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**CITY OF PURVIS, MISSISSIPPI**

Purvis, Mississippi

Statement of Cash Receipts and Disbursements  
and Supplementary Information

For the Year Ended September 30, 2017

**CITY OF PURVIS, MISSISSIPPI**

Purvis, Mississippi

Public Officials

Mr. Roger Herrin,  
Mayor

Ms. Sheila Speights,  
City Clerk

Board of Alderman

Mr. Wendell Hudson  
Alderman – At Large

Ms. Deborah Ferrell

Ms. Donna Bielstein

Mr. Jerry Smith

Mr. Vernon Hartfield

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**WM. F. HORNE**  
*& Company, PLLC*  
CPAs • BUSINESS ADVISORS

## **INDEPENDENT AUDITOR'S REPORT**

To the Board of Alderman  
City of Purvis, Mississippi  
Purvis, Mississippi

### **Report on the Financial Statement**

We have audited the accompanying statement of cash receipts and disbursements of the governmental activities and business-type activities, each major fund, and the aggregate remaining fund information of the City of Purvis, Mississippi (the "City") for the year ended September 30, 2017, and the related notes to the financial statement.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statement in accordance with the cash basis of accounting described in Note 1; this includes determining that the cash basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

Our responsibility is to express opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

***Opinion***

In our opinion, the statement of cash receipts and disbursements referred to above presents fairly, in all material respects, the revenues collected and expenses paid for the City of Purvis, Mississippi for the year ended September 30, 2017 in accordance with the cash basis of accounting described in Note 1.

***Basis of Accounting***

We draw attention to Note 1 of the financial statement, which describes the basis of accounting. The financial statement was prepared on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

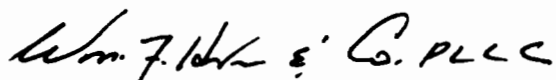
***Restatement***

As described in Note 2 to the financial statement, the City's beginning cash basis fund balance has been restated as of October 1, 2016.

**Other Matters**

***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the financial statement as a whole. The accompanying supplementary information is presented for purposes of additional analysis as required by the State of Mississippi Office of the State Auditor, and is not a required part of the financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statement as a whole.



Laurel, Mississippi  
January 2, 2018

**CITY OF PURVIS, MISSISSIPPI**  
Statement of Cash Receipts and Disbursements  
Governmental and Business-Type Activities  
For the Year Ended September 30, 2017

	Governmental Activities			Business-type activities
	Major Fund	Other Governmental Funds	Total	Water and Sewer Fund
	General Fund	Special Revenue Funds		
<b>Receipts:</b>				
Taxes				
General property taxes	\$ 618,179	\$ 27,943	\$ 646,122	\$ 72,167
Penalties and interest on delinquent taxes	7,986	-	7,986	-
Licenses and permits	193,983	-	193,983	-
Intergovernmental revenues:				
Federal:				
General municipal aid	1,085	-	1,085	-
Road and bridge tax	93,336	-	93,336	-
Sales tax	1,062,233	-	1,062,233	-
Gasoline tax	6,661	-	6,661	-
Fire insurance premium tax	12,178	-	12,178	-
Homestead exemption	37,893	-	37,893	-
Rail car tax			-	
Charges for services:				
Garbage collection	119,868	-	119,868	-
Water and sewer utility	-	-	-	526,494
Fines and forfeitures:				
Court fines and fees	28,654	-	28,654	-
Interest	22,779	776	23,555	3,724
Miscellaneous receipts	13,381	-	13,381	10,065
Total receipts	\$ 2,218,216	\$ 28,719	\$ 2,246,935	\$ 612,450

(Continued)

**CITY OF PURVIS, MISSISSIPPI**  
Statement of Cash Receipts and Disbursements  
Governmental and Business-Type Activities  
For the Year Ended September 30, 2017

