



Pool Permit Application
City of Southaven Building Department

8710 Northwest Drive
Southaven, MS 38671
TEL: (662)-393-4639
FAX: (662)-280-6534

buildingdepartment@southaven.org

For Office Use Only:

- Check # _____
- Credit AC _____
- Cash [Y/N] _____

GENERAL/CONTACT INFORMATION:

APPLICANT NAME _____ DATE _____

APPLICANT ADDRESS _____

CONTACT PHONE # _____ CONTACT EMAIL _____

OWNER/OCCUPANT [IF DIFFERENT FROM APPLICANT] _____

CONTRACTOR NAME [IF DIFFERENT FROM APPLICANT] _____

PROJECT INFORMATION:

PROJECT ADDRESS _____

SUDVISION [IF APPLICABLE] _____ LOT # [IF APPLICABLE] _____

COMMERCIAL/RESIDENTIAL _____ SIZE/SQ. FOOTAGE _____ POOL DEPTH _____

POOL STRUCTURE INCLUDES CIRCLE [YES] OR [NO] FOR ALL BELOW:

ABOVE GROUND: [YES/NO] IN-GROUND: [YES/NO] HEATED: [YES/NO] LIGHTED: [YES/NO]

Please Note: The City of Southaven ("City") does not enforce Homeowners Association ("HOA") Covenants. In addition to City approval, HOA approval may be required. Therefore, it is the shared responsibility of the applicant, contractor, and/or property owner to get the required approval from the HOA to ensure compliance with any and all applicable HOA Covenant(s).

FEE INFORMATION:

- PUBLIC POOL/SPA: \$375.00
- PRIVATE POOL/SPA: \$125.00
- PRIVATE POOL [WITH HEATER]: \$160.00

POOL PERMIT APPLICATION FEE TOTAL: \$ _____

A Swimming pool permit for the above application is hereby granted subject to the proper validation by the Chief Building Official. This pool must be installed according to the minimum specifications of the 2018 Swimming Pool and Spa Code. Inspections must be obtained as specified.

IF THE FIRST INPSECTION IS NOT OBTAINED WITHIN 6 MONTHS AND FINAL INSPECTIONS WITHIN 1 YEAR, THIS PERMIT WILL BE CONSIDERED VOID. AFTER THIS TIME, PENALTIES WILL BE ENFORECED.

Please Note: As a pool contractor, you are responsible to make sure that an electrical permit, fence permit, and plumbing permit [where applicable on in-ground pool installations] are in place before water is installed over half full.

DATE _____ APPLICANT NAME [PRINT] _____

APPLICANT NAME [SIGNATURE] _____



Miscellaneous Building Permit
City of Southaven Building Department

8710 Northwest Drive
Southaven, MS 38671
TEL: (662)-393-4639
FAX: (662)-280-6534

buildingdepartment@southaven.org

For Office Use Only:

- Check # _____
 Credit AC _____
 Cash [Y/N]

GENERAL/CONTACT INFORMATION:

APPLICANT NAME _____ DATE _____

APPLICANT ADDRESS _____

CONTACT PHONE # _____ CONTACT EMAIL _____

OWNER/OCCUPANT [IF DIFFERENT FROM APPLICANT] _____

CONTRACTOR NAME [IF DIFFERENT FROM APPLICANT] _____

PROJECT INFORMATION:

PROJECT ADDRESS _____

SUDVISION [IF APPLICABLE] _____ LOT # [IF APPLICABLE] _____

COMMERCIAL/RESIDENTIAL _____ SQ. FOOTAGE _____ VALUATION \$ _____

TYPE OF CONSTRUCTION: MARK APPLICABLE STRUCTURE:

STORAGE ADDITION ENCLOSURE GARAGE PATIO COVER

OTHER [PLEASE SPECIFY]: _____

Please Note: The City of Southaven ("City") does not enforce Homeowners Association ("HOA") Covenants. In addition to City approval, HOA approval may be required. Therefore, it is the shared responsibility of the applicant, contractor, and/or property owner to get the required approval from the HOA to ensure compliance with any and all applicable HOA Covenant(s).

FOR OFFICE USE ONLY:

TOTAL APPLICATION FEE \$ _____ ADDITIONAL NOTES/REQ. _____

IF THE FIRST INSPECTION IS NOT OBTAINED WITHIN 6 MONTHS AND FINAL INSPECTIONS WITHIN 1 YEAR, THIS PERMIT WILL BE CONSIDERED VOID. AFTER THIS TIME, PENALTIES WILL BE ENFORCED.

***Please note, the structure must be built to the minimum standards of the construction codes. The permit holder is responsible for obtaining the required inspections.*

DATE _____ APPLICANT NAME [PRINT] _____

APPLICANT NAME [SIGNATURE] _____



**Fence Permit Application
City of Southaven Building Department**

8710 Northwest Drive
Southaven, MS 38671
TEL: (662)-393-4639
FAX: (662)-280-6534

buildingdepartment@southaven.org

For Office Use Only:	
<input type="checkbox"/>	Check # _____
<input type="checkbox"/>	Credit AC _____
<input type="checkbox"/>	Cash [Y/N] _____

GENERAL/CONTACT INFORMATION:

APPLICANT NAME _____ DATE _____

APPLICANT ADDRESS _____

CONTACT PHONE # _____ CONTACT EMAIL _____

OWNER/OCCUPANT [IF DIFFERENT FROM APPLICANT] _____

CONTRACTOR NAME [IF DIFFERENT FROM APPLICANT] _____

PROJECT INFORMATION:

PROJECT ADDRESS _____

SUDVISION [IF APPLICABLE] _____ LOT # [IF APPLICABLE] _____

SETBACK REQUIREMENTS:

No fence exceeding 4 feet in height shall be allowed in the front yard and such fence shall be set back, at a minimum, 10 feet from the right of way. No fence exceeding 6 feet shall be allowed in the rear yard.

COMMERCIAL/RESIDENTIAL _____ FENCE HEIGHT _____ MATERIAL _____

FOR CORNER LOTS ONLY:

DEPTH OF FIRST FRONT YARD PER SURVEY PLAT _____ SQ. FT.
DEPTH OF SECOND FRONT YARD PER SURVEY PLAT _____ SQ. FT.

FEE INFORMATION:

RESIDENTIAL: \$45.00 COMMERCIAL: \$65.00

FENCE PERMIT APPLICATION FEE TOTAL: \$ _____

IF THE FIRST INSPECTION IS NOT OBTAINED WITHIN 6 MONTHS AND FINAL INSPECTIONS WITHIN 1 YEAR, THIS PERMIT WILL BE CONSIDERED VOID. AFTER THIS TIME, PENALTIES WILL BE ENFORCED. APPLICANT IS RESPONSIBLE FOR DISPOSAL OF DISCARDED MATERIAL.

Please Note: The City of Southaven ("City") does not enforce Homeowners Association ("HOA") Covenants. In addition to City approval, HOA approval may be required. Therefore, it is the shared responsibility of the applicant, contractor, and/or property owner to get the required approval from the HOA to ensure compliance with any and all applicable HOA Covenant(s).

DATE _____ APPLICANT NAME [PRINT] _____

APPLICANT NAME [SIGNATURE] _____

A fence permit for the above application is hereby granted subject to the proper validation by the Chief Building Official. Request applicable inspections via online portal or email upon job completion.



**Planned Equipment
Maintenance Proposal to
CITY OF SOUTHAVEN, MS**



To the attention of: CITY OF SOUTHAVEN, MS

Cummins provides best in class products and related services worldwide with the highest quality in the industry. We service more than Cummins engines and generators, and we're pleased to offer you the following planned equipment maintenance proposal.

Cummins Available Planned Maintenance Services:

Cummins offers the following services - based on your selected packages these may or may not be included:

System Inspections: Batteries, controls, fuel systems, cooling systems, intake and exhaust systems, controls and accessories, aftertreatment basic run testing included in all Inspection Services.

Oil & Coolant Analysis: Sampling, included in all Inspection + Services, provides an overall snapshot of the equipment condition.

Planned Maintenance: Clean filters and oil changes included in Full Service keeps your product ready to run.

Load Bank Testing: Prevents wet stacking in diesel engines. In all units load bank testing applies controlled load to the equipment to test for proper operation providing peace of mind.

Transfer Switch & Switchgear: Cummins takes care of your whole system.

Cummins Branded Parts: Maintenance always includes Cummins Genuine Parts where applicable.

Warranty: Best-in-Industry warranty is always included, with a variety of extended warranty options available on Cummins equipment.

Digital Monitoring: Cummins Acumen is a best in class remote monitoring solution for your products to ensure availability and minimize unexpected costs.

Additional Available Services: Winterization, oil extension programs, training and more can all be customized to your needs.

For additional information regarding Cummins available products and services, please contact your Sales Representative.

Pricing for Services:

This 1 year proposal has been customized for your equipment and operations as described here:

<u>Customer Information:</u>	<u>Contact Information:</u>
CITY OF SOUTHAVEN, MS	Name: Dylan Brink
8710 NORTHWEST DR, SOUTHAVEN, Mississippi, 38671-2410	Phone Number: 662 796 2489
	Email: dcbrink@southaven.org



The package Custm Bundle includes the below services for this equipment:

City of Southaven									
BMS UNIT #	Column1	SERIAL	MODEL	KW SIZE	QUARTERLY	LOADBA	FULL SERV	1 YEAR1	
ARENA	1	F040659053	GHE	50	\$ 837.00	\$ 389.00	\$ 537.00	\$ 1,763.00	
CITY HALL	2	BPG02485	3412	600	\$ 1,252.00	\$ 536.00	\$ 1,703.00	\$ 3,491.00	
COLLEGE ROAD	3	2068554	C80N5	400	\$ 1,134.00	\$ 1,336.00	\$ 559.00	\$ 3,029.00	
ENVIROS SERVICE	4	TBD	60R0ZJ	60	\$ 846.00	\$ 802.00	\$ 393.00	\$ 2,041.00	
FIRE STATION 1	5	K050848127	0GDK	125	\$ 1,035.00	\$ 405.00	\$ 766.00	\$ 2,206.00	
FIRE STATION 2	6	C090235979	D40-2LC	175	\$ 1,035.00	\$ 405.00	\$ 766.00	\$ 2,206.00	
FIRE STATION 3	7	CAT0044CCN30074	D40-2LC	30	\$ 879.00	\$ 418.00	\$ 540.00	\$ 1,837.00	
FIRE STATION 4	8	E2206B/001	D60P1	60	\$ 846.00	\$ 802.00	\$ 393.00	\$ 2,041.00	
GETWELL	9	2023741	TBD	60	\$ 846.00	\$ 802.00	\$ 393.00	\$ 2,041.00	
GREENWOOD	10	3412	81Z19257	750	\$ 1,035.00	\$ 405.00	\$ 766.00	\$ 2,206.00	
NAIL ROAD	11	C190515797	C7.1	125	\$ 1,035.00	\$ 405.00	\$ 766.00	\$ 2,206.00	
POLICE #2	12	CAT00C551N6D02684	D125-6	125	\$ 1,035.00	\$ 405.00	\$ 766.00	\$ 2,206.00	
OLD AIRWAYS	13	CAT00C7PWG201184	C7.1	125	\$ 1,035.00	\$ 405.00	\$ 766.00	\$ 2,206.00	
POLICE DEPT	14	CAT00C66LLC600315	D125-6	125	\$ 1,035.00	\$ 405.00	\$ 766.00	\$ 2,206.00	
POLICE W PRECINT	15	CAT00C44ACN600447	C4.4	100	\$ 1,035.00	\$ 405.00	\$ 766.00	\$ 2,206.00	
TRAILER UNIT	16	CAT00C66VN6D01	D175-2	175	\$ 1,035.00	\$ 405.00	\$ 766.00	\$ 2,206.00	
WHITEWORTH	17	2085089	3406	400	\$ 1,134.00	\$ 1,336.00	\$ 559.00	\$ 3,029.00	
UTILITIES SHOP	18	632964	30RZ	30	\$ 879.00	\$ 418.00	\$ 540.00	\$ 1,837.00	
NEW EAST PRECINCT	19	D100GC	C4.4GC	100	\$ 1,035.00	\$ 405.00	\$ 766.00	\$ 2,206.00	
Fire Station #5	20	QSL9-G2	DSHAD	230	\$ 1,380.00	\$ 875.00	\$ 1,374.00	\$ 3,629.00	

Grand Total \$46,789

Price of Services per Unit: USD \$46,789

Total Price of Services: USD \$46,789

Year 1 Total:	USD 46,789
Total Agreement - PreTax:	USD 46,789

Notes:

Anything not specifically addressed above is not included.

Customer Responsibilities:

The Customer is responsible for operating the maintained equipment and shall perform all checks as described in the Operation and Maintenance Manual.

Proposal Considerations:

1. All work is planned from Monday to Friday on normal Business working hours – 8:00am to 5:00pm. Additional and off-hours work and billable amounts not listed in the above scope of work shall be based on current calendar year rates.
2. All pricing above is stated excluding any and all taxes.



- 3. This quotation is open for acceptance for 60 days after which both price and service delivery period will be subject to confirmation prior to acceptance of proposal.
- 4. The pricing in this quotation will remain the same over the duration of the term.
- 5. This proposal is offered in U.S. Dollar.
- 6. Payment terms for this quote are Pay as you go.

This maintenance proposal is expressly conditioned upon acceptance of the <https://www.cummins.com/regional-terms-and-conditions/powercare> of Cummins' Maintenance Agreement.

I appreciate your interest in working with Cummins and I thank you for your business. If you need any further assistance or clarification, please do not hesitate to contact me.

To accept this quotation as provided, please return a signed copy of this form or contact me for an electronically signable version.

Sincerely,

Brandon Richardson
 PM Territory Sales Manager
 qt623@cummins.com
 www.cummins.com

Please return signed agreement to: qt623@cummins.com

Seller hereby agrees to sell to Buyer, and Buyer hereby agrees to buy from Seller. The foregoing product/ services upon the terms and condition set forth in the "Planned Equipment Maintenance Agreement Terms and Conditions" attached here to which are hereby incorporated here in reference.

Customer Approval (Quote ID Q-335639)

Name: Dylan Brink
 Title: Facilities Director
 Signature: [Signature]
 Date: 10/24/24

Approval Cummins Sales & Service - Memphis TN

Name: Brandon S Richardson
 Title: PEM Territory Sales Manager
 Signature: brandon scott richardson
 Date: 10/3/2024

CERTIFICATE OF CITY CLERK

STATE OF MISSISSIPPI
COUNTY OF DESOTO

I, Andrea Mullen, City Clerk for the City of Southaven, Mississippi do hereby certify that Alderman Payne made the motion to authorize Andrea Glaude, Finance Director, to open an account with Kraken, on behalf of the City of Southaven so that funds may be seized and used for police purposes as required by Mississippi law. The motion was seconded by Alderman Wheeler and was approved at the Special Called Meeting of the Mayor and Board of Aldermen of the City of Southaven, Mississippi on the 22nd day of October 2024 which is on file in the City Clerk's Office at 8710 Northwest Drive, Southaven, Mississippi.

This the 24th day of October, 2024



Andrea Mullen, City Clerk



Request to Modify MCWI Application or Sub-Award Agreement

This form should be used when the Subrecipient determines that a modification to their MCWI Grant Application or executed Sub-Award Agreement is needed. The common reasons that modifications are requested are: (1) Project Name; (2) Scope of Work; (3) Project Schedule; (4) Project Budget; and/or (5) Plans and Specifications.

GENERAL INFORMATION:

Applicant/Subrecipient Name:

Application ID/Sub-Award ID:

Date of Request:

Responsible Official¹:

MODIFICATION TYPES:

(1) PROJECT NAME

Modification Needed? Yes No

If yes, provide a short project name that captures the nature of the proposed project:

(2) SCOPE OF WORK

Modification Needed? Yes No

If yes, what is the primary purpose of the proposed Project (choose one):

Drinking Water Addition to Scope

Stormwater Reduction of Scope

Wastewater

If a modified Scope of Work is needed, please provide a detailed Scope of Work for the proposed project. This should include a brief explanation as to why the proposed project is a "Necessary Investment". Attach additional pages if necessary.

¹ For counties, this should be the President of the Board of Supervisors. For municipalities, this should be the Mayor. For utility authorities, this should be a corporate officer.

(3) PROJECT SCHEDULE

Modification Needed? Yes No

If yes, provide the actual start date (if task has begun) or anticipated start date (if task has not yet started) for the following:

Actual/Anticipated Start Date:

Complete set of plans, specifications, contract documents on each construction contract, and all applicable permits and agency approvals:

Advertise for Bids:

Receive Bids:

Execute Bids:

(Per Article 10 of Grant Agreement: All reasonable measures shall be taken to obligate funds by 8/30/2024)

Construction Start:

Closeout/Final Documentation:

(Per Attachment A of Sub-Award Agreement: Closeout/Final Documentation shall be no later than 9/30/2026, unless an extension of this date is specifically authorized by MDEQ)

(4) PROJECT BUDGET

Modification Needed? Yes No

MCWI Grant Funds can be reallocated to another active grant agreement held by the Subrecipient.
NOTE: The total MCWI Grant Funds allocated to the Subrecipient cannot increase.

Please provide the Current Approved Budget and provide the Proposed Revised Budget below.

Current Approved Budget	
MCWI	\$ 613,042.76
LFRF	\$ 613,042.76
Transfer LFRF	\$ 0.00
Other Funds	\$ 173,914.48
Total	\$ 1,400,000.00

Proposed Revised Budget	
MCWI	\$ 1,009,757.20
LFRF	\$ 1,009,757.20
Transfer LFRF	\$ 0.00
Other Funds	\$ 0.00
Total	\$ 2,019,514.40

If Proposed Revised Budget MCWI Funds are decreasing, please provide the Grant Agreement Number the funds are being reallocated, or indicate the if the funds are being returned to the MCWI Program. If Proposed Revised Budget MCWI Funds are increasing, please provide the Grant Agreement Number the funds are being reallocated.

131-2-DW-5.15

Amount(s):

\$ 196,714.44

(5) PLANS AND SPECIFICATIONS

Modification Needed? Yes No

If yes, provide a copy of the plans and specifications for the proposed project. If applicable, provide a copy of the revised proposed project map.

RESOLUTION AND CERTIFICATION

I certify that the information provided in this document is true and correct and that I, as the Responsible Official, am authorized to request this modification. I also acknowledge that approval of this request is at the discretion of the MDEQ Executive Director and if approved this request shall be considered as a modification to the Applicant's MCWI Application. I further acknowledge that this request does not modify any executed Sub-Award Agreement and that my Sub-Award Agreement is not modified until it has been executed by both me and the MDEQ Executive Director.

RESPONSIBLE OFFICIAL²:

TITLE: Mayor



DATE:

10/9/2024

Please email this Modification Request Form to mcwisubrecipient@horne.com.

² For counties, this should be the President of the Board of Supervisors. For municipalities, this should be the Mayor. For utility authorities, this should be a corporate officer.

Request to Modify MCWI Application or Sub-Award Agreement

This form should be used when the Subrecipient determines that a modification to their MCWI Grant Application or executed Sub-Award Agreement is needed. The common reasons that modifications are requested are: (1) Project Name; (2) Scope of Work; (3) Project Schedule; (4) Project Budget; and/or (5) Plans and Specifications.

GENERAL INFORMATION:

Applicant/Subrecipient Name:

Application ID/Sub-Award ID:

Date of Request:

Responsible Official¹:

MODIFICATION TYPES:

(1) PROJECT NAME

Modification Needed? Yes No

If yes, provide a short project name that captures the nature of the proposed project:

(2) SCOPE OF WORK

Modification Needed? Yes No

If yes, what is the primary purpose of the proposed Project (choose one):

Drinking Water Addition to Scope

Stormwater Reduction of Scope

Wastewater

If a modified Scope of Work is needed, please provide a detailed Scope of Work for the proposed project. This should include a brief explanation as to why the proposed project is a "Necessary Investment". Attach additional pages if necessary.

¹ For counties, this should be the President of the Board of Supervisors. For municipalities, this should be the Mayor. For utility authorities, this should be a corporate officer.

(3) PROJECT SCHEDULE

Modification Needed? Yes No

If yes, provide the actual start date (if task has begun) or anticipated start date (if task has not yet started) for the following:

Actual/Anticipated Start Date:

Complete set of plans, specifications, contract documents on each construction contract, and all applicable permits and agency approvals:

Advertise for Bids:

Receive Bids:

Execute Bids:

(Per Article 10 of Grant Agreement: All reasonable measures shall be taken to obligate funds by 8/30/2024)

Construction Start:

Closeout/Final Documentation:

(Per Attachment A of Sub-Award Agreement: Closeout/Final Documentation shall be no later than 9/30/2026, unless an extension of this date is specifically authorized by MDEQ)

(4) PROJECT BUDGET

Modification Needed? Yes No

MCWI Grant Funds can be reallocated to another active grant agreement held by the Subrecipient.
 NOTE: The total MCWI Grant Funds allocated to the Subrecipient cannot increase.

Please provide the Current Approved Budget and provide the Proposed Revised Budget below.

Current Approved Budget	
MCWI	\$ 219,475.00
LFRF	\$ 219,475.00
Transfer LFRF	\$ 0.00
Other Funds	\$ 0.00
Total	\$ 438,950.00

Proposed Revised Budget	
MCWI	\$ 302,145.00
LFRF	\$ 302,145.00
Transfer LFRF	\$ 0.00
Other Funds	\$ 0.00
Total	\$ 604,290.00

If Proposed Revised Budget MCWI Funds are decreasing, please provide the Grant Agreement Number the funds are being reallocated, or indicate the if the funds are being returned to the MCWI Program. If Proposed Revised Budget MCWI Funds are increasing, please provide the Grant Agreement Number the funds are being reallocated.

131-2-DW-5.15 Amount(s): \$ 82,670.00

(5) PLANS AND SPECIFICATIONS

Modification Needed? Yes No

If yes, provide a copy of the plans and specifications for the proposed project. If applicable, provide a copy of the revised proposed project map.

RESOLUTION AND CERTIFICATION

I certify that the information provided in this document is true and correct and that I, as the Responsible Official, am authorized to request this modification. I also acknowledge that approval of this request is at the discretion of the MDEQ Executive Director and if approved this request shall be considered as a modification to the Applicant's MCWI Application. I further acknowledge that this request does not modify any executed Sub-Award Agreement and that my Sub-Award Agreement is not modified until it has been executed by both me and the MDEQ Executive Director.

RESPONSIBLE OFFICIAL:

TITLE: Mayor



DATE:

10/9/2024

Please email this Modification Request Form to mcwisubrecipient@horne.com.

² For counties, this should be the President of the Board of Supervisors. For municipalities, this should be the Mayor. For utility authorities, this should be a corporate officer.

**RESOLUTION OF THE MAYOR AND BOARD OF ALDERMEN
OF THE CITY OF SOUTHAVEN, MISSISSIPPI
ADJUDICATING THE COST OF CLEANING PROPERTY, IMPOSING A
PENALTY AND IMPOSING LIEN OF
THE SAME AGAINST PROPERTY**

WHEREAS, the City of Southaven ("City") has the authority, pursuant to Section 21-19-11 of the Mississippi Code (1972) to clean up property within the City, under circumstances which create a menace to the public health and safety of the community, and

WHEREAS, the Mayor and Board of Aldermen conducted hearings regarding various properties, as set forth in Exhibit A, and determined that the conditions and circumstances of such properties created a menace to the public health and safety of the community, and ordered the clean-up of the properties, and

WHEREAS, pursuant to the authority granted to the City, the Mayor and Board of Aldermen, the City used City personnel for the clean-up of the properties; and

WHEREAS, the Mayor and Board of Aldermen have heard proof and find as a fact that the actual cost of the clean-up is as attached hereto as Exhibit A, and

WHEREAS, the Mayor and Board of Aldermen deem and resolve that the clean-up cost and penalty shall be collected as a lien against property and if not paid, the lien shall be converted as an assessment against each property, to be collected by the Tax Collector in the manner employed for the collection of all other taxes and assessments of the municipality, unless sooner collected through other means; and

WHEREAS, the City Governing Authorities previously adopted, via resolution, the cost and penalties charged by the City for the clean-up of properties; and

NOW, THEREFORE, BE IT ORDERED by the Mayor and Board of Aldermen of the City of Southaven, Mississippi as follows, to wit:

1. The fees, costs, and penalties listed in Exhibit A be assessed to the property.
2. The total amount, as set forth above, be, and the same is hereby assessed against each property, to be filed as a lien and if not collected, to be converted as an assessment to be collected by the Tax Collector in the manner used for collection of other municipal taxes and assessments, unless sooner collected through other means.
3. The City Planner and/or her designee is authorized to take any and all action to effectuate the intent of this Resolution.

Following the reading of this Resolution, it was introduced by Alderman Payne and seconded by Alderman Kelly. The Resolution was then put to a roll call vote and the results were as follows, to-wit:

Alderman William Jerome	YES
Alderman Kristian Kelly	YES
Alderman George Payne	YES
Alderman Joel Gallagher	ABSENT
Alderman John David Wheeler	YES
Alderman Raymond Flores	YES
Alderman Charlie Hoots	YES

RESOLVED AND DONE this 22nd day of October, 2024.


DARREN MUSSELWHITE, MAYOR

ATTEST:

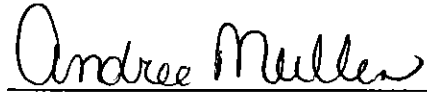

CITY CLERK



EXHIBIT A

Address	Cuttings	Penalty	Enrollment & Release	Total
7885 Hwy 51	1	250.00	8.00	258.00
2072 Coral Hills Dr.	1	250.00	8.00	258.00
920 Main St	1	250.00	8.00	258.00
7766 Charleston Dr.	1	250.00	8.00	258.00
1153 Claiborne Dr.	1	250.00	8.00	258.00
5357 Bradley Lane	1	250.00	8.00	258.00
5445 Bradley Lane	1	250.00	8.00	258.00
526 Christybrook Cove	1	250.00	8.00	258.00
1175 Main St.	1	250.00	8.00	258.00
1354 Main St.	1	250.00	8.00	258.00
8903 Mary Frances Dr.	1	250.00	8.00	258.00
8911 Mary Frances Dr.	1	250.00	8.00	258.00
8923 Mary Frances Dr.	1	250.00	8.00	258.00
1175 Main St	1	250.00	8.00	258.00
Parcel # 10852120000289000	1	250.00	8.00	258.00
Parcel # 10852120000288000	1	250.00	8.00	258.00

Address	Street Name	Parcel #	Mowings	Penalty Assessed	Enrollment & Release	Assessment Totals
5445	Bradley Lane	208101090 0031000	3	\$750.00	\$24.00	\$774.00
8182	Cedarbrook Drive	108624090 0011900	4	\$1,000.00	\$32.00	\$1,032.00
8206	Cedarbrook Drive	108624090 0012100	1	\$250.00	\$8.00	\$258.00
526	Christybrook Cove	108624070 0041700	4	\$1,000.00	\$32.00	\$1,032.00
1676	Custer Drive	108726010 0310200	3	\$750.00	\$24.00	\$774.00
568	Haven Hill Cove	208101030 0031200	4	\$1,000.00	\$32.00	\$1,032.00
7885	Hwy 51	108726000 0000900	5	\$1,250.00	\$40.00	\$1,290.00
8044	Jamesbrook Drive	108624110 0030700	1	\$250.00	\$8.00	\$258.00
8589	Lakeshore Drive W	107419070 0112200	1	\$250.00	\$8.00	\$258.00
920	Main Street	108613020 0000200	4	\$1,000.00	\$32.00	\$1,032.00
8182	Oakbrook Drive	108624090 0007700	3	\$750.00	\$24.00	\$774.00
8241	Oakbrook Drive	108624090 0004500	2	\$500.00	\$16.00	\$516.00
1925	Stateline Road East	107420010 0000600	3	\$750.00	\$24.00	\$774.00
98	Stonebrook Cove	108624110 0032600	1	\$250.00	\$8.00	\$258.00
680	Thornwood Drive	107419040 0059900	3	\$750.00	\$24.00	\$774.00
754	Valley Springs Drive	107419060 0098900	1	\$250.00	\$8.00	\$258.00
1122	Warwick Place	107932100 0007500	3	\$750.00	\$24.00	\$774.00
9195	Belmont	108417020 0003500	1	\$250.00	\$8.00	\$258.00
2211	Cedarwood Cove	108522070 0175200	7	\$1,750.00	\$56.00	\$1,806.00
1431	Ranger	108623090 0045800	1	\$250.00	\$8.00	\$258.00
8903	Mary Frances	108521190 0020200	6	\$1,500.00	\$48.00	\$1,548.00
8911	Mary Frances	108521190 0020100	6	\$1,500.00	\$48.00	\$1,548.00
8923	Mary Frances	108521190 0011990	5	\$1,250.00	\$40.00	\$1,290.00
8589	Lakeshore Drive W	107419070 0112200	1	\$250.00	\$8.00	\$258.00
8958	Smith Ranch Rd	108521140 0011800	1	\$250.00	\$8.00	\$258.00
4400	Chalice Dr.	207209030 0010700	1	\$250.00	\$8.00	\$258.00
5357	Bradley Lane	208101090 0036800	4	\$1,000.00	\$32.00	\$1,032.00
7766	Charleston Dr.	108827050 0260100	3	\$750.00	\$24.00	\$774.00
1352	Carriage View Lane	108726200 0018600	4	\$1,000.00	\$32.00	\$1,032.00
2060	Goodman Rd. E	107828000 0001302	1	\$550.00	\$8.00	\$558.00
3182	Summerhill Dr.	107522040 0003900	3	\$750.00	\$24.00	\$774.00
7903	Nature Walk Dr.	107929250 0030100	2	\$500.00	\$16.00	\$516.00
1354	Main St	108614030 0009700	2	\$500.00	\$16.00	\$516.00
1422	Town & Country	108614030 0020000	3	\$750.00	\$24.00	\$774.00
1175	Main St.	108623000 0000500	4	\$1,000.00	\$32.00	\$1,032.00
1153	Claiborne	108623080 0044000	3	\$750.00	\$24.00	\$774.00
1911	Clairmont Dr.	107420140 0065400	2	\$500.00	\$16.00	\$516.00
1415	Staunton Dr.	108614030 0014900	1	\$250.00	\$8.00	\$258.00
7381	Getwell Rd	107828000 0001500	1	\$250.00	\$8.00	\$258.00
6782	Snowden Lane	107834000 0000200	1	\$250.00	\$8.00	\$258.00
1789	Crescent Lane	107420120 0055600	1	\$250.00	\$8.00	\$258.00
2237	Red Bud Cove	207516100 0030100	1	\$250.00	\$8.00	\$258.00
230	Goodman Rd Bldg 2	107930160 0000200	1	\$250.00	\$8.00	\$258.00
230	Goodman Rd Bldg 3	107930160 0000300	1	\$250.00	\$8.00	\$258.00
6540	Timber Pine	107931030 0009500	1	\$250.00	\$8.00	\$258.00
7145	Timber Trail Dr	107828040 0003000	1	\$250.00	\$8.00	\$258.00
375	Bainbridge Place	107930010 0131000	1	\$250.00	\$8.00	\$258.00
7822	Cherry Valley Blvd	108827020 0216600	1	\$250.00	\$8.00	\$258.00
		107419070 0111000	2	\$500.00	\$16.00	\$516.00
		107419070 0110800	2	\$500.00	\$16.00	\$516.00
		107419070 0110900	2	\$500.00	\$16.00	\$516.00
		107828200 0000400	3	\$750.00	\$24.00	\$774.00
		107828200 0000500	1	\$250.00	\$8.00	\$258.00
		107828130 0019100	2	\$600.00	\$16.00	\$616.00
		107931080 0000715	5	\$2,500.00	\$40.00	\$2,540.00
		107931080 0000716	5	\$3,300.00	\$40.00	\$3,340.00
		108417060 0000100	7	\$2,050.00	\$56.00	\$2,106.00
		108420040 0000100	2	\$1,100.00	\$16.00	\$1,116.00
		108515000 0000100	1	\$850.00	\$8.00	\$858.00
		108614000 0001900	1	\$500.00	\$8.00	\$508.00
		108624000 0000500	4	\$2,200.00	\$32.00	\$2,232.00
		108726000 0000603	3	\$1,650.00	\$24.00	\$1,674.00
		108521200 00028900	4	\$1,000.00	\$32.00	\$1,032.00
		108521200 00028800	3	\$750.00	\$24.00	\$774.00
		107834280 0001700	1	\$350.00	\$8.00	\$358.00
		107931080 0000708	2	\$1,100.00	\$16.00	\$1,116.00
		107931080 0000717	5	\$2,500.00	\$40.00	\$2,540.00
		107827000 0002300	1	\$550.00	\$8.00	\$558.00
		107932150 0000200	2	\$1,100.00	\$16.00	\$1,116.00
		108726090 0000200	3	\$1,500.00	\$24.00	\$1,524.00
		108726090 0000201	3	\$1,500.00	\$24.00	\$1,524.00
		107419070 0110700	2	\$500.00	\$16.00	\$516.00
		107930140 0000700	1	\$250.00	\$8.00	\$258.00
		108736100 0001400	1	\$600.00	\$8.00	\$608.00
		108736100 0001101	1	\$900.00	\$8.00	\$908.00

RESOLUTION FOR ASSESSING UNPAID SANITATION FEES

WHEREAS, the City of Southaven (“City”) operates and maintains a garbage and rubbish collection system; and

WHEREAS, the City previously implemented a \$20.00 per month sanitation fee to defray the cost for the operating and maintaining of the garbage and rubbish collection system; and

WHEREAS, despite correspondence requesting that the City residents pay the sanitation fee and providing the residents the opportunity to address the City Board at previous City meetings, the residents listed at the properties on Exhibit A have failed to pay the sanitation fee; and

WHEREAS, the individuals were provided an opportunity for a hearing at the City Board Meetings regarding the delinquent assessments and chose not to attend the hearing; and

WHEREAS, the City desires to collect the sanitation fees from the individuals and in the amount as set forth in Exhibit A; and

NOW, THEREFORE, BE IT RESOLVED, by the Mayor and Board of Aldermen of the City of Southaven, Mississippi, as follows, to-wit:

1. Pursuant to Mississippi Code Section 21-19-2, the City Public Works Director and his staff are authorized to notify the Desoto County Tax Collector of the unpaid fees for those residents as set forth in Exhibit A. Upon receipt of the residents and addresses as set forth in Exhibit A from the City, the Desoto County Tax Collector shall not issue or renew a motor vehicle road and bridge privilege license for the motor vehicle owned by those individuals, unless such fees or charges, in addition to any other taxes or fees assessed against the motor vehicle, are paid.

2. In lieu of filing the assessments with the Desoto County Tax Collector, the City, pursuant to Mississippi Code 21-19-2, may file a lien on the property offered the sanitation service.

3. The Mayor, City Public Works Director and any of their designees are authorized to take any and all action to effectuate the intent of this Resolution.

After a full discussion of this matter, ALDERMAN Payne moved that the foregoing Resolution be adopted. The motion was seconded by ALDERMAN Kelly. Upon the question being put to a vote, Members of the Board of Aldermen voted as follows:


Alderman George Payne	YES
Alderman Kristian Kelly	YES
Alderman Charlie Hoots	YES

Alderman William Jerome	YES
Alderman Joel Gallagher	ABSENT
Alderman John David Wheeler	YES
Alderman Raymond Flores	YES

RESOLVED AND DONE, this 22nd day of October, 2024.


Darren Musselwhite, MAYOR

ATTEST:


City Clerk



Property Owners/Previous Tenants who live somewhere else in Desoto County other than service address
(got letters to pay by certain date & never did)

SERVICE ADDRESS:	PROPERTY OWNER/ TENANT NAME:	PROP. OWNER/TENANT PERSONAL ADDRESS:	AMOUNT INFORMATION:	ACTION:
1 515 Riverdale Cove	Miranda Turner	6665 Dunbarton Drive, Horn Lake	STILL NOT PAID - \$62 (Turner account)	Car tag hold at both Dunbarton & Riverdale addresses
2 624 Tuscany Way	Miranda Turner	6665 Dunbarton Drive, Horn Lake	STILL NOT PAID - \$158.80 (Turner account)	Car tag hold at both Dunbarton & Tuscany Way addresses

Customers who got 8/19/24 Letter, to be paid by 9/19/24;
Picked up carts on 9/23/24, Still Not Paid as of 10/10/24

Address:	Resident:	ACTION:
1 5632 April Drive	Cindy Russ	Car tag hold
2 5454 Bradley Lane	Dylan Franklin	Car tag hold
3 737 Brookside	Andres Trujillo	Car tag hold
4 5631 Casey Lane	Kevin Jamison	Car tag hold
5 5584 Donald Drive	Santana Hunt	Car tag hold
6 856 Grant Drive	Park Place Property Mgmt.	Car tag hold
7 1079 Haywood	Shenyssa Blackmon	Car tag hold
8 1164 Haywood	Deanna Derry	Car tag hold
9 5480 Kristy Lane	Marvin Stewart	Car tag hold
10 5575 Lexy Lane	Leroy Miller	Car tag hold
11 1077 McGowan Drive	Whitney Nelson	Car tag hold
12 1095 McGowan Drive	Tina Rayford	Car tag hold
13 1206 McGowan Drive	Riley Jernigan	Car tag hold
14 773 Neshoba	Jhoan Gonzalez	Car tag hold
15 5392 Pollard Drive	Patty Downey	Car tag hold
16 5043 Rockypoint Drive	Dandra Hamilton	Car tag hold
17 5043 Rockypoint Drive	Luis Ornelas Padilla	Car tag hold
18 5043 Rockypoint Drive	Erica Garcia	Car tag hold
19 5078 Rockypoint Drive	Lorenzo Jordan	Car tag hold
20 5942 Roundhill Cove	Carolyn Tingle	Car tag hold
21 1028 W.E. Ross Parkway W	Ruby Jackson	Car tag hold
22 1379 Willard Drive	Tiara Jones	Car tag hold
23 1770 Windy Lane	Stephen Sandy	Car tag hold
24 5344 Woodchase Drive	Laterka Blanch	Car tag hold
25 5434 Worth Cove	Jennifer Brown	Car tag hold

List Current as of 10/10/2024

AMB SERVICE AGREEMENT

THIS AMB SERVICE AGREEMENT (the "Agreement") is made and entered into on this the 15th day of October, 2024, by and between Southaven Fire Department, of 8710 Northwest Dr., Southaven, Mississippi 38671 ("CLIENT"), and Credit Bureau Systems, Inc. d/b/a Ambulance Medical Billing, of 100 Fulton Court, Paducah, Kentucky 42001-9004 (hereafter "AMB"), pursuant to the terms and conditions set forth herein. For the consideration stated herein, the parties do hereby agree as follows:

1. **Description of Services.** AMB is a national ambulance and EMS full-service billing and revenue cycle management firm, specializing in billing and obtaining payment for services provided by ambulance services, and CLIENT is in the business of providing ambulance services to patients in its geographical location. For the term of this Agreement, as defined herein, AMB shall use commercially reasonable efforts to bill for and obtain reimbursement for CLIENT for the services rendered by the CLIENT to patients, on or after the Effective Date, by billing patients and third-party payers, including applicable governmental programs and entities (hereafter the "Services"). Any additional services which AMB agrees to provide, other than those set forth in this Agreement, will be explicitly set forth in an Addenda hereto which, if applicable, is incorporated herein by reference and explicitly made a part of and included in the Services. All provisions in this Agreement apply to any Addenda unless explicitly stated otherwise.

CLIENT agrees that AMB will be the sole and exclusive provider of the Services during the terms of this Agreement, and CLIENT will not utilize any other party or entity, or its own personnel, to bill for services rendered by CLIENT during the term of this Agreement.

2. **Effective Date.** This Agreement shall be effective for all Services rendered by CLIENT on and after November 1, 2024, during the term of this Agreement, as defined herein.

3. **Term.** The initial term of this Agreement shall be for 3-Three years from the Effective Date (hereafter the "Initial Term"). The Initial Term shall automatically renew for an additional 3 year term (hereafter the "Additional Term") unless the Agreement is terminated in the time and manner set forth herein.

4. **Fees.** Beginning as of the Effective Date, CLIENT shall pay AMB a fee of 7.00% per month of net collections received during the Initial Term and any Additional Term (the "Base Fee"), including any wind down period as defined herein. Net collections shall be defined as the total sum of all money collected and/or received by AMB and/or CLIENT, for the services rendered by CLIENT after the Effective Date, during the Initial Term or any Additional Term of this Agreement. It is specifically agreed that net collections are calculated based on gross dollars received, without regard to whether CLIENT has been required to refund any money collected to any third-party payers, including applicable governmental programs and entities. The parties acknowledge that some direct payments will be made to CLIENT during the term of this Agreement (hereafter "Direct Payments") and CLIENT acknowledges that AMB is entitled to be paid its fee, as described herein, with respect to any such Direct Payments. CLIENT shall report all such Direct Payments to AMB within 72 hours of receiving said payment. AMB shall remit all

collections to the CLIENT and upon receipt of collections, CLIENT shall compensate AMB within forty-five (45) days consistent with the terms of this Agreement.

5. **Computer Hardware, Software, and Training.** To implement the Services and as ancillary equipment necessary for the service, CLIENT has requested, and AMB has agreed to provide, the following necessary computer hardware, software, whether cloud based or otherwise, equipment, and training (hereafter collectively the "Equipment") for the following agreed upon prices:

- a. Software: ESO EHR, Fire Incidents CAD Integration, Fire Incidents, Properties, ESO Scheduling & Setup & Training - \$24,319.90
- b. Hardware: 6-GETAC F110 with Keyboard - \$25,000.00
- c. Training: \$2,500.00

Total Charge for Equipment: \$51,819.90

By executing this Agreement, CLIENT acknowledges that the CLIENT has received and is using or can use the Equipment, including all training, contemplated hereunder, unless CLIENT provides written notice, as required herein, to AMB within sixty (60) days of the Effective Date. Absent written notice, CLIENT waives any claim that it did not receive the Equipment, is not using the Equipment, or that the Equipment does not work.

CLIENT further acknowledges that it, rather than AMB, has independently chosen all Equipment and made such investigation into the quality, reliability and need for the Equipment as it deems necessary. CLIENT agrees that AMB is not vouching for or warranting the Equipment, or the specific version of Equipment, and CLIENT agrees that AMB will have no liability or responsibility for any problems, malfunctions, or glitches with the Equipment. To the extent permitted by Mississippi law, CLIENT agrees and acknowledges that its sole remedy with respect to any problems with any Equipment shall be as against the vendor or manufacturer and AMB's only obligation is to assist CLIENT in finding the appropriate solution so as to provide the Services.

CLIENT and AMB agree and acknowledge that Equipment shall become the property of the CLIENT, and title shall pass to the CLIENT, upon delivery and/or installation by AMB.

If this Agreement is terminated by CLIENT or AMB for any reason, prior to the completion of the Initial Term, CLIENT shall immediately pay AMB the pro-rata portion of the Total Charge for Equipment that represents the pro-rata portion of the Initial Term that is not completed due to termination (hereafter the "Pro Rata Charge for Equipment"). By way of example, if CLIENT terminates this Agreement, for whatever reason, after 19 of 36 months, CLIENT shall owe and shall pay AMB the Pro Rata Charge for Equipment which shall be equal to 17/36ths of the Total Charge for Equipment, immediately upon termination. CLIENT specifically acknowledges that it shall have no right to return the Equipment or any portion of the Equipment to AMB for a full or partial credit towards the Total Charge for Equipment owed by CLIENT to AMB.

If CLIENT fulfills its obligations as described herein, including its obligation to pay for all Base Fees as described herein, and the Agreement is not terminated prior to the expiration of the Initial Term, CLIENT shall owe no additional amount to AMB for the Equipment.

6. **Remit To Address**. It is mutually agreed that all payer "remit to" addresses and patient payments shall be directed to the office of AMB and its Client Trust Account and the full amount remitted to the CLIENT. CLIENT acknowledges that it is a material breach of this Agreement to change the "remit to" address for any payer or third-party payers, including applicable governmental programs and entities.

7. **Payment of Fees to AMB**. AMB shall send an invoice to CLIENT for all Base Fees, any Pro Rata Charge for Equipment due and owing, and any other charges, as provided for herein, on or about the 10th day of each month following the close of business for the prior month (hereafter "Invoice"). Payment is due, and CLIENT shall pay, the Invoice upon receipt. Any Invoice, or part of any Invoice, that is not paid by CLIENT within forty-five (45) days of the Invoice date, shall be subject to, and CLIENT shall pay, interest at the rate of 1.5% or the maximum allowed by Mississippi law, whichever is lower, per month until paid.

CLIENT agrees to carefully review each Invoice upon receipt, and CLIENT shall notify AMB in writing with respect to any charges that are disputed within thirty (30) days of the Invoice date. All charges on any Invoice that are not disputed in writing by CLIENT within thirty (30) days of the Invoice date, along with all accrued interest charges, shall be deemed correct, final and non-modifiable by the parties.

Should CLIENT fail to pay AMB within forty-five (45) days of the date of any undisputed Invoice, to the extent authorized by Mississippi law, Client hereby authorizes and directs AMB to access, withhold, retain and apply sufficient sums for payment to AMB of all outstanding undisputed Invoices from money paid to and on behalf of CLIENT from payment transactions on patient accounts, whether from insurance companies, governmental payers, or patients. AMB shall have the right, but not the obligation, to take such steps as allowed herein, and AMB does not waive the right to take any steps it is allowed to take hereby by refraining from immediately taking such steps. All balances due and owing to AMB after any offset shall remain due and owing pursuant to the terms set forth herein. Without limiting the foregoing, CLIENT specifically authorizes and directs AMB to change all "remit to" addresses in connection with all billing to direct all patient and/or third-party payments to AMB, rather than CLIENT. AMB shall provide a full and complete accounting to CLIENT of all payments remitted to AMB on behalf of CLIENT, and AMB shall promptly remit to CLIENT all money remitted to AMB, net of any money retained and applied towards amounts owed to AMB. If CLIENT fails to pay any outstanding Invoice within 90 days of the Invoice date, AMB reserves the right to terminate the Agreement immediately with the wind down period being voided and AMB having no further obligations hereunder. AMB's lien, and right of offset, as set forth herein, shall survive the termination of this Agreement.

8. **Bank Account and Treasury Process**. A bank account or lockbox account will be set up and maintained in the name of CLIENT for the purpose of receiving remittances from AMB (hereafter the "Bank Account"). CLIENT shall be responsible for all bank charges, and AMB shall have no responsibility or liability for any bank error or omissions. Except as provided for in

Section 7 of this Agreement, AMB shall remit all amounts collected on a daily basis to the CLIENT's Bank Account via ACH Electronic Funds Transfer.

9. **Operating Procedures.** CLIENT agrees and acknowledges that in order for AMB to provide the Services contemplated hereby, CLIENT must provide, or cause facilities, hospitals, or other third-party sites at which CLIENT provides services, to provide to AMB accurate and complete demographic information required by AMB, at no cost to AMB (hereafter the "Demographic Information"). CLIENT acknowledges that AMB will necessarily rely on the Demographic Information in providing the Services contemplated herein, and that the timing and amount of reimbursements and ultimately Net Collections generated by AMB and received by CLIENT is directly related to the completeness, timeliness and accuracy of the Demographic Information and other variables, some of which are beyond the control of AMB. CLIENT agrees, therefore, to provide sufficient employees, and training and oversight of its employees, so that complete and accurate Demographic Information is captured. Specifically, AMB shall follow all requirements set forth in Miss. OSA Circular No. 12 attached hereto as an addendum and such Circular shall be fully incorporated in this agreement.

AMB will bill and attempt to collect CLIENT charges in a commercially reasonable manner and in accordance with all applicable Federal, State, and Local laws and regulations.

a) **Responsibilities of AMB:**

(1) Provide coding of all encounters generated by CLIENT, as required by third-party payers, inclusive of, but not limited to HCPCS, and the appropriate ICD coding schemes, including but not limited to ICD-9 CM or ICD-10 coding schemes, and such other coding schemes as may be adopted and/or used.

(2) Issue bills to individuals for all self-pay patients with a minimum of 2 statements and 1 script letter (Collection Notice). CLIENT will be given limited discretion regarding the wording to appear on bills and letters.

(3) As necessary, develop and maintain electronic data interfaces directly with CLIENT's hospital service sites (where such sites allow) for the collection of patient demographic data. CLIENT agrees to apply its best efforts to assist AMB in achieving these interfaces, including, but not limited to interacting with hospital Information Systems staff, Administration, and others.

(4) Issue initial billing to patients and/or third parties no more than three (3) business days after receiving all required information.

(5) Submit claims electronically to all third-party payers capable of accepting claims in electronic format.

(6) Prepare and deliver month-end reports of the billing performance and practice statistics no later than the tenth (10th) business day of the next month. This duty may be fulfilled by electronic and/or paper reports.

(7) Produce monthly credit balance reports and advise the CLIENT of refunds due to both patients and third parties.

(8) Provide toll free phone lines for patient inquiries and adequate phone inquiry staff to effectively respond to patients in a reasonable amount of time.

(9) Use reasonable efforts to advise CLIENT of any material change in third-party rules and regulations which are made known to providers and third-party billing agents or otherwise known to AMB.

b) Responsibilities of CLIENT:

(1) Identify one administrative and one clinical representative to whom AMB may, respectively, address all matters related to Services under this Agreement. If AMB or its selected vendor performs coding for CLIENT, CLIENT will also appoint a coding representative. All CLIENT representatives will have the power to agree, on behalf of CLIENT, to mutually agreed resolutions to any issues arising in their respective areas, and upon AMB's request, receive confirmatory memoranda or letters, which will thereupon be incorporated into this Agreement by reference. These individuals appointed by CLIENT will provide timely response to all reasonable requests by AMB.

(2) CLIENT warrants that AMB may rely on the existence of patient signatures on assignment of benefits, medical information releases and Advance Beneficiary Notices, and physician signatures on charts and other medical documents, as required for submission of claims on behalf of CLIENT.

(3) CLIENT will assist AMB in working with and/or resolving problems related to work performed by personnel employed by hospitals, labs and other institutions in order to achieve the goals of this Agreement and the provision of Services by AMB in an efficient and cost-effective manner.

(4) CLIENT will provide AMB with timely notice at least sixty (60) days prior to the expected addition or reduction of services so that AMB has adequate time to perform its duties under the Agreement. AMB will not be responsible for losses or delays in payment resulting from untimely notice.

(5) It is the mutual goal of CLIENT and AMB to conduct all billing in a compliant manner. CLIENT will establish and enforce and AMB will follow written billing policies and procedures for the practice that will serve as the foundation of a practice Compliance Program for CLIENT and AMB. These billing policies and procedures will be developed and amended, as needed, in concert with AMB's Compliance Staff and AMB's Compliance Plan, as described in the Agreement, and shall be consistent with AMB's Compliance Plan.

(6) CLIENT will respond, within five (5) business days, to any documentation requests, made by payers and/or AMB, and forwarded from AMB.

(7) Upon receipt of the requisite research and worksheets from AMB, CLIENT will timely issue refunds of overpayments to patients and payers and shall be responsible for reconciliation of the refund checking account to assure that all refund checks have been cashed. CLIENT shall promptly notify AMB of the receipt of cancelled checks upon which AMB shall rely to remove credit balances from CLIENT's accounts receivable files. CLIENT shall be solely responsible for monitoring and surrendering unclaimed funds to the Treasurer of the State having escheat jurisdiction over any unclaimed payments.

(8) CLIENT shall be responsible for assuring that all information required for CLIENT enrollment, if performed by AMB, is provided timely, accurately and completely. AMB shall not be responsible for delays in provider enrollment and subsequent billing and payment delays or losses related to delayed response by CLIENT.

(9) CLIENT shall give AMB timely advance notice of any new payment contracts, HMO or PPO relationships and other contracts or market changes so that AMB may accommodate these changes, as necessary.

(10) CLIENT shall give AMB a 30-day notice of any fee schedule changes to update the billing software.

10. **Confidentiality**. AMB agrees not to disclose to anyone other than CLIENT any information about CLIENT's business, fee structure, internal compensation, operating practices and procedures, methods, managed care or facility contracting strategies, or similar business information that would commonly be understood to be confidential or any confidential medical information regarding CLIENT's patients received in the course of performing the Services (CLIENT's "Confidential Information"), except as required to bill charges, as legally required, or as otherwise provided herein.

In accordance and as permitted by Miss Code Section 25-61-9, CLIENT agrees that it will not disclose to third parties information about AMB's business, fee structure, strategies, internal compensation, operating practices, procedures, protocols, methods, vendors, computer hardware and any proprietary software utilized, and resulting or related processes employed by AMB to provide the Services (AMB's "Confidential Information").

Each party's Confidential Information shall remain the property of that party, during and after this Agreement. Both parties shall, at all times, have in force a signed Confidentiality Agreement executed by each full time and part time employee, independent contractor, consultant and vendor that requires CLIENT's Confidential Information and AMB's Confidential Information to be maintained and protected as set forth herein, which said Confidentiality Agreement(s) shall survive the expiration or termination of this Agreement. Both parties shall comply with, and assist the other with compliance with applicable state or federal confidentiality requirements as to individual patient information. Notwithstanding the foregoing, CLIENT agrees that AMB may use CLIENT information for research and statistical compilation purposes so long as CLIENT and patient identifying information is kept confidential in accordance with applicable law.

11. **Software, Proprietary Information, and CLIENT Data.** AMB will at all times during the term of this Agreement, have a valid and current copy of and license for use of any third-party billing software used to provide the Services required hereunder, and CLIENT will be given timely notice of any changes in third-party software vendors or systems to the extent those changes would materially affect the Services. The parties agree that AMB may store Demographic Information, back-up documentation, statements, explanations of benefits, payer inquiries and other information it receives in connection with the Services ("CLIENT Information") in electronic form through optical scanning or other technologies selected by AMB and that AMB is not obligated to maintain paper copies. CLIENT represents that it shall maintain a current and complete copy of all CLIENT Information for such time as it deems advisable or is required by law. During the term of this Agreement, AMB will at all times maintain a current and complete copy of all CLIENT Information in a secure, off-site location. At the expiration of the Initial Term or, if applicable, any Additional term, AMB shall provide CLIENT with a disc or by such other means, of all CLIENT Data which includes a complete list of the existing accounts receivable (all debit and credit balances in an industry standard electronic format, including data layout and/or translation tables (hereafter "Close Out Disk"), if CLIENT has paid all fees due and owing to AMB hereunder. CLIENT agrees and acknowledges that once AMB provides the Close Out Disk, it shall have no further obligation to store CLIENT's data, except as may be required by law. CLIENT further agrees and acknowledges that if CLIENT terminates this Agreement before the expiration of the Initial Term or, if applicable, any Additional term, or if CLIENT fails to pay AMB all fees due and owing hereunder, AMB shall have no further obligation to store CLIENT's data, or provide the Close Out Disc, unless otherwise required by law.

It is specifically acknowledged that all CLIENT Data is the property of CLIENT but that AMB may maintain a copy for documentation of Services and for other purposes relating to this Agreement during and after the term of this Agreement.

12. **Termination.** This Agreement can be terminated by CLIENT at any time with 90 (ninety) days written notice, as defined herein, for any reason. CLIENT acknowledges that any termination without written notice, as defined herein, is of no effect. In the event this Agreement is terminated, for whatever reason, or expires, the parties agree as follows:

a) AMB shall continue to perform Services, and be entitled to the Base Fees set forth herein, for a period of one hundred twenty (120) days after the effective date of termination (hereafter "Wind Down Period") for all of CLIENT's charges for services rendered prior to the termination date (hereafter "Wind Down Fees").

b) CLIENT expressly agrees to cooperate and assist AMB with its performance during the Wind Down Period and will timely report, or cause to be reported, all payment received during the Wind Down Period.

c) AMB shall discontinue performing Services for CLIENT at the end of the Wind Down Period. CLIENT shall have no right to require the discontinuation of Services before the completion of the Wind Down Period.

d) CLIENT shall pay AMB the Pro Rata Charge for Equipment if the Agreement is terminated by the CLIENT prior to the end of the Initial Term and, if applicable, any Additional Term.

e) AMB shall deliver to CLIENT, conditioned upon full payment to AMB of all Invoices owed to AMB, a Close Out Disk of all accounts in AMB's billing software.

13. **Non-Employment**. During the term of this Agreement and for a one-year period commencing with the termination of this Agreement, both parties agree not to employ, directly or indirectly, or through any third-party rendering services on behalf of such party, any employees of the other or its parent, affiliates or subsidiaries, without written consent of the other party. Both parties agree that the other party does not have an adequate remedy at law to protect its rights under this section and agree that the non-defaulting party will have the right to injunctive relief from any violation or threatened violation of this section.

14. **Notice**. All notices required hereunder must be in writing and shall be deemed to have been given upon receipt if delivered by overnight courier service, or seven (7) days after mailing (any such mailing to be by certified or registered mail with first-class postage prepaid), sent to the following:

If to AMB:	If to CLIENT:
Ambulance Medical Billing	Southaven Fire Department
<u>Attn: Lloyd Ledet</u>	<u>Attn: Danny Scallions, Chief</u>
<u>P.O. Box 9150</u>	<u>Address: 8710 Northwest Drive</u>
<u>Paducah, Kentucky 42001-9400</u>	<u>Southaven, MS 38671</u>

15. **Governing Law and Jurisdiction**. This Agreement, and any addendums to it, shall be interpreted and governed by the laws of the State of Mississippi. In the event of any dispute or disagreement between CLIENT and AMB, arising under this Agreement or otherwise, the sole and exclusive venue and jurisdiction shall be in Desoto County, Mississippi or Federal Northern District of Mississippi.

16. **Indemnification**. AMB will indemnify, defend (including providing a legal defense and paying all reasonable attorney's fees and reasonable litigation expenses) and hold harmless, CLIENT, its officers, directors, shareholders, employees and contractors, against any claims, damages, or liability (including but not limited to any claims, judgments, causes of action, fines, penalties, attorneys' fees, litigation costs and/or damages) arising out of AMB's errors, omissions, or acts which cause damage to CLIENT, in connection with claims by third-party payers, including applicable governmental programs and entities, subject to the limitation of liability set forth herein..

It is mutually understood and agreed that AMB shall use commercially reasonable efforts in the performance of its duties. Collection performance or CLIENT's cash flow concerns, however, shall not be deemed an error, omission, act, or basis for a claim under this Agreement.

To the extent allowed by Mississippi law, CLIENT will indemnify, defend (including providing a legal defense and paying all reasonable attorney's fees and reasonable litigation expenses) and hold harmless, AMB, its officers, directors, shareholders, employees and contractors, against any claims, damages, or liability (including but not limited to any claims, judgments, causes of action, fines, penalties, attorneys' fees, litigation costs and/or damages) arising out of CLIENT's errors, omissions, or acts which cause damage to AMB.

17. **Compliance.** Both parties agree to, and have represented to each other that they do, perform their respective business activities in a manner consistent with all federal, state, and local laws and regulations. As part of the inducement, each to the other, to enter into this Agreement, both parties have represented that they do, and will continue to operate consistent with and fully comply with their respective Corporate Compliance Plans, to the extent that such plans have been adopted. To the extent that no such Plan has been adopted, both parties agree to the following:

a) Each party will conduct its own periodic risk assessment and advise the other party to this Agreement of any findings that may affect that other party's compliance or performance under this Agreement.

b) Both parties agree that the other party hereto may review its Compliance Program upon request.

c) Both parties agree to conduct appropriate background checks on all employees, prospective employees, contractors, agents and vendors to assure that all services are provided by individuals who have not been excluded by any governmental authority or should be excluded by any governmental authority.

d) Both parties agree to maintain appropriate compliance records and assure the completeness and security of said records.

e) Both parties agree to comply with the rules and regulations related to the following areas of widely known compliance risk:

(1) Improper waiver of charges, deductibles and copayments;
(2) Up-coding, unbundling, serial reporting and other coding violations;
(3) Misuse of a provider number or misrepresenting the identity of a provider of services;

(4) Failure to repay overpayments or failure to timely refund overpayments;
(5) Seeking duplicate payment for the same service and/or from the same source;
(6) Failure to maintain proper records of current and prior billing;
(7) Failure to protect the confidentiality of patient information;

f) Both parties agree that, in the event that they become aware of a compliance concern that appears to be related to the other party's conduct, they will promptly communicate that concern to the other party in writing. The party receiving notice

will take prompt action to investigate the concern and will timely (within 30 days) report back to the other party, in writing, their response to the reported concern.

g) Both parties specifically agree that they will defer reporting any such concern to any payer, governmental agency or agent, or law enforcement organization until they have complied with the above paragraph and remain concerned that the other party's response is inappropriate or more than thirty (30) days has elapsed without any response. Both parties agree that only in cases where a party has firm, credible evidence of deliberate, willful or criminal misconduct will they immediately report concerns to anyone other than the other party.

h) Nothing herein shall be construed to infer or imply a duty or expectation that any party will knowingly conceal or participate in any misconduct or allow any misconduct to continue.

i) It is expressly agreed that AMB has the right and duty to suspend and refuse submission of any and all claims that AMB reasonably believes are, or may be, improper and would subject CLIENT or AMB to compliance violations. AMB has the duty to provide reasonable and timely notice to CLIENT of such suspension and to make reasonable and timely efforts to resolve the issue or concern leading to the suspension of claim submission. In the event that investigation is required to resolve the suspension, each party agrees to cooperate in such investigation.

j) Each party agrees to be separately responsible for their respective compliance-related legal and consulting expenses.

18. **Independent Contractors.** The parties to this Agreement are independent contractors and nothing herein shall be construed to create an employment relationship between either party or its members.

19. **Insurance.** AMB affirms that at all times during the term(s) of this Agreement, it shall have in force valid Worker's Compensation insurance covering all of its employees, as well as General Liability Insurance with a policy limit of no less than \$500,000, and Errors and Omissions insurance coverage with a policy limit of no less than \$3,000,000. AMB shall provide CLIENT proof of required coverage upon request.

20. **Inspection.** CLIENT, its agents and representatives, shall at all times during the term of this Agreement have reasonable access, during regular business hours, to review and inspect the location(s) where the services are performed upon seven (7) days advance written notice to AMB. Any inspection performed shall be subject to the confidentiality provisions of this Agreement and shall be conducted so as not to disrupt AMB's staff or business. AMB shall not unreasonably deny, restrict or delay access for any requested inspection. In the event that CLIENT engages the services of an outside party to conduct or assist in any inspection, CLIENT shall ensure that all other parties are bound by a Confidentiality Agreement identical to the one applicable to the parties to this Agreement.

21. **Force Majeure.** Time is of the essence in the performance of the duties required by each party hereunder. However, performance of duties hereunder may be impeded by occurrences beyond the control of one or both parties. Events such as flood, earthquake, hurricane, tornado,

blizzard, fire, riot, war, insurrection, or civil disturbance, strikes by common carriers, disruption of business operations by lawful governmental order due to a pandemic, extended loss (more than 48 hours) of utilities (except for non-payment), and similar events shall excuse the affected party from performance of services impeded by such event(s). Nevertheless, each party has a duty to use reasonable efforts to prevent or mitigate such impediments. In the event that any catastrophe shall prevent the timely billing of CLIENT's services by AMB for more than fifteen (15) working days, CLIENT shall have the right to secure, without penalty, substitute services until AMB can restore services, at which time AMB's responsibilities and rights under this Agreement shall be reinstated. For its protection, CLIENT shall, at its own expense, purchase and maintain business interruption and/or accounts receivable insurance coverage to cover any such catastrophic event, as stated above. CLIENT agrees that under no circumstance shall AMB be liable to CLIENT for any losses associated with a business interruption, no matter the reason.

22. **Waiver**. The waiver by either party of any breach of any term, covenant or condition contained herein shall not be deemed to be a waiver of any subsequent breach of the same or any other term, covenant or condition contained herein.

23. **Severability**. In the event that any provision of this Agreement is held by a court of competent jurisdiction to be invalid or unenforceable, the remainder of the provisions of this Agreement will remain in full force and effect so long as the purposes for which the parties entered into this Agreement are not substantially frustrated thereby.

24. **Limitation of Liability**. AMB shall not be liable to CLIENT for any damages, whether direct or indirect, consequential or incidental, including, without limitation, loss of profits, arising out of or relating to uncollected or uncollectible accounts receivable or unpaid ambulance runs. The parties expressly agree that AMB makes no express warranty, nor shall any warranty be implied under this Agreement in respect of any service provided pursuant hereto, including but not limited to any warranty as to the ability to collect any customer/patient account from any patient, insurance company or other third-party payer.

