

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
July 2, 2024**

I. CALL TO ORDER AND INVOCATION

II. CONFIRMATION OF/OR AMENDMENTS TO THE AGENDA

III. APPROVE MINUTES FOR PREVIOUS MEETINGS.

- A. Approve Minutes from meeting of June 18, 2024

IV. CONSENT AGENDA

- D. Hughes** A. Approve request for five (5) Fire and Rescue personnel to attend "Center for Public Safety Excellence Commission Hearing" to be held in Atlanta, GA, and approve payment of hotel, travel, meal expenses, and any other expenses in the amount of \$2,100.00.
- P. Mitchell** B. Discuss/Approve request to attend the 46th Annual Employment Seminar, to be held in Gulfport, Mississippi and approve payment for lodging, travel and meals in the estimated cost of \$745.02.
- D. Hughes** C. Approve request for one (1) Fire and Rescue personnel to attend "Emergency Services Administrative Professionals-ESAP Conference" to be held in Natchez, MS, and approve payment of registration, hotel, travel, books, meal expenses, and any other expenses in the amount of \$975.00.
- D. Hughes** D. Approve request for two (2) Fire and Rescue personnel to attend "NFPA 1001-Basic Firefighter" to be held in Jackson, MS, and approve payment of registration, hotel, travel, books, meal expenses, and any other expenses in the amount of \$3,600.
- D. Hughes** E. Approve request for five (5) Fire and Rescue personnel to attend "NFPA 1001 Graduation" to be held in Jackson, MS, and approve payment of registration, hotel, travel, books, meal expenses, and any other expenses in the amount of \$150.00.
- J. Daughtry** F. Approve permit request submitted by Jeff Smith on behalf of the Southside Townsend Blues Festival to host the "Townsend Park Blues Festival 2024" to be held on July 5 & 6, 2024, from 6:00 p.m. until 11:00 p.m. blocking 9th Avenue South and 11th Street South.
- J. Daughtry** G. Approve permit request submitted by Ray Boltwood and Edward Bishop, on behalf of Muddy Waters Sports Bar, to host "The Dwarfanators (Little People Wrestling)" to be held on July 25, 2024, from 7:00 p.m. until 9:00 p.m. at 171 Moores Creek Road.
- J. Daughtry** H. Approve permit request submitted by Ray Boltwood and Edward Bishop, on behalf of Muddy Waters Sports Bar, to host "Rocktoberfest" to be held on October 12, 2024, from 2:00 p.m. until 9:30 p.m. at 171 Moores Creek Road.

- J. Daughtry** I. Approve permit request submitted by Ray Boltwood and Edward Bishop, on behalf of Muddy Waters Sports Bar, to host "The Trouble Notes Benefiting Camp Rising Sun" to be held on October 26, 2024, from 6:45 p.m. until 9:30 p.m. at 171 Moores Creek Road.
- J. Daughtry** J. Approve permit request submitted by T.J. Tate, Jr., on behalf of the Veterans' Day Parade Committee, to host a "Veterans' Day Parade" to be held on November 9, 2024, from 8:00 a.m. until 11:45 a.m. beginning at the Municipal Complex, 1501 Main Street to 6th Street North to 2nd Avenue North to the Lowndes County Courthouse.
- C. Bush** K. Accept letter of resignation from one (1) Public Works employee, effective June 27, 2024, and authorize the HR Director to begin the normal recruitment process.
- J. Garrett** L. Approve request for budgeted \$8,500 Appropriation Request of Columbus Lowndes County Emergency Management.
- G. Lewis** M. Approve expenditure request of \$3,000.00 for five (5) sites (\$600.00 per site) for National Night Out on Crime, to be held on August 6, 2024 with the funds to be taken from line item 001-004-695 (Advertising City Resources) pursuant to Section 17-3-1 of the Mississippi Code which finds the said amount is a legitimate expense that will advertise and bring into favorable notice the opportunities, possibilities and resources of the City of Columbus.

V. APPROVE DOCKET OF CLAIMS.

- A. Approve Docket of Claims for July 2, 2024

VI. REPORTS, PROCLAMATIONS, RECOGNITIONS AGENDA:

- A. Comments from Mayor & Council
- B. Presentation of Certificates to Five (5) Officers
- * Rodreiuz Porter
 - * Melvin Shirley
 - * McKenzie Rogers
 - * Jeremy Fortney
 - * Samuel Jackson

- J. Garrett** C. Board Vacancies

COLUMBUS HOUSING AUTHORITY

1 Vacancy, 5-Year Term, Kedgra Gray's Term Expires July 16, 2024.
Appointment will be made July 16, 2024.

Kedgra Gray

CONVENTION & VISITORS BUREAU

1 Vacancy, 3-Year Term, Elizabeth Terry's Term Expires July 3, 2024.
Appointment will be made July 2, 2024.

Bonita Smith

Elizabeth "Liz" Terry

CITY UTILITIES COMMISSION

1 Vacancy, 5-Year Term, Micheal Tate's Term Expired June 30, 2024.
Appointment will be made July 2, 2024.

Shane Tompkins

Micheal Tate

VII. CITIZENS INPUT AGENDA

- A. Shelly McElveen, FLY Girls Travel Basketball Organization Financial Support

- B. Clay Bowen, Unlicensed Landscapers

VIII. POLICY AGENDA:

- | | | |
|------------------------------|----|--|
| S. James | A. | Discuss/Approve Derelict Property Docket |
| K. Wiegel | B. | Discuss/Approve Main Street Presbyterian Church's appeal of the Columbus Historic Preservation Commission's decision not to allow demolition of the Presbyterian Manse at 112 7th Street North. |
| J. Daughtry | C. | Discuss/Approve hiring six (6) Police Officers contingent upon successful completion of preliminary testing. |
| J. Daughtry | D. | Discuss/Approve Memorandum of Understanding between the Mississippi Department of Transportation and the City of Columbus to furnish inmates to pick up litter. |
| G. Irby | E. | Discuss/Approve the advertisement of professional services to complete work related to the Safe Streets and Roads for All Grant Program. |
| K. Stafford | F. | Discuss/Approve acceptance of the U.S. Army Corps of Engineers Section 592 Grant for storm water channel improvements and identify funding for the match. |
| K. Stafford | G. | Discuss/Approve awarding the 2024 Bituminous Hot Mix Overlay & Street Improvements project to the lowest responsive bidder, Falcon Contracting Company, Inc. |
| R. Greene | H. | Discuss/Approve redistricting plan. |
| J. Garrett/J. Brigham | I. | Discuss/Approve the FY25 Budget Calendar. |
| J. Garrett/J. Brigham | J. | Discuss/Approve Memorandum of Understanding between the City Council and Mayor of Columbus to obligate MS Municipal & County Water Infrastructure Grant Funding. |
| J. Garrett/J. Brigham | K. | Discuss/Approve Memorandum of Understanding between the City Council and Mayor of Columbus to obligate funds from the federal America Rescue Plan Act. |
| J. Garrett/J. Brigham | L. | Discuss/Approve Memorandum of Understanding between the City Council, Mayor and Planning and Community Development Department Administrator of Columbus, MS to obligate funds from the federal America Rescue Plan Act for the Blight Elimination Program. |
| J. Garrett/J. Brigham | M. | Discuss/Approve Memorandum of Understanding between the Mayor and City Council and Columbus Light and Water Department. |
| J. Garrett/J. Brigham | N. | Discuss/Accept the 2021 Audit. |

IX. EXECUTIVE SESSION:

- A. Personnel Matters (2)

MEETING OF THE MAYOR AND CITY COUNCIL CITY OF COLUMBUS, MS June 18, 2024

The Mayor and City Council met in Regular Session on Tuesday, June 18 2024 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, except Council Member Stewart, who was absent. Council Member Beard had not arrived at this time. Also present were the General Counsel, the COO, CFO, Assistant Police Chief, HR 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 DiCicco made a motion to move the agenda as prepared. Council Member Greene seconded the motion.

All Council Members present voted in favor of the motion.

The motion carried 4/0.

III. APPROVE MINUTES FOR MEETING OF JUNE 4, 2024 AND THE SPECIAL MEETING OF JUNE 6, 2024.

Councilwoman DiCicco made a motion to approve the Minutes for the Meeting of June 4, 2024 and the Special Meeting of June 6, 2024. Councilwoman Mickens seconded the motion.

All Council Members present voted in favor of the motion.

The motion carried 4/0.

IV. CONSENT AGENDA:

- A. Approve request for four (4) Fire and Rescue personnel: Shay Boyd, Kaelan Browstein, Brandon McKay and Josh Nolt, to attend “*NFPA 1002 – Driver Operator*” class to be held in Starkville, MS, and approve payment of \$523.76 for

registration, use of city vehicle for travel, reimbursement for meals with all costs estimated to be \$2123.76.

- B. Approve request for Dorothy Sanders, Victims Advocate, to attend the *"Women of Color, for the Culture Seminar"* to be held in Biloxi, Mississippi and approve payment of \$343.04 for travel and reimbursement of meal expenses with total costs estimated to be \$435.04.
- C. Approve request for the HR Director to begin advertising and recruitment process to fill the Sports Coordinator position for the Recreation Department.
- D. Accept letter of retirement from three (3) Fire and Rescue Firefighters, effective July 1, 2024, and approve compensation of 240 hours of accrued vacation leave for those that requested it and return remaining leave to PERS.
- E. Approve request for Mayor Gaskin and City Council Members to attend the Mississippi Policy Conference to be held in Tunica, MS and approve payment of registration, lodging, meals and travel expenses, estimated to cost \$1,325.86 per person.
- F. Approve request for Mayor Gaskin and City Council Members to attend the Tennessee-Tombigbee Waterway Conference to be held in Point Clear, AL, and approve payment of registration, lodging, meals and travel expenses, estimated to cost \$1,319.04 per person.
- G. Approve request for Grant Administrator, Susan Wilder, and Interim Director of Planning, George Irby, to attend the Tennessee-Tombigbee Waterway Conference to be held in Point Clear, AL, and approve payment of registration, lodging, meals and travel expenses, estimated to cost \$1,319.04 per person.

Council Member Jones made a motion to approve the Consent Agenda as prepared. Council Member Mickens seconded the motion. The Mayor called for discussion, and there being none, all Council Members voted in favor of same, with a unanimous vote from those present, 4/0.

V. APPROVE DOCKET OF CLAIMS:

Council Member Greene made a motion to approve the Docket of Claims for June 18, 2024, in the amount of \$1,654,523.05. Council Member Jones seconded the motion. Mayor Gaskin asked if there were questions or discussion. Council Members ask the CFO questions about the total. The CFO responded

that there are debt service payments and the first loan payment for the Recreation Improvement Project included.

All Council Members present voted in favor of the motion, except Councilwoman DiCicco, who opposed.

The motion carried 3/1.

Council Member Beard arrived for the meeting.

VI. REPORTS, PROCLAMATIONS, RECOGNITIONS AGENDA:

A. Mayor Gaskin asked members of the Council if they had any announcements.

- Mayor Gaskin offered condolences and prayer to Municipal Court Administrator, Wendy Blunt, and her family during the loss of her brother.
- Council Member Jones announced the birthday of his colleague, Council Member Beard, and everyone sang “*Happy Birthday*” to him.

Mayor Gaskin asked the Council if they had questions about the Department Heads’ Monthly Reports.

B. Building Inspection - May 2024 Monthly Report

The Monthly Report from the Building Inspection Department for May 2024 was presented. No action was taken.

C. Garage – May 2024 Monthly Report

The Monthly Report from the City Garage for May 2024 was presented. No action was taken.

D. Code Enforcement – May 2024 Monthly Report

The Monthly Report from the Code Enforcement Department for May 2024 was presented. No action was taken.

E. James M. Trotter Convention Center/Friendship Cemetery – May 2024 Monthly Report

The Monthly Report from the James M. Trotter Convention Center/Friendship Cemetery for May 2024 was presented. No action was taken.

F. Columbus Fire & Rescue - May 2024 Monthly Report

The Monthly Report from the Columbus Fire & Rescue Department for May 2024 was presented. No action was taken.

G. Columbus Police Department – May Monthly Report

The Monthly Report from the Columbus Police Department for May 2024 was presented. No action was taken.

H. Office of Planning and Community Development Department – May 2024 Monthly Report

The Monthly Report from the Office of Planning and Community Development Department for May 2024 was presented. No action was taken.

I. Human Resources Department – May 2024 Monthly Report

The Monthly Report from the Human Resources Department for May 2024 was presented. No action was taken.

J. Columbus Recreation Department – May 2024 Monthly report

The Monthly Report from the Columbus Recreation Department for May 2024 was presented. Councilwoman DiCicco asked the Director of Parks if he plans on securing sponsorship. She also asked about the Playgrounds in Northaven Woods Park. The Director responded to these questions. No action was taken.

K. Finance – May 2024 Monthly Report

Jim Brigham, CFO, distributed the Monthly Financial Report for May 2024, which includes the General Fund cash balance of \$10,601,962.05 which is an increase of \$1,383,922.45 compared to the same time last year. The Sales Tax Receipts for May are \$937,911.00, which is a decrease of \$18,208.00 compared to the previous year. The Modernization Use Tax balance is \$5,618,570.29. The remaining balance of ARPA Funds is \$3,965,292.00. The balance in the Bridge Repair Fund is \$1,730,675.57 and the Recreation Improvement Fund is \$2,893,564.50. The CFO also distributed an Expenditure Report by department. No action was taken.

L. Community Outreach Department – May 2024 Monthly Report

The Monthly Report from the Community Outreach Department for May 2024 was presented. No action was taken.

M. Municipal Court Division – May 2024 Monthly Report

The Monthly Report from the Municipal Court Division for May 2024 was presented. No action was taken.

N. Information Technology Department – May 2024 Monthly Report

The Monthly Report from the Information Technology Department for May 2024 was presented. No action was taken.

O. Public Works Department – May 2024 Monthly Report

The Monthly Report from Public Works Department for May 2024 was presented. No action was taken.

P. 2021 Audit Report

Ms. Wanda Holley, dba Watkins, Ward, Stafford Accounting Firm, came forth and presented the 2021 Audit Report for Council review. She discussed the report, 101 pages, section by section, the findings and a corrective action plan. No action was taken.

Q. Board Vacancies

Jammie Garrett, COO announced vacancies on various boards, as follows:

CITY UTILITIES COMMISSION

1 Vacancy, 5-Year Term, Michael Tate's Term expires June 30, 2024.
Appointment will be made July 2, 2024.

APPLICANTS:

None at this time

CONVENTION & VISITORS BUREAU

1 Vacancy, 3-Year Term, Elizabeth Terry's Term expires July 3, 2024.
Appointment will be made July 2, 2024, 2024.

APPLICANTS:

Jace Ferraez
Bonita Smith
Elizabeth "Liz" Terry

COLUMBUS HOUSING AUTHORITY

1 Vacancy, 5-Year Term, Kedgra Gray's Term expires July 16, 2024.
Appointment will be made July 16, 2024.

APPLICANT:

Kedgra Gray

HISTORIC PRESERVATION COMMISSION

1 Vacancy, remainder of Bryan Brown's Term that expires 5/18/2025.
Appointment will be made June 18, 2024.

APPLICANT:

Jerry Fortenberry

Council Member Jones made a motion to appoint Jerry Fortenberry to the Historic Preservation Commission for the remainder of Bryan Brown's term, until May 18, 2025. Councilwoman DiCicco seconded the motion.

All Council Members present voted in favor of the motion.

The motion carried 5/0.

VII. CITIZENS INPUT AGENDA:

A. Will Sanders, CPA – Accountability in Municipal Government and the Audit Function.

Mr. Will Sanders, CPA, came forward and distributed a document regarding the importance of audit committees and went on to question the Council about the City's obligation to ensure that the firm contracted to audit the city's books are being held accountable and are in full compliance. Following his comments about the 2021 audit and auditors, the Council asked him a series of questions. No action was taken.

B. Eric Thomas – Columbus Elite Financial Support

Mr. Eric Thomas, Head Coach of the Columbus Elite, 10 and under baseball team, who have advanced to the World Series that will be held in Southaven, MS the week of June 24 – 27, 2024 requested financial support to assist with lodging and other needs. Council Member Jones moved to approve the expenditure of \$1,500.00 from 001-004-703 (Advertising City Resources) as

authorized by Section 17-3-1 of the Mississippi Code, and find that said amount is a legitimate expense that will advertise and bring into favorable notice the opportunities, possibilities and resources of the City of Columbus. Council Member Mickens seconded the motion.

All Council Members present voted in favor of the motion, except Council Member Greene, who opposed.

The motion carried 4/1.

VIII. POLICY AGENDA:

A. Discuss/Approve Derelict Property Docket

JIMMIE PERKINS

707 Industrial Street

CASE NUMBER: 24-0148

**Dilapidated Structure
Overgrown Lot**

The General Counsel called cause number **24-0148**. No one appeared. Code Enforcement Officer Sasha James stated the property was in such a state of uncleanliness as to be a menace to the public under Section 21-19-11 of the Mississippi Code and asked the Mayor and Council to adjudicate the property as such and that an Order be entered to such effect, requested **immediate abatement** and that an Order be issued for the property. Council Member Beard made a motion in accordance with Section 21-19-11 of the Mississippi Code, and for an Order 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 removing rubbish, personal property and other debris no more than twelve (12) times in a twenty-four (24) month period. Council Member Jones seconded the motion.

All Council Members present voted in favor of the motion.

The motion carried 5/0

LOVIE J. FUQUA ESTATE

1408 Military Road

CASE NUMBER: 24-0175

Overgrown Lot

The General Counsel called cause number **24-0175**. No one appeared. 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 Jones 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 under Section 21-19-11 of the Mississippi Code. Council Member Beard seconded the motion.

All Council Members voted in favor of the motion.

The motion carried 5/0.

GENEVA C. HODGES LIFE ESTATE

1905 4th Avenue North

CASE NUMBER: 23-0181

**Accumulation of Rubbish & Garbage
Overgrown Lot**

The General Counsel called cause number **24-0181**. Code Enforcement Officer Sasha James stated that the heirs to this property have made substantial improvement to the conditions and recommended giving the property owner a **15-day extension** to remediate the property. The property is 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 Beard made a motion to give the property owner a **15-day extension** to remediate the property. Ms. James also recommends 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 DiCicco seconded the motion.

All Council Members voted in favor of the motion.

The motion carried 5/0.

MARIO MURRAY

701 16th Avenue South

CASE NUMBER: 24-0185

Property Maintenance Code Violation

The General Counsel called cause number **24-0185**. No one appeared. Code Enforcement Officer Sasha James stated the property was in such a state of

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JUNE 18, 2024

uncleanliness as to be a menace to the public under Section 21-19-11 of the Mississippi Code and asked the Mayor and Council to adjudicate the property as such and that an Order be entered to such effect, requested **immediate abatement** and that an Order be issued for the property. Council Member Jones made a motion in accordance with Section 21-19-11 of the Mississippi Code, and for an Order 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 removing rubbish, personal property and other debris no more than twelve (12) times in a twenty-four (24) month period. Council Member Beard seconded the motion.

All Council Members present voted in favor of the motion.

The motion carried 5/0

MARCO HARRISON

106 Maple Street

CASE NUMBER: 24-0188

Overgrown Lot

The General Counsel called cause number **24-0188**. No one appeared. Code Enforcement Officer Sasha James stated the property was in such a state of uncleanliness as to be a menace to the public under Section 21-19-11 of the Mississippi Code and asked the Mayor and Council to adjudicate the property as such and that an Order be entered to such effect, requested **immediate abatement** and that an Order be issued for the property. Council Member Jones made a motion in accordance with Section 21-19-11 of the Mississippi Code, and for an Order 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 removing rubbish, personal property and other debris no more than twelve (12) times in a twenty-four (24) month period. Council Member Beard seconded the motion.

All Council Members present voted in favor of the motion.

The motion carried 5/0

\$250.00 OR LESS CASES:

Code Enforcement Officer, Sasha James, presented four (4) cases, \$250.00 or less for adjudication. Council Member Beard 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 Jones seconded the motion.

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All Council Members present voted in favor of the motion.

The motion carried 5/0.

THE LIST FOLLOWS:

\$250 OR LESS Derelict Properties for June 18, 2024 Mayor and City Council Meeting

Case # and Violation	Ward	Name and Address	Notes
24-0182 <i>Overgrown Lot</i>	4	DEMETRIUS BENNETT Cherry Street	
24-0183 <i>Overgrown Lot</i>	1	JEFFREY CARTER 1425 7 th Street South	
24-0184 <i>Overgrown Lot</i>	1	JEFFREY CARTER 701 15 th Avenue South	
24-0193 <i>Overgrown Lot</i>	2	MARY SHELTON 1908 Short Main Street	

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MINUTES OF THE
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JUNE 18, 2024



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

BENNETT DEMETRIUS J
709 FORREST BLVD
COLUMBUS, MS 39702

RE: CHERRY ST
APN: 61W06-03-08800
Case No: CE-24-0182
Officer: Sasha James - Ward: 4

Date: May 29, 2024

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/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 5th day of June, 2024, shall proceed to clean the land, by the use of municipal employees or by contract, by cutting grass and weeds, filling drains, 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.

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 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 21-19-1(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 29th day of May, 2024.
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: May 29, 2024

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

This Notice was posted at the City Building Inspection Office on: May 29, 2024

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: May 29, 2024

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

MINUTES OF THE
MAYOR AND CITY COUNCIL
JUNE 18, 2024



CARTER JEFFREY W
P O BOX 8774
COLUMBUS, MS 39705

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

RE: 1425 7TH ST S
APN: 61W180112000
Case No: CE-24-0183
Officer: Sasha James - Ward: 1

Date: June 6, 2024

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/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 18th day of June, 2026, 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:
302.4 - Overgrown Lot	Cut, trim, and maintain overgrown grass, hedges, shrubs, trees, and other vegetation.	June 18, 2026

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, with the expense of cleaning of the property shall not exceed an aggregate amount of One Thousand Dollars and (\$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 cost 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 6th day of June, 2024,
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 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: June 6, 2024

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

This Notice was posted at the City Building Inspection Office on: June 6, 2024

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: June 6, 2024

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

MINUTES OF THE
MAYOR AND CITY COUNCIL
JUNE 18, 2024



CARTER JEFFREY W
P O BOX 8774
COLUMBUS, MS 39705

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

RE: 701 15TH AVES
APN: 61W180112001
Case No: CE-24-0184
Officer: Sasha James - Ward: 1

Date: May 29, 2024

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 5th day of June, 2024, 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.

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(I)(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 shall not subsequently be used to replace a hearing if Section 21-19-1(I)(1) is later utilized by a municipality when the prerequisites of Section 21-19-1(I)(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(I)(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 29th day of May, 2024,
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(I)(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: May 29, 2024

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

This Notice was posted at the City Building Inspection Office on: May 29, 2024

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: May 29, 2024

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

MINUTES OF THE
MAYOR AND CITY COUNCIL
JUNE 18, 2024



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

SHELTON MARY
1908 SHORT MAIN
COLUMBUS, MS 39701

RE: 1908 SHORT MAIN
APN: 61W11-01-15200
Cate No: CE-24-0193
Officer: Sasha James - Ward: 2

Date: May 30, 2024

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 6th day of June, 2024, 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.

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 30th day of May, 2024.

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 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: May 30, 2024

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

This Notice was posted at the City Building Inspection Office on: May 30, 2024

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: May 30, 2024

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

B. Discuss/Approve promotion of one (1) Public Works Truck Driver to Assistant Foreman.

Council Member Jones made a motion to approve the request to promote one (1) Public Works Truck Driver, Lonnie Hill, to Assistant Foreman, from \$15.45 per hour to \$16.00 per hour. Councilwoman DiCicco seconded the motion.

All Council Members present voted in favor of the motion.

The motion carried 5/0.

C. Discuss/Approve request to purchase bulletproof vests with fifty percent (50%) of the funds to be reimbursed by the Bureau of Justice for the Patrick Leahy Bulletproof Vest Partnership Program.

Council Member Jones made a motion to approve the request to purchase bulletproof vests with fifty percent (50%) of the funds to be reimbursed by the Bureau of Justice for the Patrick Leahy Bulletproof Vest Partnership Program. Councilwoman DiCicco seconded the motion. Susan Wilder, the City's Grant Writer/Administrator, offered comments and remarked that the grant expires 6/30/2024.

All Council Members present voted in favor of the motion.

The motion carried 5/0.

ADJOURNMENT:

The Mayor then asked if there was any other business to come before the Mayor and City Council. There being none, the Mayor announced that the meeting was ADJOURNED.

Approved by: _____
Keith Gaskin, Mayor

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

From: Ruth-Marie Erskine [<mailto:rerskine@cpse.org>]
Sent: Thursday, May 23, 2024 1:37 PM
To: Ruth-Marie Erskine
Subject: CFAI Accreditation Hearings Schedule
Importance: High

Hello,

Attached is the CFAI Commission hearing schedule. If you haven't submitted your official organization name and years of accreditation, please do so by June 17.

Click on the links below to make your hotel reservations and register for the symposium workshops as soon as possible.

The August Commission hearings and CPSE Summer Symposium are scheduled for August 5-7, at the Atlanta Airport Marriott Gateway in Atlanta, GA. [Click here for symposium details](#).

Even if you haven't had your site visit yet we need the following information **before June 17th**.

- Please provide your official organization name as it should appear on your plaque including the city and state (i.e., [Anytown Fire Department, Reston, Virginia](#)).
- If you have been accredited one or more times, please provide the years of accreditation (i.e., 2009, 2014, 2019). The dates can be found on your previous accreditation plaques.

During the hearing the Fire Chief, Accreditation Manager and Team Leader will sit before the Commission. You may also invite three additional representatives to the table (i.e., Mayor, City Manager, agency personnel). Please send us their name and title on or before **July 26th**.

Hotel Information: The Atlanta Airport Marriott Gateway is conveniently located two minutes away from Hartsfield Jackson International Airport via the complementary ATL Sky Train. CPSE has contracted a block of rooms at a cost of \$189.00 per night plus taxes and fees. [Click here](#) to book your rooms.

Contact me if you have any questions or concerns.

Thank you,



Ruth-Marie Erskine
CFAI and Events Administrator
Office: 703-691-4620
Direct: 703-705-3891
Email: rerskine@cpse.org
www.cpsc.org

PROPRIETARY PROTECTION STATEMENT: All information and attachments contained in this message constitute the intellectual property of the CPSE. Any unauthorized use, reproduction, or dissemination of this message is strictly prohibited. If you are not a designated addressee, you have received this message in error, and any further use by you is strictly prohibited.

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

June 22, 2024

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

Dear Mayor and Council Members:

I request permission to attend the "46th Annual Phelps Dunbar Mississippi Employment Law" seminar scheduled to be held in Gulfport, MS on July 24 - 26, 2024.

This seminar informs and updates Human Resources professionals in areas involving public employment and ever-changing policies, procedures, and laws. This year's Conference focuses on "*Waves of Change: Navigating Labor and Employment Trends.*"

I request payment for the following expenses:

• Registration Fee	\$	Waived	
• Lodging (2 Nights @ 149.99)		299.98	
• Travel		343.04	
• Meals (2 days @ \$51/day)		102.00	(Reimbursement)
TOTAL	\$	745.42	

Thank you for your continued support!

Respectfully submitted,

/s/ Patricia Mitchell

Patricia Mitchell
Human Resources Director

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

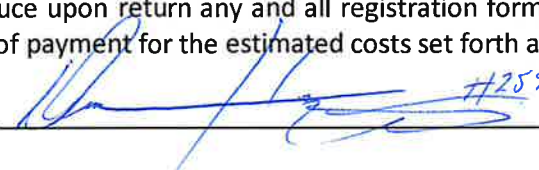
- Typed or Printed Name of Official Applying for Travel: Dorothea Tompkins (Dolly)
- Name of Event Official seeks to Attend: Emergency Services Administrative Professionals (ESAP)
- Benefit to City resulting from Attendance: Required training for firefighters

-
- Location (City & State) of the Event for which Travel is sought: Natchez, MS
 - Name of Hotel, Motel or place of Lodging if reimbursement is sought:
 - Proposed Date of Departure: 9/3/2024 • Proposed Date of Return: 9/6/2024
 - 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: \$ **250.00**
- Cost per Night of Lodging: \$ **119.00**
- Total Estimated Lodging Costs for All Nights: \$ **450.00**
- Estimated Cost of Transportation (Gas, Airfare, Taxi or Mileage Reimbursement):
 - Gas (if using City Vehicle): \$ **100.00**
 - Airfare (if flying): \$ **0.00**
 - Taxi Service (if anticipated): \$ **0.00**
 - Mileage Reimbursement (if driving Personal Vehicle): \$ **0.00**
- Estimated Cost of Meals: \$ **175.00**
- Any other Estimated Costs: \$ **0.00**
- TOTAL ESTIMATED COSTS** \$ **975.00**

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:  #255

Date: 6/24/2024

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.

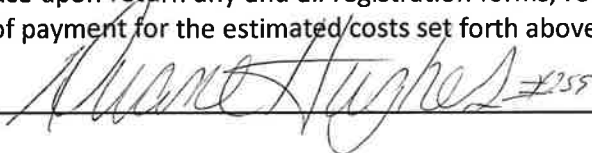
INFORMATION ABOUT THE TRAVEL SOUGHT

- Typed or Printed Name of Official Applying for Travel: Zachary Anderson ,Tavonta Macon
 - Name of Event Official seeks to Attend:NFPA 1001
 - Benefit to City resulting from Attendance:Required training for the department
-
- Location (City & State) of the Event for which Travel is sought: MSFA Jackson, MS
 - Name of Hotel, Motel or place of Lodging if reimbursement is sought:Click here to enter text.
 - Proposed Date of Departure: 8/4/2024 • Proposed Date of Return:9/26/2024
 - 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: \$ 1000.00
 - Cost per Night of Lodging: \$ _____
 - Total Estimated Lodging Costs for All Nights: \$ _____
 - Estimated Cost of Transportation (Gas, Airfare, Taxi or Mileage Reimbursement):
 - Gas (if using City Vehicle): \$ 400.00
 - Airfare (if flying): \$ _____
 - Taxi Service (if anticipated): \$ _____
 - Mileage Reimbursement (if driving Personal Vehicle): \$ _____
 - Estimated Cost of Meals: \$ 2600.00
 - Any other Estimated Costs: \$ _____
- TOTAL ESTIMATED COSTS \$ 3600.00**

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:6/25/2024

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: Duane Hughes, Alan Lewis, Jaquay Sherrod, Todd Graham, Richard McBride
 - Name of Event Official seeks to Attend: NFPA 1001 Graduation
 - Benefit to City resulting from Attendance: Support department members Fire Academy graduation
-
- Location (City & State) of the Event for which Travel is sought: MSFA Jackson, MS
 - Name of Hotel, Motel or place of Lodging if reimbursement is sought: Click here to enter text.
 - Proposed Date of Departure: 7/25/2024 • Proposed Date of Return: 7/25/2024
 - 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: \$ 0.00
- Cost per Night of Lodging: \$ _____
- Total Estimated Lodging Costs for All Nights: \$ _____
- Estimated Cost of Transportation (Gas, Airfare, Taxi or Mileage Reimbursement):
 - Gas (if using City Vehicle): \$ 50.00
 - Airfare (if flying): \$ _____
 - Taxi Service (if anticipated): \$ _____
 - Mileage Reimbursement (if driving Personal Vehicle): \$ _____
- Estimated Cost of Meals: \$ 100.00
- Any other Estimated Costs: \$ _____
- TOTAL ESTIMATED COSTS** \$ 150.00

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: 6/25/2024

CITY OF COLUMBUS POLICE DEPARTMENT

PERMIT

City Ordinance 28 – Streets and Sidewalks, Article V. Assemblies, Parades and Processions; Sec. 28-72. Permit Required: It shall be unlawful for any person to organize or hold or participate in any parade, meeting, assembly or procession of persons and/or vehicles on the streets or sidewalks within the city unless such activity shall have first been authorized by a written permit.

Please type or print information and return permit to CPD as soon as possible to allow ample time for review & approval. All permits must be approved at City Council Meetings which are the 1st and 3rd Tuesdays in each month. Thank you.

TODAY'S DATE: _____

APPLICANT:

NAME/ORGANIZATION: SOUTHside Townsend Blues festival
LOCAL/PERMANENT ADDRESS: Townsend Park 11th Street & 9th Ave South

REPRESENTATIVE:

NAME: Supervisor Jeff Smith TITLE: Committee Member
ADDRESS: 915 10th Ave South PHONE: (662) 386-6923
Columbus MS 39701 PHONE: (662) 327-3031

ACTIVITY INFORMATION:

NAME OF ACTIVITY: Townsend Park Blues Festival 2024
DATE OF ACTIVITY: July 5th & 6th ☐ PARADE ☐ MEETING ☒ ASSEMBLY
EXACT TIME OF ACTIVITY: BEGINNING 6:00 ☐ AM ☒ PM ENDING: 11:00 ☐ AM ☒ PM
PURPOSE: Enhance the community, bringing people together with music, food, & fun while strengthening the city.
LOCATION OR ROUTE OF ACTIVITY: 9th Ave + 11th Street are the main locations.

MAP ATTACHED: ☐ YES ☒ NO

PERSON, GROUP, ASSOCIATION OR BODY TO BE AUTHORIZED UNDER THE PERMIT TO DO SUCH ACTIVITY:

Southside Benevolent organization
NUMBER OF PERSONS TO PARTICIPATE: 2,000 AGE OF ANY MINORS: 100
NAME OF PERSON RESPONSIBLE FOR SUCH MINORS: Jeff Smith

APPROVAL

APPROVED BY: [Signature] A/C DATE: 6-18-2024
NAME & TITLE

CITY OF COLUMBUS POLICE DEPARTMENT

PERMIT

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TODAY'S DATE: 6/18/2024

APPLICANT:

NAME/ORGANIZATION: Muddy Waters Sports Bar

LOCAL/PERMANENT ADDRESS: 171 Moores Creek Rd
Columbus, MS 39701

REPRESENTATIVE:

NAME: Ray Boltwood / Edward Bishop TITLE: Owners

ADDRESS: 89 Tabatha Lane PHONE: 662-386-5853-Ray
Columbus, MS 39702 PHONE: 662-549-1981-ED

ACTIVITY INFORMATION:

NAME OF ACTIVITY: The Dwarffanators (midget wrestling)

DATE OF ACTIVITY: 7/25/2024 ☐ PARADE ☐ MEETING ☐ ASSEMBLY

EXACT TIME OF ACTIVITY: BEGINNING 7 ☐ AM ☒ PM ENDING: 9 ☐ AM ☒ PM

PURPOSE: To Entertain the public / build revenue / outdoor event

LOCATION OR ROUTE OF ACTIVITY: 171 Moores Creek road

MAP ATTACHED: ☐ YES ☐ NO

PERSON, GROUP, ASSOCIATION OR BODY TO BE AUTHORIZED UNDER THE PERMIT TO DO SUCH ACTIVITY:

Ray Boltwood & Edward Bishop

NUMBER OF PERSONS TO PARTICIPATE: up to 200 AGE OF ANY MINORS: All ages

NAME OF PERSON RESPONSIBLE FOR SUCH MINORS: Parents / Ray Boltwood

APPROVAL

APPROVED BY: [Signature] A/C
NAME & TITLE

DATE: 6-18-2024

CITY OF COLUMBUS POLICE DEPARTMENT

PERMIT

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TODAY'S DATE: 6/18/2024

APPLICANT:

NAME/ORGANIZATION: Muddy Waters Sports Bar
LOCAL/PERMANENT ADDRESS: 171 Moores Creek Rd
Columbus, MS 39701

REPRESENTATIVE:

NAME: Ray Boltwood / Edward Bishop TITLE: Owners
ADDRESS: 89 Tabatha Lane PHONE: 662-386-5853 - Ray
Columbus, MS 39702 PHONE: 662-549-1981 - Ed

ACTIVITY INFORMATION:

NAME OF ACTIVITY: Rocktoberfest
DATE OF ACTIVITY: 10/12/2024 ☐ PARADE ☐ MEETING ☐ ASSEMBLY
EXACT TIME OF ACTIVITY: BEGINNING 2 ☐ AM ☒ PM ENDING: 9:30 ☐ AM ☒ PM
PURPOSE: Entertain the public / Build Revenue

LOCATION OR ROUTE OF ACTIVITY: 171 Moores Creek Rd
Columbus MS 39701

MAP ATTACHED: ☐ YES ☐ NO

PERSON, GROUP, ASSOCIATION OR BODY TO BE AUTHORIZED UNDER THE PERMIT TO DO SUCH ACTIVITY:

Ray Boltwood & Edward Bishop
NUMBER OF PERSONS TO PARTICIPATE: up to 200 AGE OF ANY MINORS: All ages
(outside)
NAME OF PERSON RESPONSIBLE FOR SUCH MINORS: Parents & Ray Boltwood

APPROVAL

APPROVED BY: [Signature] A/C DATE: 6-18-2024
NAME & TITLE

CITY OF COLUMBUS POLICE DEPARTMENT

PERMIT

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TODAY'S DATE: 6/18/2024

APPLICANT:

NAME/ORGANIZATION: Muddy Waters Sports Bar

LOCAL/PERMANENT ADDRESS: 171 Moores Creek Rd
Columbus, MS 39701

REPRESENTATIVE:

NAME: Ray Boltwood + Edward Bishop TITLE: Owners

ADDRESS: 89 Tabatha Lane PHONE: 662-386-5853 - RAY
Columbus, MS 39702 PHONE: 662-549-1981 - ED

ACTIVITY INFORMATION:

NAME OF ACTIVITY: The Trouble Notes Benefiting Camp Rising Sun

DATE OF ACTIVITY: 10/26/2024 ☐ PARADE ☐ MEETING ☐ ASSEMBLY

EXACT TIME OF ACTIVITY: BEGINNING 6:45 ☐ AM ☒ PM ENDING: 9:30 ☐ AM ☒ PM

PURPOSE: To Benefit and raise money for Camp Rising Sun to support their vision, in all they do!

LOCATION OR ROUTE OF ACTIVITY: 171 Moores Creek Rd
Columbus, MS 39701

MAP ATTACHED: ☐ YES ☐ NO

PERSON, GROUP, ASSOCIATION OR BODY TO BE AUTHORIZED UNDER THE PERMIT TO DO SUCH ACTIVITY:

Ray Boltwood + Edward Bishop

NUMBER OF PERSONS TO PARTICIPATE: TBD AGE OF ANY MINORS: All Ages

NAME OF PERSON RESPONSIBLE FOR SUCH MINORS: Parents + Ray Boltwood

APPROVAL

APPROVED BY: [Signature] DATE: 6-18-2024
NAME & TITLE

CITY OF COLUMBUS POLICE DEPARTMENT

PERMIT

City Ordinance 28 – Streets and Sidewalks, Article V. Assemblies, Parades and Processions; Sec. 28-72. Permit Required: It shall be unlawful for any person to organize or hold or participate in any parade, meeting, assembly or procession of persons and/or vehicles on the streets or sidewalks within the city unless such activity shall have first been authorized by a written permit.

Please type or print information and return permit to CPD as soon as possible to allow ample time for review & approval. All permits must be approved at City Council Meetings which are the 1st and 3rd Tuesdays in each month. Thank you.

TODAY'S DATE: 25 Jun 24

APPLICANT:

NAME/ORGANIZATION: Veterans Day Parade Committee

LOCAL/PERMANENT ADDRESS: 308 Legion Drive
Columbus, MS 39705

REPRESENTATIVE:

NAME: Tate, T.J., Jr.

TITLE: SAC

ADDRESS: POB 9352

PHONE: 662 386 4444

Columbus, MS 39705

PHONE: 662 329 4624

ACTIVITY INFORMATION:

NAME OF ACTIVITY: Veterans Day Parade

DATE OF ACTIVITY: 9 Nov 24 ☒ PARADE ☐ MEETING ☐ ASSEMBLY

EXACT TIME OF ACTIVITY: BEGINNING 8:00 ☒ AM ☐ PM ENDING: 11:45 ☒ AM ☐ PM

PURPOSE: Honor the Veterans of Lowndes Cty + Surrounding area

LOCATION OR ROUTE OF ACTIVITY: Police Dept parking lot to assemble then travel west on Main Street to YMCA turn right to Court House Lawn

MAP ATTACHED: ☐ YES ☒ NO

PERSON, GROUP, ASSOCIATION OR BODY TO BE AUTHORIZED UNDER THE PERMIT TO DO SUCH ACTIVITY:

Retired Veterans Marching, High School Band, CAFE personnel and Floats

NUMBER OF PERSONS TO PARTICIPATE: 200+

AGE OF ANY MINORS: UNKNOWN

NAME OF PERSON RESPONSIBLE FOR SUCH MINORS: _____

APPROVAL

APPROVED BY: AC [Signature]
NAME & TITLE

DATE: 6/25/24

COLUMBUS LOWNDES COUNTY EMERGENCY MANAGEMENT

515 2nd Avenue North • Columbus, MS 39701 • 662-329-5110

Fax: 662-329-5111 • Email: clawrence@bellsouth.net



Cindy Lawrence, MCEM Director

June 26, 2024

Jammie Garrett
Chief Operations Officer
City of Columbus
P. O. Box 1408
Columbus, MS 39703-1408

Dear Ms Garrett:

Please consider this notice as your invoice for the FY2024 Budget for Emergency Management in the amount of \$8,500.00 payable to Lowndes County Board of Supervisors.

If you have any questions, please contact me.

Sincerely,

Cindy Lawrence

Cindy Lawrence, Director

CC: Lloyd Price, Chief Financial Officer
Lowndes County

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 PLANNING
AND COMMUNITY DEVELOPMENT**
GEORGE IRBY

June 29, 2024

Honorable Mayor & City Council
523 Main Street
Columbus, MS 39701

Dear Mayor & City Council:

National Night Out is vastly approaching and the Community Centers are gearing up for an amazing evening. National Night Out is a community policing awareness-raising event in the United States, held the first Tuesday of August. Texas is the only state that celebrates it in October. Last year, at our July 5, 2023 meeting, Council Member Greene Council made a motion to approve the expenditure of \$3,000.00 for five (5) sites (\$600.00 per site) for National Night Out on Crime, Council Member Mickens seconded the motion. All Council Members voted in favor of the motion; the motion carried 6/0. The funds were taken from line item 001-004-695 (Advertising City Resources) pursuant to Section 17-3-1 of the Mississippi Code which finds the said amount is a legitimate expense that will advertise and bring into favorable notice the opportunities, possibilities and resources of the City of Columbus. This year's date for celebration will be August 6th with the same five sites being utilized and requesting the same amount. Those sites are East Columbus Gym, Northaven Haven Woods Park, Sandfield Community Center, Sim Scott Community Center and Townsend Community Center.

Sincerely,

Greg Lewis

ACCOUNTS PAYABLE DOCUMENTS

DOCKET OF CLAIMS

July 2, 2024

A/P DOCUMENTS	\$ 483,286.00	
CHECKWRITE #1	\$ 25,496.38	6/24 Utilities, CCHF, Softball
CHECKWRITE #2	<u>\$ 2,000.00</u>	6/26 Pitney Bowes postage
	\$ 27,496.38	TOTAL OF CHECKWRITES
GRAND TOTAL	<u>\$ 510,782.38</u>	

ACCOUNTS PAYABLE CHECK PROOF

Dates: 07/02/2024 to 07/02/2024

Pay Groups: All

Vouchers: All

City of Columbus MS

FY 2023-2024

Cash Account: 001-000-002-000

Voucher Number	Pay Date	Invoice Number	PO Number	Account Number	Amount (\$)	Use/1099 /Accrual
Checks						
2952 4IMPRINT, INC.						
223406	07/02/24	12642241	10023268	001-016-688-000	646.55	N N
Lanyard With Metal Lobster Clip And Freight				Fire Prevention		
Total For 2952 4IMPRINT, INC.:					\$646.55	
5741 AL LATHAN'S LOCK-N-KEY						
223606	07/02/24	290006	0	001-042-676-000	150.00	N N
Locks Rekeyed - Fed Prog				Miscellaneous		
Total For 5741 AL LATHAN'S LOCK-N-KEY:					\$150.00	
4447 AMAZON CAPITAL SERVICES						
223324	07/02/24	1QVW-CDTW-K71	10023416	001-018-535-000	49.07	N N
Clothing				Uniforms		
223325	07/02/24	13R7-QWJ9-FJC71	10023343	001-016-688-000	468.00	N N
Hdmi Cable, Lectern Podium, Firefighter Mascot Costume				Fire Prevention		
223513	07/02/24	19MY-LFKK-D6F1	10023405	001-018-559-000	2,295.50	N N
Supplies				Operating Supplies-Other		
Total For 4447 AMAZON CAPITAL SERVICES:					\$2,812.57	
7248 AMERICAN PAPER & TWINE						
223477	07/02/24	4970996	10023449	001-021-559-000	309.65	N Y
For Stock				Operating Supplies-Other		
223518	07/02/24	4974113	10023470	001-050-525-006	96.24	N Y
Brown Paper Towels(2)				Supp-Op-Fuel,Oil,Grse-Other		
223519	07/02/24	4968730	10023428	001-050-525-005	197.58	N Y
Gritty Hand Soap				Supp-Op-Fuel,Oil,Grse-Oil		
223575	07/02/24	4976412	10023487	001-016-502-000	74.13	N Y
Trash Bags				Supplies-Non-Op-Other		
Total For 7248 AMERICAN PAPER & TWINE:					\$677.60	
4883 ANDY'S ELECTRIC						
223582	07/02/24	62524	10023494	107-350-635-000	425.00	N Y
Add 3 Breakers,4 Gft Plugs,Install 3 Polaris,Check All Breaker ! Out Serv-R&M-Not Veh/Eqp/Radio						
Total For 4883 ANDY'S ELECTRIC:					\$425.00	
3442 ATMOS ENERGY **						
223494	07/02/24	4040673956	0	001-016-630-000	100.26	N N

ACCOUNTS PAYABLE CHECK PROOF

Dates: 07/02/2024 to 07/02/2024

Pay Groups: All

Vouchers: All

City of Columbus MS

FY 2023-2024

Cash Account: 001-000-002-000

Voucher Number	Pay Date	Invoice Number	PO Number	Account Number	Amount (\$)	Use/1099 /Accrual
4040673956 Fire Sta 4				Utilities		
223552	07/02/24	3057816342	0	107-350-626-000	74.00	N N
3057816342 P&R				Natural Gas		
223553	07/02/24	3020276825	0	001-016-630-000	41.06	N N
3020276825 Old Fs4				Utilities		
Total For 3442 ATMOS ENERGY **:					\$215.32	
1023 AUTOZONE, INC						
223326	07/02/24	0327947203	10023440	001-050-570-000	37.99	N N
Halogen Capsule, Brakes 18-02				Supp-R&M-Veh/Eq/Prts-Police		
223327	07/02/24	0327947208	10023440	001-050-570-000	4.59	N N
				Supp-R&M-Veh/Eq/Prts-Police		
223328	07/02/24	0327947768	10023452	001-050-572-001	62.99	N N
Battery				Supp-R&M-Veh/Eq-Street-Non-Acc		
223329	07/02/24	0327943629	10023433	001-050-672-001	238.78	N N
Oil Filter, Radiator Street Dept 3				Out Serv-R&M-Strt-Nonacc		
223330	07/02/24	0327947894	10023457	001-050-570-000	110.00	N N
Rotor, Brakes Pd18-08				Supp-R&M-Veh/Eq/Prts-Police		
223331	07/02/24	0327948215	10023457	001-050-570-000	24.94	N N
				Supp-R&M-Veh/Eq/Prts-Police		
223332	07/02/24	0327947720	10023457	001-050-570-000	75.98	N N
				Supp-R&M-Veh/Eq/Prts-Police		
223333	07/02/24	0327947699	10023468	001-050-570-000	69.98	N N
Shock Absor Pd F250				Supp-R&M-Veh/Eq/Prts-Police		
223334	07/02/24	0327947731	10023467	001-050-570-000	20.42	N N
Continental Serp 17-02				Supp-R&M-Veh/Eq/Prts-Police		
223401	07/02/24	0327948420	10023465	001-050-572-001	249.99	N N
Brakes, Rotors				Supp-R&M-Veh/Eq-Street-Non-Acc		
223453	07/02/24	0327947676	10023441	001-050-570-000	275.47	N N
Body Mount, Shock Absorx2, Black F250				Supp-R&M-Veh/Eq/Prts-Police		
223454	07/02/24	0327948235	10023477	001-050-572-001	132.99	N N

ACCOUNTS PAYABLE CHECK PROOF

Dates: 07/02/2024 to 07/02/2024

Pay Groups: All

Vouchers: All

City of Columbus MS

FY 2023-2024

Cash Account: 001-000-002-000

Voucher Number	Pay Date	Invoice Number	PO Number	Account Number	Amount (\$)	Use/1099 /Accrual
Battery#801				Supp-R&M-Veh/Equip-Street-Non-Acc		
223491	07/02/24	0327950802	10023501	001-050-570-001	95.99	N N
Pd 18-02 Water Pump				Supp-R&M-Veh/Equip-Police-Non-Acc		
223492	07/02/24	0327950805	10023502	001-050-572-001	39.63	N N
Ignition Coil, Motorcraft Street Dept 977				Supp-R&M-Veh/Equip-Street-Non-Acc		
223493	07/02/24	0327951551	10023507	001-050-570-000	4.59	N N
Headlight 18-02				Supp-R&M-Veh/Equip/Prts-Police		
Total For 1023 AUTOZONE, INC:					\$1,444.33	
6482 BAM						
223558	07/02/24	6YR24-FC-3	0	001-080-680-000	3,827.00	N Y
Mow Trim Blow Friendship Cemetery				Grass Cutting Contract		
223559	07/02/24	6YR24-FC-4	0	001-080-680-000	3,827.00	N Y
				Grass Cutting Contract		
223560	07/02/24	6YR24-S-4	0	001-004-600-000	675.00	N Y
Mow Blow Trim Sandfield Cemetery				Professional Services		
223561	07/02/24	6YR24-S-5	0	001-004-600-000	675.00	N Y
Mow Trim Blow Sandfield Cemetery				Professional Services		
Total For 6482 BAM:					\$9,004.00	
1026 BATES TIRE CENTER						
223609	07/02/24	379565	10023535	001-050-672-001	179.98	N N
315/433-Street Dept				Out Serv-R&M-Strt-Nonacc		
223610	07/02/24	379558	10023517	001-050-573-001	427.50	N N
Ptr Grassmaster, Grassmaster Turf, Lt245/75R-16				Supp-R&M-Veh/Equip-Oth Depts-Non Acc		
223611	07/02/24	379557	10023518	001-050-570-001	968.00	N N
(8) 225/60R18 Pd				Supp-R&M-Veh/Equip-Police-Non-Acc		
Total For 1026 BATES TIRE CENTER:					\$1,575.48	
1028 BIDDY SAW WORKS INC						
223335	07/02/24	410526	10023430	107-350-559-000	418.91	N N
Supplies For Weed Eaters				Operating Supplies-Other		
223515	07/02/24	411296	10023508	001-050-572-101	401.93	N N
Belt, Deck, Carburetor, Head, 27-2 Bump				Supp-R&M-Veh/Equip-Street-Accdnt		

Voucher Number	Pay Date	Invoice Number	PO Number	Account Number	Amount (\$)	Use/1099 /Accrual	
223516	07/02/24	411297	10023458	001-050-572-001	39.99	N	N
Belt				Supp-R&M-Veh/Equip-Street-Non-Acc			
223517	07/02/24	411298	10023349	001-050-572-001	359.92	N	N
3 Caruretors, Spool, Trimmer				Supp-R&M-Veh/Equip-Street-Non-Acc			
223583	07/02/24	411353	10023499	107-350-559-000	174.95	N	N
Chain Saw Blades				Operating Supplies-Other			
Total For 1028 BIDDY SAW WORKS INC:					\$1,395.70		
3810 BRIDGE & WATSON INC							
223495	07/02/24	42024	0	001-004-600-000	1,172.00	N	N
Annexation & Redistricting				Professional Services			
223602	07/02/24	62024	0	001-004-600-000	2,135.54	N	N
Annexation				Professional Services			
Total For 3810 BRIDGE & WATSON INC:					\$3,307.54		
5288 CANON FINANCIAL SERVICES, INC							
223336	07/02/24	33166642	0	001-005-640-000	114.68	N	N
4Jb04586				Rental (Was Freight Before 10/1/12)			
223337	07/02/24	33162981	0	001-005-640-000	57.34	N	N
4Jb07629				Rental (Was Freight Before 10/1/12)			
223338	07/02/24	33157428	0	001-005-640-000	57.34	N	N
4Jb03898				Rental (Was Freight Before 10/1/12)			
223339	07/02/24	33158886	0	001-005-640-000	65.12	N	N
2Nh002214				Rental (Was Freight Before 10/1/12)			
223340	07/02/24	33161031	0	001-005-640-000	61.06	N	N
28X02562				Rental (Was Freight Before 10/1/12)			
223341	07/02/24	33159823	0	001-005-640-000	60.78	N	N
Qnr05741				Rental (Was Freight Before 10/1/12)			
223342	07/02/24	33158885	0	001-005-640-000	65.44	N	N
2Mv03827				Rental (Was Freight Before 10/1/12)			
223343	07/02/24	33162983	0	001-005-640-000	98.30	N	N
4Mk07695				Rental (Was Freight Before 10/1/12)			
223344	07/02/24	33162982	0	001-005-640-000	57.34	N	N

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4Jb07786				Rental (Was Freight Before 10/1/12)		
223345	07/02/24	33159190	0	001-005-640-000	1,110.68	N N
25J04475				Rental (Was Freight Before 10/1/12)		
223346	07/02/24	33157427	0	001-005-640-000	2,424.69	N N
32T01226				Rental (Was Freight Before 10/1/12)		
223347	07/02/24	33146597	0	001-005-640-000	53.00	N N
Qnr02782				Rental (Was Freight Before 10/1/12)		
223348	07/02/24	33147235	0	001-005-640-000	53.00	N N
Qnr01747				Rental (Was Freight Before 10/1/12)		
223349	07/02/24	33156989	0	001-005-640-000	60.78	N N
Qnr05736				Rental (Was Freight Before 10/1/12)		
223350	07/02/24	33157426	0	001-005-640-000	65.44	N N
2Mv03830				Rental (Was Freight Before 10/1/12)		
Total For 5288 CANON FINANCIAL SERVICES, INC:					\$4,404.99	
4866 CODY CANTRELL						
223351	07/02/24	052124	0	001-016-684-002	97.14	N N
Nfpa1021 Fire Officer Jackson Ms				Meals & Lodging		
223576	07/02/24	52124	0	001-016-684-002	160.02	N N
				Meals & Lodging		
Total For 4866 CODY CANTRELL:					\$257.16	
1040 CASH & CARRY						
223352	07/02/24	187110	10023410	107-350-559-000	85.95	N N
Reachers (Pick Up Stick)				Operating Supplies-Other		
Total For 1040 CASH & CARRY:					\$85.95	
1793 CINTAS CORP #0215						
223353	07/02/24	4195688709	0	001-010-551-000	180.28	N N
Mats - Police Dept				Supplies - K9		
223354	07/02/24	4195688666	0	107-350-535-000	64.90	N N
Uniforms - Park/Rec				Uniforms		
223355	07/02/24	4196064373	0	001-009-560-000	72.64	N N
Mats - Crime Lab				Supplies-R&M-Bldg Matls & Related		

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223455	07/02/24	4196395517	0	001-010-551-000	376.39	N N
		Mats - Police Dept		Supplies - K9		
223584	07/02/24	4196395334	0	107-350-559-000	86.41	N N
		Mats Park & Rec		Operating Supplies-Other		
223585	07/02/24	4196395270	0	107-350-535-000	65.28	N N
		Uniforms - Park & Rec		Uniforms		
223586	07/02/24	4196795609	0	107-350-559-000	224.84	N N
		Mats - Sim Scott		Operating Supplies-Other		
223587	07/02/24	4196795507	0	107-350-559-000	76.80	N N
		Mats - Sandfield		Operating Supplies-Other		
Total For 1793 CINTAS CORP #0215:					\$1,147.54	
4387 CINTAS FIRST AID & SAFETY **						
223562	07/02/24	5214870867	10023524	106-323-500-000	194.00	N N
		Refill First Aid Box		Supplies-Non-Op-Office		
223563	07/02/24	5211095258	10023524	106-323-500-000	118.15	N N
				Supplies-Non-Op-Office		
223564	07/02/24	5206205065	10023524	106-323-500-000	76.05	N N
				Supplies-Non-Op-Office		
Total For 4387 CINTAS FIRST AID & SAFETY **:					\$388.20	
1392 CITY OF COLUMBUS						
223523	07/02/24	33124 PTS	0	610-000-109-000	5,290.58	N N
		March 24 Pts Court/Police		Amounts Held In Custody		
223527	07/02/24	33124 OMNIGO	0	610-000-109-000	59,329.57	N N
		March 24 Omnigo Court Police		Amounts Held In Custody		
Total For 1392 CITY OF COLUMBUS:					\$64,620.15	
1060 COLUMBUS LIGHT & WATER DEPT						
223358	07/02/24	1875630	0	001-016-630-000	547.35	N N
		207982 107703 Fire Sta 2		Utilities		
223359	07/02/24	1875631	0	001-016-630-000	75.14	N N
		207983 107704 Fire Sta 2		Utilities		
223360	07/02/24	1875763	0	001-041-630-000	60.38	N N
		208124 107849		Utilities - Electric		

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223361	07/02/24	1875764	0	001-021-630-000	24.00	N N
208126 107850 Pw				Utilities		
223362	07/02/24	1875765	0	001-021-630-000	56.00	N N
208127 107851 Pw				Utilities		
223363	07/02/24	1875766	0	001-041-630-000	37.15	N N
208128 107852				Utilities - Electric		
223364	07/02/24	1875767	0	001-041-630-000	23.75	N N
208129 107853				Utilities - Electric		
223365	07/02/24	1875768	0	001-041-630-000	24.09	N N
208130 107854				Utilities - Electric		
223366	07/02/24	1875769	0	001-041-630-000	91.74	N N
208131 107855				Utilities - Electric		
223367	07/02/24	1875915	0	001-041-630-000	61.15	N N
208304 108028 Leadership Plaza				Utilities - Electric		
223368	07/02/24	1876079	0	001-021-630-000	30.39	N N
208448 108170 Water Tower				Utilities		
223369	07/02/24	1876452	0	001-016-630-000	1,380.35	N N
208846 108577 Fire Sta 1				Utilities		
223370	07/02/24	1876913	0	107-350-631-000	1.25	N N
209450 109124				Utilities - Outdoor Light		
223371	07/02/24	1876973	0	001-010-630-000	23.75	N N
209524 109190 Police Dept				Utilities - Electric		
223372	07/02/24	1877557	0	001-021-630-000	39.75	N N
210223 103033 Pw				Utilities		
223373	07/02/24	1877559	0	107-350-630-000	250.85	N N
210228 109851				Utilities - Electric		
223373	07/02/24		0	107-350-632-000	24.00	N N
				Utilities - Water		
223373	07/02/24		0	107-350-633-000	24.00	N N
				Utilities - Sewer		

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223374	07/02/24	1877588	0	001-021-630-000	210.55	N N
		210279 127951 Pw		Utilities		
223375	07/02/24	1877589	0	001-021-630-000	787.66	N N
		210280 109893 Pw		Utilities		
223376	07/02/24	1877590	0	001-021-630-000	496.00	N N
		210281 109894 Pw		Utilities		
223377	07/02/24	1877591	0	001-021-630-000	48.00	N N
		210282 109895 Pw		Utilities		
223378	07/02/24	1877592	0	001-021-630-000	134.32	N N
		210283 109896 Pw		Utilities		
223379	07/02/24	1877593	0	001-021-630-000	409.75	N N
		210284 109897 Pw		Utilities		
223380	07/02/24	1877594	0	001-021-630-000	440.17	N N
		210285 109898 Pw		Utilities		
223381	07/02/24	1877719	0	001-010-630-000	37.02	N N
		210462 110050 Cpd		Utilities - Electric		
223382	07/02/24	1877842	0	107-350-631-000	45.83	N N
		210684 110261 Pr		Utilities - Outdoor Light		
223382	07/02/24		0	107-350-632-000	208.00	N N
				Utilities - Water		
223382	07/02/24		0	107-350-633-000	208.00	N N
				Utilities - Sewer		
223383	07/02/24	1877843	0	107-350-630-000	42.07	N N
		210685 110262 Pr		Utilities - Electric		
223384	07/02/24	1877844	0	107-350-632-000	56.00	N N
		210686 110263 Pr		Utilities - Water		
223385	07/02/24	1877846	0	001-041-627-000	12,967.69	N N
		210691 110267 Street Lights		Utilities - Street Lights		
223386	07/02/24	1877868	0	001-041-627-000	135.24	N N
		210713 110289 St Lights		Utilities - Street Lights		

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Voucher Number	Pay Date	Invoice Number	PO Number	Account Number	Amount (\$)	Use/1099 /Accrual
223387	07/02/24	1877924	0	107-350-630-000	27.75	N N
		210721 110296 Pr		Utilities - Electric		
223387	07/02/24		0	107-350-631-000	112.27	N N
				Utilities - Outdoor Light		
223388	07/02/24	1877925	0	107-350-630-000	23.75	N N
		210722 110297		Utilities - Electric		
223388	07/02/24		0	107-350-632-000	16.00	N N
				Utilities - Water		
223388	07/02/24		0	107-350-633-000	16.00	N N
				Utilities - Sewer		
223389	07/02/24	1878018	0	107-350-631-000	89.44	N N
		210851 110409 Pr		Utilities - Outdoor Light		
223390	07/02/24	1878019	0	107-350-630-000	23.75	N N
		210853 110410 Pr		Utilities - Electric		
223391	07/02/24	1878148	0	107-350-630-000	448.73	N N
		211082 110584 Pr		Utilities - Electric		
223391	07/02/24		0	107-350-631-000	124.89	N N
				Utilities - Outdoor Light		
223391	07/02/24		0	107-350-632-000	24.00	N N
				Utilities - Water		
223391	07/02/24		0	107-350-633-000	24.00	N N
				Utilities - Sewer		
223392	07/02/24	1875968	0	001-041-630-000	24.67	N N
		215715 100076		Utilities - Electric		
223393	07/02/24	1875970	0	001-041-630-000	25.82	N N
		215783 100200		Utilities - Electric		
223394	07/02/24	1878106	0	107-350-630-000	23.75	N N
		216168 110410 Pr		Utilities - Electric		
223395	07/02/24	1875980	0	001-041-630-000	46.99	N N
		216223 100891 Amphitheather		Utilities - Electric		

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223396	07/02/24	1878190	0	107-350-630-000	23.75	N N
		216841 129438		Utilities - Electric		
223473	07/02/24	1878334	0	001-080-630-000	16.00	N N
		211287 110765 Friendship		Utilities - Electric		
223474	07/02/24	1878461	0	001-010-630-000	34.63	N N
		211447 110909 Cpd		Utilities - Electric		
223475	07/02/24	1878590	0	001-080-630-000	12.91	N N
		211602 111055 Friendship		Utilities - Electric		
223476	07/02/24	1879018	0	001-016-630-000	98.54	N N
		212043 111472 Old Fs 4		Utilities		
223496	07/02/24	1879268	0	001-082-630-000	128.59	N N
		212324 111738 Airport		Utilities - Electric		
223497	07/02/24	1879269	0	001-082-630-000	636.88	N N
		212325 111739 Airport		Utilities - Electric		
223498	07/02/24	1879271	0	001-082-630-000	49.73	N N
		212327 111741 Airport		Utilities - Electric		
223499	07/02/24	18796999	0	001-016-630-000	486.34	N N
		212755 112158 Fire Sta 5		Utilities		
223500	07/02/24	1879437	0	001-016-630-000	992.54	N N
		216271 111472 Fire Sta 4		Utilities		
223501	07/02/24	1879440	0	001-082-630-000	31.08	N N
		216869 111741 Airport		Utilities - Electric		
223502	07/02/24	1879441	0	001-082-630-000	23.75	N N
		216870 111741 Airport		Utilities - Electric		
Total For 1060 COLUMBUS LIGHT & WATER DEPT:					\$22,587.94	
1061 COLUMBUS LOCK & KEY INC						
223356	07/02/24	4552	10023479	001-018-559-000	115.00	N N
		Service Call - Rekey		Operating Supplies-Other		
Total For 1061 COLUMBUS LOCK & KEY INC:					\$115.00	
1170 COLUMBUS/LOWNDES LIBRARY						
223462	07/02/24	62524	0	001-060-916-000	25,235.41	N N

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Monthly Appropriation			Columbus/Lowndes Library				
Total For 1170 COLUMBUS/LOWNDES LIBRARY:					\$25,235.41		
1437 COLUMBUS/LOWNDES HUMANE SOCIETY							
223463	07/02/24	62524	0	001-060-925-000	5,353.14	N	N
Monthly Appropriation			Col/Lowndes Humane Soc				
Total For 1437 COLUMBUS/LOWNDES HUMANE SOCIETY:					\$5,353.14		
1063 COLUMBUS MOTOR COMPANY							
223357	07/02/24	19550	10023437	001-050-570-000	200.00	N	N
Canister 18-06			Supp-R&M-Veh/Eqp/Prts-Police				
Total For 1063 COLUMBUS MOTOR COMPANY:					\$200.00		
1066 COLUMBUS RUBBER & GASKET INC							
223402	07/02/24	688709-001	10023414	001-050-572-001	35.26	N	N
St 800 Hose Assembly			Supp-R&M-Veh/Eqp-Street-Non-Acc				
223588	07/02/24	689464-001	10023498	001-050-672-001	243.12	N	N
Hyd Hose Fab St Dept			Out Serv-R&M-Strt-Nonacc				
Total For 1066 COLUMBUS RUBBER & GASKET INC:					\$278.38		
7255 MICHAEL COOK							
223397	07/02/24	52124	0	001-016-684-002	100.18	N	N
Nfpa 1001 Basic Firefighter Jackson Ms			Meals & Lodging				
223398	07/02/24	5212024	0	001-016-684-002	113.16	N	N
Nfpa1001 Basis Firefighter Jackson Ms			Meals & Lodging				
Total For 7255 MICHAEL COOK:					\$213.34		
1037 C & P PRINTING INC							
223452	07/02/24	47881	10023417	001-018-559-000	25.00	N	N
Permit Cards			Operating Supplies-Other				
Total For 1037 C & P PRINTING INC:					\$25.00		
6400 DAVIS PAPER AND CHEMICAL LLC							
223579	07/02/24	102037	10023522	001-037-510-000	285.98	N	N
Cleaning Supplies For Trotter Convention Center			Supplies-Op-Cleaning & Janitorial				
Total For 6400 DAVIS PAPER AND CHEMICAL LLC:					\$285.98		
5300 DEX IMAGING							
223399	07/02/24	AR11493999	0	001-005-640-000	170.00	N	N
24X02395			Rental (Was Freight Before 10/1/12)				
223400	07/02/24	AR11493134	0	001-005-640-000	85.95	N	N

