

MAYOR
KEITH GASKIN

CITY COUNCIL
ETHEL TAYLOR
STEWART
JOSEPH W. MICKENS,
SR.
RUSTY GREENE
PIERRE BEARD SR.
STEPHEN JONES
JACKIE DICICCO

**CHIEF OPERATIONS
OFFICER**
JAMMIE GARRETT

City of Columbus
POST OFFICE BOX 1408, COLUMBUS, MISSISSIPPI 39703

**CFO/SECRETARY-
TREASURER**
JAMES BRIGHAM

POLICE CHIEF
JOSEPH M. DAUGHTRY,
SR

FIRE CHIEF
DUANE HUGHES

**HUMAN RESOURCES
DIRECTOR**
PATRICIA MITCHELL

**INTERIM CITY PLANNING &
COMMUNITY DEVELOPMENT**
GEORGE IRBY

**MEETING OF
THE MAYOR AND CITY COUNCIL
CITY OF COLUMBUS, MS
March 7, 2023**

I. CALL TO ORDER AND INVOCATION

II. CONFIRMATION OF/OR AMENDMENTS TO THE AGENDA

III. APPROVE MINUTES FOR PREVIOUS MEETINGS.

A. Approve Minutes of February 21, 2023

IV. CONSENT AGENDA

- J. Daughtry** A. Accept letter of resignation from one (1) CPD Investigator, effective March 8, 2023 and approve compensation for unused vacation leave according to State policy.
- D. Hughes** B. Approve request for two (2) Fire and Rescue personnel to attend "NFPA 1033 -Fire Investigator" to be held in Pearl, MS, and approve payment of registration, travel, and meal expenses in the amount of \$1,930.00.
- D. Hughes** C. Approve request for two (2) Fire and Rescue personnel to attend "First-Firefighter Intervention Rescue Survival Techniques" to be held in Jackson, MS, and approve payment of registration, travel, and meal expenses in the amount of \$1,125.00.
- D. Hughes** D. Approve request to use city lot for Holi-Day Celebration on March 8, 2023 with assistance from Fire Department personnel.
- J. Daughtry** E. Approve request for renewal of five (5) undercover license plates.
- J. Daughtry** F. Accept letter of resignation from one (1) CPD Officer, effective March 19, 2023 and approve compensation for unused vacation leave according to State policy.
- G. Approve request for Police Chief to attend "Recruiting and Retaining the Next Generation of Law Enforcement Officers" to be held in Jackson, MS at no cost to the city.
- R. Bonner** H. Accept letter of resignation from one (1) City Maintenance Technician, effective immediately, and authorize the HR Director to begin the normal recruitment process.
- J. Garrett** I. Approve request for payment of webmaster's service in the amount of \$658.34.
- R. Bonner** J. Accept letter of retirement from one (1) Maintenance Technician, effective March 1, 2023 and approve compensation for unused vacation leave according to State policy.

V. APPROVE DOCKET OF CLAIMS.

- A. Approve Docket of Claims for March 7, 2023

VI. REPORTS, PROCLAMATIONS, RECOGNITIONS AGENDA:

- A. Comments from Mayor & Council
J. Daughtry B. Swearing In of Six (6) CPD Officers

- * Assistant Chief Garland Ward
- * Captain Mike Tisdale
- * Investigator Terrance Ware
- * Officer Keyshawn Younger
- * Officer John Compton
- * Officer Johannah Owusu

- J. Garrett C. Board Vacancies

BOARD OF ADJUSTMENT & APPEALS OF DEVELOPMENT CODES

1 Vacancy, 1 Year Term, Kevin Stafford's Term Expires 03/01/2023
Appointment will be made March 7, 2023.

Kevin Stafford

CONVENTION & VISITORS BUREAU

2 Vacancies, 3 Year Terms, Whirlie Byrd's and Melodie Cunningham's Terms Expire 03/03/2023

Appointment will be made March 7, 2023.

Whirlie Byrd

Melodie Cunningham

Blaine Walters

ZONING BOARD OF ADJUSTMENTS & APPEALS

2 Vacancies, 3 Year Terms, Chris Chain's & Rob Graham's Terms Expire 03/03/2023
Appointment will be made March 7, 2023.

Chris Chain

VII. CITIZENS INPUT AGENDA

VIII. POLICY AGENDA:

- S. James A. Discuss/Approve Derelict Property Docket
- G. Lewis, P. Mitchell B. Discuss/Approve request to fill vacant position of Maintenance Technician for Parks & Recreation Department, pending successful completion of a pre-employment drug screen and medical exam.
- K. Stafford C. Discuss/approve Change Order No. 2 in the amount of \$1,020.00 for the CLCA Jet-A Fuel Tank Replacement project.
- K. Stafford D. Discuss/approve submitting an MDOT Multimodal grant application for CLCA's Hangar Construction project.
- J. Brigham E. Discuss/Accept the 2020 Audit.

K. Stafford, P. F. Beard Discuss/Approve drainage improvements for 82 to 14th Ave/Moss Street (Brickyard).

J. DiCicco G. Discuss/Approve rescinding the lease purchase approval for the Motorola radios and that we go through the proper process to have a reverse auction for purchase of radios with the same or similar specifications that the Fire Department and the Sheriff's Office uses.

J. Mickens H. Discuss/Approve donation of property to Golden Triangle Regional Homeless Coalition, Inc.

IX. EXECUTIVE SESSION:

A. (1) Personnel Matter

MEETING OF THE MAYOR AND CITY COUNCIL CITY OF COLUMBUS, MS February 21, 2023

The Mayor and City Council met in Regular Session on Tuesday, February 21, 2023 at 5:00 p.m. in the Court Chambers of the Municipal Complex. Mayor Keith Gaskin presided over the meeting and all Council Members were present. Also present were the COO, CFO, General Counsel, Police Chief, H R Director and all other Department Heads.

I. CALL TO ORDER AND INVOCATION

Mayor Gaskin called the meeting to order and called on Rev. Leonardo Dismukes to offer the Invocation.

II. CONFIRMATION OF/OR AMENDMENTS TO THE AGENDA

Councilwoman Diccio requested to move Consent Agenda Item "K" to the Policy Agenda as Item "I". Councilwoman Stewart made a motion to adopt the Agenda with the aforementioned change. Council Member Greene seconded the motion.

All Council Members voted in favor of the motion.

The motion carried 6/0.

III. APPROVE MINUTES FOR MEETING OF FEBRUARY 7, 2023.

Councilwoman Diccio made a motion to approve the Minutes for the Meeting of February 7, 2023. Councilwoman Stewart seconded the motion.

All Council Members voted in favor of the motion.

The motion carried 6/0.

IV. CONSENT AGENDA:

- A. Approve request for Fire and Rescue personnel : Joseph Denton and Lukas Borntrager, to attend "*Smoke Diver*" class to be held in Jackson, MS, and approve payment of \$840.00 for registration, use of City vehicle and \$50.00 in fuel expenses and reimbursement of meal expenses.

MINUTES OF THE MAYOR
AND CITY COUNCIL MEETING
FEBRUARY 21, 2023

- B. Approve request for Fire and Rescue personnel to attend “*Live Fire Instructure*” class to be held at the Alabama Fire College, AL, and approve reimbursement of meal expenses.
- C. Approve request for Fire and Rescue Command Staff to attend “*Graduation for Sally Kerstetter (for NFPA I-II)*” to be held at the Mississippi Fire Academy in Jackson, MS at no cost.
- D. Accept letter of retirement from Fire and Rescue Firefighter, Lamarcus Phillips, effective March 1, 2023, and approve compensation of unused vacation leave, up to 240 hours.
- E. Accept letter of resignation from CPD Officer, KeShawn Adams, effective February 19, 2023.
- F. Approve request for CPD Officer, Melvin Shirley, to attend the “*2023 Spring MELOA Motor Officer Class*”, to be held in Flowood, MS, and approve payment of \$900.00 for lodging, \$200.00 for travel (fuel) in City vehicle and reimbursement of meal expenses.
- G. Approve request to for one (1) CPD Officer and K9 Officer, Nick Hairston, to attend the “*MELOA 2023 Lawdog K9 Seminar*” to be held in Tupelo, MS and approve travel (fuel) in City vehicle and reimbursement of meal expenses.
- H. Approve permit request submitted by Barbara Bigelow, on behalf of Main Street Columbus, Inc., to host the “*27th Annual Market Street Festival*” to be held on May 5-6, 2023, from 5:00 a.m. on May 5 until 12:00 noon on May 7, 2023 at the Soccer Complex (Friday evening concert and Saturday morning 5K run; the remainder of the festival is in downtown Columbus..
- I. Accept letter of retirement from Maintenance Technician at the Trotter Convention Center, Larry Jamison, effective March 1, 2023 and approve payment of unused vacation leave according to State policy, plus authorize the Human Resources Director to begin the normal recruitment process to fill this position.
- J. Approve request for Council Members Mickens and Beard to visit The Village at Glenclyff, located in Nashville, TN and approve payment for lodging, travel and reimbursement of meal expenses in the estimate cost of \$1,152.08.
- K. THIS ITEM WAS MOVED TO THE POLICY AGENDA AS ITEM “I”.

Council Member Mickens made a motion to approve the Consent Agenda as presented, with one (1) amendment. Council Member Greene seconded the motion. The Mayor called for discussion, and there being none, all Council Members voted in favor of same, with a unanimous vote.

V. APPROVE DOCKET OF CLAIMS:

Council Member Mickens made a motion to approve the Docket of Claims for February 21, 2023, in the amount of \$1,111,576.21.. Councilwoman Stewart seconded the motion.

All Council Members voted in favor of the motion.

The motion carried 6/0.

VI. REPORTS, PROCLAMATIONS, RECOGNITIONS AGENDA:

- A.** Mayor Gaskin asked the Council Members if they had any comments/announcements.

Council Member Beard reminded the public of the next Ward IV State of the Ward meeting, which will be held Monday, February 27, 2023 at City Hall at 6:00 p.m.

Councilwoman Stewart announced that a Ward 1 meeting will be held on March 9, 2023 at Townsend Community Center at 6:00 p.m. and will be held every 2nd Thursday at the same time and place thereafter.

The Annual Soul Food Dinner will be held on February 23 at Townsend Community Center from 10:00 a.m. – 12:00 noon.

Council Member Jones recognized Kevin Stafford and Zach Foster in observance of National Engineering Week.

Mayor Gaskin proceeded with the following observations/remarks:

I would like to remind everyone about the Inaugural Henry Armstrong Boxing Classic that will be held at the Trotter Convention Center on Saturday, March 4 at 6:00 p.m. Doors will open at 5:00 p.m. This is another effort to honor the boxing legend who is a native of Columbus. Last fall, we had a street dedication in his honor. These events are sponsored by Sand Promotions, Columbus-Lowndes Convention & Visitors Bureau and Henry Armstrong Foundation.

Also, February 20 – 25 is Spring Severe Weather Preparedness Week. Columbus-Lowndes County Emergency Management Agency will participate in the tornado drill tomorrow at 9:15 a.m. THIS IS A TEST!

Mayor Gaskin asked the Council if they had any questions for the Department Heads.

B. Forensic Lab Monthly Report for January 2023

The Monthly Report from the Forensic Lab for January 2023 was presented. No action was taken.

C. Human Resources Monthly Report for January 2023

The Monthly Report from the City Human Resources Department for January 2023 was presented. No action was taken.

D. Community Outreach Monthly Report for January 2023

The Monthly Report from the Community Outreach Department for January 2023 was presented. No action was taken.

E. Columbus Parks and Recreation Monthly Report for January 2023

The Monthly Report from the Parks and Recreation Department for January 2023 was presented. No action was taken.

F. Municipal Court Monthly Report for January 2023

The Monthly Report from the Municipal Court Division for January 2023 was presented. No action was taken.

G. Trotter Convention Center/Friendship Cemetery/Care & Maintenance Monthly Report for January 2023

The Monthly Report from the Trotter Convention Center/Friendship Cemetery/Care & Maintenance Monthly Report for January 2023 was presented. No action was taken.

H. Garage Monthly Report for January 2023

The Monthly Report from the City Garage for January 2023 was presented. No action was taken.

I. Building Inspection Monthly Report for January 2023

The Monthly Report from the Building Inspection Department for January 2023 was presented. No action was taken.

J. Columbus Fire and Rescue Monthly Report for January 2023

The Monthly Report from the Columbus Fire and Rescue Department for January 2023 was presented. No action was taken.

K. Public Works Monthly Report for January 2023

The Monthly Report for the Public Works Department for January 2023 was presented. No action was taken.

L. Columbus Police Department Monthly Report for January 2023

The Monthly Report from the Columbus Police Department for January 2023 was presented. No action was taken.

M. Office of Planning and Community Development Monthly Report for January 2023

- N.** The Monthly Report from the Office of Planning and Community Development Monthly Report for January 2023 was presented. No action was taken.

O. Monthly Financial Report

Jim Brigham, CFO, distributed the Monthly Financial Report for January 2023, which includes the General Fund balance of \$6,031,007.68, which is an increase of \$4,907,239.64 compared to the same time last year. Total Sales Tax Receipts for January 2023 are \$1,076,614.00, which is an increase of \$51,925.00 compared to the same time last year. The remaining balance of ARPA Funds is \$2,988,725.26. No action was taken.

P. 2020 Audit Report

Ms. Wanda Holley, CPA with Watkins, Ward and Stafford came before the Mayor and Council and presented the Audited Financial Statements for fiscal year ending September 30, 2020 for discussion. She began by stating the Auditors' Responsibility, which is to express opinion on these financial statements based on the audit. She then discussed the findings and entertained questions. The findings are summarized on page 87 and are discussed on pages 88 – 97. Following discussion of these findings,

Council Member Mickens moved to table the approval of the FY2020 Audit until the Council has time to read it more closely. Council Member Beard seconded the motion.

All Council Members voted in favor of the motion.

The motion carried 6/0.

THE FINDINGS FOLLOW:

Q. BOARD VACANCIES

Ms. Jammie Garrett announced vacancies on various boards and remarked that ONE (1) appointment will be made tonight.

COLUMBUS MUNICIPAL SCHOOL DISTRICT

1 Vacancy, 5-Year Term, Yvonne Cox's Term Expires 3/02/2023.
Appointment will be made February 21, 2023.

APPLICANT:

Yvonne Cox
Robert Smith, Sr.
Qua Mattix Austin

Ms. Yvonne Cox came forward and discussed her credentials and the reasons why she would like to continue serving on this board.

Ms. Garret read a letter that was sent in from Mr. Robert Smith, Sr.

Council Member Greene made a motion to reappoint Ms. Yvonne Cox to the Columbus Municipal School District Board for a 5-Year Term, until March 02, 2028. Councilwoman Dickey seconded the motion.

SUBSTITUTE MOTION:

Council Member Mickens made a motion to appoint Mr. Robert Smith, Sr. to the Columbus Municipal School District Board for a 5-Year Term, until March 02, 2028. Councilwoman Stewart seconded the motion.

Council Members Stewart, Mickens, Beard and Jones voted in favor of the motion. Council Members Greene and Dickey opposed.

The Substitute motion carried 4/2.

BOARD OF ADJUSTMENT & APPEALS OF DEVELOPMENT CODES

1 Vacancy, 1-Year Term, Kevin Stafford's Term Expires 3/01/2023
Appointment will be made March 7, 2023

APPLICANT:

Kevin Stafford

CONVENTION & VISITORS BUREAU

2 Vacancies, 3-Year Term, Whirlie Byrd's and Melodie Cunningham's
Terms Expire 3/03/2023.
Appointments will be made March 7, 2023.

APPLICANTS:

Whirlie Byrd
Melodie Cunningham
Blaine Walters

ZONING BOARD OF ADJUSTMENTS & APPEALS

2 Vacancies, 3-Year Terms, Chris Chain's & Rob Graham's Terms Expire
3/03/2023.
Appointment will be made March 7, 2023.

APPLICANT:

Chris Chain

VII. CITIZENS INPUT AGENDA:

A. PUBLIC HEARING ON TIANEPTINE

Mayor Gaskin opened the Public Hearing on Tianeptine and heard from citizens in favor of adopting an Ordinance to have the drug removed from convenience stores in the corporate limits of Columbus. Six (6) members in the audience whose lives and families have been impacted by this drug negatively and support the Mayor and Council in adopting an Ordinance banning Tianeptine from being sold in convenience stores. Each of them came forward and shared their testimony:

**Tracy Harper Morrison
Karol Harper
Dr. Robin Ballard**

**William J. Morrison
Matt Bouge
Ashley Amos**

No one came forward in opposition of adopting an Ordinance banning Tianeptine from local convenience stores.

Mayor Gaskin closed the hearing.

VIII. POLICY AGENDA:

A. Discuss/Approve an Ordinance amending the Code of Ordinances to include prohibiting the use, purchase, possession, distribution, sale or offering for sale of Tianeptine and related products.

The Ordinance amending the Code of Ordinances to include prohibiting the use, purchase, possession, distribution, sale or offering for sale of Tianeptine and related products was presented for adoption. Council Member Beard made a motion to amend the Code of Ordinances to include prohibiting the use, purchase, possession, distribution, sale or offering for sale of Tianeptine and related products. Council Member Greene seconded the motion.

All Council Members voted in favor of the motion.

The motion carried 6/0.

The Amended Ordinance follows:

(THIS SPACE LEFT BLANK INTENTIONALLY)

**ORDINANCE OF THE CITY OF COLUMBUS, MISSISSIPPI AMENDING THE CODE
OF ORDINANCES TO INCLUDE PROHIBITING THE USE, PURCHASE,
POSSESSION, DISTRIBUTION, SALE OR OFFERING FOR SALE OF TIANEPTINE
AND RELATED PRODUCTS**

WHEREAS, Miss. Code Ann. § 21-19-1, *et seq.*, as amended, empowers municipal governing authorities to make regulations to secure the general health, safety, and welfare within their respective municipal boundaries, in addition to make all necessary regulations for the preservation of good order, peace, and safety within their respective municipal boundaries; and

WHEREAS, the Governing Authority of the City of Columbus, Mississippi is reliably informed that an uncontrolled substance known as Tianeptine is being sold in retail outlets within the City of Columbus; and

WHEREAS, according to the United States Drug Enforcement Administration, Tianeptine has not been approved by the United States Food and Drug Administration for any medical use, and there has been a rapid and marked increase in Tianeptine-related calls to poison controls centers; and

WHEREAS, according to the United States Drug Enforcement Administration, Tianeptine is abused for effects that are similar to opioids and Tianeptine can have severe adverse health effects to include respiratory depression, severe sedation, and death; and

WHEREAS, according to the United States Drug Enforcement Administration, with respect to Tianeptine, there can be severe withdrawal symptoms that result in hospitalization, such symptoms to include agitation, tachycardia, nausea, vomiting, tremor, and diaphoresis; and

WHEREAS, the United States Drug Enforcement Administration has referred to Tianeptine as an “opioid-like drug” that is of extreme public health concern; and

MINUTES OF THE MAYOR
AND CITY COUNCIL MEETING
FEBRUARY 21, 2023

WHEREAS, recently, some states have classified Tianeptine as a controlled substance;
and

WHEREAS, in order to secure the general health, safety, and welfare, as well as to preserve good order and the peace, the Governing Authority, finds and concludes that the use, possession, purchase, distribution, sale or attempt to use, possess, purchase, distribute or sell or publicly display for sale of Tianeptine should be prohibited within the corporate boundaries of the City of Columbus, Mississippi.

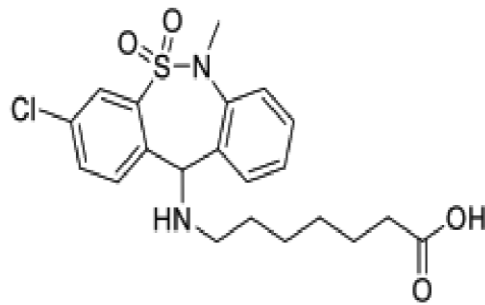
NOW, THEREFORE, BE IT ORDAINED, by the Mayor and City Council of the City of Columbus, Mississippi, the following Ordinance shall be added to the Code of Ordinances, aid Code of Ordinances and shall read in full as follows:

Use, purchase, possession, distribution, sale or offering for sale of Tianeptine prohibited.

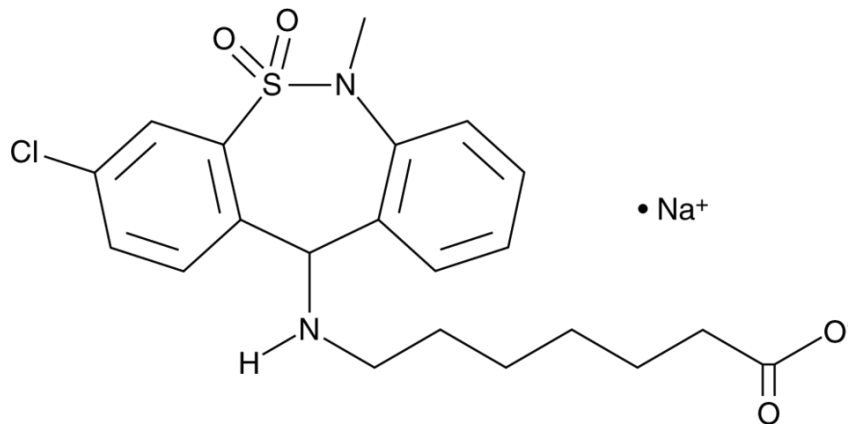
Section 1.

A. Definitions

1. *Corporate boundaries* shall mean the municipal limits as they are presently designated or as they shall be legally designated in the future.
2. *Sale* shall mean the barter or exchange of property for money or other consideration, and every closed transaction by which the title to property passes shall constitute a sale. *Sale* shall also mean the passing of title to property for a consideration of coupons, trading stamps, or by any other means when redemption is subsequent to the original sale by which the coupon, stamp, or other obligation was created.
3. *Tianeptine* shall mean that certain chemical with a chemical name of 7-((3-chloro-6-methyl-5,5-dioxido-6, 11-dihydrodibenzo [c,f][1,2]thiazepin-11-yl)amino) heptanoic acid. The chemical structure of Tianeptine is set out below:



The chemical structure of Tianeptine (sodium salt) is set out below:



The term *Tianeptine* shall include Tianeptine and any salt, sulfate, free acid, or other preparation of Tianeptine, and any salt, sulfate, free acid, compound, derivative, precursor, or preparation thereof that is substantially chemically equivalent or identical with Tianeptine. It shall be presumed that the contents of any container, bottle, box, carton, jar containing the word “Tianeptine” are Tianeptine. Brands of products currently being sold as containing Tianeptine include, but are not limited to including but not limited brands like Tianeption, Tianptine Sodium, Zaza Red, Zaza Silver, Tianeptine Red, Tianeptine White, Stablon Kapis Tablets, Stablon, Coaxle, Tianeptine sulfate pills, Tianeptine sulfate powder, Toats gold, Coaxil, Salymbra, Tatinol, Tianeurax, Zinosal, Tianaa, Tianaa Green, Tianaa Red, Tianaa White, Gold Tianeptine and Pegasus.

B. Sale, Etc. of Tianeptine Prohibited

MINUTES OF THE MAYOR
AND CITY COUNCIL MEETING
FEBRUARY 21, 2023

Upon this Ordinance becoming effective, no person shall use, possess, purchase, distribute, sell or attempt to use, possess, purchase, distribute or sell or publicly display for sale, the chemical known as Tianeptine within the corporate boundaries of the City of Columbus, Mississippi, as such corporate boundaries may be altered from time-to-time. It shall not be an offense under this Ordinance if a person shall be acting at the direction of an authorized agent of the State of Mississippi, County of Lowndes or the City of Columbus, Mississippi, to enforce or ensure compliance with this law prohibiting the use, possession, purchase, distribution or sale the aforementioned substance and should violate one of the prohibitions set out in this Ordinance.

C. Penalties for Violations of this Ordinance

Any person, partnership, company, firm, or corporation violating any provision of this Ordinance shall be fined no more than \$1,000.00 and/or jailed for a period not to exceed six (6) months. Each and every violation of this Ordinance shall be a separate offense.

D. Severability

To the extent that any phrase, clause, provision, and/or part of this Ordinance is deemed by a court of competent jurisdiction to be void, invalid, or unenforceable, the remaining phrases, clauses, provisions, and parts of this Ordinance shall be enforced to the full extent.

Section 2. For the protection of the health, safety and welfare of the citizenry, this Ordinance shall go into effect immediately. To the extent any Court shall find that there was no basis for this Ordinance to have immediate effect, then this ordinance shall be deemed to go into effect thirty (30) days after the adoption hereof said effective date being February 22, 2022. The Clerk shall cause a summary of the ordinance to be published in a local newspaper with a general circulation.

Section 3. Said Ordinance having been previously reduced to writing, a motion was made by Council Member **BEARD** and seconded by Council Member **GREENE** to adopt the Ordinance and no request having been made by the Mayor or any member of the City Council that said Ordinance be read aloud before a vote was taken, and reading of such having been waived, said Ordinance was adopted by the vote of the City Council as follows:

Ethel Taylor Stewart: **YEA**

Joseph W. Mickens, Sr.: **YEA**

Rusty Greene: **YEA**

Pierre Beard: **YEA**

MINUTES OF THE MAYOR
AND CITY COUNCIL MEETING
FEBRUARY 21, 2023

Stephen Jones:

YEA

Jacqueline DiCicco

YEA

The Mayor thereby declared the motion carried and the Ordinance adopted and approved on this the 21st day of February, 2023.

KEITH GASKIN, MAYOR

ATTEST:

JAMES BRIGHAM, CITY CLERK

B. Discuss/Approve Derelict Property Docket

CURTIS LEECH

811 11th Street North

CASE NUMBER: 23-0016

**Accumulation of Rubbish & Garbage
Abandoned Structure, Overgrown Lot**

The General Counsel called cause number **23-0016**. No one appeared. Code Enforcement Officer Sasha James remarked that the property owner requested an extension and she recommended a **15-day extension** to remediate the property. The property was in such a state of uncleanness as to be a menace to the public under Section 21-19-11 of the Mississippi Code. Council Member Jones made a motion give the property owner a **15-day extension** to remediate the property, and that an Order be issued for the property in accordance with Section 21-19-11 of the Mississippi Code, stating the City may remove dilapidated buildings or dilapidated fences up to six (6) more times in the twelve (12) month period immediately following the Order and cutting grass and weeds and remove rubbish, personal property and other debris no more than twelve (12) times in a twenty-four (24) month period. Council Member Mickens seconded the motion.

All Council Members voted in favor of the motion.

The motion carried 6/0.

CAROL ERVIN HUNTER

1224 7th Street South

CASE NUMBER: 23-0019

Accumulation of Rubbish & Garbage

The General Counsel called cause number **23-0019**. Mr. Hunter appeared and stated that the lot had been cleaned, but distributed pictures of other properties that she believes should have received a notice. Code Enforcement Officer Sasha James stated the property has been **remediated** by the owner, and it is her recommendation to enter the proposed Order under Section 21-19-11 of the Mississippi Code, finding that this property was in such a state of uncleanness as to be a menace to the public health and safety of the community. This Order should provide for such re-entry as the Statute allows. Council Member Beard made a motion in accordance with Section 21-19-11, and for an Order stating the City may remediate the property with respect to cutting grass and weeds and removing rubbish, personal property and other debris no more than twelve (12) times in a twenty-four (24) month period immediately following the Order, with further notice to the owner as required by law. Costs are to be assessed as allowed

MINUTES OF THE MAYOR
AND CITY COUNCIL MEETING
FEBRUARY 21, 2023

under Section 21-19-11 of the Mississippi Code. Councilwoman Stewart seconded the motion.

All Council Members voted in favor of the motion.

The motion carried 6/0.

GAIL SOUTHERS, etal
1207 5th Street South
CASE NUMBER: 23-0020 Property Maintenance Code Violation

The General Counsel called cause number **23-0020**. Mr. James Harris, Jr., brother of the property owner came forward and requested an extension. Code Enforcement Officer Sasha James recommended a **45-day extension** to remediate the property. The property was in such a state of uncleanness as to be a menace to the public under Section 21-19-11 of the Mississippi Code. Council Member Jones made a motion give the property owner a **45-day extension** to remediate the property, and that an Order be issued for the property in accordance with Section 21-19-11 of the Mississippi Code, stating the City may remove dilapidated buildings or dilapidated fences up to six (6) more times in the twelve (12) month period immediately following the Order and cutting grass and weeds and remove rubbish, personal property and other debris no more than twelve (12) times in a twenty-four (24) month period. Councilwoman Stewart seconded the motion.

All Council Members voted in favor of the motion.

The motion carried 6/0.

CASES \$250 AND LESS:

Code Enforcement Officer presented two (2) cases, \$250.00 or less for adjudication. Council Member Jones made a motion to accept the notices for property clean-up of properties \$250.00 and less to be adjudicated according to statute. Council Member Greene seconded the motion.

All Council Members voted in favor of the motion.

The motion carried 6/0.

THE LIST OF PROPERTIES FOLLOWS:

MINUTES OF THE MAYOR
AND CITY COUNCIL MEETING
FEBRUARY 21, 2023

\$250 OR LESS Derelict Properties for February 21, 2023 Mayor and City Council Meeting

Case # and Violation	Ward	Name and Address	Notes
23-0024 <i>Accumulation of Rubbish and Garbage</i>	5	Sylvester and Ramonia Clark 1424 Schoolhouse Avenue	
23-0030 <i>Accumulation of Rubbish and Garbage</i>		Hardin Properties LLC 1121 3rd Avenue North & 12th Street North	

MINUTES OF THE MAYOR
AND CITY COUNCIL MEETING
FEBRUARY 21, 2023



NUISANCE PROPERTY NOTICE TO OWNER - PURSUANT TO
SECTION 21-19-11(2) OF THE MISSISSIPPI CODE (Effective 7/1/2022)

CLARK SYLVESTER/RAMONIA
P O BOX 8663
COLUMBUS, MS 39705

RE: 1424 SCHOOLHOUSE AVE
APN: 56W18-02-15800
Case No: CE-23-0024
Officer: Sasha James - Ward: 5

Date: January 31, 2023

PLEASE TAKE NOTICE that the Mayor and City Council of the City of Columbus (the "Governing Authority"), having a population over one thousand five hundred (1500), has authorized the City of Columbus Code Enforcement Director and/or her assistant to determine whether the property or parcel of land is in such a state of uncleanliness as to be a menace to the public health, safety and welfare of the community when the fee or cost to clean property or a parcel of land that is one (1) acre or less does not exceed Two Hundred Fifty Dollars (\$250.00), excluding administrative costs.

The particular condition(s) as determined by the authorized municipal employee existing as of the date of this notice is/are one or more of the following:

- ☒ The presence of overgrowth of weeds, grass or other vegetation
- ☒ The presence of rubbish/waste and other debris
- ☒ The presence of abandoned building
- ☒ The presence of abandoned or dilapidated fence(s)
- ☒ The presence of burned structure
- ☒ The presence of dilapidated building(s), slabs or personal property
- ☒ The presence of property maintenance code violation
- ☒ The presence of standing water in cesspools
- ☒ The presence of cistern(s), standing water and cesspools

You are hereby advised that by this correspondence a determination has been made that the condition of property or parcel of land as described is a menace to the public health, safety and welfare of the community, and as such the governing authority of the City of Columbus, if the owner does not do so himself, on or before the 7th day of February, 2023, shall proceed to clean the land, by the use of municipal employees or by contract, by cutting grass and weeds, filling cisterns, removing rubbish, abandoned or dilapidated fences, outside toilets, abandoned or dilapidated buildings, slabs, personal property, which removal of personal property shall not be subject to the provisions of Section 21-39-21, and other debris; and draining cesspools and standing water therefrom.

Code Section:	Corrective Action:	Compliance Date:
307.1 - Accumulation of Rubbish and Garbage	Remove all trash and debris from the property. All equipment, appliance, and/or material must be stored away from public view and/or stored in an enclosed structure. Generally, any equipment, materials or furnishings that would ordinarily not be used outdoors may not be stored outdoors.	February 7, 2023

YOU ARE ADVISED THAT A FINDING BY THE MUNICIPAL OFFICIAL THAT THE PROPERTY OR PARCEL OF LAND IS IN NEED OF CLEANING WILL AUTHORIZE THE MUNICIPALITY TO REENTER THE PROPERTY OR PARCEL OF LAND FOR A PERIOD OF TWO (2) YEARS AFTER THE MUNICIPAL OFFICIAL'S DETERMINATION WITHOUT ANY FURTHER HEARING OR ACTION IF NOTICE IS POSTED ON THE PROPERTY OR PARCEL OF LAND AND AT CITY HALL OR ANOTHER PLACE IN THE MUNICIPALITY WHERE SUCH NOTICES ARE GENERALLY POSTED AT LEAST SEVEN (7) DAYS BEFORE THE PROPERTY OR PARCEL OF LAND IS REENTERED FOR CLEANING. A COPY OF THE REQUIRED NOTICE MAILED AND POSTED AS REQUIRED BY MCA SECTION 21-19-11(2) (a)&(b) SHALL BE RECORDED IN THE MINUTES OF THE GOVERNING AUTHORITY IN CONJUNCTION WITH THE HEARING REQUIRED BY SAID SECTION.

Thereafter, the governing authority shall by resolution adjudicate the actual cost of cleaning the property under this provision, provided the same does not exceed Two Hundred Fifty Dollars (\$250.00) and may also impose a penalty not to exceed One Hundred Dollars (\$100.00) or one hundred percent (100%) of the actual cost of cleaning the property, whichever is more.

The cost and any penalty imposed may become a civil debt against the property owner, and/or, at the option of the governing authority, an assessment against the property. The "cost assessed against the property" means either the cost to the municipality of using its own employees to do the work or the cost to the municipality of any contract executed by the municipality to have the work done, and additionally may include administrative costs of the municipality not to exceed Fifty Dollars (\$50.00). For subsequent cleaning within the one-year period, upon seven (7) days' notice posted both on the property or parcel of land adjudicated in need of cleaning and at city hall or another place in the municipality where such notices are generally posted, and consistent with the municipal official's determination as authorized, a municipality may reenter the property or parcel of land to maintain cleanliness without further notice or hearing no more than six (6) times in any twelve-month period with respect to removing abandoned or dilapidated buildings, slabs, dilapidated fences and outside toilets, and no more than twelve (12) times in any twenty-four-month period with respect to cutting grass and weeds and removing rubbish, personal property and other debris on the land, and the expense of cleaning of the property shall not exceed an aggregate amount of One Thousand Dollars (\$1,000.00) per year. The governing authority may assess the same actual costs, administrative costs, and penalty for each time the property or land is cleaned as otherwise provided. The penalty provided herein shall not be assessed against the State of Mississippi upon request for reimbursement under Section 29-1-145, nor shall a municipality clean a parcel owned by the State of Mississippi without first giving notice. Upon written authority from the Secretary of State's office, for state-owned properties, a municipality may forgo the notification process that is prescribed in this subsection and proceed to clean the properties and assess costs as prescribed in this subsection, except that, penalties shall not be assessed against the State of Mississippi. A determination made by an appropriate municipal employee under this subsection (2) that the state or condition of property or a parcel of land is a menace to the public health, safety and welfare of the community shall not subsequently be used to replace a hearing if Section 21-19-11(1) is later utilized by a municipality when the prerequisites of Section 21-19-11(2) are not satisfied.

An appeal of this decision may be made to the Governing Authority of the City of Columbus and such appeal shall be in writing, state the basis for the appeal and be filed with the city clerk no later than seven (7) days from the latest date of notice required under MCA 21-19-11(2).

For any questions, please call Sasha James, the Code Enforcement Director for the City of Columbus at 662-245-5063 or 662-245-5070.

This the 31st day of January, 2023.

Sasha James
City of Columbus Director of Code Enforcement

A copy of this notice shall be recorded in the minutes of the governing authority in conjunction with MCA Section 21-19-11 (2).

At least seven (7) days before the date of cleaning, this notice is required to be posted on the property or parcel of land identified herein AND at city hall or such other place in the municipality where such notices are posted AND is required to be mailed, via United States Mail, postage prepaid, to the address of the property or parcel of land identified herein except where the land or structure(s) is apparently vacant, AND to the address where the ad valorem tax notice for this property or parcel of land identified herein is sent by the office charged with collecting ad valorem taxes for the subject property or parcel of land identified herein.

This Notice was posted on the subject property on: January 31, 2023

By: Sasha James, City of Columbus Director of Code Enforcement

This Notice was posted at the City Building Inspection Office on: January 31, 2023

By: Sasha James, City of Columbus Director of Code Enforcement

This Notice was mailed via United States Mail, postage prepaid, to each address identified above on: January 31, 2023

By: Sasha James, City of Columbus Director of Code Enforcement

MINUTES OF THE MAYOR
AND CITY COUNCIL MEETING
FEBRUARY 21, 2023



NUISANCE PROPERTY NOTICE TO OWNER - PURSUANT TO
SECTION 21-19-1(2) OF THE MISSISSIPPI CODE (Effective 7/1/2022)

IIARDIN PROPERTIES LLC
10015 FAULKNER DRIVE
ABERDEEN, MS 39730

RE: 3RD AVENUE & 10TH ST
APN: 61W10-01-09700
Case No: CE-23-0030
Officer: Sasha James - Ward: 5

Date: February 9, 2023

PLEASE TAKE NOTICE that the Mayor and City Council of the City of Columbus (the "Governing Authority"), having a population over one thousand five hundred (1500), has authorized the City of Columbus Code Enforcement Director and/or her assistant to determine whether the property or parcel of land is in such a state of uncleanness as to be a menace to the public health, safety and welfare of the community when the fee or cost to clean property or a parcel of land that is one (1) acre or less does not exceed Two Hundred Fifty Dollars (\$250.00), excluding administrative costs.

