



Rankin County Board of Supervisors

Regular Board Meeting

~ Minutes ~

211 East Government Street
Brandon, MS 39042
www.rankincounty.org

Larry Swales
Chancery Clerk

Friday, July, 14, 2023 9:00 AM Rankin Board Room

I. Call to Order

9:00 AM Meeting called to order on July 14, 2023 at Rankin Board Room, 211 East Government Street, Suite A, Brandon, MS.

Attendee Name	Title	Status	Arrived
Daniel Cross	Supervisor District 2	Present	
Steve Gaines	President	Present	
Brad Calhoun	Supervisor District 3	Present	
Jared Morrison	Supervisor District 1	Present	
Jay Bishop	Vice President	Present	
Larry Swales	Chancery Clerk	Present	
Craig Slay	Board Attorney	Present	
Keith Hicks	Board Administrator	Present	

II. INVOCATION

Craig Slay

III. PUBLIC COMMENTS AND RECOGNITION

- A. Stephen and Misty Kennedy- Appeal for Conditional Use on Parcel L15-89

IV. OLD BUSINESS

- A. Minutes Approval:
A. July 3, 2023

RESULT: ADOPTED [UNANIMOUS]
MOVER: Daniel Cross, Supervisor District 2
SECONDER: Jared Morrison, Supervisor District 1
AYES: Cross, Gaines, Calhoun, Morrison, Bishop

V. CONSENT AGENDA

Item titled "Authority to Approve the Following Personnel Recommendations" was moved out of the Consent Agenda, not to be included in its adoption. It was moved to additional business to be voted on separate from the Consent Agenda at a later time.

RESULT: ADOPTED [UNANIMOUS]
MOVER: Brad Calhoun, Supervisor District 3
SECONDER: Jared Morrison, Supervisor District 1
AYES: Cross, Gaines, Calhoun, Morrison, Bishop

1. APPROVAL OF THE FOLLOWING:

Financial Reports:

- A. Approval of claims docket in the amount of \$8,919,074.38

- B. Acknowledge receipt of the Rankin County School District Audited Financial Statements for year ended June 30, 2022**
- C. Acknowledgment of the 2023 Public Utility Roll, as received by the Department of Revenue, pursuant to Mississippi Code Annotated §27-35-313**

Appointments:

- D. Acceptance of Supreme Court Order on June 15, 2023, Appointing Family Master, Keri Haralson Carroll, for Service Beginning July 1, 2023, through December 31, 2023, and Compensate Said Family Master a Salary of \$2,500.00 Per Month as Per Ordered Entered by Rankin County Chancery Court**

Other:

- E. Approval of Animal Variance for Jessica Jennings Cupstid at 119 Wire Road, Pelahatchie, MS 39145 (District 4)**

2. AUTHORITY TO ISSUE CHECKS:

Dues and Training Conferences:

- A. Authority for Jesse Zetterholm and Jonathan Sanford to attend the Peer Support class at the Regional Counterdrug Training Academy in Meridian, MS on August 7-10, 2023 and authority to pay any travel related expenses**
- B. Authority to pay 2023 Membership Dues for Renee Lawrence to the NFPA in the amount of \$175.00**
- C. Authority to pay 2023 membership dues in the amount of \$50.00 and pay the registration fee in the amount of \$150.00 for Beth Miller to attend the Annual Emergency Services Administrative Professionals Conference on September 6-8, 2021, at the IP Casino & Resort in Biloxi, MS and pay lodging in the amount of \$158.00 and pay any travel related expenses and authority to issue check**

Other:

- D. Authority to issue check in the amount of \$2,000 to Paul's Body Shop for the deductible amount on Auto Claim for Asset #12671 for the Sheriff's Department**
- E. Authority to advertise county resources in the amount of \$250.00 with Richland High School for a full page ad for 2023-2024 Ranger Media Guide and authority to issue check**

3. AUTHORITY TO APPROVE THE FOLLOWING INVENTORY CHANGES:

- A. Approval of the following Inventory Changes to remove items from the county inventory that are broken (See attached)**
- B. Authority to add the following seized vehicle to the Sheriff's Dept. Inventory: 2022 GMC Yukon VIN# 1GKS2BKD6NR175164**

4. RECORD VARIOUS DOCUMENTS TO BE MADE A PERMANENT PART OF THE MINUTES

A. Various Documents

- 1. a** Vardoc Advertisement for Bids for Federal Aid Project No. STP-7331-00(007) (PDF)
- 2. b** Vardoc Certification of Assessment Rolls from MS Department of Revenue to pay salary of John Sullivan, Tax Assessor(PDF)
- 3. c** Vardoc December 15, 2022 Minutes (Proof) (PDF)

4.

d

Vardoc Executed MOA between Rankin County and the Mississippi Transportation Commission for the I-20 Connector Loop – MS-18 East Brandon Loop (PDF)
5.

e

Vardoc Executed MOA between Rankin County and the Mississippi Transportation Commission for the I-20 Connector Loop – MS-18 Meridian Speedway Grade Separation (PDF)
6.

f

Vardoc VDCI June Report (PDF)
7.

g

Vardoc Veterans Service Officer Monthly Activity Report for June 2023 (PDF)
8.

h

Vardoc Veterans Service Officer Monthly Activity Report for May 2023 (PDF)

VI. MIKE HARRISON, ROAD MANAGER

- A. Request for approval of CenterPoint Energy Permit No. 04-23-706 to construct a Natural Gas Line along/across Holly Bush Place and installed between Holly Bush Road and Berry Lane (District 4)

RESULT: ADOPTED [UNANIMOUS]

MOVER: Steve Gaines, President

SECONDER: Jared Morrison, Supervisor District 1

AYES: Cross, Gaines, Calhoun, Morrison, Bishop

- B. Request for approval of Comcast Permit No. JB0001267791 to construct a Buried Fiber Cable along/across Greenfield Station Parkway and installed between Greenfield Station Parkway and Winterfield Court (District 3)

RESULT: ADOPTED [UNANIMOUS]

MOVER: Brad Calhoun, Supervisor District 3

SECONDER: Jared Morrison, Supervisor District 1

AYES: Cross, Gaines, Calhoun, Morrison, Bishop

VII. TIM PARKER, COUNTY CONSULTING ENGINEER

- A. Fallen Oak, Phase 4 - Approval of Final Plat (District 4)

RESULT: ADOPTED [UNANIMOUS]

MOVER: Steve Gaines, President

SECONDER: Daniel Cross, Supervisor District 2

AYES: Cross, Gaines, Calhoun, Morrison, Bishop

- B. Fallen Oak, Phase 4A - Approval of Final Plat (District 4)

RESULT: ADOPTED [UNANIMOUS]

MOVER: Steve Gaines, President

SECONDER: Daniel Cross, Supervisor District 2

AYES: Cross, Gaines, Calhoun, Morrison, Bishop

- C. Authority to issue check and approve pay application number 8 for Hemphill Construction Company for work done on the Gunter Road Improvement Project in the amount of \$241,804.79

RESULT: ADOPTED [UNANIMOUS]

MOVER: Jay Bishop, Vice President

SECONDER: Jared Morrison, Supervisor District 1

AYES: Cross, Gaines, Calhoun, Morrison, Bishop

VIII. CRAIG SLAY, BOARD ATTORNEY

SET PUBLIC HEARINGS:

- A. Set Public Hearing for August 3, 2023, at 9:00 a.m. for Evelyn Cooper George Nuisance Property, 119 Bernice Lane (District 1)

RESULT: ADOPTED [UNANIMOUS]
MOVER: Brad Calhoun, Supervisor District 3
SECONDER: Jared Morrison, Supervisor District 1
AYES: Cross, Gaines, Calhoun, Morrison, Bishop

B. Set Public Hearing for August 3, 2023, at 9:00 a.m. for Jonathan Miller Nuisance Property, 124 Holmar Drive (District 4)

RESULT: ADOPTED [UNANIMOUS]
MOVER: Brad Calhoun, Supervisor District 3
SECONDER: Jared Morrison, Supervisor District 1
AYES: Cross, Gaines, Calhoun, Morrison, Bishop

C. Set Public Hearing for August 3, 2023, at 9:00 a.m. for MSTREO, LLC. Nuisance Property, 311 Cypress Creek Road (District 2)

RESULT: ADOPTED [UNANIMOUS]
MOVER: Brad Calhoun, Supervisor District 3
SECONDER: Jared Morrison, Supervisor District 1
AYES: Cross, Gaines, Calhoun, Morrison, Bishop

PUBLIC HEARINGS:

D. Public Hearing for Michael Hajj Conditional Use Permit, 136 Bella Fleur Drive (District 1)

Board Attorney, Craig Slay, opened the public hearing.
Craig Slay clarified the conditions considered in the proposed conditional use permit.
Michael Hajj (128 Bella Fleur) notified the board that he understands and plans to be compliant with the conditions of this permit.
Hearing no further comments, Mr. Slay closed the public hearing.
The board made a motion to approve this conditional use permit.

RESULT: ADOPTED [UNANIMOUS]
MOVER: Jared Morrison, Supervisor District 1
SECONDER: Brad Calhoun, Supervisor District 3
AYES: Cross, Gaines, Calhoun, Morrison, Bishop

E. Public Hearing for Jeffrey & Deborah Kovitz Conditional Use Permit, 209 McLaurin Drive (District 5)

Board Attorney, Craig Slay, opened the public hearing.
Jeffrey and Deborah Kovitz (209 McLaurin Dr) stated their intentions for the property, provided the board with a letter of support from their neighbor (Ayanna Bloom; 608 Sandpiper Dr), and offered to answer any questions regarding their plans.
Iana Gilder (204 Meadow Lark Dr) spoke in support of the Kovitzs' permit application.
Delina Henderson (211 McLaurin Dr) spoke in opposition of the permit stating concerns about the future expansion of Airbnb properties in residential neighborhoods if this were to be granted)
Hearing no further comments, Mr. Slay closed the public hearing.
The board made a motion to table this public hearing until discussions with CMPDD regarding zoning for Airb&b properties are complete.

RESULT: ADOPTED [UNANIMOUS]
MOVER: Brad Calhoun, Supervisor District 3
SECONDER: Steve Gaines, President
AYES: Cross, Gaines, Calhoun, Morrison, Bishop

- F. Public Hearing for Old South Excavation, LLC. Conditional Use Permit, Rankin Road (District 4)
Board Attorney, Craig Slay, opened the public hearing.
The following spoke in opposition of this permit application:
David Ruth (175 Rankin Rd) expressed concerns about road safety issues cause by trucks hauling dirt off of the property.
Tommy Smith (199 Rankin Rd) expressed concerns about road safety issues.
Shanna Amisha Craven (185 Rankin Rd) expressed concerns about the applicant not following the conditions set forth in their previous permit and road safety issues.
Jonathan Shane Keyes (112 Rankin Rd) expressed concerns about road safety issues and shared some interactions he has had with the applicant.
Hearing no further comments, Mr. Slay closed the public hearing.
The board made a motion to approve this conditional use permit.

RESULT: ADOPTED [UNANIMOUS]
MOVER: Steve Gaines, President
SECONDER: Jay Bishop, Vice President
AYES: Cross, Gaines, Calhoun, Morrison, Bishop

OTHER:

- G. Discussion of and potential action regarding adoption of “Resolution Declaring the intention of the Board of Supervisors of Rankin County, Mississippi, to Issue Tax Increment Financing Bonds of said county in an Aggregate Principal Amount not to exceed \$5,000,000 to finance the cost of installing and constructing certain infrastructure improvements for the Pinelands Development in Accordance with Chapter 45 ff Title 21, Mississippi Code of 1972, as Amended and Supplemented from Time to Time; which Pinelands Development is a project eligible For Tax Increment Financing according to said act; and that a public hearing be conducted in connection with the Tax Increment Financing Plan for said project; and for related purposes”

Authorization to publish the proposed TIFF plan and to set it to a public hearing for August 7th, 2023

RESULT: ADOPTED [UNANIMOUS]
MOVER: Jay Bishop, Vice President
SECONDER: Daniel Cross, Supervisor District 2
AYES: Cross, Gaines, Calhoun, Morrison, Bishop

- H. Discussion of, and potential action regarding, proposed ordinance regulating placement of small cell facilities in unincorporated Rankin County

RESULT: ADOPTED [UNANIMOUS]
MOVER: Jay Bishop, Vice President
SECONDER: Brad Calhoun, Supervisor District 3
AYES: Cross, Gaines, Calhoun, Morrison, Bishop

I. Adoption of Resolution Honoring the Life and Service of Judge Thomas H. Broome and Re-naming the Rankin County Juvenile Justice Center as the Thomas H. Broome Juvenile Justice Center

RESULT: ADOPTED [UNANIMOUS]
MOVER: Jared Morrison, Supervisor District 1
SECONDER: Brad Calhoun, Supervisor District 3
AYES: Cross, Gaines, Calhoun, Morrison, Bishop

IX. KEITH HICKS, COUNTY ADMINISTRATOR

A. Appointment of Tim Parker, Engineering Service, as Rankin County representative on the CMPDD Safe Streets and Roads for All (SS4A) Technical Committee. Authority of County Administrator to complete appropriate documentation and do all things necessary to effectuate the appointment.

RESULT: ADOPTED [UNANIMOUS]
MOVER: Daniel Cross, Supervisor District 2
SECONDER: Jay Bishop, Vice President
AYES: Cross, Gaines, Calhoun, Morrison, Bishop

B. Authority to publish once on July 19, 2023, and once on July 26, 2023, the Public Notice to conduct an open test of the Verity Scanner, Verity Touch Writer, and Verity Print Ballot on Demand Voting Devices at the Rankin County Election Equipment Vault at 600 Marquette Road, behind Region 8 Office in Brandon, MS on August 4, 2023, beginning at 9:00 a.m. as it relates to the Primary Election for the Statewide, State District, Legislative, County and County District Offices to be held on August 8, 2023

RESULT: ADOPTED [UNANIMOUS]
MOVER: Jay Bishop, Vice President
SECONDER: Daniel Cross, Supervisor District 2
AYES: Cross, Gaines, Calhoun, Morrison, Bishop

X. ADDITIONAL BUSINESS TO BE DISCUSSED

A. Authorization to add "Authority for County Administrator to electronically sign all Federal Rail Administration grant documents and other documents related to federal funding received by Rankin County under the Consolidated Rail Infrastructure and Safety Improvements Act. This approval shall extend through the life of the grant program."

RESULT: ADOPTED [UNANIMOUS]
MOVER: Daniel Cross, Supervisor District 2
SECONDER: Brad Calhoun, Supervisor District 3
AYES: Cross, Gaines, Calhoun, Morrison, Bishop

B. Authority for County Administrator to electronically sign all Federal Rail Administration grant documents and other documents related to federal funding received by Rankin County under the Consolidated

Rail Infrastructure and Safety Improvements Act. This approval shall extend through the life of the grant program.

RESULT: **ADOPTED [UNANIMOUS]**
MOVER: Daniel Cross, Supervisor District 2
SECONDER: Brad Calhoun, Supervisor District 3
AYES: Cross, Gaines, Calhoun, Morrison, Bishop

- C. Authorization to add "Authority for Robert Hancock to attend a mandatory meeting of the Mississippi Constables Association Board of Directors in Biloxi, MS, on July 24, 2023, and authority to pay any travel related expenses."**

RESULT: **ADOPTED [UNANIMOUS]**
MOVER: Jared Morrison, Supervisor District 1
SECONDER: Brad Calhoun, Supervisor District 3
AYES: Cross, Gaines, Calhoun, Morrison, Bishop

- D. Authority for Robert Hancock to attend a mandatory meeting of the Mississippi Constables Association Board of Directors in Biloxi, MS, on July 24, 2023, and authority to pay any travel related expenses.**

RESULT: **ADOPTED [UNANIMOUS]**
MOVER: Brad Calhoun, Supervisor District 3
SECONDER: Jared Morrison, Supervisor District 1
AYES: Cross, Gaines, Calhoun, Morrison, Bishop

- E. Authorization to Add "Authority for Road Department to take actions necessary to repair and protect McCullough-McLin Road. The motion authorizing county work is made pursuant to Miss. Code Ann. Section 19-5-92.1 upon a finding by the Board of Supervisors that said work is required to protect the public roadway and to protect the public safety of residents in the affected area by the removal and disposal of storm debris impeding storm water drainage. The work is in the best interest of the citizens of Rankin County using the public road in the affected area. The work that is authorized shall be conducted in the general area of Supervisor District 1 referenced as the real property located west of McLin Circle and north of McCullough-McLin Drive and situated opposite the real property addressed as 302 McCullough-McLin Drive, Florence. The work authorized shall be limited to that portion of the affected properties lying and being situated along and adjacent to that certain drainage ditch that serves as the primary storm water drainage channel for storm water associated with McCullough-McLin Road. This authorization does not permit entry upon properties that are not adjacent to saif storm water drainage channel. Nothing herein shall indicate authorization on the part of the county to conduct or pay for restoration of the properties affected by this authorization. The owners of any private property affected by this authorization shall be solely responsible for any restoration activities that may be necessitated by the County’s activities."**

RESULT: **ADOPTED [UNANIMOUS]**
MOVER: Brad Calhoun, Supervisor District 3
SECONDER: Jared Morrison, Supervisor District 1
AYES: Cross, Gaines, Calhoun, Morrison, Bishop

- F. Authority for Road Department to take actions necessary to repair and protect McCullough-McLin Road. The motion authorizing county work is made pursuant to Miss. Code Ann. Section 19-5-92.1 upon a**

finding by the Board of Supervisors that said work is required to protect the public roadway and to protect the public safety of residents in the affected area by the removal and disposal of storm debris impeding storm water drainage. The work is in the best interest of the citizens of Rankin County using the public road in the affected area. The work that is authorized shall be conducted in the general area of Supervisor District 1 referenced as the real property located west of McLin Circle and north of McCullough-McLin Drive and situated opposite the real property addressed as 302 McCullough-McLin Drive, Florence. The work authorized shall be limited to that portion of the affected properties lying and being situated along and adjacent to that certain drainage ditch that serves as the primary storm water drainage channel for storm water associated with McCullough-McLin Road. This authorization does not permit entry upon properties that are not adjacent to saif storm water drainage channel. Nothing herein shall indicate authorization on the part of the county to conduct or pay for restoration of the properties affected by this authorization. The owners of any private property affected by this authorization shall be solely responsible for any restoration activities that may be necessitated by the County’s activities.

RESULT:ADOPTED [UNANIMOUS]
MOVER:Brad Calhoun, Supervisor District 3
SECONDER:Jared Morrison, Supervisor District 1
AYES:Cross, Gaines, Calhoun, Morrison, Bishop

XI. EXECUTIVE SESSION

A. Motion to Discuss the Need for an Executive Session

RESULT:ADOPTED [UNANIMOUS]
MOVER:Jay Bishop, Vice President
SECONDER:Daniel Cross, Supervisor District 2
AYES:Cross, Gaines, Calhoun, Morrison, Bishop

B. Motion to Enter into an Executive Session for the Purposes of Litigation and Personnel

RESULT:ADOPTED [UNANIMOUS]
MOVER:Jay Bishop, Vice President
SECONDER:Daniel Cross, Supervisor District 2
AYES:Cross, Gaines, Calhoun, Morrison, Bishop

Supervisor Jared Morrison exited the board meeting at 12:08 P.M.

Supervisor Daniel Cross exited the board meeting at 12:38 P.M.

C. Motion to Come Out of the Executive Session

RESULT:ADOPTED [UNANIMOUS]
MOVER:Jay Bishop, Vice President
SECONDER:Brad Calhoun, Supervisor District 3
AYES:Steve Gaines, Brad Calhoun, Jay Bishop
ABSENT:Daniel Cross, Jared Morrison

D. Outcome of Executive Session

No action taken

XII. ADDITIONAL BUSINESS (CONTINUED)

AUTHORITY TO APPROVE THE FOLLOWING PERSONNEL RECOMMENDATIONS:

- A. Sheriff’s Office: Hunter Hemphill (New Hire, Non-certified Adult Detention Officer) at Step 301; Fred Lovett (Promotion to Chief Investigator) at Step 472; Michael Cody Rayborn (New Hire, Deputy Sheriff on Patrol) at Step 342; Community Development: Mark DiMartino (Promotion to Full-time Building Inspector) at Step 379

This motion was made to approve the new hire recommendations and table the promotion recommendations until August 15th, 2023.

RESULT: ADOPTED AS AMENDED [UNANIMOUS]

MOVER: Jay Bishop, Vice President

SECONDER: Brad Calhoun, Supervisor District 3

AYES: Steve Gaines, Brad Calhoun, Jay Bishop

ABSENT: Daniel Cross, Jared Morrison

XIII. RECESS UNTIL AUGUST 3, 2023 AT 9:00 A.M.

RESULT: ADOPTED [UNANIMOUS]

MOVER: Brad Calhoun, Supervisor District 3

SECONDER: Jay Bishop, Vice President

AYES: Steve Gaines, Brad Calhoun, Jay Bishop

ABSENT: Daniel Cross, Jared Morrison

This the 14th Day of July, 2023




STEVE GAINES, PRESIDENT
RANKIN COUNTY BOARD OF SUPERVISORS


LARRY SWALES, CLERK OF THE BOARD

SUMMARY OF ALL FUNDS

FUND 1 Claims	2306 to 2524 Checks	219 Total	1,400,044.73 Manual	Held	Total	1,400,044.73
FUND 12 Claims	67 to 69 Checks	3 Total	30,344.07 Manual	Held	Total	30,344.07
FUND 25 Claims	41 to 46 Checks	6 Total	528,821.92 Manual	Held	Total	528,821.92
FUND 97 Claims	151 to 165 Checks	15 Total	49,122.35 Manual	Held	Total	49,122.35
FUND 104 Claims	10 to 10 Checks	1 Total	758.81 Manual	Held	Total	758.81
FUND 105 Claims	70 to 77 Checks	8 Total	728,170.35 Manual	Held	Total	728,170.35
FUND 106 Claims	90 to 93 Checks	4 Total	5,514.94 Manual	Held	Total	5,514.94
FUND 114 Claims	62 to 65 Checks	4 Total	2,828.08 Manual	Held	Total	2,828.08
FUND 150 Claims	720 to 799 Checks	80 Total	1,681,781.71 Manual	Held	Total	1,681,781.71
FUND 160 Claims	73 to 82 Checks	10 Total	105,613.17 Manual	Held	Total	105,613.17
FUND 190 Claims	7 to 7 Checks	1 Total	4,136.06 Manual	Held	Total	4,136.06
FUND 198 Claims	9 to 9 Checks	1 Total	573,595.34 Manual	Held	Total	573,595.34
FUND 208 Claims	11 to 11 Checks	1 Total	1,163,291.36 Manual	Held	Total	1,163,291.36
FUND 319 Claims	31 to 34 Checks	4 Total	745,698.88 Manual	Held	Total	745,698.88
FUND 320 Claims	12 to 13 Checks	2 Total	14,460.00 Manual	Held	Total	14,460.00
FUND 325 Claims	24 to 26 Checks	3 Total	43,810.00 Manual	Held	Total	43,810.00
FUND 650 Claims	38 to 41 Checks	4 Total	84,274.04 Manual	Held	Total	84,274.04
FUND 654 Claims	11 to 11 Checks	1 Total	48,561.05 Manual	Held	Total	48,561.05
FUND 657 Claims	10 to 10 Checks	1 Total	11,878.31 Manual	Held	Total	11,878.31
FUND 658 Claims	9 to 9 Checks	1 Total	211.50 Manual	Held	Total	211.50
FUND 659 Claims	9 to 9 Checks	1 Total	311.92 Manual	Held	Total	311.92
FUND 660 Claims	9 to 9 Checks	1 Total	155.34 Manual	Held	Total	155.34
FUND 661 Claims	9 to 9 Checks	1 Total	164.74 Manual	Held	Total	164.74
FUND 662 Claims	9 to 9 Checks	1 Total	66.58 Manual	Held	Total	66.58
FUND 663 Claims	9 to 9 Checks	1 Total	217.54 Manual	Held	Total	217.54
FUND 664 Claims	9 to 9 Checks	1 Total	259.16 Manual	Held	Total	259.16
FUND 665 Claims	9 to 9 Checks	1 Total	137.35 Manual	Held	Total	137.35
FUND 666 Claims	11 to 11 Checks	1 Total	14,087.81 Manual	Held	Total	14,087.81
FUND 667 Claims	11 to 11 Checks	1 Total	10,926.46 Manual	Held	Total	10,926.46

FUND 675 Claims	27	to	27 Checks	1 Total	93,282.81 Manual	Held	Total	93,282.81
FUND 681 Claims		to	443 Checks	47 Total	1,394,420.16 Manual	Held	Total	1,394,420.16
FUND 690 Claims	11	to	11 Checks	1 Total	58,685.41 Manual	Held	Total	58,685.41
FUND 691 Claims	11	to	11 Checks	1 Total	23,474.15 Manual	Held	Total	23,474.15
FUND 692 Claims	11	to	11 Checks	1 Total	25,093.06 Manual	Held	Total	25,093.06
FUND 693 Claims	11	to	11 Checks	1 Total	74,874.42 Manual	Held	Total	74,874.42
FUND 697 Claims	5	to	5 Checks	1 Total	.80 Manual	Held	Total	.80

Total for all Funds			Checks	431 Total	8,919,074.38 Manual	Held	Total	8,919,074.38

FORTENBERRY & BALLARD, PC
CERTIFIED PUBLIC ACCOUNTANTS

June 19, 2023

Larry Swales
Chancery Clerk
211 E Government St
Suite D
Brandon, MS 39042

Dear Mr. Swales:

Enclosed is a copy of the Rankin County School District's audit report for the fiscal year ended June 30, 2022.

Respectfully,

Fortenberry & Ballard, PC

Fortenberry & Ballard, PC

Enclosure (1)

1048 GLUCKSTADT ROAD, SUITE B
MADISON, MISSISSIPPI 39110
TELEPHONE 601-992-5292 FAX 601-992-2033

Attachment: Acknowledgement of Rankin County School District Audited Financial Statements Fiscal Year Ended June 30, 2022 (RFA-2023-130)

Rankin County School District

**Audited Financial Statements
For the Year Ended June 30, 2022**

Fortenberry & Ballard, PC
Certified Public Accountants

**Rankin County School District
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FINANCIAL AUDIT REPORT

FORTENBERRY & BALLARD, PC
CERTIFIED PUBLIC ACCOUNTANTS

**INDEPENDENT AUDITOR'S REPORT ON THE BASIC FINANCIAL
STATEMENTS AND SUPPLEMENTARY INFORMATION**

Superintendent and School Board
Rankin County School District

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Rankin County School District as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Rankin County School District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Rankin County School District, as of June 30, 2022, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Rankin County School District 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.

Emphasis-of-Matter

As discussed in Note 1 to the financial statements, the school district implemented Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*, during the fiscal year ended June 30, 2022.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation

1048 GLUCKSTADT ROAD, SUITE B
MADISON, MISSISSIPPI 39110
TELEPHONE 601-992-5292 FAX 601-992-2033

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 Rankin County School District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS 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 GAAS 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 Rankin County School District'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 Rankin County School District'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 information, the Schedule of the District's Proportionate Share of the Net Pension Liability, the Schedule of District Contributions (PERS), the Schedule of the District's Proportionate Share of the Net OPEB Liability, and the Schedule of District Contributions (OPEB), be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Rankin County School District's basic financial statements. The accompanying 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 and the Schedule of Instructional, Administrative and Other Expenditures for Governmental Funds are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and 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 financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying Schedule of Expenditures of Federal Awards and the Schedule of Instructional, Administrative and Other Expenditures for Governmental Funds are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the Statement of Revenues, Expenditures and Changes in Fund Balances—General Fund, Last Four Years and the Statement of Revenues, Expenditures and Changes in Fund Balances—All Governmental Funds, Last Four Years but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of

assurance thereon.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 8, 2023, on our consideration of the Rankin County School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Rankin County School District'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 Rankin County School District's internal control over financial reporting and compliance.

Fortenberry & Ballard, PC

Fortenberry & Ballard, PC
June 8, 2023

Certified Public Accountants

MANAGEMENT'S DISCUSSION AND ANALYSIS

Rankin County School District
Management's Discussion and Analysis
For the Year Ended June 30, 2022

The following discussion and analysis of Rankin County School District's financial performance provides an overview of the School District's financial activities for the year ended June 30, 2022. The intent of this discussion and analysis is to look at the School District's performance as a whole. Readers are encouraged to review the financial statements and the notes to the financial statements to enhance their understanding of the School District's financial performance.

FINANCIAL HIGHLIGHTS

- Total net position for 2022 increased \$11,057,094, including a prior period adjustment of \$97,457, which represents a 13% increase from fiscal year 2021. Total net position for 2021 decreased \$1,326,262, including a prior period adjustment of \$1,936, which represents a 2% decrease from fiscal year 2020.
- General revenues amounted to \$180,831,694 and \$180,018,891, or 80% and 82% of all revenues for fiscal years 2022 and 2021, respectively. Program specific revenues in the form of charges for services and grants and contributions accounted for \$45,330,203, or 20% of total revenues for 2022, and \$40,848,663, or 18% of total revenues for 2021.
- The District had \$215,202,093 and \$222,195,752 in expenses for fiscal years 2022 and 2021; only \$45,330,203 for 2022 and only \$40,848,663 for 2021 of these expenses were offset by program specific charges for services, grants and contributions. General revenues of \$180,831,694 were adequate to provide for these programs, for 2022 and \$180,018,891, for 2021 were not adequate to provide for these programs.
- Among the major funds, the General Fund had \$171,155,383 in revenues and \$166,399,432 in expenditures for 2022, and \$163,918,780 in revenues and \$155,295,289 in expenditures for 2021. The General Fund's fund balance increased by \$4,353,074, including as prior period adjustment of \$50,653, from 2021 to 2022, and increased by \$8,326,200, from 2020 to 2021.
- Capital assets, net of accumulated depreciation, increased by \$7,156,399 for 2022 and increased by \$40,293,738 for 2021. The increase for 2022 was due primarily to the additions to construction in progress, building improvements, mobile equipment, furniture and equipment and intangible right to use equipment.
- Long-term debt decreased by \$9,319,072 for 2022 and decreased by \$8,812,902 for 2021. The decrease for 2022 was due primarily to principal payments on outstanding long-term debt. The liability for compensated absences increased by \$98,105 for 2022 and decreased by \$5,237 for 2021.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis serves as an introduction to the District's basic financial statements, which include government-wide financial statements, fund financial statements, and notes to the financial statements. This report also contains required supplementary information,

Rankin County School District
Management's Discussion and Analysis
For the Year Ended June 30, 2022

supplementary information, and other information.

Government-wide Financial Statements

The government-wide financial statements are designed to provide the reader with a broad overview of the District's finances. These statements consist of the Statement of Net Position and the Statement of Activities, which are prepared using the flow of economic resources measurement focus and the accrual basis of accounting. The current year's revenues and expenses are taken into account regardless of when cash is received or paid.

The Statement of Net Position presents information on all the District's nonfiduciary assets, deferred outflows, liabilities, and deferred inflows, with the differences between them reported as "net position." Over time, increases or decreases in the District's net position may serve as a useful indicator of whether its financial position is improving or deteriorating.

The Statement of Activities presents information showing how the District's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

The government-wide financial statements outline functions of the District that are principally supported by property taxes and intergovernmental revenues (governmental activities). The governmental activities of the District include instruction, support services, non-instructional, sixteenth section, pension expense, OPEB expense, and interest on long-term liabilities.

Fund Financial Statements

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 District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the District are presented as governmental funds.

Governmental funds - All of the District's general activities are reported in its governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, governmental funds are accounted for using the modified accrual basis of accounting and the flow of current financial resources measurement focus. The approach focuses on near-term inflows and outflows of spendable resources, as well as balances of spendable resources available at year end. The governmental fund statements provide a detailed view of the District's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental

Rankin County School District
Management's Discussion and Analysis
For the Year Ended June 30, 2022

funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, the reader may gain a better understanding of the long-term impact of the District's near-term financing decisions. The governmental funds Balance Sheet is reconciled to the Statement of Net Position, and the governmental funds Statement of Revenues, Expenditures, and Changes in Fund Balances is reconciled to the Statement of Activities to facilitate this comparison between governmental funds and governmental activities.

The District maintains individual governmental funds in accordance with the *Financial Accounting Manual for Mississippi Public School Districts*. Information is presented separately in the governmental funds Balance Sheet and in the governmental funds Statement of Revenues, Expenditures, and Changes in Fund Balances for all major funds. All non-major funds are combined and presented in these reports as other governmental funds.

Reconciliation of Government-wide and Fund Financial Statements

The financial statements include two schedules that reconcile the amounts reported on the governmental funds financial statements (modified accrual basis of accounting) with government-wide financial statements (accrual basis of accounting). The following summarizes the major differences between the two statements:

Capital assets used in governmental activities are not reported on governmental funds financial statements.

Capital outlay spending results in capital assets on government-wide financial statements, but is reported as expenditures on the governmental funds financial statements.

Bond and note proceeds result in liabilities on government-wide financial statements, but are recorded as other financing sources on the governmental funds financial statements.

A net pension liability and net OPEB liability result in liabilities on the government-wide financial statements but are not reported on governmental funds financial statements.

Certain other outflows represent either increases or decreases in liabilities on the government-wide financial statements, but are reported as expenditures on the governmental funds financial statements.

Rankin County School District
Management's Discussion and Analysis
For the Year Ended June 30, 2022

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 can be found immediately following the basic financial statements.

Required Supplementary Information

In addition to the basic financial statements and accompanying notes, this report also presents budgetary comparison schedules, Schedule of the District's Proportionate Share of the Net Pension Liability, Schedule of District Contributions (PERS), Schedule of the District's Proportionate Share of the Net OPEB Liability, and Schedule of District Contributions (OPEB) as required supplementary information. The District adopts an annual operating budget for all governmental funds. A budgetary comparison schedule has been provided for the General Fund as required by the Governmental Accounting Standards Board.

Supplementary Information

Additionally, a 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 and a Schedule of Instructional, Administrative and Other Expenditures for governmental funds can be found in this report.

Other Information

Although not a required part of the basic financial statements, the Statement of Revenues, Expenditures and Changes in Fund Balances - General Fund, Last Four Years and the Statement of Revenues, Expenditures and Changes in Fund Balances - All Governmental Funds, Last Four Years, is presented for purposes of additional analysis as required by the Mississippi Department of Education.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net position

Net position may serve over time as a useful indicator of the District's financial position. Liabilities and deferred inflows of resources exceeded assets and deferred outflows of resources by \$72,340,212 as of June 30, 2022.

The District's financial position is a product of several financial transactions including the net result of activities, the acquisition and payment of debt, the acquisition and disposal of capital assets and the depreciation of capital assets.

Rankin County School District
Management's Discussion and Analysis
For the Year Ended June 30, 2022

Table 1 presents a summary of the District's net position at June 30, 2022 and June 30, 2021.

Table 1
Condensed Statement of Net Position

	June 30, 2022	June 30, 2021	Percentage Change
Current assets	\$ 82,614,965	58,997,180	40%
Restricted assets	28,620,916	53,467,375	(46)%
Capital assets, net	324,549,026	317,392,627	2%
Total assets	435,784,907	429,857,182	1%
Deferred outflows of resources	50,800,627	54,149,286	(6)%
Current liabilities	10,685,642	13,765,883	(22)%
Long-term debt outstanding	214,008,885	224,216,997	(5)%
Net OPEB liability	13,138,591	15,616,378	(16)%
Net pension liability	233,761,922	303,339,053	(23)%
Total liabilities	471,595,040	556,938,311	(15)%
Deferred inflows of resources	87,330,706	10,465,630	734%
Net position:			
Net investment in capital assets	111,960,346	99,553,617	12%
Restricted	46,163,087	56,533,402	(18)%
Unrestricted	(230,463,645)	(239,484,492)	4%
Total net position (deficit)	\$ (72,340,212)	(83,397,473)	13%

Additional information on unrestricted net position:

In connection with the application of standards on accounting and financial reporting for pensions and OPEB, management presents the following additional information:

Total unrestricted net position (deficit)	\$ (230,463,645)
Less unrestricted deficit in net position resulting from recognition of the net pension liability and net OPEB liability including the related deferred outflows and deferred inflows	271,279,571
Unrestricted net position, exclusive of the net pension liability and net OPEB liability effect	\$ 40,815,926

Rankin County School District
Management's Discussion and Analysis
For the Year Ended June 30, 2022

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

- Increase in net capital assets in the amount of \$7,156,399.
- The principal retirement of \$9,850,963 of long-term debt.

Changes in net position

The District's total revenues for the fiscal years ended June 30, 2022 and June 30, 2021 were \$226,161,897 and \$220,867,554, respectively. The total cost of all programs and services was \$215,202,093 for 2022 and \$222,195,752 for 2021.

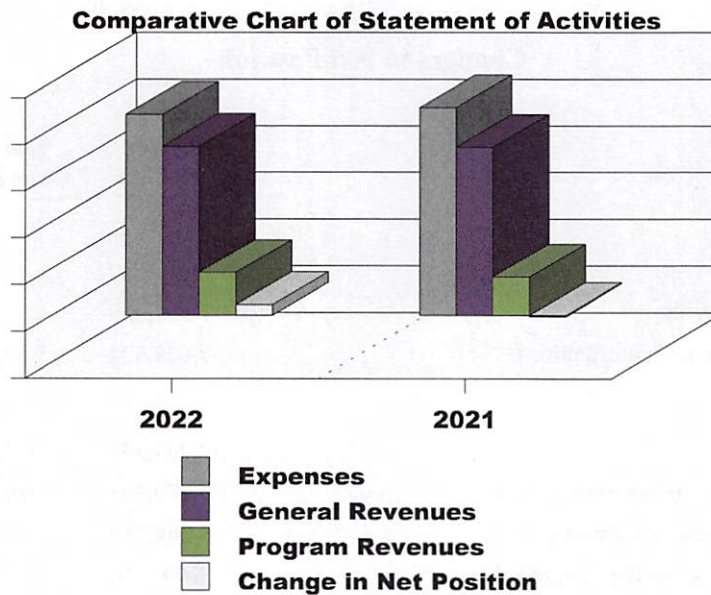
Table 2 presents a summary of the changes in net position for the fiscal years ended June 30, 2022 and June 30, 2021.

Rankin County School District
Management's Discussion and Analysis
For the Year Ended June 30, 2022

Table 2
Changes in Net Position

	<u>Year Ended June 30, 2022</u>	<u>Year Ended June 30, 2021</u>	<u>Percentage Change</u>
Revenues:			
Program revenues:			
Charges for services	\$ 7,651,629	5,909,273	29%
Operating grants and contributions	37,678,574	34,939,390	8%
General Revenues:			
Property taxes	84,063,333	83,529,569	1%
Grants and contributions not restricted	93,679,455	90,381,427	4%
Unrestricted investment earnings	268,513	1,347,339	(80)%
Increase (decrease) in fair market value	(1,199,570)		N/A
Sixteenth section sources	2,620,108	2,372,336	10%
Other	1,399,855	2,388,220	(41)%
Total revenues	<u>226,161,897</u>	<u>220,867,554</u>	2%
Expenses:			
Instruction	112,778,629	111,001,753	2%
Support services	67,521,549	60,669,844	11%
Non-instructional	11,199,990	8,972,919	25%
Sixteenth section	338,136	276,247	22%
Pension expense	16,349,111	32,788,093	(50)%
OPEB expense	(556,809)	464,602	(220)%
Interest on long-term liabilities	7,571,487	8,022,294	(6)%
Total expenses	<u>215,202,093</u>	<u>222,195,752</u>	(3)%
Increase (Decrease) in net position	<u>10,959,804</u>	<u>(1,328,198)</u>	925%
Net position (Deficit), July 1, as previously reported	(83,397,473)	(82,071,211)	(2)%
Prior period adjustment	<u>97,457</u>	<u>1,936</u>	4,934%
Net position (Deficit), July 1, as restated	<u>(83,300,016)</u>	<u>(82,069,275)</u>	(1)%
Net Position (Deficit), June 30	<u>\$ (72,340,212)</u>	<u>(83,397,473)</u>	13%

Rankin County School District
Management's Discussion and Analysis
For the Year Ended June 30, 2022



Governmental activities

The following table presents the cost of seven major District functional activities: instruction, support services, non-instructional, sixteenth section, pension expense, OPEB expense and interest on long-term liabilities. The table also shows each functional activity's net cost (total cost less charges for services generated by the activities and intergovernmental aid provided for specific programs). The net cost presents the financial burden that was placed on the State and District's taxpayers by each of these functions.

Table 3
Net Cost of Governmental Activities

	Total Expenses		Percentage Change
	2022	2021	
Instruction	\$ 112,778,629	111,001,753	2%
Support services	67,521,549	60,669,844	11%
Non-instructional	11,199,990	8,972,919	25%
Sixteenth section	338,136	276,247	22%
Pension expense	16,349,111	32,788,093	(50)%
OPEB expense	(556,809)	464,602	(220)%
Interest on long-term liabilities	7,571,487	8,022,294	(6)%
Total expenses	\$ 215,202,093	222,195,752	(3)%

Rankin County School District
Management's Discussion and Analysis
For the Year Ended June 30, 2022

	<u>Net (Expense) Revenue</u>		
	<u>2022</u>	<u>2021</u>	<u>Percentage Change</u>
Instruction	\$ (90,090,560)	(86,003,179)	(5)%
Support services	(59,359,081)	(55,194,561)	(8)%
Non-instructional	3,222,195	1,320,670	144%
Sixteenth section	(280,655)	(195,030)	(44)%
Pension expense	(16,349,111)	(32,788,093)	50%
OPEB expense	556,809	(464,602)	220%
Interest on long-term liabilities	<u>(7,571,487)</u>	<u>(8,022,294)</u>	<u>6%</u>
Total net (expense) revenue	\$ (169,871,890)	(181,347,089)	6%

- Net cost of governmental activities (\$169,871,890 for 2022 and \$181,347,089 for 2021) was financed by general revenue, which is primarily made up of property taxes (\$84,063,333 for 2022 and \$83,529,569 for 2021) and state and federal revenues (\$93,679,455 for 2022 and \$90,381,427 for 2021). In addition, there was \$2,620,108 and \$2,372,336 in Sixteenth Section sources for 2022 and 2021, respectively.
- Investment earnings amounted to \$268,513 for 2022 and \$1,347,339 for 2021.

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

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

Governmental funds. The focus of the District's governmental funds is to provide information on current inflows, outflows and balances of spendable resources. Such information is useful in assessing the District's financing requirements. In particular, unassigned fund balance may serve as a useful measure of the District's net resources available for spending at the end of the fiscal year.

The financial performance of the District as a whole is reflected in its governmental funds. As the District completed the year, its governmental funds reported a combined fund balance of \$88,879,786 a decrease of \$10,745,172, which includes a prior period adjustment of \$69,135 and an increase in inventory of \$38,136. \$37,667,671 or 42% of the fund balance is unassigned, which represents the residual classification for the General Fund's fund balance that has not been assigned to other funds and that has not been restricted or assigned to specific purposes within the general fund. The remaining fund balance of \$51,212,115 or 58% is either nonspendable, restricted or assigned to indicate that it is not available for spending except only for the purposes to

Rankin County School District
Management's Discussion and Analysis
For the Year Ended June 30, 2022

which it is restricted or assigned.

The General Fund is the principal operating fund of the District. The increase in fund balance in the General Fund for the fiscal year was \$4,353,074, which includes a prior period adjustment of \$50,653. The fund balance of Other Governmental Funds showed a decrease in the amount of \$14,807,666, which includes a prior period adjustment of \$37,065 and an increase in inventory of \$38,136. The increase (decrease) in the fund balances for the other major funds were as follows:

Major Fund	Increase (Decrease)
Sixteenth Section Principal Fund	\$ (290,580)

BUDGETARY HIGHLIGHTS

During the year, the District revised the annual operating budget. Budget revisions were made to address and correct the original budgets to reflect more accurately the sources and uses of funding for the School District.

A schedule showing the original and final budget amounts compared to the District's actual financial activity for the General Fund is provided in this report as required supplementary information.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets. As of June 30, 2022, the District's total capital assets were \$437,096,321, land, construction in progress, school buildings, building improvements, mobile equipment, buses, other school vehicles, furniture and equipment, and any intangible assets.. This amount represents an increase of \$15,036,312 from 2021. Total accumulated depreciation as of June 30, 2022, was \$112,547,295, and total depreciation expense for the year was \$8,880,837, resulting in total net capital assets of \$324,549,026.

Rankin County School District
Management's Discussion and Analysis
For the Year Ended June 30, 2022

Table 4
Capital Assets, Net of Accumulated Depreciation

	<u>June 30, 2022</u>	<u>June 30, 2021</u>	<u>Percentage Change</u>
Land	\$ 10,417,388	10,417,388	0%
Construction in progress	36,197,100	133,707,703	(73)%
Buildings	257,812,757	153,192,190	68%
Building improvements	12,313,793	12,884,169	(4)%
Mobile equipment	6,284,372	5,942,998	6%
Furniture and equipment	1,253,798	1,248,179	0%
Intangible right to use equipment	269,818		N/A
Total	<u>\$ 324,549,026</u>	<u>317,392,627</u>	<u>2%</u>

Additional information on the District's capital assets can be found in Note 5 included in this report.

Debt Administration. At June 30, 2022, the District had \$191,406,701 in outstanding long-term debt, of which \$9,464,457 is due within one year. The liability for compensated absences increased \$98,105 from the prior year.

Table 5
Outstanding Long-Term Debt

	<u>June 30, 2022</u>	<u>June 30, 2021</u>	<u>Percentage Change</u>
General obligation bonds payable	\$ 169,660,000	174,190,000	(3)%
Three mill notes payable	20,085,000	24,440,000	(18)%
Obligations under leases payable	0	773,673	(100)%
Obligations under leases	241,496	0	N/A
Compensated absences payable	1,420,205	1,322,100	7%
Total	<u>\$ 191,406,701</u>	<u>200,725,773</u>	<u>(5)%</u>

Additional information on the District's long-term debt can be found in Note 7 included in this report.

Rankin County School District
Management's Discussion and Analysis
For the Year Ended June 30, 2022

CURRENT ISSUES

The Rankin County School District is financially stable. The District is proud of its community support of the public schools.

The District has committed itself to financial excellence for many years. The District's system of financial planning, budgeting and internal financial controls is well regarded. The District plans to continue its sound fiscal management to meet the challenges of the future.

The District actively pursues grant funding to supplement the local, state and federal revenues.

Enrollment for the 2021 - 2022 year increased by 3% to 17,248 students. Prior year enrollment was 16,735.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

If you have questions about this report, contact the Superintendent's Office of the Rankin County School District, 1220 Apple Park Place, Brandon, MS 39042.

FINANCIAL STATEMENTS

EXHIBIT A

RANKIN COUNTY SCHOOL DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2022

	Governmental Activities
Assets:	
Cash and cash equivalents	\$ 63,698,328
Due from other governments	6,135,683
Accrued interest receivable	32,496
Other receivables, net	3,915
Lease receivables	12,350,822
Inventories	393,721
Restricted assets	28,620,916
Capital assets, non-depreciable:	
Land	10,417,388
Construction in progress	36,197,100
Capital assets, net of accumulated depreciation:	
Buildings	257,812,757
Building improvements	12,313,793
Mobile equipment	6,284,372
Furniture and equipment	1,253,798
Intangible right to use equipment	269,818
Total Assets	<u>435,784,907</u>
Deferred Outflows of Resources	
Deferred outflows - pensions	47,568,088
Deferred outflows - OPEB	3,232,539
Total Deferred Outflows of Resources	<u>50,800,627</u>
Liabilities:	
Accounts payable and accrued liabilities	10,177,437
Unearned revenue	27,635
Interest payable on long-term liabilities	480,570
Long-term liabilities, due within one year:	
Leases payable	163,447
Capital related liabilities	9,230,000
Non-capital related liabilities	71,010
Net OPEB liability	524,364
Long-term liabilities, due beyond one year:	
Leases payable	78,049
Capital related liabilities	180,515,000
Bond premium, capital related	22,602,184
Non-capital related liabilities	1,349,195
Net pension liability	233,761,922
Net OPEB liability	12,614,227
Total Liabilities	<u>471,595,040</u>
Deferred Inflows of Resources	
Deferred inflows - pensions	70,555,636
Deferred inflows - OPEB	4,624,049
Deferred inflows - leases	12,151,021
Total Deferred Inflows of Resources	<u>87,330,706</u>
Net Position	
Net investment in capital assets	111,960,346
Restricted for:	
Expendable:	
School-based Activities	8,877,704
Debt service	7,856,577
Capital improvements	9,530,355
Unemployment benefits	408,060
Forestry improvements	224,448
Sixteenth section	333,089
Non-expendable:	
Sixteenth section	18,932,854
Unrestricted	(230,463,645)
Total Net Position (Deficit)	<u>\$ (72,340,212)</u>

The accompanying notes are an integral part of this statement.

RANKIN COUNTY SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2022

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	
Governmental Activities				Governmental Activities
<i>Instruction</i>	112,778,629	5,808,828	16,879,241	(90,090,560)
<i>Support services</i>	67,521,549	12,900	8,149,568	(59,359,081)
<i>Noninstructional services</i>	11,199,990	1,772,420	12,649,765	3,222,195
<i>Sixteenth section</i>	338,136	57,481	--	(280,655)
<i>Pension expense</i>	16,349,111	--	--	(16,349,111)
<i>OPEB expense</i>	(556,809)	--	--	556,809
<i>Interest on long-term liabilities</i>	7,571,487	--	--	(7,571,487)
Total Governmental Activities	\$ 215,202,093	\$ 7,651,629	\$ 37,678,574	(169,871,890)
General Revenues:				
Taxes:				
<i>General purpose levies</i>				66,073,383
<i>Debt purpose levies</i>				17,989,950
Unrestricted grants and contributions:				
<i>State</i>				93,019,439
<i>Federal</i>				660,016
<i>Unrestricted investment earnings</i>				268,513
<i>Change in fair market value</i>				(1,199,570)
<i>Sixteenth section sources</i>				2,620,108
<i>Other</i>				1,399,855
Total General Revenues				180,831,694
Change in Net Position				10,959,804
Net Position (Deficit) - Beginning, as previously reported				(83,397,473)
Prior Period Adjustment				97,457
Net Position (Deficit) - Beginning, as restated				(83,300,016)
Net Position (Deficit) - Ending				\$ (72,340,212)

The accompanying notes are an integral part of this statement.

RANKIN COUNTY SCHOOL DISTRICT
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2022

	General Fund	Sixteenth Section Principal Fund	Other Governmental Funds	Total Governmental Funds
Assets:				
Cash and cash equivalents	\$ 43,942,522	\$ 1,409,347	\$ 29,143,273	\$ 74,495,142
Investments	--	17,824,100	--	17,824,100
Due from other governments	2,616,795	--	3,518,887	6,135,682
Accrued interest receivable	--	32,496	--	32,496
Other receivables, net	--	--	3,915	3,915
Lease receivable	199,801	12,151,021	--	12,350,822
Due from other funds	2,899,986	--	--	2,899,986
Inventories	--	--	393,721	393,721
Total Assets	<u>\$ 49,659,104</u>	<u>\$ 31,416,964</u>	<u>\$ 33,059,796</u>	<u>\$ 114,135,864</u>
Liabilities, Deferred Inflows of Resources and Fund Balances:				
Liabilities:				
Accounts payable and accrued liabilities	\$ 7,395,339	\$ --	\$ 2,782,097	\$ 10,177,436
Due to other funds	--	--	2,899,986	2,899,986
Unearned revenue	27,635	--	--	27,635
Total Liabilities	<u>7,422,974</u>	<u>--</u>	<u>5,682,083</u>	<u>13,105,057</u>
Deferred Inflows of Resources:				
Leases	--	12,151,021	--	12,151,021
Total Deferred Inflow of Resources	<u>--</u>	<u>12,151,021</u>	<u>--</u>	<u>12,151,021</u>
Fund Balances:				
Non-spendable:				
Permanent fund principal	--	18,932,854	--	18,932,854
Inventory	--	--	393,721	393,721
Restricted:				
Unemployment benefits	--	--	408,060	408,060
Forestry improvements	--	--	221,700	221,700
Contractual commitments	--	--	9,530,355	9,530,355
Debt service	--	--	8,337,147	8,337,147
Grant activities	--	--	256,671	256,671
Food service	--	--	8,188,316	8,188,316
Assigned:				
School activities	3,238,183	--	--	3,238,183
District projects	485,719	--	--	485,719
Special education	29,449	--	--	29,449
Alternative school	34,587	--	--	34,587
At risk program	77,264	--	--	77,264
Extended day enrichment program	44,488	--	--	44,488
Self insurance - computers	658,769	--	--	658,769
Permanent fund	--	333,089	--	333,089
Gathering grounds local	--	--	29,825	29,825
Forestry improvements	--	--	2,748	2,748
R-Pal special	--	--	9,170	9,170
Unassigned	<u>37,667,671</u>	<u>--</u>	<u>--</u>	<u>37,667,671</u>
Total Fund Balances	<u>42,236,130</u>	<u>19,265,943</u>	<u>27,377,713</u>	<u>88,879,786</u>
Total Liabilities, Deferred inflows of Resources and Fund Balances	<u>\$ 49,659,104</u>	<u>\$ 31,416,964</u>	<u>\$ 33,059,796</u>	<u>\$ 114,135,864</u>

The accompanying notes are an integral part of this statement.

RANKIN COUNTY SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
JUNE 30, 2022

Total fund balances for governmental funds	\$ 88,879,786
--	---------------

Amounts reported for governmental activities in the Statement of Net Position
("SNP") are different because:

Capital assets used in governmental activities are not reported in the funds.	324,549,026
Liabilities due in one year are not recognized in the funds.	(9,825,374)
Payables for bond principal which are not due in the current period are not reported in the funds.	(164,895,000)
Payables for obligations under leases which are not due in the current period are not reported in the funds.	(241,496)
Payables for debt interest which are not due in the current period are not reported in the funds.	(480,570)
Payables for notes which are not due in the current period are not reported in the funds.	(15,620,000)
Payables for compensated absences which are not due in the current period are not reported in the funds.	(1,349,195)
Recognition of the School District's proportionate share of the net pension liability is not reported in the funds.	(233,761,922)
Deferred Inflows of Resources related to the pension plan are not reported in the funds.	(70,555,636)
Deferred Outflows of Resources related to the pension plan are not reported in the funds.	47,568,088
Bond premiums are amortized in the SNP but not in the funds.	(22,602,184)
Recognition of the School District's proportionate share of the net OPEB liability is not reported in the funds.	(12,614,227)
Deferred Inflows of Resources related to the OPEB plan are not reported in the funds.	(4,624,049)
Deferred Outflows of Resources related to the OPEB plan are not reported in the funds.	3,232,539
Rounding difference	<u>2</u>

Net position of governmental activities	\$ <u>(72,340,212)</u>
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The accompanying notes are an integral part of this statement.

RANKIN COUNTY SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

	General Fund	Sixteenth Section Principal Fund	Other Governmental Funds	Total Governmental Funds
Revenues:				
Local sources	\$ 74,295,556	\$ --	\$ 18,279,845	\$ 92,575,401
Change in fair market value	--	(1,199,570)	--	(1,199,570)
State sources	94,589,673	--	4,617,240	99,206,913
Federal sources	771,178	--	30,792,062	31,563,240
Sixteenth section sources	1,498,976	1,260,662	57,825	2,817,463
Total Revenues	<u>171,155,383</u>	<u>61,092</u>	<u>53,746,972</u>	<u>224,963,447</u>
Expenditures:				
Instruction	102,921,848	--	18,146,058	121,067,906
Support services	60,376,415	--	11,653,566	72,029,981
Noninstructional services	1,504,243	--	9,506,398	11,010,641
Sixteenth section	305,552	--	50,679	356,231
Facilities acquisition and construction	300,832	--	13,582,635	13,883,467
Debt service:				
Principal	965,963	--	8,885,000	9,850,963
Interest	24,579	--	8,865,215	8,889,794
Other	--	--	16,450	16,450
Total Expenditures	<u>166,399,432</u>	<u>--</u>	<u>70,706,001</u>	<u>237,105,433</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>4,755,951</u>	<u>61,092</u>	<u>(16,959,029)</u>	<u>(12,141,986)</u>
Other Financing Sources (Uses):				
Inception of leases	64,136	--	--	64,136
Insurance recovery	14,033	--	--	14,033
Sale of transportation equipment	26,957	--	--	26,957
Sale of other property	1,151,162	--	33,255	1,184,417
Transfers In	916,026	--	2,906,856	3,822,882
Transfers Out	(2,625,844)	(333,089)	(863,949)	(3,822,882)
Total Other Financing Sources (Uses)	<u>(453,530)</u>	<u>(333,089)</u>	<u>2,076,162</u>	<u>1,289,543</u>
Net Change in Fund Balances	<u>4,302,421</u>	<u>(271,997)</u>	<u>(14,882,867)</u>	<u>(10,852,443)</u>
Fund Balances:				
July 1, 2021, as previously reported	37,883,056	19,556,523	42,185,379	99,624,958
Prior period adjustment	50,653	(18,583)	37,065	69,135
July 1, 2021, as restated	<u>37,933,709</u>	<u>19,537,940</u>	<u>42,222,444</u>	<u>99,694,093</u>
Increase (decrease) in inventory	--	--	38,136	38,136
June 30, 2022	<u>\$ 42,236,130</u>	<u>\$ 19,265,943</u>	<u>\$ 27,377,713</u>	<u>\$ 88,879,786</u>

The accompanying notes are an integral part of this statement.

RANKIN COUNTY SCHOOL DISTRICT**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2022**

Net change in fund balances - total governmental funds \$ (10,852,443)

Amounts reported for governmental activities in the Statement of Activities
("SOA") are different because:

Capital outlays are not reported as expenses in the SOA.	15,740,900
The depreciation of capital assets used in governmental activities is not reported in the funds.	(8,880,837)
Trade-in or disposal of capital assets decrease net position in the SOA but not in the funds.	(15,162)
The gain or loss on the sale of capital assets is not reported in the funds.	(59,517)
All proceeds from the sale of capital assets are reported in the funds but not in the SOA.	(26,957)
Repayment of bond principal is an expenditure in the funds but is not an expense in the SOA.	4,530,000
Repayment of right-to-use lease principal is an expenditure in the funds but is not an expense in the SOA.	965,963
Repayment of loan principal is an expenditure in the funds but is not an expense in the SOA.	4,355,000
(Increase) decrease in accrued interest from beginning of period to end of period.	445,717
Change in inventory affects fund balance in the funds but affects expense in the SOA.	38,136
Compensated absences are reported as the amount earned in the SOA but as the amount paid in the funds.	(98,105)
Bond premiums are reported in the funds but not in the SOA.	889,040
Inception of leases do not provide revenue in the SOA, but are reported as current resources in the funds.	(64,136)
Amounts paid by employer as benefits come due subsequent to measurement date of NOL and before end of reporting period.	422,391
Pension contributions made after the measurement date but in current FY were de-expended & reduced NPL.	19,362,279
Pension expense relating to GASB 68 is recorded in the SOA but not in the funds.	(16,349,111)
Implicit rate subsidy fluctuation from one year to the next.	(164)
OPEB expense relating to GASB 75 is recorded in the SOA but not in the funds.	556,809
Rounding difference	1

Change in net position of governmental activities \$ 10,959,804

The accompanying notes are an integral part of this statement.

Rankin County School District

Notes to the Financial Statements
For the Year Ended June 30, 2022

Rankin County School District

Notes to the Financial Statements
For the Year Ended June 30, 2022

Note 1 - Summary of Significant Accounting Policies

The accompanying financial statements of the school district have been prepared in conformity with generally accepted accounting principles (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB). GASB is the accepted standard-setting body for governmental accounting and financial reporting principles. The most significant of the school district's accounting policies are described below.

A. Financial Reporting Entity

As defined by accounting principles generally accepted in the United States of America, the school district is considered a "primary government." The school district is governed by a five member board to which each member is elected by the citizens of each defined county district.

For financial reporting purposes, Rankin County School District has included all funds and organizations. The District has also considered all potential component units for which it is financially accountable and other organizations for which the nature and significance of their relationship with the District are such that exclusion would cause the District's financial statements to be misleading or incomplete. The Governmental Accounting Standards Board has set forth criteria to be considered in determining financial accountability. These criteria include appointing a voting majority of an organization's governing body and (1) the ability of the District to impose its will on that organization or (2) the potential for the organization to provide specific benefits to or impose specific financial burdens on the District.

B. Government-wide and Fund Financial Statements

Government-wide Financial Statements - The Statement of Net Position and the Statement of Activities report information on all of the non-fiduciary activities of the District. For the most part, the effect of inter-fund activity has been removed from these statements. Governmental activities, which normally are supported by tax and intergovernmental revenues, are reported separately from business type activities, which rely to a significant extent on fees and charges for support.

The Statement of Net Position presents the District's non-fiduciary assets, deferred outflows, liabilities, and deferred inflows with the difference reported as net position. Net position is reported in three categories:

1. Net investment in capital assets consists of capital assets, net of accumulated depreciation, and reduced by outstanding balances of bonds, notes and other debt attributable to the acquisition, construction or improvement of those assets.

Rankin County School District

Notes to the Financial Statements For the Year Ended June 30, 2022

2. Restricted net position results when constraints placed on net position use are either externally imposed or imposed by law through constitutional provisions or enabling legislation.
3. Unrestricted net position consists of net position not meeting the definition of the two preceding categories. Unrestricted net position often has constraints on resources imposed by management which can be removed or modified.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function, or segment, are offset by program revenues. Direct expenses are those clearly identifiable with a specific function. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and 2) grants, contributions and interest restricted to meeting the operational or capital requirements of a particular function. Property taxes and other items not included among program revenues are reported instead as general revenues.

Fund Financial Statements - Separate financial statements are provided for governmental funds. Major individual governmental funds are reported in separate columns in the fund financial statements. All remaining governmental funds are aggregated and reported as other governmental funds.

The school district reports the following major governmental funds:

General Fund - This is the school district's primary operating fund. The general fund is used to account for and report all financial resources not accounted for and reported in another fund.

Sixteenth Section Principal Fund - This permanent fund accounts for resources from sixteenth section lands that are legally restricted to the extent that only earnings, and not the principal, may be used for purposes that support the district's programs.

All other governmental funds not meeting the criteria established for major funds are presented in the other governmental column of the fund financial statements.

Additionally, the school district reports the following fund types:

GOVERNMENTAL FUNDS

Special Revenue Funds - Special Revenue Funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

Rankin County School District

Notes to the Financial Statements For the Year Ended June 30, 2022

Capital Projects Funds - Capital Project Funds are used to account for and report financial resources that are restricted, committed or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

Debt Service Funds - Debt Service Funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest.

Permanent Funds - Permanent Funds are used to account for and report resources that are restricted to the extent that only earnings, and not the principal, may be used for purposes that support the district's programs.

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

In the government-wide Statement of Net Position and Statement of Activities, governmental activities are presented using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned, and expenses are recorded when a liability is incurred or economic asset used, regardless of the timing of the related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Measurable means knowing or being able to reasonably estimate the amount. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days after year end. Expenditures (including capital outlay) are recorded when the related fund liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and judgments, are recorded only when payment is due.

Federal grants and assistance awards made on the basis of entitlement periods are recorded as receivables and revenues when entitlement occurs. Federal reimbursement type grants are recorded as revenues when the related expenditures are recognized. Use of grant resources is conditioned upon compliance with terms of the grant agreements and applicable federal regulations, which include subjecting grants to financial and compliance audits.

Rankin County School District

Notes to the Financial Statements For the Year Ended June 30, 2022

Property taxes, intergovernmental revenues (shared revenues, grants and reimbursements from other governments) and interest associated with the current fiscal period are all considered to be susceptible to accrual.

Ad valorem property taxes are levied by the governing authority of the county on behalf of the school district based upon an order adopted by the school board of the school district requesting an ad valorem tax effort in dollars. Since the taxes are not levied and collected by the school district, the revenues to be generated by the annual levies are not recognized until the taxes are actually collected by the tax levying authority.

Capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under leases are reported as other financing sources.

Under the terms of grant agreements, the District funds certain programs by a combination of specific cost-reimbursement grants and general revenues. Thus, when program expenses are incurred, there are both restricted and unrestricted net position available to finance the program. It is the District's policy to first apply cost-reimbursement grant resources to such programs and then general revenues.

The effect of inter-fund activity has been eliminated from the government-wide statements.

Revenues from the Mississippi Adequate Education Program are appropriated on a fiscal year basis and are recorded at the time the revenues are received from the State of Mississippi.

The account classifications used in the financial statements conform to the broad classifications recommended in *Governmental Accounting, Auditing, and Financial Reporting*, issued in 2012 by the Government Finance Officers Association and are consistent with the broad classifications recommended in *Financial Accounting for Local and State School Systems*, 2014, issued by the U.S. Department of Education.

D. Encumbrances

An encumbrance system is maintained to account for commitments or assignments resulting from approved purchase orders, work orders and contracts. However, the school district attempts to liquidate all encumbrances at year-end. Encumbrances outstanding at year-end are not reported within committed or assigned fund balances.

Rankin County School District

Notes to the Financial Statements For the Year Ended June 30, 2022

E. Assets, liabilities, deferred outflows/inflows, and net position/fund balances

1. Cash, Cash equivalents and Investments

Cash and cash equivalents

The district's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. The school district deposits excess funds in the financial institutions selected by the school board. State statutes specify how these depositories are to be selected.

Investments

The school district can invest its excess funds, as permitted by Section 29-3-113, Miss. Code Ann. (1972), in interest-bearing deposits or other obligations of the types described in Section 27-105-33, Miss. Code Ann. (1972), or in any other type investment in which any other agency, instrumentality or subdivision of the State of Mississippi may invest, except that 100% of said funds are authorized to be so invested.

For accounting purposes, certificates of deposit are classified as investments if they have an original maturity greater than three months when acquired.

Investments for the district are reported at fair market value.

2. Receivables and payables

Activities between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e. the current portion of inter-fund loans) or "advances to/from other funds" (i.e. the non-current portion of inter-fund loans). All other outstanding balances between funds are reported as "due to/from other funds."

Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources.

Rankin County School District

Notes to the Financial Statements For the Year Ended June 30, 2022

3. Due from Other Governments

Due from other governments represents amounts due from the State of Mississippi and various grants and reimbursements from other governments.

4. Inventories and Prepaid Items

Donated commodities are received from the USDA and are valued at USDA cost. Other inventories are valued at cost (calculated on the first-in, first-out basis). The costs of governmental fund type inventories are reported as expenditures when purchased.

Prepaid items, such as prepaid insurance, are not reported for governmental fund types since the costs of such items are accounted for as expenditures in the period of acquisition.

5. Restricted Assets

Certain resources set aside for repayment of debt are classified as restricted assets on the Statement of Net Position because their use is limited by applicable debt statutes. The unexpended bond and note proceeds of long-term debt is classified as restricted assets. Also, the nonexpendable portion of the Permanent Fund, if applicable, is classified as restricted assets because the 16th Section Principal fund is not available for use by the district except as provided for under state statute for loans from this fund.

6. Capital Assets

Capital assets include land, improvements to land, easements, water rights, timber rights, buildings, building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period. Capital assets are reported in the applicable governmental or business type activities columns in the government-wide Statement of Net Position. Capital assets are recorded at historical cost or estimated historical cost based on appraisals or deflated current replacement cost. Donated capital assets are recorded at estimated fair market value at the date of donation. The costs of normal maintenance and repair that do not add to the value of the asset or materially extend asset lives are not capitalized. Capital assets are defined by the District as assets with an initial, individual cost in excess of the thresholds in the table below.

Rankin County School District

Notes to the Financial Statements For the Year Ended June 30, 2022

Capital acquisition and construction are reflected as expenditures in the Governmental Fund statements and the related assets are reported as capital assets in the governmental activities column in the government-wide financial statements.

Depreciation is calculated on the straight-line basis for all assets, except land.

The following schedule details the capitalization thresholds:

		Capitalization Policy	Estimated Useful Life
Land	\$	0	0
Buildings		50,000	40 years
Building Improvements		25,000	20 years
Improvements other than buildings		25,000	20 years
Mobile equipment		5,000	5-10 years
Furniture and equipment		5,000	3-7 years
Intangible assets		**	**

(**) Intangible assets for the district represent right-to-use leased assets and are capitalized as a group for reporting purposes. The estimated useful life is the term of the lease agreement. There is no mandated maximum amortization period. Intangible assets with indefinite useful lives should not be amortized.

The term 'depreciation' includes the amortization of intangible assets.

7. Deferred outflows/inflows of resources

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

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate

Rankin County School District

Notes to the Financial Statements For the Year Ended June 30, 2022

financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The school district has three deferred inflow items which are presented as deferred inflow for pensions, deferred inflow for leases and deferred inflow for OPEB.

See Note 13 for further details.

8. Compensated Absences

Employees of the school district accumulate sick leave at a minimum amount as required by state law. A greater amount may be provided by school district policy provided that it does not exceed the provisions for leave as provided in Sections 25-3-93 and 25-3-95. Some employees are allowed personal leave and/or vacation leave in accordance with school district policy. The district pays for unused leave for employees as required by Section 37-7-307(5), Miss. Code Ann. (1972).

The liability for these compensated absences is recorded as a long-term liability in the government-wide statements. The current portion of this liability is estimated based on historical trends. In the fund financial statements, governmental funds report the liability for compensated absences from expendable available financial resources only if the payable has matured, for example, an employee retires.

9. Leases

The Governmental Accounting Standards Board (GASB) issued Statement No. 87, Leases (GASB 87) to establish a single leasing model for accounting and reporting purposes. This guidance is intended to enhance the accountability, consistency and comparability of lease activities reported by governments. GASB 87 was implemented during fiscal year 2022.

The school district uses 4.00% to calculate the present value of lease payments when the school district is the lessor in leases involving 16th Section lands. See Note 6 for details.

10. Long-term Liabilities and Bond Discounts/Premiums

In the government-wide 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

Rankin County School District

Notes to the Financial Statements For the Year Ended June 30, 2022

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.

11. 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 net position of the Public Employees' Retirement System (PERS) and additions to/deductions from PERS' net position have been determined on the same basis as they are reported by PERS. For this purpose, the benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

12. Postemployment Benefits Other Than Pensions (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the net position of the State and School Employees' Life and Health Plan (OPEB Plan) and additions to/deductions from the OPEB Plan's net position have been determined on the same basis as they are reported by the OPEB Plan. For this purpose, benefit payments are recorded when the OPEB benefits come due. Investments are reported at fair value as determined by the state.

13. Fund Balances

Fund balance for governmental funds is reported in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

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

Nonspendable fund balance includes items that cannot be spent. This includes activity that is not in a spendable form (inventories, prepaid amounts, long-term portion of loans/notes receivable, or property held for

Rankin County School District

Notes to the Financial Statements For the Year Ended June 30, 2022

resale unless the proceeds are restricted, committed, or assigned) and activity that is legally or contractually required to remain intact, such as a principal balance in a permanent fund.

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

Committed fund balance includes amounts that can be used only for the specific purposes pursuant to constraints imposed by a formal action of the School Board, the District's highest level of decision-making authority. This formal action is the approval of the type and amount of the commitment through a formal order of the school board. Currently there is no committed fund balance for this school district.

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

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

When an expenditure is incurred for purposes for which both restricted and unrestricted (committed, assigned, or unassigned) resources are available, it is the District's general policy to use restricted resources first. When expenditures are incurred for purposes for which unrestricted (committed, assigned, and unassigned) resources are available, and amounts in any of these unrestricted classifications could be used, it is the District's general policy to spend committed resources first, followed by assigned amounts, and then unassigned amounts.

The goal of the District is to maintain an unassigned fund balance in the District Maintenance Fund of at least 10% at fiscal year end of its total revenues.

Rankin County School District

Notes to the Financial Statements For the Year Ended June 30, 2022

14. Accounting Standards Update

GASB 87, Leases, was implemented during fiscal year 2022. The objective of this statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. This guidance is intended to enhance the accountability, consistency and comparability of lease activities reported by governments.

Note 2 - Cash and Cash Equivalents and Investments

The district follows the practice of aggregating the cash assets of various funds to maximize cash management efficiency and returns. Restrictions on deposits and investments are imposed by statutes as follows:

Deposits. The school board must advertise and accept bids for depositories no less than once every three years as required by Section 37-7-333, Miss. Code Ann. (1972). The collateral pledged for the school districts' deposits in financial institutions is held in the name of the State Treasurer under a program established by the Mississippi State Legislature and is governed by Section 27-105-5, Miss. Code Ann. (1972). Under this program, the entity's funds are protected through a collateral pool administered by the State Treasurer. Financial institutions holding deposits of public funds must pledge securities as collateral against those deposits. In the event of failure of a financial institution, securities pledged by that institution would be liquidated by the State Treasurer to replace the public deposits not covered by the Federal Deposit Insurance Corporation.

Investments. Section 29-3-113 and 37-59-43, Miss. Code Ann. (1972), authorizes the school board to invest excess funds in the types of investments authorized by Section 27-105-33(d) and (e), Miss. Code Ann. (1972). This section permits the following types of investments: (a) certificates of deposit or interest bearing accounts with qualified state depositories; (b) direct United States Treasury obligations; (c) United States Government agency, United States Government instrumentality or United States Government sponsored enterprise obligations, not to exceed fifty percent of all monies invested with maturities of thirty days or longer; (d) direct security repurchase agreements and reverse direct security repurchase agreements of any federal book entry of only those securities enumerated in (b) and (c) above; (e) direct obligations issued by the United States of America that are deemed to include securities of, or other interests in, any open-end or closed-end management type investment company or investment trust approved by the State Treasurer and the Executive Director of the Department of Finance and Administration, not to exceed twenty percent of invested excess funds. Investment income on bond funds (Capital Projects), bond sinking funds (Debt Service Funds) and

Rankin County School District

Notes to the Financial Statements For the Year Ended June 30, 2022

sixteenth section principal funds (Permanent Funds) must be credited to those funds. Investment income of \$100 or more of any fund must be credited to that fund. Investment income of less than \$100 can be credited to the General Fund.

Cash and Cash Equivalents

The carrying amount of the school district's deposits with financial institutions reported in the governmental funds was \$74,495,142.

