

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, 2017

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

Town of Beulah, Mississippi

Table of Contents

September 30, 2017

	<u>Page</u>
Special Report on Agreed-Upon Procedures for Small Municipalities (Towns)	1-3
Letter for Compiled Statement of Cash Receipts & Disbursements Governmental and Business-Type activities	4
Combined Statement of Cash Receipts and Disbursements (All Funds)	5-6
Schedule of Investments-All Funds	7
Schedule of Long-Term Debt	8
Schedule of Surety Bonds for Municipal Officials	9
Report on Compliance with State Laws and Regulations	10

Johnson's Accounting Service,
Public Accountant

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

**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, 2017, 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	\$ 1,459.08
Jefferson Bank	Water	\$ 60.76
Jefferson Bank	Cops Hiring Program	\$ 1,068.37

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	\$ 3,900.32
Homestead Exemption Reimburse.	General Fund	\$ 1,530.94
Gasoline Taxes	General Fund	\$ 1,000.50
Payments Nuclear Plant	General Fund	\$ 1,725.88
General Municipal Aid	General Fund	\$ 173.54
Transfer to Subgrantee	General Fund	\$ 24,200.00
Fire Protection	Bolivar County	\$ 1,948.47

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, 2017.



Ella B. Johnson, Public Accountant

August 2, 2022

**Johnson's Accounting Service
Public Accountant
119 Greenridge Drive
Madison, MS 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 & Business Type Activities) as of and for the Fiscal Year Ended September 30, 2017.

August 2, 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, 2017

	Governmental Activities			Business-Type Activities	
	General <u>Fund</u>	Garbage Disposal <u>Fund</u>	Other Nonmajor <u>Funds</u>	<u>Total</u>	
					Water & Sewer <u>Fund</u>
					<u>Total</u>
RECEIPTS					
Taxes - Ad Valorem	34,835			34,835	
Homestead Exempt. Reimburse.	1,531			1,531	
General Sales Tax	3,900			3,900	
Municipal Aid	174			174	
Motor Vehicle Fuel Taxes	1,000			1,000	
Grand Gulf	1,726			1,726	
Fire Protection	1,948			1,948	
Charges for Services:					
Garbage		9,894		9,894	
Water & Sewer					51,644
Other Revenue	1,267			1,267	
Public Safety Grant	24,200			24,200	
Cops Grant Income			28,933	28,933	
TOTAL RECEIPTS	70,581	9,894	28,933	109,408	51,644
DISBURSEMENTS					
Executive:					
Other services and charges	3,045			3,045	
Financial:					
Salaries & Employee Benefits	7,287			7,287	
Supplies	945			945	
Other Services & Charges	18,798			18,798	
IRS Pay	3,327			3,327	
Interest Expense				-	850
Public Safety-Police					
Salary and Employer Benefits	3,511			3,511	
Other Services & Charges	1,520			1,520	
Capital Outlay - Police Vehicle	24,200			24,200	
Public Safety-Fire					
Other Services & Charges	1,835			1,835	
Public Works- Street Department					
Supplies	898			898	
Other Services & Charges	5,964			5,964	

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, 2017

	Governmental Activities				Business-Type Activities	
	General Fund	Garbage Disposal Fund	Other Nonmajor Funds	Total	Water & Sewer Fund	Total
Federal Expenditures:						
Public Safety-Police						
Salaries and Benefits			27,924	27,924		
Public Works - Sanitation						
Garbage Disposal		9,894		9,894		
Enterprises - Water & Sewer						
Salaries & Employee Benefits					26,514	26,514
Supplies					819	819
Misc.					516	516
Other Services & Charges					16,460	16,460
Total Disbursements	71,331	9,894	27,924	109,149	45,159	45,159
Excess of Receipts Over (Under) Disbursements	(750)	-	1,009	259	6,485	6,485
OTHER CASH SOURCES (USES)						
Transfers In	9,300			9,300	5588	5588
Transfers Out	(5,588)			(5,588)	(9,300)	(9,300)
Principal Paid	(1,755)			(1,755)	(1,927)	(1,927)
Questionable Cost	250			250		
Total Other Cash Sources (Uses)	2,207	-	-	2,207	(5,639)	(5,639)
Excess (Deficiency) of Receipts Over Disbursements	1,457	-	1,009	2,466	846	846
Cash Basis Fund Balance						
Beginning of Year	2		59	61	(785)	(785)
Cash Basis Fund Balance - End of Yr.	1,459	-	1,068	2,527	61	61

**Town of Beulah , Mississippi
Schedule of Investments – All Funds
September 30, 2017**

<u>OWNERSHIP</u>	<u>TYPE OF INVESTMENT</u>	<u>INVESTMENT COST VALUE</u>
General Fund	None	None
Water Fund	None	None
	TOTAL	\$-0-

TOWN OF BEULAH, MISSISSIPPI
SCHEDULE OF LONG-TERM DEBT
For the Fiscal Year Ended September 30, 2017

DEFINITION AND PURPOSE

Combined Waterworks & Sewer Sys Revenue Bond	Balance	<u>Transactions During Fiscal Year</u>		Balance
	Outstanding <u>October 1, 2016</u>	<u>Issued</u>	<u>Redeemed</u>	Outstanding <u>September 30, 2016</u>
LOAN #04	9,341		1,957	7,384
LOAN #07	\$ 99,937	<u>4,344.00</u>	<u>-</u>	104,281
TOTAL	<u>\$ 109,278</u>	<u>4,344.00</u>	<u>1,957</u>	<u>\$ 111,665</u>

TOWN OF BEULAH, MISSISSIPPI
SCHEDULE OF SURETY BONDS FOR MUNICIPAL OFFICIALS
September 30, 2017

<u>Name</u>	<u>Position</u>	<u>Company</u>	<u>Bond Amount</u>
Bertha Thomas	Mayor	MS Municipalities Bond Program	\$ 10,000
Linda Foster	Town Clerk	Travelers	\$ 50,000
Barbara Turner	Deputy Clerk	Travelers	\$ 50,000
Anthony Gibson	Police Chief	Travelers	\$ 50,000
Carl Lee Robinson	Alderman	MS Municipalities Bond Program	\$ 10,000
Ephan L. Banks	Alderman	MS Municipalities Bond Program	\$ 10,000
Frances N. Turner	Alderwoman	MS Municipalities Bond Program	\$ 10,000
Anthony Curtis Moore	Alderwoman	MS Municipalities Bond Program	\$ 10,000
Ella Hannah	Alderwoman	MS Municipalities Bond Program	\$ 10,000

JOHNSON ACCOUNTING SERVICE
Ella B. Johnson, Public Accountant
119 Greenridge Dr.
Madison, MS 39110
Phone: 662-347-5773
Email: ejohnsontaxes@yahoo.com

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

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

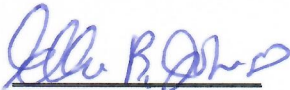
We have compiled the accompanying Statement of Cash Receipts and Disbursements – Governmental and Business-Type Activities, Schedule of Investments – All Funds, Schedule of Long-Term Debt and Schedule of Surety Bonds for Municipal Officials of the Town of Beulah, Mississippi, for the year ended September 30, 2017, 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, 2017 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, 2017.
Recommendations:	The Mayor and Board of Aldermen to approve Municipal Compliance Questionnaire month of October Board Meeting after ending of each fiscal year.
Responses:	The Mayor and Board of Aldermen agreed to comply with 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
August 2, 2022

