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TOWN OF TISHOMINGO, MISSISSIPPI
COMPILATION REPORT
AND REPORT ON AGREED-UPON PROCEDURES
FOR THE YEAR ENDED SEPTEMBER 30, 2017



Certified Public Accountants

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**TOWN OF TISHOMINGO, MISSISSIPPI
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SEPTEMBER 30, 2017**

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INDEPENDENT ACCOUNTANTS' COMPILATION REPORT

Honorable Mayor and Board of Aldermen
Town of Tishomingo, Mississippi

Management is responsible for the accompanying Statement of Cash Receipts and Disbursements-Governmental and Business-Type Activities of the Town of Tishomingo, Mississippi, for the year ended September 30, 2017, and the related notes to financial statement, which collectively comprise the Town's basic financial statements as listed in the table of contents, in accordance with the cash receipts and disbursements basis of accounting, and for determining that the cash receipts and disbursements 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-Governmental and Business-Type Activities 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-Governmental and Business-Type Activities.

We draw attention to Note 1 of the financial statement, which describes the basis of accounting. The Statement of Cash Receipts and Disbursements-Governmental and Business-Type Activities is prepared in accordance with the cash receipts and disbursements 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 statements. Such missing information, although not a required 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 and for placing the basic financial statements in an appropriate operational, economic, or historical context.

The supplementary information contained on pages 10 through 13 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 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-Governmental and Business-Type Activities 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.

Florence, Alabama
Phone: (256)764-0991

Red Bay, Alabama
Phone: (256)356-9375

Muscle Shoals, Alabama
Phone: (256)314-5082

Booneville, Mississippi
Phone: (662)728-6172

Corinth, Mississippi
Phone: (662)286-7082

Iuka, Mississippi
Phone: (662)423-5057

In accordance with the provisions of Section 21-35-31, Miss Code Ann. (1972), we have issued a report dated August 8, 2018 on the results of our agreed-upon procedures.

The Sparks CPA Firm, P.C.

The Sparks CPA Firm, P.C.
Certified Public Accountants
Iuka, Mississippi
August 8, 2018

BASIC FINANCIAL STATEMENTS

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Town of Tishomingo, Mississippi
Statement of Cash Receipts and Disbursements
Governmental and Business-Type Activities
For the Year Ended September 30, 2017

	Governmental Activities		Business-Type Activities			
	General	Total	Water	Gas	Garbage	Total
Receipts						
General Property Taxes	\$ 34,148	\$ 34,148	\$ -	\$ -	\$ -	\$ -
Penalties and interest on delinquent taxes	50	50	-	-	-	-
Licenses and Permits						
Privilege licenses	3,013	3,013	-	-	-	-
Franchise charges - utilities	9,242	9,242	-	-	-	-
Intergovernmental Revenues:						
Federal Revenues:						
Federal Payments in Lieu of Taxes	4,124	4,124	-	-	-	-
State Shared Revenues:						
State Grants	-	-	-	-	-	-
Homestead Exemption Reimbursement	5,748	5,748	-	-	-	-
General Sales Tax	151,945	151,945	-	-	-	-
Fire Protection Allocation	1,898	1,898	-	-	-	-
Gasoline Tax	1,038	1,038	-	-	-	-
Municipal Aid	169	169	-	-	-	-
Grants from Local Units:						
Pro-Rata County Road Tax	5,792	5,792	-	-	-	-
Charges for Services:						
Water	-	-	121,466	-	-	121,466
Gas	-	-	-	272,746	-	272,746
Garbage	-	-	-	-	29,738	29,738
Fines and Forfeitures	21,730	21,730	-	-	-	-
Rents and Royalties	49,151	49,151	-	-	-	-
Sale of Equipment	1,595	1,595	-	-	-	-
Sale of Cemetery Lots	2,000	2,000	-	-	-	-
Contributions	10,200	10,200	-	-	-	-
Miscellaneous	5,086	5,086	-	-	-	-
Total Receipts	\$ 306,929	\$ 306,929	\$ 121,466	\$ 272,746	\$ 29,738	\$ 423,950

See accompanying notes and independent accountants' compilation report.

