

# Memo

**To:** Board of Supervisors  
**From:** Shelton Vance  
Comptroller  
**CC:**  
**Date:** April 21, 2014  
**Re:** Surplus Funds

In review of county financial information, I find five (5) special funds with surplus funds, as contemplated by MAC 27-105-367. That is, the purpose for which the fund was established has been fully carried out, yet there is a positive cash balance remaining in the special fund.

The identified funds are:

Number	Name	Balance
48	DCBG – IMS Autrans	\$ 974.83
171	MDA Grant – Johnson Controls	\$ 2,144.19
172	Mallard Point	\$ 137.27
250	Hospital I&S Fund	\$ 6,572.22
280	Industrial Park I&S Fund	<u>\$21,185.30</u>
Total		<u>\$31,013.81</u>

Based on information that I have reviewed, **Fund 48** was funded by payments from Autrans, LLC to pay a debt with the MS Development Authority. The last payment was made on this debt June 6, 2008. There is no known debt balance outstanding for this fund.

**Fund 171** was established to account for expenses associated with assisting with the location of Johnson Controls in Madison County. Board action on September 27, 2002 requested reimbursement from MS Development Authority (MDA) for this project. Reference is made to a previously agreed upon amount of \$150,000, indicating that MDA was satisfied that Madison County had expended the funds for which they were being reimbursed. There are no other known expenditures or obligations associated with this fund.

A drainage project at Mallard Pointe was the purpose behind **Fund 172**. Board action on February 22, 2002 indicates that the project was the subject of a Soil and Water Conservation Service grant.

While a de minimis amount of taxes continues to be collected on this levy, the purpose of **Fund 250** was to fund debt service associated with the Hospital. There is no known debt balance outstanding for this fund. According to the Tax Collector's Office, this levy expired in 2002.

**Fund 280** was established to account for debt service payments for an Industrial Park. The last payment on debt was made April 2, 2007. There is no known debt balance outstanding for this fund. According to the Tax Collector's Office, this levy expired in 2001.

I now ask that you take the following actions:

1. Declare the funds indicated above as surplus funds as contemplated by MAC 27-105-367.
2. Declare the Board's intention to close these funds and move the surplus funds to the General County I& S Fund – **Fund 226**.
3. Authorize the Chancery Clerk to advertise as required by MAC 27-105-367 to provide notice to any party the opportunity to contest the planned transfer as provided for in the referenced code section.
4. Order that, following the thirty (30) day petition period, this matter will return to this Board for consideration, if a proper and valid petition is filed. Otherwise, the Chancery Clerk is instructed to transfer these declared surplus funds to the General County I& S Fund – **Fund 226**.
5. Further, order that any future collections, which shall be collections of delinquent, tax due at the time of this order, for any one or all of these identified funds shall be directed to General County I& S Fund – **Fund 226**.

## Shelton Vance

---

**From:** Myrtis Hawkins  
**Sent:** Tuesday, March 11, 2014 9:13 AM  
**To:** Shelton Vance  
**Subject:** RE: Funds...

I agree that the debt has been satisfied on funds 280 and 048.

Fund 250 Hospital debt and we haven't made payment in 8 years but we receive property taxes once or twice a year.  
Fund 172 Mallard point we haven't made a payment in 8 years. We received a check from ~~The State of MS~~ *US Treasury* for 150,000.00 Bal left over ~~2,100.00~~ *135*  
Fund 171 Johnson Control, we haven't made a payment in 8 years. We received funds from the ~~United States Treasury~~ *MDA* for 150,000.00 Bal left ~~135.00~~ *2100.00*

**From:** Shelton Vance  
**Sent:** Thursday, March 06, 2014 5:06 PM  
**To:** Myrtis Hawkins  
**Subject:** Funds...

Please confirm the following –

Fund 280 – debt paid by this fund was satisfied with 4/2/2007 payment. Debt is extinguished. *OK*

Fund 48 – debit paid by this fund was satisfied with 6/6/2008 payment. Debit is extinguished. *OK*

Fund 250 – What debt is associated with this fund? We have not made a payment in 8 years.

Fund 172 – What debt is associated with this fund? We have not made a payment in 8 years. *OK*

Fund 171 - What debt is associated with this fund? We have not made a payment in 8 years. *OK*

Are there other dormant funds that you recall?

GLMCLM01 GLHIST2008 CASH DISBURSEMENTS DATA ENTRY GLWCLM97/R4  
 Fund 048 CDBG GRANT - IMS AUTRANS Trans 214982 Amount 11010.85  
 Claim 9 Claim Date 6 6 2008 Release Date 6 6 2008 Status P (NOVDHP)  
 Bank 100 Check Date 6 6 2008 Check 120305 Cash Acct 000 001 Source BP  
 Voided by Reason  
 Vendor No 13835 Payee MISSISSIPPI DEVELOPMENT AUTHORITY  
 CLEARED Addr1 ATTN: MIKE ARMSTRONG Add 00000000  
 6 30 2008 Addr2 P.O. BOX 849 Chg 20080606 MSIMS  
 Page No 1 City JACKSON MS 39205 0849 1099 Form M Type 1  
 For Investments CD No Maturity Date Rate  
 Account Description Invoice InvoiceDate Amount  
 048800800 PRINCIPAL PAYMENT 1119-02 6 6 2008 10992.53  
 048800802 INTEREST PAYMENT 045-LN01 6 6 2008 18.32

