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TOWN OF NORTH CARROLLTON

**114 East Main Street
Post Office Box 305
North Carrollton, Miss. 38947-0305**

Telephone: 662-237-9268
Fax: 662-237-9595

March 25, 2019

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

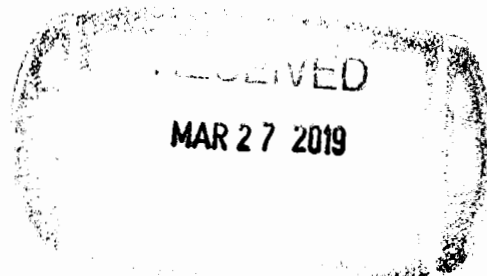
RE: Annual Municipal Compilation and Agreed-Upon Procedures

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 North Carrollton, Mississippi, for the fiscal year ended September 30, 2016. A separate management letter was not written to the town in connection with this engagement.

Sincerely,

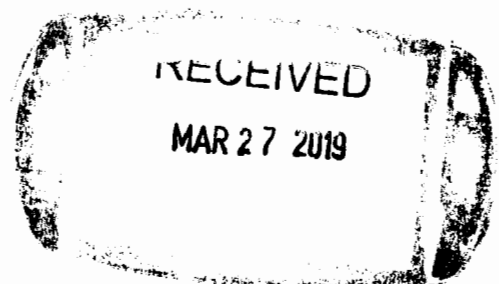
A handwritten signature in black ink, appearing to read "Ken Strachan", written over a horizontal line.

Ken Strachan
Mayor



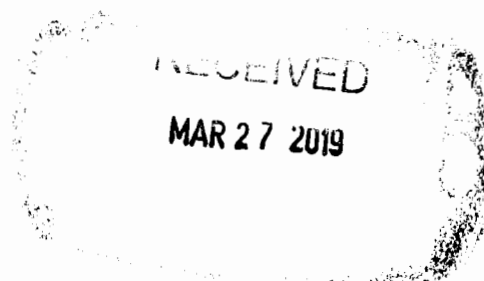
TOWN OF NORTH CARROLLTON, MISSISSIPPI

FINANCIAL STATEMENTS
SEPTEMBER 30, 2016



TOWN OF NORTH CARROLLTON, MISSISSIPPI
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TAYLOR, POWELL, WILSON & HARTFORD, P.A.
CERTIFIED PUBLIC ACCOUNTANTS
POST OFFICE BOX 9369
GREENWOOD, MISSISSIPPI 38930-9369

INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

Honorable Mayor and Board of Alderman
Town of North Carrollton
North Carrollton, Mississippi

We have compiled the accompanying statement of cash receipts and disbursements of the Town of North Carrollton, Mississippi, for the year ended September 30, 2016. We have not audited or reviewed the accompanying financial statement and, accordingly, do not express an opinion or provide any assurance 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.

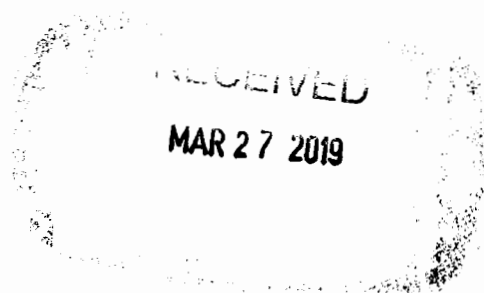
Management has elected to omit substantially all of the disclosures ordinarily included in financial statement prepared on the cash basis of accounting. If the omitted disclosures were included in the financial statement, they might influence the user's conclusions about the Town's cash receipts and disbursements. Accordingly, the financial statement is not designed for those who are not informed about such matters.

The supplementary information contained on pages 6 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.

