

An Expenditure and Revenue Review of the Rankin-Hinds Pearl River Flood and Drainage Control District, FY 2015 to FY 2024

A Report to the Mississippi Legislature
Report #716
January 6, 2025



PEER Committee

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The Committee assigns top priority to written requests from individual legislators and legislative committees. The Committee also considers PEER staff proposals and written requests from state officials and others.



Joint Legislative Committee on Performance Evaluation and Expenditure Review

PEER Committee

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January 6, 2025

Honorable Tate Reeves, Governor
Honorable Delbert Hosemann, Lieutenant Governor
Honorable Jason White, Speaker of the House
Members of the Mississippi State Legislature

On January 6, 2025, the PEER Committee authorized release of the report titled *An Expenditure and Revenue Review of the Rankin-Hinds Pearl River Flood and Drainage Control District, FY 2015 to FY 2024*.

Representatives

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This report does not recommend increased funding or additional staff.

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Table of Contents

Letter of Transmittal	i
List of Exhibits	iv
Report Highlights	v
Introduction	1
Authority, Scope, and Purpose	1
Method.....	1
Scope Limitation	1
Background	2
Role of the District.....	2
Role of the LeFleur Lakes Development Foundation.....	3
Synopsis of Flood Control Studies Considered Since 1979.....	4
Fiscal Overview of the District	6
Revenues from FY 2015 through FY 2024.....	6
District Funds Expended from FY 2015 through FY 2024.....	8
Engineering Contracts Pertaining to the Flood Risk Management Project.....	14
District Audits.....	16
Recommendations	17
Appendices	18
Appendix A: Description of Proposed Pearl River Flood Control Plans, 1984 to Present	18
Appendix B: Rankin-Hinds Pearl River Flood and Drainage Control District Profit and Loss, FY 2015 to FY 2024	22
Agency Response	25

List of Exhibits

Exhibit 1: Rankin-Hinds Pearl River Flood and Drainage Control District, Profit and Loss, FY 2015 to FY 2024	6
Exhibit 2: Income, by Source, for the Rankin-Hinds Pearl River Flood and Drainage Control District, FY 2015 to FY 2024	7
Exhibit 3: Expenses, by Category, for the Rankin-Hinds Pearl River Flood and Drainage Control District, FY 2015 to FY 2024	9
Exhibit 4: Rankin-Hinds Pearl River Flood and Drainage Control District's Expenses Pertaining to the Flood Risk Management Project, FY 2015 to FY 2024	12

CONCLUSION: The Rankin-Hinds Pearl River Flood and Drainage Control District (District) received \$9,907,790.01 in revenue and expended \$9,894,428.92 from FY 2015 to FY 2024, a difference of approximately \$13,000. More than 93% of its revenue comes from millage assessed on property within the District. District financial data from FY 2015 to FY 2024 shows that funds were used for the purposes of administration of a flood control district, upkeep of current levees and property, and pursuit of a flood control plan.



BACKGROUND

The District was established by order of the Rankin County Chancery Court on May 9, 1962. Responsible for flood control since its inception, the District took over the chief responsibility of planning and executing the Jackson metropolitan area's current flood control and risk management project in 2001.

At present, the District board's membership consists of seven members appointed from the municipalities and areas served by the District. This includes the mayors of Jackson, Flowood, Pearl, and Richland, appointees from the Hinds and Rankin counties' boards of supervisors, and one gubernatorial appointee.

During the 1960s, this board worked with the U. S. Army Corps of Engineers (Corps) to develop the system of levees that is present in Hinds and Rankin counties.

The District continues to work with the Corps to pursue a flood control plan for the Jackson metro area.

Appendix A, page 18, summarizes the proposed flood control plans since the 1979 flood.

District Revenue, FY 2015 to FY 2024

- From FY 2015 to FY 2024, the District generated \$9,907,790.01 in income.
- Millage accounts for more than 93% of District revenue. Assessed at a rate of 4.75 mils on property owners within the District boundary.
- The District also received a 2019 grant from the Mississippi Development Authority for \$300,000.

The Pearl River Vision Foundation, a private non-profit, funded additional scientific and engineering studies related to the District's pursuit of a flood control plan.

District Expenditures, FY 2015 to FY 2024

- The District expended \$9,894,428.92 over the ten-year-period from FY 2015 to FY 2024.
- Expenditures go toward administering the District, maintaining the District's existing flood control structures, and pursuing, as needed, additional flood control projects.
- The largest expenditure categories were as follows:
 - Flood risk management project – 43.26% or \$4,280,203.20;
 - Repairs to existing pumps and levees – 18.06% or \$1,787,192.41;
 - Payroll and benefits – 15.88% or \$1,571,380.01;
 - Includes 9 part-time maintenance staff;
 - Maintenance-related expenses – 7.07% or \$699,280.32;
 - Utilities – 4.88% or \$488,608.62; and,
 - Other professional fees – 4.83% or \$477,949.36;
 - Include legal and accounting fees related to District operations.
- Exhibit 3 on page 9 provides details of District expenses.
- Appendix B on page 22 provides the District's yearly revenue and expenses.

Flood Control Project Expenses, FY 2015 to FY 2024

Legal Fees – 52.79% or \$2,259,524.92

- Include project management fees.

Engineering fees – 43.97%, or \$1,882,157.28

- These primarily pertain to completing and revising the Feasibility Study/Economic Impact Statement.
- The District did not provide contracts for portions of work performed by select vendors.

Corps Technical Assistance Fees – 3.24% or \$138,521.00

Key Events

July 19, 2012 – The District and the Corps enter into a Section 211 Agreement to complete a Section 211 feasibility report to determine federal interest in Pearl River Watershed project.

- Per the Water Resource Development Act (WRDA) of 2007, a Section 211 Agreement authorizes the Corps to provide specialized or technical services for a local government entity.

June 22, 2022 – The District releases its Section 211 Draft Feasibility Study/Economic Impact Statement.

June 2024 – The Corps releases its Draft Environmental Impact Statement (EIS) evaluating the District’s alternatives but also added its own alternatives.

Authorized Funding to Implement Flood Control Project under WRDA

Section 3104 of WRDA authorizes the Assistant Secretary of the Army for Civil Works to choose a flood damage reduction project for the Mississippi Pearl River Basin at a total cost of \$205,800,000 (based on 2007 dollars), with an estimated federal cost of \$133,770,000 and an estimated non-federal cost of \$72,030,000. Adjusted for inflation for FY 2024:

- the total updated authorized project cost is \$370,495,000; and,
- the maximum project cost limit imposed by Section 902 of the WRDA 1986 is \$440,103,000.

The 2024 cost of \$370.5 million would result in a 35% local share of \$130 million and a 65% federal share of \$240 million.



RECOMMENDATIONS

1. Given the impact on the Jackson metropolitan area and the likelihood any approved Pearl River flood control plan may need state and federal support, the District should update the Legislature and Governor as to any significant changes. As part of the 2010 report, PEER recommended the District report actions taken or progress toward completion of a comprehensive flood control program for the Jackson metropolitan area.
2. The District should consider hiring a record keeper or bookkeeper to better maintain District records, including contracts, purchase orders, professional service agreements, and invoices. The District has not had a full-time superintendent since October 1, 2022, and only recently decided to bring its accounting function in-house on a part-time basis.

An Expenditure and Revenue Review of the Rankin-Hinds Pearl River Flood and Drainage Control District, FY 2015 to FY 2024

Introduction

Authority, Scope, and Purpose

The PEER Committee authorized an expenditure and revenue review of the Rankin-Hinds Pearl River Flood and Drainage Control District (District) for fiscal years 2015 to 2024.¹ The Committee acted in accordance with the MISS. CODE ANN. Section 5-3-51 (1972) et seq. The review is a follow-up to PEER's 2010 expenditure review of the District for fiscal years 2001 to 2010.²

Specifically, this report addresses the following for FY 2015 through FY 2024:

- the use of funds by the District;
- contracts entered into by the District; and,
- deliverables achieved using these funds.

Method

To conduct this analysis, PEER:

- reviewed District revenues, by revenue category;
- reviewed District expenditures, by expenditure category;
- reviewed the District's General Ledger transaction detail of all accounts;
- examined District audit reports; and,
- examined professional services agreements the District entered into.

Scope Limitation

When reviewing flood control expenditures, PEER did not determine whether services were obtained at the lowest and best price. This report neither renders an opinion as to the environmental, economic, or hydraulic feasibility of any project discussed nor offers a preference for any flood control proposal mentioned.

¹ The District's fiscal years are from October 1 to September 30.

² PEER Report #545 released on December 14, 2010.

Background

This chapter discusses:

- the role of the District;
- the role of the LeFleur Lakes Development Foundation; and,
- a brief synopsis of flood control studies considered since 1979.

Role of the District

Responsible for flood control since its inception in the 1960s, the District took over the chief responsibility of planning and executing the Jackson metropolitan area's current flood control and risk management project in 2001. At present, the District board's membership consists of seven members appointed from the municipalities and areas served by the District, including the mayors of Jackson, Flowood, Pearl, and Richland, appointees from the Hinds and Rankin counties' boards of supervisors, and one gubernatorial appointee.

Funded by local ad valorem taxes and governed by a board primarily composed of local officials, PEER considers the District an entity of local government.

In 1962, the Legislature enacted Chapter 226, *Laws of 1962*, known as the Urban Flood and Drainage Control Law. Codified as MISS. CODE ANN. Section 51-35-301 (1972) to provide for the creation of flood and drainage control districts, this act established a procedure by which counties and municipalities could join and seek an order in chancery

court establishing such a district. These districts have the authority to issue bonds for improvements and to levy ad valorem taxes to generate revenues for operations.

While the law authorizing the creation of the District refers to such districts as "state agencies," PEER notes that the District lacks certain attributes commonly associated with state agencies. The District is not subject to the appropriations and budgetary oversight processes of the Legislature or the Department of Finance and Administration.³

Further, the District appears to fit within the definition of a political subdivision for purposes of MISS. CODE ANN. Section 11-46-1 (1972) et seq., for purposes of immunity and tort claims issues because its area of service and responsibility is not statewide.

