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TOWN OF CARROLLTON
P. O. Box 181
Carrollton, Mississippi 38917

Mayor
Pamela R. Lee

Town Clerk
Sandy Williams

Aldermen
Susan Dunn
Allen Lee
Warren Long
Tommy Goodman
Ryan Jackson

Office of the State Auditor
P. O. Box 956
Jackson, Mississippi 39205

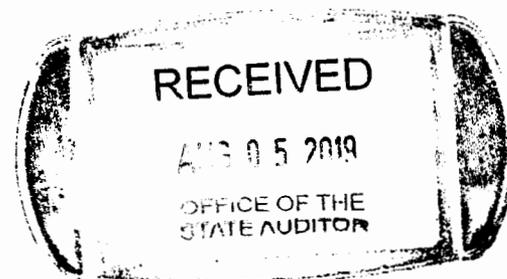
Re: Annual Municipal Compilations

Accompanying this letter is a copy of the annual compilation for the town of Carrollton, Mississippi, for the fiscal year ended September 30, 2015. A separate management letter was not written to the town of Carrollton in connection with this audit.

Sincerely,



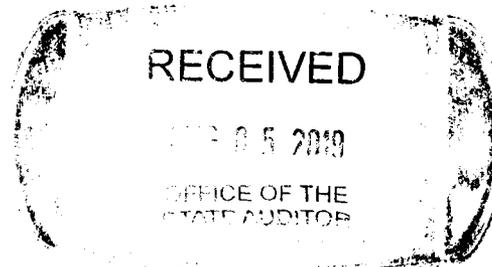
Pamela Lee
Mayor



TOWN OF CARROLLTON, MISSISSIPPI
COMPILATION REPORT AND
REPORT ON APPLYING AGREED-UPON PROCEDURES
FOR THE YEAR ENDED SEPTEMBER 30, 2015

TOWN OF CARROLLTON, MISSISSIPPI
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TAYLOR, POWELL, WILSON & HARTFORD, P.A.
CERTIFIED PUBLIC ACCOUNTANTS
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GREENWOOD, MISSISSIPPI 38930-9369
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INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

Honorable Mayor and
Board of Aldermen
Town of Carrollton, Mississippi

Management is responsible for the accompanying combined statement of cash receipts and disbursements (all funds) of the Town of Carrollton for the year ended September 30, 2015 and for determining that 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 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 of cash receipts and disbursements.

The Town's policy is to prepare its financial statement on the basis of cash receipts and disbursements; consequently, certain revenue is recognized when received rather than when measurable and available, and certain expenditures are recognized when paid rather than when the obligation is incurred. Under the cash basis, the only asset recognized is cash, and no liabilities are recognized. All transactions are recognized as either cash receipts or disbursements, and non-cash transactions are not recorded. The cash basis differs from generally accepted accounting principles primarily because accounts receivables, inventory, fixed assets, accounts payable, and long-term debt are not included in the financial statements. Accordingly, the statement of cash receipts and disbursements is not intended to present results of operations in conformity with U.S. generally accepted accounting principles.

Management has elected to omit substantially all of the disclosures ordinarily included in a financial statement prepared in accordance with 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, the financial statement is not designed for those who are not informed about such matters.

The supplementary information contained on pages 4 - 6 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.

Taylor, Powell, Wilson & Hartford P.A.

July 26, 2019

TOWN OF CARROLLTON, MISSISSIPPI
 COMBINED STATEMENT OF RECEIPTS AND DISBURSEMENTS (ALL FUNDS)
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

