

OFFICE OF THE STATE AUDITOR REPORT NOTE:

Section 7-7-211, Mississippi Code Annotated (1972) gives the Office of the State Auditor the authority to audit, with the exception of municipalities, any governmental entity in the state. In the case of municipalities, *Section 21-35-31, Mississippi Code Annotated (1972)* requires municipalities to obtain an annual audit performed by a private CPA firm and submit that audit report to the Office of the State Auditor. The Office of the State Auditor files these audit reports for review in case questions arise related to the municipality.

As a result, the following document was not prepared by the Office of the State Auditor. Instead, it was prepared by a private CPA firm and submitted to the Office of the State Auditor. The document was placed on this web page as it was submitted and no review of the report was performed by the Office of the State Auditor prior to finalization of the report. The Office of the State Auditor assumes no responsibility for its content or for any errors located in the document. Any questions of accuracy or authenticity concerning this document should be submitted to the CPA firm that prepared the document. The name and address of the CPA firm appears in the document.

Town of Sandersville, Mississippi
Statement of Cash Receipts
and Disbursements
For the Year Ended September 30, 2020

Town of Sandersville, Mississippi
Year Ended September 30, 2020

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W. David Dill, CPA
Julie M. Uher, CPA
Kari M. Blackledge, CPA

H. I. Holt, CPA
Founder (1915-1997)

INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

Honorable Mayor and Board of Alderpersons
Town of Sandersville
Sandersville, Mississippi

Management is responsible for the accompanying Statement of Cash Receipts and Disbursements – Governmental and Business- Type Activities of Town of Sandersville, Mississippi for the year ended September 30, 2020, and the related notes to the financial statement 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 – Governmental and Business- Type Activities nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any form of assurance on the financial statements.

The financial statements are 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.

Management has elected to omit substantially all the disclosures ordinarily included in a financial statement prepared in accordance with the cash basis of accounting. If the omitted disclosures were included in the financial statement, they might influence the user's conclusions about the Company's cash receipts and disbursements. Accordingly, the financial statement is not designed for those who are not informed about such matters.

Management has omitted the management's discussion and analysis information that is required to be presented for purposes of additional analysis. Such missing information 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 an appropriate operational, economic, or historical context.

The supplementary information contained in Schedules I, II and III is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management. The supplementary information was subject to our compilation engagement. We have not audited or reviewed the supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such information.

Holt & Associates, PLLC

Laurel, MS
June 24, 2021

2815 HIGHWAY 15 NORTH | LAUREL, MISSISSIPPI 39440
10 BELLEGRASS BLVD. | HATTIESBURG, MISSISSIPPI 39402
PHONE 601-649-3000 | FAX 601-649-3050
WWW.HOLTACCOUNTING.COM

Town of Sandersville, Mississippi
Statement of Cash Receipts and Disbursements
Governmental and Business-Type Activities
For the Year Ended September 30, 2020

	<u>Governmental Activities</u>	<u>Business-Type</u> <u>Activities</u>	
	<u>Major Funds</u>		
	<u>General Fund</u>	<u>Water Fund</u>	<u>Totals</u>
Receipts			
General property taxes	\$ 107,188	\$ -	\$ 107,188
Licenses and permits			
Privilege licenses	1,916	-	1,916
Franchise charges - utilities	38,431	-	38,431
Intergovernmental receipts			
Federal receipts			
CDBG grant	74,645	-	74,645
State revenues			
General municipal aid	15,264	-	15,264
Homestead exemption reimbursement	8,247	-	8,247
Modernization use tax	26,121		26,121
State shared revenues			
Sales taxes	102,830	-	102,830
Gasoline tax	2,056	-	2,056
Fire insurance premium distribution	4,410	-	4,410
County share revenues			
Rail car taxes	9,313	-	9,313
Charges for services			
Sanitation	-	57,630	57,630
Water utility	-	77,901	77,901
Interest	6,947	1,003	7,950
Fines and Penalties	24,121	3,457	27,578
Miscellaneous receipts	10,350	6,398	16,748
Total receipts	<u>431,839</u>	<u>146,389</u>	<u>578,228</u>