Finally, the District operates wholly from millage generated by property owners who live within its boundaries. While admittedly the use of the term "state agency" in the statute creates some confusion, it appears that the District has more in common with the political

District revenues come almost entirely from millage from Rankin and Hinds counties.

³ See MISS. CODE ANN. Sections 27-103-101 (1972) et seq., MISS. CODE ANN. Section 27-104-1 generally, and Sections 27-103-103 and 27-104-13, specifically.

subdivisions of local government than a state agency. Consequently, this report will refer to the District as an entity of local government.

Composition and Role of the Board

The District was established by order of the Rankin County Chancery Court on May 9, 1962. At present, the District board's membership consists of seven members appointed from the municipalities and areas served by the District, including the mayors of Jackson, Flowood, Pearl, and Richland, appointees from the Hinds and Rankin counties' boards of supervisors, and a gubernatorial appointee.

During the 1960s, this board worked with the U. S. Army Corps of Engineers (Corps) to develop the system of levees that is present in Hinds and Rankin counties. In recent years, the District has taken the lead in working with the Corps for the development of comprehensive flood control measures for the Jackson metropolitan area.

Role of the LeFleur Lakes Development Foundation

The LeFleur Lakes Development Foundation was created by the District as a non-profit organization for the purpose of evaluating economic development opportunities and serving as a mechanism for obtaining grant funding the District would not be eligible for as a government entity. During the review period, the Foundation received \$0 in funding and expended \$0, in part because the District had not sought funding through the Foundation due to the status of the flood control project.

The Foundation's board is comprised of the same members as the District's board, and they hold meetings simultaneously.

The LeFleur Lakes Development Foundation (Foundation) was created on March 9, 2005,⁴ by the District as a non-profit organization for the purpose of evaluating economic development opportunities associated with flood control alternatives for the Jackson metropolitan area. At the time the District established the Foundation, the District sought to

pursue specific federal Community Development Block Grant dollars or Housing and Urban Development dollars that the district as a government entity was ineligible to apply for.

Because the LeFleur Lakes Development Foundation is a non-profit organization, it is eligible to apply for grants for which the district is ineligible. The Foundation received \$99,200 through the Housing and Urban Development Economic Development Initiative Grant for FY 2009, \$347,200 through the Housing and Urban Development Neighborhood Initiative Grant for FY 2009, and \$345,530 through the Small Business Association Congressional Mandated Award to be used toward the LeFleur Lakes Project for FY 2007.

Since then, the District has not used the Foundation as an avenue for obtaining additional funding. From FY 2015 to FY 2024, the Foundation received \$0 in funding and expended \$0. The District's board attorney stated the District had not sought funds through the Foundation due to the status of the flood control project, but that it remained an available option moving forward. Because the Foundation has not received or expended money during the period from FY 2015 to FY 2024, PEER did not audit the Foundation in this report.

⁴ Date in which Article of Incorporation for the Foundation was filed with the Secretary of State.

To maintain the Foundation’s operating status, the Foundation’s board meetings are held concurrently with the District’s board meetings. Given the Foundation’s board membership is the same as the District’s board, this requires no additional expense.

Synopsis of Flood Control Studies Considered Since 1979

Since the flood of 1979, multiple major flood control plans have been proposed by the Corps, the Pearl River Basin Development District, and/or the District. Each plan offers different benefits and comes with distinctive costs and consequences.

As a result of a powerful storm system that dropped torrents of rain over the Pearl River region of Mississippi between April 11 and April 13, 1979, the Pearl River flooded, cresting at 43.25 feet on Tuesday, April 17, 1979, more than twenty-five feet above its eighteen-foot flood stage. By then, 6,500 people in the Jackson area had been left homeless. In total, the flooding was credited for more than \$500,000,000⁵ worth of damage to businesses, residences, and public buildings. Pearl River flooding continued southward, flooding Georgetown, Monticello, and Columbia.

By Friday, April 13, 1979, floodwaters from the Pearl River were filling the Ross Barnett Reservoir at a rate of 130,000 cubic feet per second. The Ross Barnett Reservoir dam, which could release water at a maximum rate of 180,000 cubic feet per second, released the Pearl River waters at a rate of from 100,000 to 125,000 cubic feet of water per second between Friday, April 13, and Tuesday, April 17, 1979.

Following the flood, it became apparent that flood control measures that had been taken in the 1960s to develop levees in several places along the Pearl River in Hinds and Rankin counties had been inadequate to meet the record amounts of water that descended upon the area in the spring of 1979. While some changes were made to the existing levee system following the flood, several serious efforts of comprehensive flood control have been considered since the 1979 flood.

More recent Pearl River flooding in 2020 and 2022 impacted Jackson’s water system and caused significant flooding in Jackson’s Canton Mart neighborhood in northeast Jackson among other areas.

Since 1979, multiple federal, state, and local entities have been involved in working to develop a comprehensive flood control plan for the Jackson metropolitan area. These entities include the Corps, the Pearl River Basin Development District,⁶ the Pearl River Water Valley Supply District, the Rankin-Hinds Pearl River Flood and Drainage Control District, Mississippi’s Congressional delegation, local governments representing the affected counties and municipalities, and the non-profit Pearl River Vision Foundation.

Appendix A on page 18 summarizes the proposed flood control plans since the 1979 flood.

Authorized Funding under the Water Resource Development Act of 2007

Section 3104 of the Water Resource Development Act (WRDA) of 2007 authorizes the Assistant Secretary of the Army for Civil Works, Department of the Army, to choose a flood damage reduction

⁵ \$2,100,000,000 in 2024 dollars.

⁶ Officially ceased operations June 30, 2018.

project for the Mississippi Pearl River Basin at a total cost of \$205,800,000 (based on 2007 dollars), with an estimated federal cost of \$133,770,000 and an estimated non-federal cost of \$72,030,000.

Adjusted for inflation, the total updated authorized project cost is \$370,495,000,⁷ and the maximum project cost limit imposed by Section 902 of the WRDA of 1986, recalculated for FY 2024, is \$440,103,000.⁸

Efforts to Report to the Legislature

In view of the complex regulatory environment, as well as the likely need for future legislation on the subject of flood control district authority, PEER recommended as part of the 2010 PEER report that the District report by December 31 of each year to the Secretary of the Senate, the Clerk of the House, and PEER on any actions it has taken or progress toward completion of a comprehensive flood control program for the Jackson metropolitan area.

The District has not reported to the PEER Committee on any action(s) taken to date or progress made toward achieving an implementable flood control solution.

⁷ Recalculated for FY 2024 using the Civil Works Construction Cost Index System, which includes in it factors adjusting for FY 2023 inflation.

⁸ Section 902 Cost Limit.

Fiscal Overview of the District

This chapter discusses District:

- revenues from FY 2015 through FY 2024;
- funds expended from FY 2015 through FY 2024;
- engineering contracts pertaining to the flood control project; and,
- audits.

Revenues from FY 2015 through FY 2024

The District received \$9,907,790.01 in revenue from FY 2015 to FY 2024. More than 93% of District revenue comes from millage assessed on property within the District. The District also received a \$300,000 grant from the Mississippi Development Authority in FY 2019 and generates revenue from advertising leases.

From FY 2015 to FY 2024, the District generated \$9,907,790.01 in income while expending \$9,894,428.92. Exhibit 1 on page 6 shows comprehensive financial totals for the District from FY 2015 to FY 2024. See Appendix B on page 22 for a detailed year-by-year breakdown of financial information.

Exhibit 1: Rankin-Hinds Pearl River Flood and Drainage Control District, Profit and Loss, FY 2015 to FY 2024

Total Income	\$9,907,790.01
(-) Total Expenses	\$9,894,428.92
Net Income	\$13,361.09

SOURCE: PEER analysis of Rankin-Hinds Pearl River Flood and Drainage Control District General Ledger, FY 2015 to FY 2024.

District Revenue

Revenues for the District come almost entirely from millage from Rankin and Hinds counties. Additional revenue of \$300,000 came from a 2019 Mississippi Development Authority (MDA) grant for the purpose of

District revenues come almost entirely from millage from Rankin and Hinds counties. The current assessed millage rate is 4.75 mils.

completing a final Feasibility Study/Environmental Impact Statement (FS/EIS) for the Metropolitan Jackson Flood Control Project.⁹ Exhibit 2 on page 7 shows the sources of the District’s revenue from FY 2015 to FY 2024.

Exhibit 2: Income, by Source, for the Rankin-Hinds Pearl River Flood and Drainage Control District, FY 2015 to FY 2024

Source of Income	Income Amount (\$)	Percent of Total Income (%)
Ordinary Income		
Grant Income	300,000.00	3.03%
Hinds County Millage	631,279.71	6.37%
Rankin County Millage	8,614,697.94	86.95%
Permit Fee	9,550.00	0.09%
Flood Risk Management Project Income - Interest on Checking	865.28	0.01%
Flood Risk Management Project Income - Hinds County	65,730.55	0.66%
Flood Risk Management Project Income - Rankin County	5,697.85	0.06%
Total Ordinary Income	\$9,627,821.33	97.17%
Other Income		
Interest Income	3,157.63	0.03%
Leasing Income	89,145.67	0.90%
Other Income ¹	187,665.68	1.90%
Total Other Income	\$279,968.88	2.83%
Total Income	\$9,907,790.21	100.00%

¹ Includes reimbursement of Corps assistance funds, insurance payment related to the levee pumps, Rankin-County Co-Op patronage dividends, and deferred revenue from the sale of land.

NOTE: Property owners located within the boundaries of the District pay the same millage rate to support the operations and maintenance of the District. However, because Rankin County has more taxable property located within the District’s boundaries (especially since the state-owned Mississippi State Fairgrounds Complex located in Hinds County’s share of the District is tax-exempt), Rankin County property owners collectively generate 13 times more millage revenue than Hinds County property owners.