Town of Tishomingo, Mississippi
Statement of Cash Receipts and Disbursements
Governmental and Business-Type Activities
For the Year Ended September 30, 2017

	Governmental Activities		Business-Type Activities			
	General	Total	Water	Sewer	Garbage	Total
Disbursements						
General Government						
Executive	\$ 78,706	\$ 78,706	\$ -	\$ -	\$ -	\$ -
Judicial	14,298	14,298	-	-	-	-
Public Safety						
Police	110,019	110,019	-	-	-	-
Fire	497	497	-	-	-	-
Public Works						
Street	38,903	38,903	-	-	-	-
Cemetery	332	332	-	-	-	-
Economic Development	4,859	4,859	-	-	-	-
Culture and Recreation						
Park	419	419	-	-	-	-
Library	9,619	9,619	-	-	-	-
Enterprise:						
Water	-	-	120,597	-	-	120,597
Gas	-	-	-	336,441	-	336,441
Garbage	-	-	-	-	23,718	23,718
Interest Expense	465	465	38	16	-	54
Total Disbursements	\$ 258,117	\$ 258,117	\$ 120,635	\$ 336,457	\$ 23,718	\$ 480,810
Excess (Deficiency) of receipts over disbursements	48,812	48,812	831	(63,711)	6,020	(56,860)
Other Sources (Uses)						
Redemption of Principal	\$ (5,819)	\$ (5,819)	\$ (2,102)	\$ (175)	\$ -	\$ (2,277)
Capital Outlay	(15,563)	(15,563)	(3,180)	(3,180)	-	(6,360)
Loan Proceeds	8,319	8,319	3,340	3,340	-	6,680
Interest Income	121	121	17	17	15	49
Operating Transfers In	-	-	-	77,000	-	77,000
Operating Transfers Out	(67,000)	(67,000)	-	-	(10,000)	(10,000)
Total Other Sources (Uses)	\$ (79,942)	\$ (79,942)	\$ (1,925)	\$ 77,002	\$ (9,985)	\$ 65,092
Excess (Deficiency) of receipts and other financing sources over disbursements and other financing uses	(31,130)	(31,130)	(1,094)	13,291	(3,965)	8,232
Cash Balances - Beginning of Year	98,885	98,885	4,890	(10,305)	13,975	8,560
Cash Balances - End of Year	\$ 67,755	\$ 67,755	\$ 3,796	\$ 2,986	\$ 10,010	\$ 16,792

See accompanying notes and independent accountants' compilation report.

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**TOWN OF TISHOMINGO, MISSISSIPPI
NOTES TO FINANCIAL STATEMENT
SEPTEMBER 30, 2017**

Note 1 - Summary of Significant Accounting Policies

Reporting Entity

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

The Citizens of Tishomingo 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 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.

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 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 one generic fund type and one broad fund category as follows:

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.

Proprietary Funds:

Water Fund – The Water Fund is used to account for the Town's water distribution system.

Gas Fund – The Gas Fund is used to account for the Town's natural gas distribution system.

Garbage Fund – The Garbage Fund is used to account for the Town's garbage collection services.

**TOWN OF TISHOMINGO, MISSISSIPPI
NOTES TO FINANCIAL STATEMENT
SEPTEMBER 30, 2017**

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

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 receipts and disbursements basis of accounting as prescribed by the Mississippi Office of the State Auditor.

In the fund financial statements, governmental activities are presented using the cash receipts and disbursements basis of accounting. This basis recognizes assets, liabilities, net assets/fund equity, revenues and expenditures/expenses when they result from cash transactions.

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. All government-wide financial statements would be presented on the accrual basis of accounting.

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 or 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.

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**TOWN OF TISHOMINGO, MISSISSIPPI
NOTES TO FINANCIAL STATEMENT
SEPTEMBER 30, 2017**

Note 3 - Long Term Debt

The annual requirements to amortize all outstanding debt as of September 30, 2017, including interest of \$1,928 are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2018	\$ 10,336	\$ 652	\$ 10,988
2019	10,506	481	10,987
2020	9,814	309	10,123
2021	5,594	206	5,800
2022	5,650	150	5,800
2023-2027	11,951	130	12,081
Total	\$ <u>53,851</u>	\$ <u>1,928</u>	\$ <u>55,779</u>

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SUPPLEMENTARY INFORMATION

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Town of Tishomingo, Mississippi
Schedule of Investments
September 30, 2017

The Town had no investments at September 30, 2017.

