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 ENTERPRISE, MISSISSIPPI

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES AND ACCOUNTANTS' COMPILATION REPORT

For the Fiscal Year Ended September 30, 2023

TOWN OF ENTERPRISE, MISSISSIPPI

TABLE OF CONTENTS

	Page
Independent Accountants' Report on Applying Agreed-Upon Procedures	1-3
Accountants' Compilation Report	4
Combined Statement of Cash Receipts and Disbursements - Governmental and Business-type Activities	5
Supplementary Information	
Schedule of Surety Bonds for Municipal Officials	7
Schedule of Investments - All Funds	8
Schedule of Long-term Debt	9
Solid Waste Management Services Schedule	10
Accountants' Report on Compliance with State Laws and Regulations	11

Stephen D. Myrick C.P.A., L.L.C.

103 North Archusa Avenue P.O. Box 540 Quitman, MS 39355 Telephone and Fax: (601)776-4547 E-Mail: stephen@stephenmyrickcpa.com

Member American Institute of Certified Public Accountants Member Mississippi Society of Certified Public Accountants

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Honorable Mayor and Members of the Board of Aldermen Town of Enterprise, Mississippi

We have performed the procedures enumerated below on cash, ad valorem taxes, state receipts, disbursements, court assessments and the municipal compliance questionnaire of the Town of Enterprise Mississippi as of September 30, 2023, and for the year then ended. The Town of Enterprise, Mississippi's management is responsible for cash, ad valorem taxes, state receipts, disbursements, court assessments and the municipal compliance questionnaire.

The Town of Enterprise, Mississippi has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of compliance with requirements of the Office of the State Auditor under the provisions of Section 21-35-31, Miss. Code Ann. (1972). This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and the associated findings are as follows:

1. We obtained cash reconciliations prepared by the municipal clerk and performed procedures to determine that the following bank balances reconcile to the respective general ledger accounts and confirmed the related bank balances with the bank:

		Balance per
Bank	Fund	General Ledger
Great Southern National Bank	General Fund	\$521,994
Great Southern National Bank	Modernization Use Tax Fund	\$ 30,783
Great Southern National Bank	American Rescue Plan Fund	\$ 57,909
Great Southern National Bank	Water & Sewer Fund	\$402,718

Cash reconciliations prepared by the municipal clerk for the above bank accounts reconcile to the respective general ledger accounts.

- 2. 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 Section 27-39-320 to 27-39-323, Miss. Code Ann. (1972).

The levies were found to be properly approved by the board of alderman.

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

Ad valorem tax collections were found to have not exceeded the limitations of Sections 27-39-320 to 27-39-323, Miss. Code Ann. (1972).

3. We obtained a statement of payments from the Department of Finance and Administration for the municipality and traced payments to deposit in the respective bank accounts and posting in the general ledger. Payments are as follows:

		Ba	lance per
Payment Purpose	Receiving Fund	General Ledge	
Sales Tax Allocation	General Fund	\$	85,389
Liquor Tax	General Fund		450
Gasoline Taxes	General Fund		1,519
Homestead Exemption	General Fund		11,961
Municipal Aid	General Fund		248
Justice Assistance Grant	General Fund		3,929
Modernization Use Tax	Modernization Use Tax Fund		49,461
Total		\$	152,957

All payments were found to be deposited into the respective bank accounts and posted in the general ledger.

4. 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), as applicable.

The sample consisted of the following:

Number of Sample Items:	25
Total Dollar Value of Sample:	\$97,886.05

We found that the municipality's purchasing procedures as it related to the sampled purchases to be in compliance with purchasing requirements set forth in Title 31, Chapter 7, Miss. Code Ann. (1972).

5. 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 that the municipality appears to have settled monthly as required by state statute.

6. We have read the Municipal Compliance Questionnaire completed by the municipality and performed a survey to test its compliance with state requirements.

Our completed survey indicated no instances of noncompliance with state requirements.

We also examined surety bonds and determined all officials were appropriately bonded for the fiscal year.

We were engaged by the Town of Enterprise, Mississippi to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the AICPA. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on cash, ad valorem taxes, state receipts, disbursements, court assessments and the municipal compliance questionnaire. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Town of Enterprise, Mississippi and to meet our other ethical responsibilities in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

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

D Mind CPA LLC Stop

Stephen D. Myrick, C.P.A., L.L.C. Quitman, Mississippi May 20, 2024

Stephen D. Myrick C.P.A., L.L.C.