SOURCE: PEER analysis of Rankin-Hinds Pearl River Flood and Drainage Control District General Ledger, FY 2015 to FY 2024.

⁹ According to the award letter, MDA required the district to provide MDA with a copy of the study upon completion (or risk grant funds being returned to the state) and to maintain accurate financial records to be inspected by MDA upon completion.

The current assessed millage rate is 4.75 mills. Per MISS. CODE ANN. Section 51-35-333 (1972), the District must vote annually to set the millage rate. The District's board voted annually to maintain the existing rate during the period covered by this review.

The District's millage revenue from Rankin County increased from \$745,575.34 in FY 2015 to \$1,095,561.19 in FY 2024. As a result:

- Rankin County's proportion of millage revenue accounted for 60.32% of the District's total revenue collected from FY 2001 to FY 2010.
- Rankin County's proportion of millage revenue accounted for 86.95% of the District's total revenue collected from FY 2015 to FY 2024.

Over the ten-year-period FY 2015 to FY 2024, tax revenue from Hinds County averaged \$63,127.97.

A map of the District shows the District covers more land in Rankin County—land that has increased in value and development over the last ten years. A portion of the land in Hinds County includes state property, which is exempt from property taxes.

The District generated \$89,145.57 in leasing income from FY 2015 to FY 2024 through leasing advertising signage space. This was a 46% decline from the \$164,929 in leasing revenue the District earned from FY 2001 to FY 2010.

District Funds Expended from FY 2015 through FY 2024

The District expended \$9,894,428.92 from FY 2015 to FY 2024. District financial data from FY 2015 to FY 2024 shows that funds were used for the purposes of administration of a flood control district, upkeep of current levees and property, and pursuit of a flood control plan.

The District expended \$9,894,428.92 over the ten-year period from FY 2015 to FY 2024. District financial data examined during this time shows that funds were used to administer a flood control district, upkeep the District's current levee system and property, and pursue a flood control plan.

The majority of District expenses may be attributed to efforts to implement a flood risk management project, payroll expenses, and costs associated with repairs and maintenance related to maintaining the District's current pump and levee system.

Exhibit 3 on page 9 presents combined expense totals from the District for FY 2015 to FY 2024. The four largest expenditure categories include costs for the flood risk management project (43.26%), repair costs (18.06%), payroll and benefits costs (15.88%), and maintenance costs (7.07%).

The detailed financial data in Appendix B on page 22 shows year-to-year variances in expenditures.

Exhibit 3: Expenses, by Category, for the Rankin-Hinds Pearl River Flood and Drainage Control District, FY 2015 to FY 2024

Expense Category	Amount Expended (\$)	Percentage of Total Expenses (%)
Bank Service Charges	1,857.42	0.02%
Capital Outlay	172,055.26	1.74%
Depreciation Expenses	68,129.66	0.69%
Director’s Fees (i.e. payments made to Board members)	24,600.00	0.25%
Dues and Memberships	1,500.00	0.02%
Insurance	258,843.49	2.62%
Flood Risk Management Project (see Exhibit 4 on page 12)	4,280,203.20	43.26%
MDA Grant – Engineering Fees	300,000.00	3.03%
Engineering Fees	1,582,157.28	15.99%
Legal Fees ¹	2,259,524.92	22.84%
Corps Assistance Fees	138,521.00	1.40%
Maintenance-Related Expenses	699,280.32	7.07%
Fuel	116,840.72	1.18%
Machine Hire	394,262.50	3.98%
Maintenance Supplies	106,401.06	1.08%
Sand and Gravel	81,776.04	0.83%
Miscellaneous (Includes Other)	1,868.96	0.02%
Payroll with Benefits and Taxes	1,571,380.01	15.88%
Payroll Expenses	1,468,259.23	14.84%
Payroll Taxes	103,120.78	1.04%
PERS Pension Expense	28,720.81	0.29%
Postage and Delivery	2,506.00	0.03%
Professional Fees	477,949.36	4.83%
Engineering Fees	0.00	0.00%
Legal Fees	182,762.78	1.85%
Accounting	279,125.28	2.82%
Other Professional Fees	16,061.30	0.16%
Repairs	1,787,192.41	18.06%
General Repairs	127,060.65	1.28%
Pump Station Repairs	197,274.06	1.99%
Levee Repairs	584,551.31	5.91%
Equipment Repairs	626,816.39	6.34%
Clearing Project (one-time project in FY 2016)	251,490.00	2.54%
Telephone	23,629.80	0.24%
Travel Expenses	12,103.60	0.12%
Utilities	482,608.62	4.88%
Total Expenses	\$9,894,428.92	100.00%

¹ Includes project management fees.

SOURCE: PEER analysis of Rankin-Hinds Pearl River Flood and Drainage Control District General Ledger, FY 2015 to FY 2024.

Payroll Expenses

As shown in Exhibit 3, the District expended \$1,571,380.01 on payroll, including benefits and taxes. The district employs 0 full-time staff. The district employs 10 part-time employees, including:

- one accountant/bookkeeper; and,
- nine maintenance staff.

The District's maintenance staff is comprised of seven City of Flowood employees who work part-time for the District as needed maintaining the levees and the District's eight pumps. The District employs two additional part-time, non-PERS-covered employees to operate the pumps during the day.

The District employed one salaried-level employee—a superintendent—through FY 2021. Due to the superintendent's declining health, the District opted to divide the role in two, hiring a part-time maintenance supervisor to oversee district maintenance in FY 2022 and transitioning the role of project manager for the flood control project to the board attorney.

Expenses for Professional Services

The District contracts for legal services, engineering services, and accounting services. As shown in Exhibit 3, the district expended \$477,949.36 for professional fees, including:

- \$182,762.78 for Watkins and Eager legal fees associated with administering the district or providing legal services;
- \$279,125.28 to contract out accounting services and for the District's annual audit;¹⁰ and,
- \$16,061.30 for other professional service fees (e.g., consulting, towing, appraisals).

Watkins and Eager staff serve as the board attorney for the District. The board attorney provides administrative and legal services at a rate of \$215 per hour, an increase from the \$195 per hour rate in effect prior to December 6, 2021.

Other costs for professional services are assigned to the flood risk management project, including all engineering costs.

Maintenance- and Repair-related Expenses

The District's maintenance crew maintains the District's levees and the eight pumps that are part of the levee system. In the event the pumps break or the levees need repair, the District generally enters an emergency contract for the specific labor necessary to make the repair (e.g., machinist) unless the work can be done in-house by the District's maintenance crew. If the latter, the District maintenance staff may procure any parts or rent any equipment that may be needed.

The District incurred \$699,280.32 in maintenance-related expenses from FY 2015 to FY 2024, including:

- \$394,262.50 for machine hire to rent equipment;

¹⁰ The District's previous contract for accounting services ended on September 30, 2024. The City of Flowood City Clerk has since been hired on a part-time basis as the District's accountant.

- \$116,840.72 for fuel;
- \$106,401.06 for maintenance supplies; and,
- \$81,776.04 for sand and gravel.

The District maintenance crew is also responsible for maintaining the District grounds, including cutting grass and removing unwanted growth along the levees. According to the District’s maintenance supervisor, the District owns two Kubota tractors and two Kubota bush hogs as well as two smaller tractors to operate spray rigs.

Additionally, the District incurred \$1,787,192.41 in repair-related expenses from FY 2015 to FY 2024. As shown in Exhibit 3, this includes:

- \$127,060.65 for general repairs including \$60,613.44 with Taylor Power Systems Inc., for maintenance and/or repairs to the generators for the levee pump system;
- \$197,274.06 for pump station repairs, including \$124,889.95 in electrical costs related to modification or repairs to the pump station;
- \$584,551.31 for repairs to the levees;
- \$626,816.39 for equipment repairs; and,
- \$251,490.00 for a clearing project.

Due to the age of the pumps (1960s), the District primarily contracts with Mason & Overstreet Welding and Machine Works, Inc., (Mason & Overstreet) to repair the pumps—particularly making specialized parts. The District paid Mason & Overstreet \$245,938.22 for pump station equipment repair from FY 2015 to FY 2024. The District paid Hemphill Construction \$570,455.24 for levee repairs, including one payment for \$359,971.50 in FY 2015 to make repairs to the levee due to erosion.

Equipment repair costs include \$322,522.49 paid to Deviney Equipment—the authorized Kubota dealer—to repair and maintain the district’s two Kubota tractors and two Kubota bush hogs. The District maintenance supervisor expects to replace one 15-foot bushhog within one to two years at a current estimated replacement cost of approximately \$32,000. The District maintenance supervisor expects to replace both larger Kubota bushhog tractors in the next one to five years at a current estimated replacement value of approximately \$80,000 each. Both Kubota tractors are approximately ten years old with an estimated typical life cycle of 10 to 15 years.

The District also expended \$251,490 for a clearing project in FY 2016, including \$239,490 paid to Looks Great Services of Mississippi, Inc.

Utility Expenses

The District incurred \$482,608.62 in utility-related expenses from FY 2015 to FY 2024, including \$470,422.90 in electricity expenses primarily related to operating the District’s eight flood control pumps. Electricity expenses typically range from \$20,000 to \$40,000 per year (depending on electricity costs and flooding). Due to flooding along the Pearl River, electricity expenses increased to approximately \$70,000 in FY 2019 and FY 2022 and approximately \$100,000 in FY 2020.

Pearl River flooding in FY 2019, FY 2020, and FY 2022 increased District utility costs by a combined \$130,000 due to increased pump workload.

Flood Risk Management Project Expenses

The District expended \$4,280,203.20 for legal and engineering fees from FY 2015 to FY 2024 toward pursuing a Pearl River flood control project for the Jackson metro area. Exhibit 4 on page 12 presents a breakdown of flood control project expenses.

