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**TOWN OF COFFEEVILLE, MISSISSIPPI
COMPILATION REPORT
AND REPORT ON
AGREED-UPON PROCEDURES
SEPTEMBER 30, 2017**

**WATKINS, WARD AND STAFFORD, PLLC
CERTIFIED PUBLIC ACCOUNTANTS**



WATKINS, WARD AND STAFFORD, PLLC
CERTIFIED PUBLIC ACCOUNTANTS

TOWN OF COFFEEVILLE, MISSISSIPPI
Compilation Report
September 30, 2017

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 Professional Limited Liability Company
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Independent Accountants' Compilation Report

Honorable Mayor and Board of Aldermen
 Town of Coffeeville, Mississippi
 Coffeeville, Mississippi

Management is responsible for the accompanying Statement of Cash Receipts and Disbursements (All Funds) of the Town of Coffeeville, Mississippi for the year ended September 30, 2017, and the related notes to financial statement, which collectively comprise the town's basic financial statement as listed in the contents, in accordance with the cash basis of accounting, and for determining that the cash basis of accounting is an acceptable financial reporting framework. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the Statement of Cash Receipts and Disbursements (All Funds) nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Statement of Cash Receipts and Disbursements (All Funds).

We draw attention to Note 1 of the financial statement, which describes the basis of accounting. The Statement of Cash Receipts and Disbursements (All Funds) is prepared in accordance with the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Management has omitted the Management's Discussion and Analysis that accounting principles generally accepted in the United States of America requires to be presented to supplement the basic financial statement. Such missing information, although not a part of the basic financial statement, is required by the *Governmental Accounting Standards Board*, who considers it to be an essential part of financial reporting for placing the basic financial statement in an appropriate operational, economic or historical context.



The supplementary information contained on pages 8 through 10 is presented in compliance with the requirements of the Mississippi Office of the State Auditor and has been compiled from information that is the representation of management. This information was subject to our compilation engagement, however, we have not audited or reviewed the required supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any form of assurance on such information.

Other Information

The Statement of Cash Receipts and Disbursements (All Funds) and related notes to financial statement are intended to comply with the requirements of the Mississippi Office of the State Auditor, and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

In accordance with the provisions of 21-35-31, Miss Code Ann. (1972), we have issued a report dated August 22, 2019 on the results of our agreed-upon procedures.

Eupora, Mississippi
August 22, 2019

Watkins Ward and Stafford, PLLC

TOWN OF COFFEEVILLE, MISSISSIPPI
Statement of Cash Receipts and Disbursements (All Funds)
For the Year Ended September 30, 2017

	Governmental Activities			Total	Business-type Activities
	General Fund	Debt Service	Special Revenue		Enterprise Fund
RECEIPTS					
General property taxes	\$ 137,554	\$ -	\$ -	\$ 137,554	\$ -
Licenses and permits					
Privilege licenses	1,621	-	-	1,621	-
Franchise charges	31,538	-	-	31,538	-
Other permits	233	-	-	233	-
Intergovernmental revenues:					
Fire protection allocation	10,067	-	-	10,067	-
Gasoline tax	2,772	-	-	2,772	-
General municipal aid	451	-	-	451	-
Pro rata road taxes	31,363	-	-	31,363	-
Sales taxes	132,210	-	-	132,210	-
TVA PILT	8,693	-	-	8,693	-
Charges for services:					
Cemetery	19,655	-	-	19,655	-
Water	-	-	-	-	350,247
Fines and forfeitures	14,999	-	-	14,999	-
Interest	562	9	-	571	29
Rent	12,638	-	-	12,638	13,230
Miscellaneous	2,984	-	-	2,984	421
Total Receipts	\$ 407,340	\$ 9	\$ -	\$ 407,349	\$ 363,927

See accompanying notes and independent accountants' compilation report.

