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TOWN OF NOXAPATER

P.O. BOX 266
NOXAPATER, MS 39346
PHONE: 662-724-4476
FAX: 662-724-2697

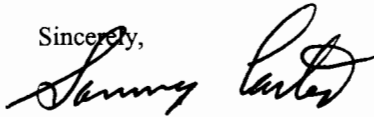
Office of the State Auditor
3750 I-55 North Frontage Road
Jackson, MS 39211

Re: Annual Municipal Compilation

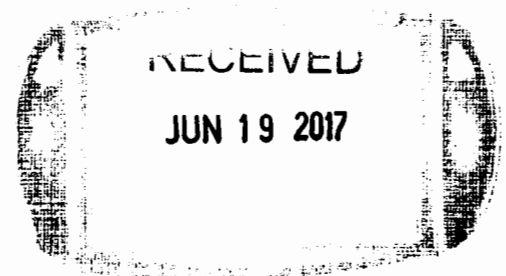
Department of Technical Assistance

Accompanying this letter are two copies of the annual compilation of the Town of Noxapater, Mississippi, for the fiscal year ended September 30, 2016. A separate management letter was Not written to the town in connection with this audit.

Sincerely,



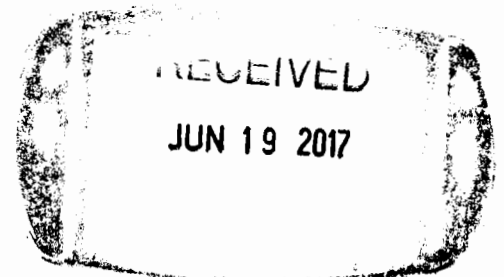
Sammy Carter
Mayor, Town of Noxapater



**TOWN OF NOXAPATER, MISSISSIPPI
AGREED-UPON PROCEDURES
SEPTEMBER 30, 2016**

**TOWN OF NOXAPATER, MISSISSIPPI
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SEPTEMBER 30, 2016**

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JOE H. HODGE
CERTIFIED PUBLIC ACCOUNTANT

P.O. BOX 735

LOUISVILLE, MS 39339

PHONE (662) 773-4262 • FAX (662) 773-4263
jhhcpa@bellsouth.net

MEMBER MISSISSIPPI SOCIETY
OF CERTIFIED PUBLIC ACCOUNTANTS

MEMBER AMERICAN INSTITUTE
OF CERTIFIED PUBLIC ACCOUNTANTS

Honorable Mayor and Board of Aldermen
Town of Noxapater
Noxapater, Mississippi 39346

I have performed the procedures enumerated below, which were agreed to the by the Office of the State Auditor, to the accounting records of the Town of Noxapater, Mississippi, solely to assist the Office of the State Auditor to evaluate the Town of Noxapater, Mississippi's compliance with certain laws and regulations as of September 30, 2016, and for the year then ended. This agreed-upon procedures engagement was conducted 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. Consequently, I 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.

My procedures and findings are as follows:

1. I 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>
The Citizens Bank & Trust Co.	Water & Sewer	\$ 264,441
The Citizens Bank & Trust Co.	General	132,159
The Citizens Bank & Trust Co.	Fire	11,248

2. I confirmed with the bank the certificates of deposits owned by the Town. All investment transactions were in compliance with Section 21-33-323, Miss. Code Ann. (1972).

<u>Certificates of Deposit</u>	<u>Fund</u>	<u>Principal (Cost)</u>
The Citizen's Bank	General	\$ 150,579
The Citizen's Bank	Water	\$ 221,670
Total		\$ 372,249

The Town did not own any other investments.

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3. I 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>General Ledger Amount</u>
Sales Tax Allocation	General	\$ 97,399
TVA	General	2,794
Gasoline Tax	General	1,446
General Municipal Aid	General	235
Homestead Exemption Reimb.	General	7,585
Insurance	Fire	3,027
MS Development Authority & USDA	Grant	117,866
Total		<u>\$ 230,352</u>

4. I selected a sample of purchases made by the municipality during the fiscal year. Each sample was evaluated for compliance with purchasing requirement set forth in Title 31, Chapter 7, Miss. Code Ann. (1972) as applicable.

The sample consisted of the following:

Number of Sample Items	41
Total Dollar Value of Sample	\$ 55,900

I found the municipality's purchasing procedures to be in agreement with the requirements of the above-mentioned sections.

5. I 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.

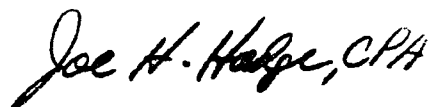
I found the Town to be in agreement with the requirements of the above mentioned sections.

6. I have read the Municipal Compliance Questionnaire completed by the municipality. The completed survey indicated no instances of noncompliance with state requirements.
7. The Town does levy ad valorem taxes on property.