Exhibit 4: Rankin-Hinds Pearl River Flood and Drainage Control District's Expenses Pertaining to the Flood Risk Management Project, FY 2015 to FY 2024

Expense Category	Amount Expended (\$)	Percentage of Total Expenses (%)
Legal Fees¹		
Watkins and Eager ²	2,046,491.71	47.81%
Taft Stettinius & Hollister LLP	213,033.21	4.98%
Total Legal Fees	\$2,259,524.92	52.79%
Engineering Fees pertaining to MDA Grant		
AJA Management Technical Services, Inc.	26,705.00	0.62%
Headwaters, Inc.	82,682.50	1.93%
Mendrop Engineering Resources	114,040.00	2.67%
Mississippi Engineering Group, Inc.	45,247.50	1.06%
SOL Engineering Services, LLC	31,325.00	0.73%
Total Engineering Fees pertaining to MDA Grant	\$300,000	7.01%
Other Engineering Fees³		
AJA Management Technical Services, Inc.	18,913.97	0.44%
Engineering Service	287,907.71	6.72%
Headwaters, Inc.	181,138.28	4.23%
Mendrop Engineering Resources	278,982.42	6.52%
Mississippi Engineering Group, Inc.	654,727.20	15.30%
Waggoner Engineering Inc.	70,989.70	1.66%
SOL Engineering Services, LLC	5,175.00	0.12%
Battelle Memorial Institute – MS Flood Damage Reduction Study	84,323.00	1.97%
Total Other Engineering Fees	\$1,582,157.28	36.96%
Corp of Engineers Technical Assistance Fees	\$138,521	3.24%
Total	\$4,280,203.20	100.00%

¹ Includes project management fees paid to Watkins and Eager.

² Includes Watkins and Eager fees specifically coded under code 6700 "LeFleur Lakes Project" only.

³ Includes engineering fees under code 6700 "LeFleur Lakes Project" as well as engineering expenses under professional services.

SOURCE: PEER analysis of Rankin-Hinds Pearl River Flood and Drainage Control District General Ledger, FY 2015 to FY 2024.

Legal Fees

The District paid Watkins and Eager \$2,046,491.71, or 47.81% of flood control project costs from FY 2015 to FY 2024. The District paid for legal services, including project management services, for the flood control project at the same rate the District paid for legal and administrative services (i.e., \$195 per hour until December 2021, when it raised to \$215 per hour).

Legal expenses pertaining to consulting and advisory services paid to Taft Stettinius & Hollister LLP (Taft) account for \$213,033.21, or 4.98% of project costs. These costs occurred in FY 2023 and FY 2024 only. Per the terms of the professional services agreement, the District paid Taft a fee of \$10,000 per month.

Although the District's board accountant included the costs under legal fees, the District's attorney stated the Taft professional services agreement was for consulting and advisory services related to timing, regulatory, and other issues associated with trying to move the flood risk management project through the Corps review and approval process and reviews of other federal entities. This included necessary timing regarding any efforts to obtain funding or authorization through Congress.

Engineering Fees

The District's engineering fees totaled \$1,882,157.28, or 43.97% of costs pertaining to the flood control project from FY 2015 to FY 2024. This includes \$300,000 in costs covered by a Mississippi Development Authority (MDA) 2019 grant, although accounted for separately in the District's General Ledger. The District contracted with eight engineering firms as part of the flood control project.

Corps of Engineers Technical Assistance

FS/EIS stands for Feasibility Study/Environmental Impact Statement.

This includes \$138,521 paid to the Corps from FY 2017 to FY 2018 to provide technical assistance throughout the Corps' FS/EIS process. Under the FS/EIS agreement, the Corps is available to advise the District on regulatory requirements, compliance, next steps,

and issues related to the District's responsibilities pertaining to conducting the FS/EIS. The total fee is based on an hourly rate for the Corps providing such assistance. In FY 2024, the Corps returned \$19,181.80 in excess funds related to the FS/EIS¹¹ (i.e., costs for Corps services the District initially was billed for but did not utilize).

Additional Support Provided by the Pearl River Vision Foundation

On June 21, 2011, the District entered into an agreement with the non-profit Pearl River Vision Foundation¹² (PRV) to provide—at no cost to the District—engineering, scientific, and other consulting services to assist the District. In connection with these activities, PRV agreed to undertake preliminary analyses of hydraulics, sediment, environmental impacts, economic impacts, and utility relocation. Based on a review of the District's audits and General Ledger, PEER determined the PRV subsidized expenses for work

¹¹ The check was dated September 11, 2023, but it was accrued to the district's financial statements in FY 2024.

¹² Originally named The Two Lakes for Mississippi Foundation, prior to changing its name following the District's vote in favor of "lower lake" or "one lake" as the locally preferred plan.

related to completing the flood risk management project environment impact statement studies in the following years:

- FY 2014 – \$626,239;
- FY 2016 – \$29,551; and,
- FY 2020 – \$48,419.

In return, the District agreed to share reports, studies, site characterizations, drawings, regulatory orders and similar information in its or its contractor's possession.

Engineering Contracts Pertaining to the Flood Risk Management Project

The District expended \$1,882,157.28 to procure engineering services from eight engineering firms from FY 2015 to FY 2024 for work related to the flood risk management project. Most of the work pertained to completing and revising/updating the feasibility study/economic impact statement. The District did not provide professional service agreements pertaining to the Mississippi Engineering Group work performed in FY 2017 and FY 2018, portions of later work performed by Headwaters and Mendrop, or work performed by Engineering Service or Battelle.

During the period FY 2015 to FY 2024, the District utilized eight engineering firms:

- Mississippi Engineering Group, Inc. (MSEG);
- AJA Management Technical Services, Inc. (AJA);
- Waggoner Engineering, Inc. (Waggoner);
- Headwaters, Inc.;
- Mendrop Engineering Resources (Mendrop);
- SOL Engineering Services, LLC, (SOL);
- Engineering Service; and,
- Battelle Memorial Institute.

MSEG, AJA, and Waggoner are affiliated entities, but the District's accounting firm paid them as separate entities.

MSEG 2018 Agreement

The District entered a professional services agreement with MSEG on December 1, 2018, for an estimated cost of \$148,093. Additional services were to be paid for based on the hourly rate set forth in the contract. The agreement was set to continue, unless terminated. Given such, PEER assumes the agreement to be in effect for the maximum four years allowed by state law (i.e., through December 1, 2022).

The District paid MSEG \$161,003.32 for the period FY 2019 to FY 2020. Additionally, the District paid MSEG \$55,507.08 for engineering work related to the flood control project in FY 2021. Given

the terms of the 2018 agreement and interviews with the District board attorney, PEER considers this amount to fall under the 2018 MSEG agreement.

The District additionally paid AJA \$27,871.12 for engineering work related to the flood control project. Absent a separate agreement and considering the relationship between MSEG and AJA, PEER considers this amount to fall under the 2018 MSEG agreement.

MSEG 2023 Agreement

The District entered a professional services agreement with MSEG-AJA, LLC, on July 1, 2023. The specific tasks and costs were not specified in the contract. Instead, the agreement states the billing rates will be submitted with each task order. The agreement was set to expire July 1, 2024, unless renewed. The District paid MSEG \$222,527.32 for the period FY 2024.

The District additionally paid AJA \$17,747.85 and Waggoner Engineering \$46,497.50 for engineering work related to the flood control project. Absent a separate agreement, PEER considers this amount to fall under the 2023 MSEG-AJA agreement.

Mendrop Engineering Resources 2019 Agreement

The District entered a professional services agreement with Mendrop Engineering Resources on May 14, 2019, for \$136,570 for engineering services pertaining to completing the final FS/EIS for the flood control project. The agreement was set to expire December 31, 2019. The District paid Mendrop \$166,172.50 for the period FY 2019 to FY 2020.

Headwaters 2019 Agreement

The District entered a professional services agreement with Headwaters, Inc., on May 13, 2019, for \$131,700 for engineering services pertaining to completing the final FS/EIS for the flood control project. The agreement was set to expire December 31, 2019. The District paid Headwaters \$143,031.80 for the period FY 2019 to FY 2020.

SOL Engineering Services, LLC, 2019 Agreement

The District entered a professional services agreement with SOL on May 13, 2019, for \$35,000 for engineering services pertaining to completing the final FS/EIS for the flood control project. The District paid SOL \$31,325 in FY 2019 and \$5,175 in FY 2022.

Expenditures Lacking Professional Service Agreements

As part of the review process, PEER requested a copy of all contracts or professional service agreements the District entered between FY 2015 to FY 2024. The District did not provide professional service agreements pertaining to the following expenditures:

- \$287,907.71 paid to Engineering Service from FY 2015 to FY 2024;
- \$260,936.98 paid to MSEG for engineering work related to the flood control project from FY 2017 to FY 2018;
- \$84,393 paid to Battelle Memorial Institute to conduct a flood damage reduction study from FY 2019 to FY 2020;
- \$120,788.98 paid to Headwaters from FY 2022 to FY 2024;
- \$226,849.92 paid to Mendrop from FY 2022 to FY 2024; and,

- \$24,492.20 paid to Waggoner Engineering for engineering work related to the flood control project in FY 2023.

As noted previously, the District does not have any full-time staff. Additionally, until recently, the District contracted out its accounting functions and still contracts out its board attorney/legal function. The District recently hired the Flowood City Clerk as its new accountant (on a part-time basis) to replace the prior accounting firm. The District may benefit from hiring a record keeper/bookkeeper to maintain the District records, including contracts, purchase orders, professional service agreements, and invoices.

District Audits

Barlow, Walker, and Company, P.A., conducted audits for both the District (FY 2015 to FY 2023) and the Foundation (FY 2015 to FY 2023). All audits reviewed by the PEER Committee assert that financial information prepared by the District and the foundation was presented fairly in all material respects. The FY 2024 audit had not yet been conducted, given the fiscal year ended September 30.

Barlow, Walker, and Company, PLLC, Certified Public Accountants,¹³ served as the independent auditor for the District for the entirety of the periods reviewed. Audits from the years ended September 30, 2015, through September 30, 2023 (FY 2015 to FY 2023), each assert that the District's financial statements present fairly, in all material respects, the District's receipts, disbursements, and cash balances. Given the fiscal year ended September 30, 2024, the District's FY 2024 audit had not yet been conducted at the time of the PEER review.