TOWN OF COFFEEVILLE, MISSISSIPPI
Statement of Cash Receipts and Disbursements (All Funds)
For the Year Ended September 30, 2017

	Governmental Activities			Total	Business-type Activities
	General Fund	Debt Service	Special Revenue		Enterprise Fund
DISBURSEMENTS					
General government	\$ 125,203	\$ -	\$ -	\$ 125,203	\$ -
Public Safety					
Police	192,529	-	250	192,779	-
Fire	13,623	-	-	13,623	-
Public Works	50,424	-	-	50,424	-
Culture and Recreation	6,000	-	-	6,000	-
Enterprise					
Sanitation	-	-	-	-	50,843
Water	-	-	-	-	257,051
Debt Service					
Principal	-	-	-	-	26,856
Interest	-	-	-	-	28,184
Total Disbursements	<u>387,779</u>	<u>-</u>	<u>250</u>	<u>388,029</u>	<u>362,934</u>
Excess (deficiency) of receipts over disbursements	<u>19,561</u>	<u>9</u>	<u>(250)</u>	<u>19,320</u>	<u>993</u>
OTHER FINANCING SOURCES					
Transfers	<u>(22,268)</u>	<u>22,764</u>	<u>(496)</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>(2,707)</u>	<u>22,773</u>	<u>(746)</u>	<u>19,320</u>	<u>993</u>
CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR	<u>248,540</u>	<u>24,059</u>	<u>4,279</u>	<u>276,878</u>	<u>89,333</u>
CASH AND CASH EQUIVALENTS - END OF YEAR	<u>\$ 245,833</u>	<u>\$ 46,832</u>	<u>\$ 3,533</u>	<u>\$ 296,198</u>	<u>\$ 90,326</u>

See accompanying notes and independent accountants' compilation report.

TOWN OF COFFEEVILLE, MISSISSIPPI
Notes to Financial Statement

Note 1: Summary of Significant Accounting Policies

a. Reporting Entity

The financial statement of the Town consists of all the funds of the Town.

The Citizens of Coffeeville have elected to operate under a Code Charter as permitted by Mississippi Statute 21-3-3, which prescribes a Mayor and Board of Aldermen form of government.

In evaluating how to define the government, for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in accounting principles generally accepted in the United States of America. The basic - but not only - criterion for including a potential component unit within the reporting entity is the governing body's ability to exercise oversight responsibility. The most significant manifestation of this ability is financial interdependency. Other manifestations of the ability to exercise oversight responsibility include, but are not limited to, the selection of governing authority, the designation of management, the ability to significantly influence operations, and accountability for fiscal matters. A second criterion used in evaluating potential component units is the scope of public service. Application of this criterion involves considering whether the activity benefits the government and/or its citizens, or whether the activity is conducted within the geographic boundaries of the government and is generally available to its citizens. A third criterion used to evaluate potential component units for inclusion or exclusion from the reporting entity is the existence of special financial relationships, regardless of whether the government is able to exercise oversight responsibilities. Based upon the application of these criteria, there are no includable or excludable potential component units.

b. Fund Accounting

The accounts of the Town are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, in the financial statement in this report, into three generic fund types and two broad fund categories as follows:

c. Governmental Funds:

General Fund - The General Fund is the general operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in another fund.



TOWN OF COFFEEVILLE, MISSISSIPPI
Notes to Financial Statement

Note 1: Summary of Significant Accounting Policies (Continued):

c. Governmental Funds (Continued):

Debt Service Fund - The Debt Service Fund is used to account for the accumulation of resources for general long-term debt principal, interest, and related costs. The Debt Service Fund is used to account for the cash bond funds required for debt service.

Special Revenue Fund - The Special Revenue Fund is used to account for financial resources required by law to be accounted for within a separate fund which does not fall into another fund group. The Special Revenue Fund is used to account for the seized police funds.

d. Proprietary Fund:

Enterprise Fund – The Enterprise Fund is used to account for operations (a) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through use charges; or (b) where the governing body had decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. The Enterprise Fund is the Water Fund.

e. Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The Town uses the cash basis of accounting as prescribed by the Mississippi Office of the State Auditor.

In the fund financial statements, governmental, and business-like activities are presented using a cash basis of accounting. This basis recognizes assets, liabilities, net-assets/fund equity, revenues and expenditures/expenses when they result from cash transactions with a provision for depreciation in the proprietary fund statements. This basis is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

If the town utilized accounting principles generally accepted in the United States of America, the fund financial statements for governmental funds would use the modified accrual basis of accounting, while the fund financial statements for proprietary fund types would use the accrual basis of accounting. All government-wide financials would be presented on the accrual basis of accounting.



TOWN OF COFFEEVILLE, MISSISSIPPI
Notes to Financial Statement

Note 1: Summary of Significant Accounting Policies (Continued):

e. Basis of Accounting (Continued):

Under the modified accrual basis revenues are recognized when measurable and available. Measurable means, being able to reasonably estimate the amount. Available means collectible within the current period or soon enough thereafter to pay current liabilities. Expenditures (including capital outlay) are recorded when the related fund liability is incurred, except for general obligation bond principal and interest which are reported when due.

