

**Minute Book 32**

**January 4, 2022**

**BOARD MEETING**

**OF THE**

**MAYOR**

**AND**

**BOARD OF ALDERMEN**

**OF THE**

**TOWN OF TUNICA, MISSISSIPPI**

**OFFICERS:**

**Mayor Andrew T. Dulaney**

**Alderman Lee B. Turner**

**Alderman Valerie Hartsfield**

**Alderman Rebecca P. Fyfe**

**Alderman Adam Fullilove**

**Alderman Daniel M. Pierce**

\*\*\*\*\*

**Town Attorney Richard W. Ryals, II**

**Town Clerk Kate Scott Pennock**

**Chief of Police Kevin Hatton**

**Town Chaplain Danny Smith**

**REGULAR FIRST TUESDAY JANUARY 2022, MEETING  
OF THE MAYOR AND BOARD OF ALDERMEN**

**BE IT REMEMBERED** that Tuesday, January 4, 2022, being the first Tuesday of said month and the day fixed by Board order for holding the first monthly meeting, said meeting was held in the Boardroom in the Municipal Complex at 909 River Road in the Town of Tunica, Mississippi, beginning at 3:00 p.m. with the following present or absent as indicated below:

<b>Mayor Andrew T. Dulaney</b>	<b>Present</b>
<b>Alderman Lee B. Turner</b>	<b>Present</b>
<b>Alderman Valerie Hartsfield</b>	<b>Present</b>
<b>Alderman Rebecca P. Fyfe</b>	<b>Present</b>
<b>Alderman Adam Fullilove</b>	<b>Present</b>
<b>Alderman Daniel M. Pierce</b>	<b>Present</b>
<b>Town Clerk Kate Scott Pennock</b>	<b>Present</b>
<b>Town Attorney Richard W. Ryals, II</b>	<b>Present</b>
<b>Police Chief Kevin Hatton</b>	<b>Absent</b>
<b>Operations Manager Thomas J. Robinson, III</b>	<b>Present</b>
<b>Town Chaplain Danny Smith</b>	<b>Present</b>
<b>*Via telephone.</b>	

**Others in attendance are listed on the attendance sheet.**

**APPENDIX A – ATTENDANCE SHEET**

**Mayor Dulaney called the meeting to order and led in the pledge of allegiance. Chaplain Smith led in prayer.**

**The Board considered the minutes from the December 21, 2021, meeting. Alderman Pierce moved to approve the minutes as written and previously provided to the Board. Alderman Fyfe seconded the motion. Thereupon, the matter was put to a vote and the same having received the unanimous affirmative vote of all Aldermen present, the Mayor declared the same carried and adopted.**

**The Board then considered the claims for December 2021. It was noted that a summary of the claims was previously provided to the Board. Additionally, all claims were available for review by the Board. After a brief discussion of the claims and a review by Mayor Dulaney, Alderman Turner moved to approve the claims as presented. Alderman Fullilove seconded the motion. Thereupon, the matter was put to a vote and the same having received the**

unanimous affirmative vote of all Aldermen present, the Mayor declared the same carried and adopted.

## **APPENDIX B – DECEMBER CLAIMS**

### **REPORTS:**

- **Police Report:** Investigator Cheslock reported for the Police Department in Police Chief Hatton's absence.
- **Public Works:** Thomas Robinson reported on public works and other operations.

Under old business, there has been no response from interested citizens concerning the Historic Preservation Commission. Mayor Dulaney will work with Attorney Ryals on the next steps that the Board will need to consider in order to have a Board appointed for the Historic Preservation Commission.

The Mayor and Board of Alderman considered and discussed a resolution requesting that the Board of Supervisors designate Valerie Hartsfield for the Board of Directors of the North Delta Planning and Development District. Alderman Pierce moved that Mayor Dulaney, on behalf of the Board of Aldermen, respectfully request that the Board of Supervisors of Tunica County, Mississippi, respectfully consider appointing and designating Valerie Hartsfield to serve as a member of the Board of Directors of the North Delta Planning & Development District. Alderman Turner seconded the motion. Thereupon, the matter was put to a vote and the same having received the unanimous affirmative vote of all Aldermen present, the Mayor declared the same carried and adopted.

The Mayor and Board next considered and discussed receiving and approving the audit for the year ending September 30, 2020, for the Tunica County Tourism Commission. A copy of the audit was previously provided to each Alderman. Following a brief discussion, Alderman Hartsfield moved to receive and accept the audit for the Tunica County Tourism Commission for the year ending September 30, 2020. Alderman Fullilove seconded the motion. Thereupon, the matter was put to a vote and the same having received the unanimous affirmative vote of all Aldermen present, the Mayor declared the same carried and adopted.

## **APPENDIX C – FY 2020 AUDIT REPORT**

The Mayor and Board next considered and discussed authorizing payment to Caliber Collision in the amount of \$8,422.06 for repairs to Unit #20 (2019 Ford F150). Alderman Fullilove moved to approve authorizing payment to Caliber Collision in the amount of \$8,422.06 for repairs to Unit #20, and that Andrew Dulaney and Kate Scott Pennock be authorized to issue payment for the same as soon as possible in order that the truck can be

**picked up and put back into service. Alderman Fyfe seconded the motion. Thereupon, the matter was put to a vote and the same having received the unanimous affirmative vote of all Aldermen present, the Mayor declared the same carried and adopted.**

#### **APPENDIX D – CALIBER COLLISION INVOICE**

**There were no travel request for discussion at this time.**

**The Mayor and Board of Aldermen next considered holding an Executive Session, as authorized pursuant to Section 25-41-7, Mississippi Code of 1972, as amended. Alderman Fyfe moved that a closed determination be held to discuss whether an executive session is needed to be held and is appropriate. Alderman Turner seconded the motion. Thereupon, the matter was put to a vote with the results as follows: Alderman Turner, yea; Alderman Hartsfield, yea; Alderman Fyfe, yea; Alderman Fullilove, yea; and Alderman Pierce, yea. The matter having received the majority affirmative vote of the Board of Aldermen of the Town of Tunica, the Mayor declared the motion carried and the Mayor and Board held a closed determination on the issue of whether an executive session is necessary. Mayor Dulaney stated that the purpose for holding the executive session would be to discuss the job performance for an employee for the sanitation department (the “Executive Session Matter”).**

**Based on this, Alderman Fyfe moved that the Mayor and Board of Aldermen hold an executive session to discuss, consider and act on the Executive Session Matter. Alderman Hartsfield seconded the motion. The matter was put to a vote with the result as follows: Alderman Turner, yea; Alderman Hartsfield, yea; Alderman Fyfe, yea; Alderman Fullilove, yea; and Alderman Pierce, yea. The matter having received the majority affirmative vote of the Board of Aldermen of Tunica, the Mayor declared the same carried and the Board entered executive session to consider the Executive Session Matters. Present during the executive session were the Mayor, all members of the Board of Aldermen, Town Clerk Pennock, and Town Attorney Ryals.**

**Mayor Dulaney discussed the work performance of Michael Office. Mr. Office is the most senior employee of the Town of Tunica who works on the sanitation/garbage truck. Mr. Office was taken initiative on service occasions and provided needed leadership in the absence of Mr. Cooke. Based on the job performance of Mr. Office as well as in recognition of his years of service, Mayor Dulaney recommended that Mr. Office be granted a One Dollar (\$1.00) per hour raise. Following the discussion, Alderman Turner moved that a One Dollar (\$1.00) per hour raise be approved for Michael Office effective with the next payroll cycle. Alderman Pierce seconded the motion. The matter was put to a vote with the result as follows: Alderman Turner, yea; Alderman Hartsfield, yea; Alderman Fyfe, yea; Alderman Fullilove, yea; and Alderman Pierce, yea. The matter**



having received the majority affirmative vote of the Board of Aldermen of Tunica, the Mayor declared the same carried and approved.

Following the discussion, Alderman Fyfe moved to leave executive session. Alderman Hartsfield seconded the motion. The matter was put to a vote with the result follows: Alderman Turner, yea; Alderman Hartsfield, yea; Alderman Fyfe, yea; Alderman Fullilove, yea; and Alderman Pierce, yea. The matter having received the majority affirmative vote of the Board of Aldermen of Tunica, the Mayor declared the same carried and the Board ended the executive session and returned to open meeting. Mayor Dulaney announced the action that was taken during executive session.

With no other business, Alderman Hartsfield moved to adjourn the meeting. Alderman Fyfe seconded the motion. Thereupon, the matter was put to a vote and the same having received the unanimous affirmative vote of all Aldermen present, the Mayor declared the same carried and adopted, and the meeting adjourned at 3:20 p.m. this 4<sup>th</sup> day of January 2022.

---

Andrew T. Dulaney, Mayor

ATTEST:

---

Kate Scott Pennock, Town Clerk

APPENDIX A – ATTENDANCE SHEET

APPENDIX B – DECEMBER CLAIMS

APPENDIX C – FY 2020 AUDIT REPORT FOR TUNICA COUNTY TOURISM

APPENDIX D – CALIBER COLLISION INVOICE

**BOARD MEETING  
ATTENDANCE SCHEDULE  
3:00 P. M.  
JANUARY 4, 2022**

NAME	EMAIL/ORGANIZATION
1. _____	_____
2. _____	_____
3. _____	_____
4. _____	_____
5. _____	_____
6. _____	_____
7. _____	_____
8. _____	_____
9. _____	_____
10. _____	_____
11. _____	_____
12. _____	_____
13. _____	_____
14. _____	_____
15. _____	_____
16. _____	_____

## TOWN OF TUNICA

## CHECK REGISTER

BANK: 610-000-002

DATE: 01/04/2022

PAGE: 1

VENDOR		*-----	CHECK	-----*
NUMBER	NAME	NUMBER	DATE	AMOUNT
1826	ADP, LLC	33314	01/04/2022	251.83
1736	AMAZON CAPITAL SERVICE, INC	33315	01/04/2022	23.94
1501	AMERICAN MUNICIPAL SERVICES	33316	01/04/2022	285.06
1848	AMERICAN TANK MAINTENANCE, LLC	33317	01/04/2022	3,845.08
16	ATKINS OFFICE SUPPLY	33318	01/04/2022	398.70
204	ATMOS ENERGY	33319	01/04/2022	126.53
1715	ATMOS ENERGY	33320	01/04/2022	340.40
1716	ATMOS ENERGY	33321	01/04/2022	262.96
1717	ATMOS ENERGY	33322	01/04/2022	129.53
1718	ATMOS ENERGY	33323	01/04/2022	202.36
1719	ATMOS ENERGY	33324	01/04/2022	33.04
1720	ATMOS ENERGY	33325	01/04/2022	60.38
1858	ATMOS ENERGY	33326	01/04/2022	74.75
1569	AUTOZONE	33327	01/04/2022	249.03
1433	BATTERIES PLUS	33328	01/04/2022	1,220.00
1704	BEHAVIORAL SCIENCE CONSULTING	33329	01/04/2022	800.00
1381	BRENNTAG MID-SOUTH, INC.	33330	01/04/2022	5,302.50
1213	BUSINESS CARD	33331	01/04/2022	24.98
1531	C SPIRE BUSINESS SOLUTIONS	33332	01/04/2022	1,344.62
1187	C SPIRE WIRELESS	33333	01/04/2022	1,179.45
1664	CHARLES B. GRAVES, JR.	33334	01/04/2022	1,166.67
51	*** VOID ***	33335	01/04/2022	.00
51	CLAYTON APPLIANCE & HARDWARE	33336	01/04/2022	1,997.16
1385	CLEAR DISTRIBUTING	33337	01/04/2022	2,250.00
1890	CLIFTON JOHNSON	33338	01/04/2022	100.00
1382	COMSERV	33339	01/04/2022	1,340.50
1621	CORE & MAIN	33340	01/04/2022	1,268.19
3	DANNY SMITH	33341	01/04/2022	600.00
1728	DAVID GRAVES	33342	01/04/2022	500.00
72	DELTA TIRE & ALIGNMENT	33343	01/04/2022	1,828.40
196	ENTERGY	33344	01/04/2022	5,389.01
97	FIRST REGIONAL LIBRARY	33345	01/04/2022	278.94
1192	FUELMAN	33346	01/04/2022	3,299.79
1548	GRESHAM PETROLEUM COMPANY	33347	01/04/2022	4,205.39
955	HAVE SAW...WILL TRAVEL	33348	01/04/2022	1,500.00
1541	HERRON LANDSCAPE	33349	01/04/2022	375.00
508	HOME DEPOT CREDIT SERVICES	33350	01/04/2022	777.97
1652	HORIZON MANAGED SERVICES, LLC	33351	01/04/2022	371.00
1637	LB413164	33352	01/04/2022	82.75
1530	LOTT'S ACE HARDWARE TUNICA	33353	01/04/2022	359.84
1673	MARY EDWARDS	33354	01/04/2022	100.00
1443	MEMPHIS MECHANICAL SERVICES,	33355	01/04/2022	2,214.97
484	MID SOUTH SMALL ENGINES	33356	01/04/2022	508.00
1792	MOTOR WORKS LLC	33357	01/04/2022	471.78
1383	MS MUNICIPAL ATTORNEYS ASSOC	33358	01/04/2022	200.00
1105	NAPA AUTO PARTS	33359	01/04/2022	1,815.01
548	NEXAIR, LLC	33360	01/04/2022	341.00
1562	NORMA ANDERSON	33361	01/04/2022	136.68
1730	OMNIGO SOFTWARE	33362	01/04/2022	2,895.78

VENDOR		*-----	CHECK	-----*
NUMBER	NAME	NUMBER	DATE	AMOUNT
1749	OMNITRACS	33363	01/04/2022	527.85
1437	ORION PLANNING + DESIGN, LLC	33364	01/04/2022	1,187.50
1727	PENNY FRANKLIN	33365	01/04/2022	100.00
1496	QUILL	33366	01/04/2022	321.56
1630	R & H ENGINEERING & SURVEYING	33367	01/04/2022	2,530.00
1574	R. W. TRUCKING	33368	01/04/2022	5,680.36
1894	SAMI JO BAIRD	33369	01/04/2022	100.00
263	SOUTHERN DUPLICATING INC.	33370	01/04/2022	310.40
1646	SOUTHERN SHREDDERS	33371	01/04/2022	29.50
269	STATE TREASURER	33372	01/04/2022	377.50
1889	STEWART WOODS	33373	01/04/2022	100.00
486	SUNBELT FIRE, INC	33374	01/04/2022	517.05
1700	TARA MALLETT	33375	01/04/2022	600.00
1604	TRACTOR SUPPLY CREDIT PLAN	33376	01/04/2022	699.88
961	TRI-STATE TERMITE & PEST	33377	01/04/2022	180.00
286	TUNICA CO SHERIFF'S DEPT	33378	01/04/2022	6,670.58
1228	TUNICA COUNTY HEALTHCARE AUTH.	33379	01/04/2022	200.00
970	TUNICA MAIN STREET	33380	01/04/2022	5,056.07
675	TVFD	33381	01/04/2022	5,666.67
1475	UNIFIRST	33382	01/04/2022	1,113.44
1759	WADE, INC.	33383	01/04/2022	4,726.07
672	WASTE MANAGEMENT, INC	33384	01/04/2022	2,013.40
	TOTAL			91,236.80

DOCKET NUMBER	*-----INVOICE-----*				
	VENDOR	NUMBER	DATE	AMOUNT	
69182	1791 AFLAC	DB000438	12/29/2021	80.98	
	611-000-180 MISC TRANSACTIONS	MISC TRANSACTIONS		80.98	
69183	1569 AUTOZONE	DB000433	11/02/2021	93.83-	
	610-000-135 MISC TRANSACTIONS	MISC TRANSACTIONS		93.83-	
69184	20 BBI INC	2022	12/28/2021	13,460.00	
	001-010-672 CONTRACT SERVICES	INV 221337 & 222256		13,460.00	
69185	1477 COMCAST-SHOP	DB000435	12/22/2021	104.85	
	001-095-630 UTILITIES	UTILITIES		104.85	
69186	196 ENTERGY	DB000434	12/20/2021	7,655.19	
	001-201-630 UTILITIES	UTILITIES		7,655.19	
69187	1660 MDES	DB000436	12/29/2021	57.12	
	001-010-490 UNEMPLOYMENT COMPEN	UNEMPLOYMENT COMPENSATIO		4.89	
	001-040-490 UNEMPLOYMENT COMP	UNEMPLOYMENT COMP		9.75	
	001-100-490 UNEMPLOYMENT COMP	UNEMPLOYMENT COMP		24.76	
	001-201-490 UNEMPLOYMENT COMP	UNEMPLOYMENT COMP		17.72	
69188	1660 MDES	DB000437	12/29/2021	35.80	
	400-220-490 UNEMPLOYMENT COMP	UNEMPLOYMENT COMP		12.87	
	400-650-490 UNEMPLOYMENT COMP	UNEMPLOYMENT COMP		14.68	
	400-750-490 UNEMPLOYMENT	UNEMPLOYMENT		8.25	
69189	1671 MS DEPT OF REVENUE	DB000432	12/02/2021	520.39	
	400-000-117 SALES TAX PAYABLE	SALES TAX PAYABLE		520.39	
69190	1774 PLANTERS BANK & TRUST CO.	1437783	12/03/2021	3,271.42	
	001-000-105 DUE TO PAYROLL CLEAR	DUE TO PAYROLL CLEARING		3,271.42	
69191	1774 PLANTERS BANK & TRUST CO.	1437785	12/03/2021	7,960.96	
	400-000-105 DUE TO PAYROLL CLEAR	DUE TO PAYROLL CLEARING		7,960.96	
69192	1774 PLANTERS BANK & TRUST CO.	1440523	12/09/2021	27,427.73	
	001-000-105 DUE TO PAYROLL CLEAR	DUE TO PAYROLL CLEARING		27,427.73	
69193	1774 PLANTERS BANK & TRUST CO.	1440524	12/09/2021	3,436.66	
	400-000-105 DUE TO PAYROLL CLEAR	DUE TO PAYROLL CLEARING		3,436.66	
69194	1774 PLANTERS BANK & TRUST CO.	1441576	12/08/2021	35,946.08	
	001-000-135 DUE TO CLAIMS CLEARI	DUE TO CLAIMS CLEARING		35,946.08	
69195	1774 PLANTERS BANK & TRUST CO.	1441578	12/08/2021	39,948.20	
	400-000-135 DUE TO CLAIMS CLEARI	DUE TO CLAIMS CLEARING		39,948.20	
69196	1774 PLANTERS BANK & TRUST CO.	1441579	12/08/2021	4,088.08	
	102-000-135 DUE TO CLAIMS CLEARI	DUE TO CLAIMS CLEARING		4,088.08	
69197	1774 PLANTERS BANK & TRUST CO.	1441580	12/08/2021	327.33	
	102-000-135 DUE TO CLAIMS CLEARI	DUE TO CLAIMS CLEARING		327.33	
69198	1774 PLANTERS BANK & TRUST CO.	1441581	12/08/2021	68.55	
	102-000-135 DUE TO CLAIMS CLEARI	DUE TO CLAIMS CLEARING		68.55	
69199	1774 PLANTERS BANK & TRUST CO.	1442396	12/10/2021	3,270.70	
	001-000-105 DUE TO PAYROLL CLEAR	DUE TO PAYROLL CLEARING		3,270.70	
69200	1774 PLANTERS BANK & TRUST CO.	1442397	12/10/2021	7,090.12	
	400-000-105 DUE TO PAYROLL CLEAR	DUE TO PAYROLL CLEARING		7,090.12	
69201	1774 PLANTERS BANK & TRUST CO.	144386	12/17/2021	3,613.86	
	001-000-105 DUE TO PAYROLL CLEAR	DUE TO PAYROLL CLEARING		3,613.86	