Custodial Credit Risk - Deposits. Custodial credit risk is defined as the risk that, in the event of the failure of a financial institution, the district will not be able to recover deposits or collateral securities that are in the possession of an outside party. The district does not have a deposit policy for custodial credit risk. In the event of failure of a financial institution, securities pledged by that institution would be liquidated by the State Treasurer to replace the public deposits not covered by the Federal Deposit Insurance Corporation. Deposits above FDIC coverage are collateralized by the pledging financial institution's trust department or agent in the name of the Mississippi State Treasurer on behalf of the district. As of June 30, 2022, none of the district's bank balance of \$81,923,677 was exposed to custodial credit risk.

Investments

As of June 30, 2022, the district had the following investments.

Investment Type	Rating	Maturities (in years)	Fair Value
Federal Home Loan Bank	AA+	1 to 7 years	\$ <u>17,824,100</u>

The district categorizes its fair value measurement within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The district has the following recurring fair value measurements as of June 30, 2022:

Federal Home Loan Bank type of investments of \$17,824,100 are valued using quoted market prices (Level 1 inputs)

Interest Rate Risk. The district does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Rankin County School District

Notes to the Financial Statements For the Year Ended June 30, 2022

Credit Risk. State law limits investments to those prescribed in Sections 27-105-33(d) and 27-105-33(e), Miss. Code Ann. (1972). The district does not have a formal investment policy that would further limit its investment choices or one that addresses credit risk.

Custodial Credit Risk - Investments. Custodial credit risk is defined as the risk that, in the event of the failure of the counterparty, the district will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The district does not have a formal investment policy that addresses custodial credit risk.

Concentration of Credit Risk. Disclosures of investments by amount and issuer for any issuer that represents five percent or more of total investments is required. This requirement does not apply to investments issued or explicitly guaranteed by the U.S. government, investments in mutual funds and external investment pools, and other pooled investments.

Note 3 - Inter-fund Receivables, Payables and Transfers

The following is a summary of inter-fund transactions and balances:

A. Due From/To Other Funds

Receivable Fund	Payable Fund	Amount
General Fund	Other Governmental Funds	\$ 2,899,986

The amounts primarily represent inter-fund balances created by loans from the General Fund to special revenue funds to provide adequate cash flow for those funds operating on an expenditure reimbursement basis. Cash is loaned to the funds for operational purposes, and the loans are repaid after reimbursement for grant expenditures is received.

Rankin County School District

Notes to the Financial Statements
For the Year Ended June 30, 2022

B. Inter-fund Transfers

Transfers In	Transfers Out	Amount
General Fund	Sixteenth Section Principal Fund	\$ 333,089
	Other Governmental Funds	582,937
Other Governmental Funds	General Fund	2,625,844
	Other Governmental Funds	281,012
Total		<u>\$ 3,822,882</u>

Operating transfers were primarily for the following: indirect cost transfers, vocational and special education transfers, the transfer of expendable sixteenth section sources, debt service transfers, and other routine operating transfers.

Note 4 - Restricted Assets

The restricted assets represent the cash and investment balances, totaling \$1,409,347 and \$17,824,100 respectively, of the Sixteenth Section Principal Fund (Permanent Fund) which is legally restricted and may not be used for purposes that support the district's programs.

The restricted assets represent the unexpended bond proceeds in the form of cash balances of \$9,387,469, of the 2019 Construction Fund.

Rankin County School District

Notes to the Financial Statements For the Year Ended June 30, 2022

Note 5 - Capital Assets

The following is a summary of changes in capital assets for governmental activities:

	Balance 7-1-2021	Additions	Deletions	Completed Construction	Adjustments	Balance 6-30-2022
Non-depreciable capital assets:						
Land	\$ 10,417,388					10,417,388
Construction in progress	133,707,703	13,767,259		(111,277,862)		36,197,100
Total non-depreciable capital assets	144,125,091	13,767,259	0	(111,277,862)	0	46,614,488
Depreciable capital assets:						
Buildings	232,468,644			111,277,862		343,746,506
Building improvements	17,545,340	116,208				17,661,548
Mobile equipment	20,589,323	1,352,674	865,743		36,957	21,113,211
Furniture and equipment	7,331,611	440,623	236,817		(36,957)	7,498,460
Intangible right to use equipment		64,136			397,972	462,108
Total depreciable capital assets	277,934,918	1,973,641	1,102,560	111,277,862	397,972	390,481,833
Less accumulated depreciation for:						
Buildings	79,276,454	6,657,295				85,933,749
Building improvements	4,661,171	686,584				5,347,755
Mobile equipment	14,646,325	956,556	779,269		5,227	14,828,839
Furniture and equipment	6,083,432	388,112	221,655		(5,227)	6,244,662
Intangible right to use equipment		192,290				192,290
Total accumulated depreciation	104,667,382	8,880,837	1,000,924	0	0	112,547,295
Total depreciable capital assets, net	173,267,536	(6,907,196)	101,636	111,277,862	397,972	277,934,538
Governmental activities capital assets, net	\$ 317,392,627	6,860,063	101,636	0	397,972	324,549,026

Adjustments were made to properly present capital assets at fiscal year end.

Depreciation expense was charged to the following governmental functions:

	Amount
Instructional	\$ 5,397,988
Support services	2,643,372
Non-instructional	839,477
Total depreciation expense	\$ 8,880,837

Rankin County School District

Notes to the Financial Statements For the Year Ended June 30, 2022

The details of construction-in-progress are as follows:

Governmental Activities:	Spent to June 30, 2022	Remaining Commitments
Brandon Middle School Addition	\$ 21,850,824	2,141,777
Florence High School Addition	10,859,144	335,965
Northwest Rankin High School - Stadium Entrance	1,096,960	724,378
Pisgah High School Addition	104,829	50,000
Brandon High School Track	70,392	1,300,000
Mc Laurin High School PE Building	701,060	242,434
Brandon High School Parking Lot	1,144,949	83,492
Learning Center Renovation	368,942	1,588,117
Total	<u>\$ 36,197,100</u>	<u>6,466,163</u>

Construction projects included in governmental activities are funded with general obligation bonds proceeds.

Note 6 - Leases

As Lessor:

Sixteenth Section Lands

Sixteenth section school lands, or lands granted in lieu thereof, constitute property held in trust for the benefit of the public schools. The school board, under the general supervision of the Office of the Secretary of State, has control and jurisdiction of said school trust lands and of all funds arising from any disposition thereof. It is the duty of the school board to manage the school trust lands and all funds arising therefrom as trust property. Accordingly, the board shall assure that adequate compensation is received for all uses of the trust lands, except for uses by the public schools.

The school district uses the rate of 4% interest to calculate the present value of sixteenth section lease rental payments. The school district's financial statements have not been restated nor has a cumulative effect been reflected for the restatement of the beginning net position of the school district.

The school district, acting as lessor, has entered in 330 leases involving the leasing of the right to use Sixteenth Section school lands. Such leases are for a term that corresponds with state law in accordance with the type of lease executed. The school district has included in its financial

Rankin County School District

Notes to the Financial Statements For the Year Ended June 30, 2022

statements at year end the net present value of future lease payments as a lease receivable and as deferred inflows of resources.

In fiscal year 2022, the school district recognized \$1,142,651 in revenue related to Sixteenth section land leases.

Note 7 - Long-term liabilities

The following is a summary of changes in long-term liabilities and other obligations for governmental activities:

	Balance 7-1-2021	Additions	Reductions	Adjustments	Balance 6-30-2022	Amounts due within one year
A. General obligation bonds payable	\$ 174,190,000		4,530,000		169,660,000	4,765,000
B. Three mill notes payable	24,440,000		4,355,000		20,085,000	4,465,000
C. Obligations under lease payable	773,673		773,673		0	
D. Obligations under leases		64,136	192,290	369,650	241,496	163,447
E. Compensated absences payable	1,322,100	98,105			1,420,205	71,010
Total	\$ 200,725,773	162,241	9,850,963	369,650	191,406,701	9,464,457

Adjustments were made to correctly present obligations under leases.

	Balance 7-1-2021	Reductions	Balance 6-30-2022
Premiums on bonds	\$ 23,400,295	858,729	22,541,566
Premiums on notes	90,929	30,311	60,618
Total	\$ 23,491,224	889,040	22,602,184

A. General obligation bonds payable

General obligation bonds are direct obligations and pledge the full faith and credit of the school district. General obligation bonds currently outstanding are as follows:

Description	Interest Rate	Issue Date	Maturity Date	Amount Issued	Amount Outstanding
General obligation bonds, Series 2017	3.50-5.00%	06-20-17	06-20-42	\$ 100,750,000	95,365,000
General obligation bonds, Series 2019	4.00-5.00%	02-26-19	06-01-43	77,750,000	74,295,000
				<u>\$ 178,500,000</u>	<u>169,660,000</u>

Rankin County School District

Notes to the Financial Statements For the Year Ended June 30, 2022

The following is a schedule by years of the total payments due on this debt:

1. General obligation bond issue of 2017:

Year Ending June 30	Principal	Interest	Total
2023	\$ 2,905,000	4,344,125	7,249,125
2024	3,050,000	4,195,250	7,245,250
2025	3,210,000	4,038,750	7,248,750
2026	3,375,000	3,874,125	7,249,125
2027	3,545,000	3,701,125	7,246,125
2028 - 2032	20,630,000	15,606,900	36,236,900
2033 - 2037	25,825,000	10,407,725	36,232,725
2038 - 2042	32,825,000	3,407,325	36,232,325
Total	\$ 95,365,000	49,575,325	144,940,325

This debt will be retired from the 2017 Bond Issue Retirement Fund.

2. General obligation bond issue of 2019:

Year Ending June 30	Principal	Interest	Total
2023	\$ 1,860,000	3,511,550	5,371,550
2024	1,955,000	3,418,550	5,373,550
2025	2,055,000	3,320,800	5,375,800
2026	2,160,000	3,218,050	5,378,050
2027	2,270,000	3,110,050	5,380,050
2028 - 2032	13,225,000	13,726,500	26,951,500
2033 - 2037	16,990,000	10,062,500	27,052,500
2038 - 2042	21,455,000	5,662,500	27,117,500
2043	12,325,000	493,000	12,818,000
Total	\$ 74,295,000	46,523,500	120,818,500

This debt will be retired from the 2019 Bond Issue Retirement Fund.

Rankin County School District

Notes to the Financial Statements For the Year Ended June 30, 2022

Total general obligation bond payable payments for all issues:

Year Ending June 30	Principal	Interest	Total
2023	\$ 4,765,000	7,855,675	12,620,675
2024	5,005,000	7,613,800	12,618,800
2025	5,265,000	7,359,550	12,624,550
2026	5,535,000	7,092,175	12,627,175
2027	5,815,000	6,811,175	12,626,175
2028 - 2032	33,855,000	29,333,400	63,188,400
2033 - 2037	42,815,000	20,470,225	63,285,225
2038 - 2042	54,280,000	9,069,825	63,349,825
2043	12,325,000	493,000	12,818,000
Total	\$ 169,660,000	96,098,825	265,758,825

The amount of bonded indebtedness that can be incurred by the school district is limited by Sections 37-59-5 and 37-59-7, Miss. Code Ann. (1972). Total outstanding bonded indebtedness during a year can be no greater than 15% of the assessed value of the taxable property within such district, according to the then last completed assessment for taxation, unless certain conditions, as set forth in Section 37-59-7, Miss. Code Ann. (1972) have been met. As of June 30, 2022, the amount of outstanding bonded indebtedness was equal to 11.18% of property assessments as of October 1, 2021.

B. Three mill notes payable

Debt currently outstanding is as follows:

Description	Interest Rate	Issue Date	Maturity Date	Amount Issued	Amount Outstanding
2013 Three Mill Note	2.25-3.0%	08-01-13	08-01-23	\$ 12,000,000	2,665,000
2015 Three Mill Refunding Note	2.0-5.0%	06-30-15	08-01-26	9,405,000	5,515,000
2015 Three Mill Note	1.85%	06-01-15	06-01-27	8,000,000	3,650,000
2018 EEF Note	3.12%	06-01-18	06-01-28	4,905,000	3,120,000
2020 Limited Tax Note	1.23%	08-01-20	08-01-25	4,100,000	3,310,000
2020 A Limited Tax Note	1.59%	08-01-20	08-01-30	2,000,000	1,825,000
Total				\$ 40,410,000	20,085,000

1. Three mill note payable issued in 2013:

Year Ending June 30	Principal	Interest	Total
2023	\$ 1,315,000	60,225	1,375,225
2024	1,350,000	20,250	1,370,250
Total	\$ 2,665,000	80,475	2,745,475

Rankin County School District**Notes to the Financial Statements
For the Year Ended June 30, 2022**

This debt will be retired from the 3 Mill 10 Year (2014) Fund.

2. Three mill refunding note payable issued in 2015:

Year Ending June 30	Principal	Interest	Total
2023	\$ 995,000	238,675	1,233,675
2024	1,045,000	187,675	1,232,675
2025	1,100,000	161,550	1,261,550
2026	1,155,000	106,550	1,261,550
2027	1,220,000	48,800	1,268,800
Total	\$ <u>5,515,000</u>	<u>743,250</u>	<u>6,258,250</u>

This debt will be retired from the Three Mill Notes 2006 Fund.

3. Three mill note payable issued in 2015:

Year Ending June 30	Principal	Interest	Total
2023	\$ 690,000	95,131	785,131
2024	710,000	77,191	787,191
2025	730,000	58,731	788,731
2026	750,000	39,751	789,751
2027	770,000	20,251	790,251
Total	\$ <u>3,650,000</u>	<u>291,055</u>	<u>3,941,055</u>

This debt will be retired from the Three Mill 12 Year 2016 Fund.

4. Three mill note payable issued in 2018:

Year Ending June 30	Principal	Interest	Total
2023	\$ 480,000	97,250	577,250
2024	495,000	82,289	577,289
2025	510,000	66,860	576,860
2026	530,000	50,963	580,963
2027	545,000	34,443	579,443
2028	560,000	17,455	577,455
Total	\$ <u>3,120,000</u>	<u>349,260</u>	<u>3,469,260</u>

Rankin County School District

Notes to the Financial Statements For the Year Ended June 30, 2022

This debt will be retired from the EEF Building and Buses Fund.

5. Three mill note payable issued in 2020:

Year Ending June 30	Principal	Interest	Total
2023	\$ 805,000	35,762	840,762
2024	820,000	25,769	845,769
2025	835,000	15,590	850,590
2026	850,000	5,228	855,228
Total	\$ <u>3,310,000</u>	<u>82,349</u>	<u>3,392,349</u>

This debt will be retired from the 3 Mill 5 Year (2020) Fund.

6. Three mill note payable issued in 2020-A:

Year Ending June 30	Principal	Interest	Total
2023	\$ 180,000	27,587	207,587
2024	185,000	24,685	209,685
2025	190,000	21,704	211,704
2026	195,000	18,643	213,643
2027	205,000	22,379	227,379
2028 - 2031	870,000	21,147	891,147
Total	\$ <u>1,825,000</u>	<u>136,145</u>	<u>1,961,145</u>

This debt will be retired from the 3 Mill 10 Year (2020A) Fund.

Total three mill notes payable payments for all issues:

Year Ending June 30	Principal	Interest	Total
2023	\$ 4,465,000	554,630	5,019,630
2024	4,605,000	417,859	5,022,859
2025	3,365,000	324,435	3,689,435
2026	3,480,000	221,135	3,701,135
2027	2,740,000	125,873	2,865,873
2028 - 2031	1,430,000	38,602	1,468,602
Total	\$ <u>20,085,000</u>	<u>1,682,534</u>	<u>21,767,534</u>

Rankin County School District

Notes to the Financial Statements
For the Year Ended June 30, 2022

C. Obligations Under Leases Payable

The school district has entered into lease agreements as lessee for financing the acquisition of computers at a cost of \$2,288,347.

Description	Interest Rate	Issue Date	Maturity Date	Amount Issued	Amount Outstanding
Master Lease - 2019 Apple computers	2.91%	07-17-19	07-17-21	\$ 2,288,347	0

This debt was paid off and retired from the District Maintenance Fund.

The school district uses the straight-line method of amortization for the lease payments which is not in accordance with accounting principles generally accepted in the United States of America. However, the difference between the effective interest method and the straight-line method is not considered material.

D. Obligations Under Leases

The school district has entered into lease agreements as lessee for financing the acquisition of computers at a cost of \$433,786.

Description	Interest Rate	Issue Date	Maturity Date	Amount Issued	Amount Outstanding
Copiers	4%	07-01-21	Various	\$ 433,786	241,496

The following is a schedule by years of the total payments due on this debt:

Year Ending June 30	Principal	Interest	Total
2023	\$ 163,447	7,385	170,832
2024	45,583	2,037	47,620
2025	17,613	940	18,553
2026	13,065	359	13,424
2027	1,788	15	1,803
Total	\$ 241,496	10,736	252,232

This debt will be retired from the District Maintenance Fund.

E. Compensated absences payable

As more fully explained in Note 1(E)(8), compensated absences payable is adjusted on an annual basis as required by Section 37-7-307(5), Miss. Code Ann. (1972). Compensated absences will be paid from the fund from which the employees' salaries were paid.

Rankin County School District

Notes to the Financial Statements
For the Year Ended June 30, 2022

Note 8 - Defined Benefit Pension Plan

General Information about the Pension Plan

Plan Description. The school district contributes to the Public Employees' Retirement System of Mississippi (PERS), a cost-sharing multiple-employer defined benefit pension plan. PERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Plan provisions and the Board of Trustees' authority to determine contribution rates are established by Miss. Code Ann. Section 25-11-1 et seq., (1972, as amended) and may be amended only by the Mississippi Legislature. PERS issues a publicly available financial report that includes financial statements and required supplementary information. That report is available at www.pers.ms.gov.

Benefits provided. Membership in PERS is a condition of employment granted upon hiring for qualifying employees and officials of the State of Mississippi, state universities, community and junior colleges, and teachers and employees of the public school districts. For those persons employed by political subdivisions and instrumentalities of the State of Mississippi, membership is contingent upon approval of the entity's participation in PERS by the PERS' Board of Trustees. If approved, membership for the entity's employees is a condition of employment and eligibility is granted to those who qualify upon hiring. Participating members who are vested and retire at or after age 60 or those who retire regardless of age with at least 30 years of creditable service (25 years of creditable service for employees who became members of PERS before July 1, 2011) are entitled, upon application, to an annual retirement allowance payable monthly for life in an amount equal to 2.0 percent of their average compensation for each year of creditable service up to and including 30 years (25 years for those who became members of PERS before July 1, 2011), plus 2.5 percent for each additional year of creditable service with an actuarial reduction in the benefit for each year of creditable service below 30 years or the number of years in age that the member is below 65, whichever is less. Average compensation is the average of the employee's earnings during the four highest compensated years of creditable service. Benefits vest upon completion of eight years of membership service (four years of membership service for those who became members of PERS before July 1, 2007). PERS also provides certain death and disability benefits. A Cost-of-Living Adjustment (COLA) payment is made to eligible retirees and beneficiaries. The COLA is equal to 3.0 percent of the annual retirement allowance for each full fiscal year of retirement up to the year in which the retired member reaches age 60 (55 for those who became members of PERS before July 1, 2011), with 3.0 percent compounded for each fiscal year thereafter.

Contributions. PERS members are required to contribute 9.00% of their annual covered salary, and the school district is required to contribute at an actuarially determined rate. The employer's rate as of June 30, 2022 was 17.40% of annual covered payroll. Plan provisions and the Board of Trustees' authority to determine contribution rates are established by Section 25-11-1 of the Mississippi Code of 1972, as amended, and may be

Rankin County School District

Notes to the Financial Statements For the Year Ended June 30, 2022

amended only by the Mississippi Legislature. The school district's contributions to PERS for the fiscal years ending June 30, 2022, 2021, and 2020, were \$19,362,279, \$18,297,473, and \$18,154,807, respectively, which equaled the required contributions for each year.

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

At June 30, 2022, the school district reported a liability of \$233,761,922 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportion of the net pension liability was based on a projection of the school district's long-term share of contribution to the pension plan relative to projected contributions of all participating entities, actuarially determined. The school district's proportionate share used to calculate the June 30, 2022 net pension liability was 1.581563 percent, which was based on a measurement date of June 30, 2021. This was an increase of 0.014635 percent from its proportionate share used to calculate the June 30, 2021 net pension liability, which was based on a measurement date of June 30, 2020.

For the year ended June 30, 2022, the District recognized pension expense of \$16,349,111. At June 30, 2022 the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 1,594,958	\$
Net difference between projected and actual earnings on pension plan investments	13,355,579	
Changes of assumptions	708,578	
Changes in proportion and differences between District contributions and proportionate share of contributions	12,546,694	70,555,636
District contributions subsequent to the measurement date	19,362,279	
Total	\$ 47,568,088	\$ 70,555,636

\$19,362,279 reported as deferred outflows of resources related to pensions resulting from school district contributions subsequent to the measurement date will be recognized as a reduction to the net pension liability in the year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Rankin County School District

Notes to the Financial Statements For the Year Ended June 30, 2022

Year Ending June 30:		
2023	\$	(4,820,842)
2024		(6,104,242)
2025		(10,446,191)
2026		(20,978,552)
Total	\$	<u>(42,349,827)</u>

Actuarial assumptions. The total pension liability as of June 30, 2021 was determined by actuarial valuation prepared as of June 30, 2020, by the new actuarial assumptions adopted by the Board subsequent to the June 30, 2020 valuation based on the experience investigation for the four-year period ending June 30, 2020, and by the investment experience for the fiscal year ending June 30, 2021. The following actuarial assumptions are applied to all periods included in the measurement:

Inflation	2.40 percent
Salary increases	2.65 – 17.90 percent, including inflation
Investment rate of return	7.55 percent, net of pension plan investment expense, including inflation

Mortality rates for service retirees 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 for disability retirees were based on the PubG.H-2010 Disabled Table adjusted 134% for males and 121% for females. Mortality rates for Contingent Annuitants were based on the PubS.H-2010(B) Contingent Annuitant Table, adjusted 97% for males and 110% for females. Mortality rates will be projected generationally using the MP-2020 projection scale to account for future improvements in life expectancy.

The actuarial assumptions used for the purposes of determining the total pension liability were based on the results of an actuarial experience study for the period July 1, 2016 and June 30, 2020. The experience report is dated April 20, 2021.

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

Rankin County School District

Notes to the Financial Statements
For the Year Ended June 30, 2022

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Domestic Equity	27.00%	4.60%
International Equity	22.00%	4.50%
Global Equity	12.00%	4.80%
Fixed Income	20.00%	-0.25%
Real Estate	10.00%	3.75%
Private Equity	8.00%	6.00%
Cash Equivalents	1.00%	-1.00%
Total	100%	

Discount rate. The discount rate used to measure the total pension liability was 7.55 percent. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate (9.00%) and that employer contributions will be made at the current contribution rate (17.40%). Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the District's proportionate share of the net pension liability to changes in the discount rate. The following table presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.55%, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage lower (6.55%) or 1-percentage-point higher (8.55%) than the current rate:

	1% Decrease (6.55%)	Current Discount Rate (7.55%)	1% Increase (8.55%)
District's proportionate share of the net pension liability	\$ 331,061,687	\$ 233,761,922	\$ 153,579,178

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

Rankin County School District

Notes to the Financial Statements
For the Year Ended June 30, 2022

Note 9 - Other Postemployment Benefits (OPEB)

General Information about the OPEB Plan.

Plan description. State law mandates that all state, public education, library, junior and community college and retiring employees be offered health and life benefit coverage through the State and School Employees' Life and Health Insurance Plan (the Plan). The Plan was established by Section 25-15-3 et. seq., Mississippi Code Ann. (1972), which may be amended only by the State Legislature. The State and School Employees' Health Insurance Management Board (the Board) administers the Plan. The Board has the sole legal authority to promulgate rules and regulations governing the operations of the Plan within the confines of the law governing the Plan. The Plan is self-insured and is financed through premiums collected from employers, employees, retirees and COBRA participants. The Plan provides for Other Postemployment Benefits (OPEB) as a multiple-employer defined benefit OPEB plan. The plan issues a publicly available financial report that can be obtained at <http://knowyourbenefits.dfa.ms.gov/>.

Benefits provided.

The Plan was formed by the State Legislature to provide group health and life benefits to full-time active and retired employees of the State, agencies, universities, community/junior colleges, public school districts and public libraries. In addition, the spouse and/or children of covered employees and retirees, as well as surviving spouses and COBRA participants, may be eligible for health insurance coverage under the Plan. Benefits of the OPEB Plan consist of an implicit rate subsidy, which is essentially the difference between the average cost of providing health care benefits to retirees under age 65 and the average cost of providing health care benefits to all participants when premiums paid by retirees are not age adjusted. Employees' premiums are funded primarily by their employers. Retirees must pay their own premiums, as do active employees for spouse and dependent medical coverage. The Board has the sole authority for setting life and health insurance premiums for the Plan. Per Section 12-15-15 (10) Mississippi Code Ann. (1972), a retired employee electing to purchase retiree life and health insurance must pay the full cost of such insurance premium. If the Board determined actuarially that the premium paid by the participating retirees adversely affects the overall cost of the Plan to the State, then the Board may impose a premium surcharge, not to exceed 15%, upon such participating retired employees who are under the age for Medicare eligibility and who are initially employed before January 1, 2006. For participating retired employees who are under the age for Medicare eligibility and who are initially employed on or after January 1, 2006, the Board may impose a premium surcharge in an amount the Board determined actuarially to cover the full cost of insurance. The Plan offers a Base option and a Select option for health benefits for non-Medicare participants. The Plan includes a separate coverage level for Medicare eligible retirees, Medicare Eligible surviving spouses, and Medicare eligible dependents of retirees and surviving spouses.

Rankin County School District

Notes to the Financial Statements For the Year Ended June 30, 2022

Contributions.

The Board has the sole authority for setting life and health insurance premiums for the Plan. The required premiums vary based on the plan selected and the type of participant. Employers pay no premiums for retirees while employees' premiums are funded primarily by their employer. Contributions to the OPEB plan from the District were \$422,391 for the year ended June 30, 2022.

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources related to OPEB

At June 30, 2022, the District reported a liability of \$13,138,591 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2021, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date. The basis for the District's proportion is determined by comparing the employer's average monthly employees participating in the Plan with the total average employees participating in the Plan in the fiscal year of all employers. The allocation was utilized because the level of premiums contributed by each employer is the same for any employee regardless of plan participation elections made by the employee. At the measurement date of June 30, 2021, the District's proportion was 2.04116175 percent. This was an increase of 0.03445171 percent from the proportionate share as of the measurement date of June 30, 2020.

For the year ended June 30, 2022, the District recognized OPEB expense of (\$556,809). At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

		Deferred Outflows of Resources		Deferred Inflows of Resources
Difference between expected and actual experience	\$	14,288	\$	4,108,267
Changes in assumptions		2,127,891		444,361
Net difference between projected and actual earnings on OPEB plan investments		612		
Changes in proportion and differences between District contributions and proportionate share of contributions		667,357		71,421
District contributions subsequent to the measurement date		422,391		
Total	\$	3,232,539	\$	4,624,049

Rankin County School District

Notes to the Financial Statements For the Year Ended June 30, 2022

\$422,391 reported as deferred outflows of resources related to OPEB resulting from school district contributions subsequent to the measurement date will be recognized as a reduction to the net OPEB liability in the year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ending June 30:		
2023	\$	(407,965)
2024		(381,078)
2025		(304,427)
2026		(448,087)
2027		(272,344)
Total	\$	<u>(1,813,901)</u>

Actuarial assumptions. The total OPEB liability was determined by an actuarial valuation as of June 30, 2021, using the following key actuarial assumptions and other inputs:

Inflation	2.40 percent
Salary increases	2.65 - 17.90 percent, including wage inflation
Municipal Bond Index Rate	
Measurement Date	2.13%
Prior Measurement Date	2.19%
Year FNP is projected to be depleted	
Measurement Date	2021
Prior Measurement Date	2020
Single Equivalent Interest Rate, net of OPEB plan investment expense, including inflation	
Measurement Date	2.13%
Prior Measurement Date	2.19%
Health Care Cost Trends	
Medicare Supplement Claims	6.50% for 2022 decreasing to an
Pre-Medicare	ultimate rate of 4.50% by 2030

Rankin County School District

Notes to the Financial Statements For the Year Ended June 30, 2022

Mortality rates for service retirees 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 for disability retirees were based on the PubG.H-2010 Disabled Table adjusted 134% for males and 121% for females. Mortality rates for Contingent Annuitants were based on the PubS.H-2010(B) Contingent Annuitant Table, adjusted 97% for males and 110% for females. Mortality rates will be projected generationally using the MP-2020 projection scale to account for future improvements in life expectancy.

The demographic actuarial assumptions used in the June 30, 2021 valuation were based on the results of an actuarial experience study dated April 20, 2021.

The remaining actuarial assumptions (e.g., initial per capita costs, health care cost trends, rate of plan participation, rates of plan election, etc.) used in the June 30, 2021 valuation were based on a review of recent plan experience done concurrently with the June 30, 2021 valuation.

The long-term expected rate of return on OPEB plan investments is 4.50%.

Discount rate. The discount rate used to measure the total OPEB liability at June 30, 2021 was 2.13 percent. Since the Prior Measurement Date, the Discount Rate has changed from 2.19% to 2.13%.

The trust was established on June 28, 2018 with an initial contribution of \$1,000,000. As of June 30, 2021, the trust has \$1,044,424. The fiduciary net position is projected to be depleted immediately, therefore, the Municipal Bond Index Rate is used in the determination of the discount rate for both the June 30, 2020 and the June 30, 2021 total OPEB liability. The discount rate used to measure the total OPEB liability at June 30, 2021 was based on a monthly average of the Bond Buyer General Obligation 20-year Municipal Bond Index Rate.

Sensitivity of the District's proportionate share of the net OPEB liability to changes in the discount rate. The following presents the District's proportionate share of the net OPEB liability, as well as what the District's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.13 percent) or 1-percentage point higher (3.13 percent) than the current discount rate:

		1% Decrease (1.13%)		Discount Rate (2.13%)		1% Increase (3.13%)
Net OPEB liability	\$	14,542,543	\$	13,138,591	\$	11,941,511

Rankin County School District

Notes to the Financial Statements
For the Year Ended June 30, 2022

Sensitivity of the District's proportionate share of the net OPEB liability to changes in the healthcare cost trend rates. The following presents the District's proportionate share of the net OPEB liability, as well as what the District's proportionate share of the net 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:

		1% Decrease	Healthcare Cost Trend Rates Current	1% Increase
Net OPEB liability	\$	12,169,733	\$ 13,138,591	\$ 14,235,021

OPEB plan net position. Detailed information about the OPEB plan's net position is available in a separately issued report that can be found at <http://knowyourbenefits.dfa.ms.gov/>.

Note 10 - Risk Management

The school district is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The district carries commercial insurance for these risks. Settled claims resulting from these insured risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Note 11 - Contingencies

Federal Grants - The school district has received federal grants for specific purposes that are subject to audit by the grantor agencies. Entitlements to these resources are generally conditional upon compliance with the terms and conditions of the grant agreements and applicable federal regulations, including the expenditure of resources for allowable purposes. Any disallowances resulting from the grantor audit may become a liability of the school district.

Litigation - The school district is party to legal proceedings, many of which occur in the normal course of governmental operations. It is not possible at the present time to estimate the outcome or liability, if any, of the school district with respect to the various proceedings. However, the school district's legal counsel believes that ultimate liability resulting from these lawsuits will not have a material adverse effect on the financial condition of the school district.

Note 12 - Other Commitments

Commitments under construction contracts are described in Note 5.

Rankin County School District

Notes to the Financial Statements
For the Year Ended June 30, 2022

Note 13 - Effect of Deferred Amounts on Net Position

The unrestricted net position amount of (\$230,463,645) includes the effect of deferring the recognition of expenses resulting from a deferred outflow from pensions. A portion of the deferred outflows of resources related to pension in the amount of \$19,362,279 resulting from the school district contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2023. The \$28,205,809 balance of deferred outflow of resources, at June 30, 2022 will be recognized as an expense and will decrease the unrestricted net position over the next 3 years.

The unrestricted net position amount of (\$230,463,645) includes the effect of deferring the recognition of revenue resulting from a deferred inflow from pensions. The \$70,555,636 balance of deferred inflow of resources, at June 30, 2022 will be recognized as a revenue and will increase the unrestricted net position over the next 4 years.

The unrestricted net position amount of (\$230,463,645) includes the effect of deferring the recognition of expenses resulting from a deferred outflow from OPEB. A portion of the deferred outflows of resources related to OPEB in the amount of \$422,391 resulting from the amount paid by the school district as benefits come due subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2023. The \$2,810,148 balance of deferred outflow of resources, at June 30, 2022 will be recognized as an expense and will decrease the unrestricted net position over the next 5 years.

The unrestricted net position amount of (\$230,463,645) includes the effect of deferring the recognition of revenue resulting from a deferred inflow from OPEB. The \$4,624,049 balance of deferred inflow of resources at June 30, 2022 will be recognized as a revenue and will increase the unrestricted net position over the next 5 years.

Note 14 - Insurance Loss Recoveries

The Rankin County School District received \$14,033 in insurance loss recoveries related to vehicle damage during the 2021 - 2022 fiscal year. In the government-wide Statement of Activities, the insurance loss recoveries were reported as charge for services allocated among the expense functions based on the following percentages:

Insurance Loss Recoveries	Percentage	Expense Function
\$1,133	8%	Instruction
12,900	92%	Support services
\$14,033	100%	

Rankin County School District

Notes to the Financial Statements For the Year Ended June 30, 2022

Note 15 - Other Matters

The onset of the recent COVID-19 pandemic has resulted in a volatile investment market currently. The resulting impact of this pandemic upon the operations of the District is uncertain at this time.

Note 16 - Prior Period Adjustments

A summary of significant Net Position/Fund Balance adjustment is as follows:

Exhibit B - Statement of Activities

Explanation	Amount
1. See explanation below.	\$ 50,653
2. See explanation below.	(18,583)
3. See explanation below.	37,065
4. Intangible assets and corresponding long-term debt recognized due to implementation of GASB 87.	28,322
Total	<u>\$ 97,457</u>

Exhibit D - Statement of Revenues, Expenditures and Changes in Fund Balances

Fund	Explanation	Amount
General Fund	To correctly present assets in prior year.	\$ 50,653
Sixteenth Section Principal Fund	To correctly present revenues in the current year.	(18,583)
Other Governmental Funds	To correctly present assets and liabilities.	37,065
Total		<u>\$ 69,135</u>

Note 17 - Juvenile Detention Center

The school district was required to participate in the Rankin County Juvenile Detention Center. This consortium was created pursuant to the provisions of Section 43-21-321, Mississippi Code Ann. (1972), and approved by the Mississippi Department of Education and includes the Bay St. Louis-Waveland School District, Copiah County School District, Covington County School District, Enterprise School District, Forest Municipal School District, Hancock County School District, Hazlehurst City School District, Lauderdale County School District, Lawrence County School District, Leake County School District, Meridian Public School District, Neshoba County School District, Newton Municipal School District, Newton County School District, Pearl Public School District, Pearl River County School District, Philadelphia Public School District, Picayune School District, Poplarville Special Municipal Separate School District, Quitman School District, Rankin County School District, Scott County School District, Simpson County School District,

Rankin County School District

Notes to the Financial Statements
For the Year Ended June 30, 2022

Smith County School District, Stone County School District, and the Union Public School District.

Note 18 - Subsequent Events

Events that occur after the Statement of Net Position date but before the financial statements are available to be issued must be evaluated for recognition or disclosure. The effects of subsequent events that provide evidence about conditions that existed at the Statement of Net Position date are recognized in the accompanying financial statements. Subsequent events which provide evidence about conditions that existed after the Statement of Net Position date require disclosure in the accompanying notes. Management of the Rankin County School District evaluated the activity of the district through the date the financial statements were available to be issued, and determined no subsequent events have occurred requiring disclosure in the notes to the financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

RANKIN COUNTY SCHOOL DISTRICT
Budgetary Comparison Schedule
General Fund
For the Year Ended June 30, 2022

Exhibit 1

	Budgeted Amounts		Actual (GAAP Basis)	Variances Positive (Negative)	
	Original	Final		Original to Final	Final to Actual
Revenues:					
Local sources	\$ 73,143,200	73,437,200	74,295,556	294,000	858,356
State sources	95,589,760	95,589,760	94,589,673	-	(1,000,087)
Federal sources	534,000	534,000	771,178	-	237,178
Sixteenth section sources	1,549,410	1,549,410	1,498,976	-	(50,434)
Total Revenues	170,816,370	171,110,370	171,155,383	294,000	45,013
Expenditures:					
Instruction	103,387,537	104,393,223	102,921,848	(1,005,686)	1,471,375
Support services	61,360,119	61,949,978	60,376,415	(589,859)	1,573,563
Noninstructional services	1,398,417	1,506,459	1,504,243	(108,042)	2,216
Sixteenth section	293,773	312,764	305,552	(18,991)	7,212
Facilities acquisition and construction	-	264,692	300,832	(264,692)	(36,140)
Debt service:					
Principal	784,770	784,770	965,963	-	(181,193)
Other	-	-	24,579	-	(24,579)
Total Expenditures	167,224,616	169,211,886	166,399,432	(1,987,270)	2,812,454
Excess (Deficiency) of Revenues Over (Under) Expenditures	3,591,754	1,898,484	4,755,951	(1,693,270)	2,857,467
Other Financing Sources (Uses):					
Leases issued	-	-	64,136	-	64,136
Insurance recovery	-	-	14,033	-	14,033
Sale of transportation equipment	-	-	26,957	-	26,957
Sale of other property	-	-	1,151,162	-	1,151,162
Operating transfers in	-	-	916,026	-	916,026
Other financing sources	20,075,779	20,295,610	-	219,831	(20,295,610)
Operating transfers out	(22,546,886)	(22,545,886)	(2,625,844)	1,000	19,920,042
Total Other Financing Sources (Uses)	(2,471,107)	(2,250,276)	(453,530)	220,831	1,796,746
Net Change in Fund Balances	1,120,647	(351,792)	4,302,421	(1,472,439)	4,654,213
Fund Balances:					
July 1, 2021, as previously reported	31,256,500	37,883,054	37,883,056	6,626,554	2
Prior period adjustment	-	-	50,653	-	50,653
July 1, 2021, as restated	31,256,500	37,883,054	37,933,709	6,626,554	50,655
June 30, 2022	\$ 32,377,147	37,531,262	42,236,130	5,154,115	4,704,868

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

Rankin County School District
Schedule of the District's Proportionate Share of the Net Pension Liability
PERS
Last 10 Fiscal Years*

	2022	2021	2020	2019	2018	2017	2016	2015
District's proportionate share of the net pension liability	\$ 233,761,922	303,339,053	266,562,723	249,156,417	246,309,827	261,970,488	221,283,680	172,657,564
District's proportion of the net pension liability	1.581563%	1.566928%	1.515252%	1.497967%	1.481706%	1.466595%	1.431513%	1.422435%
District's covered payroll	105,157,891	104,337,971	89,326,448	95,659,543	95,052,298	93,821,638	89,432,743	86,918,146
District's proportionate share of the net pension liability as a percentage of its covered payroll	222.30%	290.73%	298.41%	260.46%	259.13%	279.22%	247.43%	198.64%
Plan fiduciary net position as a percentage of the total pension liability	70.44%	58.97%	61.59%	62.54%	61.49%	57.47%	61.70%	67.21%

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

* The amounts presented for each fiscal year were determined as of the measurement date of 6/30 of the year prior to the fiscal year presented.

This schedule is presented to illustrate the requirement to show information for 10 years. However, GASB 68 was implemented in FYE 6/30/15, and, until a full 10-year trend is compiled, the District has only presented information for the years in which information is available.

Rankin County School District
Schedule of District Contributions
PERS
Last 10 Fiscal Years

	2022	2021	2020	2019	2018	2017	2016	2015
Contractually required contribution	\$ 19,362,279	18,297,473	18,154,807	15,542,802	15,066,378	14,970,737	14,776,908	14,085,657
Contributions in relation to the contractually required contribution	19,362,279	18,297,473	18,154,807	15,542,802	15,066,378	14,970,737	14,776,908	14,085,657
Contribution deficiency (excess)	\$ -	-	-	-	-	-	-	-
District's covered payroll	\$ 111,277,466	105,157,891	104,337,971	98,684,457	95,659,543	95,052,298	93,821,638	89,432,743
Contributions as a percentage of covered payroll	17.40%	17.40%	17.40%	15.75%	15.75%	15.75%	15.75%	15.75%

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

This schedule is presented to illustrate the requirement to show information for 10 years. However, GASB 68 was implemented in FYE 6/30/15, and, until a full 10-year trend is compiled, the District has only presented information for the years in which information is available.

Rankin County School District
Schedule of the District's Proportionate Share of the Net OPEB Liability
OPEB
Last 10 Fiscal Years*

	2022	2021	2020	2019	2018
District's proportionate share of the net OPEB liability	\$ 13,138,591	15,616,378	17,135,961	15,252,513	15,138,147
District's proportion of the net OPEB liability	2.04116175%	2.00671004%	2.01946170%	1.97175531%	1.92938734%
District's covered-employee payroll	97,040,871	96,710,501	92,479,754	89,181,152	86,682,067 **
District's proportionate share of the net OPEB liability as a percentage of its covered-employee payroll	13.54%	16.15%	18.53%	17.10%	17.46%
Plan fiduciary net position as a percentage of the total OPEB liability	0.16%	0.13%	0.12%	0.13%	0.00%

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

* The amounts presented for each fiscal year were determined as of the measurement date of 6/30 of the year prior to the fiscal year presented.

** The amount used to calculate this figure was based on the Implicit Rate Subsidy at measurement date as it relates to contributions.

This schedule is presented to illustrate the requirement to show information for 10 years. However, GASB 75 was implemented in FYE 6/30/18, and, until a full 10-year trend is compiled, the District has only presented information for the years in which information is available.

Rankin County School District
Schedule of District Contributions
OPEB
Last 10 Fiscal Years*

	2022	2021	2020	2019	2018	
Actuarially determined contribution	\$ 422,391	528,086	622,779	686,862	645,362	**
Contributions in relation to the actuarially determined contribution	422,391	528,086	622,779	686,862	645,362	**
Contribution deficiency (excess)	\$ -	-	-	-	-	
District's covered-employee payroll	\$ 102,910,708	98,320,034	104,337,971	92,459,539	89,684,244	
Contributions as a percentage of covered-employee payroll	0.41%	0.54%	0.60%	0.74%	0.72%	

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

* This schedule is presented to illustrate the requirement to show information for 10 years. However, GASB 75 was implemented in FYE 6/30/18, and, until a full 10-year trend is compiled, the District has only presented information for the years in which information is available. Prior year information is based on historical amounts reported in prior year audit report(s).

** The amounts reflected above only deal with the Implicit Rate Subsidy as it relates to contributions.

Rankin County School District

Notes to the Required Supplementary Information For the Year Ended June 30, 2022

Budgetary Comparison Schedule

(1) Basis of Presentation

The Budgetary Comparison Schedule presents the original legally adopted budget, the final legally adopted budget, the actual data on the GAAP basis, variances between the original budget and the final budget, and variances between the final budget and the actual data.

(2) Budget Amendments and Revisions

The budget is adopted by the school board and filed with the taxing authority. Amendments can be made on the approval of the school board. By statute, final budget revisions must be approved on or before October 15. A budgetary comparison is presented for the General Fund consistent with accounting principles generally accepted in the United States of America.

Pension Schedules

(1) *Changes of assumptions*

2015:

The expectation of retired life mortality was changed to the RP-2014 Healthy Annuitant Blue Collar Table projected to 2016 using Scale BB rather than the RP-2000 Mortality Table, which was used prior to 2015.

The expectation of disabled mortality was changed to the RP-2014 Disabled Retiree Table, rather than the RP-2000 Disabled Mortality Table, which was used prior to 2015.

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

Assumed rates of salary increase were adjusted to more closely reflect actual and anticipated experience.

The price inflation and investment rate of return assumptions were changed from 3.50% to 3.00% and 8.00% to 7.75% respectively.

2016:

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

2017:

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

The wage inflation 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.

Rankin County School District

Notes to the Required Supplementary Information For the Year Ended June 30, 2022

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

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; and 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; and projection scale MP-2018 will be used to project future improvements in life expectancy generationally.

The price inflation assumption was reduced from 3.00% to 2.75%.

The wage inflation assumption was reduced from 3.25% to 3.00%.

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

The percentage of active member disabilities assumed to be in the line of duty was increased from 7% to 9%.

2021:

The expectation of retired life mortality was changed to the PubS.H-2010(B) Retiree Table with the following adjustments: for males, 95% of male rates up to age 60, 110% for ages 61 to 75, and 101% for ages above 77; for females, 84% of female rates up to age 72, 100% for ages above 76; and projection scale MP-2020 will be used to project future improvements in life expectancy generationally.

The expectation of disabled mortality was changed to PubG.H-2010 Disabled Table for disabled retirees with the following adjustments: for males, 134% of male rates at all ages; for females, 121% of female rates at all ages; and 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; and 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%.

Rankin County School District

Notes to the Required Supplementary Information For the Year Ended June 30, 2022

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

The percentage of active member disabilities assumed to be in the line of duty was increased from 9% to 12%.

The percentage of active member deaths assumed to be in the line of duty was decreased from 6% to 4%.

(2) *Changes in 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.

(3) *Method and assumptions used in calculations of actuarially determined contributions.*

The actuarially determined contribution rates in the schedule of employer contributions are calculated as of June 30, two years prior to the end of the fiscal year in which contributions are reported (June 30, 2019 valuation for the June 30, 2021 fiscal year end). The following actuarial methods and assumptions were used to determine the most recent contribution rate reported in that schedule:

Actuarial cost method	Entry age
Amortization method	Level percentage of payroll, open
Remaining amortization period	28.8 years
Asset valuation method	5-year smoothed market
Price Inflation	2.75 percent
Salary increase	3.00 percent to 18.25 percent, including inflation
Investment rate of return	7.75 percent, net of pension plan investment expense, including inflation

OPEB Schedules

(1) *Changes of assumptions*

2017:

The discount rate was changed from 3.01% for the prior Measurement Date to 3.56% for the current Measurement Date.

2018:

The discount rate was changed from 3.56% for the prior Measurement Date to 3.89% for the current Measurement Date.

2019:

The discount rate was changed from 3.89% for the prior Measurement Date to 3.50% for the current Measurement Date.

Rankin County School District

Notes to the Required Supplementary Information For the Year Ended June 30, 2022

2020:

The discount rate was changed from 3.50% for the prior Measurement Date to 2.19% for the current Measurement Date.

2021:

The discount rate was changed from 2.19% for the prior Measurement Date to 2.13% for the current Measurement Date.

(2) Changes in benefit provisions

2017:

None

2018:

None

2019:

None

2020:

The schedule of monthly retiree contributions was increased as of January 1, 2021. In addition, the deductibles and coinsurance maximums were increased for the Select coverage and the coinsurance maximums were increased for the Base Coverage beginning January 1, 2021.

2021:

The schedule of monthly retiree contributions was increased as of January 1, 2022. In addition, the in-network medical deductible was increased for the Select coverage beginning January 1, 2022.

(3) *Methods and assumptions used in calculation of Actuarially Determined Contributions.*

The Actuarially Determined Contributions rates, as a percentage of payroll, used to determine the Actuarially Determined Contribution amounts in the Schedule of Employer Contributions are calculated as of the most recent Valuation Date. The following actuarial methods and assumptions (from the June 30, 2020 actuarial valuation) were used to determine contribution rates reported in that schedule for the year ending June 30, 2021:

Actuarial cost method	Entry age
Amortization method	Level dollar
Amortization period	30 years, open
Asset valuation method	Market Value of Assets
Price Inflation	2.75%
Salary increases, including wage inflation	3.00% to 18.25%

Rankin County School District

Notes to the Required Supplementary Information For the Year Ended June 30, 2022

Initial health care cost trend rates	
Medicare Supplement Claims	
Pre-Medicare	7.00%
Ultimate health care cost trend rates	
Medicare Supplement Claims	
Pre-Medicare	4.75%
Year of ultimate trend rates	
Medicare Supplement Claims	
Pre-Medicare	2028
Long-term investment rate of return, net of	
OPEB plan investment expense,	
including price inflation	2.19%

SUPPLEMENTARY INFORMATION

RANKIN COUNTY SCHOOL DISTRICT
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022

Federal Grantor/ Pass-through Grantor/ Program Title/	Pass-through Entity Identifying Number	Assistance Listing Number	Federal Expenditures
<u>U. S. Department of Agriculture</u>			
Passed-through the Mississippi Department of Education:			
Child Nutrition Cluster:			
School Breakfast Program	21SMS326N1099	10.553	\$ 5,197
National School Lunch Program	21SMS326N1099	10.555	12,978,108
Total Child Nutrition Cluster			12,983,305
Total passed-through the Mississippi Department of Education			12,983,305
Total U.S. Department of Agriculture			12,983,305
<u>U. S. Department of Defense</u>			
Direct program:			
Reserve Officers' Training Corps	N/A	12.xxx	504,363
Total U.S. Department of Defense			504,363
<u>U. S. Department of Education</u>			
Passed-through Mississippi Board for Community and Junior Colleges:			
Adult Education - Basic Grants to States	V002A180025	84.002	179,105
Total passed-through the Mississippi Board for Community and Junior Colleges			179,105
Passed-through Mississippi Department of Rehabilitation Services			
Rehabilitation Services - Vocational Rehabilitation Grants to States	H126A190034	84.126	157,669
Total passed-through the Mississippi Department of Rehabilitation Services			157,669
Passed-through the Mississippi Department of Education:			
Title I Grants to Local Educational Agencies	ES010A200024	84.010	4,018,966
Career and Technical Education - Basic Grants to States	V048A200024	84.048	216,261
English Language Acquisition State Grants	ES365A200024	84.365	65,968
Supporting Effective Instruction State Grants	ES367A200023	84.367	576,968
Student Support and Academic Enrichment Program	ES424A200025	84.424	180,233
COVID-19 - Elementary and Secondary School Emergency Relief Fund (ESSER II)	S425D200031	84.425D	6,400,078
COVID-19 - American Rescue Plan - Elementary and Secondary School Emergency Relief Fund (ARP III)	S425U200031	84.425U	334,726
Subtotal			11,793,200
Special Education Cluster:			
Special Education - Grants to States	H027A200108	84.027A	4,743,944
COVID-19 - IDEA, Part B ARP Grant	H027X200108	84.027X	357,817
COVID-19 - IDEA, Part B Preschool ARP Grant	H173X200113	84.173X	24,021
Special Education - Preschool Grants	H173A200113	84.173A	90,089
Total Special Education Cluster			5,215,871
Total passed-through the Mississippi Department of Education			17,009,071
Total U.S. Department of Education			17,345,845
<u>U. S. Department of Health and Human Services</u>			
Passed-through the Mississippi Department of Health:			
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	N/A	93.323	67,600
Total passed-through the Mississippi Department of Health			67,600
Passed-through the Mississippi Department of Education:			
Medical Assistance Program	1805MS5ADM	93.778	283,717
Total passed-through the Mississippi Department of Education			283,717
Total U.S. Department of Health and Human Services			351,317
<u>U. S. Department of Social Security Administration</u>			
Passed-through the Mississippi Department of Rehabilitation Services:			
Social Security Disability Insurance	H126A210034	96.001	2,114
Total passed-through the Mississippi Department of Rehabilitation Services			2,114
Total U.S. Department of Social Security Administration			2,114
Total for All Federal Awards			\$ 31,186,944

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

Rankin County School District**Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022****Schedule of Expenditures of Federal Awards****(1) Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal award activity of the School District under programs of the federal government for the year ended June 30, 2022. 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 School District, it is not intended to and does not present the financial position, changes in net position, or cash flows of the School District.

(2) Summary of Significant Accounting Policies

Expenditures reported on the Schedule are presented on the same basis of accounting and the same significant accounting policies, as applicable, as those used for the financial statements; however, the expenditures include transfers out. 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.

(3) Indirect Cost Rate

The school district did not elect to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

(4) Other Items

Donated commodities of \$914,919 are included in the National School Lunch Program.

RANKIN COUNTY SCHOOL DISTRICT

Schedule of Instructional, Administrative and Other Expenditures - Governmental Funds
For the Year Ended June 30, 2022

Expenditures	Total	Instruction and Other Student Instructional Expenditures	General Administration	School Administration	Other
Salaries and fringe benefits \$	153,361,034	119,906,413	3,814,532	13,673,801	15,966,288
Other	83,744,399	22,997,851	1,399,580	214,961	59,132,007
Total	<u>\$ 237,105,433</u>	<u>142,904,264</u>	<u>5,214,112</u>	<u>13,888,762</u>	<u>75,098,295</u>
Total number of students *	<u>17,248</u>				
Cost per student	<u>\$ 13,746</u>	<u>8,285</u>	<u>302</u>	<u>805</u>	<u>4,354</u>

For purposes of this schedule, the following columnar descriptions are applicable:

Instruction and Other Student Instructional Expenditures - includes the activities dealing directly with the interaction between teachers and students. Included here are the activities of teachers, teachers aides or classroom assistants of any type.

General Administration - includes expenditures for the following functions: Support Services - General Administration and Support Services - Business.

School Administration - includes expenditures for the following functions: Support Services - School Administration.

Other - includes all expenditure functions not included in Instruction or Administration categories.

* Includes the number of students reported on the ADA report submission for month 9, which is the final submission for the fiscal year

OTHER INFORMATION

RANKIN COUNTY SCHOOL DISTRICTStatement of Revenues, Expenditures and Changes in Fund Balances
General Fund
Last Four Years

"UNAUDITED"

	2022	2021*	2020*	2019*
Revenues:				
Local sources	\$ 74,295,556	72,493,012	68,899,097	64,774,757
State sources	94,589,673	89,489,738	89,819,605	84,841,229
Federal sources	771,178	325,446	729,016	690,536
Sixteenth section sources	1,498,976	1,610,584	1,088,432	1,153,375
Total Revenues	<u>171,155,383</u>	<u>163,918,780</u>	<u>160,536,150</u>	<u>151,459,897</u>
Expenditures:				
Instruction	102,921,848	96,842,954	99,393,836	95,018,828
Support services	60,376,415	54,840,224	55,951,161	56,690,676
Noninstructional services	1,504,243	1,166,085	1,773,941	1,909,660
Sixteenth section	305,552	258,124	226,169	208,229
Facilities acquisition and construction	300,832	-	-	49,500
Debt service:				
Principal	965,963	2,187,902	3,266,273	3,550,205
Interest	24,579	-	117,823	6,611
Total Expenditures	<u>166,399,432</u>	<u>155,295,289</u>	<u>160,729,203</u>	<u>157,433,709</u>
Excess (Deficiency) of Revenues over (under) Expenditures	<u>4,755,951</u>	<u>8,623,491</u>	<u>(193,053)</u>	<u>(5,973,812)</u>
Other Financing Sources (Uses):				
Inception of leases	64,136	-	2,288,347	4,275,516
Insurance recovery	14,033	33,000	276,826	14,592
Sale of transportation equipment	26,957	-	16,622	20,249
Sale of other property	1,151,162	1,937,504	956,619	523,913
Operating transfers in	916,026	973,363	817,335	3,117,741
Operating transfers out	(2,625,844)	(3,241,158)	(3,024,061)	(2,572,078)
Other financing uses	-	-	-	(11,755)
Total Other Financing Sources (Uses)	<u>(453,530)</u>	<u>(297,291)</u>	<u>1,331,688</u>	<u>5,368,178</u>
Net Change in Fund Balances	4,302,421	8,326,200	1,138,635	(605,634)
Fund Balances:				
Beginning of period, as previously reported	37,883,056	29,556,856	27,674,942	28,280,576
Prior period adjustments	50,653	-	743,279	-
Beginning of period, as restated	<u>37,933,709</u>	<u>29,556,856</u>	<u>28,418,221</u>	<u>28,280,576</u>
End of period	<u>\$ 42,236,130</u>	<u>37,883,056</u>	<u>29,556,856</u>	<u>27,674,942</u>

*SOURCE - PRIOR YEAR AUDIT REPORTS

RANKIN COUNTY SCHOOL DISTRICT**Statement of Revenues, Expenditures and Changes in Fund Balances**

All Governmental Funds

Last Four Years

"UNAUDITED"

	2022	2021*	2020*	2019*
Revenues:				
Local sources	\$ 92,575,401	91,304,197	91,410,952	86,849,508
Increase (decrease) in fair market value	(1,199,570)	-	-	1,389,502
State sources	99,206,913	95,738,317	95,713,795	90,359,599
Federal sources	31,563,240	29,095,890	14,511,327	14,582,663
Sixteenth section sources	2,817,463	2,756,743	2,338,191	2,547,555
Total Revenues	<u>224,963,447</u>	<u>218,895,147</u>	<u>203,974,265</u>	<u>195,728,827</u>
Expenditures:				
Instruction	121,067,906	120,152,850	112,548,727	107,217,191
Support services	72,029,981	64,298,284	61,097,110	64,188,400
Noninstructional services	11,010,641	8,711,442	9,834,792	10,002,825
Sixteenth section	356,231	289,698	252,488	268,598
Facilities acquisition and construction	13,883,467	46,289,344	68,137,023	49,474,323
Debt service:				
Principal	9,850,963	14,912,902	11,376,273	12,035,205
Interest	8,889,794	9,182,376	9,626,429	7,151,019
Other	16,450	130,582	18,885	599,793
Total Expenditures	<u>237,105,433</u>	<u>263,967,478</u>	<u>272,891,727</u>	<u>250,937,354</u>
Excess (Deficiency) of Revenues over (under) Expenditures	<u>(12,141,986)</u>	<u>(45,072,331)</u>	<u>(68,917,462)</u>	<u>(55,208,527)</u>
Other Financing Sources (Uses):				
Bonds and notes issued	-	6,100,000	-	77,750,000
Inception of leases	64,136	-	2,288,347	4,275,516
Insurance recovery	14,033	33,000	276,826	14,592
Premiums on bonds, notes, and refunding debt issued	-	-	-	9,978,832
Sale of transportation equipment	26,957	-	16,622	20,249
Sale of other property	1,184,417	1,939,406	958,497	532,963
Operating transfers in	3,822,882	4,217,133	4,295,143	6,628,529
Operating transfers out	(3,822,882)	(4,217,133)	(4,295,143)	(6,628,529)
Other financing uses	-	-	-	(12,991)
Total Other Financing Sources (Uses)	<u>1,289,543</u>	<u>8,072,406</u>	<u>3,540,292</u>	<u>92,559,161</u>
Net Change in Fund Balances	(10,852,443)	(36,999,925)	(65,377,170)	37,350,634
Fund Balances:				
Beginning of period, as previously reported	99,624,958	136,926,626	201,146,703	163,813,373
Prior period adjustment	69,135	-	743,279	-
Beginning of period, as restated	<u>99,694,093</u>	<u>136,926,626</u>	<u>201,889,982</u>	<u>163,813,373</u>
Increase (decrease) in inventory	38,136	(301,743)	413,814	(17,304)
End of period	<u>\$ 88,879,786</u>	<u>99,624,958</u>	<u>136,926,626</u>	<u>201,146,703</u>

*SOURCE - PRIOR YEAR AUDIT REPORTS

REPORTS ON INTERNAL CONTROL AND COMPLIANCE

FORTENBERRY & BALLARD, PC
CERTIFIED PUBLIC ACCOUNTANTS

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

Superintendent and School Board
Rankin County School District

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, each major fund, and the aggregate remaining fund information of Rankin County School District, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Rankin County School District's basic financial statements, and have issued our report thereon dated June 8, 2023.

Report on Internal Control Over Financial Reporting

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

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

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

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Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Rankin County School District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance 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.

FORTENBERRY & BALLARD, PC

Fortenberry & Ballard, PC
June 8, 2023

Certified Public Accountants

FORTENBERRY & BALLARD, PC
CERTIFIED PUBLIC ACCOUNTANTS

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

Superintendent and School Board
 Rankin County School District

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Rankin County School District's compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on Rankin County School District's major federal programs for the year ended June 30, 2022. The Rankin County School District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Rankin County School District compiled, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

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

We are required to be independent of Rankin County School District 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 Rankin County School District's compliance with the compliance requirements referred to above.

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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 Rankin County School District's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Rankin County School District'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 GAAS, *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 Rankin County School District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *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 Rankin County School District'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 Rankin County School District'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 Rankin County School District'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 the internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. 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 or significant deficiencies in internal control over compliance may exist that were not identified.

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

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

Fortenberry & Ballard, PC

Fortenberry & Ballard, PC
June 8, 2023

Certified Public Accountants

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

FORTENBERRY & BALLARD, PC CERTIFIED PUBLIC ACCOUNTANTS

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

Superintendent and School Board
Rankin County School District

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Rankin County School District as of and for the year ended June 30, 2022, which collectively comprise Rankin County School District's basic financial statements and have issued our report thereon dated June 8, 2023. 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.

Section 37-9-18(3)(a), Miss. Code Ann. (1972), states in part, "the auditor shall test to ensure that the school district is complying with the requirements of Section 37-61-33(3)(a)(iii), Miss. Code Ann. (1972), relating to classroom supply funds." 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 other state laws and regulations. However, providing an opinion on compliance with all state laws and regulations was not an objective of our audit and, accordingly, we do not express such an opinion.

The results of our procedures performed to test compliance with the requirements of Section 37-61-33(3)(a)(iii), Miss. Code Ann. (1972), disclosed no instances of noncompliance.

Section 37-9-18(3)(b), Miss. Code Ann. (1972), states in part, "the auditor shall test to ensure correct and appropriate coding at the function level. The audit must include a report showing the correct and appropriate functional level expenditure codes in expenditures by the school district."

The results of our procedures performed to test compliance with the requirements of Section 37-9-18(3)(b), Miss. Code Ann. (1972), disclosed no instances of noncompliance related to incorrect or inappropriate functional level expenditure coding.

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

The results of procedures performed to test compliance with certain other state laws and regulations and our audit of the financial statements did not disclose any instances of noncompliance with other state laws and regulations.

1048 GLUCKSTADT ROAD, SUITE B
MADISON, MISSISSIPPI 39110
TELEPHONE 601-992-5292 FAX 601-992-2033

This report is intended solely for the information and use of the school board and management, entities with accreditation overview, and federal awarding agencies, the Office of the State Auditor and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

FORTENBERRY & BALLARD, PC

Fortenberry & Ballard, PC
June 8, 2023

Certified Public Accountants

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Rankin County School District

Schedule of Findings and Questioned Costs For the Year Ended June 30, 2022

Section I: Summary of Auditor's Results

Financial Statements:

1. Type of auditor's report issued: Unmodified.
2. Internal control over financial reporting:
 - a. Material weakness(es) identified? No.
 - b. Significant deficiency(ies) identified? None reported.
3. Noncompliance material to financial statements noted? No.

Federal Awards:

4. Internal control over major programs:
 - a. Material weakness(es) identified? No.
 - b. Significant deficiency(ies) identified? None reported.
5. Type of auditor's report issued on compliance for major programs: Unmodified
6. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? No.
7. Identification of major programs:

CFDA Numbers:	Name of Federal Program or Cluster
84.425D*	COVID-19 - Elementary and Secondary School Emergency Relief Fund (ESSER II)
84.425U*	COVID-19 - American Rescue Plan - Elementary and Secondary School Emergency Relief Fund (ARP III)
84.027A, 84.027X, 84.173A and 84.173X	SPED Cluster

* These two programs were audited as one major program - Education Stabilization Fund.

8. Dollar threshold used to distinguish between type A and type B programs: \$935,608.
9. Auditee qualified as low-risk auditee? Yes.

10. Prior fiscal year audit findings(s) and questioned costs relative to federal awards which would require the auditee to prepare a summary schedule of prior audit findings in accordance with 2 CFR 200.511(b). No.

Section II: Financial Statements Findings

The results of our tests did not disclose any findings related to the financial statements that are required to be reported by *Government Auditing Standards*.

Section III: Federal Awards Findings and Questioned Costs

The results of our tests did not disclose any findings and questioned costs related to the federal awards.



MEMORANDUM

DATE: June 30, 2023
TO: Chancery Clerks and Tax Collectors
FROM: Lihong Sun, CPA
RE: Public Utility Roll

Enclosed you will find the 2023 Public Utility Roll for your county which includes all companies for which an assessment has been finalized.

If you should have any questions, please feel free to contact me. My direct telephone number is 601-923-7492.

Attachment: Acknowledgment of the 2023 Public Utility Roll, as received by the Department of Revenue, pursuant to Mississippi Code

DEPARTMENT OF REVENUE

JACKSON, MISSISSIPPI 39215

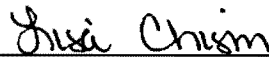
CERTIFICATE

STATE OF MISSISSIPPI

OFFICE OF DEPARTMENT OF REVENUE:

As Director of the Office of Property Tax of the Department of Revenue, I do hereby certify that these pages contain a true and correct assessment of the taxpayers therein named on the property owned or operated by them as of the first day of January as shown by the rolls, or assessments now on file and finally approved by the Department.

WITNESS MY SIGNATURE, this the 30th day of June, 2023



Lisa Chism

Director, Office of Property Tax

MISSISSIPPI DEPARTMENT OF REVENUE

2023

Public Service Assessment for RANKIN County, Mississippi.
 Assessment made by the Mississippi Department of Revenue as of the First day of January. The names of the taxpayers and the total assessment of each being as follows:

NAME OF TAXPAYER	ASSESSMENT	
ALLEGIAN AIR LLC	2,620	
AT&T COMMUNICATIONS	967,991	
ATMOS ENERGY CORPORATION (fka Mississippi Valley Gas)	5,139,782	
BELLSOUTH TELECOMMUNICATIONS	7,405,326	*
CENTERPOINT ENERGY, ENTEX (fka Reliant Energy, Entex)	4,422,581	
CENTURYLINK COMMUNICATIONS, LLC(FKA CENTURYTEL FIBER CO)	166,512	*
DELTA AIRLINES	293,590	
ENDEAVOR AIR, INC. (FKA PINNACLE AIRLINES)	25,040	
ENTERGY MISSISSIPPI	44,805,595	
ENVOY AIR, INC. (fka AMERICAN EAGLE AIRLINES, INC.)	319,190	
GRAND TRUNK RAILROAD (fka ILLINOIS CENTRAL RAILROAD)	2,848,669	
GULF SOUTH PIPELINE COMPANY, LP	6,579,361	
KANSAS CITY SOUTHERN RAILWAY	3,733,046	
MCI COMMUNICATION SERVICES, INC.	5,748	*
MCI METRO ACCESS TRANSMISSION SERVICES LLC	28,281	*
MESA AIR GROUP, INC. (aka Air Midwest)	59,800	
MIDCONTINENT EXPRESS PIPELINE LLC	5,995,860	
PIEDMONT AIRLINES, INC.	190	
PSA AIRLINES	806,610	
SKYWEST, INC.	240,530	
SOUTHERN NATURAL GAS COMPANY	4,399,840	
SOUTHWEST AIRLINES COMPANY	1,575,820	
SPIRE MISSISSIPPI INC (fka Willmut Gas & Oil Company)	732,348	
TRANSCONTINENTAL GAS PIPE LINE	22,800	
UNITED PARCEL SERVICE COMPANY	938,870	
WINDSTREAM-KENTUCKY DATA LINK	15,431	*

\$91,531,431

* Includes Exempt Property (Section 57-87-7). See company's distribution worksheet for details.

** Includes Exempt Property (Section 27-31-104). See company's distribution worksheet for details.

Attachment: Acknowledgment of the 2023 Public Utility Roll, as received by the Department of Revenue, pursuant to Mississippi Code

Public Utility Property Assessment

For tax value due the districts and municipalities named below in said county, and due said county,
as indicated below on property owned by said company therein, on the first day of January to-wit.

Company: AT&T COMMUNICATIONS
Address: ATTN: PROPERTY TAX DEPT
1010 Pine, 9E-L-01
St. Louis, MO 63101

Year: 2023

County: Rankin County, MS

Taxing Authority Type Taxing Jurisdiction	Assessed Value	Exempt Amount	Taxable Value
Municipality			
Brandon	72,337	341	71,99
Florence	159,724	156,450	3,27
Flowood	23,542	8,386	15,15
Outside	386,091	311,568	74,52
Pearl	60,449	248	60,20
Pelahatchie	17,132	15	17,11
Richland	248,715	243,909	4,80
Other			
Rankin-Hinds Pearl River Floo	54,855	43	54,81
Road			
Road Dist 1	507,776	497,727	10,04
Road Dist 2	23,369	8,384	14,98
Road Dist 3	232,858	214,156	18,70
Road Dist 4	99,027	102	98,92
Road Dist 5	99,366	344	99,02
School			
Pearl SD	83,818	8,632	75,18
Rankin Co SD	884,171	712,285	171,88

Category	Assessed Value	Exempt Amount	Taxable Value
Exempt-Vintage 2013	80	80	(
Exempt-Vintage 2014	4	4	(
Exempt-Vintage 2016	11	11	(
Exempt-Vintage 2017	923	923	(
Exempt-Vintage 2018	5,243	5,243	(
Exempt-Vintage 2020	713,621	713,621	(
Exempt-Vintage 2021	99	99	(
Exempt-Vintage 2022	938	938	(
Personal Property	226,545	0	226,54
Real-Building (3096 HWY 80 E)	12,424	0	12,42
Real-Building (Birmingham Ft13w Lightguide)	799	0	79
Real-Building (Jackson Ft2 South/North Rankin)	177	0	17
Real-Land (3096 HWY 80 E)	4,924	0	4,92
Real-Land (Jackson Ft2 South/North Rankin)	2,203	0	2,20
	967,991	720,919	247,07

PUBLIC UTILITY PROPERTY ASSESSMENT

For tax value due the Districts and Municipalities named below in said County, and due said County, as indicated below on property owned by said Company therein, on the first day of January to-wit:

Company **ATMOS ENERGY CORPORATION** County **RANKIN** 2023
Co. Address **P. O. Box 650205 DALLAS, TEXAS 75265**

TAXING JURISDICTION	ITEM	DESCRIPTION OF PROPERTY	VALUE
In Florence Supr. Dist. #1	1	18.06 Miles 3" equivalent pipe & ROW	150,129
	2	876 Services	100,619
	3	Ground Bed Installations	2,246
	4	Measuring & Regulating Station	1,788
	5	Meter & Regulator Station	2,360
		Total In Florence	257,142
In Richland Supr. Dist. #1	6	26.89 Miles 3" equivalent pipe & ROW	223,534
	7	1,994 Services	229,021
	8	Measuring & Regulating Station	492
	9	Ground Bed Installations	2,246
		Total - In Richland	455,293
Rural Supr. Dist. #1	10	Measurement & Regulation Equipment SE1/4, S30, T4N, R1E	6,108
	11	19.34 Miles 3" equivalent pipe & ROW	160,197
	12	Measuring & Regulating Station	994
	13	Ground Bed Installations	2,911
	14	652 Services	74,621
		Total - Rural	244,831
		Total - District #1	957,266
In Flowood Supr. Dist #2	15	Metering & Regulating Equipment at Miss. Steel Co. Plant	731
	16	Fence	60
	17	Metering & Regulating Equipment at Knox Glass Co.	708
	18	District Regulator Equipment	666
	19	Input Station on 1 acre lot, NE1/4 of S32, T6N, R2E, Fannin & Knox Sts.	723
		RE - S22, T6N, R2E	487,536
	20	31.58 Miles 3" equivalent pipe & ROW	262,517
	21	Ground Bed Installations	2,246
	22	Measuring & Regulating Station	1,839
	23	1139 Services	130,827
	24	Gas Stored - Jackson Field	2,278,714
		Total - In Flowood	3,166,567
Rural Supr. Dist #2	25	36.57 Miles 3" equivalent pipe & ROW	302,901
	26	3,468 Services	396,892
	27	Measuring & Regulating Station	1,342
	28	Ground Bed Installations	2,911
	29	District Regulator Equipment	249
		Total - Rural	704,295

PUBLIC UTILITY PROPERTY ASSESSMENT

For tax value due the Districts and Municipalities named below in said County, and due said County, as indicated below on property owned by said Company therein, on the first day of January to-wit:

Company **ATMOS ENERGY CORPORATION** County **RANKIN** 2023
Co. Address **P. O. Box 650205 DALLAS, TEXAS 75265**

TAXING JURISDICTION	ITEM	DESCRIPTION OF PROPERTY	VALUE
In Pearl	30	7.12 Miles 3" equivalent pipe & ROW	60,103
Supr. Dist. #2	31	578 Services	67,407
	32	Measuring & Regulating Station	413
	33	Ground Bed Installations	1,868
		Total - In Pearl	129,791
		Total - District #2	4,000,653
In Pearl	34	6.25 Miles 3" equivalent pipe & ROW	52,778
	35	Ground Bed Installations	1,643
	36	Measuring & Regulating Station	362
Supr. Dist #3	37	507 Services	59,181
		Total - In Pearl	113,964
Rural	38	3.65 Miles 3" equivalent pipe & ROW	28,463
	39	Ground Bed Installations	943
	40	Measuring & Regulating Station	211
Supr. Dist #3	41	296 Services	31,934
		Total - Rural	61,551
		Total - District #3	175,515
In Pearl	42	.35 Miles 3" equivalent pipe & ROW	2,920
Supr. Dist #5	43	28 Services	3,292
	44	Measuring & Regulating Station	49
	45	Ground Bed Installations	87
	46	District Regulating Equipment	
		Total - In Pearl	6,348
		Total - District #5	6,348
		GRAND TOTAL - COUNTY	5,139,782
COUNTY RECAP			
District #1		957,266	
District #2		4,000,653	
District #3		175,515	
District #5		6,348	5,139,782
IN MUNICIPALITIES			
Florence		257,142	
Flowood		3,168,567	
Pearl		250,103	
Richland		455,293	4,129,105

PUBLIC UTILITY PROPERTY ASSESSMENT

For tax value due the Districts and Municipalities named below in said County, and due said County, as indicated below on property owned by said Company therein, on the first day of January to-wit:

Company **ATMOS ENERGY CORPORATION** County **RANKIN** **2023**
 Co. Address **P. O. Box 650205 DALLAS, TEXAS 75265**

TAXING JURISDICTION	ITEM	DESCRIPTION OF PROPERTY	VALUE
RANKIN-HINDS FLOOD CONTROL DISTRICT			
In Flowood		201,955	
In Pearl		250,102	
Rural		14,517	466,574
Total-Flood Cntrl Dist			
Rankin County Schs.	1	18.06 Miles 3" equivalent pipe & ROW	150,129
In Florence	2	876 Services	100,619
	3	Ground Bed Installations	2,246
	4	Measuring & Regulating Station	1,788
	5	Meter & Regulator Station	2,360
		Total - In Florence	257,142
In Richland	6	26.89 Miles 3" equivalent pipe & ROW	223,534
	7	Measuring & Regulating Station	492
	8	Ground Bed Installations	2,246
	9	1,994 Services	229,021
		Total - In Richland	455,293
Rural	10	Measuring & Regulating Equipment SE1/4, S30, T4N, R1E	6,108
	11	19.34 Miles 3" equivalent pipe & ROW	160,197
	12	Measuring & Regulating Station	994
	13	Ground Bed Installations	2,911
	14	652 Services	74,621
		Total - Rural	244,831
In Flowood	15	31.58 Miles 3" equivalent pipe & ROW	262,517
	16	1139 Services	130,827
	17	Metering & Regulating Equipment at Miss. Steel Co., Plant	731
	18	Measuring & Regulating Station	1,839
	19	Fence	60
	20	Metering & Regulating Equipment at Knox Glass Co.	708
	21	Ground Bed Installation	2,246
	22	District Regulator Equipment	666
	23	Input Station at 1 acre lot, NE1/4 of S32, T6N, R2E, Fannin & Knox Sts.	723
		RE - S22, T6N, R2E	487,536
	24	Gas Stored - Jackson Field	2,278,714
		Total - In Flowood	3,166,567

PUBLIC UTILITY PROPERTY ASSESSMENT

For tax value due the Districts and Municipalities named below in said County, and due said County, as indicated below on property owned by said Company therein, on the first day of January to-wit:

Company **ATMOS ENERGY CORPORATION** County **RANKIN** **2023**
 Co. Address **P. O. Box 650205 DALLAS, TEXAS 75265**

TAXING JURISDICTION	ITEM	DESCRIPTION OF PROPERTY	VALUE
Rural	25	40.22 Miles 3" equivalent pipe & ROW	331,365
	26	Measuring & Regulating Station	1,553
	27	Ground Bed Installation	3,852
	28/	3,764 Services	428,826
	29	District Regulator Equipment	250
		Total - Rural	765,846
		Total - Rankin Co. Schs.	4,889,679
Pearl Sep. Schs. In Pearl	30	13.72 Miles 3" equivalent pipe & ROW	115,801
	31	1,113 Services	129,880
	32	Measuring & Regulating Station	824
	33	Ground Bed Installations	3,598
	34	District Regulator Equipment	0
		Total - In Pearl	250,103
		GRAND TOTAL - COUNTY	5,139,782
Rankin Co. Schs.		4,889,679	
Pearl Sep. Schs.		250,103	5,139,782

Public Utility Property Assessment

5.1.C.a

For tax value due the districts and municipalities named below in said county, and due said county,
as indicated below on property owned by said company therein, on the first day of January to-wit.