	Governmental	Proprietary	Totals	
	Fund	Fund	(Memorandum Only)	
	General	Water Fund	September 30, 2015	September 30, 2014
RECEIPTS				
REVENUE RECEIPTS:				
General property taxes:				
Current levy	\$ 46,552.58		\$ 46,552.58	\$ 42,133.14
Auto	<u>18,007.15</u>		<u>18,007.15</u>	<u>19,783.33</u>
Total taxes	<u>64,559.73</u>		<u>64,559.73</u>	<u>61,916.47</u>
Licenses and permits	<u>260.00</u>		<u>260.00</u>	<u>260.00</u>
Franchise taxes on utilities	<u>9,851.50</u>		<u>9,851.50</u>	<u>9,887.06</u>
Intergovernmental revenue:				
State grants:				
General municipal aid	94.75		94.75	94.75
Homestead exemption	<u>6,014.07</u>		<u>6,014.07</u>	<u>5,289.08</u>
Total state grants	<u>6,108.82</u>		<u>6,108.82</u>	<u>5,383.83</u>
State shared revenues:				
Liquor privilege tax	900.00		900.00	900.00
General sales tax	78,421.13		78,421.13	74,064.59
Motor vehicle fuel taxes	581.92		581.92	531.48
Grand Gulf	<u>2,392.27</u>		<u>2,392.27</u>	<u>2,249.56</u>
Total state shared revenues	<u>82,295.32</u>		<u>82,295.32</u>	<u>77,745.63</u>
Total intergovernmental revenue	<u>88,404.14</u>		<u>88,404.14</u>	<u>83,129.46</u>
Charges for services:				
Water utility		185,570.80	185,570.80	197,282.83
Garbage collection	<u>19,389.05</u>	-	<u>19,389.05</u>	<u>19,096.32</u>
Total charges for services	<u>19,389.05</u>	<u>185,570.80</u>	<u>204,959.85</u>	<u>216,379.15</u>
Miscellaneous:				
Rent – Community House	10,907.00		10,907.00	15,025.00
Interest income	713.08	1,445.12	2,158.20	2,670.69
Donations				11,500.00
Other	<u>5,060.00</u>	-	<u>5,060.00</u>	<u>20,181.25</u>
Total miscellaneous	<u>16,680.08</u>	<u>1,445.12</u>	<u>18,125.20</u>	<u>49,376.94</u>
Total revenue receipts	<u>199,144.50</u>	<u>187,015.92</u>	<u>386,160.42</u>	<u>420,949.08</u>
OTHER RECEIPTS:				
Grant proceeds	11,306.88		11,306.88	1,651.20
Insurance proceeds	-			10,322.33
Transfers	-	42.00	42.00	2,269.60
Total other receipts	<u>11,306.88</u>	<u>42.00</u>	<u>11,348.88</u>	<u>14,243.13</u>
Total cash receipts	<u>210,451.38</u>	<u>187,057.92</u>	<u>397,509.30</u>	<u>435,192.21</u>



TOWN OF CARROLLTON, MISSISSIPPI
 COMBINED STATEMENT OF RECEIPTS AND DISBURSEMENTS (ALL FUNDS)
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

	Governmental Fund	Proprietary Fund	Totals (Memorandum Only)	
	General	Water Fund	September 30, 2015	September 30, 2014
DISBURSEMENTS				
OPERATING DISBURSEMENTS:				
General Government:				
Legislative:				
Aldermen's fees	\$ 3,000.00	\$ 3,000.00	\$ 6,000.00	\$ 5,900.00
Executive:				
Mayor's fee	1,800.00	1,800.00	3,600.00	3,600.00
Finance Administration:				
General Finance:				
Clerk's fee	2,377.31		2,377.31	2,453.34
Office supplies	14,212.11		14,212.11	8,067.70
Legal and accounting fees	6,450.00		6,450.00	1,811.00
Insurance	4,217.90		4,217.90	6,146.50
Travel	941.08	-	941.08	1,843.29
Total general finance	<u>28,198.40</u>	<u>-</u>	<u>28,198.40</u>	<u>20,321.83</u>
Total general government	<u>32,998.40</u>	<u>4,800.00</u>	<u>37,798.40</u>	<u>29,821.83</u>
Public Safety:				
Fire:				
Contributions to Carrollton-North				
Carrollton Fire Fund	8,750.80		8,750.80	8,875.87
Total fire	<u>8,750.80</u>		<u>8,750.80</u>	<u>8,875.87</u>
Total public safety	<u>8,750.80</u>		<u>8,750.80</u>	<u>8,875.87</u>
Public Works:				
Streets:				
Salaries	31,381.06		31,381.06	15,423.02
Mowing Service Contract	34,400.00		34,400.00	38,700.00
Contract Labor	8,211.25		8,211.25	2,905.20
Employee benefits	1,821.98		1,821.98	1,759.38
Street lights	12,394.17		12,394.17	10,898.23
Materials and supplies	1,008.04		1,008.04	2,730.83
Repairs and maintenance	7,616.96		7,616.96	2,838.19
Gas and oil	998.42		998.42	1,203.42
Miscellaneous	1,405.39		1,405.39	-
Total streets	<u>99,237.27</u>		<u>99,237.27</u>	<u>76,458.27</u>
Sanitation:				
Garbage collection service	18,282.04		18,282.04	18,030.70
Total sanitation	<u>18,282.04</u>		<u>18,282.04</u>	<u>18,030.70</u>
Total public works	<u>117,519.31</u>		<u>117,519.31</u>	<u>94,488.97</u>

