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**CITY OF WIGGINS**  
**FINANCIAL STATEMENTS**

**SEPTEMBER 30, 2019**

**CITY OF WIGGINS**  
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SECRET

CONFIDENTIAL

1. The purpose of this document is to provide information regarding the activities of the [redacted] in the [redacted] area. This information is being provided for your information and is not to be distributed outside of your office.

2. The [redacted] has been identified as a [redacted] and is currently active in the [redacted] area. The [redacted] has been identified as a [redacted] and is currently active in the [redacted] area.

3. The [redacted] has been identified as a [redacted] and is currently active in the [redacted] area. The [redacted] has been identified as a [redacted] and is currently active in the [redacted] area.

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**CITY OF WIGGINS**

**FINANCIAL SECTION**

# Windham and Lacey, PLLC

*Certified Public Accountants*

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American Institute of CPAs  
Mississippi Society of CPAs

## **INDEPENDENT AUDITOR'S REPORT ON BASIC FINANCIAL STATEMENTS AND SUPPLEMENTAL INFORMATION**

Honorable Mayor and  
Members of the Board of Aldermen  
City of Wiggins, Mississippi

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, business-type activities, each major fund and the aggregate remaining fund information of the City of Wiggins, Mississippi, as of and for the year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise the basic financial statements as listed in the table of contents.

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

Management is responsible for the preparation and fair presentation of these financial statements on the basis of cash receipts and disbursements; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, 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 statements 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 statements.

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

### **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective cash basis financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the City of Wiggins, Mississippi, as of September 30, 2019, and the respective changes in cash basis financial position thereof for the year then ended in accordance with the basis of accounting described in Note 1.

### **Other Matters**

#### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the Budgetary Comparison Schedules be presented to supplement the basic financial statements. Such information, although not a 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 for placing the basic financial statements in appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### *Omission of Required Supplementary Information*

The City of Wiggins, Mississippi, 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 part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of the financial reporting for placing the basic financial statements in appropriate operational, economic or historical context. Our opinion on the basic financial statements is not affected by this missing information.

#### *Other Required Supplementary Information*

The Schedule of Changes in Long-term Debt, Schedule of Surety Bonds for Municipal Officials and Employees, and Schedule of Capital Assets for the City of Wiggins, Mississippi, have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

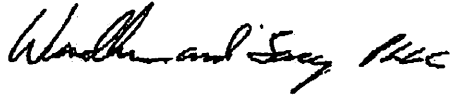
### **Other Reporting Requirements Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated July 21, 2020, on our consideration of the City of Wiggins, Mississippi's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City of Wiggins, Mississippi's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Wiggins, Mississippi's internal control over financial reporting and compliance.



**Emphasis of Matter**

As discussed in Note 1, the City of Wiggins, Mississippi, prepares its financial statements on the basis of cash receipts and disbursements, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

A handwritten signature in black ink, appearing to read "Windham and Lacey, PLLC".