The particular condition(s) as determined by the authorized municipal employee existing as of the date of this notice is/are one or more of the following:

- ☒ The presence of overgrowth of weeds, grass or other vegetation
- ☐ The presence of rubbish/garbage and other debris
- ☐ The presence of abandoned building
- ☐ The presence of abandoned or dilapidated fence(s)
- ☐ The presence of burned structure
- ☐ The presence of dilapidated building(s), slabs or personal property
- ☐ The presence of property maintenance code violation
- ☐ The presence of standing water in cesspools
- ☐ The presence of cistern(s), standing water and cesspools

You are hereby advised that by this correspondence a determination has been made that the condition of property or parcel of land as described is a menace to the public health, safety and welfare of the community, and as such the governing authority of the City of Columbus, if the owner does not do so himself, on or before the 16th day of February, 2023, shall proceed to clean the land, by the use of municipal employees or by contract, by cutting grass and weeds, filling cisterns, removing rubbish, abandoned or dilapidated fences, outside toilets, abandoned or dilapidated buildings, slabs, personal property, which removal of personal property shall not be subject to the provisions of Section 21-39-21, and other debris; and draining cesspools and standing water therefrom.

Code Section:	Corrective Action:	Compliance Date:
307.1 - Accumulation of Rubbish and Garbage	Remove all trash and debris from the property. All equipment, appliance, and/or material must be stored away from public view and/or stored in an enclosed structure. Generally, any equipment, materials or furnishings that would ordinarily not be used outdoors may not be stored outdoors.	February 16, 2023

YOU ARE ADVISED THAT A FINDING BY THE MUNICIPAL OFFICIAL THAT THE PROPERTY OR PARCEL OF LAND IS IN NEED OF CLEANING WILL AUTHORIZE THE MUNICIPALITY TO REENTER THE PROPERTY OR PARCEL OF LAND FOR A PERIOD OF TWO (2) YEARS AFTER THE MUNICIPAL OFFICIAL'S DETERMINATION WITHOUT ANY FURTHER HEARING OR ACTION IF NOTICE IS POSTED ON THE PROPERTY OR PARCEL OF LAND AND AT CITY HALL OR ANOTHER PLACE IN THE MUNICIPALITY WHERE SUCH NOTICES ARE GENERALLY POSTED AT LEAST SEVEN (7) DAYS BEFORE THE PROPERTY OR PARCEL OF LAND IS REENTERED FOR CLEANING. A COPY OF THE REQUIRED NOTICE MAILED AND POSTED AS REQUIRED BY MCA SECTION 21-19-1(2) (a)&(b) SHALL BE RECORDED IN THE MINUTES OF THE GOVERNING AUTHORITY IN CONJUNCTION WITH THE HEARING REQUIRED BY SAID SECTION.

Thereafter, the governing authority shall by resolution adjudicate the actual cost of cleaning the property under this provision, provided the same does not exceed Two Hundred Fifty Dollars (\$250.00) and may also impose a penalty not to exceed One Hundred Dollars (\$100.00) or one hundred percent (100%) of the actual cost of cleaning the property, whichever is more.

The cost and any penalty imposed may become a civil debt against the property owner, and/or, at the option of the governing authority, an assessment against the property. The "cost assessed against the property" means either the cost to the municipality of using its own employees to do the work or the cost to the municipality of any contract executed by the municipality to have the work done, and additionally may include administrative costs of the municipality not to exceed Fifty Dollars (\$50.00). For subsequent cleaning within the one-year period, upon seven (7) days' notice posted both on the property or parcel of land adjudicated in need of cleaning and at city hall or another place in the municipality where such notices are generally posted, and consistent with the municipal official's determination as authorized, a municipality may reenter the property or parcel of land to maintain cleanliness without further notice or hearing no more than six (6) times in any twelve-month period with respect to removing abandoned or dilapidated buildings, slabs, dilapidated fences and outside toilets, and no more than twelve (12) times in any twenty-four-month period with respect to cutting grass and weeds and removing rubbish, personal property and other debris on the land, and the expense of cleaning of the property shall not exceed an aggregate amount of One Thousand Dollars (\$1,000.00) per year. The governing authority may assess the same actual costs, administrative costs, and penalty for each time the property or land is cleaned as otherwise provided. The penalty provided herein shall not be assessed against the State of Mississippi upon request for reimbursement under Section 29-1-145, nor shall a municipality clean a parcel owned by the State of Mississippi without first giving notice. Upon written authority from the Secretary of State's office, for state-owned properties, a municipality may forego the notification process that is prescribed in this subsection and proceed to clean the properties and assess costs as prescribed in this subsection, except that, penalties shall not be assessed against the State of Mississippi. A determination made by an appropriate municipal employee under this subsection (2) that the state or condition of property or a parcel of land is a menace to the public health, safety and welfare of the community shall not subsequently be used to replace a hearing if Section 21-19-1(1) is later utilized by a municipality when the prerequisites of Section 21-19-1(2) are not satisfied.

An appeal of this decision may be made to the Governing Authority of the City of Columbus and such appeal shall be in writing, state the basis for the appeal and be filed with the city clerk no later than seven (7) days from the latest date of notice required under MCA 21-19-1(2).

For any questions, please call Sasha James, the Code Enforcement Director for the City of Columbus at 662-245-5063 or 662-245-5070.

This the 9th day of February, 2023.

Sasha James
City of Columbus Director of Code Enforcement

A copy of this notice shall be recorded in the minutes of the governing authority in conjunction with MCA Section 21-19-1(2).

At least seven (7) days before the date of cleaning, this notice is required to be posted on the property or parcel of land identified herein AND at city hall or such other place in the municipality where such notices are posted AND is required to be mailed, via United States Mail, postage prepaid, to the address of the property or parcel of land identified herein except where the land or structure(s) is apparently vacant, AND to the address where the ad valorem tax notice for the property or parcel of land identified herein is sent by the office charged with collecting ad valorem taxes for the subject property or parcel of land identified herein.

This Notice was posted on the subject property on: February 9, 2023

By: Sasha James, City of Columbus Director of Code Enforcement

This Notice was posted at the City Building Inspection Office on: February 9, 2023

By: Sasha James, City of Columbus Director of Code Enforcement

This Notice was mailed via United States Mail, postage prepaid, to each address identified above on: February 9, 2023

By: Sasha James, City of Columbus Director of Code Enforcement

**C. Discuss/Approve Recommendations from the February 13, 2023
Planning Commission meeting.**

Street Dedication Request 23-01

On Behalf of Patricia Fisher Douglas
2400 block of 21st Avenue North
R-1 Single Family Residential District

***Request from neighborhood petition to dedicate the 2400 block of 21st
Avenue North in the name of the late former Councilman, Fred Stewart.***

***The proposed dedication name is Fred E. Stewart Lane. This will not
change the address of any resident.***

*The Planning Commission unanimously recommended approval of the
request.*

Council Member Beard moved that the facts and findings of the Planning Commission be adopted as the facts and findings of the Mayor and City Council, and that the recommendation of the Planning Commission to dedicate the 2400 block of 21st Avenue North as Fred E. Stewart Lane be approved. Councilwoman Stewart seconded the motion. Building Official, Kenney Wiegel, stated that there were no objections to this request. There followed discussion, consideration, and review by the Council of the issues and facts presented by this request and the action taken by the City of Columbus Planning Commission.

All Council Members voted in favor of the motion.

The motion carried 6/0.

**D. Discuss/Approve request to hire one (1) Laborer at \$12.50 per hour,
pending successful completion of pre-employment drug screen and
medical exam.**

Council Member Beard made a motion to approve the request to hire **Marcus Rhone** as a Laborer in the Public Works Department at \$12.50 per hour, pending preliminary testing. Council Member Greene seconded the motion.

All Council Members voted in favor of the motion.

The motion carried 6/0.

E. Discuss/Approve request to hire two (2) Crew Leaders at \$13.00 per hour, pending successful completion of a pre-employment drug screen and medical exam.

Council Member Beard made a motion to approve the request to hire **Richard Douglas** and **Jordan Vernon** as Crew Leaders in the Public Works Department at \$13.00 per hour, pending preliminary testing. Council Member Greene seconded the motion.

All Council Members voted in favor of the motion.

The motion carried 6/0.

F. Discuss/Approve Farmer's Market Repair Quote

Kevin Stafford reported that he has obtained three estimates to repair damaged building at the Farmer's Market that was caused by a moving automobile. The three quotes are \$32,581.00, \$11,446.00 and \$6,776.00. Mr Stafford recommended approval of the lowest quote submitted by Bostick Construction, LLC. The damages should be payable by the driver's insurance. Council Member Beard made a motion to approve the lowest quote from Bostick Construction, LLC for \$6,776.00 to repair the building at the Farmer's Market. Council Member Greene seconded the motion..

All Council Members voted in favor of the motion.

The motion carried 6/0.

G. Discuss/Approve 15th Street Drainage Improvements.

Kevin Stafford the request to approve 15th Street Drainage Improvements with a construction cost of \$82,600.00, contingency cost (15%) of \$12,400.00, design and construction engineering cost (8%) of \$6,700.00 for a total project cost of \$101,700.00. The funds to pay for this project will be taken from the Modernization Use Tax funds. Also, all funds were not used in a previous project on Beech Street, which resulted in a surplus. Council Member Jones made a motion to approve the request to approve the 15th Street Drainage Improvements project in the amount of \$101,700.00 to be taken from the Modernization Use Tax funds. Council Member Mickens seconded the motion.

All Council Members voted in favor of the motion.

The motion carried 6/0.

H. Discuss/Approve hiring Golden Triangle Planning and Development District, Inc. to provide an annexation and redistricting study to determine viability for the City of Columbus.

Since representatives from Golden Triangle Planning and Development District, Inc. were not present, Council Member Mickens made a motion to table this request. Council Member Beard seconded the motion.

All Council Members voted in favor of the motion.

The motion carried.

Item “I” was moved from the Consent Agenda.

I. Approve request for Chief of Police to attend MS Wireless Commission in Jackson, MS on March 2, 2023 at no cost.

Prior to discussion of this request, Joe Dillon and Chief Daughtry presented a PowerPoint Presentation regarding radios. The Council engaged in a lengthy discussion of the cost of the radios. Representatives from Teletec Communications were present to discuss features and cost of the Kenwood radios. Following the discussion, Council Member Jones made a motion to permit the Chief of Police to attend the MS Wireless Commission in Jackson, MS on March 2, 2023 at no cost. Council Member Beard seconded the motion.

All Council Members voted in favor of the motion.

The motion carried 6/0.

CLOSED DETERMINATION:

Council Member Beard made a motion to go into closed session to determine whether it is necessary to go into Executive Session. Councilwoman Stewart seconded the motion.

All Council Members voted in favor of the motion.

The motion carried 6/0.

All members of the public, with the exception of the Mayor, the Council, the General Counsel, the COO, the CFO, and the HR Director, exited the meeting.

MINUTES OF THE MAYOR
AND CITY COUNCIL MEETING
FEBRUARY 21, 2023

Mayor Gaskin apprised the Council of one (1) personnel matter involving job performance of an employee in the Public Works Department and remarked that this matter warrants being heard in Executive Session.

Councilwoman Diccio made a motion to go in Executive Session to discuss one (1) personnel matter. Councilwoman Diccio seconded the motion.

All Council Members voted in favor of the motion.

The motion carried 6/0.

The COO announced to the general public outside the Council Chambers that the Council was going into Executive Session to discuss one (1) personnel matter.

IX. EXECUTIVE SESSION

OPEN SESSION:

Council Member Beard made a motion to end the discussion of this matter and return to Open Session. Council Member Greene seconded the motion.

All Council Members voted in favor of the motion.

The motion carried 6/0.

The COO announced to the general public outside the meeting room that the Council was back in Open Session.

The General Counsel announced that the Mayor and Council went in Executive Session to discuss one (1) personnel matter involving the job performance of employees in the Public Works Department and voted unanimously to terminate the employee's employment for no show/no call.

ADJOURNMENT:

The Mayor then asked if there was any other business to come before the Mayor and City Council. There being none, Council Member Beard moved that the meeting be adjourned. Upon second by Councilwoman Diccio and unanimous vote, the Mayor announced that the meeting was ADJOURNED.

Approved by: _____
Keith Gaskin, Mayor

James "Jim" Brigham
CFO/Secretary-Treasurer/Clerk

**CITY OF COLUMBUS, MISSISSIPPI
OFFICIAL TRAVEL REQUEST APPLICATION**

Officials, Officers and Employees of the City of Columbus seeking approval from the Mayor and City Council for permission to travel shall submit this application, fully completed and signed in **ADVANCE** of the requested travel. Except in urgent or necessitous cases, **Requests for Travel** must be submitted for approval well in advance of the Departure Date so that the Mayor and City Council can consider the request at a regular meeting of the Mayor and City Council before the travel. Travel and reimbursement for same is governed by Section 25-3-41 of the Mississippi Code of 1972 as may be amended from time to time.

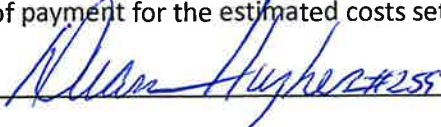
INFORMATION ABOUT THE TRAVEL SOUGHT

- Typed or Printed Name of Official Applying for Travel: Josh Boyer and Corey Haynes
 - Name of Event Official seeks to Attend: NFPA 1033 Fire Investigator
 - Benefit to City resulting from Attendance: Required training for firefighters
-
- Location (City & State) of the Event for which Travel is sought: Pearl, MS
 - Name of Hotel, Motel or place of Lodging if reimbursement is sought:
 - Proposed Date of Departure: 03/20/2023 • Proposed Date of Return: 03/30/2023
 - Mode of Transportation: City

ITEMIZED ESTIMATE OF COSTS OF TRAVEL

- Estimated Total Fees for Registration of all programs at Event, Conference, Seminar, Class or Program: \$ 1,280.00
- Cost per Night of Lodging: \$ 0.00
- Total Estimated Lodging Costs for All Nights: \$ 0.00
- Estimated Cost of Transportation (Gas, Airfare, Taxi or Mileage Reimbursement):
 - Gas (if using City Vehicle): \$ 50.00
 - Airfare (if flying): \$ 0.00
 - Taxi Service (if anticipated): \$ 0.00
 - Mileage Reimbursement (if driving Personal Vehicle): \$ 0.00
- Estimated Cost of Meals: \$ 600.00
- Any other Estimated Costs: \$ 0.00
- TOTAL ESTIMATED COSTS** \$ 1,930.00

I certify that the estimates of the costs of travel as set forth on this form are my best estimates based upon information reasonably available. I also certify that I understand that in order to be reimbursed for the estimated costs above, I must produce upon return any and all registration forms, receipts for meals, and lodging, together with any other bona fide proof of payment for the estimated costs set forth above.

Signature: 

Date: 2/28/2023

**CITY OF COLUMBUS, MISSISSIPPI
OFFICIAL TRAVEL REQUEST APPLICATION**

Officials, Officers and Employees of the City of Columbus seeking approval from the Mayor and City Council for permission to travel shall submit this application, fully completed and signed in **ADVANCE** of the requested travel. Except in urgent or necessitous cases, **Requests for Travel** must be submitted for approval well in advance of the Departure Date so that the Mayor and City Council can consider the request at a regular meeting of the Mayor and City Council before the travel. Travel and reimbursement for same is governed by Section 25-3-41 of the Mississippi Code of 1972 as may be amended from time to time.

INFORMATION ABOUT THE TRAVEL SOUGHT

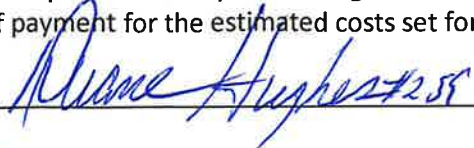
- Typed or Printed Name of Official Applying for Travel: Marco Rodriguez and David Tousley
- Name of Event Official seeks to Attend: FIRST-Firefighter Intervention Rescue Survival Techniques
- Benefit to City resulting from Attendance: Required training for firefighters

-
- Location (City & State) of the Event for which Travel is sought: Pearl, MS
 - Name of Hotel, Motel or place of Lodging if reimbursement is sought:
 - Proposed Date of Departure: 03/20/2023 • Proposed Date of Return: 03/20/2023
 - Mode of Transportation: City

ITEMIZED ESTIMATE OF COSTS OF TRAVEL

- Estimated Total Fees for Registration of all programs at Event, Conference, Seminar, Class or Program: \$ 750.00
- Cost per Night of Lodging: \$ 0.00
- Total Estimated Lodging Costs for All Nights: \$ 0.00
- Estimated Cost of Transportation (Gas, Airfare, Taxi or Mileage Reimbursement):
 - Gas (if using City Vehicle): \$ 50.00
 - Airfare (if flying): \$ 0.00
 - Taxi Service (if anticipated): \$ 0.00
 - Mileage Reimbursement (if driving Personal Vehicle): \$ 0.00
- Estimated Cost of Meals: \$ 325.00
- Any other Estimated Costs: \$ 0.00
- TOTAL ESTIMATED COSTS** \$ 1,125.00

I certify that the estimates of the costs of travel as set forth on this form are my best estimates based upon information reasonably available. I also certify that I understand that in order to be reimbursed for the estimated costs above, I must produce upon return any and all registration forms, receipts for meals, and lodging, together with any other bona fide proof of payment for the estimated costs set forth above.

Signature: 

Date: 02/28/2023

Fire Chief:

Duane Hughes

Interim Chief:

Vacant

Chief of Training:

Michael Chandler

COLUMBUS FIRE & RESCUE

INTERNATIONALLY ACCREDITED

72 Airline Rd.

Columbus, MS 39702

Phone: (662)329-5121

Fax: (662)329-5127

Fire Marshal:

Alan Lewis

Fire/Life Safety Educator:

Michael Walker

Administrative Assistant:

Dolly Tompkins

March 6, 2023

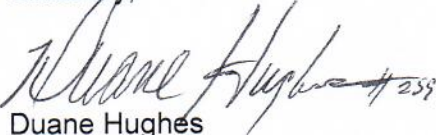
Mayor Keith Gaskin and
Members of the City Council
City of Columbus
Columbus, Mississippi

Dear Mayor and Council Members:

Mr. Jay Patel is requesting the use of the Lot located behind the City Shop for the Holi-Day Celebration to be held on March 8, 2023. A bon fire will be lit, and fire department personnel will stand by as safety.

Thank you for your continued support of Columbus Fire & Rescue.

Sincerely,

A handwritten signature in black ink, appearing to read "Duane Hughes", with a small number "258" written at the end of the signature.

Duane Hughes
Fire Chief

MAYOR

KEITH GASKIN.

CITY COUNCIL

ETHEL STEWART
JOSEPH W. MICKENS, SR.
RUSSELL GREENE
PIERRE D. BEARD, SR.
STEPHEN JONES
JACQUELINE DICICCO

CHIEF OPERATIONS OFFICER

JAMMIE GARRETT

CITY OF COLUMBUS

POST OFFICE BOX 1408
COLUMBUS, MISSISSIPPI 39703

CFO/SECRETARY-TREASURER

JAMES "Jim" BRIGHAM

POLICE CHIEF

JOSEPH M. DAUGHTRY, SR.

FIRE CHIEF

DUANE HUGHES

HUMAN RESOURCES DIRECTOR

PATRICIA S. MITCHELL

**PT DIRECTOR OF PLANNING &
COMMUNITY DEVELOPMENT**

GEORGE IRBY

March 6, 2023

Mayor Keith Gaskin and
Members of the City Council
City of Columbus, MS

RE: RENEWAL OF FIVE (5) UNDERCOVER LICENSE PLATES

Dear Mayor and Council:

CPD has five (5) vehicles with undercover license plates that are in need of renewal. These plates renew annually. The Department of Revenue requires Council Approval for these renewals.

I request that you approval the renewal of these undercover license plates at \$16.00 each at a total cost of \$80.00.

Sincerely,

/s/ Patricia Mitchell

Patricia Mitchell
City Deputy Clerk

Cc: Chief Joseph Daughtry

Samuel Jackson

From: Raymond Lee <rbl.rblee@gmail.com>
Sent: Monday, March 6, 2023 1:30 PM
To: Samuel Jackson
Subject: Re: Welcome to 200 Shift

I, Officer Raymond Lee, would like to submit this letter as my letter of resignation from the Columbus Police Department. I would first like to thank the City of Columbus for allowing me to serve this community by giving me my start in law enforcement. Secondly, thanks for having the faith in me to afford me the opportunity to be a part of the joint county/city narcotics task force. It was a great opportunity for me. Over the last 6 yrs., I have grown from the lessons that I have learned from my fellow officers as well as supervisors. These lessons have sharpened my skills and allowed me to be ready for the next stage in my career. The decision to move forward in my career wasn't taken lightly for I will miss my CPD family. I will always be grateful for all that you all have done for me. If I can ever be of any assistance to CPD or the City of Columbus, please don't hesitate to contact me. Yours truly, Officer Raymond Lee Columbus Police Department.

I would like to request that the full allowed amount of vacation hours be paid out via check (^{240 per state policy} ~~250~~ hours) and that my remaining sick and vacation hours be transformed into my pers account. This is my formal two-week notice and my last day as a Columbus police officer will be March 19, 2023. 

On Fri, Mar 3, 2023 at 2:10 PM Samuel Jackson <sjackson@columbusms.org> wrote:
Officer Lee welcome to the 200 shift we are proud to have you be a part of the team.
See you Monday morning March 6 at 5:45am.
Enjoy your weekend.

Sent from my iPhone



Dear Mayor Gaskin,

I am writing this letter to request your permission for Chief Joseph Daughtry to speak at our event this month, taking place at the University of Mississippi Medical Center, March 16th and 17th, 2023. The purpose of the event, "Recruiting and Retaining the Next Generation of Law Enforcement Officers," is to provide a platform to discuss challenges, resources, and best practices within the field of law enforcement.

The event is being organized by the UMMC Police and Public Safety Department, in partnership with the National Association of Women Law Enforcement Executives (NAWLEE) and the 30X30 Initiative. Our goal is to connect with other law enforcement agencies, learn from experts in the field, and discuss important resources for modern policing.

Chief Daughtry brings years of knowledge and experience in the field of law enforcement and we believe that his presence at the event would be extremely beneficial in discussing current challenges in the field. We will be joined by Dr. LouAnn Woodward, Vice Chancellor of UMMC, individuals from the Mississippi Department of Public Safety, special agents from the Office of Inspector General, and many other law enforcement leaders from across the state.

We hope that you will consider our request and grant us the permission to have your Chief as a speaker at the event. Enclosed is the event agenda for your review. We look forward to your response at the earliest.

Thank you for your time and consideration.

Sincerely,

Mary Eileen Paradis
Chief of Police
Executive Director Public Safety
University of Mississippi Medical Center



Recruiting and Retaining the Next Generation of Law Enforcement Executives

March 16th – 17th

University of Mississippi Medical Center, School of Medicine

March 16th

08:30 – **Breakfast (Provided)**

09:00am

09:00 – **Welcome and Opening Remarks**

09:30am

Dr. LouAnn Woodward, Vice Chancellor, UMMC

Chief Mary Paradis, Executive Director, UMMC Police and Public Safety Department

State Official – TBD

09:30 – **Introduction to the National Association for Women in Law Enforcement Executives**

09:45am

Kym Craven, Executive Director, NAWLEE

09:45 – **Police Recruiting – Where Are We Now?**

10:15am

Round the room discussion.

Goal – Get Attendees to Open up and Discuss the Current Challenges

Moderator – Chief Paradis, UMMC PD

10:15 – **Break**

10:30am

10:30 – **Diversity, Equity, and Inclusion – Open Dialogue About the State of Policing in MS**

11:30am

Goal – Discuss strategies that are working for agencies in MS and offer strategies for success for other agencies

Moderator – Dr. Taylor, Chief Director of the UMMC Office of Diversity and Inclusion

- Joseph Daughtry, Chief of Police, Columbus Police Department (tentative)

- Joshua Broman, Deputy Chief of Police, UMMC PD

- Tony Alves, Director HR, Memorial Hospital, Auxiliary Police Officer Biloxi Police Department (Tentative)

- 11:30 – **What Works and What Matters for Recruitment and Retainment**
12:15pm
- Goal – Provide leading research on policing strategies for the next generation.
- Moderator: Jordan McMichael, General Counsel, Mississippi Department of Public Safety
- Kym Craven, NAWLEE
 - Maureen McGough, 30x30 Initiative
- 12:15 – **Lunch (Provided)**
1:00pm
- 1:00 – **Breakout Session – From the Field: Perspectives from Male Chiefs that Have Made Changes**
1:45pm
- Goal – Learn Best Practices, followed by group discussion
- Moderator: Alison Baker, County Court Judge, Harrison County MS
- Chief Jimmy Perdue, North Richland Hills Texas
 - John Neal, Ret. Chief of Police, Ridgeland Police, Business Development Manager Off-Duty Management
- 1:45 – **Break**
2:00pm
- 2:00 – **Breakout Session – From the Field: Wisdom of Women Leaders in Policing - Barriers and Overcoming Them**
3:00pm
- Goal – Comments from Panel Members followed by facilitated discussion
- Moderator: Dr. Nikki Smith-Kea, Executive in Residence/Stoneleigh Fellow, Philadelphia Police Department
- Jenn Krump, Captain, UMMC PD
 - Mary Paradis, Executive Director, UMMC Police and Public Safety Department
 - Sgt. Hanna Hendry-Cook, Gulfport PD
 - Chief Jeffery John, Delta State University
 - Major Amanda Schonewitz, Stone County Sherriff Department

- 3:00 – **Resources to Aid in Recruit and Retainment: 30x30, NAWLEE**
4:00pm
- Goal – Provide a strategy to attendees on increasing women in law enforcement, addressing common hurdles while navigating the political waters, and how to take the 30x30 Pledge.
- Kym Craven, Executive Director, National Association of Women in Law Enforcement Executives
- Maureen McGough, Chief of Strategic Initiatives, 30x30 Initiative
-
- 4:00 – **Closing Remarks & Evaluation Day 1 Only**
4:15pm
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-
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-
- 08:30 – **Breakfast (Provided) and Networking**
09:00am
-
- 09:00 – **Mentoring in Law Enforcement**
10:15am
- Goal - Provide background on mentoring, and the variety of programs that can be implemented
- Natalie “Kay” Lokey, Deputy Chief (retired) Nashville Metro Police
NAWLEE 1st Vice President
-
- 10:15 – **Break**
10:30am
-
- 10:30 – **“Do I Need Help?” – Mental Health Training Resources**
12:00pm
- Goal – Provide insight on the importance of mental health training in law enforcement, and present available resources and training opportunities
- Christiane Williams, Leading by Example MS
-
- 12:00 – **Closing Remarks and Evaluation Days 1 & 2**
12:30pm

March 17, 2023



Invoice #1514

Feb 26, 2023

BILL TO

City of Columbus

jammie.garrett@columbusms.org

FROM

Next Stage Media

215 Academy Street

Caledonia, MS 39740

design@nextstagemedia.com

+1 6625703028

INVOICE ITEMS

AMOUNT

Website support for the month of February 2023

\$658.34

\$658.34

PAYMENT DUE **MAR 02, 2023**

MESSAGE

Thank you

000-005-681-000

MAYOR

KEITH GASKIN.

CITY COUNCIL

ETHEL STEWART
JOSEPH W. MICKENS, SR.
RUSSELL GREENE
PIERRE D. BEARD, SR.
STEPHEN JONES
JACQUELINE DICICCO

CHIEF OPERATIONS OFFICER

JAMMIE GARRETT

CITY OF COLUMBUS

POST OFFICE BOX 1408
COLUMBUS, MISSISSIPPI 39703

CFO/SECRETARY-TREASURER

JAMES "Jim" BRIGHAM

POLICE CHIEF

JOSEPH M. DAUGHTRY, SR.

FIRE CHIEF

DUANE HUGHES

HUMAN RESOURCES DIRECTOR

PATRICIA S. MITCHELL

PT DIRECTOR OF PLANNING &**COMMUNITY DEVELOPMENT**

GEORGE IRBY

March 7, 2023

Mayor Keith Gaskin and
Members of the City Council
City of Columbus, MS

RE: LETTER OF RETIREMENT FOR JOE W. RICHARDSON

Dear Mayor and Council:

Joe W. Richardson's retirement date was March 1, 2023. I request that you accept this letter and approve payment of 240 hours of unused vacation leave. Mr. Richardson worked for the City of Columbus 38.5 years and has (1.5) years of creditable service. We thank him for 40 years of dedicated service to the City of Columbus.

Thank you for your continued

Respectfully, Submitted,



Rogena Bonner
Director of Trotter Convention Center

RIB/rib

ACCOUNTS PAYABLE DOCUMENTS

DOCKET OF CLAIMS

March 7, 2023

A/P DOCUMENTS	\$ 344,681.16	
CHECKWRITE #1	\$ 15,000.00	Juneteenth
CHECKWRITE #2	\$ 12.00	MS Dept of Revenue – car tag
CHECKWRITE #3	\$ 72,760.25	Atmos, Kelly, Verizon, Warrior Energy
CHECKWRITE #4	\$ 150.00	Young – Townsend Center Refund
CHECKWRITE #5	<u>\$ 39,419.66</u>	AT&T, Atmos, CL&W, 4Co, Enterprise
	\$ 127,341.91	TOTAL OF CHECKWRITES
GRAND TOTAL	<u>\$ 472,023.07</u>	

ACCOUNTS PAYABLE CHECK PROOF

Dates: 03/07/2023 to 03/07/2023

Pay Groups: All

Vouchers: All

City of Columbus MS

FY 2022-2023

Cash Account: 001-000-002-000

Voucher Number	Pay Date	Invoice Number	PO Number	Account Number	Amount (\$)	Use/1099 /Accrual
Checks						
2922 AMSTERDAM						
211085	03/07/23	7279430	10020100	001-016-500-000	102.85	N N
Sylus Pens				Supplies-Non-Op-Office		
Total For 2922 AMSTERDAM:					\$102.85	
6535 ATIS ELEVATOR INSPECTIONS LLC						
211111	03/07/23	265497	10020174	001-016-571-000	200.00	N Y
Annual Inspection And Fee Renewal Certificate				Supp-Veh/Eqp-Parts-Fire		
Total For 6535 ATIS ELEVATOR INSPECTIONS LLC:					\$200.00	
4488 AT&T MOBILITY **						
211144	03/07/23	2192023 FD	0	001-005-605-000	743.46	N N
287290054201 Fd				Communication (Postage,Wireless,Etc		
Total For 4488 AT&T MOBILITY **: 					\$743.46	
1023 AUTOZONE, INC						
211001	03/07/23	327659524	10020030	001-050-572-000	3,461.89	N N
Engine For Sd 105				Supp-R&M-Veh/Eqp-Parts-Street		
211002	03/07/23	327667522	10020119	001-050-525-001	41.94	N N
Oil For Shop				Supp-Op-Fuel,Oil,Grse-Additive		
211003	03/07/23	327667607	10020125	001-050-572-000	59.99	N N
Battery For Lawn Mower				Supp-R&M-Veh/Eqp-Parts-Street		
211004	03/07/23	327670640	10020120	001-050-570-000	373.96	N N
Brakes And Rotors For Pd15-04				Supp-R&M-Veh/Eqp/Prts-Police		
211006	03/07/23	327670639 CRED	10020120	001-050-570-000	-299.98	N N
Returned Merchandise				Supp-R&M-Veh/Eqp/Prts-Police		
211007	03/07/23	327670813	10020130	001-050-570-000	106.99	N N
Starter For Pd 1504				Supp-R&M-Veh/Eqp/Prts-Police		
211172	03/07/23	0327666138	10020186	001-050-570-000	167.98	N N
Condenser And Brakes For Pd 1409 And 1505				Supp-R&M-Veh/Eqp/Prts-Police		
211173	03/07/23	0327670782	10020155	001-050-559-000	263.76	N N
Wiper Blades For Shop Stock				Operating Supplies-Other		
211174	03/07/23	0327671324	10020177	001-050-559-000	44.54	N N
Seat Covers For Shop Truck				Operating Supplies-Other		

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City of Columbus MS

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Voucher Number	Pay Date	Invoice Number	PO Number	Account Number	Amount (\$)	Use/1099 /Accrual
211175	03/07/23	0327671943	10020185	001-050-570-000 Engine Mount Front For Pd1409 Supp-R&M-Veh/Eqp/Prts-Police	89.98	N N
211176	03/07/23	0327671994	10020178	001-050-525-004 Oil And Antifreeze For Shop Stock Supp-Op-Fuel,Oil,Grse-Grease	388.20	N N
211177	03/07/23	0327675701	10020183	001-050-570-000 Low Profile For Pd1806 Supp-R&M-Veh/Eqp/Prts-Police	11.58	N N
211178	03/07/23	0327675792	10020184	001-050-570-000 Brakes And Rotors For Pd1802 Supp-R&M-Veh/Eqp/Prts-Police	249.16	N N
211179	03/07/23	0327675794	10020192	001-050-572-000 Alternator For Sd963 Supp-R&M-Veh/Eqp-Parts-Street	168.99	N N
211180	03/07/23	0327675911	10020182	001-050-570-000 Rotors For Pd1802 Supp-R&M-Veh/Eqp/Prts-Police	261.98	N N
Total For 1023 AUTOZONE, INC:					\$5,390.96	
6462 BACKWOODS DIESEL LLC						
211181	03/07/23	87	10020190	001-050-672-001 Engine Light Low Power Repairs For Sd989 Out Serv-R&M-Strt-Nonacc	266.00	N Y
Total For 6462 BACKWOODS DIESEL LLC:					\$266.00	
6482 BAM						
211211	03/07/23	2YR23-FC	0	001-080-680-000 Mow Trim Blow Friendship Cemetery Grass Cutting Contract	3,827.00	N Y
Total For 6482 BAM:					\$3,827.00	
2911 BARNEYS OF LAFAYETTE						
211008	03/07/23	153756	10019902	001-016-535-000 Badges Uniforms	2,585.08	N N
211009	03/07/23	153696-0	10019820	001-016-535-000 Uniforms, Dress Shirts And Pantscollar Brass Bugles, Ties Uniforms	249.02	N N
211010	03/07/23	153595-0	10019707	001-016-535-000 Polo Shirts And Pants-Uniforms Uniforms	618.72	N N
Total For 2911 BARNEYS OF LAFAYETTE:					\$3,452.82	
1026 BATES TIRE CENTER						
211011	03/07/23	363677	10020108	001-050-572-000 Tires For Boom Truck Supp-R&M-Veh/Eqp-Parts-Street	660.00	N N

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Voucher Number	Pay Date	Invoice Number	PO Number	Account Number	Amount (\$)	Use/1099 /Accrual
211012	03/07/23	364026	10020137	001-050-572-000	110.42	N N
Tires For Lf11				Supp-R&M-Veh/Equip-Parts-Street		
211013	03/07/23	364080	10020121	001-050-570-000	301.98	N N
Tires For Pd And Pw Dept.				Supp-R&M-Veh/Equip-Parts-Police		
211013	03/07/23		10020121	001-050-572-000	231.98	N N
				Supp-R&M-Veh/Equip-Parts-Street		
211182	03/07/23	364023	10020121	001-050-572-000	231.98	N N
P235/75Tr-15 Toyo Extensa Sd				Supp-R&M-Veh/Equip-Parts-Street		
211183	03/07/23	364155	10020177	001-050-572-000	59.00	N N
Gateway Tube By Robert St Dept				Supp-R&M-Veh/Equip-Parts-Street		
211184	03/07/23	363566	10020180	001-050-572-000	460.40	N N
Tires For Sd				Supp-R&M-Veh/Equip-Parts-Street		
Total For 1026 BATES TIRE CENTER:					\$2,055.76	
1028 BIDDY SAW WORKS INC						
211135	03/07/23	372082	10020069	001-021-559-000	1,108.80	N N
For Stock				Operating Supplies-Other		
211185	03/07/23	372618	10020154	001-050-572-000	65.99	N N
Carburetor For Sd				Supp-R&M-Veh/Equip-Parts-Street		
Total For 1028 BIDDY SAW WORKS INC:					\$1,174.79	
6080 BILL RUSSELL FORD						
211186	03/07/23	6184135/1	10020156	001-050-670-001	3,700.00	N N
Water Pump Repairs To Pd Explorer				Out Serv-R&M-Police-Non-Acc		
Total For 6080 BILL RUSSELL FORD:					\$3,700.00	
5288 CANON FINANCIAL SERVICES, INC						
211145	03/07/23	29997065	0	001-005-640-000	2,424.69	N N
Xlg03738				Rental (Was Freight Before 10/1/12)		
211146	03/07/23	29997064	0	001-005-640-000	1,110.68	N N
25J04475				Rental (Was Freight Before 10/1/12)		
211147	03/07/23	29997073	0	001-005-640-000	61.06	N N
28X02562				Rental (Was Freight Before 10/1/12)		
211148	03/07/23	29997072	0	001-005-640-000	65.12	N N
2Nh02214				Rental (Was Freight Before 10/1/12)		

ACCOUNTS PAYABLE CHECK PROOF

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Voucher Number	Pay Date	Invoice Number	PO Number	Account Number	Amount (\$)	Use/1099 /Accrual
211149	03/07/23	29997071	0	001-005-640-000	65.44	N N
2Mv03833				Rental (Was Freight Before 10/1/12)		
211150	03/07/23	29997070	0	001-005-640-000	65.44	N N
2Mv03827				Rental (Was Freight Before 10/1/12)		
211151	03/07/23	29997069	0	001-005-640-000	65.44	N N
2Mv03830				Rental (Was Freight Before 10/1/12)		
211152	03/07/23	29997067	0	001-005-640-000	112.07	N N
2Gh11229				Rental (Was Freight Before 10/1/12)		
211153	03/07/23	29997066	0	001-005-640-000	57.66	N N
2Ad06147				Rental (Was Freight Before 10/1/12)		
211154	03/07/23	29988553	0	001-005-640-000	53.00	N N
Qnr02782				Rental (Was Freight Before 10/1/12)		
211155	03/07/23	29988552	0	001-005-640-000	53.00	N N
Qnr01747				Rental (Was Freight Before 10/1/12)		
211156	03/07/23	29981239	0	001-005-640-000	60.78	N N
Qnr05741				Rental (Was Freight Before 10/1/12)		
211157	03/07/23	29981240	0	001-005-640-000	60.78	N N
Qnr05736				Rental (Was Freight Before 10/1/12)		
Total For 5288 CANON FINANCIAL SERVICES, INC:					\$4,255.16	
4387 CINTAS FIRST AID & SAFETY **						
211136	03/07/23	5146484724	0	106-323-559-000	112.67	N N
Supplies Landfill				Operating Supplies-Other		
211137	03/07/23	5146484745	0	001-021-559-000	117.48	N N
Supplies Public Works				Operating Supplies-Other		
Total For 4387 CINTAS FIRST AID & SAFETY **:					\$230.15	
1392 CITY OF COLUMBUS						
211093	03/07/23	13123 JAN PTS	0	610-000-109-000	3,882.16	N N
Jan 2023 Pts Municipal Court Cpd				Amounts Held In Custody		
211097	03/07/23	13123 JAN OMNI	0	610-000-109-000	19,043.51	N N
Jan 2023 Omnigo Municipal Court Cpd				Amounts Held In Custody		
Total For 1392 CITY OF COLUMBUS:					\$22,925.67	
2801 COLD MIX, INC.						