August 31, 2018



TOWN OF NORTH CARROLLTON, MISSISSIPPI
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
GOVERNMENTAL AND BUSINESS-TYPE ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Governmental Activities		Business-type Activities		Carrollton N. Carrollton	Totals	
	Major Fund	Other Gov. Fund			Joint Fire	(Memorandum Only)	
	General	Fire	Water and	Boyd Waterline	Fund	9-30-16	9-30-15
	Fund	Protection	Sewer Fund	Extension Fd.			
RECEIPTS:							
General Property Taxes:							
Current levy	\$ 40,338.04	\$ 2,458.84	\$ -	\$ -	\$ -	\$ 42,796.88	\$ 37,951.94
Auto	10,021.34	646.54				10,667.88	11,907.69
Prior year	1,212.78	78.24				1,291.02	49.77
Penalties and interest	416.79	-				416.79	461.76
Total taxes	51,988.95	3,183.62				55,172.57	50,371.16
Licenses and Permits:							
Licenses and permits	853.50					853.50	862.50
Franchise taxes - utilities	13,655.66					13,655.66	15,757.24
Total licenses and permits	14,509.16					14,509.16	16,619.74
Intergovernmental Revenue:							
State grants:							
Homestead exemption	7,494.33	483.51				7,977.84	8,172.74
Total state grants	7,494.33	483.51				7,977.84	8,172.74
State Shared Revenues:							
Municipal revolving fund	235.88					235.88	235.88
Gasoline tax	1,448.54					1,448.54	1,448.54
General sales tax	41,082.99					41,082.99	40,396.35
Fire insurance premiums		4,252.18				4,252.18	3,607.50
Grand Gulf in lieu of taxes	4,749.51					4,749.51	4,709.03
Total state shared revenues	47,516.92	4,252.18				51,769.10	50,397.30
Local Shared Revenues:							
Town of North Carrollton					8,030.36	8,030.36	7,131.06
Town of Carrollton					10,934.38	10,934.38	8,750.80
Carroll County					16,987.05	16,987.05	15,666.09
Total local shared revenues					35,951.79	35,951.79	31,547.95
Total intergovernmental revenue	55,011.25	4,735.69			35,951.79	95,698.73	90,117.99

See Independent Accountant's Compilation Report.

TOWN OF NORTH CARROLLTON, MISSISSIPPI
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
GOVERNMENTAL AND BUSINESS-TYPE ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Governmental Activities		Business-type Activities		Carrollton N. Carrollton	Totals	
	Major Fund	Other Gov. Fund			Joint Fire	(Memorandum Only)	
	General	Fire	Water and	Boyd Waterline	Fund	9-30-16	9-30-15
	Fund	Protection	Sewer Fund	Extension Fd.			
RECEIPTS: (Continued)							
Charges for Services:							
Garbage, water and sewer	\$ 33,285.00	\$ -	\$ 191,384.84	\$ 145,200.65	\$ -	\$ 369,870.49	\$ 325,747.90
Sundry fees and charges	-		1,812.18	2,020.05		3,832.23	675.00
Total charges for services	33,285.00		193,197.02	147,220.70		373,702.72	326,422.90
Miscellaneous:							
Interest income	1.47		540.87	-	40.05	582.39	652.46
Rent	2,400.00					2,400.00	2,400.00
Sundry	500.00		-		8.00	508.00	2,753.47
Total miscellaneous	2,901.47		540.87		48.05	3,490.39	5,805.93
Total revenue receipts	157,695.83	7,919.31	193,737.89	147,220.70	35,999.84	542,573.57	489,337.72
Other Receipts:							
Loans & transfers	4,389.11	5,632.47		21,300.00		31,321.58	87,952.90
Loan proceeds					31,193.44	31,193.44	-
SMLPC grant						-	142,500.00
Meter deposits net of refunds	-	-	2,083.49	2,655.00	-	4,738.49	6,011.31
Total other receipts	4,389.11	5,632.47	2,083.49	23,955.00	31,193.44	67,253.51	236,464.21
Total Receipts	162,084.94	13,551.78	195,821.38	171,175.70	67,193.28	609,827.08	725,801.93

See Independent Accountant's Compilation Report.

TOWN OF NORTH CARROLLTON, MISSISSIPPI
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
GOVERNMENTAL AND BUSINESS-TYPE ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Governmental Activities		Business-type Activities		Carrollton N. Carrollton	Totals	
	Major Fund	Other Gov. Fund			Joint Fire	(Memorandum Only)	
	General Fund	Fire Protection	Water and Sewer Fund	Boyd Waterline Extension Fd.	Fund	9-30-16	9-30-15
DISBURSEMENTS:							
General Government:							
Legislative:							
Aldermen's salaries	\$ 14,500.00	\$ -	\$ -	\$ -	\$ -	\$ 14,500.00	\$ 14,750.00
Executive:							
Mayor's salary	6,060.00					6,060.00	6,060.00
Financial Administration:							
General finance:							
Clerk salary	30,128.00					30,128.00	30,592.00
Employee benefits	12,816.93					12,816.93	13,086.67
Office supplies	3,181.89					3,181.89	3,320.36
Legal fees	3,600.00					3,600.00	3,600.00
Accounting fees						-	7,612.50
Telephone and utilities	8,701.51					8,701.51	9,386.15
Insurance	6,260.06					6,260.06	8,119.60
Dues	1,258.52					1,258.52	1,811.50
Election expense	252.00					252.00	1,424.48
Advertising and miscellaneous	1,267.08					1,267.08	914.56
Repairs	1,334.87					1,334.87	5,221.05
Total general finance	68,800.86					68,800.86	85,088.87
Total General Government	89,360.86					89,360.86	105,898.87
Public Safety:							
Fire:							
Utilities		2,701.42			2,720.52	5,421.94	5,824.21
Supplies & repairs					5,988.87	5,988.87	8,439.56
Insurance					2,962.00	2,962.00	2,851.00
Transfers to Joint Fund		8,030.36			-	8,030.36	7,131.06
Total fire		10,731.78			11,671.39	22,403.17	24,245.83
Total Public Safety		10,731.78			11,671.39	22,403.17	24,245.83