Company: BellSouth Telecommunications, LLC., DBA AT&T Mississippi

Year: 2023

Address: ATTN: PROPERTY TAX DEPT
1010 Pine, 9E-L-01
St. Louis, MO 63101

County: Rankin County, MS

Taxing Jurisdiction	Property Description	Value Before Broadband Exception	2022 Broadband Exception	2021 Broadband Exception	2020 Broadband Exception	2019 Broadband Exception	2018 Broadband Exception	2017 Broadband Exception	2016 Broadband Exception	2015 Broadband Exception	2014 Broadband Exception	2013 Broadband Exception	Net Taxable Assessme
	Personal	112	0	0	0	13	100	0	0	0	0	0	
		112	0	0	0	13	100	0	0	0	0	0	
MS-Rankin-Road Dist 1													
MS-Rankin-Florence													
	MS-Rankin-Rankin Co t Personal	2,334	0	0	0	0	0	0	0	1,991	0	0	
MS-Rankin-Outside													
	MS-Rankin-Rankin Co t Personal	38,680	221	2,677	180	153	731	1,166	605	2,898	344	1,560	28
	MS-Rankin-Rankin Co t Real-Building (6320 Mo	1,518	0	0	0	0	0	0	0	0	0	0	1
MS-Rankin-Pearl													
	MS-Rankin-Pearl SD Personal	84,283	840	1,440	1,542	1,051	10,137	8,851	11,955	4,070	5,698	3,665	35
	MS-Rankin-Rankin-Hint Personal	84,283	840	1,440	1,542	1,051	10,137	8,851	11,955	4,070	5,698	3,665	35
MS-Rankin-Richland													
	MS-Rankin-Rankin Co t Personal	296,846	49,517	14,957	7,271	7,356	24,019	7,573	16,633	20,470	9,187	9,594	130
	MS-Rankin-Rankin Co t Real-Building (121 Indu	2,413	0	0	0	0	0	0	0	0	0	0	2
	MS-Rankin-Rankin-Hint Personal	8,569	0	0	170	0	33	26	369	23	105	67	7
		426,074	50,579	19,074	8,994	8,560	34,887	17,590	29,193	29,429	15,230	14,819	197
MS-Rankin-Road Dist 2													
MS-Rankin-Flowood													
	MS-Rankin-Rankin Co t Personal	476,298	23,267	5,064	37,041	11,489	8,093	24,837	55,164	37,676	21,214	10,923	241,330

Public Utility Property Assessment

For tax value due the districts and municipalities named below in said county, and due said county,
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St. Louis, MO 63101

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Taxing Jurisdiction	Property Description	Value Before Broadband Exception	2022 Broadband Exception	2021 Broadband Exception	2020 Broadband Exception	2019 Broadband Exception	2018 Broadband Exception	2017 Broadband Exception	2016 Broadband Exception	2015 Broadband Exception	2014 Broadband Exception	2013 Broadband Exception	Net Taxable Assessme
MS-Rankin-Road Dist 2													
MS-Rankin-Flowood													
MS-Rankin-Rankin Co	Real-Building (209 Kath	3,883	0	0	0	0	0	0	0	0	0	0	3
MS-Rankin-Rankin Co	Real-Building (4298 Ma	2,841	0	0	0	0	0	0	0	0	0	0	2
MS-Rankin-Rankin Co	Real-Building (471 Kath	251	0	0	0	0	0	0	0	0	0	0	
MS-Rankin-Rankin-Hint	Personal	397,226	23,088	4,002	35,895	9,903	6,619	24,333	51,333	34,155	14,462	7,221	186
MS-Rankin-Jackson													
MS-Rankin-Rankin Co	Personal	7,340	26	25	82	53	133	121	100	121	19	191	6
MS-Rankin-Outside													
MS-Rankin-Rankin Co	Personal	1,629,457	186,610	54,361	41,915	110,386	203,962	139,283	52,083	52,297	30,429	41,442	716
MS-Rankin-Rankin Co	Real-Building (50 Shen	148,869	0	0	0	0	0	0	0	0	0	0	148
MS-Rankin-Rankin Co	Real-Building (P18 N R	2,320	0	0	0	0	0	0	0	0	0	0	2
MS-Rankin-Rankin Co	Real-Land (50 Shenanc	43,888	0	0	0	0	0	0	0	0	0	0	43
MS-Rankin-Rankin Co	Real-Land (6301 Manst	5,107	0	0	0	0	0	0	0	0	0	0	5
MS-Rankin-Rankin-Hint	Personal	235,568	6,553	402	4,179	49,267	43,124	18,559	3,423	12,504	3,716	952	92
MS-Rankin-Rankin-Hint	Real-Land (6301 Manst	5,107	0	0	0	0	0	0	0	0	0	0	5
MS-Rankin-Pearl													
MS-Rankin-Pearl SD	Personal	135,158	2,182	506	809	9,051	3,239	13,487	9,990	4,772	2,680	3,042	85
MS-Rankin-Pearl SD	Real-Building (4360 Olc	149,360	0	0	0	0	0	0	0	0	0	0	149
MS-Rankin-Pearl SD	Real-Building (4360 Olc	885	0	0	0	0	0	0	0	0	0	0	
MS-Rankin-Pearl SD	Real-Land (4360 Old Br	6,486	0	0	0	0	0	0	0	0	0	0	6
MS-Rankin-Rankin-Hint	Personal	124,919	690	466	654	9,051	3,185	13,356	9,464	4,654	2,308	2,261	78
		2,612,142	212,085	59,956	79,846	130,979	215,427	177,729	117,337	95,066	54,343	55,598	1,413

Attachment: Acknowledgment of the 2023 Public Utility Roll, as received by the Department of Revenue,

Public Utility Property Assessment

5.1.C.a

For tax value due the districts and municipalities named below in said county, and due said county,
as indicated below on property owned by said company therein, on the first day of January to-wit.

Company: BellSouth Telecommunications, LLC., DBA AT&T Mississippi

Year: 2023

Address: ATTN: PROPERTY TAX DEPT
1010 Pine, 9E-L-01
St. Louis, MO 63101

County: Rankin County, MS

Taxing Jurisdiction	Property Description	Value Before Broadband Exception	2022 Broadband Exception	2021 Broadband Exception	2020 Broadband Exception	2019 Broadband Exception	2018 Broadband Exception	2017 Broadband Exception	2016 Broadband Exception	2015 Broadband Exception	2014 Broadband Exception	2013 Broadband Exception	Net Taxable Assessment
MS-Rankin-Road Dist 3													
MS-Rankin-Flowood													
MS-Rankin-Rankin Co	Personal	163	0	0	0	0	0	0	0	0	0	0	
MS-Rankin-Rankin-Hlnt	Personal	163	0	0	0	0	0	0	0	0	0	0	
MS-Rankin-Outside													
MS-Rankin-Rankin Co	Personal	274,466	187	28,922	170	2,561	464	4,677	11,778	9,025	2,306	5,240	201
MS-Rankin-Rankin-Hlnt	Personal	198	0	0	0	0	0	0	0	0	0	0	
MS-Rankin-Pearl													
MS-Rankin-Pearl SD	Personal	823,193	25,906	19,404	12,472	16,732	71,350	44,377	48,830	30,311	29,245	28,340	496
MS-Rankin-Pearl SD	Real-Building (306 Vale	342,712	0	0	0	0	0	0	0	0	0	0	342
MS-Rankin-Pearl SD	Real-Land (306 Valento	10,724	0	0	0	0	0	0	0	0	0	0	10
MS-Rankin-Rankin-Hlnt	Personal	809,199	25,906	19,251	12,472	16,638	69,474	42,828	48,189	29,652	29,168	27,116	486
MS-Rankin-Richland													
MS-Rankin-Rankin Co	Personal	2,364	0	0	0	7	15	0	860	138	0	0	1
		1,453,621	26,094	48,326	12,642	19,300	71,829	48,053	61,468	39,474	31,551	33,580	1,060
MS-Rankin-Road Dist 4													
MS-Rankin-Brandon													
MS-Rankin-Rankin Co	Personal	861,155	121,912	102,555	44,049	23,160	73,725	27,334	40,858	31,227	46,460	28,596	321
MS-Rankin-Rankin Co	Real-Building (106 Pear	68,316	0	0	0	0	0	0	0	0	0	0	68
MS-Rankin-Rankin Co	Real-Building (2115 Hw	314,901	0	0	0	0	0	0	0	0	0	0	314
MS-Rankin-Rankin Co	Real-Land (106 Pearl S	25,163	0	0	0	0	0	0	0	0	0	0	25
MS-Rankin-Rankin Co	Real-Land (2115 Hwy 4	173,686	0	0	0	0	0	0	0	0	0	0	173

Attachment: Acknowledgment of the 2023 Public Utility Roll, as received by the Department of Revenue,

Public Utility Property Assessment

5.1.C.a

For tax value due the districts and municipalities named below in said county, and due said county,
as indicated below on property owned by said company therein, on the first day of January to-wit.

Company: BellSouth Telecommunications, LLC., DBA AT&T Mississippi

Year: 2023

Address: ATTN: PROPERTY TAX DEPT
1010 Pine, 9E-L-01
St. Louis, MO 63101

County: Rankin County, MS

Taxing Jurisdiction	Property Description	Value Before Broadband Exception	2022 Broadband Exception	2021 Broadband Exception	2020 Broadband Exception	2019 Broadband Exception	2018 Broadband Exception	2017 Broadband Exception	2016 Broadband Exception	2015 Broadband Exception	2014 Broadband Exception	2013 Broadband Exception	Net Taxable Assessme
MS-Rankin-Road Dist 4													
MS-Rankin-Outside													
MS-Rankin-Rankin Co	Personal	379,942	25,029	8,119	13,899	22,778	17,239	12,661	3,123	9,486	11,184	3,359	253
MS-Rankin-Pelahatchie													
MS-Rankin-Rankin Co	Personal	72,043	1,406	481	766	313	1,023	969	4,584	2,301	2,548	639	57
MS-Rankin-Rankin Co	Real-Building (107 First	28,403	0	0	0	0	0	0	0	0	0	0	28
MS-Rankin-Rankin Co	Real-Land (107 First St	1,106	0	0	0	0	0	0	0	0	0	0	1
		1,924,715	148,348	111,154	58,714	46,250	91,987	40,963	48,566	43,014	60,193	32,594	1,242
MS-Rankin-Road Dist 5													
MS-Rankin-Brandon													
MS-Rankin-Rankin Co	Personal	270,725	18,655	13,203	5,355	17,220	29,430	7,219	24,054	8,520	1,871	1,160	143
MS-Rankin-Flowood													
MS-Rankin-Rankin Co	Personal	18,084	0	138	0	6,182	0	464	885	729	1,088	0	8
MS-Rankin-Rankin-Hint	Personal	18,084	0	138	0	6,182	0	464	885	729	1,088	0	8
MS-Rankin-Outside													
MS-Rankin-Rankin Co	Personal	259,318	17,722	2,499	6,475	9,927	6,198	10,466	9,167	20,041	9,704	6,612	160
MS-Rankin-Rankin Co	Real-Building (1367 Sh	1,735	0	0	0	0	0	0	0	0	0	0	1
MS-Rankin-Rankin Co	Real-Building (201 A St	4,317	0	0	0	0	0	0	0	0	0	0	4
MS-Rankin-Rankin-Hint	Personal	17,389	67	0	0	205	0	0	0	564	0	1,334	15
MS-Rankin-Pearl													
MS-Rankin-Pearl SD	Personal	434,483	44,360	25,969	9,152	7,152	19,266	35,035	40,554	19,289	14,000	3,717	215

Attachment: Acknowledgment of the 2023 Public Utility Roll, as received by the Department of Revenue,

Public Utility Property Assessment

For tax value due the districts and municipalities named below in said county, and due said county,
as indicated below on property owned by said company therein, on the first day of January to-wit.

Company: BellSouth Telecommunications, LLC., DBA AT&T Mississippi

Year: 2023

Address: ATTN: PROPERTY TAX DEPT
1010 Pine, 9E-L-01
St. Louis, MO 63101

County: Rankin County, MS

Taxing Jurisdiction	Property Description	Value Before Broadband Exception	2022 Broadband Exception	2021 Broadband Exception	2020 Broadband Exception	2019 Broadband Exception	2018 Broadband Exception	2017 Broadband Exception	2016 Broadband Exception	2015 Broadband Exception	2014 Broadband Exception	2013 Broadband Exception	Net Taxable Assessment
MS-Rankin-Road Dist 5													
MS-Rankin-Pearl													
MS-Rankin-Rankin-Hin	Personal	14,508	0	66	0	78	35	30	1,170	945	704	1,273	10
		988,661	81,736	41,809	20,983	40,482	54,894	53,184	74,660	48,578	26,663	11,489	534
Total County													
		7,405,326	518,841	280,319	181,180	245,583	469,123	338,519	331,224	255,562	187,978	148,081	4,446
		7,405,326	518,841	280,319	181,180	245,583	469,123	338,519	331,224	255,562	187,978	148,081	4,446
Total Muni													
		112	0	0	0	13	100	0	0	0	0	0	
MS-Rankin-Brandon		1,713,946	141,567	115,758	49,405	40,379	103,155	34,552	64,912	39,747	48,331	29,756	1,046
MS-Rankin-Florence		2,334	0	0	0	0	0	0	0	1,991	0	0	
MS-Rankin-Flowood		501,519	23,267	5,202	37,041	17,671	8,093	25,301	56,050	38,604	22,302	10,923	257
MS-Rankin-Jackson		7,340	26	25	82	53	133	121	100	121	19	191	6
MS-Rankin-Outside		2,789,615	229,770	96,578	62,640	145,806	228,594	168,252	76,756	93,747	53,967	58,214	1,575
MS-Rankin-Pearl		1,987,285	73,288	47,318	23,975	33,986	103,992	101,750	111,329	58,443	51,624	38,765	1,342
MS-Rankin-Pelahatchie		101,552	1,406	481	766	313	1,023	969	4,584	2,301	2,548	639	86
MS-Rankin-Richland		301,622	49,517	14,957	7,271	7,363	24,034	7,573	17,493	20,608	9,187	9,594	134
		7,405,326	518,841	280,319	181,180	245,583	469,123	338,519	331,224	255,562	187,978	148,081	4,446

Attachment: Acknowledgment of the 2023 Public Utility Roll, as received by the Department of Revenue,

Public Utility Property Assessment

For tax value due the districts and municipalities named below in said county, and due said county,
as indicated below on property owned by said company therein, on the first day of January to-wit.

Company: BellSouth Telecommunications, LLC., DBA AT&T Mississippi

Year: 2023

Address: ATTN: PROPERTY TAX DEPT
1010 Pine, 9E-L-01
St. Louis, MO 63101

County: Rankin County, MS

Taxing Jurisdiction	Property Description	Value Before Broadband Exception	2022 Broadband Exception	2021 Broadband Exception	2020 Broadband Exception	2019 Broadband Exception	2018 Broadband Exception	2017 Broadband Exception	2016 Broadband Exception	2015 Broadband Exception	2014 Broadband Exception	2013 Broadband Exception	Net Taxable Assessme
Total Other													
MS-Rankin-Rankin-Hint		1,715,212	57,144	25,765	54,912	92,375	132,607	108,448	126,790	87,296	57,249	43,890	928
		1,715,212	57,144	25,765	54,912	92,375	132,607	108,448	126,790	87,296	57,249	43,890	928
Total Roads													
		112	0	0	0	13	100	0	0	0	0	0	
MS-Rankin-Road Dist 1		426,074	50,579	19,074	8,994	8,560	34,887	17,590	29,193	29,429	15,230	14,819	197
MS-Rankin-Road Dist 2		2,612,142	212,085	59,956	79,846	130,979	215,427	177,729	117,337	95,066	54,343	55,598	1,413
MS-Rankin-Road Dist 3		1,453,621	26,094	48,326	12,642	19,300	71,829	49,053	61,468	39,474	31,551	33,580	1,060
MS-Rankin-Road Dist 4		1,924,715	148,348	111,154	58,714	46,250	91,987	40,963	48,566	43,014	60,193	32,594	1,242
MS-Rankin-Road Dist 5		988,661	81,736	41,809	20,983	40,482	54,894	53,184	74,660	48,579	26,663	11,489	534
		7,405,326	518,841	280,319	181,180	245,583	469,123	338,519	331,224	255,562	187,978	148,081	4,448
Total School													
		112	0	0	0	13	100	0	0	0	0	0	
MS-Rankin-Pearl SD		1,987,285	73,288	47,318	23,975	33,986	103,992	101,750	111,329	58,443	51,624	38,765	1,342
MS-Rankin-Rankin Co t		5,417,930	445,553	233,000	157,205	211,585	365,032	236,769	219,895	197,119	136,355	109,316	3,106
		7,405,326	518,841	280,319	181,180	245,583	469,123	338,519	331,224	255,562	187,978	148,081	4,448

Attachment: Acknowledgment of the 2023 Public Utility Roll, as received by the Department of Revenue,

STATE OF MISSISSIPPI
PUBLIC UTILITY PROPERTY ASSESSMENT

FOR TAX VALUE DUE THE DISTRICTS AND MUNICIPALITIES NAMED BELOW IN SAID COUNTY, AND DUE SAID COUNTY, AS
INDICATED BELOW ON PROPERTY OWNED BY SAID COMPANY THEREIN, ON THE FIRST DAY OF JANUARY TO-WIT:

COMPANY: CENTERPOINT ENERGY, ENTEXCOUNTY: RankinADDRESS: P.O. BOX 1475, HOUSTON TX 77251-1475YEAR: 2023

TAXING JURISDICTION	ITEM	UNITS	DESCRIPTION OF PROPERTY	ASSESSED VALUE
<u>Beat #2</u>				
Rankin County School Distrk	1		City Gate Site	2,300
Corporation of Flowood	5	471	Services (Incl. meters & reg.)	33,819
	4	15.63	Mi. various size pipe	81,264
			PPIN 90024	TOTAL 117,383
<u>Beat #2</u>				
Rankin County School Distrk	4	0.10	Mi. various size pipe	528
Corporation of Pearl City				TOTAL 528
<u>Beat #2</u>				
Rankin County School Distrk	5	14	Services (Incl. meters & reg.)	993
Corporation of Pelahatchie	4	0.46	Mi. various size pipe	2,385
				TOTAL 3,378
<u>Beat #2</u>				
Rankin County School Distrk	3		Miscellaneous Improvements & Equipment	10,325
Outside	5	3,523	Services (Incl. meters & reg.)	253,212
	4	117.04	Mi. various size pipe	608,451
			PPIN 90022	TOTAL 871,989
<u>Beat #3</u>				
Pearl Municipal Separate Sc	5	1,004	Services (Incl. meters & reg.)	72,130
District	4	33.34	Mi. various size pipe	173,323
Corporation of Pearl			PPIN 90026	TOTAL 245,452
<u>Beat #3</u>				
Rankin County School Distrk	3		Miscellaneous Improvements & Equipment	5,549
Corporation of Brandon	5	2,059	Services (Incl. meters & reg.)	148,004
	4	68.41	Mi. various size pipe	355,642
			PPIN 90023	TOTAL 509,194
<u>Beat #3</u>				
Rankin County School Distrk	5	244	Services (Incl. meters & reg.)	17,539
Corporation of Puckett Villag	4	8.11	Mi. various size pipe	42,145
				TOTAL 59,685
<u>Beat #3</u>				
Rankin County School Distrk	5	940	Services (Incl. meters & reg.)	67,581
Outside	4	31.24	Mi. various size pipe	162,392
				TOTAL 229,973
<u>Beat #4</u>				
Rankin County School Distrk	3		Miscellaneous Improvements & Equipment	7,048
Corporation of Brandon	5	3,823	Services (Incl. meters & reg.)	274,745
	4	124.54	Mi. various size pipe	647,414
			PPIN 90023	TOTAL 929,207

Attachment: Acknowledgment of the 2023 Public Utility Roll, as received by the Department of Revenue, pursuant to Mississippi Code

STATE OF MISSISSIPPI
PUBLIC UTILITY PROPERTY ASSESSMENT

FOR TAX VALUE DUE THE DISTRICTS AND MUNICIPALITIES NAMED BELOW IN SAID COUNTY, AND DUE SAID COUNTY, AS INDICATED BELOW ON PROPERTY OWNED BY SAID COMPANY THEREIN, ON THE FIRST DAY OF JANUARY TO-WIT:

COMPANY: CENTERPOINT ENERGY, ENTEXCOUNTY: RankinADDRESS: P.O. BOX 1475, HOUSTON TX 77251-1475YEAR: 2023

TAXING JURISDICTION	ITEM	UNITS	DESCRIPTION OF PROPERTY	ASSESSED VALUE
Beat #4				
Rankin County School Distric	1		Fee Land #28-61-1	26
Corporation of Pelahatchie	3		Miscellaneous Improvements & Equipment	10,061
	5	516	Services (Incl. meters & reg.)	37,093
	4	17.15	Mi. various size pipe	89,132
			PPIN 90027	TOTAL 136,313
Beat #4				
Rankin County School Distric	3		Miscellaneous Improvements & Equipment	1,485
Outside	5	1,806	Services (Incl. meters & reg.)	129,769
	4	59.98	Mi. various size pipe	311,826
			PPIN 90022	TOTAL 443,081
Beat #5				
Pearl Municipal Separate Sc	1		Jackson Airport City Gate	2,966
District	3		Miscellaneous Improvements & Equipment	1,188
Corporation of Jackson	5	163	Services (Incl. meters & reg.)	11,736
	4	5.42	Mi. various size pipe	28,200
			PPIN 90025	TOTAL 44,090
Beat #5				
Pearl Municipal Separate Sc	2		Materials & Supplies	0
District	1		Fee Land #28-61-2	22
Corporation of Pearl	3		Miscellaneous Improvements & Equipment	29,795
	6		Vehicles & Power Equip	0
	5	673	Services (Incl. meters & reg.)	48,395
	4	22.37	Mi. various size pipe	116,290
			PPIN 90026	TOTAL 194,502
Beat #5				
Pearl Municipal Separate Sc	5	9	Services (Incl. meters & reg.)	664
District	4	0.31	Mi. various size pipe	1,596
Outside				TOTAL 2,261
Beat #5				
Rankin County School Distric	5	48	Services (Incl. meters & reg.)	3,478
Corporation of Brandon	4	1.61	Mi. various size pipe	8,358
				TOTAL 11,836
Beat #5				
Rankin County School Distric	3		Miscellaneous Improvements & Equipment	2,667
Corporation of Flowood	5	1,271	Services (Incl. meters & reg.)	91,328
	4	42.21	Mi. various size pipe	219,454
			PPIN 90024	TOTAL 313,448
Beat #5				
Rankin County School Distric	4	1.18	Mi. various size pipe	6,141
Corporation of Jackson				TOTAL 6,141

Attachment: Acknowledgment of the 2023 Public Utility Roll, as received by the Department of Revenue, pursuant to Mississippi Code

STATE OF MISSISSIPPI
PUBLIC UTILITY PROPERTY ASSESSMENT

FOR TAX VALUE DUE THE DISTRICTS AND MUNICIPALITIES NAMED BELOW IN SAID COUNTY, AND DUE SAID COUNTY, AS INDICATED BELOW ON PROPERTY OWNED BY SAID COMPANY THEREIN, ON THE FIRST DAY OF JANUARY TO-WIT:

COMPANY: CENTERPOINT ENERGY, ENTEX

COUNTY: Rankin

ADDRESS: P.O. BOX 1475, HOUSTON TX 77251-1475

YEAR: 2023

TAXING JURISDICTION	ITEM	UNITS	DESCRIPTION OF PROPERTY	ASSESSED VALUE
Beat #5				
Rankin County School District	4	1.17	Mi. various size pipe	6,063
Corporation of Pearl				
			TOTAL	6,063
Beat #5				
Rankin County School District	3		Miscellaneous Improvements & Equipment	10,536
Outside	5	1,176	Services (incl. meters & reg.)	84,493
	4	39.06	Mi. various size pipe	203,030
			PPIN 90022	
			TOTAL	298,058
		17,741	Services (incl. meters & reg.)	
		589.33	Mi. various size pipe	
			GRAND TOTAL COUNTY	4,422,581
COUNTY RECAP:				
Beat #2				993,277
Beat #3				1,044,304
Beat #4				1,508,600
Beat #5				876,399
			TOTAL BEATS	4,422,581
SCHOOL RECAP:				
Pearl Municipal Separate School				486,306
Rankin County School District				3,936,275
			TOTAL SCHOOLS	4,422,581

PUBLIC UTILITY PROPERTY ASSESSMENT

FOR TAX VALUE DUE THE DISTRICTS AND MUNICIPALITIES NAMED BELOW IN SAID COUNTY,
AND DUE SAID COUNTY, AS INDICATED BELOW ON PROPERTY OWNED BY SAID COMPANY
THEREIN, ON THE FIRST DAY OF JANUARY TO-WIT:

COMPANY: CenturyLink Communications, LLC COUNTY: Rankin
COMPANY ADDRESS: 1025 Eldorado Blvd., Broomfield, CO 80021

Year 2023

TAXING JURISDICTION	ITEM	DESCRIPTION OF PROPERTY	VALUE
Rural County		Fiber Optic Cable	59,126
		<i>Tax district Taxable subtotal</i>	59,126
Florence City		Fiber Optic Cable	22,204
		Broadband Equipment	2,333
		Leasehold Improvements	285
		CWIP	1,254
		Exempt Broadband Equipment	41,909
		<i>Tax district Taxable subtotal</i>	26,076
Richland Outside Drainage District		Fiber Optic Cable	19,115
		<i>Tax district subtotal</i>	19,115
Richland Inside Drainage District		Fiber Optic Cable	9,307
		<i>Tax district subtotal</i>	9,307
Flowood Inside Drainage District		Fiber Optic Cable	5,461
		<i>Tax district subtotal</i>	5,461
Pearl City Inside Drainage District		Fiber Optic Cable	5,517
		<i>Tax district subtotal</i>	5,517
		County Total	166,512
		<i>Broadband Exemption:</i>	<i>41,909</i>
		Taxable County Total	124,603

COMPANY : ENTERGY MISSISSIPPI, LLC COUNTY : STATE SUMMARY YEAR 2023			
CO. ADDRESS: C/O ESI TAX DEPT., P.O BOX 61000, NEW ORLEANS, LA 70161			
COUNTY	SCHOOL DISTRICT	CITY	Total
RANKIN	PEARL SEPARATE SCHOOL	PEARL	6,762,793
	RANKIN COUNTY SCHOOL	BRANDON	7,953,918
		FLORENCE	838,755
		FLOWOOD	3,562,260
		JACKSON	103,548
		PELAHATCHIE	491,080
		RICHLAND	1,917,788
		RURAL	17,332,875
	RANKIN COUNTY SCHOOL - RHPRFCD	FLOWOOD	4,074,309
		RICHLAND	1,284,544
		RURAL	483,724
RANKIN Total			44,805,595

Attachment: Acknowledgment of the 2023 Public Utility Roll, as received by the Department of Revenue, pursuant to Mississippi Code

COMPANY : ENTERGY MISSISSIPPI, LLC YEAR 2023		
CO. ADDRESS: C/O ESI, P.O. BOX 61000, NEW ORLEANS, LA 70161		
COUNTY	SPECIAL DISTRICT #1	Total
RANKIN	RANKIN - HINDS PERAL RIVER FLOOD CONTROL	5,842,578
	(blank)	38,963,017
RANKIN Total		44,805,595

COMPANY : ENTERGY MISSISSIPPI, LLC COUNTY : STATE SUMMARY YEAR 2023				
CO. ADDRESS: C/O ESI TAX DEPT., P.O. BOX 61000, NEW ORLEANS, LA 70161				
COUNTY	CITY	SCHOOL DISTRICT	PROPERTY TYPE	Total
RANKIN	BRANDON	RANKIN COUNTY SCHOOL	137.89 ACS. RANKIN 500KV SUBSTATION SITE IN S 11, T 5N, R.3E. BOOK 436, PAGE 573.	158,549
			9.398 AC. BRANDON 115KV SUBSTATION SITE IN N 1/2 S.17, T.5N, R.3E. BOOK 235, PAGE 99.	11,338
			-DISTRIBUTION FACILITIES	4,830,596
			LEASEHOLD IMPROVEMENTS - MARQUETTE CEMENT 115KV SUBSTATION.	480
			-T & D SUBSTATIONS & SWITCHING STATIONS	2,714,034
			-TRANSMISSION FACILITIES	238,921
		RANKIN COUNTY SCHOOL Total		7,953,916
	BRANDON Total			7,953,916
	FLORENCE	RANKIN COUNTY SCHOOL	13KV REGULATOR SITE IN SE 1/4 OF NW 1/4 S.30, T.4N, R.2E. BOOK 99, PAGE 535.	220
			-DISTRIBUTION FACILITIES	838,535
		RANKIN COUNTY SCHOOL Total		838,755
	FLORENCE Total			838,755
	FLOWOOD	RANKIN COUNTY SCHOOL	-DISTRIBUTION FACILITIES	2,146,211
			Grants Ferry Sub 4.74 ACS. ALONG HWY 25 IN SW1/4, S17, T6N, R3E. BOOK 503 PG 297.	162,458
			LUCKNEY 115KV SUBSTATION SITE PARCEL 1. 1.7 ACS. IN SW 1/4 OF NW 1/4 S.24, T.6N, R.2E. BOOK 297, PAGE 363. PARCEL 2. 2.23 ACS. IN THE SW 1/4 OF NW 1/4 S.24, T.6N, R.2E. BOOK 344, PAGE 661	14,083
			-T & D SUBSTATIONS & SWITCHING STATIONS	849,364
			-TRANSMISSION FACILITIES	390,144
		RANKIN COUNTY SCHOOL Total		3,562,260
		RANKIN COUNTY SCHOOL - RHPRFCD	2.92 ACS. FANNIN RD. 115KV SUBSTATION SITE IN THE NE 1/4 OF NE 1/4 S.13, T.5N, R.1E. INCLUDING ROADWAY EASEMENT 50' IN WIDTH FROM HWY. 80. BOOK 387, PAGE 273.	28,392
			-DISTRIBUTION FACILITIES	1,070,491
			EASEMENT - KLEAN STEEL 115KV SUBSTATION SITE IN S.31, T.6N, R.2E. INCLUDING PARKING AREA AND ROADWAY.	1,725
			FLOWOOD 115KV SUBSTATION SITE PARCEL 1: 5.07 ACS. IN THE S 1/2 LOT 7, S.31, T.6N, R.2E. BOOK 154, PAGE 4 PARCEL 2: 0.969 AC. IN S 1/2 LOT 7, S 31, T.6N, R.2E. BOOK 155, PAGE 461.	10,750
			-T & D SUBSTATIONS & SWITCHING STATIONS	1,815,364
			-TRANSMISSION FACILITIES	1,147,587
		RANKIN COUNTY SCHOOL - RHPRFCD Total		4,074,309
	FLOWOOD Total			7,636,569
	JACKSON	RANKIN COUNTY SCHOOL	-DISTRIBUTION FACILITIES	103,548
		RANKIN COUNTY SCHOOL Total		103,548
	JACKSON Total			103,548
	PEARL	PEARL SEPARATE SCHOOL	5.8 AC. WHITFIELD 115KV SUBSTATION SITE IN S.27, T.5N, R2E, BOOK 504, PAGES 349-351.	35,098
			-DISTRIBUTION FACILITIES	5,462,059
			-MATERIALS & SUPPLIES	59,309
			-T & D SUBSTATIONS & SWITCHING STATIONS	811,194

Attachment: Acknowledgment of the 2023 Public Utility Roll, as received by the Department of Revenue, pursuant to Mississippi Code

COMPANY : ENTERGY MISSISSIPPI, LLC COUNTY : STATE SUMMARY YEAR 2023				
CO. ADDRESS: C/O ESI TAX DEPT , P.O. BOX 61000, NEW ORLEANS, LA 70161				
COUNTY	CITY	SCHOOL DISTRICT	PROPERTY TYPE	Total
RANKIN	PEARL	PEARL SEPARATE SCHOOL	THOMPSON AIRPORT 115KV SUBSTATION SITE PARCEL 1: 9.0 ACS. IN W 1/2 OF NW 1/4 S.15, T.5N,R.2E. BOOK 191, PAGE 308.PARCEL 2: 14.5 ACS. IN NW 1/4 S.15, T.5N, R.2E. BOOK 191, PAGE 323.	32,628
			-TOOLS, FURNITURE, COMMUNICATIONS, ETC.	58,070
			-TRANSMISSION FACILITIES	304,435
		PEARL SEPARATE SCHOOL Total		6,762,793
	PEARL Total			6,762,793
	PELAHATCHIE	RANKIN COUNTY SCHOOL	-DISTRIBUTION FACILITIES	488,619
			-TRANSMISSION FACILITIES	2,461
		RANKIN COUNTY SCHOOL Total		491,080
	PELAHATCHIE Total			491,080
	RICHLAND	RANKIN COUNTY SCHOOL	-DISTRIBUTION FACILITIES	1,437,619
			-T & D SUBSTATIONS & SWITCHING STATIONS	474,423
			-TRANSMISSION FACILITIES	5,746
		RANKIN COUNTY SCHOOL Total		1,917,788
		RANKIN COUNTY SCHOOL - RHPRFCD	2.1 AC. JACKSON - RANKIN INDUSTRIAL 115KV SUBSTATION SITE IN THE N 1/2 S.23, T.5N, R.1E. BOOK 305, PAGE 165	23,166
			-DISTRIBUTION FACILITIES	838,663
			-T & D SUBSTATIONS & SWITCHING STATIONS	332,992
			-TRANSMISSION FACILITIES	89,723
		RANKIN COUNTY SCHOOL - RHPRFCD Total		1,284,544
	RICHLAND Total			3,202,332
	RURAL	RANKIN COUNTY SCHOOL	0 453 ACRES HENDERSON ROAD SUBSTATION SITE N. W. 1/4 OF THE S. W. 1/4 OF SECTION 31, TOWNSHIP 6 NORTH, RANGE 3 EAST	4,077
			11.4 ACRE STAR 115KV SUBSTATION SITE ALONG WESTVILLE ROAD IN THE SE 1/4 S.2, T.3N, R.2E. BOOK 524, PAGE 448. LESS 3 ACRES AS WESTVILLE ROAD R O.W. (NET OF 11.1 ACRES).	15,407
			3.49 AC. FLORENCE 115KV SUBSTATION SITE IN NE 1/4 OF NE 1/4 S.13, T.4N, R.1E. BOOK 231, PAGE 546.	5,833
			5 143 ACRES HENDERSON ROAD SUBSTATION SITE N. W. 1/4 OF THE S. W. 1/4 OF SECTION 31, TOWNSHIP 6 NORTH, RANGE 3 EAST	58,133
			5.74 AC. PELAHATCHIE 115KV SUBSTATION SITE IN NW 1/4 OF NW 1/4 S.36, T.6N, R.5E. BOOK 131, PAGE 519.	5,642
			-DISTRIBUTION FACILITIES	12,205,146
			EASEMENT - BRANDON 115KV SWITCHING STATION SITE IN E 1/2 OF W 1/2 OF NE 1/4 S.5, T.5N, R.3E. BOOK 131, PAGE 425.	50
			PROPOSED 50' ACCESS ROAD IN SW1/4, S17, T6N, R3E	59,925
			-T & D SUBSTATIONS & SWITCHING STATIONS	1,992,390
			-TRANSMISSION FACILITIES	2,986,272
		RANKIN COUNTY SCHOOL Total		17,332,875
		RANKIN COUNTY SCHOOL - RHPRFCD	-DISTRIBUTION FACILITIES	456,317
			-TRANSMISSION FACILITIES	27,407
		RANKIN COUNTY SCHOOL - RHPRFCD Total		483,724
	RURAL Total			17,816,600
RANKIN Total				44,805,595

Attachment: Acknowledgment of the 2023 Public Utility Roll, as received by the Department of Revenue, pursuant to Mississippi Code

Pearl River District

PUBLIC UTILITY PROPERTY ASSESSMENT

FOR TAX VALUE DUE THE DISTRICTS AND MUNICIPALITIES NAMED BELOW IN SAID COUNTY, AND
DUE SAID COUNTY, AS INDICATED BELOW ON PROPERTY OWNED BY SAID COMPANY THEREIN,
ON THE FIRST DAY OF JANUARY TO-WIT:

COMPANY Illinois Central Railroad COUNTY Rankin YEAR 2023
17641 South Ashland Avenue
Homewood, Illinois 60430

TAXING JURISDICTION	ITEM	DESCRIPTION OF PROPERTY					VALUE
Road Districts		MAIN TRACK		SIDE TRACK		SITUS PROPERTY VALUE	
		\$12,719 PER MILE		\$1,000 PER MILE			
		MILES	VALUE	MILES	VALUE		
<u>R.D. #4</u>							
	Outside	0.00	-	0.00	-	-	-
Total R.D. #4		0.00	-	0.00	-	-	-
<u>R.D. #2</u>							
	Flowood	0.00	-	0.00	-	6,000	6,000
	Outside	0.00	-	0.00	-	-	-
Total R.D. #2		0.00	-	0.00	-	6,000	6,000
<u>R.D. #3</u>							
	Outside	0.00	-	0.00	-	-	-
Total R.D. #3		0.00	-	0.00	-	-	-
Total Roads & County		0.00	-	0.00	-	6,000	6,000
Rankin-Hinds Pearl River Flood & Drainage Control District							
	Flowood	0.00	-	0.00	-	6,000	6,000
	Outside	0.00	-	0.00	-	-	-
Total		-	-	-	-	6,000	6,000

Details for Situs Property

Flowood	1	4.34 Miles W.G. Avery Body Co.- Track and land underneath	6,000
Total Situs Property			<u>6,000</u>

Recap for City Values

Flowood	6,000
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Jackson to Gulfport

PUBLIC UTILITY PROPERTY ASSESSMENT

FOR TAX VALUE DUE THE DISTRICTS AND MUNICIPALITIES NAMED BELOW IN SAID COUNTY, AND
DUE SAID COUNTY, AS INDICATED BELOW ON PROPERTY OWNED BY SAID COMPANY THEREIN,
ON THE FIRST DAY OF JANUARY TO-WIT:

COMPANY Illinois Central Railroad COUNTY Rankin YEAR 2023
17641 South Ashland Avenue
Homewood, Illinois 60430

TAXING JURISDICTION	ITEM	DESCRIPTION OF PROPERTY						VALUE
Road Districts		MAIN TRACK		SIDE TRACK		SITUS PROPERTY VALUE		
		\$141,676 PER MILE		\$1,000 PER MILE				
		MILES	VALUE	MILES	VALUE			
R.D. #1								
	Flowood	-	-	-	-	800	800	
	Richland (Lakeland)	6.49	919,480	-	-	-	919,480	
	Florence	5.31	752,302	0.10	100	250	752,652	
	Outside	8.20	1,161,747	7.99	7,990	-	1,169,737	
Total Roads & County		20.00	2,833,529	8.09	8,090	1,050	2,842,669	

All the above in County School District

Rankin-Hinds Pearl River Flood & Damage
Control District

- - - - -

Details fo situs Property

Florence	1	Section House	50
	2	Tool House & Supplies	100
	3	Pogoda	100
			<u>250</u>
Flowood	4	Furniture & equipment in Customer Service Center located at 2500 Lakeland Drive	800
			<u>800</u>
Total Situs Property			<u><u>1,050</u></u>

Recap Total City Values

Florence	752,652
Richland	919,480
Flowood	800

Public Utility Property Assessment

State of Mississippi

For tax value due the districts and municipalities named below in said county, and due said County, as indicated below on the property owned by said company therein, on the first day of January to wit

Company: Gulf South Pipeline Company, Lp **County:** Rankin **Year:** 2023
Co. Address: 9 Greenway Plaza Ste 2800, Houston, TX 77046

Taxing Jurisdiction	Description of Property	Value
BEAT 1, PEARL MUNICIPAL SCHOOL DISTRICT, CITY OF PEARL		
	1.176 Miles of Gas Pipeline	4,095
	Subtotal	4,095
BEAT 1, PEARL MUNICIPAL SCHOOL DISTRICT, FLOOD AND DRAIN DISTRICT, CITY OF PEARL		
	1.580 Miles of Gas Pipeline	44,781
	Subtotal	44,781
BEAT 1, RANKIN COUNTY SCHOOL DISTRICT		
	12.602 Miles of Gas Pipeline	526,964
	Meter Station Structures and Equipment	32,259
	0.15 Acre in N/2 of N/2, S32-T4N-R2E, Fee 3416	1,440
	0.1 Acres, SW/4 S5-T3N-R2E Fee 3701	48
	Subtotal	560,711
BEAT 1, RANKIN COUNTY SCHOOL DISTRICT, CITY OF FLOWOOD		
	0.477 Miles of Gas Pipeline	1,661
	Subtotal	1,661
BEAT 1, RANKIN COUNTY SCHOOL DISTRICT, FLOOD AND DRAIN DISTRICT, CITY OF RICHLAND		
	1.640 Miles of Gas Pipeline	28,914
	Subtotal	28,914
BEAT 2, PEARL MUNICIPAL SCHOOL DISTRICT, CITY OF PEARL		
	2.523 Miles of Gas Pipeline	27,780
	Subtotal	27,780

Public Utility Property Assessment

State of Mississippi

For tax value due the districts and municipalities named below in said county, and due said County, as indicated below on the property owned by said company therein, on the first day of January to wit

Company: Gulf South Pipeline Company, Lp **County:** Rankin **Year:** 2023
Co. Address: 9 Greenway Plaza Ste 2800, Houston, TX 77046

Taxing Jurisdiction	Description of Property	Value
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BEAT 2, PEARL MUNICIPAL SCHOOL DISTRICT, FLOOD AND DRAIN DISTRICT, CITY OF PEARL

7.184 Miles of Gas Pipeline	114,805
COMMUNICATION EQT-JACKSON AREA	22,967
JACKSON / 5 / 8550	1,585,666
JACKSON / 5 / 8550	81,118
50.31 Acres in NE/4, SE/4 of SE/4, S4-T5N-R2E, Fee 2764	5,193
150.0 Acres in S4 and 9, T5N-R2E, Fee 3420	128,392
Subtotal	1,938,141

BEAT 2, RANKIN COUNTY SCHOOL DISTRICT

7.910 Miles of Gas Pipeline	375,936
Meter Station Structures and Equipment	19,356
Subtotal	395,292

BEAT 2, RANKIN COUNTY SCHOOL DISTRICT, CITY OF FLOWOOD

6.431 Miles of Gas Pipeline	41,481
Subtotal	41,481

BEAT 2, RANKIN COUNTY SCHOOL DISTRICT, CITY OF JACKSON

1.820 Miles of Gas Pipeline	89,132
Subtotal	89,132

BEAT 2, RANKIN COUNTY SCHOOL DISTRICT, FLOOD AND DRAIN DISTRICT

9.376 Miles of Gas Pipeline	45,184
Subtotal	45,184

BEAT 2, RANKIN COUNTY SCHOOL DISTRICT, FLOOD AND DRAIN DISTRICT, CITY OF FLOWOOD

Public Utility Property Assessment

State of Mississippi

For tax value due the districts and municipalities named below in said county, and due said County,
as indicated below on the property owned by said company therein, on the first day of January to wit

Company: Gulf South Pipeline Company, Lp **County:** Rankin **Year:** 2023
Co. Address: 9 Greenway Plaza Ste 2800, Houston, TX 77046

Taxing Jurisdiction	Description of Property	Value
	6.310 Miles of Gas Pipeline	38,386
	1.620 Miles of Gas Pipeline	12,694
	Non-current Gas Stored underground	38,226
	JACKSON STORAGE - DEHYDRATION	20,615
	JACKSON STORAGE-WELLS & LINES	677,036
	Meter Station Structures and Equipment	38,711
	JACKSON STORAGE - DEHYDRATION	472,401
	JACKSON STORAGE - DEHYDRATION	9,419
	JACKSON STORAGE-LAND RIGHTS	37,088
	JACKSON STORAGE-WELLS & LINES	321,667
	1.76 Acres in S31-T6N-R2E, Fee 3220	1,400
	1.44 Acres in Lots 6, 33 and 34 of Block "C" E Jackson Place, Fee 32	1,148
	1.14 Acres in S31-T6N-R2E, Fee 3221	923
	0.93 Acre in S31-T6N-R2E, Fee 3161	798
	0.93 Acre S/2, NE/4, NE/4 S6-T5N-R2E, Fee 3219	758
	0.48 Acre in 50' Off E. Side of Lot 11, Blk. C.E. Jackson Place, Fee 3	398
	0.87 Acres Lots 31, 32 and 200' off the N. End of 30 Blk. "C" in S12-	690
	0.50 Acre in E/2, SW/4, S5-T5N-R2E, Fee 3205	398
	0.48 Acre in 50' Off W. Side of Lot 11, Blk. C.E. Jackson Place Fee 3	398
	0.133 Acre in Lot 8 Less 10' off E. Side and Lots 10 and 11 Blk. E, E:	3,997
	0.91 Acre in N/2, NE/4, NE/4, S6-T5N-R2E, Fee 3217	719
	3.95 Acres in N/2, SE/4, S5- T5N- R2E, Fee 3207	3,161
	1.64 Acres Lots 3,4,5,6 Blk. 6, Lot 1 and S/2 Lot 2 Blk. 2 Subdivisor	2,596
	46.866 Acres in S31-T6N-R2E, and S6-T5N-R2E, Fee 3168	115,435
	120.0 Acres in S4-T5N-R2E, Fee 3420	103,464
	36.29 Acres in E/2 of SE/4, S1-T5N-R1E, Fee 3163	96,322
	40.31 Acres in NE/4, SE/4, SE/4, SE/4, S4-T5N-R2E, Fee 2764	57,775
	40.2 Acres in S4-T5N-R2E, Fee 3420	34,628
	5.55 Acres in S6-T5N-R2E and 4.57 Acres in S5-6, T5N-R2E, Fee 32	8,110
	4.00 Acres in SW/4, S4-T5N-R2E, Fee 3218	3,199
	Subtotal	2,102,566

BEAT 3, PEARL MUNICIPAL SCHOOL DISTRICT, FLOOD AND DRAIN DISTRICT, CITY OF PEARL

6.339 Miles of Gas Pipeline 178,567

Subtotal 178,567

Public Utility Property Assessment

State of Mississippi

For tax value due the districts and municipalities named below in said county, and due said County, as indicated below on the property owned by said company therein, on the first day of January to wit

Company: Gulf South Pipeline Company, Lp **County:** Rankin **Year:** 2023
Co. Address: 9 Greenway Plaza Ste 2800, Houston, TX 77046

Taxing Jurisdiction	Description of Property	Value
BEAT 3, RANKIN COUNTY SCHOOL DISTRICT		
	25.781 Miles of Gas Pipeline	281,118
	Meter Station Structures and Equipment	9,613
	1.333 Acres in SE/4, S28-T3N-R4E, Fee 2432	642
	Subtotal	291,373
BEAT 3, RANKIN COUNTY SCHOOL DISTRICT, FLOOD AND DRAIN DISTRICT, CITY OF FLOWOOD		
	3.760 Miles of Gas Pipeline	184,141
	0.253 Acre on the South- Easterly 100' of Lot 21 Blk.D First Additior	204
	0.68 Acre Lot 20 Blk. B.E. Jackson Place, Fee 3259	544
	8.91 Acres Lots 11, 12 and the N. 200' of Lot 85 Blk. D.E. Jackson Pl	7,118
	Subtotal	192,007
BEAT 5, PEARL MUNICIPAL SCHOOL DISTRICT, CITY OF PEARL		
	6.856 Miles of Gas Pipeline	213,120
	Subtotal	213,120
BEAT 5, PEARL MUNICIPAL SCHOOL DISTRICT, FLOOD AND DRAIN DISTRICT, CITY OF PEARL		
	4.270 Miles of Gas Pipeline	189,999
	0.017 Acre in NW Corner SW/4, S17-T5N-R2E, Fee 3618	117
	0.021 Acre in NW Corner SW/4, S17-T5N-R2E, Fee 3616	156
	Subtotal	190,272
BEAT 5, RANKIN COUNTY SCHOOL DISTRICT		
	7.042 Miles of Gas Pipeline	179,203
	Meter Station Structures and Equipment	41,937
	Subtotal	221,140

BEAT 5, RANKIN COUNTY SCHOOL DISTRICT, CITY OF FLOWOOD

Public Utility Property Assessment

State of Mississippi

For tax value due the districts and municipalities named below in said county, and due said County,
as indicated below on the property owned by said company therein, on the first day of January to wit

Company: Gulf South Pipeline Company, Lp **County:** Rankin **Year:** 2023
Co. Address: 9 Greenway Plaza Ste 2800, Houston, TX 77046

Taxing Jurisdiction	Description of Property	Value
	1.678 Miles of Gas Pipeline	13,148
	Subtotal	13,148
	Total	6,579,360
Total By Beat		
001		640,163
002		4,639,572
003		661,947
005		637,679
	Total	6,579,360
Totals By School		
	Pearl Municipal School District	2,596,755
	Rankin County School District	3,982,607
	Total	6,579,360
Totals By Levee		
	Flood And Drain District	4,720,429
Totals By Cities		
	City Of Flowood	2,350,861
	City Of Jackson	89,132
	City Of Pearl	2,596,755
	City Of Richland	28,914

Attachment: Acknowledgment of the 2023 Public Utility Roll, as received by the Department of Revenue, pursuant to Mississippi Code

GAJE0092
RANKIN (MS)

FORM 71-069

PUBLIC UTILITY PROPERTY ASSESSMENT
MISSISSIPPI 12/31/22

FOR TAX VALUE DUE THE DISTRICTS AND MUNICIPALITIES NAMED BELOW IN SAID COUNTY, AND DUE SAID COUNTY, AS INDICATED BELOW ON PROPERTY OWNED BY SAID COMPANY THEREIN, ON THE FIRST DAY OF JANUARY TO WIT:

KANSAS CITY SOUTHERN RAILWAY COMPANY
FORMERLY: MIDSOUTH RAIL CORPORATION
PROPERTY TAX DEPARTMENT
P. O. BOX 219335
KANSAS CITY, MO 64121-8335

COUNTY: RANKIN

YEAR: 2021

MERIDIAN TO VICKSBURG

DISTRICTS	TRACK MILES		TRACK VALUE		ASSESSED VALUE				TOTAL VALUE **
	MAIN	SIDE	MAIN	SIDE	TOTAL	OTHER*	EQUIP*	TOTAL*	
MERIDIAN TO VICKSBURG									
ROAD DISTRICT #1									
OUTSIDE E. JACKSON - 90046	0.93	-	60,838	-	60,838	283		283	61,121
ROAD DISTRICT # 2									
INSIDE BRANDON - 90047	2.63	1.94	172,047	50,764	222,811	4,972		4,972	227,783
NEAR GREENFIELD - 90046	-	0.71	-	18,578	18,578			-	18,578
NEAR WHITEFIELD - 90046	-	0.27	-	7,065	7,065			-	7,065
INSIDE PEARL - 90048	8.70	6.77	569,129	177,149	746,278	52,465		52,465	798,743
INSIDE RICHLAND - 90092 (1)	-	11.71	-	306,414	306,414	757,989	2,534	760,523	1,066,937
OUTSIDE - 90046	10.17	0.80	665,292	20,933	686,225	1,188		1,188	687,413
ROAD DISTRICT #4									
INSIDE PELAHATCHIE - 90049	1.47	1.18	96,163	30,877	127,040			-	127,040
INSIDE RANKIN - 90046	-	0.96	-	25,120	25,120			-	25,120
OUTSIDE - 90046	10.09	2.03	660,058	53,119	713,177	69		69	713,246
TOTAL	33.99	26.37	2,223,527	690,019	2,913,546	816,966	2,534	819,500	3,733,046
RECAP:									
ROAD DIST #1	0.93	-	60,838	-	60,838	283	-	283	61,121
ROAD DIST #2	21.50	22.20	1,406,468	580,903	1,987,371	816,614	2,534	819,148	2,806,519
ROAD DIST #4	11.56	4.17	756,221	109,116	865,337	69	-	69	865,406
TOTAL ROADS	33.99	26.37	2,223,527	690,019	2,913,546	816,966	2,534	819,500	3,733,046
INSIDE PELAHATCHIE	1.47	1.18	96,163	30,877	127,040	-	-	-	127,040
INSIDE BRANDON	2.63	1.94	172,047	50,764	222,811	4,972	-	4,972	227,783
INSIDE PEARL	8.70	6.77	569,129	177,149	746,278	52,465	-	52,465	798,743
INSIDE RICHLAND (1) (2)	-	11.71	-	306,414	306,414	757,989	2,534	760,523	1,066,937
TOTAL CITIES	12.80	21.60	837,339	565,204	1,402,543	815,426	2,534	817,960	2,220,503

MERIDIAN SPEEDWAY - PPIN # 963040 Special Assessment through 2020

KANSAS CITY SOUTHERN - PPIN # 966491 Special Assessment

KANSAS CITY SOUTHERN - PPIN # 966494 Special Assessment

KANSAS CITY SOUTHERN - PPIN # 966495 Special Assessment

KANSAS CITY SOUTHERN - PPIN # 968228 Special Assessment

MERIDIAN SPEEDWAY - PPIN #'S 76986, 54177 MICHAEL ADDING TO SITUS FOR 2012

(1) SEE BELOW LOCAL ASSESSMENT

RICHLAND CREEK WATERSHED DRAINAGE PUBLIC UTILITY SPECIAL ASSESSMENT - TEN (10) PARCELS

PPIN# 18467, 18635, 21856, 49755, 7921, 7946, 13701, 18473, 21852 & 18480

(1) LOCALLY ASSESSED NON-OPERATING PROPERTY (737) PREVIOUS YEAR INFORMATION UTILIZED (INCLUDES TAXES FROM CITY OF RICHLAND)

	COUNTY					RICHLAND		TOTAL LEVY
	MARKET	ASSESS	44.9900	44.9900	46.1700	SCHOOL	CITY	
PPIN #: 90108 (1)	6,660	2,073	44.9900	44.9900	46.1700	56.5516	19.0000	101.54
PPIN #: 90109 (1)	9,790	3,033	44.9900			56.5516		101.54
PPIN #: 90110 (1)	4,040	1,254		44.9900		56.5516		101.54
PPIN #: 90111	13,110	4,086			46.1700	56.5516		102.72
PPIN #: 90112	9,620	2,997				56.5516		97.97
PPIN #: PU7 (2)	20,490	6,360					19.0000	19.00
	63,710	19,803						

(1) City of Richland includes the City value in City of Richland local bill, this includes #90108, 90109 and 90110.

(2) Included in City of Richland local assessed bill.

THE KANSAS CITY SOUTHERN RAILWAY COMPANY
PROPERTY TAX ASSESSMENT IN MISSISSIPPI
TAX YEAR 2023 (PAYABLE JANUARY 2024)

MSPPTX

		TRACK MILES		TRACK VALUE			ASSESSED VALUE			
							SITUS PROPERTY			TOTAL
COUNTY	COMPANY/RAIL LINE	MAIN	SIDE	MAIN	SIDE	TOTAL	OTHER	EQUIP	TOTAL	VALUE **

Note: Mileage of "Owned and Not Operated" are included in this report. Non operated mileage include 20.42 (Main) and 1.39 (Side) within Jasper County; 11.01 (Side) within Jones County; 5.77 (Main) and 0.67 (Side) within Lowndes County; 6.08 (Main) and 0.06 (Side) within Newton County and 21.71 (Main) and 15.10 (Side) within Warren County. The mileage within Jones County is operated by Norfolk Southern and the mileage in Jasper, Lowndes and Newton Counties is operated by Walco Companies, Inc.

- (1) Joint Track with Norfolk Southern (50%) of 3.31 Side is not included in this report (Lauderdale County).
(2) Joint Track with Fittrol (50%) of 0.19 Side is not included in this report (Scott County).

LOCALLY ASSESSED OPERATING PROPERTY

None

LOCALLY ASSESSED NON-OPERATING (737) PROPERTY

		<u>Valuations</u>	
		<u>Market</u>	<u>Assessed</u>
RANKIN	MIDSOUTH RAIL CORPORATION	63,710	19,803
	TOTAL	<u>63,710</u>	<u>19,803</u>

Attachment: Acknowledgment of the 2023 Public Utility Roll, as received by the Department of Revenue, pursuant to Mississippi Code

MCI Metro Access Transmission Services LLC
 PO Box 521807, Longwood, FL 32752
 State of Mississippi
 Ad Valorem Tax Report
 2023 Assessment
 As of 01/01/2023

County	City	Address	Asset Category	AV	Exempt	Taxable
Rankin	Brandon	1070 SPILLWAY CIR	DHC - Communications Equip	1	1	-
Rankin	Brandon	1070 SPILLWAY CIR	OSE - Satellite Equipment	31		31
Rankin	Brandon	1811 W GOVERNMENT ST	DHC - Communications Equip	1	1	-
Rankin	Brandon	1811 W GOVERNMENT ST	OSE - Satellite Equipment	31		31
Rankin	Brandon	350 CROSSGATES BLVD FL 3	MUX - Multiplex	65	65	-
Rankin	Florence	220 PRICE ST	DHC - Communications Equip	4	4	-
Rankin	Florence	220 PRICE ST	FOP - Fiber Optic Elect	49	49	-
Rankin	Florence	220 PRICE ST	OSE - Satellite Equipment	31		31
Rankin	Flowood	10 CANEBRAKE BLVD	DHC - Communications Equip	8	8	-
Rankin	Flowood	10 CANEBRAKE BLVD	FOP - Fiber Optic Elect	69	69	-
Rankin	Flowood	1030 RIVER OAKS DR	PRI - Customer Premise Equip	73		73
Rankin	Flowood	1030 RIVER OAKS DR FL 1	MUX - Multiplex	81	81	-
Rankin	Flowood	1050 RIVER OAKS DR	FOP - Fiber Optic Elect	48	48	-
Rankin	Flowood	106 DOGWOOD BLVD	DHC - Communications Equip	18	18	-
Rankin	Flowood	106 DOGWOOD BLVD	FOP - Fiber Optic Elect	52	52	-
Rankin	Flowood	106 RIVERVIEW DR	FOP - Fiber Optic Elect	50	50	-
Rankin	Flowood	110 PROMENADE BLVD	DHC - Communications Equip	1	1	-
Rankin	Flowood	110 PROMENADE BLVD	OSE - Satellite Equipment	31		31
Rankin	Flowood	112 DOGWOOD BLVD	DHC - Communications Equip	4	4	-
Rankin	Flowood	112 DOGWOOD BLVD	FOP - Fiber Optic Elect	97	97	-
Rankin	Flowood	112 DOGWOOD BLVD	OSE - Satellite Equipment	31		31
Rankin	Flowood	114 LAUREL PARK CV	DHC - Communications Equip	23	23	-
Rankin	Flowood	114 LAUREL PARK CV	DSL - Data Software - Network	11		11
Rankin	Flowood	115 DOGWOOD BLVD	FOP - Fiber Optic Elect	38	38	-
Rankin	Flowood	141 MILITARY DR	DHC - Communications Equip	4	4	-
Rankin	Flowood	141 MILITARY DR	FOP - Fiber Optic Elect	70	70	-
Rankin	Flowood	142 MILITARY DR	DHC - Communications Equip	23	23	-
Rankin	Flowood	142 MILITARY DR	DSL - Data Software - Network	11		11
Rankin	Flowood	143 FRIENDLY AND FRESH DR	DHC - Communications Equip	1	1	-
Rankin	Flowood	143 FRIENDLY AND FRESH DR	OSE - Satellite Equipment	31		31
Rankin	Flowood	144 MILITARY DR	DHC - Communications Equip	8	8	-
Rankin	Flowood	144 MILITARY DR	FOP - Fiber Optic Elect	70	70	-
Rankin	Flowood	150 DOGWOOD AVE	FOP - Fiber Optic Elect	49	49	-
Rankin	Flowood	150 DOGWOOD BLVD	FOP - Fiber Optic Elect	49	49	-
Rankin	Flowood	150 DOGWOOD PL	FOP - Fiber Optic Elect	48	48	-
Rankin	Flowood	163 RIDGE WAY	DHC - Communications Equip	4	4	-
Rankin	Flowood	163 RIDGE WAY	OSE - Satellite Equipment	31		31
Rankin	Flowood	170 PROMENADE BLVD	FOP - Fiber Optic Elect	49	49	-
Rankin	Flowood	218 DOGWOOD BLVD	DHC - Communications Equip	4	4	-
Rankin	Flowood	218 DOGWOOD BLVD	FOP - Fiber Optic Elect	96	96	-
Rankin	Flowood	218 DOGWOOD BLVD	OSE - Satellite Equipment	31		31
Rankin	Flowood	234 WEATHER SERVICE DR	FOP - Fiber Optic Elect	756	756	-
Rankin	Flowood	273 MARKET ST	FOP - Fiber Optic Elect	98	98	-
Rankin	Flowood	2929 LAYFAIR DR FL 1	DSL - Data Software - Network	211		211
Rankin	Flowood	2929 LAYFAIR DR FL 1	DXC - Digital Cross Connect	366	366	-
Rankin	Flowood	2929 LAYFAIR DR FL 1	FAL - Network Mgmt Equip	34		34
Rankin	Flowood	2929 LAYFAIR DR FL 1	FOP - Fiber Optic Elect	534	534	-
Rankin	Flowood	439A KATHERINE DR	FOP - Fiber Optic Elect	48	48	-
Rankin	Flowood	5286 PARK WAY	DHC - Communications Equip	1	1	-
Rankin	Flowood	5286 PARK WAY	OSE - Satellite Equipment	31		31
Rankin	Flowood	630 LAKELAND EAST DR	PRI - Customer Premise Equip	76		76
Rankin	Flowood	7 RIVER BEND PL	FOP - Fiber Optic Elect	49	49	-
Rankin	Flowood	760 MACKENZIE LN	DHC - Communications Equip	4	4	-
Rankin	Flowood	760 MACKENZIE LN	OSE - Satellite Equipment	31		31
Rankin	Flowood	9 RIVER BEND PL	FOP - Fiber Optic Elect	48	48	-
Rankin	Flowood	RANKIN COUNTY FIBER ROUTE	DXC - Digital Cross Connect	239	239	-
Rankin	Flowood	RANKIN COUNTY FIBER ROUTE	FOC - Fiber Optic Cable	1,477	1,477	-
Rankin	Flowood	RANKIN COUNTY FIBER ROUTE	FOP - Fiber Optic Elect	710	710	-
Rankin	Pearl	1 MEMA DR	FOP - Fiber Optic Elect	49	49	-
Rankin	Pearl	100 INTERNATIONAL DR	DHC - Communications Equip	17	17	-
Rankin	Pearl	100 INTERNATIONAL DR	FOP - Fiber Optic Elect	140	140	-
Rankin	Pearl	104 CROSS PARK DR	FOP - Fiber Optic Elect	97	97	-
Rankin	Pearl	104 CROSS PARK DR	PRI - Customer Premise Equip	85		85
Rankin	Pearl	110 METROPLEX BLVD	FOP - Fiber Optic Elect	49	49	-
Rankin	Pearl	149 BECKNELL ST	DHC - Communications Equip	4	4	-
Rankin	Pearl	149 BECKNELL ST	FOP - Fiber Optic Elect	49	49	-
Rankin	Pearl	149 BECKNELL ST	OSE - Satellite Equipment	31		31
Rankin	Pearl	163 CONCOURSE DR	FOP - Fiber Optic Elect	50	50	-
Rankin	Pearl	200 BASS PRO DR	DHC - Communications Equip	4	4	-
Rankin	Pearl	200 BASS PRO DR	OSE - Satellite Equipment	31		31
Rankin	Pearl	200 COUNTRY PLACE PKWY	DSL - Data Software - Network	212		212
Rankin	Pearl	200 COUNTRY PLACE PKWY	FOC - Fiber Optic Cable	7,697	7,697	-
Rankin	Pearl	200 COUNTRY PLACE PKWY	FOP - Fiber Optic Elect	3,936	3,936	-
Rankin	Pearl	201 LONNIE T JENKINS DR	DHC - Communications Equip	1	1	-
Rankin	Pearl	201 LONNIE T JENKINS DR	OSE - Satellite Equipment	31		31
Rankin	Pearl	202 METROPLEX BLVD	FOP - Fiber Optic Elect	665	665	-
Rankin	Pearl	2104 HIGHWAY 80 E	DHC - Communications Equip	4	4	-
Rankin	Pearl	2104 HIGHWAY 80 E	OSE - Satellite Equipment	31		31
Rankin	Pearl	306 VALENTOUR RD FL 1	DSL - Data Software - Network	123		123
Rankin	Pearl	306 VALENTOUR RD FL 1	DXC - Digital Cross Connect	5,098	5,098	-

MCI Metro Access Transmission Services LLC
 PO Box 521807, Longwood, FL 32752
 State of Mississippi
 Ad Valorem Tax Report
 2023 Assessment
 As of 01/01/2023

County	City	Address	Asset Category	AV	Exempt	Taxable
Rankin	Pearl	306 VALENTOUR RD FL 1	FOP - Fiber Optic Elect	896	896	-
Rankin	Pearl	400 COUNTRY PLACE PKWY	FOP - Fiber Optic Elect	48	48	-
Rankin	Pearl	409 RIVERWIND DR	DHC - Communications Equip	4	4	-
Rankin	Pearl	409 RIVERWIND DR	OSE - Satellite Equipment	31		31
Rankin	Pearl	550 GULF LINE RD	MUX - Multiplex	126	126	-
Rankin	Richland	101 SANDERS CV	FOP - Fiber Optic Elect	48	48	-
Rankin	Richland	1167 HIGHWAY 49 S	DHC - Communications Equip	1	1	-
Rankin	Richland	1167 HIGHWAY 49 S	OSE - Satellite Equipment	31		31
Rankin	Richland	181 DAVIS JOHNSON DR	DHC - Communications Equip	1	1	-
Rankin	Richland	181 DAVIS JOHNSON DR	OSE - Satellite Equipment	31		31
Rankin	Richland	181 DAVIS JOHNSON DR	PRI - Customer Premise Equip	66		66
Rankin	Richland	197 INTERSTATE DR	FOP - Fiber Optic Elect	48	48	-
Rankin	Richland	198 INTERSTATE DR	DHC - Communications Equip	27	27	-
Rankin	Richland	198 INTERSTATE DR	DSL - Data Software - Network	11		11
Rankin	Richland	198 INTERSTATE DR	PRI - Customer Premise Equip	2,047		2,047
Rankin	Richland	286 CARRIER BLVD	FOP - Fiber Optic Elect	49	49	-
Rankin	Richland	425 HIGHWAY 49 S	DHC - Communications Equip	4	4	-
Rankin	Richland	440 HIGHWAY 49 S	FOP - Fiber Optic Elect	43	43	-
Rankin	Richland	444 HIGHWAY 49 S	FOP - Fiber Optic Elect	43	43	-
Rankin	Richland	500 HIGHWAY 49 S	FOP - Fiber Optic Elect	97	97	-
Rankin	Star	217 ANDREW JACKSON CIR	DHC - Communications Equip	4	4	-
Rankin	Star	217 ANDREW JACKSON CIR	FOP - Fiber Optic Elect	50	50	-
Rankin	Star	217 ANDREW JACKSON CIR	OSE - Satellite Equipment	31		31
Rankin Total				28,281	24,763	3,518

MCI Communications Services LLC
 PO Box 521807, Longwood, FL 32752
 State of Mississippi
 Ad Valorem Tax Report
 2023 Assessment
 As of 01/01/2023

County	City	Address	Description	Assessed	Exempt	Taxable
Rankin	Brandon	118 SHIRLEY LN	PRI - Customer Premise Equip	111		111
Rankin	Brandon	1576 OLD FANNIN RD STE D	PRI - Customer Premise Equip	446		446
Rankin	Brandon	159 ANDREW CHAPEL RD FL 1	PRI - Customer Premise Equip	83		83
Rankin	Brandon	1790 W GOVERNMENT ST	Construction In Progress	382		382
Rankin	Brandon	306 MAXIE DR STE A-1	PRI - Customer Premise Equip	108		108
Rankin	Brandon	815 N COLLEGE ST	DSL - Data Software - Network	39		39
Rankin	Brandon	815 N COLLEGE ST	PRI - Customer Premise Equip	296		296
Rankin	Florence	220 PRICE ST	STL - Sales Type Lease	148		148
Rankin	Florence	220 PRICE ST FL 1	PRI - Customer Premise Equip	254		254
Rankin	Flowood	10 CANEBRAKE BLVD	STL - Sales Type Lease	95		95
Rankin	Flowood	1030 RIVER OAKS DR	PRI - Customer Premise Equip	3		3
Rankin	Flowood	1050 RIVER OAKS DR	Construction In Progress	56		56
Rankin	Flowood	208 DOGWOOD BLVD	PRI - Customer Premise Equip	39		39
Rankin	Flowood	420 LIBERTY PARK CT STE E	PRI - Customer Premise Equip	96		96
Rankin	Flowood	5341 HIGHWAY 25	DHC - Communications Equip	38	38	-
Rankin	Flowood	748 MACKENZIE LN	PRI - Customer Premise Equip	215		215
Rankin	Flowood	799 LIBERTY RD	PRI - Customer Premise Equip	65		65
Rankin	Flowood	2929 LAYFAIR DR FL 1 RM TELCO	POW - Network Power	73		73
Rankin	Flowood	1000 HUGH WARD BLVD	Construction In Progress	81		81
Rankin	Pearl	102 METROPLEX BLVD	PRI - Customer Premise Equip	150		150
Rankin	Pearl	164A CONCOURSE DR	PRI - Customer Premise Equip	205		205
Rankin	Pearl	200 COUNTRY PLACE PKWY	DHC - Communications Equip	482	482	-
Rankin	Pearl	200 COUNTRY PLACE PKWY	DSL - Data Software - Network	191		191
Rankin	Pearl	200 COUNTRY PLACE PKWY	FOP - Fiber Optic Elect	5	5	-
Rankin	Pearl	200 COUNTRY PLACE PKWY	POW - Network Power	1		1
Rankin	Pearl	2515 HIGHWAY 80 E	PRI - Customer Premise Equip	131		131
Rankin	Pearl	2709 OLD BRANDON RD	PRI - Customer Premise Equip	134		134
Rankin	Pearl	306 VALENTOUR RD FL 1	FOP - Fiber Optic Elect	-	-	-
Rankin	Pearl	306 VALENTOUR RD FL 1	MUX - Multiplex	724	724	-
Rankin	Pearl	400 COUNTRY PLACE PKWY	PRI - Customer Premise Equip	138		138
Rankin	Pearl	5468 HIGHWAY 80 E	PRI - Customer Premise Equip	22		22
Rankin	Pearl	5468 HIGHWAY 80 E	STL - Sales Type Lease	-		-
Rankin	Pearl	5520 HIGHWAY 80 E	DHC - Communications Equip	38	38	-
Rankin	Pearl	3189 HIGHWAY 80 E	Construction In Progress	213		213
Rankin	Richland	101 SANDERS CV	STL - Sales Type Lease	52		52
Rankin	Richland	197 INTERSTATE DR	DSL - Data Software - Network	22		22
Rankin	Richland	197 INTERSTATE DR	STL - Sales Type Lease	268		268
Rankin	Richland	591 HIGHWAY 49 S	PRI - Customer Premise Equip	131		131
Rankin	Richland	1199 HIGHWAY 49 S	Construction In Progress	213		213
Rankin Total				5,748	1,287	4,461

CO. ADDRESS C/O KINDER MORGAN ENERGY PARTNERS, L.P., PO BOX 4372 HOUSTON, TX 77210-4372

Attachment: Acknowledgment of the 2023 Public Utility Roll, as received by the Department of Revenue, pursuant to Mississippi Code

Form 71-058

Public Utility Property Assessment

Southern Natural Gas Company
 %Property Tax Department
 P. O. Box 4372
 Houston, Texas 77210-4372

Rankin County

Tax Year 2023

Taxing Jurisdiction	Description of Property	Value
Beat #2	5.719 Miles of 18" Pipe & ROW	322,470
Rankin Co. School	5.709 Miles of 16" Pipe & ROW	292,150
	Total	614,620
Beat #2	4.369 Miles of 18" Pipe & ROW	246,350
Pearl Sep. School	4.379 Miles of 16" Pipe & ROW	224,090
City of Pearl	Total	470,440
Beat #3	5.049 Miles of 18" Pipe & ROW	284,690
Rankin Co. School	5.059 Miles of 16" Pipe & ROW	258,890
	Thomasville Field Reg. Station:	
	0.37 Ac. - S32 T4N R5E	1,600
	Structures	0
	Equipment	340
	Braxton Microwave Station:	
	5.12 Ac. - SW/4 - S29 T3N R4E	3,100
	Structures	0
	Equipment	6,280
	Total	554,900

Attachment: Acknowledgment of the 2023 Public Utility Roll, as received by the Department of Revenue, pursuant to Mississippi Code

Form 71-058

Southern Natural Gas		Rankin County (Con't)	Tax Year 2023
Beat #4	10.166 Miles of 18" Pipe & ROW		573,200
Rankin Co. School	10.143 Miles of 16" Pipe & ROW		519,050
	Rankin Compressor Station:		
	21.85 Ac. - S8 T5N R4E		1,540
	Structures		126,120
	Equipment (5 Engines - 6,050 HP)		735,000
	Koch Gateway SCADA		
	Equipment		0
	Rankin Radio Station:		
	Structures		0
	Equipment		21,810
	Furniture & Equipment		16,870
	Materials & Supplies		7,590
	Total		2,001,180
Beat #5	7.039 Miles of 18" Pipe & ROW		396,900
Rankin Co. School	7.070 Miles of 16" Pipe & ROW		361,800
	Total		758,700
	Total County		4,399,840

County Recap:

Beat #2 - County School	614,620
Beat #2 - Pearl Separate School	470,440
Beat #3 - County School	554,900
Beat #4 - County School	2,001,180
Beat #5 - County School	758,700
Total Beats	4,399,840
Rankin County School	3,929,400
Pearl Separate School	470,440
Total Schools	4,399,840
City of Pearl	470,440

PUBLIC UTILITY PROPERTY ASSESSMENT

FOR TAX VALUE DUE THE DISTRICTS AND MUNICIPALITIES NAMED BELOW IN SAID COUNTY, AND DUE SAID COUNTY,
AS INDICATED BELOW ON PROPERTY OWNED BY SAID COMPANY THEREIN, ON THE FIRST DAY OF JANUARY TO-WIT:

COMPANY: SPIRE MISSISSIPPI INC		COUNTY	RANKIN	YEAR	2023
TAXING JURISDICTION	ITEM	DESCRIPTION OF PROPERTY		VALUE	
STEENS CREEK AREA	1	6 Farms Taps		\$90	
		Total Steens Creek Area		\$90	
CITY OF PEARL	2	0.01 Acre NE 1/4 NW 1/4 S17 T5N R2E		\$15	
	3	0.012 Acre SW 1/4 NE 1/4 S20 T5N R2E		\$15	
	4	30 Foot by 30 Foot Lot SW Corner Lot 50 McLaurin Heights Part 8 run S 88 Deg 51 Min W 16.78 Feet to Pt of Beginning; thence N 27 Deg 44 Min W 30 Feet; thence S 87 Deg 46 Min W 30 Feet; thence S 27 Deg 45 Min E 30 Feet; thence N 87 Deg 47 Min E 30 Feet to Pt of Beginning. All being in the SE 1/4 of S17 T5N R2E		\$30	
	5	Office Furniture, Fixtures		ASSESSED LOCALLY	
	6	Machinery & Equipment		\$133	
	7	3,001 Customer Taps		\$41,538	
	8	331,886 Feet Various Size Pipe		\$510,815	
		Total City of Pearl		\$552,546	
TOWN OF FLOWOOD	9	301 Customer Taps		\$4,140	
		15 Farm Taps		\$225	
	10	31,157 Feet Various Size Pipe		\$49,197	
	11	Total Town of Flowood Area		\$53,562	
MONTERREY AREA	9	273 Customer Taps		\$3,823	
		19 Farm Taps		\$285	
	10	69,377 Feet Various Size Pipe		\$102,363	
	11	Total Monterrey Area		\$106,471	
CITY OF RICHLAND	9	96 Customer Taps		\$1,325	
		0 Farm Taps		\$0	
	10	11,957 Feet Various Size Pipe		\$18,264	
	11	Total City of Richland Area		\$19,589	

PUBLIC UTILITY PROPERTY ASSESSMENT

FOR TAX VALUE DUE THE DISTRICTS AND MUNICIPALITIES NAMED BELOW IN SAID COUNTY, AND DUE SAID COUNTY,
AS INDICATED BELOW ON PROPERTY OWNED BY SAID COMPANY THEREIN, ON THE FIRST DAY OF JANUARY TO-WIT:

COMPANY: SPIRE MISSISSIPPI INC		COUNTY RANKIN CONTINUED	YEAR 2023
TAXING JURISDICTION	ITEM	DESCRIPTION OF PROPERTY	VALUE
CITY OF BRANDON	1	6 Farm Taps	\$90
		Total City of Brandon Area	\$90
COUNTY RECAP: Steens Creek Area City of Pearl Town of Flowood City of Richland Monterrey Area City of Brandon		Grand Total For County	\$732,348
			\$90
			\$552,546
			\$53,562
			\$19,589
			\$106,471
			\$90
		Total Area	\$732,348
		COUNTY WIDE SCHOOL	\$106,561
		Pearl Separate	\$552,546
Town of Flowood	\$53,562		
City of Brandon	\$90		
City of Richland	\$19,589		
PEARL RIVER FLOOD CONTROL		\$732,348	

Public Utility Property Assessment

State of Mississippi

For tax value due the districts and municipalities named below in said county, and due said county, as indicated below on property owned by said company therein, on the first day of January to wit

Transcontinental Gas Pipe Line Company, LLC, P.O. Box 2400, MD 46-4, Tulsa, OK 74102-2400

Rankin County

Property Description	Year	Size	Miles	Value
Rankin County School				
JOHNS PLT OUT				
Field M&R Station Equipment				1,820
FORTENBERRY #1				
Mainline Pipe		8	0.15	4,370
PUCKET LATERAL 12"				
Rights of Way				16,610
Total Rankin County School				22,800
Total Rankin County				22,800

Rankin County Recap

Rankin C		22,800
	Total Beats	22,800
nty School		22,800
	Total Schools	22,800

Public Utility Property Assessment

State of Mississippi

For tax value due the districts and municipalities named below in said county, and due said county, as indicated below on property owned by said company therein, on the first day of January to wit

Transcontinental Gas Pipe Line Company, LLC, P.O. Box 2400, MD 46-4, Tulsa, OK 74102-2400

Rankin County

Property Description	Year	Size	Miles	Value
Rankin County School				
JOHNS PLT OUT				
Field M&R Station Equipment				1,820
FORTENBERRY #1				
Mainline Pipe		8	0.15	4,370
PUCKET LATERAL 12"				
Rights of Way				16,610
Total Rankin County School				22,800
Total Rankin County				22,800

Rankin County Recap

Rankin C	22,800
Total Beats	22,800
nty School	22,800
Total Schools	22,800

Attachment: Acknowledgment of the 2023 Public Utility Roll, as received by the Department of Revenue, pursuant to Mississippi Code

PUBLIC UTILITY PROPERTY ASSESSMENT

FOR TAX VALUE DUE THE DISTRICTS AND MUNICIPALITIES NAMED BELOW IN SAID COUNTY, AND DUE SAID COUNTY,
AS INDICATED BELOW ON PROPERT OWNED BY SAID COMPANY THEREIN, ON THE FIRST DAY OF JANUARY TO-WIT

COMPANY WINDSTREAM KDL, INC. COUNTY Rankin YEAR 2023
CO. ADDRESS PO Box 2629, Addison, TX 75001

TAXING JURISDICTION	ITEM	DESCRIPTION OF PROPERTY	ASSESSED VALUE	EXEMPT AMOUNT *	TAXABLE VALUE
School Districts					
Rankin County School District	1	Broadband Equipment, Fiber 2012	4,393	-	4,393
	2	Broadband Equipment, Fiber 2013	8,045	4,023	4,023
	3	Broadband Equipment, Fiber 2014	740	740	-
	4	Broadband Equipment, Fiber 2020	2,189	2,189	-
	5	CPE 2020	64	64	-
TOTAL County Schools			15,431	7,016	8,415
Municipalities					
City of Florence		Broadband Equipment, Fiber	15,431	7,016	8,415
RECAP					
School Districts					
Rankin County School District			15,431	7,016	8,415
TOTAL County Schools			15,431	7,016	8,415
Municipalities					
City of Florence			15,431	7,016	8,415

* Exempt Amount per Mississippi Code 57-87-7

Attachment: Acknowledgment of the 2023 Public Utility Roll, as received by the Department of Revenue, pursuant to Mississippi Code

71-058

PUBLIC UTILITY PROPERTY ASSESSMENT

2023

TAX VALUE DUE THE DISTRICTS, MUNICIPALITIES, AND COUNTY, ON PROPERTY ASSESSED
TO THE COMPANY NAMED BELOW AS OF THE FIRST DAY OF JANUARY:

Company: ALLEGIANT AIR, LLC

Address: 1201 N. TOWN CENTER DRIVE, SUITE 110, LAS VEGAS, NV 89144

Taxing Jurisdiction	Description of Property	Arrivals / Departures			Value
		State	Airport	Allocation	

County: Rankin

District # 2	Flight Equipment:	A320-200	38	6	15.8%	\$	2,620
County School							
City of Jackson							
TOTAL						\$	2,620

71-058

PUBLIC UTILITY PROPERTY ASSESSMENT

2023

TAX VALUE DUE THE DISTRICTS, MUNICIPALITIES, AND COUNTY, ON PROPERTY ASSESSED
TO THE COMPANY NAMED BELOW AS OF THE FIRST DAY OF JANUARY:

Company: DELTA AIR LINES, INC.

