



**Pearl River County
Board of Supervisors
Meeting Agenda
August 13, 2025 at 9:00 AM
Welcome & Call to Order**

1) Budget Workshop for 2025-2026:

2) County Administrator:

- A. Motion to authorize the Board President to sign a Letter of Engagement for the Office of The State Auditor for providing their services to Pearl River County.
- B. Motion to approve the issuance of duplicate warrant to J.L. McCool Contractors, Inc. in the amount \$1,317,220.80.
- C. Motion to approve the purchase of property adjacent to the Bill Watson Memorial Ball Park off of Old Wiggins Hwy for an additional entrance into the park and authorize the Board President to sign all necessary documentation.
- D. Motion to authorize the Board to issue a check to Holliday Real Estate in the sum of \$25,000.00 as earnest money for the approval of purchasing the property from Jon Khachaturian - MS Pines, LLC and authorizing the County Administrator and Board President to sign all necessary documentation.

3) Recess:

- A. Motion to recess for lunch at 12:00 p.m. until 1:00 p.m.

4) Return From Lunch:

- A. The President called the meeting back into regular session at 1:00p.m.

5) Recess:

- A. Motion to direct County Administrator to post a notice of this recess meeting within one hour after such meeting is called in a prominent place available for examination and inspection by the general public at the Board of Supervisors meeting room in the Pearl River County Courthouse Complex and make attached notice as part of minutes and take a recess until the next scheduled meeting to be held at 9:00 a.m., Wednesday, August 20, 2025, at the Board of Supervisors meeting room at 109 W Pearl St in Poplarville, MS.

NEXT BOARD MEETING - Wednesday, August 20, 2025



AGENDA MEMORANDUM

Meeting of August 13, 2025

TO: Honorable Board of Supervisors

FROM: County Administrator -

DATE:

SUBJECT:

ACTION REQUESTED:

Motion to authorize the Board President to sign a Letter of Engagement for the Office of The State Auditor for providing their services to Pearl River County.

REASON FOR REQUEST:

ADDITIONAL INFORMATION:

ATTACHMENTS:

1. Signed 2024 PRC Letter of Engagement
2. OSA Position on Prescribed Manuals-1
3. Peer Review Letter 2024-1
4. Our Responsibilities Document-1



State of Mississippi

OFFICE OF THE STATE AUDITOR
Shad White
AUDITOR

LETTER OF ENGAGEMENT

July 7, 2025

To the Members of the Board of Supervisors
Pearl River County, Mississippi

We are pleased to confirm our understanding of the services we are to provide Pearl River County, Mississippi (the County) for the year ended September 30, 2024.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units (if applicable), each major fund and the aggregate remaining fund information, including the disclosures, which collectively comprise the County's basic financial statements as of and for the year ended September 30, 2024. However, we will not expand the scope of our audit procedures beyond the County's records as primary government. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Pearl River County, Mississippi's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. As part of our engagement, we will apply certain limited procedures to Pearl River County, Mississippi's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance.

The following RSI is required by generally accepted accounting principles (GAAP) and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis (if prepared by management)
2. Budgetary Comparison Schedules for General Fund and Major Special Revenue Funds
3. Schedule of Changes in the County's Total OPEB Liability and Related Ratios (if applicable)
4. Schedule of the County's Proportionate Share of the Net Pension Liability
5. Schedule of County Contributions

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

1. Schedule of Expenditures of Federal Awards (if applicable)
2. Reconciliation of Operating Costs of Solid Waste (if applicable)

The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditor's report will not provide an opinion or any assurance on that other information.

1. Schedule of Surety Bonds for County Officials

Section 7-7-211(e), Mississippi Code of 1972 Annotated, requires the Office of the State Auditor to audit the financial records of the County for each fiscal year. Financial statements include the financial data of the County as primary government and the financial data of the County's component units, if any, necessary for fair presentation in conformity with accounting principles generally accepted in the United States of America.

If the County desires the financial statements of any mutually agreed-upon component units to be included in one report, then the County must provide us the audited financial statements of those entities, prepared in accordance with the financial reporting model described in GASB Statement No. 34, during the early stages of the audit engagement. If the County desires to omit one or more, but not all component units, the auditor's report will be qualified or adverse if material component units that should be included are omitted. Further, since component unit financial statements will be audited by other auditors, our opinion, insofar as it relates to the amounts included for component units, will be based solely upon the reports of the other auditors. The inclusion of component unit audited financial statements in one report would provide readers of the report with financial statements on the entire financial reporting entity.

Our opinion will be on the financial statements of the governmental activities, the business-type

activities, each major fund, the aggregate remaining fund information and the discretely presented component units, which collectively comprise the County's financial statements as of and for the year ended September 30, 2024.

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

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and *Title 2 U.S. Code of Federal Regulations (CFR) Part 200*, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).
- Central purchasing system, inventory control system and purchase clerk schedules (required by *Section 31-7-115, Mississippi Code of 1972 Annotated*) and an opinion on compliance with state laws governing central purchasing, inventory and bid requirements.

Auditor's Responsibilities for the Audit of the Financial Statements and Single Audit

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

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether

the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the County or to acts by management or employees acting on behalf of the County. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

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

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

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

A management letter will also be issued on various procedures performed related to selected sub-offices of the County.

The County's management will be allowed to respond to our comments on any findings included in the above reports prior to publication of our report. Responses should be limited to fifty words for each finding. Responses will then be included in the published audit report.

We have identified the following significant risks of material misstatements as part of our audit planning:

- Management override of controls
- Improper revenue recognition

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

Audit Procedures - Internal Control

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

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

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

Audit Procedures - Compliance

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

If we are required to perform a Single Audit, the Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. If we are required to perform a Single Audit, our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of Pearl River County, Mississippi's major programs. For federal programs that are included in the

Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on Pearl River County, Mississippi's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Other Services

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

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

Responsibilities of Management for the Financial Statements and Single Audit

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

which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

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

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

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

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received, and COVID-19-related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains, and indicates that we have reported on, the schedule of expenditures of federal awards. You also agree

to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon, or make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date of the schedule of expenditures of federal awards is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedules of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management will appoint an audit representative or representatives to discuss draft findings and other audit matters with us during the course of the audit. Management is responsible for documenting their approved audit representative or representatives in a letter to us during the beginning stages of the audit.

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

With regard to using the auditor's report, you understand that you must obtain our prior written consent to reproduce or use our report in bond offering official statements or other documents.

With regard to the electronic dissemination of audited financial statements, including financial

statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Engagement Administration, Fees, and Other

We understand that your employees will provide assistance to our staff in the form of preparation of account summaries, will locate any documents selected by us for testing and other tasks, which could help reduce the time spent on the audit. We also understand that you will provide us with adequate working space in your office and access to all records and other information requested in connection with the audit.

Management agrees and accepts responsibility for making a determination of all potentially significant component units for the fiscal year ending September 30, 2024.

If we are required to perform a Single Audit, at the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. If applicable, we will provide copies of our report for you to include with the reporting package you will submit to pass-through entities. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's reports or nine months after the end of the audit period.

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

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

Joe E. McKnight, CPA, County Audit Section Director, is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another

individual to sign them. We expect to begin our audit on approximately July 7, 2025.

Our fee for these services, including report processing, will be based on the actual time spent at our standard hourly rates and will be billed directly to the County. Our invoices for these fees will be rendered as work progresses and are payable on presentation. We estimate our fee for these services will be approximately \$64,000.

This estimate is based on historical costs, anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. We may have to expand our audit requirements for the following reasons:

- Condition or auditability of financial records.
- Single Audit requirements.
- Errors and irregularities discovered during the course of the audit.
- Lack of cooperation and assistance from personnel and computer assistance when needed.

If significant additional time is necessary, we will discuss this matter with you in advance.

Reporting

We will issue a written report upon completion of our audit of Pearl River County, Mississippi's financial statements and, if applicable, Single Audit. Our report will be addressed to management and those charged with governance of Pearl River County, Mississippi. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming an opinion on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. If a Single Audit is required, the Uniform Guidance report on internal control over

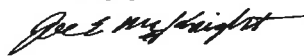
compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose. Our examination of the Purchasing System and Internal Control System will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and will include a statement that the report is intended for use in evaluating the central purchasing system and inventory control system of the County and is not intended to be and should not be relied upon for any other purpose. These reports will each include a statement that the report is a matter of public record and its distribution is not limited. If during our audit we become aware that Pearl River County, Mississippi is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Government Auditing Standards require that we provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our most recent peer review report accompanies this letter.

Government Auditing Standards require that we inform the auditee about information relating to certain audit responsibilities. Therefore, we have provided you at the beginning of our audit engagement a written report called "Our Responsibilities as Your Entity's Auditor." These responsibilities involve testing and reporting on internal controls and compliance with laws and regulations.

We believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign in the space provided below.

Sincerely yours,



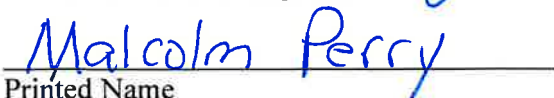
Joe E. McKnight, CPA
Director
County Audit Section

Response:

This letter correctly sets forth the understanding of Pearl River County, Mississippi.



President, Board of Supervisors



Printed Name



STATE OF MISSISSIPPI
OFFICE OF THE STATE AUDITOR
PHIL BRYANT
AUDITOR

TO: Governmental Entities
FROM: Rodney D. Zeagler, Deputy State Auditor
SUBJECT: Financial Accounting Manuals
DATE: May 13, 2005

Sections 7-7-211 and 37-37-1, Mississippi Code Annotated (1972), require the Office of the State Auditor to prescribe systems of accounting, budgeting and reporting financial facts in conformity with legal requirements and with generally accepted accounting principles for county governments and public school districts of the state. In an effort to meet this responsibility, the Office of the State Auditor has issued financial accounting manuals. The last completely revised manuals were issued in July 2002, with various parts of the public school district manual being revised annually since July 2002.

Sections of the manuals identify various generally accepted accounting principles applicable to the entities. Other sections identify legal requirements applicable to the entities. The manuals also include sections on internal controls related to the entities' operations.

For audit periods beginning on or after January 1, 2003, new *Government Auditing Standards*, issued by Comptroller General of the United States, on auditor independence are effective. One aspect of the new independence standards deals with audit organizations providing nonaudit services to clients. Audit organizations should not provide nonaudit services that involve performing management functions or making management decisions. The new independence standards do allow auditors to advise entity management on issues related to the knowledge and skills of the auditor without impairing the auditor's independence. Auditors may also provide tools and methodologies, such as best practice guides, and internal control assessment methodologies that can be used by management without impairing the auditor's independence. **However, auditors should not make management decisions or perform management functions.**

For audit periods beginning after January 1, 2003, and until revised manuals can be issued, the Office of the State Auditor considers the prescribed financial accounting manuals for county governments and public school districts as providing information based on our technical skills and knowledge about accounting principles, best practices related to internal controls, and state laws that apply to each entity. The decision on how to implement these practices is the decision of the entity's management. While some sections of the manuals are phrased as requirements, the Office of the State Auditor considers these to be tools and best practices to assist the entity's management in developing policies and procedures appropriate for their entity since management is responsible for their adoption and implementation. **Reportable conditions and instances of noncompliance will not be reported for instances in which an entity demonstrates that it has implemented adequate alternative internal controls or acceptable generally accepted accounting principles other than those described in the manuals but, which produce similar acceptable levels of safeguards and reporting accuracy as those identified in the manuals.**

**State of Mississippi
Office of the State Auditor
External Peer Review
For the Period
April 1, 2023 through March 31, 2024**



PEER REVIEW REPORT
August 16, 2024


The Honorable Shad White, State Auditor
Mississippi Office of the State Auditor
501 North West Street, Suite 800
Jackson, MS 39201

We have reviewed the system of quality control of the State of Mississippi's Office of the State Auditor (the office) in effect for the period April 1, 2023 through March 31, 2024. A system of quality control encompasses the office's organizational structure and the policies adopted and procedures established to provide it with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The design of the system and compliance with it are the responsibility of the office. Our responsibility is to express an opinion on the design of the system and the office's compliance with the system based on our review.

We conducted our review in accordance with the policies and procedures for external peer reviews established by the National State Auditors Association (NSAA). In performing our review, we obtained an understanding of the office's system of quality control for engagements conducted in accordance with professional standards. In addition, we tested compliance with the office's quality control policies and procedures to the extent we considered appropriate. These tests covered the application of the office's policies and procedures on selected engagements. The engagements selected represented a reasonable cross-section of the office's engagements conducted in accordance with professional standards. We believe that the procedures we performed provide a reasonable basis for our opinion.

Our review was based on selective tests; therefore it would not necessarily disclose all design matters in the system of quality control or all compliance matters with the system. Also, there are inherent limitations in the effectiveness of any system of quality control; therefore, noncompliance with the system of quality control may occur and not be detected. Projection of any evaluation of a system of quality control to future periods is subject to the risk that the system of quality control may become inadequate because of changes in conditions, or because the degree of compliance with the policies or procedures may deteriorate.

In our opinion, the system of quality control of the Mississippi Office of the State Auditor in effect for the period April 1, 2023 through March 31, 2024 has been suitably designed and was complied with during the period to provide the audit organization with reasonable assurance of performing and reporting in conformity with *Government Auditing Standards* in all material respects. Audit organizations can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. **The Mississippi Office of the State Auditor has received a peer review rating of *pass*.**


James E. Hall, CPA
Concurring Reviewer
External Peer Review Team
National State Auditors Association


Tim Downing, CPA
Team Leader
External Peer Review Team
National State Auditors Association

Government Audit Standards (the “Yellow Book”) includes a fieldwork standard for financial statement audits which relates to auditor communication during planning. Auditors should communicate certain information in writing to the auditee, the individuals contracting for or requesting the audit services, and the audit committee regarding the nature and extent of planned testing and reporting on compliance with laws and regulations and internal control over financial reporting. Therefore, in accordance with the requirements of the Yellow Book, this information is being provided to you in this document entitled “Our Responsibilities as Your Entity’s Auditor”.

OUR RESPONSIBILITIES AS YOUR ENTITY’S AUDITOR

INTERNAL CONTROL RESPONSIBILITIES

A. Responsibility under Auditing Standards generally accepted in the United States of America:

Auditing standards generally accepted in the United States of America require us to obtain an understanding of the entity and its environment including its internal control sufficient to assess the risk of material misstatement of the financial statements and relevant assertion levels whether due to error or fraud and to determine the nature, timing and extent of further audit procedures. In obtaining an understanding of internal control, we perform procedures to understand the design of controls relevant to an audit of financial statements, and if they have been placed into operation. Obtaining an understanding of internal control also includes a consideration of internal control related to computer information systems that are used in significant accounting applications that process information used in preparing your entity’s financial statements.