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2Nh02214				Rental (Was Freight Before 10/1/12)		
Total For 5300 DEX IMAGING:					\$255.95	
2742 DOUG WHEELER ROOFING, INC.						
223580	07/02/24	9890	10023523	001-041-635-001	650.00	N N
Roof Repairs At: China Royal/Animal Control/Inspection Depar Out Serv-R&M-Bldg&Structures						
Total For 2742 DOUG WHEELER ROOFING, INC.:					\$650.00	
4342 CHRISHENA DURRAH						
223589	07/02/24	62424	0	107-350-890-000	150.00	N N
Refund Sandfield Refund Deposits						
Total For 4342 CHRISHENA DURRAH:					\$150.00	
1440 R L EDMONSON JR						
223464	07/02/24	62524	0	001-041-664-000	230.00	N Y
Parking Lot Rental Public Parking Lots						
Total For 1440 R L EDMONSON JR:					\$230.00	
4576 EEP INC						
223403	07/02/24	504033	10023459	001-050-671-001	1,635.92	N N
Ac Compressor Engine 24 Out Serv-R&M-Fire-Non-Acc						
Total For 4576 EEP INC:					\$1,635.92	
5995 EMERSON ANIMAL HOSPITAL						
223404	07/02/24	45306	10023384	001-016-516-000	730.10	N N
Annual Check-Up And Shots (Jet Fire Dog) Supplies-Op-Animal Cntrl						
Total For 5995 EMERSON ANIMAL HOSPITAL:					\$730.10	
1997 EMPIRE TRUCK SALES, INC.						
223405	07/02/24	CE005110990:01	10023418	001-050-672-001	364.50	N N
Injector Harness Engine 24 Out Serv-R&M-Strt-Nonacc						
Total For 1997 EMPIRE TRUCK SALES, INC.:					\$364.50	
2102 EQUIFAX INFO SERVICES LLC*						
223456	07/02/24	2060778979	0	001-010-503-000	133.00	N N
Monthly Invoice Fee Supplies-Non-Op-Subs & Dues						
Total For 2102 EQUIFAX INFO SERVICES LLC*:					\$133.00	
5591 RITA FELTON						
223465	07/02/24	62524	0	001-004-685-000	100.00	N Y
Civil Service Civil Service Expense						
Total For 5591 RITA FELTON:					\$100.00	
2902 FISHER SCIENTIFIC						

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223407	07/02/24	2976072	10023308	001-009-559-000	923.40	N	N
Hplc Training Module With Cannabinoids				Operating Supplies-Other			
223514	07/02/24	2907584	10023308	001-009-684-000	343.88	N	N
				Travel & Training (W/Modf)			
223514	07/02/24		10023308	001-009-559-000	1,453.26	N	N
				Operating Supplies-Other			
Total For 2902 FISHER SCIENTIFIC:					\$2,720.54		
3121 FOUR COUNTY ELECTRIC							
223408	07/02/24	299530	0	106-323-630-000	180.00	N	N
Landfill Armstrong Rd				Utilities - Electric			
223409	07/02/24	299738A	0	001-004-630-000	22.80	N	N
Hwy 45 & 373				Utilities - Electric			
223410	07/02/24	299738B	0	001-041-630-000	43.00	N	N
Welcome Sign				Utilities - Electric			
223411	07/02/24	299738C	0	001-082-630-000	35.96	N	N
Hargrove Rd Airport				Utilities - Electric			
223412	07/02/24	299738D	0	001-004-630-000	19.96	N	N
Hwy 373				Utilities - Electric			
Total For 3121 FOUR COUNTY ELECTRIC:					\$301.72		
1106 FUELMAN							
223413	07/02/24	460514 CH	0	001-016-684-001	39.94	N	N
127183 Fire Dept Haynes				Travel (Incl Mileage)			
223414	07/02/24	510824 ROBER K0		001-016-684-001	40.35	N	N
127183 Fire Dept Rober				Travel (Incl Mileage)			
223415	07/02/24	366193 JARRON 0		001-010-684-000	45.09	N	N
127183 Cpd Jarron				Travel & Training (W/Modf)			
223416	07/02/24	699233 LEWIS 0		001-010-684-000	129.44	N	N
127183 Cpd Lewis Moore				Travel & Training (W/Modf)			
223417	07/02/24	943871 SHIRLEY0		001-010-684-000	126.18	N	N
127183 Cpd Shirley Easterwood				Travel & Training (W/Modf)			
223457	07/02/24	943871 WARD 0		001-010-684-000	63.14	N	N

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127183 Police Ward				Travel & Training (W/Modf)		
223458	07/02/24	544717 MOORE	0	001-010-684-000	31.99	N N
127183 Police Moore				Travel & Training (W/Modf)		
Total For 1106 FUELMAN:					\$476.13	
2534 GLASS DOCTOR						
223479	07/02/24	1-119327	10023450	001-021-635-000	332.60	N Y
2015 Ram Pickup				Out Serv-R&P-Not Veh/Equip/Radio		
Total For 2534 GLASS DOCTOR:					\$332.60	
1725 GOLDEN TRIANGLE WASTE SERVICES						
223578	07/02/24	23785-66000	0	001-028-602-000	341.59	N N
Lee Park Dumpster				Garbage Collection-Pickup		
Total For 1725 GOLDEN TRIANGLE WASTE SERVICES:					\$341.59	
6706 GRIFFIN SECURITY & TECHNOLOGY						
223418	07/02/24	2024629	0	317-021-900-000	715.00	N Y
Riverwalk Camera System Lease				Contractors' Expense		
223554	07/02/24	2024062514	0	001-004-600-000	849.81	N Y
Monthly Monitoring Fire & Panic Alarms				Professional Services		
223568	07/02/24	2024042510	10023138	001-016-540-000	3,614.00	N Y
Access Control For Three Doors At Station 2				Supplies-Os-Equip Not Capitalized		
223574	07/02/24	2024042511	10022645	001-016-681-000	785.75	N Y
Cellular Communication Modem City Hall'S Fire Monitoring Syst				Maintenance & Support Contacts		
Total For 6706 GRIFFIN SECURITY & TECHNOLOGY:					\$5,964.56	
5240 DR MAXINE HALL						
223466	07/02/24	62524	0	001-004-685-000	100.00	N Y
Civil Service				Civil Service Expense		
Total For 5240 DR MAXINE HALL:					\$100.00	
7252 SHARISE LUNAE HAWKINS						
223590	07/02/24	62624	10023516	107-350-581-000	600.00	N Y
Cupcake Decorating For Summer Camp				Recreation Programs		
Total For 7252 SHARISE LUNAE HAWKINS:					\$600.00	
6329 KIMBERLY HAYES						
223419	07/02/24	61824	0	001-010-684-000	58.62	N N
Interview Interrogation Course				Travel & Training (W/Modf)		

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Vouchers: All

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Voucher Number	Pay Date	Invoice Number	PO Number	Account Number	Amount (\$)	Use/1099 /Accrual
Total For 6329 KIMBERLY HAYES:					\$58.62	
5661 COREY HAYNES						
223420	07/02/24	52124	0	001-016-684-002	122.76	N N
Nfpa1021 Fire Officer Jackson Ms				Meals & Lodging		
Total For 5661 COREY HAYNES:					\$122.76	
6518 INTEREL TECHNOLOGIES LLC						
223551	07/02/24	COL-24-5619	0	001-005-600-000	3,349.00	N Y
Bi Monthly Billing Interim It Director				Professional Services		
Total For 6518 INTEREL TECHNOLOGIES LLC:					\$3,349.00	
5854 TOMMY JACKSON						
223488	07/02/24	51724	0	107-350-498-000	50.00	N Y
Baseball & Softball 2024				Temp-Contract Workers		
Total For 5854 TOMMY JACKSON:					\$50.00	
5462 STEPHEN T. JONES						
223421	07/02/24	61524	0	001-004-684-002	99.00	N N
Reimburse Trip Washington Dc Expense				Meals & Lodging		
Total For 5462 STEPHEN T. JONES:					\$99.00	
2461 KEEP AMERICA BEAUTIFUL, INC.						
223422	07/02/24	KAB 2024-3614	0	001-019-503-000	313.50	N N
Annual Service Fee				Supp-Non-Op-Subscriptions & Due		
Total For 2461 KEEP AMERICA BEAUTIFUL, INC.:					\$313.50	
6456 DERISE L KIDD						
223489	07/02/24	53024	0	107-350-498-000	50.00	N Y
Baseball & Softball 2024				Temp-Contract Workers		
Total For 6456 DERISE L KIDD:					\$50.00	
5594 KPA DIRT CONSTRUCTION LLC						
223478	07/02/24	3809	10023455	001-021-580-000	540.00	N N
For Landfill Roads				Supplies-R&M-Streets		
Total For 5594 KPA DIRT CONSTRUCTION LLC:					\$540.00	
5444 LIFE-ASSIST, INC						
223528	07/02/24	1448862	10023490	001-016-502-000	318.20	N N
Medical Gloves				Supplies-Non-Op-Other		
Total For 5444 LIFE-ASSIST, INC:					\$318.20	
1578 LOWNDES CO COUNCIL ON AGING						
223467	07/02/24	62524	0	001-060-911-000	1,833.33	N N

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Voucher Number	Pay Date	Invoice Number	PO Number	Account Number	Amount (\$)	Use/1099 /Accrual
Monthly Appropriation			Lowndes Co Council On Aging			
Total For 1578 LOWNDES CO COUNCIL ON AGING:					\$1,833.33	
1166 LOWNDES FARM SUPPLY						
223423	07/02/24	1215434	10023409	107-350-559-000	422.97	N N
Weed Killer			Operating Supplies-Other			
Total For 1166 LOWNDES FARM SUPPLY:					\$422.97	
5248 J D MCKAY						
223424	07/02/24	61624	0	001-004-600-010	75.00	N Y
Sound System Operations			Prof Serv-Other			
223424	07/02/24		0	001-037-600-010	100.00	N Y
			Professional Serv - Other			
Total For 5248 J D MCKAY:					\$175.00	
1186 MID-SOUTH UNIFORM & SUPPLY INC						
223459	07/02/24	650287	10022646	001-010-551-000	1,109.00	N N
Collar Brass			Supplies - K9			
Total For 1186 MID-SOUTH UNIFORM & SUPPLY INC:					\$1,109.00	
1187 MILITARY HARDWARE						
223425	07/02/24	335562	10023442	001-016-540-000	5.69	N N
Zinc Pistol Grip Hose Nozzle Station 1			Supplies-Os-Equip Not Capitalized			
223426	07/02/24	335836	10023436	107-350-559-000	75.95	N N
Shears To Trim Trees			Operating Supplies-Other			
223480	07/02/24	335972	10023401	001-021-572-000	298.99	N N
Pw Trucks			Supp-R&M-Veh/Equip-Pub Wrks			
223591	07/02/24	336044	10023448	107-350-559-000	159.48	N N
Locks			Operating Supplies-Other			
Total For 1187 MILITARY HARDWARE:					\$540.11	
1188 MILLS MORRIS CO.						
223427	07/02/24	5178-474041	10023466	001-050-572-001	14.42	N N
Brush On Tape Street Dept 977			Supp-R&M-Veh/Equip-Street-Non-Acc			
223428	07/02/24	5178-474064	10023199	001-050-571-001	86.06	N N
Fd 550			Supp-R&M-Veh/Equip-Fire-Non-Acc			
223429	07/02/24	5178-474066	10023275	001-050-671-001	365.30	N N
Fd 3			Out Serv-R&M-Fire-Non-Acc			

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223430	07/02/24	5178-474069	10023337	001-050-571-001	45.04	N N
Coupling X2, Brake Hose				Supp-R&M-Veh/Equip-Fire-Non-Acc		
223431	07/02/24	5178-474068	10023339	001-050-572-001	61.98	N N
Spark Plug Cleaner, Abrasive St				Supp-R&M-Veh/Equip-Street-Non-Acc		
223432	07/02/24	5178-474071	10023333	001-050-572-001	480.00	N N
St 989 Battery				Supp-R&M-Veh/Equip-Street-Non-Acc		
223433	07/02/24	5178-474073	10023363	001-050-572-001	9.96	N N
St Dept Stt Lamp				Supp-R&M-Veh/Equip-Street-Non-Acc		
223434	07/02/24	5178-474072	10023389	001-050-571-001	56.60	N N
Hub Cap, Fd Engine 24				Supp-R&M-Veh/Equip-Fire-Non-Acc		
223435	07/02/24	5178-474076	10023463	001-050-571-001	61.99	N N
Sprgbk Eng 22				Supp-R&M-Veh/Equip-Fire-Non-Acc		
223504	07/02/24	5178-474067	10023503	001-050-672-001	67.89	N N
Spark Plugs St 977				Out Serv-R&M-Strt-Nonacc		
223508	07/02/24	5178-474224	10023492	001-050-570-001	109.99	N N
Battery Pd Camper				Supp-R&M-Veh/Equip-Police-Non-Acc		
223509	07/02/24	5178-474222	10023496	001-050-559-000	13.29	N N
Stt Lamp				Operating Supplies-Other		
223510	07/02/24	5178-474221	10023495	001-050-672-001	150.50	N N
Sae 45 Degree Flared, Universal Joint St 11				Out Serv-R&M-Strt-Nonacc		
223511	07/02/24	5178-474223	10023497	001-050-570-000	25.51	N N
Fuel Line Rep				Supp-R&M-Veh/Equip/Prts-Police		
223592	07/02/24	5178-474132	10023480	107-350-559-000	65.95	N N
Hitch For Truck				Operating Supplies-Other		
Total For 1188 MILLS MORRIS CO.:					\$1,614.48	
5002 MISSISSIPPI TROPHY						
223436	07/02/24	17506	10023262	001-010-535-000	30.00	N N
Patrol - M. Rogers				Uniforms		
Total For 5002 MISSISSIPPI TROPHY:					\$30.00	
1220 MITCHELL, MCNUTT & SAMS						
223505	07/02/24	486389	0	160-042-600-000	1,975.00	N Y

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Economic Development			Professional Services				
Total For 1220 MITCHELL, MCNUTT & SAMS:					\$1,975.00		
1894 MMC MATERIALS INC - STARKVILLE							
223481	07/02/24	894265	10023446	001-021-582-000	178.00	N	N
Drain Box Repair On Hwy 45 (Popshelf)			Supplies-R&M-Pipes & Culverts				
223482	07/02/24	894467	10023446	001-021-582-000	500.00	N	N
			Supplies-R&M-Pipes & Culverts				
223565	07/02/24	892877	10023322	001-021-580-000	750.00	N	N
Driveway @ 137 Crescent Dr.			Supplies-R&M-Streets				
223566	07/02/24	895522	10023504	001-021-580-000	510.00	N	N
Driveways On Summerhaven			Supplies-R&M-Streets				
Total For 1894 MMC MATERIALS INC - STARKVILLE:					\$1,938.00		
4452 DR. WILL E MOOREHEAD							
223469	07/02/24	62524	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							
223468	07/02/24	62524	0	001-004-685-000	100.00	N	Y
Civil Service			Civil Service Expense				
Total For 4174 THOMAS L. MOORE JR:					\$100.00		
3823 MS DEPT OF PUBLIC SAFETY*							
223522	07/02/24	33124	0	610-000-109-000	79.00	N	N
March 24 Pts Court Assessment			Amounts Held In Custody				
223526	07/02/24	33124 OMNIGO	0	610-000-109-000	3,282.75	N	N
March 24 Omnigo Court Settlement Form			Amounts Held In Custody				
Total For 3823 MS DEPT OF PUBLIC SAFETY*:					\$3,361.75		
1231 NAFECO INC							
223439	07/02/24	1281896	10023256	001-016-559-000	20,112.72	N	N
Key Fire Hoses, 1.75" X 50' White, 2.5" X 50' White, 800 Psi Nf			Operating Supplies-Other				
Total For 1231 NAFECO INC:					\$20,112.72		
1238 NEW HOME BUILDING STORES **							
223437	07/02/24	B65431	10023484	001-009-500-000	37.55	N	N
Paint Supplies/Helium Tank Security			Supplies-Non-Op-Office				

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Vouchers: All

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223437	07/02/24	B65431	10023484	001-009-502-000	68.70	N	N
Paint Supplies/Helium Tank Security				Supplies-Non-Op-Other			
223483	07/02/24	B65365	10023472	001-021-580-000	29.98	N	N
Supplies For Concrete Crew				Supplies-R&M-Streets			
Total For 1238 NEW HOME BUILDING STORES **:					\$136.23		
5999 NEXT STAGE MEDIA							
223581	07/02/24	1568	0	001-005-600-001	658.34	N	Y
Website Services June 2024				Prof Serv-Accounting			
Total For 5999 NEXT STAGE MEDIA:					\$658.34		
6504 JOSH NOLT							
223438	07/02/24	52124	0	001-016-684-002	97.10	N	N
Nfpa1033 Fire Investigator Jackson Ms				Meals & Lodging			
Total For 6504 JOSH NOLT:					\$97.10		
2273 O'REILLY AUTOMOTIVE STORES INC							
223593	07/02/24	0945-400169	10023481	001-050-571-001	18.62	N	N
Fd3 Brake Light Switch				Supp-R&M-Veh/Eqp-Fire-Non-Acc			
Total For 2273 O'REILLY AUTOMOTIVE STORES INC:					\$18.62		
6666 THE PEOPLES BANK							
223506	07/02/24	61424	0	207-004-800-000	179,803.20	N	N
Mdb Bond Series 2013 Capital Improv Proj				Bond Principal Payments			
223506	07/02/24		0	207-004-840-000	2,000.00	N	N
				Bond Paying Agent Fees			
Total For 6666 THE PEOPLES BANK:					\$181,803.20		
6208 PIZZA HUT							
223594	07/02/24	TICKET 00000 - M0023528		107-350-581-000	212.38	N	N
Summer Camp Pizza				Recreation Programs			
Total For 6208 PIZZA HUT:					\$212.38		
7270 PROFESSIONAL AUTO DETAILING							
223603	07/02/24	61924	0	107-350-600-000	125.00	N	Y
Detail Black Tahoe				Professional Services			
Total For 7270 PROFESSIONAL AUTO DETAILING:					\$125.00		
1272 QUILL CORPORATION							
223484	07/02/24	39213480	10023447	001-021-500-000	312.05	N	N
Public Works Office				Supplies-Non-Op-Office			

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223485	07/02/24	39198249	10023447	001-021-500-000	139.98	N	N
Public Works Office				Supplies-Non-Op-Office			
223555	07/02/24	38937212	10023328	001-050-559-000	184.96	N	N
Gatorade (5)				Operating Supplies-Other			
223556	07/02/24	38943132	10023328	001-050-559-000	13.59	N	N
				Operating Supplies-Other			
223557	07/02/24	38983603	10023328	001-050-559-000	46.99	N	N
				Operating Supplies-Other			
223567	07/02/24	39192452	10023443	106-323-500-000	599.93	N	N
For Landfill Office				Supplies-Non-Op-Office			
Total For 1272 QUILL CORPORATION:					\$1,297.50		
1451 HELEN RANDOLPH							
223470	07/02/24	62524	0	106-323-648-000	466.67	N	Y
Rent Payment				Rental Property			
Total For 1451 HELEN RANDOLPH:					\$466.67		
6362 SCRUBS ELITE-COLUMBUS							
223440	07/02/24	37547-3	10023283	001-009-600-000	50.00	N	N
Embroidery Lab Coats				Professional Services			
Total For 6362 SCRUBS ELITE-COLUMBUS:					\$50.00		
6641 SHIELD TECHNOLOGIES LLC							
223441	07/02/24	62524	0	001-009-600-000	30.00	N	Y
July 24 Monthly Monitoring				Professional Services			
Total For 6641 SHIELD TECHNOLOGIES LLC:					\$30.00		
7225 MELVIN SHIRLEY							
223442	07/02/24	61224	0	001-010-684-000	142.48	N	N
Meloia Motor Training Biloxi Ms				Travel & Training (W/Modf)			
Total For 7225 MELVIN SHIRLEY:					\$142.48		
5114 SIGNATURE SOUND & PRINTING							
223443	07/02/24	3807	0	107-350-615-000	265.00	N	Y
Monthly Web Maintenance June 24				Advertising			
223604	07/02/24	3806	0	001-004-500-000	800.00	N	Y
City Hall Social Media Marketing				Supplies-Non-Op-Office			
223605	07/02/24	3808	0	001-004-500-000	195.00	N	Y

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Voucher Number	Pay Date	Invoice Number	PO Number	Account Number	Amount (\$)	Use/1099 /Accrual	
Business Cards Jones, Mickens, Wilder				Supplies-Non-Op-Office			
Total For 5114 SIGNATURE SOUND & PRINTING:					\$1,260.00		
1802 SPORTS SPECIALTY							
223595	07/02/24	59229	10023429	107-350-559-000	294.00	N	N
Base Supplies				Operating Supplies-Other			
223596	07/02/24	59286	10023366	107-350-559-000	406.75	N	N
Summer Camp Shirts				Operating Supplies-Other			
223599	07/02/24	59317	10023505	001-018-535-000	24.00	N	N
Monogramming				Uniforms			
Total For 1802 SPORTS SPECIALTY:					\$724.75		
7010 S & S LANDSCAPING							
223520	07/02/24	9526	0	001-004-750-001	6,249.77	N	Y
Monthly Landscaping Contract				Spec Proj			
Total For 7010 S & S LANDSCAPING:					\$6,249.77		
1501 STATE FIRE ACADEMY							
223444	07/02/24	32277	10023434	001-016-684-000	40.00	N	N
Ms Trainee Agility Test For 2 Firefighter Personnel				Travel & Training (W/Modf)			
223445	07/02/24	32292	10023435	001-016-684-000	1,230.00	N	N
Nfpa 1021 I-li-Fire Officer For Two Firefighter Personnel				Travel & Training (W/Modf)			
223446	07/02/24	32304	10023461	001-016-684-000	600.00	N	N
Nfpa 1041 I-li - Fire Service Instructor Class/Training				Travel & Training (W/Modf)			
223486	07/02/24	32415	10023489	001-016-684-000	800.00	N	N
Vehicle Extrication And Rescue Technician-Damon Estes And N				Travel & Training (W/Modf)			
Total For 1501 STATE FIRE ACADEMY:					\$2,670.00		
4193 STATE TREASURER							
223521	07/02/24	033124 PTS	0	610-000-109-000	1,347.00	N	N
March 24 Pts Court Fine Settlement				Amounts Held In Custody			
223524	07/02/24	33124 OMNIGO	0	610-000-109-000	35,204.73	N	N
March 24 Omnigo Court Fine Settlement				Amounts Held In Custody			
Total For 4193 STATE TREASURER:					\$36,551.73		
7232 RICHARD L STEEN							
223490	07/02/24	6124	0	107-350-498-000	85.00	N	Y
Baseball & Softball 2024				Temp-Contract Workers			

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Total For 7232 RICHARD L STEEN:					\$85.00	
6540 STRAIGHT UP AVIATION						
223471	07/02/24	62524	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						
223460	07/02/24	784312-0	10023431	001-010-560-000	30.95	N N
Office Supplies				Supplies-R&M-Bldg Matls & Related		
223577	07/02/24	784312-1	10023431	001-010-560-000	178.04	N N
				Supplies-R&M-Bldg Matls & Related		
Total For 2578 STRICKLAND COMPANIES:					\$208.99	
1317 SUNBELT FIRE INC.						
223600	07/02/24	14635	10023513	001-016-559-000	3,301.98	N N
Cab Lift Cylinders (2) Engine 24				Operating Supplies-Other		
Total For 1317 SUNBELT FIRE INC.:					\$3,301.98	
5803 SUNFLOWER						
223597	07/02/24	62124-CRYSTAL 0		107-350-581-000	68.52	N N
Food				Recreation Programs		
Total For 5803 SUNFLOWER:					\$68.52	
5588 THE SOUTHERN CONNECTION POLICE SUPPLIES						
223530	07/02/24	31088	10023094	001-016-535-000	49.99	N N
Class White Shirt (Uniform)				Uniforms		
Total For 5588 THE SOUTHERN CONNECTION POLICE SUPPLIES:					\$49.99	
4342 LISA M THOMAS						
223451	07/02/24	62524	0	001-037-672-000	440.00	N N
Refund Trotter				Refund Of Dep-Conv Center		
Total For 4342 LISA M THOMAS:					\$440.00	
2707 ULINE						
223461	07/02/24	179522494	10023432	001-010-502-000	450.92	N N
Cid - Supplies				Supplies-Non-Op-Other		
223529	07/02/24	179659155	10023456	001-016-502-000	179.72	N N
Mop Heads				Supplies-Non-Op-Other		
Total For 2707 ULINE:					\$630.64	
4534 UNIFIRST CORPORATION						

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223447	07/02/24	1830105566	0	001-050-535-000	305.56	N	N
Uniforms - Garage				Uniforms			
223448	07/02/24	1830104496	0	001-050-535-000	305.56	N	N
				Uniforms			
223569	07/02/24	1830104497	10023510	001-021-535-000	1,346.29	N	N
Public Works Uniform				Uniforms			
223570	07/02/24	1830104498	10023510	106-323-535-000	88.35	N	N
Landfill Uniforms				Uniforms			
223571	07/02/24	1830105567	10023525	001-021-535-000	1,571.56	N	N
Uniforms Public Works				Uniforms			
223572	07/02/24	1830105568	10023525	106-323-535-000	88.35	N	N
Uniforms Landfill				Uniforms			
223607	07/02/24	1830097782	10023532	001-021-535-000	1,381.59	N	N
Uniform - Public Works				Uniforms			
223608	07/02/24	1830097783	10023532	106-323-535-000	88.35	N	N
Uniforms - Landfill				Uniforms			
Total For 4534 UNIFIRST CORPORATION:					\$5,175.61		
3073 VERSATERM PUBLIC SAFETY US INC							
223449	07/02/24	INV33-00620	0	001-005-681-000	14,437.50	N	Y
Subscription 7/1/24-9/30/25				Maintenance & Support Contacts			
Total For 3073 VERSATERM PUBLIC SAFETY US INC:					\$14,437.50		
7136 VICTIMS HUMAN TRAFFICKING & COMMERCIAL							
223525	07/02/24	33124 OMNIGO	0	610-000-109-000	100.00	N	N
March24 Omnigo Court Fine Settlement Vic				Amounts Held In Custody			
Total For 7136 VICTIMS HUMAN TRAFFICKING & COMMERCIAL:					\$100.00		
4342 BRITTANY WALKER							
223598	07/02/24	62424	0	107-350-890-000	150.00	N	N
Refund Sim Scott				Refund Deposits			
Total For 4342 BRITTANY WALKER:					\$150.00		
7017 GARLAND J WARD							
223507	07/02/24	62424	0	001-010-684-000	92.42	N	N
Macp'24 Summer Ed Conf Biloxi Ms				Travel & Training (W/Modf)			

ACCOUNTS PAYABLE CHECK PROOF

Dates: 07/02/2024 to 07/02/2024
Pay Groups: All
Vouchers: All

City of Columbus MS
FY 2023-2024
Cash Account: 001-000-002-000

Voucher Number	Pay Date	Invoice Number	PO Number	Account Number	Amount (\$)	Use/1099 /Accrual	
Total For 7017 GARLAND J WARD:					\$92.42		
6304 WARRIOR ENERGY							
223450	07/02/24	88621	10023444	001-050-525-000	1,693.50	N	N
Oil				Os-Fuel, Oil, Grease			
223487	07/02/24	D76076	10023454	001-021-525-000	19,072.43	N	N
Fuel Del 6/13/2024				Os-Fuel, Oil, & Grease			
Total For 6304 WARRIOR ENERGY:					\$20,765.93		
4453 HILDRED M. WEBB							
223472	07/02/24	62524	0	106-323-648-000	116.67	N	Y
Monthly Appropriation				Rental Property			
Total For 4453 HILDRED M. WEBB:					\$116.67		
Total For Checks:					\$483,286.00		
97 Check(s)					\$483,286.00		
7 Check overflow page(s)							
104 Checks with overflow pages							
GRAND TOTAL:			97 Vendors		\$483,286.00		

The Above Vouchers Have Been Approved for Payment

Authorized Signatures

(Date)

(Date)

(Date)

(Date)

(Date)

(Date)

ACCOUNTS PAYABLE CHECK PROOF

Dates: 06/24/2024 to 06/24/2024

Pay Groups: All

Vouchers: All

City of Columbus MS

FY 2023-2024

Cash Account: 001-000-002-000

Voucher Number	Pay Date	Invoice Number	PO Number	Account Number	Amount (\$)	Use/1099 /Accrual
Checks						
3442 ATMOS ENERGY **						
223308	06/24/24	3063042890	0	001-041-630-000	19.29	N N
		3063042890 Regal		Utilities - Electric		
223309	06/24/24	3057816084	0	001-037-630-000	131.68	N N
		3057816084 Trotter		Utilities - Electric		
223310	06/24/24	3020305801	0	001-041-630-000	41.06	N N
		3020305801 1601 Main		Utilities - Electric		
223311	06/24/24	3020305472	0	001-018-630-000	42.28	N N
		3020305472 Bldg Insp		Utilities		
223312	06/24/24	3057816164	0	001-010-630-000	125.13	N N
		3057816164 Cpd		Utilities - Electric		
223313	06/24/24	4013594566	0	001-041-630-000	41.06	N N
		4013594566 1605 Main		Utilities - Electric		
223314	06/24/24	3020275657	0	001-016-630-000	168.36	N N
		3020275657 Fire Sta 1		Utilities		
223315	06/24/24	3020276585	0	001-016-630-000	58.19	N N
		3020276585 Fire Sta 5		Utilities		
223316	06/24/24	3020276307	0	001-041-630-000	47.18	N N
		3020276307 Maple		Utilities - Electric		
223317	06/24/24	3057816397	0	107-350-626-000	43.93	N N
		3057816397 Oak		Natural Gas		
223318	06/24/24	3020276094	0	001-021-630-000	162.24	N N
		3020276094 Pw		Utilities		
223319	06/24/24	3057816173	0	001-010-630-000	25.27	N N
		3057816173 Ave B		Utilities - Electric		
Total For 3442 ATMOS ENERGY **:					\$905.67	
4488 AT&T MOBILITY **						
223303	06/24/24	061924	0	001-005-605-000	743.56	N N
		Monthly Billing Fire Dept		Communication (Postage,Wireless,Etc		
223304	06/24/24	06192024	0	001-005-605-000	1,454.05	N N

ACCOUNTS PAYABLE CHECK PROOF

Dates: 06/24/2024 to 06/24/2024

Pay Groups: All

Vouchers: All

City of Columbus MS

FY 2023-2024

Cash Account: 001-000-002-000

Voucher Number	Pay Date	Invoice Number	PO Number	Account Number	Amount (\$)	Use/1099 /Accrual
Monthly Billing Public Works				Communication (Postage,Wireless,Etc		
223305	06/24/24		0	001-005-605-000	5,225.73	N N
Monthly Billing Police				Communication (Postage,Wireless,Etc		
Total For 4488 AT&T MOBILITY **:					\$7,423.34	
5137 COLUMBUS CULTURAL HERITAGE FOUNDATION						
223301	06/24/24	062424	0	113-000-501-000	5,450.00	N Y
Balance Ms Dept Of Archives & Hist				Munroe Mausoleum Expenses		
Total For 5137 COLUMBUS CULTURAL HERITAGE FOUNDATION:					\$5,450.00	
7326 COLUMBUS ELITE ALLSTAR SOFTBALL TEAM						
223302	06/24/24	61224	0	001-004-703-000	1,500.00	N N
Advertising City Resources				Advertising City Resource		
Total For 7326 COLUMBUS ELITE ALLSTAR SOFTBALL TEAM:					\$1,500.00	
1060 COLUMBUS LIGHT & WATER DEPT						
223320	06/24/24	2474	0	001-041-627-000	1,156.44	N N
May 2024 Street Light Maintenance				Utilities - Street Lights		
223321	06/24/24	2475	0	001-041-627-000	282.79	N N
May 2024 Traffic Signal Maintenance				Utilities - Street Lights		
223322	06/24/24	2476	0	001-041-627-000	2,499.64	N N
Storm Repair Street Lights				Utilities - Street Lights		
223323	06/24/24	2477	0	001-041-627-000	5,183.55	N N
Storm Repair Traffic Signal Light				Utilities - Street Lights		
Total For 1060 COLUMBUS LIGHT & WATER DEPT:					\$9,122.42	
6205 SPARKLIGHT						
223307	06/24/24	139789960	0	001-005-605-000	155.02	N N
139789960 2Nd FI City Hall				Communication (Postage,Wireless,Etc		
Total For 6205 SPARKLIGHT:					\$155.02	
5074 VERIZON						
223306	06/24/24	9966219269	0	001-005-605-000	939.93	N N
Monthly Billing				Communication (Postage,Wireless,Etc		
Total For 5074 VERIZON:					\$939.93	
Total For Checks:					\$25,496.38	
7 Check(s)					\$25,496.38	
GRAND TOTAL:			7 Vendors		\$25,496.38	

ACCOUNTS PAYABLE CHECK PROOF

Dates: 06/24/2024 to 06/24/2024
Pay Groups: All
Vouchers: All

City of Columbus MS
FY 2023-2024
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: 06/26/2024 to 06/26/2024

Pay Groups: All

Vouchers: All

City of Columbus MS

FY 2023-2024

Cash Account: 001-000-002-000

Voucher Number	Pay Date	Invoice Number	PO Number	Account Number	Amount (\$)	Use/1099 /Accrual
Checks						
3865 PITNEY BOWES / RESERVE ACCT						
223512	06/26/24	62624	0	001-004-605-000	1,000.00	N N
		Postage		Communication (Postage,Wireless,Etc		
223512	06/26/24		0	001-010-605-000	1,000.00	N N
				Communication (Postage,Wireless,Etc		
Total For 3865 PITNEY BOWES / RESERVE ACCT:					\$2,000.00	
Total For Checks:					\$2,000.00	
1 Check(s)					\$2,000.00	
GRAND TOTAL:			1 Vendors		\$2,000.00	

The Above Vouchers Have Been Approved for Payment

Authorized Signatures

(Date)

(Date)

(Date)

(Date)

(Date)

(Date)



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.

This form is 2 pages.

Date: 06/03/24

Name: Kegdra Gray

Address: PO Box 8584

Email: Kegdra@yahoo.com Phone Number(s): 662-251-5096

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

Board Position you are applying for: Columbus Housing Authority Board

If Board you are applying for has employees, please read and sign the following:

Please answer whether you have any family members working for the unit of government in which you are applying for a board appointment:

Yes: _____ No: ☒ If yes, what relation _____

If the answer to the foregoing question was "Yes", please understand that if you are selected for the board appointment, if the family member does not resign before you take office, you may violate the Ethics in Government laws (Mississippi Code Section 25-4-101 et seq.), Section 109 of the Mississippi Constitution or Mississippi's anti-Nepotism Laws (Mississippi Code Section 25-1-53). If there is a violation of one or more of these laws, by accepting appointment, you could be personally liable to repay compensation paid to a family member from the time of your taking office going forward and may be fined or penalized. If the answer is yes, you are advised to seek legal advice on the consequences of acceptance of the Board appointment. I have read and understand the above and foregoing paragraph:

Signed Kegdra Gray

Why would you like to serve on this board:

I would like to continue my vice chair position as per
one of the things we have we making sure our seniors not left
behind by issuing out laptop computers & continuing our tutor programs
for our at-risk children & our summer programs are all up & running
& ready so our children are successful citizens

Educational Background:

Graduated CHS 1994 & received my associate degree
Bank & Finance from EMCC 1996 & attended MOW additional
finance classes

Professional Experience:

As serving as a Loan Officer over 13 years at the bank
I got a chance to learn the banking world as well receiving
customer service skills which helped me to open my own business in
2008 & still operating

Other Experience:

My experience from the banking world, college classes & being
a business owner is why I want to help the community to advance
to keep up with fast moving economy to the best of my ability.

FOR CITY USE ONLY:

Date Submitted: _____

Appointment made July 2

Online Form Submittal: Application for Board, Committee, or other Appointments

noreply@civicplus.com

Sent: Tuesday, May 14, 2024 6:04 PM

To: Gregory Drake; Angela Jones; Jammie Garrett

Application for Board, Committee, or other Appointments

First Name Bonita
Last Name Smith
Street Address 2006 highway 69 south
Phone Number 2566943913
Email Address *Field not completed.*

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

If Board you are applying for has employees, please read and sign the following: No

If yes to above question, what relation? *Field not completed.*

If the answer to the foregoing question was "Yes", please understand that if you are selected for the board appointment, if the family member does not resign before you take office, you may violate the Ethics in Government laws (Mississippi Code Section 25-4-101 et seq.), Section 109 of the Mississippi Constitution or Mississippi's anti-Nepotism Laws (Mississippi Code Section 25-1-53). If there is a violation of one or more of these laws, by accepting appointment, you could be personally liable to repay compensation paid to a family member from the time

Yes, I have read and understand the above and foregoing paragraph:

of your taking office going forward and may be fined or penalized. If the answer is yes, you are advised to seek legal advice on the consequences of acceptance of the Board appointment.

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

The city of Columbus has a rich history with much more to offer visitors and residents than is known by many citizens. I would like to be a part of helping to promote and publicize the advantages of our wonderful city

Educational Background

BS communications
EDS education

Professional Experience

Professional Sales and Marketing Xerox Corporation for ten years
Professional Sales Pharmaceutical Industry for 10 years
Educator for 8 years

Other Experience

Broadcast industry for 5 years with experience in creating press releases and partnering with multiple media outlets

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.

This form is 2 pages.

Date: 6/6/24
Name: Elizabeth "Liz" Terry
Address: 305 Burgundy Dr., Columbus, MS 39702
Email: Lterry.terry1932@gmail.com Phone Number(s): 662-574-3495
Are you a registered voter AND resident of the City of Columbus, MS? Yes
Board Position you are applying for: Convention and Visitor's Bureau

If Board you are applying for has employees, please read and sign the following:

Please answer whether you have any family members working for the unit of government in which you are applying for a board appointment:

Yes: _____ No: ✓ If yes, what relation _____

If the answer to the foregoing question was "Yes", please understand that if you are selected for the board appointment, if the family member does not resign before you take office, you may violate the Ethics in Government laws (Mississippi Code Section 25-4-101 et seq.), Section 109 of the Mississippi Constitution or Mississippi's anti-Nepotism Laws (Mississippi Code Section 25-1-53). If there is a violation of one or more of these laws, by accepting appointment, you could be personally liable to repay compensation paid to a family member from the time of your taking office going forward and may be fined or penalized. If the answer is yes, you are advised to seek legal advice on the consequences of acceptance of the Board appointment. I have read and understand the above and foregoing paragraph:

Signed Elizabeth Terry

Why would you like to serve on this board:

I am very interested and involved, as a board member and current Chair, in continuing to promote tourism in our friendly city. I have a history and knowledge of what is required to help make Columbus a destination city and desire to continue this work.

Educational Background:

B.S. - Business Administration (MKSU)
M.S. - Counseling Education / Rehabilitation (MSU)
Certified Public Manager (State of MS)

Professional Experience:

District Manager (MDRS - Retired)
Certified Rehab. Counselor
Certified Vocational Evaluator

Other Experience:

Food Service Manager

FOR CITY USE ONLY:

Date Submitted: _____

Angela Jones

From: noreply@civicplus.com
Sent: Monday, June 24, 2024 9:14 AM
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 Shane

Last Name Tompkins

Street Address 415 7th street North

Phone Number 6623287557

Email Address shane@tompkinslawfirm.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) City Utilities Commission

If Board you are applying for has employees, please read and sign the following: No

If yes to above question, what relation? *Field not completed.*

If the answer to the foregoing question was "Yes", please understand that if you are selected for the board appointment, if the family member does not resign before you take office, you may violate the Ethics in Government laws (Mississippi Code Section 25-4-101 et seq.), Section 109 of the Mississippi Constitution or Mississippi's anti-

Yes, I have read and understand the above and foregoing paragraph:

Nepotism Laws
(Mississippi Code Section
25-1-53). If there is a
violation of one or more
of these laws, by
accepting appointment,
you could be personally
liable to repay
compensation paid to a
family member from the
time of your taking office
going forward and may
be fined or penalized. If
the answer is yes, you are
advised to seek legal
advice on the
consequences of
acceptance of the Board
appointment.

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

Columbus is my home. I own a residence and commercial
building and would like to be involved in the monitoring and
growth of the utilities within the City.

Educational Background

Millsaps College(B.A.), University of Miss(J.D.)

Professional Experience

I have been a licensed attorney in Mississippi for the almost 25
years.

Other Experience

I have served on numerous Boards and Committees over the
last 20 years either as a Board member or as legal counsel for
the Board.

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.

This form is 2 pages.

Date: 06/20/2024
Name: Michael A. Tate
Address: 537 Cypress Street Columbus, MS 39702
Email: michealtate431@yahoo Phone Number(s): 662-889-9788
Are you a registered voter AND resident of the City of Columbus, MS? Yes
Board Position you are applying for: Vice Chairman (current position)

If Board you are applying for has employees, please read and sign the following:

Please answer whether you have any family members working for the unit of government in which you are applying for a board appointment:

Yes: ☒ No: ☐ If yes, what relation daughter (summer job)

If the answer to the foregoing question was "Yes", please understand that if you are selected for the board appointment, if the family member does not resign before you take office, you may violate the Ethics in Government laws (Mississippi Code Section 25-4-101 et seq.), Section 109 of the Mississippi Constitution or Mississippi's anti-Nepotism Laws (Mississippi Code Section 25-1-53). If there is a violation of one or more of these laws, by accepting appointment, you could be personally liable to repay compensation paid to a family member from the time of your taking office going forward and may be fined or penalized. If the answer is yes, you are advised to seek legal advice on the consequences of acceptance of the Board appointment. I have read and understand the above and foregoing paragraph:

Signed [Signature]

Why would you like to serve on this board:

I've served on the board for 10 plus years. I still have the same drive and urgency to continue my serving. I like to think of myself as a pillar not only for the board but also for the community.

Educational Background:

Jackson - Olin High School (Diploma)

Professional Experience:

25 years in professional finance, 20 years management in finance, sales, marketing, and auto repair.

Other Experience:

pastor, coach for youth sports, spiritual advisor, mentor for troubled youth, devoted husband, father.

FOR CITY USE ONLY:

Date Submitted: _____

CITY OF COLUMBUS

Citizen Input Application

INTRODUCTION

This form must be completed in its entirety and signed in order for you to be placed on the Citizen's Input Agenda of the City Council Meeting. Your signature constitutes your agreement with the terms and provisions of the Attached Terms and Conditions. The deadline to submit application is at 5 p.m. the Wednesday prior to the City Council Meeting you are requesting to appear.

Full Name of Person to Address City Council: Shelly McElveen

Full Address: 15 Butternut Drive, Columbus, MS 39705

Email Address: flygirlsbasektball@gmail.com Phone: (912)223-3634

Date of Requested Meeting: July 2, 2024

City Council Meetings are every 1st and 3rd Tuesday, 5 pm at Columbus Municipal Complex, 1501 Main Street.

SUBJECT YOU WISH TO SPEAK ABOUT:

Dear Columbus City Council,

We are writing to seek your support for the FLY Girls Travel basketball organization, a dedicated and passionate group of young athletes representing our great city. Our team has been invited to participate in two prestigious National Girls Basketball Tournaments in Louisville, KY, and Atlanta, GA. These tournaments offer invaluable opportunities for our players to compete at a high level, showcase their talents, and gain exposure to college scouts, which can open doors for their academic and athletic futures. However, the costs associated with travel, lodging, and tournament fees present a significant financial challenge for many of our players and their families.

If this is a complaint, be sure to explain in detail as all efforts will be made to resolve issue prior to meeting.

The estimated cost for 75 players to participate in these tournaments is approximately \$50,000. This amount covers transportation, accommodation, meals, and tournament entry fees. We kindly request funding from the Columbus City Council to assist with these expenses. Your support will not only help alleviate the financial burden on our athletes and their families but also ensure that our team can represent Columbus with pride on a national stage. Thank you for considering our request. Your contribution will make a profound impact on the lives of these young athletes and the future of youth sports in our community.

Sincerely,

Shelly McElveen

Administrator, FLY Girls Travel Basketball Organization

My signature below signifies and promises I agree to all attached notes, terms and conditions. I also understand that the completed application will be published as part of the agenda on the City's website.

Printed Name: Shelly McElveen

Signature: *Shelly McElveen*

Date Completed: June 21, 2024

NOTE: You will appear on the Citizen's Input section of the meeting. No citizens shall present themselves for Citizen's Input wearing dark sunglasses or headwear unless prescribed by a Medical Doctor. If sunglasses or headwear are ordered by a physician, a doctor's written order may be required. In the case of established religious principles requiring headwear, exceptions will be allowed.

TERMS AND CONDITIONS GOVERNING CITIZENS INPUT

The following terms and conditions shall govern Citizen's Input at all Official meetings of the Mayor and City Council of the City of Columbus. The City of Columbus may amend or revise these Terms and Conditions at any time. Until revised they shall be strictly enforced. Any person desiring to be heard at an official meeting of the Mayor and City Council shall first be required to fully and completely fill out a City of Columbus Citizen Input Application, which application may be obtained from the website of the City of Columbus or from the Administrative Assistant of the Mayor of the City. Unless the Application is completed fully and submitted within the deadline specified herein, the Mayor and City Council will not allow the Citizen Input at its Official Meetings. The terms and conditions required are as follows:

1. The fully completed and signed Citizen Input Application must be delivered to the office of the Administrative Assistant to the Mayor of the City of Columbus by 5:00 PM on the Wednesday before a regular City Council meeting. Failure to deliver the Citizen Input Application by the aforesaid deadline will result in a rejection of the Application for the forthcoming meeting and a delay of granting the Application until the next following regular meeting of the Mayor and City Council.

2. The Chief Operations Officer will then contact the Applicant to determine if any complaints about the City may be resolved in advance of the City Council meeting. The Applicant promises to cooperate to see if any complaints may be resolved before the regular Council meeting at which the Applicant seeks to speak.

3. Citizen Input shall be limited to five minutes per Applicant, per meeting. During this five minute period The Mayor and City Council will attempt to reserve comment or questions until the expiration of the five minute period.

4. The subject matter of the Citizen Input must be related to official City of Columbus governmental issues. Citizen Input sessions should not be used to advertise businesses or otherwise promote nongovernmental events.

5. Citizens shall be limited to three (3) Citizen Input sessions in any twelve (12) month period. If a citizen submits a timely Citizen Input Application and is placed on the Agenda for a regular Council meeting he/she will be charged with a Citizen Input session even if he or she fails to appear after being placed on the Agenda.

6. Except for public forums and public hearings specially set by the Mayor and City Council, Citizen Input will only be heard at regular meetings of the Mayor and City Council.

7. Citizens appearing during the Citizen Input section of a city Council meeting shall not use of abusive language or otherwise behave in a manner reasonably calculated to be physically threatening toward anyone else in attendance. Citizens shall remain behind the podium placed for the Citizens use and shall not parade about or otherwise approach the Mayor and Council or other City Employees unless specifically invited to do so. Violation of this paragraph shall result in the termination of the citizens right to be heard and removal from the

CITY OF COLUMBUS
Citizen Input Application

INTRODUCTION

This form must be completed in its entirety and signed in order for you to be placed on the Citizen's Input Agenda of the City Council Meeting. Your signature constitutes your agreement with the terms and provisions of the Attached Terms and Conditions. The deadline to submit application is at 5 p.m. the Wednesday prior to the City Council Meeting you are requesting to appear.

Full Name of Person to Address City Council: Clay Bowen
Full Address: 803 College Street, Columbus, MS 39701
Email Address: claybowen@elmlandscape.com Phone: 662-251-9381
Date of Requested Meeting: July 2, 2024

City Council Meetings are every 1st and 3rd Tuesday, 5 pm at Columbus Municipal Complex,
1501 Main Street.

SUBJECT YOU WISH TO SPEAK ABOUT:

- Landscape Contractors operating without a license for city and Commercial Contracts.
- This is an ongoing issue that needs to be brought to council's attention as there are serious repercussions to the contractor and customer (which is the city in this case).
- See attached law regarding this issue from the MS Agriculture and Commerce website as linked to the Mississippi Statutes regarding same.

If this is a complaint, be sure to explain in detail as all efforts will be made to resolve issue prior to meeting.

Use space below for additional information if needed:

- Attached also please find the list of licensed Landscape Contractors for Louises, Oktibbeha, Clay and Monroe Counties.

My signature below signifies and promises I agree to all attached notes, terms and conditions. I also understand that the completed application will be published as part of the agenda on the City's website.

Printed Name: Clay Bowen

Signature: 

Date Completed: 6-25-2024

NOTE: You will appear on the Citizen's Input section of the meeting. No citizens shall present themselves for Citizen's Input wearing dark sunglasses or headwear unless prescribed by a Medical Doctor. If sunglasses or headwear are ordered by a physician, a doctor's written order may be required. In the case of established religious principles requiring headwear, exceptions will be allowed.



Navigation

SEARCH

Home › Bureaus & Departments › The Bureau of Plant Industry › Regulation of Professional Services › Landscape Horticulturist Licensing

Landscape Horticulturist Licensing

A Landscape Horticulturist License is required for persons engaged in landscaping services and the setting or replacement of any plants. No person shall advertise in any manner, solicit business, place bids, enter contracts or receive a fee to render landscaping services and setting of plants without first obtaining a license. Persons engaged in lawn maintenance shall not have the words landscape or landscaping in their business name for it is considered a form of advertisement for landscaping and setting of plants. A Landscape Horticulturist License is not required for irrigation installation and lawn maintenance (grass mowing, fertilizing, etc.).

There is no cost for a Landscape Horticulturist License.

How to Obtain a Landscape Horticulturist License:

1. Applicant must submit a [License Exam Application \(PDF\)](#) and qualify to take exams.
2. Applicant must take the exams on the scheduled date and time. [Landscape Horticulturist Exam Study Guide \(PDF\)](#).
3. Once applicant passes exams, submit ID card application(s) for the license holder [Request for Issuance of License or Permit \(PDF\)](#) and employees [RTID Application \(PDF\)](#). For applicants who failed an exam(s) and want to take the exam(s) again, submit the [Exam Retake Application \(PDF\)](#).
4. A Surety Bond minimum of \$1,000 is required for license issuance. [Surety Bond Form and Instructions \(PDF\)](#).

License Renewal:

License shall expire 3 (three) years from the date of issuance. To renew your license, submit [Landscape Horticulturist License Renewal Form \(PDF\)](#) and updated Surety Bond. It is the responsibility of the licensee to know when his/her license and/or bond expires and to get the license and/or bond renewed prior to the expiration date.

License Invalidation:

Grounds for immediate license invalidation:

- Failure to notify the Bureau of Plant Industry of address change.
- Failure to renew bond.
- When license holder ceases to personally supervise and be in direct charge of operations.

License Suspension and Cancellation:

Reasons for suspension or cancellation can be found in [Mississippi Laws & Regulations, Subpart 3 – Bureau of Plant Industry, Chapter 11 – Regulations of Professional Services, Subchapter 04.](#)

English



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Regulation of Professional Services

Regulation of Professional Services

Sections 69-19-1 through 69-19-11 Persons receiving fees for performing work related to entomology, plant pathology, horticulture, tree surgery, weed control, pest-management consultant services and professional soil classification are required to be licensed to protect the citizens of this state from fraudulent practices.

See statute attached.

[About MDAC](#)[Mississippi Agriculture Snapshot](#)[Employment Opportunities](#)[Laws & Regulations](#)[Press Releases and Media Advisories](#)[Map & Directions](#)[Home](#)[Agency Information](#)[Bureaus & Departments](#)[Publications](#)[Forms](#)[English](#)

§ 69-19-1. Commissioner of Agriculture and Commerce to regulate.

Mississippi Statutes

Title 69. AGRICULTURE, HORTICULTURE, AND ANIMALS

Chapter 19. REGULATION OF PROFESSIONAL SERVICES

Current through 3/27/2018

§ 69-19-1. Commissioner of Agriculture and Commerce to regulate

The Commissioner of Agriculture and Commerce shall have the power to make rules and regulations to govern the qualifications and the practicing of persons engaged in the professional services herein defined and to prevent fraudulent practices in the said professional services. No such rule or regulation shall be effective unless and until the same shall have been approved by the advisory board created under the provisions of Section 69-25-3, Mississippi Code of 1972.

Cite as Miss. Code § 69-19-1

Source: Codes, 1942, § 5006; Laws, 1938, ch. 171; Laws, 1971, ch. 476, § 1, eff. 7/1/1971.

§ 69-19-3. Persons subject; exceptions.

Mississippi Statutes

Title 69. AGRICULTURE, HORTICULTURE, AND ANIMALS

Chapter 19. REGULATION OF PROFESSIONAL SERVICES

Current through 3/27/2018

§ 69-19-3. Persons subject; exceptions

This chapter shall apply only to persons soliciting work and engaged in the work defined in this chapter as a profession; but in no event shall it be construed so as to apply to any person employed by the owners or others in possession of property to work under his supervision in grafting, spraying, dusting cotton or any such work.

Cite as Miss. Code § 69-19-3

§ 69-19-5. Definitions.

Mississippi Statutes

Title 69. AGRICULTURE, HORTICULTURE, AND ANIMALS

Chapter 19. REGULATION OF PROFESSIONAL SERVICES

Current through 3/27/2018

§ 69-19-5. Definitions

Professional services are defined as follows:

- (a) Entomological work. Receiving fees for advice or prescriptions for the control or eradication of any insect pest or rodent. Receiving fees for actual spraying, dusting, fumigating or any other methods used for the control or eradication of any insect pest or rodent. When the majority of the income of an operation, business or individual comes from the actual operation of a farm and the sale of crops therefrom and, as a service to other farmers, these services are performed, such services shall not be included in this definition.
- (b) Plant pathological work. Receiving fees for advice or prescriptions for the control or eradication of any plant disease. Receiving fees for actual spraying or any other methods used for the control or eradication of any plant disease. When the majority of the income of an operation, business or individual comes from the actual operation of a farm and the sale of crops therefrom and, as a service to other farmers, these services are performed, such services shall not be included in this definition.
- (c) Horticultural and floricultural work. Receiving fees for landscaping and setting of plants or for the sale of any plants for which the seller contracts to render future services.
- (d) Tree surgery work. Advertising in a local phone book, newspaper, newsletter, bulletin or other prominently displayed sign as a licensed or bonded tree surgeon and receiving compensation for any work or consultation relative to the care, pruning, cabling, bracing, topping, trimming, fertilizing, cavity work and removal of ornamental trees and shrubs in any manner. Nothing shall prevent any person from performing such services as long as their advertising does not include the description licensed or bonded.
- (e) Weed control work. Receiving fees for advice or prescriptions for the control or eradication

of any weed. Receiving fees for actual spraying or other methods used for the control or eradication of any plant which grows where not wanted. When the majority of the income of an operation, business or individual comes from the actual operation of a farm and the sale of crops therefrom and, as a service to other farmers, these services are performed, such services shall not be included in this definition.

- (f) Soil classifying work. Receiving compensation for plotting the boundaries of soil and describing and evaluating the kinds of soil as to their behavior and response to management under various uses.

Cite as Miss. Code § 69-19-5

Source: Codes, 1942, § 5007; Laws, 1938, ch. 171; Laws, 1971, ch. 476, § 2; Laws, 1972, ch. 378, § 1; Laws, 1979, ch. 338, § 1; Laws, 1993, ch. 414, § 1; Laws, 1995, ch. 591, § 1, eff. 4/7/1995.

§ 69-19-7. Person defined.

Mississippi Statutes

Title 69. AGRICULTURE, HORTICULTURE, AND ANIMALS

Chapter 19. REGULATION OF PROFESSIONAL SERVICES

Current through 3/27/2018

§ 69-19-7. Person defined

For the purpose of this chapter the word "person" shall be construed to mean an individual, a partnership, or a corporation.

Cite as Miss. Code § 69-19-7

Source: Codes, 1942, § 5008; Laws, 1938, ch. 171; Laws, 1971, ch. 476, § 3, eff. 7/1/1971.

§ 69-19-9. License; bond; proof of insurance.

Mississippi Statutes

Title 69. AGRICULTURE, HORTICULTURE, AND ANIMALS

Chapter 19. REGULATION OF PROFESSIONAL SERVICES

Current through 3/27/2018

§ 69-19-9. License; bond; proof of insurance

- (1) Any person desiring to engage in professional services or work as herein defined shall obtain from the Commissioner of Agriculture and Commerce a license to engage in such professional work, and the application for such license shall be in writing and on such blank forms as may be required. No fee shall be required for the license. The Commissioner of Agriculture and Commerce shall require applicants to submit statements as to training and experience in professional practice and may further require applicants to pass such tests or examinations as the commissioner may prescribe. The Commissioner of Agriculture and Commerce may require an applicant to furnish a surety bond satisfactory to him and conditioned so that the principal therein named shall conduct honestly such business in accordance with the laws and regulations of this state and shall faithfully perform all his professional service contracts. In no case shall a bond exceeding Ten Thousand Dollars (\$ 10,000.00) be required. A copy of the bond, duly certified by the Commissioner of Agriculture and Commerce or his agent, the State Entomologist, shall be received as evidence in all of the courts of this state without further proof. Any bond issued before the effective date of this chapter shall be deemed to be effective until the expiration date stated thereon. Any person having a right of action against such person may bring suit against the principal and sureties of such bond. Should the surety furnished become unsatisfactory, such person shall execute a new bond, and should he fail to do so, it shall be the duty of the Commissioner of Agriculture and Commerce or his agent, the State Entomologist, to cancel his license and give him notice of such fact, and it shall be unlawful thereafter for such person to engage in such business without obtaining a new license.
- (2) In addition to the requirements of subsection (1) of this section, the Commissioner of Agriculture and Commerce, with the approval of the Advisory Board to the Bureau of Plant Industry, may require persons providing professional services as defined in this chapter to provide satisfactory proof of insurance for personal injury and property damage incurred as a result of the negligent or careless provision of such services, including coverage for errors and omissions. Such insurance shall be in an amount determined by the advisory board, but shall not exceed Two Hundred Thousand Dollars (\$ 200,000.00). Such insurance shall be in effect before a person may offer such professional services to the general public. Notice of cancellation or failure to renew such insurance shall be provided to the advisory board by the persons offering such professional services. The license to engage in such professional work shall be revoked if proof of insurance is not provided to the advisory board by the licensee within thirty (30) days of the notice of cancellation or failure to renew such insurance.

- (3) For horticultural and floricultural work and soil classifying work, as defined in Section 69-19-5, such surety bond which may be required shall be in an amount not to exceed One Thousand Two Hundred Fifty Dollars (\$ 1,250.00) and such insurance which may be required shall be in an amount not to exceed One Hundred Thousand Dollars (\$ 100,000.00).
- (4) No such bond and insurance shall be required from any person providing professional services as defined in this chapter if the Commissioner of Insurance certifies that such bond and insurance is not available to such person.

Cite as Miss. Code § 69-19-9

Source: Codes, 1942, § 5009; Laws, 1938, ch. 171; Laws, 1971, ch. 476, § 4; Laws, 1992, ch. 474, § 9; Laws, 2006, ch. 427, §1, eff. 7/1/2006.

§ 69-19-11. Repealed.

Mississippi Statutes

Title 69. AGRICULTURE, HORTICULTURE, AND ANIMALS

Chapter 19. REGULATION OF PROFESSIONAL SERVICES

Current through 3/27/2018

§ 69-19-11. Repealed

Cite as Miss. Code § 69-19-11

History. Repealed by Laws of 1997, ch. 449, §5, eff. 3/25/1997.

Prior History: (Codes, 1942, § 5010; Laws, 1938, ch. 171; Laws, 1971, ch. 476, § 5.)

§ 69-19-13. Waiver of provisions of chapter in cases of natural disaster.

Mississippi Statutes

Title 69. AGRICULTURE, HORTICULTURE, AND ANIMALS

Chapter 19. REGULATION OF PROFESSIONAL SERVICES

Current through 3/27/2018

§ 69-19-13. Waiver of provisions of chapter in cases of natural disaster

The Bureau of Plant Industry, Department of Agriculture and Commerce, in cases of natural disaster, may waive any and all provisions of this chapter.

Cite as Miss. Code § 69-19-13

Source: Laws, 1995, ch. 591, § 2, eff. 4/7/1995.

§ 69-19-15. Penalties.

Mississippi Statutes

Title 69. AGRICULTURE, HORTICULTURE, AND ANIMALS

Chapter 19. REGULATION OF PROFESSIONAL SERVICES

Current through 3/27/2018

§ 69-19-15. Penalties

- (1)
 - (a) Any person violating this chapter or the rules and regulations issued under this chapter is guilty of a misdemeanor and, upon conviction, shall be punished by a fine of not more than One Thousand Dollars (\$ 1,000.00), by imprisonment for not more than one (1) year, or by both such fine and imprisonment at the discretion of the court having jurisdiction.
 - (b) Each violation and each day's violation shall constitute a separate offense.
 - (c) Any person violating this chapter or the rules and regulations issued under this chapter in such a way that causes harm or poses a threat to man, animals or the environment is guilty of a felony and, upon conviction, shall be punished by a fine of not more than Twenty-five Thousand Dollars (\$ 25,000.00) or by imprisonment in the State Penitentiary for a term of not more than twenty (20) years or by both such fine and imprisonment for each violation.
- (2) Each violation of this chapter or the applicable rules and regulations shall subject the violator to administrative action as provided for in Sections 69-25-51 through 69-25-63.

Cite as Miss. Code § 69-19-15

Source: Laws, 1997, ch. 449, §3 eff. 3/25/1997; Laws, 2005, ch. 533, §7, eff. 7/1/2005.



Mississippi Department of Agriculture and Commerce

Bureau of Plant Industry



Enter the License Category to Search For:

LSL - Landscape horticulturist (Parts 1 & 2) License ▼

Enter the Company Name (or part of the name) to find:

Enter the License Holder's Last Name (or part of the name) to find:

Enter a City Name (or part of a name):

Enter a Zip Code:

Enter a County:

or
 or

[Click to Search for Results](#)

Company	Name	City	Expiration Date	County
S & S LANDSCAPING, LLC	MR. LANCE DAWKINS	COLUMBUS	3/2/25	LOWNDES
TERRA CARE LANDSCAPING, LLC	MR. EUGENE SUGGS	COLUMBUS	11/8/24	LOWNDES

If you find erroneous data, please e-mail the department at ProfessionalServices@mdac.ms.gov. We will respond to all inquiries as soon as possible.

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Mississippi Department of Agriculture and Commerce

Bureau of Plant Industry



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Enter the License Holder's Last Name (or part of the name) to find:

Enter a City Name (or part of a name):

Enter a Zip Code:

Enter a County:

or

or

clay

[Click to Search for Results](#)

Company	Name	City	Expiration Date	County
EVERGREEN LANDSCAPE & MANAGEMENT, LLC	MR. BENJAMIN BOWEN	WEST POINT	4/28/26	CLAY

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Enter a Zip Code:

Enter a County:

or

or

oktibbeha

Click to Search for Results

Company	Name	City	Expiration Date	County
JBL DESIGNS	MS. JANE LOVELESS	STARKVILLE	9/19/25	OKTIBBEHA
JOHN MAY DESIGN, LLC	MR. JOHN MAY	STARKVILLE	2/7/25	OKTIBBEHA
JUST PLANTS	MR. ROBERT RICE JR.	STARKVILLE	12/31/26	OKTIBBEHA
OPTIMAL OUTDOORS OF MISSISSIPPI, LLC	MR. TAYLOR KEMPER	STARKVILLE	5/31/26	OKTIBBEHA
ROBERT BRZUSZEK	MR. ROBERT BRZUSZEK	STARKVILLE	6/29/25	OKTIBBEHA
SGK LANDSCAPES, INC.	MR. ROBERT "SONNY" TRIMM JR.	STARKVILLE	5/31/27	OKTIBBEHA
SHUFF LANDSCAPE SERVICE, INC.	MR. JAMES SHUFFIELD	MABEN	8/8/24	OKTIBBEHA
SOUTHSCAPE, LLC	MR. PRESTON HELMS	STARKVILLE	5/8/27	OKTIBBEHA
U.S. LAWN OF STARKVILLE	MR. WILLIAM ARNETT	STARKVILLE	5/31/27	OKTIBBEHA
WARE LANDSCAPE SERVICE, INC.	MR. HERMAN WARE	STARKVILLE	8/31/25	OKTIBBEHA

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Enter the License Holder's Last Name (or part of the name) to find:

Enter a City Name (or part of a name):

Enter a Zip Code:

Enter a County:

or

or

monroe

[Click to Search for Results](#)

Company	Name	City	Expiration Date	County
MATTOX SERVICES	MR. EDWARD MATTOX	ABERDEEN	3/11/25	MONROE

If you find erroneous data, please e-mail the department at ProfessionalServices@mdac.ms.gov. We will respond to all inquiries as soon as possible.

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Derelict Property Docket July 2, 2024

Case # and Violation	Ward	Name and Violation Address	Notes
24-0195 <i>Property Maintenance Code Violation</i> <i>Overgrown Lot</i>	5	EDDIE W. SHELTON JR. Violation Address: 1220 Ash Street Columbus, MS 39701	
24-0200 <i>Abandoned Structure</i>	5	WALTER AND LUCY WILLIAMS ESTATE AND/OR ANY HEIRS AT LAW c/o ROBERT SYKES Violation Address: 1106 18th Street North Columbus, MS 39701	

Derelict Property



City of Columbus, MS

Code Enforcement Division

July 2, 2024

Derelict Property



- **Case No. 24-0195**
- **Eddie W. Shelton Jr.**
- ***1220 Ash Street***
- **Property Maintenance Code Violation / Overgrown Lot**

Derelict Property



- **Case No. 24-0200**
- **Walter & Lucy Williams Estate and/or Heirs Any At Law c/o Robert Sykes**
- ***1106 18th Street North***
- **Abandoned Structure**

\$250 OR LESS Derelict Properties for July 2, 2024 Mayor and City Council Meeting

Case # and Violation	Ward	Name and Address	Notes
24-0198 <i>Overgrown Lot</i>	4	ETHEL COLISTER ETAL Cherry Street	
24-0208 <i>Overgrown Lot</i>	3	HETTIE EASLEY 729 Cypress Street	
24-0209 <i>Accumulation of Rubbish & Garbage</i>	5	SHARON VALENTINE 621 10 th Street North	

June 5, 2024

City of Columbus

To Whom it may concern:

Main Street Presbyterian Church which owns the property located at 112 7th Street N. in Columbus, MS. Would like to appeal the decision made by the Columbus Historic Preservation Commission to deny a "certificate of appropriateness" to remove the structure located at 112 7th Street N.

Main Street Presbyterian Church



Henry C Pilkinton

Deacon - representative

henryp@centralmsnapa.com

- (10) If the applicant objects to the commission's decision, and desires a hearing before the city, he shall file a written request with the city clerk not more than ten days after the commission decides upon its recommendation. No action by the city shall be taken on the matter within the said ten-day period.
 - (11) If a request for a hearing before the city is timely filed, the city clerk shall, not later than the day after such request is filed, mail a notice to the applicant of a hearing date, time, and place which shall be the first meeting of the city to be held more than eight days after the filing of the request for hearing by the applicant. However, the applicant may request, in writing, to be heard at the next meeting of the city council and may therein waive the above notice.
 - (12) If the applicant does not request a hearing by the city, the city shall, without reasonable delay, make its decision based upon the minutes of the commission including any exhibits filed with said commission. At his own expense, an applicant may have prepared a verbatim record of the hearing before the commission. If a verbatim record is made of the hearing before the commission and no request for a hearing before the city is filed, the city shall make its decision from such record and the minutes of the commission.
 - (13) Upon approval thereof by the city, the building official shall issue a certificate of appropriateness. The issuance of a certificate of appropriateness shall not relieve an applicant for a building permit, special use permit, variance, or other authorization from compliance with any other requirement of the laws of the city concerning zoning, construction, repair or demolition unless such is in conflict with this article or action taken hereunder. If so, this article or action taken hereunder shall control.
 - (14) If no permit, variance, or other authorization from either the building official or the city is otherwise required and a certificate of appropriateness is required by this article, then the applicant therefore shall file an application with the building official. Thereafter, the application shall be processed in the manner provided above. The application shall describe what the applicant proposed to do, how it is to be done, and such other information as the commission or building official may require.
- (Ord. of 3-7-95, § XVI)

Sec. 23-77. Appeals.

The applicant who desires to appeal a decision by the city shall file an appeal to the circuit court of the county in which the city is located within 30 days after the determination of the issue by the city in the manner provided by law.

(Ord. of 3-7-95, § XVII)

Sec. 23-78. Enforcement and penalties.