	Governmental Activities			Business-type activities
	Major Fund	Other Governmental Funds	Total	Water and Sewer Fund
	General Fund	Special Revenue Funds		
<b>Disbursements</b>				
General government	\$ 431,574	\$ -	\$ 431,574	\$ -
Public safety:				
Police	658,378	-	658,378	-
Fire	32,178	2,525	34,703	-
Public works:				
Street and sanitation	558,952	-	558,952	-
Culture and recreation:				
Parks		13,711	13,711	-
Libraries	6,251	-	6,251	-
Enterprises:				
Water and sewer utility	-	-	-	372,502
Redemption of principal	-	-	-	84,529
Interest on debt	-	-	-	14,150
Total disbursements	<u>1,687,333</u>	<u>16,236</u>	<u>1,703,569</u>	<u>471,181</u>
Excess of receipts over disbursements	<u>530,883</u>	<u>12,483</u>	<u>543,366</u>	<u>141,269</u>
Other financing sources (uses)				
Transfers in (out)	<u>(71,444)</u>	<u>-</u>	<u>(71,444)</u>	<u>71,444</u>
Excess of receipts and other financing sources over disbursements and other financing uses	<u>459,439</u>	<u>12,483</u>	<u>471,922</u>	<u>212,713</u>
Cash basis fund balance, beginning as previously stated	3,693,089	131,570	3,824,659	614,590
Prior period adjustments (Note 2)	<u>82,857</u>	<u>706</u>	<u>83,563</u>	<u>(31,775)</u>
Cash basis fund balance, beginning as restated	<u>3,775,946</u>	<u>132,276</u>	<u>3,908,222</u>	<u>582,815</u>
Cash basis fund balance - end of year	<u>\$ 4,235,385</u>	<u>\$ 144,759</u>	<u>\$ 4,380,144</u>	<u>\$ 795,528</u>

See accompanying notes.



**CITY OF PURVIS, MISSISSIPPI**  
For the Year Ended September 30, 2017

**NOTES TO FINANCIAL STATEMENTS**

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**Note 1. Summary of Significant Accounting Policies**

General Information

The City of Purvis, Mississippi (the "City") operates under the mayor/board of alderman form of government and provides services as authorized by law. These services include the following:

- General administration
- Public safety
- Public works
- Parks and recreation
- Water and sewer utilities

Financial Report Entity

The financial statement for the City consists of all the funds of the City. In evaluating how to define the City for financial reporting purposes, management considered all potential component units. The decision whether to include a potential component unit in the reporting entity was made by applying the criteria set forth in accounting principles generally accepted in the United States of America. The application of these criteria provides for identification of any entities for which the City is financially accountable and other organizations that the nature and significance of their relationship with the City are such that exclusion would cause the City's financial statement to be misleading or incomplete. As such, the City does not report any component units for the year ending September 30, 2017.

Fund Accounting

The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. The City's resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

The City reports the following major governmental fund:

General Fund – This fund is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund.

The City reports the following major proprietary fund:

Water and Sewer Fund – This fund is used to account for the operations of the City's water and sewer system which is intended to be self-supporting from user charges.

**CITY OF PURVIS, MISSISSIPPI**  
For the Year Ended September 30, 2017

**NOTES TO FINANCIAL STATEMENTS**

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**Note 1. Summary of Significant Accounting Principles (Continued)**

Basis of Accounting

The financial statement is prepared on a cash receipts and disbursement basis, as prescribed by the State of Mississippi Office of the State Auditor. Consequently, certain revenues are recognized when received rather than when earned and certain expenses are recognized when paid rather than when the obligation is incurred.

Compensated Absences

Based on the City's personnel policy, full-time employees can earn vacation benefits based on their years of service as follows:

<u>Years of Service</u>	<u>Vacation</u>
1 - 10	2 weeks or 80 hours
> 10	3 weeks or 120 hours

Vacation days cannot be carried over beyond December 31st of each year. Unused vacation will be paid to the employee at the end of the year. Full-time employees accumulate sick pay at the rate of 8 hours per month, or 96 hours per year, with accumulation limited to 40 days or 320 hours. Employees are not paid for unused sick leave upon termination.