There was no audit conducted for the LeFleur Lakes Development Foundation between the period FY 2015 and FY 2024. During the ten-year-period, the Foundation received \$0 in revenue and expended \$0.

¹³ The firm's name changed to Barlow and Company, PLLC, prior to conducting the FY 2017 audit.

Recommendations

1. **Given the impact on the Jackson metropolitan area and the likelihood any approved Pearl River flood control plan may need state and federal support, the District should update the Legislature and Governor as to any significant changes.** PEER previously recommended as part of the 2010 PEER reports that the Rankin-Hinds Pearl River Flood and Drainage Control District report by December 31 of each year to the Secretary of the Senate, the Clerk of the House, and the PEER Committee on any actions it has taken or progress toward completion of a comprehensive flood control program for the Jackson metropolitan area. The District has not reported to the PEER Committee action(s) taken or progress toward achieving an implementable flood control solution.
2. **The district should consider hiring a record keeper or bookkeeper to better maintain District records, including contracts, purchase orders, professional service agreements, invoices, etc.** The District has not had a full-time superintendent since October 1, 2022, and only recently decided to bring its accounting function in-house on a part-time basis.

Appendix A: Description of Proposed Pearl River Flood Control Plans, 1984 to Present

From 1984 to present, the following flood control plans for the Pearl River have been officially considered/reviewed by some combination of the U.S. Army Corps of Engineers, the Pearl River Basin Development District, and/or the Rankin-Hinds Pearl River Flood and Drainage Control District.

Flood Control Plan	Description of Proposed Plan
<p><i>Shoccoe Dry Dam</i> <i>(1984 – 1987)</i></p>	<p>A 38,850-acre dry lake in Leake, Madison, Rankin, and Scott counties.</p> <p>Created by building a dry dam 20 miles above the Ross Barnett Reservoir on the Pearl River at the confluence of Fannegusha Creek.</p> <p>Identified by the Corps as the most comprehensive flood control project in October 1984.</p> <p>The Mississippi House of Representatives defeated a bill authorizing the Pearl River Basin Development District to serve as the local sponsor for Shoccoe Dry Dam in 1987.</p>
<p><i>Comprehensive Levee Plan (National Economic Development Plan)¹</i> <i>(1996 – Present)</i></p>	<p>The addition of 21 miles of new levees along both sides of the Pearl River from Richland to the Ross Barnett Reservoir.</p> <p>Proposed by the Corps in both 1996 and 2007 but did not receive local support because the plan does not offer additional economic development opportunities and could cause increased flooding south of the Jackson area.</p> <p>Legislation enabling the Pearl River Basin Development District to serve as the local sponsor for the Comprehensive Levee Plan was defeated in both the 1995 and 1996 sessions of the Mississippi Legislature.</p>
<p><i>Two Lakes Plan</i> <i>(1996 – 2011)</i></p>	<p>Originally proposed by John McGowan in 1996 to provide both flood protection and economic development opportunities for the Jackson area.</p> <p>Two Lakes included the dredging and widening of the Pearl River channel between the Ross Barnett Reservoir and Richland plus the insertion of an upper weir to create a 4,500-acre upper lake and a lower weir to create a 500-acre lower lake.</p> <p>Included the development of a 600-plus-acre island for economic development purposes.</p>
<p><i>LeFleur Lakes Plan</i> <i>(2001 – 2007)</i></p>	<p>The Two Lakes Plan was adopted by the Rankin-Hinds Pearl River Flood and Drainage Control District and renamed the LeFleur Lakes Plan. The Rankin-Hinds Pearl River Flood and Drainage Control District presented the original LeFleur Lakes Plan to the Corps as the Locally Preferred Plan.</p>

<p>Modification A: LeFleur Lakes plus the Byram Lake</p>	<p>The Corps determined that the original LeFleur Lakes Plan did not provide adequate flood control protection during initial hydraulic investigations.</p>
<p>Modification B: LeFleur Lakes Plus Additional Levees</p>	<p>In 2007, despite being significantly modified in two different ways by the Corps (in consult with the District’s contract engineers) to provide adequate flood control protection, the LeFleur Lakes plan was still unable to meet the Corps’ standards for being economically or environmentally feasible.</p>
<p>Lower Lake Plan (2007 – 2012)</p>	<p>Introduced in 2007 after the LeFleur Lakes Plan failed to receive the Corps’ support.</p> <p>A combination of a Lower Lake from just south of I-20 to Lakeland Drive plus 21 miles of additional levees proposed by the Comprehensive Levee Plan.</p> <p>From an economic development perspective, the Lower Lake Plan offers two developable islands (combined 200 plus acres), developable shoreline, and an option to develop Town Creek.</p> <p>Considered the Locally Preferred Plan at the time of the 2024 Corps study because of its estimated lower cost (compared to Two Lakes or LeFleur Lakes) combined with its potential economic development opportunities and flood protection capabilities.</p>
<p>Summary of Plans Considered by Corps of Engineers as of June 2024 Draft Feasibility Study/Environmental Impact Statement ²</p>	
<p><i>In accordance with Section 3104 of the Water Resources Development Act (WRDA) 2007, the Assistant Secretary of the Army of Civil Works (ASA-CW) may construct the national economic development plan (NED), the locally preferred plan (LPP), or a Combination Thereof Alternative plan (CTO), provided that the project to be implemented provides the same or better flood risk reduction as the NED plan.</i></p>	
<p>Alternative A – Removal of structures within 500-year floodplain</p>	<p>Alternative A, a nonstructural plan, included the acquisition (buyout) of structures and then either relocation or demolition of that structure. The “buyout” allows for removing structures out of the 0.2% Annual Exceedance Probability (AEP) floodplain and acquiring the land upon which the structures reside. The total number of structures to be relocated would be more than 3,000, including residential structures, commercial structures, government and public buildings, schools, and hospitals. This does not include structures behind existing levees, although there is some probability that damage and risk in these areas would still exist.</p> <p>The District determined, and the Corps concurred, that the alternative was impractical due to the logistics and costs associated with implementation. Removal of all structures from the 500-year floodplain would remove significant components of the city’s economic infrastructure and was determined to be not economically justified.</p>

<p>Alternative A1 – Corps Refined Nonstructural Plan</p>	<p>Alternative A1 includes elevation of residential structures to the future 1% Annual Exceedance Probability (AEP) flood stage extending up to 13 feet above ground level, and floodproofing of nonresidential structures up to 3 feet above the ground level within the cumulative percent AEP floodplain.</p> <p>Participation in the non-structural plan would be on a voluntary basis by the individual property owners. This alternative would not require habitat mitigation, nor would it have any impacts on federally listed species.</p>
<p>Alternative A1 with Canton Club Levee</p>	<p>Alternative A1 was assessed as a standalone nonstructural plan and as a combination nonstructural plan with construction of the Canton Club Levee. The Canton Club Levee is a levee segment of approximately 1.5 miles proposed on the west bank of the Pearl River in northeast Jackson. This levee would provide additional flood risk reduction for approximately 100 acres of high density developed neighborhoods and reduce flood risk for over 250 homes.</p>
<p>Alternative B – Levee Plan – Upgrade Existing Levees and Build New Levees</p>	<p>This alternative is considered a levee plan consisting of upgrading existing levees, construction of additional earthen levee segments and/or floodwalls in unprotected areas, upgrading an existing non-federal levee into a federalized ring levee as well as the addition of pumps and gated structures.</p>
<p>Alternative C – Locally Preferred Plan at time of Section 211 Rankin-Hinds Draft Feasibility Report/Economic Impact Statement (June 22, 2022)</p>	<p>Modified flood risk management plan, including lake with smaller footprint and two natural islands (as opposed to man-made) that would not be available for development.</p> <p>Alternative C consists of clearing and expanding cross-sectional area of the river channel corridor to increase hydraulic conveyance, demolition of the existing weir near the J. H. Fewell WTP site, construction of a new weir with a low-flow gate structure further downstream to approximate river mile 284.3 to create a year-round recreational water body and provide an alternative raw water supply intake location should one be needed in the future, improvements to federal levees (excavated material plan), and upgrading an existing non-federal levee into a federalized ring levee around the Savanna Street Wastewater Treatment Plant (WWTP). Alternative C includes mitigation measures and several features required to avoid and/or minimize impacts to federally listed species.</p> <p>In 2024, the Corps modified the plan into Alternative D, retaining some of Alternative C’s features while attempting to address concerns regarding economic feasibility and environmental sustainability.</p>

<p>Alternative D – Modified Lower Lake with Weir – Current Locally Preferred Plan (post Corps study)</p>	<p>Alternative D consists of a potential combination of features, including:</p> <ul style="list-style-type: none"> • viable features from Alternative A1; • reduced excavation of the main channel; • federal levee improvements (excavated material plan); • construction of a new weir with a low-flow gate structure and fish ladder further downstream for future potential water supply while simultaneously creating an area of surface water for recreational opportunities; • utilization of the existing weir; • raising an existing non-federal ring levee (the Savanna Street WWTP Levee); • additional levee construction; • bridge countermeasures (a major evaluation will be a Pre-construction Engineering and Design [PED] effort); • features to avoid and/or minimize impacts to federally listed threatened, endangered, and protected species, and compensatory habitat mitigation; and, • a year-round recreational lake.
<p>Alternative E – Modified Lower Lake without Weir</p>	<p>Alternative E forgoes the weir, maintaining the Pearl River’s natural flow and reducing ecological impacts, making it a more environmentally sensitive option.</p>

¹ The federal government will provide funding equal to 65% of the cost of the National Economic Development (NED) Plan. Since the Comprehensive Levee Plan, which is currently the NED plan, is estimated to cost \$200 million, the federal government will pay \$135 million toward any Corps-approved flood control plan. Adjusted for inflation, the total updated authorized project cost is \$370,495,000 and the maximum project cost limit imposed by Section 902 of WRDA 1986, recalculated for FY 2024, is \$440,103,000.