103 North Archusa Avenue P.O. Box 540 Quitman, MS 39355 Telephone and Fax: (601)776-4547 E-Mail: stephen@stephenmyrickcpa.com

Member American Institute of Certified Public Accountants Member Mississippi Society of Certified Public Accountants

ACCOUNTANTS' COMPILATION REPORT

Honorable Mayor and Members of the Board of Aldermen Town of Enterprise, Mississippi

Management is responsible for the accompanying combined statement of cash receipts and disbursements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Enterprise, Mississippi as of and for the year ended September 30, 2023, 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 combined statement of cash receipts and disbursements 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 the financial statement.

The combined statement of cash receipts and disbursements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information is 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 financial statements prepared in accordance with the cash basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Town's receipts and disbursements. Accordingly, the financial statement is not designed for those who are not informed about such matters.

The supplementary information contained on pages 7 through 9 is presented for purposes of additional analysis and is not a required part of the financial statement. 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.

D Mind CPA LLC

Stephen D. Myrick, C.P.A., L.L.C. Quitman, Mississippi May 20, 2024

TOWN OF ENTERPRISE, MISSISSIPPI COMBINED STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS GOVERNMENTAL AND BUSINESS-TYPE ACTIVITIES FOR THE YEAR ENDED SEPTEMBER 30, 2023