We are also required by auditing standards to conduct planning and brainstorming sessions with members of the audit team. The purpose of these meetings is to discuss possible areas where there is a risk that material misstatements might occur. As a part of this planning process, we are required to interview members of management, those charged with governance and other personnel about knowledge of fraud or errors which might have occurred or are possible given the structure of the county.

After this understanding is obtained, we will assess control risk for the financial statement assertions. Control risk is the risk that a material misstatement could occur in a relevant assertion that could be material either individually or when aggregated with other misstatements, will not be prevented or detected on a timely basis by the auditee’s internal control. The knowledge our understanding provides of internal control and the assessed level of control risk enable us to determine the nature, timing and extent of further audit procedures.

The procedures we perform under auditing standards generally accepted in the United States of America do not provide sufficient evidence to enable us to express an opinion or any other assurance relative to internal control design or effectiveness. The purpose of our consideration of internal control is to plan the audit and to determine the nature, timing and extent of the substantive tests necessary to enable us to form an opinion on your entity’s financial statements.

B. Responsibility under *Government Audit Standards*:

Government Audit Standards does not increase our responsibility for testing controls, but do require us to issue a written report on our consideration of internal control over financial reporting. Our report will disclose significant deficiencies and material weaknesses, if any, we identify as a result of the procedures we performed. The report does not provide any assurance on internal control design or operating effectiveness.

C. Responsibility under the Uniform Grant Guidance for Federal Awards – 2 CFR Part 200:

When engaged to perform audits under the Uniform Grant Guidance for Federal Awards – 2 CFR Part 200, require that we specifically consider internal control over compliance requirements for major federal programs and also require that we perform tests of those controls. We are required to issue a report, in addition to the report required by *Government Audit Standards*, on our consideration of internal control over major federal programs, including tests of those controls. Our report must disclose significant deficiencies and material weaknesses, if any, in internal control over major federal programs we identify as a result of the procedures we performed. This report does not provide any assurance on the design or effectiveness of internal control used to administer major federal programs.

As a part of performing an audit under the Uniform Grant Guidance for Federal Awards – 2 CFR Part 200, we will also include the consideration of federal programs in the planning, brainstorming and interview process described in A. above.

COMPLIANCE WITH LAWS AND REGULATIONS RESPONSIBILITIES

A. Responsibility under Auditing Standards generally accepted in the United States of America:

Auditing Standards generally accepted in the United States of America require us to plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether caused by errors or fraud. The primary factor that distinguishes fraud from error is whether the underlying action that results in the misstatement in the financial statements is intentional or unintentional. Recognizing the possibility that a material misstatement due to fraud could be present is important for achieving this objective. However, absolute assurance is not attainable and thus even a properly planned and performed audit may not detect a material misstatement resulting from fraud.

Auditing standards generally accepted in the United States of America require us to plan and perform the audit to obtain reasonable assurance of detecting material misstatements resulting from direct and material illegal acts. Direct and material illegal acts are violations of laws and regulations having a direct and material effect on the determination of financial statement amounts.

Auditing standards generally accepted in the United States of America also require us to be aware of the possibility that indirect illegal acts may have occurred. Indirect illegal acts are violations of laws and regulations having material but indirect effects on the financial statements. With respect to illegal acts that could have a material indirect effect on the financial statements, if information comes to our attention that provides evidence concerning the existence of possible illegal acts that could have a material indirect effect on the financial statements, we will apply procedures specifically directed to ascertaining whether an illegal act has occurred. We consider the results of these procedures in forming our opinion on the financial statements.

B. Responsibility under *Government Audit Standards*:

In addition to the responsibilities under auditing standards generally accepted in the United States of America, *Government Audit Standards* requires us to design the audit to provide reasonable assurance of detecting material misstatements resulting from noncompliance with provisions of contracts and grant agreements that have a direct and material effect on the determination of financial statement amounts. If specific information comes to our attention providing evidence of possible noncompliance that could have a material indirect effect on the financial statements, we will apply audit procedures specifically directed to ascertaining whether that noncompliance has occurred.

Government Audit Standards require us to issue a written report on compliance with laws and regulations and present any findings resulting from fraud, illegal acts and other material noncompliance.

C. Responsibility under the Uniform Grant Guidance for Federal Awards – 2 CFR Part 200:

In addition to the requirements of auditing standards generally accepted in the United States of America and *Government Audit Standards*, the Uniform Grant Guidance for Federal Awards – 2 CFR Part 200 require that we (1) perform procedures to provide sufficient evidence to express an opinion as to whether your entity complied with laws, regulations, and the provisions of contracts and grant agreements which could have a direct and material effect on each major federal program and (2) issue the required report thereon and a schedule of findings and questioned costs.



AGENDA MEMORANDUM

Meeting of August 13, 2025

TO: Honorable Board of Supervisors

FROM: County Administrator -

DATE:

SUBJECT:

ACTION REQUESTED:

Motion to approve the issuance of duplicate warrant to J.L. McCool Contractors, Inc. in the amount \$1,317,220.80.

REASON FOR REQUEST:

ADDITIONAL INFORMATION:

ATTACHMENTS:

1. J L McCool Duplicate Warrant
2. J L Mccool ck replacement_Redacted

REQUEST FOR ISSUANCE OF DUPLICATE WARRANT

I/We J.L. McCool Contractors Inc as principal hereby declare that we have not received payment from Pearl River County the sum of \$ 1,317,220.80 issued by check # 165400 for the payment of goods and services and that the warrant has been lost, misplaced, or destroyed: that payment thereof has not been received: and that the same has not been transferred or assigned as stated.

Therefore, We the undersigned hereby request the issuance of a duplicate warrant, this the

13th day of August, 2025.



COUNTY OFFICIAL

I hereby certify that check # 165400 in the amount of 1,317,220.80 issued to J.L. McCool Contractors has not cleared our bank account and request the issuance of a duplicate warrant is justified.

This the 13th day of August, 2025.





STATE OF MISSISSIPPI - PEARL RIVER COUNTY

BOARD OF SUPERVISORS

POPLARVILLE, MISSISSIPPI 39470

PEARL RIVER COUNTY - ACCOUNTS PAYABLE ACCOUNT

VOID IF NOT CASHED
WITHIN 6 MONTHS
BANK PLUS
POPLARVILLE, MS
85-194/653

165705

CHECK NO.
165705

Ref: 055-0256573 Claim No. 11

One Million Three Hundred Seventeen Thousand Two
Hundred Twenty And 80/100 Dollars

DATE

AMOUNT

8/13/2025

\$1,317,220.80

PAY TO THE ORDER OF:

J. L. MCCOOL CONTRACTORS, INC*****
P. O. BOX 1765
PASCAGOULA MS 39568 1765



Wylenea Smith Brown
AUTHORIZED SIGNATURE



DETACH THIS PORTION, RETAIN FOR YOUR RECORDS.

STATE OF MISSISSIPPI - PEARL RIVER COUNTY

BOARD OF SUPERVISORS - POPLARVILLE, MISSISSIPPI

Account	Check Date	Description	Invoice	Amount
055303524	8/13/2025	HSIP0055-00(043)LPA10955771100 3		1,317,220.80
055303524		LOCAL ROADS SAFETY IMPROVEMENT		
055303524		*REPLACES LOST CK#165400		
			Total	1,317,220.80



AGENDA MEMORANDUM

Meeting of August 13, 2025

TO: Honorable Board of Supervisors

FROM: County Administrator -

DATE:

SUBJECT:

ACTION REQUESTED:

Motion to approve the purchase of property adjacent to the Bill Watson Memorial Ball Park off of Old Wiggins Hwy for an additional entrance into the park and authorize the Board President to sign all necessary documentation.

REASON FOR REQUEST:

ADDITIONAL INFORMATION:

ATTACHMENTS:

1. Old Wiggins Hwy - Report



APPRAISAL OF REAL PROPERTY

LOCATED AT:

Old Wiggins Hwy
.44 Ac +/- in Section 29, Township 2S, Range 15W
Poplarville, MS 39470

FOR:

Pearl River County Board of Supervisors
109 West Pearl Street, Poplarville, MS 39470

AS OF:

08/09/2025

BY:

Cecil Ray Johnson, G.A. 205

CECIL RAY JOHNSON, APPRAISAL SERVICES
93 FRED JOHNSON ROAD
CARRIERE, MS 39426
PHONE 601-916-7908

Pearl River County Board of Supervisors
109 West Pearl Street, Poplarville, MS 39470

Re: Property: Old Wiggins Hwy
Poplarville, MS 39470
Borrower: Pearl River County Board of Supervisors
File No.: 215PRC County

In accordance with your request, we have appraised the above referenced property. The report of that appraisal is attached.

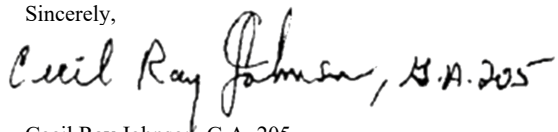
The purpose of this appraisal is to estimate the market value of the property and proposed addition described in this appraisal report, as improved, in unencumbered fee simple title of ownership.

This report is based on a physical analysis of the site and improvements, a locational analysis of the neighborhood and city, and an economic analysis of the market for properties such as the subject. The appraisal was developed and the report was prepared in accordance with the Uniform Standards of Professional Appraisal Practice.

The value conclusions reported are as of the effective date stated in the body of the report and contingent upon the certification and limiting conditions attached.

It has been a pleasure to assist you. Please do not hesitate to contact me or any of my staff if we can be of additional service to you.

Sincerely,



Cecil Ray Johnson, G.A. 205

Photograph Addendum

Borrower	Pearl River County Board of Supervisors				
Property Address	Old Wiggins Hwy				
City	Poplarville	County	Pearl River	State	MS Zip Code 39470
Lender/Client	Pearl River County Board of Supervisors				



LAND APPRAISAL REPORT

File No. 215PRC County

IDENTIFICATION	Borrower <u>Pearl River County Board of Supervisors</u>	Census Tract <u>9503.00</u>	Map Reference <u>38100</u>	
	Property Address <u>Old Wiggins Hwy</u>			
	City <u>Poplarville</u>	County <u>Pearl River</u>	State <u>MS</u>	Zip Code <u>39470</u>
	Legal Description <u>.44 Ac +/- in Section 29, Township 2S, Range 15W</u>			
	Sale Price \$ _____ Date of Sale _____ Loan Term _____ yrs.	Property Rights Appraised <input checked="" type="checkbox"/> Fee	<input type="checkbox"/> Leasehold	<input type="checkbox"/> De Minimis PUD
	Actual Real Estate Taxes \$ <u>75.97</u> (yr)	Loan charges to be paid by seller \$ _____	Other sales concessions _____	
Lender/Client <u>Pearl River County Board of Supervisors</u>	Address <u>109 West Pearl Street, Poplarville, MS 39470</u>			
Occupant <u>Vacant Land</u>	Appraiser <u>Cecil Ray Johnson, G.A. 205</u>	Instructions to Appraiser <u>Est. Market Value</u>		

NEIGHBORHOOD	Location	<input type="checkbox"/> Urban	<input checked="" type="checkbox"/> Suburban	<input type="checkbox"/> Rural	Employment Stability	<input type="checkbox"/> Good	<input checked="" type="checkbox"/> Avg.	<input type="checkbox"/> Fair	<input type="checkbox"/> Poor	
	Built Up	<input type="checkbox"/> Over 75%	<input checked="" type="checkbox"/> 25% to 75%	<input type="checkbox"/> Under 25%	Convenience to Employment	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Growth Rate	<input type="checkbox"/> Fully Dev.	<input checked="" type="checkbox"/> Rapid	<input type="checkbox"/> Steady	Convenience to Shopping	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Property Values	<input type="checkbox"/> Increasing	<input checked="" type="checkbox"/> Stable	<input type="checkbox"/> Declining	Convenience to Schools	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Demand/Supply	<input type="checkbox"/> Shortage	<input checked="" type="checkbox"/> In Balance	<input type="checkbox"/> Oversupply	Adequacy of Public Transportation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
	Marketing Time	<input type="checkbox"/> Under 3 Mos.	<input checked="" type="checkbox"/> 4-6 Mos.	<input type="checkbox"/> Over 6 Mos.	Recreational Facilities	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Present Land Use	<u>60%</u> 1 Family	<u>1%</u> 2-4 Family	<u> </u> % Apts.	<u> </u> % Condo	<u>10%</u> Commercial	Adequacy of Utilities	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	Change in Present Land Use	<input type="checkbox"/> Not Likely	<input checked="" type="checkbox"/> Likely (*)	<input type="checkbox"/> Taking Place (*)		Property Compatibility	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
	Predominant Occupancy	(*) From <u>Vacant Land</u> To <u>Improved</u>				Protection from Detrimental Conditions	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
	Single Family Price Range	\$ <u>30</u> to \$ <u>400</u>		Predominant Value \$ <u>175</u>		Police and Fire Protection	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	

Comments including those factors, favorable or unfavorable, affecting marketability (e.g. public parks, schools, view, noise): Subject property is located just outside Poplarville City Limits & within the Poplarville School District. Main Sources of Employment include: Poplarville, Picayune, Stennis Space Center, & Commuters to La..

SITE	Dimensions <u>Irregular</u>	=	<u>0.44</u> Sq. Ft. or Acres	<input type="checkbox"/> Corner Lot	
	Zoning classification <u>No Zoning</u>	Present Improvements <input type="checkbox"/> do <input type="checkbox"/> do not conform to zoning regulations			
	Highest and best use	<input checked="" type="checkbox"/> Present use	<input type="checkbox"/> Other (specify) _____		
	Elec. <input checked="" type="checkbox"/> Public	OFF SITE IMPROVEMENTS		Topo <u>Rolling Typical</u>	
	Gas <input type="checkbox"/>	Street Access <input checked="" type="checkbox"/> Public <input type="checkbox"/> Private	Surface <u>Asphalt</u>		Size <u>Smaller than Typical</u>
	Water <input checked="" type="checkbox"/>	Maintenance <input checked="" type="checkbox"/> Public <input type="checkbox"/> Private	Shape <u>Irregular</u>		View <u>Woods</u>
	San. Sewer <input type="checkbox"/>	<input type="checkbox"/> Storm Sewer <input type="checkbox"/> Curb/Gutter	Drainage <u>Appears Adequate</u>		Is the property located in a HUD Identified Special Flood Hazard Area? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes
	<input type="checkbox"/> Underground Elect. & Tel.	<input type="checkbox"/> Sidewalk <input type="checkbox"/> Street Lights	Comments (favorable or unfavorable including any apparent adverse easements, encroachments, or other adverse conditions): <u>Easements & Encroachments: None Noted.</u>		

The undersigned has recited three recent sales of properties most similar and proximate to subject and has considered these in the market analysis. The description includes a dollar adjustment reflecting market reaction to those items of significant variation between the subject and comparable properties. If a significant item in the comparable property is superior to or more favorable than the subject property, a minus (-) adjustment is made thus reducing the indicated value of subject; if a significant item in the comparable is inferior to or less favorable than the subject property, a plus (+) adjustment is made thus increasing the indicated value of the subject.