25. **Miscellaneous**.

a) This Agreement contains the entire agreement between the parties relative to the Services to be provided to CLIENT and no amendments, representations, inducements, promises or agreements, oral or otherwise, between the parties not embodied in the Agreement will be of any force or effect, unless in writing and signed by both parties.

b) This Agreement specifically supersedes any prior written or oral representations or agreements between the parties relating to the provisions of the Services, and any amendments or changes to this Agreement must be in writing, and signed by both CLIENT and AMB to be effective. CLIENT acknowledges that all prior representations and/or projections by AMB regarding potential recoveries of CLIENT prior to the Effective Date are not guarantees or warranties of results, and are merged into, and do not survive this Agreement, unless explicitly stated herein. CLIENT acknowledges that AMB has made no performance guarantee.

c) This Agreement is binding upon, and inures to the benefit of and is enforceable by AMB, CLIENT and their respective legal representatives, assigns and successors in interest, subject to Section 25 (d) below.

d) Neither party may assign this Agreement without the prior written consent of the other party, provided that this Agreement will be deemed assigned to, and will be binding upon, the survivor in any merger or business combination involving a party or the purchaser of all or substantially all of the assets of a party.

f) AMB and CLIENT acknowledge that they are duly authorized by appropriate corporate action to enter into this Agreement and that this Agreement is being signed by duly authorized agents authorized to act on their respective behalf.

g) This Agreement may be executed in more than counterpart, each of which shall be deemed an original.

h) CLIENT is not bound to any provision of the contract which a Mississippi entity cannot legally agree to contract for. In executing the Agreement, the CLIENT does not waive any rights it may have to object to, contest, or refuse to comply with any provision of the contract that is not allowed by Mississippi law.

IN WITNESS WHEREOF, the parties have caused this Agreement to be executed.

CLIENT:

Signature: _____

Print Name: _____

Title: _____

Date: _____

AMB:

Signature  _____

Print Name: Lloyd Ledet

Title: President and CEO

Date: October 11, 2024

**SOUTHAVEN FIRE DEPARTMENT
Business Associate Agreement
Between
SOUTHAVEN FIRE DEPARTMENT and Ambulance Medical Billing**

This Business Associate Agreement (“Agreement”) between SOUTHAVEN FIRE DEPARTMENT and Ambulance Medical Billing is executed to ensure that Ambulance Medical Billing will appropriately safeguard protected health information (“PHI”) that is created, received, maintained, or transmitted on behalf of SOUTHAVEN FIRE DEPARTMENT in compliance with the applicable provisions of Public Law 104-191 of August 21, 1996, known as the Health Insurance Portability and Accountability Act of 1996, Subtitle F – Administrative Simplification, Sections 261, *et seq.*, as amended (“HIPAA”), and with Public Law 111-5 of February 17, 2009, known as the American Recovery and Reinvestment Act of 2009, Title XII, Subtitle D – Privacy, Sections 13400, *et seq.*, the Health Information Technology and Clinical Health Act, as amended (the “HITECH Act”).

A. General Provisions

1. **Meaning of Terms.** The terms used in this Agreement shall have the same meaning as those terms defined in HIPAA.
2. **Regulatory References.** Any reference in this Agreement to a regulatory section means the section currently in effect or as amended.
3. **Interpretation.** Any ambiguity in this Agreement shall be interpreted to permit compliance with HIPAA.

B. Obligations of Business Associate

Ambulance Medical Billing agrees that it will:

1. Not use or further disclose PHI other than as permitted or required by this Agreement or as required by law;
2. Use appropriate safeguards and comply, where applicable, with the HIPAA Security Rule with respect to electronic protected health information (“e-PHI”) and implement appropriate physical, technical and administrative safeguards to prevent use or disclosure of PHI other than as provided for by this Agreement;
3. Report to SOUTHAVEN FIRE DEPARTMENT any use or disclosure of PHI not provided for by this Agreement of which it becomes aware, including any security incident (as defined in the HIPAA Security Rule) and any breaches of unsecured PHI as required by 45 CFR §164.410. Breaches of unsecured PHI shall be reported to SOUTHAVEN FIRE DEPARTMENT without unreasonable delay but in no case later than 5 days after discovery of the breach;
4. In accordance with 45 CFR 164.502(e)(1)(ii) and 164.308(b)(2), ensure that any subcontractors that create, receive, maintain, or transmit PHI on behalf of Ambulance Medical Billing agree to the same restrictions, conditions, and requirements that apply to Ambulance Medical Billing with respect to such information;

5. Make PHI in a designated record set available to SOUTHAVEN FIRE DEPARTMENT and to an individual who has a right of access in a manner that satisfies SOUTHAVEN FIRE DEPARTMENT's obligations to provide access to PHI in accordance with 45 CFR §164.524 within 15 days of a request;
6. Make any amendment(s) to PHI in a designated record set as directed by SOUTHAVEN FIRE DEPARTMENT, or take other measures necessary to satisfy SOUTHAVEN FIRE DEPARTMENT's obligations under 45 CFR §164.526;
7. Maintain and make available information required to provide an accounting of disclosures to SOUTHAVEN FIRE DEPARTMENT or an individual who has a right to an accounting within 15 days and as necessary to satisfy SOUTHAVEN FIRE DEPARTMENT obligations under 45 CFR §164.528;
8. To the extent that Ambulance Medical Billing is to carry out any of SOUTHAVEN FIRE DEPARTMENT's obligations under the HIPAA Privacy Rule, Ambulance Medical Billing shall comply with the requirements of the Privacy Rule that apply to SOUTHAVEN FIRE DEPARTMENT when it carries out that obligation;
9. Make its internal practices, books, and records relating to the use and disclosure of PHI received from, or created or received by Ambulance Medical Billing on behalf of SOUTHAVEN FIRE DEPARTMENT, available to the Secretary of the Department of Health and Human Services for purposes of determining Ambulance Medical Billing and SOUTHAVEN FIRE DEPARTMENT's compliance with HIPAA and the HITECH Act;
10. Restrict the use or disclosure of PHI if SOUTHAVEN FIRE DEPARTMENT notifies Ambulance Medical Billing of any restriction on the use or disclosure of PHI that SOUTHAVEN FIRE DEPARTMENT has agreed to or is required to abide by under 45 CFR §164.522; and
11. If SOUTHAVEN FIRE DEPARTMENT is subject to the Red Flags Rule (found at 16 CFR §681.1 *et seq.*), Ambulance Medical Billing agrees to assist SOUTHAVEN FIRE DEPARTMENT in complying with its Red Flags Rule obligations by: (a) implementing policies and procedures to detect relevant Red Flags (as defined under 16 C.F.R. §681.2); (b) taking all steps necessary to comply with the policies and procedures of SOUTHAVEN FIRE DEPARTMENT's Identity Theft Prevention Program; (c) ensuring that any agent or third party who performs services on its behalf in connection with covered accounts of SOUTHAVEN FIRE DEPARTMENT agrees to implement reasonable policies and procedures designed to detect, prevent, and mitigate the risk of identity theft; and (d) alerting SOUTHAVEN FIRE DEPARTMENT of any Red Flags incident (as defined by the Red Flags Rules) of which it becomes aware, the steps it has taken to mitigate any potential harm that may have occurred, and provide a report to SOUTHAVEN FIRE DEPARTMENT of any threat of identity theft as a result of the incident.

C. Permitted Uses and Disclosures by Business Associate

The specific uses and disclosures of PHI that may be made by Ambulance Medical Billing on behalf of SOUTHAVEN FIRE DEPARTMENT include:

1. The preparation of invoices to patients, carriers, insurers and others responsible for payment or reimbursement of the services provided by SOUTHAVEN FIRE DEPARTMENT to its patients;
2. Preparation of reminder notices and documents pertaining to collections of overdue accounts;
3. The submission of supporting documentation to carriers, insurers and other payers to substantiate the healthcare services provided by SOUTHAVEN FIRE DEPARTMENT to its patients or to appeal denials of payment for the same; and
4. Other uses or disclosures of PHI as permitted by HIPAA necessary to perform the services that Ambulance Medical Billing has been engaged to perform on behalf of SOUTHAVEN FIRE DEPARTMENT.

D. Termination



1. SOUTHAVEN FIRE DEPARTMENT may terminate this Agreement if SOUTHAVEN FIRE DEPARTMENT determines that Ambulance Medical Billing has violated a material term of the Agreement.
2. If either party knows of a pattern of activity or practice of the other party that constitutes a material breach or violation of the other party's obligations under this Agreement, that party shall take reasonable steps to cure the breach or end the violation, as applicable, and, if such steps are unsuccessful, terminate the Agreement if feasible.
3. Upon termination of this Agreement for any reason, Ambulance Medical Billing shall return to SOUTHAVEN FIRE DEPARTMENT or destroy all PHI received from SOUTHAVEN FIRE DEPARTMENT, or created, maintained, or received by Ambulance Medical Billing on behalf of SOUTHAVEN FIRE DEPARTMENT that Ambulance Medical Billing still maintains in any form. Ambulance Medical Billing shall retain no copies of the PHI. If return or destruction is infeasible, the protections of this Agreement will extend to such PHI.

- E. Without limiting SOUTHAVEN FIRE DEPARTMENT'S remedies under any other provision of this Agreement, in the event of a breach involving unsecured PHI maintained, used or disclosed by Ambulance Medical Billing occurs, Ambulance Medical Billing shall reimburse SOUTHAVEN FIRE DEPARTMENT for reasonable costs of providing any legally required notice, as determined by SOUTHAVEN FIRE DEPARTMENT in its sole discretion, to affected individuals and the cost of credit monitoring for such individuals to the extent deemed necessary by the SOUTHAVEN FIRE DEPARTMENT in its reasonable discretion. Ambulance Medical Billing shall maintain, at its cost, a policy of cyber liability insurance covering the unauthorized acquisitions, access, use, physical taking, release, distribution or disclosure of PHI, identity theft and breaches of PHI or any use or disclosure of PHI in violation of this Agreement.

Agreed to this day November 1st of, 2024.

SOUTHAVEN FIRE DEPARTMENT

Ambulance Medical Billing

Signature: 	Signature: 
Print Name: <u>Darren Musselwhite</u>	Print Name: <u>Lloyd Ledet</u>
Title: <u>Mayer</u>	Title: <u>President and CEO</u>
Date: <u>October 24, 2024</u>	Date: <u>October 11, 2024</u>

90065731.v1



October 4, 2024 (revised 10.22.24)

Dylan Brink
Facilities Department
City of Southaven
Southaven, MS

**Re: Letter of Proposal for: Southaven Municipal Court Renovation
8912 Northwest Dr. Southaven, MS 38671**

Dear Dylan,

I am pleased to provide this letter of proposal for design services for the proposed municipal court renovation in the former Fred's Pharmacy building on Northwest Drive in Southaven, MS. UrbanARCH is excited for the opportunity to continue to partner with the City of Southaven to create engaging, and community-driven projects. We look forward to collaborating and working together on your new municipal court project. In this proposal, UrbanARCH offers to provide the following:

As your longtime advisor on architectural & construction projects, we do not recommend that you have construction documents prepared for bidding before you develop the concept of what you want to build first. Our recommendation is to prepare a simplified package of drawings to clearly identify the scope of the project and then work with construction estimators to price the package. With that pricing information, we can then best advise the City on what scope can be accomplished and establish a fair estimated construction budget in collaboration with the City. After completing this process, UrbanARCH will establish the design fee based on 5% of the agreed-upon construction value as is outlined below.

▪ **Architectural and Engineering Design Services**

Construction Drawings for the renovation to an existing building for the proposed municipal courtrooms. The renovation will include two separate courtrooms, clerk office space, judge chambers, file storage, break area, restrooms, public lobby, and other ancillary spaces as required for building to function.

Project Scope:

- I. Project Design drawings (including but not limited to: architectural floor plans, reflected ceiling plans, exterior elevations, sections, and details necessary for the pricing and construction of the project).
- II. Provide construction documentation details and specifications for permitting and project implementation.
- III. Provide construction administration services for: (Hourly)
 1. Processing of RFI's.
 2. Review of relevant shop drawings.
 3. Site visits during construction.
 4. Final punch list walk-through
- IV. The Architect shall be responsible for retaining the services of licensed engineers within the scope of their contract for services listed below.
- V. Engineering: provide design, documentation, and specifications of all MEP, Structural and FP.
- VI. Engineering: provide construction administration services for architectural scope. (Hourly)

Services not included

- I. Site Plan Approval Meeting
- II. Civil Engineering
- III. Landscape Architecture
- IV. Survey, Geotech, and Environmental services.
- V. Signage Design / Permitting
- VI. Security / Data / Telecommunications Systems Design

Compensation:

Total Architectural & Engineering Fee: 5% of Estimated Construction Budget

All fees will be billed monthly on a percent-complete basis.

**fee to adjust with budget should budget increase.*

Construction Administration Fee: Hourly (starting at permit)

The above compensation quote is valid for 30 days from date of proposal.

Duration/Schedule

Estimated Design Time: UrbanARCH will provide Bid Documents February 1, 2025.

Supplementary Services

Supplementary Services which are produced through this office or when furnished by an outside source, under UrbanARCH supervision, such as professional renderings, models, etc., will be billed at direct cost plus 10%.

Additional Services

In the event UrbanARCH is asked to provide services that are not included in the agreed upon scope of work, the following hourly rate schedule applies. (Also, additional services may be negotiated on a select task lump sum).

Hourly Rates

Hourly Rates for approved additional services if necessary (to be pre-authorized)

Principal - \$250.00 / Project Manager - \$150.00 / Project Architect - \$115.00 / Technical - \$95.00 /
Admin - \$75.00

Agreement Provisions

1. UrbanARCH Associates, P.C. will endeavor to provide services in a manner consistent with the degree of competency by other professionals practicing in the same type of work in the OWNER'S community. UrbanARCH Associates, P.C. makes no warranty, expressed or implied.
2. Any suits for any breach of this agreement shall be instituted and maintained in any Court of competent jurisdiction in Shelby County, Tennessee.
3. If any one or more of the provisions contained in this Agreement / Proposal is held to be illegal, the enforceability of the remaining provisions contained herein shall not be impaired thereby.
4. Monthly invoices will be issued or services performed under this agreement and will be due and payable upon receipt. Invoices more than 30 days old will be subject to a finance charge of 1.5% per month. UrbanARCH Associates, P.C., by giving written notice, may stop work or terminate this contract if payment is not received after 45 days.

- 5. Expenses incurred on UrbanARCH Associates, P.C. including courier service, printing and mileage (excluding mileage for normal meetings during design) will be considered reimbursable expenses and will be broken out in detail on the invoice. A handling charge of 15% will be added to all reimbursable expenses.
- 6. Either the OWNER or UrbanARCH Associates, P.C. may terminate this Agreement by giving 30 days' written notice to the other party. In such event the OWNER shall forthwith pay UrbanARCH Associates, P.C. in full for all work previously authorized and performed work prior to the effective date of termination. If no notice of termination is given, relationships and obligations created by this Agreement shall be terminated upon completion of all applicable requirements of this Agreement.
- 7. The purpose of construction observation by the Architect of Record (AOR) is to ascertain whether the work in general is in accordance with the Contract Documents on the basis of professional judgment and experience. Such observation is not to be construed as exhaustive or continuous inspection. The AOR is not responsible for, and will not have control of construction means, methods, techniques, sequences, or procedures, or for safety precautions and programs in connection with the construction work. Construction observation by the AOR shall not relieve the Contractor of his responsibilities for building the project, controlling the progress, providing safe working conditions, and correcting any deviations from project requirements.

Conclusion:

If this letter represents a satisfactory basis of our agreement, please return a signed copy to our office at 498 South Main Street, Memphis TN 38103. By their signatures below, UrbanARCH and Owner acknowledge that they have read, understand, and agree to all of the terms of this agreement. This will serve as our notice to proceed with the formal owner/architect contract preparation.

By: UrbanARCH Associates, P.C. (Architect)

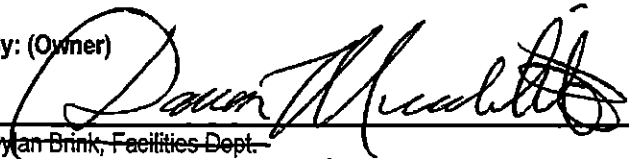


10.04.24 (revised 10.22.24)

Brian Bullard, AIA - Principal

Date

By: (Owner)



10-24-24

~~Dylan Brink, Facilities Dept.~~

Date

Barren Musselwhite, Mayor

Memo

To: Mayor Musselwhite and Board of Aldermen
From: Dylan Brink
cc: Whitney Choat-Cook
Date: 10/17/2024
Re: New Court renovation design

Mayor and Board,

We have received three proposals for the design of the new court building to be located at 8912 Northwest Drive. After review of the proposals, it is my recommendation to go with Susan Stout Design which will take us through design and bid process. Since this project is a renovation of an existing space and we plan to utilize the exterior materials and colors of city hall a simplified proposal is best. All engineering fees and documents/designs are included in this package.

Dylan Brink

RFP Candidate	Urban Arch	AERC	Susan Stout Design
Design/Bid	\$75,000.00 w/hourly rates for overflow cost	\$80,000.00 w/hourly rates for overflow cost	\$59,500.00 w/hourly rates for overflow cost



October 4, 2024

Dylan Brink
Facilities Department
City of Southaven
Southaven, MS

Re: Letter of Proposal for: Southaven Municipal Court Renovation
8912 Northwest Dr. Southaven, MS 38671

Dear Dylan,

I am pleased to provide this letter of proposal for design services for the proposed municipal court renovation in the former Fred's Pharmacy building on Northwest Drive in Southaven, MS. UrbanARCH is excited for the opportunity to continue to partner with the City of Southaven to create engaging, and community-driven projects. We look forward to collaborating and working together on your new municipal court project. In this proposal, UrbanARCH offers to provide the following:

As your longtime advisor on architectural & construction projects, we do not recommend that you have construction documents prepared for bidding before you develop the concept of what you want to build first. Our recommendation is to prepare a simplified package of drawings to clearly identify the scope of the project and then work with construction estimators to price the package. With the pricing information, we can then best advise the City on what scope can be accomplished and establish a fair estimated construction budget. After completing this process, then UrbanARCH will work with the City to determine the appropriate design fee and submit a proposal for the City's consideration.

▪ **Architectural and Engineering Design Services**

Construction Drawings for the renovation to an existing building for the proposed municipal courtrooms. The renovation will include two separate courtrooms, clerk office space, judge chambers, file storage, break area, restrooms, public lobby, and other ancillary spaces as required for building to function.

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 2. Review of relevant shop drawings.
 3. Site visits during construction.
 4. Final punch list walk-through
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- V. Engineering: provide design, documentation, and specifications of all MEP, Structural and FP.
- VI. Engineering: provide construction administration services for architectural scope. (Hourly)

Services not included

- I. Site Plan Approval Meeting
- II. Civil Engineering
- III. Landscape Architecture
- IV. Survey, Geotech, and Environmental services.
- V. Signage Design / Permitting
- VI. Security / Data / Telecommunications Systems Design

Compensation:

Total Architectural & Engineering Fee: 5% of Construction Budget

All fees will be billed monthly on a percent-complete basis.

**fee to adjust with budget should budget increase.*

Construction Administration Fee: Hourly (starting at permit)

The above compensation quote is valid for 30 days from date of proposal.

Duration/Schedule

Estimated Design Time: To be confirmed with scope.

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Hourly Rates

Hourly Rates for approved additional services if necessary (to be pre-authorized)

Principal - \$250.00 / Project Manager - \$150.00 / Project Architect - \$115.00 / Technical - \$95.00 / Admin - \$75.00

Agreement Provisions

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2. Any suits for any breach of this agreement shall be instituted and maintained in any Court of competent jurisdiction in Shelby County, Tennessee.
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4. Monthly invoices will be issued or services performed under this agreement and will be due and payable upon receipt. Invoices more than 30 days old will be subject to a finance charge of 1.5% per month. UrbanARCH Associates, P.C., by giving written notice, may stop work or terminate this contract if payment is not received after 45 days.

5. Expenses incurred on UrbanARCH Associates, P.C. including courier service, printing and mileage (excluding mileage for normal meetings during design) will be considered reimbursable expenses and will be broken out in detail on the invoice. A handling charge of 15% will be added to all reimbursable expenses.
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Conclusion:

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By: UrbanARCH Associates, P.C. (Architect)



10.04.24

Brian Bullard, AIA - Principal

Date

By: (Owner)

Dylan Brink, Facilities Dept.

Date

\$75,000

Susan Scott Architect, LLC

October 15, 2024

Mrs. Whitney Choat-Cook, AICP
Director of Planning and Development
City of Southaven

My colleagues and I propose to provide the following construction documents for the Southaven Municipal Court Renovation.

Canup Engineering, Inc. (electrical engineering)

\$20,000 (plus \$800 per trip for any requested site visits and fields reports)

They will:

- Provide the design for the new electrical service and main distribution equipment while attempting to reuse the existing equipment.
- Provide the design for interior and exterior building lighting.
- Provide the design for site lighting, including photometric plan, if required.
- Provide design for new plumbing and mechanical equipment.
- Provide design for fire alarm if requested by owner.
- Provide conduit system design for low-voltage systems including voice/data structured cabling, CCTV, access control, and AV as directed by the owner.
- Provide electrical specifications in book form or on the drawings as requested.
- Provide signed/sealed drawings in electronic (PDF) format.
- Answer questions during bidding and issue appropriate addenda.
- Provide submittal/shop drawing review.

Allen Engineering Services, PLLC (mechanical engineering)

\$18,500 HVAC

\$6,000 Gas & Plumbing

They will:

- Provide HVAC design for the space.
- Provide plumbing design for the space.
- Work with local code officials to resolve code issues.
- Provide signed/sealed drawings in electronic (PDF) format.

Susan Stout Architect, LLC

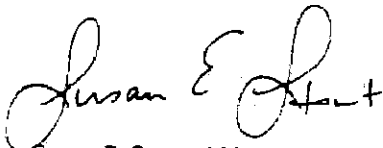
Susan Stout Architect, LLC (architectural design)

\$15,000

I will provide the following:

- Code research/compliance with the City of Southaven and the Americans with Disabilities Act
- Coordination with others (mechanical and electrical engineers)
- Floor Plan
- Roof Plan
- Reflected Ceiling Plan
- Door, Floor, and Finish Schedules
- Exterior Elevations, including parapet design and details
- Building Sections
- Typical Wall Sections
- Life Safety Plan
- I will handle the bidding process.
- I will attend a pre-construction meeting with all parties involved, if it is requested.
- Additional site visits and coordination meetings will be an additional \$150 per hour.
- My services will NOT include specifications. Drawings will include all pertinent information.
- My Professional Liability insurance is with Continental Casualty Company for \$1,000,000 per year.

In conclusion, the total design fee will be **\$59,500**.



Susan E. Stout, AIA



October 10, 2024

Mayor Musselwhite, Whitney Choat-Cook, and Dylan Brink

Project #M24-61 – City of Southaven Court Renovation Project

Subject: Proposal to provide Architectural and Consultant Engineering services

Thank you for considering AERC to assist you with this project. Based on the information provided recently and subsequent discussions about this project, we submit this information about our firm as well as proposing the following:

Recent Relevant Governmental Experience:

- **Horn Lake City Hall Renovation including Courtroom Interior Renovation (2024)**
- **Tishomingo County Courthouse Reroof (2023)**
- **Hernando Animal Shelter (2023)**
- **Alcorn County Health Department Interior Renovation (2024)**

Services:

1. **Provide design for the proposed Court Renovations:**
 - a. **~24,000 Total SF, renovate existing interior to accommodate needed space program; additional space for future expansion will be left unfinished at this time.**
 - **Spaces required include: 60x90 Courtroom #1; 60x60 Courtroom #2; Judge's Chambers and support spaces including meeting rooms and toilets; Court Clerk Staff Offices and support spaces including toilets and Break Room; Public access spaces including toilets and Court service spaces; Prisoner detainment areas and support spaces including toilets and enhanced detention**
 - **Systems to be revised/replaced/upgraded: HVAC – controls and ductwork to be added for supply and return air; plumbing added for new toilets and kitchen – assess sewer capacity; electrical capacity is likely adequate; fire protection systems to be assessed – likely modified for ceiling height**

Architectural & Energy Resources for Construction

Doug Thornton, AIA LEED AP^{sd-c}

342 West Valley Street ▪ Hernando, MS 38632 ▪ ☎ 662.298.0057 ▪ f 662.298.0061 ▪ www.AERCpllc.com

- b. Exterior of building will be cleaned and/or painted on 3 sides and the main entry will be renovated to provide a new canopy, entry doors, and new storefront windows.
 - c. Owner will provide: interior demolition, new roof, new landscaping, parking lot improvements / repaving.
2. Provide stamped drawings and specifications for Architectural, Mechanical, Electrical, and Plumbing Engineering to address the following:
- a. Architectural: plans, elevations, sections, details, schedules, etc. to provide construction documents for permitting and construction
 - b. Mechanical and Plumbing documents for the approved Architectural design
 - c. Electrical documents for the approved Architectural design
 - d. Additional services for Bidding or Construction Administration (or any other services beyond those noted herein) shall be as requested and performed for additional fee based on hourly rates (see attached)
3. Fee Proposal: Lump Sum - \$80,000.00
4. Our schedule would be 10 weeks to complete Construction Documents once a signed contract is delivered. 2 weeks for Schematic Design; 3 weeks for Design Development; 5 weeks for Construction Documents.



Doug Thornton, AIA, LEED ^{BD+C} - President

**RESOLUTION OF THE MAYOR AND BOARD OF ALDERMEN
OF THE CITY OF SOUTHAVEN, MISSISSIPPI AMEND FISCAL YEAR 2024
BUDGET**

The Mayor and Board of Aldermen of the City of Southaven, Mississippi (the "City"), considered the matter of the final amendment for the FY 2024 City Budget.

WHEREAS, pursuant to Miss. Code 21-35-25, the City desires to amend its FY2024 budget to finalize and balance; and

WHEREAS, this amendment records revenues received for grants and money spent from prior year funds on items previously approved in a prior year but received in fiscal year 2024; and

WHEREAS, in addition, this amendment utilizes unspent funds to cover additional funds spent within City Departments, along with recording the revenues and expenses from the Amphitheater; and

WHEREAS, as set forth in Exhibit A, the FY2024 budget is balanced as required by Mississippi law; and

NOW THEREFORE BE IT RESOLVED AS FOLLOWS:

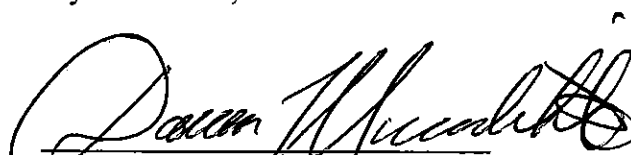
1. The City Board approves the budget amendment as set forth in Exhibit A and authorizes the Mayor or Finance Director or their designee to take any and all actions for such amendment.
2. The City is authorized to publish within two (2) weeks of this action in the same manner as the final adopted budget. This publication shall contain a description of the amendment, the amount of money and funds affected, and a detailed statement explaining the need and purpose of the amendment. The vote of each member of the municipality's governing authority on each amendment shall be included in the publication or posted notice.
3. The Mayor or Finance Director or their designee are authorized to take all actions to further effectuate the intent of this Resolution.

REMAINDER OF PAGE LEFT BLANK


Following the reading of the foregoing Resolution, Alderman Flores made the motion and Alderman Payne seconded the motion for its adoption. The Mayor put the question to a roll call vote, and the result was as follows:

Alderman George Payne	YES
Alderman Kristian Kelly	YES
Alderman Charlie Hoots	YES
Alderman William Jerome	YES
Alderman Joel Gallagher	ABSENT
Alderman John David Wheeler	YES
Alderman Raymond Flores	YES

RESOLVED AND DONE this 22nd day of October, 2024.


DARREN MUSSELWHITE, MAYOR

ATTEST:


CITY CLERK



Fund Description	Budget for FYE 9/30/2024
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GENERAL FUND

REVENUE

GENERAL PROPERTY TAXES	\$ (30,700,000)
LICENSES & PERMITS	(823,575)
INTERGOVERNMENTAL	(26,427,000)
CHARGES FOR SERVICES	(4,601,700)
FINES	(7,002,500)
FRANCHISE TAXES	(2,465,000)
GRANTS	(2,073,166)
OTHER	(1,050,608)
	<hr/>
TOTAL REVENUE	\$ (75,143,549)

EXPENDITURES

GENERAL GOVERNMENT

PERSONNEL SERVICES	5,061,400
SUPPLIES	346,950
OTHER SERVICES & CHARGES	18,235,291
	<hr/>
TOTAL GENERAL GOVERNMENT	23,643,641

PUBLIC SAFETY

POLICE

PERSONNEL SERVICES	16,894,400
SUPPLIES	662,300
OTHER SERVICES & CHARGES	2,148,340
	<hr/>
TOTAL POLICE	19,705,040

FIRE

PERSONNEL SERVICES	12,360,127
SUPPLIES	372,300
OTHER SERVICES & CHARGES	989,100
	<hr/>
TOTAL FIRE	13,721,527

TOTAL PUBLIC SAFETY	33,426,567
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PUBLIC WORKS

PERSONNEL SERVICES	1,416,000
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SUPPLIES	454,500
OTHER SERVICES & CHARGES	430,000
TOTAL PUBLIC WORKS	<u>2,300,500</u>

CULTURE & RECREATION

PERSONNEL SERVICES	3,781,800
SUPPLIES	770,000
OTHER SERVICES & CHARGES	3,469,650
TOTAL CULTURE & RECREATION	<u>8,021,450</u>

HEALTH & WELFARE

PERSONNEL SERVICES	384,353
SUPPLIES	29,000
OTHER SERVICES & CHARGES	48,300
TOTAL HEALTH & WELFARE	<u>461,653</u>

CAPITAL OUTLAY	4,769,954
TRANSFERS OUT	5,136,558

TOTAL EXPENDITURES	77,760,323
--------------------	------------

TRANSFERS IN	-
PRIOR YEAR OBLIGATED CASH	(2,616,774)

TOTAL EXP& YEAR END BALANCE	-
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BOND FUNDED CAPITAL PROJECTS FUND

REVENUE

BOND PROCEEDS	(12,288,325)
CAPITAL GRANT PROCEEDS	(4,795,619)
OTHER	(981,000)
	<u>(18,064,944)</u>

TOTAL REVENUES	(18,064,944)
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EXPENDITURES

CAPITAL PROJECTS	<u>22,505,784</u>
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TOTAL EXPENDITURES	22,505,784
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TRANSFERS IN	(4,440,840)
PRIOR YEAR OBLIGATED CASH	-

TOTAL EXP& YEAR END BALANCE -

TOURISM FUND

REVENUE

INTERGOVERNMENTAL (3,300,000)
OTHER (310,500)

TOTAL REVENUES (3,610,500)

EXPENDITURES

PARK IMPROVEMENTS 5,443,662
OTHER 258,000

TOTAL EXPENDITURES 5,701,662

TRANSFERS IN (709,121)
PRIOR YEAR OBLIGATED CASH (1,382,041)

TOTAL EXP & YEAR END BAL -

DEBT SERVICE FUND

REVENUE

GENERAL PROPERTY TAX (6,477,000)

TOTAL REVENUE (6,477,000)

EXPENDITURES

DEBT SERVICE 6,477,000

TOTAL EXPENDITURES 6,477,000

TOTOAL EXP & YEAR END BAL -

AMPHITHEATER FUND

REVENUES

TICKET SALES (3,021,600)
RETAIL SALES (400,000)
OTHER (280,000)

TOTAL REVENUES	(3,701,600)
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EXPENDITURES

PROFESSIONAL SERVICES	2,275,000
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OTHER SERVICES & CHARGES	<u>1,426,600</u>
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TOTAL EXPENDITURES	3,701,600
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TOTOAL EXP & YEAR END BAL	-
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UTILITY FUND

REVENUES

CHARGES FOR SERVICES	(16,486,000)
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OTHER	<u>(167,200)</u>
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TOTAL REVENUES	(16,653,200)
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EXPENDITURES

PERSONNEL SERVICES	2,702,336
--------------------	-----------

SUPPLIES	912,500
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CAPITAL OUTLAY	2,392,935
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DEBT SERVICE	3,588,929
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OTHER SERVICES & CHARGES	<u>7,256,500</u>
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TOTAL EXPENDITURES	16,853,200
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TRANSFERS IN	-
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PRIOR YEAR OBLIGATED CASH	(200,000)
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TOTAL EXP & YEAR END BAL	-
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SANITATION FUND

REVENUES

CHARGES FOR SERVICES	(4,466,067)
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MISCELLANEOUS REVENUES	<u>(13,000)</u>
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TOTAL REVENUES	(4,479,067)
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EXPENDITURES

PERSONNEL SERVICES	189,993
PROFESSIONAL SERVICES	4,760,074
OTHER	<u>36,000</u>

TOTAL EXPENDITURES 4,986,067

TRANSFERS IN -

PRIOR YEAR OBLIGATED CASH (507,000)

TOTAL EXP & YEAR END BAL -

CITY OF SOUTHAVEN

Top of Mississippi

8710 Northwest Drive
Southaven, MS 388671



Phone: 662.393.6939
Fax: 662.393.7294

October 16, 2024
Jarrell Group, PLLC
111 East Troy St., Suite C
Tupelo, MS 38804

This representation letter is provided in connection with your audit of the financial statements of City of Southaven, which comprise the respective financial position of the governmental activities, the business-type activities, and the aggregate remaining fund information as of September 30, 2023, and the respective changes in financial position and, where applicable, cash flows for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of October 16, 2024, the following representations made to you during your audit.

Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated December 19, 2023, including our responsibility for the preparation and fair presentation of the financial statements and for preparation of the supplementary information in accordance with the applicable criteria.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
- 3) We acknowledge our responsibility 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.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) The methods, significant assumptions, and data used in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement, or disclosure that is reasonable in accordance with U.S. GAAP.
- 6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with U.S. GAAP.

- 7) Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements or in the schedule of findings and questioned costs.
- 8) The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole for each opinion unit. A list of the uncorrected misstatements is attached to the representation letter.
- 9) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
- 10) Guarantees, whether written or oral, under which the City of Southaven is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

- 11) We have provided you with:
 - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
 - b) Additional information that you have requested from us for the purpose of the audit.
 - c) Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
 - d) Minutes of the meetings of the City of Southaven or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 12) All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- 13) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 14) We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
 - 1) Management,
 - 2) Employees who have significant roles in internal control, or
 - 3) Others where the fraud could have a material effect on the financial statements.
- 15) We have no knowledge of any allegations of fraud or suspected fraud affecting the entity's financial statements communicated by employees, former employees, regulators, or others.
- 16) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
- 17) We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
- 18) We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.

Government—specific

- 19) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 20) We have a process to track the status of audit findings and recommendations.
- 21) We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- 22) We have identified to you any investigations or legal proceedings that have been initiated with respect to the period under audit.
- 23) We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.
- 24) The City of Southaven has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.
- 25) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.

- 26) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- 27) As part of your audit, you assisted with preparation of the financial statements, related notes, and schedule of expenditures of federal awards. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements, disclosures, and schedule of expenditures of federal awards.
- 28) The City of Southaven has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 29) The City of Southaven has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 30) The financial statements properly classify all funds and activities in accordance with GASBS No. 34 , as amended.
- 31) All funds that meet the quantitative criteria in GASBS Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- 32) Components of net position (net investment in capital assets; restricted; and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
- 33) Provisions for uncollectible receivables have been properly identified and recorded.
- 34) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- 35) Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- 36) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 37) Deposits and investment securities and derivative instruments are properly classified as to risk and are properly disclosed.
- 38) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated or amortized.
- 39) We have appropriately disclosed the City of Southaven's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
- 40) We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.
- 41) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
- 42) With respect to federal award programs:
 - a) We are responsible for understanding and complying with and have complied 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), including requirements relating to preparation of the schedule of expenditures of federal awards.
 - b) We acknowledge our responsibility for preparing and presenting the schedule of expenditures of federal awards (SEFA) and related disclosures in accordance with the requirements of the

Uniform Guidance, and we believe the SEFA, including its form and content, is fairly presented in accordance with the Uniform Guidance. The methods of measurement or presentation of the SEFA have not changed from those used in the prior period and we have disclosed to you any significant assumptions and interpretations underlying the measurement or presentation of the SEFA.

- c) If the SEFA is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the SEFA no later than the date we issue the SEFA and the auditor's report thereon.
- d) We have identified and disclosed to you all of our government programs and related activities subject to the Uniform Guidance compliance audit, and have included in the SEFA, expenditures made during the audit period for all awards provided by federal agencies in the form of federal awards, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other direct assistance.
- e) We are responsible for understanding and complying with, and have complied with, the requirements of federal statutes, regulations, and the terms and conditions of federal awards related to each of our federal programs and have identified and disclosed to you the requirements of federal statutes, regulations, and the terms and conditions of federal awards that are considered to have a direct and material effect on each major program.
- f) We are responsible for establishing, designing, implementing, and maintaining, and have established, designed, implemented, and maintained, effective internal control over compliance for federal programs that provides reasonable assurance that we are managing our federal awards in compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a material effect on our federal programs. We believe the internal control system is adequate and is functioning as intended.
- g) We have made available to you all federal awards (including amendments, if any) and any other correspondence with federal agencies or pass-through entities relevant to federal programs and related activities.
- h) We have received no requests from a federal agency to audit one or more specific programs as a major program.
- i) We have complied with the direct and material compliance requirements (except for noncompliance disclosed to you), including when applicable, those set forth in the *OMB Compliance Supplement* relating to federal awards and [have identified and disclosed to you all amounts questioned and all known noncompliance with the direct and material compliance requirements of federal awards OR confirm that there were no amounts questioned and no known noncompliance with the direct and material compliance requirements of federal awards].
- j) We have disclosed any communications from federal awarding agencies and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.
- k) We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.
- l) Amounts claimed or used for matching were determined in accordance with relevant guidelines in OMB's Uniform Guidance (2 CFR part 200, subpart E).
- m) We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.
- n) We have made available to you all documentation related to compliance with the direct and material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
- o) We have disclosed to you the nature of any subsequent events that provide additional evidence about conditions that existed at the end of the reporting period affecting noncompliance during the reporting period.

- p) There are no such known instances of noncompliance with direct and material compliance requirements that occurred subsequent to the period covered by the auditor's report.
- q) No changes have been made in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies or material weaknesses in internal control over compliance, subsequent to the period covered by the auditor's report.
- r) Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the financial statements have been prepared.
- s) The copies of federal program financial reports provided you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.
- t) We have charged costs to federal awards in accordance with applicable cost principles.
- u) We are responsible for and have ensured the reporting package does not contain protected personally identifiable information.
- v) We are responsible for and have accurately prepared the auditee section of the Data Collection Form as required by the Uniform Guidance.

Signature: _____
Title: _____

David M. ...
Mayor

Signature: _____
Title: _____

Andrea Graude
Finance Director

Client: **City of Southaven, Mississippi**
 Engagement: **2023 - 09/30/2023**
 Period Ending: **9/30/2023**
 Trial Balance: **TB**
 Workpaper: **3700.10 - Proposed JE Report**

Account	Description	W/P Ref	Debit	Credit
Proposed JE # 22		4100.02		
	To adjust cash balances.			
00-000-000-00-1101	POOLED CASH ACCOUNT		10,562.00	
10-000-000-00-1003	EQUITY IN POOLED CASH		10,562.00	
00-000-000-00-1203	FIRST COMM BK CD#1021878738		7,681.00	
00-000-000-00-2101	ACCOUNTS PAYABLE			10,562.00
10-100-160-00-6110	MATERIALS			10,562.00
00-000-000-00-5101	INTEREST EARNINGS			7,681.00
Total			28,805.00	28,805.00

**COMMUNICATION WITH THOSE CHARGED WITH
GOVERNANCE AT THE CONCLUSION OF THE AUDIT**

Honorable Mayor and Board of Aldermen
City of Southaven, Mississippi

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of the City of Southaven, Mississippi, as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the City of Southaven's basic financial statements as listed in the table of contents. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated December 19, 2023. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by City of Southaven, Mississippi are described in Note 1 to the financial statements. Two new accounting policies were adopted during 2023. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting the City may differ significantly from those expected. The most sensitive estimate affecting the financial statements was:

Management's estimate of the allowance for uncollectible accounts receivable is based on historical collection rates and an analysis of the collectability of each individual. We evaluated the key factors and assumptions used to develop the allowance in determining that it is reasonable in relation to the financial statements taken as a whole.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated October 16, 2024.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Matters

We applied certain limited procedures to the schedule of the City's proportionate share of the net pension liability, the schedule of the City's contributions, and the notes to the required supplementary information, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

This information is intended solely for the use of the Mayor, Council, and management of City of Southaven, Mississippi and is not intended to be, and should not be, used by anyone other than these specified parties.

Jarrell Group, PLLC

Jarrell Group, PLLC
Tupelo, Mississippi
October 16, 2024

City of Southaven, Mississippi

Financial Statements For the year ended September 30, 2023

Jarrell Group, PLLC
Tupelo, Mississippi
Certified Public Accountants

CITY OF SOUTHAVEN, MISSISSIPPI
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September 30, 2023

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INDEPENDENT AUDITORS' REPORT

INDEPENDENT AUDITORS' REPORT

Honorable Mayor and Board of Aldermen
City of Southaven, Mississippi

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Southaven, Mississippi as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Southaven, Mississippi, as of September 30, 2023, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City of Southaven, Mississippi and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

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 Southaven, 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 and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City of Southaven, 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 judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Southaven, 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, budgetary comparison schedule and corresponding notes, the schedule of the City's proportionate share of the net pension liability and the schedule of the City's contributions, and the schedule of changes in the total OPEB liability and related ratios on pages 9 through 18 and 60 through 68, respectively, 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 City of Southaven, Mississippi's basic financial statements. The accompanying combining balance sheet – non-major governmental funds, the combining statement of revenues, expenditures and changes in fund balances – non-major governmental funds, and schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal award is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information is comprised of the schedule of surety bonds for municipal officials but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 16, 2024, on our consideration of the City of Southaven, Mississippi's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of City of Southaven, 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 Southaven, Mississippi's internal control over financial reporting and compliance.

Jarrell Group, PLLC

Jarrell Group, PLLC
Tupelo, Mississippi
October 16, 2024

MANAGEMENT'S DISCUSSION AND ANALYSIS

CITY OF SOUTHAVEN, MISSISSIPPI
Management's Discussion and Analysis
September 30, 2023

Required Supplemental Information for the year ended September 30, 2023

As management of the City of Southaven (the "City"), we offer readers of the City's financial statements this narrative overview and analysis of the financial activities for the fiscal year ended September 30, 2023. We encourage readers to read the information presented here in conjunction with additional information that we have furnished in the City's financial statements, which follow this narrative.

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 fiscal year by \$40,626,672 (total net position). This compares to the previous year when assets and deferred outflows exceeded liabilities and deferred inflows by \$43,862,051.
- The City's total net position decreased by \$3,235,379 when compared to 2022. Net position of the City's governmental activities decreased \$20,972,788, mainly due to a transfer of capital assets to the Amphitheater Fund and an increase in Pension Expense. Net position of the business-type activities increased \$17,737,406 when compared to 2022.
- As of the close of the current fiscal year, the City's governmental funds reported combined fund balance of \$13,636,222 an decrease of \$2,833,710 in comparison with the prior year. At the end of the current fiscal year, unassigned fund balance for the General Fund was \$10,216,465, or 15.9% of total general fund expenditures for the fiscal year.
- The City's total debt is \$64,353,013. No new debt was issued in the current fiscal year. Debt in the amount of \$7,552,299 was repaid during the current fiscal year.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements consist of three components; 1) governmentwide financial statements, 2) fund financial statements, and 3) notes to the financial statements. The basic financial statements present two different views of the City through the use of government-wide statements and fund financial statements. In addition to the basic financial statements, this report contains required supplementary information, supplementary information and other information that will enhance the reader's understanding of the financial condition of the City.

Basic Financial Statements

The first two statements (Pages 20 and 21) in the basic financial statements are the Government-wide Financial Statements. They provide both short and long-term information about the City's financial status.

The next statements (Pages 22, 24, 26 and 27) are Fund Financial Statements. These statements focus on the activities of the individual parts of the City government. These statements provide more detail than the government-wide statements. There are two parts to the Fund Financial Statements: 1) the governmental funds statements; and 2) the proprietary fund statements.

The next section of the basic financial statements is the notes. The notes to the financial statements explain in detail some of the data contained in those statements.

CITY OF SOUTHAVEN, MISSISSIPPI
Management's Discussion and Analysis
September 30, 2023

Required Supplementary Information

After the notes, required supplementary information is provided to show budgetary information required by Governmental Accounting Standards Board for the General Fund. Additionally, the Schedule of the City's Proportionate Share of the Net Pension Liability, the Schedule of the City's Contributions and the Schedule of Changes in the Total OPEB Liability and Related Ratios are included in this section.

Supplementary Information

The Schedule of Federal Expenditures can be found in this section.

Other Schedules

A Schedule of Surety Bonds for Municipal Officials can be found in this section of the report.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide the reader with a broad overview of the City's finances, similar in format to a financial statement of a private-sector business. The government-wide statements provide short and long-term information about the City's financial status as a whole. These statements are prepared using the economic resources measurement focus and the accrual basis of accounting.

The two government-wide statements report the City's net position and how it has changed. Net position is the difference between the City's total assets, deferred outflows of resources, total liabilities and deferred inflows of resources. Measuring net position is one way to gauge the City's financial condition.

The government-wide statements are divided into two categories: 1) governmental activities and 2) business-type activities. The governmental activities include most of the City's basic services such as public safety, parks and recreation, and general administration. Property tax and sales tax finance most of these activities. The business-type activities are those that the City charges customers to provide. These include the water and sewer and sanitation services offered by the City.

The government-wide financial statements are on pages 27 and 28 of this report.

Fund Financial Statements

The fund financial statements provide a more detailed look at the City's most significant activities. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like all other governmental entities in Mississippi, uses fund accounting to ensure and reflect compliance (or non-compliance) with finance-related legal requirements. All of the funds of City can be divided into two categories: governmental funds and proprietary funds.

CITY OF SOUTHAVEN, MISSISSIPPI
Management's Discussion and Analysis
September 30, 2023

Governmental Funds - Governmental funds are used to account for those functions reported as governmental activities in the government-wide financial statements. Most of the City's basic services are accounted for in governmental funds. These funds focus on how assets can readily be converted into cash flow in and out, and what monies are left at year-end that will be available for spending in the next year. Governmental funds are reported using an accounting method called *modified accrual accounting* that provides a short-term spending focus. As a result, the governmental fund financial statements give the reader a detailed short-term view that helps him or her determine if there are more or less financial resources available to finance the City's programs. The relationship between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds is described in a reconciliation that is a part of the fund financial statements.

The City adopts an annual budget for its General Fund. The budget is a legally adopted document that incorporates input from the management of the City, and the decisions of the Board about which services to provide and how to pay for them. It also authorizes the City to obtain funds from identified sources to finance these current period activities. The budgetary comparison statement uses the budgetary basis of accounting and is presented using the same format, language, and classifications as the legal budget document. The statement shows four columns: 1) the original budget as adopted by the board; 2) the final budget as amended by the board; 3) the actual resources, charges to appropriations, and ending balances in the General Fund; and 4) the difference or variance between the final budget and the actual resources and charges. To account for the difference between the budgetary basis of accounting and the modified accrual basis, a reconciliation showing the differences in the reported activities is shown at the end of the budgetary statement.

Proprietary Funds - The City has one type of proprietary fund.

Enterprise Funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City uses enterprise funds to account for its water and sewer, sanitation, and amphitheater operations. These funds are the same as those functions shown in the business-type activities in the Statement of Net Position and the Statement of Activities.

Notes to the Financial Statements - The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements begin on page 31 of this report.

CITY OF SOUTHAVEN, MISSISSIPPI
Management's Discussion and Analysis
September 30, 2023

Government-Wide Financial Analysis

As year-to-year financial information is accumulated on a consistent basis, changes in the net position may be observed and used to discuss the changing financial position of the City as a whole.

The City's assets and deferred outflows exceeded liabilities and deferred inflows by \$40,626,672 at the close of the most recent fiscal year. This is a \$3,235,379 decrease over last year's net position of \$43,862,051. Tables A-1 and A-2 provide a summary of the City's net position at September 30, 2023 and 2022.

Table A-1
City of Southaven's Net Position

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2023	2022	2023	2022	2023	2022
Current & other assets	\$ 29,748,449	\$ 12,772,070	\$ 22,363,494	\$ 21,589,491	\$ 52,111,943	\$ 34,361,561
Capital assets	102,469,308	125,251,366	59,656,499	40,057,629	162,125,807	165,308,995
Total assets	<u>132,217,757</u>	<u>138,023,436</u>	<u>82,019,993</u>	<u>61,647,120</u>	<u>214,237,750</u>	<u>199,670,556</u>
Total deferred outflows	19,608,669	11,630,260	2,200,749	1,112,148	21,809,418	12,742,408
Current liabilities	13,810,458	12,614,306	7,346,159	5,758,954	21,156,617	18,373,260
Noncurrent liabilities	140,783,624	118,620,590	30,820,118	28,804,884	171,603,742	147,425,474
Total liabilities	<u>154,594,082</u>	<u>131,234,896</u>	<u>38,166,277</u>	<u>34,563,838</u>	<u>192,760,359</u>	<u>165,798,734</u>
Total deferred inflows	2,538,511	2,752,179	121,626	-	2,660,137	2,752,179
Net position:						
Net investment in capital assets	62,236,192	68,927,448	35,536,602	13,228,834	97,772,794	82,156,282
Restricted	3,416,765	4,228,985	-	3,088,489	2,361,224	7,317,474
Unrestricted (deficit)	<u>(70,959,124)</u>	<u>(57,489,812)</u>	<u>10,396,237</u>	<u>11,878,107</u>	<u>(59,507,346)</u>	<u>(45,611,705)</u>
Total net position	<u>\$ (5,306,167)</u>	<u>\$ 15,666,621</u>	<u>\$ 45,932,839</u>	<u>\$ 28,195,430</u>	<u>\$ 40,626,672</u>	<u>\$ 43,862,051</u>

The largest portion of net position, \$97,772,794 is reflected in the City's investment in capital assets (such as land, buildings, machinery, and equipment), less any related debt still outstanding that was issued to acquire those items. The City uses these capital assets to provide services to citizens: consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of the outstanding related debt the resources needed to repay that debt must be provided by other sources, since the capital assets cannot be used to liquidate these liabilities.

There is a deficit of \$59,507,346 in unrestricted net position due to recording of unfunded pension liabilities under GASB 68. Please refer to Note 9.

Changes in net position - Approximately 29.2% of the City's total revenues come from property taxes, with 55.5% of all revenue coming from some type of tax. (See Table A-2.) This compares to 35.0% and 64.7% for the fiscal year ended September 30, 2022. Another 31.9% comes from fees charged for services, and the balance is from operating and capital grants and contributions and investment earnings.

CITY OF SOUTHAVEN, MISSISSIPPI
Management's Discussion and Analysis
September 30, 2023

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

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

	Governmental Activities		Business-Type Activities		Total Primary Government	
	<u>2023</u>	<u>2022</u>	<u>2023</u>	<u>2022</u>	<u>2023</u>	<u>2022</u>
Revenues						
Program revenues:						
Charges for services	\$ 11,636,373	\$ 11,828,803	\$ 24,080,521	\$ 17,214,784	\$ 35,716,894	\$ 29,043,587
Operating grants	1,142,750	-	-	-	1,142,750	-
Capital grants	11,151,917	1,317,527	-	-	11,151,917	1,317,527
Total program revenues	<u>23,931,040</u>	<u>13,146,330</u>	<u>24,080,521</u>	<u>17,214,784</u>	<u>48,011,561</u>	<u>30,361,114</u>
General revenues:						
Property taxes	32,723,540	31,445,095	-	-	32,723,540	31,445,095
Sales tax	23,982,738	21,724,254	-	-	23,982,738	21,724,254
Tourism tax	3,447,662	2,996,324	-	-	3,447,662	2,996,324
Other general revenues	3,091,906	3,111,090	871,490	127,772	3,963,396	3,238,862
Total general revenues	<u>63,245,846</u>	<u>59,276,763</u>	<u>871,490</u>	<u>127,772</u>	<u>64,117,336</u>	<u>59,404,535</u>
Total revenues	<u>87,176,886</u>	<u>72,423,093</u>	<u>24,952,011</u>	<u>17,342,556</u>	<u>112,128,897</u>	<u>89,765,649</u>
Expenses						
General government	21,071,528	22,648,091	-	-	21,071,528	22,648,091
Public safety	44,289,985	31,132,853	-	-	44,289,985	31,132,853
Public works	6,527,138	3,378,646	-	-	6,527,138	3,378,646
Culture and recreation	10,853,140	10,301,345	-	-	10,853,140	10,301,345
Health and welfare	524,579	365,901	-	-	524,579	365,901
Tourism and convention	2,667,739	447,762	-	-	2,667,739	447,762
Interest on long-term debt	1,168,114	1,119,349	-	-	1,168,114	1,119,349
Utility	-	-	17,020,864	13,600,374	17,020,864	13,600,374
Sanitation	-	-	4,466,185	3,415,415	4,466,185	3,415,415
Amphitheater	-	-	6,775,004	-	6,775,004	-
Total expenses	<u>87,102,223</u>	<u>69,393,947</u>	<u>28,262,053</u>	<u>17,015,789</u>	<u>115,364,276</u>	<u>86,409,736</u>
Excess (deficiency) of revenues over (under) expenses	74,663	3,029,146	(3,310,042)	326,767	(3,235,379)	3,355,913
Transfers	(21,047,451)	-	21,047,451	-	-	-
Change in net position	<u>(20,972,788)</u>	<u>3,029,146</u>	<u>17,737,409</u>	<u>326,767</u>	<u>(3,235,379)</u>	<u>3,355,913</u>
Net position—beginning, As previously stated	15,666,621	17,205,698	28,195,430	33,990,126	43,862,051	51,195,824
Prior period adjustment	-	(4,568,223)	-	(6,121,463)	-	(10,689,686)
Net position—beginning, As restated	15,666,621	12,637,475	28,195,430	27,868,663	43,862,051	40,506,138
Net position—ending	<u>\$ (5,306,167)</u>	<u>\$ 15,666,621</u>	<u>\$ 45,932,839</u>	<u>\$ 28,195,430</u>	<u>\$ 40,626,672</u>	<u>\$ 43,862,051</u>

CITY OF SOUTHAVEN, MISSISSIPPI
Management's Discussion and Analysis
September 30, 2023

Governmental Activities

Governmental activities decreased the City's net position by \$20,972,788. Key elements of this decrease are as follows:

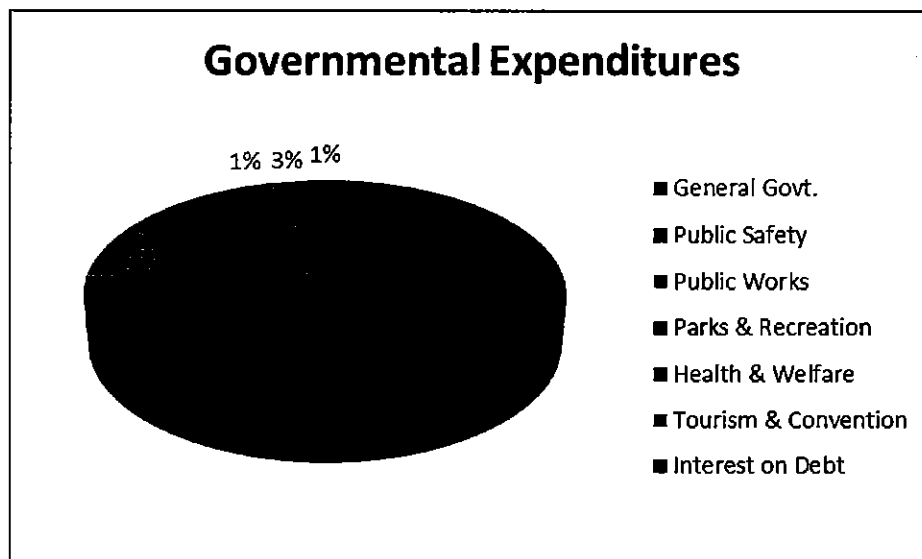
- There was a transfer of capital assets in the amount of \$18,047,451 to the new Amphitheater Fund.
- A net pension adjustment of \$13,081,580, contributed to the net position decrease.

The largest funding sources for the City's governmental activities, as a percent of total revenues, are property taxes 37.5%, sales taxes 27.5%, and charges for services 13.4%.

The largest expense categories for the City's governmental activities are public safety 50.8%, general government 24.2%, and culture and recreation 12.5%.

Governmental activities expenses are broken out by department as follows:

Chart 1



Business-Type Activities

Business-type activities increased the City's net position by \$17,737,409. Key elements of this increase are as follows:

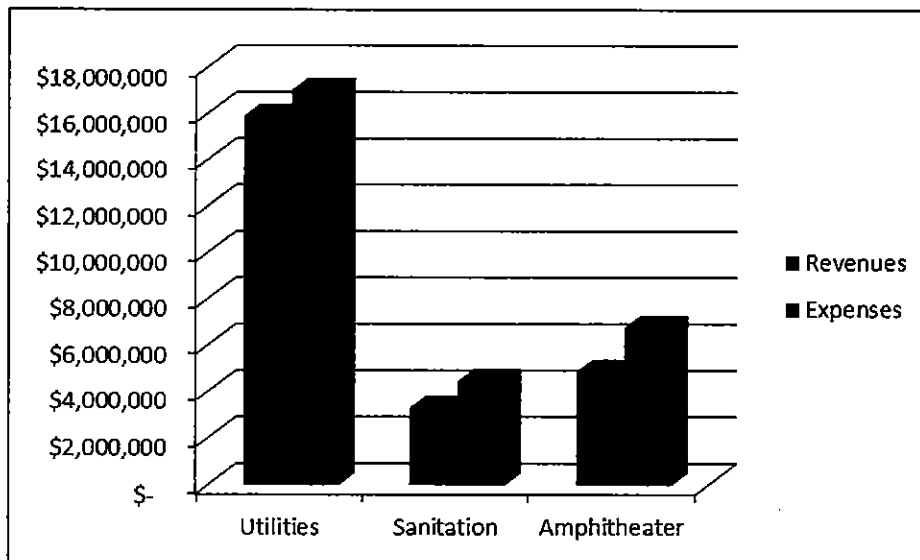
- There was a transfer of capital assets in the amount of \$18,047,451 to the new Amphitheater Fund.
- Charges for services increased approximately \$6,900,000 due to the reopening of the Amphitheater and increased Utility fees.
- Expenses increased from the prior year mainly due to the increase in pension expense and Utility system repairs and maintenance.

CITY OF SOUTHAVEN, MISSISSIPPI
Management's Discussion and Analysis
September 30, 2023

Charges for services are the major revenue categories for the enterprise funds. Total business-type revenues are comprised of \$15,883,850 for utilities, \$3,317,982 for sanitation, and \$4,878,689 for the amphitheater fund.

Business type revenues compared to expenses are as follows:

Chart 2



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, unassigned 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, unassigned fund balance of the general fund was \$10,216,465, which comprised 90.6% of total general fund balance. As a measure of the general fund's liquidity, it may be useful to compare both the fund balance, assigned and unassigned, to total fund expenditures. Total fund balance represents 16.9% of total fund expenditures. The fund balance of the City's general fund decreased by \$770,050 during the current fiscal year.

Capital Projects Fund - The capital projects fund, the Bond Funded Capital Projects Fund, account 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 \$285,035.

Debt Service Fund - The debt service fund has a total fund balance of \$706,156, all of which is restricted for the payment of debt service. The net increase in fund balance during the current year was \$182,082.

CITY OF SOUTHAVEN, MISSISSIPPI
Management's Discussion and Analysis
September 30, 2023

Special Revenue Fund - The special revenue fund, the Tourism and Convention Fund, is used to account for the programs and projects primarily funded by grants or taxes from the federal and state governments. At the end of the current fiscal year, the fund balance was \$1,370,033, which will be used for future expenditures.

Proprietary Funds - The City's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. The net position of the proprietary funds at the end of the current fiscal year totaled \$45,932,839. Changes in net position, which totaled \$17,737,409, were as follows: the Utility Fund increased by \$2,563,828, the Sanitation Fund decreased by \$1,143,647, and the Amphitheater Fund increased by \$16,317,228.

General Fund Budgetary Highlights

During the fiscal year, the City revised the budget on several occasions. Generally, budget amendments fall into one of three categories: 1) amendments made to adjust the estimates that are used to prepare the original budget ordinance once exact information is available; 2) amendments made to recognize new funding amounts from external sources, such as Federal and State grants; and 3) increases in appropriations that become necessary to maintain services.

Revenues were more than budget amounts in fiscal year 2023 due to sales tax being higher than anticipated and an increase in fine and grant revenues. We budgeted conservatively as per normal. Actual expenditures in the current year were generally close to budget amounts.

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 its governmental and business-type activities as of September 30, 2023, amounted to \$162,125,807, net of accumulated depreciation of \$176,264,164. This investment in capital assets includes land, buildings, improvements other than buildings, machinery & equipment, infrastructure, and construction in progress.

This year, major capital asset projects or additions included:

- Getwell Road South Expansion - \$3,297,050
- Medline Pepperchase Road Extensions - \$1,788,390
- Bank Plus Amphitheatre Renovations - \$2,419,631
- Fire Service Ext. Ph. 3 - \$2,628,467
- Starlanding Water Supply Improvements - \$1,272,976

CITY OF SOUTHAVEN, MISSISSIPPI
Management's Discussion and Analysis
September 30, 2023

Table A-3
City of Southaven's Capital Assets

	Governmental Activities		Business-Type Activities		Total Primary Government	
	<u>2023</u>	<u>2022</u>	<u>2023</u>	<u>2022</u>	<u>2023</u>	<u>2022</u>
Land	\$ 8,047,521	\$ 8,047,521	\$ 579,036	\$ 579,036	\$ 8,626,557	\$ 8,626,557
Construction in progress	7,394,403	17,868,328	7,958,844	5,454,216	15,353,247	23,322,544
Buildings & improvements	59,698,209	66,240,701	19,644,864	1,131,573	79,343,073	67,372,274
Infrastructure	135,120,737	127,575,562	68,145,400	64,709,960	203,266,137	192,285,522
Equipment and vehicles	25,678,762	24,780,074	5,872,274	4,257,621	31,551,036	29,037,695
Leased equipment	249,913	376,843	-	744,057	249,913	1,120,900
Accumulated depreciation	(133,720,237)	(131,543,435)	(42,543,919)	(36,818,834)	(176,264,156)	(168,362,269)
Total	\$ 102,469,308	\$ 113,345,594	\$ 59,656,499	\$ 40,057,629	\$ 162,125,807	\$ 153,403,223

Additional information on the City's capital assets can be found in note 5 of the Basic Financial Statements.

Long-term Debt - As of September 30, 2023, the City had total bonded debt outstanding of \$64,353,013. All of this debt is backed by the full faith and credit of the City. The remainder of the City's debt represents bonds secured solely by specified revenue sources (i.e. revenue bonds), notes payable, and leases payable.

Table A-4
City of Southaven's Outstanding Debt

	Governmental Activities		Business-Type Activities		Total Primary Government	
	<u>2023</u>	<u>2022</u>	<u>2023</u>	<u>2022</u>	<u>2023</u>	<u>2022</u>
General obligation bonds	\$ 39,712,500	\$ 44,011,500	\$ 13,364,500	\$ 15,240,500	\$ 53,077,000	\$ 59,252,000
Notes payable	60,578	121,156	9,891,274	10,998,610	9,951,852	11,119,768
Bond premiums	460,038	556,731	882,614	999,002	1,342,652	1,555,733
Bond discounts	-	-	(18,491)	(22,187)	(18,491)	(22,189)
Total	\$ 40,233,116	\$ 44,689,387	\$ 24,119,897	\$ 27,215,925	\$ 64,353,013	\$ 71,905,312

Additional information regarding the City's long-term debt can be found in note 7.

Economic Factors and Next Year's Budgets and Rates

The following key economic indicators reflect the growth and prosperity of the City.

- Low unemployment. The City's unemployment rate of 2.5%, as of September 30, 2023, is below the State average of 3.2% and the national average of 3.8%.
- In 2021, Southaven's population was calculated, according to the United States Census most recent numbers, to be 55,429. This equates to roughly 30% of the total DeSoto County population and makes Southaven the 3rd largest city in Mississippi.

CITY OF SOUTHAVEN, MISSISSIPPI
Management's Discussion and Analysis
September 30, 2023

- Leading employers in Southaven include the DeSoto County School system, Baptist Memorial Hospital, Medline and Helen of Troy. Southaven has seen rapid growth in various industries. Google, Medline, and Spectra Laboratories have invested hundreds of millions of dollars in infrastructure and over 1,000 jobs.
- The Silo Square development in the Snowden district is the City's first "leisure and recreation" district. This development includes commercial and residential development and has already attracted many restaurants and retail stores with anticipation of more to come. It is walkable from the Snowden recreational area.