DOCKET	*-----INVOICE-----*					
NUMBER	*-----	VENDOR	-----*	NUMBER	DATE	AMOUNT
69202	1774	PLANTERS BANK & TRUST CO.		1446387	12/17/2021	8,206.71
	400-000-105	DUE TO PAYROLL CLEAR	DUE TO PAYROLL CLEARING			8,206.71
69203	1774	PLANTERS BANK & TRUST CO.		1450160	12/21/2021	22,783.16
	001-000-105	DUE TO PAYROLL CLEAR	DUE TO PAYROLL CLEARING			22,783.16
69204	1774	PLANTERS BANK & TRUST CO.		1450161	12/21/2021	3,423.48
	400-000-105	DUE TO PAYROLL CLEAR	DUE TO PAYROLL CLEARING			3,423.48
69205	1774	PLANTERS BANK & TRUST CO.		1450709	12/22/2021	3,294.14
	001-000-105	DUE TO PAYROLL CLEAR	DUE TO PAYROLL CLEARING			3,294.14
69206	1774	PLANTERS BANK & TRUST CO.		1450710	12/22/2021	7,028.27
	400-000-105	DUE TO PAYROLL CLEAR	DUE TO PAYROLL CLEARING			7,028.27
69207	1774	PLANTERS BANK & TRUST CO.		1453573	12/28/2021	557.89
	001-000-104	DUE TO OTHER FUNDS	DUE TO OTHER FUNDS			557.89
69208	1774	PLANTERS BANK & TRUST CO.		1453577	12/28/2021	7,551.94
	400-000-380	TRANSFERS IN	TRANSFERS IN			7,551.94
69209	1774	PLANTERS BANK & TRUST CO.		1453775	12/30/2021	3,276.32
	001-000-105	DUE TO PAYROLL CLEAR	DUE TO PAYROLL CLEARING			3,276.32
69210	1774	PLANTERS BANK & TRUST CO.		1453776	12/30/2021	7,509.27
	400-000-105	DUE TO PAYROLL CLEAR	DUE TO PAYROLL CLEARING			7,509.27
69211	1740	TOWN OF TUNICA		12-2021	12/06/2021	70.09
	001-000-104	DUE TO OTHER FUNDS	03-0208000/03-0209000			70.09
69212	1740	TOWN OF TUNICA		DEC 2021	12/09/2021	537.54
	001-000-104	DUE TO OTHER FUNDS	03-0245000/03-0246000			537.54
69213	1740	TOWN OF TUNICA		DEC 21	12/21/2021	48.13
	001-000-104	DUE TO OTHER FUNDS	04-0017000 DEPT OF CORREC			48.13
69214	1740	TOWN OF TUNICA		DEC-21	12/14/2021	46.50
	001-000-104	DUE TO OTHER FUNDS	MDOT 04-0034000			46.50
69215	1772	TOWN OF TUNICA		21TUNICA	12/09/2021	171.42
	001-000-104	DUE TO OTHER FUNDS	STATE FIRE CODE FUNDS			171.42
69216	1639	TUNICA AIRPORT COMMISSION		2021-2022	12/08/2021	25,000.00
	001-350-570	TUNICA AIRPORT	FY 2022 BUDGET			25,000.00
69217	1624	TUNICA CONV & VISITORS BUREAU		2022	12/08/2021	2,000.00
	001-040-607	ADVERTISING	2022 VISITORS GUIDE			2,000.00
69218	620	TUNICA COUNTY		NOV 2021	12/02/2021	3,007.00
	400-000-335	GARBAGE FEES	NOV 2021 GARBAGE COLLECT			3,007.00
69219	1238	UNITED STATES POSTAL SERVICE		10609	12/03/2021	348.00
	001-040-606	POSTAGE	6 ROLLS OF STAMPS			348.00

DOCKET		*-----INVOICE-----*		
NUMBER	*-----	VENDOR	-----*	
			NUMBER	DATE
				AMOUNT
TOTAL >>>				253,130.05
				253,130.05

DOCKET		*-----INVOICE-----*		
NUMBER	*-----	VENDOR	-----*	
			NUMBER	DATE
				AMOUNT
			611-000-000	80.98
			610-000-000	93.83-
			001-000-000	152,940.14
			400-000-000	95,718.80
			102-000-000	4,483.96



DOCKET	*-----INVOICE-----*					
NUMBER	*-----	VENDOR	*-----*	NUMBER	DATE	AMOUNT
69220	1826	ADP, LLC		595270085	12/24/2021	251.83
	400-650-505	WATER EXPENSES		TIME CLOCK-25% WATER		62.96
	001-201-505	STREET SUPPLIES/EXPE		TIME CLOCK-25% STREET		62.96
	400-750-505	SEWER EXPENSES		TIME CLOCK-25% SEWER		62.95
	001-100-505	POLICE SUPPLIES/EXPE		TIME CLOCK-25% POLICE		62.96
69221	1736	AMAZON CAPITAL SERVICE, INC		1DJG4RFC76NV	12/27/2021	29.93
	001-160-505	FIRE DEPT SUPPLIES &		SUPPLIES-FIRE DEPARTMENT		6.95
	001-160-505	FIRE DEPT SUPPLIES &		SUPPLIES-FIRE DEPARTMENT		16.99
	001-160-505	FIRE DEPT SUPPLIES &		SHIPPING		5.99
69222	1736	AMAZON CAPITAL SERVICE, INC		1GFKYG4P3341	12/27/2021	5.99-
	001-160-505	FIRE DEPT SUPPLIES &		SUPPLIES-FIRE DEPARTMENT		6.95-
	001-160-505	FIRE DEPT SUPPLIES &		SUPPLIES-FIRE DEPARTMENT		16.99-
	001-160-505	FIRE DEPT SUPPLIES &		SHIPPING		5.99-
	001-160-505	FIRE DEPT SUPPLIES &		RETURN PROCESSING FEE		23.94
69223	1501	AMERICAN MUNICIPAL SERVICES		52162	11/30/2021	285.06
	001-000-330	POLICE FINES		NOVEMBER 2021 COLLECTIONS		285.06
69224	1848	AMERICAN TANK MAINTENANCE, LLC	41265		12/01/2021	1,179.58
	400-650-638	TANK MAINTENANCE		SOUTH WELL-WATER		1,179.58
69225	1848	AMERICAN TANK MAINTENANCE, LLC	41397		12/01/2021	1,086.00
	400-650-638	TANK MAINTENANCE		INDUSTRIAL PARK-WATER		1,086.00
69226	1848	AMERICAN TANK MAINTENANCE, LLC	41529		12/01/2021	1,579.50
	400-650-638	TANK MAINTENANCE		NORTH WELL-WATER		1,579.50
69227	16	ATKINS OFFICE SUPPLY		66744	12/01/2021	45.00
	001-040-535	OFFICE SUPP PAPER ET		SUPPLIES-ADMIN		45.00
69228	16	ATKINS OFFICE SUPPLY		67729	12/01/2021	19.95
	400-650-535	OFFICE SUPPLIES		SUPPLIES-50%WATER		9.97
	001-040-535	OFFICE SUPP PAPER ET		SUPPLIES-50%ADMIN		9.98
69229	16	ATKINS OFFICE SUPPLY		67730	12/01/2021	39.00
	400-650-535	OFFICE SUPPLIES		SUPPLIES-50%WATER		19.50
	001-040-535	OFFICE SUPP PAPER ET		SUPPLIES-50%ADMIN		19.50
69230	16	ATKINS OFFICE SUPPLY		67765	12/01/2021	24.95
	400-650-535	OFFICE SUPPLIES		SUPPLIES-WATER		24.95
69231	16	ATKINS OFFICE SUPPLY		67848	12/01/2021	20.00
	001-040-535	OFFICE SUPP PAPER ET		SUPPLIES-ADMIN		20.00
69232	16	ATKINS OFFICE SUPPLY		67872	12/01/2021	173.85
	400-650-535	OFFICE SUPPLIES		SUPPLIES-50% WATER		86.92
	001-040-535	OFFICE SUPP PAPER ET		SUPPLIES-50% ADMIN		86.93
69233	16	ATKINS OFFICE SUPPLY		67873	12/01/2021	19.95
	400-650-535	OFFICE SUPPLIES		SUPPLIES-50% WATER		9.98
	001-040-535	OFFICE SUPP PAPER ET		SUPPLIES-50% ADMIN		9.97
69234	16	ATKINS OFFICE SUPPLY		67874	12/01/2021	56.00
	400-650-535	OFFICE SUPPLIES		SUPPLIES-50% WATER		28.00
	001-040-535	OFFICE SUPP PAPER ET		SUPPLIES-50% ADMIN		28.00
69235	204	ATMOS ENERGY		1/3/21	12/16/2021	126.53
	001-092-630	UTILITIES		TOWN HALL-UTILITIES		126.53
69236	1715	ATMOS ENERGY		12/17/21	12/17/2021	340.40
	001-095-630	UTILITIES		UTILITIES-TOWN SHOP		340.40

DOCKET NUMBER	*-----	VENDOR	*-----*	*-----INVOICE-----*		
				NUMBER	DATE	AMOUNT
69237	1716	ATMOS ENERGY		12/16/21	12/16/2021	262.96
	001-100-630	UTILITIES		UTILITIES-POLICE DEPT		262.96
69238	1717	ATMOS ENERGY		12/16/21	12/16/2021	129.53
	001-160-630	UTILITIES		UTILITIES-FIRE DEPT.		129.53
69239	1718	ATMOS ENERGY		12/22/2021	12/22/2021	202.36
	001-201-630	UTILITIES		UTILITIES-KELVINS SHOP/STR		202.36
69240	1719	ATMOS ENERGY		12/17/21	12/17/2021	33.04
	001-201-509	MARKETPLACE EXPENSE		UTILITIES-MARKET PLACE		33.04
69241	1720	ATMOS ENERGY		12/27/21	12/27/2021	60.38
	001-040-630	UTILITIES-LOG CABIN		UTILITIES-LOG CABIN		60.38
69242	1858	ATMOS ENERGY		12/17/21	12/17/2021	74.75
	102-400-636	REPAIRS/MAINT-DELI		UTILITIES-DELI		74.75
69243	1569	AUTOZONE		4905344273	12/14/2021	121.16
	001-100-505	POLICE SUPPLIES/EXPE		SUPPLIES/TOOLS-POLICE DEPT		121.16
69244	1569	AUTOZONE		4905344920	12/15/2021	117.98
	001-095-505	SUPPLIES		SUPPLIES-SHOP		117.98
69245	1569	AUTOZONE		4905344929	12/15/2021	9.89
	001-095-505	SUPPLIES		SUPPLIES-SHOP		9.89
69246	1433	BATTERIES PLUS		P46688814	12/09/2021	1,220.00
	001-201-587	DECORATIONS		CHRISTMAS LIGHTS-STREET		1,220.00
69247	1704	BEHAVIORAL SCIENCE CONSULTING	2045		12/20/2021	800.00
	001-100-505	POLICE SUPPLIES/EXPE	MICHAEL SMITH			200.00
	001-100-505	POLICE SUPPLIES/EXPE	LAMELANIE PICKETT			200.00
	001-100-505	POLICE SUPPLIES/EXPE	PETER BRYOK			200.00
	001-100-505	POLICE SUPPLIES/EXPE	ALEXIS NICKS			200.00
69248	1381	BRENNTAG MID-SOUTH, INC.		BMS26880	12/03/2021	5,302.50
	400-650-512	CHEMICALS		CHLORINE-50 % WATER		2,651.25
	400-750-512	CHEMICALS		CHLORINE-50 % SEWER		2,651.25
69249	1213	BUSINESS CARD		94825803805	12/01/2021	24.98
	001-040-505	SUPERVISION SUPPLIES		YAHOO SMALL BUSINESS-ADMIN		24.98
69250	1531	C SPIRE BUSINESS SOLUTIONS		643067-69	12/08/2021	1,344.62
	001-100-660	TELEPHONE		PHONE-POLICE		189.61
	001-160-660	TELEPHONE		PHONE-FIRE		10.12
	001-040-660	TELEPHONE		PHONE-ADMIN		93.14
	001-095-660	TELEPHONE		PHONE-SHOP		67.10
	400-650-660	TELEPHONES		PHONE-WATER		119.65
	001-100-630	UTILITIES		INTERNET-POLICE		515.00
	001-092-630	UTILITIES		INTERNET-TOWN HALL		350.00
69251	1187	C SPIRE WIRELESS		12/25/21	12/25/2021	1,179.45
	001-201-660	TELEPHONE		PHONE-STREET		630.98
	001-040-660	TELEPHONE		PHONE-ADMIN		96.24
	400-750-660	TELEPHONES		PHONE-SWR		71.05
	400-650-660	TELEPHONES		PHONE-WATER		213.62
	001-095-660	TELEPHONE		PHONE-SHOP		21.18
	001-100-660	TELEPHONE		PHONE-POLICE		146.38
69252	1664	CHARLES B. GRAVES, JR.		12/2021	12/01/2021	1,166.67
	001-010-672	CONTRACT SERVICES		CONTRACT SERVICE		1,166.67
69253	51	CLAYTON APPLIANCE & HARDWARE	223693		12/01/2021	9.39