ITEM	SUBJECT PROPERTY	COMPARABLE NO. 1	COMPARABLE NO. 2	COMPARABLE NO. 3
Address	<u>Old Wiggins Hwy Poplarville, MS 39470</u>	<u>Wichigan St Poplarville, MS 39470</u>	<u>Hillman Rd Poplarville, MS 39470</u>	<u>Magnolia Ln Poplarville, MS 39470</u>
Proximity to Subject		<u>1.74 miles SW</u>	<u>2.30 miles W</u>	<u>3.93 miles W</u>
Sales Price	\$ _____	\$ <u>0.21</u>	\$ <u>0.42</u>	\$ <u>0.23</u>
Price	\$ _____	\$ <u>17,500</u>	\$ <u>7,500</u>	\$ <u>18,000</u>
Data Source	<u>Inspection</u>	<u>MLS # L178689</u>	<u>MLS # L179759</u>	<u>MLS # L189295</u>
Date of Sale and Time Adjustment	DESCRIPTION	DESCRIPTION	DESCRIPTION	DESCRIPTION
	<u>N/A</u>	<u>02/07/2025</u>	<u>10/17/2024</u>	<u>05/30/2025</u>
Location	<u>Suburban</u>	<u>Urban</u>	<u>Suburban</u>	<u>Suburban</u>
Site/View	<u>19,166 sq ft</u>	<u>82,764 sq ft</u>	<u>17,859 sq ft</u>	<u>78,400 sq ft</u>
TOPO/SHAPE	<u>Fair</u>	<u>Fair</u>	<u>Average</u>	<u>Average</u>
\$ PER SQ FT	<u>N/A</u>	<u>\$.21</u>	<u>\$.42</u>	<u>\$.23</u>
ACCESS	<u>Good</u>	<u>Good</u>	<u>Average</u>	<u>Average</u>
IMPROVEMENT	<u>None</u>	<u>None</u>	<u>None</u>	<u>None</u>
Sales or Financing Concessions	<u>N/A</u>	<u>Cash to Seller</u>	<u>Cash to Seller</u>	<u>Cash to Seller</u>
Net Adj. (Total)		<input checked="" type="checkbox"/> + <input type="checkbox"/> - \$ <u>0.13</u>	<input type="checkbox"/> + <input checked="" type="checkbox"/> - \$ <u>-0.05</u>	<input checked="" type="checkbox"/> + <input type="checkbox"/> - \$ <u>0.14</u>
Indicated Value of Subject		Net 61.9 % \$ <u>0.34</u>	Net 11.9 % \$ <u>0.37</u>	Net 60.9 % \$ <u>0.37</u>

Comments on Market Data: After required adjustments were made and with values ranging from a low of \$.34 per sq ft and a high of \$.37 per sq ft, Appraiser finds subject to be in the range of \$.37 per sq ft for a total value of \$7,091.00 (Rounded \$7,000.00)

Comments and Conditions of Appraisal: This appraisal is made with subject property in "As Is" condition.

Final Reconciliation: The sales comparison approach has been used in estimating market value, The income & cost approaches not being applicable.

I ESTIMATE THE MARKET VALUE, AS DEFINED, OF SUBJECT PROPERTY AS OF 08/09/2025 to be \$ 7,000

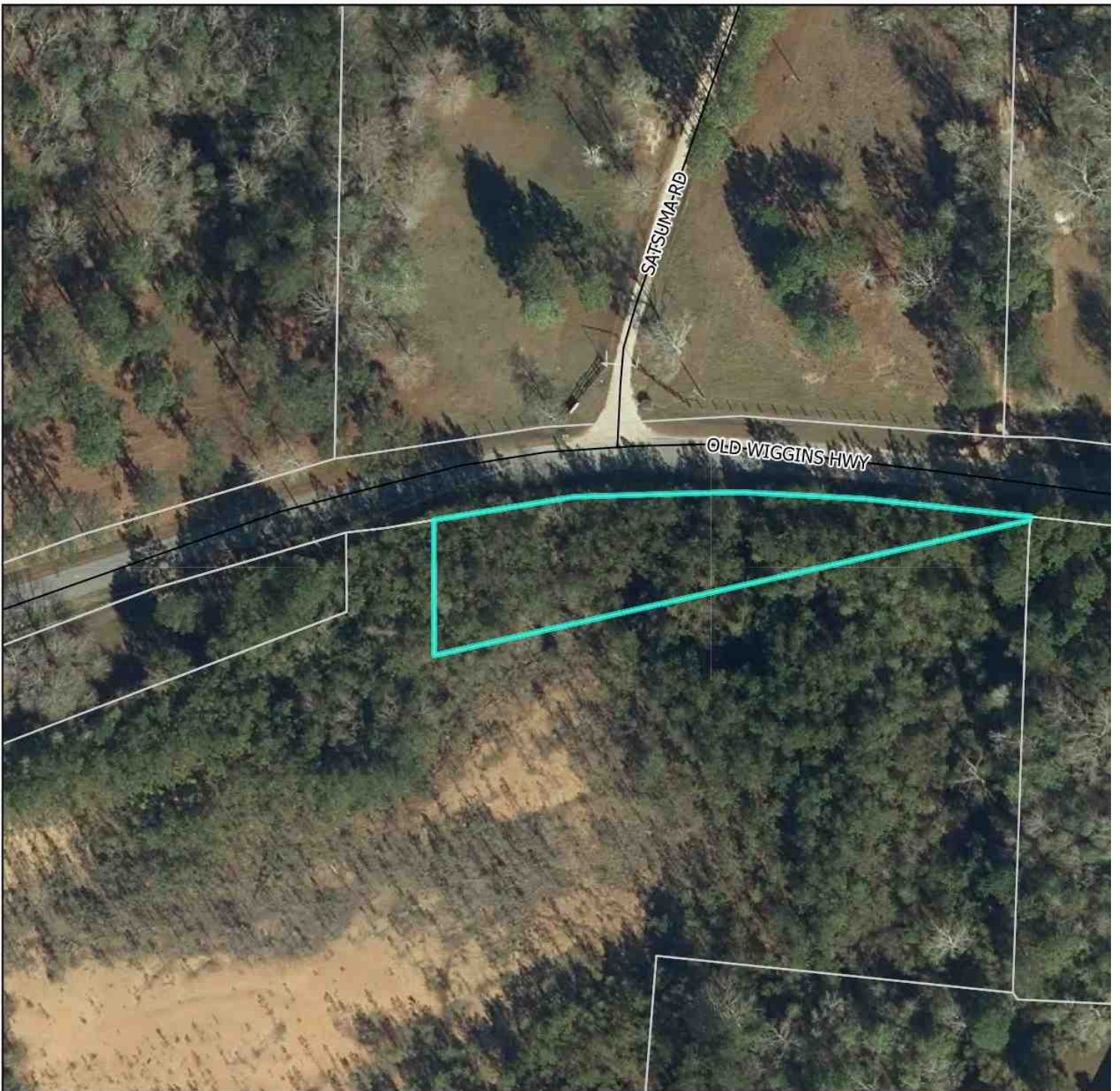
Cecil Ray Johnson, G.A. 205

Cecil Ray Johnson, G.A. 205 Did Did Not Physically Inspect Property

Appraiser(s) Review Appraiser (if applicable)

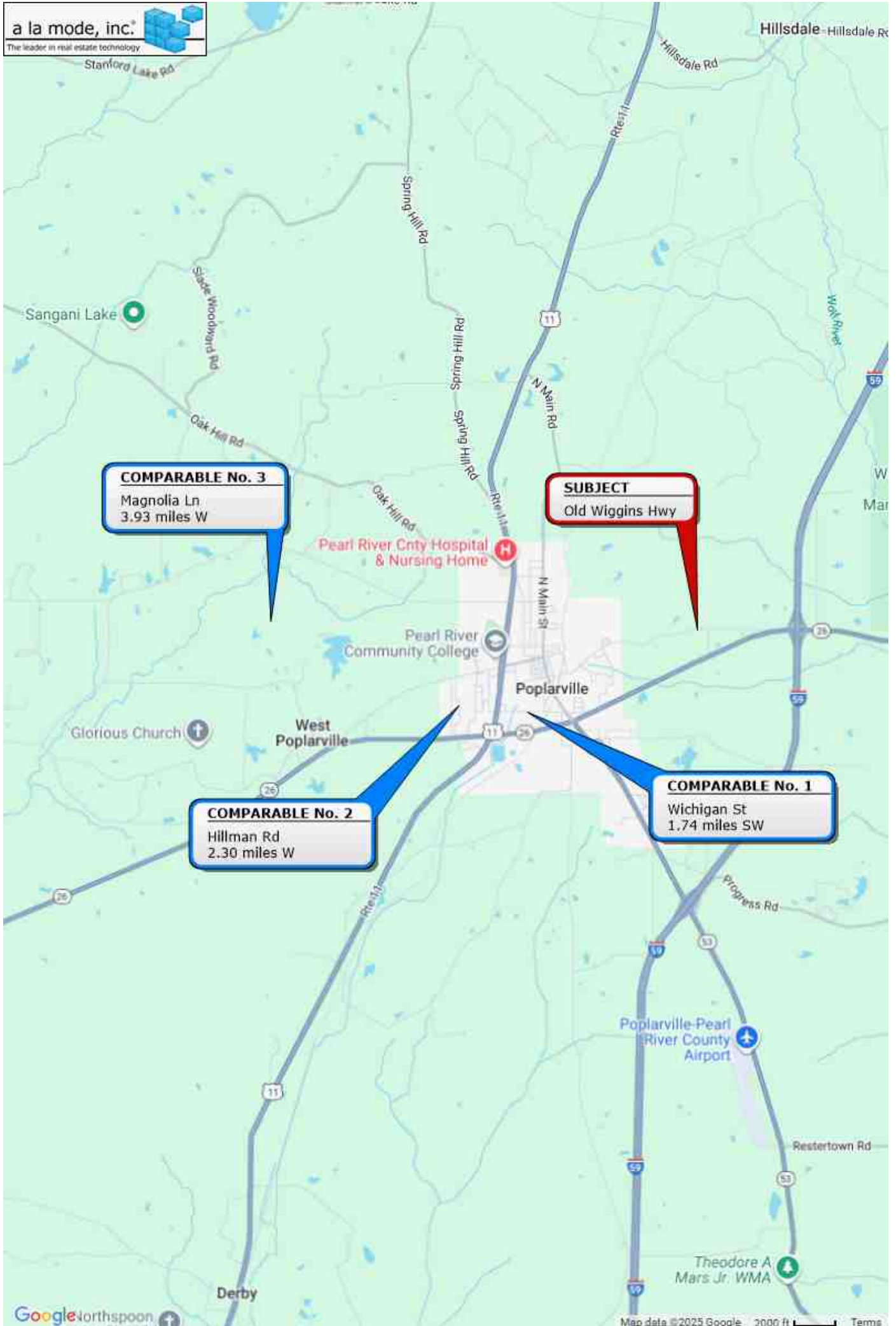
[Y2K]

Plat Map



Location Map

Borrower	Pearl River County Board of Supervisors			
Property Address	Old Wiggins Hwy			
City	Poplarville	County	Pearl River	State MS Zip Code 39470
Lender/Client	Pearl River County Board of Supervisors			



USPAP ADDENDUM

File No. 215PRC County

Borrower	Pearl River County Board of Supervisors		
Property Address	Old Wiggins Hwy		
City	Poplarville	County	Pearl River
		State	MS
		Zip Code	39470
Lender	Pearl River County Board of Supervisors		

This report was prepared under the following USPAP reporting option:

Appraisal Report This report was prepared in accordance with USPAP Standards Rule 2-2(a).

Restricted Appraisal Report This report was prepared in accordance with USPAP Standards Rule 2-2(b).

Reasonable Exposure Time
My opinion of a reasonable exposure time for the subject property at the market value stated in this report is: 4-6 Months

Additional Certifications
I certify that, to the best of my knowledge and belief:

I have NOT performed services, as an appraiser or in any other capacity, regarding the property that is the subject of this report within the three-year period immediately preceding acceptance of this assignment.

I HAVE performed services, as an appraiser or in another capacity, regarding the property that is the subject of this report within the three-year period immediately preceding acceptance of this assignment. Those services are described in the comments below.

- The statements of fact contained in this report are true and correct.
- The reported analyses, opinions, and conclusions are limited only by the reported assumptions and limiting conditions and are my personal, impartial, and unbiased professional analyses, opinions, and conclusions.
- Unless otherwise indicated, I have no present or prospective interest in the property that is the subject of this report and no personal interest with respect to the parties involved.
- I have no bias with respect to the property that is the subject of this report or the parties involved with this assignment.
- My engagement in this assignment was not contingent upon developing or reporting predetermined results.
- My compensation for completing this assignment is not contingent upon the development or reporting of a predetermined value or direction in value that favors the cause of the client, the amount of the value opinion, the attainment of a stipulated result, or the occurrence of a subsequent event directly related to the intended use of this appraisal.
- My analyses, opinions, and conclusions were developed, and this report has been prepared, in conformity with the Uniform Standards of Professional Appraisal Practice that were in effect at the time this report was prepared.
- Unless otherwise indicated, I have made a personal inspection of the property that is the subject of this report.
- Unless otherwise indicated, no one provided significant real property appraisal assistance to the person(s) signing this certification (if there are exceptions, the name of each individual providing significant real property appraisal assistance is stated elsewhere in this report).

Additional Comments

The purpose of this appraisal report is value estimate. The intended user of this report is Pearl River County Board of Supervisors. The income approach to value estimate was not utilized due to the fact that subject property is located within an area of primarily owner occupied residences.