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See accompanying notes and independent accountants' compilation report.

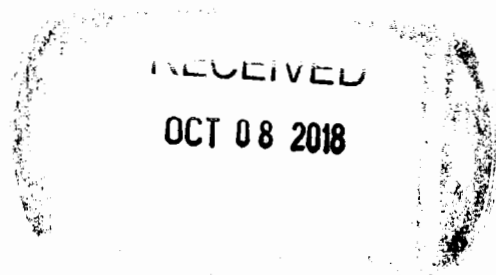
Town of Tishomingo, Mississippi
Schedule of Capital Assets
For the Year Ended September 30, 2017

Governmental Activities

The Town did not account for capital assets in the Governmental Activities funds.

Business-type Activities

The Town did not account for capital assets in the Business-type Activities funds.



See accompanying notes and independent accountants' compilation report.

Town of Tishomingo, Mississippi
Schedule of Long-Term Debt
For the Year Ended September 30, 2017

DEFINITION AND PURPOSE	Balance		Transactions During Fiscal Year		Balance
	Outstanding		Issued	Redeemed	Outstanding
	October 1, 2016				September 30, 2017
Governmental Activities					
Other Long-term debt:					
Tish County-CAP Loan	\$ 45,019	\$ -	\$ 5,374	\$	39,645
CSB-Capital Lease	-	8,400	445		7,955
Total	<u>\$ 45,019</u>	<u>\$ 8,400</u>	<u>\$ 5,819</u>	\$	<u>47,600</u>
Business-type Activities					
Other Long-term debt:					
Water-CAP Loan	\$ 1,928	\$ -	\$ 1,928	\$	-
Water-CSB Capital Lease	-	3,300	174		3,126
Gas-CSB Capital Lease	-	3,300	175		3,125
Total	<u>\$ 1,928</u>	<u>\$ 6,600</u>	<u>\$ 2,277</u>	\$	<u>6,251</u>

See accompanying notes and independent accountants' compilation report.

Town of Tishomingo, Mississippi
Schedule of Surety Bonds for Town Officials
September 30, 2017

<u>Name</u>	<u>Position</u>	<u>Coverage</u>
James F. Tennyson	Mayor	\$ 25,000
Kimberly L. Daily	Town Clerk	\$ 50,000
Shirley J. Turner	Utility Clerk	\$ 50,000
Michael Joe Kemp, Sr.	Police Chief	\$ 50,000
Jamie Reynolds	Police Officer	\$ 25,000
Albert Duckett	Police Officer	\$ 25,000
Gregory Harstad	Police Officer	\$ 25,000
Jack O Lomenick	Police Officer	\$ 25,000
Terry Jackson	Peace Officer	\$ 25,000
Anne G. Taylor	Alderwoman	\$ 25,000
Barbara A. Oaks	Alderwoman	\$ 25,000
Anthony Stone	Alderman	\$ 25,000
Hal B. Southward	Alderman	\$ 25,000
Gary L. Harlan	Alderman	\$ 25,000

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See accompanying notes and independent accountants' compilation report.

**INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE WITH STATE
LAWS AND REGULATIONS**



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**INDEPENDENT ACCOUNTANTS' REPORT
ON COMPLIANCE WITH STATE LAWS AND REGULATIONS**

Honorable Mayor and Board of Aldermen
Town of Tishomingo, Mississippi

We have compiled the accompanying Statement of Cash Receipts and Disbursements-Governmental and Business-Type Activities, Schedule of Investments, Schedule of Capital Assets, Schedule of Long-Term Debt, and Schedule of Surety Bonds for Town Officials, of the Town of Tishomingo, Mississippi, as of and 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 receipts and disbursements 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 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 those 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, Schedule of Investments, Schedule of Capital Assets, Schedule of Long-Term Debt, and Schedule of Surety Bonds for Town Officials, for the Town of Tishomingo, Mississippi, for the year ended September 30, 2017 disclosed the following instances of noncompliance with state laws and regulations:

1. The Town failed to maintain a capital asset ledger, failed to tag all capital assets, and failed to perform an annual inventory of capital assets to adequately safeguard those assets.
2. The Town failed to meet minimum surety bond requirements for one public official handling money.
3. The Town failed to maintain spending limits within the confines of the final amended budget approved by the Board for various General Fund expenditure categories.
4. The Town failed to complete the Municipality Compliance Questionnaire at the end of the fiscal year and record it in the first board meeting following.
5. The Town failed to settle court fine assessments monthly during the fiscal year.

