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**Town of Cruger
P O Box 214
Cruger, Mississippi 38924**

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

Re: Annual Municipal Compilation

Accompanying this letter are two copies of the annual compilation, one paper copy and one electronic copy, for the Town of Cruger, Mississippi, for the fiscal year ended September 30, 2015. A separate management letter was not written to the town in connection with this audit.

Sincerely,


Arrica Weatherall

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**Town of Cruger
Financial Statements
Year Ended September 30, 2015**

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JAN 05 2016**

Dungan CPA Company
120 South Natchez Street
Kosciusko, Mississippi 39090

Town of Cruger
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Town of Cruger
Financial Section
September 30, 2015

DUNGAN CPA COMPANY

Dungan CPA, Co.
120 South Natchez Street
Kosciusko, MS 39090

Phone 662-289-9007
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INDEPENDENT ACCOUNTANT'S REPORT ON AGREED-UPON PROCEDURES FOR SMALL MUNICIPALITIES (TOWNS)

November 23, 2015

Honorable Mayor and Board of Aldermen
Cruger, Mississippi

I have applied certain agreed-upon procedures, as discussed below, to the accounting records of the Town of Cruger, Mississippi, as of September 30, 2015, and for the year then ended, as required by the Office of the State Auditor, under the provisions of Section 21-35-31, Miss. Code Ann. (1972). It is understood the report is solely for the use of the governing body of the Town of Cruger, Mississippi, and the Office of the State Auditor and should not be used for any other purposes. My procedures and findings are as follows:

1. I 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:

Bank	Fund	Balance Per General Ledger
Bank Plus	General	\$ 8,989
Bank Plus	General	28,458
Bank Plus	Utility	7,290
Bank Plus	Utility	4,557
Bank Plus	Special Revenue	65
Bank Plus	Special Revenue	30
Bank Plus	Special Revenue	11
Bank Plus	Special Revenue	2,019

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2. I 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 and 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 completion with increase limitations of Sections 27-39-320 to 27-39-323, Miss. Code Ann. (1972).

The distribution of taxes to funds was found to be in accordance with 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. Coed Ann. (1972).

Ad valorem tax collections for the retirement of general obligation debt was found to be sufficient for payment of current principle and Interest in accordance with limitations Imposed by Sections 21-33-87 and 21-33-303, Miss. Code Ann, (1972).

3. I obtained a statement of payments made by the Department of Finance and Administration to the municipality. Payments Indicated were traced to deposits in the respective bank accounts and recorded in the general ledger without exception. Payments traced were as follows:

Payment Purpose	Receiving Fund	General Ledger Amount
General Municipal Aid	General Fund	\$ 192
Gasoline Tax	General Fund	1,158
Homestead Exemption	General Fund	1,771
Payments Nuclear Plant	General Fund	2,123
Sales Tax Allocation	General Fund	5,473
Fire Protection Allocation	General Fund	2,100

4. I selected a sample of purchases made by the municipality 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), as applicable.

The sample consisted of the following:

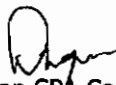
Number of Sample Items	47
Total Dollar Value of Sample	\$ 12,907.50

I found the municipality's purchasing procedures to be in agreement with the requirements of the above-mentioned sections.

5. I selected a sample of collection of fines and forfeitures and verified that the municipal court clerk had settled daily with the municipal clerk. I 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.
6. I have read the Municipal Compliance Questionnaire completed by the municipality. The completed survey indicated no instances of noncompliance with state requirements.

Because the above procedures do not constitute an audit in accordance with generally accepted auditing standards, I do not express an opinion on any of the specific accounts or classes of transactions referred to above. In connection with the procedures referred to above, no matters came to my attention that

caused me to believe the items specified in Paragraphs 1, 2 and 3 should be adjusted. Had I performed additional procedures or had I conducted an audit of the financial statement in accordance with generally accepted auditing standards, matters might have come to my attention that would have been reported to you. This report should not be associated with the financial statements of the Town of Cruger, Mississippi, for the year ended September 30, 2015.

 CPA, Co.
Dungan CPA Company
November 23, 2015

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Independent Accountant's Compilation Report

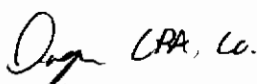
Honorable Mayor and Board of Alderman
Town of Cruger, Mississippi

I have compiled the accompanying statement of cash receipts and disbursements - all fund types as of September 30, 2015, and for the year then ended. I have not audited or reviewed the accompanying financial statement and, accordingly, do not express an opinion or provide any assurance about whether the financial statement is in accordance with accounting principles generally accepted in the United States of America.

Management is responsible for the preparation and fair presentation of the financial statement 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 statement.

My 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 statement without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statement.

The supplementary information contained on pages 13 through 15 is presented for purposes of additional analysis and is not a required part of the financial statement. The supplementary information has been compiled by me from information that is the representation of management. I have not audited or reviewed the supplementary information and, accordingly, do not express an opinion or provide any assurance on such supplementary information.