Copyright 2009, Delta Computer Systems, Inc. - All Rights Reserved 11/30-GNJ  
 F13-MODE F14-PAPERLINK  
 F3-Next\_Claim,PAGE-UP\_for\_Prev\_Claim F4-Prev\_Detail F5-Next\_Detail F13-Mode

*Last Payment*

GLMCLM01 GLHIST2007 CASH DISBURSEMENTS DATA ENTRY GLWCLM97/R4  
 Fund 280 INDUSTRIAL PARK I & S FUND Trans 204890 Amount 61890.00  
 Claim 2 Claim Date 4 2 2007 Release Date 4 2 2007 Status P (NOVDHP)  
 Bank 100 Check Date 4 2 2007 Check 111294 Cash Acct 000 001 Source BP  
 Voided by Reason  
 Vendor No 13204 Payee TRUSTMARK NAT'L BANK ATT: CORP. TRUST  
 CLEARED Addr1 P. O. BOX 291 Add 00000000  
 4 30 2007 Addr2 248 E. CAPITOL STREET, STE 820 Chg 00000000  
 Page No 1 City JACKSON MS 39205 0291 1099 Form Type  
 For Investments CD No Maturity Date Rate  
 Account Description Invoice InvoiceDate Amount  
 280800800 PRINCIPAL PAYMENT-GAIL PITTMAN 7109 4 2 2007 60000.00  
 280800802 INTEREST PAYMENT 4 2 2007 1890.00

Copyright 2009, Delta Computer Systems, Inc. - All Rights Reserved 11/30-GNJ  
 F13-MODE F14-PAPERLINK  
 F3-Next\_Claim,PAGE-UP\_for\_Prev\_Claim F4-Prev\_Detail F5-Next\_Detail F13-Mode

*Last Payment*

**In the Matter of Authorizing the Board President to Sign a Letter Requesting Reimbursement on Johnson Controls**

WHEREAS, Mr. Rudy Warnock, County Engineer, appeared before the Board of Supervisors and discussed the joint project between Madison County and the Mississippi Development Authority regarding the location of the Johnson Controls facility as part of the Nissan Suppliers project in Madison County, Mississippi; and

WHEREAS, Mr. Warnock further requested the Board of Supervisors to authorize the Board President to sign a letter to the Mississippi Development Authority requesting a \$150,000 in the form of reimbursement for expenses previously agreed upon between MDA and Madison County, Mississippi in connection with the construction project.

Following discussion of this matter, Supervisor W.T. "Bill" Banks moved and Supervisor Marc Sharpe seconded a motion to authorize the Board President to sign the letter requesting the \$150,000 reimbursement from the Mississippi Development Authority for expenses incurred in the Johnson Controls project as set forth above. The vote on said matter was as follows:

Supervisor W. T. "Bill" Banks - District I	Voted: Aye
Supervisor Marc Sharpe - District II	Voted: Aye
Supervisor David H. Richardson - District III	Voted: Aye
Supervisor Karl M. Banks - District IV	Voted: Aye
Supervisor Paul Griffin - District V	Voted: Aye

The motion having received the affirmative vote of the Board members present, was declared by Mr. David H. Richardson, President of said Board, as being duly carried on this the 27th day of September, 2002.

**In the Matter of the Approval of Utility Permits on Stribling Road and Sutherland Road**

WHEREAS, Mr. Rudy Warnock, County Engineer, did present unto the Board of Supervisors two Utility Permits from Entergy requesting to place a proposed cable route along Stribling Road and Sutherland Road and recommended its approval.

Following additional discussion of this matter, Supervisor Paul Griffin moved and Supervisor Karl M. Banks seconded a motion to approve the President signing the Utility Permits for Entergy for the use and occupancy of certain county road right-of-ways on Stribling and Sutherland Roads per the terms contained in said permits, copies of which are found in the miscellaneous file to these minutes. The vote on said matter was as follows:

Supervisor W. T. "Bill" Banks - District I	Voted: Aye
Supervisor Marc Sharpe - District II	Voted: Aye
Supervisor David H. Richardson - District III	Voted: Aye
Supervisor Karl M. Banks - District IV	Voted: Aye
Supervisor Paul Griffin - District V	Voted: Aye

The motion having received the affirmative vote of the Board members present, was declared by Mr. David H. Richardson, President of said Board as being duly carried on this the 27th day of September, 2002.

GLMRCT01

CASH RECEIPTS DATA ENTRY

GLWRCT97/R4

Transaction No. 1732 Status P (Open,Posted,Hold,Void) Amount 150000.00  
 Date 11 14 2002 Rcpt No 13193 Cash Acct 000 001 Bank 100 CLEARED 11 30 2002  
 Vendor Number Payor THE STATE OF MISSISSIPPI

Accrue into Month 11 Added Changed  
 Deposit Number 100159 20021114 00000000  
 Deposit Date 11 14 2002 LUCKY

Voided by Rsn GJ

Line Account No. Description Amount

1) 1 171000274 ECONOMIC DEV-JOHNSON CONTROL 150000.00

- 2)
- 3)
- 4)
- 5)
- 6)
- 7)
- 8)
- 9)
- 10)

Copyright 1999, Delta Computer Systems, Inc. - All Rights Reserved 07/16-MWW

F3 Next Record, PAGE-UP For Previous, F4 Prev, F5 Next

**In the Matter of the Authorization for the Advertisement  
of Bids for Drainage for Post Oak Road Through  
Mallard Pointe Subdivision**

WHEREAS, Mr. Rudy Warnock did appear before the Board of Supervisors and request for authority to advertise for bids for a drainage project for drainage of Post Oak Road through Mallard Pointe Subdivision pursuant to a grant obtained through the Soil and Water Conservation Service.