See Independent Accountant's Compilation Report.

TOWN OF NORTH CARROLLTON, MISSISSIPPI
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
GOVERNMENTAL AND BUSINESS-TYPE ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Governmental Activities		Business-type Activities		Carrollton N. Carrollton	Totals	
	Major Fund	Other Gov. Fund			Joint Fire	(Memorandum Only)	
	General	Fire	Water and	Boyd Waterline	Joint Fire	9-30-16	9-30-15
	Fund	Protection	Sewer Fund	Extension Fd.	Fund		
DISBURSEMENTS: (Continued)							
Public Works:							
Streets:							
Salaries	\$ 7,057.50	\$ -	\$ -	\$ -	\$ -	\$ 7,057.50	\$ 7,162.50
Employee benefits	539.90					539.90	547.93
Street lights - utility	8,543.22					8,543.22	9,284.83
Material and supplies	4,930.89					4,930.89	8,684.13
Gas and oil	938.23					938.23	2,034.68
Grass cutting	-		19,185.00			19,185.00	16,500.00
Total streets	<u>22,009.74</u>		<u>19,185.00</u>			<u>41,194.74</u>	<u>44,214.07</u>
Sanitation:							
Material and supplies						-	-
Garbage fees	<u>36,000.00</u>					<u>36,000.00</u>	<u>30,000.00</u>
Total sanitation	<u>36,000.00</u>					<u>36,000.00</u>	<u>30,000.00</u>
Total Public Works	<u>58,009.74</u>		<u>19,185.00</u>			<u>77,194.74</u>	<u>74,214.07</u>
Culture and Recreation:							
Supplies and Programs	1,991.78					1,991.78	552.93
Contribution to library	<u>1,800.00</u>					<u>1,800.00</u>	<u>1,800.00</u>
Total Culture and Recreation	<u>3,791.78</u>					<u>3,791.78</u>	<u>2,352.93</u>
Enterprise:							
Water and Sewer:							
Contract labor			3,354.30			3,354.30	3,748.36
Materials and supplies			14,651.73			14,651.73	15,313.71
Repairs			29,991.50	19,792.92		49,784.42	52,898.17
Utilities			20,303.60	23,081.78		43,385.38	45,913.62
Office supplies			210.66	169.34		380.00	4,139.63
Professional fees						-	-
Management fees			32,529.04	35,942.40		68,471.44	73,227.00
Taxes			2,227.13			2,227.13	2,085.02
Debt service - interest			-	17,977.66		<u>17,977.66</u>	<u>18,752.46</u>

See Independent Accountant's Compilation Report.

TOWN OF NORTH CARROLLTON, MISSISSIPPI
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
GOVERNMENTAL AND BUSINESS-TYPE ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Governmental Activities		Business-type Activities		Carrollton N. Carrollton	Totals	
	Major Fund	Other Gov. Fund			Joint Fire	(Memorandum Only)	
	General	Fire	Water and	Boyd Waterline	Fund	9-30-16	9-30-15
	Fund	Protection	Sewer Fund	Extension Fd.			
DISBURSEMENTS: (Continued)							
Enterprise: (Continued)							
Total Water and Sewer	\$ -	\$ -	\$ 103,267.96	\$ 96,964.10	\$ -	\$ 200,232.06	\$ 216,077.97
Total Operating Disbursements	151,162.38	10,731.78	122,452.96	96,964.10	11,671.39	392,982.61	422,789.67
Other Disbursements:							
Capital outlay					41,914.18	41,914.18	149,793.90
Debt Service:							
Street paving loan - principal						-	-
Street paving loan - interest						-	-
Land purchase loan - principal		2,591.94				2,591.94	2,485.67
Land purchase loan - interest		228.06				228.06	334.33
Fire Dept. building loan - principal					3,760.30	3,760.30	3,650.47
Fire Dept. building loan - interest					1,239.70	1,239.70	1,349.53
Town siren loan - principal						-	5,387.06
Town siren loan - interest						-	122.94
Fire rescue truck loan - principal					6,560.66	6,560.66	6,674.82
Fire rescue truck loan - interest					664.34	664.34	825.18
Bonds retired				76,052.64		76,052.64	68,044.74
Loans & transfers	5,632.47	-	25,689.11	-	-	31,321.58	87,952.90
Total other disbursements	5,632.47	2,820.00	25,689.11	76,052.64	54,139.18	164,333.40	326,621.54
Total Disbursements	156,794.85	13,551.78	148,142.07	173,016.74	65,810.57	557,316.01	749,411.21
Excess (Deficiency) of receipts over disbursements	5,290.09	-	47,679.31	(1,841.04)	1,382.71	52,511.07	(23,609.28)
CASH BASIS FUND BALANCE BEGINNING OF YEAR	2,905.61	-	122,866.63	2,538.55	15,199.32	143,510.11	167,119.39
CASH BASIS FUND BALANCE END OF YEAR	\$ 8,195.70	\$ -	\$ 170,545.94	\$ 697.51	\$ 16,582.03	\$ 196,021.18	\$ 143,510.11

