

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 OSYKA, MISSISSIPPI

Accountants' Financial Report

Year Ended September 30, 2022

TOWN OF OSYKA, MISSISSIPPI

Table of Contents

	<u>Page</u>
INDEPENDENT ACCOUNTANTS' REPORT ON AGREED-UPON PROCEDURES	4
ACCOUNTANTS' COMPILATION REPORT	9
COMBINED STATEMENT OF CASH RECEIPTS AND CASH DISBURSEMENTS-ALL FUNDS	11
NOTES TO THE FINANCIAL STATEMENTS	13
SCHEDULE OF INVESTMENTS-ALL FUNDS	18
SCHEDULE OF LONG-TERM DEBT	19
SCHEDULE OF SURETY BONDS FOR TOWN OFFICIALS	21
INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE WITH STATE LAWS AND REGULATIONS	22

TOWN OF OSYKA, MISSISSIPPI
INDEPENDENT ACCOUNTANTS' REPORT ON
AGREED-UPON PROCEDURES
Year Ended September 30, 2022



**INDEPENDENT ACCOUNTANTS' REPORT ON
AGREED-UPON PROCEDURES**

The Mayor and Board of Alderpersons
Town of Osyka, Mississippi

We have applied certain agreed-upon procedures, as described below, to the accounting records of the Town of Osyka, Mississippi, as of September 30, 2022, and for the year then ended, as required by the Office of the State Auditor, under 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 Osyka, 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 bank to balances in the respective general ledger accounts and obtained confirmation of the related balances from the bank:

Bank	Fund	Balance Per General Ledger
First Bank	General Fund	\$ 74,922
First Bank	General Fund-Fire Protection	291
First Bank	General Fund-Police Fines and Assessments	3,347
First Bank	Clearing Fund	2,060
	Total General Fund	<u>\$ 80,620</u>
First Bank	Grant Fund	<u>\$ 101,042</u>
First Bank	Water & Sewer Fund	\$ 8,722
First Bank	Water & Sewer Fund	28,525
	Total Water & Sewer Fund	<u>\$ 37,247</u>



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).

Bank	Fund	Balance Per General Ledger
First Bank	General Fund-CD #3258	\$ 990
First Bank	Water & Sewer-CD #8210	2,072
First Bank	Water & Sewer-CD #8946	6,313
First Bank	Water & Sewer-CD #7435	1,997
First Bank	Water & Sewer-CD #7437	4,999
	Total Certificates of Deposit	<u>\$ 16,371</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 to 27-39-323, Miss. Code Ann. (1972).

The distribution of taxes to funds was found to be in accordance with prescribed tax levies.

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

4. We obtained a statement of payments made by the Department of Finance and Administration to the municipality. Payments indicated were traced to deposits in the respective bank accounts and recorded in the general ledger without exception.

Payments traced were as follows:

<u>Payment Purpose</u>	<u>Receiving Fund</u>	<u>Amount</u>
Fire Protection	General Fund	\$ 2,525
Gasoline Tax	General Fund	1,161
Homestead Exemption		
Reimbursement	General Fund	7,487
Sales Tax Allocation	General Fund	58,794
General Municipal Aid	General Fund	219
Grand Gulf Settlement	General Fund	4,371
Infrastructure Modernization	General Fund	34,768
	Total General Fund	<u>\$ 109,325</u>
Community Development		
Block Grant	Water Fund	\$ 264,286
	Total Water Fund	<u>\$ 264,286</u>
American Rescue Plan	Grant Fund	\$ 50,521
	Total Grant Fund	<u>\$ 50,521</u>

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

The sample consisted of the following:

Number of Sample Items: 25

Total Dollar Value of Sample: \$307,689

We found the municipality's purchasing procedures to be in agreement with the requirements of the above-mentioned sections.

6. We selected a sample of collections of fines and forfeitures to verify that the municipal court clerk had settled daily with the municipal clerk. We also selected a sample of state-imposed court assessments collected to determine that the municipal clerk had settled monthly with the Department of Finance and Administration.