Property Tax Revenue

Property taxes are levied annually for the upcoming fiscal year beginning October 1<sup>st</sup> on property values assessed as of the previous January 1<sup>st</sup>. Such levy, which establishes a lien against the underlying property, is made by the City in September before the beginning of the fiscal year. Property tax statements on real property are typically mailed in December each year, with the taxes due annually on February 1<sup>st</sup>. All taxes are collected and remitted to the City by Lamar County. Property with delinquent taxes as of August are subject to sale for collection of such taxes. Property taxes, as well as delinquent tax payments, are recognized in the year they are collected.

**Note 2. Restatement**

On October 1, 2016, beginning cash basis fund balance was restated for some prior period adjustments for accounts payable that should not have been reported in a financial statement reported on the cash basis of accounting, to recognize deposits payable held by the City for customers receiving water/sewer service, as well as some other corrections noted. The table below summarizes the amounts restated.

**CITY OF PURVIS, MISSISSIPPI**  
For the Year Ended September 30, 2017

**NOTES TO FINANCIAL STATEMENTS**

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**Note 2. Restatement (Continued)**

	General Fund	Special Revenue Funds	Total	Water and Sewer Fund
Cash basis fund balance, beginning as previously stated	\$ 3,693,089	\$ 131,570	\$ 3,824,659	\$ 614,590
Prior period adjustments				
Accounts payable	63,655	706	64,361	19,250
Deposits payable	-	-	-	(50,136)
Other	19,202	-	19,202	(889)
Total prior period adjustments	<u>82,857</u>	<u>706</u>	<u>83,563</u>	<u>(31,775)</u>
Cash basis fund balance, beginning as restated	<u>\$ 3,775,946</u>	<u>\$ 132,276</u>	<u>\$ 3,908,222</u>	<u>\$ 582,815</u>

**Note 3. Cash and Other Deposits**

The carrying amount of the City's deposits with financial institutions was \$5,229,567 and the bank balance was \$5,254,724 as of September 30, 2017.

Custodial credit risk is defined as the risk that, in the event of the failure of a financial institution, the City will not be able to recover deposits or collateral securities that are in the possession of an outside party. Although the City does not have a policy for custodial credit risk, the Mississippi State Treasurer manages this risk for public entity deposits held in qualified public depositories. All of the City's deposits are held in qualified public depositories.

The Office of the State Treasurer's Collateral Division ensures the protection of state funds deposited by agencies in certain Treasury-approved financial institutions. The collateral for public entity deposits in these financial institutions is held in the name of the State Treasurer under a program established by the Mississippi State Legislature and is governed by Section 27-105-5, Mississippi Code. Under this program, the entity's funds are protected through a collateral pool administered by the State Treasurer. Financial institutions holding deposits of public funds must pledge securities as collateral against deposits. In the event of failure of a financial institution, securities pledged by that institution would be liquidated by the State Treasurer to replace the public deposits not covered by the Federal Depository Insurance Corporation.

State law limits investments to those prescribed in Section 21-33-323, Mississippi Code. The City does not have a formal investment policy that would further limit its investment choices.

