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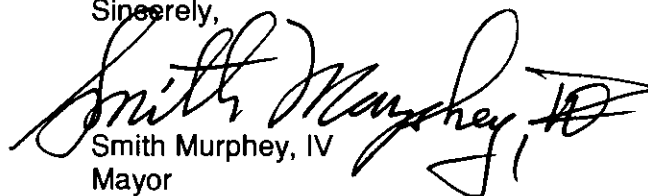
August 1, 2016

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

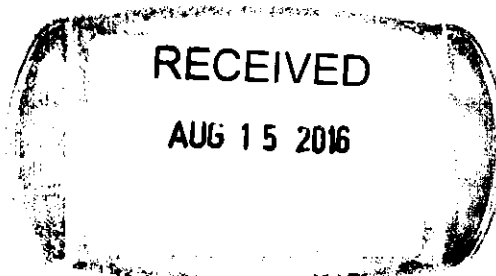
Re: Annual Municipal Compilation and Agreed-Upon Procedures

Accompanying this letter are two copies of the annual compilation and two copies of the special report on agreed upon procedures for the Town of Sumner, Mississippi, for the fiscal year ended September 30, 2015. A separate management letter was not written to the town in connection with this engagement.

Sincerely,


Smith Murphey, IV
Mayor

Enclosures
SMiv/ttc



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 Sumner
Sumner, Mississippi

We have performed the procedures enumerated below, which were agreed to by the Office of the State Auditor, and the Mayor and Board of Aldermen of the Town of Sumner, (the specified parties) to the accounting records of the Town of Sumner, Mississippi, solely to assist the Office of the State Auditor and the Mayor and Board of Aldermen in evaluating the Town of Sumner, Mississippi's compliance with certain laws and regulations as of September 30, 2015, and for the year then ended. The Town of Sumner, Mississippi's management is responsible for the accounting records of the Town of Sumner, Mississippi. This agreed-upon procedures engagement was performed 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 and the Mayor and Board of Aldermen of the Town of Sumner. 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.

<u>Bank</u>	<u>Balance Per Fund</u>	<u>General Ledger</u>
Checking:		
Regions Bank:		
General fund	General	\$ 77,209.10
Certificates of Deposit:		
Southern Bancorp:		
Dated 9-22-15, due 3-22-16, 0.30%	General	131,250.00
Dated 1-28-15, due 1-28-16, 0.34%	General	<u>17,000.00</u>
Total General Fund		<u>\$ 225,459.10</u>
Checking:		
Regions Bank	Debt Service	<u>\$ 4,353.19</u>
Checking:		
Regions Bank	Water and Sewer	\$ 10,591.60
Certificates of Deposit:		
Southern Bancorp:		
Dated 9-22-15, due 3-22-16, 0.30%	Water and Sewer	43,750.00
Dated 1-28-15, due 1-28-16, 0.34%	Water and Sewer	<u>65,000.00</u>
Total water and sewer fund		<u>\$ 119,341.60</u>

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- 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 taxes on real and personal property (including motor vehicles) levied during the fiscal year:
1. Traced levies to governing body minutes;
 2. Traced distribution of taxes collected to proper funds; and
 3. 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).

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

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

Ad valorem tax collections for the retirement of general obligation debt was 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, Miss. Code Ann. (1972).

- 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. Payments traced were as follows:

<u>Purpose</u>	<u>Receiving Fund</u>	<u>Amount</u>
Homestead exemption reimbursement	General Fund	\$ 7,967.02
Homestead exemption reimbursement	Debt Service Fund	980.56
Sales tax allocation	General Fund	45,764.06
Gasoline tax	General Fund	948.00
Fire protection allocation	General Fund	1,719.41
General municipal aid	General Fund	157.58
Grand Gulf-payment in lieu of taxes	General Fund	3,403.35
Law enforcement training assistance	General Fund	679.54
Liquor privilege tax	General Fund	900.00
		<u>\$ 62,519.52</u>

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

The sample consisted of the following:

Number of sample items 15
Dollar value of sample \$ 57,496.17

We found the Town's purchasing procedures to be in agreement with the requirements of the above sections.