DOCKET NUMBER	*-----INVOICE-----*				
	VENDOR	NUMBER	DATE	AMOUNT	
	001-095-505 SUPPLIES	SUPPLIES-SHOP		9.39	
69254	51 CLAYTON APPLIANCE & HARDWARE	223902	12/01/2021	201.10	
	001-201-505 STREET SUPPLIES/EXPE	SUPPLIES-STREET		201.10	
69255	51 CLAYTON APPLIANCE & HARDWARE	223912	12/01/2021	5.37	
	001-201-505 STREET SUPPLIES/EXPE	SUPPLIES-STREET		5.37	
69256	51 CLAYTON APPLIANCE & HARDWARE	223949	12/01/2021	65.80	
	001-095-505 SUPPLIES	SUPPLIES-SHOP		65.80	
69257	51 CLAYTON APPLIANCE & HARDWARE	223988	12/01/2021	110.23	
	001-201-505 STREET SUPPLIES/EXPE	SUPPLIES-STREET		110.23	
69258	51 CLAYTON APPLIANCE & HARDWARE	224022	12/01/2021	96.53	
	001-201-505 STREET SUPPLIES/EXPE	SUPPLIES-STREET		96.53	
69259	51 CLAYTON APPLIANCE & HARDWARE	224031	12/01/2021	18.79	
	001-201-505 STREET SUPPLIES/EXPE	SUPPLIES-STREET		18.79	
69260	51 CLAYTON APPLIANCE & HARDWARE	224045	12/01/2021	17.19	
	001-201-505 STREET SUPPLIES/EXPE	SUPPLIES-STREET		17.19	
69261	51 CLAYTON APPLIANCE & HARDWARE	224077	12/01/2021	12.59	
	001-095-505 SUPPLIES	SUPPLIES-SHOP		12.59	
69262	51 CLAYTON APPLIANCE & HARDWARE	224101	12/01/2021	71.96	
	400-750-505 SEWER EXPENSES	SUPPLIES-SEWER		71.96	
69263	51 CLAYTON APPLIANCE & HARDWARE	224102	12/01/2021	24.85	
	001-201-505 STREET SUPPLIES/EXPE	SUPPLIES-STREET		24.85	
69264	51 CLAYTON APPLIANCE & HARDWARE	224152	12/01/2021	22.67	
	400-750-505 SEWER EXPENSES	SUPPLIES-SEWER		22.67	
69265	51 CLAYTON APPLIANCE & HARDWARE	224162	12/01/2021	5.45	
	001-201-505 STREET SUPPLIES/EXPE	SUPPLIES-STREET		5.45	
69266	51 CLAYTON APPLIANCE & HARDWARE	224242	12/01/2021	1.09	
	001-095-505 SUPPLIES	SUPPLIES-SHOP		1.09	
69267	51 CLAYTON APPLIANCE & HARDWARE	224244	12/01/2021	16.07	
	001-201-505 STREET SUPPLIES/EXPE	SUPPLIES-STREET		16.07	
69268	51 CLAYTON APPLIANCE & HARDWARE	224335	12/01/2021	11.85	
	001-201-505 STREET SUPPLIES/EXPE	SUPPLIES-STREET		11.85	
69269	51 CLAYTON APPLIANCE & HARDWARE	224368	12/01/2021	9.58	
	001-201-505 STREET SUPPLIES/EXPE	SUPPLIES-STREET		9.58	
69270	51 CLAYTON APPLIANCE & HARDWARE	224416	12/01/2021	51.26	
	001-201-505 STREET SUPPLIES/EXPE	SUPPLIES-STREET		51.26	
69271	51 CLAYTON APPLIANCE & HARDWARE	224422	12/01/2021	42.97	
	001-095-505 SUPPLIES	SUPPLIES-SHOP		42.97	
69272	51 CLAYTON APPLIANCE & HARDWARE	224431	12/01/2021	51.98	
	001-201-505 STREET SUPPLIES/EXPE	SUPPLIES-STREET		51.98	
69273	51 CLAYTON APPLIANCE & HARDWARE	224587	12/01/2021	21.99	
	001-201-505 STREET SUPPLIES/EXPE	SUPPLIES-STREET		21.99	
69274	51 CLAYTON APPLIANCE & HARDWARE	224590	12/01/2021	35.38	
	001-201-505 STREET SUPPLIES/EXPE	SUPPLIES-STREET		35.38	

DOCKET NUMBER	*-----INVOICE-----*				
	VENDOR	NUMBER	DATE	AMOUNT	
69275	51 CLAYTON APPLIANCE & HARDWARE	224645	12/01/2021	17.19	
	001-201-505 STREET SUPPLIES/EXPE	SUPPLIES-STREET		17.19	
69276	51 CLAYTON APPLIANCE & HARDWARE	224705	12/01/2021	2.40	
	001-201-505 STREET SUPPLIES/EXPE	SUPPLIES-STREET		2.40	
69277	51 CLAYTON APPLIANCE & HARDWARE	224737	12/01/2021	32.38	
	001-201-505 STREET SUPPLIES/EXPE	SUPPLIES-STREET		32.38	
69278	51 CLAYTON APPLIANCE & HARDWARE	224756	12/01/2021	109.01	
	001-201-505 STREET SUPPLIES/EXPE	SUPPLIES-STREET		109.01	
69279	51 CLAYTON APPLIANCE & HARDWARE	224760	12/01/2021	57.93	
	400-750-505 SEWER EXPENSES	SUPPLIES-SEWER		57.93	
69280	51 CLAYTON APPLIANCE & HARDWARE	224826	12/01/2021	8.59	
	400-650-505 WATER EXPENSES	SUPPLIES-WATER		8.59	
69281	51 CLAYTON APPLIANCE & HARDWARE	224936	12/01/2021	133.72	
	001-201-505 STREET SUPPLIES/EXPE	SUPPLIES-STREET		133.72	
69282	51 CLAYTON APPLIANCE & HARDWARE	224937	12/01/2021	7.49	
	001-201-505 STREET SUPPLIES/EXPE	SUPPLIES-STREET		7.49	
69283	51 CLAYTON APPLIANCE & HARDWARE	224945	12/01/2021	11.99	
	001-201-505 STREET SUPPLIES/EXPE	SUPPLIES-STREET		11.99	
69284	51 CLAYTON APPLIANCE & HARDWARE	224979	12/09/2021	135.62	
	102-400-637 REPAIRS/MAINT-GROCER	SUPPLIES-GROCERY STORE		106.14	
	001-201-505 STREET SUPPLIES/EXPE	SUPPLIES-STREET		29.48	
69285	51 CLAYTON APPLIANCE & HARDWARE	224980	12/01/2021	25.08	
	001-095-505 SUPPLIES	SUPPLIES-SHOP		25.08	
69286	51 CLAYTON APPLIANCE & HARDWARE	225049	12/09/2021	54.97	
	001-010-505 MC SUPPLIES/EXPENSE	SUPPLIES-M.COURT		54.97	
69287	51 CLAYTON APPLIANCE & HARDWARE	225088	12/01/2021	37.09	
	001-201-505 STREET SUPPLIES/EXPE	SUPPLIES-STREET		37.09	
69288	51 CLAYTON APPLIANCE & HARDWARE	225105	12/01/2021	13.39	
	001-201-505 STREET SUPPLIES/EXPE	SUPPLIES-STREET		13.39	
69289	51 CLAYTON APPLIANCE & HARDWARE	225124	12/01/2021	33.99	
	001-201-505 STREET SUPPLIES/EXPE	SUPPLIES-STREET		33.99	
69290	51 CLAYTON APPLIANCE & HARDWARE	225132	12/01/2021	19.69	
	001-201-505 STREET SUPPLIES/EXPE	SUPPLIES-STREET		19.69	
69291	51 CLAYTON APPLIANCE & HARDWARE	225328	12/01/2021	10.63	
	400-650-505 WATER EXPENSES	SUPPLIES-WATER		10.63	
69292	51 CLAYTON APPLIANCE & HARDWARE	225346	12/01/2021	15.06	
	001-201-505 STREET SUPPLIES/EXPE	SUPPLIES-STREET		15.06	
69293	51 CLAYTON APPLIANCE & HARDWARE	225369	12/01/2021	15.89	
	001-095-505 SUPPLIES	SUPPLIES-SHOP		15.89	
69294	51 CLAYTON APPLIANCE & HARDWARE	225451	12/01/2021	2.99	
	001-201-505 STREET SUPPLIES/EXPE	SUPPLIES-STREET		2.99	
69295	51 CLAYTON APPLIANCE & HARDWARE	225572	12/15/2021	14.19	
	001-160-505 FIRE DEPT SUPPLIES &	SUPPLIES-FIRE DEPARTMENT		14.19	

DOCKET	*-----INVOICE-----*					
NUMBER	*-----	VENDOR	*-----*	NUMBER	DATE	AMOUNT
69296	51	CLAYTON APPLIANCE & HARDWARE	225746	12/01/2021	25.99	
	001-201-505	STREET SUPPLIES/EXPE	SUPPLIES-STREET		25.99	
69297	51	CLAYTON APPLIANCE & HARDWARE	225792	12/01/2021	37.09	
	001-095-505	SUPPLIES	SUPPLIES-SHOP		37.09	
69298	51	CLAYTON APPLIANCE & HARDWARE	225846	12/01/2021	8.69	
	001-201-505	STREET SUPPLIES/EXPE	SUPPLIES-STREET		8.69	
69299	51	CLAYTON APPLIANCE & HARDWARE	225908	12/01/2021	20.39	
	001-201-505	STREET SUPPLIES/EXPE	SUPPLIES-STREET		20.39	
69300	51	CLAYTON APPLIANCE & HARDWARE	225911	12/01/2021	10.09	
	001-095-505	SUPPLIES	SUPPLIES-SHOP		10.09	
69301	51	CLAYTON APPLIANCE & HARDWARE	225920	12/01/2021	52.48	
	400-650-505	WATER EXPENSES	SUPPLIES-WATER		52.48	
69302	51	CLAYTON APPLIANCE & HARDWARE	226038	12/01/2021	71.79	
	400-650-505	WATER EXPENSES	SUPPLIES-WATER		71.79	
69303	51	CLAYTON APPLIANCE & HARDWARE	226058	12/01/2021	10.38	
	400-650-505	WATER EXPENSES	SUPPLIES-WATER		10.38	
69304	51	CLAYTON APPLIANCE & HARDWARE	255021	12/01/2021	30.37	
	001-040-505	SUPERVISION SUPPLIES	SUPPLIES-TOWN HALL		30.37	
69305	51	CLAYTON APPLIANCE & HARDWARE	255490	12/01/2021	66.51	
	001-040-505	SUPERVISION SUPPLIES	SUPPLIES-TOWN HALL		66.51	
69306	1385	CLEAR DISTRIBUTING	7417	12/21/2021	2,250.00	
	400-750-512	CHEMICALS	J-11 BACTERIAL CATALYST-SW		2,250.00	
69307	1890	CLIFTON JOHNSON	12/16/2021	12/16/2021	50.00	
	001-040-672	CONTRACT SERVICES	PLANNING COMMISSION ATTEND		50.00	
69308	1890	CLIFTON JOHNSON	12/21/2021	12/21/2021	50.00	
	001-040-672	CONTRACT SERVICES	SPECIAL PLANNING CO. MEETI		50.00	
69309	1382	COMSERV	7040149831	12/13/2021	1,340.50	
	001-160-505	FIRE DEPT SUPPLIES &	REPAIRS TO NORTH SIREN-FIR		1,340.50	
69310	1621	CORE & MAIN	P534935	12/23/2021	826.03	
	400-650-505	WATER EXPENSES	BACK ORDER WATER PARTS FRO		826.03	
69311	1621	CORE & MAIN	P879933	12/14/2021	442.16	
	400-650-505	WATER EXPENSES	PARTS/SUPPLIES-WATER		442.16	
69312	3	DANNY SMITH	12/2021	12/01/2021	600.00	
	001-040-672	CONTRACT SERVICES	CONTRACT SERVICES-ADMIN		600.00	
69313	1728	DAVID GRAVES	12/2021	12/01/2021	500.00	
	001-040-672	CONTRACT SERVICES	CODE ENFORCER CONTRACT-ADM		500.00	
69314	72	DELTA TIRE & ALIGNMENT	13452	11/01/2021	24.50	
	400-650-521	VEHICLE REPAIRS/MAIN	TRUCK #35-WATER (TOMS TRUC		24.50	
69315	72	DELTA TIRE & ALIGNMENT	13479	11/08/2021	929.40	
	400-220-521	REPAIRS & MAINTENANC	NEW TIRES-GARBAGE TRUCK		859.90	
	400-220-521	REPAIRS & MAINTENANC	METAL VALVE STEM		39.50	
	400-220-521	REPAIRS & MAINTENANC	WASTE TIRE FEE		30.00	
69316	72	DELTA TIRE & ALIGNMENT	13569	11/17/2021	825.50	

DOCKET NUMBER	*-----INVOICE-----*				
	VENDOR	NUMBER	DATE	AMOUNT	
	400-650-521	VEHICLE REPAIRS/MAIN	NEW TIRE FOR BACK HOE-WATE	756.00	
	400-650-521	VEHICLE REPAIRS/MAIN	VALVE STEM	39.50	
	400-650-521	VEHICLE REPAIRS/MAIN	WASTE TIRE FEE	30.00	
69317	72	DELTA TIRE & ALIGNMENT	13573	11/17/2021	24.50
	001-100-521	VEHICLE EXPENSES	CAR #294 TIRE REPAIR-POLIC	24.50	
69318	72	DELTA TIRE & ALIGNMENT	13639	11/29/2021	24.50
	001-100-521	VEHICLE EXPENSES	CAR # 339 TIRE REPAIR-POLI	24.50	
69319	196	ENTERGY	10015907767	12/22/2021	5,389.01
	001-201-630	UTILITIES	UTILITIES-STREET	333.42	
	400-650-630	UTILITIES	UTILITIES-WATER	2,544.33	
	001-100-630	UTILITIES	UTILITIES-POLICE	213.13	
	001-092-630	UTILITIES	UTILITIES-TOWN	155.59	
	001-160-630	UTILITIES	UTILITIES-FIRE	233.40	
	001-095-630	UTILITIES	UTILITIES-SHOP	439.25	
	400-750-630	UTILITIES	UTILITIES-SWR	1,280.06	
	102-400-636	REPAIRS/MAINT-DELI	UTILITIES-DELI	189.83	
69320	97	FIRST REGIONAL LIBRARY	12/17/21	12/17/2021	278.94
	001-350-560	LIBRARY	TAX COLLECTION	278.94	
69321	1192	FUELMAN	NP61213761	12/13/2021	831.13
	001-100-515	VEHICLE GAS & OIL	POLICE-FUEL	420.70	
	400-650-525	GAS/OIL/WWASH/ETC	WATER-FUEL	203.81	
	001-201-515	GAS OIL WINWASH ETC	STREET-FUEL	153.10	
	400-750-525	GAS/OIL/ETC	SWR-FUEL	53.52	
69322	1192	FUELMAN	NP61250814	12/06/2021	886.25
	001-100-515	VEHICLE GAS & OIL	POLICE-FUEL	297.44	
	400-650-525	GAS/OIL/WWASH/ETC	WATER-FUEL	240.01	
	001-201-515	GAS OIL WINWASH ETC	STREET-FUEL	25.06	
	400-750-525	GAS/OIL/ETC	SWR-FUEL	203.52	
	001-160-525	GAS AND OIL	FIRE-FUEL	120.22	
69323	1192	FUELMAN	NP61281499	12/20/2021	927.84
	001-100-515	VEHICLE GAS & OIL	POLICE-FUEL	231.70	
	400-650-525	GAS/OIL/WWASH/ETC	WATER-FUEL	358.09	
	001-201-515	GAS OIL WINWASH ETC	STREET-FUEL	232.97	
	400-750-525	GAS/OIL/ETC	SWR-FUEL	60.70	
	001-160-525	GAS AND OIL	FIRE-FUEL	44.38	
69324	1192	FUELMAN	NP61303443	12/27/2021	654.57
	001-100-515	VEHICLE GAS & OIL	POLICE-FUEL	299.26	
	400-650-525	GAS/OIL/WWASH/ETC	WATER-FUEL	54.87	
	400-750-525	GAS/OIL/ETC	SWR-FUEL	118.45	
	001-160-525	GAS AND OIL	FIRE-FUEL	181.99	
69325	1548	GRESHAM PETROLEUM COMPANY	252815	11/05/2021	1,549.57
	400-650-525	GAS/OIL/WWASH/ETC	HWY FUEL 7% WATER	108.47	
	400-220-525	GAS/OIL/WWASH/ETC	HWY FUEL 93% SANI	1,441.10	
69326	1548	GRESHAM PETROLEUM COMPANY	32400136	12/13/2021	1,484.57
	400-220-525	GAS/OIL/WWASH/ETC	93% SANITATION	1,380.65	
	400-650-525	GAS/OIL/WWASH/ETC	7% WATER	103.92	
69327	1548	GRESHAM PETROLEUM COMPANY	32498669	12/13/2021	1,171.25
	001-201-515	GAS OIL WINWASH ETC	40% STREET	468.50	
	400-650-525	GAS/OIL/WWASH/ETC	36% WATER	421.65	
	400-750-525	GAS/OIL/ETC	15% SEWER	175.68	
	001-095-505	SUPPLIES	9% SHOP	105.42	
69328	955	HAVE SAW...WILL TRAVEL	547584	12/14/2021	1,500.00

