

City of Columbus

POST OFFICE BOX 1408, COLUMBUS, MISSISSIPPI 39703

MAYOR
STEPHEN JONES

CITY COUNCIL
ETHEL STEWART
RODERICK SMITH
RUSTY GREENE
LAVONNE HARRIS
GREGORY JEFFERSON
JASON SPEARS

**CHIEF OPERATIONS
OFFICER**
JAMMIE GARRETT

**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 September 16, 2025

I. CALL TO ORDER AND INVOCATION

II. CONFIRMATION OF/OR AMENDMENTS TO THE AGENDA

III. APPROVE MINUTES FOR PREVIOUS MEETINGS.

P. Mitchell A. Approve Minutes of September 2, 2025 Meeting

IV. APPROVE DOCKET OF CLAIMS.

A. Approve Docket of Claims for September 16, 2025

V. CONSENT AGENDA

- D. Hughes** A. Approve request for one (1) Fire and Rescue personnel to attend "NFPA 1031 Fire Inspector" to be held in Jackson, MS, and approve payment of registration, hotel, travel, books, meal expenses, and any other expenses in the amount of \$975.00.
- D. Hughes** B. Approve request for one (1) Fire and Rescue personnel to attend "Mississippi Fire Investigators Association Fall Conference" to be held in Jackson, MS, and approve payment of registration, hotel, travel, books, meal expenses, and any other expenses in the amount of \$935.00.
- D. Hughes** C. Approve request for two (2) Fire and Rescue personnel to attend "Tactical Emergency Casualty Care" to be held in Jackson, MS, and approve payment of registration, hotel, travel, books, meal expenses, and any other expenses in the amount of \$250.00.
- J. Daughtry** D. Approve permit request submitted by Irena McClain, on behalf of Diabetes Foundation of Mississippi, to host "Mississippi's Walk for Diabetes — Columbus/Golden Triangle" to be held on October 26, 2025, from 10:30 a.m. until 4:30 p.m. at the Riverwalk. See attached map.
- D. Hughes** E. Accept letter of resignation from one (1) Fire and Rescue personnel, effective October 1, 2025, and approve compensation for any unused leave.
- J. Daughtry** F. Approve permit request submitted by Janice Richmond and Jaquise Frison, on behalf of Mt. Zion M.B. Church, to host "Mt. Zion M.B. Church Annual Parade" to be held on November 1, 2025, from 9:00 a.m. until 10:00 a.m. starting at Genesis Church, 1820 - 23rd Street North to 14th Avenue North at Mt. Zion M.B. Church to a lot at 2010 - 14th Avenue North which is across from Wells Cleaners and next to Skeets.

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|--------------------|----|--|
| J. Garrett | G. | Approve request for City Council to attend the Foundations of Municipal Government CMO Elective Course on November 20, 2025, in Oxford, MS and payment of registration fee(s) and mileage. |
| J. Garrett | H. | Approve permit request submitted by Victim's Advocate to host a "Domestic Violence Awareness Candlelight Vigil" to be held on October 7, 2025, from 6:00 p.m. until 7:00 p.m. in the parking lot of the Municipal Complex, 1501 Main Street. |
| J. Garrett | I. | Approve request for Administration Personnel to become a Notary Public at an approximate cost of \$250.00. |
| J. Daughtry | J. | Approve permit request submitted by Rosalynn Merchant, on behalf of First Methodist Church, Annunciation Catholic Church and St. Paul's Episcopal Church, to host a "Fall Festival" to be held on October 26, 2025, from 4:00 p.m. until 6:30 p.m. See attached map. |
| J. Daughtry | K. | Approve request for one (1) CPD personnel to attend "Accident Reconstruction Level II" to be held in Pearl, Mississippi and approve payment for registration, lodging, meals and travel in the estimated amount of \$1,700.00. |
| J. Daughtry | L. | Approve request for three (3) CPD personnel to attend the "Annual Police Motorcycle Skills Training" to be held in Gonzales, Louisiana and approve payment for registration, lodging, meals and travel expenses in the estimated amount of \$1,344.33 each. |
| D. Hughes | M. | Ratification of request to purchase A/C Unit for Fire Station 2 in the amount of \$6,458.57 charged to 001-016-559-000. |
| J. Brigham | N. | Approve 2% Tourism Tax payment of \$25,000 to Lowndes County, \$20,833.37 to Golden Triangle Development LINK, \$33,333.37 to the City of Columbus and \$144,458.49 to Columbus Visitors Bureau, all disbursements totaling \$223,625.23. |

VI. REPORTS, PROCLAMATIONS, RECOGNITIONS AGENDA:

- | | | |
|---------------------|----|---|
| | A. | Comments from Mayor & Council |
| J. Spears | | Highway 45 South Drain Project Update |
| G. Jefferson | | 4th Avenue North, 15 Street North & Lee Park Update |
| R. Smith | | Gaylane Drive ditch-North of Highway 182 Update |
| E. Stewart | | 15th Street South and 10th Avenue South Update |
| W. Langford | B. | Garage - August 2025 Report |
| R. Bonner | C. | Facilities - August 2025 Report |
| J. Daughtry | D. | Columbus Police Department - August 2025 Report |
| C. Bush | E. | Public Works - August 2025 Report |
| S. James | F. | Code Enforcement - August 2025 Report |
| G. Lewis | G. | Columbus Recreation Department - August 2025 Report |
| P. Mitchell | H. | Human Resources - August 2025 Report |
| D. Hughes | I. | Columbus Fire & Rescue - August 2025 Report |
| G. Drake | J. | Information Technology - August 2025 Report |
| N. Katona | K. | Building Inspection - August 2025 Report |
| L. Dismukes | L. | Community Outreach - August 2025 Report |
| G. Irby | M. | Planning & Community Development - August 2025 Report |

J. Brigham N. Finance - August 2025 Report

J. Garrett O. Board Vacancies

CITY PLANNING COMMISSION

2 Vacancies, Chuck Bigelow and MacArthur Inge's Terms Expire 10/04/2025
Appointments will be made October 21, 2025.

Chuck Bigelow

COLUMBUS-LOWNDES LIBRARY BOARD

1 Vacancy, Randi Robison's Term Expires 10/16/2025.
Appointment will be made October 21, 2025.

REDEVELOPMENT AUTHORITY BOARD

1 Vacancy, Chris Chain's Term Expires 09/15/2025.
Appointment will be made September 16, 2025.

Chris Chain

HISTORIC PRESERVATION COMMISSION

1 Vacancy, William Bart Lawrence Jr's Term Expires 09/20/2025.
Appointment will be made September 16, 2025.

Mary Jeter

VII. CITIZENS INPUT AGENDA

J. Garrett A. Joe Dillon - FOIA Cost

J. Garrett B. Brad Morris - PFAS Lawsuit

VIII. POLICY AGENDA:

S. James A. Discuss/Approve Derelict Property Docket

K. Stafford B. Discuss/Approve Internet Sales Tax Plan.

G. Irby C. Consider/Approve reopening Emergency Repair Grant Program.

J. Turnage D. Consider/Approve Resolution approving PSA, Redevelopment Agreement, Escrow Agreement, Option to Purchase, Memorandum of Option and Real Estate License Agreement.

J. Turnage E. Discuss/Approve Resolution Vacating and Closing portions of unopened and unimproved section of First Street South beginning at the southern edge of 8th Avenue South, and continuing South across 9th Avenue South, unopened and unimproved section of 8th Avenue South beginning at the western edge of First Street South and unopened and unimproved section of 9th Avenue North lying West of 2nd Street South.

G. Lewis F. Discuss/Approve request to fill the vacant Sim Scott Supervisor position in the Recreation Department pending successful completion of all preliminary testing.

R. Bonner G. Discuss/Approve price increases for Friendship Cemetery lots, grave openings/closings and exhumations.

J. Garrett H. Discuss/Approve request to fill two (2) Deputy Court Clerk vacancies in the Court Division, pending successful completion of all preliminary testing.

J. Garrett I. Discuss/Approve proposed Organization Chart.

J. Brigham J. Discuss/Accept the 2022 Audit.

J. Garrett K. Discuss/Approve awarding Propst Park Activity Center Bid to the lowest responsive bidder, Turner Excavating and Erosion, LLC in the amount of \$41,800.

R. Bonner L. Discuss/Approve repairs to the chiller at the J.M. Convention Center.

IX. EXECUTIVE SESSION:

 A. Personnel Matters (8)

MEETING OF THE MAYOR AND CITY COUNCIL CITY OF COLUMBUS, MS September 2, 2025

The Mayor and City Council met in Regular Session on Tuesday, September 2, 2025 at 5:00 p.m. in the Court Chambers of the Municipal Complex. Mayor Stephen Jones presided over the meeting and all Council Members were present. Also present were the General Counsel, the COO, CFO, the Police Chief, HR Director, and all other Department Heads.

I. CALL TO ORDER AND INVOCATION

Mayor Stephen Jones called the meeting to order and called upon Rev. Ethan Boggs, pastor of Vibrant Church, to offer the Invocation.

II. CONFIRMATION OF/OR AMENDMENTS TO THE AGENDA

Councilman Spears requested to add **Paving Update** to the Policy Agenda as Item "R."

Councilman Smith made a motion to approve the Agenda as amended.
Councilwoman Harris seconded the motion.

All Council Members voted in favor of the motion

The motion carried 6/0.

III. APPROVE MINUTES FOR THE PREVIOUS MEETING.

A. Approve Minutes for Meeting of August 19, 2025.

Councilwoman Harris made a motion to approve the Minutes for the Meeting of August 19, 2025. Councilwoman Stewart seconded the motion.

All Council Members voted in favor of the motion.

The motion carried 6/0.

IV. APPROVE DOCKET OF CLAIMS

**MEETING OF
THE MAYOR AND COUNCIL
SEPTEMBER 2, 2025**

Councilwoman Stewart made a motion to approve the Docket of Claims for September 2, 2025 in the adjusted amount of \$584,216.46 reflected by the return of a chair. Councilwoman Harris seconded the motion.

All Council Members voted in favor of the motion.

The motion carried 6/0.

V. CONSENT AGENDA

- A. Approve request for Mayor Jones to attend the 2025 Mayors' Summit Against Antisemitism: Combat Antisemitism Movement" to be held in New Orleans, LA, December 2 – 4, 2025 and approve the use of city vehicle for travel.
- B. Approve permit request submitted by Tiffany Jefferson, on behalf of Columbus High School Homecoming Committee, to host a "Homecoming Parade" to be held on October 10, 2025, from 5:00 p.m. until 6:00 p.m., leaving Fairview Baptist Church, left on South Browder Street, right on Alabama Street, left on North McCrary and ending at the tennis courts in front of the high school. *See attached map.*
- C. Approve permit request submitted by Tiffany Jefferson, on behalf of Columbus High School Homecoming Committee, to host "Tailgate" to be held on October 10, 2025, from 5:00 p.m. until 10:00 p.m., blocking North McCrary at Warpath Road and Hemlock Street. *See attached map.*
- D. Approve request Fire and Rescue personnel, Chase Price, to attend "NFPA 1001-1 & 2 Basic Firefighter" to be held in Jackson, MS, and approve payment of registration, lodging, use of city vehicle for travel, reimbursement of meal expenses and any other expenses, in the estimated total cost of \$2,200.00.
- E. Approve request for two (2) CPD personnel and City Attorney to attend "Risk Management for Law Enforcement Executives" to be held in Oxford, MS and approve travel in a city vehicle.
- F. Approve request for or two (2) CPD personnel and City Attorney to attend "Risk Management for Law Enforcement Executives" to be held in Hattiesburg, MS and approve travel in a city vehicle.
- G. Approve Facilities Usage permit submitted by Renee Sanders, on behalf of United Way Golden Triangle Region, to host the United Way Campaign Kick-off in Catfish Alley on September 4, 2025, from 5:30 p.m. to 8:00 p.m. for use of the stage.

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- H. Approve Facilities Usage Permit submitted by Mt. Zion M. B. Church/ Memphis Town Community Day for use of the stage.
- I. Approve Facilities Usage Permit submitted by Councilman Roderick Smith, to host “Thrive In Pink Health Fair” to be held on October 4, 2025 from 10:00 a.m. to 2:00 p.m. at the East Columbus Gym.
- J. Approve Facilities Usage Permit submitted by Councilman Roderick Smith, to host 2025 “Kids Day Talent Show” to be held on November 1, 2025 from 3:30 p.m. to 6:30 p.m. at the East Columbus Gym.

Councilwoman Stewart made a motion to approve the Consent Agenda as presented. Councilman Smith seconded the motion. Mayor Jones called for discussion, and there being none, all Council Members voted in favor of same, with a unanimous vote.

VI. REPORTS, PROCLAMATIONS, RECOGNITIONS AGENDA:

A. Comments from Mayor and Council

- Mayor Jones announced that there will be a Special Meeting to discuss the FY26 Budget, Wednesday, September 3, 2025 at 9:30 a.m. in the City Hall Court Room.

B. BOARD VACANCIES

COLUMBUS HOUSING AUTHORITY

1 Vacancy, 5-Year Term. Bo Harrison’s Term Expired July 7, 2025.
Appointment will be made September 2, 2025.

APPLICANTS:

Velma Woodard
Jackie Exxum
Bo Harrison
Donald Pope

Councilman Spears made a motion to appoint Velma Woodard to the Columbus Housing Authority for a 5-Year Term, until July 7, 2030.
Councilwoman Harris seconded the motion.

Substitute Motion

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Councilwoman Stewart made a substitute motion to reappoint Bo Harrison to the Columbus Housing Authority for a 5-Year Term. Mayor Jones called for a second. The motion failed for lack of a second.

Initial Motion

Mayor Jones called for the vote on the initial motion.

All Council Members voted in favor of the motion.

The motion carried 6/0.

HISTORIC PRESERVATION COMMISSION

1 Vacancy, 4-Year Term. William Bart Lawrence's Term Expires 9/20/2025.

Appointment will be made September 16, 2025..

APPLICANT

Mary Jeter

REDEVELOPMENT AUTHORITY BOARD

1 Vacancy, 5-Year Term. Chris Chain's Term Expires 9/15/2025. that Appointment will be made September 16, 2025.

APPLICANTS

Chris Chain

VII. CITIZENS INPUT AGENDA

A. Taylor Chisolm: Columbus Pickleball

Mr. Taylor Chisolm came before the Mayor and City Council and thanked them for their support in bringing Pickleball Courts to Propst Park. We see diversity in all age groups enjoying the sport. The first Club Event will be held on September 13, 2025. We are committed to seeing the sport grow.

B. Wanda Holley, partner at Watkins, Ward & Stafford

Mrs. Wanda Holley dba Watkins, Ward and Stafford, came before the Mayor and Council and presented the Independent Auditors' Report for the City of Columbus for FY2022 and discussed the findings. This report included the Basis for Opinions, Responsibilities of Management for the Financial Statements, Auditors' Responsibilities for the Audit of the Financial Statements, Required Supplementary Information, Supplementary

Information and Other Reporting Required by Governmental Auditing
Standards.

VIII. POLICY AGENDA

A. Discuss/Approve Derelict Property Docket

**CHARLES COLVIN &
GAME CHANGERS REALTORS LLC**
1301 7th Avenue North
CASE NUMBER: 25-0330

Property Maintenance Code Violation

The General Counsel called cause number **25-0330**. 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. Councilwoman Stewart 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. Councilman Smith seconded the motion.

All Council Members voted in favor of the motion.

The motion carried 6/0.

M34L STUDIO LLC
301 Forrest Boulevard
CASE NUMBER: 25-0337

Property Maintenance Code Violation

The General Counsel called cause number **25-0337**. 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. Councilwoman Stewart 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

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rubbish, personal property and other debris no more than twelve (12) times in a twenty-four (24) month period. Councilman Smith seconded the motion.

All Council Members voted in favor of the motion.

The motion carried 6/0.

MARQUET D. MCBRIDE
273 South Pickensville Road
CASE NUMBER: 25-0338

Dilapidated/Abandoned Structure
Overgrown Lot
Property Maintenance Code Violation

The General Counsel called cause number **25-0338**. 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. Councilwoman Stewart 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. Councilman Smith seconded the motion.

All Council Members voted in favor of the motion.

The motion carried 6/0.

JOHN RALPH IDOM & APOLONIA GARCIA
c/o JULIA DAWSON, POA
409 13th Street North
CASE NUMBER: 25-0339

Dilapidated/Abandoned Structure
Property Maintenance Code Violation

The General Counsel called cause number **25-0339**. 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. Councilwoman Stewart 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

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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. Councilman Smith seconded the motion.

All Council Members voted in favor of the motion.

The motion carried 6/0.

MARK D. & PAULA G. WALLS

823 Cannon Trace

CASE NUMBER: 25-0340

Overgrown Lot

The General Counsel called cause number **25-0340**. Mr. & Mrs. Walls appeared. The Code Enforcement Officer, Sasha James, reported that this property owners have made some progress and she recommends a **10-day extension** to allow the property owner 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. Councilman Greene made a motion to give the property owner a **10-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. Councilman Smith seconded the motion.

All Council Members voted in favor of the motion.

The motion carried 6/0.

JTB REAL ESTATE GROUP LLC

C.O J. REAU BERRY REG. AGT.

Waterworks Road

CASE NUMBER: 25-0341

Overgrown Lot

The General Counsel called cause number **25-0341**. Monica Rayfield came forth. 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. Councilwoman Harris made a motion in accordance with

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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. Councilman Spears seconded the motion.

All Council Members voted in favor of the motion.

The motion carried 6/0.

MICHAEL M. JAMES

210 Mill Street

CASE NUMBER: 25-0342

**Accumulation of Rubbish & Garbage
Overgrown Lot**

The General Counsel called cause number **25-0342**. The Code Enforcement Officer, Sasha James, reported that this property owner has made some progress and she recommends a **10-day extension** to allow the property owner 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. Councilwoman Harris made a motion to give the property owner a **10-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. Councilman Spears seconded the motion.

All Council Members voted in favor of the motion.

The motion carried 6/0.

\$250.00 OR LESS CASES:

Code Enforcement Officer, Sasha James, presented four (4) cases, \$250.00 or less for adjudication. Councilman Smith made a motion to accept the notices for property clean-up of properties \$250.00 and less to be adjudicated according to statute and spread across the minutes of the meeting. Councilwoman Harris seconded the motion.

All Council Members voted in favor of the motion.

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The motion carried 6/0.

THE LIST FOLLOWS:

\$250 OR Less Derelict Property for September 2, 2025 Mayor and City Council Meeting

Case # and Violation	Ward	Name and Address	Notes
25-03657 <i>Overgrown Lot</i>	4	WILLIAM AND ALICE LENOIR 2002 13th Avenue North	
25-0372 <i>Overgrown Lot</i>	4	FLOYD WELLS 1329 21st Street North	
25-0374 <i>Overgrown Lot</i>	1	DORIS JONES c/o DEMEIR JONES 1618 Washington Avenue	
25-0375 <i>Overgrown Lot</i>	1	DEMEIR JONES 16th Street South	

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SEPTEMBER 2, 2025



LENDOR WILLIAM/ALICE R
2002 13 AVE N
COLUMBUS, MS 39701

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

RE: 2002 13TH AVE N
APN: 56W 19-02-14900
Case No: CE-25-0367
Officer: Sasha James - Ward 4

Date: August 20, 2025

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:

- ☒ [X] 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 27th day of August, 2025, 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(2) (a)(6) SHALL BE RECORDED IN THE MINUTES OF THE GOVERNING AUTHORITY IN CONJUNCTION WITH THE HEARING REQUIRED BY SAID SECTION.

This Notice was posted at the City Building Inspection Office on: August 20, 2025

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:
August 20, 2025

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

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) day's 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, 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(7).

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 20th day of August, 2025.

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: August 20, 2025

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

MEETING OF
THE MAYOR AND COUNCIL
SEPTEMBER 2, 2025



WELLS FLOYD
405 HOLLY HILLS RD
COLUMBUS, MS 39705

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

RE: 1329 21ST ST N
APN: 56W19-02-00900
Case No: CE-25-0372
Officer: Sasha James - Ward 4

Date: August 20, 2025

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 27th day of August, 2025, 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(2) (a)&(b) SHALL BE RECORDED IN THE MINUTES OF THE GOVERNING AUTHORITY IN CONJUNCTION WITH THE HEARING REQUIRED BY SAID SECTION.

This Notice was posted at the City Building Inspection Office on: August 20, 2025

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: August 20, 2025

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

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 20th day of August, 2025.

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: August 20, 2025

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

MEETING OF
THE MAYOR AND COUNCIL
SEPTEMBER 2, 2025



JONES O DORIS C/O DUMEIR JONES
1612 WASHINGTON AVE
COLUMBUS, MS 39701

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

RE: 1610 WASHINGTON AVE
APN: 61W11-02-13600
Case No: CE-25-0374
Officer: Sasha James - Ward: 4

Date: August 20, 2025

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:

- [X] 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 27th day of August, 2025, 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.	August 27, 2025

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 and at city hall or another place in the municipality where such notices are 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 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 notification process that is prescribed in this subsection and proceed to clean the properties and assess costs as prescribed in this subsection, except that, penalties shall not be assessed against the State of Mississippi. A determination made by an appropriate municipal employee under this subsection (2) that the state or condition of property or a parcel of land is a menace to the public health, safety and welfare of the community shall not subsequently be used to replace a hearing if Section 21-19-11(1) is later utilized by a municipality when the prerequisites of Section 21-19-11(2) are not satisfied.

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

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

This the 20th day of August, 2025.

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).

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This Notice was posted on the subject property on: August 20, 2025

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

This Notice was posted at the City Building Inspection Office on: August 20, 2025

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: August 20, 2025

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

MEETING OF
THE MAYOR AND COUNCIL
SEPTEMBER 2, 2025



JONES DEMIER
1612 WASHINGTON AVE
COLUMBUS, MS 39701

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

RE: 16TH ST S
APN: 61W11-02-13500
Case No: CE-23-0375
Officer: Sasha James - Ward: 4

Date: August 20, 2025

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.

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Code Section:	Corrective Action:	Compliance Date:
102.4 - Overgrown Lot	Cut, trim, and maintain overgrown grass, hedges, shrubs, trees, and other vegetation.	August 27, 2025

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.

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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 20th day of August, 2025.

Sasha James,
City of Columbus Director of Code Enforcement

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This Notice was posted on the subject property on: August 20, 2025

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

This Notice was posted at the City Building Inspection Office on: August 20, 2025

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: August 20, 2025

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

B. Discuss/Approve Adoption of Flood Maps and Ordinance.

Nathan Katona, Building Inspector, presented the Flood Maps and Amended Ordinance for adoption. Councilman Spears made a motion to approve the Adoption of Flood Maps and Amendment to the Ordinance. Councilwoman Harris seconded the motion.

All Council Members voted in favor of the motion.

The motion carried 6/0.

THE SUPPORTING DOCUMENTS WILL BE ADDED IN MINUTE BOOK.

C. Discuss/Approve Acceptance of MDOT Matching Grant in the amount of \$3,948.00 for Columbus/Lowndes County Airport Automated Weather Observing System – Phase I.

Councilman Greene made a motion to approve the Acceptance of MDOT Matching Grant in the amount of \$3,948.00 for Columbus-Lowndes County Airport Automated Weather Observing System – Phase I. Councilwoman Stewart seconded the motion.

All Council Members voted in favor of the motion.

The motion carried 6/0.

Attachments were added, system malfunction.

D. Discuss/Approve Acceptance of MDOT Matching Grant in the amount of \$2,482.00 for Columbus/Lowndes County Airport Box Hangar Project.

Councilman Spears made a motion to approve the MDOT Matching Grant in the amount of \$2,482.00 for Columbus/Lowndes County Airport Box Hangar Project Councilwoman Harris seconded the motion.

All Council Members voted in favor of the motion.

The motion carried 6/0.

Attachments were added, system malfunction.

E. Discuss/Approve Applying for FY2026 AIG-BIL Grant for the CLCA Open Hangar Construction project.

**MEETING OF
THE MAYOR AND COUNCIL
SEPTEMBER 2, 2025**

Councilman Greene made a motion to approve the request to Apply for FY2026 AIG-Bil Grant for the CLCA Open Hangar Construction project. Councilman Smith seconded the motion.

All Council Members voted in favor of the motion.

The motion carried 6/0.

Attachments were added, system malfunction.

29 Pages of supporting documents will be uploaded and added in minute book.

F. Discuss/Approve Applying for FY2026 AIP Grant for the CLCA Automated Weather Observing System – Phase II.

Councilman Greene made a motion to approve the request to apply for FY2026 AIP Grant for the CLCA Automated Weather Observing System – Phase II. Councilman Jefferson seconded the motion.

All Council Members voted in favor of the motion.

The motion carried 6/0.

Attachments were added, system malfunction.

G. Discuss/Approve the installation of approximately 225 linear feet of riprap in the Gaylane Drive ditch, located north of Highway 182, in the amount of \$54,461.77, to be split 50/50 with Lowndes County.

Councilman Smith made a motion to approve the installation of approximately 225 linear feet of riprap in the Gaylane Drive ditch, located north of Highway 182, in the amount of \$54,461.77, to be split 50/50 with Lowndes County. Councilwoman Stewart seconded the motion.

Attachments were added, system malfunction.

All Council Members voted in favor of the motion.

The motion carried 6/0.

**MEETING OF
THE MAYOR AND COUNCIL
SEPTEMBER 2, 2025**

- H. Approve request to purchase additional Badgepass access doors for the Trotter Convention Center and City Hall, in the amount of \$14,914.20 from line item 001-041-635-001 and find that purchase is a Sole Source item (letter attached).**

Councilwoman Stewart made a motion to approve the purchase additional Badgepass access doors for the Trotter Convention Center and City Hall, in the amount of \$14,914.20 from line item 001-041-635-001 and find that purchase is a Sole Source item (letter attached). Councilwoman Harris seconded the motion.

All Council Members voted in favor of the motion.

The motion carried 6/0.

SOLE SOURCE LETTER ATTACHED:

(THIS SPACE LEFT BLANK INTENTIONALLY)

MEETING OF
THE MAYOR AND COUNCIL
SEPTEMBER 2, 2025



November 19, 2020

To Whom It May Concern:

As the manufacturer of BadgePass, we would like to personally thank you for your interest in the BadgePass Identity Management Platform.

Please be advised that BadgePass Inc. is the only authorized sales and service provider for BadgePass products in the counties of Attala, Carol, Choctaw, Clarke, Clay, Covington, Holmes, Jasper, Jefferson Davis, Jones, Kemper, Lauderdale, Leake, Lowndes, Montgomery, Neshoba, Newton, Noxubee, Oktibbeha, Rankin, Scott, Simpson, Smith, Wayne, Webster, Winston, Adams, Amite, Claiborne, Copiah, Franklin, Hinds, Humphreys, Issaquena, Jefferson, Lawrence, Lincoln, Madison, Pike, Sharkey, Walthall, Warren, Washington, Wilkinson, Yazoo, Forrest, George, Greene, Hancock, Harrison, Jackson, Lamar, Marion, Pearl River, Perry, and Stone in the state of Mississippi.

I feel confident that your service will be outstanding. Please feel free to call me with any questions.

Best regards,

Lindsay Martin-Nez
EVP of Sales and Marketing
BadgePass, Inc.
280 Trace Colony Park
Ridgeland, MS 39157
601.499.2131

Corporate Office:

(P) 601.499.2131

(F) 601.856.2823

280 Trace Colony Park • Ridgeland, MS 39157

www.badgepass.com

MEETING OF
THE MAYOR AND COUNCIL
SEPTEMBER 2, 2025

- I. Approve request to accept estimates from Columbus Light and Water to build out electrical grid to power Riverwalk cameras and one (1) camera on Gregory Road, in the amount of 48,950.00.**

Councilwoman Stewart made a motion to accept & approve estimates from Columbus Light and Water to build out electrical grid to power Riverwalk cameras and one (1) camera on Gregory Road, in the amount of 48,950.00, to be paid out of special projects fund. Councilwoman Harris second the motion.

All Council Members seconded the motion.

The motion carried 6/0.

- J. Discuss/Approve request to apply for the Mississippi Outdoor Stewardship Trust Fund grant for the Columbus Recreation Department, in the amount of \$497,250.00. If awarded, the grant match would \$118,625.00 (in kind from private businesses) for a grand total of \$615,825.00.**

Councilman Smith made a motion to approve the request to apply for the Mississippi Outdoor Stewardship Trust Fund grant for the Columbus Recreation Department, in the amount of \$497,250.00. If awarded, the grant match would be \$118,625.00 (in kind from private businesses) for a grand total of \$615,825.00. Councilman Greene seconded the motion.

All Council Members voted in favor of the motion.

The motion carried 6/0.

- K. Discuss/Approve request to hire a Custodian for the Police Department, contingent on successful completion of all preliminary testing.**

Councilman Spears made a motion to approve the request to hire **Ethel Robinson** as Custodian for the Police Department at \$15.00 per hour, pending on successful completion of all preliminary testing. Councilman Greene seconded the motion.

All Council Members voted in favor of the motion.

The motion carried 6/0.

- L. Discuss/Approve request to promote Public Works employee to one (1) of the vacant Boom Truck Operator positions.**

MEETING OF
THE MAYOR AND COUNCIL
SEPTEMBER 2, 2025

Councilwoman Harris made a motion to approve the request to promote **Ceasar Sherrod** to Boom Truck Operator with an increase in pay from 417.00 per to \$18.50 per hour. Councilman Jefferson seconded the motion.

All Council Members voted in favor of the motion.

The motion carried 6/0.

M. Discuss/Approve request to fill the third (3rd) vacant Boom Truck Operator position.

Councilman Greene made a motion to hire **Jamal Robinson** as Boom Truck Operator at \$18.50 per hour, pending successful completion of all preliminary testing. Councilwoman Harris seconded the motion.

All Council Members voted in favor of the motion.

The motion carried 6/0.

N. Discuss/Approve request to fill Street Sweeper position that will be vacated by the request to promote the current employee to Boom Truck Operator.

Councilman Smith made a motion to hire **Joshua Hendricks** to fill Street Sweeper position at \$17.00 per hour that will be vacated by the request to promote the current employee to Boom Truck Operator, pending successful completion of all preliminary testing. Councilwoman Harris seconded the motion.

All Council Members voted in favor of the motion.

The motion carried 6/0.

O. Discuss/Approve request to hire three (3) Laborers for the Public Works Department, pending successful completion of all preliminary testing.

Councilwoman Harris made a motion to hire **Cedrick Williams, Raymond Brown** and **Thomas E. Thomas** as Laborers for the Public Works Department at 415.00 per hour, pending successful completion of all preliminary testing. Councilman Spears seconded the motion.

All Council Members voted in favor of the motion.

The motion carried 6/0.

MEETING OF
THE MAYOR AND COUNCIL
SEPTEMBER 2, 2025

P. Discuss/Approve request to fill two (2) vacant Deputy Court Clerk positions in Municipal Court, pending successful completion of all preliminary testing.

Councilman Smith made a motion to hire **Martha Frierson and Bridget McCleod** as deputy Court Clerks in the Municipal Court Department at \$15.00 per hour, pending successful completion of all preliminary testing. Councilwoman Harris seconded the motion.

All Council Members voted in favor of the motion.

The motion carried 6/0.

Q. Discuss/Consider adopting the millage

Councilman Smith moved that the Resolution of the Mayor and City Council of the City of Columbus, Mississippi fixing the Tax Rate or Levy for the Municipality and for Other Taxing Districts of which the City is part be adopted. Councilman Greene seconded the motion. After a thorough discussion about the merits of the motion, the Mayor called for a vote and the votes were recorded as follows:

Council Member Ethel Stewart	voted:	<u>YES</u>
Council Member Roderick Smith	voted:	<u>YES</u>
Council Member Russell Greene	voted:	<u>YES</u>
Council Member Lavonne L. Harris	voted:	<u>YES</u>
Council Member Gregory L. Jefferson	voted:	<u>YES</u>
Council Member Jason D. Spears	voted:	<u>YES</u>

The Mayor announced that the Resolution was passed and adopted upon a majority vote of the City Council on this the 2nd day of September 2025.

THE SUPPORTING DOCUMENTS FOLLOW:

**MEETING OF
THE MAYOR AND COUNCIL
SEPTEMBER 2, 2025**

**RESOLUTION OF THE MAYOR AND CITY COUNCIL,
OF THE CITY OF COLUMBUS, MISSISSIPPI
FIXING THE TAX RATE OR LEVY FOR THE MUNICIPALITY
AND FOR OTHER TAXING DISTRICTS OF WHICH THE
CITY IS PART**

Council Member Smith moved that the above and foregoing resolution be adapted as follows, BE IT RESOLVED, that:

1. The Mayor and City Council intend to levy a municipal ad valorem tax for the fiscal year next succeeding, and shall by this resolution, fix the tax rate or levy for the municipality and for any other taxing district of which the City may be a part, expressed in mills or a decimal fraction of a mill, which tax rates, or levies, shall determine the ad valorem taxes to be collected upon each dollar of valuation upon the assessment rolls of the municipality for municipal taxes, and to be collected upon each dollar of valuation as shown upon the assessment rolls of the municipality for each such taxing district, except as to such values as may be exempt in whole or in part, from the certain tax rates or levies; and
2. A mill rate of 53 mills will produce \$11,713,000 of Revenue from Ad Valorem taxes. The millage rate for the previous year was 53 mills for the City of Columbus.
3. These assessments and tax rates or levies shall be as follows:
 - a. For general revenue purposes and for general improvements, as authorized by Section 27-39-307 39.65 mills.
 - b. For school purposes, including all maintenance levies, whether made against the property within such municipality, or within any taxing district embraced in such municipality, as authorized by Section 27-39-307 and Section 37-57-3 et seq. 53.79 mills.
 - c. For municipal bonds and interest thereon, for school bonds and interest thereon, separately for municipal-wide bonds and for the bonds of each school district 11.02 mills.
 - d. For municipal-wide bonds and interest thereon, other than for school bonds 10.0 mills.
 - e. For loans, notes or any other obligation, and interest thereon, if permitted by law .67 mills.
 - f. For special improvement or special benefit levies, as now authorized by law 3.35 mills.

**MEETING OF
THE MAYOR AND COUNCIL
SEPTEMBER 2, 2025**

- g. For any other purpose for which a levy is lawfully made. If any municipality-wide levy is made for any general or special purpose under the provisions of any law other than Section 27-39-307 each levy shall be separately stated in the resolution, and the law authorizing same shall be expressly stated therein
___0___ mills.

Council Member Greene seconded the motion. After a thorough discussion about the merits of the motion, the Mayor called for a vote and the votes were recorded as follows:

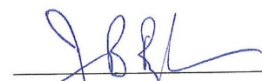
Council Member Stewart voted: Yes
Council Member Smith voted: Yes
Council Member Greene voted: Yes
Council Member Harris voted: Yes
Council Member Jefferson voted: Yes
Council Member Spears voted: Yes

The Mayor announced that the Resolution was passed and adopted upon a majority vote of the City Council on this the 2nd day of September, 2025.



Stephen Jones MAYOR

ATTEST:



James Brigham
SECRETARY/TREASURER



**MEETING OF
THE MAYOR AND COUNCIL
SEPTEMBER 2, 2025**

**RESOLUTION SETTING AD VALOREM TAX LEVIES
FOR THE CITY OF COLUMBUS AND THE COLUMBUS MUNICIPAL
SCHOOL DISTRICT FOR FISCAL YEAR 2025-2026**

**BE IT RESOLVED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF
COLUMBUS:**

SECTION 1. For the fiscal year 2025-2026, there shall be and there hereby is levied on all taxable property, real and personal, within the corporate and Special District limits of the City of Columbus for City and Municipal School District purposes, the following ad valorem millage, as attached hereto.

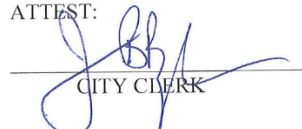
SECTION 2. That the Tax Collector of Lowndes County, Mississippi be and hereby is authorized and directed to levy and collect said millage for the City of Columbus and the Columbus Municipal School District, as per the attached Ad Valorem Tax Levy.

RESOLVED AND ADOPTED this the 2nd day of September, 2025.



MAYOR

ATTEST:

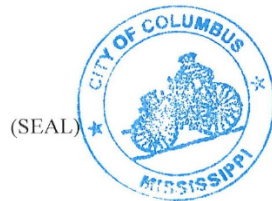


CITY CLERK

CERTIFICATE

The undersigned Clerk of the City of Columbus, Mississippi does hereby certify that this is a true and correct copy of the Resolution setting the 2025-2026 Ad Valorem Tax Levy duly adopted at a special meeting of the Mayor and City Council held on September 2, 2025, at which a quorum was present and did adopt same by 6/0 vote.

IN WITNESS WHEREOF, the undersigned has hereunto set his hand and the Seal of the City of Columbus, Mississippi on this the 2nd day of September, 2025





CITY CLERK

**MEETING OF
THE MAYOR AND COUNCIL
SEPTEMBER 2, 2025**

MAYOR
STEPHEN JONES

CITY COUNCIL
ETHEL TAYLOR STEWART, WARD 1
RODERICK D. SMITH, WARD 2
RUSSELL GREENE, WARD 3
LAVONNE LATHAM HARRIS, WARD 4
GREGORY JEFFERSON, WARD 5
JASON SPEARS, 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

FISCAL YEAR AD VALOREM TAX LEVY

2025-2026

CITY OF COLUMBUS

General Revenue Purposes and for Operations and Maintenance (Section 21-33-45(a) and 27-39-307).....	39.65
--	-------

Mills

Disability and Relief Fund for Firemen and Policemen (Section 21-29-117).....	3.35 Mills
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General Obligation Bonds (Section 21-33-45 (d)).....	<u>10.00 Mills</u>
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TOTAL FOR CITY	53.00 Mills
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COLUMBUS MUNICIPAL SCHOOL DISTRICT

Operations & Maintenance of District Maintenance Fund (Section 37-57-104 through 107).....	53.79 Mills
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General Obligation Bonds (Section 37-59-23).....	11.04 Mills
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3-Mill note (Section 37-59-107).....	.67 Mills
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Qualified Zone Academy Bond (Section 37-59-107).....	<u>0.0 Mills</u>
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TOTAL FOR SCHOOL DISTRICT	65.50 Mills
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TOTAL FOR CITY AND SCHOOL DISTRICT	<u>118.50 Mills</u>
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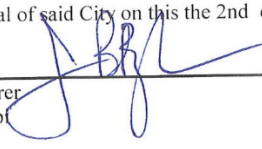

Stephen Jones, Mayor

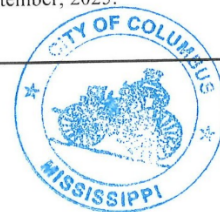
9-2-2025
Date

Adopted September 2, 2025 by the Mayor and City Council of the City of Columbus MS

I, James Brigham, CFO/Treasurer of the City of Columbus, Mississippi, certify that the above
And foregoing is a true and correct copy of the Certified Millage of said City and School District.

Given under my hand and Seal of said City on this the 2nd day of September, 2025.


James Brigham, CFO/Treasurer
City of Columbus, Mississippi



**MEETING OF
THE MAYOR AND COUNCIL
SEPTEMBER 2, 2025**

Councilman Spears added request to discuss **Paving** to the Policy Agenda.

Councilman Spears made a motion to move forward with the paving in the amount of 51,930,000.00 that was discussed at the previous Work Session meeting. Councilwoman Harris seconded the motion.

SUBSTITUTE MOTION

Councilman Smith made a motion to table this request and continue discussion at the next Work Session. Councilman Greene seconded the motion.

All Council Members voted in favor of the motion, except Councilman Spears, who opposed.

The motion carried 5/1.

ADJOURNMENT:

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

Approved by: _____
Stephen Jones, Mayor

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

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ACCOUNTS PAYABLE DOCUMENTS
DOCKET OF CLAIMS
SEPTEMBER 16, 2025

A/P DOCUMENTS	\$ 199,554.00	
CHECKWRITE #1	\$ 45,195.85	09/04 REGIONS, UTILITIES
CHECKWRITE #2	<u>\$ 26,912.41</u>	09/11 FESTIVAL,VISA ELAN, S. JONES
	\$ 72,108.26	TOTAL OF CHECKWRITES
GRAND TOTAL	<u>\$ 271,662.26</u>	

ACCOUNTS PAYABLE CHECK PROOF

Dates: 09/16/2025 to 09/16/2025

Pay Groups: All

Vouchers: All

City of Columbus MS

FY 2024-2025

Cash Account: 001-000-002-000

Voucher Number	Pay Date	Invoice Number	PO Number	Account Number	Amount (\$)	Use/1099 /Accrual
Checks						
6899 82 CHALLENGE OF MISSISSIPPI LLC						
234223	09/16/25	92025	10026724	107-350-503-000	250.00	N Y
Tournament Fees For 10U				Supplies-Non-Op-Subs & Dues		
Total For 6899 82 CHALLENGE OF MISSISSIPPI LLC:					\$250.00	
2784 ADVANCED AIR SYSTEMS LLC						
234216	09/16/25	1059	10026741	001-041-635-001	230.00	N Y
Refrigerant In Evidence Vault Cooler At P. D. And Chiller Reset				Out Serv-R&M-Bldg&Structures		
234217	09/16/25	1058	10026741	001-041-635-001	271.00	N Y
				Out Serv-R&M-Bldg&Structures		
234236	09/16/25	19659	10026715	001-041-635-001	90.00	N Y
Service Trip				Out Serv-R&M-Bldg&Structures		
234394	09/16/25	1057-1	10026693	001-041-635-001	5,262.65	N Y
Replace Five Ton Ac - Hut @ Propst Park				Out Serv-R&M-Bldg&Structures		
Total For 2784 ADVANCED AIR SYSTEMS LLC:					\$5,853.65	
6101 ALL STAR FENCE, LLC						
234227	09/16/25	9325	10026505	001-021-672-000	680.00	N Y
Replace Damage Fence @ 127 Pandora				Out Serv-R&M-Veh/Equip/Radio-Pub Wks		
Total For 6101 ALL STAR FENCE, LLC:					\$680.00	
4447 AMAZON CAPITAL SERVICES						
234103	09/16/25	1PGM-VC4G-GW10026656		107-350-559-000	400.60	N N
Basketball And Soccer				Operating Supplies-Other		
234104	09/16/25	1JHN-JDGQ-HVC10026665		107-350-503-000	35.99	N N
Plastic Report Covers - Office Supplies				Supplies-Non-Op-Subs & Dues		
234105	09/16/25	1CWJ-M4W4-KT610026579		107-350-500-000	155.94	N N
White Table Cloths - Office Supplies				Supplies-Non-Op-Office		
234150	09/16/25	1Y6V-1T3Q-FWX10026597		001-010-502-000	7.59	N N
Sticky Notes - Police Dept				Supplies-Non-Op-Other		
234187	09/16/25	1796-CYQG-LRQ10026636		001-009-500-000	159.94	N N
Charging Cable Scissors Sticky Notes Anker Charger Block				Supplies-Non-Op-Office		
234392	09/16/25	1GN1-DRQP-WJ610026624		001-016-559-000	96.98	N N
Camera Protection Plan				Operating Supplies-Other		

ACCOUNTS PAYABLE CHECK PROOF

Dates: 09/16/2025 to 09/16/2025

Pay Groups: All

Vouchers: All

City of Columbus MS

FY 2024-2025

Cash Account: 001-000-002-000

Voucher Number	Pay Date	Invoice Number	PO Number	Account Number	Amount (\$)	Use/1099 /Accrual	
234393	09/16/25	16JP-LPYV-RXVL10026689		001-016-688-000	27.96	N	N
		Fucdtfc Acrylic Brochure Holder		Fire Prevention			
234395	09/16/25	1V3L-4G1J-V3HY10026707		107-350-581-000	806.94	N	N
		Program Supplies		Recreation Programs			
234396	09/16/25	17NF-J9V6-TNH710026733		001-004-500-000	19.99	N	N
		Coat Rack		Supplies-Non-Op-Office			
Total For 4447 AMAZON CAPITAL SERVICES:					\$1,711.93		
7248 AMERICAN PAPER & TWINE							
234397	09/16/25	5363978	10026730	001-021-559-000	289.46	N	Y
		Safety Glasses-Gloves=Fabuloso		Operating Supplies-Other			
Total For 7248 AMERICAN PAPER & TWINE:					\$289.46		
5989 APPLIANCE PLUS LLC							
234251	09/16/25	82725	10026708	001-016-559-000	950.00	N	Y
		Washing Machines (3) For Fire Stations		Operating Supplies-Other			
Total For 5989 APPLIANCE PLUS LLC:					\$950.00		
3442 ATMOS ENERGY **							
234196	09/16/25	3020305025	0	001-016-630-000	66.79	N	N
		3020305025 Fire Station 3		Utilities			
234257	09/16/25	3020305025-91920		001-016-630-000	66.79	N	N
		3020305025 Fs3		Utilities			
Total For 3442 ATMOS ENERGY **:					\$133.58		
3828 AT&T*							
234125	09/16/25	662328135300100		001-005-605-000	37.63	N	N
		Ncic Monthly Monitoring Line		Communication (Postage,Wireless,Etc			
Total For 3828 AT&T*:					\$37.63		
6462 BACKWOODS DIESEL LLC							
234218	09/16/25	412	10026744	001-050-672-001	1,322.48	N	Y
		Brake Issue		Out Serv-R&M-Strt-Nonacc			
Total For 6462 BACKWOODS DIESEL LLC:					\$1,322.48		
3241 BAGBY ELEVATOR CO INC							
234106	09/16/25	339140	0	001-037-635-000	168.98	N	N
		Trotter Elevator Service		Out Serv-R&M-Not Veh/Equip/Radio			
234107	09/16/25	339139	0	001-004-635-000	171.01	N	N

ACCOUNTS PAYABLE CHECK PROOF

Dates: 09/16/2025 to 09/16/2025

Pay Groups: All

Vouchers: All

City of Columbus MS

FY 2024-2025

Cash Account: 001-000-002-000

Voucher Number	Pay Date	Invoice Number	PO Number	Account Number	Amount (\$)	Use/1099 /Accrual	
City Hall Elevator Service			Out Serv-R&M-Not Veh/Eqp/Radio				
Total For 3241 BAGBY ELEVATOR CO INC:					\$339.99		
7867 WALI BAHAR							
234431	09/16/25	09/03/25	0	106-323-648-000	233.33	N	N
Landfill Property Rent			Rental Property				
Total For 7867 WALI BAHAR:					\$233.33		
6482 BAM							
234398	09/16/25	9YR25-S-2	0	001-080-680-000	675.00	N	Y
Sandfield Cemetery			Grass Cutting Contract				
234399	09/16/25	9YR25-FC-8	0	001-080-680-000	3,827.00	N	Y
Friendship Cemetery			Grass Cutting Contract				
234400	09/16/25	9YR25-S-1	0	001-080-680-000	675.00	N	Y
Sandfield Cemetery			Grass Cutting Contract				
234401	09/16/25	9YR25-FC-1	0	001-080-680-000	3,827.00	N	Y
Friendship Cemetery			Grass Cutting Contract				
Total For 6482 BAM:					\$9,004.00		
1028 BIDDY SAW WORKS INC							
234201	09/16/25	443845	10026712	001-021-725-000	3,639.94	N	N
3 Backpack Blowers-3 Weed Eaters			Assets To Be Capitalized				
234402	09/16/25	443329	10026711	107-350-559-000	442.14	N	N
Lawn Mower Supplies			Operating Supplies-Other				
Total For 1028 BIDDY SAW WORKS INC:					\$4,082.08		
6514 BOXCAST INC							
234154	09/16/25	26699E9FD-00770		001-005-681-000	77.84	N	N
Archived Storage For August 2025			Maintenance & Support Contacts				
234204	09/16/25	26699E9FD-00760		001-005-681-000	74.38	N	N
Archived Storage July 2025			Maintenance & Support Contacts				
Total For 6514 BOXCAST INC:					\$152.22		
4390 BRISLIN, INC.							
234403	09/16/25	250737	0	001-004-635-000	1,498.24	N	N
City Hall Service/Repair Motor			Out Serv-R&M-Not Veh/Eqp/Radio				
Total For 4390 BRISLIN, INC.:					\$1,498.24		
6756 BURFORD ELECTRIC SERVICE INC							

ACCOUNTS PAYABLE CHECK PROOF

Dates: 09/16/2025 to 09/16/2025

Pay Groups: All

Vouchers: All

City of Columbus MS

FY 2024-2025

Cash Account: 001-000-002-000

Voucher Number	Pay Date	Invoice Number	PO Number	Account Number	Amount (\$)	Use/1099 /Accrual
234221	09/16/25	NS18711	10026713	001-016-540-000	260.64	N N
12V Pump Motor Reserve Engine 23				Supplies-Os-Equip Not Capitalized		
Total For 6756 BURFORD ELECTRIC SERVICE INC:					\$260.64	
6301 ALICE BYARS						
234429	09/16/25	09/05/25	0	001-004-684-001	187.60	N N
Mileage A/P				Travel (Incl Mileage)		
Total For 6301 ALICE BYARS:					\$187.60	
5153 BUY THE YARD						
234239	09/16/25	9425	10026709	107-350-559-000	3,500.00	N N
Lee Park				Operating Supplies-Other		
Total For 5153 BUY THE YARD:					\$3,500.00	
1793 CINTAS CORP #0215						
234108	09/16/25	4241583917	0	107-350-535-000	66.19	N N
Uniforms - Park/Rec				Uniforms		
234152	09/16/25	4241584146	0	001-010-559-000	245.50	N N
Mats - Police				Operating Supplies-Other		
234188	09/16/25	4241583979	0	001-009-560-000	103.22	N N
Mats - Crime Lab				Supplies-R&M-Bldg Matls & Related		
234222	09/16/25	4242592541	0	107-350-559-000	73.08	N N
Mats - Sim Scott				Operating Supplies-Other		
234240	09/16/25	4242230238	0	107-350-559-000	157.62	N N
Mats Townsend Park				Operating Supplies-Other		
234241	09/16/25	4242230224	0	107-350-559-000	139.65	N N
Mats - East Columbus Gym				Operating Supplies-Other		
234242	09/16/25	4242230293	0	107-350-559-000	75.21	N N
Mats Sandfield Center				Operating Supplies-Other		
234243	09/16/25	4242230207	0	107-350-535-000	76.02	N N
Uniforms - Park & Rec				Uniforms		
234387	09/16/25	4242230296	0	001-010-559-000	180.00	N N
Mats-Air Service-Cleaning Supplies				Operating Supplies-Other		
234390	09/16/25	4238644910	10026770	001-021-559-000	556.91	N N
Facility Services				Operating Supplies-Other		

ACCOUNTS PAYABLE CHECK PROOF

Dates: 09/16/2025 to 09/16/2025

Pay Groups: All

Vouchers: All

City of Columbus MS

FY 2024-2025

Cash Account: 001-000-002-000

Voucher Number	Pay Date	Invoice Number	PO Number	Account Number	Amount (\$)	Use/1099 /Accrual
234391	09/16/25	4241583958	10026770	001-021-559-000 Operating Supplies-Other	454.81	N N
234404	09/16/25	4241584642	10026735	001-082-560-000 Cica Supplies-R&M-Bldg Matls & Related	129.21	N N
Total For 1793 CINTAS CORP #0215:					\$2,257.42	
1060 COLUMBUS LIGHT & WATER DEPT						
234158	09/16/25	2087897	0	107-350-630-000 214549 113899 Gym Utilities - Electric	816.20	N N
234158	09/16/25		0	107-350-631-000 Utilities - Outdoor Light	166.43	N N
234158	09/16/25		0	107-350-632-000 Utilities - Water	16.00	N N
234158	09/16/25		0	107-350-633-000 Utilities - Sewer	16.00	N N
234180	09/16/25	2567	0	001-041-627-000 March 2025 Street Light Maintenance Utilities - Street Lights	18,770.45	N N
234181	09/16/25	2568	0	001-041-627-000 March 2025 Traffic Signal Maintenance Utilities - Street Lights	654.49	N N
234195	09/16/25	2088742	0	001-010-630-000 215836 119807 Firing Range Utilities - Electric	553.67	N N
234272	09/16/25	2088922	0	107-350-630-000 200003 100000 Utilities - Electric	540.63	N N
234273	09/16/25	2089498	0	001-041-630-000 200015 100010 Farmers Mkt Utilities - Electric	83.92	N N
234274	09/16/25	2089499	0	001-041-630-000 200016 126928 Farmers Mkt Utilities - Electric	84.44	N N
234275	09/16/25	2089520	0	001-021-630-000 200082 100069 Pw Utilities	24.00	N N
234276	09/16/25	2088930	0	001-004-630-000 200089 100076 City Hakk Utilities - Electric	1,041.88	N N

ACCOUNTS PAYABLE CHECK PROOF

Dates: 09/16/2025 to 09/16/2025

Pay Groups: All

Vouchers: All

City of Columbus MS

FY 2024-2025

Cash Account: 001-000-002-000

Voucher Number	Pay Date	Invoice Number	PO Number	Account Number	Amount (\$)	Use/1099 /Accrual
234277	09/16/25	2089527	0	001-021-630-000	48.00	N N
200090 100077 Pw				Utilities		
234278	09/16/25	2089528	0	001-004-630-000	18.30	N N
200091 100078 City Hall				Utilities - Electric		
234279	09/16/25	2089540	0	001-021-630-000	24.00	N N
200104 100095				Utilities		
234280	09/16/25	2089636	0	001-021-630-000	24.00	N N
200208 100198				Utilities		
234281	09/16/25	2089637	0	001-041-630-000	241.30	N N
200209 100076 Regal Hall				Utilities - Electric		
234282	09/16/25	2088933	0	001-037-630-000	8,602.77	N N
200210 100200 Trotter				Utilities - Electric		
234283	09/16/25	2089638	0	001-021-630-000	24.00	N N
200216 100206				Utilities		
234284	09/16/25	2089715	0	001-021-630-000	24.00	N N
200314 100298 Pw				Utilities		
234285	09/16/25	2089716	0	001-021-630-000	24.00	N N
200315 100299 Pw				Utilities		
234286	09/16/25	2089717	0	001-021-630-000	24.00	N N
200317 100300 Pw				Utilities		
234287	09/16/25	2089767	0	001-021-630-000	24.00	N N
200381 100366 Pw				Utilities		
234288	09/16/25	2089768	0	001-021-630-000	24.00	N N
200382 100367 Pw				Utilities		
234289	09/16/25	2089769	0	001-021-630-000	24.00	N N
200383 100368 Pw				Utilities		
234290	09/16/25	2089770	0	001-021-630-000	24.00	N N
200384 100369 Pw				Utilities		
234291	09/16/25	2089926	0	001-021-630-000	16.00	N N
200579 100560 Pw				Utilities		

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Vouchers: All

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Voucher Number	Pay Date	Invoice Number	PO Number	Account Number	Amount (\$)	Use/1099 /Accrual
234292	09/16/25	2089927	0	001-021-630-000	24.00	N N
200580 100561 Pw				Utilities		
234293	09/16/25	2090079	0	001-041-630-000	82.25	N N
200810 131916 Marina				Utilities - Electric		
234294	09/16/25	2088956	0	001-010-630-000	5,190.03	N N
200900 100848 Police				Utilities - Electric		
234295	09/16/25	2090238	0	001-041-630-000	89.89	N N
200943 100887				Utilities - Electric		
234296	09/16/25	2090239	0	001-009-630-000	200.41	N N
200944 100888 Crime Lab				Utilities		
234297	09/16/25	2090240	0	001-009-630-000	558.38	N N
200946 100889 Crime Lab				Utilities		
234298	09/16/25	2090241	0	001-018-630-000	508.57	N N
200947 100890 Bldg Insp				Utilities		
234299	09/16/25	2090242	0	001-041-630-000	215.86	N N
200949 100891				Utilities - Electric		
234321	09/16/25	2090246	0	001-042-630-000	225.04	N N
200953 100895 Fed Prog				Utilities - Electric		
234322	09/16/25	2090247	0	001-043-630-000	162.27	N N
200954 100010 Outreach				Utilities-Electric		
234323	09/16/25	2090248	0	001-041-630-000	181.60	N N
200955 100010				Utilities - Electric		
234324	09/16/25	2090249	0	001-041-630-000	449.84	N N
200956 100897				Utilities - Electric		
234325	09/16/25	2090250	0	001-041-630-000	58.25	N N
200957 100898				Utilities - Electric		
234326	09/16/25	2090444	0	107-350-630-000	393.36	N N
201211 101116				Utilities - Electric		
234327	09/16/25	2090445	0	107-350-632-000	16.00	N N
201212 101117				Utilities - Water		

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Voucher Number	Pay Date	Invoice Number	PO Number	Account Number	Amount (\$)	Use/1099 /Accrual
234327	09/16/25	2090445	0	107-350-633-000	16.00	N N
	201212	101117		Utilities - Sewer		
234328	09/16/25	2090451	0	107-350-630-000	26.50	N N
	201218	101121		Utilities - Electric		
234333	09/16/25	2090453	0	107-350-632-000	32.00	N N
	201220	101123		Utilities - Water		
234333	09/16/25		0	107-350-633-000	32.00	N N
				Utilities - Sewer		
234334	09/16/25	2090458	0	001-041-630-000	27.10	N N
	201234	101132		Utilities - Electric		
234335	09/16/25	2090469	0	001-041-630-000	86.33	N N
	201248	101147		Utilities - Electric		
234336	09/16/25	2090470	0	001-041-630-000	97.71	N N
	201249	101148		Utilities - Electric		
234337	09/16/25	2088965	0	107-350-630-000	1,373.67	N N
	201221	101124		Utilities - Electric		
234337	09/16/25		0	107-350-632-000	304.00	N N
				Utilities - Water		
234338	09/16/25	2089001	0	107-350-630-000	101.30	N N
	203220	103009		Utilities - Electric		
234338	09/16/25		0	107-350-631-000	20.54	N N
				Utilities - Outdoor Light		
234339	09/16/25	2090551	0	107-350-630-000	41.17	N N
	216162	101121		Utilities - Electric		
234340	09/16/25	2089370	0	001-041-630-000	98.25	N N
	216247	124828		Utilities - Electric		
234341	09/16/25	2089643	0	001-041-630-000	52.69	N N
	216295	124076 Stage		Utilities - Electric		
234342	09/16/25	2090109	0	001-041-630-000	29.31	N N
	216780	100076		Utilities - Electric		

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Voucher Number	Pay Date	Invoice Number	PO Number	Account Number	Amount (\$)	Use/1099 /Accrual
234343	09/16/25	2089646	0	001-041-630-000	0.08	N N
216899 130223		Utilities - Electric				
234346	09/16/25	2092051	0	107-350-632-000	2,412.00	N N
203193 102984		Utilities - Water				
234346	09/16/25		0	107-350-633-000	2,412.00	N N
		Utilities - Sewer				
234347	09/16/25	2092071	0	107-350-630-000	26.25	N N
203219 103008		Utilities - Electric				
234348	09/16/25	2092072	0	107-350-632-000	56.00	N N
203222 103011		Utilities - Water				
234349	09/16/25	2092073	0	107-350-632-000	16.00	N N
203223 103012		Utilities - Water				
234349	09/16/25		0	107-350-633-000	16.00	N N
		Utilities - Sewer				
234350	09/16/25	2092074	0	107-350-630-000	47.54	N N
203224 103013		Utilities - Electric				
234350	09/16/25		0	107-350-631-000	181.90	N N
		Utilities - Outdoor Light				
234350	09/16/25		0	107-350-632-000	12.00	N N
		Utilities - Water				
234350	09/16/25		0	107-350-633-000	12.57	N N
		Utilities - Sewer				
234351	09/16/25	2092075	0	107-350-630-000	26.25	N N
203227 103015		Utilities - Electric				
234352	09/16/25	2092076	0	107-350-631-000	36.59	N N
203228 103016		Utilities - Outdoor Light				
234353	09/16/25	2092077	0	107-350-630-000	28.45	N N
203229 103017		Utilities - Electric				
234354	09/16/25	2092078	0	107-350-631-000	91.52	N N
203231 103018		Utilities - Outdoor Light				

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Vouchers: All

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Voucher Number	Pay Date	Invoice Number	PO Number	Account Number	Amount (\$)	Use/1099 /Accrual
234355	09/16/25	2092079	0	107-350-632-000	36.00	N N
	203223	103019		Utilities - Water		
234356	09/16/25	2092080	0	107-350-630-000	169.30	N N
	203234	103020		Utilities - Electric		
234357	09/16/25	2092081	0	107-350-631-000	17.57	N N
	203235	103021		Utilities - Outdoor Light		
234358	09/16/25	2092082	0	107-350-632-000	56.00	N N
	203236	103022		Utilities - Water		
234359	09/16/25	2092083	0	107-350-632-000	16.00	N N
	203237	103023		Utilities - Water		
234360	09/16/25	2092084	0	107-350-632-000	16.00	N N
	203238	103024		Utilities - Water		
234361	09/16/25	2092085	0	107-350-630-000	26.25	N N
	203241	103027		Utilities - Electric		
234362	09/16/25	2092086	0	107-350-630-000	26.25	N N
	203242	103028		Utilities - Electric		
234363	09/16/25	2092087	0	107-350-631-000	56.51	N N
	203243	103029		Utilities - Outdoor Light		
234364	09/16/25	2092089	0	001-041-630-000	26.25	N N
	203245	103031 Train		Utilities - Electric		
234365	09/16/25	2092090	0	107-350-630-000	320.79	N N
	203246	103032		Utilities - Electric		
234366	09/16/25	2092091	0	107-350-630-000	96.86	N N
	203247	103033		Utilities - Electric		
234367	09/16/25	2092092	0	107-350-631-000	41.74	N N
	203248	103034		Utilities - Outdoor Light		
234368	09/16/25	2092093	0	107-350-632-000	16.00	N N
	203249	103035		Utilities - Water		
234368	09/16/25		0	107-350-633-000	16.00	N N
				Utilities - Sewer		

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Voucher Number	Pay Date	Invoice Number	PO Number	Account Number	Amount (\$)	Use/1099 /Accrual
234369	09/16/25	2092094	0	107-350-632-000	56.00	N N
	203250	103036		Utilities - Water		
234370	09/16/25	2092095	0	107-350-630-000	442.31	N N
	203251	103037		Utilities - Electric		
234371	09/16/25	2092096	0	107-350-630-000	26.25	N N
	203252	130162		Utilities - Electric		
234371	09/16/25		0	107-350-632-000	50.00	N N
				Utilities - Water		
234372	09/16/25	2092190	0	107-350-630-000	588.54	N N
	203390	128874		Utilities - Electric		
234372	09/16/25		0	107-350-632-000	16.00	N N
				Utilities - Water		
234372	09/16/25		0	107-350-633-000	16.00	N N
				Utilities - Sewer		
234373	09/16/25	2092191	0	107-350-632-000	16.00	N N
	203395	103162		Utilities - Water		
234373	09/16/25		0	107-350-633-000	16.00	N N
				Utilities - Sewer		
234374	09/16/25	2092192	0	107-350-631-000	30.70	N N
	203397	103163		Utilities - Outdoor Light		
234375	09/16/25	2092193	0	107-350-630-000	39.96	N N
	203398	103164		Utilities - Electric		
234375	09/16/25		0	107-350-632-000	24.00	N N
				Utilities - Water		
234376	09/16/25	2092194	0	107-350-630-000	28.69	N N
	203400	103165		Utilities - Electric		
234377	09/16/25	2092195	0	107-350-630-000	26.25	N N
	203401	103166		Utilities - Electric		
234378	09/16/25	2092364	0	107-350-632-000	24.00	N N
	203589	103366		Utilities - Water		

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Voucher Number	Pay Date	Invoice Number	PO Number	Account Number	Amount (\$)	Use/1099 /Accrual
234379	09/16/25	2092365	0	107-350-630-000	26.25	N N
203590 103367		Utilities - Electric				
Total For 1060 COLUMBUS LIGHT & WATER DEPT:					\$50,368.42	
2894 COMMERCE CLEANERS						
234405	09/16/25	0272978	10026767	001-016-535-000	4.60	N N
Uniform Dry Cleaned (Jaquay Sherrod)		Uniforms				
Total For 2894 COMMERCE CLEANERS:					\$4.60	
1037 C & P PRINTING INC						
234235	09/16/25	48629	10026697	001-018-559-000	72.00	N N
Information Cards Building Inspec		Operating Supplies-Other				
234344	09/16/25	48635	10026718	001-018-559-000	160.00	N N
Electrical Permits		Operating Supplies-Other				
Total For 1037 C & P PRINTING INC:					\$232.00	
4623 C SPIRE WIRELESS						
234426	09/16/25	0031051118-06250		001-005-605-000	1,871.08	N N
June 2025 Wireless		Communication (Postage,Wireless,Etc				
234427	09/16/25	0031051118-07/250		001-005-605-000	1,783.69	N N
July 2025 Wireless		Communication (Postage,Wireless,Etc				
234428	09/16/25	0031051118-08250		001-005-605-000	1,819.26	N N
Aug 2025 Wireless		Communication (Postage,Wireless,Etc				
234430	09/16/25	0031051118-05250		001-005-605-000	1,835.07	N N
May 2025 Wireless		Communication (Postage,Wireless,Etc				
Total For 4623 C SPIRE WIRELESS:					\$7,309.10	
5418 C SPIRE						
234101	09/16/25	653542-114	0	001-005-605-000	544.00	N N
Monthly Billing		Communication (Postage,Wireless,Etc				
Total For 5418 C SPIRE:					\$544.00	
6400 DAVIS PAPER AND CHEMICAL LLC						
234407	09/16/25	105042	10026776	001-037-510-000	218.41	N N
Supplies		Supplies-Op-Cleaning & Janitorial				
Total For 6400 DAVIS PAPER AND CHEMICAL LLC:					\$218.41	
7024 DE LAGE LADEN FINANCIAL SERVICES INC						
234408	09/16/25	591945823	0	001-009-725-000	2,783.53	N N

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Voucher Number	Pay Date	Invoice Number	PO Number	Account Number	Amount (\$)	Use/1099 /Accrual	
Contract 500-50495311 Agilent 5977A				Assets To Be Capitalized			
Total For 7024 DE LAGE LADEN FINANCIAL SERVICES INC:					\$2,783.53		
5300 DEX IMAGING							
234155	09/16/25	AR13896287	0	001-005-640-000	31.86	N	N
24X02395				Rental (Was Freight Before 10/1/12)			
234156	09/16/25	AR13891105	0	001-005-640-000	4.25	N	N
4Hu09183				Rental (Was Freight Before 10/1/12)			
234157	09/16/25	AR13891102	0	001-005-640-000	735.00	N	N
2Xw10317				Rental (Was Freight Before 10/1/12)			
234255	09/16/25	AR13915970	0	001-005-640-000	111.46	N	N
28X02562				Rental (Was Freight Before 10/1/12)			
234256	09/16/25	AR13915898	0	001-005-640-000	23.90	N	N
4Jb07629				Rental (Was Freight Before 10/1/12)			
Total For 5300 DEX IMAGING:					\$906.47		
7733 EDMONSON PROPERTIES LLC							
234137	09/16/25	9325	0	001-041-664-000	230.00	N	Y
Rental Parking Lot Property				Public Parking Lots			
Total For 7733 EDMONSON PROPERTIES LLC:					\$230.00		
5591 RITA FELTON							
234138	09/16/25	9325	0	001-004-685-000	100.00	N	Y
Civil Service				Civil Service Expense			
Total For 5591 RITA FELTON:					\$100.00		
2902 FISHER SCIENTIFIC							
234182	09/16/25	1813629	10026107	001-009-559-000	141.09	N	N
Consumables For Drug Analysis				Operating Supplies-Other			
234183	09/16/25	2362585	10026107	001-009-559-000	123.67	N	N
				Operating Supplies-Other			
234184	09/16/25	2548749	10026107	001-009-559-000	109.52	N	N
				Operating Supplies-Other			
Total For 2902 FISHER SCIENTIFIC:					\$374.28		
6936 JEREMY J FORTNEY							
234151	09/16/25	9225	0	001-010-684-002	31.73	N	Y
Meals - Accident Recon Level 1 - Pearl Ms				Meals & Lodging			

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Voucher Number	Pay Date	Invoice Number	PO Number	Account Number	Amount (\$)	Use/1099 /Accrual
Total For 6936 JEREMY J FORTNEY:					\$31.73	
1106 FUELMAN						
234136	09/16/25	NP69028817-1220		001-019-684-000	48.39	N N
Fuel - Sasha James - Code Enforcement				Travel & Training (W/Modf)		
Total For 1106 FUELMAN:					\$48.39	
1107 G & C SUPPLY CO INC						
234229	09/16/25	6992648	10026729	001-021-580-000	679.80	N N
10 Signs				Supplies-R&M-Streets		
Total For 1107 G & C SUPPLY CO INC:					\$679.80	
2534 GLASS DOCTOR						
234230	09/16/25	1-130582	10026728	001-021-635-099	428.39	N Y
Front Door Glass Replacement 2022 Nissan Altima				Outside Serv-R&M-All Other		
234231	09/16/25	1-130803	10026600	001-021-672-000	325.00	N Y
Truck# Pw2				Out Serv-R&M-Veh/Eqp/Radio-Pub Wks		
Total For 2534 GLASS DOCTOR:					\$753.39	
5027 GOBOX LLC						
234228	09/16/25	65559	10026731	001-021-630-000	180.00	N Y
Event Toliet Rental August 2025				Utilities		
Total For 5027 GOBOX LLC:					\$180.00	
5255 GOLDY'S FIRE APPARATUS, LLC						
234097	09/16/25	4839	10025227	001-016-671-000	95.00	N N
Pump Shift Switch Engine 25				Out Serv-R&M-Veh/Eqp/Radio-Fire		
Total For 5255 GOLDY'S FIRE APPARATUS, LLC:					\$95.00	
1117 GTR SOLID WASTE MGMT AUTHORITY						
234092	09/16/25	83125	0	001-028-601-000	13,047.30	N N
Residential Waste				Garbage Collection-Dumpng		
Total For 1117 GTR SOLID WASTE MGMT AUTHORITY:					\$13,047.30	
5240 DR MAXINE HALL						
234139	09/16/25	9325	0	001-004-685-000	100.00	N Y
Civil Service				Civil Service Expense		
Total For 5240 DR MAXINE HALL:					\$100.00	
6137 HARRELL'S						
234238	09/16/25	OSYH1106414	10026664	107-350-560-000	3,475.00	N Y
Rygrass Blend 50Lb				Supplies-R&M-Bldg Matls & Related		

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Voucher Number	Pay Date	Invoice Number	PO Number	Account Number	Amount (\$)	Use/1099 /Accrual
Total For 6137 HARRELL'S:					\$3,475.00	
5241 DAVID HILL						
234234	09/16/25	73025	10026491	001-016-559-000	2,600.00	N Y
Build A Food Cabinet (Station 5)				Operating Supplies-Other		
Total For 5241 DAVID HILL:					\$2,600.00	
4342 SHELLY HOGAN						
234109	09/16/25	9325	0	107-350-890-000	150.00	N N
Refund - Sandfield				Refund Deposits		
Total For 4342 SHELLY HOGAN:					\$150.00	
7549 IDI						
234388	09/16/25	IN948341	0	001-010-600-000	162.00	N Y
Online Searches				Professional Services		
Total For 7549 IDI:					\$162.00	
6046 SASHA JAMES						
234383	09/16/25	09022025	0	001-019-684-000	70.09	N N
Reimbursement Of Meal Expenses				Travel & Training (W/Modf)		
Total For 6046 SASHA JAMES:					\$70.09	
4342 WONDA JOHNSON						
234250	09/16/25	71425	0	107-350-890-000	500.00	N N
Refund - Deposit & Bugs In Building				Refund Deposits		
Total For 4342 WONDA JOHNSON:					\$500.00	
7860 SHAWANDA JONES						
234410	09/16/25	002	0	001-004-600-000	1,000.00	N Y
Sep 5, 2025 --Sep 19/2025				Professional Services		
Total For 7860 SHAWANDA JONES:					\$1,000.00	
6256 KNIGHT ENVIROMENTAL SERVICES						
234110	09/16/25	13865	0	107-350-559-000	200.00	N N
Portable Toilet Rental				Operating Supplies-Other		
Total For 6256 KNIGHT ENVIROMENTAL SERVICES:					\$200.00	
5594 KPA DIRT CONSTRUCTION LLC						
234200	09/16/25	4427	10024451	001-021-580-000	135.00	N N
Backfiling Lots				Supplies-R&M-Streets		
234411	09/16/25	4405	10026719	001-021-580-000	607.50	N N
135T Clay Gravel				Supplies-R&M-Streets		
Total For 5594 KPA DIRT CONSTRUCTION LLC:					\$742.50	

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1156 LAWRENCE PRINTING CO INC							
234381	09/16/25	21973	10026596	001-010-635-000	418.96	N	N
Patrol - Dui Tickets				Out Serv-R&M-Not Veh/Eqp/Radio			
Total For 1156 LAWRENCE PRINTING CO INC:					\$418.96		
1163 LOWE'S							
234130	09/16/25	976881-PINPPO	10026449	001-037-559-000	201.69	N	N
Mold Concrobium To Remove Mold & Dehumidifiers				Operating Supplies-Other			
234131	09/16/25	972516-PIEQWD	10026449	001-037-559-000	787.96	N	N
				Operating Supplies-Other			
234132	09/16/25	985274-PKMNNM	10026591	001-037-510-000	767.39	N	N
Supplies For Trotter, Dehumidifiers And Concrobium Mold Rem				Supplies-Op-Cleaning & Janitorial			
234133	09/16/25	996438-PKXSPC	10024813	001-021-559-000	279.97	N	N
Filters, Batteries, Refill Air Freshners, Carpet Solution				Operating Supplies-Other			
234134	09/16/25	996449-PKXSPD	10026595	001-021-559-000	198.55	N	N
Replace Carpet In Pw Office				Operating Supplies-Other			
234331	09/16/25	942380	10026743	001-010-501-000	47.04	N	N
Work Program - Mold Remover				Supplies-Non-Op-Equip Not Capitaliz			
Total For 1163 LOWE'S:					\$2,282.60		
5248 J D MCKAY							
234102	09/16/25	8302025	0	001-004-600-010	75.00	N	Y
Sound System Operations				Prof Serv-Other			
234102	09/16/25		0	001-037-600-010	250.00	N	Y
				Professional Serv - Other			
Total For 5248 J D MCKAY:					\$325.00		
1186 MID-SOUTH UNIFORM & SUPPLY INC							
234382	09/16/25	661612	10026745	001-010-540-000	705.95	N	N
Uniforms - Police				Supplies-Os-Equip Not Capitalized			
Total For 1186 MID-SOUTH UNIFORM & SUPPLY INC:					\$705.95		
1187 MILITARY HARDWARE							
234199	09/16/25	371381	10026587	001-021-559-000	8.62	N	N
Repair Toliet Pw Office				Operating Supplies-Other			
234252	09/16/25	373052	10026686	001-016-560-000	12.13	N	N

