

## OFFICE OF THE STATE AUDITOR REPORT NOTE:

*Section 7-7-211, Mississippi Code Annotated (1972)* gives the Office of the State Auditor the authority to audit, with the exception of municipalities, any governmental entity in the state. In the case of municipalities, *Section 21-35-31, Mississippi Code Annotated (1972)* requires municipalities to obtain an annual audit performed by a private CPA firm and submit that audit report to the Office of the State Auditor. The Office of the State Auditor files these audit reports for review in case questions arise related to the municipality.

As a result, the following document was not prepared by the Office of the State Auditor. Instead, it was prepared by a private CPA firm and submitted to the Office of the State Auditor. The document was placed on this web page as it was submitted and no review of the report was performed by the Office of the State Auditor prior to finalization of the report. The Office of the State Auditor assumes no responsibility for its content or for any errors located in the document. Any questions of accuracy or authenticity concerning this document should be submitted to the CPA firm that prepared the document. The name and address of the CPA firm appears in the document.

**Town of Sandersville, Mississippi  
Statement of Cash Receipts  
and Disbursements  
For the Year Ended September 30, 2023**

**Town of Sandersville, Mississippi  
Year Ended September 30, 2023**

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## INDEPENDENT ACCOUNTANTS' COMPILATION REPORT

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

Management is responsible for the accompanying Statement of Cash Receipts and Disbursements – Governmental and Business - Type Activities of Town of Sandersville, Mississippi for the year ended September 30, 2023, and the related notes to the financial statement 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 – Governmental and Business - Type Activities nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any form of assurance on the financial statements.

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 elected to omit substantially all the disclosures ordinarily included in financial statements prepared in accordance with the cash basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Company's cash receipts and disbursements. Accordingly, the financial statement is not designed for those who are not informed about such matters.

Management has omitted the management's discussion and analysis information that is required to be presented for purposes of additional analysis. Such missing information 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 Schedules I, II and III is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management. The supplementary information was subject to our compilation engagement. We have not audited or reviewed the supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such information.

In accordance with the provisions of Section 21-35-31, Miss. Code Ann. (1972), we have issued a report dated January 9, 2024, on the results of our agreed-upon procedures.

*Holt & Associates, PLLC*

Laurel, MS  
January 23, 2024

**Town of Sandersville, Mississippi**  
**Statement of Cash Receipts and Disbursements**  
**Governmental and Business-Type Activities**  
**For the Year Ended September 30, 2023**

	<u>Governmental Activities</u>	<u>Business-Type</u>	
	<u>Major Funds</u>	<u>Activities</u>	
	<u>General Fund</u>	<u>Water Fund</u>	<u>Totals</u>
<b>Receipts</b>			
General property taxes	\$ 154,636	\$ -	\$ 154,636
Licenses and permits			
Privilege licenses	5,024	-	5,024
Franchise charges - utilities	37,716	-	37,716
Intergovernmental receipts			
Federal receipts			
CDBG Grant	-	342,371	342,371
DPS Premium Pay - Police	9,000	-	9,000
FEMA	33,250	-	33,250
State revenues			
Homestead exemption reimbursement	10,685	-	10,685
Modernization use tax	52,498	-	52,498
State shared revenues			
Sales taxes	285,939	-	285,939
Gasoline tax	1,338	-	1,338
Fire insurance premium distribution	9,559	-	9,559
County share revenues			
Rail car taxes	18,622	-	18,622
Charges for services			
Sanitation	-	113,273	113,273
Water utility	-	153,791	153,791
Interest	4,348	1,422	5,770
Fines and Penalties	56,690	6,128	62,818
Miscellaneous receipts	2,953	8,890	11,843
Total receipts	<u>682,258</u>	<u>625,875</u>	<u>1,308,133</u>

**Town of Sandersville, Mississippi**  
**Statement of Cash Receipts and Disbursements**  
**Governmental and Business-Type Activities**  
**For the Year Ended September 30, 2023**