Windham and Lacey, PLLC  
July 21, 2020

**CITY OF WIGGINS**

**FINANCIAL STATEMENTS**

**CITY OF WIGGINS**

**Statement of Activities and Net Position - Cash Basis**

**As of and for the Year Ended September 30, 2019**

Functions/Programs	Program Cash Receipts				Net (Disbursements) Receipts and Changes in Net Position		
	Cash Disbursements	Fines, Fees and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
<b>Governmental Activities:</b>							
General government	\$ 455,084	56,727			(398,357)		(398,357)
Public safety	2,612,201	297,540	77,251	764,613	(1,472,797)		(1,472,797)
Public works	1,020,960	240,652		71,957	(708,351)		(708,351)
Culture and recreation	621,535	1,360			(620,175)		(620,175)
Principal paid on debt	161,809				(161,809)		(161,809)
Interest paid on debt	76,231				(76,231)		(76,231)
Total Governmental Activities	<u>4,947,820</u>	<u>596,279</u>	<u>77,251</u>	<u>836,570</u>	<u>(3,437,720)</u>	<u>0</u>	<u>(3,437,720)</u>
<b>Business-type Activities:</b>							
Water/sewer	1,089,659	1,455,105				365,446	365,446
Principal paid on debt	129,825					(129,825)	(129,825)
Interest paid on debt	44,006					(44,006)	(44,006)
Total Business-type Activities	<u>1,263,490</u>	<u>1,455,105</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>191,615</u>	<u>191,615</u>
<b>Total Government</b>	<u>\$ 6,211,310</u>	<u>2,051,384</u>	<u>77,251</u>	<u>836,570</u>	<u>(3,437,720)</u>	<u>191,615</u>	<u>(3,246,105)</u>
<b>General Receipts</b>							
<b>Taxes:</b>							
Property taxes					\$ 979,793		979,793
Road & bridge privilege taxes					81,268		81,268
Sales tax					1,967,119		1,967,119
Franchise taxes					451,497		451,497
Grants and contributions not restricted to specific programs					2,188	30,375	32,563
Unrestricted investment income					21,560	214	21,774
Miscellaneous					74,120	451	74,571
Debt proceeds					95,026	53,890	148,916
Transfers					(173,071)	173,071	
Total General Receipts					<u>3,499,500</u>	<u>258,001</u>	<u>3,757,501</u>
Change in Net Position					61,780	449,616	511,396
Net Position - Beginning					(472,919)	1,179,512	706,593
Net Position - Ending					<u>\$ (411,139)</u>	<u>1,629,128</u>	<u>1,217,989</u>

**CITY OF WIGGINS****Statement of Activities and Net Position - Cash Basis****As of and for the Year Ended September 30, 2019****(Continued)****ASSETS**

Cash and cash equivalents	\$ 627,024
Restricted cash	<u>590,965</u>
Total Assets	\$ <u><u>1,217,989</u></u>

**NET POSITION**

Restricted:	
Restricted for court bonds	\$ 20,426
Restricted for public safety	11,261
Restricted for capital projects	445,712
Restricted for meter deposits	113,566
Unrestricted	<u>627,024</u>
Total Net Position	\$ <u><u>1,217,989</u></u>

The notes to the financial statements are an integral part of this statement.

**Statement of Cash Basis Assets and Fund Balances and  
Cash Receipts, Disbursements and Changes in Cash Basis Fund Balances  
Governmental and Business-type Funds  
As of and for the Year Ended September 30, 2019**

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**CITY OF WIGGINS**

**Statement of Cash Basis Assets and Fund Balances and  
Cash Receipts, Disbursements and Changes in Cash Basis Fund Balances  
Governmental and Business-type Funds  
As of and for the Year Ended September 30, 2019**

**(Continued)**

	<b>Governmental Activities</b>							<b>Business-type Activities</b>
	<b>Major Funds</b>							
	<b>General Fund</b>	<b>Airport Improvements</b>	<b>Court Assessment</b>	<b>Debt Service</b>	<b>BP Funds</b>	<b>Non-Major Funds</b>	<b>Total</b>	<b>Water/Sewer Fund</b>
<b>DISBURSEMENTS</b>								
General government	454,972						454,972	
Public safety	2,452,342		405	150,347		(3,353)	2,599,741	
Public works	750,641	80,658					831,299	
Culture and recreation	602,216					72,922	675,138	
Water and sewer utility:								
Personal services								306,952
Supplies								110,276
Water treatment								457,178
Utilities								115,521
Other services and charges								11,271
Total Disbursements	<u>4,260,171</u>	<u>80,658</u>	<u>405</u>	<u>150,347</u>	<u>0</u>	<u>69,569</u>	<u>4,561,150</u>	<u>1,001,925</u>
Excess of Receipts Over (Under) Disbursements	<u>513,563</u>	<u>(8,757)</u>	<u>23,360</u>	<u>56,030</u>	<u>8,312</u>	<u>(66,013)</u>	<u>526,495</u>	<u>484,220</u>
<b>OTHER CASH SOURCES (USES)</b>								
Issuance of debt	95,026						95,026	53,890
Capital outlay	(148,629)						(148,629)	(87,734)
Principal paid on loan and lease purchase	(96,754)			(65,055)			(161,809)	(130,552)
Interest paid on loan and lease purchase	(8,369)			(67,862)			(76,231)	(44,006)
Transfers in (out) to other funds	<u>(723,729)</u>			<u>50,558</u>	<u>500,100</u>		<u>(173,071)</u>	<u>173,071</u>
Total Other Cash Sources and (Uses)	<u>(882,455)</u>	<u>0</u>	<u>0</u>	<u>(82,359)</u>	<u>500,100</u>	<u>0</u>	<u>(464,714)</u>	<u>(34,604)</u>