DOCKET NUMBER	*-----INVOICE-----*				
	VENDOR	NUMBER	DATE	AMOUNT	
	001-201-684 TREE EXPENSE	REMOVE OAK TREE ON SCHOOL		1,250.00	
	001-201-684 TREE EXPENSE	STUMP GRINDING		250.00	
69329	1541 HERRON LANDSCAPE	34283	12/24/2021	375.00	
	001-201-505 STREET SUPPLIES/EXPE	WEED CONTROL TREATMENT-ST		375.00	
69330	508 HOME DEPOT CREDIT SERVICES	4445108	12/24/2021	29.97	
	001-201-505 STREET SUPPLIES/EXPE	SUPPLIES-STREET		29.97	
69331	508 HOME DEPOT CREDIT SERVICES	5680038	12/24/2021	99.00	
	001-201-505 STREET SUPPLIES/EXPE	SANDER-STREET		99.00	
69332	508 HOME DEPOT CREDIT SERVICES	5825633	12/24/2021	649.00	
	001-201-505 STREET SUPPLIES/EXPE	SAW-STREET		649.00	
69333	1652 HORIZON MANAGED SERVICES, LLC	01/2022	12/25/2021	371.00	
	001-040-690 COMPUTER EXPENSE	WEB PAGE EXPENSES-ADMIN		371.00	
69334	1637 LB413164	IN2111091677	12/08/2021	82.75	
	001-010-505 MC SUPPLIES/EXPENSE	MS CRIMINAL & TRAFFIC LAW		74.00	
	001-010-505 MC SUPPLIES/EXPENSE	SHIPPING		8.75	
69335	1530 LOTT'S ACE HARDWARE TUNICA	037300/2	10/19/2021	33.97	
	001-201-505 STREET SUPPLIES/EXPE	SUPPLIES-STREET		33.97	
69336	1530 LOTT'S ACE HARDWARE TUNICA	037490/2	11/05/2021	279.99	
	001-201-509 MARKETPLACE EXPENSE	HEATER FOR MARKET PLACE		279.99	
69337	1530 LOTT'S ACE HARDWARE TUNICA	037512/2	11/08/2021	45.88	
	001-201-505 STREET SUPPLIES/EXPE	SUPPLIES-STREET		45.88	
69338	1673 MARY EDWARDS	12/16/2021	12/16/2021	50.00	
	001-040-672 CONTRACT SERVICES	PLANNING COMMISSION ATTEND		50.00	
69339	1673 MARY EDWARDS	12/21/21	12/21/2021	50.00	
	001-040-672 CONTRACT SERVICES	SPECIAL PLANNING CO. MEETI		50.00	
69340	1443 MEMPHIS MECHANICAL SERVICES,	404099	08/16/2021	426.93	
	102-400-637 REPAIRS/MAINT-GROCER	DAIRY CASE REPAIRS-GROCERY		426.93	
69341	1443 MEMPHIS MECHANICAL SERVICES,	404234	08/16/2021	195.52	
	102-400-637 REPAIRS/MAINT-GROCER	BISCUIT CASE REPAIRS		220.25	
	102-400-637 REPAIRS/MAINT-GROCER	TAX PAID ON INVOICE # 4042		24.73-	
69342	1443 MEMPHIS MECHANICAL SERVICES,	405248	11/05/2021	872.52	
	102-400-637 REPAIRS/MAINT-GROCER	REPAIRS/BISCUIT CASE-GROCE		872.52	
69343	1443 MEMPHIS MECHANICAL SERVICES,	405365/2	12/01/2021	720.00	
	102-400-637 REPAIRS/MAINT-GROCER	REPAIRS TO MEAT FREEZER		720.00	
69344	484 MID SOUTH SMALL ENGINES	365835	12/01/2021	508.00	
	001-201-505 STREET SUPPLIES/EXPE	CLIMBING ROPE/SUPPLIES		508.00	
69345	1792 MOTOR WORKS LLC	2316	12/06/2021	373.19	
	001-100-521 VEHICLE EXPENSES	OIL COOLER HOUSING-CAR # 3		248.84	
	001-100-521 VEHICLE EXPENSES	REMOVE AND REPLACE ENGINE		110.00	
	001-100-521 VEHICLE EXPENSES	DISPOSAL/SUPPLIES		14.35	
69346	1792 MOTOR WORKS LLC	2335	12/15/2021	98.59	
	001-100-521 VEHICLE EXPENSES	CAR #294 REPAIRS & REFILL		98.59	
69347	1383 MS MUNICIPAL ATTORNEYS ASSOC	MMA22019	12/07/2021	200.00	
	001-040-613 SEMINARS & TRAINING	WINTER MMA CLE CONFERENCE		175.00	
	001-040-605 DUES/MEMBERSHIPS	2022 MEMBERSHIP DUES		25.00	

DOCKET			*-----INVOICE-----*		
NUMBER	*-----	VENDOR	NUMBER	DATE	AMOUNT
69348	1105	NAPA AUTO PARTS	35823	10/06/2021	59.94
	400-220-521	REPAIRS & MAINTENANC	DEF-TRUCK #15-SANITATION		29.97
	001-201-521	VEHICLE EXPENSES	DEF TRUCK # 7-STREET		29.97
69349	1105	NAPA AUTO PARTS	358788	10/13/2021	619.04
	001-160-521	VEHICLE EXPENSES	SUPPLIES(BATTERY)- FIRE DE		619.04
69350	1105	NAPA AUTO PARTS	358849	10/14/2021	107.05
	400-650-521	VEHICLE REPAIRS/MAIN	TRUCK # 38 FRONT BRAKES-WA		107.05
69351	1105	NAPA AUTO PARTS	359112	10/19/2021	158.13
	001-201-521	VEHICLE EXPENSES	OIL-TRUCK #7-STREET		79.06
	400-750-521	VEHICLE REPAIRS & MA	OIL-TRUCK #15-SANITATION		79.07
69352	1105	NAPA AUTO PARTS	359128	10/19/2021	136.48
	001-201-521	VEHICLE EXPENSES	BATTERY TRUCK #3-STREET		136.48
69353	1105	NAPA AUTO PARTS	359339	10/25/2021	117.95
	400-650-521	VEHICLE REPAIRS/MAIN	TRUCK #38-WATER		117.95
69354	1105	NAPA AUTO PARTS	359375	10/25/2021	147.30
	001-201-505	STREET SUPPLIES/EXPE	SUPPLIES-STREET		147.30
69355	1105	NAPA AUTO PARTS	359376	10/25/2021	22.59
	400-650-521	VEHICLE REPAIRS/MAIN	SUPPLIES-TRUCK 38-WATER		22.59
69356	1105	NAPA AUTO PARTS	359481	10/27/2021	37.09
	400-650-521	VEHICLE REPAIRS/MAIN	TRUCK #38-WATER		37.09
69357	1105	NAPA AUTO PARTS	359838	11/04/2021	4.99
	001-100-521	VEHICLE EXPENSES	OIL FILTER CAR #334-POLICE		4.99
69358	1105	NAPA AUTO PARTS	359943	11/05/2021	125.04
	001-095-505	SUPPLIES	SUPPLIES-SHOP		125.04
69359	1105	NAPA AUTO PARTS	360321	11/15/2021	10.41
	001-201-521	VEHICLE EXPENSES	TIRE PLUGS FOR TRUCK #2		10.41
69360	1105	NAPA AUTO PARTS	360486	11/18/2021	35.02
	001-095-505	SUPPLIES	OIL AND FILTERS-SHOP		35.02
69361	1105	NAPA AUTO PARTS	360547	11/19/2021	143.93
	001-100-521	VEHICLE EXPENSES	BATTERY CAR #296-POLICE		143.93
69362	1105	NAPA AUTO PARTS	360716	11/23/2021	54.48
	001-095-505	SUPPLIES	SUPPLIES-SHOP		54.48
69363	1105	NAPA AUTO PARTS	360854	11/29/2021	35.57
	400-650-521	VEHICLE REPAIRS/MAIN	TRUCK #3-WATER		35.57
69364	548	NEXAIR, LLC	009387625	11/30/2021	341.00
	001-201-505	STREET SUPPLIES/EXPE	CYLINDER MAINTENANCE-STREE		341.00
69365	1562	NORMA ANDERSON	12/17/2021	12/17/2021	136.68
	001-040-671	TAX COLLECTION EXP	TAX COLLECTION		136.68
69366	1730	OMNIGO SOFTWARE	I-OS010439	11/25/2021	2,895.78
	001-100-690	COMPUTER EXPENSE	YEARLY POLICE SOFTWARE		2,895.78
69367	1749	OMNITRACS	100088591	12/08/2021	527.85
	001-040-505	SUPERVISION SUPPLIES	GPS TRACKING MONTHLY CHG		22.95
	001-100-505	POLICE SUPPLIES/EXPE	GPS TRACKING MONTHLY CHG		183.60
	001-201-505	STREET SUPPLIES/EXPE	GPS TRACKING MONTHLY CHG		137.70



DOCKET	*-----INVOICE-----*					
NUMBER	*-----	VENDOR	-----*	NUMBER	DATE	AMOUNT
		400-220-505	PU SUPPLIES & EXPENS	GPS TRACKING MONTHLY CHG		68.85
		400-650-505	WATER EXPENSES	GPS TRACKING MONTHLY CHG		91.80
		400-750-505	SEWER EXPENSES	GPS TRACKING MONTHLY CHG		22.95
69368	1437	ORION PLANNING + DESIGN, LLC	3378	11/04/2021		625.00
	001-040-673	CONTRACT-ORION GROUP	CONSULTING-OCTOBER	2021		625.00
69369	1437	ORION PLANNING + DESIGN, LLC	3403	12/08/2021		562.50
	001-040-673	CONTRACT-ORION GROUP	CONSULTING-NOVEMBER	2021		562.50
69370	1727	PENNY FRANKLIN		12/16/21	12/16/2021	50.00
	001-040-672	CONTRACT SERVICES	PLANNING COMMISSION ATTEND			50.00
69371	1727	PENNY FRANKLIN		12/21/2021	12/21/2021	50.00
	001-040-672	CONTRACT SERVICES	PLANNING COMMISSION ATTEND			50.00
69372	1496	QUILL		21190738	11/23/2021	171.85
	400-650-505	WATER EXPENSES	HAND SANITIZER-50% WATER			38.58
	001-040-505	SUPERVISION SUPPLIES	HAND SANITIZER-50% ADMIN			38.58
	400-650-505	WATER EXPENSES	CLOROX WIPES-50% WATER			31.26
	001-040-505	SUPERVISION SUPPLIES	CLOROX WIPES-50% ADMIN			31.26
	400-650-505	WATER EXPENSES	DISINFECTANT SPRAY-50% WAT			16.09
	001-040-505	SUPERVISION SUPPLIES	DISINFECTANT SPRAY-50% ADM			16.08
69373	1496	QUILL		21400955	12/03/2021	76.64
	001-040-535	OFFICE SUPP PAPER ET	2 BOXES WHITE ENVELOPES-AD			55.72
	001-040-535	OFFICE SUPP PAPER ET	BINDER CLIPS-ADMIN			5.56
	400-650-535	OFFICE SUPPLIES	CYAN INK-WATER			15.36
69374	1496	QUILL		21402788	12/03/2021	46.08
	400-650-535	OFFICE SUPPLIES	MAGINTA INK-WATER			15.36
	400-650-535	OFFICE SUPPLIES	YELLOW INK-WATER			30.72
69375	1496	QUILL		21435247	12/06/2021	26.99
	400-650-535	OFFICE SUPPLIES	WIRELESS KEYBOARD & MOUSE			26.99
69376	1630	R & H ENGINEERING & SURVEYING	1755	12/17/2021		2,530.00
	001-201-672	CONTRACT SERVICES	PROFESSIONAL SERVICES-STRE			2,530.00
69377	1574	R. W. TRUCKING	22035	12/06/2021		287.50
	400-220-521	REPAIRS & MAINTENANC	TRUCK #7 SERVICE CALL-SANI			287.50
69378	1574	R. W. TRUCKING	22041	12/11/2021		1,980.44
	400-220-521	REPAIRS & MAINTENANC	LABOR			517.50
	400-220-521	REPAIRS & MAINTENANC	PARTS			1,462.94
69379	1574	R. W. TRUCKING	370	12/22/2021		3,412.42
	001-201-505	STREET SUPPLIES/EXPE	610 GRAVEL-STREET			602.75
	001-201-505	STREET SUPPLIES/EXPE	HAULING			250.00
	001-201-505	STREET SUPPLIES/EXPE	610 GRAVEL-STREET			604.16
	001-201-505	STREET SUPPLIES/EXPE	HAULING			250.00
	001-201-505	STREET SUPPLIES/EXPE	610 GRAVEL-STREET			598.53
	001-201-505	STREET SUPPLIES/EXPE	HAULING			250.00
	001-201-505	STREET SUPPLIES/EXPE	610 GRAVEL-STREET			606.98
	001-201-505	STREET SUPPLIES/EXPE	HAULING			250.00
69380	1894	SAMI JO BAIRD		12/16/2021	12/16/2021	50.00
	001-040-672	CONTRACT SERVICES	PLANNING COMMISSION ATTEND			50.00
69381	1894	SAMI JO BAIRD		12/21/2021	12/21/2021	50.00
	001-040-672	CONTRACT SERVICES	SPECIAL PLANNING CO. MEETI			50.00
69382	263	SOUTHERN DUPLICATING INC.	AR115329	12/20/2021		310.40
	001-040-644	OFFICE EOUIP. MAINTEN	COPIER RENT-ADMIN			40.00

DOCKET NUMBER	*-----INVOICE-----*				
	VENDOR	NUMBER	DATE	AMOUNT	
	001-040-644	OFFICE EQUIP. MAINTENANCE	0.02 PER BLACK COPY-ADMIN	2.64	
	001-040-644	OFFICE EQUIP. MAINTENANCE	0.08 PER COLOR COPY-ADMIN	44.80	
	001-040-644	OFFICE EQUIP. MAINTENANCE	COPIER RENT -ADMIN	100.00	
	001-040-644	OFFICE EQUIP. MAINTENANCE	0.08 PER COLOR COPY-ADMIN	42.96	
	001-100-635	REPAIRS & MAINTENANCE	COPIER MAINT-POLICE	40.00	
	001-040-644	OFFICE EQUIP. MAINTENANCE	COPIER MAIN-ADMIN (KATE)	20.00	
	001-040-644	OFFICE EQUIP. MAINTENANCE	COPIER MAINT-ADMIN (JAY)	20.00	
69383	1646	SOUTHERN SHREDDERS	9528 12/06/2021	29.50	
	001-092-672	CONTRACT SERVICES	MONTHLY DOCUMENT SHREDDING	29.50	
69384	269	STATE TREASURER	12/2021 12/01/2021	377.50	
	001-010-690	STATE ASSESSMENTS	12/2021 ASSESMENTS-M.COURT	377.50	
69385	1889	STEWART WOODS	12/16/2021 12/16/2021	50.00	
	001-040-672	CONTRACT SERVICES	PLANNING COMMISSION ATTEND	50.00	
69386	1889	STEWART WOODS	12/21/2021 12/21/2021	50.00	
	001-040-672	CONTRACT SERVICES	SPECIAL PLANNING CO. MEETING	50.00	
69387	486	SUNBELT FIRE, INC	127426 12/09/2021	423.75	
	001-160-521	VEHICLE EXPENSES	REPAIRS TO RESCUE #1-FIRE	423.75	
69388	486	SUNBELT FIRE, INC	332295 12/01/2021	93.30	
	001-160-521	VEHICLE EXPENSES	PARTS-RESCUE #1-FIRE DEPT	73.30	
	001-160-521	VEHICLE EXPENSES	FREIGHT	20.00	
69389	1700	TARA MALLETT	DECEMBER 2021 12/01/2021	600.00	
	001-092-672	CONTRACT SERVICES	12/07/21 TOWN HALL CLEANING	150.00	
	001-092-672	CONTRACT SERVICES	12/20/21 TOWN HALL CLEANING	150.00	
	001-100-672	CONTRACT SERVICES	12/6/21 POLICE DEPT CLEANING	150.00	
	001-100-672	CONTRACT SERVICES	12/20/21 POLICE DEPT CLEANING	150.00	
69390	1604	TRACTOR SUPPLY CREDIT PLAN	200884456 12/08/2021	699.88	
	400-650-505	WATER EXPENSES	SUPPLIES-WATER	699.88	
69391	961	TRI-STATE TERMITE & PEST	584021 12/01/2021	30.00	
	001-092-678	PEST CONTROL	PEST CONTROL-ADMIN/MULIBLD	30.00	
69392	961	TRI-STATE TERMITE & PEST	584804 12/01/2021	30.00	
	001-100-678	PEST CONTROL	PEST CONTROL-POLICE	30.00	
69393	961	TRI-STATE TERMITE & PEST	584866 12/01/2021	30.00	
	001-092-678	PEST CONTROL	PEST CONTROL-ADMIN	30.00	
69394	961	TRI-STATE TERMITE & PEST	584867 12/01/2021	30.00	
	001-160-678	PEST CONTROL	PEST CONTROL-FIRE	30.00	
69395	961	TRI-STATE TERMITE & PEST	584895 12/01/2021	30.00	
	102-400-635	REPAIRS/MAINT-PO	PEST CONTROL-POST OFFICE	30.00	
69396	961	TRI-STATE TERMITE & PEST	584975 12/01/2021	30.00	
	001-095-678	PEST CONTROL	PEST CONTROL-SHOP	30.00	
69397	286	TUNICA CO SHERIFF'S DEPT	11/2021 11/29/2021	3,218.29	
	001-100-685	SHERIFF'S DEPARTMENT	DISPATCHER'S SALARY-POLICE	2,486.29	
	001-100-685	SHERIFF'S DEPARTMENT	EMERGENCY 911-POLICE	12.00	
	001-100-685	SHERIFF'S DEPARTMENT	INMATES HOUSED-POLICE	720.00	
69398	286	TUNICA CO SHERIFF'S DEPT	12/2021 12/27/2021	3,452.29	
	001-100-685	SHERIFF'S DEPARTMENT	DISPATCHER'S SALARY-POLICE	2,486.29	
	001-100-685	SHERIFF'S DEPARTMENT	EMERGENCY 911-POLICE	12.00	
	001-100-685	SHERIFF'S DEPARTMENT	INMATES HOUSED-POLICE	954.00	

