

## 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 BEULAH, MISSISSIPPI**  
**SPECIAL REPORT ON AGREED-UPON PROCEDURES**  
**FOR SMALL MUNICIPALITIES (TOWNS)**  
  
**AND**  
  
**COMBINED STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS (ALL FUNDS)**  
  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016**

**Ella B. Johnson**  
**Public Accountant**  
**119 Greenridge Drive**  
**Madison, MS 39110**  
**662-347-5773 (Office); 601-790-9369 (Fax)**

**Town of Beulah, Mississippi**

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**September 30, 2016**

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Johnson's Accounting Service,  
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**SPECIAL REPORT ON AGREED UPON  
PROCEDURES FOR SMALL MUNICIPALITIES (TOWNS)**

**(Compliance Letter)**

Governing Body  
Town of Beulah, Mississippi

We have applied certain agreed-upon procedures, as discussed below, to the accounting records of the Town of Beulah, Mississippi as of September 30, 2016, 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 Beulah, 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 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>Balance Per General Ledger</u>
Jefferson Bank	General	\$ 1.76
Jefferson Bank	Water	\$ -784.70

2. The Town reported no securities held for investments.
3. We performed the following procedures with respect to taxes and personal property (including motor vehicles and mobile homes) levied during the fiscal year.
  - a. Verify use of certified county assessment rolls and trace levies to governing body minutes;
  - b. Examined uncollected taxes for proper handling including tax sales;
  - c. Traced distribution of taxes collected to General Fund, and

- d. 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).

Ad valorem tax collections were within the limitations of Sections 27-39-320 to 27-39-323, Miss. 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 deposit in the respective bank accounts and recorded in the general ledger without exception. Payments traced were as follows:

<u>Payment Purpose</u>	<u>Receiving Fund</u>	<u>Ledger Amount</u>
Sales Tax Allocation	General Fund	\$ 4,064.02
Homestead Exemption Reimburse.	General Fund	\$ 1,498.72
Gasoline Taxes	General Fund	\$ 1,000.50
Payments Nuclear Plant	General Fund	\$ 1,783.81
General Municipal Aid	General Fund	\$ 173.54
Public Safety Grant	General Fund	\$ 4,272.00
Fire Protection	Bolivar County	\$ 2,231.91

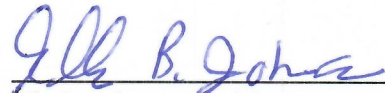
5. We were not able to select sample of purchases made by the municipality during the fiscal year in order to evaluate compliance with purchasing requirements set forth in Title 31, Chapter 7, Miss. Code Ann. (1972), as applicable. The former Town Clerk deceased before compilation of this report.

We could not determine if the municipality's purchasing procedures were in agreement with the requirements of the above-mentioned sections.

6. Fines and forfeitures were not collected.
7. The Municipal Compliance Questionnaire was not completed by the Municipality.



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, 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 Beulah, Mississippi, for the year ended September 30, 2016.



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Ella B. Johnson, Public Accountant

July 19, 2022

Johnson's Accounting Service  
Public Accountant

119 Greenridge Dr, Madison, Mississippi 39110  
Phone: 662-347-5773 – Fax: 601-790-9369

Governing Body  
Town of Beulah, Mississippi

We have compiled the Statement of Cash Receipts and Disbursements – Governmental and Business-type Activities for the fiscal year ended September 30, 2016.

July 19, 2022

**TOWN OF BEULAH, MISSISSIPPI**  
**UNAUDITED STATEMENT OF CASH RECEIPTS and DISBURSEMENTS**  
**GOVERNMENTAL & BUSINESS-TYPE ACTIVITIES**  
**AS OF AND FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016**

	Governmental Activities			Total	Business-Type Activities	
	General Fund	Garbage Disposal Fund	Other Nonmajor Funds		Water & Sewer Fund	Total
<b>RECEIPTS</b>						
Taxes - Ad Valorem	38,086			38,086		
Homestead Exempt. Reimburse.	1,499			1,499		
General Sales Tax	4,064			4,064		
Municipal Aid	174			174		
Motor Vehicle Fuel Taxes	1,001			1,001		
Grand Gulf	1,784			1,784		
Charges for Services:						
Garbage		9,632		9,632		
Water & Sewer					51,802	51,802
Other Revenue	225			225		
Public Safety Grant	4,272			4,272		
Cops Grant Income			25,746	25,746		
<b>TOTAL RECEIPTS</b>	<b>51,103</b>	<b>9,632</b>	<b>25,746</b>	<b>86,481</b>	<b>51,802</b>	<b>51,802</b>
<b>DISBURSEMENTS</b>						
Executive:						
Other services and charges	3,965			3,965		
Financial:						
Salaries & Employee Benefits	8,243			8,243		
Supplies	767			767		
Other Services & Charges	19,746			19,746		
Interest Expense	1,828			1,828	310	310
Police:						
Salary and Benefits	2,771			2,771		
Supplies	578			578		
Other Services	4,829			4,829		
Public Works- Street Department						
Salaries & Employee Benefits	1,880			1,880		
Supplies	1,200			1,200		
Other Services & Charges	5,418			5,418		
Capital Outlay-Equipment	2,171			2,171		
Public Works - Sanitation						
Garbage Disposal		9,632		9,632		