ACCOUNTS PAYABLE CHECK PROOF

Dates: 09/16/2025 to 09/16/2025

Pay Groups: All

Vouchers: All

City of Columbus MS

FY 2024-2025

Cash Account: 001-000-002-000

Voucher Number	Pay Date	Invoice Number	PO Number	Account Number	Amount (\$)	Use/1099 /Accrual	
Male And Femaly Coupling To Repair Washout Hose In The En Supplies-R&M-Bldg Matls & Related							
234412	09/16/25	373838	10026762	107-350-559-000	25.63	N	N
Supplies				Operating Supplies-Other			
234413	09/16/25	09/10/25	10026761	107-350-559-000	73.57	N	N
Repairs Ar Lee Park				Operating Supplies-Other			
234414	09/16/25	373858	10026756	001-021-559-000	11.39	N	N
Water Truck				Operating Supplies-Other			
234415	09/16/25	373857	10025668	001-021-581-000	84.53	N	N
Sidewalk On 11Th Ave.				Supplies-R&M-Sidewalks			
234416	09/16/25	373859	10026759	001-021-580-000	56.54	N	N
Sign Crew				Supplies-R&M-Streets			
Total For 1187 MILITARY HARDWARE:					\$272.41		
1894 MMC MATERIALS INC - STARKVILLE							
234205	09/16/25	967379	10026259	001-021-580-000	790.00	N	N
Sidewalk Repair @ 802 3Rd Ave. South				Supplies-R&M-Streets			
234417	09/16/25	974207	10026682	001-021-581-000	696.00	N	N
Sidewalk 423 3Rd Ave N				Supplies-R&M-Sidewalks			
Total For 1894 MMC MATERIALS INC - STARKVILLE:					\$1,486.00		
7866 MOOREHEAD HEIRSHIP PARTNERSHIP							
234432	09/16/25	09/03/25	0	106-323-648-000	233.34	N	Y
Landfill Property Rent				Rental Property			
Total For 7866 MOOREHEAD HEIRSHIP PARTNERSHIP:					\$233.34		
4452 DR. WILL E MOOREHEAD							
234140	09/16/25	9325	0	106-323-648-000	116.66	N	Y
Landfill Rent Payment				Rental Property			
Total For 4452 DR. WILL E MOOREHEAD:					\$116.66		
4174 THOMAS L. MOORE JR							
234141	09/16/25	9325	0	001-004-685-000	100.00	N	Y
Civil Service				Civil Service Expense			
Total For 4174 THOMAS L. MOORE JR:					\$100.00		
4049 MS DEVELOPMENT AUTHORITY							
234128	09/16/25	9225	0	001-090-779-000	505.88	N	N
Gms 50559 Fire Dept Revolving Loan				Cap Loan Fire Bldg			

ACCOUNTS PAYABLE CHECK PROOF

Dates: 09/16/2025 to 09/16/2025

Pay Groups: All

Vouchers: All

City of Columbus MS

FY 2024-2025

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Voucher Number	Pay Date	Invoice Number	PO Number	Account Number	Amount (\$)	Use/1099 /Accrual
234129	09/16/25	9225-50811	0	102-016-800-000	2,354.55	N N
Gms 50811 Capital Improvement Loan				Principal Pymts-Cap Loan		
234129	09/16/25		0	102-016-810-000	986.55	N N
				Interest Pymts-Cap Loan		
Total For 4049 MS DEVELOPMENT AUTHORITY:					\$3,846.98	
1208 MS STATE DEPT OF HEALTH						
234237	09/16/25	9225	10025221	001-016-559-000	800.00	N N
Recertification - 20 Personnel				Operating Supplies-Other		
Total For 1208 MS STATE DEPT OF HEALTH:					\$800.00	
1238 NEW HOME BUILDING STORES **						
234111	09/16/25	C03537	10026589	107-350-559-000	37.99	N N
Light Fixture For Office Bathroom				Operating Supplies-Other		
Total For 1238 NEW HOME BUILDING STORES **:					\$37.99	
2814 ONE OF A KIND SCREENPRINTING						
234254	09/16/25	82925	10026619	001-016-535-000	1,020.00	N N
T-Shirts-Uniform-Fire Dept				Uniforms		
Total For 2814 ONE OF A KIND SCREENPRINTING:					\$1,020.00	
2519 PACKET MEDIA LLC						
234329	09/16/25	35090	10026753	001-004-615-000	72.00	N N
Publish Notice Of Amendment To Ordinance And Notice Of Vac				Advertising & Notices		
234385	09/16/25	35089	10026753	001-004-615-000	52.00	N N
Publish Notiamendment To City Ordinances				Advertising & Notices		
Total For 2519 PACKET MEDIA LLC:					\$124.00	
4342 MACK PATEL						
234112	09/16/25	9325	0	107-350-890-000	150.00	N N
Refund Townsend				Refund Deposits		
Total For 4342 MACK PATEL:					\$150.00	
2436 PITNEY BOWES-LEASE PAY						
234093	09/16/25	3321242219	0	001-004-600-000	730.29	N N
Lease Payment City Hall & Police				Professional Services		
Total For 2436 PITNEY BOWES-LEASE PAY:					\$730.29	
1389 POSITIVE PROMOTIONS, INC						
234220	09/16/25	07618447	10026618	001-016-688-000	763.47	N N
Bags With Logo				Fire Prevention		

ACCOUNTS PAYABLE CHECK PROOF

Dates: 09/16/2025 to 09/16/2025

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Vouchers: All

City of Columbus MS

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Voucher Number	Pay Date	Invoice Number	PO Number	Account Number	Amount (\$)	Use/1099 /Accrual
Total For 1389 POSITIVE PROMOTIONS, INC:					\$763.47	
1262 PRICE PEST CONTROL, LLC						
234258	09/16/25	267969	0	001-021-635-099	22.00	N Y
		Pest Control Public Works		Outside Serv-R&M-All Other		
234259	09/16/25	267892	0	001-010-635-000	55.00	N Y
		Pest Control - Police		Out Serv-R&M-Not Veh/Eqp/Radio		
234260	09/16/25	267907	0	001-004-635-099	55.00	N Y
		Pest Control City Hall		Outside Serv-R&M-All Other		
234261	09/16/25	267954	0	001-037-635-000	40.00	N Y
		Pest Control Trotter		Out Serv-R&M-Not Veh/Eqp/Radio		
234262	09/16/25	268190	0	001-016-635-099	25.00	N Y
		Pest Control Fs1		Outside Serv-R&M-All Other		
234263	09/16/25	268164	0	001-016-635-099	25.00	N Y
		Pest Control Fs2		Outside Serv-R&M-All Other		
234264	09/16/25	268198	0	001-016-635-099	25.00	N Y
		Pest Control Fs3		Outside Serv-R&M-All Other		
234265	09/16/25	268191	0	001-016-635-099	50.00	N Y
		Pest Control Fs4		Outside Serv-R&M-All Other		
234266	09/16/25	268183	0	001-016-635-099	25.00	N Y
		Pest Control Fs5		Outside Serv-R&M-All Other		
234267	09/16/25	267970	0	001-041-635-001	30.00	N Y
		Pest Control Regal Hall		Out Serv-R&M-Bldg&Structures		
234268	09/16/25	267993	0	001-009-635-099	25.00	N Y
		Pest Control Crime Lab		Outside Serv-R&M-All Other		
234269	09/16/25	267899	0	001-041-635-001	30.00	N Y
		Pest Control Care/Maintenance		Out Serv-R&M-Bldg&Structures		
234270	09/16/25	267924	0	001-021-635-099	100.00	N Y
		Pest Control Termite Renewal Public Works		Outside Serv-R&M-All Other		
Total For 1262 PRICE PEST CONTROL, LLC:					\$507.00	
1272 QUILL CORPORATION						
234206	09/16/25	45535258	10026699	001-021-559-000	359.73	N N

ACCOUNTS PAYABLE CHECK PROOF

Dates: 09/16/2025 to 09/16/2025

Pay Groups: All

Vouchers: All

City of Columbus MS

FY 2024-2025

Cash Account: 001-000-002-000

Voucher Number	Pay Date	Invoice Number	PO Number	Account Number	Amount (\$)	Use/1099 /Accrual
		Pw Supplies - Purell Spray, Wipes, Hand Santizer		Operating Supplies-Other		
234207	09/16/25	45542602	10026699	001-021-559-000	434.95	N N
		Pw Supplies - Aerosidsn Spray		Operating Supplies-Other		
234208	09/16/25	45554717	10026695	001-021-500-000	216.79	N N
		Pw Office Supplies - Corvair Task Mesh Chair		Supplies-Non-Op-Office		
234209	09/16/25	45551106	10026695	001-021-500-000	265.00	N N
		Pw Office Supplies-Pins, Charger, Towels,Etc		Supplies-Non-Op-Office		
234210	09/16/25	45544783	10026695	001-021-500-000	81.79	N N
		Pw Supplies-Stem Light Tray Refill		Supplies-Non-Op-Office		
234211	09/16/25	45544459	10026695	001-021-500-000	47.98	N N
		Pw Supplies-Power Adapter		Supplies-Non-Op-Office		
234225	09/16/25	45433613	10026651	001-018-500-000	51.96	N N
		Screen Wipes, Markers, Copy Paper		Supplies-Non-Op-Office		
234226	09/16/25	45613781	10026651	001-018-500-000	256.64	N N
		Qb Vrt Fle 25D Ltr Lck Box		Supplies-Non-Op-Office		
234244	09/16/25	45418912	10026620	107-350-503-000	40.94	N N
		P&R Plugin Chime		Supplies-Non-Op-Subs & Dues		
234245	09/16/25	454335833	10026620	107-350-503-000	466.80	N N
		P&R Copy Paper And Office Supplies		Supplies-Non-Op-Subs & Dues		
Total For 1272 QUILL CORPORATION:					\$2,222.58	
2582 RAY ALLEN MANUFACTURING, CO.						
234179	09/16/25	RINV453314	10026530	001-010-515-000	748.96	N N
		K-9 Bubba		Supplies-Op-Feed For Anml		
Total For 2582 RAY ALLEN MANUFACTURING, CO.:					\$748.96	
4859 REEVES CO. INC						
234419	09/16/25	518716	10026390	001-016-535-000	115.09	N N
		Badges		Uniforms		
Total For 4859 REEVES CO. INC:					\$115.09	
1822 REFRIGERATION SUPPLY CO.						
234100	09/16/25	485965	10025338	001-016-571-000	336.00	N N
		Reciprocating Saw Blades For Vehicle Extrication		Supp-Veh/Equip-Parts-Fire		
Total For 1822 REFRIGERATION SUPPLY CO.:					\$336.00	

ACCOUNTS PAYABLE CHECK PROOF

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Pay Groups: All

Vouchers: All

City of Columbus MS

FY 2024-2025

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Voucher Number	Pay Date	Invoice Number	PO Number	Account Number	Amount (\$)	Use/1099 /Accrual
6763 ROBERT'S APOTHECARY						
234389	09/16/25	LCADC-AUG 2025	10026716	001-010-520-000	386.00	N N
August 2025 - Medication For Inmates				Supplies-Op-Prisoner Meals & Med		
Total For 6763 ROBERT'S APOTHECARY:					\$386.00	
1286 ROTO-ROOTER SEWER SERVICE						
234098	09/16/25	108153	10026694	001-016-540-000	225.00	N N
Unclogging Station Bay Floor Drain (Station 5)				Supplies-Os-Equip Not Capitalized		
Total For 1286 ROTO-ROOTER SEWER SERVICE:					\$225.00	
6159 SANDERS ROOFING						
234159	09/16/25	476815	10026710	001-041-635-001	1,395.00	N Y
3 Door Closers, Repaired Toilet Men Lockeroom & 2 Toilets In C				Out Serv-R&M-Bldg&Structures		
234215	09/16/25	91025	10026678	001-041-635-001	4,800.00	N Y
Replaced Hot Water Heater, Rotten Flooring, Install Drain For F				Out Serv-R&M-Bldg&Structures		
234420	09/16/25	476818	10026775	001-041-635-001	200.00	N Y
Replaced Knobs On Facet, Install Faucet Stems And Cleaned I				Out Serv-R&M-Bldg&Structures		
Total For 6159 SANDERS ROOFING:					\$6,395.00	
7309 GIOVANNA SMITH						
234127	09/16/25	83025	0	001-041-692-000	480.00	N Y
Farmers Market				Farmer'S Market Pavilion		
Total For 7309 GIOVANNA SMITH:					\$480.00	
6205 SPARKLIGHT						
234203	09/16/25	11072500-09/07/20		001-005-605-000	2,284.45	N N
8160116990110150-09/11/25--10/10/25				Communication (Postage,Wireless,Etc		
234246	09/16/25	816037017012760		107-350-559-000	6.18	N N
Monthly Billing				Operating Supplies-Other		
Total For 6205 SPARKLIGHT:					\$2,290.63	
4813 STAPLES ADVANTAGE						
234345	09/16/25	6042161819	10026750	001-016-559-000	958.72	N N
Paper Towels, Toilet Paper, Medical Gloves, Batteries, Trash B				Operating Supplies-Other		
Total For 4813 STAPLES ADVANTAGE:					\$958.72	
5309 JOHN STEWART						
234421	09/16/25	AUG 2025	0	001-080-682-000	3,250.00	N Y
August 2025 Grave Preparation				Grave Openings		
Total For 5309 JOHN STEWART:					\$3,250.00	

ACCOUNTS PAYABLE CHECK PROOF

Dates: 09/16/2025 to 09/16/2025

Pay Groups: All

Vouchers: All

City of Columbus MS

FY 2024-2025

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Voucher Number	Pay Date	Invoice Number	PO Number	Account Number	Amount (\$)	Use/1099 /Accrual
5803 SUNFLOWER						
234422	09/16/25	09/10/25	0	107-350-559-015	215.09	N N
Snacks				Os Oth-Prg & Act-Afterschool Summer		
Total For 5803 SUNFLOWER:					\$215.09	
5751 TEC						
234423	09/16/25	1239703	0	107-350-559-000	13.98	N N
149252 Service				Operating Supplies-Other		
Total For 5751 TEC:					\$13.98	
1478 TENN-TOM WATERWAY						
234424	09/16/25	2026-043	0	001-004-683-000	175.00	N N
2026 Council Dues				Subscriptions & Dues		
Total For 1478 TENN-TOM WATERWAY:					\$175.00	
1070 THE COMMERCIAL DISPATCH						
234406	09/16/25	00075215	10026681	229-042-600-000	300.60	N N
Request For Bids - Demolition On 322 22Nd Street North				Blight Pro-Professional Services		
Total For 1070 THE COMMERCIAL DISPATCH:					\$300.60	
5588 THE SOUTHERN CONNECTION POLICE SUPPLIES						
234099	09/16/25	35984	10026391	001-016-535-000	721.93	N N
Shirts, Captain Coat, Embroidery				Uniforms		
234253	09/16/25	36016	10026438	001-016-535-000	2,029.77	N N
Uniforms-Shirts				Uniforms		
234332	09/16/25	36073	10026592	001-010-502-000	150.97	N N
Work Program - J. Cochran Uniform Shirts				Supplies-Non-Op-Other		
Total For 5588 THE SOUTHERN CONNECTION POLICE SUPPLIES:					\$2,902.67	
6685 DOROTHEA J OSWALT						
234386	09/16/25	09/08/25	0	001-016-684-002	125.87	N N
Emergency Service Admin Prof Conference				Meals & Lodging		
234386	09/16/25		0	001-016-684-001	387.42	N N
				Travel (Incl Mileage)		
Total For 6685 DOROTHEA J OSWALT:					\$513.29	
6296 TOXTESTS.COM LLC						
234186	09/16/25	19706	10026703	001-009-559-000	370.50	N N
Presumptive Drug Screen Cups				Operating Supplies-Other		
Total For 6296 TOXTESTS.COM LLC:					\$370.50	

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Vouchers: All

City of Columbus MS

FY 2024-2025

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Voucher Number	Pay Date	Invoice Number	PO Number	Account Number	Amount (\$)	Use/1099 /Accrual	
2707 ULINE							
234160	09/16/25	197365365	10026706	001-037-725-000	9,942.94	N	N
		24- 60 Inch Folding Tables & 21- 32 Inch Cocktail Tables		Assets To Be Capitalized			
234185	09/16/25	196823228	10026606	001-009-559-000	876.58	N	N
		Gloves		Operating Supplies-Other			
Total For 2707 ULINE:					\$10,819.52		
4534 UNIFIRST CORPORATION							
234090	09/16/25	1830164386	0	001-050-535-000	157.45	N	N
		Uniforms - Garage		Uniforms			
234091	09/16/25	1830160932	0	001-050-535-000	157.45	N	N
				Uniforms			
234212	09/16/25	1830163133	0	001-021-535-000	1,454.70	N	N
		Uniforms - Public Works		Uniforms			
234213	09/16/25	1830168903	0	001-021-535-000	996.68	N	N
				Uniforms			
234214	09/16/25	1830168765	0	106-323-535-000	80.92	N	N
		Uniforms - Landfill		Uniforms			
234219	09/16/25	1830167676	0	001-050-535-000	146.59	N	N
		Uniforms - Garage		Uniforms			
234232	09/16/25	1830167715	0	001-021-535-000	996.68	N	N
		Uniforms - Public Works		Uniforms			
234233	09/16/25	1830167721	0	106-323-535-000	80.92	N	N
		Uniforms - Landfill		Uniforms			
234271	09/16/25	1830168709	0	001-050-535-000	146.59	N	N
		Uniforms Garage		Uniforms			
Total For 4534 UNIFIRST CORPORATION:					\$4,217.98		
5810 US LAWN OF STARKVILLE							
234224	09/16/25	15490	10026747	107-350-635-000	825.00	N	Y
		Cut Grass At Joe Cook		Out Serv-R&M-Not Veh/Equip/Radio			
234247	09/16/25	15414	10026488	107-350-673-000	2,045.00	N	Y
		Sod And Soil At Tennis Court		Out Serv-R&M-Veh/Equip/Radio-Othr Dep			

ACCOUNTS PAYABLE CHECK PROOF

Dates: 09/16/2025 to 09/16/2025

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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 5810 US LAWNS OF STARKVILLE:					\$2,870.00	
6559 WAGGONER ENGINEERING INC						
234202	09/16/25	44956	0	229-004-697-000	4,690.00	N N
Professional Services Jul 26-Aug 22, 2025				Arpa Drainage/Stormwater Improve		
Total For 6559 WAGGONER ENGINEERING INC:					\$4,690.00	
6304 WARRIOR ENERGY						
234425	09/16/25	D88361	10026717	001-021-525-000	18,694.82	N N
Del 9/3/2025				Os-Fuel, Oil, & Grease		
Total For 6304 WARRIOR ENERGY:					\$18,694.82	
1428 WASTE PRO - COLUMBUS 606						
234153	09/16/25	319385	0	001-028-503-000	2,462.05	N N
Bulk Items Recycling				Recycling		
Total For 1428 WASTE PRO - COLUMBUS 606:					\$2,462.05	
7387 WAYNES PEST CONTROL						
234249	09/16/25	100-61045973	0	107-350-600-000	40.00	N Y
Sandfield Center Pest Control				Professional Services		
Total For 7387 WAYNES PEST CONTROL:					\$40.00	
4453 HILDRED M. WEBB						
234143	09/16/25	9325	0	106-323-648-000	116.67	N Y
Monthly Appropriation				Rental Property		
Total For 4453 HILDRED M. WEBB:					\$116.67	
4342 LORI WILSON						
234113	09/16/25	9325	0	107-350-890-000	150.00	N N
Refund Townsend				Refund Deposits		
Total For 4342 LORI WILSON:					\$150.00	
1360 YOUNG WELDING SUPPLY INC						
234114	09/16/25	30054322	0	107-350-640-000	11.47	N N
Cylinder Rental				Rental (Was Freight Before 10/1/12)		
234123	09/16/25	30059566	0	107-350-640-000	11.47	N N
				Rental (Was Freight Before 10/1/12)		
Total For 1360 YOUNG WELDING SUPPLY INC:					\$22.94	
Total For Checks:					\$199,554.00	
93 Check(s)					\$199,554.00	
7 Check overflow page(s)						
100 Checks with overflow pages						

Voucher Number	Pay Date	Invoice Number	PO Number	Account Number	Amount (\$)	Use/1099 /Accrual
GRAND TOTAL:			93 Vendors		\$199,554.00	

The Above Vouchers Have Been Approved for Payment

Authorized Signatures

(Date)

(Date)

(Date)

(Date)

(Date)

(Date)

Checkwrite #1

ACCOUNTS PAYABLE CHECK PROOF

Dates: 09/04/2025 to 09/04/2025

Pay Groups: All

Vouchers: All

City of Columbus MS

FY 2024-2025

Cash Account: 001-000-002-000

Voucher Number	Pay Date	Invoice Number	PO Number	Account Number	Amount (\$)	Use/1099 /Accrual
Checks						
1086 EAST LOWNDES WATER ASSOCIATION						
234126	09/04/25	615740	0	106-323-630-000	12.00	N N
Total For 1086 EAST LOWNDES WATER ASSOCIATION:					\$12.00	
3121 FOUR COUNTY ELECTRIC						
234086	09/04/25	334464A	0	001-004-630-000	23.45	N N
234087	09/04/25	334464B	0	001-041-630-000	42.00	N N
234088	09/04/25	334464C	0	001-082-630-000	69.00	N N
234089	09/04/25	334464D	0	001-004-630-000	20.93	N N
Total For 3121 FOUR COUNTY ELECTRIC:					\$155.38	
3785 REGIONS BANK						
234096	09/04/25	2120466	0	208-004-800-000	33,891.67	N N
234096	09/04/25		0	208-004-810-000	3,999.71	N N
Total For 3785 REGIONS BANK:					\$37,891.38	
5663 SOUTHERN BILLING SERVICES, LLC						
234191	09/04/25	56915	0	001-005-605-000	479.96	N Y
234192	09/04/25	57487	0	001-005-605-000	479.96	N Y
234193	09/04/25	56914	0	001-005-605-000	2,152.69	N Y
234194	09/04/25	57486	0	001-005-605-000	2,057.69	N Y
Total For 5663 SOUTHERN BILLING SERVICES, LLC:					\$5,170.30	
4732 SOUTHERN TELECOMMUNICATIONS **						
234189	09/04/25	72825	0	001-005-608-000	824.77	N Y
234190	09/04/25	82825	0	001-005-608-000	1,142.02	N Y
Total For 4732 SOUTHERN TELECOMMUNICATIONS **: \$1,966.79						
Total For Checks:					\$45,195.85	
5 Check(s)					\$45,195.85	
GRAND TOTAL:			5 Vendors		\$45,195.85	

ACCOUNTS PAYABLE CHECK PROOF

Dates: 09/04/2025 to 09/04/2025
Pay Groups: All
Vouchers: All

City of Columbus MS
FY 2024-2025
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)

Checkwork # 2

ACCOUNTS PAYABLE CHECK PROOF

Dates: 09/11/2025 to 09/11/2025

Pay Groups: AP to AP

Vouchers: All

City of Columbus MS

FY 2024-2025

Cash Account: 001-000-002-000

Voucher Number	Pay Date	Invoice Number	PO Number	Account Number	Amount (\$)	Use/1099 /Accrual
Checks						
6475 7TH AVENUE HERITAGE FEST						
234319	09/11/25	08/28/25	0	108-004-698-000	15,000.00	N N
2025 Festival Allocation		Seventh Ave Heritage Festival				
Total For 6475 7TH AVENUE HERITAGE FEST:					\$15,000.00	
7860 SHAWANDA JONES						
234320	09/11/25	001	0	001-004-600-000	1,000.00	N Y
Public Information 08/20/25--09/04/25		Professional Services				
Total For 7860 SHAWANDA JONES:					\$1,000.00	
4840 VISA / ELAN CARD-ONE						
234300	09/11/25	08/08/25	0	001-010-684-002	72.31	N N
Doubletree-Hollywood FI-Bryan Moore		Meals & Lodging				
234301	09/11/25	08/11/25-1	0	001-004-684-002	793.07	N N
Horseshoe Casino-Tunica-Jones		Meals & Lodging				
234302	09/11/25	08/11/25-2	0	001-004-684-002	793.07	N N
Horseshoe Casino-Tunica-Harris		Meals & Lodging				
234303	09/11/25	08/14/25-1	0	001-004-684-002	245.03	N N
Grand Marriott Point Clear Al		Meals & Lodging				
234304	09/11/25	08/14/25-2	0	001-042-684-002	245.03	N N
Grand Mariott-Point Clear Al-Irby		Meals & Lodging				
234305	09/11/25	08/13/25-1	0	001-010-684-002	1,484.82	N N
Curio Diplomat-Hollywood FI-Bryan Moore		Meals & Lodging				
234306	09/11/25	08/13/25-2	0	001-010-684-002	1,350.35	N N
Curio Diplomat-Hollywood FI-Kim Hayes		Meals & Lodging				
234307	09/11/25	08/13/25-3	0	001-010-684-002	1,558.35	N N
Curio Diplomat-Hollywood FI-Daughtry		Meals & Lodging				
234308	09/11/25	08/15/25-1	0	001-004-684-002	845.34	N N
Grand Marriott-Point Clear Al-Jones		Meals & Lodging				
234309	09/11/25	08/15/25-2	0	001-004-684-002	845.34	N N
Grand Marriott Point Clear Al		Meals & Lodging				
234310	09/11/25	08/15/25-3	0	001-004-684-002	845.34	N N

ACCOUNTS PAYABLE CHECK PROOF

Dates: 09/11/2025 to 09/11/2025

Pay Groups: AP to AP

Vouchers: All

City of Columbus MS

FY 2024-2025

Cash Account: 001-000-002-000

Voucher Number	Pay Date	Invoice Number	PO Number	Account Number	Amount (\$)	Use/1099 /Accrual
Grand Marriott-Point Clear AI				Meals & Lodging		
234311	09/11/25	08/15/25-4	0	001-004-684-002	563.56	N N
				Meals & Lodging		
234312	09/11/25	08/15/25-5	0	001-042-684-002	563.56	N N
Grand Marriott-Point Clear AI-Irby				Meals & Lodging		
234313	09/11/25	08/23/25-1	0	001-021-684-002	177.94	N N
Golden Nuggett-Tabitha Price				Meals & Lodging		
234314	09/11/25	08/23/25-2	0	001-021-684-002	89.59	N N
Ip-Ms Casey Bush				Meals & Lodging		
234315	09/11/25	08/23/25-3	0	001-021-684-002	89.59	N N
Ip-Ms-Tabitha Price				Meals & Lodging		
234316	09/11/25	08/25/25	0	001-021-684-002	-81.07	N N
Golden Nuggett-Tabitha Price				Meals & Lodging		
234317	09/11/25	08/26/25-1	0	001-021-684-002	-15.81	N N
				Meals & Lodging		
234318	09/11/25	08/26/25-2	0	001-019-684-002	447.00	N N
Hotel Legends-Biloxi-Sasha James				Meals & Lodging		
Total For 4840 VISA / ELAN CARD-ONE:					\$10,912.41	
Total For Checks:					\$26,912.41	
3 Check(s)					\$26,912.41	
1 Check overflow page(s)						
4 Checks with overflow pages						
GRAND TOTAL:			3 Vendors		\$26,912.41	

ACCOUNTS PAYABLE CHECK PROOF

Dates: 09/11/2025 to 09/11/2025
Pay Groups: AP to AP
Vouchers: All

City of Columbus MS
FY 2024-2025
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)

**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: Thomas Parsons
 - Name of Event Official seeks to Attend:NFPA 1031 Fire Inspector
 - 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: 10/12/2025 • Proposed Date of Return:10/23/2025
 - 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: \$ **500.00**
 - 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): \$ **100.00**
 - Airfare (if flying): \$ _____
 - Taxi Service (if anticipated): \$ _____
 - Mileage Reimbursement (if driving Personal Vehicle): \$ _____
 - Estimated Cost of Meals: \$ **375.00**
 - Any other Estimated Costs: \$ _____
- 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: _____

Date:9/8/2025

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.

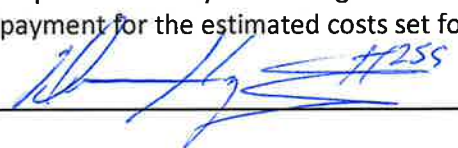
INFORMATION ABOUT THE TRAVEL SOUGHT

- Typed or Printed Name of Official Applying for Travel: Michael Walker
 - Name of Event Official seeks to Attend: Mississippi Fire Investigators Association Fall Conference
 - 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: 10/22/2025 • Proposed Date of Return: 10/24/2025
 - 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: \$ 145.00
 - Total Estimated Lodging Costs for All Nights: \$ 435.00
 - 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: \$ 200.00
 - Any other Estimated Costs: \$ _____
- TOTAL ESTIMATED COSTS \$ 935.00**

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: 9/8/2025

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.

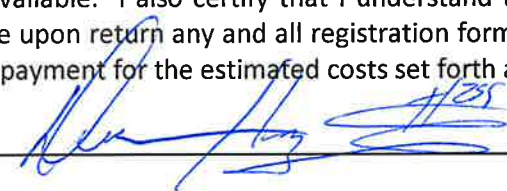
INFORMATION ABOUT THE TRAVEL SOUGHT

- Typed or Printed Name of Official Applying for Travel: Colton Birmingham, Zach Anderson
 - Name of Event Official seeks to Attend: Tactical Emergency Casualty Care
 - 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: 9/28/2025 • Proposed Date of Return: 9/30/2025
 - 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: \$ 100.00
- 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** \$ 250.00

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: 9/8/2025

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: 09/05/2025

APPLICANT:

NAME/ORGANIZATION: Diabetes Foundation of Mississippi

LOCAL/PERMANENT ADDRESS: 715 Pear Orchard Road
Ridgeland, MS 39157

REPRESENTATIVE:

NAME: Irena McClain TITLE: Executive Director

ADDRESS: c/o DFM, 715 South Pear Orchard RD PHONE: 601 957-7878
Ridgeland, MS 39157 PHONE: cell 601 953-6117

ACTIVITY INFORMATION:

NAME OF ACTIVITY: Mississippi's Walk for Diabetes -Columbus/Golden Triangle

DATE OF ACTIVITY: 10/26/2025 ☐ PARADE ☐ MEETING ☐ ASSEMBLY Fundraising Walk ☒

EXACT TIME OF ACTIVITY: BEGINNING 10:30 am ☒ AM ☐ PM ENDING: 4:30 pm ☐ AM ☒ PM

PURPOSE: To raise donations to support the programs and services of the Diabetes Foundation of Mississippi and to have a public display of support for kids and adults living with type 1 or type 2 diabetes in our state.

LOCATION OR ROUTE OF ACTIVITY: We will start the walk on the opper level near the pavilion/restroom area. Participants will walk down the stairs and continue down Riverwalk 1/2 mile and return to start line for one mile family fun walk. Those wanting to do the entire 5K will walk 1.5 miles down, turn around and come back. MAP ATTACHED: ☒ YES ☐ NO

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

NUMBER OF PERSONS TO PARTICIPATE: 150-200 AGE OF ANY MINORS: all ages-parents required

NAME OF PERSON RESPONSIBLE FOR SUCH MINORS: all ages-parents required

APPROVAL

APPROVED BY: 
NAME & TITLE

DATE: 9/9/25

Walker Map for Walk Route and Rest stops



DIABFOU-01

MKNIGHT

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

6/19/2025

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER License # 201236 SouthGroup Laurel 409 Central Ave Laurel, MS 39440	CONTACT NAME:	
	PHONE (A/C, No, Ext): (601) 649-4062	FAX (A/C, No): (601) 649-5411
	E-MAIL ADDRESS: Michaela.Knight@southgroup.net	
INSURED Diabetes Foundation of Mississippi 715 South Pear Orchard Road, Ste 210 Ridgeland, MS 39157	INSURER(S) AFFORDING COVERAGE	
	INSURER A: Brierfield Insurance Company	
	INSURER B:	
	INSURER C:	
	INSURER D:	
	INSURER E:	
	INSURER F:	

COVERAGES

CERTIFICATE NUMBER:

REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	☒ COMMERCIAL GENERAL LIABILITY ☐ CLAIMS-MADE ☒ OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: ☒ POLICY ☐ PROJECT ☐ LOC OTHER:			CPP100037630-07	1/22/2025	1/22/2026	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 100,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMP/OP AGG \$ 2,000,000 EPL DED 2500 \$ 100,000
	AUTOMOBILE LIABILITY ☐ ANY AUTO OWNED AUTOS ONLY ☐ HIRED AUTOS ONLY ☐ SCHEDULED AUTOS ☐ NON-OWNED AUTOS ONLY						COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$ \$
	UMBRELLA LIAB ☐ OCCUR EXCESS LIAB ☐ CLAIMS-MADE DED \$ RETENTION \$						EACH OCCURRENCE \$ AGGREGATE \$ \$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY Y/N ☐ ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	N/A					PER STATUTE ☐ OTH-ER ☐ E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
10/26/25 Diabetes Walk-- Riverwalk

CERTIFICATE HOLDER

CANCELLATION

City of Columbus Riverwalk Mainstreet Columbus, MS	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.
	AUTHORIZED REPRESENTATIVE 

Fire Chief:

Duane Hughes

Assistant Chief:

Vacant

Chief of Training:

Alan Lewis

COLUMBUS FIRE & RESCUE

INTERNATIONALLY ACCREDITED

72 Airline Rd.

Columbus, MS 39702

Phone: (662)329-5124

Fax: (662)329-5127

Fire Marshal:

Michael Walker

Fire/Life Safety Educator:

Jaquay Sherrod

Administrative Assistant:

Dolly Tompkins

September 9, 2025

Mayor Stephen Jones

And Members of the City Council City of Columbus

P. O. Box 1408

Columbus, MS 39703

Dear Mayor and Council Members:

Attached is a letter from Columbus Fire & Rescue stating one person is resigning from his position with the City of Columbus effective October 1, 2025. He is requesting that he be compensated for any unused leave time he has accrued. It is with regret that I concur with this request, and ask that his letter of resignation be approved.

Sincerely,



Duane Hughes
Fire Chief

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: MT. Zion M.B. Church / Janice Richmond

LOCAL/PERMANENT ADDRESS: 2221 14th Ave. NO.
Columbus, MS. 39701

REPRESENTATIVE:

NAME: Janice Richmond / Pastor Jaguise Frison TITLE: Church Member / Pastor

ADDRESS: 2221 14th Ave. NO. Columbus, MS 39701 PHONE: 662-848-8441

PHONE: 662-722-0770

ACTIVITY INFORMATION:

NAME OF ACTIVITY: MT. Zion M.B. Church Annual Parade

DATE OF ACTIVITY: 11/1/25 ☒ PARADE ☐ MEETING ☐ ASSEMBLY

EXACT TIME OF ACTIVITY: BEGINNING 9:00 ☒ AM ☐ PM ENDING: 10:00 ☒ AM ☐ PM

PURPOSE: 3rd Annual Memphis Town Community Day & Parade

LOCATION OR ROUTE OF ACTIVITY: line up at Genesis Church (old Hughes Elem School)
March down MLK Drive, North, to 14th Ave north turn right on 14th Ave north
to the MT. Zion lot next to Skeet's Hot Dog Across from Wells Cleaners, 2010 14th Ave no. MAP ATTACHED: ☐ YES ☒ NO

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

MT. Zion M.B. Church Pastor Jaguise Frison and Janice Richmond Organizer

NUMBER OF PERSONS TO PARTICIPATE: 50-100 AGE OF ANY MINORS: 3-18

NAME OF PERSON RESPONSIBLE FOR SUCH MINORS: Parents, groups, MT. Zion M.B. Church

APPROVAL

APPROVED BY: _____

NAME & TITLE

DATE: 2 Sept 25



EXTENSION

THE MISSISSIPPI MUNICIPAL LEAGUE

IN CONJUNCTION WITH
**THE CENTER FOR
GOVERNMENT
& COMMUNITY DEVELOPMENT**
IS PROUD TO ANNOUNCE A SERIES OF



**CMO ELECTIVE EVENING
CLASSES**

THE CMO ELECTIVE COURSE

Foundations of Municipal Government

Topics will include Duties & Responsibilities, Budgeting, Open Meetings, Public Records,
Purchasing

WILL BE OFFERED AT THE THREE FOLLOWING LOCATIONS:

August 26th

Ridgeland

Embassy Suites

REGISTRATION DEADLINE:

August 19th

October 2nd

Hattiesburg

Holiday Inn North

REGISTRATION DEADLINE:

September 19th

November 20th

Oxford

Oxford Conference Center

REGISTRATION DEADLINE:

November 10th

Dinner will start at 5:00

The class will start at 5:30

Cost of registration for one of the sessions is \$25 and includes dinner (5:00-5:30). If you would like to attend a CMO night class, please complete the registration form below and return to the **MML office** along with payment. Attendees will receive three CMO elective credits for attending any ONE of the THREE sessions. (May not duplicate class)

Name: _____ Title: _____

Municipality: _____ Location of CMO Night Class: _____

Address: _____

City: _____ Zip: _____

Cell Phone: _____ Email: _____

Payment Method: ☐ Check # _____ ☐ Please Invoice _____ ☐ Charge: (See below)

To pay by credit card, please list an email address to receive electronic payment link:

PLEASE FAX REGISTRATION TO 601-353-6980 OR MAIL TO 600 E. AMITE STREET, STE. 104 JACKSON, MS 39201

NO REFUNDS WILL BE ISSUED

Registration form can be emailed to info@mmlonline.com

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: 9/10/25

APPLICANT:

NAME/ORGANIZATION: Dorothy Sanders-Victim Advocate City of Columbus
LOCAL/PERMANENT ADDRESS: 1501 Main Street "Municipal Complex"
Columbus MS 39201

REPRESENTATIVE:

NAME: Dorothy Sanders TITLE: Victim Advocate
ADDRESS: 1501 Main St PHONE: 662-244-3508
Columbus, MS 39201 PHONE: 662-386-1533

ACTIVITY INFORMATION:

NAME OF ACTIVITY: Candle Light Vigil
DATE OF ACTIVITY: 10/7/25 ☐ PARADE ☐ MEETING ☒ ASSEMBLY
EXACT TIME OF ACTIVITY: BEGINNING 6 ☐ AM ☒ PM ENDING: 7 ☐ AM ☒ PM
PURPOSE: Domestic Violence Awareness month

LOCATION OR ROUTE OF ACTIVITY: Municipal Complex in Parking Lot

MAP ATTACHED: ☐ YES ☒ NO

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

NUMBER OF PERSONS TO PARTICIPATE: 50 AGE OF ANY MINORS: _____

NAME OF PERSON RESPONSIBLE FOR SUCH MINORS: _____

APPROVAL

APPROVED BY: [Signature]
NAME & TITLE

DATE: 9/10/25

REMEMBER



DOMESTIC VIOLENCE

AWARENESS MONTH CANDLELIGHT VIGIL

**CITY OF COLUMBUS MUNICIPAL
COMPLEX BUILDING
(Front Parking Lot)
1501 Main St • Columbus, MS**

**October 7, 2025
6:00 PM**

**For more information contact:
Dorothy Sanders, Victim's Advocate
662-244-3508**

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 PRINT OR TYPE ALL INFORMATION

DATE OF PERMIT REQUEST: Sept. 9, 2025

APPLICANT:

NAME/ORGANIZATION: Rosalynn Merchant - First Methodist Church

LOCAL/PERMANENT ADDRESS: 602 main street / P.O. Box 32, Columbus, MS 39703
(Also Including Annunciation Catholic Church and St. Paul's Episcopal Church)

REPRESENTATIVE:

NAME: Rosalynn Merchant TITLE: Children's Minister

ADDRESS: P.O. Box 32 PHONE: 662-328-5252

Columbus, MS 39703 PHONE: 662-295-9618

ACTIVITY INFORMATION:

NAME OF ACTIVITY: FALL Festival

DATE OF ACTIVITY: 10/26/2025 ☐ PARADE ☐ MEETING ☒ ASSEMBLY

EXACT TIME OF ACTIVITY: BEGINNING 4:00 ☐ AM ☒ PM ENDING: 6:30 ☐ AM ☒ PM

PURPOSE: Community Outreach Festival - Games, Trunk-or-Treat, food, costume contest

LOCATION OR ROUTE OF ACTIVITY: Along College Street from St. Paul's to Annunciation (see map) - Request an officer at the corner of 5th and College to help people cross. EXTRA officers needed due to large crowd (LAST YEAR @ 2,500 came through)
* ROADS BLOCKED at 2PM * MAP ATTACHED: ☒ YES ☐ NO

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

First Methodist Church, St. Paul's Episcopal, Annunciation Catholic Church

NUMBER OF PERSONS TO PARTICIPATE: 2,500 (est.) AGE OF ANY MINORS: Birth - 18 y/o

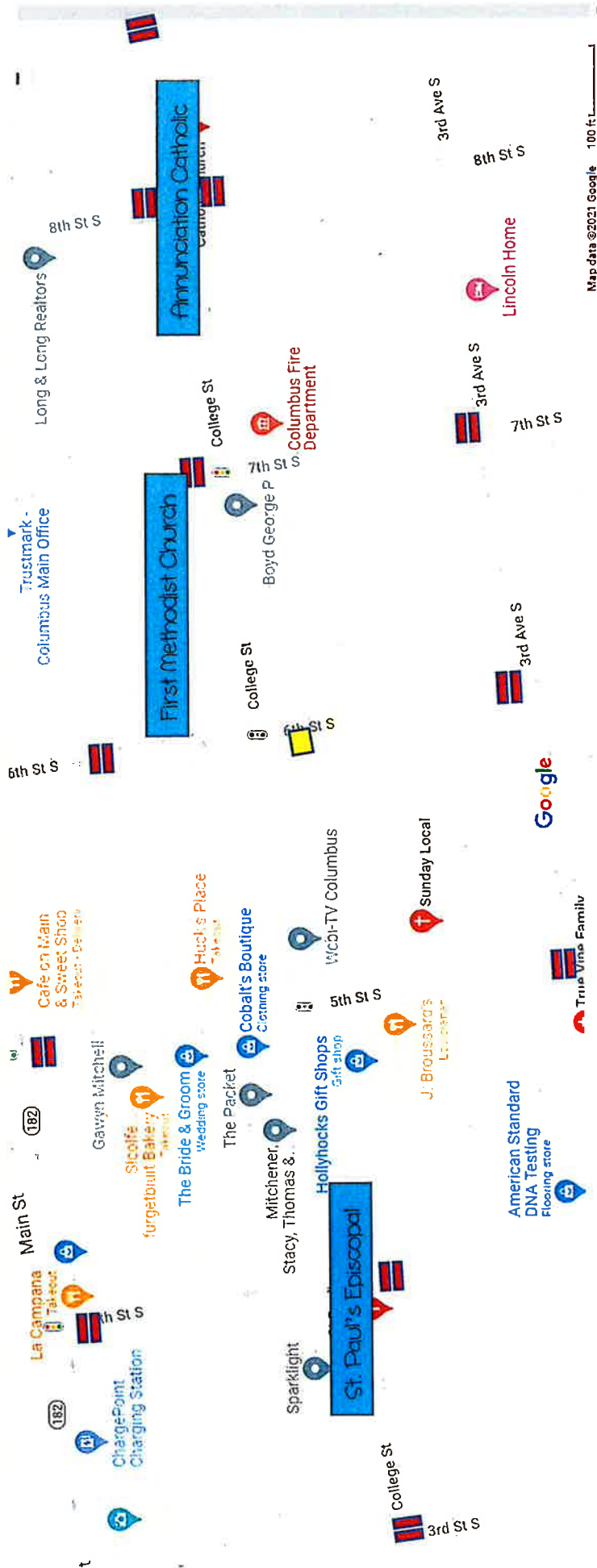
NAME OF PERSON RESPONSIBLE FOR SUCH MINORS: Parents will be Responsible for their children

APPROVAL

APPROVED BY: [Signature]
NAME & TITLE

DATE: 9 11 25

FALL Festival MAP



- Road closures

Participating Churches

Port-a-potties

*Trunks will be all along the route

Door prize drawings at each church's welcome tent!

First Methodist Church:

- Hot dogs
- Games
- Trunks
- Costume Contest (register at the welcome tent)

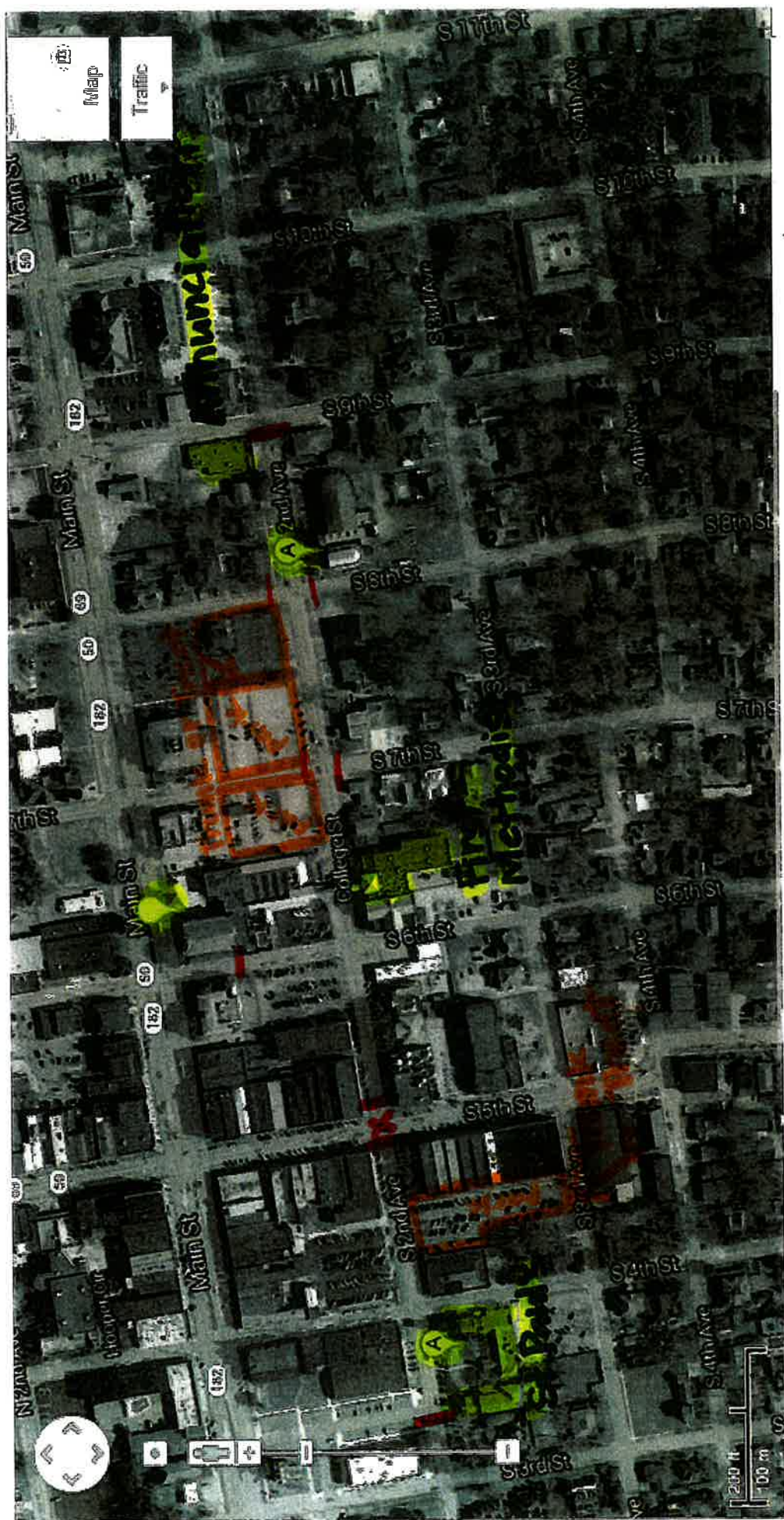
St. Paul's Episcopal:

- Cake Walk
- Truffles
- Games
- Trunks

Annunciation Catholic:

- Games
- Crafts
- Hall of Saints
- Ice cream
- Trunks

**Leadership Plaza will be decorated for Fall. Stop by for a cute photo shoot!



Accident Reconstruction Level II



Register for class



Date(s) - 9/29/2025 – 10/9/2025 – 8:00 am

MLEOTA

3791 Hwy. 468 W

Pearl, MS 39208

Technical Collision Investigation (Accident Reconstruction Level 2)

The cost of the class will be \$1,500 for two weeks of training.

Cost includes hotel room and meals at MLEOTA.

Class Limit: 16 students

Contact: SGT Justin Wade

E-mail: JBWade@dps.ms.gov

Phone: 662-299-6316

Building upon the theories and techniques learned in ON-SCENE TRAFFIC HOMICIDE INVESTIGATION. This class will delve into the advanced concepts of traffic crash investigations. More complex vehicle dynamics will be explored such as acceleration/deceleration factors and rates. The student will learn how to apply Newton's Law of Projectile Motion as it pertains to estimating vehicle speeds from falls, flips, and vaults. The student will also be instructed on how to determine pedestrian/bicyclist speeds as a result of being struck by a vehicle. Upon completion of this course, the student will have the knowledge to properly:

1. Make reliable speed estimates from on-scene measurements when an object is involved in a fall, flip, or vault.
2. Assign proper values for acceleration rates and factors.
3. Gather and preserve evidence as it pertains to pedestrian/bicyclist collisions and calculate speed from that evidence.
4. Conduct an accurate time and distance analysis. Upon completion of this course, the student will have the expertise necessary to advance to the third level of Collision Reconstruction.

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: Jeremy Fortney
 - Name of Event Official seeks to Attend: Accident Reconstruction Level II
 - Benefit to City resulting from Attendance: Enhance traffic accident investigation skills.
-
- Location (City & State) of the Event for which Travel is sought: Pearl, MS
 - Name of Hotel, Motel or place of Lodging if reimbursement is sought: MLEOTA
 - Proposed Date of Departure: 9/28/2025 • Proposed Date of Return: 10/9/2025
 - 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: \$ 1500.00
- Cost per Night of Lodging: \$ 0.00
- Total Estimated Lodging Costs for All Nights: \$ 0.00
- Estimated Cost of Transportation (Gas, Airfare, Taxi or Mileage Reimbursement):
 - Gas (if using City Vehicle): \$ 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: \$ 100.00
- Any other Estimated Costs: \$ 0.00
- TOTAL ESTIMATED COSTS** \$ 1,700.00

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: 9/11/2025



Annual Police Motorcycle Skills Training

October 13 - 18, 2025

Police Motorcycle Skills Training Registration

Registration is available [online](#) or you can [download](#) the registration form. The cost is \$125 and includes one ticket to the awards banquet.

If you register [online](#), you have the option to pay online or mail a check to the address below.

If you wish to mail your registration and payment, please send it to:

BRPD Traffic Office
9000 Airline Hwy
Baton Rouge, LA 70815
Email: mcrodeoreg@gmail.com

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.

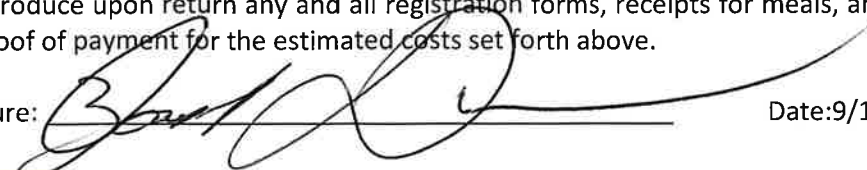
INFORMATION ABOUT THE TRAVEL SOUGHT

- Typed or Printed Name of Official Applying for Travel: William Henderson, Jacorius Hammond, DeMarco Easterwood
 - Name of Event Official seeks to Attend: Annual Police Motorcycle Skills Training
 - Benefit to City resulting from Attendance: Enhance motorcycle skills to patrol the streets of the city.
-
- Location (City & State) of the Event for which Travel is sought: Gonzales, Louisiana
 - Name of Hotel, Motel or place of Lodging if reimbursement is sought:
 - Proposed Date of Departure: 10/12/2025 • Proposed Date of Return: 10/18/2025
 - 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: \$ 375.00
- Cost per Night of Lodging: \$ 110.00
- Total Estimated Lodging Costs for All Nights: \$ 1980.00
- Estimated Cost of Transportation (Gas, Airfare, Taxi or Mileage Reimbursement):
 - Gas (if using City Vehicle): \$ 250.00
 - Airfare (if flying): \$ 0.00
 - Taxi Service (if anticipated): \$ 0.00
 - Mileage Reimbursement (if driving Personal Vehicle): \$ 0.00
- Estimated Cost of Meals: \$ 1428.00
- Any other Estimated Costs: \$ 0.00
- TOTAL ESTIMATED COSTS** \$ **4,033.00**

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: 9/11/2025

ESTIMATE

Advanced Air Systems by Glenn
Holding Company, LLC
1116 Pridmore Dr
Columbus, MS 39702-5244

invoices@glennadvanced.com
+1 (662) 251-5213
<https://glennadvanced.com/>



Bill to

Columbus Fire & Rescue
Columbus Fire & Rescue
205 7th St. S
Columbus, MS 39701

Ship to

Columbus Fire & Rescue
Columbus Fire & Rescue
205 7th St. S
Columbus, MS 39701

Estimate details

Estimate no.: 1012

Estimate date: 09/09/2025

#	Product or service	Description	Qty	Rate	Amount
1.	Services	5 ton AC condenser, evap coil, and 90% Furnace. Remove old install new and all connections including filter rack beneath furnace.	1	\$6,458.57	\$6,458.57
Total					\$6,458.57

Note to customer

This quote is to replace an entire AC system and furnace at Fire Station #2 on MLK dr.

Accepted date

Accepted by



1119 Pridmore Drive • Columbus MS 39702 • (662) 328-0290

Date: September 15, 2025

To: Duane Hughes

Job: Columbus Fire & Rescue-Fire Station #2

Replace 5 Ton AC Condenser, Evaporator Coil, & Furnace. Remove and Install new connections including filter rack beneath the furnace.

TOTAL **\$ 6,846.09**

Quote good for 30 days.

Certificate of Responsibility # 4764

Execution of this bid is contingent upon the issuance of a mutually acceptable purchase order.

Submitted by,

Lynn Robinson



GARAGE – AUGUST 2025 MONTHLY REPORT

POLICE DEPARTMENT YEAR/MAKE/MODEL	DATE SERVICED	NOTES
18-07	08/04/2025	FIXED ONE FLAT
WHITE CAMRY	08/04/2025	4 NEW TIRES
17-03	08/12/2025	R&R BOTH LOWER CONTROL ARM, R&R BOTH STRUT FRONT, TURN BOTH ROTOR, R&R INNER TIE ROD, R&R OUTER TIE ROD
17-01	08/12/2025	LUBE OIL FILTER
13-02	08/14/2025	1 NEW TIRE
17-03	08/20/2025	R&R RIGHT SIDE FRONT, LOWER CONTROL ARM AND BALL JOINT, R&R LEFT SIDE FRONT, LOWER CONTROL ARM AND BALL JOINT, TRUN FRONT ROTOR
17-03	08/20/2025	WATER PUMP TIMING CHAIN
18-03	08/20/2025	FLAT
17-03	08/20/2025	FLAT
13-05	08/25/2025	R&R FRONT PADS AND ROTORS, R&R REAR CALIPER, R&R FRONT CALIPER, OIL CHANGE
18-07	0826/2025	R&R FRONT BRAKE PAD, R&R REAR BRAKE PADS, ADD POWER FLUID
14-08	08/27/2025	R&R INTAKE, R&R OIL FILTER HOUSING, CHANGE OIL
13-03	08/27/2025	OIL CHANGE
14-08	08/27/2025	LUBE, OIL, FILTER
18-03	08/27/2025	REPLACED CAM AND LIFTERS, REPLACED HEAD GASKETS

PUBLIC WORKS YEAR/MAKE/MODEL	DATE SERVICED	NOTES
983	08/03/2025	REPLACED BROKEN WATER FITTING WITH NEW ONE
331	08/03/2025	FLAT
12	08/04/2025	REMOVED PASSENGER MIRROR ON ST800 AND INSTALLED IT TO ST12 BOOM TRUCK
TRAILER	08/04/2025	REPAIR TRAILER LIGHT
334	08/04/2025	REPLACED SHIFTER TUBE
STIHL FS 240 WEEDEATER	08/04/2025	CARBURETOR REPLACEMENT

LARRY #21		
STIHL FS 240 WEEDEATER NILES #20	08/05/2025	BAR REPLACEMENT
28	08/05/2025	TOOK OFF OUTRIGGER CYLINDER TO HAVE PACKED
332	08/07/2025	2 NEW TIRES
333	08/07/2025	FIXED BLOWN STEERING LINE WITH W3 NEW LINES ON SIDE OF WATERWORKS RD
27	08/08/2025	R&R RADIATOR AND FULLY REPLACED DRIVE BELT AND TENSIONER REPLACED SPARK PLUG CHORDS AND WIRES
SWEEPER TRUCK	08/12/2025	REPLACED BRUSHES
STIHL FS 240 WEEDEATER RICK #51	08/12/2025	HANDLE REPLACEMENT
STIHL FS 251 WEEDEATER KYLES \$59	08/12/2025	HEAD REPLACEMENT
10	08/12/2025	2 FLATS
18	08/12/2025	REPLACED SHIFTER TUBE
STIHL FS 240 WEEDEATER JEFFERSON #42	08/12/2025	HEAD REPLACEMENT
STIHL FS 240 WEEDEATER GREG #53	08/13/2025	HEAD REPLACEMENT
KABOTA	08/13/2025	ADJUST PUMP
10	08/14/2025	FLAT
STIHL FS 240 WEEDEATER KYLES #56	08/14/2025	HEAD REPLACEMENT
963	08/18/2025	REPLACED COOLANT HOSE
320	08/18/2025	PUT NEW HYDRAULIC HOSE ON MACHINE
12	08/18/2025	REPLACED METAL HYDRAULIC LINE ON BOOM FOR EXTENDING ARM
10	08/18/2025	LUBE, OIL AND FILTER
STIHL FS WEEDEATER GREG #00	08/19/2025	CARBURETOR REPLACEMENT
850	08/19/2025	2 TIRES
332	08/19/2025	FIXED LEAKING FUEL LINE AND PUT PIN BACK IN BUSHOG AND TIGHTENED UP HYDRAULIC HOSE ON BUSHOG
12	08/19/2025	PUT NEW BOLTS IN COVER PLATE ON BOOM
1002	08/20/2025	TIGHTENED UP 2 OF THE SAFETY LEVER BOLTS
NEW SIDE ARM ON KOBOTA	08/20/2025	TIGHTENED UP SUPPLY LINE TO BLADE MOTOR
14	08/21/2025	PUT NEW SITE GLASS ON FOR REAR MOTOR HYDRAULIC TANK, REPLACED BATTERIES IN REMOTE TO LIFT BED OPEN DOOR ETC
19	08/21/2025	ADJUSTED BRAKES

12	08/25/2025	2 NEW TIRES
102	08/25/2025	FIXED A FLAT
9	08/25/2025	REPLACE #2 SPARK PLUG AND ALL WIRES, REPLACED CABIN FILTER
28	08/25/2025	TOOK OUTRIGGER CYLINDER OFF TO HAVE SEALS REPACKED, GOT CYLINDER BACK AND REINSTALLED
323	08/25/2025	WENT TO HELP BLOCK ROAD OFF HALF OF THE MORNING TO HELP GET TRACTOR UNSTUCK OUT OF HOLE 323 CAT EXCAVATOR ALSO SLIDES OFF LOWBOY TRAILER DUE TO NOT HAVING CHAINS AND BINDERS ON MACHINE FOR PROPER SECUREMENT
12	08/26/2025	FIXED BROKEN TOGGLE SWITCH ON REAR FOR HIGH IDLE
LANDFILL SCRAPER	08/26/2025	INSTALLED A/C COMPRESSOR AND WINDOWS ON DOOR CHARGED 3.7LBS FREON AND 2 OZ OIL
983	08/27/2025	TIGHTENED UP LOOSE WATER LINE, TOLD LANK ABOUT HOW THEY AREN'T REELING HOSE CORRECTLY
1000	08/27/2025	CUT LOCK OFF OF HYDRAULIC TANK
GOOSE NECK TRAILER	08/27/2025	FIXED FRONT RIGHT OUTER TIRE WITH PATCH PLUG
STIHL FS 240 WEEDEATER GREG #46	08/27/2025	HEAD REPLACEMENT
STIHL FS 240 WEEDEATER OLIVER #05	08/27/2025	HEAD REPLACEMENT
STIHL HJ 134 TONY #84	08/27/2025	TRIMMER HEAD REPLACEMENT
STIHL FS 131 WEEDEATER DELL #007	08/27/2025	HEAD REPLACEMENT
EXMARK LAZERZ E-SERIES MIKE #107	08/27/2025	BLADES REPLACEMENT
EXMARK LAZERZ E-SERIES QUE #112	08/27/2025	BLADES REPLACEMENT
997	08/27/2025	TIGHTENED UP ONLEAKING HYDRAULIC LINE, FIXED LEAK
STIHL FS 240 WEEDEATER JOE #53	08/28/2025	HEAD AND AIR FILTER REPLACEMENT
STIHL FS 240 WEEDEATER KIDD #52	08/28/2025	HEAD REPLACEMENT
1002	08/28/2025	FIXED HYDRAULIC LEAK ON CYLINDER ON THUMB NEW O-RING
LAWNMOWER	08/28/2025	PERFORMED DIAGNOSTICS, CHANGED FUSES
LAWNMOWER	08/28/2025	PERFORM DIAGNOSTICS, CHANGE BATTERY
906	08/28/2025	JUMPED VEHICLE OFF
334	08/28/2025	JUMPED VEHICLE OFF
TRACTOR	08/28/2025	REPLACED HYDRAULIC LINE

FIRE DEPARTMENT YEAR/MAKE/MODEL	DATE SERVICED	NOTES
ENGINE 24	08/11/2025	FULL SERVICE, FUEL, FUEL-WATER, OIL, CRANKCASE FILTER, WAITING ON AIR FILTER
CHIP	08/25/2025	HUSTLER RAPTOR SD IDLE PULLEY REPLACEMENT
CHIP	08/28/2025	STIHL BLOWER, ROPE REPLACEMENT

PARK/RECREATION YEAR/MAKE/MODEL	DATE SERVICED	NOTES
SHOP TRUCK	08/04/2025	R&R POWER STEERING PUMP R&R RETURN LINE
4630 (AIRPORT)	08/04/2025	2 NEW TIRES
TRACTOR	08/12/2025	PUT NEW STEERING MOTOR ON TRACTOR AND NEW ONE WILL NOT WORK, GOT ANOTHER ONE ON ORDER

September 11, 2025

Mayor Stephen Jones
And Members of the City Council
City of Columbus, MS

RE: MONTHLY REPORT-FACILITIES- AUGUST 2025

Dear Mayor and Council Members:

Please accept my **Monthly Report for AUGUST 2025:**

Department of Convention Center/Cemeteries/Care & Maintenance/Facilities:

Reservation Payments at Convention Center	\$	11,326.50
Friendship Cemetery Grave Purchase-Openings & Closings	\$	1,200.00*
Farmers' Market Collection	\$	414.86
	\$	
Total Collected	\$	12,941.36

- Check # 32735 for Memorial Funeral Home included an opening and closing for the month of September for \$600.00. Only one opening and closing for the month of August was performed. Normally, the check would be for one month only. Somehow the check included a September opening and closing. For accounting reasons and so that the amount that was submitted to Accounts Receivables align, I have included the full remittance above from the funeral home of \$1,200.00.

Trotter Convention Center

Upper Level Events	<u>6</u>
Lower Level Events	<u>0</u>
Regal Hall Events	<u>1</u>
Forfeited Rentals	<u>0</u>
Donated Rentals	<u>0</u>
Refunded Rentals	<u>1</u>
City Sponsored Event	<u>1</u> (Immigration Enforcement Training) By Columbus Police Department

Additional Rentals

Old Pedestrian Bridge -No Rentals

Riverwalk Stage -No Rentals

Leadership Plaza- City Donated- 8/19/25- Fabulous 40 Celebration
8/23/25- Game Day Kick-Off

Catfish Alley Stage- No Rentals

Farmers' Market Annex & Pavilion- No Rentals

Friendship Cemetery

Burials

Memorial	(1 Full Body)	(0 Cremations)
Lowndes Funeral Home	(0 Full Bodies)	(0 Cremations)
Private	(0 Full Bodies)	(0 Cremations)

Lawn Contractor's Maintenance for Friendship and Sandfield Cemeteries

Four Full Cuts Per Cemetery-Weeks of August 4th, 11th, 18th & 25th

Gravedigger's Maintenance

Burials, Grave Fills & Cut-Downs

Limb Cutting and Removal

Branches and limbs are still being cut from trees on the grounds of Friendship by the Care & Maintenance Technician as well as the Trotter Convention Center Maintenance Technician. Limbs are still being hauled to the dump of the Cemetery by the Technicians, the Grounds Care Crew and Public Works.

Care & Maintenance Service Requests/Work Orders

Garage

Report from the Garage that the wall/ceiling fans were not operational. Care & Maintenance Technician assessed the issue. It was determined that an electrician was needed for repairs. Weldon Electric was called, repairs were made and fans are now operational. **CLOSED**

Police Department

Report of the Sally Port door being unoperational. Care & Maintenance Technician assessed the issue to find that the doors were off track and had to be reset by a door specialist due to the height of the rolling doors. S & K Doors was called, and the issue was resolved. **CLOSED**

Parks & Recreation

Report of two 5-ton AC units in need of replacement. One at \$5,700.00 for the main office and one at \$5,262.65 for the hut at Propst Park. Both have been replaced. **CLOSED**

Roof and floor repairs are needed in the Police Department and Strip Mall. Roof repairs are also needed at East Columbus Gym, Sandfield Community Center, Townsend Community Center, Sim Scott, Propst Park Activity Center, J. M. Trotter Convention Center and Regal Hall.

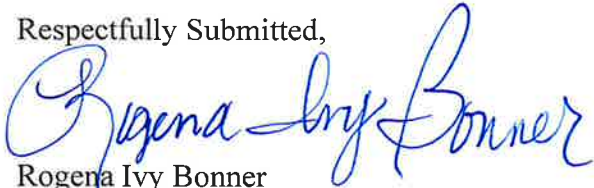
Vacant Positions In Department In The Month Of August:

One Full-Time Convention Center Maintenance Technician

One Care & Maintenance Custodian/Runner for City Hall

One Part-time Convention Center Maintenance Technician

Respectfully Submitted,



Rogena Ivy Bonner

J. M. Trotter Convention Center Director/City Property Manager

Monthly Report



AUGUST 2025

**CPD MONTHLY REPORT
AUGUST 2025**

Division Traffic Tickets							
2025	100 Shift	200 Shift	300 Shift	400 Shift	Traffic	Warrants	Total
January	27	236	37	64	-	-	364
February	23	193	67	71	-	-	354
March	20	116	34	79	-	-	249
April	38	47	72	102	-	-	259
May	48	120	87	95	-	-	350
June	36	56	126	83	-	-	301
July	29	60	77	104	-	-	270
August	40	47	87	188	-	-	362
September							
October							
November							
December							
Total	261	875	587	786	-	-	2,509

E 911		Calls for Service
2025		
January		2,297
February		2,100
March		2,297
April		2,368
May		2,734
June		2,453
July		2,653
August		2,374
September		
October		
November		
December		
Total		19,276

Division Arrests							
2025	100 Shift	200 Shift	300 Shift	400 Shift	Traffic	Warrants	Total
January	23	7	12	19	-	-	61
February	16	13	10	12	-	-	51
March	15	16	10	15	-	-	56
April	9	9	13	22	-	-	53
May	9	16	9	28	-	-	62
June	12	14	6	20	-	-	52
July	12	15	12	12	-	-	51
August	11	10	4	12	-	-	37
September							
October							
November							
December							
Total	107	100	76	140	-	-	423

Alarm Summary		Alarm Calls
2025		
January		174
February		134
March		163
April		192
May		167
June		260
July		205
August		187
September		
October		
November		
December		
Total		1,482

CPD Monthly Report 2025

Investigators							
2025	Total Cases Assigned	Cases Cleared by Arrest	Adult Felony Arrests	Juvenile Felony Arrests	Juvenile Misdemeanor Arrests	Juvenile Curfew Violations	
January	50	5	10	2	1	1	
February	45	9	10	6	1	0	
March	28	5	5	0	0	0	
April	39	7	7	0	0	0	
May	23	8	8	0	2	1	
June	20	5	7	0	1	2	
July	26	8	8	0	1	2	
August	30	10	10	0	2	0	
September							
October							
November							
December							
Total	261	57	65	8	8	6	

Investigators Grand Jury Cases				
2025	Prepared	Indictment	No True Bill	Remanded
January				
February				
March				
April	27			
May				
June	30			
July				
August				
September	37			
October				
November				
December				
Total	94	0	0	0

Overall						
2025	Criminal Homicide	Sexual Battery/Rape	Robbery Total	Aggravated Assault	Burglary Total	Grand Larceny (Except MV Theft)
January	0	1	1	3	17	1
February	0	1	1	2	15	2
March	0	1	0	4	11	2
April	0	2	0	7	8	0
May	0	0	1	6	11	0
June	0	2	3	1	7	0
July	0	1	1	4	10	0
August	0	1	2	6	4	3
September						
October						
November						
December						
Total	0	9	9	33	83	8

Property Value Stolen & Recovered			
January	\$14,056.78	2	
February	\$11,434.55	3	
March	\$30,198.94	2	
April	\$7,460.00	5	
May	\$10,946.68	1	
June	\$105,526.89	1	\$700.00
July	\$18,051.11	1	
August	\$43,074.78	0	
September			
October			
November			
December			
Total	\$240,749.73	15	\$700.00

**CPD Monthly Report
AUGUST 2025**

Domestic Violence Coordinator					
2025	Total Cases Reported		Total on Scene Arrests	Cases Where Victim Signed Affidavit	Number of Juveniles
January	15		7	7	1
February	19		8	3	0
March	17		10	0	1
April	16		9	6	0
May	18		10	6	0
June	12		7	3	0
July	8		2	3	0
August	22		16	5	1
September					
October					
November					
December					
Total	127		69	33	3

CPD MONTHLY REPORT
AUGUST 2025

Animal Control					
2025	Animals Apprehended	Dog Bites	Animal Neglect/ Cruelty	Vicious Animal Registration Checks	# of Citations
January	83	3	0	0	9
February	48	3	0	0	5
March	56	2	0	0	3
April	121	5	0	0	23
May	139	1	0	0	0
June	101	3	0	0	14
July	99	1	0	0	12
August	72	1	0	0	5
September					
October					
November					
December					
Total	719	19	0	0	71

DOG 27
CAT 34
WILDLIFE 11
FARMLIFE 0



City of Columbus Monthly Department Report Summary

Department Name:

Columbus MS Forensic Lab

Department Head:

C. Gilman

Reporting Period:

August 1, 2025 - August 31, 2025

Analysis Requested - 22

Analysis Completed - 102

Items Submitted - 66

Number of Tests - 2,379

Urine Screens - 5

Crime Scene Call-outs - 0

Revenue Generated for General Fund - \$5,400.00

PUBLIC WORKS

DAILY WORK SERVICE

LOTS CLEANED OR CLEARED	DATE
LOCATION:	
1004 Bennett Avenue	8/1/2025
1220 Ash Street	8/1/2025
817 10 th Avenue South	8/1/2025
915 9 th Street South	8/1/2025
11 th Avenue South	8/1/2025
602 15 th Street South	8/1/2025
1402 17 th Avenue North	8/1/2025
411 11 th Street North	8/1/2025
917 Shady Street	8/1/2025
903 Shady Street	8/1/2025
1103 5 th Avenue North	8/1/2025
1110 7 th Avenue North	8/1/2025
1411 Schoolhouse Avenue	8/1/2025
702 19 th Street North	8/1/2025
1118 18 th Street North	8/8/2025
1903 Bell Avenue	8/8/2025
301 21 st Street North	8/8/2025
1305 9 th Street North	8/15/2025
2015 Bell Avenue	8/15/2025
1903 Bell Avenue	8/15/2025
2211 7 th Avenue North	8/15/2025
1125 7 th Avenue North	8/15/2025
15 th Street North	8/15/2025
TOTAL	23

BUILDING/STRUCTURES DEMO'd	DATE
LOCATION:	
Total	

911 CALL OUTS	DATE
HOUR:	
6	8/13/2025
2	8/18/2025
2	8/30/2025
Total	10



PUBLIC WORKS DEPARTMENT
AUGUST 2025 MONTHLY REPORT

SeeClickFix

BARRICADES ABANDONED	Created	Closed	In Progress	Citizen Notified	Notes
Ticket #					
Total					

DRAINAGE ISSUES	Created	Closed	In Progress	Citizen Notified	Notes
Ticket #					
19769243	1		1		
19849425	1		1		
19851979	1		1		
19851985	1		1		
19861564	1	1			
Total	5	1	4		

POTHOLES	Created	Closed	In Progress	Citizen Notified	Notes
Ticket #					
19681542	1	1			
19833227	1	1			
19857040	1	1			
Total	3	3			

ROAD STRIPES/MARKERS	Created	Closed	In Progress	Citizen Notified	Notes
Ticket #					
Total					

SIDEWALK REPAIR	Created	Closed	In Progress	Citizen Notified	Notes
Ticket #					
19728699	1		1		
19783233	1	1			
19801144	1		1		
Total	3	1	2		

RIVERWALK	Created	Closed	In Progress	Citizen Notified	Notes
Ticket #					
Total					

PUBLIC WORKS
DAILY WORK SERVICE
AUGUST 2025

POT HOLES	DATE
LOCATION:	AUGUST 2025
SEE ATTACHED WORK LOGS	
TOTAL	112

DRIVEWAYS/SIDEWALKS REPAIR	DATE
LOCATION:	
802 3 rd Ave. South – sidewalk	8/7/2025
809 3 rd Ave. North – sidewalk	8/13/2025
233 Taylor St. – driveway	8/21/2025
315 Taylor St. – driveway	8/21/2025
712 Cornelia St. – driveway	8/21/2025
607 Emerald Dr. – driveway	8/21/2025
608 Emerald Dr. – driveway	8/21/2025
391 Smith Dr. – driveway	8/21/2025
Total	8

DEBRIS LOADS	DATE
LOCATION:	AUGUST 2025
SEE ATTACHED WORK LOGS	
Total	1457

12th 9th N.