DOCKET NUMBER	*-----INVOICE-----*				
	VENDOR	NUMBER	DATE	AMOUNT	
69399	1228 TUNICA COUNTY HEALTHCARE AUTH.	351832	11/08/2021	200.00	
	001-100-505 POLICE SUPPLIES/EXPE	M.SMITH DRUG SCREEN-POLICE		100.00	
	001-100-505 POLICE SUPPLIES/EXPE	T.PICKETT DRUG SCREEN-POLI		100.00	
69400	970 TUNICA MAIN STREET	11/16/21	11/16/2021	2,751.35	
	001-402-635 MAIN STREET PROGRAM	GAMING RECEIVED 11-16-2021		2,751.35	
69401	970 TUNICA MAIN STREET	12/14/21	12/14/2021	2,304.72	
	001-402-635 MAIN STREET PROGRAM	TUNICA MAIN STREET PAYMENT		2,304.72	
69402	675 TVFD	12/14/21	12/14/2021	5,666.67	
	001-160-691 TOWN POINTS CONTRACT	RECEIVED 12/14/2021-TOWN		666.67	
	001-160-690 TVFD CONTRACT	RECEIVED 12/14/2021-COUNTY		5,000.00	
69403	1475 UNIFIRST	2220284087	12/07/2021	278.36	
	400-750-581 LAUNDRY & UNIFORMS	UNIFORMS-SWR		13.12	
	400-650-581 UNIFORMS & LAUNDRY	UNIFORMS-WATER		33.77	
	001-201-545 UNIFORM EXPENSE	UNIFORMS-STREET		56.53	
	400-220-581 UNIFORMS & LAUNDRY	UNIFORMS-SANI		50.53	
	400-650-505 WATER EXPENSES	SUPPLIES-WATER 25%		31.10	
	400-750-505 SEWER EXPENSES	SUPPLIES-SEWER 25%		31.10	
	001-201-505 STREET SUPPLIES/EXPE	SUPPLIES-STREET 50%		62.21	
69404	1475 UNIFIRST	2220285987	12/14/2021	278.36	
	400-750-581 LAUNDRY & UNIFORMS	UNIFORMS-SWR		13.12	
	400-650-581 UNIFORMS & LAUNDRY	UNIFORMS-WATER		33.77	
	001-201-545 UNIFORM EXPENSE	UNIFORMS-STREET		56.53	
	400-220-581 UNIFORMS & LAUNDRY	UNIFORMS-SANI		50.53	
	400-650-505 WATER EXPENSES	SUPPLIES-WATER 25%		31.10	
	400-750-505 SEWER EXPENSES	SUPPLIES-SEWER 25%		31.10	
	001-201-505 STREET SUPPLIES/EXPE	SUPPLIES-STREET 50%		62.21	
69405	1475 UNIFIRST	2220287879	12/21/2021	278.36	
	400-750-581 LAUNDRY & UNIFORMS	UNIFORMS-SWR		13.12	
	400-650-581 UNIFORMS & LAUNDRY	UNIFORMS-WATER		33.77	
	001-201-545 UNIFORM EXPENSE	UNIFORMS-STREET		56.53	
	400-220-581 UNIFORMS & LAUNDRY	UNIFORMS-SANI		50.53	
	400-650-505 WATER EXPENSES	SUPPLIES-WATER 25%		31.10	
	400-750-505 SEWER EXPENSES	SUPPLIES-SEWER 25%		31.10	
	001-201-505 STREET SUPPLIES/EXPE	SUPPLIES-STREET 50%		62.21	
69406	1475 UNIFIRST	2220289822	12/28/2021	278.36	
	400-750-581 LAUNDRY & UNIFORMS	UNIFORMS-SWR		13.12	
	400-650-581 UNIFORMS & LAUNDRY	UNIFORMS-WATER		33.77	
	001-201-545 UNIFORM EXPENSE	UNIFORMS-STREET		56.53	
	400-220-581 UNIFORMS & LAUNDRY	UNIFORMS-SANI		50.53	
	400-650-505 WATER EXPENSES	SUPPLIES-WATER 25%		31.10	
	400-750-505 SEWER EXPENSES	SUPPLIES-SEWER 25%		31.10	
	001-201-505 STREET SUPPLIES/EXPE	SUPPLIES-STREET 50%		62.21	
69407	1759 WADE, INC.	P39024	12/08/2021	402.71	
	400-650-505 WATER EXPENSES	BOOTS FOR TOM-WATER		92.79	
	001-201-505 STREET SUPPLIES/EXPE	CHAIN AND MOWER COVER-STRE		309.92	
69408	1759 WADE, INC.	WO5651	11/30/2021	180.00	
	001-201-505 STREET SUPPLIES/EXPE	REPAIRS TO POST HOLE DIGGE		180.00	
69409	1759 WADE, INC.	WO5754	12/16/2021	4,143.36	
	001-201-505 STREET SUPPLIES/EXPE	REPAIRS TO WOOD CHIPPER		4,143.36	
69410	672 WASTE MANAGEMENT, INC	2567711086	12/01/2021	701.60	
	400-220-654 SANITARY LANDFILL DI	LANDFILL DISPOSAL 11/16-11		701.60	
69411	672 WASTE MANAGEMENT, INC	2574511081	12/16/2021	1,311.80	

DOCKET		*-----INVOICE-----*		
NUMBER	*-----	VENDOR	-----*	
			NUMBER	DATE
				AMOUNT
400-220-654		SANITARY LANDFILL DI	LANDFILL DISPOSAL	12/01-12
				1,311.80
TOTAL >>>				91,236.80
				91,236.80

DOCKET		*-----INVOICE-----*		
NUMBER	*-----	VENDOR	-----*	
			NUMBER	DATE
				AMOUNT
			400-000-000	30,709.72
			001-000-000	57,911.39
			102-000-000	2,615.69
TOTAL DOCKET >>				344,366.85
				344,366.85



*Live it up just down the road*

December 17, 2021

Mr. McKinley Daley, President  
Board of Supervisors  
Tunica County, Mississippi  
P.O. Box 1463  
Tunica, MS 38676

Mr. Andrew T. Dulaney, Mayor  
Town of Tunica  
P.O. Box 395  
Tunica, MS 38676

Mr. Shad White  
State Auditor  
P.O. Box 956  
Jackson, MS 39205

Re: Tunica County Tourism Commission

Dear All:

Pursuant to Section 3(5)(c) of Chapter 1030, Local and Private Law of the State of Mississippi, Regular Legislative Session 1999, we enclose a copy of the audit of the Tunica County Tourism Commission books for the fiscal year ending September 30, 2020. We our change in auditing firms, we anticipating having the audit for the year ending September 30, 2021, early in 2022.

If, after reviewing this, you have any questions or requests for further information, please do not hesitate to contact me.

Sincerely,

TUNICA COUNTY TOURISM COMMISSION

By:   
Mr. Webster Franklin, President/CEO

**Tunica County Tourism Commission  
Convention and Visitors Bureau  
Tunica County, Mississippi  
Audited Financial Statements and Special Report  
For the Year Ended September 30, 2020**



TABLE OF CONTENTS

<b>FINANCIAL SECTION .....</b>	<b>1</b>
<b>INDEPENDENT AUDITOR’S REPORT.....</b>	<b>2</b>
<b>MANAGEMENT’S DISCUSSION AND ANALYSIS .....</b>	<b>5</b>
<b>FINANCIAL STATEMENTS.....</b>	<b>10</b>
Statement of Net Position .....	11
Statement of Activities .....	12
Balance Sheet – Governmental Funds.....	13
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position .....	14
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds.....	15
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities .....	16
Notes to Financial Statements.....	17
<b>REQUIRED SUPPLEMENTARY INFORMATION .....</b>	<b>28</b>
Budgetary Comparison Schedule .....	29
Schedule of the Commission’s Proportionate Share of the Net Pension Liability .....	30
Schedule of Commission Contributions .....	31
Notes to the Required Supplementary Information .....	32
<b>SPECIAL REPORT .....</b>	<b>35</b>
Independent Auditor’s Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> .....	36
<b>SCHEDULE OF FINDINGS AND RESPONSES.....</b>	<b>38</b>



**TUNICA COUNTY TOURISM COMMISSION/CONVENTION AND  
VISITORS BUREAU**

**FINANCIAL SECTION**

DAVID I. BRIDGERS, JR., CPA  
L. KARL GOODMAN, CPA, MBA  
WILLIAM F. BAIRD, CPA  
EUGENE S. CLARKE, IV, CPA  
DAVID E. CLARKE, CPA

3528 MANOR DRIVE  
VICKSBURG, MISSISSIPPI 39180

PHONE: (601) 636-1416  
FAX: (601) 636-1417

MEMBERS OF  
MISSISSIPPI SOCIETY OF CPAs  
AMERICAN INSTITUTE OF CPAs  
GOVERNMENT AUDIT QUALITY CENTER  
PRIVATE COMPANIES PRACTICE SECTION

## INDEPENDENT AUDITORS' REPORT

To the Board of Directors  
Tunica County Tourism Commission/Convention and Visitors Bureau  
Robinsonville, Mississippi

### ***Report of the Financial Statements***

We have audited the accompanying financial statements of the Tunica County Tourism Commission/Convention and Visitors Bureau ("the Commission"), as of and for the year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

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

### ***Auditor's Responsibility***

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

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

the appropriateness of accounting policies used, and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

### ***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Tunica County Tourism Commission/Convention and Visitors Bureau as of September 30, 2020, and changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Other Matters***

#### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, the Budgetary Comparison Schedule and corresponding notes, the Schedule of the Commission's Proportionate Share of the Net Pension Liability, and the Schedule of Commission Contributions be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated September 24, 2021, on our consideration of the Commission'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 Tunica County Tourism Commission/Convention and Visitors Bureau'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 the Commission's internal control over financial reporting and compliance.

*Bridgers, Goodman, Baird & Clarke, PLLC*

Bridgers, Goodman, Baird & Clarke, PLLC  
Certified Public Accountants  
Vicksburg, Mississippi

September 24, 2021

**TUNICA COUNTY TOURISM COMMISSION/CONVENTION AND  
VISITORS BUREAU**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**Tunica County Tourism Commission/Convention and Visitors Bureau  
Management's Discussion and Analysis  
For the Years Ended September 30, 2020 and 2019**

As management of the Tunica County Tourism Commission/Convention and Visitors Bureau ("the Commission"), we offer readers of the Commission's financial statements this narrative overview and analysis of the financial activities of the Commission for the fiscal year ended September 30, 2020, with the fiscal year ended September 30, 2019, for comparative purposes. We encourage readers to consider the information presented here in conjunction with additional information, which can be found on pages 10-27 of this report.

### **FINANCIAL HIGHLIGHTS**

Revenue decreased this year by \$471,954 with expenses decreasing by \$67,271. As a result of these factors and a prior period adjustment of (\$261,563) the net position of the Commission decreased by \$455,260 for the year ended September 30, 2020.

The assets of the Commission exceeded its liabilities at September 30, 2020 by \$336,278, a decrease of \$455,260 from the previous year.

### **OVERVIEW OF THE BASIC FINANCIAL STATEMENTS**

The Commission operates for the purpose of promoting conventions and tourism in Tunica County. As a component unit of Tunica County, the Commission presents its financial statements on the modified accrual and full accrual bases of accounting. The financial statements of the Commission include the following components:

- Statement of Net Position
- Statement of Activities
- Balance Sheet- Governmental Fund
- Statement of Revenues, Expenses and Changes in Fund Balances for Governmental Funds
- Notes to Financial Statements

The Statement of Net Position includes all of the Commission's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference reported as net position. Net position is displayed in three categories:

- Net Investment in Capital Assets
- Restricted
- Unrestricted

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

The Statement of Activities presents information showing the Commission's change in net position during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving

**Tunica County Tourism Commission/Convention and Visitors Bureau**  
**Management's Discussion and Analysis**  
**For the Years Ended September 30, 2020 and 2019**

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 Balance Sheet-Governmental Fund and Statement of Revenues, Expenses and Changes in Fund Balances are used to account for essentially the same functions are presented in the accrual basis financial statements. However, unlike those statements, the governmental fund financial statements focus on near-term inflows and outflows of expendable resources, as well as on balances of expendable resources available at the end of the fiscal year. Such information may be useful in evaluating the Commission's near-term financing requirements.

Because the focus of the governmental fund statements is narrower than that of the accrual-based financial statements, it is useful to compare the information presented in the fund basis financial statements with similar information presented for net position in the accrual-based financial statements. By doing so, readers may better understand the long-term effect of the Commission's near-term financing decisions. Both the Balance Sheet- Governmental Fund and Statement of Revenues, Expenses and Changes in Fund Balances provide a reconciliation to facilitate this comparison.

The notes to the Financial Statements provide a description of the accounting policies used to prepare the financial statements and represent material disclosures required by generally accepted accounting principles that are not otherwise present in the financial statements.

#### **FINANCIAL ANALYSIS**

As noted earlier, net position may serve over time as a useful indicator of the financial position. The Commission's assets and deferred outflows of resources exceeded deferred inflows of resources and liabilities by \$336,278 at September 30, 2020, and \$791,538, one year earlier.

A portion of the Commission's net position (144%) reflects its investment in capital assets (e.g.) property and equipment less any debt used to acquire those assets that is still outstanding. The Commission uses these capital assets to carry out operations; consequently, these assets are not available for future spending. Although, the Commission's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate their liabilities.

**Tunica County Tourism Commission/Convention and Visitors Bureau**  
**Management's Discussion and Analysis**  
**For the Years Ended September 30, 2020 and 2019**

A summary of the Commission's Net Position is as follows:

	<u>2020</u>	<u>2019</u>	<u>Change</u>
Current assets	\$ 2,365,651	1,976,720	388,931
Capital assets	487,377	533,148	(45,771)
Total Assets	<u>2,853,028</u>	<u>2,509,868</u>	<u>343,160</u>
Deferred Outflows of Resources	<u>109,846</u>	<u>40,799</u>	<u>69,047</u>
Current liabilities	835,130	211,304	623,826
Non-current liabilities	1,664,859	1,529,446	135,413
Total Liabilities	<u>2,499,989</u>	<u>1,740,750</u>	<u>759,239</u>
Deferred Inflows of Resources	<u>126,607</u>	<u>18,379</u>	<u>108,228</u>
Net investment in capital assets	487,377	533,148	(45,771)
Unrestricted net position	(151,099)	258,390	(409,489)
Total Net Position	<u>\$ 336,278</u>	<u>791,538</u>	<u>(455,260)</u>

A summary of the Commission's activities are as follows:

	<u>2020</u>	<u>2019</u>	<u>Change</u>
Program Revenues	\$ 222,651	245,096	(22,445)
General Revenues	1,163,755	1,613,264	(449,509)
Total Revenues	<u>1,386,406</u>	<u>1,858,360</u>	<u>(471,954)</u>
Expenses	<u>1,580,103</u>	<u>1,647,374</u>	<u>(67,271)</u>
Change in Net Position	<u>(193,697)</u>	<u>210,986</u>	<u>(404,683)</u>
Net Position			
Beginning of Year	791,538	580,552	210,986
Prior Period Adjustments	(261,563)	-	(261,563)
End of Year	<u>\$ 336,278</u>	<u>791,538</u>	<u>(455,260)</u>



**Tunica County Tourism Commission/Convention and Visitors Bureau  
Management's Discussion and Analysis  
For the Years Ended September 30, 2020 and 2019**

**CAPITAL ASSET AND DEBT ADMINISTRATION**

**Capital Assets**

At September 30, 2020, the Commission had \$487,377 invested in a range of capital assets. This amount represents a net decrease (including additions and deductions) of approximately \$45,771 from 2019.

The following is a summary of changes in capital assets as of September 30, 2020

	<u>2020</u>	<u>2019</u>	<u>Change</u>	<u>Percentage Change</u>
Buildings and improvements	\$ 452,729	489,407	(36,678)	-7%
Mobile equipment	25,616	30,274	(4,658)	-15%
Furniture and equipment	9,032	13,467	(4,435)	-33%
Total	\$ <u>487,377</u>	<u>533,148</u>	<u>(45,771)</u>	<u>-9%</u>

More detailed information about the Commission's capital assets is presented in Note 3 of the Notes to the Financial Statements.

**REQUEST FOR INFORMATION**

This financial report is designed to provide our citizens, customers, investors and creditors with a general overview of the Commission's finances. If you have questions about this report or need any additional information, contact the Tunica County Tourism Commission/Convention and Visitors Bureau, 13625 Highway 61 N., Tunica Resorts, MS 38664, telephone (662) 363-3800.

