MINUTES OF THE REGULAR MEETING
OF THE MAYOR AND BOARD OF ALDERMEN
The City of Starkville, Mississippi
May 6, 2025

Be it remembered that the Mayor and Board of Alderman met in a Regular Meeting on May 6, 2025 at 5:30 p.m. in the Municipal Court Room of City Hall, located at 110 West Main Street, Starkville, MS. Present were Mayor Lynn Spruill, Aldermen Kim Moreland, Sandra Sistrunk, Jeffrey Rupp, Mike Brooks, Hamp Beatty, Roy A'. Perkins and Henry Vaughn, Sr. as well as City Attorney Berk Huskison and City Clerk / CFO Lesa Hardin.

Mayor Lynn Spruill opened the meeting with the Pledge of Allegiance followed by a moment of silence.

REQUESTED REVISIONS TO THE OFFICIAL AGENDA:

Mayor Spruill called for any changes to the agenda as presented. Alderman Moreland asked to add XI.L.3. (Bid for construction of Starkville primary to MSU 69 KV transmission line relocations) to consent. There being no objection and no other changes requested; the Mayor called for a motion to approve the agenda with consent items.

1. A MOTION TO APPROVE THE OFFICIAL AGENDA WITH CONSENT ITEMS.

Alderman Rupp offered a motion, duly seconded by Alderman Moreland, to approve the May 6, 2025 Official Agenda as amended. The Board voted as follows:

Alderman Kim Moreland	Voted: Yea
Alderman Sandra Sistrunk	Voted: Yea
Alderman Jeffrey Rupp	Voted: Yea
Alderman Mike Brooks	Voted: Yea
Alderman Hamp Beatty	Voted: Yea
Alderman Roy A'. Perkins	Voted: Yea
Alderman Henry Vaughn, Sr.	Voted: Yea

Having received a majority affirmative vote, the Mayor declared the motion carried and then read the consented items.

OFFICIAL AGENDA OF
THE MAYOR AND BOARD OF ALDERMEN OF THE CITY OF STARKVILLE, MISSISSIPPI RECESS MEETING OF TUESDAY, MAY 6, 2025
5:30 P.M., COURT ROOM, CITY HALL - 110 WEST MAIN STREET

I. CALL THE MEETING TO ORDER

II. PLEDGE OF ALLEGIANCE AND A MOMENT OF SILENCE

III. APPROVAL OF THE OFFICIAL AGENDA INCLUDING CONSENTED ITEMS

IV. APPROVAL OF THE BOARD OF ALDERMEN MINUTES

CONSIDERATION OF THE MINUTES OF THE APRIL 1, 2025 REGULAR MEETING OF THE MAYOR AND BOARD OF ALDERMEN OF THE CITY OF STARKVILLE.

CONSIDERATION OF THE MINUTES OF THE APRIL 11, 2025 WORK SESSION OF THE MAYOR AND BOARD OF ALDERMEN OF THE CITY OF STARKVILLE.

CONSIDERATION OF THE MINUTES OF THE APRIL 15, 2025 RECESS MEETING OF THE MAYOR AND BOARD OF ALDERMEN OF THE CITY OF STARKVILLE.

V. ANNOUNCEMENTS AND COMMENTS

A. MAYOR'S COMMENTS:
B. BOARD OF ALDERMEN COMMENTS:

VI. CITIZEN COMMENTS

VII. PUBLIC APPEARANCES

VIII. PUBLIC HEARINGS

PUBLIC HEARING AND CONSIDERATION UNDER MISS. CODE ANN. § 21-19-11 TO DETERMINE WHETHER THE PROPERTY LOCATED AT **112 ROOSEVELT TAYLOR SR DR.**, STARKVILLE, MS 39759, WITH THE PARCEL NUMBER 118O-00-212.00, IS IN SUCH A STATE OF UNCLEANLINESS AS TO BE A MENACE TO THE PUBLIC HEALTH, SAFETY, AND WELFARE OF THE COMMUNITY AND SUCH THAT CLEAN UP OF THE PROPERTY SHOULD OCCUR.

PUBLIC HEARING AND CONSIDERATION FOR LOT MOWINGS OF PROPERTIES (122 YELLOW JACKET DRIVE, 152 YELLOW JACKET DRIVE, 150 YELLOW JACKET DRIVE, 106 YELLOW JACKET DRIVE, 119 PARK CIRCLE, 518 S JACKSON STREET AND 307 W MAIN STREET) ON THE PROPERTY MOWING LIST FOR ADJUDICATION AS MENACES TO THE PUBLIC HEALTH, SAFETY AND WELFARE OF THE COMMUNITY AND IN NEED OF CLEANING AND TO APPROVE CLEANING IN ACCORDANCE WITH MISSISSIPPI CODE ANNOTATED §21-19-11.

IX. MAYOR'S BUSINESS

A. CONSIDERATION OF ENTERING INTO AN AGREEMENT WITH INNOVATIVE RAIL PARTNERS, LLC FOR NEGOTIATING, PROJECT PLANNING, ROADBED PREPARATION AND STAKEHOLDER COORDINATION FOR THE USE OF THE CPKC RAIL CORRIDOR FOR RECREATIONAL USES.

X. BOARD BUSINESS

A. APPROVAL OF THE ENGAGEMENT OF WATKINS, WARD & STAFFORD, PLLC FOR THE FISCAL YEAR 2024 AUDIT FOR THE CITY OF STARKVILLE AND STARKVILLE UTILITIES.

B. RESOLUTION OF THE MAYOR AND BOARD OF ALDERMEN OF THE CITY OF STARKVILLE, MISSISSIPPI, ACKNOWLEDGING AND APPROVING THE SALE AND AWARD OF THE $7,000,000 COMBINED WATER AND SEWER SYSTEM REVENUE BONDS, SERIES 2025A, OF THE CITY OF STARKVILLE, MISSISSIPPI; AND FOR RELATED PURPOSES.

XI. DEPARTMENT BUSINESS

A. AIRPORT

1. REQUEST APPROVAL TO AUTHORIZE GOLDEN TRIANGLE PLANNING AND DEVELOPMENT DISTRICT TO PREPARE AND SUBMIT AN APPALACHIAN REGIONAL COMMISSION (ARC) APPLICATION ON BEHALF OF THE CITY OF STARKVILLE FOR THE PURPOSE OF CONSTRUCTING A NEW HANGAR AT GEORGE M. BRYAN FIELD TO BE LEASED TO UNIVERSITY OF MISSISSIPPI MEDICAL CENTER (UMMC) AIRCARE AND DISASTER RESPONSE OPERATIONS.

B. COMMUNITY DEVELOPMENT AND PLANNING DEPARTMENT

1. REQUEST AUTHORIZATION FOR BUILDING INSPECTOR EMMANUAL MOORE AND BUILDING OFFICIAL STEIN MCMULLEN TO TRAVEL TO GULFPORT, MS TO ATTEND

THE BUILDING OFFICIALS ASSOC. OF MS SUMMER CONFERENCE TRAINING EVENT ON JUNE 9 – 13, 2025 AT AN APPROXIMATE COST OF $4,500.00.

2. CONSIDERATION OF TRAVEL FOR BUILDING OFFICIAL STEIN MCMULLEN TO ATTEND THE NATIONAL ADA SYMPOSIUM IN ATLANTA, GA ON THE DATES OF JUNE 15-18, WITH ADVANCED TRAVEL AND REGISTRATION COSTS NOT TO EXCEED $2,400.00 WITH USE OF CITY VEHICLE.

C. COURTS

THERE ARE NO ITEMS FOR THIS AGENDA

D. ENGINEERING

1. CONSIDERATION OF APPROVING BURNS COOLEY DENNIS, INC. FOR CONSTRUCTION MATERIALS TESTING FOR THE MAIN STREET IMPROVEMENTS PROJECT FOR A NOT TO EXCEED COST OF $35,500.00.

2. CONSIDERATION OF APPROVING THE EMERGENCY PROCUREMENT QUOTE FROM BURNS DIRT CONSTRUCTION, THE LOWER OF THREE QUOTES, TO REPAIR A SECTION OF PAT STATION ROAD IN THE AMOUNT OF $76,824.06 AND RATIFY THIS EMERGENCY AS A QUALIFYING EVENT UNDER MS § CODE 37-7-1(F) DUE TO THE IMMEDIATE THREAT TO PUBLIC INFRASTRUCTURE AND SAFETY, THE DELAY ASSOCIATED WITH TRADITIONAL BIDDING PROCEDURES WOULD CREATE A SIGNIFICANT AND UNACCEPTABLE RISK TO THE PUBLIC AND TO THE CITY'S LIABILITY.

3. CONSIDERATION OF APPROVING TASK ORDER 1 FOR AN HOURLY, NOT-TO-EXCEED AMOUNT $15,000.00 FOR NEEL-SCHAFFER, INC. TO PROVIDE AN ASSESSMENT OF THE OLD WEST POINT ROAD DRAINAGE CHANNEL CROSSING.

4. CONSIDERATION OF APPROVING TASK ORDER 1 IN THE HOURLY, NOT-TO-EXCEED AMOUNT OF $3,220.00, FOR RIVER SCIENCE, LLC TO REVIEW THE MOCKINGBIRD DEVELOPMENT HYDROLOGIC AND HYDRAULIC STUDY.

5. CONSIDERATION OF APPROVING LOW QUOTE FROM GROUNDSTONE CONSTRUCTION LLC IN THE AMOUNT OF $30,460.00 FOR REPLACEMENT OF FOUR STORMWATER DRAINAGE INLETS ON PIN OAK DRIVE.

6. CONSIDERATION OF APPROVING THE SOLE SOURCE QUOTE FROM PRECISION CONCRETE CUTTING, IN THAT THEY ARE THE ONLY SPECIALIZED COMPANY IN THE AREA REGARDING SIDEWALK SAFETY ISSUES, IN THE AMOUNT OF $28,500.00 TO REMOVE SIDEWALK TRIP HAZARDS FROM UNIVERSITY DRIVE, N NASH STREET, AND LAMPKIN STREET.

E. FINANCE AND ADMINISTRATION

1. REQUEST APPROVAL OF THE CITY OF STARKVILLE CLAIMS DOCKET FOR ALL DEPARTMENTS INCLUDING STARKVILLE UTILITIES DEPARTMENT AS OF APRIL 29, 2025 FOR FISCAL YEAR ENDING 9/30/25, ACKNOWLEDGING THAT THE CITY CLERK HAS ATTESTED AND CERTIFIED ON THE COVER OF THE CLAIMS DOCKET THAT ALL CLAIMS ON THE DOCKET ARE TRUE, ACCURATE, LAWFUL AND PROPER TO THE BEST OF HER KNOWLEDGE, FOR PAYMENT PURSUANT TO HER DUTIES UNDER MISS. CODE SECTIONS 21-39-5, 21-39-7, 21-39-9, 21-39-17 AND 21-15-21.

2. CONSIDERATION OF A THREE-YEAR SIREN RENEWAL MAINTENANCE AGREEMENT WITH PRECISION COMMUNICATION.

F. FIRE DEPARTMENT

THERE ARE NO ITEMS FOR THIS AGENDA

G. HUMAN RESOURCES

1. REQUEST APPROVAL TO HIRE DONTAE OSBORN AS A POLICE OFFICER II.
2. REQUEST AUTHORIZATION TO HIRE MICHEAL HARVEY AS A CODE ENFORCEMENT OFFICER IN THE STARKVILLE POLICE DEPARTMENT.
3. REQUEST AUTHORIZATION TO HIRE HUNTER ROWE BROWN AS A SYSTEMS ADMINISTRATOR I IN THE INFORMATION TECHNOLOGY DEPARTMENT.
4. REQUEST AUTHORIZATION TO HIRE JAKOBE GEORGE AND WILLIE LEE AS STREET MAINTENANCE WORKERS IN THE STREET DEPARTMENT.
5. CONSIDERATION OF DISCIPLINARY ACTION RECOMMENDED BY SANITATION AND ENVIRONMENTAL SERVICES DIRECTOR CHRIS SMILEY AS A RESULT OF I.A. #04152025 FOR A SANITATION AND ENVIRONMENTAL SERVICES EMPLOYEE.
6. REQUEST AUTHORIZATION TO HIRE COLE STREET AS A NON-CERTIFIED FIREFIGHTER IN THE STARKVILLE FIRE DEPARTMENT.
7. REQUEST AUTHORIZATION TO HIRE ROBERT BARNES AS A SEASONAL SANITATION WORKER IN THE SANITATION ENVIRONMENTAL SERVICES DEPARTMENT.

H. INFORMATION TECHNOLOGY

THERE ARE NO ITEMS FOR THIS AGENDA

I. PARKS

1. CONSIDERATION OF APPROVING THE LOW QUOTE FROM G & C SUPPLY CO., INC. FOR MIDBLOCK CROSSING SIGNALS AND SIGNAGE IN THE AMOUNT OF $10,217.12.

J. POLICE DEPARTMENT

1. POLICE
   a. REQUEST APPROVAL FOR OFFICER CORY PATTON AND OFFICER JACKSON FRENCH TO ATTEND THE STREET COP TRAINING CONFERENCE IN NASHVILLE, TENNESSEE MAY 26 – 29, 2025.
2. CODE ENFORCEMENT

   THERE ARE NO ITEMS FOR THIS AGENDA

K. SANITATION DEPARTMENT

THERE ARE NO ITEMS FOR THIS AGENDA

L. UTILITIES DEPARTMENT

1. CONSIDERATION OF ACCEPTING THE BEST BID DUE TO PRIOR EXPERIENCE FOR THE CONSTRUCTION OF AUTOMATIC FAULT LOCATION, ISOLATION, AND SERVICE RESTORATION (FLISR) FOR MSU 69KV TAP LINE FROM MDR CONSTRUCTION, INC.,

IN THE AMOUNT OF $124,767.60 AND AUTHORIZING THE MAYOR TO EXECUTE A CONSTRUCTION CONTRACT.

2. CONSIDERATION OF ACCEPTING THE LOWER BID FROM AECI IN THE AMOUNT OF $79,538.48 FOR THE STEEL TRANSMISSION STRUCTURES AND APPURTENANCES (MATERIAL ONLY) FOR THE CONSTRUCTION OF AUTOMATIC FAULT LOCATION, ISOLATION, AND SERVICE RESTORATION (FLISR) FOR MSU 69KV TAP LINE.

3. CONSIDERATION OF ACCEPTING THE LOWEST BID IN THE AMOUNT OF $510,132.50 FOR THE CONSTRUCTION OF STARKVILLE PRIMARY TO MSU 69 KV TRANSMISSION LINE RELOCATIONS FROM MDR CONSTRUCTION, INC. AND AUTHORIZING THE MAYOR TO EXECUTE A CONSTRUCTION CONTRACT TO BE REIMBURSED BY MSU.

4. CONSIDERATION OF ACCEPTING THE LOW BIDS BASED ON THE INDIVIDUAL PRICE PROVIDED FOR EACH ITEM FROM NUCOR, AECI AND IRBY FOR THE TRANSMISSION STEEL STRUCTURES AND APPURTENANCES (MATERIAL ONLY) FOR THE CONSTRUCTION OF STARKVILLE PRIMARY TO MSU 69 KV TRANSMISSION LINE RELOCATIONS TO BE REIMBURSED BY MSU.

5. APPROVAL OF TASK ORDER NO. 4 WITH CASSADY COMPANY, INC. TO PROVIDE ENGINEERING SERVICES FOR THE JOSEY CREEK LIFT STATION REHABILITATION IN AN AMOUNT NOT TO EXCEED $157,300.00.

6. CONSIDERATION OF ACCEPTING THE LOW BIDS FROM KUSTERS WATER AND SMITH AND LOVELESS FOR THE HEADWORKS IMPROVEMENTS MAJOR EQUIPMENT (MATERIALS ONLY).

7. APPROVAL OF LOWER QUOTE FROM THOMPSON BROTHERS DRILLING, INC. FOR THE CURRY STREET WELL INSPECTION IN THE AMOUNT OF $56,550.00.

8. REQUEST AUTHORIZATION TO ADVERTISE FOR SOURCE OF SUPPLY BIDS FOR THE ELECTRIC AND WATER DIVISIONS OF STARKVILLE UTILITIES, WITH THE INTENT OF AWARDING THE SOURCE OF SUPPLY CONTRACTS FOR JULY 1, 2025 THROUGH DECEMBER 31, 2025.

9. REQUEST APPROVAL TO AUTHORIZE THE CITY OF STARKVILLE TO COMMIT FUNDS OTHER THAN CDBG FUNDS TO A PROJECT UNDER THE MISSISSIPPI COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) PROGRAM.

XII. CLOSED DETERMINATION SESSION

XIII. OPEN SESSION

XIV. EXECUTIVE SESSION

XV. OPEN SESSION

XVI. RECESS UNTIL MAY 20, 2025 @ 5:30 IN THE COURT ROOM AT 110 WEST MAIN STREET.

The City of Starkville is accessible to persons with disabilities. Please call the ADA Coordinator, Stein McMullen, at (662) 323-2525, ext. 3121 at least forty-eight (48) hours in advance for any services requested.

Consent items 2 – 35:

2. CONSIDERATION OF THE MINUTES OF THE APRIL 1, 2025 REGULAR MEETING OF THE MAYOR AND BOARD OF ALDERMEN OF THE CITY OF STARKVILLE.

Upon the motion of Alderman Rupp, duly seconded by Alderman Moreland, and adopted by the Board to approve the May 6, 2025 Official Agenda, and to accept items for consent, whereby the "approval of the minutes of the April 1, 2025 Regular Meeting of the Mayor and Board of Aldermen" is enumerated, this consent item is thereby approved.

3. CONSIDERATION OF THE MINUTES OF THE APRIL 11, 2025 WORK SESSION OF THE MAYOR AND BOARD OF ALDERMEN OF THE CITY OF STARKVILLE.