Following discussion of this matter, Supervisor W.T. "Bill" Banks did move and Supervisor Paul Griffin did second a motion to authorize the advertisement for bids for construction and improvements to a drainage area for the benefit of Post Oak Road through the Mallard Pointe Subdivision. The vote on said matter was as follows:

Supervisor W. T. "Bill" Banks - District I	Voted: Aye
Supervisor Marc Sharpe - District II	Voted: Aye
Supervisor David H. Richardson - District III	Voted: Aye
Supervisor Karl M. Banks - District IV	Voted: Aye
Supervisor Paul Griffin - District V	Voted: Aye

The motion having received the affirmative vote of the Board members present, was declared by Mr. David H. Richardson, President of said Board, as being duly carried on this the 22<sup>nd</sup> day of February, 2002.

**In the Matter of Authorizing the Readvertisement  
For Bids for Tank Cars Culverts**

WHEREAS, Mr. Rudy Warnock did further present unto the Board of Supervisors a request to advertise for bids for tank car culverts due to the fact that the Board did not receive any bids on said item during its initial advertisement.

Following discussion of this matter, Supervisor Paul Griffin did move and Supervisor Karl M. Banks did second a motion to advertise for term contracts for the provision of tank car culverts for use on the Madison County Road System. The vote on said matter was as follows:

Supervisor W. T. "Bill" Banks - District I	Voted: Aye
Supervisor Marc Sharpe - District II	Voted: Aye
Supervisor David H. Richardson - District III	Voted: Aye
Supervisor Karl M. Banks - District IV	Voted: Aye
Supervisor Paul Griffin - District V	Voted: Aye

The motion having received the affirmative vote of the Board members present, was declared by Mr. David H. Richardson, President of said Board, as being duly carried on this the 22<sup>nd</sup> day of February, 2002.



**In the Matter of the Re-notice of Tax Increase for Real and Personal Property Parcels**

WHEREAS, Mr. Todd Cameron presented a list of both real and personal property tax proposed increases to the Board of Supervisors, which had been previously scheduled for a hearing by the Board for April 12, 2002; and

WHEREAS, the Board of Supervisors in reviewing the notice sent by the Clerk discovered that no date and time of this proposed hearing on property tax increase was provided to the taxpayers and the Board desired to reissue notice to the taxpayers for a date and time certain on which they may appear and present evidence regarding the proposed tax increases.

Following discussion of this matter, Supervisor Paul Griffin moved and Supervisor Marc Sharpe seconded a motion to set a hearing for 10:00 a.m. on Friday, May 17, 2002 to review the proposed tax increases to both real and personal property taxes, copies of which are found in the miscellaneous file to these minutes, and to further authorize the Clerk of this Board to issue notice for this hearing pursuant to §27-35-147 Mississippi Code Annotated (1972). The vote on said matter was as follows:

Supervisor W. T. "Bill" Banks - District I	Voted: Aye
Supervisor Marc Sharpe - District II	Voted: Aye
Supervisor David H. Richardson - District III	Voted: Aye
Supervisor Karl M. Banks - District IV	Voted: Aye
Supervisor Paul Griffin - District V	Voted: Aye

The motion having received the affirmative vote of the Board members present, was declared by Mr. David H. Richardson, President of said Board as being duly carried on this the 12th day of April, 2002.

**In the Matter of Rejection of Bids for the Mallard Pointe Drainage Project**

WHEREAS, Mr. Rudy Warnock, County Engineer, appeared before the Board of Supervisors and recommended that the Board reject any and all bids received from the Mallard Pointe Drainage Project, unopened, due to a change in circumstances resulting from a request from the Natchez Trace Parkway in regard to the construction of this project, which will require a re-design and re-bidding of said drainage project.

Following discussion of this matter, Supervisor W.T. "Bill" Banks moved and Supervisor Marc Sharpe seconded a motion to reject any and all bids, unopened, should said bids be received on the Mallard Pointe construction project and that copies of said unopened bids, if any should subsequently be received, should remain in the custody of the County Administrator's office. The vote on said matter was as follows:

Supervisor W. T. "Bill" Banks - District I	Voted: Aye
Supervisor Marc Sharpe - District II	Voted: Aye
Supervisor David H. Richardson - District III	Voted: Aye
Supervisor Karl M. Banks - District IV	Voted: Aye
Supervisor Paul Griffin - District V	Voted: Aye

The motion having received the affirmative vote of the Board members present, was declared by Mr. David H. Richardson, President of said Board, as being duly carried on this the 12th day of April, 2002.