Address: PO BOX 45852. ATLANTA, GA 30320-5852

Taxing Jurisdiction	Description of Property	Arrivals / Departures			Value
		State	Airport	Allocation	

County: Rankin

District # 2	Flight Equipment:	B717-200	4,518	3,712	82.2%	\$	238,380
County School		A319-100	38	38	100.0%	\$	30,920
City of Jackson		B737-800	854	114	13.3%	\$	24,290
TOTAL						\$	293,590

71-058

PUBLIC UTILITY PROPERTY ASSESSMENT

2023

TAX VALUE DUE THE DISTRICTS, MUNICIPALITIES, AND COUNTY, ON PROPERTY ASSESSED TO THE COMPANY NAMED BELOW AS OF THE FIRST DAY OF JANUARY:

Company: Envoy Air, Inc.

Address: 1 Skyview Drive, MD 8B401, Fort Worth, TX 76155

Taxing Jurisdiction	Description of Property	Arrivals / Departures			Value
		State	Airport	Allocation	

County: Rankin

District # 2

Flight Equipment:

County School	EMB-175LR	1,062	704	66.3%	\$	314,300
City of Jackson	ERJ-145LR	1,374	524	38.1%	\$	4,890
Total					\$	319,190

Attachment: Acknowledgment of the 2023 Public Utility Roll, as received by the Department of Revenue, pursuant to Mississippi Code

71-058

PUBLIC UTILITY PROPERTY ASSESSMENT

2023

TAX VALUE DUE THE DISTRICTS, MUNICIPALITIES, AND COUNTY, ON PROPERTY ASSESSED
TO THE COMPANY NAMED BELOW AS OF THE FIRST DAY OF JANUARY:

Company: ENDEAVOR AIR, INC.

Address: PO BOX 45852, ATLANTA, GA 30320-5852

Taxing Jurisdiction	Description of Property	Arrivals / Departures			Value
		State	Airport	Allocation	

County: Rankin

District # 2	Flight Equipment:	CRJ-200	2,128	2	0.1%	\$	30
County School		CRJ-900	904	148	16.4%	\$	25,010

TOTAL	\$	25,040
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Attachment: Acknowledgment of the 2023 Public Utility Roll, as received by the Department of Revenue, pursuant to Mississippi Code

71-058

PUBLIC UTILITY PROPERTY ASSESSMENT

2023

TAX VALUE DUE THE DISTRICTS, MUNICIPALITIES, AND COUNTY, ON PROPERTY ASSESSED
TO THE COMPANY NAMED BELOW AS OF THE FIRST DAY OF JANUARY:

Company: Mesa Airlines, Inc.

Address: Tax Dept., 410 N 44th Street, Ste 700 Phoenix, AZ 85008

Taxing Jurisdiction	Description of Property	als / Departures			Value
		State	Airport	Allocation	

County: Rankin

District # 2	Flight Equipment:	CRJ-900	601	353	58.7%	\$	59,800
County School			0	0		\$	-
City of Jackson							
TOTAL						\$	59,800

71-058

PUBLIC UTILITY PROPERTY ASSESSMENT

2023

TAX VALUE DUE THE DISTRICTS, MUNICIPALITIES, AND COUNTY, ON PROPERTY ASSESSED TO THE COMPANY NAMED BELOW AS OF THE FIRST DAY OF JANUARY:

Company: **PIEDMONT AIRLINES, INC.**

Address: **1000 ROSEDALE AVENUE, SUITE B, MIDDLETOWN, PA 17057**

Taxing Jurisdiction	Description of Property	Arrivals / Departures			Value
		State	Airport	Allocation	

County: **Rankin**

District # 2	Flight Equipment:	ERJ-145LR	4	4	100.0%	\$	190
County School							
City of Jackson							

TOTAL	\$	190
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71-058

PUBLIC UTILITY PROPERTY ASSESSMENT

2023

TAX VALUE DUE THE DISTRICTS, MUNICIPALITIES, AND COUNTY, ON PROPERTY ASSESSED
TO THE COMPANY NAMED BELOW AS OF THE FIRST DAY OF JANUARY:

Company: PSA AIRLINES, INC.

Address: 1000 ROSEDALE AVENUE, SUITE C, MIDDLETOWN, PA 17057

Taxing Jurisdiction	Description of Property	Arrivals / Departures			Value
		State	Airport	Allocation	

County: Rankin

District # 2	Flight Equipment:	CRJ-700ER	1,282	897	70.0%	\$	134,670
County School		CRJ-900LR	2,791	1,641	58.8%	\$	671,940
City of Jackson							
TOTAL						\$	806,610

71-058

PUBLIC UTILITY PROPERTY ASSESSMENT

2023

TAX VALUE DUE THE DISTRICTS, MUNICIPALITIES, AND COUNTY, ON PROPERTY ASSESSED
TO THE COMPANY NAMED BELOW AS OF THE FIRST DAY OF JANUARY:

Company: SKYWEST AIRLINES, INC.

Address: 13155 NOEL ROAD, SUITE 100, DALLAS, TEXAS 75240

Taxing Jurisdiction	Description of Property	Arrivals / Departures			Value
		State	Airport	Allocation	

County: Rankin

District # 2	Flight Equipment:					
County School	CRJ-700	2,572	2,222	86.4%	\$	240,530
City of Jackson						
TOTAL					\$	240,530

71-058

PUBLIC UTILITY PROPERTY ASSESSMENT

2023

TAX VALUE DUE THE DISTRICTS, MUNICIPALITIES, AND COUNTY, ON PROPERTY ASSESSED
TO THE COMPANY NAMED BELOW AS OF THE FIRST DAY OF JANUARY:

Company: SOUTHWEST AIRLINES COMPANY

Address: PO BOX 36611, HDQ 6TX 2702 LOVE FIELD DR, DALLAS, TX 75235-1611

Taxing Jurisdiction	Description of Property	Arrivals / Departures			Value
		State	Airport	Allocation	

County: Rankin

District # 2	Flight Equipment:	B737-700	3,429	3,429	100.0%	\$	589,920
County School	Flight Equipment:	B737-800	1,085	1,085	100.0%	\$	735,070
City of Jackson	Flight Equipment:	B737-MAX8	232	232	100.0%	\$	250,830
TOTAL							\$ 1,575,820

71-058

PUBLIC UTILITY PROPERTY ASSESSMENT

2023

TAX VALUE DUE THE DISTRICTS, MUNICIPALITIES, AND COUNTY, ON PROPERTY ASSESSED
TO THE COMPANY NAMED BELOW AS OF THE FIRST DAY OF JANUARY:

Company: UNITED PARCEL SERVICE CO

Address: 1400 N HURSTBOURNE PRWY, LOUISVILLE, KY 40223

Taxing Jurisdiction	Description of Property	Arrivals / Departures			Value
		State	Airport	Allocation	
County: Rankin					
District # 2	Flight Equipment: A300-600	130	130	100.0%	\$ 106,720
County School	B757-200PF	966	966	100.0%	\$ 689,610
City of Jackson	B767-300F	54	54	100.0%	\$ 141,590
	B747-400			100.00%	\$ 950
TOTAL					\$ 938,870

IN THE CHANCERY COURT OF RANKIN COUNTY, MISSISSIPPI

IN RE: APPOINTMENT OF FAMILY MASTER JUL 05 2023 GENERAL MINUTES

LARRY SWALES
Chancery Clerk, Rankin CountyADMINISTRATIVE ORDER APPOINTING FAMILY MASTER

THIS DAY this cause came on to be heard on the *sua sponte* motion of John C. McLaurin, Jr., Senior Chancellor of the Twentieth Chancery Court District of the State of Mississippi, for the appointment of a Family Master in said District pursuant to the provisions of § 9-5-255 of the Mississippi Code of 1972, as amended; that, in accordance with the provisions of said statute, this Court has made application to the Chief Justice of the Supreme Court of the State of Mississippi (which consists solely of Rankin County, Mississippi) due to the fact that the docket for said Chancery Court's District is crowded enough to warrant an appointment, and the Chief Justice having determined that the need does exist in said District, and having entered an Order of the Supreme Court of Mississippi, on June 15, 2023, which was filed in the Rankin County Chancery Court on June 27, 2023, and is attached to this Order, authorizing the Senior Chancellor to appoint Hon. Keri Haralson Carroll, as Family Master in the Chancery Court for service in said capacity as set forth in the aforesaid statute, beginning July 1, 2023, and it appearing to the Court that said motion is well taken and should be granted.

IT IS, THEREFORE, ORDERED AND ADJUDGED that the undersigned, John C. McLaurin, Jr., Senior Chancellor of the Twentieth Chancery Court District of the State of Mississippi, does hereby appoint Hon. Keri Haralson Carroll, as Family Master in accordance with the provisions of § 9-5-255 of the Mississippi Code of 1972, as amended, beginning July 1, 2023.

The Family Master is hereby vested with the power to hear cases and recommend orders establishing, modifying, and enforcing orders for support in matters referred to him by the Chancellors of this District. Additionally, he shall have jurisdiction over paternity matters brought pursuant to the Mississippi Uniform Law on Paternity and referred to him by the Chancellors of Rankin County, Mississippi. "Order for Support" as used herein shall have the same meaning as such term is defined in § 93-11-101 of the Mississippi Code of 1972, as amended.

In all cases in which an Order for Support has been established and the person to whom the support obligation is owed is receiving services from the Department of Human Services, the

Attachment: Acceptance of Supreme Court Administrative Order appointing Family Master, Keri H. Carroll (July 1, 2023 through December 31,

Family Master in Chancery Court shall, upon proper pleading by the department and upon appropriate proceedings conducted thereon, order that the department may recover, and that the obligor shall be liable, for reasonable attorney's fees and court costs which the department incurs in enforcing and collecting amounts of support obligations which exceed administrative fees collected and current support owed by the obligor.

All cases establishing paternity and/or support, and enforcing support, commenced by the Department of Human Services, shall and the same hereby are referred to the Family Master without further order or notice of the Court. A stipulation signed by the parties agreeing to said referral of such cases shall not be required.

The Family Master shall have all powers set forth for a Family Master in Chancery under the laws of the State of Mississippi, including the power to administer oaths, to take the examination of witnesses in cases referred to him, to examine and report upon all matters referred to him, and he shall have all the powers in cases referred to him properly belonging to masters or commissioners in chancery according to the practice of equity courts as heretofore exercised; he shall have the power to issue subpoenas for witnesses to appear before him to testify in any matter referred to him in the cause, and the subpoenas shall be respected in like manner as subpoenas issued by the clerk of court. If any witness shall fail to appear, the Family Master shall proceed by process of attachment to compel the witness to attend and give evidence. He shall be authorized and empowered to conduct original hearings on matters in the Chancery Court of Rankin County, Mississippi, referred to him by any Chancellor in the District.

In all cases, heard by the Family Master pursuant to this Order, such Family Master shall make a written report to the Chancellor who refers the case to him, which recommendations shall be in judgment form, entitled appropriately. Such Chancellor or Judge may accept, reject, or modify, in whole or in part, the findings or recommendations made and reported by the Family Master, and may recommit the matter to the Family Master with instructions. In all cases referred to such Family Master, the signature or initialing approval by the Family Master of a proposed decree shall be sufficient to constitute the Family Master's report.

An Order and Notice of reference to Family Master shall be entered in each case and mailed by the Clerk to the parties or their counsel of record, providing notice that if, at or before the hearing, the Family Master finds that he should hear matters raised by the pleadings in addition to any related paternity or support so as to avoid jeopardizing a child's welfare or causing prejudice,

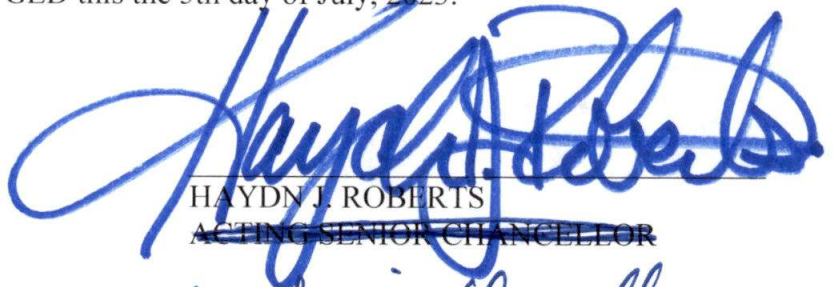
undue delay or expense, or injustice to a party, he may hear such matters unless a party filed an objection at or before the hearing.

While performing official duties, the Family Master is hereby granted the same judicial immunity from suit as is vested in a Chancellor. Rule 53 of the Mississippi Rules of Civil Procedure shall not apply to proceedings before the Family Master. Before proceeding with each hearing, the Family Master shall obtain a stipulation from the parties present stating which matter shall be heard in addition to paternity or child support matters and clearly waiving all provisions of Rule 53 of the Mississippi Rules of Civil Procedure.

The Board of Supervisors of Rankin County, Mississippi, shall compensate said Family Master for his services, a salary of \$2,500.00, per month.

IT IS, FURTHER ORDERED AND ADJUDGED that the Clerk of the Chancery Court of Rankin County, Mississippi, shall be and hereby is ordered and directed to enroll this Administrative Order Appointing Family Master on the Minutes of the Chancery Court of Rankin County, Mississippi, and a certified copy thereof be delivered to the Board of Supervisors of Rankin County, Mississippi.

SO ORDERED AND ADJUDGED this the 5th day of July, 2023.



HAYDN J. ROBERTS
ACTING SENIOR CHANCELLOR

*for Senior Chancellor
John C. McLaurin, Jr.
who is out on medical leave*

JMR

FILED

JUN 27 2023

LARRY SWALES
Chancery Clerk, Rankin County

FILED

JUN 15 2023

Serial: 247111

IN THE SUPREME COURT OF MISSISSIPPI

No. 2023-AD-00003-SCT

OFFICE OF THE CLERK
SUPREME COURT
COURT OF APPEALS

**IN RE: DETERMINATION OF NEED AND AUTHORITY TO APPOINT A
FAMILY MASTER**

ORDER

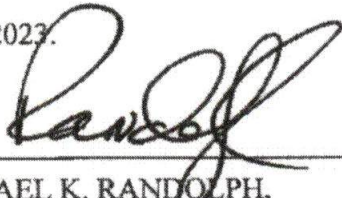
The Senior Chancellor of the 20th Chancery Court District, having made application to the undersigned Chief Justice of the Mississippi Supreme Court for authority to appoint family masters in chancery in each of the counties of said District; and

The undersigned being fully advised in the premises and having determined from the information provided by the Senior Chancellor that a need therefore exists;

IT IS THEREFORE ORDERED that the Senior Chancellor of the 20th Chancery Court District be, and is hereby authorized, pursuant to the provisions of Mississippi Code Section 9-5-255, as amended, to appoint **Keri Haralson Carroll** as a family master in the Chancery Court of Rankin County, to exercise such authority as is set forth in said statute, beginning July 1, 2023, through December 31, 2023, serving at the will and pleasure of the Chief Justice.

BE IT FURTHER ORDERED that no further authorizations or extensions will be granted by the undersigned until such time as a determination has been made that a need therefore exists.

SO ORDERED, this the 15 day of June, 2023.


MICHAEL K. RANDOLPH,
CHIEF JUSTICE

ATTEST
A True Copy
This the 15th day of
June 2023
Office of the Clerk
Supreme Court and Court of Appeals
State of Mississippi
By DSW

Attachment: Acceptance of Supreme Court Administrative Order appointing Family Master, Keri H. Carroll (July 1, 2023 through December 31,

**RANKIN COUNTY BOARD OF SUPERVISORS
ANIMAL CONTROL ORDINANCE WILD ANIMAL VARIANCE FORM
Wild Animals*Variance - Check List**

* Includes, but not limited to: hybrid wolf-dogs, pit bull breeds (purebred or any amount), and fighting dogs.

Name: Jessica Hope Jennings Phone #: 769-258-3218
Address: 119 Wire rd Cupstid 3281
Type/number of Animal(s): Pitbull Request Date: 4/3/23

PROCEDURE: For situations that originate as a result of a complaint to Rankin County, animals determined by Rankin County authorities to fall within the general description of wild animals as defined herein will be picked up and held by animal control at the rate of \$10 per day, per animal, until you as the owner come into compliance with the Rankin County Animal Control Ordinance. Should you fail to comply within one (1) week from the date that you are first notified by Rankin County that your animal and/or residence/property is not suitable to house the animal, your animal(s) may be turned over to the Animal Rescue League and may not be returned to Rankin County. Any attempt to return the animal or animals to Rankin County may result in criminal prosecution.

For situations resulting from an observation that your animal falls under the definition of wild animal or that your property or enclosure is not compliant, you have two (2) weeks from the variance request date to come into compliance with the Ordinance. If you are not in compliance by the end of this two (2) week period, the animal(s) will be picked up by animal control and held for one (1) additional week at the rate of \$10 per day, per animal. If you are still not in compliance by the end of this third week, the animal(s) will be turned over to the Animal Rescue League and cannot be brought back into the county.

Signature of Applicant: [Signature] (Note: The granting of a variance does not relieve the animal's owner from any and all liability incurred as a result of the animal's actions.)

1. **PEN/ENCLOSURE** (Inspected by RSO Animal Control): Acceptable:
a. Concrete floor covering entire enclosed area; ☒
b. Chain-link fence around enclosure, a minimum of 6 feet in height; and ☒
c. Roof/cover capable of preventing animal(s) from escaping pen/enclosure. ☒
Inspected and approved: David Lechuga AC-2 Date: 4/3/23
Rankin Co. Sheriff's Dept. - Animal Control
Comments: _____

2. **INSURANCE:** \$100,000 (minimum) Home Owner's Liability Policy from insurance company with an AM Best rating of at least A- to be issued through an insurance agent maintaining a current license to sell insurance in the State of Mississippi and having a physical place of business in the State of Mississippi.
Company: State Farm Agent: Carl Werabe Policy No.: 2208-14416-09
Agent's Address: 737 Highway 51 S.E. A-1 Agent's Telephone: 601-856-8696
Verified by county: [Signature] Date: 7/14/2023
Board of Supervisors Office Representative

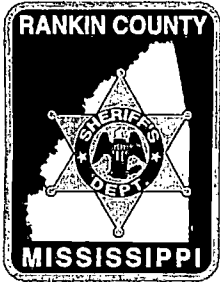
3. **ACTION TAKEN BY BOARD OF SUPERVISORS:** ☒ Variance Approved* 7/14/23
☐ Variance Denied 1/1

Comments: _____

*Note: Any change in the above conditions requires re-inspection and approval. Any variance approved may be subsequently revoked for good cause or if an animal is found out of the approved pen/enclosure.

Please return this form to Rankin County Sheriff's Department for filing after approval/denial.
Animal Control Office 601-824-2024/Rankin Co. Sheriff's Dept. 601-825-1480/Animal Control Sgt. 601-941-0738

¹ Your insurance agent must provide Rankin County a complete copy of both a declarations page and the policy of insurance. Further, your insurance agent must certify to Rankin County in writing that the policy of insurance covers any and all damages to persons or property of third parties that may be caused by your animal.



Sheriff's Department • Rankin County, Mississippi

BRYAN BAILEY
SHERIFF OF RANKIN COUNTY

July 6, 2023

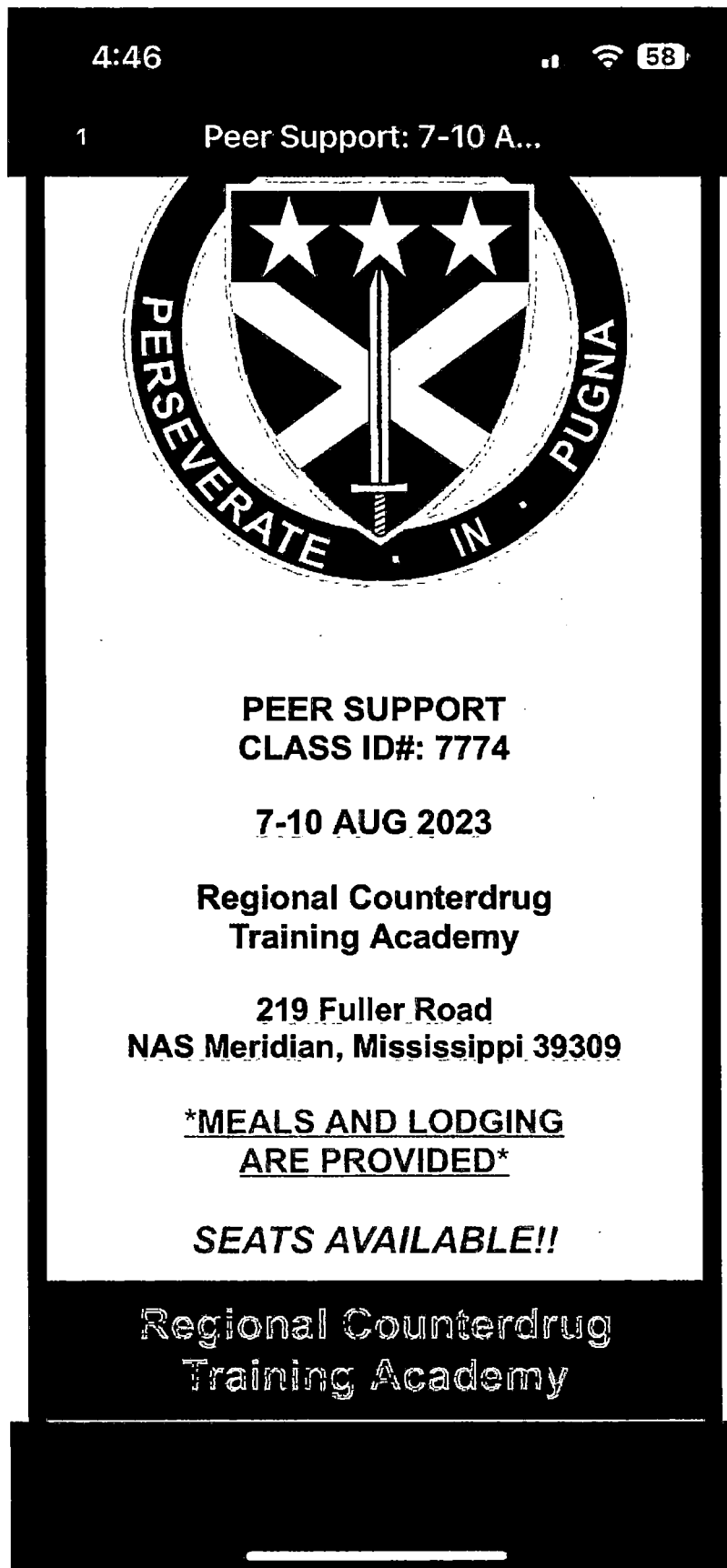
Board of Supervisors
211 E. Government Street, Suite A
Brandon, MS 39042

I am requesting Board approval for Jesse Zetterholm and Jonathan Sanford to attend the Peer Support class at the Regional Counterdrug Training Academy in Meridian, MS August 7-10. The training is free and our only expenses will be travel. We will put that expense on our county Fuelman cards.

Thank You.

Paul Holley
Undersheriff

Attachment: Authority for travel to Peer Support Class for Jesse Zetterholm and Jonathan Sanford (RFA-2023-134 : Authority for Jesse



Length: 4 Days (32 Hours)

Designed For: Law Enforcement Officers, Trainers, Supervisors, and Dispatchers

Prerequisites: Students must be law enforcement officers or dispatchers.

Description: This course is designed to teach officers not just how to survive, but how to live. Students will learn overall officer survival, survival stress, coping with shootings, dealing with department stress, family stress survival, defusings and debriefings. Applicable for Military and LE alike for high risk CD operations.

Course Objectives:

- Why Peer Support?
- Officer Survival
- Survival Stress
- Officer Involved Shootings
- Department Stress
- Family Stress Survival
- Defusings
- Debriefings/Counseling Sessions
- Communication Skills
- Line of Duty Deaths
- Chaplains
- Recognizing Mental Disorders
- Confidentiality

Taught by: Mr. Tim Rutledge



INDIVIDUAL MEMBERSHIP NOTICE

DATE:	06/02/23	AMOUNT DUE: \$175 (one year)
RENEWAL THRU:	06/23/24	
I.D. NUMBER:	3013464	

Last chance before your name is removed from our Individual Membership Roster. RETURN YOUR DUES TODAY.

If you have already renewed your Individual membership, please disregard this notice.

BILL TO:



Renee Lawrence
Rankin County
203 E Government St # 205
Brandon, MS 39042-3151

Notice: 8462755X #3
AUTOMATICALLY RENEW NOW!

☐ YES! Please automatically renew my Individual membership (credit card only)*

☒ I would like to renew for one year only.

Charge to my ☐ MasterCard® ☐ VISA®
☐ American Express® ☐ Discover®

NFPA membership requires an individual's name.

Print Name Renee Lawrence

Card No. _____

Expire Date ____/____/____

*If you check this box, the credit/debit card used will be charged upon expiration of the Individual membership for another term. Pricing subject to change. Auto renew will continue until canceled.

☒ Check enclosed payable to NFPA (US funds from US bank)

E-mail: r.lawrence@rankincounty.org

Your email address is required. It will only be used for membership communications, unless you have subscribed to other NFPA email. For more information visit: nfpa.org/privacypolicy.

☐ I have updated my information on the back of this notice.

31 0003013464 846275524 0 00000017500

Attachment: Authority to pay NFPA membership dues for Renee Lawrence (RFA-2023-135 : Authority to Pay 2023 Membership Dues for Renee

Please place on the next agenda:

Permission for Beth Miller to attend the annual Emergency Services Administrative Professionals Conference in Biloxi, MS

Sept. 6-8, 2023

Biloxi, MS

IP Casino and Resort

Membership Dues- \$50.00

Conference Registration- \$150.00

Mail Check to:

ESAP Attn: Treasurer

P.O.Box 623

Canton, MS 39046

Total Payment- \$200.00

Payment due before August 4, 2023

To book Room/ Hotel Information: (If Beth needs to book hotel room, please let us know.)

IP Casino and Resort Biloxi, MS

Reservations: www.ipbiloxi.com/groups or by calling 888-946-2847

Group Code- esai23c

Group Name- Emergency Services Administrative Professionals

DUE- August 24, 2023

Room Rate- \$79.00/night

Arriving September 6th

Departing September 8th

Room Total - \$158.00 Send check directly to the hotel

Beth will be taking her personal vehicle to the conference.

EMERGENCY SERVICES ADMINISTRATIVE PROFESSIONAL ASSOCIATION
2023 ANNUAL CONFERENCE
 September 6-8th – Biloxi, MS
 IP Casino & Resort

*** DUES & REGISTRATION FORM**

PLEASE RETURN THE COMPLETED FORM TO:
 Emergency Services Administrative Professionals (ESAP)
 Attn: Treasurer
 PO BOX 623
 Canton, MS 39046
 Email: msesapassoc@gmail.com

Beth Miller
 Name (please print)
601 Marquette Rd.
 Mailing Address
Brandon, MS 39042
 City, State, Zip

EOC
 Department
601-825-1499
 Daytime Telephone/Fax Number
Bmiller@rankincounty.org
 Email Address *required*

2023 DUES & REGISTRATION:

- ☒ **MEMBERSHIP DUES** \$ 50.00
Please check box if only paying for "Dues Only" ☐
☒ **CONFERENCE REGISTRATION \$150.00** (EARLY, Postmarked by 8/4/2023) \$ 150.00
☐ **CONFERENCE REGISTRATION \$175.00** (LATE, Received after 8/4/2023) \$ _____
☐ **GUEST TICKETS (includes social event and lunch only)** QTY 1 ~~35.00~~ \$ _____
TOTAL \$ _____

METHOD OF PAYMENT:

- ☒ Check enclosed CK# _____
☐ Invoice my department: PO# _____
☐ I will be bringing my payment to conference. Note, all payments received after deadline will be considered late registration.

One shirt is provided as part of your registration Fee!

Please indicate size: (guaranteed **only** with early registration)

Small ☐ Med ☐ Large ☐ XL ☒ XXL ☐ 2XL ☐ 3XL ☐ 4XL



*** HOTEL INFORMATION:**

Hotel: IP Casino and Resort, Biloxi, MS

Group Name: Emergency Services Administrative Professionals

*** Group Code:** esai23c (If you may have to use different letters when making a reservation)

Cut-Off Date: Thursday, August 24, 2023

Reservations: www.ipbiloxi.com/groups or call 888-946-2847

Room Rate: \$79.00 nightly

Attachment: Authority to pay ESAP membership dues and ESAP conference fees for Beth Miller (RFA-2023-136 : Authority to Pay 2023

Please place on the next agenda:

Permission for Beth Miller to attend the annual Emergency Services Administrative Professionals Conference in Biloxi, MS

Sept. 6-8, 2023

Biloxi, MS

IP Casino and Resort

Membership Dues- \$50.00

Conference Registration- \$150.00

Mail Check to:

ESAP Attn: Treasurer

P.O.Box 623

Canton, MS 39046

Total Payment- \$200.00

Payment due before August 4, 2023

To book Room/ Hotel Information: (If Beth needs to book hotel room, please let us know.)

IP Casino and Resort Biloxi, MS

Reservations: www.ipbiloxi.com/groups or by calling 888-946-2847

Group Code- esai23c

Group Name- Emergency Services Administrative Professionals

DUE- August 24, 2023

Room Rate- \$79.00/night

Arriving September 6th

Departing September 8th

Room Total - \$158.00 Send check directly to the hotel

Beth will be taking her personal vehicle to the conference.



Richland Ranger Touchdown Club

2023 Media Guide

Business Ad Form

Are you ready for some Football? Our football program continues to grow and improve. This program relies on gate receipts, fundraisers and donations to meet the financial needs of the football team. Money made from our Ranger Media Guide goes towards improving our football program/facilities, but most importantly our players.

Buying an ad is a great way to highlight your business and support Richland High School. Our Media Guide will be viewed by patrons and potential patrons in Richland and surrounding areas. These ads offer support and encouragement to all involved.

You may design your ad in a variety of ways. Your company's camera-ready art/logo or a business card. You may use pictures of our football player(s)/coaches, cheerleader(s), dance team member(s), band member(s) or any other Richland Ranger activity. Thank you in advance for your support.

Checks payable to: RICHLAND TOUCHDOWN CLUB

ALL Business ADS MUST BE IN NO LATER THAN July 31, 2023.

Rankin County BOS
Company Name
601-591-4733
Phone #

Samantha Cameron
Contact Name
scameron@rankincounty.org
Email

AD PRICES (All ads are FULL Color)

<u> </u> \$500 Full Color Outside Back Cover	<u> X </u> \$250 Full Page Ad
<u> </u> \$350 Full Color Inside Front Cover	<u> </u> \$150 1/2 Page Ad
<u> </u> \$350 Full Color Inside Back Cover	<u> </u> \$100 1/4 Page Ad
<u> </u> \$500 Full Color Middle Spread (Equivalent to 2-pages with Ranger Sch. Below Ad)	<u> </u> \$ 50 Business Card Ad

 New Ad will be emailed on or before deadline. X Use the same ad as 2022.

Please Submit Camera Ready Artwork in the following file format.

JPG, PDF or TIFF to: rangersmediaguide@yahoo.com

Please make checks payable to: Richland Touchdown Club

Please mail this form along with payment to the address below.

Richland Touchdown Club, PO Box 180415, Richland, MS 39218

You may contact Monica @ 601-540-2815 or Melissa Lovorn @ 601-954-3794, if you have any questions.

Name of person selling the ad: _____

Go Rangers!!

DEADLINE July 31, 2023.

These prices are NOT for Personal ads.

(See Back for Personal Ad Info)

ORDER ALLOWING EXPENDITURE TO ADVERTISE COUNTY RESOURCES

THIS DAY the Board of Supervisors of Rankin County, having met at a regular meeting, duly noticed, considered the proposed expenditure of county funds pursuant to Sections 17-3-1 and 17-3-3 of the Mississippi Code of 1972, as amended, for the purpose of advertising resources or possibilities of the county, and the Board having considered a particular request regarding funds from Richland High School for the 2023-2024 Ranger Media Guide (full page ad), and the Board finding, consistent with the facts presented at its regular meeting, that in the Boards' judgment, the expenditure will advertise the resources and possibilities of Rankin County and that such activities will be helpful toward advancing the moral, financial and other interests of the county, finds that the expenditure in the amount not to exceed of Two Hundred Fifty Dollars (\$250.00) is reasonable and that the same be and is hereby authorized and approved.

IT IS THEREFORE ORDERED that a sum not to exceed the amount of Two Hundred Fifty Dollars (\$250.00), county funds be paid to Richland High School for the 2023-2024 Ranger Media Guide (full page ad).

SO ORDERED this the 14th day of July, 2023,



RANKIN COUNTY BOARD OF SUPERVISORS

BY: Steve Haines
President of the Rankin County Board of Supervisors

ATTEST:

Larry Sales

TO: RANKIN COUNTY BOARD OF SUPERVISORS & CLERK OF THE BOARD
 FROM: KIM GRIFFITH, INVENTORY CONTROL CLERK
 RE: INVENTORY CHANGES
 DATE: July 14, 2023

Please remove the following items:

From Dept. 200 - Sheriff

Asset	Description	Serial#	Reason
10819	Drone Kit	WM6101510	Broken
12685	Car Video System	FBH409737	Broken
12686	Car Video System	FBH409738	Broken
12687	Car Video System	FBH409739	Broken
12688	Car Video System	FBH409740	Broken
12536	Intelligence Policing Package		Broken
11324	Intelligence Policing Package		Broken
11910	Undercover Surveillance Equipment		Broken
7949	Motorola Gold Elite		Broken
7950	Motorola Gold Elite		Broken
7951	Motorola Gold Elite		Broken
7952	Motorola Gold Elite		Broken
12172	I Phone 8	354894092464849	Broken
13558	IPhone XR		Broken
14488	IPhone 11	5567700002339928	Broken
13263	Vigilant ALPR System		Broken

From Dept. 103 – Tax Assessor

Asset	Description	Serial#	Reason
3052	Cubicles		Broken
3051	Cubicles		Broken
3053	Cubicles		Broken
10666	Laser Printer	502710946D958	Broken

Please transfer the following items:

From Dept. 156 – Community Development to 300 – Roads & Bridges

Asset	Description	Serial#
10581	2016 Chevrolet Silverado	1GCRCNEC2GZ176777



Sheriff's Department • Rankin County, Mississippi

BRYAN BAILEY
SHERIFF OF RANKIN COUNTY

July 7, 2023

Board of Supervisors
211 E. Government Street, Suite A
Brandon, MS 39042

RE: Forfeiture

Dear Board Members:

Please place on the Board minutes to add the following vehicle to the Sheriff's Department inventory as unmarked.

A 2022 GMC Yukon VIN 1GKS2BKD6NR175164, silver in color. Mileage 5,163.

This vehicle was a seizure and the order granting it to us is attached hereto.

Sincerely,

Paul Holley
Undersheriff

2022-021139

IN THE COUNTY COURT OF RANKIN COUNTY, MISSISSIPPI

STATE OF MISSISSIPPI EX REL.
RANKIN COUNTY SHERIFF'S OFFICE

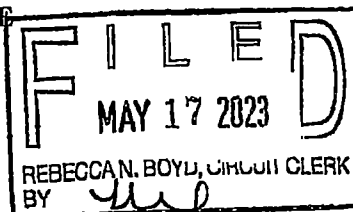
PLAINTIFF

v.

Civil Cause No. 22-1540

ONE (1) 2022 GMC YUKON
BEARING VIN 1GKS2BKD6NR175164

DEFENDANT



DEFAULT JUDGMENT

THIS ACTION came on for hearing on the motion of the Plaintiff for a default judgment pursuant to Miss. R. Civ. P. 55(b), and any and all claimants of one (1) 2022 GMC Yukon bearing VIN 1GKS2BKD6NR175164, having been duly served pursuant to Miss. R. Civ. P. 4, and not being infants or unrepresented incompetent persons, and all having failed to plead or otherwise defend, the Default having been duly entered, and all known or unknown claimants of one (1) 2022 GMC Yukon bearing VIN 1GKS2BKD6NR175164 having taken no proceedings or efforts to defend since such Default was entered;

IT IS, THEREFORE, ORDERED AND ADJUDGED that one (1) 2022 GMC Yukon bearing VIN 1GKS2BKD6NR175164 be hereby forfeited to the State of Mississippi *ex rel.* Rankin County Sheriff's Office to be used or disposed of according to law and that any interest held by anyone else in said currency is hereby forfeited to the State of Mississippi *ex rel.* Rankin County Sheriff's Office. For all of which let execution lie.

SO ORDERED on this 17th day of May, 2023.

COUNTY COURT JUDGE

PREPARED AND PRESENTED BY:

s/ Michael S. Smith, II
Michael S. Smith, II (MB# 103575)
Assistant District Attorney

Silver in color
5,163 miles

DEFAULT JUDGMENT
PAGE 1 OF 1

SECTION 901

ADVERTISEMENT

Rankin County, MISSISSIPPI

Federal Aid Project No. STP-7331-00(007)/109168-701000

The Board of Supervisors of Rankin County, Mississippi, will receive bids for the Milling & Overlay of Old Fannin Road from the City Limits of Flowood to the intersection of Spillway Road for a total project length of 2.737 miles, Federal Aid Project No. STP-7331-00(007)/109168-701000, no later than 10:00 am, Local Time, August 17th, 2023, at the Board Room located at 211 East Government Street, Brandon Mississippi. All bids so received will be publicly opened and read aloud.

The work shall consist essentially of the following items:

Milling & overlaying the existing five lane roadway (plus bike lanes). Also included in this contract will be repairing base failures, replacing the existing guardrail and terminal end sections, temporary pavement markings, and permanent pavement markings. All other related items of work required to complete the project as shown and specified in the Contract Documents.

The above general outline of features of the work does not in any way limit the responsibility of the contractor to perform all work and furnish all plant, labor, equipment, and materials required by the specifications and the drawings referred to therein.

The attention of bidders is directed to the Contract Provisions governing selection and employment of labor. Minimum wage rates for Federal-Aid projects have been predetermined by the Secretary of Labor and are subject to Public Law 87-581 Work Hours Act of 1962, as set forth in the Contract Provisions.

The Board of Supervisors of Rankin County hereby notifies all Bidders that it will affirmatively insure that in any contract entered into pursuant to this advertisement, disadvantaged and women's business enterprises will be afforded the full opportunity to submit bids in response to this invitation and will not be discriminated against on the grounds of race, color, sex, age, disability, religion, or national origin in consideration for an award.

The award of this contract will be contingent upon the Contractor satisfying the DBE/WBE requirements.

The contract Documents are on file and may be examined at the following locations:

1. Board of Supervisors Office, 211 East Government Street, Brandon, Mississippi 39042.
2. Engineering Service, 115 Aerosmith Drive, Richland Mississippi, 39218

All documents required for bidding purposes are being made available via original paper copy through Plan House Printing. Persons interested in acquiring plans and specifications or submitting an electronic bid are required to register for an account at www.engserviceplans.com to view and order Bid Documents. All plan holders are required to have a valid email address for registration. Bid

documents may be obtained at the above location upon receipt of a non-refundable deposit and must be purchased through the website or by phone. For questions regarding website registration or how to place online orders please contact Plan House Printing at (601)-336-6378.

Each bid shall be accompanied by a Certified Check on a solvent bank or a Bidder's Bond issued by a Surety Company licensed to operate in the State of Mississippi, in the amount of five percent (5%) of the total bid price, payable to the Rankin County Board of Supervisors as bid security. Bidders shall also submit a current financial statement, if requested by the County. The successful bidder will be required to furnish a Performance Bond and a Payment bond each in the amount of one hundred percent (100%) of the contract amount.

The proposal and contract documents in its entirety shall be submitted in a sealed envelope deposited with the Chancery Clerk, 211 East Government Street, Brandon, Mississippi 39042 prior to the hour and date above designated.

Bidders choosing to submit electronically are required to contact the Rankin County Board of Supervisors for information regarding electronic bidding requirements.

Work to be performed shall be in accordance with the "Mississippi State Highway Standard Specifications for Road and Bridge Construction, 2017", together with all amendments and/or special provisions and/or addenda to the standards duly approved and adopted, unless otherwise noted in these specifications.

The attention of Bidders is directed to the provisions of Subsection 102.07 pertaining to irregular proposals and rejection of bids.

THE BOARD OF SUPERVISORS, RANKIN
COUNTY, MISSISSIPPI

BY Steve Haines
President
Board of Supervisors, Rankin County

PUBLISH:

Clarion Ledger

Dates of Advertisement: July 19th, 2023

July 26th, 2023



—DEPARTMENT OF—
REVENUE
STATE OF MISSISSIPPI

OFFICE OF PROPERTY TAX

TO: County Assessors and/or Collectors

Enclosed please find the certificate that states you are in compliance with. §27-35-127 Miss. Code Ann, and therefore eligible to receive your salary for July and subsequent months.

Please note that pursuant to §27-35-127 Miss. Code Ann., this certificate is to be entered on the minutes of the Board of Supervisors. Once this has been done, the Board may then allow payment of your salary for the current month and for subsequent months.

We have sent a copy of the instructions to the Board of Supervisors for their August meeting. Pursuant to §27-35-85 Miss. Code Ann., you are to attend this and all subsequent meetings when assessments are under consideration.

Sincerely,

Jennifer Williams

Jennifer Williams
Office of Property Tax

Enclosure

Cc: File



— DEPARTMENT OF —
REVENUE
STATE OF MISSISSIPPI

OFFICE OF PROPERTY TAX

CERTIFICATE

**TO: BOARD OF SUPERVISORS
Rankin County, MISSISSIPPI**

This is to certify that the MS Department of Revenue has received from the County Assessor a correct copy of the Recapitulation of the Real and Personal Assessment Rolls of the above named county filed with you for 2023, and to the best of its knowledge and belief, subject to the preparation of a supplementary Real Roll reflecting the implementation of the constitutional amendment (House Concurrent Resolution 41), John Sullivan Rankin County assessor of said county, is not in default with respect to making and filing the said assessment rolls, and that the said Board of Supervisors may, in its discretion, make an allowance and pay the salary of the said assessor.

This done on the 28th day of June 23.

Department of Revenue

Jennifer Williams
Office of Property Tax

AFFIDAVIT

PROOF OF PUBLICATION

RANKIN COUNTY NEWS • P.O. BOX 107 • BRANDON, MS 39043

STATE OF MISSISSIPPI
COUNTY OF RANKIN

THIS 11TH DAY OF JANUARY, 2023, personally came Marcus Bowers, publisher of the Rankin County News

**RANKIN COUNTY BOARD OF
SUPERVISORS' MINUTES
DECEMBER 15, 2022**

I. Call to Order

9:00 AM Meeting called to order on December 15, 2022 at Rankin Board Room, 211 East Government Street, Suite A, Brandon, MS.

Attendees:

Daniel Cross, Supervisor District 2, Present
Steve Gaines, Vice President, Present
Brad Calhoun, President, Present
Jared Morrison, Supervisor District 1, Present

Jay Bishop, Supervisor District 5, Present
Craig Slay, Board Attorney Present

Larry Swales, Chancery Clerk, Present
Keith Hicks, County Administrator, Present

II. INVOCATION

Craig Slay

III. PUBLIC COMMENTS AND RECOGNITION

A. Camille Wright - 150 Basswood Circle
Expressed concerns about the balance of focus between business development and residential development/improvement, and how that affects/may affect residential areas across the county

B. Kimberly Devine - 298 Taylor Lane
Kimberly Devine brought up potential miscommunication between the State Health Department and the county

C. Craig Slay - Board Attorney
Mr. Slay raised awareness on infrastructure issues that will be brought on by the continued development within the county.

D. William David Barton - 320 Stump Ridge Rd

David Barton further discussed the potential issues that might spur from continued development within the county.

IV. EXECUTIVE SESSION

A. Motion to Discuss the Need to Enter into an Executive Session

RESULT: ADOPTED [UNANIMOUS]

MOVER: Daniel Cross, Supervisor District 2

SECONDER: Steve Gaines, Vice President
AYES: Cross, Gaines, Calhoun, Morrison, Bishop

B. Motion to Enter into an Executive Session for Personnel

RESULT: ADOPTED [UNANIMOUS]

MOVER: Daniel Cross, Supervisor District 2

SECONDER: Steve Gaines, Vice President
AYES: Cross, Gaines, Calhoun, Morrison, Bishop

C. Motion to Come Out of the Executive Session

RESULT: ADOPTED [UNANIMOUS]

MOVER: Daniel Cross, Supervisor District 2

SECONDER: Jay Bishop, Supervisor District 5

AYES: Cross, Gaines, Calhoun, Morrison, Bishop

a weekly newspaper printed and published in the City of Brandon, In County of Rankin and State aforesaid, before me the undersigned officer and for said County and State, who being duly sworn, deposes and says that said newspaper has been published for more than 12 months prior the first publication of the attached notice and is qualified under Chap 13-3-31, Laws of Mississippi, 1936, and laws supplementary and amendatory thereto, and that a certain

MINUTES

DECEMBER 15, 2022

a copy of which is hereto attached, was published in said newspaper (1) week, as follows, to-wit:

Vol 175 No. 27 on the 11th day of January, 2023

Marcus Bowers

MARCUS BOWERS, Publisher

Sworn to and subscribed before me by the aforementioned Marcus Bowers this 11th day of January, 2023

Frances Conger

FRANCES CONGER

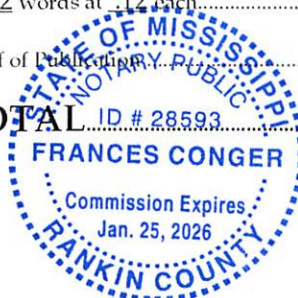
My Commission Expires: January 25, 2026

PRINTER'S FEE: (12 cents per word for first insertion and 10 cents per word for each subsequent insertion)

3,762 words at .12 each..... \$451.44

Proof of Publication..... NC

TOTAL..... \$451.44



Attachment: Vardoc December 15, 2022 Minutes (Proof) (19144 : Various Documents)

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Jay Bishop, Supervisor District 5, Present
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Keith Hicks, County Administrator, Present

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RESULT: ADOPTED [UNANIMOUS]

MOVER: Daniel Cross, Supervisor District 2

SECONDER: Jay Bishop, Supervisor District 5

AYES: Cross, Gaines, Calhoun, Morrison, Bishop

D. Motion to Outcome of Executive Session

RESULT: ADOPTED [UNANIMOUS]

MOVER: Daniel Cross, Supervisor District 2

SECONDER: Jay Bishop, Supervisor District 5

AYES: Cross, Gaines, Calhoun, Morrison, Bishop

No action taken

V. OLD BUSINESS

A. Minutes Approval

A. December 5, 2022

RESULT: ADOPTED [UNANIMOUS]

MOVER: Jared Morrison, Supervisor District 1

SECONDER: Daniel Cross, Supervisor District 2

AYES: Cross, Gaines, Calhoun, Morrison, Bishop

VI. CONSENT AGENDA

RESULT: ADOPTED [UNANIMOUS]

B. Authority to pay 2023 MSCMEA Membership Dues in the amount of \$20 each for David Ruth, Heather Smith, Mallery and Clifton Dunlap and authority to pay registration fees in the amount of \$250.00 each for David Ruth, Heather Smith, and Eric Mallery to attend the MSCMEA 2023 Winter Conference on January 18 - 20, 2023, in Flowood, MS and authority to issue checks

C. Authority to pay Membership Dues to the International Society of Arboriculture (ISA) in the amount of \$165.00 for Donna Beliech and authority to issue check D.

Authority to pay Registration Fees in the amount of \$325.00 each for all Supervisors, the County Administrator, and the Comptroller and \$350.00 each for County Engineer and Road Manager to attend the 2023 MAS Mid-Winter Conference on January 24-26, in Flowood, MS and authority to issue check

E. Authority to pay registration fees and lodging in the amount of \$500.00 for Election Commissioner Michael Chandler to attend the Election Commissioners of Mississippi Annual Certification and Training on January 24 - 26, 2023, in Philadelphia, MS and authority to issue check and pay any travel related expenses

F. Authority for Captain Paul Holley to attend the Federal Bureau of Investigations National Academy on January 9 - March 16, 2023, in Quantico, VA and authority to pay for Paul Holley's uniforms in the amount of \$933.78 and authority to issue check and pay any travel related expenses; Authority for Randy Gray and two additional Sheriff's Office members to attend the graduation ceremony in March and pay any travel related expenses

G. Authority to pay registration fees in the amount of \$655.00 for Christy Snow to attend the Basic Crime Scene Investigations Class on January 30 - February 3, 2023, in Cullman, Alabama and authority to issue check and pay any travel related expenses
Other

H. Authority to Pay Constables Allowance for Lost Cause in the amount of \$4,500.00 each for Barry Bean, Glenn Dixon, Gary Windham and Robert Hancock and authority to Issue Payroll Checks

I. Authority to pay for a Renewal of Notary for Isabel Maddox in the amount of \$113.00 and authority to issue check

J. Authority to pay for a Renewal of Notary for Jamie Ferrell in the amount of \$113.00 and authority to issue check

**3. AUTHORITY TO APPROVE THE
FOLLOWING INVENTORY CHANGES:**

A. Approval of the following Inventory Changes to remove items from the county inventory that are broken and to surplus items; authority to transfer items interdepartmental (See attached)

**4. AUTHORITY TO APPROVE
THE FOLLOWING PERSONNEL
RECOMMENDATIONS:**

A. David McCarley (Promotion to Corporal in School Resource) at Step 406; Antonio Rand (Promotion to Operations Manager at JDC) at Step 348; Blaine White (Promotion to Shift Sergeant in the Adult Detention Center) at Step 331; Jesse Zetterholm (Promotion to Sergeant on Patrol) at Step 376; Youth Court: Kimberly Cook (New Hire, Intervention Court Intake Officer) at Step 362; Road Department: Bryant Bishop (New Hire, Equipment Operator) at Step 378; Tax Assessor's Office: Gloria Roberts (From Part Time to Full Time, Office Manager) at Step 477;

**5. RECORD VARIOUS DOCUMENTS
TO BE MADE A PERMANENT PART OF
THE MINUTES**

A. Various Documents

1. a Vardoc December 1, 2022 Minutes (Proof) (PDF)

2. b Vardoc December Monthly Project Status Report from Engineer

5.4.A.c

Attachment: Vardoc December 15, 2022 Minutes (Proof) (19144 : Various Documents)

MOVER: Jared Morrison, Supervisor
District 1

SECONDER: Brad Calhoun, President

AYES: Cross, Gaines, Calhoun, Morrison,
Bishop

1. APPROVAL OF THE FOLLOWING:
Financial Reports

A. Approval of claims docket in the
amount of \$10,388,339.65

B. Acknowledge receipt of Budget
and Financial Reports for the month of
November 2022

C. Approval of Budget Amendment for
an increase in the Road Department for
reimbursement for overpayment in the
amount of \$23,000.00

D. Approval of Budget Amendment for
an increase in Community Development
in the amount of \$21,026.00 for the pur-
chase of a new truck

E. Approval of Budget Amendment
for an increase in the 911 Fund in the
amount of \$52,500.00 for insurance pro-
ceeds received to repair Crossroads Tower-
Antenna Damage

Appointment

F. Approval to Re-Appoint Charlie
Crosser to the Cleary, Water, and Fire
District Board of Directors

G. Acceptance of Supreme Court Order
on December 2, 2022, Appointing Family
Master, Keri Haralson Carroll, for
Service Beginning January 1, 2023, through
June 30, 2023, and Compensate Said Family
Master a Salary of \$2,500.00 Per Month as
Per Ordered Entered by Rankin County
Chancery Court

Grants & Agreements

H. Request approval of Assignment of
Residential Leasehold Interest Contract for
Sixteenth Section Lands between Rankin
County Board of Education and the Rankin
County School District (Lessors) do hereby
sell, convey, and warrant unto Stephanie
Stevens (Lessee)

I. Approval of Assignment of
Commercial Leasehold Interest Contract
for Sixteenth Section Lands between
Rankin County Board of Education and
BAL Properties, LLC (Assignor) do hereby
sell, convey, and warrant unto Lonnie Gale
Wood (Assignee)

J. Approval of Assignment of
Commercial Leasehold Interest Contract
for Sixteenth Section Lands between
Rankin County Board of Education and
BAL Properties, LLC (Assignor) do hereby
sell, convey, and warrant unto Alejandro
Aguilar, Sr. (Assignee)

K. Approval of Amended Agreement
for Services Between Rankin County
and Stantec, Inc., Providing for Small
Increases in Professional Service Rates
Effective December 31, 2022, and Authority
for Board President to Execute Amended
Agreement

L. Approval of MOU between the
Rankin County Sheriff's Department/
Rankin County Juvenile Detention Center
and the Rankin County School District
to set forth responsibility regarding the
provision of education services to students
placed in the Rankin County Juvenile
Detention Center and authority for the
Juvenile Detention Center Administrator to
execute documents

Other

M. Acknowledgement of receipt of writ-
ten request of property owner for inspec-
tion conducted by Office of Community
Development of the dwelling located at
122 Cleve Harper Road, Florence, MS.
Acknowledgment that inspection revealed
that dwelling is uninhabitable and unsafe
and must be demolished and all debris
completely removed from subject prop-
erty at the expense of persons, firms, or
corporations other than Rankin County,
Mississippi. There is no obligation whatso-
ever on the part of the County to participate
in any way in said demolition activities
nor incur any expense whatsoever with
respect to same. Obligation on the part of
the property owner, or other person, firm
or corporation to conduct complete demoli-
tion and debris removal within 180 days
from the date of this board action.

2. AUTHORITY TO ISSUE CHECKS:
Dues and Training Conferences

A. Authority to pay 2022-2023
Membership Dues for the Mississippi
Association of County Administrators
and Comptrollers for Keith Hicks and
Wanda Martin in the amount of \$75.00 each
and authority to issue check

(PDF)

3. c Vardoc November 15, 2022 Minutes (PDF) (PDF)

4. d Vardoc November 30, 2022 Minutes (PDF) (PDF)

5. e Vardoc Veterans Service Officer Certification of VA Accreditation (final) (PDF)

6. f Vardoc Veterans Service Officer Monthly Activity Report for November 2022 (PDF)

7. g HHS SULLIVAN, TAX ASSESSOR

A. Petition for Change of Assessment on 2022 Road and 2020, 2021, and 2022 Property Assessment Roll

RESULT: ADOPTED [UNANIMOUS]

MOVER: Jared Morrison, Supervisor District 1

SECONDER: Daniel Cross, Supervisor District 2

AYES: Cross, Gaines, Calhoun, Morrison, Bishop

B. Petition to adjust 2022 Homestead Exemption Supplemental Roll

RESULT: ADOPTED [UNANIMOUS]

MOVER: Jared Morrison, Supervisor District 1

SECONDER: Brad Calhoun, President

AYES: Cross, Gaines, Calhoun, Morrison, Bishop

C. Authority to pay 2023 annual membership dues to the Mississippi Chapter of the International Association of Assessing Officers for 15 Tax Assessor employees in the amount of \$10.00 each and authority to issue check

RESULT: ADOPTED [UNANIMOUS]

MOVER: Brad Calhoun, President

SECONDER: Daniel Cross, Supervisor District 2

AYES: Cross, Gaines, Calhoun, Morrison, Bishop

D. Authority to pay 2023 Annual Membership dues to the International Association of Assessing Officers for William P. Sullivan in the amount of \$410.00 and authority to issue check

RESULT: ADOPTED [UNANIMOUS]

MOVER: Jay Bishop, Supervisor District 3

SECONDER: Jared Morrison, Supervisor District 1

AYES: Cross, Gaines, Calhoun, Morrison, Bishop

E. 25-300-1 Asphalt

RESULT: TAKE UNDER ADVISEMENT [UNANIMOUS]

MOVER: Jay Bishop, Supervisor District 3

SECONDER: Steve Gaines, Vice President

AYES: Cross, Gaines, Calhoun, Morrison, Bishop

F. 25-300-2 Metal Culverts

RESULT: TAKE UNDER ADVISEMENT [UNANIMOUS]

MOVER: Jay Bishop, Supervisor District 3

SECONDER: Jared Morrison, Supervisor District 1

AYES: Cross, Gaines, Calhoun, Morrison, Bishop

G. 25-300-3 Polypropylene Culverts

RESULT: TAKE UNDER ADVISEMENT [UNANIMOUS]

MOVER: Brad Calhoun, President

SECONDER: Jay Bishop, Supervisor District 3

AYES: Cross, Gaines, Calhoun, Morrison, Bishop

H. 25-300-4 Scrub Seal, Shurry Seal, Micro-Surfacing, Micro-Surfacing (Modulink)

RESULT: TAKE UNDER ADVISEMENT [UNANIMOUS]

MOVER: Steve Gaines, Vice President

SECONDER: Jared Morrison, Supervisor District 1

AYES: Cross, Gaines, Calhoun, Morrison, Bishop

I. 25-300-5 Crushed Aggregate

RESULT: TAKE UNDER ADVISEMENT [UNANIMOUS]

MOVER: Jay Bishop, Supervisor District 3

SECONDER: Steve Gaines, Vice President

AYES: Cross, Gaines, Calhoun, Morrison, Bishop

J. 25-300-6 Gravel

RESULT: TAKE UNDER ADVISEMENT [UNANIMOUS]

MOVER: Steve Gaines, Vice President

SECONDER: Brad Calhoun, President

AYES: Cross, Gaines, Calhoun, Morrison, Bishop

K. 25-300-7 Soil Stabilization

RESULT: TAKE UNDER ADVISEMENT [UNANIMOUS]

MOVER: Jay Bishop, Supervisor District 3

SECONDER: Steve Gaines, Vice President

AYES: Cross, Gaines, Calhoun, Morrison, Bishop

L. 25-300-8 Polyurethane Foam Application and Curb/Cutler Removal and Replacement

RESULT: TAKE UNDER ADVISEMENT [UNANIMOUS]

MOVER: Brad Calhoun, President

SECONDER: Jared Morrison, Supervisor District 1

AYES: Cross, Gaines, Calhoun, Morrison, Bishop

M. Approval of Copier Contracts with R.J. Young

1. R.J. Young

2. 911 Operations

RESULT: ADOPTED [UNANIMOUS]

MOVER: Jay Bishop, Supervisor District 3

SECONDER: Jared Morrison, Supervisor District 1

AYES: Cross, Gaines, Calhoun, Morrison, Bishop

N. Award Contract for Pest Control Services of County Buildings to Safeguard Pest Management, LLC

RESULT: ADOPTED [UNANIMOUS]

MOVER: Brad Calhoun, President

SECONDER: Jay Bishop, Supervisor District 3

AYES: Cross, Gaines, Calhoun, Morrison, Bishop

O. MIKE HARRISON, ROAD MANAGER

A. Request approval of Consent Permit No. J0001261355 to construct an Underground Fiber Cable to be installed at 900 Lakeland Road (District 3)

RESULT: ADOPTED [UNANIMOUS]

MOVER: Steve Gaines, Vice President

SECONDER: Jared Morrison, Supervisor District 1

AYES: Cross, Gaines, Calhoun, Morrison, Bishop

B. Request approval of Consent Permit No. J0001261355 to construct an Underground Fiber Cable to be installed at 100 Quail Hollow Place (District 3)

RESULT: ADOPTED [UNANIMOUS]

MOVER: Steve Gaines, Vice President

SECONDER: Jared Morrison, Supervisor District 1

AYES: Cross, Gaines, Calhoun, Morrison, Bishop

C. Request approval of Consent Permit No. J0001261355 to construct a Coax Cable along/across Highway 80 to be installed between Hart Drive and Guide Shook Road (District 4)

RESULT: ADOPTED [UNANIMOUS]

MOVER: Steve Gaines, Vice President

SECONDER: Jared Morrison, Supervisor District 1

AYES: Cross, Gaines, Calhoun, Morrison, Bishop

D. Request approval of Consent Permit No. J0001261355 to construct a Coax Cable to be installed between Oak Drive and Lake Road (District 4)

RESULT: ADOPTED [UNANIMOUS]

MOVER: Steve Gaines, Vice President

SECONDER: Jared Morrison, Supervisor District 1

AYES: Cross, Gaines, Calhoun, Morrison, Bishop

E. Request approval of Using Fiber Permit No. 42544 to construct a Fiber Optic Cable to be installed along/across Spillway Road (District 2)

RESULT: ADOPTED [UNANIMOUS]

MOVER: Steve Gaines, Vice President

SECONDER: Jared Morrison, Supervisor District 1

AYES: Cross, Gaines, Calhoun, Morrison, Bishop

F. Vernon Jones Drainage Project - Approval of Pay Application Number One to Thornton Construction Co., Inc. in the amount of \$107,814.14 and authority to

issue check

RESULT: ADOPTED [UNANIMOUS]

MOVER: Jay Bishop, Supervisor District 3

SECONDER: Daniel Cross, Supervisor District 1

AYES: Cross, Gaines, Calhoun, Morrison, Bishop

G. TIM PARKER, COUNTY COUNSELLOR/ENGINEER

A. River Forest, Part 3: Approval of final Plat and LCC in the amount of \$198,283.80

RESULT: ADOPTED [UNANIMOUS]

MOVER: Jay Bishop, Supervisor District 3

SECONDER: Steve Gaines, Vice President

AYES: Cross, Gaines, Calhoun, Morrison, Bishop

B. Gunter Road Improvement Project Phase 1 - Approval of Pay Application Number 3 to Hemplid Construction Company, Inc. in the amount of \$96,313.65 and Approval of Pay Application Number 4 to Hemplid Construction Company, Inc. in the amount of \$462,310.18 and authority to issue checks

RESULT: ADOPTED [UNANIMOUS]

MOVER: Jared Morrison, Supervisor District 1

SECONDER: Steve Gaines, Vice President

AYES: Cross, Gaines, Calhoun, Morrison, Bishop

C. CRAIG SLAY, BOARD ATTORNEY

A. Public Hearing for US Bank Trust National Association as Trustee of the L2 Cabane Survey IV Successor Property, 418 Paramount Cove (District 1)

Board Attorney, Craig Slay, opened the public hearing.

Eric Stephenson (196 Charnant Pl. St. 4 Solgarden, MS 39152) Approached the board in on behalf of the bank/trustee office. Hearing no further comment, Mr. Slay closed the public hearing.

The board then made a motion to declare the property a nuisance.

RESULT: ADOPTED [UNANIMOUS]

MOVER: Steve Gaines, Vice President

SECONDER: Jared Morrison, Supervisor District 1

AYES: Cross, Gaines, Calhoun, Morrison, Bishop

B. Public Hearing for Rankin County's Stormwater Management Plan

Board Attorney, Craig Slay, opened the public hearing.

Hearing no comment, Mr. Slay closed the public hearing.