DAILY WORK LOG (POTHOLES)

WARD: _____

CREW LEADER: Kennedy Roland

DATE: 8-7-25

ADDRESS/STREET/ROAD

WORK PERFORMED

McCrary Rd N. + Hemlock St
Front of McKellar Tech Center
7th Ave + 12th St.
14th St N + R.L. Green Law 9th Ave
1509 N. + 9th Ave
1501 North MB Church + 9th Ave
1525 N. + 9th Ave
Park Cir. + 7th St N.
11th St + 10th Ave N
2121 2226 S 8th
806 S 5th Ave S
2219 S 8th Ave
22nd St S

2 Pot Holes
1 Pot Holes
1 Pot Holes
4 Pot Holes
1 Pot Holes
6 Pot Holes
3 Pot Holes
1 Pot Holes
1 Pot Holes
4 Pot Holes
1 Pot Holes
2 Pot Holes
1 Pot Holes

28

112

DAILY WORK LOG (POTHOLE)

WARD: _____

CREW LEADER: Kennedy

DATE: 8-12-25

ADDRESS/STREET/ROAD

WORK PERFORMED

8th Ave S.
Chandler Stokes
18th St
Nash Rd
At Front Gate
Clean up Broken Pieces Asphalt
AFF 18th St & Replace

3 Pot holes
1 Pot Holes
~~1 Pot Holes~~
7 Pot Holes
2 pot Holes

(14)

DAILY WORK LOG (POTHOLES)

CREW LEADER: Jeff

DATE: _____

WORK PERFORMED

3 holes
2 holes
1 hole
7 holes
5 holes

18

DAILY WORK LOG (POTHOLE)

WARD: _____

CREW LEADER: Jeff

DATE: _____

ADDRESS/STREET/ROAD

WORK PERFORMED

Cornelia Street
Shamrock
4th Ave South
Wewenty Road
18th Ave N
Rail Road Street

3 holes
1 hole
4 holes
2 holes
4 holes
3 holes
(17)

2113 Shamrock

705 Cornelia

~~For CATO~~

4th Ave South
Power Plant

DAILY WORK LOG (POTHoles)

WARD: _____

CREW LEADER: 

DATE: 8-26-25

[illegible]

DAILY WORK LOG (POTHOLE)

WARD: _____

CREW LEADER: Kennedy

DATE: 8-28-25

ADDRESS/STREET/ROAD

WORK PERFORMED

11th St N
9th Ave N
17th S 707

7 Pot Holes
2 Pot Holes
Clean out drain

DAILY DEBRIS PICK-UP LOG

WARD: 1

DRIVER: R O'Neal

DATE: 8/4/25

ADDRESS/STREET/ROAD

ADDRESS/STREET/ROAD

Washington Ave 2305,
5th Ave S. 2201, 2202, 2226,
4th Ave. S. 2215,
24th St S. 506,
Bell Ave, 2323, 2321, 2425,
23rd St S. 501, 424,
22nd St S. 404,
10th Ave S, 2221, 2212,
Idlewild, 418, 420,
Ponderosa, 123, 290,
Ponderosa, 69, 177,
Hwy 69, 1982,
Madonia, 442, 458, 479,
Burgundy, 402, 320, 273, 251, 129,

(29)

(457)

DAILY DEBRIS PICK-UP LOG

WARD: 1 DRIVER: R. O'Neal DATE: 8/4/25

ADDRESS/STREET/ROAD

Washington Ave, 1916,
15th St. S, 415, 1022, 1222, 1324,
Bell Ave, 1606, 1712,
19th St. S, 105
5th Ave S, 1625, 909, 815,
11th Ave S, 1409, 1317, 1015,
13th St. S, 1204,
13th Ave S, 1303, 317,
Pickensville Rd, 264,
10th St. S, 412, 406,
4th Ave S, 1018,
9th St. S, 1016, 1020,
16th Ave S, 510,
7th St. S, 1576, 518,
15th Ave S, 807, 709, 704,
4th St. S, 1315, 1311, 40
12th Ave S, 313,
10th Ave S, 216, 803,
8th St. S, 915, 419, 325, 316,
6th Ave S, 712, 317,

ADDRESS/STREET/ROAD

1th St. S, 916,
5th St. S, 514,
11th St. S, 100,
3

DAILY DEBRIS PICK-UP LOG

WARD: 2 DRIVER: R. O. Ward DATE: 8/5/25

R. O'Neal

8/5/25

ADDRESS/STREET/ROAD

[illegible]

12

DAILY DEBRIS PICK-UP LOG

WARD: 2

DRIVER: Rowland

DATE: 8/5/25

ADDRESS/STREET/ROAD

ADDRESS/STREET/ROAD

Kingst 109, 115,
Arlene El 222,
Brown St 119, 102,
Robinwood Cir 117
McCall, 202, 203,
Vance St, 321
Ceel St, 311,
Wood/Bright, 307, 313, 421,
WYNTHURST, 322,
Simmerhaven, 414,
Winterset 418, 420,
S. Gaywood, 609,
Springsdale 421,
N. Gaywood, 704
East Gaywood, 405,
Meadows, 214,
East wood, 201, 109, 102,

25

DAILY DEBRIS PICK-UP LOG

WARD: 4

DRIVER: R. ONeal

DATE: 8/5/25

ADDRESS/STREET/ROAD

ADDRESS/STREET/ROAD

15th St. N. 215,
4th Ave N. 1709,
16th Ave N. 1616,
17th St. N. 612,
22nd St. N. 707, 715, 1424, 1504, 1507,
21st St. N. 821, 1515, 1607,
23rd St. N. 1616, 1611, 1504
23rd Ave N. 1411,
26th St. N. 1523,
27th St. N. 1502, 1507,

19

DAILY DEBRIS PICK-UP LOG

WARD: 3

DRIVER: R. O'Neil

DATE: 8/5/25

ADDRESS/STREET/ROAD

ADDRESS/STREET/ROAD

Constance, 201, 205,
 Rebecca Ln, 215, 213,
 N. Snowden, 520, 611, 618,
 Sycamore, 618, 616, 608,
 Chestnut, 605,
 Forest Ln, 504,
 Forest Ct, 410,
 Cypress 714,
 Hemlock, 903, 809, 718, 716, 717, 710,
 Fallwood, 820,
 Forest Blvd, 611, 605, 608,
 Spruce St, 712, 718,
 Catalpa, 512,
 Kermit 209,
 Baylane, 127, 132, 130, 116, 110, 103,
 Emerald, 489, 497, 499,
 Shannon 2108,
 Ryan ~~PL~~, 2105,
 Dublin, 501,
 Shamrock 2106, 2108, 2100, 2111,

Barclay Dr, 399, 387,
 Long, 398,
 Deerfield, 124, 124,
 (5)

DAILY DEBRIS PICK-UP LOG

WARD: 5

DRIVER: R. OWen

DATE: 8/6/25

ADDRESS/STREET/ROAD

ADDRESS/STREET/ROAD

Ridge Rd, 250, 575,
Lane Rd, 266,
Rolling Fork, 220,
DAVIS Wood Dr, 160,
YEATMAN Rd, 43, 125,
Dogwood Rd, 117,
Sherley, 41,
Foreest Glen, 113,
Philwood, 181,
Kernel Rd, 450,
Choctaw Rd, 20021
Chickasaw, 1624, 1708, 1709
Seminole, 1613, 1609
Greenbriar, 311, 434, 597, 1055,
16th St N. 1021,
15th St N. 715, 707,
5th Ave N. 1572, 1320, 1314,
Schoolhouse Ave, 1414, 1415, 1418, 1421,
14th St N,
13th St N. 820, 712,

7th St N. 520, 620,
9th St N. 902, 505, 608,
8th St N. 628,
7th Ave N. 825,
10th St N. 715,
11th St N. 711, 808, 811, 1128,
9th Ave N. 1101,
10th Ave N. 1102, 1104, 1201, 1123,
Plain St. 610, 609, 600,
Hidden Valley, 2007, 2010,
Foreest Hill, 1605, 1603,
12th St N. 1208, 1107,
6th Ave N. 1208, 1205,
17th Ave N. 1505, 1402,

(31)

(34)

1119

DAILY DEBRIS PICK-UP LOG

WARD: 6

DRIVER: R. Ornel

DATE: 8/7/25

ADDRESS/STREET/ROAD

ADDRESS/STREET/ROAD

- 1) 5th St N, 3410, 3308, 3304, 3205, 3203, 3201.
- 2) John Hancock, 3304,
- 3) Dickerson Ln, 421,
- 4) Crescent Cvi 137,
- 5) Northdale Dr, 292, 133, 14,
- 6) Hunters Hollow, 229,
- 7) Woodland Hts, 58, 537,
- 8) Pleasant Vale Dr, 104,
- 9) Jones Cir, 201,
- 10) Holly Hills Rd, 201, 401,
- 11) Sweet Gum Ln, 18, 46,
- 12) Oakwood, 58
- 13) Arles, 2701,
- 14) Sleepy Hollow, 109, 115,
- 15) 1st St N, 1301, 1101,
- 1) Bittersweet, 2217,
- 2) Crepe Myrtle, 114,
- 3) Cardenia, 109, 94,
- 4) Camellia, 3424, 3515, 3508,

- 5) Jasmine St, 98, 91,
- 6) Azalea Cir, 3600, 3602, 3620,
- 7) Azalea Dr, 91,
- 8) McArthur, 2637, 2604,

8

34

DAILY DEBRIS PICK-UP LOG

WARD: 1

DRIVER: R. O'Neil

DATE: 8/11/25

ADDRESS/STREET/ROAD

ADDRESS/STREET/ROAD

- 1) Washington Ave, 1708, 1507,
- 2) 4th Ave S, 1905,
- 3) 20th St S, 2223,
- 4) Short Main, 2000,
- 5) 19th St S, 114,
- 6) 8th Ave S, 2021,
- 7) 15th St S, 1011,
- 8) 11th Ave S, 1409
- 9) 13th St S, 905, 907,
- 10) 10th St S, 910, 905,
- 11) 9th St S, 1522, 1604,
- 12) Lake Nones, 140
- 13) 5th St S, 1602,
- 14) 15th Ave S, 824, 807,
- 15) 8th St S, 1503, 1004, 316,
- 16) 6th St S, 1219, 1216, 916, 509, 408, 404,
- 17) 12th Ave S, 319,
- 18) 2nd St S, 1010,
- 19) 2th St S, 315, 808,
- 20) 7th St S, 508,

- 2) College St, 1024, 1017, 1119,
- 2) 11th St S, 102, 106,
- 1) Madonia, 93, 107, 310, 442, 458,
- Burgundy, 320, 297, 281,

(13)

(24)

DAILY DEBRIS PICK-UP LOG

WARD: 4 DRIVER: Casal DATE: 8/12/25

ADDRESS/STREET/ROAD

ADDRESS/STREET/ROAD

3 Ave N 1528, 1513, 1505,
4th Ave 1623
Short 3rd Ave 1705,
5th Ave 1702,
17th Ave 403
16 St N 414, 517
218th 720,
22nd St 1513, 2206
MIK or 1518, 1520, 2207
23 Ave N 2424, 2422, 2414
Hughes Ln 2206
22nd Ave 2411, 2503, 2507
26 St N 1504
27th St N 1503, 1513
10 Water Works Rd 1021, 1016, 915, 909, 911
2) 21st N 305 ~~211~~
3) BYRNE Cir, 211,
4) 4th Ave N, 2022, 2011, 1910,
5) 204th St N. 220,
19th St N 408

(37)

DAILY DEBRIS PICK-UP LOG

WARD: 5 DRIVER: Cesar DATE: 8/13/25

ADDRESS/STREET/ROAD

ADDRESS/STREET/ROAD

Ridge rd 132,
Rolling Fork 140,
Shelley 519
Blue Cut 2312,
Chickasaw 1705
Seminole 1814
Creech Bair 311, 530, 559
606, 700, 1055,
Chevo Kee 1620,
~~RL Gandy law~~ 9th Ave N 1408, 1305
15th St 806, 1321, 1324,
5th Ave N 1512, 717,
14th St 817, 1015,
Schoolhouse Ave 1424,
17th St N 713, 602,
12th St N 708, 1104,
8 Ave N 1417
7 Ave N 1409, 1314, 1106
7th St N 518, 620, 824, 1420, 720
Highland 1003,

6th St N
9th St N 612, 625
11th St N 1002, 1010, 509,
Forest Hill 1403, 1405, 1506,
Southdown PKWY 1088,
~~Johanny Fairway~~ 1200,
15th Ave 1516, 1513,
13th Ave 1407, 1405, 1401
12th Ave 1514, 1504, 1424, 1408, 1401
Park Cr 1213, 1115, 1105,
6 Ave N 1220, 1123, 1010, 712
Military Rd 705,
Billup 110,
Beverly Ln 1301
16th Ave 1403, 1407
(31)

DAILY DEBRIS PICK-UP LOG

WARD: 6 DRIVER: Cesar DATE: 8/14/25

ADDRESS/STREET/ROAD

5th St N 3308, 3309, 3310, 3311,
Carr rd 255
Dickerson rd 935
Present dr 134
Cattowood, 16, 35,
Thorn Grove CV 30,
White Oak Dr 127
Hunter Hollow 25
North Palz dr 16,
Present Vale 104, 80
Pocket Park Way 2610, 2606
Sherard, 102
Nash rd 87,
Ist N 1301
Plymouth rd 600
Bitter Sweet 207
A Zalea dr 303, 72, 16, 79, 81,
Gardenia dr 154, 100, 101,
Camilla 3410, 3409
Jasmine St 94,

(33)

ADDRESS/STREET/ROAD

A Zalea Cir, 3608, 3611, 3629, 3631,
Edge wood Alley
Reeves dr 75,

(5)

DAILY DEBRIS PICK-UP LOG

WARD: 2

DRIVER: C. Carter

DATE: 8/18/25

ADDRESS/STREET/ROAD

Juanita 143,
Lee st 139, 142, 107
Lawrence Dr 221,
Maple 112, 127, 108, 119, 111
Poplar 134, 153, 147, 606, 102, 110
Beech 108, 104, 152,
Taylor 116, 304,
Florence 112, 113,

ADDRESS/STREET/ROAD

93

DAILY DEBRIS PICK-UP LOG

WARD: 1 DRIVER: Caesar DATE: 8/18/25

ADDRESS/STREET/ROAD

ADDRESS/STREET/ROAD

7211 Ave 1524, 1712,
 College St 2002, 1425
 19th St S 103, 105
 5th Ave S 1625, 1414, 1715, 624
 6th Ave 1601
 13 St S 1023,
 10th Ave 1420, 913, 710
 13th St S 1110
 10th St 910
 3 Ave S 907, 918, 610
 9th St S 321, 409, 1016, 1012,
 5th St S 1012, 1402
 6th St S 1417, 509,
 14th Ave S 1420
 4th St S 1327, 1323, 1202
 13 Ave 313,
 2nd St S 1010,
 7th St S 1216, 315, 403, 508, 509, 519, 623, 701, 811
 8th St S 915, 413, 325, 216,
 4th Ave 611, 609

6 Ave 608
 17th St 1715,
 11th Ave 1205, 701,
~~10th Ave~~
 4

49

DAILY DEBRIS PICK-UP LOG

WARD: 4 DRIVER: Cresser DATE: 8/19/25

ADDRESS/STREET/ROAD

ADDRESS/STREET/ROAD

3 rd Ave N 1526, 1522
14 th St N 220, 221
17 th St N 324,
6 th Ave N 1609, 1911
22 nd St 716, 807, 809, 815, 825
6 th Ave 1912
19 th St 719
20 th St N 1103,
21 st St N 1515,
22 nd St N 1501, 1604
21 st Ave N 2414
24 th St N 2419, 2411,
27, 1317,

23

DAILY DEBRIS PICK-UP LOG

WARD: 5

DRIVER: Caesar

DATE: 8/20/25

ADDRESS/STREET/ROAD

ADDRESS/STREET/ROAD

Ridge rd 268, 556,
Rolling Fork, 146,
Yeatman rd 125
Dogwood 117, 254, 231,
Military Rd 3396, 3424, 3409, 1005
Forest Glen 527, 544, 783
Blue Cut 2712,
Greenbriar 311, 559, 601, 818,
Briar bend Dr 74,
9th Ave N 1408,
16th St N 1009, 1021,
15th St N 1129, 614,
5th Ave N 1512,
14th St N 817,
10th Ave N 1510
13th St N 713
9th St N 625,
6th Ave N 811, 914
10th St N 620
9th Ave 1113

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11th St N 1102,
Prince George 1014
Pleasant Ridge Cir 1706, 1708
Hidden Valley 2003,
21st Ave N 808
South Dawn PKWY 1209, 1211
Tehanda Fairway 200, 1403, 1402
15th Ave 1415, 1419, 1508, 1513,
12th St N 1208,

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DAILY DEBRIS PICK-UP LOG

WARD: 4 DRIVER: Crasar DATE: 8/21/25

ADDRESS/STREET/ROAD

ADDRESS/STREET/ROAD

5 th St N 3208, 3300, 3216, 3201
Tahoe Hancock Dr 3210, 3214,
3216, 3204, 3206,
Cotton Wood Ln 75,
Brookwood cv 19,
Hunters Hollow 100,
Fox Run crv 120,
Northdale Dr 16,
Woodland Heights dr 58, 405,
Puckett pkwy 2610, 2606,
Sherard cir 101.
Nile 2000, 2602, 2700,
Boyd 2621, 2610, 2607
Jackson cir 407,
Sweet Gum Ln 60,
Holly Hills rd 403
1 st st 1301

27

DAILY DEBRIS PICK-UP LOG

WARD: 6

DRIVER: R. Neal

DATE: 8/21/25

ADDRESS/STREET/ROAD

ADDRESS/STREET/ROAD

Old Aberdeen Rd, 1905, 1920, 1924, 1927,
1929,
24th Ave N, 405, 409,
Magnolia Cir, 2401, 2511, 2517,
25th Ave N, 402, 404,
Hospital Dr, 204
McArthur, 2610, 2639,
Williamsburg, 335, 334, 326, 325,
Canterbury, 2623,
Creepe Myrtle, 105,
Gardens, 104,
Camellia Cir, 3402, 3509,
Jasmine St, 107, 101, 100,
AZALEA Cir, 3602, 3603, 3611, 3627,
AZALEA Dr, 98, 91, 81,

(34)

DAILY DEBRIS PICK-UP LOG

WARD: 5

DRIVER: R. O'Neil

DATE: 8/20/25

ADDRESS/STREET/ROAD

ADDRESS/STREET/ROAD

Glenwood, 154
Hickory Ln, 1584, 1519,
Beardslee road 1704
15th Ave N, 1904, 507
12th Ave N, 1806, 1808,
7th Ave N, 1907,
8th Ave N, 1808
19th St N, 1214
Ash St, 1106, 1222
Karlecond 1204, 922, 808,
17th St. N. 826, 906,
2nd Ave N, 1320, 1216, 1011, 924, 916, 913,
3rd Ave N, 906, 1007, 1112, 1212, 1219, 1309,
13th St. N. 403, 415, 416
10th St. N. 320, 312, 217,
4th Ave N, 919,
8th St. N.,
9th St. N, 320, 416,
11th St. N, 413,
12th St. N, 302, 215,

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14th St. N, 414,
College St, 204,
6th Ave S, 106, 409,
8th Ave S, 105
2nd St. S, 800, 6021,
4th Ave S, 106, 108, 110,
3rd St S, 220, 315, 510, 610 ,
4th St. S, 705, 624, 608, 603, 517, 510,
5th St. S, 504, 522,
3rd Ave S, 404
6th St. N, 1103, 1100, 1205, 1207
16th Ave N, 609,
19th Ave N, 702, 603,
7th St. N, 1902, 1904, 2013,
Neiberson St. 1902, 1905, 1906,
20th Ave N, 602,
21st Ave N, 604,

(38)

DAILY DEBRIS PICK-UP LOG

WARD: 4

DRIVER: R. O'Neal

DATE: 8/19/25

ADDRESS/STREET/ROAD

ADDRESS/STREET/ROAD

Wassat, 1228, 1203, 1000,
Shady 903, 1005, 1009, 1011, 1120,
12th Ave N, 2516,
Mullsb 114
Waterworks, 928, 905,
Byene Cir, 255, 251, 218,

51

[illegible]

DAILY DEBRIS PICK-UP LOG

WARD: 3

DRIVER: R.O. New

DATE: 8/19/25

ADDRESS/STREET/ROAD

ADDRESS/STREET/ROAD

Belvidere Dr, 301, 302,
Tallaha, 906, 911
Warepath 305, 409, 601, 613, 702, 715, 712
Tuckrho, 902, 905, 911, 913, 921,
Clardy, 906, 907, 910, 914,
Deena, 906, 912, 924,
Ruffin, 924,
Rosedale, 66
Anandale, 164
Shiloh 802, 804, 807, 809, 811,
Cannon Trace, 825, 838,
Collanwood Ct, 99, 125
Tuscaloosa, 505, 408, 308,
Shepton St. 107,
Sylvan, 705, 704, 505, 419, 417, 330, 306,
Curtis Rd, 313, 214, 210, 207, 117, 107,
Stewart Ave, 114, 118, 117, 120,
Sand Rd, 111, 114,
Shepherd, 1511, 1527, 1608, 1607,

(62)

DAILY DEBRIS PICK-UP LOG

WARD: 2

DRIVER: R. O Neal

DATE: 8/18/25

ADDRESS/STREET/ROAD

ADDRESS/STREET/ROAD

King St. 108, 123, 125, 126,
Brown St. 140, 121, 113,
McNall 263, 112, 208, 220, 253
Robbwood Cre, 207, 207, 120, 117, 113,
Vance St. 314, 313, 319,
Lecel St. 312, 310, 311,
Irish Bright 208, 205, 307, 420,
Wynhurst 429, 424, 421, 416, 408,
S. Carrot, 501, 516,
Wynhurst 324, 322, 313, 511, 509
Spermairehaven, 203, 405, 414, 443, 446, 455, 454, 467,
Winterset 433, 432, 430, 420, 418, 416, 407
Springdale 210, 211, 405, 414, 420, 425, 427,
N. Gaywood, 101, 704
East Gaywood 420, 421,
S. Gaywood 710,
Meadows 227, 214
Eastwood 214, 202, 102, 101
Arlene Rd, 521, 525, 529,



DAILY DEBRIS PICK-UP LOG

WARD: 1 DRIVER: Caesar DATE: 8/25/25

ADDRESS/STREET/ROAD

ADDRESS/STREET/ROAD

Washington Ave 1604,
 Bell Ave 1712,
 3rd Ave 1415,
 18th St S 429,
 17th St S 1715,
 15th St S 1023,
 12th Ave 1323, 1106, 313
 13th St S 909
 9th Ave S 918, 910
 10th St S 406,
 4th Ave 1018,
 3rd Ave S 907, 918, 320
 9th St S 616, 1420, 1424, 606,
 5th St S 1602,
 15th Ave S 709, 613,
 8th St S 1503, 1004, 415, 325,
 6th St S 1215, 1212, 509, 410,
 4th St S 1315, 1217,
 7th St S 221, 519, 423, 807
 5th Ave S 424

4th Ave 609, 618,
 7th Ave S 808
 11th St S 102
 4
 39

DAILY DEBRIS PICK-UP LOG

WARD: 1 DRIVER: R. O Neal DATE: 8/25/25

ADDRESS/STREET/ROAD

ADDRESS/STREET/ROAD

Washington Ave, 2315, 2310, 2307, 2202,
5th Ave S, 2226, 2316,
4th Ave S, 2211,
3rd Ave S, 2205, 2306,
23rd St S, 424, 102, 105,
10th Ave S, 2210,
Pawlora, 107, 142, 128, 294,
Stokes Rd, 21, 189, 263, 497,
Hwy 69, 2058, 2599
Ponderosa, 170, 172, 351, 232,
Timber Dr, 155, 244,
MATIDA, 131, 87, 32,
Maderia, 442,
Burgundy, 370, 315, 297, 273, 251, 99,

39

DAILY DEBRIS PICK-UP LOG

WARD: 4 DRIVER: Cesar DATE: 8/26/25

ADDRESS/STREET/ROAD

ADDRESS/STREET/ROAD

3 rd Aven N 1515, 1505, 1561,
15 th St N 215,
5 th Aven N 1613,
20 th St N 511
19 615,
22 nd St N 715, 811, 1604
21 st 1516, 1321,
23 rd St 1704, 1708, 1605, 1602, 1410,
MIK JR dr 1514,
23 rd Aven N 2414, 2509, 2514
26 St N 1517, 1518, 1508, 1506, 1409
27 th St N 1505, 1508, 1513, 1523,

20

DAILY DEBRIS PICK-UP LOG

WARD: 3 DRIVER: Ceasar DATE: 8/26/25

ADDRESS/STREET/ROAD

ADDRESS/STREET/ROAD

Constance ^{Ln} 215,
N McCarry rd 609,
Dog Wood st 614, 604, 603,
Forest ^{Ln} 502,
Forest st 433, 413, 402,
Forest blv 408, 704, 705, 615,
Cypress 408, 718, 807,
Redwood 502, 508,
Bellmont 808,
Fallwood 810,
Skyler K 829, 816,
Remonda dr 801, 800, 807
Hemlock st 714, 702, 621,
Gay lane 201, 212
Spruce st 712,
Hermit st 129,
O'Leary ^{Ln} 2103, 38
Emerald dr 511, 605,
Shannon Ave 2004,
Ryan Pl 2118, 2107,

Green st 511,
Shamrock ^{dr} 2113,
Barclay dr 399,
Smith dr 399,
Red dr 399, 394, 295,
Deer Field dr 121, 118, 116,
Leimberg rd 469, 413,
Catalpa st 913, 512
14

DAILY DEBRIS PICK-UP LOG

DRIVER: R. D. Noel

8/27/25

ADDRESS/STREET/ROAD

Glenwood, 154,
Hickory Ln. 1504, 1507,
Pine Knoll, 1715, 1710, 1808, 1905,
15th Ave N. 1907,
17th St. N. 1115, 1223,
19th St. N. 1217,
Ray Road, 1218,
2nd Ave N. 1016, 1008,
3rd Ave N. 906, 1018, 1324,
4th Ave N. 923,
9th St. N. 419,
12th St. N. 405,
13th St. N. 403,
14th St. N. 414,
16th St. S. 617,
7th Ave S. 110,
2nd St. S. 621, 417, 522,
3rd Ave S. 201,
4th Ave S. 310,
3rd St S. 510,

4th St. S, 608, 526, 421, 420
5th Ave S 310
3rd Ave N. 423
Edgewood, 514,
16th Ave N. 604,
19th Ave N. 603,
N. Roberson St, 1902,
21st Ave N. 602,
Main St 1103,

DAILY DEBRIS PICK-UP LOG

WARD: 6 DRIVER: Caesar DATE: 8/28/25

ADDRESS/STREET/ROAD

ADDRESS/STREET/ROAD

5th St N 3310, 3217, 3201
John Hancock Dr 3210, 3303
Huckleberry Hills 3174
Carr rd 31
North Dale dr 446, 211, 16
Cottonwood Ln 84,
Brookwood cv 55, 70,
Fox Run cv 120,
Glen Haven dr 340,
Chapman Cove 62,
Woodland Heights 89,
Jones dr 205,
Holly Hills rd 397, 403,
Oakwood 55,
1st st 1301, 1105
Pyron rd rd 337,

(24)

DAILY DEBRIS PICK-UP LOG

WARD: 4

DRIVER: R. O'Neal

DATE: 8/28/25

ADDRESS/STREET/ROAD

ADDRESS/STREET/ROAD

Old Aberdeen, 1908, 1919, 1920, 1926, 2012,
 24th Ave N, 304
 Magnolia, 2505, 2514, 2575,
 McArthur Ave, 2617, 2641,
 Williamsburg, 334,
 Wisteria Rd, 3307,
 Camellia, 3424, 3515, 3502,
 Jasmine St, 98,
 Azalea Cir, 3602, 3609, 3614,
 Azalea Dr, 82, 81, 79, 71, 68,
 (26)

Code Enforcement Division Monthly Report

AUGUST 2025

	TOTAL	CLOSED	IN PROGRESS
WARD 1	11	4	7
WARD 2	9	3	6
WARD 3	5	3	2
WARD 4	10	3	7
WARD 5	8	4	4
WARD 6	5	2	3
TOTAL	48	19	29

For the month of August the following cases were addressed:

Ward 1	11
Ward 2	9
Ward 3	5

Ward 4	10
Ward 5	8
Ward 6	5
48	TOTAL ADDRESSED

Sasha James, CODE ENFORCEMENT OFFICER

CASE NO.	VIOLATION ADDRESS	VIOLATION(S)	START DATE	STATUS
WARD 1				
25-0338	273 South Pickensville Road	Abandoned Structure Property Maintenance Code Violation Overgrown Lot	08/05/2025	OPEN
25-0352	1318 7 th Street South	Overgrown Lot	08/11/2025	OPEN
25-0354	1212 7 th Street South	Property Maintenance Code Violation	08/12/2025	OPEN
25-0376	1216 7 th Street South	Accumulation-Rubbish & Garbage	08/20/2025	OPEN
<u>\$250 OR LESS LOTS</u>				
25-0346	1302 13 th Avenue South	Overgrown Lot <i>Sent To Public Works</i>	08/07/2025	OPEN
25-0347	1304 13 th Avenue South	Overgrown Lot <i>Sent To Public Works</i>	08/07/2025	OPEN

25-0348	1314 13 th Avenue South	Overgrown Lot <i>Sent To Public Works</i>	08/074/2025	OPEN
25-0351	1212 17 th Street South	Overgrown Lot <i>Property Remediated</i>	08/11/2025	CLOSED
25-0353	1212 7 th Street South	Overgrown Lot <i>Property Remediated</i>	08/12/2025	CLOSED
25-0371	1911 Short Main Street	Overgrown Lot <i>Property Remediated</i>	08/20/2025	CLOSED
25-0373	1014 3 rd Street South	Accumulation-Rubbish & Garbage <i>Property Remediated</i>	08/20/2025	CLOSED
WARD 2				
25-0333	412 Idlewild Road	Abandoned Structure (<i>Remediated</i>)	08/04/2025	CLOSED
25-0360	316 Woolbright Street	Storage of Recreational Vehicle (s)	08/13/2025	OPEN
25-0363	101 South Browder Street	Abandoned Structure Property Maintenance Code Violation	08/19/2025	OPEN
25-0378	108 Lee Street	Abandoned Structure Overgrown Lot	08/21/2025	OPEN
<u>\$250 OR LESS LOTS</u>				
25-0334	500 Redwood Street	Accumulation-Rubbish & Garbage <i>Property Remediated</i>	08/04/2025	CLOSED
25-0335	301 Alabama Street	Overgrown Lot <i>Sent To Public Works</i>	08/05/2025	OPEN
25-0343	410 Idlewild Road	Overgrown Lot <i>Sent To Public Works</i>	08/07/2025	OPEN
25-0345	212 McHall Drive	Overgrown Lot <i>Sent To Public Works</i>	08/07/2025	OPEN
25-0359	316 Woolbright Street	Overgrown Lot <i>Property Remediated</i>	08/13/2025	CLOSED
WARD 3				
25-0336	801 Fallwood Drive	Overgrown Lot (<i>Remediated</i>)	08/05/2025	CLOSED
25-0337	301 Forrest Boulevard	Property Maintenance Code Violation	08/05/2025	OPEN
25-0340	823 Cannon Trace	Overgrown Lot <i>Sent To Public Works</i>	08/06/20205	OPEN
<u>\$250 OR LESS LOTS</u>				
25-0361	923 Bennett Avenue	Accumulation-Rubbish & Garbage <i>Property Remediated</i>	08/13/20205	CLOSED
25-0364	702 Hemlock Street	Accumulation-Rubbish & Garbage <i>Property Remediated</i>	08/19/2025	CLOSED
WARD 4				
25-0341	Waterworks Road	Overgrown Lot (<i>Remediated</i>)	08/06/2025	CLOSED
25-0342	210 Mill Street	Accumulation-Rubbish & Garbage Overgrown Lot	08/06/2025	OPEN
25-0356	709 Waterworks Road	Accumulation-Rubbish & Garbage	08/12/2025	OPEN
25-0366	1329 21 st Street North	Abandoned Structure	08/20/2025	OPEN
<u>\$250 OR LESS LOTS</u>				

25-0355	705 Waterworks Road	Accumulation-Rubbish & Garbage <i>Property Remediated</i>	085/12/2025	CLOSED
25-0367	2002 13 th Avenue North	Overgrown Lot <i>Sent To Public Works</i>	08/20/2025	OPEN
25-0372	1329 21 st Street North	Overgrown Lot <i>Sent To Public Works</i>	08/20/2025	OPEN
25-0374	1610 Washington Avenue	Overgrown Lot <i>Sent To Public Works</i>	08/20/2025	OPEN
25-0375	16 th Street South	Overgrown Lot <i>Sent To Public Works</i>	08/20/2025	OPEN
25-0377	707 Waterworks Road	Accumulation-Rubbish & Garbage <i>Property Remediated</i>	08/20/2025	CLOSED
WARD 5				
25-0339	409 13 th Street North	Abandoned Structure Property Maintenance Code Violation	08/06/2025	OPEN
25-0349	1010 11 th Street North	Abandoned Structure <i>(Remediated)</i>	08/07/2025	CLOSED
25-0358	319 11 th Street North	Accessory Structure Accumulation-Rubbish & Garbage	08/13/20205	OPEN
25-0365	1511 12 th Avenue North	Property Maintenance Code Violation Overgrown Lot	08/19/2025	OPEN
<u>\$250 OR LESS LOTS</u>				
25-0344	1303 7 th Avenue North	Overgrown Lot <i>Sent To Public Works</i>	08/07/20205	OPEN
25-0357	1120 10 th Avenue North	Overgrown Lot <i>Property Remediated</i>	08/13/20205	CLOSED
25-0368	1511 12 th Avenue North	Overgrown Lot <i>Status Change to 'Abatement'</i>	08/20/2025	CLOSED
25-0370	1510 10 th Avenue North	Accumulation- Rubbish & Garbage <i>Property Remediated</i>	08/20/2025	CLOSED
WARD 6				
25-0350	327 Williamsburg Road	Accumulation- Rubbish & Garbage <i>(Remediated)</i>	08/07/2025	CLOSED
25-0362	1484 Old Aberdeen Road	Accumulation-Rubbish & Garbage <i>(remediated)</i>	08/19/2025	CLOSED
25-0379	2400 Highway 45 North	Overgrown Lot	08/25/2025	OPEN
25-0380	Highway 45 North	Overgrown Lot	08/25/2025	OPEN
25-0381	Highway 45 North	Overgrown Lot	08/25/2025	OPEN
	NO \$250 OR LESS CASES TO REPORT			

VEHICLES TAGGED IN AUGUST 2025

Address	Color/ Make and Model or Description (if make/model is unknown)	Tag No. (if applicable)	Date Tagged	TOWED OR MOVED BY OWNER
504 Catalpa Street	Red GMC Gray Impala Silver Suburban	LT8 390 LTZ 752 LTW 810	08/06/2025	MOVED MOVED MOVED
702 Forrest Boulevard	White Chevrolet Blazer White Mltsubishi	A97771 KTC 6392	08/06/2025	TOWED TOWED
801 Skylark Drive	Orange Chevrolet Red Impala	LT6 332 LTC 324	08/06/2025	MOVED MOVED
808 Fallwood Drive	Blue Mercury Sable	Q348B	08/08/2025	MOVED
826 Fallwood Drive	White Nissan	LTB 1565	08/08/2025	MOVED
826 Skylark Drive	Gray Ford Escape	NO TAG	08/08/2025	MOVED
612 Warpath Road	Red Ford Focus	LTC 7805	08/08/2025	MOVED
21 st Street South	Silver Impala	LTK 285	08/16/2025	MOVED
801 Fallwood Drive	Silver Dodge Van	LUA 240	08/21/2025	MOVED
806 Fallwood Drive	Red Ford Taurus	DB 4577	08/21/2025	MOVED
Hemlock Street	Silver Chevy Malibu	LTF 978	08/21/2025	MOVED

AUGUST 2025 GRANTED EXTENSION STATUS REPORT

<i>VIOLATION ADDRESS</i>	<i>VIOLATION</i>	<i>DATE HEARD BY COUNCIL</i>	<i>GRANTED EXTENSION</i>	<i>STATUS</i>
1020 Military Road	<i>Dilapidated /Abandoned Structure</i>	August 19, 2025	30 days	ACTIVE Extension Expires On 09/19/2025.
630 Oak Street	<i>Property Maintenance Code Violation</i>	August 19, 2025	45 days	ACTIVE Extension Expires On 10/04/2025.
1521 21 st Street North	<i>Dilapidated / Burned Structure</i>	August 19, 2025	45 days	ACTIVE Extension Expires On 10/04/2025.

INVOICES RECEIVED IN AUGUST 2025

Case No.	Ward	Address	Hearing Date/Ruling/ Structure or Lot	Tested for Asbestos	Date/Fees Assessed (not including Admin fees)		Lien Assessed
23-0302	1	915 9 th Street South	Hearing: 07/05/2023 Immediate Abatement LOT	NO	Invoice Date: 08/01/2025	Amount: \$304.00	YES
23-0328	1	1606 Bell Avenue	Hearing: 11/19/2024 \$250 OR LESS LOT	NO	Invoice Date: 07/30/2025	Amount: \$146.00	Pending
23-0531	1	15 th Street South	Hearing Date: 10/03/2023 \$250 OR LESS LOT	NO	Invoice Date: 07/31/2025	Amount: \$236.00	Pending
24-0131	1	817 10 th Avenue South	Hearing: 05/07/2024 \$250 OR LESS LOT	NO	Invoice Date: 08/01/2025	Amount: \$227.00	NO LIENS ON STATE LOTS
25-0105	1	11 th Avenue South	Hearing: 05/20/2025 Immediate Abatement LOT	NO	Invoice Date: 08/01/2025	Amount: \$259.00	Pending
25-0215	1	1012 14 th Street South	Hearing: 07/01/2025 \$250 OR LESS LOT	NO	Invoice Date: 07/10/2025	Amount: \$224.00	Pending
25-0230	1	South Pickensville Road	Hearing: 07/21/2025 \$250 OR LESS LOT	NO	Invoice Date: 07/10/2025	Amount: \$216.00	Pending
25-0180	3	1004 (1002) Bennett Avenue	Hearing: 06/17/2025 \$250 OR LESS LOT	NO	Invoice Date: 08/01/2025	Amount: \$250.00	Pending
24-0246	4	924 Waterworks Road	Hearing: 09/03/2024 \$250 OR LESS LOT	NO	Invoice Date: 08/01/2025	Amount: \$84.00	YES
24-0254	4	602 19 th Street North	Hearing: 09/03/2024 Immediate Abatement LOT	NO	Invoice Date: 08/01/2025	Amount: \$73.00	Pending
24-0368	4	1124 Shady Street	Hearing: 11/19/2024 \$250 OR LESS LOT	NO	Invoice Date: 07/30/2025	Amount: \$191.00	Pending
25-0227	4	20 th Street North	Hearing: 07/01/2025 \$250 OR LESS LOT	NO	Invoice Date: 07/31/2025	Amount: \$146.00	Pending
25-0281	4	806 20 th Street North	Hearing: 08/05/2023 \$250 OR LESS LOT	NO	Invoice Date: 07/29/2025	Amount: \$146.00	Pending

Case No.	Ward	Address	Hearing Date/Ruling/ Structure or Lot	Tested for Asbestos	Date/Fees Assessed (not including Admin fees)		Lien Assessed
25-0283	4	816 20 th Street North	Hearing: 08/05/2023 \$250 OR LESS LOT	NO	Invoice Date: 07/29/2025	Amount: \$146.00	Pending
25-0284	4	814 20 th Street North	Hearing: 08/05/2025 \$250 OR LESS LOT	NO	Invoice Date: 08/01/2025	Amount: \$165.00	Pending
25-0305	4	903 Shady Street	Hearing: 07/05/2023 \$250 OR LESS LOT	NO	Invoice Date: 05/15/2025	Amount: \$116.00	Pending
25-0306	4	917 Shady Street	Hearing: 08/05/2023 \$250 OR LESS LOT	NO	Invoice Date: 08/01/2025	Amount: \$165.00	Pending
23-0153	5	1301 8 th Avenue North	Hearing: 04/18/2023 \$250 OR LESS LOT	NO	Invoice Date: 07/28/2025	Amount: \$216.00	YES
23-0156	5	1302 8 th Avenue North	Hearing: 04/18/2023 \$250 OR LESS LOT	NO	Invoice Date: 07/28/2025	Amount: \$216.00	YES
23-0170	5	702 14 th Street North	Hearing: 05/02/2023 \$250 OR LESS LOT	NO	Invoice Date: 04/21/2025	Amount: \$231.00	Pending
23-0315	5	1723 5 th Avenue North	Hearing: 06/20/2023 \$250 OR LESS LOT	NO	Invoice Date: 08/01/2025	Amount: \$165.00	YES
23-0347	5	1103 5 th Avenue North	Hearing: 08/01/2023 Immediate Abatement LOT	NO	Invoice Date: 08/01/2025	Amount: \$165.00	Pending
23-0350	5	1411 Schoolhouse Avenue	Hearing: 08/01/2023 Immediate Abatement LOT	NO	Invoice Date: 08/01/2025	Amount: \$162.00	Pending
23-0359	5	1402 17 th Avenue North	Hearing: 08/01/2023 Immediate Abatement LOT	NO	Invoice Date: 08/01/2025	Amount: \$146.00	Pending
23-0391	5	823 Railroad Street	Hearing: 08/01/2023 \$250 OR LESS LOT	NO	Invoice Date: 07/30/2025	Amount: \$146.00	Pending
23-0475	5	1517 10 th Avenue North	Hearing: 09/05/2023 \$250 OR LESS LOT	NO	Invoice Date: 07/18/2025	Amount: \$84.00	Pending

Case No.	Ward	Address	Hearing Date/Ruling/ Structure or Lot	Tested for Asbestos	Date/Fees Assessed (not including Admin fees)		Lien Assessed
24-0195	5	1220 Ash Street	Hearing: 07/02/2024 <i>Immediate Abatement LOT</i>	NO	Invoice Date: 08/01/2025	Amount: \$244.00	Pending
24-0199	5	1110 7 th Avenue North	Hearing: 07/02/2024 <i>\$250 OR LESS LOT</i>	NO	Invoice Date: 08/01/2025	Amount: \$165.00	Pending
24-0269	5	604 13 th Street North	Hearing: 10/01/2024 <i>Immediate Abatement LOT</i>	NO	Invoice Date: 07/31/2025	Amount: \$154.00	Pending
24-0317	5	8 th Avenue North	Hearing: 10/15/2024 <i>\$250 OR LESS LOT</i>	NO	Invoice Date: 07/29/2025	Amount: \$171.00	Pending
24-0391	5	702 19 th Street North	Hearing: 12/03/2024 <i>\$250 OR LESS LOT</i>	NO	Invoice Date: 08/01/2025	Amount: \$162.00	Pending
25-0098	5	1319 9 th Avenue North	Hearing: 05/06/2025 <i>\$250 OR LESS LOT</i>	NO	Invoice Date: 07/30/2025	Amount: \$116.00	Pending
25-0258	5	1005 Railroad Street	Hearing: 07/15/2025 <i>\$250 OR LESS LOT</i>	NO	Invoice Date: 07/31/2025	Amount: \$116.00	Pending
25-0311	5	411 11 th Street North	Hearing: 08/05/2023 <i>\$250 OR LESS LOT</i>	NO	Invoice Date: 08/01/2025	Amount: \$165.00	Pending
25-0313	5	1003 3 rd Avenue North	Hearing: 08/05/2025 <i>\$250 OR LESS LOT</i>	NO	Invoice Date: 08/01/2025	Amount: \$250.00	Pending

CITY OF COLUMBUS CODE ENFORCEMENT

STATUS REPORT

August 31, 2025

(Lots) State Lots Highlighted in Red

2024				
Case No.	Owner	Violation Address	Property Type	Date Sent to Public Works
23-0655-1009	Community Stabilization Group	98 Luxapalila Drive	Lot	01/10/2024
24-0002-1010	RRM Properties LLC	Military Road	Lot	01/11/2024
24-0005-1011	Otis and Callie Williams	146 9 th Avenue North	Lot	01/11/2024
24-0017-1012	Grandview Investments LLC	610 Alabama Street	Lot	01/22/2024
24-0019-1013	Roosevelt Dismuke	1317 6 th Street South	Lot	01/29/2024
24-0028-1014	Premium Investment Properties Inc.	610 22 nd Street North	Lot	02/06/2024
24-0030-1015	Eddie Will Shelton Jr	2423 6 th Avenue North	Lot	02/06/2024
24-0031-1016	Hatcher Invest Prop LLC	207 Byrnes Circle	Lot	02/06/2024
24-0035-1017	Robert and Kristie Jones	8 th Avenue North	Lot	02/08/2024
24-0046-1018	Geo and Arthur Flournoy	5 th Avenue North	Lot	02/15/2024
24-0047-1019	Arthur and Linda Harper	9 th Avenue North	Lot	02/15/2024
24-0063-1020	Annie Sykes	905 17 th St North	Lot	03/14/2024
24-0072-1021	Dismuke Development	1319 9 th Avenue North	Lot	03/21/2024
24-0074-1022	Curtis Webber	624 13 th Street North	Lot	03/26/2024
24-0086-1024	Janet Lee Morris	920 Waterworks Road	Lot	04/03/2024
23-0395-1025	S & R Property CO LLC	511 20 th Street North	Lot	04/03/2024
24-0087-1026	Julia Brown Life Estate	625 Military Road	Lot	04/03/2024
22-0275-1027	Cross Regional Funding LP	1104 3 rd Avenue North	Lot	04/04/2024
23-0518-1030	Patricia Park/ Audrey Avery	1201 10 th Avenue North	Lot	04/18/2024
24-0121-1035	Jesse Thornock	1408 5 th Ave North	Lot	05/02/2024
23-0168-1036	Margaret Powell	1508 8 th Ave North	Lot	05/02/2024
23-0153-1037	Osie Brown Davenport	1301 8 th Ave North	Lot	05/02/2024
23-0156-1038	Phillip Brown c/o Osie Davenport	1302 8 th Ave North	Lot	05/02/2024
24-0130-1039	Rosell and Charlie Hairston	1015 4 th Ave North	Lot	05/02/2024
23-0170-1040	William Beckon	702 14 th St North	Lot	05/02/2024
24-0133-1041	MS STATE OF/TAX SALE SEC STATE OF/PUBLIC LANDS	302 19 th St. South	Lot	05/02/2024
24-0135-1042	MS STATE OF/TAX SALE SEC STATE OF/PUBLIC LANDS	2125 7th Ave North	Lot	05/02/2024
24-0131-1043	MS STATE OF/TAX SALE SEC STATE OF/PUBLIC LANDS	817 10 th Ave South	Lot	05/02/2024
24-0145-1044	Diane Degraffenreid	Pear Street	Lot	05/07/2024
23-0234-1045	Maggie Williams Estate c/o Ollie Lester	510 Pear Street	Lot	05/07/2024

CITY OF COLUMBUS CODE ENFORCEMENT

STATUS REPORT

August 31, 2025

(Lots) State Lots Highlighted in Red

Case No.	Owner	Violation Address	Property Type	Date Sent to Public Works
22-0131-1046	Willie Davis	149 Beech Street	Lot	05/07/2024
24-0145-1044	Diane Degraffenreid	Pear Street	Lot	05/07/2024
23-0234-1045	Maggie Williams Estate c/o Ollie Lester	510 Pear Street	Lot	05/07/2024
22-0131-1046	Willie Davis	149 Beech Street	Lot	05/07/2024
23-0412-1047	George Woodrick	Plum Street	Lot	05/07/2024
24-0142-1048	Constance Essence	133 Maple Street	Lot	05/07/2024
23-0531-1049	Emma and Roy Watson	15 th Street South	Lot	05/07/2024
23-0442-1050	Gloria Jean Barnes Sutton	1219 19 th Street North	Lot	05/15/2024
23-0194-1051	Robert James	22 nd Street South	Lot	05/15/2024
23-0613-1052	Sammie Roland	402 19 th Street South	Lot	05/15/2024
23-0359-1053	George Martin	1402 17 th Avenue North	Lot	05/15/2024
24-0140-1054	Moore Real and Moore Real	1501 20 th Street North	Lot	05/15/2024
24-0160-1055	BH Properties LLC	1915 15 th Avenue North	Lot	05/15/2024
24-0156-1056	Walter and Ethel James	22 nd Street South	Lot	05/15/2024
24-0154-1057	Charlie Gordon	22 nd Street South	Lot	05/15/2024
24-0159-1058	Justice Sharp	202 Springdale Drive	Lot	05/15/2024
23-0544-1059	Will and Pearlie Shaw	4 th Street South	Lot	05/15/2024
24-0028-1060	Premium Investment Properties Inc.	610 22 nd Street North	Lot	05/15/2024
22-0343-1061	Eddie and Evelyn Blunt	Ponderosa Drive	Lot	05/15/2024
23-0500-1062	Mark Cockrell	4 th Avenue South	Lot	05/15/2024
23-0387-1063	Eric Green	705 15 th Street North	Lot	05/15/2024
24-0173-1065	John Barron	217 19 th Street South	Lot	05/16/2024
23-0235-1066	Curtis Neal	Apple Street	Lot	05/16/2024
24-0103-1068	Jodie Napier	71 Pandora Drive	Lot	05/28/2024
24-0110-1069	Robert Raymond	6 th Street North	Lot	05/28/2024
24-0111-1070	Essie Ames C/o L Woodfork	12 th Avenue South	Lot	05/28/2024
24-0114-1071	Patricia Richardson	415 13 th Street North	Lot	05/28/2024
24-0116-1072	Aaron Anderson	1401 4 th Avenue North	Lot	05/28/2024
24-0122-1075	M34L Studio LLC	301 Forrest Boulevard	Lot	05/28/2024
23-0448-1076	Richard Rucker	1118 18 th Street North	Lot	05/30/2024
24-0158-1077	Genesis Real Estate of Columbus LLC	1105 9 th Avenue North	Lot	05/30/2024
24-0127-1078	PBA 12075 TRUST	724 19 th Street North	Lot	06/05/2024
24-0129-1080	Tarvaris Vaughn	1301 7 th Avenue North	Lot	06/05/2024

CITY OF COLUMBUS CODE ENFORCEMENT

STATUS REPORT

August 31, 2025

(Lots) State Lots Highlighted in Red

Case No.	Owner	Violation Address	Property Type	Date Sent to Public Works
24-0136-1083	MS STATE OF/TAX SALE SEC STATE OF/PUBLIC LANDS	2211 7 th Avenue North	Lot	06/05/2024
24-0149-1084	Alvin Comer	401 6 th Street South	Lot	06/05/2024
24-0171-1085	Cameron, Joshua & Cody Jones	Chandler Road	Lot	06/05/2024
24-0174-1086	Christine Hollis	407 17 th Street North	Lot	06/05/2024
23-0005-1091	Willie Robinson Janitorial Specialist	Cherry Street	Lot	06/06/2024
24-0182-1092	Demetrius Bennett	Cherry Street	Lot	06/06/2024
24-0183-1093	Jeffrey Carter	1425 7 th Street South	Lot	06/06/2024
24-0184-1095	Jeffrey Carter	701 15 th Avenue South	Lot	06/06/2024
24-0190-1096	CT Rental Properties LLC	1121 15 th Street North	Lot	06/06/2024
24-0148-1101	Jimmie Perkins	707 Industrial Street	Lot	06/19/2024
23-0431-1104	Floyd Wells	1329 21 st Street North	Lot	06/20/2024
23-0350-1105	Ivan Luckett	1411 Schoolhouse Ave	Lot	06/20/2024
22-0275-1106	Cross Regional Funding LP	1104 3 rd Avenue North	Lot	06/20/2024
24-0208-1107	Hettie Easley	729 Cypress Street	Lot	06/27/2024
24-0209-1108	Sharon Valentine	621 10 th Street North	Lot	06/27/2024
23-0625-1109	Toney Hill	135 Poplar Street	Lot	07/01/2024
23-0238-1112	John Jr and Gennette Robinson	919 11 th Ave South	Lot	07/01/2024
22-0348-1113	PM 40 Investment Group LLC	100 21 st Street South	Lot	07/02/2024
24-0195-1115	Eddie W. Shelton Jr.	1220 Ash Street	Lot	07/03/2024
23-0118-1116	JD Jean Best Estate	1002 Bennett Avenue	Lot	07/10/2024
23-0490-1117	Jerry Ivy	240 Florence Street	Lot	07/10/2024
23-0334-1118	Kenya Harvey /Rico Harris	105 Taylor Street	Lot	07/10/2024
24-0218-1119	Rosemary Lamar	503 5 th Street South	Lot	07/10/2024
24-0219-1120	Joseph Beckwith	829 6 th Street South	Lot	07/10/2024
24-0227-1121	Thomas Alexander	1616 22 nd Street North	Lot	07/23/2024
24-0225-1122	Devin Blackstock	1206 11 th Avenue North	Lot	07/30/2024
22-0179-1124	Belvin Duck	1903 Bell Avenue	Lot	07/30/2024
23-0599-1125	Jimmy Staples	322 Wynhurst Ct	Lot	07/30/2024
23-0328-1126	Lucketa Griffin	1606 Bell Avenue	Lot	07/30/2024
23-0478-1127	John Thompson	301 21 st Street North	Lot	07/31/2024
23-0592-1128	Albert Lee Hayden Jr	914 13 th Street Noth	Lot	07/31/2024
23-0321-1129	Connie Jones	4 th Avenue North	Lot	07/31/2024
23-0063-1136	Ethel Hatton	607 18 th Street North	Lot	08/29/2024

CITY OF COLUMBUS CODE ENFORCEMENT

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(Lots) State Lots Highlighted in Red

Case No.	Owner	Violation Address	Property Type	Date Sent to Public Works
23-0326-1139	KO Properties LLC	217 Byrnes Circle	Lot	08/29/2024
24-0257-1140	David Murray	403 17 th Street South	Lot	08/29/2024
24-0260-1142	Eddie W Shelton Jr.	517 19 th Street North	Lot	08/29/2024
24-0235-1143	MS State Tax Sale c/o Sec of State Public Lands	5 th Avenue North	Lot	09/09/2024
23-0153-1146	Osie Brown Davenport	1301 8 th Avenue North	Lot	09/11/2024
23-0156-1148	Phillip Brown Jr.	1302 8 th Avenue North	Lot	09/11/2024
23-0182-1149	Hattie Colvin	1305 9 th Avenue North	Lot	09/11/2024
24-0267-1150	Kamal Karriem d/b/a/ Isaiah 61 Ministries	804 15 th Street North	Lot	09/11/2024
24-0266-1151	Raven Porter	1922 4 th Avenue South	Lot	09/11/2024
23-0391-1152	Lula Williams c/o Morris Hendsen	823 Railroad Street	Lot	09/12/2024
22-0343-1153	Eddie Jr and Evelyn Blunt	Ponderosa Drive	Lot	09/18/2024
24-0273-1154	Karl and Karlotta Douglas	142 Pandora Drive	Lot	09/18/2024
24-0276-1156	DB Properties I LLC	1301 20 th St N (#1909)	Lot	09/18/2024
24-0116-1158	Aaron Anderson	1401 4 th Avenue North	Lot	09/26/2024
24-0292-1159	David and Mona Sanders	1309 4 th Avenue North	Lot	09/26/2024
24-0284-1160	Dr John Robinson Jr	1111 5 th Avenue North	Lot	09/26/2024
24-0121-1162	Jesse Thornock	1408 5 th Avenue North	Lot	09/26/2024
23-0580-1163	Willie Pete Perkins /Adament Properties LLC	512 11 th Street North	Lot	09/26/2024
24-0269-1166	Jones and Mesina Enterprise LLC	604 13 th Street North	Lot	10/03/2024
24-0270-1167	William Anderson	810 Railroad Street	Lot	10/03/2024
24-0300-1168	Rockwood Property Group	1525 3rd Avenue North	Lot	10/03/2024
24-0302-1169	Mary Rush Etal	818 16 th Street North	Lot	10/03/2024
24-0303-1170	Mary Rush Etal	818 16 th Street North	Lot	10/03/2024
24-0304-1171	Jones & Mesina Enterprise LLC	16 th Street North	Lot	10/03/2024
24-0305-1172	Jeffrey Carter Enterprises LLC	1513 13 th Avenue North	Lot	10/03/2024
23-0186-1173	Tanaya Walker	1106 16 th Street North	Lot	10/03/2024
24-0318-1177	Full Circle LLC	8 TH Avenue North	Lot	10/07/2024
23-0170-1181	William Beckon	702 14 th St North	Lot	10/07/2024
24-0310-1182	Jones & Mesina Enterprise LLC	723 16 th Street North	Lot	10/07/2024
24-0321-1183	Henry Lee Jones	10 th Ave South	Lot	10/09/2024
24-0324-1184	Alma Summerville	15 th St North	Lot	10/09/2024

CITY OF COLUMBUS CODE ENFORCEMENT

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(Lots) State Lots Highlighted in Red

Case No.	Owner	Violation Address	Property Type	Date Sent to Public Works
24-0132-1185	MS STATE TAX SALE / SEC OF STATE / PUBLIC LANDS	914 9 th St South	Lot	10/09/2024
22-0275-1186	Cross Regional Funding LP	1104 3 rd Ave North	Lot	10/09/2024
23-0348-1188	Joyce Orr	515 15 th St North	Lot	10/09/2024
24-0340-1189	Jones and Daughters Enterprize LLC	705 21 st St North	Lot	10/15/2024
24-0342-1190	Jones and Daughters Enterprize LLC	814 21 st St North	Lot	10/15/2024
24-0343-1191	Christopher and Jennifer Washington	822 21 st St North	Lot	10/15/2024
24-0345-1192	Hatcher Invest Prop LLC	705 22 nd St N	Lot	10/15/2024
24-0349-1193	John Montgomery	142 Maple Street	Lot	10/15/2024
24-0285-1195	Edd and Classie Griffin	420 16 th St North	Lot	10/17/2024
24-0291-1196	Samuel and Deborah Givhan	15 th St North	Lot	10/17/2024
24-0295-1197	Travis Lewis	503 11 th St North & 1019 5 th Ave North	Lot	10/17/2024
24-0193-1198	Mary Shelton	1908 Short Main St	Lot	10/23/2024
24-0351-1199	Kathrine Clayborn	2406 3 rd Avenue S	Lot	10/23/2024
24-0355-1200	Billisha and Deangelo Fox	1913 N Roberson St	Lot	10/23/2024
24-0142-1202	Constance Essence	133 Maple Street	Lot	10/28/2024
23-0531-1203	Emma and Roy Watson	15 th Street South	Lot	10/30/2024
24-0368-1204	Robert and Floye Williams	1124 Shady Street	Lot	11/04/2024
23-0226-1205	Sheila Hood	811 21st Street North	Lot	11/04/2024
23-0407-1206	TEC Capital Group Inc.	Military Road	Lot	11/04/2024
24-0370-1207	Walter and Ethel James	22nd St South	Lot	11/05/2024
24-0156-1208	Walter an Ethel James	22nd St South	Lot	11/05/2024
23-0194-1209	Robert James	22nd St South	Lot	11/05/2024
24-0346-1211	SouthRail Corp.	5 th Street South	Lot	11/20/2024
24-0361-1212	Alonzo Montgomery / Fredrick Thomas	2510 23 rd Avenue North	Lot	11/20/2024
24-0384-1213	EMM Properties LLC	120 Robinwood Circle	Lot	11/21/2024
24-0391-1214	Daniel Jr. / Mary Williams	702 19 th Street North	Lot	11/27/2024
24-0395-1217	Floyd Wells	1329 21 st Street North	Lot	12/02/2024
24-0397-1218	Rodriquez Dismuke	1331 5 th Street South	Lot	12/02/2024
24-0377-1219	Sylvester Marks	212 Conway Drive	Lot	12/04/2024
23-0403-1221	Sammie / Tal Wilson Estate	925 18 th Street North	Lot	12/19/2024
24-0398-1223	John Ralph Idom and Apolonio Garcia	409 13 th Street North	Lot	12/19/2024

CITY OF COLUMBUS CODE ENFORCEMENT

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(Lots) State Lots Highlighted in Red

Case No.	Owner	Violation Address	Property Type	Date Sent to Public Works
24-0408-1224	Johnny Bobo	1019 Moss Street	Lot	12/19/2024
24-0412-1225	One Morgan Properties LLC	96 Luxapalila Drive	Lot	12/19/2024
23-0655-1226	Community Stabilization Group	98 Luxapalila Drive	Lot	12/19/2024
24-0411-1227	Dwayne and Vernon Fulton	2612 5 th Avenue N	Lot	12/19/2024
24-0409-1228	Johnny and Anna Beth Presley	208 20 th Street South	Lot	12/19/2024`
2025				
24-0400-1230	MS STATE TAX SALE / SEC OF STATE / PUBLIC LANDS	4 th Avenue North	Lot	01/08/2025
24-0406-1231	Shannon Cockrell	2714 7 th Avenue North	Lot	01/08/2025
25-0004-1233	Demetrius Bennett	Cherry Street	Lot	01/09/2025
25-0001-1234	Jeffrey Carter	225 Tuscaloosa Road	Lot	01/09/2025
25-0011-1235	Marcell Hill Sr.	401 17 th Street South	Lot	01/23/2025
25-0013-1236	Roland Colom	12 th Street North	Lot	01/23/2025
24-0370-1237	Walter and Ethel James	22 nd Street South	Lot	01/30/025
25-0015-1238	Mary Thornton	10 th Avenue South	Lot	01/30/2025
25-0021-1240	Glynis Matthews	909 10 th St North	Lot	02/10/2025
25-0053-1242	Darrion J. Fisher	2208 10 th Ave South	Lot	02/27/2025
25-0056-1243	McGill Properties LLC	2201 3 rd Ave South	Lot	02/27/2025
23-0284-1244	Amanda Whitney	1514 21st St North	Lot	02/27/2025
25-0027-1245	Paul and Mary Rollin	1606 21 st St North	Lot	03/06/2025
25-0049-1247	Willie J Williams	512 19 th Street North	Lot	03/20/2025
25-0058-1248	Earnest J Davis III	5 th Avenue South	Lot	03/20/2025
24-0159-1249	Justice Sharp	202 Springdale Dr.	Lot	04/01/2025
23-0433-1250	Myron Sr. and Myron Jamison	116 18 th St North	Lot	04/01/2025
24-0115-1251	Bethany McKissick	12303 4 th Ave North	Lot	04/01/2025
24-0116-1252	Aaron Anderson	1401 4 th Ave North	Lot	04/01/2025
25-0079-1253	Phillip Turner	156 Lee Street	Lot	04/01/2025
22-0423-1256	Jeffrey Orr	1510 12 th Ave North	Lot	04/10/2025
23-0288-1258	Lee Kozokas	2602 5 th Avenue North	Lot	04/17/2025
24-0175-1259	Lovie J Fuqua	1408 Military Rd	Lot	04/17/2025
25-0084-1266	Deborah Culver and Tonja Abiakam	15 th Street North	Lot	04/17/2025
25-0100-1272	Melody Myrick	324 8 th Street South	Lot	04/17/2025

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(Lots) State Lots Highlighted in Red

Case No.	Owner	Violation Address	Property Type	Date Sent to Public Works
25-0081-1291	CT Rental Properties LLC	1420 Schoolhouse Avenue	Lot	05/15/2025
24-0199-1292	Robert Raymond	1110 7 th Avenue North	Lot	05/15/2025
24-0281-1293	Richard Sr. and Maggie Johnston	115 14 th Street North	Lot	05/19/2025
24-0135-1296	MS State of Tax Sale c/o Sec of State Public Lands	2125 7 th Avenue North	Lot	05/19/2025
24-0136-1298	MS State of Tax Sale c/o Sec of State Public Lands	2211 7 th Avenue North	Lot	05/20/2025
25-0158-1299	David Jr. and Debra Moore	919 Waterworks Road	Lot	05/20/2025
23-0655-1301	Community Stabilization Group	98 Luxapalila Drive	Lot	05/20/2025
23-0625-1302	Toney Hill	135 Poplar Street	Lot	05/22/2025
24-0324-1303	Alma Summerville	15 th Street North	Lot	05/22/2025
25-0161-1304	Michael and Celia Kacho	723 6 th Avenue North	Lot	05/22/2025
25-0162-1305	Leslie Smith	1217 Moss Street	Lot	05/22/2025
25-0163-1306	Leslie Smith	1215 Moss Street	Lot	05/22/2025
25-0164-1307	Leslie Smith	1207 Moss Street	Lot	05/22/2025
24-0227-1308	Thomas Alexander	1616 22 nd Street North	Lot	05/22/2025
23-0551-1309	Thomas Alexander	1616 22 nd Street North	Lot	05/22/2025
25-0160-1310	Heartsvest LLC	2021 College Street	Lot	05/22/2025
25-0143-1312	Marcell Hill Sr.	401 17 th Street South	Lot	05/27/2025
24-0149-1315	Alvin Comer	401 6 th Street South	Lot	05/28/2025
25-0099-1320	Jones and Freda Enterprize LLC	1317 9 th Ave North		06/04/2025
25-0126-1321	MS State of Tax Sale c/o Sec of State Public Lands	277 Byrnes Circle	Lot	06/04/2025
25-0146-1322	Ossie Lee Taylor	616 Peach Street	Lot	06/04/2025
25-0149-1323	Marie Johnson	510 Apple Street	Lot	06/04/2025
25-0152-1324	Christopher Clinton	214 19 th St South	Lot	06/04/2025
25-0156-1325	James Trimm	104 Lux Drive	Lot	06/04/2025
23-0412-1326	George Woodrick	Plum Street	Lot	06/04/2025
25-0168-1329	Genesis Real Estate of Col, MS	1706 Washington Ave	Lot	06/09/2025
25-0171-1330	DTB Properties LLC	215 Pandora Drive	Lot	06/09/2025
25-0170-1332	CNE Properties LLC	610 Cypress Street	Lot	06/09/2025
25-0177-1333	Margaret Powell	1508 8 th Avenue North	Lot	06/09/2025
24-0260-1335	Eddie Shelton Jr	517 19 th St North	Lot	06/10/2025

CITY OF COLUMBUS CODE ENFORCEMENT

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(Lots) State Lots Highlighted in Red

Case No.	Owner	Violation Address	Property Type	Date Sent to Public Works
24-0142-1336	MS State Tax Sale c/o Sec of State Public Lands	133 Maple Street	Lot	06/10/2025
24-0215-1337	Karen Walls	114 Taylor Street	Lot	06/10/2025
23-0490-1339	Jerry Ivy	240 Florence Street	Lot	06/10/2025
25-0178-1340	David Murray	126 Poplar Street	Lot	06/10/2025
25-0179-1341	MS State Tax Sale c/o Sec of State Public Lands	133 Maple Street	Lot	06/10/2025
25-0181-1343	Ralph / Dan Dentry	1716 7 th Avenue North	Lot	06/10/2025
25-0186-1344	CT Rental Properties LLC	523 18 th Street North	Lot	06/10/2025
25-0187-1345	Bobby Blake	602 18 th Street North	Lot	06/10/2025
25-0193-1346	Helen / William Lashley	6 th Avenue North	Lot	06/10/2025
25-0195-1347	Jeffrey Carter	148 Maple Street	Lot	06/10/2025
25-0191-1348	Mary Smith	115 Maple Street	Lot	06/10/2025
23-0613-1349	Sammie Roland	402 19 th St South	Lot	06/11/2025
24-0116-1350	Aaron Anderson	1401 4 th Ave North	Lot	06/11/2025
25-0089-1351	FIG 20 LLC	1104 3 rd Ave North	Lot	06/11/2025
25-0196-1352	Joyce Turner	1823 6 th Ave North	Lot	06/11/2025
25-0197-1353	Lisa Ealy	127 Kermit Street	Lot	06/11/2025
25-0200-1355	Ethel Hatton	123 Pandora Drive	Lot	06/11/2025
25-0202-1356	Jeremiah Douglas	186 Pandora Drive	Lot	06/11/2025
25-0213-1358	Patrick and JoAnn Daugherty	245 Alabama Street	Lot	06/18/2025
23-0267-1360	Maurine Hood	1220 4 th Street South	Lot	06/18/2025
25-0222-1367	RES Real Estate LLC	6 th Street South	Lot	06/19/2025
25-0226-1368	Bryant Cook	517 20 th St North	Lot	06/26/2025
25-0235-1371	DeShawne Peak	619 12 th St North	Lot	06/26/2025
25-0189-1373	Robert Raymond	520 7 th Street North	Lot	07/02/2025
25-0204-1374	Jefrey Carter Enterprises LLC	279 Pandora Drive	Lot	07/02/2025
24-0304-1375	Jones & Mesina Enterprise LLC	16 th Street North	Lot	07/02/2025
25-0245-1376	Mattie Horton	1521 7 th Avenue North	Lot	07/02/2025
25-0246-1377	Demetrius Jones	715 16 th Street North	Lot	07/02/2025
25-0242-1379	John Cox	913 17 th Street North	Lot	07/02/2025
24-0302-1380	Mary Rush	818 16 th Street North	Lot	07/02/2025
23-0522-1382	Emmett Mickens	8 th Avenue North	Lot	07/02/2025
24-0295-1387	Travis Lewis	503 11 th St North & 1019 5 th Ave North	Lot	07/03/2025
23-0345-1388	Ida Cothron	1415 2 nd Avenue North	Lot	07/03/2025
25-0255-1390	Annie Hanson	Railroad Street	Lot	07/03/2025

CITY OF COLUMBUS CODE ENFORCEMENT

STATUS REPORT

August 31, 2025

(Lots) State Lots Highlighted in Red

Case No.	Owner	Violation Address	Property Type	Date Sent to Public Works
25-0252-1391	Flora Nicholson	1005 5 th Avenue North	Lot	07/03/2025
25-0259-1392	Tanaya Walker	1106 16 th Street North	Lot	07/03/2025
25-0261-1393	William Beckon	702 14 th Street North	Lot	07/03/2025
25-0251-1394	Emmett and Cynthia Smith	7 th Avenue North	Lot	07/03/2025
25-0265-1395	Dorothy Roseburgh	1513 26 th St North	Lot	07/14/2025
24-0305-1398	Jefferey Carter	1513 13 th Ave North	Lot	07/21/2025
25-0269-1399	Cecil and Virginia Robertson	215 Robinwood Circle	Lot	07/21/2025
23-0321-1400	Connie Jones	4 th Ave North	Lot	07/24/2025
25-0267-1402	Adament Investments LLP	1106 Ash Street	Lot	07/24/2024
25-0278-1403	Renita Speights	1907 4 th Ave South	Lot	07/24/2024
25-0285-1408	Cal Johnson	302 19 th St South	Lot	07/24/2025
25-0286-1409	Aaron Anderson	1812 3 rd Ave South	Lot	07/24/2025
25-0287-1410	James and Mary Lewis c/o Tamica Patton	2205 MLK Jr. Dr.	Lot	07/24/2025
25-0288-1411	Anthony Roland	2404 6 th Ave North	Lot	07/28/2025
25-0292-1412	Marilyn Francis Norris	113 King Street	Lot	07/28/2025
25-0294-1413	Charlie and Georgia Rogers	805 10 th Ave South	Lot	07/28/2025
24-0130-1423	Rosell and Charlie Hairston	1015 4 th Ave North	Lot	07/31/2025
25-0324-1429	Robert Raymond	809 Military Road	Lot	08/07/2025
25-0325-1430	Hattie Colvin	1305 9th Ave North	Lot	08/07/2025
25-0316-1431	Ida Harris c/o Demeir Jones	325 24 th St South	Lot	08/07/2025
25-0335-1438	Frank Berry	301 Alabama Street	Lot	08/14/2025
25-0343-1439	WJC Properties LLC	410 Idlewild Road	Lot	08/14/2025
25-0345-1440	Rich Ellis LTD LIAB Co	212 McHall Drive	Lot	08/14/2025
25-0346-1441	Coastal Ventures Unlimited LLC	1302 13 th Ave South	Lot	08/14/2025
25-0347-1442	Troy Anderson	1304 13 th Aven South	Lot	08/14/2025
25-0348-1443	Margie Stewart / Alberta Morton	1314 13 th Ave South	Lot	08/14/2025
24-0183-1444	Jeffrey Carter	1425 7 th Street South	Lot	08/20/2025
24-0184-1445	Jeffrey Carter	701 15 th Ave South	Lot	08/20/2025
24-0286-1446	Rebecca Sharp	1309 5 th Ave North	Lot	08/20/2025
25-0367-1447	William and Alice Lenoir	2002 13 th Ave North	Lot	08/28/2025
25-0372-1448	Floyd Wells	1329 21 st Street North	Lot	08/28/2025
25-0374-1449	Doris Jones c/o Demier Jones	1610 Washington Ave	Lot	08/28/2025
25-0375-1450	Demier Jones	16 th Street South	Lot	08/28/2025

CITY OF COLUMBUS CODE ENFORCEMENT

*Public Works
08/31/2025
(STRUCTURES)*

CASE #	OWNER	ADDRESS OF VIOLATION	PROPERTY TYPE	DATE GIVEN TO PUBLIC WORKS	STATUS
20-0144	Nia Colom Blackman	1103 5 th Ave N	Structure/ BOARD UP AND PAINT BOARDS WHITE	09/17/2020	<i>On Blight Program List</i>
22-0139	Hilbert Williams	1809 3 rd Avenue South	Structure/ BOARD UP AND PAINT BOARDS WHITE	08/03/2022	<i>On Blight Program List</i>
23-0119	MJK Properties LLC	1723 5 th Ave N	Structure/ BOARD UP AND PAINT BOARDS WHITE	11/22/2023	<i>On Blight Program List</i>
23-0621	Jeffrey Carter	1725 5 th Ave South	Structure/ BOARD UP AND PAINT BOARDS WHITE	12/06/2023	If Done, Need Invoice
24-0064	Daniel / Mary Williams	702 19 th Street North	Structure/ BOARD UP AND PAINT BOARDS WHITE	04/03/2024	If Done, Need Invoice
24-0070	Charlie / Tamaka Johnson	1801 Washington Avenue	Structure/ BOARD UP AND PAINT BOARDS WHITE	04/03/2024	If Done, Need Invoice
24-0044	Ida Cothron	1415 2 nd Ave North	Structure/ BOARD UP AND PAINT BOARDS WHITE	04/23/2024	<i>On Blight Program List</i>

CITY OF COLUMBUS CODE ENFORCEMENT

Public Works
08/31/2025
(STRUCTURES)

CASE #	OWNER	ADDRESS OF VIOLATION	PROPERTY TYPE	DATE GIVEN TO PUBLIC WORKS	STATUS
24-0122	M34L Studio LLC	301 Forrest Boulevard	Structure/ BOARD UP AND PAINT BOARDS WHITE	05/28/2024	STATUS CHANGE FROM "BOARD UP" TO "DEMO" ON 03/20/2025
24-0149	Alvin Comer	401 6 th Street South	Structure/ BOARD UP FRONT DOOR ONLY AND PAINT WHITE	06/05/2024	If Done, Need Invoice
24-0214	PM 40 Investments Group LLC	100 21 st Street South	Structure/ BOARD UP AND PAINT BOARDS WHITE	08/12/2024	If Done, Need Invoice
25-0072	Andra Williams	711 7 th Street South	Structure/ BOARD UP AND PAINT BOARDS WHITE	04/10/2025	If Done, Need Invoice
21-0130	Samuel Moore Life Est	1220 Railroad Street	Structure	10/25/2021	On Blight Program List
21-0381	Leon Dumas	1318 15 th Street North	Structure	02/17/2022	On Blight Program List
21-0468	Betty J Swoope c/o Tinree LLC	2322 4 th Avenue South	Structure	03/15/2022	On Blight Program List
21-0527	Sallie Mae Smith	1915 4 th Avenue North	Structure	07/28/2022	On Blight Program List
21-0475	Joshua Jones	1918 15 th Avenue North	Structure	09/06/2022	On Blight Program List
22-0297	L. A. Nance	1804 10 th Avenue North	Structure	11/10/2022	On Blight Program List

CITY OF COLUMBUS CODE ENFORCEMENT

*Public Works
08/31/2025
(STRUCTURES)*

CASE #	OWNER	ADDRESS OF VIOLATION	PROPERTY TYPE	DATE GIVEN TO PUBLIC WORKS	STATUS
22-0307	William and Minnie Pearl Langford	509 20 th Street North	Structure	11/16/2022	On Blight Program List
20-0295	Major III/Shirley/Major IV Andrews	1212 Moss Street	Structure	02/22/2023	On Blight Program List
21-0061	Kimberly / Major III / Shirley Andrews	2402 11 th Avenue North	Structure	05/31/2023	On Blight Program List
23-0034	Eliza Phifer	189 S Pickensville Rd	Structure	05/31/2023	On Blight Program List
23-0130	Anthony / Ketra Wilson	1017 Shady Street	Structure	06/12/2023	On Blight Program List
23-0168 RE-WRITTEN	Margaret G Powell, etal New Case #: 24-0382	1508 8 th Avenue North	Structure	06/20/2023	December 17th Docket
23-0193	Stephen Harris	702 22 nd Street South	Structure	06/20/2023	On Blight Program List
23-0323	Jimmy Sanders	1102 9 th Avenue North	Structure Small Brick Structure, not house	08/02/2023	If Done, Need Invoice
23-0316	Lawrence Wilson	322 22 nd Street N	Structure	09/21/2023	On Blight Program List
23-0246 RE-WRITTEN	Charlene Walton New Case #: 24-0383	1818 6 th Avenue N New Owner: Ethel Hatton	Structure	09/21/2023 12/04/2024	December 3rd Docket
23-0342	Travis Lewis	503 11 th St N & 1019 5 th Ave N	Structures	09/26/2023	On Blight Program List
23-0454	Jennie Sherrod	1420 11 th Ave S	Structure	11/30/2023	Demolished, Needs Invoice
23-0455 RE-WRITTEN	Eric Green New Case #: 24-0372	705 15 th St N	Structure	11/30/2023 12/04/2024	December 3rd Docket
24-0148	Jimmie Perkins	707 Industrial Street	Structure	09/18/2024	If Done, Need Invoice

CITY OF COLUMBUS CODE ENFORCEMENT

*Public Works
08/31/2025
(STRUCTURES)*

CASE #	OWNER	ADDRESS OF VIOLATION	PROPERTY TYPE	DATE GIVEN TO PUBLIC WORKS	STATUS
24-0200	Walter and Lucy Williams	1106 18 th Street North	Structure	10/01/2024	If Done, Need Invoice
23-0320 RE-WRITTEN	Martha Washington Case # the same	1912 6 th Ave N	Structure	12/19/2024	December 17th Docket
24-0264	Sammie Roland	402 19 th Street South	Structure	12/30/2024	<i>On Blight Program List</i>
24-0268	Willie M Coleman Jr.	514 15 th Street North	Structure	01/08/2025	If Done, Need Invoice
24-0261	Porter / Augusta Hill	1602 22 nd St North	Structure	03/10/2025	If Done, Need Invoice
24-0396	PBA 12075 Trust	724 19 th St North	Structure	03/31/2025	If Done, Need Invoice
24-0269	Jones & Mesina Enterprise LLC	604 13 th St North	Structure	05/28/2025	If Done, Need Invoice
25-0063	Charlie & Tamaka Johnson	1801 Washington Ave	Structure	05/28/2025	If Done, Need Invoice
25-0065	Cana Properties LLC	1201 4 th St South	Structure	05/28/2025	If Done, Need Invoice
25-0192	Mario Murray	917 17 th St North	Structure	07/16/2025	If Done, Need Invoice
25-0220	L. A. Nance	1804 10 th St North	Structure	07/16/2025	If Done, Need Invoice

Demo Package(s) Processing, On Hold OR Blight:

Case No. 24-0376 (810 Railroad Street) PROCESSING

Case No. 24-0287 (1119 6th Avenue North) PROCESSING

Case No. 25-0036 (1403 17th Street South) BLIGHT

Case No. 25-0038 (503 23rd Street South) Fire Dept. Training Consideration

Case No. 25-0045 (1815 3rd Avenue South) PROCESSING

CITY OF COLUMBUS CODE ENFORCEMENT

Public Works
08/31/2025
(STRUCTURES)

Case No. 25-0051 (817 17th Street North) PROCESSING

Case No. 25-0060 (2423 6th Avenue North) BLIGHT

Case No. 24-0122 (301 Forrest Blvd) PROCESSING

Case No. 25-0176 (127 Kermit Street) PROCESSING

Case No. 25-0218 (1220 4th Street South) PROCESSING

Case No. 25-0221 (723 16th Street North) PROCESSING

Case No. 25-0256 (819 Railroad Street) PROCESSING

Case No. 25-0339 (409 13th Street North) PROCESSING

Case No. 25-0337 (301 Forrest Blvd) PROCESSING

Case No. 25-0338 (273 South Pickensville Road) PROCESSING

Community Observations and Service Requests – AUGUST 2025

Origin	Date	Address	Ward	Reported Problem	Resolution	Resolve/Explanation Communicated
SEECLICKFIX	08/01/2025	Edinburgh Dr	6	Overgrown Lot	Property Inspected	Appears that PW cut what belongs to the city near the street. An attempt to contact the owner of the lot will be made.
SEECLICKFIX	08/03/2025	522 6 th Avenue South	1	Violating Signage needs to be removed	Property Inspected	Both signs, according to the picture provided, have been removed from the property.
SEECLICKFIX	08/06/2025	415 6 th Avenue South	1	Neglected yard-overgrown	Property Inspected.	Property remediated by Owner or Tenant.
SEECLICKFIX	08/07/2025	215 Sylvan Road	3	Trash and debris in ditch blocking drainage in a flood zone. Ditch overgrown	Property Inspected.	Ditch is cleared of trash and debris but is overgrown. Will contact Public Works.
PHONE	08/07/2025	1611 5 th Avenue North	5	Abandoned Home	Property Inspected.	Property seems to be okay. No visible PMCV issues. Will try to contact owner to see what is going on with it.
SEECLICKFIX and ACTION CENTER	08/12/2025	1204 7 th Street South	1	Pile of furniture behind house	Property Inspected.	Owner notified and furniture removed by the tenant.