**TUNICA COUNTY TOURISM COMMISSION/CONVENTION AND  
VISITORS BUREAU**

**FINANCIAL STATEMENTS**

Tunica County Tourism Commission/Convention and Visitors Bureau  
Statement of Net Position  
September 30, 2020

	<u>Primary Government Governmental Activities</u>
<b>ASSETS</b>	
Cash	\$ 1,819,902
Tourism tax receivable	280,229
Inventories and prepaid items	265,520
Capital assets - net	<u>487,377</u>
Total Assets	<u>2,853,028</u>
<b>Deferred Outflows of Resources</b>	
Deferred outflows related to pension	<u>109,846</u>
Total Deferred Outflows of Resources	<u>109,846</u>
<b>LIABILITIES</b>	
Accrued expenses	305
Unearned revenue	834,825
Net pension liability	<u>1,664,859</u>
Total Liabilities	<u>2,499,989</u>
<b>Deferred Inflows of Resources</b>	
Deferred inflows related to pension	<u>126,607</u>
Total Deferred Inflows of Resources	<u>126,607</u>
<b>NET POSITION</b>	
Net investment in capital assets	487,377
Unrestricted	<u>(151,099)</u>
Total Net Position	\$ <u><u>336,278</u></u>

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

Tunica County Tourism Commission/Convention and Visitors Bureau  
Statement of Activities  
For the Year Ended September 30, 2020

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Change in Net Position
		Charges for Services	Operating Grants and Contributions	Governmental Activities
Primary government:				
Governmental activities:				
Economic development and assistance	\$ 1,580,103	55,961	166,690	\$ (1,357,452)
Total Primary Government	\$ 1,580,103	55,961	166,690	(1,357,452)
General revenues:				
Tourism taxes				1,156,383
Unrestricted investment income				7,372
Total General Revenues				1,163,755
Changes in Net Position				(193,697)
Net Position - beginning, as previously stated				791,538
Prior Period Adjustments				(261,563)
Net Position - beginning, as restated				529,975
Net Position - ending				\$ 336,278

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

Tunica County Tourism Commission/Convention and Visitors Bureau  
Balance Sheet- Governmental Fund  
September 30, 2020

	<u>General Fund</u>
<b>ASSETS</b>	
Cash	\$ 1,819,902
Tourism tax receivable	280,229
Inventories and prepaid items	<u>265,520</u>
Total Assets	<u><u>2,365,651</u></u>
 <b>LIABILITIES AND FUND BALANCES</b>	
Liabilities	
Accrued expenses	305
Unearned revenue	834,825
Total Liabilities	<u>835,130</u>
Fund balances	
Unassigned	<u>1,530,521</u>
Total Fund Balances	<u>1,530,521</u>
Total Liabilities and Fund Balances	<u><u>\$ 2,365,651</u></u>

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

Tunica County Tourism Commission/Convention and Visitors Bureau  
Reconciliation of Governmental Funds Balance Sheet to the Statement of Net Position  
September 30, 2020

	<u>Amount</u>
Total fund balance - Governmental Funds	\$ 1,530,521
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	487,377
Net pension obligations are not due and payable in the current period and, therefore, are not reported in the funds.	(1,664,859)
Deferred outflows and inflows of resources related to pension are applicable to future periods and, therefore, are not reported in the funds.	
Deferred outflows of resources related to pensions	109,846
Deferred inflows of resources related to pensions	<u>(126,607)</u>
	(16,761)
Total Net Position - Governmental Activities	<u>\$ 336,278</u>

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

Tunica County Tourism Commission/Convention and Visitors Bureau  
Statement of Revenues, Expenditures, and Changes in Fund Balances for Governmental Funds  
For the Year Ended September 30, 2020

	<u>General Fund</u>
<b>REVENUES</b>	
Tourism Taxes	\$ 1,156,383
Grants and contributions	166,690
Souvenir sales	55,961
Interest Income	7,372
Total Revenues	<u>1,386,406</u>
<b>EXPENDITURES</b>	
Personnel costs	786,488
Supplies and services	252,927
Advertising and promotion activities	509,597
Total Expenditures	<u>1,549,012</u>
Excess of Revenues over (under) Expenditures	<u>(162,606)</u>
Net Change in Fund Balance	(162,606)
Fund Balance - beginning, as previously stated	1,631,703
Prior Period Adjustments	<u>61,424</u>
Fund Balance- beginning, as restated	<u>1,693,127</u>
Fund Balance - September 30, 2020	\$ <u><u>1,530,521</u></u>

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

**Tunica County Tourism Commission/Convention and Visitors Bureau**  
**Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of**  
**Governmental Funds to the Statement of Activities**  
**For the Year Ended September 30, 2020**

	<u>Amount</u>
Net Change in Fund Balances - Governmental Funds	\$ (162,606)
Amounts reported for governmental activities in the Statement of Activities are different because:	
Governmental Funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. Thus, the change in net position differs from the change in fund balances by the amount of depreciation.	(32,128)
In the Statement of Activities, only gains and losses from the sale of capital assets are reported, whereas in the Governmental funds, proceeds from the sale of capital assets increase financial resources. Thus, the change in net position differs from the change in fund balance by the amount of the net gain or loss in the current period.	(13,643)
Items reported in the Statement of Activities relating to the implementation of GASB 68 are not reported in the governmental funds. These activities include:	
Recognition of pension expense for the current year	(86,385)
Recognition of contributions made for the current year	101,065
Change in Net Position of Governmental Activities	<u>\$ (193,697)</u>

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



Tunica County Tourism Commission/Convention and Visitors Bureau  
Notes to Financial Statements  
For the Year Ended September 30, 2020

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. General Statement**

The Tunica County Tourism Commission (the Commission) is a body organized and created pursuant to local and private laws of the State of Mississippi regular session 1996, House Bill Number 1691 (the Act), for the purpose of promoting conventions and tourism in Tunica County. All powers conferred by the Act are vested in a six member Board of Commissioners, five of whom are appointed by the Board of Supervisors of Tunica County and one by the Town of Tunica. The Commission authorized the creation of the Tunica County Convention and Visitors Bureau to carry out the authorized activities. Day to day affairs of the Commission are supervised by the President and CEO who is a salaried, non-voting ex officio member of the Commission. The financial statements conform in all material respects to accounting standards generally accepted in the United States of America and include all accounts of the Commission's activities. The Commission is a component unit of Tunica County, Mississippi, but has no component units or fiduciary funds of its own.

**B. Basis of Presentation**

The Commission's basic financial statements consist of government-wide statements including a Statement of Net Position and a Statement of Activities, fund financial statements and accompanying note disclosures which provide a detailed level of financial information.

*Government-wide Financial Statements:*

The Statement of Net Position and Statement of Activities display information concerning the Commission as a whole. The statements include all activities of the Commission. Activities of the Commission are generally financed through tourism taxes, program revenues through advertising projects, and sales from the museum gift shop.

*Fund Financial Statements*

The Commission uses a single fund to report on its financial position. The operations of this fund are accounted for with a set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues and expenditures. The Commission reports the following major Governmental fund:

General Fund- This fund is used to account for all financial resources and expenses utilized for the general operations of the Commission

**C. Measurement Focus/Basis of Accounting**

Government-wide financial statements are presented using the economic resources measurement focus and accrual basis of accounting. Revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used, regardless of when the related cash flows take place. Tourism taxes are recognized in the year for which they are levied. Grants are recognized as revenues as soon as all eligibility requirements have been satisfied.

Tunica County Tourism Commission/Convention and Visitors Bureau  
Notes to Financial Statements  
For the Year Ended September 30, 2020

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

**D. Cash and Cash Equivalents**

"Cash and cash equivalents" include all on hand, demand deposits, savings accounts, and certificates of deposits of the Commission which are short-term highly liquid investments that are readily convertible to cash (generally three months or less). Investments in governmental securities are stated at fair value. However, the commission did not invest in any governmental securities during the fiscal year.

**E. Accounts Receivable**

Receivables, if any, consist of amounts due from third-parties. They are reported net of allowances for uncollectible accounts.

**F. Inventories and Prepaid Items**

Inventory in the gift shop is valued at average cost, which approximates market-value, using the first in/first out method.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government wide and fund financial statements. 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.

**G. Capital Assets and Depreciation**

Capital acquisition and construction are reflected as expenditures in Governmental Fund statements and the related assets are reported as capital assets in the governmental activities column of the government-wide financial statements. All purchased capital assets are stated at historical cost. Donated capital assets are recorded at estimated fair market value at the time of donation. The costs of normal maintenance and repairs that do not add to the value of assets or materially extend their respective lives are not capitalized; however, improvements are capitalized. Interest expenditures are not capitalized on capital assets.

Capitalization thresholds (dollar value above which asset acquisitions are added to the capital asset accounts) and estimated useful lives are used to report capital assets in the government-wide statements. Depreciation is calculated on the straight-line basis for all assets, except land. A full year's

Tunica County Tourism Commission/Convention and Visitors Bureau  
Notes to Financial Statements  
For the Year Ended September 30, 2020

depreciation expense is taken for all purchases and sales of capital assets during the year. The following schedule details those thresholds and estimated useful lives:

Description	Capitalization Thresholds	Estimated Useful Life
Land	\$0	N/A
Buildings	50,000	40 years
Improvements other than buildings	25,000	20 years
Mobile equipment	5,000	5-10 years
Furniture and equipment	5,000	3-7 years

**H. Deferred Outflows/Inflows of Resources**

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. The separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to future periods and so will not be recognized as an outflow of resources until then

Deferred outflows related to pensions- The amount represents the Commission's proportionate share of the deferred outflows of resources reported by the pension plan in which the Commission participates.

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

Deferred inflows related to pensions- This amount represents the Commission's proportionate share of the deferred inflows of resources reported by the pension plan in which the Commission participates.

**I. Pensions**

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Public Employees' Retirement System of Mississippi (PERS) and additions to/deductions from PERS' fiduciary net position have been determined on the same basis as they are reported by PERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**J. Equity Classifications**

Government-wide Financial Statements:

Equity is classified as Net Position and is displayed in three components. "Net investment in capital assets" consists of capital assets including restricted capital assets, net of accumulated depreciation

Tunica County Tourism Commission/Convention and Visitors Bureau  
Notes to Financial Statements  
For the Year Ended September 30, 2020

and reduced by the outstanding balances of any bonds, notes or other borrowings attributable to the acquisition, construction or improvement of those assets. "Restricted net position" consists of net position with constraints placed on the use either by external groups such as creditors, grantors, contributors, or laws and regulations of other governments; or law through constitutional provisions or enabling legislation. "Unrestricted" net position includes all other net position not meeting the definition of "net investment in capital assets," or "restricted".

When an expense is incurred for purposes for which both restricted and unrestricted resources are available, the Commission first applies restricted resources. The Commission does not currently have any restricted resources.

Fund Financial Statements:

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

Government fund balance is classified as nonspendable, restricted, committed, assigned or unassigned. The following are descriptions of fund classifications used by the Commission:

*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.

**K. Tourism Tax Revenues**

Revenues for the Commission are provided by a three percent tourism tax imposed by Tunica County on the gross proceeds of certain sales by bars and restaurants, and room rentals by hotels and motels for the specific purpose of funding the Commission.

Accounting principles generally accepted in the United States of American require taxes to be recognized at the levy date if measurable and available. All tourism taxes are recognized as revenue in the year in which they are levied.

**L. Compensated Absences**

Full-time permanent employees are granted vacation benefits of two weeks after one year of service. Sick leave accrues to full-time permanent employees are one day per month. Vacation and sick leave is not a vested benefit and is not paid upon termination of employment. No liability has been accrued because the amount cannot be estimated.

**M. Use of Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

Tunica County Tourism Commission/Convention and Visitors Bureau  
Notes to Financial Statements  
For the Year Ended September 30, 2020

**N. Changes in Accounting Standards**

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

**NOTE 2 – DEPOSITS AND INVESTMENTS**

The carrying amount of the Commission's total deposits with financial institutions at September 30, 2020, was \$1,819,902 and the bank balance was \$1,935,363. The collateral for public entities' deposits in financial institutions is held in the name of the State Treasurer under a program established by the Mississippi State Legislature and is governed by Section 27-105-5 Miss. Code Ann (1972). Under this program, the entity's funds are protected through a collateral pool administered by the State Treasurer. Financial institutions holding deposits of public funds must pledge securities as collateral against those deposits. In the event of failure of a financial institution, securities pledged by that institution would be liquidated by the State Treasurer to replace the public deposits not covered by the Federal Deposit Insurance Corporation (FDIC).

**Custodial Credit Risk - Deposits.** Custodial credit risk is the risk that in the event of the failure of a financial institution, the Commission will not be able to recover deposits or collateral securities that are in the possession of an outside party. The Commission does not have a formal 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 (FDIC). 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 Commission.

**NOTE 3 – RELATED PARTY TRANSACTIONS**

Tourism tax revenue due from Tunica County at September 30, 2020, totaled \$280,229. The Commission is a component unit of Tunica County.

**Tunica County Tourism Commission/Convention and Visitors Bureau**  
**Notes to Financial Statements**  
**For the Year Ended September 30, 2020**

**NOTE 4 – CAPITAL ASSETS**

The following is a summary of capital assets activity for the year ended September 30, 2020:

	Balance Oct. 1, 2019	Additions	Deletions	Adjustments	Balance Sept. 30, 2020
<u>Depreciable capital assets:</u>					
Buildings and improvements	\$ 889,680	-	50,302	-	839,378
Mobile equipment	77,009	-	-	-	77,009
Furniture and equipment	78,388	-	11,166	-	67,222
Total depreciable capital assets	<u>1,045,077</u>	<u>-</u>	<u>61,468</u>	<u>-</u>	<u>983,609</u>
<u>Less accumulated depreciation for:</u>					
Buildings and improvements	400,273	24,268	37,892	-	386,649
Mobile equipment	46,735	4,658	-	-	51,393
Furniture and equipment	64,921	3,202	9,933	-	58,190
Total accumulated depreciation	<u>511,929</u>	<u>32,128</u>	<u>47,825</u>	<u>-</u>	<u>496,232</u>
Total depreciable capital assets, net	<u>\$ 533,148</u>	<u>(32,128)</u>	<u>13,643</u>	<u>-</u>	<u>487,377</u>

Depreciation expense is \$32,128 for the year ended September 30, 2020.

**NOTE 5 – OPERATING LEASES**

On October 13, 2008, the Board of Commissioners approved a resolution to authorize a Museum Memorabilia Lease Agreement with Robinson Property Corp. (Horseshoe Casino). The agreement was executed in May 2009 and provides for the Commission to obtain Horseshoe's blues memorabilia at no cost for a term ending on September 15, 2097.

The Commission has entered into certain operating leases which do not give rise to property rights. Total costs for such leases were \$4,288 for the year ended September 30, 2020. The future minimum lease payments for these leases are as follows:

<u>Year Ending September 30,</u>	<u>Amount</u>
2021	\$ 2,580
2022	2,580
2023	2,580
2024	2,580
2025	<u>2,580</u>
Total minimum payments required	<u>\$ 12,900</u>

New operating leases will begin when the current ones expire. The new lease payments will not be included in the annualized amounts, as they cannot be reasonably estimated.



Tunica County Tourism Commission/Convention and Visitors Bureau  
Notes to Financial Statements  
For the Year Ended September 30, 2020

**NOTE 6—SURETY BONDS**

Name	Position	Term	Bonds
Webster C. Franklin	President and CEO	1/2/2020-1/2/2021	100,000
Delois Hardeman	Secretary/Treasurer	5/7/2020-5/7/2021	100,000
John Canon	Chairman	7/15/20-7/15/2021	100,000

All of the office staff is bonded under an employee theft and forgery policy in the amounts of \$50,000.

**NOTE 7—DEFINED BENEFIT PLAN**

*General Information about the Pension Plan*

Plan Description. The Commission 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 State of Mississippi Legislature. PERS issues a publicly available financial report that includes financial statements and required supplementary information. That information may be obtained by writing to Public Employees' Retirement System, PERS Building, 429 Mississippi Street, Jackson, MS 39201-1005 or by calling 1-800-444-PERS.

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

**Tunica County Tourism Commission/Convention and Visitors Bureau**  
**Notes to Financial Statements**  
**For the Year Ended September 30, 2020**

compounded for each fiscal year thereafter. Plan provisions are established and may be amended only by the State of Mississippi Legislature.

Contributions. At September 30, 2020, PERS members were required to contribute 9% of their annual covered salary, and the Commission is required to contribute at an actuarially determined rate. The employer's rate at September 30, 2020, was 17.40% of annual covered payroll. The contribution requirements of PERS members and employers are established and may be amended only by the State of Mississippi Legislature. The Commission's contributions (employer share only) to PERS for the years ending September 30, 2020, 2019, and 2018 were \$101,065, \$91,063, and \$98,551, respectively, equal to the required contributions for each year.

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

At September 30, 2020, the Commission reported a liability of \$1,664,859 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Commission's proportion of the net pension liability was based on a projection of the Commission's long-term share of contribution to the pension plan relative to projected contributions of all participating entities, actuarially determined. The Commission's proportionate share used to calculate the September 30, 2020, net pension liability was 0.008600 percent, which was based on a measurement date of June 30, 2020. This was a decrease of 0.000094 percent from its proportionate share used to calculate the September 30, 2019, net pension liability, which was based on a measurement date of June 30, 2019.

For the year ended September 30, 2020, the Commission recognized pension expense of \$86,385. At September 30, 2020, the Commission 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	\$ 14,264	
Net difference between projected and actual earnings on pension plan investments	60,925	
Changes of assumptions	9,422	
Changes in the proportion and differences between contributions and proportionate share of contributions		126,607
Contributions subsequent to the measurement date	25,235	
Total	\$ 109,846	126,607

\$25,235 reported as deferred outflows of resources related to pensions resulting from Commission contributions subsequent to the measurement date will be recognized as a reduction to the net pension liability in the year ended September 30, 2021. Other amounts reported as deferred outflows of resources



**Tunica County Tourism Commission/Convention and Visitors Bureau**  
**Notes to Financial Statements**  
**For the Year Ended September 30, 2020**

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

<u>Year ending September 30:</u>	<u>Amount</u>
2021	\$ (71,779)
2022	(21,467)
2023	29,214
2024	22,036
Total	<u>\$ (41,996)</u>

Actuarial Assumptions. The total pension liability in the June 30, 2020, actuarial valuation was determined using the following actuarial assumptions, applied to all periods in the measurement:

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

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

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

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic Equity	27.00 %	4.90 %
International Equity	22.00	4.75
Global Equity	12.00	5.00
Fixed Income	20.00	0.50
Real Estate	10.00	4.00
Private Equity	8.00	6.25
Cash	1.00	0.00
	<u>100.00 %</u>	

**Tunica County Tourism Commission/Convention and Visitors Bureau**  
**Notes to Financial Statements**  
**For the Year Ended September 30, 2020**

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

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

	1% Decrease (6.75%)	Discount Rate (7.75%)	1% Increase (8.75%)
Proportionate share of the net pension liability	\$ 2,154,957	1,664,859	1,260,333

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

**NOTE 8— EFFECT OF DEFERRED AMOUNTS ON NET POSITION**

The governmental activities' unrestricted net position of (\$151,099) includes the effect of deferred outflows/inflows of resources related to pensions. A portion of the deferred outflow of resources related to pensions in the amount of \$25,235 resulting from the Commission's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended September 30, 2021. The \$84,611 balance of deferred outflows of resources related to pensions at September 30, 2020, will be recognized in pension expense over the next four years. The \$126,607 balance of the deferred inflow of resources related to pension expense at September 30, 2020, will be recognized in pension expense over the next four years.