"This appraisal/inspection is not a home inspection, structural inspection, or pest inspection. By preparing this report, the appraiser is not acting as a home inspector, structural engineer, or pest inspector. In performing the limited inspection of this property, areas that were readily accessible were visually observed and the review is superficial only. This inspection is not technically exhaustive and does not offer warranties or guarantees of any kind. It is advised to have the structure inspected by an inspector that offers such warranted or guaranteed inspection if there is any concern regarding adverse or negative conditions."

APPRAISER:

Signature: Cecil Ray Johnson, G.A. 205

Name: Cecil Ray Johnson, G.A. 205

Date Signed: 08/09/2025

State Certification #: G. A. 205

or State License #: _____

State: MS

Expiration Date of Certification or License: 02/28/2026

Effective Date of Appraisal: 08/09/2025

SUPERVISORY APPRAISER: (only if required)

Signature: _____

Name: _____

Date Signed: _____

State Certification #: _____

or State License #: _____

State: _____

Expiration Date of Certification or License: _____

Supervisory Appraiser Inspection of Subject Property:

Did Not Exterior-only from Street Interior and Exterior

DEFINITION OF MARKET VALUE: The most probable price which a property should bring in a competitive and open market under all conditions requisite to a fair sale, the buyer and seller, each acting prudently, knowledgeably and assuming the price is not affected by undue stimulus. Implicit in this definition is the consummation of a sale as of a specified date and the passing of title from seller to buyer under conditions whereby: (1) buyer and seller are typically motivated; (2) both parties are well informed or well advised, and each acting in what he considers his own best interest; (3) a reasonable time is allowed for exposure in the open market; (4) payment is made in terms of cash in U.S. dollars or in terms of financial arrangements comparable thereto; and (5) the price represents the normal consideration for the property sold unaffected by special or creative financing or sales concessions* granted by anyone associated with the sale. (Source: FDIC Interagency Appraisal and Evaluation Guidelines, October 27, 1994.)

*Adjustments to the comparables must be made for special or creative financing or sales concessions. No adjustments are necessary for those costs which are normally paid by sellers as a result of tradition or law in a market area; these costs are readily identifiable since the seller pays these costs in virtually all sales transactions. Special or creative financing adjustments can be made to the comparable property by comparisons to financing terms offered by a third party institutional lender that is not already involved in the property or transaction. Any adjustment should not be calculated on a mechanical dollar for dollar cost of the financing or concession but the dollar amount of any adjustment should approximate the market's reaction to the financing or concessions based on the appraiser's judgement.

STATEMENT OF LIMITING CONDITIONS AND CERTIFICATION

CONTINGENT AND LIMITING CONDITIONS: The appraiser's certification that appears in the appraisal report is subject to the following conditions:

1. The appraiser will not be responsible for matters of a legal nature that affect either the property being appraised or the title to it. The appraiser assumes that the title is good and marketable and, therefore, will not render any opinions about the title. The property is valued on the basis of it being under responsible ownership.
2. Any sketch provided in the appraisal report may show approximate dimensions of the improvements and is included only to assist the reader of the report in visualizing the property. The appraiser has made no survey of the property.
3. The appraiser will not give testimony or appear in court because he or she made an appraisal of the property in question, unless specific arrangements to do so have been made beforehand, or as otherwise required by law.
4. Any distribution of valuation between land and improvements in the report applies only under the existing program of utilization. These separate valuations of the land and improvements must not be used in conjunction with any other appraisal and are invalid if they are so used.
5. The appraiser has no knowledge of any hidden or unapparent conditions of the property or adverse environmental conditions (including the presence of hazardous waste, toxic substances, etc.) that would make the property more or less valuable, and has assumed that there are no such conditions and makes no guarantees or warranties, express or implied, regarding the condition of the property. The appraiser will not be responsible for any such conditions that do exist or for any engineering or testing that might be required to discover whether such conditions exist. This appraisal report must not be considered an environmental assessment of the subject property.
6. The appraiser obtained the information, estimates, and opinions that were expressed in the appraisal report from sources that he or she considers to be reliable and believes them to be true and correct. The appraiser does not assume responsibility for the accuracy of such items that were furnished by other parties.
7. The appraiser will not disclose the contents of the appraisal report except as provided for in the Uniform Standards of Professional Appraisal Practice, and any applicable federal, state or local laws.
8. The appraiser has based his or her appraisal report and valuation conclusion for an appraisal that is subject to satisfactory completion, repairs, or alterations on the assumption that completion of the improvements will be performed in a workmanlike manner.
9. The appraiser must provide his or her prior written consent before the lender/client specified in the appraisal report can distribute the appraisal report (including conclusions about the property value, the appraiser's identity and professional designations, and references to any professional appraisal organizations or the firm with which the appraiser is associated) to anyone other than the borrower; the mortgagee or its successors and assigns; the mortgage insurer; consultants; professional appraisal organizations; any state or federally approved financial institution; or any department, agency, or instrumentality of the United States or any state or the District of Columbia; except that the lender/client may distribute the property description section of the report only to data collection or reporting service(s) without having to obtain the appraiser's prior written consent. The appraiser's written consent and approval must also be obtained before the appraisal can be conveyed by anyone to the public through advertising, public relations, news, sales, or other media.
10. The appraiser is not an employee of the company or individual(s) ordering this report and compensation is not contingent upon the reporting of a predetermined value or direction of value or upon an action or event resulting from the analysis, opinions, conclusions, or the use of this report. This assignment is not based on a required minimum, specific valuation, or the approval of a loan.

CERTIFICATION: The appraiser certifies and agrees that:

1. The statements of fact contained in this report are true and correct.
2. The reported analyses, opinions, and conclusions are limited only by the reported assumptions and limiting conditions and are my personal, impartial and unbiased professional analyses, opinions, and conclusions.
3. Unless otherwise indicated, I have no present or prospective interest in the property that is the subject of this report and no personal interest with respect to the parties involved.
4. Unless otherwise indicated, I have performed no services, as an appraiser or in any other capacity, regarding the property that is the subject of this report within the three-year period immediately preceding acceptance of this assignment.
5. I have no bias with respect to the property that is the subject of this report or the parties involved with this assignment.
6. My engagement in this assignment was not contingent upon developing or reporting predetermined results.
7. My compensation for completing this assignment is not contingent upon the development or reporting of a predetermined value or direction in value that favors the cause of the client, the amount of the value opinion, the attainment of a stipulated result, or the occurrence of a subsequent event directly related to the intended use of this appraisal.
8. My analyses, opinions, and conclusions were developed, and this report has been prepared, in conformity with the Uniform Standards of Professional Appraisal Practice that were in effect at the time this report was prepared.
9. Unless otherwise indicated, I have made a personal inspection of the interior and exterior areas of the property that is the subject of this report, and the exteriors of all properties listed as comparables.
10. Unless otherwise indicated, no one provided significant real property appraisal assistance to the person(s) signing this certification (if there are exceptions, the name of each individual providing significant real property appraisal assistance is stated elsewhere in this report).

ADDRESS OF PROPERTY ANALYZED: Old Wiggins Hwy, Poplarville, MS 39470

APPRAISER:

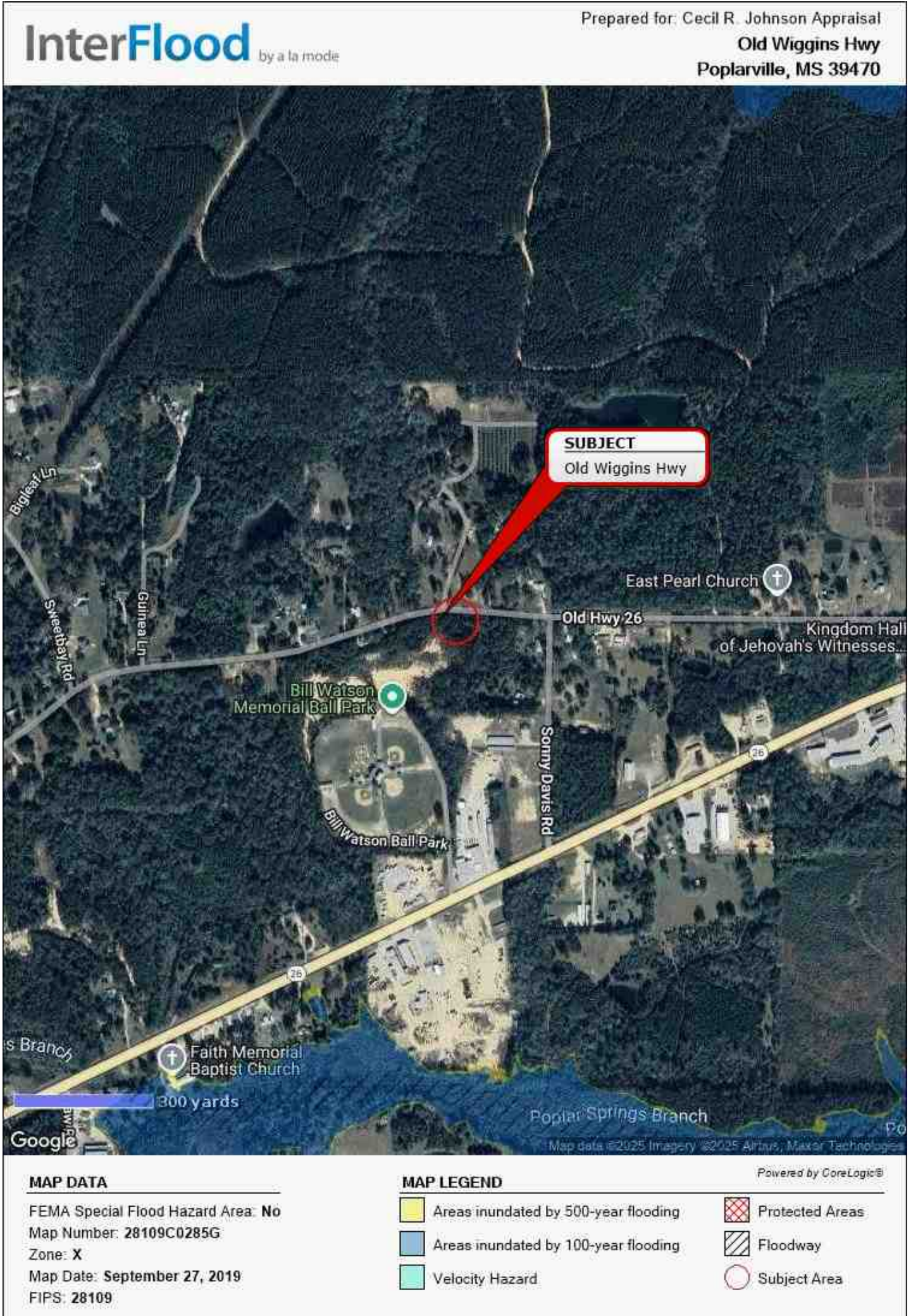
Signature: *Cecil Ray Johnson, G.A. 205*
 Name: Cecil Ray Johnson, G.A. 205
 Title: State Certified General #205
 State Certification #: G. A. 205
 or State License #: _____
 State: MS Expiration Date of Certification or License: 02/28/2026
 Date Signed: 08/09/2025

SUPERVISORY or CO-APPRAISER (if applicable):

Signature: _____
 Name: _____
 Title: _____
 State Certification #: _____
 or State License #: _____
 State: _____ Expiration Date of Certification or License: _____
 Date Signed: _____
 Did Did Not Inspect Property

Flood Map

Borrower	Pearl River County Board of Supervisors			
Property Address	Old Wiggins Hwy			
City	Poplarville	County	Pearl River	State MS Zip Code 39470
Lender/Client	Pearl River County Board of Supervisors			



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0245-53299

Index Instructions (Mississippi Code ANN. §89-5-33):

Prepared By & Return To:
Joseph Kelly
201 N. Main St.
Picayune, MS 39466
(601) 749-4558

Prepared by & Return to:
Kelly & Cabell, PA
Perre M. Cabell, Attorney At Law
201 N. Main Street
Picayune, Mississippi 39466
601-749-4558

[Space Above This Line For Recording Data]

STATE OF MISSISSIPPI

COUNTY OF PEARL RIVER

QUITCLAIM DEED

For and in consideration of the sum and amount of TEN (\$10.00) DOLLARS cash in hand paid and other good and valuable consideration, the receipt and sufficiency of all of which is hereby acknowledged, **WE, ROBERT BRUCE BOLT AND JOHNNIE ALENE BOLT**, do hereby sell, convey and forever quitclaim unto **JAMES WILMER STRICKLAND AND NANCY JEAN STRICKLAND**, as joint tenants with full rights of survivorship and not as tenants in common, the following described land and property situated in **PEARL RIVER COUNTY, MISSISSIPPI**, to wit:

Commencing at the Northeast corner of Section 29, Township 2 South, Range 15 West, Pearl River County, Mississippi; thence South 00 degrees 15 minutes East 627.0 feet to an existing 2" pipe; thence South 89 degrees 48 minutes 36 seconds West 298.76 feet to an existing 1/2" rebar; thence South 00 degrees 07 minutes East 670.33 feet to a point located in Old Highway No. 26 for the Point of Beginning, point located West 300.30 feet and South 1298.32 feet of the Northeast corner of Section 29, Township 2 South, Range 15 West, Pearl River County, Mississippi; thence leaving highway South 77 degrees 10 minutes 30 seconds West 457.97 feet to an existing 2" pipe at a fence corner, point located 747.29 feet West and 1399.97 feet South of the Northeast corner of said Section 29; thence North 00 degrees 37 minutes East 68.23 feet to a fence corner located on the South margin of Old Highway No. 26; thence along said margin as follows; North 77 degrees 11 minutes East 99.71 feet; thence North 83 degrees 04 minutes East 84.15 feet; thence North 89 degrees 44 minutes East 115.47 feet; thence South 85 degrees 05 minutes East 99.85 feet; thence North 79 degrees 37 minutes East 50.91 feet to the Point of Beginning, this parcel containing 0.439 acre, more or less, and being a part of the East half of the Northeast Quarter of Section 29, Township 2 South, Range 15 West, Pearl River County, Mississippi.

PLEASE INDEX: EAST 1/2 OF NE 1/4 OF SECTION 29, T2S, R15W, PEARL RIVER COUNTY, MISSISSIPPI.

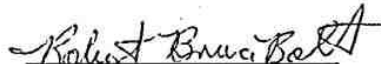
LESS AND EXCEPT THAT PART IN PUBLIC ROAD.

Together with all and singular the rights, privileges, improvements and appurtenances to the same belonging or in any wise appertaining.

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This conveyance is made subject to any and all reservations, restrictions, easements, exceptions, covenants and conditions of record, including any mineral, oil gas reservations and any covenants or restrictions of record

WITNESS our signatures, this the 26th day of October, 1999.


