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# CITY OF PURVIS

136 Shelby Speights Drive  
Post Office Box 308  
Purvis, Mississippi 39475  
Phone: 601-794-2472  
Fax: 601-794-2947

*Mayor:*  
Roger H. Herrin

*City Clerk:*  
Sheila Speights

*Alderman:*  
Wendell Hudson  
Donna Bielstein  
Vernon Hartfield  
Jerry D. Smith  
Deborah Ferrell

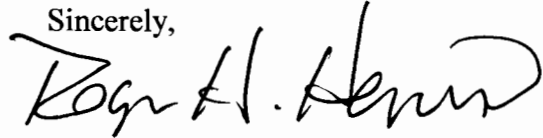
January 9, 2018

Office of the State Auditor  
P.O. Box 956  
Jackson, MS 39205

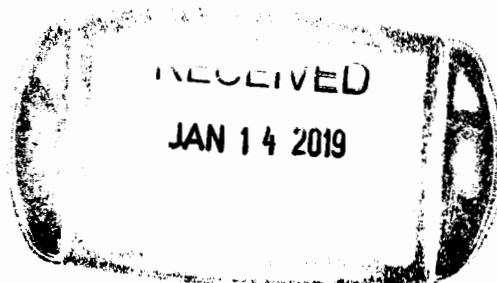
Re: Annual Municipal Audit

Accompanying this letter is a copy of the annual audit of the City of Purvis, Mississippi, for the fiscal year ending September 30, 2018. A separate management letter was not written to the city in connection with this audit.

Sincerely,



Mayor

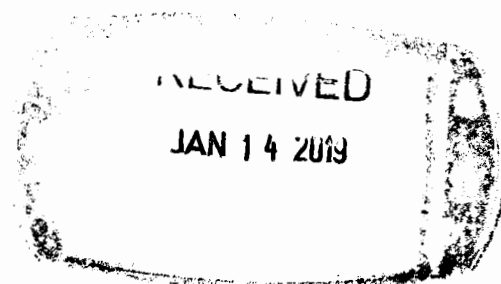


**CITY OF PURVIS, MISSISSIPPI**

Purvis, Mississippi

**Statement of Cash Receipts and Disbursements  
and Supplementary Information**

**For the Year Ended September 30, 2018**



**CITY OF PURVIS, MISSISSIPPI**

Purvis, Mississippi

Public Officials

Mr. Roger Herrin,  
Mayor

Ms. Sheila Speights,  
City Clerk

Board of Aldermen

Mr. Wendell Hudson  
Alderman – At Large

Ms. Deborah Ferrell

Ms. Donna Bielstein

Mr. Jerry Smith

Mr. Vernon Hartfield

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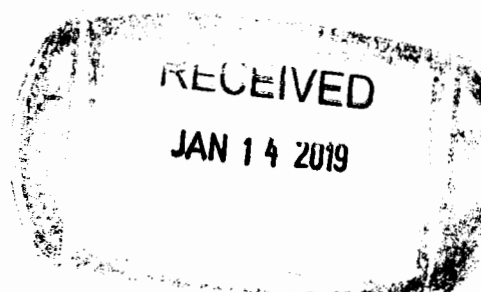
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WM. F. HORNE  
& Company, PLLC  
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## INDEPENDENT AUDITOR'S REPORT

To the Board of Aldermen  
City of Purvis, Mississippi  
Purvis, Mississippi

### **Report on the Financial Statement**

We have audited the accompanying statement of cash receipts and disbursements of the governmental activities and business-type activities, each major fund, and the aggregate remaining fund information of the City of Purvis, Mississippi (the "City") for the year ended September 30, 2018, and the related notes to the financial statement.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statement in accordance with the cash basis of accounting described in Note 1; this includes determining that the cash basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting

policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### ***Opinion***

In our opinion, the statement of cash receipts and disbursements referred to above presents fairly, in all material respects, the revenues collected and expenses paid for the City of Purvis, Mississippi for the year ended September 30, 2018 in accordance with the cash basis of accounting described in Note 1.

