

AMITE COUNTY, MISSISSIPPI

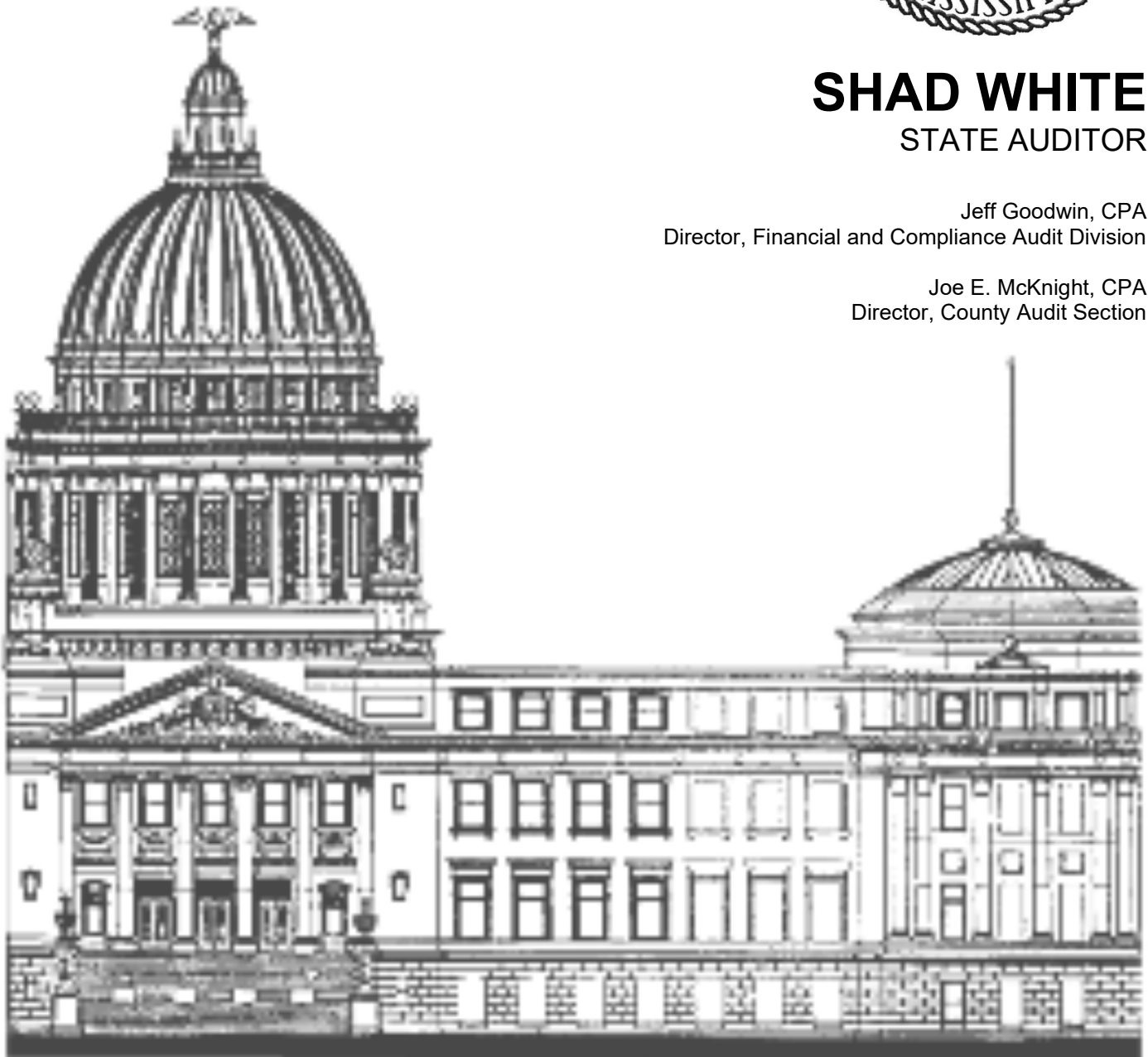
Audited Financial Statements and Special Reports
For the Year Ended September 30, 2023



SHAD WHITE
STATE AUDITOR

Jeff Goodwin, CPA
Director, Financial and Compliance Audit Division

Joe E. McKnight, CPA
Director, County Audit Section



A Report from the County Audit Section

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**STATE OF MISSISSIPPI
OFFICE OF THE STATE AUDITOR**

Shad White
AUDITOR

April 11, 2025

Members of the Board of Supervisors
Amite County, Mississippi

Dear Board Members:

I am pleased to submit to you the 2023 financial and compliance audit report for Amite County. This audit was performed pursuant to *Section 7-7-211(e), Mississippi Code Annotated (1972)*. The audit was performed in accordance with 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.