**CITY OF PURVIS, MISSISSIPPI**  
For the Year Ended September 30, 2017

**NOTES TO FINANCIAL STATEMENTS**

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**Note 4. Debt**

Pursuant to Section 21-33-303, Mississippi Code, "No municipality shall hereafter issue bonds secured by a pledge of its full faith and credit for the purposes authorized by law in an amount which, when added to the then outstanding bonded indebtedness of such municipality, shall exceed either (a) fifteen percent (15%) of the assessed value of the taxable property within such municipality, according to the last completed assessment for taxation, or (b) ten percent (10%) of the assessment upon which taxes were levied for its fiscal year ending September 30, 1984, whichever is greater. In computing such indebtedness, there may be deducted all bonds or other evidences of indebtedness, heretofore or hereafter issued, for school, water, sewerage systems, gas, and light and power purposes and for the construction of special improvements primarily chargeable to the property benefited, or for the purpose of paying the municipality's proportion of any betterment program, a portion of which is primarily chargeable to the property benefited. However, in no case shall any municipality contract any indebtedness which, when added to all of the outstanding general obligation indebtedness, both bonded and floating, shall exceed either (a) twenty (20%) of the assessed value of all taxable property within such municipality according to the last completed assessment for taxation or (b) fifteen percent (15%) of the assessment upon which taxes were levied for its fiscal year ending September 30, 1984, whichever is greater. Nothing herein contained shall be construed to apply to contract obligation in any form heretofore or hereafter incurred by any municipality which are subject to annual appropriations therefore, or to bonds heretofore issued by a municipality for school purposes, or to contract obligations in any form heretofore or hereafter incurred by any municipality which are payable exclusively from revenues of any municipally-owned utility, or to bonds issued by any municipality under the provision of Section 57-1-1 through 57-1-51, or to any special assessment improvement bonds issued by any municipality under the provisions of Sections 21-41-1 through 21-41-53, or to any indebtedness incurred pursuant to Section 55-23-8.

All bonds issued prior to July 1, 1990, pursuant to this chapter by any municipality for the purpose of the constructing, replacing, renovating or improving wastewater collection and treatment facilities in order to comply with an administrative order of the Mississippi Department of Natural Resources issued pursuant to the Federal Water Pollution Control Act and amendments thereto, are hereby exempt from the limitation imposed by this section if the governing body of the municipality adopts an order, resolution or ordinance to the effect that the rates paid by the users of such facilities shall be increased to the extent necessary to provide sufficient funds for the payment of the principal of and interest on such bonds as each respectively becomes due and payable as well as the necessary expenses in connection with the operation and maintenance of such facilities.

**CITY OF PURVIS, MISSISSIPPI**  
For the Year Ended September 30, 2017

**NOTES TO FINANCIAL STATEMENTS**

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**Note 4. Debt (Continued)**

The following is a schedule of limitations on the indebtedness of the City at September 30, 2017:

Debt Limitation	15 percent	20 Percent
Assessed value as of September 30, 2017 (\$9,910,988) times applicable percentage	\$ 1,486,648	\$ 1,982,198
Present debt subject to 15% limitation	-	-
Present debt subject to 20% limitation including debt subject to 15% limitation	-	-
Margin for further debt under respective debt limits	<u>\$ 1,486,648</u>	<u>\$ 1,982,198</u>

**Note 5. Defined Benefit Pension Plan**

Plan Description

The City contributes to the Public Employees' Retirement System of Mississippi (PERS), a cost-sharing multiple-employer defined benefit pension plan. Plan provisions and the PERS Board of Trustees' authority to determine contribution rates are established by state law and may be amended only by the State of Mississippi Legislature. PERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to Public Employee Retirement System, PERS Building, 429 Mississippi Street, Jackson, MS 39201-1005 or by calling (601) 359-3589 or 1-800-444-PERS.

Benefits Provided

Cost-sharing plan participating members who are vested and retire at or after age 60 or those who retire regardless of age with at least 30 years of creditable service (25 years of creditable service for employees who became members of PERS before July 1, 2011) are entitled, upon application, to an annual retirement allowance payable monthly for life in an amount equal to 2.00 percent of their average compensation for each year of creditable service up to and including 30 years (25 years for those who became members of PERS before July 1, 2011), plus 2.50 percent for each additional year of creditable service with an actuarial reduction in the benefit for each year of creditable service below 30 years or the number of years in age that the member is below 65, whichever is less. Average compensation is the average of the employee's earnings during the four highest compensated years of creditable service. A member may elect a reduced retirement allowance payable for life with the provision that, after death, a beneficiary receives benefits for life or for a specified number of years. Benefits vest upon completion of eight years of membership service (four years of membership service for those who became members of PERS before July 1, 2007). PERS also provides certain death and disability benefits. In the event of death prior to retirement of any member whose spouse and/or children are not entitled to a retirement allowance, the deceased member's accumulated contributions and interest are paid to the designated beneficiary.

