

Minute Book 32

May 3, 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 MAY 2022, MEETING
OF THE MAYOR AND BOARD OF ALDERMEN

BE IT REMEMBERED that Tuesday, May 3, 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:

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

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. Alderman Pierce led in prayer.

The Board considered the minutes from the April 19, 2022, meeting. Alderman Hartsfield moved to approve the minutes as written and previously provided to the Board. 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.

Alderman Turner recused himself at 3:03 p.m. due to a conflict of interest.

The Board then considered the claims for April 2022. 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 Pierce 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 (noting that Alderman Turner was not participating), the Mayor declared the same carried and adopted.

APPENDIX B – APRIL CLAIMS

Alderman Turner returned to the meeting at 3:06 p.m.

REPORTS:

- Police Report: Police Chief Hatton reported for the Police Department. As part of his report, Chief Hatton advised that the two new police cars have been received by the Town. The cars are getting their equipment added and will be put into service as soon as possible. Additionally, Chief Hatton briefly updated the Board with regard to the stolen car and robbery downtown.
- Public Works: Thomas Robinson, Reggie Griffin, and Trentiss Gordon reported on public works and other operations.

Next, the Board of Aldermen held a public hearing concerning the possibility of opting out of allowing the cultivation and processing of medical cannabis. Notice that this issue would be considered by the Board of Aldermen had previously been posted and otherwise given as required by law. Mayor Dulaney briefly addressed the issue. The public hearing was open and Mayor Dulaney advised that the Board of Aldermen was prepared to hear comments from the public relating to the issue. No one appeared to comment. There being no public comments concerning medical cannabis, the public hearing was closed.

The Board of Aldermen considered the District 1 Regional Hazard Mitigation Plan which will cover the time period from 2022 – 2027. Mayor Dulaney stated that notice of the public hearing had been timely given as required by law. Kate Scott Pennock, Town Clerk, presented a copy of the notice which had been published and posted. Additionally, the Plan which has been on file in the Town Clerk's office was available at the meeting. Mayor Dulaney called on Leron Weeks, Tunica County Emergency Management Director to give an overview of the Plan. Following Director Weeks review of the Plan, Mayor Dulaney stated that the public hearing was open and that the Board was prepared to receive comments from the public. No one appeared to comment. There being no public comments concerning the Plan, the public hearing was closed.

Under old business, Town Attorney Ryals updated the Board that the executed agreements with Tunica County, MS relating to fire protection, tax collection and/or equipment sharing have not yet been received. As soon as these are received from Tunica County, they will be brought before the Board to be received for the minutes at a future meeting.

The Mayor and Board of Aldermen next considered and discussed acting on the Medical Cannabis Act in the Town of Tunica. Alderman Pierce made a motion to opt out of the cultivation and processing of medical cannabis in the Town of Tunica understanding that this will allow for the

sale of medical cannabis only. The sale of medical cannabis shall be limited to commercially zoned areas of Highway 61. 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 – MEDICAL CANNABIS ACT RESOLUTION

The Mayor and Board of Aldermen discussed the Medical Cannabis Act. There was a general discussion concerning the zoning issues created by the Act. Alderman Fullilove made a motion to set a date for a public hearing on June 7, 2022, at which time the Board of Aldermen will consider amendments to the Town's Comprehensive Plan as well as the Town's Zoning Regulations which will allow for the sale of medical cannabis in commercially zoned areas along US Highway 61. Alderman Pierce 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 of Aldermen discussed and considered acting on the District 1 Regional Hazard Mitigation Plan. Alderman Hartsfield moved to approve the District 1 Regional Hazard Mitigation Plan as presented. 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.

APPENDIX D – DISTRICT 1 REGIONAL HAZARD MITIGATION PLAN

The Mayor and Board of Aldermen discussed and considered making a contribution to Crime Stoppers. Alderman Turner moved to approve making a contribution up to \$1,000.00 to Crime Stoppers (which amount shall be in the discretion of the Mayor) based on tips leading to the arrest of individuals committing crimes in the Town of Tunica. Alderman Pierce seconded the motion. Thereupon, the matter was put to a vote and the same having received the unanimous affirmative vote of all Alderman present, the Mayor declared the same carried and adopted.

The Mayor and Board next discussed and considered acting on adopting a series of resolutions relating to various issues including fair housing, etc. which are needed in order for the Town to proceed with the CDBG application. Some of the specific resolutions were previously included in the Board's April, 2022 meeting minutes. Mayor Dulaney read and reviewed each resolution with the Board of Aldermen. Alderman Turner moved to approve and adopt the resolutions as read and reviewed by Mayor Dulaney in order for the Town to proceed with the CDBG application. 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 E – RESOLUTIONS ADOPTED RELATING TO THE CDBG APPLICATION – SECTION 3 PLAN RESOLUTION WITH GRANTEE SECTION 3 ACTION PLAN; BASIC 504 REQUIREMENTS; MBE/WBE RESOLUTION; NATIONAL OBJECTIVE RESOLUTION; AND RESOLUTION CONCERNING MAINTENANCE OF THE PROPOSED PROJECT

The Mayor and Board next discussed and considered acting and approving the audit for the fiscal year ending September 30, 2021. A copy of the audit was previously provided to each member of the Board of Aldermen. Additionally, Mayor Dulaney has met with each Aldermen and reviewed the audit. Alderman Hartsfield moved to approve and receive the audit for the fiscal year ending September 30, 2021. 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 F – FY 2021 AUDIT

The Mayor and Board discussed and considered advertising for bids for the Beatline Road Drainage (DRA) project. Alderman Hartsfield made a motion to approve advertising a notice to receive bids on June 21, 2022. Alderman Pierce 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.

There were no travel requests to present 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 Turner moved that a closed determination be held to discuss whether an executive session is needed to be held and is appropriate. Alderman Fullilove 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 real property acquisition and leasing of real property (the “Executive Session Matter”).

Based on this, Alderman Turner moved that the Mayor and Board of Aldermen hold an executive session to discuss, consider and act on the Executive Session Matter. 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 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 who were present at the meeting (in person or telephonically), Town Attorney Ryals, and Town Clerk Pennock.

During the executive session, the Executive Session Matter was discussed. The following action was taken. Alderman Hartsfield moved to approve leasing the grounds of the Tate Log Cabin for hosting the Farmer's Market in exchange, we will maintain the grass cutting on the property. Alderman Turner 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. Thereupon, the matter was put to a vote and the same having received the unanimous affirmative vote of all Alderman present, the Mayor declared the same carried and adopted.

Following the discussion, Alderman Fullilove moved to leave executive session. Alderman Turner 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 actions taken during executive session.

With no other business, Alderman Pierce moved to adjourn the meeting. 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, and the meeting adjourned this 3rd day of May 2022.

Andrew T. Dulaney, Mayor

ATTEST:

Kate Scott Pennock, Town Clerk

APPENDIX A – ATTENDANCE SHEET

APPENDIX B – APRIL CLAIMS

APPENDIX C – MEDICAL CANNABIS ACT RESOLUTION

APPENDIX D – DISTRICT 1 REGIONAL HAZARD MITIGATION PLAN

APPENDIX E – FAIR HOUSING RESOLUTIONS

APPENIDX F – FY 2021 AUDIT

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

NAME	EMAIL/ORGANIZATION
1. <u>Vivian Shelton</u>	<u>CIT</u>
2. <u>Reggie Griffin</u>	
3. <u>Leslie Weaver</u>	
4. <u>Martha Oliva</u>	<u>CIT</u>
5. <u>LT. Ben</u>	
6. _____	
7. _____	
8. _____	
9. _____	
10. _____	
11. _____	
12. _____	
13. _____	
14. _____	
15. _____	
16. _____	

TOWN OF TUNICA

CHECK REGISTER

BANK: 610-000-002

DATE: 05/03/2022

PAGE: 1

VENDOR		*-----	CHECK	-----*
NUMBER	NAME	NUMBER	DATE	AMOUNT
1826	ADP, LLC	33619	05/03/2022	259.63
1932	AL/MS WATER CONFERENCE	33620	05/03/2022	600.00
1736	AMAZON CAPITAL SERVICE, INC	33621	05/03/2022	296.22
1501	AMERICAN MUNICIPAL SERVICES	33622	05/03/2022	260.75
1848	AMERICAN TANK MAINTENANCE, LLC	33623	05/03/2022	3,845.08
1686	ANGELA'S FLOWERS GIFTS & EVENT	33624	05/03/2022	3,371.50
16	ATKINS OFFICE SUPPLY	33625	05/03/2022	118.50
204	ATMOS ENERGY	33626	05/03/2022	100.33
1715	ATMOS ENERGY	33627	05/03/2022	110.93
1716	ATMOS ENERGY	33628	05/03/2022	157.50
1717	ATMOS ENERGY	33629	05/03/2022	56.00
1718	ATMOS ENERGY	33630	05/03/2022	225.41
1720	ATMOS ENERGY	33631	05/03/2022	60.38
1858	ATMOS ENERGY	33632	05/03/2022	122.45
1569	AUTOZONE	33633	05/03/2022	269.57
1714	AXON ENTERPRISE	33634	05/03/2022	399.32
1433	BATTERIES PLUS	33635	05/03/2022	180.00
1213	BUSINESS CARD	33636	05/03/2022	1,749.50
1531	C SPIRE BUSINESS SOLUTIONS	33637	05/03/2022	1,341.60
1187	C SPIRE WIRELESS	33638	05/03/2022	1,175.25
1664	CHARLES B. GRAVES, JR.	33639	05/03/2022	1,166.67
51	*** VOID ***	33640	05/03/2022	.00
51	CLAYTON APPLIANCE & HARDWARE	33641	05/03/2022	1,604.74
1385	CLEAR DISTRIBUTING	33642	05/03/2022	3,229.02
1890	CLIFTON JOHNSON	33643	05/03/2022	50.00
1621	CORE & MAIN	33644	05/03/2022	921.00
1066	CROW'S TRUCK SERVICE, INC	33645	05/03/2022	4,949.37
3	DANNY SMITH	33646	05/03/2022	600.00
1728	DAVID GRAVES	33647	05/03/2022	500.00
196	ENTERGY	33648	05/03/2022	24,110.64
97	FIRST REGIONAL LIBRARY	33649	05/03/2022	647.49
986	FISHER & ARNOLD, INC.	33650	05/03/2022	2,050.00
1192	FUELMAN	33651	05/03/2022	4,814.08
106	GALLS, LLC	33652	05/03/2022	160.77
1548	GRESHAM PETROLEUM COMPANY	33653	05/03/2022	2,968.28
1652	HORIZON MANAGED SERVICES, LLC	33654	05/03/2022	4.50
1284	IIMC	33655	05/03/2022	290.00
149	JANITOR'S SUPPLY & PAPER	33656	05/03/2022	2,449.64
1933	JIMMY WILLIAMS	33657	05/03/2022	215.07
697	L & L MUNICIPAL SUPPLIES	33658	05/03/2022	2,942.00
1530	LOTT'S ACE HARDWARE TUNICA	33659	05/03/2022	645.02
1785	MACH1 WINDOW FILMS INC.	33660	05/03/2022	1,280.00
1929	MAGNOLIA STATE LAWNS LLC	33661	05/03/2022	375.00
1673	MARY EDWARDS	33662	05/03/2022	50.00
1888	MCDOWELL DETAIL SERVICE	33663	05/03/2022	900.00
174	METER SERVICE & SUPPLY CO	33664	05/03/2022	1,378.80
1792	MOTOR WORKS LLC	33665	05/03/2022	1,137.73
200	MS RURAL WATER ASSOC	33666	05/03/2022	1,052.88
1105	NAPA AUTO PARTS	33667	05/03/2022	915.32

TOWN OF TUNICA

CHECK REGISTER

BANK: 610-000-002

DATE: 05/03/2022

PAGE: 2

VENDOR		*-----	CHECK	-----*
NUMBER	NAME	NUMBER	DATE	AMOUNT
548	NEXAIR, LLC	33668	05/03/2022	384.90
1562	NORMA ANDERSON	33669	05/03/2022	317.27
1749	OMNITRACS	33670	05/03/2022	527.85
1437	ORION PLANNING + DESIGN, LLC	33671	05/03/2022	610.10
433	PARKER LOCKSMITH	33672	05/03/2022	717.50
1727	PENNY FRANKLIN	33673	05/03/2022	50.00
1496	QUILL	33674	05/03/2022	1,246.96
1574	R. W. TRUCKING	33675	05/03/2022	3,533.87
1923	RHIANNON MITCHELL	33676	05/03/2022	750.00
1894	SAMI JO BAIRD	33677	05/03/2022	50.00
625	SCRUGGS EQUIPMENT COMPANY	33678	05/03/2022	481.71
252	SHANNON LANDSCAPING	33679	05/03/2022	11,190.00
1859	SIMPLOT GROWER SOLUTIONS	33680	05/03/2022	847.25
263	SOUTHERN DUPLICATING INC.	33681	05/03/2022	432.46
1568	SOUTHERN PIPE & SUPPLY	33682	05/03/2022	14,071.00
1646	SOUTHERN SHREDDERS	33683	05/03/2022	29.50
1578	STAPLES ADVANTAGE	33684	05/03/2022	833.64
1780	STATE CHEMICAL SOLUTIONS	33685	05/03/2022	953.75
269	STATE TREASURER	33686	05/03/2022	710.75
1889	STEWART WOODS	33687	05/03/2022	50.00
1357	THOMSON REUTERS-WEST PUB CORP	33688	05/03/2022	170.91
1930	TRAFFIC SAFETY STORE	33689	05/03/2022	979.50
961	TRI-STATE TERMITE & PEST	33690	05/03/2022	180.00
286	TUNICA CO SHERIFF'S DEPT	33691	05/03/2022	2,618.29
1870	TUNICA FARM SUPPLY #2	33692	05/03/2022	203.99
970	TUNICA MAIN STREET	33693	05/03/2022	2,128.95
675	TVFD	33694	05/03/2022	5,666.67
1475	UNIFIRST	33695	05/03/2022	1,500.60
1591	UPS	33696	05/03/2022	328.46
1759	WADE, INC.	33697	05/03/2022	637.93
672	WASTE MANAGEMENT, INC	33698	05/03/2022	2,055.40
TOTAL				130,367.15

DOCKET NUMBER	*-----INVOICE-----*		*-----INVOICE-----*		
	VENDOR	NUMBER	DATE	AMOUNT	
70171	1926 CIVICPLUS LLC	223069	04/12/2022	7,000.00	
	001-040-650 WEB PAGE EXPENSE	INV #223069		3,500.00	
70172	1477 COMCAST-SHOP	DB000470	04/22/2022	104.85	
	001-095-630 UTILITIES	UTILITIES		104.85	
70173	196 ENTERGY	DB000466	04/01/2022	8,095.14	
	001-201-630 UTILITIES	UTILITIES		8,095.14	
70174	196 ENTERGY	DB000472	04/26/2022	7,796.27	
	001-201-630 UTILITIES	UTILITIES		7,796.27	
70175	1931 MAPDD ANNUAL CONFERENCE	163	04/12/2022	325.00	
	001-040-613 SEMINARS & TRAINING	VALERIE HARTSFIELD		325.00	
70176	1660 MDES	DB000468	04/25/2022	462.41	
	001-010-490 UNEMPLOYMENT COMPEN	UNEMPLOYMENT COMPENSATIO		36.79	
	001-040-490 UNEMPLOYMENT COMP	UNEMPLOYMENT COMP		74.94	
	001-100-490 UNEMPLOYMENT COMP	UNEMPLOYMENT COMP		233.45	
	001-201-490 UNEMPLOYMENT COMP	UNEMPLOYMENT COMP		117.23	
70177	1660 MDES	DB000469	04/25/2022	217.60	
	400-220-490 UNEMPLOYMENT COMP	UNEMPLOYMENT COMP		62.49	
	400-650-490 UNEMPLOYMENT COMP	UNEMPLOYMENT COMP		95.61	
	400-750-490 UNEMPLOYMENT	UNEMPLOYMENT		59.50	
70178	1671 MS DEPT OF REVENUE	DB000463	04/01/2022	425.37	
	400-000-117 SALES TAX PAYABLE	SALES TAX PAYABLE		425.37	
70179	1562 NORMA ANDERSON	6913	04/04/2022	10.00	
	400-220-521 REPAIRS & MAINTENANC	1996 GARBAGE TK TITLE APP		10.00	
70180	1774 PLANTERS BANK & TRUST CO.	1513466	04/08/2022	3,949.75	
	001-000-105 DUE TO PAYROLL CLEAR	DUE TO PAYROLL CLEARING		3,949.75	
70181	1774 PLANTERS BANK & TRUST CO.	1513467	04/08/2022	5,749.59	
	400-000-105 DUE TO PAYROLL CLEAR	DUE TO PAYROLL CLEARING		5,749.59	
70182	1774 PLANTERS BANK & TRUST CO.	1516837	04/13/2022	20,000.00	
	001-000-385 TRANSFER 400 WATER	TRANSFER 400 WATER		20,000.00	
70183	1774 PLANTERS BANK & TRUST CO.	1516838	04/13/2022	58,139.02	
	400-000-135 DUE TO CLAIMS CLEARI	DUE TO CLAIMS CLEARING		58,139.02	
70184	1774 PLANTERS BANK & TRUST CO.	1516840	04/13/2022	30.00	
	102-000-135 DUE TO CLAIMS CLEARI	DUE TO CLAIMS CLEARING		30.00	
70185	1774 PLANTERS BANK & TRUST CO.	1516843	04/13/2022	1,000.00	
	001-000-384 TRANSFER 102 UR	TRANSFER 102 UR		1,000.00	
70186	1774 PLANTERS BANK & TRUST CO.	1516844	04/13/2022	707.88	
	102-000-135 DUE TO CLAIMS CLEARI	DUE TO CLAIMS CLEARING		707.88	
70187	1774 PLANTERS BANK & TRUST CO.	1516845	04/13/2022	2,324.51	
	102-000-135 DUE TO CLAIMS CLEARI	DUE TO CLAIMS CLEARING		2,324.51	
70188	1774 PLANTERS BANK & TRUST CO.	1517074	04/14/2022	22,517.93	
	001-000-105 DUE TO PAYROLL CLEAR	DUE TO PAYROLL CLEARING		22,517.93	
70189	1774 PLANTERS BANK & TRUST CO.	1517075	04/14/2022	3,423.48	
	400-000-105 DUE TO PAYROLL CLEAR	DUE TO PAYROLL CLEARING		3,423.48	
70190	1774 PLANTERS BANK & TRUST CO.	1517273	04/14/2022	3,891.13	
	001-000-105 DUE TO PAYROLL CLEAR	DUE TO PAYROLL CLEARING		3,891.13	