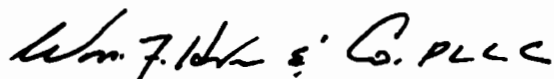
### ***Basis of Accounting***

We draw attention to Note 1 of the financial statement, which describes the basis of accounting. The financial statement was prepared on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

### **Other Matters**

### ***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the financial statement as a whole. The accompanying supplementary information is presented for purposes of additional analysis as required by the State of Mississippi Office of the State Auditor, and is not a required part of the financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statement as a whole.



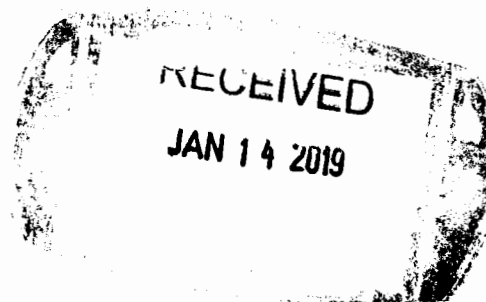
Laurel, Mississippi  
December 31, 2018

**CITY OF PURVIS, MISSISSIPPI**  
**Statement of Cash Receipts and Disbursements**  
**Governmental and Business-Type Activities**  
**For the Year Ended September 30, 2018**

	Governmental Activities			Business-type Activities
	Major Fund	Other Governmental Funds		
	General Fund	Special Revenue Funds	Total	Water and Sewer Fund
<b>Receipts:</b>				
Taxes				
General property taxes	\$ 647,882	\$ 29,322	\$ 677,204	\$ 75,744
Penalties and interest on delinquent taxes	7,717	-	7,717	-
Licenses, permits, and fees	189,893	-	189,893	-
Intergovernmental revenues:				
General municipal aid	1,085	-	1,085	-
Road and bridge tax	98,106	-	98,106	-
Sales tax	966,245	-	966,245	-
Gasoline tax	6,660	-	6,660	-
Fire insurance premium tax	12,416	-	12,416	-
Homestead exemption	36,752	-	36,752	-
Rail car tax	2,548	-	2,548	-
Charges for services:				
Garbage collection	118,226	-	118,226	-
Water and sewer utility	-	-	-	551,688
Fines and forfeitures:				
Court fines and fees	33,440	-	33,440	-
Interest	49,529	1,746	51,275	9,433
Miscellaneous receipts	30,734	650	31,384	17,872
<b>Total receipts</b>	<b>\$ 2,201,233</b>	<b>\$ 31,718</b>	<b>\$ 2,232,951</b>	<b>\$ 654,737</b>

(Continued)

See accompanying notes.





**CITY OF PURVIS, MISSISSIPPI**  
**Statement of Cash Receipts and Disbursements**  
**Governmental and Business-Type Activities**  
**For the Year Ended September 30, 2018**

	Governmental Activities			Business-type Activities
	Major Fund	Other Governmental Funds		
	General Fund	Special Revenue Funds	Total	Water and Sewer Fund
<b>Disbursements</b>				
General government	\$ 513,547	\$ -	\$ 513,547	\$ -
Public safety:				
Police	715,034	-	715,034	-
Fire	39,916	7,000	46,916	-
Public works:				
Street and sanitation	653,232	-	653,232	-
Culture and recreation:				
Parks	-	11,823	11,823	-
Libraries	7,434	-	7,434	-
Enterprises:				
Water and sewer utility	-	-	-	375,887
Redemption of principal	-	-	-	86,222
Interest on debt	-	-	-	12,453
Total disbursements	<u>1,929,163</u>	<u>18,823</u>	<u>1,947,986</u>	<u>474,562</u>
Excess of receipts over disbursements	<u>272,070</u>	<u>12,895</u>	<u>284,965</u>	<u>180,175</u>
Other financing sources (uses)				
Transfers in (out)	<u>(71,440)</u>	<u>-</u>	<u>(71,440)</u>	<u>71,440</u>
Excess of receipts and other financing sources over disbursements and other financing uses	<u>200,630</u>	<u>12,895</u>	<u>213,525</u>	<u>251,615</u>
Cash basis fund balance - beginning of year	<u>4,235,385</u>	<u>144,759</u>	<u>4,380,144</u>	<u>795,528</u>
Cash basis fund balance - end of year	<u>\$ 4,436,015</u>	<u>\$ 157,654</u>	<u>\$ 4,593,669</u>	<u>\$ 1,047,143</u>

See accompanying notes.