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OFFICE OF THE
STATE AUDITOR

TOWN OF CARROLLTON, MISSISSIPPI
 COMBINED STATEMENT OF RECEIPTS AND DISBURSEMENTS (ALL FUNDS)
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

	Governmental Fund	Proprietary Fund	Totals (Memorandum Only)	
	General	Water Fund	September 30, 2015	September 30, 2014
DISBURSEMENTS				
OPERATING DISBURSEMENTS: (Cont'd)				
Culture and Recreation:				
Contributions to public library	\$ 1,800.00		\$ 1,800.00	\$ 1,800.00
Community House – utilities and supplies	<u>15,910.48</u>		<u>15,910.48</u>	<u>18,325.64</u>
Total culture and recreation	<u>17,710.48</u>		<u>17,710.48</u>	<u>20,125.64</u>
Enterprise:				
Water:				
Salaries and independent contractor		46,813.34	46,813.34	51,525.25
Employee benefits		2,463.85	2,463.85	2,260.65
Utilities		17,251.32	17,251.32	18,090.72
Maintenance materials and supplies		16,977.29	16,977.29	12,049.81
Repairs		40,224.00	40,224.00	73,479.44
Insurance		7,837.10	7,837.10	5,158.50
Telephone		5,866.03	5,866.03	7,015.61
Chemicals		4,973.85	4,973.85	5,168.15
Miscellaneous		198.64	198.64	342.09
Office and billing expense		8,137.36	8,137.36	7,131.07
Debt service – interest		15,804.59	15,804.59	16,844.04
Debt service – principal		17,163.47	17,163.47	14,045.52
Customer deposit refunds		294.12	294.12	836.50
Professional fees		5,500.00	5,500.00	500.00
Sewer and water upgrades		4,656.00	4,656.00	4,812.00
Other – drilling new well		-	-	20,633.50
Total water		<u>194,160.96</u>	<u>194,160.96</u>	<u>239,892.85</u>
Total operating disbursements	<u>176,978.99</u>	<u>198,960.96</u>	<u>375,939.95</u>	<u>393,205.16</u>
OTHER DISBURSEMENTS:				
Transfers out	42.00		42.00	\$ 2,269.60
Grant Expenditures	8,697.00		8,697.00	
Debt service – interest	3,501.19		3,501.19	4,402.34
Debt service – principal	17,318.81		17,318.81	16,417.66
Capital outlay – recepticles, grant	-		-	1,651.20
Capital outlay – recepticles, non-grant	-		-	2,688.80
Capital outlay – other	<u>27,225.74</u>	-	<u>27,225.74</u>	<u>35,276.06</u>
Total other disbursements	<u>56,784.74</u>	-	<u>56,784.74</u>	<u>62,705.66</u>
Total cash disbursements	<u>233,763.73</u>	<u>198,960.96</u>	<u>432,724.69</u>	<u>455,910.82</u>
Excess of cash receipts over, under(-) cash disbursements	(23,312.35)	(11,903.04)	(35,215.39)	(20,718.61)
CASH BALANCES-BEGINNING OF YEAR	<u>212,784.44</u>	<u>212,281.20</u>	<u>425,065.64</u>	<u>456,184.55</u>
CASH BALANCES-END OF YEAR	<u>\$ 189,472.09</u>	<u>\$ 200,378.16</u>	<u>\$ 389,850.25</u>	<u>\$ 435,465.94</u>