DOCKET	*-----INVOICE-----*					
NUMBER	*-----	VENDOR	*-----*	NUMBER	DATE	AMOUNT
70191	1774	PLANTERS BANK & TRUST CO.		1517275	04/14/2022	5,667.30
	400-000-105	DUE TO PAYROLL CLEAR	DUE TO PAYROLL CLEARING			5,667.30
70192	1774	PLANTERS BANK & TRUST CO.		1522353	04/22/2022	4,179.54
	001-000-105	DUE TO PAYROLL CLEAR	DUE TO PAYROLL CLEARING			4,179.54
70193	1774	PLANTERS BANK & TRUST CO.		1522354	04/22/2022	6,448.22
	400-000-105	DUE TO PAYROLL CLEAR	DUE TO PAYROLL CLEARING			6,448.22
70194	1774	PLANTERS BANK & TRUST CO.		1523472	04/22/2022	5,329.47
	400-000-380	TRANSFERS IN	TRANSFERS IN			5,329.47
70195	1774	PLANTERS BANK & TRUST CO.		1525950	04/28/2022	24,972.39
	001-000-105	DUE TO PAYROLL CLEAR	DUE TO PAYROLL CLEARING			24,972.39
70196	1774	PLANTERS BANK & TRUST CO.		1525951	04/28/2022	3,423.48
	400-000-105	DUE TO PAYROLL CLEAR	DUE TO PAYROLL CLEARING			3,423.48
70197	1774	PLANTERS BANK & TRUST CO.		1526749	04/28/2022	1,295.00
	001-000-104	DUE TO OTHER FUNDS	DUE TO OTHER FUNDS			1,295.00
70198	1774	PLANTERS BANK & TRUST CO.		1526862	04/29/2022	5,057.98
	001-000-105	DUE TO PAYROLL CLEAR	DUE TO PAYROLL CLEARING			5,057.98
70199	1774	PLANTERS BANK & TRUST CO.		1526864	04/29/2022	7,864.25
	400-000-105	DUE TO PAYROLL CLEAR	DUE TO PAYROLL CLEARING			7,864.25
70200	1774	PLANTERS BANK & TRUST CO.		1527967	05/02/2022	17,045.22
	001-000-105	DUE TO PAYROLL CLEAR	DUE TO PAYROLL CLEARING			17,045.22
70201	1774	PLANTERS BANK & TRUST CO.		516835	04/13/2022	53,419.96
	001-000-135	DUE TO CLAIMS CLEARI	DUE TO CLAIMS CLEARING			53,419.96
70202	1547	PRINCIPAL LIFE INSURANCE CO	DB000464	04/01/2022		405.36
	001-010-480	HEALTH INSURANCE	HEALTH INSURANCE			11.40
	001-040-480	HEALTH INSURANCE	HEALTH INSURANCE			211.56
	001-100-480	HEALTH INSURANCE	HEALTH INSURANCE			102.60
	001-201-480	HEALTH INSURANCE	HEALTH INSURANCE			79.80
70203	1547	PRINCIPAL LIFE INSURANCE CO	DB000465	04/01/2022		91.20
	400-220-480	HEALTH INSURANCE	HEALTH INSURANCE			34.20
	400-650-480	HEALTH INSURANCE	HEALTH INSURANCE			45.60
	400-750-480	HEALTH INSURANCE	HEALTH INSURANCE			11.40
70204	1697	THOMAS J. ROBINSON, III	6914	04/08/2022		230.00
	400-650-676	SUBSISTENCE/MEALS/LO	TRAVEL EXPENSES			230.00
70205	1740	TOWN OF TUNICA	4-2022	04/26/2022		46.50
	001-000-104	DUE TO OTHER FUNDS	MDOT 04-0034000			46.50
70206	1740	TOWN OF TUNICA	APRIL-22	04/12/2022		506.82
	001-000-104	DUE TO OTHER FUNDS	MULTIPLE WTR ACCOUNTS			506.82
70207	1604	TRACTOR SUPPLY CREDIT PLAN	DB000467	04/12/2022		5.60
	610-000-135	MISC TRANSACTIONS	MISC TRANSACTIONS			5.60
70208	620	TUNICA COUNTY	MAR 2022	04/01/2022		3,397.91
	400-000-335	GARBAGE FEES	FEB 2019 GARBAGE COLLECT			3,397.91
70209	1900	VALERIE HARTSFIELD	10643	04/28/2022		1,001.56
	001-040-676	SUBSISTANCE/MEALS/LO	TRAVEL EXPENSES			556.96
	001-040-677	PRIVATE VEHICLE TRAV	TRAVEL EXPENSES			444.60

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			NUMBER	DATE
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			001-000-000	179,572.81
			400-000-000	100,416.89
			102-000-000	3,062.39
			610-000-000	5.60

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70210	1826	ADP, LLC		604516344	04/22/2022	259.63
	400-650-505	WATER EXPENSES	TIME CLOCK-25%	WATER		64.91
	001-201-505	STREET SUPPLIES/EXPE	TIME CLOCK-25%	STREET		64.91
	400-750-505	SEWER EXPENSES	TIME CLOCK-25%	SEWER		64.90
	001-100-505	POLICE SUPPLIES/EXPE	TIME CLOCK-25%	POLICE		64.91
70211	1932	AL/MS WATER CONFERENCE		4/10-4/13/22	04/18/2022	600.00
	400-650-505	WATER EXPENSES	AL/MS	JOINT CONFERENCE		600.00
70212	1736	AMAZON CAPITAL SERVICE, INC		196KYGX1HLP4	04/20/2022	194.27
	001-040-535	OFFICE SUPP PAPER ET	FUSE BOX-ADMIN			44.29
	001-040-535	OFFICE SUPP PAPER ET	NETWORK WIRE-ADMIN			149.98
70213	1736	AMAZON CAPITAL SERVICE, INC		1TW4GRHYW1NY	04/22/2022	85.97
	001-095-505	SUPPLIES	DIE PIPE	DIE SET-SHOP		85.97
70214	1736	AMAZON CAPITAL SERVICE, INC		1VP66VNJ3JXH	03/31/2022	15.98
	001-100-505	POLICE SUPPLIES/EXPE	DOOR STOPPERS-POLICE			15.98
70215	1501	AMERICAN MUNICIPAL SERVICES		53119	03/31/2022	260.75
	001-000-330	POLICE FINES	MARCH 2022	COLLECTIONS		260.75
70216	1848	AMERICAN TANK MAINTENANCE, LLC	41269		04/01/2022	1,579.50
	400-650-638	TANK MAINTENANCE	SOUTH WELL-WATER			1,579.50
70217	1848	AMERICAN TANK MAINTENANCE, LLC	41401		04/01/2022	1,086.00
	400-650-638	TANK MAINTENANCE	INDUSTRIAL PARK-WATER			1,086.00
70218	1848	AMERICAN TANK MAINTENANCE, LLC	41533		04/01/2022	1,179.58
	400-650-638	TANK MAINTENANCE	NORTH WELL-WATER			1,179.58
70219	1686	ANGELA'S FLOWERS GIFTS & EVENT	77260681		04/19/2022	3,371.50
	001-201-507	PARK EXPENSE	DOWNTOWN HANGING BASKETS			3,371.50
70220	16	ATKINS OFFICE SUPPLY		69328	04/28/2022	47.70
	001-040-535	OFFICE SUPP PAPER ET	SUPPLIES-ADMIN			47.70
70221	16	ATKINS OFFICE SUPPLY		69404	04/06/2022	70.80
	001-040-535	OFFICE SUPP PAPER ET	DATE STAMP-ADMIN			24.95
	001-040-535	OFFICE SUPP PAPER ET	INK-ADMIN			29.90
	001-040-535	OFFICE SUPP PAPER ET	STAMP PAD-ADMIN			15.95
70222	204	ATMOS ENERGY		4/19/22	04/19/2022	100.33
	001-092-630	UTILITIES	TOWN HALL-UTILITIES			100.33
70223	1715	ATMOS ENERGY		4/19/22	04/19/2022	110.93
	001-095-630	UTILITIES	UTILITIES-TOWN SHOP			110.93
70224	1716	ATMOS ENERGY		4/19/22PD	04/19/2022	157.50
	001-100-630	UTILITIES	POLICE DEPT UTILITIES			157.50
70225	1717	ATMOS ENERGY		4/20/22	04/20/2022	56.00
	001-160-630	UTILITIES	UTILITIES-FIRE DEPT			56.00
70226	1718	ATMOS ENERGY		4/27/22	04/27/2022	225.41
	001-201-630	UTILITIES	KELVINS SHOP UTILITIES			225.41
70227	1720	ATMOS ENERGY		4/26/22	04/26/2022	60.38
	001-040-630	UTILITIES-LOG CABIN	UTILITIES-LOG CABIN			60.38
70228	1858	ATMOS ENERGY		4/20/22	04/20/2022	122.45
	102-400-636	REPAIRS/MAINT-DELI	UTILITIES-DELI			122.45
70229	1569	AUTOZONE		4905410458	04/05/2022	107.24

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	400-220-521	REPAIRS & MAINTENANC		NEW GARBAGE SUPPLIES TRUCK		107.24
70230	1569	AUTOZONE		4905410893	04/06/2022	162.33
	400-750-521	VEHICLE REPAIRS & MA		OIL FOR JAYS TRUCK #20-50%		54.11
	400-650-521	VEHICLE REPAIRS/MAIN		OIL FOR JAYS TRUCK #20-50%		54.11
	400-650-521	VEHICLE REPAIRS/MAIN		OIL FOR TOMS TRUCK #35-WTR		54.11
70231	1714	AXON ENTERPRISE		INUS060531	03/18/2022	399.32
	001-100-505	POLICE SUPPLIES/EXPE		6 BATTERIES FOR TASERS-PO		399.32
70232	1433	BATTERIES PLUS		P47433295	12/30/2021	180.00
	102-400-635	REPAIRS/MAINT-PO		LED LIGHTS-POST OFFICE		180.00
70233	1213	BUSINESS CARD		4/21/22	04/21/2022	1,749.50
	400-650-676	SUBSISTENCE/MEALS/LO		JAY-TRAVEL & HOTEL STAY		1,724.52
	001-040-505	SUPERVISION SUPPLIES		YAHOO SMALL BUSINESS-ADMIN		24.98
70234	1531	C SPIRE BUSINESS SOLUTIONS		643067-73	04/08/2022	1,341.60
	001-100-660	TELEPHONE		PHONE-POLICE		188.68
	001-160-660	TELEPHONE		PHONE-FIRE		10.01
	001-040-660	TELEPHONE		PHONE-ADMIN		92.30
	001-095-660	TELEPHONE		PHONE-SHOP		66.60
	400-650-660	TELEPHONES		PHONE-WATER		119.01
	001-100-630	UTILITIES		INTERNET-POLICE		515.00
	001-092-630	UTILITIES		INTERNET-TOWN HALL		350.00
70235	1187	C SPIRE WIRELESS		4/25/22	04/25/2022	1,175.25
	001-201-660	TELEPHONE		PHONE-STREET		678.49
	001-040-660	TELEPHONE		PHONE-ADMIN		96.38
	400-750-660	TELEPHONES		PHONE-SWR		23.72
	400-650-660	TELEPHONES		PHONE-WATER		208.87
	001-095-660	TELEPHONE		PHONE-SHOP		21.22
	001-100-660	TELEPHONE		PHONE-POLICE		146.57
70236	1664	CHARLES B. GRAVES, JR.		04/2022	04/01/2022	1,166.67
	001-010-672	CONTRACT SERVICES		APRIL 2022-CONTRACT SERVIC		1,166.67
70237	51	CLAYTON APPLIANCE & HARDWARE		233.985	04/01/2022	6.69
	001-201-505	STREET SUPPLIES/EXPE		SUPPLIES-STREET		6.69
70238	51	CLAYTON APPLIANCE & HARDWARE		2332122	04/01/2022	5.49
	001-201-505	STREET SUPPLIES/EXPE		SUPPLIES-STREET		5.49
70239	51	CLAYTON APPLIANCE & HARDWARE		233626	04/01/2022	69.98
	001-201-505	STREET SUPPLIES/EXPE		SUPPLIES-STREET		69.98
70240	51	CLAYTON APPLIANCE & HARDWARE		233646	04/01/2022	26.99
	001-201-505	STREET SUPPLIES/EXPE		SUPPLIES-STREET		26.99
70241	51	CLAYTON APPLIANCE & HARDWARE		233655	04/01/2022	26.36
	001-201-505	STREET SUPPLIES/EXPE		SUPPLIES-STREET		26.36
70242	51	CLAYTON APPLIANCE & HARDWARE		233661	04/01/2022	34.99
	001-201-505	STREET SUPPLIES/EXPE		SUPPLIES-STREET		34.99
70243	51	CLAYTON APPLIANCE & HARDWARE		233734	04/01/2022	27.94
	400-650-505	WATER EXPENSES		SUPPLIES-WATER		27.94
70244	51	CLAYTON APPLIANCE & HARDWARE		233741	04/01/2022	23.99
	001-095-505	SUPPLIES		SUPPLIES-SHOP		23.99
70245	51	CLAYTON APPLIANCE & HARDWARE		233746	04/01/2022	58.29
	001-201-505	STREET SUPPLIES/EXPE		SUPPLIES-STREET		58.29

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70246	51	CLAYTON APPLIANCE & HARDWARE		233908	04/01/2022	13.39
	001-201-505	STREET SUPPLIES/EXPE	SUPPLIES-STREET			13.39
70247	51	CLAYTON APPLIANCE & HARDWARE		233911	04/01/2022	69.17
	400-650-505	WATER EXPENSES	SUPPLIES-WATER			69.17
70248	51	CLAYTON APPLIANCE & HARDWARE		233950	04/01/2022	21.99
	001-201-505	STREET SUPPLIES/EXPE	SUPPLIES-STREET			21.99
70249	51	CLAYTON APPLIANCE & HARDWARE		234013	04/01/2022	13.58
	001-201-505	STREET SUPPLIES/EXPE	SUPPLIES-STREET			13.58
70250	51	CLAYTON APPLIANCE & HARDWARE		234018	04/01/2022	70.37
	001-201-505	STREET SUPPLIES/EXPE	SUPPLIES-STREET			70.37
70251	51	CLAYTON APPLIANCE & HARDWARE		234128	04/01/2022	75.58
	001-201-505	STREET SUPPLIES/EXPE	SUPPLIES-STREET			75.58
70252	51	CLAYTON APPLIANCE & HARDWARE		234140	04/01/2022	24.99
	001-201-505	STREET SUPPLIES/EXPE	SUPPLIES-STREET			24.99
70253	51	CLAYTON APPLIANCE & HARDWARE		234181	04/01/2022	20.00
	400-650-505	WATER EXPENSES	SUPPLIES-WATER			20.00
70254	51	CLAYTON APPLIANCE & HARDWARE		234193	04/01/2022	21.99
	001-201-505	STREET SUPPLIES/EXPE	SUPPLIES-STREET			21.99
70255	51	CLAYTON APPLIANCE & HARDWARE		234243	04/01/2022	15.18
	001-095-505	SUPPLIES	SUPPLIES-SHOP			15.18
70256	51	CLAYTON APPLIANCE & HARDWARE		234376	04/01/2022	13.39
	001-201-505	STREET SUPPLIES/EXPE	SUPPLIES-STREET			13.39
70257	51	CLAYTON APPLIANCE & HARDWARE		234570	04/01/2022	5.29
	001-100-505	POLICE SUPPLIES/EXPE	SUPPLIES-POLICE			5.29
70258	51	CLAYTON APPLIANCE & HARDWARE		234708	04/01/2022	8.39
	001-095-505	SUPPLIES	SUPPLIES-SHOP			8.39
70259	51	CLAYTON APPLIANCE & HARDWARE		234710	04/01/2022	22.87
	001-201-505	STREET SUPPLIES/EXPE	SUPPLIES-STREET			22.87
70260	51	CLAYTON APPLIANCE & HARDWARE		234713	04/01/2022	30.58
	001-201-505	STREET SUPPLIES/EXPE	SUPPLIES-STREET			30.58
70261	51	CLAYTON APPLIANCE & HARDWARE		234730	04/01/2022	7.19
	001-201-505	STREET SUPPLIES/EXPE	SUPPLIES-STREET			7.19
70262	51	CLAYTON APPLIANCE & HARDWARE		234771	04/01/2022	14.69
	001-201-505	STREET SUPPLIES/EXPE	SUPPLIES-STREET			14.69
70263	51	CLAYTON APPLIANCE & HARDWARE		234910	04/01/2022	7.98
	001-201-505	STREET SUPPLIES/EXPE	SUPPLIES-STREET			7.98
70264	51	CLAYTON APPLIANCE & HARDWARE		234926	04/01/2022	4.98
	400-650-505	WATER EXPENSES	SUPPLIES-WATER			4.98
70265	51	CLAYTON APPLIANCE & HARDWARE		234971	04/01/2022	11.94
	001-095-505	SUPPLIES	SUPPLIES-SHOP			11.94
70266	51	CLAYTON APPLIANCE & HARDWARE		234983	04/01/2022	22.58
	001-201-505	STREET SUPPLIES/EXPE	SUPPLIES-STREET			22.58
70267	51	CLAYTON APPLIANCE & HARDWARE		235012	04/01/2022	4.97

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	001-201-505 STREET SUPPLIES/EXPE	SUPPLIES-STREET		4.97	
70268	51 CLAYTON APPLIANCE & HARDWARE	235025	04/01/2022	16.59	
	001-201-505 STREET SUPPLIES/EXPE	SUPPLIES-STREET		16.59	
70269	51 CLAYTON APPLIANCE & HARDWARE	235233	04/01/2022	33.17	
	001-201-505 STREET SUPPLIES/EXPE	SUPPLIES-STREET		33.17	
70270	51 CLAYTON APPLIANCE & HARDWARE	235360	04/01/2022	31.18	
	001-201-505 STREET SUPPLIES/EXPE	SUPPLIES-STREET		31.18	
70271	51 CLAYTON APPLIANCE & HARDWARE	235531	04/01/2022	3.79	
	001-201-505 STREET SUPPLIES/EXPE	SUPPLIES-STREET		3.79	
70272	51 CLAYTON APPLIANCE & HARDWARE	235549	04/01/2022	7.49	
	001-160-505 FIRE DEPT SUPPLIES &	SUPPLIES-FIRE DEPT		7.49	
70273	51 CLAYTON APPLIANCE & HARDWARE	235621	04/01/2022	13.99	
	001-201-505 STREET SUPPLIES/EXPE	SUPPLIES-STREET		13.99	
70274	51 CLAYTON APPLIANCE & HARDWARE	235682	04/01/2022	58.29	
	001-201-505 STREET SUPPLIES/EXPE	SUPPLIES-STREET		58.29	
70275	51 CLAYTON APPLIANCE & HARDWARE	235717	04/01/2022	118.32	
	001-201-505 STREET SUPPLIES/EXPE	SUPPLIES-STREET		118.32	
70276	51 CLAYTON APPLIANCE & HARDWARE	236033	04/01/2022	15.94	
	001-095-505 SUPPLIES	SUPPLIES-SHOP		15.94	
70277	51 CLAYTON APPLIANCE & HARDWARE	236076	04/01/2022	13.98	
	001-201-505 STREET SUPPLIES/EXPE	SUPPLIES-STREET		13.98	
70278	51 CLAYTON APPLIANCE & HARDWARE	236083	04/01/2022	48.77	
	001-201-505 STREET SUPPLIES/EXPE	SUPPLIES-STREET		48.77	
70279	51 CLAYTON APPLIANCE & HARDWARE	236115	04/01/2022	129.64	
	001-201-505 STREET SUPPLIES/EXPE	SUPPLIES-STREET		129.64	
70280	51 CLAYTON APPLIANCE & HARDWARE	236177	04/01/2022	74.70	
	001-201-505 STREET SUPPLIES/EXPE	SUPPLIES-STREET		74.70	
70281	51 CLAYTON APPLIANCE & HARDWARE	236178	04/01/2022	33.19	
	001-201-505 STREET SUPPLIES/EXPE	SUPPLIES-STREET		33.19	
70282	51 CLAYTON APPLIANCE & HARDWARE	236189	04/01/2022	20.28	
	001-201-505 STREET SUPPLIES/EXPE	SUPPLIES-STREET		20.28	
70283	51 CLAYTON APPLIANCE & HARDWARE	236196	04/01/2022	3.38	
	001-201-505 STREET SUPPLIES/EXPE	SUPPLIES-STREET		3.38	
70284	51 CLAYTON APPLIANCE & HARDWARE	236232	04/01/2022	27.55	
	001-095-505 SUPPLIES	SUPPLIES-SHOP		27.55	
70285	51 CLAYTON APPLIANCE & HARDWARE	236236	04/01/2022	39.67	
	001-201-505 STREET SUPPLIES/EXPE	SUPPLIES-STREET		39.67	
70286	51 CLAYTON APPLIANCE & HARDWARE	236240	04/01/2022	29.58	
	001-201-505 STREET SUPPLIES/EXPE	SUPPLIES-STREET		29.58	
70287	51 CLAYTON APPLIANCE & HARDWARE	236259	04/01/2022	12.38	
	001-201-505 STREET SUPPLIES/EXPE	SUPPLIES-STREET		12.38	
70288	51 CLAYTON APPLIANCE & HARDWARE	236277	04/01/2022	66.96	
	001-201-505 STREET SUPPLIES/EXPE	SUPPLIES-STREET		66.96	