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

We were not engaged to, and did not, conduct 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, Watson & Hendrix, P.A.



August 1, 2016

TOWN OF SUMNER, MISSISSIPPI

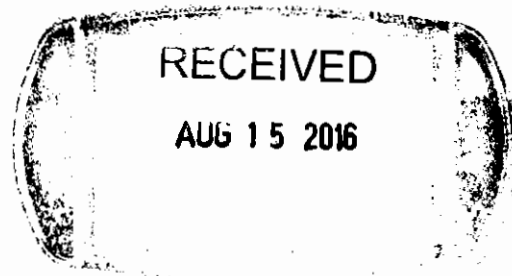
**FINANCIAL STATEMENTS
SEPTEMBER 30, 2015**

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TOWN OF SUMNER, MISSISSIPPI
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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 ACCOUNTANT'S COMPILATION REPORT

Honorable Mayor and
Board of Aldermen
Town of Sumner, Mississippi
Sumner, Mississippi

We have compiled the accompanying statement of cash receipts and disbursements of the Town of Sumner, Mississippi for the year ended September 30, 2015. We 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 the cash basis of accounting.

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.

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

Management has 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 contained on pages 8 through 10 is presented for purposes of additional analysis and is not a required part of the financial statement. The supplementary information has been compiled by us from information that is the representation of management. We have not audited or reviewed the supplementary information and, accordingly, do not express an opinion or provide any assurance on such supplementary information.

Management has not presented the management's discussion and analysis information nor the budgetary comparison supplementary information that the Governmental Accounting Standards Board has determined is required to supplement, although not required to be a part of, the basic financial statement.

Taylor, Powell, Wilson & Hartford, P.A.

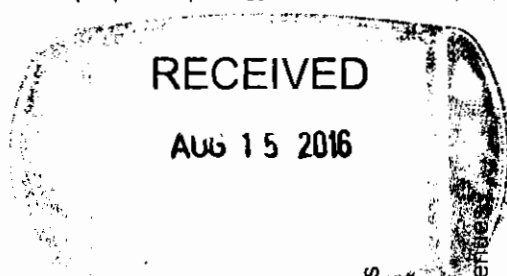
July 29, 2016

TOWN OF SUMNER, MISSISSIPPI
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
GOVERNMENTAL AND BUSINESS-TYPE ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Governmental Activities			Business-type Activity	Totals (Memorandum Only)	
	Major Fund	Other Gov. Fund	Debt Service Fund	Total	September 30, 2015	September 30, 2014
RECEIPTS:						
General Property Taxes:						
Current levy	\$ 92,588.46	\$ 11,395.57		\$ 103,984.03	\$ 103,984.03	\$ 95,987.09
Prior year	4,271.29	613.58		4,884.87	4,884.87	4,518.97
Auto	30,422.57	3,744.32		34,166.89	34,166.89	36,264.70
Penalties and interest	1,739.58	-		1,739.58	1,739.58	1,404.98
Total taxes	129,021.90	15,753.47		144,775.37	144,775.37	138,175.74
Licenses and Permits:						
Licenses and permits	962.50			962.50	962.50	1,196.08
Franchise tax - Entex	4,869.48			4,869.48	4,869.48	3,536.46
Franchise tax - Entergy	7,964.45			7,964.45	7,964.45	7,546.71
Franchise tax - Cablevision	2,528.00			2,528.00	2,528.00	3,262.00
Total licenses and permits	16,324.43			16,324.43	16,324.43	15,541.25
Intergovernmental Revenue:						
Federal Grants:						
Community Development Block Grant						56,112.85
Justice Assistance Grant	1,710.87			1,710.87	1,710.87	
Rural Development Grant	-			-	-	6,651.74
Total federal grants	1,710.87			1,710.87	1,710.87	62,764.59
State Grants:						
Small Municipality grant	41,041.10			41,041.10	41,041.10	108,608.90
Law Enforcement Training	679.54			679.54	679.54	
Homestead exemption	7,967.02	980.56		8,947.58	8,947.58	8,912.58
Total state grants	49,687.66	980.56		50,668.22	50,668.22	117,521.48

See Independent Accountant's Compilation Report.