Under the accrual basis revenues are recognized when earned. Expenses (including depreciation and amortization) are recorded when the liability is incurred or the economic asset is used. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

Note 2: Report Classifications

Receipts and disbursements were classified according to requirements for small towns in the State of Mississippi as prescribed by the Office of the State Auditor.

TOWN OF COFFEEVILLE, MISSISSIPPI
 Schedule of Investments (All Funds)
 For the Year Ended September 30, 2017

<u>Ownership</u>	<u>Type of Investment</u>	<u>Interest Rate</u>	<u>Maturity Date</u>	<u>Other Information</u>	<u>Investment Cost/Value</u>
General Fund	Certificate of Deposit	0.145%	9/27/2019	Renasant Bank	\$ 25,618
General Fund	Certificate of Deposit	0.245%	10/27/2019	Renasant Bank	2,050
Debt Service	Certificate of Deposit	0.245%	12/27/2019	Renasant Bank	22,764
Enterprise Fund	Certificate of Deposit	0.245%	1/8/2020	Renasant Bank	35,656
General Fund	Certificate of Deposit	0.644%	12/29/2022	Renasant Bank	80,000
Total Investments					\$ 166,088

See accompanying notes and independent accountants' compilation report.

TOWN OF COFFEEVILLE, MISSISSIPPI
 Schedule of Long-Term Debt (All Funds)
 For the Year Ended September 30, 2017

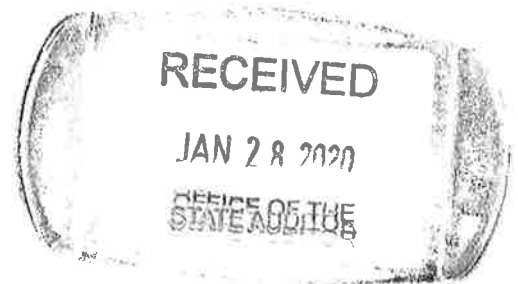
Definition and Purpose	Balance Outstanding 9/30/2016	Transactions During Fiscal Year		Balance Outstanding 9/30/2017
		Issued	Redeemed	
5% USDA Rural Development Loan, issued December 8, 2000, original amount \$760,000, due in monthly installments of \$3,959, principal and interest, beginning January 8, 2001.	\$ 572,409	-	19,330	\$ 553,079
3% Mississippi Development Authority Capital Improvements Loan, issued February 7, 2011, original amount \$65,000, due in monthly installments of \$628, principal and interest, beginning May 1, 2011.	33,110	-	7,526	25,584
Total	\$ 605,519	-	26,856	\$ 578,663



See accompanying notes and independent accountants' compilation report.

TOWN OF COFFEEVILLE, MISSISSIPPI
 Schedule of Surety Bonds for Town Officials
 For the Year Ended September 30, 2017

<u>Name</u>	<u>Position</u>	<u>Company</u>	<u>Bond</u>
William Shelton, Jr.	Mayor	Travelers	\$ 25,000
Brenda Gibson	City Clerk	Travelers	\$ 50,000
Rebecca McCullar	Deputy Clerk	Travelers	\$ 50,000
Mark Martin	Police Chief	Travelers	\$ 50,000
Donald Hayes	Alderman	Travelers	\$ 25,000
James A. Matthews, Sr.	Alderman	Travelers	\$ 25,000
Eva Lee Longstreet	Alderman	Travelers	\$ 25,000
Joe Ray Bourn	Alderman	Travelers	\$ 25,000
Michael Ayers, Sr.	Alderman	Travelers	\$ 25,000



See accompanying notes and independent accountants' compilation report.



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**Report on Compliance with
State Laws and Regulations**

Honorable Mayor and Board of Aldermen
Town of Coffeeville
Coffeeville, Mississippi

We have compiled the accompanying Statement of Cash Receipts and Disbursements (All Funds), Schedule of Investments (All Funds), Schedule of Long-Term Debt (All Funds) and Schedule of Surety Bonds for Town Officials of the Town of Coffeeville, 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 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 (All Funds), Schedule of Investments (All Funds), Schedule of Long-Term Debt (All Funds) and Schedule of Surety Bonds for Town Officials of the Town of Coffeeville, Mississippi, for the year ended September 30, 2017, disclosed the following material instances of noncompliance with state laws and regulations. Our findings are as follows:

- a. Town failed to commission municipal depositories by publishing for bids to keep municipal funds. (Sections 27-105-353 and 27-105-363)
- b. On two purchases, the Town failed to follow state purchasing laws. (Section 31-7-13)

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.