This report is intended for the information of the Town of Tishomingo, Mississippi's 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.

The Sparks CPA Firm, P.C.

The Sparks CPA Firm, P.C.
Certified Public Accountants
Iuka, Mississippi
August 8, 2018

Florence, Alabama
Phone: (256)764-0991

Red Bay, Alabama
Phone: (256)356-9375

Muscle Shoals, Alabama
Phone: (256)314-5082

Booneville, Mississippi
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Corinth, Mississippi
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Iuka, Mississippi
Phone: (662)423-5057

**INDEPENDENT ACCOUNTANTS' REPORT ON
AGREED-UPON PROCEDURES**

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**INDEPENDENT ACCOUNTANTS' REPORT
ON AGREED-UPON PROCEDURES**

Honorable Mayor and Board of Aldermen
Town of Tishomingo, 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 Tishomingo, Mississippi, solely to assist the Office of the State Auditor in evaluating the Town of Tishomingo, 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 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 bank to balances in the respective general ledger accounts and obtained confirmation of the related balances from the bank:

<u>Bank</u>	<u>Fund</u>	<u>Balance Per</u> <u>General Ledger</u>
First American National	General	\$ 67,755
First American National	Water	3,796
First American National	Gas	2,986
First American National	Garbage	10,010
Total		<u>\$ 84,547</u>

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2. The Town owned no investment securities during the fiscal year ended September 30, 2017.
3. 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 the proper funds and determined that taxes were properly distributed.
 3. Analyzed increase in taxes for the most recent period for compliance with increase 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:

Florence, Alabama
Phone: (256)764-0991

Red Bay, Alabama
Phone: (256)356-9375

Muscle Shoals, Alabama
Phone: (256)314-5082

Booneville, Mississippi
Phone: (662)728-6172

Corinth, Mississippi
Phone: (662)286-7082

Iuka, Mississippi
Phone: (662)423-5057

<u>Payment Purpose</u>	<u>Receiving Fund</u>	<u>Amount</u>
TVA in lieu of tax	General	\$ 4,124
Homestead exemption	General	\$ 5,748
Municipal aid	General	\$ 169
Sales tax allocation	General	\$ 151,945
Gasoline tax	General	\$ 1,038
Fire protection allocation	General	\$ 1,898
Utilities	Gas	\$ 1,217

5. 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), if applicable.

The sample consisted of the following:

Number of sample items	40
Dollar value of sample	\$97,810.52

We found the Town of Tishomingo, Mississippi's purchasing procedures to be in agreement with the requirements of the above-mentioned sections.

6. 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 to determine if the municipal clerk had settled monthly with the Department of Finance and Administration.

We found the municipality's procedures to be in agreement with the requirements of the above-mentioned sections, except that the municipal court clerk is not settling state-imposed court assessments collected monthly with the Department of Finance and Administration.

7. We have read the Municipal Compliance Questionnaire completed by the Town. The completed survey indicated the following instances of non-compliance with state requirements:

- The Town did not complete the Municipal Compliance Questionnaire and enter into the Town minutes at the first meeting following the fiscal year; the Town completed this form after the auditor noted that it had not been completed yet.
- The Town failed to maintain a capital asset ledger, failed to tag all capital assets, and failed to perform an annual inventory of capital assets to adequately safeguard those assets.

8. We performed procedures to test compliance with certain other state laws and regulations, specifically relating to budgeting, vehicle markings, surety bonds, transfer payments, depositories, investments, debt issuance, privilege taxes, and capital assets. The following instances of noncompliance with state requirements were noted:

- The Town failed to meet minimum surety bond requirements for one public official handling money.
- The Town failed to maintain spending limits within the confines of the final amended budget approved by the Board for various General Fund expenditure categories.

We were not engaged to and did not conduct an examination or review, 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.

The Sparks CPA Firm, P.C.

The Sparks CPA Firm, P.C.
Certified Public Accountants
Iuka, Mississippi
August 8, 2018

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