**CITY OF PURVIS, MISSISSIPPI**  
For the Year Ended September 30, 2018

**NOTES TO FINANCIAL STATEMENT**

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**Note 1. Summary of Significant Accounting Policies**

General Information

The City of Purvis, Mississippi (the "City") operates under the mayor/board of aldermen form of government and provides services as authorized by law. These services include the following:

- General administration
- Public safety
- Public works
- Parks and recreation
- Water and sewer utilities

Financial Report Entity

The financial statement for the City consists of all the funds of the City. In evaluating how to define the City for financial reporting purposes, management considered all potential component units. The decision whether 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 application of these criteria provides for identification of any entities for which the City is financially accountable and other organizations that the nature and significance of their relationship with the City are such that exclusion would cause the City's financial statement to be misleading or incomplete. As such, the City does not report any component units for the year ending September 30, 2018.

Fund Accounting

The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. The City's 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 City reports the following major governmental fund:

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

The City reports the following major proprietary fund:

Water and Sewer Fund – This fund is used to account for the operations of the City's water and sewer system which is intended to be self-supporting from user charges.

**CITY OF PURVIS, MISSISSIPPI**  
For the Year Ended September 30, 2018

**NOTES TO FINANCIAL STATEMENT**

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**Note 1. Summary of Significant Accounting Principles (Continued)**

Basis of Accounting

The financial statement is prepared on a cash receipts and disbursements basis, as prescribed by the State of Mississippi Office of the State Auditor. Consequently, certain revenues are recognized when received rather than when earned and certain expenses are recognized when paid rather than when the obligation is incurred.

Compensated Absences

Based on the City's personnel policy, full-time employees can earn vacation benefits based on their years of service as follows:

Years of Service	Vacation
1 - 10	2 weeks or 80 hours
> 10	3 weeks or 120 hours

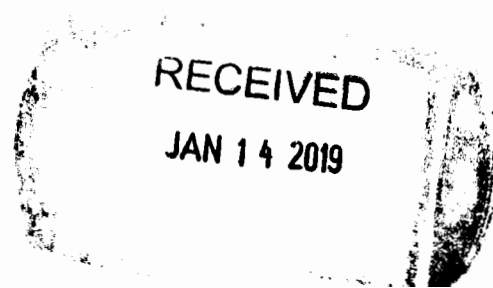
Vacation days cannot be carried over beyond December 31st of each year. Unused vacation will be paid to the employee at the end of the year. Full-time employees accumulate sick pay at the rate of 8 hours per month, or 96 hours per year, with accumulation limited to 40 days or 320 hours. Employees are not paid for unused sick leave upon termination.

Property Tax Revenue

Property taxes are levied annually for the upcoming fiscal year beginning October 1<sup>st</sup> on property values assessed as of the previous January 1<sup>st</sup>. Such levy, which establishes a lien against the underlying property, is made by the City in September before the beginning of the fiscal year. Property tax statements on real property are typically mailed in December each year, with the taxes due annually on February 1<sup>st</sup>. All taxes are collected and remitted to the City by Lamar County. Property with delinquent taxes as of August are subject to sale for collection of such taxes. Property taxes, as well as delinquent tax payments, are recognized in the year they are collected.

**Note 2. Cash and Other Deposits**

The carrying amount of the City's deposits with financial institutions, including the certificate of deposit, was \$5,692,374 and the bank balance was \$5,721,997 as of September 30, 2018.