Community Observations and Service Requests – AUGUST 2025

Origin	Date	Address	Ward	Reported Problem	Resolution	Resolve/Explanation Communicated
SECLICKFIX	08/13/2025	3 rd Street South	1	Bushes blocking sidewalk making it impossible to walk on.	Property Inspected	Bushes have been cut back and walkway cleared.
SECLICKFIX	08/14/2025	1318 7 th Street South	1	Severely overgrown so much that the house is no longer visible, and limbs are blocking the community mailbox	Property Inspected	Notice was sent. This property will appear on the September 16 th docket to be presented to the Mayor and City Council.
PHONE	08/22/2025	1403 12 th Avenue North	5	Overgrown Property	Property Inspected	Notice Sent. Property remediated by Owner or Tenant
PHONE	08/22/2025	1408 12 th Avenue North	5	Overgrown Property	Property Inspected.	Notice Sent. Property remediated by Owner or Tenant.
PHONE	08/22/2025	1411 12 th Avenue North	5	Overgrown Property	Property Inspected	Notice sent. Work Order issued.
PHONE	08/27/2025	1606 21 st Street North	4	An abundance of trash and items in the yard that owner / tenant refuse to clean up.	Property Inspected	This property has already been presented to the council and a work order has been sent to Public Works to remediate.
SECLICKFIX	08/30/2025	22 nd Street South	1	Illegal dumping of mattresses	Property Inspected	Notified Public Works of illegal dumping.

Keep Columbus Beautiful
Columbus City Hall
August 12, 2025, at 5:15 p.m.

Attendees: Lakeysucha Bailey, Sasha James, Jammie Garrett, Glenda Richardson, Stephanie Jones, Angela Parker, Quan Walker, Jo Shumake, and Tameka Smith.

Absent: Chanda Williams and Veronica Stewart (all members).

Lakeysucha Bailey called the meeting to order at 5:31 p.m., and Glenda Richardson opened the meeting with prayer.

Minutes: The July 8, 2025, minutes with corrections were approved unanimously (Jammie Garrett/Quan Walker).

Committee Reports:

- Officers
 -
- Finance Committee Report
 - Received and Accepted \$2,000 grant from KMB
 - Finance Account Balance: \$3,721.13
 - Fundraiser: “Window Card” fundraiser ends August 12.
- Beautification/Community Clean-Up
 - Yard-of-the-Month: Need to set specific dates to recognize/publicize
 - Recycle Project(s): pending
 - Clean-Up Projects: *October event details to be discussed at the next meeting.*
 - August 18: Impromptu clean-up event with 50 MUW volunteer students; need to finalize where the clean-up areas are located. This is part of “Greatest American Clean-Up,” which is connected to “America 250.” Jammie Garrett to provide food and water. Team leads are Q. Walker, C. Williams, A. Parker, G. Richardson, and S. James. Wear orange T-shirts for the event. Order orange shirts for Q. Walker, G. Richardson, T. Smith, S. Jones.
 - August 19: KCB members gather at 4:45 p.m. before the 5:00 p.m. City Council meeting for a photo.
 - August 19: During the Citizens’ Input portion of the City Council meeting, Sasha James, Glenda Richardson, Quan Walker, and Chanda Williams will discuss litter and trash issues that need to be addressed by the City and its citizens.
 - October 2: Night Out Against Crime (National Night Out was August 5)
 - October 18: Tired of Tires
 - October 23: Red Ribbon Week

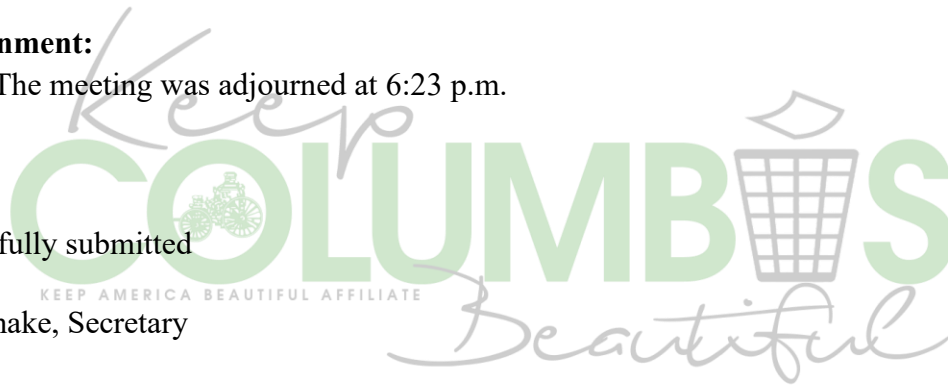
- October 23-24: Keep Mississippi Beautiful Conference at Lake Tiak-O'Khata in Louisville, MS.
 - October 25: Fall Festival
 - Adopt-a-Block Kickoff – will be rescheduled.
- Education/Programming:
 - Report about Homecoming is pending.
- Code Enforcement (Sasha James)
 - All requirements as an affiliate met; KCB is in the KMB President's Circle
 - 70 total cases in July: 11 abatement cases and 59 cases that were \$250 or less.
 - Ordinance Review work session (see July 8 minutes) -- pending
- Membership/Media
 -
- Announcements
 - The next meeting is scheduled for September 9, 2025, at 5:15 p.m.

Adjournment:

- The meeting was adjourned at 6:23 p.m.

Respectfully submitted

Jo Shumake, Secretary





Columbus
RECREATION
DEPARTMENT

IN THE COMMUNITY ... FOR THE COMMUNITY

REGISTER NOW



Monday-Thursday
7:00am-6:00pm



2535 Main Street
P.O. Box 1408
Columbus, MS 39701



<https://www.columbusparkandrec.org>



662-327-4935

NEIGHBORHOOD PARKS DAILY HOURS

HANK AARON PARK --- DAWN TO DUSK

DEAN ACRES PARK --- DAWN TO DUSK

NORTHAVEN WOODS PARK --- DAWN TO DUSK

JOE COOK --- DAWN TO DUSK

PROPST PARK --- DAWN TO DUSK

LEE PARK --- DAWN TO DUSK

SANDFIELD MINI PARK PAVILION --- DAWN TO DUSK

TOWNSEND CHARLES BROWN PAVILION --- DAWN TO DUSK

EAST COLUMBUS GYM

SENIOR EXERCISE M/W/F 8AM - 9AM

ZUMBA T/TH 5:45PM - 6:45PM

SANDFIELD COMMUNITY CENTER

SENIOR ACTIVITIES M/T/TH 9AM - 12PM

SIM SCOTT COMMUNITY CENTER

SENIOR ACTIVITIES TUESDAY 10AM - 12PM

AFTER SCHOOL PROGRAM M/T/W/TH/F 3PM-5:30PM

TOWNSEND COMMUNITY CENTER

SENIOR ACTIVITIES THURSDAY 9AM - 12PM

AFTER SCHOOL PROGRAM M/T/W/TH/F 3PM-5:30PM

NORTHAVEN WOODS

AMMENITIES:

Picnic Area
Playground
Pavillion
Open Lawn
Walk/Run Path

PROPST PARK

AMMENITIES:

Picnic Area
Playground
Pavillion
Restrooms
Walk/Run Path
Baseball Field
Soccer Field
Football Field
Tennis Courts
Dog Park
Concession/Vending
Open Lawn
Splash Pad
Disc Golf

Hank Aaron Park

AMMENITIES:

Picnic Area
Playground
Pavillion
Open Lawn
Restrooms
Baseball Field
Basketball Court
Concession/Vending

Lee Park

AMMENITIES:

Picnic Area
Playground
Pavillion
Restrooms

SANDFIELD

AMMENITIES:

Community Center

Picnic Area

Playground

Pavillion

Restrooms

SIM SCOTT PARK

AMMENITIES:

Community Center

Picnic Area

Playground

Pavillion

Restrooms

Walk/Run Path

Baseball Field

Basketball Court

Open Lawn

Splash Pad

TOWNSEND PARK

AMMENITIES:

Community Center

Picnic Area

Playground

Pavillion

Restrooms

Walk/Run Path

Baseball Field

Basketball Court

Open Lawn

PARK INFORMATION

DEAN ACRES PARK

AMMENITIES:

Picnic Area

Playground

Pavillion

Open Lawn

EAST COLUMBUS GYM

AMMENITIES:

Picnic Area

Playground

Pavillion

Restrooms

Walk/Run Path

Baseball Field

Basketball Court

Open Lawn

AUGUST RENTAL

SANDFIELD: 8/9,8/23,8/26-8/31

TOTAL \$1650.00

SIM SCOTT: 8/9,8/23

TOTAL \$1300.00

TOWNSEND: 8/1,8/2,8/9,8/16,8/23,8/30,8/31

TOTAL \$3500.00



POLICE • COMMUNITY PARTNERSHIPS

**JOIN CIVIC LEADERS, LAW ENFORCEMENT, PUBLIC SAFETY, AND BUSINESS LEADERS
IN AN EFFORT TO PROMOTE SAFETY AND AWARENESS.**

KIDS ZONE | ENTERTAINMENT | FREE FOOD & DRINKS | RESOURCES | STUFF THE BUS & MORE



Time: 6:00PM-8:00PM
TUESDAY, AUGUST 5, 2025
COLUMBUS RIVERWALK

Columbus Recreation Department

AFTER SCHOOL PROGRAM

JULY 24TH, 2025 - MAY 29TH, 2026
SIM SCOTT AND TOWNSEND CENTERS

WHAT WE OFFER:

- ✓ HOMEWORK HELP
- ✓ TUTORING
- ✓ FUN SAFE ENVIRONMENT
- ✓ DEDICATED STAFF
- ✓ STEM ACTIVITIES
- ✓ FIELD TRIPS
- ✓ SPECIAL GUEST SPEAKERS
- ✓ SNACKS PROVIDED

AND MUCH MORE!!

**CLOSES
@
5:30**

Columbus
RECREATION
DEPARTMENT



SCAN ME

**SCAN TO
REGISTER
NOW!!**

**REGISTRATION FEE:
\$85 PER CHILD**

FOR MORE INFO:
662-327-4935
662-251-4076



After School
**Parent
Meeting**
MANDATORY

TIME: 5:00PM

THURSDAY, AUGUST 14, 2025

**SIM SCOTT COMMUNITY CENTER
COLUMBUS, MS**

FOR MORE INFO: 662.327.4935 | 662.251.4076



FALL 2025 SOCCER REGISTRATION

THE COLUMBUS PARKS & RECREATION DEPARTMENT PROVIDES RECREATIONAL SOCCER OPPORTUNITIES FOR PLAYERS THROUGHOUT COLUMBUS AND LOWNDES COUNTY BEGINNING AT AGE 3. SOCCER IS THE SPORT FOR EVERYONE. NO EXPERIENCE IS NECESSARY, AND WE WELCOME NEW PLAYERS OF ALL AGES.



SCAN ME

**EARLY BIRD
PRICING!!!**

**ENDS
AUGUST 15TH!!**

FREE COACHING LICENSE CERTIFICATION
(NO PRIOR COACHING EXPERIENCE NEEDED TO COACH)

FREE PLAYER DEVELOPMENT!!

\$20

U6 & UNDER

\$25 U8

\$35 U10

AND ABOVE

SCAN TO REGISTER!!

WWW.COLUMBUSPARKANDREC.ORG

REGISTRATION DEADLINE
AUGUST 15, 2025

REGISTRATION FOR YOUR PLAYER CAN BE MADE AT THE COLUMBUS RECREATION DEPARTMENT
2535 MAIN STREET | COLUMBUS, MS 39701
662.327.4935

THE MONTH OF SEPTEMBER.. PAY FOR TUESDAY AND THURSDAY IS FREE!!

"FALL INTO FITNESS"



\$5 PER WEEK

EVERY TUES & THURS

EAST COLUMBUS GYM

222 LAWRENCE DRIVE | COLUMBUS, MS 39702

Our classes are open to people who have a strong desire to be healthier and have a high spirit of dancing practice. Join our Zumba Class now.

SIGN UP NOW!!

www.zumba.com/en-US/p/aja-white/2950892



THE 4TH ANNUAL

ZUMBA[®] IN PINK

TIME: 11:00AM - 1:00PM

**SATURDAY
OCTOBER 11, 2025**

RIVERWALK STAGE

MAINSTREET | COLUMBUS, MS

STEPHANIE JONES

**BREAST CANCER SURVIVORS
& SUPPORTERS WELCOME!!!**

FREE TO THE PUBLIC

FOR MORE INFO: 662.889.0164

Ways to Support:  **PayPal**

@zumbainpink22@gmail.com

**MAKE CHECKS PAYABLE
TO "ZUMBA IN PINK"**

CASHAPP



\$ZUMBAINPINK



COLUMBUS RECREATION DEPARTMENT PRESENTS:

2025
Community
FALL FESTIVAL

SATURDAY
OCTOBER 25, 2025



@PROPST PARK

2535 MAIN ST, COLUMBUS, MS 39701

EVENT TIME: 6PM-8PM

**FOR MORE INFORMATION OR SPONSORSHIP CALL:
662.327.4935 OR 662.251.4076**

Pickleball In Columbus: A Very Smart Move

A Game-Changer for Our City

Columbus has transformed a fading tennis facility into a thriving recreation hub. What was once underused is now alive with activity, laughter, and competition. Pickleball has taken root in our community—and it's only just begun.

Why It Matters to Columbus

- America's #1 Fastest-Growing Sport:
 - Pickleball participation has tripled nationwide since 2020. Columbus is now on the map as part of that explosive growth.
- All-Inclusive, All-Ages:
 - This is not just a sport—it's a bridge. Seniors, children, parents, and first-time athletes play side by side. No other activity unites generations and neighborhoods so easily.
- From Idle Space to Active Place:
 - By repurposing Propst Park's courts, we turned empty ground into one of the busiest, safest, and most welcoming corners of the city.

The Columbus Story

- The Elected Official's Vision in Action:
 - Your decision in late 2024 to greenlight construction paid off in less than a year.
- Community Buy-In:
 - At the August 1st soft opening, our Mayor and City Attorney led the first match—sending a message of pride and leadership.
- Positive Publicity:
 - The Commercial Dispatch spotlighted the first games. Visit Columbus promotes the courts as a tourism asset. Citizens are sharing photos and filling courts daily.

The Results We're Already Seeing

- Health & Wellness:
 - Families and seniors are active, healthier, and socially connected.

- Parks Activation:
 - Propst Park is alive at night and on weekends—safe, welcoming, and vibrant.
- Economic Growth:
 - With six courts, Columbus is positioned to host tournaments, leagues, and regional events—bringing visitors who spend in our restaurants, shops, and hotels.
- Civic Pride:
 - This is a win we can all point to—a visible example of forward-thinking city leadership.

Coming To The Menu — With Your Support

- Program the Courts:
 - Weekly “Learn to Play” nights, youth leagues, and senior mornings.
- Host Events:
 - Launch a city-sponsored tournament to bring in players—and dollars—from across the region.
- Enhance the Experience:
 - Add shade, benches, and evening lighting to extend play and comfort.
- Show the Impact:
 - Track participation and event attendance to prove ongoing return on investment.

The Bottom Line

Mayor and City Council, this is proof that smart investments deliver big community returns. Pickleball has already ignited energy in Columbus. With your continued backing, it will:

- Strengthen health outcomes,
- Drive tourism and commerce, and
- Showcase Columbus as a city that invests in its people.

Pickleball is more than a game here—it’s a legacy you’ve created. Let’s build on it

HUMAN RESOURCES DEPARTMENT

Monthly Report for AUGUST 2025

Received (42) applications for employment; (24) on-line and (18) in-person	
EMPLOYEES BY DEPARTMENT	
FINANCE & ADMINISTRATION (17) , including FT and Elected	INFORMATION TECHNOLOGY – (1)
CRIME LAB (3)	POLICE DEPARTMENT (40) FT Certified Officers, including command staff, (7) non- certified); (6) Reserve Officers, (9) Civilians
MUNICIPAL COURT (8) & (1) PT	FIRE & RESCUE – (60) Certified & (1) Civilian
BUILDING INSPECTION (5) FT	CODE ENFORCEMENT (2)
PUBLIC WORKS (48) + (3) PT (5) in- processing	CONVENTION CENTER (3) FT & (1) PT
CARE AND MAINTENANCE – (1) FT	OFFICE OF PLANNING (2) FT & (1) PT
COMMUNITY OUTREACH (1) FT,	GARAGE – (8)
RECREATION DEPARTMENT (10) FT & (3) PT, (1) 30 Hrs. per week, (1) seasonal	RUBBISH LANDFILL (3)
246 TOTAL EMPLOYEES as of 8/31/2025	
OTHER MONTHLY ACTIVITIES	
3 (3) employees on Workers' Compensation: two (2) in Recreation Department, and one (1) in Inspection. Three (3) employees on Family Medical Leave and one (1) on Intermittent Family Medical Leave	
CURRENTLY ADVERTISING FOR (8) VACANCIES: (1) in Garage; (4) in Court; (1) in Crime Lab, (1) in Park and (1) in Convention Center	
PARTICIPATED IN INTERVIEWS FOR Municipal Court and Public Works and made a recommendation to hire.	
ATTENDED POLICE DEPARTMENT PHYSICAL AGILITY TEST AUGUST 23. (1) applicant passed the physical.	
MADE DAILY BANK DEPOSITS	
MET WITH CITY'S INSURANCE COMMITTEE REGARDING HEALTH INSURANCE RENEWAL.	
PREPARED MONTHLY REPORT FOR VICTIMS ADVOCATE COORDINATOR – Dorothy Sanders	
MINUTES OF MAYOR AND COUNCIL	Transcribed and typed minutes for two (2) Regular Council Meetings AND (1) Work Session/Special Meeting..
Submitted by:	Patricia Mitchell, /s/ Patricia Mitchell September 11, 2025

COLUMBUS FIRE AND RESCUE



Monthly Report



COLUMBUS FIRE & RESCUE

To the Honorable Mayor and City Council Members:

I submit for your review and acceptance the following summary of activities. The Department answered a total of 298 alarms during the month of August, 2025; compared to 287 alarms a year ago this same month, and 293 alarms last month.

<u>10</u> Fires	<u>25</u> Good Intent Calls	<u>3</u> Overpressure/Explosion
<u>205</u> Rescue/EMT	<u>0</u> Weather/Natural Disaster	<u>1</u> Special Incidents
<u>16</u> Service Calls	<u>5</u> Hazardous Conditions	<u>33</u> False Alarms
	<u>0</u> Unknown Incident Types	

Fire & Special Incidents:

Civilian Deaths 0 Civilian Injuries 0 Firefighter Deaths 0 Firefighter Injuries 0

False Alarm Property Use: 0 Auto, 16 Residential, 1 Mercantile/Business, 0 Storage,
0 Industry/Utility, 4 Educational, 2 Assembly, 6 Healthcare/Detention/Correction,
0 Outside/Special Property, 0 Manufacturing/Processing, 0 Undetermined, 0 Other

Estimated dollar value of threatened property: \$ 993,000.00

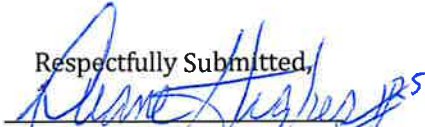
Estimated dollar loss of insured property: \$ 16,000.00

Estimated dollar loss of uninsured property: \$ 0.00

Estimated dollar value of property saved: \$ 977,000.00

Division of Training:	<u>547.00</u> Hours of in-house department training
	<u>40</u> Hours of specialty or certification training
Life Safety & Public Education:	<u>23</u> Public Ed. – Participants trained
	<u>1</u> Community Relations / Involvement
	<u>1</u> Car Seat Installations / Checks
Code Enforcement:	<u>17</u> Safety / Code Inspections Performed
	<u>2</u> Plans review / Building Permits
	<u>3</u> Fire Investigations
	<u>2</u> Childcare / Healthcare / Nursing Home Inspections
	<u>2</u> Burn Permits

Respectfully Submitted,


Chief of Columbus Fire & Rescue

COLUMBUS FIRE & RESCUE

To the Honorable Mayor and City Council Members:

I submit for your review and acceptance the following summary of activities. The Department answered a total of 292 alarms during the month of AUGUST, 2025; compared to 287 alarms a year ago this same month, and 293 alarms last month.

10 Fires 25 Good Intent Calls 3 Overpressure/Explosion
205 Rescue/EMT _____ Weather/Natural Disaster 1 Special Incidents 33 False Alarms
16 Service Calls 5 Hazardous Conditions _____ Unknown Incident Types

Fire & Special Incidents:

Civilian Deaths _____ Civilian Injuries _____ Firefighter Deaths _____ Firefighter Injuries _____

False Alarm Property Use: _____ Auto, 16 Residential, 1 Mercantile/Business, _____ Storage,
_____ Industry/Utility, 4 Educational, 2 Assembly, 6 Healthcare/Detention/Correction,
_____ Outside/Special Property, _____ Manufacturing/Processing, _____ Undetermined, _____ Other

Estimated dollar value of threatened property: \$993,000.00

Estimated dollar loss of insured property: \$16,000.00

Estimated dollar loss of uninsured property: -0-

Estimated dollar value of property saved: \$977,000.00

Division of Training:

547 Hours of in-house department training
40 Hours of specialty or certification training

Life Safety & Public Education:

23 Public Ed. - Participants trained
1 Community Relations / Involvement
1 Car Seat Installations / Checks

Code Enforcement:

17 Safety / Code Inspections Performed
2 Plans review / Building Permits
3 Fire Investigations
2 Childcare / Healthcare / Nursing Home Inspections
2 Burn Permits

Respectfully Submitted, #255

Chief of Columbus Fire & Rescue

Incident Type Report (Summary) JB

Basic Incident Type Code And Description (FD1.21)	Total Incidents	Total Incidents Percent of Incidents
Incident Type Category (FD1.21): 1 - Fire		
111 - Building fire	3	1.01%
113 - Cooking fire, confined to container	3	1.01%
131 - Passenger vehicle fire	2	0.67%
143 - Grass fire	2	0.67%
Total:	10	Total: 3.36%
Incident Type Category (FD1.21): 2 - Overpressure Rupture, Explosion, Overheat (No Fire)		
212 - Overpressure rupture of steam boiler	1	0.34%
221 - Overpressure rupture of air or gas pipe/pipeline	1	0.34%
251 - Excessive heat, scorch burns with no ignition	1	0.34%
Total:	3	Total: 1.01%
Incident Type Category (FD1.21): 3 - Rescue & Emergency Medical Service Incident		
311 - Medical assist, assist EMS crew	1	0.34%
321 - EMS call, excluding vehicle accident with injury	183	61.41%
322 - Motor vehicle accident with injuries	18	6.04%
324 - Motor vehicle accident with no injuries.	1	0.34%
353 - Removal of victim(s) from stalled elevator	2	0.67%
Total:	205	Total: 68.79%
Incident Type Category (FD1.21): 4 - Hazardous Condition (No Fire)		
412 - Gas leak (natural gas or LPG)	3	1.01%
441 - Heat from short circuit (wiring), defective/worn	1	0.34%
444 - Power line down	1	0.34%
Total:	5	Total: 1.68%
Incident Type Category (FD1.21): 5 - Service Call		
554 - Assist invalid	15	5.03%
5541 - Lifting assistance (no ambulance response)	1	0.34%
Total:	16	Total: 5.37%
Incident Type Category (FD1.21): 6 - Good Intent Call		
611 - Dispatched and cancelled en route	10	3.36%
6111 - Dispatched and cancelled while leaving station	2	0.67%
621 - Wrong location	1	0.34%
622 - No incident found on arrival at dispatch address	7	2.35%
651 - Smoke scare, odor of smoke	5	1.68%
Total:	25	Total: 8.39%
Incident Type Category (FD1.21): 7 - False Alarm & False Call		
710 - Malicious, mischievous false call, other	1	0.34%
711 - Municipal alarm system, malicious false alarm	1	0.34%
732 - Extinguishing system activation due to malfunction	1	0.34%
733 - Smoke detector activation due to malfunction	5	1.68%
735 - Alarm system sounded due to malfunction	5	1.68%
743 - Smoke detector activation, no fire - unintentional	3	1.01%
744 - Detector activation, no fire - unintentional	4	1.34%
745 - Alarm system activation, no fire - unintentional	11	3.69%
7451 - Medical alarm system activation - unintentional	2	0.67%
Total:	33	Total: 11.07%
Incident Type Category (FD1.21): 9 - Special Incident Type		
911 - Citizen complaint	1	0.34%
Total:	1	Total: 0.34%
Total:	298	Total: 100.00%

NFIRS Run Data Report - False Alarms by Address Property Use

Basic Incident Date	Basic Incident Number (FD1)	Basic Property Use Code And Description (FD1.46)
Basic Incident Full Address: 101 5th Street South		
08/10/2025 13:35:00	252070	429 - Multifamily dwelling
08/18/2025 11:30:11	252147	161 - Restaurant or cafeteria
Basic Incident Full Address: 101 Arrington Boulevard		
08/07/2025 10:45:30	252038	419 - 1 or 2 family dwelling
08/18/2025 09:56:22	252145	311 - 24-hour care Nursing homes, 4 or more persons
Basic Incident Full Address: 1013 5th Street South		
08/04/2025 04:49:18	252008	419 - 1 or 2 family dwelling
Basic Incident Full Address: 103 Crepe Myrtle Drive		
08/13/2025 19:30:36	252105	419 - 1 or 2 family dwelling
Basic Incident Full Address: 1085 Lehmberg Road		
08/07/2025 14:05:08	252039	215 - High school/junior high school/middle school
08/07/2025 23:45:50	252043	215 - High school/junior high school/middle school
Basic Incident Full Address: 109 Gardner Boulevard		
08/27/2025 09:25:48	252244	254 - Day care, in commercial property
Basic Incident Full Address: 1100 College Street		
08/13/2025 18:24:54	252104	464 - Barracks, dormitory
08/23/2025 14:14:49	252189	460 - Dormitory-type residence, other
08/23/2025 23:06:46	252200	460 - Dormitory-type residence, other
08/24/2025 14:17:49	252210	459 - Residential board and care
08/25/2025 15:15:04	252219	464 - Barracks, dormitory
08/25/2025 23:59:50	252231	464 - Barracks, dormitory
Basic Incident Full Address: 118 5th Street North		
08/31/2025 23:10:12	252275	429 - Multifamily dwelling
Basic Incident Full Address: 157 Evelyn McPhail Drive		
08/03/2025 21:13:16	252006	459 - Residential board and care
08/04/2025 08:34:52	252009	459 - Residential board and care
08/24/2025 10:37:41	252206	459 - Residential board and care
Basic Incident Full Address: 2002 5th Street North		
08/16/2025 16:22:32	252129	311 - 24-hour care Nursing homes, 4 or more persons
Basic Incident Full Address: 204 McHall Drive		
08/27/2025 16:36:25	252248	419 - 1 or 2 family dwelling
Basic Incident Full Address: 216 5th Street South		
08/20/2025 11:51:24	252161	429 - Multifamily dwelling
Basic Incident Full Address: 2214 Highway 45 North		
08/22/2025 09:11:04	252176	579 - Motor vehicle or boat sales, services, repair
Basic Incident Full Address: 223 22nd Street		
08/16/2025 09:36:42	252122	150 - Public or government, other
Basic Incident Full Address: 234 Windsor Boulevard		
08/27/2025 06:30:29	252243	311 - 24-hour care Nursing homes, 4 or more persons
Basic Incident Full Address: 2526 5th Street North		
08/06/2025 04:52:50	252019	340 - Clinics, doctors offices, hemodialysis cntr, other
08/06/2025 06:57:36	252020	340 - Clinics, doctors offices, hemodialysis cntr, other
Basic Incident Full Address: 311 Martin Luther King Drive		
08/29/2025 07:54:19	252262	213 - Elementary school, including kindergarten
Basic Incident Full Address: 3545 Bluecutt Road		
08/07/2025 10:40:04	252037	342 - Doctor, dentist or oral surgeon office

Description

Displays up to 1000 Records.

Fire Marshal's Monthly Report

Date: August, 2025

Inspections 17

Plan Reviews 2

2 of 2 Completed within three days

Company Inspections 0

Notice of Violation Inspections 0

Daycare Inspections 1

Healthcare Inspections 1

Nightclub Inspections 0

Burn Permits Issued 2

Fire and Life Safety Complaints Investigated 0

0 of 0 Investigated within 48 hours

Fire Investigations 3

Public Relation / Education Monthly Report

Date: August, 2025

CPR / First Aid Classes Taught	01
Public Education & Safety Events	09
Participants Trained / Informed / Taught	14
Community & Public Relation Events	01
Car Seats Installed / Checked	01
Smoke Alarms Installed	04

Columbus Fire & Rescue's Public Relations & Education Division Activities August, 2025

Miscellaneous

- (8/05) Webinar hosted by NFPA covering Fire Prevention Week Themes and safety concerns related to lithium-ion batteries.
- (8/07) Meeting with Columbus-Lowndes Coalition Excel by 5
- (8/11) Started the 1035 Fire Life Safety Level 2, 8 week course
- (8/28) Attended recognition program at Columbus Air Force Base for the May 19, 2025 mutual aid response.

Public Education/Safety

- (8/20) CPR class provided and facilitated successfully trained and certified a total of 11 participants.
- (8/21) Participated in a senior health fair and luncheon, providing fire and life safety education on smoke alarms, fall prevention, and fire extinguisher use.
- Provided two residents with a total of four smoke alarms, along with educational materials on proper maintenance and fire safety.
- Installed one car seat and provided education on proper installation, maintenance, and child passenger safety.

Public Relations

- Created, Managed and shared 8 informative and educational Facebook posts that had 6,466 engagements and generating 53,212 total views through targeted outreach.

Community Events

- (8/05) National Night Out Against Crime event. Provided Engine Company 21 for public engagement and distributed fire hats and stickers to attendees

Public Service

- Installed three smoke alarms in a residence and provided educational materials on smoke alarm safety.

Public Awareness Totals

9 Public Education/Safety Events/ Misc.
14 Participants Trained/ Informed/Taught
01 Community / Public Relations Events
No Data Reached through Social Media

Smoke Alarms Installed **4** Smoke Alarms obtained **0** Car Seats Installed/Inspected **1** Car Seats Obtained **0**

Jaquay Sherrod

Columbus Fire and Rescue performed the following outreach and community service during August 2025:

- Columbus Fire and Rescue attended the Mississippi University for Women's annual disaster scenario planning meeting.
- Columbus Fire and Rescue provided emergency medical technician standby during the annual Night Out event.
- Columbus Fire and Rescue provided emergency medical technician standby at the Columbus Police Department's new hire physical tryouts.
- Columbus Fire and Rescue was recognized by the Columbus Air Force Base for actions taken at a CAFB housing fire.
- Columbus Air Force Base attended the Golden Triangle Regional Hazardous Materials Response Team meeting.

65 Personnel Budgeted – 60 Personnel Employed

Duane Hughes

Fire Chief

Columbus Fire and Rescue





Department: Information Technology

Month: August

Project Update: Fuel System Purchase

Update:

- Received revised proposals from two vendors.
- One company lowered their price to approximately \$2,000 more than the lowest bid and committed to installation within 4–6 weeks.
- With the lowest bidder projecting installation no earlier than November, the decision has been made to move forward with the second-lowest bidder.

Impact:

Accelerates installation timeline significantly while keeping costs close to the original low bid.

Project Update: SeeClickFix System

Update:

- Upgraded the SeeClickFix subscription to the new unlimited user plan at an additional cost of approximately \$950.
- The unlimited model will support the expanded use of SeeClickFix with the incoming council.
- With unlimited users, the system can now track service requests down to the individual worker level, providing more accurate accountability and reporting on job completion.

Impact:

Prepares the city for broader utilization of SeeClickFix, improves transparency, and enables more detailed tracking of services delivered.

Project Update: City Camera Assessment**Update:**

- With council approval, the NOLA cameras on Riverwalk are now being activated. Columbus Light and Water is extending the power grid to supply power to these cameras.
- Of the two NOLA cameras previously offline, one has been repaired.
- The second requires a power converter replacement; once the part is received and installed, the camera is expected to be fully operational.

Impact:

Expands camera coverage to Riverwalk and brings nearly all previously offline cameras back into service, strengthening citywide monitoring and public safety.

Project Update: WasteWorks Syncing Issue**Update:**

- The WasteWorks sync has failed again.
- Developed a method to make manual syncing easier when issues occur.
- Will train the operator on this manual sync process once testing is completed.
- Work continues on restoring and optimizing the automatic syncing process.

Impact:

Ensures data can still be transferred to City Hall even when automatic syncing fails, maintaining operational continuity while long-term automatic sync solutions are developed.

MONTHLY REPORT * August 2025

Building Inspection Department

EMPLOYEES: 1 Director * 2 Combination Inspectors
1 Office Manager * 1 Permit Tech * 0 Vacancies

PERMITS ISSUED

Building:

New Residential/Additions	0/3
New Commercial/Additions	0/1
Remodels or Repairs	15
Demolition	2
Accessory Structures	2
Move Structure	0

FEES COLLECTED

July	\$7,093.50
FY2025 to date	\$91,790.00

Other Permits:

Privilege Licenses:	FY: 176	August: 12
Electrical	20	
Mechanical	12	
Plumbing/Gas	16	
Public Utility	4	

Inspections: 113

BOARD MEETINGS

Historic Preservation Commission	2 cases heard and approved
Planning Commission	1 case heard and approved
Zoning Board of Adjustments & Appeals	0 applications – no meeting

Presently, the Building Inspection Department is reviewing plans, issuing permits, or making inspections for the following: *(List is exclusive of permits for demolitions and minor repairs, e.g. roofing, fencing, signs, sheds, etc)*

Record	Property Owner:	Property Address:	Description of Work:
22636	Dismuke Development LLC	1915 Bell Avenue	New single-family residence
22657	Corridor Gardens Intown LLC	901 11th Street South	Renovate apartment complex
22706	ALK Properties LLC	225 5th Street North	Remodel historic home
22759	Columbus Muni School District	175 Highway 373	Reroof Columbus Middle School
22761	Columbus Muni School District	810 North Browder Street	Reroof McKellar Vocational Center
<u>22841</u>	Military Express Inc	2212 Military Road	New gas station/c-store
22885	William Ferguson	66 Margie Lane	New single-family residence
22974	Lillian Kay Cole	176 Carr Road	New single-family residence
22992	Angela & Darrell Tate	381 Ponderosa Drive	New single-family residence
22993	First Christian Church	811 North McCrary Road	New metal building
22998	Laura J Chalmers	110/112 4th Street South	Renovations to restaurant
22999	Mutual Credit Union	108 Alabama Street	New credit union
23034	BankFirst Financial Services	903 College Street	Remodel and addition to offices
23042	RES Real Estate LLC	1624 Highway 69 South	New single-family residence

Record	Property Owner:	Property Address:	Description of Work:
23069	Lyon and Shelby Brown	294 Briarbend Drive	New single-family residence
23070	Marcus McCarter	297 Lane Road	New single-family residence
23080	Dismuke Development Group	523 10th Avenue South	New single-family residence
23086	Columbus-Lowndes Airport	368 Fabritek Drive	New airplane hangar
23088	Dismuke Development Group	230 Taylor Street	New single-family residence
23113	Dana and James Spainhour	619 Edinborough Drive	New single-family residence
23114	JBR Real Estate LLC	154 Cooper Road	New metal shop building
23138	Daniel J Schmitt	160 Rosedale Drive	New single-family residence
<u>23140</u>	Dismukes Development LLC	1766 Highway 69 South	New single-family residence
23150	Ronnie Colvin	2002 14th Avenue North	New BBQ take-out restaurant
23155	Colin Krieger	803 5th Avenue North	Addition to bathroom
23158	AimPoint LLC	67 Annandale Drive	New single-family residence
23159	AimPoint LLC	77 Annandale Drive	New single-family residence
23164	Dismukes Development LLC	495 Chandler Road	New single-family residence
23165	Dismukes Development LLC	469 Chandler Road	New single-family residence
23208	Benton's Properties	248 Chubby Drive	Convert to mini storage units
23227	Trinity Place	300 Airline Road	Erect enclosed corridor to Activity bldg
23253	Columbus Muni School District	520 Warpath Road	Renovate Sale Elementary
23257	Bank of Vernon	420 Alabama Street	Remodel and addition to bank
23271	Daknas Holdings LLC	226 Sylvan Road	New single-family residence
23272	Daknas Holdings LLC	228 Sylvan Road	New single-family residence
23273	Daknas Holdings LLC	230 Sylvan Road	New single-family residence
23274	Daknas Holdings LLC	232 Sylvan Road	New single-family residence
23298	Leigh Enterprises LP	1204 Highway 45 North	Demolish Waffle House
23299	Leigh Enterprises LP	1208 Highway 45 North	Demolish Hibachi Buffet
23303	Columbus Muni School District	520 Warpath Road	Install fire sprinklers at Sale Elem
23304	Columbus Muni School District	2217 7th Street North	Install fire sprinklers at Cook Elem
23308	City of Columbus (CL&W)	500 Lehmborg Road	Building control house at substation
23319	Doug Pellum	405 2nd Avenue North	Remodel building for private bakery
23322	Lowndes County, MS	202 9th Avenue North	Telecommunications Tower
23326	Bates Enterprises	1401 Waterworks Road	New 50'x60' metal storage building
23335	Columbus Educational Found.	625 Magnolia Lane	Remodel student athlete building
23341	City of Columbus Housing Auth.	Clover Street units	Reroof
23342	City of Columbus Housing Auth.	14th Avenue North units	Reroof
23343	City of Columbus Housing Auth.	Wheat Street units	Reroof
23344	City of Columbus Housing Auth.	12th Avenue North units	Reroof
23345	212 Investments LLC	1201 7th Street North	Remodel
23353	First Baptist Church	3000 Bluecutt Road	Remodel sanctuary and gymnasium
23355	Annunciation Parish Cath Ch	808 College Street	Reroof sanctuary
23361	Gillis Investments LLC	390 Wilkins Wise Road	New cell tower construction

BUILDING INSPECTION DEPT

/s/ Nathan Katona, Director



COMMUNITY OUTREACH MONTHLY REPORT

Reporting Period: August 2025

Events:

Men of Compassion Group – Vice Pres. Willie Sanders Counseling each Monday at Sim Scott YMCA 9:30—11:00am

Community Outreach, Men of Compassion- Established Bank Account

National Night Out-Supported CPD

Community Outreach Programming/Planning:

- Hit the Schools-Men of Compassion-Mentorship
- 30 Minutes Wednesdays- Speakers Each Week for 30 minutes/Topic: Resiliency
- Street Revival “FATHER-HOOD” – High Crime Areas- the Church service in the community, ministering to the neighborhood creating a spiritual atmosphere for the attendees to praise and worship Jesus. August or October 2025
- Completed MOC grant process
- 501c3/NON-PROFIT for COMMUNITY OUTREACH -Meeting update at next meeting.

Scheduled Meetings in September 2025:

Men of Compassion Monthly Meeting 9/18/25 @ 10:30AM

Meeting GTHC- TBA- Heating Shelter- Emergency Housing

Meeting with CMSD

Referrals Made in May 2025

Columbus Housing Authority (18) + (13) Third Party Referral Letters

Salvation Army (10)

Helping Hands (10)

Prairie Opportunity Referrals (10)

GTR Homeless Coalition (10)

Intervention Services-Rehab (2)

In-Patient Treatment (0)



City of Columbus Monthly Department Report Summary

Department Name: Office of Planning & Community Development

Department Head: George H. Irby

Reporting Period: August 2025

September 9, 2025

During the month of August the Office of Planning and Community Development had the following activity:

1. 2023/24 CPF - Attended Staff Meetings; Mailed Requests for Proposals for Asbestos; Updated Expenditure Sheet; Completed second property map and mounted; Created on-line account with Secretary of State for Tax-Forfeited Properties, printed new list and compared to Blight Property List; Met with Lawrence Wilson about purchase of 322 22nd Street, Requested/Received copy of Asbestos Report & Invoice from Code Enforcement (CE), Requested Attorney's office to prepare closing statement, Requested/received check, and attended loan closing; Checked Code Enforcement Bulletin Board for possible additional properties, printed property information, requested/received copies of photos from CE and mailed letter to property owner; Received one proposal for Asbestos Inspector and held proposal opening; Revised and Re-advertised for Asbestos Inspector; Drafted and advertised for Demolition Contractor, requested P. O. (s) for advertisements, and mailed/emailed/hand delivered requests; Printed property information and updated files; Attempted to contact and met with property owners about program; Met and called individuals about loans to purchase homes and compared applications to Public Hearing sign-in sheet; Checked on status of updated title opinion for 1002 7th Street S; Requested/Received guidelines to purchase 1312 6th Avenue North; Updated property worksheet; Updated Property Maps; and distributed loan applications
2. MEMA Generators - Worked on Full Application
3. MOHS - Submitted Monthly Report
4. Science Discovery on Main Street - Made Presentation on Zoom Meeting with Main Street America; Attended Conference Call
5. CVB - Attended Tourism Meeting
7. Fossil Park - Attended Meetings with Greg Lewis and Kevin; Attended Meeting
8. MS Arts - Submitted Grant Application for \$500,000
9. Attended City Council Work Sessions, City Council Meetings, Attended Night Out on Crime; Attended Meeting with Mayor and COO; and Attended Class at MSU with Greg Lewis
10. Notarized documents for Megan Grey, Donald Gray, Josie Moore, Mary Noland, Trashina Hairston, Nathan Katona, Alicia Nicholson, Mya Nicholson and Al Tate

We continued to work on existing projects and looked for new ones.

Sincerely,

George H. Irby

George H. Irby, Interim Director
Office of Planning & Community Development

LP/lp



CITY OF COLUMBUS
REPORT OF GENERAL FUND CASH

August 2025

BUDGET YEAR COMPLETED PERCENTAGE THROUGH AUGUST - 91.7%

	<u>GENERAL FUND</u>	<u>RESERVE FUND</u>	<u>TOTAL GENERAL FUND</u>	
CASH BALANCES -	August 2025	1,058,131.44	\$ 9,821,403.25	August 2025
CASH BALANCES -	August 2024	\$1,055,726.95	\$ 10,775,421.23	August 2024
CHANGE FROM PRIOR YEAR	\$ (956,422.47)	\$2,404.49	\$ (954,017.98)	

Sales Tax Receipts in FY2025	August	Year-to-Date	Budget
	Last Year		
	\$1,002,482	\$9,715,991	\$11,800,000
	\$919,334	\$9,580,883	\$11,200,000

All Departments are on Budget.
Revenues are ahead of Budget

BUDGET REPORT BY DEPARTMENT - EXPENDITURE

City Of Columbus Ms

Fiscal Year Start Date: 10/01/2024

FY 2024-2025

Current Period End Date: 08/31/2025

Ideal Remaining Percent: 8 %

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
Department: 004 Finance & Administration						
001-004-410-000 Salaries	825,733.20	60,495.99	755,476.42	0.00	70,256.78	9
001-004-465-000 Matching Retirement	163,683.78	11,132.21	135,318.59	0.00	28,365.19	17
001-004-466-000 Matching Social Security	61,451.20	4,457.92	56,716.37	0.00	4,734.83	8
001-004-468-000 Board Paid Insurance	133,232.40	11,094.67	109,800.90	0.00	23,431.50	18
001-004-490-000 Unemployment Qtrly - 1/2%	10,000.00	0.00	2,663.93	0.00	7,336.07	73
001-004-491-000 Workers' Comp Premiums	20,954.66	0.00	5,000.00	0.00	15,954.66	76
001-004-499-000 Overtime Pay	1,000.00	5.63	7,062.27	0.00	-6,062.27	-606
001-004-500-000 Supplies-Non-Op-Office	15,000.00	4,426.26	8,098.00	1,805.79	5,096.21	34
001-004-503-000 Supplies-Non-Op-Subs & Due:	0.00	10,033.63	10,033.63	0.00	-10,033.63	0
001-004-559-000 Operating Supplies-Other	2,100.00	0.00	1,644.90	0.00	455.10	22
001-004-559-001 Supplies-Op-Other-Dept Use	500.00	0.00	0.00	0.00	500.00	100
001-004-600-000 Professional Services	600,000.00	16,630.55	163,618.02	0.00	436,381.98	73
001-004-600-003 Prof Serv-Consulting-Other	0.00	6,000.00	60,000.00	0.00	-60,000.00	0
001-004-600-005 Prof Serv-Engineering-Regular	0.00	15,728.25	128,232.14	0.00	-128,232.14	0
001-004-600-008 Prof Serv-Legal-General	0.00	0.00	87,561.28	0.00	-87,561.28	0
001-004-600-009 Prof Serv-Medical Clinic	500.00	0.00	0.00	0.00	500.00	100
001-004-600-010 Prof Serv-Other	0.00	150.00	1,775.00	0.00	-1,775.00	0
001-004-605-000 Communication (Postage,Wire	3,000.00	0.00	4,325.30	0.00	-1,325.30	-44
001-004-606-000 Collection Expense	105,000.00	0.00	109,000.00	0.00	-4,000.00	-4
001-004-610-000 Shipping (Was Radio Before 1	1,500.00	0.00	0.00	0.00	1,500.00	100
001-004-615-000 Advertising & Notices	7,500.00	886.21	3,098.86	1,112.14	3,289.00	44
001-004-624-000 Officials Surety Bonds	5,000.00	4,548.00	7,872.00	0.00	-2,872.00	-57
001-004-625-000 Insurance	550,000.00	12,863.00	542,999.46	0.00	7,000.54	1
001-004-630-000 Utilities - Electric	33,000.00	1,371.89	15,175.72	0.00	17,824.28	54
001-004-631-000 Utilities - Outdoor Light	0.00	0.00	11,785.92	0.00	-11,785.92	0
001-004-634-000 Repair & Maint Office Equ	0.00	0.00	874.80	0.00	-874.80	0
001-004-635-000 Out Serv-R&M-Not Veh/Equip/R	7,700.00	890.00	2,684.50	0.00	5,015.50	65
001-004-635-001 Out Serv-R&M-Bldg&Structure	1,200.00	0.00	751.77	0.00	448.23	37
001-004-635-099 Outside Serv-R&M-All Other	0.00	110.00	725.00	0.00	-725.00	0
001-004-640-000 Rental (Was Freight Before 10	3,000.00	0.00	0.00	0.00	3,000.00	100
001-004-675-000 Election Expense	75,000.00	0.00	111,819.94	0.00	-36,819.94	-49
001-004-676-000 Miscellaneous	2,500.00	59.08	2,300.84	0.00	199.16	8
001-004-683-000 Subscriptions & Dues	2,500.00	1,000.00	3,734.00	0.00	-1,234.00	-49
001-004-684-000 Travel & Training (W/Modf)	40,000.00	0.00	2,746.96	0.00	37,253.04	93
001-004-684-001 Travel (Incl Mileage)	0.00	948.34	6,150.21	0.00	-6,150.21	0
001-004-684-002 Meals & Lodging	0.00	6,916.41	11,144.07	0.00	-11,144.07	0
001-004-684-003 Registration	0.00	618.80	8,794.00	0.00	-8,794.00	0
001-004-684-004 Travel & Training - Other	5,000.00	0.00	193.74	0.00	4,806.26	96
001-004-685-000 Civil Service Expense	12,000.00	352.34	5,929.01	0.00	6,070.99	51
001-004-686-000 Recodification Of Cty Ord	5,000.00	0.00	3,745.75	0.00	1,254.25	25
001-004-693-000 Property Taxes-16Th Sect	200.00	0.00	164.15	0.00	35.85	18
001-004-694-000 Bank Errors/Bank Charges	2,500.00	747.89	7,329.60	0.00	-4,829.60	-193
001-004-703-000 Advertising City Resource	20,000.00	0.00	25,259.00	0.00	-5,259.00	-26
001-004-725-000 Assets To Be Capitalized	30,000.00	2,148.00	396,698.00	0.00	-366,698.00	-1,222
001-004-750-000 Sp Projects - Row	0.00	0.00	933.46	63,933.55	-64,867.01	0
001-004-750-001 Spec Proj	200,000.00	0.00	118,617.21	16,719.00	64,663.79	32
001-004-780-000 Equipment Lease Purchase	412,500.00	35,377.79	426,802.73	0.00	-14,302.73	-3
001-004-950-000 Transfer Out	1,868,000.00	0.00	748,894.78	0.00	1,119,105.22	60
Finance & Administration Subtotal	5,226,255.24	208,992.86	4,113,552.23	83,570.48	1,029,132.53	20

BUDGET REPORT BY DEPARTMENT - EXPENDITURE

Fiscal Year Start Date: 10/01/2024
Current Period End Date: 08/31/2025

City Of Columbus Ms
FY 2024-2025
Ideal Remaining Percent: 8 %

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
Department: 005 Information Technology						
001-005-420-000 It Salaries	92,996.80	7,368.51	87,854.30	0.00	5,142.50	6
001-005-465-000 Matching Retirement	16,739.42	1,355.80	15,799.56	0.00	939.86	6
001-005-466-000 Matching Social Security	7,114.26	554.15	6,618.65	0.00	495.61	7
001-005-468-000 Board Paid Insurance	6,281.31	522.34	2,089.36	0.00	4,191.95	67
001-005-491-000 Workers' Comp Premiums	2,194.72	0.00	1,000.00	0.00	1,194.72	54
001-005-500-000 Supplies-Non-Op-Office	7,000.00	413.57	7,464.56	0.00	-464.56	-7
001-005-501-000 Supplies-Non-Op-Equip Not Capitalized	2,000.00	0.00	148.13	0.00	1,851.87	93
001-005-540-000 Supplies-Op-Equip Not Capitalized	0.00	0.00	176.64	0.00	-176.64	0
001-005-559-000 Operating Supplies-Other	5,000.00	0.00	4,417.18	1,579.00	-996.18	-20
001-005-600-000 Professional Services	13,380.00	0.00	5,288.34	0.00	8,091.66	60
001-005-600-001 Prof Serv-Accounting	0.00	658.34	5,925.06	0.00	-5,925.06	0
001-005-603-000 Computer Expense	6,600.00	0.00	5,736.10	0.00	863.90	13
001-005-605-000 Communication (Postage,Wire	170,000.00	16,718.33	220,287.93	0.00	-50,287.93	-30
001-005-608-000 Telephone	30,000.00	0.00	8,975.76	0.00	21,024.24	70
001-005-640-000 Rental (Was Freight Before 10	80,000.00	5,370.30	89,746.17	0.00	-9,746.17	-12
001-005-681-000 Maintenance & Support Contract	133,000.00	13,607.29	305,633.41	0.00	-172,633.41	-130
001-005-684-000 Travel & Training (W/Modf)	3,000.00	0.00	0.00	0.00	3,000.00	100
001-005-725-000 Assets To Be Capitalized	100,000.00	5,418.00	77,607.19	8,051.70	14,341.11	14
Information Technology Subtotal	675,306.51	51,986.63	844,768.34	9,630.70	-179,092.53	-27
Department: 009 Crime Lab						
001-009-421-000 Salaries	212,265.40	7,540.26	90,361.65	0.00	121,903.75	57
001-009-465-000 Matching Retirement	38,756.29	1,650.53	17,676.25	0.00	21,080.04	54
001-009-466-000 Matching Social Security	14,920.10	680.37	7,454.78	0.00	7,465.32	50
001-009-468-000 Board Paid Insurance	18,804.24	1,044.68	11,491.48	0.00	7,312.76	39
001-009-491-000 Workers' Comp Premiums	16,881.51	0.00	10,000.00	0.00	6,881.51	41
001-009-499-000 Overtime Pay	10,000.00	1,430.03	7,924.72	0.00	2,075.28	21
001-009-500-000 Supplies-Non-Op-Office	3,000.00	282.08	671.33	1,222.30	1,106.37	37
001-009-503-000 Supplies-Non-Op-Subs & Dues	500.00	0.00	0.00	0.00	500.00	100
001-009-535-000 Uniforms	500.00	0.00	672.67	0.00	-172.67	-35
001-009-540-000 Supplies-Op-Equip Not Capitalized	500.00	0.00	0.00	500.00	0.00	0
001-009-559-000 Operating Supplies-Other	27,000.00	172.14	6,868.58	2,522.86	17,608.56	65
001-009-560-000 Supplies-R&M-Bldg Matls & R	1,700.00	108.29	1,273.72	0.00	426.28	25
001-009-585-000 Supplies-R&M-To All Other	3,000.00	0.00	0.00	0.00	3,000.00	100
001-009-600-000 Professional Services	6,415.00	30.00	690.00	0.00	5,725.00	89
001-009-600-009 Prof Serv-Medical	125.00	125.00	125.00	0.00	0.00	0
001-009-630-000 Utilities	20,000.00	1,289.03	14,904.90	0.00	5,095.10	25
001-009-635-099 Outside Serv-R&M-All Other	0.00	50.00	275.00	0.00	-275.00	0
001-009-640-000 Rental (Was Freight Before 10	10,000.00	494.09	12,040.59	0.00	-2,040.59	-20
001-009-683-000 Subscriptions & Dues	800.00	0.00	325.00	0.00	475.00	59
001-009-684-000 Travel & Training (W/Modf)	10,000.00	3,700.49	5,697.27	1,750.00	2,552.73	26
001-009-684-001 Travel (Incl Mileage)	0.00	37.01	773.82	0.00	-773.82	0
001-009-684-002 Meals & Lodging	0.00	0.00	461.03	0.00	-461.03	0
001-009-684-003 Registration	0.00	0.00	160.00	0.00	-160.00	0
001-009-725-000 Assets To Be Capitalized	30,000.00	2,922.71	40,978.55	0.00	-10,978.55	-37
Crime Lab Subtotal	425,167.54	21,556.71	230,826.34	5,995.16	188,346.04	44
Department: 010 Police Department						
001-010-399-000 Overtime Police Clerical	0.00	24.50	31.84	0.00	-31.84	0
001-010-421-000 Police Salaries	3,245,694.68	219,586.67	2,528,306.98	0.00	717,387.70	22

BUDGET REPORT BY DEPARTMENT - EXPENDITURE

Fiscal Year Start Date: 10/01/2024
Current Period End Date: 08/31/2025

City Of Columbus Ms
FY 2024-2025
Ideal Remaining Percent: 8 %

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
001-010-465-000 Matching Retirement	527,153.24	49,154.20	544,127.88	0.00	-16,974.64	-3
001-010-466-000 Matching Social Security	234,233.42	20,001.61	226,888.59	0.00	7,344.83	3
001-010-468-000 Board Paid Insurance	421,106.73	36,815.07	403,293.05	0.00	17,813.68	4
001-010-491-000 Workers' Comp Premiums	71,251.23	0.00	27,274.76	0.00	43,976.47	62
001-010-498-000 Temp-Agency Workers	7,500.00	0.00	0.00	0.00	7,500.00	100
001-010-499-000 Overtime Pay	350,000.00	48,085.21	509,846.47	0.00	-159,846.47	-46
001-010-501-000 Supplies-Non-Op-Equip Not C:	1,000.00	0.00	749.59	0.00	250.41	25
001-010-502-000 Supplies-Non-Op-Other	5,000.00	788.26	1,298.65	1,802.34	1,899.01	38
001-010-503-000 Supplies-Non-Op-Subs & Due:	10,000.00	1,557.00	11,973.10	0.00	-1,973.10	-20
001-010-515-000 Supplies-Op-Food For Anml	2,000.00	44.79	421.64	937.54	640.82	32
001-010-516-000 Supplies-Op-Animal Cntrl	6,000.00	0.00	679.90	0.00	5,320.10	89
001-010-520-000 Supplies-Op-Prisoner Meals &	300,000.00	313.00	144,045.00	474.00	155,481.00	52
001-010-525-000 Fuel	1,000.00	0.00	0.00	0.00	1,000.00	100
001-010-535-000 Uniforms	30,000.00	2,431.70	23,445.21	7,256.12	-701.33	-2
001-010-540-000 Supplies-Op-Equip Not Capital	10,000.00	0.00	7,200.14	41.85	2,758.01	28
001-010-551-000 Supplies - K9	0.00	0.00	2,867.76	0.00	-2,867.76	0
001-010-559-000 Operating Supplies-Other	30,000.00	5,366.67	26,408.57	2,546.57	1,044.86	3
001-010-560-000 Supplies-R&M-Bldg Matls & R	500.00	0.00	0.00	0.00	500.00	100
001-010-570-000 Supp-R&M-Veh/Equip-Police	5,000.00	800.00	3,513.09	230.00	1,256.91	25
001-010-600-000 Professional Services	7,577.90	2,047.00	6,552.25	302.00	723.65	10
001-010-600-009 Prof Serv-Medical	6,137.00	1,012.00	5,297.00	840.00	0.00	0
001-010-605-000 Communication (Postage,Wire	12,000.00	0.00	3,968.67	0.00	8,031.33	67
001-010-615-000 Advertising-After 9/30/11	4,000.00	0.00	0.00	0.00	4,000.00	100
001-010-624-000 Surety Bonds	350.00	0.00	0.00	0.00	350.00	100
001-010-630-000 Utilities - Electric	55,000.00	6,313.35	51,550.03	0.00	3,449.97	6
001-010-635-000 Out Serv-R&M-Not Veh/Equip/R	20,000.00	5,710.00	14,049.05	1,407.50	4,543.45	23
001-010-635-099 Outside Serv-R&M-All Other	0.00	0.00	55.00	0.00	-55.00	0
001-010-640-000 Rental (Was Freight Before 10	12,000.00	0.00	0.00	0.00	12,000.00	100
001-010-670-000 Os Serv-R&M-Veh/Equip/Radio-	9,800.00	0.00	8,146.37	871.12	782.51	8
001-010-670-001 Out Serv-R&M-Police-Non-Acc	2,186.16	0.00	1,808.08	300.00	78.08	4
001-010-676-000 Miscellaneous	0.00	61.50	617.46	0.00	-617.46	0
001-010-681-000 Maintenance & Support Contar	130,000.00	31,045.24	98,959.85	0.00	31,040.15	24
001-010-684-000 Travel & Training (W/Modf)	43,300.00	2,187.98	38,193.24	0.00	5,106.76	12
001-010-684-001 Travel (Incl Mileage)	0.00	392.35	2,043.02	0.00	-2,043.02	0
001-010-684-002 Meals & Lodging	0.00	3,677.89	13,441.01	0.00	-13,441.01	0
001-010-684-003 Registration	0.00	0.00	3,070.00	0.00	-3,070.00	0
001-010-725-000 Assets To Be Capitalized	20,000.00	23,460.40	143,874.20	1,730.00	-125,604.20	-628
Police Department Subtotal	5,579,790.36	460,876.39	4,853,997.45	18,739.04	707,053.87	13
Department: 011 Municipal Court						
001-011-421-000 Court Clerical Salaries	423,431.13	18,890.75	286,785.77	0.00	136,645.36	32
001-011-465-000 Matching Retirement	67,623.04	3,495.04	51,734.43	0.00	15,888.61	23
001-011-466-000 Matching Social Security	30,634.75	1,359.05	20,524.36	0.00	10,110.39	33
001-011-468-000 Board Insurance	135,554.19	5,472.12	87,360.27	0.00	48,193.92	36
001-011-491-000 Workers' Comp Premiums	9,450.73	0.00	4,000.00	0.00	5,450.73	58
001-011-499-000 Overtime	1,500.00	104.00	1,003.81	0.00	496.19	33
001-011-500-000 Supplies-Non-Op-Office	7,500.00	229.00	4,897.19	625.43	1,977.38	26
001-011-535-000 Uniforms	5,000.00	0.00	0.00	0.00	5,000.00	100
001-011-559-000 Operating Supplies-Other	0.00	0.00	30.00	0.00	-30.00	0
001-011-600-000 Professional Services	2,500.00	650.00	650.00	0.00	1,850.00	74
001-011-606-000 Collection Expense	1,500.00	0.00	0.00	0.00	1,500.00	100

BUDGET REPORT BY DEPARTMENT - EXPENDITURE

Fiscal Year Start Date: 10/01/2024
Current Period End Date: 08/31/2025

City Of Columbus Ms
FY 2024-2025
Ideal Remaining Percent: 8 %

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
001-011-615-000 Advertising-After 9/30/11	150.00	0.00	0.00	0.00	150.00	100
001-011-671-000 Refunds Fines & Fortiture	1,000.00	0.00	413.00	0.00	587.00	59
001-011-684-000 Travel & Training (W/Modf)	1,500.00	0.00	0.00	0.00	1,500.00	100
001-011-684-001 Travel (Incl Mileage)	0.00	0.00	370.72	0.00	-370.72	0
001-011-684-003 Registration	0.00	0.00	400.00	0.00	-400.00	0
Municipal Court Subtotal	687,343.84	30,199.96	458,169.55	625.43	228,548.86	33
Department: 012 Drug Court						
001-012-421-000 Salaries	0.00	0.00	350.00	0.00	-350.00	0
001-012-465-000 Matching Retirement	0.00	0.00	62.65	0.00	-62.65	0
001-012-466-000 Matching Social Security	0.00	0.00	26.41	0.00	-26.41	0
Drug Court Subtotal	0.00	0.00	439.06	0.00	-439.06	0
Department: 016 Fire Department						
001-016-420-000 Salaries-Fire Department	3,154,139.59	212,663.52	2,714,591.69	0.00	439,547.90	14
001-016-465-000 Matching Retirement	535,441.17	50,579.80	639,848.22	0.00	-104,407.05	-19
001-016-466-000 Matching Social Security	233,647.62	20,124.10	262,012.61	0.00	-28,364.99	-12
001-016-468-000 Board Paid Insurance	625,403.52	58,394.97	655,627.24	0.00	-30,223.72	-5
001-016-491-000 Workers' Comp Premiums	71,036.75	0.00	71,036.75	0.00	0.00	0
001-016-499-000 Overtime Pay	525,000.00	62,226.75	844,137.04	0.00	-319,137.04	-61
001-016-500-000 Supplies-Non-Op-Office	3,000.00	148.70	2,669.67	252.72	77.61	3
001-016-502-000 Supplies-Non-Op-Other	12,700.00	964.88	12,575.26	0.00	124.74	1
001-016-503-000 Supplies-Non-Op-Subs & Dues	500.00	0.00	0.00	0.00	500.00	100
001-016-516-000 Supplies-Op-Animal Cntrl	950.00	307.16	843.69	0.00	106.31	11
001-016-535-000 Uniforms	23,200.00	0.00	8,455.04	12,324.96	2,420.00	10
001-016-540-000 Supplies-Op-Equip Not Capital	10,000.00	164.84	4,178.33	784.00	5,037.67	50
001-016-559-000 Operating Supplies-Other	60,000.00	27,797.28	45,211.36	5,202.50	9,586.14	16
001-016-560-000 Supplies-R&M-Bldg Mats & Ri	7,000.00	242.61	6,898.36	12.13	89.51	1
001-016-571-000 Supp-Veh/Eqp-Parts-Fire	10,000.00	78.75	9,637.33	336.00	26.67	0
001-016-600-000 Professional Services	27,450.00	300.00	26,893.22	0.00	556.78	2
001-016-600-009 Prof Serv-Medical	800.00	0.00	1,063.00	0.00	-263.00	-33
001-016-605-000 Communication (Postage,Wire	500.00	0.00	665.08	0.00	-165.08	-33
001-016-610-000 Shipping (Was Radio Before 1	500.00	0.00	0.00	0.00	500.00	100
001-016-615-000 Advertising-After 9/30/11	100.00	0.00	0.00	0.00	100.00	100
001-016-630-000 Utilities	45,000.00	5,863.07	54,238.46	0.00	-9,238.46	-21
001-016-634-000 Repair & Maint Office Equ	3,000.00	0.00	29.99	0.00	2,970.01	99
001-016-635-099 Outside Serv-R&M-All Other	0.00	150.00	1,475.00	0.00	-1,475.00	0
001-016-640-000 Rental (Was Freight Before 10	1,000.00	116.00	349.00	0.00	651.00	65
001-016-671-000 Out Serv-R&M-Veh/Eqp/Radio	20,000.00	223.77	19,442.55	349.85	207.60	1
001-016-676-000 Miscellaneous	0.00	0.00	12.00	0.00	-12.00	0
001-016-681-000 Maintenance & Support Contar	18,000.00	492.50	12,365.50	110.00	5,524.50	31
001-016-683-000 Subscriptions & Dues	500.00	0.00	0.00	0.00	500.00	100
001-016-684-000 Travel & Training (W/Modf)	40,520.00	500.00	12,812.05	2,814.36	24,893.59	61
001-016-684-001 Travel (Incl Mileage)	0.00	71.84	1,115.07	0.00	-1,115.07	0
001-016-684-002 Meals & Lodging	0.00	1,052.89	12,075.21	0.00	-12,075.21	0
001-016-687-000 Education & Training	5,000.00	0.00	600.00	0.00	4,400.00	88
001-016-688-000 Fire Prevention	6,000.00	0.00	2,724.93	2,663.75	611.32	10
001-016-725-000 Assets To Be Capitalized	0.00	0.00	285,441.57	0.00	-285,441.57	0
Fire Department Subtotal	5,440,388.65	442,463.43	5,709,025.22	24,850.27	-293,486.84	-5
Department: 018 Inspection						
001-018-420-000 Salaries - Inspection	229,382.40	16,170.90	219,339.15	0.00	10,043.25	4

BUDGET REPORT BY DEPARTMENT - EXPENDITURE

Fiscal Year Start Date: 10/01/2024
Current Period End Date: 08/31/2025

City Of Columbus Ms
FY 2024-2025
Ideal Remaining Percent: 8 %

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
001-018-465-000 Matching Retirement	36,320.54	2,980.14	37,897.90	0.00	-1,577.36	-4
001-018-466-000 Matching Social Security	17,547.76	1,211.77	16,389.55	0.00	1,158.21	7
001-018-468-000 Board Paid Insurance	35,745.24	2,481.96	36,473.91	0.00	-728.67	-2
001-018-491-000 Workers' Comp Premiums	5,413.43	0.00	3,000.00	0.00	2,413.43	45
001-018-499-000 Overtime Pay	2,000.00	25.49	1,171.96	0.00	828.04	41
001-018-500-000 Supplies-Non-Op-Office	4,000.00	858.37	3,384.45	308.61	306.94	8
001-018-502-000 Supplies-Non-Op-Other	500.00	30.99	49.99	19.00	431.01	86
001-018-503-000 Supplies-Non-Op-Subs & Due:	600.00	0.00	239.99	0.00	360.01	60
001-018-535-000 Uniforms	800.00	0.00	222.34	0.00	577.66	72
001-018-559-000 Operating Supplies-Other	4,500.00	0.00	2,192.00	72.00	2,236.00	50
001-018-600-000 Professional Services	180.00	0.00	70.00	0.00	110.00	61
001-018-600-009 Prof Serv-Medical	180.00	0.00	0.00	180.00	0.00	0
001-018-615-000 Advertising-After 9/30/11	600.00	0.00	655.82	0.00	-55.82	-9
001-018-630-000 Utilities	6,000.00	638.34	4,593.35	0.00	1,406.65	23
001-018-635-000 Out Serv-R&M-Not Veh/Equip/R	500.00	108.00	396.00	0.00	104.00	21
001-018-635-099 Outside Serv-R&M-All Other	0.00	0.00	36.00	0.00	-36.00	0
001-018-676-000 Miscellaneous	0.00	0.00	24.00	0.00	-24.00	0
001-018-684-000 Travel & Training (W/Modf)	7,000.00	0.00	0.00	0.00	7,000.00	100
001-018-890-000 Refund Fees, Fines, Overpymt	500.00	0.00	0.00	0.00	500.00	100
Inspection Subtotal	351,769.37	24,505.96	326,136.41	579.61	25,053.35	7
Department: 019 Code Enforcement						
001-019-420-000 Salaries	80,267.20	6,196.05	73,301.52	0.00	6,965.68	9
001-019-465-000 Matching Retirement	14,204.74	1,141.12	13,186.47	0.00	1,018.27	7
001-019-466-000 Matching Social Security	6,037.01	456.93	5,417.90	0.00	619.11	10
001-019-468-000 Board Paid Insurance	12,536.16	1,437.28	15,810.08	0.00	-3,273.92	-26
001-019-491-000 Workers' Comp Premiums	1,862.40	0.00	1,000.00	0.00	862.40	46
001-019-499-000 Overtime Pay	0.00	5.63	22.51	0.00	-22.51	0
001-019-500-000 Supplies-Non-Op-Office	3,000.00	0.00	949.49	833.09	1,217.42	41
001-019-503-000 Supp-Non-Op-Subscriptions &	500.00	0.00	463.50	0.00	36.50	7
001-019-535-000 Uniforms	600.00	0.00	234.00	0.00	366.00	61
001-019-540-000 Supplies-Op-Equip Not Capital	400.00	0.00	0.00	0.00	400.00	100
001-019-559-000 Operating Supplies-Other	4,000.00	0.00	2,856.97	0.00	1,143.03	29
001-019-600-000 Professional Services	30,000.00	0.00	460.80	0.00	29,539.20	98
001-019-600-007 Prof Serv-Legal-Dilapidated Pr	0.00	636.09	15,226.80	0.00	-15,226.80	0
001-019-600-010 Prof Serv-Other	0.00	0.00	8,000.00	0.00	-8,000.00	0
001-019-676-000 Miscellaneous	0.00	0.00	458.00	0.00	-458.00	0
001-019-680-000 Asbestos Testing	25,000.00	4,485.00	22,635.00	500.00	1,865.00	7
001-019-684-000 Travel & Training (W/Modf)	3,000.00	0.00	-109.00	0.00	3,109.00	104
001-019-684-001 Travel (Incl Mileage)	0.00	0.00	61.79	0.00	-61.79	0
001-019-684-002 Meals & Lodging	0.00	0.00	218.00	0.00	-218.00	0
001-019-684-003 Registration	0.00	0.00	275.00	0.00	-275.00	0
Code Enforcement Subtotal	181,407.51	14,358.10	160,468.83	1,333.09	19,605.59	11
Department: 021 Street Repair & Construct						
001-021-410-000 Salaries-Ditching	0.00	22,150.55	271,284.88	0.00	-271,284.88	0
001-021-420-000 Salaries-Street Repair	1,917,100.08	111,389.54	1,309,028.63	0.00	608,071.45	32
001-021-465-000 Matching Retirement	297,741.35	26,296.58	291,650.79	0.00	6,090.56	2
001-021-466-000 Matching Social Security	137,262.83	10,655.07	121,036.40	0.00	16,226.43	12
001-021-468-000 Board Paid Insurance	386,024.73	29,815.77	325,881.87	0.00	60,142.86	16
001-021-491-000 Workers' Comp Premiums	43,735.61	0.00	41,325.35	0.00	2,410.26	6