We found the municipality to not be in agreement with the requirements of the above-mentioned sections.

7. We have read the Municipal Compliance Questionnaire completed by the Municipality. 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 Osyka, Mississippi, for the year ended September 30, 2022.

This report is intended solely for the use of Town of Osyka and the Office of the State Auditor, the State of Mississippi and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is not intended to be and should not be used by anyone other than those specified parties.

A handwritten signature in black ink that reads "Grantham Poole PLLC". The signature is written in a cursive, flowing style.

GranthamPoole PLLC
Hattiesburg, Mississippi
August 31, 2023

ACCOUNTANTS' COMPILATION REPORT



GranthamPoole
Certified Public Accountants

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ACCOUNTANTS' COMPILATION REPORT

The Mayor and Board of Alderpersons
Town of Osyka, Mississippi

Management is responsible for the accompanying financial statements of the Town of Osyka, Mississippi, which comprise the Statements of Cash Receipts and Cash Disbursements-All Funds-Cash Basis for the years ended September 30, 2022 and September 30, 2021, the related notes to the financial statements in accordance with 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 financial statements 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 assurance on these financial statements.

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. 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.

GranthamPoole PLLC
Hattiesburg, Mississippi
August 31, 2023

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TOWN OF OSYKA, MISSISSIPPI
Statements of Financial Position
Years Ended September 30, 2022 and 2021

TOWN OF OSYKA, MISSISSIPPI
Combined Statement of Cash Receipts and Cash Disbursements-All Funds
Years Ended September 30, 2022 and 2021

Exhibit 1

	Governmental	Business-Type		Totals	
	Activities	Activities		(Memorandum Only)	
	General Fund	Water Fund	Grant Fund	2022	2021
REVENUE RECEIPTS					
Property Taxes	\$ 102,397	\$ -	\$ -	\$ 102,397	\$ 104,487
Licenses and Permits	445	-	-	445	725
Franchise and In-Lieu Tax	13,171	-	-	13,171	14,133
Capital Improvement	8,359	-	-	8,359	-
Intergovernmental Revenues:					
General Municipal Aid from State	219	-	-	219	219
State Shared Revenues:					
Grand Gulf	4,371	-	-	4,371	4,315
Sales Tax	58,794	-	-	58,794	61,195
Infrastructure Modernization	34,769	-	-	34,769	30,664
Homestead Exemption					
Reimbursement	7,487	-	-	7,487	8,036
Gasoline Tax	1,162	-	-	1,162	1,320
Rail Car Taxes	2,196	-	-	2,196	-
Charges for Services:					
Water/Sewer Utility	-	166,177	-	166,177	170,205
Garbage	34,633	-	-	34,633	33,497
Fines and Forfeitures	15,854	-	-	15,854	18,974
TOTAL REVENUE RECEIPTS	\$ 283,857	\$ 166,177	\$ -	\$ 450,034	\$ 447,770
OTHER RECEIPTS					
Grant Income	\$ -	\$ -	\$ 314,807	\$ 314,807	\$ 96,046
Rent	4,800	-	-	4,800	4,800
Interest	82	180	-	262	195
Meter Deposits	-	1,110	-	1,110	2,100
Miscellaneous	3,693	568	-	4,261	2,009
Proceeds from Debt	25,000			25,000	
Transfer In	-	-	-	-	12,963
TOTAL OTHER RECEIPTS	33,575	1,858	314,807	350,240	118,113
TOTAL RECEIPTS	317,432	168,035	314,807	800,274	565,883
CASH BALANCE-					
BEGINNING OF YEAR	70,273	72,413	50,521	193,207	87,673
TOTAL AMOUNT					
TO ACCOUNT FOR	\$ 387,705	\$ 240,448	\$ 365,328	\$ 993,481	\$ 653,556

The accompanying notes are an integral part of these financial statements.