**NOTE 9—CONTINGENCIES**

**Litigation-** the Commission is subject to various legal proceedings in various stages of litigation, many of which occur in the normal course of operations. It is not possible at the present time to estimate the outcome or liability, if any, with respect to the various proceedings. However, the Commission's management and legal counsel believe that ultimate liability resulting from these lawsuits will not have a material adverse effect on the financial condition of the Commission.

**Federal Grants—**the Commission 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 a grantor audit may

Tunica County Tourism Commission/Convention and Visitors Bureau  
Notes to Financial Statements  
For the Year Ended September 30, 2020

become a liability for the Commission. No provision for any liability that may result has been recognized in the Commission's financial statements.

**NOTE 10—PRIOR PERIOD ADJUSTMENT**

A summary of significant equity adjustments are as follows:

Explanation	Amount
Statement of Activities	
To correct net pension liability and the related inflows and outflows	\$ (189,274)
To correct prior year accruals	(72,289)
Total prior period adjustments	<u>\$ (261,563)</u>
Explanation	
Statement of Revenues, Expenditures, and Changes in Fund Balance	
To correct prior year accruals	\$ (72,289)
To correct prior year tourism taxes receivable	133,713
Total prior period adjustments	<u>\$ 61,424</u>

**NOTE 11—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 Commission evaluated the activity of the Commission through September 24, 2021, the date the financial statements were available to be issued, and determined that no subsequent events have occurred requiring disclosure in the notes to the financial statements.

**TUNICA COUNTY TOURISM COMMISSION/CONVENTION AND VISITORS  
BUREAU**

**REQUIRED SUPPLEMENTARY INFORMATION**

**Tunica County Tourism Commission/Convention and Visitors Bureau**  
**Budgetary Comparison Schedule**  
**Budget and Actual (Non-GAAP Basis)**  
**General Fund**  
**For the Year Ended September 30, 2020**

<b>UNAUDITED</b>				Variance with
	Original	Final	Actual	Final Budget
	Budget	Budget	(Budgetary	Positive
			Basis)	(Negative)
<b>REVENUES</b>				
Tax Revenue	\$ 1,646,000	1,646,000	1,283,739	(362,261)
Grants and contributions	50,000	50,000	925,015	875,015
Gift Shop Sales	-	-	55,961	55,961
Interest income	4,000	4,000	7,312	3,312
Total Revenues	<u>1,700,000</u>	<u>1,700,000</u>	<u>2,272,027</u>	<u>572,027</u>
<b>EXPENDITURES</b>				
Personnel	815,000	815,000	786,488	28,512
Office supplies	10,000	10,000	7,527	2,473
Welcome Center	5,500	5,500	2,378	3,122
Contract services	95,000	95,000	94,022	978
Insurance	30,500	30,500	23,478	7,022
Repairs and maintenance	10,000	10,000	5,290	4,710
Visitors promotion	12,000	12,000	1,542	10,458
Postage	5,000	5,000	3,542	1,458
Dues and subscriptions	20,000	20,000	2,503	17,497
Telephone	24,000	24,000	22,014	1,986
Utilities	25,000	25,000	22,572	2,428
Training and local meeting	10,000	10,000	403	9,597
Event sponsorship	50,000	50,000	11,050	38,950
Auto in town	9,000	9,000	5,163	3,837
Rent, office machines	5,000	5,000	4,288	712
Legal and accounting	27,000	27,000	20,520	6,480
Furniture/Equipment	15,000	15,000	7,186	7,814
Gift Shop Expense	-	-	33,748	(33,748)
Advertising & promotion expenses	748,000	748,000	538,272	209,728
Total Expenditures	<u>1,916,000</u>	<u>1,916,000</u>	<u>1,591,986</u>	<u>324,014</u>
Excess of Revenues over (under) Expenditures	<u>(216,000)</u>	<u>(216,000)</u>	<u>680,041</u>	<u>896,041</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Other sources	216,000	216,000	-	(216,000)
Total Other Financing Sources and Uses	<u>\$ 216,000</u>	<u>216,000</u>	<u>-</u>	<u>(216,000)</u>
Net Change in Fund Balance			<u>\$ 680,041</u>	<u>680,041</u>

**Tunica County Tourism Commission/Convention and Visitors Bureau**  
**Schedule of the Commission's Proportionate Share of the Net Pension Liability**  
**Last 10 Fiscal Years\***  
**For the Year Ended September 30, 2020**

**UNAUDITED**

	2020	2019	2018	2017	2016	2015
Commission's proportion of the net pension liability (asset)	0.0086%	0.0087%	0.0101%	0.0103%	0.0099%	0.0105%
Commission's proportionate share of the net pension liability (asset) \$	1,664,859	1,530,502	1,679,930	1,712,210	1,768,387	1,623,093
Commission's covered payroll \$	575,450	566,233	642,960	662,146	634,327	655,626
Commission's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	289.31%	270.30%	261.28%	258.58%	278.78%	247.56%
Plan fiduciary net position as a percentage of the total pension liability	58.97%	61.59%	62.54%	61.49%	57.47%	61.70%

\* The amounts presented for each fiscal year were determined as of the twelve months ended at the measurement date of June 30 of the fiscal year presented. This schedule is presented to illustrate the requirement to show information for 10 years. However, GASB Statement No. 68 was implemented for the fiscal year ended September 30, 2015, and, until a full 10 year trend is compiled, the Commission has only presented information for the years in which information is available.

Tunica County Tourism Commission/Convention and Visitors Bureau  
Schedule of Commission's Contributions  
Last 10 Fiscal Years\*  
For the Year Ended September 30, 2020

UNAUDITED

	2020	2019	2018	2017	2016	2015
Contractually required contribution	\$ 101,065	91,063	98,551	103,399	100,854	100,238
Contributions in relation to the contractually required contribution	<u>101,065</u>	<u>91,063</u>	<u>98,551</u>	<u>103,399</u>	<u>100,854</u>	<u>100,238</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Commission's covered payroll	\$ 580,832	563,549	625,722	656,501	640,341	636,430
Contributions as a percentage of covered payroll	17.40%	16.16%	15.75%	15.75%	15.75%	15.75%

\* This schedule is presented to illustrate the requirement to show information for 10 years. However, GASB Statement No. 68 was implemented for the fiscal year ended September 30, 2015, and, until, a full 10 year trend is compiled, the Commission has only presented information for the years in which information is available.

Tunica County Tourism Commission/Convention and Visitors Bureau  
Notes to Required Supplementary Information  
For the Year Ended September 30, 2020

**A. Budgetary Information**

The Commission's budget is prepared principally on the cash basis of accounting. All appropriations lapse at year end, and there are no encumbrances to budget because state law does not require that funds be available when goods or services are ordered, only when payment is made.

**B. Basis of Presentation**

The Budgetary Comparison Schedule - Budget and Actual (Non-GAAP Basis) presents the original legally adopted budget, the final legally adopted budget, actual amounts on a budgetary (Non-GAAP Basis) and variances between the final budget and the actual amounts. The schedule is presented for the General Fund. The Budgetary Comparison Schedule - Budget and Actual (Non-GAAP Basis) is a part of required supplementary information.

**C. Budget/GAAP Reconciliation.**

The major differences between the budgetary basis and the GAAP basis are:

1. Revenues are recorded when received in cash (budgetary) as opposed to when susceptible to accrual (GAAP).
2. Expenditures are recorded when paid in cash (budgetary) as opposed to when susceptible to accrual (GAAP).

The following schedule reconciles the budgetary basis schedules to the GAAP basis financial statements for the General Fund:

Budget (Cash Basis)	\$ 680,041
Increase (Decrease)	
Net adjustment for revenue accruals	(910,621)
Net adjustment for expenditure accruals	57,720
Net adjustment for inventory adjustments	10,254
GAAP Basis	\$ <u>(162,606)</u>

**Pension Schedules**

**A. 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.



**Tunica County Tourism Commission/Convention and Visitors Bureau**  
**Notes to Required Supplementary Information**  
**For the Year Ended September 30, 2020**

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

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

2016

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

2017

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

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

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

The percentage of active member disabilities assumed to be in the line of duty was increased from 6.00% to 7.00%.

2019

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

- For males, 112% of male rates from ages 18 to 75 scaled down to 105% for ages 80 to 119.
- For females, 85% of the female rates from ages 18 to 65 scaled up to 102% for ages 75 to 119.
- Projection scale MP-2018 will be used to project future improvements in life expectancy generationally.

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

- For males, 137% of male rates at all ages.
- For females, 115% of female rates at all ages.
- Projection scale MP-2018 will be used to project future improvements in life expectancy generationally.

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

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

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

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

Tunica County Tourism Commission/Convention and Visitors Bureau  
Notes to Required Supplementary Information  
For the Year Ended September 30, 2020

**B. 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.

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, 2018, valuation for the June 30, 2020, fiscal year end). The following actuarial methods and assumptions were used to determine the most recent contribution rate reported in that schedule:

Actuarial cost method	Entry age
Amortization method	Level percentage of payroll, open
Remaining amortization period	30.9 years
Asset valuation method	5-year smoothed market
Price Inflation	3.00 percent
Salary increases	3.25 percent to 18.50 percent, including inflation
Investment rate of return	7.75 percent, net of pension plan investment expense, including inflation

**TUNICA COUNTY TOURISM COMMISSION/CONVENTION AND  
VISITORS BUREAU**

**SPECIAL REPORT**

DAVID I. BRIDGERS, JR., CPA  
L. KARL GOODMAN, CPA, MBA  
WILLIAM F. BAIRD, CPA  
EUGENE S. CLARKE, IV, CPA  
DAVID E. CLARKE, CPA

3528 MANOR DRIVE  
VICKSBURG, MISSISSIPPI 39180

PHONE: (601) 636-1416  
FAX: (601) 636-1417

MEMBERS OF  
MISSISSIPPI SOCIETY OF CPAs  
AMERICAN INSTITUTE OF CPAs  
GOVERNMENT AUDIT QUALITY CENTER  
PRIVATE COMPANIES PRACTICE SECTION

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

Members of the Board of Tunica County Tourism Commission/Convention and Visitors Bureau  
Tunica County Tourism Commission/Convention and Visitors Bureau  
Tunica, Mississippi

We have audited, 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, the financial statements of Tunica County Tourism Commission/Convention and Visitors Bureau ("the Commission") as of and for the year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements, and have issued our report thereon dated September 24, 2021.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Commission's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control. Accordingly, we do not express an opinion on the effectiveness of the Tunica County Tourism Commission/Convention and Visitors Bureau's internal control.

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

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

## Compliance and Other Matters

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

## Purpose of this Report

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

*Bridgers, Goodman, Baird & Clarke, PLLC*

Bridgers, Goodman, Baird, & Clarke, PLLC  
Certified Public Accountants  
Vicksburg, Mississippi

September 24, 2021

**TUNICA COUNTY TOURISM COMMISSION/CONVENTION AND  
VISITORS BUREAU**

**SCHEDULE OF FINDINGS AND RESPONSES**

Tunica County Tourism Commission/Convention and Visitors Bureau  
Schedule of Findings and Responses  
For the Year Ended September 30, 2020

Section 1: Summary of Auditor's Results

**Financial Statements:**

- |  |               |
|--|---------------|
| 1. Type of auditor's report issued on the financial statements | Unmodified    |
| 2. Internal control over financial reporting:                  |               |
| a. Material weakness identified?                               | No            |
| b. Significant deficiencies identified?                        | None reported |
| 3. Noncompliance material to the financial statements noted?   | No            |

Section 2: Financial Statement 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*.

# CALIBER COLLISION

## CALIBER - ARLINGTON TN

RESTORING THE RHYTHM OF YOUR LIFE  
5757 Airline Road, Arlington, TN 38002  
Phone: (901) 472-3506  
FAX: (901) 472-3510

Workfile ID: 454803a7  
Federal ID: 33-0730794  
State EPA:

### Final Bill

#### RO Number: 2835042345

Customer:  
Town of Tunica  
1315 PINE ST  
TUNICA, MS 38676  
(662) 373-1905

Insurance:  
NATIONWIDE APPRAISALS

Adjuster:  
Phone:  
Claim: NAS21434360  
Loss Date: 8/23/2021  
Deductible: 500.00

Estimator: Jeff Angotti  
Create Date: 11/19/2021

2019 FORD F-150 XL SuperCrew 4WD w/6.5' Box 4D LONG 8-5.0L Flex Fuel Port/Direct Injection White

VIN: 1FTEW1E55KFA52870 Interior Color: Gray Mileage In: 22,760 Vehicle Out: 12/30/2021  
License: G83069 Exterior Color: White Mileage Out:  
State: MS Production Date: 12/2018 Condition: Job #:

Line	Ver	Operation	Description	Qty	Extended Price \$	Part Type	Labor	Type	Paint
1	S01		<b>FRONT BUMPER</b>						
2	S01	Remove/Install	Upper molding primed, w/o wheel opening molding				0.3T	Body	
3	S01		<b>GRILLE</b>						
4	S01	Remove/Install	R&I grille assy				0.7T	Body	
5	S01		<b>FRONT LAMPS</b>						
6	S01	Remove/Install	LT R&I headlamp assy				0.0T	Body	
7	S01		<b>RADIATOR SUPPORT</b>						
8	S01	Remove/Install	Sight shield				0.0T	Body	
9	E01		<b>HOOD</b>						
10	S01	Repair	Hood (ALU)				8.0T	Body	3.2T
11	E01		Add for Clear Coat						1.3T
12	E01		<b>FENDER</b>						
13	E01	Remove/Replace	LT Fender w/o wheel opng mldg (ALU)	1	246.00T	A/M	3.1T	Body	2.6T
14	E01		Overlap Major Adj. Panel						(0.4)T
15	E01		Add for Clear Coat						0.4T
16	E01		Add for Edging						0.5T
17	S01	Remove/Replace	LT Nameplate "F-150 XL"	1	21.07T	OEM	0.2T	Body	
18	E01		<b>ELECTRICAL</b>						
19	E01	Remove/Replace	TPMS sensor 315mhz	1	83.62T	OEM	0.0T	Mech	
20	S01	Remove/Replace	Battery gas engines 760 amp NOTE: OEM Battery Availability: No ETA Auto Zone: In Local Stock/Same Day	1	265.57T	A/M	0.4T	Body	
21	E01		<b>WHEELS</b>						
22	S01	Sublet	Dismount (Remove Tire From Wheel)	1	10.00T	Sublet			

T = Taxable Item, RPD = Related Prior Damage, AA = Appearance Allowance, UPD = Unrelated Prior Damage, PDR = Paintless Dent Repair, A/M = Aftermarket, Rechr = Rechromed, Reman = Remanufactured, OEM = New Original Equipment Manufacturer, Recor = Re-cored, RECOND = Reconditioned, LKQ = Like Kind Quality or Used, Diag = Diagnostic, Elec = Electrical, Mech = Mechanical, Ref = Refinish, Struc = Structural

12/30/2021 8:46:00 AM



# Final Bill

RO Number: 2835042345

2019 FORD F-150 XL SuperCrew 4WD w/6.5' Box 4D LONG 8-5.0L Flex Fuel Port/Direct Injection White

23	S01	Remove/Replace	LT/Rear Wheel, alloy type 1	1	323.00T	RECOND	0.1T	Body	
24	S01	Remove/Replace	Tire - Goodyear Wrangler 265/70R17 115T	1	245.00T	A/M			
25	E01	Sublet	Four Wheel Alignment - Sublet	1	89.95T	Other			
26	S01	Sublet	Mount and Balance (New: Tire, Wheel & Sensor) NOTE: Arlington Automotive		30.00T	Sublet			
27	S01		<b>CAB</b>						
28	S01	Remove/Install	LT Cowl grille				0.5T	Body	
29	S01	Remove/Install	LT Lower molding				0.2T	Body	
30	S01	Remove/Install	LT Roof molding				0.5T	Body	
31	S01	Repair	LT Cab Corner				2.0T	Body	1.2T
32	S01		Add for Clear Coat						0.2T
33	S01		Rope Glass	1	5.00T	Other	0.5T	Body	
34	E01		<b>FRONT DOOR</b>						
35	S01	Remove/Replace	LT Door shell (ALU)	1	968.17T	OEM	5.9T	Body	3.6T
36	S01		Overlap Major Adj. Panel						(0.4)T
37	S01		Add for Clear Coat						0.6T
38	E01	Remove/Install	LT Door w/strip regular, crew cab				0.0T	Body	
39	E01	Remove/Install	LT Lower w/strip crew cab				0.3T	Body	
40	E01	Remove/Install	LT Belt molding black finish				0.0T	Body	
41	E01	Remove/Replace	LT Mirror	1	288.00T	A/M	0.0T	Body	
42	E01	Remove/Install	LT Handle, outside w/o passive entry black w/o cylinder				0.0T	Body	
43	E01	Remove/Install	LT Belt w/strip				0.0T	Body	
44	E01	Remove/Install	LT R&I trim panel				0.0T	Body	
45	E01		<b>PICK UP BOX</b>						
46	S01	Remove/Replace	LT Side panel w/o wheel opening molding (ALU)	1	871.27T	OEM	12.8T	Body	3.0T
47	S01		Overlap Major Adj. Panel						(0.4)T
48	S01		Add for Clear Coat						0.5T
49	S01	Remove/Replace	LT Side panel rivet blind type A NOTE: 4 of these are required.	4	2.24T	OEM			
50	S01	Remove/Replace	LT Side panel rivet blind type D NOTE: 56 of these are required.	56	25.20T	OEM			
51	S01	Remove/Replace	LT Side panel rivet spr	30	41.70T	OEM			
52	S01	Remove/Replace	LT Side panel adhesive kit	1	91.20T	OEM			
53	E01	Remove/Replace	LT Outer wheelhouse (ALU)	1	76.13T	OEM	1.4T	Body	0.5T
54	S01		Overlap Minor Panel						(0.2)T
55	E01		Add for Clear Coat						0.1T
56	E01	Remove/Replace	Fuel door gas engines	1	31.38T	OEM	0.0T	Body	0.3T
57	E01		Add for Clear Coat						0.1T
58	E01	Remove/Replace	Housing gas engines	1	45.58T	OEM	0.0T	Body	
59	E01	Remove/Replace	LT Decal "FX4 OFF ROAD"	1	62.18T	OEM	0.4T	Body	
60	E01	Remove/Replace	LT Rear deflector	1	17.18T	OEM	0.3T	Body	