## CITY OF WIGGINS

Statement of Cash Basis Assets and Fund Balances and  
Cash Receipts, Disbursements and Changes in Cash Basis Fund Balances  
Governmental and Business-type Funds  
As of and for the Year Ended September 30, 2019

(Continued)

	Governmental Activities							Business-type Activities
	Major Funds							
	General Fund	Airport Improvements	Court Assessment	Debt Service	BP Funds	Non-Major Funds	Total	Water/Sewer Fund
Excess (Deficiency) of Receipts and Other Cash Sources Over Disbursements and Other Cash Uses	(368,892)	(8,757)	23,360	(26,329)	508,412	(66,013)	61,781	449,616
<b>CASH BASIS FUND BALANCE – Beginning of Year</b>	<u>(971,714)</u>	<u>454,469</u>	<u>98,875</u>	<u>315,487</u>	<u>0</u>	<u>(370,037)</u>	<u>(472,920)</u>	<u>1,179,512</u>
<b>CASH BASIS FUND BALANCE – End of Year</b>	<u>\$ (1,340,606)</u>	<u>445,712</u>	<u>122,235</u>	<u>289,158</u>	<u>508,412</u>	<u>(436,050)</u>	<u>(411,139)</u>	<u>1,629,128</u>
<b>CASH BASIS ASSETS - End of Year</b>								
Cash and cash equivalents	\$ (1,362,880)				508,412	(464,563)	(1,319,031)	1,515,562
Restricted cash	<u>22,274</u>	<u>445,712</u>	<u>122,235</u>	<u>289,158</u>		<u>28,513</u>	<u>907,892</u>	<u>113,566</u>
Total Cash Basis Assets	<u>\$ (1,340,606)</u>	<u>445,712</u>	<u>122,235</u>	<u>289,158</u>	<u>508,412</u>	<u>(436,050)</u>	<u>(411,139)</u>	<u>1,629,128</u>
<b>CASH BASIS FUND BALANCES - End of Year</b>								
Committed:								
Public safety	\$					19,100	19,100	
Debt service				289,158			289,158	12,564
Court assessments			122,235				122,235	
Restricted:								
Restricted for court bonds	20,426						20,426	
Restricted for capital projects		445,712					445,712	
Restricted for public safety	1,848					9,413	11,261	
Restricted for meter deposits								113,566
Unassigned	<u>(1,362,880)</u>				<u>508,412</u>	<u>(464,563)</u>	<u>(1,319,031)</u>	<u>1,502,998</u>
Total Cash Basis Fund Balances	<u>\$ (1,340,606)</u>	<u>445,712</u>	<u>122,235</u>	<u>289,158</u>	<u>508,412</u>	<u>(436,050)</u>	<u>(411,139)</u>	<u>1,629,128</u>

The notes to the financial statements are an integral part of this statement.

# CITY OF WIGGINS

## Notes to Financial Statements For the Year Ended September 30, 2019

### (1) Summary of Significant Accounting Policies.

#### A. Financial Reporting Entity.

The City of Wiggins, Mississippi, (City) incorporated in 1904 under the laws of the State of Mississippi and situated in Stone County, operates under a Mayor-Board form of government. The following services are provided by the City: Public Safety (Police, Fire and Protection/Inspection), Street Maintenance, Garbage Collection, Water and Sewer, Culture and Recreation, Public Improvements, Planning and Zoning, and General Administrative Services.

The financial statements of the City have been prepared on the basis of cash receipts and disbursements, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

#### B. Government-wide and Fund Financial Statements.

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Changes in Net Position) report information on all of the nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support.

The City combines the Statement of Activities and Statement of Net Position.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct disbursements* are those that are clearly identifiable with a specific function or segment. *Program receipts* include (1) receipts from customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program receipts are reported instead as *general receipts*.

#### C. Measurement Focus, Basis of Accounting and Financial Statement Presentation.

The government-wide financial statements are reported using the basis of cash receipts and disbursements, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Receipts are recorded when cash is collected and disbursements are recorded when cash is spent.