Eupora, Mississippi
August 22, 2019

Watkins Ward and Stafford, PLLC



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**Independent Accountants' Report on
 Applying Agreed-Upon Procedures**

Honorable Mayor and Board of Aldermen
 Town of Coffeeville
 Coffeeville, Mississippi

We have performed the procedures enumerated below, which were agreed to by the Office of the State Auditor, to the account records of the Town of Coffeeville, Mississippi, solely to assist the Office of the State Auditor in evaluating the Town of Coffeeville, Mississippi's compliance with certain laws and regulations as of September 30, 2017, and for the year then ended. This agreed-upon procedures engagement was performed 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 of 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 confirmations of the related balances from the banks:

<u>Bank</u>	<u>Fund</u>	<u>Balance Per General Ledger</u>
Renasant Bank	General	\$ 138,165
Renasant Bank	Debt Service	\$ 24,068
Renasant Bank	Special Revenue	\$ 3,533
Renasant Bank	Enterprise	\$ 54,670

2. We confirmed certificates of deposit and savings accounts with the bank and traced them to balances in the respective general ledger accounts. All investment transactions during the year were examined for compliance with investments authorized by Section 21-33-323, Miss. Code Ann. (1972).

<u>Bank</u>	<u>Fund</u>	<u>General Ledger Cost</u>
Renasant Bank	General	\$ 107,668
Renasant Bank	Debt Service	\$ 22,764
Renasant Bank	Enterprise	\$ 35,656



3. We performed the following procedures with respect to taxes on real and personal property (including motor vehicles) levied during the fiscal year:
 - a. Trace levies to governing body minutes;
 - b. Traced distribution of taxes collected to proper funds; and
 - c. 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).

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).

Ad valorem tax collections for the retirement of general obligation debt was found to be sufficient for payment of current principal and interest in accordance with limitations imposed by Sections 21-33-87 and 21-33-303, 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>General Ledger Amount</u>
Fire Protection Allocation	General Fund	\$ 10,067
Gasoline Tax	General Fund	\$ 2,772
General Municipal Aid	General Fund	\$ 451
Homestead Exemption	General Fund	\$ 20,507
Sales Tax Allocation	General Fund	\$ 132,210
TVA Payments in Lieu of Taxes	General Fund	\$ 8,693

We selected a sample of purchases made by the municipality during the fiscal year. Each sample item was evaluated for proper approval and 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	41
Total Dollar Value of Sample	\$ 38,106

We found two instances in which the municipality's purchasing procedures were not in agreement with the requirements of the above-mentioned sections.

5. We selected a sample of collection of fines and forfeitures and verified that the municipal court clerk had 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 above mentioned sections.

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

We were not engaged to, and did not perform, 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 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.

Eupora, Mississippi
August 22, 2019

Watkins Ward and Stafford, PLLC



TOWN OF COFFEEVILLE, MISSISSIPPI
Additional Information
For the Year Ended September 30, 2017

DEFINED BENEFIT PLAN

Plan Description

The Town of Coffeeville contributes to the Public Employees' Retirement System of Mississippi (PERS), a cost sharing multiple-employer defined benefit pension plan. PERS provides retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by State law and may be amended only by the State of Mississippi Legislature. PERS issues a publicly available financial report that includes financial statements and required supplementary information. That information may be obtained by writing to Public Employees Retirement System, PERS Building, 429 Mississippi Street, Jackson, MS 39201-1005, or by calling 601-359-3589 or 1-800-444-PERS.

Funding Policy

PERS members are required to contribute 9.00% of their annual covered salary and the Town of Coffeeville is required to contribute at an actuarially determined rate. The rate for the period October 1, 2016 through September 30, 2017 was 15.75%. The contribution requirement of PERS members are established and may be amended only by the State of Mississippi Legislature. The Town of Coffeeville's employer contributions to PERS for the year ended September 30, 2017 were \$37,763. Employee contributions to PERS for the year ended September 30, 2017 were \$20,845.