T = Taxable Item, RPD = Related Prior Damage, AA = Appearance Allowance, UPD = Unrelated Prior Damage, PDR = Paintless Dent Repair, A/M = Aftermarket, Rechr = Rechromed, Reman = Remanufactured, OEM = New Original Equipment Manufacturer, Recor = Re-cored, RECOND = Reconditioned, LKQ = Like Kind Quality or Used, Diag = Diagnostic, Elec = Electrical, Mech = Mechanical, Ref = Refinish, Struc = Structural

12/30/2021 8:46:00 AM

# Final Bill

RO Number: 2835042345

2019 FORD F-150 XL SuperCrew 4WD w/6.5' Box 4D LONG 8-5.0L Flex Fuel Port/Direct Injection White

61	E01	Remove/Replace	LT Front deflector	1	5.48T	OEM	0.2T	Body	
62	E01	Remove/Install	R&I box assy				2.2T	Body	
63	S01	Remove/Replace	LT Front extn (ALU)	1	43.77T	OEM	1.5T	Body	
64	S01	Remove/Replace	LT Rear extn (ALU)	1	58.55T	OEM	0.9T	Body	
65	S01	Remove/Replace	LT Corner reinf (ALU)	1	67.80T	OEM	1.4T	Body	0.4T
66	S01		Add for Clear Coat						0.1T
67	S01	Remove/Replace	LT Panel extn (ALU)	1	54.93T	OEM	1.8T	Body	0.5T
68	S01		Overlap Minor Panel						(0.2)T
69	S01		Add for Clear Coat						0.1T
70	S01	Remove/Replace	LT Corner reinf rivet blind type A	20	11.20T	OEM			
71	S01	Remove/Replace	LT Corner reinf rivet blind type D	30	13.50T	OEM			
72	S01	Remove/Replace	LT Corner reinf rivet blind type C	6	3.00T	OEM			
73	S01	Remove/Replace	LT Upper molding	1	85.12T	OEM	0.5T	Body	
74	S01	Remove/Replace	Mount bolt	6	45.00T	OEM			
			NOTE: PARTS: Part cannot be reused/reinstalled.						
75	S01	Remove/Replace	Mount bolt nut	6	21.00T	OEM			
76	S01	Remove/Replace	Mount bolt insulator	6	55.08T	OEM			
77	S01	Repair	Floor pan (ALU)				6.0T	Body	1.0T
78	S01		Add for Clear Coat						0.2T
79	E01		<b>REAR SUSPENSION</b>						
80	E01	Remove/Replace	LT Spring code FL34-A	1	359.18T	OEM	1.5T	Mech	
81	S01	Remove/Replace	LT Shock w/4WD w/o 122" wheelbase, w/base payload		97.45T	OEM	0.6T	Mech	
			NOTE: PARTS: Order by application. Part has related component that cannot be reused/reinstalled; lower bolt, nut, upper bolt and retainer nut.						
82	S01	Remove/Replace	LT Shock lower bolt	1	10.00T	OEM			
			NOTE: PARTS: Part cannot be reused/reinstalled.						
83	S01	Remove/Replace	LT Shock nut	1	1.14T	OEM			
			NOTE: PARTS: Part cannot be reused/reinstalled.						
84	S01	Remove/Replace	LT Shock upper bolt	1	10.00T	OEM			
			NOTE: PARTS: Part cannot be reused/reinstalled.						
85	S01	Remove/Replace	LT Shock retainer nut	1	4.50T	OEM			
			NOTE: PARTS: Part cannot be reused/reinstalled.						
86	E01		<b>TAIL GATE</b>						
87	E01	Remove/Install	R&I tailgate assy				0.0T	Body	
88	E01	Repair	Tail gate w/o applique (ALU)				5.0T	Body	2.0T
89	E01		Overlap Major Non-Adj. Panel						(0.2)T
90	E01		Add for Clear Coat						0.4T
91	E01	Remove/Install	Handle w/o trailer light, w/camera black				0.5T	Body	
92	S01	Remove/Replace	Tail gate mldg w/o flex step	1	60.00T	A/M	0.4T	Body	
93	E01		<b>REAR LAMPS</b>						
94	E01	Remove/Replace	LT Tail lamp	1	192.00T	A/M	0.0T	Body	
95	E01		<b>REAR BUMPER</b>						
96	S01	Remove/Replace	O/H rear bumper				2.7T	Body	
97	S01	Remove/Replace	Bumper chrome w/o park sensor	1	1,360.00T	A/M	0.0T	Body	

T = Taxable Item, RPD = Related Prior Damage, AA = Appearance Allowance, UPD = Unrelated Prior Damage, PDR = Paintless Dent Repair, A/M = Aftermarket, Rechr = Rechromed, Reman = Remanufactured, OEM = New Original Equipment Manufacturer, Recor = Re-cored, RECOND = Reconditioned, LKQ = Like Kind Quality or Used, Diag = Diagnostic, Elec = Electrical, Mech = Mechanical, Ref = Refinish, Struc = Structural

# Final Bill

**RO Number: 2835042345**

2019 FORD F-150 XL SuperCrew 4WD w/6.5' Box 4D LONG 8-5.0L Flex Fuel Port/Direct Injection White

98	E01	Remove/Install	Tool Box				1.0T	Body
99	E01	Remove/Install	Headache Rack				1.0T	Body
100	E01		Cover Car for Overspray	1	5.00T	Other		
101	E01	Remove/Replac	Corrosion Protection Primer	1	10.00T	Other		
102	E01		add labor to match				1.2T	Body 1.0T
103	E01		add labor to match				0.2T	Mech
104	E01		add paint materials	1	28.60T	Other		
105	S01		Pre-repair scan	1	40.00T	Other	0.5T	Body
106	S01		Post-repair scan	1	80.00T	Other	0.5T	Body

Estimate Totals	Discount \$	Markup \$	Rate \$	Total Hours	Total \$
Parts					6,431.79
Sublet/Miscellaneous					129.95
Labor, Body			50.00	64.9	3,245.00
Labor, Refinish			50.00	22.0	1,100.00
Labor, Mechanical			85.00	2.3	195.50
Material, Paint					858.00
E.P.C.					3.00
<b>Subtotal</b>					<b>11,963.24</b>
Sales Tax					837.43
<b>Grand Total</b>					<b>12,800.67</b>
Deductible					(500.00)
Betterment					(109.93)
<b>Net Total</b>					<b>12,190.74</b>

Estimate Version	Total \$
Original	8,422.06
Supplement S01	4,378.61

Insurance Total \$:	12,190.74
Received from Insurance \$:	0.00
Balance due from Insurance \$:	12,190.74
Customer Total \$:	609.93
Received from Customer \$:	0.00
Balance due from Customer \$:	609.93

## TERMS AND CONDITIONS OF REPAIR SERVICES

1.Payment Upon Completion and Authority to Endorse Checks.Customer agrees that he/she is fully responsible & liable for timely payment of all charges for labor, parts, material & accessories, sublet repairs, and any other charges incurred under these Terms & Conditions, and payment in full shall be made prior to the release of the vehicle.To facilitate timely payment, Customer hereby authorizes Caliber & its authorized employees, to act in Customer's place for the purpose of endorsing, on Customer's behalf, all insurance checks made payable to Caliber and Customer, or to Customer, regarding authorized repairs to the vehicle described in this agreement with such limited authorization terminating upon full payment for the

**RO Number: 2835042345**

2019 FORD F-150 XL SuperCrew 4WD w/6.5' Box 4D LONG 8-5.0L Flex Fuel Port/Direct Injection White

repairs of the vehicle.

2. Additional Repairs. Customer may authorize Caliber to conduct additional repairs that are discovered following closer inspection or disassembly orally, in written form, or via electronic messaging & all such additional repairs shall be listed on the final invoice.

3. Sublet Repairs, Repair Location and Authority to Operate Vehicle. Customer acknowledges & authorizes Caliber, including its subcontractors & employees, as Caliber deems appropriate, to: perform portions of the repairs through use of subcontractor(s) hired by Caliber; conduct repairs at another Caliber facility; and, operate the vehicle, including use on public streets, for the purposes of including, but not limited to, inspecting, testing, pick-up, delivery, & facilitating repairs.

4. Damage or Theft. Customer acknowledges and agrees that Caliber is not responsible for & does not accept any liability for the theft, or damage to, the vehicle, or any personal property left in the vehicle, that is not a direct result of Caliber's gross negligence. Customer acknowledges that said property is not insured or protected to the amount of the actual cash value thereof, or otherwise, against loss related to theft, fire or vandalism while the property remains with Caliber. Customer further acknowledges that all personal property has been removed from the vehicle, and that Caliber, its employees and its subcontractors are not responsible for inspection thereof.

5. Storage Fees & Lien Sale. Customer authorizes & acknowledges that if the vehicle is not picked up within ten (10) days after Caliber has notified the Customer that the repairs are completed, Caliber may charge daily storage fees at rates that are ordinary & customary for the area, but not to exceed \$35.00 per day. In addition to any and all other available legal & equitable remedies, Caliber may, in accordance with applicable state law, begin lien sale proceedings & sell the vehicle by way of a public auction.

6. DISPUTE SETTLEMENT AND ARBITRATION. CUSTOMER & CALIBER ACKNOWLEDGE AND AGREE THAT IN THE EVENT A DISPUTE OR CONTROVERSY ARISES CONCERNING THIS AGREEMENT OR THE REPAIRS TO THE VEHICLE, CUSTOMER & CALIBER SHALL FIRST ATTEMPT IN GOOD FAITH TO SETTLE THE DISPUTE BY MEDIATION ADMINISTERED BY THE AMERICAN ARBITRATION ASSOCIATION UNDER ITS CONSUMER OR COMMERCIAL MEDIATION PROCEDURES, AS APPLICABLE. IN THE EVENT THAT THE MATTER IS NOT SETTLED BY MEDIATION AS PROVIDED FOR IN THIS PARAGRAPH, CUSTOMER & CALIBER AGREE THAT SUCH DISPUTE OR CONTROVERSY SHALL BE RESOLVED BY BINDING ARBITRATION ADMINISTERED BY THE AMERICAN ARBITRATION ASSOCIATION UNDER ITS CONSUMER OR COMMERCIAL ARBITRATION RULES, AS APPLICABLE. CUSTOMER HEREBY ACKNOWLEDGES THAT A COPY OF SUCH RULES, A GUIDE TO THE APPLICABLE PROCEDURES AND INFORMATION NOTING THE NEAREST AMERICAN ARBITRATION ASSOCIATION LOCATION IS AVAILABLE FOR CUSTOMER'S REVIEW AT [www.adr.org/aaa/faces/rules](http://www.adr.org/aaa/faces/rules). CUSTOMER MAY ALSO CONTACT THE AMERICAN ARBITRATION ASSOCIATION AT 212-484-4181 or 888-855-9575. JUDGMENT ON THE ARBITRATION AWARD RENDERED BY THE ARBITRATOR MAY BE ENTERED IN ANY COURT HAVING JURISDICTION THEREOF. IF EITHER CUSTOMER OR CALIBER ELECTS TO RESOLVE A CLAIM BY ARBITRATION, THAT CLAIM SHALL BE ARBITRATED ONLY ON AN INDIVIDUAL BASIS. THERE SHALL BE NO RIGHT OR AUTHORITY FOR ANY CLAIMS TO BE ARBITRATED ON A CLASS ACTION BASIS OR ON BASES INVOLVING CLAIMS BROUGHT IN A PURPORTED REPRESENTATIVE CAPACITY, WHETHER ON BEHALF OF THE GENERAL PUBLIC, OTHER CALIBER CUSTOMERS OR OTHER PERSONS SIMILARLY SITUATED. NOTWITHSTANDING THE FOREGOING, CALIBER AND CUSTOMER AGREE THAT CLAIMS ARISING UNDER THE MAGNUSON-MOSS WARRANTY ACT ("MMWA"), SHALL BE MEDIATED BUT SHALL NOT BE ARBITRATED. IF MEDIATION DOES NOT RESOLVE A CLAIM UNDER THE MMWA, THE CUSTOMER MAY PURSUE THE MMWA CLAIM, AND ONLY THE MMWA CLAIM, IN COURT. ANY CLAIMS NOT UNDER THE MMWA SHALL BE ARBITRATED AS SET FORTH HEREIN. IN THE EVENT THE CUSTOMER DOES BRING AN MMWA CLAIM IN COURT, CUSTOMER AND CALIBER EXPRESSLY WAIVE THEIR RIGHT TO A TRIAL BY JURY AS TO SUCH CLAIM.

7. Limited Warranty. Subject to the obligations and exclusions below, Caliber warrants the repairs against defects in materials and workmanship for the applicable period of time set forth in Section 7(A) During such time, Caliber will repair or replace any parts which prove to be defective by reason of improper workmanship or materials without charge for parts or labor relating thereto, subject to the terms and conditions herein, including, but not limited to Section 7(C) below. All warranty repairs must be performed at one of Caliber's facilities. If the vehicle is outside Caliber's market area, the warranty repairs may be performed at any repair facility nationwide that is approved in advance by Caliber.

A. Warranty Period. Non-Transferability & Non-Assignability. Except as otherwise provided herein, Caliber warrants the repairs and paint only to Customer and for only as long as Customer owns the vehicle, but in no event for less than sixty (60) days. Customer may not expressly or implicitly transfer or assign any rights granted under this limited warranty.

B. Defects in Manufacturer's Parts, Material or Accessories. In certain instances Caliber may use parts, materials or accessories in its repairs that have been procured from third-party manufacturers and/or suppliers. In such instances, Caliber warrants such parts, materials or accessories only to the extent that the third-party manufacturer or supplier's warranties apply to Caliber.

C. Limitations and Exclusions. This limited warranty does not apply to repairs necessitated by any cause beyond the reasonable control of Caliber, including any defects, damage or malfunctions caused by or resulting from unauthorized service or parts, improper or inadequate vehicle maintenance, use for which any parts or accessories were not designed or approved, alterations, accidents, modification of repairs, subsequent repairs performed by a party other than Caliber (except as set forth in this Section 7), abuse, misuse, neglect, or acts of God. Any and all disputes related to this section

## Final Bill

**RO Number: 2835042345**

2019 FORD F-150 XL SuperCrew 4WD w/6.5' Box 4D LONG 8-5.0L Flex Fuel Port/Direct Injection White

shall be resolved according to the procedures set forth in Paragraph 6 above.

D. Environmental Damage. This limited warranty does not apply to damage caused by chemicals, tree sap, road salt, sand, rocks, pebbles, hail, windstorms, sun, pollution or other environmental factors or road hazards that may damage cloth, leather, plastic, wood, vinyl, paint, chrome, upholstery and/or convertible tops.

E. Waiver of Right to Return of Replaced Auto Parts. By entering into this agreement Customer waives any right to the return of auto parts replaced by Caliber and Customer agrees that all parts replaced under this limited warranty shall become the property of Caliber. If you do not wish to waive your rights to return of replaced parts, please inform the center manager before you sign this document so that we may make appropriate arrangements.

8. DISCLAIMERS. THE FOREGOING PARAGRAPH 7 IS THE COMPLETE LIMITED WARRANTY FOR CALIBER REPAIRS AND SUPERSEDES ALL OTHER WARRANTIES AND REPRESENTATIONS, WHETHER ORAL OR WRITTEN. EXCEPT AS EXPRESSLY SET FORTH ABOVE, NO OTHER EXPRESS WARRANTIES ARE MADE WITH RESPECT TO CALIBER REPAIRS IN NO EVENT WILL CALIBER BE LIABLE TO THE CUSTOMER OF THE VEHICLE DESCRIBED IN THIS AGREEMENT, FOR ANY COMMERCIAL DAMAGES, EXPENSES, LOST REVENUES, LOST SAVINGS OR ANY OTHER SPECIAL, INDIRECT INCIDENTAL OR CONSEQUENTIAL LOSSES OF A COMMERCIAL NATURE WHATSOEVER, EVEN IF CALIBER HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES. TO THE EXTENT THAT ANY PART OF THIS LIMITED WARRANTY IS IN CONFLICT WITH APPLICABLE LAW, CALIBER WILL FOLLOW APPLICABLE LAW.

9. Entire Agreement, Headings, Validity. Customer acknowledges that he/she has not been induced to authorize repairs by any representation or warranty not set forth in this agreement. This is the entire agreement between Caliber & Customer, and supersedes all existing agreements and all other oral or written communication between them concerning its subject matter. This agreement may only be modified in writing, signed by Caliber & Customer, either through manual or digital signatures.

Customer Signature: \_\_\_\_\_ Date: \_\_\_\_\_