SUPPLEMENTARY INFORMATION

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TOWN OF CARROLLTON, MISSISSIPPI
SCHEDULE OF INVESTMENTS - ALL FUNDS
SEPTEMBER 30, 2015

GENERAL FUND:

Certificate of Deposit, #7177, dated December 2, 2014, due September 2, 2017, 1.05%	\$ 25,728.86
Certificate of Deposit, #6972, dated December 4, 2014, due March 2, 2018, 0.50%	18,799.99
Certificate of Deposit, #7179, dated December 2, 2014, due September 2, 2017, 1.05%	<u>12,717.61</u>
Total general fund	<u>57,246.46</u>

WATER FUND:

Certificate of Deposit, #7178, dated December 2, 2014, due September 2, 2017, 1.05%	17,152.88
Certificate of Deposit, #6925, dated October 8, 2014, due January 7, 2019, 1.00%	44,012.51
Certificate of Deposit, #6928, dated October 8, 2014, due January 7, 2019, 1.00%	55,676.50
Certificate of Deposit, #7180, dated December 2, 2014, due September 2, 2017, 1.05%	<u>15,581.40</u>
Total water fund	<u>132,423.29</u>
Total investments	<u>\$ 189,669.75</u>

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TOWN OF CARROLLTON, MISSISSIPPI
 SCHEDULE OF LONG-TERM DEBT
 SEPTEMBER 30, 2015

	Balance	Transactions		Balance
	Outstanding 9-30-14	During Fiscal Year		Outstanding 9-30-15
		Issued	Redeemed	
Revenue Bonds:				
5.875% Water System Revenue Bond, July 10, 1991	\$ 47,216.07		\$ 3,802.46	\$ 43,413.61
4.645% Water System Revenue Bond, December 2, 1998	27,018.26		4,781.68	22,236.58
4.375% Water System Revenue Bond, April 14, 2004	284,854.28		8,579.23	276,275.05
Peoples Bank & Trust, 5.0% due August 10, 2019 (Fire truck)	26,161.48		4,804.24	21,357.24
Peoples Bank & Trust, 6.0% due July 16, 2018 (Building)	37,373.68		10,033.27	27,340.41
Peoples Bank & Trust, 4.3% due March 15, 2018 (Land)	<u>8,948.76</u>		<u>2,481.30</u>	<u>6,467.46</u>
Totals	<u>\$ 431,572.53</u>		<u>\$ 34,482.18</u>	<u>\$ 397,090.35</u>

TOWN OF CARROLLTON, MISSISSIPPI
SCHEDULE OF SURETY BONDS FOR TOWN OFFICIALS
SEPTEMBER 30, 2015

<u>Name</u>	<u>Position</u>	<u>Company</u>	<u>Bond</u>
Russell Wilson	Mayor	Western Surety Company	\$ 50,000
Linda McGregor	Town Clerk	Western Surety Company	70,000
Bernard M. Taylor, Jr.	Alderman	MS Municipal Liability	25,000
Thomas E. Goodman	Alderman	MS Municipal Liability	25,000
Allen Lee	Alderman	MS Municipal Liability	25,000
Pamela R. Lee	Alderman	MS Municipal Liability	25,000
Susan R. Dunn	Alderman	MS Municipal Liability	25,000
Shonna McGehee	Town Clerk Assistant	Western Surety Company	70,000

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TAYLOR, POWELL, WILSON & HARTFORD, P.A.
CERTIFIED PUBLIC ACCOUNTANTS
POST OFFICE BOX 9369
GREENWOOD, MISSISSIPPI 38930-9369
662-453-6432

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

Honorable Mayor and
Board of Aldermen
Town of Carrollton, Mississippi

We have compiled the accompanying Statement of Cash Receipts and Disbursements (All Funds), Schedule of Investments, Long-Term Debt, and Surety Bonds of the Town of Carrollton, Mississippi, for the year ended September 30, 2015, in accordance with Statements on 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.