Major Funds Major Funds Ceneral Property Taxes S 201,439 S - S - S 201,439 S - S - S 201,439 S - S - S - S 201,439 S - S - S - S - S - S - S - S - S - S -		Governmental Activities					Business-type Activities			
Recipts Modernation American Water and Foud Total Water and Sovie Fund Total Taxes: General Property Taxes 5 201,439 \$										
General Use Tax Recur Pland Food Food <th></th> <th></th> <th></th> <th>0</th> <th></th> <th></th> <th></th> <th></th> <th>major Fund</th> <th></th>				0					major Fund	
Receips Taxes: S 201,439 S S 201,439 S S 201,439 S S S 201,439 S S S 201,439 S <th></th> <th></th> <th></th> <th>Use Tay</th> <th></th> <th>Rescue Plan</th> <th></th> <th>Fotal</th> <th></th> <th>Total</th>				Use Tay		Rescue Plan		Fotal		Total
Taxe: S 201,439 S S 201,439 S S 201,439 S S S Common Strength Charges - Utilities S S 201,439 S <t< th=""><th>Receipts</th><th></th><th>1 und</th><th>1 unu</th><th>_</th><th>1 und</th><th></th><th>Iotui</th><th>Sewer I und</th><th>Total</th></t<>	Receipts		1 und	1 unu	_	1 und		Iotui	Sewer I und	Total
Licenses and Permits: Privileg Licenses Privileg Licenses Privileg Licenses Privileg Licenses Privileg Licenses Product Receipts: Justic Assistance Grant 3,929 - 28,239 - 3 State-Instruct Receipts: Municipal Aid 248 - 248 - 4 Sales Tax 8,5389 - 45,549 - 5 Liquor Tax 459 - 459 - 5 Liquor Tax 1,519 - 1,519 - 5 Honseted Exemption 11,961 - 11,961 - 5 State Instruct Receipts: Other County Ad Valorem 35,925 - 35,925 - 5 Lical-shared Receipts: Water - 49,461 - 49,461 - 6 Cound-shared Receipts: Water Struct S	-									
Licenses and Permits: Privileg Licenses Privileg Licenses Privileg Licenses Privileg Licenses Privileg Licenses Product Receipts: Justic Assistance Grant 3,929 - 28,239 - 3 State-Instruct Receipts: Municipal Aid 248 - 248 - 4 Sales Tax 8,5389 - 45,549 - 5 Liquor Tax 459 - 459 - 5 Liquor Tax 1,519 - 1,519 - 5 Honseted Exemption 11,961 - 11,961 - 5 State Instruct Receipts: Other County Ad Valorem 35,925 - 35,925 - 5 Lical-shared Receipts: Water - 49,461 - 49,461 - 6 Cound-shared Receipts: Water Struct S	General Property Taxes	\$	201.439	\$	-	\$ -	\$	201.439	\$ -	\$-
Franchise Charges - Utilities 28,239 - 28,239 - - Intergovermental Receipts: - 3,929 - 3,929 - - Municipal Aid 248 - 248 - - - State-shared Receipts: - 450 -			- ,					. ,		
Intergovernmental Receipts: 3.929 3.929 - 3.929 - - Municipal Aid 248 - 248 - <td>Privilege Licenses</td> <td></td> <td>871</td> <td></td> <td>-</td> <td>-</td> <td></td> <td>871</td> <td>-</td> <td>-</td>	Privilege Licenses		871		-	-		871	-	-
Federal Receipts: 3,929 - 3,929 - Municipal Aid 248 - 248 - Sales Tax 85,389 - 453 - Liquor Tax 450 - 450 - Homestead Exemption 11,961 - 11,961 - Homestead Exemption 11,964 - 11,964 - Local-shared Receipts: - 49,461 - 49,461 - Other County Ad Valorem 35,925 - 35,925 - - Other County Ad Valorem 35,925 - - 148,744 148,744 Local-shared Receipts: - - - 148,744 148,744 Water - - - - 148,744 148,744 Swere - - - - 20,008 20,008 Interest Earnings 17,862 348 531 18,741 3,843 3,434 Donations-Fire 7,639 - - - 20,008 20,008 I	Franchise Charges - Utilities		28,239		-	-		28,239	-	-
Justice Assistance Grant 3,929 - 3,929 - - State-shared Receipts: Municipal Aid 248 - 248 - Sales Tax 85,389 - 450 - Gasoline Tax 1,519 - 1,519 - Homested Exemption 11,961 - 11,961 - Moderization Use Tax - 49,461 - - Coal-shared Receipts: - 49,461 - - Other County Ad Valorem 35,925 - - 55,925 - Fines and Forfeitures 8,078 - - 66,411 66,411 Garbage - - - - 66,411 66,411 Other - - - - 22,008 - - Diations-Fire 7,639 - - - - - 22,008 - - Miscellaneous 149 - - - - - - - - - - - - <td></td>										