ACCOUNTS PAYABLE CHECK PROOF

Dates: 03/07/2023 to 03/07/2023

Pay Groups: All

Vouchers: All

City of Columbus MS

FY 2022-2023

Cash Account: 001-000-002-000

Voucher Number	Pay Date	Invoice Number	PO Number	Account Number	Amount (\$)	Use/1099 /Accrual
211086	03/07/23	18201	10020140	001-021-580-000	864.94	N N
Stockpile And Hotpatch Truck				Supplies-R&M-Streets		
Total For 2801 COLD MIX, INC.:					\$864.94	
1060 COLUMBUS LIGHT & WATER DEPT						
211014	03/07/23	1645161	0	107-350-630-000	31.22	N N
210721 110296				Utilities - Electric		
211014	03/07/23		0	107-350-631-000	117.71	N N
				Utilities - Outdoor Light		
211015	03/07/23	1645162	0	107-350-630-000	23.75	N N
210722 110297				Utilities - Electric		
211015	03/07/23		0	107-350-632-000	13.72	N N
				Utilities - Water		
211015	03/07/23		0	107-350-633-000	13.72	N N
				Utilities - Sewer		
211016	03/07/23	1645252	0	107-350-631-000	94.70	N N
210851 110409				Utilities - Outdoor Light		
211017	03/07/23	1645253	0	107-350-630-000	25.71	N N
210853 110410				Utilities - Electric		
211018	03/07/23	1645372	0	107-350-630-000	364.90	N N
211082 110584				Utilities - Electric		
211018	03/07/23		0	107-350-631-000	134.41	N N
				Utilities - Outdoor Light		
211018	03/07/23		0	107-350-632-000	34.30	N N
				Utilities - Water		
211018	03/07/23		0	107-350-633-000	34.30	N N
				Utilities - Sewer		
211019	03/07/23	1645500	0	001-080-630-000	13.72	N N
211287 110765				Utilities - Electric		
211020	03/07/23	1645627	0	001-010-630-000	41.02	N N
211447 110909 Police				Utilities - Electric		
211021	03/07/23	1645760	0	001-080-630-000	13.78	N N

ACCOUNTS PAYABLE CHECK PROOF

Dates: 03/07/2023 to 03/07/2023

Pay Groups: All

Vouchers: All

City of Columbus MS

FY 2022-2023

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Voucher Number	Pay Date	Invoice Number	PO Number	Account Number	Amount (\$)	Use/1099 /Accrual
211602	111055			Utilities - Electric		
211022	03/07/23	1646182	0	001-016-630-000	87.69	N N
212043	111472	Old Fs4		Utilities		
211023	03/07/23	1646409	0	001-082-630-000	92.08	N N
212324	111738			Utilities - Electric		
211024	03/07/23	1646410	0	001-082-630-000	672.28	N N
212325	111739			Utilities - Electric		
211025	03/07/23	1646412	0	001-082-630-000	41.38	N N
212327	111741			Utilities - Electric		
211026	03/07/23	1646840	0	001-016-630-000	348.91	N N
212755	112158	Fs5		Utilities		
211027	03/07/23	1647632	0	001-041-630-000	563.75	N N
213480	112878			Utilities - Electric		
211028	03/07/23	1645328	0	107-350-630-000	23.75	N N
216168	110410			Utilities - Electric		
211029	03/07/23	1646577	0	001-016-630-000	779.11	N N
216271	111472	Fs4		Utilities		
211030	03/07/23	1645416	0	107-350-630-000	24.94	N N
216841	129438			Utilities - Electric		
211031	03/07/23	1646581	0	001-082-630-000	38.82	N N
216869	111741			Utilities - Electric		
211032	03/07/23	1646582	0	001-082-630-000	23.75	N N
216870	111741			Utilities - Electric		
211158	03/07/23	1648664	0	107-350-630-000	285.19	N N
214549	113899			Utilities - Electric		
211158	03/07/23		0	107-350-631-000	167.01	N N
				Utilities - Outdoor Light		
211158	03/07/23		0	107-350-632-000	13.72	N N
				Utilities - Water		
211158	03/07/23		0	107-350-633-000	13.72	N N

ACCOUNTS PAYABLE CHECK PROOF

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Voucher Number	Pay Date	Invoice Number	PO Number	Account Number	Amount (\$)	Use/1099 /Accrual
214549	113899			Utilities - Sewer		
Total For 1060 COLUMBUS LIGHT & WATER DEPT:					\$4,133.06	
1170 COLUMBUS/LOWNDES LIBRARY						
211120	03/07/23	22823	0	001-060-916-000	25,000.00	N N
	Monthly Appropriation			App/Library		
Total For 1170 COLUMBUS/LOWNDES LIBRARY:					\$25,000.00	
1437 COLUMBUS LOWNDES HUMANE SOCIETY						
211119	03/07/23	22823	0	001-060-925-000	5,000.00	N N
	Monthly Appropriation			App/Humane Society		
Total For 1437 COLUMBUS LOWNDES HUMANE SOCIETY:					\$5,000.00	
1063 COLUMBUS MOTOR COMPANY						
211187	03/07/23	19143	10020147	001-050-570-000	811.85	N N
	Rack & Pinion Pd 18-06			Supp-R&M-Veh/Equip/Prts-Police		
211188	03/07/23	19144	10020189	001-050-570-000	42.00	N N
	Brake Fluid For Pd1806			Supp-R&M-Veh/Equip/Prts-Police		
Total For 1063 COLUMBUS MOTOR COMPANY:					\$853.85	
2314 COVINGTON SALES & SERVICE, INC						
211189	03/07/23	94877	10019995	001-021-525-000	5,753.78	N N
	For Hotpatch Truck			Os-Fuel, Oil, & Grease		
Total For 2314 COVINGTON SALES & SERVICE, INC:					\$5,753.78	
1037 C & P PRINTING INC						
210992	03/07/23	46918	10020088	001-010-559-001	325.00	N N
	Patrol - Drivers Exchange Information Forms			Os Other-Dept Use		
211033	03/07/23	46917	10020135	001-050-559-000	510.00	N N
	Repair Tickets For Shop			Operating Supplies-Other		
Total For 1037 C & P PRINTING INC:					\$835.00	
2664 DAVID'S MS CYLINDER HEAD						
211190	03/07/23	4256	10020157	001-050-671-001	579.77	N N
	Rebuilt Cylinders For Fd2			Out Serv-R&M-Fire-Non-Acc		
Total For 2664 DAVID'S MS CYLINDER HEAD:					\$579.77	
5300 DEX IMAGING						
211159	03/07/23	AR9006572	0	001-005-640-000	2,476.01	N N
	Vnbkl8J8Wf			Rental (Was Freight Before 10/1/12)		
211160	03/07/23	AR8984444	0	001-005-640-000	170.00	N N

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24X02395				Rental (Was Freight Before 10/1/12)		
211161	03/07/23	AR8986377	0	001-005-640-000	74.79	N N
2Nh02214				Rental (Was Freight Before 10/1/12)		
211162	03/07/23	AR9038805	0	001-005-640-000	121.43	N N
28X02562				Rental (Was Freight Before 10/1/12)		
211163	03/07/23	AR9038804	0	001-005-640-000	150.47	N N
2Ad06147				Rental (Was Freight Before 10/1/12)		
211164	03/07/23	AR9038806	0	001-005-640-000	24.80	N N
24X02395				Rental (Was Freight Before 10/1/12)		
Total For 5300 DEX IMAGING:					\$3,017.50	
1087 EASLEY REFRIGERATION & ELECTRIC INC						
211087	03/07/23	4813	10020128	001-021-635-000	470.00	N N
		Wiring For Electrial Gate		Out Serv-R&P-Not Veh/Eqp/Radio		
Total For 1087 EASLEY REFRIGERATION & ELECTRIC INC:					\$470.00	
1440 R L EDMONSON JR						
211121	03/07/23	22823	0	001-041-664-000	230.00	N Y
		Rental Parking Lot		Public Parking Lots		
Total For 1440 R L EDMONSON JR:					\$230.00	
4576 EEP INC						
211034	03/07/23	480015	10019518	001-016-559-000	390.00	N N
		Firedex Boots		Operating Supplies-Other		
211191	03/07/23	480263	10020161	001-050-571-000	150.00	N N
		Pto Valve E25		Supp-Veh/Eqp-Parts-Fire		
211192	03/07/23	480320	10020162	001-050-571-000	422.05	N N
		Heater Core And Valve For E25		Supp-Veh/Eqp-Parts-Fire		
Total For 4576 EEP INC:					\$962.05	
2102 EQUIFAX INFO SERVICES LLC*						
211035	03/07/23	2054226755	0	001-010-503-000	133.00	N N
		Monthly Billing		Supplies-Non-Op-Subs & Dues		
Total For 2102 EQUIFAX INFO SERVICES LLC*:					\$133.00	
5591 RITA FELTON						
211125	03/07/23	22823	0	001-004-685-000	100.00	N Y
		Civil Service		Civil Service Expense		

ACCOUNTS PAYABLE CHECK PROOF

Dates: 03/07/2023 to 03/07/2023

Pay Groups: All

Vouchers: All

City of Columbus MS

FY 2022-2023

Cash Account: 001-000-002-000

Voucher Number	Pay Date	Invoice Number	PO Number	Account Number	Amount (\$)	Use/1099 /Accrual
Total For 5591 RITA FELTON:					\$100.00	
2902 FISHER SCIENTIFIC						
211102	03/07/23	0181037	10019885	001-009-559-000	336.88	N N
Etoh Supplies				Operating Supplies-Other		
Total For 2902 FISHER SCIENTIFIC:					\$336.88	
1106 FUELMAN						
210934	03/07/23	419799-523506	0	001-016-684-001	121.09	N N
Bg127183 Tim - Kain				Travel (Incl Mileage)		
210935	03/07/23	345693 WMIMS	0	001-016-571-000	56.29	N N
Bg127183 Wmins				Supp-Veh/Equip-Parts-Fire		
211088	03/07/23	413919 KR	0	001-016-684-001	27.36	N N
Bg127183 Kain				Travel (Incl Mileage)		
211103	03/07/23	896695-499318	0	001-010-684-000	69.35	N N
Bg127183 Salter & Branch				Travel & Training (W/Modf)		
211112	03/07/23	646295 KR	0	001-016-684-001	19.62	N N
Bg127183 K Rober				Travel (Incl Mileage)		
Total For 1106 FUELMAN:					\$293.71	
1109 GALLOWAY-CHANDLER-MCKINNEY INS						
210993	03/07/23	14873	0	001-004-624-000	350.00	N N
Jammie Garrett Bond				Officials Surety Bonds		
Total For 1109 GALLOWAY-CHANDLER-MCKINNEY INS:					\$350.00	
1107 G & C SUPPLY CO INC						
211138	03/07/23	6897811	10020117	001-021-580-009	727.50	N N
For Guardrail On Tuscaloosa Rd.				Supp-R&M-Strt-Signs&Markers		
Total For 1107 G & C SUPPLY CO INC:					\$727.50	
2534 GLASS DOCTOR						
211089	03/07/23	1-104728	10019645	001-021-635-099	349.95	N Y
2022 Honda Civic				Outside Serv-R&M-All Other		
Total For 2534 GLASS DOCTOR:					\$349.95	
1113 GLENN MACHINE WORKS INC						
211139	03/07/23	14292200	10020102	001-021-580-000	1,281.00	N N
12Th Ave/18Th St. North				Supplies-R&M-Streets		
Total For 1113 GLENN MACHINE WORKS INC:					\$1,281.00	
1725 GOLDEN TRIANGLE WASTE SERVICES						

ACCOUNTS PAYABLE CHECK PROOF

Dates: 03/07/2023 to 03/07/2023

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City of Columbus MS

FY 2022-2023

Cash Account: 001-000-002-000

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211084	03/07/23	23785-53879	0	001-028-602-000	341.59	N N
Lee Park Dumpster				Garbage Collection-Pickup		
Total For 1725 GOLDEN TRIANGLE WASTE SERVICES:					\$341.59	
5126 GOLDEN TRIANGLE URGENT CARE, LLC						
211079	03/07/23	83950-82986	0	001-010-600-009	90.00	N Y
Burrell - Temple Invoices				Prof Serv-Medical		
Total For 5126 GOLDEN TRIANGLE URGENT CARE, LLC:					\$90.00	
1117 GTR SOLID WASTE MGMT AUTHORITY						
211132	03/07/23	22823	0	001-028-601-000	16,378.01	N N
Monthly Residential Trash				Garbage Collection-Dumpng		
Total For 1117 GTR SOLID WASTE MGMT AUTHORITY:					\$16,378.01	
5240 DR MAXINE HALL						
211126	03/07/23	22823	0	001-004-685-000	100.00	N Y
Civil Service				Civil Service Expense		
Total For 5240 DR MAXINE HALL:					\$100.00	
5509 HOG HOUNDS						
211169	03/07/23	WO-554	10020169	001-010-670-000	944.88	N N
2012 Electra Glide - Vin 3078				Os Serv-R&M-Veh/Eqp/Radio-Police		
Total For 5509 HOG HOUNDS:					\$944.88	
6096 IMAGING CENTER OF COLUMBUS						
211168	03/07/23	12222022	10019716	001-010-600-009	169.00	N N
Lumbar X-Ray (New Pd Employee). Urgentteam'S Machine Do				Prof Serv-Medical		
Total For 6096 IMAGING CENTER OF COLUMBUS:					\$169.00	
6518 INTEREL TECHNOLOGIES LLC						
211165	03/07/23	COL-23-5612	0	001-004-600-000	1,665.00	N Y
Monthly It Services February '23				Professional Services		
Total For 6518 INTEREL TECHNOLOGIES LLC:					\$1,665.00	
6601 SALLY KERSTETTER						
210942	03/07/23	22123	0	001-016-684-002	63.76	N N
Basic Fire Fighter Pearl				Meals & Lodging		
211036	03/07/23	22723	0	001-016-684-002	67.77	N N
Basic Training Reimbursement				Meals & Lodging		
Total For 6601 SALLY KERSTETTER:					\$131.53	
5594 KPA DIRT CONSTRUCTION LLC						
211140	03/07/23	2849	10020167	001-021-580-000	300.00	N N

ACCOUNTS PAYABLE CHECK PROOF

Dates: 03/07/2023 to 03/07/2023

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City of Columbus MS

FY 2022-2023

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Voucher Number	Pay Date	Invoice Number	PO Number	Account Number	Amount (\$)	Use/1099 /Accrual
Fill Demolished Lots				Supplies-R&M-Streets		
Total For 5594 KPA DIRT CONSTRUCTION LLC:					\$300.00	
1578 LOWNDES CO COUNCIL ON AGING						
211118	03/07/23	22823	0	001-060-911-000	1,833.33	N N
Monthly Appropriation				App/Council On Aging		
Total For 1578 LOWNDES CO COUNCIL ON AGING:					\$1,833.33	
6372 LOWNDES COUNTY ADULT DETENTION CENTER						
211193	03/07/23	022323	0	001-010-520-000	23,580.00	N N
Dec 22 Jail Bill				Supplies-Op-Prisoner Meals & Med		
Total For 6372 LOWNDES COUNTY ADULT DETENTION CENTER:					\$23,580.00	
6515 MAGNOLIA BOTTLE WATER						
210968	03/07/23	65117	0	001-010-559-001	64.00	N N
Police Dept Water				Os Other-Dept Use		
211080	03/07/23	56133	0	001-011-500-000	63.00	N N
Bottle Water - Municipal Court				Supplies-Non-Op-Office		
211081	03/07/23	59840	0	001-011-500-000	20.00	N N
				Supplies-Non-Op-Office		
211082	03/07/23	62375	0	001-011-500-000	42.00	N N
				Supplies-Non-Op-Office		
211104	03/07/23	62371	0	001-004-500-000	40.00	N N
City Hall Water				Supplies-Non-Op-Office		
Total For 6515 MAGNOLIA BOTTLE WATER:					\$229.00	
5248 J D MCKAY						
210945	03/07/23	21923	0	001-004-600-010	75.00	N Y
City Council & Trotter Sound Sys Operations				Prof Serv-Other		
210945	03/07/23		0	001-037-600-010	350.00	N Y
				Professional Serv - Other		
Total For 5248 J D MCKAY:					\$425.00	
1186 MID-SOUTH UNIFORM & SUPPLY INC						
210944	03/07/23	636693	10019955	001-010-535-000	247.16	N N
Animal Control - Polos				Uniforms		
211043	03/07/23	636765	10020085	001-010-535-000	117.92	N N
Uniform - L. Ware				Uniforms		

ACCOUNTS PAYABLE CHECK PROOF

Dates: 03/07/2023 to 03/07/2023

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FY 2022-2023

Cash Account: 001-000-002-000

Voucher Number	Pay Date	Invoice Number	PO Number	Account Number	Amount (\$)	Use/1099 /Accrual
Total For 1186 MID-SOUTH UNIFORM & SUPPLY INC:					\$365.08	
1187 MILITARY HARDWARE						
211044	03/07/23	291083	10020127	107-350-559-000	18.03	N N
		Caution Tape		Operating Supplies-Other		
Total For 1187 MILITARY HARDWARE:					\$18.03	
1188 MILLS MORRIS CO.						
211037	03/07/23	5178-436329	10019985	001-050-572-000	33.72	N N
		Coolant For Sd186		Supp-R&M-Veh/Equip-Parts-Street		
211038	03/07/23	5178-436331	10020001	001-050-572-000	78.26	N N
		Head Seal Gasket For Sd186		Supp-R&M-Veh/Equip-Parts-Street		
211039	03/07/23	5178-436328	10019967	001-050-571-000	29.99	N N
		Ractchet Strap Set For E30		Supp-Veh/Equip-Parts-Fire		
211194	03/07/23	5178-438273	10020170	001-050-572-000	42.77	N N
		Fuel Filter For Sd989		Supp-R&M-Veh/Equip-Parts-Street		
211195	03/07/23	5178-432950	10020160	001-050-570-000	50.72	N N
		Brake Pads For Pd 1409		Supp-R&M-Veh/Equip/Prts-Police		
Total For 1188 MILLS MORRIS CO.:					\$235.46	
4612 ERIC MINGA						
210943	03/07/23	22123	0	001-016-684-002	475.34	N N
		K-9 Seminar Training Vicksburg Ms		Meals & Lodging		
Total For 4612 ERIC MINGA:					\$475.34	
5453 MISSISSIPPI COMMUNICATIONS						
211196	03/07/23	558	0	001-004-600-000	2,666.00	N Y
		Public Info Services For February		Professional Services		
Total For 5453 MISSISSIPPI COMMUNICATIONS:					\$2,666.00	
4452 DR. WILL E MOOREHEAD						
211122	03/07/23	22823	0	106-323-648-000	116.66	N Y
		Rent Payment Landfill		Rental Property		
Total For 4452 DR. WILL E MOOREHEAD:					\$116.66	
4174 THOMAS L. MOORE JR						
211127	03/07/23	22823	0	001-004-685-000	100.00	N Y
		Civil Service		Civil Service Expense		
Total For 4174 THOMAS L. MOORE JR:					\$100.00	
5683 LINDA MORGAN						

ACCOUNTS PAYABLE CHECK PROOF

Dates: 03/07/2023 to 03/07/2023

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City of Columbus MS

FY 2022-2023

Cash Account: 001-000-002-000

Voucher Number	Pay Date	Invoice Number	PO Number	Account Number	Amount (\$)	Use/1099 /Accrual
210976	03/07/23	21923	0	107-350-498-000	240.00	N Y
East Columbus Gym				Temp-Contract Workers		
211040	03/07/23	2523	0	107-350-498-000	240.00	N Y
				Temp-Contract Workers		
211041	03/07/23	022523	0	107-350-498-000	160.00	N Y
				Temp-Contract Workers		
Total For 5683 LINDA MORGAN:					\$640.00	
5653 MS ASSN OF CODE ENFORCEMENT						
210879	03/07/23	21023	0	001-019-684-003	50.00	N N
Registration Mace Ed Conf				Registration		
Total For 5653 MS ASSN OF CODE ENFORCEMENT:					\$50.00	
3823 MS DEPT OF PUBLIC SAFETY*						
211092	03/07/23	13123 JAN PTS	0	610-000-109-000	110.00	N N
Jan 2023 Pts Court Assess Settlement				Amounts Held In Custody		
211095	03/07/23	13123 JAN OMNI	0	610-000-109-000	875.87	N N
Jan 2023 Omnigo Court Assess Settlement				Amounts Held In Custody		
Total For 3823 MS DEPT OF PUBLIC SAFETY*:					\$985.87	
5709 ESTELLA MURRAY						
210977	03/07/23	154	0	107-350-498-000	170.00	N Y
East Columbus Gym & Sandfield Center				Temp-Contract Workers		
211042	03/07/23	152	0	107-350-498-000	160.00	N Y
				Temp-Contract Workers		
211113	03/07/23	155	0	107-350-498-000	120.00	N Y
				Temp-Contract Workers		
Total For 5709 ESTELLA MURRAY:					\$450.00	
1236 NEEL-SCHAFFER, INC.						
210969	03/07/23	1084597-A	0	001-004-600-005	25,503.22	N N
General Services & Bridge Repair				Prof Serv-Engineering-Regular		
210970	03/07/23	1084597-B	0	001-082-605-000	1,979.52	N N
Clca General Services				Engineering		
210971	03/07/23	1084607	0	320-021-600-000	1,763.93	N N
Bluecutt & Military Traffic Study				Professional Services-Engineer		

ACCOUNTS PAYABLE CHECK PROOF

Dates: 03/07/2023 to 03/07/2023

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Vouchers: All

City of Columbus MS

FY 2022-2023

Cash Account: 001-000-002-000

Voucher Number	Pay Date	Invoice Number	PO Number	Account Number	Amount (\$)	Use/1099 /Accrual
210972	03/07/23	1084610	0	104-004-690-000	7,391.32	N N
		Propst Park 5-Field Wheel Design		Propst Park 5-Field Wheel Baseball		
210973	03/07/23	1084586	0	306-082-600-006	727.09	N N
		Fuel Farm Jet A		Prof Serv-Engineering-Special		
210974	03/07/23	1084587	0	306-082-600-006	244.50	N N
		Clca Taxiway Pavement Rehab		Prof Serv-Engineering-Special		
211045	03/07/23	1085577A	0	001-004-600-005	18,745.84	N N
		General Services		Prof Serv-Engineering-Regular		
211046	03/07/23	1085577B	0	001-082-605-000	197.94	N N
		Clca General Services		Engineering		
211047	03/07/23	1085577C	0	203-037-901-000	3,096.95	N N
		Trotter Conv Center Facility		Engineering Expenses		
211048	03/07/23	1085581	0	320-021-600-000	239.48	N N
		Bluecutt/Military Traffic Study		Professional Services-Engineer		
211049	03/07/23	1085584	0	104-004-690-000	5,189.84	N N
		Propst Park Baseball Improvements 5 Field		Propst Park 5-Field Wheel Baseball		
211050	03/07/23	1085567	0	306-082-600-006	803.35	N N
		Clca Taxiway Pavement Rehab		Prof Serv-Engineering-Special		
Total For 1236 NEEL-SCHAFFER, INC.:					\$65,882.98	
1239 NEWELL PAPER COMPANY						
211098	03/07/23	3153742	10020141	001-021-559-000	246.63	N N
		Janitorial Supplies		Operating Supplies-Other		
Total For 1239 NEWELL PAPER COMPANY:					\$246.63	
1238 NEW HOME BUILDING STORES **						
211099	03/07/23	B15567	10020099	001-021-580-000	40.72	N N
		For Concrete Crew		Supplies-R&M-Streets		
Total For 1238 NEW HOME BUILDING STORES **: 					\$40.72	
6504 JOSH NOLT						
210975	03/07/23	22123	0	001-016-684-002	64.13	N N
		Engine Co Ops Jackson Ms		Meals & Lodging		
Total For 6504 JOSH NOLT:					\$64.13	
6639 ORBIS MACHINERY BIRMINGHAM						

ACCOUNTS PAYABLE CHECK PROOF

Dates: 03/07/2023 to 03/07/2023

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City of Columbus MS

FY 2022-2023

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Voucher Number	Pay Date	Invoice Number	PO Number	Account Number	Amount (\$)	Use/1099 /Accrual
211051	03/07/23	IB02143	10020123	001-050-572-000	224.36	N N
Toe Plate For Sd				Supp-R&M-Veh/Equip-Parts-Street		
Total For 6639 ORBIS MACHINERY BIRMINGHAM:					\$224.36	
2519 PACKET MEDIA LLC						
211197	03/07/23	32000	10019972	001-004-615-000	72.00	N N
Advertise For I. T. Director				Advertising-After 9/30/11		
211198	03/07/23	32046	10020084	001-004-615-000	72.00	N N
Amended Notice Of Rfps				Advertising-After 9/30/11		
Total For 2519 PACKET MEDIA LLC:					\$144.00	
5886 PIONEER ATHLETICS						
211052	03/07/23	868620	10019858	107-350-559-000	2,583.35	N N
Paint(25 Cases),Striper,Shipping				Operating Supplies-Other		
Total For 5886 PIONEER ATHLETICS:					\$2,583.35	
6801 PRECISION BLASTING & COATINGS						
211170	03/07/23	98	10019847	001-010-635-000	2,450.00	N Y
Firing Range				Out Serv-R&M-Not Veh/Equip/Radio		
Total For 6801 PRECISION BLASTING & COATINGS:					\$2,450.00	
3942 PROGRAPHICS INC						
211053	03/07/23	56148	10019999	001-016-634-000	1,379.11	N N
Fire Record Charts				Repair & Maint Office Equ		
Total For 3942 PROGRAPHICS INC:					\$1,379.11	
1272 QUILL CORPORATION						
211054	03/07/23	3066063	10020046	001-050-540-000	19.96	N N
Shredder, Razor Blades, Matte Tape For Office				Supplies-Os-Equip Not Capitalized		
211055	03/07/23	30654375	10020046	001-050-540-000	16.98	N N
				Supplies-Os-Equip Not Capitalized		
211056	03/07/23	30677939	10020046	001-050-540-000	171.28	N N
				Supplies-Os-Equip Not Capitalized		
211199	03/07/23	30947287	100199050	001-021-559-000	289.47	N N
Supplies				Operating Supplies-Other		
211200	03/07/23	30293983 CR	100199051	001-021-559-000	-237.49	N N
Credit Memo Returned Supplies 2016937				Operating Supplies-Other		
211201	03/07/23	30669425	10020046	001-050-540-000	17.99	N N

ACCOUNTS PAYABLE CHECK PROOF

Dates: 03/07/2023 to 03/07/2023

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FY 2022-2023

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		Shredder, Razor Blades, Matte Tape For Office		Supplies-Os-Equip Not Capitalized		
211202	03/07/23	30669425 CR 202 10020046		001-050-540-000	-17.99	N N
		Returned Supplies Credit Memo 2022921		Supplies-Os-Equip Not Capitalized		
Total For 1272 QUILL CORPORATION:					\$260.20	
1451 HELEN RANDOLPH						
211123	03/07/23	22823	0	106-323-648-000	466.67	N Y
		Rent Payment Landfill		Rental Property		
Total For 1451 HELEN RANDOLPH:					\$466.67	
3785 REGIONS BANK						
211057	03/07/23	1161420	0	208-004-800-000	31,295.91	N N
		Energy Eff Enhancements & Upgrade		Principal Payments		
211057	03/07/23		0	208-004-810-000	6,595.47	N N
				Interest Payments		
Total For 3785 REGIONS BANK:					\$37,891.38	
6763 ROBERT'S APOTHECARY						
211058	03/07/23	13123 JAIL	0	001-010-520-000	339.00	N N
		Lcadc Jail Drug Bill		Supplies-Op-Prisoner Meals & Med		
Total For 6763 ROBERT'S APOTHECARY:					\$339.00	
2533 SAFEGUARD BUSINESS SYSTEMS						
211100	03/07/23	9000014130	10020010	001-004-500-000	98.42	N N
		Minute Books For Council Minutes And Ream Of Paper		Supplies-Non-Op-Office		
Total For 2533 SAFEGUARD BUSINESS SYSTEMS:					\$98.42	
6641 SHIELD TECHNOLOGIES LLC						
211105	03/07/23	3123	0	001-009-600-000	30.00	N Y
		March Monitoring		Professional Services		
Total For 6641 SHIELD TECHNOLOGIES LLC:					\$30.00	
5114 SIGNATURE SOUND & PRINTING						
210978	03/07/23	3530	0	107-350-615-000	265.00	N Y
		Social Media & Web Promo Dec-Jan		Advertising		
Total For 5114 SIGNATURE SOUND & PRINTING:					\$265.00	
1363 SIGN DESIGN						
211106	03/07/23	13849	10020073	001-010-570-000	500.00	N Y
		2018 Suv - T1 (Housing Authority)		Supp-R&M-Veh/Equip-Police		
Total For 1363 SIGN DESIGN:					\$500.00	

ACCOUNTS PAYABLE CHECK PROOF

Dates: 03/07/2023 to 03/07/2023

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City of Columbus MS

FY 2022-2023

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2954 S & J SUPPLIES						
211203	03/07/23	15864	10020153	001-050-559-000	152.71	N N
Washers, Fittings, Drill Bits, Screws, Retainers For Shop Stock				Operating Supplies-Other		
Total For 2954 S & J SUPPLIES:					\$152.71	
1305 SOUTHERN PIPE & SUPPLY						
211062	03/07/23	7708173-00	10020134	001-016-571-000	414.34	N N
Valves W/Pex Crimp Shower, Shower Trim 13S Lever Handle,				Supp-Veh/Eqp-Parts-Fire		
Total For 1305 SOUTHERN PIPE & SUPPLY:					\$414.34	
6789 SOUTHERN TIRE MART LLC						
211060	03/07/23	2090051827	10020122	001-050-572-000	459.96	N N
Tires For Pw Dump Truck				Supp-R&M-Veh/Eqp-Parts-Street		
211061	03/07/23	2090051422	10020109	001-050-572-000	669.92	N N
Tires For Sd800				Supp-R&M-Veh/Eqp-Parts-Street		
Total For 6789 SOUTHERN TIRE MART LLC:					\$1,129.88	
6205 SPARKLIGHT						
210979	03/07/23	110878063 BINSF 0		001-018-630-000	3.09	N N
110878063 Bldg Insp				Utilities		
211167	03/07/23	137913851 402 2Nd A		001-005-605-000	79.67	N N
137913851 402 2Nd A				Communication (Postage,Wireless,Etc		
Total For 6205 SPARKLIGHT:					\$82.76	
1802 SPORTS SPECIALTY						
210980	03/07/23	51692	10020072	107-350-725-000	500.00	N N
Batting Cage Net				Assets To Be Capitalized		
211101	03/07/23	51623	10019897	001-021-535-000	169.75	N N
Polo Shirts & Monograming				Uniforms		
211212	03/07/23	51853	10020159	001-037-500-000	100.00	N N
(2) Retirement Plaques				Supplies-Non-Op-Office		
Total For 1802 SPORTS SPECIALTY:					\$769.75	
1314 STATE TERMITE & PEST CONTROL, INC.						
211063	03/07/23	01-0268707	0	107-350-600-000	35.00	N N
Monthly Pest Control				Professional Services		
Total For 1314 STATE TERMITE & PEST CONTROL, INC.:					\$35.00	
4193 STATE TREASURER						
211090	03/07/23	123122 DEC PTS 0		610-000-109-000	1,013.50	N N

ACCOUNTS PAYABLE CHECK PROOF

Dates: 03/07/2023 to 03/07/2023

Pay Groups: All

Vouchers: All

City of Columbus MS

FY 2022-2023

Cash Account: 001-000-002-000

Voucher Number	Pay Date	Invoice Number	PO Number	Account Number	Amount (\$)	Use/1099 /Accrual
Dec 2022 Pts Court Assess Fine Settlement				Amounts Held In Custody		
211091	03/07/23	123122 DEC OMN	0	610-000-109-000	8,240.90	N N
Dec 2022 Omnigo Court Assess Fine Settlement				Amounts Held In Custody		
211094	03/07/23	13123 JAN PTS	0	610-000-109-000	1,774.15	N N
Jan 2023 Pts Court Assess Fine Settlement				Amounts Held In Custody		
211096	03/07/23	13123 JAN OMNI	0	610-000-109-000	11,210.98	N N
Jan 2023 Omnigo Court Assess Fine Settlement				Amounts Held In Custody		
Total For 4193 STATE TREASURER:					\$22,239.53	
6540 STRAIGHT UP AVIATION						
211117	03/07/23	22823	0	001-082-600-000	5,000.00	N Y
Monthly Appropriation				Professional Services		
Total For 6540 STRAIGHT UP AVIATION:					\$5,000.00	
2578 STRICKLAND COMPANIES						
210994	03/07/23	736537-0	10020113	001-004-559-000	67.10	N N
Filing Supplies				Operating Supplies-Other		
210995	03/07/23	736537-1	10020113	001-004-559-000	71.10	N N
				Operating Supplies-Other		
211078	03/07/23	736537-1 CREDIT	10020113	001-004-559-000	-38.44	N N
Returned Merchandise				Operating Supplies-Other		
211109	03/07/23	737077-7	10020131	001-004-559-000	31.99	N N
Office Supplies And Organizational Supplies				Operating Supplies-Other		
211110	03/07/23	737077-0	10020131	001-004-559-000	100.25	N N
				Operating Supplies-Other		
211171	03/07/23	737441-0	10020146	001-010-559-001	77.68	N N
Office Supplies				Os Other-Dept Use		
Total For 2578 STRICKLAND COMPANIES:					\$309.68	
1325 TELETec COMMUNICATIONS						
211204	03/07/23	10248907	0	001-021-605-000	15.00	N Y
Wireless Air Time				Communication (Postage,Wireless,Etc		
Total For 1325 TELETec COMMUNICATIONS:					\$15.00	
4559 THE CLINIC AT ELM LAKE, P.A.						
210981	03/07/23	35360	10020098	001-010-600-009	233.00	N N