RESULT: NO ACTION

Other:

C. Consideration and potential action to approve memorandum of understanding between Rankin County and Mississippi Department of Public Safety for an additional funding agreement, position at the Mississippi State Forensic Laboratory dedicated to testing services for Rankin County matters with the option to conduct retail testing services for other jurisdictions in the event that all services for Rankin County are completed and up-to-date. The MOU requires Rankin County to cover all personnel costs associated with the position to include any overtime and fringe benefits. The employee will be hired on a temporary basis for the period of time set forth by the Mississippi State Forensic Laboratory and the employee will be managed and governed pursuant to the personnel policies applicable to all testing scientists employed by the Mississippi State Forensic Laboratory. The MOU may be terminated at any time upon notice from either the County or MSFL. Authorization of Board President to execute MOU on behalf of county. Authority of County Administrator to enter into all agreements or arrangements that may be necessary to carry out the provisions of the MOU. Authority of County Administrator, Sheriff, and District Attorney, or any of them, to fully participate in the selection of a consultant or consultant to fill position in the event that MSFL requests assistance

RESULT: ADOPTED [UNANIMOUS]

MOVER: Brad Calhoun, President

SECONDER: Steve Gaines, Vice President

AYES: Cross, Gaines, Calhoun, Morrison, Bishop

D. Approval of Ordinance Prohibiting the Use, Purchase, Possession, Distribution, Sale or Offering for Sale of Synthetic Cocaine, other Synthetic Products, or Kratom and authority for Board President to Execute Document

RESULT: ADOPTED [UNANIMOUS]

MOVER: Brad Calhoun, President

SECONDER: Jared Morrison, Supervisor District 1

AYES: Cross, Gaines, Calhoun, Morrison, Bishop

E. Acknowledgment of formal notice that the lawsuit generally styled "Green Hills Development, LLC v. UAB Bank, et al." filed in the United States District Court for the Southern District of Mississippi (Civil Action No. 3:19-cv-01818-HB), the Mississippi Supreme Court (Supreme Court Case No. 2018-CA-00182-SCT, 2021-CA-00281 and 2021-15-245) will be dismissed with prejudice to all at parties, including Rankin County, Mississippi (and all other pending litigation between the parties not identified herein) will be resolved in favor of Rankin County. Authorization of Board President to execute Global Release and Settlement Agreement on behalf of Rankin County, Mississippi (see Attachment A). Authorization to void 2020 tax sale as to Rankin County parcels identified on Attachment B. Acknowledgment of receipt of written request from Stonebridge Public Improvement District - Trustees and Board of Directors to strike all PID Assessments, interest and penalties, if any, associated with Tax Years 2020 and 2021 for all parcels of Rankin County property reflected on Attachment B. Acknowledgment of receipt of written certification from Stonebridge PID Trustee and PID Board of Directors indicating a complete release and hold harmless agreement in favor of the Rankin County Board of Supervisors, Rankin County Tax Assessor, Rankin County Tax Collector and Rankin County (Shannon Creek) from any all claims related to the assessment and non-collection by Rankin County if PID Assessments, interest and penalties, if any, associated with Tax Years 2020 and 2021 and related to the parcels reflected on Attachment B. With respect to the parcels of Rankin County property identified on Attachment B, authorization of Tax Assessor and/or Tax Collector to do all change necessary and proper to void prior tax bills associated with the Tax Years 2020 and 2021 which included PID Assessments and interest and to remove tax bills that reflect only assessment of ad valorem taxes, statutory interest and appropriate fees associated with activities necessitated by land tax sale activity for Tax Years 2020 and 2021 reflected on Attachment B. Authorization of Board President, County Administrator or any other appropriate person to execute any and all documents, agreements, releases, certificates, or any other document regarding the disposition or form that may be necessary to effectuate the settlement and termination of all litigation involving Rankin County and the Stonebridge Public Improvement District and to resolve the issues of ad valorem taxes and ad valorem assessments associated with the parcels of property identified on Attachment B, as well as the PID Assessments, interest and penalties, if any, associated therewith

RESULT: ADOPTED [UNANIMOUS]

MOVER: Jay Bishop, Supervisor District 3

SECONDER: Steve Gaines, Vice President

AYES: Cross, Gaines, Calhoun, Morrison, Bishop

XII. ADDITIONAL BUSINESS TO BE DISCUSSED

A. Authority to Add "Authority for Rankin County Tax Collector to correct records reflecting ad valorem tax obligations allegedly owed by owners/occupants of mobile homes/manufactured homes where it has been confirmed that the ad valorem taxes assessed to said owner/occupant is erroneous. Attached an Exhibit "A" - a letter by PTM, owner taxes, address, tax years, reason for classification as erroneous, tax amount reflected,

and other information that demonstrates the Tax Collector's effort to determine the viability of the records contained in the county's system. Authority of Tax Collector to remove all records classified as erroneously assessed. Authority of Tax Collector to work with any third parties to remove erroneously assessed records from any ongoing collection activity."

RESULT: ADOPTED [UNANIMOUS]

MOVER: Jay Bishop, Supervisor District 5

SECONDER: Jared Morrison, Supervisor District 1

AYES: Cross, Gaines, Calhoun, Morrison, Bishop

B. Authority for Rankin County Tax Collector to correct records reflecting ad valorem tax obligations allegedly owed by owners/occupiers of mobile homes/manufactured homes where it has been confirmed that the ad valorem taxes assessed to said owner/occupier is erroneous. Attached as Exhibit "A" is a listing by PPIN, owner names, addresses, tax years, reason for classification as erroneous, tax amount reflected, and other information that demonstrates the Tax Collector's effort to determine the viability of the records contained in the county's system. Authority of Tax Collector to remove all records classified as erroneously assessed. Authority of Tax Collector to work with any third parties to remove erroneously assessed records from any ongoing collection activity.

RESULT: ADOPTED [UNANIMOUS]

MOVER: Jay Bishop, Supervisor District 5

SECONDER: Jared Morrison, Supervisor District 1

AYES: Cross, Gaines, Calhoun, Morrison, Bishop

C. Authority to add "Authority to execute and send a letter to MDOT notifying them that the county plans to segment the Florence-Byram Parkway project which has now been approved by CMPDD"

RESULT: ADOPTED [UNANIMOUS]

MOVER: Jared Morrison, Supervisor District 1

SECONDER: Jay Bishop, Supervisor District 5

AYES: Cross, Gaines, Calhoun, Morrison, Bishop

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RESULT: ADOPTED [UNANIMOUS]

MOVER: Jared Morrison, Supervisor District 1

SECONDER: Jay Bishop, Supervisor District 5

AYES: Cross, Gaines, Calhoun, Morrison, Bishop

XIII. EXECUTIVE SESSION

A. Motion to Discuss the Need to Enter into an Executive Session

RESULT: ADOPTED [UNANIMOUS]

MOVER: Jay Bishop, Supervisor District 5

SECONDER: Steve Gaines, Vice President

AYES: Cross, Gaines, Calhoun, Morrison, Bishop

B. Motion to Enter into an Executive Session for Economic Development

RESULT: ADOPTED [UNANIMOUS]

MOVER: Jay Bishop, Supervisor District 5

SECONDER: Steve Gaines, Vice President

AYES: Cross, Gaines, Calhoun, Morrison, Bishop

C. Motion to Come Out of the Executive Session

RESULT: ADOPTED [UNANIMOUS]

MOVER: Jared Morrison, Supervisor District 1

SECONDER: Steve Gaines, Vice President

AYES: Cross, Gaines, Calhoun, Morrison, Bishop

D. Motion to Outcome of Executive Session

RESULT: ADOPTED [UNANIMOUS]

MOVER: Jared Morrison, Supervisor District 1

SECONDER: Steve Gaines, Vice President

AYES: Cross, Gaines, Calhoun, Morrison, Bishop

No action taken

XIV. ADJOURN

A. Motion to Adjourn

RESULT: ADOPTED [UNANIMOUS]

MOVER: Jay Bishop, Supervisor District 5

SECONDER: Steve Gaines, Vice President

AYES: Cross, Gaines, Calhoun, Morrison, Bishop

This the 15th Day of December, 2022

Brad Calhoun

BRAD CALHOUN, PRESIDENT

RANKIN COUNTY BOARD OF

SUPERVISORS

Larry Swales

LARRY SWALES, CLERK OF THE

BOARD

(SEAL)

January 11, 2023

#28

STP-0061-00(092) LPA / 109361-701000
I-20 Connector Loop – MS-18/East Brandon Loop
Rankin County Board of Supervisors

Rev. 11.22.2021

MDOT 5th DISTRICT - LPA

MAY 22 2023

Memorandum of Agreement

STP-0061-00(029) LPA / 109361-701000
I-20 Connector Loop – MS-18/East Brandon Loop
Rankin County Board of Supervisors

This Agreement is made between the Mississippi Transportation Commission, a body Corporate of the State of Mississippi (hereinafter referred to as the "Commission"), acting by and through the duly authorized Executive Director of the Mississippi Department of Transportation ("MDOT") and the Rankin County Board of Supervisors (hereinafter referred to as the "LPA"), for the purpose of establishing the terms under which the LPA may utilize federal funds to complete the proposed project as described below, effective as of the date of the last execution by the Commission.

WHEREAS, the Commission has oversight responsibility and authority over federal funds that are available for local public agency projects; and

WHEREAS, the LPA intends to develop and construct a new bypass to extend from Hwy 18, at Louis Wilson Drive, north to Hwy 80 just east of the Rankin County Co-Op; (hereinafter referred to as the "Project"), and the Commission intends to allow the LPA access to available federal funds and manage the Project under the terms and provisions of this Memorandum of Agreement; and

WHEREAS, it is anticipated that approximately \$640,000 in federal funds (80% grant match and 20% local match) are available for the construction of the Project, and that the above mentioned federal funds may be rescinded if they are not obligated on or before September 30, 2025 and not expended on or before September 30, 2030, and that the above funds are subject to normal rescissions and obligational limitations; and

WHEREAS, the LPA will be responsible for all Project costs over and above the maximum amount of federal funds allocated to the Project by the Commission;

WHEREAS, the Commission and the LPA desire to set forth, by this Agreement, more fully, the agreements of the parties by which the Project will be developed and completed; and

NOW, THEREFORE, for and in consideration of the premises and agreements of the parties as hereinafter contained, the LPA and the Commission enter into this Memorandum of Agreement for the use of the currently available federal funds and any future federal funds that may be allocated to this Project, agree and covenant as follows:

ARTICLE I. DUTIES AND RESPONSIBILITIES

A. The LPA, which is hereby designated as the Local Sponsor for the purposes herein, hereby contracts, covenants and binds itself to the following responsibilities, duties, terms and conditions:

1. The LPA shall immediately designate a full time employee of the LPA as the Project

Director, who will serve as the person responsible for completion of all phases of the Project and will coordinate all Project activities with the MDOT District LPA Engineer. The LPA shall promptly follow the procedures set out in the latest online version of the Project Development Manual (PDM) for Local Public Agencies that are necessary for the Project including, but not limited to, project activation, reporting requirements for federal awards (including the single audit), consultant selection, necessary permits, environmental process, preliminary design, right-of-way acquisition, advertisement for and selection of a contractor, construction oversight, and project close out activities.

2. The LPA shall submit to MDOT four (4) complete sets of as-built plans in printed form and the original electronic files in a format that is compatible with Microstation prior to MDOT acceptance. Upon request, MDOT may waive this requirement for selected projects.

3. The LPA shall be responsible for all maintenance and operation of the Project during and after completion so that the federal investment in the Project is preserved. If maintenance is not performed, as appropriate, future federal funds may be withheld for any projects in the jurisdiction of the local agency, or the Commission may seek recovery of federal funds through all available legal actions.

4. The LPA shall follow and abide by any and all federal requirements, specifically, but not limited to, the provisions that no retainage shall be withheld from installment payments to the construction contractor.

5. The LPA agrees that if any act or omission on the part of the LPA causes loss of Federal funding from FHWA or any other source, or any penalty being imposed by the United States of America under the Clean Water Act, 33 U.S.C. § 1251, et seq. or any other provision of law, the LPA will be solely responsible for all additional costs.

6. In compliance with State Law, the LPA shall pay all payments owed to Contractors and Consultants according to the terms of the contract, and in all instances payments shall be made within forty-five (45) days from the day they were due and payable. MDOT reserves the right to withhold reimbursement until adequate proof of payment has been produced by the LPA.

Excepted from this requirement are payments to railroads for any work included in the Project. Payments to railroads, their consultants or contractors, for work included in the Project, may be made by MDOT, at its sole discretion. Payments made by MDOT to railroads, their consultants or contractors shall come from the funds obligated for the Project.

7. The LPA shall be solely responsible for payment of any and all funds required to complete the Project, over and above the available federal funds for the Project.

8. All contracts and subcontracts shall include a provision for compliance with Senate Bill 2988 from the 2008 Session of the Mississippi Legislature entitled "The Mississippi Employment Protection Act," as published in the General Laws of 2008 and codified in the Mississippi Code of 1972, as amended (Sections 71-11-1 and 71-11-3), and any rules or regulations promulgated by the Commission, the Department of Employment Security, the Department of Revenue, the Secretary of State, or the Department of Human Services in accordance with the Mississippi Administrative Procedures Law (Section 25-43-1, et seq., Mississippi Code of 1972, as amended) regarding compliance with the Act. Under this Act,

the LPA and every sub-recipient or subcontractor shall register with and participate in a federal work authorization program operated by the United States Department of Homeland Security to electronically verify information of newly hired employees pursuant to the Illegal Immigration Reform and Immigration Responsibility Act of 1996, Public Law 104-208., Division C, Section 403(a); 8 USC, Section 1324a.

9. The LPA will be required to acknowledge MDOT and FHWA in all public relations efforts for the Project including press releases, materials for groundbreakings, ribbon cuttings or other public events and any other public information or media resources by notifying the MDOT Public Affairs Division, via telephone at 601-359-7074 or by electronic mail at comments@mdot.ms.gov. At a minimum, the following example sentence should be included:

"This project was funded (partially) by the Mississippi Department of Transportation and the Federal Highway Administration."

When appropriate, an invitation should be extended to MDOT Public Affairs for the Transportation Commissioner, MDOT Executive Director or other designee to speak at any official public ceremony for this Project.

10. The LPA agrees that if the Project is not kept upon a schedule that meets MDOT guidelines, then the funds allocated to the Project may be rescinded. If the Project funds are rescinded, then the LPA may be required to refund any amounts paid unto the LPA by MDOT. The MDOT guidelines are derived from Title 23, United States Code, Section 102(b) and Title 23, Code of Federal Regulations, Part 630.112(c)(2).

11. The LPA will be required to submit to the District LPA Engineer monthly progress reports through the date at which Ad Authority is received, which shall include, but not be limited to, the work that has been completed that month and the planned work for the upcoming month. The LPA will also provide a project progress schedule that will report project milestones and the target date for the LPA's request for Ad Authority. These project milestones are to be updated once any milestones are missed.

12. The LPA agrees to maintain, and make available to Commission, a sufficient accounting system with proper internal controls and safeguards to prevent fraud and overpayments. The accounting system and its controls should at all times maintain adequate recording and reporting of federal funds received by the LPA. If sufficient internal controls over the LPA's federal funding are not maintained, federal funds may be withheld and future transportation projects will not be considered.

13. The LPA agrees that any planning studies prepared or produced, as part of, or in conjunction with, this Project, shall in no way obligate the Commission to any other terms or conditions other than those stated herein.

14. The LPA, being classified as a lower tier participant in federal funding, certifies, by execution of this agreement, that neither it nor those individuals or entities with which it contracts are presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any Federal department or agency.

15. The LPA agrees that it will require that engineering plans prepared for the construction of the Project be signed and sealed by the professional engineer responsible

for preparation of the plans. This requirement applies to the engineer assigned to the Project by a consulting engineering firm under contract to the LPA, or to an engineer that is a full-time, or part-time employee of the LPA. Further, the LPA agrees that it is solely responsible for errors and omissions that occur during Project development or during construction, regardless of any review or oversight activity on the part of MTC/MDOT.

16. The LPA agrees that once construction of the Project has commenced, the LPA is responsible for the Project being completed according to the plans and specifications, addenda or supplemental agreement as amended. The LPA acknowledges and agrees that this responsibility continues after the federal funds provided through MDOT are exhausted.

B. THE COMMISSION WILL:

1. Allow the LPA to design and construct the proposed transportation improvements provided that the design meets with MTC/MDOT and FHWA approval.
2. Approve permit applications that meet with MDOT standards that are necessary to allow the LPA access to the property of the Commission for the purposes of constructing the proposed transportation improvements. The Commission may enter into an appropriate agreement in its discretion.
3. Work with the LPA, through the District LPA Engineer, during the various phases of the work with the goal of producing a project that will be acceptable to the Commission upon completion.
4. Review all submittals in a timely manner, in accordance with the PDM, to allow the Project to progress in an orderly fashion. The review and oversight conducted by MTC does not relieve the LPA from its full responsibility for the proper design and construction of the Project.
5. During the progress of the Project, assist the LPA in obtaining reimbursements of federal funding for any project cost that is eligible for reimbursement.
6. Submit all documents to the Federal Highway Administration (FHWA) when required or requested by the FHWA.
7. At its discretion, make payments directly to railroad companies, their consultants or contractors for work on railroads included in the Project. The payments made shall come from Project funds obligated for the Project.

ARTICLE II. GENERAL PROVISIONS

A. The Commission shall have the right to audit all accounts associated with the Project, and should there be any overpayment by the Commission to the LPA, the LPA agrees to refund any such overpayment within thirty (30) days of written notification. Should the LPA fail to reimburse the Commission, the Commission shall have the right to offset the amount due from any other funds in its possession that are due the LPA on this or any other project, current or future.

B. This Memorandum of Agreement shall be subject to termination at any time upon thirty (30) days written notice by either party. Such notice given by the LPA, shall not, however, cancel any contract made by the LPA that is to further the purpose of this agreement and that is underway at the time of termination. Any construction contract underway shall be allowed to conclude under its own terms. The LPA agrees to bear complete and total, legal and financial responsibility for any such contract. Additionally, funds may be suspended or terminated under the provisions of Section F of this Article.

C. It is understood that this is a Memorandum of Agreement and that more specific requirements for the development and construction of the transportation improvement Project are contained in the Federal Statutes, the Code of Federal Regulations, the Mississippi Code, and the Standard Operating Procedures for MDOT, and other related regulatory authorities. The LPA agrees that it will abide by all such applicable authority.

D. Should the LPA miss the obligation deadline set in this MOU, the Commission reserves the right to refuse to obligate funds for the Project.

E. The Executive Director of MDOT is authorized to withhold federal funds for the Project for failure of the LPA, its consultants, or its contractor to follow the requirements of the Standard Specifications for Road and Bridge Construction, latest edition, or the latest online LPA Project Development Manual.

F. Before federal funds are terminated, the LPA will be notified in writing by the Executive Director of the conditions that make termination of funds imminent. If no effective effort has been made by the LPA, its agents, employees, contractors or subcontractors, to correct the conditions set forth in the Director's notice, within fifteen (15) calendar days after notice is given, the Executive Director may declare the federal funds suspended for the Project and notify the LPA accordingly. The LPA will then have forty-five (45) days in which to correct all conditions of which complaint is made. If all conditions are not corrected within forty-five (45) days, the Executive Director may declare the federal funds for the Project terminated and notify the LPA accordingly. If all conditions are corrected, within the forty-five (45) day period, the LPA will be reimbursed under the terms of this agreement, for all work satisfactorily completed during the forty-five day period.

G. In the event that circumstances call for MDOT to expend staff time and other resources to address issues on the Project, then MDOT time may be charged to the Project. Assessing charges to a project is within the sole discretion of MDOT. Any charges made will impact the amount of funds available to reimburse the LPA, and therefore the LPA's contribution to the Project may increase.

ARTICLE III. NOTICE & DESIGNATED AGENTS

A. For purposes of implementing this section and all other sections of this Agreement with regard to notice, the following individuals are herewith designated as agents for the respective parties unless otherwise indentured in the addenda hereto:

For Contractual Administrative Matters:

COMMISSION:
 Executive Director
 MDOT
 P.O. Box 1850
 Jackson, MS 39215-1850
 Phone: (601) 359-7002
 Fax: (601) 359-7110

LPA:
 President, Board of Supervisors
 211 East Government St., Suite A
 Brandon, MS 39042
 Phone: (601) 825-1475
 Fax: (601) 825-9600

For Technical Matters:

COMMISSION:
 District LPA Engineer – District 5
 MDOT
 P.O. Box 90
 Newton, MS 39345
 Phone: (601) 683-3341
 Fax: (601) 683-7030

LPA:
 Keith Hicks – County Administrator
 211 East Government St., Suite A
 Brandon, MS 39042
 Phone: (601) 825-1475
 email: khicks@rankincounty.org

B. All notices given hereunder shall be by U.S. Certified Mail, return receipt requested, or by facsimile and shall be effective only upon receipt by the addressee at the above addresses or telephone numbers.

ARTICLE IV. RELATIONSHIP OF THE PARTIES

A. The relationship of the LPA to the Commission is that of an independent contractor, and said LPA, in accordance with its status as an independent contractor, covenants and agrees that it will conduct itself consistent with such status, that it will neither hold itself out as, nor claim to be, an officer or employee of the Commission by reason hereof. The LPA will not by reason hereof, make any claim, demand or application or for any right or privilege applicable to an officer or employee of the Commission, including, but not limited to, workers' compensation coverage, unemployment insurance benefits, social security coverage, retirement membership or credit, or any form of tax withholding whatsoever.

B. The Commission executes all directives and orders through the MDOT. The LPA executes all directives and orders pursuant to applicable law, policies, procedures and regulations. All notices, communications, and correspondence between the Commission and the LPA shall be directed to the designated agent shown above in Article III.

ARTICLE V. RESPONSIBILITIES FOR CLAIMS AND LIABILITY

To the extent permitted by law, the Commission and the LPA agree that neither party nor their agents, employees, contractors or subcontractors, will be held liable for any claim, loss, damage, cost, charge or expenditure arising out of any negligent act, actions, neglect or omission caused solely by the other party, its agents, employees, contractors or subcontractors.

ARTICLE VI. MISCELLANEOUS

No modification of this Memorandum of Agreement shall be binding unless such modification shall be in writing and signed by all parties. If any provision of this Memorandum of Agreement shall be held to be invalid or unenforceable for any reason, the remaining provisions shall continue to be valid and enforceable. If a court finds that any provision of this Memorandum of Agreement is invalid or unenforceable, but that by limiting such provision it would become valid and enforceable, then such provision shall be deemed to be written, construed, and enforced as so limited.

THE REST OF THIS PAGE LEFT INTENTIONALLY BLANK

ARTICLE VII. AUTHORITY TO CONTRACT

Both parties hereto represent that they have authority to enter into this Memorandum of Agreement.

This Agreement may be executed in one or more counterparts (facsimile transmission, email or otherwise), each of which shall be an original Agreement, and all of which shall together constitute but one Agreement.

So agreed this the 15 day of May, 2023

Rankin County Board of Supervisors

Steve Gaines
 Steve Gaines, Board President

Attested:

Jarvis Linder
 Clerk
by: J. Linder



So agreed this the 19 day of June, 2023

MISSISSIPPI TRANSPORTATION COMMISSION
 By and through the duly authorized
 Executive Director

Bradley R. White
 Bradley R. White
 Executive Director
 Mississippi Department of Transportation

Book 23, Page 910

MDOT 5th DISTRICT - LPA

MAY 22 2023

Memorandum of Agreement

STP-0039-02(058) LPA / 109362-701000
 I-20 Connector Loop – MS-18/Meridian Speedway Grade Separation
 Rankin County Board of Supervisors

This Agreement is made between the Mississippi Transportation Commission, a body Corporate of the State of Mississippi (hereinafter referred to as the "Commission"), acting by and through the duly authorized Executive Director of the Mississippi Department of Transportation ("MDOT") and the Rankin County Board of Supervisors (hereinafter referred to as the "LPA"), for the purpose of establishing the terms under which the LPA may utilize federal funds to complete the proposed project as described below, effective as of the date of the last execution by the Commission.

WHEREAS, the Commission has oversight responsibility and authority over federal funds that are available for local public agency projects; and

WHEREAS, the LPA intends to develop and construct a bridge on MS-18 over the Meridian Speedway railroad; (hereinafter referred to as the "Project"), and the Commission intends to allow the LPA access to available federal funds and manage the Project under the terms and provisions of this Memorandum of Agreement; and

WHEREAS, it is anticipated that approximately \$5,000,000 in federal funds (80% grant match and 20% local match) are available for the construction of the Project, and that the above mentioned federal funds may be rescinded if they are not obligated on or before September 30, 2025 and not expended on or before September 30, 2030, and that the above funds are subject to normal rescissions and obligational limitations; and

WHEREAS, the LPA will be responsible for all Project costs over and above the maximum amount of federal funds allocated to the Project by the Commission;

WHEREAS, the Commission and the LPA desire to set forth, by this Agreement, more fully, the agreements of the parties by which the Project will be developed and completed; and

NOW, THEREFORE, for and in consideration of the premises and agreements of the parties as hereinafter contained, the LPA and the Commission enter into this Memorandum of Agreement for the use of the currently available federal funds and any future federal funds that may be allocated to this Project, agree and covenant as follows:

ARTICLE I. DUTIES AND RESPONSIBILITIES

A. The LPA, which is hereby designated as the Local Sponsor for the purposes herein, hereby contracts, covenants and binds itself to the following responsibilities, duties, terms and conditions:

1. The LPA shall immediately designate a full time employee of the LPA as the Project Director, who will serve as the person responsible for completion of all phases of the

Project and will coordinate all Project activities with the MDOT District LPA Engineer. The LPA shall promptly follow the procedures set out in the latest online version of the Project Development Manual (PDM) for Local Public Agencies that are necessary for the Project including, but not limited to, project activation, reporting requirements for federal awards (including the single audit), consultant selection, necessary permits, environmental process, preliminary design, right-of-way acquisition, advertisement for and selection of a contractor, construction oversight, and project close out activities.

2. The LPA shall submit to MDOT four (4) complete sets of as-built plans in printed form and the original electronic files in a format that is compatible with Microstation prior to MDOT acceptance. Upon request, MDOT may waive this requirement for selected projects.

3. The LPA shall be responsible for all maintenance and operation of the Project during and after completion so that the federal investment in the Project is preserved. If maintenance is not performed, as appropriate, future federal funds may be withheld for any projects in the jurisdiction of the local agency, or the Commission may seek recovery of federal funds through all available legal actions.

4. The LPA shall follow and abide by any and all federal requirements, specifically, but not limited to, the provisions that no retainage shall be withheld from installment payments to the construction contractor.

5. The LPA agrees that if any act or omission on the part of the LPA causes loss of Federal funding from FHWA or any other source, or any penalty being imposed by the United States of America under the Clean Water Act, 33 U.S.C. § 1251, et seq. or any other provision of law, the LPA will be solely responsible for all additional costs.

6. In compliance with State Law, the LPA shall pay all payments owed to Contractors and Consultants according to the terms of the contract, and in all instances payments shall be made within forty-five (45) days from the day they were due and payable. MDOT reserves the right to withhold reimbursement until adequate proof of payment has been produced by the LPA.

Excepted from this requirement are payments to railroads for any work included in the Project. Payments to railroads, their consultants or contractors, for work included in the Project, may be made by MDOT, at its sole discretion. Payments made by MDOT to railroads, their consultants or contractors shall come from the funds obligated for the Project.

7. The LPA shall be solely responsible for payment of any and all funds required to complete the Project, over and above the available federal funds for the Project.

8. All contracts and subcontracts shall include a provision for compliance with Senate Bill 2988 from the 2008 Session of the Mississippi Legislature entitled "The Mississippi Employment Protection Act," as published in the General Laws of 2008 and codified in the Mississippi Code of 1972, as amended (Sections 71-11-1 and 71-11-3), and any rules or regulations promulgated by the Commission, the Department of Employment Security, the Department of Revenue, the Secretary of State, or the Department of Human Services in accordance with the Mississippi Administrative Procedures Law (Section 25-43-1, et seq., Mississippi Code of 1972, as amended) regarding compliance with the Act. Under this Act, the LPA and every sub-recipient or subcontractor shall register with and participate in a

federal work authorization program operated by the United States Department of Homeland Security to electronically verify information of newly hired employees pursuant to the Illegal Immigration Reform and Immigration Responsibility Act of 1996, Public Law 104-208., Division C, Section 403(a); 8 USC, Section 1324a.

9. The LPA will be required to acknowledge MDOT and FHWA in all public relations efforts for the Project including press releases, materials for groundbreakings, ribbon cuttings or other public events and any other public information or media resources by notifying the MDOT Public Affairs Division, via telephone at 601-359-7074 or by electronic mail at comments@mdot.ms.gov. At a minimum, the following example sentence should be included:

"This project was funded (partially) by the Mississippi Department of Transportation and the Federal Highway Administration."

When appropriate, an invitation should be extended to MDOT Public Affairs for the Transportation Commissioner, MDOT Executive Director or other designee to speak at any official public ceremony for this Project.

10. The LPA agrees that if the Project is not kept upon a schedule that meets MDOT guidelines, then the funds allocated to the Project may be rescinded. If the Project funds are rescinded, then the LPA may be required to refund any amounts paid unto the LPA by MDOT. The MDOT guidelines are derived from Title 23, United States Code, Section 102(b) and Title 23, Code of Federal Regulations, Part 630.112(c)(2).

11. The LPA will be required to submit to the District LPA Engineer monthly progress reports through the date at which Ad Authority is received, which shall include, but not be limited to, the work that has been completed that month and the planned work for the upcoming month. The LPA will also provide a project progress schedule that will report project milestones and the target date for the LPA's request for Ad Authority. These project milestones are to be updated once any milestones are missed.

12. The LPA agrees to maintain, and make available to Commission, a sufficient accounting system with proper internal controls and safeguards to prevent fraud and overpayments. The accounting system and its controls should at all times maintain adequate recording and reporting of federal funds received by the LPA. If sufficient internal controls over the LPA's federal funding are not maintained, federal funds may be withheld and future transportation projects will not be considered.

13. The LPA agrees that any planning studies prepared or produced, as part of, or in conjunction with, this Project, shall in no way obligate the Commission to any other terms or conditions other than those stated herein.

14. The LPA, being classified as a lower tier participant in federal funding, certifies, by execution of this agreement, that neither it nor those individuals or entities with which it contracts are presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any Federal department or agency.

15. The LPA agrees that it will require that engineering plans prepared for the construction of the Project be signed and sealed by the professional engineer responsible

for preparation of the plans. This requirement applies to the engineer assigned to the Project by a consulting engineering firm under contract to the LPA, or to an engineer that is a full-time, or part-time employee of the LPA. Further, the LPA agrees that it is solely responsible for errors and omissions that occur during Project development or during construction, regardless of any review or oversight activity on the part of MTC/MDOT.

16. The LPA agrees that once construction of the Project has commenced, the LPA is responsible for the Project being completed according to the plans and specifications, addenda or supplemental agreement as amended. The LPA acknowledges and agrees that this responsibility continues after the federal funds provided through MDOT are exhausted.

B. THE COMMISSION WILL:

1. Allow the LPA to design and construct the proposed transportation improvements provided that the design meets with MTC/MDOT and FHWA approval.
2. Approve permit applications that meet with MDOT standards that are necessary to allow the LPA access to the property of the Commission for the purposes of constructing the proposed transportation improvements. The Commission may enter into an appropriate agreement in its discretion.
3. Work with the LPA, through the District LPA Engineer, during the various phases of the work with the goal of producing a project that will be acceptable to the Commission upon completion.
4. Review all submittals in a timely manner, in accordance with the PDM, to allow the Project to progress in an orderly fashion. The review and oversight conducted by MTC does not relieve the LPA from its full responsibility for the proper design and construction of the Project.
5. During the progress of the Project, assist the LPA in obtaining reimbursements of federal funding for any project cost that is eligible for reimbursement.
6. Submit all documents to the Federal Highway Administration (FHWA) when required or requested by the FHWA.
7. At its discretion, make payments directly to railroad companies, their consultants or contractors for work on railroads included in the Project. The payments made shall come from Project funds obligated for the Project.

ARTICLE II. GENERAL PROVISIONS

A. The Commission shall have the right to audit all accounts associated with the Project, and should there be any overpayment by the Commission to the LPA, the LPA agrees to refund any such overpayment within thirty (30) days of written notification. Should the LPA fail to reimburse the Commission, the Commission shall have the right to offset the amount due from any other funds in its possession that are due the LPA on this or any other project, current or future.

B. This Memorandum of Agreement shall be subject to termination at any time upon thirty (30) days written notice by either party. Such notice given by the LPA, shall not, however, cancel any contract made by the LPA that is to further the purpose of this agreement and that is underway at the time of termination. Any construction contract underway shall be allowed to conclude under its own terms. The LPA agrees to bear complete and total, legal and financial responsibility for any such contract. Additionally, funds may be suspended or terminated under the provisions of Section F of this Article.

C. It is understood that this is a Memorandum of Agreement and that more specific requirements for the development and construction of the transportation improvement Project are contained in the Federal Statutes, the Code of Federal Regulations, the Mississippi Code, and the Standard Operating Procedures for MDOT, and other related regulatory authorities. The LPA agrees that it will abide by all such applicable authority.

D. Should the LPA miss the obligation deadline set in this MOU, the Commission reserves the right to refuse to obligate funds for the Project.

E. The Executive Director of MDOT is authorized to withhold federal funds for the Project for failure of the LPA, its consultants, or its contractor to follow the requirements of the Standard Specifications for Road and Bridge Construction, latest edition, or the latest online LPA Project Development Manual.

F. Before federal funds are terminated, the LPA will be notified in writing by the Executive Director of the conditions that make termination of funds imminent. If no effective effort has been made by the LPA, its agents, employees, contractors or subcontractors, to correct the conditions set forth in the Director's notice, within fifteen (15) calendar days after notice is given, the Executive Director may declare the federal funds suspended for the Project and notify the LPA accordingly. The LPA will then have forty-five (45) days in which to correct all conditions of which complaint is made. If all conditions are not corrected within forty-five (45) days, the Executive Director may declare the federal funds for the Project terminated and notify the LPA accordingly. If all conditions are corrected, within the forty-five (45) day period, the LPA will be reimbursed under the terms of this agreement, for all work satisfactorily completed during the forty-five day period.

G. In the event that circumstances call for MDOT to expend staff time and other resources to address issues on the Project, then MDOT time may be charged to the Project. Assessing charges to a project is within the sole discretion of MDOT. Any charges made will impact the amount of funds available to reimburse the LPA, and therefore the LPA's contribution to the Project may increase.

ARTICLE III. NOTICE & DESIGNATED AGENTS

A. For purposes of implementing this section and all other sections of this Agreement with regard to notice, the following individuals are herewith designated as agents for the respective parties unless otherwise indentured in the addenda hereto:

For Contractual Administrative Matters:

COMMISSION:
 Executive Director
 MDOT
 P.O. Box 1850
 Jackson, MS 39215-1850
 Phone: (601) 359-7002
 Fax: (601) 359-7110

LPA:
 President, Board of Supervisors
 211 East Government St., Suite A
 Brandon, MS 39042
 Phone: (601) 825-1475
 Fax: (601) 825-9600

For Technical Matters:

COMMISSION:
 District LPA Engineer – District 5
 MDOT
 P.O. Box 90
 Newton, MS 39345
 Phone: (601) 683-3341
 Fax: (601) 683-7030

LPA:
 Keith Hicks – County Administrator
 211 East Government St., Suite A
 Brandon, MS 39042
 Phone: (601) 825-1475
 email: khicks@rankincounty.org

B. All notices given hereunder shall be by U.S. Certified Mail, return receipt requested, or by facsimile and shall be effective only upon receipt by the addressee at the above addresses or telephone numbers.

ARTICLE IV. RELATIONSHIP OF THE PARTIES

A. The relationship of the LPA to the Commission is that of an independent contractor, and said LPA, in accordance with its status as an independent contractor, covenants and agrees that it will conduct itself consistent with such status, that it will neither hold itself out as, nor claim to be, an officer or employee of the Commission by reason hereof. The LPA will not by reason hereof, make any claim, demand or application or for any right or privilege applicable to an officer or employee of the Commission, including, but not limited to, workers' compensation coverage, unemployment insurance benefits, social security coverage, retirement membership or credit, or any form of tax withholding whatsoever.

B. The Commission executes all directives and orders through the MDOT. The LPA executes all directives and orders pursuant to applicable law, policies, procedures and regulations. All notices, communications, and correspondence between the Commission and the LPA shall be directed to the designated agent shown above in Article III.

ARTICLE V. RESPONSIBILITIES FOR CLAIMS AND LIABILITY

To the extent permitted by law, the Commission and the LPA agree that neither party nor their agents, employees, contractors or subcontractors, will be held liable for any claim, loss, damage, cost, charge or expenditure arising out of any negligent act, actions, neglect or omission caused solely by the other party, its agents, employees, contractors or subcontractors.

ARTICLE VI. MISCELLANEOUS

No modification of this Memorandum of Agreement shall be binding unless such modification shall be in writing and signed by all parties. If any provision of this Memorandum of Agreement shall be held to be invalid or unenforceable for any reason, the remaining provisions shall continue to be valid and enforceable. If a court finds that any provision of this Memorandum of Agreement is invalid or unenforceable, but that by limiting such provision it would become valid and enforceable, then such provision shall be deemed to be written, construed, and enforced as so limited.

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ARTICLE VII. AUTHORITY TO CONTRACT

Both parties hereto represent that they have authority to enter into this Memorandum of Agreement.

This Agreement may be executed in one or more counterparts (facsimile transmission, email or otherwise), each of which shall be an original Agreement, and all of which shall together constitute but one Agreement.

So agreed this the 15 day of May, 2023

Rankin County Board of Supervisors

Steve Gaines
 Steve Gaines, Board President

Attested:

Darrell Linder
 Clerk
by: [Signature]



So agreed this the 19 day of June, 2023

MISSISSIPPI TRANSPORTATION COMMISSION
 By and through the duly authorized
 Executive Director

[Signature]
 Bradley R. White
 Executive Director
 Mississippi Department of Transportation

Book 23, Page 910



Mosquito Control Report

July 6, 2023

Provided By:

Vector Disease Control International (VDCI)
303 Mimosa Dr.
Pelahatchie, MS 39145

Provided To:

Rankin County, MS

Attachment: Vardoc VDCI June Report (19144 : Various Documents)

Adult Mosquito Surveillance Report

Start Date: 06/01/2023 End Date: 06/30/2023

Rankin County

Trap Location	Date Trap Set	Trap Type	Mosquito Species	No. Collected
RC-02 Collections				
316 Greenbriar St, Brandon, MS 39047, USA	06/07/2023	CDC Light Trap	Psorophora columbiae	1
			Culex quinquefasciatus	6
			Anopheles quadrimaculatus	3
316 Greenbriar St, Brandon, MS 39047, USA	06/14/2023	CDC Light Trap	No Mosquitoes	0
316 Greenbriar St, Brandon, MS 39047, USA	06/21/2023	CDC Light Trap	Culex quinquefasciatus	21
			Anopheles quadrimaculatus	6
			Aedes vexans	12
316 Greenbriar St, Brandon, MS 39047, USA	06/28/2023	CDC Light Trap	Culex quinquefasciatus	12
			Anopheles quadrimaculatus	2
			Trap Total	
RC-03 Collections				
203 Lewis Prestage Rd, Lena, MS 39094, USA	06/07/2023	CDC Light Trap	Culex quinquefasciatus	4
			Anopheles quadrimaculatus	2
203 Lewis Prestage Rd, Lena, MS 39094, USA	06/14/2023	CDC Light Trap	No Mosquitoes	0
203 Lewis Prestage Rd, Lena, MS 39094, USA	06/21/2023	CDC Light Trap	Culex quinquefasciatus	2
			Anopheles quadrimaculatus	2
			Aedes vexans	8
203 Lewis Prestage Rd, Lena, MS 39094, USA	06/28/2023	CDC Light Trap	Culex quinquefasciatus	1
			Trap Total	
358 Sand Hill Rd, Brandon, MS 39042, USA	06/07/2023	Gravid Trap	Culex quinquefasciatus	7
358 Sand Hill Rd, Brandon, MS 39042, USA	06/14/2023	Gravid Trap	No Mosquitoes	0
358 Sand Hill Rd, Brandon, MS 39042, USA	06/21/2023	Gravid Trap	Culex quinquefasciatus	14
			Anopheles quadrimaculatus	2
			Aedes vexans	2
358 Sand Hill Rd, Brandon, MS 39042, USA	06/28/2023	Gravid Trap	No Mosquitoes	0
			Trap Total	
RC-04 Collections				
171 John Hill Rd, Brandon, MS 39047, USA	06/07/2023	CDC Light Trap	Culex quinquefasciatus	157
			Anopheles quadrimaculatus	5
171 John Hill Rd, Brandon, MS 39047, USA	06/14/2023	CDC Light Trap	No Mosquitoes	0
171 John Hill Rd, Brandon, MS 39047, USA	06/21/2023	CDC Light Trap	Aedes vexans	1
171 John Hill Rd, Brandon, MS 39047, USA	06/28/2023	CDC Light Trap	Psorophora columbiae	2
			Culex quinquefasciatus	58
			Anopheles quadrimaculatus	4
Trap Total		227 (Avg. 56.8)		
RC-05 Collections				
391 Rehobeth Rd, Pelahatchie, MS 39145, USA	06/07/2023	CDC Light Trap	Culex quinquefasciatus	2
			Anopheles quadrimaculatus	2
391 Rehobeth Rd, Pelahatchie, MS 39145, USA	06/14/2023	CDC Light Trap	No Mosquitoes	0
391 Rehobeth Rd, Pelahatchie, MS 39145, USA	06/21/2023	CDC Light Trap	Culex quinquefasciatus	9

Vector Disease Control International
303 Mimosa Ave.
Pelahatchie, MS 39145

Trap Location	Date Trap Set	Trap Type	Mosquito Species	No. Collected
391 Rehobeth Rd, Pelahatchie, MS 39145, USA	06/28/2023	CDC Light Trap	Anopheles quadrimaculatus	12
			Aedes vexans	70
			Psorophora columbiae	2
			Culex quinquefasciatus	1
			Trap Total	98 (Avg. 24.5)
RC-06 Collections				
1130 Gerrits Landing , Brandon, MS 39047, USA	06/07/2023	CDC Light Trap	Culex quinquefasciatus	1
			Aedes albopictus	1
			Culex quinquefasciatus	86
1130 Gerrits Landing , Brandon, MS 39047, USA	06/14/2023	CDC Light Trap	No Mosquitoes	0
			No Mosquitoes	0
			No Mosquitoes	0
1130 Gerrits Landing , Brandon, MS 39047, USA	06/21/2023	CDC Light Trap	No Mosquitoes	0
			Culex quinquefasciatus	40
			Culex quinquefasciatus	7
1130 Gerrits Landing , Brandon, MS 39047, USA	06/28/2023	CDC Light Trap	Aedes albopictus	4
			Culex quinquefasciatus	202
			Anopheles quadrimaculatus	1
			Aedes albopictus	4
			Aedes vexans	7
			Trap Total	353 (Avg. 88.3)
			RC-08 Collections	
213 Camelia Trail, Brandon, MS 39047, USA	06/07/2023	CDC Light Trap	Culex quinquefasciatus	4
			Anopheles quadrimaculatus	2
213 Camelia Trail, Brandon, MS 39047, USA	06/14/2023	CDC Light Trap	No Mosquitoes	0
213 Camelia Trail, Brandon, MS 39047, USA	06/21/2023	CDC Light Trap	Culex quinquefasciatus	20
			Anopheles quadrimaculatus	5
			Aedes vexans	2
213 Camelia Trail, Brandon, MS 39047, USA	06/28/2023	CDC Light Trap	Psorophora columbiae	3
			Culex quinquefasciatus	27
			Trap Total	63 (Avg. 15.8)
RC-09 Collections				
276 Painted Horse Trail, Brandon, MS 39042, USA	06/07/2023	CDC Light Trap	No Mosquitoes	0
276 Painted Horse Trail, Brandon, MS 39042, USA	06/14/2023	CDC Light Trap	No Mosquitoes	0
276 Painted Horse Trail, Brandon, MS 39042, USA	06/21/2023	CDC Light Trap	Culex quinquefasciatus	3
			Anopheles quadrimaculatus	1
			Aedes albopictus	1
276 Painted Horse Trail, Brandon, MS 39042, USA	06/28/2023	CDC Light Trap	Psorophora columbiae	1
			Culex quinquefasciatus	4
			Trap Total	10 (Avg. 2.5)
RC-10 Collections				
209 Wexford Ct, Brandon, MS 39047, USA	06/07/2023	CDC Light Trap	No Mosquitoes	0
209 Wexford Ct, Brandon, MS 39047, USA	06/14/2023	CDC Light Trap	No Mosquitoes	0
209 Wexford Ct, Brandon, MS 39047, USA	06/21/2023	CDC Light Trap	Culex quinquefasciatus	33
			Anopheles quadrimaculatus	16
			Aedes vexans	2

Vector Disease Control International
303 Mimosa Ave.
Pelahatchie, MS 39145

Trap Location	Date Trap Set	Trap Type	Mosquito Species	No. Collected
209 Wexford Ct, Brandon, MS 39047, USA	06/28/2023	CDC Light Trap	Culex quinquefasciatus	6
			Anopheles quadrimaculatus	6
			Trap Total	63 (Avg. 15.8)
209 Wexford Ct., Brandon, MS 39047, USA	06/07/2023	Gravid Trap	Culex quinquefasciatus	21
			Aedes albopictus	1
209 Wexford Ct., Brandon, MS 39047, USA	06/14/2023	Gravid Trap	No Mosquitoes	0
209 Wexford Ct., Brandon, MS 39047, USA	06/21/2023	Gravid Trap	Culex quinquefasciatus	6
			Aedes albopictus	2
209 Wexford Ct., Brandon, MS 39047, USA	06/28/2023	Gravid Trap	Culex quinquefasciatus	35
			Aedes albopictus	2
			Aedes vexans	2
			Trap Total	69 (Avg. 17.3)
RC-11 Collections				
113 Gulde Shiloh Rd, Brandon, MS 39042, USA	06/07/2023	CDC Light Trap	Culex quinquefasciatus	1
113 Gulde Shiloh Rd, Brandon, MS 39042, USA	06/14/2023	CDC Light Trap	No Mosquitoes	0
113 Gulde Shiloh Rd, Brandon, MS 39042, USA	06/21/2023	CDC Light Trap	Psorophora columbiae	2
			Culex quinquefasciatus	5
			Anopheles quadrimaculatus	1
			Aedes vexans	4
113 Gulde Shiloh Rd, Brandon, MS 39042, USA	06/28/2023	CDC Light Trap	Culex quinquefasciatus	6
			Trap Total	19 (Avg. 4.8)
RC-12 Collections				
200 Mimosa Dr, Pelahatchie, MS 39145, USA	06/07/2023	CDC Light Trap	Culex quinquefasciatus	1
200 Mimosa Dr, Pelahatchie, MS 39145, USA	06/14/2023	CDC Light Trap	No Mosquitoes	0
200 Mimosa Dr, Pelahatchie, MS 39145, USA	06/21/2023	CDC Light Trap	Culex quinquefasciatus	5
			Anopheles quadrimaculatus	4
			Aedes vexans	1
			Trap Total	11 (Avg. 3.7)
207 Grimes St, Pelahatchie, MS 39145, USA	06/07/2023	Gravid Trap	Culex quinquefasciatus	32
			Anopheles quadrimaculatus	2
207 Grimes St, Pelahatchie, MS 39145, USA	06/14/2023	Gravid Trap	No Mosquitoes	0
207 Grimes St, Pelahatchie, MS 39145, USA	06/21/2023	Gravid Trap	Culex quinquefasciatus	89
			Anopheles quadrimaculatus	1
			Aedes vexans	1
207 Grimes St, Pelahatchie, MS 39145, USA	06/28/2023	Gravid Trap	Culex quinquefasciatus	23
			Aedes vexans	1
			Trap Total	149 (Avg. 37.3)
300 Mimosa Dr, Pelahatchie, MS 39145, USA	06/28/2023	CDC Light Trap	Culex quinquefasciatus	6
			Trap Total	6 (Avg. 6.0)
RC-13 Collections				
112 Antioch-Shiloh Rd, Pelahatchie, MS 39145, USA	06/05/2023	CDC Light Trap	Culex quinquefasciatus	2
			Aedes albopictus	1
112 Antioch-Shiloh Rd, Pelahatchie, MS 39145, USA	06/26/2023	CDC Light Trap	Culex quinquefasciatus	2
			Aedes albopictus	1
			Trap Total	6 (Avg. 3.0)
RC-14 Collections				

Vector Disease Control International
303 Mimosa Ave.
Pelahatchie, MS 39145

Trap Location	Date Trap Set	Trap Type	Mosquito Species	No. Collected
101 Old Bugg Rd., Brandon, MS 39042, USA	06/05/2023	CDC Light Trap	No Mosquitoes	0
101 Old Bugg Rd., Brandon, MS 39042, USA	06/26/2023	CDC Light Trap	Culex quinquefasciatus	3
			Anopheles quadrimaculatus	2
			Trap Total	5 (Avg. 2.5)
RC-15 Collections				
158 Johns Shiloh Rd, Brandon, MS 39042, USA	06/05/2023	CDC Light Trap	Anopheles quadrimaculatus	1
158 Johns Shiloh Rd, Brandon, MS 39042, USA	06/26/2023	CDC Light Trap	Psorophora columbiae	2
			Culex quinquefasciatus	1
			Anopheles quadrimaculatus	2
			Trap Total	6 (Avg. 3.0)
RC-16 Collections				
200 Cemetery Rd., Brandon, MS 39042, USA	06/05/2023	CDC Light Trap	No Mosquitoes	0
200 Cemetery Rd., Brandon, MS 39042, USA	06/26/2023	CDC Light Trap	Psorophora columbiae	8
			Culex quinquefasciatus	9
			Anopheles quadrimaculatus	6
			Culex quinquefasciatus	23
			Anopheles quadrimaculatus	1
			Aedes vexans	1
			Trap Total	48 (Avg. 24.0)
RC-17 Collections				
576 Bethel Rd, Brandon, MS 39042, USA	06/05/2023	CDC Light Trap	Culex quinquefasciatus	2
			Anopheles quadrimaculatus	1
576 Bethel Rd, Brandon, MS 39042, USA	06/26/2023	CDC Light Trap	Culex quinquefasciatus	8
			Anopheles quadrimaculatus	14
			Trap Total	25 (Avg. 12.5)
RC-18 Collections				
833 Bobby Peede St, Brandon, MS 39042, USA	06/05/2023	CDC Light Trap	Culex quinquefasciatus	3
			Anopheles quadrimaculatus	5
			Culex quinquefasciatus	73
			Anopheles quadrimaculatus	2
833 Bobby Peede St, Brandon, MS 39042, USA	06/26/2023	CDC Light Trap	Psorophora columbiae	14
			Culex quinquefasciatus	2
			Anopheles quadrimaculatus	1
			Aedes albopictus	1
			Culex quinquefasciatus	13
			Aedes albopictus	6
			Aedes vexans	6
			Trap Total	126 (Avg. 63.0)
RC-19 Collections				
492 Cato Rd, Brandon, MS 39042, USA	06/05/2023	CDC Light Trap	Culex quinquefasciatus	1
492 Cato Rd, Brandon, MS 39042, USA	06/26/2023	CDC Light Trap	Culex quinquefasciatus	3
			Aedes albopictus	1
			Trap Total	5 (Avg. 2.5)
RC-20 Collections				
2491 Shell Oil Rd, Brandon, MS 39042, USA	06/26/2023	CDC Light Trap	Culex quinquefasciatus	13
			Anopheles quadrimaculatus	3

Vector Disease Control International
303 Mimosa Ave.
Pelahatchie, MS 39145

Trap Location	Date Trap Set	Trap Type	Mosquito Species	No. Collected
			<i>Trap Total</i>	16 (Avg. 16.0)
RC-21 Collections				
201 Twin Cedars, Florence, MS 39073, USA	06/05/2023	Gravid Trap	Culex quinquefasciatus	7
			Anopheles quadrimaculatus	2
201 Twin Cedars, Florence, MS 39073, USA	06/26/2023	Gravid Trap	Culex quinquefasciatus	14
			Anopheles quadrimaculatus	2
			Aedes vexans	2
			<i>Trap Total</i>	27 (Avg. 13.5)
205 Twin Cedars, Florence, MS 39073, USA	06/05/2023	CDC Light Trap	Anopheles quadrimaculatus	4
205 Twin Cedars, Florence, MS 39073, USA	06/26/2023	CDC Light Trap	Culex quinquefasciatus	5
			Anopheles quadrimaculatus	5
			<i>Trap Total</i>	14 (Avg. 7.0)
RC-22 Collections				
176 Berry Dr, Pearl, MS 39208, USA	06/05/2023	CDC Light Trap	No Mosquitoes	0
			Culex quinquefasciatus	14
			Anopheles quadrimaculatus	2
176 Berry Dr, Pearl, MS 39208, USA	06/26/2023	CDC Light Trap	Culex quinquefasciatus	7
			Anopheles quadrimaculatus	2
			Culex quinquefasciatus	7
			Aedes vexans	5
			<i>Trap Total</i>	37 (Avg. 18.5)
RC-24 Collections				
120 Barron Ln, Florence, MS 39073, USA	06/05/2023	CDC Light Trap	No Mosquitoes	0
120 Barron Ln, Florence, MS 39073, USA	06/26/2023	CDC Light Trap	No Mosquitoes	0
			<i>Trap Total</i>	0 (Avg. 0.0)
RC-25 Collections				
120 Crimm Rd, Brandon, MS 39042, USA	06/07/2023	Gravid Trap	Culex quinquefasciatus	35
			Anopheles quadrimaculatus	1
120 Crimm Rd, Brandon, MS 39042, USA	06/14/2023	Gravid Trap	No Mosquitoes	0
120 Crimm Rd, Brandon, MS 39042, USA	06/28/2023	Gravid Trap	Culex quinquefasciatus	127
			Aedes albopictus	1
			Aedes vexans	1
			<i>Trap Total</i>	165 (Avg. 55.0)
204 Crimm Rd, Brandon, MS 39042, USA	06/07/2023	CDC Light Trap	Culex quinquefasciatus	1
			Anopheles quadrimaculatus	2
204 Crimm Rd, Brandon, MS 39042, USA	06/14/2023	CDC Light Trap	No Mosquitoes	0
204 Crimm Rd, Brandon, MS 39042, USA	06/28/2023	CDC Light Trap	Psorophora columbiae	1
			Culex quinquefasciatus	3
			<i>Trap Total</i>	7 (Avg. 2.3)
RC-26 Collections				
109 Sherrills Ln, Brandon, MS 39047, USA	06/07/2023	CDC Light Trap	Culex quinquefasciatus	4
			Anopheles quadrimaculatus	1
109 Sherrills Ln, Brandon, MS 39047, USA	06/14/2023	CDC Light Trap	No Mosquitoes	0
109 Sherrills Ln, Brandon, MS 39047, USA	06/21/2023	CDC Light Trap	Culex quinquefasciatus	18
			Anopheles quadrimaculatus	9
			Aedes vexans	6

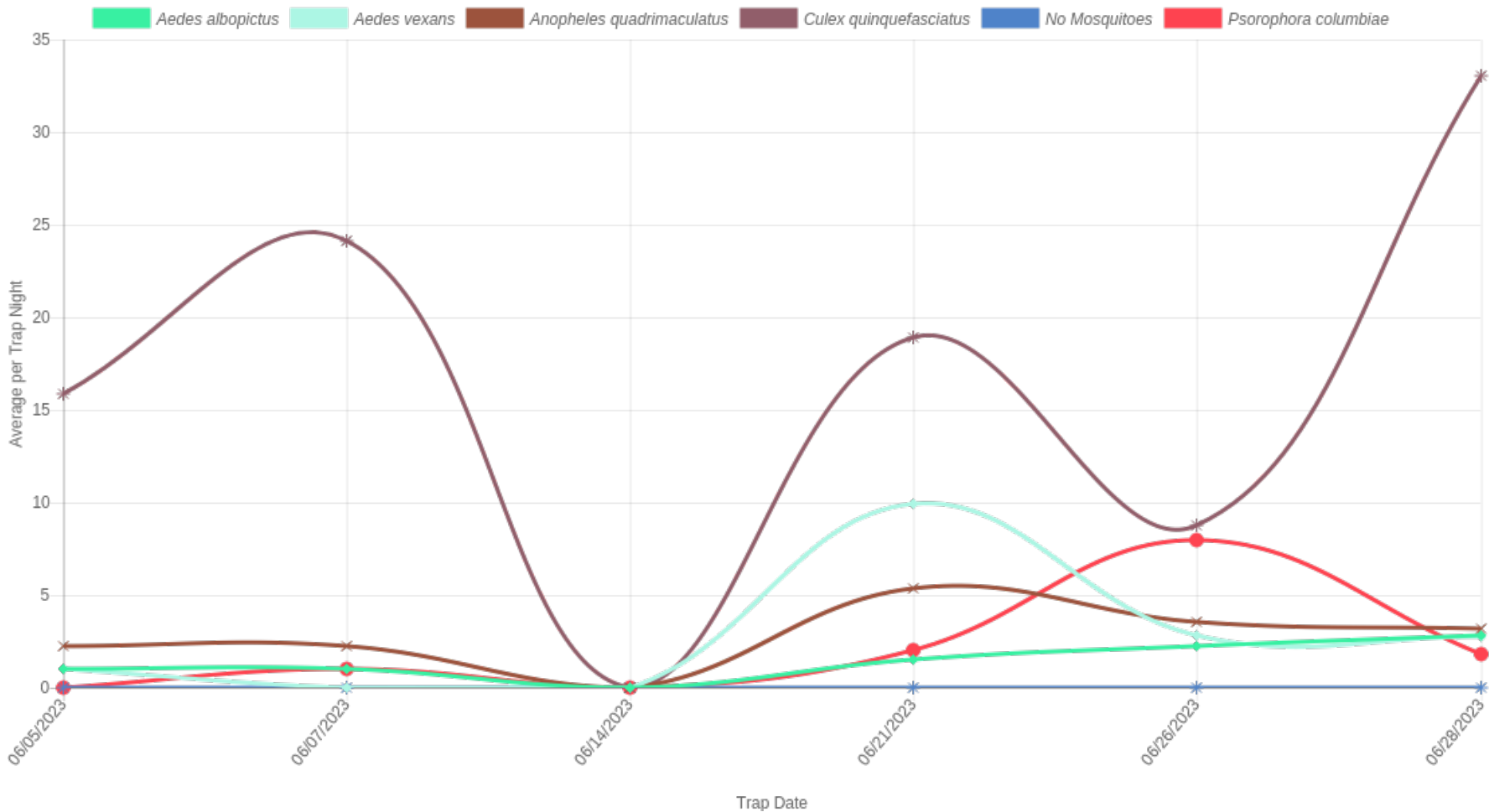
Vector Disease Control International
303 Mimosa Ave.
Pelahatchie, MS 39145

Trap Location	Date Trap Set	Trap Type	Mosquito Species	No. Collected
109 Sherrills Ln, Brandon, MS 39047, USA	06/28/2023	CDC Light Trap	Culex quinquefasciatus	11
			Anopheles quadrimaculatus	3
			Aedes albopictus	3
			Trap Total	55 (Avg. 13.8)
RC-27 Collections				
188 Richmond Dr, Florence, MS 39073, USA	06/05/2023	CDC Light Trap	No Mosquitoes	0
			Culex quinquefasciatus	25
			Anopheles quadrimaculatus	1
			Aedes vexans	1
188 Richmond Dr, Florence, MS 39073, USA	06/26/2023	CDC Light Trap	Culex quinquefasciatus	8
			Aedes vexans	1
			Culex quinquefasciatus	22
			Anopheles quadrimaculatus	1
			Aedes vexans	2
Trap Total				61 (Avg. 30.5)
Overall Trap Total				1,778
Overall Trap Average				20.4

Adult Mosquito Surveillance Summary

Start Date: 06/01/2023 End Date: 06/30/2023

Rankin County



Attachment: Vardoc VDCI June Report (19144 : Various Documents)

Larval Surveillance Report

Start Date: 06/01/2023 End Date: 06/30/2023

Rankin County

Date	Site Name	Habitat	No. Dipped	Larvicided	Mosquito Species	No. ID'd
RC-02						
06/06/2023	100819.mh.rc.1	Temporary Standing Water	1-10	Yes		
06/07/2023	Allison	Ditch	1-10	Yes		
06/07/2023	Mt Helm Rd	Ditch	11-50	Yes		
06/07/2023	Ra 2 Memosa 007	Ditch	1-10	Yes		
06/08/2023	RA2.SandstoneDr.05	Ditch	1-10	Yes		
06/08/2023	7821 Mh 7	Ditch	11-50	Yes		
06/08/2023	RA2.ClarkCreekRd.01	Ditch	11-50	Yes		
06/08/2023	RA2.HolmarDr.002	Ditch	1-10	Yes		
06/08/2023	Ra 2 Memosa 003	Ditch	1-10	Yes		
06/08/2023	AN.101421.02	Ditch	1-10	Yes		
Total Site Inspections in RC-02:						10
RC-03						
06/29/2023	52421.nf.1	Ditch	1-10	Yes		
06/29/2023	Bilbrew	Ditch	1-10	Yes		
06/29/2023	81021 Mh 2	Ditch	1-10	Yes		
06/29/2023	AN.093021.004	Ditch	1-10	Yes		
06/29/2023	RA3.LawrenceRd.01	Ditch	1-10	Yes		
06/29/2023	AN.093021.003	Ditch	1-10	Yes		
06/29/2023	AN.093021.005	Ditch	11-50	Yes		
06/29/2023	Ra 3 Memosa 012	Ditch	1-10	Yes		
Total Site Inspections in RC-03:						8
RC-04						
06/13/2023	91621 Mh 8	Ditch	1-10	Yes		
Total Site Inspections in RC-04:						1
RC-05						
06/29/2023	062420.nf.1	Ditch	1-10	Yes		
06/29/2023	Ra 5 Harrell Rd	Ditch	1-10	Yes		
Total Site Inspections in RC-05:						2
RC-06						
06/27/2023	72221 Mh 5	Ditch	1-10	Yes		
06/27/2023	72221 Mh 6	Ditch	1-10	Yes		
06/27/2023	Ra 6 Ashton Way	Ditch	1-10	Yes		
06/27/2023	Bridlewood Dr	Ditch	11-50	Yes		
06/27/2023	72221 Mh 3	Ditch	1-10	Yes		

Vector Disease Control International
303 Mimosa Ave.
Pelahatchie, MS 39145

Date	Site Name	Habitat	No. Dipped	Larvicided	Mosquito Species	No. ID'd
<i>Total Site Inspections in RC-06:</i>						5
RC-07						
06/27/2023	RA.7.LiveOakCove.01	Ditch	1-10	Yes		
06/27/2023	RA07.SweetGumRd.02	Ditch	1-10	Yes		
06/27/2023	RC-31	Temporary Standing Water	11-50	Yes		
06/27/2023	RA07.PinebrookCir.07	Ditch	1-10	Yes		
06/27/2023	052020.nf.1	Ditch	11-50	Yes		
06/27/2023	RA07.PinebrookCir.05	Ditch	1-10	Yes		
06/27/2023	RA07.Pineleaf.10	Ditch	1-10	Yes		
<i>Total Site Inspections in RC-07:</i>						7
RC-08						
06/06/2023	AN.092821.004	Ditch	1-10	Yes		
06/06/2023	AN.092721.002	Ditch	1-10	Yes		
06/06/2023	AN.092721.001	Ditch	1-10	Yes		
06/06/2023	RC-60	Ditch	1-10	Yes		
06/07/2023	102419.mh.rc.2	Temporary Standing Water	1-10	Yes		
06/07/2023	102419.mh.rc.8	Temporary Standing Water	1-10	Yes		
06/07/2023	Ra 8 Memosa 01	Ditch	1-10	Yes		
06/08/2023	Ra 8 Memosa 02	Ditch	1-10	Yes		
06/27/2023	91620.nf.2	Ditch	1-10	Yes		
<i>Total Site Inspections in RC-08:</i>						9
RC-09						
06/13/2023	AN.080921.002	Ditch	1-10	Yes		
06/13/2023	RA9.MickieDr.03	Ditch	1-10	Yes		
06/14/2023	10720.nf.6	Ditch	1-10	Yes		
06/14/2023	7820.nf.3	Ditch	1-10	Yes		
06/14/2023	RA.9.NapoleonCir.01	Ditch	1-10	Yes		
06/14/2023	St 051820 3	Ditch	1-10	Yes		
06/14/2023	RA.09.NapoleonCir.01	Ditch	1-10	Yes		
<i>Total Site Inspections in RC-09:</i>						7
RC-11						
06/14/2023	RA.11.TrickhamBridgeRd.02	Ditch	1-10	Yes		
06/15/2023	I P Road	Ditch	1-10	Yes		
06/15/2023	RA.11.CarterCir.01	Ditch	1-10	Yes		
06/15/2023	042820.nf.5	Ditch	1-10	Yes		
06/15/2023	RC-95	Ditch	1-10	Yes		
06/15/2023	RA11.TiffanyDr.01	Ditch	1-10	Yes		
<i>Total Site Inspections in RC-11:</i>						6
RC-12						
06/22/2023	63020.nf.8	Ditch	1-10	Yes		
06/22/2023	Barker Road #2	Ditch	1-10	Yes		

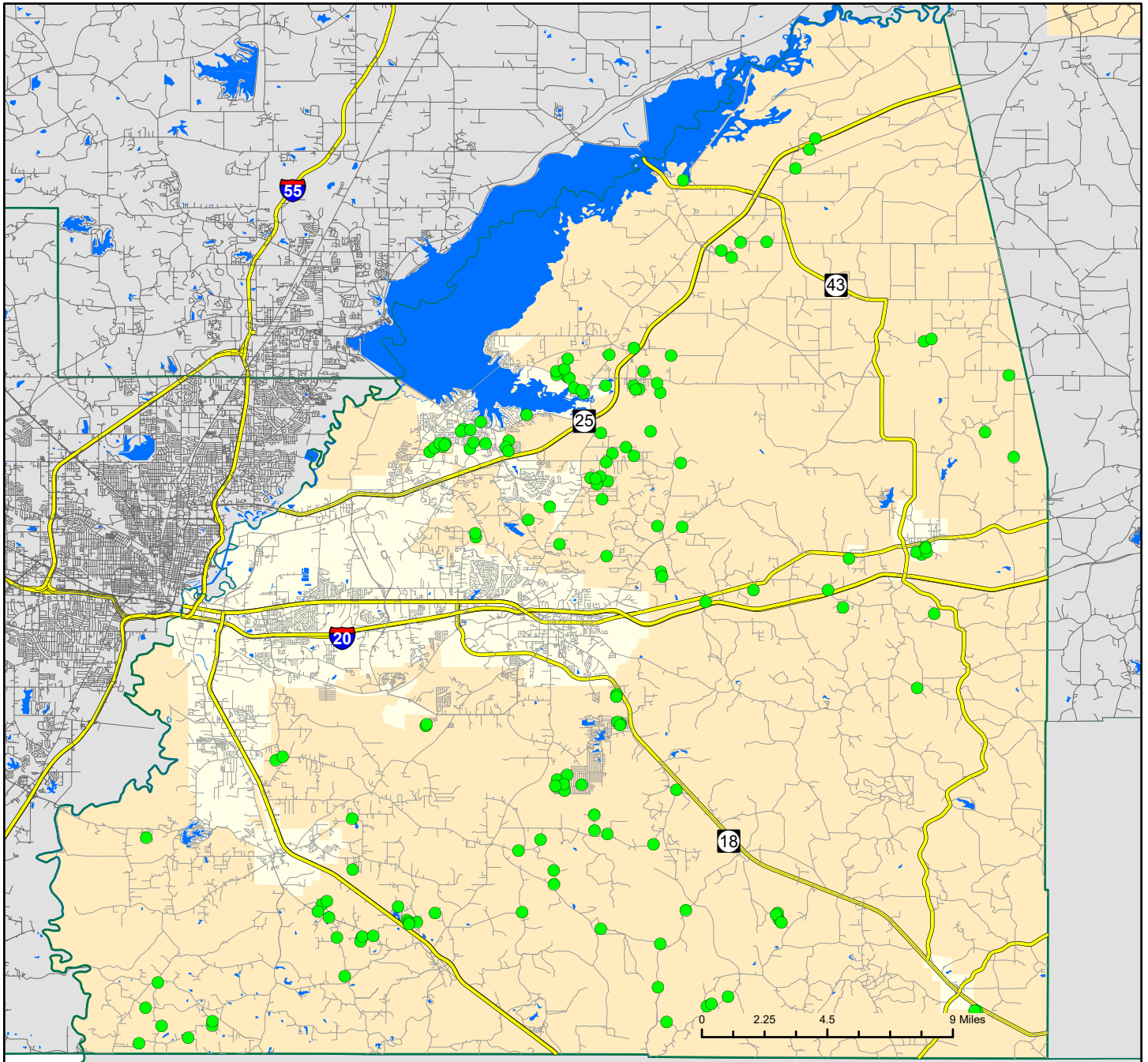
Date	Site Name	Habitat	No. Dipped	Larvicided	Mosquito Species	No. ID'd
06/22/2023	AN.041922.13	Ditch	1-10	Yes		
06/22/2023	RA12.BarefootLn.06	Ditch	1-10	Yes		
06/22/2023	RA12.WarrenAve.03	Ditch	1-10	Yes		
06/22/2023	RA.12.PurvisRd.01	Ditch	1-10	Yes		
06/22/2023	RA.12.MooreAve.03	Ditch	1-10	Yes		
06/22/2023	AN.041922.02	Ditch	1-10	Yes		
<i>Total Site Inspections in RC-12:</i>						8
RC-13						
06/28/2023	AN.083121.004	Ditch	1-10	Yes		
06/28/2023	AN.082621.001	Ditch	1-10	Yes		
<i>Total Site Inspections in RC-13:</i>						2
RC-14						
06/15/2023	Stacey 7/24-9	Ditch	1-10	Yes		
06/26/2023	062920.nf.2	Ditch	1-10	Yes		
<i>Total Site Inspections in RC-14:</i>						2
RC-16						
06/22/2023	Ra 16 Bain Cir	Ditch	1-10	Yes		
06/22/2023	82621 Mh	Ditch	1-10	Yes		
<i>Total Site Inspections in RC-16:</i>						2
RC-17						
06/20/2023	RC-76	Ditch	1-10	Yes		
06/20/2023	RA.17.CedarBrookDr.01	Ditch	1-10	Yes		
06/21/2023	RA17B.NottinghamRd.01	Ditch	11-50	Yes		
06/21/2023	RC-89	Ditch	1-10	Yes		
06/21/2023	RA17B.CanterburyRd.02	Ditch	1-10	Yes		
06/21/2023	060120.nf.5	Ditch	1-10	Yes		
06/21/2023	P060120.nf.4	Ditch	1-10	Yes		
<i>Total Site Inspections in RC-17:</i>						7
RC-18						
06/21/2023	Ra 18 Bill Banks St	Ditch	1-10	Yes		
06/21/2023	Ra 18 David Holyfield St	Ditch	1-10	Yes		
06/21/2023	92619.mh.rc.3	Ditch	1-10	Yes		
06/21/2023	Ra 18	Ditch	1-10	Yes		
06/21/2023	Jh72221-2	Ditch	1-10	Yes		
06/21/2023	62719.Mh.rc.11	Ditch	1-10	Yes		
06/21/2023	102720.mh.3	Ditch	1-10	Yes		
06/21/2023	RA18.SimpsonSt.02	Ditch	1-10	Yes		
<i>Total Site Inspections in RC-18:</i>						8
RC-19						
06/19/2023	RA.19.CharlieDixonRd.05	Ditch	1-10	Yes		
06/19/2023	RA.19.Salem-CatoRd.08	Ditch	1-10	Yes		
06/19/2023	RA19.TullosCv.1	Ditch	1-10	Yes		

Date	Site Name	Habitat	No. Dipped	Larvicided	Mosquito Species	No. ID'd
06/19/2023	RA.19.St.JohnsRd.02	Ditch	1-10	Yes		
06/19/2023	RA.19.CharlieDixonRd.04	Ditch	1-10	Yes		
06/19/2023	93019.mh.rc.1	Ditch	1-10	Yes		
06/19/2023	RA.19.Salem-CatoRd.07	Ditch	1-10	Yes		
06/19/2023	RA.19.St.JohnsRd.01	Ditch	1-10	Yes		
06/19/2023	RA.19.CharlieDixonRd.06	Ditch	1-10	Yes		
06/19/2023	RA.19.EcholsRd.03	Ditch	1-10	Yes		
<i>Total Site Inspections in RC-19:</i>						10
RC-20						
06/12/2023	Ra 20 Henry Cannon Rd 2	Ditch	1-10	Yes		
06/13/2023	Ra 20 Pursue Rd	Ditch	1-10	Yes		
06/13/2023	Ra 20 Annie Burch Dr	Ditch	1-10	Yes		
06/13/2023	Ra 20 Bill Hubbard Rd	Ditch	1-10	Yes		
06/13/2023	Ra 20 Clara Foote Rd	Ditch	1-10	Yes		
06/13/2023	82019.mh.rc.1	Ditch	1-10	Yes		
06/14/2023	Ra 20 Peter McAfee Dr	Ditch	1-10	Yes		
06/14/2023	Ra 20 Shell Oil Rd 1	Ditch	1-10	Yes		
06/14/2023	Ra 20 Shell Oil Rd	Ditch	1-10	Yes		
06/14/2023	92121 Mh 1	Ditch	1-10	Yes		
06/14/2023	Ra 20 Red Light Rd	Ditch	1-10	Yes		
<i>Total Site Inspections in RC-20:</i>						11
RC-21						
06/05/2023	Stacey 7/31-11	Ditch	1-10	Yes		
<i>Total Site Inspections in RC-21:</i>						1
RC-22						
06/08/2023	9519.mh.rc.2	Ditch	1-10	Yes		
06/08/2023	5520.mh.4	Ditch	1-10	Yes		
06/08/2023	Ra22dortchrd2	Ditch	1-10	Yes		
<i>Total Site Inspections in RC-22:</i>						3
RC-23						
06/19/2023	91420.mh.1	Ditch	1-10	Yes		
<i>Total Site Inspections in RC-23:</i>						1
RC-24						
06/19/2023	RA24B.McAlpinRd.1	Ditch	1-10	Yes		
06/19/2023	Ra 24 E Mountain Creek Rd	Ditch	1-10	Yes		
06/19/2023	Ra 24 Matthew's Rd	Ditch	1-10	Yes		
06/19/2023	Ra 24 Seventh Day Rd	Ditch	1-10	Yes		
06/19/2023	Ra 24 Ford Rd	Ditch	1-10	Yes		
06/19/2023	Ra24greenhillrd6	Ditch	1-10	Yes		
06/19/2023	Ra 24 Traylor Rd	Ditch	1-10	Yes		
06/19/2023	92821 Mh 4	Ditch	1-10	Yes		
06/19/2023	Ra 24 Matthew's Rd 1	Ditch	1-10	Yes		

