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**TOWN OF DUCK HILL, MISSISSIPPI**  
**INDEPENDENT ACCOUNTANT'S REPORT**  
**ON APPLYING AGREED-UPON PROCEDURES**  
**YEAR ENDED SEPTEMBER 30, 2016**

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# THE HALFORD FIRM, PLLC

CERTIFIED PUBLIC ACCOUNTANTS

Members  
American Institute of  
Certified Public Accountants

Mississippi Society of  
Certified Public Accountants

Louisiana Society of  
Certified Public Accountants

## INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED UPON PROCEDURES

Mayor and Aldermen  
Town of Duck Hill and  
Office of the State Auditor  
Duck Hill, Mississippi

We have performed the procedures enumerated below, which were agreed to by the Office of the State Auditor, to the accounting records of the Town of Duck Hill, Mississippi, solely to assist the Office of the State Auditor in evaluating the Town of Duck Hill, Mississippi's compliance with certain laws and regulations as of September 30, 2016, and for the year then ended. Management is responsible for the Town of Duck Hill, Mississippi's compliance with those requirements. This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the Office of the State Auditor, State of Mississippi. Consequently we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are as follows:

1. We reconciled cash on deposit with the following banks to balances in the respective general ledger accounts and obtained confirmation of the related balances from the banks:

<u>Bank</u>	<u>Fund</u>	<u>Balance per General Ledger</u>
Regions Bank	General Fund	\$ 14,817
Regions Bank	Cash - Fines & Assessments	408
Regions Bank	Cash - Recreation	<u>60</u>
	Total General Fund	<u>\$ 15,285</u>
Regions Bank	State Rebate Fire Fund	\$ 34,459
Regions Bank	Fire Protection	<u>207</u>
	Total Fire Fund	<u>\$ 34,666</u>

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Mayor and Aldermen  
Town of Duck Hill and  
Office of the State Auditor  
Duck Hill, Mississippi  
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Regions Bank	Gas – General Account	\$ 190,405
Regions Bank	Water – General Account	14,203
Regions Bank	Sewer – General Account	16,037
Regions Bank	Sewer – Bond Contingency	<u>20,715</u>
Total Proprietary Fund		<u>\$ 241,360</u>

2. There were no investments owned at September 30, 2016.
3. We performed the following procedures with respect to taxes on real and personal property (including motor vehicles) levied during the fiscal year:
  - a. Verified use of certified county assessment rolls, however there was no evidence of levies recorded in governing body minutes;
  - b. Examined uncollected taxes for proper handling, including tax sales;
  - c. Traced distribution of taxes collected to proper funds; and
  - d. Analyzed increase in taxes for most recent period for completion with increase limitations of Sections 27-39-320 to 27-39-323, Mississippi Code Annotated (1972).

The distribution of taxes to funds was found to be in accordance with the prescribed tax levies, and uncollected taxes were determined to be properly handled.

Ad valorem tax collections were found to be within the limitations of Sections 27-39-320 to 27-39-323, Miss. Code Ann. (1972).

Ad valorem tax collections for the retirement of general obligation debt were found to be sufficient for payment of current principal and interest in accordance with limitations imposed by Section 21-33-87 and Section 21-33-303, Mississippi Code Annotated (1972).

JUL 23 2013

4. We obtained a statement of payments made by the Department of Finance and Administration to the municipality. Payments indicated below were traced to the deposit in the respective bank accounts and recorded in the general ledger with no exceptions. Payments were as follows:

<u>Payment Purpose</u>	<u>Receiving Fund</u>	<u>General Ledger Amount</u>
General Municipal Aid	General	\$ 365
Sales Tax Allocation	General	\$ 47,737
Nuclear Plant	Gas Fund	\$ 4,095
Fire Protection	Fire Fund	\$ 4,695
Gasoline Tax	General	\$ 2,241
Homestead Exemption Reimb.	General	\$ 16,308
Utilities	Gas Fund	\$129,016

5. We selected a sample of purchases made by the municipality during the fiscal year. Each sample item was evaluated for compliance with purchasing requirements set forth in Title 31, Chapter 7, Mississippi Code Annotated (1972), as applicable.

The sample consisted of the following:

Number of sample items	17
Total dollar value of sample	\$254,441

We found the municipality's purchasing procedures to be in agreement with the requirements of the above mentioned sections with no exceptions.

6. We selected a sample collection of fines and forfeitures and verified that the municipal court clerk had settled daily with the municipal clerk. We also selected a sample of state-imposed court assessments collected and determined that the municipal clerk had settled monthly with the Department of Finance and Administration.

We found the municipality's to be in agreement with the requirements of the above-mentioned section with no exceptions.