Budget Highlights for the Fiscal Year Ending September 30, 2024

Governmental Activities - Property taxes are anticipated to increase as the property assessments of the city increased significantly. Additionally, the City passed a millage rate increase of 3.05 mills for FY24. We also anticipate a moderate increase in sales tax. The City is generally conservative when budgeting revenues due to unknown economic factors. The City budgeted for 10 new police officers and 3 new fire personnel for fiscal year 2024. The City also budgeted for an increase in street resurfacing, 12 new police vehicles, large drainage improvement projects, and neighborhood park improvements. The budget also includes the addition of personnel in several departments as a result of the rapid City growth.

Business – type Activities - The water and sewer rates in the City are budgeted to remain static. General operating expenses should remain fairly constant over the next fiscal year, outside of any inflation that may naturally occur. The Sanitation fund was budgeted for no rate increase. However, the current sanitation contract terminated on April 30, 2024, and a new contract went into effect on May 1, 2024. As a result of this new contract, the City passed a sanitation rate increase of \$8 to offset the increase in the service contract.

Requests for Information

This report is designed to provide an overview of the City of Southaven's finances for those with an interest in this area. Questions concerning any of the information found in this report or requests for additional information should be directed to Andrea Glaude, Finance Director at (662) 280-2489.

BASIC FINANCIAL STATEMENTS

CITY OF SOUTHAVEN, MISSISSIPPI
Statement of Net Position
September 30, 2023

	Primary Government		Total
	Governmental Activities	Business-Type Activities	
Assets			
Cash and cash equivalents	\$ 7,691,714	\$ 19,705,597	\$ 27,397,311
Accounts receivable, net	54,552	2,377,191	2,431,743
Fines receivable, net	1,972,315	-	1,972,315
Intergovernmental receivables	3,871,937	-	3,871,937
Franchise tax receivable	561,621	-	561,621
Lease receivable	519,729	-	519,729
Other receivable	-	3,302	3,302
Due from other funds	6,608,154	47,861	6,656,015
Prepays	1,058,533	229,543	1,288,076
Restricted assets - cash	7,409,894	-	7,409,894
Capital assets not being depreciated	15,441,924	8,537,880	23,979,804
Capital assets, net of accumulated depreciation	87,027,384	51,118,619	138,146,003
Total assets	132,217,757	82,019,993	214,237,750
Deferred Outflows of Resources			
Deferred outflows on refunding	207,204	342,027	549,231
Deferred outflows - other post-employment benefits	42,133	-	42,133
Deferred outflows - pension	19,359,332	1,858,722	21,218,054
Total deferred outflows of resources	19,608,669	2,200,749	21,809,418
Liabilities			
Accounts payable	3,223,806	1,531,832	4,755,638
Accrued expenses	312,033	32,796	344,829
Accrued interest	144,752	81,974	226,726
Due to other funds	3,258,114	3,397,901	6,656,015
Unearned revenues	6,032,169	495,631	6,527,800
Customer deposits	839,584	1,806,025	2,645,609
Noncurrent liabilities:			
Accrued compensated absences	674,430	53,878	728,308
Net pension liability	94,558,311	6,646,343	101,204,654
Net other post-employment benefit liability	5,317,767	-	5,317,767
Long-term debt: due within one year	5,356,078	2,965,894	8,321,972
Long-term debt: due in more than one year	34,877,038	21,154,003	56,031,041
Total liabilities	154,594,082	38,166,277	192,760,359
Deferred Inflows of Resources			
Deferred revenues - leases	474,206	-	474,206
Deferred inflows - pension	-	121,626	121,626
Deferred inflows - other post employment benefits	2,064,305	-	2,064,305
Total deferred inflows of resources	2,538,511	121,626	2,660,137
Net Position			
Net investment in capital assets	62,236,192	35,536,602	97,772,794
Restricted for:			
Public safety	1,055,541	-	1,055,541
Culture and recreation	1,370,033	-	1,370,033
Capital projects	285,035	-	285,035
Debt service	706,156	-	706,156
Unrestricted (deficit)	(70,959,124)	10,396,237	(60,562,887)
Total net position	\$ (5,306,167)	\$ 45,932,839	\$ 40,626,672

The notes to the financial statements are an integral part of this statement.

CITY OF SOUTHAVEN, MISSISSIPPI
Statement of Activities
For the year ended September 30, 2023

Function / Program Activities	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Fines and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Primary Government							
Government Activities:							
General government	\$ 21,071,528	\$ 1,211,748	\$ 756,358	\$ -	\$ (19,103,422)	\$ -	\$ (19,103,422)
Public safety	44,289,985	7,161,703	386,392	168,687	(36,573,203)	-	(36,573,203)
Public works	6,527,138	-	-	10,983,230	4,456,092	-	4,456,092
Culture and recreation	10,853,140	2,996,623	-	-	(7,856,517)	-	(7,856,517)
Health and welfare	524,579	10,314	-	-	(514,265)	-	(514,265)
Tourism and convention	2,667,739	255,985	-	-	(2,411,754)	-	(2,411,754)
Interest on long-term debt	1,168,114	-	-	-	(1,168,114)	-	(1,168,114)
Total governmental activities	87,102,223	11,636,373	1,142,750	11,151,917	(63,171,183)	-	(63,171,183)
Business-Type Activities:							
Utility	17,020,864	15,883,850	-	-	-	(1,137,014)	(1,137,014)
Sanitation	4,466,185	3,317,982	-	-	-	(1,148,203)	(1,148,203)
Amphitheater	6,775,004	4,878,689	-	-	-	(1,896,315)	(1,896,315)
Total business-type activities	28,262,053	24,080,521	-	-	(4,181,532)	-	(4,181,532)
Total primary government	\$ 115,364,276	\$ 35,716,894	\$ 1,142,750	\$ 11,151,917	\$ (63,171,183)	\$ (4,181,532)	\$ (67,352,715)
General Revenues:							
Property taxes					\$ 32,723,540	\$ -	\$ 32,723,540
Sales taxes					23,982,738	-	23,982,738
Tourism taxes					3,447,662	-	3,447,662
Franchise taxes					2,065,325	-	2,065,325
Interest income					629,842	308,577	938,419
Gain (loss) on disposal of assets					7,141	-	7,141
Miscellaneous Transfers					389,598	562,913	952,511
					(21,047,451)	21,047,451	-
Total general revenues and transfers					42,198,395	21,918,941	64,117,336
Change in net position					(20,972,788)	17,737,409	(3,235,379)
Net position - beginning					15,666,621	28,195,430	43,862,051
Net position - ending					(5,306,167)	45,932,839	40,626,672

The notes to the financial statements are an integral part of this statement.

CITY OF SOUTHAVEN, MISSISSIPPI
Balance Sheet
Governmental Funds
September 30, 2023

	General Fund	Bond Funded Capital Projects Fund	Non-Major Governmental Funds	Total Governmental Funds
Assets				
Cash and cash equivalents	\$ 2,932,264	\$ 2,281,119	\$ 2,478,331	\$ 7,691,714
Accounts receivable, net	54,552	-	-	54,552
Fines receivable, net	1,972,315	-	-	1,972,315
Intergovernmental receivable	1,883,636	1,725,764	262,537	3,871,937
Franchise tax receivable	561,621	-	-	561,621
Leases receivable	519,729	-	-	519,729
Prepaid Items	1,058,533	-	-	1,058,533
Due from other funds	6,608,154	-	-	6,608,154
Restricted cash	7,409,894	-	-	7,409,894
Total assets	\$ 23,000,698	\$ 4,006,883	\$ 2,740,868	\$ 29,748,449
Liabilities				
Accounts payable	\$ 2,095,393	\$ 463,734	\$ 664,679	\$ 3,223,806
Accrued expenses	312,033	-	-	312,033
Due to other funds	-	3,258,114	-	3,258,114
Unearned revenues	6,032,169	-	-	6,032,169
Customer deposits	839,584	-	-	839,584
Total liabilities	9,279,179	3,721,848	664,679	13,665,706
Deferred Inflows of Resources				
Unavailable revenue - court fines	1,972,315	-	-	1,972,315
Unavailable revenue - leases	474,206	-	-	474,206
Total deferred inflows of resources	2,446,521	-	-	2,446,521
Fund Balances				
Nonspendable:				
Prepaid items	1,058,533	-	-	1,058,533
Restricted:				
Public safety	1,055,541	-	-	1,055,541
Culture and recreation	-	-	1,370,033	1,370,033
Capital projects	-	285,035	-	285,035
Debt service	-	-	706,156	706,156
Unassigned (deficit)	9,160,924	-	-	9,160,924
Total fund balances	11,274,998	285,035	2,076,189	13,636,222
Total liabilities, deferred revenues, and fund balances	\$ 23,000,698	\$ 4,006,883	\$ 2,740,868	\$ 29,748,449

The notes to the financial statements are an integral part of this statement.

CITY OF SOUTHAVEN, MISSISSIPPI
Reconciliation of Governmental Funds Balance Sheet
to the Statement of Net Position
For the year ended September 30, 2023

Total Fund Balances - Total Governmental Funds	\$ 13,636,222
Amounts reported for Governmental Activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not current financial resources and therefore are not reported in the governmental funds balance sheet.	102,469,308
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore they are not reported in the governmental funds balance sheet.	(40,233,116)
Interest on long-term debt is not accrued in the funds, but rather is recognized as an expenditure when due.	(144,752)
Accrued compensated absences are not due and payable in the current period and therefore they are not reported in the governmental funds balance sheet.	(674,430)
Net pension liabilities are not due and payable in the current period and therefore they are not reported in the governmental funds balance sheet.	(94,558,311)
Deferred outflows and inflows related to pensions are applicable to future periods and, therefore are not reported in the governmental funds balance sheet:	
Deferred outflows of resources related to defined benefit pension plan	19,359,332
Net other post-employment benefit liabilities are not due and payable in the current period and therefore they are not reported in the governmental funds balance sheet.	(5,317,767)
Deferred outflows and inflows related to other post-employment benefits are applicable to future periods and, therefore are not reported in the governmental funds balance sheet:	
Deferred outflows of resources related to other post-employment benefits	42,133
Deferred inflows of resources related to other post-employment benefits	(2,064,305)
Accrual of court fine revenues to qualify as financial resources.	1,972,315
Deferred amount on refunding of debt issuances.	<u>207,204</u>
Net position of governmental activities	<u><u>\$ (5,306,167)</u></u>

The notes to the financial statements are an integral part of this statement.

CITY OF SOUTHAVEN, MISSISSIPPI
Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental Funds
For the year ended September 30, 2023

	General Fund	Bond Funded Capital Projects Fund	Non-Major Governmental Funds	Total Governmental Funds
Revenues:				
General property taxes	\$ 26,990,541	\$ -	\$ 5,732,999	\$ 32,723,540
Sales tax	23,982,738	-	-	23,982,738
Tourism tax	-	-	3,447,662	3,447,662
Licenses and permits	952,572	-	-	952,572
Intergovernmental	1,142,750	-	-	1,142,750
Charges for services	4,795,777	-	255,985	5,051,762
Fines and forfeitures	3,955,289	-	-	3,955,289
Franchise taxes	2,065,325	-	-	2,065,325
Rents	190,487	-	-	190,487
Grant proceeds	4,076,366	7,075,551	-	11,151,917
Interest income	543,276	86,566	-	629,842
Miscellaneous	389,299	-	299	389,598
Total revenues	69,084,420	7,162,117	9,436,945	85,683,482
Expenditures:				
General government	18,754,593	-	-	18,754,593
Public safety	33,130,199	-	-	33,130,199
Public works	3,137,301	-	-	3,137,301
Culture and recreation	7,591,608	-	-	7,591,608
Health and welfare	392,969	-	-	392,969
Tourism and convention	-	-	2,667,739	2,667,739
Capital outlay	3,797,872	10,444,066	-	14,241,938
Debt service:				
Principal	-	-	4,359,578	4,359,578
Interest and other charges	-	-	1,251,917	1,251,917
Total expenditures	66,804,542	10,444,066	8,279,234	85,527,842
Excess (deficit) of revenues over (under) expenditures	2,279,878	(3,281,949)	1,157,711	155,640
Other financing sources (uses):				
Transfers to other funds	(3,060,578)	-	-	(3,060,578)
Transfers from other funds	-	-	60,578	60,578
Sale of assets	10,650	-	-	10,650
Total other financing sources (uses)	(3,049,928)	-	60,578	(2,989,350)
Net change in fund balances	(770,050)	(3,281,949)	1,218,289	(2,833,710)
Fund balances - beginning	12,045,048	3,566,984	857,900	16,469,932
Fund balances - ending	\$ 11,274,998	\$ 285,035	\$ 2,076,189	\$ 13,636,222

The notes to the financial statements are an integral part of this statement.

CITY OF SOUTHAVEN, MISSISSIPPI
Reconciliation of Governmental Funds Statement of Revenues, Expenditures and
Changes in Fund Balances to the Statement of Activities
For the year ended September 30, 2023

Total Fund Balances - Total Governmental Funds		\$ (2,833,710)
Amounts reported for Governmental Activities in the Statement of Activities are different because:		
Governmental funds report capital outlay as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount of capital assets recorded in the current period.	14,241,938	
Depreciation expense on capital assets is reported in the statement of activities, but they do not require the use of current financial resources. Therefore, depreciation expense is not reported as expenditures in the governmental funds.	(7,067,264)	
Revenues in the statement of activities that do not provide current financial resources and are not reported as revenues in the funds.	1,486,263	
The amortization of the bond premium is reported as a reduction to expense on the statement of activities.	96,693	
The amortization of the deferred refunding of debt issuances is reported as a increase to expense on the statement of activities.	(64,037)	
Governmental funds only report the disposal of capital assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal. This is the remaining basis of the capital assets sold.	(3,509)	
Transfer of governmental capital assets to the amphitheater fund.	(18,047,451)	
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:		
Adjustment to compensated absences liability	35,644	
Net pension adjustment	(13,081,580)	
Adjustment to other post-employment benefit liability	<u>(146,500)</u>	(13,192,436)
The change in accrued interest payable is reported as an expense on the statement of activities.	51,147	
Repayment and refunding of bond principal is an expenditure in governmental funds, but the repayment reduces long-term liabilities in the statement of net assets.	<u>4,359,578</u>	
Change in net position of governmental activities		\$ <u>(20,972,788)</u>

The notes to the financial statements are an integral part of this statement.

CITY OF SOUTHAVEN, MISSISSIPPI
Statement of Net Position
Proprietary Fund Types
September 30, 2023

	Business-Type Activities—Enterprise Funds			
	Utility Fund	Sanitation Fund (Non-Major)	Amphitheater Fund	Total
Assets				
Current Assets				
Cash and cash equivalents	\$ 17,775,932	\$ 701,283	\$ 1,228,382	\$ 19,705,597
Accounts receivable, net of allowance for doubtful accounts	1,664,060	401,895	311,236	2,377,191
Other receivables	2,470	832	-	3,302
Due from other funds	47,861	-	-	47,861
Prepays	186,761	42,782	-	229,543
Total current assets	<u>19,677,084</u>	<u>1,146,792</u>	<u>1,539,618</u>	<u>22,363,494</u>
Noncurrent Assets				
Land and other non-depreciable assets	8,537,880	-	-	8,537,880
Other capital assets, net of accumulated depreciation	33,346,305	221,979	17,550,335	51,118,619
Total noncurrent assets	<u>41,884,185</u>	<u>221,979</u>	<u>17,550,335</u>	<u>59,656,499</u>
Total assets	<u>61,561,269</u>	<u>1,368,771</u>	<u>19,089,953</u>	<u>82,019,993</u>
Deferred outflows of resources				
Deferred outflows on refunding	342,027	-	-	342,027
Deferred outflows - pension	1,784,128	74,594	-	1,858,722
Total deferred outflows of resources	<u>2,126,155</u>	<u>74,594</u>	<u>-</u>	<u>2,200,749</u>
Liabilities				
Current Liabilities				
Accounts payable	1,117,751	331,477	82,604	1,531,832
Accrued expenses	30,459	2,337	-	32,796
Accrued interest	81,974	-	-	81,974
Customer deposits	1,806,025	-	-	1,806,025
Unearned revenues	-	-	495,631	495,631
Due to other funds	1,155,550	47,861	2,194,490	3,397,901
Long-term debt: due within one year	2,965,894	-	-	2,965,894
Total current liabilities	<u>7,157,653</u>	<u>381,675</u>	<u>2,772,725</u>	<u>10,312,053</u>
Noncurrent Liabilities				
Compensated absences	49,321	4,557	-	53,878
Net pension liability	6,284,995	361,348	-	6,646,343
Long-term debt: due in more than one year	21,154,003	-	-	21,154,003
Total noncurrent liabilities	<u>27,488,319</u>	<u>365,905</u>	<u>-</u>	<u>27,854,224</u>
Total liabilities	<u>34,645,972</u>	<u>747,580</u>	<u>2,772,725</u>	<u>38,166,277</u>
Deferred inflows - pension	<u>-</u>	<u>121,626</u>	<u>-</u>	<u>121,626</u>
Net position				
Net Investment in capital assets	17,764,288	221,979	17,550,335	35,536,602
Unrestricted (deficit)	11,277,164	352,180	(1,233,107)	10,396,237
Total net position	<u>\$ 29,041,452</u>	<u>\$ 574,159</u>	<u>\$ 16,317,228</u>	<u>\$ 45,932,839</u>

See accompanying notes to financial statements.

CITY OF SOUTHAVEN, MISSISSIPPI
Statement of Revenues, Expenses and Changes in Net Position
Proprietary Funds
For the year ended September 30, 2023

	Business-Type Activities—Enterprise Funds			
	Utility Fund	Sanitation Fund (Non-Major)	Amphitheater Fund	Total
Operating revenues				
Sales	\$ 15,883,850	\$ 3,317,982	\$ 4,878,689	\$ 24,080,521
Miscellaneous	<u>422,407</u>	<u>4,556</u>	<u>135,950</u>	<u>562,913</u>
Total operating revenues	<u>16,306,257</u>	<u>3,322,538</u>	<u>5,014,639</u>	<u>24,643,434</u>
Operating expenses				
Personnel services	3,585,994	307,494	-	3,893,488
Contractual services	939,704	4,118,444	3,801,951	8,860,099
Repairs and maintenance	7,732,640	12	1,428,828	9,161,480
Other supplies and expenses	1,757,918	-	1,047,109	2,805,027
Depreciation and amortization	<u>2,337,824</u>	<u>40,235</u>	<u>497,116</u>	<u>2,875,175</u>
Total operating expenses	<u>16,354,080</u>	<u>4,466,185</u>	<u>6,775,004</u>	<u>27,595,269</u>
Net operating income	<u>(47,823)</u>	<u>(1,143,647)</u>	<u>(1,760,365)</u>	<u>(2,951,835)</u>
Non-operating revenues (expenses)				
Interest income	278,435	-	30,142	308,577
Interest expense	<u>(666,784)</u>	<u>-</u>	<u>-</u>	<u>(666,784)</u>
Total non-operating revenues (expenses)	<u>(388,349)</u>	<u>-</u>	<u>30,142</u>	<u>(358,207)</u>
Income (loss) before transfers	<u>(436,172)</u>	<u>(1,143,647)</u>	<u>(1,730,223)</u>	<u>(3,310,042)</u>
Transfers in	<u>3,000,000</u>	<u>-</u>	<u>18,047,451</u>	<u>21,047,451</u>
Change in net position	<u>2,563,828</u>	<u>(1,143,647)</u>	<u>16,317,228</u>	<u>17,737,409</u>
Net position - beginning	<u>26,477,624</u>	<u>1,717,806</u>	<u>-</u>	<u>28,195,430</u>
Net position - ending	<u>\$ 29,041,452</u>	<u>\$ 574,159</u>	<u>\$ 16,317,228</u>	<u>\$ 45,932,839</u>

See accompanying notes to financial statements.

CITY OF SOUTHAVEN, MISSISSIPPI
Statement of Cash Flows - Proprietary Funds
For the year ended September 30, 2023

	Business-Type Activities--Enterprise Funds			
	Utility Fund	Sanitation Fund (Non-Major)	Amphitheater Fund	Total
Cash flows from operating activities				
Cash received from customers	\$ 15,636,207	\$ 3,278,149	\$ 5,063,084	\$ 23,977,440
Payments for goods and services	(9,919,843)	(4,090,284)	(6,195,284)	(20,205,411)
Payments to employees	(2,519,167)	(171,872)	-	(2,691,039)
Other receipts (payments)	422,815	4,556	135,950	563,321
Net cash provided by (used in) operating activities	<u>3,620,012</u>	<u>(979,451)</u>	<u>(996,250)</u>	<u>1,644,311</u>
Cash flows from noncapital financing activities				
Due to (from) municipality	(47,861)	47,861	2,194,490	2,194,490
Transfers in (out)	3,000,000	-	18,047,451	21,047,451
Net cash provided by (used in) noncapital financing activities	<u>2,952,139</u>	<u>47,861</u>	<u>20,241,941</u>	<u>23,241,941</u>
Cash flows from capital and related financing activities				
Acquisition and construction of capital assets	(4,581,012)	(47,861)	(18,047,451)	(22,676,324)
Principal payments on debt	(2,983,336)	-	-	(2,983,336)
Interest payments on debt	(689,966)	-	-	(689,966)
Net cash provided by (used in) capital and related financing activities	<u>(8,254,314)</u>	<u>(47,861)</u>	<u>(18,047,451)</u>	<u>(26,349,626)</u>
Cash flows from investing activities				
Receipts of interest	278,435	-	30,142	308,577
Net cash provided by (used in) investing activities	<u>278,435</u>	<u>-</u>	<u>30,142</u>	<u>308,577</u>
Net increase (decrease) in cash and cash equivalents	<u>(1,403,728)</u>	<u>(979,451)</u>	<u>1,228,382</u>	<u>(1,154,797)</u>
Cash and cash equivalents--beginning	<u>19,179,660</u>	<u>1,680,734</u>	<u>-</u>	<u>20,860,394</u>
Cash and cash equivalents--ending	<u>\$ 17,775,932</u>	<u>\$ 701,283</u>	<u>\$ 1,228,382</u>	<u>\$ 19,705,597</u>

The notes to the financial statements are an integral part of this statement.

CITY OF SOUTHAVEN, MISSISSIPPI
Statement of Cash Flows - Proprietary Funds
For the year ended September 30, 2023

	Business-Type Activities--Enterprise Funds			Total
	Utility Fund	Sanitation Fund (Non-Major)	Amphitheater Fund	
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:				
Operating income (loss)	\$ (47,823)	\$ (1,143,647)	\$ (1,760,365)	\$ (2,951,835)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:				
Depreciation and amortization expense	2,337,824	40,235	497,116	2,875,175
Net pension expense	1,061,528	135,236	-	1,196,764
Decrease (increase) in assets:				
Accounts receivables	(360,218)	(39,833)	(311,236)	(711,287)
Other receivables	408	-	-	408
Prepays	(12,272)	(2,338)	-	(14,610)
Increase (decrease) in liabilities:				
Accounts payable	522,691	30,510	82,604	635,805
Accrued expenses	3,236	838	-	4,074
Customer deposits	112,575	-	-	112,575
Unearned revenues	-	-	495,631	495,631
Compensated absences	2,063	(452)	-	1,611
Total adjustments	<u>3,667,835</u>	<u>164,196</u>	<u>764,115</u>	<u>4,596,146</u>
Net cash provided by (used in) operating activities	<u>\$ 3,620,012</u>	<u>\$ (979,451)</u>	<u>\$ (996,250)</u>	<u>\$ 1,644,311</u>

The notes to the financial statements are an integral part of this statement.

NOTES TO FINANCIAL STATEMENTS

CITY OF SOUTHAVEN, MISSISSIPPI
Notes to Financial Statements
September 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. General Statement

The City of Southaven (the City) was incorporated in 1980. The City operated under the Board of Aldermen-Mayor form of government and provides the following services; public safety (police and fire), public works (streets and improvements), culture, recreation, public improvements, planning and zoning, economic development, and general administrative services.

The City complies with accounting principles generally accepted in the United States of America (GAAP). The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The accounting framework and the more significant accounting policies are discussed in subsequent sections of this note.

B. Financial Reporting Entity

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 generally accepted accounting principles. 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 upon the application of these criteria, the City of Southaven has no component units.

C. Basis of Presentation

The government-wide financial statements include a Statement of Net Position and a Statement of Activities. They include all funds of the financial reporting entity with the exception of any fiduciary funds. These statements distinguish between governmental and business-type activities. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

Government-Wide Financial Statements

The Statement of Net Position presents the financial condition of governmental activities and business-type activities at year end. The Statement of Activities demonstrates the degree to which the direct expenses of a given program are offset by program revenues.

Direct expenses are those that are clearly identifiable with a specific program. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services or privileges provided by a given program and 2) operating or capital grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Taxes and other items not properly included among program revenues are reported instead as general revenues. Indirect expenses are allocated to general government.

CITY OF SOUTHAVEN, MISSISSIPPI
Notes to Financial Statements
September 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued

Fund Financial Statements

The City segregates transactions related to certain functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Separate statements are presented for governmental and proprietary activities. These statements present each major fund as a separate column on the fund financial statements; all non-major funds are aggregated and presented in a single column.

Governmental Funds

Governmental funds are those funds through which most governmental functions typically are financed. The measurement focus of governmental funds is on the sources, uses and balance of current financial resources. The City has presented the following major governmental funds:

General Fund:

The General Fund is the main operating fund of the City. This fund is used to account for all financial resources not accounted for in other funds. All general tax revenues and other receipts that are not restricted by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures, fixed charges and capital improvement costs that are not paid through other funds are paid from the General Fund.

Bond Funded Capital Project Fund:

This fund is used to account for and report financial resources that are restricted, committed, or assigned to expenditure from capital outlays, including the acquisition or construction of capital facilities and other capital assets. This is a major fund.

Debt Service Fund:

This is a fund that is used to account for the payment of principal and interest on the City's outstanding governmental debt. This is a non-major fund.

Tourism and Convention Fund:

This fund is used to account for a tourism tax used to fund parks "growth" (expansion/improvements). This is a non-major fund.

Proprietary Funds

Proprietary funds are accounted for using the economic resources measurement focus and the accrual basis of accounting. The accounting objectives are determinations of net income, financial position, and cash flow. All assets, deferred outflows of resources, liabilities and deferred inflows of resources are included on the Statement of Net Position. The City has presented the following proprietary funds:

CITY OF SOUTHAVEN, MISSISSIPPI
Notes to Financial Statements
September 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued

C. Basis of Presentation – continued

Utility Fund:

The Utility Fund is used to account for the provision of water and sewer services to the residents of the City. Activities of the fund include administration, operations and maintenance of the water and sewer system, as well as billing and collection activities. The fund also accounts for the accumulation of resources for, and the payment of, long-term principal and interest for water and sewer debt. All costs are financed through charges to utility customers with rates reviewed regularly and adjusted if necessary to ensure integrity of the funds. This is a major fund.

Sanitation Fund:

The Sanitation Fund is used to account for the provision of sanitation services to the residents of the City. Activities of the fund include administration, operations and maintenance of sanitation services, as well as billing and collection activities. This is a non-major fund.

Amphitheater Fund:

The Amphitheater Fund is used to account for revenues generated from and expenditures related to the operation of the BankPlus Amphitheater. This is a major fund.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. Operating expenses for the proprietary funds include the cost of personal and contractual services, supplies and depreciation on capital assets. All revenue and expenses not meeting this definition are reported as non-operating revenues and expenses.

D. Measurement Focus / Basis of Accounting

Measurement focus refers to what is being measured; basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

The government-wide statements and fund financial statements for proprietary funds are reported using the economic resources measurement focus and the accrual basis of accounting. The economic resources measurement focus means all assets and liabilities (whether current or non-current), deferred outflows of resources and deferred inflows of resources are included on the Statement of Net Position and the operating statements present increases (revenues) and decreases (expenses) in net total position. Under the accrual basis of accounting, revenues are recognized when earned, including unbilled water and sewer services which are accrued. Expenses are recognized at the time the liability is incurred.

Governmental fund financial statements are reported using the current financial resources measurement focus and are accounted for using the modified accrual basis of accounting, pursuant to GASB Statement No. 33. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual; i.e., when they become both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period.

CITY OF SOUTHAVEN, MISSISSIPPI
Notes to Financial Statements
September 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued

D. Measurement Focus / Basis of Accounting – continued

The City considers property taxes as available if they are collected within 60 days after year-end. A two month availability period is used for recognition of all other Government Fund revenues. Expenditures are recognized when the related fund liability is incurred. However, debt service expenditures, except for interest payable accrued at the debt issuance date for which cash is received with the debt proceeds, as well as expenditures related to compensated absences are recorded only when payment has matured and will be payable shortly after year-end.

The revenues susceptible to accrual are property taxes, franchise fees, licenses, charges for services, interest income and intergovernmental revenues. Sales taxes collected and held by the state at year-end on behalf of the government are also recognized as revenue. All other governmental fund revenues are recognized when received, as they are generally not measurable or available until actually received.

E. Budgets and Budgetary Accounting

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

The City Charter establishes the fiscal year as the twelve-month period beginning October 1. The departments submit to the City Clerk a budget of estimated expenditures for the ensuing fiscal year after which the City Clerk submits a budget of estimated expenditures and revenues to the Mayor and Board of Aldermen by August 1.

Upon receipt of the budget estimates, the Board of Aldermen holds a public hearing on the proposed budget. Information about the budget ordinance is then published in the official newspaper of the City. At the September board meeting, the budget is legally enacted through passage of the budget ordinance. The City Clerk is authorized to transfer budgeted amounts between departments within any fund; however, any revisions that alter the total expenditures of any fund must be approved by the Board of Aldermen.

The actual receipts and disbursements are accumulated each month and compared to the budgeted amounts and reviewed by the Mayor and Board of Aldermen. Any revisions on the budget during the year are approved by the Board of Aldermen.

F. Cash and Cash Equivalents

For the purpose of the Statement of Net Position, "Cash and Cash Equivalents" includes all demand, savings accounts, and certificates of deposits of the City. For the purpose of the proprietary fund Statement of Cash Flows, "Cash and Cash Equivalents" include all demand and savings accounts, and certificates of deposit or short-term investments with an original maturity of generally three months or less.

G. Prepaid Items

Prepaid items are for payments made by the City in the current year to provide services occurring in the subsequent fiscal year. The nonspendable fund balance for prepaid expenses in the governmental funds has been recorded to signify that a portion of the fund balance is not available for other subsequent expenditures. Prepaid items are recorded using the consumption method.

CITY OF SOUTHAVEN, MISSISSIPPI
Notes to Financial Statements
September 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued

H. Interfund Transactions and Balances

Transactions between funds that are representative of short-term lending/borrowing arrangements and transactions that have not resulted in the actual transfer of cash at the end of the fiscal year are referred to as “Due to/from other funds.” Noncurrent portions of interfund receivables and payables are reported as “Advances to/from other funds.” Advances between funds, as reported in the fund financial statements, are offset by a nonspendable fund balance account, if applicable, to indicate that they are not available for appropriation and are not expendable available financial resources. Interfund receivables and payables between funds within governmental activities are eliminated in the Statement of Net Position. Any outstanding balances between the governmental activities and business-type activities are reported in the government-wide financial statements as “Internal balances.”

I. Restricted Assets

Fund assets required to be held and/or used as specified in bond indentures, bond resolutions, trustee agreements, board resolutions and donor specifications have been reported as restricted assets. When both restricted and nonrestricted assets are available for use, the policy is to use restricted assets first.

J. Capital Assets and Depreciation

Capital assets, which include land, construction in progress, infrastructure, buildings and improvements, leased equipment and equipment and vehicles, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements and in the fund financial statements for proprietary funds. All capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated capital assets are capitalized at acquisition value on the date donated. Repairs and maintenance are recorded as expenses. Renewals and betterments are capitalized.

Depreciation of capital assets is computed and recorded by the straight-line method. Estimated useful lives of the various classes of depreciable capital assets are as follows.

	Capitalization Thresholds	Estimated Useful Life
Land	\$ -	N/A
Infrastructure	-	20-50 years
Buildings	50,000	40 years
Improvements other than buildings	25,000	20 years
Mobile equipment	5,000	5-10 years
Furniture and equipment	5,000	3-7 years

K. Long-Term Liabilities

In the government-wide and proprietary financial statements, outstanding debt is reported as liabilities. Bond discounts or premiums and the difference between reacquisition price and the net carrying value of refunded debt are capitalized and amortized over the terms of the respective bonds using a method that approximates the effective interest method.

The governmental fund financial statements recognize the proceeds of debt and premiums as other financing sources of the current period. Issuance costs are reported as expenditures. See Note 7 for details.

CITY OF SOUTHAVEN, MISSISSIPPI
Notes to Financial Statements
September 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued

L. 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 liabilities in the government-wide financial statements and Proprietary Funds 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. The City uses the General Fund and the Utility Fund to liquidate the compensated absences.

M. Deferred Outflows / Inflows of Resources

In addition to assets, the statement of financial includes a separate section for deferred outflows of resources. Deferred outflows of resources represent a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources until then.

Deferred amount on refunding – For current refunding and advance refunding resulting in defeasance of debt reported by governmental activities, business type activities, and proprietary funds, the difference between the reacquisition price and the net carrying amount of the old debt is reported as a deferred outflow of resources or a deferred inflow of resources and recognized as a component of interest expense in a systematic and rational manner over the remaining life of the old debt or the life of the new debt, whichever is shorter.

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 9 for additional details.

Deferred outflows related to other post-employment benefits – This amount represents the City's deferred outflows of resources reported by the other post-employment benefits plan in which the City participates. See Note 10 for additional details.

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

Property tax for future reporting period/unavailable revenue- property taxes – Deferred inflows of resources should be reported when resources associated with imposed nonexchange revenue transactions are received or reported as a receivable before the period for which property taxes are levied.

Deferred inflows related to other post-employment benefits – This amount represents the City's deferred inflows of resources reported by the other post-employment benefits plan in which the City participates. See Note 10 for additional details.

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 9 for additional details.

CITY OF SOUTHAVEN, MISSISSIPPI
Notes to Financial Statements
September 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued

N. 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.

O. Postemployment Benefits Other than Pensions (OPEB)

For purposes of measuring the total OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, benefit payments are recorded when the OPEB benefits come due. Additions to/deductions from the OPEB Plan net position have determined on the same basis as they are reported as the OPEB plan. The total OPEB liability is the actuarial accrued liability on the measurement date.

P. Equity Classifications

Net position in government-wide and proprietary fund financial statements are classified in three components:

Net Investment in Capital Assets – consists of capital assets net of accumulated depreciation reduced by the outstanding balances of any bonds, notes, or other borrowings that are attributable to the acquisition or construction 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 is not classified as net investment in capital assets or restricted net position.

When an expense is incurred for purposes for which both restricted and unrestricted (committed, assigned or unassigned) resources are available, it is the City's general policy to use restricted resources first. When expenses are incurred for purposes for which 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.

GASB Statement No. 54. *Fund Balance Reporting and Governmental Fund Type Definitions* – this statement enhances the usefulness of fund balance information by providing clearer fund balance classifications and clarifying the existing governmental fund type definitions. The fund balance amounts for governmental funds have been reclassified in accordance with this GASB statement. See the below notes for further descriptions of the City's fund balance classifications and policies.

CITY OF SOUTHAVEN, MISSISSIPPI
Notes to Financial Statements
September 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued

P. Equity Classifications – continued

On the fund financial statements, the governmental funds balance sheet reports assets in excess of liabilities as fund balances. The fund balances are segregated into the following classifications indicating the extent to which the City is bound to honor constraints on the specific purposes for which those funds can be spent:

Nonspendable – the fund balance is reported as nonspendable when the resources are either not in spendable form (inventories and prepaid expenses) or are legally or contractually required to be maintained intact (corpus of endowment funds).

Restricted – the fund balance is reported as restricted when constraints placed on the resources are (a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Committed – the fund balance is reported as committed for amounts that can only be used for specific purposes as a result of constraints imposed by formal action of the Board of Aldermen. Committed amounts cannot be uncommitted except by removing the constraints through the same formal action.

Assigned – the fund balance is reported as assigned for resources that are constrained by the City's intent to be used for specific purposes, but are neither restricted nor committed. Intent can be expressed by the Board of Aldermen or an official to which the board has delegated the authority to assign amounts to be used for specific purposes.

Unassigned – the unassigned fund balance is the residual classification for the general fund. This classification represents general fund balance that is not otherwise reported as restricted or assigned to specific purposes. This classification is also used to report any negative fund balance in other governmental funds.

The Board of Aldermen establishes, modifies, or rescinds fund balance commitments by passage of an ordinance or resolution. This is typically done through adoption and amendment of the budget. A fund balance commitment is further indicated in the budget document as a designation or commitment of the fund (such as special incentives). Assigned fund balance is established by the Board of Aldermen through adoption or amendment of the budget as intended for specific purpose (such as purchase of capital assets, construction, debt service, or for other purposes).

The City uses restricted/committed amounts to be spent first when both restricted and unrestricted fund balance is available unless there are legal documents/contracts that prohibit doing so, such as a grant agreement requiring dollar for dollar spending. Additionally, the City would first use committed, then assigned, and lastly unassigned amounts of unrestricted fund balance when expenditures/expenses are made.

Q. Property Tax Revenues

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.

CITY OF SOUTHAVEN, MISSISSIPPI
Notes to Financial Statements
September 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued

Q. Property Tax Revenues – continued

The Board of Aldermen, 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 that become a lien are due in the month that coincides with the month of the 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 the original purchase occurs.

R. Intergovernmental Revenues 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 expenditure is the prime factor for determining eligibility. Similarly, if cost sharing or matching requirements exist, revenue recognition depends on compliance with these requirements.

S. Estimates

The process of preparing financial statements in conformity with accounting principles generally accepted in the United States of America requires the use of estimates and assumptions regarding certain types of assets, liabilities, revenues, and expenses. Such estimates primarily relate to unsettled transactions and events as of the date of the financial statements. Accordingly, actual results may differ from estimated amounts.

T. Adoption of New Accounting Standards

The GASB has issued several statements implemented by the City. The Standards which could potentially impact the City in subsequent years are as follows:

GASB Statement No. 87, *Leases*, was adopted by the City beginning with its fiscal year ending September 30, 2023. Statement No. 87 establishes a single approach to accounting for and reporting leases by local governments. Under this statement, a governmental entity that is a lessee must recognize (1) a lease liability and (2) an intangible asset representing the lessee's right to use the leased asset. In addition, the City must recognize (1) amortization expense for using the asset over the shorter of the term of the lease or the useful life of the underlying asset, (2) interest expense on the lease liability and (3) note disclosures about the lease. For the year ended September 30, 2023, the City did not have any leases that were required to be recorded under Statement No. 87.

CITY OF SOUTHAVEN, MISSISSIPPI
Notes to Financial Statements
September 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued

T. Adoption of New Accounting Standards – continued

GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, was adopted by the City beginning with its fiscal year ending September 30, 2023. Statement No. 96 provides guidance on the accounting and financial reporting for subscription based information technology arrangements for government end users. Under this Statement, a government should recognize a right-to-use subscription asset-an intangible asset-and a corresponding subscription liability. For the year ended September 30, 2023, the City only had short-term contracts of 12 months or less and are excluded from the recognition requirements.

NOTE 2 - CASH AND CASH EQUIVALENTS

The collateral for public entities' deposits in financial institutions are 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 the institution would be liquidated by the State Treasurer to replace the public deposits not covered by the Federal Depositary Insurance Corporation ("FDIC").

Custodial credit risk is the risk that, in the event of a financial institution's failure, the City's deposits might not be recovered. The City does not have a deposit policy for custodial credit risk. As of September 30, 2023, the City's bank balance was not exposed to custodial credit risk.

As of September 30, 2023, the carrying amount of the City's deposits was \$34,807,205, of which \$7,409,894 is reported as restricted cash, and the bank balances totaled \$34,726,685. Of the bank balances, \$500,000 was insured by the FDIC and \$34,226,685 was covered by pooled and/or pledged collateral.

NOTE 3 - INTERGOVERNMENTAL RECEIVABLES

Intergovernmental receivables at September 30, 2023, consisted of the following:

<u>Description</u>	<u>General Fund</u>	<u>Bond Funded Capital Projects Fund</u>	<u>Tourism and Convention Fund</u>
Sales tax	\$ 1,883,636	\$ -	\$ -
USDOT grant	-	1,725,764	-
Tourist and Convention Tax	-	-	262,537
Totals	\$ 1,883,636	\$ 1,725,764	\$ 262,537

CITY OF SOUTHAVEN, MISSISSIPPI
Notes to Financial Statements
September 30, 2023

NOTE 4 - ACCOUNTS RECEIVABLE

Receivables for accounts of the Utility Fund (an Enterprise Fund) have been reduced by \$236,121 to reflect the provision for uncollectible accounts. The accrual amount of court fine receivables on the Statement of Net Position – Government – Wide has been reduced by \$3,071,921 to reflect the provision for uncollectible fines and fees.

NOTE 5 - CAPITAL ASSETS

The following is a summary of capital asset activity as of September 30, 2023:

	<u>Balance</u> <u>Oct. 1, 2022</u>	<u>Acquisitions</u>	<u>Capitalized</u> <u>Construction,</u> <u>Sales, or</u> <u>Retirements</u>	<u>Balance</u> <u>Sept. 30, 2023</u>
Governmental Activities:				
Capital assets, not being depreciated:				
Land	\$ 8,047,521	\$ -	\$ -	\$ 8,047,521
Construction in progress	<u>17,868,328</u>	<u>8,369,455</u>	<u>(18,843,380)</u>	<u>7,394,403</u>
Total capital assets, not being depreciated:	25,915,849	8,369,455	(18,843,380)	15,441,924
Capital assets being depreciated:				
Buildings and improvements	66,240,701	72,557	(6,615,049)	59,698,209
Infrastructure	127,575,562	2,390,420	5,154,755	135,120,737
Equipment and vehicles	24,780,074	3,409,506	(2,510,818)	25,678,762
Leased equipment	<u>376,843</u>	<u>-</u>	<u>(126,930)</u>	<u>249,913</u>
Total capital assets, being depreciated	218,973,180	5,872,483	(4,098,042)	220,747,621
Less accumulated depreciation for:				
Buildings and improvements	(25,077,691)	(1,550,193)	3,050,998	(23,576,886)
Infrastructure	(86,642,035)	(3,765,661)	378,088	(90,029,608)
Equipment and vehicles	(19,446,866)	(1,751,410)	1,334,446	(19,863,830)
Leased equipment	<u>(376,843)</u>	<u>-</u>	<u>126,930</u>	<u>(249,913)</u>
Total accumulated depreciation	<u>(131,543,435)</u>	<u>(7,067,264)</u>	<u>4,890,462</u>	<u>(133,720,237)</u>
Total governmental activities capital assets, net	\$ <u>113,345,594</u>	\$ <u>7,174,674</u>	\$ <u>(18,050,960)</u>	\$ <u>102,469,308</u>

CITY OF SOUTHAVEN, MISSISSIPPI
Notes to Financial Statements
September 30, 2023

NOTE 5 - CAPITAL ASSETS – continued

	<u>Balance</u> <u>Oct. 1, 2022</u>	<u>Acquisitions</u>	<u>Capitalized</u> <u>Construction,</u> <u>Sales, or</u> <u>Retirements</u>	<u>Balance</u> <u>Sept. 30, 2023</u>
Business-Type Activities:				
Capital assets, not being depreciated:				
Land	\$ 579,036	\$ -	\$ -	\$ 579,036
Construction in progress	<u>5,454,216</u>	<u>3,901,443</u>	<u>(1,396,815)</u>	<u>7,958,844</u>
Total capital assets, not being depreciated:	6,033,252	3,901,443	(1,396,815)	8,537,880
Capital assets being depreciated:				
Buildings and improvements	1,131,573	248,242	18,265,049	19,644,864
Infrastructure	64,709,960	-	3,435,440	68,145,400
Equipment and vehicles	4,257,621	350,803	1,263,850	5,872,274
Leased equipment	<u>744,057</u>	<u>-</u>	<u>(744,057)</u>	<u>-</u>
Total capital assets, being depreciated	70,843,211	599,045	22,220,282	93,662,538
Less accumulated depreciation for:				
Buildings and improvements	(353,373)	(388,898)	2,532,749	(3,275,020)
Infrastructure	(33,045,051)	(2,173,125)	378,088	(35,596,264)
Equipment and vehicles	(2,973,977)	(380,741)	317,917	(3,672,635)
Leased equipment	<u>(446,433)</u>	<u>-</u>	<u>(446,433)</u>	<u>-</u>
Total accumulated depreciation	<u>(36,818,834)</u>	<u>(2,942,764)</u>	<u>2,782,321</u>	<u>(42,543,919)</u>
Total business-type activities capital assets, net	\$ <u>40,057,629</u>	\$ <u>1,557,724</u>	\$ <u>18,041,146</u>	\$ <u>59,656,499</u>

Depreciation expense was charged to functions / programs of the primary government as follows:

Governmental Activities:

General government	\$ 671,410
Public safety	1,352,719
Public works	2,983,214
Culture and recreation	2,043,255
Health and welfare	<u>16,666</u>

Total depreciation expense - governmental activities **\$ 7,067,264**

Business-Type Activities:

Electric department	\$ 497,116
Water and sewer	2,405,413
Solid waste	<u>40,235</u>

Total depreciation expense - business-type activities **\$ 2,942,764**

CITY OF SOUTHAVEN, MISSISSIPPI
Notes to Financial Statements
September 30, 2023

NOTE 6 - INTERFUND TRANSFERS AND BALANCES

The following is a summary of interfund balances at September 30, 2023:

Due From / To Other Funds

Funds:	<u>Due From</u>	<u>Due To</u>
General fund	\$ 6,608,154	\$ -
Bond funded capital project fund	-	3,258,114
Utility fund	47,861	1,155,550
Sanitation fund	-	47,861
Amphitheater fund	-	<u>2,194,490</u>
Total funds	<u>\$ 6,656,015</u>	<u>\$ 6,656,015</u>

Interfund balances consist of payments for monthly claims and are expected to be paid back within the year. These Due From/Due to items are routine and consistent with the activities of the fund making the transfer.

Transfers In / Out

Funds:	<u>Transfers In</u>	<u>Transfers Out</u>
General fund	\$ -	\$ 3,060,578
Governmental activities	-	18,047,451
Debt service fund	60,578	-
Utility fund	3,000,000	-
Amphitheater fund	<u>18,047,451</u>	-
Total funds	<u>\$ 21,108,029</u>	<u>\$ 21,108,029</u>

The principal purpose of interfund transfers was to provide funds for capital projects or to provide funds to pay for debt service. All interfund transfers were routine and consistent with the activities of the fund making the transfer.

CITY OF SOUTHAVEN, MISSISSIPPI
Notes to Financial Statements
September 30, 2023

NOTE 7 - LONG-TERM DEBT

Bonds Payable

The City issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds are direct obligations and pledge the full faith and credit of the City.

Notes Payable

Nineteen different capital improvement and equipment revolving loans make up the September 30, 2023 notes payable balance and are included in both governmental activities and business-type activities. Seventeen of the loans are in repayment status with a total outstanding balance of \$8,496,029.

Debt Summary

During the fiscal year, the following changes occurred in long-term debt:

Description and Purpose	Amount Issued	Amount Outstanding	Interest Rate	Issue Date	Maturity Date
Governmental Activities:					
General obligation bonds:					
2012A Refunding Bonds	\$ 3,015,000	\$ 635,000	1.00-2.25%	10/09/12	12/01/24
2013A General Obligation Bonds	6,565,000	4,160,000	2.50-3.50%	11/19/13	12/01/33
2013B Parks and Recreation Bonds	2,930,000	635,000	3.97%	01/31/14	03/01/25
2014 General Obligation Bonds	7,945,000	1,190,000	2.00-5.00%	03/04/24	03/01/24
2015 Refunding Bonds	6,870,000	2,295,000	2.00-3.00%	03/11/14	12/01/25
2017 Refunding Bonds*	3,620,000	1,389,500	2.30%	11/20/17	02/01/30
2017 General Obligation Bond	6,000,000	4,390,000	3.00-4.00%	12/21/17	01/01/30
2020 Refunding Bonds	3,015,000	1,840,000	3.00%	03/25/20	11/01/27
2020 General Obligation Bonds	15,000,000	13,663,000	4.00%	04/23/20	03/01/40
2022 General Obligation Bonds	<u>10,000,000</u>	<u>9,515,000</u>	2.65-5.00%	02/23/22	09/30/37
Total general obligation bonds	<u>64,960,000</u>	<u>39,712,500</u>			
Notes payable:					
Police Radios	<u>242,312</u>	<u>60,578</u>			
Total notes payable	<u>242,312</u>	<u>60,578</u>			
Total governmental activities	<u>\$ 65,202,312</u>	<u>\$ 39,773,078</u>			

CITY OF SOUTHAVEN, MISSISSIPPI
Notes to Financial Statements
September 30, 2023

NOTE 7 - LONG-TERM DEBT – continued

Debt Summary – continued

Description and Purpose	Amount Issued	Amount Outstanding	Interest Rate	Issue Date	Maturity Date
Business-Type Activities:					
General obligation bonds:					
2012 Water/Sewer Refunding Bonds	\$ 2,735,000	\$ 285,000	1.00-2.12%	10/06/12	12/01/24
2016 Water/Sewer Refunding Bonds	13,350,000	7,745,000	2.00-5.00%	05/03/16	02/01/27
2017 Refunding Bonds*	3,620,000	1,389,500	2.30%	11/20/17	02/01/30
2020 Water/Sewer General Obligation	<u>4,710,000</u>	<u>3,945,000</u>	2.50-2.00%	11/02/20	11/01/31
Total general obligation bonds	<u>24,415,000</u>	<u>13,364,500</u>			
Notes payable:					
MS Dept. of Health DWSLRF	1,425,168	85,499	4.00%	09/20/04	07/01/24
MS Dept. of Health DWSLRF	807,693	296,141	1.95%	11/02/07	01/01/29
MS Dept. of Health DWSLRF	2,096,881	793,028	1.95%	11/02/07	10/01/29
MS Dept. of Health DWSLRF	1,082,138	420,234	1.95%	10/01/08	06/01/30
MS Dept. of Health DWSLRF	1,821,006	756,274	1.95%	10/01/08	09/30/30
MDEQ WPCRLF	4,219,481	4,346,338	1.75%	09/01/11	12/31/33
MDEQ WPCRLF	6,766,517	2,370,912	1.75%	01/01/10	08/31/35
MDEQ WPCRLF	<u>1,241,824</u>	<u>822,848</u>	1.75%	09/01/13	12/31/35
Total notes payable	<u>19,460,708</u>	<u>9,891,274</u>			
Total business-type activities	<u>\$43,875,708</u>	<u>\$ 23,255,774</u>			

*2017 issuance paid 50% through the Debt Service Fund (Governmental activities) and 50% through the Utility Fund (Business-type activities).

Changes in Long-Term Debt

During the fiscal year, the following changes occurred in long-term debt:

	Fund Debt Retired By	Balances Oct. 1,	Additions	Reductions	Balances Sept. 30	Current Portion
Governmental Activities:						
GO bonds	Debt Service	\$ 44,011,500	\$ -	\$ 4,299,000	\$ 39,712,500	\$ 5,295,500
Notes payable	Debt Service	121,156	-	60,578	60,578	60,578
Bond premium		<u>556,731</u>	<u>-</u>	<u>96,693</u>	<u>460,038</u>	<u>-</u>
Total governmental activities		<u>\$ 44,689,387</u>	<u>\$ -</u>	<u>\$ 4,456,271</u>	<u>\$ 40,233,116</u>	<u>\$ 5,356,078</u>

CITY OF SOUTHAVEN, MISSISSIPPI
Notes to Financial Statements
September 30, 2023

NOTE 7 - LONG-TERM DEBT – continued

Changes in Long-Term Debt – continued

	Fund Debt Retired By	Balances Oct. 1,	Additions	Reductions	Balances Sept. 30	Current Portion
Business-Type Activities:						
GO bonds	Utility	\$ 15,240,500	\$ -	\$ 1,876,000	\$ 13,364,500	\$ 1,956,500
Notes payable	Utility	10,998,612	-	1,107,338	9,891,274	1,009,394
Bond premium		999,002	-	116,388	882,614	-
Bond discount		<u>(22,189)</u>	<u>-</u>	<u>(3,698)</u>	<u>(18,491)</u>	<u>-</u>
Total business-type activities		<u>\$ 27,215,925</u>	<u>\$ -</u>	<u>\$ 3,096,028</u>	<u>\$ 24,119,897</u>	<u>\$ 2,965,894</u>

Debt Service Requirements to Maturity

Annual debt service requirements to maturity are as follows:

Year Ending September 30,	<u>Governmental Activities</u>			
	General Obligation Bonds	Notes Payable	Interest	Total
	2024	\$ 5,295,500	\$ 60,578	\$ 1,096,715
2025	4,252,000	-	960,030	5,212,030
2026	3,438,500	-	839,498	4,277,998
2027	2,746,000	-	740,694	3,486,694
2028	2,850,000	-	650,264	3,500,264
2029-2033	11,183,500	-	2,097,183	13,280,683
2034-2038	8,036,000	-	722,201	8,758,201
2039-2040	<u>1,911,000</u>	<u>-</u>	<u>46,139</u>	<u>1,957,139</u>
Total	<u>\$39,712,500</u>	<u>\$ 60,578</u>	<u>\$ 7,152,724</u>	<u>\$ 46,925,802</u>
Year Ending September 30,	<u>Business-Type Activities</u>			
	General Obligation Bonds	Notes Payable	Interest	Total
	2024	\$ 1,956,500	\$ 1,009,394	\$ 588,023
2025	1,742,000	940,835	498,114	3,180,949
2026	1,812,500	958,090	409,422	3,180,012
2027	1,893,000	975,661	323,734	3,192,395
2028	1,580,000	993,555	249,255	2,822,810
2029-2033	4,380,500	4,052,443	439,678	8,872,621
2034-2036	<u>-</u>	<u>961,298</u>	<u>15,933</u>	<u>977,231</u>
Total	<u>\$ 13,364,500</u>	<u>\$ 9,891,276</u>	<u>\$ 2,524,159</u>	<u>\$25,779,935</u>

CITY OF SOUTHAVEN, MISSISSIPPI
Notes to Financial Statements
September 30, 2023

NOTE 7 - LONG-TERM DEBT – continued

Legal Debt Margin

The City is subject to the limitations of indebtedness prescribed by Section 21-33-303, Miss. Code Ann. (1972). No municipality may issue bonds secured by a pledge of its full faith and credit in an amount which, when added to the then outstanding bond indebtedness for such municipality, would exceed the 15% and 20% tests prescribed in Section 21-33-303. These percentages are applied to the assessed value of the taxable property within such municipality, with certain types of bond issues being excluded from the authorized debt limit tests. Presented in the schedule below are the calculations of the applicable statutory debt limitations and the resulting margin for further debt in the amount of \$66,789,054 (the smaller of the two computed margins) as of September 30, 2023.

	<u>General Obligation Debt</u>		<u>All Indebtedness</u>
Assessed valuation	\$ 710,010,359	\$	710,010,359
Limit	<u>15%</u>		<u>20%</u>
CAP limit	106,501,554		142,002,072
General obligation	39,712,500		39,712,500
Notes payable	<u>-</u>		<u>60,578</u>
Total debt subject to CAP	<u>39,712,500</u>		<u>39,773,078</u>
Amount under the CAP	\$ <u>66,789,054</u>	\$	<u>102,228,994</u>

NOTE 8 - DEFERRED LOSS ON REFUNDING

The unamortized deferred loss on refunding relates to General Obligation Refunding Bonds for governmental and business-type activities. Deferred loss on refunding reported in the statement of net position consist of the following:

Governmental activities:	
Series 2015	\$ 103,574
Series 2020	<u>103,630</u>
	<u>\$ 207,204</u>
Business-type activities:	
Series 2016	<u>\$ 342,027</u>

CITY OF SOUTHAVEN, MISSISSIPPI
Notes to Financial Statements
September 30, 2023

NOTE 9 - DEFINED BENEFIT PENSION PLAN

Plan Description - Employees of the City of Southaven are provided a defined benefit pension plan through the Public Employees' Retirement System of Mississippi (PERS), a cost-sharing agent multiple-employer pension plan. The Public Employees' Retirement System of Mississippi (PERS) was created with the purpose to provide pension benefits for all state and public education employees, sworn officers of the Mississippi Highway Safety Patrol, other public employees whose employers have elected to participate in the System, and elected members of the State Legislature and the President of the Senate. 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 - For the cost-sharing plan 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% 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% 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 (the actuarial reduction for less than 30 years or below age 65 apply only to those who became members on or after July 1, 2011). Average compensation is the average of the employee's earnings during the four highest compensated years of creditable service.

A member may elect a reduced retirement allowance payable for life with the provision that, after death, a beneficiary receives benefits for life or for a specified number of years. Benefits vest upon completion of eight years of membership service (four years of membership service for those who became members of PERS before July 1, 2007). PERS also provides certain death and disability benefits. In the event of death prior to retirement of any member whose spouse and/or children are not entitled to a retirement allowance, the deceased member's accumulated contributions and interest are paid to the designated beneficiary.

Employee membership data related to the Plan, as of June 30, 2022 was as follows:

Inactive Members or Beneficiaries Currently Receiving Benefits	114,462
Inactive Members Assumed Eligible for a Benefit at Retirement Date	16,856
Inactive Members Assumed Not to Receive Service Retirement Benefits	74,034
Active Members	144,416
Total	<u>349,768</u>

CITY OF SOUTHAVEN, MISSISSIPPI
Notes to Financial Statements
September 30, 2023

NOTE 9 - DEFINED BENEFIT PENSION PLAN – continued

Contributions - The contribution requirements of PERS members and employers are established and may be amended only by the State of Mississippi Legislature. PERS members are required to contribute 9.00% of their annual covered salary and the City of Hernando is required to contribute at an actuarially determined rate. The current rate is 17.40% of annual covered payroll. The contributions are deducted from the employees' wages or salary and remitted by the City to PERS on a monthly basis. By law, employer contributions are required to be paid. The employer's actuarially determined contribution and member contributions are expected to finance the costs of benefits earned by members during the year, the cost of administration, as well as an amortized portion of any unfunded liability. The City of Southaven's contributions to PERS for the years ending September 30, 2023, 2022, and 2021 were, \$5,233,336, \$4,839,433, and \$4,332,239, respectively, equal to the required contributions for each year.

For the year ended September 30, 2023, the City of Southaven's total payroll for all employees was \$30,719,914. Total covered payroll was also \$30,076,644. Covered payroll refers to all compensation paid by the City to active employees covered by the Plan.

Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions - At September 30, 2023, the City of Southaven reported a liability of \$101,207,654 for its proportionate share of the net pension liability.

The net pension liability was measured as of June 30, 2023, and the total pension liability percentage used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City of Southaven's proportion of the net pension was based on a projection of the City of Southaven's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2023, the City of Southaven's proportion was 0.402395%.

For the year ended September 30, 2023, the City of Southaven recognized pension expense of \$14,146,554. At September 30, 2023, the City of Southaven 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>
Difference Between Expected and Actual Experience	\$ 2,534,091	\$ -
Net Difference Between Projected and Actual Investment Earnings	3,959,704	-
City Pension Contributions Subsequent to the Measurement Date	1,396,859	-
Changes of Assumptions	11,883,678	-
Changes in Proportion and Differences in Actual Earnings on Pension Plan Assets	<u>1,443,722</u>	<u>121,626</u>
Total	<u>\$ 21,218,054</u>	<u>\$ 121,626</u>

CITY OF SOUTHAVEN, MISSISSIPPI
Notes to Financial Statements
September 30, 2023

NOTE 9 - DEFINED BENEFIT PENSION PLAN – continued

The \$1,396,859 of deferred outflows of resources resulting from the City's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending September 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in pension expense as follows:

Fiscal Year Ending September 30,	Amount
2024	\$ 7,299,845
2025	4,697,477
2026	7,672,153
2027	30,094
Total	<u>\$ 19,699,569</u>

Actuarial Assumptions - The City of Southaven total pension liability was determined by an actuarial valuation as of June 30, 2022, using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.40%
Salary increases	2.65 - 17.90%, average, including inflation
Investment rate of return	7.00%, net of pension plan investment expense, including inflation

Mortality rates were based on the PubS.H-2010(B) Retiree Table with the following adjustments. For males, 95% of male rates up to age 60, 110% for ages 61 to 75 and 101% for ages above 77. For females, 84% of female rates up to age 72 and 100% for ages above 76. Mortality rates will be projected generationally using the MP-2020 projection scale to account for future improvements in life expectancy.

The actuarial assumptions are based on the experience investigation for the four-year period ending June 30, 2022.

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.

CITY OF SOUTHAVEN, MISSISSIPPI
Notes to Financial Statements
September 30, 2023

NOTE 9 - DEFINED BENEFIT PENSION PLAN – continued

The most recent target asset allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Domestic Equity	27.00 %	4.75 %
International Equity	22.00	4.75
Global Equity	12.00	4.95
Fixed Income	20.00	1.75
Real Estate	10.00	3.25
Private Equity	8.00	6.00
Cash Equivalents	1.00	0.25
Total	100.00	

Discount Rate - The discount rate used to measure the total pension liability was 7.00%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate (9.00%) and that employer contributions will be phased in to 22.40% over three fiscal years (17.40% for FYE 2024, 19.40% for FYE 2025, 21.40% for FYE 2026, and 22.40% for FYE 2027). 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 of Southaven's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate - The following presents the City of Southaven's and the additional September 30, 2023 funds proportionate share of the net pension liability using the discount rate of 7.00 percent, as well as what the City of Southaven's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.00 percent) or 1-percentage-point higher (8.00 percent) than the current rate:

	Discount Rate	City of Southaven's Proportionate Share of Net Pension Liability
1% Decrease	6.00%	\$ 130,509,837
Current Discount Rate	7.00%	101,207,654
1% Increase	8.00%	77,161,957

Plan Fiduciary Net Position - Detailed information about the Plan's fiduciary net position is available in the separately issued Public Employees' Retirement System of Mississippi (PERS) financial report.

CITY OF SOUTHAVEN, MISSISSIPPI
Notes to Financial Statements
September 30, 2023

NOTE 10 - OTHER POSTEMPLOYMENT BENEFITS (OPEB)

Plan Description - The City maintains fully-insured medical insurance coverage for eligible employees and retired employees and their dependents under the age of 65. The City provides a single-employer defined benefit post-employment health care plan ("the Plan") that covers eligible employees and retired employees of the City and their dependents under the age of 65. The plan is funded 100% by the contributions from retirees. To be eligible to continue coverage under the City's plan, employees must satisfy the retirement eligibility requirements. Retirees are required to contribute 100% of the premium rates.

The City OPEB plan is not administered through a trust or equivalent arrangements. Therefore, there are no assets accumulated in a GASB-compliant trust.

Eligibility for Retiree Benefits - Retirees are eligible to continue medical insurance coverage until attaining age 65. For post-retirement eligibility, employees must be covered as an active employee in the City health program at the time of retirement, and meet the following conditions: Hired prior to July 1, 2011, age 60 with four (4) years of service or any age and twenty-five (25) years of service and Hired after July 1, 2011, age 60 with eight (8) years of service or any age and thirty (30) years of service.

Dependent Eligibility - Spouses and children of the retiree are eligible for the plan. Benefits cease upon death of the retiree or the retiree / spouse attaining age 65.

Medical Benefits - Retirees can continue in the medical plan and can choose between the following plans through United Health Care (effective January 1, 2022): \$1,500 deductible, \$3,000 deductible, or \$4,000 deductible.

Retiree Contributions - Monthly contributions for retirees by plan option and tier:

Tier	Deductible		
	1,500	3,000	4,000
Employee	\$ 530.35	\$ 486.67	\$ 467.60
Employee + spouse	\$ 944.04	\$ 866.28	\$ 832.34
Employee + child(ren)	\$ 920.45	\$ 752.88	\$ 723.38
Employee + family	\$ 1,196.49	\$ 1,097.94	\$ 1,054.92

Under GASB 75, employers are also required to consider any implicit subsidy that may be occurring. Medical costs generally increase with advancing age. Therefore, the medical costs for the retiree group are higher than the medical costs for the employee group, even taking Medicare into account. Stated another way, when a plan includes both employees and retirees, the blended premiums are almost always higher than what the premiums would be for employees, and lower than what the premiums would be for retirees, if each group were rated separately. The premium rate difference is referred to as the implicit rate subsidy.

Changes in Actuarial Assumptions - The valuation of the City's plan is based on assumptions with regard to the survival of plan members, the average per-capita claims costs, when current employees are expected to retire, and so forth. The assumptions were derived from a combination of plan experience and actuarial judgment.

The following changes were made to assumptions since the prior valuation:

- **Discount Rate:** The discount rate was increased from 4.40% to 4.63%. See the next section for more details. This resulted in a decrease in the Total OPEB Liability.