(a) If a certificate of appropriateness has not been issued for a project within the downtown historic district and renovations of a building have occurred, such offense shall constitute a misdemeanor and shall be subject to a fine of up to \$1,000.00. Each month that the building continues in the modified condition without a certificate of appropriateness, a separate offense shall be deemed to have occurred.

7 May 2024

Main Street Presbyterian Church
ATTN: Henry Pilkinton, Deacon
701 Main Street
Columbus, MS, 39701

Dear Members of Main Street Presbyterian Church:

Through your representatives, you have proposed the demolition of the Presbyterian Manse at 112 7th Street North adjacent to your sanctuary building, in order to build handicap accessibility and to provide additional parking for your congregation.

While the Columbus Historic Preservation Commission (CHPC) cannot grant this request, we understand your dilemma. The CHPC supports the initiative's goals of making the Church more accessible and convenient for parking, but our commission has a primary responsibility to uphold the historic integrity and value of the buildings in our historic city and district. The Manse, listed on the nomination for the historic district as a "contributing" structure beside your own historic church, means that it is a valuable property that contributes to the entire historic district. Its loss would diminish the city for us all.

The brick home, built in the early 1900's, is a shining example of Edwardian period architecture. Edwardian houses are known for ornate decorative details including stained glass and timber as well as large rooms with high ceilings. This home is not only notable in architecture style but also to our town's rich history, as it housed the Presbyterian Ministers that served Columbus for over a century. The CHPC encourages Main Street Presbyterian Church to identify alternatives that allow the preservation of this structure.

The following suggestions have been proposed by members of the Commission. We ask that the Church consider taking some or all of these steps to attempt to save the home from demolition.

- Publicly advertise the house as a "to be moved" structure.
- Allow Meredith Massey from MDAH to come speak to the Church members.
- Consider alternative architecture plans that could utilize the yard without demolishing the main structure.
- Continue to work with the funeral home on options that may be beneficial to both of your parking situations.

Continued

- Work with Joe Beckett to see if he can assist.
- Advertise specifically with websites and magazines that advertise older homes for sale, such as:
 - This Old House magazine features "Save this Old House" in their publication and on their website:
<https://www.thisoldhouse.com/save-this-old-house>
 - Three websites which advertise older homes:
<https://circaoldhouses.com> (charges \$55 to list),
<https://www.oldhousedreams.com> (appears to be free)
www.oldhousedreams.com

The demolition of historic structures weakens the city's preservation efforts and the history of our city. Finding an alternate use or solution to demolition is truly the barricade that stands between these irreplaceable resources and decisions that threaten their integrity. We hope an alternative to demolition can be found.

Sincerely,



Barbara Bigelow
Columbus Historic Preservation Commission

CHPC Members:
Amber Brislin
Ann Davis
William Lawrence
Emily Johnson
Joe Boggess
Robert Ivy
Tiffany Turner

**Minutes from a Public Meeting of the
Columbus Historic Preservation Commission**

June 3, 2024 * 4:30 P.M.
City Hall Public Reception Room

Members Present

Barbara Bigelow
Joseph Boggess
Amber Brislin
Ann Davis
Robert Ivy
Bart Lawrence

Members Absent

Emily Johnson
Tiffany Turner
Vacancy

Staff Present

Kenneth Wiegel
Cynde Stevens

Commission Chair Barbara Bigelow called the meeting to order.

Joe Boggess made a motion to approve the minutes of May 6, 2024 as submitted; Bart Lawrence seconded. There was no discussion. After a vote, the motion carried unanimously.

PUBLIC HEARING

1. **Case No. 24-15 (6)**

Site Address: 418 Main Street
Property Owner: DKR, LLC
Applicant: David Richardson
Interested parties: None present

Request: Install thirty LF of wood fencing to block his back door view of neighbors' trash cans.

Mr. Richardson was unable to attend and asked Chair Barbara Bigelow to present the case.

Discussion: The fencing will be in the form of a wall behind his business to help hide the neighbors' rubbish and trash receptacles across the City parking lot from his view. Treated wood will be used.

Ms. Bigelow called for a motion. Bart Lawrence made a motion to approve as submitted and Amber Brislin seconded. There was no further discussion. The members voted unanimously to approve. The motion carried.

2. **Case No. 24-16 (6)**

Site Address: 522 2nd Avenue North
Property Owner: Leigh Enterprises, LP
Applicant: Donald B Cook, Jr.
Interested parties: None present

Request: Install business signage to face of building.

Mr. Donald Cook presented the case.

Case No. 24-16 (6), continued

Discussion: Mr. Cook stated he wants to have installed one logo sign that is 20" by 20" bearing the words New York Life and white letters spelling out New York Life with his name under those to the right of the logo sign. The combined size of the letters is 60" x 12". He would also like to have a wall sign that is 36" x 28" between two windows. This sign contains the logo, his name, types of products he services, his email and phone number. The Commission members feel the wall sign is overly large compared to other business signs on the block. They would like to see it smaller in scale. Mr. Cook stated he would be happy to submit a request to Corporate for a smaller sign (20" x 20" is preferred, but 24" tall maximum).

After discussion, Ms. Bigelow called for a motion. Robert Ivy made a motion to tentatively approve the signs based on resubmission of the redesigned wall sign to Kenny Wiegel to distribute to the Commission for a vote; Bart Lawrence seconded. The members voted unanimously to approve. The motion carried.

On June 13, 2024, Mr. Cook submitted a revision of the smaller sign that would be 16" x 18". The revision was forwarded to the Commission Members and approved on June 18, 2024.

3. Case No. 24-17 (6)

Site Address: 1514 Main Street, Suite 2
Property Owners: Davis Sandahl and Bryant Pooley
Applicant: Davis Sandahl
Interested parties: None present

Request: Install business sign to building canopy.

Ms. Davis Sandahl presented the case.

Discussion: Ms. Sandahl stated they want to install one sign lit by directional can lights.

After discussion, Ms. Bigelow called for a motion. Amber Brislin made a motion to approve as submitted and Robert Ivy seconded. There was no further discussion. All members voted unanimously to approve. The motion carried.

OLD BUSINESS

4. Case No. 23-19 (12)

Site Address: 112 7th Street North
Property Owner: Main Street Presbyterian Church
Applicant: Henry Pilkinton
Interested parties: None present

Request: Demolish the manse as the six-month stay of demolition has expired.

Henry Pilkinton presented the case.

Case No. 23-19 (12), continued

Mr. Pilkinton stated the church has no potential buyers or movers for the manse and they wish to be approved for a demolition permit. Member Joe Boggess asked if the church had any contact with Joe Beckett regarding any potential buyers. Mr. Pilkinton stated the church has had no contact from Mr. Beckett.

After discussion, Ms. Bigelow called for a motion. Robert Ivy made a motion to deny the request and Ann Davis seconded. There was no further discussion. All members voted unanimously to deny. The motion carried. Mr. Wiegel told Mr. Pilkinton he would be in contact regarding the appeal process to the Mayor and City Council.

ADJOURNMENT

There was no further business and the meeting adjourned.

Barbara Bigelow, Chair

Cynde Stevens, Secretary

UNITED STATES DEPARTMENT OF THE INTERIOR
NATIONAL PARK SERVICENATIONAL REGISTER OF HISTORIC PLACES
INVENTORY -- NOMINATION FORM

FOR NPS USE ONLY

RECEIVED

4/20/80

DATE ENTERED

APR 23 1980

SEE INSTRUCTIONS IN HOW TO COMPLETE NATIONAL REGISTER FORMS
TYPE ALL ENTRIES -- COMPLETE APPLICABLE SECTIONS**1 NAME**

HISTORIC

AND/OR COMMON

Columbus Central Commercial Historic District

2 LOCATION

STREET & NUMBER

CITY, TOWN
Columbus

VICINITY OF

NOT FOR PUBLICATION
CONGRESSIONAL DISTRICT
SecondSTATE
MississippiCODE
28COUNTY
LowndesCODE
087**3 CLASSIFICATION**

CATEGORY

☒ DISTRICT
☐ BUILDING(S)
☐ STRUCTURE
☐ SITE
☐ OBJECT

OWNERSHIP

☐ PUBLIC
☐ PRIVATE
☒ BOTH

PUBLIC ACQUISITION

☐ IN PROCESS
☐ BEING CONSIDERED

STATUS

☒ OCCUPIED
☒ UNOCCUPIED
☒ WORK IN PROGRESS
ACCESSIBLE
☒ YES: RESTRICTED
☒ YES: UNRESTRICTED
☐ NO

PRESENT USE

☐ AGRICULTURE
☒ COMMERCIAL
☒ EDUCATIONAL
☒ ENTERTAINMENT
☒ GOVERNMENT
☐ INDUSTRIAL
☐ MILITARY
☒ MUSEUM
☐ PARK
☒ PRIVATE RESIDENCE
☒ RELIGIOUS
☐ SCIENTIFIC
☐ TRANSPORTATION
☐ OTHER:**4 OWNER OF PROPERTY**

NAME

Multiple Ownership

STREET & NUMBER

CITY, TOWN

VICINITY OF

STATE

5 LOCATION OF LEGAL DESCRIPTIONCOURTHOUSE,
REGISTRY OF DEEDS, ETC.Office of the Chancery Clerk
Lowndes County Courthouse

STREET & NUMBER

501 2nd Avenue North

CITY, TOWN

Columbus

STATE
Mississippi**6 REPRESENTATION IN EXISTING SURVEYS**

TITLE

Some individual buildings are listed in the following
Statewide Survey of Historic Sites

DATE

1970-1979

☐ FEDERAL ☒ STATE ☐ COUNTY ☐ LOCALDEPOSITORY FOR
SURVEY RECORDS

Mississippi Department of Archives and History

CITY, TOWN

Jackson

STATE

Mississippi 39205

1/187

7 DESCRIPTION

CONDITION		CHECK ONE	CHECK ONE
☒ EXCELLENT	☒ DETERIORATED	☐ UNALTERED	☒ ORIGINAL SITE
☒ GOOD	☐ RUINS	☒ ALTERED	☐ MOVED DATE _____
☒ FAIR	☐ UNEXPOSED		

DESCRIBE THE PRESENT AND ORIGINAL (IF KNOWN) PHYSICAL APPEARANCE

Situated on a geological formation known as Pleasant Ridge overlooking the Tombigbee River, the Columbus Central Commercial Historic District contains over 170 architecturally and/or historically significant buildings. The proposed district is located at the point where Jackson's Military Road crossed the Tombigbee River -- a factor which greatly contributed to its early settlement and development. In addition to the numerous 19th and early 20th century structures located in the downtown area, the district's association with its past is further enhanced by the fact that the present street plan preserves the original grid design laid out by a legislative commission in 1821. The streets were laid out with varying right-of-ways; Main Street, the widest at one hundred twenty feet, Market Street (now 5th Street) at eighty feet, Washington Street (now 2nd Avenue South) at eighty feet, and others varying from sixty to forty feet in width.

The historical focal point of Columbus' commercial area was (and still is) centered on an axis formed by Main Street and 5th Street, although the commercial sector has expanded in subsequent years to include many former residences, most of which have been adapted to commercial use. The proposed commercial historic district possessed a high degree of continuity in both scale and architecture, and the majority of its buildings reflect historically and architecturally the period of greatest growth for the downtown area, the years between 1870 and 1920. Brick is by far the most common building material employed, but a sprinkling of stone and frame construction can also be found. The long rows of commercial structures along Main Street and 5th Street primarily mirror the heyday of the commercial Italianate period of the late 19th century with the buildings which were replaced or remodeled in the 20th century illustrating a decreased use of architectural ornament and an increased emphasis on functionalism. The most obvious visual contrast within the district is that of density of land use and activity, with the area of most intense density radiating from the central axis and gradually decreasing in density toward the extremes of the commercial enclave. Naturally, the tallest of the older buildings were located on or very near the central axis, a tradition which has normally been observed even by newer construction. Juxtaposing 19th and 20th century buildings within the proposed district produce a dynamic contrast between the past and present and create a unique perspective of the city's historical pattern of growth.

The Columbus Central Commercial Historic District is bordered on the south, the northeast, and the northwest by three residential districts -- the South Columbus Historic District (nominated to the National Register in June, 1979), the proposed North Columbus Historic District, and the proposed Factory Hill-Frog Bottom-Burns Bottom Historic District. These viable residential neighborhoods which surround the downtown area still tend to intermingle dwellings with commercial structures at the points where the two areas coalesce, as they have from the early years of Columbus' development. Most residential structures which are located on lots contiguous with commercial property have been converted to offices, forming a visual buffer zone between the areas of intense commercial development and the residential areas, which usually lie just across the street from the newly adapted offices. Since the former residences which now serve commercial purposes are considered by the community to be part of the commercial sector, proposed district boundaries have been delineated to conform with present land use as well as historical development patterns.

7 DESCRIPTION

CONDITION		CHECK ONE	CHECK ONE
☒ EXCELLENT	☒ DETERIORATED	☒ UNALTERED	☒ ORIGINAL SITE
☒ GOOD	☐ RUINS	☒ ALTERED	☐ MOVED DATE _____
☒ FAIR	☐ UNEXPOSED		

DESCRIBE THE PRESENT AND ORIGINAL (IF KNOWN) PHYSICAL APPEARANCE

Situated on a geological formation known as Pleasant Ridge overlooking the Tombigbee River, the Columbus Central Commercial Historic District contains more than 170 architecturally and/or historically significant buildings. The proposed district is located at the point where Jackson's Military Road crossed the Tombigbee River, a factor which greatly contributed to the area's early settlement and development. In addition to the numerous nineteenth- and early-twentieth-century structures located in downtown Columbus, the district's association with its past is further strengthened by the fact that the present street plan preserves the original grid design laid out by a legislative commission in 1821.

Proposed district boundaries have been delineated to conform with present land use as well as historic development patterns. The historic focal point of the commercial area was (and still is) centered on an axis formed by Main Street and 5th Street, although the commercial sector has expanded over the years to include many former residences, several of which have been adapted to commercial use. The downtown area today, as in its early years of development, is surrounded by viable residential neighborhoods which tend to intermingle dwellings with commercial structures at points where the two areas coalesce. Juxtaposed nineteenth- and twentieth-century buildings within the proposed historic district produce a dynamic contrast between past and present and create a unique perspective of the city's historic pattern of growth.

Inventory of Buildings in District

Buildings in the district have been classified as Contributing, Marginal, and Intrusion. Contributing buildings possess architectural and/or historical qualities adding to the significance of the district. Marginal buildings do not possess architectural or historical significance but their design is such as to be compatible with the older buildings, therefore not detracting from the district's architectural integrity. Intrusions do in varying degrees detract from the district's architectural integrity.

Buildings are Contributing except as noted.

1. Tuesday's [dance hall], 200 Main St. One-story four-bay brick: central garage-door opening; former auto-repair garage. Ca. 1940s.
2. Vacant apartments, 212 Main St. Bungalow. Two-story six-bay gable-roof frame: gable facade orientation; two-tiered gable verandah with exposed purlins and struts. Ca. 1920.
3. ABC Package Liquor Store, 302 Main St. One-story three-bay stuccoed masonry: brick and glass storefront; red tile mansard roof. Ca. 1925.
4. Chism Trail Restaurant, 302 Main St. One-story arched-roof brick: shaped parapet; continuous glass storefront; aluminum awnings; former auto-dealership showroom. Ca. 1925.
5. Bill's Recreation Club, 304 Main St. One-story six-bay stuccoed masonry: glass storefront with clerestory windows. Ca. 1925.

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UNITED STATES DEPARTMENT OF THE INTERIOR
NATIONAL PARK SERVICE

**NATIONAL REGISTER OF HISTORIC PLACES
INVENTORY -- NOMINATION FORM**

FOR NPS USE ONLY	
RECEIVED	DEC 04 1979
DATE ENTERED	

CONTINUATION SHEET

ITEM NUMBER 4 PAGE 9

4 - OWNER OF PROPERTY

- | | |
|---|---|
| 193. See #47 | 205. See #204 |
| 194. See #47 | 206. First Baptist Church
202 7th Street North
Columbus, MS 39701 |
| 195. Mrs. Edwina Lipscomb
223 6th Street North
Columbus, MS 39701 | 207. Columbus Separate School District
S. D. Lee Home & Property
316 7th Street North
Columbus, MS 39701 |
| 196. Clara S. Small
417 South College
Columbus, MS 39701 | 208. See #207 |
| 197. The Professional Center, Inc.
P. O. Box 471
Columbus, MS 39701 | 209. See #207 |
| 198. Mrs. W. H. Crowe
315 7th Street North
Columbus, MS 39701 | 210. Faye W. Richardson
107 7th Street South
Columbus, MS 39701 |
| 199. Carolyn B. Beard & Merry B. Newton
317 7th Street North
Columbus, MS 39701 | 211. See #83 |
| 200. W. E. Bearden, Jr.
P. O. Box 1032
Columbus, MS 39701 | 212. Thomas C. Harvey
610 2nd Street South
Columbus, MS 39701 |
| 201. James A. Walters
401 7th Street North
Columbus, MS 39701 | 213. Archie B. & Nina O. Gualt
210 8th Street North
Columbus, MS 39701 |
| 202. Carter & Jolley
P. O. Box 981
Columbus, MS 39701 | 214. M. S. Proffitt
1204 11th Avenue North
Columbus, MS 39701 |
| 203. Woodrow Neves & Mary Roberts
415 7th Street North
Columbus, MS 39701 | 215. Andrew Rosemore
Bailey
Fayette, AL 35555 |
| 204. The Presbyterian Church PCA
110 7th Street South
Columbus, MS 39701 | 216. W. C. Thomas, M. D. Thomas
E. M. Kerby
P. O. Box 1404
Columbus, MS 39701 |

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UNITED STATES DEPARTMENT OF THE INTERIOR
NATIONAL PARK SERVICE

NATIONAL REGISTER OF HISTORIC PLACES
INVENTORY -- NOMINATION FORM

FOR NPS USE ONLY	
RECEIVED	DEC 04 1979
DATE ENTERED	APR 23 1980

CONTINUATION SHEET

ITEM NUMBER 7 PAGE 26

7 - DESCRIPTION

pavilion; jigsaw-cutout vergeboards; full-width one-story verandah with roof balustrade; verandah supported on paired Doric columns. Ca. 1890.

200. Intrusion (see below).

201. Intrusion (see below).

202. Intrusion (see below).

203. 415 7th St. N. Queen Anne. One-story multigable-on-hip-roof frame residence: asbestos siding; extended gable front with chamfered corners; projecting front porch supported on Ionic columns. Ca. 1900.

204. P.C.A. Presbyterian Church, 110 7th St. N. Victorian Gothic. Cross-gable-roof brick sanctuary: square, three-story corner bell tower with pyramidal roof; compound lancet-arch entrance located in tower; lancet-arch windows with stone keystones; decorative bands of molded brick and terra cotta; two-story brick addition with lancet-arch arcade and mansard roof. 1884. Additions 1913, 1944, 1966.

205. 112 7th St. N. Queen Anne. Two-story multigable-on-hip-roof brick residence: extended front and side gables; pedimented gables; variant of Palladian window in gable; encircling verandah supported on Doric columns. 1905.

206. First Baptist Church. 202 7th St. N. Victorian Gothic. Cross-gable-roof brick sanctuary: facade flanked by square buttressed towers of differing heights; lancet-arch windows with intersecting tracery; arcaded loggia entrance; two-story Late Gothic Revival addition. 1908. Addition 1930.

207. Columbus-Lowndes County Public Library, 314 7th St. N. Greek Revival. Two-story five-by-seven-bay brick: two-story central pedimented portico supported on continuous Doric columns; flat-arch windows; bays separated by brick pilasters; frieze ornamented with triglyphs, metopes, and guttae. 1972.

208. Blewett-Harrison-Lee House, 316 7th St. N. Roman Classicism. Two-story five-by-three-bay brick former residence: central pedimented three-bay pavilion with one-story flat-roof portico supported on ornamental cast-iron piers; bays separated by brick pilasters; molded brick cornice and pediment. 1847. Entered on the National Register of Historic Places in 1971.

209. Chamber of Commerce and Industrial Council, 318 7th St. N. One-story hip-roof brick: flat-arch windows framed in recessed arches; square wooden cupola with canopy roof. 1970.

Columbus Central Commercial Historic District Listing Nat'l Register 30/187

8 SIGNIFICANCE

PERIOD	AREAS OF SIGNIFICANCE -- CHECK AND JUSTIFY BELOW				
☐ PREHISTORIC	☐ ARCHEOLOGY-PREHISTORIC	☐ COMMUNITY PLANNING	☐ LANDSCAPE ARCHITECTURE	☐ RELIGION	
☐ 1400-1499	☐ ARCHEOLOGY-HISTORIC	☐ CONSERVATION	☐ LAW	☐ SCIENCE	
☐ 1500-1599	☐ AGRICULTURE	☐ ECONOMICS	☐ LITERATURE	☐ SCULPTURE	
☐ 1600-1699	☒ ARCHITECTURE	☒ EDUCATION	☐ MILITARY	☐ SOCIAL/HUMANITARIAN	
☐ 1700-1799	☐ ART	☐ ENGINEERING	☐ MUSIC	☐ THEATER	
☒ 1800-1899	☒ COMMERCE	☒ EXPLORATION/SETTLEMENT	☐ PHILOSOPHY	☐ TRANSPORTATION	
☒ 1900-	☐ COMMUNICATIONS	☐ INDUSTRY	☒ POLITICS/GOVERNMENT	☐ OTHER (SPECIFY)	
		☐ INVENTION			

SPECIFIC DATES

BUILDER/ARCHITECT

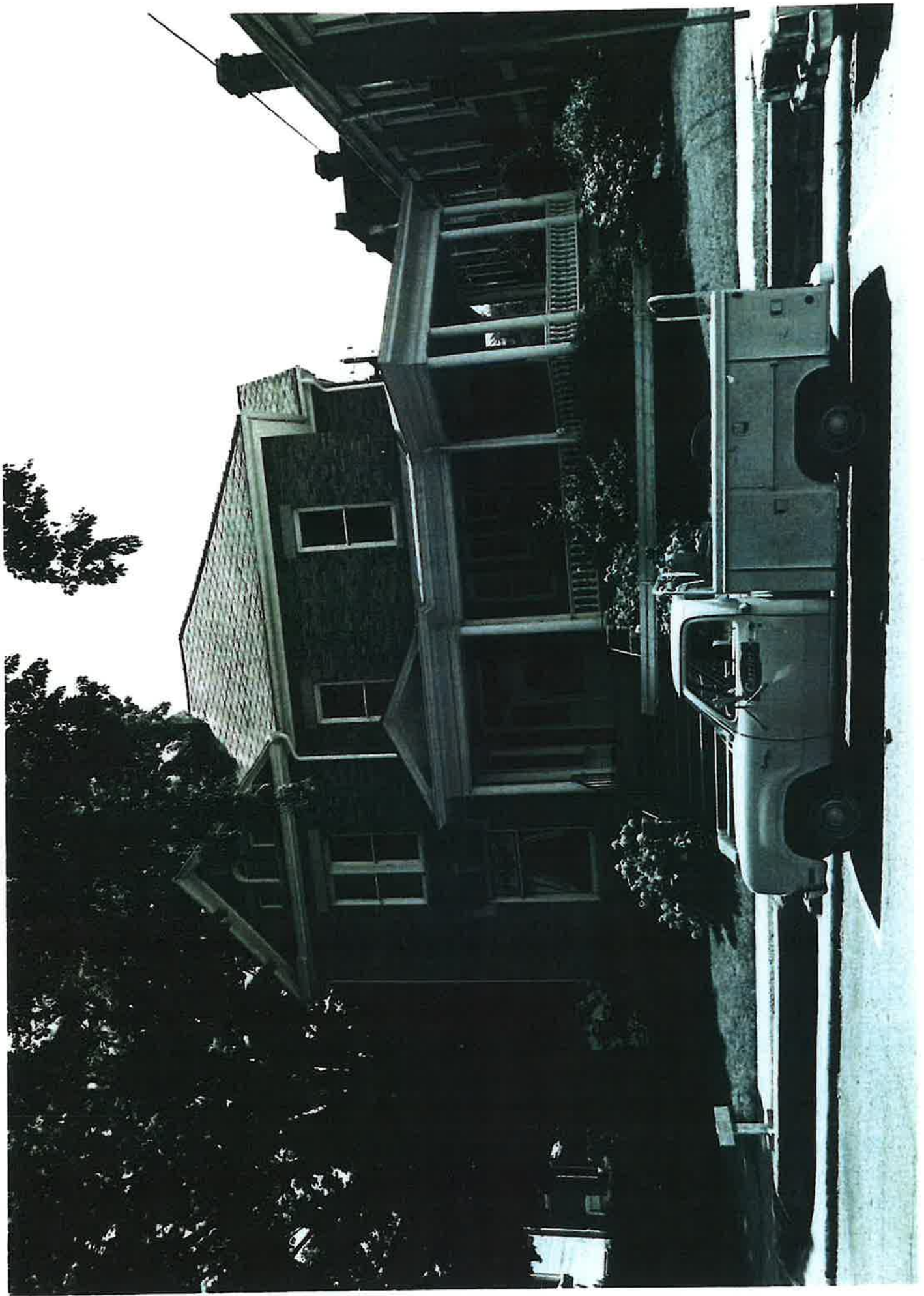
STATEMENT OF SIGNIFICANCE

The Columbus Central Commercial Historic District occupies the oldest developed section of Columbus and contains an assemblage of buildings both architecturally and historically significant to the development of the city. Although it has experienced the pressures of modernization and decentralization in recent years, the area remains the political, commercial, civic, religious, and educational center of Columbus and still maintains a strong link to the past.

By 1821, when the Mississippi legislature appointed a commission to survey the town, Columbus was already a thriving frontier settlement which had been steadily growing since the arrival of its first white settler, Thomas Moore, in 1817. The town was laid out on a regular grid of blocks with the grid oriented approximately eight degrees west of due north so that 1st Street South would parallel the Tombigbee River. The blocks were charted 330 feet square, with ten lots in each block (Samuel H. Kaye, Downtown Development Plan, Columbus, Mississippi [Columbus: Samuel H. Kaye, 1976], p. 11). When Columbus was incorporated in 1822 it boasted the first free public school in Mississippi, Franklin Academy, still in operation as an elementary school. Location of the town on sixteenth section land, which was leased to fund public education, provided revenue for establishment of the academy on 3rd Avenue North within the proposed district (William L. Lipscomb, A History of Columbus, Mississippi [Birmingham, Ala.: Dispatch Printing Co., 1909], pp. 26-27).

Initially the principal growth of commercial buildings took place along Main Street at the top of the ridge overlooking the Tombigbee River (between present 3rd and 5th Streets), but by 1870 the business section had expanded to produce a densely commercial area along an axis formed by Market Street (5th Street) and Main Street. In 1830 the political importance of Columbus was significantly enhanced when Lowndes County was formed from a part of Monroe County and Columbus was selected as the county seat of the newly created county. The first courthouse, built in 1834, was replaced on the original site by a Greek Revival building in 1847. This latter structure was remodeled in 1901 to reflect eclectic tastes and again in 1976 to accommodate modern office needs. During the Civil War Columbus served as a temporary state capital, in 1863 and 1865, with the House of Representatives assembling in the courthouse and the Senate in the adjacent Christian Church (demolished 1968). Many of Columbus' churches and public buildings were used as hospitals after the Battle of Shiloh (Kaye, pp. 11-13). In addition to the courthouse, other significant buildings from the antebellum period include Lawyers Row (1840-1860), across from the courthouse, the row of townhouses west of the courthouse (1850s), a two-story brick warehouse on 2nd Avenue North at 3rd Street (1850s), and the First United Methodist Church (1860) on Main Street.

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100/187

Columbus Central Commercial Historic Dist.

112 7th Street North (205), view from the west
Columbus Central Commercial Historic District
Columbus, Mississippi

Forndorff Co.

Kenneth P'Pool, Mississippi Department of
Archives and History

July, 1979

Photo 59 of 65

DEC 04 1979

old Merchants & Farmers Bank	087-CBS-0181-NRD-ML	111 5th Street, South	Columbus	Contributing
commercial building	087-CBS-0162-NRD-ML	112 5th Street, South	Columbus	Contributing
commercial building	087-CBS-0182-NRD	113 5th Street, South	Columbus	Contributing
old National Bank of Commerce	087-CBS-0163-NRD	114 5th Street, South	Columbus	Contributing
commercial building	087-CBS-0183-NRD	115 5th Street, South	Columbus	Contributing
commercial building	087-CBS-0164-NRD	116 5th Street, South	Columbus	Contributing
commercial building	087-CBS-0184-NRD	117 5th Street, South	Columbus	Contributing
commercial building	087-CBS-0165-NRD	118 5th Street, South	Columbus	Contributing
commercial building	087-CBS-0185-NRD	119 5th Street, South	Columbus	Contributing
commercial building	087-CBS-0166-NRD	120-122 5th Street, South	Columbus	Contributing
J.C. Penney #920	087-CBS-0186-NRD	121 5th Street, South	Columbus	Contributing
commercial building	087-CBS-0167-NRD	124 5th Street, South	Columbus	Contributing
commercial building	087-CBS-0187-NRD	125 5th Street, South	Columbus	Contributing
Parker Furniture & Appliances	087-CBS-0168-NRD	126 5th Street, South	Columbus	Contributing
commercial building	087-CBS-0188-NRD	201 5th Street, South	Columbus	Contributing
Herriot Building	087-CBS-0169-NRD	204 5th Street, South	Columbus	Contributing
commercial building	087-CBS-0170-NRD	206 5th Street, South	Columbus	Contributing
commercial building	087-CBS-0171-NRD	208 5th Street, South	Columbus	Contributing
commercial building	087-CBS-0172-NRD	210 5th Street, South	Columbus	Contributing
commercial building	087-CBS-0173-NRD	214 5th Street, South	Columbus	Contributing
Princess Theatre	087-CBS-0189-NRD	215-217-219 5th Street, South	Columbus	Contributing
commercial building	087-CBS-0174-NRD	216-218 5th Street, South	Columbus	Contributing
commercial building	087-CBS-0175-NRD	220-224 5th Street, South	Columbus	Contributing
commercial building	087-CBS-0190-NRD	221 5th Street, South	Columbus	Contributing
service station	087-CBS-0191-NRD-X	225 5th Street, South	Columbus	Contributing
commercial building	087-CBS-0192-NRD	301 5th Street, South	Columbus	Marginal
commercial building	087-CBS-0176-NRD	304-308 5th Street, South	Columbus	Contributing
First Pentecostal Church of God	087-CBS-0177-NRD	324 5th Street, South	Columbus	Contributing
city water tank	087-CBS-0223-DNC-X	115 6th Street, North	Columbus	Non-Contrib
former Armory (City Fire Dept. Storage)	087-CBS-0194-NRD-ML	115 6th Street, North	Columbus	Contributing
old Columbus Fire Station (Police Dept. Building)	087-CBS-0193-NRD-ML	115 6th Street, North	Columbus	Contributing
Lipscomb House	087-CBS-0195-NRD-X	223 6th Street, North	Columbus	Contributing
house	087-CBS-0196-NRD-X	216 6th Street, South	Columbus	Contributing
First Presbyterian Church (Main Street Presbyterian Church PCA)	087-CBS-0204-NRD	110 7th Street, North	Columbus	Contributing
old Presbyterian Manse	087-CBS-0205-NRD	112 7th Street, North	Columbus	Contributing
First Baptist Church	087-CBS-0206-NRD	202 7th Street, North	Columbus	Contributing
office building	087-CBS-0197-DNC	221 7th Street, North	Columbus	Non-Contrib
Columbus-Lowndes County Public Library	087-CBS-0207-NRD	314 7th Street, North	Columbus	Contributing
commercial building	087-CBS-0198-NRD-X	315 7th Street, North	Columbus	Contributing
Gen. Stephen D. Lee House (Blewett-Harrison-Lee House)	087-CBS-0208-NR-NRD-ML	316 7th Street, North	Columbus	Contributing
Friendship House	087-CBS-0199-NRD-X	317 7th Street, North	Columbus	Contributing

Search Results	Fact Sheet	Architectural	Photos	Map
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Location Information

(for the old Presbyterian Manse)

Name: (old) Presbyterian Manse

Address: 112 7th Street, North

City/County: Columbus, Lowndes County

Architectural Information

Construction Date: c.1905

No. of Stories: 2

Registration Information

NR District Name: Columbus Central Commercial (1980)

NR Status: Contributing

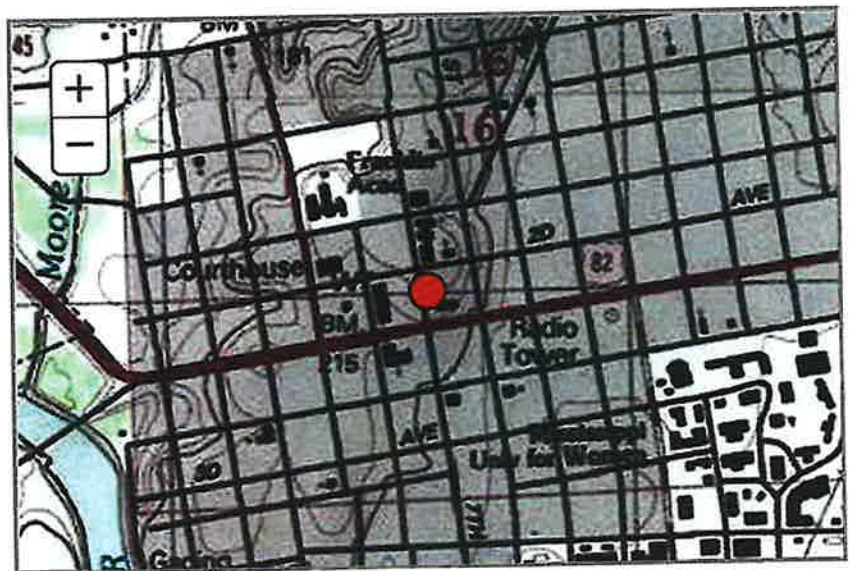
Element No.: 205

Stained-glass survey, 1981-1983

Mary Evelyn Stringer, MUW



1 of 1



MEMORANDUM OF UNDERSTANDING

This Memorandum of Understanding is made and entered into by and between the Mississippi Transportation Commission, a body corporate of the State of Mississippi ("MTC"), acting by and through the duly-authorized Executive Director of the Mississippi Department of Transportation ("MDOT"), and the City of Columbus, Mississippi, ("City"), effective as of the date of latest execution below.

WITNESSTH:

WHEREAS the Mississippi Transportation Commission, through the Mississippi Department of Transportation, is charged with the construction and maintenance of the State Highway System; and,

WHEREAS the City is a Mississippi Municipal Corporation; and,

WHEREAS the Chief of Police is the chief peace officer for the above-named City and is charged with the custody and attendant care of those persons incarcerated in the city jail; and,

WHEREAS the Chief of Police is authorized by statute to provide and the MTC may accept inmate laborers for work on the State Highway System; pursuant to Mississippi Code Section 65-1-8(u) and,

WHEREAS, the City, the Chief of Police and MTC desire to adopt guidelines under which the Chief can provide guarded inmates to the MTC.

NOW, THEREFORE, for and in consideration of the mutual promises contained herein, the City, Chief of Police, and MTC do agree as follows:

I. DEFINITIONS:

Chief of Police - the individual occupying the office of Chief of Police in the above-named city.

Inmates - persons: a) who are incarcerated in a facility operated by the City, b) who are on probation, or some form of restricted movement monitored by the Chief of Police, or c) who have been ordered to provide community service under the Chief of Police's supervision.

Police Personnel – Those sworn officers assigned to guard the inmates during their participation on the litter removal crew.

II. SPECIFIC RECITALS:

In furtherance of this agreements:

THE MTC WILL:

1. furnish the highway routes and instructions on where inmates will pick up litter.
2. furnish trash bags, safety vests, gloves, and advisory signs; and
3. reimburse the city for costs associated with the execution of this agreement, including reimbursement to the city for the actual cost of the Police personnel assigned to this duty, not to exceed \$15.00 per hour, not to exceed \$50,000 per state fiscal year unless expressly authorized in writing by the MTC, and in addition thereto, reimburse the county for travel expenses calculated at the State of Mississippi current mileage rate for transporting inmates to and from the work site.

THE CHIEF OF POLICE WILL:

1. furnish inmates to pick up litter or perform maintenance activities on the MTC's maintained highway system or other MTC property within the county.
2. furnish supervision of all inmates by Police Personnel.
3. furnish transportation for transporting inmates to and from the work site.
4. furnish lunch for all inmates.
5. furnish a minimum of a seven (7) hour workday which includes all breaks and lunch.
6. place MTC-furnished advisory traffic signs in advance of the work sites pursuant to the MUTCD.
7. be responsible for all MTC-furnished equipment, signs, etc.
8. place filled litter bags along the shoulder of the highway/street, pick up and dispose of same.
9. provide invoices to the District Engineer covering the services outlined in this MOU for review.

THE CITY WILL:

1. approve all necessary expenses incurred by the Chief of Police in fulfilling the terms of this MOU.
2. adjust the budget of the Chief of Police to allow for sufficient resources to be available for use in implementing the terms of this agreement.
3. provide MTC with appropriate accounting of all costs incurred in the execution of the terms of this MOU.

III GENERAL RECITALS:

A. NOTICE AND COMMUNICATION:

Any formal notice required under this Agreement shall be made to the appropriate party at the following addresses:

THE COMMISSION: Mississippi Department of Transportation
P.O. Box 1850
Jackson, MS, 39125

THE CITY: City of Columbus, Mississippi

THE CHIEF: City of Columbus Police Department

Informal Communication between the Chief of Police and MTC/MDOT shall be directly with each other. There shall be no communication through inmates.

B., AMENDMENTS:

This Memorandum of Understanding may be amended in writing as mutually agreed upon by the parties in writing.

C. TERMINATION:

This Memorandum of Understanding may be terminated by any of the parties by giving sixty (60) days prior written notice to the other.

D SEVERABILITY:

Should any provision of this agreement be found to be unconstitutional, or otherwise be contrary to the laws of the State of Mississippi, the United States of America, to the extent that it is reasonably possible to do so, the remainder of this agreement shall remain in full force and effect.

E. LIABILITY:

It is further understood and agreed by both parties that the Chief of Police shall maintain full custody and control of all inmates involved in the above-mentioned maintenance and shall be responsible for all inmate conduct and/or actions. The MTC shall in no way whatsoever be responsible for any such inmate conduct and/or actions.

F. RELATIONSHIP OF THE PARTIES:

While performing the duties anticipated by this agreement, the Chief of Police and the Police Personnel, the City, the inmates and the persons performing community service under the supervision of the City, are not officers, agents, or employees of the MTC/MDOT. The said individuals shall not be entitled to any workers compensation, unemployment compensation benefits, personal leave or medical insurance whatsoever. It is further understood that the consideration expressed herein constitutes the full and complete compensation for all services and performances hereunder, and that any sum due and payable to the City shall be paid as a gross sum with no withholdings or deductions being made by MTC/MDOT for any purpose. This agreement shall not inure in any manner to the benefit of any party other than the undersigned.

G. AUTHORITY

The undersigned hereby execute this MOU and assure that the authority to execute this agreement has been granted by the appropriate governing bodies.

**MISSISSIPPI TRANSPORTATION COMMISSION
BY AND THROUGH THE EXECUTIVE DIRECTOR
OF THE MISSISSIPPI DEPARTMENT OF TRANSPORTATION**

Brad White.
EXECUTIVE DIRECTOR

DATE

_____, **MAYOR,**
CITY OF COLUMBUS, MISSISSIPPI

SIGNATURE

DATE

_____, **CHIEF OF POLICE,**
CITY OF COLUMBUS, MISSISSIPPI

SIGNATURE

DATE



VICKSBURG DISTRICT



US Army Corps
of Engineers
Vicksburg District

City of Columbus

Stormwater
Drainage
Improvements



Mississippi
Environmental
Infrastructure

Greg Anderson
Katy Breaux
Jamie Stubbs



COLUMBUS PROJECT INITIATION



US Army Corps
of Engineers
Vicksburg District

Description

Stormwater Drainage Improvements

- Initiate PPA for storm water drainage improvement in Columbus, MS. Funding includes design and construction of a storm water diversion channel that will divert approximately 213 acres of storm water runoff from a basin that drains approximately 886 acres.

LEERRDS

- Any access or laydown area?
- Please provide map

Cost Breakdown

- | | |
|--------------------------------|----------------|
| • Proposed PPA Project | \$3,866,666.67 |
| • Federal Share (75%) | \$2,900,000.00 |
| • Non-Federal Share (25%) | \$966,666.67 |
| • Estimated LEERRDS | \$0.00 |
| • Prior Design Credit | \$0.00 |
| • Amount to Reimburse | \$2,750,000.00 |
| • Federal Costs to be Incurred | \$150,000.00 |

****FUNDING HAS
NOT YET BEEN
APPROPRIATED.****



Section 592 Overview



US Army Corps
of Engineers
Vicksburg District

OVERVIEW:

Project Types & Examples

- Current and Past Projects

Process

- Section 592 Flowchart

Project Initiation

- Design, Environmental Assessment and Supporting documents to finalize PPA

Roles/Responsibilities

- Federal & Non-Federal Sponsors

Reimbursements

- Non-Reimbursable vs Reimbursable Items / LERRDS

Questions

- Contact Information



SECTION 592 PROJECT TYPES



US Army Corps
of Engineers
Vicksburg District

Design and Construction assistance for:

- Water-related environmental infrastructure
- Resource protection and development project
- wastewater treatment
- sewer systems
- water supply/storage systems
- environmental restoration
- surface water



Examples of Current/Past Projects

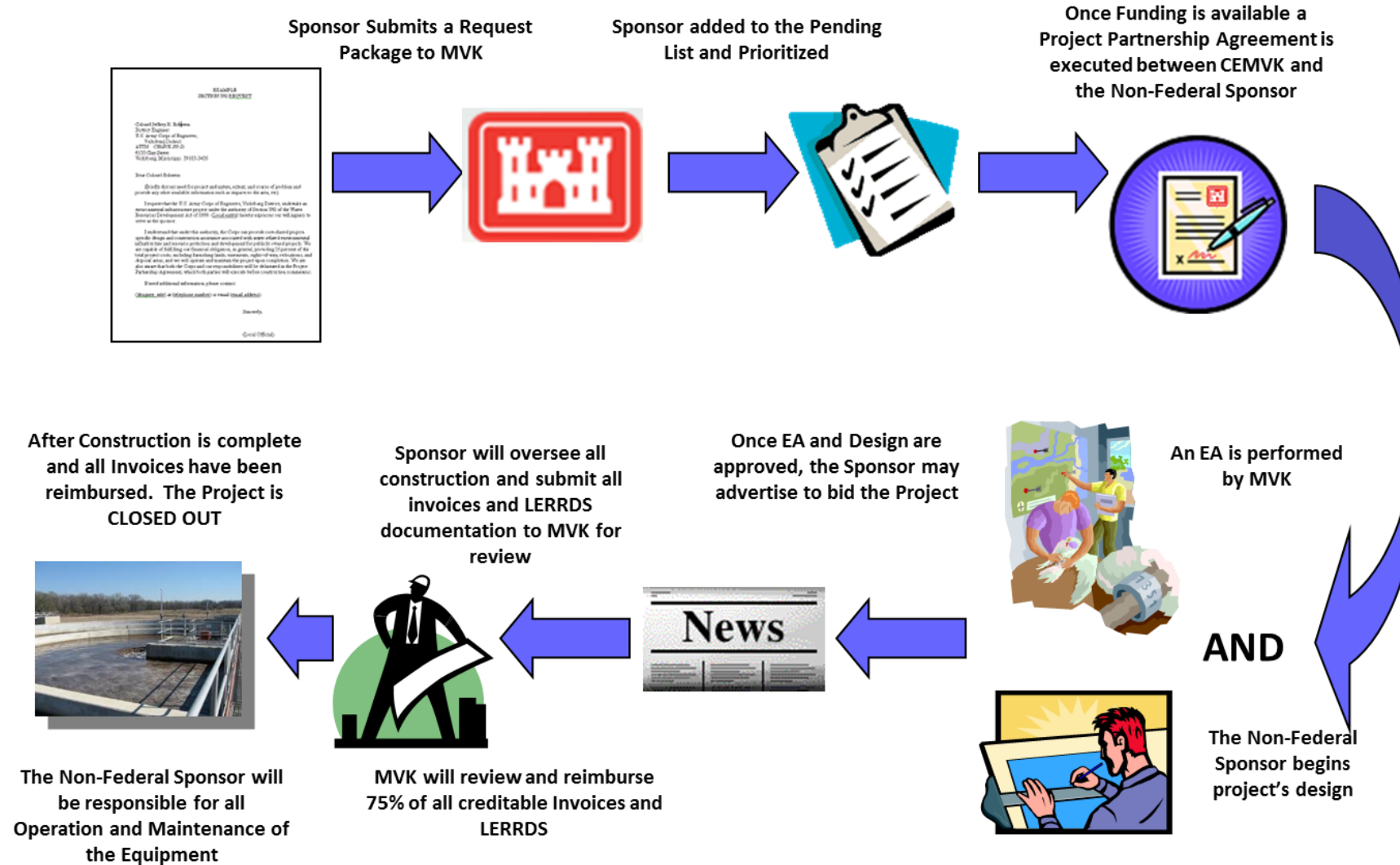
- **Brooklyn** – Installation of a New Centralized Wastewater System
- **Hattiesburg** – Sewer System Improvements
- **McComb** – Surface Water Resource Improvements
- **Natchez** – Surface Water Resource Improvements
- **Olive Branch** – Sewer Rehabilitation and Installation of a Collection System
- **Philadelphia Utilities**- Water System Improvements and Sewer System Rehabilitation
- **Richland** – Water System Improvements
- **Summit** – Sewer System Improvements
- **Wiggins** – Rehabilitation and Extension of Sewer System



SECTION 592 PROCESS



US Army Corps
of Engineers.
Vicksburg District





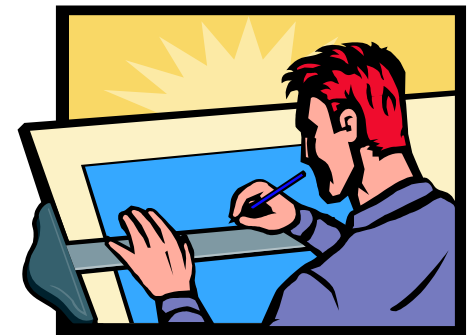
SECTION 592 PROJECT INITIATION



US Army Corps
of Engineers
Vicksburg District

Project Partnership Agreement (PPA)

- Upon receipt of available funding, PPA is executed between federal and non-federal sponsor with all supporting documentation submitted to respective division (MVD)
 - District Commander's Certification
 - PPA
 - Certification of Legal Review
 - PPA Checklist
 - Decision Document (Letter Report)
 - Sponsor Letter of Intent
 - Non-Federal Sponsor Self Certification for Financial Cap
 - Allocation Table
- Upon signing of PPA
 - Federal Sponsor initiates Environmental Assessment (EA)
 - Non-federal sponsor initiates design





Section 592 Roles/Responsibilities



US Army Corps
of Engineers
Vicksburg District

Federal Sponsor (MVK)

PPMD

- POC for project
- Customer surveys
- inspections/invoice approval
- Scheduling
- Budget
- PPA execution
- reimbursement processing (PA)

RPEDS

- Environmental Assessment

H&H

- HTRW compliance outside of RPEDS (H&H)

Real Estate

- Approval/assessment of LERRDS

ACME

- limited design review

Non-Federal Sponsor (Town/City)

- Design
- Award
- Construction
- Purchase of ROW or lands
- Submits project costs to MVK for 75% reimbursement
- Operate and Maintain the project



SECTION 592 REIMBURSEMENTS



US Army Corps
of Engineers
Vicksburg District

- Ensure the community registers in SAM.gov
- All reimbursement are done via electronic funds transfer (EFT)
- Itemized invoice and canceled check must be included in reimbursement requests
- Non-Reimbursable Items
 - meals
 - hotel expenses
 - cost of purchasing rights of way or lands
 - any cost associated with the non-Federal sponsor's 25% cost share such as securing their loan or interest charges on their loan
- Reimbursable Items
 - mileage (usually these amounts are very small)
 - appraisal services for rights of way or lands
 - audits – only executed prior to FY16
- LERRDs are not reimbursable, but credit items towards the total project cost
 - actual purchases of rights of way or lands
 - a package must be submitted including all appraisals and associated invoices for the lands
 - We provide the package to Real Estate
 - Real Estate will give us written notification as to whether these costs are realistic and how much to give credit for



QUESTIONS?



US Army Corps
of Engineers
Vicksburg District



CONTACT US:

(601) 631-5000

vicksburgdistrict@usace.army.mil

Web: mvk.usace.army.mil



@VicksburgUSACE

Section 592
Mississippi Environmental Infrastructure
Resource Protection and Development Program
Additional Information

Please fill in the blanks below:

Project Title: _____

Non-Federal Sponsor: _____, _____

(City/County/Other entity)

(County)

Represented by _____

(Name and tile of Mayor, Board Member or other Official)

The project will be constructed in: _____

(City/County/Other Jurisdiction)

This area is contained within U.S. Congressional District No. _____

Section 592 Project Point of Contact (name, title, phone number, email address):

PROJECT INFORMATION

Description of the Project (Please complete the following sentence):

The proposed work will include, but not be limited to, the design and construction of a project to. . .

LERRDS (Land, Easements, Right-of-Way, Relocation, Displacements and Cost of Permits) (please include acreage & cost) [How much land needs to be acquired to construct the project and how much will it cost?]:

ESTIMATED FINANCIAL DATA:

Design Cost: _____

Construction Cost: _____

Pre-Agreement Design Cost (The Non-Federal Sponsor is allowed reimbursement of design costs incurred before the execution of the Project Partnership Agreement.

The total reimbursed cannot exceed more than 6% of construction cost):

The source of the non-Federal Sponsor's matching funds is:

SCHEDULE: Estimated project duration is _____.

EFT Reimbursements

Please ensure your community is registered on **SAM.gov**. All reimbursement are done via electronic funds transfer (EFT) and cannot be completed if your community isn't registered. At you earliest convenience please provide the corresponding DUNS Number and CAGE Code for your community.

DUNS Number: _____

CAGE Code: _____

Tax ID Number: _____

APPROVED BY _____ DATE: _____

(Name, Title)

July 1, 2024

City of Columbus
ATTN: Mayor Keith Gaskin and City Council
P.O. Box 1408
Columbus, MS 39703

**RE: 2024 BITUMINOUS HOT MIX OVERLAY & STREET IMPROVEMENTS
CERTIFIED BID TABULATION**

Dear Mayor Gaskin and Council Members:

Four bids for the above-referenced project were received at 10:00 a.m., Thursday, June 27, 2024. Please find the attached certified bid tabulation which details all bids received. Upon review of the bids, it is recommended to accept the Base Bid + Add. Alt. #1, Add. Alt. #2, Add. Alt. #4, and Add. Alt. #5.

Our evaluation of all bids finds the lowest responsive bidder to be Falcon Contracting Company, Inc., with a Base Bid amount of \$5,579,084.25, Additive Alternate No. 1 (\$25,000.00), Additive Alternate No. 2 (\$108,470.00), Additive Alternate No. 4 (\$40,625.00) and Additive Alternate No. 5 (\$12,250.00). The total amount of the lowest bidder's base bid plus the recommended additive alternates is \$5,765,429.25.

We have reviewed the proposal from the lowest responsive bidder, Falcon Contracting Company, Inc., and all appropriate licensure requirements are met by the above contractor, and the bid proposal is in order with the bid requirements.

The aforementioned is presented for the City's consideration for award of contract.

If you have any questions or need additional information concerning this bid, please do not hesitate to contact my office.

Sincerely,
NEEL-SCHAFFER, INC.



Kevin Stafford, P.E.
North MS Regional Manager

Attachment



CERTIFIED BID TABULATION

CITY OF COLUMBUS
2024 BITUMINOUS HOT MIX OVERLAY & STREET IMPROVEMENTS
Thursday, June 27, 2024
10:00 A.M.

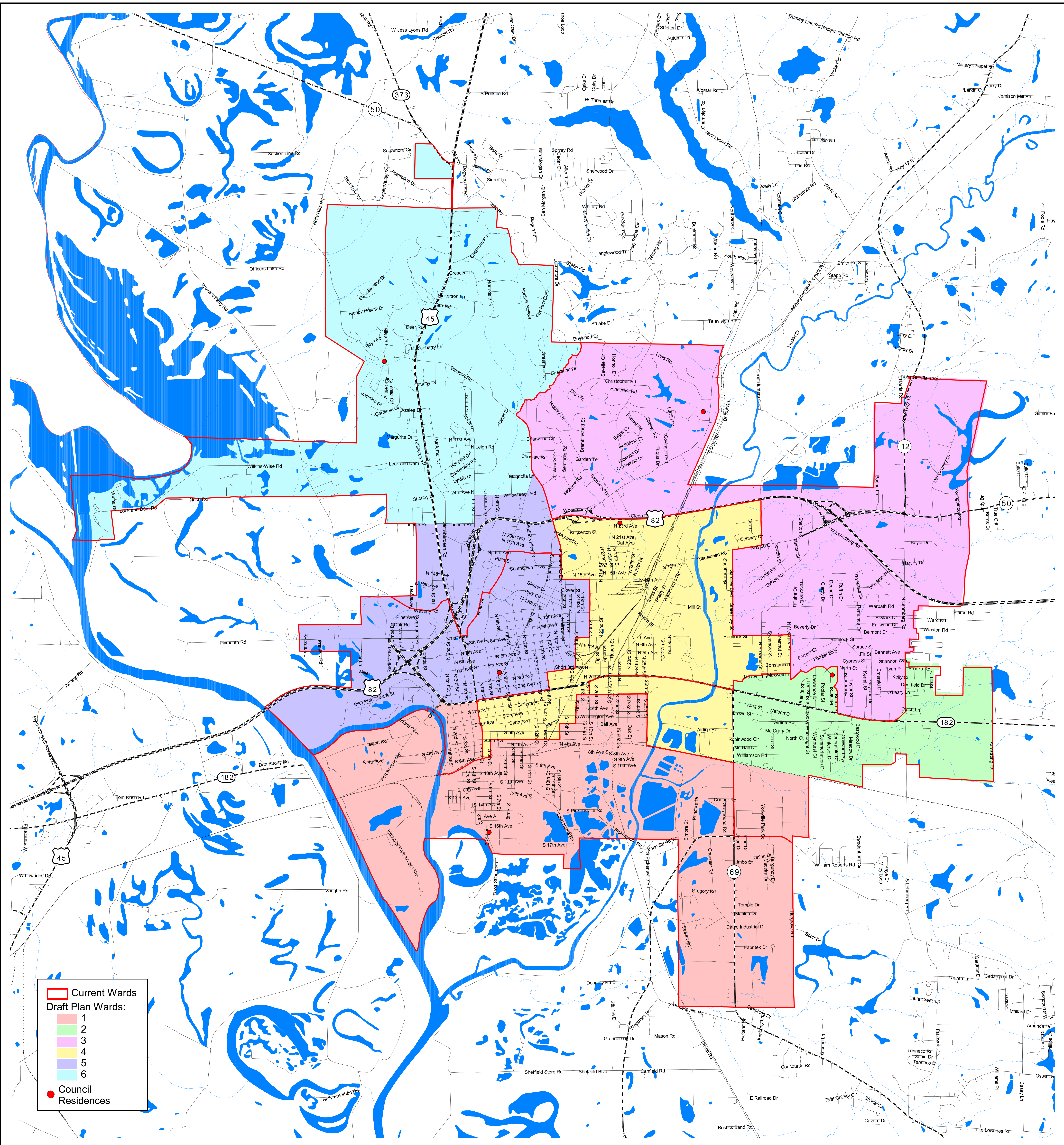


BASE BID											
Pay Item No.	Description	Bid Qty	Unit	Falcon Contracting Co., Inc.		Cook & Son, LLC		Gregory Companies, LLC DBA Murphree Paving		APAC-Mississippi	
				Bid Bond: Fidelity and Deposit Company of Maryland		Bid Bond: The Gray Casualty & Surety Company		Bid Bond: Atlantic Specialty Insurance Company		Bid Bond: Federal Insurance Company	
				Unit Price	Bid Amount	Unit Price	Bid Amount	Unit Price	Bid Amount	Unit Price	Bid Amount
1	Mobilization	1	L.S.	\$ 190,000.00	\$ 190,000.00	\$ 640,577.50	\$ 640,577.50	\$ 80,000.00	\$ 80,000.00	\$ 260,000.00	\$ 260,000.00
2	Maintenance of Traffic	1	L.S.	\$ 160,000.00	\$ 160,000.00	\$ 30,500.00	\$ 30,500.00	\$ 50,217.00	\$ 50,217.00	\$ 260,000.00	\$ 260,000.00
3	Gardner Boulevard Guardrail Replacement	1	L.S.	\$ 31,290.00	\$ 31,290.00	\$ 29,800.00	\$ 29,800.00	\$ 3,584.73	\$ 3,584.73	\$ 39,800.00	\$ 39,800.00
4	Military Road at 4th Ave. N. Intersection Improvements	1	L.S.	\$ 14,300.00	\$ 14,300.00	\$ 11,051.00	\$ 11,051.00	\$ 19,016.00	\$ 19,016.00	\$ 17,000.00	\$ 17,000.00
5	Adjustment to Existing Manhole (0"-3" Below Existing Asphalt Pavement with Contractor Provided Materials)	31	EACH	\$ 200.00	\$ 6,200.00	\$ 600.00	\$ 18,600.00	\$ 100.00	\$ 3,100.00	\$ 275.00	\$ 8,525.00
6	Replacement of Existing Manhole Cover with New Frame and Lid Provided by CLWD (3"-6" Below Existing Asphalt Pavment)	105	EACH	\$ 1,000.00	\$ 105,000.00	\$ 250.00	\$ 26,250.00	\$ 550.00	\$ 57,750.00	\$ 1,250.00	\$ 131,250.00
7	Replacement of Existing Manhole Cover with New Frame and Lid Provided by CLWD (6" or more Below Existing Asphalt Pavement)	35	EACH	\$ 1,500.00	\$ 52,500.00	\$ 250.00	\$ 8,750.00	\$ 750.00	\$ 26,250.00	\$ 1,725.00	\$ 60,375.00
8	Adjustment to Water Valve Box	100	EACH	\$ 50.00	\$ 5,000.00	\$ 250.00	\$ 25,000.00	\$ 85.00	\$ 8,500.00	\$ 250.00	\$ 25,000.00
9	ADA Ramp Installation (All Types)	7	EACH	\$ 3,107.00	\$ 21,749.00	\$ 7,370.00	\$ 51,590.00	\$ 3,400.00	\$ 23,800.00	\$ 3,500.00	\$ 24,500.00
10	Sidewalk Removal and Replacement	784	S.F.	\$ 66.00	\$ 51,744.00	\$ 20.00	\$ 15,680.00	\$ 72.00	\$ 56,448.00	\$ 65.00	\$ 50,960.00
11	Curb and Gutter removal and Replacement	236	L.F.	\$ 60.00	\$ 14,160.00	\$ 60.00	\$ 14,160.00	\$ 66.00	\$ 15,576.00	\$ 90.00	\$ 21,240.00
12	Oakwood Drive at Briarwood Circle Intersection Improvements	1	L.S.	\$ 10,000.00	\$ 10,000.00	\$ 20,000.00	\$ 20,000.00	\$ 24,559.00	\$ 24,559.00	\$ 42,100.00	\$ 42,100.00
13	Full Depth Asphalt Reclamation (McArthur Drive)	2,800	S.Y.	\$ 28.00	\$ 78,400.00	\$ 13.65	\$ 38,220.00	\$ 27.62	\$ 77,336.00	\$ 36.25	\$ 101,500.00
14	Drainage Structure Repair	1	L.S.	\$ 5,450.00	\$ 5,450.00	\$ 6,500.00	\$ 6,500.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00
15	6" Paint Stripping, Detail White or Yellow	2,160	L.F.	\$ 1.00	\$ 2,160.00	\$ 1.00	\$ 2,160.00	\$ 1.12	\$ 2,419.20	\$ 1.00	\$ 2,160.00
202-B073	Removal of Concrete Pavement, All Depths	183	S.Y.	\$ 25.00	\$ 4,575.00	\$ 40.00	\$ 7,320.00	\$ 36.73	\$ 6,721.59	\$ 60.00	\$ 10,980.00
203-G001	Excess Excavation, PM, AH	560	C.Y.	\$ 35.00	\$ 19,600.00	\$ 50.00	\$ 28,000.00	\$ 43.00	\$ 24,080.00	\$ 50.00	\$ 28,000.00
203-EX021	Borrow Excavation, AH, PM, Class B9-6	30	C.Y.	\$ 100.00	\$ 3,000.00	\$ 50.00	\$ 1,500.00	\$ 174.00	\$ 5,220.00	\$ 125.00	\$ 3,750.00
209-A005	Geotextile Fabric, Woven, Type VI	4,135	S.Y.	\$ 2.25	\$ 9,303.75	\$ 2.50	\$ 10,337.50	\$ 3.98	\$ 16,457.30	\$ 5.00	\$ 20,675.00
303-H003	Size No. 610 or 825B Crushed Stone Base, PM, AH	890	C.Y.	\$ 90.00	\$ 80,100.00	\$ 70.00	\$ 62,300.00	\$ 219.00	\$ 194,910.00	\$ 125.00	\$ 111,250.00
304-A001	Granular Material, Class 3, Group C, LVM	250	C.Y.	\$ 40.00	\$ 10,000.00	\$ 55.00	\$ 13,750.00	\$ 70.54	\$ 17,635.00	\$ 225.00	\$ 56,250.00
403-A001	Hot Bituminous Pavement Surface Course (SC-1) (Includes Tack Coat)	24,500	TON	\$ 146.00	\$ 3,577,000.00	\$ 144.25	\$ 3,534,125.00	\$ 170.68	\$ 4,181,660.00	\$ 168.00	\$ 4,116,000.00
403-A002	Hot Bituminous Pavement Base Course (BC-1) (Includes Tack Coat)	1,500	TON	\$ 199.00	\$ 298,500.00	\$ 208.79	\$ 313,185.00	\$ 180.90	\$ 271,350.00	\$ 265.00	\$ 397,500.00
403-B001	Hot Bituminous Pavement Leveling Course (SC-1) (Includes Tack Coat)	775	TON	\$ 146.00	\$ 113,150.00	\$ 144.25	\$ 111,793.75	\$ 176.61	\$ 136,872.75	\$ 195.00	\$ 151,125.00
406-A002	Cold Milling of Bituminous Pavement, All Depths	157,800	S.Y.	\$ 2.50	\$ 394,500.00	\$ 4.50	\$ 710,100.00	\$ 4.28	\$ 675,384.00	\$ 3.36	\$ 530,208.00
626-C003	6" Thermoplastic Edge Stripe, Continuous White	39,335	L.F.	\$ 2.00	\$ 78,670.00	\$ 2.00	\$ 78,670.00	\$ 2.25	\$ 88,503.75	\$ 2.00	\$ 78,670.00
626-D004	6" Thermoplastic Traffic Stripe, Skip Yellow or White	1,825	L.F.	\$ 2.00	\$ 3,650.00	\$ 2.00	\$ 3,650.00	\$ 2.25	\$ 4,106.25	\$ 2.00	\$ 3,650.00
626-E004	6" Thermoplastic Traffic Stripe, Continuous Yellow	55,550	L.F.	\$ 2.00	\$ 111,100.00	\$ 2.00	\$ 111,100.00	\$ 2.25	\$ 124,987.50	\$ 2.00	\$ 111,100.00
626-G002	6" Thermoplastic Detail Stripe, White or Yellow	15,181	L.F.	\$ 2.50	\$ 37,952.50	\$ 2.50	\$ 37,952.50	\$ 2.65	\$ 40,229.65	\$ 2.50	\$ 37,952.50
626-H004	Thermoplastic Legend, White	8,950	S.F.	\$ 8.00	\$ 71,600.00	\$ 8.00	\$ 71,600.00	\$ 8.30	\$ 74,285.00	\$ 8.00	\$ 71,600.00
627-K001	Red-Clear Reflective High Performance Raised Markers	39	EA	\$ 10.00	\$ 390.00	\$ 10.00	\$ 390.00	\$ 11.00	\$ 429.00	\$ 10.00	\$ 390.00
627-L001	Two-Way Yellow Reflective High Performance Raised Markers	950	EACH	\$ 10.00	\$ 9,500.00	\$ 10.00	\$ 9,500.00	\$ 11.00	\$ 10,450.00	\$ 10.00	\$ 9,500.00
630-A001	Standard Roadside Signs, Sheet Aluminum, .08" thickness	14	EA	\$ 250.00	\$ 3,500.00	\$ 250.00	\$ 3,500.00	\$ 550.00	\$ 7,700.00	\$ 258.75	\$ 3,622.50
S-815-A1	Loose Rip Rap, 100 LB	36	TON	\$ 140.00	\$ 5,040.00	\$ 55.00	\$ 1,980.00	\$ 72.00	\$ 2,592.00	\$ 150.00	\$ 5,400.00
				TOTAL BASE BID			\$ 6,049,592.25		\$ 6,338,129.72		\$ 6,798,033.00

BID SCHEDULE-ADD. ALT. #1												
Pay Item No.	Description	Bid Qty	Unit	Falcon Contracting Co., Inc		Cook & Son, LLC		Gregory Companies, LLC DBA Murphree Paving		APAC-Mississippi		
				Unit Price	Bid Amount	Unit Price	Bid Amount	Unit Price	Bid Amount	Unit Price	Bid Amount	
16.0	Hank Aaron Basketball Court Overlay	1	L.S.	\$ 25,000.00	\$ 25,000.00	\$ 20,500.00	\$ 20,500.00	\$ 26,174.00	\$ 26,174.00	\$ 29,580.00	\$ 29,580.00	
				TOTAL BID	\$ 25,000.00		\$ 20,500.00		\$ 26,174.00		\$ 29,580.00	
BID SCHEDULE-ADD. ALT. #2												
Pay Item No.	Description	Bid Qty	Unit	Falcon Contracting Co., Inc		Cook & Son, LLC		Gregory Companies, LLC DBA Murphree Paving		APAC-Mississippi		
				Unit Price	Bid Amount	Unit Price	Bid Amount	Unit Price	Bid Amount	Unit Price	Bid Amount	
17.0	Sandfield Park Improvements	1	L.S.	\$ 108,470.00	\$ 108,470.00	\$ 116,000.00	\$ 116,000.00	\$ 127,020.00	\$ 127,020.00	\$ 156,900.00	\$ 156,900.00	
				TOTAL BID	\$ 108,470.00		\$ 116,000.00		\$ 127,020.00		\$ 156,900.00	
BID SCHEDULE-ADD. ALT. #3A												
Pay Item No.	Description	Bid Qty	Unit	Falcon Contracting Co., Inc		Cook & Son, LLC		Gregory Companies, LLC DBA Murphree Paving		APAC-Mississippi		
				Unit Price	Bid Amount	Unit Price	Bid Amount	Unit Price	Bid Amount	Unit Price	Bid Amount	
18.0A	East Columbus Gym Track Overlay (Hot Mix Asphalt, SC-1, 1.5")	1	L.S.	\$ 29,500.00	\$ 29,500.00	\$ 24,300.00	\$ 24,300.00	\$ 30,778.00	\$ 30,778.00	\$ 41,750.00	\$ 41,750.00	
				TOTAL BID	\$ 29,500.00		\$ 24,300.00		\$ 30,778.00		\$ 41,750.00	
BID SCHEDULE-ADD. ALT. #3B												
Pay Item No.	Description	Bid Qty	Unit	Falcon Contracting Co., Inc		Cook & Son, LLC		Gregory Companies, LLC DBA Murphree Paving		APAC-Mississippi		
				Unit Price	Bid Amount	Unit Price	Bid Amount	Unit Price	Bid Amount	Unit Price	Bid Amount	
18.0B	East Columbus Gym Track Overlay (Black, SDR Recycled Rubber Overlay)	1	L.S.	\$ 99,500.00	\$ 99,500.00	\$ 120,000.00	\$ 120,000.00	\$ 210,600.00	\$ 210,600.00	\$ 150,975.00	\$ 150,975.00	
				TOTAL BID	\$ 99,500.00		\$ 120,000.00		\$ 210,600.00		\$ 150,975.00	
BID SCHEDULE-ADD. ALT. #4												
Pay Item No.	Description	Bid Qty	Unit	Falcon Contracting Co., Inc		Cook & Son, LLC		Gregory Companies, LLC DBA Murphree Paving		APAC-Mississippi		
				Unit Price	Bid Amount	Unit Price	Bid Amount	Unit Price	Bid Amount	Unit Price	Bid Amount	
19.0	Columbus Light and Water Parking Lot Mill and Overlay	1	L.S.	\$ 40,625.00	\$ 40,625.00	\$ 44,000.00	\$ 44,000.00	\$ 38,315.00	\$ 38,315.00	\$ 69,000.00	\$ 69,000.00	
				TOTAL BID	\$ 40,625.00		\$ 44,000.00		\$ 38,315.00		\$ 69,000.00	
BID SCHEDULE-ADD. ALT. #5												
Pay Item No.	Description	Bid Qty	Unit	Falcon Contracting Co., Inc		Cook & Son, LLC		Gregory Companies, LLC DBA Murphree Paving		APAC-Mississippi		
				Unit Price	Bid Amount	Unit Price	Bid Amount	Unit Price	Bid Amount	Unit Price	Bid Amount	
20.0	Regal Hall Alley Mill and Overlay	1	L.S.	\$ 12,250.00	\$ 12,250.00	\$ 19,000.00	\$ 19,000.00	\$ 18,700.00	\$ 18,700.00	\$ 27,250.00	\$ 27,250.00	
				TOTAL BID	\$ 12,250.00		\$ 19,000.00		\$ 18,700.00		\$ 27,250.00	
				BASE BID + ALL ALTERNATES		\$ 5,894,429.25		\$ 6,393,392.25		\$ 6,789,716.72		\$ 7,273,488.00

I CERTIFY THAT THIS A CORRECT TABULATION OF ALL PROPOSALS RECEIVED ON THE ABOVE DATE.





