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Town of Jonestown, Mississippi

Special Report on Agreed Upon Procedures
For Small Municipalities (Towns)

For the Year Ended September 30, 2015

Town of Jonestown, Mississippi
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**SPECIAL REPORT ON AGREED-UPON PROCEDURES
 FOR SMALL MUNICIPALITIES (TOWNS)**

Honorable Mayor and Board of Alderman
 Town of Jonestown
 Jonestown, Mississippi

We have applied certain agreed-upon procedures, as discussed below, to the accounting records of the Town of Jonestown, 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 Mississippi Code Ann. (1972). It is understood the report is solely for the use of the governing body of the Town of Jonestown, Mississippi, and the Office of the State Auditor and should not be used for any other purposes. Our procedures and findings are as follows:

1. 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:

<u>Bank</u>	<u>Fund</u>	<u>Balance Per General Ledger</u>
First National Bank	General	\$ 37,957
CB & S Bank	Water & Sewer	(29,337)
Shreveport Federal Credit Union	Water & Sewer Reserve	21,024
Delta Federal Credit Union	General	330
Total		<u>\$ 29,974</u>

2. The Town did not possess any securities held for investment. All investment transactions during the year were examined for compliance with investments authorized by Section 21-33-323, Mississippi Code Ann. (1972), and is presented below.
3. We 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. Examined uncollected taxes for proper handling, including tax sales,
 - c. Traced distribution of taxes collected to proper funds; and
 - d. Analyzed increase in taxes for most recent period for completion with increase limitations of Sections 27-39-320 to 27-39-323, Mississippi 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, Mississippi Code Ann. (1972).

SPECIAL REPORT ON AGREED-UPON PROCEDURES FOR SMALL MUNICIPALITIES (TOWNS)

Honorable Mayor and Board of Alderman

Town of Jonestown

Jonestown, Mississippi

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There were no Ad valorem tax collections for the retirement of general obligation debt. Ad valorem tax collections for the retirement of water and sewer bonds were found to be sufficient for payment of current principal and interest in accordance with limitations imposed by Sections 21-33-87 and 21-33-303. Mississippi Code Ann. (1972).

4. We 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. Payments traced were as follows:

<u>Payment Purpose</u>	<u>Receiving Fund</u>	<u>Ledger Amount</u>
General Municipal Aid	General	\$ 647
ABC Permits	General	900
Sales Tax Allocation	General	34,470
Gasoline Tax	General	3,813
Homestead Exemption Reimbursement	General	12,171
Nuclear Plant	General	18,735
Fire Protection	General	7,063
Law Enforcement Grant	General	2,022
MS Development Authority	General	400,011
Total		<u>\$ 479,832</u>

5. The Town of Jonestown is so small that we were able to review the entire record of purchases for the fiscal year. Nothing came to our attention that would lead us to believe that the Town's purchasing procedures were not in agreement with the requirement of Title 31, Chapter 7, Mississippi Code Ann. (1972).

We found the municipalities purchasing procedures to be in agreement with the requirements of the above mentioned sections.

6. The Town did not prepare the Municipal Compliance Questionnaire. Based on our interview of the Town Clerk, we noted the following:
- a. Fixed assets were not properly tagged and accounted (Section II-Municipal Audit & Accounting Guide).
 - b. The Town did not contract with a Certified Public Accountant or an auditor approved by the State Auditor for its annual audit within twelve months of the end of the fiscal year (Section 21-35-31).

SPECIAL REPORT ON AGREED-UPON PROCEDURES FOR SMALL MUNICIPALITIES (TOWNS)

Honorable Mayor and Board of Alderman

Town of Jonestown

Jonestown, Mississippi

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Because the above procedures do not constitute an audit in accordance with generally accepted auditing standards, we 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 our attention that caused us to believe the items specified in Paragraphs 1, 2 and 3 should be adjusted. Had we performed additional procedures or had we conducted an audit of the financial statements in accordance with generally accepted auditing standards, other significant matters might have come to our attention that would have been reported to you. This report should not be associated with the financial statements of the Town of Jonestown, Mississippi, for the year ended September 30, 2015.