CITY OF SOUTHAVEN, MISSISSIPPI
Notes to Financial Statements
September 30, 2023

NOTE 10 - OTHER POSTEMPLOYMENT BENEFITS (OPEB) – continued

- **Claim Cost Trend:** We have revised the first-year claim cost trends for each plan based on known premium changes as of 9/30/2023 compared to the 9/30/2022 rates. This resulted in a decrease in the Total OPEB Liability.

Discount Rate - One of the most important assumptions is the discount rate, which is used by the model to compute the present value of future post-retirement benefits. The higher the discount rate, the lower the present values, and therefore the OPEB cost. For plans that are not funded through irrevocable trusts, paragraph 36 of GASB 75 requires that the discount rate equal the “expected yield or index rate for 20- year, tax-exempt obligation municipal bonds with an average rating of AA/Aa or higher” determined as of the measurement date, which in this case is September 30, 2023. The Plan’s valuation used the Fidelity General Obligation AA 20 Year Yield as of the measurement date, which was 4.40%.

Number of Employees Covered

Inactive employees currently receiving benefits payments	9
Inactive employees entitled to but not yet receiving benefits payments	0
Active employees	464
Total	473

Participation by Retirees - 75% for future eligible retirees are assumed to choose to participate in the plan at retirement.

Dependent Status - 15% of future retirees are assumed to have a covered spouse. Current marital status for current retirees is assumed to persist in all future years. Husbands are assumed to be three years older than wives. 0% of retirees are assumed to have children.

Claim Cost Trend - Actual premium increases used for 2022 trend. For 2023 - 2024, L&E best estimate assumptions, developed by observation and extrapolation of plan experience. Thereafter, rates developed using the baseline projection of the SoA Long-Run Medical Cost Trend Model and the following model input variables:

Rate of Inflation:	2.50%
Rate of Growth in Real Income/GDP per capita:	1.40%
Excess Medical Cost Growth:	1.00%
Health Share of GDP in 2031:	19.00%
Health Share of GDP Resistance Point:	20.00%
Year for Limiting Cost Growth to GDP Growth:	2075

CITY OF SOUTHAVEN, MISSISSIPPI
Notes to Financial Statements
September 30, 2023

NOTE 10 - OTHER POSTEMPLOYMENT BENEFITS (OPEB) – continued

See below for the table of the trend factors. The trends below are effective on September 30th of each year.

Year	Trend	Year	Trend
2022	0.0%	2048-2057	4.6%
2023	5.6%	2058-2064	4.5%
2024-2025	5.2%	2065-2066	4.4%
2026-2027	5.1%	2067-2068	4.3%
2028-2036	5.0%	2069	4.2%
2037	4.9%	2070-2071	4.1%
2038-2041	4.8%	2072-2073	4.0%
2042-2047	4.7%	2074+	3.9%

Medical Plan Elections - Current and future retirees are assumed to enroll in plans based on current year elections.

Claim Costs - Age-adjusted premiums were used for claims costs. They were derived from the premiums and adjusted for the risk characteristics of the group.

OPEB Liabilities, OPEB Expense, and Deferred Outflows related to OPEB - The City's total OPEB liability was \$5,317,767 as of September 30, 2023 and was determined by an actuarial valuation as of that date. For the year ended September 30, 2023, the City recognized OPEB expense of \$146,500. At September 30, 2023, the City reported deferred outflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference Between Expected and Actual Experience	\$ 3,973	\$ 521,452
Changes of Assumptions or other inputs	38,160	1,542,853
Total	\$ <u>42,133</u>	\$ <u>2,064,305</u>

Amounts reported and deferred outflows of resources and deferred inflows of resources related to OPEB expense will be recognized in OPEB expense as follows:

Fiscal Year Ending September 30,	Amount
2024	\$ (587,002)
2025	(478,390)
2026	(478,390)
2027	(478,390)
Total	\$ <u>(2,022,172)</u>

CITY OF SOUTHAVEN, MISSISSIPPI
Notes to Financial Statements
September 30, 2023

NOTE 10 - OTHER POSTEMPLOYMENT BENEFITS (OPEB) – continued

Actuarial assumptions - The total OPEB liability was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Measurement date	September 30, 2023
Valuation date	September 30, 2022
Inflation rate	2.50%
Salary scale	0.50%
Discount rate	4.63%
Prior year discount rate	4.40%

Discount rate - The discount rate used to measure the total OPEB liability at September 30, 2023 was 4.63 percent and it was based on the 9/30/2023 Fidelity General Obligation AA 20-Year Yield.

Sensitivity of the City's Total OPEB liability to changes in the discount rate - The following presents the City's Total OPEB liability, as well as what the City's Total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.63 percent) or 1-percentage-point higher (5.63 percent) than the current discount rate:

	<u>Discount Rate</u>	<u>Total OPEB Liability</u>
1% Decrease	3.63%	\$ 6,076,701
Current discount rate	4.63%	5,317,767
1% Increase	5.63%	4,669,593

Sensitivity of the City's Total OPEB liability to changes in the healthcare cost trend rates - The following presents the City's Total OPEB liability, as well as what the City's Total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1- percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	<u>Total OPEB Liability</u>
1% Decrease	\$ 4,535,805
Healthcare cost trend rates current	5,317,767
1% Increase	6,273,683

CITY OF SOUTHAVEN, MISSISSIPPI
Notes to Financial Statements
September 30, 2023

NOTE 11 - LEASES

The City uses a rate of 3.25%, which is the federal prime rate, to calculate the present value of cell tower and property space rental payments since a rate implicit in the cell tower and property space leases are not a part of the contracts. The City's financial statements have not been restated nor has a cumulative effect been reflected for the restatement of the beginning net position of the City.

The City, acting as lessor, has entered nine leases involving the leasing of the right to use cell tower space and office space. Such leases are let for a term that corresponds with state law in accordance with the type of lease executed. The City's financial statements have not been restated nor has a cumulative effect been reflected for the restatement of the beginning net position of the City as part of the implementation of GASB Statement No. 87. The City has, however, included in its financial statements at year-end the net present value of future lease payments of \$563,360 as a lease receivable and \$555,103 as deferred inflows of resources. The deferred inflows of resources for leases are being amortized using the straight-line method of amortization.

The following are future rental payments to be made to the City for the use of City property. These future rental payments are from existing leases and do not anticipate renewals or new leases.

<u>Year Ending</u> <u>September 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 45,523	\$ 16,891	\$ 62,414
2025	47,486	15,412	62,898
2026	14,073	13,869	27,942
2027	15,034	13,411	28,445
2028	7,523	12,336	19,859
Thereafter	<u>390,090</u>	<u>203,781</u>	<u>593,871</u>
Total	\$ <u>519,729</u>	\$ <u>275,700</u>	\$ <u>795,429</u>

NOTE 12 - RISK MANAGEMENT

The City is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The exposure is covered by purchase of commercial insurance.

NOTE 13 - CONTINGENT LIABILITIES

Litigation

The City is a defendant in various litigations arising out of normal business activities. Although the City carries commercial insurance to protect itself against damage claims, it is possible that the ultimate resolution of cases may exceed the City's insured limits. Management, with the advice of legal counsel, is of the opinion that the ultimate resolution of these matters will not have a material adverse effect on the financial statements.

CITY OF SOUTHAVEN, MISSISSIPPI
Notes to Financial Statements
September 30, 2023

NOTE 13 - CONTINGENT LIABILITIES – continued

Federally Assisted Programs – Compliance Audits

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time, although the City expects such amounts, if any, to be immaterial.

NOTE 14 - CONSTRUCTION AND OTHER COMMITMENTS

The following remaining commitments were disclosed as of September 30, 2023, for major capital projects ongoing:

<u>Project</u>	<u>Remaining Commitment</u>	<u>Expected Date Of Completion</u>
Fire Station #5	\$ 1,745,352	December 31, 2024
Getwell Road South Extension	7,710,925	October 15, 2024
Fire Service Ext Phase 3	439,292	December 31, 2024
Starlanding Water Extension	<u>389,941</u>	November 30, 2023
Total	<u>\$ 10,285,510</u>	

NOTE 15 - TAX ABATEMENTS

The City enters into property tax abatement agreements with local businesses for economic development purposes. The abatements may be granted to any business located within or promising to locate within the city limits. The abatements are negotiated on an individual basis. Each abatement is for 10 years. The City had nine tax abatement agreements with nine entities as of September 30, 2023.

The City had two types of abatements, none of which provides for the abatement of school or state tax levies:

- Section 27-31-101 – New enterprise exemptions
- Section 27-31-105 – Expanded enterprise exemptions

All twenty-four entities had tax abatements listed under the above listed statutes.

Category	Amount of taxes abated during the fiscal year
New and expanded industrial enterprises	\$504,424

The companies were not required to comply with any special provisions in order to receive the abatements and the City made no commitments as part of the agreements other than to reduce taxes. Abatements may be voided pursuant to state law in the event of a cessation of company operations.

CITY OF SOUTHAVEN, MISSISSIPPI
Notes to Financial Statements
September 30, 2023

NOTE 16 - SUBSEQUENT EVENTS

Events that occur after the statement of net position date, but before the financial statements are available to be issued must be evaluated for recognition or disclosure. The effects of subsequent events that provide evidence about conditions that existed at the statement of net position date require recognition in the financial statements. Subsequent events that provide evidence about conditions that existed after the statement of net position date require disclosure in the notes to the financial statements. Management evaluated the activity of the City through October 16, 2024, (the date the financial statements were available to be issued) and noted the following items which require disclosure in the notes to the financial statements.

Mississippi Development Bank Special Obligation Bonds, Series 2024, were issued for \$12,000,000 in June 2024. These bonds will provide funds for various capital projects in the City.

In August of 2024, the City purchased a building for \$1,053,572 to be used for a new City Court location.

The City entered into a lease purchase agreement in August 2024 for a new fire truck valued at \$2,029,845.

In September 2024, the City purchased a building for \$1,531,895 to be used as the Police Department's new East Precinct location.

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF SOUTHAVEN, MISSISSIPPI
General Fund - Statement of Revenues, Expenditures and Changes
In Fund Balances - Budget (Non-GAAP Basis) and Actual
For the year ended September 30, 2023

	Budget		Actual	Variance with Final Budget (Unfavorable)
	Original	Final		
Revenues:				
General property taxes	\$ 27,260,000	\$ 27,260,000	\$ 26,990,541	\$ (269,459)
Sales tax	22,000,000	23,414,700	23,872,905	458,205
Licenses and permits	930,000	930,000	838,783	(91,217)
Intergovernmental	1,059,000	1,059,000	783,834	(275,166)
Charges for services	4,250,000	4,516,300	4,795,777	279,477
Fines	2,270,000	2,249,000	3,955,289	1,706,289
Franchise taxes	1,965,000	1,965,000	2,004,444	39,444
Rents	255,000	255,000	190,487	(64,513)
Grant proceeds	-	3,963,000	4,076,366	113,366
Interest	25,000	190,000	543,276	353,276
Miscellaneous	93,000	193,000	389,299	196,299
Total revenues	60,107,000	65,995,000	68,441,001	2,446,001
Expenditures:				
General government:				
Personnel services	4,801,950	4,801,950	4,765,821	36,129
Supplies	581,500	796,250	793,708	2,542
Other services and charges	13,342,790	13,223,271	13,195,064	28,207
Capital outlay	-	410,000	405,877	4,123
Total general government	18,726,240	19,231,471	19,160,470	71,001
Public safety:				
Police department:				
Personnel services	16,214,000	17,066,000	17,065,186	814
Supplies	1,562,263	2,584,000	2,412,817	171,183
Other services and charges	523,406	1,029,838	955,353	74,485
Capital outlay	925,000	1,604,813	1,298,957	305,856
Total police department	19,224,669	22,284,651	21,732,313	552,338
Fire:				
Personnel services	11,379,000	11,389,000	11,385,069	3,931
Supplies	744,000	906,000	842,954	63,046
Other services and charges	445,500	877,500	468,820	408,680
Capital outlay	624,000	1,436,500	1,256,433	180,067
Total fire department	13,192,500	14,609,000	13,953,276	655,724
Total public safety	32,417,169	36,893,651	35,685,589	1,208,062
Public works:				
Personnel services	1,271,000	1,271,000	1,178,814	92,186
Supplies	657,800	587,800	587,279	521
Other services and charges	840,000	1,378,000	1,371,208	6,792
Capital outlay	340,000	631,160	419,171	211,989
Total public works	3,108,800	3,867,960	3,556,472	311,488

CITY OF SOUTHAVEN, MISSISSIPPI
General Fund - Statement of Revenues, Expenditures and Changes
In Fund Balances - Budget (Non-GAAP Basis) and Actual
For the year ended September 30, 2023
(Continued)

	Budget		Actual	Variance with Final Budget (Unfavorable)
	Original	Final		
Culture and recreation				
Personnel services	\$ 3,885,500	\$ 3,718,500	\$ 3,528,026	\$ 190,474
Supplies	1,670,000	1,640,000	1,608,449	31,551
Other services and charges	1,965,500	2,760,500	2,455,133	305,367
Capital outlay	385,000	615,000	417,434	197,566
Total culture and recreation	<u>7,906,000</u>	<u>8,734,000</u>	<u>8,009,042</u>	<u>724,958</u>
Health and welfare				
Personnel services	332,500	333,600	333,556	44
Supplies	27,750	31,000	30,852	148
Other services and charges	28,500	28,750	28,561	189
Capital outlay	5,000	5,000	-	5,000
Total health and welfare	<u>393,750</u>	<u>398,350</u>	<u>392,969</u>	<u>5,381</u>
Total expenditures	<u>62,551,959</u>	<u>69,125,432</u>	<u>66,804,542</u>	<u>2,320,890</u>
Excess of revenues over (under) expenditures	<u>(2,444,959)</u>	<u>(3,130,432)</u>	<u>1,636,459</u>	<u>4,766,891</u>
Other financing sources (uses)				
Proceeds from debt issued				-
Sale of assets	-	25,000	10,650	(14,350)
Transfers to other funds	-	(3,000,000)	(3,060,578)	(60,578)
Total other financing sources (uses)	<u>-</u>	<u>(2,975,000)</u>	<u>(3,049,928)</u>	<u>(74,928)</u>
Excess (deficiency) of revenues and other sources over financing and other uses	<u>(2,444,959)</u>	<u>(6,105,432)</u>	<u>(1,413,469)</u>	<u>4,691,963</u>
Fund balance (non-GAAP budgetary basis) - beginning of year	<u>12,045,048</u>	<u>12,045,048</u>	<u>12,045,048</u>	<u>-</u>
Fund balance (non-GAAP budgetary basis) - end of year	<u>\$ 9,600,089</u>	<u>\$ 5,939,616</u>	10,631,579	<u>\$ 4,691,963</u>
Adjustments to Generally Accepted Accounting Principles:				
Revenue Accruals			<u>643,419</u>	
Fund balance (GAAP basis) - end of year			<u>\$ 11,274,998</u>	

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

CITY OF SOUTHAVEN, MISSISSIPPI
Schedule of the City's Proportionate
Share of the Net Pension Liability
For the Ten Years Ended September 30, 2023*

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
City's proportion of net pension liability (%)	0.402395 %	0.377302 %	0.371510 %	0.354363 %	0.344974 %	0.336143 %	0.333754 %	0.309562 %	0.304551 %	0.294182 %
City's proportionate share of net pension liability	\$ 101,205,793	\$ 77,660,822	\$ 54,910,800	\$ 68,600,559	\$ 60,687,730	\$ 55,910,567	\$ 55,481,240	\$ 55,295,502	\$ 47,077,580	\$ 35,708,308
City's covered payroll	\$ 30,076,644	\$ 25,974,649	\$ 24,701,655	\$ 23,596,184	\$ 22,467,251	\$ 21,465,937	\$ 21,410,527	\$ 19,803,435	\$ 19,026,578	\$ 17,976,032
City's proportionate share of net pension liability as a percentage of its covered payroll	336.49 %	298.99 %	222.30 %	290.73 %	270.12 %	260.46 %	259.13 %	279.22 %	247.43 %	198.64 %
Plan fiduciary net position as a percentage of total pension liability	55.70 %	59.93 %	70.44 %	58.97 %	61.59 %	62.54 %	61.49 %	57.47 %	61.70 %	67.21 %

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The accompanying notes to the Required Supplementary Information are an integral part of this schedule.
* The amounts presented have a measurement date of June 30.

CITY OF SOUTHAVEN, MISSISSIPPI
Schedule of the City's Contributions
For the Ten Years Ended September 30, 2023

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Statutorily required contributions	\$ 5,233,336	\$ 4,839,433	\$ 4,332,239	\$ 4,189,259	\$ 3,648,602	\$ 3,440,283	\$ 3,244,023	\$ 3,167,469	\$ 3,079,960	\$ 2,863,146
Contributions in relation to statutorily required contributions	\$ 5,233,336	\$ 4,839,433	\$ 4,332,239	\$ 4,189,259	\$ 3,648,602	\$ 3,440,283	\$ 3,244,023	\$ 3,167,469	\$ 3,079,960	\$ 2,863,146
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
City's covered payroll	\$ 30,076,644	\$ 25,974,649	\$ 24,701,655	\$ 23,596,184	\$ 22,467,251	\$ 21,465,937	\$ 21,410,527	\$ 19,803,435	\$ 19,026,578	\$ 17,976,032
Contributions as a percentage of covered payroll	17.40 %	17.40 %	17.40 %	17.40 %	16.12 %	15.75 %	15.75 %	15.75 %	15.75 %	15.75 %

Contribution percentage rate went from 15.75% to 17.40% as of July 1, 2019.

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

CITY OF SOUTHAVEN, MISSISSIPPI
Schedule of Changes in the total OPEB
Liability and Related Ratios
For the Six Years Ended September 30, 2023*

	2023	2022	2021	2020	2019	2018
Total OPEB Liability						
Service Cost	\$ 261,661	\$ 360,476	\$ 361,416	\$ 369,817	\$ 254,293	\$ 253,028
Interest	246,691	165,209	200,857	192,927	189,241	173,917
Changes of benefit terms	-	-	-	-	-	-
Differences between expected and actual experience	4,966	(647,140)	(31,858)	(410,304)	6,967	2,793
Changes in assumptions or other inputs	(493,385)	(1,637,095)	(226,991)	190,800	1,549,534	-
Benefit payments	(86,616)	(80,633)	(44,548)	(48,400)	(33,693)	(28,078)
Net change in total OPEB liability	(66,683)	(1,839,183)	258,876	294,840	1,966,342	401,660
Total OPEB liability - beginning	5,384,450	7,223,633	6,964,757	6,669,917	4,703,575	4,301,915
Total OPEB liability - ending	\$ 5,317,767	\$ 5,384,450	\$ 7,223,633	\$ 6,964,757	\$ 6,669,917	\$ 4,703,575
Covered employee payroll	\$ 23,112,285	\$ 22,997,299	\$ 19,017,091	\$ 18,923,175	\$ 16,497,854	\$ 16,397,865
Total OPEB Liability as a percentage of covered employee payroll	23.0%	23.4%	38.0%	36.8%	40.4%	28.7%

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

There are no assets accumulated in a trust that meets the criteria of GASB to pay related benefits for the OPEB plan.

*This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, the City has only presented information for the years in which information is available.

CITY OF SOUTHAVEN, MISSISSIPPI
Notes to the Required Supplementary Information
For the year ended September 30, 2023

Budgetary Information

All funds of the City of Southaven, Mississippi, governmental and business-type are budgeted. For comparison purposes, the final, amended budget is utilized, and it is presented on a modified cash basis of accounting as required by the State of Mississippi, which is not consistent with generally accepted accounting principles. Although all capital projects have a proposed budget approved for the project length, they have budgets approved on an annual basis. All budgetary appropriations lapse at year-end.

Budgetary Basis of Presentation

The budget is adopted and may be amended by the Board of Aldermen / Alderwomen. A budgetary comparison is presented for the general fund and each special revenue major fund (no major special revenue funds for 2023) and is presented on a modified cash basis of accounting.

Pension Schedules - Changes of Assumptions

2023 The investment rate of return assumption was changed from 7.55% to 7.00%.

The assumed load for administrative expenses was decreased from 0.28% to 0.26% of payroll.

Withdrawal rates, disability rates and service retirement rates were adjusted to reflect actual experience more closely.

The percentage of participants assumed to receive a deferred benefit upon attaining the eligibility requirements for retirement was increased from 60% to 65%.

For married members, the number of years that a male is assumed to be older than his spouse was changed from 3 years to 2 years.

The assumed amount of unused sick leave at retirement was increased from 0.50 years to 0.55 years.

The assumed average number of years of military service that participants will have at retirement was decreased from 0.25 years to 0.20 years.

2021 The expectation of retired life mortality was changed to the PubS.H-2010(B) Retiree Table 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.

CITY OF SOUTHAVEN, MISSISSIPPI
Notes to the Required Supplementary Information
For the year ended September 30, 2023

Pension Schedules - Changes of Assumptions (continued)

The expectation of disabled mortality was changed to PubG.H-2010 Disabled Table for disabled retirees with the following adjustments:

- For males, 134% of male rates at all ages.
- For females, 121% of female rates at all ages.
- Projection scale MP-2020 will be used to project future improvements in life expectancy generationally.

The expectation of contingent annuitant mortality was based on the PubS.H-2010(B) Contingent Annuitant Table with the following adjustments:

- For males, 97% of male rates at all ages.
- For females, 110% of female rates at all ages.
- 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%.

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.

CITY OF SOUTHAVEN, MISSISSIPPI
Notes to the Required Supplementary Information
For the year ended September 30, 2023

Pension Schedules - Changes of Assumptions (continued)

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%.

- 2017 The expectation of retired life mortality was changed to the RP-2014 Healthy Annuitant Blue Collar Mortality Table projected with Scale BB to 2022. Small adjustments were also made to the Mortality Table for disabled lives.

The wage inflation assumption was reduced from 3.75% to 3.25%.

Withdrawal rates, pre-retirement mortality rates, disability rates and service retirement rates were also adjusted to more closely reflect actual experience.

The percentage of active member disabilities assumed to be in the line of duty was increased from 6% to 7%.

- 2016 The assumed rate of interest credited to employee contributions was changed from 3.50% to 2.00%.

- 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.

Pension Schedules - Changes of Benefit Provisions

- 2016 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 SOUTHAVEN, MISSISSIPPI
Notes to the Required Supplementary Information
For the year ended September 30, 2023

OPEB - Changes of Assumptions

2023 Claim Cost Trend: The actuary has revised the first-year claim cost trends for each plan based on known premium changes as of 9/30/2023 compared to the 9/30/2022 rates. This resulted in a decrease in the Total OPEB Liability.

Discount Rate: Changes of assumptions and other inputs reflect the effects of changes in the discount rate each period. The following are the discount rates used in each period:

2018	3.83%
2019	2.75%
2020	2.41%
2021	2.19%
2022	4.40%
2023	4.63%

OPEB - Actuarial Methods and Assumptions

Participation by Retirees: 75% for future eligible retirees are assumed to choose to participate in the plan at retirement.

Dependent Status: 15% of future retirees are assumed to have a covered spouse. Current marital status for current retirees is assumed to persist in all future years. Husbands are assumed to be three years older than wives. 0% of retirees are assumed to have children.

Pre-Retirement Mortality: PubG.H-2010 Employee Mortality Table, Generational with Projection Scale MP-2021.

Post-Retirement Mortality: PubG.H-2010 Healthy Retiree Mortality Table, Generational with Projection Scale MP-2021.

Employee Turnover: 55% of the Annual Rates of Withdrawal and Vesting from the Public Employees' Retirement System of Mississippi's June 30, 2022 valuation; the 55% factor is based on recent City experience.

Retirement: Annual Rates of Service Retirements from the Public Employees' Retirement System of Mississippi's June 30, 2022 valuation.

SUPPLEMENTARY INFORMATION

CITY OF SOUTHAVEN, MISSISSIPPI
Combining Balance Sheet
Non-Major Governmental Funds
September 30, 2023

	Non-Major Debt Service Fund	Non-Major Tourism and Convention Fund	Total Non-Major Governmental Funds
Assets			
Cash and cash equivalents	\$ 706,156	\$ 1,772,175	\$ 2,478,331
Intergovernmental receivable	-	262,537	262,537
Total assets	\$ 706,156	\$ 2,034,712	\$ 2,740,868
Liabilities			
Accounts Payable	\$ -	\$ 664,679	\$ 664,679
Total liabilities	-	664,679	664,679
Fund Balances			
Restricted for			
Debt service	706,156	-	706,156
Park and recreation	-	1,370,033	1,370,033
Total fund balances	706,156	1,370,033	2,076,189
Total liabilities and fund balances	\$ 706,156	\$ 2,034,712	\$ 2,740,868

CITY OF SOUTHAVEN, MISSISSIPPI
Combining Statement of Revenues, Expenditures and Changes in Fund Balances -
Non-Major Governmental Funds
For the year ended September 30, 2023

	Non-Major Debt Service Fund	Non-Major Tourism and Convention Fund	Total Non-Major Governmental Funds
Revenues:			
General property taxes	\$ 5,732,999	\$ -	\$ 5,732,999
Tourism tax	-	3,447,662	3,447,662
Charges for services	-	255,985	255,985
Miscellaneous	-	299	299
Total revenues	<u>5,732,999</u>	<u>3,703,946</u>	<u>9,436,945</u>
Expenditures:			
Tourism and convention	-	2,667,739	2,667,739
Debt service:			
Principal	4,359,578	-	4,359,578
Interest and other charges	1,251,917	-	1,251,917
Total expenditures	<u>5,611,495</u>	<u>2,667,739</u>	<u>8,279,234</u>
Excess (deficit) of revenues over (under) expenditures	<u>121,504</u>	<u>1,036,207</u>	<u>1,157,711</u>
Other financing sources (uses):			
Transfers from Other Funds	60,578	-	60,578
Total other financing sources (uses)	<u>60,578</u>	<u>-</u>	<u>60,578</u>
Net change in fund balances	182,082	1,036,207	1,218,289
Fund balances - beginning	<u>524,074</u>	<u>333,826</u>	<u>857,900</u>
Fund balances - ending	<u>\$ 706,156</u>	<u>\$ 1,370,033</u>	<u>\$ 2,076,189</u>

CITY OF SOUTHAVEN, MISSISSIPPI
Schedule of Expenditures of Federal Awards
For the year ended September 30, 2023

Federal Grantor/ Pass Through Grantor/ Program Title	Grantor Agency ID Number	Federal Assistance Listing Number	Federal Expenditures
PRIMARY GOVERNMENT:			
U.S. Department of Agriculture			
Emergency Watershed Protection Program	NR234423XXXXC017	10.923	\$ 633,716
Emergency Watershed Protection Program	NR234423XXXXC014	10.923	<u>667,679</u>
Total U.S. Department of Agriculture			\$ <u>1,301,395</u>
U.S. Department of Transportation			
Passed through State Office of:			
Mississippi Department of Transportation Highway Planning and Construction Grant*	STP-7885-00(001)LPA107537-701000	20.205	\$ <u>4,283,686</u>
Total U. S. Department of Transportation			\$ <u>4,283,686</u>
U. S. Department of the Treasury			
Coronavirus State & Local Fiscal Recovery Funds*	1505-0271	21.027	\$ <u>3,000,000</u>
Total U. S. Department of the Treasury			\$ <u>3,000,000</u>
TOTAL FEDERAL EXPENDITURES			\$ <u>8,585,081</u>

SIGNIFICANT ACCOUNTING POLICIES:

The accompanying Schedule of expenditures of federal awards includes the federal award activity of the City of Southaven, Mississippi under programs of the federal government for the year ended September 30, 2023. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the City, it is not intended to and does not present the financial position, changes in net position, or cash flows of the City.

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

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

* - Major Program

OTHER INFORMATION

CITY OF SOUTHAVEN, MISSISSIPPI
Schedule of Surety Bonds for Municipal Officials
September 30, 2023
Unaudited

NAME	POSITION	BOND	INSURANCE COMPANY
Darren L. Musselwhite	Mayor	\$ 100,000	Travelers
Kristian Kelly	Alderman, Ward 1	100,000	Travelers
Charlie Hoots	Alderman, Ward 2	100,000	Travelers
William Jerome	Alderman, Ward 3	100,000	Travelers
Joel M. Gallagher	Alderman, Ward 4	100,000	Travelers
John David Wheeler	Alderman, Ward 5	100,000	Travelers
Raymond V. Flores, Jr.	Alderman, Ward 6	100,000	Travelers
George Payne	Alderman, At Large	100,000	Travelers
Andrea Mullen	City Clerk	50,000	Western Surety Company
Macon Moore	Police Chief	50,000	Western Surety Company
Mark Little	Deputy Chief of Police	50,000	Western Surety Company
Edith McIlwain	Finance Director	50,000	Western Surety Company
Leigh Cornish	Comptroller	50,000	Western Surety Company
Chris Shelton	IT Director	50,000	Western Surety Company
Melanie Drisdale	Human Resource Director	50,000	Western Surety Company
Janice McRee	Human Resource Generalist	50,000	Western Surety Company
Gena Watson	Human Resource Manager	50,000	Western Surety Company
Wesley Brown	Parks Director	50,000	Western Surety Company
John Lyons	Deputy Parks Director	50,000	Western Surety Company
DeJuan Robinson	Parks-Asst. Athletic Director/Supervisor	50,000	Western Surety Company
Jayson Beal	Assistant Athletic Director	50,000	Western Surety Company
Susan Miller	Gift Shop Manager	50,000	Western Surety Company
Loretta Duncan	Parks Forever Young	50,000	Western Surety Company
Lizzie Robinson	Parks Food & Beverage Manager	50,000	Western Surety Company
Perry Mason	Animal Control Supervisor	50,000	Western Surety Company
Brittany McGowan	Animal Shelter Officer	50,000	Western Surety Company
Thomas Mastin	Court Clerk	50,000	Western Surety Company
Kristen King	Deputy Court Clerk	50,000	Western Surety Company
Tammy T. Wright	Deputy Court Clerk	50,000	Western Surety Company
Cathi Lynn Faxon	Deputy Court Clerk	50,000	Western Surety Company
Heather Hester	Deputy Court Clerk	50,000	Western Surety Company
Jennifer Peppers	Deputy Court Clerk	50,000	Western Surety Company
Wanda Gail Reynolds	Deputy Court Clerk	50,000	Western Surety Company
Kristina Luttrell	Deputy Court Clerk	50,000	Western Surety Company
Karen Mullen	Deputy Court Clerk	50,000	Western Surety Company
Michelle Bray	Deputy Court Clerk	50,000	Western Surety Company
Tonya Yates	Deputy Court Clerk	50,000	Western Surety Company
Paige Hibbler	Deputy Court Clerk	50,000	Western Surety Company
Shay Sigler Robinson	Deputy Court Clerk	50,000	Western Surety Company
Terrye Canady	Deputy Court Clerk	50,000	Western Surety Company

CITY OF SOUTHAVEN, MISSISSIPPI
Schedule of Surety Bonds for Municipal Officials
September 30, 2023
Unaudited
(Continued)

NAME	POSITION	BOND	INSURANCE COMPANY
Adrienne Bucey	Police Clerk	50,000	Western Surety Company
Cynthia Miller	Utility Clerk	50,000	Western Surety Company
Joshua Freeman	Police Dispatcher	50,000	Western Surety Company
Latoya Mabry	Senior Clerk	50,000	Western Surety Company
Kimberly Acheson	Records Clerk	50,000	Western Surety Company
Terra Smith	Records Clerk	50,000	Western Surety Company
Ashlyn Valenzuela	Building Clerk	50,000	Western Surety Company
Mary Roberts	Building Clerk	50,000	Western Surety Company
Ray Humphrey	Utility Director	50,000	Western Surety Company
Greg Plunkett	Utilities	50,000	Western Surety Company
Tina Hardy	Billing Manager	50,000	Western Surety Company
Angela Moore	Billing Manager	50,000	Western Surety Company
Kristie Wright	Billing Clerk	50,000	Western Surety Company
Kim Turner	Billing Clerk	50,000	Western Surety Company
Diane Guerrero	Billing Clerk	50,000	Western Surety Company
Sandy Trask	Billing Clerk	50,000	Western Surety Company
Holly Oliver	Utility Billing Clerk	50,000	Western Surety Company
Stormi Morrow	Deputy Court Clerk	50,000	Western Surety Company
Abby Puff	Dispatcher	50,000	Western Surety Company
Georgia Hitt	Dispatcher	50,000	Western Surety Company
Joyce Poole	Dispatcher	50,000	Western Surety Company
Kristie Kerr	Dispatcher	50,000	Western Surety Company
Robert Robinson	Dispatcher	50,000	Western Surety Company
Gary Boisseau	Dispatcher	50,000	Western Surety Company
Zachary Payne	Dispatcher	50,000	Western Surety Company
Ryan Payne	Dispatcher	50,000	Western Surety Company
Ashton Worley	Dispatcher	50,000	Western Surety Company
Toriana Smith	Dispatcher	50,000	Western Surety Company
Angela Vance	Dispatcher	50,000	Western Surety Company
Amanda Scallio	Dispatcher	50,000	Western Surety Company
Amber White	Dispatcher	50,000	Western Surety Company
Connie Lewis	Dispatcher	50,000	Western Surety Company
Hunter Pogue	Dispatcher	50,000	Western Surety Company
Deborah Rosenberg	Dispatcher	50,000	Western Surety Company
Kristen Hylande	Dispatcher	50,000	Western Surety Company
Sara Tippet	Dispatcher	50,000	Western Surety Company
Vincent Ray	Dispatcher	50,000	Western Surety Company
Mary Seamans	Dispatcher	50,000	Western Surety Company
James Gregory	Dispatcher	50,000	Western Surety Company
Michaela Heaston	Dispatcher	50,000	Western Surety Company

CITY OF SOUTHAVEN, MISSISSIPPI
Schedule of Surety Bonds for Municipal Officials
September 30, 2023
Unaudited
(Continued)

NAME	POSITION	BOND	INSURANCE COMPANY
Rhonda Smith	Utility Administrative Assistant	50,000	Western Surety Company
Wendy Haire	Administrative Assistant Police	50,000	Western Surety Company
Lyndsey Brown	Planning Administrative Assistant	50,000	Western Surety Company
Debbie Bounds	Planning Associates	50,000	Western Surety Company
Teresa Ried	Fire Administrative Assistant	50,000	Western Surety Company
Marsha Yates	Animal Control Administrative Assistant	50,000	Western Surety Company
Ashley Daniel	Animal Shelter Officer	50,000	Western Surety Company
Ashley Perrone	Animal Shelter Officer	50,000	Western Surety Company
Karen White	Administrative Assistant Public Works/Parks	50,000	Western Surety Company
Brittany Williams	Digital Analyst 1	50,000	Western Surety Company
Sonya Pride	Deputy Clerk	50,000	Western Surety Company
Elissa Prewett	Deputy Clerk	50,000	Western Surety Company
Alicia Ferguson	Deputy Clerk	50,000	Western Surety Company
Alyssa Eaves	Deputy Clerk	50,000	Western Surety Company
Nicole Hilario	Deputy Clerk	50,000	Western Surety Company
Adrianna Ferretiz	Building Clerk	50,000	Western Surety Company
Ashley Ford	Deputy City Clerk	50,000	Western Surety Company
Police Officers Bond	Police Officer	50,000	Western Surety Company

REPORTS ON COMPLIANCE AND INTERNAL CONTROL



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 Board of Aldermen / Alderwomen
City of Southaven, Mississippi

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Southaven, Mississippi as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the City of Southaven, Mississippi's basic financial statements, and have issued our report thereon dated October 16, 2024.

Report on Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Southaven, Mississippi's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

Jarrell Group, PLLC

Jarrell Group, PLLC
Tupelo, Mississippi
October 16, 2024

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND
ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

Honorable Mayor and Board of Aldermen
City of Southaven, Mississippi

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the City of Southaven, Mississippi's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the City of Southaven, Mississippi's major federal programs for the year ended September 30, 2023. The City of Southaven, 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, the City of Southaven, 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, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; 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 the City of Southaven, 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 the City of Southaven, 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 the City of Southaven, Mississippi's federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City of Southaven, Mississippi's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City of Southaven, 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 judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City of Southaven, 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 the City of Southaven, Mississippi's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City of Southaven, Mississippi's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or 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 limitations, 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 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.

Jarrell Group, PLLC

Jarrell Group, PLLC
Tupelo, Mississippi
October 16, 2024

CITY OF SOUTHAVEN, MISSISSIPPI
Schedule of Findings and Questioned Costs
September 30, 2023

SECTION 1 – SUMMARY OF AUDITORS’ RESULTS

Financial Statements

Type of auditors’ report issued: Unmodified
Internal control over financial reporting:
Material weakness identified? ___ Yes X No
Significant deficiency identified
not considered to be a material weakness? ___ Yes X None reported
Noncompliance material to financial statements
noted? ___ Yes X No

Federal Awards

Internal Control over major programs:
Material weakness identified? ___ Yes X No
Significant deficiency identified
not considered to be a material weakness? ___ Yes X None reported

Type of auditors’ report issued on compliance
for major programs: Unmodified

Any audit findings disclosed that are required
to be reported in accordance with
2 CFR 200.516(a)? ___ Yes X No

Identification of major program:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
20.205	U.S. Department of Transportation – Highway Planning and Constructure Grant
21.027	U.S. Dept. of the Treasury – Coronavirus State & Local Fiscal Recovery Funds

Dollar threshold used to distinguish
between Type A and Type B programs: \$ 750,000

Auditee qualified as low-risk auditee? ___ Yes X No

SECTION 2 – FINANCIAL STATEMENT FINDINGS:

None

SECTION 3 – FEDERAL AWARD FINDINGS:

None

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

Honorable Mayor and Board of Aldermen
City of Southaven, Mississippi

We have audited the financial statements of the City of Southaven, Mississippi, as of and for the year ended September 30, 2023, and have issued our report thereon dated October 16, 2024. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the *Government Auditing Standards*.

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. However, providing an opinion on compliance with state laws and regulations was not an objective of our audit and, accordingly, we do not express such an opinion.

The results of those procedures and our audit of the general purpose financial statements disclosed no material instances of noncompliance with state laws and regulations.

This report is intended for the information and use of management, federal awarding agencies, the Office of the State Auditor, and pass-through entities 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.

Jarrell Group, PLLC

Jarrell Group, PLLC
Tupelo, Mississippi
October 16, 2024



STATE OF MISSISSIPPI
OFFICE OF THE STATE AUDITOR
PHIL BRYANT
AUDITOR

OSA CIRCULAR No. 12

**OFFICE OF THE STATE AUDITOR
OFFICIAL REGULATIONS
CONTRACTS WITH PRIVATE COLLECTION AGENTS**

The following regulations are established by the Office of the State Auditor to be followed when the governing authority of any municipality contracts with private attorneys or private collection agents or agencies to collect delinquent payments. These regulations are effective March 24, 1993.

1. Any such contract may be entered into by negotiation.
2. Any such contract may provide for payment contingent upon successful collection.
3. Payment may be based upon a percentage of all delinquent payments collected.
4. Any private attorney or private collection agent or agency contracting with the municipality under the provisions of this act shall give bond or surety to the municipality in such amount as the governing board deems sufficient.
5. Any private attorney with whom the municipality contracts must be a member in good standing of the Mississippi Bar Association.
6. Any private collection agent or agency with whom the municipality contracts must meet all licensing requirements for doing business in the State of Mississippi.
7. The contract shall state neither the municipality nor any officer or employee of the municipality shall be liable, civilly or criminally, for any wrongful or unlawful act or omission of any person or business with whom the municipality has contracted under the provisions of this act.
8. The entire amount of delinquent payment collected shall be remitted to the municipality and shall not be reduced by any collection fees.
9. Delinquent payments collected shall be settled to the office or authority which had authority and responsibility to collect such fees and fines originally.
10. An itemized claim for any collection fee must be presented to the governing authority for its consideration for payment.

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TOLL FREE: 800.508.6022
LOCAL: 901.767.0026 FAX: 901.320.0007



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Tablet: 54" x 8" x 60"
Base: 66" x 14" x 8"

Low logo image.
Please request a new image.

8-15-24

Hernando Veterans Parade Committee
P. O. Box 714, Hernando, MS 38632
katsgamma@aol.com; 901.277.0574

September 26, 2024

Dear

I hope this letter finds you in good health and high spirits. I am writing to you on behalf of the Hernando Veterans Committee's effort to honor the brave men and women who have served our nation with utmost dedication and courage. We are embarking on an important project to erect a Veterans Monument in Hernando on the courthouse grounds, which will serve as a lasting tribute to their sacrifices and unwavering commitment.

With the community's support, we plan to raise \$25,000 with 75% or \$18,750 raised by October 31, 2024. To achieve our fundraising goal, we are reaching out to individuals and companies like yours who share our respect and gratitude toward our veterans. Your generous contribution will not only help us realize this dream, but also stand as a statement to your commitment toward honoring those who have served. This gesture symbolizes the collective effort and unity of our community in recognizing our veterans' invaluable service. For any contribution of \$5,000 or more, we will acknowledge the individual or company by engraving their name or company name on the back of the monument.

We would be truly grateful if you could contribute any amount towards this noble cause. Donations can be made through the Community Foundation of North West Mississippi (e.g., **check payable to "Community Foundation" and note it is for the Veterans Monument**). Mail the check to the Hernando Veterans Committee, P.O. Box 714, Hernando, MS 38632. Please feel free to reach out to me (Danny Carter) directly at 901.277.0574 or via email at katsgamma@aol.com if you have any questions or require further information.

Thank you for considering this request and for your potential support in honoring our veterans. Together, we can create a lasting tribute that will inspire future generations.

Warm regards,

Hernando Veterans Committee

RESOLUTION GRANTING AUTHORITY TO CLEAN PRIVATE PROPERTY

WHEREAS, the governing authorities of the City of Southaven, Mississippi, have received numerous complaints regarding the parcel of land located at the following address, to-wit:

CONDEMNATION ADDRESS

4343 Genevieve Dr.

4183 Chaucer Dr.

Parcel # 107929190 0000300

Parcel # 107929190 0000500

Parcel # 107929190 0000700

Parcel # 107931000 0001304

5630 Lexy Lane

Parcel # 208102000 0004004

4434 Keeley Cove

To the effect that the said parcel of land has been neglected whereby the grass height is in violation and there exist other unsafe conditions and that the parcel of land in the present condition is deemed to be a menace to the public health and safety of the community.

WHEREAS, pursuant to Section 21-19-11 of the Mississippi Code Annotated (1972), the governing authorities of the City of Southaven, Mississippi, provided the owners of the above described parcel of land with notice of the condition of their respective parcel of land and further provided them with notice of a hearing before the Mayor and Board of Aldermen on Tuesday, **October 22, 2024** by United States mail and by posting said notice, to determine whether or not the said parcel of land were in such a state of uncleanness as to be a menace to the public health and safety of the community.

WHEREAS, none of the owners of the above described parcel of land appeared at the meeting of the Mayor and Board of Aldermen on Tuesday, **October 22, 2024**, to voice objection or to offer a defense.

NOW, THEREFORE, BE IT HEREBY RESOLVED, by the Mayor and Board of Alderman of the City of Southaven, Mississippi, that the above described parcel of land located at:

CONDEMNATION ADDRESS

4343 Genevieve Dr.

4183 Chaucer Dr.

Parcel # 107929190 0000300

Parcel # 107929190 0000500

Parcel # 107929190 0000700

Parcel # 107931000 0001304

5630 Lexy Lane

Parcel # 208102000 0004004

4434 Keeley Cove

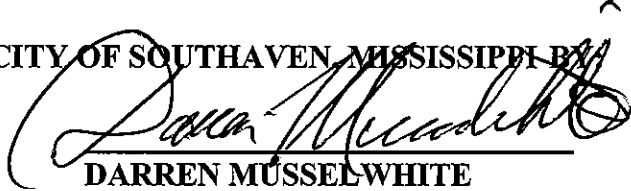
is deemed in the existing condition to be a menace to the public health and safety of the community.

BE IT FURTHER RESOLVED that the City of Southaven shall, if the owners of the above described parcel of land do not do so themselves, immediately proceed to clean the respective parcel of land, by the use of municipal employees or by contract, by cutting weeds and grass and removing rubbish and other debris.


Following the reading of this Resolution, it was introduced by Alderman Hoots and seconded by Alderman Wheeler. The Resolution was then put to a roll call vote and the results were as follows, to-wit:

ALDERMAN	VOTED
Alderman George Payne	YES
Alderman Kristian Kelly	YES
Alderman Charlie Hoots	YES
Alderman William Jerome	YES
Alderman Joel Gallagher	ABSENT
Alderman John David Wheeler	YES
Alderman Raymond Flores	YES

The Resolution, having received a majority vote of all Aldermen present, was declared adopted on this, the 22nd day of October 2024.

CITY OF SOUTHAVEN, MISSISSIPPI BY

DARREN MUSSELWHITE
MAYOR

ATTEST:


ANDREA MULLEN
CITY CLERK
(S E A L)



CITY OF SOUTHAVEN
Top of Mississippi

Office of Code Enforcement

Code Enforcement Office



8710 Northwest Drive
Southaven, MS 38671
Ph. 662-280-6523
Fax 662-280-6534

www.southaven.org

September 30, 2024

Samin Mohmed
4343 Genevieve Dr
Southaven, MS 38672

RE: Municipal Code Violations at 4343 Genevieve Dr

Please be advised that the violations noted below have been confirmed by the City of Southaven Code Enforcement Office at the above-referenced location. Please contact this office within seven (7) days of receipt of this notice to discuss the disposition of this matter.

Should this notice be ignored or you desire to be heard by the City Board of Aldermen, a hearing will take place by the City of Southaven Board of Alderman on **10/15/2024** pursuant to Mississippi Code 21-19-11 to determine if the property is a menace to the public health, safety and welfare of the community and upon a finding that the property is a menace, the City may enter and clean the property. An adjudication at the hearing that the property is in need of cleaning will authorize the City of Southaven to reenter the property for a period of one (1) year after final adjudication without any further hearing if notice is posted on the property and Southaven City Hall at least (7) seven days before the property is reentered for cleaning.

Please contact this office at 662-280-6523. Cooperation in this matter is appreciated.

Sincerely,

Code Enforcement Office
Municipal Code Office
City of Southaven

X Unsafe Property Violation --- Municipal Ordinance: Section 10-7 (a), (1)

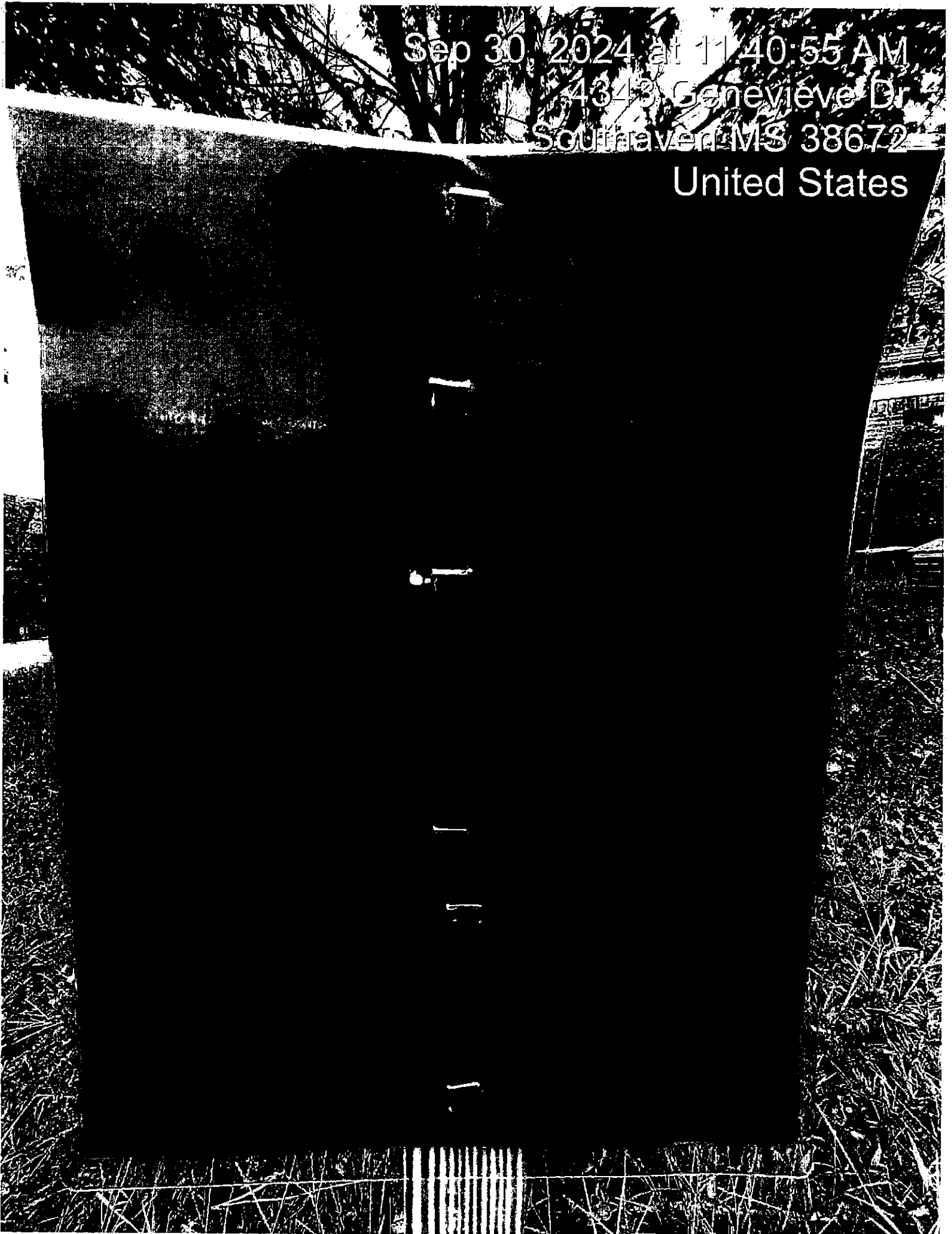
Note: This matter should be addressed immediately to avoid condemnation of this property.

Sep 30, 2024 at 11:40:55 AM

4343 Genevieve Dr

Southaven MS 38672

United States



Sep 30, 2024 at 11:41:00 AM

4343 Genevieve Dr

Southaven MS 38672

United States



CITY OF SOUTHAVEN
Top of Mississippi

Office of Code Enforcement

Code Enforcement Office



8710 Northwest Drive
Southaven, MS 38671
Ph. 662-280-6523
Fax 662-280-6534

www.southaven.org

September 30, 2024

Alto Asset Company 2 LLC
4183 Chaucer Dr
Southaven, MS 38672

RE: Municipal Code Violations at 4183 Chaucer Dr

Please be advised that the violations noted below have been confirmed by the City of Southaven Code Enforcement Office at the above-referenced location. Please contact this office within seven (7) days of receipt of this notice to discuss the disposition of this matter.

Should this notice be ignored or you desire to be heard by the City Board of Aldermen, a hearing will take place by the City of Southaven Board of Alderman on **10/15/2024** pursuant to Mississippi Code 21-19-11 to determine if the property is a menace to the public health, safety and welfare of the community and upon a finding that the property is a menace, the City may enter and clean the property. An adjudication at the hearing that the property is in need of cleaning will authorize the City of Southaven to reenter the property for a period of one (1) year after final adjudication without any further hearing if notice is posted on the property and Southaven City Hall at least (7) seven days before the property is reentered for cleaning.

Please contact this office at 662-280-6523. Cooperation in this matter is appreciated.

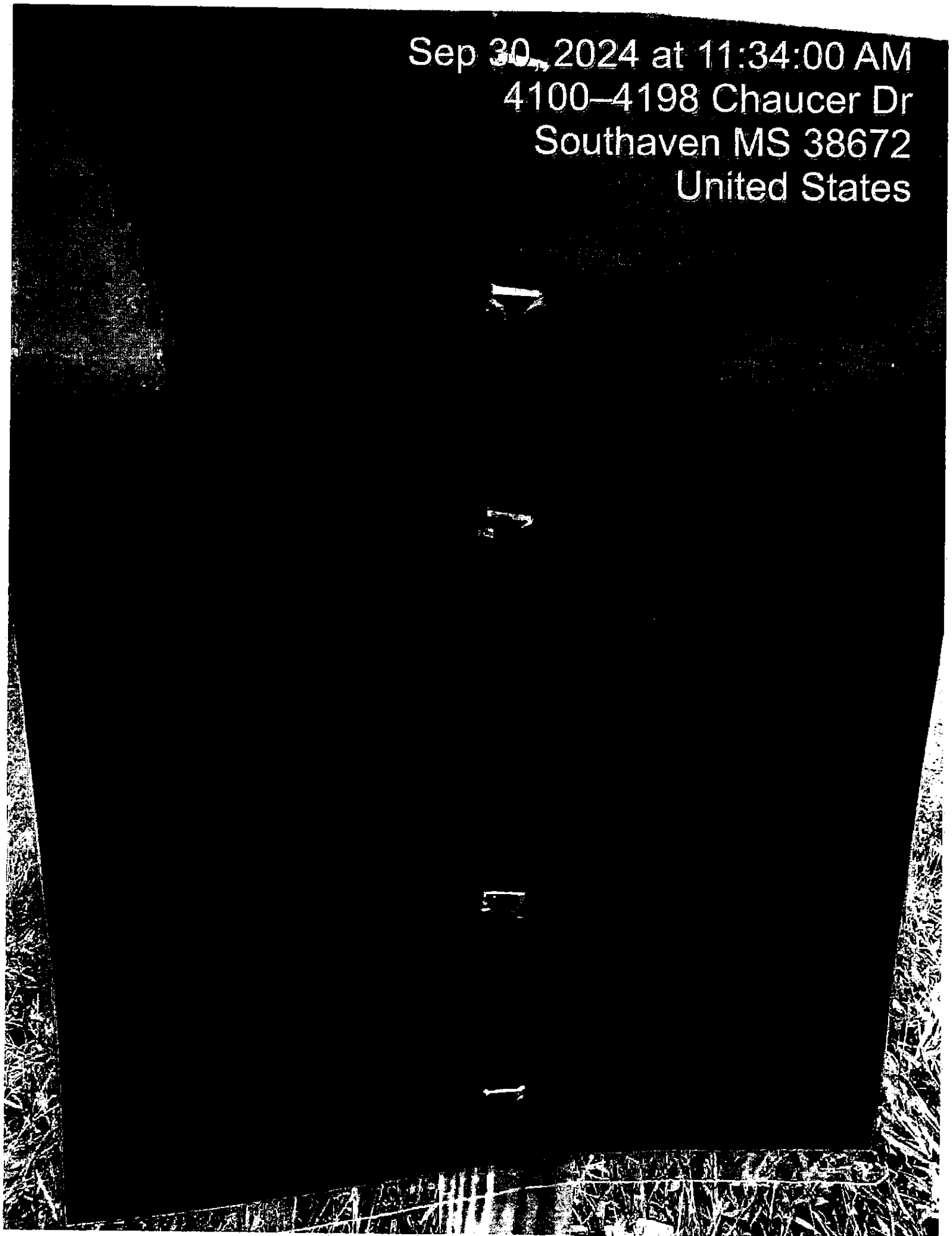
Sincerely,

Code Enforcement Office
Municipal Code Office
City of Southaven

X Unsafe Property Violation -- Municipal Ordinance: Section 10-7 (a), (1)

Note: This matter should be addressed immediately to avoid condemnation of this property.

Sep 30, 2024 at 11:34:00 AM
4100-4198 Chaucer Dr
Southaven MS 38672
United States



Sep 30, 2024 at 11:34:08 AM
4100-4198 Chaucer Dr
Southaven MS 38672
United States



CITY OF SOUTHAVEN
Top of Mississippi

Office of Code Enforcement

Code Enforcement Office



8710 Northwest Drive
Southaven, MS 38671
Ph. 662-280-6523
Fax 662-280-6534

www.southaven.org

September 30, 2024

NELSON CARL JR
Parcel # 107929190 0000300
Southaven, MS 38671

RE: Municipal Code Violations at Parcel # 107929190 0000300

Please be advised that the violations noted below have been confirmed by the City of Southaven Code Enforcement Office at the above-referenced location. Please contact this office within seven (7) days of receipt of this notice to discuss the disposition of this matter.

Should this notice be ignored or you desire to be heard by the City Board of Aldermen, a hearing will take place by the City of Southaven Board of Alderman on **10/15/2024** pursuant to Mississippi Code 21-19-11 to determine if the property is a menace to the public health, safety and welfare of the community and upon a finding that the property is a menace, the City may enter and clean the property. An adjudication at the hearing that the property is in need of cleaning will authorize the City of Southaven to reenter the property for a period of one (1) year after final adjudication without any further hearing if notice is posted on the property and Southaven City Hall at least (7) seven days before the property is reentered for cleaning.

Please contact this office at 662-280-6523. Cooperation in this matter is appreciated.

Sincerely,

Code Enforcement Office
Municipal Code Office
City of Southaven

X Unsafe Property Violation --- Municipal Ordinance: Section 10-7 (a), (1)

Note: This matter should be addressed immediately to avoid condemnation of this property.

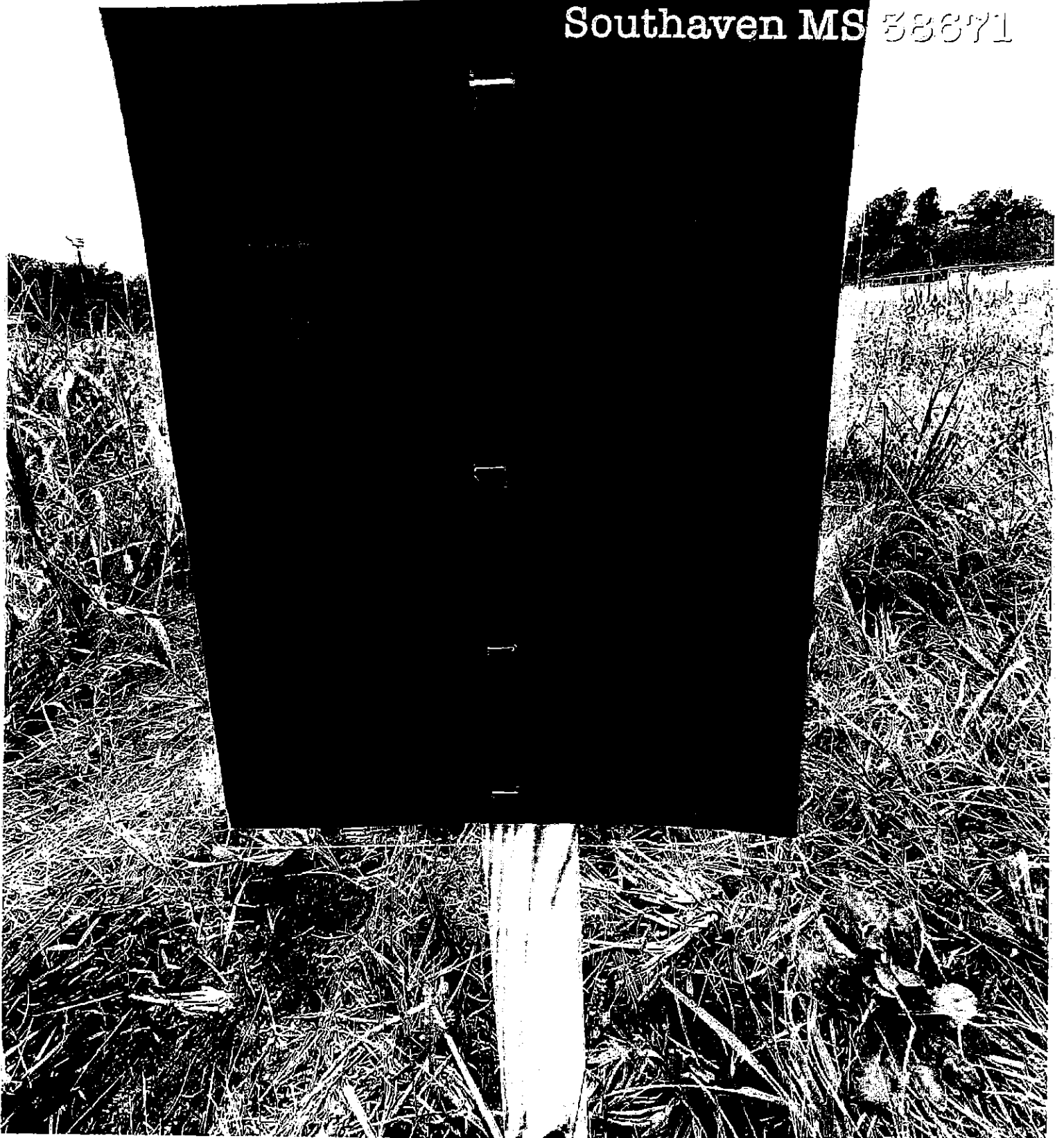
Network: Sep 30, 2024 at 11:14:52 AM CDT

Local: Sep 30, 2024 at 11:14:52 AM CDT

N 54° 57' 49.406", W 89° 37' 38.788"

7105 Golden Oak Loop E

Southaven MS 38871



Network: Sep 30, 2024 at 11:15:49 AM CDT

Local: Sep 30, 2024 at 11:15:49 AM CDT

N 34° 37' 49.406", W 89° 37' 53.736"

7103 Golden Oak Loop E

Southaven MS 38871



CITY OF SOUTHAVEN
Top of Mississippi

Office of Code Enforcement

Code Enforcement Office



8710 Northwest Drive
Southaven, MS 38671
Ph. 662-280-6523
Fax 662-280-6534

www.southaven.org

September 30, 2024

NELSON CARL JR
Parcel # 107929190 0000500
Southaven, MS 38671

RE: Municipal Code Violations at Parcel # 107929190 0000500

Please be advised that the violations noted below have been confirmed by the City of Southaven Code Enforcement Office at the above-referenced location. Please contact this office within seven (7) days of receipt of this notice to discuss the disposition of this matter.

Should this notice be ignored or you desire to be heard by the City Board of Aldermen, a hearing will take place by the City of Southaven Board of Alderman on **10/15/2024** pursuant to Mississippi Code 21-19-11 to determine if the property is a menace to the public health, safety and welfare of the community and upon a finding that the property is a menace, the City may enter and clean the property. An adjudication at the hearing that the property is in need of cleaning will authorize the City of Southaven to reenter the property for a period of one (1) year after final adjudication without any further hearing if notice is posted on the property and Southaven City Hall at least (7) seven days before the property is reentered for cleaning.

Please contact this office at 662-280-6523. Cooperation in this matter is appreciated.

Sincerely,

Code Enforcement Office
Municipal Code Office
City of Southaven

X Unsafe Property Violation --- Municipal Ordinance: Section 10-7 (a), (1)

Note: This matter should be addressed immediately to avoid condemnation of this property.

Network: Sep 30, 2024 at 11:19:29 AM CDT

Local: Sep 30, 2024 at 11:19:29 AM CDT

N 54° 57' 49.028", W 89° 57' 58.004"

7100 Golden Oak Loop E

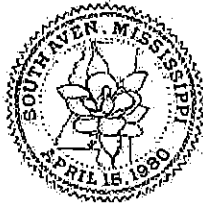
Southaven MS 38671



CITY OF SOUTHAVEN
Top of Mississippi

Office of Code Enforcement

Code Enforcement Office



8710 Northwest Drive
Southaven, MS 38671
Ph. 662-280-6523
Fax 662-280-6534

www.southaven.org

September 30, 2024

NELSON CARL JR
Parcel # 107929190 0000700
Southaven, MS 38671

RE: Municipal Code Violations at Parcel # 107929190 0000700

Please be advised that the violations noted below have been confirmed by the City of Southaven Code Enforcement Office at the above-referenced location. Please contact this office within seven (7) days of receipt of this notice to discuss the disposition of this matter.

Should this notice be ignored or you desire to be heard by the City Board of Aldermen, a hearing will take place by the City of Southaven Board of Alderman on **10/15/2024** pursuant to Mississippi Code 21-19-11 to determine if the property is a menace to the public health, safety and welfare of the community and upon a finding that the property is a menace, the City may enter and clean the property. An adjudication at the hearing that the property is in need of cleaning will authorize the City of Southaven to reenter the property for a period of one (1) year after final adjudication without any further hearing if notice is posted on the property and Southaven City Hall at least (7) seven days before the property is reentered for cleaning.

Please contact this office at 662-280-6523. Cooperation in this matter is appreciated.

Sincerely,

Code Enforcement Office
Municipal Code Office
City of Southaven

X Unsafe Property Violation --- Municipal Ordinance: Section 10-7 (a), (1)

Note: This matter should be addressed immediately to avoid condemnation of this property.