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70289	51	CLAYTON APPLIANCE & HARDWARE	236284	04/01/2022	24.09	
	001-201-505	STREET SUPPLIES/EXPE	SUPPLIES-STREET		24.09	
70290	1385	CLEAR DISTRIBUTING	7512	04/05/2022	3,229.02	
	400-750-512	CHEMICALS	J-11 BACTERIAL CATALYST-SW		2,700.00	
	400-750-505	SEWER EXPENSES	AIR PUMP		319.08	
	400-750-505	SEWER EXPENSES	DIAPHRAM KIT		54.94	
	400-750-505	SEWER EXPENSES	AERATOR SET UP		155.00	
70291	1890	CLIFTON JOHNSON	04-14-2022	04/14/2022	50.00	
	001-040-672	CONTRACT SERVICES	PLANNING COMMISSION MEETIN		50.00	
70292	1621	CORE & MAIN	Q594526	03/29/2022	921.00	
	400-650-505	WATER EXPENSES	WATER PARTS (SHORT ST & HO		921.00	
70293	1066	CROW'S TRUCK SERVICE, INC	R10102091901	04/26/2022	4,949.37	
	400-220-521	REPAIRS & MAINTENANC	REPAIRS TO TRUCK #7-SANI		4,949.37	
70294	3	DANNY SMITH	4/2022	04/01/2022	600.00	
	001-040-672	CONTRACT SERVICES	CONTRACT SERVICES-ADMIN		600.00	
70295	1728	DAVID GRAVES	4/2022	04/01/2022	500.00	
	001-040-672	CONTRACT SERVICES	CODE ENFORCER CONTRACT-ADM		500.00	
70296	196	ENTERGY	10016302363	04/22/2022	24,110.64	
	001-201-630	UTILITIES	UTILITIES-STREET		1,336.02	
	400-650-630	UTILITIES	UTILITIES-WATER		9,845.74	
	001-100-630	UTILITIES	UTILITIES-POLICE		733.13	
	001-092-630	UTILITIES	UTILITIES-TOWN		733.28	
	001-160-630	UTILITIES	UTILITIES-FIRE		488.86	
	001-095-630	UTILITIES	UTILITIES-SHOP		889.62	
	400-750-630	UTILITIES	UTILITIES-SWR		9,219.84	
	102-400-636	REPAIRS/MAINT-DELI	UTILITIES-DELI		864.15	
70297	97	FIRST REGIONAL LIBRARY	4/22/22	04/22/2022	647.49	
	001-350-560	LIBRARY	TAX COLLECTION		647.49	
70298	986	FISHER & ARNOLD, INC.	99492	04/22/2022	325.00	
	400-750-600	PROFESSIONAL/ENGINEE	PROFESSIONAL SERVICES		325.00	
70299	986	FISHER & ARNOLD, INC.	99619	04/28/2022	1,725.00	
	400-650-600	PROFESSIONAL/ENGINEE	BEATLINE ROAD DRAINAGE		1,725.00	
70300	1192	FUELMAN	NP61958781	04/11/2022	1,247.11	
	001-100-515	VEHICLE GAS & OIL	POLICE-FUEL		321.40	
	400-650-525	GAS/OIL/WWASH/ETC	WATER-FUEL		452.37	
	001-201-515	GAS OIL WINWASH ETC	STREET-FUEL		295.06	
	400-750-525	GAS/OIL/ETC	SWR-FUEL		92.32	
	001-160-525	GAS AND OIL	FIRE-FUEL		85.96	
70301	1192	FUELMAN	NP61983340	04/18/2022	922.31	
	001-100-515	VEHICLE GAS & OIL	POLICE-FUEL		296.62	
	400-650-525	GAS/OIL/WWASH/ETC	WATER-FUEL		168.66	
	001-201-515	GAS OIL WINWASH ETC	STREET-FUEL		311.58	
	400-750-525	GAS/OIL/ETC	SWR-FUEL		42.65	
	001-160-525	GAS AND OIL	FIRE-FUEL		102.80	
70302	1192	FUELMAN	NP62012317	04/25/2022	1,460.01	
	001-100-515	VEHICLE GAS & OIL	POLICE-FUEL		473.30	
	400-650-525	GAS/OIL/WWASH/ETC	WATER-FUEL		360.06	
	001-201-515	GAS OIL WINWASH ETC	STREET-FUEL		564.50	
	400-750-525	GAS/OIL/ETC	SWR-FUEL		62.15	

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70303	1192	FUELMAN		np61911268	04/04/2022	1,184.65
	001-100-515	VEHICLE GAS & OIL		POLICE-FUEL		503.97
	400-650-525	GAS/OIL/WWASH/ETC		WATER-FUEL		324.32
	001-201-515	GAS OIL WINWASH ETC		STREET-FUEL		295.78
	400-750-525	GAS/OIL/ETC		SWR-FUEL		60.58
70304	106	GALLS, LLC		20701039	03/25/2022	53.00
	001-100-505	POLICE SUPPLIES/EXPE		B/O PO#42922 POLICE UNIFOR		53.00
70305	106	GALLS, LLC		20763130	03/25/2022	53.86
	001-100-505	POLICE SUPPLIES/EXPE		B/O PO#42922 POLICE UNIFOR		53.86
70306	106	GALLS, LLC		20765605	03/25/2022	53.91
	001-100-505	POLICE SUPPLIES/EXPE		B/O PO#42922 POLICE UNIFOR		53.91
70307	1548	GRESHAM PETROLEUM COMPANY		32515043	04/06/2022	1,585.01
	400-220-525	GAS/OIL/WWASH/ETC		HWY-93% SANITATION		1,474.06
	400-650-525	GAS/OIL/WWASH/ETC		HWY-7% WATER		110.95
70308	1548	GRESHAM PETROLEUM COMPANY		32580096	04/06/2022	1,383.27
	400-650-525	GAS/OIL/WWASH/ETC		UNLEAD 36% WATER		497.97
	001-201-515	GAS OIL WINWASH ETC		UNLEAD 40% STEET		553.31
	400-750-525	GAS/OIL/ETC		UNLEAD 15% SEWER		207.50
	001-095-521	VEHICLE EXPENSES		UNLEAD 9% SHOP		124.49
70309	1652	HORIZON MANAGED SERVICES, LLC		229110/2	04/02/2022	4.50
	001-040-690	COMPUTER EXPENSE		WEB PAGE EXPENSES-ADMIN		4.50
70310	1284	IIMC		26067	04/12/2022	175.00
	001-040-605	DUES/MEMBERSHIPS		ANNUAL DUES-KSP-ADMIN		175.00
70311	1284	IIMC		42016	04/12/2022	115.00
	001-040-605	DUES/MEMBERSHIPS		ANNUAL DUES-MARY GREEN-ADM		115.00
70312	149	JANITOR'S SUPPLY & PAPER		489480	04/07/2022	104.30
	001-201-505	STREET SUPPLIES/EXPE		SUPER DUTY CAN LINERS-STRE		104.30
70313	149	JANITOR'S SUPPLY & PAPER		489545	04/07/2022	2,345.34
	001-201-505	STREET SUPPLIES/EXPE		BLEACH-STREET		55.26
	001-095-505	SUPPLIES		FRUIT PUNCH GATORADE-SHOP		44.08
	400-750-512	CHEMICALS		RED HOT-SEWER		689.12
	400-650-505	WATER EXPENSES		LG NITRILE GLOVES-WATER		518.00
	400-750-505	SEWER EXPENSES		XLG NITRILE GLOVES-SEWER		518.00
	001-201-505	STREET SUPPLIES/EXPE		SUPER DUTY CAN LINERS-STRE		226.48
	001-095-505	SUPPLIES		ROLL TOWEL WIPERS-SHOP		185.78
	001-095-505	SUPPLIES		WYPALL L30-SHOP		108.62
70314	1933	JIMMY WILLIAMS		C029183	03/21/2022	215.07
	001-201-521	VEHICLE EXPENSES		WINDOW REPAIR		215.07
70315	697	L & L MUNICIPAL SUPPLIES		43173	03/22/2022	1,619.00
	400-650-505	WATER EXPENSES		SUPPLIES-WATER		1,619.00
70316	697	L & L MUNICIPAL SUPPLIES		43174	03/22/2022	293.00
	400-650-505	WATER EXPENSES		SUPPLIES-WATER		293.00
70317	697	L & L MUNICIPAL SUPPLIES		43175	03/22/2022	1,030.00
	400-650-505	WATER EXPENSES		SUPPLIES-WATER		1,030.00
70318	1530	LOTT'S ACE HARDWARE TUNICA		38605/2	03/02/2022	15.05
	001-201-505	STREET SUPPLIES/EXPE		GAS LINE FOR LIONS CLUB		15.05
70319	1530	LOTT'S ACE HARDWARE TUNICA		38684/2	03/09/2022	599.98
	001-201-588	LAWNMOWERS/RAKES/ETC		PUSH MOWER-STREET		599.98

DOCKET	*-----INVOICE-----*					
NUMBER	*-----	VENDOR	-----*	NUMBER	DATE	AMOUNT
70320	1530	LOTT'S ACE HARDWARE TUNICA		39177/2	04/21/2022	29.99
	001-095-505	SUPPLIES		FISH TAPE-SHOP		29.99
70321	1785	MACH1 WINDOW FILMS INC.		000061	04/21/2022	1,280.00
	001-100-521	VEHICLE EXPENSES		DECAL &TINT/CAR # 278 AND		1,280.00
70322	1929	MAGNOLIA STATE LAWNS LLC		4/27/22	04/27/2022	375.00
	001-201-505	STREET SUPPLIES/EXPE		WEED CONTROL TREATMENT		375.00
70323	1673	MARY EDWARDS		4/14/2022	04/14/2022	50.00
	001-040-672	CONTRACT SERVICES		PLANNING COMMISSION MEETIN		50.00
70324	1888	MCDOWELL DETAIL SERVICE		343970	04/25/2022	900.00
	102-400-635	REPAIRS/MAINT-PO		DETAIL POST OFFICE		550.00
	001-201-507	PARK EXPENSE		DETAIL RIVER GATE PARK		350.00
70325	174	METER SERVICE & SUPPLY CO		25894	03/31/2022	1,378.80
	400-650-505	WATER EXPENSES		SUPPLIES/PARTS-WATER		689.40
	400-650-505	WATER EXPENSES		SUPPLIES/PARTS-SEWER		689.40
70326	1792	MOTOR WORKS LLC		2565	03/31/2022	48.89
	001-100-521	VEHICLE EXPENSES		CAR #946 OIL CHANGE AND		34.99
	001-100-521	VEHICLE EXPENSES		TIRE ROTATION		12.50
	001-100-521	VEHICLE EXPENSES		DISPOSAL/SUPPLIES		1.40
70327	1792	MOTOR WORKS LLC		2604	04/18/2022	945.84
	001-100-521	VEHICLE EXPENSES		DOOR LOCK		500.00
	001-100-521	VEHICLE EXPENSES		DISC ROTOR		110.00
	001-100-521	VEHICLE EXPENSES		DISC ROTOR		154.00
	001-100-521	VEHICLE EXPENSES		BREAK PADS		99.00
	001-100-521	VEHICLE EXPENSES		REPLACE TIRES		50.00
	001-100-521	VEHICLE EXPENSES		DISPOSAL/SUPPLIES		32.84
70328	1792	MOTOR WORKS LLC		2638	04/22/2022	143.00
	400-650-521	VEHICLE REPAIRS/MAIN		TRUCK # 35 REMOVE/REPLACE		143.00
70329	200	MS RURAL WATER ASSOC		3/31/22	03/31/2022	1,052.88
	400-650-605	DUES/MEMBERSHIPS		JUNE 01, 2022-JUNE 30, 202		1,052.88
70330	1105	NAPA AUTO PARTS		364500	03/04/2022	52.14
	001-095-505	SUPPLIES		TRANSMISSION FLUID-SHOP		52.14
70331	1105	NAPA AUTO PARTS		364695	03/09/2022	16.33
	001-201-521	VEHICLE EXPENSES		FUSES FOR EDDIE MILES TRUC		16.33
70332	1105	NAPA AUTO PARTS		364711	03/10/2022	11.13
	001-095-505	SUPPLIES		SUPPLIES-SHOP		11.13
70333	1105	NAPA AUTO PARTS		364742	03/10/2022	34.99
	400-650-521	VEHICLE REPAIRS/MAIN		FUEL ADDITIVE TRUCK #20-50		17.50
	400-750-521	VEHICLE REPAIRS & MA		FUEL ADDITIVE TRUCK #20-50		17.49
70334	1105	NAPA AUTO PARTS		364803	03/11/2022	129.42
	001-201-521	VEHICLE EXPENSES		BATTERY FOR TRUCK #36		121.43
	001-201-521	VEHICLE EXPENSES		ANTIFREEZE		7.99
70335	1105	NAPA AUTO PARTS		364958	03/16/2022	42.51
	001-095-505	SUPPLIES		PARTS FOR AIR TANK-SHOP		42.51
70336	1105	NAPA AUTO PARTS		365177	03/22/2022	12.36
	400-650-521	VEHICLE REPAIRS/MAIN		WIPER BLADES UNIT #1 -WATE		6.00
	400-220-521	REPAIRS & MAINTENANC		TOGGLE SWITCH GARBAGE TRU		6.36

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NUMBER	*-----	VENDOR	-----*	NUMBER	DATE	AMOUNT
70337	1105	NAPA AUTO PARTS		365293	03/24/2022	221.09
	400-650-521	VEHICLE REPAIRS/MAIN		SUPPLIES FOR TRUCK #1-WATE		221.09
70338	1105	NAPA AUTO PARTS		365622	04/01/2022	117.33
	001-095-505	SUPPLIES		TRANSMISSION FLUID-SHOP		117.33
70339	1105	NAPA AUTO PARTS		365803	04/05/2022	31.28
	001-100-521	VEHICLE EXPENSES		CAR #946 WIND SHEILD WIPER		31.28
70340	1105	NAPA AUTO PARTS		365945	04/07/2022	49.99
	001-095-505	SUPPLIES		DRILL BITS/SUPPLIES-SHOP		49.99
70341	1105	NAPA AUTO PARTS		366372	04/19/2022	22.76
	400-650-521	VEHICLE REPAIRS/MAIN		TRUCK #38 OIL CHANGE SUPPL		22.76
70342	1105	NAPA AUTO PARTS		366497	04/21/2022	8.79
	001-095-505	SUPPLIES		BELT FOR FORKLIFT-SHOP		8.79
70343	1105	NAPA AUTO PARTS		366540	04/22/2022	165.20
	400-650-521	VEHICLE REPAIRS/MAIN		TRUCK #35 BRAKE PADS-WATER		80.01
	400-650-521	VEHICLE REPAIRS/MAIN		TRUCK #35 BRAKE PADS-WATER		85.19
70344	548	NEXAIR, LLC		9738563	03/31/2022	384.90
	001-201-505	STREET SUPPLIES/EXPE		CYLINDER MAINTENANCE-STREE		384.90
70345	1562	NORMA ANDERSON		4/22/22	04/22/2022	317.27
	001-040-671	TAX COLLECTION EXP		TAX COLLECTION		317.27
70346	1749	OMNITRACS		100091798	04/18/2022	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
	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
70347	1437	ORION PLANNING + DESIGN, LLC		3504	04/07/2022	610.10
	001-040-673	CONTRACT-ORION GROUP		CONSULTING-MARCH 2022		575.00
	001-040-673	CONTRACT-ORION GROUP		EXPENSES-MARCH 2022		35.10
70348	433	PARKER LOCKSMITH		5376	03/28/2022	157.50
	001-201-505	STREET SUPPLIES/EXPE		REPAIR DOOR LOCK TO MENS		157.50
70349	433	PARKER LOCKSMITH		5381	04/11/2022	45.00
	102-400-635	REPAIRS/MAINT-PO		REPAIRS TO LOCK AT SOUTH D		45.00
70350	433	PARKER LOCKSMITH		5385	04/20/2022	515.00
	102-400-635	REPAIRS/MAINT-PO		REPLACE DOOR LOCK/POST OFF		515.00
70351	1727	PENNY FRANKLIN		04/14/2022	04/14/2022	50.00
	001-040-672	CONTRACT SERVICES		PLANNING COMMISSION MEETIN		50.00
70352	1496	QUILL		24025557	04/24/2022	266.69
	001-010-505	MC SUPPLIES/EXPENSE		SUPPLIES-M.COURT		133.35
	001-010-505	MC SUPPLIES/EXPENSE		SUPPLIES-POLICE DEPT.		133.34
70353	1496	QUILL		24342630	04/07/2022	100.74
	001-040-535	OFFICE SUPP PAPER ET		RED INK-ADMIN		3.52
	001-040-535	OFFICE SUPP PAPER ET		9x12 WHITE ENVELOPES-ADMIN		55.88
	001-040-535	OFFICE SUPP PAPER ET		PACK PINESOL-ADMIN		41.34
70354	1496	QUILL		24372390	04/07/2022	103.39
	400-650-535	OFFICE SUPPLIES		YELLOW TONER-WATER		103.39

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NUMBER	*-----	VENDOR	-----*	NUMBER	DATE	AMOUNT
70355	1496	QUILL		24413369	04/28/2022	89.64
	001-010-505	MC SUPPLIES/EXPENSE		SUPPLIES-M.COURT		89.64
70356	1496	QUILL		24432692	04/28/2022	87.47
	001-100-505	POLICE SUPPLIES/EXPE		SUPPLIES-POLICE DEPT		87.47
70357	1496	QUILL		24434235	04/28/2022	23.78
	001-010-505	MC SUPPLIES/EXPENSE		SUPPLIES-M.COURT		23.78
70358	1496	QUILL		24501327	04/14/2022	162.59
	400-650-535	OFFICE SUPPLIES		BLACK INK-WATER		87.40
	001-040-505	SUPERVISION SUPPLIES		PAPER TOWELS-ADMIN		75.19
70359	1496	QUILL		24525777	04/14/2022	208.66
	400-650-535	OFFICE SUPPLIES		MAGENTA INK-WATER		104.33
	400-650-535	OFFICE SUPPLIES		CYAN INK-WATER		104.33
70360	1496	QUILL		24530452	04/14/2022	20.02
	400-650-535	OFFICE SUPPLIES		ORGANIZER-WATER		20.02
70361	1496	QUILL		24614322	04/20/2022	148.94
	400-650-535	OFFICE SUPPLIES		RECEIPT PAPER-WATER		148.94
70362	1496	QUILL		24617486	04/20/2022	35.04
	001-040-535	OFFICE SUPP PAPER ET		CLOROX WIPES-ADMIN		35.04
70363	1574	R. W. TRUCKING		360	04/05/2022	3,533.87
	001-201-505	STREET SUPPLIES/EXPE		610 ROCK		599.70
	001-201-505	STREET SUPPLIES/EXPE		HAULING		285.00
	001-201-505	STREET SUPPLIES/EXPE		610 ROCK		596.41
	001-201-505	STREET SUPPLIES/EXPE		HAULING		285.00
	001-201-505	STREET SUPPLIES/EXPE		610 ROCK		595.71
	001-201-505	STREET SUPPLIES/EXPE		HAULING		285.00
	001-201-505	STREET SUPPLIES/EXPE		610 ROCK		602.05
	001-201-505	STREET SUPPLIES/EXPE		HAULING		285.00
70364	1923	RHIANNON MITCHELL		4-04-2022	04/04/2022	150.00
	001-040-505	SUPERVISION SUPPLIES		TOWN HALL CLEANING-04-04-2		150.00
70365	1923	RHIANNON MITCHELL		4-11-22	04/11/2022	150.00
	001-100-505	POLICE SUPPLIES/EXPE		CLEAN-POLICE DEPT 04-11-20		150.00
70366	1923	RHIANNON MITCHELL		4/18/22	04/18/2022	150.00
	001-092-672	CONTRACT SERVICES		TOWN HALL CLEANING		150.00
70367	1923	RHIANNON MITCHELL		4/25/22	04/25/2022	150.00
	001-100-672	CONTRACT SERVICES		04/25/22 POLICE DEPT CLEAN		150.00
70368	1923	RHIANNON MITCHELL		4/29/22	04/29/2022	150.00
	001-092-672	CONTRACT SERVICES		TOWN HALL CLEANING		150.00
70369	1894	SAMI JO BAIRD		4/14/2022	04/14/2022	50.00
	001-040-672	CONTRACT SERVICES		PLANNING COMMISSION MEETIN		50.00
70370	625	SCRUGGS EQUIPMENT COMPANY		36992	04/20/2022	481.71
	400-750-505	SEWER EXPENSES		PART FOR SEWER MACHINE		481.71
70371	252	SHANNON LANDSCAPING		22-085	04/20/2022	11,190.00
	001-201-586	LANDSCAPING		DOWN TOWN LANDSCAPING-STRE		11,190.00
70372	1859	SIMPLOT GROWER SOLUTIONS		181003374	04/08/2022	847.25
	001-201-512	CHEMICALS		LIBERTY-STREET CHEMICALS		569.50
	001-201-512	CHEMICALS		ROUND UP-STREET CHEMICALS		250.00
	001-201-512	CHEMICALS		F/C		27.75