ROBERT BRUCE BOLT


JOINNIE ALENE BOLT

NO TITLE EXAMINATION REQUESTED AND NONE PERFORMED BY
KELLY & CABELL, PA

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STATE OF MISSISSIPPI

COUNTY OF PEARL RIVER

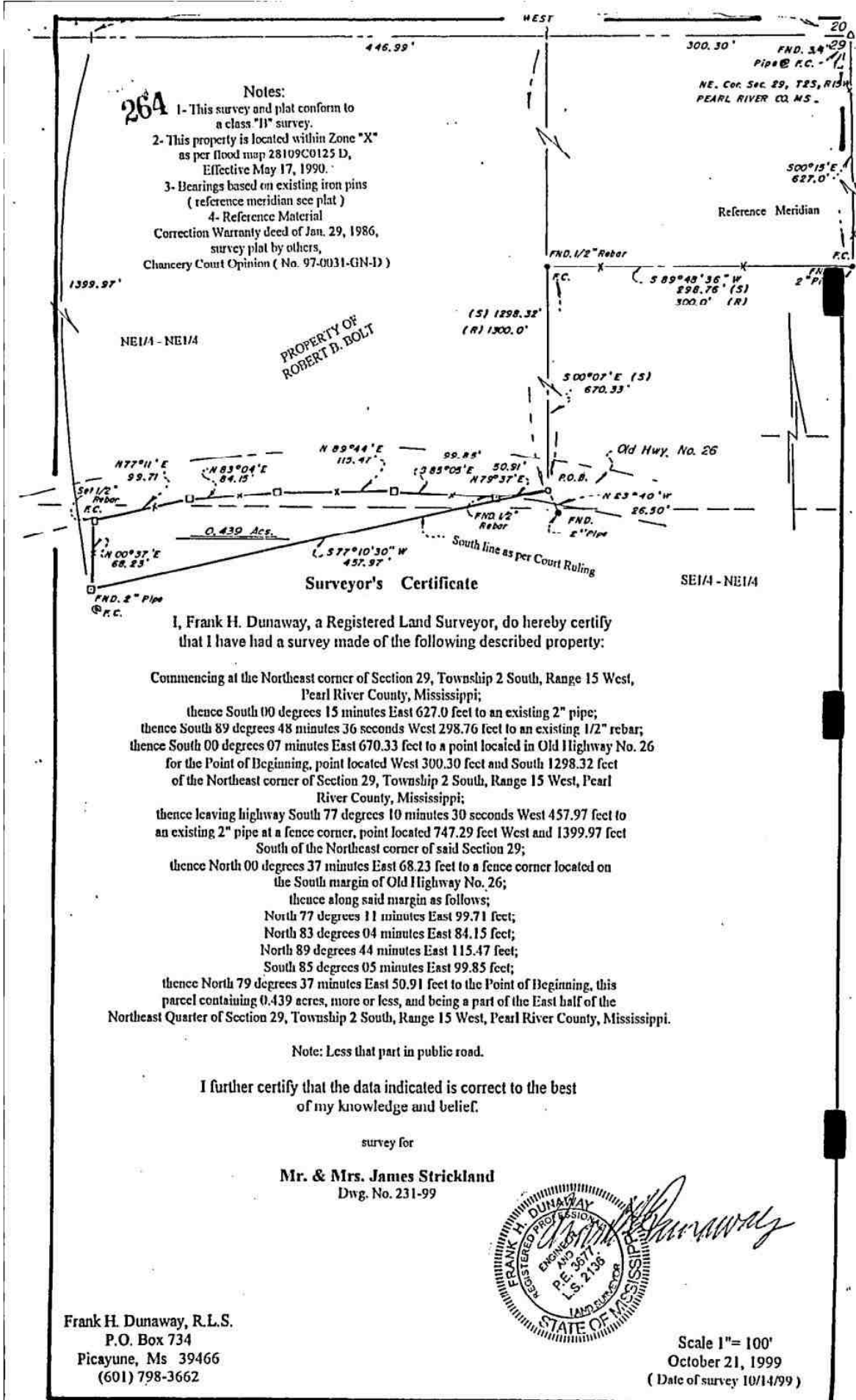
Personally came and appeared before me, the undersigned authority in and for the aforesaid County and State, on this the 26th day of October, 1999, the within named, **Robert Bruce Bolt and Johnnie Alene Bolt**, who acknowledged that they signed and delivered the foregoing instrument of writing on the day and year therein mentioned.

Given under my hand and seal of office.

Alvin Y. Core
NOTARY PUBLIC
MISSISSIPPI STATEWIDE NOTARY PUBLIC
MY COMMISSION EXPIRES AUG. 30, 2022
BONDED THRU STEGALL NOTARY SERVICE

Address of Grantor:
967 Old Wiggins Hwy.
Poplarville, MS 39470
601-795-6678

Address of Grantees:
207-B Hillview Drive
Poplarville, MS 39470
601-795-9023



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PEARL RIVER COUNTY, Mississippi. I hereby certify the foregoing instrument was filed for record in my office on the 2 day of November 99 at 2:43 o'clock P.M. and that the same is now duly recorded in Book Record No. 730 on page 261-265 of Record of Deeds in my office.

Given under my hand and Seal of office this 2 day of November 19 99
[Signature] Chancery Clerk
[Signature]

Appraisal Request

Fwd: Strickland Property

From: Adrain Lumpkin (alumpkin@pearlrivercounty.net)
To: cjappraisals@bellsouth.net
Date: Friday, August 8, 2025 at 03:10 PM CDT

Pete

I spoke to the property owner just east of the one I had contacted before. They are willing to sell. Could you please appraise this piece.

Thanks

Adrain

Sent from my iPhone

Begin forwarded message:

From: Brooke Guerra <bguerra@pearlrivercounty.net>
Date: August 8, 2025 at 3:00:34 PM CDT
To: Adrain Lumpkin <alumpkin@pearlrivercounty.net>
Subject: Strickland Property

Brooke Varnado
GIS Director
Phone: 601-403-2230
Web: www.pearlrivercounty.net

- Strickland Deed.pdf
222.9 kB
- Strickland Property.pdf
1.4 MB
- Strickland Property - Zoomed In.pdf
917.9 kB

Adrain Lumpkin, P.A. 205 8/9/2025

License 2024 - 2026

State of Mississippi
MISSISSIPPI REAL ESTATE APPRAISAL BOARD

LICENSE # GA-205 STATUS: ACTIVE

CECIL RAY JOHNSON

HAS BEEN GRANTED A LICENSE AS A
STATE CERTIFIED GENERAL APPRAISER

Effective Date: 03/01/2024 Expiration Date: 02/28/2026

Cecil Ray Johnson
SIGNATURE OF LICENSEE

Resume' Cecil

CECIL RAY JOHNSON APPRAISAL SERVICES
93 FRED JOHNSON ROAD
CARRIERE, MS 39426
PHONE/FAX (601) 798-7908

APPRAISAL QUALIFICATIONS OF CECIL RAY JOHNSON

PROFESSIONAL DESIGNATIONS & AFFILIATIONS

- 1992 - PRESENT: LICENSED STATE CERTIFIED GENERAL REAL ESTATE APPRAISER # 205
MS REAL ESTATE APPRAISER LICENSING & CERTIFICATION BOARD
JACKSON, MS
- 1990 - PRESENT: MISSISSIPPI ASSESSMENT EVALUATOR, M.A.E.
MS EDUCATION & CERTIFICATION ADVISORY BOARD FOR ASSESSORS & APPRAISERS
MISSISSIPPI STATE TAX COMMISSION
- 1988 - PRESENT: REAL ESTATE LICENSE # 20994
MISSISSIPPI REALTORS INSTITUTE
JACKSON, MS
- 1985 - PRESENT: ASSESSMENT EVALUATOR I & II
MS EDUCATION & CERTIFICATION ADVISORY BOARD FOR ASSESSORS & APPRAISERS
MISSISSIPPI STATE TAX COMMISSION
- 1984 - PRESENT: CERTIFIED APPRAISER, RE-CERTIFIED YEARLY SINCE 1984
MS EDUCATION & CERTIFICATION ADVISORY BOARD FOR ASSESSORS & APPRAISERS
MISSISSIPPI STATE TAX COMMISSION

CONTINUING EDUCATION

- 1996 - INCOME APPROACH
J. DANIEL SCHROEDER, REAL ESTATE EDUCATION
- 1995 - NATURE OF REAL PROPERTY VALUE
J. DANIEL SCHROEDER, REAL ESTATE EDUCATION
- 1994 - INCOME APPROACH
J. DANIEL SCHROEDER, REAL ESTATE EDUCATION
- 1994 - FAIR LENDING AND THE APPRAISER
REAL ESTATE & FINANCIAL PROFESSIONALS
- 1993 - APPRAISAL REVIEW AND COMPLIANCE FOR REAL ESTATE APPRAISERS
REAL ESTATE & FINANCIAL PROFESSIONALS
- 1991 - STANDARDS OF PROFESSIONAL PRACTICE & APPRAISAL LICENSE LAW
J. DANIEL SCHROEDER, REAL ESTATE EDUCATION
- 1991 - STEPS IN COST APPROACH & SITE VALUATION
J. DANIEL SCHROEDER, REAL ESTATE EDUCATION
- 1991 - THE NATURE OF REAL PROPERTY VALUE
J. DANIEL SCHROEDER, REAL ESTATE EDUCATION
- 1990 - INCOME APPROACH TO VALUATION
INTERNATIONAL ASSOCIATION OF ASSESSING OFFICERS
- 1988 - G R I COURSES I & II
MISSISSIPPI ASSOCIATION OF REALTORS
- 1985 - REAL PROPERTY APPRAISAL
INTERNATIONAL ASSOCIATION OF ASSESSING OFFICERS
- 1985 - MAPPING
UNIVERSITY OF SOUTHWESTERN LA
- 1984 - APPRAISAL CERTIFICATION
MISSISSIPPI STATE TAX COMMISSION
- 1968 - GRADUATE
PEARL RIVER CENTRAL

EXPERIENCE

LAND, RESIDENTIAL, AND COMMERCIAL APPRAISALS

- 1992 - PRESENT: APPRAISER
CECIL RAY JOHNSON APPRAISAL SERVICES, 93 FRED JOHNSON RD, CARRIERE, MS
- 1997 - PRESENT: FIRST INVESTOR MORTGAGE CORPORATION
GULFPORT, MS 39507
- 1997 - PRESENT: AMERICAN HOME FUNDING
SLIDELL, LA 70458
- 1997 - PRESENT: UNION PLANTERS MORTGAGE
BAY ST. LOUIS, MS 39520
- 1997 - PRESENT: ZELCO FEDERAL CREDIT UNION
BOGALUSA, LA 70427
- 1997 - PRESENT: COUNTRYWIDE FUNDING CORPORATION
JACKSON, MS 39211
- 1997 - PRESENT: BANK OF MISSISSIPPI
HATTIESBURG, MS 39403
- 1997 - PRESENT: FIRST COMMERCE CORPORATION
NEW ORLEANS, LA 70160

Resume' Cecil

CECIL RAY JOHNSON APPRAISAL SERVICES

CARRIERE, MS 39426

PHONE/FAX (601) 798-7908

(CONTINUED)

1997 - PRESENT: KEESLER FEDERAL CREDIT UNION
BILOXI, MS 39534-7001

1997 - PRESENT: U C LENDING
GULFPORT, MS 39501

1997 - PRESENT: NATIONS FUNDING
BILOXI, MS 39530

1997 - PRESENT: CHASE MANHATTAN MORTGAGE CORPORATION
METAIRIE, LA 70010

1997 - PRESENT: WHITNEY NATIONAL BANK
NEW ORLEANS, LA 70161

1996 - PRESENT: PARISH NATIONAL BANK
BOGALUSA, LA 70427

1996 - PRESENT: FIRST NATIONAL BANK OF COMMERCE
SLIDELL, LA 70461

1996 - PRESENT: COAST TO COAST FINANCIAL SERVICES
METAIRIE, LA 70005

1996 - PRESENT: MOLTON, ALLEN & WILLIAMS CORPORATION
METAIRIE, LA 70002

1996 - PRESENT: HIBERNIA NATIONAL BANK
BATON ROUGE, LA 70821

1996 - PRESENT: CITIZENS SAVINGS BANK
FRANKLINTON, LA 70438

1996 - PRESENT: HANCOCK BANK BAY 90
BAY ST. LOUIS, MS 39520

1996 - PRESENT: EQUITRUST MORTGAGE
GULFPORT, MS 39502

1996 - PRESENT: UNITED COMPANIES
HAMMOND, LA 70404

1996 - PRESENT: BANK ONE MORTGAGE
CORSICANA, TX 75110

1995 - PRESENT: TRUSTMARK NATIONAL BANK
HATTIESBURG, MS 39403

1995 - PRESENT: HANCOCK BANK OF MS
GULFPORT, MS 39502

1995 - PRESENT: FIRST NATIONAL BANK OF WIGGINS
WIGGINS, MS 39577

1995 - PRESENT: MUTUAL SAVINGS & LOAN
METAIRIE, LA 70006

1994 - PRESENT: HANCOCK MORTGAGE CORPORATION
GULFPORT, MS 39501

1994 - PRESENT: BANK PLUS
PICAYUNE & POPLARVILLE, MS

1994 - PRESENT: GULF COAST MORTGAGE, CORP
SLIDELL, LA 70458

1994 - PRESENT: TRI-STATE MORTGAGE
POPLARVILLE, MS 39470

1994 - PRESENT: UNICOR MORTGAGE
BATON ROUGE, LA 70809

1994 - PRESENT: CIMARRON MORTGAGE COMPANY
JACKSON, MS 39236

1994 - PRESENT: FLEET MORTGAGE CORPORATION
SLIDELL, LA 70458

1994 - PRESENT: HIBERNIA NATIONAL BANK
NEW ORLEANS, LA 70161

1994 - PRESENT: CITIZENS BANK OF COLUMBIA
COLUMBIA, MS 39429

1994 - PRESENT: SUNBURST MORTGAGE CORPORATION
BILOXI, MS 39533

1994 - PRESENT: ROYER HOMES, INC
GULFPORT, MS 39503

1993 - PRESENT: BANK OF WIGGINS
WIGGINS, MS 39577

1992 - PRESENT: FIRST NATIONAL BANK OF PICAYUNE
PICAYUNE, MS 39466

1989 - PRESENT: PEARL RIVER COUNTY SCHOOL
CARRIERE, MS 39426

1989 - PRESENT: POPLARVILLE SCHOOL BOARD
POPLARVILLE, MS 39470

1988 - PRESENT: HANCOCK BANK
PICAYUNE, POPLARVILLE, STENNIS SPACE CENTER, & GULFPORT MS

1987 - PRESENT: FIRST UNITED BANK (BANK PLUS)
PICAYUNE & POPLARVILLE, MS

1987 - 1992: POWELL & ASSOCIATES, APPRAISAL SERVICES
P.O. BOX 521, PICAYUNE, MS 39466

1968 - 1984: CARPENTER
RESIDENTIAL & COMMERCIAL CONSTRUCTION



AGENDA MEMORANDUM

Meeting of August 13, 2025

TO: Honorable Board of Supervisors

FROM: County Administrator -

DATE:

SUBJECT:

ACTION REQUESTED:

Motion to authorize the Board to issue a check to Holliday Real Estate in the sum of \$25,000.00 as earnest money for the approval of purchasing the property from Jon Khachaturian - MS Pines, LLC and authorizing the County Administrator and Board President to sign all necessary documentation.