TOWN OF SUMNER, MISSISSIPPI
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
GOVERNMENTAL AND BUSINESS-TYPE ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2015



RECEIPTS: (Continued)

State Shared Revenues:

General sales tax
General municipal aid
Motor vehicle fuel taxes
Fire insurance premiums
Alcoholic beverage tax
Grand Gulf

Total state shared revenues

Grants From Local Units:

County road maintenance tax
Rail car tax distribution
Grant from Tallahatchie County
Total grants from local units

Total intergovernmental revenue

Charges For Services:

Sanitation
Water Utility
Sewer Utility
Connection Fees

Total charges for services

Fines and forfeits

Governmental Activities				Business-type Activity	Totals (Memorandum Only)	
Major Fund	General Fund	Other Gov. Fund	Debt Service Fund		September 30, 2015	September 30, 2014
				Water and Sewer Fund		
\$	45,764.06	\$	-	\$	45,764.06	\$ 64,813.31
	157.58				157.58	157.58
	948.00				948.00	864.10
	1,719.41				1,719.41	1,722.11
	900.00				900.00	900.00
	3,403.35				3,403.35	3,304.26
	52,892.40				52,892.40	71,761.36
	25,685.53				25,685.53	25,083.91
	3,111.42				3,111.42	2,657.05
	-				-	49,714.23
	28,796.95				28,796.95	77,455.19
	133,087.88		980.56		134,068.44	329,502.62
	28,636.12				28,636.12	28,951.03
				83,251.34	83,251.34	79,639.27
				26,714.40	26,714.40	26,175.86
				-	-	1,050.00
	28,636.12			109,965.74	138,601.86	135,816.16
	1,101.37			1,101.37	1,101.37	2,281.28

TOWN OF SUMNER, MISSISSIPPI
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
GOVERNMENTAL AND BUSINESS-TYPE ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Governmental Activities			Business-type Activity	Totals (Memorandum Only)	
	Major Fund	Other Gov. Fund	Total		September 30, 2015	September 30, 2014
RECEIPTS: (Continued)						
Miscellaneous:						
Interest income	\$ 768.10	\$ 1.90	\$ 770.00	\$ 441.37	\$ 1,211.37	\$ 778.74
Rent income	2,342.54		2,342.54		2,342.54	2,343.12
Comm. Foundation of NW Miss. grant	1,500.00		1,500.00		1,500.00	-
Miscellaneous	4,179.08		4,179.08	453.50	4,632.58	4,107.34
Insurance proceeds - damage claims	894.60		894.60		894.60	67,828.00
Donations	3,104.32		3,104.32		3,104.32	3,166.83
Interfund Loans		1,500.00	1,500.00		1,500.00	40,000.00
Water deposits (net)	-	-	-	144.80	144.80	100.00
Total miscellaneous	12,788.64	1,501.90	14,290.54	1,039.67	15,330.21	118,324.03
Total Receipts	320,960.34	18,235.93	339,196.27	111,005.41	450,201.68	739,641.08

DISBURSEMENTS:

General Government:						
Aldermen salaries	3,780.00	-	3,780.00	-	3,780.00	3,780.00
Mayor's salary	5,520.00		5,520.00		5,520.00	5,520.00
Town clerk salary	15,911.54		15,911.54	15,498.38	31,409.92	29,631.00
Assistant town clerk salary	1,545.75		1,545.75	799.25	2,345.00	2,942.32
Town judge salary	1,224.00		1,224.00		1,224.00	1,224.00
Attorney fees	3,725.00		3,725.00		3,725.00	3,800.00
Employee benefits	6,654.92		6,654.92		6,654.92	6,417.87
Office supplies and expense	3,428.87	217.47	3,646.34		3,646.34	4,815.40

See Independent Accountant's Compilation Report.