BUDGET REPORT BY DEPARTMENT - EXPENDITURE

City Of Columbus Ms

Fiscal Year Start Date: 10/01/2024

FY 2024-2025

Current Period End Date: 08/31/2025

Ideal Remaining Percent: 8 %

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
001-021-499-000 Overtime Pay	15,000.00	9,376.04	41,118.68	0.00	-26,118.68	-174
001-021-500-000 Supplies-Non-Op-Office	3,500.00	807.58	2,115.97	1,133.39	250.64	7
001-021-502-000 Supplies-Non-Op-Other	500.00	0.00	0.00	0.00	500.00	100
001-021-525-000 Os-Fuel, Oil, & Grease	400,000.00	37,461.85	339,334.98	36,270.42	24,394.60	6
001-021-535-000 Uniforms	65,000.00	4,278.15	51,762.88	2,703.49	10,533.63	16
001-021-540-000 Supplies-Os-Equip Not Capital	1,000.00	0.00	0.00	0.00	1,000.00	100
001-021-559-000 Operating Supplies-Other	40,000.00	3,266.89	24,843.39	5,945.60	9,211.01	23
001-021-560-000 Supplies-R&M-Bldg Matls & R	30,000.00	0.00	0.00	0.00	30,000.00	100
001-021-572-000 Supp-R&M-Veh/Equip-Pub Wrks	1,500.00	0.00	1,430.74	0.00	69.26	5
001-021-580-000 Supplies-R&M-Streets	59,231.82	2,255.23	39,735.37	25,231.38	-5,734.93	-10
001-021-580-001 Supp-R&M-Strt-Asph Hot Mix	0.00	0.00	510.00	0.00	-510.00	0
001-021-580-004 Supp-R&M-Strt-Concrete	50.00	0.00	49.99	0.00	0.01	0
001-021-580-009 Supp-R&M-Strt-Signs&Marker	48,441.80	0.00	47,195.46	1,276.34	-30.00	0
001-021-581-000 Supplies-R&M-Sidewalks	15,000.00	0.00	1,274.70	2,281.45	11,443.85	76
001-021-582-000 Supplies-R&M-Pipes & Culvert	30,000.00	2,120.60	9,352.48	7,343.12	13,304.40	44
001-021-582-001 Supp-R&M-Pipe&Culvrt-Asph I	0.00	0.00	581.95	0.00	-581.95	0
001-021-585-000 Supplies-R&M-To All Other	1,500.00	0.00	0.00	0.00	1,500.00	100
001-021-600-000 Professional Services	12,325.00	0.00	7,920.00	0.00	4,405.00	36
001-021-600-009 Prof Serv - Medical	2,141.00	95.00	1,591.00	550.00	0.00	0
001-021-605-000 Communication (Postage,Wire	200.00	0.00	0.00	0.00	200.00	100
001-021-610-000 Shipping (Was Radio Before 1	600.00	0.00	0.00	0.00	600.00	100
001-021-615-000 Travel & Training	0.00	0.00	542.23	0.00	-542.23	0
001-021-630-000 Utilities	65,000.00	3,945.22	59,178.41	180.00	5,641.59	9
001-021-631-000 Utilities - Outdoor Light	0.00	0.00	337.79	0.00	-337.79	0
001-021-632-000 Utilities - Water	0.00	0.00	556.00	0.00	-556.00	0
001-021-633-000 Utilities - Sewer	0.00	0.00	120.00	0.00	-120.00	0
001-021-635-000 Out Serv-R&P-Not Veh/Equip/R	7,025.82	0.00	3,345.30	3,622.30	58.22	1
001-021-635-002 Out Serv-R&M-Grnd Maintena	2,910.00	0.00	0.00	0.00	2,910.00	100
001-021-635-099 Outside Serv-R&M-All Other	2,006.41	44.00	220.00	359.20	1,427.21	71
001-021-640-000 Rental (Was Freight Before 10	5,000.00	1,700.00	3,400.00	0.00	1,600.00	32
001-021-660-000 Street Markers & Signs	5,000.00	563.16	563.16	0.00	4,436.84	89
001-021-672-000 Out Serv-R&M-Veh/Equip/Radio	40,618.52	4,119.35	19,151.94	8,030.13	13,436.45	33
001-021-672-001 Out Serv-R&M-Strt-Nonacc	750.64	0.00	0.00	0.00	750.64	100
001-021-676-000 Miscellaneous	0.00	0.00	48.00	0.00	-48.00	0
001-021-680-000 Ditch Spraying	20,000.00	0.00	2,080.00	0.00	17,920.00	90
001-021-684-000 Travel & Training (W/Modf)	7,132.00	0.00	1,661.08	267.88	5,203.04	73
001-021-684-001 Travel (Incl Mileage)	0.00	0.00	569.47	0.00	-569.47	0
001-021-684-002 Meals & Lodging	0.00	0.00	857.50	0.00	-857.50	0
001-021-684-003 Registration	868.00	269.00	568.00	300.00	0.00	0
001-021-689-000 Flowers For City-Tb'S Projects	15,000.00	0.00	15,290.95	1,148.00	-1,438.95	-10
001-021-693-000 Mosquito Spray	1,000.00	0.00	0.00	0.00	1,000.00	100
001-021-725-000 Assets To Be Capitalized	10,000.00	0.00	154,888.28	0.00	-144,888.28	-1,449
Street Repair & Construct Subtotal	3,690,165.61	270,609.58	3,192,403.62	96,642.70	401,119.29	11
Department: 028 Solid Waste						
001-028-503-000 Recycling	0.00	19,340.65	102,594.43	0.00	-102,594.43	0
001-028-601-000 Garbage Collection-Dumpng	200,000.00	17,941.30	178,746.67	0.00	21,253.33	11
001-028-602-000 Garbage Collection-Pickup	1,600,000.00	133,502.16	1,364,686.87	0.00	235,313.13	15
001-028-603-000 Garbage Collection-Recycl	78,000.00	0.00	0.00	0.00	78,000.00	100
Solid Waste Subtotal	1,878,000.00	170,784.11	1,646,027.97	0.00	231,972.03	12

BUDGET REPORT BY DEPARTMENT - EXPENDITURE

City Of Columbus Ms

Fiscal Year Start Date: 10/01/2024

FY 2024-2025

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Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
Department: 037 Convention Center						
001-037-420-000 Salaries-Convention Cente	194,648.51	11,737.83	136,967.33	0.00	57,681.18	30
001-037-465-000 Matching Retirement	23,655.44	2,415.35	26,534.38	0.00	-2,878.94	-12
001-037-466-000 Matching Social Security	16,152.02	966.19	10,879.86	0.00	5,272.16	33
001-037-468-000 Board Paid Insurance	42,103.39	2,518.88	25,618.32	0.00	16,485.07	39
001-037-491-000 Workers' Comp Premiums	9,610.29	0.00	3,000.00	0.00	6,610.29	69
001-037-499-000 Overtime Pay	19,584.35	1,389.10	10,557.27	0.00	9,027.08	46
001-037-500-000 Supplies-Non-Op-Office	1,200.00	0.00	0.00	1,000.00	200.00	17
001-037-502-000 Supplies-Non-Op-Other	400.00	0.00	25.00	0.00	375.00	94
001-037-510-000 Supplies-Op-Cleaning & Janitc	14,000.00	371.83	3,526.78	1,050.46	9,422.76	67
001-037-535-000 Uniforms	1,400.00	0.00	1,073.00	0.00	327.00	23
001-037-559-000 Operating Supplies-Other	10,000.00	610.83	7,609.06	1,300.00	1,090.94	11
001-037-559-001 Supplies-Op-Other-Dept Use	400.00	0.00	0.00	0.00	400.00	100
001-037-560-000 Supplies-R&M-Bldg Matls & R	2,000.00	0.00	0.00	0.00	2,000.00	100
001-037-600-010 Professional Serv - Other	8,500.00	575.00	5,441.00	90.00	2,969.00	35
001-037-615-000 Advertising	2,000.00	0.00	0.00	0.00	2,000.00	100
001-037-630-000 Utilities - Electric	71,000.00	9,305.56	62,283.17	0.00	8,716.83	12
001-037-635-000 Out Serv-R&M-Not Veh/Equip/R	27,000.00	80.00	5,242.17	0.00	21,757.83	81
001-037-635-001 Out Serv-R&M-Bldg&Structure	10,000.00	1,316.75	5,937.94	0.00	4,062.06	41
001-037-635-099 Outside Serv-R&M-All Other	200.00	0.00	0.00	0.00	200.00	100
001-037-672-000 Refund Of Dep-Conv Center	7,200.00	0.00	2,600.00	0.00	4,600.00	64
001-037-684-000 Travel & Training (W/Modf)	4,400.00	0.00	0.00	0.00	4,400.00	100
001-037-684-003 Registration	0.00	845.00	865.00	0.00	-865.00	0
001-037-725-000 Assets To Be Capitalized	10,000.00	0.00	0.00	9,999.68	0.32	0
001-037-890-000 Refund Fees, Fines, Ovrpymnt	1,600.00	0.00	0.00	0.00	1,600.00	100
Convention Center Subtotal	477,054.00	32,132.32	308,160.28	13,440.14	155,453.58	33
Department: 041 Care & Maintenance Public						
001-041-420-000 Salaries-Janitors	67,932.80	2,825.60	35,739.73	0.00	32,193.07	47
001-041-465-000 Matching Retirement	11,291.90	565.00	7,020.38	0.00	4,271.52	38
001-041-466-000 Matching Social Security	4,799.06	234.91	2,987.57	0.00	1,811.49	38
001-041-468-000 Board Paid Insurance	6,268.08	0.00	0.00	0.00	6,268.08	100
001-041-491-000 Workers' Comp Premiums	1,480.49	0.00	1,480.49	0.00	0.00	0
001-041-499-000 Overtime Pay	3,800.00	245.04	3,313.33	0.00	486.67	13
001-041-510-000 Supplies-Op-Cleaning & Janitc	3,500.00	0.00	733.66	188.00	2,578.34	74
001-041-535-000 Uniforms	2,000.00	0.00	0.00	0.00	2,000.00	100
001-041-560-000 Supplies-R&M-Bldg Matls & R	4,000.00	296.29	2,603.88	100.00	1,296.12	32
001-041-627-000 Utilities - Street Lights	300,000.00	33,157.42	293,237.79	0.00	6,762.21	2
001-041-630-000 Utilities - Electric	45,000.00	3,062.96	68,554.73	0.00	-23,554.73	-52
001-041-631-000 Utilities - Outdoor Light	0.00	0.00	5,727.59	0.00	-5,727.59	0
001-041-632-000 Utilities - Water	0.00	0.00	56.00	0.00	-56.00	0
001-041-635-000 Out Serv-R&M-Not Veh/Equip/R	1,000.00	260.61	340.61	0.00	659.39	66
001-041-635-001 Out Serv-R&M-Bldg&Structure	100,000.00	2,698.17	31,744.95	34,396.85	33,858.20	34
001-041-635-099 Outside Serv-R&M-All Other	0.00	0.00	35.00	0.00	-35.00	0
001-041-664-000 Public Parking Lots	4,000.00	230.00	2,530.00	0.00	1,470.00	37
001-041-684-000 Travel & Training (W/Modf)	300.00	0.00	0.00	0.00	300.00	100
001-041-692-000 Farmer'S Market Pavilion	4,000.00	465.00	1,515.40	550.00	1,934.60	48
001-041-725-000 Assets To Be Capitalized	7,000.00	0.00	0.00	0.00	7,000.00	100
Care & Maintenance Public Subtotal	566,372.33	44,041.00	457,621.11	35,234.85	73,516.37	13
Department: 042 City Planning & Comm Deve						

BUDGET REPORT BY DEPARTMENT - EXPENDITURE

City Of Columbus Ms

Fiscal Year Start Date: 10/01/2024

FY 2024-2025

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Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
001-042-410-000 Salaries-Federal Programs	133,276.00	10,584.87	123,758.58	0.00	9,517.42	7
001-042-465-000 Matching Retirement	23,989.69	1,948.84	23,665.12	0.00	324.57	1
001-042-466-000 Matching Social Security	10,195.61	785.01	9,792.30	0.00	403.31	4
001-042-468-000 City Match Bc/Bs 022	18,497.88	1,541.49	16,956.39	0.00	1,541.49	8
001-042-491-000 Workers' Comp Premiums	3,145.31	0.00	2,000.00	0.00	1,145.31	36
001-042-499-000 Overtime Pay	500.00	6.65	7,856.76	0.00	-7,356.76	-1,471
001-042-500-000 Supplies-Non-Op-Office	1,500.00	0.00	0.00	466.83	1,033.17	69
001-042-503-000 Supplies-Non-Op-Subs & Due:	0.00	0.00	1,599.00	0.00	-1,599.00	0
001-042-559-000 Operating Supplies-Other	1,200.00	0.00	141.22	0.00	1,058.78	88
001-042-615-000 Advertising-After 9/30/11	2,000.00	0.00	0.00	0.00	2,000.00	100
001-042-630-000 Utilities - Electric	3,000.00	265.77	3,369.44	0.00	-369.44	-12
001-042-635-000 Out Serv-R&M-Not Veh/Equip/R	160.00	0.00	0.00	0.00	160.00	100
001-042-676-000 Miscellaneous	0.00	0.00	118.90	0.00	-118.90	0
001-042-684-000 Travel & Training (W/Modf)	8,000.00	0.00	2,439.97	0.00	5,560.03	70
001-042-684-001 Travel (Incl Mileage)	0.00	0.00	320.74	0.00	-320.74	0
001-042-684-002 Meals & Lodging	0.00	451.36	545.16	0.00	-545.16	0
001-042-684-003 Registration	0.00	0.00	943.80	0.00	-943.80	0
City Planning & Comm Deve Subtotal	205,464.49	15,583.99	193,507.38	466.83	11,490.28	6
Department: 043 Community Outreach						
001-043-410-000 Salaries	62,756.80	7,173.84	52,874.88	0.00	9,881.92	16
001-043-465-000 Matching Retirement	10,756.22	698.04	7,742.16	0.00	3,014.06	28
001-043-466-000 Matching Social Security	4,571.40	533.49	3,922.84	0.00	648.56	14
001-043-468-000 City Match Bc/Bs 022	5,441.28	1,019.15	10,795.10	0.00	-5,353.82	-98
001-043-491-000 Workers' Comp Premiums	1,410.26	0.00	1,410.26	0.00	0.00	0
001-043-499-000 Overtime Pay	0.00	69.83	201.45	0.00	-201.45	0
001-043-500-000 Supplies-Non-Op-Office	1,500.00	0.00	1,339.17	0.00	160.83	11
001-043-503-000 Supplies-Non-Op-Subs & Due:	5,000.00	0.00	609.33	0.00	4,390.67	88
001-043-559-001 Youth Programs	50,000.00	0.00	0.00	0.00	50,000.00	100
001-043-615-000 Advertising-After 9/30/11	200.00	0.00	3,165.00	0.00	-2,965.00	-1,483
001-043-630-000 Utilities-Electric	1,500.00	200.48	2,192.84	0.00	-692.84	-46
001-043-635-000 Out Serv-R&M-Not Veh/Equip/R	200.00	0.00	0.00	0.00	200.00	100
001-043-684-000 Travel & Training (W/Modf)	5,000.00	0.00	0.00	0.00	5,000.00	100
001-043-684-002 Meals & Lodging	0.00	0.00	1,051.99	0.00	-1,051.99	0
Community Outreach Subtotal	148,335.96	9,694.83	85,305.02	0.00	63,030.94	42
Department: 050 Garage						
001-050-420-000 Salaries	394,847.40	24,461.80	328,525.27	0.00	66,322.13	17
001-050-465-000 Matching Retirement	58,492.52	4,534.09	59,356.84	0.00	-864.32	-1
001-050-466-000 Matching Social Security	29,736.35	1,806.59	24,193.54	0.00	5,542.81	19
001-050-468-000 Board Paid Insurance	84,776.04	6,019.99	76,411.39	0.00	8,364.65	10
001-050-491-000 Workers' Comp Premiums	9,173.59	0.00	4,800.00	0.00	4,373.59	48
001-050-499-000 Overtime Pay	2,000.00	180.00	1,559.91	0.00	440.09	22
001-050-500-000 Supplies-Non-Op-Office	500.00	0.00	242.99	0.00	257.01	51
001-050-501-000 Supplies-Non-Op-Equip Not C:	2,300.00	0.00	284.76	0.00	2,015.24	88
001-050-502-000 Supplies-Non-Op-Other	750.00	0.00	0.00	0.00	750.00	100
001-050-503-000 Supp-N.O. Sub & Dues	8,000.00	0.00	2,140.98	111.98	5,747.04	72
001-050-525-000 Os-Fuel, Oil, Grease	7,751.28	163.88	4,067.46	515.94	3,167.88	41
001-050-525-001 Supp-Op-Fuel,Oil,Grse-Additiv	2,512.76	0.00	1,680.20	105.78	726.78	29
001-050-525-003 Supp-Op-Fuel,Oil,Grse-Gasoli	62.44	0.00	0.00	62.44	0.00	0
001-050-525-005 Supp-Op-Fuel,Oil,Grse-Oil	7,342.21	4,026.19	7,019.29	282.24	40.68	1

BUDGET REPORT BY DEPARTMENT - EXPENDITURE

City Of Columbus Ms

Fiscal Year Start Date: 10/01/2024

FY 2024-2025

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Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
001-050-525-006 Supp-Op-Fuel,Oil,Grse-Other	2,831.36	83.88	1,623.10	1,208.26	0.00	0
001-050-535-000 Uniforms	10,000.00	472.35	11,894.37	0.00	-1,894.37	-19
001-050-540-000 Supplies-Os-Equip Not Capital	13,500.00	523.08	1,791.41	721.74	10,986.85	81
001-050-559-000 Operating Supplies-Other	29,672.22	460.98	11,756.25	10,531.77	7,384.20	25
001-050-559-001 Os Other-Dept Use	1,627.78	0.00	1,627.78	0.00	0.00	0
001-050-560-000 Supplies-R&M-Bldg Matls & R	3,500.00	0.00	2,134.60	319.68	1,045.72	30
001-050-570-000 Supp-R&M-Veh/Eqp/Prts-Polic	29,442.88	0.00	24,909.80	5,088.19	-555.11	-2
001-050-570-001 Supp-R&M-Veh/Eqp-Police-Nc	557.12	0.00	5,061.71	115.35	-4,619.94	-829
001-050-570-101 Supp-R&M-Veh/Eqp-Police-Ac	0.00	1,954.77	4,417.40	1,618.91	-6,036.31	0
001-050-571-000 Supp-Veh/Eqp-Parts-Fire	19,130.08	3,178.76	20,788.41	6,183.65	-7,841.98	-41
001-050-571-001 Supp-R&M-Veh/Eqp-Fire-Non-	7,869.92	0.00	4,781.00	3,740.84	-651.92	-8
001-050-571-101 Supp-R&M-Veh/Eqp-Fire-Accic	0.00	0.00	290.70	0.00	-290.70	0
001-050-572-000 Supp-R&M-Veh/Eqp-Parts-Str	66,647.45	2,276.81	62,639.69	12,397.30	-8,389.54	-13
001-050-572-001 Supp-R&M-Veh/Eqp-Street-No	8,352.55	490.97	12,206.10	5,248.66	-9,102.21	-109
001-050-572-101 Supp-R&M-Veh/Eqp-Street-Ac	0.00	1,055.11	6,278.06	0.00	-6,278.06	0
001-050-573-000 Supp-R&M-Veh/Eqp Prts-Othr	-23.12	0.00	-31.08	0.00	7.96	-34
001-050-573-001 Supp-R&M-Veh/Eqp-Oth Dept:	7,023.12	0.00	5,081.87	1,941.25	0.00	0
001-050-573-101 Supp-R&M-Veh/Eqp-Oth Dept:	0.00	0.00	4,984.52	0.00	-4,984.52	0
001-050-670-001 Out Serv-R&M-Police-Non-Acc	25,000.00	4,053.26	22,164.93	2,804.20	30.87	0
001-050-671-000 Out Serv-R&M-Veh/Eqp/Radio	3,956.38	25.94	785.94	4,053.74	-883.30	-22
001-050-671-001 Out Serv-R&M-Fire-Non-Acc	1,043.62	0.00	0.00	3,803.98	-2,760.36	-264
001-050-672-001 Out Serv-R&M-Strt-Nonacc	60,000.00	28.99	50,053.23	9,925.61	21.16	0
001-050-673-000 Out Serv-R&M-Veh/Eqp/Radio	4,731.44	2,531.35	3,757.79	1,166.66	-193.01	-4
001-050-673-001 Out Serv-R&M-All Oth Dept-Nc	268.56	269.91	269.91	2,102.49	-2,103.84	-783
001-050-673-101 Out Serv-R&M-All Oth Dept-Ac	0.00	135.12	135.12	512.80	-647.92	0
Garage Subtotal	903,375.95	58,733.82	769,685.24	74,563.46	59,127.25	7
Department: 060 Agency Appropriations						
001-060-904-000 American Red Cross	15,000.00	0.00	15,000.00	0.00	0.00	0
001-060-905-000 Gol Tri D Link-Blaze Morale F	10,000.00	0.00	10,000.00	0.00	0.00	0
001-060-908-000 Columbus Arts Council	10,772.00	0.00	10,772.00	0.00	0.00	0
001-060-911-000 Lowndes Co Council On Aging	24,472.00	0.00	12,236.04	0.00	12,235.96	50
001-060-912-000 Golden Triangle Plan & Dev	2,000.00	2,000.00	2,000.00	0.00	0.00	0
001-060-913-000 Safe Haven	7,500.00	0.00	7,500.00	0.00	0.00	0
001-060-914-000 Tri-Co Haz Mat	2,500.00	2,500.00	5,000.00	0.00	-2,500.00	-100
001-060-916-000 Columbus/Lowndes Library	310,000.00	25,833.33	284,166.70	0.00	25,833.30	8
001-060-917-000 Col/Lowndes Emerg Mgt	8,500.00	0.00	0.00	0.00	8,500.00	100
001-060-919-000 Main Street Columbus Inc	39,472.00	0.00	39,472.00	0.00	0.00	0
001-060-925-000 Col/Lowndes Humane Soc	60,000.00	5,000.00	55,000.00	0.00	5,000.00	8
001-060-936-000 Boys & Girls Club Of Gt	25,000.00	0.00	25,000.00	0.00	0.00	0
001-060-937-000 Contact Helpline	7,000.00	0.00	0.00	0.00	7,000.00	100
001-060-938-000 App/Dev Link	100,000.00	0.00	100,000.00	0.00	0.00	0
001-060-939-000 Col Redevelopment Auth	25,000.00	0.00	25,000.00	0.00	0.00	0
001-060-941-000 Lowndes County--E-911	164,000.00	0.00	151,499.40	0.00	12,500.60	8
001-060-942-000 Gol Tri P&D-Gt Area Aging	8,277.00	8,277.00	8,277.00	0.00	0.00	0
001-060-945-000 Gt Dev Link-Base Realignment	10,000.00	0.00	0.00	0.00	10,000.00	100
001-060-947-000 Legacy Flight Academy	4,972.00	4,972.00	4,972.00	0.00	0.00	0
001-060-948-000 Small Community Gtra Grant	25,000.00	0.00	25,000.00	0.00	0.00	0
001-060-949-000 Misc (The Salvation Army)	5,000.00	0.00	0.00	0.00	5,000.00	100
Agency Appropriations Subtotal	864,465.00	48,582.33	780,895.14	0.00	83,569.86	10

BUDGET REPORT BY DEPARTMENT - EXPENDITURE

Fiscal Year Start Date: 10/01/2024
Current Period End Date: 08/31/2025

City Of Columbus Ms
FY 2024-2025
Ideal Remaining Percent: 8 %

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
Department: 080 Cemetery						
001-080-559-000 Operating Supplies-Other	100.00	0.00	0.00	0.00	100.00	100
001-080-630-000 Utilities - Electric	3,000.00	0.00	202.61	0.00	2,797.39	93
001-080-631-000 Utilities - Outdoor Light	0.00	13.80	13.80	0.00	-13.80	0
001-080-632-000 Utilities - Water	0.00	16.00	16.00	0.00	-16.00	0
001-080-635-000 Out Serv-R&M-Not Veh/Equip/R	3,000.00	0.00	219.85	0.00	2,780.15	93
001-080-680-000 Grass Cutting Contract	157,570.00	22,510.00	130,558.00	0.00	27,012.00	17
001-080-682-000 Grave Openings	35,000.00	4,275.00	44,625.00	0.00	-9,625.00	-28
Cemetery Subtotal	198,670.00	26,814.80	175,635.26	0.00	23,034.74	12
Department: 082 Airport						
001-082-503-000 Supplies-Non-Op-Subs & Dues	0.00	0.00	1,675.00	0.00	-1,675.00	0
001-082-560-000 Supplies-R&M-Bldg Mats & R	2,600.00	1,294.91	1,553.82	88.31	957.87	37
001-082-573-000 Supp-R&M-Veh/Equip Prts-Othr	3,300.00	888.15	1,230.15	0.00	2,069.85	63
001-082-575-000 Other Repr & Maint Exp	0.00	0.00	495.00	0.00	-495.00	0
001-082-585-000 Supplies-R&M-To All Other	2,000.00	0.00	1,638.40	0.00	361.60	18
001-082-600-000 Professional Services	60,000.00	5,000.00	55,000.00	0.00	5,000.00	8
001-082-605-000 Engineering	0.00	386.40	10,932.58	0.00	-10,932.58	0
001-082-625-000 Insurance	2,400.00	0.00	2,199.00	0.00	201.00	8
001-082-630-000 Utilities - Electric	10,760.00	1,078.34	8,857.33	0.00	1,902.67	18
001-082-635-000 Out Serv-R&M-Not Veh/Equip/R	10,400.00	0.00	2,917.86	0.00	7,482.14	72
001-082-635-001 Out Serv-R&M-Bldg&Structure	5,900.00	0.00	200.00	0.00	5,700.00	97
001-082-725-000 Assets To Be Capitalized	6,000.00	0.00	4,921.00	0.00	1,079.00	18
Airport Subtotal	103,360.00	8,647.80	91,620.14	88.31	11,651.55	11
Department: 090 Debt Service						
001-090-741-000 Interest/Fees	2,000.00	0.00	0.00	0.00	2,000.00	100
001-090-770-000 Bank First - Led Lights Lease f	291,438.00	0.00	291,438.86	0.00	-0.86	0
001-090-779-000 Cap Loan Fire Bldg	6,100.00	505.88	5,591.76	0.00	508.24	8
001-090-781-000 Mda Loan - Neighborhood Parl	0.00	0.00	2,054.95	0.00	-2,054.95	0
001-090-792-000 2015-Equipment Lease	129,327.36	10,777.28	118,550.08	0.00	10,777.28	8
001-090-796-000 8 Police Cars	27,500.00	0.00	0.00	0.00	27,500.00	100
Debt Service Subtotal	456,365.36	11,283.16	417,635.65	0.00	38,729.71	8
Department: 323 Landfill						
106-323-420-000 Salaries-Landfill	154,170.00	8,682.90	99,782.01	0.00	54,387.99	35
106-323-465-000 Matching Retirement	17,685.20	1,790.71	20,201.41	0.00	-2,516.21	-14
106-323-466-000 Matching Social Security	9,754.07	718.28	8,309.90	0.00	1,444.17	15
106-323-468-000 Board Paid Insurance	18,804.24	2,352.22	24,829.74	0.00	-6,025.50	-32
106-323-491-000 Workers' Comp Premiums	3,009.10	0.00	2,500.00	0.00	509.10	17
106-323-499-000 Overtime Pay	10,000.00	1,049.24	12,532.11	0.00	-2,532.11	-25
106-323-500-000 Supplies-Non-Op-Office	1,500.00	0.00	567.94	0.00	932.06	62
106-323-525-000 Fuel, Oil, & Grease	2,500.00	0.00	131.75	158.70	2,209.55	88
106-323-535-000 Uniforms	3,500.00	379.34	3,190.34	121.08	188.58	5
106-323-559-000 Operating Supplies-Other	2,500.00	0.00	1,900.23	221.81	377.96	15
106-323-582-000 Supplies-R&M-Pipes & Culvert	2,500.00	0.00	0.00	0.00	2,500.00	100
106-323-630-000 Utilities - Electric	8,000.00	12.00	2,958.34	0.00	5,041.66	63
106-323-632-000 Utilities - Water	0.00	0.00	310.51	0.00	-310.51	0
106-323-635-000 Out Serv-R&M-Not Veh/Equip/R	11,130.61	2,775.30	13,676.04	95.26	-2,640.69	-24
106-323-635-002 Out Serv-R&M-Grnd Maintena	971.28	0.00	0.00	0.00	971.28	100
106-323-635-099 Outside Serv-R&M-All Other	1,212.39	0.00	1,212.39	0.00	0.00	0

BUDGET REPORT BY DEPARTMENT - EXPENDITURE

Fiscal Year Start Date: 10/01/2024
Current Period End Date: 08/31/2025

City Of Columbus Ms
FY 2024-2025
Ideal Remaining Percent: 8 %

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
106-323-648-000 Rental Property	8,400.00	700.00	7,750.00	0.00	650.00	8
106-323-650-000 Landfill State Fees	11,000.00	0.00	6,991.05	0.00	4,008.95	36
106-323-673-000 Out Serv-R&M-Veh/Equip/Radio	2,500.00	0.00	0.00	0.00	2,500.00	100
106-323-681-000 Maintenance & Support Contar	1,500.00	0.00	1,200.00	0.00	300.00	20
106-323-684-000 Travel & Training (W/Modf)	550.00	0.00	0.00	0.00	550.00	100
106-323-684-001 Travel (Incl Mileage)	0.00	0.00	345.72	0.00	-345.72	0
106-323-684-003 Registration	400.00	0.00	400.00	0.00	0.00	0
Landfill Subtotal	271,586.89	18,459.99	208,789.48	596.85	62,200.56	23
Department: 350						
107-350-420-000 Salaries-Parks And Rec	477,875.25	29,386.93	398,756.92	0.00	79,118.33	17
107-350-465-000 Matching Retirement	80,550.00	4,753.55	66,710.31	0.00	13,839.69	17
107-350-466-000 Matching Social Security	36,557.00	2,325.00	31,115.38	0.00	5,441.62	15
107-350-468-000 Board Paid Insurance	61,566.96	6,149.73	70,781.07	0.00	-9,214.11	-15
107-350-491-000 Workers' Comp Premiums	8,422.27	0.00	8,422.27	0.00	0.00	0
107-350-498-000 Temp-Contract Workers	25,000.00	224.00	3,584.00	0.00	21,416.00	86
107-350-499-000 Overtime Pay	11,000.00	1,763.55	17,668.24	0.00	-6,668.24	-61
107-350-500-000 Supplies-Non-Op-Office	13,500.00	1,446.00	7,783.81	1,132.46	4,583.73	34
107-350-503-000 Supplies-Non-Op-Subs & Dues	14,400.00	4,569.99	9,272.95	1,063.47	4,063.58	28
107-350-535-000 Uniforms	6,000.00	421.95	2,709.62	0.00	3,290.38	55
107-350-559-000 Operating Supplies-Other	82,244.86	10,679.53	65,442.61	2,565.06	14,237.19	17
107-350-559-015 Os Oth-Prg & Act-Afterschool	3,024.09	-0.08	2,224.01	800.00	0.08	0
107-350-559-016 Os Oth-Prg & Act-Soccer	0.00	0.00	100.00	0.00	-100.00	0
107-350-559-017 Os Oth-Prg & Act-Basketball	0.00	0.00	650.00	0.00	-650.00	0
107-350-559-020 Os Oth-Prg & Act-Softball	0.00	0.00	289.00	0.00	-289.00	0
107-350-560-000 Supplies-R&M-Bldg Matls & R	17,500.00	4,100.72	10,889.36	4,997.31	1,613.33	9
107-350-573-000 Supp-R&M-Veh/Equip Prts-Othr	2,500.00	0.00	368.78	0.00	2,131.22	85
107-350-581-000 Recreation Programs	17,000.00	1,249.36	14,242.90	2,459.84	297.26	2
107-350-583-000 Supplies-R&M-To Electroni	2,000.00	0.00	0.00	0.00	2,000.00	100
107-350-600-000 Professional Services	25,000.00	12,204.00	23,405.60	335.00	1,259.40	5
107-350-600-010 Prof Serv - Medical	1,500.00	30.00	225.00	200.00	1,075.00	72
107-350-608-000 Telephone	1,000.00	0.00	0.00	0.00	1,000.00	100
107-350-610-000 Shipping (Was Radio Before 1	800.00	0.00	0.00	0.00	800.00	100
107-350-615-000 Advertising	6,000.00	265.00	3,808.35	0.00	2,191.65	37
107-350-626-000 Natural Gas	16,000.00	158.12	15,056.67	0.00	943.33	6
107-350-630-000 Utilities - Electric	55,000.00	6,501.14	60,457.81	0.00	-5,457.81	-10
107-350-631-000 Utilities - Outdoor Light	14,000.00	809.61	15,550.98	0.00	-1,550.98	-11
107-350-632-000 Utilities - Water	20,000.00	3,552.00	18,112.39	0.00	1,887.61	9
107-350-633-000 Utilities - Sewer	7,000.00	3,076.98	11,840.98	0.00	-4,840.98	-69
107-350-635-000 Out Serv-R&M-Not Veh/Equip/R	50,000.00	7,799.78	33,651.49	6,920.47	9,428.04	19
107-350-635-001 Out Serv-R&M-Bldg&Structure	3,657.00	0.00	3,717.00	0.00	-60.00	-2
107-350-640-000 Rental (Was Freight Before 10	2,000.00	511.47	1,777.94	0.00	222.06	11
107-350-673-000 Out Serv-R&M-Veh/Equip/Radio	3,000.00	0.00	0.00	2,045.00	955.00	32
107-350-676-000 Miscellaneous	2,000.00	0.00	1,720.00	0.00	280.00	14
107-350-684-000 Travel & Training (W/Modf)	6,000.00	118.85	468.85	0.00	5,531.15	92
107-350-684-001 Travel (Incl Mileage)	0.00	0.00	316.62	0.00	-316.62	0
107-350-684-002 Meals & Lodging	0.00	1,775.33	2,632.27	0.00	-2,632.27	0
107-350-684-003 Registration	550.00	0.00	550.00	0.00	0.00	0
107-350-725-000 Assets To Be Capitalized	20,000.00	5,700.00	5,700.00	0.00	14,300.00	72
Subtotal	1,092,647.43	109,572.51	910,003.18	22,518.61	160,125.64	15

BUDGET REPORT BY DEPARTMENT - EXPENDITURE

Fiscal Year Start Date: 10/01/2024
Current Period End Date: 08/31/2025

City Of Columbus Ms
FY 2024-2025
Ideal Remaining Percent: 8 %

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
Report Total Expenditure	\$29,423,292.04	\$2,079,880.28	\$25,934,672.90	\$388,875.53	\$3,099,743.61	11



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: 9/13/25

Name: Charles (Chuck) Bigelow

Address: 715 1st St. S. Col. 39701

Email: Chuck.bigelow@yahoo.com Phone Number(s): 574-1410

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

Board Position you are applying for: C. P. C. City Planning Commission

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: X 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 C. Bigelow

Why would you like to serve on this board:

I'm interested in the development + continuity in our city.

9.15.2025

Educational Background:

College UTA

Professional Experience:

Developed Columbus MARINA
Help START STARL AEROSPACE AS FACILITY
MANAGE

Other Experience:

FOR CITY USE ONLY:

Date Submitted: _____



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: 8-8-25
Name: Chris Chain
Address: 1608 9th St. S. Col, MS 39701
Email: cmichais@yahoo.com Phone Number(s): 662-574-7879
Are you a registered voter AND resident of the City of Columbus, MS? yes
Board Position you are applying for: Board member

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 _____

Why would you like to serve on this board:

I have served 1 term and would like to continue
the work of helping my City of Columbus, MS!

Educational Background:

Catholic Columbus High Graduate

FSU Graduate

Tax Credit Consulting / General Contractor

Professional Experience:

40 yrs of Renovating Historic Buildings in Columbus, Tupelo, Bruce, Corinth, Greenville, Rosdale, Meridian, Hattiesburg, Forest, Jackson, Gulfport, Pass Christian, Long Beach, Biloxi, Pascagoula, Vicksburg, New Orleans, Mobile AL,

Other Experience:

Athens AL, Tuscaloosa AL, and other cities in the South.

Tax Credit Consultant

Historic Consultant, President 2021 Mississippi Main Street

FOR CITY USE ONLY:

Date Submitted: _____

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

From noreply@civicplus.com <noreply@civicplus.com>

Date Wed 8/20/2025 10:02 AM

To Gregory Drake <gdrake@columbusms.gov>; Angela Jones <angela.jones@columbusms.org>; Jammie Garrett <jammie.garrett@columbusms.org>

Application for Board, Committee, or other Appointments

First Name mary

Last Name jeter

Street Address 520 8th Street North

Phone Number 6623646343

Email Address plantethel@aol.com

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

Select One *Field not completed.*

Board position you are applying for (Select One) Historic Preservation 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-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.

I am very interested in the rich history that we have here in Lowndes County and I would like very much to contribute in any way I can with the preservation of our records.

Educational Background

I have an Associated Degree from Northeast MS Junior College, Booneville, Ms, a BS in the Paralegal program from MUW, I am a certified Paralegal from the National Association of Legal Assistance, Atlanta, GA and I have worked on My MBA in Mississippi State for 2 years, but not completed.

Professional Experience

I have been a Petroleum Landman for 30 plus years and that job entails massive amounts of research with 100 to 200 year old court house records, "e.g" deeds, transfers or conveyances of all kinds, wills, estates, birth, death, and marriage certificates and criminal records, I was responsible for researching, organizing, preserving, copying, restoring, repairing, duplicating, and scanning these hundreds of years old records.

Other Experience

I am an avid Ancestry customer and user. I have my Paternal and Maternal family tree back several generations and I have also researched my Husbands and several friends family tree extensively.

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

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: JOE M. DILLON
Full Address: Box 2211 Columbus, MS 39704
Email Address: signmakermm@gmail.com Phone: 662-251-3746
Date of Requested Meeting: Sept. 2, 2025

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

SUBJECT YOU WISH TO SPEAK ABOUT:

Excessive charges for FOIA requests,
I request this after the deadline since
the city did not reply to my requests until
after the deadline.

Thank you -

JOE DILLON

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.

Joey Alon
8-28-25
1:34 p.m.
Thank you

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: Brad Morris

Full Address: 1603 University Ave., Oxford, MS 38655

Email Address: brad@bradmorrislawfirm.com Phone: (662) 701-0909

Date of Requested Meeting: September 16, 2025

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

SUBJECT YOU WISH TO SPEAK ABOUT:

This relates to PFAS "Forever Chemicals" litigation.

Attorney Brad Morris is seeking to represent the City of Columbus through Brad Morris Law Firm, PLLC and the Forever Justice Alliance, LLC for claims on which the city may be entitled to recovery for potential contamination or threat of contamination to water, soil, or property by forever chemicals.

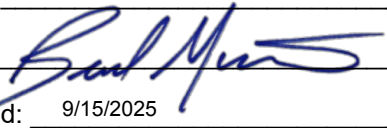
The law firm will front the costs and work on a contingency fee basis, so the city does not pay anything unless there is a recovery for the city.

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:

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: Brad Morris

Signature: 

Date Completed: 9/15/2025

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

Derelict Property Docket September 16, 2025

Case # and Violation	Ward	Name and Violation Address	Notes
25-0352 <i>Overgrown Lot</i>	1	JAITRA ABRAMS Violation Address: <i>1318 7th Street South</i> Columbus, MS 39701	
25-0356 <i>Accumulation of Rubbish & Garbage</i>	4	TOMMIE / WILLIE MAE FRAZIER Violation Address: <i>709 Waterworks Road</i> Columbus, MS 39701	
25-0360 <i>Storage of Travel Trailer in front yard</i>	2	SARAH WRIGHT ELINBURG, JESSICA ELINBURG & JASPER HAMILTON Violation Address: <i>316 Woolbright Street</i> Columbus, MS 39702	
25-0363 <i>Abandoned Structure</i> <i>Property Maintenance Code Violation</i>	2	CLELIA GLADYS CASH ESTATE c/o TIMOTHY HUGH SEWELL & NANCY CASH SEWELL Violation Address: <i>101 South Browder Street</i> Columbus, MS 39702	

25-0365	5	ADDIE L. WHITE ESTATE & GLORIA W. DAVIS ESTATE	
<i>Property Maintenance Code Violation</i> <i>Overgrown Lot</i>		Violation Address: 1511 12th Avenue North Columbus, MS 39701	
25-0366	4	FLOYD WELLS	
<i>Abandoned Structure</i>		Violation Address: 1329 21st Street North Columbus, MS 39701	
25-0376	1	DONELL EVANS	
<i>Accumulation of Rubbish & Garbage</i>		Violation Address: 1216 7th Street South Columbus, MS 39701	
25-0378	2	EMMETT S. PORTER	
<i>Abandoned Structure</i> <i>Overgrown Lot</i>		Violation Address: 108 Lee Street Columbus, MS 39702	



City of
Columbus, MS

Code Enforcement Division

September 16, 2025

Derelict Property



- **Case No. 25-0352**
- JAITRA ABRAMS
- **1318 7th Street South**
- Overgrown Lot

Derelict Property



- **Case No. 25-0356**
- TOMMIE FRAZIER / WILLIE MAE FRAZIER
- **709 Waterworks Road**
- Accumulation of Rubbish & Garbage

Derelict Property



- **Case No. 25-0360**
- SARAH WRIGHT ELINBURG / JESSICA ELINBURG / JASPER HAMILTON
- **316 Woolbright Street**
- Storage of Travel Trailer or Motor Home (Front Yard)

Derelict Property



- **Case No. 25-063**
- CLELIA GLADYS CASH ESTATE
- **101 South Browder Street**
- Abandoned Structure / Property Maintenance Code Violation

Derelict Property



- **Case No. 25-0365**
- ADDIE L. WHITE / GLORIA W. DAVIS ESTATES
- **1511 12th Avenue North**
- Property Maintenance Code Violation / Overgrown Lot (backyard)

Derelict Property



- **Case No. 25-0366**
- FLOYD WELLS
- **1329 21st Street North**
- Abandoned Structure

Derelict Property



- **Case No. 25-0376**
- DONELL EVANS
- **1216 7th Street South**
- Accumulation of Rubbish & Garbage

Derelict Property



- **Case No. 25-0378**
- EMMETT S. PORTER
- ***108 Lee Street***
- Abandoned Structure / Overgrown Lot

\$250 OR LESS Derelict Properties for September 16, 2025 Mayor and City Council Meeting

Case # and Violation	Ward	Name and Address	Notes
25-0383 <i>Overgrown Lot</i>	2	RENASANT BANK c/o CENLAR FSB 405 Springdale Drive	
25-0385 <i>Overgrown Lot</i>	2	JAMES AND ALICE HEMBY 206 Springdale Drive	
25-0388 <i>Overgrown Lot</i>	5	JOSEPH FOEMAN 1411 12th Avenue North	

Current Paving Allocation

2025 City Phase 2 Paving Budget (Remaining from 2024 City Paving)	\$ 953,278.05	
Additional Funding for 2025 City Paving (January 2025 Use Tax)	\$ 1,100,000.00	Potential Allocation
(Potential) Total Funding for 2025 City Phase 2 Street Paving	\$ 2,053,278.05	\$ 2,903,278.05
Cooper Road (+10% Contingency)	\$ 29,040.00	\$ 29,040.00
Military Road (18th Avenue North - 3rd Avenue North+10% Contingency)	\$ 375,331.00	\$ 375,331.00
General City-Wide Allocation	\$ -	\$ 100,000.00
Design Engineering (NTE 6%)	\$ 123,196.68	\$ 174,196.68
Construction Administration (NTE 3%)	\$ 61,598.34	\$ 87,098.34
Remaining Construction Budget for Ward Allocation	\$ 1,464,112.03	\$ 2,137,612.03
Contingency (10% of Construction Budget) Split Evenly Among Wards	\$ 146,411.20	\$ 213,761.20
(Potential) Total Construction Budget Per Ward	\$ 219,616.80	\$ 320,641.80

Additional Use Tax Collections

January 2025 (remainder)	\$ 153,321.00	
July 2025	\$ 1,417,944.00	
January 2026	\$ 1,300,000.00	estimated
Subtotal	\$ 2,871,265.00	
5th Street Improvements - TAP Match Approved	\$ 580,000.00	Previous Council
Bluecutt @ Leigh Drive Signal Installation	\$ 261,340.00	Current Council
Subtotal (Unallocated)	\$ 2,029,925.00	

Potential Allocation Needs

City-Wide Street Assessment and Pavement Management Program	\$ 150,000.00	6-month process
Municipal Complex Roof Repairs	\$ 750,000.00	since 2021
Public Works Barn Repairs	\$ 50,000.00	
Dail-A-Bus Facility Demo and Roof Repairs (East Columbus)	\$ 200,000.00	dilapidated
Additional 2025 Paving Budget	\$ 850,000.00	\$100k/ward + \$100k general
Subtotal	\$ 2,000,000.00	

City-Wide Signal Upgrades (over a 2-year period, start July 2026)	\$ 700,000.00	by CLWD
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Remaining 2020 Bond Money, Paving and Parking Lots Only	\$ 441,000.00
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City of Columbus Parking Lots						
Name	Size	Material	Condition	NOTES	Cost	Rank
Riverwalk 1	12,900 SF	Asphalt	Poor/Fair	Oxidizing, needs striping now	\$ 30,000	1
CLCA Parking Lot	14,480 SF	Asphalt	Poor	Cracking present, split with County	\$ 30,000	1
Farmer's Market Parking Lot	76,818 SF	Asphalt	Poor	Cracking along with potholes. Oxidation present, number reflects a potential split with County	\$ 87,500	1
Rec-Hank Aaron	14,200 SF	Grass	Poor	Needs Cleaned up and Limestone placed	\$ 20,000	1
Rec-Lee Park	23,000 SF	Asphalt/ Gravel	Poor	Potholes along with cracking	\$ 50,000	1
First Baptist	29,900 SF	Concrete	Poor	Needs Reorientation for Parking and Sidewalk additons	\$ 60,000	2
Trotter Center Lower	22,000SF	Asphalt	Poor	needs striping bad, needs milling, especially on tie-ins	\$ 76,000	2
Ampitheater Lot	47532 SF	Gravel/Grass	Bad		\$ 500,000	2
Library	12,000 SF	Asphalt	Bad	Cracking present, Needs Striping	\$ 30,000	2
Rec-Townsend	20,130 SF	Gravel	Fair/Poor	Add Gravel or Rock	\$ 2,000	2
Rec-Sims Scott (18th St)		Asphalt	Fair/Poor	mill and overlay	\$ 30,000	2
Municipal Complex	132,000 SF	Asphalt	Fair		\$ 309,725	3
Rec-Propst Park	48,000 SF	Gravel/Grass	Poor	Add Gravel or Rock	\$ 50,000	3
Sandfield Community Center	7,717 SF	Asphalt	Fair	Cracking present, Needs Striping	\$ 2,000	3
Riverwalk 2	13,000 SF	Concrete	Fair/Good	Needs striping	\$ 1,000	4

Back Door	1760.9 SY	Asphalt	Fair	Oxidizing, needs striping soon	\$ 35,000	4
Trotter Auxillary	5,765 SF	Gravel	Fair	Needs grass cleaned up		4
Townsend Community Center	23,000 SF	Gravel	Fair	Clean up grasses. Could pave in future.	\$ 110,000	4
Tuscaloosa Rd	39,170 SF	Gravel	Poor	Clean up grasses. Get private owner to maintain or lease.	\$ 70,000	4
Alexandria Lot	36,700 SF	Asphalt	New		\$ 73,500	5
Post Office		Asphalt	Good			5
First Methodist Church		Asphalt	Poor	The Chuch is in the process of requesting this lot from the city.	\$ 30,000	5
City Hall		Asphalt	Good		15089.85 (2021)	5
Soccer Complex	51,000SF	Asphalt	Good	County Owned		5
Rec-Sandfield		Asphalt	New		\$108,470.00 (2024)	5
Rec-Sims Scott (20th St)		Asphalt	Good			5
Rec-East Columbus Gym		Asphalt	Good		\$ 25,000	5

Total \$ 468,500

**POLICES FOR REHABILITATION
OF
OWNER-OCCUPIED HOUSING**

I. HOMEOWNER REHABILITATION LOANS

A. Requirements for participation:

1. Recipients of loans must be owner-occupants; and
2. Family income must not exceed the income guidelines as defined by HUD for low to moderate households.

B. Maximum Loan Requirements:

The total loan shall not exceed \$15,000.00 to be paid back within twenty (20) years at 0% interest. If rehabilitation requires more than \$15,000.00, the owner may obtain a supplemental loan not to exceed \$5,000.00. This loan will be for a maximum of ten (10) years at 4% interest.

C. Exclusions:

If the City of Columbus Inspection Department determines that the property cannot be rehabilitated, City funds will not be committed.

II. HOMEOWNER EMERGENCY GRANT FUNDS:

A. Requirements for participation:

1. Recipients of grants must be elderly owner-occupants; and
2. Family income must not exceed the income guidelines as defined by HUD for low income households.

B. Funds will be distributed on a first come/first serve basis.

C. Maximum grant amount will be \$5,000.00.

D. Emergency -- Safety factors as determined by the Inspection Department.

E. Funds are to be used for emergencies and not total rehabilitation.

F. Scope of Work:

To make safety improvements (i.e. electrical, plumbing, roofs and some floors to be determined by the Inspection Department).

Request to Approved Emergency Repair Grant Program

In December of 1993, the Mayor and City Council approved an Emergency Repair Program (copy attached). Later, a moratorium was placed on this program, but a Repair List (attached) was established for homeowners that requested assistance.

I am asking that the program be reopened with an increase in the maximum amount from \$5000 to \$6,000. We currently have \$92,000 in our Home Improvement account. If approved, this will allow us to help at least fifteen (15) homeowners.

RESOLUTION APPROVING PURCHASE AND SALE AGREEMENT, REDEVELOPMENT
AGREEMENT, ESCROW AGREEMENT, OPTION TO PURCHASE AND SALE
AGREEMENT AND MEMORANDUM OF OPTION TO
PURCHASE AND SALE AGREEMENT

WHEREAS, the Mayor and City Council of the City of Columbus, Mississippi (“Mayor and Council”) Created the Columbus Redevelopment Authority (“CRA”) and gave CRA certain urban renewal powers and responsibilities; and

WHEREAS, the Mayor and Council thereafter, upon request of the CRA, approved the creation of an urban renewal district in a five block area of Burns Bottom near the Lowndes County Soccer Complex; and

WHEREAS, the CRA worked thereafter to acquire all the property within the urban renewal district and did acquire title to each such parcel and cleared the site of all improvements to such site; and

WHEREAS, the CRA thereafter by public notice did invite proposals and made available pertinent information to private developers interested in undertaking to redevelop or rehabilitate the Burns Bottom urban renewal district; and

WHEREAS, the CRA received a proposal from Friendly City Development, LLC (FCD) and has since that time negotiated with FCD for the purchase, lease or other transfer of the real property acquired by CRA in the Burns Bottom urban renewal district; and

WHEREAS, CRA and FCD have reduced their negotiations to writing and have agreed to the conveyance by CRA of its interest in the Burns Bottom urban renewal district, subject to terms specified in said writings, except for certain property immediately surrounding the former Holiday Chevron parcel, which CRA and FCD have agreed to an exclusive option for purchase and sale; and

WHEREAS, CRA and FCD have also negotiated terms of a Redevelopment Agreement and have reduced those terms to writing, spelling out their joint efforts to redevelop the public and private portions of the land to be developed; and

WHEREAS, Section 43-35-19(b) of the Mississippi Code requires that the CRA give notice to the Mayor and Council of its acceptance of proposals and thereafter allows for the land to be sold subject to the terms specified in said agreements;

NOW THEREFORE BE IT RESOLVED, that the Mayor and Council approve the form and content of the Purchase and Sale Agreement attached hereto as Exhibit 1, the Redevelopment Agreement attached hereto as Exhibit 2, the Escrow Agreement attached hereto as Exhibit 3; the Option to Purchase and Sale Agreement, attached hereto as Exhibit 4, and the Memorandum of Option to Purchase and Sale Agreement; and Real Estate License Agreement, attached hereto as Exhibit 5;

RESOLVED FURTHER, that the Mayor and Council authorize the Mayor of the City of Columbus to execute all of the attached documents and to execute whatever other documents are required to consummate the sale and that at the ultimate closing of the transaction, that the proceeds of the sale be paid to the record title owner, to wit, the Columbus Redevelopment Authority.

Council Member _____ moved that the resolution be adopted and that the resolution, together with the attached Exhibits be spread across the minutes of the meeting of the Mayor and City Council. Council Member _____ seconded the motion and after a

thorough discussion of the propriety of the Agreements, the Mayor called for a vote on the Motion and recorded the votes as follows:

Council Member	Yea	Nay
Stewart	_____	_____
Smith	_____	_____
Greene	_____	_____
Harris	_____	_____
Jefferson	_____	_____
Spears	_____	_____

The Mayor declared the Motion passed and that the Resolution was thereby adopted on this the 16th day of September, 2025.

By: Stephen Jones, Mayor

Attest:

By: James Brigham, Secretary / Treasurer

REAL ESTATE LICENSE AGREEMENT

THIS REAL ESTATE LICENSE AGREEMENT (this “**License Agreement**”), is made on September _____, 2025 between the City of Columbus, Mississippi, acting through its Mayor and City Council (“**Licensor**” or “**City**”) and Friendly City Development, LLC, a Mississippi limited liability company (“**Licensee**”) (each sometimes referred to as “**Party**” or collectively as “**Parties**” is effective immediately upon the expiration of the Title Review Period defined in a Purchase and Sale Agreement (PSA) between the Columbus Redevelopment Authority and the Licensee, if Licensee has not elected to terminate said PSA.

INTRODUCTION

- A. Licensor Is the owner of certain real property located in the City of Columbus, Mississippi described as the rights of way consisting of North Third, Sixth and Seventh Avenues from Third to Fourth Street and North Fourth Avenue from Third to Fifth Street and as depicted on Exhibit 1 hereto (the “**Property**”).
- B. Licensee desires for Licensor to close the Property for vehicular traffic and thereafter that the Property remain for greenspace within the Urban Renewal District commonly known as the “Burns Bottom Urban Renewal District” (“**the District**”). Licensee therefore seeks to have Licensor take official action to close the aforesaid rights of way to vehicular traffic and to grant Licensee a non-exclusive license subject to the terms of this Agreement. In consideration of this proposed closure, Licensee has promised to maintain said greenspace in a neat and manicured manner at all times during the Term of the License.
- C. Licensor has carefully considered the benefits and advantages of the Licensee’s overall concept and plan for development of the District and agrees that it will permit the Licensee or the Columbus Redevelopment Authority (“**CRA**”) to remove the paved portions of the Property for the construction of sidewalks, curbs and gutters for public pedestrian traffic through the aforesaid rights of way.

AGREEMENT

- 1. **Incorporation of Introduction.** The paragraphs in the Introduction are incorporated into this Agreement.
- 2. **License.** In consideration of the mutual promises and covenants of the parties hereto, Licensor grants to Licensee, its employees, contractors, and consultants, successors and assigns a non-exclusive license (“**License**”) over, above, across and through the Property. Licensor reserves unto the City, for itself and the general

public, rights of way for pedestrian traffic over the Property. Licensor reserves unto itself and the Columbus Utilities Commission for any existing recorded or unrecorded easements for whatever underground utilities are needed to serve the District.

3. **Sidewalk Construction.** Contingent upon funds being on hand and available from grant money awarded to or to be awarded and received by the City or the CRA, the City or the CRA agrees that, within the limits of such funding, it shall cause sidewalks, curbs and gutters to be installed within the Property.
4. **Greenspace creation and maintenance.** In consideration of the City's closure of the Property and promises related to sidewalk construction, Licensee agrees that during the Term of this License, that Licensee shall maintain the Property (not including the sidewalks, curbs and gutters), in a neat and manicured manner and that Licensor and the general public shall have access for pedestrian purposes at all times and that said spaces shall not be closed or obstructed by Licensee without advance approval from Licensor.
5. **Term.** This License shall remain in effect so long as the terms and provisions of this Agreement are upheld by the respective Parties and may not be terminated except as specified herein.
6. **Termination.** This Agreement may only be terminated if one of the Parties hereto gives notice to the other Party of a material breach of the terms of this Agreement and thereafter, the notified Party fails to cure the alleged breach within thirty (30) days following such notification.
7. **Notices.** Any notice, consent or approval required or permitted to be given under this Agreement will be in writing and will be deemed to have been given upon (i) hand delivery, (ii) one (1) business day after being deposited with Federal Express or another reliable overnight courier service, with receipt acknowledgment requested (iii) upon receipt if transmitted by facsimile telecopy or by electronic transmission by email, with a copy sent on the same day by one of the other permitted methods of delivery, or (iv) upon receipt or refused delivery deposited in the United States mail, registered or certified mail, postage prepaid, return receipt required, and addressed as follows:

To Licensor: Stephen Jones, Mayor
P.O. Box 1408
Columbus, MS 39703-1408

With a copy to:
Jeffrey J. Turnage
P.O. Box 1408

Columbus, MS 39703-1408

To Licensee: Friendly City Development, LLC
c/o Nic Parish, Registered Agent
57 Burns Drive
Columbus, MS 39702

8. **Governing Law.** This Agreement will be governed by and construed in accordance with the internal laws of the State of Mississippi without application of conflicts of law rules. The parties acknowledge and agree that the trial court having jurisdiction in Lowndes County, MS shall be the exclusive venue with respect to any dispute arising with respect to this Agreement and the matters ancillary thereto.
9. **Amendments/Modifications.** The Parties agree that they may need to expand upon the terms and provisions of this Agreement to more specifically spell out the details of the design and construction of the greenspace and the sidewalks, curbs and gutters and that this Agreement shall serve as a placeholder for a more comprehensive Agreement as may be determined between the execution of this Agreement and the expiration of the Title Review Period as that phrase is defined in the Purchase and Sale Agreement between CRA and the Licensee.
This, the _____ day of September, 2025.

Licensee:
Friendly City Development, LLC

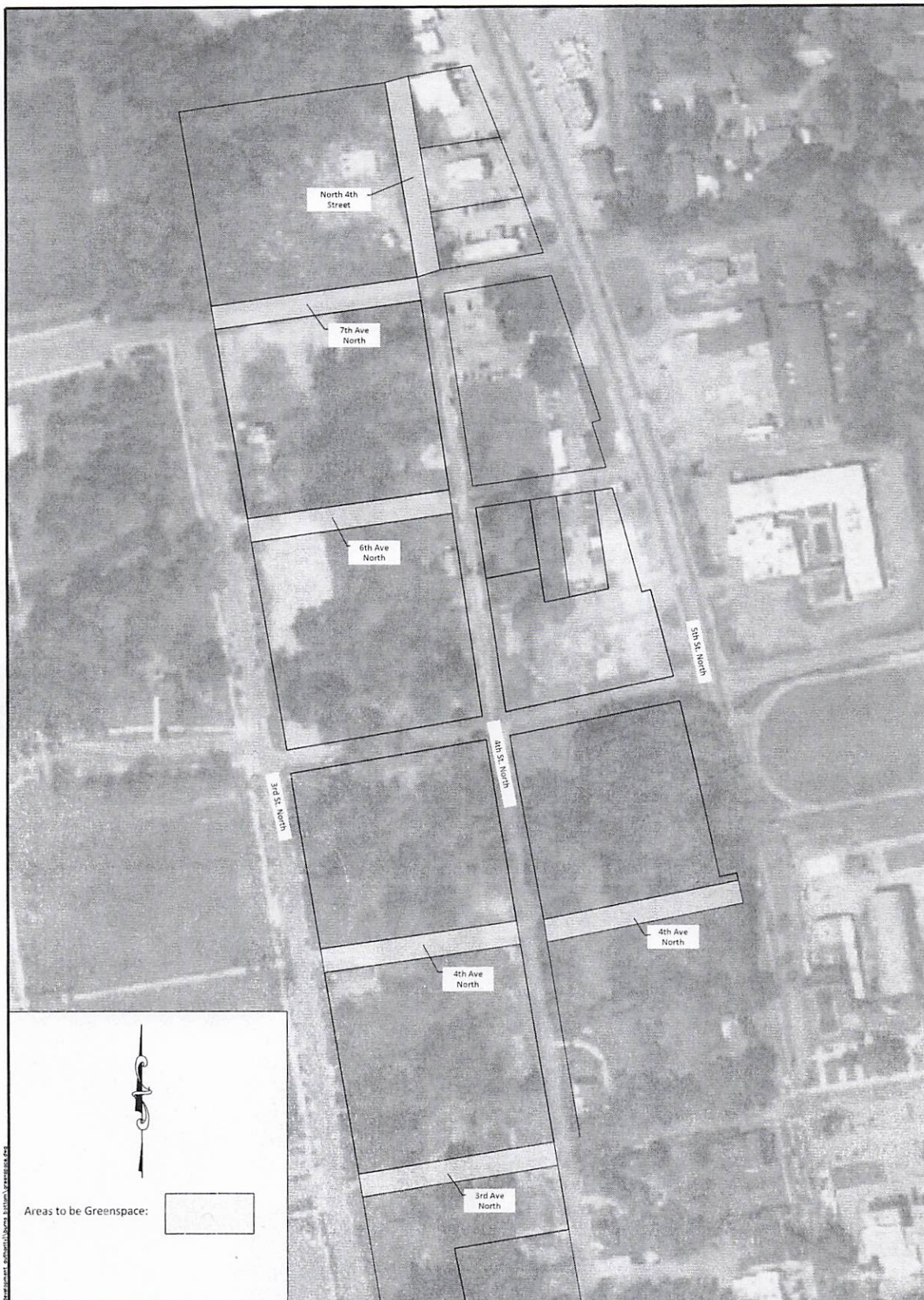
By: Nic Parish
It's Manager

Licensor:
City of Columbus, MS

Stephen Jones,
Mayor, City of Columbus

And
Columbus Redevelopment Authority

By: Marthalie Porter, Chairperson



Areas to be Greenspace:



GREENSPACE EXHIBIT City Of Columbus, MS

Date: 8-8-25

Scale: not to scale

Dwg. No.: 2409.111

NEEL-SCHAFFER
Solutions you can build upon

P.O. Box 2100 / 39704
2310 Martin Luther King Jr. Drive
Columbus, MS 39705
PH: (662)328-4547 / FAX: (662)328-8552

EXHIBIT

tabbles

1

Instrument Prepared By and Return To: Brunini, Grantham, Grower & Hewes, PLLC Attn: J. Gordon Flowers, Esq. MS Bar No.: 5378 Post Office Box 7520 Columbus, MS 39705 (662) 386-1320	Grantor's Name, Address and Phone Number Columbus Redevelopment Authority c/o Jeffrey J. Turnage and James P. Wilson P.O. Box 1366 Columbus, MS 39703-1366 662 364 0846	Grantee's Name, Address and Phone Number: Friendly City Development, LLC 24 Burns Drive Columbus, MS 39702 c/o Nic Parish 662 549-6070
To the Chancery Clerk of Lowndes County, Mississippi: The real property described herein is situated in the Square 24 North of Main Street, City of Columbus, Lowndes County, Mississippi.		

MEMORANDUM OF OPTION AND PURCHASE AND SALE AGREEMENT

THIS MEMORANDUM OF OPTION AND PURCHASE AND SALE AGREEMENT ("**Memorandum**") is made on September ____, 2025 (the "**Effective Date**") between Friendly City Development, LLC ("**Buyer**"), a Mississippi limited liability company and City of Columbus, by and through the Mayor and City Council and Columbus Redevelopment Authority, an urban renewal authority established by the City of Columbus, MS pursuant to Miss. Code Ann 35-35-1, et seq.(collectively "**Seller**") Either Buyer or Seller may be referred to as a ("**Party**") or collectively ("**Parties**").

INTRODUCTION

1. Seller is the owner of a leasehold interest in the real estate described on **Exhibit 1**. (the "**Property**").
2. The Parties have entered into an Option and Purchase and Sale Agreement. (the "**Agreement**").
3. Under the terms of the Agreement, Buyer has the exclusive right to purchase the Property during the term of the Agreement.
4. This Memorandum has been prepared and recorded in the land records of Lowndes County, Mississippi in order to provide constructive notice of the Agreement and Buyer's rights under the Agreement.

AGREEMENT

Seller and Buyer agree as follows:

1. **Incorporation of Introduction**. The paragraphs in the Introduction are incorporated into this Memorandum

2. **Grant of Option.** For a period of ____ years from the Effective Date, Seller grants to Buyer the exclusive right to buy the Property. If Buyer exercises the option to buy the Property, Seller shall sell and Buyer shall buy the Property on the terms contained in the Agreement. The financial terms of the option to purchase are contained in the Agreement.
3. **Agreement Controls.** This Memorandum does not supersede, modify, amend or otherwise change the terms, conditions or covenants of the Agreement, and Buyer and Seller executed and are recording this Memorandum solely for the purpose of providing constructive notice of the Agreement and Buyer's rights thereunder. The terms, conditions and covenants of the Agreement are incorporated in this Memorandum by reference as though fully set forth herein.

The Parties are signing the Memorandum as of the Effective Date.

BUYER:
Friendly City Development, LLC

By: Nic Parish
Its: Manager

SELLER:
Columbus Redevelopment Authority

By: Marthalia Porter
Its: Chairperson

City of Columbus, Mississippi

Stephen Jones, Mayor of Columbus

STATE OF MISSISSIPPI
COUNTY OF LOWNDES

Personally appeared before me, the undersigned authority in and for the said county and state, on this ____ day of September, 2025, within my jurisdiction, the within named Nic Parish, who acknowledged that he is Manager of Friendly City Development, LLC and that in said

representative capacity he executed the above and foregoing instrument, after first having been duly authorized so to do.

Notary Public

My Commission Expires:

STATE OF MISSISSIPPI
COUNTY OF LOWNDES

Personally appeared before me, the undersigned authority in and for the said county and state, on this ____ day of September, 2025, within my jurisdiction, the within named Marthalie Porter, who acknowledged that she is the Chairperson of Columbus Redevelopment Authority and that in said representative capacity she executed the above and foregoing instrument, after first having been duly authorized so to do.

Notary Public

My Commission Expires

STATE OF MISSISSIPPI
COUNTY OF LOWNDES

Personally appeared before me, the undersigned authority in and for the said county and state, on this ____ day of September, 2025, within my jurisdiction, the within named Stephen Jones, who acknowledged that he is the Mayor of the City of Columbus, Mississippi and that in said representative capacity he executed the above and foregoing instrument, after first having been duly authorized so to do.

Notary Public

My Commission Expires:

Tract 9-Option:

Part of Square 24 North of Main Street in the City of Columbus, Mississippi being more particularly described as follows:

Commencing at the Northwest corner of Square 24 North of Main Street in the City of Columbus, Mississippi; thence, along the West line of said Square 24, South 08 degrees 10 minutes 24 seconds East a distance of 119.90 feet, said point being the Point of Beginning of the herein described tract; thence, along the West line of said Square 24, South 08 degrees 10 minutes 24 seconds East a distance of 59.45 feet; thence, along the West line of said Square 24, South 08 degrees 12 minutes 13 seconds East a distance of 165.33 feet to the Southwest corner of said Square 24; thence, along the South line of said Square 24, North 78 degrees 10 minutes 06 seconds East a distance of 287.46 feet to the Southeast corner of said Square 24, also being on the West right of way of 5th Street North also known as Columbus-Aberdeen Road per State Highway Plans #1043R-1968; thence, along said West right of way, the following calls and distances: along a curve to the left with an arc length of 149.06 feet, a radius of 7579.16 feet, a chord bearing of North 14 degrees 31 minutes 04 seconds West and a chord length of 149.05 feet; thence South 76 degrees 01 minute 19 seconds West a distance of 14.90 feet; thence along a curve to the left with an arc length of 181.09 feet, a radius of 8325.90 feet, a chord bearing of North 15 degrees 53 minutes 57 seconds West and a chord length of 181.08 feet to the Northeast corner of said Square 24; thence, along the North line of said Square 24, South 81 degrees 53 minutes 36 seconds West a distance of 30.47 feet; thence South 08 degrees 12 minutes 13 seconds East a distance of 166.27 feet; thence South 78 degrees 10 minutes 06 seconds West a distance of 109.36 feet; thence North 08 degrees 06 minutes 41 seconds West a distance of 57.47 feet; thence South 79 degrees 24 minutes 24 seconds West a distance of 91.96 feet to the Point of Beginning, containing 1.33 acres, more or less.

OPTION TO PURCHASE AND SALE AGREEMENT

This Option to Purchase and Sale Agreement ("**Agreement or Option**") is made on September __, 2025 (the "**Effective Date**") between Friendly City Development, LLC ("**Buyer**"), a Mississippi limited liability company and City of Columbus, Mississippi (the "**City**") by and through its Mayor and City Council and Columbus Redevelopment Authority ("**CRA**") (the City and CRA collectively "**Seller**"), an urban renewal agency established by the City of Columbus, MS pursuant to Miss. Code Ann 35-35-1, et seq. Either Buyer or Seller may be referred to as a ("**Party**") or collectively ("**Parties**").

INTRODUCTION

A. Seller is the owner of leasehold interests (collectively the "**Leases**") in the real estate described on **Exhibit 1** (collectively the "**Property**") by virtue of leasehold deed to each lot comprising the Property.

B. The Mayor and City Council of the City of Columbus, (the "**City**"), as successors in interest of the Trustees of Franklin Academy, currently lease the Property to the Seller for 99 years renewable forever, except for the property that is not subject to the 99 year lease which are described on **Exhibit 2**.

C. The Mayor and City Council, acting in their capacity as the successors in interest of the Trustees of Franklin Academy announced their intention to renew the Leases on the lots comprising the Property by a March 7, 2006 Resolution which was recorded in the minutes of the meeting of the Mayor and City Council held on that date, and are attached as **Exhibit 3**. Thereafter, on the 16th of July, 2019, they, in such capacity filed in the land records of Lowndes County, Mississippi a renewal of, among other properties, all of the lots comprising the Property, except for Lot 101, which lost its renewable forever status as a consequence of an unredeemed tax sale, as evidenced by the Sixteenth Section Lease Renewals was recorded in the Lowndes County, Mississippi land records on July 18, 2019 in Book 2019, Pages 5235-5240.

D. Buyer has agreed, subject to the terms of this Agreement, to enter into this Option to purchase in order that Buyer may purchase the Property if the Option is timely exercised.

E. Buyer and Seller have reached an agreement which they hereby reduce to writing.

AGREEMENT

The parties agree as follows:

1. **Incorporation of Introduction**. The paragraphs in the Introduction are incorporated into this Agreement. Capitalized terms shall have the meaning given to them in the Purchase and Sale Agreement ("**PSA**") between the Parties.

2. **Exclusive Option**. Buyer is hereby granted this exclusive Option to purchase the Property at any time during the Option Term (defined below), upon the terms and conditions in

this Agreement. Seller grants, bargains and conveys to Buyer the option to purchase the Property during the Option Term.

(a) **Option Term.** The period during which the Option may be exercised (“**Option Term**”) shall begin on the Effective Date and shall continue for a period of four and one-half (4.5) years after the Closing on the Property defined in the Purchase and Sale Agreement between the Parties dated the same Effective Date (“**Option Expiration Date**”).

(b) **Option Payment.** As consideration for the granting of the Option, Buyer shall deposit Ten Thousand and 00/100 Dollars (\$10,000.00) with Mitchell McNutt, P.A. (Attn.: Jeffrey J. Turnage, jturnage@mitchellmcnutt.com and James P. Wilson, Jr. jwilson@mitchellmcnutt.com) (the “**Option Payment**”). The Option Payment shall be held in trust in an interest bearing escrow account by MM pursuant to an Escrow Agreement between Buyer, Seller, and MM and applied to the Purchase Price at Closing or disbursed as otherwise provided in the Escrow Agreement, less interest earned on the Option Payment

(c) **Memorandum of Option.** Within ten (10) days after the Effective Date, Seller shall execute and deliver to Buyer a memorandum of this Agreement (“**Memorandum of Option**”) in the form attached hereto as **Exhibit 4** which may be recorded by Buyer at Buyer’s expense. Upon termination of this Agreement, Buyer will provide to Seller such documents as reasonably requested by Seller to remove from title to the Property the effect of recording the Memorandum of Option.

3. **Delivery of Information.** In addition to its other obligations under this Agreement, Seller shall, within thirty (30) business days after the Effective Date, furnish or cause to be furnished, to Buyer, the following:

(a) copies of the Leases and all amendments, modifications, and supplements thereto or, if Leases cannot be located, then a replacement lease for a lost lease ;

(b) copies of any and all plats, plans and specifications in Seller’s possession or under Seller’s control, depicting or relating to the Property.

(c) copies of any and all of the following, relating to the Property, to the extent in Seller’s possession or under Seller’s control: surveys, environmental investigations, audits, assessments and reports, and any other documents and things reasonably requested by Buyer to assist in its due diligence.