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I was not engaged to, and did not conduct an examination, the objective of which would be the expression of an opinion on management's compliance with laws and regulations. Accordingly, I do not express such an opinion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

This report is intended solely for the use of the Town of Noxapater and 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 not intended to be and should not be used by anyone other than than those specified parties.



Joe H. Hodge
Certified Public Accountant
Louisville, Mississippi
June 13, 2017

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**TOWN OF NOXAPATER, MISSISSIPPI
FINANCIAL STATEMENTS**

SEPTEMBER 30, 2016

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To the Mayor and the Board of Alderman
Town of Noxapater, Mississippi

I have compiled the accompanying Statement of Cash Receipts and Disbursements - Governmental and Business-type Activities, of the Town of Noxapater, Mississippi for the year ended September 30, 2016. I have not audited or reviewed the accompanying financial statements and, accordingly, do express an opinion or provide any assurance about whether the financial statements are in accordance with the cash basis of accounting.

The mangement of the Town of Noxapater, Mississippi, is responsible for the preparation and fair presentation of the financial statements in accordance with the cash basis of accounting and for designing, implementing, and maintaining internal control relevant to the prepartion and fair presentation of the financial statements.

Management has not presented government-wide financial statements to display the cash basis financial position and changes in cash basis financial position of its governmental activities and business-type activities. Accounting principles generally accepted in the United States of America, as applied to the Town's cash basis of accounting, require the presentation of government-wide financial statements. The amounts that would be reported in government-wide financial statements resulting from the cash basis transactions for the Town's governmental activities and business-type activities are not reasonably determinable.

My 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 statements.

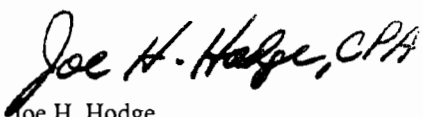
Management has elected to omit substantially all of the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Town's cash receipts and disbursements. Accordingly, the financial statements are not designed for those who are not informed about such matters.

Management has omitted the management's discussion and analysis information that is required to be presented for purposes of additional analysis. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. The supplementary information contained in the Schedule of Long-term Debt and the Schedule of Surety Bondsfor Town Officials has been compiled from information that is the representation of management. I have not audited or reviewed the supplementary information and accordingly, I do not express an opinion or provide any assurance on such supplementary information.

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In accordance with the provisions of Section 21-35-31, Miss. Code Ann. (1972), I have issued a report dated June 13, 2017, on the results of my agreed-upon procedures.

A handwritten signature in black ink that reads "Joe H. Hodge, CPA". The signature is written in a cursive, flowing style.

Joe H. Hodge

Certified Public Accountant

Louisville, Mississippi

June 13, 2017

Town of Noxapater
Statement of Cash Receipts and Disbursements
Governmental and Business-Type Activities
For the Year Ended September 30, 2016

	<u>Governmental Activities</u>			<u>Activities</u>
	<u>Major Funds</u>			
	<u>General Fund</u>	<u>Fire Fund</u>	<u>Total</u>	<u>Water & Garbage Fund</u>
Revenue Receipts:				
General Property Taxes	\$ 32,381		32,381	
Penalties and Interest	376		376	
Licenses and Permits	2,811		2,811	
Intergovernmental Revenues:				
State Shared Revenues:				
Sales Tax	97,399		97,399	
Gasoline Tax	1,446		1,446	
TVA	2,794		2,794	
Homestead Exemption Reimbursement	7,585		7,585	
General Municipal Aid	235		235	
State Fire Protection		338	338	
Railcar Tax	916		916	
County Shared Revenues:				
County Maintenance	3,762	3,027	6,789	
County Fire Protection			0	
Charges for Services:			0	
Water and Tap Fees			0	257,556
Garbage and Sewer Fees				91,439
Utility Franchise Charges	21,596		21,596	
Miscellaneous	1,712		1,712	
Fines and Bonds	5,132		5,132	
State Assessment			0	
Other Receipts:				
Interest	616	3	619	992
Rent	3,530		3,530	
Grants	876		876	
Total Receipts	<u>183,167</u>	<u>3,368</u>	<u>186,535</u>	<u>467,853</u>

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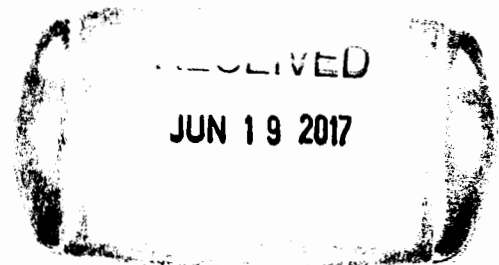
Town of Noxapater
Statement of Cash Receipts and Disbursements - Cont.
Governmental and Business-Type Activities
For the Year Ended September 30, 2016