7. We have read the Municipal Compliance Questionnaire completed by the municipality. The completed survey indicated no instances of noncompliance with state requirements.

Mayor and Aldermen  
Town of Duck Hill and  
Office of the State Auditor  
Duck Hill, Mississippi  
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We were not engaged to, and did not conduct an examination, the objective of which would be the expression of an opinion on management's compliance with laws and regulations. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to my attention that would have been reported to you.

This report is intended solely for the use of Town of Duck Hill and the Office of the State Auditor, State of Mississippi and should not be used by those who have not agreed to the procedures and taken responsibility for sufficiency of the procedures for their purposes. However, this report is not intended to be and should not be used anyone other than those specified parties.

*The Halford Firm, PLLC*

Vicksburg, Mississippi  
July 10, 2018

TOWN OF DUCK HILL, MISSISSIPPI  
FINANCIAL STATEMENT AND  
SUPPLEMENTAL INFORMATION  
YEAR ENDED SEPTEMBER 30, 2016  
With  
INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

JUL 29 2013

TOWN OF DUCK HILL, MISSISSIPPI  
FINANCIAL STATEMENT AND SUPPLEMENTAL INFORMATION  
YEAR ENDED SEPTEMBER 30, 2016

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## INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

Honorable Mayor and Board of Aldermen  
Town of Duck Hill, Mississippi

We have compiled the accompanying combined statement of cash receipts and disbursements – governmental and business-type activities of the Town of Duck Hill for the year ended September 30, 2016. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with the cash basis of accounting.

The management of the Town of Duck Hill, Mississippi, is responsible for the preparation and fair presentation of the financial statements in accordance with the cash basis of accounting and fair presentation of the financial statements in accordance with the cash basis of accounting and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Management has not presented government-wide financial statements to display the cash basis financial position and changes in cash basis financial position of its governmental activities and business-type activities. Accounting principles generally accepted in the United States of America, as applied to the Town's cash basis of accounting, require the presentation of government-wide financial statements. The amounts that would be reported in government-wide financial statements resulting from the cash basis transactions of the Town's governmental activities and business-type activities are not reasonably determined.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

Honorable Mayor and Board of Aldermen  
Town of Duck Hill, Mississippi  
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Management has elected to omit substantially all of the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statement, they might influence the user's conclusions about the Town's cash receipts and disbursements. Accordingly, this financial statement is not designed for those who are not informed about such matters.

Management has omitted the management's discussion and analysis that is required to be presented for purposes of additional analysis. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. The supplementary information contained in pages 3 through 6 has been compiled from information that is representation of management. We have not audited or reviewed the supplementary information and accordingly, we do not express an opinion or provide any assurance on such supplementary information.

In accordance with the provisions of Section 21-35-31, Mississippi Code Annotated (1972), we have issued a report dated July 10, 2018 on the results of our agreed-upon procedures.

*The Halford Firm, PLLC*

Vicksburg, Mississippi  
July 10, 2018

**TOWN OF DUCK HILL, MISSISSIPPI  
COMBINED STATEMENT OF CASH RECEIPTS  
AND DISBURSEMENTS (ALL FUNDS)  
YEAR ENDED SEPTEMBER 30, 2016**

	Governmental Funds			Proprietary	Totals
	General	Debt Service	Special Revenue	Funds	2016 (memo only)
<b>Revenue receipts:</b>					
General property taxes	\$ 189,430	\$ -	\$ -	\$ -	\$ 189,430
Licenses	175	-	-	-	175
State shared revenues:					
CDBG grant	119,366	-	-	-	119,366
Municipal aid	365	-	-	129,016	129,381
Sales tax	47,737	-	-	-	47,737
Gasoline tax	2,242	-	-	-	2,242
Fire protection	-	-	4,695	-	4,695
Other:					
COPS FAST Grant	-	-	-	-	-
Franchise tax	12,053	-	-	-	12,053
State fire rebate from County	-	-	4,550	-	4,550
Fire calls	-	-	-	-	-
Rents and royalties	-	-	-	-	-
Nuclear plant	-	-	-	4,095	4,095
Fines and bonds	3,009	-	-	-	3,009
Interest income	-	-	-	91	91
Charges for services:					
Gas	-	-	-	400,044	400,044
Water	-	-	-	214,133	214,133
Sanitation	-	-	-	103,159	103,159
Total revenue receipts	<u>374,377</u>	<u>-</u>	<u>9,245</u>	<u>850,538</u>	<u>1,234,160</u>
<b>Other receipts:</b>					
Loan proceeds	-	-	-	-	-
Loans and transfers	119,337	-	-	14,203	133,540
Customer deposits	-	-	3,550	7,925	11,475
Miscellaneous	3,425	-	-	350	3,775
Total other receipts	<u>122,762</u>	<u>-</u>	<u>3,550</u>	<u>22,478</u>	<u>148,790</u>
<b>Total receipts</b>	<u>497,139</u>	<u>-</u>	<u>12,795</u>	<u>873,016</u>	<u>1,382,950</u>
Cash balance - beginning of year	<u>28,702</u>	<u>-</u>	<u>30,303</u>	<u>84,892</u>	<u>143,897</u>
<b>TOTAL AMOUNT TO ACCOUNT FOR</b>	<u>\$ 525,841</u>	<u>\$ -</u>	<u>\$ 43,098</u>	<u>\$ 957,908</u>	<u>\$ 1,526,847</u>