Upon the motion of Alderman Rupp, duly seconded by Alderman Moreland, and adopted by the Board to approve the May 6, 2025 Official Agenda, and to accept items for consent, whereby the "approval of the minutes of the April 11, 2025 Work Session of the Mayor and Board of Aldermen" is enumerated, this consent item is thereby approved.

4. CONSIDERATION OF THE MINUTES OF THE APRIL 15, 2025 RECESS MEETING OF THE MAYOR AND BOARD OF ALDERMEN OF THE CITY OF STARKVILLE.

Upon the motion of Alderman Rupp, duly seconded by Alderman Moreland, and adopted by the Board to approve the May 6, 2025 Official Agenda, and to accept items for consent, whereby the "approval of the minutes of the April 15, 2025 Recess Meeting of the Mayor and Board of Aldermen" is enumerated, this consent item is thereby approved.

5. CONSIDERATION OF ENTERING INTO AN AGREEMENT WITH INNOVATIVE RAIL PARTNERS, LLC FOR NEGOTIATING, PROJECT PLANNING, ROADBED PREPARATION AND STAKEHOLDER COORDINATION FOR THE USE OF THE CPKC RAIL CORRIDOR FOR RECREATIONAL USES.

Upon the motion of Alderman Rupp, duly seconded by Alderman Moreland, and adopted by the Board to approve the May 6, 2025 Official Agenda, and to accept items for consent, whereby the "approval of entering into an agreement with Innovative Rail Partners, LLC, for the purposes of negotiating and obtaining access to the rail line that is currently owned by CPKC and extends from West Point to Ackerman for the purposes of creating a rail to trail project" is enumerated, this consent item is thereby approved. The agreement follows this page.

6. CONSIDERATION OF THE ENGAGEMENT OF WATKINS, WARD & STAFFORD, PLLC FOR THE FISCAL YEAR 2024 AUDIT FOR THE CITY OF STARKVILLE AND STARKVILLE UTILITIES.

Upon the motion of Alderman Rupp, duly seconded by Alderman Moreland, and adopted by the Board to approve the May 6, 2025 Official Agenda, and to accept items for consent, whereby the "approval of the engagement of Watkins, Ward & Stafford, PLLC for the Fiscal Year 2024 audit for the City of Starkville, Starkville Water / Wastewater and Starkville Utilities" is enumerated, this consent item is thereby approved.
The engagement letters follow the Rail Partners Agreement.

Project Manager Contract

This **Project Manager Contract** is made and entered into on **April ___, 2025** (the "Effective Date") between **City of Starkville**, (the "City") located at 110 West Main Street, Starkville, MS 39759, and **Innovative Rail Partners L.L.C.**, (the "Partners") located at P.O. Box 1949 Vernon, Texas 76385.

1. Engagement Scope

The City hereby engages the Partners to provide project management services for the implementation of a railroad to recreational trail conversion from points to be determined but near West Point, Mississippi to near Ackerman, Mississippi the final points to be determined through the negotiation process. The scope of services includes, but is not limited to:

- Negotiation of a rail corridor purchase with CPKC Railroad
- Project planning, scheduling, and coordination of services
- Preparing the railroad corridor for recreational uses including provide a trail ready roadbed where the client desires
- Stakeholder communication and coordination including cooperation with Golden Triangle Planning and Development District and other agencies directly engaged in the rail-trail project.

2. Responsibilities

The Client agrees to provide Innovative Rail Partners L.L.C. with access to necessary resources and information reasonably required for the successful execution of the Project. Innovative Rail Partners L.L.C. shall diligently perform the services outlined above and keep the Client informed of all significant developments. Such communication shall include, but not be limited to, any work that will impact the residents of the respective cities such as their general continuous use of the streets located in such cities and other potential information related to daily operations of the cities.

3. Term

This Contract shall commence on the Effective Date and continue until the completion of the Project unless terminated earlier as provided herein.

4. Compensation

In consideration for the Services provided by **Partners** the City shall pay compensation at a rate to be determined by the written agreement of both parties prior to the commencement of any work on the Project.

5. Confidentiality

Both parties shall maintain strict confidentiality regarding any proprietary or sensitive information disclosed during the Project. Confidentiality obligations shall survive the termination of this Contract for a period of 5 years.

6. Termination

Termination of the Contract is allowed only based upon the following:
•Termination by mutual agreement: When both parties involved agree to end the Contract.
•Termination by performance: When the Contract runs its course and is fulfilled by both parties.
•Termination for cause: When one party breaches the Contract, giving the other party the right to end it.
•Termination for convenience: When a party decides to end the Contract for practical reasons unrelated to a breach. Either party may terminate this Contract for any reason or no reason by providing the other party thirty (30) days' notice of the effective date of the termination.
•Upon termination for this Contract, Client shall only be responsible for payment to Partners for work actually completed and invoiced to Client prior to the effective date of the termination.

7. Governing Law

This Contract shall be governed by and construed by the laws of **Mississippi**, excluding its conflict of laws provisions.

8. Entire Agreement

This Contract constitutes the entire agreement between the parties regarding the subject matter herein and supersedes all prior agreements and understandings, whether written or oral.

IN WITNESS WHEREOF, the parties hereto have executed this Contract as of the Effective Date.

Signed:

Montey Sneed, Partner, **Innovative Rail Partners L.L.C.**
Project Manager

Signed:

D. Lynn Spruill
Mayor, City of Starkville

WWS

WATKINS, WARD and STAFFORD
Professional Limited Liability Company
Certified Public Accountants

One Professional Plaza Starkville, MS 39759
P.O. Box 1345 Starkville, MS 39760

James L Stafford, CPA
Harry W. Stevens, CPA
S. Keith Winfield, CPA
William B. Staggers, CPA
Michael W. McCully, CPA
R. Steve Sinclair, CPA
Marsha L. McDonald, CPA
Wanda S. Holley, CPA
Robin Y. McCormick, CPA/PFS
J. Randy Scrivner, CPA
Kimberly S. Caskey, CPA
Susan M. Lummus, CPA
Stephen D. Flake, CPA
John N. Russell, CPA
Anita L. Goodrum, CPA
Ricky D. Allen, CPA
Jason D. Brooks, CPA
Robert E. Cordle, Jr., CPA
Perry C. Rackley, Jr., CPA
Jerry L. Gammel, CPA
Michael C. Knox, CPA
Clifford P. Stewart, CPA
Edward A. Maxwell, CPA
Bradley L. Harrison, CPA
Justin H. Keller, CPA
Dana R. Estes, CPA
April W. Posey, CPA

April 24, 2025

To the Honorable Mayor and Board of Aldermen
City of Starkville
Starkville, Mississippi 39759

We are pleased to confirm our understanding of the services we are to provide for the City of Starkville for the year ended September 30, 2024.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information, including the disclosures, which collectively comprise the basic financial statements, of the City of Starkville as of and for the year ended September 30, 2024. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the City of Starkville's 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. As part of our engagement, we will apply certain limited procedures to the City of Starkville's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

1) Management's Discussion and Analysis.
2) Statement of Revenues, Expenditures, and Changes in Fund Balance- Budget and Actual (Non-GAAP Budgetary Basis).
3) The City's proportionate share of the net pension liability and contributions.
4) The Electric Department's proportionate share of the net pension liability and contributions.

We have also been engaged to report on supplementary information other than RSI that accompanies the City of Starkville's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditors' report on the financial statements:

1) Schedule of Expenditures of Federal Awards
2) Notes to Schedule of Expenditures of Federal Awards
3) Schedule of Surety Bonds for Municipal Officials
4) Schedule of Bonded Indebtedness
5) Schedule of Long-Term Notes
6) General Fund Combining Balance Sheet by Activity

7) General Fund Combining Statement of Revenues, Expenditures, and Changes in Fund Balance by Activity

8) Balance Sheet- Non-major Governmental Funds

9) Statement of Revenues, Expenditures, and Changes in Fund Balances- Non-major Governmental Funds

10) Statement of Net Position- Non-major Enterprise Funds

11) Statement of Revenues, Expenditures, and Changes in Fund Net Position- Non-major Enterprise Funds

12) Statement of Cash Flows- Non-major Enterprise Funds

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditors' report that includes our opinions about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP, and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists.

Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements. The objectives also include reporting on:

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards.*
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Auditors' Responsibilities for the Audit of the Financial Statements and Single Audit

We will conduct our audit in accordance with GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards.* In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We have identified the following significant risk(s) of material misstatement as part of our audit planning:

- Improper revenue recognition due to fraud
- Management override of controls
- Misappropriation of assets

Our audit of financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the City of Starkville's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the City of Starkville's major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on the City of Starkville's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Other Services

We will also assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes of the City of Starkville in conformity with accounting principles generally accepted in the United States of

America and the Uniform Guidance based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal awards, and related notes services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statements, schedule of expenditures of federal awards, and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, the schedule of expenditures of federal awards, and related notes and that you have reviewed and approved the financial statements, the schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements and Single Audit

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with accounting principles generally accepted in the United States of America; and for compliance with applicable laws and regulations (including federal statutes), rules, and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are also responsible for making drafts of financial statements, schedule of expenditures of federal awards, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance; (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received, and COVID-19-related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains, and indicates that we have reported on, the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to [include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' reports, and corrective action plan) along with the Data Collection Form to the Federal Audit Clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditors' reports or nine months after the end of the audit period.

We will provide copies of our reports to the mayor and board of aldermen; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Watkins, Ward and Stafford, PLLC and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Watkins, Ward and Stafford, PLLC personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties.

These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the Cognizant Agency, Oversight Agency for Audit, or Pass-through Entity. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Jerry R. (Randy) Scrivner, CPA is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit on approximately May 5, 2025.

If the data as requested by us is provided in full and the audit commences upon completion of such provision, we will agree to a penalty of 10% of the contract price for every month that the delivery date of the audit report extends beyond August 30, 2025.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, confirmation service provider fees, etc.) except that we agree that our gross fee, including expenses, will not exceed $76,000. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account is not paid within the time required by Miss Code Section 31-7-301, et sequential, and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report(s). You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will keep you informed of any problems we encounter and our fees will be adjusted accordingly.

Reporting

We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the Mayor and Board of Aldermen of the City of Starkville. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditors' report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

We appreciate the opportunity to be of service to the City of Starkville and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Very truly yours,

Watkins, Ward and Stafford, PLLC

Randy Scrivner CPA

Jerry R. (Randy) Scrivner, CPA

RESPONSE:

This letter correctly sets forth the understanding of the City of Starkville.

Management signature: Lesa Hardin
Title: City Clerk
Date: 5-6-2025

Governance signature:
Title: Mayor
Date: 5-6-2025

WATKINS, WARD and STAFFORD
Professional Limited Liability Company
Certified Public Accountants

One Professional Plaza Starkville, MS 39759
P.O. Box 1345 Starkville, MS 39760

James L Stafford, CPA
Harry W. Stevens, CPA
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R. Steve Sinclair, CPA
Marsha L. McDonald, CPA
Wanda S. Holley, CPA
Robin Y. McCormick, CPA/PFS
J. Randy Scrivner, CPA
Kimberly S. Caskey, CPA
Susan M. Lummus, CPA
Stephen D. Flake, CPA
John N. Russell, CPA
Anita L. Goodrum, CPA
Ricky D. Allen, CPA
Jason D. Brooks, CPA
Robert E. Cordle, Jr., CPA
Perry C. Rackley, Jr., CPA
Jerry L. Gammel, CPA
Michael C. Knox, CPA
Clifford P. Stewart, CPA
Edward A. Maxwell, CPA
Bradley L. Harrison, CPA
Justin H. Keller, CPA
Dana R. Estes, CPA
April W. Posey, CPA

April 24, 2025

To the Honorable Mayor and Board of Aldermen
Starkville Water Department
Starkville, Mississippi 39759

We are pleased to confirm our understanding of the services we are to provide for Starkville Water Department for the year ended September 30, 2024.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information, including the disclosures, which collectively comprise the basic financial statements, of the Starkville Water Department as of and for the year ended September 30, 2024. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the Starkville Water Department's 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. As part of our engagement, we will apply certain limited procedures to the Starkville Water Department's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

1) Management's Discussion and Analysis.
2) Statement of Revenues, Expenditures, and Changes in Fund Balance- Budget and Actual (Non-GAAP Budgetary Basis).
3) The City's proportionate share of the net pension liability and contributions.
4) The Electric Department's proportionate share of the net pension liability and contributions.

We have also been engaged to report on supplementary information other than RSI that accompanies the Starkville Water Department's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditors' report on the financial statements:

1) Schedule of expenditures of Federal Awards
2) Notes to Schedule of Expenditures of Federal Awards
3) Schedule of Surety Bonds for Municipal Officials
4) Schedule of Bonded Indebtedness
5) Schedule of Long-Term Notes
6) General Fund Combining Balance Sheet by Activity

7) General Fund Combining Statement of Revenues, Expenditures, and Changes in Fund Balance by Activity

8) Balance Sheet- Non-major Governmental Funds

9) Statement of Revenues, Expenditures, and Changes in Fund Balances- Non-major Governmental Funds

10) Statement of Net Position- Non-major Enterprise Funds

11) Statement of Revenues, Expenditures, and Changes in Fund Net Position- Non-major Enterprise Funds

12) Statement of Cash Flows- Non-major Enterprise Funds

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditors' report that includes our opinions about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP, and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists.

Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements. The objectives also include reporting on:

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Auditors' Responsibilities for the Audit of the Financial Statements and Single Audit

We will conduct our audit in accordance with GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We have identified the following significant risk(s) of material misstatement as part of our audit planning:

- Improper revenue recognition due to fraud
- Management override of controls
- Misappropriation of assets

Our audit of financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Starkville Water Department's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the Starkville Water Department's major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on the Starkville Water Department's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Other Services

We will also assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes of the Starkville Water Department in conformity with accounting principles generally accepted in the United

States of America and the Uniform Guidance based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal awards, and related notes services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statements, schedule of expenditures of federal awards, and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, the schedule of expenditures of federal awards, and related notes and that you have reviewed and approved the financial statements, the schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements and Single Audit

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with accounting principles generally accepted in the United States of America; and for compliance with applicable laws and regulations (including federal statutes), rules, and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are also responsible for making drafts of financial statements, schedule of expenditures of federal awards, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance; (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received, and COVID-19-related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains, and indicates that we have reported on, the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to [include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' reports, and corrective action plan) along with the Data Collection Form to the Federal Audit Clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditors' reports or nine months after the end of the audit period.

We will provide copies of our reports to the mayor and board of aldermen; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Watkins, Ward and Stafford, PLLC and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Watkins, Ward and Stafford, PLLC personnel.

Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the Cognizant Agency, Oversight Agency for Audit, or Pass-through Entity. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Jerry R. (Randy) Scrivner, CPA is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit on approximately May 19, 2025.

If the data as requested by us is provided in full and the audit commences upon completion of such provision, we will agree to a penalty of 10% of the contract price for every month that the delivery date of the audit report extends beyond August 30, 2025.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, confirmation service provider fees, etc.) except that we agree that our gross fee, including expenses, will not exceed $15,000. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account is not paid within the time required by Miss Code Section 31-7-301, et sequential, and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report(s). You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will keep you informed of any problems we encounter and our fees will be adjusted accordingly.

Reporting

We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the Mayor and Board of Aldermen of the City of Starkville. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditors' report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

We appreciate the opportunity to be of service to the Starkville Water Department and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Very truly yours,

Watkins, Ward and Stafford, PLLC

Randy Scrivner CPA

Jerry R. (Randy) Scrivner, CPA

RESPONSE:

This letter correctly sets forth the understanding of the Starkville Water Department.

Management signature: Lesa Hardin
Title: City Clerk
Date: 5-6-2025

Governance signature:
Title: Mayor
Date: 5-6-2025

WATKINS, WARD and STAFFORD
Professional Limited Liability Company
Certified Public Accountants

561 Commerce St. P.O. Box 1216 West Point, MS 39773
Phone (662) 494-5732 Fax (662) 495-1890

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Wanda S. Holley, CPA
Robin Y. McCormick, CPA/PFS
J. Randy Scrivner, CPA
Kimberly S. Caskey, CPA
Susan M. Lummus, CPA
Stephen D. Flake, CPA
John N. Russell, CPA
Anita L. Goodrum, CPA
Ricky D. Allen, CPA
Jason D. Brooks, CPA
Robert E. Cordle, Jr., CPA
Perry C. Rackley, Jr., CPA
Jerry L. Gammel, CPA
Clifford P. Stewart, CPA
Edward A. Maxwell, CPA
Bradley L. Harrison, CPA
Justin H. Keller, CPA
Dana R. Estes, CPA
April W. Posey, CPA

April 10, 2025

To the Board of Aldermen and Edward Kemp, General Manager

Starkville Utilities
200 North Lafayette Street
Starkville, Mississippi 39759

We are pleased to confirm our understanding of the services we are to provide the Electric Department of the City of Starkville, Mississippi, (the "Electric Department") for the period ended September 30, 2024.

Audit Scope and Objectives

We will audit the financial statements of the Electric Department as of and for the period ended September 30, 2024. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the Electric Department's financial statements. Such information, although not a part of the financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the Electric Department's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the financial statements, and other knowledge we obtained during our audit of the financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

1) Management's Discussion and Analysis
2) Schedule of the Electric Department's Proportionate Share of the Net Pension Liability
3) Schedule of Electric Department Contributions

We have also been engaged to report on supplementary information other than RSI that accompanies the Electric Department's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditors' report on the financial statements:

1) Analysis of Utility Plant and Accumulated Depreciation
2) Detailed Comparative Statements of Income

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

1) List of Governing Officials

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditors' report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

The objectives also include reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

Auditors' Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of your accounting records of the Electric Department and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We have identified the following significant risks of material misstatement as part of our audit planning: management override of controls, errors in reconciling the bank accounts, errors in the physical inventory process, capital assets not properly authorized and/or depreciated, Payables and/or accruals not properly recorded, improper revenue recognition due to fraud, disbursements not properly recorded and/or authorized, and employees paid at incorrect rates and/or for incorrect hours.