	<u>Governmental Activities</u>	<u>Business-Type</u>	
	<u>Major Funds</u>	<u>Activities</u>	
	<u>General Fund</u>	<u>Water Fund</u>	<u>Totals</u>
<b>Disbursements</b>			
General government	\$ 200,972	\$ -	\$ 200,972
Public safety:			
Police	255,346	-	255,346
Fire	38,729	-	38,729
Public works	159,712	-	159,712
Enterprise: water and sanitation	-	536,878	536,878
Redemption of principal	-	3,786	3,786
Interest on debt	-	32	32
Total disbursements	654,759	540,696	1,195,455
Excess (deficiency) of receipts over disbursements	27,499	85,179	112,678
<b>Other Financing Sources (Uses)</b>			
Transfers	(18,882)	18,882	-
Total other financing sources (uses)	(18,882)	18,882	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	8,617	104,061	112,678
<b>Cash Basis Fund Balance - Beginning of Year</b>	645,164	200,994	846,158
<b>Cash Basis Fund Balance - End of Year</b>	\$ 653,781	\$ 305,055	\$ 958,836

## **SUPPLEMENTAL INFORMATION**

**Town of Sandersville, Mississippi**  
**Schedule 1**  
**Schedule of Investments – All Funds**  
**For the Year Ended September 30, 2023**

<u>OWNERSHIP</u>	<u>TYPE OF INVESTMENT</u>	<u>INTEREST RATE</u>	<u>MATURITY DATE</u>	<u>OTHER INFORMATION</u>	<u>INVESTMENT COST/VALUE</u>
General Fund	Certificate of Deposit	1.30%	4/17/2024	Community Bank	\$ 16,472
General Fund	Certificate of Deposit	1.30%	4/17/2024	Community Bank	16,472
General Fund	Certificate of Deposit	1.30%	4/17/2024	Community Bank	16,472
General Fund	Certificate of Deposit	1.30%	5/17/2024	Community Bank	37,695
General Fund	Certificate of Deposit	1.75%	10/16/2024	Community Bank	28,235
General Fund	Certificate of Deposit	1.75%	10/16/2024	Community Bank	28,235
General Fund	Certificate of Deposit	1.75%	10/16/2024	Community Bank	20,329
General Fund	Certificate of Deposit	1.75%	8/4/2024	Community Bank	29,014
General Fund	Certificate of Deposit	1.75%	10/16/2024	Community Bank	28,235
General Fund	Certificate of Deposit	1.75%	11/13/2024	Community Bank	11,759
General Fund	Certificate of Deposit	1.75%	11/13/2024	Community Bank	11,759
General Fund	Certificate of Deposit	1.75%	11/13/2024	Community Bank	11,759
General Fund	Certificate of Deposit	1.75%	11/13/2024	Community Bank	11,759
<b>TOTAL GENERAL</b>					268,195
Proprietary Fund	Certificate of Deposit	1.30%	3/28/2024	Community Bank	5,158
Proprietary Fund	Certificate of Deposit	1.30%	6/9/2024	Community Bank	109,807
Proprietary Fund	Certificate of Deposit	1.30%	4/17/2024	Community Bank	7,687
<b>TOTAL PROPRIETARY</b>					122,652
<b>TOTAL INVESTMENTS</b>					\$ 390,847



**Town of Sandersville, Mississippi**  
**Schedule 2**  
**Schedule of Surety Bonds of Municipal Officials**  
**September 30, 2023**