ACCOUNTS PAYABLE CHECK PROOF

Dates: 03/07/2023 to 03/07/2023

Pay Groups: All

Vouchers: All

City of Columbus MS

FY 2022-2023

Cash Account: 001-000-002-000

Voucher Number	Pay Date	Invoice Number	PO Number	Account Number	Amount (\$)	Use/1099 /Accrual
Pre-Employment John Compton				Prof Serv-Medical		
211141	03/07/23	35524 35526 3551	10020193	001-021-600-009	699.00	N N
Pre-Employment: Douglas, Vernon, Rhone				Prof Serv - Medical		
Total For 4559 THE CLINIC AT ELM LAKE, P.A.:					\$932.00	
1070 THE COMMERCIAL DISPATCH						
210996	03/07/23	64961	10020097	001-004-615-000	86.94	N N
Notice Of Hearing				Advertising-After 9/30/11		
Total For 1070 THE COMMERCIAL DISPATCH:					\$86.94	
5588 THE SOUTHERN CONNECTION POLICE SUPPLIES						
211059	03/07/23	24699	10020133	001-010-559-001	75.00	N N
Cid - Lettering For Jackets				Os Other-Dept Use		
211107	03/07/23	24624	10020164	001-010-535-000	30.00	N N
Chief - Embroidery Badge				Uniforms		
Total For 5588 THE SOUTHERN CONNECTION POLICE SUPPLIES:					\$105.00	
1330 THOMPSON MACHINERY						
211205	03/07/23	WO110059694	10020149	001-050-672-001	388.50	N N
Landfield Dozer Repair St 1001				Out Serv-R&M-Strt-Nonacc		
211206	03/07/23	WO110058760	10019129	001-021-672-000	38,486.11	N N
Machine Work Done In October				Out Serv-R&M-Veh/Eqp/Radio-Pub Wks		
Total For 1330 THOMPSON MACHINERY:					\$38,874.61	
4534 UNIFIRST CORPORATION						
210982	03/07/23	1830035792	0	001-041-535-000	25.71	N N
Uniforms				Uniforms		
210982	03/07/23		0	001-037-535-000	25.72	N N
				Uniforms		
211064	03/07/23	1830035797	0	001-050-535-000	231.14	N N
				Uniforms		
211065	03/07/23	1830035795	0	107-350-535-000	95.43	N N
				Uniforms		
211114	03/07/23	1830028202-A	0	107-350-535-000	189.56	N N
Uniforms Owed But Was Used As A Credit				Uniforms		
211115	03/07/23	1830036811	0	107-350-535-000	95.43	N N

ACCOUNTS PAYABLE CHECK PROOF

Dates: 03/07/2023 to 03/07/2023

Pay Groups: All

Vouchers: All

City of Columbus MS

FY 2022-2023

Cash Account: 001-000-002-000

Voucher Number	Pay Date	Invoice Number	PO Number	Account Number	Amount (\$)	Use/1099 /Accrual
Uniforms				Uniforms		
211142	03/07/23	1830036812	0	001-021-535-000	1,617.62	N N
				Uniforms		
211143	03/07/23	1830036814	0	001-021-535-000	82.31	N N
Uniforms Landfill				Uniforms		
211207	03/07/23	1830036813	0	001-050-535-000	231.14	N N
Uniforms				Uniforms		
211213	03/07/23	1830036809	0	001-041-535-000	25.71	N N
				Uniforms		
211213	03/07/23		0	001-037-535-000	25.72	N N
				Uniforms		
Total For 4534 UNIFIRST CORPORATION:					\$2,645.49	
2875 UNION AUTO PARTS						
211066	03/07/23	2508919-00	10019961	001-050-559-000	100.24	N N
Foot Gauge, Bores, Wire Combinations, Universal Rounds				Operating Supplies-Other		
Total For 2875 UNION AUTO PARTS:					\$100.24	
6311 VACUUM TRUCK SALES & SERVICE						
211208	03/07/23	AL23016	10020062	001-050-572-000	1,580.00	N N
Brooms For Sweeper Truck				Supp-R&M-Veh/Equip-Parts-Street		
Total For 6311 VACUUM TRUCK SALES & SERVICE:					\$1,580.00	
1350 CAPITAL ONE- WALMART						
211067	03/07/23	570415619	10019926	001-037-510-000	703.78	N N
Janitorial Suppliesfor Trotter/City Hall				Supplies-Op-Cleaning & Janitorial		
211068	03/07/23	405187 APPROV#	10019977	001-004-500-000	375.76	N N
65" Tv, Hdmi Cable, Power Strip				Supplies-Non-Op-Office		
211069	03/07/23	665825 APROVAL	10019983	001-010-502-000	74.42	N N
Supplies				Supplies-Non-Op-Other		
211070	03/07/23	571544022 AUTH	10019918	107-350-581-000	222.03	N N
Afterschool Snacks				Recreation Programs		
211071	03/07/23	571544329 AUTH	10019973	107-350-581-000	105.28	N N
Decoration And Supplies				Recreation Programs		
211072	03/07/23	573923436 auth #	10019994	001-016-502-000	499.41	N N

ACCOUNTS PAYABLE CHECK PROOF

Dates: 03/07/2023 to 03/07/2023

Pay Groups: All

Vouchers: All

City of Columbus MS

FY 2022-2023

Cash Account: 001-000-002-000

Voucher Number	Pay Date	Invoice Number	PO Number	Account Number	Amount (\$)	Use/1099 /Accrual
Bar Soap, Hand Soap, Wd40, Armorall, Shoe Polish, Bleach, V Supplies-Non-Op-Other						
Total For 1350 CAPITAL ONE- WALMART:					\$1,980.68	
1352 WATERS TRUCK & TRACTOR						
211073	03/07/23	01p119474	10020049	001-050-572-000	216.00	N N
Battery For Sd200				Supp-R&M-Veh/Equip-Parts-Street		
211074	03/07/23	01p119497	10020050	001-050-572-000	219.00	N N
Alternator For Sd116				Supp-R&M-Veh/Equip-Parts-Street		
211075	03/07/23	01P119235	10019981	001-050-572-000	1,040.00	N N
Drum, Shoe Kits, Brakes For Sd12				Supp-R&M-Veh/Equip-Parts-Street		
211076	03/07/23	01P118959	10019964	001-050-572-000	71.83	N N
Transducer Assembly For Sd233				Supp-R&M-Veh/Equip-Parts-Street		
211077	03/07/23	01P120118	10020124	001-050-572-000	32.50	N N
Motor For Sd 800				Supp-R&M-Veh/Equip-Parts-Street		
Total For 1352 WATERS TRUCK & TRACTOR:					\$1,579.33	
4453 HILDRED M. WEBB						
211124	03/07/23	22823	0	106-323-648-000	116.67	N Y
Monthly Appropriation				Rental Property		
Total For 4453 HILDRED M. WEBB:					\$116.67	
6335 WILLIAMS EQUIPMENT & SUPPLY CO						
211209	03/07/23	S-4059924	10020005	001-021-580-000	1,713.44	N N
Ditch Crew				Supplies-R&M-Streets		
Total For 6335 WILLIAMS EQUIPMENT & SUPPLY CO:					\$1,713.44	
1360 YOUNG WELDING SUPPLY INC						
211116	03/07/23	30007881	0	107-350-640-000	9.77	N N
Cylinder Rental				Rental (Was Freight Before 10/1/12)		
211210	03/07/23	1383742	10020092	001-050-573-001	56.00	N N
Cutting Blades For Park Backhoe				Supp-R&M-Veh/Equip-Oth Depts-Non Acc		
Total For 1360 YOUNG WELDING SUPPLY INC:					\$65.77	
Total For Checks:					\$344,681.16	
96 Check(s)					\$344,681.16	
3 Check overflow page(s)						
99 Checks with overflow pages						
GRAND TOTAL:			96 Vendors		\$344,681.16	

ACCOUNTS PAYABLE CHECK PROOF

Dates: 03/07/2023 to 03/07/2023

Pay Groups: All

Vouchers: All

City of Columbus MS

FY 2022-2023

Cash Account: 001-000-002-000

Voucher Number	Pay Date	Invoice Number	PO Number	Account Number	Amount (\$)	Use/1099 /Accrual
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The Above Vouchers Have Been Approved for Payment

Authorized Signatures

(Date)

(Date)

(Date)

(Date)

(Date)

(Date)

ACCOUNTS PAYABLE CHECK PROOF

Dates: 02/21/2023 to 02/21/2023

Pay Groups: All

Vouchers: 210880 to 210880

City of Columbus MS

FY 2022-2023

Cash Account: 001-000-002-000

Voucher Number	Pay Date	Invoice Number	PO Number	Account Number	Amount (\$)	Use/1099 /Accrual
Checks						
6202 JUNETEENTH - COLUMBUS, INC						
210880	02/21/23	022123	0	001-004-695-000	15,000.00	N N
Festival				Advertising City Resources		
Total For 6202 JUNETEENTH - COLUMBUS, INC:					\$15,000.00	
Total For Checks:					\$15,000.00	
1 Check(s)					\$15,000.00	
GRAND TOTAL:			1 Vendors		\$15,000.00	

The Above Vouchers Have Been Approved for Payment

Authorized Signatures

(Date)

(Date)

(Date)

(Date)

(Date)

(Date)

ACCOUNTS PAYABLE CHECK PROOF

Dates: 02/22/2023 to 02/22/2023
Pay Groups: All
Vouchers: All

City of Columbus MS
FY 2022-2023
Cash Account: 001-000-002-000

Voucher Number	Pay Date	Invoice Number	PO Number	Account Number	Amount (\$)	Use/1099 /Accrual
Checks						
1518 MS DEPARTMENT OF REVENUE						
210884	02/22/23	22223	0	001-004-676-000	12.00	N N
L0623405184 Car Tag				Miscellaneous		
Total For 1518 MS DEPARTMENT OF REVENUE:					\$12.00	
Total For Checks:					\$12.00	
1 Check(s)					\$12.00	
GRAND TOTAL:			1 Vendors		\$12.00	

The Above Vouchers Have Been Approved for Payment

Authorized Signatures

(Date)

(Date)

(Date)

(Date)

(Date)

(Date)

ACCOUNTS PAYABLE CHECK PROOF

Dates: 02/27/2023 to 02/27/2023

Pay Groups: All

Vouchers: All

City of Columbus MS

FY 2022-2023

Cash Account: 001-000-002-000

Voucher Number	Pay Date	Invoice Number	PO Number	Account Number	Amount (\$)	Use/1099 /Accrual
Checks						
3442 ATMOS ENERGY **						
210892	02/27/23	3020823975 FP	0	001-042-630-000	20.35	N N
		3020823975 Fp Final		Utilities - Electric		
210893	02/27/23	3020823055 CL	0	001-009-630-000	20.35	N N
		3020823055 CI Final		Utilities		
210894	02/27/23	3020822814 CPD	0	001-010-630-000	14.23	N N
		3020822814 Cpd Final		Utilities - Electric		
210895	02/27/23	4008730329 CL	0	001-009-630-000	20.35	N N
		4008730329 CI Final		Utilities		
210896	02/27/23	4030067666 RH	0	001-041-630-000	23.37	N N
		4030067666 Rh Final		Utilities - Electric		
210897	02/27/23	3020495419 TRO	0	001-037-630-000	118.16	N N
		3020495419 Trotter Final		Utilities - Electric		
210985	02/27/23	3020823466 AVEI	0	001-010-630-000	55.26	N N
		3020823466 Aveb		Utilities - Electric		
210986	02/27/23	3020823671 CL	0	001-009-630-000	136.61	N N
		3020823671 CI		Utilities		
210987	02/27/23	4040336098 PR	0	107-350-630-000	131.62	N N
		4040336098 Pr		Utilities - Electric		
210988	02/27/23	3015800526 EC C	0	107-350-626-000	456.47	N N
		3015800526 Ec Gym		Natural Gas		
210989	02/27/23	3015177344 PRO	0	107-350-626-000	70.42	N N
		3015177344 Proff		Natural Gas		
210990	02/27/23	4025480559 PR	0	107-350-626-000	148.71	N N
		4025480559 Pr		Natural Gas		
210991	02/27/23	4025480586 OAK	0	107-350-626-000	158.17	N N
		4025480586 Oak		Natural Gas		
Total For 3442 ATMOS ENERGY **:					\$1,374.07	
6818 WENDY KELLY						
210933	02/27/23	0000001	10020022	107-350-581-000	350.00	N Y

ACCOUNTS PAYABLE CHECK PROOF

Dates: 02/27/2023 to 02/27/2023

Pay Groups: All

Vouchers: All

City of Columbus MS

FY 2022-2023

Cash Account: 001-000-002-000

Voucher Number	Pay Date	Invoice Number	PO Number	Account Number	Amount (\$)	Use/1099 /Accrual
Video				Recreation Programs		
Total For 6818 WENDY KELLY:					\$350.00	
5074 VERIZON						
210983	02/27/23	9927286238	0	001-005-605-000	939.53	N N
Monthly Billing				Communication (Postage,Wireless,Etc		
Total For 5074 VERIZON:					\$939.53	
6304 WARRIOR ENERGY						
210997	02/27/23	D61162	10019863	001-021-525-000	23,086.78	N N
Fuel Del12/29/2022				Os-Fuel, Oil, & Grease		
210998	02/27/23	D61884	10019993	001-021-525-000	23,456.23	N N
Del 1/26/2023				Os-Fuel, Oil, & Grease		
210999	02/27/23	D61348	10019864	001-021-525-000	23,553.64	N N
Fuel Del 1/6/2023				Os-Fuel, Oil, & Grease		
Total For 6304 WARRIOR ENERGY:					\$70,096.65	
Total For Checks:					\$72,760.25	
4 Check(s)					\$72,760.25	
GRAND TOTAL:			4 Vendors		\$72,760.25	

The Above Vouchers Have Been Approved for Payment

Authorized Signatures

(Date)

(Date)

(Date)

(Date)

(Date)

(Date)

ACCOUNTS PAYABLE CHECK PROOF

Dates: 02/27/2023 to 02/27/2023

Pay Groups: All

Vouchers: 211000 to 211000

City of Columbus MS

FY 2022-2023

Cash Account: 001-000-002-000

Voucher Number	Pay Date	Invoice Number	PO Number	Account Number	Amount (\$)	Use/1099 /Accrual
Checks						
4342 JANICE HARRIS YOUNG						
211000	02/27/23	2623	0	107-350-890-000	150.00	N N
Refund Townsend Center				Refund Deposits		
Total For 4342 JANICE HARRIS YOUNG:					\$150.00	
Total For Checks:					\$150.00	
1 Check(s)					\$150.00	
GRAND TOTAL:			1 Vendors		\$150.00	

The Above Vouchers Have Been Approved for Payment

Authorized Signatures

(Date)

(Date)

(Date)

(Date)

(Date)

(Date)

ACCOUNTS PAYABLE CHECK PROOF

Dates: 03/02/2023 to 03/02/2023

Pay Groups: All

Vouchers: 210885 to End

City of Columbus MS

FY 2022-2023

Cash Account: 001-000-002-000

Voucher Number	Pay Date	Invoice Number	PO Number	Account Number	Amount (\$)	Use/1099 /Accrual
Checks						
3442 ATMOS ENERGY **						
210886	03/02/23	3020276094 PW	0	001-021-630-000	1,825.67	N N
		3020276094 Pw		Utilities		
210887	03/02/23	3020275657	0	001-016-630-000	638.85	N N
		3020275657 Fs1		Utilities		
210888	03/02/23	4013476443	0	001-041-630-000	63.46	N N
		4013476443 1617 Main		Utilities - Electric		
210889	03/02/23	4013594584	0	001-043-630-000	122.38	N N
		4013594584 Com Outreach		Utilities-Electric		
210890	03/02/23	4013594566	0	001-041-630-000	95.47	N N
		4013594566 1605 Main		Utilities - Electric		
210891	03/02/23	4039513809 SS	0	107-350-626-000	593.07	N N
		4039513809 Sim Scott		Natural Gas		
210898	03/02/23	3020276307 MAP	0	001-041-630-000	67.93	N N
		3020276307 Maple		Utilities - Electric		
210899	03/02/23	3020276585 FS5	0	001-016-630-000	263.07	N N
		3020276585 Fs5		Utilities		
210900	03/02/23	4034724475 FMA	0	001-041-630-000	67.90	N N
		4034724475 Fmkt		Utilities - Electric		
211128	03/02/23	4040673956	0	001-016-630-000	391.94	N N
		4040673956 Fs4		Utilities		
211129	03/02/23	3020276825 OLD	0	001-016-630-000	52.25	N N
		3020276825 Old Fs4		Utilities		
Total For 3442 ATMOS ENERGY **:					\$4,181.99	
4488 AT&T MOBILITY **						
210885	03/02/23	021923	0	001-005-605-000	5,967.06	N N
		Monthly Billing Pd 287289316684		Communication (Postage,Wireless,Etc		
211131	03/02/23	02192023	0	001-005-605-000	1,260.25	N N
		Account 57851995		Communication (Postage,Wireless,Etc		
Total For 4488 AT&T MOBILITY **:					\$7,227.31	
1060 COLUMBUS LIGHT & WATER DEPT						

ACCOUNTS PAYABLE CHECK PROOF

Dates: 03/02/2023 to 03/02/2023

Pay Groups: All

Vouchers: 210885 to End

City of Columbus MS

FY 2022-2023

Cash Account: 001-000-002-000

Voucher Number	Pay Date	Invoice Number	PO Number	Account Number	Amount (\$)	Use/1099 /Accrual
210901	03/02/23	1642675	0	001-016-630-000	313.76	N N
207982 107703 Fs2				Utilities		
210902	03/02/23	1642676	0	001-016-630-000	152.08	N N
207983 107704 F&R				Utilities		
210903	03/02/23	1642810	0	001-041-630-000	62.93	N N
208124 107849				Utilities - Electric		
210904	03/02/23	1642811	0	001-021-630-000	20.58	N N
208126 107850				Utilities		
210905	03/02/23	1642812	0	001-021-630-000	48.02	N N
208127 107851				Utilities		
210906	03/02/23	1642813	0	001-041-630-000	37.22	N N
208128 107852				Utilities - Electric		
210907	03/02/23	1642814	0	001-041-630-000	23.75	N N
208129 107853				Utilities - Electric		
210908	03/02/23	1642815	0	001-041-630-000	24.24	N N
208130 107854				Utilities - Electric		
210909	03/02/23	1642816	0	001-041-630-000	114.48	N N
208131 107855				Utilities - Electric		
210910	03/02/23	1642964	0	001-041-630-000	83.63	N N
208304 108028				Utilities - Electric		
210911	03/02/23	1643121	0	001-021-630-000	33.79	N N
208448 108170 Water Tower				Utilities		
210912	03/02/23	1643486	0	001-016-630-000	1,103.41	N N
208846 108577 Fs1				Utilities		
210913	03/02/23	1643944	0	107-350-631-000	39.24	N N
209450 109124				Utilities - Outdoor Light		
210914	03/02/23	1644001	0	001-010-630-000	23.75	N N
209524 109190				Utilities - Electric		
210915	03/02/23	1644668	0	001-021-630-000	37.59	N N
210223 103033				Utilities		

ACCOUNTS PAYABLE CHECK PROOF

Dates: 03/02/2023 to 03/02/2023

Pay Groups: All

Vouchers: 210885 to End

City of Columbus MS

FY 2022-2023

Cash Account: 001-000-002-000

Voucher Number	Pay Date	Invoice Number	PO Number	Account Number	Amount (\$)	Use/1099 /Accrual
210916	03/02/23	1644670	0	107-350-630-000	76.15	N N
210228	109851			Utilities - Electric		
210916	03/02/23		0	107-350-632-000	13.72	N N
				Utilities - Water		
210916	03/02/23		0	107-350-633-000	13.72	N N
				Utilities - Sewer		
210917	03/02/23	1644700	0	001-021-630-000	453.19	N N
210279	127951			Utilities		
210918	03/02/23	1644701	0	001-021-630-000	451.22	N N
210280	109893			Utilities		
210919	03/02/23	1644702	0	001-021-630-000	1,822.64	N N
210281	109894			Utilities		
210920	03/02/23	1644703	0	001-021-630-000	95.89	N N
210282	109895			Utilities		
210921	03/02/23	1644704	0	001-021-630-000	185.26	N N
210283	109896			Utilities		
210922	03/02/23	1644705	0	001-021-630-000	519.11	N N
210284	109897			Utilities		
210923	03/02/23	1644706	0	001-021-630-000	433.30	N N
210285	109898			Utilities		
210924	03/02/23	1644825	0	001-010-630-000	34.77	N N
210462	110050 Cpd			Utilities - Electric		
210925	03/02/23	1644944	0	107-350-631-000	51.83	N N
210684	110261			Utilities - Outdoor Light		
210925	03/02/23		0	107-350-632-000	123.48	N N
				Utilities - Water		
210925	03/02/23		0	107-350-633-000	123.48	N N
				Utilities - Sewer		
210926	03/02/23	1644945	0	107-350-630-000	31.22	N N
210685	110262			Utilities - Electric		

ACCOUNTS PAYABLE CHECK PROOF

Dates: 03/02/2023 to 03/02/2023

Pay Groups: All

Vouchers: 210885 to End

City of Columbus MS

FY 2022-2023

Cash Account: 001-000-002-000

Voucher Number	Pay Date	Invoice Number	PO Number	Account Number	Amount (\$)	Use/1099 /Accrual
210927	03/02/23	1644946	0	107-350-632-000	48.02	N N
210686	110263			Utilities - Water		
210928	03/02/23	1644948	0	001-041-627-000	14,961.24	N N
210691	110267			Utilities - Street Lights		
210929	03/02/23	1644970	0	001-041-627-000	180.61	N N
210713	110289			Utilities - Street Lights		
210930	03/02/23	1643010	0	001-041-630-000	25.59	N N
215715	100076			Utilities - Electric		
210931	03/02/23	1643012	0	001-041-630-000	25.83	N N
215783	100200			Utilities - Electric		
210932	03/02/23	1643021	0	001-041-630-000	51.79	N N
216223	100891			Utilities - Electric		
Total For 1060 COLUMBUS LIGHT & WATER DEPT:					\$21,840.53	
6776 ENTERPRISE FM TRUST						
211130	03/02/23	FBN4661477	0	001-004-725-000	659.81	N N
	Monthly Invoice			Assets To Be Capitalized		
211130	03/02/23		0	001-010-725-000	4,612.26	N N
				Assets To Be Capitalized		
Total For 6776 ENTERPRISE FM TRUST:					\$5,272.07	
3121 FOUR COUNTY ELECTRIC						
210936	03/02/23	259149	0	106-323-630-000	573.00	N N
	Landfill Armstrong Rd			Utilities - Electric		
210937	03/02/23	259367-A	0	001-004-630-000	19.94	N N
	Hwy 45 N & 373 Traffic Light			Utilities - Electric		
210938	03/02/23	259367-B	0	001-041-630-000	42.00	N N
	Hwy 45 Welcome Sign			Utilities - Electric		
210939	03/02/23	259367-C	0	001-021-630-000	160.00	N N
	Luxapalila Creek Park Rd			Utilities		
210940	03/02/23	259367-D	0	001-082-630-000	75.00	N N
	Hargrove Rd			Utilities - Electric		
210941	03/02/23	259367-E	0	001-004-630-000	27.82	N N

ACCOUNTS PAYABLE CHECK PROOF

Dates: 03/02/2023 to 03/02/2023

Pay Groups: All

Vouchers: 210885 to End

City of Columbus MS

FY 2022-2023

Cash Account: 001-000-002-000

Voucher Number	Pay Date	Invoice Number	PO Number	Account Number	Amount (\$)	Use/1099 /Accrual
Hwy 373				Utilities - Electric		
Total For 3121 FOUR COUNTY ELECTRIC:					\$897.76	
Total For Checks:					\$39,419.66	
5 Check(s)					\$39,419.66	
2 Check overflow page(s)						
7 Checks with overflow pages						
GRAND TOTAL:			5 Vendors		\$39,419.66	

The Above Vouchers Have Been Approved for Payment

Authorized Signatures

(Date)

(Date)

(Date)

(Date)

(Date)

(Date)

APPLICATION FOR BOARD, COMMITTEE OR OTHER APPOINTMENTS

DATE: 12/16/2022

NAME: KEVIN STAFFORD

ADDRESS: 169 Nottingham Lane, Columbus, MS 39705

TELEPHONE NUMBER(S): Work -662-328-4460; Cell-662-255-1679; kevin.stafford@neel-schaffer.com

Are you a registered voter and a resident of the City of Columbus, MS? NO (This is not a requirement of this position to my understanding)

Board in which you are applying for: BOARD OF ADJUSTMENT & APPEALS OF DEVELOPMENT CODES

Please tell us why you would like to be on this Board: This board helps protect the integrity of development codes in the City all-while helping read between the lines when code and reality cannot coexist. I feel this aspect is vital to the safety and longevity of the City and feel my technical background can help find reason and compromise in order to accomplish the intent of the end user while preserving and protecting our community.

Educational Background:

Bachelor of Science in Civil Engineering at Mississippi State University (2001)

Job Experience:

Vice President at Neel-Schaffer, 23 years of experience in consulting civil engineering

Other Experience:

Current ZBAADC board member, ZBAA vice-chairman, Planning Commission Chairman (ex-officio member)

.....
FOR CITY USE ONLY:

Date Submitted: _____

Date Announced: _____

Angela Jones

From: noreply@civicplus.com
Sent: Wednesday, January 18, 2023 1:01 PM
To: Gregory Drake; Angela Jones; Jammie Garrett
Subject: Online Form Submittal: Application for Board, Committee, or other Appointments

Application for Board, Committee, or other Appointments

First Name	Whirlie
Last Name	Byrd
Street Address	3620 Azalea Circle
Phone Number	662-889-5473
Email Address	whirliebyrd@aol.com

Are you a registered voter and a resident of the City of Columbus, MS?

Select One	Yes
------------	-----

Board position you are applying for (Select One)	Convention & Visitors Bureau
--	------------------------------

Please tell us why you would like to serve on this board.	Advocate for Columbus and Lowndes County to bring the interests of city government, trade and civic associations, and travelers to hotels, restaurants and local attractions. Through strategic planning, oversight, fiduciary duty, and experience I can assist the Bureau to bring a unique visitor experience that will enhance the city's positive image and bring revenue through the hospitality industry.
---	--

Educational Background	Davenport College of Business, Grand Rapids MI East Mississippi Community College Mississippi University for Women
------------------------	--

Professional Experience	MS Dept Department of Human Services, Youth Services Division Columbus AFB Contracting Office
-------------------------	--

Other Experience	Served on financial committee of American Red Cross, board member of United Way of Lowndes County, The Salvation Army, African American Heritage Committee, Main Street Farmers Market, and organized and chaired the Veterans of Foreign Wars Ladies Auxiliary Post 7341.
------------------	--

Angela Jones

From: noreply@civicplus.com
Sent: Wednesday, February 15, 2023 1:55 PM
To: Gregory Drake; Angela Jones; Jammie Garrett
Subject: Online Form Submittal: Application for Board, Committee, or other Appointments

Application for Board, Committee, or other Appointments

First Name	Melodie
Last Name	Cunningham
Street Address	110 Crepe Myrtle Drive
Phone Number	6622510055
Email Address	melodie.cunningham@icloud.com
Are you a registered voter and a resident of the City of Columbus, MS?	
Select One	Yes
Board position you are applying for (Select One)	Convention & Visitors Bureau
Please tell us why you would like to serve on this board.	I am currently a CVB board member, on which I have learned a lot from serving on this board. I have had hands on experience with making great decisions concerning the City of Columbus while serving on this board. We have a great city with lots of potential. This is why I love being a part of a board, especially this board that's making positive decisions for the betterment of our city.
Educational Background	I have a BS Degree in Early Childhood, a Masters Degree in Instructional Technology and a Specialist Degree in Technology.
Professional Experience	I am an Active member of Delta Sigma Theta Sorority where I serve on two committees. I also help in the community wherever there is a need.
Other Experience	I have lots of experience with management and budgeting from managing a family own business, Stewart's Learning Center and working part-time in a family owned business Stewart's Beauty Salon.

Email not displaying correctly? [View it in your browser.](#)

Angela Jones

From: noreply@civicplus.com
Sent: Wednesday, February 15, 2023 6:07 PM
To: Gregory Drake; Angela Jones; Jammie Garrett
Subject: Online Form Submittal: Application for Board, Committee, or other Appointments

Application for Board, Committee, or other Appointments

First Name Blaine
Last Name Walters
Street Address 215 7th Street South
Phone Number 6625740225
Email Address blaine@thebrideandgroomms.com

Are you a registered voter and a resident of the City of Columbus, MS?

Select One Yes

Board position you are applying for (Select One) Convention & Visitors Bureau

Please tell us why you would like to serve on this board.

I love the city of Columbus and I want it to thrive. As a young business owner and family man, I chose to locate in Columbus with a goal of helping to make our city a better place. Much of our city's livelihood is due to the amount of visiting shoppers and diners from other cities and states. The CVB draws people to our city through cultural events and quality of life enhancements. I want to responsible for helping to bring more people and opportunities to our city by serving on the CVB board.

Educational Background Bachelors Degree in Communication with Emphasis in Public Relations, Mississippi State University

Professional Experience I own and operate The Bride & Groom, Inc. in Historic Downtown Columbus. My store brings hundreds of customers each year to Columbus to spend tax dollars in our city. Every out of town customer receives personal recommendations from me as to where they could enjoy a great meal or continue their shopping. I have worked hard since the inception of my business in 2010 to draw people in from other cities and states through advertising, word of mouth recommendation, social media, and repeat customer business, so they can experience

not only what The Bride & Groom has to offer, but also what the City of Columbus can offer them too.

Other Experience

President of the Main Street Columbus Board
President of the Chamber of Commerce of Columbus Board
Board Member of Lowndes Young Leaders
Board Member of Columbus Young Professionals
Board Member of The Exchange Club of Columbus

Email not displaying correctly? [View it in your browser.](#)



Application for Boards, Committees, Commissions

NOTE: All applications are due the Wednesday before the Tuesday of the appointment. Please know that completed applications are published as part of the agenda on the City's website.

Date: 1-4-23

Name: Chris Chain

Address: 1608 9th St. South

Email: rmichris@yahoo.com Phone Number(s): 662-574-7819

Are you a registered voter AND resident of the City of Columbus, MS? Yes

Board Position you are applying for: Zoning and Adjustments

Why would you like to serve on this board:
To help the city and the residents of Columbus

Educational Background:
FSU's degree in Marketing

Professional Experience:
Developing Consultation, Permitting & Building Code, Construction Planning & Scheduling, Estimating & Job Costing, Vendor & Materials Management, Subcontractor Negotiation, Quality Control Management, Safety & Compliance Management

Other Experience:

FOR CITY USE ONLY:
Date Submitted: _____

1/20/22

Derelict Property



Code Enforcement Division

March 7, 2023

Derelict Property



- **Case No. 23-0032**
- **Marquet D. McBride**
- ***273 South Pickensville Road***
- **Overgrown Lot**

Derelict Property



- **Case No. 23-0033**
- **National Decon Holdings LLC**
- ***605 17th Street South***
- **Overgrown Lot**



Derelict Property



- **Case No. 23-0034**
- **Estate of Eliza Phifer**
- ***189 South Pickensville Road***
- **Dilapidated Structure**

Derelict Property



- **Case No. 23-0035**
- Estate of Alberta Stewart and Margie L. Morton
- *1314 13th Avenue South*
- Burned Structure

Derelict Property



- **Case No. 21-0036**
- **Johnnie Mae Bell c/o Donald Bell**
- ***1102 19th Street North***
- **Property Maintenance Code Violation**

Derelict Property



- **Case No. 23-0044**
- **Camilla P. Richardson (Revocable Living Trust Agreement)**
c/o Trustee Camilla P. Richardson and Trustee Annie Mae Warren
- ***422 11th Street South***
- **Accumulation of Rubbish and Garbage**

\$250 OR LESS Derelict Properties for March 7, 2023 Mayor and City Council Meeting

Case # and Violation	Ward	Name and Address	Notes
23-0037 <i>Accumulation of Rubbish and Garbage</i>	1	Robert Caldwell 801 8th Street South	
23-0038 <i>Accumulation of Rubbish and Garbage</i>	1	Margie Gunter 911 8th Street South	
23-0047 <i>Accumulation of Rubbish and Garbage</i>	2	Roger Holland 131 Poplar Street	
23-0048 <i>Accumulation of Rubbish and Garbage</i>	3	Tommy Lowery 705 North Street	
23-0049 <i>Accumulation of Rubbish and Garbage</i>	3	S & R Property Company LLC 112 Florence Street	
23-0063 <i>Accumulation of Rubbish and Garbage</i>	5	Thomas and Eloise Robertson 607 18th Street North	

Derelict Property Docket for March 7, 2023

Case # and Type	Ward	Name and Address	Notes
23-0032 Overgrown Lot	1	Marquet D. McBride 1725 Bell Avenue Columbus, MS 39701 Violation: 273 S Pickensville Road Columbus, MS 39701	
23-0033 Overgrown Lot	1	National Decon Holdings, LLC 105 W Birmingham Place Broken Arrow, OK 74011 Violation: 605 17th Street South Columbus, MS 39701	
23-0034 Dilapidated Structure	1	Estate of Eliza Phifer 370 N State Hwy 360 Apt 9311 Mansfield, TX 76603 Violation: 189 S Pickensville Road Columbus, MS 39701	
23-0035 Burned Structure	1	Estates of Alberta Stewart and Margie L. Morgan 1314 13th Avenue South Columbus, MS 39701 (Address and Violation)	
23-0036 Property Maintenance Code Violation	5	Johnnie Mae Bell c/o Donald Bell 405 Airline Road Apt 14 Columbus, MS 39702 Violation: 1102 19th Street North Columbus, MS 39701	
23-0044 Accumulation of Rubbish & Garbage	4	Camilla P. Richardson Revocable Living Trust Agreement c/o Camilla Richardson and Annie Mae Warren, Trustees 422 11th Street South Columbus, MS 39701 (Address and Violation)	

MAYOR

KEITH GASKIN.

CITY COUNCIL

ETHEL STEWART
JOSEPH W. MICKENS, SR.
RUSSELL GREENE
PIERRE D. BEARD, SR.
STEPHEN JONES
JACQUELINE DICICCO

CHIEF OPERATIONS OFFICER

JAMMIE GARRETT

CITY OF COLUMBUS

POST OFFICE BOX 1408
COLUMBUS, MISSISSIPPI 39703

CFO/SECRETARY-TREASURER

JAMES "Jim" BRIGHAM

POLICE CHIEF

JOSEPH M. DAUGHTRY, SR.

FIRE CHIEF

DUANE HUGHES

HUMAN RESOURCES DIRECTOR

PATRICIA S. MITCHELL

**PT DIRECTOR OF PLANNING &
COMMUNITY DEVELOPMENT**

GEORGE IRBY

March 2, 2023

Mayor Keith Gaskin and
Members of the City Council
City of Columbus, MS

Dear Mayor and Council Members:

The Recreation Department Director, the Maintenance Superintendent and I have interviewed applicants for Maintenance Technician and recommend that you hire _____ to fill this position, contingent on successful completion of a pre-employment medical exam and drug screen. The nepotism policy was discussed with this applicant and a criminal history record check has been conducted.

This is a full-time position and the hourly rate of pay is \$13.00.

Thank you for your continued support.

Sincerely,

Patricia Mitchell
Human Resources Director

Greg Lewis
Parks & Recreation Director

CONTRACT CHANGE ORDER

OWNER: CITY OF COLUMBUS

CONTRACTOR: Cobb Environmental & Technical Services, Inc.

DATE: 3/3/2023

CHANGE ORDER NO. 2 PROJECT NO.: NS.16719.000

PROJECT NAME: CLCA Fuel Farm Jet-A Tank Replacement

REASON FOR CHANGE: Repair of low flow rate at Jet-A dispenser; Repaired small leak at hose reel connection.

YOU ARE HEREBY REQUESTED TO COMPLY WITH THE FOLLOWING CHANGES FROM THE CONTRACT PLANS, SPECIFICATIONS, CONTRACT DOCUMENTS: (USE ADDITIONAL SHEETS IF REQUIRED)

REVISED QUANTITY AND AMOUNT					
ITEM NO.	PAY ITEM DESCRIPTION	UNIT	QTY	UNIT COST	TOTAL CONTRACT
TS-151-19.7	Troubleshoot and Repair Slow Flow Rate and Repaired Fuel Leak at Hose Reel Connection	EA	1	\$ 1,020.00	\$ 1,020.00
NET INCREASE/DECREASE THIS CHANGE ORDER					\$ 1,020.00
ORIGINAL CONTRACT AMOUNT					\$ 185,148.00
CURRENT CONTRACT AMOUNT					\$ 190,618.54
INCREASE PER CHANGE ORDER NUMBER NO. 2					\$ 1,020.00
REVISED CONTRACT AMOUNT					\$ 191,638.54
CURRENT CONTRACT TIME (Calendar Days)					30
TIME EXTENSION REQUIRED BY CHANGE (0 Calendar Days)					
REVISED CONTRACT TIME (30 Calendar Days)					

THIS DOCUMENT SHALL BE AN AMENDMENT TO THE CONTRACT AND ALL PROVISIONS OF THE CONTRACT WILL APPLY.

