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**TOWN OF KILMICHAEL, MISSISSIPPI
COMPILATION REPORT
AND REPORT ON
AGREED-UPON PROCEDURES
SEPTEMBER 30, 2018**

TOWN OF KILMICHAEL, MISSISSIPPI
Compilation Report
September 30, 2018

Contents

	<u>Page</u>
Independent Accountants' Compilation Report	1
Statement of Cash Receipts and Disbursements (All Funds)	3
Notes to Financial Statement	5
Schedule of Investments (All Funds)	8
Schedule of Long-Term Debt (All Funds)	9
Schedule of Surety Bonds for Town Officials	10
Report on Compliance with State Laws and Regulations	11
Independent Accountants' Report on Applying Agreed-Upon Procedures	12
Additional Information	15



WATKINS, WARD and STAFFORD
Professional Limited Liability Company
Certified Public Accountants

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Independent Accountants' Compilation Report

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

Management is responsible for the accompanying Statement of Cash Receipts and Disbursements (All Funds) of the Town of Kilmichael, Mississippi for the year ended September 30, 2018, and the related notes to financial statement, which collectively comprise the town's basic financial statement as listed in the table of 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 February 15, 2020 on the results of our agreed-upon procedures.

Eupora, Mississippi
February 15, 2020

Watkins Ward and Stafford, P.C.

TOWN OF KILMICHAEL, MISSISSIPPI
Statement of Cash Receipts and Disbursements (All Funds)
For the Year Ended September 30, 2018

	Governmental Activities			Business-type
	General Fund	Capital Project Fund	Total	Activities Enterprise Fund
RECEIPTS				
General property taxes	\$ 207,649	\$ -	\$ 207,649	\$ -
Licenses and permits				
Privilege licenses	742	-	742	-
Franchise charges - utilities	10,713	-	10,713	-
Intergovernmental revenues:				
General municipal aid	349	-	349	-
Federal receipts:				
Grant - MEMA	49,771	-	49,771	-
Grant - CDBG	-	378,878	378,878	-
Grant - NRCS	-	66,808	66,808	-
State shared revenues:				
Sales taxes	69,128	-	69,128	-
Gasoline tax	2,141	-	2,141	-
Liquor tax	900	-	900	-
Fire distribution	3,990	-	3,990	-
Grand Gulf	5,303	-	5,303	-
Charges for services:				
Garbage	46,969	-	46,969	-
Natural gas	-	-	-	174,021
Water	-	-	-	251,898
Fines and forfeitures	571	-	571	-
Interest	733	-	733	1,123
Rent	2,375	-	2,375	-
Miscellaneous	956	-	956	(100)
Total Receipts	\$ 402,290	\$ 445,686	\$ 847,976	\$ 426,942

See accompanying notes and independent accountants' compilation report.

TOWN OF KILMICHAEL, MISSISSIPPI
Statement of Cash Receipts and Disbursements (All Funds)
For the Year Ended September 30, 2018

	Governmental Activities			Business-type
	General Fund	Capital Project Fund	Total	Activities Enterprise Fund
DISBURSEMENTS				
General government	\$ 91,362	\$ -	\$ 91,362	\$ -
Public Safety				
Police	67,154	-	67,154	-
Fire	64,698	-	64,698	-
Public Works	127,649	453,366	581,015	-
Culture and Recreation				
Library	36,486	-	36,486	-
Enterprise				
Natural gas	-	-	-	107,934
Water	-	-	-	199,080
Debt Service				
Principal	-	-	-	38,806
Interest	-	-	-	15,266
Total Disbursements	<u>387,349</u>	<u>453,366</u>	<u>840,715</u>	<u>361,086</u>
Excess of receipts over disbursements	<u>14,941</u>	<u>(7,680)</u>	<u>7,261</u>	<u>65,856</u>
OTHER FINANCING SOURCES				
Transfers	<u>(7,680)</u>	<u>7,680</u>	<u>-</u>	<u>-</u>
Excess of receipts and other financing sources over disbursements and other financing uses	<u>7,261</u>	<u>-</u>	<u>7,261</u>	<u>65,856</u>
CASH BALANCE - BEGINNING OF YEAR	<u>318,254</u>	<u>108</u>	<u>318,362</u>	<u>455,984</u>
CASH BALANCE - END OF YEAR	<u>\$ 325,515</u>	<u>\$ 108</u>	<u>\$ 325,623</u>	<u>\$ 521,840</u>

See accompanying notes and independent accountants' compilation report.

TOWN OF KILMICHAEL, 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 Kilmichael 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 KILMICHAEL, MISSISSIPPI
Notes to Financial Statement

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

c. Governmental Funds (Continued):

Capital Project Fund - The Capital Project Fund is used to account for financial resources to be used for the acquisition or construction of major capital projects and facilities.

d. Proprietary Funds:

Enterprise Funds - Enterprise Funds are 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 Funds are the Water and Sewer Fund and the Natural Gas 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 KILMICHAEL, 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 KILMICHAEL, MISSISSIPPI
Schedule of Investments (All Funds)
For the Year Ended September 30, 2018

<u>Ownership</u>	<u>Type of Investment</u>	<u>Interest Rate</u>	<u>Acquisition Date</u>	<u>Maturity Date</u>	<u>Other Information</u>	<u>Investment Cost/Value</u>
Enterprise Fund	Certificate of Deposit	0.45%	11/9/2017	11/9/2018	Bank of Kilmichael	\$ 67,969
Enterprise Fund	Certificate of Deposit	0.45%	9/9/2018	9/9/2019	Bank of Kilmichael	26,835
Enterprise Fund	Certificate of Deposit	0.45%	4/22/2018	4/22/2019	Bank of Kilmichael	102,274
Enterprise Fund	Certificate of Deposit	0.45%	8/15/2018	8/15/2019	Bank of Kilmichael	100,000
Enterprise Fund	Money Market	0.45%	10/15/2017	—	Bank of Kilmichael	35,927
Enterprise Fund	Money Market	0.45%	10/15/2017	—	Bank of Kilmichael	37,404
Total Investments						\$ 370,409

See accompanying notes and independent accountants' compilation report.