	Governmental Activities	Business-Type Activities	
	Major Funds		
	General Fund	Water Fund	Totals
Disbursements			
General government	\$ 196,424	\$ -	\$ 196,424
Public safety:			
Police	268,784	-	268,784
Fire	7,780	-	7,780
Health and welfare	122,237	-	122,237
Culture and recreation	209	-	209
Enterprise: water and sanitation	-	243,491	243,491
Redemption of principal	19,262	10,209	29,471
Total disbursements	614,696	253,700	868,396
Excess (deficiency) of receipts over disbursements	(182,857)	(107,311)	(290,168)
Other Financing Sources (Uses)			
Transfers	(113,085)	113,085	-
Toal other financing sources (uses)	(113,085)	113,085	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(295,942)	5,774	(290,168)
Cash Basis Fund Balance - Beginning of Year	1,067,517	169,426	1,236,943
Cash Basis Fund Balance - End of Year	\$ 771,575	\$ 175,200	\$ 946,775

Town of Sandersville, Mississippi
Schedule 1
Schedule of Investments – All Funds
For the Year Ended September 30, 2020

<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>
General Fund	Certificate of Deposit	0.16%	4/17/2020	6 months	Community Bank	\$ 16,300
General Fund	Certificate of Deposit	0.16%	4/17/2020	6 months	Community Bank	16,300
General Fund	Certificate of Deposit	0.16%	4/17/2020	6 months	Community Bank	16,300
General Fund	Certificate of Deposit	0.16%	3/20/2020	6 months	Community Bank	21,015
General Fund	Certificate of Deposit	0.16%	5/17/2020	6 months	Community Bank	37,259
General Fund	Certificate of Deposit	0.20%	4/16/2020	6 months	Community Bank	27,691
General Fund	Certificate of Deposit	0.16%	3/29/2020	6 months	Community Bank	29,306
General Fund	Certificate of Deposit	0.16%	3/27/2020	6 months	Community Bank	29,306
General Fund	Certificate of Deposit	0.20%	4/16/2020	6 months	Community Bank	27,691
General Fund	Certificate of Deposit	0.20%	4/16/2020	6 months	Community Bank	19,937
General Fund	Certificate of Deposit	0.20%	7/13/2020	6 months	Community Bank	27,457
General Fund	Certificate of Deposit	0.20%	7/13/2020	6 months	Community Bank	27,457
General Fund	Certificate of Deposit	0.20%	7/13/2020	6 months	Community Bank	27,457
General Fund	Certificate of Deposit	0.20%	7/13/2020	6 months	Community Bank	27,457
General Fund	Certificate of Deposit	0.16%	7/13/2020	6 months	Community Bank	28,649
General Fund	Certificate of Deposit	0.20%	10/16/2019	12 months	Community Bank	27,691
General Fund	Certificate of Deposit	0.20%	11/13/2019	12 months	Community Bank	11,532
General Fund	Certificate of Deposit	0.20%	11/13/2019	12 months	Community Bank	11,532
General Fund	Certificate of Deposit	0.20%	11/13/2019	12 months	Community Bank	11,532
General Fund	Certificate of Deposit	0.16%	11/13/2019	12 months	Community Bank	11,532
TOTAL GENERAL						<u>453,401</u>
Proprietary Fund	Certificate of Deposit	0.16%	9/28/2020	6 months	Community Bank	5,085
Proprietary Fund	Certificate of Deposit	0.16%	12/9/2020	6 months	Community Bank	108,534
Proprietary Fund	Certificate of Deposit	0.16%	4/17/2020	6 months	Community Bank	7,607
TOTAL PROPRIETARY						<u>121,226</u>
TOTAL INVESTMENTS						<u>\$ 574,627</u>

Town of Sandersville, Mississippi
Schedule 2
Schedule of Surety Bonds of Municipal Officials
September 30, 2020