RECOMMENDED BY:  3/3/2023
ENGINEER DATE

ACCEPTED BY: _____
CONTRACTOR DATE

APPROVED BY: _____
OWNER DATE

**Columbus - Lowndes County Airport
Aircraft Hangar Opinion of Probable Cost
Friday, February 24, 2023**

Pay Item	Item Description	Unit	80' x 120' (9,600 S.F.)			80' x 100' (8,000 S.F.)		
			Estimated Quantity	Unit Price	Item Amount	Estimated Quantity	Unit Price	Item Amount
1	Mobilization	LS	1	\$ 48,912.67	\$ 48,912.67	1	\$ 42,042.33	\$ 42,042.33
2	Unclassified Excavation	CY	2,600	\$ 10.00	\$ 26,000.00	2,230	\$ 10.00	\$ 22,300.00
3	Geotextile Fabric	SY	1,560	\$ 4.50	\$ 7,020.00	1,340	\$ 4.50	\$ 6,030.00
4	Select Fill	CY	2,600	\$ 25.00	\$ 65,000.00	2,230	\$ 25.00	\$ 55,750.00
5	Crushed Aggregate Base Course, 6" Thick	CY	47	\$ 110.00	\$ 5,133.33	33	\$ 110.00	\$ 3,666.67
6	Concrete Pavement	SY	280	\$ 75.00	\$ 21,000.00	200	\$ 75.00	\$ 15,000.00
7	Silt Fence	LF	450	\$ 8.00	\$ 3,600.00	450	\$ 8.00	\$ 3,600.00
8	Construction of Hangar, Complete-in-Place	SF	9,600	\$ 85.00	\$ 816,000.00	8,000	\$ 88.00	\$ 704,000.00
9	Electrical Service to Building	LS	1	\$ 10,000.00	\$ 10,000.00	1	\$ 10,000.00	\$ 10,000.00
10	Trench Drain	LF	130	\$ 100.00	\$ 13,000.00	90	\$ 100.00	\$ 9,000.00
11	Grassing	LS	1	\$ 1,500.00	\$ 1,500.00	1	\$ 1,500.00	\$ 1,500.00
12	Implementation of Construction Safety Plan	LS	1	\$ 10,000.00	\$ 10,000.00	1	\$ 10,000.00	\$ 10,000.00
Construction Estimate					\$ 1,027,166.00	3.50 YRS		\$ 882,889.00
Engineering (Design)					\$ 61,629.96			\$ 52,973.34
Geotechnical Investigation					\$ 4,800.00			\$ 4,800.00
Construction Administration					\$ 30,814.98			\$ 26,486.67
Grant Administration					\$ 9,000.00			\$ 9,000.00
Contingency (10%)					\$ 102,716.60			\$ 88,288.90
Total Cost Estimates					\$ 1,236,127.54			\$ 1,064,437.91
Total Construction Est. Cost Per S.F.					\$ 107.00			\$ 110.36
MDOT Multimodal Grant Request (50%)					\$ 618,063.77			\$ 532,218.96
FAA BIL Funding Grant Request (90% of 50%)					\$ 556,257.39			\$ 478,997.06
City/County Match					\$ 61,806.38		3.01 YRS	\$ 53,221.90

Since Neel-Schaffer, Inc. has no control over the cost of labor, materials, equipment or services furnished by the Contractor, or over the Contractor's methods of determining prices, or over competitive bidding or market conditions, or over inflation between the time this opinion of cost was prepared and the time the project is awarded for construction, Neel-Schaffer, Inc. cannot and does not guarantee that proposals, bids or actual construction costs will not vary from our opinion or estimate of construction costs. This opinion of probable cost is intended for the use of the client only as an order of magnitude tool.

CITY OF COLUMBUS, MISSISSIPPI
AUDITED FINANCIAL STATEMENTS
SEPTEMBER 30, 2020

CITY OF COLUMBUS, MISSISSIPPI

Audited Financial Statements

Contents

Financial Section:	1
Independent Auditors' Report	2
Management's Discussion and Analysis	4
Basic Financial Statements:	13
Government-wide Financial Statements:	14
Statement of Net Position	15
Statement of Activities	16
Fund Financial Statements:	17
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	18
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds	19
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities	20
Statement of Net Position – Fiduciary Funds	21
Statement of Changes in Net Position – Fiduciary Funds	22
Notes to Financial Statements	23
Required Supplementary Information:	56
Budgetary Comparison Schedule – Budget and Actual (Non-GAAP Budgetary Basis)	57
Budgetary Comparison Schedule – Budget and Actual (Non-GAAP Budgetary Basis)	58

CITY OF COLUMBUS, MISSISSIPPI
Audited Financial Statements

Contents

Page	Schedule of the City's Proportionate Share of the Net Pension Liability
59	Schedule of the City's Contributions
60	Mississippi Municipal Retirement Systems – Columbus Fire & Police
61	Plan Schedule of Changes in Net Pension Liability and Related Ratios
62	Mississippi Municipal Retirement Systems- Columbus Fire & Police
63	Plan Schedule of the City's Contributions
68	Notes to Required Supplementary Information
69	Other Supplemental Information:
71	Schedule of Bonded Indebtedness - Governmental Activities
72	Schedule of Long-Term Notes - Governmental Activities
73	Schedule of Capital Lease Obligations – Governmental Activities
74	Schedule of Surety Bonds for Municipal Officials
75	Schedule of Expenditures of Federal Awards
76	Notes to Schedule of Expenditures of Federal Awards
77	Compliance Section:
78	Independent Auditors' Report on Internal Control over Financial Reporting
79	and on Compliance and Other Matters Based on an Audit of Financial
80	Statements Performed in Accordance with Government Auditing
81	Standards
82	Independent Auditors' Report on Compliance for Each Major Federal
83	Program and on Internal Control Over Compliance Required by the
84	Uniform Guidance
85	Independent Auditors' Report on Compliance with State Laws and Regulations
86	Schedule of Findings and Questioned Costs
87	Auditee's Corrective Action Plan
88	Summary of Prior Year Audit Findings

CITY OF COLUMBUS, MISSISSIPPI
FINANCIAL SECTION



WATKINS, WARD and STAFFORD
Professional Limited Liability Company
Certified Public Accountants

- | | |
|----------------------------|-----------------------------|
| Stephen D. Flake, CPA | James L. Stafford, CPA |
| John N. Russell, CPA | Harry W. Stevens, CPA |
| Anita L. Goodrum, CPA | S. Keith Winfield, CPA |
| Ricky D. Allen, CPA | William B. Staggery, CPA |
| Jason D. Brooks, CPA | Michael W. McCully, CPA |
| Robert E. Cordle, Jr., CPA | R. Steve Sinclair, CPA |
| Perry C. Rackley, Jr., CPA | Marsha L. McDonald, CPA |
| Jerry L. Gammel, CPA | Wanda S. Holley, CPA |
| Michael C. Knox, CPA | Robin Y. McCormick, CPA/PFS |
| Clifford P. Stewart, CPA | J. Randy Scrivner, CPA |
| Edward A. Maxwell, CPA | Kimberly S. Casky, CPA |
| | Susan M. Lummus, CPA |

INDEPENDENT AUDITORS' REPORT

Honorable Mayor and Members of the City Council
City of Columbus
Columbus, Mississippi

We have audited the accompanying financial statements of the governmental activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Columbus, Mississippi, as of and for the year ended September 30, 2020, and the related notes to financial statements, which collectively comprise the City's basic financial statements as listed in the contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Columbus, Mississippi, as of September 30, 2020, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information, schedule of City's Fire & Police Plan Schedule of Changes in Net Pension Liability, schedule of the City's contributions, and Fire & Police Plan Schedule of City's Contributions on pages 4-12 and 57, 58, 59, 60, 61 and 62 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Columbus, Mississippi's basic financial statements. The other supplementary information, as listed in the contents, is presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, and is also not a required part of the basic financial statements.

The other supplementary information and the schedule of expenditures of federal awards is the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the other supplementary information and schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 30, 2023, on our consideration of the City of Columbus, Mississippi's internal control over financial reporting and on our tests of the compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City of Columbus, Mississippi's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering City of Columbus, Mississippi's internal control over financial reporting and compliance.

Columbus, Mississippi
January 30, 2023

Watkins Ward and Stafford, P.C.

CITY OF COLUMBUS, MISSISSIPPI
MANAGEMENT'S DISCUSSION AND ANALYSIS

CITY OF COLUMBUS, MISSISSIPPI

Management's Discussion and Analysis For the Year Ended September 30, 2020

This section of the City of Columbus' Financial Report presents our discussion and analysis of the City's financial performance during the fiscal year ending September 30, 2020. Please read it in conjunction with the City of Columbus' financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

- The assets of the City exceeded its liabilities at the close of the most recent fiscal year by \$3,060,602. Of this amount \$6,145,520 may be used to meet the City of Columbus' ongoing obligations to citizens and creditors. The (\$51,684,325) of unassigned net position shown on the statement of net position includes a \$36,233,859 reduction in net position as a result of GASB No. 68, which requires employers to disclose their share of the plan's unfunded pension liability. The plan is administered by PERS of Mississippi.
- As of the close of the current fiscal year, the City of Columbus governmental funds reported combined ending fund balances of \$17,855,341, an increase of \$9,374,831 in comparison to the prior year.
- The City of Columbus' total debt is \$33,914,059 (exclusive of compensated absences). Of that total, approximately \$7,503,141 of debt is for capital assets purchased under lease purchase agreements.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of four parts—management's discussion and analysis (this section), the basic financial statements, required supplementary information, and an optional section that presents schedules for bonded indebtedness and other long-term notes and a schedule of surety bonds for municipal officers. The basic financial statements include two kinds of statements that present different views of the City of Columbus.

- The first two statements are government-wide financial statements that provide both long-term and short-term information about the City of Columbus' overall financial status. (Pages 15-16)
- The remaining statements are fund financial statements that focus on individual parts of the City of Columbus' operations in more detail than the government-wide statements.

The Governmental Funds statements tell how general government services such as public safety was financed in the short term as well as what remains for future spending. The City of Columbus has four Governmental Fund types: the General, Special Revenue, Debt Service and Capital Projects. (Pages 17-20)

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. (Pages 23-55)

Figure A-1 summarizes the major features of the City of Columbus' financial statements, including the portion of the City of Columbus they cover and the types of information they contain. The remainder of this overview section of management's discussion and analysis explains the structure and content of each of the statements.

Major Features of the City of Columbus' Governmental-wide and Fund Financial Statements

Government-wide Statements		Governmental Fund Statements		Fiduciary Funds	
Scope	Entire City Government (except fiduciary funds) and the City's component units	Required financial statements	Statement of Net Position; Statement of Activities	Balance Sheet; Statement of Revenues, Expenditures, and Changes in Fund Balances	To account for the activities of the City that are not proprietary or fiduciary, such as Police, Fire, and Public Works
Accounting basis and measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus	Accrual accounting	Modified accrual accounting	Accrual accounting
Type of asset/liability	All assets and liabilities, both short-term and long-term	Only assets expected to be used up and liabilities due during the year or soon thereafter, no capital assets included	Only assets expected to be used up and liabilities due during the year or soon thereafter, no capital assets included	Only assets expected to be used up and liabilities due during the year or soon thereafter, no capital assets included	Only assets expected to be used up and liabilities due during the year or soon thereafter, no capital assets included
Type of inflow-outflow information	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year, or services have been rendered and payments received during the year or soon thereafter	All revenues and expenses during year, regardless of when cash is received or paid	All collections and deductions during year, regardless of when cash is received or paid	All collections and deductions during year, regardless of when cash is received or paid

The government-wide statements report information about the City of Columbus as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the government's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two government-wide statements report the City of Columbus' net position and how they have changed. Net position—the difference between the City of Columbus' assets and liabilities—is one way to measure the City of Columbus' financial health or position.

- Over time, increases or decreases in the City of Columbus' net position are an indicator of whether its financial health is improving or deteriorating, respectively.

CITY OF COLUMBUS, MISSISSIPPI

Management's Discussion and Analysis
For the Year Ended September 30, 2020

- To assess the overall health of the City of Columbus, the reader should consider additional non-financial factors such as changes in the City of Columbus' property tax base.
- *Governmental activities* – Most of the City of Columbus' basic services are included here, such as police, fire, public works, agency appropriations, and general administration. Property taxes, sales and use taxes, and state and federal grants finance most of these activities.
- *Component Units* – The City includes two separate legal entities in its report – The City of Columbus, Mississippi! Light and Water Department, Electric Division and The City of Columbus, Mississippi! Light and Water Department, Water Division.

Fund Financial Statements

The fund financial statements provide more detailed information about the City of Columbus' most significant funds—not the City as a whole. The "fund" level is where the basic unit of financial organization and operation within the City of Columbus exists. Funds are accounting tools that are used to keep track of specific sources of funding and spending for particular purposes. They are the basic budgetary and accounting entities.

- Some funds are required by the state law and by covenants.
- The City Council establishes other funds to control and manage money for particular purposes or to show that it is properly using certain taxes and grants.

The City of Columbus has two kinds of funds:

- **Governmental funds**—Most of the City of Columbus' basic services are included in governmental funds, which focus on (1) how cash, and other financial assets that can readily be converted to cash, flow in and out, and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that help determine whether there are more or fewer financial resources that can be spent in the near future to finance the City of Columbus' programs. Because this information does not encompass the additional long-term focus of the governmental funds statements, or on the subsequent page, that explains the relationship (or differences) between them. The measurement focus of the governmental funds is upon determination of financial position and changes in financial position (sources, uses, and balance of financial resources) rather than upon net income determination. These funds are maintained on a modified accrual basis of accounting (explained further in the notes to the financial statements for under "Summary of Significant Accounting Policies"). The basic financial statements for governmental funds are the Balance Sheet and the Statement of Revenues, Expenditures, and Changes in Fund Balance. The City of Columbus utilizes four types of governmental funds: the General Fund, Special Revenue Funds, Debt Service Funds, and Capital Project Funds.

- **Fiduciary funds**—Fiduciary funds are used to account for resources held for the benefit of parties outside the City and are not available to support City programs. The City of Columbus has two fiduciary fund types (private purpose trust and agency) that are presented on Pages 21 and 22 of this report.

CITY OF COLUMBUS, MISSISSIPPI

Management's Discussion and Analysis For the Year Ended September 30, 2020

Government-wide Financial Analysis

A comparative analysis of government-wide data is presented in Tables A-1 through A-4.

Net position may serve over time as a useful indicator of a government's financial position. The City of Columbus' assets exceeded liabilities by \$3,060,602 at the close of the most recent fiscal year.

A substantial portion, 1,394%, of the City's governmental activities net position reflects its investment in capital assets (such as land, buildings, machinery, equipment, and infrastructure), less any related debt used to acquire those assets that are still outstanding. The City uses these capital assets to provide services to citizens; however, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The following are significant current year transactions that have had an impact on the Statement of Net Position:

- Governmental long-term debt increase of \$8,247,863 (exclusive of unfunded pension liability).
- Capital asset net decrease of \$751,853 for Governmental activities.

Table A-1

City of Columbus Net Position

	2020	Governmental Activities	2019	Increase/ (Decrease)
Cash and Other Assets	19,780,551	9,583,896	10,196,655	
Capital Assets	55,950,246	56,702,099	(751,853)	
Total Assets	75,730,797	66,285,995	9,444,802	
Deferred Outflows of Resources	2,316,851	1,594,462	722,389	
Other Liabilities	2,018,674	1,185,254	833,420	
Long-term Liabilities	70,238,393	54,980,525	15,257,868	
Total Liabilities	72,257,067	56,165,779	16,091,288	
Deferred Inflows of Resources	2,729,979	346,213	2,383,766	
Net Position:				
Invested in Capital Assets	42,660,690	43,412,543	(751,853)	
Net of Related Debt	12,084,237	5,408,903	6,675,334	
Restricted	(51,684,325)	(37,452,981)	(14,231,344)	
Unrestricted	3,060,602	11,368,465	(8,307,863)	
Total Net Position				

CITY OF COLUMBUS, MISSISSIPPI

Management's Discussion and Analysis For the Year Ended September 30, 2020

Changes in net position. Approximately 38.6 percent of the City of Columbus' revenue comes from property taxes, with 80.5 percent of all revenue coming from some type of tax. (See Table A-2). Another 12.4 percent comes from fees charged for services, and the balance is from operating and capital grants and contributions and investment earnings.

Table A-2 and the narrative that follows consider the operations of governmental activities.

Table A-2
Changes in the City's Net Position

	2020	2019	Increase/ (Decrease)
Revenue			
Program Revenues:			
Charges for Services	\$ 3,922,114	\$ 5,219,045	(1,296,931)
Operating Grants & Contributions	830,818	710,279	120,539
Capital Grants & Contributions	852,355	484,587	367,768
General Revenues:			
Property Taxes	12,053,237	9,925,803	2,127,434
Other Taxes	13,390,369	11,870,712	1,519,657
Investment Income	119,803	84,697	35,106
Other	437,519	573,428	(135,909)
Total Revenue	31,606,215	28,868,551	2,737,664
Expenses			
General Government	6,558,544	3,834,391	2,724,153
Public Safety	12,611,431	13,396,766	(785,335)
Public Works	5,886,952	6,780,096	(893,144)
Urban & Economic Development	1,270,442	1,623,921	(353,479)
Cemetery	139,190	115,577	23,613
Garage	740,472	835,841	(95,369)
Agency Appropriations	695,247	610,770	84,477
Culture & Recreation	2,997,475	2,142,716	854,759
Interest on Debt	1,014,777	987,042	27,735
Other on Long-term Debt	229,114	7,143	221,971
Total Expenses	32,143,644	30,334,263	1,809,381
Increase (Decrease) in Net Position	(537,429)	(1,465,712)	928,283
Net Position - Beginning	11,368,465	12,834,177	(1,465,712)
Change in Accounting Standard (GA SB 84)	(7,770,434)	-	(7,770,434)
Net Position - Beginning As Restated	3,598,031	12,834,177	(9,236,146)
Net Position - Ending	\$ 3,060,602	\$ 11,368,465	(8,307,863)

CITY OF COLUMBUS, MISSISSIPPI

Management's Discussion and Analysis For the Year Ended September 30, 2020

Governmental Activities

Governmental activities decreased net assets by \$537,429. Key elements of this are as follows:

The largest funding sources for the City's governmental activities, as a percent of total revenues, are other taxes (42.4%) and property taxes (38.1%).

The largest expense categories for the City's governmental activities are public safety (39.2%) and general government (20.4%).

Financial Analysis of the Government's Funds

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds - The focus of the City's Governmental Funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City's financing requirements. In particular, unreserved fund balance may serve as a useful measure of the City's net resources available for spending at the end of the fiscal year.

General Fund - The General Fund is the chief operating fund of the City. At the end of the current fiscal year, the unreserved fund balance of the General Fund was \$6,145,520. As a measure of the General Fund's liquidity, it may be useful to compare both the fund balance, reserved and unreserved, to total fund expenditures. The fund balance of the City's General Fund increased by \$2,296,851 during the current fiscal year. These amounts do not account for the effects of the net pension liability discussed earlier.

Debt Service Fund - The Debt Service Fund has a total fund balance of \$3,491,865, all of which is reserved for the payment of debt service. The net decrease in fund balance during the year in the Debt Service Fund was \$408,690.

Capital Projects Fund - The Capital Projects Fund accounts for the construction and reconstruction of general public improvements, excluding projects related to business-type activities, which are accounted for elsewhere. At the end of the current fiscal year, the fund balance was a surplus of \$6,480,197. The net increase in the fund balance during the current year in the Capital Projects Fund was \$6,451,793.

Special Revenue Fund - The Special Revenue Fund is used to account for the programs and projects primarily funded by grants from the federal and state governments. At the end of the current fiscal year, no special revenue funds were available for future expenditures. The net change in the fund balance during the current year in the Special Revenue Fund was zero.

Budgetary Highlights

The City's annual budget, which is prepared on an operating basis, included estimated revenues and annual appropriations for the Governmental Funds. The total 2019-2020 operating budget charges amounted to \$23,098,827.

The City's total tax millage rate for the 2020 fiscal year was 51.24 mills. The breakdown of the millage rate is General Fund 37.22 mills, Police and Firemen's Retirement 5.82 mills, and General Obligation bonds 8.20 mills.

CITY OF COLUMBUS, MISSISSIPPI

Management's Discussion and Analysis
For the Year Ended September 30, 2020

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets – In accordance with GASB 34, the City has recorded depreciation expense associated with all of its capital assets, including infrastructure. The City's investment in capital assets for governmental activities as of September 30, 2020, amounted to \$121,552,301, net of accumulated depreciation of \$65,602,055. This investment in capital assets includes land, buildings, improvements other than buildings, machinery and equipment, infrastructure, and construction in progress.

Table A-3
City of Columbus Capital Assets

	2020	2019	Increase/ (Decrease)
Land	\$ 7,832,709	\$ 7,832,209	500
Buildings	22,863,109	22,863,109	-
Improv. Other Than Buildings	5,471,051	5,471,051	-
Machinery & Equipment	15,331,457	14,005,968	1,325,489
Infrastructure	69,034,020	69,034,020	-
Construction-in-Progress	1,019,955	559,017	460,938
Accumulated Depreciation	(65,602,055)	(63,063,276)	(2,538,779)
Total	\$ 55,950,246	\$ 56,702,098	(751,852)

Long-Term Debt – At year-end, the City had \$33,914,059 in bonds and notes outstanding. More detailed information about the City of Columbus' long-term liabilities is presented in the notes to the financial statements.

Table A-4
City of Columbus Outstanding Debt

	2020	2019	Increase/ (Decrease)
General Obligation Bonds	\$ 5,275,000	5,475,000	(200,000)
Special Assessment Bonds	17,872,496	12,190,246	5,682,250
TIF Bonds	2,680,599	2,833,123	(152,524)
Notes Payable	582,823	489,634	93,189
Capital Lease Obligations	7,503,141	4,681,889	2,821,252
Total	\$ 33,914,059	25,669,892	8,244,167

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The City considered current year operational expenses and estimated increases based on economic factors when establishing the fiscal year 2020 budget. The total budgeted appropriation for the City operations in the governmental activities is \$23,098,827 (which only includes the general fund).

CITY OF COLUMBUS, MISSISSIPPI

**Management's Discussion and Analysis
For the Year Ended September 30, 2020**

**CONTACTING THE CITY OF COLUMBUS
FINANCIAL MANAGEMENT**

This financial report is designed to provide our citizens, taxpayers, customers, investors, and creditors with a general overview of the City of Columbus' finances and to demonstrate the City's accountability for the money it receives. If you have any questions about this report or need additional financial information please contact the City of Columbus' Secretary-Treasurer, Post Office Box 1408, Columbus, MS 39703.

BASIC FINANCIAL STATEMENTS

The basic financial statements include integrated sets of financial statements as required by the GASB. The sets of statements include:

- Government-wide financial statements
- Fund financial statements:

— Governmental funds

— Fiduciary funds

In addition, the notes to financial statements are included to provide information that is essential to the user's understanding of the basic financial statements.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

CITY OF COLUMBUS, MISSISSIPPI
Statement of Net Position
September 30, 2020

Primary Government			Major Component Units		
Governmental			Electric		
Activities			Water		
Department			Department		
Cash and Cash Equivalents	\$	14,597,044	\$	5,133,810	4,329,814
Investments, Restricted					4,295,400
Receivable, Net		987,811		5,728,096	1,542,654
Landfill Receivable		56,498		-	-
Intergovernmental Receivable		1,527,073		-	-
Fines Receivable		32,306		-	-
Inventory				687,213	186,381
Prepaid Expense				68,312	162,867
Loans Receivable		2,579,819		-	-
Other Assets				771,204	-
Capital Assets:					
Land and Construction in Progress		8,852,664		963,471	205,444
Other Capital Assets, Net of Depreciation		47,097,582		26,418,062	48,091,500
Total Assets		<u>75,730,797</u>		<u>39,770,168</u>	<u>58,814,060</u>
DEFERRED OUTFLOWS OF RESOURCES					
Unamortized Loss on Bond Refinance		-		335,419	121,320
Deferred Outflows Related to					
- Net Pension Liability		2,316,851		924,121	642,650
Total Deferred Outflows of Resources		<u>2,316,851</u>		<u>1,259,540</u>	<u>763,970</u>
LIABILITIES					
Accounts Payable and Accrued Expenses		1,836,406		4,928,027	1,551,353
Customer Deposits		-		3,425,244	132,235
Accrued Interest Payable		182,268		-	-
Other Liabilities		-		32,358	-
Long-term Liabilities:					
Due Within One Year		2,559,163		723,465	2,032,874
Due in More than One Year		31,858,499		5,461,966	12,022,240
Unfunded Pension Liability		35,820,731		7,033,271	7,405,917
Total Liabilities		<u>72,257,067</u>		<u>21,604,331</u>	<u>23,144,619</u>
DEFERRED INFLOWS OF RESOURCES					
Deferred Inflows Related to					
- Net Pension Liability		2,729,979		84,518	-
Other		-		1,487	-
Total Deferred Inflows of Resources		<u>2,729,979</u>		<u>86,005</u>	<u>-</u>
NET POSITION					
Invested in Capital Assets, Net of Related Debt		42,660,690		21,230,043	34,363,150
Restricted for:					
Expendable:					
Capital Improvements		6,480,197		-	-
City-based Activities		2,294,443		-	-
Debt Service		3,309,597		-	2,461,292
Unemployment Benefits		-		-	6,391
Unrestricted - Unassigned		(51,684,325)		(1,890,671)	(397,422)
Total Net Position		<u>\$ 3,060,602</u>		<u>19,339,372</u>	<u>36,433,411</u>

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

CITY OF COLUMBUS, MISSISSIPPI
Statement of Activities
For the Year Ended September 30, 2020

Primary Government Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government	Major Component Units Electric Department	Water Department
Governmental Activities	\$	6,558,544	220,145	650,578	-	-	-
General Government		12,611,431	849,390	83,098	(5,687,821)	-	-
Public Safety		5,886,952	2,437,114	97,142	(11,678,943)	-	-
Cemetery		139,190	52,730	-	(3,342,171)	-	-
Culture and Recreation		2,997,475	109,515	-	(86,460)	-	-
Conservation, Urban and Economic Development		1,270,442	253,220	-	(2,162,960)	-	-
Intergovernmental Garage		740,472	-	-	(900,392)	-	-
Agency Appropriations		695,247	-	-	(740,472)	-	-
Interest on Long-term Debt		1,014,777	-	-	(695,247)	-	-
Other on Long-term Debt		229,114	-	-	(1,014,777)	-	-
Total Primary Government		32,143,644	3,922,114	830,818	(229,114)	-	-
					(26,538,357)	-	-
Major Component Units							
Electric Department		37,654,286	37,459,234	-	-	(195,052)	-
Water Department		11,032,430	10,898,448	-	-	-	(133,982)
Total Major Component Units		\$ 48,686,716	48,357,682	-	-	(195,052)	(133,982)
General Revenues							
Taxes							
Property Taxes							
Sales and Use Taxes							
Other Taxes							
Grants and Contributions not Restricted to Specific Programs							
Investment Income							
Other							
Total General Revenues							
Change in Net Position							
Net Position, October 1, 2019, As Originally Reported							
Change in Accounting Standard (GASB 84)							
Net Position, October 1, 2019, As Restated							
Net Position, September 30, 2020							
					\$ 3,060,602	19,339,372	36,433,411

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

CITY OF COLUMBUS, MISSISSIPPI
Balance Sheet - Governmental Funds
September 30, 2020

	General	Municipal Fire Protection Fund	Digital Water Meter Debt Service Fund	LED Street Light Project Fund	2020 Bond Paving Fund	Non-Major Governmental Funds	Total Governmental Funds
<u>ASSETS</u>							
Cash and Cash Equivalents	\$ 4,552,834	245,282	-	76,572	6,217,139	3,505,217	\$ 14,597,044
Landfill Receivable	56,498	-	-	-	-	-	56,498
Intergovernment Receivables	1,273,546	-	-	-	-	253,527	1,527,073
Loans Receivable	-	-	2,340,436	-	-	239,383	2,579,819
Fines Receivable	32,306	-	-	-	-	-	32,306
Other Receivables	941,328	-	-	-	-	46,483	987,811
Due from Other Funds	870,161	795,404	-	-	-	25,475	1,691,040
Total Assets	\$ 7,726,673	1,040,686	2,340,436	76,572	6,217,139	4,070,085	21,471,591
<u>LIABILITIES</u>							
Accounts Payable	\$ 1,440,566	610	-	-	-	395,230	1,836,406
Due to Other Funds	51,783	761,297	-	-	-	877,960	1,691,040
Total Liabilities	1,492,349	761,907	-	-	-	1,273,190	3,527,446
<u>DEFERRED INFLOWS OF RESOURCES:</u>							
Unavailable revenue - Landfill Receivable	56,498	-	-	-	-	-	56,498
Unavailable revenue - Fines Receivable	32,306	-	-	-	-	-	32,306
Total Deferred Inflows of Resources	88,804	-	-	-	-	-	88,804
<u>FUND BALANCES</u>							
Restricted for:							
Capital Improvements	-	-	-	76,572	6,217,139	186,486	6,480,197
Debt Service	-	-	2,340,436	-	-	1,151,429	3,491,865
Other Commitments	-	278,779	-	-	-	2,015,664	2,294,443
Unassigned	6,145,520	-	-	-	-	(556,684)	5,588,836
Total Fund Balances	6,145,520	278,779	2,340,436	76,572	6,217,139	2,796,895	17,855,341
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 7,726,673	1,040,686	2,340,436	76,572	6,217,139	4,070,085	21,471,591

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

CITY OF COLUMBUS, MISSISSIPPI
Reconciliation of the Governmental Funds Balance Sheet to the Statement of
Net Position
September 30, 2020

Fund Balances - Total Governmental Funds \$ 17,855,341

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

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds:

Governmental Capital Assets	121,552,300	
Less Accumulated Depreciation	(65,602,054)	
	<u>55,950,246</u>	

Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds.

Fines receivable	56,498	
Landfill receivable	<u>32,306</u>	
	<u>88,804</u>	

Long-term liabilities and related accrued interest are not due and payable in the current period and therefore are not reported in the funds:

Long-Term Liabilities	(34,417,662)	
Accrued Interest Payable	<u>(182,268)</u>	
	<u>(34,599,930)</u>	

Net pension obligations are not due and payable in the current period and, therefore, are not reported in the funds.

Unfunded Pension Liability	(35,820,731)	
Deferred Outflows of Resources	2,316,851	
Deferred Inflows of Resources	<u>(2,729,979)</u>	
	<u>(36,233,859)</u>	

Net Position of Governmental Activities \$ 3,060,602

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

CITY OF COLUMBUS, MISSISSIPPI
Statement of Revenues, Expenditures, and Changes
in Fund Balances - Governmental Funds
For the Year Ended September 30, 2020

	General	Municipal Fire Protection Fund	Digital Water Meter Debt Service Fund	LED Street Light Project Fund	2020 Bond Paving Fund	Non-Major Governmental Funds	Total Governmental Funds
REVENUES							
Property Taxes	\$ 10,334,001	-	-	-	-	1,719,236	12,053,237
Licenses and Permits	477,449	-	-	-	-	-	477,449
Intergovernmental Revenues	11,754,069	618,833	74,531	-	-	3,321,946	15,769,379
Charges for Governmental Services	2,505,318	3,953	-	-	-	507	2,509,271
Fines and Forfeits	152,988	-	-	-	-	-	153,495
Interest Income	107,530	3,616	-	2,882	-	7,577	121,605
Other Revenues	315,090	-	-	-	-	193,691	508,781
Total Revenues	25,646,445	626,402	74,531	2,882	-	5,242,957	31,593,217
EXPENDITURES							
Current:							
General Government	2,890,834	-	-	3,309,761	-	249,518	6,450,113
Public Safety	11,625,424	761,907	-	-	-	582,080	12,969,411
Public Works	4,753,995	-	-	-	-	270,710	5,024,705
Cemetery	139,190	-	-	-	-	-	139,190
Culture and Recreation	1,391,194	-	-	-	-	1,910,867	3,302,061
Conservation, Urban and Economic Development	871,031	-	-	-	-	1,354	872,385
Intergovernmental-Garage	724,880	-	-	-	-	-	724,880
Agency Appropriations	695,247	-	-	-	-	-	695,247
Debt Service:							
Principal	399,611	-	162,824	107,087	-	1,483,226	2,152,748
Interest	34,313	-	55,292	38,632	68,611	855,803	1,052,651
Bond Issue Costs	-	-	-	-	214,250	14,864	229,114
Total Expenditures	23,525,719	761,907	218,116	3,455,480	282,861	5,368,422	33,612,505
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,120,726	(135,505)	(143,585)	(3,452,598)	(282,861)	(125,465)	(2,019,288)
OTHER FINANCING SOURCES (USES)							
Proceeds of Debt	-	-	-	3,400,000	6,500,000	498,189	10,398,189
Transfers from Other Departments	176,125	100,930	-	145,719	-	-	422,774
Transfers to Other Departments	-	-	-	(16,549)	-	(406,225)	(422,774)
Net Other Financing Sources (Uses)	176,125	100,930	-	3,529,170	6,500,000	91,964	10,398,189
Net Change in Fund Balances	2,296,851	(34,575)	(143,585)	76,572	6,217,139	(33,501)	8,378,901
Fund Balances, October 1, 2019, As Originally Reported	2,852,739	313,354	2,484,021	-	-	2,830,396	8,480,510
Change in Accounting Standard (GASB 84)	929,386	-	-	-	-	-	929,386
Prior Period Adjustments	66,544	-	-	-	-	-	66,544
Fund Balances, October 1, 2019, As Restated	3,848,669	313,354	2,484,021	-	-	2,830,396	9,476,440
Fund Balances, September 30, 2020	\$ 6,145,520	278,779	2,340,436	76,572	6,217,139	2,796,895	17,855,341

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

CITY OF COLUMBUS, MISSISSIPPI
Reconciliation of the Governmental Funds Statement of Revenues,
Expenditures, and Changes in Fund Balances to the Statement of Activities
For the Year Ended September 30, 2020

Net Change in Fund Balances - Total Governmental Funds \$ 8,378,901

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	1,786,926	
Less Current Year Depreciation	(2,538,779)	(751,853)

Revenue recognized on the modified accrual basis in the funds during the fiscal year is to be recognized on the full accrual basis in the Statement of Activities:

Landfill receivable	1,054	
Fines receivable	17,294	18,348

Bond and loan proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net funds, but repayment of borrowed principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. This is the amount by which repayments exceeded proceeds:

Bond and Loan Proceeds	(10,398,189)	
Principal Payments	2,152,748	
Amortization of Bond Premiums	2,750	
Amortization of Bond Discounts	(1,476)	(8,244,167)

Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds:

Change in Unfunded Pension Liability	28,438	
Change in long-term Compensated Absences	(3,696)	
Change in Accrued Interest Payable	36,600	61,342
Change in Net Position of Governmental Funds		\$ (537,429)

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

CITY OF COLUMBUS, MISSISSIPPI
Statement of Net Position - Fiduciary Funds
September 30, 2020

ASSETS		
Cash and Cash Equivalents		
Total Assets		
LIABILITIES		
Accounts Payable		
Total Liabilities		
NET POSITION		
Net Position		

Private-Purpose Trust	Agency Funds
\$ 246,253	350,439
246,253	350,439
-	350,439
-	350,439
\$ 246,253	-
246,253	-
-	-

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

22

Private-Purpose Trust		
	Revenues	ADDITIONS
	Interest Income	
\$	3,552	
	Total Revenues	
	3,552	
		Other Financing Sources (Uses)
		Total Other Financing Sources
		-
		Total Additions
		3,552
		Change in Net Position
		3,552
		Net Position, October 1, 2019
		242,701
\$		246,253
		Net Position, September 30, 2020

CITY OF COLUMBUS, MISSISSIPPI
Notes to Financial Statements

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a. Basis of Presentation

The accompanying financial statements of the City of Columbus (City) have been prepared in conformity with generally accepted accounting principles (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB). GASB is the accepted standard-setting body for governmental accounting and financial reporting principles.

b. The Financial Reporting Entity

The citizens of Columbus, Mississippi, have elected to operate under a Mayor-City Council form of government as permitted by Mississippi Statutes 21-8-1.

In evaluating how to define the government, for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in GAAP. The basic - but not the only - criterion for including a potential component unit within the reporting entity is the governing body's ability to exercise oversight responsibility. The most significant manifestation of this ability is financial interdependency. Other manifestations of the ability to exercise oversight responsibility include, but are not limited to, the selection of governing authority, the designation of management, the ability to significantly influence operations, and accountability for fiscal matters. A second criterion used in evaluating potential component units is the scope of public service. Application of this criterion involves considering whether the activity benefits the government and/or its citizens, or whether the activity is conducted within the geographic boundaries of the government and is generally available to its citizens. A third criterion used to evaluate potential component units for inclusion or exclusion from the reporting entity is the existence of special financing relationships, regardless of whether the government is able to exercise oversight responsibilities.

Based on the criteria above, the component units of the City, for GAAP purposes, include the Columbus Light and Water Department (Electric and Water Division). The Electric and Water Divisions were created to provide electric, water, and sewer services to residents of the City. The governing bodies of the Electric and Water Division are appointed by the City Council. Both the Electric and Water Divisions were audited separately and the complete audited financial statements may be obtained from each respective administrative office.

Component units are reported in a separate column in the government-wide financial statements to emphasize that they are legally separate from the City. Each component unit is considered major and is therefore shown separately.