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Electric Department's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with accounting principles generally accepted in the United States of America with the oversight of those charged with governance, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us; for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for the 12 months after the financial statements date or shortly thereafter (for example, within an additional three months if currently known). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, or contracts or grant agreements that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with accounting principles generally accepted in the United States of America (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

Other Services

We will also assist in preparing the financial statements and related notes of the Electric Department in conformity with accounting principles generally accepted in the United States of America based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to the Electric Department; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Watkins, Ward and Stafford, PLLC, and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the Tennessee Valley Authority or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for the purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Watkins, Ward and Stafford, PLLC, personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the Tennessee Valley Authority. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Harry W. Stevens, CPA, is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fee for services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, confirmation service provider fees, etc.). Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoice for these fees will be rendered as work progresses and are payable on presentation.

Reporting

We will issue a written report upon completion of our audit of the Electric Department's financial statements. Our report will be addressed to the Board of Aldermen and the Mayor of the City of Starkville, Mississippi. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditors' report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will state (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The report will also state that the report is not suitable for any other purpose. If during our audit we become aware that the Electric Department is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

We appreciate the opportunity to be of service to the Electric Department and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Sincerely,

WATKINS, WARD AND STAFFORD, PLLC

Harry W. Stevens, CPA

RESPONSE:

This letter correctly sets forth the understanding of the Electric Department of the City of Starkville, Mississippi.

Management's signature:

Title: Mayor 5-6-2025

7. CONSIDERATION OF A RESOLUTION OF THE MAYOR AND BOARD OF ALDERMEN OF THE CITY OF STARKVILLE, MISSISSIPPI, ACKNOWLEDGING AND APPROVING THE SALE AND AWARD OF THE $7,000,000 COMBINED WATER AND SEWER SYSTEM REVENUE BONDS, SERIES 2025A, OF THE CITY OF STARKVILLE, MISSISSIPPI; AND FOR RELATED PURPOSES.

Upon the motion of Alderman Rupp, duly seconded by Alderman Moreland, and adopted by the Board to approve the May 6, 2025 Official Agenda, and to accept items for consent, whereby the "approval of a Resolution acknowledging and approving the sale and award of the $7,000,000 combined water and sewer system revenue bonds, series 2025a, of the city of Starkville, Mississippi; and for related purposes" is enumerated, this consent item is thereby approved. The Resolution follows this page.

8. CONSIDERATION TO AUTHORIZE GOLDEN TRIANGLE PLANNING AND DEVELOPMENT DISTRICT TO PREPARE AND SUBMIT AN APPALACHIAN REGIONAL COMMISSION (ARC) APPLICATION ON BEHALF OF THE CITY OF STARKVILLE FOR THE PURPOSE OF CONSTRUCTING A NEW HANGAR AT GEORGE M. BRYAN FIELD TO BE LEASED TO UNIVERSITY OF MISSISSIPPI MEDICAL CENTER (UMMC) AIRCARE AND DISASTER RESPONSE OPERATIONS.

Upon the motion of Alderman Rupp, duly seconded by Alderman Moreland, and adopted by the Board to approve the May 6, 2025 Official Agenda, and to accept items for consent, whereby the "approval of a Resolution to to authorize Golden Triangle Planning and Development District to prepare and submit an Appalachian Regional Commission (ARC) Application on behalf of the City of Starkville for the purpose of constructing a new hangar at George M. Bryan field to be leased to university of Mississippi Medical Center (UMMC) aircare and disaster response operations" is enumerated, this consent item is thereby approved.

RESOLUTION
Authorizing the Golden Triangle Planning and Development District
to Prepare and Submit An Appalachian Regional Commission Application
For Starkville, Mississippi

WHEREAS, the City of Starkville, Mississippi has certain pressing Community Development needs; and

WHEREAS, the Mississippi Development Authority has available funds under the FY-2024 Appalachian Regional Commission (ARC) Program; and

WHEREAS, the City of Starkville is eligible to apply for said ARC assistance; and

WHEREAS, the Golden Triangle Planning and Development District (GTPDD) has sufficient, experienced professional staff to prepare necessary application documents, and upon approval, to administer said ARC projects;

THEREFORE, BE IT RESOLVED, by the Board of Aldermen of the City of Starkville:

- That the Golden Triangle Planning and Development District is hereby authorized to prepare an FY-2025 ARC Area Development Application on behalf of the City of Starkville for construction of a new hangar at George M. Bryan Field for the purpose of leasing it to UMMC AirCare and Disaster Response Operations; and
- That, upon approval of said application, the Golden Triangle Planning and Development District is hereby authorized to administer said ARC Project; and
- That Lynn Spruill, in her official capacity as the Mayor of the City of Starkville, is hereby authorized to sign all necessary application documents and complete the procurement process for an engineering or architectural firm of record for the project. Upon approval of said application by the Appalachian Regional Commission, the Grant Agreement with the State of Mississippi shall come before the Board of Aldermen for final authorization and approval.

SO ORDERED THIS THE 6th day of May 2025, by the Board of Aldermen of the City of Starkville, Mississippi in a Regular Scheduled Meeting.

Attest: Lesa Hardin, City Clerk

Lynn Spruill, Mayor, City of Starkville

RESOLUTION OF THE MAYOR AND BOARD OF ALDERMEN OF THE CITY OF STARKVILLE, MISSISSIPPI, ACKNOWLEDGING AND APPROVING THE SALE AND AWARD OF THE $7,000,000 COMBINED WATER AND SEWER SYSTEM REVENUE BONDS, SERIES 2025A, OF THE CITY OF STARKVILLE, MISSISSIPPI; AND FOR RELATED PURPOSES.

WHEREAS, the Mayor and Board of Aldermen of the City of Starkville, Mississippi (the "Governing Body" of the "Municipality"), acting for and on behalf of the Municipality hereby finds, determines, adjudicates, and declares as follows:

1. (a) Definitions. In addition to any words and terms elsewhere defined herein, the following words and terms will have the following meanings, unless some other meaning is plainly intended:

"Act" shall mean Sections 21-27-11 *et seq.*, Mississippi Code of 1972, as amended.

"Bonds" shall mean the $7,000,000 Combined Water and Sewer System Revenue Bonds, Series 2025A, of the Municipality.

"Bond Resolution" shall mean, together, the resolutions authorizing and directing the issuance of the Bonds, adopted March 15, 2022, April 19, 2022, and October 1, 2024.

"City Clerk" shall mean the City Clerk of the Municipality.

"Mayor" shall mean the Mayor of the Municipality.

"Paying Agent" shall mean U. S. Bank Trust Company, National Association, which shall serve as paying agent, transfer agent, and registrar for the Bonds.

"Underwriter" shall mean Carty, Harding & Hearn, Inc., Memphis, Tennessee, the successful bidder for the Bonds.

All capitalized terms not otherwise defined herein will have the meaning set forth in the Bond Resolution.

2. The Governing Body on October 1, 2024, did adopt a resolution directing that the Bonds be offered for sale on sealed bids.

3. As directed by the Bond Resolution and as required by Section 31-19-25, Mississippi Code of 1972, as amended, the Notice of Bond Sale (the "Notice") was duly published in the *Starkville Daily News*, a newspaper published in and having a general circulation in the Municipality, and qualified under the provisions of Section 13-3-31, Mississippi Code of 1972, as amended, the Notice having been published in the newspaper at least two times, the publication having been made in the newspaper on April 23, 2025, and April 30, 2025, and the first publication having been made at least ten days preceding Tuesday, May 6, 2025, all as shown by the proof of publication of the Notice attached hereto as **Attachment A.**

4. The City Clerk, acting on behalf of the Governing Body, did appear at City Hall in the Municipality at 11:00 am on Tuesday, May 6, 2025, to receive bids.

5. At the time and place, six bids for the Bonds, attached hereto as **Attachment B**, were received, examined, and should be considered by the Governing Body, the bids having heretofore been presented by and being on file with the City Clerk.

6. The Governing Body finds and determines that the lowest and best bid made for the Bonds on the basis of the lowest true interest cost over the life of the Bonds was made by the Underwriter, and further finds that the bid was accompanied by a wire transfer or a cashier's check, certified check, or exchange, payable to the Governing Body in the amount of $140,000, and issued or certified by a bank, as a guaranty that the bidder would carry out its contract and purchase the Bonds if its bid be accepted.

7. The Governing Body further authorizes the City Clerk to endorse upon a copy or duplicate of the highest and best offer a suitable notation as evidence of the acceptance thereof, for and on behalf of the Municipality.

8. Pursuant to the Notice, the Governing Body may designate a paying agent for the Bonds.

NOW, THEREFORE, BE IT RESOLVED BY THE MAYOR AND BOARD OF ALDERMEN OF THE CITY OF STARKVILLE, MISSISSIPPI, AS FOLLOWS:

SECTION 1. Notice of Bond Sale. The terms and provisions of the Notice are hereby made a part of this resolution as though set forth in full herein.

SECTION 2. Award of Bonds. The award of the sale of the Bonds to the Underwriter in accordance with the offer submitted to the Municipality and attached hereto as **Attachment C** is hereby acknowledged, confirmed, and approved.

SECTION 3. Notation of Acceptance. The City Clerk is authorized and directed to endorse upon a copy or duplicate of the aforesaid offer a suitable notation as evidence of the acceptance thereof, for and on behalf of the Municipality.

SECTION 4. Good Faith Deposits. The return of the good faith deposits from all unsuccessful bidders upon their respective receipts is approved, and the good faith deposit deposited by the Underwriter shall be retained by the Municipality as a guaranty that the Underwriter will carry out its contract and purchase the Bonds. If the Underwriter fails to purchase the Bonds pursuant to its bid and contract, the amount of such good faith deposit shall be retained by the Municipality as liquidated damages for such failure.

SECTION 5. Bond Details. The Bonds will be registered as to both principal and interest; will be dated and bear interest, calculated on the 30/360 basis, from May 21, 2025; shall be delivered in definitive form as registered bonds; will be issued in the denomination of $5,000 each, or integral multiples thereof up to the amount of a single maturity; will be numbered from one upward in the order of issuance; will be payable, both as to principal and interest, in lawful money of the United States of America to the Paying Agent; will bear interest, calculated on the

30/360 basis, from the date thereof, payable on payable on February 1, 2026, and semiannually thereafter on February 1 and August 1 of each year; and shall mature serially and become due and payable, with option of prior payment as heretofore provided in the Notice, on February 1 in the years and principal amounts and at the rates as follows:

Year of Maturity	Principal Amount	Interest Rate
2026	$155,000	5.00%
2027	$225,000	5.00%
2028	$240,000	5.00%
2029	$250,000	5.00%
2030	$265,000	5.00%
2031	$275,000	5.00%
2032	$290,000	5.00%
2033	$305,000	5.00%
2034	$320,000	5.00%
2035	$340,000	5.00%
2036	$355,000	5.00%
2037	$375,000	5.00%
2038	$390,000	4.00%
2039	$405,000	4.00%
2040	$425,000	4.00%
2041	$440,000	3.75%
2042	$460,000	4.00%
2043	$475,000	4.00%
2044	$495,000	3.75%
2045	$515,000	3.75%

SECTION 6. Paying Agent. The Governing Body hereby approves the Paying Agent. The Mayor and the City Clerk are hereby authorized to execute any required documentation necessary for such purpose.

SECTION 7. Repealer. All orders, resolutions, or proceedings of the Governing Body in conflict with the provisions of this resolution shall be, and the same are hereby repealed, rescinded, and set aside, but only to the extent of such conflict.

SECTION 8. Effective Date. For cause, this resolution shall become effective immediately upon the adoption thereof.

Following the reading of the foregoing resolution and discussion thereof, Alderman Jeffrey Rupp moved and Alderman Kim Moreland seconded the motion to adopt the foregoing resolution, and the question being put to a roll call vote, the result was as follows:

Alderman Hamp Beatty	**voted:** aye
Alderman Mike Brooks	**voted:** aye
Alderwoman Kim Moreland	**voted:** aye
Alderman Roy A'. Perkins	**voted:** aye
Alderman Jeffrey Rupp	**voted:** aye
Alderwoman Sandra C. Sistrunk	**voted:** aye
Alderman Henry N. Vaughn, Sr.	**voted:** aye

The motion having received the affirmative vote of a majority of the members present, the Mayor declared the motion carried and the resolution adopted this day, May 6, 2025.

City of Starkville, Mississippi

Mayor

Lisa Hardin
City Clerk

(seal)

CITY OF STARKVILLE STATE OF MISSISSIPPI

<u>Attachment A</u>

Proof of Publication of Notice of Bond Sale

Starkville Daily News

April 23, 2025, and April 30, 2025

AFFP

NOB - B010IJ Combined Water

Affidavit of Publication

STATE OF MISSISSIPPI } SS
COUNTY OF OKTIBBEHA }

John W. Bane, Jr., being duly sworn, says:

That she is Classified Clerk of the Starkville Daily News, a daily newspaper of general circulation, printed and published in Starkville, Oktibbeha County, Mississippi; that the publication, a copy of which is attached hereto, was published in the said newspaper on the following dates:

April 23, 2025, April 30, 2025

That said newspaper was regularly issued and circulated on those dates.

SIGNED:

Classified Clerk

Subscribed to and sworn to me this 30th day of April 2025.

Ashley J. Doss, Notary Public, Oktibbeha County, Mississippi

My commission expires: October 21, 2028

00001631 00106837

Brandi D. Ford
Watkins & Eager, PLLC (SDN)
P.O. Box 650
Jackson, MS 39205

State of Mississippi
Ashley J. Doss, Notary Public
Clay County
My Commission Expires 10-21-2028
Commission Number 493429

NOTICE OF BOND SALE
$7,000,000
COMBINED WATER AND SEWER SYSTEM REVENUE BONDS, SERIES 2025A
CITY OF STARKVILLE, MISSISSIPPI

NOTICE IS HEREBY GIVEN that the Mayor and Board of Aldermen of the City of Starkville, Mississippi (the "Governing Body" of the "Municipality") will receive bids, which may be in electronic form submitted to PARITY® via the BiDCOMP Competitive Bidding System, for the purchase in its entirety, at not less than par and accrued interest to the date of delivery thereof, of an issue of $7,000,000 Combined Water and Sewer System Revenue Bonds, Series 2025A, of the Municipality (the "Series 2025A Bonds), on Tuesday, May 6, 2025, until 11:00 a.m. C.D.T.

The City Clerk of the Municipality (the "City Clerk") will act on behalf of the Governing Body to receive bids at the aforesaid date, time, and place. Immediately following 11:00 a.m. C.D.T. on Tuesday, May 6, 2025, the bids will be publicly opened and read, for consideration by the Governing Body at their regular meeting at 5:30 p.m. C.D.T. on Tuesday, May 6, 2025. All bids will remain firm for eight hours after the time specified for the opening of bids, and an award of the Series 2025A Bonds, or rejection of bids, will be made by the Governing Body within said period of time.

THE BONDS: The Series 2025A Bonds will be dated and bear interest, calculated on the 30/360 basis, from May 21, 2025; will be delivered in definitive form as registered bonds; will be in the denomination of $5,000 each, or integral multiples thereof up to the amount of a single maturity; will be numbered from one upward in the order of issuance; will be payable as to principal at a bank or trust company to be named by the Governing Body, in the manner hereinafter provided; and will bear interest, payable on February 1, 2026, and semiannually thereafter on February 1 and August 1 of each year at the rate or rates offered by the successful bidder in its bid in accordance with this Notice of Bond Sale (this "Notice").

MATURITIES: The Series 2025A Bonds will mature serially, with option of prior payment, on February 1 in each of the years and amounts as follows:

YEAR
AMOUNT
YEAR
AMOUNT
2026
$160,000
2036
$355,000
2027
$230,000
2037
$370,000
2028
$245,000
2038
$385,000
2029
$255,000
2039
$400,000
2030
$270,000
2040
$415,000
2031
$280,000
2041
$435,000
2032

$295,000
2042
$450,000
2033
$310,000
2043
$470,000
2034
$325,000
2044
$495,000
2035
$340,000
2045
$515,000

REDEMPTION: The Series 2025A Bonds maturing after February 1, 2033, are subject to redemption prior to their stated dates of maturity at the option of the Municipality, on and after February 1, 2033, at par, plus accrued interest to the date of redemption, either in whole or in part on any date, in inverse order of maturity. interest shall cease to accrue on any of the Series 2025A Bonds which are duly called for redemption on the date set for redemption if payment thereof on the redemption date has been duly made or provided for. At least 30 days before the redemption date of any Series 2025A Bonds, the City Clerk shall cause a notice of any such redemption, either in whole or in part, signed by the City Clerk, (1) to be filed with the Paying Agent (as hereinafter defined) and (2) to be mailed, postage prepaid, to all Registered Owners of the Series 2025A Bonds at their addresses as they appear on the registration books of the Paying Agent, but failure so to file or mail any such notice shall not affect the validity of the proceedings for such redemption. Each such notice shall set forth the date fixed for redemption, the redemption price to be paid, the place or places at which payment shall be made and, if less than all of the Series 2025A Bonds of any one maturity shall be called for redemption, the distinctive numbers and letters, if any, of such Series 2025A Bonds to be redeemed.