The Myles CPA Firm, PLLC

THE MYLES CPA FIRM, PLLC

Certified Public Accountants

Tupelo, Mississippi

June 8, 2017

JUL 12 2018



THE MYLES CPA FIRM, PLLC

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ACCOUNTANT'S COMPILATION REPORT

Honorable Mayor and Board of Alderman
Town of Jonestown
Jonestown, 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, in accordance with Statements on Standards for Accounting and Review Services established by the American Institute of Certified Public Accountants.

A compilation is limited to presenting, in the form of financial statements, information that is the representation of management. I have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

The Myles CPA Firm, PLLC

THE MYLES CPA FIRM, PLLC
Certified Public Accountants
Tupelo, Mississippi
June 8, 2017

Town of Jonestown, Mississippi
Combined Statement of Cash Receipts and Disbursements (All Funds)
For the Fiscal Year Ended September 30, 2015

	Governmental Fund Types		
	General	Special Revenue Funds	
		Insurance Fund	Community Dev Block Grant
REVENUE RECEIPTS:			
General Property Taxes	\$ 188,268	\$ -	\$ -
Licenses and Permits	670	-	-
Franchise Taxes	18,842	-	-
Inter-Governmental Revenues:			
General Municipal Aid	647	-	-
State Shared Revenue:			
General Sales Tax	34,470	-	-
Road Tax	-	-	-
Motor Vehicle Fuel Tax	3,813	-	-
Alcoholic Beverage License	900	-	-
Fire Protection	7,063	-	-
Grand Gulf Distribution	18,735	-	-
State Surplus	7,956	-	-
Gaming	-	-	-
Motor Vehicle Licenses	57,171	-	-
Emergency Management	-	-	-
Police Safety	-	-	-
Law Enforcement Grant	2,022	-	-
MS Development Authority	400,011	-	-
Charges for Services:			
Water and Sewage Utility	-	-	-
Waste Collection	-	-	-
Fines and Forfeits	23,932	-	-
Interest Income	-	-	-
Other Grant Income	82,493	-	-
Rent	3,425	-	-
Other Income	19,971	-	-
Total Revenue Receipts	<u>870,389</u>	<u>-</u>	<u>-</u>
Other Receipts			
Transfers from Other Funds	25,500	-	-
Cash Balance Adjustment	-	-	-
Insurance Proceeds	-	-	-
Bank Loan Proceeds - Note 4	-	-	-
Other Proceeds	-	-	-
Total Other Receipts	<u>25,500</u>	<u>-</u>	<u>-</u>
Total Receipts	<u>895,889</u>	<u>-</u>	<u>-</u>
Cash Balance - Beginning of Year	(8,554)	-	-
Total Amount to Account For	<u>\$ 887,335</u>	<u>\$ -</u>	<u>\$ -</u>

The accompanying notes are an integral part of these Financial Statements.

Proprietary Fund		2015	2014
Water Fund Reserve	Water and Sewer Fund	TOTALS (MEMORANDUM ONLY)	TOTALS (MEMORANDUM ONLY)
\$ -	\$ -	\$ 188,268	\$ 146,235
-	-	670	877
-	-	18,842	20,107
-	-	647	647
-	-	34,470	46,994
-	-	-	155
-	-	3,813	3,468
-	-	900	900
-	-	7,063	7,074
-	-	18,735	21,831
-	-	-	1,245
-	-	57,171	51,771
-	-	-	-
-	-	2,022	-
-	-	400,011	37,012
-	205,468	205,468	211,378
-	-	-	-
-	-	23,932	19,312
-	-	-	-
-	-	3,425	3,675
-	36	20,007	11,607
-	205,504	1,075,893	584,288
-	8,700	34,200	23,000
-	-	-	-
-	-	-	-
-	-	-	-
-	8,700	34,200	23,000
-	214,204	1,110,093	607,288
21,024	14,290	26,760	43,910
\$ 21,024	\$ 228,494	\$ 1,136,853	\$ 651,198

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The accompanying notes are an integral part of these Financial Statements.