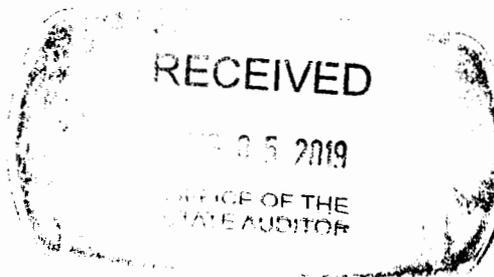
We have performed procedures to test compliance with certain state laws and regulations as described in the Municipal Compliance Questionnaire that is prescribed by the Office of the State Auditor. Our procedures were substantially less in scope than an audit, the object of which is the expression of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

With respect to items tested, the results of those procedures and my compilation of the accompanying Statement of Cash Receipts and Disbursements (All Funds), Schedule of Investments, Long-Term Debt and Surety Bonds for the year ended September 30, 2015, disclosed no material instances of noncompliance with state laws and regulations.

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.

Taylor, Powell, Wilson & Hartford P.A.

July 26, 2019



TAYLOR, POWELL, WILSON & HARTFORD, P.A.
CERTIFIED PUBLIC ACCOUNTANTS
POST OFFICE BOX 9369
GREENWOOD, MISSISSIPPI 38930-9369
662-453-6432

**INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES**

Honorable Mayor and Board of Aldermen
Town of Carrollton
Carrollton, 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 Carrollton, Mississippi, solely to assist the Office of the State Auditor in evaluating the Town of Carrollton, Mississippi's compliance with certain laws and regulations as of September 30, 2015, and for the year then ended. The Town of Carrollton, Mississippi's management is responsible for the accounting records of the Town of Carrollton, Mississippi. This agreed-upon procedures engagement was performed in accordance with attestations 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:

- A. 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. No exceptions were found.

<u>Bank</u>	<u>Type of Account</u>	<u>Fund</u>	<u>Balance Per General Ledger</u>
Peoples Bank & Trust Co. North Carrollton, MS	Checking	General	\$ 124,261.87
Peoples Bank & Trust Co. North Carrollton, MS (Community House)	Checking	General	<u>6,658.71</u>
Total General Fund			<u>130,920.58</u>
Peoples Bank & Trust Co. North Carrollton, MS	Checking	Water	69,160.19
Peoples Bank & Trust Co. North Carrollton, MS (Well project loan proceeds)	Checking	Water	<u>100.00</u>
Total Water Fund			<u>69,260.19</u>
Total all funds			<u>\$ 200,180.77</u>

Water Fund had \$50.00 on hand at September 30, 2015.

Bank	Fund	Balance Per General Ledger
Certificates of Deposit:		
Peoples Bank & Trust Co.:		
Dated 12-02-14, due 09-02-17, 1.05%	General	\$ 25,728.86
Dated 12-02-14, due 09-02-17, 1.05%	General	12,717.63
Dated 12-04-14, due 03-03-15, 0.50%	General	18,800.02
Dated 12-02-14, due 09-02-17, 1.05%	Water	15,581.40
Dated 12-02-14, due 09-02-17, 1.05%	Water	17,152.56
Dated 10-08-14, due 01-07-16, 1.00%	Water	55,676.50
Dated 10-08-14, due 01-07-16, 1.00%	Water	<u>44,012.51</u>
Total Certificate of Deposit		<u>\$ 189,669.48</u>

- B. All investments transactions during the year were examined for compliance with investments authorized by Section 21-33-323, Miss. Code Ann. (1972).
- C. We performed the following procedures with respect to ad valorem taxes on real and personal property levied during the fiscal year.
1. Proved the mathematical accuracy of the tax rolls and traced levies to governing body minutes.
 2. Reconciled the amount of taxes levied per the tax rolls to amounts actually collected.
 3. Examined uncollected taxes for proper handling including tax sales.
 4. Traced distribution of taxes collected to proper funds.
 5. Analyzed increase in taxes for most recent period for compliance with increase limitations of Sections 27-39-320 to 27-39-323, of Miss. Code Ann. (1972).