REVISED MATURITY SCHEDULE AND/OR BID PARAMETERS: The aggregate principal amount of each series of the Series 2025A Bonds (the "Preliminary Aggregate Principal Amount") and the annual principal amounts of each series of the Series 2025A Bonds (the "Preliminary Annual Principal Amounts" and collectively, with reference to the Preliminary Aggregate Principal Amounts, the "Preliminary Amounts") set forth in this Notice may be revised before the viewing of bids for the purchase of the Series 2025A Bonds, as may the bid parameters set forth herein. Any such revisions (in case of revised principal amounts, the "Revised Aggregate Principal Amount", the "Revised Annual Principal Amounts" and the "Revised Amounts") WILL BE GIVEN BY NOTIFICATION PUBLISHED ON www.I-dealProspectus.com NOT LATER THAN 4:00 P.M., C.D.T. ON THE DAY PRECEDING THE RECEIPT OF BIDS. In the event that no such revisions are made, the Preliminary Amounts will constitute the Revised Amounts and will remain as stated in this Notice, and the bid parameters shall remain as set forth the herein. BIDDERS SHALL SUBMIT BIDS BASED ON THE REVISED AMOUNTS AND BID PARAMETERS, IF ANY. Prospective bidders may request notification of any revisions in the Preliminary Amounts and bid parameters by so advising and emailing Stephens Inc., Ridgeland, Mississippi, the Municipality's "independent registered municipal advisor" (the "Municipal Advisor"), at max.neely@stephens.com by 12:00 p.m., C.D.T., at least one day prior to the date for receipt of the bids.

CHANGES TO MATURITY SCHEDULE: The Municipality intends, but is not obligated, to adjust the Revised Aggregate Principal Amount of each series of the Series 2025A Bonds and the Revised Annual Principal Amount of each series of the Series 2025A Bonds in such manner as to produce approximately level debt service in years 2026 to 2045. The Municipality reserves the right to change the Revised Aggregate Principal Amount of each series of the Series 2025A Bonds and the Revised Annual Principal Amounts of each series of the Series 2025A Bonds after determination of the winning bidder(s), by increasing or decreasing such Revised Aggregate Principal Amounts and such Revised Annual Principal Amounts by up to 30%. The maximum amount of the Series 2025A Bonds will not exceed $7,000,000. No changes beyond those disclosed above will be made without the consent of the applicable Successful Bidder. Such changes, if any, will determine the final annual principal amount of each maturity of each series of the Series 2025A Bonds (the "Final Annual Principal Amounts") and the final aggregate principal amount of each series of the Series 2025A Bonds (the "Final Aggregate Principal Amount"). The dollar amount bid by the successful bidder for each series of the Series 2025A Bonds will be adjusted to reflect any adjustments in the Final Aggregate Principal Amount of such series of the Series 2025A Bonds. The interest rates specified by the successful bidder for the various maturities at the initial reoffering prices will not change. A SUCCESSFUL BIDDER MAY NOT WITHDRAW ITS BIDS OR CHANGE

THE INTEREST RATES BID OR THE INITIAL REOFFERING PRICES AS A RESULT OF ANY CHANGES MADE TO THE PRINCIPAL AMOUNTS WITHIN THESE LIMITS.

The Municipality anticipates that the Final Annual Principal Amounts of each series of the Series 2025A Bonds and the Final Aggregate Principal Amount of each series of the Series 2025A Bonds will be communicated to the successful bidder(s) prior to the award of such Bonds. THE DOLLAR AMOUNT BID BY EACH SUCCESSFUL BIDDER FOR THE PURCHASE OF THE SERIES 2025A BONDS WILL BE ADJUSTED TO REFLECT ANY CHANGE IN THE ANNUAL PRINCIPAL AMOUNTS BASED UPON THE ASSUMPTION THAT THE COUPON RATES, REOFFERING PRICES, AND THE UNDERWRITER'S DISCOUNT (EXCLUDING ORIGINAL ISSUE DISCOUNT/PREMIUM) STATED AS A PERCENTAGE OF THE AGGREGATE PRINCIPAL AMOUNT, AS SPECIFIED BY SUCH SUCCESSFUL BIDDER, WILL NOT CHANGE.

BASIS OF AWARD: If an award is made, the Series 2025A Bonds will be awarded to the bidder whose bid results in the lowest true interest cost to the Municipality for such Bonds as determined by reference to the Revised Aggregate Principal Amounts, prior to post-sale adjustments, as discussed in the paragraph above. The lowest true interest cost will be calculated as that rate which when used in computing the present worth of all payments of principal and interest on the Series 2025A Bonds (compounded semi-annually from the dated date of such Bonds) produces a value equal to the purchase price of such Bonds. Each bidder is required to specify its calculation of the true interest cost resulting from its bid, but such information shall not be treated as part of its proposal. In the event that two or more of the bidders offer to purchase the Series 2025A Bonds at the same lowest true interest cost, the Governing Body shall determine in their sole discretion (but in accordance with fact) which of the bidders shall be awarded such series of the Series 2025A Bonds. The Governing Body reserves the right to waive any irregularity or informality in any bid, and to reject any or all bids, and notice of rejection of any bid will be made promptly. Unless all bids are rejected, award of the Series 2025A Bonds will be made by the Governing Body on the sale date.

AUTHORITY AND SECURITY: The Series 2025A Bonds will be issued pursuant to the authority of Sections 21-27-11 et seq., Mississippi Code of 1972, as amended (the "Act"), and the resolution of the Municipality adopted October 1, 2024, authorizing and directing the issuance of the Series 2025A Bonds (the "Bond Resolution"). The principal of, premium, if any, and interest on the Series 2025A Bonds will be payable solely from (i) a sufficiency of the revenues derived from the operation of the System (as defined herein) of the Municipality, subject to the payment of the reasonable and necessary expenses of operating and maintaining the System and on a parity of lien with the payment of the $10,000,000 Combined Water and Sewer System Revenue Bonds, Series 2019, dated and issued May 1, 2019, and maturing May 1, 2039 (the "Series 2019 Bonds"), the payment of any loans from the State of Mississippi (the "State") as of the date of issuance of the Series 2025A Bonds (the "Loans"), and (ii) the Current Debt Service Account and the Debt Service Reserve Account provided for in the Bond Resolution, both of which sources have been pledged on a parity of lien with the Series 2019 Bonds and the Loans. Additional Bonds (as defined in the Bond Resolution) may be issued in the future as authorized in the Bond Resolution.

PURPOSE: The Series 2025A Bonds are being issued to provide funds for improvements, repairs, and extensions to the combined waterworks, water supply, sewage, and sewage disposal system of the Municipality (the "System").

FORM OF BIDS: Bids should be addressed to the Governing Body and should be plainly marked "Bid for $7,000,000 Combined Water and Sewer System Revenue Bonds, Series 2025A, of the City of Starkville, Mississippi." All bids should be submitted in substantially the form prepared by the Municipality as the Official Bid Form. A copy of the Official Bid Form may be obtained from the City Clerk at l.hardin@cityofstarkville.org, from Stephens Inc., Ridgeland, Mississippi (the "Municipal Advisor"), at max.neely@stephens.com, or from Watkins & Eager PLLC, Jackson, Mississippi ("Bond Counsel") at bdavis@watkinseager.com.

Electronic bids for the Series 2025A Bonds must be submitted to PARITY® via the BiDCOMP Competitive Bidding System. An electronic bid made through the facilities of BiDCOMP/PARITY® shall be deemed an offer to purchase in response to this Notice and shall be binding upon the bidder as if made by a signed sealed written bid made to the Municipality. To the extent any instructions or directions set forth in BiDCOMP/PARITY® conflict with the terms of this Notice, this Notice shall prevail. The Municipality shall not be responsible for any malfunction or mistake made by or as a result of the use of electronic bidding facilities. The use of such facilities is at the sole risk of the bidders. Subscription to I-Deal's BiDCOMP/PARITY® Competitive Bidding System by a bidder is required in order to submit an electronic bid. The Municipality will not confirm any subscription or be responsible for the failure of any prospective bidder to subscribe. Both written bids and electronic bids must be unconditional and received by the Municipality and/or BiDCOMP/PARITY®, respectively, on or before 11:00 a.m. C.D.T., on Tuesday, May 6, 2025, as stated above. The Municipality is not liable for any costs incurred in the preparation, delivery, acceptance, or rejection of any bid.

All bids not in electronic form should be sealed and delivered to the City Clerk at her office in the City Hall located at 110 West Main Street in the Municipality.

INTEREST RATE AND BID RESTRICTIONS: The Series 2025A Bonds shall not bear a greater overall maximum interest rate to maturity than 13% per annum, nor shall the interest rate for any one maturity exceed 13% per annum. No Series 2025A Bond shall bear more than one rate of interest; each Series 2025A Bond shall bear interest from its date to its stated maturity date at the interest rate specified in the bid; all Series 2025A Bonds of the same maturity shall bear the same rate of interest from date to maturity; and the lowest interest rate specified shall not be less than 70% of the highest interest rate specified. Each interest rate specified in any bid must be a multiple of 1/8th of 1% or 1/10th of 1%, and a zero rate of interest cannot be named.

GOOD FAITH DEPOSIT: Each bid must be accompanied by a wire transfer, cashier's check, certified check, or exchange, issued or certified by a bank, payable to the Mayor and Board of Aldermen of the City of Starkville, Mississippi, in the amount of $140,000, as a guaranty that the bidder will carry out its contract and purchase the Series 2025A Bonds if its bid be accepted. All wire transfers, cashier's checks, certified checks, or exchanges of unsuccessful bidders will be returned immediately after award of the Series 2025A Bonds. If the successful bidder fails to purchase the Series 2025A Bonds pursuant to its bid and contract, then the amount of such good faith check shall be retained by the Municipality as liquidated damages for such failure. No interest will be allowed on the amount of the good faith deposit.

DTC BOOK-ENTRY: Unless specifically declined by the purchaser, the Series 2025A Bonds are being initially offered as registered in the name of Cede & Co., as Registered Owner and nominee for The Depository Trust Company, New York, New York ("DTC") under DTC's Book-entry system of registration. Purchasers of interests in the Series 2025A Bonds (the "Beneficial Owners") will not receive physical delivery of bond certificates and ownership by the Beneficial Owners of the Series 2025A Bonds will be evidenced by book-entry. As long as Cede & Co. is the Registered Owner of the Series 2025A Bonds as nominee of DTC, payments of principal and interest will be made directly to such Registered Owner which will in turn remit such payments to the DTC participants for subsequent disbursement to the Beneficial Owners.

AWARD OF BONDS: If an award of the Series 2025A Bonds is made, the Series 2025A Bonds will be awarded to the bidder whose bid results in the lowest true interest cost to the Municipality. The lowest true interest cost of the Series 2025A Bonds will be calculated as that rate which when used in computing the present worth of all payments of principal and interest on the Series 2025A Bonds (compounded semi-annually from the dated date of the Series 2025A Bonds) produces a value equal to the purchase price of the Series 2025A Bonds. For the purpose of calculating the true interest cost, the principal amount of any term bonds scheduled for mandatory sinking fund redemption (if any) shall be treated as a serial maturity in each year. Each bidder is required to specify its calculation of the true interest cost resulting from its bid, but such information shall not be treated as part of its proposal. All bids will remain firm for eight hours after the time specified for the opening of bids, and an award of the Series 2025A Bonds, or rejection of bids, will be made by the Governing Body within said period of time, and the Governing Body will give a verbal notice to the winning bidder, if any, within approximately one hour of such decision.

RIGHT OF REJECTION, CANCELLATION: The Governing Body reserves the right to reject any or all bids submitted, as well as to waive any irregularity or informality in any bid. The successful bidder will have the right, at its option, to cancel its agreement to purchase the Series 2025A Bonds if the Series 2025A Bonds are not tendered for delivery within 60 days from the date of sale thereof, and in such event the Governing Body will return to said bidder its good faith deposit. The Governing Body will have the right, at its option, to cancel its agreement to sell the Series 2025A Bonds if within 5 days after the tender of the Series 2025A Bonds for delivery the successful bidder will not have accepted delivery of and paid for the Series 2025A Bonds, and in such event the Governing Body will retain the successful bidder's good faith deposit as liquidated damages as hereinabove provided.

PAYING AGENT, TRANSFER AGENT, AND REGISTRAR: The initial payment agent for the Series 2025A Bonds will be U. S. Bank Trust Company, National Association (the "Paying Agent"). The Governing Body's approval of the Paying Agent shall be contingent on a determination as to the willingness and ability of the Paying Agent to perform the duties of registrar and transfer agent and on the satisfactory negotiation of service fees. The Paying Agent shall be subject to change by order of the Governing Body under the conditions and in the manner provided in the Bond Resolution under which the Series 2025A Bonds are issued. Both principal of and interest on the Series 2025A Bonds will be payable by check or draft mailed to Registered Owners of the Series 2025A Bonds as of the fifteenth day of the month preceding the maturity date for such principal or interest payment at the

addresses appearing in the registration records of the Municipality maintained by the Paying Agent. The Series 2025A Bonds will be transferable only upon the books of the Paying Agent, and payment of principal at maturity shall be conditioned on the proper presentation and surrender of the Series 2025A Bonds to the Paying Agent.
DELIVERY: The successful bidder must designate within 30 days of the date of sale, or at such other later date as may be designated by the Governing Body, the names and addresses of the Registered Owners of the Series 2025A Bonds and the denominations in which the Series 2025A Bonds of each maturity are to be issued. If the successful bidder fails to submit such information within the required time, one Bond may be issued for each maturity in the full amount maturing on that date registered in the name of the successful bidder. The Series 2025A Bonds will be delivered at a place to be designated by the purchaser and without cost to the purchaser, and payment therefor will be made in immediately available funds.
CUSIP NUMBERS: Unless specifically declined by the purchaser, the Municipal Advisor will request that the CUSIP Service Bureau assign CUSIP identification numbers to the Series 2025A Bonds, which numbers will be printed on the Series 2025A Bonds. The successful bidder will be responsible for the costs of assigning CUSIP numbers to the Series 2025A Bonds. Neither the failure to print a CUSIP number on any Bond nor any error with respect thereto shall constitute cause for a failure or refusal by the purchaser thereof to accept delivery of and pay for the Series 2025A Bonds in accordance with this Notice.
LEGAL OPINION; CLOSING DOCUMENTS: The Series 2025A Bonds are offered subject to the unqualified approval of the legality thereof by Bond Counsel. In the opinion of Bond Counsel, interest on the Series 2025A Bonds is exempt from federal and Mississippi income taxes under existing laws, regulations, rulings, and judicial decisions with such exceptions as will be described in the Official Statement for the Series 2025A Bonds. A copy of the opinion of Bond Counsel, together with the usual closing papers, including a no-litigation certificate dated the date of delivery of the Series 2025A Bonds, evidencing that no litigation is pending in any way affecting the legality of the Series 2025A Bonds or the taxes to be levied for the payment of the principal thereof and interest thereon, and a transcript of the proceedings relating to the Series 2025A Bonds will be delivered to the successful bidder without charge. The Municipality will pay for all legal fees and will pay for the printing and validation of the Series 2025A Bonds.
BONDS NOT "QUALIFIED TAX-EXEMPT OBLIGATIONS": The Municipality has not designated the Series 2025A Bonds as "qualified tax-exempt obligations" within the meaning and for purposes of Section 265(b)(3) of the Code.
FURTHER INFORMATION: The Municipality has prepared a Preliminary Official Statement which it deems, for purposes of S.E.C. Rule 15(c)2-12, to be final and complete as of its date, except for the omission of the offering prices, interest rates, and any other terms of the Series 2025A Bonds depending on such matters, and the identity of the underwriters, subject to revision, amendment and completion in a final Official Statement. By submission of its bid, the successful bidder will be deemed to have certified that it has obtained and reviewed the Preliminary Official Statement. Upon the award of the Series 2025A Bonds, the Municipality will publish an Official Statement in substantially the same form as the Preliminary Official Statement, subject to minor additions, deletions, and revisions as required to complete the Preliminary Official Statement.
ISSUE PRICE: The successful bidder shall assist the Municipality in establishing the issue price of the Series 2025A Bonds and shall execute and deliver to the Municipality at the closing for the Series 2025A Bonds an "issue price" or similar certificate setting forth the reasonably expected initial offering price to the public or the sales price or prices of the Series 2025A Bonds, together with the supporting pricing wires or equivalent communications, in a form reasonably required by the Municipality and Bond Counsel. The Municipality intends that the provisions of Treasury Regulation Section 1.148-1(f)(3)(i) (defining "competitive sale" for purposes of establishing the issue price of the Series 2025A Bonds) will apply to the initial sale of the Series 2025A Bonds (the "competitive sale requirements") because: (a) the Municipality shall disseminate this Notice to potential underwriters in a manner that is reasonably designed to reach potential underwriters; (b) all bidders shall have an equal opportunity to bid; (c) the Municipality may receive bids from at least three underwriters of municipal bonds who have established industry reputations for underwriting new issuances of municipal bonds; and (d) the Municipality anticipates awarding the sale of the Series 2025A Bonds to the bidder who submits a firm offer to purchase the Series 2025A Bonds at the highest price (or lowest interest cost), as set forth in this Notice. Any bid submitted pursuant to this Notice shall be considered a firm offer for the purchase of the Series 2025A Bonds, as specified in the bid. In the event that the competitive sale requirements are not satisfied, the Municipality shall advise the winning bidder. The Municipality shall treat the first price at which 10% of a maturity of the Series 2025A Bonds (the "10% test") is sold to the public as the issue price on that maturity applied on a maturity-by-maturity basis (and if different interest rates apply within a maturity, to each separate CUSIP number within that maturity). The winning bidder shall advise the Municipality if any maturity of the Series 2025A Bonds satisfies the 10% test as of the date and time of the