**In the Matter of the Acceptance of a Bid for Tank Car Culverts from January 1, 2002 through June 30, 2002**

Account	Objective Name	Clm/Rct#	Trans	Date	Debit Amount	Credit Amount	Balance
172-000-001	CASH IN BANK						0.00
CD LAMPKIN CONSTRUCTION COMPANY	MALLARD POINTE	76686	167502-	11/05/2002		81850.46	-81,850.46CR
CD LAMPKIN CONSTRUCTION COMPANY	CULVERT	77779	168420-	12/03/2002		68014.38	-149,864.84CR
CR U. S. TREASURY	MALLARD POINT/USDA	13410	2034-	03/04/2003			135.16DB
CR U. S. TREASURY	RECEIPTS-MALLARD POIN	13420	2053-	03/05/2003			150,135.16DB
GJ CODING ERROR	OFFSET CASH - VOID RC		100360-	03/05/2003			135.16DB
					300000.00		135.16DB
172-000-248	RECEIPTS-MALLARD POINT	13420	2053-	03/05/2003			0.00
CR U. S. TREASURY	RECEIPTS-MALLARD POIN					150000.00	-150,000.00CR
						150000.00	-150,000.00CR
172-000-376	CANCELLED WARRANTS	13410	2034-	03/04/2003			0.00
CR U. S. TREASURY	MALLARD POINT/USDA		100360-	03/05/2003		150000.00	-150,000.00CR
GJ CODING ERROR	MALLARD POINT/USDA					150000.00	0.00
						150000.00	0.00
172-300-634	CULVERT	76686	167502-	11/05/2002		81850.46	81,850.46DB
CD LAMPKIN CONSTRUCTION COMPANY	MALLARD POINT	77779	168420-	12/03/2002		68014.38	149,864.84DB
CD LAMPKIN CONSTRUCTION COMPANY	CULVERT					149864.84	149,864.84DB

GLMRCT01

CASH RECEIPTS DATA ENTRY

GLWRCT97/R4

Transaction No. 2053 Status P (Open,Posted,Hold,Void) Amount 150000.00  
 Date 3 5 2003 Rcpt No 13420 Cash Acct 000 001 Bank 100 CLEARED 3 31 2003  
 Vendor Number Payor U. S. TREASURY  
 Accrue into Month 3 Added Changed  
 Deposit Number 100244 20030305 00000000  
 Deposit Date 3 5 2003 LUCKY  
 Voided by Rsn GJ

Line	Account No.	Description	Amount
1)	1 172000248	RECEIPTS-MALLARD POINTE-USDA	150000.00
2)			
3)			
4)			
5)			
6)			
7)			
8)			
9)			
10)			

Copyright 1999, Delta Computer Systems, Inc. - All Rights Reserved 07/16-MWW

F3 Next Record, PAGE-UP For Previous, F4 Prev, F5 Next

HOSPITAL I & S FUND  
AMOUNTS BY LEVY YEAR

YEAR	AMOUNT
1990	1,575.10
1991	145,559.46
1992	161,526.58
1993	137,502.25
1994	144,904.09
1995	124,932.69
1996	145,293.18
1997	134,319.62
1998	142,857.55
1999	155,277.70
2000	151,294.38
2001	134,691.93
2002	142,867.86
	-----
	1,722,602.39
	-----

HOSPITAL I & S FUND  
 AMOUNTS BY COLLECTION

YEAR	MO	AMOUNT
2000	01	47,406.52
2000	02	43,531.64
2000	03	5,860.76
2000	04	6,334.49
2000	05	5,648.86
2000	06	6,481.27
2000	07	4,839.98
2000	08	6,908.28
2000	09	3,731.31
2000	10	2,889.58
2000	11	2,702.59
2000	12	12,724.33
		-----
		149,059.61
2001	01	52,521.91
2001	02	30,245.00
2001	03	5,420.38
2001	04	4,168.42
2001	05	6,084.19
2001	06	3,892.32
2001	07	4,355.85
2001	08	6,809.70
2001	09	3,005.65
2001	10	3,275.43
2001	11	3,143.87
2001	12	19,647.86
		-----
		142,570.58
2002	01	47,986.53
2002	02	33,443.89
2002	03	5,184.05
2002	04	5,146.09
2002	05	4,889.01
2002	06	5,321.24
2002	07	4,808.63
2002	08	6,773.17
2002	09	3,155.55
2002	10	492.99
2002	11	100.72
2002	12	46.07
		-----
		117,347.94
2003	01	65.69
2003	02	31.92
2003	03	15.18
2003	04	14.68
2003	05	9.54
2003	06	4.39
2003	07	4.49
2003	08	13.26
2003	09	4.94
2003	10	.51
2003	11	2.87
2003	12	3.72
		-----
		171.19

2004	01	.83
2004	02	.21
2004	03	.68
2004	04	2.37
2004	05	.63
2004	06	.60
2004	07	1.15
2004	09	.20
2004	10	.78
2004	11	4.45
2004	12	1.34

-----  
13.24

2005	03	.02
2005	04	.64
2005	05	.03
2005	08	.17
2005	11	.27

-----  
1.13

2006	04	.03
2006	07	2.16
2006	08	.11
2006	10	1.14
2006	12	5.98

-----  
9.42

2007	05	.74
2007	06	.80
2007	07	.26
2007	12	.36

-----  
2.16

2008	01	15.87
2008	02	4.94
2008	03	9.41
2008	04	.24
2008	05	4.72
2008	06	.71
2008	09	1.51
2008	10	1.45
2008	12	.18