Current Wards

Draft Plan Wards:

1

2

3

4

5

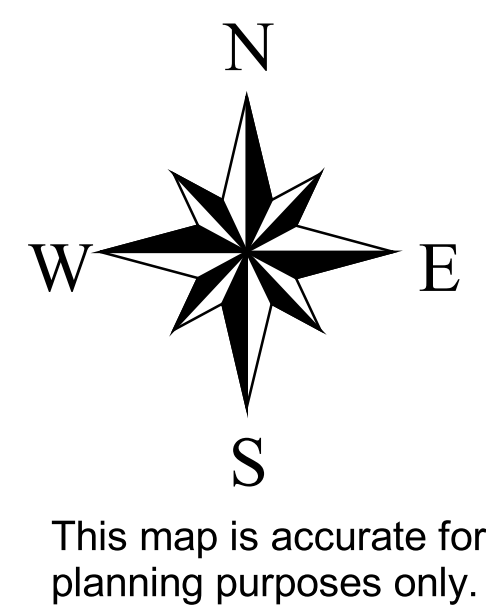
6

Council Residences



BRIDGE & WATSON INC
URBAN PLANNERS • CONSULTANTS • ADVISORS
TEL: 662.234.0958 | FAX: 662.234.0997
CWATSON@PLANNING-CONSULTANTS.COM
507 HERITAGE DR. STE. 201 | PO BOX 1482 | OXFORD, MS 38655

Draft Redistricting Plan Columbus, Mississippi



Data Sources:
U.S. Census Bureau 2020 TIGER Data;
City of Columbus; Bridge & Watson, Inc.

May 11, 2022

Existing City Council Wards
Benchmark v. Draft
City of Columbus, Mississippi

Ward		Total Population										Voting Age Population						
		White	%	Black	%	Other	%	Total	Ideal	Variance	% Var.	White	%	Black	%	Other	%	Total
1	Benchmark	315	9.0%	3,090	87.9%	109	3.1%	3,514	4,014	(500)	-12.5%	277	10.1%	2,381	86.8%	84	3.1%	2,742
	Draft	628	15.9%	3,189	80.8%	131	3.3%	3,948	4,014	(66)	-1.6%	565	18.1%	2,451	78.6%	101	3.2%	3,117
2	Benchmark	942	22.4%	3,129	74.3%	142	3.4%	4,213	4,014	199	5.0%	879	27.4%	2,233	69.7%	92	2.9%	3,204
	Draft	864	22.1%	2,918	74.6%	131	3.3%	3,913	4,014	(101)	-2.5%	807	27.4%	2,060	69.9%	81	2.7%	2,948
3	Benchmark	1,940	46.2%	2,144	51.1%	112	2.7%	4,196	4,014	182	4.5%	1,698	49.8%	1,626	47.6%	89	2.6%	3,413
	Draft	1,940	46.2%	2,144	51.1%	112	2.7%	4,196	4,014	182	4.5%	1,698	49.8%	1,626	47.6%	89	2.6%	3,413
4	Benchmark	800	21.2%	2,767	73.4%	204	5.4%	3,771	4,014	(243)	-6.1%	719	23.8%	2,138	70.9%	158	5.2%	3,015
	Draft	878	21.6%	2,978	73.2%	215	5.3%	4,071	4,014	57	1.4%	791	24.2%	2,311	70.7%	169	5.2%	3,271
5	Benchmark	1,317	35.3%	2,219	59.6%	190	5.1%	3,726	4,014	(288)	-7.2%	1,146	38.9%	1,674	56.8%	125	4.2%	2,945
	Draft	1,309	33.4%	2,400	61.3%	208	5.3%	3,917	4,014	(97)	-2.4%	1,116	36.4%	1,818	59.3%	133	4.3%	3,067
6	Benchmark	2,253	48.3%	2,046	43.9%	365	7.8%	4,664	4,014	650	16.2%	2,002	52.3%	1,568	40.9%	260	6.8%	3,830
	Draft	1,948	48.2%	1,766	43.7%	325	8.0%	4,039	4,014	25	0.6%	1,744	52.3%	1,354	40.6%	235	7.1%	3,333
Totals																		
	Benchmark	7,567	31.4%	15,395	63.9%	1,122	4.7%	24,084		Deviation:	28.6%	6,721	35.1%	11,620	60.7%	808	4.2%	19,149
	Draft	7,567	31.4%	15,395	63.9%	1,122	4.7%	24,084		Deviation:	7.1%	6,721	35.1%	11,620	60.7%	808	4.2%	19,149

Source: Census 2020 (Public Law 94-171) Summary File - Mississippi
Date: May 11, 2022
Prepared by: Bridge & Watson, Inc.

BUDGET CALENDAR

Thursday, July 18 th	10:00a.m. City Hall – Public Reception Room	Budget Workshop w/Department Heads
Thursday, July 25 th	10:00a.m. City Hall – Public Reception Room	Budget Workshop w/Department Heads
Tuesday, August 6 th	The Commercial Dispatch	Publish First Notice of Public Hearing to Consider Tax Levies and Budget for the Upcoming Fiscal Year
Tuesday, August 13 th	The Commercial Dispatch	Publish Second Notice of Public Hearing to Consider Tax Levies and Budget for the Upcoming Fiscal Year
Thursday, August 15 th	6:00p.m. City Hall - Courtroom	Hold First Public Hearing
Thursday, August 22 nd	6:00p.m. City Hall - Courtroom	Hold Second Public Hearing
Tuesday, September 3 rd	5:00p.m. Municipal Complex	City Council Meeting – Adopt Tax Levies and Budget
Thursday, September 10 th	The Commercial Dispatch	Publish Budget and Adopted Tax Levy Resolution
Tuesday, September 17 th	City Hall	File Budget with Municipal Clerk
Thursday, September 19 th		Give Public Notice of the Availability of the Budget for Inspection

MEMORANDUM OF UNDERSTANDING

This Memorandum of Understanding (“MOU”) is entered into by and between the City Council and the Mayor of the City of Columbus, Mississippi, hereinafter the Parties. In consideration of those mutual undertakings, the Parties agree as follows:

WHEREAS, the City Council, is designated to accept and administer funds from the federal American Rescue Plan Act (“ARPA”), sections 602 and 603 of the Social Security Act as added by section 9901 of the American Rescue Plan Act of 2021 (the “Act”), Pub. L. No. 117-2 (Mar. 11, 2021); and

WHEREAS, the Mayor is tasked with overseeing the day to day operations of the Municipality, including but not limited to utilities, specifically drinking water, wastewater and storm water projects; and

WHEREAS, the Board must approve the Municipality’s budget and the Mayor executes the expenditures; and

WHEREAS, the Parties desire to enter into this MOU to memorialize their understanding of the mutual advantages of this cooperative relationship.

NOW, THEREFORE, the Parties agree to the terms and conditions set forth below:

I. PURPOSE

The purpose of this MOU is to memorialize an agreement to obligate the Municipality’s ARPA State and Local Fiscal Recovery Funds (“Funds”) for those purposes set forth in the Subaward Agreement between the City of Columbus and the Mississippi Department of Environmental Quality (“MDEQ”), MDEQ Agreement No. 263-2-SW-5.6 set forth in Attachment “A”, hereby adopted and incorporated by reference herein, along with any current or future modifications thereto (“MDEQ Subaward Agreement”).

II. CONDITIONS AND SCOPE

The Council agrees to appropriate and the Mayor agrees to expend the Funds to perform the “Scope of Work,” as set forth in Attachment A and Article 2 of the MDEQ Subaward Agreement, for the “Project” as set forth in Article 2 of the MDEQ Subaward Agreement.

III. AMOUNT

The City Council agrees to provide and obligate the Funds in an amount not to exceed the funds as set forth in Article 7.A.ii of the MDEQ Subaward Agreement and the Mayor agrees to expend the Funds in such amount.

IV. TERM

The MOU shall be effective from the date executed below and shall expire on January 1, 2027.

V. BINDING EFFECT

The MOU shall be binding upon the Parties hereto and upon any respective successors and assigns of the

Parties.

VI. OBLIGATION OF THE PARTIES

The Parties agree to the following obligations under this MOU:

- a.** The City Council agrees to provide the Mayor the Funds in an amount not to exceed the amount set forth in Article 7.A.ii of the MDEQ Subaward Agreement.
- b.** The Mayor shall expend the Funds in amount not to exceed the amount set forth in Article 7.A.ii of the MDEQ Subaward Agreement to pay for the cost of the Scope of Work necessary to implement the Project.
- c.** The Mayor shall follow federal and state procurement and expenditure requirements as required by and set forth in the MDEQ Subaward Agreement.
- d.** The Mayor shall ensure a complete procurement file for each contract necessary to perform the Scope of Work in the Subaward is submitted to MDEQ with reimbursement requests in accordance therewith.

VII. Applicable Law

This MOU shall be governed by and construed in accordance with the laws of the State of Mississippi.

Agreed to this the _____ day of _____, 2024.

Vice Mayor/Mayor Pro Tem, City Council/Board

Mayor

ATTACHMENT "A"

**MISSISSIPPI DEPARTMENT OF ENVIRONMENTAL QUALITY
MISSISSIPPI MUNICIPALITY AND COUNTY WATER INFRASTRUCTURE GRANT**

**STATE OF MISSISSIPPI
COUNTY OF HINDS**

MDEQ AGREEMENT NO. 623-2-SW-5.6

SUBAWARD AGREEMENT

This document is a Subaward Agreement (this “Agreement”) between the Mississippi Department of Environmental Quality (“MDEQ”), a Pass-through entity as defined in 2 C.F.R. § 200.1, and City of Columbus, UEI Number: GDYKRKGAVS97 (“SUBRECIPIENT”, and together with MDEQ, the “Parties”, and each, a “Party”) to provide grant funds for the Work conducted under the Mississippi Municipality and County Water Infrastructure (“MCWI”) Grant Program (the “Program”) as specified in Article 4.

1. SOURCE OF FUNDS

The grant funds provided by this Agreement are made available pursuant to the Municipality and County Water Infrastructure Grant Program Act of 2022 (Miss. Code Ann. § 49-2-131), provided through funds awarded to the State of Mississippi pursuant to the American Rescue Plan Act of 2021 (“ARPA”), Public Law 117-2 (March 11, 2021), provided through the U.S. Department of Treasury pursuant to Federal Award # SLFRP0003 and CFDA No. 21.027 (Coronavirus State and Local Fiscal Recovery Funds) awarded on May 10, 2021, and subsequently to MDEQ through Mississippi Senate Bill 3056, 2022 Regular Session (April 26, 2022) and Mississippi House Bill 1716, 2023 Regular Session (March 22, 2023).

2. PROJECT

Under this Agreement, MDEQ agrees to disburse funds to SUBRECIPIENT in accordance with the terms herein to reimburse the costs associated with SUBRECIPIENT’s implementation of the project entitled “Drainage Improvements Project 4.103 Northside and 5.104 Brickyard” (the “Project”).

3. PURPOSE

The purpose of this Project is to make a necessary investment in an upgrade to SUBRECIPIENT’s infrastructure. The Project is not for Research and Development.

4. SCOPE OF WORK

SUBRECIPIENT shall perform the tasks as described and identified in Attachment A, Scope of Work (the “Work”).

5. TERMS AND CONDITIONS

SUBRECIPIENT is subject to U.S. Treasury’s regulations governing ARPA, and all applicable terms and conditions in 2 C.F.R. Part 200 of the Office of Management and Budget

(“OMB”) Uniform Guidance for Grants and Cooperative Agreements, as amended, including Appendix II to Part 200, and all other OMB circulars, executive orders or other federal laws or regulations applicable to the services provided under this Agreement. All of these terms and conditions of this Agreement apply to SUBRECIPIENT and, as applicable, its Contractors/Contracted Parties.

6. **PERIOD OF PERFORMANCE**

The Period of Performance shall commence upon the execution of this Agreement and shall end on **September 30, 2026**. Costs incurred on March 3, 2021, or thereafter, but prior to the commencement of the Period of Performance may be reimbursed provided MDEQ determines such costs are allowable and eligible. SUBRECIPIENT agrees to complete all tasks included in the Scope of Work within this Period of Performance, unless otherwise specified in writing by MDEQ. If, at any time during the Period of Performance of this Agreement, SUBRECIPIENT determines, based on the Work performed to date, that the Work cannot be completed within the Period of Performance, SUBRECIPIENT shall so notify MDEQ immediately in writing.

Failure to adhere to the requirements placed on MCWI funds can result in termination of this Agreement and may result in a demand for repayment by MDEQ. Moreover, if MDEQ is required to return any funds as a result of misspending on the part of SUBRECIPIENT, MDEQ reserves the right to seek and receive repayment of the amount of funds in question.

7. **CONSIDERATION AND PAYMENT**

A. *Project Cost.* The total Project cost shall not exceed **\$8,535,000.00**, with said amount broken down as follows:

- i. MCWI Grant Funds shall not exceed **\$3,450,000.00**;
- ii. The Local Fiscal Recovery Funds (“LFRF”) received by SUBRECIPIENT from the U.S. Treasury or the Mississippi Department of Finance and Administration used as matching funds in this Agreement shall not exceed **\$3,000,000.00**;
- iii. Any LFRF transferred to SUBRECIPIENT from a county or municipality (“Transferred LFRF”) shall not exceed **\$450,000.00**;
- iv. Any other funds that SUBRECIPIENT obligates(ed) to the project that are not eligible for MCWI match (“Other Funds”) shall not exceed **\$1,635,000.00**.

B. Professional fees that will be reimbursed with MCWI Grant Funds shall not exceed **\$341,400.00**. This amount is included in, and is not in addition to, the maximum MCWI Grant Funds specified in Article 7.A.i, above and Article 7.C., below.

SUBRECIPIENT understands and acknowledges that the amount of professional fees, as defined in the MCWI Regulations, Rule 1.1 E. (18), that may be matched with MCWI Grant Funds is limited to no more than 4% of the total amount of costs actually

incurred on the Project, which in no case may be more than the total Project cost set forth in Article 7.A., above.

C. *Consideration.* As consideration for the performance of the tasks included in this Agreement, MDEQ agrees to reimburse SUBRECIPIENT an amount not to exceed **Three Million Four Hundred Fifty Thousand Dollars and Zero Cents (\$3,450,000.00)** (the "Maximum Amount").

MDEQ is under no obligation to provide funds to SUBRECIPIENT if SUBRECIPIENT has not met, or does not continue to meet, minimum federal requirements to receive funds, such as but not limited to, adhering to applicable procurement requirements found in 2 C.F.R. Part 200 *et al.* Moreover, MDEQ bears no responsibility relative to SUBRECIPIENT's expenditure of its own funds. To that end, in the process of review of documentation for reimbursement, as well as compliance monitoring activities associated with the Program, MDEQ is not responsible or liable for any expenditure made by SUBRECIPIENT with its funds. As such, SUBRECIPIENT is solely responsible for compliance with federal and state requirements associated with its LFRF, its LFRF Transferred Funds, and any other funds it uses towards its Project that are not a part of the MCWI Grant Funds. SUBRECIPIENT must substantiate all expenditures in a compliant manner. MDEQ is under no obligation to reimburse costs incurred that are not demonstrably compliant with federal and state law.

D. *Payment.* Subject to available funding, as set forth in the terms and conditions of this Agreement, MDEQ shall pay all properly invoiced amounts due to SUBRECIPIENT within forty-five (45) days after MDEQ's receipt of such invoice, except for any amounts disputed by MDEQ in good faith. Legislative approval may be required where MDEQ receives any claim of payment from SUBRECIPIENT that includes Work performed outside a one (1) year period from receipt of such invoice.

i. *Request for Payment.* SUBRECIPIENT shall request payment of funds hereunder for Project costs on a reimbursement basis (such requests, "Reimbursement Requests"), unless otherwise directed by MDEQ. SUBRECIPIENT shall submit Reimbursement Requests and supporting documentation of costs incurred as required by MDEQ to the MCWI Reimbursement Portal, located at <https://www.mswaterinfrastructure.com>. All Reimbursement Requests for time periods ending June 30 of any year, during the Period of Performance under this Agreement, shall be submitted no later than July 31 of that same year. Final invoice(s) shall be submitted to MDEQ no later than September 30, 2026. The Reimbursement Request shall include, at a minimum, breakdowns of personnel, position, dates worked, tasks performed, and totals for contract costs, materials, supplies and equipment, included in the Reimbursement Request. SUBRECIPIENT shall make Reimbursement Requests in accordance with the following procedures and subject to the following terms and conditions:

1. SUBRECIPIENT may make Reimbursement Requests no more frequently than once monthly during the Period of Performance of this Agreement.

2. SUBRECIPIENT shall request payment under this Agreement only for the costs necessary to complete the Scope of Work specifically stated and required under this Agreement.

3. SUBRECIPIENT shall not request payment under this Agreement for other services or other work the SUBRECIPIENT or its contractors may provide under any other Subaward or Contract not related to this Project.

4. SUBRECIPIENT shall provide on each Reimbursement Request the amount of its LFRF, Transferred LFRF and Other Funds expended. SUBRECIPIENT shall also provide the amount requested for professional fees. MDEQ will then determine the amount of MCWI Grant Funds that each Reimbursement Request qualifies for within the Program regulations and procedures.

5. SUBRECIPIENT understands that no payment, including final payment, shall be interpreted as acceptance of defective and incomplete Work, and SUBRECIPIENT shall remain responsible for performance in strict compliance with this Agreement. If MDEQ rejects, condemns or fails to approve any part of the Scope of Work, it may issue a Notice to Cure or terminate this Agreement.

6. MDEQ reserves the right to refuse to pay all or any part of the funds requested in a Reimbursement Request for any of the following reasons: 1) at MDEQ's discretion, the costs SUBRECIPIENT is seeking reimbursement for are not reasonable or necessary for the completion of the Work in this Agreement, 2) at MDEQ's discretion, the costs are ineligible for reimbursement under this Project, 3) at the time the request is submitted SUBRECIPIENT has failed to comply with any term or condition of this Agreement, 4) at the time the request is submitted the SUBRECIPIENT has otherwise failed to perform the Work to date in accordance with the Scope of Work, or 5) at the time the request is submitted the SUBRECIPIENT has otherwise failed to comply with applicable state, federal, or local laws and regulations.

ii. *Indirect Cost Rate.* Reimbursement of indirect costs and/or overhead is not allowed under this Agreement.

E. *Limitations on Expenditures.* MDEQ shall reimburse SUBRECIPIENT only for documented expenditures incurred on or after March 3, 2021: (i) reasonable and necessary to carry out the Scope of Work described in Attachment A; (ii) documented by contracts or other evidence of liability and (iii) incurred in accordance with all applicable requirements for the expenditure of funds payable under this Agreement.

F. *Improper Payments.* Any item of expenditure by SUBRECIPIENT under the terms of this Agreement which is found by auditors, investigators, other authorized

representatives of MDEQ, the U.S. Treasury, the Mississippi State Auditor or other federal or state instrumentality to be improper, unallowable, in violation of federal or state law, or the terms of this Agreement, or involving any fraudulent, deceptive, or misleading representations or activities of SUBRECIPIENT shall become SUBRECIPIENT's liability, and shall be paid solely by SUBRECIPIENT, immediately upon notification of such, from funds other than those provided by MDEQ under this Agreement. This provision shall survive the expiration or termination of this Agreement.

Any funds that are paid by MDEQ to SUBRECIPIENT that are not necessary for the completion of the Work in this Agreement and/or that are deemed ineligible must be returned to MDEQ immediately upon receiving MDEQ's written notification for return of funds.

G. *Clawback.* If funds are expended improperly or if an expense submitted for reimbursement is disallowed or deemed ineligible under federal, state or local laws and regulations, then payments to SUBRECIPIENT may be subject to clawback by MDEQ, the State of Mississippi or the U.S. Treasury.

8. **AMENDMENTS OR MODIFICATION**

This Agreement may only be amended, modified, or supplemented by written agreement signed by the Parties hereto.

9. **PROGRESS REPORTS**

SUBRECIPIENT shall provide required progress reports during the Period of Performance of this Agreement in a format prescribed by MDEQ. These reports shall be submitted in accordance with the following schedule, which may be amended from time to time:

<u>REPORTING PERIOD</u>	<u>DEADLINE</u>
October – December	January 15
January – March	April 15
April – June	July 15
July – September	October 15

This provision shall survive the expiration or termination of this Agreement with respect to any reports which SUBRECIPIENT is required to submit to MDEQ following the expiration or termination of this Agreement.

10. **FAILURE TO TIMELY PERFORM**

SUBRECIPIENT shall take all reasonable measures to ensure MCWI Grant Funds and LFRF used for MCWI matching funds are obligated by 11:59 p.m. on August 30, 2024. SUBRECIPIENT acknowledges and agrees that its failure to obligate MCWI Grant Funds and

LFRF used for MCWI matching funds by 11:59 p.m. on August 30, 2024, may result in MDEQ modifying the MCWI Grant Funds awarded or terminating this Agreement.

If SUBRECIPIENT refuses or fails to perform any of the provisions of this Agreement with such diligence as will ensure its completion within the time specified in this Agreement or any extension thereof authorized by MDEQ or if SUBRECIPIENT otherwise fails to satisfy the Agreement provisions or commits any other substantial breach of this Agreement, MDEQ may notify SUBRECIPIENT in writing of the delay or nonperformance. If such delay or nonperformance is not cured in ten (10) days or any longer time specified in writing by MDEQ, MDEQ may terminate SUBRECIPIENT's right to proceed with the Agreement or such part of the Agreement as to which there has been delay or a failure to perform properly.

Notwithstanding termination of the Agreement and subject to any directions by MDEQ, SUBRECIPIENT shall take timely, reasonable, and necessary action to protect and preserve property in the possession of SUBRECIPIENT in which the State has an interest.

11. FINAL PAYMENT AND REPORT

When SUBRECIPIENT has performed all the Work, SUBRECIPIENT shall transmit to MDEQ a comprehensive report on the Work in a format prescribed by MDEQ (the "Final Report"). The Final Report shall be provided by SUBRECIPIENT to MDEQ within forty-five (45) days of Project completion in a format prescribed by MDEQ. Upon acceptance of Final Report, MDEQ will process final Reimbursement Request.

Upon satisfactory completion of the Work performed under this Agreement, as a condition before final payment under this Agreement or as a termination settlement under this Agreement, SUBRECIPIENT shall certify to MDEQ, on a form provided by MDEQ, that the final payment amount is the remaining amount that SUBRECIPIENT is owed under this Agreement and that no additional payment for its Work under this Project will be submitted for reimbursement. Unless otherwise provided in the Agreement, by state law or otherwise expressly agreed to by the Parties in this Agreement, final payment under this Agreement or settlement upon termination of this Agreement shall not constitute a waiver of MDEQ's claims against SUBRECIPIENT or its sureties under this Agreement.

In consideration of the execution of this Agreement by MDEQ, SUBRECIPIENT agrees that acceptance of final payment from MDEQ will constitute an agreement by SUBRECIPIENT to release and forever discharge MDEQ, its agents, employees, officers, representatives, affiliates, successors and assigns from any and all claims, demands, damages, liabilities, actions, causes of action or suits of any nature whatsoever, which SUBRECIPIENT has at the time of acceptance of final payment or may thereafter have, arising out of, in connection with or in any way relating to any and all injuries and damages of any kind as a result of or in any way relating to this Agreement.

12. FINANCIAL MANAGEMENT AND COMPLIANCE

MDEQ requires that SUBRECIPIENT have in place, prior to the receipt of funds, a financial management system that will be able to isolate and trace every dollar funded under this Agreement from receipt to expenditure and have on file appropriate support documentation for each transaction. Examples of documentation include but are not limited to copies of checks paid

to vendors, vendor invoices, bills of lading, purchase vouchers, payrolls, bank statements and reconciliations, and real property and easement appraisals. Prior to the submittal of any such documentation to MDEQ, SUBRECIPIENT shall redact, in accordance with the definition of "Protected Personally Identifiable Information" ("Protected PII") as defined in 2 C.F.R. § 200.1, all information reflecting an individual's first name or first initial and last name in combination with any one or more of types of information, including, but not limited to, social security number, passport number, credit card numbers, clearances, bank numbers, biometrics, date and place of birth, mother's maiden name, criminal, medical and financial records, educational transcripts. This does not include PII as defined in 2 C.F.R. § 200.1 that is required by law to be disclosed. SUBRECIPIENT and any Contracted Parties (as such term is defined in Article 13 of this Agreement) are limited to the travel rates of the State of Mississippi, including dining and hotels, in place at the time of the expenditure for which reimbursement is sought; and SUBRECIPIENT shall audit any such invoice for same, clearly indicating the actual expense and the adjustment, if any.

SUBRECIPIENT certifies that all information provided to MDEQ or its representatives as part of the initial risk assessment for this Work is complete and accurate. SUBRECIPIENT agrees to submit to and cooperate with MDEQ in any additional risk assessment evaluation and periodic audit procedures to ensure adequate financial management of all funds. Further, SUBRECIPIENT shall continue to implement any recommendations and/or corrective action plan set forth in the report transmitted to SUBRECIPIENT based on the findings of the systems and processes for financial management, a copy of which is attached hereto as Attachment B and incorporated herein in its entirety.

13. CONTRACTS

SUBRECIPIENT shall be responsible for accountability of funds, compliance with Project specifications, and Project management by its contractors. MDEQ shall not bear responsibility for any liability caused or incurred by any contractor in performing Work. MDEQ shall not be deemed by virtue of this Agreement to have any contractual obligation to, or relationship with, any of SUBRECIPIENT's contractors, and the Parties agree and acknowledge that, as between MDEQ and SUBRECIPIENT, all Work shall be deemed to be the responsibility of, and performed by, SUBRECIPIENT. No contractor or other recipient of funds from MDEQ under this Agreement shall be deemed to be an agent, representative, employee or servant of MDEQ in connection with this Agreement. The parties with whom contracts or subaward agreements are entered into by the SUBRECIPIENT shall be referred to herein as "Contractor", "Contracted Party", or "Contracted Parties". In addition to ensuring that its Contracted Parties follow the applicable terms in this Agreement, SUBRECIPIENT shall require all terms and conditions set forth in Attachments A and C attached hereto to be included in all agreements between the SUBRECIPIENT and Contracted Parties, and in all agreements between Contracted Parties and Contracted Parties' contractors/sub-contractors.

14. APPLICABLE LAW

The Agreement shall be governed by and construed in accordance with the laws and regulations of the State of Mississippi and applicable federal law excluding, its conflict of laws provisions, and any litigation with respect thereto shall be brought in the courts of the State.

SUBRECIPIENT shall comply with applicable federal, state, and local laws and regulations, including, but not limited to, the following:

A. *Authorizing Statutes.* Section 603 of the Social Security Act (42 U.S.C. § 803), as added by section 9901 of the American Rescue Plan Act of 2021 (Pub. L. No. 117-2) and the Mississippi Municipality and County Water Infrastructure Grant Program Act of 2022 (Miss. Code Ann. § 49-2-131).

B. *Implementing Regulations.* Subpart A of 31 C.F.R. Part 35 (Coronavirus State and Local Fiscal Recovery Funds), as adopted in the Coronavirus State and Local Fiscal Recovery Funds interim final rule (86 Fed. Reg. 26786, applicable May 17, 2021 through March 31, 2022) and final rule (87 Fed. Reg. 4338, applicable January 27, 2022 through the end of the ARP/CSLFRF award term), and other subsequent regulations implementing Section 603 of the Social Security Act (42 U.S.C. § 803), as well as MDEQ regulations, entitled “Mississippi Commission on Environmental Quality Regulations for the Mississippi Municipality and County Water Infrastructure Grant Program.”

C. *Guidance Documents.* Applicable guidance documents issued from time-to-time by the US Department of Treasury and MDEQ, including the currently applicable version of the *Compliance and Reporting Guidance: State and Local Fiscal Recovery Funds*.¹

D. *Licenses, Certifications, Permits, Accreditation.* SUBRECIPIENT shall obtain and keep current any license, certification, permit, or accreditation required by federal, state, or local law and shall submit to MDEQ proof of any licensure, certification, permit or accreditation upon request.

15. **AVAILABILITY OF FUNDS**

It is expressly understood and agreed that the obligation of MDEQ to proceed under this Agreement is conditioned upon the availability of the funds from state, federal, and/or other funding sources. If the funds anticipated for the continuing fulfillment of the Agreement are, at any time, not forthcoming or insufficient, either through the failure of the federal government to provide funds or of the State of Mississippi to appropriate funds or the discontinuance or material alteration of the program under which funds were provided or if funds are not otherwise available to MDEQ, MDEQ shall have the right upon ten (10) working days written notice to the SUBRECIPIENT, to terminate this Agreement without damage, penalty, cost or expenses to MDEQ of any kind whatsoever. The effective date of termination shall be as specified in the notice of termination.

16. **REPRESENTATION REGARDING CONTINGENT FEES**

SUBRECIPIENT represents that it has not retained a person to solicit or secure this Agreement upon an agreement or understanding for a commission, percentage, brokerage, or contingent fee.

¹ <https://home.treasury.gov/system/files/136/SLFRF-Compliance-and-Reporting-Guidance.pdf>.

17. **REPRESENTATION REGARDING GRATUITIES**

SUBRECIPIENT represents that it has not violated, is not violating, and promises that it will not violate the prohibition against gratuities set forth in Section 6-204 (Gratuities) of the *Mississippi Public Procurement Review Board Office of Personal Service Contract Review Rules and Regulations* and Section 9.105 (Gratuities) of the Mississippi Procurement Manual.

18. **UNIFORM ADMINISTRATIVE REQUIREMENTS**

SUBRECIPIENT shall comply with the *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, 2 C.F.R. Part 200 (“UG”), as adopted by the Department of Treasury at 2 C.F.R. Part 1000 and as set forth in the Assistance Listing for ARP/CSLFRF (21.027). These requirements dictate how SUBRECIPIENT must administer the Subaward and how MDEQ must oversee SUBRECIPIENT. As a condition of receipt of the grant funds authorized in this Agreement, SUBRECIPIENT agrees to watch the video entitled “American Rescue Plan Act State & Local Fiscal Recovery Funds, Procurement Overview” found at <https://www.mswaterinfrastructure.com>.

The applicable UG provisions are as follows:

- Subpart A, Acronyms and Definitions;
- Subpart B, General Provisions;
- Subpart C, Pre-Federal Award Requirements and Contents of Federal Awards (except 2 C.F.R. §§ 200.204, .205, .210, and .213);
- Subpart D, Post Federal Award Requirements (except 2 C.F.R. §§ 200.305(b)(8) and (9), .308, .309, and .320(c)(4));
- Subpart E, Cost Principles;
- Subpart F, Audit Requirements;
- 2 C.F.R. Part 25 (Universal Identifier and System for Award Management);
- 2 C.F.R. Part 170 (Reporting Subaward and Executive Compensation Information); and
- 2 C.F.R. Part 180 (OMB Guidelines to Agencies on Governmentwide Debarment and Suspension (Non-procurement)).

SUBRECIPIENT shall document compliance with UG requirements, including adoption and implementation of all required policies and procedures, within thirty (30) days of the execution of this Agreement and during all subsequent reviews during the term of the Agreement. It is SUBRECIPIENT’s responsibility to comply with all UG requirements. Failure to do so may result in termination of the Agreement by MDEQ.

All real property acquired or improved, and equipment or supplies purchased in whole or in part with MCWI Grant Funds and/or LFRF, must be used, insured, managed, and disposed of in accordance with 2 C.F.R. § 200.311 through 2 C.F.R. § 200.316.

19. **SUBAWARDS**

If SUBRECIPIENT is authorized by MDEQ to make a Subaward, SUBRECIPIENT must include and incorporate the terms and conditions of this Agreement and any attachments, in all lower tier Subawards. Further, SUBRECIPIENT, who makes a Subaward, must follow and carry out all the responsibilities of a Pass-through entity described at 2 C.F.R. Part 200.

20. **COMPLIANCE WITH LAWS**

SUBRECIPIENT understands that MDEQ is an equal opportunity employer and therefore, maintains a policy which prohibits unlawful discrimination based on race, color, creed, sex, age, national origin, physical handicap, disability, genetic information, or any other consideration made unlawful by federal, state, or local laws. All such discrimination is unlawful, and SUBRECIPIENT agrees during the Period of Performance of the Agreement that SUBRECIPIENT will strictly adhere to this policy in its employment practices and work performance under this Agreement. SUBRECIPIENT shall comply with, and all activities under this Agreement shall be subject to, all applicable federal, state, and local laws and regulations, as now existing and as may be amended or modified.

SUBRECIPIENT along with any sub-grantee, contractor, subcontractor, successor, transferee, and assignee shall comply with Title VI of the Civil Rights Act of 1964, which prohibits recipients of federal financial assistance from excluding from a program or activity, denying benefits of, or otherwise discriminating against a person on the basis of race, color, or national origin (42 U.S.C. § 2000d *et seq.*), as implemented by the Department of the Treasury's Title VI regulations, 31 CFR Part 22, which are herein incorporated by reference and made a part of this Agreement. Title VI also includes protection to persons with "Limited English Proficiency" in any program or activity receiving federal financial assistance, 42 U.S.C. § 2000d *et seq.*, as implemented by the Department of the Treasury's Title VI regulations, 31 CFR Part 22, and herein incorporated by reference and made a part of this Agreement. Further, SUBRECIPIENT agrees to comply with the provisions of Attachment D to this Agreement.

Nothing contained in this Agreement may be deemed or construed in any way to stop, limit, or impair MDEQ from exercising or performing any regulatory, legislative, governmental, or other powers or functions.

SUBRECIPIENT is required to review and understand the requirements, limitations and restrictions placed upon them under ARPA, including the information provided by the State and Local Fiscal Recovery Fund Final Rule.²

SUBRECIPIENT is required to review and understand the requirements, limitations and restrictions placed upon them under the Mississippi Municipality and County Water Infrastructure Grant Program Act of 2022 (Miss. Code Ann. § 49-2-131).³

² <https://www.govinfo.gov/content/pkg/FR-2022-01-27/pdf/2022-00292.pdf>

³ <http://billstatus.ls.state.ms.us/documents/2023/pdf/SB/2400-2499/SB2444SG.pdf>

SUBRECIPIENT is required to review and understand the requirements, limitations and restrictions placed upon them under the Regulations promulgated by MDEQ.⁴

21. **STOP WORK ORDER**

A. *Order to Stop Work:* MDEQ may, by written order to SUBRECIPIENT at any time and without notice to any surety, require SUBRECIPIENT to stop all or any part of the Work called for by this Agreement. This order shall be for a specified period not exceeding ninety (90) days after the order is delivered to SUBRECIPIENT, unless the Parties agree to any further period. Any such order shall be identified specifically as a stop work order issued pursuant to this clause. Upon receipt of such an order, SUBRECIPIENT shall forthwith comply with its terms and take all reasonable steps to minimize the occurrence of costs allocable to the Work covered by the order during the period of work stoppage. Before the stop work order expires, or within any further period to which the Parties shall have agreed, MDEQ shall either:

- i. cancel the stop work order; or
- ii. terminate the Work covered by such order as provided in the Termination for Default clause or the Termination for Convenience clause of this Agreement.

B. *Cancellation or Expiration of the Order:* If a stop work order issued under this clause is canceled at any time during the period specified in the order or if the period of the order or any extension thereof expires, SUBRECIPIENT shall have the right to resume Work. An appropriate adjustment may be made in the Period of Performance or Maximum Amount, or both, and the Agreement shall be modified in writing accordingly if:

- i. The stop work order results in an increase in the time required for, or in SUBRECIPIENT's cost properly allocable to, the performance of any part of this Agreement; and
- ii. SUBRECIPIENT provides a written claim for such an adjustment within thirty (30) days after the end of the period of work stoppage; provided that MDEQ decides that the facts justify such action and any such claim asserted may be received and acted upon at any time prior to final payment under this Agreement.

C. *Termination of Stopped Work:* If a stop work order is not canceled and the Work covered by such order is terminated for default or convenience, the reasonable costs resulting from the stop work order may be allowed by adjustment or otherwise.

22. **E-PAYMENT**

SUBRECIPIENT agrees to accept all payments in United States currency via the State of Mississippi's electronic payment and remittance vehicle. MDEQ agrees to make payment in

⁴ <https://mswaterinfrastructure.com/wp-content/uploads/2022/07/MCWI-Grant-Program-Regulations-revised-12-16-22.pdf>

accordance with Mississippi law on “Timely Payments for Purchases by Public Bodies,” which generally provides for payment of undisputed amounts by the agency within forty-five (45) days of receipt of invoice. Miss. Code Ann. § 31-7-305.

23. **INTERVENTIONS**

If MDEQ determines that SUBRECIPIENT is not in compliance with this Agreement, MDEQ may initiate an intervention, in accordance with 2 C.F.R. § 200.208 and 2 C.F.R. § 200.339. The degree of SUBRECIPIENT’s performance or compliance deficiency will determine the degree of intervention. All possible interventions are listed below and will depend on the degree of deficiency in SUBRECIPIENT’s performance or compliance deficiency.

If MDEQ determines that an intervention is warranted, it shall provide written notice to SUBRECIPIENT of the intervention within thirty (30) days of the completion of a report review, desk review, onsite review, audit review, or procedures engagement review, or as soon as possible after MDEQ otherwise learns of a compliance or performance deficiency related to the execution of this Agreement. The written notice shall notify SUBRECIPIENT of the following related to the intervention:

- (1) The nature of the additional requirements;
- (2) The reason why the additional requirements are being imposed;
- (3) The nature of the action needed to remove the additional requirement, if applicable;
- (4) The time allowed for completing the actions if applicable; and
- (5) The method for requesting reconsideration of the additional requirements imposed.

MDEQ may impose, but is not limited to, the following interventions on SUBRECIPIENT, based on the level of the compliance or performance deficiency that MDEQ determines:

Level 1 Interventions. These interventions may be required for minor compliance or performance issues:

- (1) SUBRECIPIENT addresses specific internal control, documentation, financial management, compliance, or performance issues within a specified time period; and/or
- (2) More frequent or more thorough reporting by the SUBRECIPIENT; and/or
- (3) More frequent monitoring by MDEQ; and/or
- (4) Required SUBRECIPIENT technical assistance or training.

Level 2 Interventions. These interventions may be required for more serious compliance or performance issues:

- (1) Restrictions on funding payment requests by SUBRECIPIENT; and/or
- (2) Disallowing payments to SUBRECIPIENT; and/or
- (3) Requiring repayment for disallowed cost items; and/or
- (4) Imposing probationary status on SUBRECIPIENT.

Level 3 Interventions. These interventions may be required for significant and/or persistent compliance or performance issues:

- (1) Temporary or indefinite funding suspension to SUBRECIPIENT; and/or
- (2) Nonrenewal of funding to SUBRECIPIENT in subsequent year; and/or
- (3) Terminate funding to SUBRECIPIENT in the current year; and/or
- (4) Initiate legal action against SUBRECIPIENT.

Interventions will remain in place until the underlying performance or compliance deficiency is addressed to the sole satisfaction of MDEQ.

24. **E-VERIFICATION**

If applicable, SUBRECIPIENT represents and certifies that it will ensure its compliance with the Mississippi Employment Protection Act of 2008 and will register and participate in the status verification system for all newly hired employees. Miss. Code Ann. §§ 71-11-1, *et seq.* The term “employee” as used herein means any person that is hired to perform work within the State. As used herein, “status verification system” means the Illegal Immigration Reform and Immigration Responsibility Act of 1996 that is operated by the United States Department of Homeland Security, also known as the E-Verify Program, or any other successor electronic verification system replacing the E-Verify Program. SUBRECIPIENT agrees to maintain records of such compliance. Upon request of the State of Mississippi and after approval of the Social Security Administration or Department of Homeland Security, when required, SUBRECIPIENT agrees to provide a copy of each such verification. SUBRECIPIENT further represents and certifies that any person assigned to perform services hereafter meets the employment eligibility requirements of all immigration laws.

25. **TRANSPARENCY**

This Agreement, including any accompanying exhibits, attachments, and appendices, is subject to the “Mississippi Public Records Act of 1983” and its exceptions. See Miss. Code Ann. §§ 25-61-1 *et seq.* and Miss. Code Ann. § 79-23-1. In addition, this Agreement is subject to the provisions of the Mississippi Accountability and Transparency Act of 2008. Miss. Code Ann. §§ 27-104-151, *et seq.* Unless exempted from disclosure due to a court-issued protective order, a copy of this executed Agreement may be posted to the Department of Finance and Administration’s independent agency Agreement website for public access at <https://www.transparency.mississippi.gov>. Information identified by SUBRECIPIENT as trade secrets or other proprietary information, including confidential vendor information, or any other information which is required to be confidential by state or federal law or outside the applicable freedom of information statutes will be redacted.

26. **PAYMODE**

Payments by state agencies using the statewide accounting system shall be made and remittance information provided electronically as directed by MDEQ. These payments shall be deposited into the bank account of SUBRECIPIENT’s choice. MDEQ may, at its sole discretion, require SUBRECIPIENT to submit invoices and supporting documentation electronically at any time during the Period of Performance of this Agreement. SUBRECIPIENT understands and

agrees that MDEQ is exempt from the payment of taxes. All payments shall be in United States currency.

27. **TERMINATION**

The Agreement may be terminated as follows:

A. *Termination For Convenience.*

The MDEQ may, when the interests of the State so require, terminate this Agreement in whole or in part, for the convenience of the State. MDEQ shall give written notice of the termination to SUBRECIPIENT specifying the part of the Agreement terminated and when termination becomes effective.

B. *Termination For Default.*

If SUBRECIPIENT refuses or fails to perform any of the provisions of this Agreement with such diligence as will ensure its completion within the time specified in this Agreement or any extension thereof or otherwise fails to satisfy the Agreement provisions or commits any other substantial breach of this Agreement, MDEQ may notify SUBRECIPIENT in writing of the delay or nonperformance, and if not cured in ten (10) days or any longer time specified in writing by MDEQ, MDEQ may terminate SUBRECIPIENT's right to proceed with the Agreement or such part of the Agreement as to which there has been delay or a failure to properly perform.

Notwithstanding termination of the Agreement and subject to any directions by MDEQ, SUBRECIPIENT shall take timely, reasonable, and necessary action to protect and preserve property in the possession of SUBRECIPIENT in which the State has an interest.

C. *Termination Upon Bankruptcy.*

This Agreement may be terminated in whole or in part by MDEQ upon written notice to SUBRECIPIENT, if SUBRECIPIENT should become the subject of bankruptcy or receivership proceedings, whether voluntary or involuntary, or upon the execution by SUBRECIPIENT of an assignment for the benefit of its creditors. In the event of such termination, SUBRECIPIENT shall be entitled to recover just and equitable compensation for satisfactory Work performed under this Agreement, but in no case shall said compensation exceed the total Maximum Amount.

28. **DISPUTES**

Before pleading to any judicial system at any level, SUBRECIPIENT must exhaust all administrative remedies. A written complaint must first be sent to the Executive Director of MDEQ. The decision of the Executive Director shall be reduced to writing and a copy thereof mailed or furnished to SUBRECIPIENT within fourteen (14) days after receipt of information

requested by MDEQ or the Executive Director. If the decision of the Executive Director does not resolve the matter, successive administrative remedies may, at SUBRECIPIENT's option, include bringing the complaint before the Mississippi Commission on Environmental Quality pursuant to Miss. Code Ann. §§ 49-17-35 and -41. In the alternative, at SUBRECIPIENT's option, the decision of the Executive Director may be deemed the final agency action on the complaint. Appeals from the decision of the Executive Director or the Commission shall follow procedures outlined in Miss. Code Ann. § 49-17-41.

29. **ANTI-ASSIGNMENT/CONTRACTING**

SUBRECIPIENT shall not assign, contract, or otherwise transfer this Agreement, in whole or in part without the prior written consent of MDEQ, which MDEQ may, in its sole discretion, approve or deny without reason. Any attempted assignment or transfer of its obligations without such consent shall be null and void. No such approval by MDEQ of any contract shall be deemed in any way to provide for the incurrence of any obligation of MDEQ in excess of the Maximum MCWI Grant Fund amount set forth in this Agreement, nor create any contractual relationship between MDEQ and any Contracted Parties. Contracts shall be subject to the terms and conditions of this Agreement and to any conditions of approval that MDEQ may deem necessary. Subject to the foregoing, this Agreement shall be binding upon the respective successors and assigns of the Parties.

30. **AUTHORITY TO PARTICIPATE IN THIS AGREEMENT**

SUBRECIPIENT certifies and acknowledges it is a Mississippi county, municipality or public utility, as defined in MCWI regulation, Rule 1.1. E. (17), and that it has LFRF to use as match funding for this grant. SUBRECIPIENT further certifies and acknowledges that its entry into and performance under this Agreement is not restricted or prohibited by any loan, security, financing, contractual, or other agreement of any kind; and, notwithstanding any other provision of this Agreement to the contrary, that there are no existing legal proceedings, either voluntary or otherwise, which may adversely affect its ability to perform its obligations under this Agreement.

31. **DEBARMENT AND SUSPENSION**

SUBRECIPIENT certifies to the best of its knowledge and belief, that it, and its Contracted Parties:

A. are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transaction by any federal department or agency or any political subdivision or agency of the State of Mississippi;

B. have not, within a three (3) year period preceding this Agreement, been convicted of or had a civil judgment rendered against it for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (federal, state, or local) transaction or Agreement or Contract under a public transaction;

C. have not, within a three (3) year period preceding this Agreement, been convicted of or had a civil judgment rendered against it for a violation of federal or state

antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;

D. are not presently indicted for or otherwise criminally or civilly charged by a governmental entity (federal, state or local) with commission of any of these offenses enumerated in Article 31. B. and Article 31. C., above; and

E. have not, within a three (3) year period preceding this Agreement, had one or more public transactions (federal, state, or local) terminated for cause or default.

32. **FAILURE TO ENFORCE**

Failure by MDEQ, at any time, to enforce the provisions of this Agreement shall not be construed as a waiver of any such provisions. Such failure to enforce shall not affect the validity of this Agreement or any part thereof or the right of MDEQ to enforce any provision at any time in accordance with its terms.

33. **INDEMNIFICATION**

SUBRECIPIENT agrees to maintain responsibility for the Project and agrees to provide proper operation and maintenance of all facilities for the life of the Project. SUBRECIPIENT's tort liability, if it is an entity of the State of Mississippi, is determined and controlled in accordance with Miss. Code Ann. §§ 11-46-1 *et seq.*, including all defenses and exceptions contained therein. Nothing in this Agreement shall have the effect of changing or altering this liability or of eliminating any defense available to the State under statute.

To the extent allowed by state law, SUBRECIPIENT agrees to indemnify and save, release and hold harmless the State of Mississippi, the Commission on Environmental Quality, MDEQ, all of their employees and officers, and MDEQ's contractors from and against any and all claim, demand, cause of action, liability, loss, damage, injury, suit, judgment, debt and cost, including attorney's fees or expenses on the part of SUBRECIPIENT, their agents or employees or any other parties arising out of or incident to, any and all Work under the terms of this Agreement.

34. **SUBRECIPIENT STATUS**

SUBRECIPIENT shall, during the entire Period of Performance of this Agreement, be construed to be an independent SUBRECIPIENT. Nothing in this Agreement is intended to nor shall be construed to create an employer-employee relationship or a joint venture relationship.

SUBRECIPIENT represents that it is qualified to perform the duties to be performed under this Agreement and that it has, or will secure, if needed, at its own expense, applicable personnel who are qualified to perform the duties required under this Agreement. Such personnel shall not be deemed in any way, directly or indirectly, expressly or by implication, to be employees of MDEQ.

Any person assigned by SUBRECIPIENT to perform the services hereunder shall be an employee or independent contractor of SUBRECIPIENT, who shall have the sole right to hire and discharge its employees and/or independent contractors under this Agreement.

SUBRECIPIENT shall pay, when due, all salaries and wages of its employees and accepts exclusive responsibility for the payment of federal income tax, state income tax, social security, unemployment compensation and any other withholdings that may be required. This provision is solely for the benefit of MDEQ, and nothing herein shall be construed to create or impose any contractual or agency relationship between MDEQ and SUBRECIPIENT'S contractors, subcontractors, employees or agents.

35. **INSURANCE**

SUBRECIPIENT and its Contracted Parties agree to and shall maintain insurance that is required by applicable state, federal, and local laws and regulations.

36. **ENTIRE AGREEMENT**

This Agreement, including all attachments, represents the entire and integrated agreement between the Parties hereto and supersedes all prior negotiations, representations or agreements, irrespective of whether written or oral. This Agreement may be altered, amended, or modified only by a written document executed by MDEQ and SUBRECIPIENT. SUBRECIPIENT acknowledges that it has thoroughly read this Agreement and all its attachments and has had the opportunity to receive competent advice and counsel necessary for it to form a full and complete understanding of all rights and obligations herein.

37. **ORAL STATEMENTS**

No oral statement of any person shall modify or otherwise affect the terms, conditions, or specifications stated in this Agreement. All modifications to the Agreement must be made in writing by the MDEQ and agreed to by SUBRECIPIENT.

38. **RECORD RETENTION AND ACCESS TO RECORDS**

Provided SUBRECIPIENT is given reasonable advance written notice and such inspection is made during normal business hours of SUBRECIPIENT, the Government Accountability Office, MDEQ, the State or any duly authorized representatives shall have unimpeded, prompt access to any of SUBRECIPIENT's books, documents, papers, and other records which are maintained or produced as a result of the Project for the purpose of making audits, investigations, examinations, excerpts, transcriptions, and copies of such documents. This right also includes timely and reasonable access to the SUBRECIPIENT's personnel for the purpose of interview and discussion related to such documents. All records related to this Agreement shall be retained by SUBRECIPIENT for a minimum of ten (10) years after final payment is made under this Agreement and all pending matters are closed; however, if any audit, litigation or other action arising out of or related in any way to this Project is commenced before the end of the ten (10) year period, the records shall be retained for one (1) year after all issues arising out of the action are finally resolved or until the end of the ten (10) year period, whichever is later.

SUBRECIPIENT is not required to retain the above-mentioned records for the ten-year period prescribed in this Article and Article 39 only if all of the following conditions are satisfied:

A. SUBRECIPIENT has provided all of the documents described above and in the “Right to Audit” provision to MDEQ prior to the expiration of the ten (10) year retention period and a certification stating the same is simultaneously provided in writing to MDEQ;

B. No audit, litigation or other action arising out of or related in any way to this Project is commenced before SUBRECIPIENT provides the records and corresponding certification to MDEQ, in which case, SUBRECIPIENT shall retain the records until all issues arising out of the action are finally resolved; and

C. SUBRECIPIENT provides MDEQ a minimum of thirty (30) days written notice before providing the above-mentioned records and corresponding certification.

39. **RIGHT TO AUDIT**

SUBRECIPIENT shall maintain all financial records, including electronic financial records, as may be prescribed by the MDEQ or by applicable federal and state laws, rules, and regulations. SUBRECIPIENT shall retain these records for a period of ten (10) years after final payment. These records shall be made available during the term of the Agreement and the subsequent ten (10) year period for examination, transcription, and audit by MDEQ, the Mississippi State Auditor’s Office, its designees, or other authorized bodies, including the Office of Inspector General. If any litigation, claim, investigation, or audit relating to this Agreement or an activity funded under the Agreement is started before the expiration of the ten (10) year period, the records must be retained until all litigation, claims, investigations, or audit findings involving the records have been resolved and final action taken.

40. **RIGHT TO INSPECT WORK; ACCESS**

MDEQ and their representatives, invitees, and consultants shall have access and the right to conduct announced and unannounced onsite and offsite physical visits to inspect all Work hereunder. Notwithstanding any review or inspection by MDEQ and their representatives, invitees, and consultants, SUBRECIPIENT shall not be relieved of its responsibility for performance of the Work or the submission of reports as expressly set forth in this Agreement solely by virtue of such inspection or review of the Work. SUBRECIPIENT shall provide MDEQ and its representatives, invitees, and consultants with the opportunity to participate in site inspections, meetings, and/or teleconferences, as appropriate, related to SUBRECIPIENT’s performance of the Work.

41. **SEVERABILITY**

If any part of this Agreement is declared to be invalid or unenforceable, such invalidity or unenforceability shall not affect any other provision of the Agreement that can be given effect without the invalid or unenforceable provision, and to this end the provisions hereof are severable. In such event, the Parties shall amend the Agreement as necessary to reflect the original intent of the Parties and to bring any invalid or unenforceable provisions in compliance with applicable law.

42. **THIRD PARTY ACTION NOTIFICATION**

SUBRECIPIENT shall give the MDEQ prompt notice in writing of any action or suit filed, and prompt notice of any claim made against SUBRECIPIENT by any entity that may result in litigation related in any way to this Agreement.

43. **CERTIFICATIONS**

SUBRECIPIENT's execution of this Agreement shall be deemed as acknowledgement, guarantee and certification by SUBRECIPIENT of the following:

A. SUBRECIPIENT has sufficient LFRF in its possession that it will use to match MCWI Grant Funds.

B. SUBRECIPIENT will follow and abide by all ARPA guidelines, guidance, rules, regulations, and other criteria, as may be amended from time to time, by the U.S. Treasury regarding the use of monies under this Agreement.

C. As required in Attachment A, Article (1) a., SUBRECIPIENT's Authorized Representative, or his/her designee has watched the video on the MDEQ <https://www.mswaterinfrastructure.com> web-page entitled "American Rescue Plan Act State & Local Fiscal Recovery Funds, Procurement Overview."

D. All of SUBRECIPIENT's LFRF used as MCWI matching funds, as well as MCWI Grant Funds received by SUBRECIPIENT, have been or will be used for the Project detailed in this Agreement.

E. Upon request by MDEQ, SUBRECIPIENT will provide an Intergovernmental Review Certification as detailed in the MCWI Regulations.

F. SUBRECIPIENT will obligate all MCWI Grant Funds and LFRF funds used for MCWI matching funds by 11:59 p.m. on August 30, 2024.

G. If SUBRECIPIENT does not complete the Project by December 31, 2026, SUBRECIPIENT acknowledges and agrees to complete the Project with other funds.

44. **WAIVER**

No delay or omission by either Party to this Agreement in exercising any right, power, or remedy hereunder or otherwise afforded by Agreement, at law, or in equity shall constitute an acquiescence therein, impair any other right, power or remedy hereunder or otherwise afforded by any means, or operate as a waiver of such right, power, or remedy. No waiver by either Party to this Agreement shall be valid unless set forth in writing by the Party making said waiver. No waiver of or modification to any term or condition of this Agreement will void, waive, or change any other term or condition. No waiver by one Party to this Agreement of a default by the other Party will imply, be construed as or require waiver of future or other defaults.

45. **COMPLIANCE WITH MISS. CODE ANN. § 31-5-37**

If applicable, SUBRECIPIENT shall ensure that Contracted Parties and bidders solicited for contract awards pursuant to this Agreement comply with the requirements of Miss. Code. Ann. § 31-5-37. SUBRECIPIENT shall require all bidders for any contract of Five Thousand Dollars (\$5,000.00) or more procured or to be procured with funds received pursuant to this Agreement to submit a certification with their bid that said bidder will comply with the provisions of Miss. Code. Ann. § 31-5-37. In addition, within seven (7) days of any such contract award procured or to be procured with funds received pursuant to this Agreement, SUBRECIPIENT shall require the Contracted Party to submit to both SUBRECIPIENT and the Mississippi Department of Employment Security ("MDES") an employment plan which conforms to the requirements contained in Miss. Code. Ann. § 31-5-37(2).

From the date written notice of any such contract award is received and until ten (10) business days after the receipt of the employment plan by MDES, the Contracted Party and any subcontractors shall not hire any personnel to fill vacant positions for the project except residents of the State of Mississippi who are to be verified by MDES and/or those qualified individuals who are submitted by MDES. However, the Contracting Party or contractor is authorized to employ Mississippi residents to begin work immediately if such persons are verified by MDES after employment by the Contracting Party or contractor. SUBRECIPIENT shall vacate the contract award in the event the Contracting Party fails to comply with the provisions of Miss. Code Ann. § 31-5-37.

46. **CONFLICT OF INTEREST**

SUBRECIPIENT shall immediately notify MDEQ in writing of any potential conflict of interest resulting from the representation of or service to other clients or otherwise affecting this Agreement in any way. If any such conflict occurs before it is discovered, SUBRECIPIENT shall notify MDEQ of such conflict within five (5) working days of such discovery. If such conflict cannot be resolved to MDEQ's satisfaction, MDEQ reserves the right to terminate this Agreement per the "Termination for Convenience" clause.

47. **SUCCESSORS AND ASSIGNS**

This Agreement shall be binding upon and shall inure to the benefit of the Parties hereto and their respective permitted successors and permitted assigns.

48. **NO THIRD-PARTY BENEFICIARIES**

This Agreement is for the sole benefit of the Parties hereto and their respective successors and permitted assigns, and nothing herein, express or implied, is intended to or shall confer upon any other person or entity any legal or equitable right, benefit or remedy of any nature whatsoever under or by reason of this Agreement.

49. **EVALUATION**

SUBRECIPIENT agrees to assist and cooperate with the MDEQ or its duly designated representatives in the monitoring of the Project(s) to which the Agreement relates, and to provide

in form and manner approved by MDEQ such monitoring reports, progress reports, and the like as may be required and to provide such reports at the times specified.

Further, SUBRECIPIENT agrees to cooperate with MDEQ or its duly designated representatives by providing timely responses to all reasonable requests for information to assist in evaluation of the accomplishments of the Project and the agreement for a period of ten (10) years after the date on which the Final Reports are provided.

50. **VENUE**

Venue for the resolution of any dispute, according to Article 28 of this Agreement, shall be before the Mississippi Commission on Environmental Quality if pursuing an administrative appeal, and venue for any subsequent litigation shall be in the Chancery Court of Hinds County, Mississippi.

51. **HEADINGS**

The headings in this Agreement are for reference only and shall not affect the interpretation of this Agreement.

52. **NOTICES**

Unless otherwise specified in the Agreement, all notices, requests, consents, claims, demands, waivers and other communications hereunder shall be in writing and shall be deemed to have been given (a) when delivered by hand (with written confirmation of receipt); (b) when received by the addressee if sent by a nationally recognized overnight courier (receipt requested); (c) on the date sent by facsimile or e-mail of document(s) (with confirmation of transmission) if sent during normal business hours of the recipient, and on the next business day if sent after normal business hours of the recipient; or (d) on the third day after the date mailed, by certified or registered mail, return receipt requested, postage prepaid. Such communications must be sent to the respective Parties at the following addresses (or at such other address for a Party as shall be specified in a notice given in accordance with this subsection):

If to MDEQ:	Attention: MCWI Contract Administration 515 East Amite Street P.O. Box 2249 Jackson, MS 39201 E-mail: MCWIdocuments@mdeq.ms.gov
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If to SUBRECIPIENT:	Attention: Mayor Keith Gaskin 523 Main Street Columbus, MS 39701 Phone: (662) 328-7021 E-mail: kgaskin@columbusms.org
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53. **COUNTERPARTS**

Agreement may be executed in counterparts, each of which shall be deemed an original, but all of which together shall be deemed to be one and the same Agreement. A signed copy of this Agreement delivered by facsimile, e-mail or other means of electronic transmission shall be deemed to have the same legal effect as delivery of an original signed copy of this Agreement.

[SIGNATURE PAGE FOLLOWS]

For the faithful performance and consideration provided under the terms of this Agreement, the Parties hereto have caused this Agreement to be executed by their undersigned authorized representatives.

MISSISSIPPI DEPARTMENT OF ENVIRONMENTAL QUALITY



Chris Wells
Executive Director

7/14/23

Date

CITY OF COLUMBUS



Mayor Keith Gaskin
Signature of Authorized Representative

Keith Gaskin

Keith Gaskin
Printed Name

Mayor

Title

July 12, 2023

Date

ATTACHMENT A

PROJECT NAME, SCOPE OF WORK AND PROJECT TIMELINE AND REQUIREMENTS

PROJECT NAME

Drainage Improvements Project 4.103 Northside and 5.104 Brickyard

SCOPE OF WORK

The Project shall be defined as eligible activities funded in whole or in part under this Agreement as follows:

The Project includes rehabilitating drainage infrastructure and upgrading underground drainage systems within the Northside and Brickyard communities.

The general Scope of Work to be performed by SUBRECIPIENT is limited to that which was submitted in the MCWI Application Portal and approved for funding in accordance with the MCWI Program Regulations. SUBRECIPIENT hereby agrees that no additional eligible scope may be added to this Scope of Work without the express written consent of MDEQ. The Scope of Work eligible for reimbursement is limited to that identified as eligible by MDEQ and further described by plans, specifications, contract documents, and contract change orders approved as eligible by MDEQ.

PROJECT TIMELINE AND REQUIREMENTS

(1) SUBRECIPIENT agrees to the following schedule.

- a. Within 10 days of execution of this Agreement, SUBRECIPIENT's Authorized Representative, or his/her designee shall watch the video on the MDEQ <https://www.mswaterinfrastructure.com> web-page entitled "American Rescue Plan Act State & Local Fiscal Recovery Funds, Procurement Overview." The web-page will track compliance with this requirement;
- b. On or about March 15, 2024, submit a complete set of plans, specifications, contract documents on each construction contract, and all applicable permits and agency approvals, if not already submitted to MDEQ;
- c. On or about April 15, 2024, advertise each construction contract for bids;
- d. On or about May 30, 2024, but no later than 45 days after advertisement for construction bids on each construction contract, receive bids;

- e. No later than 60 days after receipt of bids on each construction contract, execute construction contract;
- f. No later than 15 days after execution of construction contract, submit the entire procurement file (including but not limited to the request for proposals, evidence of publication, MBE/WBE documentation, all received bids, evaluation and selection documentation, executed construction contracts, and professional services contracts);
- g. No later than 60 days after execution of each construction contract, execute and submit a copy of the notice to proceed;
- h. No later than 5 business days after the estimated completion of 25% of construction, submit a notice to MDEQ of such milestone;
- i. No later than 5 business days after the estimated completion of 50% of construction, submit a notice to MDEQ of such milestone;
- j. No later than 5 business days after the estimated completion of 75% of construction, submit a notice to MDEQ of such milestone;
- k. No later than 5 business days after completion of each construction contract, notify MDEQ of construction completion;
- l. No later than 30 days after the contract completion date on each construction contract, submit all change orders which include time extensions, or a request and justification for delaying MDEQ's final construction observation;
- m. Within 45 days of Project completion, but no later than September 30, 2026, whichever is earlier, unless an extension of this date is specifically authorized by MDEQ, SUBRECIPIENT must submit the following: Final Report, as listed in Article 11, the engineer's certification of compliance with plans, specifications, and contract documents; final professional services contract amendments, if any; and all other administrative forms and documents required by the Agreement.

(2) To the extent any documents required to be submitted in Attachment A, Article (1) above were submitted with the MCWI Grant Application through the Application Portal, the documents do not need to be resubmitted.

(3) All documents required to be submitted in Attachment A, Article (1) above, shall be uploaded to the Documents Portal at <https://www.mswaterinfrastructure.com>.

ATTACHMENT B

SYSTEMS AND PROCESSES FOR FINANCIAL MANAGEMENT RECOMMENDATIONS AND/OR CORRECTIVE ACTION PLAN

An evaluation for the assessment of uncontrolled risks of the SUBRECIPIENT's systems and processes for financial management was performed as of part of the initial subaward process by MDEQ, acting on behalf of the State of Mississippi, as administrator of this Subaward Agreement. MDEQ requests the SUBRECIPIENT provide the following information to MDEQ as part of observations made during the evaluation. MDEQ reserves the right to re-evaluate the assessment of uncontrolled risks upon subsequently identified facts:

1. SUBRECIPIENT agrees to provide MDEQ with a copy of their annual audited financial statements within 60 days of the report release date throughout the Period of Performance.
2. SUBRECIPIENT agrees to promptly notify MDEQ of any significant changes made to the SUBRECIPIENT's current policies and procedures that would impact financial management systems and processes, specifically those communicated as part of the evaluation, from which the current residual risk levels were derived.
3. SUBRECIPIENT agrees to promptly notify MDEQ of any level of fraud or abuse discovered within the organization without regard to materiality that is related to the operation of the Project, as well as other pervasive deficiencies identified for grant management practices from any source, both external and internal, throughout the program performance period.
4. If deficiencies, significant deficiencies and/or material weaknesses are reported to the SUBRECIPIENT, as part of any assurance, attestation, or monitoring engagement during the program performance period, SUBRECIPIENT agrees to provide its response(s) and/or corrective action plan(s) to MDEQ so that prompt action can be taken by MDEQ to mitigate any elevated level of uncontrolled risk that could potentially impact MDEQ's or the SUBRECIPIENT's ability to comply with Federal Award and/or subaward requirements.
5. SUBRECIPIENT agrees that MDEQ has the right to perform monitoring procedures as deemed appropriate by MDEQ based on the assessed risk of noncompliance.

ATTACHMENT C

SUBAWARD TERMS AND CONDITIONS FOR CONTRACTED PARTIES

1. AUTHORITY TO PARTICIPATE IN THIS AGREEMENT

The Contracted Party certifies that (a) it is either a 1) state agency, 2) a validly organized business that is authorized to do business in the state of Mississippi, 3) a nongovernmental organization, or 4) a political subdivision of the state of Mississippi with valid authority to enter into this agreement and; (b) entry into and performance under this agreement is not restricted or prohibited by any loan, security, financing, contractual, or other agreement of any kind; and (c) notwithstanding any other provision of this Agreement to the contrary, that there are no existing legal proceedings, either voluntary or otherwise, which may adversely affect its ability to perform its obligations under this agreement.