**CITY OF PURVIS, MISSISSIPPI**  
For the Year Ended September 30, 2018

**NOTES TO FINANCIAL STATEMENT**

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**Note 2. Cash and Other Deposits (Continued)**

Custodial credit risk is defined as the risk that, in the event of the failure of a financial institution, the City will not be able to recover deposits or collateral securities that are in the possession of an outside party. Although the City does not have a policy for custodial credit risk, the Mississippi State Treasurer manages this risk for public entity deposits held in qualified public depositories. All of the City's deposits are held in qualified public depositories.

The Office of the State Treasurer's Collateral Division ensures the protection of state funds deposited by agencies in certain Treasury-approved financial institutions. The collateral for public entity deposits in these financial institutions is held in the name of the State Treasurer under a program established by the Mississippi State Legislature and is governed by Section 27-105-5, Mississippi Code. Under this program, the entity's funds are protected through a collateral pool administered by the State Treasurer. Financial institutions holding deposits of public funds must pledge securities as collateral against deposits. In the event of failure of a financial institution, securities pledged by that institution would be liquidated by the State Treasurer to replace the public deposits not covered by the Federal Depository Insurance Corporation.

State law limits investments to those prescribed in Section 21-33-323, Mississippi Code. The City does not have a formal investment policy that would further limit its investment choices.

**Note 3. Debt**

Pursuant to Section 21-33-303, Mississippi Code, "No municipality shall hereafter issue bonds secured by a pledge of its full faith and credit for the purposes authorized by law in an amount which, when added to the then outstanding bonded indebtedness of such municipality, shall exceed either (a) fifteen percent (15%) of the assessed value of the taxable property within such municipality, according to the last completed assessment for taxation, or (b) ten percent (10%) of the assessment upon which taxes were levied for its fiscal year ending September 30, 1984, whichever is greater. In computing such indebtedness, there may be deducted all bonds or other evidences of indebtedness, heretofore or hereafter issued, for school, water, sewerage systems, gas, and light and power purposes and for the construction of special improvements primarily chargeable to the property benefited, or for the purpose of paying the municipality's proportion of any betterment program, a portion of which is primarily chargeable to the property benefited. However, in no case shall any municipality contract any indebtedness which, when added to all of the outstanding general obligation indebtedness, both bonded and floating, shall exceed either (a) twenty (20%) of the assessed value of all taxable property within such municipality according to the last completed assessment for taxation or (b) fifteen percent (15%) of the assessment upon which taxes were levied for its fiscal year ending September 30, 1984, whichever is greater.

**CITY OF PURVIS, MISSISSIPPI**  
For the Year Ended September 30, 2018

**NOTES TO FINANCIAL STATEMENT**

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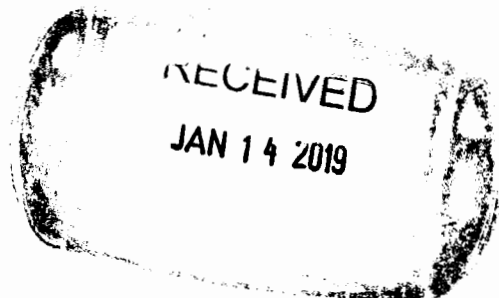
**Note 3. Debt (Continued)**

Nothing herein contained shall be construed to apply to contract obligation in any form heretofore or hereafter incurred by any municipality which are subject to annual appropriations therefore, or to bonds heretofore issued by a municipality for school purposes, or to contract obligations in any form heretofore or hereafter incurred by any municipality which are payable exclusively from revenues of any municipally-owned utility, or to bonds issued by any municipality under the provision of Section 57-1-1 through 57-1-51, or to any special assessment improvement bonds issued by any municipality under the provisions of Sections 21-41-1 through 21-41-53, or to any indebtedness incurred pursuant to Section 55-23-8.

All bonds issued prior to July 1, 1990, pursuant to this chapter by any municipality for the purpose of the constructing, replacing, renovating or improving wastewater collection and treatment facilities in order to comply with an administrative order of the Mississippi Department of Natural Resources issued pursuant to the Federal Water Pollution Control Act and amendments thereto, are hereby exempt from the limitation imposed by this section if the governing body of the municipality adopts an order, resolution or ordinance to the effect that the rates paid by the users of such facilities shall be increased to the extent necessary to provide sufficient funds for the payment of the principal of and interest on such bonds as each respectively becomes due and payable as well as the necessary expenses in connection with the operation and maintenance of such facilities.

