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**TOWN OF PICKENS, MISSISSIPPI
AGREED-UPON PROCEDURES**

SEPTEMBER 30, 2016

**TOWN OF PICKENS, MISSISSIPPI
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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Mayor and the Board of Aldermen
Town of Pickens, 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 Pickens, Mississippi, solely to assist the Office of the State Auditor to evaluate the Town of Pickens, 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, 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:

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:

TOWN OF PICKENS SCHEDULE OF BANK BALANCES FOR YEAR ENDING SEPTEMBER 30, 2016

Bank	Fund	Balance per General Ledger
BankPlus	General	\$ 43,937
BankPlus	General/Fire	58,879
BankPlus	Fire Escrow Account	1,397
BankPlus	Trust/Unemployment	3,083
BankPlus	Clearing	11,435
BankPlus	Payroll Clearing	<u>34,019</u>
Total General Fund		\$ <u><u>152,750</u></u>
BankPlus	Water/Sewer	\$ 277,959
BankPlus	Water/Sewer Deposits	46,110
BankPlus	Water/Sewer CDBG	<u>0</u>
Total Water/Sewer		\$ <u><u>324,069</u></u>

2. We 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>Certificate of Deposit</u>	<u>Certificate Number</u>	<u>Balance</u>
BankPlus	1124065385	\$ 5,300
BankPlus	1124065429	5,500
BankPlus	1124065438	10,000
BankPlus	1124065296	30,000
BankPlus	1124065198	25,000
BankPlus	1124065456	29,052
BankPlus	1124065189	25,000
BankPlus	1124065312	15,000
BankPlus	1124065606	11,620
BankPlus	1124065474	5,000
BankPlus	1124065580	93,323
BankPlus	1124065465	15,000
BankPlus	1124065161	20,000
BankPlus	1124065170	15,000
BankPlus	1124065303	12,000
BankPlus	1124065394	10,000
BankPlus	1124065287	<u>25,000</u>
Total		\$ <u>351,795</u>

3. We performed the following procedures with respect to taxes on real and personal property (including motor vehicles) levied during the fiscal year:
- Verified use of certified county assessment rolls and traced levies to governing body minutes;
 - Examined uncollected taxes for proper handling, including tax sales;
 - Traced distribution of taxes collected to proper funds; and
 - Analyzed increase in taxes for most recent period for comparison with increase limitations of Sections 27-39-320 to 27-39-323, Miss. Code Ann. (1972).

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

Ad valorem tax collections were found to be 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. A statement of payments made by DFA for the fourth quarter was not made available; therefore, this schedule does not include such payments. Payments traced were as follows:

<u>Payment Purpose</u>	<u>Receiving Fund</u>	<u>General Ledger Amount</u>
Fire Protection Allocation	General	\$ 7,420
Gasoline Tax	General	4,048
Mayor Health Grant	General	1,294
Sales Tax Allocation	General	82,972
Nuclear Plant-Payments in Lieu	General	23,114
Liquor Privilege Tax	General	900
Homestead Exemption	General	12,353
Police Academy	General	900
Other Aid	General	501
Total		\$ <u>133,502</u>

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

The sample consisted of the following:

Number of Sample Items	25
Total Dollar Value of Sample	\$ 44,982

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

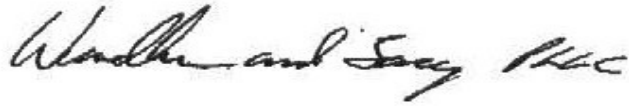
6. We selected a sample of collections of fines and forfeitures and verified that the municipal court clerk settled daily with the municipal clerk. We also selected a sample of state imposed court assessments collected and determined that the municipal clerk had settled monthly with the Department of Finance and Administration.

We found the municipality to be in agreement with the requirements of the abovementioned sections.

7. We have read the Municipal Compliance Questionnaire completed by the municipality. The completed survey indicated no instances of noncompliance with state requirements.

We were 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, 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 Town of Pickens 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 those specified parties.

A handwritten signature in black ink that reads "Windham and Lacey, PLLC". The signature is written in a cursive, flowing style.

Windham and Lacey, PLLC
December 20, 2017

**TOWN OF PICKENS, MISSISSIPPI
FINANCIAL STATEMENTS**

SEPTEMBER 30, 2016

Windham and Lacey, PLLC

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ACCOUNTANT'S COMPILATION REPORT

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

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

The management of the Town of Pickens, 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 preparation 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.

