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TOWN OF BLUE SPRINGS, MISSISSIPPI

Post Office Box 94
Blue Springs, Mississippi 38828
townofbluespringsms@gmail.com

Rita Gentry, Mayor

Shirley Allen, Alderman
Rick Bradford, Alderman
Lynda Bramlett, Alderman

Andrew Grisham, Alderman
Malcom Leath, Alderman
Anna Robbins, Town Attorney
Jan Musgrove, Clerk

September 5, 2017

Office of the State Auditor
Post Office Box 956
Jackson, Mississippi 39205

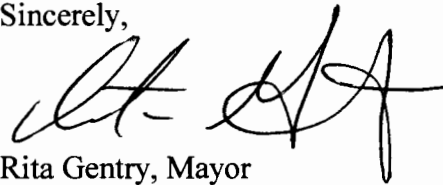
Re: Annual Municipal Audit - Town of Blue Springs, Mississippi

Dear Sir:

Accompanying this letter is a copy of the annual audit for the Town of Blue Springs, Mississippi for the fiscal year ended September 30, 2016. A separate management letter was not written to the Town of Blue Springs in connection with the audit.

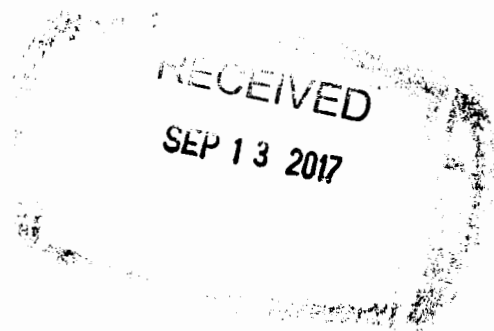
Thank you.

Sincerely,



Rita Gentry, Mayor

jm
Enclosures



**TOWN OF BLUE SPRINGS
FINANCIAL STATEMENT
SEPTEMBER 30, 2016**

Honorable Mayor and Board of Aldermen
Village of Blue Springs, Mississippi

I have applied certain agreed-upon procedures, as discussed below, to the accounting records of the Village of Blue Springs, 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 Village of Blue Springs, Mississippi, and the Office of the State Auditor and should not be used for any other purpose. My procedures and findings are as follows.

1. I reconciled cash on deposit with the following bank to balances in the respective general ledger accounts and obtained confirmation of the bank balances from the bank.

Bank – Account Type	Fund	Balance per General Ledger
BancorpSouth – Checking	General	\$73,122
	General Fund Balance	\$73,122
BancorpSouth – Checking	Special Revenue	\$ 589
	Total Cash Balance	\$73,711

2. There were no investment securities to be examined.
3. I performed the following procedures with respect to taxes on real and personal property levied during the fiscal year:
 - a. Proved the mathematical accuracy of the tax rolls and traced levies to governing body minutes;
 - b. Reconciled the amount of taxes levied per the tax rolls to the amounts actually collected;
 - c. Examined uncollected taxes for proper handling;
 - d. Traced distribution of taxes collected to proper funds; and

- e. Analyzed increase in taxes for most recent period for compliance with increase limitations of Sections 27-39-320 to 27-39-323, Miss. Code Ann. (1972).

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

	Total Assessed Value	Millage	Tax
Real Property	\$1,224,362	9.35	\$ 11,448
Personal Property	72,437	9.35	677
Personal Property - Auto	273,812	9.35	2,560
Utilities	128,366	9.35	1,200
Total			\$ 15,885
Homestead Exemption Allowed			(811)
Homestead Reimbursement			212
Prior Year Tax Collections			5,224
Penalties and Interest			147
Tax Collector's Commission			(319)
Total Taxes to Account For			\$20,338
Taxes Deposited in General Fund			\$14,312
Unpaid Taxes			6,026
Unaccounted for/Unsettled			-
Total Taxes Accounted for			\$ 20,338

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

Ad valorem tax collections were not found to be within the limitations of Sections 27-39-320 to 27-39-323, Miss. Code Ann. (1972), as follows:

Actual Collections 2015	\$11,724	Actual Collections 2016	\$14,312
10% Increase	1,172	Under (over) limitation	(1,416)
Total	\$12,896	Total	\$ 12,896

Per review of the tax collections, the tax on new autos, real personal property and a land sale for back taxes drove the collections above the above described limitation.