4. **Inspection.** During the Option Term, Buyer shall have access to the Property to inspect, and to cause one or more engineers or other representatives to inspect the Property. Buyer shall also have the right to have such environmental assessments of the Property performed as Buyer elects. All inspection fees, appraisal fees, engineering fees and other expenses of any kind incurred by Buyer relating to the inspection of the Property will be solely Buyer’s expense. Seller shall cooperate with Buyer in all reasonable respects in making such inspections. Seller reserves the right to have a representative present at the time Buyer conducts any physical inspections of the Property. Except to the extent caused by the negligence or willful misconduct of Seller or

Seller's employees, contractors, licensees, invitees, tenants, or agents, Buyer agrees to indemnify and hold Seller, its tenants, contractors and employees harmless from any and all injuries, losses, liens, claims, judgments, liabilities, costs, expenses or damages (including reasonable attorneys' fees and court costs) sustained by or threatened against Seller which result from or arise out of any inspections by Buyer or its authorized representatives pursuant to this Section. Notwithstanding any provision herein to the contrary, the indemnity contained in the preceding sentence shall survive for a period of 180 days after the termination of this Agreement or the Closing, whichever is later. In the event Buyer determines as a result of the foregoing that the condition of the Property is deficient in any respect or for any other reason in Buyer's sole and absolute discretion, Buyer may elect to terminate this Option by delivering written notice thereof to Seller at any time prior to the expiration of the Option Term. If Buyer does not exercise the Option set forth herein, Seller shall retain the Option Payment. Upon the exercise of Buyer's election to terminate this Option pursuant to the preceding sentence, Buyer shall be entitled to a refund of the Option Payment.

5. **Expiration and Termination of Option.**

(a) **Termination Upon Expiration of Option Term.** Provided Buyer has not exercised the Option pursuant to Section 6 on or prior to the Option Expiration Date, the Option will terminate without further action and the Seller shall retain the Option Payment.

(b) **Seller Has No Right to Terminate Option.** Notwithstanding anything to the contrary set forth in this Agreement or otherwise, Seller shall have no right to terminate the Option.

6. **Exercise Notice.** At any time prior to the end of the Option Term, Buyer will have the right to deliver written notice to Seller electing to exercise the Option as to the Property, which will be deemed to be Buyer's approval and will serve to exercise the Option (the "**Exercise Notice**"). The Option shall automatically terminate if Buyer has not by the end of the Option Term delivered the Election Notice to Seller.

7. **Purchase and Sale/Purchase Price.** If Buyer exercises the Option as provided in this Agreement, Seller agrees to sell and Buyer agrees to buy the Property for the purchase price of Three Hundred Fifty Thousand Dollars ("**350,000.00**") ("**Purchase Price**"), plus or minus pro-rations and deductions, if any, which shall be paid at the Closing (as defined below). The Option Payment shall be applied and credited towards the Purchase Price.

8. **Transfer of Title.** At the Closing (defined below), Seller shall convey the Property to Buyer using a Leasehold Warranty Deed (the "**Deed**"), which shall be in substantially the form as attached as **Exhibit 5**. The Deed shall be subject to only previously reserved mineral rights, zoning restrictions, and other requirements imposed by governmental authority, easements, encumbrances, conditions, restrictions, and all matters of record that lawfully affect the Property. Buyer acknowledges and agrees that **Exhibit A** to the Deed shall reflect the legal description of the Property to be conveyed. (This description may be revised based on subsequent surveys).

9. **Survey.** Within thirty (30) days after the Exercise Notice, Seller shall at Seller's expense, deliver to Buyer a current survey ("**Survey**") of the Property prepared by Neel-Schaffer

Engineers and Planners, Inc. meeting the latest Minimum Standard Detail Requirements for ALTA/ACSM Land Title Surveys (including all applicable Table A items desired by Buyer).

10. **Title and Survey Review.** Within thirty (30) days after the Exercise Notice, Seller shall at Seller's expense, also deliver to Buyer a current ALTA Commitment for Title Insurance (the "Title Commitment") from First American Title Insurance Company (the "**Title Company**") (or some other title company mutually agreeable to the Parties), together with copies of all documents referred to as exceptions therein (the "Exception Documents"), showing the status of title to the Property according to the Title Company and committing to issue to Buyer upon the recording of the Deed to Buyer an extended coverage ALTA Owner's Title Insurance Policy insuring Buyer's leasehold interest in the Property ("**Title Policy**") in the full amount of the Purchase Price. Buyer shall then have a period of thirty (30) days from receipt of the Title Commitment to review the Title Commitment ("**Title Review Period**"). If any matters or exceptions shown in the Title Commitment or matters shown in the Survey are unacceptable to Buyer, or if the coverage as set forth in the Title Commitment is in any way unacceptable to Buyer, Buyer shall, within the Title Review Period, deliver to Seller in writing notice of such unacceptable matters and exceptions ("**Buyer's Title Objections**"). If Buyer fails to deliver such Buyer's Title Objections within the Title Review Period, Buyer shall be deemed to have accepted all exceptions to title and all other matters shown on the Title Commitment and Survey other than Monetary Encumbrances (defined below), and all such exceptions and matters shall be included in the term "Permitted Encumbrances" (as defined below). Within thirty (30) business days after receipt of Buyer's Title Objections ("**Seller's Notice Period**"), Seller shall deliver to Buyer in writing notice ("**Seller's Title Notice**") stating: (a) if Seller will eliminate or cure Buyer's Title Objections, in which case the elimination or curing of Buyer's Title Objections shall be completed to Buyer's reasonable satisfaction within one hundred eighty (180) days of Buyer's Title Objections or (b) that Seller is unable or unwilling to eliminate or cure Buyer's Title Objections. If Seller states it is unable or unwilling to eliminate or cure Buyer's Title Objections, or no Seller's Title Notice is delivered to Buyer within the Seller's Notice Period, Buyer may (as its sole and exclusive remedy) terminate this Agreement by delivery of written notice to Seller prior to expiration of the Inspection Period (defined below) or shall accept such title as Seller can deliver without any reduction in the Purchase Price, in which event such uncured Buyer's Title Objections shall be included in the term "Permitted Encumbrances." If Buyer does not elect to terminate this Agreement within the period described in the immediately preceding sentence, Buyer shall be deemed to have accepted all Buyer's Title Objections that Seller stated it was unable or unwilling to eliminate or cure, and such exceptions and matters shall be included in the term "**Permitted Encumbrances**." In the event of termination by Buyer due to the inability or unwillingness of Seller to timely eliminate or cure Buyer's Title Objections, pursuant to this Section, the parties shall have no further rights or obligations hereunder and the **Option Payment** shall be returned to Buyer. If however, Seller is able and willing and does in fact timely eliminate or cure Buyer's Title Objections, or if there are no Buyer's Title Objections and Buyer fails to exercise this Option pursuant to this Section, the Buyer's Option Payment shall be retained by Seller. Seller shall have no obligation to bring any action or proceeding or otherwise to incur any expense whatsoever to eliminate or correct Buyer's Title Objections unless Seller agrees in writing to eliminate or cure such matters. Notwithstanding the foregoing, Buyer and Seller acknowledge that although Seller has no obligation to cure any title or survey matters unless Seller commits in writing to correct such matters (whether or not the same constitute Buyer's Title Objections), subject to Buyer's full performance hereunder, Seller does agree to deliver title to the Property at Closing free and clear of all mechanics liens, tax liens,

UCC financing statements, deeds of trust, mortgages and other monetary liens encumbering the Property ("**Monetary Encumbrances**").

11. **Delivery of Information.** In addition to its other obligations under this Agreement, Seller shall, within ten (10) business days after the Exercise Notice, furnish, or cause to be furnished, to Buyer, the following:

(i) copies of the Leases and all amendments, modifications, and supplements thereto to the extent that same are reasonably available;

(ii) copies of any and all plats, plans and specifications in Seller's possession or under Seller's control, depicting or relating to the Property.

(iii) copies of any and all of the following, relating to the Property, to the extent in Seller's possession or under Seller's control: surveys,; environmental investigations, audits, assessments and reports and, any other documents and things reasonably requested by Buyer to assist in its due diligence.

12. **Conditions Precedent.** The following additional conditions are precedent to Buyer's obligation to purchase the Property and to deliver the Purchase Price (the "Conditions Precedent"):

(i) As of the Closing, there will be no litigation or administrative agency or other governmental proceeding of any kind whatsoever, which would adversely affect the value of the Property then or at any time thereafter or the ability of Buyer to have marketable and insurable title for the intended use as a mixed use development.

(ii) All of Seller's representations and warranties contained herein will be true and correct as of the Effective Date and at the Closing, and Seller will have performed all covenants, agreements and obligations required to be performed by Seller under this Agreement.

13. **Remedies.** In the event Buyer has exercised the Option, satisfied all conditions and covenants of this Agreement and there is no default on the part of Buyer under this Agreement, and Seller fails or refuses to convey the Property to Buyer as required pursuant to this Agreement, Buyer shall be entitled to sue the Seller for specific performance of this Agreement.

In the event Buyer has exercised the Option, Seller has satisfied all conditions and covenants of this Agreement and there is no default on the part of Seller under this Agreement, and Buyer fails or refuses to purchase the Property from Seller, Seller shall be entitled to sue the Buyer for specific performance of this Agreement.

13. **Closing and Escrow.**

(i) Subject to the satisfaction of this Agreement including its Conditions Precedent, the Parties will conduct a closing on or before (a) the later of thirty (30) days after substantial completion of the Public Work (as defined in the Redevelopment Agreement) the Seller is obligated to perform in the Redevelopment Agreement between

the Parties or (b) a subsequent date mutually agreed upon in writing (the "Closing"). For purposes of this Project, "substantial completion" means the Public Work is sufficiently completed for it to be used immediately for its intended use. The determination of "substantial completion" shall be made after personal inspection of the Project by Kevin R. Stafford, Neel-Schaffer Engineering and Planning, Inc. ("Project Engineer") and Project Engineer's certification in writing of substantial completion to both Seller and Buyer contemporaneously.

(ii) At the Closing, as a condition to Closing, Seller will deliver the following:

(a) a duly executed and acknowledged Leasehold Warranty Deed or Deeds in substantially the form as attached as Exhibit 4, conveying merchantable leasehold title to the Property to Buyer free and clear of all liens, encumbrances, easements and restrictions, except for the Permitted Exceptions;

(b) a "FIRPTA Affidavit" pursuant to Section 1445(b)(2) of the Internal Revenue Code of 1986, as amended and related regulations thereto (the "Code"), duly executed by Seller, together with an affidavit and appropriate evidence as may be required evidencing that Seller is exempt from the withholding requirements of any comparable State law (failing which Buyer will be fully authorized to withhold and pay to the appropriate taxing authority the amount required to be withheld);

(c) the applicable Seller's closing statement;

(d) if requested a title affidavit and indemnity in a form reasonably acceptable to Title Company, which is sufficient to enable Title Company to issue a title policy;

(e) the Proforma Title Policy showing Buyer has leasehold merchantable title to the Property and a Title Policy after recordation of the Leasehold Warranty Deed or Deeds;

(f) a resolution from the duly appointed Board of the Columbus Redevelopment Authority authorizing the execution and performance of the Agreement, and the delivery of the Deed;

(g) any other closing documents reasonably requested by the Buyer or Buyer's agents and which sellers of real estate in the State of Mississippi, typically deliver in connection with the sale of real estate;

Buyer may waive compliance on Seller's part under any of the foregoing items by an instrument in writing.

(iii) At the Closing, as a condition to Closing, Buyer will deliver to Seller the following:

(a) the applicable Buyer closing statement;

(b) the balance of the Purchase Price in cash or other immediately available funds, subject to pro-rations and adjustments as set forth herein; and

(c) any other closing documents reasonably requested by the Seller or Seller's agents which Buyers of real estate in the State of Mississippi, typically deliver in connection with the purchase of real estate;

(iv) Seller and Buyer will each deposit such other instruments as are reasonably required by the closing attorney to consummate the acquisition of the Property in accordance with the terms of this Agreement.

(v) All real estate taxes and assessments, if any, levied against the Property for the fiscal year in effect as of the Closing will be pro-rated as of the Closing using the most recent tax bill, but if such tax bill is not available at Closing, then such proration will use an estimate of the amount of the previous year's tax bill, subject to a post-closing reconciliation using the actual current tax bill when received. In addition, Seller will pay any unpaid real estate taxes and assessments accrued for prior fiscal years. If, after the Closing Date, any additional real estate taxes or assessments applicable to the period prior to the Closing are levied for any reason, then Seller will pay all such additional amounts. If any of the aforesaid pro-rations cannot be calculated accurately as of the Closing, then they will be calculated as soon after the Closing as feasible. Either party owing the other party a sum of money based on such subsequent pro-ratio(s) will promptly pay said sum to the other party.

14. Representations and Warranties of Seller.

Seller hereby represents and warrants to Buyer as follows:

(i) Seller has not, and as of Closing will not have (A) made a general assignment for the benefit of creditors, (B) filed any voluntary petition in bankruptcy or suffered the filing of any involuntary petition by Seller's creditors, (C) allowed the appointment of a receiver to take possession of all, or substantially all, of Seller's assets, which remains pending as of such time, (D) allowed the attachment or other judicial seizure of all, or substantially all, of Seller's assets, which remains pending as of such time, (E) admitted in writing its inability to pay its debts as they come due, or (F) made an offer of settlement, extension or composition to its creditors generally.

(ii) Seller is not, and as of the Closing will not be, a "foreign person" as defined in Section 1445 of the Code.

(iii) This Agreement and all documents executed by Seller which are to be delivered to Buyer at the Closing will have been duly authorized, executed and delivered by Seller, and do not at the time of Closing violate any provisions of this Agreement, any other agreement, judicial order, or organizational documents to which Seller is subject.

(iv) Seller has full and complete power and authority to enter into this Agreement and to perform its obligations under this Agreement.

(v) There is no litigation pending or to Seller's knowledge threatened in writing with respect to the Property or the transactions contemplated hereby.

(vi) Seller has no knowledge of, and has not received notice of any violations of any applicable environmental, zoning or land use law, or any other applicable local, state or federal law or regulation relating to the Property.

(vii) To Seller's knowledge, there are no wells, drilling holes, wellheads, or underground storage tanks located on or under the surface of the Property.

(viii) To Seller's knowledge, there are no items of archeological significance located on, about, or under the Property.

(ix) There are no condemnation proceedings pending or to Seller's knowledge threatened that would result in the taking of any portion of the Property.

(x) Seller has not received any written notice of any special assessment proceedings affecting the Property that is not disclosed.

(xi) Seller has no knowledge of any actions, suits or proceedings pending or threatened before any commission, board, bureau, agency, instrumentality, arbitrator, court or tribunal that would affect the Property or the right to occupy the same or carry out the provisions of this Agreement.

(xii) Seller has not granted to any party and, to Seller's knowledge no party has, any right of possession, option or right of first refusal or first opportunity to acquire any interest in any portion of the Property.

(xiii) Neither Seller nor, to Seller's knowledge, any third party has used, manufactured, stored or disposed of, on, under or about the Property or transported to or from the Property, any hazardous materials and no hazardous materials exist on, under or about the Property.

(xiv) Except as disclosed to Buyer in writing, the Property is not currently encumbered by a mortgage, deed of trust, security deed, deed to secure debt or any similar instrument, and Seller has not caused any unsatisfied mechanics or materialmen's liens concerning the Property and has no knowledge of any unsatisfied mechanic's or materialmen's liens rights concerning the Property created by others.

(xv) Except as expressly stated above, the Mayor and City Council, as successors in interest to the Trustees of Franklin Academy are the owners and holders of a leasehold interest in the Property for a period of 99 years renewable forever from and after their last renewal in 2019;

(xvi) There is no existing default under any Lease as of the Effective Date or Closing or any circumstances which, after notice and expiration of applicable cure periods would constitute a default;

(xvii) The term of each 99 year renewable forever lease ends on the end of the term spelled out in the 1921 lease and is renewable forever on the terms and conditions now in existence.

(xviii) All representations and warranties by Seller will be deemed to be material and will survive the execution and delivery of this Agreement and the Closing.

(xix) The Leases are assignable or transferable by Seller to Buyer and the transactions contemplated by this Agreement will not result in any default under the Leases.

15. **Representations and Warranties of Buyer.**

Buyer hereby represents and warrants to Seller as follows:

(i) Buyer has not, and as of the Closing, will not have made a general assignment for the benefit of creditors, filed any voluntary petition in bankruptcy or suffered the filing of any involuntary petition by Buyer's creditors, allowed the appointment of a receiver to take possession of all, or substantially all, of Buyer's assets, which remains pending as of such time, allowed the attachment or other judicial seizure of all, or substantially all, of Buyer's assets, which remains pending as of Closing, admitted in writing its inability to pay its debts as they come due, or made an offer of settlement, extension or composition to its creditors generally. All representations and warranties by Buyer will be deemed to be material and will survive the Closing for a period of one year.

(ii) Buyer shall, prior to the re-sale of any of the Property receive written approval from Seller of restrictive covenants and record those restrictive covenants on the Property in the land records.

(iii) Buyer shall not re-sell any portion of the Property subject to any program that would prevent the full assessment and collection of ad valorem taxes.

(iv) Structures constructed on any part of the Property shall be pre-approved by the Architect selected by the Buyer and approved by the Seller or alternatively the Architectural Committee for the project.

(v) After Closing Buyer shall use commercially reasonable efforts to complete the resale and development on the Property.

16. **Possession.** Possession of the Property will be delivered to Buyer following the Closing.

17. **Seller Covenants.**

(i) From and after the Effective Date hereof through the Closing Date, Seller will not enter into any sale or lease agreements affecting the Property, however, the Parties agree that prior to Closing the Seller shall cause bids for site grading, water, sewage, storm

drainage and other utilities and work related to or required by the Redevelopment Agreement.

(ii) At the time of the Closing, Seller will cause to be paid in full all obligations under any outstanding written or oral contracts made by Seller, and Seller will not create or cause any lien or encumbrance to attach to the Property between the Effective Date and the Closing unless Buyer approves of such lien or encumbrance, and will cause to be discharged all mechanics' and materialmen's liens arising from any labor or materials furnished to the prior to the time of the Closing.

(iii) Between the Effective Date and the Closing, Seller will maintain the Property in substantially the same manner as before the Effective Date as if Seller were retaining the Property, except for work and/or improvements related to the Redevelopment Agreement. Between the Effective Date and the Closing, Seller will promptly notify Buyer of any condemnation, environmental, zoning or other land-use regulation proceedings, as well as any notices of violations of any applicable laws relating to the Property of which Seller obtains knowledge.

(iv) Seller will promptly notify Buyer in writing of any material change affecting the Property that becomes known to Seller prior to Closing.

(v) Seller will not, after the Effective Date, enter into any agreement or contract related to the Property, or any amendment thereof, or waive any rights of Seller under any agreement or contract, without in each case obtaining Buyer's prior written consent thereto.

(vi) Seller will not, after the Effective Date, construct, demolish or alter any material improvements or natural features located on the Property.

18. **Miscellaneous.**

(i) **Notices.** Any notice, consent or approval required or permitted to be given under this Agreement will be in writing and will be deemed to have been given upon (i) hand delivery, (ii) one (1) business day after being deposited with Federal Express or another reliable overnight courier service, with receipt acknowledgment requested, (iii) upon receipt if transmitted by facsimile telecopy or by electronic transmission by e-mail, with a copy sent on the same day by one of the other permitted methods of delivery, or (iv) upon receipt or refused delivery deposited in the United States mail, registered or certified mail, postage prepaid, return receipt required, and addressed as follows:

To Seller: Columbus Redevelopment Authority
c/o Jeffrey J. Turnage & James P. Wilson, Jr.
P.O. Box 1366
Columbus, MS 39703-1366

With a copy to: Jeffrey J. Turnage and James P. Wilson, Jr.
P.O. Box 1366
Columbus, MS 39703-1366

To Buyer: Friendly City Development, LLC
c/o Nic Parish
57 Burns Drive
Columbus, MS 39702

With a copy to: Brunini, Grantham, Grower & Hewes, PLLP
Attn: J. Gordon Flowers
P.O. Box 7520
Columbus, MS 39705

or such other address as either party may from time to time specify in writing to the other.

(ii) **Brokers and Finders.** Neither party has had any contact or dealings regarding the Property, or any communication in connection with the subject matter of this transaction, through any real estate broker or other person who can claim a right to a commission or finder's fee in connection with the sale contemplated herein.

(iii) **Successors and Assigns.** Buyer may assign its rights under this Agreement to an assignee or to take title to the Property in the name of a nominee or assignee only upon the written approval of Seller which may be withheld for any reason. Upon such assignment the assignor will remain liable under this Agreement to Seller. Seller may not assign its rights or obligations under this Agreement, or in the Property except as otherwise expressly provided herein, without the prior written consent of the Buyer; such other purported assignments will be void ab initio. This Agreement will be binding upon the successors and permitted assigns of the parties hereto.

(iv) **Amendments.** Except as otherwise provided herein, this Agreement may be amended or modified only by a written instrument executed by Seller and Buyer.

(v) **Governing Law.** This Agreement will be governed by and construed in accordance with the internal laws of the State of Mississippi without application of conflicts of law rules. The parties acknowledge and agree that the trial court having jurisdiction in Lowndes County, MS shall be the exclusive venue with respect to any dispute arising with respect to this Agreement and the matters ancillary thereto.

(vii) **Merger of Prior Agreements.** This Agreement and the exhibits and schedules attached, the Redevelopment Agreement, the Escrow Agreement and the Option Agreement all between the Parties constitute the entire agreements between the Parties and supersede all prior agreements and understandings between the Parties relating to the subject matter hereof.

(ix) **Time of the Essence.** Time is of the essence of this Agreement.

(x) **Severability.** If any provision of this Agreement, or the application thereof to any person, place, or circumstance, will be held by a court of competent jurisdiction to be invalid, unenforceable or void, the remainder of this Agreement and such provisions as applied to other persons, places and circumstances will remain in full force and effect.

(xi) **Counterparts and Facsimile Signatures.** This Agreement may be executed in one or more counterparts, each of which will be deemed an original and all of which, when taken together, will be deemed to be one agreement. This Agreement may be executed pursuant to original or facsimile copies of signatures, with the same effect as if the parties had signed the document pursuant to original signature.

(xii) **Performance Due On Day Other Than Business Day.** If the time period for the performance of any act called for under this Agreement expires on a Saturday, Sunday or any other day on which banking institutions in the State in which the Property is located are authorized or obligated by law or executive order to close (a "Holiday"), the act in question may be performed on the next succeeding day that is not a Saturday, Sunday or Holiday. All times specified in this Agreement are to the local time existing at the location of the Property.

(xiii) **Agreement Jointly Drafted.** The Parties acknowledge that this Agreement is the result of negotiations between the Parties and shall not be construed or interpreted against either Party on the basis of which Party prepared this Agreement or the preceding drafts.

The parties are signing this Agreement as of the Effective Date

Signatures Follow

BUYER:

Friendly City Development, LLC

By: Nic Parish
Its: Manager

SELLER:

Columbus Redevelopment Authority

By: Marthalie Porter
Its: Chairperson

City of Columbus, MS

Stephen Jones, Mayor, City of Columbus

Tract 9-Option:

Part of Square 24 North of Main Street in the City of Columbus, Mississippi being more particularly described as follows:

Commencing at the Northwest corner of Square 24 North of Main Street in the City of Columbus, Mississippi; thence, along the West line of said Square 24, South 08 degrees 10 minutes 24 seconds East a distance of 119.90 feet, said point being the Point of Beginning of the herein described tract; thence, along the West line of said Square 24, South 08 degrees 10 minutes 24 seconds East a distance of 59.45 feet; thence, along the West line of said Square 24, South 08 degrees 12 minutes 13 seconds East a distance of 165.33 feet to the Southwest corner of said Square 24; thence, along the South line of said Square 24, North 78 degrees 10 minutes 06 seconds East a distance of 287.46 feet to the Southeast corner of said Square 24, also being on the West right of way of 5th Street North also known as Columbus-Aberdeen Road per State Highway Plans #1043R-1968; thence, along said West right of way, the following calls and distances: along a curve to the left with an arc length of 149.06 feet, a radius of 7579.16 feet, a chord bearing of North 14 degrees 31 minutes 04 seconds West and a chord length of 149.05 feet; thence South 76 degrees 01 minute 19 seconds West a distance of 14.90 feet; thence along a curve to the left with an arc length of 181.09 feet, a radius of 8325.90 feet, a chord bearing of North 15 degrees 53 minutes 57 seconds West and a chord length of 181.08 feet to the Northeast corner of said Square 24; thence, along the North line of said Square 24, South 81 degrees 53 minutes 36 seconds West a distance of 30.47 feet; thence South 08 degrees 12 minutes 13 seconds East a distance of 166.27 feet; thence South 78 degrees 10 minutes 06 seconds West a distance of 109.36 feet; thence North 08 degrees 06 minutes 41 seconds West a distance of 57.47 feet; thence South 79 degrees 24 minutes 24 seconds West a distance of 91.96 feet to the Point of Beginning, containing 1.33 acres, more or less.



LOT 73 IS NOT SUBJECT TO 16TH SECTION 99 YEAR RENEWABLE FOREVER LEASE



The motion passed.

F. Consider/Approve Agreement for Consulting Services from Mike Crowder

Councilman Coleman made a motion to approve the Agreement between Mike Crowder and the City to provide consulting services. Councilman Mackay seconded the motion. Councilman Coleman commended Barbara Evans for the work she has accomplished.

All Councilmen voted in favor of the motion.

The motion passed.

G. Approve Resolution for Sixteenth Section Lease Renewal

The following Resolution for Sixteenth Section Lease Renewal was presented and approved:

(This space left blank intentionally)



**RESOLUTION BY THE MAYOR AND CITY COUNCIL OF THE CITY OF
COLUMBUS, AS SUCCESSORS TO THE TRUSTEES OF FRANKLIN ACADEMY**

WHEREAS, the Mayor and City Council of the City of Columbus, Mississippi, as Successors to the Trustees of Franklin Academy, ("The City") did meet at a regular and lawfully called meeting at 5:00 P.M. on the 7th day of March, 2006 with the following Resolution being offered:

WHEREAS, a Stipulation of Settlement has been entered in the United States District Court for the Northern District of Mississippi Eastern Division in the cause of *J. Randolph Lipscomb, on behalf of himself and as Representative of the Class certified by the United States Federal District, Northern District, Eastern Division, and the Mayor and City Council of the City of Columbus as the Successors to the Trustees of Franklin Academy v. The Columbus Municipal Separate School District, The State of Mississippi, The Mississippi Secretary of State, and The Secretary of the Department of Housing and Urban Development of the United States of America*, Cause No. 1:92CV020-D-D, and;

WHEREAS, a Final Judgment has been entered in that Cause that has approved and incorporated the Stipulation of Settlement and has rendered "...Judgment in favor of all persons and entities who are Class Members as to all claims set forth in the Stipulation and the Judgment," and the Court has further ordered, adjudged and decreed "... that all parties should perform and carry out their respective obligations under the Settlement as approved." and;

WHEREAS, the leaseholders bound by that Stipulation of Settlement are defined as being "... all lessees of sixteenth section leases in the City of Columbus, Lowndes County, Mississippi, including The Mayor and City Council of The City of Columbus ("The City"), except those Lessees excluded by the Court in this Action by its Order dated December 12,

2002,"¹ and the parties have agreed that "... the class of all leaseholders as of December 12, 2002, and their successors in interest, are members of the protected federal class."² and;

WHEREAS, the Secretary of State has agreed and publically stated that:

"The State of Mississippi, the Secretary of State, and the Columbus Municipal Separate School District acknowledge the judgment of the federal courts that the Columbus 16th Section Leases are contracts protected by the Contracts Clause of the federal constitution from impairment under state or federal law. According to the Courts, the leasehold warranty deeds used in this section are valid, subject to the continuing duty to make fixed leasehold payments and to the duty to avoid a future valid unredeemed tax sale to the State. None of these government entities have any further claims that the leases are invalid, but they may make such a claim if a lease is forfeited due to non-payment of rent or is subject to a valid unredeemed tax sale after December 11, 2002. Title insurers may rely on this statement."³ and;

WHEREAS, the leases are renewable forever leases and may be renewed on August 1, 2019 and thereafter upon the same covenants, unless the lease is or has been forfeited subsequent to December 12, 2002 for failure to comply with the terms of the lease.

NOW THEREFORE, BE IT RESOLVED THAT, all of the leases which have not been forfeited subsequent to December 12, 2002 shall be renewed upon their same terms and conditions on August 1, 2019 and thereafter, automatically without administrative action of any nature or kind by the Mayor and City Council of the City of Columbus as the Successors to the Trustees of Franklin Academy, nor any action of any nature or kind by the lessee, upon payment by the lessee of the leasehold payment due for the lease year August 1, 2019 through July 31, 2020 and thereafter upon subsequent renewal dates every ninety-nine (99) years.

¹ Paragraph VIII (B)

² Paragraph IX 2.

³ Paragraph IX 6.

March 7, 2006

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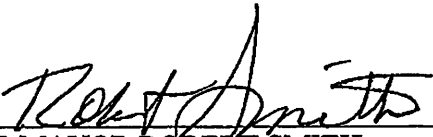
The above Resolution having been first reduced to writing was introduced by Councilman Jay Jordan, who moved its adoption. It was seconded by Councilman Doug Mackay.

The above and foregoing Resolution was read, considered and voted upon, section by section and as a whole, the vote on each all of the sections, and upon the Resolution as an entirety, was taken by "yea" or "nay" vote, with the following results.

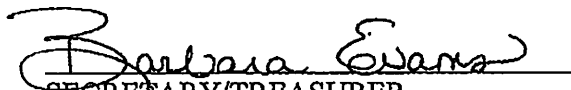
Councilman Doug MacKay	Voted <u>Aye</u>
Councilman Gene Coleman	Voted <u>Aye</u>
Councilman Fred Stewart	Voted <u>Aye</u>
Councilman Jay Jordan	Voted <u>Aye</u>
Councilman Jerry Kendall	Voted <u>Aye</u>

This motion having received the affirmative vote of 5 Councilmen present, Vice-Mayor Robert Smith, who presided over said meeting, declared the motion carried and the Resolution adopted and to be spread upon the official minutes.

ADOPTED, APPROVED AND PASSED, this the 7th day of March, 2006.


VICE-MAYOR ROBERT SMITH

ATTEST:


SECRETARY/TREASURER

PREPARED BY:
Mitchell McNutt
Attorneys at Law
James P. Wilson, Jr.
P. O. Box 1366
Columbus, MS 39703
662-328-2316
MSB# 10783

INDEXING INSTRUCTIONS:
Block 10, 13, 21, 22, 23 24, 34 and 35 North of Main Street in the City of Columbus, Lowndes
County, MS

STATE OF MISSISSIPPI
COUNTY OF LOWNDES

LEASEHOLD WARRANTY DEED

In consideration of the sum of Ten and 00/100 Dollars (\$10.00), cash in hand paid, and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the undersigned, **COLUMBUS REDEVELOPMENT AUTHORITY, a body politic organized and existing under the laws of the State of Mississippi, P. O. Box 1366, Columbus, Mississippi 39703-1366; (662) 328-2316, as "GRANTOR",** does by these presents hereby grant, bargain, sell, convey and warrant all its right title and LEASEHOLD interest unto the **FRIENDLY CITY DEVELOPMENT, LLC, a Mississippi limited liability company, c/o Nick Parish, 24 Burns Drive, Columbus, MS 39702; (_____)_____**, as "GRANTEE", the following described real property lying and being in Lowndes County, Mississippi, to-wit:

40509958v1



See attached Exhibit "A" for Legal Description

Grantor does hereby covenant with Grantee that it is lawfully seized in fee of the Property in fee simple; that it has good right to convey the Property; that the Property is marketable and unencumbered except for the Permitted Encumbrances shown on Exhibit "B" attached hereto, and that the title and quiet possession thereto it will warrant and defend against the lawful claims of all persons claiming by, through and under Grantor, but not otherwise.

WITNESS the signature of the Grantor this the ____ day of _____, 2025.

COLUMBUS REDEVELOPMENT AUTHORITY

By: _____
MARTHALIE PORTER
Its: CHAIRMAN

STATE OF MISSISSIPI
COUNTY OF LOWNDES

Personally appeared before me, the undersigned authority, in and for the said County and State on this the ____ day of _____, 2025 the within named MARTHALIE PORTER who acknowledged before me that she is the Chairman of the Columbus Redevelopment Authority and that for and on behalf of said Columbus Redevelopment Authority, and as its act and deed they executed the above and foregoing instrument on the day and year therein mentioned after having been authorized by said Columbus Redevelopment Authority so to do.

Given under my hand and official seal on this the ____ day of _____, 2025.

(S E A L) _____
NOTARY PUBLIC

My Commission Expires:

Instrument Prepared By and Return To: Brunini, Grantham, Grower & Hewes, PLLC Attn: J. Gordon Flowers, Esq. MS Bar No.: 5378 Post Office Box 7520 Columbus, MS 39705 (662) 386-1320	Grantor's Name, Address and Phone Number Columbus Redevelopment Authority c/o Jeffrey J. Turnage and James P. Wilson P.O. Box 1366 Columbus, MS 39703-1366 662 364 0846	Grantee's Name, Address and Phone Number: Friendly City Development, LLC 24 Burns Drive Columbus, MS 39702 c/o Nic Parish 662 549-6070
To the Chancery Clerk of Lowndes County, Mississippi: The real property described herein is situated in the Square 24 North of Main Street, City of Columbus, Lowndes County, Mississippi.		

MEMORANDUM OF OPTION AND PURCHASE AND SALE AGREEMENT

THIS MEMORANDUM OF OPTION AND PURCHASE AND SALE AGREEMENT ("Memorandum") is made on September ____, 2025 (the "Effective Date") between Friendly City Development, LLC ("Buyer"), a Mississippi limited liability company and City of Columbus, by and through the Mayor and City Council and Columbus Redevelopment Authority, an urban renewal authority established by the City of Columbus, MS pursuant to Miss. Code Ann 35-35-1, et seq.(collectively "Seller") Either Buyer or Seller may be referred to as a ("Party") or collectively ("Parties").

INTRODUCTION

1. Seller is the owner of a leasehold interest in the real estate described on Exhibit 1. (the "Property").
2. The Parties have entered into an Option and Purchase and Sale Agreement. (the "Agreement").
3. Under the terms of the Agreement, Buyer has the exclusive right to purchase the Property during the term of the Agreement.
4. This Memorandum has been prepared and recorded in the land records of Lowndes County, Mississippi in order to provide constructive notice of the Agreement and Buyer's rights under the Agreement.

AGREEMENT

Seller and Buyer agree as follows:

1. Incorporation of Introduction. The paragraphs in the Introduction are incorporated into this Memorandum



2. **Grant of Option.** For a period of ____ years from the Effective Date, Seller grants to Buyer the exclusive right to buy the Property. If Buyer exercises the option to buy the Property, Seller shall sell and Buyer shall buy the Property on the terms contained in the Agreement. The financial terms of the option to purchase are contained in the Agreement.
3. **Agreement Controls.** This Memorandum does not supersede, modify, amend or otherwise change the terms, conditions or covenants of the Agreement, and Buyer and Seller executed and are recording this Memorandum solely for the purpose of providing constructive notice of the Agreement and Buyer's rights thereunder. The terms, conditions and covenants of the Agreement are incorporated in this Memorandum by reference as though fully set forth herein.

The Parties are signing the Memorandum as of the Effective Date.

BUYER:
Friendly City Development, LLC

By: Nic Parish
Its: Manager

SELLER:
Columbus Redevelopment Authority

By: Marthalia Porter
Its: Chairperson

City of Columbus, Mississippi

Stephen Jones, Mayor of Columbus

STATE OF MISSISSIPPI
COUNTY OF LOWNDES

Personally appeared before me, the undersigned authority in and for the said county and state, on this ____ day of September, 2025, within my jurisdiction, the within named Nic Parish, who acknowledged that he is Manager of Friendly City Development, LLC and that in said

representative capacity he executed the above and foregoing instrument, after first having been duly authorized so to do.

Notary Public

My Commission Expires:

STATE OF MISSISSIPPI
COUNTY OF LOWNDES

Personally appeared before me, the undersigned authority in and for the said county and state, on this ____ day of September, 2025, within my jurisdiction, the within named Marthalie Porter, who acknowledged that she is the Chairperson of Columbus Redevelopment Authority and that in said representative capacity she executed the above and foregoing instrument, after first having been duly authorized so to do.

Notary Public

My Commission Expires

STATE OF MISSISSIPPI
COUNTY OF LOWNDES

Personally appeared before me, the undersigned authority in and for the said county and state, on this ____ day of September, 2025, within my jurisdiction, the within named Stephen Jones, who acknowledged that he is the Mayor of the City of Columbus, Mississippi and that in said representative capacity he executed the above and foregoing instrument, after first having been duly authorized so to do.

Notary Public

My Commission Expires:

Tract 9-Option:

Part of Square 24 North of Main Street in the City of Columbus, Mississippi being more particularly described as follows:

Commencing at the Northwest corner of Square 24 North of Main Street in the City of Columbus, Mississippi; thence, along the West line of said Square 24, South 08 degrees 10 minutes 24 seconds East a distance of 119.90 feet, said point being the Point of Beginning of the herein described tract; thence, along the West line of said Square 24, South 08 degrees 10 minutes 24 seconds East a distance of 59.45 feet; thence, along the West line of said Square 24, South 08 degrees 12 minutes 13 seconds East a distance of 165.33 feet to the Southwest corner of said Square 24; thence, along the South line of said Square 24, North 78 degrees 10 minutes 06 seconds East a distance of 287.46 feet to the Southeast corner of said Square 24, also being on the West right of way of 5th Street North also known as Columbus-Aberdeen Road per State Highway Plans #1043R-1968; thence, along said West right of way, the following calls and distances: along a curve to the left with an arc length of 149.06 feet, a radius of 7579.16 feet, a chord bearing of North 14 degrees 31 minutes 04 seconds West and a chord length of 149.05 feet; thence South 76 degrees 01 minute 19 seconds West a distance of 14.90 feet; thence along a curve to the left with an arc length of 181.09 feet, a radius of 8325.90 feet, a chord bearing of North 15 degrees 53 minutes 57 seconds West and a chord length of 181.08 feet to the Northeast corner of said Square 24; thence, along the North line of said Square 24, South 81 degrees 53 minutes 36 seconds West a distance of 30.47 feet; thence South 08 degrees 12 minutes 13 seconds East a distance of 166.27 feet; thence South 78 degrees 10 minutes 06 seconds West a distance of 109.36 feet; thence North 08 degrees 06 minutes 41 seconds West a distance of 57.47 feet; thence South 79 degrees 24 minutes 24 seconds West a distance of 91.96 feet to the Point of Beginning, containing 1.33 acres, more or less.



Instrument Prepared By and Return To: Brunini, Grantham, Grower & Hewes, PLLC Attn: J. Gordon Flowers, Esq. MS Bar No.: 5378 Post Office Box 7520 Columbus, MS 39705 (662) 386-1320	Grantor's Name, Address and Phone Number Columbus Redevelopment Authority c/o Jeffrey J. Turnage and James P. Wilson P.O. Box 1366 Columbus, MS 39703-1366 662 364 0846	Grantee's Name, Address and Phone Number: Friendly City Development, LLC 24 Burns Drive Columbus, MS 39702 c/o Nic Parish 662 549-6070
To the Chancery Clerk of Lowndes County, Mississippi: The real property described herein is situated in the Square 24 North of Main Street, City of Columbus, Lowndes County, Mississippi.		

MEMORANDUM OF OPTION AND PURCHASE AND SALE AGREEMENT

THIS MEMORANDUM OF OPTION AND PURCHASE AND SALE AGREEMENT ("Memorandum") is made on September ____, 2025 (the "Effective Date") between Friendly City Development, LLC ("Buyer"), a Mississippi limited liability company and City of Columbus, by and through the Mayor and City Council and Columbus Redevelopment Authority, an urban renewal authority established by the City of Columbus, MS pursuant to Miss. Code Ann 35-35-1, et seq.(collectively "Seller") Either Buyer or Seller may be referred to as a ("Party") or collectively ("Parties").

INTRODUCTION

1. Seller is the owner of a leasehold interest in the real estate described on Exhibit 1. (the "Property").
2. The Parties have entered into an Option and Purchase and Sale Agreement. (the "Agreement").
3. Under the terms of the Agreement, Buyer has the exclusive right to purchase the Property during the term of the Agreement.
4. This Memorandum has been prepared and recorded in the land records of Lowndes County, Mississippi in order to provide constructive notice of the Agreement and Buyer's rights under the Agreement.

AGREEMENT

Seller and Buyer agree as follows:

1. Incorporation of Introduction. The paragraphs in the Introduction are incorporated into this Memorandum



2. **Grant of Option.** For a period of ____ years from the Effective Date, Seller grants to Buyer the exclusive right to buy the Property. If Buyer exercises the option to buy the Property, Seller shall sell and Buyer shall buy the Property on the terms contained in the Agreement. The financial terms of the option to purchase are contained in the Agreement.
3. **Agreement Controls.** This Memorandum does not supersede, modify, amend or otherwise change the terms, conditions or covenants of the Agreement, and Buyer and Seller executed and are recording this Memorandum solely for the purpose of providing constructive notice of the Agreement and Buyer's rights thereunder. The terms, conditions and covenants of the Agreement are incorporated in this Memorandum by reference as though fully set forth herein.

The Parties are signing the Memorandum as of the Effective Date.

BUYER:
Friendly City Development, LLC

By: Nic Parish
Its: Manager

SELLER:
Columbus Redevelopment Authority

By: Marthalia Porter
Its: Chairperson

City of Columbus, Mississippi

Stephen Jones, Mayor of Columbus

STATE OF MISSISSIPPI
COUNTY OF LOWNDES

Personally appeared before me, the undersigned authority in and for the said county and state, on this ____ day of September, 2025, within my jurisdiction, the within named Nic Parish, who acknowledged that he is Manager of Friendly City Development, LLC and that in said

representative capacity he executed the above and foregoing instrument, after first having been duly authorized so to do.

Notary Public

My Commission Expires:

STATE OF MISSISSIPPI
COUNTY OF LOWNDES

Personally appeared before me, the undersigned authority in and for the said county and state, on this ____ day of September, 2025, within my jurisdiction, the within named Marthalie Porter, who acknowledged that she is the Chairperson of Columbus Redevelopment Authority and that in said representative capacity she executed the above and foregoing instrument, after first having been duly authorized so to do.

Notary Public

My Commission Expires

STATE OF MISSISSIPPI
COUNTY OF LOWNDES

Personally appeared before me, the undersigned authority in and for the said county and state, on this ____ day of September, 2025, within my jurisdiction, the within named Stephen Jones, who acknowledged that he is the Mayor of the City of Columbus, Mississippi and that in said representative capacity he executed the above and foregoing instrument, after first having been duly authorized so to do.

Notary Public

My Commission Expires:

PREPARED BY:
Mitchell McNutt
Attorneys at Law
James P. Wilson, Jr.
P. O. Box 1366
Columbus, MS 39703
662-328-2316
MSB# 10783

INDEXING INSTRUCTIONS:
Block 10, 13, 21, 22, 23 24, 34 and 35 North of Main Street in the City of Columbus, Lowndes
County, MS

STATE OF MISSISSIPPI
COUNTY OF LOWNDES

LEASEHOLD WARRANTY DEED

In consideration of the sum of Ten and 00/100 Dollars (\$10.00), cash in hand paid, and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the undersigned, **COLUMBUS REDEVELOPMENT AUTHORITY, a body politic organized and existing under the laws of the State of Mississippi, P. O. Box 1366, Columbus, Mississippi 39703-1366; (662) 328-2316, as "GRANTOR", does by these presents hereby grant, bargain, sell, convey and warrant all its right title and LEASEHOLD interest unto the FRIENDLY CITY DEVELOPMENT, LLC, a Mississippi limited liability company, c/o Nick Parish, 24 Burns Drive, Columbus, MS 39702; (_____)_____**, as "GRANTEE", the following described real property lying and being in Lowndes County, Mississippi, to-wit:

40509958v1



See attached Exhibit "A" for Legal Description

Grantor does hereby covenant with Grantee that it is lawfully seized in fee of the Property in fee simple; that it has good right to convey the Property; that the Property is marketable and unencumbered except for the Permitted Encumbrances shown on Exhibit "B" attached hereto, and that the title and quiet possession thereto it will warrant and defend against the lawful claims of all persons claiming by, through and under Grantor, but not otherwise.

WITNESS the signature of the Grantor this the ____ day of _____, 2025.

COLUMBUS REDEVELOPMENT AUTHORITY

By: _____
MARTHALIE PORTER
Its: CHAIRMAN

STATE OF MISSISSIPPI
COUNTY OF LOWNDES

Personally appeared before me, the undersigned authority, in and for the said County and State on this the ____ day of _____, 2025 the within named MARTHALIE PORTER who acknowledged before me that she is the Chairman of the Columbus Redevelopment Authority and that for and on behalf of said Columbus Redevelopment Authority, and as its act and deed they executed the above and foregoing instrument on the day and year therein mentioned after having been authorized by said Columbus Redevelopment Authority so to do.

Given under my hand and official seal on this the ____ day of _____, 2025.

(S E A L)

NOTARY PUBLIC

My Commission Expires:

REDEVELOPMENT AGREEMENT

Among

CITY OF COLUMBUS, MISSISSIPPI

as the City

COLUMBUS REDEVELOPMENT AUTHORITY

as Authority ,

and

FRIENDLY CITY DEVELOPMENT, LLC

as Developer

Dated September __, 2025

REDEVELOPMENT AGREEMENT

This Redevelopment Agreement ("**Agreement**") entered on September __, 2025 (the "**Effective Date**"), is among the City of Columbus, Mississippi (the "**City**") acting through its Mayor and City Council, Columbus Redevelopment Authority ("**Authority**"), an urban renewal agency established by the City of Columbus, MS pursuant to Miss. Code Ann 35-35-1, et seq. and Friendly City Development, LLC ("**Developer**"), a Mississippi limited liability company. The City, Authority or Developer may be referred to as a "**Party**" or collectively "**Parties**".

INTRODUCTION

A. Authority is the owner of a leasehold interest (the "**Leases**") on the real estate described on **Exhibit 1** (the "**Property**") which was a blighted area the Authority proposes be redeveloped as a mixed use community. -

B. The Authority has been approved to receive a \$2,200,000 Federal THUD reimbursable grant to be used only for grading and drainage design and construction of the Property and has received a \$3,000,000 State of Mississippi grant which can be used for, improvement of the Property, including, but not limited to potable water, sanitary sewer, underground electrical, roadways, and sidewalks within the Property ("**Grants**").

C. The Authority intends to use the Grants to redevelop the Property and in furtherance of that plan published Requests for Proposals for a developer to submit a proposal to redevelop the Property into a mixed use neighborhood compatible with the existing downtown of the City.

D. Developer submitted a response to the Request for Proposal, was selected as the project developer, and ultimately negotiated a nonbinding Letter of Intent to re-develop the Property as both residential and commercial properties, subject to the Authority's approval.

E. The Authority agreed to cause certain infrastructure work to be performed, using the Grants, including but not limited to, streets, sidewalks, lights, sewer, utility, grading and drainage ("**Public Work**").

F. The Developer has agreed to purchase the Property subject to certain contingencies and upon substantial completion of the Public Work, after which the Developer shall perform or cause to be performed, subdivision platting, planning, engineering, design, and civil construction work ("**Private Work**") on the purchased privately leased, non-public property within the Project.

G. The City, Authority and Developer have reached an agreement regarding the development of the Property which they have reduced to writing.

AGREEMENT

The City, Authority and Developer agree:

1. **Incorporation of Introduction.** The paragraphs in the Introduction are incorporated into this Agreement. Capitalized terms shall have the meaning given to them in the Purchase and Sale Agreement ("**PSA**") between the Parties.
2. **The Project.** The Authority has, at its expense, caused the preparation of Construction Documents by Neel-Schaffer Engineers and Planners, Inc. dated _____, 2025 ("**Construction Documents**" consisting of both Plans and Specifications), copies of which are attached as **Exhibit 2**. The Construction Documents identify the Public Work for which the Authority will solicit and award bids.
3. **The Developer.** The Authority hereby designates and appoints the Developer as the exclusive redeveloper of the Property contingent upon the Developer closing on the purchase of the Authority's leasehold interest in the Property. Developer shall have the exclusive right and obligation to diligently perform the Private Work at Developer's expense in accordance with the terms of this Agreement.
4. **Initiation of Project.** The Authority shall promptly commence and diligently complete or cause to be completed the design, bid letting and bid awards for the Public Work the Authority is responsible for providing for the Project.
5. **Authority Approvals and Responsibilities.** The Authority reserves the right to review and approve in writing:
 - a. Construction Documents (both Plans and Specifications) for the Public Work prior to bids being solicited.
 - b. Awards of bids for the Public Work.
 - c. The Plat, and restrictive covenants for Parkview, Parkview Homeowners Association By-Laws and establishment of the Architectural Review Board for Parkview all provided by Developer at its expense.
6. **The Public Work.** Subject to the availability of funds from the Grants, the Authority agrees, at its expense, to complete all aspects of the design, and development of the infrastructure for the Project, final demolition of any remaining improvements on the Property, grading, earth work, detention facilities, streets, access improvements, utilities, lighting, procurement of all governmental approvals, and the work specifically described below in this Section 6 on the Property. The Public Work performed by the Authority's contractors must be accomplished in a good and workmanlike manner.

SITE DEMOLITION

Clearing and Grubbing
Removal of Asphalt Pavement, Full Depth
Removal of Concrete Curb and Gutter

SITE GRADING AND DRAINAGE

Unclassified Excavation
Borrow Excavation
Block Retaining Wall
Concrete Curb Inlet
Concrete Junction Box
12" HDPE Pipe
18" HDPE Pipe
24" HDPE Pipe
36" HDPE Pipe
Select Backfill Material

ROADWAY AND SIDEWALK

Subgrade Preparation
Select Fill Material
Crushed Stone Base Material
Hot Mix Asphalt Paving, 5"
Traffic and Parking Striping
Signage
Combination Curb and Gutter
Concrete Sidewalk

WATER INFRASTRUCTURE

Cut, Cap, and Abandon Existing Water Line
Removal of Abandoned Pipe (All Sizes)
Connect to Existing Water Line
8" DIP Water Line (w/Fittings)
8" Gate Valves
Fire Hydrant Assembly

SEWER INFRASTRUCTURE

Cut, Cap, and Abandon Existing Sewer Line
Removal of Abandoned Pipe (All Sizes)
Removal of Sewer Manhole
24" PVC Gravity Sewer Main
Precast Concrete Manhole
Connect to Existing Sewer Main
Bypass Pumping
CCTV and Clean 8" Sewer Main
8" Cured-in-Place Pipe Lining
Point Repair on 8" Sewer Main

Manhole Rehabilitation

ELECTRIC INFRASTRUCTURE

Removal of Overhead Power (incl. Poles and Transformers)
Three Phase Underground Primary w/Conduit
Pad Mounted Transformer (Single Phase)
Decorative Street Light Pole
Secondary Power Controller
Street Light Feeder w/Conduit

SOFT COSTS

MDAH study performed by David Schneider
HUD and NEPA clearances
Environmental Permitting
Engineer's design, bidding and construction override of the contracted work described herein

In addition to the foregoing Public Work, the Authority shall continue to use its best efforts to find and apply for other grants which may be used to complete any part of the Public Work not completed.

7 Completion of Public Work. When the Project Engineer certifies to the Authority and the Developer the Public Work has been substantially completed, or that funds from the Grants has been expended and the Developer is in agreement, the Developer shall close on the purchase of the Property subject to the terms of the PSA and promptly commence and diligently complete the Private Work necessary to conclude the Project; provided however, during the performance of the Public Work the Authority may in its discretion allow Developer to buy a lot or lots and begin construction of one or more houses.

8. Private Work. Developer shall at its expense perform or cause to be performed the Private Work which shall be defined as all work on non-public property that is necessary to complete the development of the Property ("**Private Work**") The Private Work shall include but not be limited to the following responsibilities of the Developer

- a. The plat, restrictive covenants, Parkview Homeowners Association By-Laws and establishment of the Architectural Review Board all provided by Developer.
- b. Construction of alleyways on private property behind lots.
- c. Construction of sidewalks on private property.
- d. Lot specific improvements.
- e. Sales of lots.

9. **Representations and Warranties of Authority.** The Authority represents and warrants that
- a. It is an urban renewal authority duly organized and existing under Mississippi law and that it has the power to enter into this Agreement and carry out its obligations.
 - b. The activities of the Authority specified in this Agreement are allowed by the Grants.
 - c. The Authority knows of no litigation or threatened litigation, proceeding or investigation concerning the powers of the Authority or its officials with respect to the redevelopment of the Property.
 - d. The Authority has full and complete power and authority to enter into this Agreement and to perform its obligations under this Agreement.
 - e. There is no litigation pending or to Seller's knowledge threatened in writing with respect to the Property or the transactions contemplated hereby.
 - f. The party signing on behalf of the Authority is authorized to sign and bind the Authority to the terms of this Agreement.
 - g. The Agreement is duly executed by the Authority and is valid and legally binding upon the Authority in accordance with its terms.
10. **Representations and Warranties of Developer.** The Developer represents and warrants that
- a. Developer has the legal capacity to enter into this Agreement and perform the undertakings of the Developer under this Agreement.
 - b. Developer is duly organized under the laws of Mississippi.
 - c. Developer's execution and delivery of this Agreement will not violate any terms of its Operating Agreement.
 - d. Developer is capable of developing, designing, and financing the Project.
 - e. The Agreement is duly executed by the Developer and is valid and legally binding upon the Developer in accordance with its terms.
 - f. Developer shall, within a reasonable time after Closing: (i) file a subdivision plat of the Property with the City and/or the County, (ii) establish restrictive covenants on the Property, (iii) create a homeowners association and establish bylaws thereof covering the Property, (iv) establish an Architectural Review Board for the Property with authority to approve or reject proposed improvements of lots within the Property.
 - g. Developer will at its sole cost and expense resolve all wetlands and streams mitigation that are required on the Property

11. Insurance. Authority and Developer shall each obtain and maintain and shall cause any contractor, agent or representative entering on the Property to perform Public Work or Private Work to obtain and maintain, a broad form comprehensive or commercial coverage policy of public liability insurance insuring against loss or liability caused by such activities on the Property, and including Authority and Developer as additional insured's, in an amount of One Million Dollars (\$1,000,000) of combined single limit liability coverage per occurrence, accident or incident, which has a commercially reasonable deductible. Such liability coverage may be satisfied by purchasing coverage in the amount specified or by any combination of primary and umbrella/excess insurance, so long as the total amount of insurance meets the requirements specified above; and (ii) commercial auto liability insurance with a combined single limit of One Million Dollars (\$1,000,000). Any contractor, agent or representative shall provide Authority and Developer with insurance certificates evidencing compliance with this Section 11.

12. Miscellaneous.

- a. Any notice, consent or approval required or permitted to be given under this Agreement will be in writing and will be deemed to have been given upon (i) hand delivery, (ii) one (1) business day after being deposited with Federal Express or another reliable overnight courier service, with receipt acknowledgment requested, (iii) upon receipt if transmitted by facsimile telecopy or by electronic transmission by e-mail, with a copy sent on the same day by one of the other permitted methods of delivery, or (iv) upon receipt or refused delivery deposited in the United States mail, registered or certified mail, postage prepaid, return receipt required, and addressed as follows:

To Seller: Columbus Redevelopment Authority
c/o Jeffrey J. Turnage
P.O. Box 1366
Columbus, MS 39703-1366

With a copy to: James P. Wilson, Jr.
P.O. Box 1366
Columbus, MS 39703-1366

To Buyer: Friendly City Development, LLC
c/o Nic Parish
24 Burns Drive
Columbus, MS 39702

With a copy to: Brunini, Grantham, Grower & Hewes, PLLP
Attn: J. Gordon Flowers
P.O. Box 7520
Columbus, MS 39705

or such other address as either party may from time to time specify in writing to the other.

- b. Except as otherwise provided herein, this Agreement may be amended or modified only by a written instrument executed by the Parties.
- c. This Agreement will be governed by and construed in accordance with the laws of the State of Mississippi without application of conflicts of law rules.
- d. This Agreement and the exhibits and schedules attached, the PSA, Option and Purchase and Sale Agreement, and the Escrow Agreement constitute the entire agreements between the Parties and supersede all prior agreements and understandings between the parties relating to the subject matter hereof.
- e. Time is of the essence of this Agreement.
- f. If any provision of this Agreement, or the application thereof to any person, place, or circumstance, will be held by a court of competent jurisdiction to be invalid, unenforceable or void, the remainder of this Agreement and such provisions as applied to other persons, places and circumstances will remain in full force and effect
- g. This Agreement may be executed in one or more counterparts, each of which will be deemed an original and all of which, when taken together, will be deemed to be one agreement. This Agreement may be executed pursuant to original or facsimile copies of signatures, with the same effect as if the parties had signed the document pursuant to original signature.
- h. If the time period for the performance of any act called for under this Agreement expires on a Saturday, Sunday or any other day on which banking institutions in the State of Mississippi are authorized or obligated by law or executive order to close (a "**Holiday**"), the act in question may be performed on the next succeeding day that is not a Saturday, Sunday or Holiday. All times specified in this Agreement are to the local time existing at the location of the Property.
- i. The Developer, for itself and its successors and assigns, agrees that in the construction of the Project the Developer will not discriminate against any employee or applicant for employment because of race, color, creed, gender, religion, sexual orientation, disability, marital status, ancestry or national origin.
- j. The Parties acknowledge that this Agreement is the result of negotiations between the Parties and shall not be construed or interpreted against either Party on the basis of which Party prepared this Agreement or the preceding drafts.

SIGNATURES ON NEXT PAGE

Signature Page to Redevelopment Agreement

The parties are signing this Agreement on the date above.

DEVELOPER:
Friendly City Development, LLC

By: _____
Nic Parish
Its: Manager

AUTHORITY:
Columbus Redevelopment Authority

By _____
Marthalie Porter
Its Chairperson

City of Columbus, MS

_____]]
Stephen Jones
Mayor, City of Columbus

Descriptions

The following descriptions are based on the Mississippi State Plane Coordinate System, East Zone NAD 83, grid values, US feet, using scale factor of 0.99996727146 and a convergence angle of (+) 00 degrees 13 minutes 20.5 seconds developed at the approximate center of the following described parcels:

Tract 1:

All of Square 35 North of Main Street in the City of Columbus, Mississippi being more particularly described as follows:

Commencing at the Northwest corner of Square 35 North of Main Street in the City of Columbus, Mississippi, said point being the Point of Beginning of the herein described tract; thence, along the West line of said Square 35, South 09 degrees 12 minutes 48 seconds East a distance of 330.00 feet to the Southwest corner of said Square 35; thence, along the South line of said Square 35, North 81 degrees 53 minutes 36 seconds East a distance of 347.51 feet to the Southeast corner of said Square 35; thence, along the East line of said Square 35, North 09 degrees 12 minutes 48 seconds West a distance of 330.00 feet to the Northeast corner of said Square 35; thence, along the North line of said Square 35, South 81 degrees 53 minutes 36 seconds West a distance of 347.51 feet to the Point of Beginning, containing 2.63 acres, more or less.

Tract 2:

All of Square 34 North of Main Street in the City of Columbus, Mississippi being more particularly described as follows:

Commencing at the Northwest corner of Square 34 North of Main Street in the City of Columbus, Mississippi, said point being the Point of Beginning of the herein described tract; thence, along the West line of said Square 34, South 09 degrees 23 minutes 49 seconds East a distance of 323.65 feet to the Southwest corner of said Square 34; thence, along the South line of said Square 34, North 81 degrees 53 minutes 36 seconds East a distance of 340.77 feet to the Southeast corner of said Square 34; thence, along the East line of said Square 34, North 08 degrees 12 minutes 13 seconds West a distance of 323.57 feet to the Northeast corner of said Square 34; thence, along the North line of said Square 34, South 81 degrees 53 minutes 36 seconds West a distance of 347.51 feet to the Point of Beginning, containing 2.56 acres, more or less.

EXHIBIT 1

Tract 3:

All of Square 23 North of Main Street in the City of Columbus, Mississippi being more particularly described as follows:

Commencing at the Northwest corner of Square 23 North of Main Street in the City of Columbus, Mississippi, said point being the Point of Beginning of the herein described tract; thence, along the West line of said Square 23, South 09 degrees 23 minutes 49 seconds East a distance of 352.19 feet to the Southwest corner of said Square 23; thence, along the South line of said Square 23, North 80 degrees 13 minutes 41 seconds East a distance of 332.63 feet to the Southeast corner of said Square 23; thence, along the East line of said Square 23, North 08 degrees 11 minutes 18 seconds West a distance of 342.43 feet to the Northeast corner of said Square 23; thence, along the North line of said Square 23, South 81 degrees 53 minutes 36 seconds West a distance of 339.93 feet to the Point of Beginning, containing 2.68 acres, more or less.

Tract 4:

All of Square 22 North of Main Street in the City of Columbus, Mississippi being more particularly described as follows:

Commencing at the Northwest corner of Square 22 North of Main Street in the City of Columbus, Mississippi, said point being the Point of Beginning of the herein described tract; thence, along the West line of said Square 22, South 09 degrees 23 minutes 49 seconds East a distance of 300.92 feet to the Southwest corner of said Square 22; thence, along the South line of said Square 22, North 81 degrees 54 minutes 54 seconds East a distance of 332.36 feet to the Southeast corner of said Square 22; thence, along the East line of said Square 22, North 09 degrees 19 minutes 22 seconds West a distance of 310.91 feet to the Northeast corner of said Square 22; thence, along the North line of said Square 22, South 80 degrees 11 minutes 33 seconds West a distance of 332.68 feet to the Point of Beginning, containing 2.33 acres, more or less.

Tract 5:

All of Square 13 North of Main Street in the City of Columbus, Mississippi being more particularly described as follows:

Commencing at the Northwest corner of Square 13 North of Main Street in the City of Columbus, Mississippi, said point being the Point of Beginning of the herein described tract; thence, along the West line of said Square 13, South 09 degrees 23 minutes 49 seconds East a distance of 342.33 feet to the Southwest corner of said Square 13; thence, along the South line of said Square 13, North 80 degrees 42 minutes 46 seconds East a distance of 332.21 feet to the Southeast corner of said Square 13; thence, along the East line of said Square 13, North 09

degrees 23 minutes 49 seconds West a distance of 335.35 feet to the Northeast corner of said Square 13; thence, along the North line of said Square 13, South 81 degrees 54 minutes 54 seconds West a distance of 332.30 feet to the Point of Beginning, containing 2.58 acres, more or less.

Tract 6:

Part of Square 10 North of Main Street in the City of Columbus, Mississippi being more particularly described as follows:

Commencing at the Northwest corner of Square 10 North of Main Street in the City of Columbus, Mississippi, said point being the Point of Beginning of the herein described tract; thence, along the West line of said Square 10, South 09 degrees 22 minutes 15 seconds East a distance of 228.33 feet; thence North 80 degrees 34 minutes 08 seconds East a distance of 128.98 feet; thence North 84 degrees 21 minutes 22 seconds East a distance of 12.49 feet; thence North 11 degrees 12 minutes 32 seconds West a distance of 117.36 feet; thence North 80 degrees 34 minutes 08 seconds East a distance of 194.59 feet to a point on the East line of said Square 10; thence, along the East line of Square 10, North 09 degrees 23 minutes 49 seconds West a distance of 111.02 feet to the Northeast corner of said Square 10; thence, along the North line of said Square 10, South 80 degrees 42 minutes 46 seconds West a distance of 332.21 feet to the Point of Beginning, containing 1.22 acres, more or less.

Tract 7:

All of Square 21 North of Main Street in the City of Columbus, Mississippi lying West of 5th Street North also known as Columbus-Aberdeen Road per State Highway Plans #1043R-196B being more particularly described as follows:

Commencing at the Northwest corner of Square 21 North of Main Street in the City of Columbus, Mississippi, said point being the Point of Beginning of the herein described tract; thence, along the West line of said Square 21, South 10 degrees 09 minutes 24 seconds East a distance of 315.96 feet; thence North 78 degrees 38 minutes 09 seconds East a distance of 332.41 feet to a point on the West right of way of 5th Street North; thence, along said West right of way, the following calls and distances: along a curve to the left with an arc length of 12.53 feet, a radius of 7609.16 feet, a chord bearing of North 11 degrees 17 minutes 29 seconds West and a chord length of 12.53 feet; thence South 78 degrees 16 minutes 20 seconds West a distance of 29.74 feet; thence along a curve to the left with an arc length of 303.63 feet, a radius of 7579.16 feet, a chord bearing of North 12 degrees 29 minutes 11 seconds West and a chord length of 303.61 feet to the Northeast corner of said Square 21; thence, along the North line of said Square 21, South 78 degrees 38 minutes 09 seconds West a distance of 290.09 feet to the Point of Beginning, containing 2.17 acres, more or less.

Tract 8:

Part of Square 24 North of Main Street in the City of Columbus, Mississippi being more particularly described as follows:

Commencing at the Northwest corner of Square 24 North of Main Street in the City of Columbus, Mississippi, said point being the Point of Beginning of the herein described tract; thence, along the West line of said Square 24, South 08 degrees 10 minutes 24 seconds East a distance of 119.90 feet; thence North 79 degrees 24 minutes 24 seconds East a distance of 91.96 feet; thence North 08 degrees 06 minutes 41 seconds West a distance of 115.91 feet to a point of the North line of said Square 24; thence, along the North line of said Square 24, South 81 degrees 53 minutes 36 seconds West a distance of 92.00 feet to the Point of Beginning, containing 0.25 acres (10840 sq. ft.), more or less.

**FINAL PLANS AND SPECIFICATIONS TO BE ADDEED UPON COMPLETION AND
APPROVAL**

EXHIBIT 2

Execution Version

PURCHASE AND SALE AGREEMENT

Between

COLUMBUS REDEVELOPMENT AUTHORITY

And

CITY OF COLUMBUS, MISSISSIPPI

as Seller ,

and

FRIENDLY CITY DEVELOPMENT, LLC

as Buyer

Dated September __, 2025

PURCHASE AND SALE AGREEMENT

This Purchase and Sale Agreement ("**Agreement**") entered on September __, 2025 (the "**Effective Date**"), is between the City of Columbus, Mississippi, by and through its Mayor and City Council (the "**City**") and Columbus Redevelopment Authority (collectively "**Seller**"), an urban renewal agency established by the City pursuant to Miss. Code Ann 35-35-1, et seq. and Friendly City Development, LLC ("**Buyer**"), a Mississippi limited liability company. Either Buyer or Seller may be referred to as a "**Party**" or collectively "**Parties**".

INTRODUCTION

A. Seller is the owner of a leasehold interest (the "**Leases**") in the real estate described on **Exhibit 1** (the "**Property**") by virtue of a leasehold deed to each lot comprising the Property (Final description may be revised in the event of subsequent surveys and the Parties agree to substitute the revised description).

B. The City as successor in interest of the Trustees of Franklin Academy currently lease the Property to the Seller for 99 years renewable forever.

C. The Mayor and City Council, acting in their capacity as the successors in interest to the Trustees of Franklin Academy, announced their intention to renew the Leases on the lots comprising the Property by a March 7, 2006 Resolution which was recorded in the minutes of the meeting of the Mayor and City Council held on that date and is attached hereto as **Exhibit 2**. Thereafter, on the 16th of July, 2019, they in such capacity filed in the land records of Lowndes County, Mississippi a renewal of, among other properties, all of the lots comprising the Property, except Lot 71, which lost its renewable forever status as a consequence of an unredeemed tax sale, which said renewal was recorded at Book 2019, Pages 5235-5240.

D. Seller acquired and now intends to sell and transfer its interest in the Property to the Buyer for redevelopment of the Property as a mixed used development, subject to the terms of this Agreement and a Redevelopment Agreement between the Parties governing the work each of the Parties will provide ("**Redevelopment Agreement**")

E. Buyer has agreed, subject to the terms of this Agreement, to purchase and redevelop the Property ("the **Project**").

F. Buyer and Seller have reached an agreement which they hereby reduce to writing.

AGREEMENT

Seller and Buyer agree as follows

1 Purchase and Sale; Purchase Price. Subject to the terms and conditions of this Agreement, Seller agrees to sell and Buyer agrees to buy the Property for the purchase price of Eight Hundred Thousand and No/100 Dollars (\$800,000.00)

(**Purchase Price**”), plus or minus pro-rations and deductions, if any, which shall be paid at the Closing (as defined below). Within ten (10) business days following the Effective Date, Buyer agrees to either make an earnest money deposit in the amount of \$200,000.00 or provide Letters of Credit satisfactory to Seller in that same amount (**Earnest Money Deposit**) with Mitchell McNutt, P.A. (**MM**), (Attn: Jeffrey J. Turnage and James P. Wilson, Jr.; jturnage@mitchellmcnutt.com; jwilson@mitchellmcnutt.com). If cash, the Earnest Money Deposit shall be held in trust in an interest bearing escrow account by MM pursuant to an Escrow Agreement between Buyer, Seller, and MM (**Escrow Agreement**) and applied to the Purchase Price at Closing or disbursed as otherwise provided in the Escrow Agreement. If Letters of Credit, in the amount of \$200,000 are provided in lieu of cash, the Letters of Credit shall be in a form approved by MM subject to being held in trust by MM and called pursuant to the Escrow Agreement.

(i) **Transfer of Title**. At the Closing (defined below), Seller shall convey the Property to Buyer via Leasehold Warranty Deed or Deeds (the **Deed**), which shall be in substantially the form as attached as **Exhibit 3**. The Deed or Deeds shall be subject to only previously reserved mineral rights, zoning restrictions, and other requirements imposed by governmental authority, easements, encumbrances, conditions, restrictions, and all matters of record that lawfully affect the Property (“Permitted Encumbrances” defined below). Buyer acknowledges and agrees that **Exhibit A** to the Deed or Deeds shall reflect the legal description of the Property to be conveyed. (This legal description may be revised based on subsequent surveys).

(ii) **Survey**. Within thirty (30) days after the Effective Date, Seller shall at Seller’s expense, deliver to Buyer a current survey (**Survey**) of the Property prepared by Neel-Schaffer Engineers and Planners, Inc. meeting the latest Minimum Standard Detail Requirements for ALTA/ACSM Land Title Surveys (including all applicable Table A items desired by Buyer).

(iii) **Title and Survey Review**. Within thirty (30) days after the Effective Date, Seller shall at Seller’s expense, also deliver to Buyer a current ALTA Commitment for Title Insurance (the **Title Commitment**) from First American Title Insurance Company (the **Title Company**) (or some other title company mutually agreeable to the Parties), together with copies of all documents referred to as exceptions therein (the **Exception Documents**), showing the status of title to the Property according to the Title Company and committing to issue to Buyer upon the recording of the Deed to Buyer an extended coverage ALTA Owner’s Title Insurance Policy insuring Buyer’s leasehold interest in the Property (**Title Policy**) in the full amount of the Purchase Price. Buyer shall then have a period of thirty (30) days from receipt of the Title Commitment to review the Title Commitment (**Title Review Period**). If any matters or exceptions shown in the Title Commitment or matters shown in the Survey are unacceptable to Buyer, or if the coverage as set forth in the Title Commitment is in any way unacceptable to Buyer, Buyer shall, within the Title Review Period, deliver to Seller in writing notice of such unacceptable matters and exceptions (**Buyer’s Title Objections**). If Buyer fails to deliver such Buyer’s Title Objections within the Title Review Period, Buyer shall be deemed to have accepted all exceptions to title and all other matters shown on the Title Commitment and

Survey other than Monetary Encumbrances (defined below), and all such exceptions and matters shall be included in the term "**Permitted Encumbrances**" (as defined below). Within thirty (30) business days after receipt of Buyer's Title Objections ("**Seller's Notice Period**"), Seller shall deliver to Buyer in writing notice ("**Seller's Title Notice**") stating: (a) if Seller will eliminate or cure Buyer's Title Objections, in which case the elimination or curing of Buyer's Title Objections shall be completed to Buyer's reasonable satisfaction one hundred eighty (180) days of Buyer's Title Objections or as soon as Seller can reasonably eliminate or cure such objections (b) that Seller is unable or unwilling to eliminate or cure Buyer's Title Objections. If Seller states it is unable or unwilling to eliminate or cure Buyer's Title Objections, or no Seller's Title Notice is delivered to Buyer within the Seller's Notice Period, Buyer may (as its sole and exclusive remedy) terminate this Agreement by delivery of written notice to Seller prior to expiration of the Inspection Period (defined below) or shall accept such title as Seller can deliver without any reduction in the Purchase Price, in which event such uncured Buyer's Title Objections shall be included in the term "Permitted Encumbrances." If Buyer does not elect to terminate this Agreement within the period described in the immediately preceding sentence, Buyer shall be deemed to have accepted all Buyer's Title Objections that Seller stated it was unable or unwilling to eliminate or cure, and such exceptions and matters shall be included in the term "Permitted Encumbrances." In the event of termination by Buyer pursuant to this Section, the Parties shall have no further rights or obligations hereunder and the Earnest Money shall be returned to Buyer. Seller shall have no obligation to bring any action or proceeding or otherwise to incur any expense whatsoever to eliminate or correct Buyer's Title Objections unless Seller agrees in writing to eliminate or cure such matters. Notwithstanding the foregoing, Buyer and Seller acknowledge that although Seller has no obligation to cure any title or survey matters unless Seller commits in writing to correct such matters (whether or not the same constitute Buyer's Title Objections), subject to Buyer's full performance hereunder, Seller does agree to deliver title to the Property at Closing free and clear of all mechanics liens, tax liens, UCC financing statements, deeds of trust, mortgages and other monetary liens encumbering the Property ("**Monetary Encumbrances**").

(iv) **Delivery of Information.** In addition to its other obligations under this Agreement, Seller shall, within sixty (60) business days after the Effective Date, furnish, or cause to be furnished, to Buyer, the following:

(i) copies of the Leases and all amendments, modifications, and supplements thereto or alternatively if Leases cannot be located, a new lease or leases to replace a lost lease or leases;

(ii) copies of any and all plats, plans and specifications in Seller's possession or under Seller's control, depicting or relating to the Property.

(iii) copies of any and all of the following, relating to the Property, to the extent in Seller's possession or under Seller's control: surveys; environmental investigations, audits, assessments and reports and, any other documents and things reasonably requested by Buyer to assist in its due diligence.