The following is a schedule of limitations on the indebtedness of the City at September 30, 2018:

Debt Limitation	15 percent	20 Percent
Assessed value as of September 30, 2018 (\$9,931,198) times applicable percentage	\$ 1,489,680	\$ 1,986,240
Present debt subject to 15% limitation	-	-
Present debt subject to 20% limitation including debt subject to 15% limitation	-	-
Margin for further debt under respective debt limits	<u>\$ 1,489,680</u>	<u>\$ 1,986,240</u>



**CITY OF PURVIS, MISSISSIPPI**  
For the Year Ended September 30, 2018

**NOTES TO FINANCIAL STATEMENT**

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**Note 4. Defined Benefit Pension Plan**

Plan Description

The City contributes to the Public Employees' Retirement System of Mississippi (PERS), a cost-sharing multiple-employer defined benefit pension plan. Plan provisions and the PERS Board of Trustees' authority to determine contribution rates 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 report may be obtained by writing to Public Employee Retirement System, PERS Building, 429 Mississippi Street, Jackson, MS 39201-1005 or by calling (601) 359-3589 or 1-800-444-PERS.

Benefits Provided

Cost-sharing plan participating members who are vested and retire at or after age 60 or those who retire regardless of age with at least 30 years of creditable service (25 years of creditable service for employees who became members of PERS before July 1, 2011) are entitled, upon application, to an annual retirement allowance payable monthly for life in an amount equal to 2.00 percent of their average compensation for each year of creditable service up to and including 30 years (25 years for those who became members of PERS before July 1, 2011), plus 2.50 percent for each additional year of creditable service with an actuarial reduction in the benefit for each year of creditable service below 30 years or the number of years in age that the member is below 65, whichever is less. Average compensation is the average of the employee's earnings during the four highest compensated years of creditable service. A member may elect a reduced retirement allowance payable for life with the provision that, after death, a beneficiary receives benefits for life or for a specified number of years. Benefits vest upon completion of eight years of membership service (four years of membership service for those who became members of PERS before July 1, 2007). PERS also provides certain death and disability benefits. In the event of death prior to retirement of any member whose spouse and/or children are not entitled to a retirement allowance, the deceased member's accumulated contributions and interest are paid to the designated beneficiary.

A member who terminates employment and who is not eligible to receive monthly retirement benefits may request a full refund of accumulated member contributions plus interest. Upon withdrawal of contributions, a member forfeits service credit represented by those contributions.

A cost-of-living adjustment (COLA) payment is made to eligible retirees and beneficiaries. The COLA is equal to 3.00 percent of the annual retirement allowance for each full fiscal year of retirement up to the year in which the retired member reaches age 60 (55 for those who became members of PERS before July 1, 2011), with 3.00 percent compounded for each fiscal year thereafter.

**CITY OF PURVIS, MISSISSIPPI**  
For the Year Ended September 30, 2018

**NOTES TO FINANCIAL STATEMENT**

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**Note 4. Defined Benefit Pension Plan (Continued)**

Funding Policy

PERS members are required to contribute 9.00% of their annual covered salary and the City is required to contribute at an actuarially determined rate. The current rate is 15.75% of annual covered payroll. The City's contributions to PERS for the years ending September 30, 2018, 2017, and 2016 were \$128,117, \$122,479, and \$111,858, respectively, equal to the required contributions for each year.

**Note 5. Risk Management**

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The City participates in two separate risk pools to provide coverage for possible losses due to these risks.