State-shared Receipts: Municipal Aid 248 - 248 - Sales Tax 853,389 - 853,389 - Liquor Tax 450 - 450 - Homestead Exemption 11,961 - 11,961 - Homestead Exemption 11,961 - 11,961 - Coade-hardt Recepts - 49,461 - - Local-shardt Recepts - 49,461 - - Other County Ad Valorem 35,925 - 35,925 - - Charges for Services: -										
Municipal Add 248 - 248 - - Sales Tax 85,389 - 450 - - Gasoline Tax 1,519 - 1,519 - - Homested Exemption 11,961 - - - - Moderization Use Tax 8,776 - 8,776 - - Local-shared Receipts: - 49,461 49,461 - - Local-shared Receipts: - 49,461 -			3,929		-	-		3,929	-	-
Sales Tax 85,389 - - 85,389 - - Liquor Tax 450 - 450 - - Gasoline Tax 1,519 - - - Homstad Exemption 11,961 - 11,961 - Local-share Rebate 8,776 - 8,776 - Modernization Use Tax - 49,461 - 49,461 Local-shared Recipts: - 49,461 - - Other County Ad Valorem 35,925 - 35,925 - Other County Ad Valorem 35,925 - - - Mater - - - 148,744 148,744 Sever - - - - 66,411 66,411 Garbage - - - - 2,008 2,008 Interest Earnings 17,862 348 531 18,741 3,843 3,843 Dotations-Fire 7,639 - 141,926 - - Total Receipts 412,474 49,809 531 462,814 270,047 277,047 Disbursements - - - 98,975 - - -<										
Liquor Tax 450 - 450 - Gasoline Tax 1,519 - 1,519 - - Homestead Exemption 11,961 - 1,1961 - - State Insurace Rebate 8,776 - 49,461 49,461 - Coal-shared Receipts: - 49,461 49,461 - - Other County Ad Valorem 35,925 - 35,925 - - Fires and Forfeitures 8,078 - 8,078 - - Water - - - 148,744 148,744 148,744 Sever - - - 143,744 148,744 148,744 Garbage - - - 20,008 22,008 22,008 22,008 22,008 22,008 22,008 22,008 22,008 22,008 149 - - - 149 - - 149 - - 149 - - 14			248		-	-		248	-	-
Gasoline Tax 1,519 - 1,519 - - 1,519 - </td <td></td> <td></td> <td>85,389</td> <td></td> <td>-</td> <td>-</td> <td></td> <td>85,389</td> <td>-</td> <td>-</td>			85,389		-	-		85,389	-	-
Homestead Exemption 11361 - 11361 - - 11361 -	-		450		-	-			-	-
State Insurace Rohate 8,776 - - 8,776 - - Modemization Use Tax - 49,461 - 49,461 - - Local-shared Roceipts: 0ther County Ad Valorem 35,925 - - 8,078 - <t< td=""><td></td><td></td><td>1,519</td><td></td><td>-</td><td>-</td><td></td><td></td><td>-</td><td>-</td></t<>			1,519		-	-			-	-
Modernization Use Tax - 49,461 - - Local-shared Receipts: 35,925 - - 35,925 - Charges for Services: 8,078 - - - - Water - - - - - - Garbage - - - - 66,411 66,411 Other - - - - 66,411 66,411 Other - - - - 66,411 66,411 Other - - - - 22,008 22,008 Interest Earnings 17,862 348 531 18,741 3,843 3,843 Domations-Fire 7,639 - - 7,639 -					-	-			-	-
Local-shared Receipts: 0.000 0.000 Other County Ad Valorem 35.925 - 35.925 - - Charges for Services: 8,078 - 8,078 - - Water - - - 148,744 148,744 166,411 Garbage - - - 36,041 36,041 Other - - - 36,041 36,041 Other - - - 22,008 22,008 Interest Earnings 17,862 348 531 18,741 3,843 Donations-Fire 7,639 - - - - - 22,008 22,008 Interest Earnings 17,862 348 531 18,741 3,843 3,843 Donations-Fire 7,639 - - 149 - - 149 - - 149 - - - - - - - - - - - - - - - - - - -			8,776		-	-		8,776	-	-
Other County Ad Valorem 35,925 - - 35,925 - - Fines and Forfeitures 8,078 - - 8,078 - - Charges for Services: Water - - - 66,411 66,411 66,411 Garbage - - - 66,411 66,411 66,411 Other - - - - 66,411 66,411 Other - - - - 22,008 22,008 Interest Earnings 17,862 348 531 18,741 3,843 3,843 Dotations-Fire 7,639 - - 7,639 - - Miscellaneous 149 - 1449 -			-	49,46	51	-		49,461	-	-
Fines and Forfeitures 8,078 - 8,078 - - Water - - - 148,744 148,744 Sewer - - - - 66,411 66,411 Garbage - - - 66,411 66,411 Other - - - 66,411 66,411 Other - - - 66,411 66,411 Other - - - 22,008 22,008 Interest Earnings 17,862 348 531 18,741 3,843 3,843 Donations-Fire 7,639 - - 149 -										