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4. 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:

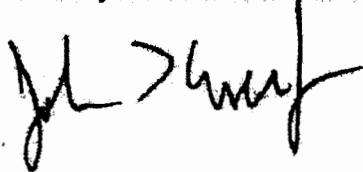
Payment Purpose	Receiving Fund	General Ledger Amount
Sales Tax	General	\$ 29,520
TVA in lieu of tax	General	\$ 2,056
Gasoline tax	General	0
Municipal Aid SUR	General	\$ 798

5. I reviewed all purchases made by the municipality during the fiscal year. All were evaluated for compliance with purchasing requirements set forth in Sections 31-7-1, 31-7-13, 31-7-49 and 31-7-57, Miss. Code Ann. (1972), as applicable.

I found the municipality's purchasing procedures to be in compliance with the above sections.

6. I have read the Municipal Compliance Questionnaire completed by the municipality. The completed survey indicated no instances of noncompliance.

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 additional procedures or an audit of the financial statements in accordance with generally accepted auditing standards been performed, 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 Village of Blue Springs, Mississippi for the year ended September 30, 2016.



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INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

Honorable Mayor and Board of Aldermen
Village of Blue Springs, Mississippi

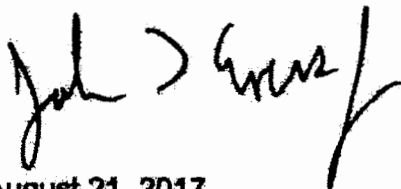
I have compiled the accompanying Statement of Cash Receipts and Disbursements (All Funds) of the Village of Blue Springs for the year ended September 30, 2016, in accordance with standards established by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of the municipality. I have not audited or reviewed the accompanying Statement of Cash Receipts and Disbursements (All Funds) and accordingly, do not express an opinion or any other form of assurance on it.

The municipality's policy is to prepare its financial statements 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. Accordingly, the Statement of Cash Receipts and Disbursements (All Funds) is not intended to present results of operations in conformity with generally accepted accounting principles.

The municipality has elected to omit substantially all of the disclosures ordinarily included in financial statements. If the omitted disclosures were included, they might influence the user's conclusions about the municipality'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 after the statement is presented for the purposes of additional analysis and has been compiled by me from the information that is the representation of the municipality without audit or review. Accordingly, I do not express an opinion or any other form of assurance on such supplementary information.



August 21, 2017

Village of Blue Springs, Mississippi
Combined Statement of Cash Receipts and Disbursements (All Funds)
For the Fiscal Year Ended September 30, 2016

	Governmental Funds					Totals (Memo Only)	
	General	Special Revenue	Debt Service	Proprietary Funds	Fiduciary Funds	2016	2015
REVENUE RECEIPTS							
General Property Taxes	\$ 14,312					\$ 14,312	\$ 11,724
Licenses and Permits	1,141					1,141	570
Court fines/fees	15,608					15,608	8,014
Deposits	-					-	-
Intergovernmental Revenue							
TVA in lieu of tax	2,056					2,056	4,804
Municipal aid SUR	798					798	798
State Shared Revenue							
Sales Tax	29,520					29,520	30,524
Municipal Fire Rebate	-	1,855				1,855	1,241
Other Receipts							
Interest Earned	40	1				41	38
Transfer from General to Special		393				393	1,007
Special Project	2,500					2,500	11,475
Blue Springs Day	45					45	4,866
Park Rental	-	165				165	-
Total Receipts	66,020	2,414				68,434	73,661
Cash Balance - Beginning of Year	74,524	87				74,611	78,439
TOTAL AMOUNT TO ACCOUNT FOR	\$ 140,544	\$ 2,501				\$ 143,045	\$ 152,100
OPERATING DISBURSEMENTS:							
General Government							
Executive	\$ 24,380					\$ 24,380	\$ 21,416
Police Department	\$ 11,202					\$ 11,202	\$ 21,127
Accounting/Legal	3,800					3,800	4,380
Building Inspector	775					775	843
Dues	160					160	578
Insurance and Surety Bonds	3,168					3,168	3,166
Publishing and Advertising	-					-	-
R & M, Town Hall and Library	7,790					7,790	6,485
Municipal Court	7,099					7,099	2,301
Supplies	1,970					1,970	2,809
Utilities, Town Hall	1,087					1,087	1,305
Other	-					-	-
Special Project	-					-	-
Capital Equipment	-					-	723
Capital Land	-					-	111
Election	-					-	-
Blue Springs Day	-					-	3,522
Public Safety							
Fire	383	1,912				2,305	3,175
Highways and Streets							
Utilities	5,598					5,598	5,748
Total Disbursements	67,422	1,912				69,334	77,489
Cash Balance - End of Year	73,122	589				73,711	74,611
TOTAL AMOUNT ACCOUNTED FOR	\$ 140,544	\$ 2,501				\$ 143,045	\$ 152,100