TOWN OF OSYKA, MISSISSIPPI
Combined Statement of Cash Receipts and Cash Disbursements-All Funds
Years Ended September 30, 2022 and 2021

Page 2

Exhibit 1

	Governmental		Business-Type		Totals
	Activities		Activities		(Memorandum Only)
	General Fund	Water Fund	Grant Fund	2022	2021
<u>CASH DISBURSEMENTS</u>					
Capital Outlay	\$ -	\$ 5,877	\$ -	\$ 5,877	\$ 5,877
Garbage WMI	33,308	-	-	33,308	29,601
Gas and Oil	5,256	2,726	-	7,982	8,579
Grant Expense	-	-	264,286	264,286	37,425
Insurance	14,421	16,694	-	31,115	6,328
Legal and Professional	2,160	17,831	-	19,991	11,184
Library Expense	7,200	-	-	7,200	7,200
Other Services and Repairs	25,910	19,044	-	44,954	42,694
Payroll Taxes	8,683	6,434	-	15,117	14,364
Prisoner Housing	7,986	-	-	7,986	5,398
Repairs-Streets and Lights	39,176	-	-	39,176	4,344
Retirement	18,455	13,696	-	32,151	30,677
Salaries	106,064	78,715	-	184,779	176,301
Supplies	12,237	9,015	-	21,252	22,432
Transfers	-	-	-	-	12,963
Travel Expense	-	1,012	-	1,012	1,051
Utilities and Telephone	25,239	16,670	-	41,909	43,931
TOTAL DISBURSEMENTS	306,095	187,714	264,286	758,095	460,349
CASH BALANCE-END OF YEAR	81,610	52,734	101,042	235,386	193,207
TOTAL AMOUNT					
TO ACCOUNT FOR	\$ 387,705	\$ 240,448	\$ 365,328	\$ 993,481	\$ 653,556

The accompanying notes are an integral part of these financial statements.

TOWN OF OSYKA, MISSISSIPPI
Notes to Financial Statements
Year Ended September 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Town of Osyka operates under a Mayor/Alderman form of government subject to the legal budgetary and audit requirements of the Mississippi State Department of Audit for municipalities with a population of 3,000 or less.

A. Reporting Entity.

The Cash Receipts and Cash Disbursements of the Town consist of all funds of the Town.

B. Fund Accounting.

The accounts of the Town are organized on the basis of funds, each of which is considered a separate accounting entity.

C. Basis of Accounting.

The financials are prepared on a cash receipts and disbursements basis, as prescribed by the 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.

Leases

The Governmental Accounting Standards Board (GASB) issued Statement No. 87, *Leases* (GASB 87), to establish a single leasing model for accounting and reporting purposes. This guidance is intended to enhance the accountability, consistency and comparability of lease activities reported by governments. GASB 87 was implemented during fiscal year 2022. However, there were no qualifying leases for the year ended September 30, 2022.

Changes in Accounting Standards

GASB 87, *Leases*, was implemented during fiscal year 2022. The objective of this statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. It established a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. This guidance is intended to enhance the accountability, consistency and comparability of lease activities reported by governments.

NOTE 2 - REPORT CLASSIFICATION

Receipts and disbursements were classified according to requirements for small towns in the State of Mississippi as prescribed by the State Department of Audit.

NOTE 3 - COLLATERAL FOR DEPOSITS

The collateral for public entities' deposits in financial institutions is now held 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 Town'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 should be liquidated by the State Treasurer to replace the public deposits not covered by the Federal Deposit Insurance Corporation.

TOWN OF OSYKA, MISSISSIPPI
Notes to Financial Statements
Year Ended September 30, 2022

NOTE 4 - ENCUMBRANCE ACCOUNTING

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to serve that portion of the applicable appropriation, is not used by the Town of Osyka.