Network: Sep 30, 2024 at 11:25:59 AM CDT

Local: Sep 30, 2024 at 11:25:59 AM CDT

N 54° 57' 46.277", W 89° 57' 42.702"

1569 Goodman Rd E

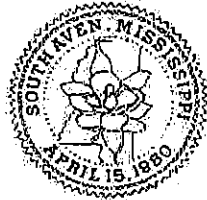
Southaven MS 38671



CITY OF SOUTHAVEN
Top of Mississippi

Office of Code Enforcement

Code Enforcement Office



8710 Northwest Drive
Southaven, MS 38671
Ph. 662-280-6523
Fax 662-280-6534

www.southaven.org

September 30, 2024

CLY LLC
Parcel # 107931000 0001304
Southaven, MS 38671

RE: Municipal Code Violations at Parcel # 107931000 0001304

Please be advised that the violations noted below have been confirmed by the City of Southaven Code Enforcement Office at the above-referenced location. Please contact this office within seven (7) days of receipt of this notice to discuss the disposition of this matter.

Should this notice be ignored or you desire to be heard by the City Board of Aldermen, a hearing will take place by the City of Southaven Board of Alderman on **10/15/2024** pursuant to Mississippi Code 21-19-11 to determine if the property is a menace to the public health, safety and welfare of the community and upon a finding that the property is a menace, the City may enter and clean the property. An adjudication at the hearing that the property is in need of cleaning will authorize the City of Southaven to reenter the property for a period of one (1) year after final adjudication without any further hearing if notice is posted on the property and Southaven City Hall at least (7) seven days before the property is reentered for cleaning.

Please contact this office at 662-280-6523. Cooperation in this matter is appreciated.

Sincerely,

Code Enforcement Office
Municipal Code Office
City of Southaven

X Unsafe Property Violation --- Municipal Ordinance: Section 10-7 (a), (1)

Note: This matter should be addressed immediately to avoid condemnation of this property.

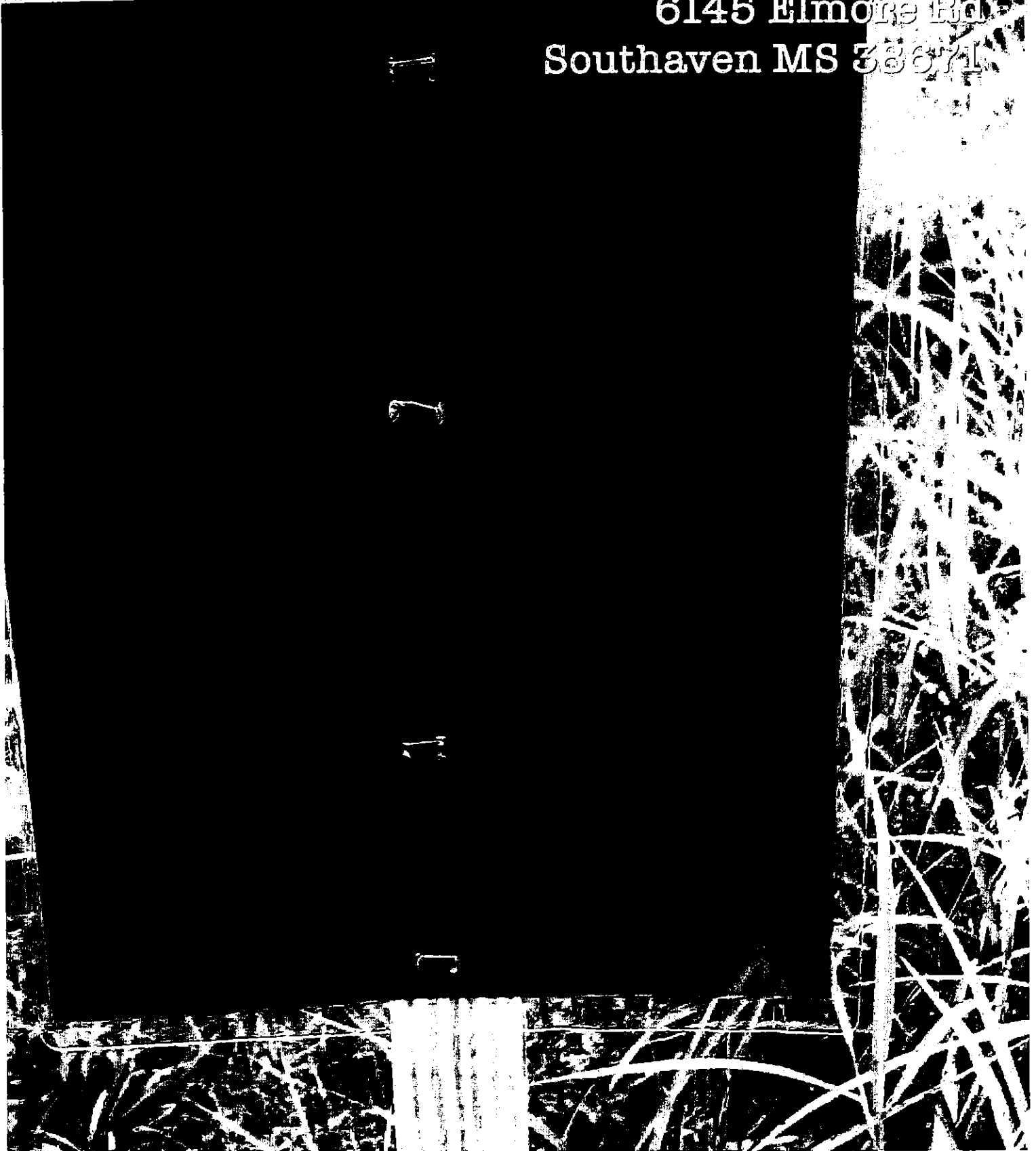
Network: Sep 30, 2024 at 10:57:18 AM CDT

Local: Sep 30, 2024 at 10:57:18 AM CDT

N 34° 56' 57.605" W 89° 58' 52.680"

6145 Elmore Rd

Southaven MS 38671



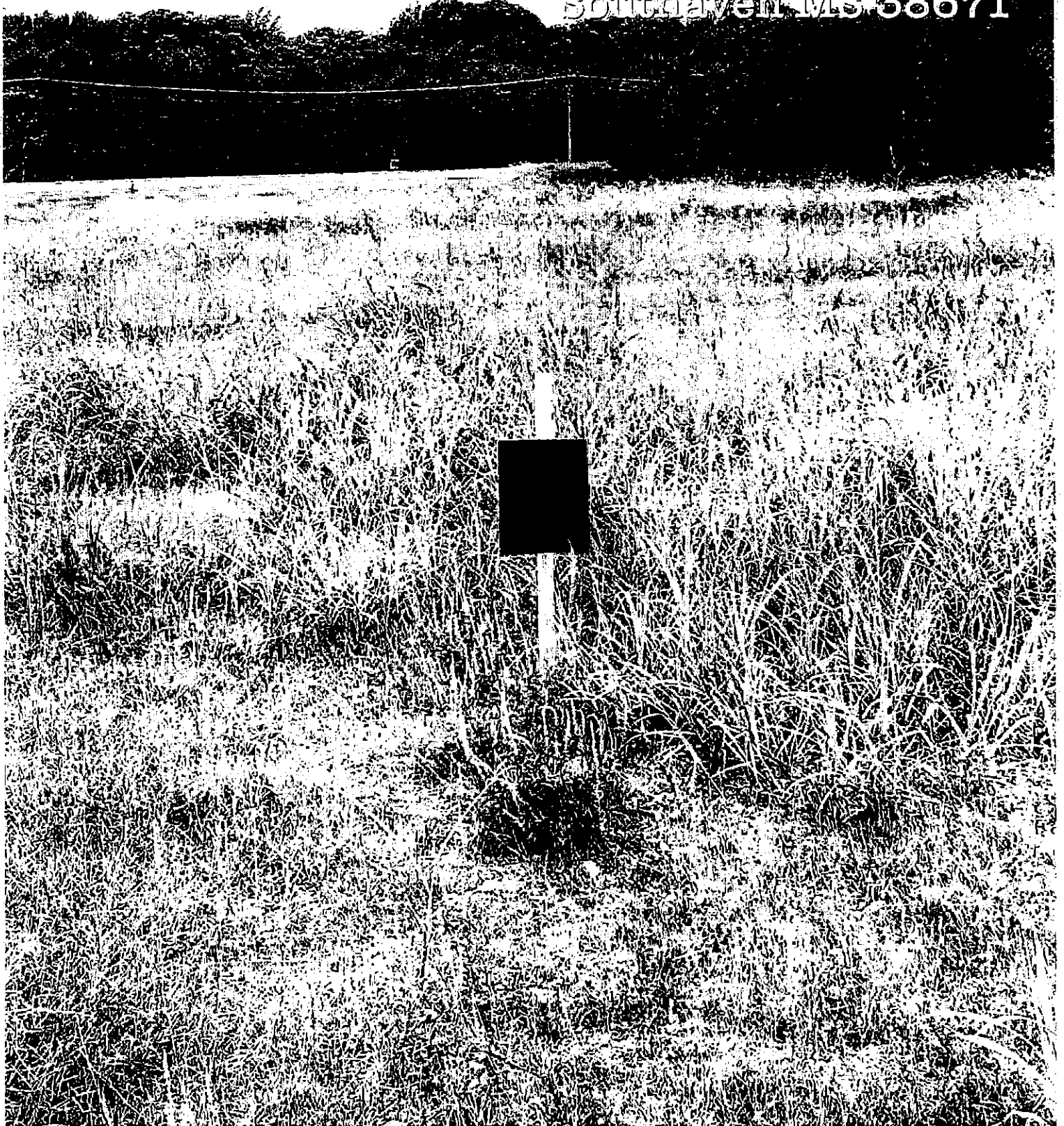
Network: Sep 30, 2024 at 10:57:28 AM CDT

Local: Sep 30, 2024 at 10:57:28 AM CDT

N 34° 56' 57.605", W 89° 53' 52.680"

6145 Elmore Rd

Southaven MS 38671



Network: Sep 30, 2024 at 10:59:21 AM CDT

Local: Sep 30, 2024 at 10:59:21 AM CDT

N 34° 58' 55.909", W 89° 58' 52.501"

6011 Elmore Rd

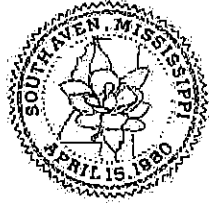
Southaven MS 38671



CITY OF SOUTHAVEN
Top of Mississippi

Office of Code Enforcement

Code Enforcement Office



8710 Northwest Drive
Southaven, MS 38671
Ph. 662-280-6523
Fax 662-280-6534

www.southaven.org

September 30, 2024

ADINOLFI SURVIORS TRUST
5630 Lexy Ln
Southaven, MS 38671

RE: Municipal Code Violations at 5630 Lexy Ln

Please be advised that the violations noted below have been confirmed by the City of Southaven Code Enforcement Office at the above-referenced location. Please contact this office within seven (7) days of receipt of this notice to discuss the disposition of this matter.

Should this notice be ignored or you desire to be heard by the City Board of Aldermen, a hearing will take place by the City of Southaven Board of Alderman on **10/15/2024** pursuant to Mississippi Code 21-19-11 to determine if the property is a menace to the public health, safety and welfare of the community and upon a finding that the property is a menace, the City may enter and clean the property. An adjudication at the hearing that the property is in need of cleaning will authorize the City of Southaven to reenter the property for a period of one (1) year after final adjudication without any further hearing if notice is posted on the property and Southaven City Hall at least (7) seven days before the property is reentered for cleaning.

Please contact this office at 662-280-6523. Cooperation in this matter is appreciated.

Sincerely,

Code Enforcement Office
Municipal Code Office
City of Southaven

X Unsafe Property Violation --- Municipal Ordinance: Section 10-7 (a), (1)

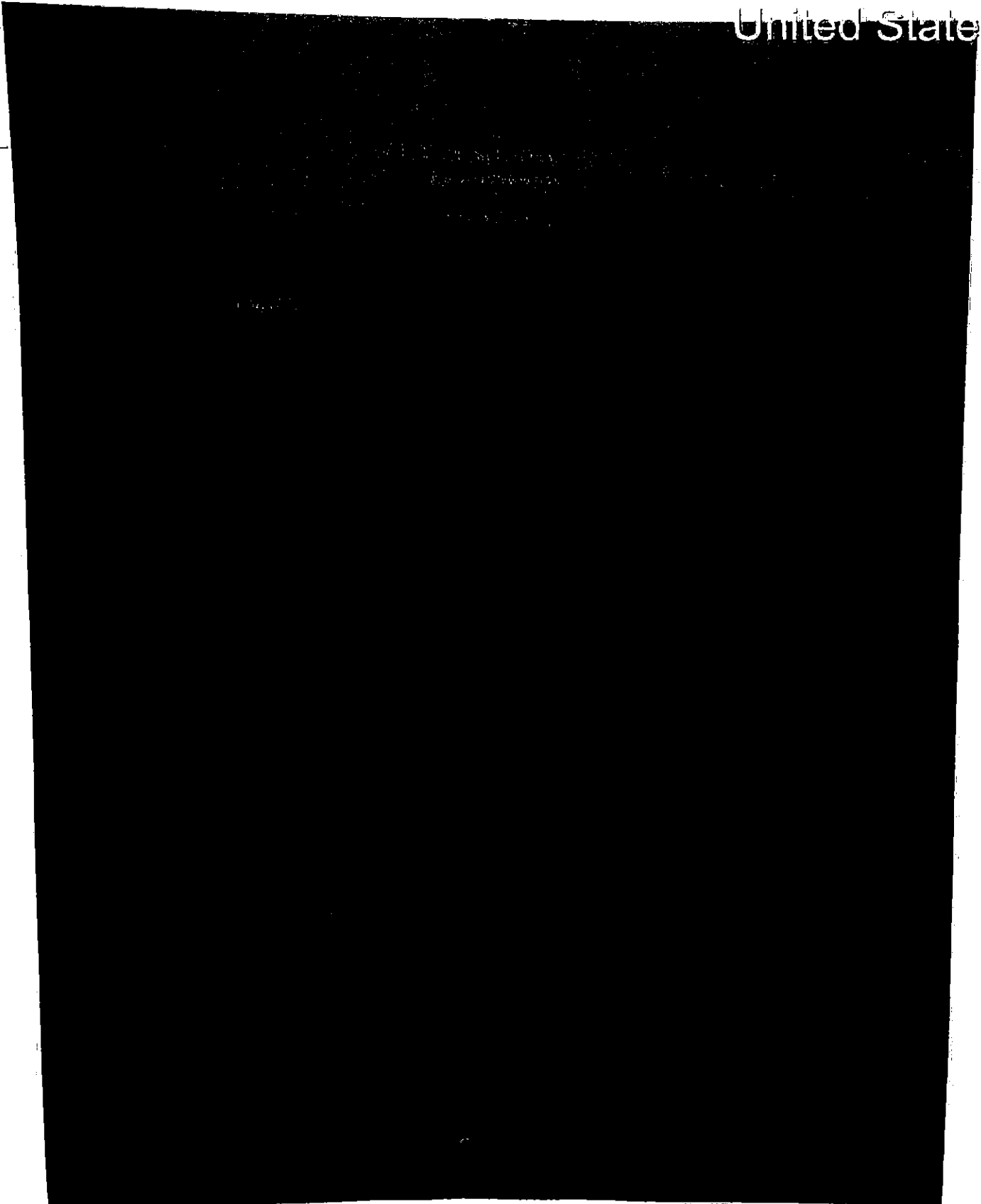
Note: This matter should be addressed immediately to avoid condemnation of this property.

Sep 30, 2024 at 10:16:32 AM

5630 Lexy Ln

Southaven MS 38671

United States



Sep 30, 2024 at 10:16:51 AM

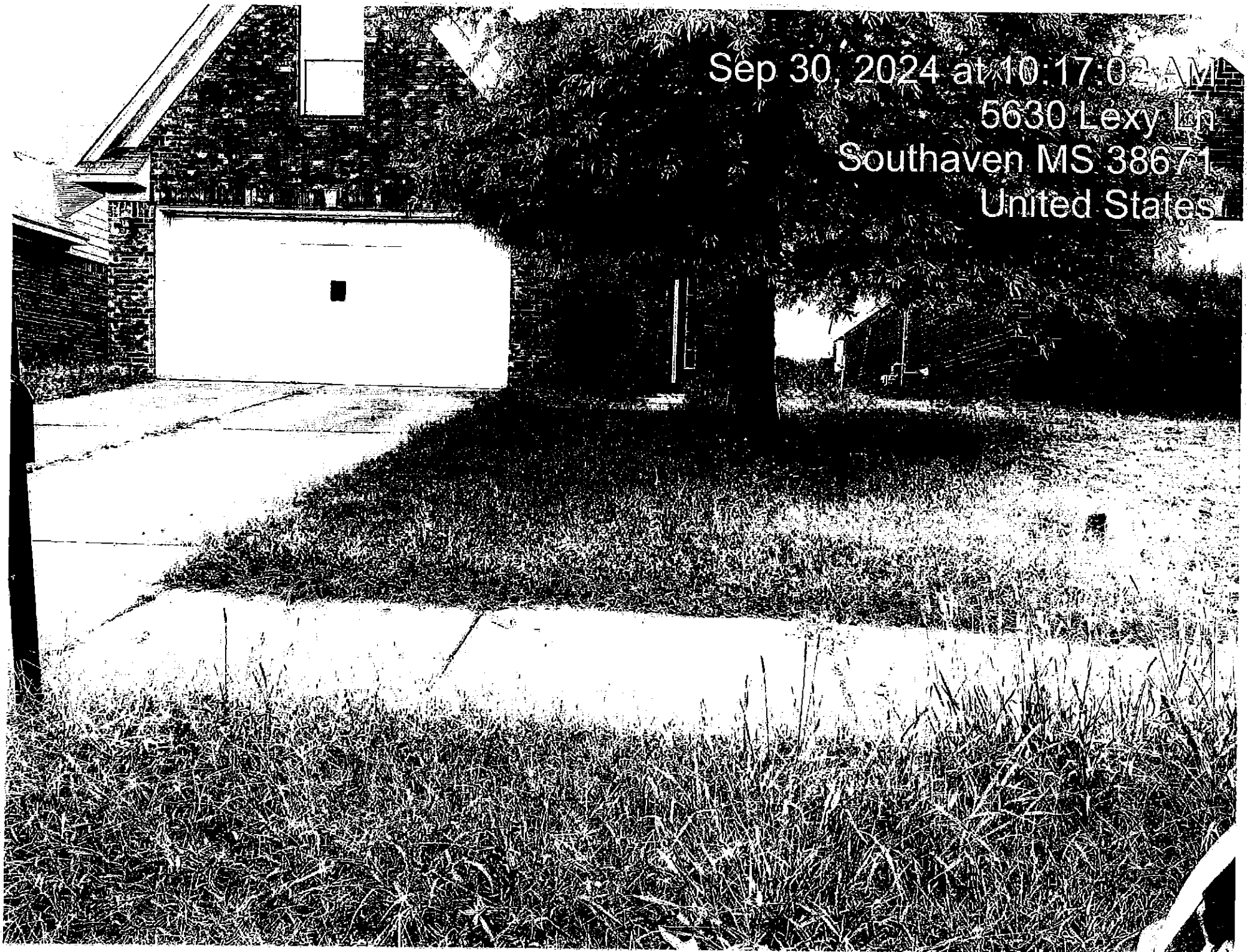
5630 Lexy Ln

Southaven MS 38671

United States



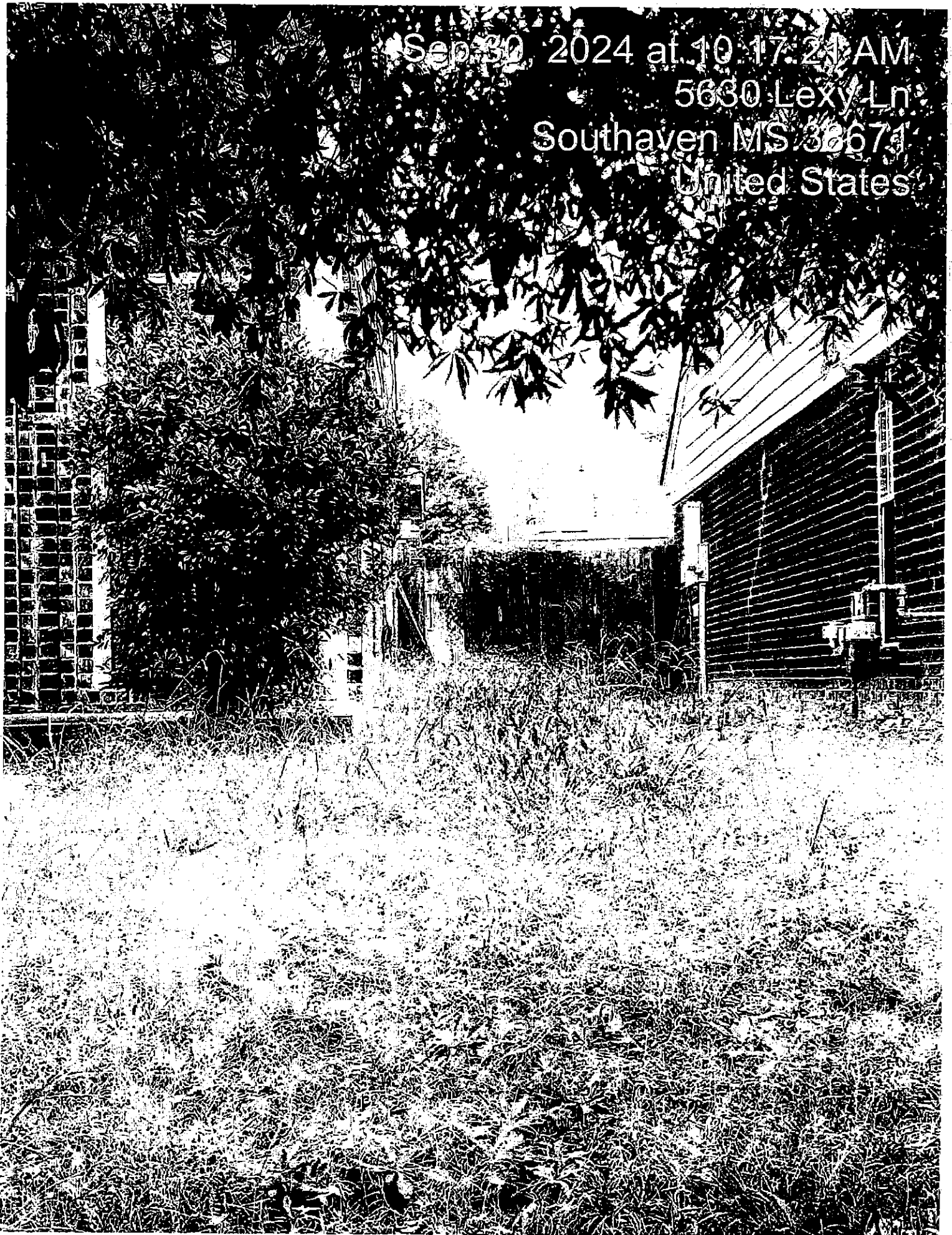
Sep 30, 2024 at 10:17:02 AM
5630 Lexy Ln
Southaven MS 38671
United States



Sep 30, 2024 at 10:17:06 AM
5630 Lexy Ln
Southaven MS 38671
United States



Sep 30, 2024 at 10:17:21 AM
5630 Lexy Ln
Southaven MS 38671
United States



CITY OF SOUTHAVEN
Top of Mississippi

Office of Code Enforcement

Code Enforcement Office



8710 Northwest Drive
Southaven, MS 38671
Ph. 662-280-6523
Fax 662-280-6534

www.southaven.org

September 30, 2024

Ross Bessie Stewart Estate
Parcel # 208102000 0004004
Southaven, MS 38671

RE: Municipal Code Violations at Parcel # 208102000 0004004

Please be advised that the violations noted below have been confirmed by the City of Southaven Code Enforcement Office at the above-referenced location. Please contact this office within seven (7) days of receipt of this notice to discuss the disposition of this matter.

Should this notice be ignored or you desire to be heard by the City Board of Aldermen, a hearing will take place by the City of Southaven Board of Alderman on **10/15/2024** pursuant to Mississippi Code 21-19-11 to determine if the property is a menace to the public health, safety and welfare of the community and upon a finding that the property is a menace, the City may enter and clean the property. An adjudication at the hearing that the property is in need of cleaning will authorize the City of Southaven to reenter the property for a period of one (1) year after final adjudication without any further hearing if notice is posted on the property and Southaven City Hall at least (7) seven days before the property is reentered for cleaning.

Please contact this office at 662-280-6523. Cooperation in this matter is appreciated.

Sincerely,

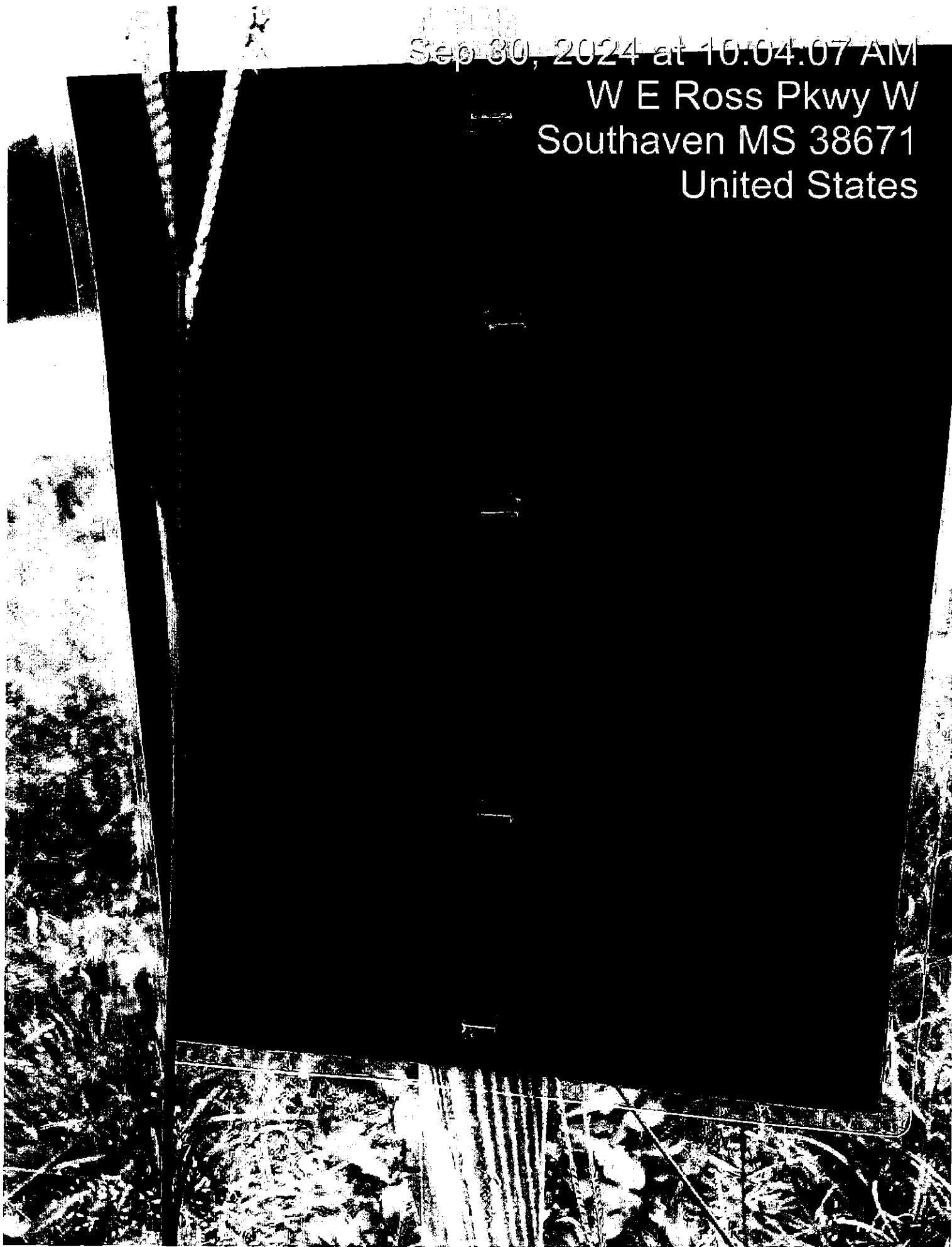
Code Enforcement Office
Municipal Code Office
City of Southaven

X Unsafe Property Violation --- Municipal Ordinance: Section 10-7 (a), (1)

Note: This matter should be addressed immediately to avoid condemnation of this property.

Sep 30, 2024 at 10:04:07 AM

W E Ross Pkwy W
Southaven MS 38671
United States



Sep 30, 2024 at 10:04:14 AM
W E Ross Pkwy W
Southaven MS 38671
United States



Sep 30, 2024 at 10:04:19 AM
W E Ross Pkwy W
Southaven MS 38671
United States

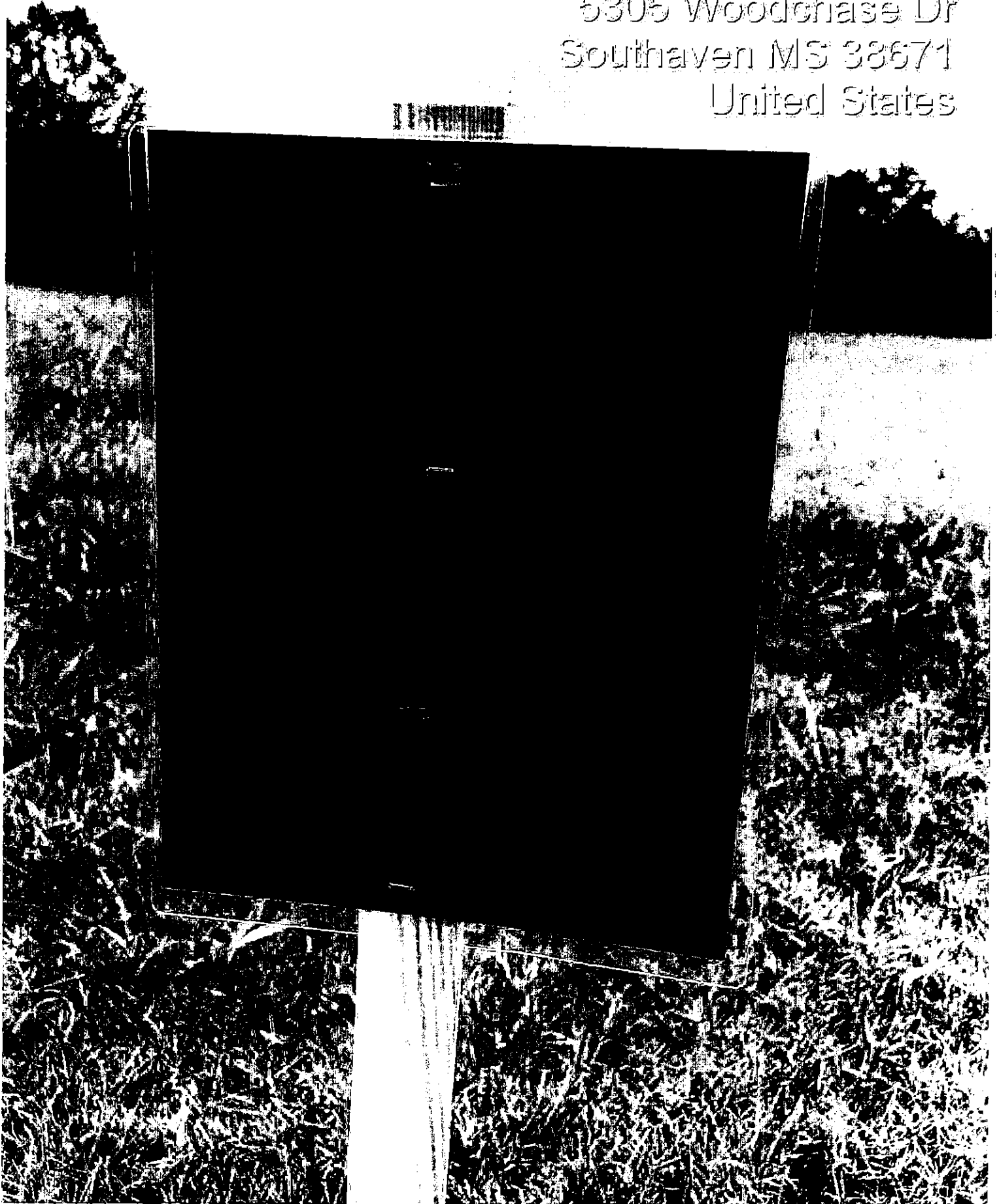


Sep 30, 2024 at 10:04:22 AM
W E Ross Pkwy W
Southaven MS 38671
United States



Sep 30, 2024 at 10:06:38 AM
5305 Woodchase Dr
Southaven MS 38671
United States

XXXXXXXXXX



Sep 30, 2024 at 10:06:46 AM
5305 Woodchase Dr
Southaven, MS 38671
United States



Sep 30, 2024 at 10:06:53 AM
5305 Woodchase Dr
Southaven MS 38671
United States



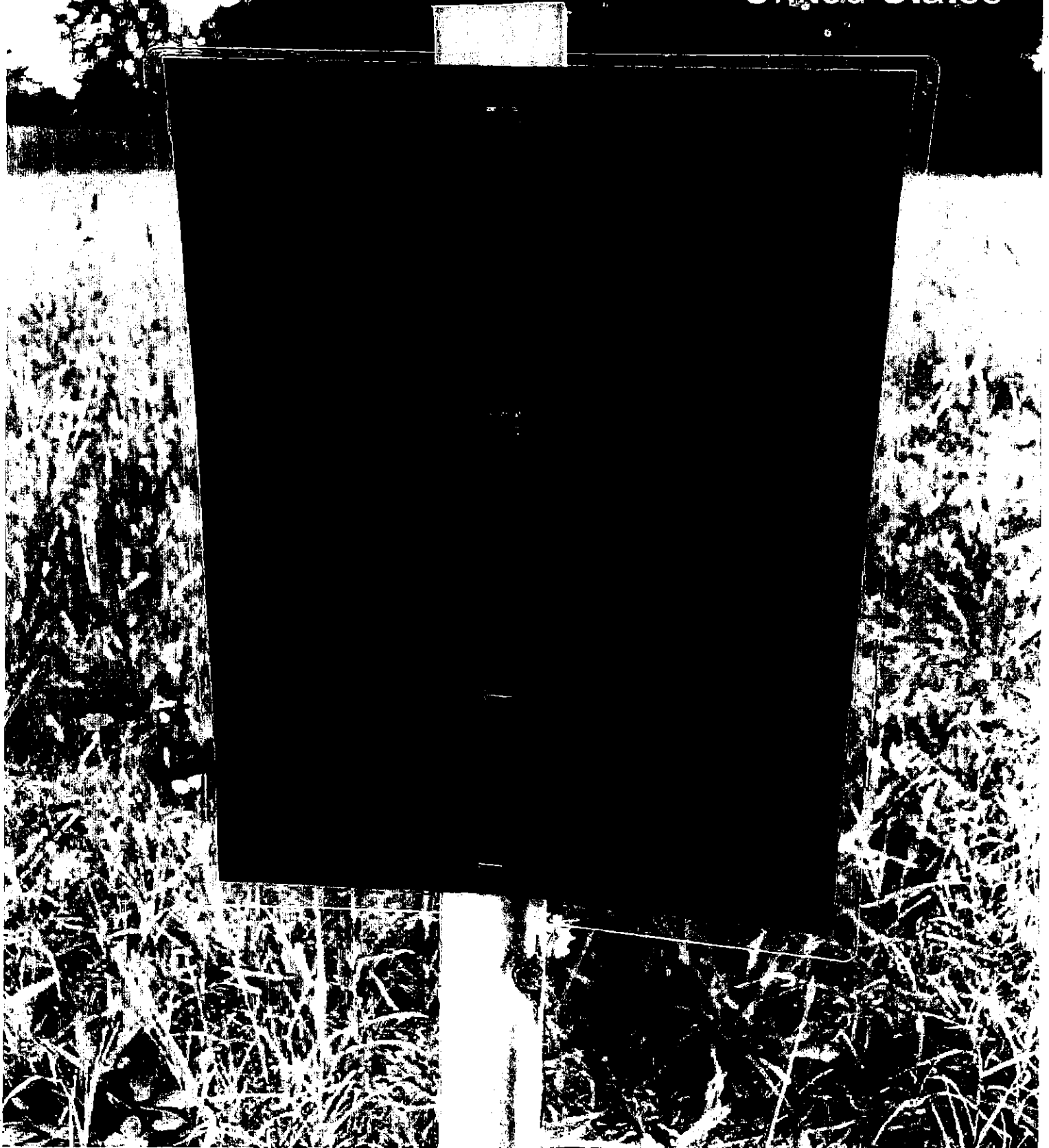
Sep 30, 2024 at 10:06:56 AM
5305 Woodchase Dr
Southaven MS 38671
United States



Sep 30, 2024 at 10:07:15 AM
5305 Woodchase Dr
Southaven MS 38671
United States



Sep 30, 2024 at 10:08:09 AM
5296 Woodchase Dr
Southaven MS 38671
United States



Sep. 30, 2024 at 10:08:16 AM
5296 Woodchase Dr
Southaven MS 38671
United States



Sep 30, 2024 at 10:08:20 AM
5296 Woodchase Dr
Southaven MS 38671
United States



Sep 30, 2024 at 10:08:23 AM
5296 Woodchase Dr
Southaven MS 38671
United States



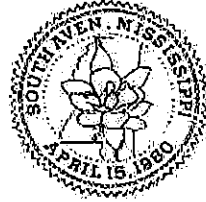
Sep 30, 2024 at 10:08:59 AM
5296 Woodchase Dr
Southaven MS 38871
United States



CITY OF SOUTHAVEN
Top of Mississippi

Office of Code Enforcement

Code Enforcement Office



8710 Northwest Drive
Southaven, MS 38671
Ph. 662-280-6523
Fax 662-280-6534

www.southaven.org

September 30, 2024

Parker, Amy
4434 Keely Cv
Southaven, MS 38671

RE: Municipal Code Violations at 4434 Keely Cv

Please be advised that the violations noted below have been confirmed by the City of Southaven Code Enforcement Office at the above-referenced location. Please contact this office within seven (7) days of receipt of this notice to discuss the disposition of this matter.

Should this notice be ignored or you desire to be heard by the City Board of Aldermen, a hearing will take place by the City of Southaven Board of Alderman on **10/15/2024** pursuant to Mississippi Code 21-19-11 to determine if the property is a menace to the public health, safety and welfare of the community and upon a finding that the property is a menace, the City may enter and clean the property. An adjudication at the hearing that the property is in need of cleaning will authorize the City of Southaven to reenter the property for a period of one (1) year after final adjudication without any further hearing if notice is posted on the property and Southaven City Hall at least (7) seven days before the property is reentered for cleaning.

Please contact this office at 662-280-6523. Cooperation in this matter is appreciated.

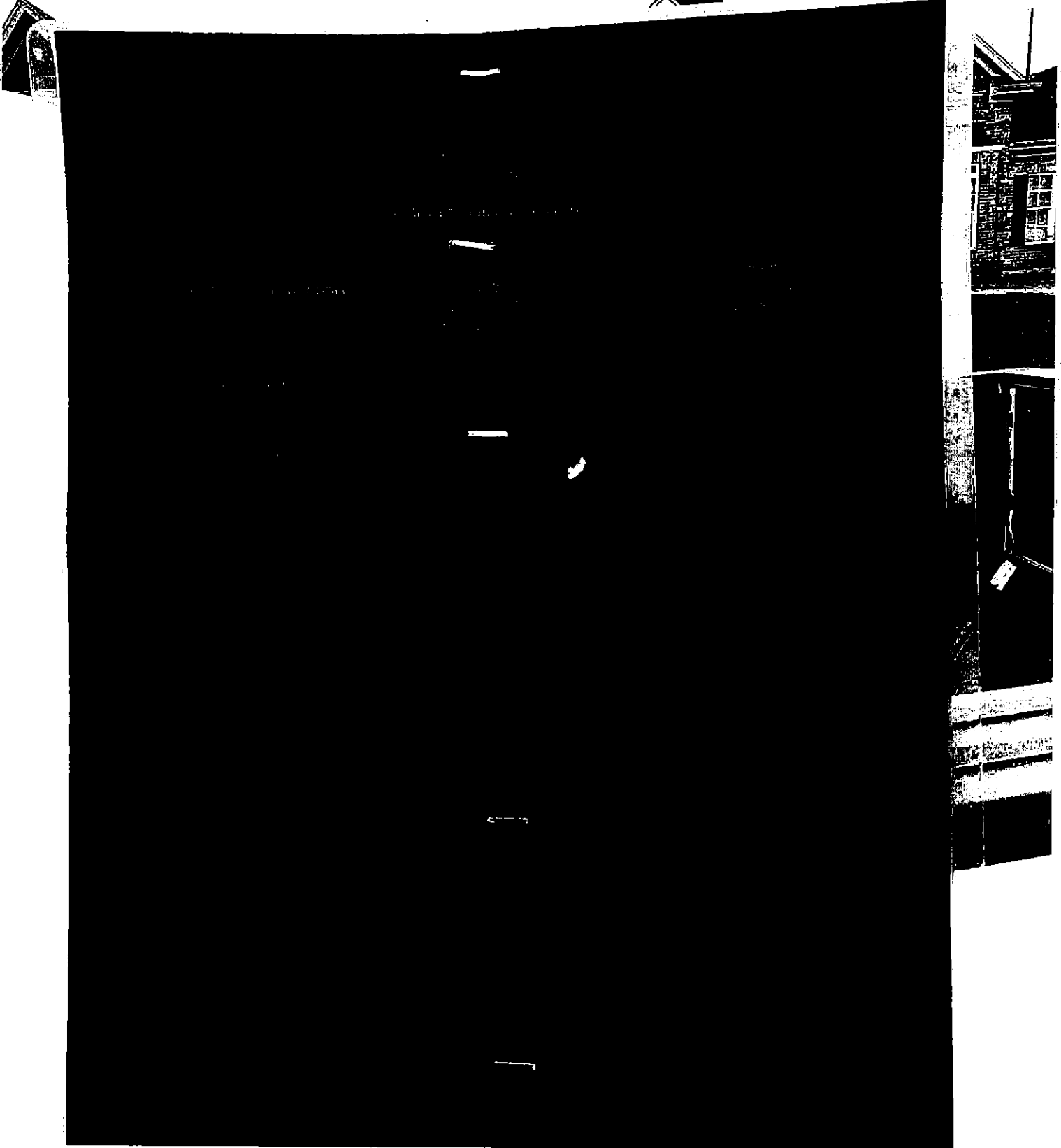
Sincerely,

Code Enforcement Office
Municipal Code Office
City of Southaven

X Unsafe Property Violation --- Municipal Ordinance: Section 10-7 (a), (1)

Note: This matter should be addressed immediately to avoid condemnation of this property.

Sep 30, 2024 at 11:26:06 AM
4434 Keeley Cove
Southaven MS 38671
United States



Sep 30, 2024 at 11:26:47 AM
4434 Keeley Cove
Southaven MS 38671
United States



**RESOLUTION OF THE MAYOR AND BOARD OF ALDERMEN
OF THE CITY OF SOUTHAVEN, MISSISSIPPI GRANTING CONDITIONAL
USE PERMIT TO MICHAEL MACE FOR MOTOR VEHICLE REPAIR AND
TOWING SHOP LOCATED AT 9210 AIRWAYS DRIVE IN SOUTHAVEN,
MISSISSIPPI**

WHEREAS, the City of Southaven's ("City") Planning Commission previously held a hearing on August 26, 2024 for the conditional use permit ("permit") application of Michael Mace (the "Applicant") for a motor vehicle repair and towing shop located at 9210 Airways Drive in Southaven, Mississippi; and

WHEREAS, the City Code of Ordinances govern the location of a Motor Vehicle Repair and Towing Shop and set forth the requirements as provided in Exhibit A; and

WHEREAS, "Conditional Use" is defined in the City Code of Ordinances at Title XIII, Chapter 1, Section 13-1(b) as "a use that would not be appropriate generally or without restrictions throughout the zoning district but which, if controlled as to number, area, location or relation to the neighborhood, would promote the public health, safety, morals, order, comfort, convenience, appearance, prosperity or general welfare;" and

WHEREAS, the Laws of the State of Mississippi, Section 17-1-1 to 17-1-27, inclusive, of the Mississippi Code of 1972, annotated, as amended, empower the City to enact a Zoning Ordinance and to provide for its administration, enforcement and amendment; and

WHEREAS, pursuant to Mississippi Code Ann. Sections 21-17-5, the City has the authority to adopt ordinances with respect to City property including the adoption of all lawful orders, resolutions or ordinances with respect to municipal affairs, property, and finances, and to alter, modify, and repeal such orders, resolutions or ordinances; and

WHEREAS, based on findings of the City Planning Commission at the hearing and City Code of Ordinances and City Staff Report as further set forth in Exhibit A to this Resolution, the City's Planning Commission recommends, subject to the City Board's revocation and the Applicant adhering to all requests and stipulations in the City Staff Report and this Resolution, a conditional use permit with one year extensions at the discretion of the City Board of Aldermen, pursuant to its discretion as set forth in the City Code of Ordinances at Title XIII, Chapter 9, Section 13-9(a); and

NOW, THEREFORE, BE IT ORDERED by the Mayor and Board of Aldermen of the City of Southaven, Mississippi as follows, to wit:

1. Subject to the Board's revocation for violation of the City Conditional Use Permit, as set forth in this Resolution and/or City ordinances, including but not limited to there being no more than twelve (12) non-compliant cars on the property at any one (1) time, with no more than three (3) within view from surrounding property; a fence(s) used to conceal non-compliant cars shall be solid and of uniform construction and color and of sufficient height to completely conceal the vehicles from view; and vehicles shall only be stored temporarily and no parts shall be removed or salvaged, and Applicant's compliance with the

requirements as set forth in the Staff Report attached hereto as Exhibit A, the City Board grants a conditional use permit to the Applicant for motor vehicle repair and towing shop located at 9210 Airways Drive, Southaven, Mississippi for one (1) year to be renewed annually at the discretion of the City Board of Aldermen. The City Board reserves to revoke the Applicant's Conditional Use Permit as granted by this Resolution, upon the Applicant's violation of any City Ordinance and/or condition of the permit. The granting of this permit does not prohibit the City from enforcing any violations in City Court.

2. The Mayor and City Planning Director or their designee are authorized to take any and all action to effectuate the intent of this Resolution.

Following the reading of this Resolution, it was introduced by Alderman Kelly and seconded by Alderman Jerome. The Resolution was then put to a roll call vote and the results were as follows, to-wit:

Alderman William Jerome	YES
Alderman Kristian Kelly	YES
Alderman Charlie Hoots	YES
Alderman George Payne	YES
Alderman Joel Gallagher	ABSENT
Alderman John Wheeler	YES
Alderman Raymond Flores	YES

Having received a majority of affirmative votes, the Mayor declared that the Resolution was carried and adopted as set forth above on this the 22nd day of October, 2024.

CITY OF SOUTHAVEN, MISSISSIPPI

BY:



DARREN MUSSELWHITE, MAYOR

ATTEST:

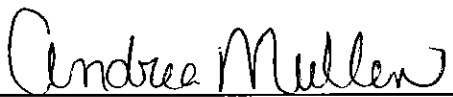

CITY CLERK



EXHIBIT A

**City of Southaven
Office of Planning and Development
Conditional Permit Use Staff Report**



Date of Hearing:	August 26, 2024
Public Hearing Body:	Planning Commission
Applicant:	Micheal Mace 7692 Lennox Cove Southaven, MS 901-331-0494
Total Acreage:	1.96 acres
Existing Zone:	Light Industrial (M-1)
Location of Conditional Use Application:	East side of Airways Blvd., north of Stateline Road
Requirements for CUP:	<i>"Motor vehicle service and repair. Salvage or junk, and any major repair or storage of equipment of materials or damaged vehicles shall be completely concealed from surrounding properties and no more than five (5) non-compliant vehicles shall be stored on the property at any one time. Fences utilized for this purpose shall be solid and of uniform construction and color and of sufficient height to completely conceal the vehicles. Three (3) non-compliant vehicles may be stored on the property without being concealed for a period not to exceed one hundred twenty (120) days."</i>
Comprehensive Plan Designation:	Light Industrial
Staff Comments:	The applicant is requesting a conditional use permit for a towing and storage site to be located at 9210 Airways Blvd. The property is presently vacant with a gravel drive and slab work; however, the applicant will be submitted for a fenced area with office on site pending the conditional use permit is approved. The applicant is an existing towing business owner of 25 years in the Memphis area and is looking to expand to the Southaven market. They are currently not on the police rotation due to not meeting the local company portion of our ordinance but do intend on applying if/when they get approved.
Staff Recommendations:	By zoning, the use is acceptable and the site is screened on the south side from Stateline Road via the large footprint warehouse in front of it. Additional screening will be addressed in the site plan and design review portion of the process pending the conditional use is approved. Staff recommends a one (1) year conditional use permit. During this year, the applicant will need to complete the remaining portions of the process and once those have been met, the additional four (4) year term of the permit should be granted and be reviewed annually for compliance.



Certificate of Completion

The Mississippi Judicial College
of the University of Mississippi Law Center
Presents this Certificate to

Thomas Mastin

for having completed the

2024 Municipal Court Clerks Conference
Golden Nugget ~ Biloxi, Mississippi
September 18-20, 2024

15.00 Hours

Nancy Daniel

Program Manager

Carol Murphy

Interim Director

City of Southaven Oath of Office



I, Nicole Strong, do solemnly swear that I will faithfully support
the Constitution of the United States and the Constitution of the State of Mississippi
and obey the laws thereof; that I am not disqualified from holding the office of
Deputy Court Clerk, and that I will faithfully discharge the duties of
the office upon which I am about to enter, SO HELP ME GOD.

Signed

A handwritten signature in black ink, appearing to read "Nicole Strong", written over a horizontal line.

Sworn to and subscribed before me this the 4th day of October 2024.

David Delgado, Municipal Court Judge

A handwritten signature in black ink, appearing to read "David Delgado", written over a horizontal line.



The City of Southaven Docket Recap

October 15, 2024

General Fund		4,286,231.36
Balance Sheet	3,129.87	
Mayor Admin	5,095.43	
Board of Aldermen	4,187.08	
Arts And Cultural Affairs	-	
Court	291,506.56	
Finance & Administration	12,432.07	
Information Technology	91,725.43	
City Clerk	13,143.95	
Operations Department	34,443.91	
Planning & Engineering	46,111.58	
Emergency Services	32,526.92	
Police	676,726.05	
Fire	351,192.22	
Fire Prevention	599.77	
EMS	659,911.72	
Public Works	49,820.04	
Streets	-	
Parks	165,914.23	
Park Tournaments	41,321.13	
Code Enforcement	10,958.11	
City Fuel	-	
Expense Accounts	1,660,719.68	
Administrative Expenses	-	
Litigation	42,136.21	
Liability Insurance	-	
Professional Dues	-	
Bond Funded CAP Proj		77,201.07
Tourist & Convention		364,401.16
Debt Service		-
Utility Fund		386,272.09
Sanitation Fund		864,033.77
Payroll Fund		341,027.10
DOCKET TOTAL		6,319,166.55

FY2024 CLAIMS DOCKET C-2024FY

YEAR/PERIOD: 2024/1 TO 2025/1								
ACCOUNT/VENDOR	INVOICE	PO	YEAR/PR	TYP S	WARRANT	CHECK	DESCRIPTION	
125								
125	621500							
029528	HILL TYLER J	9-25-24	0	2024 12 INV A	200.00	C-2024FY	CASH BOND REFUND	
040494	ACRON KIMBERLY LASHA	9-25-24	0	2024 12 INV A	61.00	C-2024FY	CASH BOND REFUND	
040495	BABCOCK JOHN ROBERT	9-25-24	0	2024 12 INV A	400.00	C-2024FY	CASH BOND REFUND	
040496	SLEDGE BREANA BRENA	9-25-24	0	2024 12 INV A	500.00	C-2024FY	CASH BOND REFUND	
040497	HERNANDEZ-SANCHEZ JU	9-25-24	0	2024 12 INV A	400.00	C-2024FY	CASH BON REFUND	
040498	IRELAND JAMES MICHAEL	9-25-24	0	2024 12 INV A	500.00	C-2024FY	CASH BOND REFUND	
040499	LAVIOS CARLOS HUGO	9-25-24	0	2024 12 INV A	500.00	C-2024FY	CASH BOND REFUND	
040500	MARTINEZ NAYALI VERA	9-25-24	0	2024 12 INV A	400.00	C-2024FY	CASH BOND REFUND	
040501	HALL JASMINE DENISE	9-25-24	0	2024 12 INV A	200.00	C-2024FY	CASH BOND REFUND	
040502	BYNUM TOMMY LEE	9-25-24	0	2024 12 INV A	100.00	C-2024FY	CASH BOND REFUND	
040503	TRAYLOR RHEYA AMANI	9-25-24	0	2024 12 INV A	150.00	C-2024FY	CASH BOND REFUND	
040504	JOHNSON JAHMEL M	9-25-24	0	2024 12 INV A	10.00	C-2024FY	CASH BOND REFUND	
040505	SMITH DEANDREA JAMAL	9-25-24	0	2024 12 INV A	17.00	C-2024FY	CASH BOND REFUND	
				ACCOUNT TOTAL	3,438.00			
125	621505							
007600	ODP BUSINESS	383062106001	0	2024 12 CRM A	-2,071.49	C-2024FY	RETURNED DESK, HUTC	
007600	ODP BUSINESS	383946197001	0	2024 12 INV A	4,142.98	C-2024FY	DESKS FOR NEW OFFIC	
007600	ODP BUSINESS	385313202001	0	2024 12 INV A	17.61	C-2024FY	INVENTORY/SUPPLIES	
					2,089.10			
019545	TRANSUNION RISK & AL	6452620-0924	0	2024 12 INV A	175.00	C-2024FY	TLO MONTHLY BILLING	
029120	YOUNG LEASING CO	INV7145606	0	2024 12 INV A	338.64	C-2024FY	COURT OFFICE COPIER	
				ACCOUNT TOTAL	2,602.74			
125	622100							
006072	MS PROSECUTORS ASSOC	118599	0	2024 12 INV A	75.00	C-2024FY	DUES DEBRA BRANAN	
029556	PATEL HITEN H	9-27-24	0	2024 12 INV A	200.00	C-2024FY	SPECIAL PROSECUTOR	
032060	ROMAN RUTH	9-27-24	0	2024 12 INV A	50.00	C-2024FY	TRANSLATION SERV FO	
				ACCOUNT TOTAL	325.00			

FY2024 CLAIMS DOCKET C-2024FY

YEAR/PERIOD: 2024/1 TO 2025/1											
ACCOUNT/VENDOR	INVOICE	PO	YEAR/PR	TYP	S	WARRANT	CHECK	DESCRIPTION			
		ORG 125	TOTAL				6,365.74				
145	DEPARTMENT OF FINANCE & ADMIN										
145	610400	OFFICE SUPPLIES									
007600	ODP BUSINESS	384638793001	0	2024	12	INV	A	62.79	C-2024FY	SUPPLIES	
007600	ODP BUSINESS	384653405001	0	2024	12	INV	A	97.17	C-2024FY	BOX/FILES	
								159.96			
030629	AMAZON CAPITAL	1XNP3PCGG4C7	0	2024	12	INV	A	119.98	C-2024FY	SUPPLIES	
		ACCOUNT TOTAL						279.94			
		ORG 145	TOTAL				279.94				
150	INFORMATION TECHNOLOGY										
150	610500	COMPUTERS									
000342	DELL MARKETING LP	10774022305	24000284	2024	12	INV	A	24,189.00	C-2024FY	Desktop Computers	
000915	HOME DEPOT CREDIT SE	72872	0	2024	12	INV	A	6.48	C-2024FY	WALL PLATE FOR EAST	
000915	HOME DEPOT CREDIT SE	75925	0	2024	12	INV	A	39.97	C-2024FY	DOOR KNOB EAST PD	
								46.45			
000952	TYLER TECHNOLOGIES	45-488386	0	2024	12	INV	A	2,220.00	C-2024FY	EPL IMPLEMENTATION	
000952	TYLER TECHNOLOGIES	45-488387	0	2024	12	INV	A	1,480.00	C-2024FY	EDL IMPLEMENTATION	
								3,700.00			
019694	MID-SOUTH TELECOM	83207	0	2024	12	INV	A	3,843.00	C-2024FY	PHONE SYSTEM SIRE S	
019694	MID-SOUTH TELECOM	83208	0	2024	12	INV	A	4,997.00	C-2024FY	PHONE SYSTEM FIRE S	
019694	MID-SOUTH TELECOM	83209	0	2024	12	INV	A	4,479.00	C-2024FY	PHONE SYSTEM FIRE S	
019694	MID-SOUTH TELECOM	83210	0	2024	12	INV	A	4,275.00	C-2024FY	PHONE SYSTEM FIRE S	
019694	MID-SOUTH TELECOM	83211	0	2024	12	INV	A	4,992.00	C-2024FY	PHONE SYSTEM PS- VE	
019694	MID-SOUTH TELECOM	83342	0	2024	12	INV	A	152.25	C-2024FY	CABLE RUN STATION 4	
019694	MID-SOUTH TELECOM	83373	24000268	2024	12	INV	A	6,433.00	C-2024FY	PHONE SYSTEM FOR PO	
019694	MID-SOUTH TELECOM	83374	0	2024	12	INV	A	62.13	C-2024FY	SHIPPING PD EAST PH	
019694	MID-SOUTH TELECOM	83386	0	2024	12	INV	A	302.25	C-2024FY	CABLE RUN- IT OFFIC	
019694	MID-SOUTH TELECOM	83417	0	2024	12	INV	A	898.40	C-2024FY	IT CABLE RUN- GARAG	
								30,434.03			
022728	FENCING SOLUTIONS &	INV24-2236	0	2024	12	INV	A	150.00	C-2024FY	GATE CONTROLLERS	
022728	FENCING SOLUTIONS &	INV24-2237	0	2024	12	INV	A	400.00	C-2024FY	WIRELESS KEYPAD & R	
								550.00			
023276	NEWEGG BUSINESS INC	10-16-24	0	2025	1	INV	A	2,722.10	C-2024FY	JUNIPER SWITCH-ACCT	
023852	SECURITY EQUIPMENT S	Y16124	0	2024	12	INV	A	2,043.42	C-2024FY	ACCESS CONTROL FOR	
026785	BEST BUY	8559661	0	2024	12	INV	A	1,073.81	C-2024FY	IT SUPPLIES	

FY2024 CLAIMS DOCKET C-2024FY

YEAR/PERIOD: 2024/1 TO 2025/1								
ACCOUNT/VENDOR	INVOICE	PO	YEAR/PR	TYP S	WARRANT	CHECK	DESCRIPTION	
030629 AMAZON CAPITAL	1RMKP6KNFMCN	0	2024 12	INV A	24.99	C-2024FY	ACCESS RING-MAYOR A	
036581 METROLINE INC	1109452	0	2024 12	INV A	298.50	C-2024FY	AVAYA PHONES	
ACCOUNT TOTAL					65,082.30			
150 625700			TELEPHONE/POSTAGE					
019694 MID-SOUTH TELECOM	83273	0	2024 12	INV A	180.23	C-2024FY	SHOPPING CHARGES FO	
030629 AMAZON CAPITAL	1HYM19RWNTRW	0	2024 12	INV A	55.93	C-2024FY	PHONE CASE PROTECTO	
ACCOUNT TOTAL					236.16			
ORG 150 TOTAL					65,318.46			
155	610400		CITY CLERK					
155 007600	ODP BUSINESS	381652784002	2024 12	INV A	136.42	C-2024FY	SUPPLIES	
007600	ODP BUSINESS	387010026001	2024 12	INV A	277.73	C-2024FY	SUPPLIES	
					414.15			
026785	BEST BUY	8550234	2024 12	INV A	999.99	C-2024FY	SUPPLIES	
030629	AMAZON CAPITAL	13RDQR7DR4HV	2024 12	INV A	62.91	C-2024FY	SUPPLIES	
030629	AMAZON CAPITAL	167KGWJN7FJD	2024 12	INV A	98.57	C-2024FY	OFFICE SUPPLIES	
030629	AMAZON CAPITAL	1VRT4479M7F1	2024 12	INV A	21.97	C-2024FY	OFFICE SUPPLIES	
					183.45			
ACCOUNT TOTAL					1,597.59			
155 007600	610401 ODP BUSINESS	385313202001	2024 12	INV A	42.08	C-2024FY	INVENTORY/SUPPLIES	
ACCOUNT TOTAL					42.08			
155 001092	622108 MATTHEW BENDER & CO.	42675650	2024 12	INV A	27.58	C-2024FY	SUPPLEMENTS	
001092	MATTHEW BENDER & CO.	42675669	2024 12	INV A	27.58	C-2024FY	SUPPLEMENTS	
					55.16			
ACCOUNT TOTAL					55.16			
155 001185	626100 DESOTO TIMES-TRIBUNE	300157417	2024 12	INV A	6.60	C-2024FY	SPECIAL EVENTS ORDI	
ACCOUNT TOTAL					6.60			
155 626500			PRINTING					

FY2024 CLAIMS DOCKET C-2024FY

YEAR/PERIOD: 2024/1 TO 2025/1									
ACCOUNT/VENDOR	INVOICE	PO	YEAR/PR	TYP S	WARRANT	CHECK	DESCRIPTION		
029120 YOUNG LEASING CO	INV7145603	0	2024 12	INV A	244.71	C-2024FY	CITY CLERK COPY MAC		
029120 YOUNG LEASING CO	INV7145604	0	2024 12	INV A	56.86	C-2024FY	BUSINESS LICENSE PR		
					301.57				
				ACCOUNT TOTAL	301.57				
			ORG 155	TOTAL	2,003.00				
160				FACILITIES					
160	611000			MATERIALS					
000457 GRAINGER	9252343737	0	2024 12	INV A	67.40	C-2024FY	UTILITIES GAS REGUL		
000457 GRAINGER	9263861982	0	2024 12	INV A	157.27	C-2024FY	ABSORBENT MATERIALS		
					224.67				
000734 MAGNOLIA ELECTRIC	400489	0	2024 12	INV A	77.02	C-2024FY	ELECTRICAL MATERIAL		
000734 MAGNOLIA ELECTRIC	400492	0	2024 12	INV A	59.35	C-2024FY	PUBLIC WORKS-BULBS		
					136.37				
001104 SHERWIN WILLIAMS SOU	3338-2	0	2024 12	INV A	137.45	C-2024FY	PAINT SUPPLIES		
028212 UNITED REFRIGERATION	98755400	0	2024 12	INV A	6.67	C-2024FY	HVAC MATERIALS		
028212 UNITED REFRIGERATION	98784423	0	2024 12	INV A	10.72	C-2024FY	HVAC MATERIALS		
028212 UNITED REFRIGERATION	98818166	0	2024 12	INV A	91.04	C-2024FY	HVAC MATERIALS		
028212 UNITED REFRIGERATION	98847482	0	2024 12	INV A	27.75	C-2024FY	HVAC MATERIALS		
					136.18				
033593 CHEROKEE BUILDING MA	341455	0	2024 12	INV A	86.85	C-2024FY	CEILING TILES		
033593 CHEROKEE BUILDING MA	341479	0	2024 12	INV A	92.06	C-2024FY	CEILING TILE		
033593 CHEROKEE BUILDING MA	343760	0	2024 12	INV A	63.17	C-2024FY	CEILING TILES		
					242.08				
040196 CITY ELECTRIC SUPPLY	SVN-020633	0	2024 12	INV A	31.00	C-2024FY	ELECTRICAL SUPPLIES		
				ACCOUNT TOTAL	907.75				
160	611300			MAINTENANCE VEHICLES					
007304 O'REILLYS AUTO PARTS	6399-222060	0	2024 12	INV A	6.96	C-2024FY	VEHICLE MAINT		
				ACCOUNT TOTAL	6.96				
160	612500			UNIFORMS					
003011 M & M PROMOTIONS	103511	0	2024 12	INV A	184.96	C-2024FY	UNIFORMS		
				ACCOUNT TOTAL	184.96				
			ORG 160	TOTAL	1,099.67				