Governmental fund financial statements are reported using the basis of cash receipts and disbursements, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Receipts are recorded when cash is collected. Disbursements generally are recorded when cash is spent.

The government reports the following major Governmental Funds:

The *general fund* is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The *airport improvements fund* is a capital projects fund which accounts for grants to be used for capital expenditures and improvements.



## CITY OF WIGGINS

### Notes to Financial Statements For the Year Ended September 30, 2019

The *BP fund* is a capital projects fund which accounts for grants to be used for capital expenditures and improvements.

The *court assessment fund* accounts for collections of assessments on court fines to be used for police computers and equipment.

The *debt service fund* accounts for ad valorem taxes to be used for debt service on long-term debt.

Amounts reported as *program cash receipts* include (1) receipts from customers or applicants for goods, services or privileges provided, (2) operating grants and contributions and (3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as *general receipts* rather than as program receipts.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first, then unrestricted resources as they are needed.

#### D. Assets and Net Position.

##### 1. *Cash and Investments.*

The government's cash and cash equivalents are considered to be cash on hand or invested in certificates of deposit.

##### 2. *Net Position.*

**Restricted net position** - Consists of cash with constraints placed on the use either by external groups such as creditors, grantors, contributors, or laws and regulations of other governments; or law through constitutional provisions or enabling legislation.

**Unrestricted net position** - All other net assets not meeting the definition of "restricted".

##### 3. *Fund Balances.*

In accordance with Government Accounting Standards Board 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, the City classifies governmental fund balances as follows:

**Restricted** - Includes fund balance amounts that are constrained for specific purposes which are externally imposed by providers, such as creditors or amounts constrained due to constitutional provisions or enabling legislation.

**Committed** - Includes fund balance amounts that are constrained for specific purposes that are internally imposed by the government through formal action of the highest level of decision-making authority and does not lapse at year-end.

**Unassigned** - Includes positive fund balance with the General Fund which has not been classified within the abovementioned categories and negative fund balances in other governmental funds.

The City uses restricted/committed amounts to be spent first when both restricted and unrestricted fund balance is available unless there are legal documents/contracts that prohibit doing this, such as a grant agreement requiring dollar for dollar spending. Additionally, the City would first use committed, then assigned, and lastly, unassigned amounts of unrestricted fund balance when expenditures are made.

## **CITY OF WIGGINS**

### **Notes to Financial Statements For the Year Ended September 30, 2019**

#### **(2) Cash and Cash Equivalents.**

At year-end, the City's carrying amount of deposits was \$1,217,989 and the bank balance was \$1,516,102. The collateral for public entities' deposits in financial institutions are 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, Miss. Code Ann. (1972). 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 those 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.

**Custodial Credit Risk - Deposits and Investments:** Custodial credit risk is defined as the risk that, in the event of a 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. The City does not have a formal policy for custodial credit risk. However, the Mississippi State Treasury manages the risk on behalf of the City. Deposits above FDIC coverage are collateralized by the pledging financial institution's trust department or agent in the name of the Mississippi State Treasurer on behalf of the City. As of September 30, 2019, none of the City's bank balance of \$1,516,102 was exposed to custodial risk.

**Interest Rate Risk:** The City does not have a formal investment policy that limits investments maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

**Credit Risk:** State law limits investments to those prescribed in Sections 27-105-33(d) and 27-105-33(e), Miss. Code Ann. (1972). The City does not have a formal investment policy that would further limit its investment choices or one that addresses credit risk.

#### **(3) Defined Benefit Pension Plan.**

**Plan Description:** The City of Wiggins 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 City is required to contribute at an actuarially determined rate. The current rate is 17.40% of annual covered payroll. The contribution requirements of PERS' members are established and may be amended only by the State of Mississippi Legislature. The City's contributions to PERS for the years ended September 30, 2019, 2018 and 2017 were \$295,320, \$284,091 and \$292,217, respectively, which is equal to the required contributions for each year.

UNITED STATES DEPARTMENT OF AGRICULTURE  
BUREAU OF PLANT INDUSTRY

WASHINGTON, D. C.