CITY OF COLUMBUS, MISSISSIPPI
Notes to Financial Statements

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

NOTE 1:

Basic Financial Statements – Government-Wide Statements

c.

The City's basic financial statements include both government-wide (reporting the City as a whole) and fund financial statements (reporting the City's major funds). Both government-wide and fund financial statements categorize primary activities as either governmental or business type. The City's public safety, public works, sanitary landfill, solid waste, care and maintenance of public property, health and welfare, conservation, urban and economic development, central garage, and general government services are classified as governmental activities. The City does not have any business type activities.

In the government-wide Statement of Net Position, the governmental activities column is presented on a consolidated basis by column and is reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The City's net position is reported in three parts – invested in capital assets, net of related debt; restricted net position; and unrestricted net position. The City first utilizes restricted resources to finance qualifying activities.

The government-wide Statement of Activities reports both the gross and net cost of each of the City's functions (police, fire, public works, etc.). The functions are also supported by general government revenues (property, utility, sales and use taxes, certain intergovernmental revenues, fines, permits and charges, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. Program revenues must be directly associated with the function (police, fire, etc.). Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants.

The net costs (by function) are normally covered by general revenue (property, sales or use taxes, intergovernmental revenues, interest income, etc.).

The government-wide focus is more on the sustainability of the City as an entity and the change in the City's net position resulting from the current year's activities.

d. Basic Financial Statements – Fund Financial Statements

The financial transactions of the City are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, liabilities, fund balance, revenues, and expenditures/expenses. The various funds are reported by generic classification within the financial statements.

CITY OF COLUMBUS, MISSISSIPPI
Notes to Financial Statements

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

NOTE 1:

1. Governmental Funds

Governmental financial statements are presented using a current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized in the accounting period when they are both measurable and available to finance operations during the year or to liquidate liabilities existing at the end of the year. Available means collected in the current period or within 60 days after year end to liquidate liabilities existing at the end of the year. Measurable means knowing or being able to reasonably estimate the amount. Expenditures are recognized in the accounting period when the related fund liabilities are incurred. Debt service expenditures and expenditures related to compensated absences and claims and judgments, are recognized only when payment is due. Property taxes, state appropriations and federal awards are all considered to be susceptible to accrual and have been recognized as revenues of the current fiscal period.

The City reports the following major Governmental Funds:

General Fund - This fund is used to account for and report all financial resources not accounted for and reported in another fund.

Municipal Fire Protection Fund - This fund is used to account for financial resources from specific revenue sources that are restricted for fire protection.

Digital Water Meter Debt Service Fund - This fund is used to account for financial resources from specific revenue sources that are restricted for debt service incurred for the purchase of digital water meters.

LED Street Light Project Fund - This fund is used to account for financial resources from debt proceeds that are restricted for improvements to the street lights.

2020 Bond Paving Fund - This fund is used to account for financial resources from the proceeds of the 2020 Bond Issue that are restricted for street paving projects.

Additionally, the City reports the following fund types:

Special Revenue Funds - used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditures for specified purposes.

Debt Service Funds - used to account for the accumulation of resources for, and the payment of general long-term debt principal, interest, and related costs.

Capital Projects Funds - used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by business-type/proprietary funds).

CITY OF COLUMBUS, MISSISSIPPI
Notes to Financial Statements

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Fiduciary Funds

Fiduciary funds are used to report assets held in a trustee or custodial capacity for others and therefore are not available to support City programs. The reporting focus is on net position and changes in net position and is reported using accounting principles similar to proprietary funds.

The City's fiduciary funds are presented in the fiduciary fund financial statement by type (private-purpose trust and custodial). Since by definition these assets are being held for the benefit of a third party (other local governments, private parties, pension participants, etc.) and cannot be used to address activities or obligations of the government, these funds are not incorporated into the government-wide statements.

e. Basis of Accounting

Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied.

1. Accrual:

Governmental activities in the government-wide financial statements and the fiduciary fund financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

2. Modified Accrual:

The governmental funds financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible within the current period or within 60 days after year end. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. The exception to this general rule is that principal and interest on general obligation long-term debt, if any, is recognized when due.

f. Financial Statement Amounts

1. Cash and Cash Equivalents:

The City defines cash equivalents as short-term, highly liquid investments with original maturity dates of three months or less.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Inventory:

Inventory is valued at the lower of cost (first-in, first-out) or market.

3. Receivables:

Receivables are reported net of allowances for uncollectible accounts, where applicable.

4. Capital Assets:

Capital assets are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

Buildings	40 years
Improvements other than buildings	20 years
Mobile equipment	5 – 10 years
Furniture and equipment	5 – 10 years
Other infrastructure	20 – 30 years
Leased property under capital leases	* years

(*) The useful lives will correspond with the amounts for the asset classifications, as listed.

5. Deferred Outflows/Inflows of Resources:

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

Deferred outflows related to pensions – This amount represents the City's proportionate share of the deferred outflows of resources reported by the pension plan in which the City participates. See Note 10 for additional details.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

CITY OF COLUMBUS, MISSISSIPPI
Notes to Financial Statements

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

NOTE 1:

Unavailable Revenue – landfill receivable – When an asset is recorded in the governmental fund financial statements but the revenue is not available, the government should report a deferred inflow of resources until such time as the revenue becomes available.

Unavailable revenue – fines – When an asset is recorded in the governmental fund financial statements but the revenue is not available, the government should report a deferred inflow of resources until such time as the revenue becomes available.

Deferred inflows related to pensions – This amount represents the City's proportionate share of the deferred inflows of resources reported by the pension plan in which the City participates. See Note 10 for additional details.

6. Fund Balances:

Fund balance for governmental funds 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.

Governmental fund balance is classified as restricted, assigned, or unassigned. Following are descriptions of fund classifications used by the City:

Restricted fund balance includes amounts that have constraints placed upon the use of the resources either by an external party or imposed by law through a constitutional provision or enabling legislation.

Assigned fund balance includes amounts that are constrained by the City's intent to be used for a specific purpose, but are neither restricted nor committed. For governmental funds, other than the general fund, this is the residual amount within the fund that is not restricted or committed. Assignments of fund balance are created by the City Council pursuant to authorization established by the City's approved fund balance policy.

Unassigned fund balance is the residual classification for the general fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the general fund. The general fund should be the only fund that reports a positive unassigned fund balance amount. In other governmental funds, it may be necessary to report a negative unassigned fund balance.

CITY OF COLUMBUS, MISSISSIPPI
Notes to Financial Statements

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

NOTE 1:

When an expenditure/expense 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/expenses 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.

7. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Public Employees' Retirement System of Mississippi (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, 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.

8. Revenues

Substantially all governmental fund revenues are accrued. Property taxes are billed and collected within the same period in which the taxes are levied. Subsidies and grants, which finance either capital or current operations, are reported as nonoperating revenue based on GASB No. 33. In applying GASB No. 33 to grant revenues, the provider recognizes liabilities and expenses and the recipient recognizes receivables and revenue when the applicable eligibility requirements, including time requirements, are met. Resources transmitted before the eligibility requirements are met are reported as advances by the provider and deferred revenue by the recipient.

9. Expenditures

Expenditures are recognized when the related fund liability is incurred. Inventory costs are reported in the period when inventory items are used, rather than in the period purchased.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

NOTE 1:

10. Compensated Absences:

The City has adopted a policy of compensation for accumulated unpaid employee personal leave. No payment is authorized for accrued major medical leave. Accounting principles generally accepted in the United States of America require accrual of accumulated unpaid employee benefits as long-term liabilities in the government-wide financial statements. In fund financial statements, Governmental Funds report the compensated absence liability payable only if the payable has matured, for example an employee resigns or retires.

11. Interfund Activity:

Interfund activity is reported as either loans, services provided, reimbursements, or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund, and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers.

12. Basis of Budgeting:

The City should follow these procedures in establishing the budgetary data reflected in the financial statements:

1. Prior to September 15, the CFO submits to the City Council a proposed operating budget for the fiscal year commencing the following October 1. The operating budget includes proposed expenditures and means of financing them.

2. Public hearings are conducted at least one week prior to adoption of the budget at the Trotter Convention Center to obtain taxpayer comments.

3. Budgets for the General, Special, Capital Projects, and Debt Funds are adopted on the cash basis.

Budgeted amounts are as originally adopted, or as amended by the City Council.

CITY OF COLUMBUS, MISSISSIPPI
Notes to Financial Statements

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

13. Self-Insurance Reserves:

The City is self-insured for medical coverage. Medical coverage is provided by a combined fully-funded gap policy and self-funded major medical. The breakdown of coverage is as follows:

Self-funded claims	\$500 - \$500,000
Fully-funded excess coverage insurance	\$50,000 +

Insurance reserves are calculated on an undiscounted basis based on actual claim data and estimates of incurred but not reported claims developed utilizing historical claim trends. Projected settlements and incurred but not reported claims are estimated based on pending claims, historical trends, and data. Though the City does not expect them to do so, actual settlements and claims could have an adverse effect on the results of operations and financial condition.

14. Use of Estimates:

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

15. Changes in Accounting Standards:

The Governmental Accounting Standards Board issued GASB 95, *Postponement of the Effective Dates of Certain Authoritative Guidance* in May 2020. The objective of this Statement was to provide temporary relief to governments in light of the COVID-19 pandemic by postponing effective dates of certain Statements and Implementation Guides. The effective dates of GASB 83-84, GASB 88-93, and Implementation Guides No. 2017-3, 2018-1, 2019-1, and 2019-2 were postponed one year. The effective dates of GASB 87, *Leases*, and Implementation Guide No. 2019-3, *Leases*, were postponed eighteen months.

GASB 84, *Fiduciary Activities*, was implemented during fiscal year 2020. The objective of this statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. This statement describes four fiduciary funds that should be reported, if applicable: (1) pension (and other employee benefit) trust funds, (2) investment trust funds, (3) private-purpose trust funds, and (4) custodial funds.

CITY OF COLUMBUS, MISSISSIPPI
Notes to Financial Statements

NOTE 2:

CHANGE IN ACCOUNTING STANDARD (GASB 84)

During the current year the City implemented new Governmental Accounting Standard #84 – Fiduciary Activities. As a result of implementing this standard the city increased net position/fund equity by \$929,386 in Governmental Activities and the General Funds. These funds represent payroll clearing funds and Police and Fire disability retirement clearing funds that were reported as an agency funds under the previous standard. There was also a decrease of \$8,699,820 in the Governmental Activities net position due to the recognition of the net pension obligation under the Mississippi Municipal Retirement System (Columbus Fire & Police) as of the beginning of the year that had not previously been reported on the City's financial statements.

NOTE 3:

PRIOR PERIOD ADJUSTMENTS

A summary of the significant fund balance adjustment is as follows:

Exhibit 4 – Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds.

<u>Explanation</u>	<u>Amount</u>
To report beginning of the year current portion of compensated absences	\$ 137,000
balances on the modified accrual basis	
To report beginning of the year landfill and fine revenues on the	
modified accrual basis	
Total	\$ (70,456)
	<u>66,544</u>

NOTE 4:

CASH, OTHER DEPOSITS, AND INVESTMENTS

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. Financial institutions holding deposits of public funds must pledge securities as collateral against those deposits. In the event of failure of a financial institution, securities pledged by that institution would be liquidated by the State Treasurer to replace the public deposits not covered by the Federal Depository Insurance Corporation. All of the City's funds eligible to be included in the State's collateral pool were properly included and were fully collateralized as of September 30, 2020.

The bank balance of the City's deposits with financial institutions was \$15,433,861 on September 30, 2020, and the carrying amount was \$15,193,737. Of the \$15,193,737 carrying amount, \$14,521,316 is shown on the Statement of Net Position and the remaining \$672,421 is shown on the Statement of Net Position – Fiduciary Funds.

CITY OF COLUMBUS, MISSISSIPPI
Notes to Financial Statements

CASH, OTHER DEPOSITS, AND INVESTMENTS (CONTINUED)

NOTE 4:

Custodial Credit Risk – Deposits. Custodial credit risk is the risk that in the event of the failure of a financial institution, the City will not be able to recover deposits or collateral securities that are in the possession of an outside party. The City does not have a formal policy for custodial credit risk. However, the Mississippi State Treasurer manages that risk on behalf of the City. Deposits above FDIC coverage are collateralized by the pledging financial institution's trust department or agent in the name of the Mississippi State Treasurer on behalf of the City.

NOTE 5:

INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

Interfund receivables and payables at September 30, 2020, are:

A. Due from/to other funds

Due From	Due To
Other Funds	Other Funds

General Fund	\$	870,161	\$	51,783
Municipal Fire Protection Fund		795,404		761,297
Other Governmental Funds		25,475		877,960
Total	\$	1,691,040	\$	1,691,040

The amounts due to or due from other funds primarily represent amounts loaned between funds for timing differences between revenues and expenditures and cash balances.

B. Inter-fund Transfers

Transfers In	Transfers Out
---------------------	----------------------

General Fund	\$	176,125	\$	-
Municipal Fire Protection Fund		100,930		-
LED Street Light Project Fund		145,719		16,549
Non-Major Governmental Funds		-		406,225
Total	\$	422,774	\$	422,774

All inter-fund transfers were routine and consistent with the activities of the fund making the transfer.

CITY OF COLUMBUS, MISSISSIPPI
Notes to Financial Statements

NOTE 6: NOTES RECEIVABLE

On the Statement of Net Position, notes receivable from Columbus Light & Water in the amount of \$2,579,819 consists of a \$239,383 receivable from the Electric Division and \$2,340,436 due from the Water Division.

NOTE 7: CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2020, was as follows:

	Oct. 1, 2019	Additions	Deletions	Adjustments*	Sept. 30, 2020
Non-depreciable capital assets:					
Land	7,832,209	500	-	-	7,832,709
Construction in progress	559,017	460,938	-	-	1,019,955
Total non-depreciable capital assets	8,391,226	461,438	-	-	8,852,664
Depreciable capital assets:					
Buildings	22,863,109	-	-	-	22,863,109
Equipment	12,375,453	1,325,489	-	-	13,700,942
Improvements Other than Buildings	5,471,051	-	-	-	5,471,051
Infrastructure	69,034,020	-	-	-	69,034,020
Leased property under capital lease	1,630,515	-	-	-	1,630,515
Total depreciable capital assets	111,374,148	1,325,489	-	-	112,699,637
Less accumulated depreciation for:					
Buildings	8,972,061	463,753	-	-	9,435,814
Equipment	9,754,608	692,312	-	-	10,446,920
Improvements Other than Buildings	1,085,548	218,842	-	-	1,304,390
Infrastructure	42,356,947	917,439	-	-	43,274,386
Leased property under capital lease	894,112	246,433	-	-	1,140,545
Total accumulated depreciation	63,063,276	2,538,779	-	-	65,602,055
Total depreciable capital assets, net	48,310,872	(1,213,290)	-	-	47,097,582
Governmental activities capital assets, net	\$ 56,702,098	(751,852)	-	-	\$ 55,950,246

CITY OF COLUMBUS, MISSISSIPPI
Notes to Financial Statements

NOTE 7:

CAPITAL ASSETS (CONTINUED)

A breakdown of depreciation expense by reportable function is as follows:

Governmental activities:		
General government	67,611	\$
Public safety	757,180	
Public works	1,123,503	
Culture and recreation	189,622	
Conservation and economic development	400,863	
Total governmental activities depreciation expense	<u>\$ 2,538,779</u>	

Discretely presented component units

Activity for Columbus Light and Water Department–Electric Division for the year ended June 30, 2020, was as follows:

	6/30/2019	Additions	Deletions	6/30/2020	
Distribution Plant	\$ 50,863,725	2,479,009	(3,106,975)	50,235,759	
General Plant	6,233,460	32,303	(49,993)	6,215,770	
Construction work in progress	1,755,827	-	(937,326)	818,501	
Accumulated depreciation	58,853,012	2,511,312	(4,094,294)	57,270,030	
Total Net Plant and Equipment	\$ 28,715,923	(540,416)	(793,974)	27,381,533	

Depreciation in the discretely presented component unit, Columbus Light and Water-Electric Division, for the fiscal year June 30, 2020 was \$1,993,237.

CITY OF COLUMBUS, MISSISSIPPI
Notes to Financial Statements

NOTE 7:

CAPITAL ASSETS (CONTINUED)

Activity for Columbus Light and Water Department for the year ended September 30, 2020, was as follows:

	Balance Oct. 1, 2019	Additions	Deletions	Balance Sept. 30, 2020
Wastewater Treatment Plant	\$ 18,975,768	-	-	18,975,768
Utility Plant in Service	99,151,647	972,438	-	100,124,085
General Plant	2,831,052	108,861	-	2,939,913
	120,958,467	1,081,299	-	122,039,766
Construction Work in Progress	(70,599,637)	(3,152,672)	-	(73,752,309)
	50,358,830	(2,071,373)	-	48,287,457
Accumulated depreciation	51,426	332,268	(374,207)	9,487
Total Net Plant and Equipment	\$ 50,410,256	(1,739,105)	(374,207)	48,296,944

Depreciation in the discretely presented component unit, Columbus Light and Water-Water Division, for the fiscal year September 30, 2020 was \$3,041,012.

CITY OF COLUMBUS, MISSISSIPPI

Notes to Financial Statements

NOTE 8: LONG-TERM LIABILITIES

Long-term liability activity for the year ended September 30, 2020, was as follows:

	Balance 9/30/2019	Additions	Re- ductions	Adjustments	Balance 9/30/2020	Within One Year
Governmental Activities						
General Obligation Bonds						
General Obligation Note, Series 2014	4,675,000		400,000		4,275,000	500,000
General Obligation Note, Series 2019	800,000	200,000			1,000,000	
Special Assessment Bonds Payable						
Mississippi Development Bank, 2010	5,185,000		515,000		4,670,000	530,000
Add: Premiums	30,246			(2,750)	27,496	2,750
Mississippi Development Bank, 2013	1,625,000		150,000		1,475,000	155,000
Mississippi Development Bank, 2016	5,350,000		150,000		5,200,000	150,000
Mississippi Development Bank, 2020		6,500,000			6,500,000	
Tax Increment Financing Bonds						
Tax Increment Financing Bonds, 2015	1,845,000		30,000		1,815,000	100,000
Less: Discounts	(18,877)			1,476	(17,401)	(1,476)
Tax Increment Financing Bonds, 2016	1,007,000		124,000		883,000	64,000
Notes Payable						
Mississippi Development Authority, 2009	55,270		4,998		50,272	5,110
Mississippi Development Authority, 2012	58,601		26,662		31,939	27,171
Mississippi Development Authority, 2012	75,763	298,189	23,340		52,423	23,832
Columbus Light & Water Department	300,000		150,000		150,000	150,000
Capital Leases						
Bankfirst, Lease Purchase Note	215,584		61,140		154,444	62,864
Regions Bank, Lease Purchase Note	1,209,379		114,227		1,095,152	117,926
Regions Bank, Lease Purchase Note	2,503,260		162,824		2,340,436	222,874
Regions Bank, Lease Purchase Note	4,443		4,443			
Regions Bank, Lease Purchase Note	15,254		15,254			
Trustmark National Bank	733,969		113,772		620,197	116,399
Bank Leasing, Lease Purchase Note	499,907		107,088		3,292,912	177,998
Compensated Absences					503,603	137,000
Total	\$ 26,169,799		2,152,748	(1,274)	34,417,662	2,559,163

Disclosure of future maturities for all long-term liabilities is contained in the other supplemental information that follows the notes to financial statements.

All liabilities of The City of Columbus are secured by the full faith and credit of the municipality.

The outstanding issue of general obligation bonds, series 2014, is due in annual installments ranging from \$163,403 to \$638,938 through the year 2029 with 3.25% annual interest.

The outstanding issue of general obligation bonds, series 2019, is due in full at final maturity on July 1, 2026. Interest of 3.34% is due annually beginning July 1, 2021.

The outstanding issues of special assessment bonds are due in annual installments ranging from \$115,000 to \$999,180 each through various dates, the last of which is the year 2035. Interest rates range from 2.0% to 4.55%.

The outstanding issues of tax increment financing bonds are due in annual installments ranging from \$80,000 to \$295,000 each through various dates, the last of which is the year 2032. Interest rates range from 5.75% to 7.125%.

CITY OF COLUMBUS, MISSISSIPPI
Notes to Financial Statements

LONG-TERM LIABILITIES (CONTINUED)

NOTE 8:

The notes payable with Mississippi Development Authority dated September 17, 2009, terms consist of monthly payments in the amount of \$505.88 for 240 months with 2.0% annual interest.

The notes payable with Mississippi Development Authority dated February 1, 2012, terms consist of monthly payments in the amount of \$2,300.34 for 120 months with 2.0% annual interest.

The notes payable with Mississippi Development Authority dated December 4, 2012, terms consist of monthly payments in the amount of \$2,054.95 for 120 months with 2.0% annual interest.

The notes payable with Mississippi Development Authority dated April 27, 2018, terms consist of monthly payments in the amount of \$3,541.18 for 240 months with 2.0% annual interest.

The capital lease agreement with Regions Bank dated May 17, 2012, terms consist of monthly payments in the amount of \$4,440.40 for 60 months with 2.09% annual interest.

The outstanding capital lease agreements with Regions Equipment Finance Corporation terms consist of quarterly payments ranging from \$37,891 to \$72,705, or monthly payments ranging from \$1,115 to \$2,628, the last of which is the year 2029. Interest rates range from 1.99% to 3.20%.

The outstanding capital lease agreements with Trustmark National Bank terms consist of monthly payments ranging from \$3,612 to \$10,777, the last of which is the year 2025. Interest rates range from 1.62% to 2.28%.

The outstanding note payable with Columbus Light & Water Department terms consist of annual payments of \$150,000, the last of which is the year 2021.

The capital lease agreement with Bankfirst Financial Services dated February 6, 2018, terms consist of monthly payments in the amount of \$5,494 for 60 months with 2.40% annual interest.

The capital lease agreement with BancLeasing dated November 19, 2019, terms consist of semi-annual payments in the amount of \$145,719 for 180 months with 3.49% annual interest.

CITY OF COLUMBUS, MISSISSIPPI
Notes to Financial Statements

NOTE 8: LONG-TERM LIABILITIES (CONTINUED)

Discretely presented component units

Long-term debt for Columbus Light and Water-Electric Division at June 30, 2020, consisted of the following:

	Balance at 6/30/2019	Additions	Reductions	Balance at 6/30/2020	Due Within One Year
Notes Payable to City of Columbus for Construction	\$ 444,162	-	(163,167)	\$ 280,995	168,465
Mississippi Development Bank Special Obligation Bonds - Series 2009 dated August 5, 2009	470,000	-	(470,000)	-	-
Mississippi Development Bank Revenue Refunding Bonds - Series 2017 dated February 9, 2017	6,507,706	-	(603,270)	5,904,436	555,000
Total Long-term Debt	\$ 7,421,868	-	(1,236,437)	\$ 6,185,431	723,465

Long-term debt for Columbus Light and Water-Water Division at September 30, 2020, consisted of the following:

	Balance at 6/30/2019	Additions	Reductions	Balance at 6/30/2020	Due Within One Year
Special Obligation Bonds 2017 Series Total Special Obligation Bonds	\$ 4,068,651	-	(1,600,353)	2,468,298	1,690,000
Revenue Refunding Bonds 2015 Series Total Revenue Refunding Bonds	9,375,503	-	(129,124)	9,246,379	120,000
Other Long-term Debt City of Columbus - Water Meter Project	2,556,726	-	(216,289)	2,340,437	222,874
Total Other Long-term Debt	2,556,726	-	(216,289)	2,340,437	222,874
Total Long-term Debt	16,000,880	-	(1,945,766)	14,055,114	2,032,874

CITY OF COLUMBUS, MISSISSIPPI
Notes to Financial Statements

DEFINED BENEFIT PENSION PLANS

NOTE 9:

Cost-Sharing Multiple-Employer Defined Benefit Plan – Public Employees Retirement System

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. Plan provisions and the Board of Trustees' authority to determine contribution rates are established by Miss. Code Ann. Section 25-11-1 et seq., (1972, as amended) and may be amended only by the Mississippi Legislature. PERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to Public Employees' Retirement System of Mississippi, PERS Building, 429 Mississippi Street, Jackson, MS 39201 or by calling (601) 359-3589 or 1-800-444-PERS.

Benefits provided. Membership in PERS is a condition of employment granted upon hiring for qualifying employees and officials of the State of Mississippi, state universities, community and junior colleges, and teachers and employees of the public school districts. For those persons employed by political subdivisions and instrumentalities of the State of Mississippi, membership is contingent upon approval of the entity's participation in PERS by the PERS' Board of Trustees. If approved, membership for the entity's employees is a condition of employment and eligibility is granted to those who qualify upon hiring. Participating members who are vested and retire at or after age 60 or those who retire regardless of age with at least 30 years of creditable service (25 years of creditable service for employees who became members of PERS before July 1, 2011) are entitled, upon application, to an annual retirement allowance payable monthly for life in an amount equal to 2.0 percent of their average compensation for each year of creditable service up to and including 30 years (25 years for those who became members of PERS before July 1, 2011), plus 2.5 percent for each additional year of creditable service with an actuarial reduction in the benefit for each year of creditable service below 30 years or the number of years in age that the member is below 65, whichever is less. Average compensation is the average of the employee's earnings during the four highest compensated years of creditable service.

Benefits vest upon completion of eight years of membership service (four years of membership service for those who became members of PERS before July 1, 2007). PERS also provides certain death and disability benefits. A Cost-of-Living Adjustment (COLA) payment is made to eligible retirees and beneficiaries. The COLA is equal to 3.0 percent of the annual retirement allowance for each full fiscal year of retirement up to the year in which the retired member reaches age 60 (55 for those who became members of PERS before July 1, 2011), with 3.0 percent compounded for each fiscal year thereafter. Plan provisions are established and may be amended only by the State of Mississippi Legislature.

CITY OF COLUMBUS, MISSISSIPPI
Notes to Financial Statements

DEFINED BENEFIT PENSION PLAN (CONTINUED)

NOTE 9:

Cost-Sharing Multiple-Employer Defined Benefit Plan – Public Employees Retirement System

Contributions. PERS members are required to contribute 9.00% of their annual covered salary, and the City is required to contribute at an actuarially determined rate. The employer's rate as of September 30, 2020 was 17.40% of annual covered payroll. The contribution requirements of PERS members and employers are established and may be amended only by the State of Mississippi Legislature. The City's contributions to PERS for the fiscal years ending September 30, 2020, 2019, and 2018 were \$1,618,880, \$1,669,730, and \$1,697,735, respectively, which equaled the required contributions for each year.

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

At September 30, 2020, the City reported a liability of \$27,603,186 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City's proportion of the net pension liability was based on a projection of the City's long-term share of contribution to the pension plan relative to projected contributions of all participating entities, actuarially determined. The City's proportionate share used to calculate the September 30, 2020 net pension liability was 0.142587 percent, which was based on a measurement date of June 30, 2020. This was a decrease of .021185 percent from its proportionate share used to calculate the September 30, 2019 net pension liability, which was based on a measurement date of June 30, 2019.

For the year ended September 30, 2020, the City recognized pension expense of \$2,170,012. At September 30, 2020, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 240,643
Net difference between projected and actual earnings on pension plan investments	1,085,161
Changes of assumptions	177,354
Changes in the proportion and differences between the City's contributions and proportionate share of contributions	296,774
City contributions subsequent to the measurement date	419,714
Total	\$ 2,219,646
	<u>2,729,979</u>

CITY OF COLUMBUS, MISSISSIPPI
Notes to Financial Statements

DEFINED BENEFIT PENSION PLAN (CONTINUED)

NOTE 9:

Cost-Sharing Multiple-Employer Defined Benefit Plan – Public Employees Retirement System

\$419,714 reported as deferred outflows of resources related to pensions resulting from the City's contributions subsequent to the measurement date will be recognized as a reduction to the net pension liability in the year ended September 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ending September 30	Amount
2021	\$ (567,365)
2022	(605,277)
2023	(122,762)
2024	365,357
Total	\$ (930,047)

Actuarial assumptions. The total pension liability as of June 30, 2020 was determined by an actuarial valuation prepared as of June 30, 2019, using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75 percent
Salary increases	3.00 – 18.25 percent, including inflation
Investment rate of return	7.75 percent, net of pension plan investment expense, including inflation

CITY OF COLUMBUS, MISSISSIPPI
Notes to Financial Statements

DEFINED BENEFIT PENSION PLAN (CONTINUED)

NOTE 9:

Cost-Sharing Multiple-Employer Defined Benefit Plan – Public Employees Retirement System

Mortality rates were based on the PubS.H-2010(B) Retiree Table with the following adjustments: For males, 112% of male rates from ages 18 to 75 scaled down to 105% for ages 80 to 119. For females, 85% of the female rates from ages 18 to 65 scaled up to 102% for ages 75 to 119. Mortality rates will be projected generationally using the MP-2018 projection scale to account for future improvements in life expectancy.

The actuarial assumptions used in the June 30, 2019 valuation were based on the results of an actuarial experience study for the four-year period from July 1, 2014 to June 30, 2018. The experience report is dated April 2, 2019.

The long-term expected rate of return on pension plan investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected nominal returns, net of pension plan investment expense and the assumed rate of inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentages and by adding expected inflation. The target asset allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Domestic Equity	27.00 %	4.90
International Equity	22.00	4.75
Global Equity	12.00	5.00
Fixed Income	20.00	0.50
Real Estate	10.00	4.00
Private Equity	8.00	6.25
Cash	1.00	-
Total	100.00 %	

CITY OF COLUMBUS, MISSISSIPPI
Notes to Financial Statements

DEFINED BENEFIT PENSION PLAN (CONTINUED)

NOTE 9:

Cost-Sharing Multiple-Employer Defined Benefit Plan – Public Employees Retirement System

Discount rate. The discount rate used to measure the total pension liability was 7.75 percent. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate (9.00%) and that Employer contributions will be made at the current employer contribution rate (17.40%). Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the City's proportionate share of the net pension liability to changes in the discount rate. The following presents the City's proportionate share of the net pension liability calculated using the discount rate of 7.75 percent, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.75 percent) or 1-percentage-point higher (8.75 percent) than the current rate:

	1% Current	Decrease (6.75%)	Discount Rate (7.75%)	Increase (8.75%)
City's proportionate share of the net pension liability	\$ 35,728,933	27,603,186	20,896,180	

Pension plan fiduciary net position. Detailed information about the pension plan's fiduciary net position is available in the separately issued PERS financial report.

Agent Multiple-Employer Defined Benefit Pension Plan – Mississippi Municipal Retirement Systems

General information about the Plan

Plan Description

The City also participates in the Mississippi Municipal Retirement Systems ("MMRS"). The Municipal Retirement Systems and Fire and Police Disability and Relief Fund (MMRS or the Plan) is an agent multiple-employer defined benefit pension plan comprised of municipal employee plans from around the State of Mississippi for municipal employees, firefighters, and police officers serving in the participating municipalities. The Public Employees' Retirement System of Mississippi (PERS), in coordination with the governing authorities of the respective municipalities, has administered these plans since July 1, 1987.

CITY OF COLUMBUS, MISSISSIPPI
Notes to Financial Statements

DEFINED BENEFIT PENSION PLAN (CONTINUED)

NOTE 9:

Agent Multiple-Employer Defined Benefit Pension Plan – Mississippi Municipal Retirement Systems

Membership in the two general municipal employee plans and the 17 fire and police disability and relief systems under MMRS was granted to all municipal employees, fire fighters, and police officers who were not already members of PERS and who were hired prior to July 1, 1976. Two fire and police plans elected to extend the eligibility period for membership to July 1, 1987. All MRS plans were closed to new members by July 1, 1987. Eligible employees hired after July 1, 1987, automatically become members of PERS. Members covered by MRS are required to contribute varying amounts of their salary, depending on the actuarial soundness of their respective plans. Each employer contributes the remaining amounts necessary to finance participation of its own employees in MRS.

Plan provisions are established by Mississippi Code Ann. § 21-29-1 et seq., Articles 1, 3, 5, and 7, (1972, as amended), and annual local and private legislation. Statutes may be amended only by the Mississippi Legislature.

The Plan is included in the PERS Comprehensive Annual Financial Report (CAFR) as part of the pension trust funds. The System's most recent CAFR for the year ended June 30, 2020 should be read in conjunction with these financial statements. That report is available at www.pers.ms.gov.

Benefits Provided

Membership in the MMRS is comprised of employees who were hired prior to July 1, 1976 and includes only those eligible employees of the City who did not opt to become a member of PERS. MMRS provides retirement, disability, and death benefits to plan members and their beneficiaries.

CITY OF COLUMBUS, MISSISSIPPI
Notes to Financial Statements

DEFINED BENEFIT PENSION PLAN (CONTINUED)

NOTE 9:

Agent Multiple-Employer Defined Benefit Pension Plan – Mississippi Municipal Retirement Systems

Regardless of age, participating employees who retire with at least 20 years of membership service are entitled to an annual retirement allowance payable monthly for life in an amount equal to 50.0 percent of their average monthly compensation and to an additional 1.7 percent for each year of creditable service beyond 20 years, not to exceed 66.67 percent of average monthly compensation, except as may otherwise be provided through local and private legislation. Average monthly compensation for the MMRS plans is the monthly average for the last six months of service. Certain participating employers provide a minimum monthly retirement allowance. The City's plan provides a minimum \$500 monthly retirement allowance. Benefits vest upon reaching 20 years of membership service. MMRS plans also provide certain death and disability benefits. Members who terminate employment from all covered employers and are not eligible to receive monthly retirement benefits may request a full refund of employee contributions. Members covered by MMRS do not receive interest on their accumulated contributions. Upon withdrawal of contributions, a member forfeits service credit represented by those contributions. The retirees and beneficiaries of MRS plans with provisions for a Cost-of-Living Adjustment (COLA) who are receiving a retirement allowance on July 1 of each fiscal year may be entitled to a COLA. This payment is equal to the annual percentage change of the Consumer Price Index (CPI) but not to exceed 2.5 percent of the annual retirement allowance for each full fiscal year of retirement. Certain MRS plans may adopt a COLA other than one linked to the change in the CPI. These additional payments will be made only when funded by the employers.

At June 30, 2020 (measurement date), the following employees were covered by the plan:

Description	Number
Inactive Members Of Their Beneficiaries	68
Currently Receiving Benefits	
Inactive Members Entitled To But Not Yet	
Receiving Benefits	
Active Members	
Total	68

Contributions

Funding policies for MMRS are established by Mississippi statutes. Employer contributions are paid through an annual millage rate on the assessed property values of the City. For the year ended September 30, 2020, the City levied 5.82 mills to help fund MMRS. These millage rates are determined through review of each plan's benefit structure during the MMRS annual actuarial valuation and certification by the actuary as to the funding level required of the City.

CITY OF COLUMBUS, MISSISSIPPI
Notes to Financial Statements

DEFINED BENEFIT PENSION PLAN (CONTINUED)

NOTE 9:

Agent Multiple-Employer Defined Benefit Pension Plan – Mississippi Municipal Retirement Systems

During fiscal year 2020, the Fire and Police employees' contribution rate was ten percent of covered payroll. There were no active Fire and Police Plan employees in fiscal year 2020. The City's contributions to MMRS for the September 30, 2020, 2019 and 2018 were \$1,140,811, \$1,105,871, and \$1,080,485, respectively.

Net Pension Liability

The City's net pension liability for each plan is measured as the total pension liability, less the pension plan's fiduciary net position. The net pension liability of the plan was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

Actuarial Assumptions

The total pension liability in the June 30, 2020, actuarial valuation was determined using the following actuarial information and assumptions:

<u>Description</u>	<u>Assumptions</u>
Inflation	3.00%
Salary increases	3.25% - 4.75%, including inflation
Investment rate of return	6.50%, net of pension plan investment expense, including inflation

The underlying mortality assumptions used in the June 30, 2020 valuation were adopted by the PERS Board of Trustees when the experience investigation for the four-year period ending June 30, 2018, was adopted on April 27, 2019. Further details can be found on the PERS website (www.pers.ms.gov).

CITY OF COLUMBUS, MISSISSIPPI
Notes to Financial Statements

DEFINED BENEFIT PENSION PLAN (CONTINUED)

Agent Multiple-Employer Defined Benefit Pension Plan – Mississippi Municipal Retirement Systems

Discount Rate

The discount rate used to measure the total pension liability was 6.50 percent. The projection of cash flows used to determine the discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rates. 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.

Changes in Net Pension Liability

Changes in the City's net pension liability for each plan for the year ended September 30, 2020 were as follows:

	Pension Liability	Fiduciary Net Position	Pension Liability
Balance at September 30, 2019	\$ 9,719,770	986,134	8,733,636
Changes for the year:			
Interest	710,041	-	710,041
Differences between expected and actual experience	(77,681)	-	(77,681)
Contributions - employer	-	1,140,811	(1,140,811)
Net investment income	-	30,456	(30,456)
Benefit payments, including refunds of employee contributions	(1,115,893)	(1,115,893)	-
Administrative expense	-	(22,816)	22,816
Net changes	(483,533)	32,558	(516,091)
Balances at September 30, 2020	\$ 9,236,237	1,018,692	8,217,545

CITY OF COLUMBUS, MISSISSIPPI
Notes to Financial Statements

DEFINED BENEFIT PENSION PLAN (CONTINUED)

Agent Multiple-Employer Defined Benefit Pension Plan – Mississippi Municipal Retirement Systems

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the net pension liability calculated using the discount rate of 7.75 percent, as well as what the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.75 percent) or one percentage point higher (8.75 percent) than the current rate:

Description	Current Discount Rate (7.75%)	1% Decrease (6.75%)	1% Increase (6.75%)
Columbus Fire and Police	8,217,545	8,857,300	7,652,767

Pension Plan Fiduciary Net Position

Detailed information about the pension plan fiduciary net position is available in the separately issued PERS and MMRS financial reports.

