

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 ALLIGATOR, MISSISSIPPI
SPECIAL REPORT ON AGREED-UPON PROCEDURES
FOR SMALL MUNICIPALITIES (TOWNS)
AND
COMBINED STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS (ALL FUNDS)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

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**SPECIAL REPORT ON AGREED UPON
PROCEDURES FOR SMALL MUNICIPALITIES (TOWNS)**

(Compliance Letter)

Governing Body
Town of Alligator, Mississippi

We have applied certain agreed-upon procedures, as discussed below, to the accounting records of the Town of Alligator, Mississippi as of September 30, 2022, and for the year then ended, as required by the Office of the 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 Alligator, 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>Balance Per General Ledger</u>
First National Bank of Clarksdale	General	\$ 20,173.74
First National Bank of Clarksdale	Water Acct.	\$ 3,100.54
Southern Bancorp	General	\$ 72.50
Southern Bancorp	General	<u>\$ 19,660.58</u>
	TOTAL	\$ 43,007.36

2. We physically examined securities held for investment. Securities held in trust were confirmed directly with respective trustees. All investment transactions during the year were examined for compliance with investments authorized by Section 21-33-323, Miss. Code Ann. (1972).

<u>Security:</u>	<u>Fund:</u>	<u>Ledger Cost:</u>
Southern Bancorp	General	\$ 19,660.58

3. We performed the following procedures with respect to taxes and personal property (including motor vehicles and mobile homes) levied during the fiscal year.
 - a. Verify use of certified county assessment rolls and trace levies to governing body minutes;
 - b. Examined uncollected taxes for proper handling including tax sales;

- c. Traced distribution of taxes collected to General Fund, and
- d. 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).
- e. Current year and prior years' General Property Taxes were collected by Bolivar County Tax Collector and remitted to the town on a monthly basis.

Ad valorem tax collections were within the limitations of Sections 27-39-320 to 27-39-323, Miss. Code Ann. (1972).

- 4. We obtained a statement of payments made by the Department of Finance and Administration to the municipality. Warrants were not traced to deposits in the respective bank accounts because the Town Clerk listed all checks deposited in the bank account as one total. All transactions were not on Paymode. Department of Finance & Administration provided proof of all warrants and dates cleared the bank. Payments traced were as follows:

<u>Payment Purpose</u>	<u>Receiving Fund</u>	<u>Ledger Amount</u>
Sales Tax Allocation	General Fund	\$ 2,097.33
Homestead Exemption Reimburse.	General Fund	\$ 585.74
Gasoline Taxes	General Fund	\$ 356.50
Nuclear Plant	General Fund	\$ 974.51
General Municipal Aid	General Fund	\$ 103.56
Fire Protection	General Fund	\$ 1,466.14
Modernization	General Fund	\$26,313.48
ARPA	General Fund	<u>\$22,986.52</u>
TOTAL		\$54,883.78

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

The sample consisted of the following:

Number of Sample items	8
Total Dollar Value of Sample	\$7,015.62

With regard to the items selected for testing, one invoice could not be located and one statement was provided.

- 6. Fines and forfeitures were not collected.

7. The Municipal Compliance Questionnaire was not completed by the Municipality.

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 Alligator, Mississippi, for the year ended September 30, 2022.


Ella B. Johnson, Public Accountant

August 22, 2023

Johnson's Accounting Service
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Governing Body
Town of Alligator, Mississippi

We have compiled the Statement of Cash Receipts and Disbursements (Governmental & Business Type Activities) as of and for the Fiscal Year Ended September 30, 2022.

A handwritten signature in blue ink, appearing to read 'Ella B. Johnson', is written over a horizontal line.

Ella B. Johnson, Public Accountant

August 22, 2023

TOWN OF ALLIGATOR, MISSISSIPPI
FINANCIAL STATEMENT OF CASH RECEIPTS and DISBURSEMENTS
GOVERNMENTAL & BUSINESS-TYPE ACTIVITIES
AS OF AND FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>	
	<u>General Fund</u>	<u>Total</u>	<u>Water & Sewer Fund</u>	<u>Total</u>
RECEIPTS				
Advalorem Taxes	9,571	9,571		
Franchise Taxes	1,625	1,625		
Privilege Tax License/Permits	877	877		
State Shared Revenues:				
Homestead Exempt. Reimburse.	586	586		
General Sales Tax	2,097	2,097		
Municipal Aid	104	104		
Motor Vehicle Fuel Taxes	357	357		
Grand Gulf	975	975		
Other Aid Modernization	26,313	26,313		
Other Aid ARPA	22,987	22,987		
Fire Protection	1,466	1,466		
Other Revenue	4,042	4,042		
Water & Sewer			40,630	40,630
TOTAL RECEIPTS	71,000	71,000	40,630	40,630
DISBURSEMENTS				
General Government:				
Salaries & Employee Benefits	6,095	6,095		
Supplies	6,606	6,606		
Other Services & Charges	20,315	20,315		
Debt Service -Interest	967	967		
Public Sfety Fire Dept.	717	717		
Public Works-Maintenance of Streets:		-		
Contract Services	15,662	15,662		
Public Works - Sanitation:				
Garbage Disposal	1,728	1,728	4,056	4,056
Enterprise - Water & Sewer				
Salaries & Employee Benefits			8,865	8,865
Supplies			2,750	2,750
Water operator			6,000	6,000
Utility Services			2,268	2,268
Other Services Charges			16,371	16,371
Infrastructure Improvements	22,987	22,987		
Total Disbursements	75,077	75,077	40,310	40,310