Tax assessments were found to be mathematically correct and in agreement with collections as follows:

	Taxable Assessed Values	Millage	Levy
Real property	\$ 991,212	47	\$ 46,586.96
Personal property	78,956	47	3,710.93
Public Utilities	162,935	47	7,657.95
Automobile	<u>374,148</u>	44	<u>17,584.95</u>
Totals	<u>\$ 1,607,251</u>		<u>\$ 75,540.79</u>
Less: Unpaid taxes			
Homestead exemption allowed			-10,060.26
Actual homestead reimbursement			6,014.07
Prior year – auto			1,369.90
County's Tax Collector's Commissions			<u>-556.01</u>
TOTAL TAXES TO BE ACCOUNTED FOR			<u>\$ 72,308.49</u>

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	Taxes, Penalties and Interest	Homestead Reimbursement	Total
Credits:			
General Fund	\$ 61,812.54	\$ 6,014.07	\$ 67,826.61
Fire Fund	<u>2,747.22</u>		<u>2,747.22</u>
	64,559.76	6,014.07	70,573.83
Total collected and settled			
Balance Represented By:			
Unaccounted for difference			<u>1,734.66</u>
TOTAL TAXES ACCOUNTED FOR			<u>\$ 72,308.49</u>

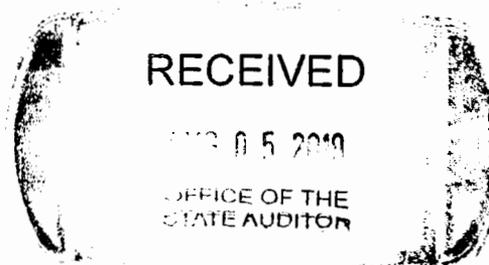
The distribution of taxes to funds was in accordance with prescribed tax levies and uncollected taxes were properly handled.

Ad valorem tax collections were within the limitations of Sections 37-39-320 to 27-39-323, Miss. Code Ann. (1972), as follows:

Limitation: (excluding debt service)		Actual collection: (excluding debt service)	
Base year 2014	\$ 67,205.55	Fiscal year ended 9-30-15	\$ 64,559.76
10% increase	6,720.56	Homestead exemption reimbursement	6,014.07
		Under limitation	<u>3,352.28</u>
Total	<u>\$ 73,926.11</u>		<u>\$ 73,926.11</u>

D. We obtained a statement of payments made by the Mississippi Department of Finance and Administration to the town. The payments indicated were traced to deposit in the bank and recorded in the general ledger without exception. Cash receipts were as follows:

Purpose	Receiving Fund	Amount
Homestead exemption	General Fund	\$ 6,014.07
Sales tax allocation	General Fund	78,421.13
Motor vehicle fuel tax	General Fund	581.92
General Municipal Aid	General Fund	94.75
Liquor privilege	General Fund	900.00
Nuclear plant	General Fund	2,392.27
Grants	General Fund	<u>11,306.88</u>
		<u>\$ 99,711.02</u>



- E. We selected a sample of purchases made by the Town during the year. Each sample item was evaluated for compliance with purchasing requirements set forth in Sections 31-7-1, 31-7-13, 31-7-49 and 31-7-57, of the Miss. Code Ann. (1972), as applicable.

The sample consisted of the following:

Number of sample items 25
Dollar value of sample \$ 40,073.58

We found the Town's purchasing procedures to be in compliance with the above sections.

- F. We have read the Municipal Compliance Questionnaire completed by the Town. The completed questionnaire indicated no instances of noncompliance.

We were not engaged to, and did not, perform an audit, the objective of which would be the expression of an opinion on the specified elements, accounts, or items. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of 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 the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.

Taylor, Powell, Wilson & Hatfield P.A.

July 26, 2019