TO THE DIRECTOR, BUREAU OF PLANT INDUSTRY  
FROM THE CHIEF, BUREAU OF PLANT INDUSTRY  
SUBJECT: [Illegible]

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**CITY OF WIGGINS**

**REQUIRED SUPPLEMENTARY INFORMATION**

**CITY OF WIGGINS**  
**Budgetary Comparison Schedule -**  
**Budget and Actual**  
**General Fund - UNAUDITED**  
**For the Year Ended September 30, 2019**

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual (Budgetary Basis)</b>	<b>Variance with Final Budget Positive (Negative)</b>
<b>RECEIPTS</b>				
Ad valorem taxes	\$ 811,573	776,752	776,752	
Road and bridge tax	70,000	81,268	81,268	
License and permits	31,150	56,727	56,727	
Franchise tax	410,000	451,497	451,497	
Intergovernmental revenues	1,979,964	2,811,171	2,811,171	
Charges for services	220,000	240,652	240,652	
Fines and forfeits	240,000	273,535	273,535	
Interest income	1,500	7,917	7,917	
Miscellaneous	88,000	72,412	72,412	
Total Receipts	<u>3,852,187</u>	<u>4,771,931</u>	<u>4,771,931</u>	<u>0</u>
<b>EXPENDITURES</b>				
General government	423,659	460,973	460,973	
Public safety	2,139,405	2,443,973	2,443,973	
Public works	966,889	845,276	845,276	
Culture and recreation	192,341	199,650	199,650	
Debt service:				
Principal	63,570	96,753	96,753	
Interest	980	9,316	9,316	
Total Expenditures	<u>3,786,844</u>	<u>4,055,941</u>	<u>4,055,941</u>	<u>0</u>
Excess of Receipts Over (Under) Expenditures	<u>65,343</u>	<u>715,990</u>	<u>715,990</u>	<u>0</u>
<b>OTHER CASH SOURCES (USES)</b>				
Capital outlay		(148,629)	(148,629)	
Interfund transactions		(106,262)	(106,262)	
Transfers out	(60,133)	(829,991)	(829,991)	
Total Other Cash Sources and Uses	<u>(60,133)</u>	<u>(1,084,882)</u>	<u>(1,084,882)</u>	<u>0</u>
Net Change in Cash Basis Fund Balance	5,210	(368,892)	(368,892)	0
Cash Basis Fund Balances - Beginning	<u>(42,654)</u>	<u>(971,714)</u>	<u>(971,714)</u>	<u>0</u>
Cash Basis Fund Balances - Ending	<u>\$ (37,444)</u>	<u>(1,340,606)</u>	<u>(1,340,606)</u>	<u>0</u>

The accompanying notes to the required supplementary information are an integral part of this schedule.

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**CITY OF WIGGINS**  
**Budgetary Comparison Schedule -**  
**Budget and Actual**  
**Court Assessment Fund - UNAUDITED**  
**For the Year Ended September 30, 2019**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>RECEIPTS</b>				
Fines and forfeits	\$ 25,000	23,765	23,765	
Total Receipts	<u>25,000</u>	<u>23,765</u>	<u>23,765</u>	<u>0</u>
<b>EXPENDITURES</b>				
Public safety	10,250	405	405	
Total Expenditures	<u>10,250</u>	<u>405</u>	<u>405</u>	<u>0</u>
Excess of Receipts Over (Under) Expenditures	<u>14,750</u>	<u>23,360</u>	<u>23,360</u>	<u>0</u>
Net Change in Cash Basis Fund Balance	14,750	23,360	23,360	0
Cash Basis Fund Balances - Beginning	<u>14,750</u>	<u>98,875</u>	<u>98,875</u>	<u>0</u>
Cash Basis Fund Balances - Ending	\$ <u>29,500</u>	<u>122,235</u>	<u>122,235</u>	<u>0</u>

The accompanying notes to the required supplementary information are an integral part of this schedule.

## **CITY OF WIGGINS**

### **Notes to the Required Supplementary Information For the Year Ended September 30, 2019 UNAUDITED**

#### **A. Budgetary Information.**

Generally, in the month of August, prior to the ensuing fiscal year beginning each October 1, the Board of Aldermen of the City, using historical and anticipated fiscal data, prepares an original budget for the General Fund for said fiscal year. The completed budget for the fiscal year includes every source of revenue, each general item of expenditure, and the unencumbered cash and investment balances. When during the fiscal year it appears to the Board of Aldermen that budgetary estimates will not be met, it may make revisions to the budget.