TOWN OF ALLIGATOR, MISSISSIPPI
FINANCIAL STATEMENT OF CASH RECEIPTS and DISBURSEMENTS
GOVERNMENTAL & BUSINESS-TYPE ACTIVITIES
AS OF AND FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

Excess of Receipts Over (Under)				
Disbursements	<u>(4,077)</u>	<u>(4,077)</u>	<u>320</u>	<u>320</u>
OTHER CASH SOURCES (USES)				
CD Settlement	(11,397)	-11397	-	-
Total Other Cash Sources (Uses)	<u>(11,397)</u>	<u>-11397</u>	<u>320</u>	<u>320</u>
Excess of Receipts Over (Under)				
Disbursements	<u>(15,474)</u>	<u>(15,474)</u>	<u>320</u>	<u>320</u>
Cash Basis Fund Balance				
Beginning of Year - Checking Accounts	24,323	24,323	2,781	2,781
Certificate of Deposit	31,057	31,057	-	-
Cash Basis Fund Balance - End of Yr.	<u>39,906</u>	<u>39,906</u>	<u>3,101</u>	<u>3,101</u>
Cash Basis Assets - End of Year:				
Cash and Cash Equivalents	20,246	20,246	3101	3101
Restricted Cash	19,660	19,660	-	-
Total Cash Basis Assets	<u>39,906</u>	<u>39,906</u>	<u>3101</u>	<u>3101</u>
Restricted	19,660	19,660	-	-
Unassigned	<u>20,246</u>	<u>20,246</u>	<u>3,101</u>	<u>3,101</u>
Total Cash Basis Fund Balances	<u>39,906</u>	<u>39,906</u>	<u>3,101</u>	<u>3,101</u>

**Town of Alligator, Mississippi
Schedule of Investments – All Funds
September 30, 2022**

OWNERSHIP

**TYPE OF
INVESTMENT**

**INVESTMENT
COST VALUE**

General Fund

Certificate of Deposit

\$ 19,660.58

TOTAL

\$ 19,660.58

TOWN OF ALLIGATOR , MISSISSIPPI
SCHEDULE OF LONG-TERM DEBT
For the Fiscal Year Ending September 30, 2022

DEFINITION AND PURPOSE

	Balance Outstanding <u>October 1, 2021</u>	<u>Transactions During Fiscal Year</u> Issued	<u>Redeemed</u>	Balance Outstanding <u>September 30, 2022</u>
General Obligation Bonds	-	-	-	-
Revenue Bonds	-	-	-	-
TOTAL	\$ -	-	-	\$ -

Town of Alligator, MS
Schedule of Surety Bonds for Town Officials
AS OF AND FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

Name	Bond Expires	Position	Company	Amount
Tommie T. Brown	June 12, 2023	Mayor	Western Surety	\$50,000.00
Carl L. Riley	August 5, 2023	Alderman	RLI Surety	\$50,000.00
Ricardo Butler	July 6, 2023	Alderman	RLI Surety	\$50,000.00
Robert Fava, III	August 23, 2023	Alderman	RLI Surety	\$50,000.00
Glenda C. Ross	July 9, 2023	Town Clerk	RLI Surety	\$50,000.00

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**REPORT ON COMPLIANCE WITH STATE
LAWS AND REGULATIONS**

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

We have compiled the accompanying Statement of Cash Receipts and Disbursements, Governmental and Business-Type Activities, Schedule of Investment, and Schedule of Surety Bonds for Municipal Officials of the Town of Alligator, Mississippi, for the year ended September 30, 2022, 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 accounting principles generally accepted in the United States of America.

We have performed procedures to test compliance with certain state laws and regulations as described by the Municipal Compliance Questionnaire that is prescribed by the Office of the State Auditor of Mississippi. 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 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 Investment, and Schedule of Surety Bonds for Municipal Officials, of the Town of Alligator, Mississippi, for the year ended September 30, 2022, disclosed no material instances of non-compliance with state laws and regulations.

This report is intended solely for the information and use of management, Town of Aldermen and the Office of the State Auditor and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.



Ella B. Johnson, Public Accountant
Madison, Mississippi
August 22, 2023