(continued)

TOWN OF DUCK HILL, MISSISSIPPI  
COMBINED STATEMENT OF CASH RECEIPTS  
AND DISBURSEMENTS (ALL FUNDS) - continued  
YEAR ENDED SEPTEMBER 30, 2016

	Governmental Funds				Totals
	General	Debt Service	Special Revenue	Proprietary Funds	2016 (memo only)
<b>Operating disbursements:</b>					
General government (executive and financial)	\$ 121,262	\$ -	\$ -	\$ -	\$ 121,262
Public safety:					
Police	120,923	-	-	-	120,923
Fire	-	-	8,432	-	8,432
Highways and streets:					
Repairs and maintenance	131,014	-	-	-	131,014
Libraries	23,100	-	-	-	23,100
Enterprise:					
Gas	-	-	-	386,567	386,567
Water	-	-	-	173,990	173,990
Sanitation	-	-	-	102,064	102,064
Interest on loans and bonds	32	-	-	8,487	8,519
Total operating disbursements	<u>396,331</u>	<u>-</u>	<u>8,432</u>	<u>671,108</u>	<u>1,075,871</u>
<b>Other disbursements:</b>					
Loans repaid	3,616	-	-	22,509	26,125
Capital outlay	-	-	-	-	-
Customer deposits	-	-	-	-	-
Loans and transfers	110,609	-	-	22,931	133,540
Total other disbursements	<u>114,225</u>	<u>-</u>	<u>-</u>	<u>45,440</u>	<u>159,665</u>
<b>Total disbursements</b>	<u>510,556</u>	<u>-</u>	<u>8,432</u>	<u>716,548</u>	<u>1,235,536</u>
Cash balance - end of year	<u>15,285</u>	<u>-</u>	<u>34,666</u>	<u>241,360</u>	<u>291,311</u>
<b>TOTAL AMOUNT ACCOUNTED FOR</b>	<u>\$ 525,841</u>	<u>\$ -</u>	<u>\$ 43,098</u>	<u>\$ 957,908</u>	<u>\$ 1,526,847</u>

See Independent Accountant's Compilation Report

**SUPPLEMENTAL INFORMATION**

JUL 23 2013

TOWN OF DUCK HILL, MISSISSIPPI  
SCHEDULE OF SURETY BONDS FOR MUNICIPAL OFFICIALS  
YEAR ENDED SEPTEMBER 30, 2016

<u>Official</u>	<u>Name of Insurance Company</u>	<u>Amount</u>
LaSonja Sizemore - Town Clerk	CNA Surety Company	\$ 50,000
Peace Officers - Constables, City Marshals, Policemen	CNA Surety Company	\$ 50,000
Joey Cooley - Mayor	CNA Surety Company	\$ 75,000
Public Employees - Blanket Bond	CNA Surety Company	\$ 50,000

See Independent Accountant's Compilation Report

TOWN OF DUCK HILL  
SCHEDULE OF LONG-TERM DEBT  
YEAR ENDED SEPTEMBER 30, 2016

**DEFINITION AND PURPOSE**

	<u>September 30, 2015</u>	<u>Issued</u>	<u>Redeemed</u>	<u>September 30, 2016</u>
General obligation bonds:				
None	\$ -	\$ -	\$ -	\$ -
Revenue bonds:				
None	-	-	-	-
Other long-term debt:				
1984 note payable - Farmers Home Administration	47,835	-	15,401	32,434
1996 note payable - Farmers Home Administration	133,567	-	6,871	126,696
Note payable - Regions Bank	<u>3,616</u>	<u>-</u>	<u>3,616</u>	<u>-</u>
Total	<u>\$ 185,018</u>	<u>\$ -</u>	<u>\$ 25,888</u>	<u>\$ 159,130</u>

See Independent Accountant's Compilation Report

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