<u>Name</u>	<u>Position</u>	<u>Surety</u>	<u>Bond Amount</u>
Bob White	Mayor	St. Paul Travelers	25,000.00
Karen Langley	Deputy Clerk	St. Paul Travelers	50,000.00
Karen Langley	Court Clerk	St. Paul Travelers	50,000.00
Paula Byrd	Town Clerk	St. Paul Travelers	100,000.00
Darlene Hill	Alderman	St. Paul Travelers	10,000.00
Walter Jack	Alderman	St. Paul Travelers	10,000.00
Max Sanders	Alderman	St. Paul Travelers	10,000.00
William Hill	Alderman	St. Paul Travelers	10,000.00
Tony Helton	Alderman	St. Paul Travelers	10,000.00
Curtis Pitts	Police Chief	St. Paul Travelers	50,000.00
Shane Barlow	Police Officer	St. Paul Travelers	25,000.00
Joey Decuir	Police Officer	St. Paul Travelers	25,000.00
Jonathan Carter	Police Officer	St. Paul Travelers	25,000.00
Franklin Spurlin	Police Officer	St. Paul Travelers	25,000.00
Brandon Johnson	Police Officer	St. Paul Travelers	25,000.00
Tommy Hartfield	Police Officer	St. Paul Travelers	25,000.00
Heath Blancett	Police Officer	St. Paul Travelers	25,000.00
Christian Benson	Police Officer	St. Paul Travelers	25,000.00
DeAndre Billiot	Police Officer	St. Paul Travelers	25,000.00
James Smith	Police Officer	St. Paul Travelers	25,000.00
Brain Lilly	Police Officer	St. Paul Travelers	25,000.00
Miguel Grimaldo	Police Officer	St. Paul Travelers	25,000.00
Cody Bell	Police Officer	St. Paul Travelers	25,000.00
Elizabeht Walley	Police Officer	St. Paul Travelers	25,000.00
Gregory Evans	Police Officer	St. Paul Travelers	25,000.00
Jessica Blakley	Police Officer	St. Paul Travelers	25,000.00

Town of Sandersville, Mississippi
Schedule 3
Schedule of Long-Term Debt
For the Fiscal Year Ended September 30, 2020

Definition and Purpose	Balance Outstanding October 1, 2019	Transactions During Fiscal Year		Balance Outstanding September 30, 2020
		<u>Issued</u>	<u>Redeemed</u>	
Other Long-term Debt:				
Governmental activities:				
Capital Lease- Backhoe	\$ 55,000	\$ -	\$ 12,946	\$ 42,054
Hancock Bank-Ford Interceptor	<u>12,094</u>	<u>-</u>	<u>6,316</u>	<u>5,778</u>
Total governmental activities	<u>67,094</u>	<u>-</u>	<u>19,262</u>	<u>47,832</u>
Proprietary activities:				
Water Lagoon-MDEQ	\$ 35,676	\$ -	\$ 10,209	\$ 25,467
Total proprietary activities	<u>35,676</u>	<u>-</u>	<u>10,209</u>	<u>25,467</u>
Total Long-Term Debt	<u>\$ 102,770</u>	<u>\$ -</u>	<u>\$ 29,471</u>	<u>\$ 73,299</u>



W. David Dill, CPA
Julie M. Uher, CPA
Kari M. Blackledge, CPA

H. I. Holt, CPA
Founder (1915-1997)

Independent Accountant's Report on Compliance with State Laws and Regulations

To the Mayor and Board of Aldermen
Town of Sandersville, Mississippi

We have compiled the accompanying Statement of Cash Receipts and Disbursements - Governmental and Business-type Activities, Schedule of Investments, Schedule of Surety Bonds for Municipal Officers and Schedule of Long-Term Debt of the Town of Sandersville, Mississippi, for the year ended September 30, 2020, in accordance with Statements of 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-Governmental and Business-type Activities, Schedule of Investments, Schedule of Surety Bonds for Municipal Officers and Schedule of Long-Term Debt of the Town of Sandersville, Mississippi, for the year ended September 30, 2020, 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.