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

For the year ended September 30, 2020, the plan recognized pension expense of \$586,047.

At September 30, 2020, the plan reported deferred outflows of resources and deferred inflows of resources related to the plan from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Net difference between projected and actual earnings on plan investments	\$ 29,630	-
City contributions subsequent to measurement date	67,575	-
Total	\$ 97,205	-

CITY OF COLUMBUS, MISSISSIPPI
Notes to Financial Statements

DEFINED BENEFIT PENSION PLAN (CONTINUED)

NOTE 9:

Agent Multiple-Employer Defined Benefit Pension Plan – Mississippi Municipal Retirement Systems

The above deferred outflows of resources and deferred inflows of resources represent the unamortized portion of changes to net pension liability to be recognized in future periods in a systematic and rational manner.

The amounts reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended September 30, 2021.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended September 30,	Amount
2021	\$ (540)
2022	10,425
2023	10,534
2024	9,211

Summary of Pension Plan Balances

The City's pension related balances presented on the Statement of Net Position as of September 30, 2020, by individual plan are as follows:

	PERS	Fire & Police	Total
Deferred Outflows Related to Net Pension Liability	2,219,646	97,205	2,316,851
Net Pension Liability	27,603,186	8,217,545	35,820,731
Deferred Inflows Related to Net Pension Liability	2,729,979	-	2,729,979
Pension Expense	2,170,012	586,047	2,756,059

CITY OF COLUMBUS, MISSISSIPPI
Notes to Financial Statements

NOTE 10:

EFFECT OF DEFERRED AMOUNTS ON NET POSITION

The governmental activities' unrestricted net position amount of \$(51,684,325) includes the effect of deferred inflows/outflows of resources related to pensions. A portion of the deferred outflow of resources related to pension in the amount of \$487,289 resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended September 30, 2021. The \$1,829,562 balance of the deferred outflow of resources related to pensions at September 30, 2020, will be recognized in pension expense over the next 4 years. The \$2,729,979 balance of the deferred inflow of resources related to pension at September 30, 2020, will be recognized in pension expense over the next 3 years.

NOTE 11:

DEFICIT FUND BALANCES OF INDIVIDUAL FUNDS

The following funds reported deficits in fund balances at September 30, 2020:

Fund	Deficit Amount
Landfill Fund	\$ 35,195
Parks and Recreation Fund	1,352,162
Drug Court Fund	12,224
Victim Advocate Program Fund	45,567
Fire CAP Loan Fund	192,639
Airport Improvement Program Fund	129,848
Infrastructure Improvements Fund (309)	63,523
Infrastructure Improvements Fund (314)	71,241
TAP Grant Fund	41,643

CITY OF COLUMBUS, MISSISSIPPI
Notes to Financial Statements

NOTE 12: JOINT VENTURES AND OTHER

The City of Columbus participates in several significant joint ventures. The following is a brief description of each joint venture:

I.	Name: Columbus Redevelopment Authority Purpose: To lead a major restoration project in Columbus. Government: A board made up of five members appointed by the Mayor and City. Financing: Bond issued for Columbus Redevelopment Authority that includes an agreement with the City to include in its General Fund budget sufficient monies to repay the principal and interest of the Bond. In August 2017, the council voted to earmark one mill for the Urban Renewal Project for 2017 and 1.75 in 2018 and thereafter for the next 2 years until the bonded debt has been satisfied.	Degree of Control Over Budgeting and Financing:	N/A
II.	Name: Columbus/Lowndes County Library Purpose: To operate a public library Government: A board made up of ten members appointed by the Mayor and City Council (5) and the Lowndes County Board of Supervisors (5). Financing: Taxes levied by both the City and County.	Degree of Control Over Budgeting and Financing:	N/A
III.	Name: Columbus/Lowndes County Convention and Visitors Bureau Purpose: To promote tourism within the City and County. Government: A board made up of nine members appointed by the Mayor and City Council (4); the Board of Supervisors for Lowndes County (4); and the County and City jointly appoint one individual at large. Financing: A special two percent (2%) sales tax on certain restaurants and hotels has been designated to be used to promote tourism in Columbus and Lowndes County.	Degree of Control Over Budgeting and Financing:	N/A

N/A

CITY OF COLUMBUS, MISSISSIPPI
Notes to Financial Statements

NOTE 12: JOINT VENTURES AND OTHER (CONTINUED)

The City also participates jointly with two surrounding counties and cities in providing partial funding for the Golden Triangle Regional Airport. The City appoints one of the five commissioners.

The City also is participating jointly with several surrounding cities and counties in the Golden Triangle Regional Solid Waste Management Authority, Inc. The purpose of the Authority is to provide a regional solid waste disposal facility. The City appoints ten of the thirty-eight board members. The City, as well as other surrounding cities and counties, has guaranteed certain debt of the Authority.

The above joint ventures are considered as separate reporting entities by the City's administration. Accordingly, the joint ventures have not been included in these financial statements, except the funding of each has been recorded as expenditures.

The City participates with the County in the Columbus/Lowndes Airport located on Highway 69. The County reimburses the City for 50% of any expenses exceeding revenue.

The City and County also share in the operation of the E-911 salaries expense.

The City, through an interlocal agreement, assigns certain personnel, and provides office space and utilities to the Metro Narcotics Unit.

NOTE 13: 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 carries commercial insurance for these risks. Settled claims resulting from these insured risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Under GASB Statement No. 10, *Accounting and Financial Reporting for Risks Financing and Related Insurance Issues*, a liability for claims must 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 that the amount of the loss can be reasonably estimated. As of the date of this audit report, there were no known claims above the amount of coverage purchased for risks of loss related to torts; theft of, damage to, and the destruction of assets; errors and omissions; injuries to employees; and natural disasters at September 30, 2020; therefore, no liability has been accrued at this time.

NOTE 14: PROPERTY TAX

The Mayor and City Council, each year at a meeting in September, levies property taxes for the ensuing fiscal year which begins on October 1. Real property taxes become a lien on January 1 of the current year, and personal property taxes become a lien on March 1 of the current year. Taxes on both real and personal property, however, are due on or before February 1 of the succeeding year. The City taxes are collected and remitted to the City by the Lowndes County Tax Collector.

The distribution of taxes to funds was made in accordance with prescribed tax levies, and uncollected taxes were properly handled.

Delinquent taxes are not recorded as assets.

NOTE 15: COMMITMENTS AND CONTINGENCIES

The City is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, it is the opinion of the City, after consultation with counsel, that resolution of these matters will not have a material adverse effect on the financial condition of the government.

In the normal course of operations, the City receives grant funds from various Federal and State agencies. The grant programs are subject to audit by agents of the granting authority, the purpose of which is to ensure compliance with conditions precedent to the granting of funds. Any liability for reimbursement which may arise is not believed to be material.

NOTE 16: SUBSEQUENT EVENTS

Events that occur after the Statement of Net Position date but before the financial statements are available to be issued must be evaluated for recognition or disclosure. The effects of subsequent events that provide evidence about conditions that existed at the Statement of Net Position date are recognized in the accompanying financial statements. Subsequent events which provide evidence about conditions that existed after the Statement of Net Position date require disclosure in the accompanying notes. Management of City of Columbus, Mississippi evaluated the activity of the city through January 30, 2023, and determined that the following subsequent events are required to be disclosed in the notes to the financial statements:

Since the advent of the COVID-19 pandemic in March 2020, the City of Columbus has maintained relative operative normalcy. To date, national COVID-19 related regulation has not significantly adversely impacted operations. As of the date of the audit report, management declines to speculate on when the return to pre-COVID-19 operations will occur, but does not anticipate a material impact on normal operations for the city.

CITY OF COLUMBUS, MISSISSIPPI
Notes to Financial Statements

NOTE 16: SUBSEQUENT EVENTS (CONTINUED)

On October 6, 2020, the City approved refunding the 2010 City of Columbus General Obligation Bond Issue by issuing \$8,900,000 in Series 2020 General Obligation Refunding Bonds for the purpose of refunding all the 2010 Mississippi Development Bank Special Obligation Bonds.

On December 10, 2020, The City was notified that The Office of the State Auditor of Mississippi has received a check totaling \$242,951.13 in settlement of The City's claim against the bonding company for the misappropriation of City funds by The City's former CFO. According to the Office of the State Auditor Fiscal Year 2021 Exceptions Report, a balance of \$111,945.14 remains to fully satisfy the excepted amount, which includes the cost of the investigation. As of the report date, no additional funds have been received besides the amount listed above.

On August 26, 2021, the City approved refunding the 2014 City of Columbus General Obligation Bond Issue by issuing \$4,200,000 in Series 2021 General Obligation Refunding Bonds for the purpose of refunding all of the 2014 Mississippi Development Bank Special Obligation Bonds.

On May 6, 2022, Columbus Light and Water Electric Division, a component unit of the City of Columbus, received the Series 2022 Mississippi Development Bank Special Obligation Bond for \$8,000,000 issued by Mississippi Development Bank. The bond has an interest rate of 3.02% with annual maturities from \$470,000 to \$650,000 through March 1, 2037.

On July 19, 2022, the City approved MDOT's Transportation Alternatives Application for 5th Street Pedestrian Improvements, Surface Transportation Block Grant Program. The Total project cost is estimated to be \$1,825,280.03, with the federal share being \$1,382,787.90, and Lowndes County participation being \$442,492.13, which the City will reimburse.

On December 20, 2022 the City authorized its counsel to make demand upon Cooper Marine & Timberlands in the amount of \$4,215,097 in exchange for a release and settlement agreement, an assignment of the City's claims against Max Marine, LLC to Cooper. Cooper Marine & Timberlands accepted the terms of the City's settlement demand, and on January 31, 2023 the City approved an emergency repair of the bridge for \$4,019,597.00, and an assignment of the City's claims against Max Marine to Cooper Marine & Timberlands; and execution of a release and settlement agreement ending the litigation. As of the report date, the City had not received the settlement proceeds.

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF COLUMBUS, MISSISSIPPI
Budgetary Comparison Schedule -
-Budget and Actual (Non-GAAP Budgetary Basis) - General Fund
For the Year Ended September 30, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive(Negative)
REVENUES				
Property Taxes	\$ 8,864,580	8,940,261	10,334,001	1,393,740
Licenses and Permits	609,062	467,455	477,449	9,994
Intergovernmental Revenues	11,355,203	11,600,646	11,754,069	153,423
Charges for Services	1,986,377	2,177,696	2,505,318	327,622
Fines and Forfeits	499,020	170,069	152,988	(17,081)
Interest Income	82,126	90,210	107,530	17,320
Miscellaneous Revenues	364,394	179,764	315,090	135,326
Total Revenues	23,760,762	23,626,101	25,646,445	2,020,344
EXPENDITURES				
Current:				
General Government	2,733,724	2,762,364	2,890,834	(128,470)
Public Safety	11,548,772.00	10,546,179	11,625,424	(1,079,245)
Public Works	4,438,084	4,672,094	4,753,995	(81,901)
Cemetery	25,300	31,190	139,190	(108,000)
Culture and Recreation	355,313	291,733	1,391,194	(1,099,461)
Conservation, Urban and Economic Development	324,118	437,784	871,031	(433,247)
Intergovernmental-Garage	688,776	664,617	724,880	(60,263)
Agency Appropriations	524,500	473,738	695,247	(221,509)
Debt Service	383,842	375,581	433,924	(58,343)
Total Expenditures	21,022,429	20,255,280	23,525,719	(3,270,439)
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,738,333	3,370,821	2,120,726	(1,250,095)
OTHER FINANCING SOURCES (USES)				
Transfers from Other Departments	300,000	225,652	176,125	(49,527)
Transfers to Other Departments	(2,076,398)	(138,094)	-	138,094
Net Other Financing Sources (Uses)	(1,776,398)	87,558	176,125	88,567
Net Change in Fund Balance	961,935	3,458,379	2,296,851	(1,161,528)
Fund Balance - Beginning	4,275,268	5,199,880	2,852,739	(2,347,141)
Change in Accounting Standard (GASB 84)	-	-	929,386	929,386
Prior Period Adjustments	4,275,268	5,199,880	3,848,669	66,544
Fund Balance - Ending	\$ 5,237,203	8,658,259	6,145,520	(2,512,739)

The accompanying notes to required supplementary information is an integral part of this schedule.

CITY OF COLUMBUS, MISSISSIPPI
Budgetary Comparison Schedule -
Budget and Actual (Non-GAAP Budgetary Basis)
Municipal Fire Protection Fund
For the Year Ended September 30, 2020

	Original Budget	Final Budget	Actual (Budgetary Basis)	Variance with Final Budget Positive (Negative)
REVENUES				
Charges for services	-	-	622,786	622,786
Interest income	-	-	3,616	3,616
Total Revenues	-	-	626,402	626,402
EXPENDITURES				
Current:				
Public safety	-	-	761,907	(761,907)
Total Expenditures	-	-	761,907	(761,907)
Excess of Revenues over (under) Expenditures	-	-	(135,505)	(135,505)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	100,930	100,930
Total Other Financing Sources and Uses	-	-	100,930	100,930
Net Change in Fund Balance	-	-	(34,575)	(34,575)
Fund Balances - Beginning	626,660	1,735,899	313,354	(1,422,545)
Fund Balances - Ending	\$ 626,660	1,735,899	278,779	(1,457,120)

The accompanying notes to Required Supplementary Information are an integral part of this schedule.

CITY OF COLUMBUS, MISSISSIPPI
Schedule of the City's Proportionate Share of the Net Pension Liability
Last 10 Fiscal Years*

	2020	2019	2018	2017	2016	2015
City's proportion of the net pension liability	\$ 27,603,186	28,810,726	27,809,662	25,292,826	26,457,216	22,769,212
City's proportionate share of the net pension liability	0.142587%	0.163772%	0.167196%	0.152152%	0.148116%	0.147297%
City's covered-employee payroll	\$ 9,493,991	10,665,423	10,677,041	9,760,641	9,475,346	9,202,286
City's proportionate share of the net pension liability as a percentage of covered-employee payroll	307.90%	270.13%	260.46%	259.13%	279.22%	247.43%
Plan fiduciary net position as a percentage of the total pension liability	58.97%	61.59%	62.54%	61.49%	57.47%	61.70%

*The amounts presented for each fiscal year were determined as of the measurement date of June 30 of the fiscal year presented.

The schedule is presented to illustrate the requirement to show information for 10 years. However, GASB 68 was implemented in FYE 9/30/15, and, until a full 10-year trend is compiled, the City has only presented information for the years in which information is available.

The accompanying notes to required supplementary information is an integral part of this schedule.

CITY OF COLUMBUS, MISSISSIPPI
Schedule of the City's Contributions
Last 10 Fiscal Years

	2020	2019	2018	2017	2016	2016
Contractually required contribution	\$ 1,652,044	1,669,730	1,697,735	1,575,411	1,566,462	1,458,235
Contribution in relation to the contractually required contribution	1,652,044	1,669,730	1,697,735	1,575,411	1,566,462	1,458,235
Contribution deficiency (excess)	\$ -	-	-	-	-	-
City's covered-employee payroll	\$ 9,494,506	10,328,849	10,780,512	10,002,615	9,945,790	9,258,635
Contributions as a percentage of covered-employee payroll	17.40%	16.17%	15.75%	15.75%	15.75%	15.75%

Required City contributions were 15.75% through June 30, 2018. Effective July 1, 2019, the required contribution increased to 17.40%.

The schedule is presented to illustrate the requirement to show information for 10 years. However, GASB 68 was implemented in FYE 9/30/15, and, until a full 10-year trend is compiled, the City has only presented information for the years in which information is available.

The accompanying notes to required supplementary information is an integral part of this schedule.

CITY OF COLUMBUS, MISSISSIPPI
Required Supplementary Information
Mississippi Municipal Retirement Systems -
Columbus Fire & Police Plan
Schedule of Changes in Net Pension Liability and Related Ratios
Last Ten Fiscal Years

	2020	2019	2018	2017	2016	2015
Measurement period fiscal year end	6/30/2020	6/30/2019	6/30/2018	6/30/2017	6/30/2016	6/30/2015
Total pension liability:						
Service Cost	\$ -	-	-	-	-	15,261
Interest	710,041	734,253	777,517	804,961	829,977	852,517
Difference between expected and actual experience	(77,681)	134,157	(179,905)	(11,192)	47,935	49,164
Change of assumptions	-	(51,442)	-	31,291	-	349,885
Benefit payments, including refunds of employee contributions	(1,115,893)	(1,142,849)	(1,168,880)	(1,189,462)	(1,211,944)	(1,215,869)
Net change in total pension liability	(483,533)	(325,881)	(571,268)	(364,402)	(334,032)	50,958
Total pension liability, beginning	9,719,770	10,045,651	10,616,919	10,981,321	11,315,353	11,264,395
Total pension liability, ending	<u>\$ 9,236,237</u>	<u>9,719,770</u>	<u>10,045,651</u>	<u>10,616,919</u>	<u>10,981,321</u>	<u>11,315,353</u>
Plan fiduciary net position:						
Contributions - employer	\$ 1,140,811	1,105,871	1,080,485	1,043,215	974,649	979,604
Contributions - member	-	-	-	-	-	1,439
Net investment income	30,456	66,889	74,795	129,571	46,661	39,473
Benefit payments, including refunds of employee contributions	(1,115,893)	(1,142,849)	(1,168,880)	(1,189,462)	(1,211,944)	(1,215,869)
Administrative expense	(22,816)	(22,117)	(21,610)	(20,864)	(19,493)	(19,592)
Other	-	398	(92)	2,935	16,642	(222,769)
Net change in plan fiduciary net position	32,558	8,192	(35,302)	(34,605)	(193,485)	(437,714)
Plan fiduciary net position, beginning	986,134	977,942	1,013,244	1,047,849	1,241,334	1,679,048
Plan fiduciary net position, ending	<u>\$ 1,018,692</u>	<u>986,134</u>	<u>977,942</u>	<u>1,013,244</u>	<u>1,047,849</u>	<u>1,241,334</u>
Plan fiduciary net position as a percentage of total pension liability	11.03%	10.15%	9.73%	9.54%	9.54%	10.97%
Covered payroll	N/A	N/A	N/A	N/A	N/A	N/A
Net pension liability as a percentage of covered payroll	N/A	N/A	N/A	N/A	N/A	N/A

GASB 68 was implemented in fiscal year 2015, information is not available to present a full ten years. The City has presented information for the years in which it is available.

The amounts presented were determined as of the measurement date of June 30 of the fiscal year presented.

Payroll related information is not provided because the plan is closed to new entrants and there are no remaining active members in the plan.

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

CITY OF COLUMBUS, MISSISSIPPI
Required Supplementary Information
Mississippi Municipal Retirement Systems -
Columbus Fire & Police Plan
Schedule of the City's Contributions
Last Ten Fiscal Years

	2020	2019	2018	2017	2016	2015
Actuarially determined contribution	\$ 1,140,811	1,105,871	1,080,485	1,043,215	974,649	979,604
Contributions in relation to the actuarially required contribution	1,140,811	1,105,871	1,080,485	1,043,215	974,649	979,604
Contribution deficiency (excess)	\$ <u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>
Covered payroll	N/A	N/A	N/A	N/A	N/A	N/A
Contribution as a percentage of covered payroll	N/A	N/A	N/A	N/A	N/A	N/A

GASB 68 was implemented in fiscal year 2015, information is not available to present a full ten years. The City has presented information for the years in which it is available.

The amounts presented were determined as of the measurement date of June 30 of the fiscal year presented.

Payroll related information is not provided because the plan is closed to new entrants and there are no remaining active members in the plan.

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

CITY OF COLUMBUS, MISSISSIPPI
Notes to Required Supplementary Information

Budgetary Information

NOTE 1 – GENERAL INFORMATION

Statutory requirements dictate how and when the City's budget is to be prepared. Generally, in the month of August, prior to the ensuing fiscal year beginning each October 1, the City Council of the City, using historical and anticipated fiscal data and proposed budgets submitted by the various departments, prepares an original budget for each of the Governmental Funds for said fiscal year. The completed budget for the fiscal year includes for each fund every source of revenue, each general item of expenditure, and the encumbered cash and investment balances. When during the fiscal year it appears to the City Council that the budgetary estimates will not be met, it may make revisions to the budget.

The City's budget is prepared in accordance with the requirements established by the Office of the State Auditor of Mississippi. These requirements require revenues to be budgeted based on actual cash receipts and expenditures to be budgeted based on actual expenses including those incurred and paid within 30 days after year end. The comparison of budget and actual is based on budget as required by the OSA and on actual based on modified accrual accounting. The variance between the two reporting methods is not considered to be material to the comparison.

NOTE 2 – BASIS OF PRESENTATION

The Budgetary Comparison Schedule – Budget and Actual presents the original legally adopted budget, the final legally adopted budget, actual amounts and variances between the final budget and the actual amounts. The schedule is presented for the General Fund.

NOTE 3 – EXCESS OF ACTUAL EXPENDITURES OVER BUDGET IN INDIVIDUAL FUNDS

The following fund had an excess of actual expenditures over budget for the year ended September 30, 2020.

Fund	General Fund	\$
Excess		3,270,439

CITY OF COLUMBUS, MISSISSIPPI
Notes to Required Supplementary Information

NOTE 4 – UNBUDGETED FUNDS

The following were unbudgeted funds that had expenditures for the year ended September 30, 2020:

Fund	Expenditures
Municipal Fire Protection	761,907
2% Restaurant, Lounge & Motel Tax Fund	1,394,000
Landfill Fund	240,728
Parks and Recreation Fund	1,089,507
Municipal Resource Fund	15,000
Drug Court Fund - Code 99-19-73 Fund	70,711
Victim Advocate Program Fund	55,714
Auditorium Bond Fund - Motel Tax Fund	207,600
Series 2013 Bonds-Trotter Ctr Renov Debt Fund	225,938
ESCO Project -CL&W Debt Service Fund	153,460
Digital Water Meter Fund	218,116
Moore's Creek Crossing - TIF Fund	224,618
University Mall-TIF Fund	120,393
LED Street Light Project Fund	3,326,310
General Obligation Bonds Debt Service Fund	724,247
Urban Renewal Bond Fund	65,817
Storm 2019 Fund	82,631
Fire Cap Loan Fund	355,164
City of Columbus - BEP Program Fund	136,918
MDOT Summer Program 2000 Fund	2,225
Airport Improv Program & Multi-Modal Fund	200,100
Ampitheater/Riverwalk Extension Fund	501,867
Infrastructure Improvements 2016 Bonds Fund	68,826
TAP Grant Fund	128,020
Police & Fire Disability Retirement Fund	1,150,192

The unbudgeted funds are in violation of state law.

CITY OF COLUMBUS, MISSISSIPPI
Notes to Required Supplementary Information

Pension Schedules - PERS

NOTE 1 – CHANGES OF ASSUMPTIONS

In 2015 and later, the expectation of retired life mortality was changed to the RP-2014 Healthy Annuitant Blue Collar Table projected to 2016 using Scale BB rather than the RP-2000 Mortality Table, which was used prior to 2015. In 2015, the expectation of disabled mortality was changed to the RP-2014 Disabled Retiree Table, rather than the RP-2000 Disabled Mortality Table, which was used prior to 2015. Withdrawal rates, pre-retirement mortality rates, disability rates, and service retirement rates were also adjusted to more closely reflect actual experience. In 2015, assumed rates of salary increase were adjusted to more closely reflect actual and anticipated experience. Finally, the price inflation and investment rate of return assumptions were changed from 3.50% to 3.00% and 8.00% to 7.75%, respectively.

In 2016, the assumed rate of interest credited to employee contributions was changed from 3.50% to 2.00%. In 2017, the expectation of retired life mortality was changed to the RP-2014 Healthy Annuitant Blue Collar Mortality Table projected with Scale BB to 2022. Small adjustments were also made to the Mortality Table for disabled lives. The wage inflation assumption was reduced from 3.75% to 3.25%. Withdrawal rates, pre-retirement mortality rates, disability rates, and service retirement rates were also adjusted to more closely reflect actual experience. Finally, the percentage of active member disabilities assumed to be in the line of duty was increased from 6% to 7%.

In 2019 the expectation of retired life mortality was changed to the PUBS.H-2010(B) Retiree Table with the following small adjustments. For males, 112% of male rates from ages 18 to 75 scaled down to 105% for ages 80 to 119. For females, 85% of the female rates from ages 18 to 65 scaled up to 102% from ages 75 to 119. Projection scale MP-2018 will be used to project future improvements in life expectancy generationally. The expectation of disabled mortality was changed to Pub T.H-2010 Disabled Retiree Table for disabled retirees with the following adjustments. For males, 137% of male rates at all ages, and for females, 155% of female rates at all ages. The price inflation assumption was reduced from 3.00% to 2.75% and the wage inflation assumption was reduced from 3.25% to 3.00%. Withdrawal rates, pre-retirement mortality rates, and service retirement rates were also adjusted to more closely reflect actual experience. The percentage of active member disabilities assumed to be in the line of duty was increased from 7% to 9%.

NOTE 2 – CHANGES OF BENEFIT PROVISIONS

Effective July 1, 2016, the interest rate on employee contributions shall be calculated based on the money market rate as published by the Wall Street Journal on December 31 of each preceding year with a minimum rate of one percent and a maximum rate of five percent.

CITY OF COLUMBUS, MISSISSIPPI
Notes to Required Supplementary Information

NOTE 3 – METHOD AND ASSUMPTIONS USED IN CALCULATIONS OF ACTUARIALY 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, 2015 valuation for the June 30, 2017 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	30.9 years
Asset valuation method	5-year smoothed market
Price inflation	3.00 percent
Salary increase	3.25 percent to 18.50 percent, including inflation
Investment rate of return	7.75 percent, net of pension plan investment expense, including inflation

Pension Schedules - MMRS

NOTE 1 – CHANGES OF ASSUMPTIONS

In 2015 and later, the post-retirement mortality tables were changed. The price inflation assumption was reduced from 3.50% to 3.00%. The real rate of return net of investment expenses changed from 4.50% to 4.75%. Due to this change and the change in price inflation, the investment return assumption was reduced from 8.00% to 7.75%.

In 2017 and later, the assumed rates of mortality were revised to reflect the results of the experience investigation for the five-year period ended June 30, 2016 and adopted by the PERS Board on April 25, 2017.

In 2019 and later, the assumed rates of mortality were revised to reflect the results of the experience investigation for the five-year period ended June 30, 2018 and adopted by the PERS Board on August 27, 2019.

NOTE 2 – CHANGES OF BENEFIT PROVISIONS

There were no changes to benefit provisions since the last valuation.

CITY OF COLUMBUS, MISSISSIPPI
Notes to Required Supplementary Information

NOTE 3 – METHOD AND ASSUMPTIONS USED IN CALCULATIONS OF ACTUARIALY DETERMINED CONTRIBUTIONS

The actuarially determined contribution rates in the schedule of the City's contributions are calculated as of June 30, two years prior to the end of the plan year in which the contributions are reported (June 30, 2018 valuation for the June 30, 2020 plan year-end.)

The following actuarial methods and assumptions were used to determine the most recent contribution rate reported in that schedule:

Actuarial cost method	Ultimate Asset Reserve
Amortization method	N/A
Remaining amortization period	N/A
Asset valuation method	Market value of assets
Price inflation	3.00 percent
Salary increase	3.25 percent to 4.75 percent, including inflation
Investment rate of return	6.50 percent, net of pension plan investment expense, including inflation

OTHER SUPPLEMENTAL INFORMATION

CITY OF COLUMBUS, MISSISSIPPI
Schedule of Bonded Indebtedness - Governmental Activities
September 30, 2020

Governmental Activities:						
General Obligation, Special Obligation, and TIF Bonds						
Name and Date	Maturity Date	Interest Percent	Balance 10/1/19	Issued	Redeemed	Balance 9/30/20
Special Obligation Bonds, Series 2010						
2020	3.75		515,000		515,000	-
2021	4.00		530,000			530,000
2022	4.25		350,000			350,000
2023	4.25		360,000			360,000
2024	4.25		375,000			375,000
2025	4.125		390,000			390,000
Thereafter	4.125-4.50		2,665,000			2,665,000
Total						
			5,185,000	-	515,000	4,670,000
Special Obligation Bonds, Series 2013						
2020	4.55		150,000		150,000	-
2021	4.55		155,000			155,000
2022	4.55		165,000			165,000
2023	4.55		170,000			170,000
2024	4.55		180,000			180,000
2025	4.55		190,000			190,000
Thereafter	4.55		615,000			615,000
Total						
			1,625,000	-	150,000	1,475,000
General Obligation Note, Series 2014						
2020	3.25		400,000		400,000	-
2021	3.25		500,000			500,000
2022	3.25		500,000			500,000
2023	3.25		500,000			500,000
2024	3.25		500,000			500,000
2025	3.25		450,000			450,000
Thereafter	3.25		1,825,000			1,825,000
Total						
			4,675,000	-	400,000	4,275,000
Tax Increment Financing, Series 2015						
2020	6.00		30,000		30,000	-
2021	6.00		100,000			100,000
2022	6.00		105,000			105,000
2023	6.00		110,000			110,000
2024	7.125		115,000			115,000
2025	7.125		125,000			125,000
Thereafter	7.125		1,260,000			1,260,000
Total						
			1,845,000	-	30,000	1,815,000
Tax Increment Financing, Series 2016						
2020	5.75		124,000		124,000	-
2021	5.75		64,000			64,000
2022	5.75		68,000			68,000
2023	5.75		72,000			72,000
2024	5.75		76,000			76,000
2025	5.75		80,000			80,000
Thereafter	5.75		523,000			523,000
Total						
			1,007,000	-	124,000	883,000

CITY OF COLUMBUS, MISSISSIPPI
Schedule of Bonded Indebtedness - Governmental Activities
September 30, 2020

<u>Name and Date</u>	<u>Maturity Date</u>	<u>Interest Percent</u>	<u>Balance 10/1/19</u>	<u>Issued</u>	<u>Redeemed</u>	<u>Balance 9/30/20</u>
Special Obligation Bonds, Series 2016	2020	2.48	150,000	-	150,000	-
	2021	2.48	150,000	-	-	150,000
	2022	2.48	150,000	-	-	150,000
	2023	2.48	235,000	-	-	235,000
	2024	2.48	275,000	-	-	275,000
	2025	2.48	300,000	-	-	300,000
	Thereafter	2.48	4,090,000	-	-	4,090,000
	Total		5,350,000	-	150,000	5,200,000
General Obligation Note, Series 2019	2020	3.34	-	-	-	-
	2021	3.34	-	-	-	-
	2022	3.34	-	-	-	-
	2023	3.34	-	-	-	-
	2024	3.34	-	-	-	-
	2025	3.34	-	-	-	-
	Thereafter	3.34	800,000	200,000	-	1,000,000
	Total		800,000	200,000	-	1,000,000
Special Obligation Bonds, Series 2020	2020	2.50	-	-	-	-
	2021	2.50	-	-	-	-
	2022	2.50	-	-	-	-
	2023	2.50	429,000	-	-	429,000
	2024	2.50	440,000	-	-	440,000
	2025	2.50	451,000	-	-	451,000
	Thereafter	2.50	5,180,000	6,500,000	-	6,500,000
	Total		5,180,000	6,500,000	-	6,500,000
Total General Obligation Note, Series 2019						
Total General Obligation Bonds, Series 2020						
Total General Obligation, Special Obligation, and TIF Bonds						
			<u>\$ 20,487,000</u>	<u>\$ 6,700,000</u>	<u>\$ 1,369,000</u>	<u>\$ 25,818,000</u>

CITY OF COLUMBUS, MISSISSIPPI
Schedule of Long-Term Notes - Governmental Activities
September 30, 2020

Payer	Maturity Date	Interest Percent	Balance 10/1/2019	Transactions Issued	Redeemed	Balance 9/30/2020
Notes Payable Governmental Activities:						
Mississippi Development Authority, 2009	2020	2.00	4,998		4,998	-
	2021	2.00	5,110			5,110
	2022	2.00	5,213			5,213
	2023	2.00	5,318			5,318
	2024	2.00	5,425			5,425
	2025	2.00	5,535			5,535
Thereafter		2.00	23,671			23,671
Total			55,270	-	4,998	50,272
Mississippi Development Authority, 2012	2020	2.00	26,662		26,662	-
	2021	2.00	27,171			27,171
	2022	2.00	4,768			4,768
Total			58,601	-	26,662	31,939
Mississippi Development Authority, 2012	2020	2.00	23,340		23,340	-
	2021	2.00	23,832			23,832
	2022	2.00	24,313			24,313
	2023	2.00	4,278			4,278
Total			75,763	-	23,340	52,423
Columbus Light & Water Department	2020	0.04	150,000		150,000	-
	2021	1.25	150,000			150,000
Total			300,000	-	150,000	150,000
Mississippi Development Authority, 2018	2020	2.00	-			-
	2021	2.00	17,715			17,715
	2022	2.00	27,018			27,018
	2023	2.00	27,564			27,564
	2024	2.00	28,120			28,120
	2025	2.00	28,688			28,688
Thereafter		2.00	169,084			169,084
Total			298,189	-		298,189
Total Notes Payable, Governmental Activities						
			\$ 489,634	\$ 298,189	\$ 205,000	\$ 582,823

CITY OF COLUMBUS, MISSISSIPPI
Schedule of Capital Lease Obligations - Governmental Activities
September 30, 2020

Payee	Maturity Date	Interest Percent	Balance 10/1/2019	Issued	Redeemed	Balance 9/30/2020
Regions Equipment Finance Corp	2020	3.00	114,227	-	114,227	-
	2021	3.00	117,926	-	-	117,926
	2022	3.00	121,746	-	-	121,746
	2023	3.00	125,688	-	-	125,688
	2024	3.00	129,759	-	-	129,759
	Thereafter	3.00	600,033	-	-	600,033
	Total		1,209,379	-	114,227	1,095,152
Regions Equipment Finance Corp	2020	3.01	162,824	-	162,824	-
	2021	3.01	222,874	-	-	222,874
	2022	3.01	229,658	-	-	229,658
	2023	3.01	236,649	-	-	236,649
	2024	3.01	243,853	-	-	243,853
	2025	3.01	258,926	-	-	258,926
	Thereafter	3.01	1,148,476	-	-	1,148,476
	Total		2,503,260	-	162,824	2,340,436
Regions Equipment Finance Corp	2020	1.99	4,443	-	4,443	-
	Total		4,443	-	4,443	-
Regions Equipment Finance Corp	2020	1.99	15,254	-	15,254	-
	Total		15,254	-	15,254	-
Trustmark National Bank	2020	2.28	113,772	-	113,772	-
	2021	2.28	116,399	-	-	116,399
	2022	2.28	119,080	-	-	119,080
	2023	2.28	121,824	-	-	121,824
	2024	2.28	124,631	-	-	124,631
	2025	2.28	127,502	-	-	127,502
	Thereafter	2.28	10,761	-	-	10,761
	Total		733,969	-	113,772	620,197
Bankfirst Financial Services	2020	2.40	61,140	-	61,140	-
	2021	2.40	62,864	-	-	62,864
	2022	2.40	64,411	-	-	64,411
	2023	2.40	27,169	-	-	27,169
	Total		215,584	-	61,140	154,444
Bank Leasing	2020	3.49	107,088	-	107,088	-
	2021	3.49	177,998	-	-	177,998
	2022	3.49	184,265	-	-	184,265
	2023	3.49	190,752	-	-	190,752
	2024	3.49	197,469	-	-	197,469
	2025	3.49	204,421	-	-	204,421
	Thereafter	3.49	2,338,007	-	-	2,338,007
	Total		3,400,000	-	107,088	3,292,912
Total Capital Lease Obligations, Governmental Activities						
			\$ 4,681,889	\$ 3,400,000	\$ 578,748	\$ 7,503,141

CITY OF COLUMBUS, MISSISSIPPI
Schedule of Surety Bonds for Municipal Officials
September 30, 2020

<u>Name</u>	<u>Position</u>	<u>Company</u>	<u>Bond</u>
Robert Smith	Mayor	Western Surety Company	\$ 50,000
Ethel Taylor Stewart	Councilman	Western Surety Company	\$100,000
Joseph W. Mickens	Councilman	Western Surety Company	\$100,000
Charles E. Box	Councilman	Western Surety Company	\$100,000
Pierre Beard	Councilman	Western Surety Company	\$100,000
Stephen Jones	Councilman	Western Surety Company	\$100,000
William E. Gavin	Councilman	Western Surety Company	\$100,000
Deliah Vaughn	CFO	Western Surety Company	\$100,000
Fred Shelton	Chief of Police	Travelers	\$ 50,000
All departments under jurisdiction of Mayor and City Council	Blanket Bond All Employees	State Auto Property and Insurance Company	\$100,000
Proprietary Fund – Electric & Water Department	Blanket Bond Covering All Employees	State Auto Property and Insurance Company	\$ 50,000

CITY OF COLUMBUS, MISSISSIPPI
Schedule of Expenditures of Federal Awards
Year Ended September 30, 2020

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Passed Through to Sub-Recipients	Federal Expenditures
Department of Homeland Security: Passed Through Mississippi Emergency Management Agency: Disaster Grants - Public Assistance Disaster Grants - Public Assistance Disaster Grants - Public Assistance Total Disaster Grants - Public Assistance	97.036 97.036 97.036 97.036	PW-969478 PW-96116 PW-96116 PW-96116	\$ - \$ - \$ - \$ -	45,666 29,323 74,989 -
Department of Justice: Passed Through Mississippi Department of Public Safety: STOP Violence Against Women Formula Grants Direct Program: COVID-19 Coronavirus Emergency Supplemental Funding Program	16.588 97.044 97.044 16.034	N/A EMW-2017-FV-02275 EMW-2017-FV-02275 2020-VD-BX-1036	- - - -	38,065 318,183 161,987 480,170
Total Department of Homeland Security			-	555,159
Department of Justice: Passed Through Mississippi Department of Transportation: Highway Planning and Construction Direct Program: Airport Improvement Program Airport Improvement Program Total Direct Programs	20.205 20.106 20.106 20.106	N/A 3-28-019-020-2019 3-28-019-020-2019 3-28-0019-021-2020	- - - -	138,700 90,357 23,434 113,791
Total Department of Transportation			-	252,491
Department of Housing and Urban Development: Passed Through Mississippi HOME Corporation: Community Development Block Grants/Entitlement Grant Home Investment Partnership Program Total Department of Housing and Urban Development	14.218 14.239 14.239	HBR-002A 1230-M18-SG-280-152 1230-M18-SG-280-152	- - -	135,116 5,000 140,116
Department of Treasury: Passed Through Mississippi Emergency Management Agency: Coronavirus Relief Fund Total Department of Treasury	21.019 44-104 21.019	44-104 44-104 44-104	- - -	553,696 553,696 -
Total Expenditures of Federal Awards			\$ -	\$ 1,576,660

See accompanying notes to schedule of expenditures of federal awards.