² Draft report. Subject to change prior to final approval.

SOURCE: PEER Report # 545, Exhibit 1, dated December 14, 2010, and the June 2024 Pearl River Basin, Mississippi Federal Flood Risk Management Project Draft Environmental Impact Statement produced by the U. S. Army Corps of Engineers (Vicksburg District).

Appendix B: District Profit and Loss, FY 2015 to FY 2024¹

Income	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total
Ordinary Income											
Tax Revenue											
Hinds County Tax	\$ 71,082.84	\$ 72,160.42	\$ 75,527.40	\$ 87,049.77	\$ 80,033.18	\$ 86,273.46	\$ 15,503.36	\$ 85,481.48	\$ 34,390.81	\$ 23,776.99	\$ 631,279.71
Rankin County Tax		\$ 773,164.15	\$ 775,509.52	\$ 786,009.31	\$ 807,740.99	\$ 832,472.40	\$ 903,295.16	\$ 913,915.74	\$ 981,454.14	\$ 1,095,561.19	\$ 8,614,697.94
Total Tax Revenue	\$ 816,658.18	\$ 845,324.57	\$ 851,036.92	\$ 873,059.08	\$ 887,774.17	\$ 918,745.86	\$ 918,798.52	\$ 999,397.22	\$ 1,015,844.95	\$ 1,119,338.18	\$ 9,245,977.65
Flood Risk Management Project Income											
Hinds County	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,208.20	\$ 64,522.35	\$ -	\$ -	\$ -	\$ 65,730.55
Rankin County	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,697.85	\$ 5,697.85
Total Interest	\$ 31.30	\$ 31.34	\$ 108.50	\$ 119.73	\$ 119.77	\$ 115.25	\$ 108.34	\$ 84.88	\$ 72.98	\$ 73.19	\$ 865.28
Total Flood Risk Management Project Income	\$ 31.30	\$ 31.34	\$ 108.50	\$ 119.73	\$ 119.77	\$ 1,323.45	\$ 64,630.69	\$ 84.88	\$ 72.98	\$ 5,771.04	\$ 72,293.68
Permit Fee	\$ -	\$ -	\$ 1,200.00	\$ 300.00	\$ 1,900.00	\$ 2,400.00	\$ -	\$ 2,250.00	\$ 750.00	\$ 750.00	\$ 9,550.00
Intergovernmental Revenue (MDA Grant Funds)	\$ -	\$ -	\$ -	\$ -	\$ 300,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000.00
Total Ordinary Income	\$ 816,689.48	\$ 845,355.91	\$ 852,345.42	\$ 873,478.81	\$ 1,189,793.94	\$ 922,469.31	\$ 983,429.21	\$ 1,001,732.10	\$ 1,016,667.93	\$ 1,125,859.22	\$ 9,627,821.33
Plus: Other Income											
Leasing Income	\$ 10,787.50	\$ -	\$ 8,887.50	\$ 13,694.49	\$ 13,344.11	\$ 12,941.62	\$ 12,490.35	\$ 8,500.00	\$ 8,500.00	\$ -	\$ 89,145.57
Other Income	\$ 300.00	\$ 1,892.11	\$ -	\$ -	\$ 751.58	\$ 716.59	\$ 222.19	\$ 674.78	\$ 54,183.40	\$ 128,925.03	\$ 187,665.68
Interest Income with subs	\$ 324.30	\$ 292.62	\$ 289.28	\$ 245.30	\$ 192.76	\$ 178.59	\$ 261.26	\$ 405.36	\$ 488.68	\$ 479.48	\$ 3,157.63
Total Other Income	\$ 11,411.80	\$ 2,184.73	\$ 9,176.78	\$ 13,939.79	\$ 14,288.45	\$ 13,836.80	\$ 12,973.80	\$ 9,580.14	\$ 63,172.08	\$ 129,404.51	\$ 279,968.88
Total Income	\$ 828,101.28	\$ 847,540.64	\$ 861,522.20	\$ 887,418.60	\$ 1,204,082.39	\$ 936,306.11	\$ 996,403.01	\$ 1,011,312.24	\$ 1,079,840.01	\$ 1,255,263.73	\$ 9,907,790.21

Expenses	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total
General Expenses											
Director's Fees with subs	\$ 2,840.00	\$ 2,400.00	\$ 2,480.00	\$ 2,040.00	\$ 2,680.00	\$ 2,560.00	\$ 2,440.00	\$ 2,400.00	\$ 2,400.00	\$ 2,360.00	\$ 24,600.00
Payroll with Benefits and Taxes											
Payroll Expenses	\$ 114,184.73	\$ 127,924.09	\$ 140,218.46	\$ 165,019.94	\$ 162,359.56	\$ 188,224.34	\$ 138,355.62	\$ 68,769.79	\$ 177,610.04	\$ 185,592.66	\$ 1,468,259.23
Payroll Taxes	\$ 7,537.70	\$ 8,536.89	\$ 9,373.82	\$ 11,033.14	\$ 10,721.60	\$ 12,482.78	\$ 9,099.95	\$ 10,174.48	\$ 11,802.35	\$ 12,358.07	\$ 103,120.78
Total Payroll with Benefits and Taxes	\$ 121,722.43	\$ 136,460.98	\$ 149,592.28	\$ 176,053.08	\$ 173,081.16	\$ 200,707.12	\$ 147,455.57	\$ 78,944.27	\$ 189,412.39	\$ 197,950.73	\$ 1,571,380.01
Fuel	\$ 7,002.68	\$ 9,131.77	\$ 8,427.66	\$ 12,532.01	\$ 11,077.59	\$ 6,071.77	\$ 7,494.66	\$ 17,670.44	\$ 11,605.06	\$ 25,827.08	\$ 116,840.72
Maintenance Supplies	\$ 4,794.40	\$ 8,484.30	\$ 8,362.57	\$ 13,573.45	\$ 11,460.75	\$ 11,077.59	\$ 9,614.68	\$ 20,577.26	\$ 9,636.12	\$ 8,819.94	\$ 106,401.06
Sand & Gravel	\$ 11,293.75	\$ 1,267.50	\$ 6,970.00	\$ 400.00	\$ 18,050.00	\$ 4,000.00	\$ 10,220.00	\$ 8,950.00	\$ 12,137.21	\$ 8,487.58	\$ 81,776.04
Dues & Memberships	\$ -	\$ -	\$ -	\$ -	\$ 1,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500.00
Bank Service Charges	\$ 18.68	\$ -	\$ -	\$ -	\$ 441.95	\$ 347.75	\$ 240.50	\$ 275.95	\$ 263.85	\$ 267.49	\$ 1,856.17
Insurance											
Insurance	\$ -	\$ -	\$ -	\$ (2.87)	\$ -	\$ -	\$ -	\$ (142.00)	\$ -	\$ -	\$ (144.87)
Worker's Comp Insurance	\$ 2,655.34	\$ 2,955.04	\$ 2,281.33	\$ 3,858.71	\$ 7,226.21	\$ 4,415.66	\$ 4,473.96	\$ 2,932.30	\$ 3,360.66	\$ 3,746.83	\$ 37,906.04
Surety Bonds	\$ 250.00	\$ 600.00	\$ 650.00	\$ 474.98	\$ 399.96	\$ 399.96	\$ 399.96	\$ 300.00	\$ 311.64	\$ 915.26	\$ 4,701.76
General Liability Insurance	\$ 20,694.74	\$ 18,586.67	\$ 17,523.25	\$ 19,641.49	\$ 19,322.88	\$ 20,010.00	\$ 21,144.96	\$ 21,187.45	\$ 29,044.12	\$ 29,225.00	\$ 216,380.56
Total for Insurance	\$ 23,600.08	\$ 22,141.71	\$ 20,454.58	\$ 23,972.31	\$ 26,949.05	\$ 24,825.62	\$ 26,018.88	\$ 24,277.75	\$ 32,716.42	\$ 33,887.09	\$ 258,843.49
Machine Hire	\$ 38,998.85	\$ 39,872.36	\$ 18,073.47	\$ 15,224.15	\$ 21,588.34	\$ 31,389.45	\$ 7,053.11	\$ 58,223.14	\$ 76,126.29	\$ 87,713.34	\$ 394,262.50
Miscellaneous/Other Expenses	\$ 637.65	\$ 240.51	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 990.80	\$ -	\$ -	\$ 1,868.96
Postage and Delivery	\$ 146.00	\$ 164.00	\$ 198.00	\$ 198.00	\$ 214.00	\$ 234.00	\$ 322.00	\$ 322.00	\$ 354.00	\$ 354.00	\$ 2,506.00
Professional Fees with Subs											
Legal Fees											
Baker & Hostetler LLP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,000.00	\$ -	\$ -	\$ -	\$ 4,000.00
Watkins & Eager	\$ 20,500.24	\$ 33,480.50	\$ 18,569.66	\$ 12,144.77	\$ 8,435.13	\$ 10,319.84	\$ 9,998.71	\$ 25,281.08	\$ 12,977.75	\$ 27,055.10	\$ 178,762.78
Total for Legal Fees	\$ 20,500.24	\$ 33,480.50	\$ 18,569.66	\$ 12,144.77	\$ 8,435.13	\$ 10,319.84	\$ 13,998.71	\$ 25,281.08	\$ 12,977.75	\$ 27,055.10	\$ 182,762.78
Accounting Fees	\$ 24,200.00	\$ 24,800.00	\$ 29,050.00	\$ 26,400.00	\$ 28,506.75	\$ 29,018.53	\$ 29,775.00	\$ 27,300.00	\$ 32,400.00	\$ 27,675.00	\$ 279,125.28
Other Professional Fees											
First American Abstract Company	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 975.00	\$ -	\$ -	\$ -	\$ -	\$ 975.00
ACE Industries, Inc.	\$ 2,368.86	\$ -	\$ -	\$ 2,213.89	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,582.75
Collins & Null Appraisals, Inc.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,450.00	\$ -	\$ -	\$ 2,450.00
Hayles Towing & Recovery	\$ -	\$ -	\$ -	\$ 1,025.00	\$ -	\$ -	\$ -	\$ 300.00	\$ -	\$ -	\$ 1,325.00
JM Hughes Group LLC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,274.05	\$ 1,274.05