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NUMBER	*-----	VENDOR	*-----*	NUMBER	DATE	AMOUNT
70373	263	SOUTHERN DUPLICATING INC.		AR129113	04/21/2022	432.46
	001-040-644	OFFICE EQUIP. MAINT		COPIER RENT-ADMIN		40.00
	001-040-644	OFFICE EQUIP. MAINT		0.02 PER BLACK COPY-ADMIN		7.00
	001-040-644	OFFICE EQUIP. MAINT		0.08 PER COLOR COPY-ADMIN		55.76
	001-040-644	OFFICE EQUIP. MAINT		COPIER RENT -ADMIN		100.00
	001-040-644	OFFICE EQUIP. MAINT		0.02 PER BLACK COPY		7.06
	001-040-644	OFFICE EQUIP. MAINT		0.08 PER COLOR COPY-ADMIN		142.64
	001-100-635	REPAIRS & MAINTENANC		COPIER MAINT-POLICE		40.00
	001-040-644	OFFICE EQUIP. MAINT		COPIER MAIN-ADMIN (KATE)		20.00
	001-040-644	OFFICE EQUIP. MAINT		COPIER MAINT-ADMIN (MEM)		20.00
70374	1568	SOUTHERN PIPE & SUPPLY		6544868	04/06/2022	2,491.00
	001-201-536	DRAINAGE		10" PLASTIC PIPE		1,375.00
	001-201-536	DRAINAGE		12" PLASTIC PIPE		1,116.00
70375	1568	SOUTHERN PIPE & SUPPLY		655682800	04/20/2022	11,580.00
	400-650-654	METER BOXES ETC		METERS 3 & 4-WATER		11,580.00
70376	1646	SOUTHERN SHREDDERS		9976	04/08/2022	29.50
	001-092-672	CONTRACT SERVICES		MONTHLY DOCUMENT SHREDDING		29.50
70377	1578	STAPLES ADVANTAGE		8065801231	04/02/2022	833.64
	400-650-535	OFFICE SUPPLIES		PRINTER FOR MARY GREEN-WAT		467.21
	400-650-535	OFFICE SUPPLIES		CYAN INK-WATER		95.33
	400-650-535	OFFICE SUPPLIES		MAGENTA INK-WATER		95.33
	400-650-535	OFFICE SUPPLIES		YELLOW INK-WATER		95.33
	400-650-535	OFFICE SUPPLIES		BLACK INK-WATER		80.44
70378	1780	STATE CHEMICAL SOLUTIONS		902391693	03/31/2022	953.75
	400-750-512	CHEMICALS		ELECTRICAL CLEANERS-STREET		953.75
70379	269	STATE TREASURER		MARCH 2022	03/31/2022	710.75
	001-010-690	STATE ASSESSMENTS		MARCH 2022 ASSESSENTS-M.CO		710.75
70380	1889	STEWART WOODS		4/14/22	04/14/2022	50.00
	001-040-672	CONTRACT SERVICES		PLANNING COMMISSION MEETIN		50.00
70381	1357	THOMSON REUTERS-WEST PUB CORP		846119092	04/01/2022	170.91
	001-040-646	SUBSCRIPTION CHARGES		SUBSCRIPTION CHG-ADMIN		85.45
	001-100-646	SUBSCRIPTION CHARGES		SUBSCRIPTION CHG-POLICE		85.46
70382	1930	TRAFFIC SAFETY STORE		SQ861708	04/12/2022	979.50
	001-201-505	STREET SUPPLIES/EXPE		CUSTOMIZED ORANGE CONES		979.50
70383	961	TRI-STATE TERMITE & PEST		597733	04/01/2022	30.00
	001-100-678	PEST CONTROL		PEST CONTROL-POLICE		30.00
70384	961	TRI-STATE TERMITE & PEST		597796	04/01/2022	30.00
	001-092-678	PEST CONTROL		PEST CONTROL-ADMIN		30.00
70385	961	TRI-STATE TERMITE & PEST		597797	04/01/2022	30.00
	001-160-678	PEST CONTROL		PEST CONTROL-FIRE		30.00
70386	961	TRI-STATE TERMITE & PEST		597825	04/01/2022	30.00
	102-400-635	REPAIRS/MAINT-PO		PEST CONTROL-POST OFFICE		30.00
70387	961	TRI-STATE TERMITE & PEST		597904	04/01/2022	30.00
	001-095-678	PEST CONTROL		PEST CONTROL-SHOP		30.00
70388	961	TRI-STATE TERMITE & PEST		597948	04/01/2022	30.00
	001-092-678	PEST CONTROL		PEST CONTROL-ADMIN/MULIBLD		30.00
70389	286	TUNICA CO SHERIFF'S DEPT		4/25/22	04/25/2022	2,618.29

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NUMBER	*-----	VENDOR	-----*	NUMBER	DATE	AMOUNT
		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		120.00
70390	1870	TUNICA FARM SUPPLY #2		24962	03/22/2022	9.00
	001-201-505	STREET SUPPLIES/EXPE		PARTS FOR CHEMICAL SPRAYER		9.00
70391	1870	TUNICA FARM SUPPLY #2		24967	03/22/2022	194.99
	001-201-505	STREET SUPPLIES/EXPE		E.MILES CARHART BIBBS		119.99
	001-201-505	STREET SUPPLIES/EXPE		E.MILES CARHARTJACKET		75.00
70392	970	TUNICA MAIN STREET		4/13/22	04/13/2022	2,128.95
	001-402-635	MAIN STREET PROGRAM		APRIL 2022 PAYMENT @1.5%		2,128.95
70393	675	TVFD		4/13/22	04/13/2022	5,666.67
	001-160-691	TOWN POINTS CONTRACT		TVFD-TOWN RECEIVED 4/13/22		666.67
	001-160-690	TVFD CONTRACT		TVFD-COUNTY RECEIVED 4/13/		5,000.00
70394	1475	UNIFIRST		2220314402	03/29/2022	290.80
	400-750-581	LAUNDRY & UNIFORMS		UNIFORMS-SWR		19.66
	400-650-581	UNIFORMS & LAUNDRY		UNIFORMS-WATER		31.14
	001-201-545	UNIFORM EXPENSE		UNIFORMS-STREET		74.61
	400-220-581	UNIFORMS & LAUNDRY		UNIFORMS-SANI		41.42
	400-650-505	WATER EXPENSES		SUPPLIES-WATER 25%		30.99
	400-750-505	SEWER EXPENSES		SUPPLIES-SEWER 25%		30.99
	001-201-505	STREET SUPPLIES/EXPE		SUPPLIES-STREET 50%		61.99
70395	1475	UNIFIRST		2220316278	04/05/2022	290.80
	400-750-581	LAUNDRY & UNIFORMS		UNIFORMS-SWR		19.66
	400-650-581	UNIFORMS & LAUNDRY		UNIFORMS-WATER		31.14
	001-201-545	UNIFORM EXPENSE		UNIFORMS-STREET		74.61
	400-220-581	UNIFORMS & LAUNDRY		UNIFORMS-SANI		41.42
	400-650-505	WATER EXPENSES		SUPPLIES-WATER 25%		30.99
	400-750-505	SEWER EXPENSES		SUPPLIES-SEWER 25%		30.99
	001-201-505	STREET SUPPLIES/EXPE		SUPPLIES-STREET 50%		61.99
70396	1475	UNIFIRST		2220318133	04/12/2022	290.80
	400-750-581	LAUNDRY & UNIFORMS		UNIFORMS-SWR		19.66
	400-650-581	UNIFORMS & LAUNDRY		UNIFORMS-WATER		31.14
	001-201-545	UNIFORM EXPENSE		UNIFORMS-STREET		74.61
	400-220-581	UNIFORMS & LAUNDRY		UNIFORMS-SANI		41.42
	400-650-505	WATER EXPENSES		SUPPLIES-WATER 25%		30.99
	400-750-505	SEWER EXPENSES		SUPPLIES-SEWER 25%		30.99
	001-201-505	STREET SUPPLIES/EXPE		SUPPLIES-STREET 50%		61.99
70397	1475	UNIFIRST		2220320001	04/19/2022	325.45
	400-750-581	LAUNDRY & UNIFORMS		UNIFORMS-SWR		19.66
	400-650-581	UNIFORMS & LAUNDRY		UNIFORMS-WATER		31.14
	001-201-545	UNIFORM EXPENSE		UNIFORMS-STREET		106.07
	400-220-581	UNIFORMS & LAUNDRY		UNIFORMS-SANI		41.42
	400-650-505	WATER EXPENSES		SUPPLIES-WATER 25%		31.79
	400-750-505	SEWER EXPENSES		SUPPLIES-SEWER 25%		31.79
	001-201-505	STREET SUPPLIES/EXPE		SUPPLIES-STREET 50%		63.58
70398	1475	UNIFIRST		2220321834	04/26/2022	302.75
	400-750-581	LAUNDRY & UNIFORMS		UNIFORMS-SWR		74.75
	400-650-581	UNIFORMS & LAUNDRY		UNIFORMS-WATER		31.14
	001-201-545	UNIFORM EXPENSE		UNIFORMS-STREET		74.61
	400-220-581	UNIFORMS & LAUNDRY		UNIFORMS-SANI		41.42
	400-650-505	WATER EXPENSES		SUPPLIES-WATER 25%		33.98
	400-750-505	SEWER EXPENSES		SUPPLIES-SEWER 25%		33.98
	001-201-505	STREET SUPPLIES/EXPE		SUPPLIES-STREET 50%		67.96
	400-750-505	SEWER EXPENSES		ADJUSTMENT-SEWER		55.09-

DOCKET NUMBER	*-----	VENDOR	-----*	*-----INVOICE-----*		
				NUMBER	DATE	AMOUNT
70399	1591	UPS		2E1F10	04/23/2022	328.46
	001-040-505	SUPERVISION SUPPLIES		SERVICE CHARGES-ADMIN		328.46
70400	1759	WADE, INC.		364594	04/07/2022	64.09
	001-095-505	SUPPLIES		AIR COMPRESSOR OIL/BELT/HU		64.09
70401	1759	WADE, INC.		P42092	04/07/2022	371.98
	400-650-505	WATER EXPENSES		PUMPS FOR WATERING TRUCKS		371.98
70402	1759	WADE, INC.		P42582	04/18/2022	94.78
	001-201-521	VEHICLE EXPENSES		OIL CHANGE FOR BOTH GATORS		94.78
70403	1759	WADE, INC.		P42696	04/20/2022	107.08
	400-750-521	VEHICLE REPAIRS & MA		2 HOSES FOR SEWER MACHINE		107.08
70404	672	WASTE MANAGEMENT, INC		2330411086	04/01/2022	1,293.20
	400-220-505	PU SUPPLIES & EXPENS		LANDFILL DISPOSAL 3-16/3-3		1,293.20
70405	672	WASTE MANAGEMENT, INC		2638411088	04/18/2022	762.20
	400-220-654	SANITARY LANDFILL DI		LANDFILL DISPOSAL 4-01/4-1		762.20
TOTAL >>>						130,367.15
						130,367.15

DOCKET		*-----INVOICE-----*		
NUMBER	*-----	VENDOR	-----*	
			NUMBER	DATE
				AMOUNT
			400-000-000	66,723.58
			001-000-000	61,336.97
			102-000-000	2,306.60
TOTAL DOCKET >>				416,924.84
				413,424.84

.00

PAGE: 1

.00

The MAYOR AND BOARD OF ALDERMEN (the "Governing Body") of the Town of Tunica, Mississippi (the "Town"), took up for consideration the matter of opting out of the cultivation, processing, sale, and/or distribution of medical cannabis and cannabis products, all as authorized by the Mississippi Medical Cannabis Act of 2022, Senate Bill 2095, 2022 Regular Session, as amended (the "Mississippi Medical Cannabis Act"). After full discussion of the subject, Alderman Pierce offered and moved the adoption of the following resolution:

RESOLUTION OF THE MAYOR AND BOARD OF ALDERMAN OF THE TOWN OF TUNICA, MISSISSIPPI OPTING OUT OF THE CULTIVATION, AND PROCESSING OF MEDICAL CANNABIS AND CANNABIS PRODUCTS WITHIN THE GEOGRAPHICAL LIMITS OF THE CITY AS AUTHORIZED UNDER THE MISSISSIPPI MEDICAL CANNABIS ACT; AND FOR RELATED PURPOSES.

WHEREAS, the Mississippi Medical Cannabis Act, effective February 2, 2022 (the "Effective Date"), authorizes the cultivation, processing, sale and distribution of medical cannabis and cannabis products in every county and municipality in the State of Mississippi (the "State"); and

WHEREAS, Section 30 the Mississippi Medical Cannabis Act also authorizes and empowers local governments to opt out of the cultivation, processing, sale and/or distribution of medical cannabis and cannabis products, as applicable, within ninety (90) days of the Effective Date; and

WHEREAS, by opting out the Governing Body will be able to monitor the social, economic and financial effects of the cultivation, processing, sale and/or distribution of medical cannabis and cannabis products in other parts of the State and will be able to opt in at any time in the future pursuant to the provisions of the Mississippi Medical Cannabis Act; and

WHEREAS, it is in the best interest of the citizens of the City for the Governing Body to opt out of the cultivation and processing of medical cannabis and cannabis products within the geographical limits of the City; and

WHEREAS, the Governing Body has provided due notice of this meeting as required by the Mississippi Medical Cannabis Act and said notice complies with Sections 25-41-1 *et seq.*, Mississippi Code of 1972, as amended and/or supplemented from time to time (the "Open Meetings Act"); and

WHEREAS, all conditions, acts and things required by the Mississippi Medical Cannabis Act, Open Meetings Act and the Constitution and laws of the State to have existed, to have happened and to have been performed precedent to and in connection with the adoption of this resolution (the "Resolution"), have happened and have been performed in regular and due time, form and manner as required by law.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE TOWN, ACTING FOR AND ON BEHALF OF THE CITY, AS FOLLOWS:

SECTION 1. All statements, findings and determinations set forth in the above and foregoing recitations are hereby declared to be true and correct and are incorporated herein as facts.

SECTION 2. The Governing Body hereby opts out of the cultivation and processing of medical cannabis and cannabis products within the geographical limits of the City.

SECTION 3. The sale and distribution of medical cannabis within the Town shall not be affected or restricted by this Resolution.

SECTION 4. The Governing Body, acting for and on behalf of the City, hereby reserves the right to opt in at any time in the future and allow the cultivation and processing of medical cannabis and cannabis products within the geographical limits of the City upon a vote of the Governing Body or upon an election of qualified electors duly held in accordance with the Mississippi Medical Cannabis Act.

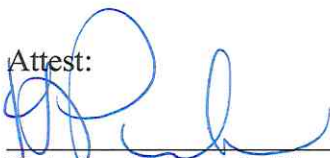
SECTION 5. If any one or more of the provisions of this Resolution shall for any reason be held to be illegal or invalid, such illegality or invalidity shall not affect any of the other provisions of this Resolution, but this Resolution shall be construed and enforced as if such illegal or invalid provision or provisions had not been contained herein.

SECTION 6. This Resolution shall be in effect immediately upon its passage and enactment according to law, or at the earliest date of effect under law, and shall be spread upon the minutes of the Governing Body of the City.

Following the reading of the foregoing resolution, Alderman Fullilove seconded the motion, and the question being put to a roll call vote, the result was as follows:

Alderman Lee B. Turner	<u>Yea</u>
Alderman Valerie Hartsfield	<u>Yea</u>
Alderman Rebecca Fyfe	<u>Yea</u>
Alderman Adam Fullilove	<u>Yea</u>
Alderman Daniel M. Pierce	<u>Yea</u>

SO RESOLVED on this the 3rd day of May, 2022.

Attest:


Kate Scott Pennock, Town Clerk



Andrew T. Dulaney, Mayor



**RESOLUTION FOR ADOPTING THE DISTRICT 1 REGIONAL HAZARD
MITIGATION PLAN**

WHEREAS, various natural hazards have the potential for causing devastating harm and loss of life and property to the citizens of the Town of **TUNICA** and will continue to do so; and

WHEREAS, the implementation of hazard mitigation policies and strategies can protect the citizens, and significantly reduce the loss of life and property from natural hazards; and

WHEREAS, a concerted effort should be made to address hazard mitigation in our respective policies and programs; and

WHEREAS, hazard mitigation goals and objectives can be effectively developed through participation in the development of a regional mitigation plan,

NOW THEREFORE, We, the Mayor, Board of Alderman of the Town of **TUNICA** do hereby resolve to adopt the District 1 Regional Hazard Mitigation Plan.

IN WITNESS WHEREOF, We have subscribed our signature this, the **3rd** day of
May, 2022



Andy Dulaney
Mayor, Town of Tunica

**RESOLUTION OF THE MAYOR AND BOARD OF ALDERMEN
ADOPTING COMMITMENT TO THE
MAINTENANCE OF THE PROPOSED PROJECT APPLICABLE TO THE
COMMUNITY DEVELOPMENT BLOCK GRANT PROGRAM**

WHEREAS, the MAYOR of TUNICA and BOARD of ALDERMEN has applied for funds through the Mississippi Development Authority Community Development Block Grant Program, for improvements to the Public Infrastructure in service to TUNICA and;

WHEREAS, TUNICA acknowledges that it will be responsible for the maintenance of the proposed Sewer System for 10 years;

WHEREAS, TUNICA will utilize the utility department for maintenance and repairs of the Sewer System;

WHEREAS, TUNICA acknowledges that failure to maintain the funded improvements will affect future funding;

NOW, THEREFORE, BE IT RESOLVED by the MAYOR of TUNICA and BOARD of ALDERMEN of TUNICA, MISSISSIPPI as follows:

**The Commitment to the Maintenance of the Proposed Project is,
hereby adopted and the maintenance of all Community Development
Block Grant programs of TUNICA shall be strictly adhered to.**

Aldermen Turner made a motion and Aldermen Fyfe seconded the motion to adopt the foregoing resolution, and question being put to a roll call vote, the results as follows:

Aldermen Lee Turner-----	Voted:	<u>Yea</u>
Aldermen Valerie Hartsfield-----	Voted:	<u>Yea</u>
Aldermen Rebecca P. Fyfe-----	Voted:	<u>Yea</u>
Aldermen Adam Fullilove-----	Voted:	<u>Yea</u>
Aldermen Daniel L. Pierce-----	Voted:	<u>Yea</u>

The motion having received the affirmative vote of all the members present, the Board of Aldermen declared the motion carried and the resolution adopted this 3rd day of May, 2022.



Andrew T. Dulaney
Mayor, Town of TUNICA

ATTEST:



Kate Scott Pennock
Town Clerk

FAIR HOUSING MONTH PROCLAMATION

WHEREAS, April marks the anniversary of the passage of the Fair Housing Act of 1968, which sought to eliminate discrimination in housing opportunities and to affirmatively further housing choices for all Americans; and
WHEREAS, the ongoing struggle for dignity and housing opportunity for all is not the exclusive province of the Federal government; and
WHEREAS, vigorous local efforts to combat discrimination can be as effective, if not more so, than Federal efforts; and
WHEREAS, illegal barriers to equal opportunity in housing, no matter how subtle, diminish the rights of all;

NOW, THEREFORE, BE IT RESOLVED,

that in the pursuit of the shared goal and responsibility of providing equal housing opportunities for all men and women, the Town of TUNICA, Mississippi, does hereby join in the national celebration by proclaiming;

the MONTH OF APRIL, 2022

as

FAIR HOUSING MONTH

and encourages all agencies, institutions, and individuals, public and private, in the Town of TUNICA to abide by the letter and the spirit of the Fair Housing law;

and to send delegate(s) from the Town of TUNICA, Mississippi to:
Fair Housing Forum

April 26, 2022 at 3:00 PM via online conference

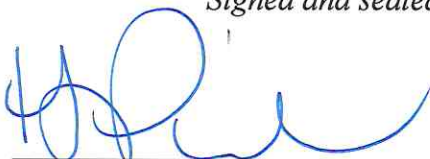
<https://us02web.zoom.us/j/82713324920?pwd=NlRVQkNCQ2RkbHlzNTVqV3JZS0x4UT09>

or by phone 1-(312)-626-6799

Meeting ID: 827 1332 4920

Passcode: 967234

Signed and sealed this 5th day of April, 2022.



City Clerk



Mayor

TOWN OF TUNICA, MISSISSIPPI

SECTION 3 PLAN RESOLUTION

WHEREAS, the Town of TUNICA, Mississippi is submitting a CDBG Public Facilities application for possible 2022 funding from the Mississippi Development Authority, by virtue of this submission, if awarded, the Town of TUNICA, Mississippi is required by the Mississippi Development Authority and Section 3 of the Housing and Urban Development Act of 1968 to adopt a Section 3 Action Plan; and

WHEREAS, the Section 3 Action Plan is intended to ensure, to the greatest extent feasible, that training and employment opportunities generated by the U.S. Department of Housing and Urban Development projects be given to low income residents of the Section 3 project area and that contracts for work in connection with this project be awarded to qualified Section 3 Business Concerns.

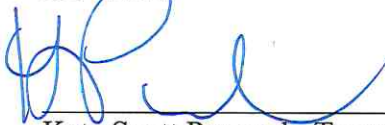
WHEREAS, if awarded, it is the intention of the Town of TUNICA, Mississippi to implement its CDBG Public Facility projects in accordance with all program regulations including the said Section 3 requirements.

NOW, THEREFORE, BE IT RESOLVED that the Town of TUNICA, Mississippi adopts the CDBG Public Facilities Section 3 Plan, which is attached hereto as "Attachment A" and made a part hereof.

ADOPTED this the 3rd day of May, 2022.

Town of TUNICA, Mississippi

ATTEST:



Kate Scott Pennock, Town Clerk

BY:



Andrew T. Dulaney, Mayor

Exhibit A

GRANTEE SECTION 3 ACTION PLAN

The Town of TUNICA, Mississippi agrees to develop local procedures designed to implement the following steps to increase opportunities for training and employment for lower income residents of the Section 3 covered area, and increase the utilization of business concerns within the Section 3 covered area or owned by Section 3 area workers.