Date	Site Name	Habitat	No. Dipped	Larvicided	Mosquito Species	No. ID'd
06/20/2023	71719.mh.rc.4	Ditch	1-10	Yes		
06/20/2023	Ra24clearbranchrd3	Ditch	1-10	Yes		
06/20/2023	71719.mh.rc.2	Ditch	1-10	Yes		
06/20/2023	Ra 24 Cousins Dr 1	Ditch	1-10	Yes		
06/20/2023	5621 Mh 5	Ditch	1-10	Yes		
06/20/2023	Ra 24 Poplar Springs Rd	Ditch	1-10	Yes		
06/20/2023	Ra 24 Poplar Springs Rd 1	Ditch	1-10	Yes		
<i>Total Site Inspections in RC-24:</i>						16
RC-25						
06/12/2023	Stacey 7/11-15	Ditch	1-10	Yes		
06/12/2023	RA25.WildRoseLn.04	Ditch	1-10	Yes		
06/12/2023	Ra 25 Memosa 002	Ditch	1-10	Yes		
06/12/2023	62220.mh.1	Ditch	11-50	Yes		
06/12/2023	52021 Mh 2	Ditch	1-10	Yes		
06/12/2023	RA.25.OakdaleRd.01	Ditch	1-10	Yes		
06/12/2023	RA.25.BeatriceLn.02	Ditch	1-10	Yes		
06/12/2023	RA.25.CottonCreekTrl.03	Ditch	1-10	Yes		
06/13/2023	51821 Mh 2	Ditch	1-10	Yes		
<i>Total Site Inspections in RC-25:</i>						9
RC-26						
06/26/2023	RA.26.ValVerdeCove.06	Ditch	1-10	Yes		
06/26/2023	RA.26.VineyardBlvd.03	Ditch	1-10	Yes		
06/26/2023	Spring Branch Dr	Ditch	11-50	Yes		
06/26/2023	051920.nf.2	Ditch	11-50	Yes		
06/26/2023	RA.26.LakeHillPl.05	Ditch	1-10	Yes		
06/26/2023	051920.nf.4	Ditch	1-10	Yes		
06/26/2023	RA.26.FoxHollowBend.01	Ditch	1-10	Yes		
06/26/2023	RA.26.StEmilionCt.02	Ditch	1-10	Yes		
06/26/2023	RA.26.SpringBranchDr.04	Ditch	1-10	Yes		
<i>Total Site Inspections in RC-26:</i>						9
RC-27						
06/01/2023	81319.mh.rc.1	Ditch	1-10	Yes		
06/01/2023	101221 Mh 4	Ditch	1-10	Yes		
06/01/2023	AN.081721.003	Ditch	1-10	Yes		
06/01/2023	81720.mh.4	Ditch	1-10	Yes		
06/01/2023	RA.27.WilliamsDr.01	Ditch	11-50	Yes		
06/01/2023	Ra27greenleavesdr3	Ditch	11-50	Yes		
06/05/2023	AN.081021.002	Ditch	1-10	Yes		
<i>Total Site Inspections in RC-27:</i>						7
<i>Total Inspected:</i>						151

Rankin County

Rankin County, Mississippi

Larval Surveillance & Control
June 2023

VDCI
1320 Brookwood Dr., Suite H
Little Rock, AR 72202

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Larvicide Applications

Start Date: 06/01/2023 End Date: 06/30/2023

Rankin County

Date	Site Name	Habitat	No. of Larvae	Larvicide	Amount Applied (oz.)	Area Treated (sq. ft.)
RC-02 Applications						
06/06/2023	100819.mh.rc.1	Temporary Standing Water	1-10	Vectobac G (General Use) (73049-10)	2.0	544.5
06/07/2023	Ra 2 Memosa 007	Ditch	1-10	Vectobac G (General Use) (73049-10)	3.0	816.8
06/07/2023	Allison	Ditch	1-10	Vectobac G (General Use) (73049-10)	4.0	1,089.0
06/07/2023	Mt Helm Rd	Ditch	11-50	Vectobac G (General Use) (73049-10)	1.0	272.3
06/08/2023	RA2.ClarkCreekRd.01	Ditch	11-50	Vectobac G (General Use) (73049-10)	4.0	1,089.0
06/08/2023	AN.101421.02	Ditch	1-10	Vectobac G (General Use) (73049-10)	4.0	1,089.0
06/08/2023	7821 Mh 7	Ditch	11-50	Vectobac G (General Use) (73049-10)	4.0	1,089.0
06/08/2023	RA2.SandstoneDr.05	Ditch	1-10	Vectobac G (General Use) (73049-10)	2.0	544.5
06/08/2023	Ra 2 Memosa 003	Ditch	1-10	Vectobac G (General Use) (73049-10)	1.0	272.3
06/08/2023	RA2.HolmarDr.002	Ditch	1-10	Vectobac G (General Use) (73049-10)	3.0	816.8
Total Ounces Applied					28.0	7,623.0 0.2 acres
Total Larvicide Applied in RC-02:					28.0	7,623.0 0.2 acres
RC-03 Applications						
06/29/2023	AN.093021.004	Ditch	1-10	Vectobac G (General Use) (73049-10)	2.0	544.5
06/29/2023	52421.nf.1	Ditch	1-10	Vectobac G (General Use) (73049-10)	2.0	544.5
06/29/2023	AN.093021.003	Ditch	1-10	Vectobac G (General Use) (73049-10)	3.0	816.8
06/29/2023	Ra 3 Memosa 012	Ditch	1-10	Vectobac G (General Use) (73049-10)	2.0	544.5
06/29/2023	81021 Mh 2	Ditch	1-10	Vectobac G (General Use) (73049-10)	2.0	544.5

Vector Disease Control International
303 Mimosa Ave.
Pelahatchie, MS 39145

Date	Site Name	Habitat	No. of Larvae	Larvicide	Amount Applied (oz.)	Area Treated (sq. ft.)
06/29/2023	AN.093021.005	Ditch	11-50	Vectobac G (General Use) (73049-10)	3.0	816.8
06/29/2023	Bilbrew	Ditch	1-10	Vectobac G (General Use) (73049-10)	3.0	816.8
06/29/2023	RA3.LawrenceRd.01	Ditch	1-10	Vectobac G (General Use) (73049-10)	2.0	544.5
Total Ounces Applied					19.0	5,172.8 0.1 acres
Total Larvicide Applied in RC-03:					19.0	5,172.8 0.1 acres
RC-04 Applications						
06/13/2023	91621 Mh 8	Ditch	1-10	Vectobac G (General Use) (73049-10)	2.0	544.5
Total Ounces Applied					2.0	544.5 0.0 acres
Total Larvicide Applied in RC-04:					2.0	544.5 0.0 acres
RC-05 Applications						
06/29/2023	Ra 5 Harrell Rd	Ditch	1-10	Vectobac G (General Use) (73049-10)	2.0	544.5
06/29/2023	062420.nf.1	Ditch	1-10	Vectobac G (General Use) (73049-10)	2.0	544.5
Total Ounces Applied					4.0	1,089.0 0.0 acres
Total Larvicide Applied in RC-05:					4.0	1,089.0 0.0 acres
RC-06 Applications						
06/27/2023	72221 Mh 3	Ditch	1-10	Vectobac G (General Use) (73049-10)	2.0	544.5
06/27/2023	72221 Mh 5	Ditch	1-10	Vectobac G (General Use) (73049-10)	2.0	544.5
06/27/2023	72221 Mh 6	Ditch	1-10	Vectobac G (General Use) (73049-10)	2.0	544.5
06/27/2023	Bridlewood Dr	Ditch	11-50	Vectobac G (General Use) (73049-10)	4.0	1,089.0
06/27/2023	Ra 6 Ashton Way	Ditch	1-10	Vectobac G (General Use) (73049-10)	2.0	544.5
Total Ounces Applied					12.0	3,267.0 0.1 acres
Total Larvicide Applied in RC-06:					12.0	3,267.0 0.1 acres
RC-07 Applications						
06/27/2023	RC-31	Temporary Standing Water	11-50	Vectobac G (General Use) (73049-10)	3.0	816.8

Date	Site Name	Habitat	No. of Larvae	Larvicide	Amount Applied (oz.)	Area Treated (sq. ft.)
06/27/2023	RA07.SweetGumRd.02	Ditch	1-10	Vectobac G (General Use) (73049-10)	3.0	816.8
06/27/2023	RA.7.LiveOakCove.01	Ditch	1-10	Vectobac G (General Use) (73049-10)	3.0	816.8
06/27/2023	RA07.PinebrookCir.07	Ditch	1-10	Vectobac G (General Use) (73049-10)	2.0	544.5
06/27/2023	052020.nf.1	Ditch	11-50	Vectobac G (General Use) (73049-10)	4.0	1,089.0
06/27/2023	RA07.Pineleaf.10	Ditch	1-10	Vectobac G (General Use) (73049-10)	2.0	544.5
06/27/2023	RA07.PinebrookCir.05	Ditch	1-10	Vectobac G (General Use) (73049-10)	2.0	544.5
Total Ounces Applied					19.0	5,172.8 0.1 acres
Total Larvicide Applied in RC-07:					19.0	5,172.8 0.1 acres
RC-08 Applications						
06/06/2023	AN.092721.001	Ditch	1-10	Vectobac G (General Use) (73049-10)	1.0	272.3
06/06/2023	AN.092721.002	Ditch	1-10	Vectobac G (General Use) (73049-10)	1.0	272.3
06/06/2023	AN.092821.004	Ditch	1-10	Vectobac G (General Use) (73049-10)	1.0	272.3
06/06/2023	RC-60	Ditch	1-10	Vectobac G (General Use) (73049-10)	1.0	272.3
06/07/2023	Ra 8 Memosa 01	Ditch	1-10	Vectobac G (General Use) (73049-10)	2.0	544.5
06/07/2023	102419.mh.rc.2	Temporary Standing Water	1-10	Vectobac G (General Use) (73049-10)	1.0	272.3
06/07/2023	102419.mh.rc.8	Temporary Standing Water	1-10	Vectobac G (General Use) (73049-10)	1.0	272.3
06/08/2023	Ra 8 Memosa 02	Ditch	1-10	Vectobac G (General Use) (73049-10)	2.0	544.5
06/27/2023	91620.nf.2	Ditch	1-10	Vectobac G (General Use) (73049-10)	2.0	544.5
Total Ounces Applied					12.0	3,267.0 0.1 acres
Total Larvicide Applied in RC-08:					12.0	3,267.0 0.1 acres
RC-09 Applications						
06/13/2023	AN.080921.002	Ditch	1-10	Vectobac G (General Use) (73049-10)	2.0	544.5

Date	Site Name	Habitat	No. of Larvae	Larvicide	Amount Applied (oz.)	Area Treated (sq. ft.)
06/13/2023	RA9.MickieDr.03	Ditch	1-10	Vectobac G (General Use) (73049-10)	2.0	544.5
06/14/2023	RA.9.NapoleonCir.01	Ditch	1-10	Vectobac G (General Use) (73049-10)	2.0	544.5
06/14/2023	10720.nf.6	Ditch	1-10	Vectobac G (General Use) (73049-10)	3.0	816.8
06/14/2023	7820.nf.3	Ditch	1-10	Vectobac G (General Use) (73049-10)	2.0	544.5
06/14/2023	St 051820 3	Ditch	1-10	Vectobac G (General Use) (73049-10)	2.0	544.5
06/14/2023	RA.09.NapoleonCir.01	Ditch	1-10	Vectobac G (General Use) (73049-10)	3.0	816.8
Total Ounces Applied					16.0	4,356.0 0.1 acres
Total Larvicide Applied in RC-09:					16.0	4,356.0 0.1 acres
RC-11 Applications						
06/14/2023	RA.11.TrickhamBridgeRd.02	Ditch	1-10	Vectobac G (General Use) (73049-10)	2.0	544.5
06/15/2023	RA.11.CarterCir.01	Ditch	1-10	Vectobac G (General Use) (73049-10)	2.0	544.5
06/15/2023	RA11.TiffanyDr.01	Ditch	1-10	Vectobac G (General Use) (73049-10)	2.0	544.5
06/15/2023	I P Road	Ditch	1-10	Vectobac G (General Use) (73049-10)	2.0	544.5
06/15/2023	RC-95	Ditch	1-10	Vectobac G (General Use) (73049-10)	3.0	816.8
06/15/2023	042820.nf.5	Ditch	1-10	Vectobac G (General Use) (73049-10)	4.0	1,089.0
Total Ounces Applied					15.0	4,083.8 0.1 acres
Total Larvicide Applied in RC-11:					15.0	4,083.8 0.1 acres
RC-12 Applications						
06/22/2023	RA12.WarrenAve.03	Ditch	1-10	Vectobac G (General Use) (73049-10)	2.0	544.5
06/22/2023	RA12.BarefootLn.06	Ditch	1-10	Vectobac G (General Use) (73049-10)	2.0	544.5
06/22/2023	RA.12.PurvisRd.01	Ditch	1-10	Vectobac G (General Use) (73049-10)	3.0	816.8
06/22/2023	AN.041922.02	Ditch	1-10	Vectobac G (General Use) (73049-10)	2.0	544.5

Date	Site Name	Habitat	No. of Larvae	Larvicide	Amount Applied (oz.)	Area Treated (sq. ft.)
06/22/2023	Barker Road #2	Ditch	1-10	Vectobac G (General Use) (73049-10)	4.0	1,089.0
06/22/2023	63020.nf.8	Ditch	1-10	Vectobac G (General Use) (73049-10)	2.0	544.5
06/22/2023	AN.041922.13	Ditch	1-10	Vectobac G (General Use) (73049-10)	3.0	816.8
06/22/2023	RA.12.MooreAve.03	Ditch	1-10	Vectobac G (General Use) (73049-10)	2.0	544.5
Total Ounces Applied					20.0	5,445.0 0.1 acres
Total Larvicide Applied in RC-12:					20.0	5,445.0 0.1 acres
RC-13 Applications						
06/28/2023	AN.083121.004	Ditch	1-10	Vectobac G (General Use) (73049-10)	3.0	816.8
06/28/2023	AN.082621.001	Ditch	1-10	Vectobac G (General Use) (73049-10)	2.0	544.5
Total Ounces Applied					5.0	1,361.3 0.0 acres
Total Larvicide Applied in RC-13:					5.0	1,361.3 0.0 acres
RC-14 Applications						
06/15/2023	Stacey 7/24-9	Ditch	1-10	Vectobac G (General Use) (73049-10)	2.0	544.5
06/26/2023	062920.nf.2	Ditch	1-10	Vectobac G (General Use) (73049-10)	2.0	544.5
Total Ounces Applied					4.0	1,089.0 0.0 acres
Total Larvicide Applied in RC-14:					4.0	1,089.0 0.0 acres
RC-16 Applications						
06/22/2023	Ra 16 Bain Cir	Ditch	1-10	Vectobac G (General Use) (73049-10)	2.0	544.5
06/22/2023	82621 Mh	Ditch	1-10	Vectobac G (General Use) (73049-10)	2.0	544.5
Total Ounces Applied					4.0	1,089.0 0.0 acres
Total Larvicide Applied in RC-16:					4.0	1,089.0 0.0 acres
RC-17 Applications						
06/20/2023	RA.17.CedarBrookDr.01	Ditch	1-10	Vectobac G (General Use) (73049-10)	3.0	816.8
06/20/2023	RC-76	Ditch	1-10	Vectobac G (General Use) (73049-10)	2.0	544.5

Date	Site Name	Habitat	No. of Larvae	Larvicide	Amount Applied (oz.)	Area Treated (sq. ft.)
06/21/2023	RA17B.CanterburyRd.02	Ditch	1-10	Vectobac G (General Use) (73049-10)	3.0	816.8
06/21/2023	RC-89	Ditch	1-10	Vectobac G (General Use) (73049-10)	4.0	1,089.0
06/21/2023	060120.nf.5	Ditch	1-10	Vectobac G (General Use) (73049-10)	2.0	544.5
06/21/2023	P060120.nf.4	Ditch	1-10	Vectobac G (General Use) (73049-10)	2.0	544.5
06/21/2023	RA17B.NottinghamRd.01	Ditch	11-50	Vectobac G (General Use) (73049-10)	4.0	1,089.0
Total Ounces Applied					20.0	5,445.0 0.1 acres
Total Larvicide Applied in RC-17:					20.0	5,445.0 0.1 acres
RC-18 Applications						
06/21/2023	92619.mh.rc.3	Ditch	1-10	Vectobac G (General Use) (73049-10)	2.0	544.5
06/21/2023	Ra 18 David Holyfield St	Ditch	1-10	Vectobac G (General Use) (73049-10)	2.0	544.5
06/21/2023	RA18.SimpsonSt.02	Ditch	1-10	Vectobac G (General Use) (73049-10)	2.0	544.5
06/21/2023	Jh72221-2	Ditch	1-10	Vectobac G (General Use) (73049-10)	2.0	544.5
06/21/2023	Ra 18 Bill Banks St	Ditch	1-10	Vectobac G (General Use) (73049-10)	2.0	544.5
06/21/2023	Ra 18	Ditch	1-10	Vectobac G (General Use) (73049-10)	2.0	544.5
06/21/2023	102720.mh.3	Ditch	1-10	Vectobac G (General Use) (73049-10)	2.0	544.5
06/21/2023	62719.Mh.rc.11	Ditch	1-10	Vectobac G (General Use) (73049-10)	2.0	544.5
Total Ounces Applied					16.0	4,356.0 0.1 acres
Total Larvicide Applied in RC-18:					16.0	4,356.0 0.1 acres
RC-19 Applications						
06/19/2023	RA.19.CharlieDixonRd.05	Ditch	1-10	Vectobac G (General Use) (73049-10)	3.0	816.8
06/19/2023	RA.19.CharlieDixonRd.04	Ditch	1-10	Vectobac G (General Use) (73049-10)	3.0	816.8
06/19/2023	RA.19.St.JohnsRd.02	Ditch	1-10	Vectobac G (General Use) (73049-10)	3.0	816.8

Date	Site Name	Habitat	No. of Larvae	Larvicide	Amount Applied (oz.)	Area Treated (sq. ft.)
06/19/2023	RA.19.Salem-CatoRd.07	Ditch	1-10	Vectobac G (General Use) (73049-10)	2.0	544.5
06/19/2023	RA.19.EcholsRd.03	Ditch	1-10	Vectobac G (General Use) (73049-10)	3.0	816.8
06/19/2023	RA.19.Salem-CatoRd.08	Ditch	1-10	Vectobac G (General Use) (73049-10)	3.0	816.8
06/19/2023	93019.mh.rc.1	Ditch	1-10	Vectobac G (General Use) (73049-10)	3.0	816.8
06/19/2023	RA.19.St.JohnsRd.01	Ditch	1-10	Vectobac G (General Use) (73049-10)	2.0	544.5
06/19/2023	RA19.TullosCv.1	Ditch	1-10	Vectobac G (General Use) (73049-10)	1.0	272.3
06/19/2023	RA.19.CharlieDixonRd.06	Ditch	1-10	Vectobac G (General Use) (73049-10)	2.0	544.5
Total Ounces Applied					25.0	6,806.3 0.2 acres
Total Larvicide Applied in RC-19:					25.0	6,806.3 0.2 acres
RC-20 Applications						
06/12/2023	Ra 20 Henry Cannon Rd 2	Ditch	1-10	Vectobac G (General Use) (73049-10)	2.0	544.5
06/13/2023	Ra 20 Annie Burch Dr	Ditch	1-10	Vectobac G (General Use) (73049-10)	2.0	544.5
06/13/2023	82019.mh.rc.1	Ditch	1-10	Vectobac G (General Use) (73049-10)	2.0	544.5
06/13/2023	Ra 20 Bill Hubbard Rd	Ditch	1-10	Vectobac G (General Use) (73049-10)	2.0	544.5
06/13/2023	Ra 20 Clara Foote Rd	Ditch	1-10	Vectobac G (General Use) (73049-10)	2.0	544.5
06/13/2023	Ra 20 Pursue Rd	Ditch	1-10	Vectobac G (General Use) (73049-10)	2.0	544.5
06/14/2023	Ra 20 Shell Oil Rd 1	Ditch	1-10	Vectobac G (General Use) (73049-10)	2.0	544.5
06/14/2023	Ra 20 Red Light Rd	Ditch	1-10	Vectobac G (General Use) (73049-10)	2.0	544.5
06/14/2023	92121 Mh 1	Ditch	1-10	Vectobac G (General Use) (73049-10)	2.0	544.5
06/14/2023	Ra 20 Peter McAfee Dr	Ditch	1-10	Vectobac G (General Use) (73049-10)	2.0	544.5
06/14/2023	Ra 20 Shell Oil Rd	Ditch	1-10	Vectobac G (General Use) (73049-10)	2.0	544.5
Total Ounces Applied					22.0	5,989.5 0.1 acres

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Date	Site Name	Habitat	No. of Larvae	Larvicide	Amount Applied (oz.)	Area Treated (sq. ft.)
Total Larvicide Applied in RC-20:					22.0	5,989.5 0.1 acres
RC-21 Applications						
06/05/2023	Stacey 7/31-11	Ditch	1-10	Vectobac G (General Use) (73049-10)	1.0	272.3
Total Ounces Applied					1.0	272.3 0.0 acres
Total Larvicide Applied in RC-21:					1.0	272.3 0.0 acres
RC-22 Applications						
06/08/2023	9519.mh.rc.2	Ditch	1-10	Vectobac G (General Use) (73049-10)	2.0	544.5
06/08/2023	Ra22dortchrd2	Ditch	1-10	Vectobac G (General Use) (73049-10)	2.0	544.5
06/08/2023	5520.mh.4	Ditch	1-10	Vectobac G (General Use) (73049-10)	2.0	544.5
Total Ounces Applied					6.0	1,633.5 0.0 acres
Total Larvicide Applied in RC-22:					6.0	1,633.5 0.0 acres
RC-23 Applications						
06/19/2023	91420.mh.1	Ditch	1-10	Vectobac G (General Use) (73049-10)	2.0	544.5
Total Ounces Applied					2.0	544.5 0.0 acres
Total Larvicide Applied in RC-23:					2.0	544.5 0.0 acres
RC-24 Applications						
06/19/2023	Ra 24 Ford Rd	Ditch	1-10	Vectobac G (General Use) (73049-10)	2.0	544.5
06/19/2023	Ra24greenhillrd6	Ditch	1-10	Vectobac G (General Use) (73049-10)	2.0	544.5
06/19/2023	Ra 24 Traylor Rd	Ditch	1-10	Vectobac G (General Use) (73049-10)	2.0	544.5
06/19/2023	RA24B.McAlpinRd.1	Ditch	1-10	Vectobac G (General Use) (73049-10)	2.0	544.5
06/19/2023	Ra 24 Matthew's Rd	Ditch	1-10	Vectobac G (General Use) (73049-10)	2.0	544.5
06/19/2023	Ra 24 E Mountain Creek Rd	Ditch	1-10	Vectobac G (General Use) (73049-10)	2.0	544.5
06/19/2023	92821 Mh 4	Ditch	1-10	Vectobac G (General Use) (73049-10)	2.0	544.5
06/19/2023	Ra 24 Seventh Day Rd	Ditch	1-10	Vectobac G (General Use) (73049-10)	2.0	544.5

Date	Site Name	Habitat	No. of Larvae	Larvicide	Amount Applied (oz.)	Area Treated (sq. ft.)
06/19/2023	Ra 24 Matthew's Rd 1	Ditch	1-10	Vectobac G (General Use) (73049-10)	2.0	544.5
06/20/2023	Ra 24 Poplar Springs Rd 1	Ditch	1-10	Vectobac G (General Use) (73049-10)	2.0	544.5
06/20/2023	Ra24clearbranchrd3	Ditch	1-10	Vectobac G (General Use) (73049-10)	2.0	544.5
06/20/2023	Ra 24 Poplar Springs Rd	Ditch	1-10	Vectobac G (General Use) (73049-10)	2.0	544.5
06/20/2023	Ra 24 Cousins Dr 1	Ditch	1-10	Vectobac G (General Use) (73049-10)	2.0	544.5
06/20/2023	71719.mh.rc.2	Ditch	1-10	Vectobac G (General Use) (73049-10)	2.0	544.5
06/20/2023	71719.mh.rc.4	Ditch	1-10	Vectobac G (General Use) (73049-10)	2.0	544.5
06/20/2023	5621 Mh 5	Ditch	1-10	Vectobac G (General Use) (73049-10)	2.0	544.5
Total Ounces Applied					32.0	8,712.0 0.2 acres
Total Larvicide Applied in RC-24:					32.0	8,712.0 0.2 acres
RC-25 Applications						
06/12/2023	RA.25.CottonCreekTrl.03	Ditch	1-10	Vectobac G (General Use) (73049-10)	2.0	544.5
06/12/2023	RA.25.BeatriceLn.02	Ditch	1-10	Vectobac G (General Use) (73049-10)	2.0	544.5
06/12/2023	52021 Mh 2	Ditch	1-10	Vectobac G (General Use) (73049-10)	3.0	816.8
06/12/2023	RA.25.OakdaleRd.01	Ditch	1-10	Vectobac G (General Use) (73049-10)	4.0	1,089.0
06/12/2023	Stacey 7/11-15	Ditch	1-10	Vectobac G (General Use) (73049-10)	3.0	816.8
06/12/2023	RA25.WildRoseLn.04	Ditch	1-10	Vectobac G (General Use) (73049-10)	3.0	816.8
06/12/2023	Ra 25 Memosa 002	Ditch	1-10	Vectobac G (General Use) (73049-10)	3.0	816.8
06/12/2023	62220.mh.1	Ditch	11-50	Vectobac G (General Use) (73049-10)	4.0	1,089.0
06/13/2023	51821 Mh 2	Ditch	1-10	Vectobac G (General Use) (73049-10)	2.0	544.5
Total Ounces Applied					26.0	7,078.5 0.2 acres
Total Larvicide Applied in RC-25:					26.0	7,078.5 0.2 acres

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Date	Site Name	Habitat	No. of Larvae	Larvicide	Amount Applied (oz.)	Area Treated (sq. ft.)
RC-26 Applications						
06/26/2023	RA.26.FoxHollowBend.01	Ditch	1-10	Vectobac G (General Use) (73049-10)	2.0	544.5
06/26/2023	RA.26.VineyardBlvd.03	Ditch	1-10	Vectobac G (General Use) (73049-10)	2.0	544.5
06/26/2023	051920.nf.2	Ditch	11-50	Vectobac G (General Use) (73049-10)	3.0	816.8
06/26/2023	RA.26.LakeHillPl.05	Ditch	1-10	Vectobac G (General Use) (73049-10)	3.0	816.8
06/26/2023	Spring Branch Dr	Ditch	11-50	Vectobac G (General Use) (73049-10)	2.0	544.5
06/26/2023	RA.26.SpringBranchDr.04	Ditch	1-10	Vectobac G (General Use) (73049-10)	2.0	544.5
06/26/2023	RA.26.ValVerdeCove.06	Ditch	1-10	Vectobac G (General Use) (73049-10)	2.0	544.5
06/26/2023	051920.nf.4	Ditch	1-10	Vectobac G (General Use) (73049-10)	3.0	816.8
06/26/2023	RA.26.StEmilionCt.02	Ditch	1-10	Vectobac G (General Use) (73049-10)	1.0	272.3
Total Ounces Applied					20.0	5,445.0 0.1 acres
Total Larvicide Applied in RC-26:					20.0	5,445.0 0.1 acres
RC-27 Applications						
06/01/2023	RA.27.WilliamsDr.01	Ditch	11-50	Vectobac G (General Use) (73049-10)	3.0	816.8
06/01/2023	81720.mh.4	Ditch	1-10	Vectobac G (General Use) (73049-10)	2.0	544.5
06/01/2023	AN.081721.003	Ditch	1-10	Vectobac G (General Use) (73049-10)	2.0	544.5
06/01/2023	101221 Mh 4	Ditch	1-10	Vectobac G (General Use) (73049-10)	3.0	816.8
06/01/2023	Ra27greenleavesdr3	Ditch	11-50	Vectobac G (General Use) (73049-10)	4.0	1,089.0
06/01/2023	81319.mh.rc.1	Ditch	1-10	Vectobac G (General Use) (73049-10)	2.0	544.5
06/05/2023	AN.081021.002	Ditch	1-10	Vectobac G (General Use) (73049-10)	3.0	816.8
Total Ounces Applied					19.0	5,172.8 0.1 acres
Total Larvicide Applied in RC-27:					19.0	5,172.8 0.1 acres
Overall Total Ounces Applied					349.0	95,015.3 2.2 acres

Vector Disease Control International
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Ground Adulticide Applications

Start Date: 06/01/2023 End Date: 06/30/2023

Rankin County

Month	Date	Municipality	Chemical	Mix Ratio	Trip Miles	Spray Miles	Spray Acres	Gallons Sprayed
RC-02 Applications								
June 2023	06/14/2023	N/A	Permanone 30-30 (General Use) (432-1235)	1:5	53.0	8.0	290.9	1.9
	06/19/2023	N/A	Permanone 30-30 (General Use) (432-1235)	1:5	105.3	24.7	898.1	5.7
Total Permanone 30-30 (General Use) Applied:								7.6
RC-02 Totals:					158.3	32.7	1,189.0	7.6
RC-03 Applications								
June 2023	06/20/2023	N/A	Permanone 30-30 (General Use) (432-1235)	1:5	156.8	43.9	1,594.8	10.0
Total Permanone 30-30 (General Use) Applied:								10.0
RC-03 Totals:					156.8	43.9	1,594.8	10.0
RC-04 Applications								
June 2023	06/14/2023	N/A	Permanone 30-30 (General Use) (432-1235)	1:5	66.2	16.2	590.1	3.8
Total Permanone 30-30 (General Use) Applied:								3.8
RC-04 Totals:					66.2	16.2	590.1	3.8
RC-05 Applications								
June 2023	06/13/2023	N/A	Permanone 30-30 (General Use) (432-1235)	1:5	83.6	37.7	1,372.2	8.7

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Month	Date	Municipality	Chemical	Mix Ratio	Trip Miles	Spray Miles	Spray Acres	Gallons Sprayed
				Total Permanone 30-30 (General Use) Applied:				8.7
				RC-05 Totals:	83.6	37.7	1,372.2	8.7
RC-06 Applications								
June 2023	06/06/2023	N/A	Permanone 30-30 (General Use) (432-1235)	1:5	96.7	35.2	1,279.9	8.1
				Total Permanone 30-30 (General Use) Applied:				8.1
				RC-06 Totals:	96.7	35.2	1,279.9	8.1
RC-07 Applications								
June 2023	06/01/2023	N/A	Permanone 30-30 (General Use) (432-1235)	1:5	87.6	34.2	1,244.6	8.0
	06/06/2023	N/A	Permanone 30-30 (General Use) (432-1235)	1:5	88.9	29.7	1,079.2	7.0
				Total Permanone 30-30 (General Use) Applied:				14.9
				RC-07 Totals:	176.5	63.9	2,323.8	14.9
RC-08 Applications								
June 2023	06/14/2023	N/A	Permanone 30-30 (General Use) (432-1235)	1:5	55.2	6.3	228.7	1.5
				Total Permanone 30-30 (General Use) Applied:				1.5
June 2023	06/19/2023	N/A	Perm-X UL 30-30 (General Use) (89459-44)	1:5	78.2	38.5	1,399.5	9.0
				Total Perm-X UL 30-30 (General Use) Applied:				9.0
				RC-08 Totals:	133.5	44.8	1,628.2	10.4
RC-09 Applications								

Month	Date	Municipality	Chemical	Mix Ratio	Trip Miles	Spray Miles	Spray Acres	Gallons Sprayed
June 2023	06/12/2023	N/A	Permanone 30-30 (General Use) (432-1235)	1:5	38.4	15.1	550.5	3.5
Total Permanone 30-30 (General Use) Applied:								3.5
RC-09 Totals:					38.4	15.1	550.5	3.5

RC-10 Applications

June 2023	06/08/2023	N/A	Permanone 30-30 (General Use) (432-1235)	1:5	65.1	28.3	1,027.2	6.5
Total Permanone 30-30 (General Use) Applied:								6.5
RC-10 Totals:					65.1	28.3	1,027.2	6.5

RC-11 Applications

June 2023	06/15/2023	N/A	Permanone 30-30 (General Use) (432-1235)	1:5	72.8	31.2	1,135.9	7.2
Total Permanone 30-30 (General Use) Applied:								7.2
June 2023	06/20/2023	N/A	Perm-X UL 30-30 (General Use) (89459-44)	1:5	65.0	30.7	1,117.1	7.1
Total Perm-X UL 30-30 (General Use) Applied:								7.1
RC-11 Totals:					137.9	62.0	2,253.0	14.3

RC-12 Applications

June 2023	06/22/2023	N/A	Permanone 30-30 (General Use) (432-1235)	1:5	66.1	37.8	1,373.0	8.7
Total Permanone 30-30 (General Use) Applied:								8.7
RC-12 Totals:					66.1	37.8	1,373.0	8.7

RC-13 Applications

Month	Date	Municipality	Chemical	Mix Ratio	Trip Miles	Spray Miles	Spray Acres	Gallons Sprayed
June 2023	06/19/2023	N/A	Permanone 30-30 (General Use) (432-1235)	1:5	145.6	53.6	1,949.6	12.5
Total Permanone 30-30 (General Use) Applied:								12.5
RC-13 Totals:					145.6	53.6	1,949.6	12.5
RC-14 Applications								
June 2023	06/20/2023	N/A	Permanone 30-30 (General Use) (432-1235)	1:5	87.9	36.3	1,318.4	8.4
Total Permanone 30-30 (General Use) Applied:								8.4
RC-14 Totals:					87.9	36.3	1,318.4	8.4
RC-15 Applications								
June 2023	06/21/2023	N/A	Permanone 30-30 (General Use) (432-1235)	1:5	77.5	26.9	976.6	6.2
Total Permanone 30-30 (General Use) Applied:								6.2
RC-15 Totals:					77.5	26.9	976.6	6.2
RC-16 Applications								
June 2023	06/08/2023	N/A	Permanone 30-30 (General Use) (432-1235)	1:5	74.0	22.8	829.4	5.3
Total Permanone 30-30 (General Use) Applied:								5.3
RC-16 Totals:					74.0	22.8	829.4	5.3
RC-17 Applications								
June 2023	06/06/2023	N/A	Permanone 30-30 (General Use) (432-1235)	1:5	67.9	39.0	1,419.5	9.1
	06/07/2023	N/A	Permanone 30-30 (General Use) (432-1235)	1:5	49.4	24.4	885.4	5.6

Month	Date	Municipality	Chemical	Mix Ratio	Trip Miles	Spray Miles	Spray Acres	Gallons Sprayed
				<i>Total Permanone 30-30 (General Use) Applied:</i>				14.7
				RC-17 Totals:	117.4	63.4	2,304.9	14.7
RC-18 Applications								
June 2023	06/07/2023	N/A	Permanone 30-30 (General Use) (432-1235)	1:5	84.4	33.9	1,233.7	7.9
	06/29/2023	N/A	Permanone 30-30 (General Use) (432-1235)	1:5	88.4	35.1	1,277.7	8.1
				<i>Total Permanone 30-30 (General Use) Applied:</i>				16.0
				RC-18 Totals:	172.8	69.1	2,511.4	16.0
RC-19 Applications								
June 2023	06/26/2023	N/A	Permanone 30-30 (General Use) (432-1235)	1:5	105.9	45.6	1,656.6	10.5
				<i>Total Permanone 30-30 (General Use) Applied:</i>				10.5
				RC-19 Totals:	105.9	45.6	1,656.6	10.5
RC-20 Applications								
June 2023	06/05/2023	N/A	Permanone 30-30 (General Use) (432-1235)	1:5	118.1	51.1	1,859.1	11.7
				<i>Total Permanone 30-30 (General Use) Applied:</i>				11.7
				RC-20 Totals:	118.1	51.1	1,859.1	11.7
RC-21 Applications								
June 2023	06/29/2023	N/A	Permanone 30-30 (General Use) (432-1235)	1:5	131.0	40.8	1,482.0	9.4
				<i>Total Permanone 30-30 (General Use) Applied:</i>				9.4
				RC-21 Totals:	131.0	40.8	1,482.0	9.4

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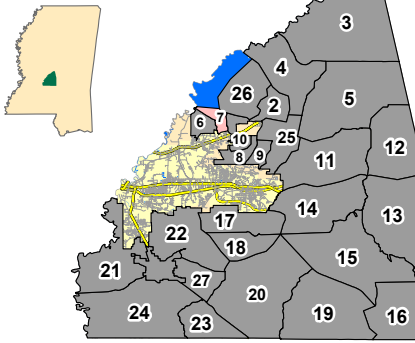
Month	Date	Municipality	Chemical	Mix Ratio	Trip Miles	Spray Miles	Spray Acres	Gallons Sprayed
RC-22 Applications								
June 2023	06/28/2023	N/A	Permanone 30-30 (General Use) (432-1235)	1:5	87.9	43.4	1,577.7	10.0
				Total Permanone 30-30 (General Use) Applied:				10.0
				RC-22 Totals:	87.9	43.4	1,577.7	10.0
RC-23 Applications								
June 2023	06/26/2023	N/A	Permanone 30-30 (General Use) (432-1235)	1:5	84.7	23.8	863.6	5.5
				Total Permanone 30-30 (General Use) Applied:				5.5
				RC-23 Totals:	84.7	23.8	863.6	5.5
RC-24 Applications								
June 2023	06/05/2023	N/A	Permanone 30-30 (General Use) (432-1235)	1:5	122.9	32.4	1,176.6	7.5
	06/06/2023	N/A	Permanone 30-30 (General Use) (432-1235)	1:5	126.3	35.1	1,276.2	8.1
				Total Permanone 30-30 (General Use) Applied:				15.6
				RC-24 Totals:	249.2	67.5	2,452.9	15.6
RC-25 Applications								
June 2023	06/27/2023	N/A	Permanone 30-30 (General Use) (432-1235)	1:5	87.8	35.1	1,277.3	8.2
				Total Permanone 30-30 (General Use) Applied:				8.2
				RC-25 Totals:	87.8	35.1	1,277.3	8.2
RC-26 Applications								

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Month	Date	Municipality	Chemical	Mix Ratio	Trip Miles	Spray Miles	Spray Acres	Gallons Sprayed
June 2023	06/01/2023	N/A	Permanone 30-30 (General Use) (432-1235)	1:5	108.2	40.9	1,487.5	9.5
Total Permanone 30-30 (General Use) Applied:								9.5
RC-26 Totals:					108.2	40.9	1,487.5	9.5
RC-27 Applications								
June 2023	06/28/2023	N/A	Permanone 30-30 (General Use) (432-1235)	1:5	100.7	29.5	1,071.5	6.8
Total Permanone 30-30 (General Use) Applied:								6.8
RC-27 Totals:					100.7	29.5	1,071.5	6.8
Grand Totals:					2,927.4	1,067.1	38,799.9	247.0

Attachment: Vardoc VDCI June Report (19144 : Various Documents)

Rankin County



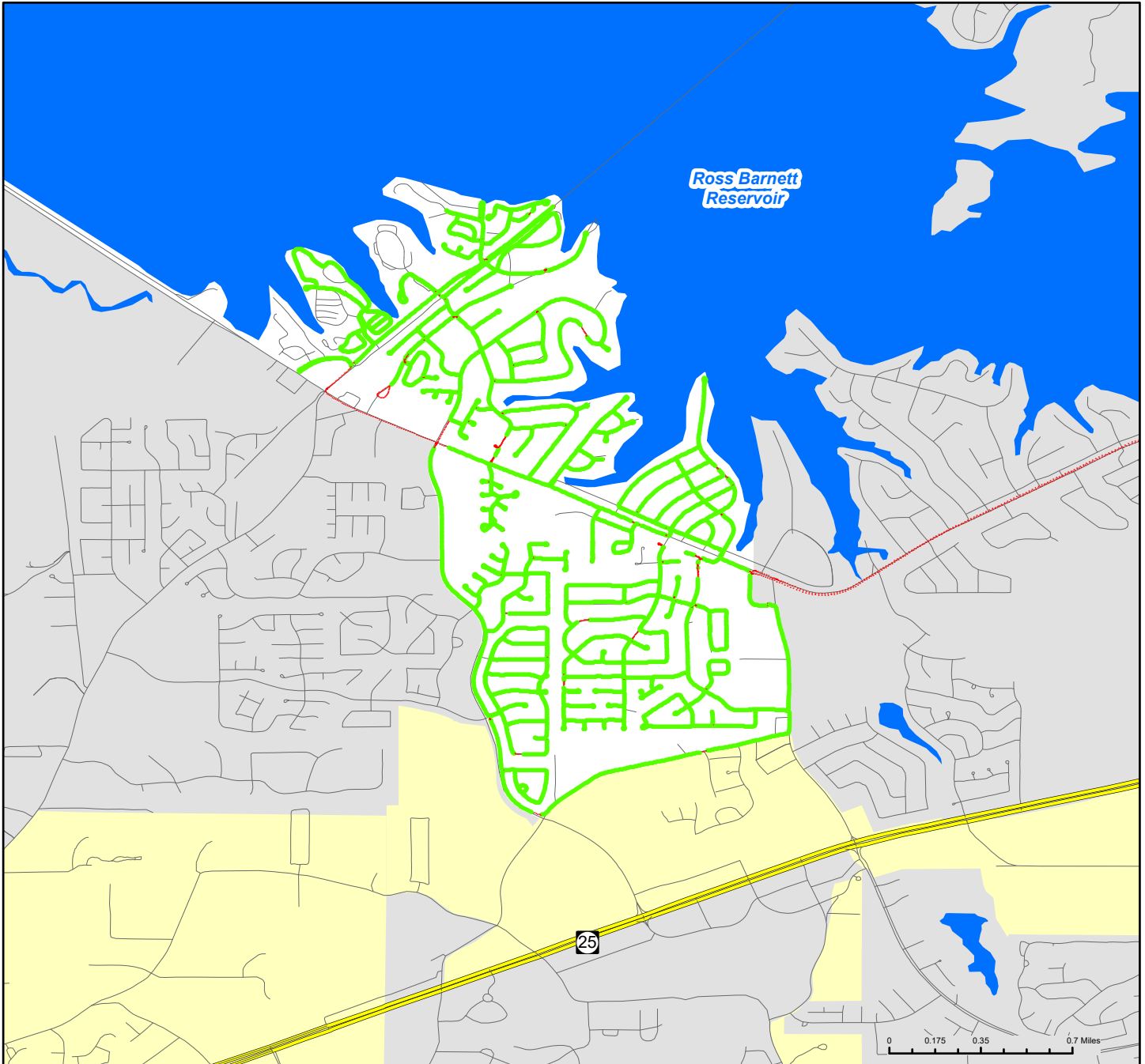
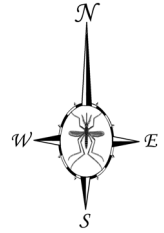
Rankin County, Mississippi

Ground Adulticide Application Date:
June 1, 2023

Sprayer Status

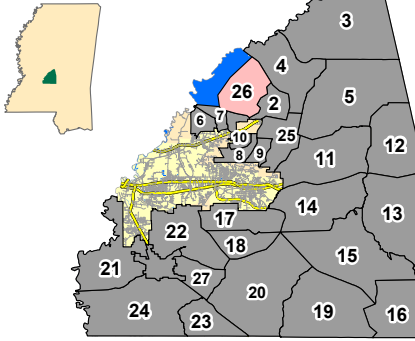
- Sprayer Off
- Sprayer On

Chemical: Permanone 30-30
Quantity Used: 8.0 gal
Miles Treated: 34.2
Acres Treated: 1,244.7



Attachment: Vardoc VDCI June Report (19144 : Various Documents)

Rankin County



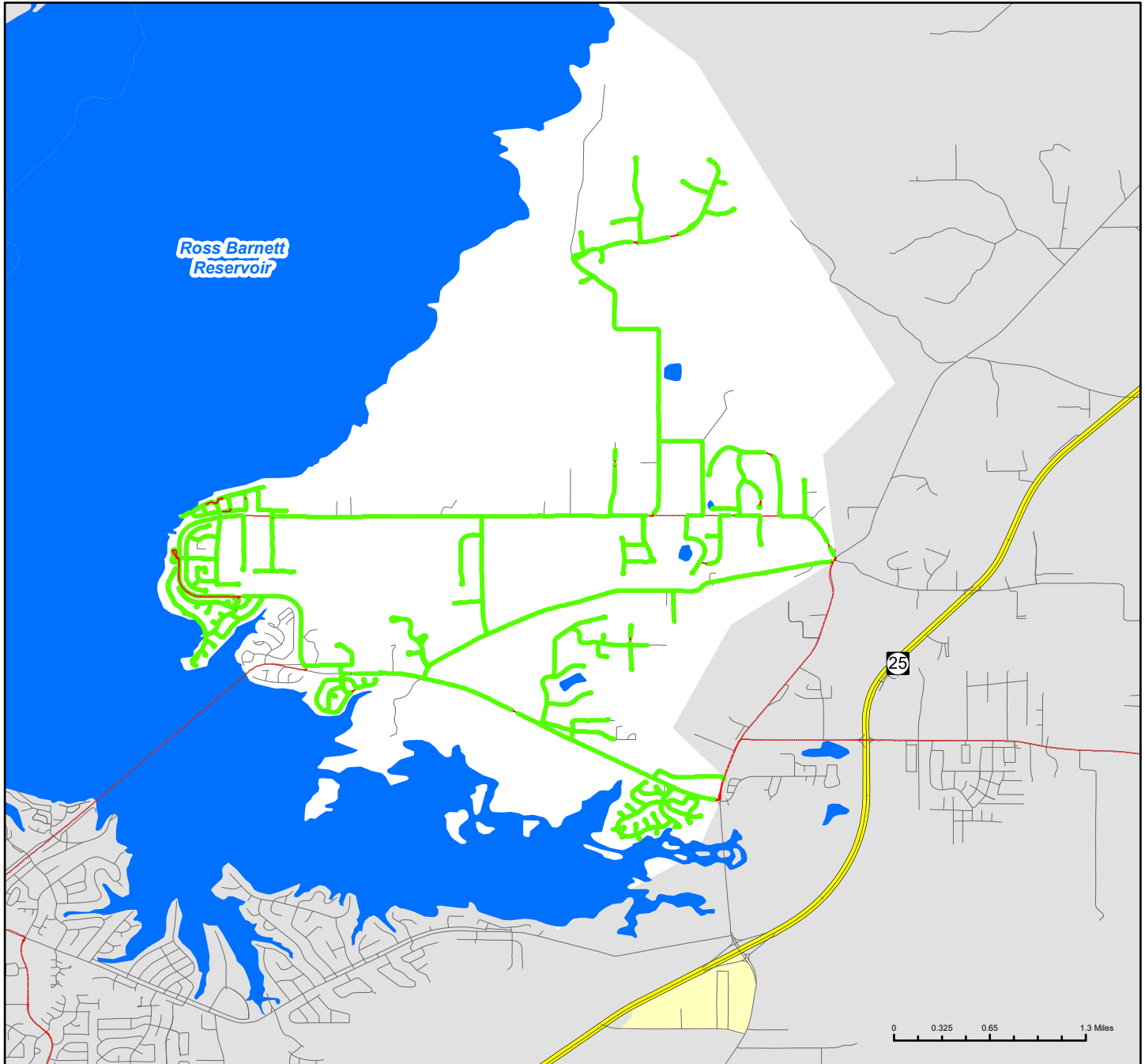
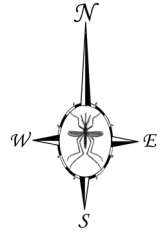
Rankin County, Mississippi

Ground Adulticide Application Date:
June 1, 2023

Sprayer Status

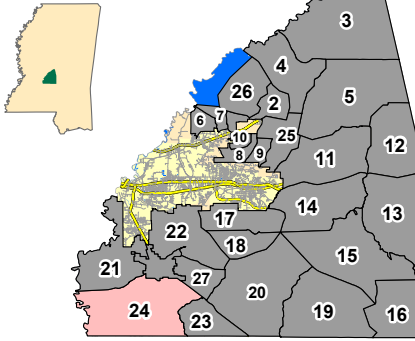
- Sprayer Off
- Sprayer On

Chemical: Permanone 30-30
Quantity Used: 9.5 gal
Miles Treated: 40.9
Acres Treated: 1,487.4



Attachment: Vardoc VDCI June Report (19144 : Various Documents)

Rankin County



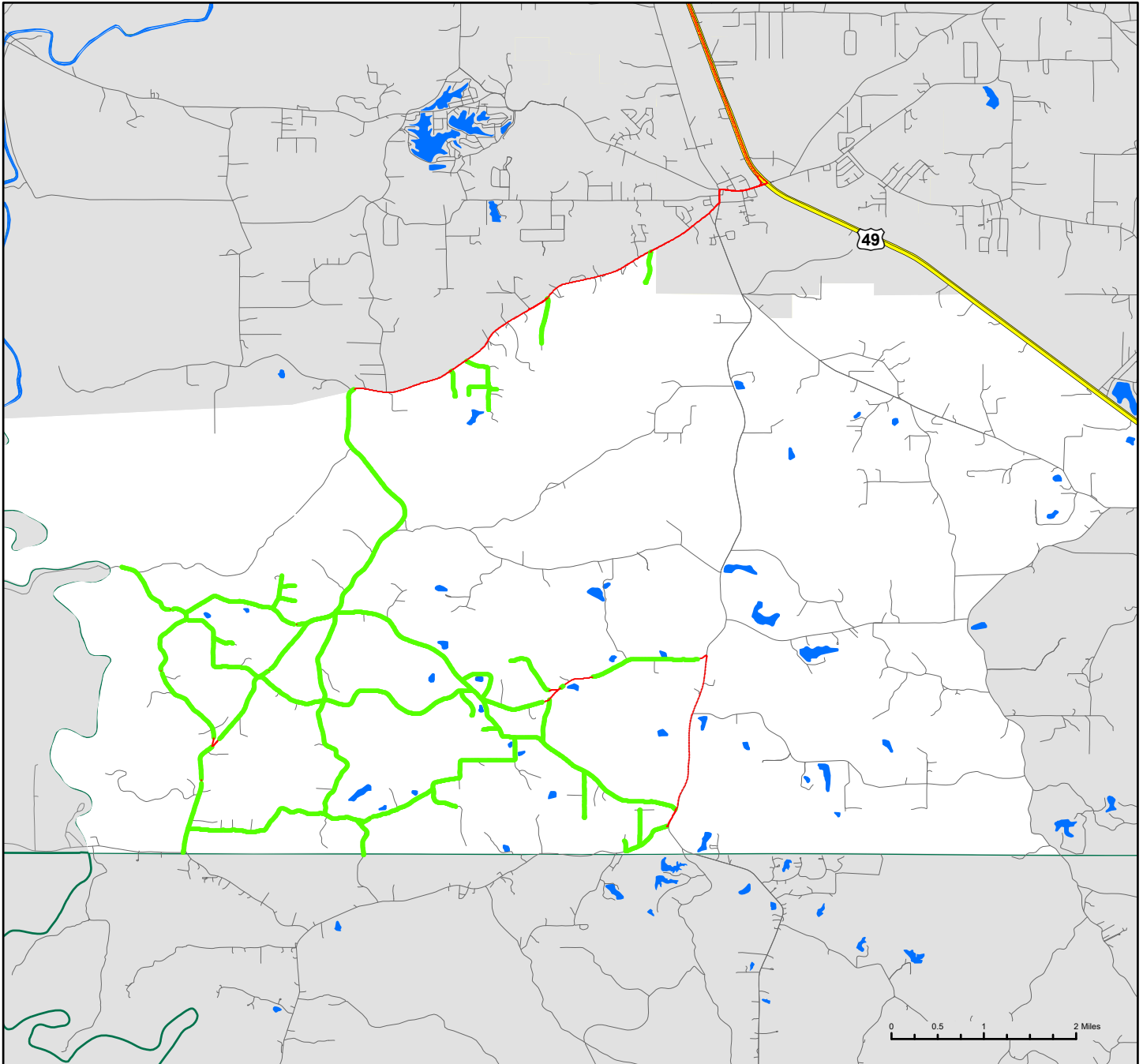
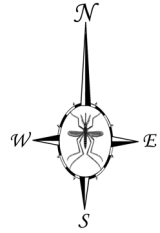
Rankin County, Mississippi

Ground Adulticide Application Date:
June 5, 2023

Sprayer Status

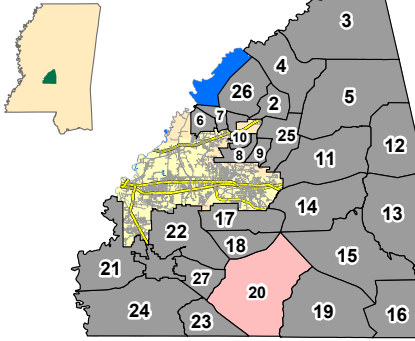
- Sprayer Off
- Sprayer On

Chemical: Permanone 30-30
Quantity Used: 7.5 gal
Miles Treated: 32.4
Acres Treated: 1,176.8



Attachment: Vardoc VDCI June Report (19144 : Various Documents)

Rankin County



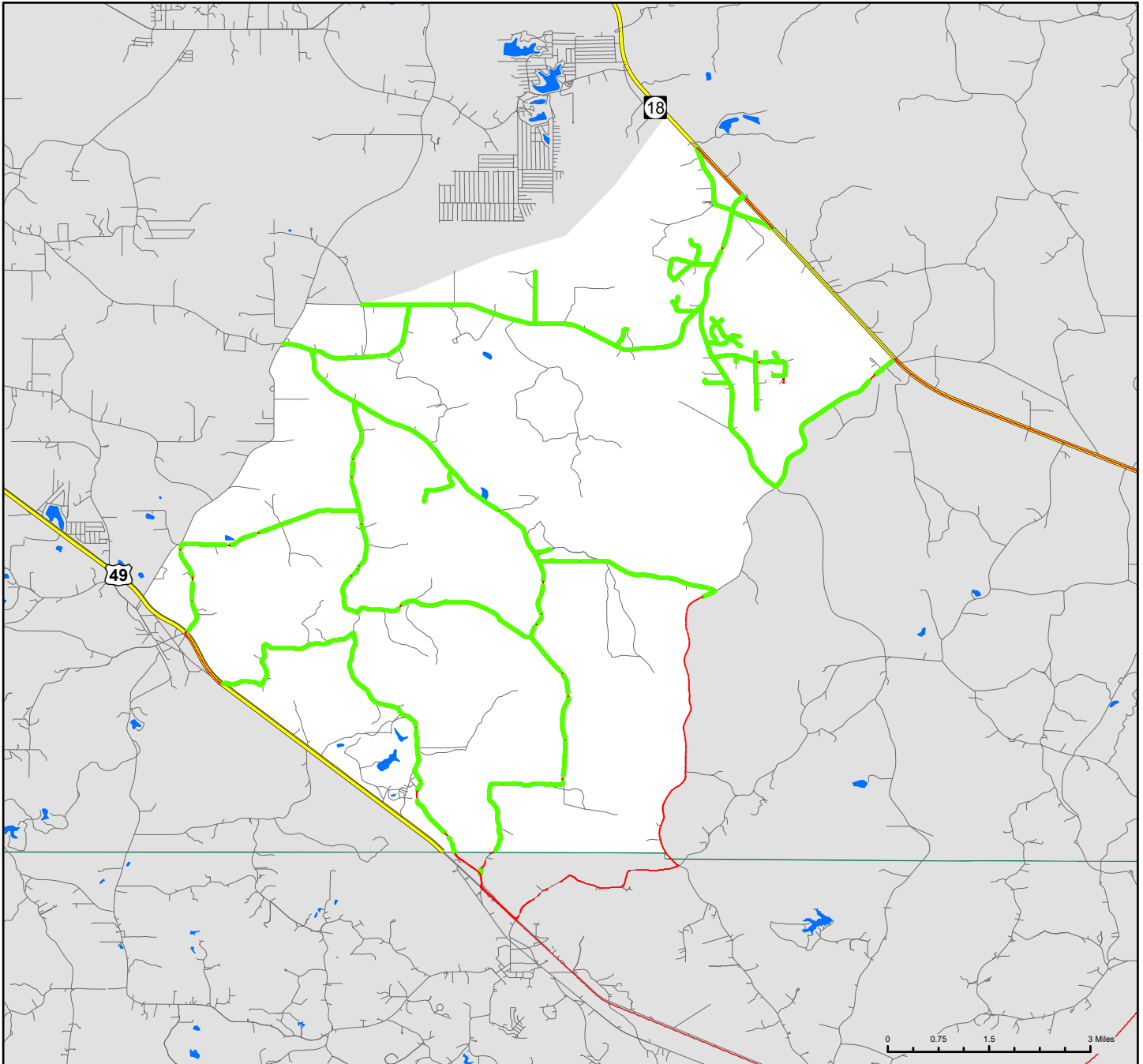
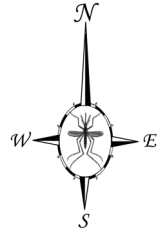
Rankin County, Mississippi

Ground Adulticide Application Date:
June 5, 2023

Sprayer Status

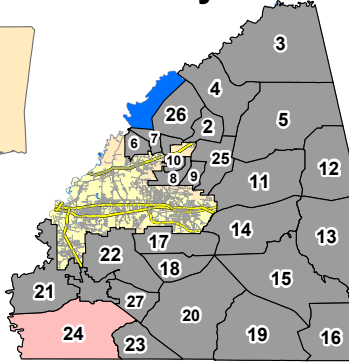
- Sprayer Off
- Sprayer On

Chemical: Permanone 30-30
Quantity Used: 11.8 gal
Miles Treated: 51.1
Acres Treated: 1,859.1



Attachment: Vardoc VDCI June Report (19144 : Various Documents)

Rankin County



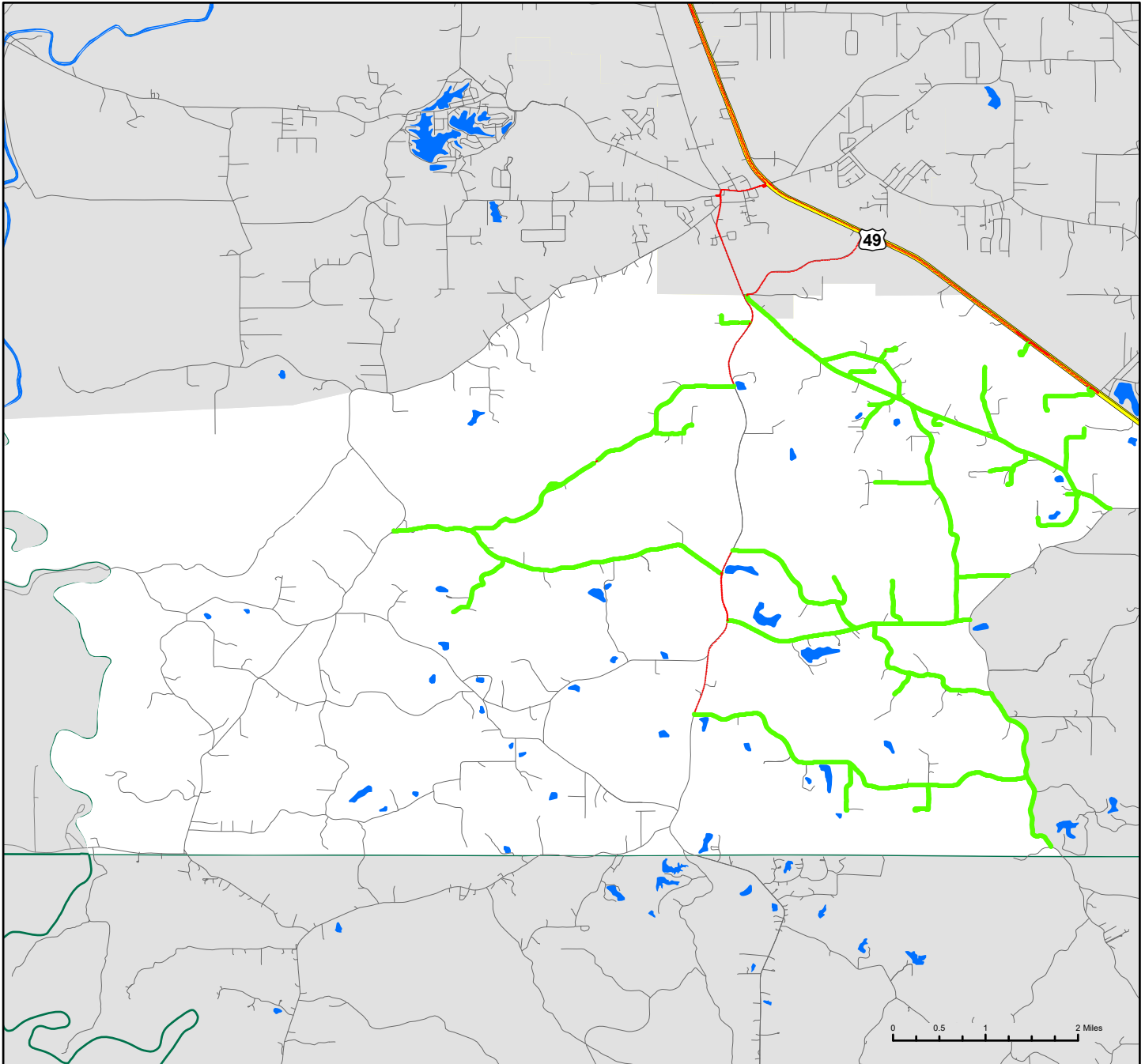
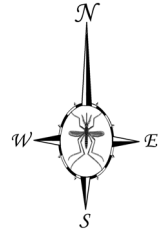
Rankin County, Mississippi

Ground Adulticide Application Date:
June 6, 2023

Sprayer Status

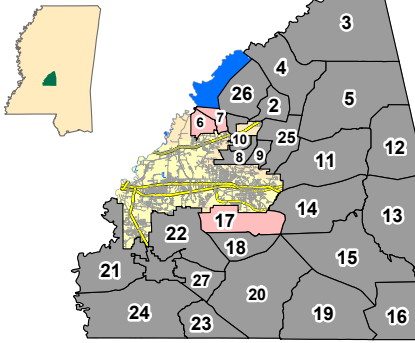
- Sprayer Off
- Sprayer On

Chemical: Permanone 30-30
Quantity Used: 8.1 gal
Miles Treated: 35.1
Acres Treated: 1,276.1



Attachment: Vardoc VDCI June Report (19144 : Various Documents)

Rankin County



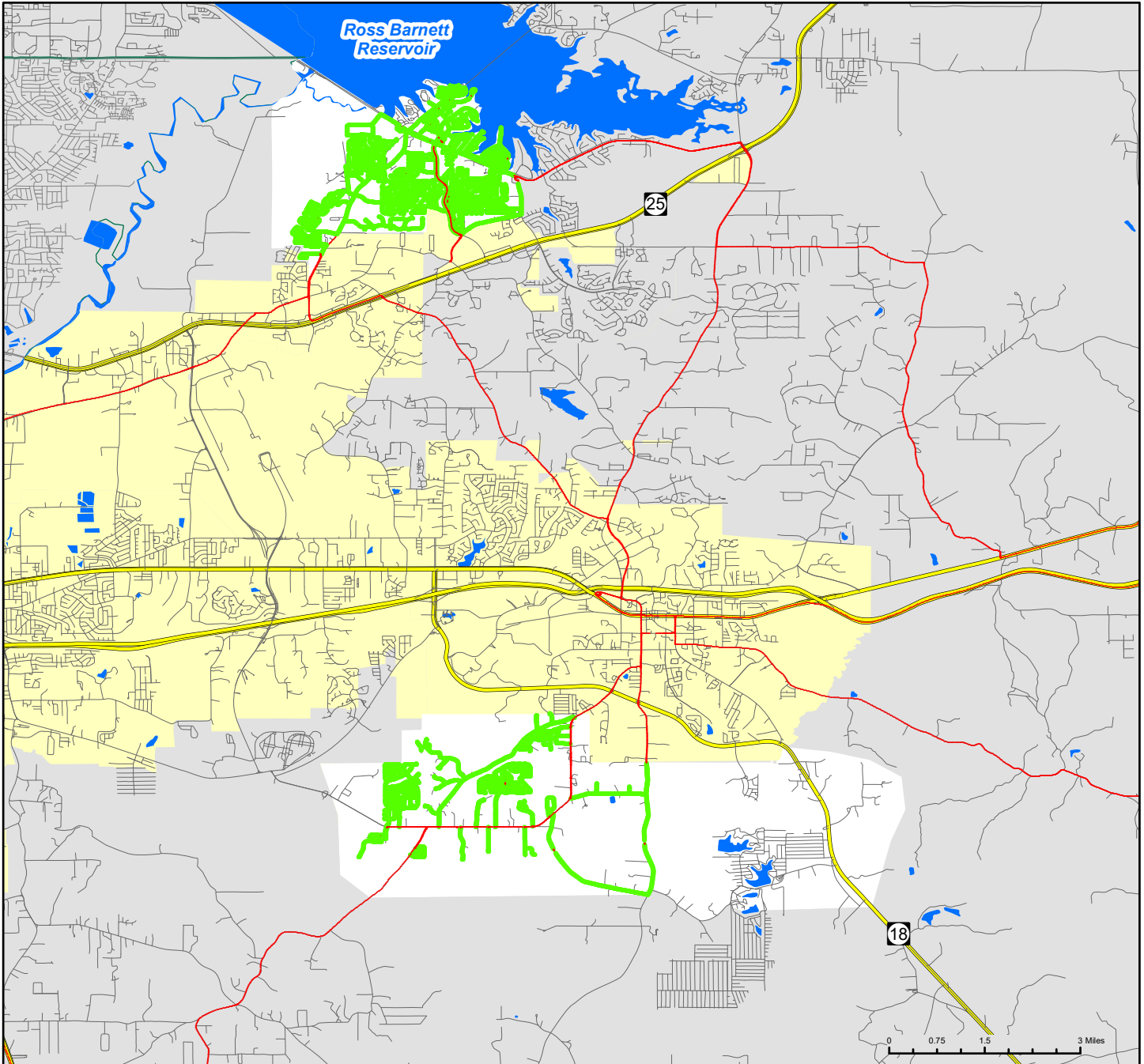
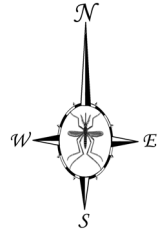
Rankin County, Mississippi

Ground Adulticide Application Date:
June 6, 2023

Sprayer Status

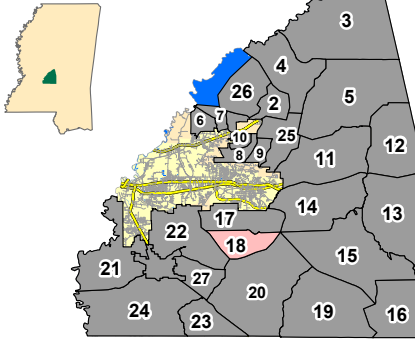
- Sprayer Off
- Sprayer On

Chemical: Permanone 30-30
Quantity Used: 24.2 gal
Miles Treated: 103.9
Acres Treated: 3,778.3



Attachment: Vardoc VDCI June Report (19144 : Various Documents)

Rankin County



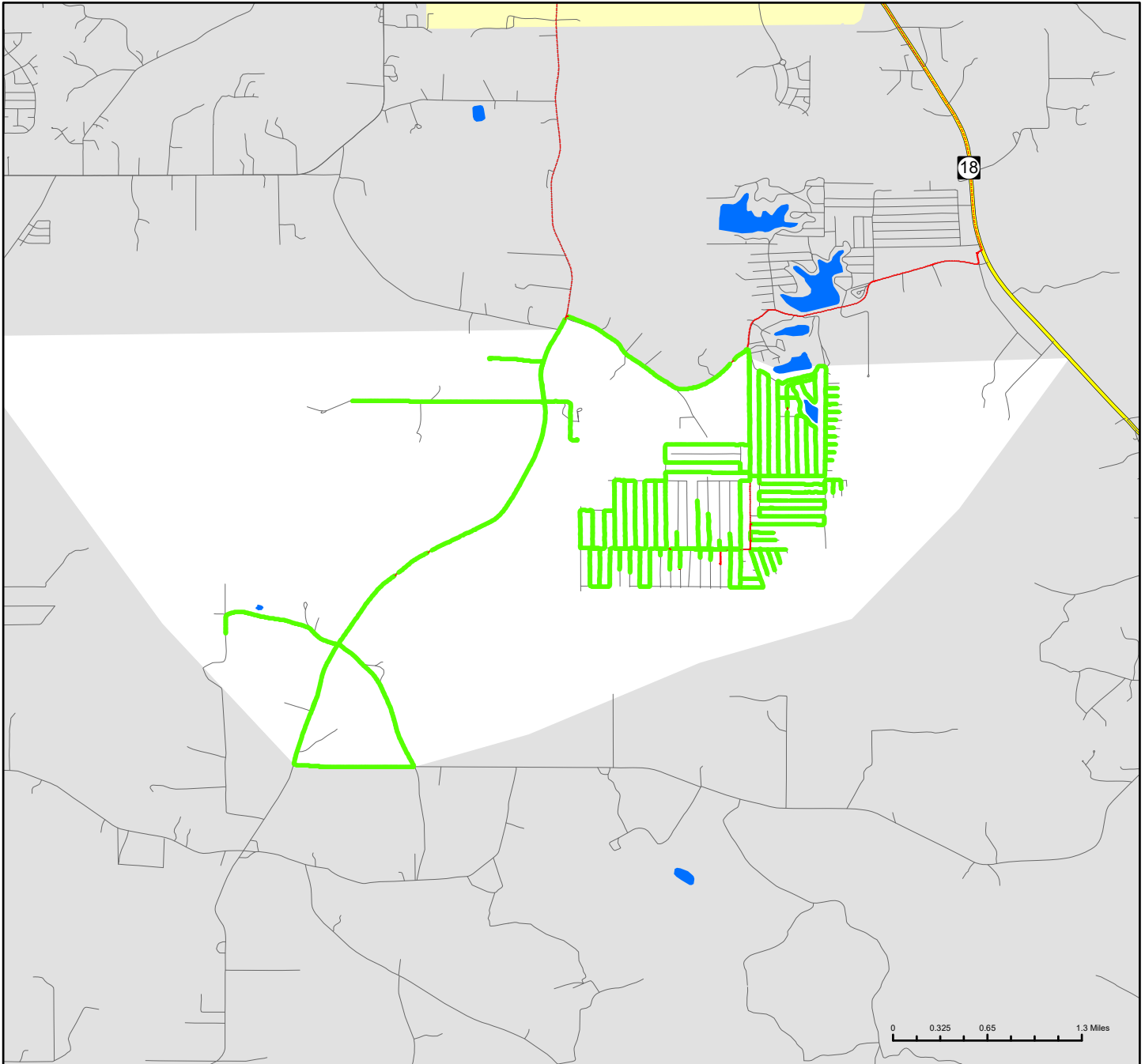
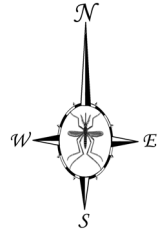
Rankin County, Mississippi

Ground Adulticide Application Date:
June 7, 2023

Sprayer Status

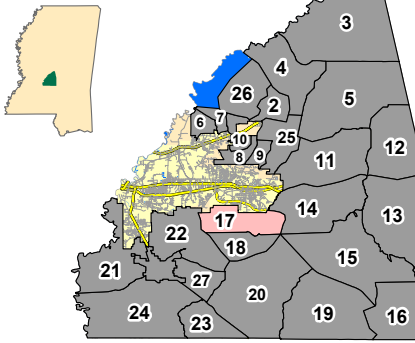
- Sprayer Off
- Sprayer On

Chemical: Permanone 30-30
Quantity Used: 7.9 gal
Miles Treated: 33.9
Acres Treated: 1,233.6



Attachment: Vardoc VDCI June Report (19144 : Various Documents)

Rankin County



Rankin County, Mississippi

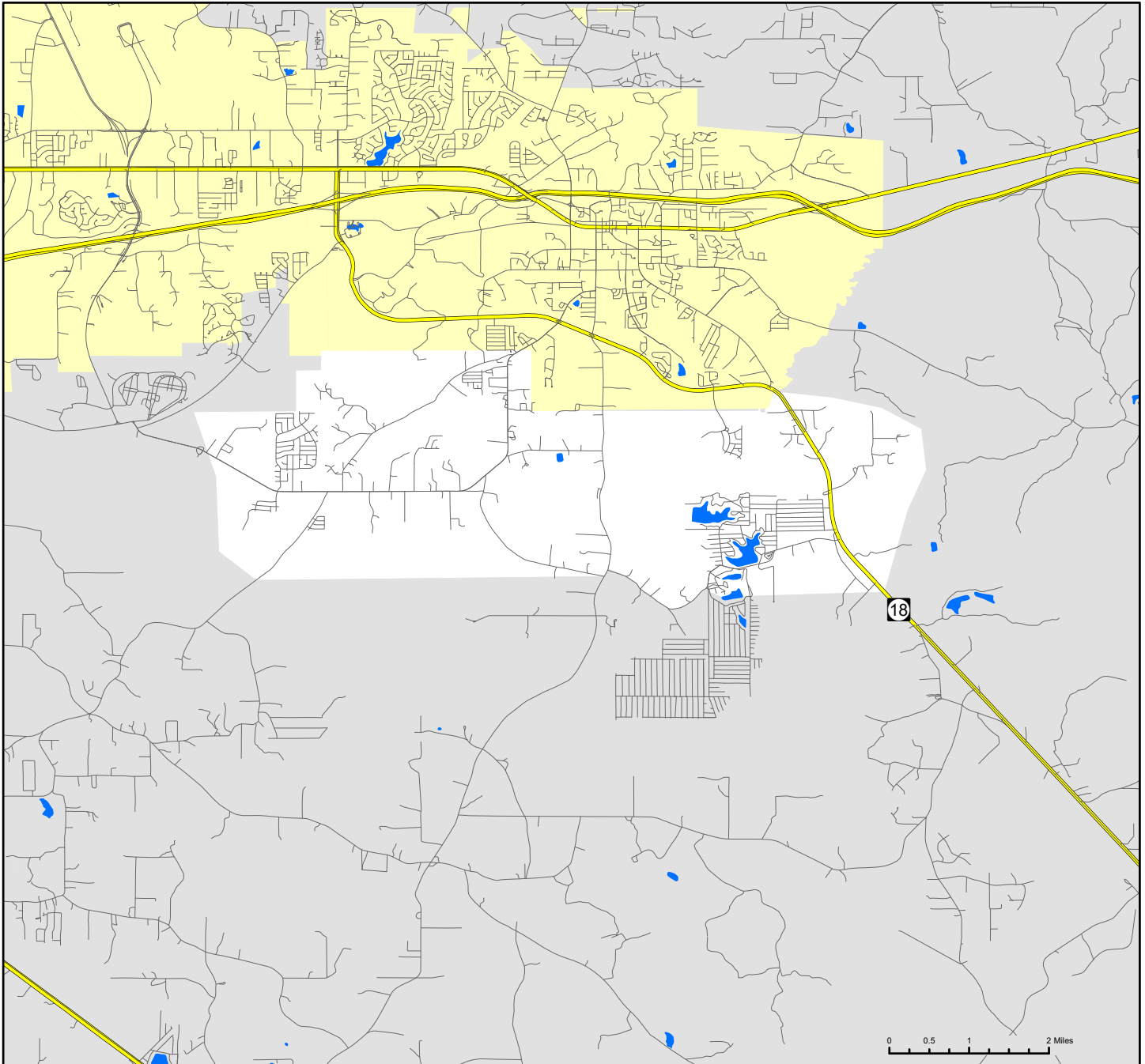
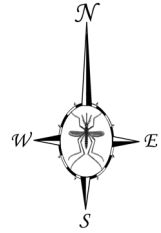
Ground Adulticide Application Date:
June 7, 2023