Town of Jonestown, Mississippi
Combined Statement of Cash Receipts and Disbursements (All Funds)
For the Fiscal Year Ended September 30, 2015

	Governmental Fund Types		
	General	Special Revenue Funds	
		Insurance Fund	Community Dev Block Grant
OPERATING DISBURSEMENTS:			
General Government:			
Executive and Financial	\$ 167,620	\$ -	\$ -
Legislative	61,330	-	-
Judicial and Law	40,637	-	-
Public Safety:			
Police	138,904	-	-
Fire	7,791	-	-
Highways and Streets:			
Lighting & Maintenance	18,301	-	-
Sanitation	4,590	-	-
Water and Sewage Utility	-	-	-
Recreation	-	-	-
Election	-	-	-
Beautification	-	-	-
Interest Expense	-	-	-
Summer food Service Program	-	-	-
Total Operating Disbursements	<u>439,173</u>	<u>-</u>	<u>-</u>
OTHER DISBURSEMENTS:			
Transfers	-	-	-
MDA/CDBG (Note 4)	400,116	-	-
Lease Payment (Principal)	-	-	-
Payment on Note (Principal)	-	-	-
Summer Food Service Program	-	-	-
Less Depreciation	-	-	-
Capital Outlay	-	-	-
Other Disbursement	9,759	-	-
Total Other Disbursements	<u>409,875</u>	<u>-</u>	<u>-</u>
Total Disbursements	<u>849,048</u>	<u>-</u>	<u>-</u>
Cash Balance - End of Year	<u>38,287</u>	<u>-</u>	<u>-</u>
Total Amount Accounted For	<u>\$ 887,335</u>	<u>\$ -</u>	<u>\$ -</u>

The accompanying notes are an integral part of these Financial Statements.

Proprietary Fund		2015	2014
Water Fund Reserve	Water and Sewer Fund	TOTALS (MEMORANDUM ONLY)	TOTALS (MEMORANDUM ONLY)
\$ -	\$ -	\$ 167,620	\$ 145,839
-	-	61,330	62,310
-	-	40,637	30,660
-	-	138,904	95,734
-	-	7,791	8,316
-	-	18,301	20,895
-	-	4,590	8,842
-	169,623	169,623	155,354
-	-	-	-
-	-	-	-
-	-	-	-
-	18,208	18,208	18,208
-	-	-	-
-	187,831	627,004	546,158
-	47,500	47,500	71,847
-	-	400,116	-
-	-	-	-
-	22,500	22,500	26,201
-	-	-	-
-	-	-	-
-	-	9,759	2,939
-	70,000	479,875	100,987
-	257,831	1,106,879	647,145
21,024	(29,337)	29,974	26,760
\$ 21,024	\$ 228,494	\$ 1,136,853	\$ 673,905

The accompanying notes are an integral part of these Financial Statements.

The Myles CPA Firm, PLLC
 Certified Public Accountant
 Tupelo, Mississippi

Town of Jonestown Mississippi
Profit & Loss Statement – Water & Sewer Fund
For the Fiscal Year Ended September 30, 2015

Revenue:	
Water Sales	\$ 205,468
Other Income	37
	205,505
Expenses:	
Salaries	37,373
Fringe Benefits	7,156
Chemical	15,590
Supplies	5,882
Professional Services	10,313
Water Well - Electricity	20,874
Repairs and Maintenance	36,954
Inmate Lunches	5,751
Taxes	1,340
Printing and Binding	2,799
Advertising	681
Insurance	4,154
Fuel, Oil & Lubricants	10,599
Postage	1,169
Other	2,144
Depreciation Expense (Note 3)	48,082
Rural Development Loan - Interest	18,208
	229,069
Total Water Expenses	229,069
Net Profit (Loss) - Ordinary	(23,564)
Transfers In	8,700
Transfers Out	(47,500)
Rural Development - Loan Principal	22,500
Net Profit (Loss)	\$ (84,864)

The accompanying notes are an integral part of these Financial Statements.

The Myles CPA Firm, PLLC
Certified Public Accountant
Tupelo, Mississippi

NOTES TO FINANCIAL STATEMENTS

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TOWN OF JONESTOWN, MISSISSIPPI
NOTES TO FINANCIAL STATEMENT
September 30, 2015

Note 1 - Summary of Significant Accounting Policies

The more significant of the government's accounting policies are described below.

A. Reporting Entity

In evaluating how to define the government, for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in GAAP. The Town of Jonestown has no component units.

The Mississippi Delta is an agricultural based economy. The economic stability of the taxpayers and utility customers of the Town of Jonestown is significantly affected by this environment.

B. Fund Accounting

The government uses funds to report on the cash receipts and disbursements. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. Funds are classified into two categories: governmental and proprietary. Each category, in turn, is divided into separate "fund types".