2. DEBARMENT AND SUSPENSION

Contractor/Contracted Parties certifies to the best of its knowledge and belief, that it:

A. is not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transaction by any federal department or agency or any political subdivision or agency of the State of Mississippi;

B. has not, within a three (3) year period preceding this Agreement, been convicted of or had a civil judgment rendered against it for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (federal, state, or local) transaction or contract under a public transaction;

C. has not, within a three (3) year period preceding this Agreement, been convicted of or had a civil judgment rendered against it for a violation of federal or state antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;

D. is not presently indicted for or otherwise criminally or civilly charged by a governmental entity (federal, state or local) with commission of any of these offenses enumerated in Article 2.B. and Article 2.C., above; and,

E. has not, within a three (3) year period preceding this Agreement, had one or more public transactions (federal, state, or local) terminated for cause or default.

This agreement is subject to 31 C.F.R. Part 19.

3. INDEMNIFICATION

To the extent allowed by state law, Contracted Party agrees to indemnify and save, release and hold harmless the State of Mississippi, the Commission on Environmental Quality, MDEQ, all of their employees and officers, and the Department's contractors from and against any and all

claim, demand, cause of action, liability, loss, damage, injury, suit, judgment, debt and cost, including attorney's fees or expenses on the part of any Contracted Party, their agents or employees or any other parties arising out of or incident to, any and all Work under the terms of this Agreement.

4. RELATIONSHIP STATUS

The Contracted Party acknowledges and agrees that MDEQ is not a party, in any manner whatsoever, to any contract between the SUBRECIPIENT and the construction contractor(s), engineer(s), attorney(s), equipment supplier(s), contractor(s), or between any other parties of any kind whatsoever (hereinafter collectively referred to as "vendor"). The SUBRECIPIENT and Contracted Party also acknowledge and agree that any benefit to vendors contracting with the SUBRECIPIENT or Contracted Parties arising from or associated with this Agreement is strictly incidental and all such vendors are not and are not intended to be considered as third-party beneficiaries under any agreement between MDEQ and the SUBRECIPIENT.

Upon execution of any contract between the SUBRECIPIENT and any other party in regard to the project, MDEQ does not assume any authorities, duties, responsibilities, or liabilities under such contract. The SUBRECIPIENT and Contracted Party shall not have any authority to bind or otherwise obligate MDEQ, directly or indirectly, under any contract or agreement between the SUBRECIPIENT and any other party. The SUBRECIPIENT, Contracted Party and its vendors acknowledge and agree that any action taken by MDEQ in its role of grantor, or in its separate and distinct role as regulator shall not in any way change or alter its position as that of grantor.

MDEQ does not have any authority, duty, responsibility, or liability in contract claims or dispute identification, negotiation, resolution, or any other actions regarding contract claims under the contract(s) between the SUBRECIPIENT and any other party. The SUBRECIPIENT and the Contracted Party acknowledge and agree that MDEQ is not obligated to review, comment on, approve, or discuss the merits of any contract claims presented by or to any party. Any MDEQ reviews, approvals, observations, presence at meetings, written communications, verbal communications or other actions are not to be interpreted as addressing the merits of any claims, nor are they to be construed as interpreting the contract between the SUBRECIPIENT and the Contracted Party or any other parties.

5. ACCESS TO RECORDS

Provided Contracted Party is given reasonable advance written notice and such inspection is made during normal business hours of Contracted Party, then the Government Accountability Office, MDEQ, the State or any duly authorized representatives shall have unimpeded, prompt access to any of Contracted Party's books, documents, papers, and other records which are maintained or produced as a result of the Project for the purpose of making audits, investigations, examinations, excerpts, transcriptions, and copies of such documents. This right also includes timely and reasonable access to the Contracted Party's personnel for the purpose of interview and discussion related to such documents. All records related to this Agreement shall be retained by Contracted Party for a minimum of ten (10) years after final payment is made under this Agreement and all pending matters are closed; however, if any audit, litigation or other action arising out of or related in any way to this Project is commenced before the end of the ten (10) year period, the

records shall be retained for one (1) year after all issues arising out of the action are finally resolved or until the end of the ten (10) year period, whichever is later.

Contracted Party is not required to retain the above-mentioned records for the ten (10) year period prescribed in this Section and the "Right to Audit" provision only if all of the following conditions are satisfied:

A. Contracted Party has provided all of the documents described above and in the "Right to Audit" provision to MDEQ prior to the expiration of the ten (10) year retention period and a certification stating the same is simultaneously provided in writing to MDEQ;

B. No audit, litigation or other action arising out of or related in any way to this Project is commenced before Contracted Party provides the records and corresponding certification to MDEQ, in which case, Contracted Party shall retain the records until all issues arising out of the action are finally resolved; and

C. Contracted Party provides MDEQ a minimum of thirty (30) days written notice before providing the above-mentioned records and corresponding certification.

6. RECORD RETENTION AND RIGHT TO AUDIT

The Contracted Party shall maintain and retain books, documents, papers, financial records and other records, including electronic records, as may be prescribed by the MDEQ or by applicable federal and state laws, rules, and regulations. Contracted Party shall retain these records for a period of ten (10) years after final payment. These records shall be made available during the term of the Agreement and the subsequent ten (10) year period for examination, transcription, and audit by MDEQ, the Mississippi State Auditor's Office, its designees, or other authorized bodies, including the Office of Inspector General. If any litigation, claim, investigation, or audit relating to this Agreement or an activity funded under the Agreement is started before the expiration of the ten (10) year period, the records must be retained until all litigation, claims, investigations, or audit findings involving the records have been resolved and final action taken.

7. RIGHT TO INSPECT WORK; SITE ACCESS

MDEQ and their representatives, invitees, and consultants shall have access and the right to conduct announced and unannounced onsite and offsite physical visits to inspect all Work hereunder. Upon request by MDEQ, Contracted Party shall provide MDEQ and its representatives, invitees, and consultants with the opportunity to participate in site inspections, meetings, and/or teleconferences, as appropriate, related to the performance of the Work.

8. CONFLICT OF INTEREST

The Contracted Party covenants that he presently has no interest and shall not acquire any interest direct or indirect in the Project that is the subject to this Agreement or any parcels therein, where applicable, or any other interest which would conflict in any manner or degree with the performance of his services hereunder. The Contracted Party further covenants that, in the performance of this agreement, no person having any such interest shall be employed.

The Contracted Party agrees to establish safeguards to prohibit employees from using positions for a purpose that is or gives the appearance of being motivated by a desire for private gain for themselves or others, particularly those with whom they have a family, business, or other tie.

9. COOPERATION AND EVALUATION

The Contracted Party agrees to assist and cooperate with the MDEQ or its duly designated representatives in the monitoring of the Project(s) to which the Agreement relates, and to provide in form and manner approved by MDEQ such monitoring reports, progress reports, and the like as may be required and to provide such reports at the times specified.

Further, the Contracted Party agrees to cooperate with MDEQ or its duly designated representatives by providing timely responses to all reasonable requests for information to assist in evaluation of the accomplishments of the Project and the agreement for a period of ten (10) years after the date on which the Final Reports are provided.

ATTACHMENT D

ASSURANCES OF COMPLIANCE WITH CIVIL RIGHTS REQUIREMENTS

ASSURANCE OF COMPLIANCE WITH TITLE VI OF THE CIVIL RIGHTS ACT OF 1964

As a condition of receipt of federal financial assistance from the Department of the Treasury, SUBRECIPIENT provides the assurances stated herein. The federal financial assistance may include federal grants, loans and contracts to provide assistance to SUBRECIPIENT's beneficiaries, the use or rent of Federal land or property at below market value, Federal training, a loan of Federal personnel, subsidies, and other arrangements with the intention of providing assistance. Federal financial assistance does not encompass contracts of guarantee or insurance, regulated programs, licenses, procurement contracts by the Federal government at market value, or programs that provide direct benefits.

The assurances apply to all federal financial assistance from or funds made available through the Department of the Treasury, including any assistance that SUBRECIPIENT may request in the future.

The Civil Rights Restoration Act of 1987 provides that the provisions of the assurances apply to all of the operations of SUBRECIPIENT's program(s) and activity(ies), so long as any portion of SUBRECIPIENT's program(s) or activity(ies) is federally assisted in the manner prescribed above.

1. SUBRECIPIENT ensures its current and future compliance with Title VI of the Civil Rights Act of 1964, as amended, which prohibits exclusion from participation, denial of the benefits of, or subjection to discrimination under programs and activities receiving federal financial assistance, of any person in the United States on the ground of race, color, or national origin (42 U.S.C. § 2000d *et seq.*), as implemented by the Department of the Treasury Title VI regulations at 31 CFR Part 22 and other pertinent executive orders such as Executive Order 13166, directives, circulars, policies, memoranda, and/or guidance documents.

2. SUBRECIPIENT acknowledges that Executive Order 13166, "Improving Access to Services for Persons with Limited English Proficiency," seeks to improve access to federally assisted programs and activities for individuals who, because of national origin, have Limited English proficiency (LEP). SUBRECIPIENT understands that denying a person access to its programs, services, and activities because of LEP is a form of national origin discrimination prohibited under Title VI of the Civil Rights Act of 1964 and the Department of the Treasury's implementing regulations. Accordingly, SUBRECIPIENT shall initiate reasonable steps, or comply with the Department of the Treasury's directives, to ensure that LEP persons have meaningful access to its programs, services, and activities. SUBRECIPIENT understands and agrees that meaningful access may entail providing language assistance services, including oral interpretation and written translation where necessary, to ensure effective communication in SUBRECIPIENT's programs, services, and activities.

3. SUBRECIPIENT agrees to consider the need for language services for LEP persons when SUBRECIPIENT develops applicable budgets and conducts programs, services, and activities. As a resource, the Department of the Treasury has published its LEP guidance at 70 FR 6067. For more information on taking reasonable steps to provide meaningful access for LEP persons, please visit <http://www.lep.gov>.

4. SUBRECIPIENT acknowledges and agrees that compliance with the assurances constitutes a condition of continued receipt of federal financial assistance and is binding upon SUBRECIPIENT and SUBRECIPIENT's successors, transferees, and assignees for the period in which such assistance is provided.

5. SUBRECIPIENT understands and agrees that if any real property or structure is provided or improved with the aid of federal financial assistance by the Department of the Treasury, this assurance obligates SUBRECIPIENT, or in the case of a subsequent transfer, the transferee, for the period during which the real property or structure is used for a purpose for which the federal financial assistance is extended or for another purpose involving the provision of similar services or benefits. If any personal property is provided, this assurance obligates SUBRECIPIENT for the period during which it retains ownership or possession of the property.

6. SUBRECIPIENT shall cooperate in any enforcement or compliance review activities by the Department of the Treasury of the aforementioned obligations. Enforcement may include investigation, arbitration, mediation, litigation, and monitoring of any settlement agreements that may result from these actions. SUBRECIPIENT shall comply with information requests, on-site compliance reviews and reporting requirements.

7. SUBRECIPIENT shall maintain a complaint log and inform the Department of the Treasury of any complaints of discrimination on the grounds of race, color, or national origin, and limited English proficiency covered by Title VI of the Civil Rights Act of 1964 and implementing regulations and provide, upon request, a list of all such reviews or proceedings based on the complaint, pending or completed, including outcome. SUBRECIPIENT also must inform the Department of the Treasury if SUBRECIPIENT has received no complaints under Title VI.

8. SUBRECIPIENT must provide documentation of an administrative agency's or court's findings of non-compliance of Title VI and efforts to address the non-compliance, including any voluntary compliance or other agreements between the SUBRECIPIENT and the administrative agency that made the finding. If SUBRECIPIENT settles a case or matter alleging such discrimination, SUBRECIPIENT must provide documentation of the settlement. If SUBRECIPIENT has not been the subject of any court or administrative agency finding of discrimination, please so state.

MEMORANDUM OF UNDERSTANDING

This Memorandum of Understanding (“MOU”) is entered into by and between the City Council and the Mayor of the City of Columbus, Mississippi, hereinafter the Parties. In consideration of those mutual undertakings, the Parties agree as follows:

WHEREAS, the City Council, is designated to accept and administer funds from the federal American Rescue Plan Act (“ARPA”), sections 602 and 603 of the Social Security Act as added by section 9901 of the American Rescue Plan Act of 2021 (the “Act”), Pub. L. No. 117-2 (Mar. 11, 2021); and

WHEREAS, the Mayor is tasked with overseeing the day to day operations of the Municipality, including but not limited to utilities, specifically drinking water, wastewater and storm water projects; and

WHEREAS, the Board must approve the Municipality’s budget and the Mayor executes the expenditures; and

WHEREAS, the Parties desire to enter into this MOU to memorialize their understanding of the mutual advantages of this cooperative relationship.

NOW, THEREFORE, the Parties agree to the terms and conditions set forth below:

I. PURPOSE

The purpose of this MOU is to memorialize an agreement to obligate the Municipality’s ARPA State and Local Fiscal Recovery Funds (“Funds”).

II. CONDITIONS AND SCOPE

The Council agrees to appropriate and the Mayor agrees to expend the Funds to perform the “Scope of Work,” as set forth in Attachment A.

III. AMOUNT

The City Council agrees to provide and obligate the Funds and the Mayor agrees to expend the Funds.

IV. TERM

The MOU shall be effective from the date executed below and shall expire on January 1, 2027.

V. BINDING EFFECT

The MOU shall be binding upon the Parties hereto and upon any respective successors and assigns of the Parties.

VI. OBLIGATION OF THE PARTIES

The Parties agree to the following obligations under this MOU:

- a. The City Council agrees to provide the Mayor the Funds.
- b. The Mayor shall expend the Funds in an amount to pay for the cost of the Scope of Work necessary to implement the Project.
- c. The Mayor shall follow federal expenditure requirements.
- d. The Mayor shall ensure a complete procurement file for each contract necessary to perform the Scope of Work.

VII. Applicable Law

This MOU shall be governed by and construed in accordance with federal laws.

Agreed to this the _____ day of _____, 2024.

Vice Mayor/Mayor Pro Tem, City Council/Board

Mayor

ATTACHMENT "A"

**MISSISSIPPI DEPARTMENT OF ENVIRONMENTAL QUALITY
MISSISSIPPI MUNICIPALITY AND COUNTY WATER INFRASTRUCTURE GRANT**

**STATE OF MISSISSIPPI
COUNTY OF HINDS**

MDEQ AGREEMENT NO. 623-2-SW-5.6

SUBAWARD AGREEMENT

This document is a Subaward Agreement (this “Agreement”) between the Mississippi Department of Environmental Quality (“MDEQ”), a Pass-through entity as defined in 2 C.F.R. § 200.1, and City of Columbus, UEI Number: GDYKRKGAVS97 (“SUBRECIPIENT”, and together with MDEQ, the “Parties”, and each, a “Party”) to provide grant funds for the Work conducted under the Mississippi Municipality and County Water Infrastructure (“MCWI”) Grant Program (the “Program”) as specified in Article 4.

1. SOURCE OF FUNDS

The grant funds provided by this Agreement are made available pursuant to the Municipality and County Water Infrastructure Grant Program Act of 2022 (Miss. Code Ann. § 49-2-131), provided through funds awarded to the State of Mississippi pursuant to the American Rescue Plan Act of 2021 (“ARPA”), Public Law 117-2 (March 11, 2021), provided through the U.S. Department of Treasury pursuant to Federal Award # SLFRP0003 and CFDA No. 21.027 (Coronavirus State and Local Fiscal Recovery Funds) awarded on May 10, 2021, and subsequently to MDEQ through Mississippi Senate Bill 3056, 2022 Regular Session (April 26, 2022) and Mississippi House Bill 1716, 2023 Regular Session (March 22, 2023).

2. PROJECT

Under this Agreement, MDEQ agrees to disburse funds to SUBRECIPIENT in accordance with the terms herein to reimburse the costs associated with SUBRECIPIENT’s implementation of the project entitled “Drainage Improvements Project 4.103 Northside and 5.104 Brickyard” (the “Project”).

3. PURPOSE

The purpose of this Project is to make a necessary investment in an upgrade to SUBRECIPIENT’s infrastructure. The Project is not for Research and Development.

4. SCOPE OF WORK

SUBRECIPIENT shall perform the tasks as described and identified in Attachment A, Scope of Work (the “Work”).

5. TERMS AND CONDITIONS

SUBRECIPIENT is subject to U.S. Treasury’s regulations governing ARPA, and all applicable terms and conditions in 2 C.F.R. Part 200 of the Office of Management and Budget

("OMB") Uniform Guidance for Grants and Cooperative Agreements, as amended, including Appendix II to Part 200, and all other OMB circulars, executive orders or other federal laws or regulations applicable to the services provided under this Agreement. All of these terms and conditions of this Agreement apply to SUBRECIPIENT and, as applicable, its Contractors/Contracted Parties.

6. **PERIOD OF PERFORMANCE**

The Period of Performance shall commence upon the execution of this Agreement and shall end on **September 30, 2026**. Costs incurred on March 3, 2021, or thereafter, but prior to the commencement of the Period of Performance may be reimbursed provided MDEQ determines such costs are allowable and eligible. SUBRECIPIENT agrees to complete all tasks included in the Scope of Work within this Period of Performance, unless otherwise specified in writing by MDEQ. If, at any time during the Period of Performance of this Agreement, SUBRECIPIENT determines, based on the Work performed to date, that the Work cannot be completed within the Period of Performance, SUBRECIPIENT shall so notify MDEQ immediately in writing.

Failure to adhere to the requirements placed on MCWI funds can result in termination of this Agreement and may result in a demand for repayment by MDEQ. Moreover, if MDEQ is required to return any funds as a result of misspending on the part of SUBRECIPIENT, MDEQ reserves the right to seek and receive repayment of the amount of funds in question.

7. **CONSIDERATION AND PAYMENT**

A. *Project Cost.* The total Project cost shall not exceed **\$8,535,000.00**, with said amount broken down as follows:

i. MCWI Grant Funds shall not exceed **\$3,450,000.00**;

ii. The Local Fiscal Recovery Funds ("LFRF") received by SUBRECIPIENT from the U.S. Treasury or the Mississippi Department of Finance and Administration used as matching funds in this Agreement shall not exceed **\$3,000,000.00**;

iii. Any LFRF transferred to SUBRECIPIENT from a county or municipality ("Transferred LFRF") shall not exceed **\$450,000.00**;

iv. Any other funds that SUBRECIPIENT obligates(ed) to the project that are not eligible for MCWI match ("Other Funds") shall not exceed **\$1,635,000.00**.

B. Professional fees that will be reimbursed with MCWI Grant Funds shall not exceed **\$341,400.00**. This amount is included in, and is not in addition to, the maximum MCWI Grant Funds specified in Article 7.A.i, above and Article 7.C., below.

SUBRECIPIENT understands and acknowledges that the amount of professional fees, as defined in the MCWI Regulations, Rule 1.1 E. (18), that may be matched with MCWI Grant Funds is limited to no more than 4% of the total amount of costs actually

incurred on the Project, which in no case may be more than the total Project cost set forth in Article 7.A., above.

C. *Consideration.* As consideration for the performance of the tasks included in this Agreement, MDEQ agrees to reimburse SUBRECIPIENT an amount not to exceed **Three Million Four Hundred Fifty Thousand Dollars and Zero Cents (\$3,450,000.00)** (the "Maximum Amount").

MDEQ is under no obligation to provide funds to SUBRECIPIENT if SUBRECIPIENT has not met, or does not continue to meet, minimum federal requirements to receive funds, such as but not limited to, adhering to applicable procurement requirements found in 2 C.F.R. Part 200 *et al.* Moreover, MDEQ bears no responsibility relative to SUBRECIPIENT's expenditure of its own funds. To that end, in the process of review of documentation for reimbursement, as well as compliance monitoring activities associated with the Program, MDEQ is not responsible or liable for any expenditure made by SUBRECIPIENT with its funds. As such, SUBRECIPIENT is solely responsible for compliance with federal and state requirements associated with its LFRF, its LFRF Transferred Funds, and any other funds it uses towards its Project that are not a part of the MCWI Grant Funds. SUBRECIPIENT must substantiate all expenditures in a compliant manner. MDEQ is under no obligation to reimburse costs incurred that are not demonstrably compliant with federal and state law.

D. *Payment.* Subject to available funding, as set forth in the terms and conditions of this Agreement, MDEQ shall pay all properly invoiced amounts due to SUBRECIPIENT within forty-five (45) days after MDEQ's receipt of such invoice, except for any amounts disputed by MDEQ in good faith. Legislative approval may be required where MDEQ receives any claim of payment from SUBRECIPIENT that includes Work performed outside a one (1) year period from receipt of such invoice.

i. *Request for Payment.* SUBRECIPIENT shall request payment of funds hereunder for Project costs on a reimbursement basis (such requests, "Reimbursement Requests"), unless otherwise directed by MDEQ. SUBRECIPIENT shall submit Reimbursement Requests and supporting documentation of costs incurred as required by MDEQ to the MCWI Reimbursement Portal, located at <https://www.mswaterinfrastructure.com>. All Reimbursement Requests for time periods ending June 30 of any year, during the Period of Performance under this Agreement, shall be submitted no later than July 31 of that same year. Final invoice(s) shall be submitted to MDEQ no later than September 30, 2026. The Reimbursement Request shall include, at a minimum, breakdowns of personnel, position, dates worked, tasks performed, and totals for contract costs, materials, supplies and equipment, included in the Reimbursement Request. SUBRECIPIENT shall make Reimbursement Requests in accordance with the following procedures and subject to the following terms and conditions:

1. SUBRECIPIENT may make Reimbursement Requests no more frequently than once monthly during the Period of Performance of this Agreement.

2. SUBRECIPIENT shall request payment under this Agreement only for the costs necessary to complete the Scope of Work specifically stated and required under this Agreement.

3. SUBRECIPIENT shall not request payment under this Agreement for other services or other work the SUBRECIPIENT or its contractors may provide under any other Subaward or Contract not related to this Project.

4. SUBRECIPIENT shall provide on each Reimbursement Request the amount of its LFRF, Transferred LFRF and Other Funds expended. SUBRECIPIENT shall also provide the amount requested for professional fees. MDEQ will then determine the amount of MCWI Grant Funds that each Reimbursement Request qualifies for within the Program regulations and procedures.

5. SUBRECIPIENT understands that no payment, including final payment, shall be interpreted as acceptance of defective and incomplete Work, and SUBRECIPIENT shall remain responsible for performance in strict compliance with this Agreement. If MDEQ rejects, condemns or fails to approve any part of the Scope of Work, it may issue a Notice to Cure or terminate this Agreement.

6. MDEQ reserves the right to refuse to pay all or any part of the funds requested in a Reimbursement Request for any of the following reasons: 1) at MDEQ's discretion, the costs SUBRECIPIENT is seeking reimbursement for are not reasonable or necessary for the completion of the Work in this Agreement, 2) at MDEQ's discretion, the costs are ineligible for reimbursement under this Project, 3) at the time the request is submitted SUBRECIPIENT has failed to comply with any term or condition of this Agreement, 4) at the time the request is submitted the SUBRECIPIENT has otherwise failed to perform the Work to date in accordance with the Scope of Work, or 5) at the time the request is submitted the SUBRECIPIENT has otherwise failed to comply with applicable state, federal, or local laws and regulations.

ii. *Indirect Cost Rate.* Reimbursement of indirect costs and/or overhead is not allowed under this Agreement.

E. *Limitations on Expenditures.* MDEQ shall reimburse SUBRECIPIENT only for documented expenditures incurred on or after March 3, 2021: (i) reasonable and necessary to carry out the Scope of Work described in Attachment A; (ii) documented by contracts or other evidence of liability and (iii) incurred in accordance with all applicable requirements for the expenditure of funds payable under this Agreement.

F. *Improper Payments.* Any item of expenditure by SUBRECIPIENT under the terms of this Agreement which is found by auditors, investigators, other authorized

representatives of MDEQ, the U.S. Treasury, the Mississippi State Auditor or other federal or state instrumentality to be improper, unallowable, in violation of federal or state law, or the terms of this Agreement, or involving any fraudulent, deceptive, or misleading representations or activities of SUBRECIPIENT shall become SUBRECIPIENT's liability, and shall be paid solely by SUBRECIPIENT, immediately upon notification of such, from funds other than those provided by MDEQ under this Agreement. This provision shall survive the expiration or termination of this Agreement.

Any funds that are paid by MDEQ to SUBRECIPIENT that are not necessary for the completion of the Work in this Agreement and/or that are deemed ineligible must be returned to MDEQ immediately upon receiving MDEQ's written notification for return of funds.

G. *Clawback.* If funds are expended improperly or if an expense submitted for reimbursement is disallowed or deemed ineligible under federal, state or local laws and regulations, then payments to SUBRECIPIENT may be subject to clawback by MDEQ, the State of Mississippi or the U.S. Treasury.

8. **AMENDMENTS OR MODIFICATION**

This Agreement may only be amended, modified, or supplemented by written agreement signed by the Parties hereto.

9. **PROGRESS REPORTS**

SUBRECIPIENT shall provide required progress reports during the Period of Performance of this Agreement in a format prescribed by MDEQ. These reports shall be submitted in accordance with the following schedule, which may be amended from time to time:

<u>REPORTING PERIOD</u>	<u>DEADLINE</u>
October – December	January 15
January – March	April 15
April – June	July 15
July – September	October 15

This provision shall survive the expiration or termination of this Agreement with respect to any reports which SUBRECIPIENT is required to submit to MDEQ following the expiration or termination of this Agreement.

10. **FAILURE TO TIMELY PERFORM**

SUBRECIPIENT shall take all reasonable measures to ensure MCWI Grant Funds and LFRF used for MCWI matching funds are obligated by 11:59 p.m. on August 30, 2024. SUBRECIPIENT acknowledges and agrees that its failure to obligate MCWI Grant Funds and

LFRF used for MCWI matching funds by 11:59 p.m. on August 30, 2024, may result in MDEQ modifying the MCWI Grant Funds awarded or terminating this Agreement.

If SUBRECIPIENT refuses or fails to perform any of the provisions of this Agreement with such diligence as will ensure its completion within the time specified in this Agreement or any extension thereof authorized by MDEQ or if SUBRECIPIENT otherwise fails to satisfy the Agreement provisions or commits any other substantial breach of this Agreement, MDEQ may notify SUBRECIPIENT in writing of the delay or nonperformance. If such delay or nonperformance is not cured in ten (10) days or any longer time specified in writing by MDEQ, MDEQ may terminate SUBRECIPIENT's right to proceed with the Agreement or such part of the Agreement as to which there has been delay or a failure to perform properly.

Notwithstanding termination of the Agreement and subject to any directions by MDEQ, SUBRECIPIENT shall take timely, reasonable, and necessary action to protect and preserve property in the possession of SUBRECIPIENT in which the State has an interest.

11. FINAL PAYMENT AND REPORT

When SUBRECIPIENT has performed all the Work, SUBRECIPIENT shall transmit to MDEQ a comprehensive report on the Work in a format prescribed by MDEQ (the "Final Report"). The Final Report shall be provided by SUBRECIPIENT to MDEQ within forty-five (45) days of Project completion in a format prescribed by MDEQ. Upon acceptance of Final Report, MDEQ will process final Reimbursement Request.

Upon satisfactory completion of the Work performed under this Agreement, as a condition before final payment under this Agreement or as a termination settlement under this Agreement, SUBRECIPIENT shall certify to MDEQ, on a form provided by MDEQ, that the final payment amount is the remaining amount that SUBRECIPIENT is owed under this Agreement and that no additional payment for its Work under this Project will be submitted for reimbursement. Unless otherwise provided in the Agreement, by state law or otherwise expressly agreed to by the Parties in this Agreement, final payment under this Agreement or settlement upon termination of this Agreement shall not constitute a waiver of MDEQ's claims against SUBRECIPIENT or its sureties under this Agreement.

In consideration of the execution of this Agreement by MDEQ, SUBRECIPIENT agrees that acceptance of final payment from MDEQ will constitute an agreement by SUBRECIPIENT to release and forever discharge MDEQ, its agents, employees, officers, representatives, affiliates, successors and assigns from any and all claims, demands, damages, liabilities, actions, causes of action or suits of any nature whatsoever, which SUBRECIPIENT has at the time of acceptance of final payment or may thereafter have, arising out of, in connection with or in any way relating to any and all injuries and damages of any kind as a result of or in any way relating to this Agreement.

12. FINANCIAL MANAGEMENT AND COMPLIANCE

MDEQ requires that SUBRECIPIENT have in place, prior to the receipt of funds, a financial management system that will be able to isolate and trace every dollar funded under this Agreement from receipt to expenditure and have on file appropriate support documentation for each transaction. Examples of documentation include but are not limited to copies of checks paid

to vendors, vendor invoices, bills of lading, purchase vouchers, payrolls, bank statements and reconciliations, and real property and easement appraisals. Prior to the submittal of any such documentation to MDEQ, SUBRECIPIENT shall redact, in accordance with the definition of "Protected Personally Identifiable Information" ("Protected PII") as defined in 2 C.F.R. § 200.1, all information reflecting an individual's first name or first initial and last name in combination with any one or more of types of information, including, but not limited to, social security number, passport number, credit card numbers, clearances, bank numbers, biometrics, date and place of birth, mother's maiden name, criminal, medical and financial records, educational transcripts. This does not include PII as defined in 2 C.F.R. § 200.1 that is required by law to be disclosed. SUBRECIPIENT and any Contracted Parties (as such term is defined in Article 13 of this Agreement) are limited to the travel rates of the State of Mississippi, including dining and hotels, in place at the time of the expenditure for which reimbursement is sought; and SUBRECIPIENT shall audit any such invoice for same, clearly indicating the actual expense and the adjustment, if any.

SUBRECIPIENT certifies that all information provided to MDEQ or its representatives as part of the initial risk assessment for this Work is complete and accurate. SUBRECIPIENT agrees to submit to and cooperate with MDEQ in any additional risk assessment evaluation and periodic audit procedures to ensure adequate financial management of all funds. Further, SUBRECIPIENT shall continue to implement any recommendations and/or corrective action plan set forth in the report transmitted to SUBRECIPIENT based on the findings of the systems and processes for financial management, a copy of which is attached hereto as Attachment B and incorporated herein in its entirety.

13. CONTRACTS

SUBRECIPIENT shall be responsible for accountability of funds, compliance with Project specifications, and Project management by its contractors. MDEQ shall not bear responsibility for any liability caused or incurred by any contractor in performing Work. MDEQ shall not be deemed by virtue of this Agreement to have any contractual obligation to, or relationship with, any of SUBRECIPIENT's contractors, and the Parties agree and acknowledge that, as between MDEQ and SUBRECIPIENT, all Work shall be deemed to be the responsibility of, and performed by, SUBRECIPIENT. No contractor or other recipient of funds from MDEQ under this Agreement shall be deemed to be an agent, representative, employee or servant of MDEQ in connection with this Agreement. The parties with whom contracts or subaward agreements are entered into by the SUBRECIPIENT shall be referred to herein as "Contractor", "Contracted Party", or "Contracted Parties". In addition to ensuring that its Contracted Parties follow the applicable terms in this Agreement, SUBRECIPIENT shall require all terms and conditions set forth in Attachments A and C attached hereto to be included in all agreements between the SUBRECIPIENT and Contracted Parties, and in all agreements between Contracted Parties and Contracted Parties' contractors/sub-contractors.

14. APPLICABLE LAW

The Agreement shall be governed by and construed in accordance with the laws and regulations of the State of Mississippi and applicable federal law excluding, its conflict of laws provisions, and any litigation with respect thereto shall be brought in the courts of the State.

SUBRECIPIENT shall comply with applicable federal, state, and local laws and regulations, including, but not limited to, the following:

A. *Authorizing Statutes.* Section 603 of the Social Security Act (42 U.S.C. § 803), as added by section 9901 of the American Rescue Plan Act of 2021 (Pub. L. No. 117-2) and the Mississippi Municipality and County Water Infrastructure Grant Program Act of 2022 (Miss. Code Ann. § 49-2-131).

B. *Implementing Regulations.* Subpart A of 31 C.F.R. Part 35 (Coronavirus State and Local Fiscal Recovery Funds), as adopted in the Coronavirus State and Local Fiscal Recovery Funds interim final rule (86 Fed. Reg. 26786, applicable May 17, 2021 through March 31, 2022) and final rule (87 Fed. Reg. 4338, applicable January 27, 2022 through the end of the ARP/CSLFRF award term), and other subsequent regulations implementing Section 603 of the Social Security Act (42 U.S.C. § 803), as well as MDEQ regulations, entitled “Mississippi Commission on Environmental Quality Regulations for the Mississippi Municipality and County Water Infrastructure Grant Program.”

C. *Guidance Documents.* Applicable guidance documents issued from time-to-time by the US Department of Treasury and MDEQ, including the currently applicable version of the *Compliance and Reporting Guidance: State and Local Fiscal Recovery Funds*.¹

D. *Licenses, Certifications, Permits, Accreditation.* SUBRECIPIENT shall obtain and keep current any license, certification, permit, or accreditation required by federal, state, or local law and shall submit to MDEQ proof of any licensure, certification, permit or accreditation upon request.

15. **AVAILABILITY OF FUNDS**

It is expressly understood and agreed that the obligation of MDEQ to proceed under this Agreement is conditioned upon the availability of the funds from state, federal, and/or other funding sources. If the funds anticipated for the continuing fulfillment of the Agreement are, at any time, not forthcoming or insufficient, either through the failure of the federal government to provide funds or of the State of Mississippi to appropriate funds or the discontinuance or material alteration of the program under which funds were provided or if funds are not otherwise available to MDEQ, MDEQ shall have the right upon ten (10) working days written notice to the SUBRECIPIENT, to terminate this Agreement without damage, penalty, cost or expenses to MDEQ of any kind whatsoever. The effective date of termination shall be as specified in the notice of termination.

16. **REPRESENTATION REGARDING CONTINGENT FEES**

SUBRECIPIENT represents that it has not retained a person to solicit or secure this Agreement upon an agreement or understanding for a commission, percentage, brokerage, or contingent fee.

¹ <https://home.treasury.gov/system/files/136/SLFRF-Compliance-and-Reporting-Guidance.pdf>.

17. **REPRESENTATION REGARDING GRATUITIES**

SUBRECIPIENT represents that it has not violated, is not violating, and promises that it will not violate the prohibition against gratuities set forth in Section 6-204 (Gratuities) of the *Mississippi Public Procurement Review Board Office of Personal Service Contract Review Rules and Regulations* and Section 9.105 (Gratuities) of the Mississippi Procurement Manual.

18. **UNIFORM ADMINISTRATIVE REQUIREMENTS**

SUBRECIPIENT shall comply with the *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, 2 C.F.R. Part 200 (“UG”), as adopted by the Department of Treasury at 2 C.F.R. Part 1000 and as set forth in the Assistance Listing for ARP/CSLFRF (21.027). These requirements dictate how SUBRECIPIENT must administer the Subaward and how MDEQ must oversee SUBRECIPIENT. As a condition of receipt of the grant funds authorized in this Agreement, SUBRECIPIENT agrees to watch the video entitled “American Rescue Plan Act State & Local Fiscal Recovery Funds, Procurement Overview” found at <https://www.mswaterinfrastructure.com>.

The applicable UG provisions are as follows:

- Subpart A, Acronyms and Definitions;
- Subpart B, General Provisions;
- Subpart C, Pre-Federal Award Requirements and Contents of Federal Awards (except 2 C.F.R. §§ 200.204, .205, .210, and .213);
- Subpart D, Post Federal Award Requirements (except 2 C.F.R. §§ 200.305(b)(8) and (9), .308, .309, and .320(c)(4));
- Subpart E, Cost Principles;
- Subpart F, Audit Requirements;
- 2 C.F.R. Part 25 (Universal Identifier and System for Award Management);
- 2 C.F.R. Part 170 (Reporting Subaward and Executive Compensation Information); and
- 2 C.F.R. Part 180 (OMB Guidelines to Agencies on Governmentwide Debarment and Suspension (Non-procurement)).

SUBRECIPIENT shall document compliance with UG requirements, including adoption and implementation of all required policies and procedures, within thirty (30) days of the execution of this Agreement and during all subsequent reviews during the term of the Agreement. It is SUBRECIPIENT’s responsibility to comply with all UG requirements. Failure to do so may result in termination of the Agreement by MDEQ.

All real property acquired or improved, and equipment or supplies purchased in whole or in part with MCWI Grant Funds and/or LFRF, must be used, insured, managed, and disposed of in accordance with 2 C.F.R. § 200.311 through 2 C.F.R. § 200.316.

19. **SUBAWARDS**

If SUBRECIPIENT is authorized by MDEQ to make a Subaward, SUBRECIPIENT must include and incorporate the terms and conditions of this Agreement and any attachments, in all lower tier Subawards. Further, SUBRECIPIENT, who makes a Subaward, must follow and carry out all the responsibilities of a Pass-through entity described at 2 C.F.R. Part 200.

20. **COMPLIANCE WITH LAWS**

SUBRECIPIENT understands that MDEQ is an equal opportunity employer and therefore, maintains a policy which prohibits unlawful discrimination based on race, color, creed, sex, age, national origin, physical handicap, disability, genetic information, or any other consideration made unlawful by federal, state, or local laws. All such discrimination is unlawful, and SUBRECIPIENT agrees during the Period of Performance of the Agreement that SUBRECIPIENT will strictly adhere to this policy in its employment practices and work performance under this Agreement. SUBRECIPIENT shall comply with, and all activities under this Agreement shall be subject to, all applicable federal, state, and local laws and regulations, as now existing and as may be amended or modified.

SUBRECIPIENT along with any sub-grantee, contractor, subcontractor, successor, transferee, and assignee shall comply with Title VI of the Civil Rights Act of 1964, which prohibits recipients of federal financial assistance from excluding from a program or activity, denying benefits of, or otherwise discriminating against a person on the basis of race, color, or national origin (42 U.S.C. § 2000d *et seq.*), as implemented by the Department of the Treasury's Title VI regulations, 31 CFR Part 22, which are herein incorporated by reference and made a part of this Agreement. Title VI also includes protection to persons with "Limited English Proficiency" in any program or activity receiving federal financial assistance, 42 U.S.C. § 2000d *et seq.*, as implemented by the Department of the Treasury's Title VI regulations, 31 CFR Part 22, and herein incorporated by reference and made a part of this Agreement. Further, SUBRECIPIENT agrees to comply with the provisions of Attachment D to this Agreement.

Nothing contained in this Agreement may be deemed or construed in any way to stop, limit, or impair MDEQ from exercising or performing any regulatory, legislative, governmental, or other powers or functions.

SUBRECIPIENT is required to review and understand the requirements, limitations and restrictions placed upon them under ARPA, including the information provided by the State and Local Fiscal Recovery Fund Final Rule.²

SUBRECIPIENT is required to review and understand the requirements, limitations and restrictions placed upon them under the Mississippi Municipality and County Water Infrastructure Grant Program Act of 2022 (Miss. Code Ann. § 49-2-131).³

² <https://www.govinfo.gov/content/pkg/FR-2022-01-27/pdf/2022-00292.pdf>

³ <http://billstatus.ls.state.ms.us/documents/2023/pdf/SB/2400-2499/SB2444SG.pdf>

SUBRECIPIENT is required to review and understand the requirements, limitations and restrictions placed upon them under the Regulations promulgated by MDEQ.⁴

21. **STOP WORK ORDER**

A. *Order to Stop Work:* MDEQ may, by written order to SUBRECIPIENT at any time and without notice to any surety, require SUBRECIPIENT to stop all or any part of the Work called for by this Agreement. This order shall be for a specified period not exceeding ninety (90) days after the order is delivered to SUBRECIPIENT, unless the Parties agree to any further period. Any such order shall be identified specifically as a stop work order issued pursuant to this clause. Upon receipt of such an order, SUBRECIPIENT shall forthwith comply with its terms and take all reasonable steps to minimize the occurrence of costs allocable to the Work covered by the order during the period of work stoppage. Before the stop work order expires, or within any further period to which the Parties shall have agreed, MDEQ shall either:

- i. cancel the stop work order; or
- ii. terminate the Work covered by such order as provided in the Termination for Default clause or the Termination for Convenience clause of this Agreement.

B. *Cancellation or Expiration of the Order:* If a stop work order issued under this clause is canceled at any time during the period specified in the order or if the period of the order or any extension thereof expires, SUBRECIPIENT shall have the right to resume Work. An appropriate adjustment may be made in the Period of Performance or Maximum Amount, or both, and the Agreement shall be modified in writing accordingly if:

- i. The stop work order results in an increase in the time required for, or in SUBRECIPIENT's cost properly allocable to, the performance of any part of this Agreement; and
- ii. SUBRECIPIENT provides a written claim for such an adjustment within thirty (30) days after the end of the period of work stoppage; provided that MDEQ decides that the facts justify such action and any such claim asserted may be received and acted upon at any time prior to final payment under this Agreement.

C. *Termination of Stopped Work:* If a stop work order is not canceled and the Work covered by such order is terminated for default or convenience, the reasonable costs resulting from the stop work order may be allowed by adjustment or otherwise.

22. **E-PAYMENT**

SUBRECIPIENT agrees to accept all payments in United States currency via the State of Mississippi's electronic payment and remittance vehicle. MDEQ agrees to make payment in

⁴ <https://mswaterinfrastructure.com/wp-content/uploads/2022/07/MCWI-Grant-Program-Regulations-revised-12-16-22.pdf>

accordance with Mississippi law on “Timely Payments for Purchases by Public Bodies,” which generally provides for payment of undisputed amounts by the agency within forty-five (45) days of receipt of invoice. Miss. Code Ann. § 31-7-305.

23. **INTERVENTIONS**

If MDEQ determines that SUBRECIPIENT is not in compliance with this Agreement, MDEQ may initiate an intervention, in accordance with 2 C.F.R. § 200.208 and 2 C.F.R. § 200.339. The degree of SUBRECIPIENT’s performance or compliance deficiency will determine the degree of intervention. All possible interventions are listed below and will depend on the degree of deficiency in SUBRECIPIENT’s performance or compliance deficiency.

If MDEQ determines that an intervention is warranted, it shall provide written notice to SUBRECIPIENT of the intervention within thirty (30) days of the completion of a report review, desk review, onsite review, audit review, or procedures engagement review, or as soon as possible after MDEQ otherwise learns of a compliance or performance deficiency related to the execution of this Agreement. The written notice shall notify SUBRECIPIENT of the following related to the intervention:

- (1) The nature of the additional requirements;
- (2) The reason why the additional requirements are being imposed;
- (3) The nature of the action needed to remove the additional requirement, if applicable;
- (4) The time allowed for completing the actions if applicable; and
- (5) The method for requesting reconsideration of the additional requirements imposed.

MDEQ may impose, but is not limited to, the following interventions on SUBRECIPIENT, based on the level of the compliance or performance deficiency that MDEQ determines:

Level 1 Interventions. These interventions may be required for minor compliance or performance issues:

- (1) SUBRECIPIENT addresses specific internal control, documentation, financial management, compliance, or performance issues within a specified time period; and/or
- (2) More frequent or more thorough reporting by the SUBRECIPIENT; and/or
- (3) More frequent monitoring by MDEQ; and/or
- (4) Required SUBRECIPIENT technical assistance or training.

Level 2 Interventions. These interventions may be required for more serious compliance or performance issues:

- (1) Restrictions on funding payment requests by SUBRECIPIENT; and/or
- (2) Disallowing payments to SUBRECIPIENT; and/or
- (3) Requiring repayment for disallowed cost items; and/or
- (4) Imposing probationary status on SUBRECIPIENT.

Level 3 Interventions. These interventions may be required for significant and/or persistent compliance or performance issues:

- (1) Temporary or indefinite funding suspension to SUBRECIPIENT; and/or
- (2) Nonrenewal of funding to SUBRECIPIENT in subsequent year; and/or
- (3) Terminate funding to SUBRECIPIENT in the current year; and/or
- (4) Initiate legal action against SUBRECIPIENT.

Interventions will remain in place until the underlying performance or compliance deficiency is addressed to the sole satisfaction of MDEQ.

24. **E-VERIFICATION**

If applicable, SUBRECIPIENT represents and certifies that it will ensure its compliance with the Mississippi Employment Protection Act of 2008 and will register and participate in the status verification system for all newly hired employees. Miss. Code Ann. §§ 71-11-1, *et seq.* The term “employee” as used herein means any person that is hired to perform work within the State. As used herein, “status verification system” means the Illegal Immigration Reform and Immigration Responsibility Act of 1996 that is operated by the United States Department of Homeland Security, also known as the E-Verify Program, or any other successor electronic verification system replacing the E-Verify Program. SUBRECIPIENT agrees to maintain records of such compliance. Upon request of the State of Mississippi and after approval of the Social Security Administration or Department of Homeland Security, when required, SUBRECIPIENT agrees to provide a copy of each such verification. SUBRECIPIENT further represents and certifies that any person assigned to perform services hereafter meets the employment eligibility requirements of all immigration laws.

25. **TRANSPARENCY**

This Agreement, including any accompanying exhibits, attachments, and appendices, is subject to the “Mississippi Public Records Act of 1983” and its exceptions. See Miss. Code Ann. §§ 25-61-1 *et seq.* and Miss. Code Ann. § 79-23-1. In addition, this Agreement is subject to the provisions of the Mississippi Accountability and Transparency Act of 2008. Miss. Code Ann. §§ 27-104-151, *et seq.* Unless exempted from disclosure due to a court-issued protective order, a copy of this executed Agreement may be posted to the Department of Finance and Administration’s independent agency Agreement website for public access at <https://www.transparency.mississippi.gov>. Information identified by SUBRECIPIENT as trade secrets or other proprietary information, including confidential vendor information, or any other information which is required to be confidential by state or federal law or outside the applicable freedom of information statutes will be redacted.

26. **PAYMODE**

Payments by state agencies using the statewide accounting system shall be made and remittance information provided electronically as directed by MDEQ. These payments shall be deposited into the bank account of SUBRECIPIENT’s choice. MDEQ may, at its sole discretion, require SUBRECIPIENT to submit invoices and supporting documentation electronically at any time during the Period of Performance of this Agreement. SUBRECIPIENT understands and

agrees that MDEQ is exempt from the payment of taxes. All payments shall be in United States currency.

27. **TERMINATION**

The Agreement may be terminated as follows:

A. *Termination For Convenience.*

The MDEQ may, when the interests of the State so require, terminate this Agreement in whole or in part, for the convenience of the State. MDEQ shall give written notice of the termination to SUBRECIPIENT specifying the part of the Agreement terminated and when termination becomes effective.

B. *Termination For Default.*

If SUBRECIPIENT refuses or fails to perform any of the provisions of this Agreement with such diligence as will ensure its completion within the time specified in this Agreement or any extension thereof or otherwise fails to satisfy the Agreement provisions or commits any other substantial breach of this Agreement, MDEQ may notify SUBRECIPIENT in writing of the delay or nonperformance, and if not cured in ten (10) days or any longer time specified in writing by MDEQ, MDEQ may terminate SUBRECIPIENT's right to proceed with the Agreement or such part of the Agreement as to which there has been delay or a failure to properly perform.

Notwithstanding termination of the Agreement and subject to any directions by MDEQ, SUBRECIPIENT shall take timely, reasonable, and necessary action to protect and preserve property in the possession of SUBRECIPIENT in which the State has an interest.

C. *Termination Upon Bankruptcy.*

This Agreement may be terminated in whole or in part by MDEQ upon written notice to SUBRECIPIENT, if SUBRECIPIENT should become the subject of bankruptcy or receivership proceedings, whether voluntary or involuntary, or upon the execution by SUBRECIPIENT of an assignment for the benefit of its creditors. In the event of such termination, SUBRECIPIENT shall be entitled to recover just and equitable compensation for satisfactory Work performed under this Agreement, but in no case shall said compensation exceed the total Maximum Amount.

28. **DISPUTES**

Before pleading to any judicial system at any level, SUBRECIPIENT must exhaust all administrative remedies. A written complaint must first be sent to the Executive Director of MDEQ. The decision of the Executive Director shall be reduced to writing and a copy thereof mailed or furnished to SUBRECIPIENT within fourteen (14) days after receipt of information

requested by MDEQ or the Executive Director. If the decision of the Executive Director does not resolve the matter, successive administrative remedies may, at SUBRECIPIENT's option, include bringing the complaint before the Mississippi Commission on Environmental Quality pursuant to Miss. Code Ann. §§ 49-17-35 and -41. In the alternative, at SUBRECIPIENT's option, the decision of the Executive Director may be deemed the final agency action on the complaint. Appeals from the decision of the Executive Director or the Commission shall follow procedures outlined in Miss. Code Ann. § 49-17-41.

29. **ANTI-ASSIGNMENT/CONTRACTING**

SUBRECIPIENT shall not assign, contract, or otherwise transfer this Agreement, in whole or in part without the prior written consent of MDEQ, which MDEQ may, in its sole discretion, approve or deny without reason. Any attempted assignment or transfer of its obligations without such consent shall be null and void. No such approval by MDEQ of any contract shall be deemed in any way to provide for the incurrence of any obligation of MDEQ in excess of the Maximum MCWI Grant Fund amount set forth in this Agreement, nor create any contractual relationship between MDEQ and any Contracted Parties. Contracts shall be subject to the terms and conditions of this Agreement and to any conditions of approval that MDEQ may deem necessary. Subject to the foregoing, this Agreement shall be binding upon the respective successors and assigns of the Parties.

30. **AUTHORITY TO PARTICIPATE IN THIS AGREEMENT**

SUBRECIPIENT certifies and acknowledges it is a Mississippi county, municipality or public utility, as defined in MCWI regulation, Rule 1.1. E. (17), and that it has LFRF to use as match funding for this grant. SUBRECIPIENT further certifies and acknowledges that its entry into and performance under this Agreement is not restricted or prohibited by any loan, security, financing, contractual, or other agreement of any kind; and, notwithstanding any other provision of this Agreement to the contrary, that there are no existing legal proceedings, either voluntary or otherwise, which may adversely affect its ability to perform its obligations under this Agreement.

31. **DEBARMENT AND SUSPENSION**

SUBRECIPIENT certifies to the best of its knowledge and belief, that it, and its Contracted Parties:

A. are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transaction by any federal department or agency or any political subdivision or agency of the State of Mississippi;

B. have not, within a three (3) year period preceding this Agreement, been convicted of or had a civil judgment rendered against it for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (federal, state, or local) transaction or Agreement or Contract under a public transaction;

C. have not, within a three (3) year period preceding this Agreement, been convicted of or had a civil judgment rendered against it for a violation of federal or state

antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;

D. are not presently indicted for or otherwise criminally or civilly charged by a governmental entity (federal, state or local) with commission of any of these offenses enumerated in Article 31. B. and Article 31. C., above; and

E. have not, within a three (3) year period preceding this Agreement, had one or more public transactions (federal, state, or local) terminated for cause or default.

32. **FAILURE TO ENFORCE**

Failure by MDEQ, at any time, to enforce the provisions of this Agreement shall not be construed as a waiver of any such provisions. Such failure to enforce shall not affect the validity of this Agreement or any part thereof or the right of MDEQ to enforce any provision at any time in accordance with its terms.

33. **INDEMNIFICATION**

SUBRECIPIENT agrees to maintain responsibility for the Project and agrees to provide proper operation and maintenance of all facilities for the life of the Project. SUBRECIPIENT's tort liability, if it is an entity of the State of Mississippi, is determined and controlled in accordance with Miss. Code Ann. §§ 11-46-1 *et seq.*, including all defenses and exceptions contained therein. Nothing in this Agreement shall have the effect of changing or altering this liability or of eliminating any defense available to the State under statute.

To the extent allowed by state law, SUBRECIPIENT agrees to indemnify and save, release and hold harmless the State of Mississippi, the Commission on Environmental Quality, MDEQ, all of their employees and officers, and MDEQ's contractors from and against any and all claim, demand, cause of action, liability, loss, damage, injury, suit, judgment, debt and cost, including attorney's fees or expenses on the part of SUBRECIPIENT, their agents or employees or any other parties arising out of or incident to, any and all Work under the terms of this Agreement.

34. **SUBRECIPIENT STATUS**

SUBRECIPIENT shall, during the entire Period of Performance of this Agreement, be construed to be an independent SUBRECIPIENT. Nothing in this Agreement is intended to nor shall be construed to create an employer-employee relationship or a joint venture relationship.

SUBRECIPIENT represents that it is qualified to perform the duties to be performed under this Agreement and that it has, or will secure, if needed, at its own expense, applicable personnel who are qualified to perform the duties required under this Agreement. Such personnel shall not be deemed in any way, directly or indirectly, expressly or by implication, to be employees of MDEQ.

Any person assigned by SUBRECIPIENT to perform the services hereunder shall be an employee or independent contractor of SUBRECIPIENT, who shall have the sole right to hire and discharge its employees and/or independent contractors under this Agreement.

SUBRECIPIENT shall pay, when due, all salaries and wages of its employees and accepts exclusive responsibility for the payment of federal income tax, state income tax, social security, unemployment compensation and any other withholdings that may be required. This provision is solely for the benefit of MDEQ, and nothing herein shall be construed to create or impose any contractual or agency relationship between MDEQ and SUBRECIPIENT'S contractors, subcontractors, employees or agents.

35. **INSURANCE**

SUBRECIPIENT and its Contracted Parties agree to and shall maintain insurance that is required by applicable state, federal, and local laws and regulations.

36. **ENTIRE AGREEMENT**

This Agreement, including all attachments, represents the entire and integrated agreement between the Parties hereto and supersedes all prior negotiations, representations or agreements, irrespective of whether written or oral. This Agreement may be altered, amended, or modified only by a written document executed by MDEQ and SUBRECIPIENT. SUBRECIPIENT acknowledges that it has thoroughly read this Agreement and all its attachments and has had the opportunity to receive competent advice and counsel necessary for it to form a full and complete understanding of all rights and obligations herein.

37. **ORAL STATEMENTS**

No oral statement of any person shall modify or otherwise affect the terms, conditions, or specifications stated in this Agreement. All modifications to the Agreement must be made in writing by the MDEQ and agreed to by SUBRECIPIENT.

38. **RECORD RETENTION AND ACCESS TO RECORDS**

Provided SUBRECIPIENT is given reasonable advance written notice and such inspection is made during normal business hours of SUBRECIPIENT, the Government Accountability Office, MDEQ, the State or any duly authorized representatives shall have unimpeded, prompt access to any of SUBRECIPIENT's books, documents, papers, and other records which are maintained or produced as a result of the Project for the purpose of making audits, investigations, examinations, excerpts, transcriptions, and copies of such documents. This right also includes timely and reasonable access to the SUBRECIPIENT's personnel for the purpose of interview and discussion related to such documents. All records related to this Agreement shall be retained by SUBRECIPIENT for a minimum of ten (10) years after final payment is made under this Agreement and all pending matters are closed; however, if any audit, litigation or other action arising out of or related in any way to this Project is commenced before the end of the ten (10) year period, the records shall be retained for one (1) year after all issues arising out of the action are finally resolved or until the end of the ten (10) year period, whichever is later.

SUBRECIPIENT is not required to retain the above-mentioned records for the ten-year period prescribed in this Article and Article 39 only if all of the following conditions are satisfied:

A. SUBRECIPIENT has provided all of the documents described above and in the “Right to Audit” provision to MDEQ prior to the expiration of the ten (10) year retention period and a certification stating the same is simultaneously provided in writing to MDEQ;

B. No audit, litigation or other action arising out of or related in any way to this Project is commenced before SUBRECIPIENT provides the records and corresponding certification to MDEQ, in which case, SUBRECIPIENT shall retain the records until all issues arising out of the action are finally resolved; and

C. SUBRECIPIENT provides MDEQ a minimum of thirty (30) days written notice before providing the above-mentioned records and corresponding certification.

39. **RIGHT TO AUDIT**

SUBRECIPIENT shall maintain all financial records, including electronic financial records, as may be prescribed by the MDEQ or by applicable federal and state laws, rules, and regulations. SUBRECIPIENT shall retain these records for a period of ten (10) years after final payment. These records shall be made available during the term of the Agreement and the subsequent ten (10) year period for examination, transcription, and audit by MDEQ, the Mississippi State Auditor’s Office, its designees, or other authorized bodies, including the Office of Inspector General. If any litigation, claim, investigation, or audit relating to this Agreement or an activity funded under the Agreement is started before the expiration of the ten (10) year period, the records must be retained until all litigation, claims, investigations, or audit findings involving the records have been resolved and final action taken.

40. **RIGHT TO INSPECT WORK; ACCESS**

MDEQ and their representatives, invitees, and consultants shall have access and the right to conduct announced and unannounced onsite and offsite physical visits to inspect all Work hereunder. Notwithstanding any review or inspection by MDEQ and their representatives, invitees, and consultants, SUBRECIPIENT shall not be relieved of its responsibility for performance of the Work or the submission of reports as expressly set forth in this Agreement solely by virtue of such inspection or review of the Work. SUBRECIPIENT shall provide MDEQ and its representatives, invitees, and consultants with the opportunity to participate in site inspections, meetings, and/or teleconferences, as appropriate, related to SUBRECIPIENT’s performance of the Work.

41. **SEVERABILITY**

If any part of this Agreement is declared to be invalid or unenforceable, such invalidity or unenforceability shall not affect any other provision of the Agreement that can be given effect without the invalid or unenforceable provision, and to this end the provisions hereof are severable. In such event, the Parties shall amend the Agreement as necessary to reflect the original intent of the Parties and to bring any invalid or unenforceable provisions in compliance with applicable law.

42. **THIRD PARTY ACTION NOTIFICATION**

SUBRECIPIENT shall give the MDEQ prompt notice in writing of any action or suit filed, and prompt notice of any claim made against SUBRECIPIENT by any entity that may result in litigation related in any way to this Agreement.

43. **CERTIFICATIONS**

SUBRECIPIENT's execution of this Agreement shall be deemed as acknowledgement, guarantee and certification by SUBRECIPIENT of the following:

A. SUBRECIPIENT has sufficient LFRF in its possession that it will use to match MCWI Grant Funds.

B. SUBRECIPIENT will follow and abide by all ARPA guidelines, guidance, rules, regulations, and other criteria, as may be amended from time to time, by the U.S. Treasury regarding the use of monies under this Agreement.

C. As required in Attachment A, Article (1) a., SUBRECIPIENT's Authorized Representative, or his/her designee has watched the video on the MDEQ <https://www.mswaterinfrastructure.com> web-page entitled "American Rescue Plan Act State & Local Fiscal Recovery Funds, Procurement Overview."

D. All of SUBRECIPIENT's LFRF used as MCWI matching funds, as well as MCWI Grant Funds received by SUBRECIPIENT, have been or will be used for the Project detailed in this Agreement.

E. Upon request by MDEQ, SUBRECIPIENT will provide an Intergovernmental Review Certification as detailed in the MCWI Regulations.

F. SUBRECIPIENT will obligate all MCWI Grant Funds and LFRF funds used for MCWI matching funds by 11:59 p.m. on August 30, 2024.

G. If SUBRECIPIENT does not complete the Project by December 31, 2026, SUBRECIPIENT acknowledges and agrees to complete the Project with other funds.

44. **WAIVER**

No delay or omission by either Party to this Agreement in exercising any right, power, or remedy hereunder or otherwise afforded by Agreement, at law, or in equity shall constitute an acquiescence therein, impair any other right, power or remedy hereunder or otherwise afforded by any means, or operate as a waiver of such right, power, or remedy. No waiver by either Party to this Agreement shall be valid unless set forth in writing by the Party making said waiver. No waiver of or modification to any term or condition of this Agreement will void, waive, or change any other term or condition. No waiver by one Party to this Agreement of a default by the other Party will imply, be construed as or require waiver of future or other defaults.

45. **COMPLIANCE WITH MISS. CODE ANN. § 31-5-37**

If applicable, SUBRECIPIENT shall ensure that Contracted Parties and bidders solicited for contract awards pursuant to this Agreement comply with the requirements of Miss. Code. Ann. § 31-5-37. SUBRECIPIENT shall require all bidders for any contract of Five Thousand Dollars (\$5,000.00) or more procured or to be procured with funds received pursuant to this Agreement to submit a certification with their bid that said bidder will comply with the provisions of Miss. Code. Ann. § 31-5-37. In addition, within seven (7) days of any such contract award procured or to be procured with funds received pursuant to this Agreement, SUBRECIPIENT shall require the Contracted Party to submit to both SUBRECIPIENT and the Mississippi Department of Employment Security ("MDES") an employment plan which conforms to the requirements contained in Miss. Code. Ann. § 31-5-37(2).

From the date written notice of any such contract award is received and until ten (10) business days after the receipt of the employment plan by MDES, the Contracted Party and any subcontractors shall not hire any personnel to fill vacant positions for the project except residents of the State of Mississippi who are to be verified by MDES and/or those qualified individuals who are submitted by MDES. However, the Contracting Party or contractor is authorized to employ Mississippi residents to begin work immediately if such persons are verified by MDES after employment by the Contracting Party or contractor. SUBRECIPIENT shall vacate the contract award in the event the Contracting Party fails to comply with the provisions of Miss. Code Ann. § 31-5-37.

46. **CONFLICT OF INTEREST**

SUBRECIPIENT shall immediately notify MDEQ in writing of any potential conflict of interest resulting from the representation of or service to other clients or otherwise affecting this Agreement in any way. If any such conflict occurs before it is discovered, SUBRECIPIENT shall notify MDEQ of such conflict within five (5) working days of such discovery. If such conflict cannot be resolved to MDEQ's satisfaction, MDEQ reserves the right to terminate this Agreement per the "Termination for Convenience" clause.

47. **SUCCESSORS AND ASSIGNS**

This Agreement shall be binding upon and shall inure to the benefit of the Parties hereto and their respective permitted successors and permitted assigns.

48. **NO THIRD-PARTY BENEFICIARIES**

This Agreement is for the sole benefit of the Parties hereto and their respective successors and permitted assigns, and nothing herein, express or implied, is intended to or shall confer upon any other person or entity any legal or equitable right, benefit or remedy of any nature whatsoever under or by reason of this Agreement.

49. **EVALUATION**

SUBRECIPIENT agrees to assist and cooperate with the MDEQ or its duly designated representatives in the monitoring of the Project(s) to which the Agreement relates, and to provide

in form and manner approved by MDEQ such monitoring reports, progress reports, and the like as may be required and to provide such reports at the times specified.

Further, SUBRECIPIENT agrees to cooperate with MDEQ or its duly designated representatives by providing timely responses to all reasonable requests for information to assist in evaluation of the accomplishments of the Project and the agreement for a period of ten (10) years after the date on which the Final Reports are provided.

50. **VENUE**

Venue for the resolution of any dispute, according to Article 28 of this Agreement, shall be before the Mississippi Commission on Environmental Quality if pursuing an administrative appeal, and venue for any subsequent litigation shall be in the Chancery Court of Hinds County, Mississippi.

51. **HEADINGS**

The headings in this Agreement are for reference only and shall not affect the interpretation of this Agreement.

52. **NOTICES**

Unless otherwise specified in the Agreement, all notices, requests, consents, claims, demands, waivers and other communications hereunder shall be in writing and shall be deemed to have been given (a) when delivered by hand (with written confirmation of receipt); (b) when received by the addressee if sent by a nationally recognized overnight courier (receipt requested); (c) on the date sent by facsimile or e-mail of document(s) (with confirmation of transmission) if sent during normal business hours of the recipient, and on the next business day if sent after normal business hours of the recipient; or (d) on the third day after the date mailed, by certified or registered mail, return receipt requested, postage prepaid. Such communications must be sent to the respective Parties at the following addresses (or at such other address for a Party as shall be specified in a notice given in accordance with this subsection):

If to MDEQ:	Attention: MCWI Contract Administration 515 East Amite Street P.O. Box 2249 Jackson, MS 39201 E-mail: MCWIdocuments@mdeq.ms.gov
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If to SUBRECIPIENT:	Attention: Mayor Keith Gaskin 523 Main Street Columbus, MS 39701 Phone: (662) 328-7021 E-mail: kgaskin@columbusms.org
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53. **COUNTERPARTS**

Agreement may be executed in counterparts, each of which shall be deemed an original, but all of which together shall be deemed to be one and the same Agreement. A signed copy of this Agreement delivered by facsimile, e-mail or other means of electronic transmission shall be deemed to have the same legal effect as delivery of an original signed copy of this Agreement.

[SIGNATURE PAGE FOLLOWS]

For the faithful performance and consideration provided under the terms of this Agreement, the Parties hereto have caused this Agreement to be executed by their undersigned authorized representatives.

MISSISSIPPI DEPARTMENT OF ENVIRONMENTAL QUALITY



Chris Wells
Executive Director

7/14/23

Date

CITY OF COLUMBUS



Mayor Keith Gaskin
Signature of Authorized Representative

Keith Gaskin

Keith Gaskin
Printed Name

Mayor

Title

July 12, 2023

Date

ATTACHMENT A

PROJECT NAME, SCOPE OF WORK AND PROJECT TIMELINE AND REQUIREMENTS

PROJECT NAME

Drainage Improvements Project 4.103 Northside and 5.104 Brickyard

SCOPE OF WORK

The Project shall be defined as eligible activities funded in whole or in part under this Agreement as follows:

The Project includes rehabilitating drainage infrastructure and upgrading underground drainage systems within the Northside and Brickyard communities.

The general Scope of Work to be performed by SUBRECIPIENT is limited to that which was submitted in the MCWI Application Portal and approved for funding in accordance with the MCWI Program Regulations. SUBRECIPIENT hereby agrees that no additional eligible scope may be added to this Scope of Work without the express written consent of MDEQ. The Scope of Work eligible for reimbursement is limited to that identified as eligible by MDEQ and further described by plans, specifications, contract documents, and contract change orders approved as eligible by MDEQ.

PROJECT TIMELINE AND REQUIREMENTS

(1) SUBRECIPIENT agrees to the following schedule.

- a. Within 10 days of execution of this Agreement, SUBRECIPIENT's Authorized Representative, or his/her designee shall watch the video on the MDEQ <https://www.mswaterinfrastructure.com> web-page entitled "American Rescue Plan Act State & Local Fiscal Recovery Funds, Procurement Overview." The web-page will track compliance with this requirement;
- b. On or about March 15, 2024, submit a complete set of plans, specifications, contract documents on each construction contract, and all applicable permits and agency approvals, if not already submitted to MDEQ;
- c. On or about April 15, 2024, advertise each construction contract for bids;
- d. On or about May 30, 2024, but no later than 45 days after advertisement for construction bids on each construction contract, receive bids;

- e. No later than 60 days after receipt of bids on each construction contract, execute construction contract;
- f. No later than 15 days after execution of construction contract, submit the entire procurement file (including but not limited to the request for proposals, evidence of publication, MBE/WBE documentation, all received bids, evaluation and selection documentation, executed construction contracts, and professional services contracts);
- g. No later than 60 days after execution of each construction contract, execute and submit a copy of the notice to proceed;
- h. No later than 5 business days after the estimated completion of 25% of construction, submit a notice to MDEQ of such milestone;
- i. No later than 5 business days after the estimated completion of 50% of construction, submit a notice to MDEQ of such milestone;
- j. No later than 5 business days after the estimated completion of 75% of construction, submit a notice to MDEQ of such milestone;
- k. No later than 5 business days after completion of each construction contract, notify MDEQ of construction completion;
- l. No later than 30 days after the contract completion date on each construction contract, submit all change orders which include time extensions, or a request and justification for delaying MDEQ's final construction observation;
- m. Within 45 days of Project completion, but no later than September 30, 2026, whichever is earlier, unless an extension of this date is specifically authorized by MDEQ, SUBRECIPIENT must submit the following: Final Report, as listed in Article 11, the engineer's certification of compliance with plans, specifications, and contract documents; final professional services contract amendments, if any; and all other administrative forms and documents required by the Agreement.

(2) To the extent any documents required to be submitted in Attachment A, Article (1) above were submitted with the MCWI Grant Application through the Application Portal, the documents do not need to be resubmitted.

(3) All documents required to be submitted in Attachment A, Article (1) above, shall be uploaded to the Documents Portal at <https://www.mswaterinfrastructure.com>.