Sprayer Status

- Sprayer Off
- Sprayer On

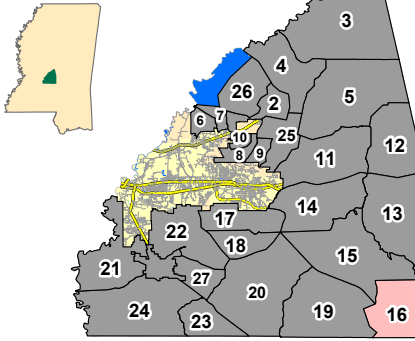
Chemical: Permanone 30-30
Quantity Used: 5.6 gal
Miles Treated: 24.4
Acres Treated: 885.3

Incomplete GPS Data



Attachment: Vardoc VDCI June Report (19144 : Various Documents)

Rankin County



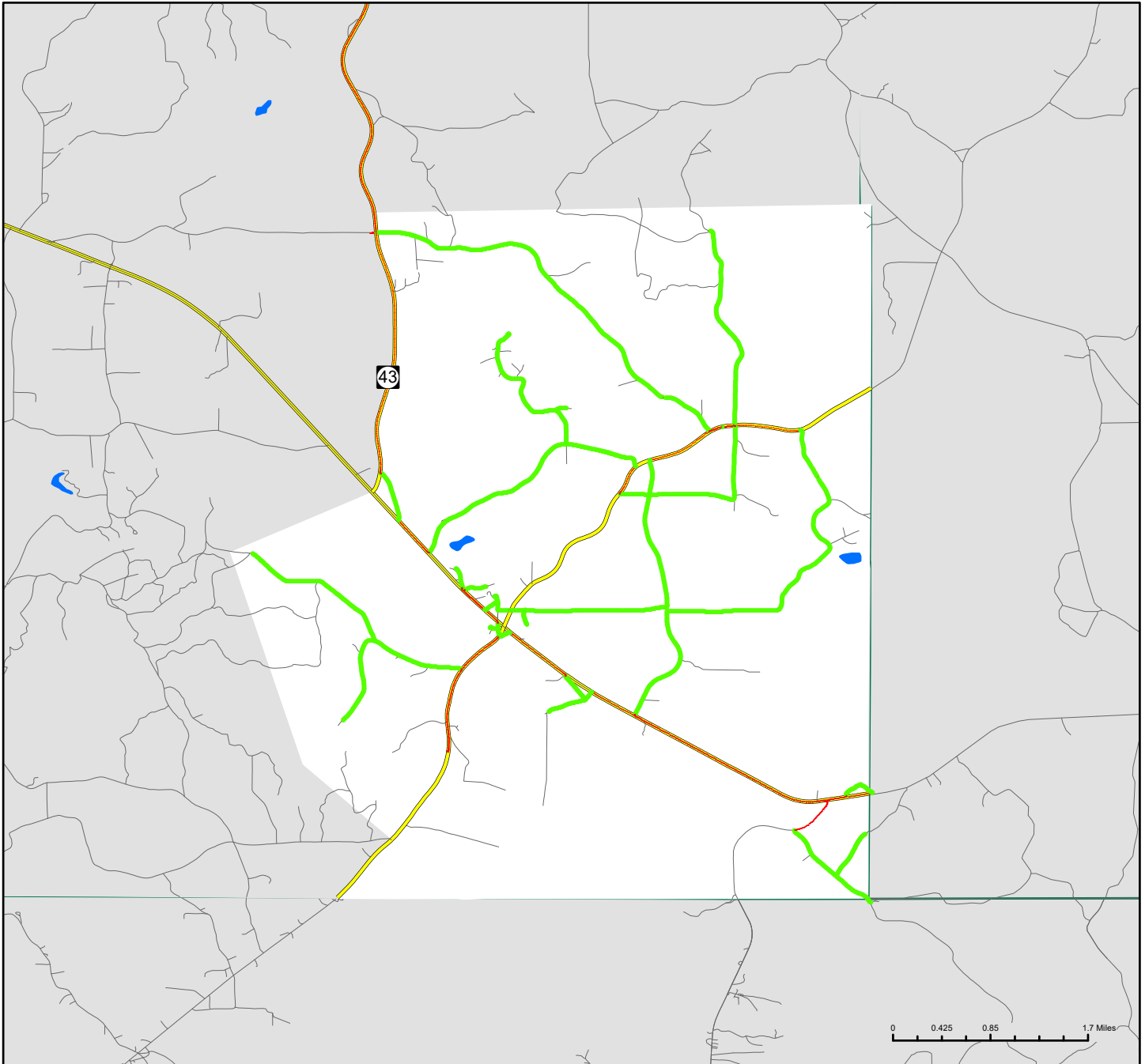
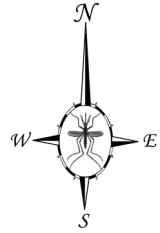
Rankin County, Mississippi

Ground Adulticide Application Date:
June 8, 2023

Sprayer Status

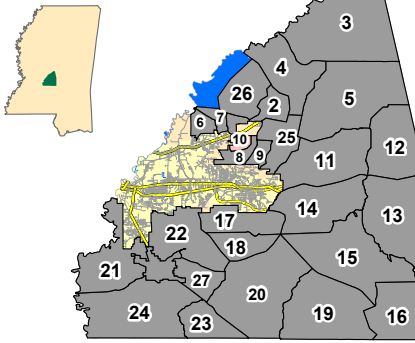
- Sprayer Off
- Sprayer On

Chemical: Permanone 30-30
Quantity Used: 5.3 gal
Miles Treated: 22.8
Acres Treated: 829.5



Attachment: Vardoc VDCI June Report (19144 : Various Documents)

Rankin County



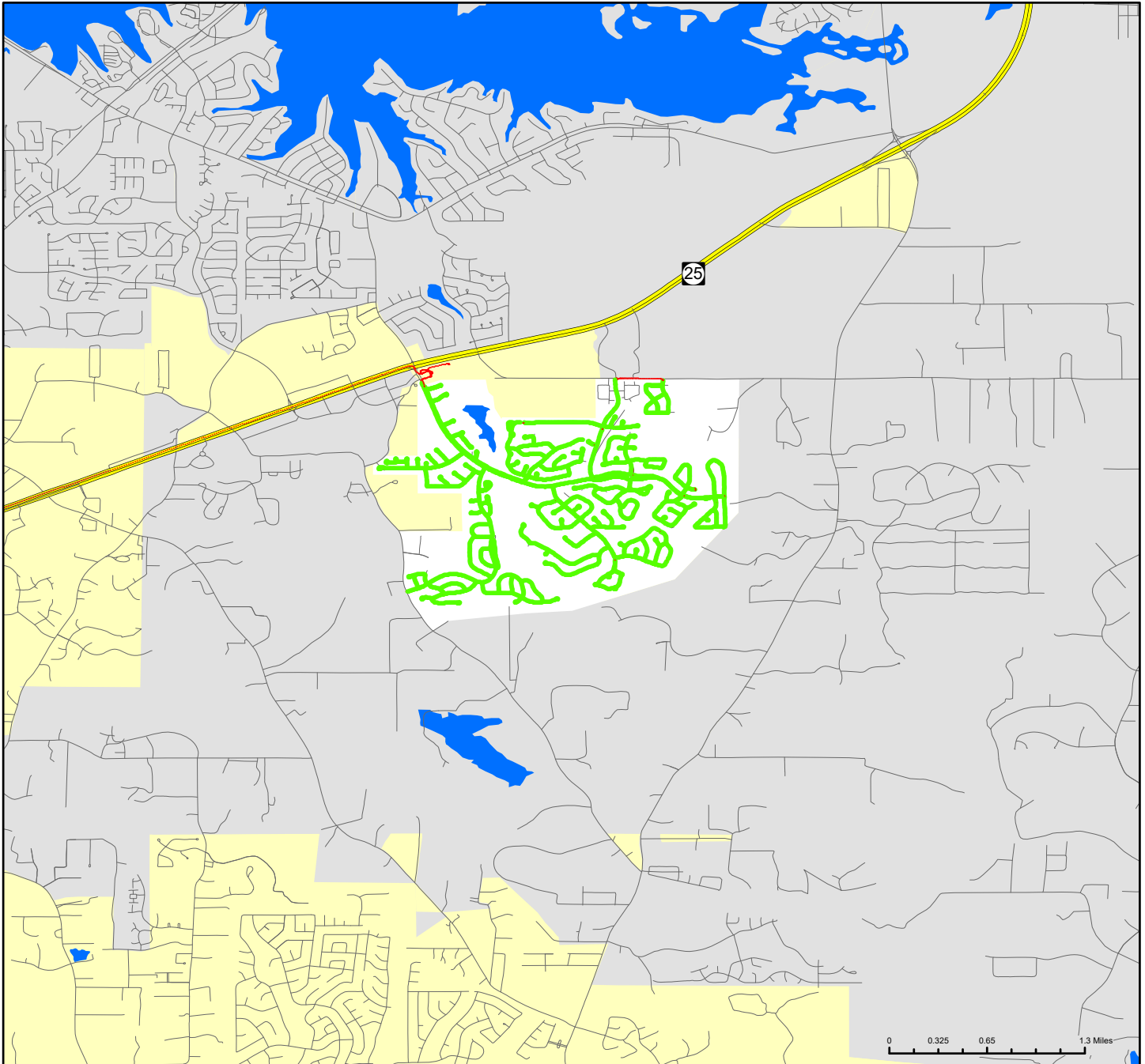
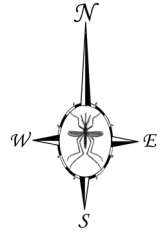
Rankin County, Mississippi

Ground Adulticide Application Date:
June 8, 2023

Sprayer Status

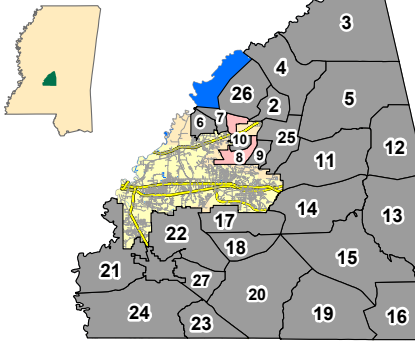
- Sprayer Off
- Sprayer On

Chemical: Permanone 30-30
Quantity Used: 6.5 gal
Miles Treated: 28.3
Acres Treated: 1,027.1



Attachment: Vardoc VDCI June Report (19144 : Various Documents)

Rankin County



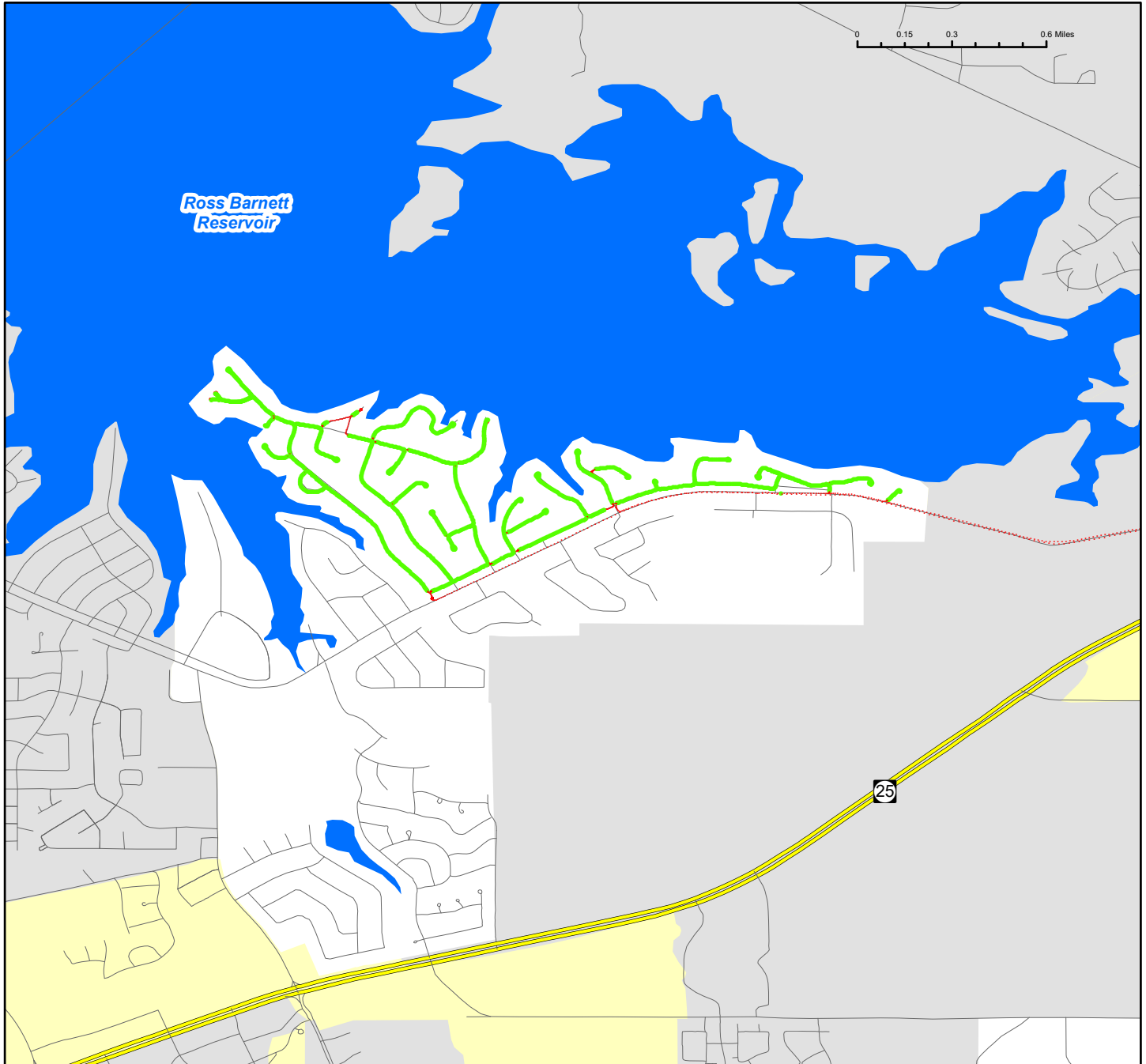
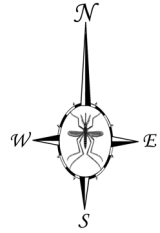
Rankin County, Mississippi

Ground Adulticide Application Date:
June 14, 2023

Sprayer Status

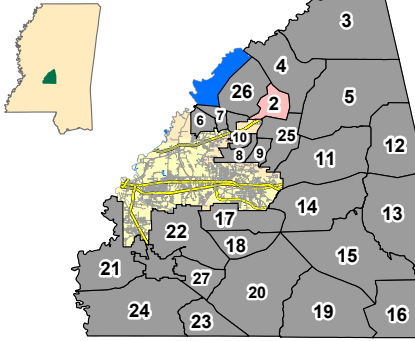
- Sprayer Off
- Sprayer On

Chemical: Permanone 30-30
Quantity Used: 1.5 gal
Miles Treated: 6.3
Acres Treated: 228.7



Attachment: Vardoc VDCI June Report (19144 : Various Documents)

Rankin County



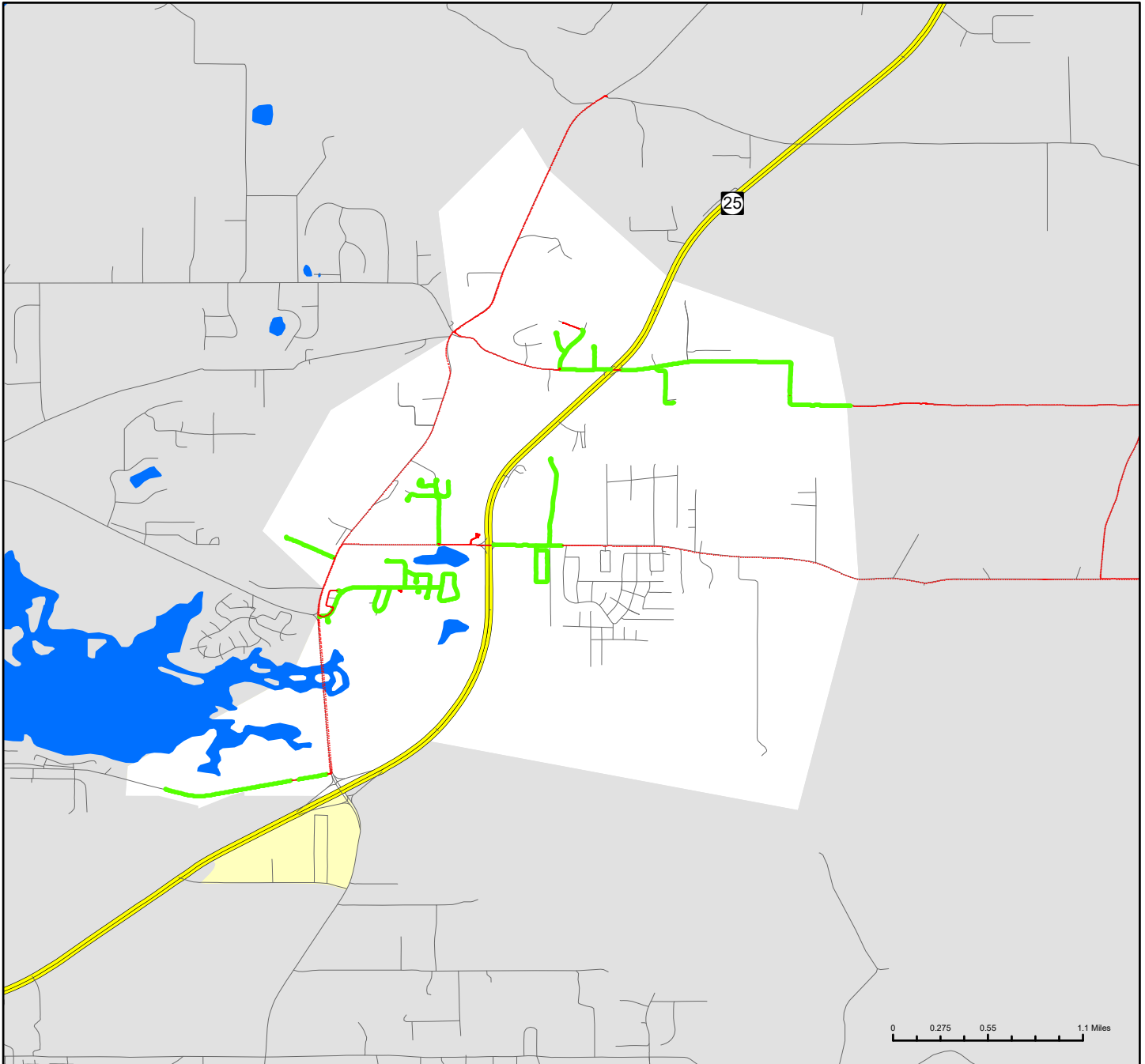
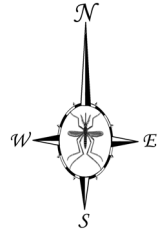
Rankin County, Mississippi

Ground Adulticide Application Date:
June 14, 2023

Sprayer Status

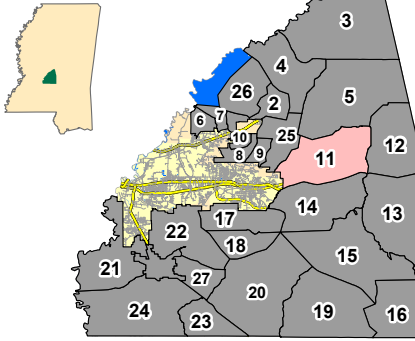
- Sprayer Off
- Sprayer On

Chemical: Permanone 30-30
Quantity Used: 1.9 gal
Miles Treated: 8.0
Acres Treated: 290.9



Attachment: Vardoc VDCI June Report (19144 : Various Documents)

Rankin County



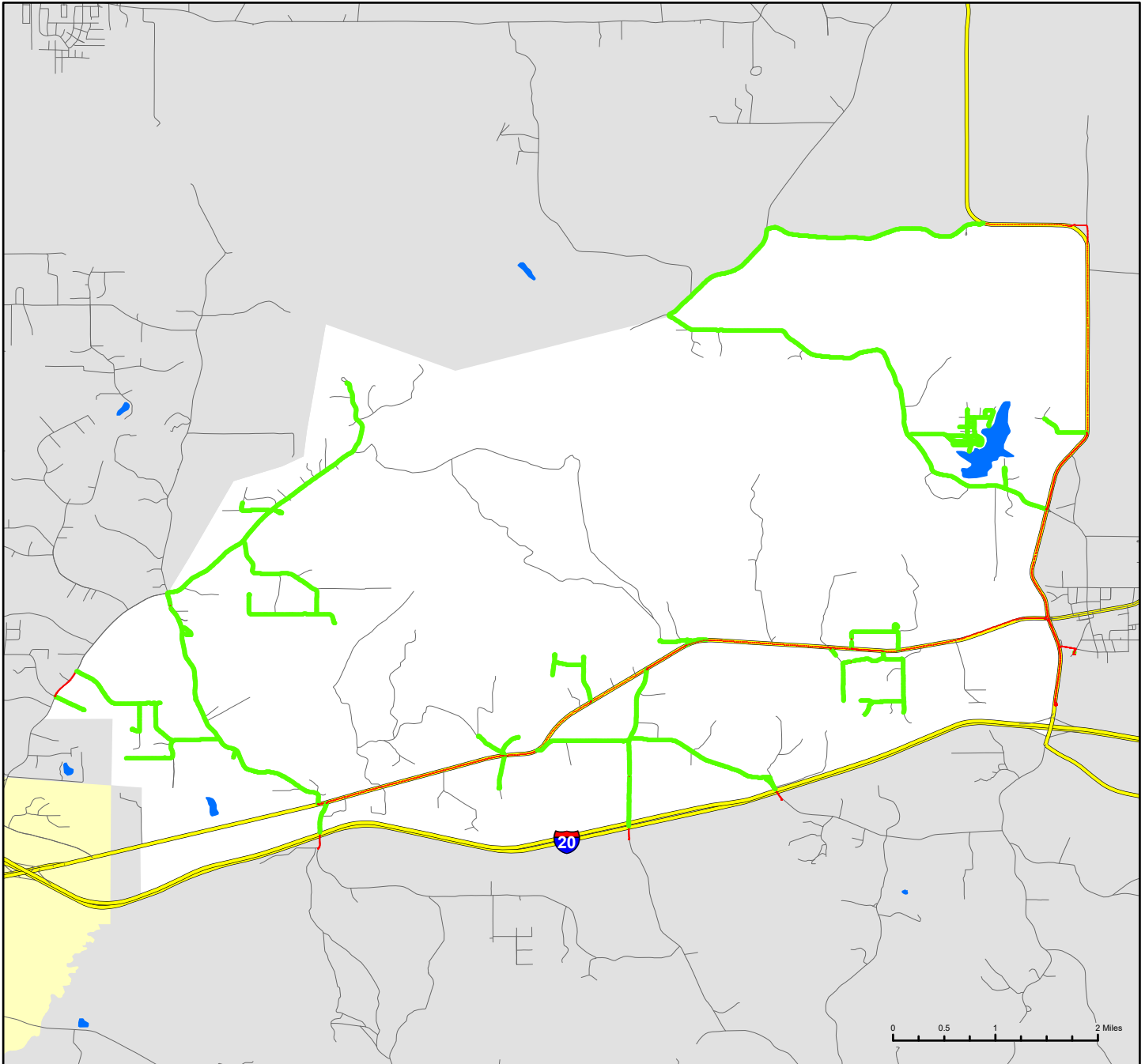
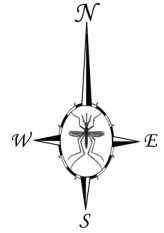
Rankin County, Mississippi

Ground Adulticide Application Date:
June 15, 2023

Sprayer Status

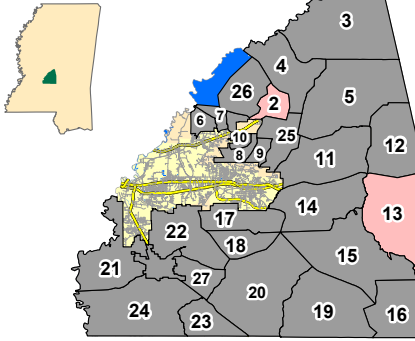
- Sprayer Off
- Sprayer On

Chemical: Permanone 30-30
Quantity Used: 7.2 gal
Miles Treated: 31.2
Acres Treated: 1,135.9



Attachment: Vardoc VDCI June Report (19144 : Various Documents)

Rankin County



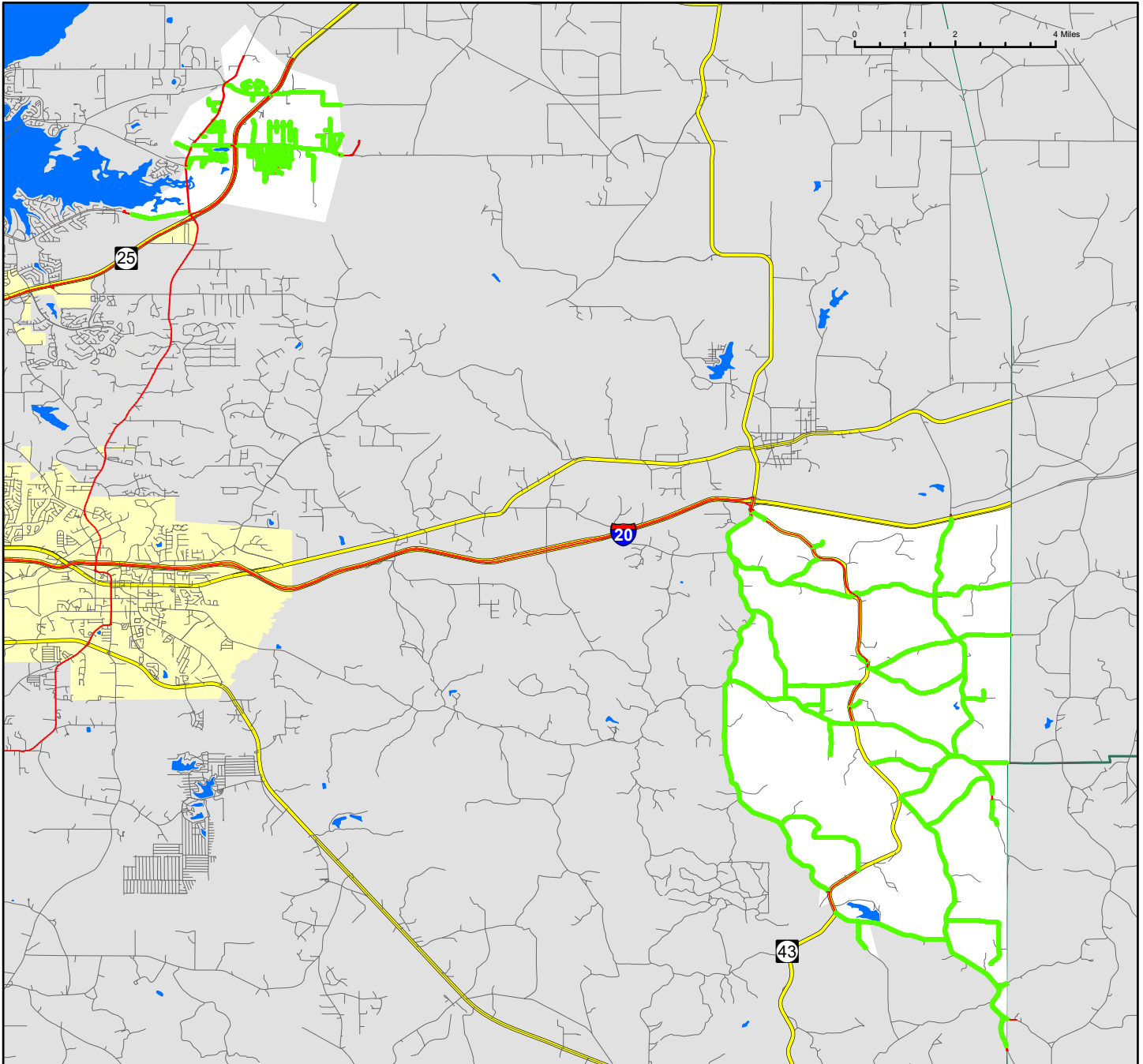
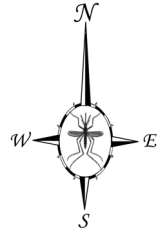
Rankin County, Mississippi

Ground Adulticide Application Date:
June 19, 2023

Sprayer Status

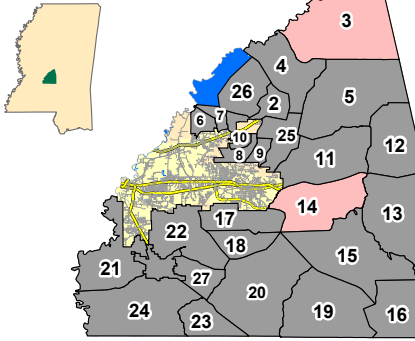
- Sprayer Off
- Sprayer On

Chemical: Permanone 30-30
Quantity Used: 18.2 gal
Miles Treated: 78.3
Acres Treated: 2,847.8



Attachment: Vardoc VDCI June Report (19144 : Various Documents)

Rankin County



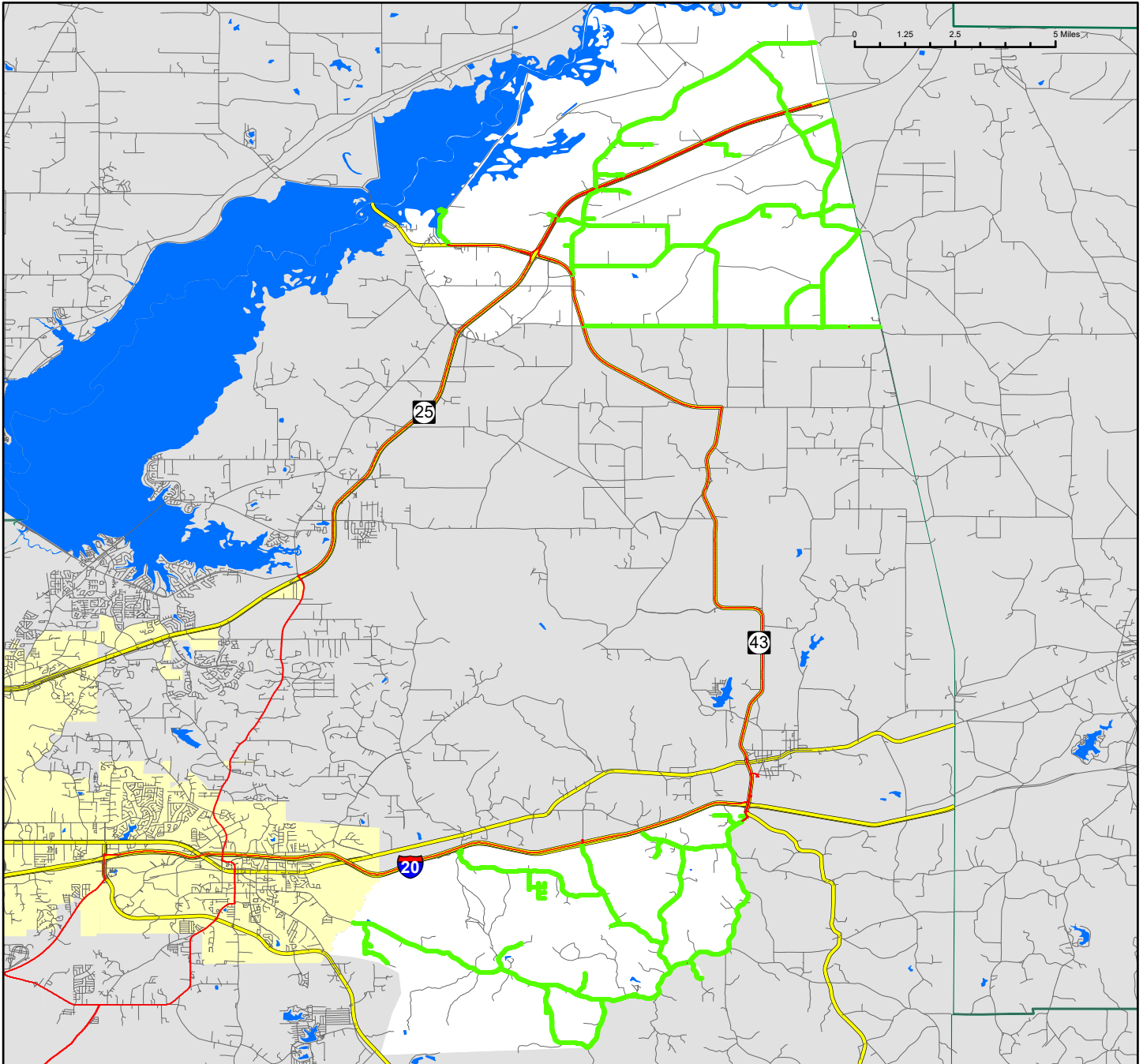
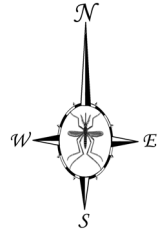
Rankin County, Mississippi

Ground Adulticide Application Date:
June 20, 2023

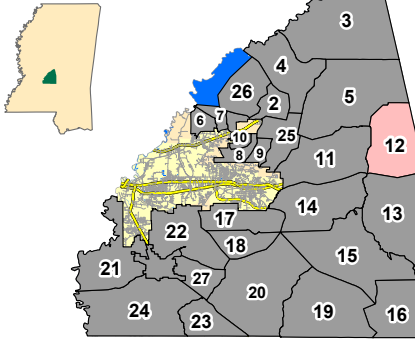
Sprayer Status

- Sprayer Off
- Sprayer On

Chemical: Permanone 30-30
Quantity Used: 18.4 gal
Miles Treated: 80.1
Acres Treated: 2,913.1



Rankin County



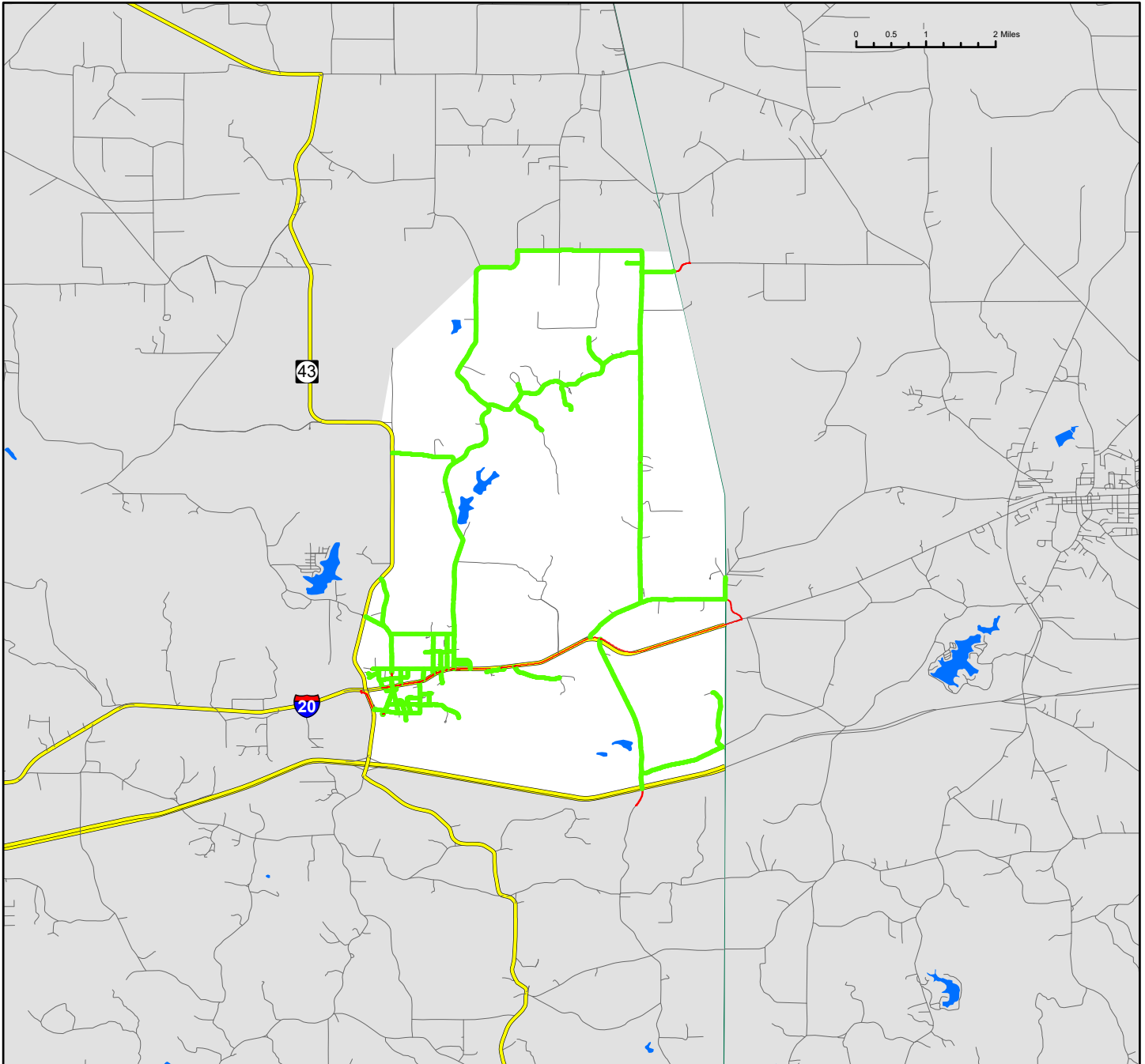
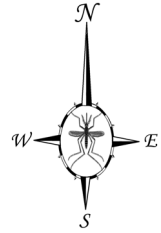
Rankin County, Mississippi

Ground Adulticide Application Date:
June 22, 2023

Sprayer Status

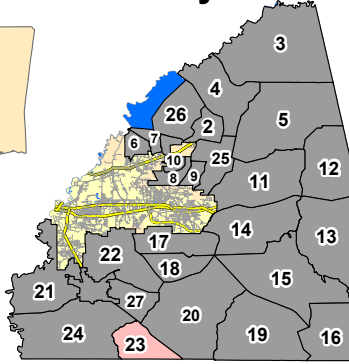
- Sprayer Off
- Sprayer On

Chemical: Permanone 30-30
Quantity Used: 8.7 gal
Miles Treated: 37.8
Acres Treated: 1,372.8



Attachment: Vardoc VDCI June Report (19144 : Various Documents)

Rankin County



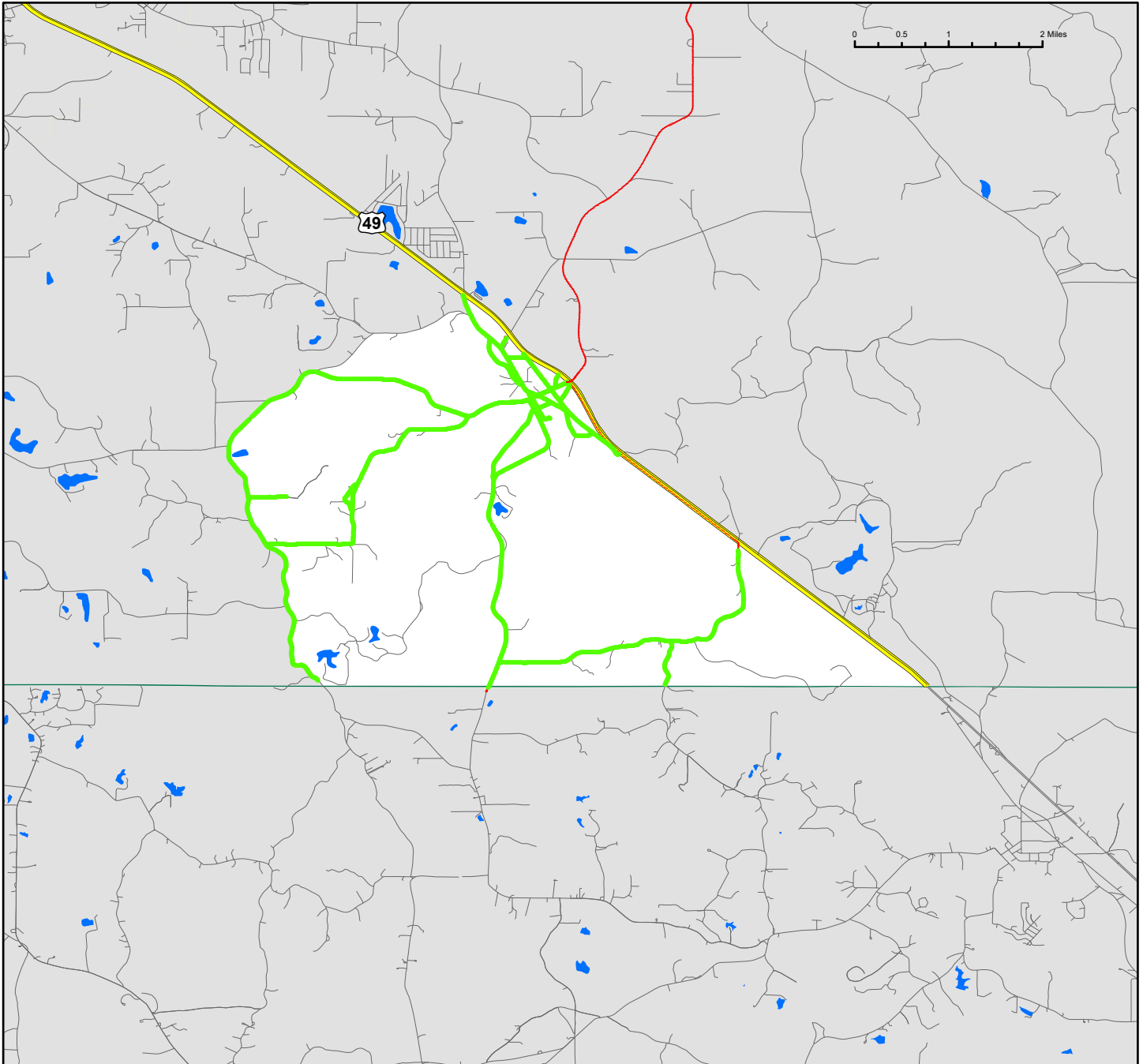
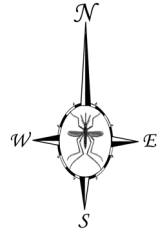
Rankin County, Mississippi

Ground Adulticide Application Date:
June 26, 2023

Sprayer Status

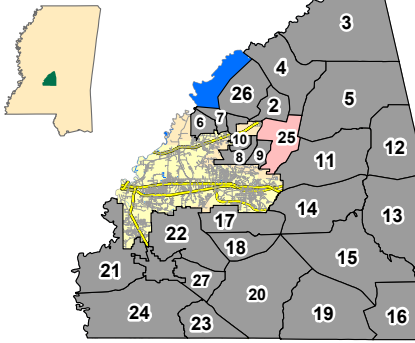
- Sprayer Off
- Sprayer On

Chemical: Permanone 30-30
Quantity Used: 5.5 gal
Miles Treated: 23.8
Acres Treated: 863.7



Attachment: Vardoc VDCI June Report (19144 : Various Documents)

Rankin County



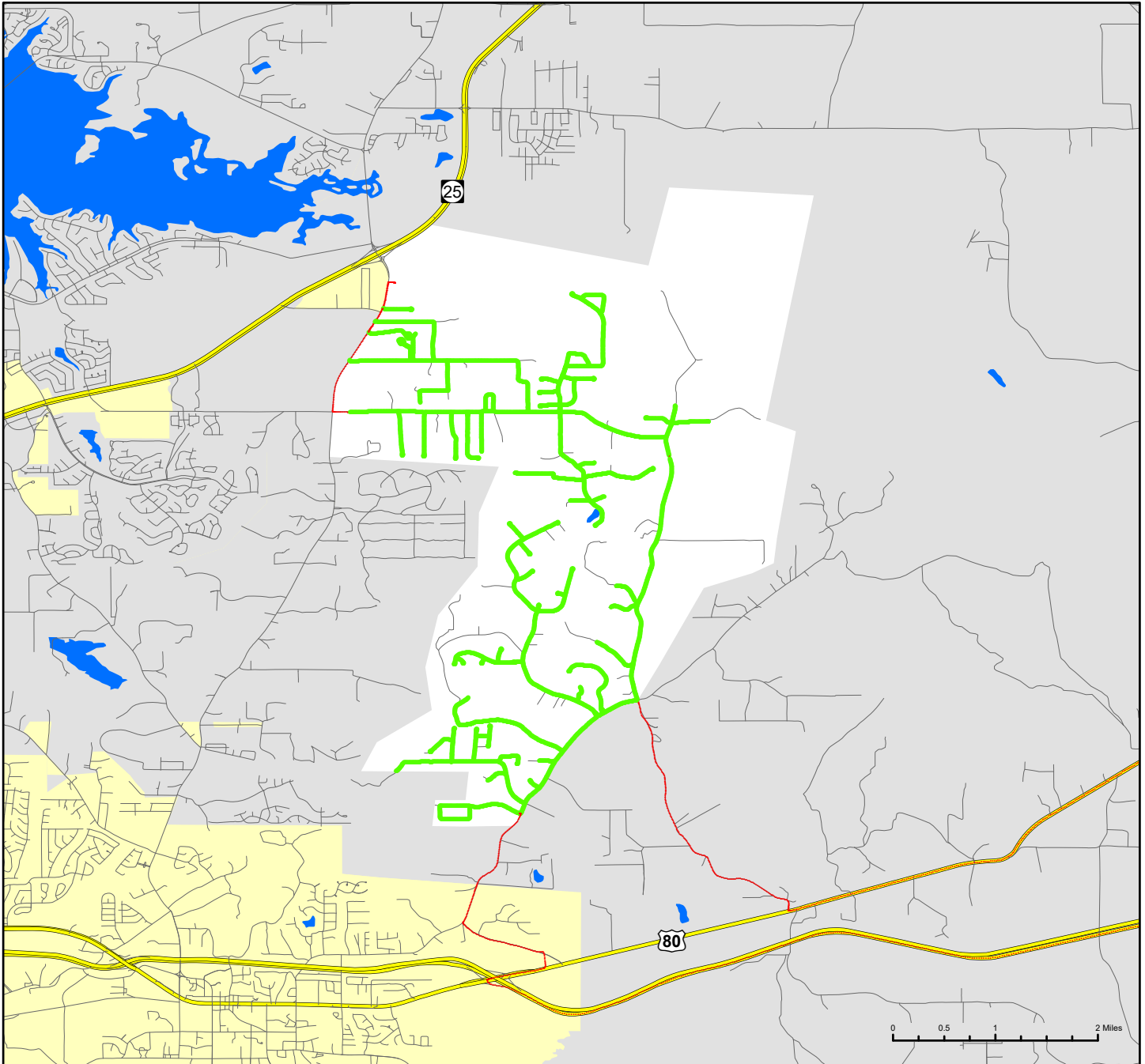
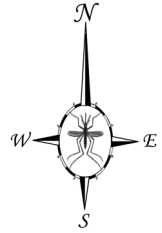
Rankin County, Mississippi

Ground Adulticide Application Date:
June 27, 2023

Sprayer Status

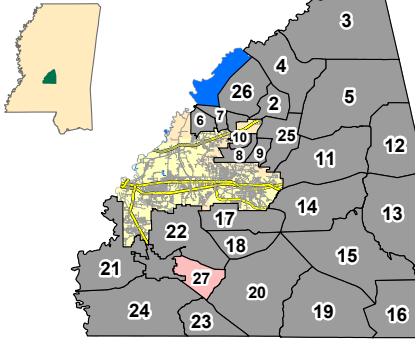
- Sprayer Off
- Sprayer On

Chemical: Permanone 30-30
Quantity Used: 8.2 gal
Miles Treated: 35.1
Acres Treated: 1,277.2



Attachment: Vardoc VDCI June Report (19144 : Various Documents)

Rankin County



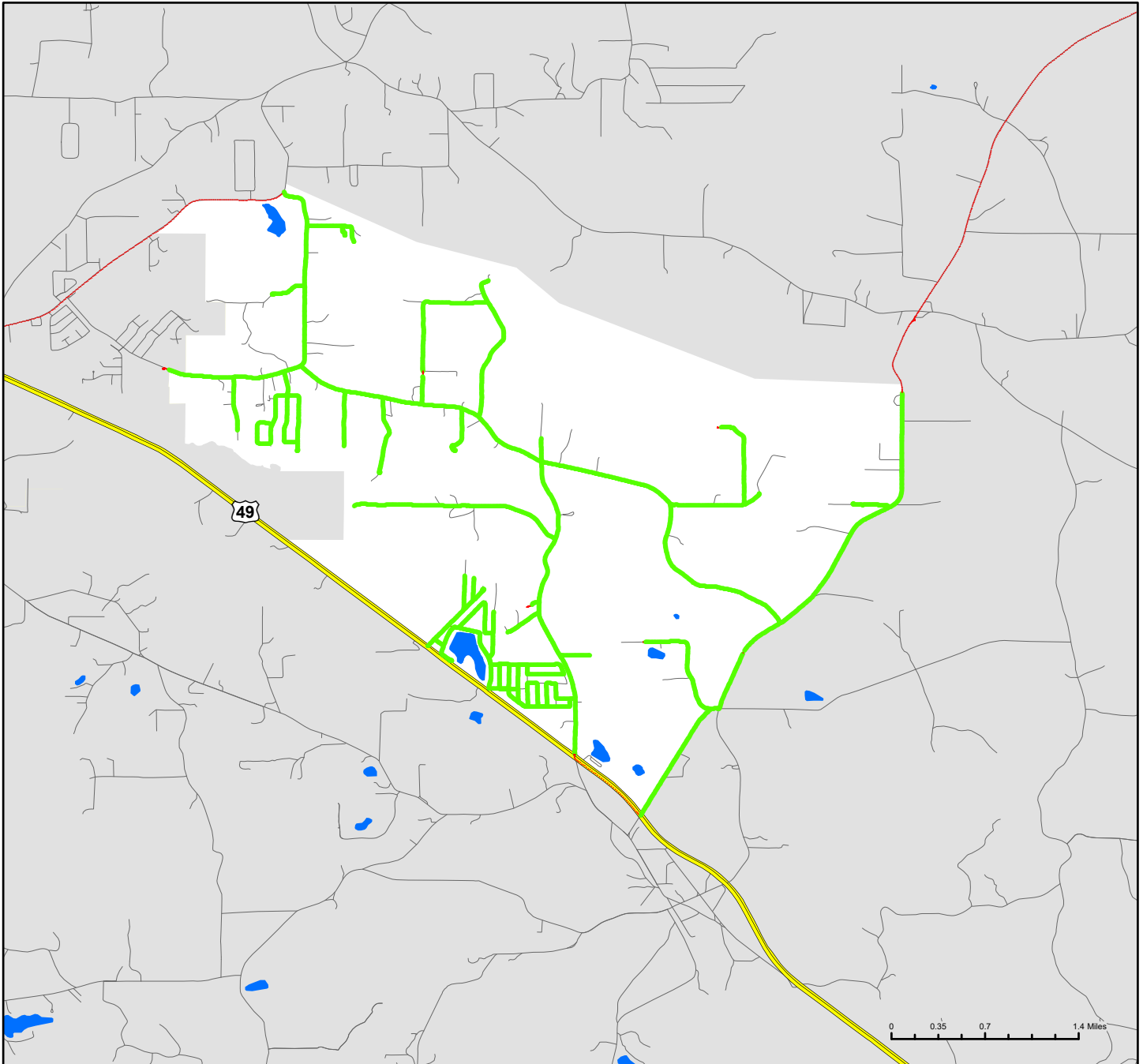
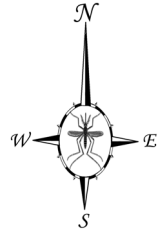
Rankin County, Mississippi

Ground Adulticide Application Date:
June 28, 2023

Sprayer Status

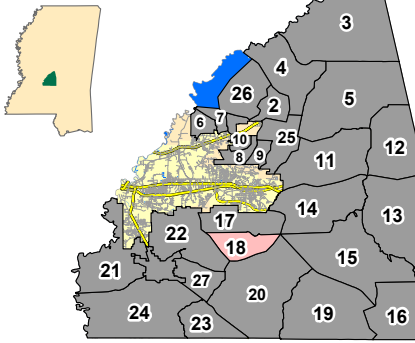
- Sprayer Off
- Sprayer On

Chemical: Permanone 30-30
Quantity Used: 6.9 gal
Miles Treated: 29.5
Acres Treated: 1,071.6



Attachment: Vardoc VDCI June Report (19144 : Various Documents)

Rankin County



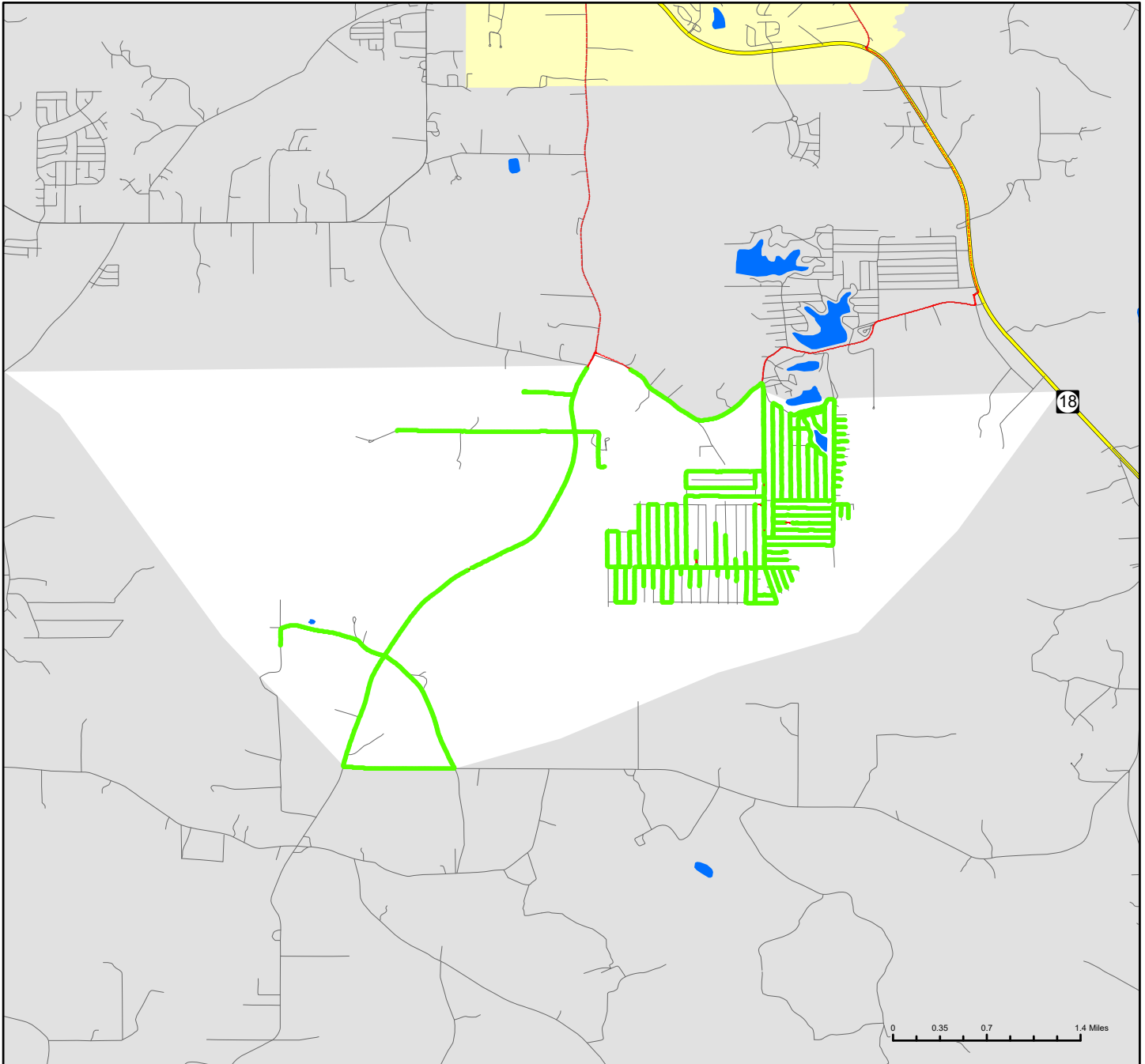
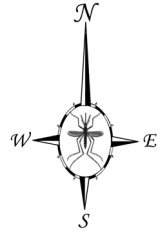
Rankin County, Mississippi

Ground Adulticide Application Date:
June 29, 2023

Sprayer Status

- Sprayer Off
- Sprayer On

Chemical: Permanone 30-30
Quantity Used: 8.1 gal
Miles Treated: 35.1
Acres Treated: 1,277.8



Attachment: Vardoc VDCI June Report (19144 : Various Documents)



BOARD OF SUPERVISORS VETERANS AFFAIRS OFFICER

05 July 2023

203 E. Government Street
Telephone: (601) 824-2652
Brandon, MS 39042

MEMORANDUM FOR: President, Steve Gaines & Members, Rankin County Board of Supervisors

FROM: Fred Davis, Rankin County Veterans Service Officer

REFERENCE: Monthly Activity Report for June 2023.

The following is a summary of the forty-four (44) actions accomplished for veterans/dependents in June 2023:

- Received/processed/assisted thirteen (13) veterans for Service Connected Disability Benefits.
- Reviewed/assisted five (5) veterans for Dependency and Indemnity Compensation/Pension Benefits.
- Assisted four (4) veterans for Aid and Attendance Benefits.
- Received/processed/assisted thirteen (13) veterans to apply for Health Care Service/Benefits.
- Assisted one (1) veteran to apply for Veteran's Burial Benefits.
- Assisted four (4) veterans to procure a Military Discharge for Veterans Benefits.
- Assisted one (1) veteran to apply for Veterans Care Giver Support Benefits.
- Assisted three (3) veterans to apply for Veterans Home Benefits.

Respectfully,

Frederick W. Davis, Jr.

Copy Furnished: Rankin County Supervisor



BOARD OF SUPERVISORS

VETERANS AFFAIRS OFFICER

01 June 2023

203 E. Government Street
Telephone: (601) 824-2652
Brandon, MS 39042

MEMORANDUM FOR: President, Brad Calhoun & Members, Rankin County Board of Supervisors

FROM: Fred Davis, Rankin County Veterans Service Officer

REFERENCE: Monthly Activity Report for May 2023.

The following is a summary of the forty-eight (48) actions accomplished for veterans/dependents in April 2023:

- Received/processed/assisted thirteen (13) veterans for Service Connected Disability Benefits.
- Reviewed/assisted six (6) veterans for Dependency and Indemnity Compensation/Pension Benefits.
- Assisted five (5) veterans for Aid and Attendance Benefits.
- Received/processed/assisted thirteen (13) veterans to apply for Health Care Service/Benefits.
- Assisted four (4) veterans to apply for Veteran's Burial Benefits.
- Assisted one (1) veteran to procure a Military Discharge for Veterans Benefits.
- Assisted two (2) veterans to apply for Veterans Home Purchase Benefits.
- Provided assistance to one (1) veteran to apply for Educational Benefits.
- Counseled three (3) veterans to procure Veterans Home Benefits.

Respectfully,

Frederick W. Davis, Jr.

Copy Furnished: Rankin County Supervisor

Attachment: Vardoc Veterans Service Officer Monthly Activity Report for May 2023 (19144 : Various Documents)

Exchange: _____
 Engineer: _____
 Tel. No.: _____

County Permit # 04-23-706

PERMIT APPLICATION FOR USE AND OCCUPANCY AGREEMENT FOR THE CONSTRUCTION OR ADJUSTMENT OF A UTILITY FACILITY ALONG OR ACROSS Holly Bush Pl COUNTY ROAD

PROJECT NO. _____

UTILITY NAME CenterPoint Energy

BY Michael Mann

ADDRESS 300 Executive Blvd Byram, MS 39272, HEREIN CALLED APPLICANT proposes to construct a
Natural Gas Utility Facility along or across Holly Bush Pl County Road(s), said
 facility to be installed between Holly Bush Rd and Berry Ln

List all County Roads Involved (also to be listed on the Rankin County 48 Hour Project Form):

Holly Bush Rd, Holly Bush Pl

 _____ In Rankin County, Mississippi, and hereby makes application
 to Rankin County for the construction permit. Attached hereto are drawings or plans for construction, which will
 not be changed or altered without approval of the Board of Supervisors, or its authorized representative.

WHEREAS, the Legislature of Mississippi has heretofore granted to the Applicant the right to locate its facilities upon, across, under, over, and along public highways and streets within the State of Mississippi. Applicant agrees to comply with applicable provisions of the Policy for the Accommodation of Utility Facilities within the Rights-of-Way of all Public County Roads (hereinafter referred to as the "Policy" promulgated by the State Aid Engineer on January 17, 1972), and which is hereby made a part of this Application Agreement, and agreed to perform the construction according to the applicable industry code and according to the plans and specification for the Project.

The Applicant shall be responsible for future maintenance and repairs of the facilities. The Applicant shall make future adjustments in, or relocate, the facilities then required for maintenance or improvements of public county roads. The Applicant shall receive no compensation for future adjustments or relocations of the facilities as a result of maintenance to or improvement of public county roads. By applying for this permit, the Applicant acknowledges and agrees that it shall make adjustments to or relocation of the facilities within a period of sixty (60) days from the date requested to do so by Rankin County, the failure of which shall result in a withdrawal of Applicant's rights hereunder. Further, any maintenance, repair, or construction shall be done in such a manner as to occasion the least possible interference with the normal flow and safety of traffic.

A general description of the size, type, nature, and extent of the Utility work to be done is as follows:

The Applicant understands and agrees that, except as herein stated, no right, title, claim or easement to said road right-of-way is granted by the Issuance of this permit and that if this Utility Facility is not placed within the allowable horizontal and vertical limits as listed in the general provisions of the Policy, it will be adjusted to comply with same without cost to the County, unless the variance from the Policy has been approved by the granting of the Permit pursuant to this Application.

The Applicant further understands that the Utility's engineering plant, or other personnel will be responsible for the staking and construction supervision of the work set out above and as shown on the attached plans.

Rankin County intends the following:

1. Cooperate with the Utility Company to avoid unnecessary conflicts in locating, constructing, and maintaining County Roads and Utilities.
2. Use legal means to see that Policy Standards, except to the extent of any variance shown on the plans filed herewith and approved, are complied with in the facility installation.
3. If the County Engineer or other authorized representative of the Board of Supervisors approves the drawings, sketches, and plans submitted by the Applicant, he shall so indicate by signing and dating the Permit Approval at the end of this Application, and the sketches, and plans are not approved, he shall promptly notify the applicant, and advise it of the reason or reasons. He will also act as the duly appointed representative of the Board of Supervisors and will give his approval to the completed work as being in the compliance with the location and standards shown in the Policy in this Agreement for the installation.
4. Should any term or provision of the Application Agreement conflict with the law of the State of Mississippi, the Mississippi Constitution, or the United States Constitution, or impair or deny to the Applicant or the County any right protected thereby, it shall be deemed amended to conform to said law or Constitution.

By submitting this Application, the Applicant CERTIFIES to Rankin County as follows:

1. Applicant has researched Mississippi 811 records and certifies that all existing utilities within the limits of the project that lie in the county right-of-way covered by this permit application are shown on this permit application, complete with type and owner of existing utility, and;
2. The owners of all existing utilities within the limits of the project that lie in the county right-of-way covered by this permit application have been provided with a copy of this permit application for informational purposes only, and;
3. That the proposed utility covered by this permit application will be installed at a minimum horizontal distance of eighteen inches (18") from any other existing utility OR, if eighteen inch (18") horizontal clearance is not maintained, Applicant agrees to waive any rights to compensation for repair of the proposed utility covered by this permit application for any non-negligent damage to the utility covered by this permit application caused by the operation and maintenance activities of any utility operator of an existing utility shown on this permit application that lies closer than eighteen inches (18") horizontally to the utility covered under this permit application; AND,

4. That Applicant waives any and all right to compensation from Rankin County for removal of, relocating of, or future damage caused by Rankin County to, any utility placed as a result of this Application.
5. Applicant will abide by each provision and term as reflected on the Exhibit A2 attached hereto and incorporated herein by reference.

WITNESS the signature of the Applicant this the 7 day of July, 2023.

Michael Mann

NAME

Associate Gas Engineer

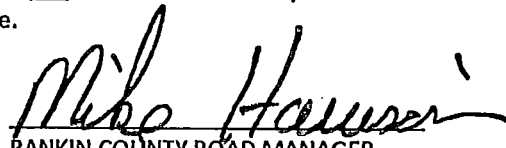
TITLE

RANKIN COUNTY UTILITY PERMIT

The permit for the installation or adjustment of the utilities applied for is granted under the authority of the Rankin County Board of Supervisors Road Right-of-Way permit policy. The following conditions must be satisfied in order for this Permit to remain valid:

1. Applicant and/or Contractor performing services must display a minimum 20 inch by 20 inch sign indicating the name of the applicant and the name of the contractor performing services (if applicable) at an obvious and visible location in close proximity to the location where utilities are being installed/relocated.
2. A copy of the approved utility permit application and a copy of this Permit must be placed in all vehicles utilized by Applicant and/or Contractor.
3. All Utilities must be buried to a depth that provides a minimum of 5 feet of cover over the utility. Any utilities found to have been located or relocated at a shallower depth shall be relocated to the proper depth by the Applicant at Applicant's sole expense within thirty (30) days from the date upon which the applicant is notified of the violation. Note that for utility placement or relocation resulting from a county road construction project, all utilities shall be buried to a depth that provides a minimum of 5 feet of cover over the utility based on the final grades achieved at completion of the road project. Utilities that are located or relocated in violation of these requirements shall subject Applicant to reimbursement of Rankin County for any and all damages incurred by Rankin County occasioned thereby. Any applicant failing to meet the requirements of this paragraph 3 or any other requirement of this permit shall be refused a permit in the future until such time as the violation has been cured or the damages reimbursed to the satisfaction of Rankin County.
4. Any Utility that crosses a county road must be incased.
5. The Applicant shall provide CAD FORMAT (or other appropriate digital format suitable for county use), AS BUILT DRAWINGS DEPICTING DESCRIPTION, LOCATION AND DEPTH OF ALL INSTALLED UTILITIES to the Rankin County Road Manager and the Rankin County Consulting Engineer. A ".pdf" version of as built drawings must be delivered to the Rankin County Administrator at project completion.

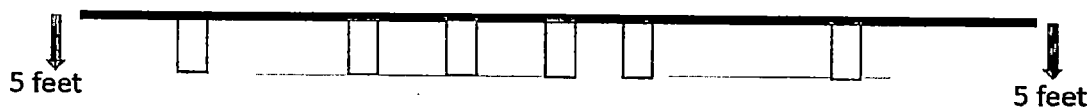
APPROVED this the 14th day of July, 2023. This Permit shall expire and become null and void _____ days from the date of approval and/or issuance.


RANKIN COUNTY ROAD MANAGER

Name of Applicant: _____
Location of Project: _____
Type of Utility: _____

Utility Contractor Requirements & Responsibilities:

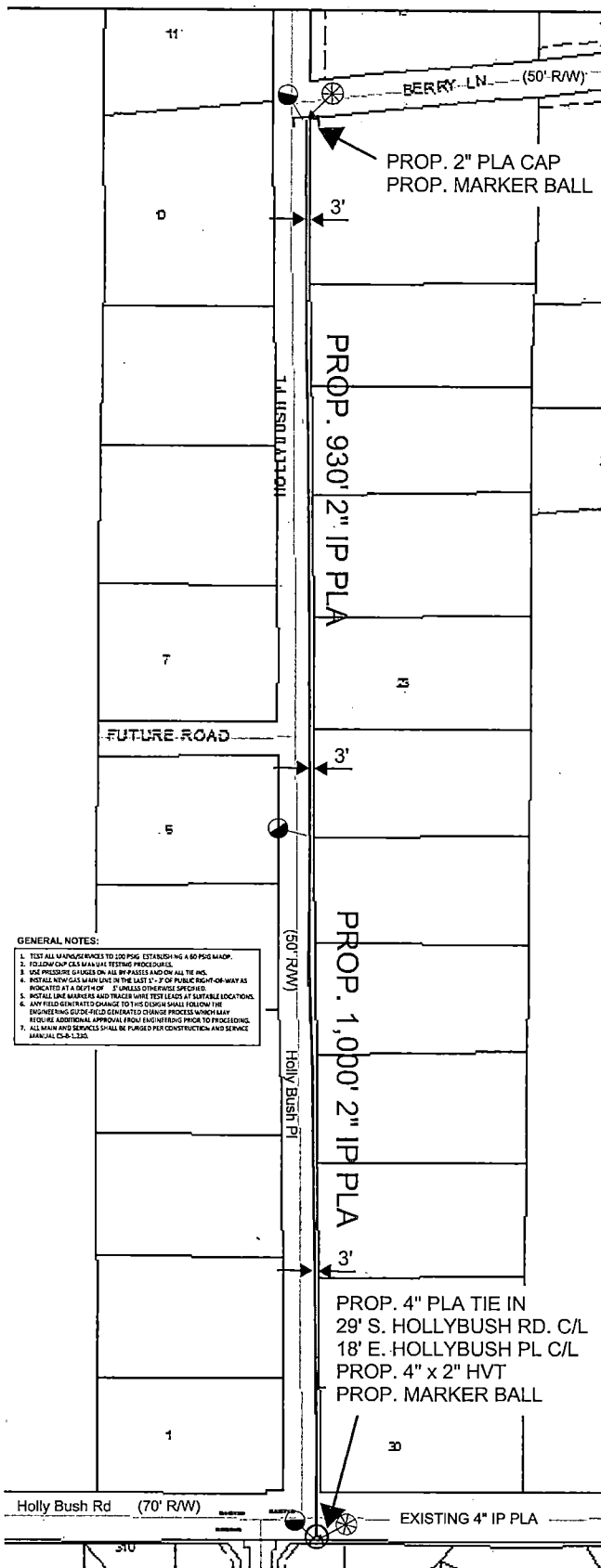
- 1) Fill out a utility permit form entirely and include the following:
 - a) Permits in the back 8 foot Right of Way do not require detailed drawings, only an outline drawing of the project with enough detail to denote which side of the road the utility will be placed.
 - b) Detailed drawings are required when work is outside the back 8 foot of Right of Way and shall provide enough detail with dimensions from existing features so that the install location can be easily field reviewed.
 - c) Verification of utility easements for subdivision is the contractor's responsibility.
 - d) Submit entire utility permit package to utpermit@rankincounty.org
- 2) Once approved by the Board of Supervisors the Contactor will be notified via email from Janice Dendy.
 - a) After receiving the approved utility permit all correspondence will be utpermit@rankincounty.org
 - b) 48 hours notice form is required to utpermit email address before the start date of work.
 - c) The point of contact must be knowledge of the permit and able to effectively communicate with the inspector.
- 3) Boring/Excavating Operations:
 - a) Operational days are only Monday through Friday.
 - b) All utility must be potholed by a smooth mouth excavator or hydro excavation.
 - c) Cable placement must be marked.
 - d) Flat boring is the only boring authorized. No Rainboring boring is allowed.
 - e) All excavators MUST be smooth mouthed buckets only (teeth buckets Not allowed).
 - f) One Boring Rig is allowed six pits within a 48-hour time frame.
 - g) Boring holes will only be at a depth of 5 feet
 - h) When not actively working open holes wrap with orange safety construction fencing.
 - i) ~~All task completed by 5pm during weekdays. All pits will be closed over the weekend and Holidays.~~
 - j) Holes will be filled with compactable dirt or select material.
 - k) Anything impeding the roadway will be filled with crushed aggregate.



- 4) Upon completion of the work, as-built drawings in PDF format shall be submitted to the Rankin County Road Manager within 90 days of completed utility installation.
 - a) The minimum required detail of the as-built drawings shall be the same as required with the original permit submittal. If utility installation is outside the area of the approved permitting location, the contractor will be responsible for removing and relocating the utilities.
- 5) Suspension of Permit:
 - a) If damage occurs at worksite the permit will be suspended for 2 business days.

5) Suspension of Permit:

- a) If damage occurs at worksite the permit will be suspended for 2 business days.
- b) The second occurrence of damage at the worksite will result in a 5 business day suspension.
- c) The third occurrence of damage at the worksite will result in termination of the utility permit, complete operational shutdown and equipment removal. The contractor will have to meet with the county Board a Supervisor for approval of future operations within the county.



Exchange: _____
 Engineer: _____
 Tel. No.: _____

Serial No.: 03-23-802

**PERMIT APPLICATION FOR USE AND OCCUPANCY AGREEMENT FOR THE CONSTRUCTION OR
 ADJUSTMENT OF A UTILITY FACILITY ALONG OR ACROSS Greenfield Station COUNTY ROAD**

PROJECT NO. JB0001267791 RANKIN COUNTY

UTILITY NAME Comcast

BY Comcast Communications

ADDRESS 636 Greenfield Station, HEREIN CALLED APPLICANT proposes to construct a
Buried Fiber Cable Utility Facility along or across 636 Greenfield Station County Road(s), said
 facility to be installed between Greenfield Station and Winterfield Ct

List all County Roads involved (also to be listed on the Rankin County 48 Hour Project Form):

greenfield xing, winterfield ct, winterfield wy carrington dr, parkdale dr, barrington ct

_____ in Rankin County, Mississippi, and hereby makes application
 to Rankin County for the construction permit. Attached hereto are drawings or plans for construction, which will
 not be changed or altered without approval of the Board of Supervisors, or its authorized representative.

WHEREAS, the Legislature of Mississippi has heretofore granted to the Applicant the right to locate its facilities upon, across, under, over, and along public highways and streets within the State of Mississippi. Applicant agrees to comply with applicable provisions of the Policy for the Accommodation of Utility Facilities within the Rights-of-Way of all Public County Roads (hereinafter referred to as the "Policy" promulgated by the State Aid Engineer on January 17, 1972), and which is hereby made a part of this Application Agreement, and agreed to perform the construction according to the applicable industry code and according to the plans and specification for the Project.

The Applicant shall be responsible for future maintenance and repairs of the facilities. The Applicant shall make future adjustments in, or relocate, the facilities then required for maintenance or improvements of public county roads. The Applicant shall receive no compensation for future adjustments or relocations of the facilities as a result of maintenance to or improvement of public county roads. By applying for this permit, the Applicant acknowledges and agrees that it shall make adjustments to or relocation of the facilities within a period of sixty (60) days from the date requested to do so by Rankin County, the failure of which shall result in a withdrawal of Applicant's rights hereunder. Further, any maintenance, repair, or construction shall be done in such a manner as to occasion the least possible interference with the normal flow and safety of traffic.