Governmental funds are used to account for all or most of a government's general activities including the servicing of general long-term debt (debt service funds). The general fund is used to account for all activities of the general government not accounted for in some other fund. Special revenue funds account for revenue sources that are legally restricted to expenditures for specific purposes.

Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Goods or services from such activities can be provided to outside parties (enterprise funds).

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the government. When these assets are held under the terms of a formal trust agreement, a pension trust fund, a nonexpendable trust fund or an expendable trust fund is used. The terms "nonexpendable" and "expendable" refer to whether or not the government is under an obligation to maintain the trust principal. Agency funds generally are used to account for assets that the government holds on behalf of others as their agent.

(Continued)

TOWN OF JONESTOWN, MISSISSIPPI
NOTES TO FINANCIAL STATEMENT - CONTINUED
September 30, 2015

C. 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.

D. 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.

E. Cash

The Town deposits excess funds in financial institutions selected by the board in accordance with state statutes. Cash consists of amounts on deposit in demand accounts and is valued at cost.

Various restrictions on these deposits are imposed by state statutes. These restrictions are summarized as follows:

All deposits with financial institutions insured by the Federal Deposit Insurance Corporation (FDIC) or by the Federal Savings and Loan Insurance Corporation (FSLIC), or any successors to such insurance corporations, must be collateralized in an amount equal to 105 % of the uninsured amount. The collateral must be on deposit with the Town Clerk.

The Town is allowed, by statute, to invest excess funds in any bonds or other direct obligations of the United States of America or the state of Mississippi, or of any county or municipality of this state, when such county or municipal bonds have been properly approved, or in interest-bearing time certificates of deposit with any financial institution approved for the deposit of state funds.

F. Memorandum Only - Total Columns

Total columns on the financial statement are captioned "memorandum only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial positions, results of operations or changes in financial position in conformity with generally accepted accounting principles. Neither are such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

G. Plant and Equipment

Plant and equipment recorded in the water and sewage fund is stated at cost less accumulated depreciation. Depreciation has been provided using the straight-line method.

(Continued)

TOWN OF JONESTOWN, MISSISSIPPI
 NOTES TO FINANCIAL STATEMENT - CONTINUED
 September 30, 2015

H. General Fixed Assets

General fixed assets purchased are recorded as expenditures (Capital Outlay) in the fund making the purchase. Such assets are capitalized at cost in the general fixed assets group of accounts.

Note 2 - Property Tax

Property taxes attach an enforceable lien on property as of January 1. Taxes are levied as of January 1 and payable on or before February 1. Taxes are collected and remitted by the Jonestown County Tax Collector.

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

Note 3 – Fixed Assets – Water and Sewage Fund

The plant and equipment consist of the following:

	Cost	Depreciation Expense	Accumulated Depreciation	Un-Depreciated Cost
Water System Improvements	417,053	16,951	309,846	107,207
Water/Sewage System	852,702	14,212	587,273	265,429
Machinery and Equipment	8,238	-	8,238	-
Water/Sewage Rehab	676,751	16,919	236,866	439,885
Total	<u>\$ 1,954,744</u>	<u>\$ 48,082</u>	<u>\$ 1,142,223</u>	<u>\$ 812,521</u>

Water and Sewage Fund

Note 3 – Bonds Payable

TOWN OF JONESTOWN	Payable To	Dated	Due	Face Amount	Balance Due
4.50%	Rural Development (Formerly FmHA)	September 1, 1999	September 1, 2034	157.100	92.917
5%	Rural Development (Formerly FmHA)	November 28, 1984	November 28, 2019	45.300	6.882
4.50%	Rural Development (Formerly FmHA)	September 1, 1999	September 1, 2034	59.950	34.415
5%	Rural Development (Formerly FmHA)	September 1, 1999	October 1, 2034	380.319	209.922
					<u>\$ 344.136</u>

TOWN OF JONESTOWN, MISSISSIPPI
NOTES TO FINANCIAL STATEMENT - CONTINUED
September 30, 2015

Note 4 – The Town received a grant through the Mississippi Development Authority. Community Development Block Grant (CDBG) for improvements to the Town's water system per details below:

Contract # 13-222-PF-01 – Grant # 1130 CFDA # 14.228
Expenditures for fiscal year ended 09/30/2015:

Administrative	\$ 29,605
Engineering	30,511
Water Improvement	<u>340,000</u>
Total	<u>\$ 400,116</u>