ATTACHMENT B

SYSTEMS AND PROCESSES FOR FINANCIAL MANAGEMENT RECOMMENDATIONS AND/OR CORRECTIVE ACTION PLAN

An evaluation for the assessment of uncontrolled risks of the SUBRECIPIENT's systems and processes for financial management was performed as of part of the initial subaward process by MDEQ, acting on behalf of the State of Mississippi, as administrator of this Subaward Agreement. MDEQ requests the SUBRECIPIENT provide the following information to MDEQ as part of observations made during the evaluation. MDEQ reserves the right to re-evaluate the assessment of uncontrolled risks upon subsequently identified facts:

1. SUBRECIPIENT agrees to provide MDEQ with a copy of their annual audited financial statements within 60 days of the report release date throughout the Period of Performance.
2. SUBRECIPIENT agrees to promptly notify MDEQ of any significant changes made to the SUBRECIPIENT's current policies and procedures that would impact financial management systems and processes, specifically those communicated as part of the evaluation, from which the current residual risk levels were derived.
3. SUBRECIPIENT agrees to promptly notify MDEQ of any level of fraud or abuse discovered within the organization without regard to materiality that is related to the operation of the Project, as well as other pervasive deficiencies identified for grant management practices from any source, both external and internal, throughout the program performance period.
4. If deficiencies, significant deficiencies and/or material weaknesses are reported to the SUBRECIPIENT, as part of any assurance, attestation, or monitoring engagement during the program performance period, SUBRECIPIENT agrees to provide its response(s) and/or corrective action plan(s) to MDEQ so that prompt action can be taken by MDEQ to mitigate any elevated level of uncontrolled risk that could potentially impact MDEQ's or the SUBRECIPIENT's ability to comply with Federal Award and/or subaward requirements.
5. SUBRECIPIENT agrees that MDEQ has the right to perform monitoring procedures as deemed appropriate by MDEQ based on the assessed risk of noncompliance.

ATTACHMENT C

SUBAWARD TERMS AND CONDITIONS FOR CONTRACTED PARTIES

1. AUTHORITY TO PARTICIPATE IN THIS AGREEMENT

The Contracted Party certifies that (a) it is either a 1) state agency, 2) a validly organized business that is authorized to do business in the state of Mississippi, 3) a nongovernmental organization, or 4) a political subdivision of the state of Mississippi with valid authority to enter into this agreement and; (b) entry into and performance under this agreement is not restricted or prohibited by any loan, security, financing, contractual, or other agreement of any kind; and (c) notwithstanding any other provision of this Agreement to the contrary, that there are no existing legal proceedings, either voluntary or otherwise, which may adversely affect its ability to perform its obligations under this agreement.

2. DEBARMENT AND SUSPENSION

Contractor/Contracted Parties certifies to the best of its knowledge and belief, that it:

A. is not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transaction by any federal department or agency or any political subdivision or agency of the State of Mississippi;

B. has not, within a three (3) year period preceding this Agreement, been convicted of or had a civil judgment rendered against it for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (federal, state, or local) transaction or contract under a public transaction;

C. has not, within a three (3) year period preceding this Agreement, been convicted of or had a civil judgment rendered against it for a violation of federal or state antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;

D. is not presently indicted for or otherwise criminally or civilly charged by a governmental entity (federal, state or local) with commission of any of these offenses enumerated in Article 2.B. and Article 2.C., above; and,

E. has not, within a three (3) year period preceding this Agreement, had one or more public transactions (federal, state, or local) terminated for cause or default.

This agreement is subject to 31 C.F.R. Part 19.

3. INDEMNIFICATION

To the extent allowed by state law, Contracted Party agrees to indemnify and save, release and hold harmless the State of Mississippi, the Commission on Environmental Quality, MDEQ, all of their employees and officers, and the Department's contractors from and against any and all

claim, demand, cause of action, liability, loss, damage, injury, suit, judgment, debt and cost, including attorney's fees or expenses on the part of any Contracted Party, their agents or employees or any other parties arising out of or incident to, any and all Work under the terms of this Agreement.

4. RELATIONSHIP STATUS

The Contracted Party acknowledges and agrees that MDEQ is not a party, in any manner whatsoever, to any contract between the SUBRECIPIENT and the construction contractor(s), engineer(s), attorney(s), equipment supplier(s), contractor(s), or between any other parties of any kind whatsoever (hereinafter collectively referred to as "vendor"). The SUBRECIPIENT and Contracted Party also acknowledge and agree that any benefit to vendors contracting with the SUBRECIPIENT or Contracted Parties arising from or associated with this Agreement is strictly incidental and all such vendors are not and are not intended to be considered as third-party beneficiaries under any agreement between MDEQ and the SUBRECIPIENT.

Upon execution of any contract between the SUBRECIPIENT and any other party in regard to the project, MDEQ does not assume any authorities, duties, responsibilities, or liabilities under such contract. The SUBRECIPIENT and Contracted Party shall not have any authority to bind or otherwise obligate MDEQ, directly or indirectly, under any contract or agreement between the SUBRECIPIENT and any other party. The SUBRECIPIENT, Contracted Party and its vendors acknowledge and agree that any action taken by MDEQ in its role of grantor, or in its separate and distinct role as regulator shall not in any way change or alter its position as that of grantor.

MDEQ does not have any authority, duty, responsibility, or liability in contract claims or dispute identification, negotiation, resolution, or any other actions regarding contract claims under the contract(s) between the SUBRECIPIENT and any other party. The SUBRECIPIENT and the Contracted Party acknowledge and agree that MDEQ is not obligated to review, comment on, approve, or discuss the merits of any contract claims presented by or to any party. Any MDEQ reviews, approvals, observations, presence at meetings, written communications, verbal communications or other actions are not to be interpreted as addressing the merits of any claims, nor are they to be construed as interpreting the contract between the SUBRECIPIENT and the Contracted Party or any other parties.

5. ACCESS TO RECORDS

Provided Contracted Party is given reasonable advance written notice and such inspection is made during normal business hours of Contracted Party, then the Government Accountability Office, MDEQ, the State or any duly authorized representatives shall have unimpeded, prompt access to any of Contracted Party's books, documents, papers, and other records which are maintained or produced as a result of the Project for the purpose of making audits, investigations, examinations, excerpts, transcriptions, and copies of such documents. This right also includes timely and reasonable access to the Contracted Party's personnel for the purpose of interview and discussion related to such documents. All records related to this Agreement shall be retained by Contracted Party for a minimum of ten (10) years after final payment is made under this Agreement and all pending matters are closed; however, if any audit, litigation or other action arising out of or related in any way to this Project is commenced before the end of the ten (10) year period, the

records shall be retained for one (1) year after all issues arising out of the action are finally resolved or until the end of the ten (10) year period, whichever is later.

Contracted Party is not required to retain the above-mentioned records for the ten (10) year period prescribed in this Section and the "Right to Audit" provision only if all of the following conditions are satisfied:

A. Contracted Party has provided all of the documents described above and in the "Right to Audit" provision to MDEQ prior to the expiration of the ten (10) year retention period and a certification stating the same is simultaneously provided in writing to MDEQ;

B. No audit, litigation or other action arising out of or related in any way to this Project is commenced before Contracted Party provides the records and corresponding certification to MDEQ, in which case, Contracted Party shall retain the records until all issues arising out of the action are finally resolved; and

C. Contracted Party provides MDEQ a minimum of thirty (30) days written notice before providing the above-mentioned records and corresponding certification.

6. RECORD RETENTION AND RIGHT TO AUDIT

The Contracted Party shall maintain and retain books, documents, papers, financial records and other records, including electronic records, as may be prescribed by the MDEQ or by applicable federal and state laws, rules, and regulations. Contracted Party shall retain these records for a period of ten (10) years after final payment. These records shall be made available during the term of the Agreement and the subsequent ten (10) year period for examination, transcription, and audit by MDEQ, the Mississippi State Auditor's Office, its designees, or other authorized bodies, including the Office of Inspector General. If any litigation, claim, investigation, or audit relating to this Agreement or an activity funded under the Agreement is started before the expiration of the ten (10) year period, the records must be retained until all litigation, claims, investigations, or audit findings involving the records have been resolved and final action taken.

7. RIGHT TO INSPECT WORK; SITE ACCESS

MDEQ and their representatives, invitees, and consultants shall have access and the right to conduct announced and unannounced onsite and offsite physical visits to inspect all Work hereunder. Upon request by MDEQ, Contracted Party shall provide MDEQ and its representatives, invitees, and consultants with the opportunity to participate in site inspections, meetings, and/or teleconferences, as appropriate, related to the performance of the Work.

8. CONFLICT OF INTEREST

The Contracted Party covenants that he presently has no interest and shall not acquire any interest direct or indirect in the Project that is the subject to this Agreement or any parcels therein, where applicable, or any other interest which would conflict in any manner or degree with the performance of his services hereunder. The Contracted Party further covenants that, in the performance of this agreement, no person having any such interest shall be employed.

The Contracted Party agrees to establish safeguards to prohibit employees from using positions for a purpose that is or gives the appearance of being motivated by a desire for private gain for themselves or others, particularly those with whom they have a family, business, or other tie.

9. COOPERATION AND EVALUATION

The Contracted Party agrees to assist and cooperate with the MDEQ or its duly designated representatives in the monitoring of the Project(s) to which the Agreement relates, and to provide in form and manner approved by MDEQ such monitoring reports, progress reports, and the like as may be required and to provide such reports at the times specified.

Further, the Contracted Party agrees to cooperate with MDEQ or its duly designated representatives by providing timely responses to all reasonable requests for information to assist in evaluation of the accomplishments of the Project and the agreement for a period of ten (10) years after the date on which the Final Reports are provided.

ATTACHMENT D

ASSURANCES OF COMPLIANCE WITH CIVIL RIGHTS REQUIREMENTS

ASSURANCE OF COMPLIANCE WITH TITLE VI OF THE

CIVIL RIGHTS ACT OF 1964

As a condition of receipt of federal financial assistance from the Department of the Treasury, SUBRECIPIENT provides the assurances stated herein. The federal financial assistance may include federal grants, loans and contracts to provide assistance to SUBRECIPIENT's beneficiaries, the use or rent of Federal land or property at below market value, Federal training, a loan of Federal personnel, subsidies, and other arrangements with the intention of providing assistance. Federal financial assistance does not encompass contracts of guarantee or insurance, regulated programs, licenses, procurement contracts by the Federal government at market value, or programs that provide direct benefits.

The assurances apply to all federal financial assistance from or funds made available through the Department of the Treasury, including any assistance that SUBRECIPIENT may request in the future.

The Civil Rights Restoration Act of 1987 provides that the provisions of the assurances apply to all of the operations of SUBRECIPIENT's program(s) and activity(ies), so long as any portion of SUBRECIPIENT's program(s) or activity(ies) is federally assisted in the manner prescribed above.

1. SUBRECIPIENT ensures its current and future compliance with Title VI of the Civil Rights Act of 1964, as amended, which prohibits exclusion from participation, denial of the benefits of, or subjection to discrimination under programs and activities receiving federal financial assistance, of any person in the United States on the ground of race, color, or national origin (42 U.S.C. § 2000d *et seq.*), as implemented by the Department of the Treasury Title VI regulations at 31 CFR Part 22 and other pertinent executive orders such as Executive Order 13166, directives, circulars, policies, memoranda, and/or guidance documents.

2. SUBRECIPIENT acknowledges that Executive Order 13166, "Improving Access to Services for Persons with Limited English Proficiency," seeks to improve access to federally assisted programs and activities for individuals who, because of national origin, have Limited English proficiency (LEP). SUBRECIPIENT understands that denying a person access to its programs, services, and activities because of LEP is a form of national origin discrimination prohibited under Title VI of the Civil Rights Act of 1964 and the Department of the Treasury's implementing regulations. Accordingly, SUBRECIPIENT shall initiate reasonable steps, or comply with the Department of the Treasury's directives, to ensure that LEP persons have meaningful access to its programs, services, and activities. SUBRECIPIENT understands and agrees that meaningful access may entail providing language assistance services, including oral interpretation and written translation where necessary, to ensure effective communication in SUBRECIPIENT's programs, services, and activities.

3. SUBRECIPIENT agrees to consider the need for language services for LEP persons when SUBRECIPIENT develops applicable budgets and conducts programs, services, and activities. As a resource, the Department of the Treasury has published its LEP guidance at 70 FR 6067. For more information on taking reasonable steps to provide meaningful access for LEP persons, please visit <http://www.lep.gov>.

4. SUBRECIPIENT acknowledges and agrees that compliance with the assurances constitutes a condition of continued receipt of federal financial assistance and is binding upon SUBRECIPIENT and SUBRECIPIENT's successors, transferees, and assignees for the period in which such assistance is provided.

5. SUBRECIPIENT understands and agrees that if any real property or structure is provided or improved with the aid of federal financial assistance by the Department of the Treasury, this assurance obligates SUBRECIPIENT, or in the case of a subsequent transfer, the transferee, for the period during which the real property or structure is used for a purpose for which the federal financial assistance is extended or for another purpose involving the provision of similar services or benefits. If any personal property is provided, this assurance obligates SUBRECIPIENT for the period during which it retains ownership or possession of the property.

6. SUBRECIPIENT shall cooperate in any enforcement or compliance review activities by the Department of the Treasury of the aforementioned obligations. Enforcement may include investigation, arbitration, mediation, litigation, and monitoring of any settlement agreements that may result from these actions. SUBRECIPIENT shall comply with information requests, on-site compliance reviews and reporting requirements.

7. SUBRECIPIENT shall maintain a complaint log and inform the Department of the Treasury of any complaints of discrimination on the grounds of race, color, or national origin, and limited English proficiency covered by Title VI of the Civil Rights Act of 1964 and implementing regulations and provide, upon request, a list of all such reviews or proceedings based on the complaint, pending or completed, including outcome. SUBRECIPIENT also must inform the Department of the Treasury if SUBRECIPIENT has received no complaints under Title VI.

8. SUBRECIPIENT must provide documentation of an administrative agency's or court's findings of non-compliance of Title VI and efforts to address the non-compliance, including any voluntary compliance or other agreements between the SUBRECIPIENT and the administrative agency that made the finding. If SUBRECIPIENT settles a case or matter alleging such discrimination, SUBRECIPIENT must provide documentation of the settlement. If SUBRECIPIENT has not been the subject of any court or administrative agency finding of discrimination, please so state.

MEMORANDUM OF UNDERSTANDING

This Memorandum of Understanding (“MOU”) is entered into by and between the City Council the Mayor of the City of Columbus, Mississippi, and the Planning and Community Development Department Administrator hereinafter referred to as the Parties. In consideration of those mutual undertakings, the Parties agree as follows:

WHEREAS, the City Council, is designated to accept and administer funds from the federal American Rescue Plan Act (“ARPA”), sections 602 and 603 of the Social Security Act as added by section 9901 of the American Rescue Plan Act of 2021 (the “Act”), Pub. L. No. 117-2 (Mar. 11, 2021); and

WHEREAS, the Mayor is tasked with overseeing the day to day operations of the Municipality; and

WHEREAS, the Planning and Community Development Department Administrator is tasked with overseeing the administration of the Blight Elimination Program; and

WHEREAS, the Board must approve the Municipality’s budget and the Mayor executes the expenditures; and

WHEREAS, the Parties desire to enter into this MOU to memorialize their understanding of the mutual advantages of this cooperative relationship.

NOW, THEREFORE, the Parties agree to the terms and conditions set forth below:

I. PURPOSE

The purpose of this MOU is to memorialize an agreement to obligate the Municipality’s ARPA State and Local Fiscal Recovery Funds (“Funds”) for those purposes set forth in the Grant Agreement between the City of Columbus and the Department of Housing and Urban Development (“HUD”), FY 23 Community Project Funding Grant Agreement No. B-23-CP-MS-0917 and set forth in Attachment “A” hereby adopted and incorporated by reference herein, along with any current or future modifications thereto (“HUD Grant Agreement”).

II. CONDITIONS AND SCOPE

The Council agrees to appropriate and the Mayor agrees to expend the Funds to perform the “Scope of Work,” as set forth in Attachment “A” the HUD Grant Agreement, for the “Project” as set forth in HUD Grant Agreement.

III. AMOUNT

The City Council agrees to provide and obligate the Funds in an amount not to exceed the funds as set forth in the HUD Grant Agreement, the Mayor agrees to expend the Funds in such amount and the Planning and Community Development Administrator agrees to administer the Blight Elimination Program.

IV. TERM

The MOU shall be effective from the date executed below and shall expire on January 1, 2027.

V. BINDING EFFECT

The MOU shall be binding upon the Parties hereto and upon any respective successors and assigns of the Parties.

VI. OBLIGATION OF THE PARTIES

The Parties agree to the following obligations under this MOU:

- a. The City Council shall provide the Mayor the Funds set forth in HUD Grant Agreement.
- b. The Mayor shall expend the Funds in amount to pay for the cost of the Scope of Work necessary to implement the Project.
- c. The Mayor shall follow federal and state procurement and expenditure requirements as required by and set forth in the HUD Grant Agreement.
- d. The Mayor shall ensure a complete procurement file for each contract necessary to perform the Scope of Work in the Grant Agreement is submitted to HUD with reimbursement requests in accordance therewith.
- e. The Planning and Community Development Department Administrator shall administer the Blight Elimination Program.

VII. Applicable Law

This MOU shall be governed by and construed in accordance with the laws of the State of Mississippi.

Agreed to this the _____ day of _____, 2024.

Planning & Community Development, Administrator

Vice Mayor/Mayor Pro Tem, City Council/Board

Mayor

**FY 2023 COMMUNITY PROJECT FUNDING
GRANT AGREEMENT NO. B-23-CP-MS-0917**

Grantee Name: City of Columbus

Grantee Address: 523 Main St. Columbus, MS 39701

Grantee's Unique Entity Identifier (UEI):

Grantee's Employer Identification Number (EIN) 64-6000273

Federal Award Identification Number (FAIN) B-23-CP-MS-0917

Assistance Listing Number and Name 14.251 Economic Development Initiative,
Community Project Funding, and Miscellaneous Grants

Period of Performance/Budget Period Start Date Date of grant obligation

Period of Performance/Budget Period End Date August 31, 2031

This Grant Agreement between the Department of Housing and Urban Development (HUD) and City of Columbus (the Grantee) is made pursuant to the authority of the Consolidated Appropriations Act, 2023 (Public Law 117-328) and the Explanatory Statement for Division L of that Act, which was printed in the Senate section of the Congressional Record on December 20, 2022 (Explanatory Statement).

In reliance upon and in consideration of the mutual representations and obligations under this Grant Agreement, HUD and the Grantee agree as follows:

ARTICLE I. Definitions

The definitions at 2 CFR 200.1 apply to this Grant Agreement, except where this Grant Agreement specifically states otherwise.

Budget period is defined in 2 CFR 200.1 and begins and ends on the dates specified above for the Period of Performance/Budget Period Start Date and Period of Performance/Budget Period End Date.

Period of Performance is defined in 2 CFR 200.1 and begins and ends on the dates specified above for the Period of Performance/Budget Period Start Date and Period of Performance/Budget Period End Date.

ARTICLE II. Total Grant Amount

Subject to the provisions of the Grant Agreement, HUD will make grant funds in the amount of \$3,000,000 available to the Grantee.

ARTICLE III. Award-Specific Requirements

A. Federal Award Description. The Grantee must use the Federal funds provided under this Grant Agreement (Grant Funds) to carry out the Grantee's "Project." Unless changed in accordance with Article III, section C of this Grant Agreement, the Grantee's Project shall be as described in the Project Narrative that is approved by HUD as of the date that HUD signs this Grant Agreement. For reference, HUD will attach this approved Project Narrative as Appendix 1 to the Grant Agreement on the date that HUD signs this Grant Agreement.

"A"

B. **Approved Budget.** The Grantee must use the Grant Funds as provided by the Approved Budget. Unless changed in accordance with Article III, section C of this Grant Agreement, the Approved Budget shall be the line-item budget that is approved by HUD as of the date that HUD signs this Grant Agreement. For reference, HUD will attach this approved line-item budget as Appendix 2 to this Grant Agreement on the date that HUD signs this Grant Agreement.

C. **Project and Budget Changes.** All changes to the Grantee's Project or Approved Budget must be made in accordance with 2 CFR 200.308 and this Grant Agreement. To request HUD's approval for a change in the Project or Approved Budget, the Grantee must submit a formal letter to the Director of HUD's Office of Economic Development - Congressional Grants Division through the assigned Grant Officer. The letter must be submitted by email to the assigned Grant Officer and must provide justification for the change. The email submitting the letter must also include a revised project narrative or revised line-item budget, as applicable, that includes the requested change. The Grantee is prohibited from making project or budget changes that would conflict with the Applicable Appropriations Act Conditions described in Article III, section D of this Grant Agreement. The assigned Grant Officer for this grant is provided in the Award Letter for this grant and found on HUD's website. The HUD Office of Economic Development – Congressional Grants Division will notify the Grantee in writing, by email, whether HUD approves or disapproves the change. Before the Grantee expends Grant Funds in accordance with any change approved by HUD or otherwise allowed by 2 CFR 200.308, the Grantee must update its grant information in Disaster Recovery Grant Reporting (DRGR) to reflect that change.

D. **Applicable Appropriations Act Conditions.** The conditions that apply to the Grant Funds as provided by the Consolidated Appropriations Act, 2023 and the Explanatory Statement are hereby incorporated and made part of this Grant Agreement. In the event of a conflict between those conditions, the conditions provided by the Act will govern. The Grant Funds are not subject to the Community Development Block Grants regulations at 24 CFR part 570 or Title I of the Housing and Community Development Act of 1974.

E. In accordance with 2 CFR 200.307(b), costs incidental to the generation of program income may be deducted from gross income to determine program income, provided these costs have not been charged to the grant. As authorized under 2 CFR 200.307(e)(2), program income may be treated as an addition to the Federal award, provided that the Grantee uses that income for allowable costs under this Grant Agreement. In accordance with 2 CFR 200.307(b), costs incidental to the generation of program income may be deducted from gross income to determine program income, provided these costs have not been charged to the grant. Any program income that cannot be expended on allowable costs under this Grant Agreement must be paid to HUD before closeout of the grant, unless otherwise specified by an applicable Federal statute.

F. The Grantee must use the Grant Funds only for costs (including indirect costs) that meet the applicable requirements in 2 CFR part 200 (including appendices). The Grantee's indirect cost rate information is as provided in Appendix 3 to this Grant Agreement. Unless the Grantee is an Institution of Higher Education, the Grantee must immediately notify HUD upon any change in the Grantee's indirect cost rate during the Period of Performance, so that HUD can amend the Grant Agreement to reflect the change if necessary. Consistent with 2 CFR Part 200, Appendix III (C.7), if the Grantee is an Institution of Higher Education and has a negotiated rate in effect on the date this Grant Agreement is signed by HUD, the Grantee may use only that rate for its indirect costs during the Period of Performance.

G. The Grantee must comply with any specific award conditions that HUD may attach to this Grant Agreement as provided by 2 CFR 200.208. If applicable, these conditions will be listed or added as Appendix 5 to this Grant Agreement.

H. The Grantee is responsible for managing the Project and ensuring the proper use of the Grant Funds. The Grantee is also responsible for ensuring the completion of the Project, the grant closeout, and compliance with all applicable federal requirements. The Grantee may subaward all or a portion of its funds to one or more subrecipients, as identified in the Project Narrative (Appendix 1) or as may be approved by HUD in accordance with 2 CFR 200.308. All subawards made with funding under this Grant Agreement are subject to the subaward requirements under 2 CFR Part 200, including 2 CFR 200.332, and other requirements provided by this Grant Agreement. The Grantee is responsible for ensuring each subrecipient complies with all requirements under this Grant Agreement, including the general federal requirements in Article IV. A subaward may be made to a for-profit entity only if HUD expressly approves that subaward and the for-profit entity is made subject to the same Federal requirements that apply to all other subrecipients, including the requirements 2 CFR part 200 provides for a "non-Federal entity" that receives a subaward.

ARTICLE IV. General Federal Requirements

A. If the Grantee is a unit of general local government, a State, an Indian Tribe, or an Alaskan Native Village, the Grantee is the Responsible Entity (as defined in 24 CFR part 58) and agrees to assume all of the responsibilities for environmental review and decision-making and action, as specified and required in regulations issued by the Secretary pursuant to section 305(c) of the Multifamily Housing Property Disposition Reform Act of 1994 and published in 24 CFR Part 58.

B. If the Grantee is a housing authority, redevelopment agency, academic institution, hospital or other non-profit organization, the Grantee shall request the unit of general local government, Indian Tribe or Alaskan Native Village, within which the Project is located and which exercises land use responsibility, to act as Responsible Entity and assume all of the responsibilities for environmental review and decision-making and action as specified in paragraph A above, and the Grantee shall carry out all of the responsibilities of a grantee under 24 CFR Part 58.

C. After December 29, 2022, neither the Grantee nor any of its contractors, subrecipients and other funding and development partners may undertake, or commit or expend Grant Funds or local funds for, project activities (other than for planning, management, development and administration activities), unless a contract requiring those activities was already executed on or before December 29, 2022, until one of the following occurs: (i) the Responsible Entity has completed the environmental review procedures required by 24 CFR part 58, and HUD has approved the environmental certification and given a release of funds; (ii) the Responsible Entity has determined and documented in its environmental review record that the activities are exempt under 24 CFR 58.34 or are categorically excluded and not subject to compliance with environmental laws under 24 CFR 58.35(b); or (iii) HUD has performed an environmental review under 24 CFR part 50 and has notified Grantee in writing of environmental approval of the activities.

D. Following completion of the environmental review process, the Grantee (recipient) shall exercise oversight, monitoring, and enforcement as necessary to assure that decisions and mitigation measures adopted through the environmental review process are carried out during project development and implementation.

E. The Grantee must comply with the generally applicable HUD and CPD requirements in 24 CFR Part 5, subpart A, including all applicable fair housing, and civil rights requirements. If the Grantee is a Tribe or a Tribally Designated Housing Entity (TDHE) as established under 24 CFR 1000.206, the Grantee must comply with the nondiscrimination requirements in 24 CFR 1000.12 in lieu of the nondiscrimination requirements in 24 CFR 5.105(a). The Grantee must report data on the race, color, religion, sex, national origin, age, disability, and family characteristics of persons and households who are applicants for, participants in, or beneficiaries or potential beneficiaries of the Grantee's Project, consistent with the instructions and forms provided by HUD in order to carry out its responsibilities under the Fair Housing Act, Executive Order 11063, Title VI of the Civil Rights Act of 1964, and Section 562 of the Housing and Community Development Act of 1987 (e.g. HUD-27061).

F. The Grantee must comply with the Uniform Administrative Requirements, Cost Principles, and Audit Requirements in 2 CFR part 200, as may be amended from time to time. If 2 CFR part 200 is amended to replace or renumber sections of part 200 that are cited specifically in this Grant Agreement, the part 200 requirements as renumbered or replaced by the amendments will govern the obligations of HUD and the Grantee after those amendments become effective.

G. The Grantee must comply with the Award Term in Appendix A to 2 CFR Part 25 ("System for Award Management and Universal Identifier Requirements") and the Award Term in Appendix A to 2 CFR Part 170 ("Reporting Subawards and Executive Compensation"), which are hereby incorporated into and made part of this Grant Agreement.

H. If the Total Grant Amount, as provided in Article II of this Grant Agreement, is greater than \$500,000, the Grantee must comply with the Award Term and Condition for Grantee Integrity and Performance Matters in Appendix 4 to this Grant Agreement.

I. Unless the Grantee is exempt from the Byrd Amendment as explained below, the Grantee must comply with the provisions of Section 319 of Public Law 101-121, 31 U.S.C. 1352, (the Byrd Amendment) and 24 CFR Part 87, which prohibit recipients of Federal contracts, grants, or loans from using appropriated funds for lobbying the executive or legislative branches of the Federal Government in connection with a specific contract, grant, loan, or cooperative agreement. The Grantee must include in its award documents for all sub-awards at all tiers (including subcontracts, subgrants, and contracts under grants, loans, and cooperative agreements), the requirements for the certification required by Appendix A to 24 CFR Part 87 and for disclosure using Standard Form- LLL (SF-LLL), "Disclosure of Lobbying Activities." In addition, the Grantee must obtain the executed certification required by Appendix A and an SF-LLL from all covered persons. "Person" is as defined by 24 CFR Part 87. Federally recognized Indian tribes and TDHEs established by Federally recognized Indian tribes as a result of the exercise of the tribe's sovereign power are excluded from coverage of the Byrd Amendment. State-recognized Indian tribes and TDHEs established only under state law must comply with this requirement.

J. The Grantee must comply with drug-free workplace requirements in Subpart B of 2 CFR Part 2429, which adopts the governmentwide implementation (2 CFR Part 182) of sections 5152-5158 of the Drug-Free Workplace Act of 1988, Pub. L. 100-690, Title V, Subtitle D (41 U.S.C. 701-707).

K. The Grantee must comply with the Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970 (URA) as implemented by regulations at 49 CFR Part 24. The URA applies to acquisitions of real property and relocation occurring as a direct result of the acquisition, rehabilitation, or demolition of real property for Federal or Federally funded programs or projects. Real property acquisition that receives Federal financial assistance for a program or project, as defined in 49 CFR 24.2, must comply with the acquisition requirements contained in 49 CFR part 24, subpart B. Unless otherwise specified in law, the relocation requirements of the URA and its implementing regulations at 49 CFR part 24, cover any displaced person who moves from real property or moves personal property from real property as a direct result of acquisition, rehabilitation, or demolition for a program or project receiving HUD financial assistance

L. If Grant Funds are used for purchase, lease, support services, operation, or work that may disturb painted surfaces, of pre-1978 housing, you must comply with the lead-based paint evaluation and hazard reduction requirements of HUD's lead- based paint rules (Lead Disclosure; and Lead Safe Housing (24 CFR part 35)), and EPA's lead- based paint rules (e.g., Repair, Renovation and Painting; Pre-Renovation Education; and Lead Training and Certification (40 CFR part 745)).

M. The Grantee must comply with Section 3 of the Housing and Urban Development Act of 1968 (Section 3), 12 U.S.C. 1701u, and HUD's regulations at 24 CFR part 75, as applicable, including the reporting requirements in 24 CFR 75.25. Grants made to Tribes and TDHEs are subject to Indian Preference requirements in Section 7(b) of the Indian Self-Determination and Education Assistance Act (25 U.S.C. 5307(b)). As stated in 24 CFR 75.3(c), grants to Tribes and TDHEs are subject to Indian Preference requirements in lieu of Section 3. Grantees that are not exempt from Section 3 must submit annual reports of Section 3

accomplishment Performance Measures in DRGR in January of the calendar year. This report reflects Section 3 accomplishments for the previous calendar year.

N. The Grantee must not use any Grant Funds to support any Federal, state, or local project that seeks to use the power of eminent domain, unless eminent domain is employed only for a public use. Public use includes use of funds for mass transit, railroad, airport, seaport, or highway projects, and utility projects which benefit or serve the general public (including energy-related, communication-related, water-related, and waste water-related infrastructure), other structures designated for use by the general public or with other common-carrier or public-utility functions that serve the general public and are subject to regulation and oversight by the government, and projects for the removal of an immediate threat to public health and safety or brownfields, as defined in the Small Business Liability Relief and Brownfields Revitalization Act (Pub. L. 107-118). Public use does not include economic development that primarily benefits private entities.

O. The Grantee must not use any Grant Funds to maintain or establish a computer network that does not block the viewing, downloading, and exchanging of pornography. This requirement does not limit the use of funds necessary for any Federal, State, tribal, or local law enforcement agency or any other entity carrying out criminal investigations, prosecution, or adjudication activities.

P. The Grantee must administer its Grant Funds in accordance with the Conflict of Interest requirements set forth in Appendix 6 of this Grant Agreement.

Q. The Grantee must comply with the governmentwide debarment and suspension requirements in 2 CFR part 180 as incorporated and supplemented by HUD's regulations at 2 CFR part 2424.

R. The Grantee must comply with the award term and condition regarding trafficking in persons in Appendix 7 of this Grant Agreement.

S. The assurances and certifications the Grantee has made and submitted to HUD are incorporated by this reference and made part of this Grant Agreement.

ARTICLE V. Drawdown Requirements

A. The Grantee may not draw down Grant Funds until HUD has received and approved any certifications and disclosures required by 24 CFR 87.100 concerning lobbying, if applicable.

B. The Grantee must use HUD's Disaster Recovery Grant Reporting (DRGR) system to draw down Grant Funds and report to HUD on activities.

C. The Grantee must enter activity and budget information in DRGR that is consistent with the Grantee's Project and Approved Budget as described in Article III, sections A and B of this Grant Agreement and complies with HUD's instructions for entering information in DRGR found in the document titled "Grant Award Instructions" that accompanies the Grant Agreement.

D. The Grantee must only enter activities in DRGR that are described in the Approved Budget.

E. The Grantee must expend all Grant Funds in accordance with the activity and budget information in DRGR.

F. Each drawdown of Grant Funds constitutes a representation by the Grantee that the funds will be used in accordance with this Grant Agreement.

G. The Grantee must use DRGR to track the use of program income and must report the receipt and use of program income in the reports the Grantee submits to HUD under Article VI of this Grant Agreement. The Grantee must expend program income before drawing down Grant Funds through DRGR.

H. Notwithstanding any other provision of this grant agreement, HUD will not be responsible for payment of any Grant Funds after the date Treasury closes the account in accordance with 31 U.S.C. § 1552. Because Treasury may close the account up to one week before the September 30 date specified by 31 U.S.C. § 1552, the Grantee is advised to make its final request for payment under the grant no later than September 15, 2031.

ARTICLE VI. Program-Specific Reporting Requirements

In addition to the general reporting requirements that apply under other provisions of this Agreement, the following program-specific reporting requirements apply to the Grantee:

A. The Grantee must submit a performance report in DRGR on a semi-annual basis and must include a completed Federal financial report as an attachment to each performance report in DRGR. Performance reports shall consist of a narrative of work accomplished during the reporting period. During the Period of Performance, the Grantee must submit these reports in DRGR no later than 30 calendar days after the end of the 6-month reporting period. The first of these reporting periods begins on the first of January or June (whichever occurs first) after the date this Grant Agreement is signed by HUD.

B. The performance report must contain the information required for reporting program performance under 2 CFR 200.329(c)(2) and (d), including a comparison of actual accomplishments to the objectives of the Project as described in Article III, section A of this Grant Agreement, the reasons why established goals were not met, if appropriate, and additional pertinent information including, when appropriate, analysis and explanation of cost overruns or high unit costs.

C. Financial reports must be submitted using DRGR or such future collections HUD may require and as approved by OMB and listed on the Grants.gov website (<https://www.grants.gov/web/grants/forms/post-award-reporting-forms.html>).

D. The performance and financial reports will undergo review and approval by HUD. If a report submission is insufficient, HUD will reject the report in DRGR and identify the corrections the Grantee must make.

E. No drawdown of funds will be allowed through DRGR while the Grantee has an overdue performance or financial report.

F. The Grantee must report and account for all property acquired or improved with Grant Funds as provided by 2 CFR part 200 using the applicable common forms approved by OMB and provided on the Grants.gov website (<https://www.grants.gov/web/grants/forms/post-award-reporting-forms.html>). This reporting obligation includes submitting status reports on real property at least annually as provided by 2 CFR 200.330, accounting for real and personal property acquired or improved with Grant Funds as part of Project Closeout, and promptly submitting requests for disposition instructions as provided by 2 CFR 200.311(c), 200.313(e), and 200.314(a).

ARTICLE VII. Project Closeout

A. The grant will be closed out in accordance with 2 CFR part 200, as may be amended from time to time, except as otherwise specified in this Grant Agreement.

B. The Grantee must submit to HUD a written request to closeout the grant no later than 30 calendar days after the Grantee has drawn down all Grant Funds and completed the Project as described in Article III, section A of this Grant Agreement. HUD will then send the Closeout Agreement and Closeout Certification to the Grantee.

C. At HUD's option, the Grantee may delay initiation of project closeout until the resolution of any findings as a result of the review of semi-annual activity reports in DRGR. If HUD exercises this option, the Grantee must promptly resolve the findings.

D. The Grantee recognizes that the closeout process may entail a review by HUD to determine compliance with the Grant Agreement by the Grantee and all participating parties. The Grantee agrees to cooperate with any HUD review, including reasonable requests for on-site inspection of property acquired or improved with Grant Funds.

E. No later than 120 calendar days after the Period of Performance, Grantees shall provide to HUD the following documentation:

1. A Certification of Project Completion.
2. A Grant Closeout Agreement.
3. A final financial report giving the amount and types of project costs charged to the grant (that meet the allowability and allocability

requirements of 2 CFR part 200, subpart E); a certification of the costs; and the amounts and sources of other project funds.

4. A final performance report providing a comparison of actual accomplishments with the objectives of the Project, the reasons for slippage if established objectives were not met and additional pertinent information including explanation of significant cost overruns.
5. A final property report, if specifically requested by HUD at the time of closeout.

ARTICLE VIII. Default

A default under this Grant Agreement shall consist of any use of Grant Funds for a purpose other than as authorized by this Grant Agreement, any noncompliance with statutory, regulatory, or other requirements applicable to the Grant Funds, any other material breach of this Grant Agreement, or any material misrepresentation in the Grantee's submissions to HUD in anticipation of this award. If the Grantee fails to comply with the terms and conditions of the Grant Agreement, HUD may adjust specific conditions of this Grant Agreement as described in 2 CFR part 200, as may be amended from time to time. If HUD determines that noncompliance cannot be remedied by imposing additional conditions, HUD may take one or more of the remedies for noncompliance described in 2 CFR part 200, as may be amended from time to time. HUD may also terminate all or a part of this award as provided by 2 CFR 200.340 and other applicable provisions of 2 CFR part 200, as may be amended from time to time. Nothing in this Grant Agreement shall be construed as creating or justifying any claim against the Federal government or the Grantee by any third party.

ARTICLE IX. HUD Contact Information

Except where this Grant Agreement specifically states otherwise, all requests, submissions, and reports the Grantee is required to make to HUD under this Grant Agreement must be made in writing via email to CPFGGrants@hud.gov.

This agreement is hereby executed on behalf of the Grantee and HUD as follows:

GRANTEE

(Name of Organization)

BY: _____
(Signature of Authorized Official)

(Typed Name and Title of Authorized Official)

(Date)

HUD

BY: _____
Robin J. Keegan,
Deputy Assistant Secretary for Economic Development

(Date)

APPENDIX 1 – Project Narrative

APPENDIX 2 – Approved Budget

APPENDIX 3 – Grantee’s Indirect Cost Rate Information

Subject to the applicable requirements in 2 CFR part 200 (including its appendices), the Grantee will use an indirect cost rate as represented by the Grantee below:

- ☐ The Grantee will not use an indirect cost rate to charge its indirect costs to the grant.
- ☐ The Grantee will use the indirect cost rate(s) identified in the table below to charge its indirect costs to the grant.

Agency/Dept./Major Function	Indirect cost rate	Direct Cost Base
_____	_____ %	_____
_____	_____ %	_____

[PLEASE NOTE: The grantee must check one of the two boxes above. If the second box is checked, the corresponding table must be filled out as described below.

The table must include each indirect cost rate that will be used to calculate the Grantee’s indirect costs under the grant. The table must also specify the type of direct cost base to which each included rate applies (for example, Modified Total Direct Costs (MTDC)). Do not include indirect cost rate information for subrecipients.

For government entities, enter each agency or department that will carry out activities under the grant, the indirect cost rate applicable to each department/agency (including if the de minimis rate is used per 2 CFR 200.414), and the type of direct cost base to which the rate will be applied.

For nonprofit organizations that use the Simplified Allocation Method for indirect costs or elects to use the de minimis rate of 10% of Modified Total Direct Costs in accordance with 2 CFR 200.414, enter the applicable indirect cost rate and type of direct cost base in the first row of the table.

For nonprofit organizations that use the Multiple Allocation Base Method, enter each major function of the organization for which a rate was developed and will be used under the grant, the indirect cost rate applicable to that major function, and the type of direct cost base to which the rate will be applied.]

APPENDIX 4 –

Award Term and Condition for Grantee Integrity and Performance Matters

Reporting of Matters Related to Grantee Integrity and Performance

1. General Reporting Requirement

If the total value of the Grantee's currently active grants, cooperative agreements, and procurement contracts from all Federal awarding agencies exceeds \$10,000,000 for any period of time during the period of performance of this Federal award, then during that period of time the Grantee must maintain the currency of information reported to the System for Award Management (SAM) that is made available in the designated integrity and performance system (currently the Federal Awardee Performance and Integrity Information System (FAPIIS)) about civil, criminal, or administrative proceedings described in paragraph 2 of this award term and condition. This is a statutory requirement under section 872 of Public Law 110-417, as amended (41 U.S.C. 2313). As required by section 3010 of Public Law 111-212, all information posted in the designated integrity and performance system on or after April 15, 2011, except past performance reviews required for Federal procurement contracts, will be publicly available.

2. Proceedings About Which Grantee Must Report

During any period of time when the Grantee is subject to the requirement in paragraph 1 of this award term and condition, the Grantee must submit the information required about each proceeding that:

- a. Is in connection with the award or performance of a grant, cooperative agreement, or procurement contract from the Federal Government;
- b. Reached its final disposition during the most recent five-year period; and
- c. Is one of the following:
 - (1) A criminal proceeding that resulted in a conviction, as defined in paragraph 5 of this award term and condition;
 - (2) A civil proceeding that resulted in a finding of fault and liability and payment of a monetary fine, penalty, reimbursement, restitution, or damages of \$5,000 or more;
 - (3) An administrative proceeding, as defined in paragraph 5. of this award term and condition, that resulted in a finding of fault and liability and the Grantee's payment of either a monetary fine or penalty of \$5,000 or more or reimbursement, restitution, or damages in excess of \$100,000; or
 - (4) Any other criminal, civil, or administrative proceeding if:
 - (i) It could have led to an outcome described in paragraph 2.c.(1), (2), or (3) of this award term and condition;

(ii) It had a different disposition arrived at by consent or compromise with an acknowledgment of fault on the Grantee's part; and

(iii) The requirement in this award term and condition to disclose information about the proceeding does not conflict with applicable laws and regulations.

3. Reporting Procedures

During any period of time when the Grantee is subject to the requirement in paragraph 1 of this award term and condition, the Grantee must enter in the SAM Entity Management area the information that SAM requires about each proceeding described in paragraph 2 of this award term and condition. The Grantee does not need to submit the information a second time under assistance awards that the Grantee received if the Grantee already provided the information through SAM because the Grantee was required to do so under Federal procurement contracts that the Grantee was awarded.

4. Reporting Frequency

During any period of time when the Grantee is subject to the requirement in paragraph 1 of this award term and condition, the Grantee must report proceedings information through SAM for the most recent five-year period, either to report new information about any proceeding(s) that the Grantee has not reported previously or affirm that there is no new information to report. If the Grantee has Federal contract, grant, and cooperative agreement awards with a cumulative total value greater than \$10,000,000, the Grantee must disclose semiannually any information about the criminal, civil, and administrative proceedings.

5. Definitions

For purposes of this award term and condition:

a. Administrative proceeding means a non-judicial process that is adjudicatory in nature in order to make a determination of fault or liability (e.g., Securities and Exchange Commission Administrative proceedings, Civilian Board of Contract Appeals proceedings, and Armed Services Board of Contract Appeals proceedings). This includes proceedings at the Federal and State level but only in connection with performance of a Federal contract or grant. It does not include audits, site visits, corrective plans, or inspection of deliverables.

b. Conviction, for purposes of this award term and condition, means a judgment or conviction of a criminal offense by any court of competent jurisdiction, whether entered upon a verdict or a plea, and includes a conviction entered upon a plea of nolo contendere.

c. Total value of currently active grants, cooperative agreements, and procurement contracts includes—

(1) Only the Federal share of the funding under any Federal award with a cost share or match requirement; and

(2) The value of all expected funding increments under a Federal award and options, even if not yet exercised.

APPENDIX 5 – Specific Award Conditions
NONE.

APPENDIX 6 – Conflict of Interest Requirements

1. *Conflicts Subject to Procurement Regulations.* When procuring property or services, the grantee and its subrecipients shall comply with the applicable conflict-of-interest rules in 2 CFR 200.317 and 2 CFR 200.318(c). In all cases not governed by 2 CFR 200.317 and 2 CFR 200.318(c), the Grantee and its subrecipients must follow the requirements contained in paragraphs 2-5 below.

2. *General prohibition.* No person who is an employee, agent, consultant, officer, or elected or appointed official of the Grantee or subrecipient and who exercises or has exercised any functions or responsibilities with respect to assisted activities, or who is in a position to participate in a decision making process or gain inside information with regard to such activities, may obtain a financial interest or benefit from the activity, or have a financial interest in any contract, subcontract, or agreement with respect thereto, or the proceeds thereunder, either for himself or herself or for those with whom he or she has immediate family or business ties, during his or her tenure or for one year thereafter. Immediate family ties include (whether by blood, marriage or adoption) the spouse, parent (including a stepparent), child (including a stepchild), sibling (including a stepsibling), grandparent, grandchild, and in-laws of a covered person.

3. *Exceptions.* HUD may grant an exception to the general prohibition in paragraph (ii) upon the Grantee's written request and satisfaction of the threshold requirements in paragraph (iv), if HUD determines the exception will further the Federal purpose of the award and the effective and efficient administration of the Grantee's Project, taking into account the cumulative effects of the factors in paragraph (v).

4. *Threshold requirements for exceptions.* HUD will consider an exception only after the Grantee has provided the following documentation:

- a. A disclosure of the nature of the conflict, accompanied by an assurance that there has been public disclosure of the conflict and a description of how that disclosure was made; and
- b. An opinion of the Grantee's attorney that the interest for which the exception is sought would not violate state or local law.

5. *Factors to be considered for exceptions.* In determining whether to grant a requested exception after the Grantee has satisfactorily met the threshold requirements in paragraph (iii), HUD will consider the cumulative effect of the following factors, where applicable:

- a. Whether the exception would provide a significant cost benefit or an essential degree of expertise to the program or project that would otherwise not be available;
- b. Whether an opportunity was provided for open competitive bidding or negotiation;
- c. Whether the person affected is a member of a group or class of low- or moderate-income persons intended to be the beneficiaries of the assisted activity, and the exception

will permit such person to receive generally the same interests or benefits as are being made available or provided to the group or class;

d. Whether the affected person has withdrawn from his or her functions or responsibilities, or the decision-making process regarding the assisted activity in question;

e. Whether the interest or benefit was present before the affected person was in a position as described in paragraph (ii);

f. Whether undue hardship will result either to the Grantee or the person affected when weighed against the public interest served by avoiding the prohibited conflict; and

g. Any other relevant considerations.

6. *Disclosure of potential conflicts of interest.* The Grantee must disclose in writing to HUD any potential conflict of interest.

APPENDIX 7 – Award Term and Condition Regarding Trafficking in Persons

The following award term and condition, which is required by 2 CFR part 175, applies as written:

a. Provisions applicable to a grantee that is a private entity.

1. You as the grantee, your employees, subrecipients under this award, and subrecipients' employees may not—
 - i. Engage in severe forms of trafficking in persons during the period of time that the award is in effect;
 - ii. Procure a commercial sex act during the period of time that the award is in effect; or
 - iii. Use forced labor in the performance of the award or subawards under the award.
2. We as the Federal awarding agency may unilaterally terminate this award, without penalty, if you or a subrecipient that is a private entity:
 - i. Is determined to have violated a prohibition in paragraph a.1 of this award term; or
 - ii. Has an employee who is determined by the agency official authorized to terminate the award to have violated a prohibition in paragraph a.1 of this award term through conduct that is either—

A. Associated with performance under this award; or

B. Imputed to you or the subrecipient using the standards and due process for imputing the conduct of an individual to an organization that are provided in 2 CFR Part 180, “OMB Guidelines to Agencies on Governmentwide Debarment and Suspension (Nonprocurement),” as implemented by HUD at 2 CFR 2424.

b. Provision applicable to a grantee other than a private entity.

We as the Federal awarding agency may unilaterally terminate this award, without penalty, if a subrecipient that is a private entity—

1. Is determined to have violated an applicable prohibition in paragraph a.1 of this award term; or
2. Has an employee who is determined by the agency official authorized to terminate the award to have violated an applicable prohibition in paragraph a.1 of this award term through conduct that is either:

- i. Associated with performance under this award; or
- ii. Imputed to the subrecipient using the standards and due process for imputing the conduct of an individual to an organization that are provided in 2 CFR part 180, "OMB Guidelines to Agencies on Governmentwide Debarment and Suspension (Nonprocurement)," as implemented by HUD at 2 CFR 2424.

c. Provisions applicable to any grantee.

1. You must inform us immediately of any information you receive from any source alleging a violation of a prohibition in paragraph a.1 of this award term.
2. Our right to terminate unilaterally that is described in paragraph a.2 or b of this section:
 - i. Implements section 106(g) of the Trafficking Victims Protection Act of 2000 (TVPA), as amended (22 U.S.C. 7104(g)), and
 - ii. Is in addition to all other remedies for noncompliance that are available to us under this award.
3. You must include the requirements of paragraph a.1 of this award term in any subaward you make to a private entity.

d. Definitions. For purposes of this award term:

1. "Employee" means either:
 - i. An individual employed by you or a subrecipient who is engaged in the performance of the project or program under this award; or
 - ii. Another person engaged in the performance of the project or program under this award and not compensated by you including, but not limited to, a volunteer or individual whose services are contributed by a third party as an in-kind contribution toward cost sharing or matching requirements.
2. "Forced labor" means labor obtained by any of the following methods: the recruitment, harboring, transportation, provision, or obtaining of a person for labor or services, through the use of force, fraud, or coercion for the purpose of subjection to involuntary servitude, peonage, debt bondage, or slavery.

3. "Private entity":

i. Means any entity other than a State, local government, Indian tribe, or foreign public entity, as those terms are defined in 2 CFR 175.25.

ii. Includes:

A. A nonprofit organization, including any nonprofit institution of higher education, hospital, or tribal organization other than one included in the definition of Indian tribe at 2 CFR 175.25(b).

B. A for-profit organization.

4. "Severe forms of trafficking in persons," "commercial sex act," and "coercion" have the meanings given at section 103 of the TVPA, as amended (22 U.S.C. 7102).

ATTACHMENT A

**MISSISSIPPI DEPARTMENT OF ENVIRONMENTAL QUALITY
MISSISSIPPI MUNICIPALITY AND COUNTY WATER INFRASTRUCTURE GRANT**

**STATE OF MISSISSIPPI
COUNTY OF HINDS**

MDEQ AGREEMENT NO. 82-1-CW-5.5

SUBAWARD AGREEMENT

This document is a Subaward Agreement (this “Agreement”) between the Mississippi Department of Environmental Quality (“MDEQ”), a Pass-through entity as defined in 2 C.F.R. § 200.1, and Columbus Light & Water Department, UEI Number: NUAMW4C99HZ6 (“SUBRECIPIENT”, and together with MDEQ, the “Parties”, and each, a “Party”) to provide grant funds for the Work conducted under the Mississippi Municipality and County Water Infrastructure (“MCWI”) Grant Program (the “Program”) as specified in Article 4.

1. SOURCE OF FUNDS

The grant funds provided by this Agreement are made available pursuant to the MCWI Grant Program Act of 2022, Mississippi Senate Bill 2822, 2022 Regular Session (April 26, 2022), provided through funds awarded to the State of Mississippi pursuant to the American Rescue Plan Act of 2021 (“ARPA”), Public Law 117-2 (March 11, 2021), provided through the U.S. Department of Treasury pursuant to Federal Award # SLFRP0003 and CFDA No. 21.027 (Coronavirus State and Local Fiscal Recovery Funds) awarded on May 10, 2021, and subsequently to MDEQ through Mississippi Senate Bill 3056, 2022 Regular Session (April 26, 2022).

2. PROJECT

Under this Agreement, MDEQ agrees to disburse funds to SUBRECIPIENT in accordance with the terms herein to reimburse the costs associated with SUBRECIPIENT’s implementation of the project entitled “Sanitary System Sewer Improvements, Part A - 22nd St. S. Lift Station Renovation, Part B - Sewer System Lining – Older City Sections, Part C - MLK Jr. Dr. Lift Station Force Main Relocation” (the “Project”).

3. PURPOSE

The purpose of this Project is to make a necessary investment in an upgrade to SUBRECIPIENT’s existing wastewater infrastructure. The Project is not for Research and Development.

4. SCOPE OF WORK

SUBRECIPIENT shall perform the tasks as described and identified in Attachment “A”, Scope of Work (the “Work”).

5. **TERMS AND CONDITIONS**

SUBRECIPIENT is subject to U.S. Treasury's regulations governing ARPA, and all applicable terms and conditions in 2 C.F.R. Part 200 of the Office of Management and Budget ("OMB") Uniform Guidance for Grants and Cooperative Agreements, as amended, including Appendix II to Part 200, and all other OMB circulars, executive orders or other federal laws or regulations applicable to the services provided under this Agreement. All of these terms and conditions of this Agreement apply to SUBRECIPIENT and, as applicable, its Contractors/Contracted Parties.

6. **PERIOD OF PERFORMANCE**

The Period of Performance shall commence upon the execution of this Agreement and shall end on **September 30, 2026**. Costs incurred on March 3, 2021, or thereafter, but prior to the commencement of the Period of Performance may be reimbursed provided MDEQ determines such costs are allowable and eligible. SUBRECIPIENT agrees to complete all tasks included in the Scope of Work within this Period of Performance, unless otherwise specified in writing by MDEQ. If, at any time during the Period of Performance of this Agreement, SUBRECIPIENT determines, based on the Work performed to date, that the Work cannot be completed within the Period of Performance, SUBRECIPIENT shall so notify MDEQ immediately in writing.

Failure to adhere to the requirements placed on MCWI funds can result in termination of this Agreement and may result in a demand for repayment by MDEQ. Moreover, if MDEQ is required to return any funds as a result of misspending on the part of SUBRECIPIENT, MDEQ reserves the right to seek and receive repayment of the amount of funds in question.

7. **CONSIDERATION AND PAYMENT**

A. *Project Cost.* The total Project cost shall not exceed **\$2,277,000.00**, with said amount broken down as follows:

i. MCWI Grant Funds shall not exceed **\$1,013,500.00**;

ii. The Local Fiscal Recovery Funds ("LFRF") received by SUBRECIPIENT from the U.S. Treasury or the Mississippi Department of Finance and Administration used as matching funds in this Agreement shall not exceed **\$0.00**;

iii. Any LFRF transferred to SUBRECIPIENT from a county or municipality ("Transferred LFRF") shall not exceed **\$1,013,500.00**;

iv. Any other funds that SUBRECIPIENT obligates(ed) to the project that are not eligible for MCWI match ("Other Funds") shall not exceed **\$250,000.00**.

B. Professional fees that will be reimbursed with MCWI Grant Funds shall not exceed **\$91,080.00**. This amount is included in, and is not in addition to, the maximum MCWI Grant Funds specified in Article 7.A.i, above and Article 7.C., below.

SUBRECIPIENT understands and acknowledges that the amount of professional fees, as defined in the MCWI Regulations, Rule 1.1 E. (18), that may be matched with MCWI Grant Funds is limited to no more than 4% of the total amount of costs actually incurred on the Project, which in no case may be more than the total Project cost set forth in Article 7.A., above.

C. *Consideration.* As consideration for the performance of the tasks included in this Agreement, MDEQ agrees to reimburse SUBRECIPIENT an amount not to exceed **One Million Thirteen Thousand Five Hundred Dollars and Zero Cents (\$1,013,500.00)** (the “Maximum Amount”).

MDEQ is under no obligation to provide funds to SUBRECIPIENT if SUBRECIPIENT has not met, or does not continue to meet, minimum federal requirements to receive funds, such as but not limited to, adhering to applicable procurement requirements found in 2 C.F.R. Part 200 *et al.* Moreover, MDEQ bears no responsibility relative to SUBRECIPIENT’s expenditure of its own funds. To that end, in the process of review of documentation for reimbursement, as well as compliance monitoring activities associated with the Program, MDEQ is not responsible or liable for any expenditure made by SUBRECIPIENT with its funds. As such, SUBRECIPIENT is solely responsible for compliance with federal and state requirements associated with its LFRF, its LFRF Transferred Funds, and any other funds it uses towards its Project that are not a part of the MCWI Grant Funds. SUBRECIPIENT must substantiate all expenditures in a compliant manner. MDEQ is under no obligation to reimburse costs incurred that are not demonstrably compliant with federal and state law.

D. *Payment.* Subject to available funding, as set forth in the terms and conditions of this Agreement, MDEQ shall pay all properly invoiced amounts due to SUBRECIPIENT within forty-five (45) days after MDEQ’s receipt of such invoice, except for any amounts disputed by MDEQ in good faith. Legislative approval may be required where MDEQ receives any claim of payment from SUBRECIPIENT that includes Work performed outside a one (1) year period from receipt of such invoice.

i. *Request for Payment.* SUBRECIPIENT shall request payment of funds hereunder for Project costs on a reimbursement basis (such requests, “Reimbursement Requests”), unless otherwise directed by MDEQ. SUBRECIPIENT shall submit Reimbursement Requests and supporting documentation of costs incurred as required by MDEQ to the MCWI Reimbursement Portal, located at <https://www.mswaterinfrastructure.com>. All Reimbursement Requests for time periods ending June 30 of any year, during the Period of Performance under this Agreement, shall be submitted no later than July 31 of that same year. Final invoice(s) shall be submitted to MDEQ no later than September 30, 2026. The Reimbursement Request shall include, at a minimum, breakdowns of personnel, position, dates worked, tasks performed, and totals for contract costs, materials, supplies and equipment, included in the Reimbursement Request. SUBRECIPIENT shall make Reimbursement Requests in accordance with the following procedures and subject to the following terms and conditions:

1. SUBRECIPIENT may make Reimbursement Requests no more frequently than once monthly during the Period of Performance of this Agreement.

2. SUBRECIPIENT shall request payment under this Agreement only for the costs necessary to complete the Scope of Work specifically stated and required under this Agreement.

3. SUBRECIPIENT shall not request payment under this Agreement for other services or other work the SUBRECIPIENT or its contractors may provide under any other Subaward or Contract not related to this Project.

4. SUBRECIPIENT shall provide on each Reimbursement Request the amount of its LFRF, Transferred LFRF and Other Funds expended. SUBRECIPIENT shall also provide the amount requested for professional fees. MDEQ will then determine the amount of MCWI Grant Funds that each Reimbursement Request qualifies for within the Program regulations and procedures.

5. SUBRECIPIENT understands that no payment, including final payment, shall be interpreted as acceptance of defective and incomplete Work, and SUBRECIPIENT shall remain responsible for performance in strict compliance with this Agreement. If MDEQ rejects, condemns or fails to approve any part of the Scope of Work, it may issue a Notice to Cure or terminate this Agreement.

6. MDEQ reserves the right to refuse to pay all or any part of the funds requested in a Reimbursement Request for any of the following reasons: 1) at MDEQ's discretion, the costs SUBRECIPIENT is seeking reimbursement for are not reasonable or necessary for the completion of the Work in this Agreement, 2) at MDEQ's discretion, the costs are ineligible for reimbursement under this Project, 3) at the time the request is submitted SUBRECIPIENT has failed to comply with any term or condition of this Agreement, 4) at the time the request is submitted the SUBRECIPIENT has otherwise failed to perform the Work to date in accordance with the Scope of Work, or 5) at the time the request is submitted the SUBRECIPIENT has otherwise failed to comply with applicable state, federal, or local laws and regulations.

ii. *Indirect Cost Rate.* Reimbursement of indirect costs and/or overhead is not allowed under this Agreement.

E. *Limitations on Expenditures.* MDEQ shall reimburse SUBRECIPIENT only for documented expenditures incurred on or after March 3, 2021: (i) reasonable and necessary to carry out the Scope of Work described in Attachment A; (ii) documented by

contracts or other evidence of liability and (iii) incurred in accordance with all applicable requirements for the expenditure of funds payable under this Agreement.

F. *Improper Payments.* Any item of expenditure by SUBRECIPIENT under the terms of this Agreement which is found by auditors, investigators, other authorized representatives of MDEQ, the U.S. Treasury, the Mississippi State Auditor or other federal or state instrumentality to be improper, unallowable, in violation of federal or state law, or the terms of this Agreement, or involving any fraudulent, deceptive, or misleading representations or activities of SUBRECIPIENT shall become SUBRECIPIENT's liability, and shall be paid solely by SUBRECIPIENT, immediately upon notification of such, from funds other than those provided by MDEQ under this Agreement. This provision shall survive the expiration or termination of this Agreement.

Any funds that are paid by MDEQ to SUBRECIPIENT that are not necessary for the completion of the Work in this Agreement and/or that are deemed ineligible must be returned to MDEQ immediately upon receiving MDEQ's written notification for return of funds.

G. *Clawback.* If funds are expended improperly or if an expense submitted for reimbursement is disallowed or deemed ineligible under federal, state or local laws and regulations, then payments to SUBRECIPIENT may be subject to clawback by MDEQ, the State of Mississippi or the U.S. Treasury.

8. **AMENDMENTS OR MODIFICATION**

This Agreement may only be amended, modified, or supplemented by written agreement signed by the Parties hereto.

9. **PROGRESS REPORTS**

SUBRECIPIENT shall provide required progress reports during the Period of Performance of this Agreement in a format prescribed by MDEQ. These reports shall be submitted in accordance with the following schedule, which may be amended from time to time:

<u>REPORTING PERIOD</u>	<u>DEADLINE</u>
October – December	January 15
January – March	April 15
April – June	July 15
July – September	October 15

This provision shall survive the expiration or termination of this Agreement with respect to any reports which SUBRECIPIENT is required to submit to MDEQ following the expiration or termination of this Agreement.

10. **FAILURE TO TIMELY PERFORM**

SUBRECIPIENT shall take all reasonable measures to ensure MCWI Grant Funds and LFRF used for MCWI matching funds are obligated by 11:59 p.m. on August 30, 2024.

SUBRECIPIENT acknowledges and agrees that its failure to obligate MCWI Grant Funds and LFRF used for MCWI matching funds by 11:59 p.m. on August 30, 2024, may result in MDEQ modifying the MCWI Grant Funds awarded or terminating this Agreement.

If SUBRECIPIENT refuses or fails to perform any of the provisions of this Agreement with such diligence as will ensure its completion within the time specified in this Agreement or any extension thereof authorized by MDEQ or if SUBRECIPIENT otherwise fails to satisfy the Agreement provisions or commits any other substantial breach of this Agreement, MDEQ may notify SUBRECIPIENT in writing of the delay or nonperformance. If such delay or nonperformance is not cured in ten (10) days or any longer time specified in writing by MDEQ, MDEQ may terminate SUBRECIPIENT's right to proceed with the Agreement or such part of the Agreement as to which there has been delay or a failure to perform properly.

Notwithstanding termination of the Agreement and subject to any directions by MDEQ, SUBRECIPIENT shall take timely, reasonable, and necessary action to protect and preserve property in the possession of SUBRECIPIENT in which the State has an interest.

11. FINAL PAYMENT AND REPORT

When SUBRECIPIENT has performed all the Work, SUBRECIPIENT shall transmit to MDEQ a comprehensive report on the Work in a format prescribed by MDEQ (the "Final Report"). The Final Report shall be provided by SUBRECIPIENT to MDEQ within forty-five (45) days of Project completion in a format prescribed by MDEQ. Upon acceptance of Final Report, MDEQ will process final Reimbursement Request.

Upon satisfactory completion of the Work performed under this Agreement, as a condition before final payment under this Agreement or as a termination settlement under this Agreement, SUBRECIPIENT shall certify to MDEQ, on a form provided by MDEQ, that the final payment amount is the remaining amount that SUBRECIPIENT is owed under this Agreement and that no additional payment for its Work under this Project will be submitted for reimbursement. Unless otherwise provided in the Agreement, by state law or otherwise expressly agreed to by the Parties in this Agreement, final payment under this Agreement or settlement upon termination of this Agreement shall not constitute a waiver of MDEQ's claims against SUBRECIPIENT or its sureties under this Agreement.

In consideration of the execution of this Agreement by MDEQ, SUBRECIPIENT agrees that acceptance of final payment from MDEQ will constitute an agreement by SUBRECIPIENT to release and forever discharge MDEQ, its agents, employees, officers, representatives, affiliates, successors and assigns from any and all claims, demands, damages, liabilities, actions, causes of action or suits of any nature whatsoever, which SUBRECIPIENT has at the time of acceptance of final payment or may thereafter have, arising out of, in connection with or in any way relating to any and all injuries and damages of any kind as a result of or in any way relating to this Agreement.

12. FINANCIAL MANAGEMENT AND COMPLIANCE

MDEQ requires that SUBRECIPIENT have in place, prior to the receipt of funds, a financial management system that will be able to isolate and trace every dollar funded under this Agreement from receipt to expenditure and have on file appropriate support documentation for

each transaction. Examples of documentation include but are not limited to copies of checks paid to vendors, vendor invoices, bills of lading, purchase vouchers, payrolls, bank statements and reconciliations, and real property and easement appraisals. Prior to the submittal of any such documentation to MDEQ, SUBRECIPIENT shall redact, in accordance with the definition of “Protected Personally Identifiable Information” (“Protected PII”) as defined in 2 C.F.R. § 200.1, all information reflecting an individual's first name or first initial and last name in combination with any one or more of types of information, including, but not limited to, social security number, passport number, credit card numbers, clearances, bank numbers, biometrics, date and place of birth, mother's maiden name, criminal, medical and financial records, educational transcripts. This does not include PII as defined in 2 C.F.R. § 200.1 that is required by law to be disclosed. SUBRECIPIENT and any Contracted Parties (as such term is defined in Article 13 of this Agreement) are limited to the travel rates of the State of Mississippi, including dining and hotels, in place at the time of the expenditure for which reimbursement is sought; and SUBRECIPIENT shall audit any such invoice for same, clearly indicating the actual expense and the adjustment, if any.

SUBRECIPIENT certifies that all information provided to MDEQ or its representatives as part of the initial risk assessment for this Work is complete and accurate. SUBRECIPIENT agrees to submit to and cooperate with MDEQ in any additional risk assessment evaluation and periodic audit procedures to ensure adequate financial management of all funds. Further, SUBRECIPIENT shall continue to implement any recommendations and/or corrective action plan set forth in the report transmitted to SUBRECIPIENT based on the findings of the systems and processes for financial management, a copy of which is attached hereto as Attachment “B” and incorporated herein in its entirety.

13. **CONTRACTS**

SUBRECIPIENT shall be responsible for accountability of funds, compliance with Project specifications, and Project management by its contractors. MDEQ shall not bear responsibility for any liability caused or incurred by any contractor in performing Work. MDEQ shall not be deemed by virtue of this Agreement to have any contractual obligation to, or relationship with, any of SUBRECIPIENT’s contractors, and the Parties agree and acknowledge that, as between MDEQ and SUBRECIPIENT, all Work shall be deemed to be the responsibility of, and performed by, SUBRECIPIENT. No contractor or other recipient of funds from MDEQ under this Agreement shall be deemed to be an agent, representative, employee or servant of MDEQ in connection with this Agreement. The parties with whom contracts or subaward agreements are entered into by the SUBRECIPIENT shall be referred to herein as “Contractor”, “Contracted Party”, or “Contracted Parties”. In addition to ensuring that its Contracted Parties follow the applicable terms in this Agreement, SUBRECIPIENT shall require all terms and conditions set forth in Attachments “A” and “C” attached hereto to be included in all agreements between the SUBRECIPIENT and Contracted Parties, and in all agreements between Contracted Parties and Contracted Parties’ contractors/sub-contractors.