(v) **Inspection.** For a period of ninety (90) days beginning on the Effective Date ("**Inspection Date**") Buyer shall have access to the Property to inspect, and to cause one or more engineers or other representatives to inspect the Property. Buyer shall also have the right to have such environmental assessments of the Property performed as Buyer elects. All inspection fees, appraisal fees, engineering fees and other expenses of any kind incurred by Buyer relating to the inspection of the Property will be solely Buyer's expense. Seller shall cooperate with Buyer in all reasonable respects in making such inspections. Seller reserves the right to have a representative present at the time Buyer conducts any physical inspections of the Property. Except to the extent caused by the negligence or willful misconduct of Seller or Seller's employees, contractors, licensees, invitees, tenants, or agents, Buyer agrees to indemnify and hold Seller, its tenants, contractors and employees harmless from any and all injuries, losses, liens, claims, judgments, liabilities, costs, expenses or damages (including reasonable attorneys' fees and court costs) sustained by or threatened against Seller which result from or arise out of any inspections by Buyer or its authorized representatives pursuant to this Section. Notwithstanding any provision herein to the contrary, the indemnity contained in the preceding sentence shall survive for a period of 180 days after the termination of this Agreement or the Closing. In the event Buyer determines as a result of the foregoing that the condition of the Property is deficient in any respect or for any other reason in Buyer's sole and absolute discretion, Buyer may elect to terminate this Agreement by delivering written notice thereof to Seller at any time prior to the expiration of the Inspection Period. Upon the exercise of Buyer's election to terminate this Agreement pursuant to the preceding sentence, Buyer shall be entitled to a refund of the Earnest Money. Buyer may continue to inspect the Property during the pendency of this Agreement, subject to said indemnity obligations, but without additional termination rights after the expiration of the Inspection Period

(vi) **Rights of Ways.** Within thirty (30) days after the final Title Review Period expires, if Buyer has not elected to terminate this Agreement, Seller shall at Seller's expense use its best efforts to i) seek and secure closure, or cancellation of the use by the City of the current rights of way for vehicular traffic within the Property, consisting of Third, Sixth, and Seventh Avenue from Third to Fourth Street and Fourth Avenue from Third to Fifth Street as depicted on **Exhibit 4** and ii) secure the use of such rights of way in perpetuity as public green spaces and sidewalks in the Project as provided in the final design documents approved by the Parties for the Project ("**Green Spaces**")

(vii) **Conditions Precedent.** The following additional conditions are precedent to Buyer's obligation to purchase the Property and to deliver the Purchase Price (the "**Conditions Precedent**")

(viii) As of the Closing, there will be no litigation or administrative agency or other governmental proceeding of any kind whatsoever, which would adversely affect the value of the Property then or at any time thereafter or the ability of Buyer to marketable and insurable title for the intended use as a mixed use development.

(ix) All of Seller's representations and warranties contained herein will be true and correct as of the Effective Date and at the Closing, and Seller will have performed all

covenants, agreements and obligations required to be performed by Seller under this Agreement.

2. Remedies.

(i) In the event Buyer has satisfied all conditions and covenants of this Agreement and there is no default on the part of Buyer under this Agreement, and Seller fails or refuses to convey the Property to Buyer as required pursuant to this Agreement, Buyer shall be entitled to the Earnest Money or to sue the Seller for specific performance of this Agreement.

(ii) In the event Seller has satisfied all conditions and covenants of this Agreement and there is no default on the part of Seller under this Agreement, and Buyer fails or refuses to purchase the Property from Seller, Seller shall be entitled to retain the Earnest Money or to sue the Buyer for specific performance of this Agreement.

3. Closing and Escrow.

(i) Subject to the satisfaction of this Agreement including its Conditions Precedent, the Parties will conduct a closing on or before (i) the later of thirty (30) days after substantial completion of the Public Work (as defined in the Redevelopment Agreement) the Seller is obligated to perform in the Redevelopment Agreement between the Parties or (ii) a subsequent date mutually agreed upon in writing (the "**Closing**"). For purposes of this Project, "substantial completion" means the Public Work is sufficiently completed for it to be used immediately for its intended use. The determination of "substantial completion" shall be made after personal inspection of the Project by Kevin R. Stafford, Neel-Schaffer Engineering and Planning, Inc. ("**Project Engineer**") and Project Engineer's certification in writing of substantial completion to both Seller and Buyer contemporaneously.

(ii) At the Closing, as a condition to Closing, Seller will deliver the following:

(a) a duly executed and acknowledged Leasehold Warranty Deed or Deeds in substantially the form as attached as **Exhibit 3**, conveying merchantable leasehold title to the Property to Buyer free and clear of all liens, encumbrances, easements and restrictions, except for the Permitted Exceptions;

(b) a "**FIRPTA Affidavit**" pursuant to Section 1445(b)(2) of the Internal Revenue Code of 1986, as amended and related regulations thereto (the "**Code**"), duly executed by Seller, together with an affidavit and appropriate evidence as may be required evidencing that Seller is exempt from the withholding requirements of any comparable State law (failing which Buyer will be fully authorized to withhold and pay to the appropriate taxing authority the amount required to be withheld);

(c) the applicable Seller's closing statement;

(d) if requested a title affidavit and indemnity in a form reasonably acceptable to Title Company, which is sufficient to enable Title Company to issue a title policy;

(e) the Proforma Title Policy showing Buyer has leasehold merchantable title to the Property and a Title Policy after recordation of the Leasehold Warranty Deed or Deeds;

(f) a resolution from the duly appointed Board of the Columbus Redevelopment Authority authorizing the execution and performance of the Agreement, and the delivery of the Deed;

(g) any other closing documents reasonably requested by the Buyer or Buyer's agents and which sellers of real estate in the State of Mississippi, typically deliver in connection with the sale of real estate;

Buyer may waive compliance on Seller's part under any of the foregoing items by an instrument in writing.

(iii) At the Closing, as a condition to Closing, Buyer will deliver to Seller the following:

(a) the applicable Buyer closing statement;

(b) the balance of the Purchase Price in cash or other immediately available funds, subject to pro-rations and adjustments as set forth herein; and

(c) any other closing documents reasonably requested by the Seller or Seller's agents which Buyers of real estate in the State of Mississippi, typically deliver in connection with the purchase of real estate;

(iv) Seller and Buyer will each deposit such other instruments as are reasonably required by the closing attorney to consummate the acquisition of the Property in accordance with the terms of this Agreement.

(v) All real estate taxes and assessments, if any, levied against the Property for the fiscal year in effect as of the Closing will be pro-rated as of the Closing using the most recent tax bill, but if such tax bill is not available at Closing, then such proration will use an estimate of the amount of the previous year's tax bill, subject to a post-closing reconciliation using the actual current tax bill when received. In addition, Seller will pay any unpaid real estate taxes and assessments accrued for prior fiscal years. If, after the Closing Date, any additional real estate taxes or assessments applicable to the period prior to the Closing are levied for any reason, then Seller will pay all such additional amounts. If any of the aforesaid pro-rations cannot be calculated accurately as of the Closing, then they will be calculated as soon after the Closing as feasible. Either party owing the other party a sum of money based on such subsequent pro-ration(s) will promptly pay said sum to the other party.

4. Representations and Warranties of Seller.

Seller hereby represents and warrants to Buyer as follows:

(i) Seller has not, and as of Closing will not have (A) made a general assignment for the benefit of creditors, (B) filed any voluntary petition in bankruptcy or suffered the filing of any involuntary petition by Seller's creditors, (C) allowed the appointment of a receiver to take possession of all, or substantially all, of Seller's assets, which remains pending as of such time, (D) allowed the attachment or other judicial seizure of all, or substantially all, of Seller's assets, which remains pending as of such time, (E) admitted in writing its inability to pay its debts as they come due, or (F) made an offer of settlement, extension or composition to its creditors generally.

(ii) Seller is not, and as of the Closing will not be, a "foreign person" as defined in Section 1445 of the Code.

(iii) This Agreement and all documents executed by Seller which are to be delivered to Buyer at the Closing will have been duly authorized, executed and delivered by Seller, and do not at the time of Closing violate any provisions of this Agreement, any other agreement, judicial order, or organizational documents to which Seller is subject.

(iv) Seller has full and complete power and authority to enter into this Agreement and to perform its obligations under this Agreement.

(iv) There is no litigation pending or to Seller's knowledge threatened in writing with respect to the Property or the transactions contemplated hereby.

(v) Seller has no knowledge of, and has not received notice of any violations of any applicable environmental, zoning or land use law, or any other applicable local, state or federal law or regulation relating to the Property.

(vi) To Seller's knowledge, there are no wells, drilling holes, wellheads, or underground storage tanks located on or under the surface of the Property.

(vii) To Seller's knowledge, there are no items of archeological significance located on, about, or under the Property.

(ix) There are no condemnation proceedings pending or to Seller's knowledge threatened that would result in the taking of any portion of the Property.

(x) Seller has not received any written notice of any special assessment proceedings affecting the Property that is not disclosed.

(xi) Seller has no knowledge of any actions, suits or proceedings pending or threatened before any commission, board, bureau, agency, instrumentality, arbitrator, court or tribunal that would affect the Property or the right to occupy the same or carry out the provisions of this Agreement.

(xii) Seller has not granted to any party and, to Seller's knowledge no party has, any right of possession, option or right of first refusal or first opportunity to acquire any interest in any portion of the Property.

(xiii) Neither Seller nor, to Seller's knowledge, any third party has used, manufactured, stored or disposed of, on, under or about the Property or transported to or from the Property, any hazardous materials and no hazardous materials exist on, under or about the Property.

(xiv) Except as disclosed to Buyer in writing, the Property is not currently encumbered by a mortgage, deed of trust, security deed, deed to secure debt or any similar instrument, and Seller has not caused any unsatisfied mechanics or materialmen's liens concerning the Property and has no knowledge of any unsatisfied mechanic's or materialmen's liens rights concerning the Property created by others.

(xv) Except as expressly stated above, the Mayor and City Council, as successors in interest to the Trustees of Franklin Academy are the owners and holders of a leasehold interest in the Property for a period of 99 years renewable forever from and after their last renewal in 2019;

(xvi) There is no existing default under any Lease as of the Effective Date or Closing or any circumstances which, after notice and expiration of applicable cure periods would constitute a default;

(xvii) The term of each 99 year renewable forever lease ends on the end of the term spelled out in the 1921 lease and is renewable forever on the terms and conditions now in existence.

(xviii) All representations and warranties by Seller will be deemed to be material and will survive the execution and delivery of this Agreement and the Closing.

(xix) The Leases are assignable or transferable by Seller to Buyer and the transactions contemplated by this Agreement will not result in any default under the Leases.

5. Representations and Warranties of Buyer.

Buyer hereby represents and warrants to Seller as follows:

(i) Buyer has not, and as of the Closing, will not have made a general assignment for the benefit of creditors, filed any voluntary petition in bankruptcy or suffered the filing of any involuntary petition by Buyer's creditors, allowed the appointment of a receiver to take possession of all, or substantially all, of Buyer's assets, which remains pending as of such time, allowed the attachment or other judicial seizure of all, or substantially all, of Buyer's assets, which remains pending as of Closing, admitted in writing its inability to pay its debts as they come due, or made an offer of settlement, extension or composition to its creditors generally. All representations and warranties by Buyer will be deemed to be material and will survive the Closing for a period of one year.

(ii) Buyer shall, prior to the re-sale of any of the Property receive written approval from Seller of restrictive covenants and record those restrictive covenants on the Property in the land records.

(iii) Buyer shall not re-sell any portion of the Property subject to any program that would prevent the full assessment and collection of ad valorem taxes.

(iv) Structures constructed on any part of the Property shall be pre-approved by the Architect selected by the Buyer and approved by the Seller or alternatively the Architectural Committee for the project.

(v) After Closing Buyer shall use commercially reasonable efforts to complete the resale and development on the Property.

(vi) Possession of the Property will be delivered to Buyer following the Closing.

6. Seller Covenants.

(i) From and after the Effective Date hereof through the Closing Date, Seller will not enter into any sale or lease agreements affecting the Property, however, the Parties agree that prior to Closing the Seller shall cause bids for site grading, water, sewage, storm drainage and other utilities and work related to or required by the Redevelopment Agreement.

(ii) At the time of the Closing, Seller will cause to be paid in full all obligations under any outstanding written or oral contracts made by Seller, and Seller will not create or cause any lien or encumbrance to attach to the Property between the Effective Date and the Closing unless Buyer approves of such lien or encumbrance, and will cause to be discharged all mechanics' and materialmen's liens arising from any labor or materials furnished to the prior to the time of the Closing.

(iii) Between the Effective Date and the Closing, Seller will maintain the Property in substantially the same manner as before the Effective Date as if Seller were retaining the Property, except for work and/or improvements related to the Redevelopment Agreement. Between the Effective Date and the Closing, Seller will promptly notify Buyer of any condemnation, environmental, zoning or other land-use regulation proceedings, as well as any notices of violations of any applicable laws relating to the Property of which Seller obtains knowledge.

(iv) Seller will promptly notify Buyer in writing of any material change affecting the Property that becomes known to Seller prior to Closing.

(v) Seller will not, after the Effective Date, enter into any agreement or contract related to the Property, or any amendment thereof, or waive any rights of Seller under any agreement or contract, without in each case obtaining Buyer's prior written consent thereto.

(vi) Seller will not, after the Effective Date, construct, demolish or alter any material improvements or natural features located on the Property.

7. **Miscellaneous.**

(i) **Notices.** Any notice, consent or approval required or permitted to be given under this Agreement will be in writing and will be deemed to have been given upon (a) hand delivery, (b) one (1) business day after being deposited with Federal Express or another reliable overnight courier service, with receipt acknowledgment requested, (c) upon receipt if transmitted by facsimile telecopy or by electronic transmission by e-mail, with a copy sent on the same day by one of the other permitted methods of delivery, or (d) upon receipt or refused delivery deposited in the United States mail, registered or certified mail, postage prepaid, return receipt required, and addressed as follows:

To Seller: Columbus Redevelopment Authority and the City
c/o Jeffrey J. Turnage & James P. Wilson, Jr.
P.O. Box 1366
Columbus, MS 39703-1366

With a copy to: Jeffrey J. Turnage and James P. Wilson, Jr.
P.O. Box 1366
Columbus, MS 39703-1366

To Buyer: Friendly City Development, LLC
c/o Nic Parish
57 Burns Drive
Columbus, MS 39702

With a copy to: Brunini, Grantham, Grower & Hewes, PLLP
Attn: J. Gordon Flowers
P.O. Box 7520
Columbus, MS 39705

or such other address as either party may from time to time specify in writing to the other.

(ii) **Brokers and Finders.** Neither party has had any contact or dealings regarding the Property, or any communication in connection with the subject matter of this transaction, through any real estate broker or other person who can claim a right to a commission or finder's fee in connection with the sale contemplated herein.

(iii) **Successors and Assigns.** Buyer may assign its rights under this Agreement to an assignee or to take title to the Property in the name of a nominee or assignee only upon the written approval of Seller which may be withheld for any reason. Upon such assignment the assignor will remain liable under this Agreement to Seller. Seller may not assign its rights or obligations under this Agreement, or in the Property except as otherwise expressly provided herein, without the prior written consent of the Buyer; such other purported assignments will be void *ab initio*. This Agreement will be binding upon the successors and permitted assigns of the parties hereto.

(iv) **Amendments.** Except as otherwise provided herein, this Agreement may be amended or modified only by a written instrument executed by Seller and Buyer.

(v) **Governing Law.** This Agreement will be governed by and construed in accordance with the internal laws of the State of Mississippi without application of conflicts of law rules. The parties acknowledge and agree that the trial court having jurisdiction in Lowndes County, MS shall be the exclusive venue with respect to any dispute arising with respect to this Agreement and the matters ancillary thereto.

(vi) **Merger of Prior Agreements.** This Agreement and the exhibits and schedules attached, the Redevelopment Agreement, the Escrow Agreement and the Option Agreement all between the Parties constitute the entire agreements between the Parties and supersede all prior agreements and understandings between the Parties relating to the subject matter hereof.

(vii) **Time of the Essence.** Time is of the essence of this Agreement.

(viii) **Severability.** If any provision of this Agreement, or the application thereof to any person, place, or circumstance, will be held by a court of competent jurisdiction to be invalid, unenforceable or void, the remainder of this Agreement and such provisions as applied to other persons, places and circumstances will remain in full force and effect.

(ix) **Counterparts and Facsimile Signatures.** This Agreement may be executed in one or more counterparts, each of which will be deemed an original and all of which, when taken together, will be deemed to be one agreement. This Agreement may be executed pursuant to original or facsimile copies of signatures, with the same effect as if the parties had signed the document pursuant to original signature.

(x) **Performance Due On Day Other Than Business Day.** If the time period for the performance of any act called for under this Agreement expires on a Saturday, Sunday or any other day on which banking institutions in the State in which the Property is located are authorized or obligated by law or executive order to close (a "**Holiday**"), the act in question may be performed on the next succeeding day that is not a Saturday, Sunday or Holiday. All times specified in this Agreement are to the local time existing at the location of the Property.

The parties are signing this Agreement as of the Effective Date.

SIGNATURES ON NEXT PAGE

BUYER:
Friendly City Development, LLC

By: Nic Parish
Its: Manager

SELLER:
Columbus Redevelopment Authority

By: Marthalie Porter
Its: Chairperson

SELLER:
City of Columbus

By: Stephen Jones
Its: Mayor

Descriptions

The following descriptions are based on the Mississippi State Plane Coordinate System, East Zone NAD 83, grid values, US feet, using scale factor of 0.99996727146 and a convergence angle of (+) 00 degrees 13 minutes 20.5 seconds developed at the approximate center of the following described parcels:

Tract 1:

All of Square 35 North of Main Street in the City of Columbus, Mississippi being more particularly described as follows:

Commencing at the Northwest corner of Square 35 North of Main Street in the City of Columbus, Mississippi, said point being the Point of Beginning of the herein described tract; thence, along the West line of said Square 35, South 09 degrees 12 minutes 48 seconds East a distance of 330.00 feet to the Southwest corner of said Square 35; thence, along the South line of said Square 35, North 81 degrees 53 minutes 36 seconds East a distance of 347.51 feet to the Southeast corner of said Square 35; thence, along the East line of said Square 35, North 09 degrees 12 minutes 48 seconds West a distance of 330.00 feet to the Northeast corner of said Square 35; thence, along the North line of said Square 35, South 81 degrees 53 minutes 36 seconds West a distance of 347.51 feet to the Point of Beginning, containing 2.63 acres, more or less.

Tract 2:

All of Square 34 North of Main Street in the City of Columbus, Mississippi being more particularly described as follows:

Commencing at the Northwest corner of Square 34 North of Main Street in the City of Columbus, Mississippi, said point being the Point of Beginning of the herein described tract; thence, along the West line of said Square 34, South 09 degrees 23 minutes 49 seconds East a distance of 323.65 feet to the Southwest corner of said Square 34; thence, along the South line of said Square 34, North 81 degrees 53 minutes 36 seconds East a distance of 340.77 feet to the Southeast corner of said Square 34; thence, along the East line of said Square 34, North 08 degrees 12 minutes 13 seconds West a distance of 323.57 feet to the Northeast corner of said Square 34; thence, along the North line of said Square 34, South 81 degrees 53 minutes 36 seconds West a distance of 347.51 feet to the Point of Beginning, containing 2.56 acres, more or less.

EXHIBIT 1

Tract 3:

All of Square 23 North of Main Street in the City of Columbus, Mississippi being more particularly described as follows:

Commencing at the Northwest corner of Square 23 North of Main Street in the City of Columbus, Mississippi, said point being the Point of Beginning of the herein described tract; thence, along the West line of said Square 23, South 09 degrees 23 minutes 49 seconds East a distance of 352.19 feet to the Southwest corner of said Square 23; thence, along the South line of said Square 23, North 80 degrees 13 minutes 41 seconds East a distance of 332.63 feet to the Southeast corner of said Square 23; thence, along the East line of said Square 23, North 08 degrees 11 minutes 18 seconds West a distance of 342.43 feet to the Northeast corner of said Square 23; thence, along the North line of said Square 23, South 81 degrees 53 minutes 36 seconds West a distance of 339.93 feet to the Point of Beginning, containing 2.68 acres, more or less.

Tract 4:

All of Square 22 North of Main Street in the City of Columbus, Mississippi being more particularly described as follows:

Commencing at the Northwest corner of Square 22 North of Main Street in the City of Columbus, Mississippi, said point being the Point of Beginning of the herein described tract; thence, along the West line of said Square 22, South 09 degrees 23 minutes 49 seconds East a distance of 300.92 feet to the Southwest corner of said Square 22; thence, along the South line of said Square 22, North 81 degrees 54 minutes 54 seconds East a distance of 332.36 feet to the Southeast corner of said Square 22; thence, along the East line of said Square 22, North 09 degrees 19 minutes 22 seconds West a distance of 310.91 feet to the Northeast corner of said Square 22; thence, along the North line of said Square 22, South 80 degrees 11 minutes 33 seconds West a distance of 332.68 feet to the Point of Beginning, containing 2.33 acres, more or less.

Tract 5:

All of Square 13 North of Main Street in the City of Columbus, Mississippi being more particularly described as follows:

Commencing at the Northwest corner of Square 13 North of Main Street in the City of Columbus, Mississippi, said point being the Point of Beginning of the herein described tract; thence, along the West line of said Square 13, South 09 degrees 23 minutes 49 seconds East a distance of 342.33 feet to the Southwest corner of said Square 13; thence, along the South line of said Square 13, North 80 degrees 42 minutes 46 seconds East a distance of 332.21 feet to the Southeast corner of said Square 13; thence, along the East line of said Square 13, North 09

degrees 23 minutes 49 seconds West a distance of 335.35 feet to the Northeast corner of said Square 13; thence, along the North line of said Square 13, South 81 degrees 54 minutes 54 seconds West a distance of 332.30 feet to the Point of Beginning, containing 2.58 acres, more or less.

Tract 6:

Part of Square 10 North of Main Street in the City of Columbus, Mississippi being more particularly described as follows:

Commencing at the Northwest corner of Square 10 North of Main Street in the City of Columbus, Mississippi, said point being the Point of Beginning of the herein described tract; thence, along the West line of said Square 10, South 09 degrees 22 minutes 15 seconds East a distance of 228.33 feet; thence North 80 degrees 34 minutes 08 seconds East a distance of 128.98 feet; thence North 84 degrees 21 minutes 22 seconds East a distance of 12.49 feet; thence North 11 degrees 12 minutes 32 seconds West a distance of 117.36 feet; thence North 80 degrees 34 minutes 08 seconds East a distance of 194.59 feet to a point on the East line of said Square 10; thence, along the East line of Square 10, North 09 degrees 23 minutes 49 seconds West a distance of 111.02 feet to the Northeast corner of said Square 10; thence, along the North line of said Square 10, South 80 degrees 42 minutes 46 seconds West a distance of 332.21 feet to the Point of Beginning, containing 1.22 acres, more or less.

Tract 7:

All of Square 21 North of Main Street in the City of Columbus, Mississippi lying West of 5th Street North also known as Columbus-Aberdeen Road per State Highway Plans #1043R-196B being more particularly described as follows:

Commencing at the Northwest corner of Square 21 North of Main Street in the City of Columbus, Mississippi, said point being the Point of Beginning of the herein described tract; thence, along the West line of said Square 21, South 10 degrees 09 minutes 24 seconds East a distance of 315.96 feet; thence North 78 degrees 38 minutes 09 seconds East a distance of 332.41 feet to a point on the West right of way of 5th Street North; thence, along said West right of way, the following calls and distances: along a curve to the left with an arc length of 12.53 feet, a radius of 7609.16 feet, a chord bearing of North 11 degrees 17 minutes 29 seconds West and a chord length of 12.53 feet; thence South 78 degrees 16 minutes 20 seconds West a distance of 29.74 feet; thence along a curve to the left with an arc length of 303.63 feet, a radius of 7579.16 feet, a chord bearing of North 12 degrees 29 minutes 11 seconds West and a chord length of 303.61 feet to the Northeast corner of said Square 21; thence, along the North line of said Square 21, South 78 degrees 38 minutes 09 seconds West a distance of 290.09 feet to the Point of Beginning, containing 2.17 acres, more or less.

Tract 8:

Part of Square 24 North of Main Street in the City of Columbus, Mississippi being more particularly described as follows:

Commencing at the Northwest corner of Square 24 North of Main Street in the City of Columbus, Mississippi, said point being the Point of Beginning of the herein described tract; thence, along the West line of said Square 24, South 08 degrees 10 minutes 24 seconds East a distance of 119.90 feet; thence North 79 degrees 24 minutes 24 seconds East a distance of 91.96 feet; thence North 08 degrees 06 minutes 41 seconds West a distance of 115.91 feet to a point of the North line of said Square 24; thence, along the North line of said Square 24, South 81 degrees 53 minutes 36 seconds West a distance of 92.00 feet to the Point of Beginning, containing 0.25 acres (10840 sq. ft.), more or less.

The motion passed.

F. Consider/Approve Agreement for Consulting Services from Mike Crowder

Councilman Coleman made a motion to approve the Agreement between Mike Crowder and the City to provide consulting services. Councilman Mackay seconded the motion. Councilman Coleman commended Barbara Evans for the work she has accomplished.

All Councilmen voted in favor of the motion.

The motion passed.

G. Approve Resolution for Sixteenth Section Lease Renewal

The following Resolution for Sixteenth Section Lease Renewal was presented and approved:

(This space left blank intentionally)



**RESOLUTION BY THE MAYOR AND CITY COUNCIL OF THE CITY OF
COLUMBUS, AS SUCCESSORS TO THE TRUSTEES OF FRANKLIN ACADEMY**

WHEREAS, the Mayor and City Council of the City of Columbus, Mississippi, as
Successors to the Trustees of Franklin Academy, ("The City") did meet at a regular and lawfully
called meeting at 5:00 P.M. on the 7th day of March, 2006 with the following Resolution
being offered:

WHEREAS, a Stipulation of Settlement has been entered in the United States District
Court for the Northern District of Mississippi Eastern Division in the cause of *J. Randolph
Lipscomb, on behalf of himself and as Representative of the Class certified by the United States
Federal District, Northern District, Eastern Division, and the Mayor and City Council of the
City of Columbus as the Successors to the Trustees of Franklin Academy v. The Columbus
Municipal Separate School District, The State of Mississippi, The Mississippi Secretary of State,
and The Secretary of the Department of Housing and Urban Development of the United States of
America*, Cause No.1:92CV020-D-D, and;

WHEREAS, a Final Judgment has been entered in that Cause that has approved and
incorporated the Stipulation of Settlement and has rendered "...Judgment in favor of all persons
and entities who are Class Members as to all claims set forth in the Stipulation and the
Judgment," and the Court has further ordered, adjudged and decreed "... that all parties should
perform and carry out their respective obligations under the Settlement as approved." and;

WHEREAS, the leaseholders bound by that Stipulation of Settlement are defined as
being "... all lessees of sixteenth section leases in the City of Columbus, Lowndes County,
Mississippi, including The Mayor and City Council of The City of Columbus ("The City"),
except those Lessees excluded by the Court in this Action by its Order dated December 12,

2002,"¹ and the parties have agreed that "... the class of all leaseholders as of December 12, 2002, and their successors in interest, are members of the protected federal class."² and;

WHEREAS, the Secretary of State has agreed and publically stated that:

"The State of Mississippi, the Secretary of State, and the Columbus Municipal Separate School District acknowledge the judgment of the federal courts that the Columbus 16th Section Leases are contracts protected by the Contracts Clause of the federal constitution from impairment under state or federal law. According to the Courts, the leasehold warranty deeds used in this section are valid, subject to the continuing duty to make fixed leasehold payments and to the duty to avoid a future valid unredeemed tax sale to the State. None of these government entities have any further claims that the leases are invalid, but they may make such a claim if a lease is forfeited due to non-payment of rent or is subject to a valid unredeemed tax sale after December 11, 2002. Title insurers may rely on this statement."³ and;

WHEREAS, the leases are renewable forever leases and may be renewed on August 1, 2019 and thereafter upon the same covenants, unless the lease is or has been forfeited subsequent to December 12, 2002 for failure to comply with the terms of the lease.

NOW THEREFORE, BE IT RESOLVED THAT, all of the leases which have not been forfeited subsequent to December 12, 2002 shall be renewed upon their same terms and conditions on August 1, 2019 and thereafter, automatically without administrative action of any nature or kind by the Mayor and City Council of the City of Columbus as the Successors to the Trustees of Franklin Academy, nor any action of any nature or kind by the lessee, upon payment by the lessee of the leasehold payment due for the lease year August 1, 2019 through July 31, 2020 and thereafter upon subsequent renewal dates every ninety-nine (99) years.

¹ Paragraph VIII (B)

² Paragraph IX 2.

³ Paragraph IX 6.

March 7, 2006

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The above Resolution having been first reduced to writing was introduced by Councilman Jay Jordan, who moved its adoption. It was seconded by Councilman Doug Mackay.

The above and foregoing Resolution was read, considered and voted upon, section by section and as a whole, the vote on each all of the sections, and upon the Resolution as an entirety, was taken by "yea" or "nay" vote, with the following results.

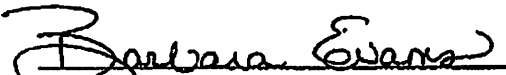
Councilman Doug MacKay	Voted <u>Aye</u>
Councilman Gene Coleman	Voted <u>Aye</u>
Councilman Fred Stewart	Voted <u>Aye</u>
Councilman Jay Jordan	Voted <u>Aye</u>
Councilman Jerry Kendall	Voted <u>Aye</u>

This motion having received the affirmative vote of 5 Councilmen present, Vice-Mayor Robert Smith, who presided over said meeting, declared the motion carried and the Resolution adopted and to be spread upon the official minutes.

ADOPTED, APPROVED AND PASSED, this the 7th day of March, 2006.


VICE-MAYOR ROBERT SMITH

ATTEST:


SECRETARY/TREASURER

PREPARED BY:
Mitchell McNutt
Attorneys at Law
James P. Wilson, Jr.
P. O. Box 1366
Columbus, MS 39703
662-328-2316
MSB# 10783

INDEXING INSTRUCTIONS:

Block 10, 13, 21, 22, 23 24, 34 and 35 North of Main Street in the City of Columbus, Lowndes County, MS

STATE OF MISSISSIPPI
COUNTY OF LOWNDES

LEASEHOLD WARRANTY DEED

In consideration of the sum of Ten and 00/100 Dollars (\$10.00), cash in hand paid, and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the undersigned, **COLUMBUS REDEVELOPMENT AUTHORITY, a body politic organized and existing under the laws of the State of Mississippi, P. O. Box 1366, Columbus, Mississippi 39703-1366; (662) 328-2316, as "GRANTOR",** does by these presents hereby grant, bargain, sell, convey and warrant all its right title and LEASEHOLD interest unto the **FRIENDLY CITY DEVELOPMENT, LLC, a Mississippi limited liability company, c/o Nick Parish, 24 Burns Drive, Columbus, MS 39702; (_____)_____**, as "GRANTEE", the following described real property lying and being in Lowndes County, Mississippi, to-wit:

40509958v1



See attached Exhibit "A" for Legal Description

Grantor does hereby covenant with Grantee that it is lawfully seized in fee of the Property in fee simple; that it has good right to convey the Property; that the Property is marketable and unencumbered except for the Permitted Encumbrances shown on Exhibit "B" attached hereto, and that the title and quiet possession thereto it will warrant and defend against the lawful claims of all persons claiming by, through and under Grantor, but not otherwise.

WITNESS the signature of the Grantor this the ____ day of _____, 2025.

COLUMBUS REDEVELOPMENT AUTHORITY

By: _____
MARTHALIE PORTER
Its: CHAIRMAN

STATE OF MISSISSIPI
COUNTY OF LOWNDES

Personally appeared before me, the undersigned authority, in and for the said County and State on this the ____ day of _____, 2025 the within named MARTHALIE PORTER who acknowledged before me that she is the Chairman of the Columbus Redevelopment Authority and that for and on behalf of said Columbus Redevelopment Authority, and as its act and deed they executed the above and foregoing instrument on the day and year therein mentioned after having been authorized by said Columbus Redevelopment Authority so to do.

Given under my hand and official seal on this the ____ day of _____, 2025.

(S E A L)

NOTARY PUBLIC

My Commission Expires:

Exhibit "A"

Descriptions

The following descriptions are based on the Mississippi State Plane Coordinate System, East Zone NAD 83, grid values, US feet, using scale factor of 0.99996727146 and a convergence angle of (+) 00 degrees 13 minutes 20.5 seconds developed at the approximate center of the following described parcels:

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Tract 4:

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Square 13; thence, along the North line of said Square 13, South 81 degrees 54 minutes 54 seconds West a distance of 332.30 feet to the Point of Beginning, containing 2.58 acres, more or less.

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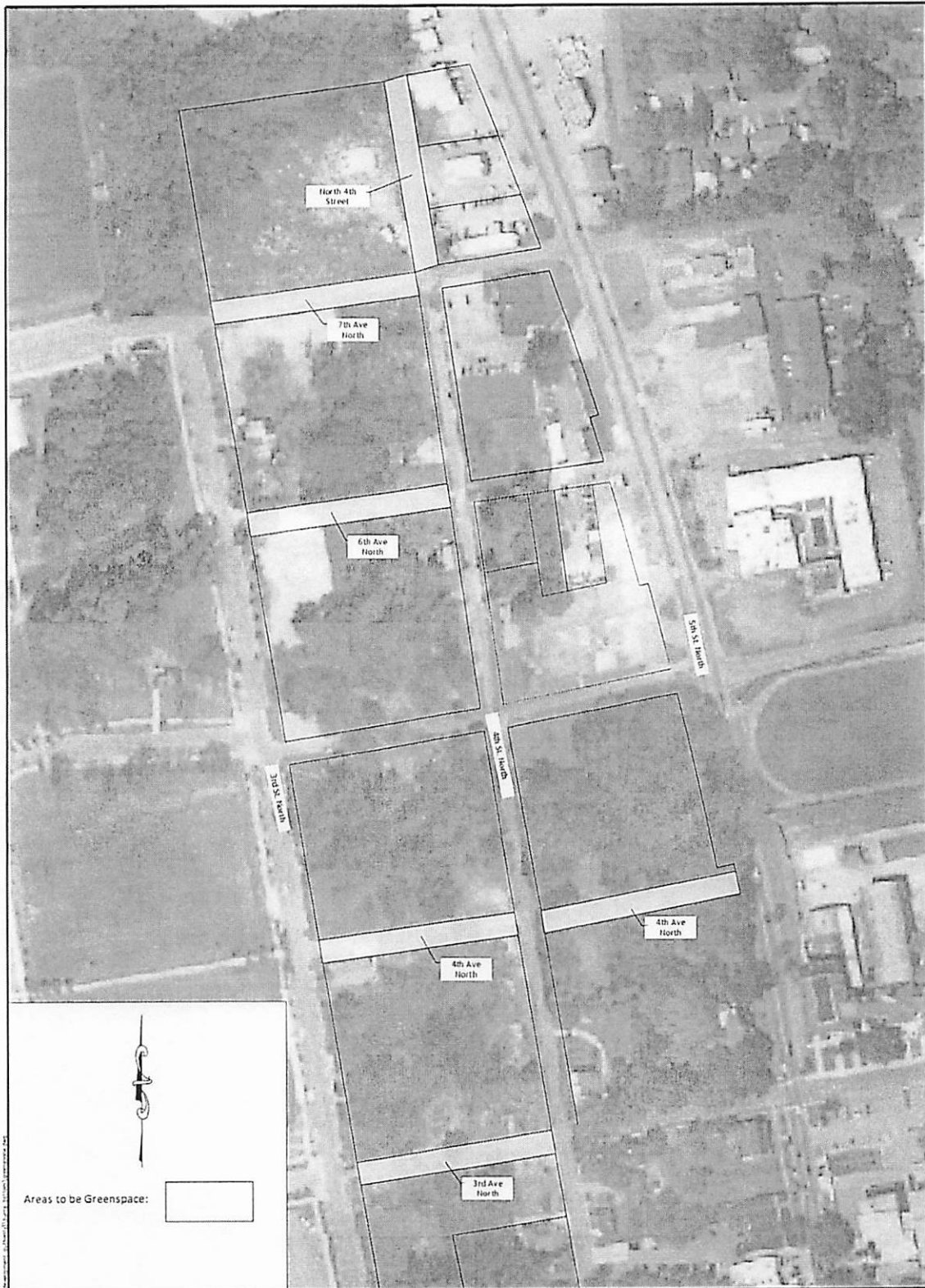
Tract 8:

Part of Square 24 North of Main Street in the City of Columbus, Mississippi being more particularly described as follows:

Commencing at the Northwest corner of Square 24 North of Main Street in the City of Columbus, Mississippi, said point being the Point of Beginning of the herein described tract; thence, along the West line of said Square 24, South 08 degrees 10 minutes 24 seconds East a distance of 119.90 feet; thence North 79 degrees 24 minutes 24 seconds East a distance of 91.96 feet; thence North 08 degrees 06 minutes 41 seconds West a distance of 115.91 feet to a point of the North line of said Square 24; thence, along the North line of said Square 24, South 81 degrees 53 minutes 36 seconds West a distance of 92.00 feet to the Point of Beginning, containing 0.25 acres (10840 sq. ft.), more or less.

Exhibit "B"
Permitted Encumbrances

1. Ad valorem taxes for 2025 shall be prorated between the parties as of the date of this Leasehold Warranty Deed.
2. Any prior recorded reservation or conveyance of minerals of every kind and character, including but not limited to, oil, gas, sand and gravel in, on and under subject property.
3. Any portion of the subject property underlying public roads, any electrical utility lines adjacent to public roads, and rights of others in any public roads.
4. Subject to any easements, restrictions, covenants and mineral reservations of record.
5. Any zoning ordinances affecting subject property, if any.
6. Subject to those certain 16th Section Leases from the Mayor and City Council of Columbus, Mississippi as successors in office to the Trustees of Franklin Academy for a period of 99 years from August 1, 1920, renewable forever and as renewed by Sixteenth Section Lease Renewals recorded on July 18, 2019 in Book 2019 at Page 5235 in the land records of Lowndes County, Mississippi.
7. Subject to the terms and conditions of that certain Purchase and Sale Agreement and Redevelopment Agreement dated _____, 2025 by and between Columbus Redevelopment Authority, an urban renewal agency established by the City of Columbus, MS and Friendly City Development, LLC, a Mississippi limited liability company.



GREENSPACE EXHIBIT
City Of Columbus, MS

Date: 8-8-25

Scale: not to scale

Dwg. No.: 2409.111

NEEL-SCHAFFER
Solutions you can build upon

P.O. Box 2100 / 39704
2310 Martin Luther King Jr. Drive
Columbus, MS 39705
PH: (662)328-4547 / FAX: (662)328-8552

EXHIBIT

4

Execution Version

ESCROW AGREEMENT

Between

FRIENDLY CITY DEVELOPMENT, LLC

as Buyer,

CITY OF COLUMBUS, MISSISSIPPI

and

COLUMBUS REDEVELOPMENT AUTHORITY

as Seller

MITCHELL MCNUTT, P.A.

as Escrow Agent

Dated September ____, 2025

ESCROW AGREEMENT

This Escrow Agreement (this "**Escrow Agreement**") is made on September , 2025 (the "**Effective Date**"), between Friendly City Development, LLC ("**Buyer**"), the City of Columbus, Mississippi (the "**City**") acting by and through the Mayor and City Council, Columbus Redevelopment Authority ("**CRA**") (the City and CRA collectively "**Seller**") and Mitchell McNutt, P.A. ("**Escrow Agent**"). Buyer, Seller, or Escrow Agent may be referred to as a "**Party**" or collectively as "**Parties**".

Introduction

- A. Buyer and Seller entered into a Purchase and Sale Agreement ("**PSA**") for the purchase of a leasehold interest in the property described on Exhibit 1 ("the **Property**").
- B. The PSA requires the Buyer to provide an **Earnest Money Deposit** of \$200,000.00 cash ("**Cash**") or alternatively an unconditional irrevocable letter of credit for \$200,000.00 or 2 such letters of credit totaling \$200,000.00 ("**Letters of Credit**") and either the Cash or Letters of Credit shall constitute the Earnest Money Deposit.
- C. Buyer and Seller desire to have Escrow Agent hold the Earnest Money Deposit pursuant to the terms and conditions of the PSA and this Agreement.

Agreement

Buyer and Seller agree to the following.

- 1. **Incorporation of Introduction.** The paragraphs in the Introduction are incorporated in this Agreement. Capitalized terms have the meanings given to them in the PSA.
- 2. **Escrow Agent Appointed.** Buyer and Seller appoint Escrow Agent to act as escrow agent and hold the Cash in trust in a segregated interest bearing account (the "**Escrow Account**") insured by the FDIC pursuant to the terms of the PSA and this Agreement. If the Earnest Money Deposit is a Letter of Credit, the Buyer and Seller appoint Escrow Agent to act as escrow agent and hold the Letter of Credit in trust. The Escrow Agent accepts the appointment as Escrow Agent.
- 3. **Receipt.** Escrow Agent acknowledges receipt of the Earnest Money Deposit and represents the Earnest Money Deposit is being held pursuant to the terms of this Agreement.
- 4. **Directions.** Escrow Agent agrees to hold the Earnest Money Deposit in the manner provided in this Agreement and deliver at Closing, subject to the following:
 - A In the event the Seller believes that the conditions for payment of Two Hundred Thousand Dollars (\$200,000.00) from the Earnest Money Deposit to the Seller is due under the PSA, the Seller shall

give notice to the Escrow Agent requesting such payment, citing the specific provision of the PSA under which such payment is due, and the Seller shall simultaneously send a copy of such notice to Buyer. Unless the Escrow Agent receives a notice from Buyer objecting to such payment with an explanation of why such payment is not due to be made to the Seller under the PSA within five (5) business days after receipt by the Escrow Agent of the Seller's notice, the Escrow Agent shall pay Two Hundred Thousand Dollars (\$200,000.00) plus interest, if any from the Earnest Money Deposit to the Seller not later than ten (10) business days after expiration of such five (5) business day objection period. Seller shall simultaneously send the Buyer a copy of any notice given to the Escrow Agent pursuant to the preceding sentence.

- B In the event that Buyer believes that the conditions for payment of \$200,000.00 from the Earnest Money Deposit to the Buyer is due under the PSA, the Buyer shall give notice to the Escrow Agent requesting such payment, citing the specific provision of the PSA under which such payment is due, and the Buyer shall simultaneously send a copy of such notice to Seller. Unless the Escrow Agent receives a notice from Seller objecting to such payment with an explanation of why such payment is not due to be made to the Buyer under the PSA within five (5) business days after receipt by the Escrow Agent of the Buyer's notice, the Escrow Agent shall pay Two Hundred Thousand Dollars (\$200,000.00) plus interest, if any from the Earnest Money Deposit to the Buyer not later than ten (10) business days after expiration of such five (5) business day objection period. Buyer shall simultaneously send the Seller a copy of any notice given to the Escrow Agent pursuant to the preceding sentence.
- C In the event a Party makes a request pursuant to subsection A or B above and the other Party timely objects to such request, Escrow Agent shall have no obligation to honor the requests of either party until (i) the parties provide the Escrow Agent joint instructions as to disposition of the Earnest Money Deposit and the Escrow Account, or (ii) Escrow Agent receives a final order no longer subject to appeal from a court of competent jurisdiction as to disposition of the Earnest Money Deposit and the Escrow Account.

- 5. **Limited Liability.** The Parties covenant and agree that in performing any of its duties under this Agreement, Escrow Agent shall not be liable for any loss, costs or damage which it may incur as a result of serving as Escrow Agent, except for any loss, costs or damage arising out of its willful default or gross negligence. Accordingly, Escrow Agent shall not incur any liability with respect to (i) any action taken or omitted to be taken in good faith upon advice of its counsel (other than one of its attorneys) given with respect to any questions relating to Escrow Agent's duties and responsibilities hereunder, or (ii) to any action taken or omitted to be taken in reliance upon any document, including any written notice of instruction provided for

in this Agreement, not only as to its due execution and the validity and effectiveness of its provisions, but also to the truth and accuracy of any information contained therein, which Escrow Agent shall in good faith believe to be genuine, to have been signed or presented by a proper person or persons and to conform with the provisions of this Escrow Agreement.

6. **Interpleader.** In an event of a dispute between any of the parties sufficient in the sole discretion of Escrow Agent to justify its doing so, Escrow Agent shall be entitled to tender unto the registry or custody of any court of competent jurisdiction all money or property in its hands held under the terms of this Escrow Agreement, together with such legal pleading as it deems appropriate, and thereupon be discharged from its duties hereunder.
7. **Notices.** Any and all notices to be delivered by the parties pursuant to the terms of this Escrow Agreement shall be delivered as follows:

If to Buyer: Friendly City Development, LLC
 c/o Nic Parish
 24 Burns Drive
 Columbus, MS 39705

With a copy to:

J. Gordon Flowers
Brunini, Grantham, Grower & Hewes, PLLC
P.O. Box 7520
Columbus, MS 39705

If to Seller: Columbus Redevelopment Authority or City of Columbus
 c/o Jeffrey J. Turnage and James P. Wilson
 Post Office Box 1366
 Columbus, MS 39702

With a copy to:

Jeffrey J. Turnage and James P. Wilson
Post Office Box 1366
Columbus, MS 39702

If to Escrow Agent: Mitchell McNutt, P.A.
Jeffrey J. Turnage and James P. Wilson
Post Office Box 1366
Columbus, MS 39702

8. **Controlling Law.** This Agreement shall be governed by and construed in accordance with the Laws of the State of Mississippi.
9. **Capitalized Terms.** Any capitalized terms which are not defined in this Agreement shall have the meanings ascribed such terms in the PSA.
10. **Counterparts.** This Agreement may be executed in counterparts, which shall be construed together as one instrument. The signature of any party hereto to any counterpart may be appended to any other counterpart.

The Parties signed on the date shown above.

Friendly City Development, LLC

By: _____
Its: Manager

Columbus Redevelopment Authority

By: _____
Its: Chairperson

City of Columbus, MS

Stephen Jones,
Mayor, City of Columbus

Mitchell McNutt, P.A.

By: _____
Its: President

EXHIBIT "A"

Descriptions

The following descriptions are based on the Mississippi State Plane Coordinate System, East Zone NAD 83, grid values, US feet, using scale factor of 0.99996727146 and a convergence angle of (+) 00 degrees 13 minutes 20.5 seconds developed at the approximate center of the following described parcels:

Tract 1:

All of Square 35 North of Main Street in the City of Columbus, Mississippi being more particularly described as follows:

Commencing at the Northwest corner of Square 35 North of Main Street in the City of Columbus, Mississippi, said point being the Point of Beginning of the herein described tract; thence, along the West line of said Square 35, South 09 degrees 12 minutes 48 seconds East a distance of 330.00 feet to the Southwest corner of said Square 35; thence, along the South line of said Square 35, North 81 degrees 53 minutes 36 seconds East a distance of 347.51 feet to the Southeast corner of said Square 35; thence, along the East line of said Square 35, North 09 degrees 12 minutes 48 seconds West a distance of 330.00 feet to the Northeast corner of said Square 35; thence, along the North line of said Square 35, South 81 degrees 53 minutes 36 seconds West a distance of 347.51 feet to the Point of Beginning, containing 2.63 acres, more or less.

Tract 2:

All of Square 34 North of Main Street in the City of Columbus, Mississippi being more particularly described as follows:

Commencing at the Northwest corner of Square 34 North of Main Street in the City of Columbus, Mississippi, said point being the Point of Beginning of the herein described tract; thence, along the West line of said Square 34, South 09 degrees 23 minutes 49 seconds East a distance of 323.65 feet to the Southwest corner of said Square 34; thence, along the South line of said Square 34, North 81 degrees 53 minutes 36 seconds East a distance of 340.77 feet to the Southeast corner of said Square 34; thence, along the East line of said Square 34, North 08 degrees 12 minutes 13 seconds West a distance of 323.57 feet to the Northeast corner of said Square 34; thence, along the North line of said Square 34, South 81 degrees 53 minutes 36 seconds West a distance of 347.51 feet to the Point of Beginning, containing 2.56 acres, more or less.

EXHIBIT 1

Tract 3:

All of Square 23 North of Main Street in the City of Columbus, Mississippi being more particularly described as follows:

Commencing at the Northwest corner of Square 23 North of Main Street in the City of Columbus, Mississippi, said point being the Point of Beginning of the herein described tract; thence, along the West line of said Square 23, South 09 degrees 23 minutes 49 seconds East a distance of 352.19 feet to the Southwest corner of said Square 23; thence, along the South line of said Square 23, North 80 degrees 13 minutes 41 seconds East a distance of 332.63 feet to the Southeast corner of said Square 23; thence, along the East line of said Square 23, North 08 degrees 11 minutes 18 seconds West a distance of 342.43 feet to the Northeast corner of said Square 23; thence, along the North line of said Square 23, South 81 degrees 53 minutes 36 seconds West a distance of 339.93 feet to the Point of Beginning, containing 2.68 acres, more or less.

Tract 4:

All of Square 22 North of Main Street in the City of Columbus, Mississippi being more particularly described as follows:

Commencing at the Northwest corner of Square 22 North of Main Street in the City of Columbus, Mississippi, said point being the Point of Beginning of the herein described tract; thence, along the West line of said Square 22, South 09 degrees 23 minutes 49 seconds East a distance of 300.92 feet to the Southwest corner of said Square 22; thence, along the South line of said Square 22, North 81 degrees 54 minutes 54 seconds East a distance of 332.36 feet to the Southeast corner of said Square 22; thence, along the East line of said Square 22, North 09 degrees 19 minutes 22 seconds West a distance of 310.91 feet to the Northeast corner of said Square 22; thence, along the North line of said Square 22, South 80 degrees 11 minutes 33 seconds West a distance of 332.68 feet to the Point of Beginning, containing 2.33 acres, more or less.

Tract 5:

All of Square 13 North of Main Street in the City of Columbus, Mississippi being more particularly described as follows:

Commencing at the Northwest corner of Square 13 North of Main Street in the City of Columbus, Mississippi, said point being the Point of Beginning of the herein described tract; thence, along the West line of said Square 13, South 09 degrees 23 minutes 49 seconds East a distance of 342.33 feet to the Southwest corner of said Square 13; thence, along the South line of said Square 13, North 80 degrees 42 minutes 46 seconds East a distance of 332.21 feet to the Southeast corner of said Square 13; thence, along the East line of said Square 13, North 09

degrees 23 minutes 49 seconds West a distance of 335.35 feet to the Northeast corner of said Square 13; thence, along the North line of said Square 13, South 81 degrees 54 minutes 54 seconds West a distance of 332.30 feet to the Point of Beginning, containing 2.58 acres, more or less.

Tract 6:

Part of Square 10 North of Main Street in the City of Columbus, Mississippi being more particularly described as follows:

Commencing at the Northwest corner of Square 10 North of Main Street in the City of Columbus, Mississippi, said point being the Point of Beginning of the herein described tract; thence, along the West line of said Square 10, South 09 degrees 22 minutes 15 seconds East a distance of 228.33 feet; thence North 80 degrees 34 minutes 08 seconds East a distance of 128.98 feet; thence North 84 degrees 21 minutes 22 seconds East a distance of 12.49 feet; thence North 11 degrees 12 minutes 32 seconds West a distance of 117.36 feet; thence North 80 degrees 34 minutes 08 seconds East a distance of 194.59 feet to a point on the East line of said Square 10; thence, along the East line of Square 10, North 09 degrees 23 minutes 49 seconds West a distance of 111.02 feet to the Northeast corner of said Square 10; thence, along the North line of said Square 10, South 80 degrees 42 minutes 46 seconds West a distance of 332.21 feet to the Point of Beginning, containing 1.22 acres, more or less.

Tract 7:

All of Square 21 North of Main Street in the City of Columbus, Mississippi lying West of 5th Street North also known as Columbus-Aberdeen Road per State Highway Plans #1043R-196B being more particularly described as follows:

Commencing at the Northwest corner of Square 21 North of Main Street in the City of Columbus, Mississippi, said point being the Point of Beginning of the herein described tract; thence, along the West line of said Square 21, South 10 degrees 09 minutes 24 seconds East a distance of 315.96 feet; thence North 78 degrees 38 minutes 09 seconds East a distance of 332.41 feet to a point on the West right of way of 5th Street North; thence, along said West right of way, the following calls and distances: along a curve to the left with an arc length of 12.53 feet, a radius of 7609.16 feet, a chord bearing of North 11 degrees 17 minutes 29 seconds West and a chord length of 12.53 feet; thence South 78 degrees 16 minutes 20 seconds West a distance of 29.74 feet; thence along a curve to the left with an arc length of 303.63 feet, a radius of 7579.16 feet, a chord bearing of North 12 degrees 29 minutes 11 seconds West and a chord length of 303.61 feet to the Northeast corner of said Square 21; thence, along the North line of said Square 21, South 78 degrees 38 minutes 09 seconds West a distance of 290.09 feet to the Point of Beginning, containing 2.17 acres, more or less.

Tract 8:

Part of Square 24 North of Main Street in the City of Columbus, Mississippi being more particularly described as follows:

Commencing at the Northwest corner of Square 24 North of Main Street in the City of Columbus, Mississippi, said point being the Point of Beginning of the herein described tract; thence, along the West line of said Square 24, South 08 degrees 10 minutes 24 seconds East a distance of 119.90 feet; thence North 79 degrees 24 minutes 24 seconds East a distance of 91.96 feet; thence North 08 degrees 06 minutes 41 seconds West a distance of 115.91 feet to a point of the North line of said Square 24; thence, along the North line of said Square 24, South 81 degrees 53 minutes 36 seconds West a distance of 92.00 feet to the Point of Beginning, containing 0.25 acres (10840 sq. ft.), more or less.

BEFORE THE MAYOR AND CITY COUNCIL
OF THE CITY OF COLUMBUS, MISSISSIPPI

INCANDESCENT, LLC
a Mississippi corporation

PETITIONER

PETITION TO CLOSE AND VACATE RIGHT-OF-WAYS

Comes now, Incandescent, LLC, a Mississippi corporation, and files this its Petition to Close and Vacate Right-of-Ways, and respectively alleges as follows:

1. Incandescent, LLC, a Mississippi corporation, and owns the land and parcels formerly known as Carrier Lodge, in the City of Columbus, Lowndes County, Mississippi.

2. 8th Avenue South dead-ends to an unopened area which is owned by Incandescent, LLC and serves as the drive way of the property formerly Carrier Lodge. Further, 9th Avenue South ends to an unopened that starts at the railroad track on the south end of land owned by Incandescent, LLC, and traverses westerly across said property owner, which said 9th Avenue South is a dead-end. Additionally 1st Street South dead-ends to an unopened area which is additionally owned by Incandescent, LLC.

3. The portions of these streets sought to be closed serve no useful purpose to the travelling public and would not affect any person or entity by the closing of said streets. Incandescent, LLC, owns the property on both sides of the streets and there are no abutting landowners entitled to compensation under *Mississippi Code* §21-37-7.

4. If said Petition is granted, Incandescent, LLC, plans to improve the property and secure the property on the herein described property which would enhance and promote development and safety for the for the City of Columbus and neighborhood.

5. Therefore, pursuant to *Mississippi Code* §21-37-7, as amended, Petitioner hereby petitions the City Council of the City of Columbus, Mississippi, to close and vacate said right-of-

ways, more particularly described as follows:

SEE EXHIBIT "A"

6. Petitioner fully, finally and forever waives, releases and discharges the City of Columbus, Mississippi, of any and all rights of every kind, nature and description whatsoever which it may have relative to said right-of-ways, including but not limited to, any and all rights of due compensation, right of access and other rights relative thereto. Provided, however, the within waiver, release and discharge shall apply only to the City's closing and vacating of said right-of-ways.

DATED: September 1, 2025

Incandescent, LLC,
a Mississippi corporation

BY: /s/Joseph H. Van Every
Joseph H. Van Every
Attorney for Incandescent, LLC

EXHIBIT "A"

Legal Description: Unopened Street Rights-of-Way In and Adjacent to Parcels 2 and 36
City of Columbus, Lowndes County, Mississippi:

All that certain land consisting of the full width (right-of-way line to right-of-way line) of the Unopened public street rights-of-way shown on *Exhibit B (Carrier Lodge map)*, page 1, lying in and/or traversing Parcel 2 with Lowndes County, MS full parcel number as 60W130000200 and Parcel 36 with Lowndes County, MS full parcel number 61W160203600 more particularly described in three tracts as follows. The intent is to include the entirety of each Unopened segment as depicted on Exhibit B, together with all reversionary rights thereto.

TRACT 1: Unopened 8th Avenue South (West of First Street West)

All that part of the Unopened right-of-way of 8th Avenue South lying west of First Street West (a/k/a 1st Street West), being the full width of said former right-of-way from the west right-of-way line of First Street West westerly to the westerly terminus of said avenue as depicted on *Exhibit B (Carrier Lodge map)*.

TRACT 2: Unopened 9th Avenue South (Across Parcels 2 and 36)

All of the Unopened right-of-way of 9th Avenue South where the same traverses Parcel 2 and Parcel 36, being the full width of said former street within the boundaries of said parcels as shown on *Exhibit B (Carrier Lodge map)*.

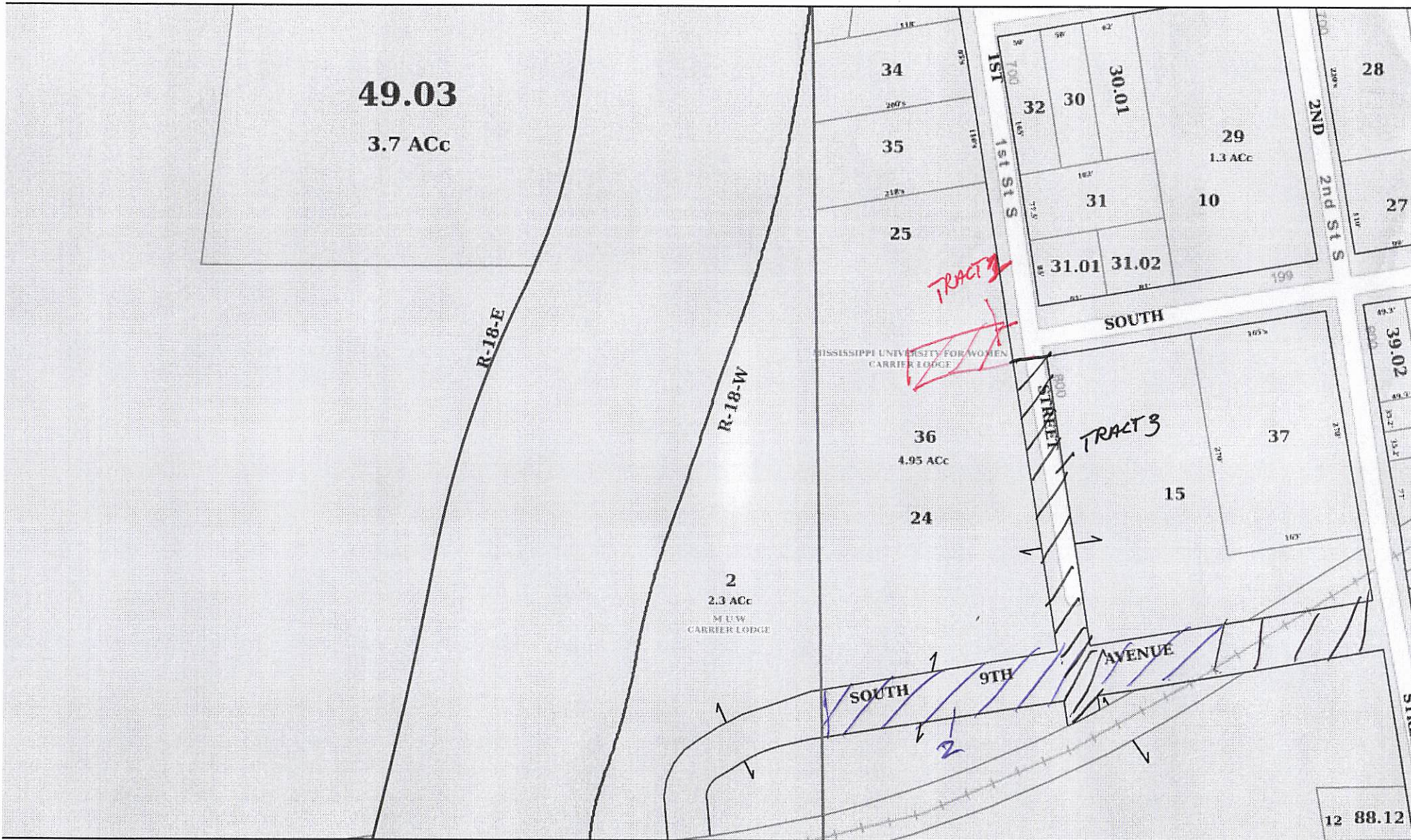
TRACT 3: Unopened First Street / 1st Street West (Within Parcel 36) and Other Unopened Ways in Parcels 2 & 36

- (a) All that part of the Unopened right-of-way of First Street (a/k/a 1st Street West) lying within Parcel 36, being the full width of said former street where it passes through Parcel 36 as depicted on *Exhibit B (Carrier Lodge map)*; together with
- (b) Any other Unopened public streets, alleys, or right-of-way remnants lying within or traversing Parcel 2 and/or Parcel 36, each being included to its full former right-of-way width as shown on *Exhibit B (Carrier Lodge map)*.

The above description is intended to capture the entirety of each Unopened right-of-way segment referenced above as depicted on Exhibit B, including any reversionary interest to the centerline/right-of-way lines, as applicable under Mississippi law, and to support a petition to close and vacate municipal right-of-way.

Final bearings, distances, and areas, if required for recordation, shall be established by a Mississippi-licensed land surveyor by reference to municipal right-of-way records and monuments of record; in the event of any discrepancy, the survey shall control.

LowndesMS



'9/2025, 10:50:06 AM

— LANDHOOK_LN — ROAD LN
 - - - LOTLINE — RAILROAD LN
 — SECTION LN  Parcels
 — TWPRNG LN lowndes_ms_water

lowndes_ms_twprng
lowndes_ms_subdbl
lowndes_ms_secno
lowndes_ms_rrname
lowndes_ms_roadnan

lowndes_ms_reftxt
lowndes_ms_rdname
lowndes_ms_parno
lowndes_ms_misc
lowndes_ms_lotno

lowndes_ms_exempt
lowndes_ms_dim
lowndes_ms_citylim
lowndes_ms_ac

0 0.01 0.03 0.06 mi
0 0.03 0.05 0.1 km
armin, INCREMENT P, NGA, USGS

EXHIBIT

tabbles.

B

R-18-E

R-18-W

36 195 Acre

24

2 23 Acre NEW COUNTRY HOME

3 3 Acre

23

88.01 6 Acre

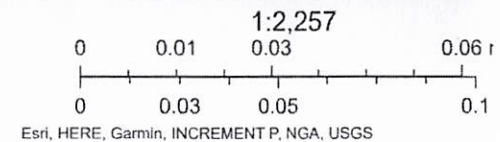
31.01 31.02

SOUTH

SOUTH 9TH AVENUE

STREET

—— LANDHOOK_LN	—— ROAD LN	lowndes_ms_twprng	lowndes_ms_refxt	lowndes_ms_exempt
----- LOTLINE	----- RAILROAD LN	lowndes_ms_subdblk	lowndes_ms_rdname	lowndes_ms_dim
—— SECTION LN	 Parcels	lowndes_ms_secno	lowndes_ms_parno	lowndes_ms_citylim
—— TWPRNG LN	lowndes_ms_water	lowndes_ms_rrname	lowndes_ms_misc	lowndes_ms_ac
		lowndes_ms_roadname	lowndes_ms_lotno	





RESOLUTION VACATING AND ABANDONING MUNICIPAL STREET

Upon Petition of Incandescent, LLC, Council Member _____ moved for passage of the following resolution, closing, and vacating certain unopened rights of way described herein, which Resolution states:

WHEREAS, Incandescent, LLC has petitioned the Mayor and City Council, pursuant to the authority of Section 21-37-7 of the Mississippi Code, to close and vacate the following portions of streets and avenues South of Main Street in Columbus:

1. An unopened and unimproved section of First Street South beginning at the southern edge of 8th Avenue South, and continuing South across 9th Avenue South to the southern property line of Incandescent, LLC where First Street South terminates at the northern rail right-of-way of a railroad line running East and West along the property line of Incandescent, LLC; and
2. An unopened and unimproved section of 8th Avenue South beginning at the western edge of First Street South where it terminates within Incandescent, LLC's property;
3. An unopened and unimproved section of 9th Avenue North lying West of 2nd Street South beginning at the Northern rail right-of-way and continuing westerly until it terminates; and

WHEREAS, the Mayor and City Council find the unopened street and avenues described above are no longer needed for municipal purposes;

NOW THEREFORE, be it resolved that:

1. The above and foregoing described portions of First Street South, Eighth Avenue South and Ninth Avenue South are no longer needed for municipal purposes, and are hereby closed and vacated, with the Petitioner waiving any due compensation and the other relief stated in the said Petition.

The Motion was seconded by Council Member _____ and after discussion, the Mayor called for a vote on the Motion and recorded the votes as follows:

Council Member	Yes	Nay
Stewart	_____	_____
Smith	_____	_____
Greene	_____	_____
Harris	_____	_____
Jefferson	_____	_____
Spears	_____	_____

The Mayor, declared that the Motion, having received the unanimous vote in favor was hereby APPROVED.

This the 16th day of September, 2025.

By: Stephen Jones, Mayor

Attest:

By: James Brigham, Secretary/Treasurer

MAYOR
STEPHEN JONES

CITY COUNCIL
ETHEL TAYLOR STEWART, WARD 1
RODERICK D. SMITH, WARD 2
RUSSELL GREENE, WARD 3
LAVONNE LATHAM HARRIS, WARD 4
GREGORY JEFFERSON, WARD 5
JASON SPEARS, 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

September 11, 2025

Mayor Stephen Jones and
Members of the City Council
City of Columbus, MS

Dear Mayor and Council Members:

The Human Resource Director, the Director of Programs and I have interviewed applicants for the Sim Scott Supervisor position that resulted from a resignation and recommend that you hire SHAMEKA L. HARRISON to fill this vacant position, contingent on successful completion of a pre-employment medical exam and drug screen. The hourly rate of pay is \$15.00. This position is 30 hours a week (45 per week when school is not in session) benefits and accrued leave.

Thank you for your continued support.

Sincerely,



Greg Lewis

Parks & Recreation Director



FRIENDSHIP CEMETERY PRICE LIST

<u>Lot Size</u>	<u>Price</u>	
10	\$3,900.00	
9	\$3,645.00	
8	\$3,425.00	
7	\$3,125.00	
6	\$2,850.00	
5	\$2,600.00	
4	\$2,300.00	
3	\$2,025.00	
2	\$1,820.00	
1	\$1,400.00	
Full Body Grave Opening & Closing	\$ 700.00	(Monday-Friday)
	\$ 750.00	(Saturday & Sunday)
Regular-Sized Cremation Opening & Closing	\$ 375.00	(Monday-Friday)
	\$ 425.00	(Saturday & Sunday)
Cremation Vault Opening & Closing (15x15)	\$ 425.00	(Monday-Friday)
	\$ 475.00	(Saturday & Sunday)
Full Body Exhumation	\$2,300.00	(Monday-Friday)
	\$2,500.00	(Saturday & Sunday)
The exhumation cost above is based on moving a full body from one grave to another grave in the same lot. Cost can elevate to move a body from one section of the Cemetery to a totally different area.		

Effective: October 1, 2025

MAYOR

STEPHEN JONES.

CITY COUNCIL

ETHEL STEWART
RODERICK SMITH
RUSSELL GREENE
LAVONNE L. HARRIS
GREGORY JEFFERSON
JASON SPEARS

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

September 12, 2025

Mayor Stephen Jones and
Members of the City Council
City of Columbus, MS

RE: Request to fill vacant positions of Deputy Court Clerk

Dear Mayor and Council Members:

The Chief Operating Officer and I have conducted interviews to fill vacant Deputy Court Clerk positions in the Municipal Court Department. We recommend that you approve the hire of two (2) applicants to fill the final two (2) vacancies, pending successful completion of all preliminary testing. The hourly rate of pay for these positions is \$15.00.

The positions were vacated due to resignations and a promotion.

Thank you for your continued support!

Sincerely,

/s/ Patricia Mitchell

Patricia Mitchell
Human Resources Director

Cc: `Ms. Jammie Garrett, COO

CITY OF COLUMBUS JOB DESCRIPTION

Job Title: Municipal Deputy Court Clerk
Department: Municipal Court
Reports To: Municipal Court Administrator
FLSA Status: Non-exempt

SUMMARY: Individual serves as Clerk of the Municipal Court Division and support Court Administrator, judges, public defender, attorneys, and law enforcement with filing, indexing and safekeeping of all court judicial proceedings as well as performing general clerical and administrative work.

ESSENTIAL FUNCTIONS

The essential functions include, but are not limited to, the following duties. Additional essential functions may be identified by the City and listed as such in the incumbent's performance appraisal elements. Various tasks may be assigned under each essential function. Those that are listed under the examples of work are not all inclusive, they are examples only and may be amended or added to as needed by the City.

EXAMPLES OF WORK

Examples of work performed in this classification include, but are not limited to, the following tasks. These tasks may be amended or other tasks may be assigned as necessary.

- Assist the Court Administrator who is custodian of all Municipal Court records: tickets, criminal charges and appeals plus all bonds including forfeitures and final judgements.
- Perform general clerical work involved in the preparation, preservation and retrieval of various forms, reports and correspondence for the Municipal Court Division and court Judicial proceedings;
- Type and Post data accurately
- Responsible and accountable for accurate filing, indexing and record keeping that can be tracked and/or retrieved;
- Work with some level of independence;
- As Municipal Court Deputy Clerk; answer routine questions; refer inquiries to appropriate individual;
- Serve and assist court participants, attorneys and law enforcement officers;
- Assist visitors at counter;
- Receive cash payments;
- Collect and balance all monies from fines, penalties, fees and court costs;
- Access to court cash drawer; maintain & balance; bonded by City;
- Answer incoming telephone calls and make proper connections;
- Provide requested information, forward calls or take messages;
- Take inquiries, requests and complaints. Provide appropriate follow up response;
- Practice courteous customer service techniques;
- Maintain confidential information; prepare court reports and records;
- Sort and file material/information according to predetermined procedures;
- Accurately input data into computer;
- Perform basic record keeping & clerical functions;
- Sort & organize mail;

- Organize printouts and files;
- Take phone messages;
- Practice safety measures.
- Perform other duties as required

SUPERVISORY RESPONSIBILITIES:

NONE

Incumbent performs other job-related tasks as assigned and required; any duties/tasks included in the employee's performance evaluation elements are essential to that employee's position within the job classification.

EDUCATION and/or EXPERIENCE:

High school graduate or equivalent, with at least one (1) year of post high school education and/or training. Prefer one (1) year experience in court system or busy office setting.

KNOWLEDGE, SKILLS, ABILITIES, AND OTHER CHARACTERISTICS

Knowledge

- Knowledge of clerical methods, practices and procedures.
- Knowledge of municipal government organization and functions.

Skills:

- Communication & interpersonal skills: able to establish & maintain effective, professional lines of communication.
- Organization and record keeping skills
- Math skills
- Independent worker
- Problem-solver

Abilities:

- Able to use good judgement in making decisions in the conformance with law, regulations and policies.
- Able to maintain confidentiality and professional management of privileged information
- Able to make accurate change without error and make mathematical calculations
- Able to express ideas clearly and concisely—orally, in writing and electronically
- Able to establish and maintain effective working relations as required by work assignments
- Able to use personal computer with Microsoft Word, Microsoft Excel, and Municipal Court Records software
- Able to operate standard office equipment (credit card machine, fax, copier and postage machine)
- Ability to maintain strict confidentiality at all times.

OTHER REQUIREMENTS:

- Have and maintain valid MS Driver's license

PHYSICAL REQUIREMENTS:

These physical requirements are not exhaustive and additional job-related physical demands may be added to these by the City if the need arises. Corrective devices may be used to meet these physical requirements.

Ability to walk, stand and occasionally move objects up to 10 pounds found in office environment. Ability to see and discern including forms, records, reports, maps, charts, diagrams, etc. Ability to give and receive information through speaking and listening. Regularly use fingers and hands to work telephone, office equipment and computer keyboard.

WORK ENVIRONMENT:

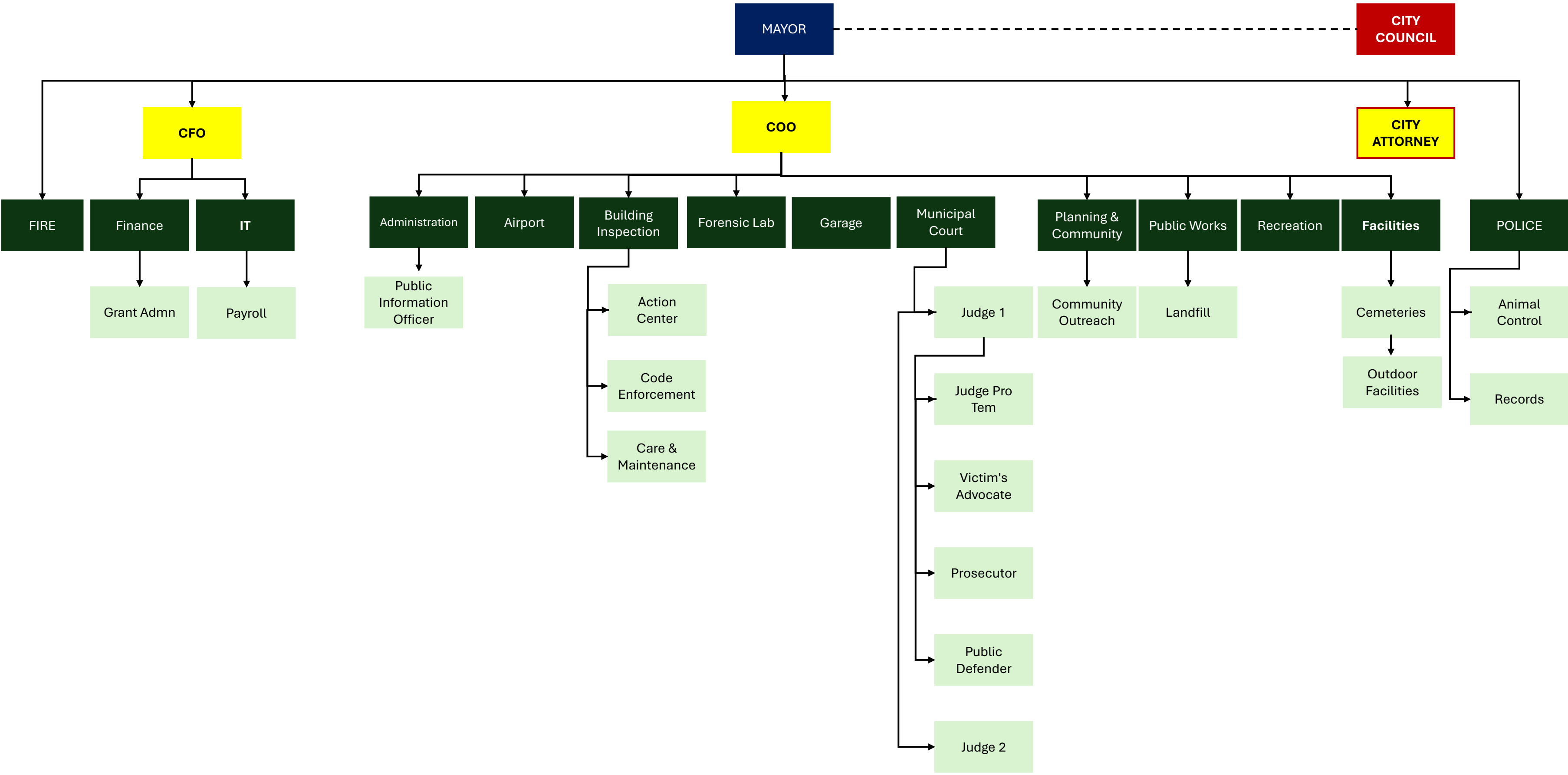
The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this job.