-----  
39.03

2009	01	1.07
2009	02	.30
2009	05	1.62
2009	07	2.34

-----  
5.33

2010	01	.29
------	----	-----

-----  
.29

2011	03	.14
2011	09	1.62

-----  
1.76

2012	01	.76
2012	04	.97
2012	06	.07
2012	09	.15
		-----
		1.95
2013	02	.43
		-----
		.43
2014	01	.09
		-----
		.09
1990	10	3,153.05
1990	11	2,862.60
1990	12	8,785.20
		-----
		14,800.85
1991	01	54,284.88
1991	02	41,395.75
1991	03	5,367.34
1991	04	4,100.28
1991	05	5,021.77
1991	06	4,091.27
1991	07	5,106.09
1991	08	8,504.92
1991	09	2,494.72
1991	10	3,645.04
1991	11	2,800.41
1991	12	15,259.34
		-----
		152,071.81
1992	01	68,083.05
1992	02	31,999.17
1992	03	6,637.69
1992	04	5,345.70
1992	05	4,610.53
1992	06	6,865.27
1992	07	5,048.29
1992	08	8,102.20
1992	09	3,257.66
1992	10	2,789.02
1992	11	2,374.74
1992	12	10,451.23
		-----
		155,564.55
1993	01	49,521.57
1993	02	36,382.88
1993	03	8,528.89
1993	04	4,554.61
1993	05	3,943.79
1993	06	4,588.65
1993	07	5,000.50
1993	08	6,833.41
1993	09	2,825.16
1993	10	2,788.35
1993	11	2,699.10
1993	12	14,461.58
		-----
		142,128.49

1994	01	64,654.18
1994	02	24,962.32
1994	03	5,363.77
1994	04	5,042.38
1994	05	4,615.18
1994	06	4,300.91
1994	07	4,304.80
1994	08	8,507.93
1994	09	3,226.69
1994	10	2,587.02
1994	11	2,525.87
1994	12	12,233.49

-----  
142,324.54

1995	01	47,355.97
1995	02	29,136.37
1995	03	4,601.66
1995	04	4,122.47
1995	05	4,371.67
1995	06	4,606.63
1995	07	4,269.61
1995	08	6,369.07
1995	09	2,915.96
1995	10	3,300.67
1995	11	3,096.42
1995	12	10,295.32

-----  
124,441.82

1996	01	42,267.27
1996	02	51,074.13
1996	03	5,424.31
1996	04	5,172.21
1996	05	4,944.06
1996	06	4,718.84
1996	07	5,229.66
1996	08	6,757.30
1996	09	3,553.00
1996	10	3,006.86
1996	11	2,640.86
1996	12	12,116.78

-----  
146,905.28

1997	01	46,246.18
1997	02	37,303.92
1997	03	5,570.34
1997	04	4,940.44
1997	05	5,267.61
1997	06	4,457.46
1997	07	4,212.50
1997	08	5,340.42
1997	09	3,172.76
1997	10	3,399.70
1997	11	2,712.75
1997	12	16,723.37

-----  
139,347.45

1998	01	56,509.72
1998	02	27,243.78
1998	03	5,776.00
1998	04	5,563.45
1998	05	5,670.36
1998	06	5,183.04



1998	07	5,083.50
1998	08	5,626.80
1998	09	3,218.08
1998	10	3,564.13
1998	11	3,232.14
1998	12	13,707.61

-----  
140,378.61

1999	01	51,226.21
1999	02	43,736.91
1999	03	6,604.49
1999	04	6,053.92
1999	05	5,337.06
1999	06	6,199.62
1999	07	4,908.68
1999	08	7,082.52
1999	09	3,525.11
1999	10	3,224.11
1999	11	3,427.63
1999	12	14,088.58

-----  
155,414.84

-----  
1,722,602.39  
-----

INDUSTRIAL PARK I & S  
AMOUNTS BY LEVY YEAR

YEAR	AMOUNT
1990	1,846.74
1991	247,452.03
1992	215,368.79
1993	286,005.82
1994	168,089.06
1995	371,530.62
1996	333,081.00
1997	126,420.98
1998	201,663.41
1999	141,580.53
2000	243,995.79
2001	20,766.67
2002	.00
	-----
	2,357,801.44
	-----

INDUSTRIAL PARK I & S  
 AMOUNTS BY COLLECTION

YEAR	MO	AMOUNT
2000	01	76,425.15
2000	02	70,176.99
2000	03	9,436.14
2000	04	10,203.89
2000	05	9,068.03
2000	06	10,445.35
2000	07	7,796.01
2000	08	11,138.70
2000	09	5,924.70
2000	10	1,077.70
2000	11	554.96
2000	12	2,041.10
		-----
		214,288.72
2001	01	8,157.10
2001	02	4,871.58
2001	03	874.39
2001	04	667.66
2001	05	977.47
2001	06	612.06
2001	07	682.25
2001	08	1,059.49
2001	09	477.17
2001	10	81.55
2001	11	12.85
2001	12	10.40
		-----
		18,483.97
2002	01	8.94
2002	02	3.36
2002	03	5.81
2002	04	2.01
2002	05	1.35
2002	06	1.13
2002	07	11.00
2002	08	.83
2002	09	.17
2002	10	.09
2002	11	.02
2002	12	1.39
		-----
		36.10
2003	01	18.09
2003	03	.15
2003	04	.25
2003	06	.10
2003	10	.42
2003	11	.09
		-----
		19.10
2004	07	.69
2004	09	.19
2004	11	.03
2004	12	.10
		-----