FY2024 CLAIMS DOCKET C-2024FY

YEAR/PERIOD: 2024/1 TO 2025/1											
ACCOUNT/VENDOR	INVOICE	PO	YEAR/PR	TYP	S	WARRANT	CHECK	DESCRIPTION			
180				PLANNING / ENGINEERING DEPT							
180	610400			OFFICE SUPPLIES							
001102	SOUTHAVEN SUPPLY	241276	0	2024	12 INV A	88.26	C-2024FY	GRADE STAKES			
007600	ODP BUSINESS	383343662001	0	2024	12 INV A	60.45	C-2024FY	BLDG DEPT MARKERS			
				ACCOUNT TOTAL		148.71					
180	612500			UNIFORMS							
000424	A 2 Z ADVERTISING	71437	0	2024	12 INV A	140.00	C-2024FY	BLDG DEPT HATS			
000424	A 2 Z ADVERTISING	72326	0	2024	12 INV A	82.00	C-2024FY	CODE ENFORCEMENT UN			
						222.00					
				ACCOUNT TOTAL		222.00					
180	622100			PROFESSIONAL FEES							
000952	TYLER TECHNOLOGIES	45-483012	0	2024	12 INV A	5,287.50	C-2024FY	COMMUNITY DEVELOPME			
018221	CIVIL-LINK, LLC	81133	0	2024	12 INV A	15,000.00	C-2024FY	MUNICIPAL STAFFING			
				ACCOUNT TOTAL		20,287.50					
				ORG 180	TOTAL	20,658.21					
211				POLICE DEPARTMENT							
211	610100			CLEANING SUPPLIES							
007823	AMERICAN PAPER & TWI	5058322	0	2024	12 INV A	592.30	C-2024FY	PAPER TOWELS & PUBL			
				ACCOUNT TOTAL		592.30					
211	611300			MAINTENANCE VEHICLES							
000624	TRI-STATE AUTO PAINT	517881	0	2024	12 INV A	238.53	C-2024FY	SHOP PARTS			
000883	AMERICAN TIRE REPAIR	173010	0	2024	12 INV A	1,970.75	C-2024FY	10 TIRES			
000887	JIMMY GRAY CHEVROLET	709928	0	2024	12 INV A	520.12	C-2024FY	3229 TRIM			
000887	JIMMY GRAY CHEVROLET	710352	0	2024	12 INV A	91.91	C-2024FY	3121 HOSE			
						612.03					
001102	SOUTHAVEN SUPPLY	239100	0	2024	12 INV A	63.96	C-2024FY	4 PADLOCKS			
001102	SOUTHAVEN SUPPLY	239615	0	2024	12 INV A	30.07	C-2024FY	SHOP PARTS			
001102	SOUTHAVEN SUPPLY	240342	0	2024	12 INV A	13.99	C-2024FY	CABLE TIE			
001102	SOUTHAVEN SUPPLY	240379	0	2024	12 INV A	49.98	C-2024FY	2778 PARTS			
001102	SOUTHAVEN SUPPLY	240382	0	2024	12 INV A	2.49	C-2024FY	2779 KEY			
001102	SOUTHAVEN SUPPLY	240995	0	2024	12 INV A	24.98	C-2024FY	SHOP PARTS			
						185.47					
001114	UNION AUTO PARTS	2894948	0	2024	12 INV A	59.58	C-2024FY	3190 FLUID			

FY2024 CLAIMS DOCKET C-2024FY

YEAR/PERIOD: 2024/1 TO 2025/1									
ACCOUNT/VENDOR	INVOICE	PO	YEAR/PR	TYP	S	WARRANT	CHECK	DESCRIPTION	
001114 UNION AUTO PARTS	2900196	0	2024 12	INV	A	243.98	C-2024FY	3190, 2778 SHOP	
001114 UNION AUTO PARTS	2901984	0	2024 12	INV	A	30.58	C-2024FY	SHOP PARTS	
001114 UNION AUTO PARTS	290317	0	2024 12	INV	A	68.18	C-2024FY	3229 PARTS	
001114 UNION AUTO PARTS	2905349	0	2024 12	INV	A	119.79	C-2024FY	SHOP PARTS	
001114 UNION AUTO PARTS	2905953	0	2024 12	INV	A	265.41	C-2024FY	SHOP PARTS	
						787.52			
003874 AUTO ZONE	9134091	0	2024 12	INV	A	188.36	C-2024FY	3059 BATTERY	
003874 AUTO ZONE	9145607	0	2024 12	INV	A	188.36	C-2024FY	3094 BATTERY	
						376.72			
005407 NORTH MS. TWO-WAY CD	50318	0	2024 12	INV	A	277.50	C-2024FY	3124 LIGHTBAR REPAI	
006706 LANDERS DODGE	421884	0	2024 12	INV	A	162.40	C-2024FY	SHOP PARTS	
006706 LANDERS DODGE	424622	0	2024 12	INV	A	570.00	C-2024FY	3190 COOLER	
006706 LANDERS DODGE	424868	0	2024 12	INV	A	420.75	C-2024FY	3191 FUEL PUMP	
006706 LANDERS DODGE	424931	0	2024 12	INV	A	476.25	C-2024FY	3135 STARTER	
006706 LANDERS DODGE	425044	0	2024 12	INV	A	476.25	C-2024FY	3212 STARTER	
006706 LANDERS DODGE	425238	0	2024 12	INV	A	976.00	C-2024FY	SHOP PARTS	
006706 LANDERS DODGE	CM420107	0	2024 8	CRM	A	-120.00	C-2024FY	CREDIT 3187	
						2,961.65			
007304 O'REILLYS AUTO PARTS	1257-307203	0	2024 12	INV	A	20.90	C-2024FY	WIPER BLADES	
007304 O'REILLYS AUTO PARTS	6399-224347	0	2024 12	INV	A	159.98	C-2024FY	SHOP PARTS	
007304 O'REILLYS AUTO PARTS	6399-224386	0	2024 12	INV	A	196.92	C-2024FY	RANGER PARTS	
007304 O'REILLYS AUTO PARTS	OCBO606431	0	2024 12	INV	A	22.00	C-2024FY	SHORTAGE	
007304 O'REILLYS AUTO PARTS	OCPM5798750A	0	2024 12	CRM	A	-9.14	C-2024FY	CREDIT	
						390.66			
011610 SOUTHERN THUNDER	254026	0	2024 12	INV	A	838.51	C-2024FY	3217 CLUTCH	
019700 CHOICE TOWING	2728	0	2024 12	INV	A	50.00	C-2024FY	3153 TOW	
019700 CHOICE TOWING	2777	0	2024 12	INV	A	50.00	C-2024FY	3153 TOW	
						100.00			
027347 AMERICAN TOWING	6693	0	2024 12	INV	A	50.00	C-2024FY	TOW	
029563 LANDERS FORD SOUTH	242221	0	2024 12	INV	A	175.60	C-2024FY	4187 SENOR	
029563 LANDERS FORD SOUTH	242222	0	2024 12	INV	A	375.00	C-2024FY	3153 FUEL PIPE	
						550.60			
030773 KARZON CAR CARE LLC	10070	0	2024 12	INV	A	965.87	C-2024FY	3219 SPARK PLUGS	
030773 KARZON CAR CARE LLC	10071	0	2024 12	INV	A	946.58	C-2024FY	3191 FUEL PUMP	
030773 KARZON CAR CARE LLC	10072	0	2024 12	INV	A	1,548.41	C-2024FY	3153 FUEL HOSE	
030773 KARZON CAR CARE LLC	10082	0	2024 12	INV	A	452.06	C-2024FY	3229 SWITCH	

FY2024 CLAIMS DOCKET C-2024FY

YEAR/PERIOD: 2024/1 TO 2025/1									
ACCOUNT/VENDOR	INVOICE	PO	YEAR/PR	TYP S		WARRANT	CHECK	DESCRIPTION	
									3,912.92
032616 TC AUTO SALES	9262024	0	2024 12	INV A		975.00	C-2024FY	3227 REPAIRS	
034982 ROSS MOTOR COMPANY I	43536	0	2024 12	INV A		1,113.20	C-2024FY	3266 SENSOR	
040446 CANNON SB, LLC	210025	0	2024 12	INV A		423.51	C-2024FY	3266 REPAIRS	
040446 CANNON SB, LLC	810020	0	2024 12	INV A		503.00	C-2024FY	3225 STARTER	
040446 CANNON SB, LLC	810021	0	2024 12	INV A		566.40	C-2024FY	SHOP PARTS	
040446 CANNON SB, LLC	810030	0	2024 12	INV A		567.20	C-2024FY	3125 HINGE	
040446 CANNON SB, LLC	810034	0	2024 12	INV A		654.24	C-2024FY	SHOP PARTS	
									2,714.35
					ACCOUNT TOTAL				18,055.41
211 612200					MAINTENANCE EQUIPMENT & BUILD				
000334 ULINE INC	183577509	0	2024 12	INV A		58.24	C-2024FY	2 BUNN DECATERS	
030629 AMAZON CAPITAL	1RCXRK7L6Y7G	0	2024 12	INV A		98.95	C-2024FY	HEAVY DUTY GARBAGE	
030629 AMAZON CAPITAL	1XNCNQDLCLN4	0	2024 12	INV A		24.94	C-2024FY	IGLOO PARTS	
									123.89
					ACCOUNT TOTAL				182.13
211 612500					UNIFORMS				
020832 EMERGENCY EQUIPMENT	507022	0	2024 12	INV A		6.00	C-2024FY	ELLINGTON SGT STRIP	
035650 SPORTS OF ALL SORTS	92524	0	2024 12	INV A		312.00	C-2024FY	ACADEMY SHIRTS	
					ACCOUNT TOTAL				318.00
211 614000					FUEL & OIL				
017201 BEST-WADE PETROLEUM	101871	0	2024 12	INV A		1,918.59	C-2024FY	OIL DRUM	
					ACCOUNT TOTAL				1,918.59
211 622100					INVESTIGATION SERVICES				
022516 PERSONNEL EVALUATION	52787	0	2024 12	INV A		150.00	C-2024FY	6 EVALS	
029757 CIOX HEALTH	477360303	0	2024 12	INV A		17.45	C-2024FY	MEDICAL RECORDS	
030064 ELSOHLBY LABORATORIES	49936	0	2024 12	INV A		250.00	C-2024FY	ANALYSIS	
					ACCOUNT TOTAL				417.45
211 625700					TELEPHONE & POSTAGE				
030629 AMAZON CAPITAL	1N9G6W416LR4	0	2024 12	INV A		39.48	C-2024FY	PHONE CASE SMOROWSK	
030629 AMAZON CAPITAL	1VCKG3LK4FQT	0	2024 12	INV A		21.95	C-2024FY	PHONE CASE	

FY2024 CLAIMS DOCKET C-2024FY

YEAR/PERIOD: 2024/1 TO 2025/1									
ACCOUNT/VENDOR	INVOICE	PO	YEAR/PR	TYP S	WARRANT	CHECK	DESCRIPTION		
								61.43	
								61.43	
211	630400								
000949	INTEGRATED COMMUNICA	34565	0	2024 12	INV A	781.00	C-2024FY		RADIO SUPPLIES
001102	SOUTHAVEN SUPPLY	238959	0	2024 12	INV A	50.98	C-2024FY		EARPLUGS
								831.98	
211	661800								
006969	MOTOROLA	8230482716	24000281	2024 12	INV A	32,995.00	C-2024FY		MOBILE SURVEILLANCE
035089	B&H PHOTO	227557344	0	2024 12	INV A	2,984.99	C-2024FY		WEST PROJECTOR
								35,979.99	
			ORG 211		TOTAL			58,357.28	
215									EMERGENCY SERVICES
215	622100								PROFESSIONAL FEES
002564	LANGUAGE LINE SERVIC	11421824	0	2024 12	INV A	212.70	C-2024FY		LANGUAGE LINE USE
040117	IDI	IN754684	0	2024 12	INV A	357.86	C-2024FY		INVESTIGATION USE
								570.56	
			ORG 215		TOTAL			570.56	
290									FIRE DEPARTMENT
290	610100								CLEANING SUPPLIES
007823	AMERICAN PAPER & TWI	5054398	0	2024 12	INV A	189.52	C-2024FY		CASE CLEANER & BODY
007823	AMERICAN PAPER & TWI	5061098	0	2024 12	INV A	43.50	C-2024FY		CLEANING SUPPLIES
								233.02	
								233.02	
290	610400								OFFICE SUPPLIES
019739	STAPLES ADVANTAGE	6013222497	0	2024 12	INV A	131.55	C-2024FY		OFFICE SUPPLIES
019739	STAPLES ADVANTAGE	6013222499	0	2024 12	INV A	658.66	C-2024FY		OFFICE SUPPLIES
								790.21	
								790.21	
290	611000								MATERIALS
040493	CLASSIC OAK FURNITUR	16192	0	2024 12	INV A	4,999.50	C-2024FY		10 RECLINERS FOR ST
								4,999.50	

FY2024 CLAIMS DOCKET C-2024FY

YEAR/PERIOD: 2024/1 TO 2025/1									
ACCOUNT/VENDOR	INVOICE	PO	YEAR/PR	TYP S	WARRANT	CHECK	DESCRIPTION		
290 611300				MAINTENANCE VEHICLES					
000223 CROW'S TRUCK SERVICE	R101036382	0	2024 12	INV A	8,723.78	C-2024FY	REPAIRS TO ENG 4 FL		
000883 AMERICAN TIRE REPAIR	173081	0	2024 12	INV A	743.18	C-2024FY	2 NEW TIRES UNIT 2		
000887 JIMMY GRAY CHEVROLET	519739	0	2024 12	INV A	103.29	C-2024FY	OIL/FILTER CHANGE D		
007304 O'REILLYS AUTO PARTS	1791-264379	0	2024 12	INV A	95.96	C-2024FY	BLUE DEF MOTOR OIL		
020832 EMERGENCY EQUIPMENT	506943	0	2024 12	INV A	799.59	C-2024FY	REPLACED SEAT CUSHI		
020832 EMERGENCY EQUIPMENT	506963	0	2024 12	INV A	707.65	C-2024FY	REPAIRS TO ENG 4 FL		
020832 EMERGENCY EQUIPMENT	506964	0	2024 12	INV A	1,543.08	C-2024FY	REPAIRS TO ENG 2 FL		
020832 EMERGENCY EQUIPMENT	507228	0	2024 12	INV A	494.62	C-2024FY	REPAIRS TO E-7 FLT		
020832 EMERGENCY EQUIPMENT	507234	0	2024 12	INV A	482.36	C-2024FY	REPLACED RPM GAUGE		
					4,027.30				
038343 SIDMONS-MARTIN EMERG	32400022557	0	2024 12	INV A	2,868.71	C-2024FY	ANNUAL PM SERV ENG		
038343 SIDMONS-MARTIN EMERG	32400022575	0	2024 12	INV A	7,792.55	C-2024FY	REPAIRS TO ENG 2 FL		
038343 SIDMONS-MARTIN EMERG	39000022758	0	2024 12	INV A	1,122.98	C-2024FY	REPAIR TO ENG 2 FLT		
					11,784.24				
				ACCOUNT TOTAL	25,477.75				
290 612200				MAINTENANCE EQUIPMENT & BUILD					
033999 OHD LLLP	97615	24000259	2024 12	INV A	860.00	C-2024FY	SERC 9519-4020 QUAN		
				ACCOUNT TOTAL	860.00				
290 614000				FUEL & OIL					
005801 FERRELLGAS	1127994224	0	2024 12	INV A	200.92	C-2024FY	PROPANE FOR TRAININ		
				ACCOUNT TOTAL	200.92				
290 626900				TRAVEL & TRAINING					
001102 SOUTHAVEN SUPPLY	240357	0	2024 12	INV A	52.86	C-2024FY	TRIGGER SNAP ROPE		
001153 NORTHWEST MS COMMUNI	92624	0	2024 12	INV A	5,250.00	C-2024FY	EMS REFRESHER COURS		
016031 SCANTRON	15613659	0	2024 12	INV A	805.00	C-2024FY	PAR TEST/PAR SOURCE		
026935 COKE TAYLOR	10-8-24	0	2024 12	INV A	272.00	C-2024FY	DEPLOYMENT HURRICAN		
026935 COKE TAYLOR	9-16-24	0	2024 12	INV A	145.00	C-2024FY	TRENCH - MSFA		
					417.00				
				ACCOUNT TOTAL	6,524.86				
290 630400				MACHINERY & EQUIPMENT					
000701 SUNBELT FIRE INC	17948	0	2024 12	INV A	589.00	C-2024FY	PAIR OF BOOTS STRIP		

FY2024 CLAIMS DOCKET C-2024FY

YEAR/PERIOD: 2024/1 TO 2025/1									
ACCOUNT/VENDOR	INVOICE	PO	YEAR/PR	TYP S	WARRANT	CHECK	DESCRIPTION		
ACCOUNT TOTAL							589.00		
290	630600								
006706	LANDERS DODGE	LD194029	24000121	2024 12 INV A			43,237.00	C-2024FY	2024 2500 TRADESMAN
029563	LANDERS FORD SOUTH	92624	24000151	2024 12 INV A			50,235.00	C-2024FY	2024 FORD EXPEDITIO
ACCOUNT TOTAL							93,472.00		
ORG 290 TOTAL							133,147.26		
295	611000								
FIRE PREVENTION									
295	611000								
037076	ADVANCED GLASS TINTI	92101	0	2024 12 INV A			130.00	C-2024FY	TINTING FOR 2500 TR
ACCOUNT TOTAL							130.00		
ORG 295 TOTAL							130.00		
297	610701								
EMS									
297	610701								
000567	DESOTO COUNTY BOARD	93024	0	2024 12 INV A			2,956.81	C-2024FY	MEDICAL SUPPLIES
000582	BOUND TREE MEDICAL	85501462	0	2024 12 INV A			457.98	C-2024FY	MEDICAL SUPPLIES
001147	NEXAIR LLC	12416148	0	2024 12 INV A			151.64	C-2024FY	MEDICAL SUPPLIES
001147	NEXAIR LLC	12451243	0	2024 12 INV A			440.52	C-2024FY	RENTAL FEES FOR SEP
							592.16		
015430	ZOLL MEDICAL CORPORA	4051908	0	2024 12 INV A			324.72	C-2024FY	MEDICAL SUPPLIES
016050	HENRY SCHEIN INC	14568204	0	2024 12 INV A			2,424.88	C-2024FY	MEDICAL SUPPLIES
016050	HENRY SCHEIN INC	14900193	0	2024 12 INV A			61.32	C-2024FY	MEDICAL SUPPLIES
016050	HENRY SCHEIN INC	15188455	0	2024 12 INV A			1,012.16	C-2024FY	MEDICAL SUPPLIES
016050	HENRY SCHEIN INC	15188457	0	2024 12 INV A			89.45	C-2024FY	MEDICAL SUPPLIES
							3,587.81		
034065	HEALTH CARE LOGISTIC	309625036	0	2024 12 INV A			269.15	C-2024FY	MEDICAL SUPPLIES
ACCOUNT TOTAL							8,188.63		
297	611300								
MOTOR VEH REPAIRS/MAINT									
007304	O'REILLYS AUTO PARTS	1791-263957	0	2024 12 INV A			24.47	C-2024FY	CAP FOR U2/HAND CLE
007304	O'REILLYS AUTO PARTS	1791-264013	0	2024 12 INV A			19.98	C-2024FY	DEF UNIT FLT 7008
							44.45		
ACCOUNT TOTAL							44.45		

FY2024 CLAIMS DOCKET C-2024FY

YEAR/PERIOD: 2024/1 TO 2025/1											
ACCOUNT/VENDOR	INVOICE	PO	YEAR/PR	TYP S	WARRANT	CHECK	DESCRIPTION				
297	620901										
018772	MEDICAL ACCOUNTS REC 116560-IN	0	2024 12	INV A	10,815.83	C-2024FY	MEDICAL BILLING FOR				
019311	CREDIT BUREAU SYSTEM 307400000441	0	2024 12	INV A	1,002.46	C-2024FY	EMS COLLECTION FEES				
038325	HAWK DEBBIE 9-16-24	0	2024 12	INV A	10.00	C-2024FY	REFUNDS FOR SEPT EM				
040506	UMR 10268	0	2024 12	INV A	254.18	C-2024FY	REFUND FOR SEPT EMS				
	ACCOUNT TOTAL				12,082.47						
297	626900										
036284	TERRY CHRISTOPHER 9-24-24	0	2024 12	INV A	153.75	C-2024FY	FISDAP ROBOT FOR PA				
038314	PARKER JUSTIN 9-23-24	0	2024 12	INV A	104.00	C-2024FY	NREMT EXAM				
	ACCOUNT TOTAL				257.75						
297	630400										
038343	SIDDONS-MARTIN EMERG 324-000022287	0	2024 12	INV A	1,539.00	C-2024FY	MOUNTED/WIRED NEW E				
038343	SIDDONS-MARTIN EMERG 324-00021702	0	2024 12	INV A	1,376.41	C-2024FY	REMOVAL OF OLD DRUG				
038343	SIDDONS-MARTIN EMERG 324-00021917	0	2024 12	INV A	1,539.01	C-2024FY	MOUNTED/WIRED NEW E				
	ACCOUNT TOTAL				4,454.42						
	ORG 297 TOTAL				25,027.72						
311	611000										
311	000759 LEHMAN ROBERTS CO 102122	0	2024 12	INV A	776.16	C-2024FY	MAT				
	000759 LEHMAN ROBERTS CO 102196	0	2024 12	INV A	428.45	C-2024FY	MAT				
	000759 LEHMAN ROBERTS CO 102226	0	2024 12	INV A	398.86	C-2024FY	MAT				
	000759 LEHMAN ROBERTS CO 102259	0	2024 12	INV A	389.62	C-2024FY	MAT				
	000759 LEHMAN ROBERTS CO 102315	0	2024 12	INV A	405.79	C-2024FY	MAT				
	000759 LEHMAN ROBERTS CO 102474	0	2024 12	INV A	631.40	C-2024FY	MAT				
	ACCOUNT TOTAL				3,030.28						
001130	G & C SUPPLY CO 6964000	0	2024 12	INV A	511.50	C-2024FY	STREET SIGNS				
001130	G & C SUPPLY CO 6964001	0	2024 12	INV A	117.00	C-2024FY	STREET SIGNS				
001130	G & C SUPPLY CO 6964396	0	2024 12	INV A	391.65	C-2024FY	STREET SIGNS				
	ACCOUNT TOTAL				1,020.15						
001320	MARTIN MACHINE WORKS 1767	0	2024 12	INV A	2,235.00	C-2024FY	MAT				
	ACCOUNT TOTAL				6,285.43						
311	611300										
000993	ADVANCE AUTO PARTS 493842505193	0	2024 12	INV A	27.96	C-2024FY	MAT FOR SHOP				

FY2024 CLAIMS DOCKET C-2024FY

YEAR/PERIOD: 2024/1 TO 2025/1									
ACCOUNT/VENDOR	INVOICE	PO	YEAR/PR	TYP S	WARRANT	CHECK	DESCRIPTION		
007304 O'REILLYS AUTO PARTS 6399-222501		0	2024 12	INV A			MAT FOR SHOP	92.85	C-2024FY
007304 O'REILLYS AUTO PARTS 6399-222585		0	2024 12	INV A			MAT FOR SHOP	32.46	C-2024FY
007304 O'REILLYS AUTO PARTS 6399-222819		0	2024 12	INV A			MAT FOR SHOP	394.14	C-2024FY
007304 O'REILLYS AUTO PARTS 6399-223419		0	2024 12	INV A			MAT FOR SHOP	36.99	C-2024FY
007304 O'REILLYS AUTO PARTS 6399-223557		0	2024 12	INV A			MAT FOR SHOP	49.85	C-2024FY
007304 O'REILLYS AUTO PARTS 6399-223582		0	2024 12	INV A			MAT FOR SHOP	43.14	C-2024FY
007304 O'REILLYS AUTO PARTS 6399-223609		0	2024 12	INV A			MAT FOR SHOP	5.26	C-2024FY
007304 O'REILLYS AUTO PARTS 6399-223668		0	2024 12	INV A			MAT FOR SHOP	22.99	C-2024FY
007304 O'REILLYS AUTO PARTS 6399-223813		0	2024 12	INV A			MAT FOR SHOP	56.76	C-2024FY
007304 O'REILLYS AUTO PARTS 6399-223944		0	2024 12	INV A			MAT FOR SHOP	216.87	C-2024FY
007304 O'REILLYS AUTO PARTS 6399-224394		0	2024 12	INV A			MAT FOR SHOP	201.91	C-2024FY
007304 O'REILLYS AUTO PARTS 6399-224711		0	2024 12	INV A			MAT FOR SHOP	23.99	C-2024FY
								1,177.21	
008561 S & H SMALL ENGINES 95646		0	2024 12	INV A			MAT FOR SHOP	65.98	C-2024FY
008561 S & H SMALL ENGINES 95879		0	2024 12	INV A			MAT FOR SHOP	322.70	C-2024FY
								388.68	
010865 RELIABLE EQUIPMENT HER-1003809		0	2024 12	INV A			MAT FOR SHOP	287.76	C-2024FY
020490 INTERSTATE BATTERY S 101012660		0	2024 12	INV A			MAT FOR SHOP	164.73	C-2024FY
020490 INTERSTATE BATTERY S 101012765		0	2024 12	INV A			MAT FOR SHOP	306.98	C-2024FY
								471.71	
ACCOUNT TOTAL								2,353.32	
311 612200			MAINTENANCE EQUIPMENT & BUILD						
029120 YOUNG LEASING CO INV7145605		0	2024 12	INV A			COPIER SERV FOR PW	216.13	C-2024FY
037321 MYFIS C WIMS JR 2187		0	2024 12	INV A			MAT/EQUIP FOR PW	4,700.00	C-2024FY
ACCOUNT TOTAL								4,916.13	
311 612500			UNIFORMS						
013377 CINTAS 4202684679		0	2024 12	INV A			UNIFORMS	487.87	C-2024FY
013377 CINTAS 4205632186		0	2024 12	INV A			UNIFORMS	787.91	C-2024FY
013377 CINTAS 4206364681		0	2024 12	INV A			UNIFORMS	640.49	C-2024FY
013377 CINTAS 9290123717		0	2024 12	INV A			1ST AID KIT SUPPLIE	139.64	C-2024FY
								2,055.91	
ACCOUNT TOTAL								2,055.91	
311 626000			UTILITIES						
000053 ADAPCO INC 57000-102024		0	2024 12	INV A			5813 PAPPERCHASE DR	1,785.95	C-2024FY
ACCOUNT TOTAL								1,785.95	

FY2024 CLAIMS DOCKET C-2024FY

YEAR/PERIOD: 2024/1 TO 2025/1												
ACCOUNT/VENDOR	INVOICE	PO	YEAR/PR	TYP	S	WARRANT	CHECK	DESCRIPTION				
		ORG 311	TOTAL									17,396.74
411	PARKS DEPARTMENT											
411	610400	OFFICE SUPPLIES										
029120	YOUNG LEASING CO	INV7141926	0	2024	12	INV	A	49.67	C-2024FY	COPY CONTRACT PARKS		
029120	YOUNG LEASING CO	INV7141927	0	2024	12	INV	A	190.18	C-2024FY	COPY CONTRACT- FORE		
								239.85				
ACCOUNT TOTAL								239.85				
411	611300	MAINTENANCE VEHICLES										
000189	HOMER SKELTON FORD	6155670	0	2024	12	INV	A	338.37	C-2024FY	KEY CUT		
ACCOUNT TOTAL								338.37				
411	612200	MAINTENANCE EQUIPMENT & BUILD										
000687	SOUTHERN PIPE & SUPP	145138	0	2024	12	INV	A	141.15	C-2024FY	HARDWARE		
000687	SOUTHERN PIPE & SUPP	163740	0	2024	12	INV	A	139.71	C-2024FY	HARDWARE		
								280.86				
000826	JERRY PATE TURF & IR	552298	0	2024	12	INV	A	3,347.36	C-2024FY	CONTROL MODULES IRR		
001150	NAPA GENUINE PARTS C	2755-259665	0	2024	12	INV	A	113.05	C-2024FY	BATTERY		
001150	NAPA GENUINE PARTS C	453693	0	2024	12	INV	A	37.75	C-2024FY	FLUID FILTER		
								150.80				
002768	KEELING IRRIGATION	S4573016-002	0	2024	12	INV	A	340.98	C-2024FY	ADAPTER, FLANGE GAS		
006479	AIRGAS USA INC	9153938525	0	2024	12	INV	A	24.35	C-2024FY	SAFTEY GLASSES WELD		
013377	CINTAS	4206363036	0	2024	12	INV	A	109.75	C-2024FY	MAT		
013650	BATTERIES PLUS	P75065296	0	2024	12	INV	A	135.40	C-2024FY	BATTERY		
ACCOUNT TOTAL								4,389.50				
411	612201	PARK MAINTENANCE										
000239	QUALITY LANDSCAPE &	237554	0	2024	12	INV	A	65.00	C-2024FY	YEW- SNOWDEN HOUSE		
000334	ULINE INC	183533467	0	2024	12	INV	A	68.19	C-2024FY	PLASTIC TABLE CLOTH		
000734	MAGNOLIA ELECTRIC	400168	0	2024	12	INV	A	267.79	C-2024FY	PARKS LIGHTING REPA		
001056	BWI MEMPHIS	18690760	0	2024	12	INV	A	436.10	C-2024FY	TERMITICIDE		
019230	WASTE PRO-MEMPHIS	1124160	0	2024	12	INV	A	93.52	C-2024FY	TRASH @ STATELINE		
029521	SIMPLOT	227035936	24000261	2024	12	INV	A	16,800.00	C-2024FY	PO#24000261 RYE GRA		

FY2024 CLAIMS DOCKET C-2024FY

YEAR/PERIOD: 2024/1 TO 2025/1									
ACCOUNT/VENDOR	INVOICE	PO	YEAR/PR	TYP	S	WARRANT	CHECK	DESCRIPTION	
					ACCOUNT TOTAL		17,730.60		
411 613400	COMMUNITY EVENTS								
036351 CABIGAO ANDREW	53	0	2024 12	INV	A	700.00	C-2024FY	MUSIC @ FALL FEST	
036490 LETS PAINT	118	0	2024 12	INV	A	1,707.75	C-2024FY	FACE PAINTING- FALL	
					ACCOUNT TOTAL		2,407.75		
411 614000	FUEL & OIL								
000339 SAYLE OIL CO INC	812914	0	2024 12	INV	A	1,151.21	C-2024FY	FUEL	
					ACCOUNT TOTAL		1,151.21		
411 626000	UTILITIES								
016529 DIRECTV	98039X240929	0	2024 12	INV	A	208.90	C-2024FY	TV SERVICE	
039512 RINGCENTRAL INC.	919836	0	2024 12	INV	A	188.22	C-2024FY	PHONES- PARKS	
					ACCOUNT TOTAL		397.12		
411 627901	UMPIRES								
001019 CLARK, VICKI	9-26-24	0	2024 12	INV	A	260.00	C-2024FY	FALL SOFTBALL 2024	
001019 CLARK, VICKI	9-30-24	0	2024 12	INV	A	65.00	C-2024FY	REC BASEBALL 2024	
							325.00		
001043 BOSLEY JEFF	9-26-24	0	2024 12	INV	A	275.00	C-2024FY	FALL SOFTBALL 2024	
001043 BOSLEY JEFF	9-30-24	0	2024 12	INV	A	65.00	C-2024FY	REC BASEBALL 2024	
							340.00		
001051 MALONE TERRY	9-26-24	0	2024 12	INV	A	600.00	C-2024FY	FALL SOFTBALL 2024	
001051 MALONE TERRY	9-30-24	0	2024 12	INV	A	100.00	C-2024FY	REC BASEBALL 2024	
							700.00		
011508 DOCKERY LAWRENCE	9-26-24	0	2024 12	INV	A	270.00	C-2024FY	INDOOR SOCCER 9/26/	
015545 KLINCK ZACHARY A	9-26-24	0	2024 12	INV	A	725.00	C-2024FY	INDOOR SOCCER 9/26/	
018757 CLAYTON DONNIE	9-30-24	0	2024 12	INV	A	130.00	C-2024FY	REC BASEBALL 2024	
021366 DEAN JESSE CALVIN	9-30-24	0	2024 12	INV	A	65.00	C-2024FY	REC BASEBALL 2024	
021367 BREWER MICHAEL	9-26-24	0	2024 12	INV	A	60.00	C-2024FY	FALL SOFTBALL 2024	
021367 BREWER MICHAEL	9-30-24	0	2024 12	INV	A	90.00	C-2024FY	REC BASEBALL 2024	
							150.00		
023087 WATSON LAWRENCE	9-26-24	0	2024 12	INV	A	80.00	C-2024FY	FALL SOFTBALL 2024	
023087 WATSON LAWRENCE	9-30-24	0	2024 12	INV	A	200.00	C-2024FY	REC BASEBALL 2024	

FY2024 CLAIMS DOCKET C-2024FY

YEAR/PERIOD: 2024/1 TO 2025/1									
ACCOUNT/VENDOR	INVOICE	PO	YEAR/PR	TYP S		WARRANT	CHECK	DESCRIPTION	
									280.00
023182 CASHION JOHN H	9-26-24	0	2024 12	INV A	260.00	C-2024FY		FALL SOFTBALL 2024	
025315 GOODING BLAKE	9-26-24	0	2024 12	INV A	247.50	C-2024FY		FALL SOFTBALL 2024	
028218 COX III DAVID ROYAL	9-26-24	0	2024 12	INV A	105.00	C-2024FY		INDOOR SOCCER 9/26/	
030177 BREWER TRAVIS	9-26-24	0	2024 12	INV A	67.50	C-2024FY		FALL SOFTBALL 2024	
033253 BREWER JACOB	9-30-24	0	2024 12	INV A	80.00	C-2024FY		REC BASEBALL 2024	
035271 GRAHAM STEPHEN	9-26-24	0	2024 12	INV A	120.00	C-2024FY		INDOOR SOCCER 9/26/	
035405 DELGADILLO ISABELLA	9-26-24	0	2024 12	INV A	250.00	C-2024FY		INDOOR SOCCER 9/26/	
036078 BEAL BLAKE AUSTIN	9-26-24	0	2024 12	INV A	300.00	C-2024FY		SOFTBALL 2024	
036350 SIMPSON SPENSER	9-26-24	0	2024 12	INV A	205.00	C-2024FY		INDOOR SOCCER 9/26/	
037197 GRAHAM CANAAN	9-26-24	0	2024 12	INV A	165.00	C-2024FY		INDOOR SOCCER 9/26/	
037396 LEE JOSEPH ANGLIN	9-26-24	0	2024 12	INV A	135.00	C-2024FY		FALL SOFTBALL 2024	
038315 TELLO-DELGADILLO MIR	9-26-24	0	2024 12	INV A	40.00	C-2024FY		INDOOR SOCCER 9/26/	
038391 HODGSON REID M	9-26-24	0	2024 12	INV A	100.00	C-2024FY		INDOOR SOCCER 9/26/	
038395 FRANK LIAM ROSS	9-26-24	0	2024 12	INV A	235.00	C-2024FY		INDOOR SOCCER 9/26/	
038401 FRANK LEO JAMES	9-26-24	0	2024 12	INV A	90.00	C-2024FY		INDOOR SOCCER 9/26/	
039363 SMITH KEILEE KRISTEN	9-26-24	0	2024 12	INV A	140.00	C-2024FY		INDOOR SOCCER 9/26/	
039580 HASSELL TITUS	9-26-24	0	2024 12	INV A	80.00	C-2024FY		INDOOR SOCCER 9/26/	
039599 JONES VICTORIA M	9-26-24	0	2024 12	INV A	195.00	C-2024FY		FALL SOFTBALL 2024	
039600 AKERSON KENDALL G	9-26-24	0	2024 12	INV A	65.00	C-2024FY		FALL SOFTBALL 2024	
040099 MITCHELL OLIVER	9-26-24	0	2024 12	INV A	260.00	C-2024FY		FALL SOFTBALL 2024	
040367 TOUCHSTONE III TABB	9-26-24	0	2024 12	INV A	30.00	C-2024FY		INDOOR SOCCER 9/26/	
040368 MORALES ISAAC	9-26-24	0	2024 12	INV A	220.00	C-2024FY		INDOOR SOCCER 9/26/	
040369 CHRESTMAN JAXON	9-26-24	0	2024 12	INV A	170.00	C-2024FY		INDOOR SOCCER 9/26/	
040370 CHRESTMAN TIMOTHY	9-26-24	0	2024 12	INV A	215.00	C-2024FY		INDOOR SOCCER 9/26/	
040371 MCSWAIN CAMDEN	9-26-24	0	2024 12	INV A	100.00	C-2024FY		INDOOR SOCCER 9/26/	

FY2024 CLAIMS DOCKET C-2024FY

YEAR/PERIOD: 2024/1 TO 2025/1											
ACCOUNT/VENDOR	INVOICE	PO	YEAR/PR	TYP S		WARRANT	CHECK	DESCRIPTION			
040403 WILSON DELILAH MARIE	9-26-24	0	2024 12	INV A	40.00	C-2024FY		INDOOR SOCCER 9/26/			
040439 PARKS FINNEGAN	9-26-24	0	2024 12	INV A	45.00	C-2024FY		INDOOR SOCCER 9/26/			
040449 SORRELLS EMERSON	9-26-24	0	2024 12	INV A	80.00	C-2024FY		INDOOR SOCCER 9/26/			
040543 FABRIZIUS ANDREW	9-26-24	0	2024 12	INV A	75.00	C-2024FY		INDOOR SOCCER 9/26/			
040553 WILSON BAYLEN	9-26-24	0	2024 12	INV A	45.00	C-2024FY		INDOOR SOCCER 9/26/			
ACCOUNT TOTAL					7,145.00						
ORG 411 TOTAL					33,799.40						
412			PARK TOURNAMENTS								
412	612400			RESELL / CONCESSION EXPENSE							
000305 MEMPHIS ICE MACHINE	41885275	0	2024 12	INV A	1,318.89	C-2024FY		REPAIR ICE MACHINE			
003011 M & M PROMOTIONS	103415	0	2024 12	INV A	833.00	C-2024FY		TSHIRT RESALE			
003538 SYSCO CORPORATION	414671777	0	2024 12	INV A	84.98	C-2024FY		CONCESSION			
003538 SYSCO CORPORATION	414673518	0	2024 12	INV A	533.93	C-2024FY		CONCESSION			
003538 SYSCO CORPORATION	414673625	0	2024 12	INV A	227.94	C-2024FY		CONCESSION			
003538 SYSCO CORPORATION	414673627	0	2024 12	INV A	171.21	C-2024FY		CONCESSION			
					1,018.06						
005075 CHICK-FIL-A	716-093024	0	2024 12	INV A	950.00	C-2024FY		CONCESSION			
022806 PEPSI BEVERAGES COMP	48546209	0	2024 12	INV A	10,423.00	C-2024FY		PEPSI RESALE			
024982 SMITTY'S SLICES LLC	234	0	2024 12	INV A	984.00	C-2024FY		PIZZA RESALE			
ACCOUNT TOTAL					15,526.95						
412	626102			PROMOTIONS							
007885 PAULSEN PRINTING COM	120874	0	2024 12	INV A	60.89	C-2024FY		GOLF PENCILS			
007885 PAULSEN PRINTING COM	120937	0	2024 12	INV A	508.00	C-2024FY		SOFTBALL TICKETS			
					568.89						
039838 OBSIDIAN PUBLIC RELA	8511	0	2024 12	INV A	999.94	C-2024FY		PR-SOCCER			
ACCOUNT TOTAL					1,568.83						
ORG 412 TOTAL					17,095.78						
420			FOREVER YOUNG SENIOR SERVICES								
420	622100			CLASS INSTRUCTOR FEES							
013370 CAIN, MARY	9-2024	0	2024 12	INV A	240.00	C-2024FY		LINE DANCE			

FY2024 CLAIMS DOCKET C-2024FY

YEAR/PERIOD: 2024/1 TO 2025/1									
ACCOUNT/VENDOR	INVOICE	PO	YEAR/PR	TYP S	WARRANT	CHECK	DESCRIPTION		
015915 WISEMAN CYNTHIA	925-24	0	2024 12	INV A	225.00	C-2024FY	AEROBICS		
017200 SMITH JOYCE W	8-3024	0	2024 12	INV A	210.00	C-2024FY	INSTRUCTOR		
017200 SMITH JOYCE W	93024	0	2024 12	INV A	120.00	C-2024FY	INSTRUCTOR		
					330.00				
019872 CULLEY DIANNE	92724	0	2024 12	INV A	30.00	C-2024FY	INSTRUCTOR		
021019 CAIN LINDA A	923-24	0	2024 12	INV A	60.00	C-2024FY	LINE DANCE CLASS		
021019 CAIN LINDA A	930-24	0	2024 12	INV A	60.00	C-2024FY	LINE DANCE CLASS		
					120.00				
				ACCOUNT TOTAL	945.00				
			ORG 420	TOTAL	945.00				
511				ANIMAL CONTROL					
511	612500			UNIFORMS					
003011 M & M PROMOTIONS	103494	0	2024 12	INV A	600.90	C-2024FY	UNIFORMS		
				ACCOUNT TOTAL	600.90				
511	614900			FEED FOR ANIMALS					
012713 HILL'S PET NUTRITION	250823815	0	2024 12	INV A	186.51	C-2024FY	FEED ANIMALS		
				ACCOUNT TOTAL	186.51				
511	622100			PROFESSIONAL SERVICES					
000801 STERICYCLE INC	8008362264	0	2024 12	INV A	246.43	C-2024FY	PROF SERV		
028872 PRECIOUS PAWS ANIMAL	OPEN-1	0	2024 12	INV A	2,550.50	C-2024FY	PROF SERVICES (INV2		
				ACCOUNT TOTAL	2,796.93				
511	625700			TELEPHONE & POSTAGE					
030629 AMAZON CAPITAL	1KV3G3KD47XH	0	2024 12	INV A	32.49	C-2024FY	CELL PHONE CASE		
				ACCOUNT TOTAL	32.49				
			ORG 511	TOTAL	3,616.83				
902				GENERAL EXPENSES					
902	614000			CITY GAS PUMPS					
017201 BEST-WADE PETROLEUM	97985		24000277	2024 12 INV A	20,239.53	C-2024FY	FUEL ORDER		
				ACCOUNT TOTAL	20,239.53				
902	620750			LANDSCAPE SERVICES					
028454 CHANDLERS LAWN SER	79381	0	2024 12	INV A	743.75	C-2024FY	IT BLDG		
028454 CHANDLERS LAWN SER	81034	0	2024 12	INV A	272.62	C-2024FY	SNOWDEN EXPRESS		

FY2024 CLAIMS DOCKET C-2024FY

YEAR/PERIOD: 2024/1 TO 2025/1									
ACCOUNT/VENDOR	INVOICE	PO	YEAR/PR	TYP S	WARRANT	CHECK	DESCRIPTION		
028454	CHANDLERS LAWN SER 82034	0	2024 12	INV A	28,500.00	C-2024FY	SEPT LAWN MAINT		
028454	CHANDLERS LAWN SER 82035	0	2024 12	INV A	1,450.00	C-2024FY	SNOWDEN LANE LAWN M		
028454	CHANDLERS LAWN SER 82036	0	2024 12	INV A	2,233.00	C-2024FY	SEPT AMP LAWN MAINT		
028454	CHANDLERS LAWN SER 82059	0	2024 12	INV A	645.00	C-2024FY	SEPT- WELCOME SIGNS		
028454	CHANDLERS LAWN SER 82224	0	2024 12	INV A	600.30	C-2024FY	SNOWDEN EXPRESS LAW		
028454	CHANDLERS LAWN SER 82563	0	2024 12	INV A	810.00	C-2024FY	TRAINING FACILITY L		
					35,254.67				
				ACCOUNT TOTAL	35,254.67				
902	620902			FACILITIES MANAGEMENT					
000305	MEMPHIS ICE MACHINE 41285380	0	2024 12	INV A	550.00	C-2024FY	ICE MACHINE MAINT		
000457	GRAINGER 9253958715	0	2024 12	INV A	184.69	C-2024FY	BOARD ROOM BARRIERS		
000457	GRAINGER 9253958723	0	2024 12	INV A	184.69	C-2024FY	BOARD ROOM- BARRIER		
					369.38				
000543	COMSERV SERVICES 703001684	0	2024 12	INV A	9,836.04	C-2024FY	TORNADO SIREN MAINT		
001222	CUMMINS MID-SOUTH LL D2-240910162	0	2024 12	INV A	770.49	C-2024FY	OLD AIRWAYS WTP GEN		
012714	IRON MOUNTAIN JVDH495	0	2024 12	INV A	4,391.79	C-2024FY	PAPER/DOCUMENT STOR		
025816	SCHINDLER ELEVATOR 8106724176	0	2024 12	INV A	9,066.72	C-2024FY	PEDESTRIAN BRIDGE E		
032120	FACILITIES PREFORMAN FPG-SH-0924	0	2024 12	INV A	7,547.55	C-2024FY	JANITORIAL SERV		
039760	DESOTO SHRED LLC 212	0	2024 12	INV A	126.25	C-2024FY	PAPER SHREDDING		
				ACCOUNT TOTAL	32,658.22				
902	620903			FACILITIES RENO/PROJECTS					
000715	THOMPSON MACHINERY W2322501	24000153	2024 12	INV A	59,321.13	C-2024FY	PO24000153 NEW EAST		
				ACCOUNT TOTAL	59,321.13				
902	622100			PROFESSIONAL SERVICES					
018221	CIVIL-LINK, LLC 81125	0	2024 12	INV A	5,233.63	C-2024FY	LCNOI EROSION CONTR		
				ACCOUNT TOTAL	5,233.63				
902	625100			STREET RESURFACING					
000759	LEHMAN ROBERTS CO PAYAPP6	0	2024 12	INV A	348,348.36	C-2024FY	FY24 CITY OVERLAY W		
018221	CIVIL-LINK, LLC 81129	0	2024 12	INV A	48,002.71	C-2024FY	CITY PAVEMENT PRESE		
				ACCOUNT TOTAL	396,351.07				
902	625500 1005			AUTUMN WOODS DRAINAGE PIPE REH					
018221	CIVIL-LINK, LLC 81132	0	2024 12	INV A	7,693.45	C-2024FY	AUTUMN WOODS DRAIN		

FY2024 CLAIMS DOCKET C-2024FY

YEAR/PERIOD: 2024/1 TO 2025/1								
ACCOUNT/VENDOR	INVOICE	PO	YEAR/PR	TYP S	WARRANT	CHECK	DESCRIPTION	
				ACCOUNT TOTAL				7,693.45
902	625500 1006							
018221	CIVIL-LINK, LLC	81131	0					
				CARRIAGE HILLS DRAINAGE IMPROV				
				2024 12 INV A				9,374.93 C-2024FY
							CARRIAGE HILLS DRAI	
				ACCOUNT TOTAL				9,374.93
902	625520							
018221	CIVIL-LINK, LLC	81126	0					
018221	CIVIL-LINK, LLC	81130	0					
				TRAFFIC SIGNALS				
				2024 12 INV A				9,530.63 C-2024FY
				2024 12 INV A				35.75 C-2024FY
							AIRWAYS BLVD & GUTH	
							TCHULAHOMA & CHURCH	
				ACCOUNT TOTAL				9,566.38
				ORG 902	TOTAL			575,693.01
904								
904	622100							
038221	MAYO MALLETT PLLC	24573	0					
				LITIGATION				
				LEGAL SERVICES				
				2024 12 INV A				2,440.02 C-2024FY
							TAX COLLECTOR MATTE	
				ACCOUNT TOTAL				2,440.02
				ORG 904	TOTAL			2,440.02
FUND 0010 GENERAL FUND				TOTAL:				963,944.62

FY2024 CLAIMS DOCKET C-2024FY

YEAR/PERIOD: 2024/1 TO 2025/1									
ACCOUNT/VENDOR	INVOICE	PO	YEAR/PR	TYP S	WARRANT	CHECK	DESCRIPTION		
711									
711	640550								
018221	CIVIL-LINK, LLC	81128	0	2024 12 INV A	8,145.93	C-2024FY	GETWELL PEDESTRAIN		
					8,145.93				
711	640965								
018221	CIVIL-LINK, LLC	81127	0	2024 12 INV A	25,781.44	C-2024FY	GETWELL RD WIDENING		
					25,781.44				
					33,927.37				
713									
713	640900 07006								
018221	CIVIL-LINK, LLC	81124	0	2024 12 INV A	15,561.75	C-2024FY	SNOWDEN LANE WIDENI		
					15,561.75				
713	640900 07007								
018221	CIVIL-LINK, LLC	81123	0	2024 12 INV A	27,016.58	C-2024FY	NAIL RD IMPROVEMENT		
					27,016.58				
					42,578.33				
714									
714	640930 1009								
018221	CIVIL-LINK, LLC	80912	0	2024 12 INV A	695.37	C-2024FY	AIRWAYS RD RESURFAC		
					695.37				
					695.37				
FUND 0100 CAPITAL PROJECTS					TOTAL:		77,201.07		

FY2024 CLAIMS DOCKET C-2024FY

YEAR/PERIOD: 2024/1 TO 2025/1								
ACCOUNT/VENDOR	INVOICE	PO	YEAR/PR	TYP S	WARRANT	CHECK	DESCRIPTION	
611							SPECIAL ASSESSMENTS EXPEND	
611	623800						PARK IMPROVEMENTS	
000759	LEHMAN ROBERTS CO	PAYAPP1-23022	0	2024 12	INV A	222,790.70	C-2024FY	PAVING-SNOWDEN & GR
018221	CIVIL-LINK, LLC	81143	0	2024 12	INV A	3,818.13	C-2024FY	MARQUEE
						ACCOUNT TOTAL		226,608.83
611	623800 90020						TENNIS PHASE 2 EXPANSION	
001540	MURPHY & SONS, INC.	PAYAPP6TENNIS	0	2024 12	INV A	97,548.85	C-2024FY	PAY APP 6 TENNIS
005831	URBANARCH ASSOC PC	23039-A07	0	2024 12	INV A	2,875.00	C-2024FY	CONSTRUCTION ADMIN-
						ACCOUNT TOTAL		100,423.85
611	623800 90021						Cherry Valley Park Improvement	
018221	CIVIL-LINK, LLC	81141	0	2024 12	INV A	12,162.51	C-2024FY	SKATE PARK
						ACCOUNT TOTAL		12,162.51
611	623801						NEIGHBORHOOD PARKS	
018221	CIVIL-LINK, LLC	81142	0	2024 12	INV A	7,405.97	C-2024FY	NEIGHBORHOOD PARKS
						ACCOUNT TOTAL		7,405.97
			ORG 611	TOTAL		346,601.16		
FUND 0240 TOURIST & CONVENTION				TOTAL:		346,601.16		

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YEAR/PERIOD: 2024/1 TO 2025/1									
ACCOUNT/VENDOR	INVOICE	PO	YEAR/PR	TYP S	WARRANT	CHECK	DESCRIPTION		
815							UTILITY CAPITAL IMPROVEMENTS		
815	625300						EXTENSION & OTHER CAPITAL IMPR		
009591	TRI FIRMA	6694	24000248	2024 12	INV A	9,765.94	C-2024FY		NICHOLAS LANE SEWER
009591	TRI FIRMA	6695	24000249	2024 12	INV A	30,107.89	C-2024FY		APPLETON DRIVE REPA
009591	TRI FIRMA	6696	0	2024 12	INV A	7,456.36	C-2024FY		SEWER MAIN REPAIR O
009591	TRI FIRMA	6697	0	2024 12	INV A	3,006.16	C-2024FY		STATELINE WATER MET
						50,336.35			
018221	CIVIL-LINK, LLC	81135	0	2024 12	INV A	23,764.33	C-2024FY		WATER VALVE OPER &
018221	CIVIL-LINK, LLC	81137	0	2024 12	INV A	11,570.65	C-2024FY		UTILITY MAPPING & S
018221	CIVIL-LINK, LLC	81139	0	2024 12	INV A	6,023.50	C-2024FY		LEAK & COPPER SYST
018221	CIVIL-LINK, LLC	81140	0	2024 12	INV A	2,517.44	C-2024FY		MDOT- GOODMAN & I55
						43,875.92			
022728	FENCING SOLUTIONS &	INV24-2238	0	2024 12	INV A	725.00	C-2024FY		PRIVACY FENCE JEM S
						ACCOUNT TOTAL		94,937.27	
815	625300 1550								
018221	CIVIL-LINK, LLC	81136	0	2024 12	INV A	1,012.45	C-2024FY		FIRE SERV EXT PHASE
						ACCOUNT TOTAL		1,012.45	
815	625305								
018221	CIVIL-LINK, LLC	81134	0	2024 12	INV A	4,158.00	C-2024FY		SANITARY SEWER SERV
018221	CIVIL-LINK, LLC	81138	0	2024 12	INV A	2,699.90	C-2024FY		TCHULAHOMA PUMP STA
						6,857.90			
						ACCOUNT TOTAL		6,857.90	
						ORG 815 TOTAL		102,807.62	
820									
820	610400								
007600	ODP BUSINESS	382846824001	0	2024 12	INV A	499.99	C-2024FY		OFFICE CHAIRS
029120	YOUNG LEASING CO	INV7140752	0	2024 12	INV A	469.95	C-2024FY		TONER
						ACCOUNT TOTAL		969.94	
						ORG 820 TOTAL		969.94	
825									
825	611000								
000687	SOUTHERN PIPE & SUPP	155478	0	2024 12	INV A	238.00	C-2024FY		8" PVC GASKET PIPE
000715	THOMPSON MACHINERY	60C343968	0	2024 12	INV A	25.28	C-2024FY		WASHERS
000715	THOMPSON MACHINERY	PC600837021	0	2024 12	INV A	25.28	C-2024FY		WASHER

FY2024 CLAIMS DOCKET C-2024FY

YEAR/PERIOD: 2024/1 TO 2025/1	ACCOUNT/VENDOR	INVOICE	PO	YEAR/PR	TYP S	WARRANT	CHECK	DESCRIPTION
								50.56
	000989 ICM OF MEMPHIS	59249	0	2024 12	INV A	2,244.00	C-2024FY	CAMERA
	001102 SOUTHAVEN SUPPLY	240961	0	2024 12	INV A	48.98	C-2024FY	TOOLS
	002869 VULCAN MATERIALS	1903864	0	2024 12	INV A	6,229.01	C-2024FY	LIME STONE
	002869 VULCAN MATERIALS	1907880	0	2024 12	INV A	765.21	C-2024FY	LIME STONE
								6,994.22
	007304 O'REILLYS AUTO PARTS	1791-263124	0	2024 12	INV A	24.98	C-2024FY	PICK UP TOOL
	007304 O'REILLYS AUTO PARTS	1791-264340	0	2024 12	INV A	38.99	C-2024FY	BLADES
								63.97
	007600 ODP BUSINESS	389355538001	0	2024 12	INV A	97.77	C-2024FY	STORAGE CLIP BOARDS
	007766 CENTRAL PIPE SUPPLY, S	100388501	0	2024 12	INV A	4,389.12	C-2024FY	METERS
	011578 CORE & MAIN LP	V558608	0	2024 12	INV A	4,697.06	C-2024FY	FITTINGS
	011578 CORE & MAIN LP	V558986	0	2024 12	INV A	1,348.36	C-2024FY	SADDLES
	011578 CORE & MAIN LP	V596652	0	2024 12	INV A	1,264.90	C-2024FY	CLAMPS
								7,310.32
	013793 HERNANDO REDI MIX	81393	0	2024 12	INV A	512.00	C-2024FY	ROCK
	015408 J & J MAINTENANCE SU	16131	0	2024 12	INV A	1,473.62	C-2024FY	LOCATING PAINT
	034471 AGILIX HOLDINGS LLC	11367457	0	2024 12	INV A	2,619.66	C-2024FY	POINT CONTROLLERS
	034471 AGILIX HOLDINGS LLC	11367457-01	0	2024 12	INV A	1,309.83	C-2024FY	POINT CONTROLLER
								3,929.49
	039924 MEMPHIS WINWATER CO.	31917.01	0	2024 12	INV A	3,747.63	C-2024FY	PIPE, SADDLES & TUB
								ACCOUNT TOTAL
								31,099.68
825	611100				CHEMICALS			
	001146 IDEAL CHEMICAL	293938	0	2024 12	INV A	1,132.55	C-2024FY	CHEMICALS FOR GREEN
	001146 IDEAL CHEMICAL	293939	0	2024 12	INV A	2,800.50	C-2024FY	CHEMICALS FOR GETWE
								3,933.05
								ACCOUNT TOTAL
								3,933.05
825	611300				MAINTENANCE VEHICLES			
	000883 AMERICAN TIRE REPAIR	173074	0	2024 12	INV A	164.31	C-2024FY	REPAIR TIRE
	001150 NAPA GENUINE PARTS C	889899	0	2024 12	INV A	147.14	C-2024FY	BATTERY TRK 818

FY2024 CLAIMS DOCKET C-2024FY

YEAR/PERIOD: 2024/1 TO 2025/1								
ACCOUNT/VENDOR	INVOICE	PO	YEAR/PR	TYP S		WARRANT	CHECK	DESCRIPTION
001150 NAPA GENUINE PARTS C	889900	0	2024 12	CRM A	-18.00	C-2024FY		CREDIT
					129.14			
				ACCOUNT TOTAL	293.45			
825 612200				MAINTENANCE EQUIPMENT & BUILD				
000709 WILLIAMS EQUIPMENT	W-4296780	0	2024 12	INV A	4,327.96	C-2024FY		REPAIRS TO SKID STE
000709 WILLIAMS EQUIPMENT	W-4296781	0	2024 12	INV A	1,511.67	C-2024FY		REPAIRS TO MINI EX
					5,839.63			
024542 BRIGGS EQUIPMENT	INV3205912	0	2024 12	INV A	618.75	C-2024FY		PIN PIVOT FOR JCB
027972 MID SOUTH SEPTIC LLC	96990	0	2024 12	INV A	2,385.00	C-2024FY		CLEAN CASTLE RIDGE
				ACCOUNT TOTAL	8,843.38			
825 622100				PROFESSIONAL SERVICES				
011187 UNITED RENTALS	238978710	0	2024 12	INV A	893.76	C-2024FY		LIFT RENTAL-SEWER S
025818 BADGER METER INC	80159783	0	2024 12	INV A	61,450.94	C-2024FY		CELLULAR QUARTERLY
025818 BADGER METER INC	80162639	0	2024 12	INV A	19,359.28	C-2024FY		CELLUAR FEES FOR JU
025818 BADGER METER INC	80165727	0	2024 12	INV A	19,397.55	C-2024FY		CELLULAR FEES FOR J
025818 BADGER METER INC	80166813	0	2024 12	INV A	1,497.86	C-2024FY		CELLULAR FEES FOR A
					101,705.63			
028454 CHANDLERS LAWN SER	79380	0	2024 12	INV A	525.00	C-2024FY		UTILITIES BLDG 9/20
				ACCOUNT TOTAL	103,124.39			
825 624500				LICENSES & MISCELLANEOUS FEES				
039603 CROSSROADS TITLE	92424	0	2024 12	INV A	6,400.00	C-2024FY		TITLE WORK FOR EASE
				ACCOUNT TOTAL	6,400.00			
825 625700				TELEPHONE & POSTAGE				
030629 AMAZON CAPITAL	1LRMM9KRGXGQ	0	2024 12	INV A	44.81	C-2024FY		PHONE CASE & CHARGE
				ACCOUNT TOTAL	44.81			
			ORG 825	TOTAL	153,738.76			
FUND 0400 UTILITY FUND					TOTAL:	257,516.32		



FY2024 CLAIMS DOCKET C-2024FY

YEAR/PERIOD: 2024/1 TO 2025/1								
ACCOUNT/VENDOR	INVOICE	PO	YEAR/PR	TYP S	WARRANT	CHECK	DESCRIPTION	
850								
850	622100							
007500 SWEEPING CORPORATION	SCA730728475	0	2024 12	INV A				
					49,102.03		C-2024FY	SWEEPING SERV PER C
019230 WASTE PRO-MEMPHIS	1123054	0	2024 12	INV A				
019230 WASTE PRO-MEMPHIS	1128037	0	2024 12	INV A				
					406,380.12		C-2024FY	PROF SERV
					406,092.58		C-2024FY	PROFESSIONAL SERV
					812,472.70			
					ACCOUNT TOTAL			861,574.73
					ORG 850		TOTAL	861,574.73
FUND 0450 SANITATION FUND					TOTAL:			861,574.73

** END OF REPORT - Generated by Alicia Ferguson **

FY2024 CLAIMS DOCKET C-101524

YEAR/PERIOD: 2024/1 TO 2025/1										
ACCOUNT/VENDOR	INVOICE	PO	YEAR/PR	TYP	S	WARRANT	CHECK	DESCRIPTION		
111		MAYOR ADMIN DEPARTMENT								
111	610400	OFFICE SUPPLIES								
030629	AMAZON CAPITAL	1C7Y9W67QP4J	0	2025	1	INV A		26.87	C-101524	SUPPLIES
		ACCOUNT TOTAL						26.87		
		ORG 111				TOTAL		26.87		
125		COURT DEPARTMENT								
125	621500	COURT BOND REFUND								
040546	HERRERA CILLIAM RENE	10-2-24	0	2025	1	INV A		222.00	C-101524	CASH BOND REFUND
040548	WRIGHT TAWANNA	10-2-24	0	2025	1	INV A		150.00	C-101524	CASH BOND REFUND
040549	PITTMAN SHAREE	10-2-24	0	2025	1	INV A		200.00	C-101524	CASH BOND REFUND
040550	BURKS FELECIA ANN	10-2-24	0	2025	1	INV A		150.00	C-101524	CASH BOND REFUND
040551	SANDERS DORIAN	10-2-24	0	2025	1	INV A		300.00	C-101524	CASH BOND REFUND
040552	JONES LASHONNA	10-1-24	0	2025	1	INV A		300.00	C-101524	CASH BOND REFUND
040558	SEBRING AMANDA NICOL	10-9-24	0	2025	1	INV A		200.00	C-101524	CASH BOND REFUND
040559	CROCKETT JOHNATHAN T	10-9-24	0	2025	1	INV A		500.00	C-101524	CASH BOND REFUND
040560	SPARROW AMY MAYS	10-9-24	0	2025	1	INV A		100.00	C-101524	CASH BOND REFUND
040561	NEAL CARLOS MONTEZ J	10-9-24	0	2025	1	INV A		200.00	C-101524	CASH BOND REFUND
040562	WREN DEMARCUS	10-9-24	0	2025	1	INV A		12.00	C-101524	CASH BOND REFUND
040590	HOLCOMB MELISSA ANN	10-15-24	0	2025	1	INV A		11.00	C-101524	CASH BOND REFUND
040591	DIALLO MAMADOU HASSI	10-15-24	0	2025	1	INV A		26.00	C-101524	CASH BOND REFUND
040592	MOUNT MAKAYLA BRENAE	10-15-24	0	2025	1	INV A		300.00	C-101524	CASH BOND REFUND
		ACCOUNT TOTAL						2,671.00		
125	621501	COURT ASSESSMENT FEES								
000955	STATE TREASURER	10-1-24	0	2025	1	INV A		239,476.25	C-101524	MONTHLY STATE ASSES
000962	CRIME STOPPERS	10-1-24	0	2025	1	INV A		3,399.23	C-101524	MONTHLY CRIME STOPP
000963	DEPT OF PUBLIC SAFET	10-01-24	0	2025	1	INV A		13,720.91	C-101524	MONTHLY IWRCP ASSES
000963	DEPT OF PUBLIC SAFET	10-1-24	0	2025	1	INV A		2,527.55	C-101524	MONTHLY IGNITION IN
								16,248.46		
029524	MISSISSIPPI FORENSIC	10-1-24	0	2025	1	INV A		300.00	C-101524	MONTHLY CRIME LAB A

FY2024 CLAIMS DOCKET C-101524

YEAR/PERIOD: 2024/1 TO 2025/1									
ACCOUNT/VENDOR	INVOICE	PO	YEAR/PR	TYP	S	WARRANT	CHECK	DESCRIPTION	
036201 ATTORNEY GENERAL'S	10-1-24	0	2025 1	INV	A	746.38 C-101524		MONTHLY HUMAN TRAFF	
040555 WOODS CHELSEA TASHE	10-9-24	0	2025 1	INV	A	300.00 C-101524		DEFENDANT PD ON AN	
ACCOUNT TOTAL						260,470.32			
125 621505								COURT SUPPLIES	
000403 LAWRENCE PRINTING CO 15205		0	2025 1	INV	A	784.70 C-101524		DUI TICKET BOOKS	
007823 AMERICAN PAPER & TWI 5066795		0	2025 1	INV	A	77.40 C-101524		PAPER TOWELS	
ACCOUNT TOTAL						862.10			
125 622100								PROFESSIONAL SERVICES	
001415 MUNICIPAL COURT CLER 100124		0	2025 1	INV	A	325.00 C-101524		DUES 2024-2025	
002086 SPRIGGS STACEY	10-2-24	0	2025 1	INV	A	200.00 C-101524		SPECIAL PUBLIC DEFE	
018721 FRANKS JIM	10-9-24	0	2025 1	INV	A	200.00 C-101524		SPECIAL PUBLIC DEFE	
033114 DALTON MATTHEW G	10-2-24	0	2025 1	INV	A	200.00 C-101524		SPECIAL PUBLIC DEFE	
036277 ROBERT W. JOHNSON	10-9-24	0	2025 1	INV	A	200.00 C-101524		SPECIAL PROSECUTOR	
040440 WELSHANS III WALLACE	10-11-24	0	2025 1	INV	A	200.00 C-101524		SPECIAL PROSECUTOR	
040440 WELSHANS III WALLACE	10-2-24	0	2025 1	INV	A	300.00 C-101524		SPECIAL PROSECUTOR	
040440 WELSHANS III WALLACE	10-4-24	0	2025 1	INV	A	200.00 C-101524		SPECIAL PROSECUTOR	
040440 WELSHANS III WALLACE	10-9-24	0	2025 1	INV	A	300.00 C-101524		SPECIAL PROSECUTOR	
						1,000.00			
ACCOUNT TOTAL						2,125.00			
ORG 125 TOTAL						266,128.42			
150								INFORMATION TECHNOLOGY	
150 610500								COMPUTERS	
000739 CDW LLC	AA9UD2W	0	2025 1	INV	A	1,529.45 C-101524		UBIQUITI ACCESS POI	
001091 BLUFF CITY ELECTRONI	ME951554	0	2025 1	INV	A	85.95 C-101524		CONDUCTORS	
030629 AMAZON CAPITAL	1M6RT4KHDL33	0	2025 1	INV	A	62.98 C-101524		PHONE CASE-PD,KEYBO	
ACCOUNT TOTAL						1,678.38			
ORG 150 TOTAL						1,678.38			
155								CITY CLERK	
155 610400								OFFICE SUPPLIES	
006685 DEX IMAGING	AR12051393	0	2025 1	INV	A	672.89 C-101524		CLERK OFFICE SCANNE	
030629 AMAZON CAPITAL	1H1F1HNP3K1D	0	2025 1	INV	A	32.99 C-101524		PAIGE CRAIG NAME PL	