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SUPPLEMENTARY INFORMATION

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**Town of Jonestown Mississippi
Schedule of Long-Term Debt
For the Fiscal Year Ended September 30, 2015**

Lender	Balance Outstanding September 30, 2014	Transactions During Fiscal Year		Balance Outstanding September 30, 2015
		Issued	Redeemed	
Rural Development	98,992	-	6,075	92,917
Rural Development	7,332	-	450	6,882
Rural Development	36,665	-	2,250	34,415
Rural Development	223,647	-	13,725	209,922
Total	\$ 366,636	\$ -	\$ 22,500	\$ 344,136

Total Payments \$44,409

Interest Expense recorded at \$18,208

See Note 3 in the Notes to the Financial Statements.

The accompanying notes are an integral part of these Financial Statements.

The Myles CPA Firm, PLLC
Certified Public Accountant
Tupelo, Mississippi

Town of Jonestown Mississippi
Schedule of Surety Bonds for Municipal Officials
September 30, 2015

NAME	POSITION	COMPANY	BOND
Patrick Campbell	Mayor	Clyde C. Scott	\$ 25,000.00
Pearline Johnson	City Clerk	Clyde C. Scott	50,000.00
Josephine Cosby	Alderman	Clyde C. Scott	10,000.00
Lloyd Lewis	Alderman	Clyde C. Scott	10,000.00
Gregory Neely	Alderman	Clyde C. Scott	10,000.00
Ronnie Stoxstill	Alderman	Clyde C. Scott	10,000.00
Yvonne Williams-Brooks	Alderman	Clyde C. Scott	10,000.00

The accompanying notes are an integral part of these Financial Statements.

The Myles CPA Firm, PLLC
Certified Public Accountant
Tupelo, Mississippi



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

Honorable Mayor and Board of Alderman
Town of Jonestown
Jonestown, Mississippi

We have compiled the Statement of Cash Receipts and Disbursements in accordance with statements on Standards for Accounting and Review Services established by the American Institute of Certified Public Accountants of the Town of Jonestown as of and for the year ended September 30, 2015 and have issued our report dated June 8, 2017.

As required by the state legal compliance audit program prescribed by the Office of the State Auditor, we have also performed procedures to test compliance with certain state laws and regulations.

The results of those procedures disclosed the following material instances of noncompliance with state laws and regulations. Our findings and recommendations and the Town's responses are as follows:

2015 Findings:

2015-1 Observations: The Town did not tag or account for fixed assets (Section II-Municipal Audit and Accounting Guide).

The Town did not contract with a Certified Public Accountant or auditor approved by the State Auditor for its annual audit within twelve months of the end of the fiscal year (Section 21-35-31).

Recommendation: We recommend the Town develop a corrective action plan detailing the procedures and policies it will take or initiate to correct the conditions mentioned above.

2015-2 Observations: The Town had a negative balance in the water fund at year end.

Recommendation: The Town needs to get the balances current on the books in each account so that deposits and checks can be recorded and the balance determined after each transaction. Monthly bank reconciliations must continue to be completed in a timely manner.

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

Page 2

2015-3 Observations: It has just been discovered that the IRS has gone back several years and has a claim on the Town due to failure to file Forms 941 and failure to deposit correct payroll taxes and failure to file Forms W-2/3 dating back to 2004. Substantially all of these amounts are currently in "uncollectible status" which means that the IRS is not actively trying to collect at this time but the debt remains unpaid.

The Town does have a balance due for the fourth quarter of 2016 which amounts to about \$5,100.00. This amount is currently due and payable.

Recommendation: The Town has engaged The Myles CPA Firm to assist in resolving this matter. The Town needs to start making payments on the unpaid fourth quarter of 2016 – approximately \$5,100.00. We further recommend that the monthly deposits of payroll taxes be strictly observed and verified so that this matter will not recur.

The Office of the State Auditor or a public accounting firm will review, on a subsequent year's audit engagement, the findings in this report to ensure that corrective action has been taken.

This report is intended for the information of the Town of Jonestown's 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.

The Myles CPA Firm, PLLC

THE MYLES CPA FIRM, PLLC
Certified Public Accountants
Tupelo, Mississippi
June 8, 2017

JUN 12 2018

The Myles CPA Firm, PLLC
Certified Public Accountant
Tupelo, Mississippi