award of the Series 2025A Bonds. The Municipality will not require bidders to comply with the "hold-the-offering-price rule" and therefore does not intend to use the initial offering price to the public as of the sale date of any maturity of the Series 2025A Bonds as the issue price of that maturity. Bids will not be subject to cancellation in the event that the competitive sale requirements are not satisfied. Bidders should prepare their bids on the assumption that all of the maturities of the Series 2025A Bonds will be subject to the 10% test in order to establish the issue price of the Series 2025A Bonds. If the competitive sale requirements are not satisfied, then until the 10% test has been satisfied as to each maturity of the Series 2025A Bonds, the winning bidder agrees to promptly report to the Municipality the prices at which the unsold Bonds of that maturity have been sold to the public. That reporting obligation shall continue, whether or not the closing of the Series 2025A Bonds has occurred, until the 10% test has been satisfied as to the Series 2025A Bonds of that maturity or until all Bonds of that maturity have been sold. By submitting a bid, each bidder confirms that: (i) any agreement among underwriters, any selling group agreement and each retail distribution agreement (to which the bidder is a party) relating to the initial sale of the Series 2025A Bonds to the public, together with the related pricing wires, contains or will contain language obligating each underwriter, each dealer who is a member of the selling group, and each broker-dealer that is a party to such retail distribution agreement, as applicable, to report the prices at which it sells to the public the unsold Bonds of each maturity allotted to it until it is notified by the winning bidder that either the 10% test has been satisfied as to the Series 2025A Bonds of that maturity or all Bonds of that maturity have been sold to the public, if and for so long as directed by the winning bidder and as set forth in the related pricing wires, and (ii) any agreement among underwriters relating to the initial sale of the Series 2025A Bonds to the public, together with the related pricing wires, contains or will contain language obligating each underwriter that is a party to a retail distribution agreement to be employed in connection with the initial sale of the Series 2025A Bonds to the public to require each broker-dealer that is a party to such retail distribution agreement to report the prices at which it sells to the public the unsold Bonds of each maturity allotted to it until it is notified by the winning bidder or such underwriter that either the 10% test has been satisfied as to the Series 2025A Bonds of that maturity or all Bonds of that maturity have been sold to the public, if and for so long as directed by the winning bidder or such underwriter and as set forth in the related pricing wires. Sales of any Bonds to any person that is a related party to an underwriter shall not constitute sales to the public for the purposes of this Notice. Further, for purposes of this Notice: (a) "public" means any person other than an underwriter or a related party, (b) "underwriter" means (A) any person that agrees pursuant to a written contract with the Municipality (or with the lead underwriter to form an underwriting syndicate) to participate in the initial sale of the Series 2025A Bonds to the public and (B) any person that agrees pursuant to a written contract directly or indirectly with a person described in clause (A) to participate in the initial sale of the Series 2025A Bonds to the public (including a member of a selling group or a party to a retail distribution agreement participating in the initial sale of the Series 2025A Bonds to the public), (c) a purchaser of any of the Series 2025A Bonds is a "related party" to an underwriter if the underwriter and the purchaser are subject, directly or indirectly, to (i) at least 50% common ownership of the voting power or the total value of their stock, if both entities are corporations (including direct ownership by one corporation of another), more than 50% common ownership of their capital interests or profits interests, if both entities are partnerships (including direct ownership by one partnership of another), or more than 50% common ownership of the value of the outstanding stock of the corporation or the capital interests or profit interests of the partnership, as applicable, if one entity is a corporation and the other entity is a partnership (including direct ownership of the applicable stock or interests by one entity of the other), and (d) "sale date" means the date that the Series 2025A Bonds are awarded by the Municipality to the winning bidder.

CONTINUING DISCLOSURE: In order to assist bidders in complying with S.E.C. Rule 15(c)2-12(b)(5), the Municipality will undertake, pursuant to the Bond Resolution and a Continuing Disclosure Agreement, to provide annual reports and notices of certain events. A description of this undertaking is set forth in the Preliminary Official Statement and will also be set forth in the Official Statement. Failure of the Municipality to deliver the Continuing Disclosure Agreement at the time of issuance and delivery of the Series 2025A Bonds will relieve the successful bidder from its obligation to purchase the Series 2025A Bonds.

MUNICIPAL BOND INSURANCE: The scheduled payment of principal and interests on the Series 2025A Bonds when due will be guaranteed under a municipal bond insurance policy to be to be purchased by the Municipality and issued concurrently with the delivery of the Series 2025A Bonds by Build America Mutual Assurance Company ("BAM" or the "Bond Insurer").

By order of the Mayor and Board of Aldermen of the City of Starkville, Mississippi.
/s/ Lesa D. Hardin, City Clerk

Publication Information:
The Starkville Daily News

<u>Attachment B</u>

Received Bids

Starkville
$7,000,000 Combined Water and Sewer System Revenue Bonds, Series 2025A

The following bids were submitted using *PARITY*® and displayed ranked by lowest TIC.
Click on the name of each bidder to see the respective bids.

Bid Award*	Bidder Name	TIC
☐	Carty & Company, Inc.	4.237679
☐	Huntington Securities, Inc.	4.252957
☐	Raymond James & Associates, Inc.	4.295228
☐	Crews & Associates, Inc.	4.304138
☐	Duncan-Williams, Inc.	4.344123
☐	Robert W. Baird & Co., Inc.	4.363498

*Awarding the Bonds to a specific bidder will provide you with the Reoffering Prices and Yields.

Carty & Company, Inc. - Memphis , TN's Bid

PARITY

Starkville
$7,000,000 Combined Water and Sewer System Revenue Bonds, Series 2025A

For the aggregate principal amount of $7,000,000.00, we will pay you $7,004,668.50, plus accrued interest from the date of issue to the date of delivery. The Bonds are to bear interest at the following rate(s):

Maturity Date	Amount $	Coupon %	Yield %	Dollar Price
02/01/2026	160M	5.0000	3.2100	101.214
02/01/2027	230M	5.0000	3.2500	102.857
02/01/2028	245M	5.0000	3.3000	104.343
02/01/2029	255M	5.0000	3.3300	105.755
02/01/2030	270M	5.0000	3.3900	106.928
02/01/2031	280M	5.0000	3.4300	108.053
02/01/2032	295M	5.0000	3.4900	108.940
02/01/2033	310M	5.0000	3.5700	109.542
02/01/2034	325M	5.0000	3.6700	108.840
02/01/2035	340M	5.0000	3.7600	108.212
02/01/2036	355M	5.0000	3.8700	107.452
02/01/2037	370M	5.0000	3.9100	107.177
02/01/2038	385M	4.0000	4.0800	99.208
02/01/2039	400M	4.0000	4.1600	98.337
02/01/2040	415M	4.0000	4.2500	97.283
02/01/2041	435M	3.7500	4.3500	93.222
02/01/2042	450M	4.0000	4.4100	95.186
02/01/2043	470M	4.0000	4.5100	93.823
02/01/2044	495M	3.7500	4.6900	88.377
02/01/2045	515M	3.7500	4.7000	87.878

Total Interest Cost:	$3,453,589.93
Premium:	$4,668.50
Net Interest Cost:	$3,448,921.43
TIC:	4.237679

Time Last Bid Received On:05/06/2025 10:36:50 CDST

Huntington Securities, Inc. - Chicago , IL's Bid

PARITY

Starkville
$7,000,000 Combined Water and Sewer System Revenue Bonds, Series 2025A

For the aggregate principal amount of $7,000,000.00, we will pay you $7,068,699.45, plus accrued interest from the date of issue to the date of delivery. The Bonds are to bear interest at the following rate(s):

Maturity Date	Amount $	Coupon %	Yield %	Dollar Price
02/01/2026	160M	5.0000	3.1500	101.256
02/01/2027	230M	5.0000	3.2000	102.941
02/01/2028	245M	5.0000	3.2400	104.501
02/01/2029	255M	5.0000	3.3000	105.862
02/01/2030	270M	5.0000	3.3500	107.107
02/01/2031	280M	5.0000	3.4000	108.215
02/01/2032	295M	5.0000	3.4500	109.189
02/01/2033	310M	5.0000	3.5500	109.683
02/01/2034	325M	5.0000	3.6500	108.980
02/01/2035	340M	4.0000	3.8000	101.319
02/01/2036	355M	4.0000	3.9000	100.654
02/01/2037	370M	4.0000	4.0000	100.000
02/01/2038	385M	4.0000	4.0700	99.306
02/01/2039	400M	4.0000	4.1400	98.542
02/01/2040	415M	4.1250	4.2500	98.639
02/01/2041	435M	4.2500	4.3600	98.753
02/01/2042	450M	4.2500	4.4700	97.425
02/01/2043	470M	4.3750	4.5500	97.882
02/01/2044	495M	4.5000	4.6900	97.645
02/01/2045	515M	4.5000	4.7000	97.442

Total Interest Cost:	$3,576,592.88
Premium:	$68,699.45
Net Interest Cost:	$3,507,893.43
TIC:	4.252957

Time Last Bid Received On:05/06/2025 10:59:40 CDST

This proposal is made subject to all of the terms and conditions of the Official Bid Form, the Official Notice of Sale, and the Preliminary Official Statement, all of which are made a part hereof.

Raymond James & Associates, Inc. - St. Petersburg , FL's Bid

PARITY

Starkville
$7,000,000 Combined Water and Sewer System Revenue Bonds,
Series 2025A

For the aggregate principal amount of $7,000,000.00, we will pay you $7,138,967.00, plus accrued interest from the date of issue to the date of delivery. The Bonds are to bear interest at the following rate(s):

Maturity Date	Amount $	Coupon %	Yield %	Dollar Price
02/01/2026	160M	5.0000	3.2600	101.180
02/01/2027	230M	5.0000	3.2900	102.791
02/01/2028	245M	5.0000	3.3000	104.343
02/01/2029	255M	5.0000	3.3400	105.719
02/01/2030	270M	5.0000	3.3800	106.973
02/01/2031	280M	5.0000	3.4100	108.161
02/01/2032	295M	5.0000	3.4900	108.940
02/01/2033	310M	5.0000	3.5500	109.683
02/01/2034	325M	5.0000	3.6400	109.050
02/01/2035	340M	5.0000	3.7300	108.421
02/01/2036	355M	5.0000	3.8300	107.728
02/01/2037	370M	5.0000	3.9200	107.108
02/01/2038	385M	4.0000	4.1400	98.623
02/01/2039	400M	4.0000	4.2200	97.724
02/01/2040	415M	4.2500	4.3000	99.454
02/01/2041	435M	4.2500	4.4000	98.307
02/01/2042	450M	4.2500	4.5000	97.081
02/01/2043	470M	4.3750	4.5800	97.526
02/01/2044	495M	4.5000	4.6200	98.502
02/01/2045	515M	4.5000	4.6800	97.694

Total Interest Cost:	$3,698,411.46
Premium:	$138,967.00
Net Interest Cost:	$3,559,444.46
TIC:	4.295228

Time Last Bid Received On:05/06/2025 10:54:12 CDST

This proposal is made subject to all of the terms and conditions of the Official Bid Form, the Official Notice of Sale, and the Preliminary Official Statement, all of which are made a part hereof.

Crews & Associates, Inc. - Little Rock , AR's Bid

PARITY

Starkville
$7,000,000 Combined Water and Sewer System Revenue Bonds,
Series 2025A

For the aggregate principal amount of $7,000,000.00, we will pay you $7,000,004.80, plus accrued interest from the date of issue to the date of delivery. The Bonds are to bear interest at the following rate(s):

Maturity Date	Amount $	Coupon %	Yield %	Dollar Price
02/01/2026	160M	5.0000	3.1500	101.256
02/01/2027	230M	5.0000	3.2000	102.941
02/01/2028	245M	5.0000	3.2500	104.475
02/01/2029	255M	5.0000	3.3000	105.862
02/01/2030	270M	5.0000	3.3800	106.973
02/01/2031	280M	5.0000	3.4500	107.946
02/01/2032	295M	5.0000	3.5000	108.878
02/01/2033	310M	5.0000	3.5500	109.683
02/01/2034	325M	4.0000	3.7000	101.988
02/01/2035	340M	4.2500	3.8000	102.973
02/01/2036	355M	4.2500	3.8500	102.637
02/01/2037	370M	4.0000	3.9500	100.324
02/01/2038	385M	4.0000	4.0500	99.502
02/01/2039	400M	4.0000	4.1000	98.955
02/01/2040	415M	4.0000	4.1500	98.357
02/01/2041	435M	4.1250	4.2000	99.139
02/01/2042	450M	4.2500	4.3000	99.403
02/01/2043	470M	4.3750	4.4000	99.689
02/01/2044	495M	4.3750	4.5000	98.425
02/01/2045	515M	4.3750	4.5300	97.988

Total Interest Cost: $3,525,665.45
Premium: $4.80
Net Interest Cost: $3,525,660.65
TIC: 4.304138
Time Last Bid Received On:05/06/2025 10:56:33 CDST

This proposal is made subject to all of the terms and conditions of the Official Bid Form, the Official Notice of Sale, and the Preliminary Official Statement, all of which are made a part hereof.

Duncan-Williams, Inc. - Memphis , TN's Bid

PARITY

Starkville
$7,000,000 Combined Water and Sewer System Revenue Bonds,
Series 2025A

For the aggregate principal amount of $7,000,000.00, we will pay you $7,000,000.00, plus accrued interest from the date of issue to the date of delivery. The Bonds are to bear interest at the following rate(s):

Maturity Date	Amount $	Coupon %	Yield %	Dollar Price
02/01/2026	160M	5.0000	3.2000	101.221
02/01/2027	230M	5.0000	3.2500	102.857
02/01/2028	245M	5.0000	3.3000	104.343
02/01/2029	255M	5.0000	3.3400	105.719
02/01/2030	270M	5.0000	3.3800	106.973
02/01/2031	280M	5.0000	3.4100	108.161
02/01/2032	295M	4.0000	3.4900	103.017
02/01/2033	310M	4.0000	3.5500	103.002
02/01/2034	325M	4.0000	3.6500	102.325
02/01/2035	340M	4.0000	3.7500	101.653
02/01/2036	355M	4.0000	3.8750	100.820
02/01/2037	370M	4.0000	4.0000	100.000
02/01/2038	385M	4.0000	4.0500	99.502
02/01/2039	400M	4.1250	4.1500	99.735
02/01/2040	415M	4.2500	4.2500	100.000
02/01/2041	435M	4.2500	4.3750	98.585
02/01/2042	450M	4.5000	4.5000	100.000
02/01/2043	470M	4.5000	4.5500	99.390
02/01/2044	495M	4.6250	4.6700	99.436
02/01/2045	515M	4.6250	4.7000	99.037

Total Interest Cost:	$3,572,626.74
Discount:	$0.00
Net Interest Cost:	$3,572,626.74
TIC:	4.344123

Time Last Bid Received On:05/06/2025 10:59:25 CDST

This proposal is made subject to all of the terms and conditions of the Official Bid Form, the Official Notice of Sale, and the Preliminary Official Statement, all of which are made a part hereof.

Robert W. Baird & Co., Inc. - Milwaukee , WI's Bid

PARITY

Starkville
$7,000,000 Combined Water and Sewer System Revenue Bonds,
Series 2025A

For the aggregate principal amount of $7,000,000.00, we will pay you $7,036,635.50, plus accrued interest from the date of issue to the date of delivery. The Bonds are to bear interest at the following rate(s):

Maturity Date	Amount $	Coupon %	Yield %	Dollar Price
02/01/2026	160M	5.0000	3.2000	101.221
02/01/2027	230M	5.0000	3.2100	102.924
02/01/2028	245M	5.0000	3.2100	104.580
02/01/2029	255M	5.0000	3.2400	106.077
02/01/2030	270M	5.0000	3.2900	107.377
02/01/2031	280M	5.0000	3.3300	108.592
02/01/2032	295M	5.0000	3.3700	109.691
02/01/2033	310M	5.0000	3.4300	110.533
02/01/2034	325M	5.0000	3.5200	109.895
02/01/2035	340M	5.0000	3.6100	109.260
02/01/2036	355M	5.0000	3.7000	108.630
02/01/2037	370M	4.0000	4.0000	100.000
02/01/2038	385M	4.0000	4.0700	99.306
02/01/2039	400M	4.0000	4.1400	98.542
02/01/2040	415M	4.1250	4.2100	99.070
02/01/2041	435M	4.1250	4.2800	98.236
02/01/2042	450M	4.2500	4.3500	98.816
02/01/2043	470M	4.2500	4.4000	98.163
02/01/2044	495M	4.3750	4.4500	99.049
02/01/2045	515M	4.5000	4.5000	100.000

Total Interest Cost: $3,617,022.74
Premium: $36,635.50
Net Interest Cost: $3,580,387.24
TIC: 4.363498
Time Last Bid Received On:05/06/2025 10:45:24 CDST

This proposal is made subject to all of the terms and conditions of the Official Bid Form, the Official Notice of Sale, and the Preliminary Official Statement, all of which are made a part hereof.

Attachment C

Accepted Bid

Carty & Company, Inc. - Memphis , TN's Bid

PARITY

Starkville
$7,000,000 Combined Water and Sewer System Revenue Bonds,
Series 2025A

For the aggregate principal amount of $7,000,000.00, we will pay you $7,004,668.50, plus accrued interest from the date of issue to the date of delivery. The Bonds are to bear interest at the following rate(s):

Maturity Date	Amount $	Coupon %	Yield %	Dollar Price
02/01/2026	160M	5.0000	3.2100	101.214
02/01/2027	230M	5.0000	3.2500	102.857
02/01/2028	245M	5.0000	3.3000	104.343
02/01/2029	255M	5.0000	3.3300	105.755
02/01/2030	270M	5.0000	3.3900	106.928
02/01/2031	280M	5.0000	3.4300	108.053
02/01/2032	295M	5.0000	3.4900	108.940
02/01/2033	310M	5.0000	3.5700	109.542
02/01/2034	325M	5.0000	3.6700	108.840
02/01/2035	340M	5.0000	3.7600	108.212
02/01/2036	355M	5.0000	3.8700	107.452
02/01/2037	370M	5.0000	3.9100	107.177
02/01/2038	385M	4.0000	4.0800	99.208
02/01/2039	400M	4.0000	4.1600	98.337
02/01/2040	415M	4.0000	4.2500	97.283
02/01/2041	435M	3.7500	4.3500	93.222
02/01/2042	450M	4.0000	4.4100	95.186
02/01/2043	470M	4.0000	4.5100	93.823
02/01/2044	495M	3.7500	4.6900	88.377
02/01/2045	515M	3.7500	4.7000	87.878

Total Interest Cost: $3,453,589.93
Premium: $4,668.50
Net Interest Cost: $3,448,921.43
TIC: 4.237679
Time Last Bid Received On:05/06/2025 10:36:50 CDST

STARKVILLE, MISSISSIPPI

$7,000,000 Combined Water and Sewer System Revenue Bonds, Series 2025A

Dated: May 21, 2025 ; Callable: 2/1/2033

Pricing Summary

Maturity	Type of Bond	Coupon	Yield	Maturity Value	Price		YTM	Call Date	Call Price	Dollar Price
02/01/2026	Serial Coupon	5.000%	3.210%	155,000.00	101.214%		-	-	-	156,881.70
02/01/2027	Serial Coupon	5.000%	3.250%	225,000.00	102.857%		-	-	-	231,428.25
02/01/2028	Serial Coupon	5.000%	3.300%	240,000.00	104.343%		-	-	-	250,423.20
02/01/2029	Serial Coupon	5.000%	3.330%	250,000.00	105.755%		-	-	-	264,387.50
02/01/2030	Serial Coupon	5.000%	3.390%	265,000.00	106.928%		-	-	-	283,359.20
02/01/2031	Serial Coupon	5.000%	3.430%	275,000.00	108.053%		-	-	-	297,145.75
02/01/2032	Serial Coupon	5.000%	3.490%	290,000.00	108.940%		-	-	-	315,926.00
02/01/2033	Serial Coupon	5.000%	3.570%	305,000.00	109.542%		-	-	-	334,103.10
02/01/2034	Serial Coupon	5.000%	3.670%	320,000.00	108.840%	c	3.796%	02/01/2033	100.000%	348,288.00
02/01/2035	Serial Coupon	5.000%	3.760%	340,000.00	108.212%	c	3.970%	02/01/2033	100.000%	367,920.80
02/01/2036	Serial Coupon	5.000%	3.870%	355,000.00	107.452%	c	4.130%	02/01/2033	100.000%	381,454.60
02/01/2037	Serial Coupon	5.000%	3.910%	375,000.00	107.177%	c	4.216%	02/01/2033	100.000%	401,913.75
02/01/2038	Serial Coupon	4.000%	4.080%	390,000.00	99.208%		-	-	-	386,911.20
02/01/2039	Serial Coupon	4.000%	4.160%	405,000.00	98.337%		-	-	-	398,264.85
02/01/2040	Serial Coupon	4.000%	4.250%	425,000.00	97.283%		-	-	-	413,452.75
02/01/2041	Serial Coupon	3.750%	4.350%	440,000.00	93.222%		-	-	-	410,176.80
02/01/2042	Serial Coupon	4.000%	4.410%	460,000.00	95.186%		-	-	-	437,855.60
02/01/2043	Serial Coupon	4.000%	4.510%	475,000.00	93.823%		-	-	-	445,659.25
02/01/2044	Serial Coupon	3.750%	4.690%	495,000.00	88.377%		-	-	-	437,466.15
02/01/2045	Serial Coupon	3.750%	4.700%	515,000.00	87.878%		-	-	-	452,571.70
Total	-	-	-	**$7,000,000.00**	-	-	-	-	-	**$7,015,590.15**

Bid Information

Par Amount of Bonds	$7,000,000.00
Reoffering Premium or (Discount)	15,590.15
Gross Production	$7,015,590.15
Total Underwriter's Discount (0.213%)	$(14,910.00)
Bid (100.010%)	7,000,680.15
Total Purchase Price	$7,000,680.15
Bond Year Dollars	$82,546.11
Average Life	11.792 Years
Average Coupon	4.2040333%
Net Interest Cost (NIC)	4.2032093%
True Interest Cost (TIC)	4.2405047%

9. CONSIDERATION FOR BUILDING INSPECTOR EMMANUAL MOORE AND BUILDING OFFICIAL STEIN MCMULLEN TO TRAVEL TO GULFPORT, MS TO ATTEND THE BUILDING OFFICIALS ASSOC. OF MS SUMMER CONFERENCE TRAINING EVENT ON JUNE 9 – 13, 2025 AT AN APPROXIMATE COST OF $4,500.00.

Upon the motion of Alderman Rupp, duly seconded by Alderman Moreland, and adopted by the Board to approve the May 6, 2025 Official Agenda, and to accept items for consent, whereby the "approval for Building Inspector Emmanual Moore and Building Official Stein McMullen to travel to Gulfport, MS to attend the Building Officials Assoc. of MS Summer Conference & Training Event on June 9 – 13, 2025 at an approximate cost of $4500.00 (hotel, registration, travel and meals)" is enumerated, this consent item is thereby approved.

10. CONSIDERATION OF TRAVEL FOR BUILDING OFFICIAL STEIN MCMULLEN TO ATTEND THE NATIONAL ADA SYMPOSIUM IN ATLANTA, GA ON THE DATES OF JUNE 15-18, WITH ADVANCED TRAVEL AND REGISTRATION COSTS NOT TO EXCEED $2,400.00 WITH USE OF CITY VEHICLE.

Upon the motion of Alderman Rupp, duly seconded by Alderman Moreland, and adopted by the Board to approve the May 6, 2025 Official Agenda, and to accept items for consent, whereby the "approval of travel for Building Official Stein McMullen to attend the National ADA Symposium in Atlanta, GA on the dates of June 15-18, with advanced travel and registration costs not to exceed $2,400.00 with us of City vehicle" is enumerated, this consent item is thereby approved.

11. CONSIDERATION OF APPROVING BURNS COOLEY DENNIS, INC. FOR CONSTRUCTION MATERIALS TESTING FOR THE MAIN STREET IMPROVEMENTS PROJECT FOR A NOT TO EXCEED COST OF $35,500.00.

Upon the motion of Alderman Rupp, duly seconded by Alderman Moreland, and adopted by the Board to approve the May 6, 2025 Official Agenda, and to accept items for consent, whereby the "approval of Burns Cooley Dennis, Inc. for construction materials testing for the Main St Improvements Project for a not to exceed cost of $35,500.00" is enumerated, this consent item is thereby approved.

12. CONSIDERATION OF APPROVING THE EMERGENCY PROCUREMENT QUOTE FROM BURNS DIRT CONSTRUCTION, THE LOWER OF THREE QUOTES, TO REPAIR A SECTION OF PAT STATION ROAD IN THE AMOUNT OF $76,824.06 AND RATIFY THIS EMERGENCY AS A QUALIFYING EVENT UNDER MS § CODE 37-7-1(F) DUE TO THE IMMEDIATE THREAT TO PUBLIC INFRASTRUCTURE AND SAFETY, THE DELAY ASSOCIATED WITH TRADITIONAL BIDDING PROCEDURES WOULD CREATE A SIGNIFICANT AND UNACCEPTABLE RISK TO THE PUBLIC AND TO THE CITY'S LIABILITY.

Upon the motion of Alderman Rupp, duly seconded by Alderman Moreland, and adopted by the Board to approve the May 6, 2025 Official Agenda, and to accept items for consent, whereby the "approval of the emergency procurement quote from Burns Dirt Construction in the amount of $76,824.06 and ratify this emergency as a qualifying event under MS § Code 37-7-1(f) due to the immediate threat to public infrastructure and safety, the delay associated with traditional bidding procedures would create a significant and unacceptable risk to the public and to the City's liability" is enumerated, this consent item is thereby approved.

Three quotes: Burns **-** $76,802.46, Byrum - $125,099.00 and Shurden Construction - $81,819.60

13. CONSIDERATION OF APPROVING TASK ORDER 1 FOR AN HOURLY, NOT-TO-EXCEED AMOUNT $15,000.00 FOR NEEL-SCHAFFER, INC. TO PROVIDE AN ASSESSMENT OF THE OLD WEST POINT ROAD DRAINAGE CHANNEL CROSSING.

Upon the motion of Alderman Rupp, duly seconded by Alderman Moreland, and adopted by the Board to approve the May 6, 2025 Official Agenda, and to accept items for consent, whereby the "approval of Task Order 1 for an hourly, not-to-exceed amount $15,000.00 for Neel-Schaffer, Inc. to provide an assessment of the Old West Point Road drainage channel crossing" is enumerated, this consent item is thereby approved. Task Order follows this page.

14. CONSIDERATION OF APPROVING TASK ORDER 1 IN THE HOURLY, NOT-TO-EXCEED AMOUNT OF $3,220.00, FOR RIVER SCIENCE, LLC TO REVIEW THE MOCKINGBIRD DEVELOPMENT HYDROLOGIC AND HYDRAULIC STUDY.

Upon the motion of Alderman Rupp, duly seconded by Alderman Moreland, and adopted by the Board to approve the May 6, 2025 Official Agenda, and to accept items for consent, whereby the "approval of Task Order 1 in the hourly, not-to-exceed amount of $3,220.00 for River Science, LLC to review the Mockingbird Development Hydrologic and Hydraulic Study" is enumerated, this consent item is thereby approved.

15. CONSIDERATION TO APPROVE THE LOW QUOTE FROM GROUNDSTONE CONSTRUCTION LLC IN THE AMOUNT OF $30,460.00 FOR REPLACEMENT OF FOUR STORMWATER DRAINAGE INLETS ON PIN OAK DRIVE.

Upon the motion of Alderman Rupp, duly seconded by Alderman Moreland, and adopted by the Board to approve the May 6, 2025 Official Agenda, and to accept items for consent, whereby the "approval of the low quote from Groundstone Construction LLC in the amount of $30,460 for replacement of four stormwater drainage inlets on Pin Oak Drive" is enumerated, this consent item is thereby approved.

Quotes Received: Groundstone Construction - $30,460.00 and Hannon LLC - $66,976.00

16. CONSIDERATION TO APPROVE THE SOLE SOURCE QUOTE FROM PRECISION CONCRETE CUTTING, IN THAT THEY ARE THE ONLY SPECIALIZED COMPANY IN THE AREA REGARDING SIDEWALK SAFETY ISSUES, IN THE AMOUNT OF $28,500.00 TO REMOVE SIDEWALK TRIP HAZARDS FROM UNIVERSITY DRIVE, N NASH STREET, AND LAMPKIN STREET.

Upon the motion of Alderman Rupp, duly seconded by Alderman Moreland, and adopted by the Board to approve the May 6, 2025 Official Agenda, and to accept items for consent, whereby the "approval of the sole source quote from Precision Concrete Cutting in the amount of $28,500.00 to remove sidewalk trip hazards from University Drive, N Nash Street, and Lampkin Street in that they are the only specialized company in the area regarding sidewalk safety issues" is enumerated, this consent item is thereby approved.

17. CONSIDERATION OF A THREE-YEAR SIREN RENEWAL MAINTENANCE AGREEMENT WITH PRECISION COMMUNICATION.

Upon the motion of Alderman Rupp, duly seconded by Alderman Moreland, and adopted by the Board to approve the May 6, 2025 Official Agenda, and to accept items for consent, whereby the "approval of a three-year siren renewal maintenance plan with Precision Communication" is enumerated, this consent item is thereby approved.

18. CONSIDERATION TO HIRE DONTAE OSBORN AS A POLICE OFFICER II.

Upon the motion of Alderman Rupp, duly seconded by Alderman Moreland, and adopted by the Board to approve the May 6, 2025 Official Agenda, and to accept items for consent, whereby the "approval to hire Dontae Osborn as a Police Officer II" is enumerated, this consent item is thereby approved.

NEEL-SCHAFFER

April 29, 2025

City of Starkville
ATTN: Mayor Lynn Spruill
110 West Main Street
Starkville, MS 39759

RE: STARKVILLE MASTER SERVICES AGREEMENT – TASK ORDER #1
OLD WEST POINT RD BRIDGE INSPECTION AND LOAD RATING ANALYSIS

Dear Mayor Spruill:

Neel-Schaffer, Inc. (NSI) is pleased to offer professional services as defined in Exhibit A, Scope of Services, for the above-referenced project. NSI proposes to perform these services for an hourly, not-to-exceed fee of $15,000.

All services proposed herein will be performed in accordance with the Master Services Agreement for Engineering and Professional Services dated December 18, 2024, between the City of Starkville and Neel-Schaffer, Inc. A copy of the executed agreement is attached for reference.

NSI will bill you monthly based on the amount of work completed, and upon receipt of your acceptance, we will proceed with the services. This Task Order and the exhibits may only be modified or amended by a duly executed written document.

If the terms of this Agreement are acceptable, please execute the original and return a copy to us. We appreciate the opportunity to provide services to you and look forward to working with you.

Sincerely,

NEEL-SCHAFFER, INC.

William Sanford, P.E.
Engineer Manager

ACCEPTED: CITY OF STARKVILLE

BY: ______________________ **DATE:** 5-6-2025

D. Lynn Spruill
Mayor - City of Starkville

engineers | planners | surveyors | environmental scientists | landscape architects

P: 662.268.7966 | F: 662.268.7961
1115 Stark Road
Starkville, MS 39760
www.neel-schaffer.com

This is Task Order
No. ___**1**___, consisting of
___**3**__ pages.

Task Order

In accordance with Paragraph 1.01 of the Agreement Between Owner and Engineer for Professional Services – Task Order Edition, dated **May 6th, 2025** ("Agreement"), Owner and Engineer agree as follows:

1. Background Data

a.	Effective Date of Task Order:	May 6th, 2025
b.	Owner:	City of Starkville, MS
c.	Engineer:	River Science, LLC
d.	Specific Project (title):	Mockingbird Road
e.	Specific Project (description):	BFE Study for development

2. Services of Engineer

A. The specific services to be provided or furnished by Engineer under this Task Order are:

Review hydrology and hydraulics submitted to the City by others for this project. Items reviewed for reasonableness will be:

- Hydrologic analysis
- Hydraulic analysis
- Engineer's report

B. All of the services included above comprise Basic Services for purposes of Engineer's compensation under this Task Order.

3. Additional Services

C. Additional Services that may be authorized or necessary under this Task Order are:

Not Applicable

4. Owner's Responsibilities

Owner shall have those responsibilities set forth in Article 2 of the Agreement and in Exhibit B.

5. Task Order Schedule

In addition to any schedule provisions provided in Exhibit A or elsewhere, the parties shall meet the following schedule:

Party	Action	Schedule
Engineer	**Furnish 1 review copy of the initial Review Checklist and Comments to Owner.**	**Within 10 days of the Effective Date of the Task Order.**
Owner	**Submit comments regarding initial Review Checklist and Comments to Engineer.**	**Within 3 days of the receipt of initial Review Checklist and Comments from Engineer.**
Engineer	**Furnish 1 copy of the secondary Review Checklist and Comments to Owner.**	**Within 3 days of the receipt of Owner's comments regarding the initial Review Checklist and Comments.**
Owner	**Submit comments regarding secondary Review Checklist and Comments to Engineer.**	**Within 3 days of the receipt of secondary Review Checklist and Comments from Engineer.**
Engineer	**Furnish 1 copy of the final Review Checklist and Comments to Owner.**	**Within 3 days of the receipt of Owner's secondary comments regarding the Review Checklist and Comments.**
Owner	**Submit notice of final resolution regarding final Review Checklist and Comments to Engineer.**	**Within 3 days of the receipt of final Review Checklist and Comments from Engineer.**
Engineer	**Furnish 1 copy of the final Review Letter to Owner.**	**Within 3 days of the receipt of Owner's final comments regarding the Review Checklist and Comments.**

6. Payments to Engineer

A. Owner shall pay Engineer for services rendered under this Task Order as follows:

Description of Service	Amount	Basis of Compensation
1. Basic Services (Part 1 of Exhibit A)		
a. Provide Review Checklist and Comments	$2,760	Hourly rate
b. Provide Final Comment Letter	$460	Hourly rate
TOTAL COMPENSATION	**$3,220**	

Compensation items and totals based in whole or in part on Hourly Rates or Direct Labor are estimates only.

B. The terms of payment are set forth in Article 4 of the Agreement and in the applicable governing provisions of Exhibit C.

7. Consultants retained as of the Effective Date of the Task Order: N/A

8. Other Modifications to Agreement and Exhibits: N/A

9. Attachments: N/A

10. Other Documents Incorporated by Reference: N/A

11. Terms and Conditions

Execution of this Task Order by Owner and Engineer shall make it subject to the terms and conditions of the Agreement (as modified above), which Agreement is incorporated by this reference. Engineer is authorized to begin performance upon its receipt of a copy of this Task Order signed by Owner.

The Effective Date of this Task Order is [ ].

OWNER:		ENGINEER:	
By:		By:	
Print Name:	Lynn Spruill	Print Name:	Jill S. Butler, P.E.
Title:	Mayor	Title:	Principal
		Engineer License or Firm's Certificate No. (if required):	11537
		State of:	Mississippi

DESIGNATED REPRESENTATIVE FOR TASK ORDER:		DESIGNATED REPRESENTATIVE FOR TASK ORDER:	
Name:	Cody Burnett	Name:	Jill S. Butler
Title:	City Engineer	Title:	Principal
Address:	110 W Main St, Starkville, MS 39759	Address:	P.O. Box 32, Kosciusko, MS 39090
E-Mail Address:	c.burnett@cityofstarkville.org	E-Mail Address:	jbutler@river-sci.com
Phone:	662-323-2525 x. 3123	Phone:	601-613-5262

19. CONSIDERATION TO HIRE MICHEAL HARVEY AS A CODE ENFORCEMENT OFFICER IN THE STARKVILLE POLICE DEPARTMENT.

Upon the motion of Alderman Rupp, duly seconded by Alderman Moreland, and adopted by the Board to approve the May 6, 2025 Official Agenda, and to accept items for consent, whereby the "approval to hire Micheal Harvey as a Code Enforcement Officer in the Starkville Police Dept" is enumerated, this consent item is thereby approved.

20. CONSIDERATION TO HIRE HUNTER ROWE BROWN AS A SYSTEMS ADMINISTRATOR I IN THE INFORMATION TECHNOLOGY DEPARTMENT.

Upon the motion of Alderman Rupp, duly seconded by Alderman Moreland, and adopted by the Board to approve the May 6, 2025 Official Agenda, and to accept items for consent, whereby the "approval to hire Hunter Rowe Brown as a Systems Administrator I in the Information Technology Department" is enumerated, this consent item is thereby approved.

21. CONSIDERATION TO HIRE JAKOBE GEORGE AND WILLIE LEE AS STREET MAINTENANCE WORKERS IN THE STREET DEPARTMENT.

Upon the motion of Alderman Rupp, duly seconded by Alderman Moreland, and adopted by the Board to approve the May 6, 2025 Official Agenda, and to accept items for consent, whereby the "approval to hire Jakobe George and Willie Lee as Street Maintenance Workers" is enumerated, this consent item is thereby approved.

22. CONSIDERATION OF DISCIPLINARY ACTION RECOMMENDED BY SANITATION AND ENVIRONMENTAL SERVICES DIRECTOR CHRIS SMILEY AS A RESULT OF I.A. #04152025 FOR A SANITATION AND ENVIRONMENTAL SERVICES EMPLOYEE.

Upon the motion of Alderman Rupp, duly seconded by Alderman Moreland, and adopted by the Board to approve the May 6, 2025 Official Agenda, and to accept items for consent, whereby the "approval of disciplinary action recommended by Sanitation and Environmental Services Director Chris Smiley as a result of I.A.# 04152025 for a Sanitation and Environmental Services employee" is enumerated, this consent item is thereby approved.

23. CONSIDERATION TO HIRE COLE STREET AS A NON-CERTIFIED FIREFIGHTER IN THE STARKVILLE FIRE DEPARTMENT.

Upon the motion of Alderman Rupp, duly seconded by Alderman Moreland, and adopted by the Board to approve the May 6, 2025 Official Agenda, and to accept items for consent, whereby the "approval to hire Cole Street as a Non-Certified Firefighter" is enumerated, this consent item is thereby approved.

24. CONSIDERATION TO HIRE ROBERT BARNES AS A SEASONAL SANITATION WORKER IN THE SANITATION ENVIRONMENTAL SERVICES DEPARTMENT.

Upon the motion of Alderman Rupp, duly seconded by Alderman Moreland, and adopted by the Board to approve the May 6, 2025 Official Agenda, and to accept items for consent, whereby the "approval to hire Robert Barnes as a Seasonal Sanitation Worker" is enumerated, this consent item is thereby approved.

25. CONSIDERATION OF APPROVING THE LOW QUOTE FROM G & C SUPPLY CO., INC. FOR MIDBLOCK CROSSING SIGNALS AND SIGNAGE IN THE AMOUNT OF $10,217.12.

Upon the motion of Alderman Rupp, duly seconded by Alderman Moreland, and adopted by the Board to approve the May 6, 2025 Official Agenda, and to accept items for consent, whereby the "approval of the low quote from G&C Supply Co., Inc. for midblock crossing signals and signage between McKee Park and the Boys and Girls Club in the amount of $10,217.12" is enumerated, this consent item is thereby approved.

Quotes: G & C - $10,217.12, Temple - $14,056.00 and Consolidated - $14,260.00

26. CONSIDERATION FOR OFFICER CORY PATTON AND OFFICER JACKSON FRENCH TO ATTEND THE STREET COP TRAINING CONFERENCE IN NASHVILLE, TENNESSEE MAY 26 – 29, 2025.

Upon the motion of Alderman Rupp, duly seconded by Alderman Moreland, and adopted by the Board to approve the May 6, 2025 Official Agenda, and to accept items for consent, whereby the "approval of for Officer Cory Patton and Officer Jackson French to attend the Street Cop Training Conference in Nashville, Tennessee May 26th – 29th, 2025" is enumerated, this consent item is thereby approved.

27. CONSIDERATION TO ACCEPT THE BEST BID DUE TO PRIOR EXPERIENCE FOR THE CONSTRUCTION OF AUTOMATIC FAULT LOCATION, ISOLATION, AND SERVICE RESTORATION (FLISR) FOR MSU 69KV TAP LINE FROM MDR CONSTRUCTION, INC., IN THE AMOUNT OF $124,767.60 AND AUTHORIZING THE MAYOR TO EXECUTE A CONSTRUCTION CONTRACT.

Upon the motion of Alderman Rupp, duly seconded by Alderman Moreland, and adopted by the Board to approve the May 6, 2025 Official Agenda, and to accept items for consent, whereby the "approval of the best bid due to prior experience for the construction of automatic fault location, isolation, and service restoration (FLISR) for MSU 69kv tap line from MDR construction, inc., in the amount of $124,767.60 and authorizing the mayor to execute a construction contract" is enumerated, this consent item is thereby approved.

Quotes: MDR - $124,767.60 and Weaver - $307,032.89

28. CONSIDERATION TO ACCEPT THE LOWER BID FROM AECI IN THE AMOUNT OF $79,538.48 FOR THE STEEL TRANSMISSION STRUCTURES AND APPURTENANCES (MATERIAL ONLY) FOR THE CONSTRUCTION OF AUTOMATIC FAULT LOCATION, ISOLATION, AND SERVICE RESTORATION (FLISR) FOR MSU 69KV TAP LINE.

Upon the motion of Alderman Rupp, duly seconded by Alderman Moreland, and adopted by the Board to approve the May 6, 2025 Official Agenda, and to accept items for consent, whereby the "approval to accept the lower bid from AECI in the amount of $79,538.48 for the steel transmission structures and appurtenances (material only) for the construction of automatic fault location, isolation, and service restoration (FLISR) for MSU 69kv tap line" is enumerated, this consent item is thereby approved.

29. CONSIDERATION TO ACCEPT THE LOWEST BID IN THE AMOUNT OF $510,132.50 FOR THE CONSTRUCTION OF STARKVILLE PRIMARY TO MSU 69 KV TRANSMISSION LINE RELOCATIONS FROM MDR CONSTRUCTION, INC. AND AUTHORIZING THE MAYOR TO EXECUTE A CONSTRUCTION CONTRACT TO BE REIMBURSED BY MSU.

Upon the motion of Alderman Rupp, duly seconded by Alderman Moreland, and adopted by the Board to approve the May 6, 2025 Official Agenda, and to accept items for consent, whereby the "approval to accept the lowest bid in the amount of $510,132.50 for the construction of Starkville primary to MSU 69 KV transmission line relocations from MDR construction, inc. and authorizing the mayor to execute a construction contract to be reimbursed by MSU" is enumerated, this consent item is thereby approved.

Quotes: MDR - $510,132.50, Fairway - $865,000.00 and Weaver - $1,425,279.15.

30. CONSIDERATION TO ACCEPT THE LOW BIDS BASED ON THE INDIVIDUAL PRICE PROVIDED FOR EACH ITEM FROM NUCOR, AECI AND IRBY FOR THE TRANSMISSION STEEL STRUCTURES AND APPURTENANCES (MATERIAL ONLY) FOR THE CONSTRUCTION OF STARKVILLE PRIMARY TO MSU 69 KV TRANSMISSION LINE RELOCATIONS TO BE REIMBURSED BY MSU.

Upon the motion of Alderman Rupp, duly seconded by Alderman Moreland, and adopted by the Board to approve the May 6, 2025 Official Agenda, and to accept items for consent, whereby the "approval of the low bids based on the individual price provided for each item from Nucor, AECI and Irby for the Transmission Steel Structures and Appurtenances (Material Only) for the Construction of Starkville Primary to MSU 69 kV Transmission Line Relocations" is enumerated, this consent item is thereby approved. For this bid, the transmission steel structures were to be awarded based on the aggregate low for all structures. The transmission appurtenances were to be awarded based on the individual price provided for each item. The following suppliers and amounts are recommended: Nucor Towers & Structures - $107,184.00, AECI - $110,085.36 and Irby- $37,433.33.

31. CONSIDERATION OF TASK ORDER NO. 4 WITH CASSADY COMPANY, INC. TO PROVIDE ENGINEERING SERVICES FOR THE JOSEY CREEK LIFT STATION REHABILITATION IN AN AMOUNT NOT TO EXCEED $157,300.00.

Upon the motion of Alderman Rupp, duly seconded by Alderman Moreland, and adopted by the Board to approve the May 6, 2025 Official Agenda, and to accept items for consent, whereby the "approval of Task Order No. 4 with Cassady Company, Inc. to provide engineering services for the Josey Creek Lift Station Rehabilitation in an amount not to exceed $157,300.00" is enumerated, this consent item is thereby approved.

32. CONSIDERATION OF ACCEPTING THE LOW BIDS FROM KUSTERS WATER AND SMITH AND LOVELESS FOR THE HEADWORKS IMPROVEMENTS MAJOR EQUIPMENT (MATERIALS ONLY).

Upon the motion of Alderman Rupp, duly seconded by Alderman Moreland, and adopted by the Board to approve the May 6, 2025 Official Agenda, and to accept items for consent, whereby the "approval of the low bids from Kusters Water and Smith and Loveless for the headworks improvements major equipment (materials only)" is enumerated, this consent item is thereby approved.

Quotes:	Screening Equipment	Kusters Water Division	$376,705.00
	Grit Removal Equipment	Smith and Loveless, Inc.	$418,457.00

33. CONSIDERATION OF THE LOWER QUOTE FROM THOMPSON BROTHERS DRILLING, INC. FOR THE CURRY STREET WELL INSPECTION IN THE AMOUNT OF $56,550.00.

Upon the motion of Alderman Rupp, duly seconded by Alderman Moreland, and adopted by the Board to approve the May 6, 2025 Official Agenda, and to accept items for consent, whereby the "approval of the lower quote from Thompson Brothers Drilling, Inc. for the Curry Street well inspection in the amount of $56,550.00" is enumerated, this consent item is thereby approved.

Quotes received: Thompson Brothers Drilling - $56,550.00 and Parks & Parks - $60,000.00

34. CONSIDERATION TO ADVERTISE FOR SOURCE OF SUPPLY BIDS FOR THE ELECTRIC AND WATER DIVISIONS OF STARKVILLE UTILITIES, WITH THE INTENT OF AWARDING THE SOURCE OF SUPPLY CONTRACTS FOR JULY 1, 2025 THROUGH DECEMBER 31, 2025.

Upon the motion of Alderman Rupp, duly seconded by Alderman Moreland, and adopted by the Board to approve the May 6, 2025 Official Agenda, and to accept items for consent, whereby the "approval to advertise for Source of Supply bids for the electric and water divisions of Starkville Utilities, with the intent of awarding the source of supply contracts for July 1, 2025 – December 31, 2025" is enumerated, this consent item is thereby approved.

35. CONSIDERATION TO AUTHORIZE THE CITY OF STARKVILLE TO COMMIT FUNDS OTHER THAN CDBG FUNDS TO A PROJECT UNDER THE MISSISSIPPI COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) PROGRAM.

Upon the motion of Alderman Rupp, duly seconded by Alderman Moreland, and adopted by the Board to approve the May 6, 2025 Official Agenda, and to accept items for consent, whereby the "approval of a Resolution committing funds other than CDBG Funds to a project under the Mississippi Community Development Block Grant (CDBG) Program" is enumerated, this consent item is thereby approved.

A RESOLUTION
AUTHORIZING THE CITY OF STARKVILLE TO COMMIT FUNDS OTHER THAN CDBG FUNDS TO A PROJECT UNDER THE MISSISSIPPI COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) PROGRAM

WHEREAS, the State of Mississippi has funds available under the Mississippi Community Development Block Grant (CDBG) Program for cities, towns and counties to address public facilities and economic development needs; and

WHEREAS, citizens of the City of Starkville have specific community development needs and problems which can be corrected or alleviated by using grant funds under the Mississippi Community Development Block Grant Program; and

WHEREAS, the City of Starkville Mayor and Board of Aldermen intend to leverage CDBG Public Facilities funds with other funds provided by Starkville Utilities, in order to provide maximum use of program funds;

NOW, THEREFORE, BE IT RESOLVED, that the City of Starkville does hereby commit, matching funds for the project, not to exceed $539,850 to be derived from Starkville Utilities, to leverage said CDBG funds for the proposed public facilities sewer improvements project (Henderson and Sand Roads Sewer Construction) to alleviate a threat to health and meet the threshold requirements of the CDBG program.

SO ORDERED, THIS 6th DAY OF MAY 2025, BY THE CITY OF STARKVILLE IN REGULAR SESSION.

CITY OF STARKVILLE

____
Lynn Spruill, Mayor

ATTEST:______________________________
Lesa Hardin, City Clerk

ANNOUNCEMENTS AND COMMENTS:

MAYOR'S COMMENTS: Mayor Spruill thanked the Oktibbeha County Board of Supervisors for their work toward the pending sale of the County Hospital. She then invited everyone to the Main Street renovation groundbreaking to be held at 10 a.m. Friday, May 16, 2025. The Mayor noted that absentee voting is ongoing in the City Clerk's Office and encouraged everyone eligible to absentee vote to do so.

BOARD OF ALDERMEN COMMENTS:
Alderman Perkins listed all the polling places for the upcoming Municipal election and encouraged everyone to exercise their right to vote.

Alderman Vaughn noted he had been at Cornerstone Park at a recent tournament and was proud of the crowds and the facilities.

CITIZEN COMMENTS:

Alvin Turner, Ward 7, asked that citizens be kept updated on bus routes once construction begins on Main Street.

Cassius Henderson, engineering major at MSU, expressed concern that the LGBTQ community is feeling anxious about their rights due to recent Federal changes and asked the city to support their rights.

PUBLIC APPEARANCE: None

PUBLIC HEARING:

PUBLIC HEARING AND CONSIDERATION UNDER MISS. CODE ANN. § 21-19-11 TO DETERMINE WHETHER THE PROPERTY LOCATED AT 112 ROOSEVELT TAYLOR SR DR., STARKVILLE, MS 39759, WITH THE PARCEL NUMBER 118O-00-212.00, IS IN SUCH A STATE OF UNCLEANLINESS AS TO BE A MENACE TO THE PUBLIC HEALTH, SAFETY, AND WELFARE OF THE COMMUNITY AND SUCH THAT CLEAN UP OF THE PROPERTY SHOULD OCCUR.

Code Enforcement Supervisor Sgt. Scotty Carrithers presented 112 Roosevelt Taylor Sr Dr., with the parcel number 118O-00-212.00 for Miss. Code Ann. § 21-19-11 consideration. Initial inspection was performed by Code Enforcement Officer Gabriel Steenwyk on April 2, 2025. This inspection provided evidence that the property contained conditions not suitable for public health and safety such as extensive overgrowth of the property. This is causing many issues for the neighboring properties, such as the appearance of the neighborhood and the overgrowth, providing a habitat for wildlife that can pose a threat to people living in the area, and the overall upkeep of the property being neglected. A second inspection of the property was conducted on April 21, 2025 by Sergeant Scotty Carrithers. This inspection provided information that the condition of the property has not improved since the initial inspection.

The owner, Wilson Willie, Jr., was present and stated the house burned a few years ago and he asked that the fire department burn what remains of the structure. He appreciated the City working with him on this property.

Mayor Spruill opened the Public Hearing. There being no comments, the Mayor closed the Public Hearing.

36. CONSIDERATION TO DETERMINE WHETHER THE PROPERTY LOCATED AT 112 ROOSEVELT TAYLOR SR DR., STARKVILLE, MS 39759, WITH THE PARCEL NUMBER 118O-00-212.00, IS IN SUCH A STATE OF UNCLEANLINESS AS TO BE A MENACE TO THE PUBLIC HEALTH, SAFETY, AND WELFARE OF THE COMMUNITY AND SUCH THAT CLEAN UP OF THE PROPERTY SHOULD OCCUR.

Alderman Vaughn, duly seconded by Alderman Perkins, offered a motion for the City of Starkville to determine the property, located at 112 Roosevelt Taylor Sr Dr., Starkville, MS 39759, with the parcel number 118O-00-212.00, is a menace to the public health, safety, and welfare of the community and will be subject to clean up under Miss. Code Ann. § 21-19-11, thus allowing the City of Starkville to clean the site. It is recommended that the city take action to remove the structure on this property. The Board voted as follows:

Alderman Kim Moreland	Voted: Yea
Alderman Sandra Sistrunk	Voted: Yea
Alderman Jeffrey Rupp	Voted: Yea
Alderman Mike Brooks	Voted: Yea
Alderman Hamp Beatty	Voted: Yea
Alderman Roy A'. Perkins	Voted: Yea
Alderman Henry Vaughn, Sr.	Voted: Yea

Having received a majority affirmative vote, Mayor Spruill declared the motion passed.

deltacomputersystems.com/cgi-lrm5/LRMCGI02?HTMCNTY=MS53&HTMBASE=C&HTMKEY=MS5300153542024...