CITY OF SOUTHAVEN



FY2024 CLAIMS DOCKET C-101524

YEAR/PERIOD: 2024/1 TO 2025/1		ACCOUNT/VENDOR		INVOICE	PO	YEAR/PR	TYP S	WARRANT	CHECK	DESCRIPTION
ACCOUNT TOTAL								705.88		
155	622100									
006885	STEGALL NOTARY SERVI	10-7-24	0	PROFESSIONAL SERVICES	2025	1	INV A	178.00	C-101524	PAIGE CRAIG NOTARY
029120	YOUNG LEASING CO	INV7155989	0	2025	1	INV A		242.35	C-101524	CLERKS OFFICE SEAL/
ACCOUNT TOTAL								420.35		
155	626100									
001185	DESOTO TIMES-TRIBUNE	300157526	0	ADVERTISING	2025	1	INV A	63.94	C-101524	NRFP ASPHALT PUMP T
ACCOUNT TOTAL								63.94		
ORG 155 TOTAL								1,190.17		
160				FACILITIES						
160	610200									
039760	DESOTO SHRED LLC	224	0	DOCUMENT STORAGE AND SHREDDING	2025	1	INV A	202.00	C-101524	PAPER SHREDDING SER
ACCOUNT TOTAL								202.00		
160	611000									
000457	GRAINGER	9267569135	0	MATERIALS	2025	1	INV A	42.44	C-101524	HVAC MATERIALS
001099	NORTH MS PEST CONTRO	351846	0	2025	1	INV A		95.40	C-101524	BLDG MATERIALS
001102	SOUTHAVEN SUPPLY	241756	0	2025	1	INV A		612.42	C-101524	MAINT MATERIALS
033593	CHEROKEE BUILDING MA	351058	0	2025	1	INV A		2,081.20	C-101524	NEW EAST PRECINCT-
033593	CHEROKEE BUILDING MA	356136	0	2025	1	INV A		10.50	C-101524	BLDG MATERIALS
								2,091.70		
040196	CITY ELECTRIC SUPPLY	SVN020985	0	2025	1	INV A		305.30	C-101524	ELECTRICAL MATERIAL
ACCOUNT TOTAL								3,147.26		
160	620725									
000172	AUTOMATIC RAIN	21052	0	IRRIGATION SERVICES	2025	1	INV A	277.50	C-101524	IRRIGATION SERV/REP
ACCOUNT TOTAL								277.50		
160	625600									
001099	NORTH MS PEST CONTRO	132-01313048	0	REPAIRS AND MAINTENANCE	2025	1	INV A	755.00	C-101524	PEST CONTROL SERVIC
001099	NORTH MS PEST CONTRO	132-01313674	0	2025	1	INV A		40.00	C-101524	VETERANS DR PEST CO
								795.00		
001222	CUMMINS MID-SOUTH LL	D2-241010396	0	2025	1	INV A		87.29	C-101524	FS #2 GENERATOR FIL
001222	CUMMINS MID-SOUTH LL	D2-241010423	0	2025	1	INV A		772.93	C-101524	WEST PRECINCT GENER

FY2024 CLAIMS DOCKET C-101524

YEAR/PERIOD: 2024/1 TO 2025/1									
ACCOUNT/VENDOR	INVOICE	PO	YEAR/PR	TYP	S	WARRANT	CHECK	DESCRIPTION	
									860.22
033149	SOUTHWEST ENGINEERS 161013	0	2025 1	INV	A	500.00	C-101524	CHILLER TO BOILER T	
034076	FLAGCENTER.COM LLC FC24-2490	0	2025 1	INV	A	3,648.60	C-101524	FLAGPOLE REPAIRS &	
036856	BUILDERS CHOICE REND 1162	0	2025 1	INV	A	1,447.70	C-101524	NEW ADMIN OFFICE FL	
037576	TRANE U.S. INC. 17783922	0	2025 1	INV	A	4,060.00	C-101524	SPD-NORTH HALL A/C	
039857	EXECUTIVE COMMUNICAT 1024082	0	2025 1	INV	A	80.00	C-101524	MONITORING SERV NEW	
						ACCOUNT TOTAL			11,391.52
160	625602							INSPECTIONS	
000233	QUARLES FIRE PROTEC 2025-100	0	2025 1	INV	A	150.00	C-101524	SPD-OCT	
000233	QUARLES FIRE PROTEC 2025-101	0	2025 1	INV	A	150.00	C-101524	COURT-OCT	
000233	QUARLES FIRE PROTEC 2025-103	0	2025 1	INV	A	150.00	C-101524	WEST PRECINCT	
000233	QUARLES FIRE PROTEC 2025-104	0	2025 1	INV	A	150.00	C-101524	PUBLIC WORKS	
000233	QUARLES FIRE PROTEC 2025-109	0	2025 1	INV	A	150.00	C-101524	FEMA BLDG INSPECTIO	
000233	QUARLES FIRE PROTEC 2025-110	0	2025 1	INV	A	200.00	C-101524	ARENA ANNUAL INSPEC	
						950.00			
036442	FIRST IN EMERGENCY L 1038	0	2025 1	INV	A	2,444.00	C-101524	EMERGENCY LIGHT INS	
						ACCOUNT TOTAL			3,394.00
160	625700							TELEPHONE & POSTAGE	
030629	AMAZON CAPITAL 19LQVJLVGWY	0	2025 1	INV	A	43.98	C-101524	CASE FOR IPAD- FACI	
						ACCOUNT TOTAL			43.98
160	626700							RENTAL	
000418	MCGHEES CRANE SERVIC 12671	0	2025 1	INV	A	677.00	C-101524	CRANE RENTAL FOR SP	
						ACCOUNT TOTAL			677.00
160	630400							MACHINERY & EQUIPMENT	
010919	TRACTOR SUPPLY CREDI 116279	0	2025 1	INV	A	39.98	C-101524	WASP SPRAY/ SHOVEL	
						ACCOUNT TOTAL			39.98
						ORG 160 TOTAL			19,173.24
180								PLANNING / ENGINEERING DEPT	
180	611300							MOTOR VEH REPAIRS/MAINT	
022896	VALVOLINE LLC 226384	0	2025 1	INV	A	71.38	C-101524	OIL CHANGE	
						ACCOUNT TOTAL			71.38

FY2024 CLAIMS DOCKET C-101524

YEAR/PERIOD:	2024/1	TO	2025/1						
ACCOUNT/VENDOR	INVOICE	PO	YEAR/PR	TYP	S	WARRANT	CHECK	DESCRIPTION	
180 622100			PROFESSIONAL FEES						
000952 TYLER TECHNOLOGIES	45-488732	0	2025 1	INV	A	1,150.00	C-101524	APP SERVICES	
			ACCOUNT TOTAL			1,150.00			
180 626900			TRAVEL & TRAINING						
000130 AMERICAN PLANNING AS ADAID151056		0	2025 1	INV	A	667.00	C-101524	APA TRAINING	
			ACCOUNT TOTAL			667.00			
			ORG 180	TOTAL		1,888.38			
211			POLICE DEPARTMENT						
211 611000			MATERIALS						
000544 PRECISION DELTA CORP	31818	25000108	2025 1	INV	A	2,112.16	C-101524	.308 AMMO FOR SPD O	
			ACCOUNT TOTAL			2,112.16			
211 611300			MAINTENANCE VEHICLES						
000543 COMSERV SERVICES	732007267	0	2025 1	INV	A	794.00	C-101524	3214 SIREN	
000883 AMERICAN TIRE REPAIR	172102	0	2025 1	INV	A	1,253.70	C-101524	10 TIRES	
000883 AMERICAN TIRE REPAIR	172113	0	2025 1	INV	A	253.38	C-101524	2 TIRES	
000883 AMERICAN TIRE REPAIR	173059	0	2025 1	INV	A	1,343.90	C-101524	10 TIRES	
000883 AMERICAN TIRE REPAIR	173136	0	2025 1	INV	A	757.96	C-101524	4 TIRES	
000883 AMERICAN TIRE REPAIR	173153	0	2025 1	INV	A	1,343.90	C-101524	10 TIRES	
						4,952.84			
001102 SOUTHAVEN SUPPLY	242677	0	2025 1	INV	A	169.62	C-101524	MOTOR SCHOOL SUPPLI	
001102 SOUTHAVEN SUPPLY	242680	0	2025 1	INV	A	68.88	C-101524	SHOP PARTS	
						238.50			
003874 AUTO ZONE	9159288	0	2025 1	INV	A	186.99	C-101524	SHOP PARTS	
003874 AUTO ZONE	9164409	0	2025 1	INV	A	17.80	C-101524	SHOP PARTS	
						204.79			
005407 NORTH MS. TWO-WAY CO	50332	0	2025 1	INV	A	92.50	C-101524	3192 RADIO REPAIRS	
007304 O'REILLYS AUTO PARTS	1257-308855	0	2025 1	INV	A	187.84	C-101524	MOTORS SUPPLIES	
007304 O'REILLYS AUTO PARTS	1257-309272-1	0	2025 1	INV	A	126.34	C-101524	3179 BATTERY	
007304 O'REILLYS AUTO PARTS	6399-224642	0	2025 1	INV	A	87.45	C-101524	SHOP PARTS	
007304 O'REILLYS AUTO PARTS	6399-224652	0	2025 1	INV	A	236.00	C-101524	SHOP PARTS	
007304 O'REILLYS AUTO PARTS	6399-224681	0	2025 1	INV	A	47.37	C-101524	SHOP PARTS	
007304 O'REILLYS AUTO PARTS	6399-225522	0	2025 1	INV	A	5.00	C-101524	SHOP PARTS	
						690.00			
011610 SOUTHERN THUNDER	255565	0	2025 1	INV	A	593.88	C-101524	STOCK MOTORS TIRES	
011610 SOUTHERN THUNDER	256112	0	2025 1	INV	A	815.74	C-101524	MOTOR SUPPLIES	

FY2024 CLAIMS DOCKET C-101524

YEAR/PERIOD: 2024/1 TO 2025/1										
ACCOUNT/VENDOR	INVOICE	PO	YEAR/PR	TYP	S	WARRANT	CHECK	DESCRIPTION		
011610 SOUTHERN THUNDER	66137	0	2025 1	INV	A	181.21 C-101524		3257 FRONT TIRE		
011610 SOUTHERN THUNDER	66138	0	2025 1	INV	A	216.36 C-101524		3258 REAR TIRE		
						1,807.19				
017308 GENTRY GLASS	29175	0	2025 1	INV	A	110.00 C-101524		3154 WINDSHEILD REP		
017308 GENTRY GLASS	29176	0	2025 1	INV	A	110.00 C-101524		3229 REPAIRS		
017308 GENTRY GLASS	29177	0	2025 1	INV	A	110.00 C-101524		3215 WINDSHIELD REP		
017308 GENTRY GLASS	29178	0	2025 1	INV	A	765.00 C-101524		4192 WINDSHIELD		
017308 GENTRY GLASS	29179	0	2025 1	INV	A	765.00 C-101524		4187 WINDSHIELD		
017308 GENTRY GLASS	29180	0	2025 1	INV	A	435.00 C-101524		3148 WINDSHIELD		
017308 GENTRY GLASS	29181	0	2025 1	INV	A	435.00 C-101524		3173 WINDSHIELD		
						2,730.00				
019700 CHOICE TOWING	2957	0	2025 1	INV	A	65.00 C-101524		G37		
027347 AMERICAN TOWING	6895	0	2025 1	INV	A	50.00 C-101524		3196 TOW		
027347 AMERICAN TOWING	7020	0	2025 1	INV	A	50.00 C-101524		3190 TOW		
						100.00				
ACCOUNT TOTAL						11,674.82				
211 612500				UNIFORMS						
000424 A 2 Z ADVERTISING	72076	0	2025 1	INV	A	408.00 C-101524		HATS- LOGAZINO		
030938 CHANNELL WILLIAM	10-15-24	0	2025 1	INV	A	596.53 C-101524		ALLOTMENT REIMBURSE		
						1,004.53				
ACCOUNT TOTAL						1,004.53				
211 622100				INVESTIGATION SERVICES						
001136 NWCC-SENATOBIA	10152024	0	2025 1	INV	A	30.00 C-101524		3 BLS CARDS		
001390 DPS CRIME LAB	90149917	0	2025 1	INV	A	1,140.00 C-101524		ANALYTICAL FEES		
006685 DEX IMAGING	AR12093650	0	2025 1	INV	A	1.32 C-101524		EAST/MAY BLVD		
006885 STEGALL NOTARY SERVI	10-01-24	0	2025 1	INV	A	178.00 C-101524		NOTARY-PATRICIA DAU		
019442 COVERTTRACK GROUP	SOCT010624	25000102	2025 1	INV	A	2,520.00 C-101524		GPS TRACKING RENEWA		
025660 TRACKER PRODUCTS LLC	TPINV-004614	25000139	2025 1	INV	A	6,483.36 C-101524		EVIDENCE TRACKER LI		
029120 YOUNG LEASING CO	INV7153417	0	2025 1	INV	A	48.30 C-101524		WEST		
029120 YOUNG LEASING CO	INV7157078	0	2025 1	INV	A	261.47 C-101524		WEST		
029120 YOUNG LEASING CO	INV7157079	0	2025 1	INV	A	243.23 C-101524		ADMIN HALL		
029120 YOUNG LEASING CO	INV7157080	0	2025 1	INV	A	196.08 C-101524		EVID HALL		
029120 YOUNG LEASING CO	INV7168537	0	2025 1	INV	A	365.32 C-101524		TRAFFIC		
						1,114.40				

FY2024 CLAIMS DOCKET C-101524

YEAR/PERIOD: 2024/1 TO 2025/1									
ACCOUNT/VENDOR	INVOICE	PO	YEAR/PR	TYP	S	WARRANT	CHECK	DESCRIPTION	
030803 SAVANT LEARNING SYS	VA13335	25000140	2025 1	INV	A	8,750.00	C-101524	ONLINE TRAINING REN	
034374 TRUE MEDICAL TESTING	4924	0	2025 1	INV	A	720.00	C-101524	BLOOD TEST-6	
040511 FINALCOVER LLC	CS1602501	0	2025 1	INV	A	4,545.00	C-101524	CASEGUARD ANNUAL SU	
ACCOUNT TOTAL						25,482.08			
211 625700			TELEPHONE & POSTAGE						
030081 GC PIVOTAL LLC	INV9670560	0	2025 1	INV	A	620.71	C-101524	PHONES	
030629 AMAZON CAPITAL	14R6G4HYDX6Y	0	2025 1	INV	A	44.83	C-101524	PHONE CASE	
030629 AMAZON CAPITAL	1M6RT4KHDL33	0	2025 1	INV	A	31.75	C-101524	PHONE CASE-PD,KEYBO	
						76.58			
ACCOUNT TOTAL						697.29			
211 630400			MACHINERY & EQUIPMENT						
000949 INTEGRATED COMMUNICA	166604	0	2025 1	INV	A	832.00	C-101524	RADIO REPAIR	
000949 INTEGRATED COMMUNICA	34684	0	2025 1	INV	A	250.00	C-101524	RADIO BATTERIES	
						1,082.00			
025553 AXON ENTERPRISE INC	INUS284988	25000138	2025 1	INV	A	147,642.46	C-101524	AXON BODY CAMERA CO	
025553 AXON ENTERPRISE INC	INUS285309	25000138	2025 1	INV	A	169,574.48	C-101524	AXON BODY CAMERA CO	
						317,216.94			
030629 AMAZON CAPITAL	1MWFGPRF7KMY	0	2025 1	INV	A	499.90	C-101524	TRAFFIC AREA LIGHTS	
ACCOUNT TOTAL						318,798.84			
ORG 211 TOTAL						359,769.72			
215			EMERGENCY SERVICES						
215 626900			TRAVEL & TRAINING						
036635 JBP TRAINING LLC	1061	0	2025 1	INV	A	300.00	C-101524	NEVER SECURE & ALWA	
036635 JBP TRAINING LLC	1062	0	2025 1	INV	A	300.00	C-101524	HAZMAT INCIDENTS	
						600.00			
ACCOUNT TOTAL						600.00			
ORG 215 TOTAL						600.00			
290			FIRE DEPARTMENT						
290 610600			COMPUTER LICENSE						
023888 TARGETSOLUTIONS LEAR	INV104011	25000130	2025 1	INV	A	7,868.15	C-101524	TSPREMIER-VECTOR LM	
ACCOUNT TOTAL						7,868.15			

FY2024 CLAIMS DOCKET C-101524

YEAR/PERIOD: 2024/1 TO 2025/1									
ACCOUNT/VENDOR	INVOICE	PO	YEAR/PR	TYP S	WARRANT	CHECK	DESCRIPTION		
290	611000			MATERIALS					
000611	SIGNS & STUFF 106476	0	2025 1	INV A	35.00	C-101524	ANGLE IRON FRAME		
000611	SIGNS & STUFF 106518	0	2025 1	INV A	75.00	C-101524	REMOVE OLD/ INSTALL		
					110.00				
				ACCOUNT TOTAL	110.00				
290	611300			MAINTENANCE VEHICLES					
000883	AMERICAN TIRE REPAIR 172013	0	2025 1	INV A	1,474.36	C-101524	4 NEW TIRES UNIT 3		
000883	AMERICAN TIRE REPAIR 173090	0	2025 1	INV A	35.00	C-101524	FLAT REPAIR- 5010		
					1,509.36				
000887	JIMMY GRAY CHEVROLET 520162	0	2025 1	INV A	93.31	C-101524	OIL/FILTER CHANGE F		
007304	O'REILLYS AUTO PARTS 1791-265751	0	2025 1	INV A	4.26	C-101524	WIPE FLUID 294 FLT		
				ACCOUNT TOTAL	1,606.93				
290	612200			MAINTENANCE EQUIPMENT & BUILD					
000949	INTEGRATED COMMUNICA 166892	0	2025 1	INV A	520.00	C-101524	REPAIRS TO RADIO		
030629	AMAZON CAPITAL 1LT3NVDDKJCT	0	2025 1	INV A	59.98	C-101524	REPLACEMENT WTR FIL		
				ACCOUNT TOTAL	579.98				
290	614000			FUEL & OIL					
017201	BEST-WADE PETROLEUM 103088	0	2025 1	INV A	1,432.46	C-101524	FUEL FOR STATION 1		
017201	BEST-WADE PETROLEUM 103099	0	2025 1	INV A	2,008.58	C-101524	FUEL FOR STATION 2		
017201	BEST-WADE PETROLEUM 103100	0	2025 1	INV A	1,251.53	C-101524	FUEL FOR STATION 3		
					4,692.57				
				ACCOUNT TOTAL	4,692.57				
290	626900			TRAVEL & TRAINING					
019098	WALKER CHAD 10-15-24	0	2025 1	INV A	105.93	C-101524	PURCHASED A TESTING		
036825	BECERRA ERIC 10-8-24	0	2025 1	INV A	145.00	C-101524	MSFA		
				ACCOUNT TOTAL	250.93				
290	630400			MACHINERY & EQUIPMENT					
000701	SUNBELT FIRE INC 18388	0	2025 1	INV A	363.00	C-101524	CHARGER, ALT4XR		
				ACCOUNT TOTAL	363.00				
290	630600			VEHICLES					
000611	SIGNS & STUFF 106510	0	2025 1	INV A	75.00	C-101524	REMOVE SFD SEAL INS		
				ACCOUNT TOTAL	75.00				

FY2024 CLAIMS DOCKET C-101524

YEAR/PERIOD: 2024/1 TO 2025/1												
ACCOUNT/VENDOR	INVOICE	PO	YEAR/PR	TYP	S	WARRANT	CHECK	DESCRIPTION				
		ORG 290	TOTAL									15,546.56
295	FIRE PREVENTION											
295	611000	MATERIALS										
030629	AMAZON CAPITAL	1XCVVLYHGFJQ	0	2025	1	INV	A	16.77	C-101524	KEY TAGS FOR KNOX B		
							ACCOUNT TOTAL					16.77
		ORG 295	TOTAL									16.77
297	EMS											
297	610701	MEDICAL SUPPLIES										
000582	BOUND TREE MEDICAL	85516600	0	2025	1	INV	A	778.91	C-101524	MEDICAL SUPPLIES		
001147	NEXAIR LLC	12475305	0	2025	1	INV	A	142.55	C-101524	MEDICAL SUPPLIES		
001147	NEXAIR LLC	12483302	0	2025	1	INV	A	141.41	C-101524	MEDICAL SUPPLIES OX		
												283.96
015430	ZOLL MEDICAL CORPORA	4064960	0	2025	1	INV	A	429.68	C-101524	MEDICAL SUPPLIES		
015430	ZOLL MEDICAL CORPORA	4065759	0	2025	1	INV	A	1,381.80	C-101524	MEDICAL SUPPLIES		
015430	ZOLL MEDICAL CORPORA	4067373	0	2025	1	INV	A	1,381.80	C-101524	MEDICAL SUPPLIES		
												3,193.28
016050	HENRY SCHEIN INC	15295809	0	2025	1	INV	A	113.36	C-101524	MEDICAL SUPPLIES		
016050	HENRY SCHEIN INC	16990862	0	2025	1	INV	A	2,429.55	C-101524	MEDICAL SUPPLIES		
016050	HENRY SCHEIN INC	18008117	0	2025	1	INV	A	145.38	C-101524	MEDICAL SUPPLIES		
												2,688.29
027573	TELEFLEX MEDICAL INC	9509057016	0	2025	1	INV	A	1,100.00	C-101524	MEDICAL SUPPLIES		
							ACCOUNT TOTAL					8,044.44
297	611300	MOTOR VEH REPAIRS/MAINT										
000189	HOMER SKELTON FORD	6184285	0	2025	1	INV	A	2,314.42	C-101524	REPAIRS TO UNIT 3 F		
000189	HOMER SKELTON FORD	6184832	0	2025	1	INV	A	807.53	C-101524	REPAIRS TO UNIT 5 F		
												3,121.95
000883	AMERICAN TIRE REPAIR	173111	0	2025	1	INV	A	130.00	C-101524	FLAT REPAIR UNIT 4		
							ACCOUNT TOTAL					3,251.95
297	626900	TRAVEL & TRAINING										
038314	PARKER JUSTIN	10224	0	2025	1	INV	A	40.00	C-101524	EMT STATE LIC		
							ACCOUNT TOTAL					40.00
		ORG 297	TOTAL									11,336.39

FY2024 CLAIMS DOCKET C-101524

YEAR/PERIOD: 2024/1 TO 2025/1									
ACCOUNT/VENDOR	INVOICE	PO	YEAR/PR	TYP S	WARRANT	CHECK	DESCRIPTION		
311		PUBLIC WORKS	DEPARTMENT						
311	611000		MATERIALS						
039924	MEMPHIS WINWATER CO. 31934	0	2025	1 INV A	1,453.49	C-101524	MAT		
			ACCOUNT TOTAL		1,453.49				
311	611300		MAINTENANCE VEHICLES						
000883	AMERICAN TIRE REPAIR 173100	0	2025	1 INV A	212.36	C-101524	MAT FOR SHOP		
007304	O'REILLYS AUTO PARTS 1224-140998	0	2025	1 INV A	147.36	C-101524	MAT FOR SHOP		
			ACCOUNT TOTAL		359.72				
311	612500		UNIFORMS						
013377	CINTAS 4207009550	0	2025	1 INV A	587.57	C-101524	UNIFORMS		
013377	CINTAS 4207803882	0	2025	1 INV A	517.85	C-101524	UNIFORMS		
					1,105.42				
			ACCOUNT TOTAL		1,105.42				
		ORG 311	TOTAL		2,918.63				
411		PARKS	DEPARTMENT						
411	612200		MAINTENANCE EQUIPMENT & BUILD						
000308	MAINTENANCE SUPPLY 247413	0	2025	1 INV A	809.00	C-101524	HARDWARE		
000312	BOB LADD & ASSOCIATE 1-36987	0	2025	1 INV A	143.56	C-101524	REEL LAP		
001102	SOUTHAVEN SUPPLY 241585	0	2025	1 INV A	470.73	C-101524	HARDWARE		
001150	NAPA GENUINE PARTS C 454292	0	2025	1 INV A	48.01	C-101524	AIR FILTERS & WIPER		
001150	NAPA GENUINE PARTS C 695-454413	0	2025	1 INV A	122.22	C-101524	OIL FILTERS		
					170.23				
002768	KEELING IRRIGATION 54590700	0	2025	1 INV A	1,004.42	C-101524	PIPE, VALVE, ADAPTE		
002951	STATELINE TURF & TRA 375006	0	2025	1 INV A	23.96	C-101524	FILTER		
004648	BUDGET BLINDS 167289	0	2025	1 INV A	3,935.00	C-101524	BLINDS IN PARKS OFF		
006479	AIRGAS USA INC 5511494520	0	2025	1 INV A	292.00	C-101524	AIR FRESHENER		
013377	CINTAS 4206840363	0	2025	1 INV A	187.77	C-101524	MATS		
013377	CINTAS 4206841071	0	2025	1 INV A	109.18	C-101524	MATS, AIR FRESHENER		
013377	CINTAS 4207008849	0	2025	1 INV A	109.75	C-101524	MATS		
013377	CINTAS 4207562956	0	2025	1 INV A	187.77	C-101524	MATS		
013377	CINTAS 4207563498	0	2025	1 INV A	130.54	C-101524	MATS, AIR FRESHENER		
013377	CINTAS 4207802064	0	2025	1 INV A	109.75	C-101524	MATS		
013377	CINTAS 4208368268	0	2025	1 INV A	232.64	C-101524	MAT & TOWELS		

FY2024 CLAIMS DOCKET C-101524

YEAR/PERIOD: 2024/1 TO 2025/1										
ACCOUNT/VENDOR	INVOICE	PO	YEAR/PR	TYP	S	WARRANT	CHECK	DESCRIPTION		
013377 CINTAS	4208368844	0	2025 1	INV	A	130.54	C-101524	MATS & AIR FRESHENE		
						1,197.94				
020490 INTERSTATE BATTERY S	10101834	0	2025 1	INV	A	93.95	C-101524	BATTERIES		
039220 COMPLETE HOME CENTER	2410-044537	0	2025 1	INV	A	142.97	C-101524	OFFICE PAINT		
039220 COMPLETE HOME CENTER	2410-044765	0	2025 1	INV	A	75.26	C-101524	OFFICE PAINT		
						218.23				
039418 SKUNK WERKS, LLC	2632	0	2025 1	INV	A	180.00	C-101524	AIR FRESHENER		
						ACCOUNT TOTAL				8,539.02
411 612201										
007823 AMERICAN PAPER & TWI	5063970	0	2025 1	INV	A	825.51	C-101524	JANITORAL		
007823 AMERICAN PAPER & TWI	5071986	0	2025 1	INV	A	306.86	C-101524	JANITORAL		
007823 AMERICAN PAPER & TWI	5077190	0	2025 1	INV	A	411.84	C-101524	JANITORAL		
						1,544.21				
011969 PIONEER MANUFACTURIN	INV-225638	0	2025 1	INV	A	4,307.99	C-101524	FIELD PAINT		
024249 SITEONE LANDSCAPE SU	144584404001	0	2024 11	CRM	A	-80.00	C-101524	CUSTOMER REBATE		
024249 SITEONE LANDSCAPE SU	146638693	0	2025 1	INV	A	3,728.00	C-101524	FUNGICIDE		
						3,648.00				
026449 KELLY SEPTIC SER	33363	0	2025 1	INV	A	1,160.00	C-101524	PORTA POTTY		
026449 KELLY SEPTIC SER	33387	0	2025 1	INV	A	190.00	C-101524	PORTA POTTYT SERV		
026449 KELLY SEPTIC SER	33422	0	2025 1	INV	A	800.00	C-101524	PORTA POTTY		
						2,150.00				
029521 SIMPLOT	227036216	0	2025 1	INV	A	3,698.00	C-101524	FUNGICIDE		
029521 SIMPLOT	227036217	0	2025 1	INV	A	3,825.00	C-101524	HERICIDE		
						7,523.00				
						ACCOUNT TOTAL				19,173.20
411 612500										
003011 M & M PROMOTIONS	103528	0	2025 1	INV	A	850.00	C-101524	UNIFORMS		
						ACCOUNT TOTAL				850.00
411 613400										
002140 KIDZ KOUNTRY PETTING	10192024	0	2025 1	INV	A	1,850.00	C-101524	PETTING ZOO FALLFES		
036366 BLUES CITY BOUNCE	32534417	0	2025 1	INV	A	875.00	C-101524	BOUNCE HOUSES		

FY2024 CLAIMS DOCKET C-101524

YEAR/PERIOD: 2024/1 TO 2025/1									
ACCOUNT/VENDOR	INVOICE	PO	YEAR/PR	TYP	S	WARRANT	CHECK	DESCRIPTION	
ACCOUNT TOTAL									2,725.00
411	621900							ASSOCIATIONAL DUES	
003923	MS SOCCER ASSO	1087	2025	1	INV A			PLAYER FEES	12,200.00 C-101524
003923	MS SOCCER ASSO	1088	2025	1	INV A			COACH FEES	1,660.00 C-101524
									13,860.00
013885	DESOTO COUNTY SOCCER	2024FALL	2025	1	INV A			SOCCER ADMIN	600.00 C-101524
ACCOUNT TOTAL									14,460.00
411	626000							UTILITIES	
016529	DIRECTV	71734X241005	2025	1	INV A			TV SERVICE	163.70 C-101524
ACCOUNT TOTAL									163.70
411	627901							UMPIRES	
001019	CLARK, VICKI	10-14-24	2025	1	INV A			FALL SOFTBALL OCT 1	130.00 C-101524
001019	CLARK, VICKI	10-15-24	2025	1	INV A			REC BASEBALL 10/15/	65.00 C-101524
									195.00
001043	BOSLEY JEFF	10-14-24	2025	1	INV A			FALL SOFTBALL OCT 1	147.50 C-101524
001043	BOSLEY JEFF	10-15-24	2025	1	INV A			REC BASEBALL 10/15/	65.00 C-101524
									212.50
001051	MALONE TERRY	10-14-24	2025	1	INV A			FALL SOFTBALL OCT 1	300.00 C-101524
001051	MALONE TERRY	10-15-24	2025	1	INV A			REC BASEBALL 10/15/	50.00 C-101524
									350.00
018757	CLAYTON DONNIE	10-14-24	2025	1	INV A			FALL SOFTBALL OCT 1	130.00 C-101524
018757	CLAYTON DONNIE	10-15-24	2025	1	INV A			REC BASEBALL 10/15/	65.00 C-101524
									195.00
021367	BREWER MICHAEL	10-14-24	2025	1	INV A			FALL SOFTBALL OCT 1	90.00 C-101524
021367	BREWER MICHAEL	10-15-24	2025	1	INV A			REC BASEBALL 10/15/	80.00 C-101524
									170.00
023182	CASHION JOHN H	10-14-24	2025	1	INV A			FALL SOFTBALL OCT 1	90.00 C-101524
025315	GOODING BLAKE	10-14-24	2025	1	INV A			FALL SOFTBALL OCT 1	127.50 C-101524
032895	OLIVER MICHELLE	10-14-24	2025	1	INV A			FALL SOFTBALL OCT 1	145.00 C-101524
036078	BEAL BLAKE AUSTIN	10-15-24	2025	1	INV A			OCT 10- OCT 15	150.00 C-101524
037396	LEE JOSEPH ANGLIN	10-14-24	2025	1	INV A			FALL SOFTBALL OCT 1	60.00 C-101524

FY2024 CLAIMS DOCKET C-101524

YEAR/PERIOD: 2024/1 TO 2025/1									
ACCOUNT/VENDOR	INVOICE	PO	YEAR/PR	TYP	S	WARRANT	CHECK	DESCRIPTION	
037396 LEE JOSEPH ANGLIN	10-15-24	0	2025 1	INV	A	90.00	C-101524	REC BASEBALL 10/15/	
						150.00			
039600 AKERSON KENDALL G	10-14-24	0	2025 1	INV	A	65.00	C-101524	FALL SOFTBALL OCT 1	
ACCOUNT TOTAL						1,850.00			
ORG 411 TOTAL						47,760.92			
PARK TOURNAMENTS									
412	612400			RESELL / CONCESSION	EXPENSE				
412	003011 M & M PROMOTIONS	103464	0	2025 1	INV A	908.75	C-101524	TSHIRT RESALE	
	003538 SYSCO CORPORATION	414761889	0	2025 1	INV A	5,469.68	C-101524	CONCESSIONS	
	024982 SMITTY'S SLICES LLC	235	0	2025 1	INV A	688.00	C-101524	PIZZA RESALE	
	024982 SMITTY'S SLICES LLC	236	0	2025 1	INV A	335.25	C-101524	PIZZA RESALE	
						1,023.25			
ACCOUNT TOTAL						7,401.68			
PROMOTIONS									
412	626102								
001121 NEWTONS TROPHY	625-2024	0	2025 1	INV	A	600.00	C-101524	AWARDS	
ACCOUNT TOTAL						600.00			
ORG 412 TOTAL						8,001.68			
FOREVER YOUNG SENIOR SERVICES									
420	622100			CLASS INSTRUCTOR	FEES				
420	004489 JOHNSON CINDY	281-24	0	2025 1	INV A	540.00	C-101524	AEROBIC INST	
	013302 MCMULLIN GLORIA	9-2024	0	2025 1	INV A	240.00	C-101524	LINE DANCE CLASS	
	018134 FORRESTER SHERRY	610-24	0	2025 1	INV A	630.00	C-101524	ART CLASS	
	021019 CAIN LINDA A	107-24	0	2025 1	INV A	60.00	C-101524	LINE DANCE INST	
	028876 BURCH DEBORA	9-24	0	2025 1	INV A	300.00	C-101524	YOGA INST	
	034218 SMITH DEBORAH E	101124	0	2025 1	INV A	540.00	C-101524	AEROBICS CLASSES	
ACCOUNT TOTAL						2,310.00			
ORG 420 TOTAL						2,310.00			
ANIMAL CONTROL									
511	611000			MATERIALS					
511	000246 ANIMAL CARE EQUIPMEN	128974	0	2025 1	INV A	117.20	C-101524	MATERIALS	



FY2024 CLAIMS DOCKET C-101524

YEAR/PERIOD: 2024/1 TO 2025/1								
ACCOUNT/VENDOR	INVOICE	PO	YEAR/PR	TYP S	WARRANT	CHECK	DESCRIPTION	
010919 TRACTOR SUPPLY CREDI	1169745413	0	2025 1	INV A	85.49	C-101524	MATERIALS	
ACCOUNT TOTAL					202.69			
511 614900				FEED FOR ANIMALS				
012713 HILL'S PET NUTRITION	250901759	0	2025 1	INV A	186.51	C-101524	FEED ANIMALS	
ACCOUNT TOTAL					186.51			
511 622100				PROFESSIONAL SERVICES				
017049 ANIMAL HEALTH INTERN	9014997324	0	2025 1	INV A	206.18	C-101524	PROF SERV	
ACCOUNT TOTAL					206.18			
ORG 511 TOTAL					595.38			
902				GENERAL EXPENSES				
902 614000				CITY GAS PUMPS				
017201 BEST-WADE PETROLEUM	103092	25000126	2025 1	INV A	9,136.67	C-101524	FUEL ORDER	
ACCOUNT TOTAL					9,136.67			
902 621400				LIBRARY EXPENSE 0.75 MILL				
001927 FIRST REGIONAL LIBRA	10-1-24	0	2025 1	INV A	300,000.00	C-101524	FY25 CHARITABLE CON	
ACCOUNT TOTAL					300,000.00			
902 622200				CHARITABLE CONTRIBUTIONS				
001161 SOUTHAVEN CHAMBER OF	10-01-24	0	2025 1	INV A	80,000.00	C-101524	FY25 CHARITABLE CON	
002130 HOUSE OF GRACE	10-1-24	0	2025 1	INV A	9,000.00	C-101524	FY25 CHARITABLE CON	
006682 DESOTO FAMILY THEATR	10-1-24	0	2025 1	INV A	40,000.00	C-101524	FY25 CHARITABLE CON	
007507 DESOTO COUNTY ECONOM	10-1-24	0	2025 1	INV A	37,941.00	C-101524	FY25 CHARITABLE CON	
020724 HEALING HEARTS CHILD	10-1-24	0	2025 1	INV A	40,000.00	C-101524	FY25 CHARITABLE CON	
027121 ARC NORTHWEST MS	10-1-24	0	2025 1	INV A	30,000.00	C-101524	FY25 CHARITABLE CON	
036742 HOPE CENTER	10-1-24	0	2025 1	INV A	20,000.00	C-101524	FY25 CHARITABLE CON	
ACCOUNT TOTAL					256,941.00			
902 625500 1005				AUTUMN WOODS DRAINAGE PIPE REH				
040554 ANDING CONSTRUCTION	PAYAPP1	0	2025 1	INV A	374,461.12	C-101524	AUTUMN WOODS DRAINAGE	
ACCOUNT TOTAL					374,461.12			
ORG 902 TOTAL					940,538.79			

FY2024 CLAIMS DOCKET C-101524

YEAR/PERIOD: 2024/1 TO 2025/1									
ACCOUNT/VENDOR	INVOICE	PO	YEAR/PR	TYP S	WARRANT	CHECK	DESCRIPTION		
904							LITIGATION		
904	622100						LEGAL SERVICES		
017086 BUTLER SNOW	10445282	0	2025 1	INV A	25,006.55	C-101524	GENERAL SERVICES RE		
017086 BUTLER SNOW	10445284	0	2025 1	INV A	8,752.50	C-101524	LEGACY CONTRACT TER		
					33,759.05				
				ACCOUNT TOTAL	33,759.05				
			ORG 904	TOTAL	33,759.05				
FUND 0010 GENERAL FUND					TOTAL:	1,713,239.35			

FY2024 CLAIMS DOCKET C-101524

YEAR/PERIOD: 2024/1 TO 2025/1		ACCOUNT/VENDOR	INVOICE	PO	YEAR/PR	TYP S	WARRANT	CHECK	DESCRIPTION
611		SPECIAL ASSESSMENTS EXPEND							
611	623700	TOURIST & CONVENTION OPERATING							
	001383	HISTORIC DESOTO FOUN	10-1-24	0	2025	1 INV A	9,000.00	C-101524	FY25 CHARITABLE CON
						ACCOUNT TOTAL	9,000.00		
						ORG 611 TOTAL	9,000.00		
FUND 0240 TOURIST & CONVENTION							TOTAL:	9,000.00	

FY2024 CLAIMS DOCKET C-101524

YEAR/PERIOD: 2024/1 TO 2025/1									
ACCOUNT/VENDOR	INVOICE	PO	YEAR/PR	TYP S	WARRANT	CHECK	DESCRIPTION		
610		AMPHITHEATER							
610	626100		ADVERTISING						
035302 CARBONHOUSE	844509	0	2025 1 INV A		500.00	C-101524	AMP WEBSITE OCT 202		
			ACCOUNT TOTAL		500.00				
		ORG 610	TOTAL		500.00				
FUND 0260 AMPHITHEATER					TOTAL:		500.00		

FY2024 CLAIMS DOCKET C-101524

YEAR/PERIOD: 2024/1 TO 2025/1									
ACCOUNT/VENDOR	INVOICE	PO	YEAR/PR	TYP S	WARRANT	CHECK	DESCRIPTION		
0400							UTILITY FUND		
0400 211400							FEEES OWED TO NESBIT WATER ASSC		
010365 NESBIT WATER	10-1-24	0	2025 1	INV A				3,096.00	C-101524 9/1/24 THRU 9/30/24
							ACCOUNT TOTAL	3,096.00	
							ORG 0400 TOTAL	3,096.00	
811							UTILITY EXPENSE ACCOUNTS		
811 651400							DCRUA UPGRADE TAP FEES		
004646 DESOTO COUNTY REGION	10-2-24	0	2025 1	INV A				1,650.00	C-101524 COLLECTED SEWER FEE
							ACCOUNT TOTAL	1,650.00	
811 651500							DCRUA TAP FEES		
004646 DESOTO COUNTY REGION	10-2-24	0	2025 1	INV A				3,600.00	C-101524 COLLECTED SEWER FEE
							ACCOUNT TOTAL	3,600.00	
							ORG 811 TOTAL	5,250.00	
820							UTILITY ADMINISTRATIVE EXPENSE		
820 610400							OFFICE SUPPLIES		
030629 AMAZON CAPITAL	13NMYHMHVMD6	0	2025 1	INV A				182.48	C-101524 PRINTER & TONER
030629 AMAZON CAPITAL	16VC9P9C1LXR	0	2025 1	INV A				105.95	C-101524 CLIP BOARDS
								288.43	
							ACCOUNT TOTAL	288.43	
							ORG 820 TOTAL	288.43	
825							UTILITY MAINTENANCE EXPENSES		
825 611000							MATERIALS		
000709 WILLIAMS EQUIPMENT	S4297302	0	2025 1	INV A				257.21	C-101524 BATTERY
000715 THOMPSON MACHINERY	W0600180355	0	2025 1	INV A				246.73	C-101524 BUCKET PIN
000989 ICM OF MEMPHIS	59986	0	2025 1	INV A				522.28	C-101524 BATTERY PACK & CASE
001320 MARTIN MACHINE WORKS	1771	0	2025 1	INV A				2,265.00	C-101524 3" HYDRANT METER
007304 O'REILLYS AUTO PARTS	6399-225507	0	2025 1	INV A				7.86	C-101524 GREASE & TRK 856 SO
007766 CENTRAL PIPE SUPPLY,	S100389196	0	2025 1	INV A				4,193.06	C-101524 METERS
013793 HERNANDO REDI MIX	81503INV	0	2025 1	INV A				512.00	C-101524 CONCRETE
030629 AMAZON CAPITAL	16P14VT3RJLQ	0	2025 1	INV A				569.94	C-101524 BACKUP BATTERIES
030629 AMAZON CAPITAL	1LK7MKMMPHLV	0	2025 1	INV A				426.36	C-101524 GLOVES

FY2024 CLAIMS DOCKET C-101524

YEAR/PERIOD: 2024/1 TO 2025/1		ACCOUNT/VENDOR	INVOICE	PO	YEAR/PR	TYP S	WARRANT	CHECK	DESCRIPTION	
									996.30	
039924	MEMPHIS WINWATER CO.	31998		0	2025 1	INV A			4,984.40 C-101524	
039924	MEMPHIS WINWATER CO.	32002		0	2025 1	INV A			4,859.10 C-101524	
									9,843.50	
									ACCOUNT TOTAL	
									18,843.94	
825	611100								CHEMICALS	
001146	IDEAL CHEMICAL	294263		0	2025 1	INV A			2,544.75 C-101524	
001146	IDEAL CHEMICAL	294264		0	2025 1	INV A			876.80 C-101524	
									3,421.55	
									ACCOUNT TOTAL	
									3,421.55	
825	611300								MAINTENANCE VEHICLES	
000883	AMERICAN TIRE REPAIR	173146		0	2025 1	INV A			880.00 C-101524	
									ACCOUNT TOTAL	
									880.00	
825	614000								FUEL & OIL	
001150	NAPA GENUINE PARTS C	890187		0	2025 1	INV A			25.17 C-101524	
									ACCOUNT TOTAL	
									25.17	
825	622100								PROFESSIONAL SERVICES	
028588	DANIEL MCDOWELL PLUM	10624		0	2025 1	INV A			328.00 C-101524	
									ACCOUNT TOTAL	
									328.00	
									ORG 825 TOTAL	
									23,498.66	
FUND 0400 UTILITY FUND							TOTAL:			32,133.09

** END OF REPORT - Generated by Alicia Ferguson **

FY2024 CLAIMS DOCKET D-2024FY

YEAR/PERIOD: 2024/1 TO 2025/1									
ACCOUNT/VENDOR	INVOICE	PO	YEAR/PR	TYP	S	WARRANT	CHECK	DESCRIPTION	
125								COURT DEPARTMENT	
125	621505							COURT SUPPLIES	
001361	SAM'S CLUB DIRECT	9-27-24	0	2024	12	INV	P	72.92	D-2024FY 221320 OFFICE SUPPLIES
								ACCOUNT TOTAL	72.92
								ORG 125 TOTAL	72.92
145								DEPARTMENT OF FINANCE & ADMIN	
145	610400							OFFICE SUPPLIES	
004390	NOVATECH INC	3341154	0	2024	12	INV	P	3,167.50	D-2024FY 221316 BADGE PRINTER
								ACCOUNT TOTAL	3,167.50
								ORG 145 TOTAL	3,167.50
150								INFORMATION TECHNOLOGY	
150	610500							COMPUTERS	
001361	SAM'S CLUB DIRECT	9-27-24	0	2024	12	INV	P	1,496.94	D-2024FY 221320 OFFICE SUPPLIES
005044	LOWE'S HOME CENTERS,	9-30-24	0	2024	12	INV	P	323.12	D-2024FY 221314 MATERIALS
								ACCOUNT TOTAL	1,820.06
150	614000							GASOLINE/OIL	
006919	FUELMAN	NP67145825	0	2024	12	INV	P	128.75	D-2024FY 221300 IT FUEL
006919	FUELMAN	NP67167127	0	2024	12	INV	P	46.66	D-2024FY 221330 IT FUEL
								175.41	
								ACCOUNT TOTAL	175.41
								ORG 150 TOTAL	1,995.47
155								CITY CLERK	
155	625700							TELEPHONE & POSTAGE	
001167	AT&T MOBILITY	7078-0924	0	2024	12	INV	A	35.70	D-2024FY CLERK PHONES-662342
								ACCOUNT TOTAL	35.70
155	626900							TRAVEL & TRAINING	
001339	CREDIT CARD CENTER	10-5-24	0	2024	12	INV	P	924.00	D-2024FY 221335 CADENCE CREDIT CARD
016889	CENTER FOR GOVERNMENT	9-24-2024	0	2024	12	INV	P	250.00	D-2024FY 221291 ELECTION TRAINING
016889	CENTER FOR GOVERNMENT	9-24-24	0	2024	12	INV	P	250.00	D-2024FY 221291 ELECTION TRAINING
016889	CENTER FOR GOVERNMENT	9-25-24	0	2024	12	INV	P	250.00	D-2024FY 221291 ELECTION TRAINING
								750.00	
								ACCOUNT TOTAL	1,674.00
								ORG 155 TOTAL	1,709.70

FY2024 CLAIMS DOCKET D-2024FY

YEAR/PERIOD: 2024/1 TO 2025/1									
ACCOUNT/VENDOR	INVOICE	PO	YEAR/PR	TYP	S	WARRANT	CHECK	DESCRIPTION	
160								FACILITIES	
160	611000							MATERIALS	
005044	LOWE'S HOME CENTERS,	9-30-24	0	2024	12	INV P	288.85	D-2024FY	221314 MATERIALS
022719	UMB CARD SERVICES	9-27-24	0	2024	12	INV A	1,115.00	D-2024FY	PURCHASE CARD
							ACCOUNT TOTAL		1,403.85
160	626000							UTILITIES	
000966	ENTERGY	175007648734	0	2024	12	INV P	67.65	D-2024FY	221393 110165339 5730 STAT
000966	ENTERGY	2026122223	0	2024	12	INV P	6,184.43	D-2024FY	221392 68111178 8554 NORTH
000966	ENTERGY	275006673438	0	2024	12	INV P	71.45	D-2024FY	221393 16832636 4085 STATE
									6,323.53
001145	ATMOS ENERGY	1048-0924	0	2024	12	INV P	43.93	D-2024FY	221389 4045331048-7312 HWY
001145	ATMOS ENERGY	4537-092024	0	2024	12	INV P	45.29	D-2024FY	221333 3061364537 7411 HIG
001145	ATMOS ENERGY	4564-1024	0	2024	12	INV P	46.65	D-2024FY	221333 3061364564 1551 DOR
									135.87
022719	UMB CARD SERVICES	9-27-24	0	2024	12	INV A	874.59	D-2024FY	PURCHASE CARD
							ACCOUNT TOTAL		7,333.99
							ORG 160	TOTAL	8,737.84
180								PLANNING / ENGINEERING DEPT	
180	626900							TRAVEL & TRAINING	
001339	CREDIT CARD CENTER	10-5-24	0	2024	12	INV P	1,098.72	D-2024FY	221335 CADENCE CREDIT CARD
							ACCOUNT TOTAL		1,098.72
							ORG 180	TOTAL	1,098.72
211								POLICE DEPARTMENT	
211	622100							INVESTIGATION SERVICES	
022719	UMB CARD SERVICES	9-27-24	0	2024	12	INV A	240.00	D-2024FY	PURCHASE CARD
							ACCOUNT TOTAL		240.00
211	625700							TELEPHONE & POSTAGE	
001167	AT&T MOBILITY	7424-100524	0	2024	12	INV P	4,452.88	D-2024FY	221388 UTILITY SCADA CRADL
							ACCOUNT TOTAL		4,452.88
211	626000							UTILITIES	
000966	ENTERGY	325005567299	0	2024	12	INV P	72.48	D-2024FY	221393 200985240 8325 TULA
000966	ENTERGY	350004232152	0	2024	12	INV P	60.81	D-2024FY	221394 167750488 2719 BROO
000966	ENTERGY	420003351252	0	2024	12	INV P	63.33	D-2024FY	221394 167750496 7505 CHER
000966	ENTERGY	50009175993	0	2024	12	INV P	73.66	D-2024FY	221393 19640397 325 TULANE

FY2024 CLAIMS DOCKET D-2024FY

YEAR/PERIOD:	2024/1	TO	2025/1							
ACCOUNT/VENDOR		INVOICE	PO	YEAR/PR	TYP S	WARRANT	CHECK	DESCRIPTION		
									270.28	
001145	ATMOS ENERGY	4805-0924	0	2024 12	INV P	43.93	D-2024FY	221333 4029104805 7320 HIG		
					ACCOUNT TOTAL	314.21				
211	626900				TRAVEL & TRAINING					
001339	CREDIT CARD CENTER	10-5-24	0	2024 12	INV P	878.00	D-2024FY	221335 CADENCE CREDIT CARD		
					ACCOUNT TOTAL	878.00				
211	630400				MACHINERY & EQUIPMENT					
013136	AT&T	1878-0924	0	2024 12	INV P	8,036.00	D-2024FY	221387 662M1070460011878-C		
022719	UMB CARD SERVICES	9-27-24	0	2024 12	INV A	188.00	D-2024FY	PURCHASE CARD		
					ACCOUNT TOTAL	8,224.00				
				ORG 211	TOTAL	14,109.09				
290					FIRE DEPARTMENT					
290	610600				COMPUTER LICENSE					
040508	KNOX COMPANY	INVKA299133	0	2024 12	INV P	721.00	D-2024FY	221312 PO#24000223 1YR KNO		
					ACCOUNT TOTAL	721.00				
290	611000				MATERIALS					
005044	LOWE'S HOME CENTERS,	9-30-24	0	2024 12	INV P	36.55	D-2024FY	221314 MATERIALS		
022719	UMB CARD SERVICES	9-27-24	0	2024 12	INV A	4,472.22	D-2024FY	PURCHASE CARD		
					ACCOUNT TOTAL	4,508.77				
290	611300				MAINTENANCE VEHICLES					
000887	JIMMY GRAY CHEVROLET	519597	0	2024 12	INV P	179.73	D-2024FY	221308 OIL/FILTER CHANGE &		
006706	LANDERS DODGE	365956	0	2024 12	INV P	70.76	D-2024FY	221313 OIL/FILTER CHANGE 2		
					ACCOUNT TOTAL	250.49				
290	612200				MAINTENANCE EQUIPMENT & BUILD					
005044	LOWE'S HOME CENTERS,	9-30-24	0	2024 12	INV P	213.02	D-2024FY	221314 MATERIALS		
					ACCOUNT TOTAL	213.02				
290	614000				FUEL & OIL					
001145	ATMOS ENERGY	9368-090624	0	2024 12	INV P	202.57	D-2024FY	221389 3016939368-1940 STA		
006919	FUELMAN	NP67145531	0	2024 12	INV P	27.13	D-2024FY	221299 FUEL		
					ACCOUNT TOTAL	229.70				

FY2024 CLAIMS DOCKET D-2024FY

YEAR/PERIOD: 2024/1 TO 2025/1								
ACCOUNT/VENDOR	INVOICE	PO	YEAR/PR	TYP S	WARRANT	CHECK	DESCRIPTION	
290	625700			TELEPHONE & POSTAGE				
001137	FEDEX	8-624-55870	0	2024 12 INV P	108.29	D-2024FY	221297 MAIL CAR TITLE FOR	
001167	AT&T MOBILITY	3065-100524	0	2024 12 INV P	2,001.29	D-2024FY	221388 FIRE DEPT. CELL PHO	
				ACCOUNT TOTAL	2,109.58			
290	626000			UTILITIES				
001145	ATMOS ENERGY	1390-0924	0	2024 12 INV P	238.02	D-2024FY	221284 6050 ELMORE RD- 302	
001145	ATMOS ENERGY	4569-0924	0	2024 12 INV P	97.34	D-2024FY	221284 6450 GETWELL RD-302	
					335.36			
				ACCOUNT TOTAL	335.36			
290	630400			MACHINERY & EQUIPMENT				
022719	UMB CARD SERVICES	9-27-24	0	2024 12 INV A	589.36	D-2024FY	PURCHASE CARD	
				ACCOUNT TOTAL	589.36			
				ORG 290 TOTAL	8,957.28			
295				FIRE PREVENTION				
295	626900			TRAVEL & TRAINING				
001339	CREDIT CARD CENTER	10-5-24	0	2024 12 INV P	453.00	D-2024FY	221335 CADENCE CREDIT CARD	
				ACCOUNT TOTAL	453.00			
				ORG 295 TOTAL	453.00			
297				EMS				
297	626900			TRAVEL & TRAINING				
001339	CREDIT CARD CENTER	10-5-24	0	2024 12 INV P	1,383.61	D-2024FY	221335 CADENCE CREDIT CARD	
				ACCOUNT TOTAL	1,383.61			
				ORG 297 TOTAL	1,383.61			
311				PUBLIC WORKS DEPARTMENT				
311	612200			MAINTENANCE EQUIPMENT & BUILD				
001361	SAM'S CLUB DIRECT	9-27-24	0	2024 12 INV P	79.60	D-2024FY	221320 OFFICE SUPPLIES	
				ACCOUNT TOTAL	79.60			
311	614000			FUEL & OIL				
002476	FUELMASTER	301358	0	2024 12 INV P	61.00	D-2024FY	221301 SYSTEM MAINT	
				ACCOUNT TOTAL	61.00			
311	626000			UTILITIES				
000966	ENTERGY	235007018545	0	2024 12 INV P	43.39	D-2024FY	221394 158165845 2719 BROO	

FY2024 CLAIMS DOCKET D-2024FY

YEAR/PERIOD: 2024/1 TO 2025/1													
ACCOUNT/VENDOR	INVOICE	PO	YEAR/PR	TYP	S	WARRANT	CHECK	DESCRIPTION					
000966	ENTERGY	250006169563	0	2024	12	INV	P	79.56	D-2024FY	221393	68134634	NORTHWEST	
000966	ENTERGY	250006169564	0	2024	12	INV	P	131.55	D-2024FY	221337	68135326	STATE LINE	
000966	ENTERGY	295006462515	0	2024	12	INV	P	121.89	D-2024FY	221337	18054445	8777 WHITW	
000966	ENTERGY	335005523638	0	2024	12	INV	P	239.49	D-2024FY	221337	42493999	8191 TULAN	
000966	ENTERGY	350004232013	0	2024	12	INV	P	94.01	D-2024FY	221337	79895114	984 STATEL	
000966	ENTERGY	355005347885	0	2024	12	INV	P	72.71	D-2024FY	221393	129563102	426 STAR	
000966	ENTERGY	370004146214	0	2024	12	INV	P	71.59	D-2024FY	221393	17624495	3005 STANT	
000966	ENTERGY	440003374748	0	2024	12	INV	P	11.31	D-2024FY	221340	89409965	ESTATES OF	
000966	ENTERGY	460003417299	0	2024	12	INV	P	241.15	D-2024FY	221392	16832230	453 AIRPOR	
000966	ENTERGY	475004412004	0	2024	12	INV	P	79.17	D-2024FY	221393	149789885	MISSISSIP	
000966	ENTERGY	50009175669	0	2024	12	INV	P	57.01	D-2024FY	221394	31166523	1200 BROOK	
000966	ENTERGY	60008494803	0	2024	12	INV	P	779.79	D-2024FY	221392	119287241	1855 FIRS	
								2,022.62					
001105	NORTHCENTRAL ELECTRI	7009-092024	0	2024	12	INV	P	254.27	D-2024FY	221395	59247009	3750 FREEM	
001105	NORTHCENTRAL ELECTRI	7010-092024	0	2024	12	INV	P	97.93	D-2024FY	221395	59247010	3750 FREEM	
001105	NORTHCENTRAL ELECTRI	7012-092024	0	2024	12	INV	P	396.55	D-2024FY	221395	59247012	3750 FREEM	
001105	NORTHCENTRAL ELECTRI	7013-092024	0	2024	12	INV	P	31.27	D-2024FY	221395	59247013	3750 FREEM	
001105	NORTHCENTRAL ELECTRI	7018-092024	0	2024	12	INV	P	47.96	D-2024FY	221395	59247018	GOODMAN RD	
								827.98					
001145	ATMOS ENERGY	6445-0924	0	2024	12	INV	P	64.08	D-2024FY	221389	3016966445	-5813 PEP	
						ACCOUNT TOTAL		2,914.68					
						ORG 311 TOTAL		3,055.28					
411 PARKS DEPARTMENT													
411	610400					OFFICE SUPPLIES							
001361	SAM'S CLUB DIRECT	9-27-24	0	2024	12	INV	P	622.15	D-2024FY	221320	OFFICE SUPPLIES		
						ACCOUNT TOTAL		622.15					
411	612200					MAINTENANCE EQUIPMENT & BUILD							
005044	LOWE'S HOME CENTERS,	9-30-24	0	2024	12	INV	P	1,196.08	D-2024FY	221314	MATERIALS		
						ACCOUNT TOTAL		1,196.08					
411	612201					PARK MAINTENANCE							
005044	LOWE'S HOME CENTERS,	9-30-24	0	2024	12	INV	P	492.30	D-2024FY	221314	MATERIALS		
						ACCOUNT TOTAL		492.30					
411	626000					UTILITIES							
000966	ENTERGY	2026122536	0	2024	12	INV	P	12,757.46	D-2024FY	221392	41111535	7360 US HI	
000966	ENTERGY	235007019948	0	2024	12	INV	P	70.63	D-2024FY	221393	16838419	7505 CHERR	
000966	ENTERGY	275006673439	0	2024	12	INV	P	66.96	D-2024FY	221393	16836454	4700 STATE	
000966	ENTERGY	275006673440	0	2024	12	INV	P	1,379.49	D-2024FY	221392	16838229	4700 STATE	
000966	ENTERGY	295006462555	0	2024	12	INV	P	28.07	D-2024FY	221394	117424333	1729 BROO	
000966	ENTERGY	410003249406	0	2024	12	INV	P	141.64	D-2024FY	221337	19046929	1978 STATE	

FY2024 CLAIMS DOCKET D-2024FY

YEAR/PERIOD: 2024/1 TO 2025/1										
ACCOUNT/VENDOR	INVOICE	PO	YEAR/PR	TYP	S	WARRANT	CHECK	DESCRIPTION		
000966 ENERGY	60008494914	0	2024 12	INV	P	57.01 D-2024FY	221394	127643922 7890 GREE		
000966 ENERGY	65008270297	0	2024 12	INV	P	785.51 D-2024FY	221392	16839250 7505 CHERR		
						15,286.77				
001105 NORTHCENTRAL ELECTRI	7014-0924	0	2024 12	INV	P	6.28 D-2024FY	221395	59247014 3750 FREEM		
001105 NORTHCENTRAL ELECTRI	7015-0924	0	2024 12	INV	P	31.27 D-2024FY	221395	59247015 3656 PINE		
001105 NORTHCENTRAL ELECTRI	7016-092024	0	2024 12	INV	P	564.93 D-2024FY	221395	59247016 3656 PINE		
001105 NORTHCENTRAL ELECTRI	7019-0924	0	2024 12	INV	P	2.50 D-2024FY	221395	59247019 3750 FREEM		
						604.98				
001145 ATMOS ENERGY	2435-0924	0	2024 12	INV	P	41.06 D-2024FY	221284	301962435-8400 GREE		
001145 ATMOS ENERGY	3332-0924	0	2024 12	INV	P	936.20 D-2024FY	221389	3015253332-7360 HWY		
001145 ATMOS ENERGY	6619-092024	0	2024 12	INV	P	53.52 D-2024FY	221333	3015476619 6275 SNO		
001145 ATMOS ENERGY	7003-092024	0	2024 12	INV	P	52.13 D-2024FY	221333	4039367003 3656 PIN		
001145 ATMOS ENERGY	8239-0924	0	2024 12	INV	P	50.02 D-2024FY	221333	3015018239 6070 SNO		
						1,132.93				
001167 AT&T MOBILITY	1874-0924	0	2024 12	INV	A	51.72 D-2024FY		PHONE BILL-66228051		
ACCOUNT TOTAL						17,076.40				
ORG 411 TOTAL						19,386.93				
412	PARK TOURNAMENTS									
412	612400	RESELL / CONCESSION EXPENSE								
001361 SAM'S CLUB DIRECT	9-27-24	0	2024 12	INV	P	5,960.48 D-2024FY	221320	OFFICE SUPPLIES		
ACCOUNT TOTAL						5,960.48				
412	627901	TOURNAMENT UMPIRE FEES								
009480 BAXTER ED	6-9-24	0	2024 9	INV	P	395.00 D-2024FY	221390	BASEBALL TRNMNTS UM		
021399 JORDAN JORDAN	FALLBRAWL929	0	2024 12	INV	P	396.00 D-2024FY	221310	FALL BRAWL 9-29		
021400 TAYLOR JASON L	9-29-24	0	2024 12	INV	P	180.00 D-2024FY	221326	FALL BRAWL 9-29-24		
026760 WILSON VICTORIA	9-29-24	0	2024 12	INV	P	150.00 D-2024FY	221328	FALL BRAWL 9-29-24		
029256 CARMICHAEL JONATHAN	9-29-24	0	2024 12	INV	P	851.75 D-2024FY	221290	FALL BRAWL 9-29-24		
029257 OSBURN JASON	9-29-24	0	2024 12	INV	P	315.00 D-2024FY	221318	FALL BRAWL 9-29-24		
029772 BENAFIELD STEPHEN	9-29-24	0	2024 12	INV	P	315.00 D-2024FY	221285	FALL BRAWL 9-29-24		
029777 ORF GAYLON	9-29-24	0	2024 12	INV	P	315.00 D-2024FY	221317	FALL BRAWL 9-29-24		
029942 ARVIN PHILLIP	9-29-24	0	2024 12	INV	P	225.00 D-2024FY	221283	FALL BRAWL 9-29-24		
030217 DOGAN JEREMY	9-29-24	0	2024 12	INV	P	315.00 D-2024FY	221295	FALL BRAWL 9-29-24		