Work environment is typical office setting which is usually quiet.

I understand that the duties listed above are intended as illustrations of the various types of work that may be performed and the omission of specific statements of duties does not exclude them from the position.

This Job Description does not constitute an employment agreement between the employer and employee and that the employee/employer relationship is "at-will." I also understand that this Job Description is subject to change by the employer as the needs of the employer and requirements of the job change.

ORGANIZATION CHART



CITY OF COLUMBUS, MISSISSIPPI
AUDITED FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

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	Anita L. Goodrum, CPA
Harry W. Stevens, CPA	Ricky D. Allen, CPA
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William B. Staggers, CPA	Robert E. Cordle, Jr., CPA
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Marsha L. McDonald, CPA	Clifford P. Stewart, CPA
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J. Randy Scrivner, CPA	Justin H. Keller, CPA
Kimberly S. Caskey, CPA	Dana R. Estes, CPA
Susan M. Lummus, CPA	April W. Posey, CPA
Stephen D. Flake, CPA	Lauren M. Bowen, CPA
John N. Russell, CPA	

INDEPENDENT AUDITORS' REPORT

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

We have audited the accompanying financial statements of the governmental activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Columbus, Mississippi, as of and for the year ended September 30, 2022, and the related notes to financial statements, which collectively comprise the City's basic financial statements as listed in the contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Columbus, Mississippi, as of September 30, 2022, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City of Columbus, Mississippi, and to meet our ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of the expressing an opinion on the effectiveness of the City of Columbus, Mississippi's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Columbus, Mississippi's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis 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 Related Ratios, and Fire & Police Plan Schedule of City's Contributions on pages 5-14 and 57-59, 60, 61, 62 and 63 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.

Supplementary Information

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

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

information and schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 6, 2025, on our consideration of the City of Columbus, Mississippi's internal control over financial reporting and on our tests of the compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City of Columbus, Mississippi's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering City of Columbus, Mississippi's internal control over financial reporting and compliance.

Columbus, Mississippi
August 6, 2025

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, 2022

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, 2022. 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 \$10,096,968. Of this amount \$10,217,760 may be used to meet the City of Columbus' ongoing obligations to citizens and creditors. The \$(44,994,704) of unassigned net position shown on the statement of net position includes a \$33,627,458 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 \$19,373,238, an increase of \$2,250,046 in comparison to the prior year.
- The City of Columbus' total debt is \$30,660,547. Of that total, approximately \$6,075,734 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 15-17)
- 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 19-22)

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. (Pages 25-55)

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

CITY OF COLUMBUS, MISSISSIPPI

Management's Discussion and Analysis For the Year Ended September 30, 2022

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, 2022

- 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, 2022

- **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 23 and 24 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 \$10,096,968 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 \$2,006,359 (exclusive of unfunded pension liability).
- Capital asset net increase of \$1,446,441 for Governmental activities.

Table A-1
City of Columbus Net Position

	Governmental Activities 2022	2021	Increase/ (Decrease)
Cash and Other Assets	25,986,958	22,419,896	3,567,062
Capital Assets	54,915,808	53,469,367	1,446,441
Total Assets	80,902,766	75,889,263	5,013,503
Deferred Outflows of Resources	3,257,616	2,509,185	748,431
Other Liabilities	6,517,793	5,422,466	1,095,327
Long-term Liabilities	66,323,811	61,231,933	5,091,878
Total Liabilities	72,841,604	66,654,399	6,187,205
Deferred Inflows of Resources	1,221,810	8,394,970	(7,173,160)
Net Position:			
Invested in Capital Assets			
Net of Related Debt	44,369,912	40,969,888	3,400,024
Restricted	10,721,760	9,545,721	1,176,039
Unrestricted	(44,994,704)	(47,166,530)	2,171,826
Total Net Position	10,096,968	3,349,079	6,747,889

CITY OF COLUMBUS, MISSISSIPPI

Management's Discussion and Analysis For the Year Ended September 30, 2022

Changes in net position. Approximately 35.8 percent of the City of Columbus' revenue comes from property taxes, with 81.8 percent of all revenue coming from some type of tax. (See Table A-2). Another 11 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 2022	2021	Increase/ (Decrease)
Revenue			
Program Revenues:			
Charges for Services	\$ 3,947,706	\$ 4,051,743	(104,037)
Operating Grants & Contributions	1,658,900	134,756	1,524,144
Capital Grants & Contributions	528,368	1,300,686	(772,318)
General Revenues:			
Property Taxes	12,790,702	12,138,181	652,521
Other Taxes	16,414,438	15,031,862	1,382,576
Investment Income	59,677	68,303	(8,626)
Other	288,584	391,645	(103,061)
Total Revenue	<u>35,688,375</u>	<u>33,117,176</u>	<u>2,571,199</u>
Expenses			
General Government	3,243,838	4,192,701	(948,863)
Public Safety	11,776,128	12,026,507	(250,379)
Public Works	7,158,329	9,630,332	(2,472,003)
Urban & Economic Development	741,855	1,112,630	(370,775)
Cemetery	180,540	135,498	45,042
Garage	763,853	790,791	(26,938)
Agency Appropriations	647,607	618,454	29,153
Culture & Recreation	3,398,424	3,053,020	345,404
Interest on Debt	832,182	1,064,536	(232,354)
Other on Long-term Debt	197,730	204,230	(6,500)
Total Expenses	<u>28,940,486</u>	<u>32,828,699</u>	<u>(3,888,213)</u>
Increase (Decrease) in Net Position	<u>6,747,889</u>	<u>288,477</u>	<u>6,459,412</u>
Net Position - Beginning	<u>3,349,079</u>	<u>3,060,602</u>	<u>288,477</u>
Net Position - Ending	<u>\$ 10,096,968</u>	<u>\$ 3,349,079</u>	<u>\$ 6,747,889</u>

CITY OF COLUMBUS, MISSISSIPPI

Management's Discussion and Analysis For the Year Ended September 30, 2022

Governmental Activities

Governmental activities increased net assets by \$6,747,889. 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 (46.0%) and property taxes (35.8%).

The largest expense categories for the City's governmental activities are public safety (40.7%) and public works (24.7%).

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 \$9,417,125. 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 \$1,171,270 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 \$4,013,043, 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 \$629,301.

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 \$1,557,996. The net decrease in the fund balance during the current year in the Capital Projects Fund was \$1,149,443.

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 2021-2022 operating budget charges amounted to \$22,980,361.

The City's total tax millage rate for the 2022 fiscal year was 54.11 mills. The breakdown of the millage rate is General Fund 37.97 mills, Police and Firemen's Retirement 5.35 mills, and General Obligation bonds 10.79 mills.

CITY OF COLUMBUS, MISSISSIPPI

Management's Discussion and Analysis For the Year Ended September 30, 2022

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, 2022, amounted to \$124,706,963, net of accumulated depreciation of \$69,791,155. 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)
	2022	2021	
Land	\$ 6,739,837	\$ 6,739,837	-
Buildings	23,245,738	22,863,109	382,629
Improv. Other Than Buildings	5,471,051	5,471,051	-
Machinery & Equipment	16,136,663	15,515,453	621,210
Infrastructure	71,745,674	69,034,020	2,711,654
Construction-in-Progress	1,368,000	1,572,105	(204,105)
Accumulated Depreciation	(69,791,155)	(67,726,208)	(2,064,947)
Total	<u>\$ 54,915,808</u>	<u>\$ 53,469,367</u>	<u>1,446,441</u>

Long-Term Debt – At year-end, the City had \$30,660,547 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)
	2022	2021	
General Obligation Bonds	\$ 8,528,000	\$ 9,321,000	(793,000)
Special Assessment Bonds	12,555,000	12,870,000	(315,000)
TIF Bonds	2,410,551	2,514,075	(103,524)
Notes Payable	647,719	708,992	(61,273)
Capital Lease Obligations	6,075,733	6,809,295	(733,562)
Compensated Absences	443,544	390,768	52,776
Total	<u>\$ 30,660,547</u>	<u>\$ 32,614,130</u>	<u>(1,953,583)</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 2022 budget. The total budgeted appropriation for the City operations in the governmental activities is \$22,980,361 (which includes only the general fund).

CITY OF COLUMBUS, MISSISSIPPI

Management's Discussion and Analysis For the Year Ended September 30, 2022

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, 2022

	Primary Government	Major Component Units	
	Governmental Activities	Electric Department	Water Department
<u>ASSETS</u>			
Cash and Cash Equivalents	\$ 21,724,037	15,689,930	5,712,554
Investments, Restricted	-	-	4,373,643
Receivable, Net	288,720	5,844,069	1,326,839
Landfill Receivable	10,098	-	-
Intergovernmental Receivable	1,806,606	-	-
Fines Receivable	269,592	-	-
Inventory	-	1,101,444	258,465
Prepaid Expense	-	78,099	192,966
Loans Receivable	1,887,905	-	-
Other Assets	-	1,511,431	-
Capital Assets:			
Land and Construction in Progress	8,107,837	315,118	22,583
Other Capital Assets, Net of Depreciation	46,807,971	25,899,376	42,777,685
Total Assets	<u>80,902,766</u>	<u>50,439,467</u>	<u>54,664,735</u>
<u>DEFERRED OUTFLOWS OF RESOURCES</u>			
Unamortized Loss on Bond Defeasance	-	260,881	-
Deferred Outflows Related to			
- Net Pension Liability	3,257,616	1,036,176	955,456
Total Deferred Outflows of Resources	<u>3,257,616</u>	<u>1,297,057</u>	<u>955,456</u>
<u>LIABILITIES</u>			
Accounts Payable and Accrued Expenses	1,461,909	6,755,339	986,610
Customer Deposits	-	3,588,489	120,691
Unearned Revenue	4,872,185	-	-
Accrued Interest Payable	183,699	21,998	79,406
Other Liabilities	-	11,514	-
Long-term Liabilities:			
Due Within One Year	2,864,943	470,000	2,171,649
Due in More than One Year	27,795,604	12,267,894	7,754,387
Unfunded Pension Liability	35,663,264	5,569,121	7,887,651
Total Liabilities	<u>72,841,604</u>	<u>28,684,355</u>	<u>19,000,394</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>			
Deferred Inflows Related to			
- Net Pension Liability	1,221,810	1,871,223	170,031
Other	-	2,168	-
Total Deferred Inflows of Resources	<u>1,221,810</u>	<u>1,873,391</u>	<u>170,031</u>
<u>NET POSITION</u>			
Invested in Capital Assets, Net of Related Debt	44,369,912	13,476,600	32,874,232
Restricted for:			
Expendable:			
Capital Improvements	1,557,996	-	-
City-based Activities	5,344,420	-	-
Debt Service	3,819,344	-	4,287,839
Unemployment Benefits	-	-	6,398
Unrestricted - Unassigned	(44,994,704)	7,702,178	(718,703)
Total Net Position	<u>\$ 10,096,968</u>	<u>21,178,778</u>	<u>36,449,766</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, 2022

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	\$ 3,243,838	810,959	1,311,141	-	\$ (1,121,738)	-	-
Public Safety	11,776,128	831,423	332,759	-	(10,611,946)	-	-
Public Works	7,158,329	2,088,474	-	105,433	(4,964,422)	-	-
Cemetery	180,540	53,515	-	-	(127,025)	-	-
Culture and Recreation	3,398,424	61,847	15,000	225,000	(3,096,577)	-	-
Conservation, Urban and Economic Development	741,855	101,488	-	197,935	(442,432)	-	-
Intergovernmental Garage	763,853	-	-	-	(763,853)	-	-
Agency Appropriations	647,607	-	-	-	(647,607)	-	-
Interest on Long-term Debt	832,182	-	-	-	(832,182)	-	-
Other on Long-term Debt	197,730	-	-	-	(197,730)	-	-
Total Primary Government	28,940,486	3,947,706	1,658,900	528,368	(22,805,512)	-	-
Major Component Units							
Electric Department	38,738,712	39,805,590	-	-		1,066,878	-
Water Department	11,286,455	10,867,965	-	-		-	(418,490)
Total Major Component Units	\$ 50,025,167	50,673,555	-	-		1,066,878	(418,490)
General Revenues							
Taxes							
Property Taxes					12,790,702	-	-
Sales and Use Taxes					10,945,762	-	-
Other Taxes					5,468,676	-	-
Grants and Contributions not Restricted to Specific Programs							
Investment Income					59,677	127,659	82,557
Other					288,584	45,856	4,310
Total General Revenues					29,553,401	173,515	86,867
Change in Net Position					6,747,889	1,240,393	(331,623)
Net Position, October 1, 2021					3,349,079	19,938,385	36,781,389
Net Position, September 30, 2022					\$ 10,096,968	21,178,778	36,449,766

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, 2022

	General	Municipal Fire Protection	American Rescue Plan Act Fund	Non-Major Governmental Funds	Total Governmental Funds
<u>ASSETS</u>					
Cash and cash equivalents	\$ 7,459,089	\$ 489,175	\$ 5,004,432	\$ 8,771,341	\$ 21,724,037
Landfill receivable	10,098	-	-	-	10,098
Intergovernmental receivables	1,388,490	-	-	418,116	1,806,606
Loans receivable	-	-	-	1,887,905	1,887,905
Fines receivable	269,592	-	-	-	269,592
Other receivables	232,297	-	-	56,423	288,720
Due from other funds	3,943,194	901,120	-	25,931	4,870,245
Total Assets	\$ <u>13,302,760</u>	\$ <u>1,390,295</u>	\$ <u>5,004,432</u>	\$ <u>11,159,716</u>	\$ <u>30,857,203</u>
<u>LIABILITIES</u>					
Accounts payable	\$ 885,715	\$ -	\$ 132,247	\$ 443,947	\$ 1,461,909
Due to other funds	2,720,294	1,207,967	-	941,984	4,870,245
Unearned revenue	-	-	4,872,185	-	4,872,185
Total Liabilities	3,606,009	1,207,967	5,004,432	1,385,931	11,204,339
<u>DEFERRED INFLOWS OF RESOURCES</u>					
Unavailable revenue - landfill fees	10,034	-	-	-	10,034
Unavailable revenue - fines	269,592	-	-	-	269,592
Total Deferred Inflows of Resources	279,626	-	-	-	279,626
<u>FUND BALANCES</u>					
Restricted for:					
Capital improvements	-	-	-	1,557,996	1,557,996
Debt service	-	-	-	4,003,043	4,003,043
Other commitments	-	182,328	-	5,164,592	5,346,920
Unassigned	9,417,125	-	-	(951,846)	8,465,279
Total Fund Balances	9,417,125	182,328	-	9,773,785	19,373,238
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ <u>13,302,760</u>	\$ <u>1,390,295</u>	\$ <u>5,004,432</u>	\$ <u>11,159,716</u>	\$ <u>30,857,203</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, 2022

Fund Balances - Total Governmental Funds	\$	19,373,238
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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	124,706,963	
Less Accumulated Depreciation	<u>(69,791,155)</u>	54,915,808

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

Fines receivable	269,592	
Landfill receivable	<u>10,034</u>	279,626

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	(30,660,547)	
Accrued Interest Payable	(183,699)	(30,844,246)

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

Unfunded Pension Liability	(35,663,264)	
Deferred Outflows of Resources	4,419,659	
Deferred Inflows of Resources	<u>(2,383,853)</u>	<u>(33,627,458)</u>

Net Position of Governmental Activities	\$	<u><u>10,096,968</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, 2022

	General	Municipal Fire Protection	American Rescue Plan Act Fund	Non-Major Governmental Funds	Total Governmental Funds
<u>REVENUES</u>					
Property Taxes	\$ 10,526,234	-	-	2,264,468	12,790,702
Licenses and Permits	591,825	-	-	-	591,825
Intergovernmental Revenues	12,194,743	543,674	923,123	5,244,568	18,906,108
Charges for Governmental Services	2,486,744	-	-	-	2,486,744
Fines and Forfeits	156,003	-	-	1,262	157,265
Interest Income	57,391	665	-	865	58,921
Other Revenues	304,041	-	-	195,691	499,732
Total Revenues	<u>26,316,981</u>	<u>544,339</u>	<u>923,123</u>	<u>7,706,854</u>	<u>35,491,297</u>
<u>EXPENDITURES</u>					
Current:					
General Government	3,140,997	-	-	36,153	3,177,150
Public Safety	11,780,805	518,759	-	311,069	12,610,633
Public Works	5,188,673	-	923,123	2,629,935	8,741,731
Cemetery	180,540	-	-	-	180,540
Culture and Recreation	1,230,130	-	-	2,143,976	3,374,106
Conservation, Urban and Economic Development	738,227	-	-	13,010	751,237
Intergovernmental-Garage	777,491	-	-	-	777,491
Agency Appropriations	647,607	-	-	-	647,607
Debt Service:					
Principal	417,086	27,008	-	1,748,741	2,192,835
Interest	110,562	12,389	-	732,364	855,315
Bond Issue Costs	-	-	-	197,730	197,730
Total Expenditures	<u>24,212,118</u>	<u>558,156</u>	<u>923,123</u>	<u>7,812,978</u>	<u>33,506,375</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>2,104,863</u>	<u>(13,817)</u>	<u>-</u>	<u>(106,124)</u>	<u>1,984,922</u>
<u>OTHER FINANCING SOURCES (USES)</u>					
Proceeds of Capital Related Debt	-	-	-	-	-
Proceeds of Refunding Bonds	-	-	-	3,960,000	3,960,000
Sales of Capital Assets	80,124	-	-	-	80,124
Payments to Bond Refunding Agent	-	-	-	(3,775,000)	(3,775,000)
Transfers from Other Departments	207,600	-	-	1,221,317	1,428,917
Transfers to Other Departments	<u>(1,221,317)</u>	<u>-</u>	<u>-</u>	<u>(207,600)</u>	<u>(1,428,917)</u>
Net Other Financing Sources (Uses)	<u>(933,593)</u>	<u>-</u>	<u>-</u>	<u>1,198,717</u>	<u>265,124</u>
Net Change in Fund Balances	<u>1,171,270</u>	<u>(13,817)</u>	<u>-</u>	<u>1,092,593</u>	<u>2,250,046</u>
Fund Balances, October 1, 2021	8,245,855	196,145	-	8,681,192	17,123,192
Fund Balances, September 30, 2022	<u>\$ 9,417,125</u>	<u>182,328</u>	<u>-</u>	<u>9,773,785</u>	<u>19,373,238</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, 2022

Net Change in Fund Balances - Total Governmental Funds \$ 2,250,046

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	4,119,914	
Current Year Retirements	(581,590)	
Less Current Year Depreciation	<u>(2,091,883)</u>	1,446,441

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	(6,072)	
Fines receivable	<u>203,152</u>	197,080

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	(185,000)	
Principal Payments	2,192,835	
Amortization of Bond Discounts	<u>(1,476)</u>	2,006,359

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	876,130	
Change in long-term Compensated Absences	(52,776)	
Change in Accrued Interest Payable	<u>24,609</u>	<u>847,963</u>

Change in Net Position of Governmental Funds		<u><u>\$ 6,747,889</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, 2022

	Private- Purpose Trust	Custodial Funds
<u>ASSETS</u>		
Cash	\$ 248,018	783,954
Intergovernmental Receivables		252
Total Assets	248,018	784,206
<u>LIABILITIES</u>		
Accounts Payable	-	784,206
Total Liabilities	-	784,206
<u>NET POSITION</u>		
Net Position	\$ 248,018	-

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, 2022

	Private- Purpose Trust
<u>ADDITIONS</u>	
Revenues	
Interest Income	\$ 757
Total Revenues	<u>757</u>
Total Additions	<u>757</u>
Change in Net Position	757
Net Position, October 1, 2020	<u>247,261</u>
Net Position, September 30, 2021	\$ <u><u>248,018</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.

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

a. Cash and Cash Equivalents:

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

b. Inventory:

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

c. Receivables:

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

d. 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 7 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 7 for additional details.

CITY OF COLUMBUS, MISSISSIPPI
Notes to Financial Statements

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

f. Financial Statement Amounts (Continued)

6. Equity Classification:

GOVERNMENT-WIDE FINANCIAL STATEMENTS:

In the government-wide and proprietary fund financial statements, the City reports net position in the following three categories:

Net invested in capital assets consists of capital assets net of accumulated depreciation reduced by the outstanding balances of any bonds, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Restricted net position consists of assets, less any related liabilities, restricted externally by creditors, grantors, contributors, or imposed by law through constitutional provisions or enabling legislation.

Unrestricted net position consists of net position that are not classified as invested in capital assets, net of related debt or restricted net position.

When an expense is incurred for purposes for which both restricted and unrestricted (committed, assigned or 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.

FUND FINANCIAL STATEMENTS:

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.

CITY OF COLUMBUS, MISSISSIPPI
Notes to Financial Statements

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

f. Financial Statement Amounts (Continued)

6. Equity Classification (continued):

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 is incurred for purposes for which both restricted and unrestricted (committed, assigned, or unassigned) resources are available, it is the city's general policy to use restricted resources first. When expenditures are incurred for purposes for which unrestricted (committed, assigned, and unassigned) resources are available, and amounts in any of these unrestricted classifications could be used, it is the city's general policy to spend committed resources first, followed by assigned amounts, and then unassigned amounts.

7. Leases:

The Governmental Accounting Standards Board (GASB) issued Statement No. 87, *Leases* (GASB 87) to establish a single leasing model for accounting and reporting purposes. This guidance is intended to enhance the accountability, consistency and comparability of lease activities reported by governments. GASB 87 was implemented during fiscal year 2022.

The City uses the federal prime rate to calculate the present value of lease payments when the rate implicit in the lease is not known. The federal prime rate is the rate the City would expect to obtain for a similar financed purchase at the date of lease inception.

As of September 30, 2022, the City did not have any material leases.

8. 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)

f. Financial Statement Amounts (Continued)

9. Revenues:

PROPERTY TAX REVENUES

Numerous statutes exist under which the City Council may levy property taxes. The selection of authorities is made based on the objectives and responsibilities of the municipality. Restrictions associated with property tax levies vary with the statutory authority. The amount of increase in certain property taxes is limited by state law. Generally, this restriction provides that these tax levies shall produce no more than 110% of the amount which resulted from the assessments of the previous year.

The 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 next succeeding year. Taxes on motor vehicles and mobile homes become a lien and are due in the month that coincides with the month of original purchase.

Accounting principles generally accepted in the United States of America require property taxes to be recognized at the levy date if measurable and available. All property taxes are recognized as revenue in the year for which they are levied. Motor vehicle and mobile home taxes do not meet the measurability and collectability criteria for property tax recognition because the lien and due date cannot be established until the date of original purchase occurs.

INTERGOVERNMENTAL REVENUE IN GOVERNMENTAL FUNDS

Intergovernmental revenues, consisting of grants, entitlements and shared revenues, are usually recorded in Governmental Funds when measurable and available. However, the “available” criterion applies for certain federal grants and shared revenues when the expenditure is made because the expenditure is the prime factor for determining eligibility. Similarly, if cost sharing or matching requirements exist, revenue recognition depends on compliance with the requirements.

10. 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.

CITY OF COLUMBUS, MISSISSIPPI
Notes to Financial Statements

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

f. Financial Statement Amounts (Continued)

11. 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.

12. 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.

13. Basis of Budgeting:

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

1. Prior to September 15, the CFO submits to the City Council a proposed operating budget for the fiscal year commencing the following October 1. The operating budget includes proposed expenditures and means of financing them.
2. Public hearings are conducted at least one week prior to adoption of the budget at the Trotter Convention Center to obtain taxpayer comments.
3. Budgets for the General, Special, Capital Projects, and Debt Funds are adopted on the cash basis.

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

14. 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 - \$50,000
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CITY OF COLUMBUS, MISSISSIPPI
Notes to Financial Statements

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

f. Financial Statement Amounts (Continued)

14. Self-insurance Reserves (continued):

Fully-funded excess coverage insurance	\$50,000 +
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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.

15. 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.

16. Changes in Accounting Standards:

GASB 87, *Leases*, was implemented during fiscal year 2022. The objective of this statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. It established a single model for lease accounting based on the foundational principal that leases are financing of the right to use an underlying asset. This guidance is intended to enhance the accountability, consistency and comparability of lease activities reported by governments.

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 including the component units were eligible to be included in the State's collateral pool were properly included and were fully collateralized as of September 30, 2022.

CITY OF COLUMBUS, MISSISSIPPI
Notes to Financial Statements

NOTE 2: CASH, OTHER DEPOSITS, AND INVESTMENTS (CONTINUED)

The bank balance of the City's deposits with financial institutions was \$23,162,960 on September 30, 2022, and the carrying amount was \$22,756,009. Of the \$22,756,009 carrying amount, \$21,724,037 is shown on the Statement of Net Position and the remaining \$1,031,972 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.

The Water Division of the City of Columbus had restricted investments at September 30, 2022 that consisted of the debt service reserve fund in the amount of \$4,367,245 and the employee revolving fund in the amount of \$6,398.

NOTE 3: INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

Interfund receivables and payables at September 30, 2022, are:

A. Due from / to other funds

	Due From Other Funds	Due To Other Funds
General Fund	\$ 3,943,194	\$ 2,720,294
Municipal Fire Protection Fund	901,120	1,207,967
Non-Major Governmental Funds	25,931	941,984
Total	<u>\$ 4,870,245</u>	<u>\$ 4,870,245</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.

B. Inter-fund Transfers

	Transfers In	Transfers Out
General Fund	\$ 207,600	\$ 1,221,317
Non-Major Governmental Funds	1,221,317	207,600
Total	<u>\$ 1,428,917</u>	<u>\$ 1,428,917</u>

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

CITY OF COLUMBUS, MISSISSIPPI
Notes to Financial Statements

NOTE 4: NOTES RECEIVABLE

On the Statement of Net Position, notes receivable from Columbus Light & Water in the amount of \$1,887,905 is due from the Water Division.

NOTE 5: CAPITAL ASSETS

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

	Balance 9/30/2021	Additions	Retirements	Completed Construction	Adjustments	Balance 9/30/2022
Governmental Activities						
<i>Non-depreciable Capital Assets</i>						
Land	\$ 6,739,837	-	-	-	-	6,739,837
Construction in Progress	1,572,105	269,743	-	(473,848)	-	1,368,000
Total Non-depreciable Capital Assets	8,311,942	269,743	-	(473,848)	-	8,107,837
<i>Depreciable Capital Assets</i>						
Buildings	22,863,109	517,307	(134,678)	-	-	23,245,738
Equipment	13,884,938	621,210	-	-	158,918	14,665,066
Improvements Other than Buildings	5,471,051	-	-	-	-	5,471,051
Infrastructure	69,034,020	2,711,654	-	-	-	71,745,674
Leased Property Under Capital Lease	1,630,515	-	-	-	(158,918)	1,471,597
Total Depreciable Capital Assets	112,883,633	3,850,171	(134,678)	-	-	116,599,126
<i>Less Accumulated Depreciation for:</i>						
Buildings	9,847,457	457,669	(26,936)	-	-	10,278,190
Equipment	11,134,000	520,757	-	-	(183,892)	11,470,865
Improvements Other than Buildings	1,523,232	218,842	-	-	-	1,742,074
Infrastructure	44,080,974	894,615	-	-	-	44,975,589
Leased Property Under Capital Lease	1,140,545	-	-	-	183,892	1,324,437
Total Accumulated Depreciation	67,726,208	2,091,883	(26,936)	-	-	69,791,155
Total Depreciable Capital Assets, Net	45,157,425	1,758,288	(107,742)	-	-	46,807,971
Governmental Activities Capital Assets, Net	\$ 53,469,367	2,028,031	(107,742)	(473,848)	-	54,915,808

The adjustments column consists of assets purchased with lease obligations paid off during the year and reclassified to the equipment reporting category.

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

	Amount
Governmental Activities:	
General Government	\$ 78,674
Public Safety	387,558
Public Works	1,051,925
Culture and Recreation	169,702
Conservation, Urban and Economic Development	404,024
Total Depreciation Expense - Governmental Activities	\$ 2,091,883

CITY OF COLUMBUS, MISSISSIPPI
Notes to Financial Statements

NOTE 5: CAPITAL ASSETS (CONTINUED)

Discretely presented component units

Activity for Columbus Light and Water Department–Electric Division for the year ended June 30, 2022, was as follows:

	Balance at <u>6/30/2021</u>	<u>Additions</u>	<u>Deletions</u>	Balance at <u>6/30/2022</u>
Distribution Plant	\$ 51,113,899	1,238,546	(348,504)	52,003,941
General Plant	<u>6,912,592</u>	<u>956,803</u>	<u>(123,363)</u>	<u>7,746,032</u>
	58,026,491	2,195,349	(471,867)	59,749,973
Construction work in progress	<u>308,714</u>	<u>-</u>	<u>(226,553)</u>	<u>82,161</u>
	58,335,205	2,195,349	(698,420)	59,832,134
Accumulated depreciation	<u>(31,736,584)</u>	<u>(2,516,039)</u>	<u>634,983</u>	<u>(33,617,640)</u>
Total Net Plant and Equipment	<u>\$ 26,598,621</u>	<u>(320,690)</u>	<u>(63,437)</u>	<u>26,214,494</u>

Depreciation in the discretely presented component unit, Columbus Light and Water-Electric Division, for the fiscal year June 30, 2022 was \$2,516,039.

Activity for Columbus Light and Water Department-Water Department for the year ended September 30, 2022, was as follows:

	Balance at <u>9/30/2021</u>	<u>Additions</u>	<u>Deletions</u>	Balance at <u>9/30/2022</u>
Wastewater Treatment Plant	\$ 18,975,768	79,921	-	19,055,689
Utility Plant in Service	100,506,170	272,640	(170,641)	100,608,169
General Plant	<u>3,037,651</u>	<u>96,484</u>	<u>-</u>	<u>3,134,135</u>
	122,519,589	449,045	(170,641)	122,797,993
Construction work in Progress	<u>48,295</u>	<u>330,293</u>	<u>(356,005)</u>	<u>22,583</u>
	122,567,884	779,338	(526,646)	122,820,576
Accumulated depreciation	<u>(76,959,387)</u>	<u>(3,060,921)</u>	<u>-</u>	<u>(80,020,308)</u>
Total Net Plant and Equipment	<u>\$ 45,608,497</u>	<u>\$ (2,281,583)</u>	<u>\$ (526,646)</u>	<u>\$ 42,800,268</u>

Depreciation in the discretely presented component unit, Columbus Light and Water-Water Division, for the fiscal year September 30, 2022 was \$3,060,921.

CITY OF COLUMBUS, MISSISSIPPI
Notes to Financial Statements

NOTE 6: LONG-TERM LIABILITIES

Long-term liability activity for the year ended September 30, 2022, was as follows:

	Balance 9/30/2021	Additions	Reductions	Adjustments	Balance 9/30/2022	Within One Year
Governmental Activities						
General Obligation Bonds						
General Obligation Note, Series 2014	3,775,000	-	-	(3,775,000)	-	-
General Obligation Note, Series 2019	1,000,000	-	-	-	1,000,000	-
Refunding Bonds, Series 2020	4,546,000	-	384,000	-	4,162,000	407,000
Refunding Bonds, Series 2021	-	-	594,000	3,960,000	3,366,000	574,000
Special Assessment Bonds Payable						
Mississippi Development Bank, 2013	1,320,000	-	165,000	-	1,155,000	170,000
Mississippi Development Bank, 2016	5,050,000	-	150,000	-	4,900,000	235,000
Mississippi Development Bank, 2020	6,500,000	-	-	-	6,500,000	429,000
Tax Increment Financing Bonds						
Tax Increment Financing Bonds, 2015	1,715,000	-	105,000	-	1,610,000	110,000
Less: Discounts	(15,925)	-	-	1,476	(14,449)	(1,476)
Tax Increment Financing Bonds, 2016	815,000	-	-	-	815,000	76,000
Notes Payable						
Mississippi Development Authority, 2009	45,200	-	5,213	-	39,987	5,318
Mississippi Development Authority, 2012	4,741	-	4,741	-	-	-
Mississippi Development Authority, 2012	28,626	-	24,312	-	4,314	4,315
Mississippi Development Authority, 2018	630,425	-	27,008	-	603,417	27,564
Capital Leases						
Bankfirst, Lease Purchase Note	86,054	-	70,005	-	16,049	16,409
Regions Bank, Lease Purchase Note	977,226	-	121,507	-	855,719	125,688
Regions Bank, Lease Purchase Note	2,117,563	-	229,235	-	1,888,328	236,649
Trustmark National Bank	513,397	-	128,684	-	384,713	121,824
BancLeasing, Lease Purchase Note	3,115,055	-	184,130	-	2,930,925	190,652
Compensated Absences	390,768	-	-	52,776	443,544	137,000
Total	\$ 32,614,130	-	2,192,835	239,252	30,660,547	2,864,943

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.

The outstanding issue of general obligation refunding bonds, series 2021, is due in annual installments ranging from \$292,000 to \$594,000 through 2029 with 1.30% semi-annual interest.

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%.

CITY OF COLUMBUS, MISSISSIPPI
Notes to Financial Statements

NOTE 6: LONG-TERM LIABILITIES (CONTINUED)

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 leased property under capital leases 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 leased property under capital leases 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 leased property under capital leases 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 leased property under capital leases 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 leased property under capital leases 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, 2022, consisted of the following:

	<u>Balance at</u> <u>6/30/2021</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance at</u> <u>6/30/2022</u>	<u>Due Within</u> <u>One Year</u>
Notes Payable to City of Columbus for Construction	\$ 112,531	-	(112,531)	\$ -	-
Mississippi Development Bank Revenue Refunding Bonds - Series 2017 dated February 9, 2017	5,331,165	-	(593,271)	4,737,894	-
Hancock Whitney Bank Electric System Revenue Bonds Series 2022 dated May 6, 2022	<u>-</u>	<u>8,000,000</u>	<u>-</u>	<u>8,000,000</u>	<u>470,000</u>
Total Long-term Debt	<u>\$ 5,443,696</u>	<u>8,000,000</u>	<u>(705,802)</u>	<u>\$ 12,737,894</u>	<u>470,000</u>

Long-term debt for Columbus Light and Water-Water Division at September 30, 2022, consisted of the following:

	<u>Balance at</u> <u>9/30/2021</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance at</u> <u>9/30/2022</u>	<u>Due Within</u> <u>One Year</u>
Special Obligation Bonds 2017 Series	\$ 802,946	-	(802,946)	-	-
Total Special Obligation Bonds	<u>802,946</u>	<u>-</u>	<u>(802,946)</u>	<u>-</u>	<u>-</u>
Revenue Refunding Bonds					
2015 Series	<u>9,117,255</u>	<u>-</u>	<u>(1,079,124)</u>	<u>8,038,131</u>	<u>1,935,000</u>
Total Revenue Refunding Bonds	<u>9,117,255</u>	<u>-</u>	<u>(1,079,124)</u>	<u>8,038,131</u>	<u>1,935,000</u>
Other Long-term Debt					
City of Columbus -					
Water Meter Project	<u>2,117,563</u>	<u>-</u>	<u>(229,658)</u>	<u>1,887,905</u>	<u>236,649</u>
Total Other Long-term Debt	<u>2,117,563</u>	<u>-</u>	<u>(229,658)</u>	<u>1,887,905</u>	<u>236,649</u>
Total Long-term Debt	<u>12,037,764</u>	<u>-</u>	<u>(2,111,728)</u>	<u>9,926,036</u>	<u>2,171,649</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, 2022 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, 2022, 2021, and 2020 were \$1,629,090, \$1,673,652 and \$1,618,880, 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, 2022, the City reported a liability of \$28,365,284 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of 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, 2022 net pension liability was 0.137805 percent, which was based on a measurement date of June 30, 2022. This was a decrease of 0.04249 percent from its proportionate share used to calculate the September 30, 2021 net pension liability, which was based on a measurement date of June 30, 2021.

For the year ended September 30, 2022, the City recognized pension expense of \$1,203,779. At September 30, 2022, 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	\$ 407,302	\$ -
Net difference between projected and actual earnings on pension plan investments	1,366,161	-
Changes of assumptions	1,011,296	
Change in proportion percentage	-	1,221,810
City contributions subsequent to the measurement date	428,268	-
	<u>\$ 3,213,027</u>	<u>\$ 1,221,810</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)

\$428,268 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, 2023. 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,	
2023	\$ 18,452
2024	437,996
2025	(432,647)
2026	1,219,993
2027	319,155
	<u>\$ 1,562,949</u>

Actuarial assumptions. The total pension liability as of June 30, 2022 was determined by an actuarial valuation prepared as of June 30, 2021, by the investment experience for the fiscal year ending June 30, 2022. 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	25.00 %	4.60 %
International Equity	20.00	4.50
Global Equity	12.00	4.80
Fixed Income	18.00	1.40
Real Estate	10.00	3.65
Private Equity	10.00	6.00
Private Infrastructure	2.00	4.00
Private Credit	2.00	4.00
Cash Equivalents	1.00	(0.10)
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	37,019,592	28,365,284	21,230,247

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, 2022 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, 2022 (measurement date), the following employees were covered by the plan:

<u>Description</u>	<u>Number</u>
Inactive Members Of Their Beneficiaries	
Currently Receiving Benefits	63
Inactive Members Entitled To But Not Yet	
Receiving Benefits	-
Active Members	-
Total	<u>63</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 2022, 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, 2022, 2021 and 2020 were \$1,091,835, \$1,125,481, and \$1,140,811, 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, 2022, 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, 2022, actuarial valuation was determined using the following actuarial information and assumptions:

<u>Description</u>	<u>Assumptions</u>
Inflation	2.40%
Salary increases	3.00% - 4.50%, including inflation
Investment rate of return	6.05%, net of pension plan investment expense, including inflation

The underlying mortality assumptions used in the June 30, 2022 valuation were adopted by the PERS Board of Trustees when the experience investigation for the four-year period ending June 30, 2020, was adopted on April 20, 2021. 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 6.05 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, 2022 were as follows:

	<u>Total Pension Liability</u>	<u>Fiduciary Net Position</u>	<u>Net Pension Liability</u>
Balance at September 30, 2021	\$ 9,007,626	1,386,025	7,621,601
Changes for the year:			
Interest	640,117	-	640,117
Differences between expected and actual experience	(16,578)	-	(16,578)
Change of assumptions	-	-	-
Contributions - employer	-	1,091,835	(1,091,835)
Net investment income	-	(122,838)	122,838
Benefit payments, including refunds of employee contributions	(1,058,498)	(1,058,498)	-
Administrative expense	-	(21,837)	21,837
Net changes	<u>(434,959)</u>	<u>(111,338)</u>	<u>(323,621)</u>
Balances at September 30, 2022	<u>\$ 8,572,667</u>	<u>1,274,687</u>	<u>7,297,980</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 6.05 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 (5.05 percent) or one percentage point higher (7.05 percent) than the current rate:

Description	1% Discount (5.05%)	Current Discount Rate (6.05%)	1% Increase (7.05%)
Columbus Fire and Police	\$ 7,867,172	\$ 7,297,980	\$ 6,792,568

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, 2022, the plan recognized pension expense of \$543,809.

At September 30, 2022, the plan reported deferred outflows of resources and deferred inflows of resources related to the plan from the following sources:

	<u>Deferred Outflow of Resources</u>	<u>Deferred Inflow of Resources</u>
Net difference between projected and actual earnings on plan investments	\$ <u>44,591</u>	<u>-</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)

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>
2023	\$ 3,621
2024	2,298
2025	(6,913)
2026	45,585
Thereafter	-

Summary of Pension Plan Balances

The City's pension related balances presented on the Statement of Net Position as of September 30, 2022, by individual plan are as follows:

	<u>PERS</u>	<u>Fire & Police</u>	<u>Total</u>
Deferred Outflow Related to Net Pension Liability	\$ 3,213,027	44,591	3,257,618
Net Pension Liability	28,365,284	7,297,980	35,663,264
Deferred Inflows Related to Net Pension Liability	1,221,810	-	1,221,810
Pension Expense	1,203,779	543,809	1,747,588

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 \$(44,994,704) 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 \$428,268 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, 2023. The \$2,829,350 balance of the deferred outflow of resources related to pensions at September 30, 2022, will be recognized in pension expense over the next 4 years. The \$1,221,810 balance of the deferred inflow of resources related to pension at September 30, 2022, will be recognized in pension expense over the next 3 years.

NOTE 9: DEFICIT FUND BALANCES OF INDIVIDUAL FUNDS

The following funds reported deficits in fund balances at September 30, 2022:

<u>Fund</u>	<u>Deficit Amount</u>
Drug Court Fund	44,584
Nite Out on Crime	2,500
Victim Advocate Program Fund	92,241
Fire CAP Loan Fund	259,690
Airport Improvement Program Fund	204,738
Infrastructure Improvements Fund (309)	63,523
Infrastructure Improvements Fund (314)	71,241
TAP Grant Fund	213,329

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, 2022; 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 August 6, 2025, and determined that the following subsequent events are required to be disclosed in the notes to the financial statements:

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, 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.

Announced the approval of the following grants from Washington on March 14, 2024: \$3,000,000 for Blight Program, \$2,000,000 for the Redevelopment Authority, \$9,000,000 has been set aside for watershed issues, and \$2,900,000 from the US Army Corp of Engineers 592 and it requires \$966,668 in matching funds.

On March 19, 2024, approved a memorandum of understanding between the City and the Mississippi Department of Finance and Administration related to the Redevelopment Authority and House Bill 603, 2023 Regular Session, in the amount of \$2,000,000 for the Burns Bottom Urban Renewal Project.

CITY OF COLUMBUS, MISSISSIPPI
Notes to Financial Statements

NOTE 14: SUBSEQUENT EVENTS (CONTINUED)

On August 20, 2024, accepted a Federal Aviation Administration (FAA) Airport Improvement Program (AIP) grant in the amount of \$1,866,805 for the Columbus-Lowndes County Airport Runway Pavement Rehab Project. FAA will cover 90%, Mississippi Department of Transportation will cover 5%, and the City and County will cover \$50,000 to \$51,689 each.

On November 5, 2024, approved a memorandum of understanding between the Mississippi Department of Finance and Administration and the City to disburse funds in the amount of \$1,000,000 for the completion of Terry Brown Amphitheater.

On march 5, 2025, approved a memorandum of understanding with Mississippi Home Corporation related to \$3,000,000 received by the City. The funds are HUD funds from the US Department of Housing and Urban Development to be used for Blight Elimination and to utilize Mississippi Home Corporation's Revolving Loan Fund to construct homes on the demolished lots.

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, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive(Negative)
<u>REVENUES</u>				
Property Taxes	\$ -	9,425,015	10,526,234	1,101,219
Licenses and Permits	-	529,910	591,825	61,915
Intergovernmental Revenues	-	10,918,970	12,194,743	1,275,773
Charges for Services	-	2,226,589	2,486,744	260,155
Fines and Forfeits	-	381,071	156,003	(225,068)
Interest Income	-	51,387	57,391	6,004
Other Revenues	-	272,233	304,041	31,808
Total Revenues	-	23,805,175	26,316,981	2,511,806
<u>EXPENDITURES</u>				
Current:				
General Government	-	3,973,905	3,140,997	832,908
Public Safety	-	10,886,080	11,780,805	(894,725)
Public Works	-	4,670,032	5,188,673	(518,641)
Cemetery	-	149,700	180,540	(30,840)
Culture and Recreation	-	346,451	1,230,130	(883,679)
Conservation, Urban and Economic Development	-	1,075,471	738,227	337,244
Intergovernmental-Garage	-	741,322	777,491	(36,169)
Agency Appropriations	-	683,300	647,607	35,693
Debt Service	-	454,100	527,648	(73,548)
Total Expenditures	-	22,980,361	24,212,118	(1,231,757)
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	824,814	2,104,863	1,280,049
<u>OTHER FINANCING SOURCES (USES)</u>				
Sale of Capital Assets	-	14,150	80,124	65,974
Transfers from Other Departments	-	207,600	207,600	-
Transfers to Other Departments	-		(1,221,317)	(1,221,317)
Net Other Financing Sources (Uses)	-	221,750	(933,593)	(1,155,343)
Net Change in Fund Balance	-	1,046,564	1,171,270	124,706
Fund Balance - Beginning	-	5,237,203	8,245,855	3,008,652
Fund Balance - Ending	\$ -	6,283,767	9,417,125	3,133,358

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, 2022

	Original Budget	Final Budget	Actual (Budgetary Basis)	Variance with Final Budget Positive (Negative)
REVENUES				
Intergovernmental revenues	\$ -	-	543,674	543,674
Interest income	-	-	665	665
Total Revenues	<u>-</u>	<u>-</u>	<u>544,339</u>	<u>544,339</u>
EXPENDITURES				
Current:				
Public safety	-	-	518,759	(518,759)
Debt service:				-
Principal	-	-	27,008	(27,008)
Interest	-	-	12,389	(12,389)
Total Expenditures	<u>-</u>	<u>-</u>	<u>558,156</u>	<u>(558,156)</u>
Excess of Revenues over (under) Expenditures	<u>-</u>	<u>-</u>	<u>(13,817)</u>	<u>(13,817)</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	-	-	(13,817)	(13,817)
Fund Balances - Beginning	<u>-</u>	<u>-</u>	<u>196,145</u>	<u>196,145</u>
Fund Balances - Ending	<u>\$ -</u>	<u>-</u>	<u>182,328</u>	<u>182,328</u>

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)
American Rescue Plan Act Fund
For the Year Ended September 30, 2022

		Original Budget	Final Budget	Actual (Budgetary Basis)	Variance with Final Budget Positive (Negative)
REVENUES					
Intergovernmental revenues	\$	-	-	923,123	923,123
Total Revenues		-	-	923,123	923,123
EXPENDITURES					
Current:					
Public works		-	-	923,123	(923,123)
Total Expenditures		-	-	923,123	(923,123)
Excess of Revenues over (under) Expenditures		-	-	-	-
Net Change in Fund Balance		-	-	-	-
Fund Balances - Beginning		-	-	-	-
Fund Balances - Ending	\$	-	-	-	-

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>2022</u>	<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	\$ 28,365,284	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	0.137805%	0.142054%	0.142587%	0.163772%	0.167196%	0.152152%	0.148116%	0.147297%
City's covered-employee payroll	\$ 9,486,933	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	298.99%	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	59.93%	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>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2016</u>
Contractually required contribution	\$ 1,629,089	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	1,629,089	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>	<u>-</u>
City's covered-employee payroll	\$ 9,362,580	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%	17.40%	16.17%	15.75%	15.75%	15.75%	15.75%

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

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

The accompanying notes to required supplementary information 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

	2022	2021	2020	2019	2018	2017	2016	2015
Measurement period fiscal year end	6/30/2022	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	640,117	674,035	710,041	734,253	777,517	804,961	829,977	852,517
Difference between expected and actual experience	(16,578)	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>(1,058,498)</u>	<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	(434,959)	(228,611)	(483,533)	(325,881)	(571,268)	(364,402)	(334,032)	50,958
Total pension liability, beginning	<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>	<u>11,264,395</u>
Total pension liability, ending	<u>\$ 8,572,667</u>	<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	\$ 1,091,835	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	(122,838)	342,395	30,456	66,889	74,795	129,571	46,661	39,473
Benefit payments, including refunds of employee contributions	(1,058,498)	(1,078,033)	(1,115,893)	(1,142,849)	(1,168,880)	(1,189,462)	(1,211,944)	(1,215,869)
Administrative expense	(21,837)	(22,510)	(22,816)	(22,117)	(21,610)	(20,864)	(19,493)	(19,592)
Other	<u>-</u>	<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	(111,338)	367,333	32,558	8,192	(35,302)	(34,605)	(193,485)	(437,714)
Plan fiduciary net position, beginning	<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>	<u>1,679,048</u>
Plan fiduciary net position, ending	<u>\$ 1,274,687</u>	<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	14.87%	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	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	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

	2022	2021	2020	2019	2018	2017	2016	2015
Actuarially determined contribution	\$ 1,091,835	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	1,091,835	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>	<u>-</u>
Covered payroll	N/A	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	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, Municipal Fire Protection Fund and the American Rescue Plan Act major special revenue funds.

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, 2022.

Fund		Excess
General Fund	\$	1,231,757

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, 2022:

Fund	Expenditures
Municipal Fire Protection Fund	558,156
American Rescue Plan Act Fund	923,123
2% Restaurant, Lounge & Motel Tax Fund	2,080,306
Municipal Resource Fund	60,000
Drug Court Fund - Code 99-19-73 Fund	78,488
Home Improvement	13,010
Victim Advocate Program Fund	59,361
Auditorium Bond Fund - Motel Tax Fund	207,600
Series 2013 bonds-Trotter Ctr Renovation Debt Fund	229,060
Moore's Creek Crossing - TIF Fund	226,715
University Mall-TIF Fund	25,371
Urban Renewal Bond Fund	401,988
Storm 2019 Fund	33,400
City of Columbus - BEP Program Fund	36,153
Airport Improv Program & Multi-Modal Fund	212,499
Ampitheater/Riverwalk Extension Fund	3,670
TAP Grant Fund	13,729

The unbudgeted funds are in violation of state law.

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.

CITY OF COLUMBUS, MISSISSIPPI
Notes to Required Supplementary Information

Pension Schedules - PERS

NOTE 1 – CHANGES OF ASSUMPTIONS, CONTINUED

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.

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%.

CITY OF COLUMBUS, MISSISSIPPI
Notes to Required Supplementary Information

Pension Schedules - PERS

NOTE 1 – CHANGES OF ASSUMPTIONS, CONTINUED

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.

Contingent Annuitant Table with the following adjustments:

The expectation of contingent annuitant mortality was based on the PubS.H-2010(B)

For males, 97% of male rates at all ages.
For females, 110% of female rates at all ages.
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 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.

CITY OF COLUMBUS, MISSISSIPPI
Notes to Required Supplementary Information

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, 2020 valuation for the June 30, 2022 fiscal year end). The following actuarial methods and assumptions were used to determine the most recent contribution rate reported in that schedule:

Actuarial cost method	Entry age
Amortization method	Level percentage of payroll, open
Remaining amortization period	27.7 years
Asset valuation method	5-year smoothed market
Price inflation	2.75 percent
Salary increase	3.00 percent to 18.25 percent, including inflation
Investment rate of return	7.55 percent, net of pension plan investment expense, including inflation

Pension Schedules - MMRS

NOTE 1 – CHANGES OF ASSUMPTIONS

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

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

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

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.

CITY OF COLUMBUS, MISSISSIPPI
Notes to Required Supplementary Information

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, 2022 plan year-end.)

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

Actuarial cost method	Ultimate Asset Reserve
Amortization method	N/A
Remaining Amortization period	N/A
Asset valuation method	Market value of assets
Price inflation	2.75 percent
Salary increase	3.00 percent to 4.50 percent, including inflation
Investment rate of return	6.05 percent, net of pension plan investment expense, including inflation

SUPPLEMENTARY INFORMATION

CITY OF COLUMBUS, MISSISSIPPI
Schedule of Bonded Indebtedness - Governmental Activities
September 30, 2022

Name and Date	Maturity Date	Interest Percent	Principal 10/1/21	Transactions		Principal 9/30/22	Interest 9/30/22
				Issued	Redeemed		
General Obligation, Special Obligation, and TIF Bonds							
Governmental Activities:							
Special Obligation Bonds, Series 2013							
	2022	4.55	165,000		165,000	-	-
	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	4.55	205,000			205,000	19,110
	2028	4.55	215,000			215,000	9,783
Total			1,320,000	-	165,000	1,155,000	190,875
General Obligation Note, Series 2014							
	2022	3.25	500,000		500,000	-	-
	2023	3.25	500,000		500,000	-	-
	2024	3.25	500,000		500,000	-	-
	2025	3.25	450,000		450,000	-	-
	2026	3.25	450,000		450,000	-	-
	2027	3.25	450,000		450,000	-	-
	2028-2029	3.25	925,000		925,000	-	-
Total			3,775,000	-	3,775,000	-	-
Tax Increment Financing, Series 2015							
	2022	6.00	105,000		105,000	-	-
	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	7.125	145,000			145,000	80,156
	2028-2032	7.125	980,000			980,000	231,206
Total			1,715,000	-	105,000	1,610,000	720,168
General Obligation Refunding Bonds, Series 2020							
	2022	1.98	384,000		384,000	-	-
	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	1.98	462,000			462,000	42,788
	2028-2031	1.98	1,930,000			1,930,000	77,339
Total			4,546,000	-	384,000	4,162,000	381,467
Tax Increment Financing, Series 2016							
	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	5.75	95,000			95,000	23,747
	2028-2030	5.75	318,000			318,000	25,387
Total			815,000	-	-	815,000	228,133

CITY OF COLUMBUS, MISSISSIPPI
Schedule of Bonded Indebtedness - Governmental Activities
September 30, 2022

<u>Name and Date</u>	<u>Maturity Date</u>	<u>Interest Percent</u>	<u>Principal 10/1/21</u>	<u>Transactions</u>		<u>Principal 9/30/22</u>	<u>Interest 9/30/22</u>
				<u>Issued</u>	<u>Redeemed</u>		
Special Obligation Bonds, Series 2016							
	2022	2.48	150,000		150,000	-	-
	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		425,000			425,000	87,234
	2028-2031	2.48	3,305,000			3,305,000	243,722
Total			<u>5,050,000</u>	<u>-</u>	<u>150,000</u>	<u>4,900,000</u>	<u>763,964</u>
General Obligation Note, Series 2019							
	2022	3.34	-			-	-
	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>134,766</u>
Special Obligation Bonds, Series 2020							
	2022	2.50	-			-	-
	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>1,193,725</u>
General Obligation Note, Series 2021							
	2022	3.25	-	594,000	594,000	-	-
	2023	3.25	-	574,000		574,000	31,504
	2024	3.25	-	562,000		562,000	28,060
	2025	3.25	-	500,000		500,000	23,845
	2026	3.25		489,000		489,000	19,595
	2027	3.25		479,000		479,000	14,705
	2028-2029	3.25		762,000		762,000	13,232
Total			<u>-</u>	<u>3,960,000</u>	<u>594,000</u>	<u>3,366,000</u>	<u>130,941</u>
Total General Obligation, Special Obligation, and TIF Bonds			<u><u>\$ 24,721,000</u></u>	<u><u>\$ 3,960,000</u></u>	<u><u>\$5,173,000</u></u>	<u><u>\$23,508,000</u></u>	<u><u>\$ 3,744,039</u></u>
Governmental Activities							

CITY OF COLUMBUS, MISSISSIPPI
Schedule of Long-Term Notes - Governmental Activities
September 30, 2022

<u>Payee</u>	<u>Maturity Date</u>	<u>Interest Percent</u>	<u>Principal 10/1/2021</u>	<u>Transactions</u>		<u>Principal 9/30/2022</u>	<u>Interest 9/30/2022</u>
				<u>Issued</u>	<u>Redeemed</u>		
Notes Payable							
Governmental Activities							
Mississippi Development Authority, 2009							
	2022	2.00	5,213		5,213	-	-
	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	2.00	5,760			5,760	310
	2028-2029	2.00	12,303			12,303	270
Total			<u>45,200</u>	<u>-</u>	<u>5,213</u>	<u>39,987</u>	<u>2,938</u>
Mississippi Development Authority, 2012							
	2022	2.00	4,741		4,741	-	-
Total			<u>4,741</u>	<u>-</u>	<u>4,741</u>	<u>-</u>	<u>-</u>
Mississippi Development Authority, 2012							
	2022	2.00	24,311		24,311	-	-
	2023	2.00	4,315			4,315	10
Total			<u>28,626</u>	<u>-</u>	<u>24,311</u>	<u>4,315</u>	<u>10</u>
Mississippi Development Authority, 2018							
	2022	2.00	27,008		27,008	-	-
	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	2.00	29,857			29,857	9,539
	2028-2041	2.00	459,921			459,921	64,542
Total			<u>630,425</u>	<u>-</u>	<u>27,008</u>	<u>603,417</u>	<u>118,030</u>
Total Notes Payable, Governmental Activities			<u>\$ 708,992</u>	<u>\$ -</u>	<u>\$ 61,273</u>	<u>\$ 647,719</u>	<u>\$ 120,978</u>

CITY OF COLUMBUS, MISSISSIPPI
Schedule of Capital Lease Obligations - Governmental Activities
September 30, 2022

<u>Payee</u>	<u>Maturity Date</u>	<u>Interest Percent</u>	<u>Principal 10/1/2021</u>	<u>Transactions</u>		<u>Principal 9/30/2022</u>	<u>Interest 9/30/2022</u>
				<u>Issued</u>	<u>Redeemed</u>		
Regions Equipment Finance Corp	2022	3.00	121,507		121,507	-	-
	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	3.00	142,779			142,779	8,787
	2028	3.00	185,232			185,232	4,463
Total			977,226	-	121,507	855,719	91,804
Regions Equipment Finance Corp	2022	3.01	229,235		229,235	-	-
	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	24,013
	2027	3.01	266,808			266,808	15,891
	2028-2029	3.01	630,815			630,815	8,065
Total			2,117,563	-	229,235	1,888,328	188,651
Trustmark National Bank	2022	2.28	128,684		128,684	-	-
	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	10,756			10,756	20
Total			513,397	-	128,684	384,713	14,046
Bankfirst Financial Services	2022	2.40	70,005		70,005	-	-
	2023	2.40	16,049			16,049	167
Total			86,054	-	70,005	16,049	167
BancLeasing	2022	3.49	184,130		184,130	-	-
	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	3.49	218,970			218,970	72,469
	2028-2034	3.49	1,907,802			1,907,802	277,622
Total			3,115,055	-	184,130	2,930,925	712,061
Total Capital Lease Obligations, Governmental Activities			<u>\$ 6,809,295</u>	<u>\$ -</u>	<u>\$ 733,561</u>	<u>\$ 6,075,734</u>	<u>1,006,729</u>

CITY OF COLUMBUS, MISSISSIPPI
Summary of Long-Term Debt
September 30, 2022

	<u>Principal</u>	<u>Interest</u>
Governmental Activities		
General Obligation, Special Obligation, and TIF Bonds	\$ 23,508,000	3,744,039
Less: Discounts on TIF Bonds	(14,449)	-
Total General Obligation, Special Obligation, and TIF Bonds	<u>23,493,551</u>	<u>3,744,039</u>
Other Long-Term Notes Payable	647,719	120,978
Capital Lease Obligations	6,075,733	1,006,729
Compensated Absences	443,544	-
Total Long-Term Debt	<u><u>\$ 30,660,547</u></u>	<u><u>4,871,746</u></u>

CITY OF COLUMBUS, MISSISSIPPI
Schedule of Surety Bonds for Municipal Officials
September 30, 2022

<u>Name</u>	<u>Position</u>	<u>Company</u>	<u>Bond</u>
Keith Gaskin	Mayor	Travelers Casualty & Surety	\$100,000
Ethel Taylor Stewart	Councilman	Western Surety Company	\$100,000
Joseph W. Mickens	Councilman	Western Surety Company	\$100,000
Rusty Greene	Councilman	Travelers Casualty & Surety	\$100,000
Pierre Beard	Councilman	Western Surety Company	\$100,000
Stephen Jones	Councilman	Western Surety Company	\$100,000
Jackie DiCicco	Councilman	Travelers Casualty & Surety	\$100,000
Deliah Vaughn	CFO Ending 9/30/21	Western Surety Company	\$100,000
James Brigham	CFO	Travelers Casualty & Surety	\$100,000
Jammie Garrett	COO	Travelers Casualty & Surety	\$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, 2022

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	-	33,460
Department of the Treasury				
Passed Through Mississippi Department of Fin & Admin:				
Coronavirus Aid, Relief, and Economic Security Act	21.019		-	27,808
American Rescue Plan Act - LFRF	21.027		-	923,123
Total Department of the Treasury			-	950,931
Department of Justice:				
Passed Through Mississippi Department of Public Safety:				
STOP Violence Against Women Formula Grants	16.588	N/A	-	32,872
Department of Transportation:				
Passed Through Mississippi Department of Transportation:				
Highway Planning and Construction	20.205	57-0068-00(017)	-	13,651
Direct Program:				
Airport Improvement Program	20.106	3-28-0019-021-2020	-	2,900
Total Department of Transportation			-	16,551
Department of Housing and Urban Development:				
Passed Through Mississippi HOME Corporation:				
Community Development Block Grants/Entitlement Grant	14.218	BER-002A		36,153
Home Investment Partnership Program	14.239	1230-M18-SG-280-152	-	13,010
Total Department of Housing and Urban Development			-	49,163
Total Expenditures of Federal Awards			\$ -	\$ 1,082,977

See accompanying notes to schedule of expenditures of federal awards.

CITY OF COLUMBUS, MISSISSIPPI
Notes to Schedule of Expenditures of Federal Awards
September 30, 2022

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, 2022. 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***



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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Columbus, Mississippi as of and for the year ended September 30, 2022, 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 August 6, 2025.

Report on 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 **2022-001, 2022-002, 2022-003, and 2022-004** 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 accompany schedule of findings and questioned costs as items **2022-005, 2022-006, and 2022-007** to be significant deficiencies.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Columbus, Mississippi's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned costs as items **2022-008**

City of Columbus, Mississippi's Response to Findings

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

Purpose of this Report

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

Watkins, Ward and Stafford, PLLC
Columbus, Mississippi
August 6, 2025

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**



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

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the City of Columbus, Mississippi's compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on the City of Columbus' major federal program for the year ended September 30, 2022. 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.

In our opinion, 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, 2022.

Basis for Opinion on Each major Federal Program

We conducted our audit of compliance in accordance with auditing standard 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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of City of Columbus, Mississippi and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of City of Columbus, Mississippi's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

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

Auditors' Responsibility for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on City of Columbus, Mississippi's compliance based on our audit. Reasonable assurance is a high level of

assurance but not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgement made by a reasonable user of the report on compliance about City of Columbus, Mississippi's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding City of Columbus, Mississippi's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of City of Columbus, Mississippi's internal controls over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of City of Columbus, Mississippi's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or 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 Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitation, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

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

Watkins, Ward and Stafford, PLLC
Columbus, Mississippi
August 6, 2025

Watkins Ward and Stafford, PLLC

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



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

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

We have audited the financial statements of governmental activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of City of Columbus, Mississippi, as of and for the year ended September 30, 2022, which collectively comprise the City of Columbus, Mississippi's basic financial statements and have issued our report thereon dated August 6, 2025. 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 four of The City's elected officials were late filing Economic Interest statements with the Mississippi Ethics Commission as required by state law.

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 January 3, 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.

4. The City deputy clerk is required to be bonded with a minimum of \$50,000 bond

Miss. Code Section 21-15-23, Miss. Code Ann. (1972) states “Such deputy city clerk shall give bond, with sufficient surety, to be payable, conditioned and approved as provided by law, in an amount to be determined by the governing authority (which shall not be less than \$50,000).

During our audit, it was noted that the City’s deputy clerk was not bonded.

Recommendation

We recommend the City’s deputy clerk get a bond for at least \$50,000.

Views of Responsible Officials and Planned Corrective Actions

The City reached out on 6/2/2025 to Galloway, Chandler, McKinney Insurance to proceed with the bond process.

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

Watkins Ward and Stafford, PLLC

Columbus, Mississippi
August 6, 2025

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

**CITY OF COLUMBUS, MISSISSIPPI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

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. Coronavirus State and Local Fiscal Recovery Funds, CFDA 21.027 | |
| 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

2022-001 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 timely 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 timely reconciled to the City general ledger.

Cause: Condition occurred due to lack of personnel, in the accounting department.

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

2022-002 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 accounting personnel and 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

2022-003 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 accounting personnel and 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

2022-004 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 fuel travel, IT security, 5 hotel stays, lighting, and website maintenance. Also one bill was paid by bank draft and not included on the docket for approval.

Cause: Condition occurred due to lack of management oversight. 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

2022-005 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.

2022-006 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 implements 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.

2022-007 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 did not timely reconcile individual bookkeeping funds owed bookkeeping funds.

Cause: Condition occurred due to lack of accounting 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.

Material Non-Compliance

2022-008 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 2022 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>
2% Restaurant, Lounge & Motel Tax Fund	\$2,080,306
Landfill Fund	220,785
Parks and Recreation Fund	864,757
Municipal Resource Fund	60,000
Drug Court Fund – Code 99-19-73 Fund	78,488
Home Improvement	13,010
Victim Advocate Program Fund	59,361
Series 2010 Refunding Bond	293,000
Auditorium Bond Fund – Motel Tax Fund	207,600
Series 2013 bonds – Trotter Ctr Renovation Debt Fund	229,060
Moore’s Creek Crossing – TIF Fund	226,715
University Mall – TIF Fund	25,371
Urban Renewal Bond Fund	401,988
Storm 2019 Fund	33,400
City of Columbus – BEP Program Fund	36,153
Airport Improv Program & Multi-Modal Fund	212,499
Amphitheater/Riverwalk Extension Fund	3,670
TAP Grant Fund	13,729

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
STEPHEN JONES

CITY COUNCIL
ETHEL TAYLOR STEWART, WARD 1
RODERICK D. SMITH, WARD 2
RUSSELL GREENE, WARD 3
LAVONNE LATHAM HARRIS, WARD 4
GREGORY JEFFERSON, WARD 5
JASON SPEARS, 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

August 6, 2025

As required by Section 2 CFR 200.516(a) of the Uniform Circular, the City of Columbus Mississippi has prepared and hereby submits the following corrective action plan for the findings included in the Schedule of Findings and Questioned Costs for the year ending September 30, 2022.

Finding	Corrective Action Plan Details
2022-01	a. Name of Contact Person Responsible for Corrective Action Stephen Jones, 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
2022-02	a. Name of Contact Person Responsible for Corrective Action Stephen Jones, 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
2022-03	a. Name of Contact Person Responsible for Corrective Action Stephen Jones, Mayor and Jim Brigham, CFO b. Corrective Action Planned: We have established proper internal controls reconciliation procedures to insure that Municipal Court Collections are properly accounted for. c. Anticipated Completion Date: Immediately
2022-04	a. Name of Contact Person Responsible for Corrective Action Stephen Jones, 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
2022-05	a. Name of Contact Person Responsible for Corrective Action Stephen Jones, 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

- 2022-06
- a. Name of Contact Person Responsible for Corrective Action
Stephen Jones, 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
- 2022-07
- a. Name of Contact Person Responsible for Corrective Action
Stephen Jones, 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
- 2022-08
- a. Name of Contact Person Responsible for Corrective Action
Stephen Jones, 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
STEPHEN JONES

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AND COMMUNITY DEVELOPMENT**
GEORGE IRBY

August 6, 2025

SUMMARY SCHEDULE OF PRIOR FINDINGS

Financial and Audit Compliance Division

As required by Section 2 CFR 200.516 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 30, 2022.

Finding	Status
2021-01	Not Corrected
2021-02	Not Corrected
2021-03	Not Corrected
2021-04	Not Corrected
2021-05	Not Corrected
2021-06	Not Corrected
2021-07	Not Corrected
2021-08	Corrected
2021-09	Not Corrected

Sincerely,



Stephen Jones, Mayor

**TURNER EXCAVATING
AND EROSION, LLC**6101 University Blvd. East Suite1
Cottondal, Alabama 35453
(205) 331-4021 • (205) 331-4033 Fax**PROPOSAL AND
ACCEPTANCE****0021270**

PROPOSAL SUBMITTED TO Jammie Garrett c/o City of Columbus		PHONE	DATE 8/20/2025
STREET 523 Main Street		JOB NAME Girls/Boys Restroom Remodel and Plumbing and Sheetrock	
CITY, STATE AND ZIP CODE Columbus, MS 39702		JOB LOCATION Activity Center	
ARCHITECT	DATE OF PLANS	Sheet 1	JOB PHONE

We hereby submit specifications and estimates for:

Boys Bathroom Area

- 1) Demo the floor and run the connections for the plumbing out to clean out @ \$4,500.00
- 2) Relocate the boys bathroom behind the storage area next to the kitchen and hook up new peck lines @\$3,000.00
- 3) Install 2 Urinals and 2 Toilet Stalls and new vanity @\$3,500.00
- 4) Add new vanity and sink (Owner Provides) @ \$500.00 (7) (ea) = \$3,500.00
- 5) Add the sewer laterals to connect the boys bathroom to the clean out outside to tie into the septic tank @ \$2,900.00

Girls Bathroom Area

- 1) Demo the concrete lip that on top of the floor where the 4" line is to make preparations to move line @\$5,000.00
- 2) Remove the section of wall next to storage area to convert into a Handicap restroom and reroute the pipe @ \$3,850.00
- 3) Demo the floor and add new hook-ups to support the new toilets for the ladies bathroom @ \$4,000.00
- 4) Add the sink and vanity and reroute the water lines @ \$2,100.00
- 5) Move the wall over 42" inches to have ADA access for handicap restroom and one entrance door @\$3,000.00
- 6) Frame the wall and add new sheet rock and paint it white @\$1,850.00
- 7) Move the kitchen door over 6" inches to allow equipment to be moved in without damaging the walls or door @ \$1,100.00
- 8) Add new floor tile to both bathroom (provided by city) @ \$3,500.00

All Material Needed: Will be Provided by the City (already there)

We Propose hereby to furnish material and labor — complete in accordance with above specifications, for the sum of:

Forty One Thousand Eight Hundred Dollars and no/100-----dollars (\$ 41,800.00).

Payment to be made as follows:

All material is guaranteed to be as specified. All work to be completed in a workman-like manner according to standard practices. Any alteration or deviation from above specifications involving extra costs will be executed only upon written orders, and will become an extra charge over and above the estimate. All agreements contingent upon strikes, accidents or delays beyond our control. Owner to carry fire, tornado and other necessary insurance. Our workers are fully covered by Workmen's Compensation Insurance.

Authorized
SignatureNote: This proposal may be
withdrawn by us if not accepted within _____ days.**Acceptance of Proposal** - The above prices, specifications
and conditions are satisfactory and are hereby accepted. You are authorized
to do the work as specified. Payment will be made as outlined above.

Signature _____

Date of Acceptance _____ Signature _____



Cook Development LLC

September 1, 2025

Cook Development LLC
721 W. Vine St
Aberdeen, MS 39730
MS COR: 23106-MC
P: 662.436.4090

Columbus Recreation Activity Center

Cook Development LLC is pleased to provide this proposal to furnish all supervision, labor, materials and equipment necessary to perform the following work according to the specifications:

Scope of Work:

Boys Bathroom

- Relocate Boys Bathroom Behind Storage Room
- Demo Existing Concrete necessary to tie in new Plumbing to Existing Clean Out/Septic
- Install VCT Tile Flooring
- Install (2) Urinals and (2) Lavatories and (1) Double Sink Vanity w/ Cultured Marble Top
- Install/Route New Water Supply Lines to Plumbing Fixtures
- Install New Pre-Hung Interior Door
- Install New Sheetrock on Walls - Finish and Paint
- Install New Wall Base
- New Build Stalls for (2) Lavatories (ADA Compliant) and Install (2) New Urinal Screens

Women's Bathroom

- Install Sheetrock on Walls – Finish and Paint
- Install New VCT Tile Flooring
- Install New Wall Base
- Install (3) Interior Doors
- Demo Existing Concrete Ramp
- Install (5) Lavatories and (1) Double Sink Vanity w/ Cultured Marble Top
- New Build Stalls for (3) Lavatories
- Move Kitchen Door Over 6 inches
- Install (3) Pre-Hung Interior Doors

ADA Women's Bathroom

- Install Sheetrock – Finish and Paint
- Install New VCT Tile
- Install (1) Lavatory
- Install (1) Wall Hung Sink w/ Faucet
- Install (1) Pre-Hung Interior Door
- Install New Wall Base

Proposed Total: **\$45,000.00**

Please Note: Owner will provide Drywall, Lavatories, Door Hardware, (1) Double Sink Vanity w Cultured Marble Top and Lavatories.

This quotation is made on the basis of current material and labor costs. A delay in acceptance of more than 30 days will require a review of the proposal and re-dating before any agreement becomes binding. Work not specifically mentioned in this quotation is not included in the price.

We appreciate the opportunity to provide a quotation for this work

Quote Provided By: _____ L.C. Cook – President

K & R Construction
P.O. Box 103
Aberdeen, MS 39730
(662) 435-5015
Knrconstruction10@gmail.com

August 29, 2025

Columbus Activity Center
Columbus, MS 39701

General Construction Renovations

Scope of Work:

Install VCT Flooring in Women and Men's Bathroom
Demo Concrete In Men's Bath For New Toilets – Hook to Existing Septic
Install Toilets in Women and Men's Bathrooms
Install Vanities in Women And Men's Bathroom
Install Drywall In Women and Men's Bathroom – Finish and paint
Install Urinals in Men's Bathroom
Build New Stalls in Women and Men's Bathroom
Replace Bathroom Entry Doors
Move Kitchen Door Over
Run New Connections For Plumbing Fixtures
Tear Out Concrete Ramp in Women's Bathroom
Install Wall Base

Materials and Labor Furnished by K & R Construction

Proposed Total: **\$48,655.00**

This quote is good for 30 days
Thanks for your consideration!

TERRY SERVICE, Inc.

**P.O. BOX 1557 – RIDGELAND, MS. 39158-1557
746 RIDGEWOOD ROAD – RIDGELAND, MS. 39157
Phone: (601) 956-9211 - Fax: (601) 956-8898**

PROPOSAL

Proprietary and Confidential Property of Terry Service, Inc.
Distribution to other than the named recipient is prohibited

Issued Date: 9/11/2025

Prepared For: Advanced Air Systems

Project Name: Trotter Convention Center Chiller Repairs

Project Scope:

- Disconnect electrical supply
- Replace compressor B contactor, condenser fan motor, condenser fan blade, and chiller display panel.
- Start chiller and verify proper operation.

Project Exclusions:

- Delays caused by others.
- Overtime labor rates.
- Parts and materials found defective during project not described in project scope.
- Warranty on items or services not provided by TSI.

Project Pricing:

- Total Price: **\$7,386.00**
- Pricing valid for 30 days
- Terry Service Inc. Terms and Conditions Apply.

Notation:

- This price does not include overtime rates.
-

Respectfully Submitted,

Trey Tupman
Account Manager
Office: 601-956-9211
Cell: 601-405-9399
trey.tupman@terryservice.com

Customer Approval:

Signature: _____

Date: _____

Purchase Order: _____



1119 Pridmore Drive • Columbus MS 39702 • (662) 328-0290

Date: September 15, 2025

To: Rogena Bonner

Job: Trotter Convention Center Chiller Repairs

Repairs to Chiller including:

Disconnect Electrical

Replace Contactor, condenser fan motor, condenser fan blade and chiller display panel

Startup on Chiller

TOTAL\$ 7,829.16

Quote good for 30 days.

Certificate of Responsibility # 4764

Execution of this bid is contingent upon the issuance of a mutually acceptable purchase order.

Submitted by,

Lynn Robinson