		1.01
2005	04	.12
2005	08	.03
2005	11	.44
		-----
		.59
2006	07	3.49
2006	08	.16
2006	10	.10
		-----
		3.75
2007	06	1.29
2007	07	.30
2007	12	.06
		-----
		1.65
2008	01	9.50
2008	02	3.17
2008	03	13.97
2008	06	1.05
2008	09	.04
		-----
		27.73
2009	01	.21
2009	02	.49
2009	07	.08
		-----
		.78
2011	03	.01
		-----
		.01
2012	01	1.22
2012	09	.35
		-----
		1.57
2014	01	.26
		-----
		.26
1990	10	4,864.44
1990	11	4,778.32
1990	12	14,875.62
		-----
		24,518.38
1991	01	92,246.95
1991	02	70,333.74
1991	03	9,100.41
1991	04	6,953.33
1991	05	8,527.86
1991	06	6,948.40
1991	07	8,673.87
1991	08	14,455.81
1991	09	4,238.10
1991	10	5,247.19
1991	11	3,822.44
1991	12	20,406.32
		-----

250,954.42

1992	01	90,815.95
1992	02	42,696.07
1992	03	8,873.12
1992	04	7,143.74
1992	05	6,158.46
1992	06	9,160.05
1992	07	6,734.95
1992	08	10,814.32
1992	09	4,343.45
1992	10	5,004.06
1992	11	4,766.00
1992	12	21,601.45

-----  
218,111.62

1993	01	102,935.88
1993	02	75,619.62
1993	03	17,707.36
1993	04	9,455.55
1993	05	8,189.84
1993	06	9,539.19
1993	07	10,392.45
1993	08	14,206.03
1993	09	5,875.31
1993	10	4,132.58
1993	11	3,316.94
1993	12	16,886.30

-----  
278,257.05

1994	01	75,057.23
1994	02	28,999.86
1994	03	6,250.09
1994	04	5,860.15
1994	05	5,368.98
1994	06	4,998.45
1994	07	4,995.88
1994	08	9,872.64
1994	09	3,745.36
1994	10	5,982.58
1994	11	7,107.39
1994	12	36,183.97

-----  
194,422.58

1995	01	140,723.09
1995	02	86,574.63
1995	03	13,603.35
1995	04	12,210.93
1995	05	12,966.97
1995	06	13,675.93
1995	07	12,678.26
1995	08	18,926.06
1995	09	8,656.86
1995	10	8,001.88
1995	11	7,217.74
1995	12	23,693.66

-----  
358,929.36

1996	01	97,062.46
1996	02	117,115.52
1996	03	12,451.57
1996	04	11,874.16

1996	05	11,345.89
1996	06	10,819.33
1996	07	11,986.50
1996	08	15,491.88
1996	09	8,145.17
1996	10	3,448.16
1996	11	2,625.15
1996	12	11,497.40

-----  
313,863.19

1997	01	43,584.41
1997	02	35,160.34
1997	03	5,262.01
1997	04	4,676.76
1997	05	4,973.59
1997	06	4,206.17
1997	07	3,975.92
1997	08	5,028.68
1997	09	2,987.22
1997	10	4,591.41
1997	11	3,788.44
1997	12	23,588.02

-----  
141,822.97

1998	01	79,758.29
1998	02	38,447.42
1998	03	8,147.38
1998	04	7,848.16
1998	05	8,000.25
1998	06	7,314.43
1998	07	7,172.55
1998	08	7,938.50
1998	09	4,541.36
1998	10	3,522.88
1998	11	2,989.31
1998	12	12,522.22

-----  
188,202.75

1999	01	46,728.02
1999	02	39,886.68
1999	03	6,030.12
1999	04	5,525.37
1999	05	4,871.58
1999	06	5,655.08
1999	07	4,477.98
1999	08	6,458.16
1999	09	3,215.47
1999	10	4,890.23
1999	11	5,431.19
1999	12	22,684.00

-----  
155,853.88

-----  
2,357,801.44  
-----

*Miss. Code Ann. § 27-105-367*

MISSISSIPPI CODE of 1972

\*\*\* Current through the 2013 Regular Session and 1st and 2nd Extraordinary Sessions \*\*\*

TITLE 27. TAXATION AND FINANCE  
CHAPTER 105. DEPOSITORIES  
ARTICLE 3. DEPOSITORIES FOR FUNDS OF LOCAL GOVERNMENTS

Miss. Code Ann. § 27-105-367 (2014)

§ 27-105-367. Surplus funds; transfer to other funds; procedures; petition and election as to certain transfers; retirement of bonds and interest

(1) The board of supervisors and municipal governing authorities, by order spread on their minutes, may transfer any balance remaining in a special fund in the treasury of the county or municipality, as the case may be, to the general fund to be used for general purposes for the succeeding fiscal year if the purpose for which the special fund was created has been fully carried out. Taxes imposed for the succeeding fiscal year for county or municipal general purposes shall be reduced by the amount of such balance transferred from the special fund to the general fund.

(2) (a) When there is any surplus monies less than Two Thousand Five Hundred Dollars (\$ 2,500.00) in any special fund in the treasury of any county, road district, school district or other taxing district, or any municipality, and the board of supervisors, acting for the county or any road district, school district or other taxing district thereof, or the governing authorities of the municipality, as the case may be, shall desire to transfer all or part of the surplus monies in the special fund to some other fund of said county, road district, school district or other taxing district, or said municipality, as the case may be, such board of supervisors or the governing authorities of the municipality, as the case may be, shall cause an order to be entered on their minutes declaring their intention so to do, which said order shall show the name of the special fund, the amount of surplus monies to be transferred, and the name of the fund to which it is to be transferred, and same shall be transferred accordingly.