Charges for Services: 1000 148,744 148,744 Water - - 148,744 148,744 Sewer - - - 66,411 66,411 Garbage - - - 66,411 66,411 Other - - - - 66,411 36,041 Interest Earnings 17,862 348 531 18,744 3,843 3,843 Donations-Fire 7,639 - - - 22,008 2,008 Interest Earnings 17,862 348 531 18,744 3,843 3,843 Donations-Fire 7,639 - - 149 - - Total Receipts 412,474 49,809 531 462,814 277,047 277,047 Disbursements 6eneral Government (Executive & Financial) 141,926 - 141,926 - - Public Safety: - 16,174 - 16,174 - - - Public Safety: - 14,000 - 14,000 - - - Culture and Recreation: - 18,247 - - - - Library - <td>-</td> <td></td> <td></td> <td></td> <td>-</td> <td>-</td> <td></td> <td></td> <td>-</td> <td>-</td>	-				-	-			-	-
Water - - - 148,744 148,744 Sewer - - - 66,411 66,411 Garbage - - - 36,041 <			8,078		-	-		8,078	-	-
Sewer - - - - 66441 66411 Garbage - - - - 36,041 36,041 Other - - - - 22,008 22,008 Interest Earnings 17,862 348 531 18,741 3,843 Donations-Fire 7,639 - - - - Miscellaneous 149 - - - - Total Receipts 412,474 49,809 531 462,814 277,047 277,047 Disbursements - 141,926 - 141,926 - - - Public Safety: Police 98,975 - 98,975 -										
Garbage - - - - 36,041 36,041 Other - - - - 22,008 22,008 Interest Earnings 17,862 348 531 18,741 3,843 3,843 Donations-Fire 7,639 - - 7,639 - - Total Receipts 412,474 49,809 531 462,814 277,047 277,047 Disbursements - - - - - - - - Public Safety: - 149 -			-		-	-		-	,	
Other - - - 22,008 22,008 Interest Earnings 17,862 348 531 18,741 3,843 3,843 Donations-Fire 7,639 - 7,639 - - - Miscellaneous 149 - 149 -			-		-	-		-	,	· · ·
Interest Earnings 17,862 348 531 18,741 3,843 Donations-Fire 7,639 - 7,639 - - Miscellaneous 149 - 149 - - - Disbursements General Government (Executive & Financial) 141,926 -	-		-		-	-		-	,	
Donations-Fire 7,639 - 7,639 - - Miscellaneous 149 - - 149 - - Total Receipts 412,474 49,809 531 462,814 277,047 277,047 Disbursements General Government (Executive & Financial) 141,926 - - 141,926 - - Public Safety: Police 98,975 - 98,975 - - - - Fire 16,174 - - 16,174 - <td< td=""><td></td><td></td><td>-</td><td></td><td>-</td><td>-</td><td></td><td>-</td><td></td><td></td></td<>			-		-	-		-		
Miscellaneous 149 149 149 149 Total Receipts 412,474 49,809 531 462,814 277,047 277,047 Disbursements General Government (Executive & Financial) 141,926 - 141,926 - - Public Safety: Police 98,975 - 98,975 - <td< td=""><td></td><td></td><td></td><td>34</td><td>8</td><td>531</td><td></td><td></td><td>3,843</td><td>3,843</td></td<>				34	8	531			3,843	3,843
Total Receipts 412,474 49,809 531 462,814 277,047 277,047 Disbursements General Government (Executive & Financial) 141,926 - - 141,926 - - Public Safety: Police 98,975 - 98,975 - - Fire 16,174 - 16,174 - - - Library 112,188 108,638 - 220,826 - - Culture and Recreation: Library 14,000 - - 18,247 - - Enterprises: Water and Sewer Utility - - - 190,455<					-	-			-	-
Disbursements General Government (Executive & Financial) Public Safety: Police Pixe Police Fire Highways and Streets Culture and Recreation: Library Senior Citizens Center Enterprises: Water and Sewer Utility - - Total Disbursements Over Disbursements Other Financing Sources (Uses) Transfers In Transfers In Total Other Financing Sources (Uses) Excess (Deficiency) of Receipts and Other Financing Over Disbursements and Other Financing (Uses) Excess (Deficiency) of Receipts and Other Financing (Uses) 45,447 Ciss,829 531 (12,851) 52,109 52,109 531 (12,851) 52,109 531 (12,851) 52,109 531 (12,851) 52,109 531 (12,851) 52,109				40.00	-	-			-	-