A. To identify projected employment, training and contracting opportunities as the recipient of federal funds and to facilitate the training and employment of Targeted Section 3 workers, Section 3 workers and contracting with Section 3 businesses.

B. To recruit Targeted Section 3 workers and Section 3 workers for available opportunities through: local advertising media; posted signs; community organizations and public and private institutions operating within or serving the project area.

C. To identify eligible business concerns for federal funded contracts through: the Chamber of Commerce, business associations, and local advertising media including newspapers; public signage; citizen advisory boards; and all other appropriate referral sources.

D. To maintain a list of eligible business concerns for utilization in federally funded procurements, to notify appropriate project area business concerns of pending contractual opportunities, and to make available this list for procurement needs.

E. To require all bidders on contracts to submit a written Section 3 Hiring and Business Utilization Plan and to require the contractor to submit reports to document actual accomplishments.


F. To include Section 3 information in procurement solicitations, incorporate Section 3 clauses in contractual documents, and review Section 3 information at the preconstruction conference and then monitor contractor compliance.

G. To maintain records, including copies of correspondence, memoranda, reports, contracts, etc., which document that the above action steps have been taken and any barriers encountered. To submit reports on accomplishments as required.

H. To designate a local government official to coordinate implementation of this Section 3 Plan.

I. To the extent feasible, additional affirmative steps will be taken to encourage and utilize Section 3 residents and businesses and to reach employment, training and contracting goals.

As the chief local official, I have read and fully agree to this Section 3 Action Plan and agree to actively pursue full implementation of this program.



Andrew T. Dulaney, Mayor

May 3, 2022
Date

ATTEST:



Kate Scott, Pennock, Town Clerk

**BASIC 504 REQUIREMENTS
TOWN OF TUNICA, MISSISSIPPI**

The Town of TUNICA, Mississippi has designated the Mayor to coordinate its Section 504 responsibilities. The Town of TUNICA has adopted grievance procedures that incorporate due process standards and allow for quick and prompt resolution of any complaints of alleged discrimination based on disability.

The Town of TUNICA, Mississippi does not discriminate on the basis of disability. The Town of TUNICA has in the past and will continue in the future to notify the public that the Town does not discriminate on the basis of disability.



Andrew T. Dulaney, Mayor
Town of TUNICA

May 3, 2022
Date

MBE/WBE RESOLUTION

WHEREAS, the Town of TUNICA is requesting funding through the Mississippi Development Authority; and

WHEREAS, funds may be used for public facilities projects in the Town; and


WHEREAS, the project will directly benefit the entire Town of TUNICA, especially those residents from low to moderate income households, and

WHEREAS, in consideration of the funding to the Town of TUNICA that certain agreements are required by the Mississippi Development Authority.

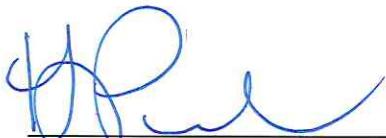
NOW, THEREFORE BE IT RESOLVED, by the Board of Aldermen of the Town of TUNICA;

That, in accordance with the State of Mississippi Minority and Women-Owned Business Participation Plan does hereby adopt a resolution establishing local goals for MBE/WBE participation. The Town of TUNICA and its Board of Aldermen does hereby certify that its local goals will be no less than the State, **10 percent MBE and 5 percent WBE participation.**

PASSED AND APPROVED this the 3rd day of May, 2022.


Andrew T. Dulaney
Mayor, Town of TUNICA

ATTEST:


Kate Scott Pennock, Town Clerk

TUNICA, Mississippi
Mississippi Development Authority
National Objective Resolution

The Town of TUNICA, Mississippi hereby states firm commitment to the National Objective for Community Development Block Grant Public Facilities, which is that at least fifty-one percent (51%) of the beneficiaries will be low-moderate income households.

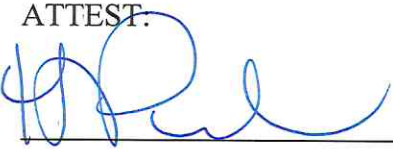
IN WITNESS WHEREOF, the Recipient have executed this Agreement this the 3rd day of May, 2022.

Town of TUNICA



Andrew T. Dulaney
Mayor, Town of TUNICA

ATTEST:



Kate Scott Pennock
Town Clerk

TOWN OF TUNICA, Mississippi

FAIR HOUSING RESOLUTION

LET IT BE KNOWN TO ALL PERSONS OF the TOWN OF TUNICA, Mississippi that discrimination on the basis of race, color, religion, gender or national origin in the sale, rental, leasing or financing of housing or land to be used for construction of housing or in the provision of brokerage services is prohibited by Title VIII of the 1968 Civil Rights Act (Federal Fair Housing Law).

It is the policy of the TOWN OF TUNICA, Mississippi to encourage equal opportunity in housing for all persons regardless of race, color, religion, gender or national origin. The Fair Housing Amendments Act of 1988 expands coverage to include disabled persons and families with children. Therefore, the Town does hereby pass the following Resolution.

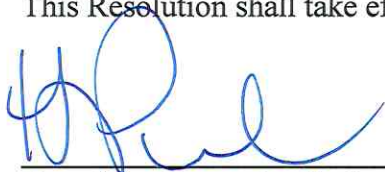
BE IT RESOLVED that within available resources the Town will assist all persons who feel they have been discriminated against because of race, color, religion, gender, national origin, disability or familial status to seek equity under Federal and State laws by referring them to the U.S. Department of Housing and Urban Development, Office of Fair Housing and Equal Opportunity, Compliance Division.

BE IT FURTHER RESOLVED that the Town shall publicize this Resolution and through this publicity Town shall encourage owners of real estate, developers, and builders to become aware of their respective responsibilities and rights under the Federal Fair Housing Law and amendments and any applicable state or local laws or ordinances.

THE TOWN OF TUNICA, MISSISSIPPI will, at a minimum: 1. Adopt and publicize the Fair Housing Resolution; 2. Post Fair Housing Posters in prominent public areas; 3. Provide Fair Housing Brochures Fair Housing information to the public; 4. Declare April as Fair Housing Month by Proclamation or Resolution; and 5. Send delegate(s) to the Fair Housing Forum held online with North Delta Planning & Development District, April 26, 2022 at 3:00 PM.

EFFECTIVE DATE:

This Resolution shall take effect April 1, 2022, adopted April 5, 2022.



Kate Scott Pennock, Clerk, Attest



Andrew T. Dulahey, Mayor

TOWN OF TUNICA, MISSISSIPPI

Audited Financial Statements and Special Reports

For the Year Ended September 30, 2021



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

TOWN OF TUNICA, MISSISSIPPI

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TOWN OF TUNICA, MISSISSIPPI

FINANCIAL SECTION

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MEMBERS OF
MISSISSIPPI SOCIETY OF CPAs
AMERICAN INSTITUTE OF CPAs
GOVERNMENT AUDIT QUALITY CENTER

INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and Town Council
Town of Tunica
Tunica, Mississippi

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Tunica, Mississippi, (the Town) as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the Town'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 opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America 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 opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Town of Tunica, Mississippi, as of September 30, 2021, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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 Schedules and corresponding notes, the Schedule of the Town's Proportionate Share of the Net Pension Liability, and the Schedule of Town 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 Information

The Schedule of Surety Bonds for Town Officials has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated April 5, 2022, on our consideration of Town of Tunica, Mississippi's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on

the effectiveness of Town of Tunica, Mississippi's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Town of Tunica, Mississippi's internal control over financial reporting and compliance.

Bridgers, Goodman, Baird & Clarke, PLLC

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

April 5, 2022

TOWN OF TUNICA, MISSISSIPPI

MANAGEMENT'S DISCUSSION AND ANALYSIS

TOWN OF TUNICA, MISSISSIPPI
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2021

Our discussion and analysis of the Town of Tunica's financial performance provides an overview of the Town's financial activities for the year ended September 30, 2021. Readers should also review the notes to the basic financial statements and the financial statements to enhance their understanding of the Town's financial performance.

FINANCIAL HIGHLIGHTS

- The assets and deferred outflows of the Town of Tunica exceeded its liabilities and deferred inflows at the close of the 2021 fiscal year by \$8,910,430 (net position).
- The net position of the Town includes: \$8,180,995 invested in capital assets, net of related debt; and \$729,435 in restricted and unrestricted net position.
- Total assets increased \$3,102 or 0.98% from 2020. The increase is primarily due to revenues exceeding expenditures for the year.
- Total liabilities decreased by \$1,056,036 or 21.21% from 2020. The decrease is primarily due to payments to long-term debt.
- The Town's total net position increased \$389,819 or 4.58% from 2020.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the Town of Tunica, Mississippi's basic financial statements which are comprised of three components: 1) Government-wide financial statements, 2) Fund financial statements, 3) Notes to the financial statements. Required Supplementary Information is included in addition to the basic financial statements.

Figure 1: Required Components of the Town's Annual Report

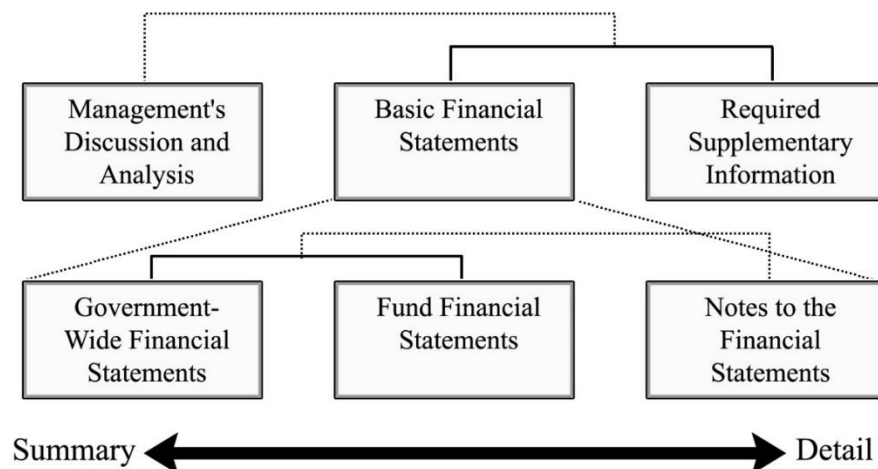


Figure 1 shows how required parts of this annual report are arranged and relate to one another.

TOWN OF TUNICA, MISSISSIPPI
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2021

Figure 2 summarizes the major features of the Town's financial statements, including the portion of the Town's government they cover and the types of information they contain. The remainder of this section of Management's Discussion and Analysis explains the structure and content of each of the statements.

Figure 2: Major Features of the Town's Government-Wide and Fund Financial Statements

Government-Wide Financial Statements		Fund Financial Statements		
		Governmental Funds	Proprietary Funds	Fiduciary Funds
Scope	Entire Town government (except fiduciary funds)	All activities of the Town that are not business-type or fiduciary in nature	Activities of the Town that operate similar to private businesses	The Town is the trustee or agent for someone else's resources
Required financial statements	<ul style="list-style-type: none"> • Statement of net position • Statement of activities 	<ul style="list-style-type: none"> • Balance sheet • Statement of revenues, expenditures and changes in fund balances 	<ul style="list-style-type: none"> • Statement of net position • Statement of revenues, expenses and changes in net assets • Statement of cash flows 	<ul style="list-style-type: none"> • Statement of Fiduciary Assets and Liabilities
Accounting basis and measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus	Accrual accounting and economic resources focus	Accrual accounting and economic resources focus
Type of asset, deferred outflow, liability, and deferred inflow information	All assets, deferred outflows, liabilities, and deferred inflows, both financial and capital and short and long term	Only assets and deferred outflows expected to be used up and liabilities and deferred inflows that come due during the year or soon thereafter; no capital assets included	All assets, deferred outflows, liabilities, and deferred inflows, both financial and capital, and short and long term	All assets, deferred outflows, liabilities, and deferred inflows, both short and long term
Type of inflow/outflow information	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services are received and payment is due during the year or soon thereafter	All revenues and expenses during the year, regardless of when cash is received or paid	All revenues and expenses during the year, regardless of when cash is received or paid

TOWN OF TUNICA, MISSISSIPPI
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2021

1) Government-wide Financial Statements. The government-wide financial statements presented on pages 16 and 17 are designed to provide readers with a broad overview of the Town's finances in a manner similar to a private-sector business.

The **Statement of Net Position** presents information on all of the Town's assets, deferred outflows, liabilities, and deferred inflows, with the difference between the two 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 Town is improving or deteriorating.

The **Statement of Activities** presents information showing the Town'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 rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

The government-wide financial statements distinguish functions of the Town that are principally supported by taxes and intergovernmental revenues from other functions that are intended to recover all or a significant portion of their cost through user fees and charges (business-type activities).

The government activities of the Town include municipal court, administrative, municipal complex, shop maintenance, police department, fire department, streets, special projects, main street, fire protection, urban renewal and pension expense.

2) Fund Financial Statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Town, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Town can be divided into three categories: (1) governmental funds, (2) proprietary funds and (3) fiduciary funds.

Governmental Funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, 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 a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term effect of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The Town of Tunica maintains 4 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund and Fire Fund, which are considered to be major funds.

**TOWN OF TUNICA, MISSISSIPPI
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2021**

All other funds are considered non-major and are presented in a single column. The governmental fund financial statements are presented on pages 18 through 21.

The Town of Tunica adopts an annual budget. Budgetary comparison schedules have been provided on pages 45 through 46 for the General Fund and Fire Fund to demonstrate compliance with this budget.

Proprietary Funds. The Town maintains one proprietary fund- an enterprise fund. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The Town uses the enterprise fund to account for water and sewer, and sanitation operations. The fund is financed primarily through user fees.

Proprietary fund financial statements provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements are presented on pages 22 through 24.

Fiduciary Funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the Town's programs. The accounting used for fiduciary funds is much like that used for proprietary funds. Due to the implementation of GASB 84, the Town had no fiduciary funds in the current fiscal year.

3) Notes to the Financial Statements. The notes, presented on pages 25 through 43, provide additional narrative and tabular information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Required Supplementary Information. In addition to the basic financial statements and accompanying notes, this report also presents Required Supplementary Information concerning the Town's budget process and pension standards on pages 44 through 52.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. As of September 30, 2021, the assets and deferred outflows of the Town of Tunica exceeded its liabilities and deferred inflows by \$8,910,430.

By far, the largest portion of the Town's net position (\$8,180,995 or 91.81%) reflects its investment in capital assets (land, buildings, machinery and equipment, etc.) less any related debt used to acquire those assets that are still outstanding. The Town uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the investment in 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 because the capital assets themselves cannot be used to liquidate these liabilities.

TOWN OF TUNICA, MISSISSIPPI
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2021

(Table 1)
Net Position

	Governmental Activities		Business-type Activities		Total		Increase	Percentage
	2021	2020	2021	2020	2021	2020	(Decrease)	change
Assets								
Current and other assets	\$ 3,716,195	3,525,215	715,642	493,822	4,431,837	4,019,037	412,800	10.27%
Capital assets, net	4,188,445	4,452,477	4,958,339	5,003,133	9,146,784	9,455,610	(308,826)	-3.27%
Total Assets	7,904,640	7,977,692	5,673,981	5,496,955	13,578,621	13,474,647	103,974	0.77%
Deferred outflows	224,044	221,872	96,019	95,089	320,063	316,961	3,102	0.98%
Liabilities								
Current and other liabilities	113,342	91,301	204,688	388,958	318,030	480,259	(162,229)	-33.78%
Net pension liability	1,856,432	2,450,186	795,615	1,050,081	2,652,047	3,500,267	(848,220)	-24.23%
Long-term debt	15,866	26,533	937,504	972,424	953,370	998,957	(45,587)	-4.56%
Total Liabilities	1,985,640	2,568,020	1,937,807	2,411,463	3,923,447	4,979,483	(1,056,036)	-21.21%
Deferred inflows	775,039	233,779	289,768	57,735	1,064,807	291,514	773,293	265.27%
Net Position:								
Net investment in capital assets	4,188,445	4,452,477	3,992,550	3,766,282	8,180,995	8,218,759	(37,764)	-0.46%
Restricted	1,009,710	815,311	-	-	1,009,710	815,311	194,399	23.84%
Unrestricted	169,850	129,977	(450,125)	(643,436)	(280,275)	(513,459)	233,184	-45.41%
Total Net Position	\$ 5,368,005	5,397,765	3,542,425	3,122,846	8,910,430	8,520,611	389,819	4.58%

The Town's total assets increased \$103,974 during 2021 with governmental activities showing a decrease of \$73,052 and business-type activities showing an increase of \$177,026.

The Town's total liabilities decreased \$1,056,036. Liabilities decreased by \$582,380 in governmental activities and decreased by \$473,656 in business-type activities. This change is primarily due to a decrease in net pension liability combined with a decrease in capital debt.

The Town's net position increased \$389,819 from 2020.

Additional information on unrestricted net position:

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

Total unrestricted net position	\$ (280,275)
Less: unrestricted deficit in net position resulting from recognition of GASB 68 & 71	3,221,793
Unrestricted net position, exclusive of the net pension liability effect	<u>\$ 2,941,518</u>

TOWN OF TUNICA, MISSISSIPPI
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2021

(Table 2)
Change in Net Position

(Table 2)
Changes in Net Position

	Governmental Activities		Business-type Activities		Totals		Increase	Percentage
	2021	2020	2021	2020	2021	2020	(Decrease)	Change
Program Revenues:								
Charges for services	\$ -	-	1,162,270	987,420	1,162,270	987,420	174,850	17.71%
Licenses and permits	5,849	6,941	-	-	5,849	6,941	(1,092)	-15.73%
Police fines	24,788	45,349	-	-	24,788	45,349	(20,561)	-45.34%
Rent	56,961	57,605	-	-	56,961	57,605	(644)	-1.12%
Contributions and grants	191,678	113,406	-	1,165	191,678	114,571	77,107	67.30%
General Revenues:								
Property taxes	195,949	192,349	27,636	25,092	223,585	217,441	6,144	2.83%
Gaming taxes	2,045,101	1,439,298	-	-	2,045,101	1,439,298	605,803	42.09%
Sales tax	484,840	400,812	-	-	484,840	400,812	84,028	20.96%
Franchise taxes	43,735	51,686	-	-	43,735	51,686	(7,951)	-15.38%
Gasoline taxes	3,154	3,154	-	-	3,154	3,154	-	0.00%
Liquor taxes	2,700	3,600	-	-	2,700	3,600	(900)	-25.00%
Nuclear plant	14,273	14,201	-	-	14,273	14,201	72	0.51%
Other intergovernmental revenues	514	549	-	-	514	549	(35)	0.00%
Gain (loss) on disposition of assets	7,174	(9,103)	-	-	7,174	(9,103)	16,277	0.00%
Miscellaneous	1,400	7,754	-	-	1,400	7,754	(6,354)	-81.94%
Interest	10,916	32,930	1,166	3,660	12,082	36,590	(24,508)	-66.98%
Transfers	(668,919)	(319,842)	668,918	319,842	(1)	-	(1)	0.00%
Total Revenues	2,420,113	2,040,689	1,859,990	1,337,179	4,280,104	3,377,868	902,236	26.71%
Program Expenses:								
Municipal Court	109,005	110,323	-	-	109,005	110,323	(1,318)	-1.19%
Administrative	446,837	429,249	-	-	446,837	429,249	17,588	4.10%
Municipal Complex	39,398	41,179	-	-	39,398	41,179	(1,781)	-4.33%
Shop maintenance	42,593	50,907	-	-	42,593	50,907	(8,314)	-16.33%
Police department	669,701	707,117	-	-	669,701	707,117	(37,416)	-5.29%
Fire department	182,543	176,107	-	-	182,543	176,107	6,436	3.65%
Streets	614,118	507,095	-	-	614,118	507,095	107,023	21.11%
Special projects	134,326	149,231	-	-	134,326	149,231	(14,905)	-9.99%
Main Street	44,911	21,047	-	-	44,911	21,047	23,864	113.38%
Urban Renewal	73,067	79,967	-	-	73,067	79,967	(6,900)	-8.63%
Water, Sewer & Sanitation	-	-	1,400,394	1,483,805	1,400,394	1,483,805	(83,411)	-5.62%
Pension Expense	93,374	229,529	40,017	98,369	133,391	327,898	(194,507)	-59.32%
Total Expenses	2,449,873	2,501,751	1,440,411	1,582,174	3,890,284	4,083,925	(193,641)	-4.74%
Changes in Net Position	\$ (29,760)	(461,062)	419,579	(244,995)	389,820	(706,057)	1,095,877	-155.21%

This table does not include the effect of prior period adjustments.