TOWN OF KILMICHAEL, MISSISSIPPI
Schedule of Long-Term Debt (All Funds)
For the Year Ended September 30, 2018

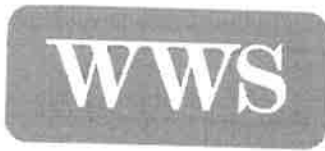
Definition and Purpose	Balance Outstanding 9/30/2017	Transactions During Fiscal Year		Balance Outstanding 9/30/2018
		Issued	Redeemed	
Revenue Bonds:				
5.785% Water and Sewer Bonds, issued June 3, 1991, original amount \$264,500, due in annual interest payments of \$15,440 each on June 3, 1992, and June 3, 1994, with monthly installments of \$1,528, principal and interest, beginning July, 1994.	\$ 116,081	-	11,833	\$ 104,248
5% Natural Gas Distribution System Bonds, issued June 21, 1994, original amount \$541,000, due in an annual interest payment of \$27,050 on May 22, 1996, with monthly installments of \$2,978 principal and interest beginning July 6, 1996.	187,553	-	26,973	160,580
Total	<u>\$ 303,634</u>	<u>-</u>	<u>38,806</u>	<u>\$ 264,828</u>

See accompanying notes and independent accountants' compilation report.

TOWN OF KILMICHAEL, MISSISSIPPI
Schedule of Surety Bonds for Town Officials
For the Year Ended September 30, 2018

<u>Name</u>	<u>Position</u>	<u>Company</u>	<u>Bond</u>
Bobby B. Howell	Mayor	St. Paul Travelers	\$ 25,000
Pauline Hall	Town Clerk	Brierfield	\$ 75,000
David Eldridge	Police Chief	Brierfield	\$ 50,000
Charles Austin	Alderman	St. Paul Travelers	\$ 25,000
Wilma Carodine	Alderman	St. Paul Travelers	\$ 25,000
Earnest Curtis, Jr.	Alderman	St. Paul Travelers	\$ 25,000
Bernard J. Daniels	Alderman	St. Paul Travelers	\$ 25,000
Bryan Lott	Alderman	St. Paul 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 Kilmichael
Kilmichael, 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 Kilmichael, Mississippi, for the year ended September 30, 2018, 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 Kilmichael, Mississippi, for the year ended September 30, 2018, 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.

Eupora, Mississippi
February 15, 2020

Watkins Ward and Stafford, PLLC



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Certified Public Accountants

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Kimberly S. Caskey, CPA	Clifford P. Stewart, CPA
Susan M. Lummas, CPA	

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

Honorable Mayor and Board of Aldermen
Town of Kilmichael
Kilmichael, 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 Kilmichael, Mississippi, solely to assist the Office of the State Auditor in evaluating the Town of Kilmichael, Mississippi's compliance with certain laws and regulations as of September 30, 2018, 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>
Bank of Kilmichael	General	\$ 325,515
Bank of Kilmichael	Enterprise	\$ 151,430
Bank of Kilmichael	Other Governmental	\$ 108

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>
Bank of Kilmichael	Enterprise	\$ 370,410

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>
Water, Sewer and Gas Utilities	Enterprise Fund	\$ 16,077
Other Aid in Municipalities	Capital Project Fund	\$ 378,878
Other Aid in Municipalities	General Fund	\$ 49,771
Fire Protection Allocation	General Fund	\$ 3,990
Gasoline Tax	General Fund	\$ 2,141
Homestead Exemption	General Fund	\$ 16,557
Salvage Demolition & Removal	General Fund	\$ 1,255
Sales Tax Allocation	General Fund	\$ 69,128
General Municipal Aid	General Fund	\$ 349
Nuclear Power Plant	General Fund	\$ 5,303
Liquor Tax	General Fund	\$ 900

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), as applicable.

The sample consisted of the following:

Number of Sample Items	25
Total Dollar Value of Sample	\$ 23,864

We found the municipality'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 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.

7. We have read the Municipal Compliance Questionnaire completed by the Town of Kilmichael. 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
February 15, 2020

Watkins Ward and Stafford, PLLC

TOWN OF KILMICHAEL, MISSISSIPPI
Additional Information
For the Year Ended September 30, 2018

DEFINED BENEFIT PLAN

Plan Description

The Town of Kilmichael 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 Kilmichael is required to contribute at an actuarially determined rate. The rate for the period October 1, 2017 through September 30, 2018 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 Kilmichael's employer contributions to PERS for the years ended September 30, 2018, and September 30, 2017, were \$27,800, and \$31,178, respectively. Employee contributions to PERS for the years ended September 30, 2018, and September 30, 2017, were \$13,071, and \$17,276, respectively.

2018 Compilation Report

From: Harrison, Brad (bharrison@wwscpa.com)

To: hallpauline44@yahoo.com

Date: Tuesday, March 3, 2020, 11:16 AM CST

Pauline,

Please find attached a signed copy of the 2018 Compilation report.

Thanks,

Brad Harrison, CPA

Watkins, Ward and Stafford, PLLC

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