General Government (Executive & Financial) 141,926 - - 141,926 - - Public Safety: 98,975 - 98,975 - - - Fire 16,174 - 16,174 - - - - Highways and Streets 112,188 108,638 - 220,826 - - Culture and Recreation: 112,188 108,638 - 220,826 - - Library 14,000 - - 14,000 - - - Senior Citizens Center 18,247 - 18,247 - <th>i otal Receipts</th> <th></th> <th>412,474</th> <th>49,80</th> <th>19</th> <th>551</th> <th></th> <th>462,814</th> <th>277,047</th> <th>277,047</th>	i otal Receipts		412,474	49,80	19	551		462,814	277,047	277,047
General Government (Executive & Financial) 141,926 - - 141,926 - - Public Safety: 98,975 - 98,975 - - - Fire 16,174 - 16,174 - - - - Highways and Streets 112,188 108,638 - 220,826 - - Culture and Recreation: 112,188 108,638 - 220,826 - - Library 14,000 - - 14,000 - - - Senior Citizens Center 18,247 - 18,247 - <td>Disbursements</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	Disbursements									
Public Safety: Police 98,975 - 98,975 - - Fire 16,174 - 16,174 - - - Highways and Streets 112,188 108,638 - 220,826 - - Culture and Recreation: 112,188 108,638 - 210,826 - - Library 14,000 - - 18,247 - </td <td></td> <td></td> <td>1/1 026</td> <td></td> <td>_</td> <td>_</td> <td></td> <td>1/1 026</td> <td>_</td> <td>_</td>			1/1 026		_	_		1/1 026	_	_
Police 98,975 - - 98,975 -			141,920		-	_		141,920	_	_
Fire 16,174 - - 16,174 - - Highways and Streets 112,188 108,638 - 220,826 - - Culture and Recreation: 112,188 108,638 - 220,826 - - Library 14,000 - - 14,000 - - - Senior Citizens Center 18,247 - - 18,247 -			98 975		_	-		98 975	-	-
Highways and Streets 112,188 108,638 - 220,826 - - Culture and Recreation: 14,000 - - 14,000 - - Senior Citizens Center 18,247 - - 18,247 - - Enterprises: Water and Sewer Utility - - - 190,455 190,455 Total Disbursements 401,510 108,638 - 510,148 190,455 190,455 Over Disbursements 10,964 (58,829) 531 (47,334) 86,592 86,592 Other Financing Sources (Uses) - <td< td=""><td></td><td></td><td></td><td></td><td>-</td><td>-</td><td></td><td></td><td>-</td><td>-</td></td<>					-	-			-	-
Culture and Recreation: Library 14,000 -	Highways and Streets			108.63	88	-			-	-
Library 14,000 - - 14,000 -			112,100	100,00				,00		
Senior Citizens Center 18,247 - - 18,247 -			14.000		-	-		14.000	-	-
Enterprises: - - - - - - 190,455 190,455 190,455 Total Disbursements 401,510 108,638 - 510,148 190,455 190,455 Excess (Deficiency) of Receipts 401,510 108,638 - 510,148 190,455 190,455 Over Disbursements 10,964 (58,829) 531 (47,334) 86,592 86,592 Other Financing Sources (Uses) 34,483 - - - (34,483) (34,483) Total Other Financing Sources (Uses) 34,483 - - 34,483 (34,483) (34,483) Excess (Deficiency) of Receipts and Other Financing 34,483 - - 34,483 (34,483) Over Disbursements and Other Financing (Uses) 45,447 (58,829) 531 (12,851) 52,109 52,109 Cash Basis Fund Balance - Beginning of Year 1,152,385 89,612 57,378 1,299,375 350,609 350,609	Senior Citizens Center				-	-			-	-
Total Disbursements 401,510 108,638 - 510,148 190,455 190,455 Excess (Deficiency) of Receipts Over Disbursements 10,964 (58,829) 531 (47,334) 86,592 86,592 Other Financing Sources (Uses) Transfers In Transfers Out 34,483 -	Enterprises:		,					<i>,</i>		
Total Disbursements 401,510 108,638 - 510,148 190,455 190,455 Excess (Deficiency) of Receipts Over Disbursements 10,964 (58,829) 531 (47,334) 86,592 86,592 Other Financing Sources (Uses) Transfers In Transfers Out 34,483 - - 34,483 - - Total Other Financing Sources (Uses) 34,483 - - 34,483 (34,483) (34,483) Total Other Financing Sources (Uses) 34,483 - - 34,483 (34,483) (34,483) Excess (Deficiency) of Receipts and Other Financing Over Disbursements and Other Financing (Uses) 45,447 (58,829) 531 (12,851) 52,109 52,109 Cash Basis Fund Balance - Beginning of Year 1,152,385 89,612 57,378 1,299,375 350,609 350,609	Water and Sewer Utility		-		-	-		-	190,455	190,455