See Independent Accountant's Compilation Report.

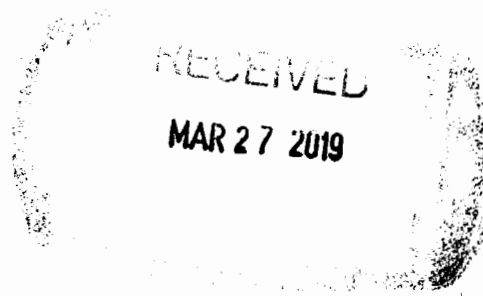
TOWN OF NORTH CARROLLTON, MISSISSIPPI
SCHEDULE OF INVESTMENTS - ALL FUNDS
SEPTEMBER 30, 2016

WATER FUND:

Certificate of Deposit, dated July 9, 2016, due January 9, 2017	\$ 52,387.54
Certificate of Deposit, dated June 3, 2016, due June 3, 2017	30,649.79
Certificate of Deposit, dated May 11, 2016, due May 11, 2017	35,720.19

CARROLLTON-NORTH CARROLLTON JOINT FIRE FUND:

Certificate of Deposit, dated October 7, 2015, due October 7, 2016	<u>8,013.58</u>
TOTAL INVESTMENTS	<u>\$ 126,771.10</u>



See Independent Accountant's Compilation Report.

TOWN OF NORTH CARROLLTON, MISSISSIPPI
SCHEDULE OF LONG-TERM DEBT
SEPTEMBER 30, 2016

	Balance Outstanding 10-1-2015	Transactions During Fiscal Year		Balance Outstanding 9-30-2016
		Issued	Redeemed	
State Revolving Fund Loan:				
Amortized note to finance Boyd Water System improvements. Total amount of note \$1,292,260. Note to be repaid in 237 monthly installments of \$7,233.10, including interest at 3% beginning July 1, 2003.	\$ 588,056.13	\$	\$ 76,052.64	\$ 512,003.49
Land Purchase Loan:				
Amortized note to finance purchase of land adjacent to Fire Dept. Total amount of land \$25,000. Note to be paid in 60 monthly payments of \$470.00, including interest at 4.3% beginning April 15, 2013. Towns of Carrollton and North Carrollton each responsible for half of monthly payment.	12,942.21		5,183.88	7,758.33
Fire Department Building Loan:				
Amortized note to finance construction of new Fire Dept. building. Total amount of loan \$50,000.00, including interest at 5.0% beginning October 10, 2006 and final balloon payment due October 15, 2015. Payments made for Carrollton -North Carrollton Joint Fire Fund.	23,068.85		3,760.30	19,308.55
Fire Rescue Truck Loan:				
Refinanced note for purchase of Fire Rescue truck, additional proceeds for purchase of turn-out gear. Total amount of new loan \$53,681.61. Note to be paid in 59 monthly payments of \$800.00, including interest at 2.05%, beginning August 5, 2016 and a final balloon payment due July 5, 2021. Payments made by Carrollton-North Carrollton Joint Fire Fund.	27,652.65	31,193.44	6,560.66	52,285.43
Totals	\$ 651,719.84	\$ 31,193.44	\$ 91,557.48	\$ 591,355.80
Assessed valuation				\$ 1,991,381
Population per latest census				473

See Independent Accountant's Compilation Report.