(b) Whenever the surplus monies in any special fund shall be Two Thousand Five Hundred Dollars (\$ 2,500.00) or more, the board of supervisors or the governing authorities of the municipality, as the case may be, desiring to transfer such surplus monies, shall cause notice of same to be published in some newspaper published in the county, district or municipality, as the case may be, for three (3) consecutive weeks or, if there be no newspaper so published, then in some newspaper having a general circulation in the county, district or municipality. Thereafter, the monies shall be transferred as stated in the order not less than thirty (30) days after the first publication in a newspaper as above stated, unless within said thirty (30) days, a petition against the proposed transfer, signed by twenty percent (20%) or fifteen hundred (1500), whichever is less, of the qualified electors residing in the county, district or municipality, as the case may be, shall be filed with the governing body. In the event such petition is filed, an election on the question of such transfer shall be called and held as herein provided. Notice of the election and manner of conducting it shall be the same as other elections conducted within counties or municipalities, as the case may be. The ballot shall have printed thereon the amount of surplus monies sought to be transferred, the purpose for which such monies were authorized to be used and a statement that a surplus exists in such fund, and the purpose for which such monies are sought to be used pursuant to their transfer. If a majority of the qualified electors voting in the election vote in favor of the transfer of surplus monies, then such monies shall be transferred. If a majority of the qualified electors voting in the election do not vote in favor of such transfer of surplus monies, then such monies shall not be transferred. Provided, however, that if the question of transferring the balance remaining in

a special fund, the purpose for which such fund was created having been fully carried out, fails at an election held on same, then such monies shall be invested as authorized by law and shall be calculated in the budget for the county or municipality, as the case may be, to be used for general purposes for the succeeding fiscal year. Taxes imposed for the succeeding fiscal year for county or municipal general purposes shall be reduced by the amount of such monies in such special fund.

(3) (a) When the balance remaining in any fund as set forth in subsections (1) and (2) represents a part of the proceeds of bonds sold for such county, district or municipality, and any part of said bonds or interest thereon remains unpaid, then such balance shall be transferred to the bond and interest fund to retire said bonds and interest due thereon, regardless of the amount thereof, without the necessity of publishing the order transferring same.

(b) Surplus monies in a bond and interest fund shall not be transferred unless there remains to the credit of such fund a sufficient balance to fully retire such bonds and interest thereon, including all redeemable bond coupons and the tax levy required to be made to pay principal of and interest on such bonds as they become due has been discontinued by the governing authorities of the county or municipality, as the case may be. Surplus monies in a bond and interest fund may be transferred to the general fund in accordance with subsection (1) of this section or to other funds in accordance with subsection (2) (b) of this section, regardless of the amount of the balance to be transferred.

**HISTORY:** SOURCES: Codes, 1942, § 9176; Laws, 1932, ch. 191; Laws, 1950, ch. 232; Laws, 1983, ch. 386, § 1, ch. 535, § 1; Laws, 1988, ch. 337, eff from and after passage (approved April 15, 1988).





## Document Retrieval Results

[Help](#)

**Gerald Gex**  
1997 WL 768528  
November 07, 1997

◀ Term ▶ ◀ Best Section ▶  
1997 WL 768528 (Miss.A.G.)

Office of the Attorney General  
State of Mississippi  
Opinion No. 97-0611  
November 7, 1997

Re: Use of Surplus Funds

Gerald Gex, Esquire  
Hancock County Board Attorney  
Water Tower Plaza  
636 Highway 90  
Waveland, MS 39576

Dear Mr. Gex:

Attorney General Mike Moore has received your request for an opinion and has assigned it to me for research and reply. A copy of your request is attached for easy reference. In your letter you state that Hancock County has money in two different funds that were raised pursuant to Sections 27-39-1, et seq. of the Mississippi Code, now repealed. You state that the money in the funds represents interest that has accrued over the years and very little principal. Both of the bond issues which were serviced by these funds have been paid off and the millage therefor has ceased. You ask "can the county follow the statute on surplus funds, advertise same and transfer this money into the general fund, or is it required to pay the excess funds to the Hancock County Port and Harbor Commission?" You state that the Port and Harbor Commission has filed a request for the board of supervisors to give the Commission these funds, while the board of supervisors would like to use a portion of these funds to construct a library in Kiln, Mississippi.

In response, the repealed statutes referred to in your letter were enacted at 1964 Miss. Laws, Chapter 276. Among other things, this law allowed a county to withhold part of the state ad valorem tax as well as levy additional millage in the county for "purposes within the economic, industrial or educational field". See Section 2, supra. In order to collect the tax the board of supervisors was required by Section 3 of the law to pass an order setting out in detail the proposed project and to forward it to the Commission of Budget and Accounting for their approval. Section 5 of the Act stated "in no event shall any of the supporting revenue provided for by this Act be used for any purpose not directly associated with such approved project in any subject county."

Since the bond issues in question have been paid off and the tax collections therefor ceased, it is our opinion that the funds left over beyond the amount that was necessary to pay off the bonds may be considered surplus funds and transferred pursuant to Section 27-107-367 of the Mississippi Code to other funds of the county. (Section 27-105-367 of the Code allows the board of supervisors to transfer any balance remaining in a special fund in the treasury of the county to the general fund to be used for general purposes if the purpose for which the special fund was created has been fully carried out).