Excess (Deficiency) of Receipts Over Disbursements 10,964 (58,829) 531 (47,334) 86,592 86,592 Other Financing Sources (Uses) Transfers In Transfers Out 34,483 - - 34,483 - - Total Other Financing Sources (Uses) 34,483 - - (34,483) (34,483) Excess (Deficiency) of Receipts and Other Financing Over Disbursements and Other Financing (Uses) 45,447 (58,829) 531 (12,851) 52,109 52,109 Cash Basis Fund Balance - Beginning of Year 1,152,385 89,612 57,378 1,299,375 350,609 350,609	Total Disbursements		401,510	108,63	8	-		510,148	190,455	
Other Financing Sources (Uses) 34,483 - 34,483 - - 34,483 - <td< td=""><td>Excess (Deficiency) of Receipts</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>·</td></td<>	Excess (Deficiency) of Receipts									·
Transfers In 34,483 - - 34,483 - - Transfers Out - - 34,483 (34,483) (34,483) (34,483) Total Other Financing Sources (Uses) 34,483 - - 34,483 (34,483) (34,483) Excess (Deficiency) of Receipts and Other Financing 0ver Disbursements and Other Financing (Uses) 45,447 (58,829) 531 (12,851) 52,109 52,109 Cash Basis Fund Balance - Beginning of Year 1,152,385 89,612 57,378 1,299,375 350,609 350,609			10,964	(58,82	29)	531		(47,334)	86,592	86,592
Transfers Out - - (34,483) (34,483) Total Other Financing Sources (Uses) 34,483 - - 34,483 (34,483) Excess (Deficiency) of Receipts and Other Financing 0ver Disbursements and Other Financing (Uses) 45,447 (58,829) 531 (12,851) 52,109 52,109 Cash Basis Fund Balance - Beginning of Year 1,152,385 89,612 57,378 1,299,375 350,609 350,609										
Total Other Financing Sources (Uses) 34,483 - - 34,483 (34,483) (34,483) Excess (Deficiency) of Receipts and Other Financing Over Disbursements and Other Financing (Uses) 45,447 (58,829) 531 (12,851) 52,109 52,109 Cash Basis Fund Balance - Beginning of Year 1,152,385 89,612 57,378 1,299,375 350,609 350,609			34,483		-	-		34,483	-	-
Excess (Deficiency) of Receipts and Other Financing Over Disbursements and Other Financing (Uses) 45,447 (58,829) 531 (12,851) 52,109 52,109 Cash Basis Fund Balance - Beginning of Year 1,152,385 89,612 57,378 1,299,375 350,609 350,609					-			-		
Over Disbursements and Other Financing (Uses) 45,447 (58,829) 531 (12,851) 52,109 52,109 Cash Basis Fund Balance - Beginning of Year 1,152,385 89,612 57,378 1,299,375 350,609 350,609	Total Other Financing Sources (Uses)		34,483		-			34,483	(34,483)	(34,483)
Cash Basis Fund Balance - Beginning of Year 1,152,385 89,612 57,378 1,299,375 350,609 350,609	Excess (Deficiency) of Receipts and Other Financing							_		_
Cash Basis Fund Balance - Beginning of Year 1,152,385 89,612 57,378 1,299,375 350,609 350,609	Over Disbursements and Other Financing (Uses)		45,447	(58,82	29)	531		(12,851)	52,109	52,109
		1					1			
			,102,000	07,01			1			
Cash Basis Fund Balance - End of Year \$ 1,197,832 \$ 30,783 \$ 57,909 \$ 1,286,524 \$ 402,718 \$ \$402,718	Cash Basis Fund Balance - End of Year	¢ 1	107 822	\$ 20.79	2	\$ 57,909	¢ 1	286 524	\$ 102.719	\$402 718
$\frac{\psi^{-1,1/1,0,0,2}}{\psi^{-1,1/1,0,0,2}} = \frac{\psi^{-1,1/1,0,0,2}}{\psi^{-1,2,0,0,0,2}} = \frac{\psi^{-1,1/1,0,0,0,0}}{\psi^{-1,2,0,0,0,0,0}} = \frac{\psi^{-1,1/1,0,0,0,0}}{\psi^{-1,2,0,0,0,0,0}} = \frac{\psi^{-1,1/1,0,0,0,0}}{\psi^{-1,2,0,0,0,0,0,0}} = \frac{\psi^{-1,1/1,0,0,0,0}}{\psi^{-1,2,0,0,0,0,0,0,0}} = \frac{\psi^{-1,1/1,0,0,0,0}}{\psi^{-1,1/1,0,0,0,0,0,0,0}} = \frac{\psi^{-1,1/1,0,0,0,0,0,0}}{\psi^{-1,1/1,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,$		φ I	,177,052	φ 30,76	, ,	ψ 51,909	ψΙ	200,327	ψ τ02,/10	ψτυ2,/10