14. **APPLICABLE LAW**

The Agreement shall be governed by and construed in accordance with the laws and regulations of the State of Mississippi and applicable federal law excluding, its conflict of laws

provisions, and any litigation with respect thereto shall be brought in the courts of the State. SUBRECIPIENT shall comply with applicable federal, state, and local laws and regulations, including, but not limited to, the following:

A. *Authorizing Statutes.* Section 603 of the *Social Security Act* (42 U.S.C. § 803), as added by section 9901(a) of the *American Rescue Plan Act of 2021* (Pub. L. No. 117-2) and Mississippi Senate Bill No. 2822, entitled the Mississippi Municipality and County Water Infrastructure Grant Program Act of 2022, Regular Session 2022 (April 26, 2022).

B. *Implementing Regulations.* Subpart A of 31 C.F.R. Part 35 (Coronavirus State and Local Fiscal Recovery Funds), as adopted in the *Coronavirus State and Local Fiscal Recovery Funds* interim final rule (86 Fed. Reg. 26786, applicable May 17, 2021 through March 31, 2022) and final rule (87 Fed. Reg. 4338, applicable January 27, 2022 through the end of the ARP/CSLFRF award term), and other subsequent regulations implementing Section 603 of the Social Security Act (42 U.S.C. § 803), as well as MDEQ regulations, entitled “Mississippi Commission on Environmental Quality Regulations for the Mississippi Municipality and County Water Infrastructure Grant Program.”

C. *Guidance Documents.* Applicable guidance documents issued from time-to-time by the US Department of Treasury and MDEQ, including the currently applicable version of the *Compliance and Reporting Guidance: State and Local Fiscal Recovery Funds*.¹

D. *Licenses, Certifications, Permits, Accreditation.* SUBRECIPIENT shall obtain and keep current any license, certification, permit, or accreditation required by federal, state, or local law and shall submit to MDEQ proof of any licensure, certification, permit or accreditation upon request.

15. **AVAILABILITY OF FUNDS**

It is expressly understood and agreed that the obligation of MDEQ to proceed under this Agreement is conditioned upon the availability of the funds from state, federal, and/or other funding sources. If the funds anticipated for the continuing fulfillment of the Agreement are, at any time, not forthcoming or insufficient, either through the failure of the federal government to provide funds or of the State of Mississippi to appropriate funds or the discontinuance or material alteration of the program under which funds were provided or if funds are not otherwise available to MDEQ, MDEQ shall have the right upon ten (10) working days written notice to the SUBRECIPIENT, to terminate this Agreement without damage, penalty, cost or expenses to MDEQ of any kind whatsoever. The effective date of termination shall be as specified in the notice of termination.

¹ <https://home.treasury.gov/system/files/136/SLFRF-Compliance-and-Reporting-Guidance.pdf>.

16. **REPRESENTATION REGARDING CONTINGENT FEES**

SUBRECIPIENT represents that it has not retained a person to solicit or secure this Agreement upon an agreement or understanding for a commission, percentage, brokerage, or contingent fee.

17. **REPRESENTATION REGARDING GRATUITIES**

SUBRECIPIENT represents that it has not violated, is not violating, and promises that it will not violate the prohibition against gratuities set forth in Section 6-204 (Gratuities) of the *Mississippi Public Procurement Review Board Office of Personal Service Contract Review Rules and Regulations* and Section 9.105 (Gratuities) of the Mississippi Procurement Manual.

18. **UNIFORM ADMINISTRATIVE REQUIREMENTS**

SUBRECIPIENT shall comply with the *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, 2 C.F.R. Part 200 (“UG”), as adopted by the Department of Treasury at 2 C.F.R. Part 1000 and as set forth in the Assistance Listing for ARP/CSLFRF (21.027). These requirements dictate how SUBRECIPIENT must administer the Subaward and how MDEQ must oversee SUBRECIPIENT. As a condition of receipt of the grant funds authorized in this Agreement, SUBRECIPIENT agrees to watch the video entitled “American Rescue Plan Act State & Local Fiscal Recovery Funds, Procurement Overview” found at <https://www.mswaterinfrastructure.com>.

The applicable UG provisions are as follows:

- Subpart A, Acronyms and Definitions;
- Subpart B, General Provisions;
- Subpart C, Pre-Federal Award Requirements and Contents of Federal Awards (except 2 C.F.R. §§ 200.204, .205, .210, and .213);
- Subpart D, Post Federal Award Requirements (except 2 C.F.R. §§ 200.305(b)(8) and (9), .308, .309, and .320(c)(4));
- Subpart E, Cost Principles;
- Subpart F, Audit Requirements;
- 2 C.F.R. Part 25 (Universal Identifier and System for Award Management);
- 2 C.F.R. Part 170 (Reporting Subaward and Executive Compensation Information); and
- 2 C.F.R. Part 180 (OMB Guidelines to Agencies on Governmentwide Debarment and Suspension (Non-procurement)).

SUBRECIPIENT shall document compliance with UG requirements, including adoption and implementation of all required policies and procedures, within thirty (30) days of the execution of this Agreement and during all subsequent reviews during the term of the Agreement. It is SUBRECIPIENT’s responsibility to comply with all UG requirements. Failure to do so may result in termination of the Agreement by MDEQ.

All real property acquired or improved, and equipment or supplies purchased in whole or in part with MCWI Grant Funds and/or LFRF, must be used, insured, managed, and disposed of in accordance with 2 C.F.R. § 200.311 through 2 C.F.R. § 200.316.

19. **SUBAWARDS**

If SUBRECIPIENT is authorized by MDEQ to make a Subaward, SUBRECIPIENT must include and incorporate the terms and conditions of this Agreement and any attachments, in all lower tier Subawards. Further, SUBRECIPIENT, who makes a Subaward, must follow and carry out all the responsibilities of a Pass-through entity described at 2 C.F.R. Part 200.

20. **COMPLIANCE WITH LAWS**

SUBRECIPIENT understands that MDEQ is an equal opportunity employer and therefore, maintains a policy which prohibits unlawful discrimination based on race, color, creed, sex, age, national origin, physical handicap, disability, genetic information, or any other consideration made unlawful by federal, state, or local laws. All such discrimination is unlawful, and SUBRECIPIENT agrees during the Period of Performance of the Agreement that SUBRECIPIENT will strictly adhere to this policy in its employment practices and work performance under this Agreement. SUBRECIPIENT shall comply with, and all activities under this Agreement shall be subject to, all applicable federal, state, and local laws and regulations, as now existing and as may be amended or modified.

Nothing contained in this Agreement may be deemed or construed in any way to stop, limit, or impair MDEQ from exercising or performing any regulatory, legislative, governmental, or other powers or functions.

SUBRECIPIENT is required to review and understand the requirements, limitations and restrictions placed upon them under ARPA, including the information provided by the State and Local Fiscal Recovery Fund Final Rule.²

SUBRECIPIENT is required to review and understand the requirements, limitations and restrictions placed upon them under Mississippi Senate Bill 2822 of the 2022 Legislative Session.³

SUBRECIPIENT is required to review and understand the requirements, limitations and restrictions placed upon them under by the Regulations promulgated by MDEQ.⁴

21. **STOP WORK ORDER**

A. *Order to Stop Work:* MDEQ may, by written order to SUBRECIPIENT at any time and without notice to any surety, require SUBRECIPIENT to stop all or any part of the Work called for by this Agreement. This order shall be for a specified period not exceeding ninety (90) days after the order is delivered to SUBRECIPIENT, unless the Parties agree to any further period. Any such order shall be identified specifically as a stop

² <https://www.govinfo.gov/content/pkg/FR-2022-01-27/pdf/2022-00292.pdf>

³ <https://mswaterinfrastructure.com/wp-content/uploads/2022/06/Mississippi-Senate-Bill-2822.pdf>

⁴ <https://mswaterinfrastructure.com/wp-content/uploads/2022/07/MCWI-Regulations-Final.pdf>

work order issued pursuant to this clause. Upon receipt of such an order, SUBRECIPIENT shall forthwith comply with its terms and take all reasonable steps to minimize the occurrence of costs allocable to the Work covered by the order during the period of work stoppage. Before the stop work order expires, or within any further period to which the Parties shall have agreed, MDEQ shall either:

- i. cancel the stop work order; or
- ii. terminate the Work covered by such order as provided in the Termination for Default clause or the Termination for Convenience clause of this Agreement.

B. *Cancellation or Expiration of the Order:* If a stop work order issued under this clause is canceled at any time during the period specified in the order or if the period of the order or any extension thereof expires, SUBRECIPIENT shall have the right to resume Work. An appropriate adjustment may be made in the Period of Performance or Maximum Amount, or both, and the Agreement shall be modified in writing accordingly if:

- i. The stop work order results in an increase in the time required for, or in SUBRECIPIENT's cost properly allocable to, the performance of any part of this Agreement; and
- ii. SUBRECIPIENT provides a written claim for such an adjustment within thirty (30) days after the end of the period of work stoppage; provided that MDEQ decides that the facts justify such action and any such claim asserted may be received and acted upon at any time prior to final payment under this Agreement.

C. *Termination of Stopped Work:* If a stop work order is not canceled and the Work covered by such order is terminated for default or convenience, the reasonable costs resulting from the stop work order may be allowed by adjustment or otherwise.

22. **E-PAYMENT**

SUBRECIPIENT agrees to accept all payments in United States currency via the State of Mississippi's electronic payment and remittance vehicle. MDEQ agrees to make payment in accordance with Mississippi law on "Timely Payments for Purchases by Public Bodies," which generally provides for payment of undisputed amounts by the agency within forty-five (45) days of receipt of invoice. Miss. Code Ann. § 31-7-305.

23. **INTERVENTIONS**

If MDEQ determines that SUBRECIPIENT is not in compliance with this Agreement, MDEQ may initiate an intervention, in accordance with 2 C.F.R. § 200.208 and 2 C.F.R. § 200.339. The degree of SUBRECIPIENT's performance or compliance deficiency will determine the degree of intervention. All possible interventions are listed below and will depend on the degree of deficiency in SUBRECIPIENT's performance or compliance deficiency.

If MDEQ determines that an intervention is warranted, it shall provide written notice to SUBRECIPIENT of the intervention within thirty (30) days of the completion of a report review, desk review, onsite review, audit review, or procedures engagement review, or as soon as possible after MDEQ otherwise learns of a compliance or performance deficiency related to the execution of this Agreement. The written notice shall notify SUBRECIPIENT of the following related to the intervention:

- (1) The nature of the additional requirements;
- (2) The reason why the additional requirements are being imposed;
- (3) The nature of the action needed to remove the additional requirement, if applicable;
- (4) The time allowed for completing the actions if applicable; and
- (5) The method for requesting reconsideration of the additional requirements imposed.

MDEQ may impose, but is not limited to, the following interventions on SUBRECIPIENT, based on the level of the compliance or performance deficiency that MDEQ determines:

Level 1 Interventions. These interventions may be required for minor compliance or performance issues:

- (1) SUBRECIPIENT addresses specific internal control, documentation, financial management, compliance, or performance issues within a specified time period; and/or
- (2) More frequent or more thorough reporting by the SUBRECIPIENT; and/or
- (3) More frequent monitoring by MDEQ; and/or
- (4) Required SUBRECIPIENT technical assistance or training.

Level 2 Interventions. These interventions may be required for more serious compliance or performance issues:

- (1) Restrictions on funding payment requests by SUBRECIPIENT; and/or
- (2) Disallowing payments to SUBRECIPIENT; and/or
- (3) Requiring repayment for disallowed cost items; and/or
- (4) Imposing probationary status on SUBRECIPIENT.

Level 3 Interventions. These interventions may be required for significant and/or persistent compliance or performance issues:

- (1) Temporary or indefinite funding suspension to SUBRECIPIENT; and/or
- (2) Nonrenewal of funding to SUBRECIPIENT in subsequent year; and/or
- (3) Terminate funding to SUBRECIPIENT in the current year; and/or
- (4) Initiate legal action against SUBRECIPIENT.

Interventions will remain in place until the underlying performance or compliance deficiency is addressed to the sole satisfaction of MDEQ.

24. **E-VERIFICATION**

If applicable, SUBRECIPIENT represents and certifies that it will ensure its compliance with the Mississippi Employment Protection Act of 2008 and will register and participate in the status verification system for all newly hired employees. Miss. Code Ann. §§ 71-11-1, *et seq.* The term “employee” as used herein means any person that is hired to perform work within the State. As used herein, “status verification system” means the Illegal Immigration Reform and Immigration Responsibility Act of 1996 that is operated by the United States Department of Homeland Security, also known as the E-Verify Program, or any other successor electronic verification system replacing the E-Verify Program. SUBRECIPIENT agrees to maintain records of such compliance. Upon request of the State of Mississippi and after approval of the Social Security Administration or Department of Homeland Security, when required, SUBRECIPIENT agrees to provide a copy of each such verification. SUBRECIPIENT further represents and certifies that any person assigned to perform services hereafter meets the employment eligibility requirements of all immigration laws.

25. **TRANSPARENCY**

This Agreement, including any accompanying exhibits, attachments, and appendices, is subject to the “Mississippi Public Records Act of 1983” and its exceptions. See Miss. Code Ann. §§ 25-61-1 *et seq.* and Miss. Code Ann. § 79-23-1. In addition, this Agreement is subject to the provisions of the Mississippi Accountability and Transparency Act of 2008. Miss. Code Ann. §§ 27-104-151, *et seq.* Unless exempted from disclosure due to a court-issued protective order, a copy of this executed Agreement may be posted to the Department of Finance and Administration’s independent agency Agreement website for public access at <https://www.transparency.mississippi.gov>. Information identified by SUBRECIPIENT as trade secrets or other proprietary information, including confidential vendor information, or any other information which is required to be confidential by state or federal law or outside the applicable freedom of information statutes will be redacted.

26. **PAYMODE**

Payments by state agencies using the statewide accounting system shall be made and remittance information provided electronically as directed by MDEQ. These payments shall be deposited into the bank account of SUBRECIPIENT’s choice. MDEQ may, at its sole discretion, require SUBRECIPIENT to submit invoices and supporting documentation electronically at any time during the Period of Performance of this Agreement. SUBRECIPIENT understands and agrees that MDEQ is exempt from the payment of taxes. All payments shall be in United States currency.

27. **TERMINATION**

The Agreement may be terminated as follows:

A. *Termination For Convenience.*

The MDEQ may, when the interests of the State so require, terminate this Agreement in whole or in part, for the convenience of the State. MDEQ shall give

written notice of the termination to SUBRECIPIENT specifying the part of the Agreement terminated and when termination becomes effective.

B. *Termination For Default.*

If SUBRECIPIENT refuses or fails to perform any of the provisions of this Agreement with such diligence as will ensure its completion within the time specified in this Agreement or any extension thereof or otherwise fails to satisfy the Agreement provisions or commits any other substantial breach of this Agreement, MDEQ may notify SUBRECIPIENT in writing of the delay or nonperformance, and if not cured in ten (10) days or any longer time specified in writing by MDEQ, MDEQ may terminate SUBRECIPIENT's right to proceed with the Agreement or such part of the Agreement as to which there has been delay or a failure to properly perform.

Notwithstanding termination of the Agreement and subject to any directions by MDEQ, SUBRECIPIENT shall take timely, reasonable, and necessary action to protect and preserve property in the possession of SUBRECIPIENT in which the State has an interest.

C. *Termination Upon Bankruptcy.*

This Agreement may be terminated in whole or in part by MDEQ upon written notice to SUBRECIPIENT, if SUBRECIPIENT should become the subject of bankruptcy or receivership proceedings, whether voluntary or involuntary, or upon the execution by SUBRECIPIENT of an assignment for the benefit of its creditors. In the event of such termination, SUBRECIPIENT shall be entitled to recover just and equitable compensation for satisfactory Work performed under this Agreement, but in no case shall said compensation exceed the total Maximum Amount.

28. **DISPUTES**

Before pleading to any judicial system at any level, SUBRECIPIENT must exhaust all administrative remedies. A written complaint must first be sent to the Executive Director of MDEQ. The decision of the Executive Director shall be reduced to writing and a copy thereof mailed or furnished to SUBRECIPIENT within fourteen (14) days after receipt of information requested by MDEQ or the Executive Director. If the decision of the Executive Director does not resolve the matter, successive administrative remedies may, at SUBRECIPIENT's option, include bringing the complaint before the Mississippi Commission on Environmental Quality pursuant to Miss. Code Ann. §§ 49-17-35 and -41. In the alternative, at SUBRECIPIENT's option, the decision of the Executive Director may be deemed the final agency action on the complaint. Appeals from the decision of the Executive Director or the Commission shall follow procedures outlined in Miss. Code Ann. § 49-17-41.

29. **ANTI-ASSIGNMENT/CONTRACTING**

SUBRECIPIENT shall not assign, contract, or otherwise transfer this Agreement, in whole or in part without the prior written consent of MDEQ, which MDEQ may, in its sole discretion, approve or deny without reason. Any attempted assignment or transfer of its obligations without such consent shall be null and void. No such approval by MDEQ of any contract shall be deemed in any way to provide for the incurrence of any obligation of MDEQ in excess of the Maximum MCWI Grant Fund amount set forth in this Agreement, nor create any contractual relationship between MDEQ and any Contracted Parties. Contracts shall be subject to the terms and conditions of this Agreement and to any conditions of approval that MDEQ may deem necessary. Subject to the foregoing, this Agreement shall be binding upon the respective successors and assigns of the Parties.

30. **AUTHORITY TO PARTICIPATE IN THIS AGREEMENT**

SUBRECIPIENT certifies and acknowledges it is a Mississippi county, municipality or public utility, as defined in MCWI regulation, Rule 1.1. E. (17), and that it has LFRF to use as match funding for this grant. SUBRECIPIENT further certifies and acknowledges that its entry into and performance under this Agreement is not restricted or prohibited by any loan, security, financing, contractual, or other agreement of any kind; and, notwithstanding any other provision of this Agreement to the contrary, that there are no existing legal proceedings, either voluntary or otherwise, which may adversely affect its ability to perform its obligations under this Agreement.

31. **DEBARMENT AND SUSPENSION**

SUBRECIPIENT certifies to the best of its knowledge and belief, that it, and its Contracted Parties:

A. are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transaction by any federal department or agency or any political subdivision or agency of the State of Mississippi;

B. have not, within a three (3) year period preceding this Agreement, been convicted of or had a civil judgment rendered against it for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (federal, state, or local) transaction or Agreement or Contract under a public transaction;

C. have not, within a three (3) year period preceding this Agreement, been convicted of or had a civil judgment rendered against it for a violation of federal or state antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;

D. are not presently indicted for or otherwise criminally or civilly charged by a governmental entity (federal, state or local) with commission of any of these offenses enumerated in Article 31. B. and Article 31. C., above; and

E. have not, within a three (3) year period preceding this Agreement, had one or more public transactions (federal, state, or local) terminated for cause or default.

32. **FAILURE TO ENFORCE**

Failure by MDEQ, at any time, to enforce the provisions of this Agreement shall not be construed as a waiver of any such provisions. Such failure to enforce shall not affect the validity of this Agreement or any part thereof or the right of MDEQ to enforce any provision at any time in accordance with its terms.

33. **INDEMNIFICATION**

SUBRECIPIENT agrees to maintain responsibility for the Project and agrees to provide proper operation and maintenance of all facilities for the life of the Project. SUBRECIPIENT's tort liability, if it is an entity of the State of Mississippi, is determined and controlled in accordance with Miss. Code Ann. §§ 11-46-1 *et seq.*, including all defenses and exceptions contained therein. Nothing in this Agreement shall have the effect of changing or altering this liability or of eliminating any defense available to the State under statute.

To the extent allowed by state law, SUBRECIPIENT agrees to indemnify and save, release and hold harmless the State of Mississippi, the Commission on Environmental Quality, MDEQ, all of their employees and officers, and MDEQ's contractors from and against any and all claim, demand, cause of action, liability, loss, damage, injury, suit, judgment, debt and cost, including attorney's fees or expenses on the part of SUBRECIPIENT, their agents or employees or any other parties arising out of or incident to, any and all Work under the terms of this Agreement.

34. **SUBRECIPIENT STATUS**

SUBRECIPIENT shall, during the entire Period of Performance of this Agreement, be construed to be an independent SUBRECIPIENT. Nothing in this Agreement is intended to nor shall be construed to create an employer-employee relationship or a joint venture relationship.

SUBRECIPIENT represents that it is qualified to perform the duties to be performed under this Agreement and that it has, or will secure, if needed, at its own expense, applicable personnel who are qualified to perform the duties required under this Agreement. Such personnel shall not be deemed in any way, directly or indirectly, expressly or by implication, to be employees of MDEQ.

Any person assigned by SUBRECIPIENT to perform the services hereunder shall be an employee or independent contractor of SUBRECIPIENT, who shall have the sole right to hire and discharge its employees and/or independent contractors under this Agreement.

SUBRECIPIENT shall pay, when due, all salaries and wages of its employees and accepts exclusive responsibility for the payment of federal income tax, state income tax, social security, unemployment compensation and any other withholdings that may be required. This provision is solely for the benefit of MDEQ, and nothing herein shall be construed to create or impose any contractual or agency relationship between MDEQ and SUBRECIPIENT'S contractors, subcontractors, employees or agents.

35. **INSURANCE**

SUBRECIPIENT and its Contracted Parties agree to and shall maintain insurance that is required by applicable state, federal, and local laws and regulations.

36. **ENTIRE AGREEMENT**

This Agreement, including all attachments, represents the entire and integrated agreement between the Parties hereto and supersedes all prior negotiations, representations or agreements, irrespective of whether written or oral. This Agreement may be altered, amended, or modified only by a written document executed by MDEQ and SUBRECIPIENT. SUBRECIPIENT acknowledges that it has thoroughly read this Agreement and all its attachments and has had the opportunity to receive competent advice and counsel necessary for it to form a full and complete understanding of all rights and obligations herein.

37. **ORAL STATEMENTS**

No oral statement of any person shall modify or otherwise affect the terms, conditions, or specifications stated in this Agreement. All modifications to the Agreement must be made in writing by the MDEQ and agreed to by SUBRECIPIENT.

38. **RECORD RETENTION AND ACCESS TO RECORDS**

Provided SUBRECIPIENT is given reasonable advance written notice and such inspection is made during normal business hours of SUBRECIPIENT, the Government Accountability Office, MDEQ, the State or any duly authorized representatives shall have unimpeded, prompt access to any of SUBRECIPIENT's books, documents, papers, and other records which are maintained or produced as a result of the Project for the purpose of making audits, investigations, examinations, excerpts, transcriptions, and copies of such documents. This right also includes timely and reasonable access to the SUBRECIPIENT's personnel for the purpose of interview and discussion related to such documents. All records related to this Agreement shall be retained by SUBRECIPIENT for a minimum of ten (10) years after final payment is made under this Agreement and all pending matters are closed; however, if any audit, litigation or other action arising out of or related in any way to this Project is commenced before the end of the ten (10) year period, the records shall be retained for one (1) year after all issues arising out of the action are finally resolved or until the end of the ten (10) year period, whichever is later.

SUBRECIPIENT is not required to retain the above-mentioned records for the ten-year period prescribed in this Article and Article 39 only if all of the following conditions are satisfied:

A. SUBRECIPIENT has provided all of the documents described above and in the "Right to Audit" provision to MDEQ prior to the expiration of the ten (10) year retention period and a certification stating the same is simultaneously provided in writing to MDEQ;

B. No audit, litigation or other action arising out of or related in any way to this Project is commenced before SUBRECIPIENT provides the records and

corresponding certification to MDEQ, in which case, SUBRECIPIENT shall retain the records until all issues arising out of the action are finally resolved; and

C. SUBRECIPIENT provides MDEQ a minimum of thirty (30) days written notice before providing the above-mentioned records and corresponding certification.

39. **RIGHT TO AUDIT**

SUBRECIPIENT shall maintain all financial records, including electronic financial records, as may be prescribed by the MDEQ or by applicable federal and state laws, rules, and regulations. SUBRECIPIENT shall retain these records for a period of ten (10) years after final payment. These records shall be made available during the term of the Agreement and the subsequent ten (10) year period for examination, transcription, and audit by MDEQ, the Mississippi State Auditor's Office, its designees, or other authorized bodies, including the Office of Inspector General. If any litigation, claim, investigation, or audit relating to this Agreement or an activity funded under the Agreement is started before the expiration of the ten (10) year period, the records must be retained until all litigation, claims, investigations, or audit findings involving the records have been resolved and final action taken.

40. **RIGHT TO INSPECT WORK; ACCESS**

MDEQ and their representatives, invitees, and consultants shall have access and the right to conduct announced and unannounced onsite and offsite physical visits to inspect all Work hereunder. Notwithstanding any review or inspection by MDEQ and their representatives, invitees, and consultants, SUBRECIPIENT shall not be relieved of its responsibility for performance of the Work or the submission of reports as expressly set forth in this Agreement solely by virtue of such inspection or review of the Work. SUBRECIPIENT shall provide MDEQ and its representatives, invitees, and consultants with the opportunity to participate in site inspections, meetings, and/or teleconferences, as appropriate, related to SUBRECIPIENT's performance of the Work.

41. **SEVERABILITY**

If any part of this Agreement is declared to be invalid or unenforceable, such invalidity or unenforceability shall not affect any other provision of the Agreement that can be given effect without the invalid or unenforceable provision, and to this end the provisions hereof are severable. In such event, the Parties shall amend the Agreement as necessary to reflect the original intent of the Parties and to bring any invalid or unenforceable provisions in compliance with applicable law.

42. **THIRD PARTY ACTION NOTIFICATION**

SUBRECIPIENT shall give the MDEQ prompt notice in writing of any action or suit filed, and prompt notice of any claim made against SUBRECIPIENT by any entity that may result in litigation related in any way to this Agreement.

43. **CERTIFICATIONS**

SUBRECIPIENT's execution of this Agreement shall be deemed as acknowledgement, guarantee and certification by SUBRECIPIENT of the following:

A. SUBRECIPIENT has sufficient LFRF in its possession that it will use to match MCWI Grant Funds.

B. SUBRECIPIENT will follow and abide by all ARPA guidelines, guidance, rules, regulations, and other criteria, as may be amended from time to time, by the U.S. Treasury regarding the use of monies under this Agreement.

C. As required in Attachment A, Article (1) a., SUBRECIPIENT's Authorized Representative, or his/her designee has watched the video on the MDEQ <https://www.mswaterinfrastructure.com> web-page entitled "American Rescue Plan Act State & Local Fiscal Recovery Funds, Procurement Overview."

D. All of SUBRECIPIENT's LFRF used as MCWI matching funds, as well as MCWI Grant Funds received by SUBRECIPIENT, have been or will be used for the Project detailed in this Agreement.

E. Upon request by MDEQ, SUBRECIPIENT will provide an Intergovernmental Review Certification as detailed in the MCWI Regulations.

F. SUBRECIPIENT will obligate all MCWI Grant Funds and LFRF funds used for MCWI matching funds by 11:59 p.m. on August 30, 2024.

G. If SUBRECIPIENT does not complete the Project by December 31, 2026, SUBRECIPIENT acknowledges and agrees to complete the Project with other funds.

44. **WAIVER**

No delay or omission by either Party to this Agreement in exercising any right, power, or remedy hereunder or otherwise afforded by Agreement, at law, or in equity shall constitute an acquiescence therein, impair any other right, power or remedy hereunder or otherwise afforded by any means, or operate as a waiver of such right, power, or remedy. No waiver by either Party to this Agreement shall be valid unless set forth in writing by the Party making said waiver. No waiver of or modification to any term or condition of this Agreement will void, waive, or change any other term or condition. No waiver by one Party to this Agreement of a default by the other Party will imply, be construed as or require waiver of future or other defaults.

45. **COMPLIANCE WITH MISS. CODE ANN. § 31-5-37**

If applicable, SUBRECIPIENT shall ensure that Contracted Parties and bidders solicited for contract awards pursuant to this Agreement comply with the requirements of Miss. Code. Ann. § 31-5-37. SUBRECIPIENT shall require all bidders for any contract of Five Thousand Dollars (\$5,000.00) or more procured or to be procured with funds received pursuant to this Agreement to

submit a certification with their bid that said bidder will comply with the provisions of Miss. Code. Ann. § 31-5-37. In addition, within seven (7) days of any such contract award procured or to be procured with funds received pursuant to this Agreement, SUBRECIPIENT shall require the Contracted Party to submit to both SUBRECIPIENT and the Mississippi Department of Employment Security ("MDES") an employment plan which conforms to the requirements contained in Miss. Code. Ann. § 31-5-37(2).

From the date written notice of any such contract award is received and until ten (10) business days after the receipt of the employment plan by MDES, the Contracted Party and any subcontractors shall not hire any personnel to fill vacant positions for the project except residents of the State of Mississippi who are to be verified by MDES and/or those qualified individuals who are submitted by MDES. However, the Contracting Party or contractor is authorized to employ Mississippi residents to begin work immediately if such persons are verified by MDES after employment by the Contracting Party or contractor. SUBRECIPIENT shall vacate the contract award in the event the Contracting Party fails to comply with the provisions of Miss. Code Ann. § 31-5-37.

46. **CONFLICT OF INTEREST**

SUBRECIPIENT shall immediately notify MDEQ in writing of any potential conflict of interest resulting from the representation of or service to other clients or otherwise affecting this Agreement in any way. If any such conflict occurs before it is discovered, SUBRECIPIENT shall notify MDEQ of such conflict within five (5) working days of such discovery. If such conflict cannot be resolved to MDEQ's satisfaction, MDEQ reserves the right to terminate this Agreement per the "Termination for Convenience" clause.

47. **SUCCESSORS AND ASSIGNS**

This Agreement shall be binding upon and shall inure to the benefit of the Parties hereto and their respective permitted successors and permitted assigns.

48. **NO THIRD-PARTY BENEFICIARIES**

This Agreement is for the sole benefit of the Parties hereto and their respective successors and permitted assigns, and nothing herein, express or implied, is intended to or shall confer upon any other person or entity any legal or equitable right, benefit or remedy of any nature whatsoever under or by reason of this Agreement.

49. **EVALUATION**

SUBRECIPIENT agrees to assist and cooperate with the MDEQ or its duly designated representatives in the monitoring of the Project(s) to which the Agreement relates, and to provide in form and manner approved by MDEQ such monitoring reports, progress reports, and the like as may be required and to provide such reports at the times specified.

Further, SUBRECIPIENT agrees to cooperate with MDEQ or its duly designated representatives by providing timely responses to all reasonable requests for information to assist

in evaluation of the accomplishments of the Project and the agreement for a period of ten (10) years after the date on which the Final Reports are provided.

50. **VENUE**

Venue for the resolution of any dispute, according to Article 28 of this Agreement, shall be before the Mississippi Commission on Environmental Quality if pursuing an administrative appeal, and venue for any subsequent litigation shall be in the Chancery Court of Hinds County, Mississippi.

51. **HEADINGS**

The headings in this Agreement are for reference only and shall not affect the interpretation of this Agreement.

52. **NOTICES**

Unless otherwise specified in the Agreement, all notices, requests, consents, claims, demands, waivers and other communications hereunder shall be in writing and shall be deemed to have been given (a) when delivered by hand (with written confirmation of receipt); (b) when received by the addressee if sent by a nationally recognized overnight courier (receipt requested); (c) on the date sent by facsimile or e-mail of document(s) (with confirmation of transmission) if sent during normal business hours of the recipient, and on the next business day if sent after normal business hours of the recipient; or (d) on the third day after the date mailed, by certified or registered mail, return receipt requested, postage prepaid. Such communications must be sent to the respective Parties at the following addresses (or at such other address for a Party as shall be specified in a notice given in accordance with this subsection):

If to MDEQ:	Attention: MCWI Contract Administration 515 East Amite Street P.O. Box 2249 Jackson, MS 39201 E-mail: MCWIdocuments@mdeq.ms.gov
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If to SUBRECIPIENT:	Attention: Angela C. Verdell, PhD 420 4 th Avenue South Columbus, MS 39703 Phone: (662) 328-7192 E-mail: averdell@columbus-lw.com
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53. **COUNTERPARTS**

Agreement may be executed in counterparts, each of which shall be deemed an original, but all of which together shall be deemed to be one and the same Agreement. A signed copy of this Agreement delivered by facsimile, e-mail or other means of electronic transmission shall be deemed to have the same legal effect as delivery of an original signed copy of this Agreement.

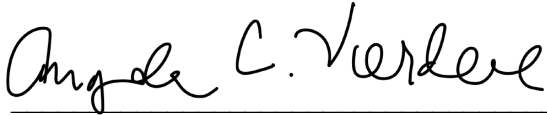
For the faithful performance and consideration provided under the terms of this Agreement, the Parties hereto have caused this Agreement to be executed by their undersigned authorized representatives.

MISSISSIPPI DEPARTMENT OF ENVIRONMENTAL QUALITY

Chris Wells
Executive Director

Date

COLUMBUS LIGHT & WATER DEPARTMENT



Angela C. Verdell, PhD
Signature of Authorized Representative

Angela C. Verdell

Angela C. Verdell, PhD
Printed Name

General Manager

Title

1/31/2023

Date

ATTACHMENT A

PROJECT NAME, SCOPE OF WORK AND PROJECT TIMELINE AND REQUIREMENTS

PROJECT NAME

Sanitary System Sewer Improvements, Part A - 22nd St. S. Lift Station Renovation, Part B - Sewer System Lining – Older City Sections, Part C - MLK Jr. Dr. Lift Station Force Main Relocation

SCOPE OF WORK

The Project shall be defined as eligible activities funded in whole or in part under this Agreement as follows:

The Project includes sanitary sewer collection improvements including lift station rehabilitations, sewer system repair and/or rehabilitation, and lift station relocation.

The general Scope of Work to be performed by SUBRECIPIENT is limited to that which was submitted in the MCWI Application Portal and approved for funding in accordance with the MCWI Program Regulations. SUBRECIPIENT hereby agrees that no additional eligible scope may be added to this Scope of Work without the express written consent of MDEQ. The Scope of Work eligible for reimbursement is limited to that identified as eligible by MDEQ and further described by plans, specifications, contract documents, and contract change orders approved as eligible by MDEQ.

PROJECT TIMELINE AND REQUIREMENTS

(1) SUBRECIPIENT agrees to the following schedule.

- a. Within 10 days of execution of this Agreement, SUBRECIPIENT's Authorized Representative, or his/her designee shall watch the video on the MDEQ <https://www.mswaterinfrastructure.com> web-page entitled "American Rescue Plan Act State & Local Fiscal Recovery Funds, Procurement Overview." The web-page will track compliance with this requirement;
- b. On or about August 16, 2023, submit a complete set of plans, specifications, contract documents on each construction contract, and all applicable permits and agency approvals, if not already submitted to MDEQ;
- c. On or about August 29, 2023, advertise each construction contract for bids, if not already submitted to MDEQ;

- d. On or about October 18, 2023, but no later than 45 days after advertisement for construction bids on each construction contract, receive bids;
- e. No later than 60 days after receipt of bids on each construction contract, execute construction contract;
- f. No later than 15 days after execution of construction contract, submit the entire procurement file (including but not limited to the request for proposals, evidence of publication, MBE/WBE documentation, all received bids, evaluation and selection documentation, executed construction contracts, and professional services contracts);
- g. No later than 60 days after execution of each construction contract, execute and submit a copy of the notice to proceed;
- h. No later than 5 business days after the estimated completion of 25% of construction, submit a notice to MDEQ of such milestone;
- i. No later than 5 business days after the estimated completion of 50% of construction, submit a notice to MDEQ of such milestone;
- j. No later than 5 business days after the estimated completion of 75% of construction, submit a notice to MDEQ of such milestone;
- k. No later than 5 business days after completion of each construction contract, notify MDEQ of construction completion;
- l. No later than 30 days after the contract completion date on each construction contract, submit all change orders which include time extensions, or a request and justification for delaying MDEQ's final construction observation;
- m. Within 45 days of Project completion, but no later than September 30, 2026, whichever is earlier, unless an extension of this date is specifically authorized by MDEQ, SUBRECIPIENT must submit the following: Final Report, as listed in Article 11, the engineer's certification of compliance with plans, specifications, and contract documents; final professional services contract amendments, if any; and all other administrative forms and documents required by the Agreement.

(2) To the extent any documents required to be submitted in Attachment A, Article (1) above were submitted with the MCWI Grant Application through the Application Portal, the documents do not need to be resubmitted.

(3) All documents required to be submitted in Attachment A, Article (1) above, shall be uploaded to the Documents Portal at <https://www.mswaterinfrastructure.com>.

ATTACHMENT B

SYSTEMS AND PROCESSES FOR FINANCIAL MANAGEMENT RECOMMENDATIONS AND/OR CORRECTIVE ACTION PLAN

An evaluation for the assessment of uncontrolled risks of the SUBRECIPIENT's systems and processes for financial management was performed as of part of the initial subaward process by MDEQ, acting on behalf of the State of Mississippi, as administrator of this Subaward Agreement. MDEQ requests the SUBRECIPIENT provide the following information to MDEQ as part of observations made during the evaluation. MDEQ reserves the right to re-evaluate the assessment of uncontrolled risks upon subsequently identified facts:

1. SUBRECIPIENT agrees to provide MDEQ with a copy of their annual audited financial statements within 60 days of the report release date throughout the Period of Performance.
2. SUBRECIPIENT agrees to promptly notify MDEQ of any significant changes made to the SUBRECIPIENT's current policies and procedures that would impact financial management systems and processes, specifically those communicated as part of the evaluation, from which the current residual risk levels were derived.
3. SUBRECIPIENT agrees to promptly notify MDEQ of any level of fraud or abuse discovered within the organization without regard to materiality that is related to the operation of the Project, as well as other pervasive deficiencies identified for grant management practices from any source, both external and internal, throughout the program performance period.
4. If deficiencies, significant deficiencies and/or material weaknesses are reported to the SUBRECIPIENT, as part of any assurance, attestation, or monitoring engagement during the program performance period, SUBRECIPIENT agrees to provide its response(s) and/or corrective action plan(s) to MDEQ so that prompt action can be taken by MDEQ to mitigate any elevated level of uncontrolled risk that could potentially impact MDEQ's or the SUBRECIPIENT's ability to comply with Federal Award and/or subaward requirements.
5. SUBRECIPIENT agrees that MDEQ has the right to perform monitoring procedures as deemed appropriate by MDEQ based on the assessed risk of noncompliance.

ATTACHMENT C
SUBAWARD TERMS AND CONDITIONS
FOR CONTRACTED PARTIES

1. AUTHORITY TO PARTICIPATE IN THIS AGREEMENT

The Contracted Party certifies that (a) it is either a 1) state agency, 2) a validly organized business that is authorized to do business in the state of Mississippi, 3) a nongovernmental organization, or 4) a political subdivision of the state of Mississippi with valid authority to enter into this agreement and; (b) entry into and performance under this agreement is not restricted or prohibited by any loan, security, financing, contractual, or other agreement of any kind; and (c) notwithstanding any other provision of this Agreement to the contrary, that there are no existing legal proceedings, either voluntary or otherwise, which may adversely affect its ability to perform its obligations under this agreement.

2. DEBARMENT AND SUSPENSION

Contractor/Contracted Parties certifies to the best of its knowledge and belief, that it:

A. is not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transaction by any federal department or agency or any political subdivision or agency of the State of Mississippi;

B. has not, within a three (3) year period preceding this Agreement, been convicted of or had a civil judgment rendered against it for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (federal, state, or local) transaction or contract under a public transaction;

C. has not, within a three (3) year period preceding this Agreement, been convicted of or had a civil judgment rendered against it for a violation of federal or state antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;

D. is not presently indicted for or otherwise criminally or civilly charged by a governmental entity (federal, state or local) with commission of any of these offenses enumerated in Article 2.B. and Article 2.C., above; and,

E. has not, within a three (3) year period preceding this Agreement, had one or more public transactions (federal, state, or local) terminated for cause or default.

This agreement is subject to 31 C.F.R. Part 19.

3. INDEMNIFICATION

To the extent allowed by state law, Contracted Party agrees to indemnify and save, release and hold harmless the State of Mississippi, the Commission on Environmental Quality, MDEQ, all of their employees and officers, and the Department's contractors from and against any and all

claim, demand, cause of action, liability, loss, damage, injury, suit, judgment, debt and cost, including attorney's fees or expenses on the part of any Contracted Party, their agents or employees or any other parties arising out of or incident to, any and all Work under the terms of this Agreement.

4. RELATIONSHIP STATUS

The Contracted Party acknowledges and agrees that MDEQ is not a party, in any manner whatsoever, to any contract between the SUBRECIPIENT and the construction contractor(s), engineer(s), attorney(s), equipment supplier(s), contractor(s), or between any other parties of any kind whatsoever (hereinafter collectively referred to as "vendor"). The SUBRECIPIENT and Contracted Party also acknowledge and agree that any benefit to vendors contracting with the SUBRECIPIENT or Contracted Parties arising from or associated with this Agreement is strictly incidental and all such vendors are not and are not intended to be considered as third party beneficiaries under any agreement between MDEQ and the SUBRECIPIENT.

Upon execution of any contract between the SUBRECIPIENT and any other party in regard to the project, MDEQ does not assume any authorities, duties, responsibilities, or liabilities under such contract. The SUBRECIPIENT and Contracted Party shall not have any authority to bind or otherwise obligate MDEQ, directly or indirectly, under any contract or agreement between the SUBRECIPIENT and any other party. The SUBRECIPIENT, Contracted Party and its vendors acknowledge and agree that any action taken by MDEQ in its role of grantor, or in its separate and distinct role as regulator shall not in any way change or alter its position as that of grantor.

MDEQ does not have any authority, duty, responsibility, or liability in contract claims or dispute identification, negotiation, resolution, or any other actions regarding contract claims under the contract(s) between the SUBRECIPIENT and any other party. The SUBRECIPIENT and the Contracted Party acknowledge and agree that MDEQ is not obligated to review, comment on, approve, or discuss the merits of any contract claims presented by or to any party. Any MDEQ reviews, approvals, observations, presence at meetings, written communications, verbal communications or other actions are not to be interpreted as addressing the merits of any claims, nor are they to be construed as interpreting the contract between the SUBRECIPIENT and the Contracted Party or any other parties.

5. ACCESS TO RECORDS

Provided Contracted Party is given reasonable advance written notice and such inspection is made during normal business hours of Contracted Party, then the Government Accountability Office, MDEQ, the State or any duly authorized representatives shall have unimpeded, prompt access to any of Contracted Party's books, documents, papers, and other records which are maintained or produced as a result of the Project for the purpose of making audits, investigations, examinations, excerpts, transcriptions, and copies of such documents. This right also includes timely and reasonable access to the Contracted Party's personnel for the purpose of interview and discussion related to such documents. All records related to this Agreement shall be retained by Contracted Party for a minimum of ten (10) years after final payment is made under this Agreement and all pending matters are closed; however, if any audit, litigation or other action arising out of or related in any way to this Project is commenced before the end of the ten (10) year period, the

records shall be retained for one (1) year after all issues arising out of the action are finally resolved or until the end of the ten (10) year period, whichever is later.

Contracted Party is not required to retain the above-mentioned records for the ten (10) year period prescribed in this Section and the “Right to Audit” provision only if all of the following conditions are satisfied:

A. Contracted Party has provided all of the documents described above and in the “Right to Audit” provision to MDEQ prior to the expiration of the ten (10) year retention period and a certification stating the same is simultaneously provided in writing to MDEQ;

B. No audit, litigation or other action arising out of or related in any way to this Project is commenced before Contracted Party provides the records and corresponding certification to MDEQ, in which case, Contracted Party shall retain the records until all issues arising out of the action are finally resolved; and

C. Contracted Party provides MDEQ a minimum of thirty (30) days written notice before providing the above-mentioned records and corresponding certification.

6. RECORD RETENTION AND RIGHT TO AUDIT

The Contracted Party shall maintain and retain books, documents, papers, financial records and other records, including electronic records, as may be prescribed by the MDEQ or by applicable federal and state laws, rules, and regulations. Contracted Party shall retain these records for a period of ten (10) years after final payment. These records shall be made available during the term of the Agreement and the subsequent ten (10) year period for examination, transcription, and audit by MDEQ, the Mississippi State Auditor’s Office, its designees, or other authorized bodies, including the Office of Inspector General. If any litigation, claim, investigation, or audit relating to this Agreement or an activity funded under the Agreement is started before the expiration of the ten (10) year period, the records must be retained until all litigation, claims, investigations, or audit findings involving the records have been resolved and final action taken.

7. RIGHT TO INSPECT WORK; SITE ACCESS

MDEQ and their representatives, invitees, and consultants shall have access and the right to conduct announced and unannounced onsite and offsite physical visits to inspect all Work hereunder. Upon request by MDEQ, Contracted Party shall provide MDEQ and its representatives, invitees, and consultants with the opportunity to participate in site inspections, meetings, and/or teleconferences, as appropriate, related to the performance of the Work.

8. CONFLICT OF INTEREST

The Contracted Party covenants that he presently has no interest and shall not acquire any interest direct or indirect in the Project that is the subject to this Agreement or any parcels therein, where applicable, or any other interest which would conflict in any manner or degree with the performance of his services hereunder. The Contracted Party further covenants that, in the performance of this agreement, no person having any such interest shall be employed.

The Contracted Party agrees to establish safeguards to prohibit employees from using positions for a purpose that is or gives the appearance of being motivated by a desire for private gain for themselves or others, particularly those with whom they have a family, business, or other tie.

9. COOPERATION AND EVALUATION

The Contracted Party agrees to assist and cooperate with the MDEQ or its duly designated representatives in the monitoring of the Project(s) to which the Agreement relates, and to provide in form and manner approved by MDEQ such monitoring reports, progress reports, and the like as may be required and to provide such reports at the times specified.

Further, the Contracted Party agrees to cooperate with MDEQ or its duly designated representatives by providing timely responses to all reasonable requests for information to assist in evaluation of the accomplishments of the Project and the agreement for a period of ten (10) years after the date on which the Final Reports are provided.

MEMORANDUM OF UNDERSTANDING
Between
Mayor and City Council of the City of Columbus
and
Columbus Light and Water Department

This Memorandum of Understanding (“MOU”) is entered into by and between City of Columbus through its Mayor and City Council and the Columbus Light and Water Department, hereinafter the Parties. In consideration of those mutual undertakings, the Parties agree as follows:

WHEREAS, the City of Columbus through its Mayor and City Council, is designated to accept and administer funds from the federal American Rescue Plan Act (“ARPA”), sections 602 and 603 of the Social Security Act as added by section 9901 of the American Rescue Plan Act of 2021 (the “Act”), Pub. L. No. 117-2 (Mar. 11, 2021); and

WHEREAS, the Mayor is tasked with overseeing the day to day operations of the Municipality, excluding utilities, specifically drinking water and wastewater, which operations are overseen day to day by Columbus Light and Water Department; and

WHEREAS, the City Council must approve the Municipality’s budget and the Mayor executes the expenditures; and

WHEREAS, the Parties desire to enter into this MOU to memorialize their understanding of the mutual advantages of this cooperative relationship.

NOW, THEREFORE, the Parties agree to the terms and conditions set forth below:

I. Purpose

The purpose of this MOU is to memorialize an agreement to obligate the Municipality’s ARPA State and Local Fiscal Recovery Funds (“Funds”) for those purposes set forth in the Subaward Agreement between Columbus Light and Water Department and the Mississippi Department of Environmental Quality (“MDEQ”), MDEQ Agreement No. 82-1-CW-5.5 set forth in Attachment “A”, hereby adopted and incorporated by reference herein, along with any current or future modifications thereto (“MDEQ Subaward Agreement”).

II. Conditions and Scope

The City of Columbus through its Mayor and City Council agrees to appropriate and the Mayor agrees to expend the Funds to perform the “Scope of Work,” as set forth in Attachment A and Article 2 of the MDEQ Subaward Agreement, for the “Project” as set forth in Article 2 of the MDEQ Subaward Agreement.

III. Amount

The City of Columbus through its Mayor and City Council agrees to provide and obligate the Funds in an amount not to exceed the funds as set forth in Article 7.A.ii of the MDEQ Subaward Agreement and the Mayor agrees to expend the Funds in such amount.

IV. Term

The MOU shall be effective from the date executed below and shall expire on January 1, 2027.

V. Binding Effect

The MOU shall be binding upon the Parties hereto and upon any respective successors and assigns of the Parties.

VI. Obligation of the Parties

The Parties agree to the following obligations under this MOU:

- a. The City of Columbus through its Mayor and City Council agrees to provide the Mayor the Funds in an amount not to exceed the amount set forth in Article 7.A.ii of the MDEQ Subaward Agreement.
- b. The Columbus Light and Water Department shall expend the Funds in amount not to exceed the amount set forth in Article 7.A.ii of the MDEQ Subaward Agreement to pay for the cost of the Scope of Work necessary to implement the Project.
- c. The Columbus Light and Water Department shall follow federal and state procurement and expenditure requirements as required by and set forth in the MDEQ Subaward Agreement.
- d. The Columbus Light and Water Department shall ensure a complete procurement file for each contract necessary to perform the Scope of Work in the Subaward is submitted to MDEQ with reimbursement requests in accordance therewith.

VII. Applicable Law

This MOU shall be governed by and construed in accordance with the laws of the State of Mississippi.

Agreed to this the _____ day of _____, 2024.

City Council

Agreed to this the _____ day of _____, 2024.

Mayor

ATTACHMENT "A" : ORIGINAL EXECUTED MCWI SUBAWARD

CITY OF COLUMBUS, MISSISSIPPI
AUDITED FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

CITY OF COLUMBUS, MISSISSIPPI
Audited Financial Statements

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CITY OF COLUMBUS, MISSISSIPPI
Audited Financial Statements

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CITY OF COLUMBUS, MISSISSIPPI

FINANCIAL SECTION



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

James L. Stafford, CPA
Harry W. Stevens, CPA
S. Keith Winfield, CPA
William B. Staggers, CPA
Michael W. McCully, CPA
R. Steve Sinclair, CPA
Marsha L. McDonald, CPA
Wanda S. Holley, CPA
Robin Y. McCormick, CPA/PFS
J. Randy Scrivner, CPA
Kimberly S. Caskey, CPA
Susan M. Lummus, CPA
Stephen D. Flake, CPA
John N. Russell, CPA
Anita L. Goodrum, CPA
Ricky D. Allen, CPA
Jason D. Brooks, CPA
Robert E. Cordle, Jr., CPA
Perry C. Rackley, Jr., CPA
Jerry L. Gammel, CPA
Michael C. Knox, CPA
Clifford P. Stewart, CPA
Edward A. Maxwell, CPA
Bradley L. Harrison, CPA
Justin H. Keller, CPA
Dana R. Estes, CPA
April W. Posey, 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 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, 2021, 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. 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 auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Columbus, Mississippi as of September 30, 2021, and the respective changes in financial position and, where applicable, 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 proportionate share of the net pension liability, schedule of the City's contributions, City's Fire & Police Plan Schedule of Changes in Net Pension Liability and Relate Ratios, and Fire & Police Plan Schedule of City's Contributions on pages 4-12 and 53, 54, 55,

56, 57, and 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 introductory section, combining and individual nonmajor fund financial statements, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by *Title 2 U.S. Code of Federal Regulations (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 supplemental information and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the other supplemental information and the 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 May 1, 2024, on our consideration of the City of Columbus, Mississippi's internal controls over financial reporting and on our test 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
May 1, 2024

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, 2021

INTRODUCTION

The following discussion and analysis provides an overview of the financial position and activities of the City of Columbus (CITY) for the year then ended September 30, 2021. This discussion has been prepared by management and should be read in conjunction with the City of Columbus' financial statements that follow this section.

FINANCIAL HIGHLIGHTS

- The assets and deferred outflows of resources of the City exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$3,349,079. Of this amount \$8,245,855 may be used to meet the City of Columbus' ongoing obligations to citizens and creditors. The \$(47,166,530) of unassigned net position shown on the statement of net position includes a \$34,503,588 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 plans are 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 \$17,123,192, a decrease of \$732,149 in comparison to the prior year.
- The City of Columbus' total debt is \$32,223,362 (exclusive of compensated absences). Of that total, approximately \$6,809,295 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's finances.

- 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 18-21)

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. (Pages 24-59)

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.

CITY OF COLUMBUS, MISSISSIPPI

Management's Discussion and Analysis For the Year Ended September 30, 2021

OVERVIEW OF THE FINANCIAL STATEMENTS (Continued)

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

Government-wide Statements

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.

CITY OF COLUMBUS, MISSISSIPPI

Management's Discussion and Analysis For the Year Ended September 30, 2021

- 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.
- 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-wide statements, we provide additional information at the bottom of the governmental funds statement, 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 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.

CITY OF COLUMBUS, MISSISSIPPI

Management's Discussion and Analysis For the Year Ended September 30, 2021

- **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.

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 \$3,349,079 at the close of the most recent fiscal year.

A substantial portion 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 decrease of \$1,690,697 (exclusive of unfunded pension liability).
- Capital asset net decrease of \$2,480,879 for Governmental activities.

Table A-1
City of Columbus Net Position

	Governmental Activities		Increase/ (Decrease)
	2021	2020	
Cash and Other Assets	22,419,896	19,780,551	2,639,345
Capital Assets	53,469,367	55,950,246	(2,480,879)
Total Assets	75,889,263	75,730,797	158,466
Deferred Outflows of Resources	2,509,185	2,316,851	192,334
Other Liabilities	5,422,466	2,018,674	3,403,792
Long-term Liabilities	61,231,933	70,238,393	(9,006,460)
Total Liabilities	66,654,399	72,257,067	(5,602,668)
Deferred Inflows of Resources	8,394,970	2,729,979	5,664,991
Net Position:			
Invested in Capital Assets			
Net of Related Debt	40,969,888	42,660,690	(1,690,802)
Restricted	9,545,721	12,084,237	(2,538,516)
Unrestricted	(47,166,530)	(51,684,325)	4,517,795
Total Net Position	3,349,079	3,060,602	288,477

CITY OF COLUMBUS, MISSISSIPPI

Management's Discussion and Analysis For the Year Ended September 30, 2021

Changes in net position. Approximately 36.7 percent of the City of Columbus' revenue comes from property taxes, with 82.0 percent of all revenue coming from some type of tax. (See Table A-2). Another 12.2 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

	Governmental Activities		Increase/ (Decrease)
	2021	2020	
Revenue			
Program Revenues:			
Charges for Services	\$ 4,051,743	\$ 3,922,114	129,629
Operating Grants & Contributions	134,756	830,818	(696,062)
Capital Grants & Contributions	1,300,686	852,355	448,331
General Revenues:			-
Property Taxes	12,138,181	12,053,237	84,944
Other Taxes	15,031,862	13,390,369	1,641,493
Investment Income	68,303	119,803	(51,500)
Other	391,645	437,519	(45,874)
Total Revenue	33,117,176	31,606,215	1,510,961
Expenses			
General Government	4,192,701	6,558,544	(2,365,843)
Public Safety	12,026,507	12,611,431	(584,924)
Public Works	9,630,332	5,886,952	3,743,380
Urban & Economic Development	1,112,630	1,270,442	(157,812)
Cemetery	135,498	139,190	(3,692)
Garage	790,791	740,472	50,319
Agency Appropriations	618,454	695,247	(76,793)
Culture & Recreation	3,053,020	2,997,475	55,545
Interest on Debt	1,064,536	1,014,777	49,759
Other on Long-term Debt	204,230	229,114	(24,884)
Total Expenses	32,828,699	32,143,644	685,055
Increase (Decrease) in Net Position	288,477	(537,429)	825,906
Net Position - Beginning	3,060,602	11,368,465	(8,307,863)
Change in Accounting Standard (GASB 84)		(7,770,434)	7,770,434
Net Position - Beginning As Restated	3,060,602	3,598,031	(537,429)
Net Position - Ending	\$ 3,349,079	\$ 3,060,602	288,477

CITY OF COLUMBUS, MISSISSIPPI

Management's Discussion and Analysis For the Year Ended September 30, 2021

Governmental Activities

Governmental activities increased net assets by \$451,347. 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 (45.4%) and property taxes (36.7%).

The largest expense categories for the City's governmental activities are public safety (36.8%) and public works (27.7%).

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 \$8,245,855. 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 \$2,100,335 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 \$3,398,351, 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 \$93,514.

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 \$2,870,309. The net decrease in the fund balance during the current year in the Capital Projects Fund was \$3,609,888.

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 2020-2021 operating budget charges amounted to \$35,567,583.

The City's total tax millage rate for the 2021 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, 2021

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, 2021, amounted to \$121,195,575, net of accumulated depreciation of \$67,726,208. 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

	Governmental Activities		Increase/ (Decrease)
	2021	2020	
Land	\$ 6,739,837	\$ 7,832,709	(1,092,872)
Buildings	22,863,109	22,863,109	-
Improv. Other Than Buildings	5,471,051	5,471,051	-
Machinery & Equipment	15,515,453	15,331,457	183,996
Infrastructure	69,034,020	69,034,020	-
Construction-in-Progress	1,572,105	1,019,955	552,150
Accumulated Depreciation	(67,726,208)	(65,602,055)	(2,124,153)
Total	<u>\$ 53,469,367</u>	<u>\$ 55,950,246</u>	<u>(2,480,879)</u>

Long-Term Debt – At year-end, the City had \$32,223,362 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

	Governmental Activities		Increase/ (Decrease)
	2021	2020	
General Obligation Bonds	\$ 9,321,000	\$ 5,275,000	4,046,000
Special Assessment Bonds	12,870,000	17,872,496	(5,002,496)
TIF Bonds	2,514,075	2,680,599	(166,524)
Notes Payable	708,992	582,823	126,169
Capital Lease Obligations	6,809,295	7,503,141	(693,846)
Total	<u>\$ 32,223,362</u>	<u>\$ 33,914,059</u>	<u>(1,690,697)</u>

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 2021 budget. The total budgeted appropriation for the City operations in the governmental activities is \$35,567,583 (which includes \$24,444,404 in the general fund).

CITY OF COLUMBUS, MISSISSIPPI

Management's Discussion and Analysis For the Year Ended September 30, 2021

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, 2021

	Primary Government	Major Component Units	
	Governmental Activities	Electric Department	Water Department
<u>ASSETS</u>			
Cash and Cash Equivalents	\$ 18,374,222	6,495,008	5,130,521
Investments, Restricted	-	-	4,326,399
Receivable, Net	283,106	5,668,765	1,314,438
Landfill Receivable	16,106	-	-
Intergovernmental Receivable	1,492,892	-	-
Fines Receivable	66,440	-	-
Inventory	-	822,615	249,904
Prepaid Expense	-	71,321	180,803
Loans Receivable	2,187,130	-	-
Other Assets	-	1,199,642	192
Capital Assets:			
Land and Construction in Progress	8,311,942	926,930	48,295
Other Capital Assets, Net of Depreciation	45,157,425	26,289,907	45,560,202
Total Assets	<u>75,889,263</u>	<u>41,474,188</u>	<u>56,810,754</u>
<u>DEFERRED OUTFLOWS OF RESOURCES</u>			
Unamortized Loss on Bond Defeasance	-	298,150	24,264
Deferred Outflows Related to			
- Net Pension Liability	2,509,185	1,055,840	870,601
Total Deferred Outflows of Resources	<u>2,509,185</u>	<u>1,353,990</u>	<u>894,865</u>
<u>LIABILITIES</u>			
Accounts Payable and Accrued Expenses	2,316,504	5,719,936	979,959
Customer Deposits	-	3,504,766	127,265
Accrued Interest Payable	208,308	-	102,159
Other Liabilities	2,897,654	20,321	-
Long-term Liabilities:			
Due Within One Year	2,250,743	112,531	2,102,604
Due in More than One Year	30,363,387	5,331,165	9,935,160
Unfunded Pension Liability	28,617,803	7,269,631	5,823,788
Total Liabilities	<u>66,654,399</u>	<u>21,958,350</u>	<u>19,070,935</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>			
Deferred Inflows Related to			
- Net Pension Liability	8,394,970	310,933	1,853,295
Other	-	2,294	-
Total Deferred Inflows of Resources	<u>8,394,970</u>	<u>313,227</u>	<u>1,853,295</u>
<u>NET POSITION</u>			
Invested in Capital Assets, Net of Related Debt	40,969,888	21,789,561	33,594,997
Restricted for:			
Expendable:			
Capital Improvements	2,707,439	-	-
City-based Activities	3,648,239	-	-
Debt Service	3,190,043	-	3,414,900
Unemployment Benefits	-	-	6,394
Unrestricted - Unassigned	(47,166,530)	(1,232,960)	(234,902)
Total Net Position	<u>\$ 3,349,079</u>	<u>20,556,601</u>	<u>36,781,389</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, 2021

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
Primary Government							
Governmental Activities							
General Government	\$ 4,192,701	1,359,357	9,220	-	\$ (2,824,124)	-	-
Public Safety	12,026,507	372,871	110,647	-	(11,542,989)	-	-
Public Works	9,630,332	2,047,876	14,889	5,184	(7,562,383)	-	-
Cemetery	135,498	69,035	-	-	(66,463)	-	-
Culture and Recreation	3,053,020	80,177	-	225,000	(2,747,843)	-	-
Conservation, Urban and Economic Development	1,112,630	122,427	-	1,070,502	80,299	-	-
Intergovernmental Garage	790,791	-	-	-	(790,791)	-	-
Agency Appropriations	618,454	-	-	-	(618,454)	-	-
Interest on Long-term Debt	1,064,536	-	-	-	(1,064,536)	-	-
Other on Long-term Debt	204,230	-	-	-	(204,230)	-	-
Total Primary Government	32,828,699	4,051,743	134,756	1,300,686	(27,341,514)	-	-
Major Component Units							
Electric Department	35,896,762	36,986,489	-	-		1,089,727	-
Water Department	10,663,062	10,936,509	-	-		-	273,447
Total Major Component Units	\$ 46,559,824	47,922,998	-	-		1,089,727	273,447
General Revenues							
Taxes							
Property Taxes					12,138,181	-	-
Sales and Use Taxes					10,543,810	-	-
Other Taxes					4,488,052	-	-
Grants and Contributions not Restricted to Specific Programs							
Investment Income					68,303	86,569	56,054
Other					391,645	40,933	18,477
Total General Revenues					27,629,991	127,502	74,531
Change in Net Position					288,477	1,217,229	347,978
Net Position, October 1, 2020					3,060,602	19,339,372	36,433,411
Net Position, September 30, 2021					\$ 3,349,079	20,556,601	36,781,389

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

FUND FINANCIAL STATEMENTS

CITY OF COLUMBUS, MISSISSIPPI
Balance Sheet - Governmental Funds
September 30, 2021

	<u>General</u>	<u>Municipal Fire Protection</u>	<u>American Rescue Plan Act Fund</u>	<u>2020 Bond Paving Fund</u>	<u>Non-Major Governmental Funds</u>	<u>Total Governmental Funds</u>
<u>ASSETS</u>						
Cash and cash equivalents	\$ 6,647,004	\$ 149,837	\$ 2,897,654	3,164,926	\$ 5,514,801	\$ 18,374,222
Landfill receivable	16,106	-	-	-	-	16,106
Intergovernmental receivables	1,204,910	-	-	-	287,982	1,492,892
Loans receivable	-	-	-	-	2,187,130	2,187,130
Fines receivable	66,440	-	-	-	-	66,440
Other receivables	221,859	-	-	-	61,247	283,106
Due from other funds	3,365,313	901,120	-	-	25,662	4,292,095
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Assets	\$ 11,521,632	\$ 1,050,957	\$ 2,897,654	3,164,926	\$ 8,076,822	\$ 26,711,991
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
<u>LIABILITIES</u>						
Accounts payable	\$ 1,374,669	\$ 610	\$ -	719,199	\$ 221,774	\$ 2,316,252
Intergovernmental Payable	252	-	-	-	-	252
Due to other funds	1,818,310	854,202	-	-	1,619,583	4,292,095
Unearned revenue	-	-	2,897,654	-	-	2,897,654
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Liabilities	3,193,231	854,812	2,897,654	719,199	1,841,357	9,506,253
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
<u>DEFERRED INFLOWS OF RESOURCES</u>						
Unavailable revenue - landfill fees	16,106	-	-	-	-	16,106
Unavailable revenue - fines	66,440	-	-	-	-	66,440
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Deferred Inflows of Resources	82,546	-	-	-	-	82,546
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
<u>FUND BALANCES</u>						
Restricted for:						
Capital improvements	-	-	-	2,445,727	261,712	2,707,439
Debt service	-	-	-	-	3,398,351	3,398,351
Other commitments	-	196,145	-	-	3,452,094	3,648,239
Unassigned	8,245,855	-	-	-	(876,692)	7,369,163
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Fund Balances	8,245,855	196,145	-	2,445,727	6,235,465	17,123,192
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 11,521,632	\$ 1,050,957	\$ 2,897,654	3,164,926	\$ 8,076,822	\$ 26,711,991
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

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, 2021

Fund Balances - Total Governmental Funds	\$	17,123,192
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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	121,195,575	
Less Accumulated Depreciation	<u>(67,726,208)</u>	53,469,367

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

Fines receivable	16,106	
Landfill receivable	<u>66,440</u>	82,546

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	(32,614,130)	
Accrued Interest Payable	(208,308)	(32,822,438)

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

Unfunded Pension Liability	(28,617,803)	
Deferred Outflows of Resources	2,509,185	
Deferred Inflows of Resources	<u>(8,394,970)</u>	<u>(34,503,588)</u>

Net Position of Governmental Activities	\$	<u><u>3,349,079</u></u>
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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, 2021

	General	Municipal Fire Protection	American Rescue Plan Act Fund	2020 Bond Paving Fund	Non-Major Governmental Funds	Total Governmental Funds
<u>REVENUES</u>						
Property Taxes	\$ 10,396,894	-	-	-	1,741,287	12,138,181
Licenses and Permits	581,440	-	-	-	-	581,440
Intergovernmental Revenues	11,174,189	6,476	-	-	4,779,745	15,960,410
Charges for Governmental Services	2,444,616	-	-	-	-	2,444,616
Fines and Forfeits	154,364	-	-	-	535	154,899
Interest Income	62,368	3,794	-	-	1,132	67,294
Other Revenues	1,069,123	-	-	-	707,471	1,776,594
Total Revenues	<u>25,882,994</u>	<u>10,270</u>	<u>-</u>	<u>-</u>	<u>7,230,170</u>	<u>33,123,434</u>
<u>EXPENDITURES</u>						
Current:						
General Government	2,753,287	-	-	-	759,379	3,512,666
Public Safety	11,744,872	60,430	-	329,451	701,384	12,836,137
Public Works	4,846,069	-	-	3,441,961	1,038,697	9,326,727
Cemetery	135,498	-	-	-	-	135,498
Culture and Recreation	1,352,422	-	-	-	1,823,213	3,175,635
Conservation, Urban and Economic Development	734,260	-	-	-	10,266	744,526
Intergovernmental-Garage	826,313	-	-	-	-	826,313
Agency Appropriations	618,454	-	-	-	-	618,454
Debt Service:						
Principal	559,112	18,551	-	-	1,730,801	2,308,464
Interest	121,933	13,923	-	-	928,660	1,064,516
Bond Issue Costs	-	-	-	-	204,230	204,230
Total Expenditures	<u>23,692,220</u>	<u>92,904</u>	<u>-</u>	<u>3,771,412</u>	<u>7,196,630</u>	<u>34,753,166</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>2,190,774</u>	<u>(82,634)</u>	<u>-</u>	<u>(3,771,412)</u>	<u>33,540</u>	<u>(1,629,732)</u>
<u>OTHER FINANCING SOURCES (USES)</u>						
Proceeds of Capital Related Debt	-	-	-	-	350,787	350,787
Proceeds of Refunding Bonds	-	-	-	-	4,963,000	4,963,000
Sales of Capital Assets	253,796	-	-	-	-	253,796
Payments to Bond Refunding Agent	-	-	-	-	(4,670,000)	(4,670,000)
Transfers from Other Departments	207,600	-	-	-	551,835	759,435
Transfers to Other Departments	(551,835)	-	-	-	(207,600)	(759,435)
Net Other Financing Sources (Uses)	<u>(90,439)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>988,022</u>	<u>897,583</u>
Net Change in Fund Balances	<u>2,100,335</u>	<u>(82,634)</u>	<u>-</u>	<u>(3,771,412)</u>	<u>1,021,562</u>	<u>(732,149)</u>
Fund Balances, October 1, 2020,	6,145,520	278,779	-	6,217,139	5,213,903	17,855,341
Fund Balances, September 30, 2021	<u>\$ 8,245,855</u>	<u>196,145</u>	<u>-</u>	<u>2,445,727</u>	<u>6,235,465</u>	<u>17,123,192</u>

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, 2021

Net Change in Fund Balances - Total Governmental Funds \$ (732,149)

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

Governmental funds report capital outlays as expenditures.
However, in the Statement of Activities, the cost of those
assets is depreciated over their estimated useful lives:

Expenditures for Capital Assets	736,146	
Current Year Retirements	(1,092,872)	
Less Current Year Depreciation	<u>(2,124,153)</u>	(2,480,879)

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	(40,392)	
Fines receivable	<u>34,134</u>	(6,258)

Bond and loan proceeds provide current financial resources to governmental
funds, but issuing debt increases long-term liabilities in the statement of net
position. 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	(643,787)	
Principal Payments	2,308,464	
Amortization of Bond Premiums	27,496	
Amortization of Bond Discounts	<u>(1,476)</u>	1,690,697

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	1,730,271	
Change in long-term Compensated Absences	112,835	
Change in Accrued Interest Payable	<u>(26,040)</u>	<u>1,817,066</u>

Change in Net Position of Governmental Funds		<u><u>\$ 288,477</u></u>
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The accompanying notes to financial statements are an integral part of these financial statements.