Very truly yours,

Mike Moore  
Attorney General

By: Mike Lanford  
Assistant Attorney General

1997 WL 768528 (Miss.A.G.)

END OF DOCUMENT

◀ Term ▶ ▶ Best Section ▶

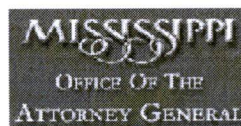
© 2014 Thomson Reuters. No Claim to Orig. U.S. Govt. Works.

◀ Doc 39 of 53 ▶

[Cite List](#)



**Westlaw  
Privacy Statement**



© 2014 West | [Accessibility](#)



Document Retrieval Results

[Help](#)

**Mr. Conrad Mord**  
2009 WL 3853248  
October 16, 2009

◀ Term ▶ ◀ Best Section ▶

2009 WL 3853248 (Miss.A.G.)

Office of the Attorney General  
State of Mississippi  
Opinion No. 2009-00519

October 16, 2009

**Re: Surplus Funds in General Obligation Road and Bridge Bonds**

Mr. Conrad Mord  
Board Attorney, Walthall County  
Post Office Drawer 311  
Tylertown, Mississippi 39667

Dear Mr. Mord:

Attorney General Jim Hood has received your request for an official opinion and has assigned it to me for research and reply.

**Issue Presented**

If no petition is filed after notice of intent to transfer contemplated by Miss. Code Section 27-105-367, may the Walthall County Board of Supervisors transfer the funds into the general fund?

**Response**

Yes. The Walthall County Board of Supervisors is authorized to transfer surplus funds from the ad valorem tax levy for road and bridge bonds into the general fund pursuant to Section 27-105-367 of the Miss. Code if no petition is filed against the proposed transfer.

**Background Information**

In your letter, you state the following:

Walthall County issued its Supervisor District One, Walthall County General Obligation Road and Bridge Bonds, Series 2003. These bonds were paid with a countywide tax levy for the purpose of building Dillon's Bridge over the Bogue Chitto River. We now have surplus funds from this levy in excess of \$2,500.

**Applicable Law and Discussion**

As you stated in your letter, Section 27-105-367 authorizes the transfer of surplus monies in the bond and interest fund to the general fund or other funds in accordance with subsection (1) or subsection (2)(b) of that section.

Subsection (3)(b) of Section 27-105-367 provides:

(b) Surplus monies in a bond and interest fund shall not be transferred unless there remains to the credit of such fund a sufficient balance to fully retire such bonds and interest thereon, including all redeemable bond coupons and the tax levy required to be made to pay principal of and interest on such bonds as they become due has been discontinued by the governing authorities of the county or municipality, as the case may be. **Surplus monies in a bond and interest fund may be transferred to the general fund in accordance with subsection (1) of this section or to other funds in accordance with subsection (2) (b) of this section, regardless of the amount of the balance to be**

transferred.

(Emphasis added).

Pursuant to Subsection (1) of Section 27-105-367, the board of supervisors ("board") is authorized to transfer surplus funds over and beyond what is required to fully retire bonds from a special fund to the general fund provided the board makes a factual determination that the purpose for which the special fund was created has been fully carried out.

Subsection (2)(b) of Section 27-105-367, which is applicable to your question, states in part:

**(b) Whenever the surplus monies in any special fund shall be Two Thousand Five Hundred Dollars (\$2,500 .00) or more, the board of supervisors** or the governing authorities of the municipality, as the case may be, desiring to transfer such surplus monies, **shall cause notice of same to be published in some newspaper** published in the county, district or municipality, as the case may be, for three (3) consecutive weeks or, if there be no newspaper so published, then in some newspaper having a general circulation in the county, district or municipality. **Thereafter, the monies shall be transferred as stated in the order not less than thirty (30) days after the first publication in a newspaper** as above stated, **unless within said thirty (30) days, a petition against the proposed transfer**, signed by twenty percent (20%) or fifteen hundred (1500), whichever is less, of the qualified electors residing in the county, district or municipality, as the case may be, **shall be filed with the governing body.**

(Emphasis added).

According to your facts, the bond issue has been paid off fully and surplus funds from the tax levy are in excess of \$2,500.00.

Our office has previously opined that once the bond issues in question have been paid off and the tax collections therefor ceased, the funds left over beyond the amount that was necessary to pay off the bonds may be considered surplus funds and transferred pursuant to Section 27-105-367 of the Mississippi Code. MS AG Op., Nowak (September 7, 2001).

**Conclusion**

Accordingly, if no petition is filed against the proposed transfer, the Walthall County Board of Supervisors is authorized to transfer surplus funds from the special fund for road and bridge bonds to the general fund in accordance with Miss. Code Section 27-105-367.

Please contact our office if we may be of further assistance.  
Very truly yours,

Jim Hood  
Attorney General

By: Margarette L. Meeks  
Special Assistant Attorney General

2009 WL 3853248 (Miss.A.G.)

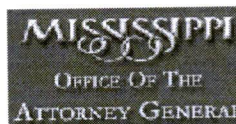
END OF DOCUMENT

◀ Term ▶ ▶ Best Section ▶

© 2014 Thomson Reuters. No Claim to Orig. U.S. Govt. Works.

◀ Doc 4 of 53 ▶

Cite List



© 2014 West | Accessibility