Dungan CPA Co
November 23, 2015

Town of Cruger, Mississippi
Combined Statement of Cash Receipts and Disbursements
Governmental and Business-type Activities
For the Year End September 30, 2015

	<u>All Funds</u>
Receipts	
Taxes	
General Property Taxes	69,353
Licenses and Permits	
Privilege Licenses	
Franchise Charges	
Intergovernmental Revenues:	
Federal Receipts	
General Municipal Aid	
General Aid to Municipalities	20,192
Other	
State Shared Revenues:	
Sales Tax	5,473
Gasoline Tax	1,158
Nuclear Plant	2,123
Homestead Exemption	1,771
State Fire Rebate and Fire Protection	8,100
Other State Shared Revenue	
Charges for Services:	
Water Utility	68,831
Fines and Forfeits	
Miscellaneous Income	(200)
Interest Earned	
Total Receipts	<u>176,801</u>
Disbursements	
General Government	100,710
Public Safety-Fire	537
Enterprise	
Water Utility	26,165
Total Disbursements	<u>127,412</u>
Other Sources (Disbursements)	
Capital Outlay	26,700
Total Other	<u>26,700</u>
Excess (Deficiency) of Receipts over Disbursements	<u>22,689</u>
Cash Basis Fund Balance - Beginning	<u>28,727</u>
Cash Basis Fund Balance - Ending	<u>\$ 51,419</u>

The Notes to the Financial Statement are an integral part of this Combined Statement of Cash Receipts and Disbursements

Notes to the Financial Statement

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TOWN OF CRUGER
Notes to Financial Statements
September 30, 2015

Note 1 - Summary of significant accounting policies

Reporting Entity

The financial statement for the town consists of all the funds of the town.

The Citizens of Cruger have elected to operate under a Code Charter as permitted by Mississippi Statutes 21-3-3, which prescribes a Mayor and Board of Aldermen form of government.

Fund Accounting

The accounts of the town are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. Government 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 various funds are grouped, in the financial statement for this report, into four generic fund types and two broad fund categories as follows:

General Fund – The General Fund is the general operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in another fund. Included in this fund is the General Fund and the Cemetery Fund.

Special Revenue Fund – The Special Revenue Fund accounts for the proceeds of specific revenue sources, other than major capital projects or expendable trust funds that are legally restricted to expenditures for specified purposes. The Special Revenue Fund is the Capital Projects Fund.

Fiduciary Funds – Fiduciary funds are used to account for assets held in a trustee or agency capacity for others. The Fiduciary Fund is the Unemployment Compensation Fund.

Enterprise Funds – Enterprise Funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that cost of providing goods or services to the general public on a continuing basis be financed or recovered primarily through use charges; or (b) where the governing body had decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. The Proprietary Funds are the Water and Sewer Fund.

Basis of Accounting

The financial statement is prepared on a cash receipts and disbursements basis, as prescribed by the 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.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

TOWN OF CRUGER
Notes to Financial Statements
September 30, 2015

Note 2 – Report Classifications

Receipts and disbursements were classified according to requirements for small towns in the State of Mississippi as prescribed by the Office of the State Auditor.

Town of Cruger
Supplemental Section
September 30, 2015

**Town of Cruger, Mississippi
Schedule of Investments-All Funds
For the Fiscal Year ended September 30, 2015**

Type of Investment	Interest Rate	Acquisition Date	Maturity Date	Other Information	Investment Value
None					

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Town of Cruger, Mississippi
Schedule of Long-Term Debt
For the Fiscal Year ended September 30, 2015

Definition & Purpose	Balance Outstanding October 1, 2014	Issued	Redeemed	Balance Outstanding September 30, 2015
None				

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**Town of Cruger, Mississippi
Schedule of Surety Bonds for Town Officials
September 30, 2015**

Name	Position	Surety	Bond Amount
Arrica Weatherall	Mayor	Brierfield	\$ 10,000
Alice Randle	Town Clerk	Brierfield	50,000
Quentin Delaney	Alderman	Travelers	10,000
Katherine Granderson	Alderman	Travelers	10,000
Ann Outlaw	Alderman	Travelers	10,000
Johnetta Dean	Alderman	Travelers	10,000
Caroline Harris	Alderman	Travelers	10,000
Bobbie Epps	Deputy Clerk	Brierfield	50,000



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REPORT ON COMPLIANCE
WITH STATE LAWS AND REGULATIONS

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

I have compiled the accompanying Statement of Cash Receipts and Disbursements – Governmental and Business- Type Activities, Schedule of Investments – All Funds, Schedule of Long-Term Debt and Schedule of Surety Bonds for Town Officials, of the Town of Cruger, 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 accounting principles generally accepted in the United States of America.

I have performed procedures to test compliance with certain state laws and regulations as described by the Municipal Compliance Questionnaire that is prescribed by the Office of the State Auditor. My 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. According, I 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 - Governmental and Business- Type Activities, Schedule of Investments – All Funds, Schedule of Long-Term Debt and Schedule of Surety Bonds for Town Officials, of the Town of Cruger, Mississippi, 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 the 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 cursive script that reads 'Dungan CPA, Company'.

Dungan CPA, Company
November 23, 2015