CITY OF COLUMBUS, MISSISSIPPI
Statement of Fiduciary Net Position
September 30, 2021

	Private- Purpose Trust	Custodial Funds
<u>ASSETS</u>		
Cash	\$ 247,261	818,824
Intergovernmental Receivables		252
Total Assets	247,261	819,076
<u>LIABILITIES</u>		
Accounts Payable	-	819,076
Total Liabilities	-	819,076
<u>NET POSITION</u>		
Net Position	\$ 247,261	-

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

CITY OF COLUMBUS, MISSISSIPPI
Statement of Changes in Fiduciary Net Position
For the Year Ended September 30, 2021

	Private- Purpose Trust
<u>ADDITIONS</u>	
Revenues	
Interest Income	\$ 1,008
Total Revenues	<u>1,008</u>
Total Additions	<u>1,008</u>
Change in Net Position	1,008
Net Position, October 1, 2020	<u>246,253</u>
Net Position, September 30, 2021	\$ <u><u>247,261</u></u>

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

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.

c. Basic Financial Statements – Government-Wide Statements

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

CITY OF COLUMBUS, MISSISSIPPI
Notes to Financial Statements

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

c. Basic Financial Statements – Government-Wide Statements (Continued)

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, 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.

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

CITY OF COLUMBUS, MISSISSIPPI
Notes to Financial Statements

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

d. Basic Financial Statements – Fund Financial Statements (Continued)

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.

American Rescue Plan Act Fund – This fund is used to account for financial resources from ARPA federal funding that is restricted for Board-determined capital projects.

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).

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.

CITY OF COLUMBUS, MISSISSIPPI
Notes to Financial Statements

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

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:

CITY OF COLUMBUS, MISSISSIPPI
Notes to Financial Statements

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

f. Financial Statement Amounts (Continued)

4. Capital Assets: (Continued)

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 8 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.

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 8 for additional details.

CITY OF COLUMBUS, MISSISSIPPI
Notes to Financial Statements

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

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.

CITY OF COLUMBUS, MISSISSIPPI
Notes to Financial Statements

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

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.

CITY OF COLUMBUS, MISSISSIPPI
Notes to Financial Statements

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

12. Basis of Budgeting: (Continued)

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

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 - \$75,000
Fully-funded excess coverage insurance	\$75,000 +

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.

CITY OF COLUMBUS, MISSISSIPPI
Notes to Financial Statements

NOTE 2: 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, 2021.

The bank balance of the City's deposits with financial institutions was \$19,579,947 on September 30, 2021, and the carrying amount was \$19,440,307. Of the \$19,440,307 carrying amount, \$18,374,222 is shown on the Statement of Net Position and the remaining \$1,066,085 is shown on the Statement of Net Position – Fiduciary Funds.

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 3: INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

Interfund receivables and payables at September 30, 2021, are:

A. Due from / to other funds

	Due From Other Funds	Due To Other Funds
General Fund	\$ 3,365,313	\$ 1,818,310
Municipal Fire Protection Fund	901,120	854,202
Non-Major Governmental Funds	25,662	1,619,583
Total	\$ <u>4,292,095</u>	\$ <u>4,292,095</u>

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.

CITY OF COLUMBUS, MISSISSIPPI
Notes to Financial Statements

NOTE 3: INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS (CONTINUED)

B. Inter-fund Transfers

	Transfers In	Transfers Out
General Fund	\$ 207,600	\$ 551,835
Non-Major Governmental Funds	551,835	207,600
Total	<u>\$ 759,435</u>	<u>\$ 759,435</u>

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

NOTE 4: NOTES RECEIVABLE

On the Statement of Net Position, notes receivable from Columbus Light & Water in the amount of \$2,187,130 consists of a \$69,567 receivable from the Electric Division and \$2,117,563 due from the Water Division. As of June 30, 2021, the date of the Electric Division's audited financial statements, the balance was \$112,531.

NOTE 5: CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2021, was as follows:

	Balance 9/30/2020	Additions	Retirements	Completed Construction	Adjustments	Balance 9/30/2021
Governmental Activities						
<i>Non-depreciable Capital Assets</i>						
Land	\$ 7,832,709	-	(1,092,872)	-	-	6,739,837
Construction in Progress	1,019,955	552,150	-	-	-	1,572,105
Total Non-depreciable Capital Assets	<u>8,852,664</u>	<u>552,150</u>	<u>(1,092,872)</u>	<u>-</u>	<u>-</u>	<u>8,311,942</u>
<i>Depreciable Capital Assets</i>						
Buildings	22,863,109	-	-	-	-	22,863,109
Equipment	13,700,942	183,996	-	-	-	13,884,938
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	<u>112,699,637</u>	<u>183,996</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>112,883,633</u>
<i>Less Accumulated Depreciation for:</i>						
Buildings	9,435,814	411,643	-	-	-	9,847,457
Equipment	10,446,920	687,080	-	-	-	11,134,000
Improvements Other than Buildings	1,304,390	218,842	-	-	-	1,523,232
Infrastructure	43,274,386	806,588	-	-	-	44,080,974
Leased Property Under Capital Lease	1,140,545	-	-	-	-	1,140,545
Total Accumulated Depreciation	<u>65,602,055</u>	<u>2,124,153</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>67,726,208</u>
Total Depreciable Capital Assets, Net	<u>47,097,582</u>	<u>(1,940,157)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>45,157,425</u>
Governmental Activities Capital Assets, Net	<u>\$ 55,950,246</u>	<u>(1,388,007)</u>	<u>(1,092,872)</u>	<u>-</u>	<u>-</u>	<u>53,469,367</u>

CITY OF COLUMBUS, MISSISSIPPI
Notes to Financial Statements

NOTE 5: CAPITAL ASSETS (CONTINUED)

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

	<u>Amount</u>
Governmental Activities:	
General Government	\$ 69,175
Public Safety	524,703
Public Works	1,003,278
Culture and Recreation	130,757
Conservation, Urban and Economic Development	396,240
Total Depreciation Expense - Governmental Activities	<u>\$ 2,124,153</u>

Discretely presented component units

Activity for Columbus Light and Water Department–Electric Division for the year ended June 30, 2021, was as follows:

	<u>Balance at</u> <u>6/30/2020</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance at</u> <u>6/30/2021</u>
Distribution Plant	\$ 50,235,759	1,053,743	(175,603)	51,113,899
General Plant	6,215,770	750,275	(53,453)	6,912,592
	56,451,529	1,804,018	(229,056)	58,026,491
Construction work in progress	818,501	108,429	-	926,930
	57,270,030	1,912,447	(229,056)	58,953,421
Accumulated depreciation	(29,888,497)	(2,186,004)	337,917	(31,736,584)
Total Net Plant and Equipment	<u>\$ 27,381,533</u>	<u>(273,557)</u>	<u>108,861</u>	<u>27,216,837</u>

Depreciation in the discretely presented component unit, Columbus Light and Water-Electric Division, for the fiscal year June 30, 2021 was \$2,186,004.

Activity for Columbus Light and Water Department-Water Department for the year ended September 30, 2021, was as follows:

	<u>Balance at</u> <u>9/30/2020</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance at</u> <u>9/30/2021</u>
Wastewater Treatment Plant	\$ 18,975,768	-	-	18,975,768
Utility Plant in Service	100,124,085	382,085	-	100,506,170
General Plant	2,939,913	97,738	-	3,037,651
	122,039,766	479,823	-	122,519,589
Construction work in Progress	9,487	409,199	(370,391)	48,295
	122,049,253	889,022	(370,391)	122,567,884
Accumulated depreciation	(73,752,309)	(3,207,078)	-	(76,959,387)
Total Net Plant and Equipment	<u>\$ 48,296,944</u>	<u>\$ (2,318,056)</u>	<u>\$ (370,391)</u>	<u>\$ 45,608,497</u>

CITY OF COLUMBUS, MISSISSIPPI
Notes to Financial Statements

NOTE 5: CAPITAL ASSETS (CONTINUED)

Depreciation in the discretely presented component unit, Columbus Light and Water-Water Division, for the fiscal year September 30, 2021 was \$3,207,078.

NOTE 6: LONG-TERM LIABILITIES

Long-term liability activity for the year ended September 30, 2021, was as follows:

	Balance 9/30/2020	Additions	Reductions	Adjustments	Balance 9/30/2021	Within One Year
Governmental Activities						
General Obligation Bonds						
General Obligation Note, Series 2014	4,275,000		500,000		3,775,000	500,000
General Obligation Note, Series 2019	1,000,000				1,000,000	
Refunding Bonds, Series 2020			417,000	4,963,000	4,546,000	384,000
Special Assessment Bonds Payable						
Mississippi Development Bank, 2010	4,670,000			(4,670,000)	-	-
Add: Premiums	27,496			(27,496)	-	
Mississippi Development Bank, 2013	1,475,000		155,000		1,320,000	165,000
Mississippi Development Bank, 2016	5,200,000		150,000		5,050,000	150,000
Mississippi Development Bank, 2020	6,500,000				6,500,000	
Tax Increment Financing Bonds						
Tax Increment Financing Bonds, 2015	1,815,000		100,000		1,715,000	105,000
Less: Discounts	(17,401)			1,476	(15,925)	(1,476)
Tax Increment Financing Bonds, 2016	883,000		68,000		815,000	68,000
Notes Payable						
Mississippi Development Authority, 2009	50,272		5,072		45,200	5,213
Mississippi Development Authority, 2012	31,939		27,198		4,741	4,741
Mississippi Development Authority, 2012	52,423		23,797		28,626	23,832
Mississippi Development Authority, 2018	298,189	350,787	18,551		630,425	17,715
Columbus Light & Water Department	150,000		150,000		-	-
Capital Leases						
Bankfirst, Lease Purchase Note	154,444		68,390		86,054	27,302
Regions Bank, Lease Purchase Note	1,095,152		117,926		977,226	121,746
Regions Bank, Lease Purchase Note	2,340,436		222,873		2,117,563	229,658
Trustmark National Bank	620,197		106,800		513,397	128,882
BancLeasing, Lease Purchase Note	3,292,912		177,857		3,115,055	184,130
Compensated Absences	503,603			(112,835)	390,768	137,000
Total	<u>\$ 34,417,662</u>	<u>350,787</u>	<u>2,308,464</u>	<u>154,145</u>	<u>32,614,130</u>	<u>2,250,743</u>

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 issue of general obligation refunding bonds, series 2020, is due in annual installments ranging from \$417,000 to \$496,000 through 2031 with 1.98% semi-annual interest.

CITY OF COLUMBUS, MISSISSIPPI
Notes to Financial Statements

NOTE 6: LONG-TERM LIABILITIES (CONTINUED)

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%.

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 6: LONG-TERM LIABILITIES (CONTINUED)

Discretely presented component units

Long-term debt for Columbus Light and Water-Electric Division at June 30, 2021, consisted of the following:

	<u>Balance at</u>			<u>Balance at</u>	<u>Due Within</u>
	<u>6/30/2020</u>	<u>Additions</u>	<u>Reductions</u>	<u>6/30/2021</u>	<u>One Year</u>
Notes Payable to City of Columbus for Construction	\$ 280,995	-	(168,464)	\$ 112,531	112,531
Mississippi Development Bank Revenue Refunding Bonds - Series 2017 dated February 9, 2017	<u>5,904,436</u>	<u>-</u>	<u>(573,271)</u>	<u>5,331,165</u>	<u>-</u>
Total Long-term Debt	<u>\$ 6,185,431</u>	<u>-</u>	<u>(741,735)</u>	<u>\$ 5,443,696</u>	<u>112,531</u>

Long-term debt for Columbus Light and Water-Water Division at September 30, 2021, consisted of the following:

	<u>Balance at</u>			<u>Balance at</u>	<u>Due Within</u>
	<u>9/30/2020</u>	<u>Additions</u>	<u>Reductions</u>	<u>9/30/2021</u>	<u>One Year</u>
Special Obligation Bonds 2017 Series	\$ 2,468,298	-	(1,665,352)	802,946	802,946
Total Special Obligation Bonds	<u>2,468,298</u>	<u>-</u>	<u>(1,665,352)</u>	<u>802,946</u>	<u>802,946</u>
Revenue Refunding Bonds					
2015 Series	<u>9,246,379</u>	<u>-</u>	<u>(129,124)</u>	<u>9,117,255</u>	<u>1,070,000</u>
Total Revenue Refunding Bonds	<u>9,246,379</u>	<u>-</u>	<u>(129,124)</u>	<u>9,117,255</u>	<u>1,070,000</u>
Other Long-term Debt					
City of Columbus -					
Water Meter Project	<u>2,340,437</u>	<u>-</u>	<u>(222,874)</u>	<u>2,117,563</u>	<u>229,658</u>
Total Other Long-term Debt					
Total Long-term Debt	<u>14,055,114</u>	<u>-</u>	<u>(2,017,350)</u>	<u>12,037,764</u>	<u>2,102,604</u>

CITY OF COLUMBUS, MISSISSIPPI
Notes to Financial Statements

NOTE 7: DEFINED BENEFIT PENSION PLANS

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

NOTE 7: DEFINED BENEFIT PENSION PLANS (CONTINUED)

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

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, 2021 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, 2021, 2020, and 2019 were \$1,643,460, \$1,652,044, and \$1,679,907, 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, 2021, the City reported a liability of \$20,996,202 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2021, 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, 2021 net pension liability was 0.142054 percent, which was based on a measurement date of June 30, 2021. This was a decrease of 0.05330 percent from its proportionate share used to calculate the September 30, 2020 net pension liability, which was based on a measurement date of June 30, 2020.

For the year ended September 30, 2021, the City recognized pension expense of \$359,510. At September 30, 2021, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 336,273	\$ -
Net difference between projected and actual earnings on pension plan investments	-	6,300,424
Changes of assumptions	1,625,802	
Change in proportion percentage	-	1,914,732
City contributions subsequent to the measurement date	449,905	-
	<u>\$ 2,411,980</u>	<u>\$ 8,215,156</u>

CITY OF COLUMBUS, MISSISSIPPI
Notes to Financial Statements

NOTE 7: DEFINED BENEFIT PENSION PLAN (CONTINUED)

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

\$449,905 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, 2022. 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,	
2022	\$ (1,917,784)
2023	(1,435,269)
2024	(1,015,756)
2025	<u>(1,884,272)</u>
	<u>\$ (6,253,081)</u>

Actuarial assumptions. The total pension liability as of June 30, 2021 was determined by an actuarial valuation prepared as of June 30, 2020, by the new actuarial assumptions adopted by the Board subsequent to the June 30, 2020 valuation based on the experience investigation for the four-year period ending June 30, 2020, and by the investment experience for the fiscal year ending June 30, 2021. The following actuarial assumptions are applied to all periods included in the measurement:

Inflation	2.40 percent
Salary increases	2.65 - 17.90 percent, including inflation
Investment rate of return	7.55 percent, net of pension plan investment expense, including inflation

Mortality rates were based on the PubS.H-2010(B) Retiree Table with the following adjustments: For males, 95% of male rates up to age 60, 110% for ages 61 to 75 and 101% for ages above 77. For females, 84% of the female rates up to age 72 and 100% for ages above 76. Mortality rates for disability retirees were based on the PubG.H-2010 Disabled Table adjusted 134% for males and 121% for females. Mortality rates for Contingent Annuitants were based on the PubS.H-2010(B) Contingent Annuitant Table, adjusted 97% for males and 110% for females. Mortality rates will be projected generationally using the MP-2020 projection scale to account for future improvements in life expectancy.

The actuarial assumptions used for the purposes of determining the total pension liability were based on the results of an actuarial experience study for the period July 1, 2016 to June 30, 2020. The experience report is dated April 20, 2021.

CITY OF COLUMBUS, MISSISSIPPI
Notes to Financial Statements

NOTE 7: DEFINED BENEFIT PENSION PLAN (CONTINUED)

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

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

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic Equity	27.00 %	4.60 %
International Equity	22.00	4.50
Global Equity	12.00	4.80
Fixed Income	20.00	(0.25)
Real Estate	10.00	3.75
Private Equity	8.00	6.00
Cash Equivalents	1.00	(1.00)
Total	<u>100.00 %</u>	

Discount rate. The discount rate used to measure the total pension liability was 7.55 percent. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate (9.00%) and that Employer contributions will be made 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 7.55 percent, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.55 percent) or 1-percentage-point higher (8.55 percent) than the current rate:

CITY OF COLUMBUS, MISSISSIPPI
Notes to Financial Statements

NOTE 7: DEFINED BENEFIT PENSION PLAN (CONTINUED)

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

	1% Decrease (6.55%)	Current Discount Rate (7.55%)	1% Increase (8.55%)
City's proportionate share of the net pension liability	\$ 29,735,544	20,996,202	13,794,289

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.

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.

CITY OF COLUMBUS, MISSISSIPPI
Notes to Financial Statements

NOTE 7: DEFINED BENEFIT PENSION PLAN (CONTINUED)

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

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, 2021 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.

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, 2021 (measurement date), the following employees were covered by the plan:

<u>Description</u>	<u>Number</u>
Inactive Members Of Their Beneficiaries	
Currently Receiving Benefits	65
Inactive Members Entitled To But Not Yet	
Receiving Benefits	-
Active Members	-
Total	<u>65</u>

CITY OF COLUMBUS, MISSISSIPPI
Notes to Financial Statements

NOTE 7: DEFINED BENEFIT PENSION PLAN (CONTINUED)

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

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, 2021, 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.

During fiscal year 2021, 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 2021. The City's contributions to MMRS for the September 30, 2021, 2020 and 2019 were \$1,125,481, \$1,140,811, and \$1,105,871, 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, 2021, 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, 2021, actuarial valuation was determined using the following actuarial information and assumptions:

<u>Description</u>	<u>Assumptions</u>
Inflation	2.75%
Salary increases	3.00% - 4.50%, including inflation
Investment rate of return	6.25%, net of pension plan investment expense, including inflation

The underlying mortality assumptions used in the June 30, 2021 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

NOTE 7: DEFINED BENEFIT PENSION PLAN (CONTINUED)

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

Discount Rate

The discount rate used to measure the total pension liability was 7.55 percent. The projection of cash flows used to determine the discount rate assumed that 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, 2021 were as follows:

	<u>Total Pension Liability</u>	<u>Fiduciary Net Position</u>	<u>Net Pension Liability</u>
Balance at September 30, 2020	\$ 9,236,237	1,018,692	8,217,545
Changes for the year:			
Interest	674,035	-	674,035
Differences between expected and actual experience	290,651	-	290,651
Change of assumptions	(115,264)		(115,264)
Contributions - employer	-	1,125,481	(1,125,481)
Net investment income	-	342,395	(342,395)
Benefit payments, including refunds of employee contributions	(1,078,033)	(1,078,033)	-
Administrative expense	-	(22,510)	22,510
Net changes	<u>(228,611)</u>	<u>367,333</u>	<u>(595,944)</u>
Balances at September 30, 2021	\$ <u>9,007,626</u>	<u>1,386,025</u>	<u>7,621,601</u>

CITY OF COLUMBUS, MISSISSIPPI
Notes to Financial Statements

NOTE 7: DEFINED BENEFIT PENSION PLAN (CONTINUED)

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

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 7.55 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 (6.55 percent) or one percentage point higher (8.55 percent) than the current rate:

Description	1% Discount (6.55%)	Current Discount Rate (7.55%)	1% Increase (8.55%)
Columbus Fire and Police	\$ 8,232,522	\$ 7,621,601	\$ 7,080,275

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, 2021, the plan recognized pension expense of \$738,981.

At September 30, 2021, the plan reported deferred outflows of resources and deferred inflows of resources related to the plan from the following sources:

	Deferred Outflow of Resources	Deferred Inflow of Resources
Net difference between projected and actual earnings on plan investments	\$ -	179,814

CITY OF COLUMBUS, MISSISSIPPI
Notes to Financial Statements

NOTE 7: DEFINED BENEFIT PENSION PLAN (CONTINUED)

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

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, 2022.

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

<u>Year Ended September 30,</u>	<u>Amount</u>
2022	\$ (42,071)
2023	(41,962)
2024	(43,285)
2025	(52,496)
Thereafter	-

Summary of Pension Plan Balances

The City's pension related balances presented on the Statement of Net Position as of September 30, 2021, by individual plan are as follows:

	<u>PERS</u>	<u>Fire & Police</u>	<u>Total</u>
Deferred Outflows Related to Net Pension Liability	\$ 2,509,185	-	2,509,185
Net Pension Liability	20,996,202	7,621,601	28,617,803
Deferred Inflows Related to Net Pension Liability	8,215,156	179,814	8,394,970
Pension Expense	359,510	738,981	1,098,491

Defined Benefit Pension Plan – Columbus Light and Water Department Electric Division

General Information about the Pension Plan

Plan Description. The Electric Division contributes to the Public Employees' Retirement System of Mississippi (PERS), a cost-sharing, multiple-employer defined benefit pension

CITY OF COLUMBUS, MISSISSIPPI
Notes to Financial Statements

NOTE 7: DEFINED BENEFIT PENSION PLAN (CONTINUED)

Defined Benefit Pension Plan – Columbus Light and Water Department Electric Division (Continued)

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.

Contributions. PERS members are required to contribute 9.00% of their annual covered salary, and the employer is required to contribute at an actuarially determined rate. The employer's rate as of June 30, 2020 was 17.40% of covered payroll. The contribution requirements of PERS members and employers are established and may be amended only by the State of Mississippi Legislature. The Electric Division's contributions to PERS for the fiscal years ending June 30, 2021, 2020 and 2019 were

CITY OF COLUMBUS, MISSISSIPPI
Notes to Financial Statements

NOTE 7: DEFINED BENEFIT PENSION PLAN (CONTINUED)

Defined Benefit Pension Plan – Columbus Light and Water Department Electric Division (Continued)

\$436,897, \$442,399, \$419,167 and, 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 June 30, 2021, the Electric Division reported a liability of \$7,269,631 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 Division's proportion of the net pension liability was based on a projection of the Electric Division's long-term share of contribution to the pension plan relative to projected contributions of all participating entities, actuarially determined. At June 30, 2020, the Electric Division's proportion was .076481 percent.

For the year ended June 30, 2021, the Division recognized pension expense of \$767,954. At June 30, 2021 the Division reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 63,101	-
Net difference between projected and actual earnings on pension plan investments	298,609	-
Changes of assumptions	40,666	-
Changes in proportion and differences between contributions and proportionate share of contributions	216,567	310,933
Division contributions subsequent to the measurement date	<u>436,897</u>	<u>-</u>
	\$ <u><u>1,055,840</u></u>	<u><u>310,933</u></u>

\$436,897 reported as deferred outflows of resources related to pensions resulting from Electric Division contributions subsequent to the measurement date will be recognized as a reduction to the net pension liability in the year ended June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

CITY OF COLUMBUS, MISSISSIPPI
Notes to Financial Statements

NOTE 7: DEFINED BENEFIT PENSION PLAN (CONTINUED)

Defined Benefit Pension Plan – Columbus Light and Water Department Electric Division (Continued)

Year ended June 30:	
2022	98,048
2023	49,310
2024	64,430
2025	96,222
2026	-
Thereafter	-

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

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

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

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

CITY OF COLUMBUS, MISSISSIPPI
Notes to Financial Statements

NOTE 7: DEFINED BENEFIT PENSION PLAN (CONTINUED)

Defined Benefit Pension Plan – Columbus Light and Water Department Electric Division (Continued)

<u>Asset Class</u>	<u>Target Allocation</u>		<u>Long-Term Expected Real Rate of Return</u>	
Domestic Equity	27	%	4.90	%
International Equity	22		4.75	
Global Equity	12		5.00	
Fixed Income	20		.50	
Real Estate	10		4.00	
Private Equity	8		6.25	
Cash	1		-	
Total	100	%		

Discount rate. The discount rate used to measure the total pension liability was 7.75 percent, the same rate used for the prior measurement date. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that Employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. 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. 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 Division's proportionate share of the net pension liability to changes in the discount rate. The following presents the Division's proportionate share of the net pension liability calculated using the discount rate of 7.75 percent, as well as what the Division'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:

	<u>1% Decrease (6.75%)</u>	<u>Current Discount Rate (7.75%)</u>	<u>1% Increase (8.75%)</u>
Division's proportionate share of the net pension liability	\$ 9,409,644	\$ 7,269,631	\$ 5,503,260

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

CITY OF COLUMBUS, MISSISSIPPI
Notes to Financial Statements

NOTE 7: DEFINED BENEFIT PENSION PLAN (CONTINUED)

Defined Benefit Pension Plan – Columbus Light and Water Department Water Division

General Information about the Pension Plan

Plan Description. The Water Division 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

NOTE 7: DEFINED BENEFIT PENSION PLAN (CONTINUED)

Defined Benefit Pension Plan – Columbus Light and Water Department Water Division (Continued)

Contributions. PERS members are required to contribute 9.00% of their annual covered salary, and the Water Division is required to contribute at an actuarially determined rate. The employer's rate as of September 30, 2021 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 Water Division's contributions to PERS for the fiscal years ending September 30, 2021, 2020 and 2019 were \$458,167, \$439,666, and \$418,283, 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, 2021, the Water Division reported a liability of \$5,823,788 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Division's proportion of the net pension liability was based on a projection of the Water Division's long-term share of contribution to the pension plan relative to projected contributions of all participating entities, actuarially determined. At June 30, 2021, the Water Division's proportion was 0.076912 percent.

For the year ended September 30, 2021, the Water Division recognized pension expense of \$501,382. At September 30, 2021 the Water Division reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 93,123	-
Net difference between projected and actual earnings on pension plan investments	-	1,753,877
Changes of assumptions	448,137	-
Change in proportion percentage	205,644	99,418
Division contributions subsequent to the measurement date	<u>123,697</u>	<u>-</u>
	<u>\$ 870,601</u>	<u>1,853,295</u>

CITY OF COLUMBUS, MISSISSIPPI
Notes to Financial Statements

NOTE 7: DEFINED BENEFIT PENSION PLAN (CONTINUED)

Defined Benefit Pension Plan – Columbus Light and Water Department Water Division (Continued)

\$123,697 reported as deferred outflows of resources related to pensions resulting from the Water Division's contributions subsequent to the measurement date will be recognized as a reduction to the net pension liability in the year ended September 30, 2022. 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,	
2022	(165,102)
2023	(191,992)
2024	(226,652)
2025	(522,645)
2026	-

Actuarial assumptions. The total pension liability in the June 30, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.40 percent
Salary increases	2.65 – 17.90 percent, including inflation
Investment rate of return	7.55 percent, net of pension plan investment expense, including inflation

Mortality rates were based on the PubS.H-2010(B) Retiree Table with the following adjustments: For males, 95% of male rates up to age 60, 110% for ages 61 to 75 and 101% for ages above 77. For females, 84% of the female rates up to age 72 and 100% for ages above 76. Mortality rates will be projected generationally using the MP-2020 projection scale to account for future improvements in life expectancy.

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

CITY OF COLUMBUS, MISSISSIPPI
Notes to Financial Statements

NOTE 7: DEFINED BENEFIT PENSION PLAN (CONTINUED)

Defined Benefit Pension Plan – Columbus Light and Water Department Water Division (Continued)

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic Equity	27 %	4.60 %
International Equity	22	4.50
Global Equity	12	4.80
Fixed Income	20	(0.25)
Real Estate	10	3.75
Private Equity	8	6.00
Cash	1	(1.00)
Total	<u>100 %</u>	

Discount rate. The discount rate used to measure the total pension liability was 7.55 percent. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate (9.00%) and that Employer contributions will be made 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 Water Division's proportionate share of the net pension liability to changes in the discount rate. The following presents the Water Division's proportionate share of the net pension liability calculated using the discount rate of 7.55 percent, as well as what the Water Division's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.55 percent) or 1-percentage-point higher (8.55 percent) than the current rate:

	<u>1% Decrease (6.55%)</u>	<u>Current Discount Rate (7.55%)</u>	<u>1% Increase (8.55%)</u>
Division's proportionate share of the net pension liability	\$ 8,247,849	\$ 5,823,788	\$ 3,826,169

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

CITY OF COLUMBUS, MISSISSIPPI
Notes to Financial Statements

NOTE 8: EFFECT OF DEFERRED AMOUNTS ON NET POSITION

The governmental activities' unrestricted net position amount of \$(47,166,530) 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 \$449,905 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, 2022. The \$2,059,280 balance of the deferred outflow of resources related to pensions at September 30, 2021, will be recognized in pension expense over the next 3 years. The \$8,394,970 balance of the deferred inflow of resources related to pension at September 30, 2021, will be recognized in pension expense over the next 4 years.

NOTE 9: DEFICIT FUND BALANCES OF INDIVIDUAL FUNDS

The following funds reported deficits in fund balances at September 30, 2021:

<u>Fund</u>	<u>Deficit Amount</u>
Drug Court Fund	20,442
Victim Advocate Program Fund	72,022
Fire CAP Loan Fund	259,690
Airport Improvement Program Fund	181,773
Infrastructure Improvements Fund (309)	63,523
Infrastructure Improvements Fund (314)	71,241
TAP Grant Fund	208,001

NOTE 10: 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. |

CITY OF COLUMBUS, MISSISSIPPI
Notes to Financial Statements

NOTE 10: JOINT VENTURES AND OTHER (CONTINUED)

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: A budget is submitted to the City Council and Board of Supervisors for review and approval. After reviewing the budget the governing bodies advise the Library Board how much they will provide for the operation of the Library.

- 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

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

CITY OF COLUMBUS, MISSISSIPPI
Notes to Financial Statements

NOTE 10: JOINT VENTURES AND OTHER (CONTINUED)

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 11: RISK MANAGEMENT

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The City 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, 2021; therefore, no liability has been accrued at this time.

NOTE 12: 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 13: 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.

CITY OF COLUMBUS, MISSISSIPPI
Notes to Financial Statements

NOTE 13: COMMITMENTS AND CONTINGENCIES (CONTINUED)

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 14: 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 May 1, 2024, and determined that the following subsequent events are required to be disclosed in the notes to the financial statements:

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, with the federal share being \$1,382,788, and Lowndes County participation being \$442,492, 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. On January 31, 2023, the City approved a settlement of \$4,215,097, which was received on February 21, 2023.

On October 26, 2023 the City received the Series 2023 Mississippi Development Bank Special Obligation Bonds for \$3,000,000 issued by Mississippi Development Bank. The bond has an interest rate of 5.350% with annual maturities from \$280,000 to \$369,000 through July 1, 2033.

On October 27, 2023, the City signed a memorandum of agreement with the Mississippi Transportation Commission to receive a grant for emergency road and bridge repairs. The grant was not to exceed \$4,012,900.

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF COLUMBUS, MISSISSIPPI
Statement of Revenues, Expenditures, and Changes in Fund Balance -
Budget and Actual (Non-GAAP Budgetary Basis) - General Fund
For the Year Ended September 30, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive(Negative)
<u>REVENUES</u>				
Property Taxes	\$ -	11,916,418	10,396,894	(1,519,524)
Licenses and Permits	-	534,915	581,440	46,525
Intergovernmental Revenues	-	10,400,080	11,174,189	774,109
Charges for Services	-	2,268,256	2,444,616	176,360
Fines and Forfeits	-	177,083	154,364	(22,719)
Interest Income	-	114,265	62,368	(51,897)
Miscellaneous Revenues	-	167,002	1,069,123	902,121
Total Revenues	-	25,578,019	25,882,994	304,975
<u>EXPENDITURES</u>				
Current:				
General Government	-	3,973,905	2,753,287	1,220,618
Public Safety	-	10,886,080	11,744,872	(858,792)
Public Works	-	4,670,032	4,846,069	(176,037)
Cemetery	-	149,700	135,498	14,202
Culture and Recreation	-	346,451	1,352,422	(1,005,971)
Conservation, Urban and Economic Development	-	1,075,471	734,260	341,211
Intergovernmental-Garage	-	741,322	826,313	(84,991)
Agency Appropriations	-	683,300	618,454	64,846
Debt Service	-	454,100	681,045	(226,945)
Total Expenditures	-	22,980,361	23,692,220	(711,859)
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	2,597,658	2,190,774	(406,884)
<u>OTHER FINANCING SOURCES (USES)</u>				
Sale of Capital Assets	-	14,150	253,796	239,646
Transfers from Other Departments	-	207,600	207,600	-
Transfers to Other Departments	-		(551,835)	(551,835)
Net Other Financing Sources (Uses)	-	221,750	(90,439)	(312,189)
Net Change in Fund Balance	-	2,819,408	2,100,335	(719,073)
Fund Balance - Beginning	-	5,237,203	6,145,520	908,317
Fund Balance - Ending	\$ -	8,056,611	8,245,855	189,244

The accompanying notes to required supplementary information are 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, 2021

	Original Budget	Final Budget	Actual (Budgetary Basis)	Variance with Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ -	-	6,476	6,476
Interest income	-	-	3,794	3,794
Total Revenues	<u>-</u>	<u>-</u>	<u>10,270</u>	<u>10,270</u>
EXPENDITURES				
Current:				
Public safety	-	-	60,430	(60,430)
Debt service:				-
Principal	-	-	18,551	(18,551)
Interest	-	-	13,923	(13,923)
Total Expenditures	<u>-</u>	<u>-</u>	<u>92,904</u>	<u>(92,904)</u>
Excess of Revenues over (under) Expenditures	<u>-</u>	<u>-</u>	<u>(82,634)</u>	<u>(82,634)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Total Other Financing Sources and Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	-	(82,634)	(82,634)
Fund Balances - Beginning	<u>-</u>	<u>-</u>	<u>278,779</u>	<u>278,779</u>
Fund Balances - Ending	<u>\$ -</u>	<u>-</u>	<u>196,145</u>	<u>196,145</u>

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*

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
City's proportion of the net pension liability	\$ 20,996,202	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	0.142054%	0.142587%	0.163772%	0.167196%	0.152152%	0.148116%	0.147297%
City's covered-employee payroll	\$ 9,445,172	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	222.30%	290.74%	270.13%	260.46%	259.13%	279.22%	247.43%
Plan fiduciary net position as a percentage of the total pension liability	70.44%	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 are an integral part of this schedule.

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

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2016</u>
Contractually required contribution	\$ 1,673,652	1,618,880	1,669,730	1,697,735	1,575,411	1,566,462	1,458,235
Contribution in relation to the contractually required contribution	1,673,652	1,618,880	1,669,730	1,697,735	1,575,411	1,566,462	1,458,235
Contribution deficiency (excess)	\$ <u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
City's covered-employee payroll	\$ 9,618,690	9,303,908	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%	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, ther 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 are 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

	2021	2020	2019	2018	2017	2016	2015
Measurement period fiscal year end	6/30/2021	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	674,035	710,041	734,253	777,517	804,961	829,977	852,517
Difference between expected and actual experience	290,651	(77,681)	134,157	(179,905)	(11,192)	47,935	49,164
Change of assumptions	(115,264)	-	(51,442)	-	31,291	-	349,885
Benefit payments, including refunds of employee contributions	<u>(1,078,033)</u>	<u>(1,115,893)</u>	<u>(1,142,849)</u>	<u>(1,168,880)</u>	<u>(1,189,462)</u>	<u>(1,211,944)</u>	<u>(1,215,869)</u>
Net change in total pension liability	(228,611)	(483,533)	(325,881)	(571,268)	(364,402)	(334,032)	50,958
Total pension liability, beginning	<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>	<u>11,264,395</u>
Total pension liability, ending	<u>\$ 9,007,626</u>	<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	\$ 1,125,481	1,140,811	1,105,871	1,080,485	1,043,215	974,649	979,604
Contributions - member	-	-	-	-	-	-	1,439
Net investment income	342,395	30,456	66,889	74,795	129,571	46,661	39,473
Benefit payments, including refunds of employee contributions	(1,078,033)	(1,115,893)	(1,142,849)	(1,168,880)	(1,189,462)	(1,211,944)	(1,215,869)
Administrative expense	(22,510)	(22,816)	(22,117)	(21,610)	(20,864)	(19,493)	(19,592)
Other	<u>-</u>	<u>-</u>	<u>398</u>	<u>(92)</u>	<u>2,935</u>	<u>16,642</u>	<u>(222,769)</u>
Net change in plan fiduciary net position	367,333	32,558	8,192	(35,302)	(34,605)	(193,485)	(437,714)
Plan fiduciary net position, beginning	<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>	<u>1,679,048</u>
Plan fiduciary net position, ending	<u>\$ 1,386,025</u>	<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	15.39%	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	N/A
Net pension liability as a percentage of covered payroll	N/A	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

		2021	2020	2019	2018	2017	2016	2015
Actuarially determined contribution	\$	1,125,481	1,140,811	1,105,871	1,080,485	1,043,215	974,649	979,604
Contributions in relation to the actuarially required contribution		1,125,481	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>
Covered payroll		N/A	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	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 and Municipal Fire Protection Fund a major special revenue 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, 2021.

Fund		Excess
General Fund	\$	711,859

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, 2021:

Fund	Expenditures
Municipal Fire Protection	\$ 92,904
2% Restaurant, Lounge & Motel Tax Fund	1,776,462
Landfill Fund	227,938
Parks and Recreation Fund	1,047,453
Municipal Resource Fund	45,000
Drug Court Fund - Code 99-19-73 Fund	84,436
Nite Out on Crime & Toys for Tots	2,500
Home Improvement	10,266
Victim Advocate Program Fund	60,883
Series 2010 Refunding Bond	293,000
Auditorium Bond Fund - Motel Tax Fund	207,600
Series 2013 bonds-Trotter Ctr Renovation Debt Fund	224,112
ESCO Project -CL&W Debt Service Fund	153,460
Digital Water Meter Fund	290,821
Moore's Creek Crossing - TIF Fund	227,715
University Mall-TIF Fund	120,712
General Obligation Bonds Debt Service Fund	1,496,144
Urban Renewal Bond Fund	414,966
Storm 2019 Fund	221,834
Fire Cap Loan Fund	417,838
City of Columbus - BEP Program Fund	65,712
Airport Improv Program & Multi-Modal Fund	621,838
Ampitheater/Riverwalk Extension Fund	1,750
TAP Grant Fund	667,178
Bond Paving 2020 Bonds	3,608,543
Police & Fire Disability Retirement Fund	1,133,473

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

2015

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.

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.

Assumed rates of salary increase were adjusted to more closely reflect actual and anticipated experience.

The price inflation and investment rate of return assumptions were changed from 3.50% to 3.00% and 8.00% to 7.75%, respectively.

2016

The assumed rate of interest credited to employee contributions was changed from 3.50% to 2.00%.

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 assumptions 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 more closely.

The percentage of active member disabilities assumed to be in the line of duty was increased from 6.00% to 7.00%.

2019

The expectation of retired life mortality was changed to the PubS.H-2010(B) Retiree Table with the following adjustments:

For males, 112% of male rates from ages 18 to 75 scaled down to 105% for ages 80 to 119.

For females, 85% of the female rates from ages 18 to 65 scaled up to 102% for ages 75 to 119.

Projection scale MP-2018 will be used to project future improvements in life expectancy generationally.

CITY OF COLUMBUS, MISSISSIPPI
Notes to Required Supplementary Information

Pension Schedules - PERS

NOTE 1 – CHANGES OF ASSUMPTIONS (CONTINUED)

The expectation of disabled mortality was changed to PubT.H-2010 Disabled Retiree Table for disabled retirees with the following adjustments:

For males, 137% of male rates at all ages.

For females, 115% of female rates at all ages.

Projection scale MP-2018 will be used to project future improvements in life expectancy generationally.

The price inflation assumption was reduced from 3.00% to 2.75%.

The wage inflation assumption was reduced from 3.25% to 3.00%.

Withdrawal rates, pre-retirement mortality rates, and service retirement rates were also adjusted to more closely reflect actual experience.

The percentage of active member disabilities assumed to be in the line of duty was increased from 7% to 9%.

2021

The expectation of retired life mortality was changed to the PubS.H-2010(B) Retiree Table with the following adjustments:

For males, 95% of male rates up to age 60, 110% for ages 61 to 75, and 101% for ages above 77.

For females, 84% of female rates up to age 72, 100% for ages above 76.

Projection scale MP-2020 will be used to project future improvements in life expectancy generationally.

The expectation of disabled mortality was changed to PubG.H-2010 Disabled Table for disabled retirees with the following adjustments:

For males, 134% of male rates at all ages.

For females, 121% of female rates at all ages.

Projection scale MP-2020 will be used to project future improvements in life expectancy generationally.

The expectation of contingent annuitant mortality was based on the PubS.H-2010(B)

Contingent Annuitant Table with the following adjustments:

For males, 97% of male rates at all ages.

For females, 110% of female rates at all ages.

CITY OF COLUMBUS, MISSISSIPPI
Notes to Required Supplementary Information

Pension Schedules - PERS

NOTE 1 – CHANGES OF ASSUMPTIONS (CONTINUED)

Projection scale MP-2020 will be used to project future improvements in life expectancy generationally.

The price inflation assumption was reduced from 2.75% to 2.40%.

The wage inflation assumption was reduced from 3.00% to 2.65%.

The investment rate of return assumption was changed from 7.75% to 7.55%.

The assumed load for administrative expenses was increased from 0.25% to 0.28% of payroll.

Withdrawal rates, pre-retirement mortality rates, disability rates and service retirement rates were also adjusted to reflect actual experience more closely.

The percentage of active member disabilities assumed to be in the line of duty was increased from 9% to 12%.

The percentage of active member deaths assumed to be in the line of duty was decrease from 6% to 4%.

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.

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

The actuarially determined contribution rates in the schedule of employer contributions are calculated as of June 30, two years prior to the end of the fiscal year in which contributions are reported (June 30, 2019 valuation for the June 30, 2021 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	28.8 years
Asset valuation method	5-year smoothed market
Price inflation	2.75 percent
Salary increase	3.00 percent to 18.25 percent, including inflation
Investment rate of return	7.75 percent, net of pension plan investment expense, including inflation

CITY OF COLUMBUS, MISSISSIPPI
Notes to Required Supplementary Information

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.

In 2021, the assumed rates of mortality were revised to reflect the results of the experience investigation for the five-year period ended June 30, 2020 and adopted by the PERS board on August 2021. The investment rate of return was reduced from 7.75 to 7.55 percent.

NOTE 2 – CHANGES OF BENEFIT PROVISIONS

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

NOTE 3 – METHOD AND ASSUMPTIONS USED IN CALCULATIONS OF ACTUARIALLY 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, 2019 valuation for the June 30, 2021 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	Entry Age
Amortization method	Level dollar, closed
Remaining amortization period	13 years
Asset valuation method	5-year smoothed market
Price inflation	2.40 percent
Salary increase	2.00 percent to 3.75 percent, including inflation
Investment rate of return	7.55 percent, net of pension plan investment expense, including inflation

OTHER SUPPLEMENTAL INFORMATION

CITY OF COLUMBUS, MISSISSIPPI
Schedule of Bonded Indebtedness - Governmental Activities
September 30, 2021

Name and Date	Maturity	Interest	Principal	Transactions		Principal	Interest
	Date	Percent	10/1/20	Issued	Redeemed	9/30/21	9/30/21
General Obligation, Special Obligation, and TIF Bonds							
Governmental Activities:							
Special Obligation Bonds, Series 2013							
	2021	4.55	155,000		155,000	-	-
	2022	4.55	165,000			165,000	60,060
	2023	4.55	170,000			170,000	52,553
	2024	4.55	180,000			180,000	44,818
	2025	4.55	190,000			190,000	36,628
	2026	4.55	195,000			195,000	27,983
	2027-2028	4.55	420,000			420,000	28,892
Total			1,475,000	-	155,000	1,320,000	250,934
General Obligation Note, Series 2014							
	2021	3.25	500,000		500,000	-	-
	2022	3.25	500,000			500,000	122,688
	2023	3.25	500,000			500,000	106,438
	2024	3.25	500,000			500,000	90,188
	2025	3.25	450,000			450,000	73,937
	2026	3.25	450,000			450,000	59,312
	2027-2029	3.25	1,375,000			1,375,000	90,188
Total			4,275,000	-	500,000	3,775,000	542,751
Tax Increment Financing, Series 2015							
	2021	6.00	100,000		100,000	-	-
	2022	6.00	105,000			105,000	119,775
	2023	6.00	110,000			110,000	113,475
	2024	7.125	115,000			115,000	106,875
	2025	7.125	125,000			125,000	98,681
	2026	7.125	135,000			135,000	89,775
	2027-2031	7.125	830,000			830,000	290,344
	2032	7.125	295,000			295,000	21,019
Total			1,815,000	-	100,000	1,715,000	839,944
General Obligation Refunding Bonds, Series 2020							
	2021	1.98		417,000	417,000	-	-
	2022	1.98		384,000		384,000	86,209
	2023	1.98		407,000		407,000	78,378
	2024	1.98		445,000		445,000	69,944
	2025	1.98		453,000		453,000	61,053
	2026	1.98		465,000		465,000	51,965
	2027-2031	1.98		2,392,000		2,392,000	120,127
Total			-	4,963,000	417,000	4,546,000	467,676
Tax Increment Financing, Series 2016							
	2021	5.75	68,000		68,000	-	-
	2022	5.75	72,000			72,000	44,793
	2023	5.75	76,000			76,000	40,538
	2024	5.75	80,000			80,000	36,053
	2025	5.75	85,000			85,000	31,309
	2026	5.75	89,000			89,000	26,306
	2027-2030	5.75	413,000			413,000	49,134
Total			883,000	-	68,000	815,000	228,133

CITY OF COLUMBUS, MISSISSIPPI
Schedule of Bonded Indebtedness - Governmental Activities
September 30, 2021

<u>Name and Date</u>	<u>Maturity Date</u>	<u>Interest Percent</u>	<u>Principal 10/1/20</u>	<u>Transactions</u>		<u>Principal 9/30/21</u>	<u>Interest 9/30/21</u>
				<u>Issued</u>	<u>Redeemed</u>		
Special Obligation Bonds, Series 2016	2021	2.48	150,000		150,000	-	-
	2022	2.48	150,000			150,000	123,380
	2023	2.48	235,000			235,000	118,606
	2024	2.48	275,000			275,000	112,282
	2025	2.48	300,000			300,000	105,152
	2026	2.48	360,000			360,000	96,968
	2027-2031	2.48	3,730,000			3,730,000	330,956
Total			<u>5,200,000</u>	<u>-</u>	<u>150,000</u>	<u>5,050,000</u>	<u>887,344</u>
General Obligation Note, Series 2019	2021	3.34	-			-	-
	2022	3.34	-			-	33,400
	2023	3.34	-			-	33,400
	2024	3.34	-			-	33,400
	2025	3.34	-			-	33,400
	2026	3.34	1,000,000			1,000,000	34,566
Total			<u>1,000,000</u>	<u>-</u>	<u>-</u>	<u>1,000,000</u>	<u>168,166</u>
Special Obligation Bonds, Series 2020	2021	2.50	-			-	-
	2022	2.50	-			-	162,500
	2023	2.50	429,000			429,000	162,500
	2024	2.50	440,000			440,000	151,775
	2025	2.50	451,000			451,000	140,775
	2026	2.50	462,000			462,000	129,500
	2027-2031	2.50	2,491,000			2,491,000	468,250
	2032-2035	2.50	2,227,000			2,227,000	140,925
Total			<u>6,500,000</u>	<u>-</u>	<u>-</u>	<u>6,500,000</u>	<u>1,356,225</u>
Total General Obligation, Special Obligation, and TIF Bonds			<u>\$ 21,148,000</u>	<u>\$ 4,963,000</u>	<u>\$1,390,000</u>	<u>\$ 24,721,000</u>	<u>\$ 4,741,173</u>
Governmental Activities							

CITY OF COLUMBUS, MISSISSIPPI
Schedule of Long-Term Notes - Governmental Activities
September 30, 2021

<u>Payee</u>	<u>Maturity Date</u>	<u>Interest Percent</u>	<u>Principal 10/1/2020</u>	<u>Transactions</u>		<u>Principal 9/30/2021</u>	<u>Interest 9/30/2021</u>
				<u>Issued</u>	<u>Redeemed</u>		
Notes Payable							
Governmental Activities							
Mississippi Development Authority, 2009							
	2021	2.00	5,072		5,072	-	-
	2022	2.00	5,213			5,213	858
	2023	2.00	5,318			5,318	753
	2024	2.00	5,425			5,425	645
	2025	2.00	5,535			5,535	536
	2026	2.00	5,646			5,646	424
	2027-2029	2.00	18,063			18,063	580
Total			<u>50,272</u>	<u>-</u>	<u>5,072</u>	<u>45,200</u>	<u>3,796</u>
Mississippi Development Authority, 2012							
	2021	2.00	27,198		27,198	-	-
	2022	2.00	4,741			4,741	23
Total			<u>31,939</u>	<u>-</u>	<u>27,198</u>	<u>4,741</u>	<u>23</u>
Mississippi Development Authority, 2012							
	2021	2.00	23,797		23,797	-	-
	2022	2.00	23,832			23,832	343
	2023	2.00	4,794			4,794	10
Total			<u>52,423</u>	<u>-</u>	<u>23,797</u>	<u>28,626</u>	<u>353</u>
Columbus Light & Water Department							
	2021	1.25	150,000		150,000	-	-
Total			<u>150,000</u>	<u>-</u>	<u>150,000</u>	<u>-</u>	<u>-</u>
Mississippi Development Authority, 2018							
	2021	2.00	18,551		18,551	-	-
	2022	2.00	26,181			26,181	12,378
	2023	2.00	27,564			27,564	11,833
	2024	2.00	28,120			28,120	11,277
	2025	2.00	28,688			28,688	10,709
	2026	2.00	29,267			29,267	10,130
	2027-2031	2.00	139,818	15,618		155,436	41,548
	2032-2036	2.00		171,769		171,769	25,215
	2037-2041	2.00		163,400		163,400	7,319
Total			<u>298,189</u>	<u>350,787</u>	<u>18,551</u>	<u>630,425</u>	<u>130,409</u>
Total Notes Payable, Governmental Activities			<u><u>\$ 582,823</u></u>	<u><u>\$ 350,787</u></u>	<u><u>\$ 224,618</u></u>	<u><u>\$ 708,992</u></u>	<u><u>\$ 134,581</u></u>

CITY OF COLUMBUS, MISSISSIPPI
Schedule of Capital Lease Obligations - Governmental Activities
September 30, 2021

<u>Payee</u>	<u>Maturity Date</u>	<u>Interest Percent</u>	<u>Principal 10/1/2020</u>	<u>Transactions</u>		<u>Principal 9/30/2021</u>	<u>Interest 9/30/2021</u>
				<u>Issued</u>	<u>Redeemed</u>		
Regions Equipment Finance Corp	2021	3.00	117,926		117,926	-	-
	2022	3.00	121,746			121,746	29,820
	2023	3.00	125,688			125,688	25,877
	2024	3.00	129,759			129,759	21,807
	2025	3.00	133,961			133,961	17,604
	2026	3.00	138,300			138,300	13,266
	2027-2028	3.00	327,772			327,772	13,250
Total			1,095,152	-	117,926	977,226	121,624
Regions Equipment Finance Corp	2021	3.01	222,873		222,873	-	-
	2022	3.01	229,658			229,658	61,163
	2023	3.01	236,649			236,649	54,171
	2024	3.01	243,853			243,853	46,967
	2025	3.01	251,277			251,277	39,544
	2026	3.01	258,926			258,926	31,895
	2027-2029	3.01	897,200			897,200	47,968
Total			2,340,436	-	222,873	2,117,563	281,708
Trustmark National Bank	2021	2.28	106,800		106,800	-	-
	2022	2.28	128,882			128,882	10,247
	2023	2.28	121,824			121,824	7,504
	2024	2.28	124,631			124,631	4,697
	2025	2.28	127,502			127,502	1,825
	2026	2.28	10,558			10,558	20
Total			620,197	-	106,800	513,397	24,293
Bankfirst Financial Services	2021	2.40	68,390		68,390	-	-
	2022	2.40	64,411			64,411	1,514
	2023	2.40	21,643			21,643	167
Total			154,444	-	68,390	86,054	1,681
BancLeasing	2021	3.49	177,857		177,857	-	-
	2022	3.49	184,130			184,130	107,309
	2023	3.49	190,752			190,752	100,816
	2024	3.49	197,469			197,469	94,093
	2025	3.49	204,421			204,421	87,133
	2026	3.49	211,511			211,511	79,928
	2027-2031	3.49	923,312			923,312	282,351
	2028-2034	3.49	1,203,460			1,203,460	67,740
Total			3,292,912	-	177,857	3,115,055	819,370
Total Capital Lease Obligations, Governmental Activities			<u>\$ 7,503,141</u>	<u>\$ -</u>	<u>\$ 693,846</u>	<u>\$ 6,809,295</u>	<u>1,248,676</u>

CITY OF COLUMBUS, MISSISSIPPI
Summary of Long-Term Debt
September 30, 2021

	<u>Principal</u>	<u>Interest</u>
Governmental Activities		
General Obligation, Special Obligation, and TIF Bonds	\$ 24,721,000	4,741,173
Less: Discounts on TIF Bonds	<u>(15,925)</u>	<u>-</u>
Total General Obligation, Special Obligation, and TIF Bonds	24,705,075	4,741,173
Other Long-Term Notes Payable	708,992	134,581
Capital Lease Obligations	6,809,295	1,248,676
Compensated Absences	390,768	-
Total Long-Term Debt	<u><u>\$ 32,614,130</u></u>	<u><u>6,124,430</u></u>

CITY OF COLUMBUS, MISSISSIPPI
Schedule of Surety Bonds for Municipal Officials
September 30, 2021

<u>Name</u>	<u>Position</u>	<u>Company</u>	<u>Bond</u>
Robert Smith	Mayor Ending 6/30/21	Western Surety Company	\$ 50,000
Keith Gaskin	Mayor Starting 7/1/21	Travelers Casualty & Surety	\$ 50,000
Ethel Taylor Stewart	Councilman	Western Surety Company	\$100,000
Joseph W. Mickens	Councilman	Western Surety Company	\$100,000
Charles E. Box	Councilman Ending 6/30/21	Western Surety Company	\$100,000
Rusty Greene	Councilman Starting 7/1/21	Travelers Casualty & Surety	\$100,000
Pierre Beard	Councilman	Western Surety Company	\$100,000
Stephen Jones	Councilman	Western Surety Company	\$100,000
William E. Gavin	Councilman Ending 6/30/21	Western Surety Company	\$100,000
Jackie DiCicco	Councilman	Travelers Casualty & Surety	\$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, 2021

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	97.036	PW-96116	-	224,917
Department of Justice:				
Passed Through Mississippi Department of Public Safety: STOP Violence Against Women Formula Grants	16.588	N/A	-	38,065
Department of Transportation:				
Passed Through Mississippi Department of Transportation: Highway Planning and Construction	20.205	N/A	-	504,504
Direct Program: Airport Improvement Program	20.106	3-28-0019-021-2020	-	423,418
Total Department of Transportation			-	927,922
Department of Housing and Urban Development:				
Passed Through Mississippi HOME Corporation: Community Development Block Grants/Entitlement Grant	14.218	BER-002A		65,712
Home Investment Partnership Program	14.239	1230-M18-SG-280-152	-	11,541
Total Department of Housing and Urban Development			-	77,253
Total Expenditures of Federal Awards			\$ -	\$ 1,268,157

See accompanying notes to schedule of expenditures of federal awards.

CITY OF COLUMBUS, MISSISSIPPI
Notes to Schedule of Expenditures of Federal Awards
September 30, 2021

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, 2021. 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.

Note 3: Indirect Cost Rate

The City has not elected to use the 10% de minimus indirect cost rate allowed under 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***



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

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

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, 2021, 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 May 1, 2024.

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 **2021-001, 2021-002, 2021-003, and 2021-004** 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 **2021-005, 2021-006, 2021-007 and 2021-008** 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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as item **2021-009**.

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 schedule of findings and questioned costs. 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
May 1, 2024

Watkins Ward and Stafford, PLLC

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



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

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

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR 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 *OMB Compliance Supplement* that could have a direct and material effect on each of the City of Columbus' major federal programs for the year ended September 30, 2021. 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 each of 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' 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 of its major federal programs for the year ended September 30, 2021.

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' 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' internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

Watkins, Ward and Stafford, PLLC
Columbus, Mississippi
May 1, 2024

Watkins Ward and Stafford, PLLC

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



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

James L. Stafford, CPA	Anita L. Goodrum, CPA
Harry W. Stevens, CPA	Ricky D. Allen, CPA
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John N. Russell, CPA	

**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, 2021, which collectively comprise the City of Columbus, Mississippi's basic financial statements and have issued our report thereon dated May 1, 2024. 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 two of The City's elected officials did not file Economic Interest statements with the Mississippi Ethics Commission as required by state law, and three of the City's elected officials were late in filing.

Recommendation

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.

Views of Responsible Officials and Planned Corrective Actions

We will comply with Miss Code Section 25-4-29, Miss. Code Ann. (1972) and file Economic Interest statements with the Mississippi Ethics Commission on a timely basis.

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

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.

Per our audit procedures we noted the City's Municipal Compliance Questionnaire was not approved until August 1, 2023. Also, incorrect answers were noted on the questionnaire.

Recommendation

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.

Views of Responsible Officials and Planned Corrective Actions

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.

3. The City should follow the Municipal Depository Bid Process

Miss. Code Section 27-105-363, Miss. Code Ann. (1972) requires Municipalities to select depositories for not more than a 2-year term.

During our audit, it was noted that the City had not bid the City depository within the required timeframe.

Recommendation

We recommend the City comply with Miss. Code Section 27-105-363, Miss Code Ann. (1972) and solicit bids for City depository in a timely manner.

Views of Responsible Officials and Planned Corrective Action

We will comply with Miss. Code Section 27-105-363, Miss. Code Ann. (1972) and solicit bids for City deposits in timely manner.

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

Watkins, Ward and Stafford, PLLC
Columbus, Mississippi
May 1, 2024

Watkins Ward and Stafford, PLLC

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

**CITY OF COLUMBUS, MISSISSIPPI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

Section 1: Summary of Auditors' Results:

Financial Statements

- | | |
|---|------------|
| 1. Type of auditor's report issued on the financial statements: | Unmodified |
| 2. Material noncompliance relating to the financial statements? | Yes |
| 3. Internal control over financial reporting: | |
| a. Material weakness(es) identified? | Yes |
| b. Significant deficiencies identified that are not considered to be material weaknesses? | Yes |

Federal Awards:

- | | |
|--|---------------|
| 4. Type of auditors' report issued on compliance for major federal programs: | Unmodified |
| 5. Internal control over major programs: | |
| a. Material weakness(es) identified? | No |
| b. Significant deficiencies identified that are not considered to be material weaknesses? | None reported |
| 6. Any audit findings disclosed that are required to be reported in accordance with Section 200.511 of the Uniform Guidance? | No |
| 7. Federal programs identified as major programs: | |
| a. Highway Planning and Construction, CFDA 20.205 | |
| b. Airport Improvement Program, CFDA 20.106 | |
| 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 |

Section 2: Findings Relating to the Financial Statements

Material Weakness

2021-001 Internal Controls over monthly bank reconciliations should be strengthened (Repeat of Prior Year Finding)

Criteria: Management is responsible for establishing a proper internal control system 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 the 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

2021-002 Internal Controls over transfer between bank accounts should be strengthened (Repeat of Prior Year 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.

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.

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.

Views of Responsible Officials of the Auditee

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.

Material Weakness

2021-003 Internal Control Over Municipal Court Collections Should Be Strengthened (Repeat of Prior Year 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 Docket and aged fines receivable listed 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.

Views of Responsible Officials of the Auditee

We have established a proper internal control system over Municipal Court collections and police fines. This includes 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 also review how duties are

segregated over Municipal Court collections to ensure those 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.

Material Weakness

2021-004 Internal Control Over City Credit Cards Should Be Strengthened

Criteria: Management is responsible for establishing a proper internal control system to ensure strong financial accountability. This would include obtaining proper documentation for all credit card charges to ensure that all expenditures are valid.

Condition: During our audit procedures over testing of credit card disbursements we noted that the City personnel did not obtain proper documentation for charges related to six hotel stays.

Cause: Condition occurred due to lack of training for inexperienced personnel. The accounts payable clerk was paying the credit card bill without proper documentation.

Effect: Without a proper internal control system over the use of the City's credit cards there is an increased risk of paying for invalid or unapproved expenditures.

Recommendation: We recommend that the City establish a proper internal control system over credit card usage. All charges should be approved and properly documented before payment.

Views of Responsible Officials of the Auditee

We agree with the audit finding and have established a proper internal control system over the City's credit card.

Significant Deficiencies Not Considered to be Material Weaknesses

2021-005 Internal Control Over Capital Assets Should Be Strengthened (Repeat of Prior Year Finding)

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.

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.

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

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.

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.

Views of Responsible Officials of the Auditee

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.

Significant Deficiencies Not Considered to be Material Weaknesses

2021-006 Internal Control Over Landfill Collections Should Be Strengthened (Repeat of Prior Year Finding)

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.

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.

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

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.

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.

Views of Responsible Officials of the Auditee

We have implemented significant additional controls over the landfill operations and established a proper internal control 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.

Significant Deficiencies Not Considered to be Material Weaknesses

2021-007 Internal Control Over Reconciliation of Interfund Loans Should Be Strengthened (Repeat of Prior Year Finding)

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.

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

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

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.

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.

Significant Deficiencies Not Considered to be Material Weaknesses

2021-008 Internal Controls Over Grant Administration of the Blight Elimination Program Should be Strengthened to Avoid Noncompliance with Treasury Rules

Criteria: Management is responsible for compliance with laws, regulations, contracts, and grant provisions and 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 a property was purchased in the Blight Elimination Program that had recently been owned by the Grant Administrator. After the Blight Partner purchased the property, it was disqualified by Mississippi Home Corporation because of its ownership history. It is a violation of Treasury rules for an administrator of the program to benefit from the program. The City paid expenses in the amount of \$915.09 related to the property, which was later reverted back to the Grant Administrator from the Blight Partner. The Blight Program

Administrator has reimbursed The City for the expenditure.

Cause: Condition occurred due to lack of management oversight over the Blight Elimination Program. Due to a lack of proper internal control over the Blight Elimination Program, City funds were used on a disqualified property which was later reverted back to the Grant Administrator's ownership.

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. The City is in the process of hiring a full-time Grant Administrator to help strengthen internal control.

Material Non-Compliance

2021-009 Budgets Should Be Prepared and Approved as Statutorily Required (Repeat of Prior Year 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 requirements of preparing a budget for each fund, or staying within the sums names 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 did not amend the 2021 budget.

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

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

<u>Fund</u>	<u>Expenditures</u>
Municipal Fire Protection	\$ 92,904
2% Restaurant, Lounge & Motel Tax Fund	1,682,418
Landfill Fund	227,938
Parks and Recreation Fund	1,042,900
Municipal Resource Fund	45,000
Drug Court Fund – Code 99-19-73 Fund	84,436

<u>Fund</u>	<u>Expenditures</u>
Nite Out on Crime & Toys for Tots	2,500
Home Improvement	10,266
Victim Advocate Program Fund	60,883
Series 2010 Refunding Bond	293,000
Auditorium Bond Fund – Motel Tax Fund	207,600
Series 2013 bonds – Trotter Ctr Renovation Debt Fund	224,112
ESCO Project – CL&W Debt Service Fund	153,460
Digital Water Meter Fund	290,821
Moore’s Creek Crossing – TIF Fund	227,715
University Mall – TIF Fund	120,712
General Obligation Bonds Debt Service Fund	1,496,144
Urban Renewal Bond Fund	414,966
Storm 2019 Fund	221,834
Fire Cap Loan Fund	417,838
City of Columbus – BEP Program Fund	65,712
Airport Improv Program & Multi-Modal Fund	621,838
Amphitheater/Riverwalk Extension Fund	1,750
TAP Grant Fund	667,178
Bond Paving 2020 Bonds	3,052,213
Police & Fire Disability Retirement Fund	1,133,473

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 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 names 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.

Views of Responsible Officials of the Auditee

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 names 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.

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 PLANNING
AND COMMUNITY DEVELOPMENT**
GEORGE IRBY

May 1, 2024

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 corrective action plan for the findings included in the Schedule of Findings and Questioned Costs for the year ending September 30, 2021.

Finding	Corrective Action Plan Details
2021-001	a. Name of Contact Person Responsible for Corrective Action Keith Gaskin, Mayor and Jim Brigham, CFO b. Corrective Action Planned: We are reconciling the bank accounts to the general ledger monthly. c. Anticipated Completion Date: Immediately
2021-002	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
2021-003	a. Name of Contact Person Responsible for Corrective Action Keith Gaskin, Mayor and Jim Brigham, CFO b. Corrective Action Planned: We have established proper internal controls and reconciliation procedures to ensure that Municipal Court Collections are properly accounted for. c. Anticipated Completion Date: Immediately
2021-004	a. Name of Contact Person Responsible for Corrective Action Keith Gaskin, Mayor and Jim Brigham, CFO b. Corrective Action Planned: We have established proper internal controls over City credit cards billings monthly. c. Anticipated Completion Date: Immediately
2021-005	a. Name of Contact Person Responsible for Corrective Action Keith Gaskin, Mayor and Jim Brigham, CFO b. Corrective Action Planned: We will implement proper controls over capital assets and do annual inventories c. Anticipated Completion Date: Immediately

- 2021-006
- 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
- 2021-007
- 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
- 2021-008
- a. Name of Contact Person Responsible for Corrective Action
Keith Gaskin, Mayor and Jim Brigham, CFO
 - b. Corrective Action Planned:
We will establish an effective system of internal controls over the Blight Elimination Project. This includes grant guidelines to ensure that grant funds are properly controlled.
 - c. Anticipated Completion Date:
Immediately
- 2021-009
- 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



James Brigham, CFO

MAYOR
KEITH GASKIN.

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JAMES 'JIM' BRIGHAM

POLICE CHIEF
JOSEPH M. DAUGHTERY, SR.

FIRE CHIEF
DUANE HUGHES

HUMAN RESOURCES DIRECTOR
PATRICIA S. MITCHELL

INTERIM DIRECTOR OF PLANNING
AND COMMUNITY DEVELOPMENT
GEORGE IRBY

May 1, 2024

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 year audit findings as of September 20, 2021..

Finding	Status
2020-01	Not Corrected
2020-02	Not Corrected
2020-03	Corrected
2020-04	Not Corrected
2020-05	Not Corrected
2020-06	Not Corrected
2020-07	Corrected
2020-08	Corrected
2020-09	Not Corrected
2020-10	Not Corrected
2020-11	Corrected


Keith Gaskin, Mayor 