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WILLIAM H. POLK & CO.
CERTIFIED PUBLIC ACCOUNTANTS

A Professional Association

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INDEPENDENT ACCOUNTANTS' REPORT ON
APPLYING AGREED-UPON PROCEDURES

Governing Authority
Town of Pope
Pope, Mississippi

We have performed the procedures enumerated below, which were agreed to by the Office of the State Auditor, to the accounting records of Town of Pope, Mississippi, solely to assist the Office of the State Auditor in evaluating the Town of Pope, Mississippi's compliance with certain laws and regulations as of September 30, 2019, and for the year then ended. This agreed-upon procedures engagement was conducted 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 verified that all investment transactions were in compliance with Section 21-33-323 Miss. Code Ann. (1972), and we reconciled cash on deposit with the following bank to balances in the respective general ledger accounts and obtained confirmation of the related balances from the bank or otherwise proved those bank balances. No exceptions were noted.

<u>Bank</u>	<u>Fund</u>	<u>General Ledger</u>
First Security Bank	General	\$ 40,939
First Security Bank	General	80
First Security Bank	Sewer	2,265
First Security Bank	Sewer	<u>5</u>
Total		<u>\$ 43,289</u>

2. We performed the following procedures with respect to taxes on real and personal property (including motor vehicles) levied during the fiscal year:
 - a. Traced levies to governing body minutes. No exceptions were noted.
 - b. Traced distribution of taxes collected to proper funds. No exceptions were noted.
 - c. Analyzed increase in taxes for most recent period for compliance with increase limitations of Sections 27-39-320 through 27-39-323, Miss. Code Ann. (1972). No exceptions were noted.
3. We obtained a statement of payments made by the Department of Finance and Administration to the municipality. The payments indicated were traced to deposit in the respective bank accounts and recorded in the general ledger without exception. Payments traced were as follows:

<u>Payment Purpose</u>	<u>Receiving Fund</u>	<u>Ledger Amount</u>
Liquor privilege tax	General	\$ 900
Homestead reimbursement	General	1,402
Gasoline tax	General	645
Sales tax allocation	General	55,785
General municipal aid	General	107
Nuclear plant payments	General	2,246
Fire protection	General	1,269
Grantor payments non-taxable	General	1,401

4. Even though the town had a very limited amount of expenditures subject to the state purchase law, 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, Miss. Code Ann. (1972), as applicable.

The sample consisted of the following:

Number of Sample Items	12
Total Dollar Value of Sample	\$52,331

We found the municipality's purchasing procedures to be in full agreement with the requirements of the above-mentioned sections except for three invoices paid totaling \$2,900, which were not located by the municipal clerk. The Town has advised that greater care will be taken when filing paid invoices.

5. We selected a sample of collection of fines and forfeitures to verify that the municipal court clerk had settled daily with the municipal clerk in accordance with Section 21-15-21, Miss. Code Ann. (1972). We also selected a sample of state-imposed court assessments collected to determine that

TOWN OF POPE
FINANCIAL REPORT
September 30, 2019

William H. Polk & Co.
Certified Public Accountants
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105 Public Square
Batesville, Mississippi 38606

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INDEPENDENT ACCOUNTANTS' COMPILATION REPORT

Honorable Mayor and Board of Alderpersons
Town of Pope
Pope, Mississippi

Management is responsible for the accompanying statement of cash receipts and disbursements - government and business-type activities of the Town of Pope for the year ended September 30, 2019, in accordance with the cash basis of accounting, and for determining that the cash basis of accounting is an acceptable financial reporting framework. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the statement of cash receipts and disbursements-cash basis, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the statement or cash receipts and disbursements-cash basis.

The financial statements are prepared in accordance with the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

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 for the Town's governmental activities and business type activities are not reasonably determinable.

Management has also elected to omit substantially all of the disclosures ordinarily included in a financial statement prepared on the cash basis of accounting. 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.