Expenses (continued)	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total
PPM Consultants, Inc.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,454.50	\$ 5,454.50
<u>Total for Other Professional Fees</u>	\$ 2,368.86	\$ -	\$ -	\$ 3,238.89	\$ -	\$ 975.00	\$ -	\$ 2,750.00	\$ -	\$ 6,728.55	\$ 16,061.30
Total for Professional Fees with Subs	\$ 47,069.10	\$ 58,280.50	\$ 47,619.66	\$ 41,783.66	\$ 36,941.88	\$ 40,313.37	\$ 43,773.71	\$ 55,331.08	\$ 45,377.75	\$ 61,458.65	\$ 477,949.36
Repairs with subs											
General Repairs											
Professional Glass, Inc.	\$ -	\$ -	\$ -	\$ -	\$ 160.50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 160.50
Bobby Johnson	\$ 1,800.00	\$ 4,510.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,310.00
Tru-amp Corp	\$ 4,250.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,250.00
Southern Tire Mart	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Joe Mcgee Construction Co. Inc.	\$ -	\$ -	\$ 15,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000.00
Willoughby Painting LLC	\$ -	\$ -	\$ 4,972.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,972.00
Thompson Pump & MFG Co. Inc.	\$ -	\$ 5,519.66	\$ -	\$ -	\$ 3,948.32	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,467.98
American Roofing & Construction Inc.	\$ -	\$ 13,025.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,025.00
Mike Prestage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,696.00	\$ -	\$ -	\$ -	\$ -	\$ 2,696.00
AJ Harris	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 750.00	\$ -	\$ -	\$ 750.00
Bishop's High Velocity Drain Service, Inc	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 280.00	\$ -	\$ -	\$ 280.00
Gunn Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500.00	\$ -	\$ -	\$ 2,500.00
Land Rite, LLC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,780.00	\$ -	\$ -	\$ 6,780.00
Taylor Sudden Service Inc. (aka, Taylor Power Systems or Sudden Service)	\$ -	\$ 239.62	\$ 607.23	\$ 8,689.11	\$ 6,673.25	\$ 6,567.83	\$ 265.21	\$ 11,970.98	\$ 11,044.94	\$ 14,555.27	\$ 49,603.71
<u>Rochelle Roundtree</u>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 255.73	\$ 255.73
<u>Total for General Repairs</u>	\$ 6,050.00	\$ 23,294.28	\$ 20,579.23	\$ 8,689.11	\$ 10,782.07	\$ 9,263.83	\$ 265.21	\$ 22,280.98	\$ 11,044.94	\$ 14,811.00	\$ 127,060.65
Pump Station Repairs											
Mason & Overstreet Inc	\$ 3,930.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,930.00
Murray Mud-Jacking Service Inc	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000.00	\$ -	\$ -	\$ 3,000.00
B & B Electrical & Utility Contractors	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,957.65	\$ -	\$ 9,957.65
Fluid Process & Pumps, LLC	\$ -	\$ 7,486.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,486.00
Hemphill Construction Inc	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,085.42	\$ -	\$ -	\$ -	\$ -	\$ 30,085.42
Southern Electric Corp of MS	\$ 4,098.40	\$ 9,920.46	\$ 2,264.31	\$ 385.00	\$ 9,051.56	\$ 6,855.59	\$ 9,271.71	\$ 5,333.44	\$ 67,751.83	\$ -	\$ 114,932.30
<u>Southern Tire Mart</u>	\$ 2,278.87	\$ 2,910.50	\$ 3,323.69	\$ 1,414.50	\$ 3,079.73	\$ 3,345.00	\$ 2,250.06	\$ 3,450.50	\$ 500.00	\$ 5,329.84	\$ 27,882.69
<u>Total for Pump Station Repairs</u>	\$ 10,307.27	\$ 20,316.96	\$ 5,588.00	\$ 1,799.50	\$ 12,131.29	\$ 40,286.01	\$ 11,521.77	\$ 11,783.94	\$ 78,209.48	\$ 5,329.84	\$ 197,274.06
Levee Repairs											
United Rentals	\$ 490.83	\$ -	\$ -	\$ -	\$ 2,362.98	\$ -	\$ -	\$ -	\$ 20,871.87	\$ 13,090.81	\$ 36,816.49
Suncoast Infrastructure, Inc.	\$ -	\$ -	\$ 2,805.00	\$ -	\$ -	\$ 3,720.00	\$ -	\$ -	\$ -	\$ -	\$ 6,525.00
Hemphill Construction Inc	\$ 359,971.50	\$ -	\$ 162,343.32	\$ 18,055.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 540,369.82
<u>Miss-Lou Homes, LLC</u>	\$ 840.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 840.00
<u>Total for Levee Repairs</u>	\$ 361,302.33	\$ -	\$ 165,148.32	\$ 18,055.00	\$ 2,362.98	\$ 3,720.00	\$ -	\$ -	\$ 20,871.87	\$ 13,090.81	\$ 584,551.31
Equipment Repairs											
Southern Tire Mart	\$ 237.50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 237.50
Central Miss Auto Parts Inc	\$ 1,562.00	\$ 5,556.74	\$ 2,720.82	\$ 1,276.04	\$ 2,813.25	\$ 3,049.31	\$ 798.44	\$ -	\$ 717.69	\$ 523.27	\$ 19,017.56
Deviney Equipment Inc	\$ 14,876.48	\$ 34,489.62	\$ 31,382.50	\$ 34,381.25	\$ 46,304.40	\$ 37,033.78	\$ 23,842.43	\$ 27,313.64	\$ 38,295.23	\$ 34,630.23	\$ 322,549.56
Hydra Service, Inc.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,633.40	\$ -	\$ 8,293.50	\$ 1,123.02	\$ -	\$ 27,049.92
Jackson Powertrain Inc	\$ -	\$ 3,194.67	\$ -	\$ 332.98	\$ -	\$ -	\$ 1,739.60	\$ -	\$ 331.49	\$ 65.90	\$ 5,664.64
Mason & Overstreet Inc	\$ 68,053.85	\$ 22,856.70	\$ 3,218.75	\$ 6,852.00	\$ 7,305.00	\$ 106,972.42	\$ -	\$ 11,643.00	\$ 15,106.50	\$ -	\$ 242,008.22
Unrecorded Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,843.78	\$ (1,843.78)	\$ -	\$ -
<u>Napa Auto Parts of Richland</u>	\$ 690.44	\$ -	\$ 445.92	\$ 1,464.06	\$ -	\$ -	\$ 2,596.11	\$ 3,952.21	\$ 724.27	\$ 415.98	\$ 10,288.99
<u>Total for Equipment Repairs</u>	\$ 85,420.27	\$ 66,097.73	\$ 37,767.99	\$ 44,306.33	\$ 56,422.65	\$ 164,688.91	\$ 28,976.58	\$ 53,046.13	\$ 54,454.42	\$ 35,635.38	\$ 626,816.39
Clearing Project											
Looks Great Services of MS, Inc	\$ -	\$ 239,490.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 239,490.00
<u>Hardy Landscape Management, Inc.</u>	\$ -	\$ 12,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,000.00
<u>Total for Clearing Project</u>	\$ -	\$ 251,490.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 251,490.00
Total for Repairs with subs	\$ 463,079.87	\$ 361,198.97	\$ 229,083.54	\$ 72,849.94	\$ 81,698.99	\$ 217,958.75	\$ 40,763.56	\$ 87,111.05	\$ 164,580.71	\$ 68,867.03	\$ 1,787,192.41
Telephone	\$ 1,623.72	\$ 1,890.61	\$ 2,090.62	\$ 2,616.92	\$ 3,004.21	\$ 3,719.16	\$ 5,413.79	\$ 3,270.77	\$ -	\$ -	\$ 23,629.80
Utilities											
Utilities	\$ -	\$ 758.00	\$ 258.00	\$ 804.25	\$ 1,600.00	\$ 1,970.00	\$ 1,800.00	\$ 2,197.97	\$ 1,585.25	\$ 1,212.25	\$ 12,185.72
Electric	\$ 39,430.29	\$ 31,118.00	\$ 41,418.82	\$ 51,307.69	\$ 71,398.99	\$ 101,409.42	\$ 21,173.90	\$ 72,619.79	\$ 22,775.91	\$ 17,770.09	\$ 470,422.90
Total for 6630 Utilities with subs	\$ 39,430.29	\$ 31,876.00	\$ 41,676.82	\$ 52,111.94	\$ 72,998.99	\$ 103,379.42	\$ 22,973.90	\$ 74,817.76	\$ 24,361.16	\$ 18,982.34	\$ 482,608.62
Travel Expenses	\$ 2,545.14	\$ 2,170.94	\$ 4,377.06	\$ 2,867.06	\$ 143.40	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,103.60
Total General Expenses	\$ 863,606.09	\$ 704,926.29	\$ 772,665.01	\$ 509,185.87	\$ 565,609.33	\$ 707,004.73	\$ 343,070.86	\$ 446,864.27	\$ 705,030.78	\$ 912,720.68	\$ 6,530,683.91