FY2024 CLAIMS DOCKET D-2024FY

YEAR/PERIOD: 2024/1 TO 2025/1										
ACCOUNT/VENDOR	INVOICE	PO	YEAR/PR	TYP	S	WARRANT	CHECK	DESCRIPTION		
030226 BIRD JR RUSSELL	9-26-24	0	2024 12	INV	P	315.00 D-2024FY	221286	FALL BRAWL 9-29-24		
030405 SPENCE SCOTTY	9-29-24	0	2024 12	INV	P	315.00 D-2024FY	221324	FALL BRAWL 9-29-24		
031989 HARLOW WILLIAM C	10-4-24	0	2024 12	INV	P	240.00 D-2024FY	221341	TENNIS 9/9-10/4		
032092 STENNIS RODNEY	9-29-24	0	2024 12	INV	P	225.00 D-2024FY	221325	FALL BRAWL 9-29-24		
033832 SHERMAN TODD	9-29-24	0	2024 12	INV	P	315.00 D-2024FY	221322	FALL BRAWL 9-29-24		
033950 JONES JOHN	9-29-24	0	2024 12	INV	P	315.00 D-2024FY	221309	FALL BRAWL 9-29-24		
033950 JONES JOHN	9-7-24	0	2024 12	INV	P	585.00 D-2024FY	221331	2024 FALL FREEBIE		
						900.00				
034000 GUTH THOMAS	9-29-24	0	2024 12	INV	P	225.00 D-2024FY	221303	FALL BRAWL 9-29-24		
035298 BRENTS KALAH	9-29-24	0	2024 12	INV	P	270.00 D-2024FY	221287	FALL BRAWL 9-29-24		
035665 DOWNS RIVER	FALLBRAWL929	0	2024 12	INV	P	150.00 D-2024FY	221296	FALL BRAWL 9-29		
035752 HOOD KAYLEE	FALLBRAWK929	0	2024 12	INV	P	100.00 D-2024FY	221307	FALL BRAWL 9-29		
035753 HOOD JENNIFER	FALLBRAWL929	0	2024 12	INV	P	200.00 D-2024FY	221306	FALL BRAWL 9-29		
035896 WOLF GEORGE	10-4-24	0	2024 12	INV	P	50.00 D-2024FY	221374	TENNIS 9/9-10/4		
035898 RIVES HUNTER	10-4-24	0	2024 12	INV	P	320.00 D-2024FY	221373	TENNIS 9/9-10/4		
035984 ARMSTRONG LONDEN	FALLBRAWL929	0	2024 12	INV	P	200.00 D-2024FY	221282	FALL BRAWL 9-29-24		
036510 HENDERSON JR LARRY	9-29-24	0	2024 12	INV	P	225.00 D-2024FY	221304	FALL BRAWL 9-29-24		
037312 SIMS ZION	FALLBRAWL929	0	2024 12	INV	P	100.00 D-2024FY	221323	FALL BRAWL 9-29		
037314 FRAZIER KALEB	FALLBRAWL929	0	2024 12	INV	P	175.00 D-2024FY	221298	FALL BRAWL 9-29		
037337 SANTUCCI SHERRIE	FALLBRAWL929	0	2024 12	INV	P	100.00 D-2024FY	221321	FALL BRAWL 9-29		
037850 HENDRICOVSKY ANDREW	FALLBRAWL929	0	2024 12	INV	P	100.00 D-2024FY	221305	FALLBRAWL 9-29		
037914 KIRKPATRICK KATELYN	FALLBRAWL929	0	2024 12	INV	P	125.00 D-2024FY	221311	FALL BRAWL 9-29		
038824 TOLBERT III WILLIAM	9-29-24	0	2024 12	INV	P	270.00 D-2024FY	221327	FALL BRAWL 9-29-24		
038824 TOLBERT III WILLIAM	9-7-24	0	2024 12	INV	P	585.00 D-2024FY	221332	2024 FALL FREEBIE		
						855.00				
039301 BROWN WESLEY	10-4-24	0	2024 12	INV	P	90.00 D-2024FY	221334	TENNIS 9/9-10/4		
039733 COLLINS BRAYDEN	FALLBRAWL929	0	2024 12	INV	P	100.00 D-2024FY	221293	FALL BRAWL 9-29		

FY2024 CLAIMS DOCKET D-2024FY

YEAR/PERIOD: 2024/1 TO 2025/1										
ACCOUNT/VENDOR	INVOICE	PO	YEAR/PR	TYP S	WARRANT	CHECK	DESCRIPTION			
039968 BURKES JASON BOYD	FALLBRAWL929	0	2024 12	INV P	125.00 D-2024FY	221289	FALL BRAWL 9-29			
039969 BURKES ANGELA HARRIS	FALLBRAWL929	0	2024 12	INV P	125.00 D-2024FY	221288	FALL BRAWL 9-29-24			
039975 MYRICK EVAN	10-4-24	0	2024 12	INV P	165.00 D-2024FY	221342	TENNIS 9/9-10/4			
040094 PHELPS KENNETH	9-29-24	0	2024 12	INV P	180.00 D-2024FY	221319	FALL BRAWL 9-29-24			
040099 MITCHELL OLIVER	9-29-24	0	2024 12	INV P	225.00 D-2024FY	221315	FALL BRAWL 9-29-24			
040373 CLIMER SIRI	FALLBRAWL929	0	2024 12	INV P	150.00 D-2024FY	221292	FALL BRAWL 9-29			
ACCOUNT TOTAL					10,122.75					
ORG 412 TOTAL					16,083.23					
511										ANIMAL CONTROL
511	610100									CLEANING SUPPLIES
001361	SAM'S CLUB DIRECT	9-27-24	0	2024 12	INV P	156.88 D-2024FY	221320	OFFICE SUPPLIES		
ACCOUNT TOTAL					156.88					
511	610400									OFFICE SUPPLIES
001361	SAM'S CLUB DIRECT	9-27-24	0	2024 12	INV P	123.82 D-2024FY	221320	OFFICE SUPPLIES		
005044	LOWE'S HOME CENTERS,	9-30-24	0	2024 12	INV P	87.04 D-2024FY	221314	MATERIALS		
ACCOUNT TOTAL					210.86					
ORG 511 TOTAL					367.74					
902										GENERAL EXPENSES
902	620750									LANDSCAPE SERVICES
028454	CHANDLERS LAWN SER	76352	0	2024 12	INV P	2,233.00 D-2024FY	221329	AMP		
028454	CHANDLERS LAWN SER	76671	0	2024 12	INV P	743.75 D-2024FY	221329	IT BLDG		
028454	CHANDLERS LAWN SER	76814	0	2024 12	INV P	225.00 D-2024FY	221329	LAWN SERV		
028454	CHANDLERS LAWN SER	76818	0	2024 12	INV P	189.52 D-2024FY	221329	IRR REPAIRS		
028454	CHANDLERS LAWN SER	79171	0	2024 12	INV P	28,500.00 D-2024FY	221329	LANDSCAPE CONTRACT		
028454	CHANDLERS LAWN SER	79172	0	2024 12	INV P	1,450.00 D-2024FY	221329	SPRINGFEST AREA LAW		
028454	CHANDLERS LAWN SER	79173	0	2024 12	INV P	2,233.00 D-2024FY	221329	SNOWDEN AMP		
028454	CHANDLERS LAWN SER	79194	0	2024 12	INV P	645.00 D-2024FY	221329	WELCOME SIGN		
028454	CHANDLERS LAWN SER	79371	0	2024 12	INV P	600.30 D-2024FY	221329	LAWN SERV		
028454	CHANDLERS LAWN SER	79527	0	2024 12	INV P	1,260.00 D-2024FY	221329	RANGE/TRAINING FACI		
ACCOUNT TOTAL					38,079.57					
902	626000									UTILITIES-STREET LTS & SIGNALS
000966	ENTERGY	2026121828	0	2024 12	INV P	82,630.11 D-2024FY	221392	16836199 STREET LIG		
000966	ENTERGY	235007019949	0	2024 12	INV P	39.55 D-2024FY	221394	16839003 HIGHWAY 51		

FY2024 CLAIMS DOCKET D-2024FY

YEAR/PERIOD: 2024/1 TO 2025/1										
ACCOUNT/VENDOR	INVOICE	PO	YEAR/PR	TYP	S	WARRANT	CHECK	DESCRIPTION		
000966 ENTERGY	25008626537	0	2024 12	INV	P	174.40 D-2024FY	221337	16330888 GOODMAN RD		
000966 ENTERGY	260006188401	0	2024 12	INV	P	267.46 D-2024FY	221392	110822012 STATELINE		
000966 ENTERGY	280006208859	0	2024 12	INV	P	174.40 D-2024FY	221337	19041425 GOODMAN AN		
000966 ENTERGY	440003373734	0	2024 12	INV	P	139.38 D-2024FY	221337	110821956 HIGHWAY 5		
000966 ENTERGY	45008410334	0	2024 12	INV	P	46.26 D-2024FY	221394	16835951 STATELINE		
000966 ENTERGY	45008410335	0	2024 12	INV	P	110.15 D-2024FY	221337	16839979 ST LINE RD		
000966 ENTERGY	45008410336	0	2024 12	INV	P	25.01 D-2024FY	221394	16850182 GREENBROOK		
000966 ENTERGY	45008410337	0	2024 12	INV	P	13.12 D-2024FY	221340	16850398 GREENBROOK		
000966 ENTERGY	460003417301	0	2024 12	INV	P	133.66 D-2024FY	221337	16834293 HIGHWAY 51		
000966 ENTERGY	460003417302	0	2024 12	INV	P	13.12 D-2024FY	221340	16834756 SOUTH CIR		
000966 ENTERGY	470003418887	0	2024 12	INV	P	106.21 D-2024FY	221337	189378672 HIGHWAY 5		
000966 ENTERGY	75008242456	0	2024 12	INV	P	314.01 D-2024FY	221392	100253780 GOODMAN &		
000966 ENTERGY	9912-0924	0	2024 12	INV	P	120.33 D-2024FY	221393	160129912-HWY 51 @		
						84,307.17				
001105 NORTHCENTRAL ELECTRI	7017-0924	0	2024 12	INV	P	31.14 D-2024FY	221395	59247017 STATELINE/		
			ACCOUNT TOTAL			84,338.31				
			ORG 902	TOTAL		122,417.88				
904				LITIGATION						
904	629100			LEGAL CLAIMS						
001137 FEDEX	8-624-55870	0	2024 12	INV	P	44.57 D-2024FY	221297	MAIL CAR TITLE FOR		
012555 GOSSETT EDDIE	10-2-24	0	2024 12	INV	P	285.00 D-2024FY	221302	CLAIM BOARD APPROVE		
			ACCOUNT TOTAL			329.57				
			ORG 904	TOTAL		329.57				
FUND 0010 GENERAL FUND						TOTAL:	203,325.76			

FY2024 CLAIMS DOCKET D-2024FY

YEAR/PERIOD: 2024/1 TO 2025/1										
ACCOUNT/VENDOR	INVOICE	PO	YEAR/PR	TYP S		WARRANT	CHECK	DESCRIPTION		
611					SPECIAL ASSESSMENTS EXPEND					
611	626107				FALL FEST EXPENSE					
040513	PETTY CASH	10-5-24	0	2024 12	INV P	1,500.00	D-2024FY	221343	STEAK A 1ST PLACE	
040514	PETTY CASH	10-5-24	0	2024 12	INV P	800.00	D-2024FY	221344	STEAK A 2ND PLACE	
040515	PETTY CASH	10-5-24	0	2024 12	INV P	600.00	D-2024FY	221345	STEAK A 3RD PLACE	
040516	PETTY CASH	10-5-24	0	2024 12	INV P	300.00	D-2024FY	221346	STEAK A 4TH PLACE	
040517	PETTY CASH	10-5-24	0	2024 12	INV P	200.00	D-2024FY	221347	STEAK A 5TH PLACE	
040518	PETTY CASH	10-5-24	0	2024 12	INV P	100.00	D-2024FY	221348	STEAK A 6TH PLACE	
040519	PETTY CASH	10-5-24	0	2024 12	INV P	100.00	D-2024FY	221349	STEAK A 7TH PLACE	
040520	PETTY CASH	10-5-24	0	2024 12	INV P	100.00	D-2024FY	221350	STEAK A 8TH PLACE	
040521	PETTY CASH	10-5-24	0	2024 12	INV P	100.00	D-2024FY	221351	STEAK A 9TH PLACE	
040522	PETTY CASH	10-5-24	0	2024 12	INV P	100.00	D-2024FY	221352	STEAK A 10TH PLACE	
040523	PETTY CASH	10-5-24	0	2024 12	INV P	1,500.00	D-2024FY	221353	STEAK B 1ST PLACE	
040524	PETTY CASH	10-5-24	0	2024 12	INV P	800.00	D-2024FY	221354	STEAK B 2ND PLACE	
040525	PETTY CASH	10-5-24	0	2024 12	INV P	600.00	D-2024FY	221355	STEAK B 3RD PLACE	
040526	PETTY CASH	10-5-24	0	2024 12	INV P	300.00	D-2024FY	221356	STEAK B 4TH PLACE	
040527	PETTY CASH	10-5-24	0	2024 12	INV P	200.00	D-2024FY	221357	STEAK B 5TH PLACE	
040528	PETTY CASH	10-5-24	0	2024 12	INV P	100.00	D-2024FY	221358	STEAK B 6TH PLACE	
040529	PETTY CASH	10-5-24	0	2024 12	INV P	100.00	D-2024FY	221359	STEAK B 7TH PLACE	
040530	PETTY CASH	10-5-24	0	2024 12	INV P	100.00	D-2024FY	221360	STEAK B 8TH PLACE	
040531	PETTY CASH	10-5-24	0	2024 12	INV P	100.00	D-2024FY	221361	STEAK B 9TH PLACE	
040532	PETTY CASH	10-5-24	0	2024 12	INV P	100.00	D-2024FY	221362	STEAK B 10TH PLACE	
040533	PETTY CASH	10-5-24	0	2024 12	INV P	175.00	D-2024FY	221363	GUMBO 1ST PLACE	
040534	PETTY CASH	10-5-24	0	2024 12	INV P	125.00	D-2024FY	221364	GUMBO 2ND PLACE	
040535	PETTY CASH	10-5-24	0	2024 12	INV P	100.00	D-2024FY	221365	GUMBO 3RD PLACE	
040536	PETTY CASH	10-5-24	0	2024 12	INV P	50.00	D-2024FY	221366	GUMBO 4TH PLACE	
040537	PETTY CASH	10-5-24	0	2024 12	INV P	50.00	D-2024FY	221367	GUMBO 5TH PLACE	

FY2024 CLAIMS DOCKET D-2024FY

YEAR/PERIOD: 2024/1 TO 2025/1									
ACCOUNT/VENDOR	INVOICE	PO	YEAR/PR	TYP S		WARRANT	CHECK	DESCRIPTION	
040538 PETTY CASH	10-5-24	0	2024 12	INV P		175.00 D-2024FY	221368	TAILGATE 1ST PLACE	
040539 PETTY CASH	10-5-24	0	2024 12	INV P		125.00 D-2024FY	221369	TAILGATE 2ND PLACE	
040540 PETTY CASH	10-5-24	0	2024 12	INV P		100.00 D-2024FY	221370	TAILGATE 3RD PLACE	
040541 PETTY CASH	10-5-24	0	2024 12	INV P		50.00 D-2024FY	221371	TAILGATE 4TH PLACE	
040542 PETTY CASH	10-5-24	0	2024 12	INV P		50.00 D-2024FY	221372	TAILGATE 5TH PLACE	
ACCOUNT TOTAL						8,800.00			
			ORG 611	TOTAL		8,800.00			
FUND 0240 TOURIST & CONVENTION						TOTAL:		8,800.00	

FY2024 CLAIMS DOCKET D-2024FY

YEAR/PERIOD: 2024/1 TO 2025/1									
ACCOUNT/VENDOR	INVOICE	PO	YEAR/PR	TYP S	WARRANT	CHECK	DESCRIPTION		
0400									
0400	130700								
018024	COURTNEY WILLIAM B I	9-26-24	0	2024 12	INV P	87.45	D-2024FY	221391	CHECK NEVER RECEIV
						87.45			
						87.45			
820									
820	610400								
001361	SAM'S CLUB DIRECT	9-27-24	0	2024 12	INV P	397.97	D-2024FY	221320	OFFICE SUPPLIES
						397.97			
						397.97			
825									
825	611000								
005044	LOWE'S HOME CENTERS,	9-30-24	0	2024 12	INV P	1,091.55	D-2024FY	221314	MATERIALS
022719	UMB CARD SERVICES	9-27-24	0	2024 12	INV A	2,195.00	D-2024FY		PURCHASE CARD
						3,286.55			
825	622100								
028454	CHANDLERS LAWN SER	76670	0	2024 12	INV P	525.00	D-2024FY	221329	MOWING @ DORCHESTER
						525.00			
825	625700								
001167	AT&T MOBILITY	4319-100524	0	2024 12	INV P	1,757.43	D-2024FY	221388	CRADLE POINT FOR SC
001167	AT&T MOBILITY	7424-100524	0	2024 12	INV P	86.46	D-2024FY	221388	UTILITY SCADA CRADL
						1,843.89			
						1,843.89			
825	626000								
000966	ENERGY	115007855979	0	2024 12	INV P	31.15	D-2024FY	221394	16835233 TOWN & COU
000966	ENERGY	115007855980	0	2024 12	INV P	62.06	D-2024FY	221394	16839508 8989 STANT
000966	ENERGY	190006829737	0	2024 12	INV P	62.06	D-2024FY	221394	16292922 8779 WHITW
000966	ENERGY	20009833312	0	2024 12	INV P	148.61	D-2024FY	221337	200366847 TINA RENE
000966	ENERGY	2026122510	0	2024 12	INV P	11,389.03	D-2024FY	221392	16850588 7525 GREEN
000966	ENERGY	280006200514	0	2024 12	INV P	72.39	D-2024FY	221393	200643534 1551 DORC
000966	ENERGY	360004163198	0	2024 12	INV P	1,381.63	D-2024FY	221392	201794930 1551 DORC
000966	ENERGY	410003249407	0	2024 12	INV P	15.89	D-2024FY	221340	19047166 1281 BROOK
000966	ENERGY	410003250075	0	2024 12	INV P	11,511.25	D-2024FY	221392	16293136 8779 WHITW
000966	ENERGY	95007997221	0	2024 12	INV P	93.86	D-2024FY	221337	194031951 LOT12/319
						24,767.93			

FY2024 CLAIMS DOCKET D-2024FY

YEAR/PERIOD: 2024/1 TO 2025/1												
ACCOUNT/VENDOR	INVOICE	PO	YEAR/PR	TYP	S	WARRANT	CHECK	DESCRIPTION				
001105 NORTHCENTRAL ELECTRI	7001-092024	0	2024 12	INV	P	110.33	D-2024FY	221395	59247001	3541	GOODM	
001105 NORTHCENTRAL ELECTRI	7007-0924	0	2024 12	INV	P	187.61	D-2024FY	221395	59247007	5714	RIVER	
						297.94						
001145 ATMOS ENERGY	1609-0924	0	2024 12	INV	P	38.85	D-2024FY	221333	4012381609	4164	HIG	
001145 ATMOS ENERGY	1654-0924	0	2024 12	INV	P	25.27	D-2024FY	221333	4012381654	53	WOODL	
						64.12						
001167 AT&T MOBILITY	10592-0924	0	2024 12	INV	P	58.96	D-2024FY	221388	66244926050592		COLL	
			ACCOUNT TOTAL			25,188.95						
825 626900			TRAVEL & TRAINING									
001339 CREDIT CARD CENTER	10-5-24	0	2024 12	INV	P	111.40	D-2024FY	221335	CADENCE		CREDIT CARD	
			ACCOUNT TOTAL			111.40						
			ORG 825	TOTAL		30,955.79						
FUND 0400 UTILITY FUND						TOTAL:	31,441.21					

** END OF REPORT - Generated by Alicia Ferguson **

FY2024 CLAIMS DOCKET D-101524

YEAR/PERIOD: 2024/1 TO 2025/1									
ACCOUNT/VENDOR	INVOICE	PO	YEAR/PR	TYP	S	WARRANT	CHECK	DESCRIPTION	
125								COURT DEPARTMENT	
125	621505							COURT SUPPLIES	
001095	VERIZON WIRELESS	9975323166	0	2025	1 INV A	80.02	D-101524	ACCT 642151677-0000	
007504	PAETEC	76680782	0	2025	1 INV P	105.30	D-101524	221383 ACCT 61147293	
					ACCOUNT TOTAL	185.32			
					ORG 125 TOTAL	185.32			
145								DEPARTMENT OF FINANCE & ADMIN	
145	625700							TELEPHONE & POSTAGE	
001095	VERIZON WIRELESS	9975323166	0	2025	1 INV A	120.03	D-101524	ACCT 642151677-0000	
					ACCOUNT TOTAL	120.03			
					ORG 145 TOTAL	120.03			
150								INFORMATION TECHNOLOGY	
150	610550							NETWORK CONNECTIVITY	
001095	VERIZON WIRELESS	9975323166	0	2025	1 INV A	160.12	D-101524	ACCT 642151677-0000	
007504	PAETEC	76680782	0	2025	1 INV P	12,647.79	D-101524	221383 ACCT 61147293	
					ACCOUNT TOTAL	12,807.91			
150	614000							GASOLINE/OIL	
006919	FUELMAN	NP67240369	0	2025	1 INV P	84.82	D-101524	221380 IT FUEL	
					ACCOUNT TOTAL	84.82			
150	625700							TELEPHONE/POSTAGE	
001095	VERIZON WIRELESS	9975323166	0	2025	1 INV A	40.01	D-101524	ACCT 642151677-0000	
					ACCOUNT TOTAL	40.01			
					ORG 150 TOTAL	12,932.74			
155								CITY CLERK	
155	610400							OFFICE SUPPLIES	
040589	CRAIG PAIGE	10-16-24	0	2025	1 INV A	68.76	D-101524	OFFICE SUPPLIES REI	
					ACCOUNT TOTAL	68.76			
155	625700							TELEPHONE & POSTAGE	
007504	PAETEC	76680782	0	2025	1 INV P	651.54	D-101524	221383 ACCT 61147293	
					ACCOUNT TOTAL	651.54			
					ORG 155 TOTAL	720.30			

FY2024 CLAIMS DOCKET D-101524

YEAR/PERIOD: 2024/1 TO 2025/1									
ACCOUNT/VENDOR	INVOICE	PO	YEAR/PR	TYP	S	WARRANT	CHECK	DESCRIPTION	
160									FACILITIES
160	625700								TELEPHONE & POSTAGE
018521	SOUTHERN TELECOMMUNI	10-3-24	0	2025	1	INV P	191.68	D-101524	221384 PHONES
									ACCOUNT TOTAL
							191.68		
160	626000								UTILITIES
000966	ENTERGY	275006694382	0	2025	1	INV A	73.21	D-101524	198016875 1025 STAR
000966	ENTERGY	285006584064	0	2025	1	INV A	21.01	D-101524	17623570 6052 ELMOR
							94.22		
001145	ATMOS ENERGY	7945-1024	0	2025	1	INV P	147.18	D-101524	221375 3015017945 8710 NOR
									ACCOUNT TOTAL
							241.40		
									ORG 160 TOTAL
							433.08		
180									PLANNING / ENGINEERING DEPT
180	625700								TELEPHONE/POSTAGE
001095	VERIZON WIRELESS	9975323166	0	2025	1	INV A	680.17	D-101524	ACCT 642151677-0000
									ACCOUNT TOTAL
							680.17		
									ORG 180 TOTAL
							680.17		
211									POLICE DEPARTMENT
211	600100								SALARIES-ADMINISTRATION
040319	BRADSHAW TRAVIS MICH	10-16-24	0	2025	1	INV A	2,037.00	D-101524	MANUAL CHECK REQUES
									ACCOUNT TOTAL
							2,037.00		
211	625700								TELEPHONE & POSTAGE
001095	VERIZON WIRELESS	9975323166	0	2025	1	INV A	6,358.77	D-101524	ACCT 642151677-0000
007504	PAETEC	76680782	0	2025	1	INV P	191.60	D-101524	221383 ACCT 61147293
018521	SOUTHERN TELECOMMUNI	10-3-24	0	2025	1	INV P	703.71	D-101524	221384 PHONES
									ACCOUNT TOTAL
							7,254.08		
211	626000								UTILITIES
001145	ATMOS ENERGY	342-1024	0	2025	1	INV P	75.42	D-101524	221375 4008850342 1855 VET
001145	ATMOS ENERGY	6889-1024	0	2025	1	INV A	41.06	D-101524	3017116889 8691 NOR
							116.48		
									ACCOUNT TOTAL
							116.48		
211	626900								TRAVEL & TRAINING
040509	NJ CRIMINAL INTERDIC	10-3-24	0	2025	1	INV P	1,196.00	D-101524	221382 STREET COP TRAINING

FY2024 CLAIMS DOCKET D-101524

YEAR/PERIOD: 2024/1 TO 2025/1									
ACCOUNT/VENDOR	INVOICE	PO	YEAR/PR	TYP	S	WARRANT	CHECK	DESCRIPTION	
ACCOUNT TOTAL					1,196.00				
ORG 211 TOTAL					10,603.56				
290 FIRE DEPARTMENT									
290 614000 FUEL & OIL									
006919	FUELMAN	NP67240072	0	2025	1	INV P	55.77	D-101524	221379 FUEL
006919	FUELMAN	NP67269879	0	2025	1	INV A	50.61	D-101524	FUEL
					106.38				
ACCOUNT TOTAL					106.38				
290 625700 TELEPHONE & POSTAGE									
001095	VERIZON WIRELESS	9975323166	0	2025	1	INV A	880.80	D-101524	ACCT 642151677-0000
001137	FEDEX	8-638-91036	0	2025	1	INV P	33.07	D-101524	221378 REPLACEMENT TITLE F
007504	PAETEC	76680782	0	2025	1	INV P	101.88	D-101524	221383 ACCT 61147293
ACCOUNT TOTAL					1,015.75				
290 626000 UTILITIES									
000966	ENTERGY	105007933124	0	2025	1	INV A	1,612.89	D-101524	15021074 6450 GETWE
000966	ENTERGY	230006172164	0	2025	1	INV A	2,879.31	D-101524	201564861 2076 STAR
000966	ENTERGY	360004179120	0	2025	1	INV A	1,853.83	D-101524	79401667 7980 SWINN
000966	ENTERGY	475004422620	0	2025	1	INV A	1,348.64	D-101524	15374952 6050 ELMOR
					7,694.67				
ACCOUNT TOTAL					7,694.67				
ORG 290 TOTAL					8,816.80				
311 PUBLIC WORKS DEPARTMENT									
311 625700 TELEPHONE & POSTAGE									
001095	VERIZON WIRELESS	9975323166	0	2025	1	INV A	40.01	D-101524	ACCT 642151677-0000
007504	PAETEC	76680782	0	2025	1	INV P	77.05	D-101524	221383 ACCT 61147293
ACCOUNT TOTAL					117.06				
311 626000 UTILITIES									
000966	ENTERGY	161881301024	0	2025	1	INV A	39.52	D-101524	161881305 699 RESEA
000966	ENTERGY	200005981216	0	2025	1	INV A	86.20	D-101524	153800891 GOODMAN R
000966	ENTERGY	27008224060	0	2025	1	INV A	131.55	D-101524	68135326-STATELINE
000966	ENTERGY	285006587286	0	2025	1	INV A	25.43	D-101524	16344749 SWEET FLAG
000966	ENTERGY	330004434629	0	2025	1	INV A	67.20	D-101524	16832941 5140 TCHUL
000966	ENTERGY	37007558849	0	2025	1	INV A	779.79	D-101524	119287241-1855 FRIS
000966	ENTERGY	40009330195	0	2025	1	INV A	72.49	D-101524	124065178 AIRWAYS B
000966	ENTERGY	40009330196	0	2025	1	INV A	78.74	D-101524	124075086 AIRWAYS B

FY2024 CLAIMS DOCKET D-101524

YEAR/PERIOD: 2024/1 TO 2025/1									
ACCOUNT/VENDOR	INVOICE	PO	YEAR/PR	TYP	S	WARRANT	CHECK	DESCRIPTION	
000966	ENTERGY	445004559048	0	2025	1	INV A	509.62	D-101524	15064967 ST LTS CIT
000966	ENTERGY	470003430269	0	2025	1	INV A	78.61	D-101524	89417216 5577 GETWE
000966	ENTERGY	495004279232	0	2025	1	INV A	117.53	D-101524	176873271 WHITWORTH
000966	ENTERGY	70008405119	0	2025	1	INV A	69.11	D-101524	16838005 4830 AIRWA
						2,055.79			
ACCOUNT TOTAL						2,055.79			
ORG 311 TOTAL						2,172.85			
411 PARKS DEPARTMENT									
411 600100 SALARIES-ADMINISTRATION									
040588	THOMPSON ETHAN M	10-14-24	0	2025	1	INV P	1,195.96	D-101524	221385 MANUAL CHECK REQUES
ACCOUNT TOTAL						1,195.96			
411 625700 TELEPHONE & POSTAGE									
001095	VERIZON WIRELESS	9975323166	0	2025	1	INV A	440.11	D-101524	ACCT 642151677-0000
ACCOUNT TOTAL						440.11			
411 626000 UTILITIES									
000966	ENTERGY	305005722690	0	2025	1	INV A	82.28	D-101524	119242972 7635 TCHU
000966	ENTERGY	330004434633	0	2025	1	INV A	62.71	D-101524	16836884 CHAPARRAL
000966	ENTERGY	330004434634	0	2025	1	INV A	315.31	D-101524	16838617 SNOWDON PA
000966	ENTERGY	40007185333	0	2025	1	INV A	141.64	D-101524	19046929-1978 STATE
000966	ENTERGY	465004437766	0	2025	1	INV A	631.52	D-101524	38124624 CHERRY VAL
						1,233.46			
001145	ATMOS ENERGY	5591024	0	2025	1	INV A	106.58	D-101524	4027080559 3750 FRE
ACCOUNT TOTAL						1,340.04			
ORG 411 TOTAL						2,976.11			
902 GENERAL EXPENSES									
902 626000 UTILITIES-STREET LTS & SIGNALS									
000966	ENTERGY	200009855752	0	2025	1	INV A	64.92	D-101524	709997221 2009 STAR
000966	ENTERGY	20009855753	0	2025	1	INV A	76.03	D-101524	109997247 165 STAR
000966	ENTERGY	2026136063	0	2025	1	INV P	302.01	D-101524	221377 202657565 1486 CHUR
000966	ENTERGY	2026136597	0	2025	1	INV P	302.01	D-101524	221377 202657599 943 STATE
000966	ENTERGY	2026142005	0	2025	1	INV A	55.52	D-101524	202657599-943 STATE
000966	ENTERGY	285006587252	0	2025	1	INV A	128.99	D-101524	16293359 WHITWORTH
000966	ENTERGY	310004506470	0	2025	1	INV A	75.63	D-101524	164909244 GETWELL &
000966	ENTERGY	330004434630	0	2025	1	INV A	151.23	D-101524	16835019 T L MILLBR
000966	ENTERGY	330004434635	0	2025	1	INV A	36.69	D-101524	16850885 AIRWAYS AN
000966	ENTERGY	425004685501	0	2025	1	INV A	106.37	D-101524	16713240 CHURCH RD
000966	ENTERGY	425004685502	0	2025	1	INV A	43.49	D-101524	16713968 CHURCH RD
						1,342.89			

FY2024 CLAIMS DOCKET D-101524

YEAR/PERIOD: 2024/1 TO 2025/1								
ACCOUNT/VENDOR	INVOICE	PO	YEAR/PR	TYP S		WARRANT	CHECK	DESCRIPTION
001105 NORTHCENTRAL ELECTRI	7008-1024	0	2025 1	INV A	5,756.07	D-101524		59247008 ST LIGHTS
				ACCOUNT TOTAL	7,098.96			
			ORG 902	TOTAL	7,098.96			
904				LITIGATION				
904	629100			LEGAL CLAIMS				
011139 TRAVELERS	10-7-24	0	2025 1	INV P	5,607.57	D-101524	221386	AUTO CLAIM DAMAGE T
				ACCOUNT TOTAL	5,607.57			
			ORG 904	TOTAL	5,607.57			
FUND 0010 GENERAL FUND					TOTAL:	52,347.49		

FY2024 CLAIMS DOCKET D-101524

YEAR/PERIOD: 2024/1 TO 2025/1										
ACCOUNT/VENDOR	INVOICE	PO	YEAR/PR	TYP	S	WARRANT	CHECK	DESCRIPTION		
610										AMPHITHEATER
610	626000									UTILITIES
002351 COMCAST	1001510102	0	2025	1	INV P	6.03	D-101524	221376		SERV @AMP
ACCOUNT TOTAL						6.03				
ORG 610				TOTAL		6.03				
FUND 0260 AMPHITHEATER						TOTAL :	6.03			

FY2024 CLAIMS DOCKET D-101524

YEAR/PERIOD: 2024/1 TO 2025/1								
ACCOUNT/VENDOR	INVOICE	PO	YEAR/PR	TYP	S	WARRANT	CHECK	DESCRIPTION
825								UTILITY MAINTENANCE EXPENSES
825	625700							TELEPHONE & POSTAGE
001095	VERIZON WIRELESS	9975323166	0	2025	1	INV A	680.17	D-101524 ACCT 642151677-0000
							680.17	ACCOUNT TOTAL
825	626000							UTILITIES
000966	ENERGY	130006714724	0	2025	1	INV A	133.15	D-101524 76194174 303 LONG S
000966	ENERGY	185007831032	0	2025	1	INV A	150.99	D-101524 122867856 4164 HIGH
000966	ENERGY	185007831033	0	2025	1	INV A	237.16	D-101524 122868045 53 WOODLA
000966	ENERGY	190006856451	0	2025	1	INV A	91.64	D-101524 107599953 2543 JIM
000966	ENERGY	200005981342	0	2025	1	INV A	2,403.59	D-101524 190081844 2017 STAR
000966	ENERGY	20009860313	0	2025	1	INV A	211.67	D-101524 173771627-5937 KUYK
000966	ENERGY	235007044111	0	2025	1	INV A	76.38	D-101524 60572526 GROVE MEAD
000966	ENERGY	265006770635	0	2025	1	INV A	86.52	D-101524 43981182 1903 STARL
000966	ENERGY	275006693945	0	2025	1	INV A	115.57	D-101524 19338714 TURMAN DR
000966	ENERGY	285006584042	0	2025	1	INV A	1,923.55	D-101524 17625948 4446 AIRWA
000966	ENERGY	285006584043	0	2025	1	INV A	1,773.46	D-101524 17627084 170 COLLEG
000966	ENERGY	285006584268	0	2025	1	INV A	58.79	D-101524 122346919 LEGENDS L
000966	ENERGY	305005720729	0	2025	1	INV A	75.79	D-101524 57153132 2768 BLACK
000966	ENERGY	315005669119	0	2025	1	INV A	149.23	D-101524 87490884 2017 STAR
000966	ENERGY	325005578642	0	2025	1	INV A	138.39	D-101524 18757831 3401 WOODL
000966	ENERGY	330004434632	0	2025	1	INV A	295.80	D-101524 16836702 6854 TCHUL
000966	ENERGY	330004434636	0	2025	1	INV A	17.98	D-101524 16851461 HUNTERS GL
000966	ENERGY	405004779700	0	2025	1	INV A	56.89	D-101524 126811512 AIRWAYS B
000966	ENERGY	470003430183	0	2025	1	INV A	13.11	D-101524 19045665 6845 MCCA
000966	ENERGY	90008283129	0	2025	1	INV P	61.92	D-101524 221377 112498183 1395 PLEA
							8,071.58	
001145	ATMOS ENERGY	4023-1024	0	2025	1	INV P	80.99	D-101524 221375 4009764023 8779 WHI
							8,152.57	ACCOUNT TOTAL
825	626900							TRAVEL & TRAINING
036632	HOUSTON MICHAEL	10-1-24	0	2025	1	INV P	158.66	D-101524 221381 MSRWA 2024 FALL TRA
							158.66	ACCOUNT TOTAL
			ORG 825	TOTAL			8,991.40	
FUND 0400 UTILITY FUND						TOTAL:	8,991.40	

** END OF REPORT - Generated by Alicia Ferguson **

FY2024 CLAIMS DOCKET U-101524

YEAR/PERIOD: 2024/1 TO 2025/1											
ACCOUNT/VENDOR	INVOICE	PO	YEAR/PR	TYP	S	WARRANT	CHECK	DESCRIPTION			
0400											
0400	130700										
002879	LIFESTYLE HOME LLC	45209	0	2025	1	INV	A		107.45	U-101524	
002879	LIFESTYLE HOME LLC	45210	0	2025	1	INV	A		37.25	U-101524	
									144.70		
009454	FRANKS JAMES R - REN	45223	0	2025	1	INV	A		49.90	U-101524	
012774	ADAMS HOMES	45200	0	2025	1	INV	A		48.95	U-101524	
012774	ADAMS HOMES	45214	0	2025	1	INV	A		84.05	U-101524	
012774	ADAMS HOMES	45215	0	2025	1	INV	A		60.65	U-101524	
									193.65		
020674	ANDERSON DANIEL E -	45212	0	2025	1	INV	A		60.81	U-101524	
023124	JSS HOMES LLC	45199	0	2025	1	INV	A		107.45	U-101524	
025277	MARATHON MANAGEMENT	45211	0	2025	1	INV	A		87.45	U-101524	
025277	MARATHON MANAGEMENT	45226	0	2025	1	INV	A		87.45	U-101524	
									174.90		
025324	HOLBROOK JAMES JR &	45229	0	2025	1	INV	A		87.45	U-101524	
025635	MERIDIAN DEVELOPMENT	45218	0	2025	1	INV	A		64.05	U-101524	
027199	DABIT RAJI J - RENTA	45219	0	2025	1	INV	A		87.45	U-101524	
031386	DEFORE MATTHEW D.	45228	0	2025	1	INV	A		87.45	U-101524	
034289	SHEPPARD SUE H	45220	0	2025	1	INV	A		49.90	U-101524	
036813	RIVER TOWN REALTY	45207	0	2025	1	INV	A		87.45	U-101524	
037053	PERSIMMON CREEK	45225	0	2025	1	INV	A		87.45	U-101524	
038302	REI NATION	45216	0	2025	1	INV	A		87.45	U-101524	
038303	APRICOT LLC	45227	0	2025	1	INV	A		87.45	U-101524	
038472	H & N INVESTMENTS	45221	0	2025	1	INV	A		64.05	U-101524	
038847	TUNNEL THOMAS C	45231	0	2025	1	INV	A		76.10	U-101524	
038926	NAPIER DAVID-RENTAL	45205	0	2025	1	INV	A		70.25	U-101524	
039802	DAVEY TREE	45233	0	2025	1	INV	A		719.20	U-101524	
040193	ALLSTAR MANAGEMENT	45222	0	2025	1	INV	A		49.90	U-101524	

FY2024 CLAIMS DOCKET U-101524

YEAR/PERIOD: 2024/1 TO 2025/1									
ACCOUNT/VENDOR	INVOICE	PO	YEAR/PR	TYP	S	WARRANT	CHECK	DESCRIPTION	
040545 AIRWAYS MARATHON	45179	0	2025 1	INV	A	17.62	U-101524		
040563 USSERY LORI D	45186	0	2025 1	INV	A	87.45	U-101524		
040564 WILBURN INDIA	45187	0	2025 1	INV	A	9.01	U-101524		
040565 DEATON KELLIE	45188	0	2025 1	INV	A	75.75	U-101524		
040566 MCCMILLIAN LADARIUS	45189	0	2025 1	INV	A	49.90	U-101524		
040567 THURMAN LORENZO	45190	0	2025 1	INV	A	75.75	U-101524		
040568 PENNINGTON JOHN CLAR	45191	0	2025 1	INV	A	64.05	U-101524		
040569 STEELE MOLLY ALEXAND	45192	0	2025 1	INV	A	74.84	U-101524		
040570 MARTIN DARRELL	45193	0	2025 1	INV	A	40.65	U-101524		
040571 WINTERS ROBIN	45194	0	2025 1	INV	A	75.75	U-101524		
040572 JOHNSON TAYLOR	45195	0	2025 1	INV	A	87.45	U-101524		
040573 JOHNSON ADRIENNE	45196	0	2025 1	INV	A	81.60	U-101524		
040574 NOEL MICHAEL LYNN	45197	0	2025 1	INV	A	8.59	U-101524		
040575 CLARK JONAH	45198	0	2025 1	INV	A	8.95	U-101524		
040576 ADVANCED CONSTRUCTIO	45201	0	2025 1	INV	A	157.20	U-101524		
040577 3DRL HOLDINGS LLC	45202	0	2025 1	INV	A	9.80	U-101524		
040578 VITAL AGUILAR DIANA	45203	0	2025 1	INV	A	49.90	U-101524		
040579 RODRIGUEZ LINDA C. &	45204	0	2025 1	INV	A	49.90	U-101524		
040580 EVERNEST LLC.	45206	0	2025 1	INV	A	56.58	U-101524		
040581 WRIGHT CARMEN & OWEN	45208	0	2025 1	INV	A	21.35	U-101524		
040582 NGUYEN HUNG	45213	0	2025 1	INV	A	12.35	U-101524		
040583 GOHEEN DAVID ANDREW	45217	0	2025 1	INV	A	49.90	U-101524		
040584 AUSTIN BELL	45224	0	2025 1	INV	A	207.15	U-101524		
040585 MELOCK JORDAN (TENAN	45230	0	2025 1	INV	A	87.45	U-101524		
040586 BLUE DOOR PROPERTIES	45232	0	2025 1	INV	A	87.45	U-101524		
040587 BOONE MELANIE A (TEN	45234	0	2025 1	INV	A	40.00	U-101524		

FY2024 CLAIMS DOCKET U-101524

YEAR/PERIOD: 2024/1 TO 2025/1								
ACCOUNT/VENDOR	INVOICE	PO	YEAR/PR	TYP S		WARRANT	CHECK	DESCRIPTION
			ACCOUNT TOTAL					4,023.40
			ORG 0400	TOTAL				4,023.40
FUND 0400 UTILITY FUND			TOTAL:					4,023.40

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FY2024 CLAIMS DOCKET W-2024FY

YEAR/PERIOD: 2024/1 TO 2025/1		ACCOUNT/VENDOR	INVOICE	PO	YEAR/PR	TYP S	WARRANT	CHECK	DESCRIPTION
125									COURT DEPARTMENT
125	622100	030534 DATAFACTS	R00171842	0	2024 12	DIR P	14.18 W-2024FY	67254	PRE-EMP SCREENING
							ACCOUNT TOTAL		14.18
				ORG 125		TOTAL			14.18
211									POLICE DEPARTMENT
211	622100	004781 FAMILY MEDICAL CLINI 916		0	2024 12	DIR P	1,425.00 W-2024FY	67252	PRE-EMP SCREENINGS/
		030534 DATAFACTS	R00171842	0	2024 12	DIR P	62.22 W-2024FY	67254	PRE-EMP SCREENING
							ACCOUNT TOTAL		1,487.22
				ORG 211		TOTAL			1,487.22
290									FIRE DEPARTMENT
290	622100	004781 FAMILY MEDICAL CLINI 916		0	2024 12	DIR P	485.00 W-2024FY	67252	PRE-EMP SCREENINGS/
							ACCOUNT TOTAL		485.00
				ORG 290		TOTAL			485.00
297									EMS
297	630600	038343 SIDDONSON-MARTIN EMERG 189590		0	2024 12	DIR P	622,164.00 W-2024FY	67253	PAYMENT FOR (2) FOR
							ACCOUNT TOTAL		622,164.00
				ORG 297		TOTAL			622,164.00
311									PUBLIC WORKS DEPARTMENT
311	622100	030534 DATAFACTS	R00171842	0	2024 12	DIR P	18.18 W-2024FY	67254	PRE-EMP SCREENING
							ACCOUNT TOTAL		18.18
				ORG 311		TOTAL			18.18
411									PARKS DEPARTMENT
411	622100	030534 DATAFACTS	R00171842	0	2024 12	DIR P	14.18 W-2024FY	67254	PRE-EMP SCREENING
							ACCOUNT TOTAL		14.18
				ORG 411		TOTAL			14.18

FY2024 CLAIMS DOCKET W-2024FY

YEAR/PERIOD: 2024/1 TO 2025/1								
ACCOUNT/VENDOR	INVOICE	PO	YEAR/PR	TYP S	WARRANT	CHECK	DESCRIPTION	
412							PARK TOURNAMENTS	
412	622100						PROFESSIONAL FEES	
030534 DATAFACTS	R00171842	0	2024 12	DIR P	113.44	W-2024FY	67254 PRE-EMP SCREENING	
					113.44		ACCOUNT TOTAL	
					113.44		ORG 412 TOTAL	
902							GENERAL EXPENSES	
902	622100						PROFESSIONAL SERVICES	
040059 ADP, INC	670889922	0	2024 12	DIR P	1,460.00	W-2024FY	67258 ENHANCED HOSTED TIM	
040059 ADP, INC	670893038	0	2024 12	DIR P	13,148.54	W-2024FY	67257 ADP PAYROLL SERV &	
					14,608.54		ACCOUNT TOTAL	
					14,608.54		ORG 902 TOTAL	
FUND 0010 GENERAL FUND					TOTAL:	638,904.74		

FY2024 CLAIMS DOCKET W-2024FY

YEAR/PERIOD: 2024/1 TO 2025/1									
ACCOUNT/VENDOR	INVOICE	PO	YEAR/PR	TYP S	WARRANT	CHECK	DESCRIPTION		
0600									
0600	214300								
022644	CORPORATE PLANNING	CPN09272024	0	2024 12 DIR P	6,540.17	W-2024FY	67255 EMP BIWEEKLY PAYMEN		
				ACCOUNT TOTAL	6,540.17				
0600	214900								
002311	EMPOWER RETIREMENT	9-24-24	0	2024 12 DIR P	7,890.22	W-2024FY	67256 1WD & 1XQ EMP CONT		
				ACCOUNT TOTAL	7,890.22				
				ORG 0600 TOTAL	14,430.39				
FUND 0600 PAYROLL FUND					TOTAL:			14,430.39	

** END OF REPORT - Generated by Alicia Ferguson **

FY2024 CLAIMS DOCKET W-101524

YEAR/PERIOD: 2024/1 TO 2025/1									
ACCOUNT/VENDOR	INVOICE	PO	YEAR/PR	TYP S	WARRANT	CHECK	DESCRIPTION		
0010				GENERAL FUND					
0010	490703			EMS TREAT REVENUE					
038420	MISSISSIPPI AMBULANC 228	0	2025 1	DIR P	3,129.87	W-101524	67266 TREAT SEPT 2024 DPP		
				ACCOUNT TOTAL	3,129.87				
				ORG 0010 TOTAL	3,129.87				
111				MAYOR ADMIN DEPARTMENT					
111	601900			STATE RETIREMENT-CITY MATCH					
002313	MS STATE RETIREMENT SEPT2024	0	2025 1	DIR P	3,564.00	W-101524	67260 SEPT 2024 PERS EMP/		
				ACCOUNT TOTAL	3,564.00				
111	602500			MEDICAL/LIFE-CITY PAID					
031228	UNITEDHEALTHCARE INC 649146525211	0	2025 1	DIR P	1,504.56	W-101524	67261 UHC-OCT 2024		
				ACCOUNT TOTAL	1,504.56				
				ORG 111 TOTAL	5,068.56				
115				BOARD OF ALDERMEN					
115	601900			STATE RETIREMENT-CITY MATCH					
002313	MS STATE RETIREMENT SEPT2024	0	2025 1	DIR P	2,181.00	W-101524	67260 SEPT 2024 PERS EMP/		
				ACCOUNT TOTAL	2,181.00				
115	602500			MEDICAL/LIFE-CITY PAID					
031228	UNITEDHEALTHCARE INC 649146525211	0	2025 1	DIR P	2,006.08	W-101524	67261 UHC-OCT 2024		
				ACCOUNT TOTAL	2,006.08				
				ORG 115 TOTAL	4,187.08				
125				COURT DEPARTMENT					
125	601900			STATE RETIREMENT-CITY MATCH					
002313	MS STATE RETIREMENT SEPT2024	0	2025 1	DIR P	10,721.00	W-101524	67260 SEPT 2024 PERS EMP/		
				ACCOUNT TOTAL	10,721.00				
125	602500			MEDICAL/LIFE-CITY PAID					
031228	UNITEDHEALTHCARE INC 649146525211	0	2025 1	DIR P	7,959.80	W-101524	67261 UHC-OCT 2024		
				ACCOUNT TOTAL	7,959.80				
125	622100			PROFESSIONAL SERVICES					
030534	DATAFACTS R0173730	0	2025 1	DIR P	14.18	W-101524	67269 PRE EMP SCREENINGS		
034374	TRUE MEDICAL TESTING 4952	0	2025 1	DIR P	45.00	W-101524	67270 PRE EMP DRUG SCREEN		
				ACCOUNT TOTAL	59.18				

FY2024 CLAIMS DOCKET W-101524

YEAR/PERIOD: 2024/1 TO 2025/1									
ACCOUNT/VENDOR	INVOICE	PO	YEAR/PR	TYP S	WARRANT	CHECK	DESCRIPTION		
			ORG 125	TOTAL				18,739.98	
145			DEPARTMENT OF FINANCE & ADMIN						
145	601900		STATE RETIREMENT-CITY MATCH						
002313	MS STATE RETIREMENT	SEPT2024	0	2025 1 DIR P				6,357.00	W-101524 67260 SEPT 2024 PERS EMP/
				ACCOUNT TOTAL				6,357.00	
145	602500		MEDICAL/LIFE-CITY PAID						
031228	UNITEDHEALTHCARE INC	649146525211	0	2025 1 DIR P				2,507.60	W-101524 67261 UHC-OCT 2024
				ACCOUNT TOTAL				2,507.60	
			ORG 145	TOTAL				8,864.60	
150			INFORMATION TECHNOLOGY						
150	601900		STATE RETIREMENT						
002313	MS STATE RETIREMENT	SEPT2024	0	2025 1 DIR P				6,322.00	W-101524 67260 SEPT 2024 PERS EMP/
				ACCOUNT TOTAL				6,322.00	
150	602500		MEDICAL/LIFE CITY PAID						
031228	UNITEDHEALTHCARE INC	649146525211	0	2025 1 DIR P				3,478.38	W-101524 67261 UHC-OCT 2024
				ACCOUNT TOTAL				3,478.38	
			ORG 150	TOTAL				9,800.38	
155			CITY CLERK						
155	601900		STATE RETIREMENT-CITY MATCH						
002313	MS STATE RETIREMENT	SEPT2024	0	2025 1 DIR P				4,954.00	W-101524 67260 SEPT 2024 PERS EMP/
				ACCOUNT TOTAL				4,954.00	
155	602500		MEDICAL/LIFE-CITY PAID						
031228	UNITEDHEALTHCARE INC	649146525211	0	2025 1 DIR P				2,507.60	W-101524 67261 UHC-OCT 2024
				ACCOUNT TOTAL				2,507.60	
155	622100		PROFESSIONAL SERVICES						
030534	DATAFACTS	R0173730	0	2025 1 DIR P				14.18	W-101524 67269 PRE EMP SCREENINGS
034374	TRUE MEDICAL TESTING	4952	0	2025 1 DIR P				45.00	W-101524 67270 PRE EMP DRUG SCREEN
				ACCOUNT TOTAL				59.18	
			ORG 155	TOTAL				7,520.78	
160			FACILITIES						
160	601900		STATE RETIREMENT-CITY MATCH						
002313	MS STATE RETIREMENT	SEPT2024	0	2025 1 DIR P				2,994.00	W-101524 67260 SEPT 2024 PERS EMP/

FY2024 CLAIMS DOCKET W-101524

YEAR/PERIOD: 2024/1 TO 2025/1									
ACCOUNT/VENDOR	INVOICE	PO	YEAR/PR	TYP S	WARRANT	CHECK	DESCRIPTION		
			ACCOUNT TOTAL					2,994.00	
160	602500		MEDICAL/LIFE-CITY PAID						
031228	UNITEDHEALTHCARE INC 649146525211	0	2025 1 DIR P					2,006.08	W-101524 67261 UHC-OCT 2024
			ACCOUNT TOTAL					2,006.08	
			ORG 160	TOTAL				5,000.08	
180			PLANNING / ENGINEERING DEPT						
180	601900		STATE RETIREMENT						
002313	MS STATE RETIREMENT SEPT2024	0	2025 1 DIR P					12,791.00	W-101524 67260 SEPT 2024 PERS EMP/
			ACCOUNT TOTAL					12,791.00	
180	602500		MEDICAL/LIFE CITY PAID						
031228	UNITEDHEALTHCARE INC 649146525211	0	2025 1 DIR P					8,995.10	W-101524 67261 UHC-OCT 2024
			ACCOUNT TOTAL					8,995.10	
			ORG 180	TOTAL				21,786.10	
211			POLICE DEPARTMENT						
211	601900		STATE RETIREMENT-CITY MATCH						
002313	MS STATE RETIREMENT SEPT2024	0	2025 1 DIR P					156,377.00	W-101524 67260 SEPT 2024 PERS EMP/
			ACCOUNT TOTAL					156,377.00	
211	602500		MEDICAL/LIFE-CITY PAID						
031228	UNITEDHEALTHCARE INC 649146525211	0	2025 1 DIR P					75,978.68	W-101524 67261 UHC-OCT 2024
			ACCOUNT TOTAL					75,978.68	
211	622100		INVESTIGATION SERVICES						
030534	DATAFACTS 203118	0	2025 1 DIR P					43.50	W-101524 67262 PRE-EMP SCREENINGS
			ACCOUNT TOTAL					43.50	
			ORG 211	TOTAL				232,399.18	
215			EMERGENCY SERVICES						
215	601900		STATE RETIREMENT						
002313	MS STATE RETIREMENT SEPT2024	0	2025 1 DIR P					22,329.00	W-101524 67260 SEPT 2024 PERS EMP/
			ACCOUNT TOTAL					22,329.00	
215	602500		MEDICAL/LIFE CITY PAID						
031228	UNITEDHEALTHCARE INC 649146525211	0	2025 1 DIR P					9,027.36	W-101524 67261 UHC-OCT 2024
			ACCOUNT TOTAL					9,027.36	
			ORG 215	TOTAL				31,356.36	

FY2024 CLAIMS DOCKET W-101524

YEAR/PERIOD: 2024/1 TO 2025/1									
ACCOUNT/VENDOR	INVOICE	PO	YEAR/PR	TYP S	WARRANT	CHECK	DESCRIPTION		
290									
290	601900								
002313	MS STATE RETIREMENT	SEPT2024	0	2025 1 DIR P	126,063.00	W-101524	67260 SEPT 2024 PERS EMP/		
					ACCOUNT TOTAL			126,063.00	
290	602500								
031228	UNITEDHEALTHCARE INC	649146525211	0	2025 1 DIR P	58,176.32	W-101524	67261 UHC-OCT 2024		
					ACCOUNT TOTAL			58,176.32	
					ORG 290 TOTAL			184,239.32	
311									
311	601900								
002313	MS STATE RETIREMENT	SEPT2024	0	2025 1 DIR P	15,231.00	W-101524	67260 SEPT 2024 PERS EMP/		
					ACCOUNT TOTAL			15,231.00	
311	602500								
031228	UNITEDHEALTHCARE INC	649146525211	0	2025 1 DIR P	9,027.36	W-101524	67261 UHC-OCT 2024		
					ACCOUNT TOTAL			9,027.36	
					ORG 311 TOTAL			24,258.36	
411									
411	601900								
002313	MS STATE RETIREMENT	SEPT2024	0	2025 1 DIR P	31,497.00	W-101524	67260 SEPT 2024 PERS EMP/		
					ACCOUNT TOTAL			31,497.00	
411	602500								
031228	UNITEDHEALTHCARE INC	649146525211	0	2025 1 DIR P	20,984.62	W-101524	67261 UHC-OCT 2024		
					ACCOUNT TOTAL			20,984.62	
411	622100								
030534	DATAFACTS	203118	0	2025 1 DIR P	101.50	W-101524	67262 PRE-EMP SCREENINGS		
030534	DATAFACTS	R0173730	0	2025 1 DIR P	14.18	W-101524	67269 PRE EMP SCREENINGS		
					115.68				
034374	TRUE MEDICAL TESTING	4952	0	2025 1 DIR P	45.00	W-101524	67270 PRE EMP DRUG SCREEN		
					ACCOUNT TOTAL			160.68	
411	640600								
001176	MS DEPT OF REVENUE	10-8-24	0	2025 1 DIR P	9,334.39	W-101524	67267 SEPT 2024 SALES TAX		
					ACCOUNT TOTAL			9,334.39	

FY2024 CLAIMS DOCKET W-101524

YEAR/PERIOD: 2024/1 TO 2025/1									
ACCOUNT/VENDOR	INVOICE	PO	YEAR/PR	TYP	S	WARRANT	CHECK	DESCRIPTION	
		ORG 411	TOTAL				61,976.69		
412	PARK TOURNAMENTS								
412	622100		PROFESSIONAL FEES						
030534	DATAFACTS	203118	0	2025	1 DIR P	27.00	W-101524	67262	PRE-EMP SCREENINGS
		ACCOUNT TOTAL				27.00			
		ORG 412	TOTAL				27.00		
420	FOREVER YOUNG SENIOR SERVICES								
420	601900		STATE RETIREMENT						
002313	MS STATE RETIREMENT	SEPT2024	0	2025	1 DIR P	1,405.00	W-101524	67260	SEPT 2024 PERS EMP/
		ACCOUNT TOTAL				1,405.00			
		ORG 420	TOTAL				1,405.00		
511	ANIMAL CONTROL								
511	601900		STATE RETIREMENT-CITY MATCH						
002313	MS STATE RETIREMENT	SEPT2024	0	2025	1 DIR P	3,416.00	W-101524	67260	SEPT 2024 PERS EMP/
		ACCOUNT TOTAL				3,416.00			
511	602500		MEDICAL/LIFE-CITY PAID						
031228	UNITEDHEALTHCARE INC	649146525211	0	2025	1 DIR P	2,962.16	W-101524	67261	UHC-OCT 2024
		ACCOUNT TOTAL				2,962.16			
		ORG 511	TOTAL				6,378.16		
902	GENERAL EXPENSES								
902	622100		PROFESSIONAL SERVICES						
024871	WAGWORKS	924-TR4484	0	2025	1 DIR P	362.50	W-101524	67268	COBRA ADMIN & ACTIV
		ACCOUNT TOTAL				362.50			
		ORG 902	TOTAL				362.50		
FUND 0010 GENERAL FUND		TOTAL :				626,500.00			

FY2024 CLAIMS DOCKET W-101524

YEAR/PERIOD: 2024/1 TO 2025/1									
ACCOUNT/VENDOR	INVOICE	PO	YEAR/PR	TYP S	WARRANT	CHECK	DESCRIPTION		
610				AMPHITHEATER					
610	640600			SALES TAX PAYABLE					
001176 MS DEPT OF REVENUE	10-8-24	0	2025 1	DIR P	87,463.37	W-101524	67267	SEPT 2024	SALES TAX
				ACCOUNT TOTAL	87,463.37				
				ORG 610	TOTAL	87,463.37			
FUND 0260 AMPHITHEATER					TOTAL:	87,463.37			



FY2024 CLAIMS DOCKET W-101524

YEAR/PERIOD: 2024/1 TO 2025/1									
ACCOUNT/VENDOR	INVOICE	PO	YEAR/PR	TYP S	WARRANT	CHECK	DESCRIPTION		
0400									
0400	211300								
001176	MS DEPT OF REVENUE	10-8-24	0	SALES TAX PAYABLE					
				2025 1 DIR P	7,374.07	W-101524	67267	SEPT 2024	SALES TAX
				ACCOUNT TOTAL	7,374.07				
				ORG 0400 TOTAL	7,374.07				
820									
820	601900								
002313	MS STATE RETIREMENT	SEPT2024	0	UTILITY ADMINISTRATIVE EXPENSE					
				STATE RETIREMENT-CITY MATCH					
				2025 1 DIR P	5,572.00	W-101524	67260	SEPT 2024	PERS EMP/
				ACCOUNT TOTAL	5,572.00				
820	602500								
031228	UNITEDHEALTHCARE INC	649146525211	0	MEDICAL/LIFE-CITY PAID					
				2025 1 DIR P	4,513.68	W-101524	67261	UHC-OCT 2024	
				ACCOUNT TOTAL	4,513.68				
820	622100								
030534	DATAFACTS	R0173730	0	PROFESSIONAL SERVICES					
				2025 1 DIR P	14.18	W-101524	67269	PRE EMP	SCREENINGS
				ACCOUNT TOTAL	14.18				
				ORG 820 TOTAL	10,099.86				
825									
825	601900								
002313	MS STATE RETIREMENT	SEPT2024	0	UTILITY MAINTENANCE EXPENSES					
				STATE RETIREMENT-CITY MATCH					
				2025 1 DIR P	20,501.00	W-101524	67260	SEPT 2024	PERS EMP/
				ACCOUNT TOTAL	20,501.00				
825	602500								
031228	UNITEDHEALTHCARE INC	649146525211	0	MEDICAL/LIFE-CITY PAID					
				2025 1 DIR P	14,042.56	W-101524	67261	UHC-OCT 2024	
				ACCOUNT TOTAL	14,042.56				
825	622100								
030534	DATAFACTS	R0173730	0	PROFESSIONAL SERVICES					
				2025 1 DIR P	14.18	W-101524	67269	PRE EMP	SCREENINGS
034374	TRUE MEDICAL TESTING	4952	0	2025 1 DIR P	135.00	W-101524	67270	PRE EMP	DRUG SCREEN
				ACCOUNT TOTAL	149.18				
				ORG 825 TOTAL	34,692.74				
FUND 0400 UTILITY FUND					TOTAL:				52,166.67

FY2024 CLAIMS DOCKET W-101524

YEAR/PERIOD: 2024/1 TO 2025/1									
ACCOUNT/VENDOR	INVOICE	PO	YEAR/PR	TYP S	WARRANT	CHECK	DESCRIPTION		
0600									
0600	214100								
002313	MS STATE RETIREMENT	SEPT2024	0	MS STATE RETIREMENT					
				2025 1 DIR P	218,076.77	W-101524	67260	SEPT 2024 PERS EMP/	
				ACCOUNT TOTAL	218,076.77				
0600	214300								
022644	CORPORATE PLANNING	7252	0	EMPLOYEE MEDICAL INSURANCE					
				2025 1 DIR P	769.00	W-101524	67274	OCT 2024 PARTICIPAN	
022644	CORPORATE PLANNING	CPN10042024	0	2025 1 DIR P	1,542.19	W-101524	67264	1QX EMP BIWEEKLY ON	
022644	CORPORATE PLANNING	CPN10112024	0	2025 1 DIR P	4,822.62	W-101524	67271	1WD EMP BIWEEKLY PA	
					7,133.81				
031228	UNITEDHEALTHCARE INC	649146525211	0	2025 1 DIR P	91,195.21	W-101524	67261	UHC-OCT 2024	
				ACCOUNT TOTAL	98,329.02				
0600	214900								
002311	EMPOWER RETIREMENT	10042024	0	DEFERRED COMPENSATION					
				2025 1 DIR P	4,272.72	W-101524	67263	1XQ EMP CONTRIBUTIO	
002311	EMPOWER RETIREMENT	10112024	0	2025 1 DIR P	3,617.50	W-101524	67273	1WD EMP CONT FOR PA	
					7,890.22				
				ACCOUNT TOTAL	7,890.22				
0600	216106								
014191	PRE-PAID LEGAL SERVI	9052024	0	ID THEFT/PREPD LEGAL					
				2025 1 DIR P	2,300.70	W-101524	67259	EMP PRE-PAID LEGAL	
				ACCOUNT TOTAL	2,300.70				
				ORG 0600 TOTAL	326,596.71				
FUND 0600 PAYROLL FUND					TOTAL:			326,596.71	

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The City of Southaven Docket Recap

October 15, 2024

Special Docket

General Fund		-
	Fire	-
	Ems	-
	Public Works	-
	Parks	-
	Facilities Management	-
Tourist & Convention		-
Payroll Fund		\$36,959.79
SPECIAL DOCKET TOTAL		\$36,959.79

*Note: Life Insurance Company of North America (Cigna)

FY2024 CLAIM DOCKET S-101524

YEAR/PERIOD: 2024/1 TO 2025/1									
ACCOUNT/VENDOR	INVOICE	PO	YEAR/PR	TYP S		WARRANT	CHECK	DESCRIPTION	
0600					PAYROLL FUND				
0600	216108				VOLUNTARY LIFE INSURANCE				
022642	LIFE INSURANCE COMPA SEPT-2024	0	2025	1 DIR P	18,037.57	S-101524		67272 SEPT NY LIFT INS	
022642	LIFE INSURANCE COMPA SEPT2024	0	2025	1 DIR P	18,922.22	S-101524		67265 AUG NY LIFE	
					36,959.79				
					ACCOUNT TOTAL				36,959.79
					ORG 0600 TOTAL				36,959.79
FUND 0600 PAYROLL FUND					TOTAL:				36,959.79

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