**CITY OF PURVIS, MISSISSIPPI**  
For the Year Ended September 30, 2017

**NOTES TO FINANCIAL STATEMENTS**

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**Note 5. Defined Benefit Pension Plan (Continued)**

A member who terminates employment and who is not eligible to receive monthly retirement benefits may request a full refund of accumulated member contributions plus interest. Upon withdrawal of contributions, a member forfeits service credit represented by those contributions.

A cost-of-living adjustment (COLA) payment is made to eligible retirees and beneficiaries. The COLA is equal to 3.00 percent of the annual retirement allowance for each full fiscal year of retirement up to the year in which the retired member reaches age 60 (55 for those who became members of PERS before July 1, 2011), with 3.00 percent compounded for each fiscal year thereafter.

Funding Policy

PERS members are required to contribute 9.00% of their annual covered salary and the City is required to contribute at an actuarially determined rate. The current rate is 15.75% of annual covered payroll. The City's contributions to PERS for the years ending September 30, 2017, 2016, and 2015 were \$122,479, \$111,858, and \$106,364, respectively, equal to the required contributions for each year.

**Note 6. Risk Management**

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The City participates in two separate risk pools to provide coverage for possible losses due to these risks.

- Mississippi Municipal Workers' Compensation Group – This pool formed under the Mississippi Workers' Compensation Act provides coverage through a risk-sharing pool for claims arising from injuries to employees. The City is jointly and severally liable for obligations of the group. Each member contributes quarterly to a fund held in trust. The funds in the trust account are used to pay claims up to \$250,000. For claims exceeding \$250,000, purchased insurance will pay the excess up to the statutory limit. If total claims during a year were to deplete the trust account, then the pool members would be required to pay for the deficiencies.
- Mississippi Municipal Liability Plan – This is an insurance-purchasing pool. The City, along with the other municipalities as a group, purchase insurance to insure against losses. Settled claims resulting from these insured risks have not exceeded the City's insurance coverage in any of the past three fiscal years.

**CITY OF PURVIS, MISSISSIPPI**  
For the Year Ended September 30, 2017

**NOTES TO FINANCIAL STATEMENTS**

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**Note 7. Purvis Volunteer Fire Department**

In January 2016, Purvis Volunteer Fire Department entered into a four year fire protection services contract with Lamar County (the "County"), pursuant to the authority of Section 83-1-37 and 83-1-39, Mississippi Code. According to the contract, the County will provide fire protection and other emergency services to the residents of the City. The City has conveyed to the County all real property, vehicles, trucks, and equipment used by Fire Department. If the contract is terminated, said property shall revert to the City. For the duration of the contract, the City will remit to the county insurance rebates and fire protection taxes levied.

**Note 8. Subsequent Events**

Management has evaluated subsequent events through January 2, 2018, the date which the financial statement was available to be issued.

**CITY OF PURVIS, MISSISSIPPI**  
 Schedule of Investments - All Funds  
 September 30, 2017

Ownership	Type of Investment	Interest Rate	Acquisition date	Maturity Date	Financial Institution	Investment Cost/Value
Water & Sewer Fund	Certificate of Deposit	0.10%	8/8/2017	8/8/2018	Hancock Bank	\$ 125,955
					Total	<u>\$ 125,955</u>

For interest-bearing deposits with banks, the carrying amount is a reasonable estimate of fair value.