The City's budget is prepared on the cash basis of accounting. All appropriations lapse at year-end, and there are no encumbrances to budget because state law does not require that funds be available when goods or services are ordered, only when payment is made.

#### **B. Basis of Presentation.**

The Budgetary Comparison Schedule - Budget and Actual (Non-GAAP Basis) presents the original adopted budget, the final adopted budget, actual amounts on a budgetary (Non-GAAP) basis and variances between the final budget and the actual amounts. The schedule is presented for the General Fund and the Court Assessment Fund.

#### **C. Budget Reconciliation.**

As discussed in Note 1, the financial statements are prepared on the basis of cash receipts and disbursements which is the same as the basis used for budget preparation.



**CITY OF WIGGINS**

**OTHER INFORMATION**

**CITY OF WIGGINS**  
**Schedule of Changes in Long-term Debt - UNAUDITED**  
**For the Year Ended September 30, 2019**

<u>Description</u>	<u>Outstanding Balance Oct. 1, 2018</u>	<u>Issued</u>	<u>Redeemed</u>	<u>Outstanding Balance Sept. 30, 2019</u>
<b><u>Loans and Capital Leases Payable</u></b>				
Governmental Activities:				
General obligation bonds - taxable	\$ 1,195,149		65,055	1,130,094
Negotiable note	250,000		47,291	202,709
Capital Leases Payable:				
Hancock Bank - Ford F550	9,047		9,047	
BancorpSouth - 2015 Dodge trucks	7,280		7,280	
Hancock Bank - 2017 Ford F250	14,545		9,642	4,903
Hancock Bank - 2017 Dodge Chargers	34,332		20,622	13,710
Hancock Bank - Tractor and boom mower		95,026	2,872	92,154
Total Governmental Activities	<u>1,510,353</u>	<u>95,026</u>	<u>161,809</u>	<u>1,443,570</u>
Business-type Activities:				
Capital Leases Payable:				
Hancock Bank - Ford F250	1,486		1,486	
Drinking Water State Revolving Loan	1,142,482		62,202	1,080,280
Drinking Water State Revolving Loan		53,890		53,890
Clean Water State Revolving Loan	<u>1,341,996</u>		<u>66,864</u>	<u>1,275,132</u>
Total Business-type Activities	<u>2,485,964</u>	<u>53,890</u>	<u>130,552</u>	<u>2,409,302</u>
Total Long-term Debt	\$ <u>3,996,317</u>	<u>148,916</u>	<u>292,361</u>	<u>3,852,872</u>

**CITY OF WIGGINS****Schedule of Surety Bonds for Municipal Officials and Employees - UNAUDITED****September 30, 2019**

<u>Name</u>	<u>Position</u>	<u>Company</u>	<u>Coverage</u>
George Smith	Alderman	MS Municipal Bond Program	\$ 50,000
Darrell Berry	Alderman	MS Municipal Bond Program	\$ 50,000
Ron Dyal	Alderman	MS Municipal Bond Program	\$ 50,000
Thomas Hall	Alderman	MS Municipal Bond Program	\$ 50,000
Mary Francis Carson	Alderman	MS Municipal Bond Program	\$ 50,000
Joel Miles	Mayor	MS Municipal Bond Program	\$ 50,000
Johnette Cook	City Clerk	Travelers	\$ 73,000
Courtney White	Court Clerk	Travelers	\$ 50,000
Johnette Cook	Deputy City Clerk	Travelers	\$ 50,000
Shelia Hancock	Court Receptionist	Travelers	\$ 50,000
Tanya Smith	Deputy Court Clerk	Travelers	\$ 50,000
Harry M. Barnett	Police Chief	Travelers	\$ 50,000
Sondra Lee	Purchase Clerk	Travelers	\$ 50,000
Ashley Dudeck	Assistant Purchase Clerk	Travelers	\$ 50,000
Darlene Pendarvis	Water & Sewer Clerk	Travelers	\$ 50,000
Micholyn Gilner	Payroll Clerk	Travelers	\$ 50,000
Erin Thomas	Senior Center Director	Travelers	\$ 50,000
Stephanie Howard	Senior Center Clerk	Travelers	\$ 50,000
Gregory Daniels	Policeman	Travelers	\$ 25,000
Ronald Thomas	Policeman	Travelers	\$ 25,000