REASON FOR REQUEST:

ADDITIONAL INFORMATION:

ATTACHMENTS:

1. Contract Jon Khachaturian - MS Pines, LLC



CONTRACT FOR THE SALE AND PURCHASE OF REAL ESTATE
LOTS AND LAND

This form is provided as a courtesy to the parties only. It is not required to be used in this transaction and may not fit the needs, goals and purposes of the parties.

- 1. PARTIES. Buyer Pearl River County
2. Seller Jon Khachaturian MS Pines, LLC
3. Buyer agrees to buy and Seller agrees to sell the herein described property on the terms and conditions set forth herein.
4. 2. PROPERTY. Description: Township 2S, Range 15W, Section 33
5.
6. NHN Bennie Lumpkin Rd Poplarville 39470 in Pearl River County, MS.
7. (street address, if available) (city) (zip code) (county)
8. The Property is further described as tax parcel(s)/PPIN # 215828000002700, 215828000002400, 215833000000300
9. in the public records of the county within which the property is located, the exact legal description to be determined by survey (if
10. agreed). Property includes all improvements as they now exist on the Property including, but not limited to, improvements, fences,
11. wells, etc. Prior to Closing, Seller may remove only the following (if any, insert description here):
12.
13.
14.
15.
16. Mineral Rights: Seller will transfer ANY NONE OTHER (%) of mineral rights
17. which it possesses in the real property to the Buyer(s).
18. 3. PURCHASE PRICE. Buyer agrees to pay a purchase price of \$ 3600 per acre ("Purchase
19. Price") by Federal Reserve wire transfer, Cashier's Check issued by a financial institution as defined in 12 CFR § 229.2(i), or such
20. form as is approved in writing by Seller.
21. 4. EARNEST MONEY. (SELECT ONE):
22. Buyer has tendered the sum of \$ as Earnest Money to [CHECK ONE] Selling Broker
23. Listing Broker who shall be fully responsible for said Earnest Money at all times. Responsible Broker shall hold Earnest
24. Money until a binding Contract is entered into OR until such time as negotiations fail to result in a binding Contract, in which case
25. the Earnest Money shall be promptly returned to Buyer. Upon entry of the parties into a binding Contract, said Broker shall deposit
26. the Earnest Money into a federally insured trust account by the close of business of the next banking day following the Effective
27. Date of the Contract, where it shall be held until the transaction is successfully consummated (at Closing) or termination of the
28. transaction.
29. Buyer has not tendered Earnest Money. Buyer will tender by the end of the next banking day following the Effective Date (as
30. defined in Section 9(D)) of this Contract) a sum of \$25,000.00 as Earnest Money to [CHECK ONE] Listing
31. Broker Buyer's Broker, who shall deposit it into a federally insured trust account by the close of business of the next banking
32. day, where it shall be held until the transaction is successfully consummated (at Closing) or termination of the transaction. Buyer
33. shall hold Seller and all Brokers and Salespersons harmless from all claims for damage arising out of or relating to
34. fraudulent or negligent acts of third parties involved with or handling implementation of electronic transfers of Earnest
35. Money. Buyer's failure to tender said sum by the end of the next banking day following the Effective Date shall constitute a material
36. breach hereof and terminate the Contract unless Seller agrees in writing to extend the time for Buyer to tender Earnest Money and
37. Buyer thereafter timely tenders said Earnest Money. Failure of Buyer to timely tender Earnest Money by the deadline as extended
38. shall terminate the Contract.
39. See attached Earnest Money Escrow Agreement/Addendum.
40. Any Earnest Money delivered to a non-broker licensee shall immediately be delivered to the Broker responsible for the Earnest
41. Money deposit. In the event any Earnest Money check is dishonored by the bank on which it is drawn, Broker shall immediately
42. notify all parties involved. Should the transaction be terminated prior to Closing through no breach of Buyer, Broker shall return the
43. Earnest Money to Buyer when Buyer is rightfully entitled to it, allowing a reasonable time for clearance of any Earnest Money
44. check. Should the transaction be terminated prior to Closing by reason of Buyer's default and the Seller be entitled to the Earnest
45. Money by virtue of Section 10 hereof, Broker shall deliver the Earnest Money to Seller. In the event of uncertainty as to the proper
46. disposition of Earnest Money, Broker shall interplead the funds in the appropriate court. In the event of interpleader, Buyer and
47. Seller consent to (i) the filing of same by Broker; (ii) jurisdiction in the county where the property, or any part of it, lies; (iii) entry of



48. an order discharging Broker upon deposit of the funds into court; and (iv) deduction against or reimbursement to Broker from the
49. money interplead of all costs necessitated by the filing of the interpleader action, including reasonable attorney's fees, service of
50. process fees and court costs.

51. **5. CONTINGENCIES.**

52. **(A) Loan.** Applicable Not Applicable [Check One]:

53. If applicable, Contract is contingent upon Buyer(s) being approved for a new loan of the type indicated above sufficient to close,
54. provided that Buyer(s) make(s) application in proper form within five (5) business days after the Effective Date of the Contract,
55. diligently and timely pursues the same in good faith, executes all documents and furnishes all information required by the lender
56. processing the application, and makes timely payment of all costs of obtaining loan approval. Seller may request, and Buyer agrees
57. to provide, written documentation from the lender confirming timely application. Failure of the Buyer(s) to make timely application
58. for the type of loan specified or to provide written documentation when requested shall entitle Seller(s), at Seller's(s') option, to (a)
59. excuse the failure in writing and proceed with the transaction, in which case this contingency remains in force; or (b) give written
60. Notice of intent to terminate contract if Buyer(s) does/do not make timely application within five (5) business days from the date of
61. Notice, in which case Seller(s) may terminate Contract and receive any Earnest Money if Buyer(s) fail(s) to make timely application
62. by close of business on the fifth (5th) business day; or (c) terminate the Contract and receive any Earnest Money and seek any other
63. remedies available under Section 10 hereof. Should Buyer(s) not receive approval of a loan of the type indicated above, not elect to
64. terminate (and receive refund of Earnest Money) and elect to seek financing of a different type, Seller(s), at Seller's(s') option, may
65. (a) consent in writing to the new loan type and proceed with the transaction, in which case this contingency remains in force; or (b)
66. consent in writing to the new loan type on the condition that Buyer(s) agree(s) to waive this loan contingency and any Earnest
67. Money deposit becomes non-refundable; or (c) terminate the Contract and receive any Earnest Money.

68. **(B) Appraisal.** Applicable Not Applicable [Check One]:

69. If applicable, Property must appraise at or above Purchase Price or Buyer(s) shall not be obligated to complete the purchase of the
70. Property and all Earnest Money shall be refunded to Buyer(s), except when Buyer(s) have failed to secure a timely appraisal in good
71. faith. Failure of Buyer(s) to make good faith efforts to secure a timely appraisal shall constitute a Breach of this Contract.

72. **(C) Acceptance in Current Condition.** Buyer(s) has/have inspected the property and find(s) same to be in satisfactory condition
73. and accepts same in its current condition. Buyer(s) acknowledge(s) that neither Seller(s) nor Listing Broker nor Selling Broker or
74. salespersons associated with this transaction have made any warranty, express, implied or otherwise, as to the Property, except such
75. express warranties as the parties agree to in writing attached hereto, which shall survive Closing.

76. **(D) Final Walk-Through Inspection.** Buyer retains the right to perform a Final Walk-Through Inspection of the Property prior to
77. Closing to verify the terms of the Contract have been fulfilled, there are no material changes to the Property, and to confirm that
78. Seller's removal of personal property, if any, is complete and has not damaged the Property. **Seller shall provide unlimited access
79. to the Property for the Final Walk-Through Inspection.**

80. **(E) Pre-Closing Loss.** In the event of damage to the Property before Closing by virtue of causes beyond the parties' control, such
81. as fire, flood, war, acts of God or other causes, Seller(s) shall, within three (3) calendar days of a loss or as soon thereafter as
82. reasonably possible, notify Buyer(s) in writing of said damage, at which time Buyer(s) may, at Buyer's option:

83. (1) cancel this contract and be entitled to the return of earnest money deposits; OR
84. (2) waive any objection and proceed to Closing on the terms set forth in this Contract; OR
85. (3) seek to reach suitable agreement with Seller(s) as to repair, extension of the Closing date and/or other adjustments to the
86. Contract as may be agreed upon by the parties. Failure of the parties to reach a suitable agreement within five (5) calendar days after
87. election by Buyer(s) to proceed under this option (3) shall automatically and without further notice cancel this Contract and entitle
88. Buyer(s) to the return of earnest money deposits.

89. **6. CLOSING.**

90. **(A) Deadline to Close.** Closing (evidenced by delivery of deed and payment of Purchase Price) shall take place no later than 11:59
91. p.m. (CST) on the 30th day of September, 2025 (the "Closing Date") or on such earlier date as agreed to by the
92. parties in writing.

93. **(B) Title And Conveyance.** At Closing, Seller shall execute a(n): General Warranty Deed Special Warranty Deed
94. Assignment of Lease Quitclaim Deed vesting title to the Property in (write names clearly):
95. Pearl River County ;

96. Seller(s) shall, prior to or at Closing, satisfy and pay all outstanding mortgages, deeds of trust, special liens, taxes or special
97. assessments, escrow amount of Property Owner's Association or Condominium fees affecting the subject property which are not
98. specifically assumed by Buyer(s) herein. Title shall be good, marketable and insurable, subject only to the following items recorded
99. in the Chancery Clerk's Office(s) wherein Property is located: easements without encroachments, applicable zoning ordinances,
100. protective covenants and prior mineral reservations; otherwise Buyer(s), at their option, may (A) if defects cannot be cured by

101. designated Closing Date, terminate this Contract and receive a refund of their Earnest Money; (B) seek suitable amendment of this
 102. Contract whereby Seller(s) may cure such defects at Seller's(s') expense and, if no agreement is reached, terminate this Contract and
 103. receive a refund of their Earnest Money; or (C) accept title as is and proceed to Closing. Should Buyer(s) incur any expense
 104. confirming title which is revealed to be deficient and incurable prior to Closing, Seller(s) shall reimburse Buyer(s) for the cost of any
 105. title examination and/or title commitment and any other relief under Section 10 of this Contract.
 106. (C) **Proration.** All taxes, rents, utility and other assessments and appropriate condominium or Property Owner's Association fees,
 107. if any, are to be prorated as of the Closing Date for the year of the sale. Any unused propane shall be determined as of Closing, the
 108. cost thereof paid current, and prorated between Buyer and Seller as of the Closing Date.
 109. (D) [CHECK IF APPLICABLE] **Seller Contribution at Closing.** At Closing, Seller will pay up to \$ _____
 110. to offset total Closing expenses. Seller's contribution does not include any prorated items, charges or fees payable by Seller under
 111. any other provision of this Agreement or under any separate agreement.
 112. (E) **Possession.** Possession shall be delivered to Buyer(s) (**Check One**):
 113. Upon completion of Closing and full funding
 114. By separate **Pre- or Post-Closing Possession Addendum/Amendment** attached and made a part of this Contract

115. **7. DISCLOSURES.**

116. (A) **Multiple Listing Service ("MLS").** The parties authorize disclosure of sales data to the PRBOR & MLS United & HAAR
 117. Multiple Listing Service.
 118. (B) **Equal Housing Opportunity.** In accordance with the federal Fair Housing Act, it is illegal to block bust or to discriminate
 119. against any person because of race, color, national origin, religion, sex, familial status or disability in the sale or rental of housing or
 120. residential lots, in advertising the sale or rental of housing, in the financing of housing or in the providing of real estate brokerage
 121. services.
 122. (C) **Privacy.** Signature of Buyer(s) on this Contract is authorization by Buyer(s) to the mortgage company processing a loan
 123. application to examine the credit worthiness of Buyer(s). Signature of Seller(s) of this Contract is authorization to any mortgage
 124. company to release any information pertinent to the mortgage secured by the Property to foresaid brokers or salespersons and the
 125. closing attorney.
 126. (D) **Wire Fraud Warning; Release.** Buyers and Sellers of real property are targets in scams regarding electronic transfers of money
 127. (i.e., wire transfers, direct deposits, electronic checks, etc.). NEVER transfer funds associated with this transaction based upon
 128. electronic communications (such as email) that have not been **verbally confirmed** by you to be valid (from a person you know and
 129. trust) and accurate. Email scammers can disguise emails, text messages and social media messages to appear to be from your real
 130. estate agent, title companies, your bank or other parties. Do not trust any communication you receive concerning transfer of funds
 131. without taking steps to verify that these funds are, in fact, going to the proper recipient. Do not use telephone numbers or email
 132. addresses in electronic communications you receive; they may be fraudulent and part of a scam. VERIFY telephone numbers,
 133. contact people and wiring instructions BEFORE you respond. Fraudulent communications or acts should be reported immediately to
 134. the FBI and law enforcement authorities, and should be done so immediately if funds are lost. **By signing this Contract, you**
 135. **acknowledge receipt of this notice and agree to hold the brokerages, their agents and the designated title company or closing**
 136. **attorney harmless from all claims arising out of inaccurate transfer instructions, fraudulent taking of such funds, and any**
 137. **and all other damages relating to conduct of third parties influencing implementation of wire transfers.**

138. **8. BROKERS AND SALESPERSONS.**

139. (A) The Brokers and Salespersons involved in the transaction associated with this Contract are as follows:
 140. Buyer's Brokerage: _____ Buyer's Agent: _____
 141. Buyer's Brokerage Address: _____
 142. Buyer's Brokerage License No.: _____ Buyer's Agent License No.: _____
 143. Buyer's Brokerage Phone: _____ Buyer's Agent Phone: _____
 144. Buyer's Brokerage Email: _____

145. Listing Brokerage: Holliday Real Estate Listing Agent: Laura H. Holliday
 146. Listing Brokerage Address: 1729 South Main St., Poplarville, MS 39470
 147. Listing Brokerage License No.: 4294 Listing Agent License No.: B-21136
 148. Listing Brokerage Phone: (601) 795-9371 Listing Agent Phone: (228) 547-1803
 149. Listing Brokerage Email: Hollidayestate@outlook.com

150. (B) **Agency Relationship. (Check One):**

151. The Listing Brokerage and its salespersons represent the Seller(s) as their Client(s). The Buyer(s) is/are unrepresented and is/are
 152. the customer(s).
 153. The Listing Brokerage and its salespersons represent the Seller(s). The Buyer's Brokerage and its salespersons represent the
 154. Buyer(s).