- Mississippi Municipal Workers' Compensation Group – This pool formed under the Mississippi Workers' Compensation Act provides coverage through a risk-sharing pool for claims arising from injuries to employees. The City is jointly and severally liable for obligations of the group. Each member contributes quarterly to a fund held in trust. The funds in the trust account are used to pay claims up to \$250,000. For claims exceeding \$250,000, purchased insurance will pay the excess up to the statutory limit. If total claims during a year were to deplete the trust account, then the pool members would be required to pay for the deficiencies.
- Mississippi Municipal Liability Plan – This is an insurance-purchasing pool. The City, along with the other municipalities as a group, purchase insurance to insure against losses. Settled claims resulting from these insured risks have not exceeded the City's insurance coverage in any of the past three fiscal years.

**Note 6. Purvis Volunteer Fire Department**

In January 2016, Purvis Volunteer Fire Department entered into a four year fire protection services contract with Lamar County (the "County"), pursuant to the authority of Section 83-1-37 and 83-1-39, Mississippi Code. According to the contract, the County will provide fire protection and other emergency services to the residents of the City. The City has conveyed to the County all real property, vehicles, trucks, and equipment used by Fire Department. If the contract is terminated, said property shall revert to the City. For the duration of the contract, the City will remit to the county insurance rebates and fire protection taxes levied.

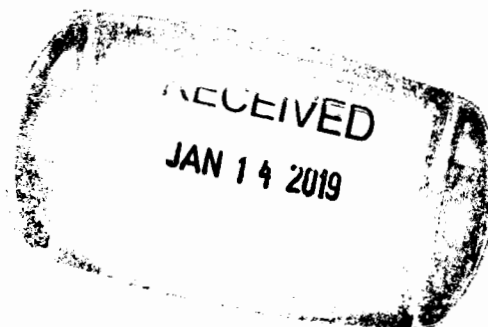
**CITY OF PURVIS, MISSISSIPPI**  
For the Year Ended September 30, 2018

**NOTES TO FINANCIAL STATEMENT**

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**Note 7. Subsequent Events**

Management has evaluated subsequent events through December 31, 2018, the date which the financial statement was available to be issued.





**CITY OF PURVIS, MISSISSIPPI**  
**Schedule of Investments - All Funds**  
**September 30, 2018**

	Type of	Interest	Acquisition	Maturity	Financial	Investment
Ownership	Investment	Rate	Date	Date	Institution	Cost/Value
Water & Sewer Fund	Certificate of Deposit	0.75%	8/8/2018	7/8/2019	Hancock Bank	<u>\$ 125,955</u>
					Total	<u><u>\$ 125,955</u></u>

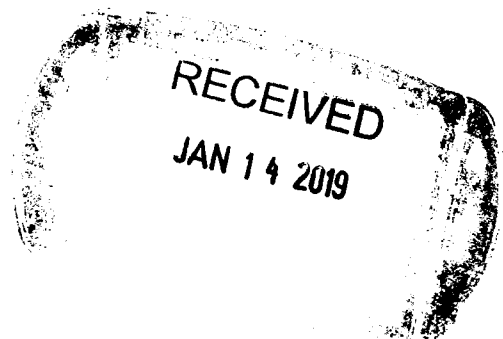
For interest-bearing deposits with banks, the carrying amount is a reasonable estimate of fair value.

**CITY OF PURVIS, MISSISSIPPI**  
**Schedule of Capital Assets**  
**For the Fiscal Year Ended September 30, 2018**

	<b>Beginning Balance</b>	<b>Additions</b>	<b>Deletions</b>	<b>Ending Balance</b>
<b>Governmental activities:</b>				
Land and easements	\$ 88,057	\$ -	\$ -	\$ 88,057
Buildings and improvements	329,635	-	-	329,635
Furniture, fixtures, and equipment	238,652	10,214	-	248,866
Motor vehicles	646,617	79,228	-	725,845
Infrastructure	1,079,554	175,505	-	1,255,059
<b>Total governmental activities capital assets</b>	<b>\$ 2,382,515</b>	<b>\$ 264,947</b>	<b>\$ -</b>	<b>\$ 2,647,462</b>
<b>Business-type activities:</b>				
Land and easements	\$ 11,384	\$ -	\$ -	\$ 11,384
Buildings and improvements	790,757	-	-	790,757
Furniture, fixtures, and equipment	316,045	10,214	-	326,259
Motor vehicles	106,614	20,984	(31,036)	96,562
Infrastructure	6,993,455	-	-	6,993,455
<b>Total business-type activities capital assets</b>	<b>\$ 8,218,255</b>	<b>\$ 31,198</b>	<b>\$ (31,036)</b>	<b>\$ 8,218,417</b>