TOWN OF SUMNER, MISSISSIPPI
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
GOVERNMENTAL AND BUSINESS-TYPE ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2015

DISBURSEMENTS: (Continued)

General Government: (Continued)

	Governmental Activities			Business-type Activity	Totals (Memorandum Only)	
	Major Fund	Other Gov. Fund	Debt Service Fund	Total	September 30, 2015	September 30, 2014
Repair	\$ -	-	-	-	\$ -	\$ 15.94
Professional fees	3,700.00	-	-	3,700.00	3,700.00	3,425.00
Insurance	4,181.90	-	-	4,181.90	4,181.90	4,270.30
Christmas decorations	1,349.31	-	-	1,349.31	1,349.31	703.45
Utilities	1,072.56	-	-	1,072.56	1,072.56	825.77
Conventions, seminars and dues	3,474.29	-	-	3,474.29	3,474.29	2,497.73
Total general government	55,568.14	217.47	-	55,785.61	72,083.24	69,868.78

Public Safety:

Police:						
Salaries	58,631.09			58,631.09	58,631.09	68,016.32
Employee benefits	16,157.90			16,157.90	16,157.90	18,311.79
Insurance	1,947.85			1,947.85	1,947.85	1,461.45
Fuel	8,721.78			8,721.78	8,721.78	10,814.36
Supplies and repairs	5,608.30			5,608.30	5,608.30	2,040.46
Supplies - JAG grant	1,841.75			1,841.75	1,841.75	
Utilities	4,012.55			4,012.55	4,012.55	3,237.06
State fine assessments	343.50			343.50	343.50	1,114.50
Miscellaneous	1,657.71			1,657.71	1,657.71	4,429.51
Total police	98,922.43			98,922.43	98,922.43	109,425.45

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TOWN OF SUMNER, MISSISSIPPI
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
GOVERNMENTAL AND BUSINESS-TYPE ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Governmental Activities			Business-type Activity	Totals (Memorandum Only)	
	Major Fund	Other Gov. Fund	Total		September 30, 2015	September 30, 2014
DISBURSEMENTS: (Continued)	General Fund	Debt Service Fund	Total	Water and Sewer Fund		
Fire:						
Insurance	\$ 2,959.68	\$ -	\$ 2,959.68	\$ -	\$ 2,959.68	\$ 2,848.34
Supplies	806.96		806.96		806.96	229.97
Repair	857.61		857.61		857.61	14.41
Utilities	1,557.37		1,557.37		1,557.37	1,292.00
Volunteer Fire Dept.	2,096.00		2,096.00		2,096.00	2,628.76
Total fire	8,277.62		8,277.62		8,277.62	7,013.48
Total public safety	107,200.05		107,200.05		107,200.05	116,438.93
Public Works:						
Streets:						
Salaries	27,246.15		27,246.15		27,246.15	26,669.57
Employee benefits	7,125.13		7,125.13		7,125.13	6,912.60
Utilities	20,916.49		20,916.49		20,916.49	19,898.08
Fuel	4,043.33		4,043.33		4,043.33	5,798.94
Supplies	2,229.78		2,229.78		2,229.78	2,132.22
Repair	7,101.94		7,101.94		7,101.94	10,982.90
Insurance	2,384.80		2,384.80		2,384.80	2,461.60
Herb garden construction			-		-	2,500.00
Miscellaneous	782.62		782.62		782.62	466.99
Total streets	71,830.24		71,830.24		71,830.24	77,822.90
Sanitation:						
Waste collection service	18,988.20		18,988.20		18,988.20	19,089.58
Total sanitation	18,988.20		18,988.20		18,988.20	19,089.58

See Independent Accountant's Compilation Report.