155. The Listing Brokerage and its salespersons represent both Seller(s) and Buyer(s) as dual agents by mutual agreement and all
 156. parties have signed and understand the Dual Agency Confirmation form provided to them by the Listing Brokerage.
157. The Buyer's Brokerage and its salespersons represent the Buyer(s). The Seller(s) is/are unrepresented and is/are the customer(s).
158. **(C) Compensation.** The parties under this Contract or through any other negotiated agreement agree to pay as per listing agreement,
 159. buyer agreement or any other agreement. If Broker(s) collect(s) this Compensation or any part thereof through legal action, the
 160. defaulting party agrees to pay resulting court costs and attorney fees. Compensation is deemed earned, due and payable upon
 161. execution of this Contract, though Broker(s) agree(s) to accept payment at Closing as an accommodation to the parties.
162. **(a) Seller(s) and Buyer(s) acknowledge that fees paid to Brokerages are not set by law, are fully negotiable, and offers of**
 163. **compensation, if made, are not blanket, unconditional or unilateral.** The parties authorize delivery of a copy of this
 164. Agreement to Closing agent. The parties authorize and instruct Closing agent to disburse any payments due to Brokerages
 165. directly out of sale proceeds.
166. **(b) Buyer's Brokerage Compensation. (CHECK ONE):**
167. Not Applicable
168. There is no Buyer's Brokerage Compensation.
169. Buyer(s) shall pay all Buyer's Brokerage Compensation by separate agreement.
170. Seller and/or Listing Brokerage shall offset Buyer's obligation to pay Buyer's Brokerage by paying the following
 171. **(CHOOSE ALL THAT APPLY):**
172. **Paid upon Closing by Seller(s):**
173. _____ % of Gross Sales Price
174. \$ _____
175. **Paid upon Closing by the Listing Brokerage from compensation received from Seller(s) under separate**
 176. **agreement:**
177. _____ % of Gross Sales Price
178. \$ _____
179. **Buyer(s) warrant(s) that the total Compensation paid to Buyer's Brokerage from all sources does not exceed that**
 180. **authorized by Buyer's(s') agreement with Buyer's Brokerage.**
181. **(D) No Reliance; Release.** Seller(s) and Buyer(s) acknowledge that neither them, nor their agents, have relied upon any statement,
 182. representation or omission made or documentation provided by the Broker(s), salesperson(s), or their representatives, relating to any
 183. aspect of this transaction, the Property or otherwise including, but not limited to, terms or conditions of sale, tax or legal
 184. considerations, liability, size, square footage or condition of the Property, presence or lack thereof of UFFI insulation, presence or
 185. lack thereof of Exterior Insulated Finish Systems (E.I.F.S.), previous or present flooding, flood zones, flood insurance, history of
 186. title or use, effect of or location within Mississippi State Tidelands or Federal wetlands, presence or absence of mold or other toxic
 187. substances, presence or lack of expansive soils, presence or absence or enforceability of acceleration clauses or tax or balloon notes,
 188. names or recommendations concerning vendors of any sort whatsoever or validity or accuracy of any reports rendered thereby. **By**
 189. **signing this Contract, Buyer(s) and Seller(s) acknowledge receipt of this disclosure and agree to hold the brokerages, their**
 190. **agents and the designated title company or closing attorney harmless from all claims arising out of or pertaining in any way**
 191. **to any representations in this section.**
192. **(E) Liability.** Broker's liability to Buyer(s) and Seller(s) in this transaction shall not exceed the amount it has received as
 193. Compensation.
194. **9. GENERAL.**
195. **(A) Agreement Complete.** This Contract incorporates all prior agreements between the parties, contains the entire and final
 196. agreement of the parties and cannot be changed except by their written mutual consent. Neither party shall be bound by any terms,
 197. conditions, oral statements, warranties or representations not herein contained.
198. **(B) Read And Understood.** Each party acknowledges and hereby affirms that it has read and understands this Contract.
199. **(C) Assignment.** This Contract shall not be assignable by either party without consent of the other party.
200. **(D) Effective Date.** For purposes of this Contract the Effective Date is the date the last necessary party signs and delivers a copy
 201. thereof to the other party or their agent.
202. **(E) Survival Of Contract.** All express representations, warranties and covenants shall survive termination of the Contract or
 203. Closing unless specified to the contrary. All other contractual obligations shall terminate at Closing.



204. (F) **Time Is Of The Essence.** Time is of the essence as to all time periods and deadlines stated in this Contract, and delay in
205. performance is not excused unless expressly excused in writing signed by all parties. The foregoing or any other provision in this
206. Contract notwithstanding, any unavoidable delay necessitated by applicable law or regulations shall extend any affected deadline by
207. no more than the actual number of days of delay necessitated by such law or regulation.

208. (G) **Notices.** Any notices required to be delivered under this Contract shall be hand-delivered to the recipient or recipient's agent or,
209. at sender's option, emailed to the Email address below. Emailed notices shall be deemed delivered as of the date transmitted.

210. **Seller's(s') email:** _____

211. **Listing Agent email:** Hollidayestate@outlook.com

212. **Buyer's(s') email:** _____

213. **Buyer's(s') Agent email:** _____

214. **10. BREACH.** In the event of a default by either party under this Contract, the non-breaching party shall have the right to receive
215. from Escrow Agent the Earnest Money paid under Section 4 of this Contract, to be a credit against any other damages, in addition to
216. such other remedies as it may have under applicable law including, but not limited to, specific performance.

217. **11. SPECIAL PROVISIONS.** (If None, Write "NONE" Below):

218. Property's pine timber to be thinned before act of sale.

219. Additional Parcel numbers: 2158330000000500 and 2158330000000201

200. Attached survey is of the property that will not be transferred at act of sale, seller is
201. retaining this piece totaling 74.06 surveyed acres.

202. No parcel is to extend beyond Jacobs Rd. boundary.

203. The seller will retain a right of way through the property to be determined.

204. The buyer will retain a right of way will be sufficient width to extend the current road
205. alignment of the industrial park entrance road instead of 60 feet because it will be the
220. future access road for all the southern property.

221. Subject to legal description being completed and approved by both buyer and seller.

222. _____

223. _____

224. _____

225. _____

226. _____

227. _____

228. _____

229. _____

230. _____

231. _____

232. _____

233. _____

234. _____

235. _____

236. _____

237. _____

238. _____

239. _____



240. **12. EXPIRATION OF OFFER.** This offer expires at _____ o'clock a.m. p.m, Central Standard Time (CST) on
241. _____ [date] if not accepted, countered or rejected by Seller, with a copy delivered to Buyer or their
242. agent, by that time.

243. **13. ATTACHMENTS. (Check All That Apply):**

244. Dual Agency Confirmation Option Agreement
245. Pre-Closing Repair/Improvement Addendum Back-Up Contract Addendum
246. First Right of Refusal Addendum FHA/VA/HUD Addendum
247. Pre-Closing Possession Addendum/Amendment Other _____
248. Post-Closing Possession Addendum/Amendment

249. **14. SIGNATURE BLOCKS.**

250. Signed this the 13 day of August 2025, at 11:50 AM a.m. a.m. p.m., and a copy hereof
251. BUYER Adrian County Agent BUYER _____
Pearl River County
252. Phone: 601-916-9203 Phone: _____

253. The foregoing offer is **accepted** this the _____ day of _____, _____, at _____ a.m. p.m.,
254. and a copy hereof received:

255. SELLER _____ SELLER _____

256. Phone: _____ Phone: _____

257. The Sellers have **countered** this offer subject to the terms of the attached Counter Offer No. _____ this the _____
258. day of _____, _____, at _____ a.m. p.m., and a copy hereof received:

259. SELLER _____ SELLER _____

260. The Sellers have received a copy of this offer and **rejected** same and make no counter offer this the _____ day of
261. _____, _____, at _____ a.m. p.m., and a copy of this rejection has been delivered
262. to Buyer(s).

263. SELLER _____ SELLER _____

264. The foregoing offer is **accepted** as a **Back-Up Contract** per the terms of the attached **Back-Up Contract Addendum**, and a copy
265. hereof (with addendum) received this _____ day of _____, _____, at _____ a.m. p.m.

266. SELLER _____ SELLER _____

NOTE: Buyer(s) must sign Back-Up Contract Addendum within twenty-four (24) hours of date above or Seller's acceptance of offer is null and void and is deemed rejected.





WORKING WITH A REAL ESTATE BROKER

****THIS IS NOT A LEGALLY BINDING CONTRACT****

GENERAL

Before you begin working with any real estate agent, you should know whom the agent represents in the transaction. Mississippi real estate licensees are required to disclose which party they represent in a transaction and to allow a party the right to choose or refuse among the various agency relationships. Several types of relationships are possible, and you should understand these at the time a broker or salesperson provides specific assistance to you in a real estate transaction. The purpose of this Agency Disclosure form is to document an acknowledgement that the consumer has been informed of various agency relationships which are available in a real estate transaction. For the purposes of this disclosure, the term Seller and/or Buyer will also include those other acts specified in Section 73-35-3(1), of the Miss. Code, "...list, sell, purchase, exchange, rent, lease, manage, or auction any real estate, or the improvements thereon including options."

SELLER'S AGENT

A property Seller can execute a "listing agreement" with a real estate firm authorizing the firm and its agent(s) to represent the Seller in securing a Buyer. A licensee who is engaged by and acts as the agent of the Seller only, is a Seller's Agent. A Seller's agent has the following duties and obligations:
> **To the Seller:** The fiduciary duties of loyalty, confidentiality, obedience, disclosure, full accounting, and the duty to use skill, care, and diligence.
> **To the Buyer and Seller:** A duty of honesty and fair dealing.

BUYER'S AGENT

A Buyer may contract with an agent or firm to represent him/her. A licensee who is engaged in a Buyer Agency Agreement as the agent of the Buyer only is known as the Buyer's Agent in purchasing a property. A Buyer's Agent has the following duties and obligations:
> **To the Buyer:** The fiduciary duties of loyalty, confidentiality, obedience, disclosure, full accounting, and the duty to use skill, care, and diligence.
> **To the Seller and Buyer:** A duty of honesty and fair dealing.

DISCLOSED DUAL AGENT

A real estate licensee or firm may represent more than one party in the same transaction. A Disclosed Dual Agent is a licensee who, with the informed written consent of the Seller and Buyer, is engaged as an agent for both the Seller and Buyer. As a Disclosed Dual Agent, the licensee shall not represent the interests of one party to the exclusion or detriment of the interests of the other party. A Disclosed Dual Agent has all the fiduciary duties to the Seller and Buyer that a Seller's agent or a Buyer's agent has except the duties of full disclosure and undivided loyalty.

> A Disclosed Dual Agent may not disclose:

- a) To the Buyer that the Seller will accept less than the asking or listed price, unless otherwise instructed in writing by the Seller.
- b) To the Seller that the Buyer will pay a price greater than the price submitted in a written offer to the Seller, unless otherwise instructed in writing by the Buyer.
- c) The motivation of any party for selling, buying, or leasing a property, unless otherwise instructed in writing by the respective party, or
- d) That a Seller or Buyer will agree to financing terms other than those offered, unless otherwise instructed in writing by the respective party.

IMPORTANT NOTICE: UNREPRESENTED "CUSTOMER"

"Customer" shall mean a person not represented in a real estate transaction. It may be the Buyer, Seller, Landlord or Tenant. A Buyer may decide to work with a firm that is acting as the agent for a Seller (a Seller's Agent or Subagent). If a Buyer does not enter into a Buyer Agency Agreement with the firm that shows him properties, that firm and its agents may show the Buyer properties as a Seller's Agent or as a Subagent working on the Seller's behalf. Such a firm represents the Seller (not the Buyer) and must disclose that fact to the Buyer. Regarding the price and terms of an offer, the Seller's Agent will ask you (the Customer) to decide how much to offer for the property and upon what conditions. They can explain your options to you, but the final decision is yours, as they cannot give you legal or financial advice. They will attempt to show you property in the price range and category you desire so that you will have information on which to base your decision. The Seller's Agent will present to the Seller any written offer that you ask them to present. You should not disclose any information that you do not want the Seller to know (i.e. the price you are willing to pay, other terms you are willing to accept, and your motivation for buying) because the Seller's Agent would be required to tell all such information to the Seller. As a Customer dealing with a Seller's Agent, you might desire to obtain the representation of an attorney, another real estate licensee, or both.

THIS IS NOT A CONTRACT, THIS IS AN ACKNOWLEDGEMENT OF DISCLOSURE

The below named Broker or Salesperson has informed me that real estate brokerage services may be provided to me as a:

- Client (The Licensee is my Agent. I am the Seller or Landlord.)
- Client (The Licensee is my Agent. I am the potential Buyer or Tenant.)
- Client (All Licensees of the Brokerage Firm may become Disclosed Dual Agents.)
- Customer (The Licensee is not my Agent.)
****Use "Customer signature" space, below****

By signing below, I acknowledge that I received this informational document and explanation prior to the exchange of confidential information which might affect the bargaining position in a real estate transaction involving me.

 _____ (Client signature) (Date)	_____ (Licensee signature) (Date)	_____ (Customer signature) (Date)
_____ (Client signature) (Date)	_____ (Licensee Brokerage)	_____ (Customer signature) (Date)

LICENSEES: Provide a copy of this disclosure acknowledgement form to all signatories and retain signed original for your files.