**CITY OF WIGGINS**  
**Schedule of Capital Assets - UNAUDITED**  
**For the Fiscal Year Ended September 30, 2019**

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
<b>Governmental Activities</b>				
Capital Assets:				
Land	\$ 664,530			664,530
Construction in progress	406,589	48,618		455,207
Buildings	1,741,622			1,741,622
Improvements other than buildings	3,457,911			3,457,911
Machinery and equipment	1,183,107	100,011		1,283,118
Leased vehicles	175,999			175,999
Vehicles	<u>1,741,494</u>			<u>1,741,494</u>
Total Governmental Activities Capital Assets	<u>\$ 9,371,252</u>	<u>148,629</u>	<u>0</u>	<u>9,519,881</u>
<b>Business-type Activities</b>				
Capital Assets:				
Land	\$ 5,424			5,424
Construction in progress	1,622,554	87,734		1,710,288
Improvements other than buildings	9,125,818			9,125,818
Machinery and equipment	207,501			207,501
Vehicles	<u>184,131</u>			<u>184,131</u>
Total Business-type Activities Capital Assets	<u>\$ 11,145,428</u>	<u>87,734</u>	<u>0</u>	<u>11,233,162</u>



**CITY OF WIGGINS**

**SPECIAL REPORTS**

# SECTION 1

## SECTION 2

# Windham and Lacey, PLLC

*Certified Public Accountants*

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Mississippi Society of CPAs

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF THE  
FINANCIAL STATEMENTS PERFORMED IN  
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Honorable Mayor and  
Members of the Board of Aldermen  
City of Wiggins, Mississippi

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the City of Wiggins, Mississippi, as of and for the year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated July 21, 2020.

## **Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the City of Wiggins, Mississippi's internal control over financial reporting (internal control) to determine the auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

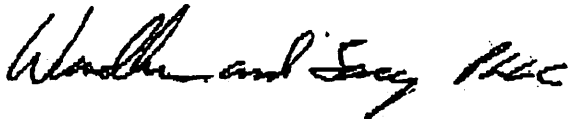


## Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Wiggins, Mississippi's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. 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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. However, this report is a matter of public record and its distribution is not limited.

A handwritten signature in black ink, appearing to read "Windham and Lacey, PLLC".

Windham and Lacey, PLLC  
July 21, 2020

# Windham and Lacey, PLLC

## *Certified Public Accountants*

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

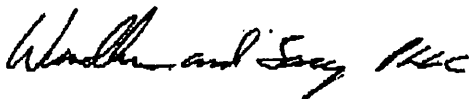
Honorable Mayor and  
Members of the Board of Aldermen  
City of Wiggins, Mississippi

We have audited the primary government financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the City of Wiggins, Mississippi, as of and for the year ended September 30, 2019, and the related notes to the financial statements, and have issued our report thereon dated July 21, 2020. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the procedures prescribed by the Office of the State Auditor, and accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

As required by the state legal compliance audit program prescribed by the Office of the State Auditor, we have also performed procedures to test compliance with certain state laws and regulations. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the City'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 audit of the primary government financial statements disclosed no instances of noncompliance with state laws and regulations.

This report is intended solely for the information and use of management and the Office of the State Auditor and is not intended to be and should not be used by anyone other than these specified parties.



Windham and Lacey, PLLC  
July 21, 2020

# THE UNIVERSITY OF CHICAGO

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**CITY OF WIGGINS**

**SCHEDULE OF FINDINGS AND RESPONSES**

**CITY OF WIGGINS**  
**Schedule of Findings and Responses**  
**For the Year Ended September 30, 2019**

**Section 1: Summary of Auditor's Results**

***Financial Statements:***

- |    |  |               |
|----|--|---------------|
| 1. | Type of auditor's report issued on the primary government financial statements:        | Unmodified    |
| 2. | Internal control over financial reporting:   |               |
| a. | Material weaknesses identified?  | No            |
| b. | Significant deficiencies identified that are not considered to be material weaknesses? | None Reported |
| 3. | Noncompliance material to the financial statements?                                    | No            |

**Section 2: Financial Statement Findings**

The results of our tests did not disclose any findings related to the financial statements that are required to be reported by *Government Auditing Standards*.