NOTE 5 - LONG-TERM DEBT

Governmental Activities:

Description	Original Issue	Interest Rate	Outstanding 10/01/21	Additions	Reductions	Outstanding 9/30/22	Current Maturity
2021 Dodge Charger	\$ 24,751	2.78%	\$ 24,751	\$ -	\$ (4,679)	\$ 20,072	\$ 4,811
Road Improvements	25,000	4.00%	-	25,000	(3,001)	21,999	7,973
Total Governmental Activities	<u>\$ 49,751</u>		<u>\$ 24,751</u>	<u>\$ 25,000</u>	<u>\$ (7,680)</u>	<u>\$ 42,071</u>	<u>\$ 12,784</u>

Business-Type Activities:

Description	Original Issue	Interest Rate	Balance Outstanding 10/01/21	Additions	Reductions	Balance Outstanding 9/30/22	Current Maturity
2018 Ford F-150	\$ 26,269	4.50%	\$ 16,890	\$ -	\$ (5,224)	11,666	5,463
Total Business-Type Activities	<u>\$ 26,269</u>		<u>\$ 16,890</u>	<u>\$ -</u>	<u>\$ (5,224)</u>	<u>\$ 11,666</u>	<u>\$ 5,463</u>

The following is a schedule by years of the total capital lease payments due as of September 30, 2022:

Year	Governmental Activities		Business-Type Activities	
	Principal	Interest	Principal	Interest
2023	\$ 12,784	\$ 1,242	\$ 5,463	\$ 413
2024	13,248	778	5,715	162
2025	10,810	310	488	2
2026	5,229	79	-	-
	<u>\$ 42,071</u>	<u>\$ 2,409</u>	<u>\$ 11,666</u>	<u>\$ 577</u>

TOWN OF OSYKA, MISSISSIPPI
Notes to Financial Statements
Year Ended September 30, 2022

NOTE 6 - COMPENSATED ABSENCES

The Town of Osyka, Mississippi, does not compensate employees for unused vacation or sick leave.

NOTE 7 - TAX REVENUE

Property taxes on real property, personal property, mobile homes and automobiles are collected by Pike County and remitted to Osyka monthly. The Department of Finance and Administration directly deposits the funds due the municipality each month as required.

NOTE 8 - DEFINED BENEFIT PENSION PLAN

Plan Description: The Town of Osyka, Mississippi 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, at 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% of their annual covered salary and the Town of Osyka is required to contribute at an actuarial determined rate. In 2022, the employer contribution rate remained at 17.40% of covered salaries.

The contribution of PERS members is established and may be amended only by the State of Mississippi Legislature. The Town of Osyka, Mississippi contributions to PERS for the year ended September 30, 2022 were \$32,152, which equaled the required contributions for the year.

NOTE 9 - COMMITMENTS AND CONTINGENCIES

The Town is exposed to various risks of loss related to torts; theft of damage to and destruction of assets; errors and omissions; and natural disasters for which the Town of Osyka carries commercial insurance.

Grant monies received and disbursed by the Town of Osyka, Mississippi are for specific purposes and are subject to audit and review by the grantor agencies. Such audits may result in requests for reimbursement due to disallowed expenditures. Based upon prior experience, the Town does not believe that such disallowances, if any, would have a material effect on the financial position of the Town.

TOWN OF OSYKA, MISSISSIPPI
Notes to Financial Statements
Year Ended September 30, 2022

NOTE 10 - SUBSEQUENT EVENTS

Events that occur after the Statement of Financial Position report date but before the financial statements are available to be issued must be evaluated for recognition or disclosure. The effects of subsequent events that provide evidence about conditions that existed at the Statements of Financial Position date are recognized in the accompanying financial statements. Subsequent events which provide evidence about conditions that existed after the Statement of Financial Position date require disclosure in the accompanying notes. Management of the Town of Osyka, Mississippi evaluated the activity of the Town through August 31, 2023, which is the financial statement issuance date, and determined that the following subsequent events require disclosure in the notes to the financial statements.

On November 3, 2022, the Board approved purchase of Radio Read Meters from a local company with ARPA funds.