TOWN OF NORTH CARROLLTON, MISSISSIPPI
SCHEDULE OF SURETY BONDS FOR TOWN OFFICIALS
SEPTEMBER 30, 2016

<u>Name</u>	<u>Position</u>	<u>Company</u>	<u>Bond</u>
Diane Slocum	Mayor	Travelers Casualty & Surety Co.	\$ 25,000
Glynnis Taylor	City Clerk	Western Surety Co.	50,000
Hazel L. Hearn	Assistant Clerk	Western Surety Co.	50,000
Mitchell Costilow	Alderman	Travelers Casualty & Surety Co.	10,000
Edward Carpenter	Alderman	Travelers Casualty & Surety Co.	10,000
Tom Hearn	Alderman	Travelers Casualty & Surety Co.	10,000
Christopher Givens	Alderperson	Travelers Casualty & Surety Co.	10,000
Kenneth Strachan	Alderperson	Travelers Casualty & Surety Co.	10,000

See Independent Accountant's Compilation Report.



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 North Carrollton, Mississippi
North Carrollton, Mississippi

We have compiled the statement of cash receipts and disbursements of the Town of Sumner, Mississippi for the year ended September 30, 2016 and issued our independent accountant's compilation report dated August 31, 2018.

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.

August 31, 2018

RECEIVED
MAR 27 2019

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 North Carrollton
North Carrollton, Mississippi

We have performed the procedures enumerated below, which were agreed to by the Office of the State Auditor, to the accounting records of the Town of North Carrollton, Mississippi, solely to assist the Office of the State Auditor in evaluating the Town of North Carrollton, Mississippi's compliance with certain laws and regulations as of September 30, 2016, and for the year then ended. The Town of North Carrollton, Mississippi's management is responsible for the accounting records of the Town of North Carrollton, Mississippi. This agreed-upon procedures engagement was performed in accordance with attestations 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. 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. No exceptions were found.

<u>Bank</u>	<u>Fund</u>	<u>Balance Per General Ledger</u>
Checking:		
Peoples Bank & Trust Company: General Fund	General	\$ 7,543.34
Savings:		
Peoples Bank & Trust Company: General Fund	General	<u>652.36</u>
Total General Fund		<u>\$ 8,195.70</u>
Checking:		
Peoples Bank & Trust Company	Water	\$ 51,788.42
Certificates of Deposit:		
Peoples Bank & Trust Company: Dated 5-11-16, due 5-11-17	Water	35,720.19
Dated 7-9-16 due 1-9-17	Water	52,387.54
Dated 6-3-16, due 6-3-17	Water	<u>30,649.79</u>
Total Water Fund		<u>\$ 170,545.94</u>
Checking:		
Peoples Bank & Trust Company	Boyd Waterline	<u>\$ 697.51</u>

MAR 27 2019

<u>Bank</u>	<u>Fund</u>	<u>Balance Per General Ledger</u>
Checking:		
Peoples Bank & Trust Company:		
Carrollton/North Carrollton Joint Fire Fund	Carrollton- N. Carrollton Joint Fire Fund	\$ 2,103.73
Carrollton/North Carrollton Joint Fire Protection Fund	Carrollton- N. Carrollton Joint Fire Fund	6,464.72
Certificate of Deposit:		
Peoples Bank & Trust Company:		
Dated 10-7-15, due 10-6-16	Carrollton- N. Carrollton Joint Fire Fund	<u>8,013.58</u>
Total Carrollton/North Carrollton Joint Fire Fund		<u>\$ 16,582.03</u>

- 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).

There was no ad valorem tax levied for the retirement of general obligation debt.

- 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	General Fund	\$ 7,494.33
Homestead exemption	Fire Protection Fund	483.51
Sales tax allocation	General Fund	41,082.99
Motor vehicle fuel tax	General Fund	1,448.54
Fire insurance	Fire Protection Fund	4,252.18
General municipal aid	General Fund	235.88
Grand Gulf	General Fund	<u>4,749.51</u>
		<u>\$ 59,746.94</u>

MAR 27 2019

- 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. Ann. Code (1972), if applicable.

The sample consisted of the following:

Number of sample items	21
Dollar value of sample	\$ 69,735.40

We found the Town's purchasing procedures to be in compliance with the above sections.

- F. The town did not collect any fines or any state-imposed court assessments during the year. Consequently, no assessments were settled with the Department of Finance and Administrations during the year.
- G. We have read the Municipal Compliance Questionnaire completed by the Town. The completed Questionnaire indicated no instances of non-compliance 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, Wilson & Hartford, P.A.

TAYLOR, POWELL, WILSON & HARTFORD, P.A.
Certified Public Accountants

August 31, 2018

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