Holt & Associates, PLLC

Laurel, MS
June 24, 2021

2815 HIGHWAY 15 NORTH | LAUREL, MISSISSIPPI 39440
10 BELLEGRASS BLVD. | HATTIESBURG, MISSISSIPPI 39402
PHONE 601-649-3000 | FAX 601-649-3050
WWW.HOLTACCOUNTING.COM



HOLT & ASSOCIATES, PLLC
CERTIFIED PUBLIC ACCOUNTANTS

W. David Dill, CPA
Julie M. Uher, CPA
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H. I. Holt, CPA
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Special Report on Agreed-Upon Procedures for Small Towns

To the Mayor and Board of Aldermen
Town of Sandersville, Mississippi

We have performed certain agreed-upon procedures as discussed below, to the accounting records of the Town of Sandersville, Mississippi, as of September 30, 2020 and for the year then ended, as required by the Office of State Auditor, under the provisions of Section 21-35-31, Miss. Code Ann. (1972). It is understood the report is solely for the use of the governing body of the Town of Sandersville, Mississippi, and the Office of the State Auditor and should not be used for any other purposes. 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 confirmation of the related balances from the banks:

<u>Bank</u>	<u>Fund</u>	<u>General Ledger Balance</u>
Community Bank	General	\$ 177,647
Community Bank	General	18,255
Community Bank	General	6,044
Community Bank	General	10,898
Community Bank	General	5,549
Community Bank	General	2,168
Community Bank	General	96,536
Total General Fund		<u>\$ 317,097</u>
Community Bank	Water	\$ 24,606
Community Bank	Water	29,085
Total Water Fund		<u>\$ 53,691</u>

The Town also has petty cash totaling \$1,360 (\$1,330 for general fund and \$30 for water fund).

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2. We examined certificates of deposit held for investment. The investments were confirmed directly with the bank. All investment transactions were examined for compliance with investments authorized by Section 21-33-323, Miss. Code Ann. (1972).

<u>Investment</u>	<u>Fund</u>	<u>Ledger Cost</u>
Certificates of Deposit	General	\$ 453,401
Certificates of Deposit	Water	<u>121,226</u>
Total investments		<u>\$ 574,627</u>

3. We performed the following procedures with respect to taxes on real and personal property (including motor vehicles) levied during the fiscal year:
 - a. Traced 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 compliance with increase limitations of Sections 27-39-320 through 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 within the limitations of Section 27-39-320 to 27-39-323, Miss. Code, 1972, Ann.

4. We obtained a statement of payments made by the Mississippi Department of Finance and Administration to the Town. Payments indicated were traced to deposit in the respective bank account and recorded in the general ledger without exception. Payments traced were as follows:

Sales tax allocation	General	\$ 102,830
Gasoline tax	General	2,056
Homestead exemption reimbursement	General	8,247
General municipal aid	General	15,264
Modernization use tax	General	26,121
Fire insurance premium distribution	General	<u>4,410</u>
		<u>\$ 158,928</u>

5. We selected a sample of purchases made by the Town during the fiscal year. Each sample item was evaluated for proper approval and compliance with purchasing requirements set forth in Title 31, Chapter 7, Miss. Code Ann. (1972), if applicable.

The sample consisted of the following:

Number of Sample Items – 24
Dollar Value of Sample - \$56,373

We found the Town'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 Town to be in agreement with the requirements of the above-mentioned sections.

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

Because the above procedures do not constitute an audit in accordance with generally accepted auditing standards, we do not express an opinion on any of the specific accounts or classes of transactions referred to above. In connection with the procedures referred to above, no matters came to our attention that caused us to believe the items specified in Paragraphs 1, 2 and 3 should be adjusted. Had we performed additional procedures or had we conducted an audit of the financial statements in accordance with generally accepted auditing standards, matters might have come to our attention that would have been reported to you. This report should not be associated with the financial statements of the Town of Sandersville, Mississippi, for the year ended September 30, 2020.

Holt & Associates, PLLC

Laurel, MS
June 24, 2021