**CITY OF PURVIS, MISSISSIPPI**  
**Schedule of Long-Term Debt**  
**For the Fiscal Year Ended September 30, 2018**

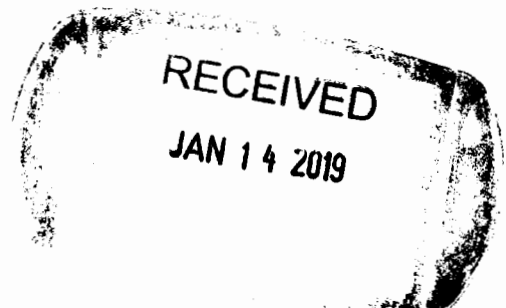
<b>Definition and Purpose</b>	<b>Beginning Balance</b>	<b>Issued</b>	<b>Redeemed</b>	<b>Ending Balance</b>
Other Long-term Debt:				
SRF loan - water and sewer	\$ 107,755	\$ -	\$ 38,160	\$ 69,595
SRF loan - water and sewer	208,002	-	27,146	180,856
Capital loan - water and sewer	318,532	-	20,916	297,616
Total	<u>\$ 634,289</u>	<u>\$ -</u>	<u>\$ 86,222</u>	<u>\$ 548,067</u>



**CITY OF PURVIS, MISSISSIPPI**  
**Schedule of Surety Bonds for Municipal Officials**  
**September 30, 2018**

<b>Name</b>	<b>Position</b>	<b>Surety/Fidelity</b>	<b>Bond Amount</b>
Roger Herrin	Mayor	Zurich **	\$ 100,000
Roger Herrin	Mayor	MS Municipal Bond Program	50,000
Wendell Hudson	Mayor- Protem	MS Municipal Bond Program	50,000
Wendell Hudson	Mayor- Protem	Zurich **	20,000
Deborah Ferrell	Alderman	MS Municipal Bond Program	50,000
Jerry Smith	Alderman	MS Municipal Bond Program	50,000
Leon Hartfield	Alderman	MS Municipal Bond Program	50,000
Donna Bielstein	Alderman	MS Municipal Bond Program	50,000
Sheila Speights	City Clerk	FCCI Insurance Company	50,000
Sheila Speights	City Clerk	Zurich **	120,000
Cheryl Woods	Deputy City Clerk	RLI Insurance Company	50,000
Brenda Owens	Deputy City Clerk	RLI Insurance Company	50,000
Pat Gipson	Court Clerk	Zurich **	50,000
Dorene Pendleton	Deputy Court Clerk	Zurich **	50,000
Joey Walker	Police Chief	Zurich **	50,000
Various (8)	Police Officers	Zurich **	25,000

\*\* These are fidelity bonds.





WM. F. HORNE  
& Company, PLLC  
CPAs • BUSINESS ADVISORS

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE  
WITH STATE LAWS AND REGULATIONS

Board of Aldermen  
City of Purvis, Mississippi  
Purvis, Mississippi

We have audited the statement of cash receipts and disbursements of the City of Purvis, Mississippi for the year ended September 30, 2018, and have issued our report thereon dated December 31, 2018. We conducted our audit in accordance with auditing standards generally accepted in the United States of America.

As required by the state legal compliance audit program prescribed by the Office of the State Auditor, we performed tests of compliance with certain provisions of state laws and regulations. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion.

The results of our tests disclosed no material instances of noncompliance with state laws and regulations.

This report is intended for the information and use of the City's management and the State of Mississippi 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.

*WM. F. HORNE & CO. PLLC*

Laurel, Mississippi  
December 31, 2018