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**Village of Blue Springs, Mississippi
Schedule of Surety Bonds for Town Officials
For the Year ended September 30, 2016**

Name	Position	Surety Company	Bond Amount
Jan Musgrove	Clerk	Brierfield Insurance	\$ 50,000
Lynda Bramlett	Alderman	Scott Municipal Insurance	\$ 10,000
Shirley Allen	Alderman	Scott Municipal Insurance	\$ 10,000
Lela Shelton	Alderman	Scott Municipal Insurance	\$ 10,000
Malcom Leath	Alderman	Scott Municipal Insurance	\$ 10,000
Leanna Hollis	Alderman	Scott Municipal Insurance	\$ 10,000
Rita Gentry	Mayor	Scott Municipal Insurance	\$ 25,000

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Village of Blue Springs, Mississippi
Schedule of Investments
As of September 30, 2016

The interest income earned by the Village is from interest bearing bank accounts and Certificates of Deposits.

**Village of Blue Springs, Mississippi
Schedule of Long-Term Debt
As of September 30, 2016**

The Village has no long term debt as of this date.

TOWN OF BLUE SPRINGS, MISSISSIPPI

Post Office Box 94
Blue Springs, Mississippi 38828
townofbluespringsms@gmail.com

Rita Gentry, Mayor

Shirley Allen, Alderman
Rick Bradford, Alderman
Lynda Bramlett, Alderman

Andrew Grisham, Alderman
Malcom Leath, Alderman
Anna K. Robbins, Town Attorney
Jan Musgrove, Clerk

September 12, 2017

Office of the State Auditor
Post Office Box 956
Jackson, Mississippi 39205

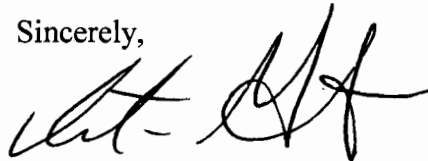
Re: 2018 Budget

Dear Sir:

Please find enclosed a copy of the 2018 Budget for the Village of Blue Springs.

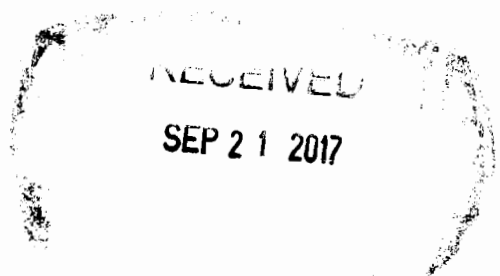
Thank you.

Sincerely,



Rita Gentry, Mayor

RG:jm
Enclosure



Town of Blue Springs, Mississippi
General Fund
BUDGET FOR ESTIMATED REVENUES AND EXPENDITURES
For the Fiscal Year Ended September 30, 2018

RECEIPTS/REVENUE	FY17 Actual	FY18 BUDGET	
LICENSES/PERMITS	\$60.00	\$140.00	
BLUE SPRINGS DAY INCOME	\$3,370.00	\$300.00	
BUILDING PERMITS	\$1,307.20		
SALES TAX INCOME	\$25,566.12	\$30,000.00	
TVA	\$3,495.40	\$600.00	
TOTAL	\$33,798.72	\$31,040.00	
AUTO NEW	\$2,241.54	\$900.00	
AUTO OLD	\$10.94	\$100.00	
LAND SALE	\$343.74	\$172.00	
MOBILE HOME	\$215.33	\$400.00	
PERSONAL PROPERTY	\$301.90	\$1,000.00	
PUBLIC UTILITY	\$1,182.22	\$700.00	
REAL PROPERTY	\$7,548.82	\$7,500.00	
TOTAL AD VALOREM	\$11,844.49	\$10,772.00	
HOMESTEAD EXEMPTION	\$100.76	\$75.00	
COURT FINES & FEES	\$13,769.00	\$3,000.00	
FIRE REBATE	\$1,276.59	\$1,100.00	
MUNICIPAL AID	\$797.70	\$500.00	
INTEREST INCOME	\$31.90	\$35.00	
PARK RENTAL	\$40.00		
TOYOTA GRANT	\$2,500.00		
TOYOTA GRANT FOR ANNEXATION *	\$2,554.32		
	\$21,070.27	\$4,710.00	
TOTAL/ACTUAL/PROJECTED REVENUE	\$66,713.48		