TOWN OF SUMNER, MISSISSIPPI
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
GOVERNMENTAL AND BUSINESS-TYPE ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Governmental Activities		Business-type Activity	Totals (Memorandum Only)	
	Major Fund	Other Gov. Fund		September 30, 2015	September 30, 2014
	General Fund	Debt Service Fund	Water and Sewer Fund		
	\$ 880.00	\$ 880.00	-	\$ 880.00	\$ 880.00
	91,698.44	91,698.44		91,698.44	97,792.48

DISBURSEMENTS: (Continued)

Public Works: (Continued)

Health:

Mosquito control

Total public works

Enterprise:

Water:

Salaries

Employee benefits

Pumping power

Repairs

Supplies

Insurance

Telephone and utilities

Professional fees

Operator fees

Miscellaneous

Sewer:

Salaries

Employee benefits

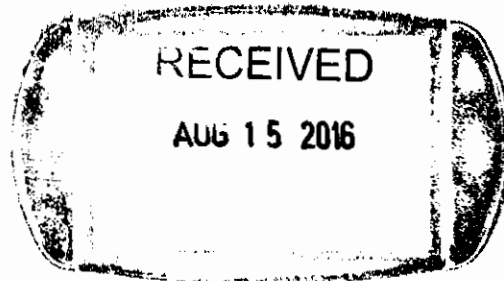
Joint Utilities - sewer user fees

Repairs

Insurance

Lift pump power

18,067.82	18,067.82	18,010.90
6,457.02	6,457.02	6,546.57
11,393.05	11,393.05	7,374.42
6,195.00	6,195.00	5,460.23
11,800.79	11,800.79	5,877.29
1,010.30	1,010.30	1,203.60
3,163.29	3,163.29	3,228.30
1,850.00	1,850.00	1,712.50
4,800.00	4,800.00	4,800.00
756.01	756.01	699.40
17,835.58	17,835.58	17,459.38
6,732.40	6,732.40	6,675.72
6,312.00	6,312.00	5,610.94
285.00	285.00	8,634.44
1,145.30	1,145.30	709.60
1,404.25	1,404.25	1,216.57



See Independent Accountant's Compilation Report.

TOWN OF SUMNER, MISSISSIPPI
GOVERNMENTAL AND BUSINESS-TYPE ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Governmental Activities			Business-type Activity	Totals (Memorandum Only)	
	Major Fund	Other Gov. Fund	Debt Service Fund	Water and Sewer Fund	September 30, 2015	September 30, 2014
DISBURSEMENTS: (Continued)						
Sewer: (Continued)						
Supplies	\$ -	\$ -	\$ -	\$ 1,096.53	\$ 1,096.53	\$ 2,719.14
Professional fees				1,850.00	1,850.00	1,712.50
Total water and sewer				102,154.34	102,154.34	99,651.50
Other:						
Redemption of general obligation bond principal		12,000.00			12,000.00	11,000.00
Interest on general obligation bonds		2,958.00			2,958.00	3,544.50
Paying agent fees		300.00			300.00	300.00
General Fund / Water Fund Loans					-	40,000.00
Loan to Debt Service Fund	1,500.00				1,500.00	-
Capital outlay	41,041.10				41,041.10	250,582.45
Total other	42,541.10	15,258.00			57,799.10	305,426.95
Total Disbursements	297,007.73	15,475.47		118,451.97	430,935.17	689,178.64
Excess (Deficiency) of receipts over disbursements	23,952.61	2,760.46	26,713.07	(7,446.56)	19,266.51	50,462.44
CASH BASIS FUND BALANCE - BEGINNING OF YEAR	201,506.49	1,592.73	203,099.22	126,788.16	329,887.38	279,424.94
CASH BASIS FUND BALANCE - END OF YEAR	\$ 225,459.10	\$ 4,353.19	\$ 229,812.29	\$ 119,341.60	\$ 349,153.89	\$ 329,887.38

See Independent Accountant's Compilation Report.