**CITY OF PURVIS, MISSISSIPPI**  
Schedule of Capital Assets  
For the Fiscal Year Ended September 30, 2017

	<b>Beginning Balance</b>	<b>Additions</b>	<b>Deletions</b>	<b>Ending Balance</b>
<b>Governmental activities:</b>				
Land and easements	\$ 88,057	\$ -	\$ -	\$ 88,057
Buildings and improvements	329,635	-	-	329,635
Furniture, fixtures, and equipment	227,257	11,395	-	238,652
Motor vehicles	656,909	54,886	(65,178)	646,617
Infrastructure	983,320	96,234	-	1,079,554
<b>Total governmental activities capital assets</b>	<b>\$ 2,285,178</b>	<b>\$ 162,515</b>	<b>\$ (65,178)</b>	<b>\$ 2,382,515</b>
<b>Business-type activities:</b>				
Land and easements	\$ 11,384	\$ -	\$ -	\$ 11,384
Buildings and improvements	790,757	-	-	790,757
Furniture, fixtures, and equipment	334,031	7,650	(25,636)	316,045
Motor vehicles	96,614	10,000	-	106,614
Infrastructure	6,993,455	-	-	6,993,455
<b>Total business-type activities capital assets</b>	<b>\$ 8,226,241</b>	<b>\$ 17,650</b>	<b>\$ (25,636)</b>	<b>\$ 8,218,255</b>

**CITY OF PURVIS, MISSISSIPPI**  
 Schedule of Long-Term Debt  
 For the Fiscal Year Ended September 30, 2017

<b>Definition and Purpose</b>	<b>Balance Outstanding 10/1/2016</b>	<b>Issued</b>	<b>Redeemed</b>	<b>Balance Outstanding 9/30/2017</b>
Other Long-term Debt:				
SRF loan - water and sewer	\$ 144,789	\$ -	\$ 37,034	\$ 107,755
SRF loan - water and sewer	234,678	-	26,676	208,002
Capital loan - water and sewer	339,351	-	20,819	318,532
Total	<u>\$ 718,818</u>	<u>\$ -</u>	<u>\$ 84,529</u>	<u>\$ 634,289</u>

**CITY OF PURVIS, MISSISSIPPI**  
 Schedule of Surety Bonds for Municipal Officials  
 September 30, 2017

<b>Name</b>	<b>Position</b>	<b>Surety/Fidelity</b>	<b>Bond Amount</b>
Roger Herrin	Mayor	Zurich **	\$ 100,000
Roger Herrin	Mayor	MS Municipal Bond Program	50,000
Wendell Hudson	Mayor- Protem	MS Municipal Bond Program	50,000
Wendell Hudson	Mayor- Protem	Zurich **	20,000
Deborah Ferrell	Alderman	MS Municipal Bond Program	50,000
Jerry Smith	Alderman	MS Municipal Bond Program	50,000
Leon Hartfield	Alderman	MS Municipal Bond Program	50,000
Donna Bielstein	Alderman	MS Municipal Bond Program	50,000
Sheila Speights	City Clerk	FCCI Insurance Company	50,000
Sheila Speights	City Clerk	Zurich **	120,000
Cheryl Woods	Deputy City Clerk	RLI Insurance Company	50,000
Brenda Martin	Deputy City Clerk	RLI Insurance Company	50,000
Pat Gipson	Court Clerk	Zurich	50,000
Dorene Pendleton	Deputy Court Clerk	Zurich	50,000
Joey Walker	Police Chief	Zurich	50,000
Various (8)	Police Officers	Zurich	25,000

\*\* These are fidelity bonds.



**WM. F. HORNE**  
*& Company, PLLC*  
CPAs • BUSINESS ADVISORS

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE  
WITH STATE LAWS AND REGULATIONS**

Board of Alderman  
City of Purvis, Mississippi  
Purvis, Mississippi

We have audited the statement of cash receipts and disbursements of the City of Purvis, Mississippi for the year ended September 30, 2017, and have issued our report thereon dated January 2, 2018. We conducted our audit in accordance with auditing standards generally accepted in the United States of America.

As required by the Mississippi Office of the State Auditor, we performed tests of compliance with certain provisions of state laws and regulations. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no material instances of noncompliance with state laws and regulations.

This report is intended for the information and use of the City's management and the State of Mississippi Office of the State Auditor and is not intended to be, and should not be, used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

A handwritten signature in black ink that reads "WM. F. HORNE &amp; Co. PLLC".

Laurel, Mississippi  
January 2, 2018