Expenses (continued)	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total
Plus: Other Expenses											
Capital Outlay Equipment	\$ -	\$ 85,737.04	\$ 77,495.46	\$ 8,731.95	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 90.81	\$ 172,055.26
PERS Pension Expense	\$ 28,630.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 90.81	\$ 28,720.81
Depreciation Expense	\$ 12,736.50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,741.58	\$ 27,651.58	\$ -	\$ 68,129.66
Flood Risk Management Project											
Flood Risk Management Project – Legal											
Taft Stettinius & Hollister LLP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 101,115.12	\$ 111,918.09	\$ 213,033.21
Watkins & Eager ²	\$ 116,089.76	\$ 77,133.34	\$ 191,527.46	\$ 480,949.39	\$ 245,658.37	\$ 185,826.98	\$ 108,761.60	\$ 257,564.62	\$ 206,434.47	\$ 176,545.72	\$ 2,046,491.71
Total for Lake LeFleur Project – Legal	\$ 116,089.76	\$ 77,133.34	\$ 191,527.46	\$ 480,949.39	\$ 245,658.37	\$ 185,826.98	\$ 108,761.60	\$ 257,564.62	\$ 307,549.59	\$ 288,463.81	\$ 2,259,524.92
Engineering Fees pertaining to MDA Grant											
AJA Management Technical Services, Inc.	\$ -	\$ -	\$ -	\$ -	\$ 25,801.95	\$ 903.05	\$ -	\$ -	\$ -	\$ -	\$ 26,705.00
Headwaters, Inc.	\$ -	\$ -	\$ -	\$ -	\$ 64,682.50	\$ 18,000.00	\$ -	\$ -	\$ -	\$ -	\$ 82,682.50
Mendrop Engineering Resources	\$ -	\$ -	\$ -	\$ -	\$ 114,040.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 114,040.00
MS Engineering Group, Inc.	\$ -	\$ -	\$ -	\$ -	\$ 45,247.50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,247.50
SOL Engineering Services, LLC	\$ -	\$ -	\$ -	\$ -	\$ 31,325.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,325.00
Total for Lake LeFleur Project - MDA Funds	\$ -	\$ -	\$ -	\$ -	\$ 281,096.95	\$ 18,903.05	\$ -	\$ -	\$ -	\$ -	\$ 300,000.00
Other Engineering Fees											
AJA Management Technical Services, Inc.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,166.12	\$ -	\$ -	\$ -	\$ 17,747.85	\$ 18,913.97
Engineering Service	\$ 98,803.45	\$ 29,346.14	\$ 43,385.12	\$ 15,880.00	\$ 12,704.50	\$ 27,545.00	\$ 19,286.50	\$ 13,702.00	\$ 10,452.50	\$ 16,802.50	\$ 287,907.71
Headwaters, Inc.	\$ -	\$ -	\$ -	\$ -	\$ 48,366.25	\$ 11,983.05	\$ -	\$ 37,670.00	\$ 55,991.48	\$ 27,127.50	\$ 181,138.28
Mendrop Engineering Resources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 52,132.50	\$ -	\$ 33,427.00	\$ 115,780.42	\$ 77,642.50	\$ 278,982.42
Mississippi Engineering Group, Inc.	\$ -	\$ -	\$ 189,873.63	\$ 71,063.35	\$ 76,751.52	\$ 39,004.30	\$ 55,507.08	\$ -	\$ -	\$ 222,527.32	\$ 654,727.20
Waggoner Engineering Inc.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,492.20	\$ 46,497.50	\$ 70,989.70
SOL Engineering Services, LLC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,175.00	\$ -	\$ -	\$ 5,175.00
Amount recorded from a search for unrecorded liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,981.86	\$ (20,981.86)	\$ -	\$ -
Battelle Memorial Institute – MS Flood Damage Reduction Study	\$ -	\$ -	\$ -	\$ 70,000.00	\$ 14,323.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 84,323.00
Total for Lake LeFleur Project	\$ 98,803.45	\$ 29,346.14	\$ 233,258.75	\$ 156,943.35	\$ 152,145.27	\$ 131,830.97	\$ 74,793.58	\$ 110,955.86	\$ 185,734.74	\$ 408,345.17	\$ 1,582,157.28
Corp of Engineers Technical Assistance Fees	\$ -	\$ -	\$ 36,500.00	\$ 102,021.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 138,521.00
Total for Flood Risk Management Project	\$ 214,893.21	\$ 106,479.48	\$ 461,286.21	\$ 739,913.74	\$ 678,900.59	\$ 336,561.00	\$ 183,555.18	\$ 368,520.48	\$ 493,284.33	\$ 696,808.98	\$ 4,280,203.20
Total Other Expenses, including Flood Risk Management Project Expenses	\$ 256,259.71	\$ 192,216.52	\$ 538,781.67	\$ 748,645.69	\$ 678,900.59	\$ 336,561.00	\$ 183,555.18	\$ 396,262.06	\$ 520,935.91	\$ 696,990.60	\$ 4,549,108.93
Total Expenses, including Flood Risk Management Project Expenses	\$ 1,021,062.35	\$ 867,796.67	\$ 1,078,187.93	\$ 1,164,868.21	\$ 1,140,730.90	\$ 983,146.25	\$ 507,339.54	\$ 829,424.33	\$ 1,089,906.87	\$ 1,211,965.87	\$ 9,894,428.92
Total Income	\$ 828,101.28	\$ 847,540.64	\$ 861,522.20	\$ 887,418.60	\$ 1,204,082.39	\$ 936,306.11	\$ 996,403.01	\$ 1,011,312.24	\$ 1,079,840.01	\$ 1,255,263.73	\$ 9,907,790.21
Total Expenses, including Flood Risk Management Project Expenses	\$ 1,021,062.35	\$ 867,796.67	\$ 1,078,187.93	\$ 1,164,868.21	\$ 1,140,730.90	\$ 983,146.25	\$ 507,339.54	\$ 829,424.33	\$ 1,089,906.87	\$ 1,211,965.87	\$ 9,894,428.92
Net Income	\$ (192,961.07)	\$ (20,256.03)	\$ (216,665.73)	\$ (277,449.61)	\$ 63,351.49	\$ (46,840.14)	\$ 489,063.47	\$ 181,887.91	\$ (10,066.86)	\$ 43,297.86	\$ 13,361.29

1. The District's fiscal year runs October 1 through September 30.
2. Includes project management fees.

SOURCE: Rankin-Hinds Pearl River Flood and Drainage Control District General Ledger, FY 2015 to FY 2024.

Agency Response

**RANKIN-HINDS PEARL RIVER
FLOOD AND DRAINAGE CONTROL DISTRICT**
"Protecting Rankin and Hinds County"

DIRECTORS:

Mayor Gary Rhoads - President
City of Flowood
**Mayor Chokwe Antar Lumumba –
Vice President**
City of Jackson
**Mayor Jake Windham –
Secretary/Treasurer**
City of Pearl
Mayor Clay Burns
City of Richland
Mr. Robert Graham
Hinds County Board of Supervisors
Mr. Steve Gaines
Rankin County Board of Supervisors
Vacant
State of Mississippi

December 18, 2024

Mailing Address:
Post Office Box 320069
Flowood, MS 39232-0069

Telephone:
(601) 939-4243

Facsimile:
(601) 932-4384

Via Email [matthew.holmes@peer.state.ms.us]

Matthew Holmes
PEER
Post Office Box 1204
Jackson, Mississippi 39215-1204

Dear Mr. Holmes:

Thank you for the opportunity to comment on the final report entitled An Expenditure and Review of the Rankin-Hinds Pearl River Flood and Drainage Control District, FY 2015 to FY 2024. Since the 1979 flood, a record flood today would cost over \$2 billion in damages to the metropolitan Jackson area, paralyze the communities by closing major roads and interstates, forcing hospital evacuations and destroying hundreds of homes and businesses. Also, since 1979 various state entities have attempted to find a flood risk management solution without success. When Rankin-Hind Pearl River Flood and Drainage Control District ("Rankin-"Hinds") assumed responsibility for this task in 2001, we have pursued a solution that is cost effective, beneficial to the metropolitan area, and does not harm downstream citizens and Mississippi resources. This current effort began in 2012 and is based upon the 2007 Water Resources Development Act, Section 3104, which authorized the project and provides a unique path to a decision. These efforts have also resulted in the U.S. Army Corps of Engineers committing \$221 million in 2022 to the construction of the selected project. We appreciate your edits to the draft version in response to our prior comments and offer the following comments for the final report.

1. Rankin-Hinds has been working towards a flood risk management project for the Metropolitan Jackson area that both provides flood risk protection and community benefits. These types of water resource projects encompass a wide scope of federal and state agency involvement and associated regulatory requirements and can take decades to complete. Accordingly, the time and expense to reach a final decision can be very significant. Throughout these efforts Rankin-Hinds has strived to be cost effective and manage its funds in a responsible manner.
2. Rankin-Hinds continues to work with the U.S. Army Corps of Engineers and other federal and state agencies to finalize decision documents which will allow the Assistant

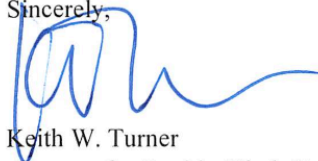
Matthew Holmes
December 18, 2024
Page 2

Secretary of the Army - Civil Works, to make a final decision pursuant to the 2007 Water Resources Development Act, Section 3104. Although a decision was expected this year it now appears a final decision will be forthcoming in 2025.

3. Throughout this work Rankin-Hinds has included consideration for downstream issues and other Mississippi resources, with the goal being a project that provides flood risk management and community benefits to the metropolitan Jackson area while not harming other communities and Mississippi resources.
4. Regarding PEER recommendations, Rankin-Hinds has already changed its accounting services to improve accessibility, reportability, and accuracy. Rankin-Hinds also intends to provide progress reports to the legislature and Governor's office as significant milestones are achieved.

Thank you for the opportunity to participate and comment in your PEER review process.

Sincerely,



Keith W. Turner
Attorney for Rankin-Hinds Pearl River Flood
and Drainage Control District

KWT:sd

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James F. (Ted) Booth, Executive Director

Reapportionment

Ben Collins

Administration

Kirby Arinder

Stephanie Harris

Gale Taylor

Quality Assurance and Reporting

Tracy Bobo

Hannah Jane Costilow

Performance Evaluation

Lonnie Edgar, Deputy Director

Jennifer Sebren, Deputy Director

Taylor Burns

Emily Cloys

Kim Cummins

Matthew Dry

Rucell Harris

Matthew Holmes

Chelsey Little

Billy Loper

Debra Monroe

Meri Clare Ringer

Sarah Williamson

Julie Winkeljohn

Ray Wright