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 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 Surety Bonds for Municipal Officials has been compiled from information that is the representation of management. We have not audited or reviewed the supplementary information and accordingly, we do not express an opinion or provide any assurance on such supplementary information.

In accordance with the provisions of Section 21-35-31, Miss. Code Ann. (1972), we have issued a report dated June 19, 2016 on the results of our agreed-upon procedures.

A handwritten signature in cursive script that reads "Windham and Lacey, PLLC".

Windham and Lacey, PLLC
December 20, 2017

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

	Governmental Activities	Business-type Activities
	Major Funds	Major Funds
	General Fund	Water & Sewer Fund
RECEIPTS		
General Property Taxes	\$ 197,737	
License and Permits	20,477	
Intergovernmental revenues:		
Federal:		
Home Grant		
Community development block grant:		
Sewer grant		
USDA Grant		
Tobacco Grant	800	
General municipal aid:		
Municipal Revolving Fund	0	
State shared revenues:		
Sales taxes	82,972	
Gasoline tax	4,048	
Alcoholic beverage tax	900	
Fire Protection Allocation	9,920	
Tax Loss 65 and Over	5,978	
Fines and forfeits	41,890	
Charges for services:		
Water		208,438
Sewer		75,176
Garbage		113,518
Interest income	188	141
Other receipts	944	23,941
Total Receipts	365,854	421,215

See accompanying accountant's compilation report +

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

	Governmental Activities	Business-type Activities
	Major Funds	Major Fund
	General Fund	Water & Sewer Fund
DISBURSEMENTS		
General government	\$ 84,590	
Public safety:		
Court	35,532	
Police	185,532	
Fire	3,633	
Public works		
Streets	22,352	
Care and maintenance	2,113	
Parks	214	
Library	32,102	
Water, Sewer and Garbage:		
Personal services		198,211
Supplies		67,735
Utilities		29,873
Other services and charges		37,086
Total Disbursements	366,068	332,905
Excess of Receipts over (under) Disbursements	(214)	88,310
OTHER CASH SOURCES (USES)		
Capital outlay equipment		(972)
Interfund transactions		
Community development block grant:		
Sewer Grant		
Principal paid on bonds, notes and leases		
Interest paid on bonds, notes and leases		
Total Other Cash Sources and (Uses)	0	(972)
Net Changes in Cash	(214)	87,338
Cash - Beginning	300,874	420,232
Cash - Ending	\$ 300,660	507,570

See accompanying accountant's compilation report

Town of Pickens
Schedule of Surety Bonds for Municipal Officials
September 30, 2016

<u>Name</u>	<u>Position</u>	<u>Surety</u>	<u>Bond Amount</u>
Rayfield Washington	Mayor	Travelers Casualty and Surety Co.	\$ 25,000
Etta Greer	Alderman	Travelers Casualty and Surety Co.	25,000
David J. Johnson	Alderman	Travelers Casualty and Surety Co.	25,000
William Primer, Jr.	Alderman	Travelers Casualty and Surety Co.	25,000
William Damon Edwards	Alderman	Travelers Casualty and Surety Co.	25,000
James Earl White	Alderman	Travelers Casualty and Surety Co.	25,000
Felesia Edwards	Town Clerk	Travelers Casualty and Surety Co.	50,000
Joe Davis	Police Chief	Travelers Casualty and Surety Co.	50,000
Gwendolyn Harris	Deputy Town Clerk	Travelers Casualty and Surety Co.	50,000
Felesia Edwards	Municipal Court Clerk	Travelers Casualty and Surety Co.	50,000
Joe Davis	Deputy Court Clerk	Travelers Casualty and Surety Co.	50,000
Flora Holmes	Water Billing Clerk	Travelers Casualty and Surety Co.	50,000
	Police Officers	Travelers Casualty and Surety Co.	25,000

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REPORT ON COMPLIANCE WITH STATE LAWS AND REGULATIONS

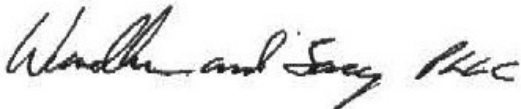
To the Mayor and the Board of Aldermen
Town of Pickens, Mississippi

We have compiled the accompanying Statement of Cash Receipts and Disbursements - Governmental and Business-type Activities and Schedule of Surety Bonds for Municipal Officials of the Town of Pickens, 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.

We 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. 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. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures and our compilation of the accompanying Statement of Cash Receipts and Disbursements - Governmental and Business-type Activities and Schedule of Surety Bonds for Municipal Officials of the Town of Pickens, 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.



Windham and Lacey, PLLC
December 20, 2017