CITY OF COLUMBUS, MISSISSIPPI
Notes to Schedule of Expenditures of Federal Awards
September 30, 2020

Note 1: Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal grant activity of the City of Columbus, Mississippi under programs of the federal government for the year ended September 30, 2020. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the City of Columbus, Mississippi, 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 modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), wherein certain types of expenditures are not allowable or are limited to reimbursement.

The City has no indirect cost allocations and has not made an election to adopt the rate allowed by the uniform guidance.

Pass-through grantor identifying numbers are presented where available.

**INDEPENDENT AUDITORS' 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***



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**INDEPENDENT AUDITORS' 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**

Honorable Mayor and Members of the City Council
The City of Columbus
Columbus, 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 aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Columbus, Mississippi as of and for the year ended September 30, 2020, and the related notes to financial statements, which collectively comprise the City of Columbus, Mississippi's basic financial statements and have issued our report thereon dated January 30, 2023.

Internal Control over Financial Reporting

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

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as described in the accompanying schedule of findings and questioned costs, we did identify certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

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. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as items **2020-001, 2020-002, 2020-006, 2020-007 and 2020-008** to be material weaknesses.

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. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as items **2020-003, 2020-004, 2020-005 and 2020-010** to be significant deficiencies.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Columbus, Mississippi'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 an instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned costs as items **2020-009**

City of Columbus, Mississippi's Response to Findings

City of Columbus, Mississippi's response to the findings identified in our audit is described in the accompanying Auditee's Corrective Action Plan. City of Columbus, Mississippi's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

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

Watkins, Ward and Stafford, PLLC

Columbus, Mississippi
January 30, 2023

Watkins Ward and Stafford, P.C.

**Independent Auditors' Report on Compliance for Each Major Federal Program
and on Internal Control Over Compliance Required by the Uniform Guidance**



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**Independent Auditors' Report on Compliance for Each Major Federal Program
and on Internal Control Over Compliance Required by the Uniform Guidance**

Honorable Mayor and Members of the City Council
The City of Columbus
Columbus, Mississippi

Report on Compliance for Each Major Federal Program

We have audited the City of Columbus, Mississippi's compliance with the types of compliance requirements described in the *OAG Compliance Supplement* that could have a direct and material effect on the City of Columbus' major federal program for the year ended September 30, 2020. The City of Columbus, Mississippi's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for the City of Columbus, Mississippi's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of *Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City of Columbus, Mississippi's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the City of Columbus, Mississippi's compliance.

Opinion on Each Major Federal Program

In our opinion, The City of Columbus, Mississippi complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each major federal program for the year ended September 30, 2020.

Report on Internal Control Over Compliance

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

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies may exist that have not been identified. We did identify a certain deficiency in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as items 2020-011, that we consider to be a material weaknesses.

City of Columbus, Mississippi's Response to Finding

City of Columbus, Mississippi's response to the internal control over compliance finding identified in our audit is described in the accompanying Auditee's Corrective Action Plan. City of Columbus, Mississippi's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Purpose of this Report

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.

Watkins, Ward and Stafford, PLLC

Columbus, Mississippi
January 30, 2023

Watkins Ward and Stafford, P.C.

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
WITH STATE LAWS AND REGULATIONS**



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**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
WITH STATE LAWS AND REGULATIONS**

The Honorable Mayor and Members of the City Council
The City of Columbus
Columbus, Mississippi

We have audited the financial statements of governmental activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of City of Columbus, Mississippi, as of and for the year ended September 30, 2020, which collectively comprise the City of Columbus, Mississippi's basic financial statements and have issued our report thereon dated January 30, 2023. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the procedures prescribed by the State Auditor, and accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

As required by the state legal compliance audit program prescribed by the Office of the State Auditor, we have also performed procedures to test compliance with certain state laws and regulations. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the City's compliance with these requirements. Accordingly, we do not express such an opinion.

The results of procedures performed to test compliance with certain other state laws and regulations and our audit of the financial statements disclosed the following instances of noncompliance with state laws and regulations. Our findings and recommendations, and your responses are as follows:

1. Economic Interest Statements for elected officials should be filed in a timely manner

Finding

Miss. Code Section 25-4-29, Miss. Code Ann. (1972) states "Every incumbent public official required by paragraphs (a),(b), (d) and (e) of Section 25-4-25 to file a statement of economic interest shall file such statement with the commission on or before May 1 of each year that such official holds office" and "Any person who fails to file a statement of economic interest within thirty (30) days of the date the statement is due shall be deemed delinquent by the commission. The commission shall give written notice of the delinquency to the person by United States mail or by personal service of process. If within fifteen (15) days of receiving written notice of delinquency the delinquent filer has not filed the statement of economic interest, a fine of Fifty Dollars (\$50.00) per day, not to exceed a total fine of One Thousand Dollars (\$1,000.00), shall be assessed against the delinquent filer for each day thereafter in which the statement of economic interest is not properly filed.

During our audit, it was noted that all of The City's elected officials were not current in their filing of Economic Interest statements with the Mississippi Ethics Commission as required by state law.

We will comply with guidelines established in the Municipal Audit and Accounting Guide and complete the Municipal Compliance Questionnaire and enter it into the official minutes of the governing authorities at their next regular meeting.

Views of Responsible Officials and Planned Corrective Actions

We recommend the City comply with guidelines established in the Municipal Audit and Accounting Guide and complete the Municipal Compliance Questionnaire and enter it into the official minutes of the governing authorities at their next regular meeting.

Recommendation

Per our audit procedures we noted the City's Municipal Compliance Questionnaire was not approved until the second meeting after the end of the fiscal year.

Per the Municipal Audit and Accounting Guide published by the Mississippi Office of the State Auditors a Municipal Compliance Questionnaire must be completed at the end of the municipality's fiscal year and entered into the official minutes of the governing authorities at their next regular meeting.

3. The City should complete the Municipal Compliance Questionnaire on a timely basis

We will comply with Miss. Code Section 31-7-13, Miss. Code Ann. (1972) and solicit bids by advertisement for purchases over \$50,000.

Views of Responsible Officials and Planned Corrective Actions

We recommend the City comply with Miss. Code Section 31-7-13, Miss. Code Ann. (1972) and solicit bids by advertisement for purchases over \$50,000.

Recommendation

Miss. Code Section 31-7-13 Miss. Code Ann. (1972) requires municipal purchases over \$50,000 require solicitation of bids by advertisement. On one construction project The City circumvented State Purchasing Law by dividing the project into smaller purchase orders to keep the checks written to the contractor under the \$50,000 threshold.

Finding

2. The City should follow state purchasing laws

Two of The City's elected officials have not filed their delinquent Economic Interest Statements as of the audit report date.

Views of Responsible Officials and Planned Corrective Actions

We recommend the elected officials comply with Miss. Code Section 25-4-29, Miss. Code Ann. (1972) and file the Economic Interest statements with the Mississippi Ethics Commission as required by state law.

Recommendation

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

Watkins, Ward and Stafford, PLLC

Columbus, Mississippi
January 30, 2023

Watkins Ward and Stafford, PLLC

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

**CITY OF COLUMBUS, MISSISSIPPI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

Section I: Summary of Auditors Results

Financial Statements:

1.	Type of auditors' report issued on the financial statements	Unmodified
2.	Internal control over financial reporting: a. Material weakness(es) identified? b. Significant deficiencies identified that are not considered to be material weaknesses?	Yes Yes
3.	Noncompliance material to the financial statements noted?	Yes
Federal Awards:		
4.	Internal control over major programs: a. Material weakness(es) identified? b. Significant deficiency(ies) identified that (is/are) not considered to be a material weakness(es)	Yes
5.	Type of auditors' report issued on compliance for major federal programs:	Unmodified
6.	Any audit finding(s) disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	Yes
7.	Federal programs identified as major programs: a. Coronavirus Relief Fund CFDA #21.019 b. Assistance to Firefighters CFDA #97.044	
8.	The dollar threshold used to distinguish between type A and type B programs	\$750,000
9.	Auditee qualified as a low-risk auditee?	No

Material Weakness

Internal Controls over monthly bank reconciliations should be strengthened

2020-001 Finding :

Criteria: Management is responsible for establishing a proper internal control system to ensure strong financial accountability and safeguarding the City's assets. This would include the proper preparation and authorization of bank reconciliations that reconcile the general ledger cash accounts to applicable bank statements on a routine basis.

Condition: Per our audit procedures we noted the bank accounts were not reconciled to the City general ledger.

Cause: Condition occurred due to lack of training for inexperienced personnel.

Effect: Without a proper internal control system established over bank reconciliations there is an increased risk of misappropriation of City assets as well as an increased risk of material misstatements in the City's financial statements.

Recommendation: We recommend that the city establish a proper internal control system over bank reconciliation procedures to ensure that all City bank accounts are reconciled on a monthly basis and properly approved by management prior to the presentation of financial statements to the City Council for approval.

Views of Responsible Officials of the Auditee

We will establish a proper internal control system over bank reconciliation procedures to ensure that all City bank accounts are reconciled on a monthly basis and properly approved by management prior to the presentation of financial statements to the City Council for approval.

Material Weakness

Internal Controls over transfer between bank accounts should be strengthened

2020-002: Finding

Criteria: Management is responsible for establishing proper internal controls to ensure strong financial accountability and safeguarding of assets. This would include proper authorization of transfers between City bank accounts.

Condition: We noted during our audit procedures that the City did not follow policies and procedures they had implemented to ensure that all transfers between City bank accounts were approved and that each electronic transfer of funds out of a City bank account had a corresponding electronic transfer of funds into another City bank account.

Cause: Condition occurred due to lack of management oversight regarding transfers between bank accounts.

We will establish a proper internal control system over the maintenance of capital asset records to include maintenance of a subsidiary ledger that reconciles to the financial statements and the performance of an annual physical inventory.

Views of Responsible Officials of the Auditee

Recommendation: We recommend that the city establish a proper internal control system over the maintenance of capital asset records to include maintenance of a subsidiary ledger that reconciles to the financial statements and the performance of an annual physical inventory.

Effect: Without a proper internal control system established over capital asset records there is an increased risk of misappropriation of City assets as well as an increased risk of material misstatements in the City's financial statements.

Cause: Condition occurred due to lack of management oversight over maintenance of capital assets subsidiary records.

Condition: We noted during our audit procedures that the City of Columbus does not maintain adequate records for fixed assets. The City does not maintain a subsidiary ledger, nor does it perform an annual physical inventory.

Criteria: Management is responsible for establishing proper internal controls to ensure strong financial accountability and safeguarding of assets. This would include proper maintenance of capital asset records.

2020-003: Finding (Repeat Finding)

Internal Control Over Capital Assets Should Be Strengthened

Significant Deficiency Not Considered To Be A Material Weakness

We will establish a proper internal control system over bank transfer procedures to ensure that all bank transfers are properly authorized and reviewed and each one has a corresponding transfer into another City bank account.

Views of Responsible Officials of the Auditee

Recommendation: We recommend that the city establish a proper internal control system over bank transfer procedures to ensure that all bank transfers are properly authorized and reviewed and each one has a corresponding transfer into another City bank account.

Effect: Without a proper internal control system established over bank transfers there is an increased risk of misappropriation of City assets as well as an increased risk of material misstatements in the City's financial statements.

Effect: Without a proper internal control system over accounting of loans between City bookkeeping funds there is an increased risk of material misstatements in the City's financial statements.

Cause: Condition occurred due to lack of training for inexperienced personnel.

Condition: We noted during our audit procedures that the City personnel could not readily determine the amounts that individual bookkeeping funds owed other bookkeeping funds. These amounts were corrected through audit adjustments approved by City management.

Criteria: Management is responsible for establishing proper internal controls to ensure strong financial accountability and safeguarding of assets. This would include a system of internal control that reconciles loans between City bookkeeping funds.

2020-005: Finding

Internal Control Over Reconciliation of Interfund Loans Should Be Strengthened

Significant Deficiency Not Considered To Be A Material Weakness

We will establish a proper internal control system over landfill billing and collections to include monthly reconciliation of landfill billings and collections to City records as well as monitoring landfill customer receipt balances.

Views of Responsible Officials of the Auditee

Recommendation: We recommend that the city establish a proper internal control system over landfill billing and collections to include monthly reconciliation of landfill billings and collections to City records as well as monitoring landfill customer receipt balances.

Effect: Without a proper internal control system established over landfill billing and collections there is an increased risk of misappropriation of City assets as well as an increased risk of material misstatements in the City's financial statements.

Cause: Condition occurred due to lack of management oversight at the landfill.

Condition: We noted during our audit procedures that the City of Columbus does not maintain an adequate internal control system over landfill gate receipts that accounts for landfill billings and collections and reconciles these to amounts remitted to the City.

Criteria: Management is responsible for establishing proper internal controls to ensure strong financial accountability and safeguarding of assets. This would include a system of internal control that reconciles landfill gate receipts monthly and monitors landfill customers' balances owed to the City.

2020-004: Finding (Repeat Finding)

Internal Control Over Landfill Collections Should Be Strengthened

Significant Deficiency Not Considered To Be A Material Weakness

Recommendation: We recommend that the city establish a proper internal control system over accounting of loans between City bookkeeping funds to ensure that these are properly recorded in the individual bookkeeping funds.

Views of Responsible Officials of the Auditee

We will establish a proper internal control system over accounting of loans between City bookkeeping funds to ensure that these are properly recorded in the individual bookkeeping funds.

Material Weakness

Internal Controls over Municipal Court Collections should be strengthened

2020-006: Finding

Criteria: Management is responsible for establishing a proper internal control system to ensure strong financial accountability and safeguarding of assets. This would include the proper internal controls over Municipal Court collections.

Condition: We noted during our audit procedures that the City personnel did not reconcile the reports submitted by the Municipal Court Clerk to the general ledger. There was also no review of amounts reported on the Municipal Court Docket and aged fines receivable listing by City management.

Cause: Condition occurred due to lack of management oversight over police fines and Municipal Court collections.

Effect: Without a proper internal control system over Municipal Court collections and police fines there is an increased risk of misappropriation of City assets and material misstatements in the City's financial statements. This also resulted in an understatement of amounts owed to the appropriate State agencies for various State fees that are added to fines.

Recommendation: We recommend that the City establish a proper internal control system over Municipal Court collections and police fines. This would include a management review of the monthly docket and collection of court fines and reconciliation to amount remitted to the City for deposit. Also a monthly review of the monthly aged receivables should be completed by City management. The City should also review how duties are segregated over Municipal Court collections to ensure that personnel who are collecting and depositing these fines are not the same individual who is posting payments received to the court docket and fines receivable listing.

We will establish a proper internal control system over the year end accrual of accounts payable. Invoices will be matched to applicable receiving and purchasing documents and they will be entered into the claims docket on a timely basis. We will perform a review of the year end and subsequent claims docket to ensure that all accounts payable are reported in the proper accounting period.

Views of Responsible Officials of the Auditee

Recommendation: We recommend that the city establish a proper internal control system over the year end accrual of accounts payable. Invoices should be matched to applicable receiving and purchasing documents and they should be entered into the claims docket on a timely basis. Management should perform a review of the year end and subsequent claims docket to ensure that all accounts payable are reported in the proper accounting period.

Effect: Without a proper internal control system over the year end accrual of account payable there is an increased risk of material misstatements in the City's financial statements.

Cause: Condition occurred due to lack of training for inexperienced personnel. The Accounts payable clerk was not entering all invoices received into the software on a timely basis.

Condition: During our audit procedures over testing of claims payable we noted that the City personnel did not accrue all accounts payable at fiscal year-end.

Criteria: Management is responsible for establishing a proper internal control system to ensure strong financial accountability. This would include a proper review of year end disbursement cut-off to ensure that all expenditures incurred at year end are properly accrued in the financials.

2020-007: Finding

Internal Controls over Year End Accounts Payable Accrual should be strengthened

Material Weakness

We will establish a proper internal control system over Municipal Court collections and police fines. This will include a management review of the monthly docket and collection of court fines and reconciliation to amount remitted to the City for deposit. We will review on a monthly basis the monthly aged receivables report. We will also review how duties are segregated over Municipal Court collections to ensure that personnel who are collecting and depositing these fines are not the same individual who is posting payments received to the court docket and fines receivable listing.

Views of Responsible Officials of the Auditee

Material Weakness

Internal Controls over Preparation of Schedule of Expenditures of Federal Awards should be strengthened

2020-008: Finding

Criteria: Management is responsible for establishing a proper internal control system to ensure strong financial accountability. This would include a proper system of control that grant expenditures are reported in easily identifiable funds and accounts to ensure that the Schedule of Expenditures of Federal Awards can be prepared accurately.

Condition: During our audit procedures over the review of internal controls over the preparation of Schedule of Expenditures of Federal Awards we noted numerous coding and bookkeeping errors over expenditures from federal programs that required significant adjustment to ensure that information reported on the Schedule of Expenditures of Federal Awards was accurate.

Cause: Condition occurred due to lack of training for inexperienced employees and lack of oversight over federal expenditures.

Effect: Without a proper internal control system over the preparation of the Schedule of Expenditures of Federal Awards. This schedule could present inaccurate information. This could also cause the improper federal grants being selected or not selected for testing under the Uniform Guidance which in turn could affect future funding for various City projects.

Recommendation: We recommend that the city establish a proper internal control system over the preparation of the Schedule of Expenditures of Federal Awards. This would include proper segregation of federal expenditures by CFDA number and pass through entity number (if applicable). This schedule should be reviewed by management after preparation and reconciled to City financial records.

Views of Responsible Officials of the Auditee

We will establish a proper internal control system over the preparation of the Schedule of Expenditures of Federal Awards. This will include proper segregation of federal expenditures by CFDA number and pass through entity number (if applicable). This schedule will be reviewed by management after preparation and reconciled to City financial records.

Material Non-Compliance

Budgets Should Be Prepared and Approved As Statutorily Required

2020-009: Finding

Criteria: Miss. Code Section 21-35-5, Miss Code Ann. (1972) requires that the governing authorities of each municipality of the State of Mississippi prepare, and when necessary, revise a fiscal year budget that reflects all of the revenues, expenses and working cash balances estimated for the next fiscal year, for each fund. Section 21-35-15 of the Mississippi Code states that the governing authorities shall at all times keep within the sums named in their budget.

Condition: During our compliance testing we noted that the City did not meet the requirement of preparing a budget for each fund, or staying within the sums named in their budget. The City only prepared a budget for the general fund. Section 21-35-25 requires that the budget be amended if needed, by October of the next fiscal year. The City amended their 2020 budget on November 3, 2020. Management was not able to provide a detailed amended budget that matched the summary amended budget approved by the City Council on November 3, 2020.

Cause: Condition occurred due to lack of training for inexperienced employees and also a lack of management oversight over the budgeting process.

Effect: This resulted in noncompliance with Miss. Code Section 21-35-5, Miss Code Ann. (1972) The following fund had an excess of actual expenditures over budget for the year ended September 30, 2020.

Fund	General Fund	\$
Excess		3,270,439

The following funds were unbudgeted and the related expenditures were unbudgeted.

We will comply with Miss. Code Section 21-35-5, Miss Code Ann. (1972) and prepare, and when necessary, revise a fiscal year budget that reflects all of the revenues, expenses and working cash balances estimated for the next fiscal year, for each fund. We will at all times keep within the sums named in their budget. We will also prepare and approve in the board minutes a final amended budget by fund within 30 days after fiscal year-end.

Views of Responsible Officials of the Auditee

Recommendation: We recommend that the city comply with Miss. Code Section 21-35-5, Miss Code Ann. (1972) and prepare, and when necessary, revise a fiscal year budget that reflects all of the revenues, expenses and working cash balances estimated for the next fiscal year, for each fund. Section 21-35-15 of the Mississippi Code states that the governing authorities shall at all times keep within the sums named in their budget. The City should also prepare and approve in the board minutes a final amended budget by fund within 30 days after fiscal year-end.

<u>Fund</u>	<u>Expenditures</u>
Municipal Fire Protection	\$ 761,907
2% Restaurant, Lounge & Motel Tax Fund	1,394,000
Landfill Fund	240,728
Parks and Recreation Fund	1,089,507
Municipal Resource Fund	15,000
Drug Court Fund - Code 99-19-73 Fund	70,711
Victim Advocate Program Fund	55,714
Auditorium Bond Fund - Motel Tax Fund	207,600
Series 2013 bonds-Trotter Ctr Renovation Debt Fund	225,938
ESCO Project -CL&W Debt Service Fund	153,460
Digital Water Meter Fund	218,116
Moore's Creek Crossing - TIF Fund	224,618
University Mall-TIF Fund	120,393
LED Street Light Project Fund	3,326,310
General Obligation Bonds Debt Service Fund	724,247
Urban Renewal Bond Fund	65,817
Storm 2019 Fund	82,631
Fire Cap Loan Fund	355,164
City of Columbus - BFP Program Fund	136,918
MDOT Summer Program 2000 Fund	2,225
Airport Improv Program & Multi-Modal Fund	200,100
Amphitheater/Riverwalk Extension Fund	501,867
Infrastructure Improvements 2016 Bonds Fund	68,826
TAP Grant Fund	128,020
Police & Fire Disability Retirement Fund	1,150,192

Significant Deficiency Not Considered To Be A Material Weakness

Internal Controls over Grant Administration of the Blight Elimination Program
should be strengthened

2020-010: Finding

Criteria: Management is responsible for establishing a proper internal control system to ensure that grants are administered following applicable grant guidelines. This would include a proper system of control that grant expenditures are accounted for correctly to ensure all costs are properly paid, kept within the eligible amounts, and also properly reimbursed.

Condition: During our audit procedures we noted that some properties purchased in the Blight Elimination Program were purchased with City funds rather than the Blight Partner depositing the funds into the City bank account, and the City using those funds at closing to purchase the property. It was also noted that on one occasion the City paid an amount for demolition that was in excess of the approved reimbursement amount.

Cause: Condition occurred due to lack of management oversight over the Blight Elimination Program.

Effect: Due to a lack of proper internal control over the Blight Elimination Program, the City purchased properties with City funds that were dedeed in the Blight Partner's name. This constitutes an improper loan to the Blight Partner until the purchase price is reimbursed by Mississippi Home Corporation. At 9/30/20 the amount owed to the City by the Blight Partner for the purchase of properties was \$21,000.

Recommendation: We recommend that the City establish a proper system of internal control over the Blight Elimination Program. This would include following grant guidelines and ensuring that City funds are not used improperly.

Views of Responsible Officials of the Auditee

We will establish a proper system of internal control over the Blight Elimination Program. This would include following grant guidelines and ensuring that City funds are not used improperly.

Handwritten notes in red ink:
BH Properties
43816
Blight Partner

Compliance Requirement: Reporting

Material Weakness

Internal Controls over Preparation of Schedule of Expenditures of Federal Awards
should be strengthened

2020-011: Finding

CFDA Number

Coronavirus Relief Fund
CFDA #21.019
Assistance to Firefighters
CFDA #97.044

Criteria: Management is responsible for establishing a proper internal control system to ensure strong financial accountability. This would include a proper system of control that grant expenditures are reported in easily identifiable funds and accounts to ensure that the Schedule of Expenditures of Federal Awards can be prepared accurately.

Condition: During our audit procedures over the review of internal controls over the preparation of Schedule of Expenditures of Federal Awards we noted numerous coding and bookkeeping errors over expenditures from federal programs that required significant adjustment to ensure that information reported on the Schedule of Expenditures of Federal Awards was accurate.

Cause: Condition occurred due to lack of training for inexperienced employees and lack of management oversight regarding federal expenditures.

Effect: Without a proper internal control system over the preparation of the Schedule of Expenditures of Federal Awards, This schedule could present inaccurate information. This could also cause the improper federal grants being selected or not selected for testing under the Uniform Guidance which in turn could affect future funding for various City projects.

Recommendation: We recommend that the city establish a proper internal control system over the preparation of the Schedule of Expenditures of Federal Awards. This would include proper segregation of federal expenditures by CFDA number and pass through entity number (if applicable). This schedule should be reviewed by management after preparation and reconciled to City financial records.

Views of Responsible Officials of the Auditee

We will establish a proper internal control system over the preparation of the Schedule of Expenditures of Federal Awards. This will include proper segregation of federal expenditures by CFDA number and pass through entity number (if applicable). This schedule will be reviewed by management after preparation and reconciled to City financial records.

MAYOR

KEITH GASKIN.

CITY COUNCIL

ETHEL STEWART, WARD 1

JOSEPH W. MICKENS, SR., WARD 2

RUSSELL GREENE, WARD 3

PIERRE D. BEARD, SR., WARD 4

STEPHEN JONES, WARD 5

JACQUELINE DICICCO, WARD 6

CHIEF OPERATIONS OFFICER

JAMMIE GARRETT

CITY OF COLUMBUS

POST OFFICE BOX 1408

COLUMBUS, MISSISSIPPI 39703

(662) 328-7021 Phone

(662) 329-5173 Fax

CFO/SECRETARY-

TREASURER

JAMES "JIM" BRIGHAM

POLICE CHIEF

JOSEPH M. DAUGHTRY, SR

FIRE CHIEF

DUANE HUGHES

HUMAN RESOURCES

DIRECTOR

PATRICIA S. MITCHELL

INTERIM DIRECTOR OF

January 30, 2023

As required by Section 2 CFR 200.516(a) of the Uniform Circular, the City of Columbus Mississippi has prepared and hereby submits the following corrective action plan for the findings included in the Schedule of Findings and Questioned Costs for the year ending September 30, 2020.

Finding Corrective Action Plan Details

2020-01

a. Name of Contact Person Responsible for Corrective Action
Keith Gaskin, Mayor and Jim Brigham, CFO

b. Corrective Action Planned:

We have begun reconciling the bank accounts to the general ledger monthly

c. Anticipated Completion Date:

Immediately

2020-02

a. Name of Contact Person Responsible for Corrective Action
Keith Gaskin, Mayor and Jim Brigham, CFO

b. Corrective Action Planned:

We will implement proper internal control procedures to ensure that all electronic transfers of funds between City bank accounts have been approved and have corresponding entries.

c. Anticipated Completion Date:

Immediately

2020-03

a. Name of Contact Person Responsible for Corrective Action
Keith Gaskin, Mayor and Jim Brigham, CFO

b. Corrective Action Planned:

We have already tagged all of the assets and we will implement proper year-end procedures to insure that all capital assets are added to the capital asset inventory.

c. Anticipated Completion Date:

Immediately

2020-04

a. Name of Contact Person Responsible for Corrective Action
Keith Gaskin, Mayor and Jim Brigham, CFO

b. Corrective Action Planned:

We will implement proper control procedures and reconciliations to ensure accurate accounting over the Landfill receipts and receivables.

c. Anticipated Completion Date:

Immediately

2020-05

a. Name of Contact Person Responsible for Corrective Action
Keith Gaskin, Mayor and Jim Brigham, CFO

b. Corrective Action Planned:

We will reconcile all interfund loans on a timely basis monthly

c. Anticipated Completion Date:

Immediately

2020-06	a. Name of Contact Person Responsible for Corrective Action Keith Gaskin, Mayor and Jim Brigham, CFO b. Corrective Action Planned: We will establish a proper internal control system over Municipal Court collections to include management review of the docket and monthly reconciliation of amounts collected to the general ledger. c. Anticipated Completion Date: Immediately	
2020-07	a. Name of Contact Person Responsible for Corrective Action Keith Gaskin, Mayor and Jim Brigham, CFO b. Corrective Action Planned: We will implement proper procedures over accounts payable to ensure that all expenditures incurred at year end are properly accrued. c. Anticipated Completion Date: Immediately	
2020-08	a. Name of Contact Person Responsible for Corrective Action Keith Gaskin, Mayor and Jim Brigham, CFO b. Corrective Action Planned: We will implement a proper system of control to ensure that grant expenditures are recorded in easily identifiable funds and accounts and to ensure the Schedule of Federal Awards is completely accurately. c. Anticipated Completion Date: Immediately	
2020-09	a. Name of Contact Person Responsible for Corrective Action Keith Gaskin, Mayor and Jim Brigham, CFO b. Corrective Action Planned: We will implement procedures that ensure that the City's budget is prepared and amended timely according to State statute. We will also prepare a budget for each fund and monitor to ensure that the City is staying within the amounts budgeted. c. Anticipated Completion Date: Immediately	
2020-10	a. Name of Contact Person Responsible for Corrective Action Keith Gaskin, Mayor and Jim Brigham, CFO b. Corrective Action Planned: We will establish proper internal controls to ensure that grants are administered according to grant guidelines, and to ensure that expenditures are accounted for properly, and that costs are within eligible amounts, and properly reimbursed. c. Anticipated Completion Date: Immediately	
2020-11	a. Name of Contact Person Responsible for Corrective Action Keith Gaskin, Mayor and Jim Brigham, CFO b. Corrective Action Planned: We will implement a proper system of internal control to ensure that grant expenditures are recorded in easily identifiable funds and accounts and to ensure that the Schedule of Federal Awards is completely accurate. c. Anticipated Completion Date: Immediately	

James Brigham, CFO

CFO/SECRETARY-TREASURER
JAMES "JIM" BRIGHAM
POLICE CHIEF
JOSEPH M. DAUGHTRY, SR.
FIRE CHIEF
DUANE HUGHES
HUMAN RESOURCES DIRECTOR
PATRICIA S. MITCHELL
**INTERIM DIRECTOR OF PLANNING
AND COMMUNITY DEVELOPMENT**
GEORGE IRBY

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MAYOR
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JACQUELINE DICIICCO, WARD 6
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JAMMIE GARRETT

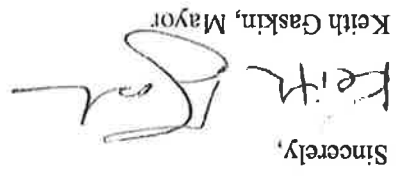
January 30, 2023

SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS

Financial and Compliance Audit Division

As required by Section 2 CFR 200.516(a) of the Uniform Guidance, the City of Columbus, Mississippi has prepared and hereby submits the following summary schedule of prior audit findings as of September 30, 2020:

Finding	Status
2019-001	Not Corrected
2019-002	Not Corrected
2019-003	Not Corrected

Sincerely,

Keith Gaskin, Mayor

p:\projects\2000\2409.11 (misc drainage)\brickyard drainage 2023\master ditch plans 8-21.dwg



LOCATIONS #1,2
DITCH LOCATION: WARD 4, FROM SOUTH SIDE OF HWY. 82 TO
14TH AVE. N., ALONG THE EAST SIDE OF COLUMBUS BRICK.
DITCH PARALLEL TO 14TH AVE. N. WHICH FLOWS UNDER
RAILROAD TRACK SYSTEM AND TURNS TO THE SOUTH NEAR
MOSS STREET.

LEGEND

DRAINAGE CONCERN AREA	
DRAINAGE NETWORK DITCH	
BOX CULVERT	
TRADITIONAL CULVERT	
UNDERGROUND DRAINAGE	

CITY OF COLUMBUS
DRAINAGE IMPROVEMENTS
COLUMBUS, MISSISSIPPI



N-S PROJECT NO. NS. 2409.11	BRICKYARD AREA DRAINAGE CONCERNS	SCALE: 1"=500'
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**CITY OF COLUMBUS
BRICKYARD/14TH AVENUE AREA
DRAINAGE IMPROVEMENTS
OPINION OF PROBABLE COST
2/21/23**

Area: 14th Avenue North Ditch (from Railroad Crossing to Moss Street Crossing)					
ITEM NO.	DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	TOTAL
1	Mobilization/Erosion Control (8%)	1	LS	\$ 7,500	\$ 7,500
2	Maintenance of Traffic (2%)	1	LS	\$ 2,000	\$ 2,000
3	Box Culvert/Railroad Bridge Clean Out (All Sizes)	80	LF	\$ 50	\$ 4,000
4	Jetting Out of Culverts (All Sizes)	70	LF	\$ 30	\$ 2,100
5	Clean Out of Open Ditches	1,250	LF	\$ 25	\$ 31,250
6	Railroad Personnel Monitoring/Inspection	1	LS	\$ 3,500	\$ 3,500
CONSTRUCTION SUBTOTAL					\$ 50,350.00
CONTINGENCY (15%)					\$ 7,600.00
DESIGN AND CONSTRUCTION ENGINEERING (8%)					\$ 4,100.00
PROJECT TOTAL					\$ 62,050.00

Area: Drainage network along East side of Columbus Brick (from Hwy 82 to 14th Avenue North)					
ITEM NO.	DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	TOTAL
1	Mobilization/Erosion Control (8%)	1	LS	\$ 15,000	\$ 15,000
2	Maintenance of Traffic (2%)	1	LS	\$ 4,000	\$ 4,000
3	Box Culvert Clean Out (All Sizes)	110	LF	\$ 50	\$ 5,500
4	Jetting Out of Culverts (All Sizes, Types, Includes Underground Drainage)	2,000	LF	\$ 25	\$ 50,000
5	Clean Out of Open Ditches	4,340	LF	\$ 30	\$ 130,200
CONSTRUCTION SUBTOTAL					\$ 204,700.00
CONTINGENCY (15%)					\$ 30,800.00
DESIGN AND CONSTRUCTION ENGINEERING (8%)					\$ 16,400.00
PROJECT TOTAL					\$ 251,900.00

Area: Proposed Detention Pond on East Side of Columbus Brick.					
ITEM NO.	DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	TOTAL
1	Mobilization/Erosion Control (8%)	1	LS	\$ 20,000	\$ 20,000
2	Maintenance of Traffic (2%)	1	LS	\$ 5,000	\$ 5,000
3	Clearing and Grubbing/Sitework	1	LS	\$ 25,000	\$ 25,000
4	24" Reinforced Concrete Pipe	30	LF	\$ 135	\$ 4,050
5	18" Reinforced Concrete Pipe	15	LF	\$ 110	\$ 1,650
6	Removal of Existing Inlet and Replacement with Open Throat Inlet	1	LS	\$ 7,500	\$ 7,500
7	100 LB Rip Rap	25	SY	\$ 150	\$ 3,750
8	Property Acquisition	1	LS	\$ 50,000	\$ 50,000
9	Excess Excavation (Cut)	7,000	CY	\$ 20	\$ 140,000
CONSTRUCTION SUBTOTAL					\$ 256,950.00
CONTINGENCY (15%)					\$ 38,600.00
DESIGN AND CONSTRUCTION ENGINEERING (8%)					\$ 20,600.00
PROJECT TOTAL					\$ 316,150.00

Note:

Since Neel-Schaffer, Inc. has no control over the cost of labor, materials, equipment or services furnished by the contractor, or over the contractor's methods of determining prices, or over competitive bidding or market conditions, or over inflation between the time this opinion of cost was prepared and the time the project is awarded for construction. Neel-Schaffer, Inc. cannot and does not guarantee that proposals, bids or actual construction costs will not vary from our opinion or estimate of construction costs. This opinion of probable costs is intended for the use of the client only as an order of magnitude planning tool.