<u>Name</u>	<u>Position</u>	<u>Surety</u>	<u>Bond Amount</u>
Bob White	Mayor	St. Paul Travelers	\$ 25,000
Karen Langley	Deputy Clerk	St. Paul Travelers	50,000
Karen Langley	Court Clerk	St. Paul Travelers	50,000
Paula Byrd	Town Clerk	St. Paul Travelers	100,000
Darlene Hill	Aldersperson	St. Paul Travelers	25,000
Walter Jack	Aldersperson	St. Paul Travelers	25,000
Max Sanders	Aldersperson	St. Paul Travelers	25,000
William Hill	Aldersperson	St. Paul Travelers	25,000
Tony Helton	Aldersperson	St. Paul Travelers	25,000
Shane Barlow	Police Chief	St. Paul Travelers	50,000
Joey Decuir	Police Officer	St. Paul Travelers	50,000
Brandon Johnson	Police Officer	St. Paul Travelers	50,000
Franklin Spurlin	Police Officer	St. Paul Travelers	50,000
Tommy Hartfield	Police Officer	St. Paul Travelers	50,000
Cody Bell	Police Officer	St. Paul Travelers	50,000
Elizabeth Walley	Police Officer	St. Paul Travelers	50,000
Dalton Gieger	Police Officer	St. Paul Travelers	50,000
Lake Hancock	Police Officer	St. Paul Travelers	50,000
Steven Welborn	Police Officer	St. Paul Travelers	50,000
Evan Miles	Police Officer	St. Paul Travelers	50,000
Eric Newberry	Police Officer	St. Paul Travelers	50,000
J.T. McKee	Police Officer	St. Paul Travelers	50,000
Kevin Dungan	Police Officer	St. Paul Travelers	50,000
Susan Blackwell	Police Officer	St. Paul Travelers	50,000
Devonte Lee	Police Officer	St. Paul Travelers	50,000

**Town of Sandersville, Mississippi**  
**Schedule 3**  
**Schedule of Long-Term Debt**  
**For the Fiscal Year Ended September 30, 2023**

<b>Definition and Purpose</b>	<b>Balance Outstanding October 1, 2022</b>	<b>Transactions During Fiscal Year</b>		<b>Balance Outstanding September 30, 2023</b>
		<b>Issued</b>	<b>Redeemed</b>	
<b>Other Long-term Debt:</b>				
Governmental activities:				
Capital Lease- Backhoe	\$ 14,575	\$ -	\$ 14,575	\$ -
Community Bank-Police Car	<u>40,724</u>	<u>-</u>	<u>-</u>	<u>40,724</u>
Total governmental activities	<u>55,299</u>	<u>-</u>	<u>14,575</u>	<u>40,724</u>
Proprietary activities:				
Water Lagoon-MDEQ	<u>3,786</u>	<u>-</u>	<u>3,786</u>	<u>-</u>
Total proprietary activities	<u>3,786</u>	<u>-</u>	<u>3,786</u>	<u>-</u>
Total Long-Term Debt	<u>\$ 59,085</u>	<u>\$ -</u>	<u>\$ 18,361</u>	<u>\$ 40,724</u>



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## Independent Accountants' Report on Compliance with State Laws and Regulations

To the Mayor and Board of Aldermen  
Town of Sandersville, Mississippi

We have compiled the accompanying Statement of Cash Receipts and Disbursements - Governmental and Business-type Activities, Schedule of Investments, Schedule of Surety Bonds for Municipal Officers and Schedule of Long-Term Debt of the Town of Sandersville, Mississippi, for the year ended September 30, 2023, in accordance with Statements of Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The financial statement has been prepared on the cash basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles in the United States of America.

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.

With respect to the items tested, the results of those procedures and our compilation of the accompanying Statement of Cash Receipts and Disbursements-Governmental and Business-type Activities, Schedule of Investments, Schedule of Surety Bonds for Municipal Officers and Schedule of Long-Term Debt of the Town of Sandersville, Mississippi, for the year ended September 30, 2023, disclosed two instances of noncompliance with state laws and regulations.

**Finding 1:** The Town does not have a formal system to tag fixed assets.

**Recommendation:** We recommend the Town implement a system in accordance with state law.

**Response:** The Town agrees with the finding and is currently updating the procedures to make sure all fixed assets are properly accounted for.

**Finding 2:** The Town did not obtain quotes required by Section 31-7-13(d), Miss. Code, 1972, Ann.

**Recommendation:** We recommend the Town implement a system in accordance with state law.

**Response:** The Town agrees with the finding and is currently updating the procedures to make sure all fixed assets are properly accounted for.