	<u>Governmental Activities</u>			<u>Business-type Activities</u>
	<u>Major Funds</u>			<u>Water & Garbage Fund</u>
	<u>General Fund</u>	<u>Fire Fund</u>	<u>Total</u>	
OPERATING DISBURSEMENTS:				
General Government				
Personnel	\$ 67,238		67,238	
Other	88,214		88,214	
Public Safety:				
Police:				
Personnel	25,715		25,715	
Other	2,791		2,791	
Fire Department			0	
Cultural and Recreation:				
Parks	981		981	
Grant Expenditures			0	117,866
Enterprise:				
Water Utility-Personnel				90,838
Water Utility-Other				136,910
Sewer/Garbage Collection-Personnel				28,327
Sewer/Garbage Collection-Other				50,077
Total Operating Disbursements	<u>184,939</u>	<u>0</u>	<u>184,939</u>	<u>424,018</u>
Excess of Receipts over (under) Disbursements	<u>(1,772)</u>	<u>3,368</u>	<u>1,596</u>	<u>43,835</u>
OTHER CASH SOURCES (USES)				
Capital outlay			0	
Interest on loans			0	(24,272)
Principal on Notes Retired			0	(18,628)
Transfers - Other	(4,289)	(3,314)	(7,603)	7,117
Transfers - Payroll Taxes	0		0	
Deposits received over refunded			0	4,142
Total Other Cash Sources (Uses)	<u>(4,289)</u>	<u>(3,314)</u>	<u>(7,603)</u>	<u>(31,641)</u>
Net Changes in Cash	<u>(6,061)</u>	<u>54</u>	<u>(6,007)</u>	<u>12,194</u>
Cash Balance, Beginning	<u>288,799</u>	<u>11,193</u>	<u>352,765</u>	<u>473,411</u>
Cash Balance, Ending	<u>\$ 282,738</u>	<u>11,247</u>	<u>346,758</u>	<u>485,605</u>

**Town of Noxapater
Schedule of Long-term Debt
For the Year Ended September 30, 2016**

<u>Definition and Purpose</u>	<u>Balance Outstanding Oct. 1, 2015</u>	<u>Issued</u>	<u>Redeemed</u>	<u>Balance Outstanding Sept. 30, 2016</u>
United States Dept. of Agriculture, Rural Development Loan, dated March, 1999; payments of \$3,200 monthly, including interest of 4.50%	\$ 483,399	0	(16,816)	\$ 466,583
United States Dept. of Agriculture, Rural Development Loan, dated August, 2003; payments of \$375 monthly, including interest of 4.50%	63,822	0	(1,811)	62,011
Total	<u>\$ 547,221</u>	<u>0</u>	<u>(18,627)</u>	<u>\$ 528,594</u>

See accompanying accountant's compilation report.



Town of Noxapater
Schedule of Surety Bonds for Town Officials
September 30, 2016

<u>Name</u>	<u>Position</u>	<u>Surety</u>	<u>Bond Amount</u>
Sammy Carter	Mayor	Travelers Casualty & Surety Co.	\$ 25,000
Brian Burrage	Alderman	Travelers Casualty & Surety Co.	25,000
Thomas Bartholomew	Alderman	Travelers Casualty & Surety Co.	25,000
Robert Wall, Jr.	Alderman	Travelers Casualty & Surety Co.	25,000
Chris Wells	Alderman	Travelers Casualty & Surety Co.	25,000
Lana Deese	Alderman	Travelers Casualty & Surety Co.	25,000
Faye Ellis	Town Clerk	Travelers Casualty & Surety Co.	50,000
Faye Ellis	Court Clerk	Travelers Casualty & Surety Co.	50,000
Roseann Reynolds	Deputy Clerk	Travelers Casualty & Surety Co.	50,000
Ronnie Graham	Police Chief	Travelers Casualty & Surety Co.	50,000

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

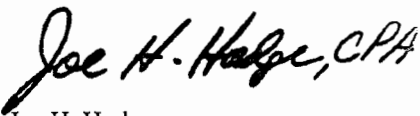
To the Mayor and the Board of Alderman
Town of Noxapater, Mississippi

I have compiled the accompanying Statement of Cash Receipts and Disbursements - Governmental and Business-type Activities, Schedule of Long-term Debt and Schedule of Surety Bonds for Town Officials of the Town of Noxapater, 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 generally accepted accounting principles in the United States of America.

I have performed procedures to test compliance with certain state laws and regulations as described in the Municipal Compliance Questionnaire that is prescribed by the Office of the State Auditor. My 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. Accordingly, I do not express such an opinion.

With respect to the 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 Long-term Debt and Schedule of Surety Bonds for Town Officials of the Town of Noxapater, Mississippi, for the year ended September 30, 2016, disclosed no instances of noncompliance with state laws and regulations.

This report is intended solely for the information and use of management 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.



Joe H. Hodge
Certified Public Accountant
Louisville, Mississippi
June 13, 2017

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