On February 2, 2023, the Board approved CDBG Project for Wastewater Treatment System in amount of \$505,635.

On February 2, 2023, the Board approved invoice from a local engineer in amount of \$56,175 for a design on a local project.

SUPPLEMENTARY INFORMATION

TOWN OF OSYKA, MISSISSIPPI
Schedule of Investments-All Funds
September 30, 2022

	<u>Interest Rate</u>	<u>Acquisition Date</u>	<u>Maturity Date</u>	<u>Investment Cost/Value</u>
General Revenue				
General Fund - Certificate of Deposit	0.22%		2/10/2023	\$ 990
TOTAL GENERAL FUND				<u>990</u>
Water and Sewer Fund				
Enterprise Fund - Certificate of Deposit	1.25%		8/18/2024	2,072
Enterprise Fund - Certificate of Deposit	0.35%		11/8/2023	6,313
Enterprise Fund - Certificate of Deposit	0.15%		2/19/2023	1,997
Enterprise Fund - Certificate of Deposit	0.50%		2/28/2023	4,999
TOTAL ENTERPRISE FUND				<u>15,381</u>
TOTAL INVESTMENTS-ALL FUNDS				<u>\$ 16,371</u>

The accompanying notes are an integral part of these financial statements.

TOWN OF OSYKA, MISSISSIPPI
Schedule of Long-Term Debt
Fiscal Year Ended September 30, 2022

	Balance Outstanding October 1, 2021	Transactions during Fiscal Year Issued	Transactions during Fiscal Year Redeemed	Balance Outstanding September 30, 2022
DEFINITION AND PURPOSE				
<u>Long-Term Debt:</u>				
Governmental Activities:				
Capital Lease - 2021 Dodge Charger	\$ 24,751	\$ -	\$ (4,679)	\$ 20,072
Road Improvements	-	25,000	(3,001)	21,999
Business-Type Activities:				
Capital Lease - 2018 Ford F-150	<u>16,890</u>	<u>-</u>	<u>(5,224)</u>	<u>11,666</u>
 Total Long-Term Debt	 <u><u>\$ 41,641</u></u>	 <u><u>\$ 25,000</u></u>	 <u><u>\$ (12,904)</u></u>	 <u><u>\$ 53,737</u></u>

The accompanying notes are an integral part of these financial statements.

OTHER INFORMATION

TOWN OF OSYKA, MISSISSIPPI
Schedule of Surety Bonds for Town Officials
Year Ended September 30, 2022

Name	Position	Company	Bond
Allen Applewhite	Mayor	MS Municipal	\$ 50,000
Earl J. Alleman II	Aldersperson	MS Municipal	25,000
Carey Christian	Aldersperson	MS Municipal	25,000
Jimmy R. Phelps	Aldersperson	MS Municipal	25,000
James K. Morris, Jr.	Aldersperson	MS Municipal	25,000
Janice E. Williams	Aldersperson	MS Municipal	25,000
Robert Mullins	Police Chief	Travelers	50,000
Felder Smith, Sr.	Patrolman	Travelers	25,000
Dixie Smith	Deputy City Clerk	Travelers	50,000
Cheryl Bonvillian	City Clerk	Travelers	50,000



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INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE WITH STATE LAWS AND REGULATIONS

Honorable Mayor, Members of the Board
of Aldermen, and City Clerk
Town of Osyka, Mississippi

We have compiled the accompanying financial statements of the Town of Osyka, Mississippi, which comprise the Statements of Cash Receipts and Cash Disbursements-All Funds-Cash Basis for the years ended September 30, 2022 and September 30, 2021, and the related notes to the financial statements in accordance with 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 financial statements 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 assurance on these financial statements.

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 the scope than an audit, the objective of which is the expression of an opinion on the Town of Osyka, Mississippi'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 financial statements disclosed no instances of non-compliance with state laws and regulations.

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

GranthamPoole PLLC
Hattiesburg, Mississippi
August 31, 2023