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EXPENSES		FY 2017 Actual	FY 2016 Budget	
COMPENSATION/SALARIES:				
MAYOR SALARY		\$3,500.00	\$4,200.00	
BOARD SALARIES		\$4,250.00	\$5,100.00	
CLERK SALARY		\$7,062.85	\$9,500.00	
Employee Withholdings				
Town Portion of Social Security/Withholding			\$700.00	
Total Withholdings Paid on 941		\$5,227.30		
MUNICIPAL JUDGE		\$1,500.00	\$1,800.00	
Total Salaries		\$21,540.15	\$21,300.00	
TRAVEL & CONFERENCES		\$1,512.26	\$3,500.00	
Total Travel		\$1,512.26	\$3,500.00	
DUES/SUBSCRIPTIONS:				
Association Dues		\$618.00	\$160.00	
OFFICE EXPENSES			\$250.00	
PHONE/INTERNET		\$1,204.82		
POST OFFICE BOX/POSTAGE		\$126.20		
SUPPLIES		\$804.30		
TAX PREPARATION		\$200.00		
TOTAL OFFICE EXPENSES		\$2,335.32	\$3,000.00	
INSURANCE				
LIABILITY - MS. MUNICIPAL LIABILITY		\$1,201.00	\$1,500.00	
TOWN HALL INSURANCE		\$905.00	\$900.00	
MAYOR'S BOND			\$100.00	
WORKERS' COMP		\$750.00	\$750.00	
ALDERMEN BONDS			\$500.00	
CLERK'S BONDS		\$175.00	\$175.00	
Total Insurance		\$3,031.00	\$3,925.00	
POLICE DEPARTMENT: SALARY		\$4,764.93	\$9,160.00	
Additional Fees		\$2,982.27	\$1,000.00	
OTHER (Received for 2016 grant)		(\$1,858.29)		
Gasoline		\$1,169.96	\$1,500.00	
Vehicle Maintenance		\$1,217.53	\$1,000.00	
Training		\$1,463.66		
Clothing, Badges, etc.		\$390.47	\$250.00	
Total		\$10,130.53	\$12,910.00	

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EXPENSES	FY2017 Actual	FY2018 BUDGET	
MAINTENANCE	\$149.90		
Cleaning		\$240.00	
Maintenance/Supplies (bulbs, wiring, etc.)	\$457.94	\$2,000.00	
Mowing	\$1,200.00	\$2,220.00	
Property Upkeep/Park Maintenance *Budget amended per Order of the Board on April 5, 2016 to move \$4,000.00 to PD Salary. The Town received a \$2,500.00 grant from Toyota which is added to this total.	\$1,902.19	\$3,380.00	
Pest Control	\$192.60	\$250.00	
Total Maintenance	\$3,902.63	\$8,090.00	
UTILITIES			
UTILITIES - NEW ALBANY LGW	\$5,577.70	\$6,500.00	
BLUE SPRINGS WATER	\$150.00	\$1,000.00	
	\$5,727.70	\$7,500.00	
MISCELLANEOUS EXPENSES			
ADVERTISING	\$125.00	\$500.00	
ATTORNEY FEES	\$1,950.00	\$4,400.00	
ATTORNEY FEES FOR ANNEXATION*	\$2,554.32		
AUDIT FEES		\$560.00	
BLUE SPRINGS ACTIVITIES - FESTIVAL	\$3,304.19	\$1,500.00	
BUILDING INSPECTOR	\$502.00		
CAPITAL EQUIPMENT / LAND	(\$711.00)	\$2,500.00	
COUNTY ELECTION COMMISSIONER EXPENSE		\$400.00	
COURT FEES & ASSESSMENTS	\$6,781.50		
COURT SOFTWARE (LEAP)	\$1,450.00		
ELECTION EXPENSE	\$616.05	\$500.00	
SURVEY/ANNEXATION EXPENSES			
FIRE FUND ACCOUNT		\$350.00	
EAST UNION FIRE DEPARTMENT		\$550.00	
SOUTHEAST FIRE DEPARTMENT		\$550.00	
Total Miscellaneous Expenses	\$16,572.06	\$11,810.00	
Total Expenses to date		\$72,285.00	
TOTAL PROPOSED EXPENSES FOR FY2017			
Projected Revenue 2018			\$43,522.00
Cash on Hand			\$78,645.78
			\$122,167.78

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