SUPPLEMENTARY INFORMATION

TOWN OF ENTERPRISE, MISSISSIPPI SCHEDULE OF SURETY BONDS FOR MUNICIPAL OFFICIALS SEPTEMBER 30, 2023

Name	Position	Company	Bond	
Tony Chancelor/ Michael W. Gunn	Mayor	MS Municipal Bond Program	\$ 25,000	
Emily Chancelor	Aldermen	MS Municipal Bond Program	25,000	
Talmadge Rhodes Gray	Aldermen	MS Municipal Bond Program	25,000	
Benjamin Webb Moore	Aldermen	MS Municipal Bond Program	25,000	
Darrel Phillips	Aldermen	MS Municipal Bond Program	25,000	
Heath Kasselman	Aldermen	MS Municipal Bond Program	25,000	
Ruth Combest	City Clerk	Travelers	50,000	
Bradley McNeese	Chief of Police	Travelers	50,000	
Randy Freeman	Water Superintendent	Travelers	50,000	
Bobby Joe McNeill	Assistant Water Superintendent	Travelers	50,000	
Tenika Milsap	Assistant Water Clerk	Travelers	50,000	

TOWN OF ENTERPRISE, MISSISSIPPI SCHEDULE OF INVESTMENTS - ALL FUNDS SEPTEMBER 30, 2023

Ownership	Type of Investment	Interest Rate	Acquisition Date	Maturity Date	Investment Cost/Value
General Fund	Certificate of Deposit	0.15%	2/12/2019	2/12/2025	\$ 104,424
General Fund	Certificate of Deposit	3.46%	2/12/2019	2/12/2025	519,226
General Fund	Certificate of Deposit	0.10%	2/12/2019	8/8/2024	52,188
				Total Investments	\$ 675,838

TOWN OF ENTERPRISE, MISSISSIPPI SCHEDULE OF LONG-TERM DEBT FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

	Balance			Balance
	Outstanding	Transactions Du	uring Fiscal Year	Outstanding
Definition and Purpose	10/1/2022	Issued	Redeemed	9/30/2023

The Town of Enterprise, Mississippi had no debt for the year ended September 30, 2023.

See accountants' compilation report.

TOWN OF ENTERPRISE, MISSISSIPPI SOLID WASTE MANAGEMENT SERVICES SCHEDULE FULL COST ACCOUNTING SUMMARY OF COSTS REPORT FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

Revenue:		
Garbage Fees	\$ 34,483	
Total Revenue		34,483
Expenses:		
Wages	11,817	
Supplies	1,575	
Contractual/Other	13,624	27,016
Total Expenses		
Excess (Deficiency) of Revenue		
Over Expenses		\$ 7,467
Number of Users		220
Average Annual Cost Per User		<u>\$ 123</u>

Stephen D. Myrick C.P.A., L.L.C.

103 North Archusa Avenue P.O. Box 540 Quitman, MS 39355 Telephone and Fax: (601)776-4547 E-Mail: stephen@stephenmyrickcpa.com

Member American Institute of Certified Public Accountants Member Mississippi Society of Certified Public Accountants

ACCOUNTANTS' REPORT ON COMPLIANCE WITH STATE LAWS AND REGULATIONS

Honorable Mayor and Members of the Board of Aldermen Town of Enterprise, Mississippi

We have compiled the combined statement of cash receipts and disbursements of the Town of Enterprise, Mississippi, as of and for the year ended September 30, 2023, and performed certain other agreed-upon procedures as required by the Office of the State Auditor of Mississippi and have issued our report dated May 20, 2024.

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. However, providing an opinion on compliance with state laws and regulations was not an objective of our compilation and, accordingly, we do not express such an opinion.

The results of those agreed-upon procedures and our compilation of the statement of cash receipts and disbursements disclosed no material instances of noncompliance with state laws and regulations.

This report is intended for the information of the Town's management and the Office of the State Auditor of Mississippi 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.

D Mind CPA LLC

Stephen D. Myrick, C.P.A., L.L.C. Quitman, Mississippi May 5, 2024