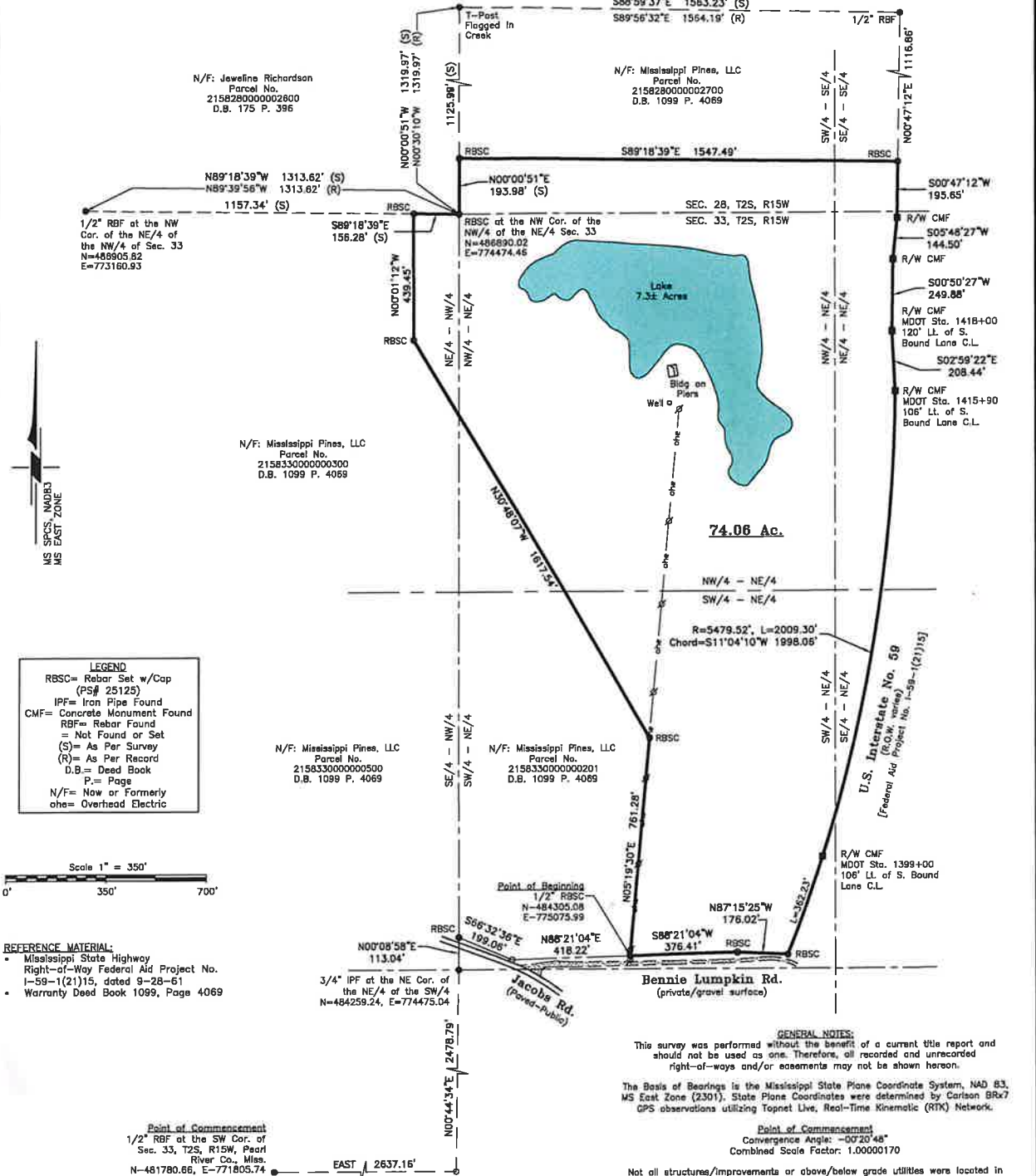
1.01
 Sheet No.
 17150253
JACOB'S ROAD PROPERTY
 PEARL RIVER COUNTY INDUSTRIAL SITE
 PEARL RIVER COUNTY BOARD OF SUPERVISORS
 PEARL RIVER COUNTY, MISSISSIPPI

 EASEMENT SKETCH


DUNGAN ENGINEERING
 1574 Highway 98 East Columbia, MS 39429
 (T) 601-731-2600 (F) 601-736-6501

No.	Date	Revisions	By

Drawn By: XXX
 Checked By: Y.Y.Y.
 Scale: XXX
 Date: 08/19/2024



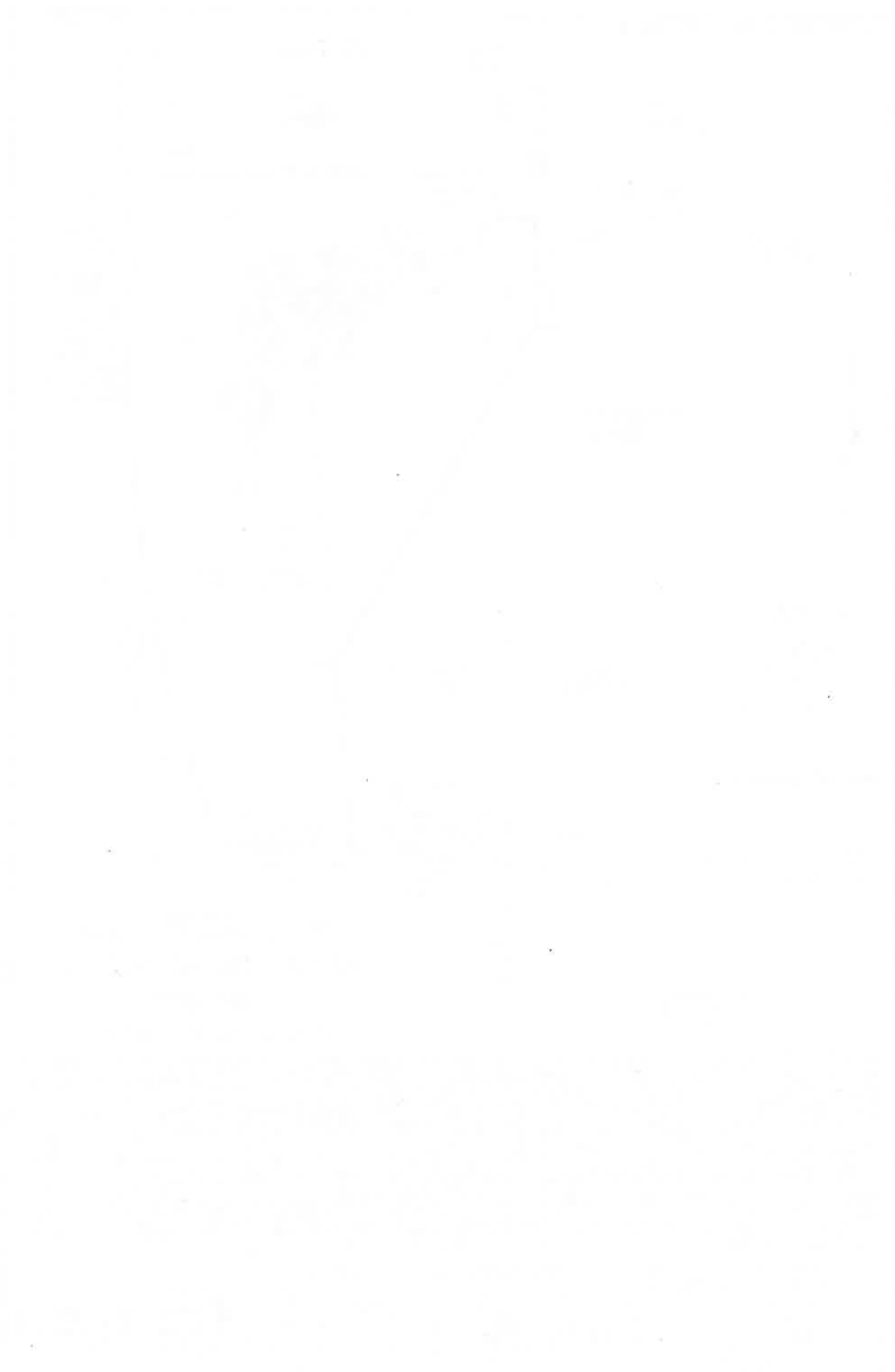
SURVEY DESCRIPTION:
 Commencing at a 1/2" Rebar Found at the Southwest Corner of Section 33, Township 2 South, Range 15 West, Pearl River County, Mississippi, said point having the grid coordinates of N=481780.66, E=771805.74 according to the Mississippi State Plane Coordinate System, NAD83, MS East Zone; thence East 2637.16 feet; thence North 00 degrees 44 minutes 34 seconds East 2478.79 feet to a 3/4" Iron Pipe Found at the Northeast Corner of the Northeast Quarter of said Section 33; thence North 00 degrees 08 minutes 58 seconds East 113.04 feet to a 1/2" Rebar Set with Cap on the North margin of Jacobs Road, a paved/public; thence along said margin, South 66 degrees 32 minutes 36 seconds East 199.06 feet to a point on the North margin of Bennie Lumpkin Road, a private/gravel road; thence along said margin, North 88 degrees 21 minutes 04 seconds East 418.22 feet to a 1/2" Rebar Set with Cap and the Point of Beginning (N=484305.08, E=775075.99); thence North 05 degrees 19 minutes 30 seconds East 761.28 feet to a 1/2" Rebar Set with Cap; thence North 30 degrees 48 minutes 07 seconds West 1617.54 feet to a 1/2" Rebar Set with Cap; thence North 00 degrees 01 minutes 12 seconds West 439.45 feet to a 1/2" Rebar Set with Cap at the Northwest Corner of the Northwest Quarter of said Section 33; thence North 00 degrees 00 minutes 51 seconds East 193.98 feet to a 1/2" Rebar Set with Cap; thence South 89 degrees 18 minutes 39 seconds East 1547.49 feet to a 1/2" Rebar Set with Cap on the West right-of-way of U.S. Interstate No. 59 according to Federal Aid Project No. 1-59-1(21)15; thence along said right-of-way for the following calls: South 00 degrees 47 minutes 12 seconds West 195.65 feet to a Concrete Monument Found; thence South 05 degrees 48 minutes 27 seconds West 144.50 feet to a Concrete Monument Found; thence South 00 degrees 50 minutes 27 seconds West 249.88 feet to a Concrete Monument Found at MDOT Station No. 1418+00; thence South 02 degrees 59 minutes 22 seconds East 208.44 feet to a Concrete Monument Found at MDOT Station No. 1415+90, said point being the P.C. of a curve to the right having a radius of 5479.52 feet, a chord bearing of South 11 degrees 04 minutes 10 seconds West and a chord distance of 1998.06 feet, thence along said curve on an arc length of 2009.30 feet to a 1/2" Rebar Set with Cap on the North margin of Bennie Lumpkin Road; thence leaving said right-of-way, on and along said North margin, North 87 degrees 15 minutes 25 seconds West 176.02 feet to a 1/2" Rebar Set with Cap; thence South 88 degrees 21 minutes 04 seconds West 376.41 feet to the Point of Beginning, containing 74.06 acres, more or less, and being located in Sections 28 & 33, Township 2 South, Range 15 West, Pearl River County, Mississippi. The Basis of Bearings is the Mississippi State Plane Coordinate System, NAD83, MS East Zone. This description is as per the field survey by Cutrer Land Surveying, LLC dated March 6, 2025, Drawing Number 2182-25.

<p>PLAT OF BOUNDARY SURVEY FOR: MISSISSIPPI PINES, LLC SECTION 28 & 33, TOWNSHIP 2 SOUTH, RANGE 15 WEST, PEARL RIVER CO., MISS.</p>	
BASIS OF BEARINGS:	MISS. SPCS, NAD83, MS EAST ZONE.
FIELD WORK:	MAR. 2, 2025
DRAWING DATE:	MAR. 6, 2025
DRAWING NO:	2182-25
SURVEY CLASS:	"C"
SCALE:	1" = 350'
FIELD CREW:	CHC,CHC
DRAWN BY:	TM

SURVEYOR'S CERTIFICATION
 I, Chad H. Cutrer, Mississippi Professional Survey No. 25125, do hereby certify that this drawing is a true and accurate representation of a survey conducted by me and that the results shown hereon are in compliance with the Mississippi Standards of Practice for Professional Land Surveyors.

Chad H. Cutrer
 CHAD H. CUTRER, PS# 25125







STATE OF MISSISSIPPI - PEARL RIVER COUNTY

BOARD OF SUPERVISORS

POPLARVILLE, MISSISSIPPI 39470

PEARL RIVER COUNTY - ACCOUNTS PAYABLE ACCOUNT

VOID IF NOT CASHED
WITHIN 6 MONTHS
BANK PLUS
POPLARVILLE, MS
85-194/653

165704

CHECK NO.
165704

Ref: 010-0256572 Claim No. 22

Twenty-Five Thousand And No/100 Dollars

DATE

8/13/2025

AMOUNT

\$25,000.00

PAY TO THE ORDER OF:

HOLLIDAY REAL ESTATE ESCROW*****

1729 SOUTH MAIN STREET

POPLARVILLE MS 39470



Melinda Smith Bowler
AUTHORIZED SIGNATURE

⑈ 165704 ⑈

DETACH THIS PORTION, RETAIN FOR YOUR RECORDS.

STATE OF MISSISSIPPI - PEARL RIVER COUNTY

BOARD OF SUPERVISORS - POPLARVILLE, MISSISSIPPI

Account	Check Date	Description	Invoice	Amount
010100900	8/13/2025	EARNEST MONEY FOR		25,000.00
010100900		2158280000002700		
010100900		2158280000002400		
010100900		2158330000000300		
			Total	25,000.00

MALCOLM PERRY
President, District Two
DONALD HART
Vice-President, District One
CRUZ RUSSELL
District Three



JASON SPENCE
District Four
BRYCE LOTT
District Five
MELINDA BOWMAN
Clerk of Board

BOARD OF SUPERVISORS
PEARL RIVER COUNTY
P.O. BOX 569
POPLARVILLE, MS 39470
(601) 403-2300
ADRAIN LUMPKIN, JR.
County Administrator

NOTICE OF SUPERVISOR'S MEETING

You are hereby notified
Pursuant to
THE MISSISSIPPI OPEN MEETING LAW
that the next meeting of the
Board of Supervisors of Pearl River County, Mississippi,
will be held on Wednesday, August 20, 2025 at 9:00 o'clock a.m.
in the Board of Supervisors Meeting Room
in the Board Room Building
at the Courthouse in Poplarville, Pearl River County, Mississippi

BOARD OF SUPERVISORS
PEARL RIVER COUNTY, MISSISSIPPI

By: 

Adrain Lumpkin, Jr., County Administrator