A general description of the size, type, nature, and extent of the Utility work to be done is as follows:

The Applicant understands and agrees that, except as herein stated, no right, title, claim or easement to said road right-of-way is granted by the issuance of this permit and that if this Utility Facility is not placed within the allowable horizontal and vertical limits as listed in the general provisions of the Policy, it will be adjusted to comply with same without cost to the County, unless the variance from the Policy has been approved by the granting of the Permit pursuant to this Application.

The Applicant further understands that the Utility's engineering plant, or other personnel will be responsible for the staking and construction supervision of the work set out above and as shown on the attached plans.

Rankin County intends the following:

1. Cooperate with the Utility Company to avoid unnecessary conflicts in locating, constructing, and maintaining County Roads and Utilities.
2. Use legal means to see that Policy Standards, except to the extent of any variance shown on the plans filed herewith and approved, are complied with in the facility installation.
3. If the County Engineer or other authorized representative of the Board of Supervisors approves the drawings, sketches, and plans submitted by the Applicant, he shall so indicate by signing and dating the Permit Approval at the end of this Application, and the sketches, and plans are not approved, he shall promptly notify the applicant, and advise it of the reason or reasons. He will also act as the duly appointed representative of the Board of Supervisors and will give his approval to the completed work as being in the compliance with the location and standards shown in the Policy in this Agreement for the installation.
4. Should any term or provision of the Application Agreement conflict with the law of the State of Mississippi, the Mississippi Constitution, or the United States Constitution, or impair or deny to the Applicant or the County any right protected thereby, it shall be deemed amended to conform to said law or Constitution.

By submitting this Application, the Applicant **CERTIFIES** to Rankin County as follows:

1. Applicant has researched Mississippi 811 records and certifies that all existing utilities within the limits of the project that lie in the county right-of-way covered by this permit application are shown on this permit application, complete with type and owner of existing utility, and;
2. The owners of all existing utilities within the limits of the project that lie in the county right-of-way covered by this permit application have been provided with a copy of this permit application for informational purposes only, and;
3. That the proposed utility covered by this permit application will be installed at a minimum horizontal distance of eighteen inches (18") from any other existing utility OR, If eighteen inch (18") horizontal clearance is not maintained, Applicant agrees to waive any rights to compensation for repair of the proposed utility covered by this permit application for any non-negligent damage to the utility covered by this permit application caused by the operation and maintenance activities of any utility operator of an existing utility shown on this permit application that lies closer than eighteen inches (18") horizontally to the utility covered under this permit application; AND,

4. That Applicant waives any and all right to compensation from Rankin County for removal of, relocating of, or future damage caused by Rankin County to, any utility placed as a result of this Application.
5. Applicant will abide by each provision and term as reflected on the ~~Exhibit A~~ attached hereto and incorporated herein by reference.

WITNESS the signature of the Applicant this the 27th day of June, 2023.

Brittany Green
NAME

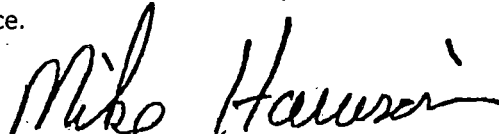
Permit Coordinator
TITLE

RANKIN COUNTY UTILITY PERMIT

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2. A copy of the approved utility permit application and a copy of this Permit must be placed in all vehicles utilized by Applicant and/or Contractor.
3. All Utilities must be buried to a depth that provides a minimum of 5 feet of cover over the utility. Any utilities found to have been located or relocated at a shallower depth shall be relocated to the proper depth by the Applicant at Applicant's sole expense within thirty (30) days from the date upon which the applicant is notified of the violation. Note that for utility placement or relocation resulting from a county road construction project, all utilities shall be buried to a depth that provides a minimum of 5 feet of cover over the utility based on the final grades achieved at completion of the road project. Utilities that are located or relocated in violation of these requirements shall subject Applicant to reimbursement of Rankin County for any and all damages incurred by Rankin County occasioned thereby. Any applicant failing to meet the requirements of this paragraph 3 or any other requirement of this permit shall be refused a permit in the future until such time as the violation has been cured or the damages reimbursed to the satisfaction of Rankin County.
4. Any Utility that crosses a county road must be incased.
5. The Applicant shall provide CAD FORMAT (or other appropriate digital format suitable for county use), AS BUILT DRAWINGS DEPICTING DESCRIPTION, LOCATION AND DEPTH OF ALL INSTALLED UTILITIES to the Rankin County Road Manager and the Rankin County Consulting Engineer. A ".pdf" version of as built drawings must be delivered to the Rankin County Administrator at project completion.

APPROVED this the 14th day of July, 2023. This Permit shall expire and become null and void _____ days from the date of approval and/or issuance.


RANKIN COUNTY ROAD MANAGER

Name of Applicant: James Smith
Location of Project: 636 Greenfield Station
Type of Utility: COMCAST CABLE

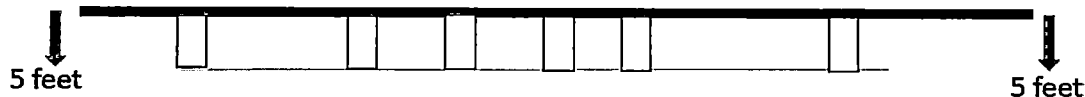
“EXHIBIT A”

Utility Contractor Requirements & Responsibilities:

- 1) Fill out a utility permit form entirely and include the following:
 - a) Permits in the back 8 foot Right of Way do not require detailed drawings, only an outline drawing of the project with enough detail to denote which side of the road the utility will be placed.
 - b) Detailed drawings are required when work is outside the back 8 foot of Right of Way and shall provide enough detail with dimensions from existing features so that the install location can be easily field reviewed.
 - c) Verification of utility easements for subdivision is the contractor's responsibility.
 - d) Submit entire utility permit package to Janice Dendy at adid@rankincounty.org

- 2) Once approved by the Board of Supervisors the Contactor will be notified via email from Janice Dendy.
 - a) After receiving the approved utility permit all correspondence will be utpermit@rankincounty.org
 - b) 48 hour notice form is required to [utpermit](mailto:utpermit@rankincounty.org) email address before the start date of work.
 - c) The point of contact must be knowledge of the permit and able to effectively communicate with the inspector.

- 3) Boring/Excavating Operations:
 - a) Operational days are only Monday through Friday.
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 - c) Cable placement must be marked.
 - d) Flat boring is the only boring authorized. No Rainbowing boring is allowed.
 - e) All excavators MUST be smooth mouthed buckets only (teeth buckets Not allowed).
 - f) One Boring Rig is allowed six pits within a 48-hour time frame.
 - g) Boring holes will only be at a depth of 5 feet
 - h) When not actively working open holes wrap with orange safety construction fencing.
 - i) **All task(s) should be completed by 5:pm during weekdays. All pits must be closed over the weekend and Holidays.**
 - j) Holes will be filled with compactable dirt or select material.
 - k) Anything impeding the roadway will be filled with crushed aggregate.



- 4) Upon completion of the work, as-built drawings in PDF format shall be submitted to the Rankin County Road Manager within 90 days of completed utility installation.
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- a) If damage occurs at worksite the permit will be suspended for 2 business days.
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- c) The third occurrence of damage at the worksite will result in termination of the utility permit, complete operational shutdown and equipment removal. The contractor will have to meet with the county Board a Supervisor for approval of future operations within the county.

Rankin County Utility Permit No. _____
(Assigned by Rankin County)

48-Hour Notice UTILITY PROJECT FORM

This form will be submitted to utpermit@rankincounty.org
or dropped off at
601 Marquette Rd, Brandon MS 39042

Project No. Assigned by Utility JB0001267791 (List one per form)

Project Title: MSG636-UG-COUNTY

Start Date of Project: WILL CALL WITHIN 48HRS OF START
(Must be notified 48 hours in advance of starting project and notified within 24 hours of completion)

Location of Project:

Road(s) involved: 636 Greenfield Station, Brandon, MS.

greenfield xing, winterfield ct, winterfield wy carrington dr, parkdale dr, barrington ct

Subdivision(s) where installed: _____

Contact Information for Project:

Project Manager: James E Smith Phone #: _____

Email: james_smith3@cable.comcast.com

Field Superintendent/Supervisor: BTR CLIFTON CALLAHAN Phone # 601-497-2339

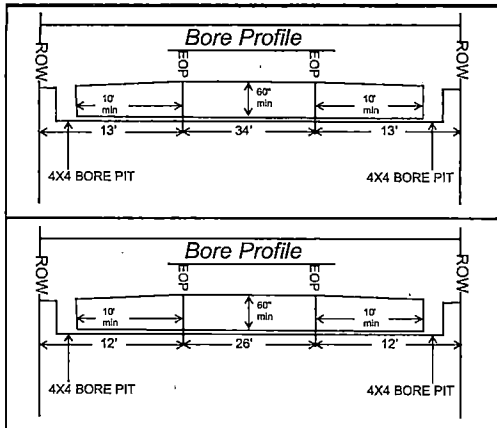
Office Phone Number: 601-497-2339 Cell #: 601-497-2339

Email: CLIFTON_CALLAHAN@BTRUSA.COM

Subcontractor JIMMY ANDREWS Phone #: 601-213-6509
(Responsible in the Field)

Rankin County point of contacts: EOC 601-825-1499, utpermit@rankincounty.org or Road Department 601-824-2424.

Attachment: 03-23-802 Comcast- Greenfield Station (19118 : Request for Approval of Comcast Permit No. JB0001267791 to Construct a Buried



NOTES:

- CONSTRUCTION TYPE: NEW BUILD
- COMCAST WILL FOLLOW ALL TRAFFIC CONTROL PER THE CURRENT EDITION OF THE MUTCD
- COMCAST WILL NOT DISTURB ANY PAVEMENT
- TRENCH AT MINIMUM DEPTH OF 60" AND WITHIN BACK 5' OF ROW
- ALL ROAD BORES WILL BE DIRECTIONAL BORE AT A MINIMUM DEPTH OF 60"
- NO LANES WILL BE BLOCKED BEFORE 9 AM OR AFTER 4 PM

**ABL PEDS EXISTING
IN BACK 5' OF ROW**

ALL WORK TO BE DONE
IN BACK 5' OF ROW

MATCH LINE A

UNDERGROUND LEGEND

- - PROPOSED UG
- - EXISTING CONDUIT
- - NUL (TRANSITION)
- - PEDESTAL
- - VAULT
- MH - MAN HOLE
- W - WATER
- P - POWER
- G - GAS
- A - ATT
- S - SEMC
- M - MCI
- S - SPECTRUM
- C - COMCAST
- - SIDEWALK
- DWB - DRIVEWAY BORE
- RB - ROAD BORE
- SWB - SIDEWALK BORE
- TR - TRENCH
- PT - PULL THROUGH
- BR - BORE

JOB# JB0001267791
 PERMIT# MSGS636-UG-COUNTY
 OPP NAME: 636 Greenfield Station,
 Brandon, MS
 OPP ADDRESS: 636 Greenfield
 Station, Brandon, MS

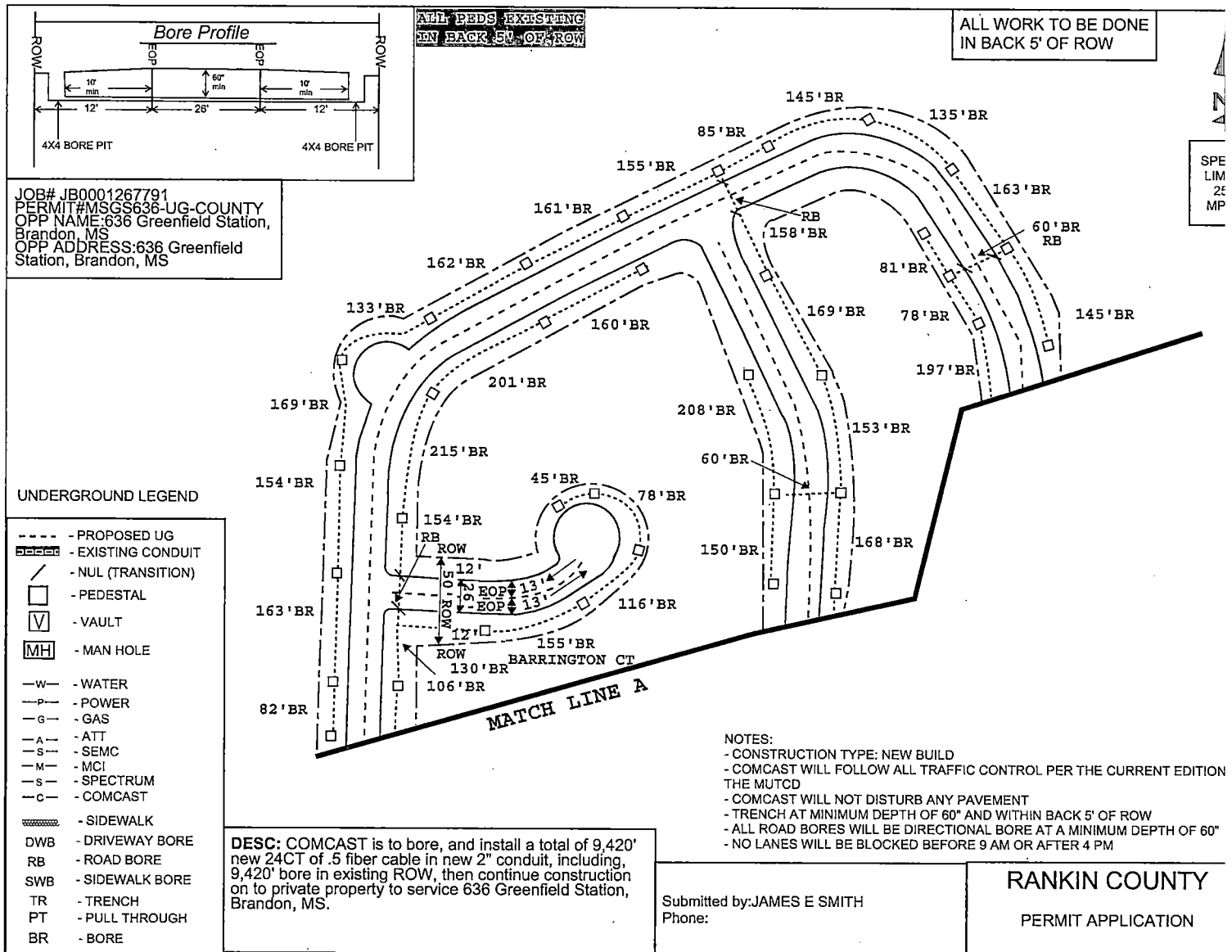
DESC: COMCAST is to bore, and install a total of 9,420' new 24CT of .5 fiber cable in new 2" conduit, including, 9,420' bore in existing ROW, then continue construction on to private property to service 636 Greenfield Station, Brandon, MS.

Submitted by: JAMES E SMITH
 Phone:

RANKIN COUNTY

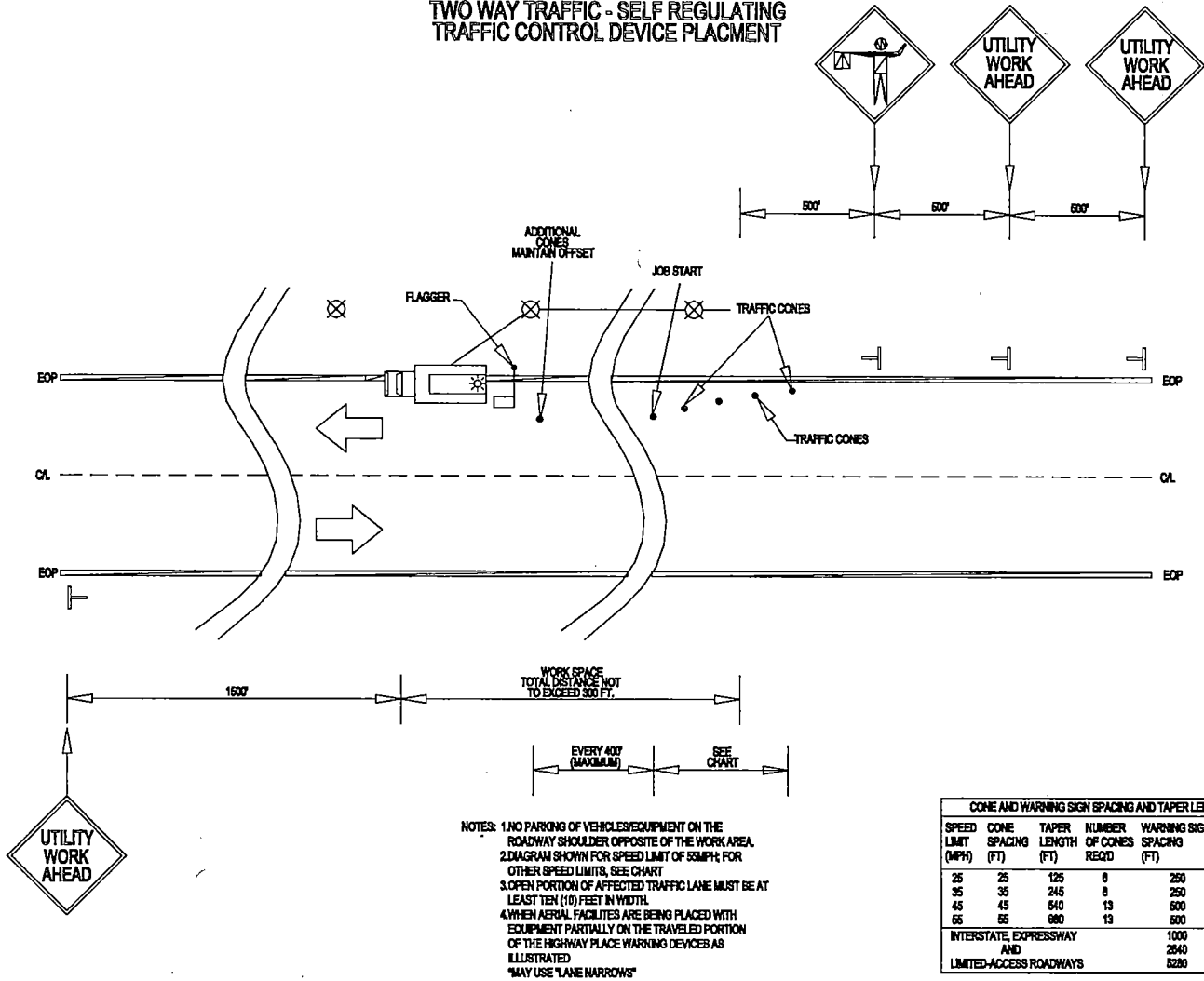
PERMIT APPLICATION

SPEI
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 25
 MPI

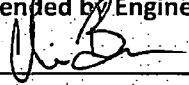
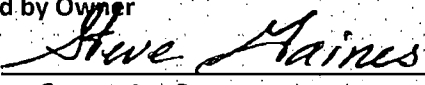




MOVING OPERATION TWO WAY TRAFFIC - SELF REGULATING TRAFFIC CONTROL DEVICE PLACEMENT



Contractor's Application for Payment

Owner: Rankin County Board of Supervisors Engineer: Engineering Service Contractor: Hemphill Construction Company, Inc. Project: Gunter Road Improvements Phase One Contract: _____	Owner's Project No.: _____ Engineer's Project No.: 07-R-8043 Contractor's Project No.: _____																								
Application No.: 8 Application Date: 6/16/2023 Application Period: From 4/1/2023 to 5/31/2023																									
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 70%;">1. Original Contract Price</td> <td style="width: 30%; text-align: right;">\$ 3,002,837.84</td> </tr> <tr> <td>2. Net change by Change Orders</td> <td style="text-align: right;">\$ -</td> </tr> <tr> <td>3. Current Contract Price (Line 1 + Line 2)</td> <td style="text-align: right;">\$ 3,002,837.84</td> </tr> <tr> <td>4. Total Work completed and materials stored to date (Sum of Column G Lump Sum Total and Column J Unit Price Total)</td> <td style="text-align: right;">\$ 2,029,912.57</td> </tr> <tr> <td>5. Retainage</td> <td></td> </tr> <tr> <td> a. 5% X \$ 2,026,892.57 Work Completed</td> <td style="text-align: right;">\$ 101,344.63</td> </tr> <tr> <td> b. 5% X \$ 3,020.00 Stored Materials</td> <td style="text-align: right;">\$ 151.00</td> </tr> <tr> <td> c. Total Retainage (Line 5.a + Line 5.b)</td> <td style="text-align: right;">\$ 101,495.63</td> </tr> <tr> <td>6. Amount eligible to date (Line 4 - Line 5.c)</td> <td style="text-align: right;">\$ 1,928,416.94</td> </tr> <tr> <td>7. Less previous payments (Line 6 from prior application)</td> <td style="text-align: right;">\$ 1,686,612.15</td> </tr> <tr> <td>8. Amount due this application</td> <td style="text-align: right;">\$ 241,804.79</td> </tr> <tr> <td>9. Balance to finish, including retainage (Line 3 - Line 4)</td> <td style="text-align: right;">\$ 972,925.27</td> </tr> </table>		1. Original Contract Price	\$ 3,002,837.84	2. Net change by Change Orders	\$ -	3. Current Contract Price (Line 1 + Line 2)	\$ 3,002,837.84	4. Total Work completed and materials stored to date (Sum of Column G Lump Sum Total and Column J Unit Price Total)	\$ 2,029,912.57	5. Retainage		a. 5% X \$ 2,026,892.57 Work Completed	\$ 101,344.63	b. 5% X \$ 3,020.00 Stored Materials	\$ 151.00	c. Total Retainage (Line 5.a + Line 5.b)	\$ 101,495.63	6. Amount eligible to date (Line 4 - Line 5.c)	\$ 1,928,416.94	7. Less previous payments (Line 6 from prior application)	\$ 1,686,612.15	8. Amount due this application	\$ 241,804.79	9. Balance to finish, including retainage (Line 3 - Line 4)	\$ 972,925.27
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9. Balance to finish, including retainage (Line 3 - Line 4)	\$ 972,925.27																								
Contractor's Certification The undersigned Contractor certifies, to the best of its knowledge, the following: (1) All previous progress payments received from Owner on account of Work done under the Contract have been applied on account to discharge Contractor's legitimate obligations incurred in connection with the Work covered by prior Applications for Payment; (2) Title to all Work, materials and equipment incorporated in said Work, or otherwise listed in or covered by this Application for Payment, will pass to Owner at time of payment free and clear of all liens, security interests, and encumbrances (except such as are covered by a bond acceptable to Owner indemnifying Owner against any such liens, security interest, or encumbrances); and (3) All the Work covered by this Application for Payment is in accordance with the Contract Documents and is not defective.																									
Contractor: _____ Signature: _____ Date: _____																									
Recommended by Engineer By:  Title: Project Engineer Date: 7/14/2023 Approved by Funding Agency By: _____ Title: _____ Date: _____	Approved by Owner By:  Title: Board President Date: 7/14/2023 By: _____ Title: _____ Date: _____																								

Progress Estimate - Unit Price Work

Contractor's Application for Payment

Owner:	Rankin County Board of Supervisors	Owner's Project No.:	
Engineer:	Engineering Service	Engineer's Project No.:	07-R-8043
Contractor:	Hemphill Construction Company, Inc.	Contractor's Project No.:	
Project:	Gunter Road Improvements Phase One		
Contract:			

Application No.: 8		Application Period: From 04/01/23 to 05/31/23		Application Date: 06/16/23							
A	B	C	D	E	F	G	H	I	J	K	L
Bid Item No.	Description	Contract Information				Work Completed		Materials Currently Stored (not in G) (\$)	Work Completed and Materials Stored to Date (H + I) (\$)	% of Value of Item (J/F) (%)	Balance to Finish (F - J) (\$)
		Item Quantity	Units	Unit Price (\$)	Value of Bid Item (C X E) (\$)	Estimated Quantity Incorporated in the Work	Value of Work Completed to Date (E X G) (\$)				
Original Contract											
1	Mobilization	1.00	LS	175,000.00	175,000.00	1.00	175,000.00		175,000.00	100%	-
2	Clearing and Grubbing	1.00	LS	134,220.39	134,220.39	1.00	134,220.39		134,220.39	100%	-
3	Removal of Pipe (All Type and Sizes)	740.00	LF	11.25	8,325.00	311.00	3,498.75		3,498.75	42%	4,826.25
4	Removal of Asphalt	17,500.00	SY	6.25	109,375.00	1,303.99	8,149.94		8,149.94	7%	101,225.06
5	Remove and Replace Mail Boxes	8.00	Each	225.00	1,800.00	-	-		-	0%	1,800.00
6	Unclassified Excavation	16,000.00	CY	6.85	109,600.00	8,901.88	60,977.88		60,977.88	56%	48,622.12
7	Muck Excavation	5,500.00	CY	10.75	59,125.00	3,579.00	38,474.25		38,474.25	65%	20,650.75
8	Borrow Excavation	12,810.00	CY	16.25	208,162.50	23,884.50	388,123.13		388,123.13	186%	(179,960.63)
9	Excess Excavation	4,000.00	CY	10.75	43,000.00	4,267.84	45,879.28		45,879.28	107%	(2,879.28)
10	Granular Material (610 Crushed Stone)	10,060.00	Ton	54.60	549,276.00	6,745.17	368,286.28		368,286.28	67%	180,989.72
11	Asphalt Surface Course	1,520.00	Ton	142.00	215,840.00	-	-		-	0%	215,840.00
12	Asphalt Base Course	3,966.00	Ton	120.00	475,920.00	162.09	19,450.80		19,450.80	4%	456,469.20
13	24" RCP Class IV	192.00	LF	90.00	17,280.00	152.00	13,680.00		13,680.00	79%	3,600.00
14	30" RCP Class IV	48.00	LF	106.00	5,088.00	-	-		-	0%	5,088.00
15	36" RCP Class IV	160.00	LF	120.00	19,200.00	72.00	8,640.00		8,640.00	45%	10,560.00
16	42" RCP Class IV	90.00	LF	191.00	17,190.00	96.00	18,336.00		18,336.00	107%	(1,146.00)
17	48" RCP Class IV	280.00	LF	212.00	59,360.00	280.00	59,360.00		59,360.00	100%	-
18	24" RCP Class IV FES	4.00	Each	1,242.00	4,968.00	2.00	2,484.00		2,484.00	50%	2,484.00
19	30" RCP Class IV FES	2.00	Each	1,424.00	2,848.00	-	-		-	0%	2,848.00
20	36" RCP Class IV FES	4.00	Each	2,000.00	8,000.00	2.00	4,000.00		4,000.00	50%	4,000.00
21	42" RCP Class IV FES	4.00	Each	2,767.00	11,068.00	8.00	22,136.00		22,136.00	200%	(11,068.00)
22	48" RCP Class IV FES	6.00	Each	3,249.00	19,494.00	6.00	19,494.00		19,494.00	100%	-
23	22x13 RCAP Class IV	56.00	LF	100.00	5,600.00	56.00	5,600.00		5,600.00	100%	-
24	51x31 RCAP Class IV	304.00	LF	229.00	69,616.00	304.00	69,616.00		69,616.00	100%	-
25	22x13 RCAP Class IV FES	2.00	Each	1,261.00	2,522.00	2.00	2,522.00		2,522.00	100%	-
26	51x31 RCAP Class IV FES	2.00	Each	3,103.00	6,206.00	2.00	6,206.00		6,206.00	100%	-
27	18" HDPE Pipe	100.00	LF	48.00	4,800.00	-	-		-	0%	4,800.00
28	24" HDPE Pipe	180.00	LF	66.50	11,970.00	-	-		-	0%	11,970.00
29	Concrete (Class B Minor Structures)	19.32	CY	1,950.00	37,674.00	19.32	37,674.00		37,674.00	100%	-
30	Reinforcement Steel	1,156.00	Pound	2.00	2,312.00	1,156.00	2,312.00		2,312.00	100%	-
31	Concrete Driveway	235.33	SY	85.00	20,003.05	-	-		-	0%	20,003.05
32	Traffic Control	1.00	LS	20,000.00	20,000.00	0.45	9,000.00		9,000.00	45%	11,000.00
33	Granular Material (610 Crushed Stone) for Traffic Control	1,500.00	Ton	68.00	102,000.00	3,202.59	217,776.12		217,776.12	214%	(115,776.12)
34	Remove and Reset Granular Material	8,000.00	SY	7.00	56,000.00	-	-		-	0%	56,000.00
35	Construction Staking	1.00	LS	15,000.00	15,000.00	0.20	3,000.00		3,000.00	20%	12,000.00
36	Type III Barricades	6.00	Each	1,450.00	8,700.00	6.00	8,700.00		8,700.00	100%	-
37	Additional Construction Signs	100.00	SF	6.00	600.00	-	-		-	0%	600.00
38	Temporary Traffic Markings (Continuous Yellow)	2.40	Mile	1,260.00	3,024.00	-	-		-	0%	3,024.00
39	Temporary Traffic Markings (Continuous White)	2.80	Mile	1,260.00	3,528.00	-	-		-	0%	3,528.00
40	Temporary Traffic Markings (Detail White)	350.00	LF	1.05	367.50	-	-		-	0%	367.50

Unit Price

EJCDC C-620 Contractor's Application for Payment
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Progress Estimate - Unit Price Work

Contractor's Application for Payment

Owner:	Rankin County Board of Supervisors	Owner's Project No.:	
Engineer:	Engineering Service	Engineer's Project No.:	07-R-8043
Contractor:	Hemphill Construction Company, Inc.	Contractor's Project No.:	
Project:	Gunter Road Improvements Phase One		
Contract:			

Application No.: 8		Application Period: From 04/01/23 to 05/31/23		Application Date: 06/16/23							
A	B	C	D	E	F	G	H	I	J	K	L
Bid Item No.	Description	Contract Information			Value of Bid Item (C X E) (\$)	Work Completed		Materials Currently Stored (not in G) (\$)	Work Completed and Materials Stored to Date (H + I) (\$)	% of Value of Item (I / F) (%)	Balance to Finish (F - J) (\$)
		Item Quantity	Units	Unit Price (\$)		Estimated Quantity Incorporated in the Work	Value of Work Completed to Date (E X G) (\$)				
41	Thermoplastic Edge Stripe (Continuous White 90 Mils)	2.40	Mile	6,087.00	14,608.80	-	-	-	-	0%	14,608.80
42	Thermoplastic Traffic Stripe (Continuous Yellow 120 Mils)	2.10	Mile	6,507.00	13,664.70	-	-	-	-	0%	13,664.70
43	Thermoplastic Traffic Stripe (Skip Yellow 120 Mils)	0.25	Mile	3,778.00	944.50	-	-	-	-	0%	944.50
44	Thermoplastic Detail Marking White	672.00	LF	4.20	2,822.40	-	-	-	-	0%	2,822.40
45	Permanent Traffic Signs	170.00	SF	35.00	5,950.00	-	-	-	-	0%	5,950.00
46	U Section Sign Post	340.00	LF	27.50	9,350.00	-	-	-	-	0%	9,350.00
47	Remove and Relocated Fire Hydrant Assembly	2.00	Each	2,634.00	5,268.00	2.00	5,268.00	-	5,268.00	100%	-
48	6" Gate Valve	4.00	Each	1,192.00	4,768.00	2.00	2,384.00	-	2,384.00	50%	2,384.00
49	6" C900 Water Main	1,240.00	LF	34.00	42,160.00	1,851.00	62,934.00	-	62,934.00	149%	(20,774.00)
50	Reconnect Water Meter	1.00	Each	1,500.00	1,500.00	1.00	1,500.00	-	1,500.00	100%	-
51	Connect 6" Water Main	2.00	Each	5,596.00	11,192.00	10.00	55,960.00	-	55,960.00	500%	(44,768.00)
52	Connect 2" Water Main	2.00	Each	2,367.00	4,734.00	-	-	-	-	0%	4,734.00
53	Utility Allowance	1.00	LS	75,000.00	75,000.00	1.18	72,400.00	-	72,400.00	97%	2,600.00
54	Temporary Silt Fence	15,000.00	LF	2.95	44,250.00	9,961.00	29,384.95	-	29,384.95	66%	14,865.05
55	Temporary Wattles	2,500.00	LF	4.85	12,125.00	816.00	3,957.60	-	3,957.60	33%	8,167.40
56	Temporary Seeding	15.30	Acre	880.00	13,464.00	0.56	492.80	-	492.80	4%	12,971.20
57	Vegetative Material for Mulch	30.60	Ton	275.00	8,415.00	-	-	-	-	0%	8,415.00
58	Temporary Rip Rap for Erosion Control	500.00	Ton	89.25	44,625.00	96.10	8,576.93	-	8,576.93	19%	36,048.07
59	Seeding	15.30	Acre	880.00	13,464.00	-	-	-	-	0%	13,464.00
60	Rip Rap 200lb	250.00	Ton	85.00	21,250.00	219.01	18,615.85	-	18,615.85	88%	2,634.15
61	Filter Fabric for Rip Rap	255.00	SY	4.00	1,020.00	2,099.86	8,399.44	-	8,399.44	823%	(7,379.44)
62	Geotextile Fabric	5,700.00	SY	2.00	11,400.00	2,211.09	4,422.18	-	4,422.18	39%	6,977.82
63	Concrete for Paved Ditches	12.00	CY	1,100.00	13,200.00	-	-	-	-	0%	13,200.00
64	Geotextile Ditch Liner	1,200.00	SY	3.00	3,600.00	-	-	-	-	0%	3,600.00
Original Contract Totals					\$ 3,002,837.84		\$ 2,026,892.57	\$	\$ 2,026,892.57	67%	\$ 975,945.27

Unit Price

EJCDC C-620 Contractor's Application for Payment
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**RESOLUTION APPROVING A CONDITIONAL USE PERMIT FOR MICHAEL HAJJ,
136 BELLA FLEUR DR, FLORENCE, MS 39073**

WHEREAS, Michael Hajj did file a petition for a conditional use permit to construct a 1,200 square foot home with metal siding at 136 Bella Fleur Drive, Florence, MS 39073; and

WHEREAS, all notice requirements of the Zoning Ordinance of Rankin County were accomplished and a public hearing was held on July 14, 2023, as required; and,

WHEREAS, The Planning Commission upon conclusion of the scheduled meeting on June 29, 2023 adopted a motion authorizing the Planning Staff to publish notice of public hearing for the request to construct a 1,200 square foot home with metal siding at 136 Bella Fleur Drive, Florence, MS 39073

WHEREAS, the Board of Supervisors of Rankin County, Mississippi, have the final authority with regard to all matters involving the Zoning Ordinance; and

WHEREAS, the Board of Supervisors are fully familiar with the request and the area involved in the request; and

BE IT RESOLVED by the Board of Supervisors of Rankin County, Mississippi that the request to construct a 1,200 square foot home with metal siding at 136 Bella Fleur Drive, Florence, MS 39073, is hereby granted and such action is taken pursuant to the findings of fact set out as follows:

- 1. The Board of Supervisors of Rankin County, Mississippi, have the final authority with regard to all matters involving the Zoning Ordinance.**
- 2. The recommendation of the Planning Commission is advisory in nature.**
- 3. The Board of Supervisors used their common knowledge and familiarity with the subject property and the surrounding neighborhood in determining its findings contained in this order.**
- 4. This action will promote the general welfare of Rankin County and will not adversely affect adjacent property. Future projects within the designated area will remain subject to the Zoning Ordinance and approval of site plans or other matter will allow the County to continue to monitor the area.**
- 5. The granting of this action does not relieve this request from compliance with any applicable law, court order, covenants or contracts.**
- 6. The conditional use permit is approved with the following conditions:**

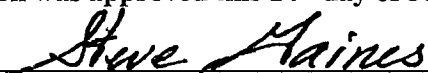
- The property shall not be further subdivided without the expressed permission of the Rankin County Board of Supervisors.
- No mobile homes, manufactured housing, or modular home shall be located on the property.
- The 1,200 square foot structure is a temporary dwelling. A permanent dwelling containing a minimum heated and cooled area of 2,200 square feet must be constructed within three years of the date of the Conditional Use Permit Approval (July 14, 2026)
- When the permanent dwelling is complete and occupied, a change of occupancy permit is required to remove the living quarters and convert the 1,200-sf structure to an attached garage.
- The property must be maintained in a clean and orderly manner at all times.
- The conditional use granted shall be withdrawn by the Board of Supervisors in the event the Board of Supervisors makes a finding in the future that the condition of the subject property constitutes a public nuisance pursuant to Miss. Code Ann. Section 19-5-105 or pursuant to those provisions of the International Property Maintenance Code made applicable to real property situated in Rankin County.

The foregoing Resolution, having been reduced to writing, Supervisor Morrison moved that said Resolution be adopted. Supervisor Calhoun seconded the motion. The vote was as follows:

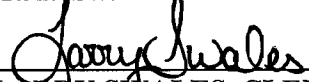
Supervisor Morrison voted:	AYE
Supervisor Cross voted:	AYE
Supervisor Calhoun voted:	AYE
Supervisor Gaines voted:	AYE
Supervisor Bishop voted:	AYE

Where upon the President of the Board declared the motion carried and the resolution approved and adopted.

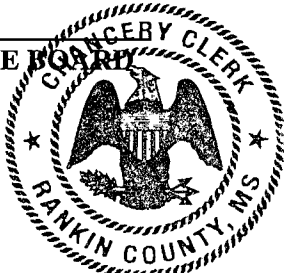
The foregoing resolution was approved this 14th day of July, 2023.


 STEVE GAINES, PRESIDENT
 RANKIN COUNTY BOARD OF SUPERVISORS

ATTEST:


 LARRY SWALES, CLERK OF THE BOARD

by: 



**RESOLUTION APPROVING A CONDITIONAL USE PERMIT FOR OLD SOUTH
EXCAVATION, LLC**

WHEREAS, Old South Excavation, LLC did file a petition for a conditional use permit to expand the surface mining operation by mining an additional 13.32 acres of parcel K8-32, Rankin Road, Brandon, MS; and,

WHEREAS, all notice requirements of the Zoning Ordinance of Rankin County were accomplished, and a public hearing was held on July 14, 2023, as required; and,

WHEREAS, The Planning Commission upon conclusion of the scheduled meeting on June 29, 2023, adopted a motion authorizing the Planning Staff to publish notice of public hearing for the request to expand the surface mining operation on Rankin Road, Brandon, MS

WHEREAS, the Board of Supervisors of Rankin County, Mississippi, have the final authority with regard to all matters involving the Zoning Ordinance; and

WHEREAS, the Board of Supervisors are fully familiar with the request and the area involved in the request; and

BE IT RESOLVED by the Board of Supervisors of Rankin County, Mississippi that the request to expand the surface mining operation on Rankin Road, Brandon, MS, is hereby granted and such action is taken pursuant to the findings of fact set out as follows:

- 1. The Board of Supervisors of Rankin County, Mississippi, have the final authority with regard to all matters involving the Zoning Ordinance.**
- 2. The recommendation of the Planning Commission is advisory in nature.**
- 3. The Board of Supervisors used their common knowledge and familiarity with the subject property and the surrounding neighborhood in determining its findings contained in this order.**
- 4. This action will promote the general welfare of Rankin County and will not adversely affect adjacent property. Future projects within the designated area will remain subject to the Zoning Ordinance and approval of site plans or other matter will allow the County to continue to monitor the area.**
- 5. The granting of this action does not relieve this request from compliance with any applicable law, court order, covenants, or contracts.**
- 6. The conditional use permit is approved with the following conditions:**
 - Hours of operation: Monday – Saturday 7:00 a.m. - 7:00 p.m. during Central Daylight Time and 8:00 a.m. - 5:00 p.m. during**

Central Standard Time. No Sunday operations of any kind are permitted.

- Keep a water truck on site for dust control, if needed.
- Post "Trucks Entering Highway" Signs.
- Trucks to use Bridges Road to enter and exit mine.
- Sweep Rankin Road daily, minute to minute, to keep loose material off the road.

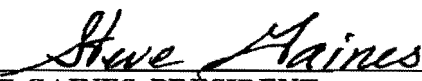
The foregoing Resolution, having been reduced to writing, Supervisor Gaines moved that said Resolution be adopted. Supervisor Bishop seconded the motion.

The vote was as follows:

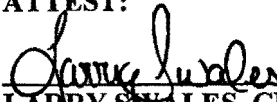
Supervisor Morrison voted:	AYE
Supervisor Cross voted:	AYE
Supervisor Calhoun voted:	AYE
Supervisor Gaines voted:	AYE
Supervisor Bishop voted:	AYE

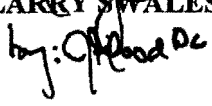
Where upon the President of the Board declared the motion carried and the resolution approved and adopted.

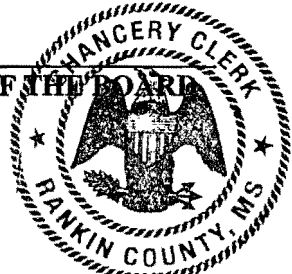
The foregoing resolution was approved this 14th day of July 2023.


 STEVE GAINES, PRESIDENT
 RANKIN COUNTY BOARD OF SUPERVISORS

ATTEST:


 LARRY SWALES, CLERK OF THE BOARD

by: 



**BEFORE THE BOARD OF SUPERVISORS
OF RANKIN COUNTY, MISSISSIPPI**

**AN ORDINANCE REGULATING SMALL CELL TECHNOLOGY IN
UNINCORPORATED RANKIN COUNTY, MISSISSIPPI**

**BE IT ORDAINED BY THE BOARD OF SUPERVISORS OF RANKIN COUNTY,
MISSISSIPPI:**

SECTION 1. The Rankin County Board of Supervisors is authorized by Miss. Code Ann. Section 19-3-40, et seq., to adopt regulations applicable to providers of public utilities including communications facilities contemplated under federal law. The regulations adopted hereby promote the public health, safety and welfare of, and are in the best interest of, the citizens of Rankin County, Mississippi,

SECTION 2. Definitions.

The terms below have the following meanings for purposes of this ordinance.

(A) "Abandonment" or "Abandon(s)" means that, following the placement of DAS and/or Small Cell Technologies Facilities (and associated Accessory Equipment) or Support Structures in the County pursuant to a permit issued to a Provider or an Applicant, any of the following has occurred:

- (1) for any reason the Facilities cease to be used to transmit signals, data or messages or otherwise be used for their intended purposes for a period of six (6) months or more;
- (2) the County revokes the permit for placement and use of those Facilities due to nonpayment of applicable fees, the failure of the Provider or Applicant to comply with conditions in the permit or in this ordinance concerning them, or other valid reason; or
- (3) the Provider or Applicant fails to perform any of its responsibilities, obligations and requirements in this ordinance or in a permit that relate to the installation, construction, maintenance, use, operation or relocation of the Facilities, Accessory Equipment or Support Structures, and that breach remains uncured for a period of thirty (30) days after the County provides notice of the breach to the Provider or Applicant.

(B) "Accessory Equipment" means any equipment other than an antenna that is used in conjunction with DAS and/or Small Cell Technology Facility arrangements. This equipment may be attached to or detached from a DAS and/or Small Cell Technology Wireless Support Structure, and includes, but, is not limited to, cabinets, optical converters, power amplifiers, radios, DWDM and CWDM multiplexers, microcells, radio units, fiber optic and coaxial cables, wires, meters, pedestals, power switches, and related equipment on a Support Structure. The term does not include the structure or improvements on, under, or within which the equipment is collocated, wireline backhaul facilities, coaxial or fiber optic cable that is between wireless support structures or utility poles or coaxial or fiber optic cable that is otherwise not immediately adjacent to, or directly associated with, an antenna.

(C) "Antenna" means communications equipment that transmits and receives electromagnetic

radio signals, is attached to a DAS and/or Small Cell Technology Wireless Support Structure and is used to communicate wireless service.

(D) "Applicant", whether singular or plural, means a Personal Wireless Service Provider, Wireless Infrastructure provider, or an entity (including one that is not a Provider) that is authorized by a Personal Wireless Service Provider to apply for or receive a permit to install, construct, manage, modify or maintain a DAS and/or Small Cell Technology Facility and related Accessory Equipment or Support Structure in the County, or an entity certificated by the Mississippi Public Service Commission to provide telecommunication service.

(E) "Application" means a formal request submitted to the County for a permit to install, construct, modify or maintain a DAS and/or Small Cell Technology Facility and related Accessory Equipment or Support Structure.

(F) "County" means Rankin County, Mississippi.

(G) "County Board of Supervisors" means the Rankin County Board of Supervisors.

(H) "County Community Development Director" means the person appointed by the Board of Supervisors as the Director of the Office of Community Development, which is responsible for the administration and enforcement of this ordinance.

(I) "Collocation" means the placement or installation of a new DAS and/or Small Cell Wireless Technology Facility or related Accessory Equipment on an existing pole or other Support Structure that is owned, controlled or leased by a utility, the County, or other person or entity.

(J) "DAS" or "Distributed Antenna System" is a network of spatially separated Antenna sites connected to a common source that provides wireless service within a geographic area or structure.

(K) "Distributed Antenna System Facilities and/or Small Cell Technology Facility(ies)" or "Facilities", whether singular or plural, means and includes the following types of structures: (a) antenna; and (b) associated Accessory Equipment.

(L) "Personal Wireless Service Provider" or "Provider" means an entity that provides personal wireless communication services to the public or citizens of the County on a commercial basis and is authorized by the FCC to provide those services.

(M) "Private Property" means real property located in the County that does not lie within the Right of Way.

(N) "Right of Way", whether singular or plural, means the surface and space in, upon, above, along, across, over and below any public streets, avenues, highways, roads, courts, lanes, alleys, boulevards, ways, sidewalks, and bicycle lanes, including all public utility easements, as the same now or may hereafter exist, that are within unincorporated County and under the jurisdiction of the County. This term shall not include county, state or federal rights of way or any

property owned by any person or entity other than the County.

(O) "Support Structure" or "DAS and/or Small Cell Technology Wireless Support Structure," whether singular or plural, means a freestanding structure designed or used to support, or capable of supporting, DAS and/or Small Cell Technology Facilities, including, but not limited to, utility poles, street light poles, traffic signal structures, rooftops, attics, or other enclosed or open areas of a building or accessory structure, a sign, or a flag pole.

(P) "Stealth Technology" means a method(s) of concealing or minimizing the visual impact of a DAS and/or Small Cell Technology Facility (and associated Accessory Equipment) and Support Structure by incorporating features or design elements which either totally or partially conceal such Facilities or equipment. The use of these design elements is intended to produce the result of having said Facilities and associated structures blend into the surrounding environment and/or disguise, shield, hide or create the appearance that the Facilities are an architectural component of the support structure.

(Q) "Wireless Infrastructure Provider" means any person, including a person authorized to provide telecommunications service in the state, that builds or installs wireless communication transmission equipment, wireless facilities or wireless support structures, but that is not a wireless services provider.

SECTION 3. Permit Required to Place DAS and/or Small Cell Technology Facilities.

The application process for locations within County Right of Way follow herein. The application process for locations on private property, to include additions to existing structures on private property, are subject to the guidelines of this Ordinance, as well as review by the County's Road Manager and Consulting Engineer, and shall also be subject to any applicable construction permitting processes.

(A) Provider or Applicant must obtain an infrastructure permit from the County before placing, installing, constructing, or operating any DAS and/or Small Cell Technology Facility (and associated Accessory Equipment) on any Support Structure that is located on the Right of Way, or substantially modifying the position or characteristics of any such existing Facility thereon.

(B) Permits are to be filed with the Office of Community Development along with payment of the applicable permit application fee. Applications that are found to warrant a waiver or discount of the permit application fee will be handled as a reimbursement after the fact.

(C) The Director of Community Development (the "Director"), or his designee, will review and process any request for a permit. The Director will determine whether the application is complete and whether the proposed facilities comply with the guidelines herein and whether review by any other person should be required. All requests for permits will be placed on an agenda maintained by the Rankin County Board of Supervisors at a regular meeting thereof for approval.

(D) For complete applications, the county will respond with a final determination of approval or denial within 60 days of submission for colocated applications, whether individual or batched, and within 90 days of submission for new locations, whether individual or batched. There shall be no more than five (5) items of infrastructure submitted on any one application.

(E) If/when applications are determined to be materially incomplete, the county will notify the applicant within 30 days of their submission.

(F) If/when applications are denied due to non-compliance, the county will notify the applicant in writing of the specific non-compliant attribute(s). The applicant shall have thirty (30) days in which to submit amendments to its application to cure any deficiency without incurring additional application fees and the review process will restart with the timeline set forth in subparagraph (D) starting afresh.

(G) Upon approval of an application, the permit will be processed and prepared for pick-up. The applicant may pay the related license fee specified herein and pick up the infrastructure permit at the Office of Community Development.

(H) Permits for the construction of new facilities or the placement of colocated equipment shall be good for six (6) months following issuance of a permit whereupon the lapse of which the permit shall be deemed revoked without further notice.

(I) Each application for a permit shall contain the following:

(1) Site Plan and structural drawings stamped by an engineer licensed in the State of Mississippi depicting the type of Facilities, Support Structure, and means and points at which such Facilities and associated Accessory Equipment will be attached to a Support Structure. The Site Plan shall depict in significant detail the location of all existing utilities and infrastructure within 300 feet of the proposed site;

(2) Map(s) designating with specificity the location(s) of the requested Facilities and all other existing or proposed locations within 1,000 feet;

(3) The geographic coordinates of all existing antenna and other proposed Facilities within the County;

(4) If the Facilities will be located on a Support Structure on the Right of Way that is owned by any entity other than the County or the Applicant, a copy of any license, lease, agreement or other documentation evidencing that the owner of that Support Structure authorizes the Facilities to be attached thereto or agrees in principle to authorize that attachment.

(5) If the Applicant requests permission to place Facilities on a new Support Structure, include the substantiation therefore required by Section 4(A) in this ordinance.

(6) Photo-simulated post-construction renderings depicting the proposed facilities and accessory equipment, including any/all equipment cabinets, ancillary structures, coloration, and landscaping.

(7) Demonstrated ability and financial resources to restore the subject area to its preexisting condition following installation if/when the proposed installation will disturb conditions on the Right of Way.

(8) A statement signed on behalf of Applicant by an individual with authority to legally bind the Applicant to comply fully and fulfill said Statement substantially reading as follows: "Applicant understands and agrees that, within thirty (30) days following notification by County that all facilities permitted for installation by County pursuant to this Application must be relocated, at the sole discretion of the County, at the sole expense of Applicant and that, upon failure of Applicant to relocate said facilities within thirty (30) days from the date of notification, the County will cause the removal thereof without further notice and Applicant shall be solely responsible for all costs, damages, charges, including reasonable attorneys fees, occasioned thereby."

(9) A statement signed on behalf of Applicant by an individual with authority to legally bind the Applicant to comply fully and fulfill said Statement substantially reading as follows: "Applicant understands and agrees that, for any facility placed within the public right of way maintained by County, Applicant waives any and all right of recovery, if any, against the County for any damage to said facility caused by or on behalf of County in the conduct of activities within the public right of way."

(10) Certificate(s) of insurance, or of self-insurance, evidencing that it has obtained and will maintain the following types of insurance in connection with its operations on or use of the Right of Way:

(a) Commercial General Liability coverage insuring the risk of claims for damages to persons or property arising from or related to the installation, construction, maintenance, operation or any use of Facility or Support Structure placed on or along the Right of Way by the Applicant (or any of their contractors) with minimum limits of \$1,000,000 per occurrence and \$2,000,000 aggregate; and

(b) Workers Compensation Insurance as required by statute. The required General Liability coverage shall include the County as an additional insured, and may be provided through a combination of a primary and umbrella excess policies. All required insurance policies shall be furnished by insurers who are eligible to transact business in the State of Mississippi and are rated at least A-VII by AM Best. Following initial installation, if any changes in coverage occur, the Applicant shall furnish the County a new Certificate indicating that the above-noted coverage remains and will remain in effect. In lieu of the insurance requirements above, an Applicant may provide a certificate of self-insurance sufficient to satisfy the above amounts.

SECTION 4. Standards and Aesthetic Guidelines.

The following are the standards and aesthetic guidelines with which proposed facilities shall comply:

- (A) Collocation. To the extent practical, all Facilities and associated Accessory Equipment that are placed in the County shall be attached to a pre-existing Support Structure that is owned, controlled or leased by a provider, utility, franchisee, the County or other entity. If the Applicant demonstrates that no collocation opportunities exist in the area where need for a facility exists, the Applicant may apply to install a new pole or other Support Structure in that area for purposes of constructing the Facilities. Documentation may include written evidence that no practical collocation opportunity exists and which demonstrates that the Applicant has been unsuccessful after taking all commercially reasonable actions to achieve collocation in the requested location or area.
- (B) Generally, locations should be designed to accommodate a future sidewalk where none currently exists. Though sites will vary, standard design will include a minimum 3' grass or landscape strip from the back of the curb and a minimum 5' sidewalk. Poles should be placed at the back of the ROW where other conditions or standards do not conflict.
- (C) New poles proposed in the ROW should be placed in line with existing poles within the ROW unless placement conflicts with the placement requirement in 4(B).
- (D) For facilities attached to a utility pole or other Support Structure in the Right of Way, no antenna or other part of the facility shall extend more than ten (10) feet above the height of such Support Structure or beyond the maximum height established in the Zoning Ordinance for such structure. If the facility includes an antenna array, the array shall be flush mounted within six (6) inches of the support structure or be contained in a canister that is a continuation of the diameter of the support structure, and the array colored to match the support structure. All facilities shall be installed in such a way as to provide a smooth, tapered transition between poles and shrouded equipment. No cabling or wiring shall be strapped to or otherwise protruding or visible from any pole or equipment, the same to remain concealed and/or shrouded.
- (E) The facility shall be no closer than five - hundred (500) feet as compared to any other permitted location for similar facilities in the Right of Way, whether free standing, or collocated.
- (F) Except as stated herein, the Accessory Equipment shall, be placed at least twelve (12) feet above the ground and limited to six (6) cubic feet for each applicant's equipment on a given support structure and limited to twenty-eight (28) cubic feet cumulatively. Alternatively, accessory equipment may be installed underground without size limitation. In the discretion of the Director, the county may require that accessory equipment be housed and appropriately concealed at ground level in order to protect the aesthetic character of the area.
- (G) Except as specified otherwise herein or in the discretion of the Director, poles shall be metal

with a black, powder coated paint/finish. All equipment thereon shall be of the same finish.

- (H) Locations in areas that contain utility or light poles of a specific ornamental design or that are within 500 feet of such a pole in the ROW will require facility designs that mirror the ornamental features of that area.
- (I) Facilities (including the Accessory Equipment) shall not be illuminated unless required by applicable laws and regulations.
- (J) The display of logos, branding, or the like on the facilities in any way that may be construed as advertising is prohibited.
- (K) An installation shall not cause harm to the public or pose any undue risk to public safety, as validated through a means of industry certified reports for EMF exposure limits.
- (L) Site design shall not interfere with sight triangles at intersections, vehicular traffic, passage of pedestrians, or other use of the Right of Way by the public.
- (M) Structures and facilities, either in their installation or continued operation shall in no way interfere with the telecommunications capabilities of emergency responders or any public safety personnel.
- (N) Facility height including antenna array shall not exceed 50 feet in any instance. Structures on which facilities are mounted shall not be 10% taller than other adjacent structures or shall not extend the structure on which they are located more than 10%. The county will seek to ensure that facility height, including antenna array does not exceed the height of any ornamental poles in the vicinity.
- (O) Undergrounding Requirements. In areas where site plans have dictated that utilities be placed underground, accessory equipment shall likewise only be allowed underground. In areas where there are no overhead powerlines or other overhead wires in the ROW, but the standard for other utility accessory equipment is a concealed box at ground level, the same shall be allowed for small cell accessory equipment.

SECTION 5. Additional Requirements.

- (A) If construction or installation are not completed within six (6) months following the approval of the application, the permit will terminate and the applicant be required to remove any partially installed equipment. The county may hold applications for the same or nearby locations until it is known whether full installation/construction on an active permit is completed. Permit application fees shall be non-refundable.
- (B) All Facilities and associated Support Structures shall be installed, erected, maintained and operated in compliance with applicable federal and state laws and regulations, including, but not limited to, regulations of the FCC. The Director may require a copy of any state or federal permit.
- (C) Following the installation of any Facilities and associated Support Structures, the

Provider or Applicant shall furnish the County Clerk a written certification from a licensed professional engineer in the State of Mississippi stating that those structures have been inspected and are being maintained, operated and used in compliance with all applicable laws and regulations, including those of the FCC that pertain to the transmission of wireless communication signals. If Support Structures should fail at any time to comply with applicable laws and regulations, the Provider or Applicant, at either of their expense, shall cause those structures to be brought into compliance with said laws and regulations immediately or same shall cease all personal wireless service operations.

(D) The Facilities and associated Support Structures must at all times be maintained in good and safe condition.

(E) Each Applicant or Provider that applies for a permit to place Facilities (including the Accessory Equipment) and Support Structures within the public Right of Way and installs and utilizes those structures shall defend, indemnify and hold the county and its employees or officials, harmless from all demands, losses, expenses (including attorney's fees and court costs), claims for personal injury or property damage, judgments or liabilities of any type that may be asserted or claimed against the county (or its employees or officials) by any third person, firm or entity that arise out of or relate in any manner to the following:

(1) the installation, construction, maintenance, use or operation of the permitted Facilities, Accessory Equipment or any Support Structure on or about the Right of Way; and/or

(2) the failure of the Provider or Applicant to perform any of their respective responsibilities, obligations and permit requirements in this ordinance. Notwithstanding the foregoing, the Provider or Applicant shall not be obligated to indemnify the county for county claims resulting from the sole negligence or willful acts of the county (or its representatives).

(F) Franchise Agreements for Other Uses of Right of Way. This ordinance regulates the placement of DAS and/or Small Cell Technology Facilities (and associated Accessory Equipment) on or in the immediate vicinity of Support Structures that are located or proposed to be located on the Right of Way. No provision in this ordinance is intended to permit, regulate or authorize the placement by a Provider or Applicant of fiber optic lines, coaxial cable, switches, pedestals or networking equipment of any type that is used to transport telecommunication signals, data or messages between Support Structures or between any other points on the Right of Way. In the event any such Provider or Applicant desires to place telecommunications equipment or Facilities along the Right of Way at points not regulated by this ordinance, the County may enter into franchise or similar agreement that authorize, govern and apply to such use of other locations on or along the Right of Way.

(G) Prior to December 31st of each year, any provider or applicant shall provide the Director with the location and geographic coordinates of each of its Facilities and/or Support Structures located within unincorporated County.

(H) To facilitate the coordination and co-location of DAS Facilities and/or Small Cell Technology Facilities, any applicant or provider shall within thirty (30) days of a written request by the Director, provide a copy of their respective DAS and/or Small Cell Technology Facility master plan for the location of DAS Facilities and/or Small Cell Technology Facilities in unincorporated County.

SECTION 6. Compensation.

(A) Permit and License Fees. The Applicant for a permit to place Facilities and associated Support Structures on the Right of Way shall pay the following types of fees:

(1) Permit Applications.

(a) New Support Structure: A permit application fee of \$1,000 for the first structure and \$500 each for additional structure up to a total of five (5) in a batched application, assuming that the engineered specifications for each structure on the application are the same (based on the structure itself). Each location in a batched application shall be required to receive a unique permit per location.

(b) Co-Locations: A permit application fee of \$500.00 for collocated attachment or attachment to other existing structures. Application may include a batch of five (5) locations.

(c) Combined Batches: A permit application that includes both new structures and co-locations will incur a fee of \$1,000 for the first new structure, \$500 for each additional new structure of the same specifications, \$1,000 for each additional new structure of differing specifications, and no cost for co-locations that do not take the total of all types/locations.

(2) an annual license fee per each Support Structure on the Right of Way pertaining to the ongoing use of public property as enumerated below.

(B) Annual License Fee Amount. As compensation for the benefits and privileges under this Permit and in consideration of permission to use the ROW of the County, the Provider or Applicant shall pay as an Annual license fee to the County, through the duration of this permit, \$270.00 per small cell facility.

(C) Annual License Fee Payments. Payment of the annual license fee is due and payable to the Rankin County Office of Community Development prior to the Provider/Applicant picking up the approved permit and is not prorated. Subsequent payments are due to Rankin County on the first day of January every year.

(D) Annual License fee payments not received by the County on or before the due date shall be assessed interest of 1% per month commencing on the first day after the due date. Failure to make full payment including applicable interest charges, after ten days' notice, shall constitute a violation of this Permit. In addition, Provider/Applicant shall be responsible for payment of court costs and reasonable attorneys fees occasioned by collection action instituted by County to collect unpaid fees.

SECTION 7. Abandonment of Facilities on Right of Way.

(A) If a Provider or Applicant abandons any Facility (including the Accessory Equipment) or an associated Support Structure (collectively "Facilities" for purposes of this Ordinance) that is located on the Right of Way, the following rights and obligations shall exist. The County may require the Provider or Applicant, at their expense, to remove and reclaim the abandoned Facilities within six (6) months from the date of written notice of abandonment given by the County to them and to reasonably restore the condition of the property at which the Facilities are located to that existing before they were installed. If the Provider or Applicant fails to remove and reclaim its abandoned Facilities within such six (6) month period and the Facilities are located on the Right of Way, the County shall have the rights to:

- (1) remove them and charge its expense of any such removal operation to the account of the Provider or Applicant,
- (2) at the County's discretion, either resell the abandoned Facilities to a third party or dispose and salvage them; and
- (3) charge any expense incurred by the County to restore the Right of Way to the account of the Provider or Applicant.

SECTION 8. Non-Applicability.

The placement of an antenna(s), facilities or equipment related to the following types of wireless communication services are exempt from regulation under this ordinance:

(A) amateur radio service that is licensed by the FCC if the facilities related thereto are not used or licensed for any commercial purpose; and

(B) facilities used by any federal, state or local government or agency to provide safety or emergency services. Further, the provisions in this Ordinance are supplemental to, and not intended to alter, affect or modify any other provisions in the County that may be applicable to the placement or use of other types of communications facilities.

SECTION 9. Suspension; Revocation of Permit

If work under an issued permit fails to conform to the conditions of the permit or the requirements of this Ordinance or existing ordinances of the County, the permit may be revoked or suspended. If the permit is suspended, work shall be stopped until the permittee gives assurance to the Director of his or her ability and intention to complete the work in accordance with the conditions of the permit and this Ordinance and the other ordinances of the County. Any notice of revocation, suspension or stop work order shall be delivered in writing to the permittee or his or her designee or to a representative of the permittee, such as the project manager or the person who is overseeing or managing the work or construction and shall state the reasons for such action.

SECTION 10. Violations and Penalties

- A. Any person violating any of the provisions of this Article shall be guilty of a misdemeanor. Each person shall be deemed guilty of a separate offense for each day or portion thereof during which any violation of any of the provisions of this Article is committed. Upon conviction of any such violation, said violator(s) shall be punished by a fine of not more than one thousand dollars (\$1,000.00) for each such violation or more than twelve (12) months in jail or both.
- B. No person who has violated any provision of this Article shall be issued another permit hereunder, nor shall any contractor or agent apply for or be issued such a permit on such person's behalf, until the outstanding violation is corrected or a plan for correction is approved by the Director. The foregoing requirement or penalty is in addition to any penalty or remedy for violation that may be imposed or sought by the County at law or equity.

SECTION 11. Other Ordinances; Severability

- A. All provisions of the ordinances of the County in conflict with the provisions of this Ordinance are hereby repealed and all other provisions of the ordinances of the County not in conflict with the provisions of this Ordinance shall remain in full force and effect.
- B. If any sentence, paragraph, subdivision, clause, phrase, or section of this Ordinance or the application thereof to any person or circumstances be adjudged or held to be unconstitutional, illegal, invalid, or unenforceable by a court of competent jurisdiction, such finding or such invalidity shall not serve as an invalidation or affect the validity or enforceability of any other section or provision of this Ordinance and to this end, the provisions of this Article are declared to be severable. Such an invalid sentence, paragraph, subdivision, clause, phrase, or section shall also not affect the validity of the County's Ordinances as a whole.

SECTION 12. Effective Date.

For reasons of protection of the public health, safety and welfare of the citizens of Rankin County, this Ordinance take effect immediately upon passage.

ADOPTED THIS THE 14TH DAY OF JULY, 2023.

RANKIN COUNTY BAORD OF SUPERVISORS

Steve Gaines
BOARD PRESIDENT

ATTEST:

Larry Swales
CLERK OF THE BOARD



A RESOLUTION BY THE BOARD OF SUPERVISORS FOR RANKIN COUNTY, MISSISSIPPI**Commending the Life and Service of
Rankin County Youth Court Judge Thomas H. Broome
and Re-Naming the Rankin County Juvenile Justice Center
in Honor of Judge Thomas H. Broome**

WHEREAS the Rankin County Board of Supervisors strongly desires to honor the life and service of an influential and long-serving public servant, our friend, Judge Thomas H. "Tom" Broome, who passed away on Sunday, May 21, 2023, but whose incredibly profound legacy will be felt for generations; and,

WHEREAS the Rankin County Board of Supervisors notes that Judge Broome was a kind, considerate and compassionate gentleman, a loving husband, a learned jurist, a fantastic boss, and an incredible leader; and,

WHEREAS Judge Broome was the son of the Late Judge Rufus H. Broome and the Late Elizabeth Dallas Broome, husband to Paula Henderson Broome, and the brother to Barbara Broome Collier, Patricia Broome White, Adam Broome and Julie Broome Stilley, and Judge Broome will be deeply missed by his family and the friends and all who knew Tom well; and,

WHEREAS Judge Broome graduated from Mississippi State University, *Summa Cum Laude*, with a degree in Mechanical Engineering and, following a stint with the consulting firm, Arthur Andersen, Tom entered Mississippi College School of Law and graduated in 1996. Tom put his brilliant legal mind immediately to work in public service, serving first as the City Prosecutor for the City of Florence and as the elected County Prosecutor for Rankin County; and,

WHEREAS Judge Broome was first elected as County Court Judge, Place 2, for Rankin County in 2002. Without hesitation, Judge Broome accepted full responsibility to serve as the Primary Youth Court Judge for Rankin County and he set out to employ his legal acumen and his driven public servant nature as a problem solver to address intractable issues impacting the youth and families of Rankin County. Through his leadership Rankin County was elevated to national significance in the areas of Juvenile Justice, Juvenile Drug Intervention, and Family Drug Court Services. Tom served with distinction as the Chair of the Mississippi Council on Youth Court Judges and as Board Member and Secretary of the National Council of Juvenile and Family Court Judges. Tom founded both the Rankin County Juvenile Drug Court and the Rankin County Safe Babies Court Team, two areas of Youth Court that today separate Rankin County with distinction across the nation as an exemplary and noteworthy Juvenile Court operation; and

WHEREAS Judge Broome was a genuinely kind man who loved people and sought their greater good. Tom loved his fellow public servants, the youth court staff, and Tom loved his role as a steadfast protector of the disadvantaged and troubled youth of Rankin County. Tom was full of compassion for the less fortunate and he made time, day or night, for anyone who required his help. Tom's larger than life presence, personality, leadership ability, legal acumen and love for people will be greatly missed.

NOW, THEREFORE, BE IT RESOLVED that the Rankin County Board of Supervisors commends the life and service of the Honorable Thomas H. "Tom" Broome, Rankin County Youth Court Judge, and we express to his family and friends our sincerest condolences on Tom's untimely passing. It is with profound gratitude for the life and public service of our friend, Tom Broome, that we commemorate his life and legacy by using our authority pursuant to Miss. Code Ann. Section 19-3-40 (1972), as amended, to rename the county facility now known as the Rankin County Juvenile Justice Center located at 100 Court Drive, Pelahatchie, Mississippi, in his honor. The facility shall from this time and henceforth be known as the Thomas H. Broome Juvenile Justice Center. The County Administrator shall be authorized to take all steps necessary and to expend the funds necessary to effectuate the re-naming of the facility in Judge Broome's honor.

SO RESOLVED THIS 14th DAY OF JULY, 2023.

Jay Bishop, District 5

Jared Morrison, District 1

Brad Calhoun, District 3

Daniel Cross, District 2

Larry Swales, Chancery Clerk

Steve Gaines, District 4

**Central MS Planning and Development District
Safe Streets and Roads for All (SS4A) Technical Committee**

Please complete the following information for the representative from your jurisdiction that will be serving on the Central MS Planning and Development District SS4A Technical Committee.

Note: the representative should be someone who is familiar with your jurisdiction's roadways and existing safety concerns. If your jurisdiction does not have a full-time staff member to appoint, please contact your county to see if they will agree to serve as your representative.

Name: Tim Parker, P.E.

Jurisdiction Representing: Rankin County

Title: County Engineer

Address: P.O. Box 180429, Richland, MS 39218

Telephone #: 601-939-8737

Email: tparker@engservice.com

Please email or fax this form to CMPDD by July 20, 2023.

Email: lcallender@cmpdd.org

Fax: 601-981-1515

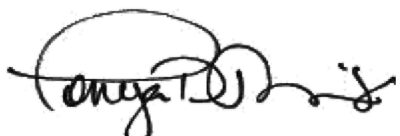
PUBLIC NOTICE

IN COMPLIANCE WITH SECTION 5, PARAGRAPH (4), SENATE BILL NUMBER 2829, AS APPROVED AND SIGNED BY THE GOVERNOR ON APRIL 21, 2005, AND SANCTIONED BY THE UNITED STATES ATTORNEY GENERAL'S OFFICE ON JUNE 6, 2005, THE RANKIN COUNTY, MISSISSIPPI ELECTION COMMISSIONERS WILL CONDUCT AN OPEN TEST OF THE VERITY SCANNER, VERITY TOUCH WRITER, AND VERITY PRINT BALLOT ON DEMAND VOTING DEVICES AT THE NEW **RANKIN COUNTY ELECTION COMMISSION'S OFFICE** LOCATED AT **203 E. GOVERNMENT STREET, SUITE 102, BRANDON, MS 39042** ON **FRIDAY, AUGUST 4, 2023 AT 9:00AM** AS IT RELATES TO BOTH THE **DEMOCRATIC AND REPUBLICAN PRIMARY ELECTIONS** TO BE HELD ON **TUESDAY, AUGUST 8, 2023**. THE PURPOSE OF THE TEST IS TO DEMONSTRATE THAT THE ABOVE REFERENCED VERITY VOTING DEVICES WILL CORRECTLY COUNT BALLOTS PRINTED AND VOTES CAST FOR ALL OFFICES AND ON ALL QUESTIONS FOR BOTH PARTIES.

THE **PRIMARY ELECTION** RESULTS (ELECTION CENTRAL) FOR BOTH PARTIES WILL BE HELD AT THE NEW **RANKIN COUNTY ELECTION COMMISSION'S OFFICE** LOCATED AT **203 E. GOVERNMENT STREET, SUITE 102, BRANDON, MS 39042** ON ELECTION NIGHT, **AUGUST 8TH**. DOORS WILL OPEN AT 6:00PM.

THE REPRESENTATIVES OF EACH CANDIDATE/PARTY, NEWS MEDIA, AND THE PUBLIC ARE INVITED TO BOTH EVENTS.

RANKIN COUNTY ELECTION COMMISSIONERS: KELLY WEDGEWORTH, PAUL HOLLEY, TONYA RIVERS, MICHAEL CHANDLER, AND TREY FONTAINE



BY: TONYA D. RIVERS, CHAIRPERSON



MISSISSIPPI CONSTABLES ASSOCIATION

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Desoto County
President

Robert Hancock
Rankin County
Secretary/Treasurer

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Clay County
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Lauderdale County

Steven 'Smiley' McMillon
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Terry Ncaise
Hancock County

DIRECTOR AT LARGE
Glenn McKay
Warren County

CHAPLAIN
L.D. Gillespie
Pontotoc County

June 29, 2023

RE: Mandatory Meeting of the Mississippi Constables Association

CC: Board of Directors

To whom it may concern,

Bobby Holloway, President of the Mississippi Constables Association has called a mandatory business meeting of the MCA Board of Directors. Attendance is required for the state association input of business.

Date of the meeting: Monday July 24, 2023 at 9:00 a.m.

Location: Courtyard Gulfport Beachfront

1600 E. Beach Blvd
Gulfport, MS 39501
228-864-4310

The Group room rate if booked prior to 7/10/2023 is \$98.00 +12% tax =\$109.76 for the night of 07/23/2023 only.

To receive Group rate you must mention – Group Code MS Constables Board Meeting

Thank You for all your dedication to the MCA and the Law Enforcement Profession. If you have any questions, please direct them to the President of the MCA.

Sincerely,

Bobby Holloway-
MCA President 2023-2024
901-828-5681

Robert Hancock
MCA Secretary/ Treasurer
601-946-5891

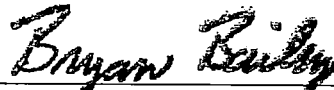
Rankin County

Personnel Recommendation

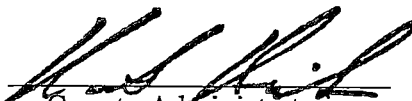
I, Sheriff Bryan Bailey, do hereby recommend the within named,

Hunter Hemphill be considered for the position of/promotion to **non certified adult detention officer**

at pay step **301** effective on the **3** day of **July**, 2023.


Sheriff Bryan Bailey

Approved X
Disapproved

Signed: 
County Administrator


Board President

Additional Comments:

Hunter will go to work in the adult detention center replacing Pamela Harvey

Department Code: 001-220-432

	Present	Recommended
Step		301
Hourly Rate	\$	\$
Bi-Weekly Rate	\$	\$
Annual Salary	\$	\$

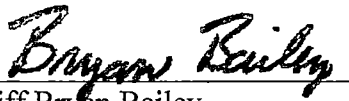
Rankin County

Personnel Recommendation

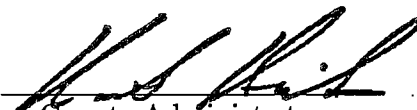
I, Sheriff Bryan Bailey, do hereby recommend the within named,

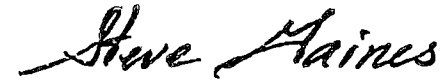
Michael Cody Rayborn be considered for the position of/promotion to **deputy sheriff - patrol**

at pay step **342** effective on the **17th** day of **July, 2023**.


Sheriff Bryan Bailey

Approved X
Disapproved _____

Signed: 
County Administrator


Board President

Additional Comments:

Michael is being hired for Patrol.

Department Code: 001-200-402

	Present	Recommended
Step	0	342
Hourly Rate	\$0	\$:
Bi-Weekly Rate	\$0	\$:
Annual Salary	\$0	\$: