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www.nmcpa.com

October 9, 2023

Angela Mire, CPA, CFE State Auditor's Office 501 North West Street 801 Woolfolk Building Jackson, MS 39201

 CC: Drew Robertson, Executive Director Tombigbee River Valley Water Management District P. O. Box 616 187 North Eason Blvd. Tupelo, MS 38802

Dear Ms. Mire,

Our firm has completed the audit of Tombigbee River Valley Water Management District (the District) according to our contract dated July 7, 2023. We are submitting the final report for your consideration. Also, we are enclosing our audit adjustments, lead schedules, letter to those charged with governance, and management representation letter. Keep in mind that the District maintains its books on the budgetary (cash) basis. Included with the adjustments enclosed are those to adjust the books to report on the fund level and government wide basis according to generally accepted governmental accounting standards. We have discussed these adjustments and draft financial statements with management in order to obtain their approval. The District also requests various supplemental schedules that are distinct to them such as reports related to project costs by county within the District. Management and the board of directors use this information to determine equitable spending within the District. We are sending copies of identical information to the District also.

We appreciate the opportunity to be of service to the District and to the Office of the State Auditor in this matter. If there is any other information that is needed or required, feel free to contact me.

Sincerely,

Kodney Suger

Rodney Summerford, CPA Enclosures

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FINANCIAL REPORT

TOMBIGBEE RIVER VALLEY WATER MANAGEMENT DISTRICT

Tupelo, Mississippi

June 30, 2023

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INDEPENDENT AUDITORS' REPORT

Board of Directors Tombigbee River Valley Water Management District Tupelo, Mississippi

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of the governmental activities of Tombigbee River Valley Water Management District, a component unit of the State of Mississippi, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise Tombigbee River Valley Water Management District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Tombigbee River Valley Water Management District as of June 30, 2023, and the changes in its financial position and the budgetary comparison for the General Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Tombigbee River Valley Water Management District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Tombigbee River Valley Water Management District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Tombigbee River Valley Water Management District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Management has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial

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statements. Such missing 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. Our opinion on the basic financial statements is not affected by this missing information.

Accounting principles generally accepted in the United States of America require that the schedules of required supplementary information included in Schedules 6 and 7 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during the audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise Tombigbee River Valley Water Management District's basic financial statements. The supporting schedules 1 through 5 are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, information in schedules 1 through 5 are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 27, 2023, on our consideration of Tombigbee River Valley Water Management District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Nail McKinney Professional Association

Amory, Mississippi September 27, 2023

BASIC FINANCIAL STATEMENTS

EXHIBIT A

TOMBIGBEE RIVER VALLEY WATER MANAGEMENT DISTRICT

STATEMENT OF NET POSITION

June 30, 2023

ASSETS	
Cash	\$ 9,983,990
Accounts receivable	5,055
Taxes receivable, member counties	52,636
Capital assets, net of accumulated depreciation	2,329,337
Total assets	12,371,018
DEFERRED OUTFLOWS OF RESOURCES	
Collective deferred outflows of resources related to other post-employment benefits	35,429
Collective deferred outflows of resources related to pensions	707,014
Total deferred outflows of resources	742,443
LIABILITIES	
Accounts payable	137,089
Accrued compensated absences	120,557
Other post-employment benefit liability	70,856
Pension liability	2,543,726
Total liabilities	2,872,228
DEFERRED INFLOWS OF RESOURCES	
Collective deferred inflows of resources related to other postemployment benefits	41,976
Collective deferred inflows of resources related to pensions	-
Total deferred inflows of resources	41,976
NET POSITION	
Invested in capital assets	2,329,337
Unrestricted	7,869,920
Total net position	\$ 10,199,257

EXHIBIT B

TOMBIGBEE RIVER VALLEY WATER MANAGEMENT DISTRICT

STATEMENT OF ACTIVITIES

Year ended June 30, 2023

EXPENSES AND LOSSES

Personal service:				
Salaries, wages, and fringe be	nefits	÷	\$	1,347,010
Travel and subsistence				56,211
Contractual services				142,566
Commodities				186,064
Project costs and other outlays	1			406,515
Intergovernmental transfers				373,144
Depreciation				306,508
Total expenses				2,818,018
REVENUES AND GAINS				
Tax revenue, member counties				1,931,670
Interest income	2			330,487
Gain on sale of capital assets				220,573
Reimbursements:				
Nonfederal				19,430
Total revenues			_	2,502,160
Change in net position				(315,858)
Net position, beginning				10,515,115
Net position, ending			\$	10,199,257

EXHIBIT C

TOMBIGBEE RIVER VALLEY WATER MANAGEMENT DISTRICT

BALANCE SHEET - GOVERNMENTAL FUNDS

June 30, 2023

CODE

ASSETS	÷			
Cash			\$	9,983,990
Accounts receivable	*. <u>1</u> 9.			5,055
Taxes receivable, me	mber counties		-	52,636
Total assets			\$	10,041,681
LIABILITIES				
Accounts payable			\$	137,089
Total liabilities			_	137,089
FUND BALANCES				
Committed				2,415,418
Assigned				52,358
Unassigned			-	7,436,816
				9,904,592
100 R		É sue se	-	
Total liabilities an	d fund balances		\$	10,041,681

EXHIBIT D

TOMBIGBEE RIVER VALLEY WATER MANAGEMENT DISTRICT

RECONCILIATION OF GOVERNMENTAL FUND BALANCE TO NET POSITION

June 30, 2023

Fu	nd balances - Governmental Fund (Exhibit C)	\$ 9,904,592
	nounts reported for governmental activities in the Statement of Net Position are ferent because:	
	Capital assets used in governmental activities are not financial resources and there- fore are not reported in the governmental funds.	2,329,337
	Collective deferred outflows are not a current use of funds and therefore are not reported in the governmental funds	742,443
	The pension and other post employment benefit liabilities are not payable from current resources and therefore are not reported in the governmental funds	(2,614,582)
	Collective deferred inflows of resources are not a current resource of funds and reported in the governmental funds	(41,976)
	Accrued compensated absences are not due and payable in the current year and therefore are not reported in the governmental funds.	 (120,557)
	Net position of governmental activities (Exhibit B)	\$ 10,199,257

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-GOVERNMENTAL FUNDS

Year ended June 30, 2023

REVENUES		
Tax revenue, member counties	\$	1,931,670
Interest on investments		330,487
Reimbursements:		
Nonfederal	-	240,003
Total revenues		2,502,160
EXPENSES		
Personal service:		
Salaries, wages, and fringe benefits		1,269,623
Travel and subsistence		56,212
Contractual services		142,567
Commodities		186,063
Project costs and other outlays		406,515
Machinery and equipment		231,857
Total expenditures		2,292,837
Net change in fund balance		209,323
Fund balance, beginning		9,695,269
Fund balance, ending	\$	9,904,592

RECONCILIATION OF STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE TO STATEMENT OF ACTIVITIES

Year ended June 30, 2023

Net change in fund balances - Total Governmental Funds (Exhibit E)	\$ 209,323
Amounts reported for governmental activities in the Statement of Activities are different because:	
Governmental funds report capital outlays as expenditures. However in the State- ment of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation differed from capital outlays in the current period. Also, delivery and installation costs are included in the depreciable cost on the government-wide basis. The reclassification of these contractual and commodity expenditures is also included in this amount.	(447,795)
Some expenses reported in the Statement of Activities, such as compensated ab- scences, do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.	(14,492)
The Statement of Activities reports changes in liabilities, deferred outflows, and deferred inflows related to pensions and other post retirement employee benefits and are not required to be reported in the expenditures of governmental funds.	(62,894)
Change in net position of governmental activities (Exhibit B)	\$ (315,858)

BUDGETARY COMPARISON STATEMENT

Year ended June 30, 2023

	BUDGETE	D AMOUNTS	ACTUAL AMOUNTS (BUDGETARY		BUDGET TO GOVERNMEN- TAL FUND	ACTUAL AMOUNTS GOVERN- MENTAL FUND BASIS
	ORIGINAL	FINAL	BASIS)		DIFFERENCES	(EXHIBIT E)
REVENUES:						
Tax revenue, member counties	\$ 2,000,000		\$ 1,928,194	(a)	\$ 3,476	\$ 1,931,670
Interest on investments	165,000	165,000	330,487		1.5	330,487
Reimbursements:						
Federal	232,500	232,500	126,508	(a)	(126,508)	
Nonfederal	200,000	200,000	240,003		<u> </u>	240,003
Total revenues	2,597,500	2,597,500	2,625,192		(123,032)	2,502,160
EXPENSES:						
Personal service:						
Salaries, wages, and fringe						
benefits	1,266,186	1,503,933	1,269,623		-	1,269,623
Travel and subsistence	203,500	203,500	51,480	(b)	4,732	56,212
Contractual services	750,000	750,000	140,973	(b)	1,594	142,567
Commodities	575,000	575,000	187,339	(b)	(1,276)	186,063
Capital outlay:		-				
Project costs & other outlays	4,500,000	4,500,000	396,918	(b)	9,597	406,515
Machinery and equipment	1,274,645	1,170,600	284,215	(c)	(52,358)	231,857
Land and other infrastructure	e -	-	-			
Subsidies, loans, and grants	275,000	275,000	<u> </u>			
	8,844,331	8,978,033	2,330,548		(37,711)	2,292,837
Net change in fund balance	(6,246,831)) (6,380,533)	294,644		(85,321)	209,323
Fund balance, beginning	9,637,198	,	9,637,198		58,071	9,695,269
Reserve for encumbrances			52,358	(c)	(52,358)	
Fund balance, ending	\$ 3,390,367	\$ 3,256,665	\$ 9,984,200		\$ (79,608)	\$ 9,904,592

The District prepares its budget on the cash basis of accounting, budgeting for revenues expected to be received and expenditures expected to be spent during the year. Differences between the budgetary accounting basis and the Governmental Fund basis shown in Exhibit E result from:

a) Tax revenues, interest, and other receivables accrued at the beginning and end of each year.

- b) Accounts payable accrued at the beginning and end of each year.
- c) Budgetary basis records expenditures when committed as encumbrances and government basis records these expenditures when incurred.

NOTES TO FINANCIAL STATEMENTS

June 30, 2023

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Tombigbee River Valley Water Management District was organized in 1962, as authorized by the Legislature of the State of Mississippi, for the purpose of developing and conserving the human and natural resources of Mississippi counties in which the Tombigbee River or any of its tributaries lie. The thirteen member counties are Alcorn, Chickasaw, Clay, Itawamba, Kemper, Lee, Lowndes, Monroe, Noxubee, Oktibbeha, Pontotoc, Prentiss, and Tishomingo. The District is a component unit of the State of Mississippi.

A. Use of Estimates in the Preparation of Financial Statements

In preparing financial statements in conformity with generally accepted accounting principles, management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements and revenues and expenses during the reporting period. Actual results could differ from those estimates.

B. Basis of Presentation, Measurement Focus, and Basis of Accounting

Government-Wide Financial Statements: The Statement of Net Position and the Statement of Activities display information about a reporting government as a whole. In the District's case, the reporting government consists entirely of a single fund, a governmental general fund. Government-wide financial statements are presented using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when the liability is incurred or when economic assets are used.

Fund Financial Statements: The Balance Sheet-Governmental Funds and the Statement of Revenues, Expenditures and Changes in Fund Balance-Governmental Funds display information about individual funds, which are separate accounting entities, each of which has a separate set of self-balancing accounts that constitute the fund's assets, liabilities, fund equity, revenues and expenditures/expenses. The District has only one fund. This general operating fund is used to account for all current financial resources of the District. Fund financial statements of governmental funds are presented using the current financial resources measurement focus and the modified accrual basis. Under this modified accrual basis of accounting, revenues are recognized when "measurable and available." Measurable means knowing or being able to reasonably estimate the amount. Available means collectible within the current period or within sixty days after year end. Expenditures, including capital outlays, are recorded when the related fund liability is incurred.

Other Financial Statements: The Budgetary Comparison Statement presents the District's originally and finally approved budget compared to actual revenues and expenditures. Actual revenues and expenditures are presented on the District's budgetary basis of accounting, the cash basis of accounting modified to include encumbrances which are commitments to purchase goods and services regardless of whether the related fund liability has been incurred. The District's budget procedures are described below.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

C. Capital Assets and Depreciation

The accounting and reporting treatment applied to the capital assets associated with a fund are determined by its measurement focus. General capital assets are long-lived assets of the District. When purchased, such assets are recorded as expenditures in the governmental fund and capitalized. The valuation basis for general capital assets is historical cost.

Depreciation of capital assets is computed and recorded by the straight-line method. Estimated useful lives are as follows: Buildings, 20 to 40 years; machinery and equipment, 4 to 10 years.

D. Budgets

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

- 1. Approximately one year before a fiscal year begins, the agency prepares a proposed operating budget for that year. The operating budget includes proposed expenditures and the means of financing them.
- 2. During August, this proposed budget for the fiscal year, commencing the following July, is submitted to the Fiscal Management Board and the Legislative Budget Office. Budget hearings are conducted resulting in recommendations for changes or approval of the request as submitted.
- 3. In January, the proposed budget and any recommendations proposed by the Legislative Budget Commission, are presented to the legislature. The legislature makes any revisions it deems necessary or appropriate. Prior to March 30, the budget is legally enacted through passage of a statute.
- 4. The District is authorized to transfer budgeted amounts between major expenditure classifications on a limited basis subject to approval by the Fiscal Management Board. The final amended budget is used for budget comparison purposes in this report.
- 5. The budget for the General Fund is adopted on a cash basis modified to include encumbrances. Exhibit G compares actual expenditures on the budgetary basis to original and final budgets and reconciles revenues and expenditures for the year from the budgetary basis to a modified accrual basis used in governmental fund financial statements.

E. Compensated Absences

Section 25-3-97, Miss. Code Ann. (1972), authorizes payment for a maximum of 30 days accrued personal leave in a lump sum upon termination of employment. No payment is authorized for accrued major medical leave unless the employee presents medical evidence that his or her physical condition is such that he or she can no longer work in a capacity of state government. The liability for compensated absences reported in the government-wide Statement of Net Assets consists of unpaid, accumulated annual personal leave balances. The District has not classified any of the liability for compensated absences as current due to the immateriality of the amount.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

F. Risk

The District participates in the State of Mississippi Tort Claims Board insurance pool and purchases commercial insurance in order to limit its exposure to risk.

G. Evaluation of Subsequent Events

In preparing these financial statements, the District has evaluated events and transactions for potential recognition or disclosure through the date of the Independent Auditors' Report, which is the date the financial statements were available to be issued.

H. Fund Balance Reporting in Governmental Funds

Nonspendable fund balances reported in the governmental fund balance sheet are associated with assets that are not in spendable form, such as inventories, prepaid items, and the long-term portion of loans and notes receivable, or items that are legally required to be maintained intact.

Spendable fund balances in the governmental fund balance sheet are classified as restricted, committed, assigned or unassigned based upon the extent to which the District is bound to observe constraints imposed on the use of the resources reported in the governmental funds. Restricted fund balances represent amounts that are constrained by external parties, such as creditors, grantors, or contributors, or through constitutional provisions or enabling legislation. Committed fund balances represent amounts that are usable only for specific purposes by formal action of the District's board of directors. Assigned fund balances represent amounts that are intended to be used for specific purposes, but are neither restricted nor committed. Unassigned fund balances represent the residual classification for the District.

I. Pensions

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

J. Postemployment Benefits Other Than Pensions (OPEB)

For purposes of measuring the District's OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the State of Mississippi State and School Employees' Life and Health Insurance Plan (the Plan) and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, the Plan recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for money market investments and participating interest earning investment contracts that have a

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

J. Postemployment Benefits Other Than Pensions (OPEB) - (Continued)

maturity at the time of purchase of one year or less, which are reported at cost.

NOTE 2. PENSION PLAN

A. General Information about the Pension Plan

Plan description

The Public Employee's Retirement System of Mississippi (PERS or the System) was created with the purpose to provide pension benefits for all state and public education employees, sworn officers of the Mississippi Highway Safety Patrol, or other public employees whose employers have elected to participate in the System and elected members of the State Legislature and the President of the Senate. The System administers a cost-sharing, multiple employer defined benefit pension plan as defined in Governmental Accounting Standards Board (GASB) Statement No. 67, *Financial Reporting for Pension Plans*.

Benefits provided

For the cost-sharing plan participating members who are vested and retire at or after age 60 or those who retire regardless of age with at least 30 years of creditable service (25 years of creditable service for employees who became members of PERS before July 1, 2011) are entitled, upon application, to an annual retirement allowance payable monthly for life in an amount equal to 2.00% of their average compensation for each year of creditable service up to and including 30 years (25 years for those who became members of PERS before July 1, 2011), plus 2,50% for each additional year of creditable service with an actuarial reduction in the benefit for each year of creditable service below 30 years or the number of years in age that the member is below 65, whichever is less. Average compensation is the average of the employee's earnings during the four highest compensated years of creditable service. A member may elect a reduced retirement allowance payable for life with a provision that, after death, a beneficiary receives benefits for life or for a specified number of years. Benefits vest upon completion of eight years of membership service (four years of membership service for those who became members of PERS before July 1, 2007). PERS also provides certain death and disability benefits. In the event of death prior to retirement of any member whose spouse and/or children are not entitled to a retirement allowance, the deceased member's accumulated contributions and interest are paid to the designated beneficiary.

Contributions

Pursuant to Miss. Code Ann. § 25-11-123 (1972, as amended), the Board of Trustees of the Public Employees' Retirement System of Mississippi is authorized to set the contribution rates for both employee and employer contributions based on the basis of the liabilities of the retirement system as shown by the actuarial valuation. Effective July 1, 2010 and continuing thereafter until amended by the Board of Trustees of the Public Employees' Retirement System of Mississippi, the employee

NOTE 2. PENSION PLAN – (Continued)

contribution rate was fixed at 9.00 percent of earned compensation. The District's contractually required contribution rate effective July 1, 2019 was 17.4 percent of earned compensation. Contributions to the pension plan from the District were \$ 159,262 for the year ended June 30, 2023.

B. <u>Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows</u> of Resources Related to Pensions

At June 30, 2023, the District reported a liability of \$ 2,543,726 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportion of the net pension liability was based on the ratio of the District's actual contribution to the System's total actual contributions as of and for the System's fiscal year ended June 30, 2022. At June 30, 2022, the District's proportion was 0.012358%, which was an increase of .0001564% from its proportion measured as of June 30, 2021.

For the year ended June 30, 2023, the District recognized pension expense of \$ 233,217. At June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of		Deferred Inflows of			
	Re	sources	R	lesou	rces	
Differences between expected and actual experience	\$ =	36,017	\$			
Changes in assumptions		87,978				
Net difference between projected and actual earnings on						
pension plan investments		133,609				
Changes in proportion and differences between District						
contributions and proportionate share of contributions		290,147				
District contributions subsequent to the measurement date	11	159,263			-	
	\$	707,014	\$		eta,	

Deferred outflows of resources related to pensions resulting from the District's contributions subsequent to the measurement date will be recognized as a reduction of net pension liability in the following fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Years en	ded June 30,			
	2024		\$	158,442
	2025			137,207
	2026	_1≝ ⊛0		57,286
	2027			194,815
	2028			200
	Thereafter		_	
			\$	547,750

NOTE 2. PENSION PLAN - (Continued)

Actuarial assumptions

The total pension liability was determined by an actuarial valuation as of June 30, 2021 and a measurement date determined of June 30, 2022 using standard rollforward techniques, using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.40%
Salary increases	2.65% - 17.90%, average, including inflation
Investment rate of return	7.55%, net of pension plan investment expense, including inflation

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

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

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

The target asset allocation and best estimates of arithmetic real rates of return for each major asset class as of June 30, 2022, are summarized in the following table:

	Asset Class	*	 Target Allocation	Expected Real Rate of Return				
Domestic equity				27.00	%		4.60	%
International equity				22.00			4.50	
Global equity				12.00			4.80	
Fixed Income				20.00			(0.25)	
Real estate				10.00			3.75	
Private equity				8.00			6.00	
Cash equivalents				1.00			(1.00)	
				100.00	%			÷.,

NOTE 2. PENSION PLAN – (Continued)

Discount rate

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

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

		Current	
	1%	Discount	1%
	Decrease	Rate	Increase
District's proportionate share of			
the net pension liability	\$ 3,319,822	\$ 2,543,726	\$ 1,903,874

Pension plan fiduciary net position

Detailed information about the pension plan's fiduciary net position is available in the separately issued PERS financial report, which can be obtained at www.pers.ms.gov.

NOTE 3. OTHER POSTEMPLOYMENT BENEFITS (OPEB)

A. General Information about the OPEB Plan

Plan description

The State administers the OPEB Plan, a cost-sharing multiple-employer defined benefit OPEB plan, for units of state government, political subdivisions, community colleges and school districts. Plan assets may be used to pay the benefits of the employees and retirees of any employer that participates in the OPEB Plan.

The State and School Employees' Life and Health Insurance Plan, which includes OPEB benefits and is amended annually by the Board, is authorized by Section 25-15-3 et seq., Mississippi Code Ann. (1972). The Board administers the OPEB Plan. The Plan is self-insured and is financed through premiums collected from employers, employees, retirees, and COBRA participants. The Plan is maintained solely for the benefit of eligible employees, dependents and retirees. The Plan is a fund of the State of Mississippi (the State).

NOTE 3. OTHER POSTEMPLOYMENT BENEFITS (OPEB) - (Continued)

The 14-member board, which administers the Plan, is comprised of the Chairman of the Workers' Compensation Commission; the State Personnel Director; the Commissioner of Insurance; the Commissioner of Higher Education; the State Superintendent of Public Education; the Executive Director of the Department of Finance and Administration; the Executive Director of the Mississippi Community College Board; the Executive Director of the Public Employees Retirement System; two appointees of the Governor; the Chairman of the Senate Insurance Committee, or his designee; the Chairman of the House of Representatives Insurance Committee, or his designee; the Chairman of the Senate Appropriations Committee, or his designee. The Board has a fiduciary responsibility to manage the funds of the Plan. The Plan maintains a budget approved by the Board.

The Plan provides for Other Postemployment Benefits (OPEB) as a multiple-employer defined benefit OPEB plan for units of state government, political subdivisions, community colleges and school districts. A trust was created June 28, 2018 for the OPEB Plan and, the Plan is considered a cost-sharing multiple-employer defined benefit OPEB plan. Benefits of the OPEB Plan consist of an implicit rate subsidy, which is essentially the difference between claims cost and premiums received for retirees.

Employees' premiums are funded primarily by their employers. Retirees must pay their own premiums, as do active employees for spouse and dependent medical coverage. The Board has the sole authority for setting life and health insurance premiums for the Plan.

Benefits provided

Per Section 12-15-15 (10) Mississippi Code Ann. (1972), a retired employee electing to purchase retiree life and health insurance will have the full cost of such insurance premium deducted monthly from his state retirement plan check or direct billed for the cost of the premium if the retirement check is insufficient to pay for the premium. If the Board determines actuarially that the premium paid by the participating retirees adversely affects the overall cost of the Plan to the State, then the Board may impose a premium surcharge, not to exceed 15%, upon such participating retired employees who are under the age for Medicare eligibility and who are initially employed before January 1, 2006. For participating retired employees who are under the age for Medicare eligibility and who are initially employed before January 1, 2006, the Board may impose a premium surcharge in an amount the Board determines actuarially to cover the full cost of insurance. The Board imposes a surcharge by charging Horizon retirees higher premiums than legacy retirees.

Pursuant to the authority granted by Mississippi Statute, the Board has the authority to establish and change premium rates for the participants, employers and other contributing entities. An outside consulting actuary advises the Board regarding changes in premium rates. If premium rates are changed, they generally become effective at the beginning of the next calendar year or next fiscal year.

Plan participants are not subject to supplemental assessment in the event of a premium deficiency. At the time of premium payment, the risk of loss due to incurred benefit costs is transferred from the participant to the Plan. If the assets of the Plan were to be exhausted, participants would not be responsible for the Plan's liabilities.

NOTE 3. OTHER POSTEMPLOYMENT BENEFITS (OPEB) - (Continued)

Contributions

The Board has the sole authority for setting life and health insurance premiums for the Plan. The required premiums vary based on the plan selected and the type of participant. Employers pay no premiums for retirees while employees' premiums are funded primarily by their employer. Contributions to the OPEB plan from the District were \$ 64,350 for the year ended June 30, 2023.

B. <u>OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of</u> Resources related to OPEB

At June 30, 2023, the District reported a liability of \$ 70,856 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2022, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date. The basis for the District's proportion is determined by comparing the employer's average monthly employees participating in the Plan with the total average employees participating in the Plan in the fiscal year of all employers. This allocation was utilized because the level of premiums contributed by each employee is the same for any employee regardless of plan participation elections made by an employee. At the measurement date of June 30, 2022, the District's proportion was .0143839 percent. This was a decrease of .0002491 percent from the proportionate share as of the measurement date of June 30, 2021.

For the year ended June 30, 2023, the District recognized OPEB surplus of \$ 9,664. At June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Out	Deferred Outflows of Resources		Deferred Inflows of Resources	
Differences between expected and actual experience	\$	59	\$	30,698	
Changes in assumptions	3	11,051		6,560	
Net difference between projected and actual earnings on					
OPEB plan investments		5		÷	
Changes in proportion and differences between District					
contributions and proportionate share of contributions		20,581		4,718	
District implicit rate subsidy subsequent to the measurement date		3,733			
	\$	35,429	\$	41,976	

\$ 3,733 reported as deferred outflows of resources related to OPEB resulting from District contributions subsequent to the measurement date will be recognized as a reduction to the net OPEB liability in the following fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

NOTE 3. OTHER POSTEMPLOYMENT BENEFITS (OPEB) - (Continued)

Years ended June 30,		
2024	\$	(4,074)
2025		(1,904)
2026		(2,691)
2027		(2,272)
2028		470
Thereafter	-	191
	\$	(10,280)

Actuarial assumptions

The total OPEB liability in the June 30, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.40 percent
Salary increases, including wage inflation	2.65-17.90 percent
Long-term expected rate of return	4.50 percent
Municipal Bond Index Rate	
Measurement Date	3.37 percent
Year fiduciary net position is projected to be	
depleted	
Measurement Date	3.37 percent
Health Care Cost Trends	
Health care cost trend rates	7.00 percent decreasing to 4.50 percent by 2029

Mortality rates for service retirees were based on the PubS.H-2010(B) Retiree Table with the following adjustments: For males, 95% of male rates up to age 60, 110% for ages 61 to 75, and 101% for ages above 77. For females, 84% of the female rates up to age 72 and 100% for ages above 76. Mortality rates for disability retirees were based on the PubG.H-2021 Disabled Table adjusted 134% for males and 121% for females. Mortality rates for Contingent Annuitants were based on the PubS.H-2010(B) Contingent Annuitant Table, adjusted 97% for males and 110% for females. Mortality rates will be projected generationally using the MP-2020 projection scale to account for future improvements in life expectancy.

The demographic actuarial assumptions used in the June 30, 2022 valuation were based on the results of an actuarial experience study dated April 20, 2021.

The remaining actuarial assumptions (e.g., initial per capita costs, health care cost trends, rate of plan participation, rates of plan election, etc.) used in the June 30, 2022 valuation were based on a review of

NOTE 3. OTHER POSTEMPLOYMENT BENEFITS (OPEB) - (Continued)

recent plan experience done concurrently with the June 30, 2022 valuation.

Discount rate

The discount rate used to measure the total OPEB liability at June 30, 2022 was based on an average of the Bond Buyer General Obligation 20-year Municipal Bond Index Rates during the month of June published at the end of each week by the Bond Buyer.

Long-term expected rate of return

The long-term investment rate of return, net of OPEB Plan investment expense, including inflation, was 4.50 percent.

Sensitivity of the District's proportionate share of the net OPEB liability to changes in the discount rate

The following presents the District's proportionate share of the net OPEB liability, as well as what the District's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current discount rate:

		Current	
a	1%	Discount	1%
	Decrease	Rate	Increase
Net OPEB liability	\$ 78,057	\$ 70,856	\$ 64,671

Sensitivity of the District's proportionate share of the net OPEB liability to changes in the healthcare cost trend rates

The following presents the District's proportionate share of the net OPEB liability, as well as what the District's proportionate share of the net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percentage point lower or 1 percentage point higher than the current healthcare cost trend rates:

				Current		
		1%	× ., 1	Discount		1%
	D	ecrease	-	Rate	I	ncrease
Net OPEB liability	\$	65,927	\$	70,856	\$	76,404
OPEB plan fiduciary net position						

OPEB plan liduciary net position

Detailed information about the OPEB plan's fiduciary net position for June 30, 2022 and going forward will be available in separately issued financial reports available on the Mississippi Department of Finance and Administration's website.

NOTE 4. CHANGES IN NONCURRENT LIABILITIES

Noncurrent liabilities (excluding the pension liability described in Note 2 and OPEB liability described in Note 3) consisted entirely of accrued compensated absences which increased by \$ 14,492 compared to the July 1, 2022, balance of \$ 106,065.

NOTE 5. COMMITMENTS AND COMMITTED FUND BALANCE

Projects of a Local Nature

In accordance with House Bill No. 179 enacted by the Mississippi Legislature in 1962, the District receives ad valorem taxes from each participating county. The District is obligated to spend for projects of a local nature in each participating county an amount based on that county's 1965 ad valorem tax assessment. Also, in 2010 and 2011, the District was repaid for bonds redeemed on behalf of Yellow Creek Port Authority. The District's Board of Directors voted to commit these funds to be added to projects of a local nature. In addition, the District's Board of Directors have voluntarily voted to commit an additional \$ 3,100,000 to these funds over the course of time. The Projects are to be financed out of ad valorem taxes of the participating counties during the period they are members of the District. The total of these commitments by the District's Board of Directors of \$ 2,415,418 is included in committed fund balances in the balance sheet-governmental funds.

The District has entered into several agreements with the Natural Resource Conservation Service to share 25% of the cost of certain emergency watershed projects. The District's share of the cost may be either a cash or in-kind contribution. The District intends to use its maintenance personnel and equipment as its share of the cost.

In addition to the above commitments, the District is obligated by resolutions to maintain the tributaries of the Tombigbee River that are improved by the United States Army Corps of Engineers.

NOTE 6. CAPITAL ASSETS

The following is a summary of changes in capital assets:

	BALANCE JULY 1, 2022 INCREASES DECREAS		DECREASES	BALANCE JUNE 30, 2023	
Assets not being depreciated:					
Land	\$ 929,831	\$ -	\$ 373,144	\$ 556,687	
	929,831	-	373,144	556,687	
Other capital assets:					
Buildings and improvements	1,012,894	5 - 0		1,012,894	
Machinery and equipment	5,150,166	231,857	751,628	4,630,395	
	6,163,060	231,857	751,628	5,643,289	
Accumulated depreciation:					
Buildings and improvements	472,083	32,421	-	504,504	
Machinery and equipment	3,843,676	274,087	751,628	3,366,135	
× 1.5	4,315,759	306,508	751,628	3,870,639	
Net other capital assets	1,847,301	(74,651)	<u> </u>	1,772,650	
Net capital assets	\$ 2,777,132	\$ (74,651)	\$ 373,144	\$ 2,329,337	

NOTE 7. CASH AND INVESTMENTS

The District's deposits and investments, as listed below, at June 30, 2023 were entirely covered by federal depository insurance or by collateral through the statewide collateral pool administered by the State Treasurer.

State law authorizes the District to invest in obligations of the U. S. Treasury and U. S. Agencies; obligations of the Tennessee Valley Authority; obligations of the State of Mississippi and its agencies, municipalities or political subdivisions; obligations of any state or its divisions that are rated "A" or better; and certain surety bonds.

Since the District was invested in interest-bearing accounts at June 30, 2023, the investments' carrying values approximate their fair values. Amounts on deposit at June 30, 2023 are as follows:

			AMOUNT
Cash:			
Petty cash fund			\$ 200
Checking account (before of	leducting outstanding checks)		45,983
Special funds account			5,161,116
Money market	1 × 1		4,795,058
			\$ 10,002,357
Investments:			
Certificates of deposit		0	¢

SUPPORTING SCHEDULES

SCHEDULE OF SURETY BONDS

June 30, 2023

	June 30, 2023			
NAME AND POSITION	SURETY	SERIAL NUMBER	AMOUNT	
Directors:				
Brad Stevens, President	Western Surety	18117508	\$ 20,00)0
Jack Savely, Vice President	Western Surety	18117508	,	
Dr. L. J. Goodgame, Secretary	Western Surety	18117508		
Tim Rakestraw, Treasurer	Western Surety	18117508	,	
,	Travelers Casualty & Surety		,	
Joe Duncan	Western Surety	18117508		
Sandy Mitchell	Western Surety	18117508	-	
Fredrick Bowen	Western Surety	18117508	\$ 20,00)0
Rayburn Parks	Western Surety	18117508	\$ 20,00)0
Paul Vickers	Western Surety	18117508	\$ 20,00)0
Lannie Wallace	Western Surety	18117508	\$ 20,00	00
Thomas Guin	Western Surety	18117508	\$ 20,00	00
James Granger	Western Surety	18117508	\$ 20,00	00
Michael Dudley	Western Surety	18117508	\$ 20,00	00
Hal Swann	Western Surety	18117508	\$ 20,00	00
Jacob Beane	Western Surety	18117508	\$ 20,00	00
Joe Brooks	Western Surety	18117508	\$ 20,00	00
Brenda Willis	Western Surety	18117508	\$ 20,00	00
Peggy Jolly	Western Surety	18117508	\$ 20,00	00
Julian Chancellor	Western Surety	18117508	\$ 20,00	00
David Kennard	Western Surety	18117508	\$ 20,00	00
William Hilbun	Western Surety	18117508	\$ 20,00	00
Keith Herring	Western Surety	18117508	\$ 20,00	00
Mike Huddleston	Western Surety	18117508	\$ 20,00	00
Jason McKay	Western Surety	18117508	\$ 20,00	00
Ken Cooley	Western Surety	18117508	\$ 20,00	0
Michael Montgomery	Western Surety	18117508	\$ 20,00	0
Katie Clark	Western Surety	18117508	\$ 20,00	0
T.J. Adams	Western Surety	18117508	\$ 20,00	0
Richard M. Whitfield	Western Surety	18117508	\$ 20,00	0
Ben Vanderford	Western Surety	18117508	\$ 20,00	0
Lyndsey Henley	Western Surety	18117508	\$ 20,00	0
Chad Masley	Western Surety	18117508	\$ 20,00	0
Employees:				
Drew Robertson, Executive Director	Western Surety	18117508	\$ 20,00	0
	Travelers Casualty & Surety	106928596	\$ 5,00	0
All other employees	Western Surety	18117508	\$ 20,00	0

CASH BASIS SCHEDULE OF PER DIEM AND TRAVEL PAID TO BOARD MEMBERS

Year ended June 30, 2023

ЛЕ		PER	DIEM		TRAVEL	T(DTAL
T. J. Adams		\$	160	\$	156	\$	316
Jacob Beane		Ψ	120	Ψ	1,393	Ŷ	1,513
Fredrick Bowen			160		1,355		330
Joe Brooks			960		3,176		4,136
Jullian W. Chancellor, Jr.			40		46		86
Katie Clark			120		198		318
Kenneth S. Cooley			160		344		504
Michael Dudley			600		1,627		2,227
Joe Duncan			160		300		460
Dr. L. J. Goodgame			1,520		7,325		8,845
James E. Granger			880		5,803		6,683
Thomas Guin			160		121		281
Lyndsey Henley							-
Keith Herring			240		956		1,196
William Hilbun			-		-		.,
Mike Huddleston			440		2,352		2,792
Peggy Jolly			480		1,137		1,617
David Kennard			400		2,024		2,424
Jason McKay			80		59		139
Chad Masley			-		-		9
Sandy Mitchell			200		302		502
Michael Montgomery			320		1,578		1,898
Rayburn Parks			200		252		452
Tim Rakestraw			400		270		670
Jack Savely			1,040		4,670		5,710
Brad Stevens		· .	640		2,108		2,748
Howell E. Swann, Jr.			360		249		609
Ben Vanderford	*		2		1		
Paul Vickers			440		2,209		2,649
Steve Wallace			120		-		120
Richard M. Whitfield			200		26		226
Brenda Willis		×	440	1	1,701		2,141
		\$	11,040	\$	40,552	\$	51,592

SCHEDULE OF CHANGES IN LAND AND OTHER PROJECT COSTS

Year ended June 30, 2023

	BALANCE 6/30/2022	NET INCREASE (DECREASE)	BALANCE 6/30/2023
PROJECTS OF A LOCAL NATURE:			
Alcorn County	\$ 822,321	\$ -	\$ 822,321
Chickasaw County	506,383	75,176	581,559
Clay County	681,054	69,015	750,069
Itawamba County	404,177	24,116	428,293
Kemper County	379,319	· · ·	379,319
Lee County	1,763,401	31,426	1,794,827
Lowndes County	1,839,776	23,652	1,863,428
Monroe County	1,298,436	5 . D . H	1,298,436
Noxubee County	479,699	72,419	552,118
Pontotoc County	523,965	37,712	561,677
Prentiss County	464,260	e	464,260
Tishomingo County	436,181		436,181
Total projects of a local nature	9,598,972	333,516	9,932,488
DISTRICT PROJECTS:			
Alcorn County	1,030,611	111,586	1,142,197
Chickasaw County	1,458,111	34,718	1,492,829
Clay County	1,079,963	82,264	1,162,227
Itawamba County	2,047,059	179,468	2,226,527
Kemper County	763,852	27,890	791,742
Lee County	2,354,295	36,363	2,390,658
Lowndes County	2,123,894	22,441	2,146,335
Monroe County	936,186	314,757	1,250,943
Noxubee County	510,628	36,312	546,940
Oktibbeha County	15,282	22,482	37,764
Pontotoc County	989,483	51,573	1,041,056
Prentiss County	969,867	10,584	980,451
Tishomingo County	948,976	58,920	1,007,896
Non-designated expenditures	3,831,851	36,128	3,867,979
Total district projects	19,060,058	1,025,486	20,085,544
Items reclassified as buildings, land and equipment	(1,333,036)		(1,333,036)
Totals	<u>\$ 27,325,994</u>	<u>\$ 1,359,002</u>	<u>\$ 28,684,996</u>

SCHEDULE OF TAX REVENUE FROM MEMBER COUNTIES

Year ended June 30, 2023

		e)	2	INCREASE /	
	а <mark>з "</mark> и"	ŝ.	CASH BASIS	(DECREASE) IN RECEIVABLE	ACCRUAL BASIS
Alcom County		\$	110,642	\$ (35)	\$ 110,607
Chickasaw County			107,236	465	107,701
Clay County			129,642	1,667	131,309
Itawamba County		÷	39,609	 5	39,609
Kemper County			41,840	1 70	41,840
Lee County			284,478	(366)	284,112
Lowndes County		÷.	373,403	99	373,502
Monroe County			202,181	1,409	203,590
Noxubee County			46,876	(2,484)	44,392
Oktibbeha County		- 1 E	149,047	(1,715)	147,332
Pontotoc County			186,015	3,599	189,614
Prentiss County			71,785	49	71,834
Tishomingo County			185,440	788	186,228
Total		\$	1,928,194	\$ 3,476	<u>\$ 1,931,670</u>

STATUS OF FUNDS FOR PROJECTS OF A LOCAL NATURE

		June	30, 2023			12				
	С	OTAL FUNDS OMMITTED THROUGH 6/30/2022	COMN AND ADJ YEAF	TIONAL AITMENT IUSTMENTS ENDED 0/2023	Т	TOTAL ISBURSED HROUGH 6/30/2023	TOTAL TO BE DISBURSED			
Alcorn County	\$	939,085	\$	(33)	\$	822,321	\$	116,731		
Chickasaw County		621,107		(17)		581,559		39,531		
Clay County		870,255		12		750,069		120,198		
Itawamba County		486,736		8		428,293		58,451		
Kemper County		511,976		11		379,319		132,668		
Lee County		2,332,829		(57)	84	1,794,827		537,945		
Lowndes County		2,501,080		(34)		1,863,428		637,618		
Monroe County		1,675,420		41		1,298,436		377,025		
Noxubee County		555,831		2,010		552,118		5,723		
Oktibbeha County		3,723		28		H.		3,751		
Pontotoc County		703,769		24		561,677		142,116		
Prentiss County		565,885		(1)		464,260		101,624		
Tishomingo County		578,212		6		436,181	-	142,037		
	\$	12,345,908	\$	1,998	\$	9,932,488	\$	2,415,418		

SCHEDULE OF REQUIRED SUPPLEMENTARY INFORMATION-PENSIONS

Last 10 Fiscal Years*

		-		Schedule o	f th	e District's	Pro	portionate S	Sha	re of the Net	P	ension Liabil	ity						1	
	_	2023	_	2022	_	2021	_	2020	_	2019		2018		2017	1	2016	_	2015	_	2014
District's proportion of the net pension liability		0.012%		0.011%		0.011%		0.011%		0.010%		0.010%		0.010%		0.010%		0,011%		0.011%
District's porportionate share of the net pension liability	\$	2,543,726	\$	1,595,400	\$	2,199,358	\$	1,935,997	\$	1,601,256	\$	1,690,932	\$	1,706,226	\$	1,617,064	\$	1,340,661	\$	1,533,159
District's covered-employee payroll	\$	915,044	\$	850,639	\$	717,693	\$	756,519	\$	716,717	\$	614,750	\$	652,528	\$	611,061	\$	653,533	\$	674,904
District's proportionate share of the netpension liability percentage of its covered employee payroll		277.99%		187.55%		306.45%		255.91%		223.42%		275.06%		261.48%		264.63%		205.14%		227.17%
Plan fiduciary net position as a per- centage of the total pension liability		70.44%		70.44%		58.97%		61.59%		62.54%		61.49%		57.47%		61.70%		67.21%		61.02%

*-The amounts presented for each fiscal year were determined as of 6/30

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-	2.		÷.,	Schedule	of D	istrict Con	trib	utions - PE	RS		_			*ž			_	
	2023	2022	_	2021		2020	-	2019	_	2018	_	2017	_	2016		2015	_	2014
Contractually required contribution	\$ 159,262	\$ 148,036	\$	124,879	\$	131,635	\$	112,882	\$	96,823	\$	102,773	\$	96,243	\$	102,931	\$	106,297
Contributions in relation to the contractually required contribution	 (159,262)	 (148,036)	_	(124,879)	_	(131,635)	_	(112,882)	_	(96,823)	-	(102,773)	_	(96,243)	_	(102,931)	_	(106,297)
Contribution deficiency (excess)	\$ 	\$ -	\$		\$	141	\$		\$	-	\$	-	\$		\$		\$	· •
District's covered-employee payroll	\$ 915,044	\$ 850,639	\$	717,693	\$	756,519	\$	716,717	\$	614,750	\$	652,528	\$	611,061	\$	653,533	\$	674,904
Contributions as a percentage of covered employee payroll	17.40%	17.40%		17.40%		17.40%		15.75%		15.75%		15.75%		15.75%		15.75%		15.75%

The accompanying notes to required supplementary information are an integral part of these schedules.

SCHEDULE OF REQUIRED SUPPLEMENTARY INFORMATION-OPEB

Last 7 Fiscal Years*

Schedule of the District's Proportionate Share of the Net OPEB Liability

		2023	 2022	 2021		2020	_	2019	 2018	 2017
District's proportion of the net OPEB liability		0.014%	0.012%	0.012%		0.012%		0.011%	0.012%	0.012%
District's porportionate share of the net OPEB liability	\$	70,856	\$ 76,558	\$ 95,770	\$	102,057	\$	84,514	\$ 95,891	\$ 101,078
District's covered-employee payroll	\$	915,044	\$ 850,639	\$ 717,693	\$	756,519	\$	716,717	\$ 614,750	\$ 652,528
District's proportionate share of the net OPEB liabil as a percentage of its covered-employee payroll	lity	7.74%	9.00%	13.34%	1	13.49%		11.79%	15.60%	15.49%
Plan fiduciary net position as a percentage of the total pension liability		0.16%	0.16%	0.13%		0.12%		0.13%	0.00%	0.00%

*-The amounts presented for each fiscal year were determined as of 6/30

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	S	Schedule of	f Di	strict Cont	trib	utions - Ol	PEF	3						·
	×	2023	-	2022	_	2021	10	2020	_	2019	<u>, 1</u> 2	2018	_	2017
Contractually required contribution	\$	64,350	\$	66,871	\$	62,755	\$	62,924	\$	62,847	\$	51,601	\$	57,767
Contributions in relation to the contractually required contribution		(64,350)	i i	(66,871)		(62,755)	1	(62,924)		(62,847)	_	(51,601)		(57,767)
Contribution deficiency (excess)	\$		\$		\$		\$		\$	х _	\$		\$	-
District's covered-employee payroll	\$	915,044	\$	850,639	\$	717,693	\$	756,519	\$	716,717	\$	614,750	\$	652,528
Contributions as a percentage of covered- employee payroll		7.03%		7.86%		8.74%		8.32%		8.77%		8.39%		8.85%

The accompanying notes to required supplementary information are an integral part of these schedules.

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

June 30, 2023

NOTE 1. PENSION SCHEDULES

CHANGES IN BENEFIT TERMS

- 2016
 - Effective July 1, 2016, the interest rate on employee contributions shall be calculated based on the money market rate as published by the Wall Street Journal on December 31 of each preceding year with a minimum rate of one percent and a maximum rate of five percent.

CHANGES IN ASSUMPTIONS

- 2015
 - The expectation of retired life mortality was changed to the RP-2014 Healthy Annuitant Blue Collar Table projected to 2016 using Scale BB rather than the RP-2000 Mortality Table, which was used prior to 2015.
 - The expectation of disabled mortality was changed to the RP-2014 Disabled Retiree Table, rather than the RP-2000 Disabled Mortality Table, which was used prior to 2015.
 - Withdrawal rates, pre-retirement mortality rates, disability rates and service retirement rates were also adjusted to more closely reflect actual experience.
 - Assumed rates of salary increase were adjusted to more closely reflect actual and anticipated experience.
 - The price inflation and investment rate of return assumptions were changed from 3.50% to 3.00% and 8.00% to 7.75%, respectively.
- 2016
 - The assumed rate of interest credited to employee contributions was changed from 3.50% to 2.00%.
- 2017
 - The expectation of retired life mortality was changed to the RP-2014 Healthy Annuitant Blue Collar Mortality Table projected with Scale BB to 2022. Small adjustments were also made to the Mortality Table for disabled lives.
 - The wage inflation assumption was reduced from 3.75% to 3.25%.
 - Withdrawal rates, pre-retirement mortality rates, disability rates and service retirement rates were also adjusted to more closely reflect actual experience.
 - The percentage of active member disabilities assumed to be in the line of duty was increased from 6% to 7%.
- **2019**
 - The expectations of retire life mortality was changed to the PubS.H-2021(B) Retiree Table with the following adjustments:
 - For males, 112% of male rates from ages 18 to 75 scaled down to 105% for ages 80 to 119.
 - For females, 85% of the female rates from ages 18 to 65 scaled up to 102% for ages 75 to 119.
 - Projection scale MP-2018 will be used to project future improvements in life expectancy generationally.
 - The expectation of disabled mortality was changed to PubT.H-2010 Disabled Retiree Table for disabled retirees with the following adjustments:
 - For males, 137% of male rates at all ages.
 - For females, 115% of female rates at all ages

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

June 30, 2023

- Projection scale MP-2018 will be used to project future improvements in life expectancy generationally.
- The price inflation assumption was reduced from 3.00% to 2.75%
- The wage inflation assumption was reduced from 3.25% to 3.00%
- Withdrawal rates, pre-retirement mortality rates, and service retirement rates were also adjusted to more closely reflect actual experience.
- The percentage of active member disabilities assumed to be in the line of duty was increased from 7% to 9%.

• 2021

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

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

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

- For males, 134% of male rates at all ages.
- For females, 121% of female rates at all ages.
- Projection scale MP-2020 will be used to project future improvements in life expectancy generationally.
- The expectation of contingent annuitant mortality was based on the PubS.H-2010(B) Contingent Annuitant Table with the following adjustments:
 - For males, 97% of male rates at all ages.
 - For females, 110% of female rates at all ages.
 - Projection scale MP-2020 will be used to project future improvements in life expectancy generationally.
- The price inflation assumption was reduced from 2.75% to 2.40%.
- The wage inflation assumption was reduced from 3.00% to 2.65%.
- o The investment rate of return assumption was changed from 7.75% to 7.55%.
- The assumed load for administrative expenses was increased from 0.25% to 0.28% of payroll.
- Withdrawal rates, pre-retirement mortality rates, disability rates and service retirement rates were also adjusted to reflect actual experience more closely.
- The percentage of active member disabilities assumed to be in the line of duty was increased from 9% to 12%.
- The percentage of active member deaths assumed to be in in the line of duty was decrease from 6% to 4%.

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION – (Continued) NOTE 1. PENSION SCHEDULES – (Continued)

<u>CHANGES IN SIZE OR COMPOSITION OF THE POPULATION COVERED BY THE BENEFIT TERMS</u> None identified during periods presented in the required supplementary information.

METHOD AND ASSUMPTIONS USED IN CALCULATIONS OF ACTUARIALLY DETERMINED CONTRIBUTIONS

The actuarially determined contribution rates in the schedule of employer contributions are calculated as of June 30, two years prior to the end of the fiscal year in which contributions are reported (June 30, 2020 valuation for the June 30, 2022 fiscal year end). The following actuarial methods and assumptions were used to determined the most recent contribution rate reported in that schedule:

Actuarial cost method Amortization method Remaining amortization period Asset valuation method Price inflation Salary increase Investment rate of return Entry age Level percentage of payroll, open 27.7 years 5-year smoothed market

2.75 percent3.00 percent to 18.25 percent, including inflation7.75 percent, net of pension plan investment expense, including inflation

NOTE 2. OPEB SCHEDULES

CHANGES IN BENEFIT TERMS

2020

Ö

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

2021

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

- 2022
 - The schedule of monthly retiree contributions was increased as of January 1, 2023.

CHANGES OF ACTUARIAL ASSUMPTIONS AND METHODS

• 2017

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

- 2018
 - The discount rate was changed form 3.56% for the prior Measurement Date to 3.89% for the current Measurement Date.
- 2019
 - The discount rate was changed from 3.89% for the prior Measurement Date to 3.50% to the current Measurement Date.

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION – (Continued)

NOTE 2. OPEB SCHEDULES – (Continued)

- 2020
 - The SEIR was changed from 3.50% for the prior Measurement Date to 2.19% for the current Measurement Date.
- 2021
 - The discount rate was changed from 2.19% for the prior measurement date to 2.13% for the current measurement date.
 - The expectation of retired life mortality was changed to the PubS.H-2010(B) Retiree Table with the following adjustments:
 - For males, 95% of male rates up to age 60, 110% for ages 61 to 75, and 101% for ages above 77. For females, 84% of female rates up to age 72, 100% for ages above 76.
 - Projection scale MP-2020 will be used to project future improvements in life expectancy generationally.
 - The expectation of disabled mortality was changed to PubG.H-2010 Disabled Table for disabled retirees with the following adjustments:
 - For males, 134% of male rates at all ages. For females, 121% of female rates at all ages.
 - Projection scale MP-2020 will be used to project future improvements in life expectancy generationally.

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

- For males, 97% of male rates at all ages.
- For females, 110% of female rates at all ages.
- Projection scale MP-2020 will be used to project future improvements in life expectancy generationally.
- The price inflation assumption was reduced from 2.75% to 2.40%. The wage inflation assumption was reduced from 3.00% to 2.65%. Withdrawal rates, pre-retirement mortality rates, disability rates and service retirement rates were also adjusted to reflect actual experience more closely.
- 2022
 - The discount rate was changed from 2.13% from the prior measurement date to 3.37% from the current measurement date.

METHODS AND ASSUMPTIONS USED IN CALCULATIONS OF ACTUARIALLY DETERMINED CONTRIBUTIONS

The following actuarial methods and assumptions (from the June 30, 2021 actuarial valuation) were used to determine contribution rates reported for the year ending June 30, 2022:

Actuarial cost method	Entry age
Amortization method	Level dollar
Amortization period	30 years, open
Asset valuation method	Market Value of Assets
• Price inflation	2.75%
• Salary increases, including wage inflation	3.00% to 18.25%
• Initial health care cost trend rates	
	6 500/

• Medicare Supplement Claims-pre Medicare 6.50%

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION – (Continued)

NOTE 2. OPEB SCHEDULES – (Continued)

•	Ultimate health care cost trend rates	
	o Medicare Supplement Claims-pre Medicare	4.75%
•	Year of ultimate trend rates	
	o Medicare Supplement Claims-pre Medicare	2030
•	Long term investment rate of return, net of pension	

ong term investment rate of return, net of pension Plan investment expense, including price inflation 2.13%



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

Board of Directors Tombigbee River Valley Water Management District Tupelo, Mississippi

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Tombigbee River Valley Water Management District (the District), a component unit of the State of Mississippi, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise Tombigbee River Valley Water Management District's basic financial statements, and have issued our report thereon dated September 27, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and responses, we identified certain deficiencies in internal control that we consider to be material weaknesses.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiency described in the accompanying schedule of findings and responses as item 2023-001 to be a material weakness.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's basic financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and responses as item 2023-002.

Tombigbee River Valley Water Management District's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the District's response to the findings identified in our audit and described in the accompanying schedule of findings and responses. The District's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

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

Nail Mc Kinney Professional Associations

Amory, Mississippi September 27, 2023

SCHEDULE OF FINDINGS AND RESPONSES

Year ended June 30, 2023

MATERIAL WEAKNESS IN INTERNAL CONTROL OVER FINANCIAL REPORTING

Finding 2023-001

No accounting or reconciliation of the "special funds" money market account.

Condition: Due to obtaining favorable interest rates, the District transferred the balance of its certificate of deposits to a "special funds" money market account. There was no accounting for the transfer and subsequent activity including interest nor was it reconciled to bank statements.

Criteria: An entity should account for all transactions for all accounts and month end reconciliations performed.

Cause: The District has typically held excess funds in certificates of deposit and recorded interest with audit adjusting entries or upon maturity of the account. This method typically doesn't result in the possibility of any substantial amount of unrecorded transactions as any funds added or removed would most likely flow through the operating account. The District intended to use the same method for the new "special funds" account. Also, the District had not been receiving monthly statements on this account as it does for the operating account

Effect: The special account is a money market account, and the District has the ability to process transactions through this account. Unrecorded transactions could result in material misstatements if undetected by routine reconciliation procedures.

Recommendation: Procedures should be in place for all bank accounts to be reconciled monthly to bank statements, including any money market accounts.

Response: Management acknowledges the finding and will implement procedures to account for transactions in the money market accounts and reconcile each month going forward.

COMPLIANCE AND OTHER MATTERS

Finding 2023-002

Compliance with Mississippi laws and regulations related to capital expenditure bid requirements and purchasing items under state contract was not followed in regard to a purchase of equipment.

Condition: The District purchased equipment that was greater than \$75,000. There was no advertisement for bids or reverse auction on this purchase nor was there a valid state contract number covering this purchase.

Criteria: Mississippi law requires that all expenditures over \$75,000 be either covered under a state negotiated contract, bids to be advertised over a period of time, or a reverse auction.

Cause: The District received two quotes for this purchase, both indicating it was covered under state contract through Sourcewell. During the audit it was discovered that contracts through Sourcewell were not being honored by the State any longer, unbeknownst to the dealers or the District. The purchase was

SCHEDULE OF FINDINGS AND RESPONSES

Year ended June 30, 2023

made using the lower of the two dealer quotes which both were thought to be covered by state negotiated contract.

Effect: A purchase was made that did not comply with Mississippi purchasing laws.

Recommendation: The District should go online and/or contact DFA to verify all contracts quoted by dealers when making any purchase that are over purchasing thresholds.

Response: The District management agrees with the finding and will implement the recommendation going forward.



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To the Board of Directors and Drew Robertson, Executive Director of Tombigbee River Valley Water Management District

In planning and performing our audit of the financial statements of Tombigbee River Valley Water Management District as of and for the year ended June 30, 2023, in accordance with auditing standards generally accepted in the United States of America, we considered Tombigbee River Valley Water Management District's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be material weaknesses.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the following deficiencies in internal control to be material weaknesses:

There was not any accounting or reconciliation of bank accounts holding reserve funds.

During our audit, we also became aware of the following deficiencies in internal control other than significant deficiencies or material weaknesses, and other matters that are opportunities for strengthening internal controls and operating efficiency:

There was a purchase over \$75,000 where no bids were advertised or reverse auction employed due to the understanding of District personnel that the purchase was covered through third party contract with Sourcewell. It was later determined that these contracts were no longer being honored.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various governmental unit personnel,

and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

This communication is intended solely for the information and use of management, board of directors, and others within the organization, and is not intended to be and should not be used by anyone other than these specified parties.

Nail Mc Kinney Professional Association

Amory, Mississippi September 27, 2023

Prepared by	Reviewed by	Eng. Director	lech Reviewer	
		RS		

9/25/2023

Account	Rep 06/22	Prelim	Adj's	Reclass	Rep	OB Adj's	OB Bal	Annotation
105 Cash	4,636,988.00	4,820,717.68	5,163,272.82	0.00	9,983,990.50	0.00	9,983,990.50	
10200.00 CASH ON DEPOSIT-CHECKING ACCT		40,459.28						
AJE.02 TO VOID DUPLICATED TRANSACTIONS			956.69	0.00		0.00		
AJE.03 TO VOID ERRANT TRANSFER ENTRY			(15,000.00)	0.00		0.00		
AJE.06 TO REMOVE VOIDED CHECK FROM BOOKS			1,200.00	0.00		0.00		
10200.00 CASH ON DEPOSIT-CHECKING ACCT	5,643.00	40,459.28	(12,843,31)	0.00	27,615.97	0.00	27,615.97	<u>A-1</u>
10400.00 PETTY CASH		130.00			1 330			
AJE.07 TO REMOVE ERRANT PETTY CASH ENTRY	к.	130.00	70.00	0.00		0.00		
	000.00	130.00	70.00	0.00		0.00	200.00	
10400.00 PETTY CASH	200.00	130.00	70.00	0.00	200.00	0.00	200.00	
10800.00 SPECIAL FUNDS ACCOUNT		0.00						
AJE.04 TO RECORD THE WITHDRAWAL OF BANKPLUS	52		5,000,000.00	0.00		0.00		
AJE.05 TO RECORD TRANSACTIONS FOR SPECIAL FU			161,116.13	0.00		0.00		
10800.00 SPECIAL FUNDS ACCOUNT	0.00	0.00	5,161,116.13	0.00	5,161,116.13	0.00	5,161,116.13	<u>A-3</u>
10900.00 MONEY MARKET ACCOUNT		4,780,128.40						
AJE.03 TO VOID ERRANT TRANSFER ENTRY			15,000.00	0.00		0.00		
AJE.07 TO REMOVE ERRANT PETTY CASH ENTRY			(70.00)	0.00		0.00		
10900.00 MONEY MARKET ACCOUNT	4,631,145.00	4,780,128.40	14,930.00	0.00	4,795,058.40	0.00	4,795,058.40	<u>A-2</u>
110 Investments	5,000,000.00	5,000,000.00	(5,000,000.00)	0.00	0.00	0.00	0.00	
11000.00 INVESTMENTS		5,000,000.00						
AJE.04 TO RECORD THE WITHDRAWAL OF BANKPLUS			(5,000,000.00)	0.00		0.00		
11000.00 INVESTMENTS	5,000,000.00	5,000,000.00	(5,000,000.00)	0.00	0.00	0.00	0.00	<u>A-4</u>
· · · · · · · · · · · · · · · · · · ·	1							
115 Accounts receivable	0.00	0.00	0.00	57,691.12	57,691.12	0.00	57,691.12	
11500.00 Accounts receivable		0.00					· · · ·	
FJE.04 TO RECORD CY A/R			0.00	5,055.37		0.00		
11500.00 Accounts receivable	0.00	0.00	0.00	5.055.37	5,055.37	0.00	5,055.37	80-3
				0,000.00	0,000101		0,000.07	
115.010 Taxes Receivable - Member	0.00	0.00	0.00	52,635.75	52,635.75	0.00	52,635.75	
13000.00 Ad Valorem Taxes Receivable		0.00						
FJE.02 TO RECORD CY AD VALOREM TAX RECEIVABLI			0.00	52,635.75		0.00		
13000.00 Ad Valorem Taxes Receivable	0.00	0.00	0.00	52,635.75	52,635.75	0.00	52,635.75	80-2
200 Net Capital Assets	0.00	0.00	0.00	0.00	0.00	2,329,337.11	2,329,337.11	
19000.00 Land		0.00						

Page 1

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Prepared by	Reviewed by	Eng. Director	ech Reviewer
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Account	Rep 06/22	Prelim	Adj's	Reclass	Rep	OB Adj's	OB Bal	Anr	notation
OJE.03 RECORD BEGINNING CAPITAL ASSETS	1		0.00	0.00		929,830.83			
OJE.05 RECORD CAPITAL ASSET DISPOSALS			0.00	0.00		(373,143.71)			
19000.00 Land	0.00	0.00	0.00	0.00	0.00	556,687.12	556,687.12	90-1	
								1	
19100.00 Buildings		0.00		10 C					
OJE.03 RECORD BEGINNING CAPITAL ASSETS			0.00	0.00		955,957.10			
19100.00 Buildings	0.00	0.00	0.00	0.00	0.00	955,957.10	955,957.10	90-1	
19200.00 Equipment		0.00							
OJE.03 RECORD BEGINNING CAPITAL ASSETS			0.00	0.00		5,150,165.99			
OJE.04 RECORD CURRENT YEAR ADDITIONS			0.00	0.00		231,856.61			
OJE.05 RECORD CAPITAL ASSET DISPOSALS			0.00	0.00		(751,627.66)			
19200.00 Equipment	0.00	0.00	0.00	0.00	0.00	4,630,394.94	4,630,394.94	90-1	
19400.00 IMPROVEMENTS		0.00							
OJE.03 RECORD BEGINNING CAPITAL ASSETS		0.00	0.00	0.00		56,938.40			
19400.00 IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	56,938,40	56,938.40	90-1	
	0.00		- 2 V C						
19900.00 Accumulated depreciation	с в п ^и	0.00							
OJE.03 RECORD BEGINNING CAPITAL ASSETS			0.00	0.00		(4,315,759.79)			
OJE.05 RECORD CAPITAL ASSET DISPOSALS			0.00	0.00		751,627.66			
OJE.06 RECORD CURRENT YEAR DEPRECIATION			0.00	0.00		(306,508.32)			
19900.00 Accumulated depreciation	0.00	0.00	0.00	0.00	0.00	(3,870,640.45)	(3,870,640.45)	90-1	
305 Deferred outflows related to pensions	· 0.00	0.00	0.00	0.00	0.00	707.013.69	707,013.69		
18000.00 DEFERRED OUTFLOWS-PENSION CONT. > MEASU		0.00				,			
OJE.07 RECORD BEGINNING BALANCES OF PENSION			0.00	0.00		148,036.43			
OJE.08 RECORD CHANGE IN PENSION LIABILITIES ANI			0.00	0.00		(148,036.43)			
OJE.08 RECORD CHANGE IN PENSION LIABILITIES ANI			0.00	0.00		159,262.70			
18000.00 DEFERRED OUTFLOWS-PENSION CONT. > MEASU	0.00	0.00	0.00	0.00	0.00	159,262.70	159,262.70	90-4	
						a			
18100.00 DEFERRED OUTFLOWS-DIFF IN ACTUAL EXPERIEN		0.00							
OJE.07 RECORD BEGINNING BALANCES OF PENSION			0.00	0.00		25,510.43			
OJE.08 RECORD CHANGE IN PENSION LIABILITIES ANI			0.00	0.00		10,506.96			
18100.00 DEFERRED OUTFLOWS-DIFF IN ACTUAL EXPERIEN	0.00	0.00	0.00	0.00	0.00	36,017.39	36,017.39	90-4	
18200.00 DEFERRRED OUTFLOWS-CHANGE IN PROPORTIO		0.00							
OJE.07 RECORD BEGINNING BALANCES OF PENSION			0.00	0.00		- 16,797.08			
OJE.09 AMORTIZE PY CHANGE IN PROPORTION PER F	1		0.00	0.00		273,349.91			
18200.00 DEFERRRED OUTFLOWS-CHANGE IN PROPORTIOI	0.00	0.00	0.00	0.00	0.00	290,146.99	290,146.99	90-4	

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Account	Rep 06/22	Prelim	Adj's	Reclass	Rep	OB Adj's	OB Bal	Anı	notation
18300.00 DEFERRED OUTFLOW-CHANGE IN ASSUMPTIONS		0.00	1				- X		
OJE.07 RECORD BEGINNING BALANCES OF PENSION			0.00	0.00		122,765.24			
OJE.08 RECORD CHANGE IN PENSION LIABILITIES ANI			0.00	0.00		(34,787.52)			
18300.00 DEFERRED OUTFLOW-CHANGE IN ASSUMPTIONS	0.00	0.00	0.00	0.00	0.00	87,977.72	87,977.72	<u>90-4</u>	
18400.00 DEFERRED OUTFLOWS-DIFF IN ACTUAL EARNING:		0.00							
OJE.08 RECORD CHANGE IN PENSION LIABILITIES ANI		1	0.00	0.00		133,608.89			
18400.00 DEFERRED OUTFLOWS-DIFF IN ACTUAL EARNING	0.00	0.00	0.00	0.00	0.00	133,608.89	133,608.89	90-4	
		1							
	0.00	0.00	0.00	0.00	0.00	25 420 00	25 400 00		
315 Deferred outflows related to OPEB	0.00		0.00	0.00	0.00	35,429.00	35,429.00		
17000.00 Deferred Outflows-Implicit Rate Subsidy		0.00				121			
OJE.10 RECORD BEGINNING OF YEAR LIABILITY AND [0.00	0.00		2,890.00			
OJE.11 RECORD CHANGE IN OPEB LIABILITIES AND DE			0.00	0.00		(2,888.00)			
OJE.12 RECORD 6/30/23 IMPLICIT RATE SUBSIDY SUB			0.00	0.00		3,733.00			
OJE.13 ADJUST CORRECTION OF 6/30/22 IMPLICIT RA1			0.00	0.00		(2.00)			
17000.00 Deferred Outflows-Implicit Rate Subsidy	0.00	0.00	0.00	0.00	0.00	3,733.00	3,733.00	90-5	
		0.00							
17100.00 DEFERRED OUTFLOWS-DIFF IN ACTUAL EXP	2.2	0.00							
OJE.10 RECORD BEGINNING OF YEAR LIABILITY AND [0.00	0.00		83.00			
OJE.11 RECORD CHANGE IN OPEB LIABILITIES AND DE			0.00	0.00		(24.00)			
17100.00 DEFERRED OUTFLOWS-DIFF IN ACTUAL EXP	0.00	0.00	0.00	0.00	0.00	59.00	59.00	90-5	
		0.00							
17200.00 DEFERRED OUTFLOWS-CHANGE IN ASSUMPTION		0.00				V			
OJE.10 RECORD BEGINNING OF YEAR LIABILITY AND [0.00	0.00		12,399.00			
OJE.11 RECORD CHANGE IN OPEB LIABILITIES AND DE			0.00	0.00		(1.348.00)			
17200.00 DEFERRED OUTFLOWS-CHANGE IN ASSUMPTIONS	0.00	0.00	0.00	0.00	0.00	11,051.00	11,051.00	90-5	
17300.00 DEFERRED OUTFLOWS-DIFF IN ACTUAL EARNING		0.00			14		5 a.		
OJE.10 RECORD BEGINNING OF YEAR LIABILITY AND [0.00	0.00	0.00		4.00			
OJE.11 RECORD CHANGE IN OPEB LIABILITIES AND DE			0.00	0.00		1.00			
17300.00 DEFERRED OUTFLOWS-DIFF IN ACTUAL EARNING:	0.00	0.00	0.00	0.00	0.00	5.00	5.00	90-5	
	0.00	0.00	0.00	0.00	0.00	5.00	5.00	30-3	
17400.00 DEFERRED OUTFLOWS-CHANGE IN PROPORTION		0.00							
OJE.10 RECORD BEGINNING OF YEAR LIABILITY AND [0.00	0.00		6,405.00			
OJE.11 RECORD CHANGE IN OPEB LIABILITIES AND DE		2 I.	0.00	0.00		14,176.00			
17400.00 DEFERRED OUTFLOWS-CHANGE IN PROPORTION	0.00	0.00	0.00	0.00	0.00	20,581.00	20,581.00	00 E	
A 70	0.00	0.00	0.00	0.00	0.00	20,001.00	20,001.00	30-3	
						-			
105 Accounts payable and reserve for encumberances 20000.00 Payroll Liabilities	210.00	2,194.95 (459.73)	(1,985.24)	(137,299.18)	(137,089.47)	(2,735,139.13)	(2,872,228.60)		
AJE.02 TO VOID DUPLICATED TRANSACTIONS			(948.59)	0.00		0.00			

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j	Prepared by	Reviewed by	Eng. Director	Tech Reviewe
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Account	Rep 06/22	Prelim	Adj's	Reclass	Rep	OB Adj's	OB Bal	Annotation
AJE.02 TO VOID DUPLICATED TRANSACTIONS			(8.10)	0.00		0.00	í.	
AJE.11 TO CLOSE QUICKBOOKS PR LIABILITIES			1,416.42	0.00		0.00	N. 17	
20000.00 Payroll Liabilities	0.00	(459.73)	459.73	0.00	0.00	0.00	0.00	<u>CC-2</u>
20100.00 Accounts payable		0.00						
FJE.06 TO RECORD CY A/P		1	0.00	(70,509.86)	12	0.00		
20100.00 Accounts payable	0.00	0.00	0.00	(70,509.86)	(70,509.86)	0.00	(70,509.86)	80-4
20150.00 PROJECT COSTS PAYABLE		0.00						
FJE.08 RECORD CY PROJECT PAYABLE			0.00	(66,789.32)		0.00		
20150.00 PROJECT COSTS PAYABLE	0.00	0.00	0.00	(66,789.32)	(66,789.32)	0.00	(66,789.32)	J.LOCATION
20200.00 SOCIAL SECURITY TAX WITHHELD	118.00	117.70	0.00	0.00	117.70	0.00	117.70	
20300.00 RETIREMENT CONT WITHHELD	4.00	4.01	0.00	0.00	4.01	0.00	4.01	
20400.00 FEDERAL WITHHOLDING TAX	62.00	62.00	0.00	0.00	62.00	0.00	62.00	
20500.00 STATE WITHHOLDING TAX	26.00	26.00	0.00	0.00	26.00	0.00	26.00	
20600.00 GROUP INS PREMIUMS WITHHELD		2,444.97	•			2		
AJE.10 TO ADJUST GROUP INSURANCE PREMIUMS W			(2,444.97)	0.00		0.00		
20600.00 GROUP INS PREMIUMS WITHHELD	0.00	2,444.97	(2,444.97)	0.00	0.00	0.00	0.00	<u>CC-1</u>
405.015 Accrued Compensated Absences	0.00	0.00	0.00	0.00	0.00	(120,557.02)	(120,557.02)	
21100.00 Accrued compensated absences		0.00		16				
OJE.01 RECORD ACCRUED LEAVE BEGINNING BALAN			0.00	0.00	I IR V	(106,065.16)		
OJE.02 RECORD CY CHANGES TO ACCRUED LEAVE			0.00	0.00	6	(14,491.86)		
21100.00 Accrued compensated absences	0.00	0.00	0.00	0.00	0.00	(120,557.02)	(120,557.02)	¹ <u>90-2</u>
8 × ×					5 C			
405.020 Pension/OPEB liability 21200.00 PENSION LIABILITY	0.00	0.00 0.00	0.00	0.00	0.00	(2,614,582.11)	(2,614,582.11)	
OJE.07 RECORD BEGINNING BALANCES OF PENSION			0.00	0.00		(1,595,400.37)		
OJE.08 RECORD CHANGE IN PENSION LIABILITIES ANI			0.00	0.00		(948.325.74)		
21200.00 PENSION LIABILITY	0.00	0.00	0.00	0.00	0.00	(2,543,726.11)	(2,543,726.11)	90-4
22200.00 OPEB Liability		0.00						
OJE.10 RECORD BEGINNING OF YEAR LIABILITY AND I	A	18	0.00	0.00		(76,558.00)		
OJE.11 RECORD CHANGE IN OPEB LIABILITIES AND DE			0.00	0.00		5,702.00		
22200.00 OPEB Liability	0.00	0.00	0.00	0.00	0.00	(70,856.00)	(70,856.00)	
×								
520 Deferred inflows related to other post-employment	0.00	0.00						

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Account	Rep 06/22	Prelim	Adj's	Reclass	Rep	OB Adj's	OB Bal	Annotatio
22400.00 DEFERRED INFLOWS-CHANGE IN PROPORTION	- S. 1	0.00			Marine II.			
OJE.10 RECORD BEGINNING OF YEAR LIABILITY AND [0.00	0.00		(7,158.00)		
OJE.11 RECORD CHANGE IN OPEB LIABILITIES AND DE			0.00	0.00		2,440.00		
22400.00 DEFERRED INFLOWS-CHANGE IN PROPORTION	0.00	0.00	0.00	0.00	0.00	(4,718.00)	(4,718.00)	90-5
								_
22500.00 DEFERRED INFLOWS-DIFF IN ACTUAL EXP		0.00						
OJE.10 RECORD BEGINNING OF YEAR LIABILITY AND [а.		0.00	0.00		(23,939.00)		
OJE.11 RECORD CHANGE IN OPEB LIABILITIES AND DE	50 N		0.00	0.00		(6,759.00)		
22500.00 DEFERRED INFLOWS-DIFF IN ACTUAL EXP	0.00	0.00	0.00	0.00	0.00	(30,698.00)	(30,698.00)	90-5
22600.00 DEFERRED INFLOWS-CHANGE IN ASSUMPTIONS		0.00						
OJE.10 RECORD BEGINNING OF YEAR LIABILITY AND [0.00	0.00		(2,589.00)		
OJE.11 RECORD CHANGE IN OPEB LIABILITIES AND DE			0.00	0.00		(3.971.00)		
22600.00 DEFERRED INFLOWS-CHANGE IN ASSUMPTIONS	0.00	0.00	0.00	0.00	0.00	(6.560.00)	(6,560.00)	90-5
						-	,	
20 Assigned	0.00	0.00	(52,357.75)	52,357.75	0.00	0.00	0.00	
29000.00 Reserve for encumbrances		0.00		•				
AJE.12 TO BOOK CY ENCUMBRANCES			(52,357.75)	0.00		0.00		
FJE.11 REVERSE ENCUMBRANCES			0.00	52,357.75		0.00		
29000.00 Reserve for encumbrances	0.00	0.00	(52,357.75)	52,357.75	0.00	0.00	0.00	2 80-4.TICK
			54	10 12 C				
25 Unrestricted	(10,071,212.00)	(9,637,198.04)	0.00	(58,070.72)	(9,695,268.76)	(819,846.66)	(10,515,115.42)	
29097.01 NET ASSETS GASB 68 ADJUSTMENT		0.00					5	
OJE.07 RECORD BEGINNING BALANCES OF PENSION			0.00	0.00		1,426,862.43		-
29097.01 NET ASSETS GASB 68 ADJUSTMENT	0.00	0.00	0.00	0.00	0.00	1,426,862.43	1,426,862.43	90-4
29097.02 Net Assets GASB 75 Adjustment		0.00						
OJE.10 RECORD BEGINNING OF YEAR LIABILITY AND [0.00	0.00	0.00		97,305.00	192 al 2	
29097.02 Net Assets GASB 75 Adjustment	0.00	0.00	0.00	0.00	0.00	97,305.00	97,305.00	90-5
,			0.00	0.00		01,000.00	01,000.00	
29098.00 Net assets invested in capita		0.00						
OJE.03 RECORD BEGINNING CAPITAL ASSETS			0.00	0.00		(2,777,132.53)		
29098.00 Net assets invested in capita	0.00	0.00	0.00	0.00	0.00		(2,777,132.53)	90-6
								, 1910 - 1 2
29099.00 Net assets - Unrestricted		0.00						
FJE.01 TO REVERSE PY AD VALOREM TAX RECEIVABL			0.00	(46,676.17)		0.00		
FJE.03 TO REVERSE PY A/R			0.00	(7,539.30)		0.00		
FJE.05 TO REVERSE PY A/P	21		0.00	25,461.26		0.00		
FJE.07 REVERSE PY PROJECT PAYABLES			0.00	97,191.72		0.00		
FJE.09 RECORD PY PROJECT RECEIVABLE			0.00	(126,508.23)		0.00		3

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Rep

OB Adj's

OB Bal

OJE.01 RECORD ACCRUED LEAVE BEGINNING BALAN 0.00 0,00 106,065.16 OJE.07 RECORD BEGINNING BALANCES OF PENSION I 0.00 0.00 335.895.28 OJE.10 RECORD BEGINNING OF YEAR LIABILITY AND L 0.00 0.00 (8,842.00) 0.00 0.00 0.00 (58,070.72) 375,047.72 3 80-6 90-6 29099.00 Net assets - Unrestricted (58,070.72)433,118.44 29100.00 FUND BALANCE (Cash Basis) (10,071,212.00) (9,637,198.04) 0.00 0.00 (9,637,198.04) 0.00 (9,637,198.04) ⁴ LL (1,949,610.00) (1,928,194.19) 0.00 (3,475.65) (1,931,669.84) 0.00 (1,931,669.84)30100.00 AD VALOREM-ALCORN (110, 642.59)FJE.01 TO REVERSE PY AD VALOREM TAX RECEIVABL 0.00 2,050.67 0.00 FJE.02 TO RECORD CY AD VALOREM TAX RECEIVABLI 0.00 (2,014.27) 0.00 30100.00 AD VALOREM-ALCORN (106, 119.00)(110, 642.59)0.00 36.40 (110,606.19) 0.00 (110,606.19) 5 80-2 30600.00 AD VALOREM-CHICKASAW (107, 235.71)0.00 3,104.79 0.00 FJE.01 TO REVERSE PY AD VALOREM TAX RECEIVABL FJE.02 TO RECORD CY AD VALOREM TAX RECEIVABLI (3.570.45) 0.00 0.00 30600.00 AD VALOREM-CHICKASAW (109,715.00) (107, 235, 71)0.00 (465.66) (107,701.37)0.00 (107,701.37) 5 80-2 (129,641.92) 2,380.88 0.00 FJE.01 TO REVERSE PY AD VALOREM TAX RECEIVABL 0.00 0.00 (4,047.50) 0.00 FJE.02 TO RECORD CY AD VALOREM TAX RECEIVABLI

Adj's

Prelim

Reclass

31100.00 AD VALOREM-CLAY	(136,570.00)	(129,641.92)	0.00	(1,666.62)	(131,308.54)	0.00	(131,308.54) 6 80-2
	(100,010.00)	(120,041.02)	0.00	(.,000.02)	()	0.00	
31600.00 AD VALOREM-ITAWAMBA		(39,609.00)					
FJE.01 TO REVERSE PY AD VALOREM TAX RECEIVAB	L		0.00	3,300.75		0.00	
FJE.02 TO RECORD CY AD VALOREM TAX RECEIVABL			0.00	(3,300.75)		0.00	
31600.00 AD VALOREM-ITAWAMBA	(42,910.00)	(39,609.00)	0.00	0.00	(39,609.00)	0.00	(39,609.00) 7 80-2
32100.00 AD VALOREM-KEMPER		(41,840.04)					
FJE.01 TO REVERSE PY AD VALOREM TAX RECEIVAB			0.00	3,486.67		0.00	
FJE.02 TO RECORD CY AD VALOREM TAX RECEIVABL			0.00	(3,486.67)		0.00	
32100.00 AD VALOREM-KEMPER	(45,327.00)	(41,840.04)	0.00	0.00	(41,840.04)	0.00	(41,840.04) ⁸ 80-2
32600.00 AD VALOREM-LEE		(284,478.37)					
FJE.01 TO REVERSE PY AD VALOREM TAX RECEIVABL			0.00	5,774.05		0.00	
FJE.02 TO RECORD CY AD VALOREM TAX RECEIVABL			0.00	(5.407.34)		0.00	
32600.00 AD VALOREM-LEE	(302,045.00)	(284,478.37)	0.00	366.71	(284,111.66)	0.00	(284,111.66) 9 <u>80-2</u>
		(070, 400, 05.)	÷				
33100.00 AD VALOREM-LOWNDES		(373,402.85)					

Rep 06/22

FJE.01 TO REVERSE PY AD VALOREM TAX RECEIVABL				0.00	4,969.26		0.00	
FJE.02 TO RECORD CY AD VALOREM TAX RECEIVABLI			_	0.00	(5,068.44)		0.00	
33100.00 AD VALOREM-LOWNDES	(361,930.00)	(373,402.85)	-	0.00	(99.18)	(373,502.03)	0.00	(373,502.03) 10 80-2

31100.00 AD VALOREM-CLAY

Account

10/9/2023

Annotation

Tombigbee River Valley Water Mgt District Year End: June 30, 2023

Nunt Rep 06/22 Prelim Adj's Reclass Rep OB Adj's OB Bal Annota 000.00 AD VALOREM-MONROE (202,181.30) 0.00 3,353.71 0.00	End: June 30, 2023 Balance				Prepared by	Reviewed by	Eng. Director	ech Reviewet	IB-
000.00 AD VALOREM-MONROE (202,181.30) FJE.01 TO REVERSE PY AD VALOREM TAX RECEIVABLI 0.00 3,353.71 0.00 FJE.02 TO RECORD CY AD VALOREM TAX RECEIVABLI 0.00 (4.762.59) 0.00 000.00 AD VALOREM-MONROE (208,592.00) (202,181.30) 0.00 (1,408.88) (203,590.18) 0.00 00.00 AD VALOREM-NOXUBEE (46,875.79) (46,875.79) 0.00 (3,605.83) 0.00 FJE.01 TO REVERSE PY AD VALOREM TAX RECEIVABLI 0.00 (3,605.83) 0.00 (203,590.18) \$ 80-2 00.00 AD VALOREM-NOXUBEE (46,875.79) 0.00 (3,605.83) 0.00 FJE.02 TO RECORD CY AD VALOREM TAX RECEIVABLI 0.00 (3,605.83) 0.00 FJE.02 TO RECORD CY AD VALOREM TAX RECEIVABLI 0.00 (3,605.83) 0.00 FJE.02 TO RECORD CY AD VALOREM TAX RECEIVABLI 0.00 (3,605.83) 0.00 FJE.03 TO REVERSE PY A/R 0.00 7,539.30 0.00 FJE.04 TO RECORD CY A/R 0.00 (5,055.37) 0.00 00.00 AD VALOREM-NOXUBEE (46,876.00) (46,875.79) 0.00 2,483.93 (44,391.86) 0.00 (44,391.86) \$ 80-2							RS 9/25/2023		
FJE.01 TO REVERSE PY AD VALOREM TAX RECEIVABLI 0.00 3,353.71 0.00 FJE.02 TO RECORD CY AD VALOREM TAX RECEIVABLI 0.00 (4.762.59) 0.00 000.00 AD VALOREM-MONROE (208,592.00) (202,181.30) 0.00 (4.762.59) 0.00 00.00 AD VALOREM-NOXUBEE (46,875.79) (46,875.79) 0.00 (3,605.83) 0.00 FJE.01 TO REVERSE PY AD VALOREM TAX RECEIVABLI 0.00 3,605.83) 0.00 (203,590.18) 5 80-2 00.00 AD VALOREM-NOXUBEE (46,875.79) 0.00 3,605.83 0.00 (203,590.18) 5 80-2 FJE.01 TO REVERSE PY AD VALOREM TAX RECEIVABLI 0.00 (3,605.83) 0.00 (203,590.18) 5 80-2 FJE.03 TO REVERSE PY A/R 0.00 (5,055.37) 0.00 (44,391.86) 0.00 (44,391.86) 5 80-2 00.00 AD VALOREM-NOXUBEE (46,876.00) (46,875.79) 0.00 2,483.93 (44,391.86) 0.00 (44,391.86) 5 80-2 000.00 AD VALOREM - OKTIBBEHA (149,046.82) (149,046.82) 0.00 0.00 0.00 0.00 0.00 0.00 0	punt	Rep 06/22	Prelim	Adj's	Reclass	Rej	p OB Adj's	OB B	al Annotation
FJE.01 TO REVERSE PY AD VALOREM TAX RECEIVABLI 0.00 3,353.71 0.00 FJE.02 TO RECORD CY AD VALOREM TAX RECEIVABLI 0.00 (4.762.59) 0.00 00.00 AD VALOREM-MONROE (208,592.00) (202,181.30) 0.00 (4.762.59) 0.00 00.00 AD VALOREM-NOXUBEE (46,875.79) (46,875.79) 0.00 (3,605.83) 0.00 FJE.01 TO REVERSE PY AD VALOREM TAX RECEIVABLI 0.00 3,605.83) 0.00 (203,590.18) 5 80-2 00.00 AD VALOREM-NOXUBEE (46,875.79) 0.00 3,605.83 0.00 (203,590.18) 5 80-2 00.00 AD VALOREM-NOXUBEE (46,876.00) (46,875.79) 0.00 (3,605.83) 0.00 (44,391.86) 5 80-2 00.00 AD VALOREM-NOXUBEE (46,876.00) (46,875.79) 0.00 (5,055.37) 0.00 6 6 6 80-2 00.00 AD VALOREM-NOXUBEE (46,876.00) (46,875.79) 0.00 2,483.93 (44,391.86) 0.00 (44,391.86) 5 80-2 00.00 AD VALOREM - OKTIBBEHA (149,046.82) (149,046.82) 0.00 0.00 0.00 0.00 <t< td=""><td>00.00 AD VALOREM-MONROE</td><td></td><td>(202.181.30)</td><td></td><td></td><td></td><td>1 2</td><td></td><td>· 2.</td></t<>	00.00 AD VALOREM-MONROE		(202.181.30)				1 2		· 2.
FJE.02 TO RECORD CY AD VALOREM TAX RECEIVABLI 0.00 (4.762.59) 0.00 000.00 AD VALOREM-MONROE (208,592.00) (202,181.30) 0.00 (1,408.88) (203,590.18) 0.00 (203,590.18) \$ 80-2 00.00 AD VALOREM-NOXUBEE (46,875.79) (46,875.79) 0.00 3,605.83 0.00 FJE.01 TO REVERSE PY AD VALOREM TAX RECEIVABLI 0.00 (3,605.83) 0.00 0.00 FJE.03 TO REVERSE PY AV 0.00 (3,605.83) 0.00 0.00 FJE.04 TO RECORD CY A/R 0.00 (5,055.37) 0.00 0.00 (44,391.86) 5 80-2 000.00 AD VALOREM-NOXUBEE (46,876.00) (46,875.79) 0.00 2,483.93 (44,391.86) 0.00 (44,391.86) \$ 80-2 000.00 AD VALOREM-NOXUBEE (149,046.82) (149,046.82) 0.00 <td></td> <td></td> <td>(, ,</td> <td>0.00</td> <td>3.353.71</td> <td></td> <td>0.00</td> <td>)</td> <td></td>			(, ,	0.00	3.353.71		0.00)	
000.00 AD VALOREM-MONROE (208,592.00) (202,181.30) 0.00 (1,408.88) (203,590.18) 0.00 (203,590.18) \$ 80-2 00.00 AD VALOREM-NOXUBEE (46,875.79) (46,875.79) 0.00 3,605.83 0.00 FJE.01 TO REVERSE PY AD VALOREM TAX RECEIVABLI 0.00 (3,605.83) 0.00 0.00 FJE.02 TO RECORD CY AD VALOREM TAX RECEIVABLI 0.00 (3,605.83) 0.00 FJE.03 TO REVERSE PY A/R 0.00 7,539.30 0.00 FJE.04 TO RECORD CY A/R 0.00 (5,055.37) 0.00 00.00 AD VALOREM-NOXUBEE (46,876.00) (46,875.79) 0.00 2,483.93 (44,391.86) 5 80-2 000.00 AD VALOREM - OKTIBBEHA (149,046.82) (149,046.82) 0.00									
FJE.01 TO REVERSE PY AD VALOREM TAX RECEIVABLI 0.00 3,605.83 0.00 FJE.02 TO RECORD CY AD VALOREM TAX RECEIVABLI 0.00 (3,605.83) 0.00 FJE.03 TO REVERSE PY A/R 0.00 7,539.30 0.00 FJE.04 TO RECORD CY A/R 0.00 (5,055.37) 0.00 00.00 AD VALOREM-NOXUBEE (46,876.00) (46,875.79) 0.00 2,483.93 (44,391.86) 0.00 (44,391.86) 5 80-2	00.00 AD VALOREM-MONROE	(208,592.00)	(202,181.30)	0.00		(203,590.18) 0.00	(203,590.1	8) ^s <u>80-2</u>
FJE.01 TO REVERSE PY AD VALOREM TAX RECEIVABLI 0.00 3,605.83 0.00 FJE.02 TO RECORD CY AD VALOREM TAX RECEIVABLI 0.00 (3,605.83) 0.00 FJE.03 TO REVERSE PY A/R 0.00 7,539.30 0.00 FJE.04 TO RECORD CY A/R 0.00 (5,055.37) 0.00 00.00 AD VALOREM-NOXUBEE (46,876.00) (46,875.79) 0.00 2,483.93 (44,391.86) 0.00 (44,391.86) 5 80-2									
FJE.02 TO RECORD CY AD VALOREM TAX RECEIVABLI 0.00 (3,605.83) 0.00 FJE.03 TO REVERSE PY A/R 0.00 7,539.30 0.00 FJE.04 TO RECORD CY A/R 0.00 (5,055.37) 0.00 00.00 AD VALOREM-NOXUBEE (46,876.00) (46,875.79) 0.00 2,483.93 (44,391.86) 5 80-2	00.00 AD VALOREM-NOXUBEE		(46,875.79)				2		
FJE.03 TO REVERSE PY A/R 0.00 7,539.30 0.00 FJE.04 TO RECORD CY A/R 0.00 (5,055.37) 0.00 00.00 AD VALOREM-NOXUBEE (46,876.00) (46,875.79) 0.00 2,483.93 (44,391.86) 5 80-2 000.00 AD VALOREM - OKTIBBEHA (149,046.82) (149,046.82) 1 <td< td=""><td>FJE.01 TO REVERSE PY AD VALOREM TAX RECEIVABL</td><td></td><td></td><td>0.00</td><td>3,605.83</td><td></td><td>0.00</td><td>)</td><td></td></td<>	FJE.01 TO REVERSE PY AD VALOREM TAX RECEIVABL			0.00	3,605.83		0.00)	
FJE.04 TO RECORD CY A/R 0.00 (5,055.37) 0.00 00.00 AD VALOREM-NOXUBEE (46,876.00) (46,875.79) 0.00 2,483.93 (44,391.86) 0.00 (44,391.86) 5 80-2 000.00 AD VALOREM - OKTIBBEHA (149,046.82) (149,046.82) 5 80-2 100.00 <	FJE.02 TO RECORD CY AD VALOREM TAX RECEIVABL			0.00	(3,605.83)		0.00)	
00.00 AD VALOREM-NOXUBEE (46,876.00) (46,875.79) 0.00 2,483.93 (44,391.86) 0.00 (44,391.86) 5 80-2 100.00 AD VALOREM - OKTIBBEHA (149,046.82)	FJE.03 TO REVERSE PY A/R			0.00	7,539.30		0.00) .	
100.00 AD VALOREM - OKTIBBEHA (149,046.82)	FJE.04 TO RECORD CY A/R			0.00	(5,055.37)		0.00)	
	00.00 AD VALOREM-NOXUBEE	(46,876.00)	(46,875.79)	0.00	2,483.93	(44,391.86) 0.00) (44,391.8	6) ⁵ <u>80-2</u>
			(149.046.82)						
	FJE.01 TO REVERSE PY AD VALOREM TAX RECEIVABL		(140,040.02)	0.00	5,068.35		0.00)	

(3.353.83)

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0.00

34400.00 AD VALOREM - OKTIBBEHA	(145,295.00)	(149,046.82)	0.00	1,714.52	(147,332.30)	0.00	(147,332.30) 5 80-2
		(190.014.90)					
34600.00 AD VALOREM-PONTOTOC		(186,014.86)					
FJE.01 TO REVERSE PY AD VALOREM TAX RECEIVABL			0.00	4,921.68		0.00	
FJE.02 TO RECORD CY AD VALOREM TAX RECEIVABLI			0.00	(8,520.93)		0.00	
34600.00 AD VALOREM-PONTOTOC	(194,607.00)	(186,014.86)	0.00	(3,599.25)	(189,614.11)	0.00	(189,614.11) 11 80-2
35100.00 AD VALOREM-PRENTISS		(71,784.54)					
FJE.01 TO REVERSE PY AD VALOREM TAX RECEIVABL			0.00	1,550.69	4	0.00	
FJE.02 TO RECORD CY AD VALOREM TAX RECEIVABLI			0.00	(1.600.32)		0.00	
35100.00 AD VALOREM-PRENTISS	(70,835.00)	(71,784.54)	0.00	(49.63)	(71,834.17)	0.00	(71,834.17) ⁵ <u>80-2</u>
		(105 440 40)					
35600.00 AD VALOREM-TISHOMINGO		(185,440.40)					
FJE.01 TO REVERSE PY AD VALOREM TAX RECEIVABL			0.00	3,108.84		0.00	
FJE.02 TO RECORD CY AD VALOREM TAX RECEIVABLI			0.00	(3,896.83)		0.00	
35600.00 AD VALOREM-TISHOMINGO	(178,789.00)	(185,440.40)	0.00	(787.99)	(186,228.39)	0.00	(186,228.39) 5 80~2

0.00

710 Interest on Investments	(150,414.00)	(169,370.56)	(161,116.13)	0.00	(330,486.69)	0.00	(330,486.69)
37100.00 INTEREST ON INVESTMENTS		(169,370.56)					
AJE.05 TO RECORD TRANSACTIONS FOR SPECIAL FU			(2,226.03)	0.00		0.00	
AJE.05 TO RECORD TRANSACTIONS FOR SPECIAL FU			(12,317.12)	0.00		0.00	
AJE.05 TO RECORD TRANSACTIONS FOR SPECIAL FU			(14,837.55)	0.00		0.00	
AJE.05 TO RECORD TRANSACTIONS FOR SPECIAL FU			(16,724.42)	0.00		0.00	
AJE.05 TO RECORD TRANSACTIONS FOR SPECIAL FU			(17,678.65)	0.00		0.00	
AJE.05 TO RECORD TRANSACTIONS FOR SPECIAL FU			(16,994.89)	0.00		0.00	

33600.00 AD VALOREM-MONROE

33600.00 AD VALOREM-MONROE 34100.00 AD VALOREM-NOXUBEE

FJE.03 TO REVERSE PY A/R FJE.04 TO RECORD CY A/R 34100.00 AD VALOREM-NOXUBEE

34400.00 AD VALOREM - OKTIBBEHA

FJE.02 TO RECORD CY AD VALOREM TAX RECEIVABLI

Account

	Prepared by	Reviewed by	Eng. Director	lech Reviewer	
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9/25/2023

Account	Rep 06/22	Prelim	Adj's	Reclass	Rep	OB Adj's	OB Bal Annotation
AJE.05 TO RECORD TRANSACTIONS FOR SPECIAL FU			(19,226.92)	0.00		0.00	
AJE.05 TO RECORD TRANSACTIONS FOR SPECIAL FU	81		(19,387.00)	0.00		0.00	
AJE.05 TO RECORD TRANSACTIONS FOR SPECIAL FU			(21,126.26)	0.00		0.00	
AJE.05 TO RECORD TRANSACTIONS FOR SPECIAL FU			(20,597.29)	0.00		0.00	
37100.00 INTEREST ON INVESTMENTS	(12,914.00)	(169,370.56)	(161,116.13)	0.00	(330,486.69)	0.00	(330,486.69) 51
37600.00 INTEREST ON CD'S	(137,500.00)	0.00	0.00	0.00	0.00	0.00	0.00
715 Gain (loss) on asset disposal	0.00	0.00	0.00	0.00	0.00	(220,572.91)	(220,572.91)
37400.00 G/L ON SALE, SCRAP, & TRANSFE		0.00	V				
OJE.05 RECORD CAPITAL ASSET DISPOSALS		0.00	0.00	0.00		(220,572.91)	
37400.00 G/L ON SALE, SCRAP, & TRANSFE	0.00	0.00	0.00	0.00	0.00	(220,572.91)	(220,572.91) 90-1. 3
	0.00	0.00	0.00	0.00	0.00	(220,012101)	(,
720 Transfers	0.00	0.00	0.00	0.00	0.00	373,143.71	373,143.71
720.010 Transfers out	0.00	0.00	0.00	0.00	0.00	373,143.71	373,143.71
37401.00 Intergovernmental Transfer		0.00					
OJE.05 RECORD CAPITAL ASSET DISPOSALS			0.00	0.00		373,143.7 1	
37401.00 Intergovernmental Transfer	0.00	0.00	0.00	0.00	0.00	373,143.71	373,143.71 90-1.3
735 Reimbursements	(58,870.00)	(366,511.48)	0.00	126,508.23	(240,003.25)	220,572.91	(19,430.34)
735.005 Federal 37300.00 FEDERAL INCOME	(39,107.00)	0.00 0.00	(126,508.24)	126,508.23	(0.01)	0.00	(0.01)
AJE.01 TO RECLASS FEDERAL INCOME OUT OF OTHE			(126,508.24)	0.00		0.00	
FJE.10 ADJUST CY PROJECT RECEIVABLES			0.00	126,508.23		0.00	
37300.00 FEDERAL INCOME	(39,107.00)	0.00	(126,508.24)	126,508.23	(0.01)	0.00	(0.01) 12
735.010 Nonfederal 37200.00 OTHER INCOME	(19,763.00)	(366,511.48) (366,511.48)	126,508.24	0.00	(240,003.24)	220,572.91	(19,430.33)
AJE.01 TO RECLASS FEDERAL INCOME OUT OF OTHE		,	126,508.24	0.00		0.00	
OJE.05 RECORD CAPITAL ASSET DISPOSALS			0.00	0.00		220,572.91	
37200.00 OTHER INCOME	(15,367.00)	(366,511.48)	126,508.24	0.00	(240,003.24)	220,572.91	(19,430.33) 13
38300.00 RENTAL INCOME	(4,396.00)	0.00	0.00	0.00	0.00	0.00	0.00
905 Governmental Activities	2,592,907.87	2,278,361.64	52,186.30	(37,711.55)	2,292,836.39	152,038.28	2,444,874.67
905.005 Personnel services	1,230,886.00	1,320,075.40	1,028.55	4,730.70	1,325,834.65	77,386.57	1,403,221.22

TB-7

10/9/2023

Year End: June 30, 2023				Prepared by	Reviewed by	Eng. Director Te	ch Reviewer		TB
Trial Balance						RS 9/25/2023			
Account	Rep 06/22	Prelim	Adj's	Reclass	Rep	o OB Adj's	OB Ba	l Anı	notation
905.005.05 Personnel Services - Salaries	1,176,946.00	1,268,595.17	1,028.55	0.00	1,269,623.72	77,386.57	1,347,010.29		
60010.01 SALARIES, REGULAR EMPLOYEES	167,967.00	169,853.14	0.00	0.00	169,853.14	0.00	169,853.14	61	
60010.02 SALARIES, REGULAR EMPLOYEES	85,048.00	108,318.00	0.00	0.00	108,318.00	0.00	108,318.00		
60010.03 SALARIES, REGULAR EMPLOYEES	597,624.00	636,842.86	0.00	0.00	636,842.86	0.00	636,842.86		
60030.00 Change in vacation accrual		0.00							
OJE.02 RECORD CY CHANGES TO ACCRUED LEAVE			0.00	0.00		14,491.86			
60030.00 Change in vacation accrual	0.00	0.00	0.00	0.00	0.00	14,491.86	14,491.86		
60050.00 PER DIEM AND FEES		11,680.00							
FJE.05 TO REVERSE PY A/P			0.00	(1,360.00)		0.00			
FJE.06 TO RECORD CY A/P			0.00	1,360.00		0.00			
60050.00 PER DIEM AND FEES	13,280.00	11,680.00	0.00	0.00	11,680.00	0.00	11,680.00		
60110.00 PENSION EXPENSE GASB 68 ADJ		0.00							
OJE.08 RECORD CHANGE IN PENSION LIABILITIES ANI		0.00	0.00	0.00		(159,262.27)			
OJE.08 RECORD CHANGE IN PENSION LIABILITIES ANI			0.00	0.00		228,887.83			
OJE.09 AMORTIZE PY CHANGE IN PROPORTION PER F			0.00	0.00		4,329.15			
60110.00 PENSION EXPENSE GASB 68 ADJ	0.00	0.00	0.00	0.00	0.00	73,954.71	73,954.71	90-4	
60110.01 EMPLOYER RETIREMENT MATCH	29,226,00	29,554.46	0.00	0.00	29,554.46	0.00	29,554.46	62	
60110.02 EMPLOYEES RETIREMENT MATCH	14,798.00	18,847.32	0.00	0.00	18,847.32	0.00	18,847.32		
60110.02 EMPLOYEES RETIREMENT MATCH	104.012.00	110.860.92	0.00	0.00	110,860.92	0.00	110,860.92		
60120.03 SOCIAL SECURITY MATCH	63,066.00	67,542.81	0.00	0.00	67,542.81	0.00	67,542.81		
60130.01 WORKMEN'S COMPENSATION	25,645.00	28,722.00	0.00	0.00	28,722.00	0.00	28,722.00		
00130.01 WORKINENS COMPENSATION	23,043.00	20,722.00	0.00	0.00	20,722.00	0.00	20,722.00	02	
60140.00 OPEB EXPENSE GASB 75 ADJUSTMENT		0.00							
OJE.11 RECORD CHANGE IN OPEB LIABILITIES AND DE			0.00	0.00		(9,664.00)			
OJE.11 RECORD CHANGE IN OPEB LIABILITIES AND DE			0.00	0.00		2,335.00			
OJE.12 RECORD 6/30/23 IMPLICIT RATE SUBSIDY SUB			0.00	0.00		(3,733.00)			
OJE.13 ADJUST CORRECTION OF 6/30/22 IMPLICIT RA1	· · ·		0.00	0.00		2.00			
60140.00 OPEB EXPENSE GASB 75 ADJUSTMENT	0.00	0.00	0.00	0.00	0.00	(11,060.00)	(11,060.00)	90-5	
60140.01 HEALTH INSURANCE MATCHING	9,612.00	10,188.00	0.00	0.00	10,188.00	0.00	10,188.00	62	
60140.02 HEALTH INSURANCE MATCHING	9,612.00	10,188.00	0.00	0.00	10,188.00	0.00	10,188.00		
60140.03 HEALTH INSURANCE MATCHING		63,321.10							
AJE.10 TO ADJUST GROUP INSURANCE PREMIUMS W		,	2,444.97	0.00		0.00			
AJE.11 TO CLOSE QUICKBOOKS PR LIABILITIES			(1.416.42)	0.00		0.00			
60140.03 HEALTH INSURANCE MATCHING	55,571.00	63,321.10	1,028.55	0.00	64,349.65	0.00	64 349 65	62	
	00,07 1.00	00,021.10	1,020,00	0.00	04,049.00	0.00	64,349.65	02	

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Prepared by	Reviewed by	Eng. Director	Tech Reviewer
		RS 9/25/2023	

Account	Rep 06/22	Prelim	Adj's	Reclass	Rep	OB Adj's	OB Bal	Annotation
60150.01 LIFE INSURANCE MATCHING	216.00	230.00	0.00	0.00	230.00	0.00	230.00	62
60150.02 LIFE INSURANCE MATCHING	188.00	223.10	0.00	0.00	223.10	0.00	223.10	62
60150.03 LIFE INSURANCE MATCHING	1,039.00	1,224.45	0.00	0.00	1,224.45	0.00	1,224.45	62
60170.01 UNEMPLOYMENT INS-EXECUTIVE	0.00	225.00	0.00	0.00	225.00	0.00	225.00	
60170.02 UNEMPLOYMENT INS-CLERICAL	0.00	120.00	0.00	0.00	120.00	0.00	120.00	
60170.03 UNEMPLOYMENT INS-MAINTENANCE	0.00	508.00	0.00	0.00	508.00	0.00	508.00	
66000.00 PAYROLL EXPENSES	42.00	146.01	0.00	0.00	146.01	0.00	146.01	
905.005.10 Personnel Services - Travel	53,940.00	51,480.23	0.00	4,730.70	56,210.93	0.00	56,210.93	
60309.01 SUBSISTENCE/TAXABLE MEALS	319.00	0.00	0.00	0.00	0.00	0.00	0.00	
60310.01 SUBSISTENCE/NON-TAXABLE MEALS	0.00	109.43	0.00	0.00	109.43	0.00	109.43	
60310.03 SUBS/NON-TAXABLE MEALS		20.29						
FJE.05 TO REVERSE PY A/P			0.00	0.00		0.00		
60310.03 SUBS/NON-TAXABLE MEALS	274.00	20.29	0.00	0.00	20.29	0.00	20.29	
60310.04 DIRS SUBS/NON-TAX MEALS		646.18						
FJE.05 TO REVERSE PY A/P			0.00	(465.28)		0.00		
FJE.06 TO RECORD CY A/P			0.00	388.33		0.00		
60310.04 DIRS SUBS/NON-TAX MEALS	1,211.00	646.18	0.00	(76.95)	569.23	0.00	569.23	
60310.13 DINNER MEETING-NON TAX		13,611.06						
FJE.05 TO REVERSE PY A/P			0.00	0.00		0.00		
FJE.06 TO RECORD CY A/P			0.00	806.00		0.00		
60310.13 DINNER MEETING-NON TAX	13,379.00	13,611.06	0.00	806.00	14,417.06	0.00	14,417.06	
60311.01 SUBSISTENCE, LODGING	4,018.00	1,163.15	0.00	0.00	1,163.15	0.00	1,163.15	
60311.04 DIRECTORS-LODGING		5,131.80						
FJE.05 TO REVERSE PY A/P			0.00	(2,311.92)		0.00		
FJE.06 TO RECORD CY A/P			0.00	3,821.89		0.00		
60311.04 DIRECTORS-LODGING	7,631.00	5,131.80	0.00	1,509.97	6,641.77	0.00	6,641.77	
60320.01 PRIVATE VEHICLE	0.00	147.84	0.00	0.00	147.84	0.00	147.84	
60320.02 PRIVATE VEHICLE		0.00						
FJE.06 TO RECORD CY A/P			0.00	134.93		0.00		
60320.02 PRIVATE VEHICLE	19.00	0.00	0.00	134.93	134.93	0.00	134.93	
60320.03 PRIVATE VEHICLE		267.72						* ÷
FJE.05 TO REVERSE PY A/P			0.00	0.00		0.00		
60320.03 PRIVATE VEHICLE	702.00	267.72	0.00	0.00	267.72	0.00	267.72	

Year End: June 30, 2023 Prepared by Reviewed by Eng. Director Tech Reviewer **Trial Balance** RS 9/25/2023 Account Rep 06/22 Prelim Adj's Reclass Rep OB Adi's **OB Bal** Annotation 60320.04 DIRECTORS-PRIVATE VEHICLE 19,868.91 FJE.05 TO REVERSE PY A/P 0.00 (2, 437.80)0.00 FJE.06 TO RECORD CY A/P 0.00 2.531.04 0.00 15.329.00 19.868.91 0.00 93.24 19,962.15 0.00 19.962.15 60320.04 DIRECTORS-PRIVATE VEHICLE 60360.01 OTHER TRAVEL COST 133.00 0.00 0.00 0.00 0.00 0.00 0.00 60410.01 SUBS-MEALS 0.00 FJE.06 TO RECORD CY A/P 0.00 180.10 0.00 363.00 180.10 0.00 60410.01 SUBS-MEALS 0.00 0.00 180.10 180.10 0.00 841.71 60410.04 DIRECTORS-SUBS, MEALS 859.00 841.71 0.00 0.00 841.71 0.00 60411.01 SUBS-LODGING 0.00 1,001.60 0.00 FJE.06 TO RECORD CY A/P 0.00 0.00 0.00 1,001.60 1,001.60 0.00 1.001.60 60411.01 SUBS-LODGING 0.00 9.304.70 60411.04 SUBSISTENCE-LODGING 7,323.00 9.304.70 0.00 0.00 9,304.70 0.00 0.00 313.75 313.75 0.00 313.75 60420.04 DIRECTORS-PRIVATE VEHICLE 1,572.00 0.00 60440.01 PUBLIC CARRIER 0.00 0.00 1,128.50 FJE.06 TO RECORD CY A/P 42.00 0.00 0.00 1,128.50 1.128.50 0.00 1,128.50 60440.01 PUBLIC CARRIER 60440.04 DIRECTORS-PUBLIC CARRIER 53.69 0.00 (46.69)0.00 FJE.05 TO REVERSE PY A/P 0.00 0.00 7.00 755.00 (46.69)7.00 60440.04 DIRECTORS-PUBLIC CARRIER 53.69 60460.01 OTHER TRAVEL COST 11.00 0.00 0.00 0.00 0.00 0.00 0.00 905.010 Commodities 320,720.89 193,514.72 (1,275,44)186,063.73 0.00 186,063.73 (6, 175.55)62010.00 SAND, GRAVEL, SLAG 59,059.00 619.26 0.00 0.00 619.26 0.00 619.26 62030.00 CEMENT, PLASTER, LIME, ETC. 740.00 0.00 0.00 0.00 0.00 0.00 0.00 62040.00 LUMBER, PARTS, PILINGS, ETC. 80.00 0.00 0.00 0.00 0.00 0.00 0.00 62050.00 STEEL & OTHER METALS 1,372.90 58,845.00 0.00 0.00 1,372.90 0.00 1,372.90 62060.00 PAINT, PRESERVATIVES, ETC. 92.28 FJE.06 TO RECORD CY A/P 0.00 207.96 0.00 62060.00 PAINT, PRESERVATIVES, ETC. 0.00 92.28 0.00 207.96 300.24 0.00 300.24

189.94

62090.00 ALL OTHER MAINT SUPPLIES

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Account	Rep 06/22	Prelim	Adj's	Reclass	Rep	OB Adj's	OB Bai	Annotation
FJE.06 TO RECORD CY A/P			0.00	89.90		0.00		
62090.00 ALL OTHER MAINT SUPPLIES	149.00	189.94	0.00	89.90	279.84	0.00	279.84	
62130.00 OFFICE SUPPLIES & MATERIALS		6,018.98			8			
FJE.05 TO REVERSE PY A/P			0.00	(770.72)		0.00		
FJE.06 TO RECORD CY A/P			0.00	1,235.85		0.00		
62130.00 OFFICE SUPPLIES & MATERIALS	7,735.00	6,018.98	0.00	465.13	6,484.11	0.00	6,484.11	an
62140.00 PAPER SUPPLIES	555.00	719.68	0.00	0.00	719.68	0.00	719.68	
62210.00 FUELS-GASOLINE	31,522.00	26,570.53	0.00	0.00	26,570.53	0.00	26,570.53	
62211.00 FUELS-DIESEL	93,687.00	84,146.37	0.00	0.00	84,146.37	0.00	84,146.37	- 14 C
62212.00 FUELS-OTHER		1,191.83						
FJE.05 TO REVERSE PY A/P			0.00	(313.13)		0.00		
FJE.06 TO RECORD CY A/P			0.00	141.90		0.00		
62212.00 FUELS-OTHER	7.00	1,191.83	0.00	(171.23)	1,020.60	0.00	1,020.60	
62220.00 LUBRICATING OILS, GREASE, ETC		5,004.76						
FJE.05 TO REVERSE PY A/P		0,00 11 0	0.00	(278.86)	·	0.00		
62220.00 LUBRICATING OILS, GREASE, ETC	163.00	5,004.76	0.00	(278.86)	4,725.90	0.00	4,725.90	
62241.00 TIRES & TUBES-TRUCK		1,349.87				- 1. s. f		
FJE.06 TO RECORD CY A/P		· · · · ·	0.00	1,280.00		0.00		
62241.00 TIRES & TUBES-TRUCK	3,376.00	1,349.87	0.00	1,280.00	2,629.87	0.00	2,629.87	
62242.00 TIRES & LUBES-TRACTOR	4,705.00	1,075.10	0.00	0.00	1,075.10	0.00	1,075.10	
62243.00 TIRES & TUBES-OFF ROAD		0.00						
FJE.06 TO RECORD CY A/P		3	0.00	195.00	NUS V	0.00		
62243.00 TIRES & TUBES-OFF ROAD	0.00	0.00	0.00	195.00	195.00	0.00	195.00	
62250.00 EXPEND REPAIR & REPLACE PARTS		34,470.52			- D - D			
FJE:05 TO REVERSE PY A/P			0.00	(4,072.66)		0.00		
FJE.05 TO REVERSE PY A/P			0.00	(75.00)		0.00		
FJE.06 TO RECORD CY A/P			0.00	1,404.43		0.00		<i>N</i>
62250.00 EXPEND REPAIR & REPLACE PARTS	27,214.00	34,470.52	0.00	(2,743.23)	31,727.29	0.00	31,727.29	
62251.00 EXP REP & REP PARTS-VEHICLE		5,913.70					1	
FJE.05 TO REVERSE PY A/P		-,• ••••	0.00	(241.80)		0.00		
FJE.06 TO RECORD CY A/P			0.00	985.89		0.00	8	
62251.00 EXP REP & REP PARTS-VEHICLE	7,167.00	5,913.70	0.00	744.09	6,657.79	0.00	6,657.79	

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Account	Rep 06/22	Prelim	Adj's	Reclass	Rep	OB Adj's	OB Bal	Annotation
62252.00 EXP REP/RP PTS-A/C, HEAT, PLM	59.00	244.12	0.00	0.00	244.12	0.00	244.12	
62253.00 BATTERIES	993.00	0.00	0.00	0.00	0.00	0.00	0.00	
		2,014.09						
62260.00 ACCESSORIES, CHAINS, ETC. FJE.05 TO REVERSE PY A/P		2,014.09	0.00	(164.72)		0.00		
62260.00 ACCESSORIES, CHAINS, ETC.	591.00	2,014.09	0.00	(164.72)	1,849.37	0.00	1,849.37	
		·		. ,				
62280.00 SHOP SUPPLIES		6,899.20						
FJE.05 TO REVERSE PY A/P			0.00	(176.19)		0.00		
FJE.06 TO RECORD CY A/P			0.00	1,134.52		0.00		
62280.00 SHOP SUPPLIES	14,172.00	6,899.20	0.00	958.33	7,857.53	0.00	7,857.53	
			~					
62290.00 OTHER EQUIP REPAIR PARTS SUPP	666.00	1,499.13	0.00	0.00	1,499.13	0.00	1,499.13	
62410.00 BUILDING SUPPLIES & MATERIALS	0.00	252.20	0.00	0.00	252.20	0.00	252.20	
62420.00 HDWE PLUMB & ELEC SUPPLIES	0.00	660.25	0.00	0.00	660.25	0.00	660.25	
62430.00 SMALL TOOLS	2011	37.48						
FJE.05 TO REVERSE PY A/P		57.40	0.00	(1,949.97)		0.00		
62430.00 SMALL TOOLS	227.00	37.48	0.00	(1,949.97)	(1,912.49)	0.00	(1,912.49)	
02430.00 SIMALE TOOLS	227.00	07.40	0.00	(1,040.07)	(1,012.40)	0.00	(1,012,10)	
62450.00 JANITORIAL SUPPLIES	0.00	201.48	0.00	0.00	201.48	0.00	201.48	
62510.00 POISONS		129.95				31 II	2	
FJE.06 TO RECORD CY A/P		Y	0.00	119.98		0.00	2	10
62510.00 POISONS	151.00	129.95	0.00	119.98	249.93	0.00	249.93	*
			100	1				
62520.00 DECALS-SIGNS	0.00	248.46	0.00	0.00	248.46	0.00	248.46	
62530.00 UNIFORMS & WEARING APPAREL		9,543.08						
AJE.08 TO RECLASS UNIFORM RENTALS OUT OF UNIF		-	(6,175.55)	0.00		0.00		
FJE.05 TO REVERSE PY A/P			0.00	(236.24)		0.00		
FJE.06 TO RECORD CY A/P			0.00	755.88	-	0.00		
62530.00 UNIFORMS & WEARING APPAREL	2,490.00	9,543.08	(6,175.55)	519.64	3,887.17	0.00	3,887.17	4
62590.00 OTHER SUPPLIES & MATERIALS		3,040.46						0
FJE.05 TO REVERSE PY A/P			0.00	(638.68)		0.00		
FJE.06 TO RECORD CY A/P			0.00	91.22		0.00		
62590.00 OTHER SUPPLIES & MATERIALS	6,367.89	3,040.46	0.00	(547.46)	2,493.00	0.00	2,493.00	
66900.00 RECONCILIATION DISCREPANCIES	0.00	9.10	0.00	0.00	9.10	0.00	9.10	
905.015 Contractual services	131,532.98	131,575.16	9,397.55	1,593.34	142,566.05	0.00	142,566.05	

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Account	Rep 06/22	Prelim	Adj's	Reclass	Rep	OB Adj's	OB Bal	Annotation
61020.00 EMPLOYEE TRAINING	0.00	3,100.00	0.00	0.00	3,100.00	0.00	3,100.00	
61030.00 REGISTRATION		9,300.00						
FJE.05 TO REVERSE PY A/P		0,000.00	0.00	(750.00)		0.00		
FJE.06 TO RECORD CY A/P			0.00	1,475.00		0.00		
61030.00 REGISTRATION	11,989.00	9,300.00	0.00	725.00	10,025.00	0.00	10,025.00	
		0,000.000			101020.00	0.00	10,020.00	
61110.00 POSTAGE, BOX RENT, ETC.		1,891.84						
FJE.05 TO REVERSE PY A/P			0.00	(332.00)	· · · ·	0.00		
FJE.06 TO RECORD CY A/P			0.00	447.49		0.00		
61110.00 POSTAGE, BOX RENT, ETC.	2,336.00	1,891.84	0.00	115.49	2,007.33	0.00	2,007.33	
	_,	,			_,			
61190.00 FREIGHT EXPENSE		1,070.64						
FJE.05 TO REVERSE PY A/P			0.00	(565.99)		0.00		
FJE.06 TO RECORD CY A/P			0.00	35.00		0.00		
61190.00 FREIGHT EXPENSE	2,901.00	1,070.64	0.00	(530.99)	539.65	0.00	539.65	
61210.00 ELECTRICITY		6,213.90						
FJE.05 TO REVERSE PY A/P			0.00	(635.93)		0.00		
FJE.06 TO RECORD CY A/P			0.00	571.98		0.00		
61210.00 ELECTRICITY	5,511.00	6,213.90	0.00	(63.95)	6.149.95	0.00	6,149.95	
	0,01,000	-,		()				
61220.00 GAS	2,695.00	2,169.74	0.00	0.00	2,169.74	0.00	2,169.74	
61230.00 WATER & SEWAGE		1,169.32	2		e a .			
FJE.05 TO REVERSE PY A/P		1,100.02	0.00	(56.86)		0.00		
FJE.06 TO RECORD CY A/P			0.00	91.24		0.00		
61230.00 WATER & SEWAGE	720.00	1,169.32	0.00	34.38	1,203.70	0.00	1,203.70	
01230.00 WATER & SEWAGE	720.00	1,105.52	0.00	54.50	1,203.70	0.00	1,203.70	
61310.00 ADVERTISING	0.00	69.22	0.00	0.00	69.22	0.00	69.22	
	0.00	00.22	0.00	0.00	00.22	0.00	00.22	
61460.00 RENTAL OF OTHER EQUIPMENT		828.00						
FJE.05 TO REVERSE PY A/P		020.00	0.00	(69.00)		0.00		
FJE.06 TO RECORD CY A/P			0.00	75.90		0.00		
61460.00 RENTAL OF OTHER EQUIPMENT	5,676.00	828.00	0.00	6.90	834.90	0.00	834.90 1	5
	0,010100	020100	0.00	0.00	004.00	0.00		
61490.00 OTHER RENTAL		1.575.72						
AJE.08 TO RECLASS UNIFORM RENTALS OUT OF UNIF		.,	6,175.55	0.00		0.00		
FJE.05 TO REVERSE PY A/P			0.00	(1.575.72)		0.00		
61490.00 OTHER RENTAL	22,382.00	1,575.72	6,175.55	(1,575.72)	6,175.55	0.00	6,175.55 1	6
		.,	0,0.00	(1,010.12)	0,110.00	0.00	0,170.00 -	
61520.00 BUILDING AND GROUNDS		21,624.19						
		21,02110						

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Account	Rep 06/22	Prelim	Adj's	Reclass	Rep	OB Adj's	OB Bal	Annotation
AJE.09 RECLASS REPAIRS FROM CAPITAL EXPENDITL	4		4,422.00	0.00		0.00		1.1.1
FJE.05 TO REVERSE PY A/P			0.00	(2,422.00)		0.00		
FJE.06 TO RECORD CY A/P			0.00	1,444.00		0.00		
61520.00 BUILDING AND GROUNDS	6,893.00	21,624.19	4,422.00	(978.00)	25,068.19	0.00	25,068.19	
61530.00 MACHINERY, ETC.	70.00	6,506.46	0.00	0.00	6,506.46	0.00	6,506.46	
61550.00 OFFICE EQUIPMENT & FURNITURE	99.98	0.00	0.00	0.00	0.00	0.00	0.00	
61590.00 MISCELLANEOUS EQUIPMENT		399.00						
FJE.06 TO RECORD CY A/P			0.00	1,438.25		0.00		
61590.00 MISCELLANEOUS EQUIPMENT	649.00	399.00	0.00	1,438.25	1,837.25	0.00	1,837.25	
61621.00 PRIVATE AUDIT	0.00	11,000.00	0.00	0.00	11,000.00	0.00	11,000.00	
61623.00 ACCT FEES-CPA	15,195.00	2,986.75	0.00	0.00	2,986.75	0.00	2.986.75	
01023.00 A001 1 EES-01 A	10,100.00	2,000.10	0.00	0.00	2,000.10	0.00	2,000.10	
61630.00 LEGAL		25,387.50						÷
FJE.05 TO REVERSE PY A/P			0.00	(900.00)		0.00		
FJE.06 TO RECORD CY A/P			0.00	3.128.00	10 m	0.00		
61630.00 LEGAL	19,613.00	25,387.50	0.00	2,228.00	27,615.50	0.00	27,615.50	17
61640.00 PHYSICIAN SERVICES	185.00	335.00	0.00	0.00	335.00	0.00	335.00	
61651.00 PERSONNEL SERV CONTRACT-OTHER		6,074.00						
FJE.05 TO REVERSE PY A/P		0,07 1100	0.00	(400.00)		0.00		
FJE.06 TO RECORD CY A/P			0.00	495.00		0.00		
61651.00 PERSONNEL SERV CONTRACT-OTHER	7,566.00	6,074.00	0.00	95.00	6,169.00	0.00	6,169.00	
61670.00 LAB & TESTING FEES		733.00	4					
FJE.05 TO REVERSE PY A/P		755.00	0.00	(104.00)		0.00		
FJE.06 TO RECORD CY A/P			0.00	114.00		0.00		
61670.00 LAB & TESTING FEES	671.00	733.00	0.00	10.00	743.00	0.00	743.00	
	4.00	0.00						
61690.00 OTHER FEES AND SERVICES 61690.05 OTHER FEES & SERVICES	1.00	0.00 0.00	0.00	0.00	0.00	0.00	0.00	
01090.05 OTHER FEES & SERVICES	(72.00)	0.00	0.00	0.00	0.00	0.00	0.00	
61698.00 JANITORIAL		7,800.00						
FJE.05 TO REVERSE PY A/P			0.00	(650.00)		0.00		
FJE.06 TO RECORD CY A/P			0.00	650.00		0.00		
61698.00 JANITORIAL	6,900.00	7,800.00	0.00	0.00	7,800.00	0.00	7,800.00	
61700.00 LIABILITY INSURANCE POOL	1,610.00	1,098.00	0.00	0.00	1,098.00	0.00	1,098.00	
61710.00 INSURANCE & FIDELITY BONDS	643.00	542.80	0.00	0.00	542.80	0.00	542.80	

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Account	Rep 06/22	Prelim	Adj's	Reclass	Rep	OB Adj's	OB Bal	Annotation
61718.00 SERVICE CHARGES-BANK ACCTS	108.00	(6.40)	0.00	0.00	(6.40)	0.00	(6.40)	3A
61720.00 MEMBERSHIP DUES		1,200.00			·			
AJE.06 TO REMOVE VOIDED CHECK FROM BOOKS		1,200.00	(1,200.00)	0.00		0.00		
61720.00 MEMBERSHIP DUES	1,525.00	1,200.00	(1,200.00)	0.00	0.00	0.00	0.00	
61740.00 SALVAGE/WASTE DISPOSAL		4,002.14						
FJE.05 TO REVERSE PY A/P		. · · · ·	0.00	(279.87)		0.00		
FJE.06 TO RECORD CY A/P			0.00	341.83		0.00		
61740.00 SALVAGE/WASTE DISPOSAL	3,304.00	4,002.14	0.00	61.96	4,064.10	0.00	4,064.10	
61741.00 ENV. TANK FEES		0.00				E.		
FJE.06 TO RECORD CY A/P		0.00	0.00	150.00		0.00		
61741.00 ENV. TANK FEES	150.00	0.00	0.00	150.00	150.00	0.00	150.00	
61744.00 EPA FEES		796.62						
FJE.05 TO REVERSE PY A/P			0.00	(108.97)		0.00		
FJE.06 TO RECORD CY A/P			0.00	42.98		0.00		
61744.00 EPA FEES	249.00	796.62	0.00	(65.99)	730.63	0.00	730.63	
61920.00 SOFTWARE ACQUISTION	780.00	500.00	0.00	0.00	500.00	0.00	500.00	
61921.00 SOFTWARE ACQ/MAINT/LICENSE FEE	933.00	1.168.06	0.00	0.00	1,168.06	0.00	1,168.06	
	000.00	1,100.00	0.00	0.00	1,100.00	0.00	1,100.00	
61922.00 TELEPHONE-LOCAL		6,704.50						
FJE.05 TO REVERSE PY A/P		0,101.00	0.00	(609.09)		0.00	5	
FJE.06 TO RECORD CY A/P			0.00	598.98		0.00		
61922.00 TELEPHONE-LOCAL	6,076.00	6,704.50	0.00	(10.11)	6,694.39	0.00	6,694.39	
61939.00 CELLULAR USAGE TIME		5,303.00						
FJE.05 TO REVERSE PY A/P		5,505.00	0.00	(462.17)		0.00		
FJE.06 TO RECORD CY A/P			0.00	415.29		0.00		
61939.00 CELLULAR USAGE TIME	4,142.00	5,303.00	0.00	(46.88)	5,256.12	0.00	5,256.12	
	20.00	20.40	0.00	0.00	e 			
62150.00 SUBSCRIPTIONS (NEWSPAPERS)	32.00	32.16	0.00	0.00	32.16	0.00	32.16	
905.035 Capital outlay	909,768.00	633,196.36	47,935.75	(42,760.15)	638,371.96	(231,856.61)	406,515.35	
905.035.05 Capital Outlay - Machinery	676,171.00	231,856.61	52,357.75	(52,357.75)	231,856.61	(231,856.61)	0.00	
63320.08 ROAD MACHINERY		227,791.00		,				
OJE.04 RECORD CURRENT YEAR ADDITIONS			0.00	0.00		(227,791.00)		
63320.08 ROAD MACHINERY	632,904.00	227,791.00	0.00	0.00	227,791.00	(227,791.00)	0.00	I-1.TICK

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Account	Rep 06/22	Prelim	Adj's	Reclass	Rep	OB Adj's	OB Bal	Annotation
63330.08 OFFICE MACHINERY	398.00	0.00	0.00	0.00	0.00	0.00	0.00	
63390.08 TRUCKS		0.00					-	
AJE.12 TO BOOK CY ENCUMBRANCES			52,357.75	0.00		0.00		
FJE.11 REVERSE ENCUMBRANCES			0.00	(52,357.75)		0.00		
63390.08 TRUCKS	0.00	0.00	52,357.75	(52,357.75)	0.00	0.00	0.00	
63490.08 OTHER EQUIPMENT		4,065.61	1.1					
OJE.04 RECORD CURRENT YEAR ADDITIONS			0.00	0.00		(4,065.61)		
63490.08 OTHER EQUIPMENT	42,869.00	4,065.61	0.00	0.00	4,065.61	(4,065.61)	0.00	I-1.TICK
						÷		
905.035.10 Capital Outlay - Project	233,597.00	396.917.75	0.00	9,597.60	406,515.35	0.00	406.515.35	
70032.00 ALC-ALCORN BRIDGE IN BEARMAN CREEK	31,000.00	0.00	0.00	0.00	0.00	0.00	0.00	
				0.00			0.00	
70033.00 ALC-BRIDGE NEWCOMB BRANCH		42,121.40						
FJE.07 REVERSE PY PROJECT PAYABLES			0.00	(42,121.40)		0.00		
70033.00 ALC-BRIDGE NEWCOMB BRANCH	0.00	42,121.40	0.00	(42,121.40)	0.00	0.00	0.00	
		×						
71015.00 CHK-COUNTY ROAD 150	13,914.00	0.00	0.00	0.00	0.00	0.00	0.00	
71016.00 CHK-EAST BRIDGE CR 413	0.00	15,300.00	0.00	0.00	15,300.00	0.00	15,300.00	
71017.00 CHK-WEST BRIDGE CR 413	0.00	7,053.89	0.00	0.00	7,053.89	0.00	7,053.89	
71018.00 CHK-CHICO CREEK	0.00	7,272.48	0.00	0.00	7,272.48	0.00	7,272.48	1
71019.00 CHIC CR 312 ARMY BRIDGE	0.00	22,775.00	0.00	0.00	22,775.00	0.00	22,775.00	
71020.00 CHK-09-2302-0099		0.00						
FJE.08 RECORD CY PROJECT PAYABLE			0.00	22,775.00		0.00		
71020.00 CHK-09-2302-0099	0.00	0.00	0.00	22,775.00	22,775.00	0.00	22,775.00	
72015.00 CLA-MELTON BOTTOM RD	0.00	25,000.00	0.00	0.00	25,000.00	0.00	25,000.00	
72017.00 CLA-13-2111-077		0.00						
FJE.08 RECORD CY PROJECT PAYABLE		0.00	0.00	12,498.10	10,100,10	0.00	10.100.10	
72017.00 CLA-13-2111-077	0.00	0.00	0.00	12,498.10	12,498.10	0.00	12,498.10	
72018.00 CLA-13-2205-027		0.00						
FJE.08 RECORD CY PROJECT PAYABLE			0.00	31,516.22		0.00		
72018.00 CLA-13-2205-027	0.00	0.00	0.00	31,516.22	31,516.22	0.00	31,516.22	
73026.00 ITA-DEER CREEK RD	10,652.00	0.00	0.00	0.00	0.00	0.00	0.00	
	4,244.00	0.00	0.00	0.00	0.00	0.00	0.00	
73028.00 ITA-BRIDGE ON WRIGHT RD	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00	

Prepared by Reviewed by Eng. Director Tech Reviewer RS 9/25/2023

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Account	Rep 06/22	Prelim	Adj's	Reclass	Rep	OB Adj's	OB Bal	Annotation
73029.00 ITA-BRIDGE ON WIYGUL RD	15,000.00	0.00	0.00	0.00	0.00	0.00	0.00	
73030.00 ITA-HATFIELD CREEK CLEANOUT	5,478.00	0.00	0.00	0.00	0.00	0.00	0.00	
73031.00 ITA-BULL MOUNTAIN CREEK	4,849.00	0.00	0.00	0.00	0.00	0.00	0.00	
73032.00 ITA-BUNCH/PARISH PROPERTY	0.00	1,475.01	0.00	0.00	1,475.01	0.00	1,475.01	
73033.00 ITA-ACCESS RD	0.00	5,640.90	0.00	0.00	5,640.90	0.00	5,640.90	
73034.00 ITA-OLD CAROLINA RD	0.00	17,000.00	0.00	0.00	17,000.00	0.00	17,000.00	
75044.00 LEE-ROGERS/KNIGHT CULVERT	1,345.00	0.00	0.00	0.00	0.00	0.00	0.00	
75045.00 LEE-SAND CREEK/BENTLEY PROPERTY		33,673.32					ang tér si	
FJE.07 REVERSE PY PROJECT PAYABLES			0.00	(33,673.32)		0.00		
75045.00 LEE-SAND CREEK/BENTLEY PROPERTY	0.00	33,673.32	0.00	(33,673.32)	0.00	0.00	0.00	
75046.00 LEE-STABILIZE CR 251	0.00	2,000.00	0.00	0.00	2.000.00	0.00	2.000.00	
75047.00 LEE-GARRETT CREEK	0.00	9,008.30	0.00	0.00	9,008.30	0.00	9,008.30	
75048.00 LEE-BRIDGE CR 2500	0.00	20,417.90	0.00	0.00	20.417.90	0.00	20.417.90	
76042.00 LWN-MOORE CREEK SOCCER	0.00	23,651.77	0.00	0.00	23,651.77	0.00	23,651.77	
78017.00 NOX-SANDYLAND RD	7,709.00	0.00	0.00	0.00	0.00	0.00	0.00	
78018.00 NOX-BROKEN PUMPKIN CREEK	3,400.00	0.00	0.00	0.00	0.00	0.00	0.00	
78019.00 NOX-MACON-LYNN CREEK RD #1	5,300.00	6.882.23	0.00	0.00	6.882.23	0.00	6.882.23	
78020.00 NOX-MACON-LYNN CREEK RD #2	2,700.00	3,152.91	0.00	0.00	3,152.91	0.00	3,152.91	
78021.00 NOX-MOORE CUTOFF RD	2,800.00	3,502.18	0.00	0.00	3,502.18	0.00	3,502.18	
78022.00 NOX-UPTON RD	1,500.00	0.00	0.00	0.00	0.00	0.00	0.00	
		0.000.00				5 C		
78023.00 NOX - MARTIN RD CULVERT		2,200.00	0.00	(0.000.00)		0.00		
FJE.07 REVERSE PY PROJECT PAYABLES		0.000.00	0.00	(2.200.00)	0.00	0.00	0.00	
78023.00 NOX - MARTIN RD CULVERT	0.00	2,200.00	0.00	(2,200.00)	0.00	0.00	0.00	
78024.00 NOX-SHORTCUT RD	0.00	41,000.00	0.00	0.00	41,000.00	0.00	41,000.00	
78025.00 NOX-ELON RD	0.00	5,749.15	0.00	0.00	5,749.15	0.00	5,749.15	
78026.00 NOX-ELON RD	0.00	7,543.68	0.00	0.00	7,543.68	0.00	7,543.68	
78027.00 NOX-T.C. JOURDAN RD	0.00	1,300.00	0.00	0.00	1,300.00	0.00	1,300.00	
78028.00 NOX-CULVERTS ON HOPEWELL RD	0.00	1,288.08	0.00	0.00	1,288.08	0.00	1,288.08	
79015.00 PON - TUSCUMBIA RD		19,197.00						
FJE.07 REVERSE PY PROJECT PAYABLES			0.00	(19,197.00)		0.00		
79015.00 PON - TUSCUMBIA RD	0.00	19,197.00	0.00	(19,197.00)	0.00	0.00	0.00	
79016.00 PON-SUBERTOWN RD	0.00	37,712.55	0.00	0.00	37,712.55	0.00	37,712.55	
80021.00 PRE BRIDGE A CR4174	639.00	0.00	0.00	0.00	0.00	0.00	0.00	
80022.00 PRE BRIDGE 133 CR 4174	912.00	0.00	0.00	0.00	0.00	0.00	0.00	
80023.00 PRE CR4174 BRIDGE 132	987.00	0.00	0.00	0.00	0.00	0.00	0.00	
80024.00 PRE BRIDGE B CR 4080	644.00	0.00	0.00	0.00	0.00	0.00	0.00	

10/9/2023 7:55 AM

Prepared by Reviewed by Eng. Director Tech Reviewer
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9/25/2023

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Account	Rep 06/22	Prelim	Adj's	Reclass	Rep	OB Adj's	OB Bal	Annotation
80025.00 PRENTISS BRIDGE CR3130	6,000.00	2,500.00	0.00	0.00	2,500.00	0.00	2,500.00	×
80026.00 PRE-BALDWYN HIGH SCHOOL	4,549.00	0.00	0.00	0.00	0.00	0.00	0.00	
81030.00 TIS-COUNTY ROAD 16	8,048.00	0.00	0.00	0.00	0.00	0.00	0.00	
81031.00 TIS-TISH CO ROAD 16	12,382.00	0.00	0.00	0.00	0.00	0.00	0.00	
81032.00 TIS-DITCH CR 313	3,823.00	0.00	0.00	0.00	0.00	0.00	0.00	
81033.00 TIS-LINE RD DITCH RELOCATION	10,000.00	0.00	0.00	0.00	0.00	0.00	0.00	
90014.00 DP-BEAVER ERADICATION	50,000.00	32,500.00	0.00	0.00	32,500.00	0.00	32,500.00	
90802.00 DP-KEMPER COUNTY LAKE		0.00						
FJE.06 TO RECORD CY A/P			0.00	40,000.00		0.00		
90802.00 DP-KEMPER COUNTY LAKE	20,722.00	0.00	0.00	40,000.00	40,000.00	0.00	40,000.00	
905.035.20 Capital Outlay - Other inf	0.00	4,422.00	(4,422.00)	0.00	0.00	0.00	0.00	I-1.TICK
63230.00 BUILDING IMPROVEMENTS		4,422.00	(4,400,00)	0.00		0.00		
AJE.09 RECLASS REPAIRS FROM CAPITAL EXPENDITL			(4,422.00)	0.00	0.00	0.00		
63230.00 BUILDING IMPROVEMENTS	0.00	4,422.00	(4,422.00)	0.00	0.00	0.00	0.00	
				×				
905.040 DEPRECIATION	0.00	0.00	0.00	0.00	0.00	306,508.32	306,508.32	
63500.08 Depreciation expense		0.00						
OJE.06 RECORD CURRENT YEAR DEPRECIATION			0.00	0.00		306,508.32		
63500.08 Depreciation expense	0.00	0.00	0.00	0.00	0.00	306,508.32	306,508.32	90-1
	<u>(</u> 0.13)	0.00	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	(434,013.87)	185,714.59	(#)		209,323.39		(315,858.60)	

NOTE: USE CONTEXT MENU TO FILTER BY ENTIRE GOVERNMENT, GOVERNMENTAL ACTIVITIES, BUSINESS ACTIVITIES, OR ANY PARTICULAR FUND 1. Gov-Wide TB ties to 90-2

2. Encumbrance is assigned for fund level purpose only

- 3. Fund Level balance agrees 80-6 GW Basis agrees to 90-6
- 4. Budgetary Balance ties to LL
- 5. Budgetary Balance ties to 50

Tombigbee River Valley Water Mgt District Year End: June 30, 2023 Trial Balance				Prepared by	Reviewed by		Tech Reviewer	TB-19
			2			RS 9/25/2023	-	
Account	Rep 06/22	Prelim	Adj's	Reclass	Re	p OB Adj's	OB Bal	Annotation
6. Budgetary Balance ties to 50		1.11						*
7. Budgetary balance ties to 50	54							
8. Budgetary Balance ties to 50		÷.,,						
9. Budgetary Balance ties to 50								
10.Budgetary balances agrees per 50.7								
11.Budgetary Basis agrees per 50.11						ĸ		
12.Budgetary balance ties to 52.TICK								
13. Budgetary balances ties to 52				3				
14. Budgetary Balance Ties to 74.1								
15. Budgetary balance ties to 74								, *
16.Budgetary Balance ties to 74	(1 2)							
NOTE: Per discussion with Elizabeth, and a for uniform rentals at the beginning of FYE		ces tested, the	e signific	ant decrease	in this expo	ense is due f	to TRVWMD switc	hing vendors
17.Budgetary balance ties to 73		1.1					- A -	

	June 30, 2				Prepared by	Reviewed by	Eng. Direc	ctorTech Reviewe		AJE	
	Journal E 2022 To		- 183 K		~		RS				
ж.				10			9/25/202	3	1		9. IW
lumber	Date	Name	Account No	Referenc	e Debit	Cred	it Net In	come (Loss) Amo	unt Chg	Recurrence	Misstatemen
1		Net Income (Loss) Before Adjustment	ts					185,714.59			9 - C
		2			0.	00	0.00	185,714.59	0.00		
				Y.,	0.	00	0.00	185,714.59 [.]	0.00		
AJE.01 6	6/30/2023	OTHER INCOME	37200.00	52	126,508.	24					
AJE.01 6	6/30/2023	FEDERAL INCOME	37300.00	52		126,5	08.24				10
		TO RECLASS FEDERAL INCOME C									
		OTHER INCOME	0101								
					126,508.	24 126,5	08.24	185,714.59	0.00		0
AJE.02 6	6/30/2023	CASH ON DEPOSIT-CHECKING AC	10200.00	A-1	956.	69		e.	-		
		Payroll Liabilities	20000.00	A-1			48.59				
AJE.02 6		Payroll Liabilities	20000.00	A-1			8.10				
		TO VOID DUPLICATED TRANSACT	IONS								
					956.	69 9	56.69	185,714.59	0.00		
AJE.03 6	6/30/2023	CASH ON DEPOSIT-CHECKING AC	10200.00	A-1		15,0	00.00				
		MONEY MARKET ACCOUNT	10900.00	A-1	15,000.	00					
		TO VOID ERRANT TRANSFER ENT	RY								
					15,000.	00 15,0	00.00	185,714.59	0.00		
AJE.04 6	6/30/2023	SPECIAL FUNDS ACCOUNT	10800.00	A-4	5,000,000.	.00					
AJE.04 6	6/30/2023	INVESTMENTS	11000.00	A-4		5,000,0	00.00				
		TO RECORD THE WITHDRAWAL C BANKPLUS CD AND DEPOSIT INTO									
		FUNDS ACCOUNT									
					5,000,000.	00 5,000,0	00.00	185,714.59	0.00		
AJE.05 6	6/30/2023	SPECIAL FUNDS ACCOUNT	10800.00	A-3	161,116.	13					
AJE.05 6	6/30/2023	INTEREST ON INVESTMENTS	37100.00	A-3		2,2	26.03				
		INTEREST ON INVESTMENTS	37100.00	A-3		12,3	17.12				
AJE.05 6	6/30/2023	INTEREST ON INVESTMENTS	37100.00	A-3		14,8	37.55				

djusting	June 30, Journal E 2022 To			÷		Prepared by	Reviewed b		RS 25/2023	Reviewer	AJE-1	
	Dete	Nama	Account No.		Bafarrana	Dahit					Dummer	N 41
Number	Date	Name	Account No		Reference	Debit	Сге		vet income (Lo	oss) Arnount Chg	Recurrence	Misstatement
		INTEREST ON INVESTMENTS	37100.00		A-3			724.42	2			5 C
		INTEREST ON INVESTMENTS	37100.00		A-3			,678.65				
		INTEREST ON INVESTMENTS	37100.00		A-3			,994.89				
		INTEREST ON INVESTMENTS	37100.00		A-3			226.92				
			37100.00		A-3			,387.00				
			37100.00		A-3			,126.26				
AJE.05	6/30/2023	INTEREST ON INVESTMENTS	37100.00		A-3		20	597.29				
		TO RECORD TRANSACTIONS FOR								e ni		
		FUNDS ACCOUNT										
	- ÷.,					161,116.	13 161	116.13	346,830.7	2 161,116,13	1	
	6/30/2023	CASH ON DEPOSIT-CHECKING AC	10200.00		A-1	1 200 (
		MEMBERSHIP DUES	61720.00		A-1 A-1	1,200.0		,200.00				
AJE.00	0/30/2023	MEMBERSHIP DUES	01720.00		A-1		•	,∠00.00				
		TO REMOVE VOIDED CHECK FRO	MROOKS									
		TO REMOVE VOIDED CHECK FRO	IN BOOKS									
						1,200.0	00 1	,200.00	348,030.7	2 1,200.00	l,a î −	
	6/30/2023	PETTY CASH	10400.00		A-2	70.	00					
		MONEY MARKET ACCOUNT	10900.00		A-2	10.		70.00				
7.02.07	0/00/2020											
	17 C	TO REMOVE ERRANT PETTY CAS	HENTRY									
						70.	00	70.00	348,030.7	2 0.00	1	
	6/20/2022	OTHER RENTAL	61490.00		74. 1	6,175.	55					
		UNIFORMS & WEARING APPAREL			74. 1 74. 1	0,175.		,175.55				
AJL.00	0/30/2023		02000.00				0	110.00				
		TO RECLASS UNIFORM RENTALS	OUT OF									
		UNIFORMS & WEARING APPAREL										
				5 - F		6,175.	55 6	,175.55	348,030.7	2 0.00		×
AJE.09	6/30/2023	BUILDING AND GROUNDS	61520.00	5 X X	I-1.TICK	4,422.0	10	1.1				1.0
		BUILDING IMPROVEMENTS	63230.00		I-1.TICK	4,422.0		422.00				
							•	*				
		RECLASS REPAIRS FROM CAPITA	L									
		EXPENDITURES										
						4,422.0	00 4	422.00	348,030.7	2 0.00		
						-			-			
AJE.10	6/30/2023	GROUP INS PREMIUMS WITHHELI	20600.00		CC-1		· · · · · · · · · · · · · · · · · · ·	444.97				

Tombigk Year End: Adjusting Date: 7/1/2	June 30, Journal E	Intries	it			Prepared by	Reviewed by	Eng. Director RS 9/25/2023	Tech Reviewe		AJE-2	
Number	Date	Name	Account No		Reference	e Debit	Credi	t Net Incor	ne (Loss) Amo	ount Chg	Recurrence	Misstatement
57	40	TO ADJÚST GROUP INSURANCE F WITHHELD	PREMIUMS	2.1	- e * .				Ϋ́.	š.,		5 a
		WITHIELD				2,444.	97 2,44	4.97 345	,585.75	(2,444.97)		
AJE.11 6	5/30/2023	Payroll Liabilities	20000.00		CC-2	1,416.	42	· · ·				
AJE.11 6	6/30/2023	HEALTH INSURANCE MATCHING	60140.03	×	CC-2		1,41	6.42				
		TO CLOSE QUICKBOOKS PR LIAB	ILITIES		9							
						1,416.	42 1,41	6.42 347	,002.17	1,416.42		
AJE.12 6		Reserve for encumbrances	29000.00		80-4. 1		52,35	7.75	1 - F			
AJE.12 6	6/30/2023	TRUCKS	63390.08		80-4. 1	52,357.	75					
		TO BOOK CY ENCUMBRANCES										
						52,357.	75 52,35	7.75 294	,644.42 (52,357.75)		
1						5,371,667.	75 5,371,66	7.75 294	,644.42 1	08,929.83		

	: June 30,					Prepared by	Reviewed by	Eng. Directo	orTech Reviewe	al contraction of the second se	RJE	
	el journal /2022 To				- 1			RS 9/25/2023		1 -		
umber	Date	Name	Account No		Reference	Debit	Credi	t Net Inco	ome (Loss) Amo	unt Cha F	Recurrence	Misstatemen
		Net Income (Loss) Before Adjustr						-	94,644.42			
	1	Net income (2033) Delote Aujusti	lienta					20		_	_	
	6/30/2023	Net assets - Unrestricted	29099.00		80-2		46,67	6.17				
FJE.01	6/30/2023	AD VALOREM-ALCORN	30100.00		80-2	2,050.	67					
	6/30/2023	AD VALOREM-CHICKASAW	30600.00		80-2	3,104.						
FJE.01	6/30/2023	AD VALOREM-CLAY	31100.00		80-2	2,380.	88					
FJE.01	6/30/2023	AD VALOREM-ITAWAMBA	31600.00		80-2	3,300.	75					
FJE.01	6/30/2023	AD VALOREM-KEMPER	32100.00		80-2	3,486.0	67					
FJE.01	6/30/2023	AD VALOREM-LEE	32600.00		80-2	5,774.	05					
FJE.01	6/30/2023	AD VALOREM-LOWNDES	33100.00		80-2	4,969.	26					
FJE.01	6/30/2023	AD VALOREM-MONROE	33600.00		80-2	3,353.	71					
FJE.01	6/30/2023	AD VALOREM-NOXUBEE	34100.00	1	80-2	3,605.	83					
FJE.01	6/30/2023	AD VALOREM - OKTIBBEHA	34400.00		80-2	5,068.	35					
-JE.01	6/30/2023	AD VALOREM-PONTOTOC	34600.00		80-2	4,921.	68					
JE.01	6/30/2023	AD VALOREM-PRENTISS	35100.00		80-2	1,550.	69					
JE.01	6/30/2023	AD VALOREM-TISHOMINGO	35600.00		80-2	3,108.	84					
1		TO REVERSE PY AD VALOREM	TAX									
		TO REVERSE PY AD VALOREM RECEIVABLE	ΙΤΑΧ					19-1				
1			ITAX			46,676.	17 46,6	76.17 24	47,968.25 (⁴	46,676.17)		
FJE.02	6/30/2023	RECEIVABLE	-		80-2	0		76.17 24	47,968.25 (⁴	46,676.17)		1
	6/30/2023 6/30/2023	RECEIVABLE Ad Valorem Taxes Receivable	13000.00	,	80-2 80-2	46,676. 52,635.	75		47,968.25 (·	46,676.17)		1
FJE.02	6/30/2023	RECEIVABLE Ad Valorem Taxes Receivable AD VALOREM-ALCORN	13000.00 30100.00		80-2	0	75	14.27	47,968.25 (·	46,676.17)	-	-
FJE.02 FJE.02	6/30/2023 6/30/2023	RECEIVABLE Ad Valorem Taxes Receivable AD VALOREM-ALCORN AD VALOREM-CHICKASAW	13000.00 30100.00 30600.00		80-2 80-2	0	75 2,0 3,5	14.27 70.45	47,968.25 (·	46,676.17)		
FJE.02 FJE.02 FJE.02	6/30/2023 6/30/2023 6/30/2023	Ad Valorem Taxes Receivable AD VALOREM-ALCORN AD VALOREM-CHICKASAW AD VALOREM-CLAY	13000.00 30100.00 30600.00 31100.00		80-2 80-2 80-2	0	75 2,0 3,5 4,0	14.27 70.45 47.50	47,968.25 (·	46,676.17)		
FJE.02 FJE.02 FJE.02 FJE.02	6/30/2023 6/30/2023 6/30/2023 6/30/2023	Ad Valorem Taxes Receivable AD VALOREM-ALCORN AD VALOREM-CHICKASAW AD VALOREM-CLAY AD VALOREM-ITAWAMBA	13000.00 30100.00 30600.00 31100.00 31600.00		80-2 80-2 80-2 80-2	0	75 2,0 3,5 4,0 3,30	14.27 70.45 47.50 00.75	47,968.25 (·	46,676.17)		
FJE.02 FJE.02 FJE.02 FJE.02 FJE.02	6/30/2023 6/30/2023 6/30/2023 6/30/2023 6/30/2023	Ad Valorem Taxes Receivable AD VALOREM-ALCORN AD VALOREM-CHICKASAW AD VALOREM-CHAY AD VALOREM-ITAWAMBA AD VALOREM-ITAWAMBA	13000.00 30100.00 30600.00 31100.00 31600.00 32100.00		80-2 80-2 80-2 80-2 80-2	0	75 2,0 3,5 4,0 3,3 3,4	14.27 70.45 47.50 00.75 36.67	47,968.25 (·	46,676.17)		
FJE.02 FJE.02 FJE.02 FJE.02 FJE.02 FJE.02	6/30/2023 6/30/2023 6/30/2023 6/30/2023 6/30/2023 6/30/2023	Ad Valorem Taxes Receivable AD VALOREM-ALCORN AD VALOREM-CHICKASAW AD VALOREM-CHICKASAW AD VALOREM-ITAWAMBA AD VALOREM-ITAWAMBA AD VALOREM-KEMPER AD VALOREM-LEE	13000.00 30100.00 30600.00 31100.00 31600.00 32100.00 32600.00		80-2 80-2 80-2 80-2 80-2 80-2	0	75 2,0 3,5 4,0 3,30 3,40 3,40 5,44	14.27 70.45 47.50 00.75 36.67 07.34	47,968.25 (·	46,676.17)		
FJE.02 FJE.02 FJE.02 FJE.02 FJE.02 FJE.02 FJE.02	6/30/2023 6/30/2023 6/30/2023 6/30/2023 6/30/2023 6/30/2023 6/30/2023	Ad Valorem Taxes Receivable AD VALOREM-ALCORN AD VALOREM-CHICKASAW AD VALOREM-CHICKASAW AD VALOREM-CLAY AD VALOREM-ITAWAMBA AD VALOREM-KEMPER AD VALOREM-LEE AD VALOREM-LOWNDES	13000.00 30100.00 30600.00 31100.00 31600.00 32100.00 32600.00 33100.00		80-2 80-2 80-2 80-2 80-2 80-2 80-2 80-2	0	75 2,0 3,5 4,0 3,30 3,40 5,40 5,40 5,40	14.27 70.45 47.50 00.75 36.67 07.34 68.44	47,968.25 (·	46,676.17)		
FJE.02 FJE.02 FJE.02 FJE.02 FJE.02 FJE.02 FJE.02 FJE.02	6/30/2023 6/30/2023 6/30/2023 6/30/2023 6/30/2023 6/30/2023 6/30/2023	Ad Valorem Taxes Receivable AD VALOREM-ALCORN AD VALOREM-CHICKASAW AD VALOREM-CHICKASAW AD VALOREM-CLAY AD VALOREM-ITAWAMBA AD VALOREM-KEMPER AD VALOREM-LEE AD VALOREM-LOWNDES AD VALOREM-MONROE	13000.00 30100.00 30600.00 31100.00 31600.00 32100.00 32600.00 33100.00 33600.00		80-2 80-2 80-2 80-2 80-2 80-2 80-2 80-2	0	75 2,0 3,5 4,0 3,30 3,44 5,44 5,44 5,00 4,70	14.27 70.45 47.50 00.75 36.67 07.34 68.44 62.59	47,968.25 (·	46,676.17)		
FJE.02 FJE.02 FJE.02 FJE.02 FJE.02 FJE.02 FJE.02 FJE.02 FJE.02	6/30/2023 6/30/2023 6/30/2023 6/30/2023 6/30/2023 6/30/2023 6/30/2023 6/30/2023 6/30/2023	Ad Valorem Taxes Receivable AD VALOREM-ALCORN AD VALOREM-CHICKASAW AD VALOREM-CHICKASAW AD VALOREM-CLAY AD VALOREM-ITAWAMBA AD VALOREM-ITAWAMBA AD VALOREM-LEE AD VALOREM-LOWNDES AD VALOREM-MONROE AD VALOREM-NOXUBEE	13000.00 30100.00 30600.00 31100.00 32100.00 32600.00 33100.00 33600.00 34100.00		80-2 80-2 80-2 80-2 80-2 80-2 80-2 80-2	0	75 2,0 3,5 4,0 3,3 3,4 5,4 5,4 5,0 4,7 4,7 3,6	14.27 70.45 47.50 00.75 36.67 07.34 68.44 62.59 05.83	47,968.25 (·	46,676.17)		
FJE.02 FJE.02 FJE.02 FJE.02 FJE.02 FJE.02 FJE.02 FJE.02 FJE.02 FJE.02	6/30/2023 6/30/2023 6/30/2023 6/30/2023 6/30/2023 6/30/2023 6/30/2023 6/30/2023 6/30/2023	Ad Valorem Taxes Receivable AD VALOREM-ALCORN AD VALOREM-ALCORN AD VALOREM-CHICKASAW AD VALOREM-CHICKASAW AD VALOREM-ITAWAMBA AD VALOREM-ITAWAMBA AD VALOREM-ICE AD VALOREM-LOWNDES AD VALOREM-NOXUBEE AD VALOREM-NOXUBEE AD VALOREM - OKTIBBEHA	13000.00 30100.00 30600.00 31100.00 32100.00 32600.00 33100.00 33600.00 34100.00 34400.00		80-2 80-2 80-2 80-2 80-2 80-2 80-2 80-2	0	75 2,0 3,5 4,0 3,3(3,4(5,4(5,4) 5,0(4,7(3,6(3,3)	14.27 70.45 47.50 00.75 36.67 07.34 68.44 62.59 05.83 53.83	47,968.25 (·	46,676.17)		
FJE.02 FJE.02 FJE.02 FJE.02 FJE.02 FJE.02 FJE.02 FJE.02 FJE.02 FJE.02 FJE.02	6/30/2023 6/30/2023 6/30/2023 6/30/2023 6/30/2023 6/30/2023 6/30/2023 6/30/2023 6/30/2023	Ad Valorem Taxes Receivable AD VALOREM-ALCORN AD VALOREM-ALCORN AD VALOREM-CHICKASAW AD VALOREM-CHICKASAW AD VALOREM-ITAWAMBA AD VALOREM-ITAWAMBA AD VALOREM-ITAWAMBA AD VALOREM-LEE AD VALOREM-LOWNDES AD VALOREM-NOXUBEE AD VALOREM-NOXUBEE AD VALOREM - OKTIBBEHA AD VALOREM-PONTOTOC	13000.00 30100.00 30600.00 31100.00 32100.00 32600.00 33100.00 33600.00 34100.00 34400.00 34600.00		80-2 80-2 80-2 80-2 80-2 80-2 80-2 80-2	0	75 2,0 3,5 4,0 3,3 3,3 4 5,4 5,4 5,0 4,7 3,6 3,3 8,5 2 8,5 2	14.27 70.45 47.50 00.75 36.67 07.34 58.44 52.59 05.83 53.83 20.93	47,968.25 (·	46,676.17)		
FJE.02 FJE.02 FJE.02 FJE.02 FJE.02 FJE.02 FJE.02 FJE.02 FJE.02 FJE.02 FJE.02 FJE.02	6/30/2023 6/30/2023 6/30/2023 6/30/2023 6/30/2023 6/30/2023 6/30/2023 6/30/2023 6/30/2023 6/30/2023	Ad Valorem Taxes Receivable AD VALOREM-ALCORN AD VALOREM-ALCORN AD VALOREM-CHICKASAW AD VALOREM-CHICKASAW AD VALOREM-ITAWAMBA AD VALOREM-ITAWAMBA AD VALOREM-ITAWAMBA AD VALOREM-ITAWAMBA AD VALOREM-ITAWAMBA AD VALOREM-NOXUBEE AD VALOREM-NOXUBEE AD VALOREM - OKTIBBEHA AD VALOREM-PONTOTOC AD VALOREM-PRENTISS	13000.00 30100.00 30600.00 31100.00 32100.00 32600.00 33100.00 33600.00 34100.00 34400.00 34600.00 35100.00		80-2 80-2 80-2 80-2 80-2 80-2 80-2 80-2	0	75 2,0 3,5 4,0 3,3 3,3 4 5,4 5,0 4,7 3,6 3,3 8,5 2 1,60	14.27 70.45 47.50 00.75 36.67 07.34 58.44 52.59 05.83 53.83 20.93 00.32	47,968.25 (·	46,676.17)		
FJE.02 FJE.02 FJE.02 FJE.02 FJE.02 FJE.02 FJE.02 FJE.02 FJE.02 FJE.02 FJE.02 FJE.02	6/30/2023 6/30/2023 6/30/2023 6/30/2023 6/30/2023 6/30/2023 6/30/2023 6/30/2023 6/30/2023 6/30/2023	Ad Valorem Taxes Receivable AD VALOREM-ALCORN AD VALOREM-ALCORN AD VALOREM-CHICKASAW AD VALOREM-CHICKASAW AD VALOREM-ITAWAMBA AD VALOREM-ITAWAMBA AD VALOREM-ITAWAMBA AD VALOREM-LEE AD VALOREM-LOWNDES AD VALOREM-NOXUBEE AD VALOREM-NOXUBEE AD VALOREM - OKTIBBEHA AD VALOREM-PONTOTOC	13000.00 30100.00 30600.00 31100.00 32100.00 32600.00 33100.00 33600.00 34100.00 34400.00 34600.00		80-2 80-2 80-2 80-2 80-2 80-2 80-2 80-2	0	75 2,0 3,5 4,0 3,3 3,3 4 5,4 5,0 4,7 3,6 3,3 8,5 2 1,60	14.27 70.45 47.50 00.75 36.67 07.34 58.44 52.59 05.83 53.83 20.93	47,968.25 (·	46,676.17)		
FJE.02 FJE.02 FJE.02 FJE.02 FJE.02 FJE.02 FJE.02 FJE.02 FJE.02 FJE.02 FJE.02 FJE.02	6/30/2023 6/30/2023 6/30/2023 6/30/2023 6/30/2023 6/30/2023 6/30/2023 6/30/2023 6/30/2023 6/30/2023	Ad Valorem Taxes Receivable AD VALOREM-ALCORN AD VALOREM-ALCORN AD VALOREM-CHICKASAW AD VALOREM-CHICKASAW AD VALOREM-ITAWAMBA AD VALOREM-ITAWAMBA AD VALOREM-ITAWAMBA AD VALOREM-ITAWAMBA AD VALOREM-ITAWAMBA AD VALOREM-NOXUBEE AD VALOREM-NOXUBEE AD VALOREM-PONTOTOC AD VALOREM-PRENTISS AD VALOREM-TISHOMINGO	$\begin{array}{c} 13000.00\\ 30100.00\\ 30600.00\\ 31100.00\\ 31600.00\\ 32100.00\\ 32600.00\\ 33100.00\\ 33600.00\\ 34100.00\\ 34400.00\\ 34600.00\\ 35100.00\\ 35600.00\\ \end{array}$		80-2 80-2 80-2 80-2 80-2 80-2 80-2 80-2	0	75 2,0 3,5 4,0 3,3 3,3 4 5,4 5,0 4,7 3,6 3,3 8,5 2 1,60	14.27 70.45 47.50 00.75 36.67 07.34 58.44 52.59 05.83 53.83 20.93 00.32	47,968.25 (·	46,676.17)		
FJE.02 FJE.02 FJE.02 FJE.02 FJE.02 FJE.02 FJE.02 FJE.02 FJE.02 FJE.02 FJE.02 FJE.02	6/30/2023 6/30/2023 6/30/2023 6/30/2023 6/30/2023 6/30/2023 6/30/2023 6/30/2023 6/30/2023 6/30/2023	Ad Valorem Taxes Receivable AD VALOREM-ALCORN AD VALOREM-ALCORN AD VALOREM-CHICKASAW AD VALOREM-CHICKASAW AD VALOREM-ITAWAMBA AD VALOREM-ITAWAMBA AD VALOREM-ITAWAMBA AD VALOREM-ITAWAMBA AD VALOREM-ITAWAMBA AD VALOREM-NOXUBEE AD VALOREM-NOXUBEE AD VALOREM-NOXUBEE AD VALOREM - OKTIBBEHA AD VALOREM-PONTOTOC AD VALOREM-PRENTISS AD VALOREM-TISHOMINGO	$\begin{array}{c} 13000.00\\ 30100.00\\ 30600.00\\ 31100.00\\ 31600.00\\ 32100.00\\ 32600.00\\ 33100.00\\ 33600.00\\ 34100.00\\ 34400.00\\ 34600.00\\ 35100.00\\ 35600.00\\ \end{array}$		80-2 80-2 80-2 80-2 80-2 80-2 80-2 80-2	0	75 2,0 3,5 4,0 3,3 3,3 4 5,4 5,0 4,7 3,6 3,3 8,5 2 1,60	14.27 70.45 47.50 00.75 36.67 07.34 58.44 52.59 05.83 53.83 20.93 00.32	47,968.25 (·	46,676.17)		
FJE.02 FJE.02 FJE.02 FJE.02 FJE.02 FJE.02 FJE.02 FJE.02 FJE.02 FJE.02 FJE.02 FJE.02	6/30/2023 6/30/2023 6/30/2023 6/30/2023 6/30/2023 6/30/2023 6/30/2023 6/30/2023 6/30/2023 6/30/2023	Ad Valorem Taxes Receivable AD VALOREM-ALCORN AD VALOREM-ALCORN AD VALOREM-CHICKASAW AD VALOREM-CHICKASAW AD VALOREM-ITAWAMBA AD VALOREM-ITAWAMBA AD VALOREM-ITAWAMBA AD VALOREM-ITAWAMBA AD VALOREM-ITAWAMBA AD VALOREM-NOXUBEE AD VALOREM-NOXUBEE AD VALOREM-PONTOTOC AD VALOREM-PRENTISS AD VALOREM-TISHOMINGO	$\begin{array}{c} 13000.00\\ 30100.00\\ 30600.00\\ 31100.00\\ 31600.00\\ 32100.00\\ 32600.00\\ 33100.00\\ 33600.00\\ 34100.00\\ 34400.00\\ 34600.00\\ 35100.00\\ 35600.00\\ \end{array}$		80-2 80-2 80-2 80-2 80-2 80-2 80-2 80-2	52,635.	75 2,0 3,5 4,0 3,3 3,3 4 5,4 5,0 4,7 4,7 3,6 3,3 8,5 2 1,6 0 3,89	14.27 70.45 47.50 00.75 36.67 07.34 58.44 52.59 05.83 53.83 20.93 00.32 96.83				
FJE.02 FJE.02 FJE.02 FJE.02 FJE.02 FJE.02 FJE.02 FJE.02 FJE.02 FJE.02 FJE.02 FJE.02	6/30/2023 6/30/2023 6/30/2023 6/30/2023 6/30/2023 6/30/2023 6/30/2023 6/30/2023 6/30/2023 6/30/2023	Ad Valorem Taxes Receivable AD VALOREM-ALCORN AD VALOREM-ALCORN AD VALOREM-CHICKASAW AD VALOREM-CHICKASAW AD VALOREM-ITAWAMBA AD VALOREM-ITAWAMBA AD VALOREM-ITAWAMBA AD VALOREM-ITAWAMBA AD VALOREM-ITAWAMBA AD VALOREM-NOXUBEE AD VALOREM-NOXUBEE AD VALOREM-NOXUBEE AD VALOREM - OKTIBBEHA AD VALOREM-PONTOTOC AD VALOREM-PRENTISS AD VALOREM-TISHOMINGO	$\begin{array}{c} 13000.00\\ 30100.00\\ 30600.00\\ 31100.00\\ 31600.00\\ 32100.00\\ 32600.00\\ 33100.00\\ 33600.00\\ 34100.00\\ 34400.00\\ 34600.00\\ 35100.00\\ 35600.00\\ \end{array}$		80-2 80-2 80-2 80-2 80-2 80-2 80-2 80-2	0	75 2,0 3,5 4,0 3,3 3,3 4 5,4 5,0 4,7 4,7 3,6 3,3 8,5 2 1,60 3,89	14.27 70.45 47.50 00.75 36.67 07.34 58.44 52.59 05.83 53.83 20.93 00.32 96.83		46,676.17) 52,635.75		
FJE.02 FJE.02 FJE.02 FJE.02 FJE.02 FJE.02 FJE.02 FJE.02 FJE.02 FJE.02 FJE.02 FJE.02	6/30/2023 6/30/2023 6/30/2023 6/30/2023 6/30/2023 6/30/2023 6/30/2023 6/30/2023 6/30/2023 6/30/2023	Ad Valorem Taxes Receivable AD VALOREM-ALCORN AD VALOREM-ALCORN AD VALOREM-CHICKASAW AD VALOREM-CHICKASAW AD VALOREM-ITAWAMBA AD VALOREM-ITAWAMBA AD VALOREM-ITAWAMBA AD VALOREM-ITAWAMBA AD VALOREM-ITAWAMBA AD VALOREM-NOXUBEE AD VALOREM-NOXUBEE AD VALOREM-NOXUBEE AD VALOREM - OKTIBBEHA AD VALOREM-PONTOTOC AD VALOREM-PRENTISS AD VALOREM-TISHOMINGO	$\begin{array}{c} 13000.00\\ 30100.00\\ 30600.00\\ 31100.00\\ 31600.00\\ 32100.00\\ 32600.00\\ 33100.00\\ 33600.00\\ 34100.00\\ 34400.00\\ 34600.00\\ 35100.00\\ 35600.00\\ \end{array}$		80-2 80-2 80-2 80-2 80-2 80-2 80-2 80-2	52,635.	75 2,0 3,5 4,0 3,3 3,4 5,4 5,0 4,7 3,6 3,3 8,5 2 1,60 3,89 75 52,63	14.27 70.45 47.50 00.75 36.67 07.34 58.44 52.59 05.83 53.83 20.93 00.32 96.83				

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Year En	d: June 30,	2023		- 4	Prepared by	Reviewed	by Eng. Di	irector [®] ech R	eviewen	RJE-1	
	evel journal /1/2022 To						R				
							9/25/2	2023			
Numbe	r Date	Name	Account No	Reference	Debit	Cre	edit Net	Income (Loss	s) Amount Chg	Recurrence	Misstatement
	1.1				- 1						
		TO REVERSE PY A/R									
									<i></i>		
					7,539.	30 7	,539.30	293,064.70	(7,539.30)	
		Accounts receivable	11500.00	80-3	5,055.						
FJE.0	4 6/30/2023	AD VALOREM-NOXUBEE	34100.00	80-3		5	,055.37				
		TO RECORD CY A/R								4	
					E 0.5.5	27	055 27	208 100 07	5,055.37		
V		A		 	5,055	3/ 5	5,055.37	298,120.07	5,055.37		
FJE.0	5 6/30/2023	Net assets - Unrestricted	29099.00	80-4	25,461	26					
FJE.0	5 6/30/2023	PER DIEM AND FEES	60050.00	80-4		1	,360.00				
	5 6/30/2023	SUBS/NON-TAXABLE MEALS	60310.03	80-4							
	5 6/30/2023	DIRS SUBS/NON-TAX MEALS	60310.04	80-4			465.28				
	5 6/30/2023	DINNER MEETING-NON TAX	60310.13	80-4							
	5 6/30/2023	DIRECTORS-LODGING	60311.04	80-4		2	2,311.92				
	5 6/30/2023	PRIVATE VEHICLE	60320.03	80-4				1×10			
	5 6/30/2023	DIRECTORS-PRIVATE VEHICLE	60320.04	80-4		2	2,437.80				
	5 6/30/2023	DIRECTORS-PUBLIC CARRIER	60440.04	80-4			46.69				
	5 6/30/2023	REGISTRATION	61030.00	80-4			750.00				
	5 6/30/2023	POSTAGE, BOX RENT, ETC.	61110.00	80-4			332.00				
	5 6/30/2023	FREIGHT EXPENSE	61190.00	80-4			565.99				
	5 6/30/2023	ELECTRICITY	61210.00	80-4			635.93				
	5 6/30/2023	WATER & SEWAGE	61230.00	80-4			56.86				
	5 6/30/2023	RENTAL OF OTHER EQUIPMENT	61460.00	80-4			69.00				
	5 6/30/2023	OTHER RENTAL	61490.00	80-4		1	1,575.72				
	5 6/30/2023	BUILDING AND GROUNDS	61520.00	80-4			2,422.00				
	5 6/30/2023	LEGAL	61630.00	80-4			900.00				
FJE.0	5 6/30/2023	PERSONNEL SERV CONTRACT-O	61651.00	80-4			400.00				
FJE.0	5 6/30/2023	LAB & TESTING FEES	61670.00	80-4			104.00				
	5 6/30/2023	JANITORIAL	61698.00	80-4			650.00				
FJE.0	5 6/30/2023	SALVAGE/WASTE DISPOSAL	61740.00	80-4			279.87				
FJE.0	5 6/30/2023	EPA FEES	61744.00	80-4			108.97				
	5 6/30/2023	TELEPHONE-LOCAL	61922.00	80-4			609.09				
FJE.0	5 6/30/2023	CELLULAR USAGE TIME	61939.00	80-4			462.17				
FJE.0	5 6/30/2023	OFFICE SUPPLIES & MATERIALS	62130.00	80-4			770.72				
FJE.0	5 6/30/2023	FUELS-OTHER	62212.00	80-4			313.13				
	5 6/30/2023	LUBRICATING OILS, GREASE, ETC		80-4			278.86				
FJE.0	5 6/30/2023	EXPEND REPAIR & REPLACE PAR	8 62250.00	80-4		4	,072.66				
	5 6/30/2023	EXPEND REPAIR & REPLACE PAR									

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Year End Fund Lev	: June 30, el journal /2022 To	entries			Prepared by	Reviewed I		RS 15/2023	eviewer	RJE-2	
Number	Date	Name	Account No	Reference	e Debit	Cre	edit N	let Income (Loss	a) Amount Chg	Recurrence	Misstatement
FJE.05	6/30/2023	EXP REP & REP PARTS-VEHICLE	62251.00	80-4			241.80	1.1	1 .	1.1	
FJE.05	6/30/2023	ACCESSORIES, CHAINS, ETC.	62260.00	80-4	11 11		164.72				
FJE.05	6/30/2023	SHOP SUPPLIES	62280.00	80-4			176.19				.*.
FJE.05	6/30/2023	SMALL TOOLS	62430.00	80-4		1	,949.97				
FJE.05	6/30/2023	UNIFORMS & WEARING APPAREL	62530.00	80-4			236.24				
FJE.05	6/30/2023	OTHER SUPPLIES & MATERIALS	62590.00	80-4		14 g.	638.68				
		TO REVERSE PY A/P									
		TO REVERSE FT AF									
					25,461.	26 25	5,461.26	323,581.33	25,461.26		
FJE.06	6/30/2023	Accounts payable	20100.00	80-4		70	,509.86				
FJE.06	6/30/2023	PER DIEM AND FEES	60050.00	80-4	1,360.	.00					
FJE.06	6/30/2023	DIRS SUBS/NON-TAX MEALS	60310.04	80-4	388.	.33					
FJE.06	6/30/2023	DINNER MEETING-NON TAX	60310.13	80-4	806.	.00					
FJE.06	6/30/2023	DIRECTORS-LODGING	60311.04	80-4	3,821	.89					
	6/30/2023	PRIVATE VEHICLE	60320.02	80-4	134.	.93					
FJE.06	6/30/2023	DIRECTORS-PRIVATE VEHICLE	60320.04	80-4	2,531.	.04					
	6/30/2023	SUBS-MEALS	60410.01	80-4	180.	.10					
	6/30/2023	SUBS-LODGING	60411.01	80-4	1,001	.60					
	6/30/2023	PUBLIC CARRIER	60440.01	80-4	1,128.						
	6/30/2023	REGISTRATION	61030.00	80-4	1,475.	- M					
	6/30/2023	POSTAGE, BOX RENT, ETC.	61110.00	80-4	447.						
	6/30/2023	FREIGHT EXPENSE	61190.00	80-4	35.						
	6/30/2023	ELECTRICITY	61210.00	80-4	571						
	6/30/2023	WATER & SEWAGE	61230.00	80-4	91						
	6/30/2023	RENTAL OF OTHER EQUIPMENT	61460.00	80-4		.90					
	6/30/2023	BUILDING AND GROUNDS	61520.00	80-4	1,444						
	6/30/2023	MISCELLANEOUS EQUIPMENT	61590.00	80-4	1,438						
	6/30/2023	LEGAL	61630.00	80-4	3,128						
	6/30/2023	PERSONNEL SERV CONTRACT-O		80-4	495.						
	6/30/2023	LAB & TESTING FEES	61670.00	80-4	114						
	6/30/2023	JANITORIAL	61698.00	80-4	650.						
	6/30/2023	SALVAGE/WASTE DISPOSAL	61740.00	80-4	341.						
	6/30/2023	ENV. TANK FEES	61741.00	80-4	150.						
	6/30/2023	EPA FEES	61744.00	80-4	42.						
	6/30/2023	TELEPHONE-LOCAL	61922.00	80-4	598.						
	6/30/2023	CELLULAR USAGE TIME	61939.00	80-4	415.						
	6/30/2023	PAINT, PRESERVATIVES, ETC.	62060.00	80-4	207.						
	6/30/2023	ALL OTHER MAINT SUPPLIES	62090.00	80-4	89.						
	6/30/2023	OFFICE SUPPLIES & MATERIALS	62130.00	80-4	1,235.						
	6/30/2023	FUELS-OTHER	62212.00	80-4	141.						

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ear End	June 30,	2023				Prepared by	Reviewed t	by Eng. Dire	ctor [*] ech Revi	ewer	RJE-3	
	el journal /2022 To					-		RS				
	LULL IU			201	-		14	9/25/202	3			
							1				1	0
Number	Date	Name	Account No		Reference	Debit	Cre	dit Net In	come (Loss) A	Mount Chg	Recurrence	Misstatement
FJE.06	6/30/2023	TIRES & TUBES-TRUCK	62241.00	- 21	80-4	1,280						
FJE.06	6/30/2023	TIRES & TUBES-OFF ROAD	62243.00		80-4	195.	00					
FJE.06	6/30/2023	EXPEND REPAIR & REPLACE PAR	62250.00		80-4	1,404	43					
FJE.06	6/30/2023	EXP REP & REP PARTS-VEHICLE	62251.00	c	80-4	985	.89					
FJE.06	6/30/2023	SHOP SUPPLIES	62280.00		80-4	1,134	52					
FJE.06	6/30/2023	POISONS	62510.00		80-4	119	.98					
FJE.06	6/30/2023	UNIFORMS & WEARING APPAREL	62530.00		80-4	755	.88					
FJE.06	6/30/2023	OTHER SUPPLIES & MATERIALS	62590.00		80-4	91	.22					
		DP-KEMPER COUNTY LAKE	90802.00		80-4	40,000	.00		ý			
		TO RECORD CY A/P										
		TO RECORD CT A/P										
						70,509	.86 .70	,509.86	253,071.47	(70,509.86)		
-				5		07.404	70					
	6/30/2023	Net assets - Unrestricted	29099.00		J.LOCATIC							
	6/30/2023	ALC-BRIDGE NEWCOMB BRANCH			J.LOCATIC			,121.40				
FJE.07	6/30/2023	LEE-SAND CREEK/BENTLEY PROP			J.LOCATIC			,673.32				
FJE.07	6/30/2023	NOX - MARTIN RD CULVERT	78023.00		J.LOCATIC			,200.00				
FJE.07	6/30/2023	PON - TUSCUMBIA RD	79015.00		J.LOCATIC	70	19	,197.00				
		REVERSE PY PROJECT PAYABLE	S									
						97,191	.72 97	,191.72	350,263.19	97,191.72		
	6/30/2023	PROJECT COSTS PAYABLE	20150.00	-	J.LOCATIC		66	789.32	Δ.			
	6/30/2023	CHK-09-2302-0099	71020.00		J.LOCATIC			100.02				
	6/30/2023		72017.00		J.LOCATIC	•						
	6/30/2023	CLA-13-2111-077 CLA-13-2205-027	72018.00		J.LOCATIC					-		
FJE.00	0/30/2023	CEA-13-2205-027	72018.00		J.LOOATIC	01,010	.22					
0	1.0	RECORD CY PROJECT PAYABLE										7 X
						66,789	.32 66	,789.32	283,473.87	(66,789.32)		
	6/30/2023	Destant Assesseds Dessituable	11000.00		J.LOCATIC	400 500	00					
		Project Accounts Receivable	11600.00					509 22				
FJE.09	6/30/2023	Net assets - Unrestricted	29099.00		J.LOCATIC	/r	126	,508.23				
		RECORD PY PROJECT RECEIVAB	LE									
						400 500	00 400	509.02	000 470 07	0.00		
		1 a 1 an		1.1		126,508	.23 126	,508.23	283,473.87	0.00		
	6/30/2023	Project Accounts Receivable	11600.00		J.LOCATIC			,508.23				
FJE.10	6/30/2023	FEDERAL INCOME	37300.00		J.LOCATIC	DN 126,508	.23					

Tombighee Riv	er Valley Water Mgt Dist										
Year End: June 30,	2023				Prepared by	Reviewed by	Eng. Director	Tech Reviewe	er	RJE-4	
Fund Level journal Date: 7/1/2022 To		2 * 1					RS 9/25/2023				
Number Date	Name	Account No	т. у	Reference	e Debit	Credi	t Net Incon	ne (Loss) Arno	ount Chg	Recurrence	Misstatement
	ADJUST CY PROJECT RECEIVA	ABLES	÷.		E.	1				÷	
					126,508.	23 126,50	8.23 156	965.64 (1	26,508.23)		
FJE.11 6/30/2023 FJE.11 6/30/2023	Reserve for encumbrances TRUCKS	29000.00 63390.08		80-4.TICK 80-4.TICK	52,357	75 52,35	7.75				•
	REVERSE ENCUMBRANCES	1 - N									
	1 A A				52,357.	.75 52,35	7.75 209	,323.39	52,357.75		
	m ^{ist} is a			5- ¹	677,232	.96 677,23	2.96 209	,323.39 (85,321.03)		

Tombio	ihaa Div	or Volloy Wotor Mat District									
Year End	: June 30,		с. 		Prepared by	Reviewed by	Eng. Director	Tech Review	ver	OJE	
	s journal ei /2022 To						RS 9/25/2023	Ę.			
Number	Date	Name	Account No		Refe	rence Annotat	tion	Debit	Credit	Recurrence	Misstatement
OJE.01 OJE.01	6/30/2023 6/30/2023	Accrued compensated absences Net assets - Unrestricted	21100.00 29099.00		90-2 90-2		106,00		06,065.16		
		RECORD ACCRUED LEAVE BEGINNING BALANCE			<u>.</u>		2				
OJE.02 OJE.02	6/30/2023 6/30/2023	Accrued compensated absences Change in vacation accrual	21100.00 60030.00	·	90-2 90-2		14,4	91.86	14,491.86		<u>.</u>
		RECORD CY CHANGES TO ACCRUED LEA	VE								
OJE.03 OJE.03 OJE.03 OJE.03 OJE.03 OJE.03	6/30/2023 6/30/2023	Buildings Equipment IMPROVEMENTS	19000.00 19100.00 19200.00 19400.00 19900.00 29098.00		90-1 90-1 90-1 90-1 90-1 90-1		929,83 955,99 5,150,10 56,93	57.10 65.99 38.40 4,3	15,759.79 77,132.53		3 1 1
		RECORD BEGINNING CAPITAL ASSETS								а -	
OJE.04 OJE.04 OJE.04	6/30/2023	Equipment ROAD MACHINERY OTHER EQUIPMENT	19200.00 63320.08 63490.08		90-1 90-1 90-1	-	231,8		27,791.00 4,065.61		21 71
		RECORD CURRENT YEAR ADDITIONS					2			2.	-
OJE.05 OJE.05 OJE.05 OJE.05 OJE.05 OJE.05	6/30/2023 6/30/2023		19000.00 19200.00 19900.00 37200.00 37400.00 37401.00	2	90-1 90-1 90-1 90-1 90-1 90-1		751,62 220,55 373,14	7 27.66 72.91 2	73,143.71 51,627.66 20,572.91	2 × 5	
		RECORD CAPITAL ASSET DISPOSALS				041	070,1				
OJE.06 OJE.06		Accumulated depreciation Depreciation expense	19900.00 63500.08	ы. С	90-1 90-1		306,50		06,508.32	- P	

Tombigbee River Valley Water Mgt District Year End: June 30, 2023 GW basis journal entries			Prepared by	Reviewed by	Eng. Director	Tech Reviewer		OJE-1		
	/2022 To					RS 9/25/2023				
Number	Date	Name Account No		Refer	ence Annotat	ion	Debit	Credit	Recurrence	Misstatement
4	a.	RECORD CURRENT YEAR DEPRECIATION		36			5 I		1 a 4	1
OJE.07	6/30/2023	DEFERRED OUTFLOWS-PENSION CONT. > 1 18000.00		90-4		148,03	36.43			
OJE.07	6/30/2023	DEFERRED OUTFLOWS-DIFF IN ACTUAL EXI 18100.00		90-4		25,51	10.43			
OJE.07	6/30/2023	DEFERRRED OUTFLOWS-CHANGE IN PROP 18200.00		90-4		16,79	97.08			
OJE.07	6/30/2023	DEFERRED OUTFLOW-CHANGE IN ASSUMP 18300.00		90-4		122,76	5.24	2.4		
OJE.07	6/30/2023	PENSION LIABILITY 21200.00		90-4			1,595,	400.37		
OJE.07	6/30/2023	DEFERRED INFLOWS-DIFF IN ACTUAL EARN 21300.00		90-4			480,	466.52		
OJE.07	6/30/2023	NET ASSETS GASB 68 ADJUSTMENT 29097.01		90-4		1,426,86	32.43			
OJE.07	6/30/2023	Net assets - Unrestricted 29099.00		90-4		335,89	95.28			
2		RECORD BEGINNING BALANCES OF PENSION LIABILITY, DEFERRRED INFLOWS/OUTFLOWS, AND	GASB 68	AD.I						
OJE.08	6/30/2023	DEFERRED OUTFLOWS-PENSION CONT. > 1 18000.00		90-4		100.00		036.43		X 8
OJE.08	6/30/2023	DEFERRED OUTFLOWS-PENSION CONT. > N 18000.00		90-4		159,26				
OJE.08	6/30/2023			90-4		10,50				
OJE.08				90-4				787.52		
OJE.08	6/30/2023			90-4		133,60				-
OJE.08		PENSION LIABILITY 21200.00		90-4				325.74		
OJE.08				90-4		480,46				
OJE.08	6/30/2023			90-4	x - 2	277,67				
OJE.08	6/30/2023	PENSION EXPENSE GASB 68 ADJ 60110.00		90-4				262.27		
OJE.08	6/30/2023	PENSION EXPENSE GASB 68 ADJ 60110.00		90-4		228,88	37.83			
		RECORD CHANGE IN PENSION				1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 -				
		LIABILITIES AND DEFERRED OUTFLOWS/INFLOWS	1.2							
OJE.09	6/30/2023	DEFERRRED OUTFLOWS-CHANGE IN PROP 18200.00		90-4		273,34	19.91	-		
OJE.09	6/30/2023	DEFERRED INFLOWS-CHANGE IN PROPORT 21400.00		90-4				679.06	·	
OJE.09		PENSION EXPENSE GASB 68 ADJ 60110.00		90-4		4,32	29.15			
		AMORTIZE PY CHANGE IN PROPORTION				<i>a</i> .				
					\propto					
		PER PY AWP AND RECLASS TO OUTFLOW	×							
OJE.10	6/30/2023	Deferred Outflows-Implicit Rate Subsidy 17000.00		90-5		2,89	90.00			
OJE.10	6/30/2023	DEFERRED OUTFLOWS-DIFF IN ACTUAL EXI 17100.00		90-5			33.00			
OJE.10	6/30/2023	DEFERRED OUTFLOWS-CHANGE IN ASSUM 17200.00		90-5		12,39	99.00			
OJE.10	6/30/2023	DEFERRED OUTFLOWS-DIFF IN ACTUAL EAI 17300.00		90-5			4.00			
OJE.10	6/30/2023	DEFERRED OUTFLOWS-CHANGE IN PROPO 17400.00		90-5			5.00			
OJE.10	6/30/2023	OPEB Liability 22200.00		90-5				558.00		

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Tombigbee River Valley Water Mgt District Year End: June 30, 2023				Prepared by	Reviewed by	Eng. Director	Tech R	eviewer	OJE-2	-2	
	s journal e 1/2022 To				72 9		RS				
			•	1. E. C.	<u> </u>		9/25/2023		-	n ,	
Number	Date	Name	Account	t No	Refe	rence Annotat	ion	Debit	Credi	t Recurrence	Misstatement
OJE.10	6/30/2023	DEFERRED INFLOWS-CHANGE IN PROPORT	T 22400.00		90-5		×. •		7,158.00		1.1.1.1
OJE.10	6/30/2023	DEFERRED INFLOWS-DIFF IN ACTUAL EXP	22500.00		90-5		= x		23,939.00		
OJE.10	6/30/2023	DEFERRED INFLOWS-CHANGE IN ASSUMPT	F 22600.00		90-5				2,589.00		
OJE.10	6/30/2023	Net Assets GASB 75 Adjustment	29097.02	a 19	90-5	0.042	97,3	305.00			
OJE.10	6/30/2023	Net assets - Unrestricted	29099.00		90-5				8,842.00		
		RECORD BEGINNING OF YEAR LIABILITY									
		AND DEFERRED INFLOWS/OUTFLOWS AS A	RESTATEM	IENT OF BEGIN	NING NET ASSE	TS					
		PER PY WPS									
0.15.44	010010000		47000.00		90-5			-	2 999 00		
OJE.11		Deferred Outflows-Implicit Rate Subsidy	17000.00		90-5 90-5				2,888.00		
OJE.11		DEFERRED OUTFLOWS-DIFF IN ACTUAL EX		10	90-5 90-5				24.00 1,348.00		
OJE.11		DEFERRED OUTFLOWS DIFE IN ACTUAL FA			90-5 90-5			1.00	1,346.00		
OJE.11 OJE.11		DEFERRED OUTFLOWS-DIFF IN ACTUAL EA DEFERRED OUTFLOWS-CHANGE IN PROPO			90-5 90-5		14 1	176.00			
OJE.11 OJE.11			22200.00		90-5			702.00			
OJE.11 OJE.11		OPEB Liability DEFERRED INFLOWS-CHANGE IN PROPOR			90-5			140.00			
		DEFERRED INFLOWS-CHANGE IN PROPOR DEFERRED INFLOWS-DIFF IN ACTUAL EXP		21	90-5		2,-	++0.00	6,759.00		
OJE.11		DEFERRED INFLOWS-DIFF IN ACTUAL EXP DEFERRED INFLOWS-CHANGE IN ASSUMPT			90-5				3,971.00		
OJE.11					90-5 90-5				9,664.00		
OJE.11		OPEB EXPENSE GASB 75 ADJUSTMENT	60140.00 60140.00		90-5		2 3	335.00	5,004.00		
OJE.11	6/30/2023	OPEB EXPENSE GASB 75 ADJUSTMENT	60140.00		90-0		۷,۰	555.00			24.1
		RECORD CHANGE IN OPEB LIABILITIES									
		AND DEFFERRED OUTFLOWS/INFLOWS			Ŭ .						
OJE.12	6/30/2023	Deferred Outflows-Implicit Rate Subsidy	17000.00		90-5		37	733.00			
OJE.12 OJE.12		OPEB EXPENSE GASB 75 ADJUSTMENT	60140.00		90-5		0,1	55.00	3,733.00		
0JL.12	0/30/2023	OFED EXPENSE GASD 75 ADJUS IMENT	00140.00		50-5				0,100.00		
		RECORD 6/30/23 IMPLICIT RATE									
		SUBSIDY SUBSEQUENT TO MEASUREMENT	DATE				×				
OJE.13		Deferred Outflows-Implicit Rate Subsidy	17000.00		90-5				2.00		
OJE.13	6/30/2023	OPEB EXPENSE GASB 75 ADJUSTMENT	60140.00		90-5			2.00			
		ADJUST CORRECTION OF 6/30/22									
		IMPLICIT RATE SUBSIDY AS REPORTED IN F	PRIOR YEAR	R TO ACTUAL RE	PORTED IN						
		6/30/22 GASB 75 REPORT									
		~~~~~~					40.000	04 /0	40.000 204 10		
			_				12,888,5	91.46	12,888,591.46	54.1	
1+		v				de l					
2		Net Income (Loss)	209,323.3	39							
-											

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