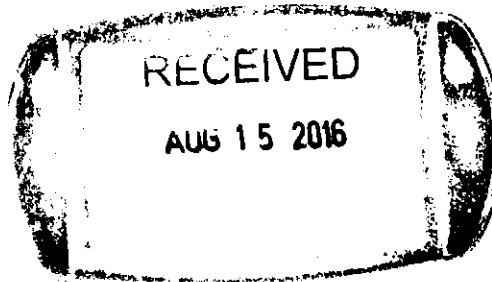
TOWN OF SUMNER, MISSISSIPPI
SCHEDULE OF INVESTMENTS (ALL FUNDS)
SEPTEMBER 30, 2015

Certificates of Deposit, Southern Bancorp:

Dated 9-22-15, due 3-22-16, 0.30%	\$ 175,000.00
Dated 1-28-15, due 1-28-16, 0.34%	<u>82,000.00</u>
Total investments	<u>\$ 257,000.00</u>

Distribution:

General Fund	\$ 148,250.00
Water & Sewer Fund	<u>108,750.00</u>
Total investments	<u>\$ 257,000.00</u>



See Independent Accountant's Compilation Report.

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

	Balance Outstanding 10-1-14	Transactions During Fiscal Year		Balance Outstanding 9-30-15
		Issued	Redeemed	
GENERAL OBLIGATION BONDS:				
5.1% Series 1999 bonds issued 4-1-99 due in annual installments of \$4,000.00 to \$14,000.00 on April 1. Final payment April 1, 2019. Interest payable semiannually, on April 1 and October 1.	\$ 64,000.00		\$ 12,000.00	\$ 52,000.00
Total General Obligation Bonds	64,000.00		12,000.00	52,000.00
Total long-term debt	\$ 64,000.00		\$ 12,000.00	\$ 52,000.00
ASSESSED VALUATION				\$ 2,015,839
POPULATION PER LATEST CENSUS				316

See Independent Accountant's Compilation Report.

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

<u>Name</u>	<u>Position</u>	<u>Company</u>	<u>Bond</u>
Smith Murphey, IV	Mayor	Travelers Casualty & Surety of America	\$ 25,000.00
Toni Clark	Town Clerk	Brierfield Insurance Co.	50,000.00
Bonnie S. Cheshier	Dep. Town Clerk	Brierfield Insurance Co.	50,000.00
Maggie C. Piotrowski	Dep. Town Clerk	Brierfield Insurance Co.	50,000.00
Clifton E. Harris	Police Chief/ Town Marshall	Western Surety Co.	50,000.00
Frank Mitchener, Jr.	Alderman	Travelers Casualty & Surety of America	10,000.00
E. Leonard Patterson	Alderman	Travelers Casualty & Surety of America	10,000.00
Jack G. Flautt, III	Alderman	Travelers Casualty & Surety of America	10,000.00
James J. Webb, IV	Alderman	Travelers Casualty & Surety of America	10,000.00
Pamela M. Fortner	Alderman	Travelers Casualty & Surety of America	10,000.00

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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 ACCOUNTANT'S REPORT ON COMPLIANCE
WITH STATE LAWS AND REGULATIONS**

Honorable Mayor and
Board of Aldermen
Town of Sumner, Mississippi
Sumner, Mississippi

We have compiled the statement of cash receipts and disbursements of the Town of Sumner, Mississippi for the year ended September 30, 2015 and issued our independent accountant's compilation report dated July 29, 2016.

As required by the Office of the State Auditor, we have also performed procedures to test compliance with certain state laws and regulations. However, providing an opinion on compliance with state laws and regulations was not an objective of our engagement and, accordingly, we do not express such an opinion.

The results of those procedures and our compilation of the financial statement disclosed no material instances of noncompliance with state laws and regulations.

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

Taylor, Powell, Wilson & Hartford, P.A.

July 29, 2016