**TOWN OF BEULAH, MISSISSIPPI**  
**UNAUDITED STATEMENT OF CASH RECEIPTS and DISBURSEMENTS**  
**GOVERNMENTAL & BUSINESS-TYPE ACTIVITIES**  
**AS OF AND FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016**

	Governmental Activities				Business-Type Activities	
	General Fund	Garbage Disposal Fund	Other Nonmajor Funds	Total	Water & Sewer Fund	Total
Federal Expenditures:						
Salaries and Benefits			25,707	25,707		
Enterprises - Water & Sewer						
Salaries & Employee Benefits					27,672	27,672
Supplies					4,775	4,775
Water Operator					6,100	6,100
Other Services & Charges					12,993	12,993
<b>Total Disbursements</b>	<b>53,395</b>	<b>9,632</b>	<b>25,707</b>	<b>88,734</b>	<b>51,850</b>	<b>51,850</b>
Excess of Receipts Over (Under) Disbursements	(2,292)	-	39	(2,253)	(48)	(48)
OTHER CASH SOURCES (USES)						
Transfers In	3,365			3,365	4370	4370
Transfers Out	(4,370)			(4,370)	(4,054)	(4,054)
Principal Paid	(1,005)			(1,005)	(1,190)	(1,190)
Total Other Cash Sources (Uses)	(1,005)	-	-	(1,005)	(874)	(874)
Excess (Deficiency) of Receipts Over Disbursements	(3,297)	-	39	(3,258)	(922)	(922)
Cash Basis Fund Balance						
Beginning of Year	3,299		18	3,317	137	137
Cash Basis Fund Balance - End of Yr.	2	-	57	59	(785)	(785)

**TOWN OF BEULAH, MISSISSIPPI**  
**Schedule of Investments-All Funds**  
**9/30/2016**

<b><u>OWNERSHIP</u></b>	<b><u>TYPE OF INVESTMENT</u></b>	<b><u>INTEREST RATE</u></b>	<b><u>ACQUISITION DATE</u></b>	<b><u>MATURITY DATE</u></b>	<b><u>INVESTMENT COST VALUE</u></b>
General Fund	None	\$	None	None	\$
Water/Sewer Revenue Fund	None	\$	None	None	\$

**TOWN OF BEULAH, MISSISSIPPI  
SCHEDULE OF SURETY BONDS FOR MUNICIPAL OFFICIALS  
September 30, 2016**

<u>Name</u>	<u>Position</u>	<u>Company</u>	<u>Bond Amount</u>
Carl Lewis	Mayor	Western Surety Company	\$ 50,000
Linda Foster	Town Clerk	Western Surety Company	50,000
Anthony Gibson	Police Chief	Western Surety Company	50,000
James Walker	Alderman	Western Surety Company	10,000
Marvin Turner	Alderman	Western Surety Company	10,000
Frances N. Turner	Alderwoman	Western Surety Company	10,000
Tim McCoy	Alderwoman	Western Surety Company	10,000
Ella Hannah	Alderwoman	Western Surety Company	10,000

**TOWN OF BEULAH, MISSISSIPPI**  
**SCHEDULE OF LONG-TERM DEBT**  
**For the Fiscal Year Ended September 30, 2016**

**DEFINITION AND PURPOSE**

Combined Waterworks &  
Sewer Sys Revenue Bond

	Balance Outstanding <u>October 1, 2015</u>	<u>Transactions During Fiscal Year</u>		Balance Outstanding <u>September 30, 2016</u>
		<u>Issued</u>	<u>Redeemed</u>	
LOAN #04	10,501		1,160	9,341
LOAN #07	<u>\$ 86,883</u>	<u>13,054.00</u>	<u>-</u>	99,937
TOTAL	<u>\$ 97,384</u>	<u>13,054.00</u>	<u>1,160</u>	<u>\$ 109,278</u>



**JOHNSON ACCOUNTING SERVICE**

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

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

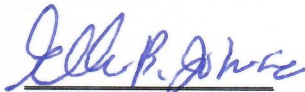
We have compiled the accompanying Statement of Cash Receipts and Disbursements – Governmental and Business-Type Activities, Schedule of Investments – All Funds, Schedule of Long-Term Debt and Schedule of Surety Bonds for Municipal Officials of the Town of Beulah, Mississippi, for the year ended September 30, 2016, 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.

We did not perform 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. 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. According, 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 – Governmental and Business-Type Activities, Schedule of Investments – All Funds, Schedule of Long-Term Debt and Schedule of Surety Bonds for Municipal Officials, of the Town of Beulah, Mississippi, for the year ended September 30, 2016 disclosed a material instance of noncompliance with state laws and regulations. Our findings and recommendations and your responses are as follows:

Findings:	The Municipality did not approve Municipal Compliance Questionnaire for the Fiscal Year ending September 30, 2016.
Recommendations:	The Mayor and Board of Aldermen to approve Municipal Compliance Questionnaire month of October Board Meeting after ending of the fiscal year.
Responses:	The Mayor and Board of Aldermen agreed to comply with this compliance 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.



Ella B. Johnson,  
Public Accountant  
July 19, 2022