S Home | Code | Patrol | - Grammarly

Oktibbeha County Mississippi | Delta Computer Systems,

Property Link

OKTIBBEHA COUNTY, MS

Current Date **4/ 2/2025**

Tax Year 2024

Records Last Updated **4/ 1/2025**

PROPERTY DETAIL			
OWNER	WILSON WILLIE JR	**ACRES :**	**NA**
	112 ROOSEVELT TAYLOR SR ST	**LAND VALUE :**	8000
		IMPROVEMENTS :	12150
	STARKVILLE MS 39759	**TOTAL VALUE:**	20150
		ASSESSED :	2015
PARCEL	118O-00-212.00		
ADDRESS	112 ROOSEVELT TAYLOR SR ST		

TAX INFORMATION			
YEAR 2024	**TAX DUE**	**PAID**	**BALANCE**
COUNTY	0.00	0.00	0.00
CITY	0.00	0.00	0.00
SCHOOL	0.00	0.00	0.00
TOTAL	0.00	0.00	0.00

LAST PAYMENT DATE **NA**

MISCELLANEOUS INFORMATION		
EXEMPT CODE		**LEGAL** PT LOT 9A CITY BLOCK 14
HOMESTEAD CODE	O65	MAP 118O DB/PG 671/623 978/442
TAX DISTRICT	5110	B 978 P 442 03/16/1999
PPIN	015354	
SECTION	34	
TOWNSHIP	19N	
RANGE	14E	

Book 978 **Page** 442

PURCHASE COUNTY TAX SALE FILES

TAX SALES HISTORY, FOR UNPAID TAXES		
Year	**Sold To**	**Redeemed Date/By**

NO TAX SALES FOUND

Back

Log In HOME | CIVIL COURT | CRIMINAL COURT | JUDGMENT ROLL | MARRIAGE LICENSE | LAND REDEMPTION

ONLINE PROPERTY TAX PAYMENTS | ONLINE CAR TAG PAYMENTS

TERMS OF USE | PRIVACY POLICY | Log In | Log Out

The photographs below were taken from the public view at the city road by Officer Gabriel Steenwyk at the first inspection on April 2, 2025, at approximately 09:46 hrs.

STARKVILLE

City of Starkville, MS
101 E Lampkin St
Starkville, MS 39759
Phone: (662) 323-4847

FIRST NOTICE OF VIOLATION

Willie Jr Wilson
112 ROOSEVELT TAYLOR ST
Starkville, MS 39759

Case No. 25-000117
Issued: April 02, 2025

VIOLATION LOCATION	LEGAL DESCRIPTION
112 ROOSEVELT TAYLOR ST, Starkville, MS	

An inspection of the above referenced property was made on April 02, 2025. As a result of this inspection, the violation(s) described on page two of this document were observed.

This is your official notice that you will need to bring the property into compliance no later than April 12, 2025.

If you do not bring this property into compliance, then the city will issue a citation and / or abate this nuisance and file a lien against this property for the cost of the abatement.

Your cooperation in this matter is greatly appreciated. If we can be of further assistance to you, or can answer any questions regarding this matter, please contact this office at (662) 769-4416.

Issued By:

Gabriel Steenwyk, *Code Enforcement Officer*

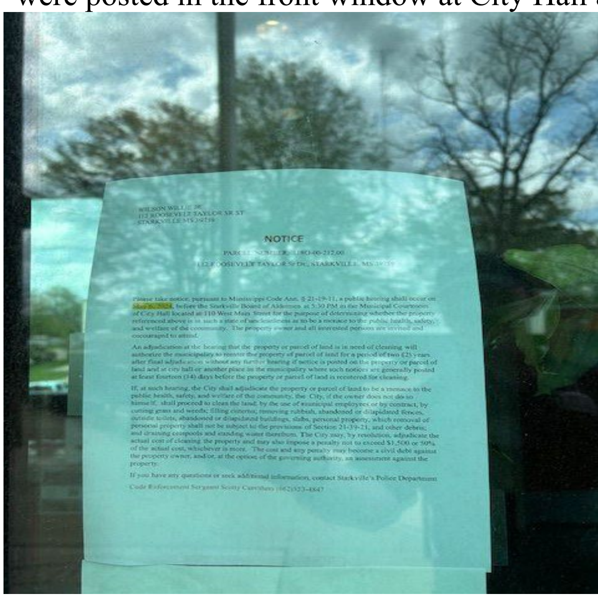
RECIPIENTS: Willie Jr Wilson

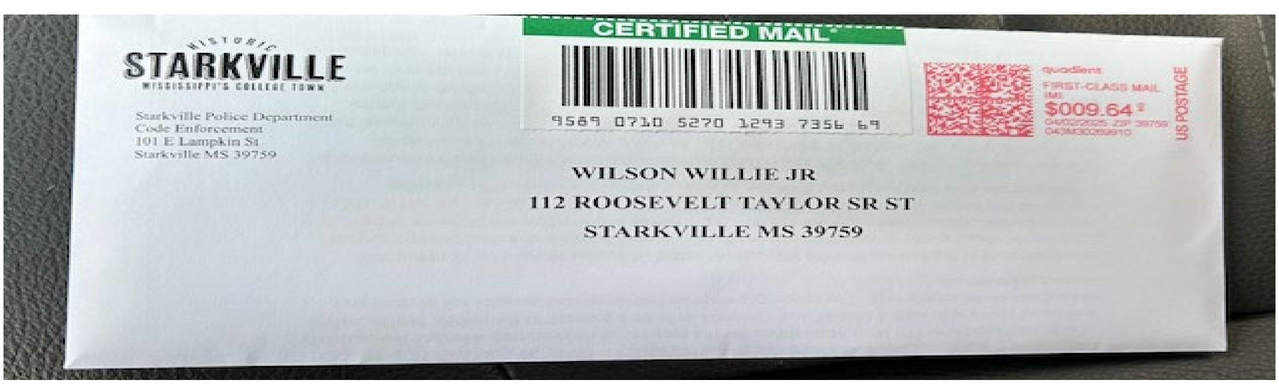
Violations Listing

Dilapidated Structures [MCA Section 21-19-11]
Reported By: Gabriel Steenwyk on Apr 02, 2025 at 9:40 AM
Property or parcel of land determined to be menace to public health, safety and welfare.

CORRECTION	DESCRIPTION
Agency Steps for Non-Compliance (Penalty) REQUIRED	The City shall proceed to clean the land, by the use of municipal employees or by contract, by cutting grass and weeds; filling cisterns; removing rubbish, abandoned or dilapidated fences, outside toilets, abandoned or dilapidated buildings, slabs, personal property, which removal of personal property shall not be subject to the provisions of Section 21-39-21 , and other debris; and draining cesspools and standing water therefrom. The governing authority may by resolution adjudicate the actual cost of cleaning the property and may also impose a penalty not to exceed One Thousand Five Hundred Dollars ($1,500.00) or fifty percent (50%) of the actual cost, whichever is more. The cost and any penalty may become a civil debt against the property owner, and/or, at the option of the governing authority, an assessment against the property.

Photograph below were taken by Officer Gabriel Steenwyk on April 2, 2025, public hearing notice were posted in the front window at City Hall and on the property:





COUNTY OF OKTIBBEHA
CITY OF STARKVILLE

ADMINISTRATIVE INSPECTION WARRANT

This day personally appeared before me, the undersigned judicial officer of the City of Starkville, Oktibbeha County, Mississippi, Code Enforcement Sergeant Scotty Carrithers and Officer Gabriel Steenwyk, are both known to be credible persons, who after being first duly sworn, depose and say:

1. That affiants have good reason to believe and do believe that certain things hereinafter described as now being concealed in or about the following place in this county:

    The entire house including any locked or secured rooms or compartments at 112 ROOSEVELT TAYLOR SR DR., Starkville, Oktibbeha, Mississippi, and any out buildings on the property to include a garage and storage buildings.

2. That the placed described above is occupied and controlled by:
    WILSON WILLIE JR

3. That said things particularly described as follows:
    Any and all evidence of structural damage and dilapidated conditions that are unfit for human habitation and a menace to the public health, safety, and welfare.

4. That possession of the above said described things is in itself unlawful (or the public has a primary interest in, or primary right to possession of the above described things), in that said things are:

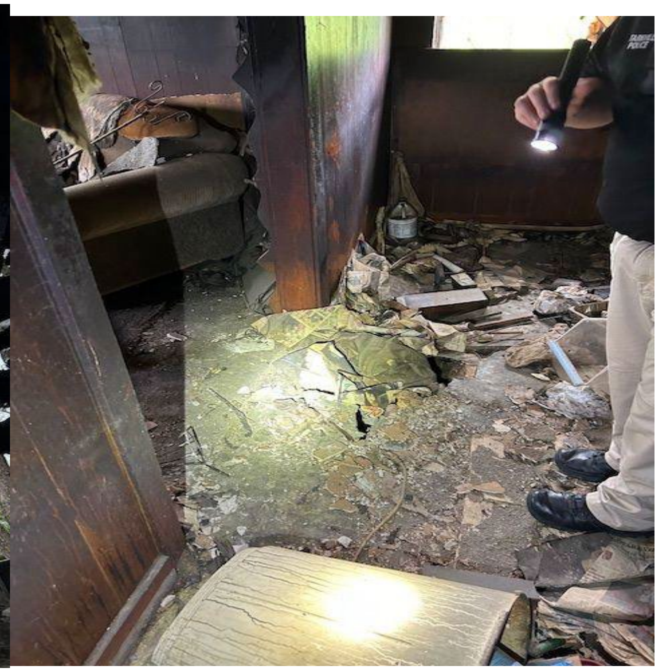
    IN VIOLATION OF STARKVILLE UNIFIED DEVELOPMENT CODE SECTION 16.1.1 SUB SECTION D. (GENERAL NUISANCE), AS WELL AS 2020 MISSISSIPPI CODE 21-19-11(HEALTH, SAFETY, AND WELFARE).

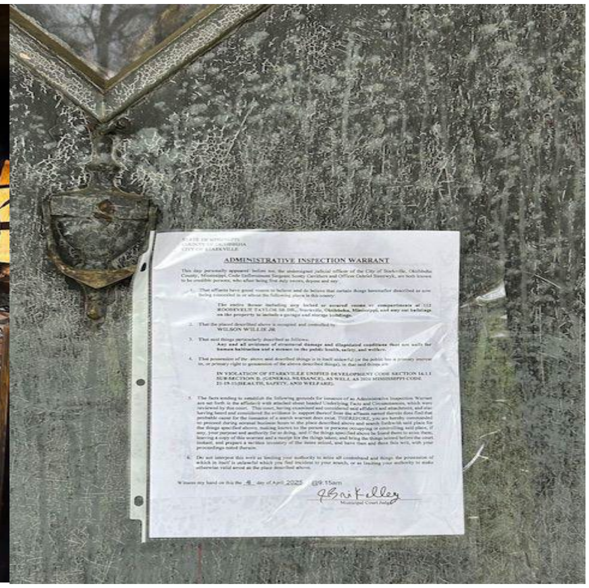
5. The facts tending to establish the following grounds for issuance of an Administrative Inspection Warrant are set forth in the affidavit with attached sheet headed Underlying Facts and Circumstances, which were reviewed by this court. This court, having examined and considered said affidavit and attachment, and also having heard and considered the evidence in support thereof from the affiants named therein does find that probable cause for the issuance of a search warrant does exist. THEREFORE, you are hereby commanded to proceed during normal business hours to the place described above and search forthwith said place for the things specified above, making known to the person or persons occupying or controlling said place, if any, your purpose and authority for so doing, and if the things specified above be found there to seize them, leaving a copy of this warrant and a receipt for the things taken; and bring the things seized before the court instant; and prepare a written inventory of the items seized, and have then and there this writ, with your proceedings noted therein.

6. Do not interpret this writ as limiting your authority to seize all contraband and things the possession of which in itself is unlawful which you find incident to your search, or as limiting your authority to make otherwise valid arrest at the place described above.

Witness my hand on this the 4 day of April 2025. @9:15am

Municipal Court Judge




ADMINISTRATIVE INSPECTION WARRANT
WILSON WILLIE JR
@9:15am


PRIVATE

PUBLIC HEARING AND CONSIDERATION FOR LOT MOWINGS OF PROPERTIES (122 YELLOW JACKET DRIVE, 152 YELLOW JACKET DRIVE, 150 YELLOW JACKET DRIVE, 106 YELLOW JACKET DRIVE, 119 PARK CIRCLE, 518 S JACKSON STREET AND 307 W MAIN STREET) ON THE PROPERTY MOWING LIST FOR ADJUDICATION AS MENACES TO THE PUBLIC HEALTH, SAFETY AND WELFARE OF THE COMMUNITY AND IN NEED OF CLEANING AND TO APPROVE CLEANING IN ACCORDANCE WITH MISSISSIPPI CODE ANNOTATED §21-19-11.

Code Enforcement Supervisor Sgt. Scotty Carrithers presented 122 Yellow Jacket Drive, 152 Yellow Jacket Drive, 150 Yellow Jacket Drive, 106 Yellow Jacket Drive, 119 Park Circle, 518 S Jackson Street And 307 W Main Street on the property mowing list for adjudication as menaces to the public health, safety and welfare of the community and in need of cleaning and to approve cleaning in accordance with Mississippi Code Annotated §21-19-11. He noted that the morning of May 6 he observed all had been mowed.

Mayor Spruill opened the Public Hearing. There being no comments, the Mayor closed the Public Hearing.

37. CONSIDERATION OF LOT MOWINGS OF PROPERTIES (122 YELLOW JACKET DRIVE, 152 YELLOW JACKET DRIVE, 150 YELLOW JACKET DRIVE, 106 YELLOW JACKET DRIVE, 119 PARK CIRCLE, 518 S JACKSON STREET AND 307 W MAIN STREET) ON THE PROPERTY MOWING LIST FOR ADJUDICATION AS MENACES TO THE PUBLIC HEALTH, SAFETY AND WELFARE OF THE COMMUNITY AND IN NEED OF CLEANING AND TO APPROVE CLEANING IN ACCORDANCE WITH MISSISSIPPI CODE ANNOTATED §21-19-11.

Alderman Vaughn, duly seconded by Alderman Rupp, offered a motion for the City of Starkville to mow the properties located at 122 Yellow Jacket Drive, 152 Yellow Jacket Drive, 150 Yellow Jacket Drive, 106 Yellow Jacket Drive, 119 Park Circle, 518 S Jackson Street And 307 W Main Street on the property mowing list for adjudication as menaces to the public health, safety and welfare of the community and in need of cleaning and to approve cleaning in accordance with Mississippi Code Annotated §21-19-11. The Board voted as follows:

Alderman Kim Moreland	Voted: Yea
Alderman Sandra Sistrunk	Voted: Yea
Alderman Jeffrey Rupp	Voted: Yea
Alderman Mike Brooks	Voted: Yea
Alderman Hamp Beatty	Voted: Yea
Alderman Roy A'. Perkins	Voted: Yea
Alderman Henry Vaughn, Sr.	Voted: Yea

Having received a majority affirmative vote, Mayor Spruill declared the motion passed.

38. CONSIDERATION OF THE CITY OF STARKVILLE CLAIMS DOCKET

Upon the motion of Alderman Beatty, duly seconded by Alderman Sistrunk, to approve the City of Starkville Claims Docket for all departments including Starkville Utilities, as of April 29, 2025 for fiscal year ending 9/30/25, acknowledging that the City Clerk has attested and certified on the cover of the claims docket that all claims on the docket are true, accurate, lawful and proper to the best of her knowledge, for payment pursuant to her duties under Miss. Code Sections 21-39-5, 21-39-7, 21-39-9, 21-39-17 and 21-15-21. The Board voted as follows:

Alderman Kim Moreland	Voted: Yea
Alderman Sandra Sistrunk	Voted: Yea
Alderman Jeffrey Rupp	Voted: Yea
Alderman Mike Brooks	Voted: Yea
Alderman Hamp Beatty	Voted: Yea
Alderman Roy A'. Perkins	Voted: Nay
Alderman Henry Vaughn, Sr.	Voted: Nay

Having received a majority affirmative vote, Mayor Spruill declared the motion passed.

General Fund	001	$ 471,437.83
Restricted Police Fund	002	76.00
Airport Fund	015	4,898.63
Restricted Airport Fund	016	37,316.00
Sanitation / Environ Services	022	19,214.27
Modernization Use Tax	120	783,827.69
Debt Service Fund	200	542,218.75
Capital Projects Fund	300	87,393.91
Industrial Park Bond	303	1,198.75
2022 GO Public Improvement Bond	305	540,723.92
Parks Capital Project Fund (2023)	312	726,470.09
Park and Rec Tourism	375	413,801.95
BUILD Grant/ MS 182/MLK Dr	377	90,557.18
Sub Total Before Utilities		$ 3,719,134.97
Utilities Dept.	SED	451,606.98
Total Claims	Total	$ 4,170,741.95

39. MOTION TO RECESS UNTIL MAY 20, 2025 @ 5:30 P.M. IN THE COURT ROOM AT 110 WEST MAIN STREET.

Upon the motion of Alderman Vaughn, duly seconded by Alderman Sistrunk, for the Board of Aldermen to recess the meeting until May 20, 2025 @ 5:30 at 110 West Main Street in the Court Room of City Hall, the Board voted as follows:

Alderman Kim Moreland Voted: Yea
Alderman Sandra Sistrunk Voted: Yea
Alderman Jeffrey Rupp Voted: Yea
Alderman Mike Brooks Voted: Yea
Alderman Hamp Beatty Voted: Yea
Alderman Roy A'. Perkins Voted: Yea
Alderman Henry Vaughn, Sr. Voted: Yea

Having received a majority affirmative vote, Mayor Spruill declared the motion passed.

SIGNED AND SEALED THIS THE 20th DAY OF MARCH, 2025.

Attest:

____
D. LYNN SPRUILL, MAYOR

____
LESA HARDIN, CITY CLERK