The Town's governmental activities continue to be funded primarily by taxes, which made up approximately 90% of the total revenues. The other major revenue sources were police fines 1% and rental income 2%. The major expense activities were police department, streets, administrative and fire department which comprise 27%, 25%, 18%, and 7% of total expenses, respectively. The Town remains totally committed to providing the services its residents expect and need.

**TOWN OF TUNICA, MISSISSIPPI
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2021**

Business-type activities are accounted for similar to businesses and are primarily supported by user fees.

The Town makes every effort to keep these fees as low as possible.

FUND FINANCIAL ANALYSIS

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

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

As the year ended, the Town's governmental funds reported a combined fund balance of \$3,445,085 which represents an increase of \$189,469.

Governmental funds meeting the requirements for being reported as major funds include the General Fund and the Fire Fund. The remaining governmental funds were combined and reported as non-major governmental funds. The General Fund had a net change in fund balance of (\$9,551). The Fire Fund had a net change in fund balance of \$83,989.

Major Fund Budgeting Highlights

The Town's budget is prepared according to Mississippi law and is based on accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. One of the most significant budgeted funds is the General Fund.

During the course of 2021, the Town amended its General Fund budget. All recommendations for budget changes come from the Town Clerk and are presented to the Mayor and Town Council for ordinance enactment on the change. The Town does not allow budget changes that modify line items within departments without board approval. With the general fund supporting many of our major activities such as our police and fire departments, as well as most legislative and executive activities, the General Fund is monitored closely looking for possible revenue shortfalls or over spending by individual departments. Revisions in the General Fund increased budgeted expenditures by \$94,736.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At the end of 2021, the Town had \$9,146,784 invested in a broad range of capital assets, including police and fire equipment, buildings, park and recreation facilities, streets, and water and sewer lines. (See Table 3 on the following page.) This amount represents a net decrease (including additions, deletions, and adjustments) of approximately \$308,826 or 3.27% under the prior year.

TOWN OF TUNICA, MISSISSIPPI
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2021

(Table 3)
CAPITAL ASSETS AT YEAR-END
(Net of Accumulated Depreciation)

	Government Activities		Business-Type Activities		Totals		Increase	Percentage
	2021	2020	2021	2020	2021	2020	(Decrease)	Change
Land	\$ 1,122,609	1,122,609	13,500	13,500	1,136,109	1,136,109	-	0.00%
Construction in Progress	-	-	-	-	-	-	-	0.00%
Infrastructure	271,342	333,442	4,720,647	4,718,153	4,991,989	5,051,595	(59,606)	-1.18%
Building and improvements	2,281,488	2,377,782	-	-	2,281,488	2,377,782	(96,294)	-4.05%
Mobile and machinery equipment	431,175	529,668	224,192	271,480	655,367	801,148	(145,781)	-18.20%
Furniture & fixtures	81,831	88,976	-	-	81,831	88,976	(7,145)	-8.03%
Total	\$ 4,188,445	4,452,477	4,958,339	5,003,133	9,146,784	9,455,610	(308,826)	-3.27%

The Town of Tunica continues to provide for the growth and stability of its citizenry through various construction and rehabilitation projects. The Town had no construction in progress at September 30, 2021.

Long-term Debt

At year-end, the Town had \$984,583 in long-term debt outstanding compared to \$1,270,019 last year, a decrease of \$285,436. Of the total debt outstanding \$965,789 is backed by the full faith and credit of the Town with debt service funded by sales tax revenue. The other major component is compensated absences in the amount of \$18,794.

The following table illustrates the total Long-term Debt of the Town of Tunica as of September 30, 2021:

(Table 4)
LONG-TERM DEBT
Outstanding at Year-end

	Government Activities		Business-Type Activities		Totals		Increase	Percentage
	2021	2020	2021	2020	2021	2020	(Decrease)	Change
Other Loans	\$ -	-	965,789	1,236,851	965,789	1,236,851	(271,062)	-21.92%
Compensated Absences	15,866	26,533	2,928	6,635	18,794	33,168	(14,374)	-43.34%
Totals:	\$ 15,866	26,533	968,717	1,243,486	984,583	1,270,019	(285,436)	-22.47%

This table does not include the effect of prior period adjustments.

More detailed information about the Town's long-term liabilities is presented in Note (11) of the Notes to Financial Statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The Town's elected and appointed officials considered many factors when compiling and approving the fiscal year 2022 budget, such as tax rates for governmental activities and fees that will be charged for the business-type activities. The total property tax millage rate of 24.5 mills is expected to provide adequate funding in the following year.

**TOWN OF TUNICA, MISSISSIPPI
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2021**

CONTACTING THE TOWN'S FINANCE DEPARTMENT

This financial report is designed to provide our citizens, customers, investors, and creditors with a general overview of the Town's finances and to show the Town's accountability for the money it receives. If you have any questions about this report or need any additional information, contact the Town of Tunica at P.O. Box 395, Tunica, Mississippi 38676, or call (662) 363-2432.

TOWN OF TUNICA, MISSISSIPPI

FINANCIAL STATEMENTS

TOWN OF TUNICA, MISSISSIPPI
STATEMENT OF NET POSITION
September 30, 2021

	Primary Government		
	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and cash equivalents	\$ 3,157,698	32,800	3,190,498
Receivables:			
Property tax receivable	152,172	22,826	174,998
Fines receivable, net of uncollectible	5,596	-	5,596
Franchise fees receivable	4,155	-	4,155
Intergovernmental receivable	423,438	350	423,788
Accounts receivable	-	542,094	542,094
Internal Balances	(26,864)	26,864	-
Restricted assets:			
Cash and cash equivalents	-	90,708	90,708
Capital assets, net			
Land and construction in progress	1,122,609	13,500	1,136,109
Other capital assets, net	3,065,836	4,944,839	8,010,675
Total Assets	7,904,640	5,673,981	13,578,621
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows related to pensions	224,044	96,019	320,063
Total Deferred Outflows of Resources	224,044	96,019	320,063
LIABILITIES			
Accounts payable and accrued expenses	90,122	80,731	170,853
Amounts held in custody for others	23,220	-	23,220
Accrued interest payable	-	2,036	2,036
Debt due within one year - capital debt	-	121,921	121,921
Debt due in more than one year - capital debt	-	843,868	843,868
Net Pension Liability	1,856,432	795,615	2,652,047
Compensated absences	15,866	2,928	18,794
Liabilities payable from restricted assets-Customer deposits	-	90,708	90,708
Total Liabilities	1,985,640	1,937,807	3,923,447
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows related to pensions	622,867	266,942	889,809
Deferred revenues-property tax	152,172	22,826	174,998
Total Deferred Inflows of Resources	775,039	289,768	1,064,807
NET POSITION			
Net investment in capital assets	4,188,445	3,992,550	8,180,995
Restricted:			
General Government	229,144		229,144
Public safety	780,566		780,566
Unrestricted	169,850	(450,125)	(280,275)
Total Net Position	\$ 5,368,005	3,542,425	8,910,430

TOWN OF TUNICA, MISSISSIPPI
STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2021

FUNCTIONS/PROGRAMS	Expenses	Program Revenues		Net (Expense) Revenue and Change in Net Position		
		Fees, Fines, and Charges for Services	Operating Grants and Contributions	Primary Government Governmental Activities	Business-type Activities	Total
Governmental activities:						
Municipal Court	\$ 109,005	24,788	-	(84,217)		(84,217)
Administrative	446,837	5,849	108,876	(332,112)		(332,112)
Municipal Complex	39,398	-	-	(39,398)		(39,398)
Shop maintenance	42,593	-	-	(42,593)		(42,593)
Police Department	669,701	-	-	(669,701)		(669,701)
Fire Department	182,543	-	-	(182,543)		(182,543)
Streets	614,118	-	-	(614,118)		(614,118)
Special Projects	134,326	-	-	(134,326)		(134,326)
Main Street	44,911	-	-	(44,911)		(44,911)
Fire Protection	-	-	83,316	83,316		83,316
Urban Renewal	73,067	-	56,961	(16,106)		(16,106)
Pension Expense	93,374	-	-	(93,374)		(93,374)
Total governmental activities	2,449,873	30,637	249,153	(2,170,083)		(2,170,083)
Business-type activities:						
Utility Fund	1,440,411	1,162,270	-		(278,141)	(278,141)
Total business-type activities	1,440,411	1,162,270	-		(278,141)	(278,141)
Total primary government	\$ 3,890,284	1,192,907	249,153	(2,170,083)	(278,141)	(2,448,224)
General revenues:						
Property taxes				\$ 195,949	27,636	223,585
Sales and tourism tax				484,840	-	484,840
Franchise taxes				43,735	-	43,735
Other taxes				2,065,229	-	2,065,229
Unrestricted interest income				10,916	1,166	12,082
Other income				1,400	-	1,400
Gain (loss) on disposal of assets				7,174		7,174
Transfers				(668,920)	668,918	(2)
Total general revenues and transfers				2,140,323	697,720	2,838,043
Change in net position				(29,760)	419,579	389,819
Net Position - beginning, as restated				5,397,765	3,122,846	8,520,611
Net Position, ending				\$ 5,368,005	3,542,425	8,910,430

TOWN OF TUNICA, MISSISSIPPI
BALANCE SHEET- GOVERNMENTAL FUNDS
September 30, 2021

	<u>Major Funds</u>		<u>Other</u>	<u>Total</u>
	<u>General</u>	<u>Fire</u>	<u>Governmental</u>	<u>Governmental</u>
	<u>Fund</u>	<u>Fund</u>	<u>Funds</u>	<u>Funds</u>
ASSETS				
Cash and cash equivalents	\$ 2,141,047	779,550	237,101	3,157,698
Receivables:				
Property taxes	152,172	-	-	152,172
Fines, net of uncollectible	5,596	-	-	5,596
Franchise fee	4,155	-	-	4,155
Intergovernmental	422,422	1,016	-	423,438
Advances to other funds	-	4,621	-	4,621
Due from other funds	5,083	-	-	5,083
Total Assets	<u>2,730,475</u>	<u>785,187</u>	<u>237,101</u>	<u>3,752,763</u>
LIABILITIES				
Accounts payable	67,738	-	2,874	70,612
Accrued expenses	19,510	-	-	19,510
Amounts held in custody for others	23,220	-	-	23,220
Advances from other funds	31,485	-	-	31,485
Due to other funds	-	-	5,083	5,083
Total Liabilities	<u>141,953</u>	<u>-</u>	<u>7,957</u>	<u>149,910</u>
Deferred Inflows of Resources				
Unavailable revenue-property taxes	152,172	-	-	152,172
Unavailable revenue- fines	5,596	-	-	5,596
Total Deferred Inflows of Resources	<u>157,768</u>	<u>-</u>	<u>-</u>	<u>157,768</u>
FUND BALANCES				
Nonspendable:				
Advances	-	4,621	-	4,621
Restricted for:				
General Government	-	-	229,144	229,144
Public safety	-	780,566	-	780,566
Unassigned	2,430,754	-	-	2,430,754
Total Fund Balances	<u>2,430,754</u>	<u>785,187</u>	<u>229,144</u>	<u>3,445,085</u>
Total Liabilities, Deferred Inflows				
 of Resources, and Fund Balances	<u>\$ 2,730,475</u>	<u>785,187</u>	<u>237,101</u>	<u>3,752,763</u>

TOWN OF TUNICA, MISSISSIPPI
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
September 30, 2021

	<u>Amount</u>
Total fund balance - Governmental Funds	\$ 3,445,085
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets are used in governmental activities and are not financial resources and, therefore, are not reported in the funds, net of accumulated depreciation of \$6,145,203.	4,188,445
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds.	5,596
Net pension obligations are not due and payable in the current period and, therefore, are not reported in the funds.	(1,856,432)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.	(15,866)
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	224,044
Deferred inflows of resources related to pensions	(622,867)
Total Net Position - Governmental Activities	\$ <u><u>5,368,005</u></u>

TOWN OF TUNICA, MISSISSIPPI
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended September 30, 2021

	Major Funds		Other	Total
	General	Fire	Governmental	Governmental
	Fund	Fund	Funds	Funds
REVENUES:				
Taxes	\$ 195,949	-	-	195,949
Licenses and permits	5,849	-	-	5,849
Intergovernmental:				
Federal grants	2,157	-	106,205	108,362
State of Mississippi:				
General sales tax	484,840	-	-	484,840
General municipal aid	514	-	-	514
Gaming tax	2,045,101	-	-	2,045,101
Liquor Licenses	2,700	-	-	2,700
Gasoline tax	3,154	-	-	3,154
Fire protection	-	-	-	-
Grand gulf	14,273	-	-	14,273
Tunica County:				
Road maintenance	-	-	-	-
Fire protection	-	83,316	-	83,316
Franchise tax	43,735	-	-	43,735
Fines and forfeitures	45,084	-	-	45,084
Interest income	8,910	673	1,333	10,916
Rental income	24,357	-	32,604	56,961
Miscellaneous	-	-	1,400	1,400
Total revenues:	<u>2,876,623</u>	<u>83,989</u>	<u>141,542</u>	<u>3,102,154</u>
EXPENDITURES:				
Municipal Court	118,067	-	-	118,067
Administrative	484,246	-	-	484,246
Municipal Complex	22,589	-	-	22,589
Shop Maintenance	42,593	-	-	42,593
Police Department	708,465	-	-	708,465
Fire Department	125,392	-	-	125,392
Streets	639,909	-	-	639,909
Special Projects	29,089	-	-	29,089
Main Street	44,911	-	-	44,911
Urban renewal	-	-	37,257	37,257
Total expenditures	<u>2,215,261</u>	<u>-</u>	<u>37,257</u>	<u>2,252,518</u>
Excess of Revenues over (under) Expenditures	<u>661,362</u>	<u>83,989</u>	<u>104,285</u>	<u>849,636</u>
OTHER FINANCING SOURCES (USES):				
Proceeds from sale of capital assets	8,751	-	-	8,751
Transfers in	45,940	-	10,746	56,686
Transfers out	(725,604)	-	-	(725,604)
Net other financing sources (uses)	<u>(670,913)</u>	<u>-</u>	<u>10,746</u>	<u>(660,167)</u>
Net change in fund balances	<u>(9,551)</u>	<u>83,989</u>	<u>115,031</u>	<u>189,469</u>
Fund balances, beginning	<u>2,440,305</u>	<u>701,198</u>	<u>114,113</u>	<u>3,255,616</u>
Fund balance, ending	<u>\$ 2,430,754</u>	<u>785,187</u>	<u>229,144</u>	<u>3,445,085</u>

TOWN OF TUNICA, MISSISSIPPI
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, 2021

	<u>Amount</u>
Net Change in Fund Balances - Governmental Funds	\$ 189,469
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 that depreciation of \$281,992 exceeded capital outlays of \$19,533 in the current period.	(262,459)
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 balances by the amount of the net gain of \$7,174 in the current period and the proceeds from the sale of \$8,751	(1,577)
Fine revenue recognized on the modified accrual basis in the funds during the current year is reduced because prior year recognition would have been required on the Statement of Activities using the full-accrual basis of accounting.	(20,296)
Under the modified accrual basis of accounting used in the governmental funds, expenditures are not recognized for transactions that are not normally paid with expendable available financial resources. However, in the Statement of Activities, which is presented on the accrual basis, expenses and liabilities are reported regardless of when financial resources are available. Thus, the change in net position differs from the change in fund balances by a combination of the following items:	
Change in compensated absences	10,667
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	(93,374)
Recognition of contributions made	147,810
Change in Net Position of Governmental Activities	\$ <u>(29,760)</u>

TOWN OF TUNICA, MISSISSIPPI
STATEMENT OF NET POSITION- PROPRIETARY FUND
September 30, 2021

	<u>Business-Type Activities</u>
	<u>Enterprise Fund</u>
	<u>Utility</u>
	<u>Fund</u>
ASSETS	
Current assets:	
Cash and cash equivalents	\$ 32,800
Property tax receivable	22,826
Intergovernmental receivables	350
Accounts receivable	542,094
Advances to other funds	26,864
Total Current Assets	<u>624,934</u>
Non-current assets:	
Restricted assets - cash	90,708
Capital assets:	
Land and construction in progress	13,500
Other capital assets, net	4,944,839
Total Non-Current Assets	<u>5,049,047</u>
Total Assets	<u><u>5,673,981</u></u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to pensions	96,019
Total Deferred Outflows of Resources	<u>96,019</u>
LIABILITIES	
Current liabilities:	
Accounts payable and accrued expenses	10,214
Claims payable	70,517
Accrued interest payable	2,036
Capital debt:	
Current portion of long-term debt	121,921
Total Current Liabilities	<u>204,688</u>
Non-current liabilities:	
Liabilities payable from restricted assets:	
Customer deposits	90,708
Net pension liability	795,615
Capital debt:	
Notes payable	843,868
Non-capital debt:	
Compensated absences	2,928
Total Non-Current Liabilities	<u>1,733,119</u>
Total Liabilities	<u>1,937,807</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows related to pensions	266,942
Deferred revenues- property tax	22,826
Total Deferred Inflows of Resources	<u>289,768</u>
NET POSITION	
Net investment in capital assets	3,992,550
Unrestricted	(450,125)
Total Net Position	<u><u>\$ 3,542,425</u></u>

TOWN OF TUNICA, MISSISSIPPI
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION- PROPRIETARY FUND
For the Year Ended September 30, 2021

	Business-Type Activities Enterprise Fund Utility Fund
OPERATING REVENUES:	
Grant revenue	\$ 0
Charges for services:	
Utility fees	1,156,744
Other Fees	5,526
Total Operating Revenues	<u>1,162,270</u>
OPERATING EXPENSES:	
Personal services	472,880
Contractual services	234,863
Consumable supplies	291,483
Depreciation expense	373,206
Pension expense	40,017
Total Operating Expenses	<u>1,412,449</u>
Operating Income (Loss)	<u>(250,179)</u>
NON-OPERATING REVENUES (EXPENSES)	
Property Taxes	27,636
Interest income	1,166
Interest expense	(27,962)
Total Non-operating Revenues (Expenses)	<u>840</u>
Net Income (Loss) Before Operating Transfers	<u>(249,339)</u>
OPERATING TRANSFERS:	
Operating Transfers in	714,858
Operating Transfers out	(45,940)
Net Operating Transfers	<u>668,918</u>
Change in Net Position	<u>419,579</u>
Net Position - Beginning, as restated	<u>3,122,846</u>
Net Position - Ending	<u><u>\$ 3,542,425</u></u>

TOWN OF TUNICA, MISSISSIPPI
STATEMENT OF CASH FLOWS- PROPRIETARY FUND
For the Year Ended September 30, 2021

	<u>Business-Type Activities</u>
	<u>Enterprise Fund</u>
	<u>Utility</u>
	<u>Fund</u>
CASH FLOWS FROM OPERATING ACTIVITIES	
Cash received from customers and users	\$ 1,007,766
Cash received from grant revenues	-
Other income	5,526
Payments to employees for services	(537,835)
Payments to suppliers for goods and services	(526,346)
Net Cash Provided (Used) by Operating Activities	<u>(50,889)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:	
Property tax income	27,286
Operating transfers, net	668,918
Net Cash Provided (Used) by Noncapital Financing Activities	<u>696,204</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:	
Interest income	1,166
Acquisition of property and equipment	(328,412)
Principal payments on long-term debt	(271,063)
Interest paid on bonds, loans and capital leases	(28,601)
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(626,910)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	18,405
Cash and Cash Equivalents, October 1	<u>105,103</u>
Cash and Cash Equivalents, September 30	<u>\$ 123,508</u>
RECONCILIATION OF OPERATING INCOME TO NET	
CASH PROVIDED (USED) BY OPERATING ACTIVITIES	
Operating income (loss)	\$ (250,179)
Adjustments to reconcile operating income (loss)	
to net cash provided (used) by operating activities:	
Depreciation	373,206
(Increase) decrease in accounts receivable	(203,098)
(Increase) decrease in intergovernmental receivables	
(Increase) decrease in deferred outflows of resources	(930)
Increase (decrease) in accounts payable and accrued expenses	(16,919)
Increase (decrease) in claims payable	70,517
Increase (decrease) in customer deposits	2,620
Increase (decrease) in compensated absences	(3,707)
Increase (decrease) in net pension liability	(254,466)
Increase (decrease) in deferred inflows of resources	232,067
Total adjustments	<u>199,290</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ (50,889)</u>

TOWN OF TUNICA, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
For the Year Ended September 30, 2021

Note 1: Summary of Significant Accounting Policies

A. Financial Reporting Entity.

Town of Tunica, Mississippi (the Town) is a political subdivision of the State of Mississippi. The Town is governed by an elected five-member Board of Aldermen. Accounting principles generally accepted in the United States of America require Town of Tunica to present these financial statements on the primary government and its component units which have significant operational or financial relationships with the Town. There are currently no outside organizations that should be included as component units of the Town's reporting entity.