The supplementary information listed in the Table of Contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. This information is the representation of management. The information was subject to our compilation engagement; however, we have not audited or reviewed the supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any form of assurance on such supplementary information.

Management also has not presented management's discussion and analysis and other required supplemental information the Governmental Accounting Standards Board has determined is required to supplement, although not required to be a part of the basic financial statements.

In accordance with the provisions of Section 21-35-31, Mississippi Code Annotated (1972), we have issued a report dated January 8, 2020, on the results of our agreed-upon procedures.

William H. Polk & Co.

William H. Polk & Co.
Batesville, Mississippi
January 8, 2020

Town of Pope, Mississippi
Combined Statement of Cash Receipts and Disbursements
Governmental and Business-type Activities
For the year ended September 30, 2019

	Governmental Activities	Business-type Activities
	General Fund	Sewer Fund
RECEIPTS		
Taxes:		
General property taxes	\$ 14,653	\$ -
Penalties and interest on delinquent taxes	115	-
Franchise charges-utilities	7,534	-
Intergovernmental revenues:		
Federal receipts:		
Grants	-	96,837
General municipal aid	107	-
State shared revenues:		
Fire protection	1,269	-
Liquor privilege tax	900	-
Sales tax	55,785	-
Gasoline tax	645	-
Nuclear plant payments	2,246	-
Homestead reimbursement	1,402	-
Grantor payments non-taxable	1,401	-
County railroad tax	3,229	-
Police fines and forfeits	2,025	-
Miscellaneous receipts	475	-
Sewer fees	-	69,529
Total Receipts	<u>91,786</u>	<u>166,366</u>

Continued
See accountants' report.

Town of Pope, Mississippi
Combined Statement of Cash Receipts and Disbursements
Governmental and Business-type Activities - continued
For the year ended September 30, 2019

	Governmental Activities	Business-type Activities
	General Fund	Sewer Fund
DISBURSEMENTS		
General government:		
Travel	\$ 176	\$ -
Election training	375	-
Utilities	9,234	-
Insurance	11,260	-
Professional fees	10,156	-
Town mowing	5,400	-
Office and postage expense	140	-
Salaries	26,400	-
Payroll taxes	2,234	-
Miscellaneous	10	-
Supplies	420	-
Memberships	415	-
	<u>66,220</u>	<u>-</u>
Fire department:		
Local contract	<u>2,496</u>	<u>-</u>
Police department:		
Supplies	1,060	-
Salaries	12,127	-
Payroll taxes	1,105	-
Police fines paid to state	<u>1,562</u>	<u>-</u>
	<u>15,854</u>	<u>-</u>
Sewer department:		
Lagoon mowing	-	5,400
Utilities	-	12,533
Returned check fees	-	230
Supplies	-	290
Memberships	-	361
Maintenance	-	18,140
Office and postage expenses	-	1,663
Salaries	-	15,660
Payroll taxes	-	1,287
Capital outlay	<u>-</u>	<u>96,837</u>
Total Disbursements	<u>84,570</u>	<u>152,401</u>
Excess (Deficiency) of receipts over disbursements	<u>7,216</u>	<u>13,965</u>

Town of Pope, Mississippi
Combined Statement of Cash Receipts and Disbursements
Governmental and Business-type Activities - continued
For the year ended September 30, 2019

	<u>Governmental Activities</u>	<u>Business-type Activities</u>
	<u>General Fund</u>	<u>Sewer Fund</u>
OTHER FINANCING SOURCES (USES)		
Debt retirement – principal	\$ -	\$ (13,672)
Debt interest	-	(14,558)
Interfund transfers in (out)	<u>(16,500)</u>	<u>16,500</u>
Total other financing sources (uses)	<u>(16,500)</u>	<u>(11,730)</u>
 Excess (Deficiency) of receipts and other financing sources over disbursements and other financing uses	 <u>(9,284)</u>	 <u>2,235</u>
 CASH BASIS FUND BALANCE –		
BEGINNING OF YEAR	 <u>50,303</u>	 <u>35</u>
 CASH BASIS FUND BALANCE –		
END OF YEAR	 <u>\$ 41,019</u>	 <u>\$ 2,270</u>

See accompanying independent accountants' compilation report.