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This report is intended solely for the information and use of management 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.

*Holt & Associates, PLLC*

Laurel, MS

January 23, 2024



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**Special Report on Agreed-Upon Procedures for Small Towns**

To the Mayor and Board of Aldermen  
 Town of Sandersville, Mississippi

We have performed the procedures enumerated below on the accounting records of the Town of Sandersville, Mississippi’s compliance with certain laws and regulations Auditor, under the provisions of Section 21-35-31, Miss. Code Ann. (1972), as required by the Office of State, as of September 30, 2023. Town of Sandersville, Mississippi’s management is responsible for its compliance with certain laws and regulations required under the provisions of Section 21-35-31, Miss. Code Ann. (1972).

Town of Sandersville, Mississippi has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of complying with the State of Mississippi requirements under the provisions of Section 21-35-31, Miss. Code Ann. (1972). This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated 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>General Ledger Balance</u>
Community Bank	General	\$ 255,571
Community Bank	General	18,478
Community Bank	General	6,129
Community Bank	General	12,921
Community Bank	General	1,287
Community Bank	General	2,894
Community Bank	General	86,976
	Total General Fund	<u>\$ 384,256</u>
Community Bank	Water	\$ 144,801
Community Bank	Water	37,572
	Total Water Fund	<u>\$ 182,373</u>

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The Town also has petty cash totaling \$1,360 (\$1,330 for general fund and \$30 for water fund).

2. We examined certificates of deposit held for investment. The investments were confirmed directly with the bank. All investment transactions were examined for compliance with investments authorized by Section 21-33-323, Miss. Code Ann. (1972).

<u>Investment</u>	<u>Fund</u>	<u>Ledger Cost</u>
Certificates of Deposit	General	\$ 268,195
Certificates of Deposit	Water and Sewer Fund	<u>122,652</u>
Total investments		<u>\$ 390,847</u>

3. 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;
  - b. Traced distribution of taxes collected to proper funds; and
  - 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).

The distribution of taxes to funds was found to be in accordance with prescribed tax levies.

Ad valorem tax collections were within the limitations of Section 27-39-320 to 27-39-323, Miss. Code, 1972, Ann.

4. We obtained a statement of payments made by the Mississippi Department of Finance and Administration to the Town. Payments indicated were traced to deposit in the respective bank account and recorded in the general ledger without exception. Payments traced were as follows:

Sales tax allocation	General	\$ 285,939
Gasoline tax	General	1,338
Homestead exemption reimbursement	General	10,685
Modernization use tax	General	52,498
DPS Premium Pay - Police	General	9,000
Fire insurance premium distribution	General	9,559
CDBG Grant	Water	<u>342,371</u>
		<u>\$ 711,390</u>

5. We selected a sample of purchases made by the Town during the fiscal year. Each sample item was evaluated for proper approval and compliance with purchasing requirements set forth in Title 31, Chapter 7, Miss. Code Ann. (1972), if applicable.

The sample consisted of the following:

Number of Sample Items – 24  
Dollar Value of Sample - \$68,002

We found the Town’s purchasing procedures to be in agreement with the requirements of the above-mentioned sections (except as follows).

- I. The Town did not obtain quotes required by Section 31-7-13(d), Miss. Code, 1972, Ann.
6. We selected a sample of 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 Town to be in agreement with the requirements of the above-mentioned sections.

7. We have read the Municipal Compliance Questionnaire completed by the Town. The completed survey indicated no instances of noncompliance with state requirements, except that no formal system to tagging fixed assets has been implemented.

We were engaged by Town of Sandersville, Mississippi to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the AICPA. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on management’s compliance with laws and regulations. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of Town of Sandersville, Mississippi and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the Town of Sandersville, Mississippi 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 those specified parties. However, this report is a matter of public record and its distribution is not limited.

*Holt & Associates, PLLC*

Laurel, MS

January 23, 2024