B. Basis of Presentation.

The Town'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 Town as a whole. The statements include all nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities are generally financed through taxes, intergovernmental revenues and other nonexchange revenues and are reported separately from business-type activities. Business-type activities rely mainly on fees and charges for support.

The Statement of Net Position presents the financial condition of the governmental activities and business-type activities of the Town at year-end. The Government-wide Statement of Activities presents a comparison between direct expenses and program revenues for each function or program of the Town's governmental activities and business-type activities. Direct expenses are those that are specifically associated with a service, program or department and therefore, are clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Taxes and other revenues not classified as program revenues, are presented as general revenues of the Town, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each business-type activity or governmental function is self-financing or draws from the general revenues of the Town.

Fund Financial Statements:

Fund financial statements of the Town are organized into funds, each of which is considered to be separate accounting entities. Each fund is accounted for by providing a separate set of self-balancing accounts that constitute its assets, deferred outflows, liabilities, deferred inflows, fund balances/net position, revenues and expenditures/expenses. Funds are organized into governmental, proprietary and fiduciary. Major individual Governmental Funds and major individual Enterprise Funds are reported as separate columns in the fund financial statements. Nonmajor funds are aggregated and presented in a single column as Other Governmental Funds.

TOWN OF TUNICA, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
For the Year Ended September 30, 2021

C. Measurement Focus and Basis of Accounting.

The Government-wide, Proprietary Fund and Fiduciary Fund (excluding agency funds) financial statements are presented using the economic resources measurement focus and the 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. Property taxes are recognized as revenue in the year for which they are levied. Shared revenues are recognized when the provider government recognizes the liability to the Town. Grants are recognized as revenues as soon as all eligibility requirements have been satisfied. Agency funds have no measurement focus, but use the accrual basis of accounting.

The revenues and expenses of Proprietary Funds are classified as operating or nonoperating. Operating revenues and expenses generally result from providing services in connection with a Proprietary Fund's primary operations. All other revenues and expenses are reported as nonoperating.

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

The Town reports the following major Governmental Funds:

General Fund - This fund is used to account for and report all financial resources not accounted for and reported in another fund.

Fire Fund – This fund is used to account for monies from specific revenue sources that are restricted for fire protection.

The Town reports the following major Enterprise Fund:

Utility Fund – This fund is used to account for and report on water, sewer and garbage revenues and expenditures.

Additionally, the Town reports the following fund types:

GOVERNMENTAL FUND TYPES

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

TOWN OF TUNICA, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
For the Year Ended September 30, 2021

PROPRIETARY FUND TYPE

Enterprise Funds - These funds are used to account for those operations that are financed and operated in a manner similar to private business enterprises or where the Town has decided that periodic determination of revenues earned, expenses incurred and/or net income is necessary for management accountability.

D. Account Classifications.

The account classifications used in the financial statements conform to the broad classifications recommended in *Governmental Accounting, Auditing and Financial Reporting* as issued in 2012 by the Government Finance Officers Association.

E. Deposits and Investments.

State law authorizes the Town to invest in interest bearing time certificates of deposit for periods of fourteen days to one year with depositories and in obligations of the U.S. Treasury, State of Mississippi, or any county, municipality or school district of this state. Further, the Town may invest in certain repurchase agreements.

Cash includes cash on hand, demand deposits, all certificates of deposit and cash equivalents, 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.

F. Receivables.

Receivables are reported net of allowances for uncollectible accounts, where applicable.

G. Interfund Transactions and Balances.

Transactions between funds that are representative of short-term lending/borrowing arrangements and transactions that have not resulted in the actual transfer of cash at the end of the fiscal year are referred to as "due to/from other funds." Noncurrent portions of interfund receivables and payables are reported as "advances to/from other funds." Advances between funds, as reported in the fund financial statements, are offset by a nonspendable fund balance account in the General Fund, if applicable, to indicate that they are not available for appropriation and are not expendable available financial resources. However, this is not applicable to advances reported in other governmental funds, which are reported, by definition, as restricted, committed, or assigned. Interfund receivables and payables between funds within governmental activities are eliminated in the Statement of Net Position. Any outstanding balances between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

H. Capital Assets.

Capital acquisition and construction are reflected as expenditures in Governmental Fund statements and

TOWN OF TUNICA, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
For the Year Ended September 30, 2021

the related assets are reported as capital assets in the applicable governmental or business-type activities column in the government-wide financial statements. The Town did not maintain adequate subsidiary records documenting the existence, completeness and valuation of capital assets. All purchased capital assets are stated at historical cost where records are available and at an estimated historical cost where no records exist. Capital assets include significant amounts of infrastructure which have been valued at estimated historical cost. The estimated historical cost was based on replacement cost multiplied by the consumer price index implicit price deflator for the year of acquisition. The extent to which capital assets, other than infrastructure, costs have been estimated and the methods of estimation are not readily available. 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.

Capital assets acquired or constructed for Proprietary Fund operations are capitalized at cost in the respective funds in which they are utilized. No interest is capitalized on self-constructed assets because noncapitalization of interest does not have a material effect on the Town's financial statements. Donated capital assets are recorded at their fair value at the time of donation.

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 and Proprietary Funds. Depreciation is calculated on the straight-line basis for all assets, except land. A full year's 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:

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

* Leased property capitalization policy and estimated useful life will correspond with the amounts for the asset classification, as listed above.

I. Deferred Outflows/Inflows of Resources:

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

Deferred outflows related to pensions – This amount represents the Town's proportionate share of the deferred outflows of resources reported by the pension plan in which the Town participates. See Note 9

TOWN OF TUNICA, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
For the Year Ended September 30, 2021

for additional details.

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

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

Unavailable revenue – fines – When an asset is recorded in the governmental fund financial statements but the revenue is not available, the government should report a deferred inflow of resources until such time as the revenue becomes available.

Deferred inflows related to pensions – This amount represents the Town's proportionate share of the deferred inflows of resources reported by the pension plan in which the Town participates. See Note 9 for additional details.

J. 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.

K. Long-term Liabilities.

Long-term liabilities are the unmatured principal of bonds, loans, notes or other forms of noncurrent or long-term general obligation indebtedness. Long-term liabilities are not limited to liabilities from debt issuances, but may also include liabilities on lease-purchase agreements and other commitments.

In the government-wide financial statements and in the Proprietary Fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities or Proprietary Funds Statement of Net Position.

L. Equity Classifications.

Government-wide Financial Statements:

Equity is classified as Net Position and displayed in three components:

Net investment in capital assets - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, notes or other

TOWN OF TUNICA, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
For the Year Ended September 30, 2021

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 - All other net position not meeting the definition of “restricted” or “net investment in capital assets.”

Net Position Flow Assumption:

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

Fund Financial Statements:

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

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

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

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

Fund Balance Flow Assumption:

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

TOWN OF TUNICA, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
For the Year Ended September 30, 2021

M. Property Tax Revenues:

Numerous statutes exist under which the Board of Aldermen may levy property taxes. The selection of authorities is made based on the objectives and responsibilities of the Town. Restrictions associated with property tax levies vary with the statutory authority. The amount of increase in certain property taxes is limited by state law. Generally, this restriction provides that these tax levies shall produce no more than 110% of the amount which resulted from the assessments of the previous year.

The Board of Aldermen, each year at a meeting in September, levies property taxes for the ensuing fiscal year which begins on October 1. Real property taxes become a lien on January 1 of the current year, and personal property taxes become a lien on March 1 of the current year. Taxes on both real and personal property, however, are due on or before February 1 of the next succeeding year. Taxes on motor vehicles and mobile homes become a lien and are due in the month that coincides with the month of original purchase.

Accounting principles generally accepted in the United States of America require property taxes to be recognized at the levy date if measurable and available. All property taxes are recognized as revenue in the year for which they are levied. Motor vehicle and mobile home taxes do not meet the measurability and collectability criteria for property tax recognition because the lien and due date cannot be established until the date of original purchase occurs.

N. Intergovernmental Revenues in Governmental Funds.

Intergovernmental revenues, consisting of grants, entitlements and shared revenues, are usually recorded in Governmental Funds when measurable and available. However, the "available" criterion applies for certain federal grants and shared revenues when the expenditure is made because expenditure is the prime factor for determining eligibility. Similarly, if cost sharing or matching requirements exist, revenue recognition depends on compliance with these requirements.

O. Compensated Absences.

Full-time permanent employees are granted vacation benefits of two weeks after one year of service. Vacation time varies with length of service with a maximum of four weeks. Any unused vacation time is rolled over to sick leave. Vacation time cannot be carried over. Sick leave accrues to full-time permanent employees at one day per month. All sick leave must be used or it is rolled over to retirement credit. Accounting principles generally accepted in the United States of America require accrual of accumulated unpaid employee benefits as long-term liabilities in the government-wide financial statements and Proprietary Funds financial statements. In fund financial statements, Governmental Funds report the compensated absence liability payable only if the payable has matured, for example an employee resigns or retires.

P. 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

TOWN OF TUNICA, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
For the Year Ended September 30, 2021

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.

GASB 84, *Fiduciary Activities*, was implemented during fiscal year 2021. The objective of this statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. This statement describes four fiduciary funds that should be reported, if applicable: (1) pension (and other employee benefit) trust funds, (2) investment trust funds, (3) private-purpose trust funds, and (4) custodial funds.

Note 2: Budget Policy

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

- A. Prior to August 1st, the Town Clerk submits to the Mayor and Board of Aldermen a proposed operating budget for the fiscal year commencing the following October 1st. The operating budget includes proposed expenditures and the means of financing them.
- B. Public notice is given of the Town's budget meetings being open to the public, so that public hearings are conducted at Town Hall to obtain taxpayer comments.
- C. Prior to September 15th, the budget is legally enacted through adoption by the Mayor and Board of Aldermen.
- D. The budget is formally revised during the year and properly amended by the Mayor and Board of Aldermen.
- E. Budgetary comparisons are employed by management as a management control device during the year for all funds.
- F. Appropriations lapse at the end of each fiscal year. Mississippi laws require that municipalities budget revenue and expenditures on a modified-cash basis. Claims that have been incurred prior to the end of the year and that are paid within 30 days are recorded under the accrual basis. Prior year claims that are paid after 30 days revert to the cash basis. All revenue is accounted for under the cash basis. The required budgetary basis is therefore not considered a generally accepted accounting principal. Governmental accounting requires that the "budget to actual" statements be prepared according to budgetary laws and the statement of revenues, expenditures, and fund balance be prepared according to the modified-accrual basis (GAAP). The major reconciling items between the budgetary and GAAP presentations are presented on the "budget to actual" statements.

Note 3: Deposits

The carrying amount of the Town's total deposits with financial institutions at September 30, 2021, was \$3,281,206 and the bank balance was \$3,290,956. The collateral for public entities' deposits in financial

TOWN OF TUNICA, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
For the Year Ended September 30, 2021

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 Town will not be able to recover deposits or collateral securities that are in the possession of an outside party. The Town 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 Town.

Note 4: Interfund Transactions and Balances

The following is a summary of interfund balances at September 30, 2021:

A. Due From/To Other Funds:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Other Governmental Funds	5,083
Total		\$ <u>5,083</u>

The receivables due to general fund is to cover expenditures for other governmental funds. All interfund balances are expected to be repaid within one year from the date of the financial statements.

B. Advances From/To Other Funds:

<u>Advances</u>	<u>Payable Fund</u>	<u>Amount</u>
Receivable fund		
Fire Fund	General Fund	\$ 4,621
Utility Fund	General Fund	26,864
Total		\$ <u>31,485</u>

The principal purpose of the advances from Fire Fund to General Fund was for repairs shared by both funds allocated as a due to/due from in the prior year that has not yet been repaid. The transactions between the General Fund and Utility Fund are for routine transactions in the prior year that have not yet been repaid.

TOWN OF TUNICA, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
For the Year Ended September 30, 2021

C. Transfers In/Out:

<u>Transfers In</u>	<u>Transfers Out</u>	<u>Amount</u>
Other Governmental Funds	General Fund	\$ 10,746
Utility Fund	General Fund	714,858
General Fund	Utility Fund	45,940
Total		<u>\$ 771,544</u>

The principal purpose of the transfers from General Fund to Other Governmental Funds was to provide funding for certain expenditures in that fund. The principal purpose of the transfers from General Fund to Utility Fund was to reallocate sales tax revenues to the notes guaranteed by sales tax revenue as well as sewer improvement expenditures. The transfer from the Utility Fund to the General Fund is reimbursement for commercial and employee health insurance.

Note 5: Intergovernmental Receivables

Intergovernmental receivables at September 30, 2021, consisted of the following:

Governmental Activities:	
Gaming revenue	\$ 342,641
Sales tax	77,272
Other receivables	<u>3,525</u>
Total Governmental Activities	<u>\$ 423,438</u>
Business-type Activities:	
Tax collector receivable	<u>\$ 969</u>

Note 6: Restricted Assets

The balance of the restricted assets account in the enterprise fund is as follows:

Public Utility meter deposits	<u>\$ 90,708</u>
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TOWN OF TUNICA, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
For the Year Ended September 30, 2021

Note 7: Capital Assets

The following is a summary of capital assets activity for the year ended September 30, 2021:

	Balance Oct. 1, 2020	Additions	Deletions	Adjustments	Balance Sept. 30, 2021
GOVERNMENTAL ACTIVITIES:					
Non-Depreciable Capital Assets:					
Land	\$ 1,122,609	-	-	-	1,122,609
Total Non-Depreciable Capital Assets	<u>1,122,609</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,122,609</u>
Depreciable Capital Assets:					
Buildings	3,553,949	-	-	-	3,553,949
Improvements	1,356,369	-	-	-	1,356,369
Machinery & Equipment	2,699,869	19,533	18,407	-	2,700,995
Furniture & Fixtures	622,885	-	-	-	622,885
Infrastructure	1,241,999	-	-	-	1,241,999
Total Depreciable Capital Assets	<u>9,475,071</u>	<u>19,533</u>	<u>18,407</u>	<u>-</u>	<u>9,476,197</u>
Accumulated Depreciation:					
Buildings	1,509,516	69,479	-	-	1,578,995
Improvements	1,023,020	26,815	-	-	1,049,835
Machinery & Equipment	2,170,201	116,453	16,834	-	2,269,820
Furniture & Fixtures	533,909	7,145	-	-	541,054
Infrastructure	908,557	62,100	-	-	970,657
Total Acc. Depreciation	<u>6,145,203</u>	<u>281,992</u>	<u>16,834</u>	<u>-</u>	<u>6,410,361</u>
Total Depreciable Capital Assets, Net	<u>3,329,868</u>	<u>(262,459)</u>	<u>1,573</u>	<u>-</u>	<u>3,065,836</u>
Governmental activities capital assets, net	\$ <u>4,452,477</u>	<u>(262,459)</u>	<u>1,573</u>	<u>-</u>	<u>4,188,445</u>
	Balance Oct. 1, 2020	Additions	Deletions	Adjustments	Balance Sept. 30, 2021
BUSINESS-TYPE:					
Non-Depreciable Capital Assets:					
Land	\$ 13,500	-	-	-	13,500
Total Non-Depreciable Capital Assets	<u>13,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,500</u>
Depreciable Capital Assets:					
Water and Sewer Infrastructure	12,757,802	319,938	-	-	13,077,740
Machinery & Equipment	258,193	8,474	-	-	266,667
Vehicles	624,561	-	20,760	-	603,801
Total Depreciable Capital Assets	<u>13,640,556</u>	<u>328,412</u>	<u>20,760</u>	<u>-</u>	<u>13,948,208</u>
Accumulated Depreciation:					
Water and Sewer Infrastructure	8,039,649	317,444	-	-	8,357,093
Machinery & Equipment	228,850	38,686	-	-	267,536
Vehicles	382,424	17,076	20,760	-	378,740
Total Acc. Depreciation	<u>8,650,923</u>	<u>373,206</u>	<u>20,760</u>	<u>-</u>	<u>9,003,369</u>
Total Depreciable Capital Assets, net	<u>4,989,633</u>	<u>(44,794)</u>	<u>-</u>	<u>-</u>	<u>4,944,839</u>
Business-type capital assets, net	\$ <u>5,003,133</u>	<u>(44,794)</u>	<u>-</u>	<u>-</u>	<u>4,958,339</u>

TOWN OF TUNICA, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
For the Year Ended September 30, 2021

Depreciation expense was charged to the following functions:

	<u>Amount</u>
Governmental activities:	
Municipal Court	\$ 1,496
Administrative	599
Municipal Complex	16,809
Police Department	35,495
Fire Department	57,151
Streets	105,237
Special Projects	29,392
Urban renewal	35,812
Total governmental activities depreciation expense	<u>\$ 281,991</u>
	<u>Amount</u>
Business-type:	
Sanitation	\$ 42,462
Water and sewer	330,744
Total business-type depreciation expense	<u>\$ 373,206</u>

Note 8: Operating Leases

As Lessor:

As of February 18, 2016, the Town entered into a non-cancellable operating lease agreement, which does not give rise to property rights, with AT&T for the lease of Town owned land for the purpose of providing a space for a cellular phone tower. The operating lease stipulated that the lease would pay approximately \$1,090 per month in lease payments commencing February 18, 2016, for a term of five years. The lease is currently operating on a month-to-month basis while negotiations are being undertaken.

As of April 1, 2016, the Town entered into a non-cancellable operating lease agreement, which does not give rise to property rights, with C-Spire Wireless for the lease of Town owned land for the purpose of providing space for a cellular phone tower. The operating lease stipulated that the lease would pay approximately \$880 per month in lease payments commencing April 1, 2016, for a term of five years. The lease is currently operating on a month-to-month basis while negotiations are being undertaken.

As of April 1, 2017, the Town entered into a non-cancellable operating lease agreement, which does not give rise to property rights, with the United States Postal Service for the lease of the post office building owned by the Town for the purpose of providing postal services. The operating lease stipulated that the lease would pay approximately \$1,085 per month in lease payments commencing April 1, 2017, for a term of five years. On April 1, 2022, the monthly lease payments will increase to approximately \$1,353 per month for an additional five years.

As of November 1, 2021, the Town entered into a non-cancellable operating lease agreement, which does

TOWN OF TUNICA, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
For the Year Ended September 30, 2021

not give rise to property rights, with Penny P. Franklin for the lease of the deli building owned by the Town for the purpose of operating Tunica Nutrition. The operating lease stipulated that the lease would pay approximately \$300 per month in lease payments commencing November 1, 2021, for a term of thirteen months.

As of February 1, 2022, the Town entered into a non-cancellable operating lease agreement, which does not give rise to property rights, with James Jeffcoat for the lease of the grocery store building owned by the Town for the purpose of operating Jeffcoat's Family Market. The operating lease stipulated that the lease would pay approximately \$1,500 per month in lease payments commencing February 1, 2022, for a term of three years.

The Town receives income from property it leases under noncancellable operating leases. Total income from such leases was \$57,035 for the year ended September 30, 2021. The future minimum lease receivables for these leases are as follows:

<u>Year Ending September 30:</u>	<u>Amount</u>
2022	\$ 26,610
2023	34,236
2024	34,236
2025	23,736
2026	16,236
2027	8,118
Total	<u>\$ 143,172</u>

Note 9: Defined Benefit Pension Plan

General Information about the Pension Plan

Plan Description. Town of Tunica, Mississippi 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

TOWN OF TUNICA, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
For the Year Ended September 30, 2021

with at least 30 years of creditable service (25 years of creditable service for employees who became members of PERS before July 1, 2011) are entitled, upon application, to an annual retirement allowance payable monthly for life in an amount equal to 2.0 percent of their average compensation for each year of creditable service up to and including 30 years (25 years for those who became members of PERS before July 1, 2011), plus 2.5 percent for each additional year of creditable service with an actuarial reduction in the benefit for each year of creditable service below 30 years or the number of years in age that the member is below 65, whichever is less. Average compensation is the average of the employee's earnings during the four highest compensated years of creditable service. Benefits vest upon completion of eight years of membership service (four years of membership service for those who became members of PERS before July 1, 2007). PERS also provides certain death and disability benefits. A Cost-of-Living Adjustment (COLA) payment is made to eligible retirees and beneficiaries. The COLA is equal to 3.0 percent of the annual retirement allowance for each full fiscal year of retirement up to the year in which the retired member reaches age 60 (55 for those who became members of PERS before July 1, 2011), with 3.0 percent compounded for each fiscal year thereafter. Plan provisions are established and may be amended only by the State of Mississippi Legislature.