Town of Pope, Mississippi
Schedule of Investments
September 30, 2019

There are no investments to report.

Town of Pope, Mississippi
Schedule of Long-Term Debt
For the Fiscal Year Ended September 30, 2019

	Balance Outstanding 9-30-18	Transactions		Balance Outstanding 9-30-19
		During Year Issued	Fiscal Year Redeemed	
OTHER LONG-TERM DEBT:				
Rural Utility Service	\$ 369,473	\$ 0	\$ (13,672)	\$ 355,801

The Town's revenue bonds are secured solely by the revenue of the sewer system.

Town of Pope, Mississippi
Schedule of Surety Bonds for Municipal Officials
September 30, 2019

<u>Name</u>	<u>Position</u>	<u>Company</u>	<u>Bond</u>
Jamie Howell	Mayor	St. Paul Travelers Company	\$25,000
Michael Boyette	Alderman	St. Paul Travelers Company	\$10,000
Justin Pope	Alderman	St. Paul Travelers Company	\$10,000
Jessie Flowers	Alderman	St. Paul Travelers Company	\$10,000
Ann Rikard	Alderman	St. Paul Travelers Company	\$10,000
Dan Jenkins	Alderman	St. Paul Travelers Company	\$10,000
Joshua Cobb	Police Chief	St. Paul Travelers Company	\$50,000
Tyler Mills	Police Officer	St. Paul Travelers Company	\$25,000
Charles Cranford	Police Officer	St. Paul Travelers Company	\$25,000
Tracy Holcomb	Town Clerk	St. Paul Travelers Company	\$50,000
Charlotte Capwell	Court Clerk	St. Paul Travelers Company	\$50,000

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**INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE
WITH STATE LAWS AND REGULATIONS**

Honorable Mayor and Board of Alderpersons
Town of Pope
Pope, Mississippi

We have compiled the accompanying statement of cash receipts and disbursements—governmental and business-type activities of the Town of Pope, Mississippi, for the year ended September 30, 2019, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants, and have issued our report dated January 8, 2020.

We have performed procedures to test compliance with certain state laws and regulations as described in the Municipal Compliance questionnaire that is prescribed by the Office of the State Auditor. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Town's compliance with these requirements. Accordingly, we do not express such an opinion.

The results of those procedures and our compilation of the accompanying statement of cash receipts and disbursements—governmental and business-type activities of the Town of Pope, Mississippi, for the year ended September 30, 2019, disclosed the following instances of noncompliance with state laws and regulations, which are also addressed as items 4, 5, and 6 in the Independent Accountants' Report on Applying Agreed-Upon Procedures.

Municipal Court Fines Receipts

We found that the court clerk failed to remit collected fines and forfeitures to the Town Clerk on a daily basis. We recommend that the court clerk be more diligent in remitting and reporting such collections on the required daily basis.

Municipal Budget

We noted that there were four items that exceeded budgeted amounts by a total of \$14,926.

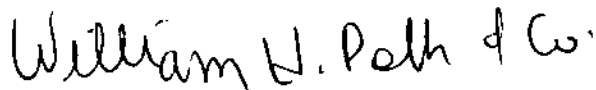
We recommend that greater care be taken in containing expenditures to the budgeted amounts and amending the budget if necessary.

Purchasing

We noted that three invoices for a total of \$2,900 were not located in the test of purchases made by the municipality.

We recommend that paid invoices be systematically filed for ease in locating.

This report is intended solely for the information and use of the Town's management and the Office of the State Auditor, State of Mississippi, 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.



William H. Polk & Co.
Batesville, Mississippi
January 8, 2020