Contributions. At September 30, 2021, PERS members were required to contribute 9% of their annual covered salary, and the Town is required to contribute at an actuarially determined rate. The employer's rate at September 30, 2021 was 17.40% of annual covered payroll. The contribution requirements of PERS members and employers are established and may be amended only by the State of Mississippi Legislature. The Town's contributions (employer share only) to PERS for the years ending September 30, 2021, 2020, and 2019 were \$211,156, \$209,486, and \$199,180, 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, 2021, the Town reported a liability of \$2,652,047 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Town's proportion of the net pension liability was based on a projection of the Town's long-term share of contribution to the pension plan relative to projected contributions of all participating entities, actuarially determined. The Town's proportionate share used to calculate the September 30, 2021 net pension liability was 0.017943 percent, which was based on a measurement date of June 30, 2021. This was a decrease of 0.000138 percent from its proportionate share used to calculate the September 30, 2020 net pension liability, which was based on a measurement date of June 30, 2020.

For the year ended September 30, 2021, the Town recognized pension expense of \$133,391. At September 30, 2021, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

TOWN OF TUNICA, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
For the Year Ended September 30, 2021

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 42,546	-
Net difference between projected and actual earnings on pension plan investments	-	796,270
Changes of assumptions	204,550	-
Changes in the proportion and differences between the Town's contributions and proportionate share of contributions	21,449	93,539
Town contributions subsequent to the measurement date	51,518	-
Total	<u>\$ 320,063</u>	<u>889,809</u>

\$51,518 reported as deferred outflows of resources related to pensions resulting from Town contributions subsequent to the measurement date will be recognized as a reduction to the net pension liability in the year ended September 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year ending September 30:</u>	<u>Amount</u>
2022	\$ (123,460)
2023	(128,715)
2024	(131,083)
2025	(238,006)
Total	<u>\$ (621,264)</u>

Actuarial Assumptions. The total pension liability in the June 30, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods in the measurement:

Inflation	2.40 percent
Salary increases	2.65 - 17.90 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, 95% of male rates up to age 60, 110% for ages 61 to 75 and 101% for ages above 77. For females, 84% of female rates up to age 72 and 100% for ages above 76. Mortality rates for disability retirees were based on the PubG.H-2010 Disabled Table adjusted 134% for males and 121% for females. Mortality rates for Contingent Annuitants were based on the PubS.H-2010(B) Contingent Annuitant Table, adjusted 97% for males and 100% for females. Mortality rates will be projected generationally using the MP-2020 projection scale to account for future improvements in life expectancy.

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

The long-term expected rate of return on pension plan investments was determined using a lognormal

TOWN OF TUNICA, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
For the Year Ended September 30, 2021

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

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Domestic Equity	27.00 %	4.60 %
International Equity	22.00	4.50
Global Equity	12.00	4.80
Fixed Income	20.00	(0.25)
Real Estate	10.00	3.75
Private Equity	8.00	6.00
Cash Equivalents	1.00	(1.00)
	<u>100.00 %</u>	

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

Sensitivity to the Town's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate. The following presents the Town's proportionate share of the net pension liability calculated using the discount rate of 7.55 percent, as well as what the Town's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.55 percent) or 1-percentage-point higher (8.55 percent) than the current rate:

	1% Decrease (6.55%)	Discount Rate (7.55%)	1% Increase (8.55%)
Town's proportionate share of the net pension liability	\$ 3,755,930	2,652,047	1,742,372

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

TOWN OF TUNICA, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
For the Year Ended September 30, 2021

Note 10: Long-term Debt

Debt outstanding as of September 30, 2021, consisted of the following:

Description and Purpose	Amount Outstanding	Interest Rate	Final Maturity Date
Business-Type Activities:			
A. Other Loans:			
SRFL 2008- Lagoon	699,366	2.75%	02/2028
SRFL 2013- West Well	266,423	1.95%	03/2033
Total Other Loans	\$ 965,789		

Pledge of Future Revenues - The town has pledged future sales tax revenues to repay the \$965,789 in water and sewer loans. Proceeds from the loans provided financing for major water and sewer upgrades. The loans are paid solely from sales tax revenues and are payable through March 1, 2033. Annual principal and interest payments are expected to require less than 27% of net revenues. The total principal and interest remaining to be paid on the bonds is \$1,061,311. Principal and interest paid for the current year and total sales tax revenue were \$271,062 and \$27,962, respectively.

Annual debt service requirements to maturity for the following debt reported in the Statement of Net Position are as follows:

Year Ending September 30	Other Loans	
	Principal	Interest
2022	\$ 121,922	22,975
2023	125,146	19,750
2024	128,458	16,439
2025	131,858	13,038
2026	135,349	9,547
2027-2031	284,829	13,179
2032-2033	38,227	594
Total	\$ 965,789	95,522

Legal Debt Margin - The amount of debt, excluding specific exempted debt that can be incurred by the Town is limited by state statute. Total outstanding debt during a year can be no greater than 15% of assessed value of the taxable property within the Town, according to the then last completed assessment for taxation. As of September 30, 2021, the Town had no general obligation debt. The Town's water and sewer loans are secured by sales tax revenues and are not considered to be general obligation debt. Therefore, those loans are not subject to legal debt margin requirements.

TOWN OF TUNICA, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
For the Year Ended September 30, 2021

The following is a summary of changes in long-term liabilities and obligations for the year ended September 30, 2021:

	Balance Oct. 1, 2020	Additions	Reductions	Adjustments	Balance Sept. 30, 2021	Amount due within one year
Governmental Activities:						
Compensated absences	\$ 26,533	-	10,667	-	15,866	-
Total	\$ 26,533	-	10,667	-	15,866	-
Business-type activities:						
Compensated absences	\$ 6,635	-	3,707	-	2,928	-
Other loans	1,236,851	-	271,062	-	965,789	121,921
Total	\$ 1,243,486	-	274,769	-	968,717	121,921

Compensated absences will be paid from the fund from which the employees' salaries were paid, which are generally the General Fund and the Utility Fund.

Note 11: Contingencies

Federal Grants - The Town 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 grant agreements and applicable federal regulations, including the expenditure of resources for allowable purposes. Any disallowance resulting from a grantor audit may become a liability of the Town. No provision for any liability that may result has been recognized in the Town's financial statements.

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

Note 12: Effect of Deferred Amounts on Net Position

The governmental activities' unrestricted net position amount of \$169,850 includes the effect of deferred inflows/outflows of resources related to pensions. A portion of the deferred outflow of resources related to pension in the amount of \$36,065 resulting from Town contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended September 30, 2022. The \$187,979 balance of the deferred outflow of resources related to pensions at September 30, 2021, will be recognized in pension expense over the next four years. The \$622,867 balance of the deferred inflow of resources related to pension at September 30, 2021, will be recognized in pension expense over the next four years.

TOWN OF TUNICA, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
For the Year Ended September 30, 2021

The business-type activities' unrestricted deficit net position amount of (\$450,125) includes the effect of deferred inflows/outflows of resources related to pensions. A portion of the deferred outflow of resources related to pension in the amount of \$15,453 resulting from Town contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended September 30, 2022. The \$80,566 balance of the deferred outflow of resources related to pensions at September 30, 2021, will be recognized in pension expense over the next four years. The \$266,942 balance of the deferred inflow of resources related to pension at September 30, 2021, will be recognized in pension expense over the next four years.

Note 13: Tax Abatements

For the fiscal year ended September 30, 2021, the Town of Tunica had no agreements to abate taxes with any entity within the Town.

Note 14: Subsequent Events

Events that occur after the Statement of Net Position date but before the financial statements are available to be issued must be evaluated for recognition or disclosure. The effects of subsequent events that provide evidence about conditions that existed at the Statement of Net Position date are recognized in the accompanying financial statements. Subsequent events which provide evidence about conditions that existed after the Statement of Net Position date require disclosure in the accompanying notes. Management of Town of Tunica, Mississippi evaluated the activity of the Town through April 5, 2022, and determined that the following subsequent events have occurred that require disclosure in the notes to the financial statements.

After the end of the fiscal year, the Town entered into operating lease agreements with the businesses operating in the deli and the grocery store buildings. These leases are further detailed in Note 8 of the Note to Financial Statements.

TOWN OF TUNICA, MISSISSIPPI

REQUIRED SUPPLEMENTARY INFORMATION

TOWN OF TUNICA, MISSISSIPPI
BUDGETARY COMPARISON SCHEDULE
BUDGET TO ACTUAL (NON-GAAP BASIS) – GENERAL FUND
For the Year Ended September 30, 2021

	UNAUDITED			
	Budgeted Amount		Actual	Variance
	Original	Final	Non-GAAP	Favorable
			Basis	(Unfavorable)
REVENUES:				
Ad Valorem Taxes	\$ 213,885	209,399	209,399	-
Licenses, Permits & Franchise Fees	59,500	58,452	58,452	-
Grants & Intergovernmental	1,898,600	2,483,198	2,483,198	-
Fines & Forfeits	40,000	45,084	45,084	-
Rental Income	24,200	24,431	24,431	-
Interest Income	20,000	8,910	8,910	-
Miscellaneous Revenues	2,000	10,928	10,928	-
Total Revenues	2,258,185	2,840,402	2,840,402	-
EXPENDITURES:				
Municipal Court	109,100	119,268	119,268	-
Administrative	508,300	487,773	486,441	1,332
Municipal Complex	24,650	22,589	22,589	-
Shop	42,050	42,593	42,593	-
Police	660,500	719,695	719,695	-
Fire	127,550	125,764	125,392	372
Streets	601,250	640,102	639,909	193
Special Projects	44,600	42,541	42,541	-
Main Street	32,500	44,911	44,911	-
Total Expenditures:	2,150,500	2,245,236	2,243,339	1,897
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Transfers Out	(255,000)	(574,163)	(574,163)	-
Total other financing sources (uses)	(255,000)	(574,163)	(574,163)	-
Net Change in Fund Balance	\$ (147,315)	21,003	22,900	1,897

TOWN OF TUNICA, MISSISSIPPI
BUDGETARY COMPARISON SCHEDULE
BUDGET TO ACTUAL (NON-GAAP BASIS) – FIRE FUND
For the Year Ended September 30, 2021

UNAUDITED

	Budgeted Amount		Actual	Variance
	Original	Final	Non-GAAP	Favorable
			Basis	(Unfavorable)
REVENUES:				
Grants & Intergovernmental	\$ 87,675	83,019	83,019	-
Interest Income	2,500	674	674	-
Total Revenues	<u>90,175</u>	<u>83,693</u>	<u>83,693</u>	<u>-</u>
OTHER FINANCING SOURCES (USES):				
Transfers Out	(50,000)	-	-	-
Total other financing sources (uses)	<u>(50,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ 40,175</u>	<u>83,693</u>	<u>83,693</u>	<u>-</u>

TOWN OF TUNICA, MISSISSIPPI
SCHEDULE OF THE TOWN'S PROPORTIONATE SHARE OF THE PENSION LIABILITY
LAST 10 FISCAL YEARS*
For the Year Ended September 30, 2021

UNAUDITED

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Town's proportion of the net pension liability (asset)	0.017943%	0.018081%	0.018964%	0.018326%	0.017757%	0.018600%	0.019840%
Town's proportionate share of the net pension liability (asset) \$	2,652,047	3,500,267	3,336,138	3,048,158	2,951,816	3,322,424	3,066,873
Covered payroll \$	1,213,541	1,203,558	1,235,096	1,170,318	1,139,104	1,190,020	1,239,477
Town's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	218.54%	290.83%	270.11%	260.46%	259.13%	279.19%	247.43%
Plan fiduciary net position as a percentage of the total pension liability	70.44%	58.97%	61.59%	62.54%	61.49%	57.47%	61.70%

* The amounts presented for each fiscal year were determined as of the 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 Town has only presented information for the years in which information is available.

TOWN OF TUNICA, MISSISSIPPI
SCHEDULE OF TOWN CONTRIBUTIONS
LAST 10 FISCAL YEARS*
For the Year Ended September 30, 2021

UNAUDITED

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Contractually required contribution	\$ 207,587	209,486	199,180	185,428	177,860	183,403	193,196
Contributions in relation to the contractually required contribution	<u>207,587</u>	<u>209,486</u>	<u>199,180</u>	<u>185,428</u>	<u>177,860</u>	<u>183,403</u>	<u>193,196</u>
Contribution deficiency (excess)	\$ <u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Covered payroll	\$ 1,193,031	1,203,944	1,235,719	1,177,322	1,129,273	1,164,459	1,226,640
Contributions as a percentage of covered payroll	17.40%	17.40%	16.12%	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 Town has only presented information for the years in which information is available.

TOWN OF TUNICA, MISSISSIPPI
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended September 30, 2021

UNAUDITED

A. Budgetary Information

Statutory requirements dictate how and when the Town's budget is to be prepared. Generally, in the month of August, prior to the ensuing fiscal year beginning each October 1, the Town Clerk, using historical and anticipated fiscal data, prepares an original budget for each of the Governmental Funds for said fiscal year. The completed budget for the fiscal year includes for each fund every source of revenue, each general item of expenditure, and the unencumbered cash and investment balances. When during the fiscal year it appears to the Town Council that budgetary estimates will not be met, it may make revisions to the budget.

The Town'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 and each major Special Revenue 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 and each major Special Revenue Fund:

	Governmental Fund Types	
	General Fund	Fire Fund
Budget (Cash Basis)	\$ 22,900	83,693
Increase (Decrease)		
Net adjustments for revenue accruals	27,923	296
Net adjustments for expenditure accruals	(60,374)	-
GAAP Basis	<u>\$ (9,551)</u>	<u>83,989</u>

TOWN OF TUNICA, MISSISSIPPI
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended September 30, 2021

UNAUDITED

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.

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.

TOWN OF TUNICA, MISSISSIPPI
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended September 30, 2021

UNAUDITED

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

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

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

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

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

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

2021

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

- For males, 95% of male rates up to age 60, 110% for ages 61 to 75, and 101% for ages above 77.
- For females, 84% of female rates up to age 72, 100% for ages above 76.
Projection scale MP-2020 will be used to project future improvements in life expectancy generationally.

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

- For males, 134% of male rates at all ages.
- For females, 121% of female rates at all ages.
- Projection scale MP-2020 will be used to project future improvements in life expectancy generationally.
- The expectation of contingent annuitant mortality was based on the PubS.H-2010(B)

Contingent Annuitant Table with the following adjustments:

- For males, 97% of male rates at all ages.
- For females, 110% of female rates at all ages.
- Projection scale MP-2020 will be used to project future improvements in life expectancy generationally.
- The price inflation assumption was reduced from 2.75% to 2.40%.
- The wage inflation assumption was reduced from 3.00% to 2.65%.
- The investment rate of return assumption was changed from 7.75% to 7.55%.

TOWN OF TUNICA, MISSISSIPPI
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended September 30, 2021

UNAUDITED

- The assumed load for administrative expenses was increased from 0.25% to 0.28% of payroll.
- Withdrawal rates, pre-retirement mortality rates, disability rates and service retirement rates were also adjusted to reflect actual experience more closely.
- The percentage of active member disabilities assumed to be in the line of duty was increased from 9% to 12%.
- The percentage of active member deaths assumed to be in in the line of duty was decreased from 6% to 4%.

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, 2019 valuation for the June 30, 2021 fiscal year end). The following actuarial methods and assumptions were used to determine the most recent contribution rate reported in that schedule:

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

TOWN OF TUNICA, MISSISSIPPI

OTHER INFORMATION

TOWN OF TUNICA, MISSISSIPPI
SCHEDULE OF SURETY BONDS FOR TOWN OFFICIALS
September 30, 2021

UNAUDITED

Name	Position	Bond Amount	Expiration Date	Surety Company
Charles M. Cariker	Mayor	50,000	6/30/2021	RLI Insurance Company
Andrew T. Dulaney	Mayor	50,000	6/30/2025	Travelers Casualty & Surety
John A. Graves, Jr.	Ward 1 Alderman	100,000	6/30/2021	RLI Insurance Company
Lee B. Turner	Ward 1 Alderman	100,000	9/30/2025	Travelers Casualty & Surety
Bradford J. Beach	Ward 2 Alderman	100,000	6/30/2021	Western Surety Company
Valerie Hartsfield	Ward 2 Alderman	100,000	6/30/2025	Travelers Casualty & Surety
Andrew T. Dulaney	Ward 3 Alderman	100,000	6/30/2021	RLI Insurance Company
Rebecca Fyfe	Ward 3 Alderman	100,000	6/30/2025	Travelers Casualty & Surety
Brooks Taylor	Ward 4 Alderman	100,000	6/30/2021	RLI Insurance Company
Adam Fullilove	Ward 4 Alderman	100,000	6/30/2025	Travelers Casualty & Surety
Daniel Pierce	Ward 5 Alderman	100,000	6/30/2025	Travelers Casualty & Surety
Kathryn C. Pennock	Town Clerk	50,000	10/1/2022	Western Surety Company
Michael S. Nichols	Police Chief	50,000	5/3/2021	Western Surety Company
Kevin Hatton	Police Chief	50,000	indefinite	Travelers Casualty & Surety
Christy G. Young	Municipal Court Clerk	50,000	10/1/2022	Western Surety Company

TOWN OF TUNICA, MISSISSIPPI

SPECIAL REPORTS

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**INDEPENDENT AUDITORS' 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**

Honorable Mayor and Town Council
Town of Tunica
Tunica, Mississippi

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Tunica, Mississippi (the Town), as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements and have issued our report thereon dated April 5, 2022.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Town of Tunica, Mississippi'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 opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of Tunica, Mississippi's internal control.

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Town of Tunica, Mississippi's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement accounts. 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*.

We noted a certain matter that we reported to the management of the Town of Tunica, Mississippi, in the Limited Internal Control and Compliance Review Management Report dated April 5, 2022, included within this document.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the 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

April 5, 2022

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LIMITED INTERNAL CONTROL AND COMPLIANCE REVIEW MANAGEMENT REPORT

Honorable Mayor and Town Council
Town of Tunica
Tunica, Mississippi

In planning and performing our audit of the financial statements of Town of Tunica, Mississippi for the year ended September 30, 2021, we considered Town of Tunica, Mississippi's internal control to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide assurance on internal control.

In addition, for areas not considered material to Town of Tunica, Mississippi's financial reporting, we have performed some additional limited internal control and state legal compliance review procedures as identified in the state legal compliance audit program issued by the Office of the State Auditor. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Town's compliance with these requirements. Accordingly, we do not express such an opinion. This report does not affect our report dated April 5, 2022, on the financial statements of Town of Tunica, Mississippi.

Due to the reduced scope, these review procedures and compliance tests cannot and do not provide absolute assurance that all state legal requirements have been complied with. Also, our consideration of internal control would not necessarily disclose all matters within the internal control that might be weaknesses. In accordance with Section 7-7-211, Miss. Code Ann. (1972), the Office of the State Auditor, when deemed necessary, may conduct additional procedures and tests of transactions for this or other fiscal years to ensure compliance with legal requirements.

The results of our review procedures and compliance tests identified a certain immaterial instance of noncompliance with state laws and regulations that is an opportunity for strengthening internal controls and operating efficiency. Our finding, recommendation, and your response are disclosed below:

- 1.** The Town does not maintain an inventory of fixed assets on its computer system and failed to conduct an annual inventory of the assets.

Repeat Finding Yes, 2018, 2019, 2020

Criteria The Town should maintain a sufficiently detailed fixed asset listing.

Condition During our audit procedures, we found that the Town failed to capitalize a number of assets and while they did appropriately dispose of certain assets, these assets were not adequately identified as the Town does not maintain a fixed asset listing. The Town has begun setting a system up, but it is currently insufficient and incomplete.

Cause	The Town has not completed a comprehensive inventory and listing of the assets owned by the Town.
Effect	Without a properly functioning inventory system, compliance cannot be maintained and capital assets will not be accurately recorded in the governmental activities.
Recommendation	The Town should follow the system set forth in the Municipal Audit and Accounting Guide Section II C "Property Accounting System". This guide coupled with the Municipal Fixed Asset Manual should be employed and followed by the Town.
Response	We are continually working on utilizing our current software and implementing new policies for maintaining and inventory for fixed assets and conducting an annual inventory of assets in accordance with the Municipal Audit and Accounting Guide Section II "Property Accounting System".

Town of Tunica's response to the finding included in this report was not audited, and accordingly, we express no opinion on it.

This report is intended solely for the information and use of management, the Town Council, and others within the entity and is not intended to be and should not be used by anyone other than these parties. 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

April 5, 2022

TOWN OF TUNICA, MISSISSIPPI

SCHEDULE OF FINDINGS AND RESPONSES

**TOWN OF TUNICA, MISSISSIPPI
SCHEDULE OF FINDINGS AND RESPONSES
For the Year Ended September 30, 2021**

Section 1: Summary of Auditor's Results

Financial Statements:

- 1. Type of auditor's report issued on the financial statements:

Governmental Activities	Unmodified
Business-type Activities	Unmodified
General Fund	Unmodified
Fire Fund	Unmodified
Utility Fund	Unmodified
Aggregate Remaining Fund Information	Unmodified

- 2. Internal control over financial reporting:

a. Material weakness identified?	No
b. Significant deficiency 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*.