I appreciate the cooperation and courtesy extended by the officials and employees of Amite County throughout the audit. Thank you for working to move Mississippi forward by serving as a supervisor for Amite County. If I or this office can be of any further assistance, please contact me or Joe McKnight of my staff at (601) 576-2674.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Shad White", is written over a horizontal line.

Shad White

AMITE COUNTY

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AMITE COUNTY

FINANCIAL SECTION

AMITE COUNTY

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**STATE OF MISSISSIPPI
OFFICE OF THE STATE AUDITOR
SHAD WHITE
AUDITOR**

INDEPENDENT AUDITOR'S REPORT

Members of the Board of Supervisors
Amite County, Mississippi

Report on the Audit of the Financial Statements

Opinions

We have audited the cash basis financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Amite County, Mississippi (the County), as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the accompanying 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 Amite County, Mississippi, as of September 30, 2023, 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.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter – Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the cash basis of accounting, as described in Note 1, and for determining that the cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood, that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Amite County, Mississippi's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* 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 and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the basic

financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the Budgetary Comparison Schedules, Schedule of Capital Assets, Schedule of Changes in Long-term Debt, Schedule of Surety Bonds for County Officials and corresponding notes but does not include the basic financial statements and our auditor’s report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated April 11, 2025 on our consideration of Amite County, 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 solely 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 Amite County, 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 Amite County, Mississippi’s internal control over financial reporting and compliance.



JOE E. MCKNIGHT, CPA
Director, County Audit Section

April 11, 2025

AMITE COUNTY

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AMITE COUNTY

FINANCIAL STATEMENTS

AMITE COUNTY

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AMITE COUNTY
Statement of Net Position - Cash Basis
September 30, 2023

Exhibit 1

	Primary Government		Total
	Governmental Activities	Business-type Activities	
ASSETS			
Cash	\$ 8,196,994	499,164	8,696,158
Total Assets	<u>8,196,994</u>	<u>499,164</u>	<u>8,696,158</u>
NET POSITION			
Restricted:			
Expendable:			
General government	249,649		249,649
Public safety	1,317,542		1,317,542
Public works	4,120,697	499,164	4,619,861
Culture and recreation	82,936		82,936
Unemployment compensation	189,054		189,054
Unrestricted	2,237,116		2,237,116
Total Net Position	<u>\$ 8,196,994</u>	<u>499,164</u>	<u>8,696,158</u>

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

AMITE COUNTY
Statement of Activities - Cash Basis
For the Year Ended September 30, 2023

Exhibit 2

Functions/Programs	Program Cash Receipts				Net (Disbursements) Receipts and Changes in Net Position		
	Cash Disbursements	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government Governmental Activities	Business-type Activities	Total
Primary government:							
Governmental activities:							
General government	\$ 2,798,641	190,107	320,036		(2,288,498)		(2,288,498)
Public safety	1,594,875	202,789	112,094		(1,279,992)		(1,279,992)
Public works	7,039,499		3,015,806		(4,023,693)		(4,023,693)
Health and welfare	138,242		9,310		(128,932)		(128,932)
Culture and recreation	99,225				(99,225)		(99,225)
Education	224,458				(224,458)		(224,458)
Conservation of natural resources	70,454				(70,454)		(70,454)
Economic development and assistance	110,656				(110,656)		(110,656)
Debt service:							
Principal	11,210				(11,210)		(11,210)
Interest	1,633				(1,633)		(1,633)
Total Governmental Activities	<u>12,088,893</u>	<u>392,896</u>	<u>3,457,246</u>	<u>0</u>	<u>(8,238,751)</u>	<u>0</u>	<u>(8,238,751)</u>
Business-type activities:							
Solid Waste	1,196,359	762,845	22,487			(411,027)	(411,027)
Total Business-type Activities	<u>1,196,359</u>	<u>762,845</u>	<u>22,487</u>	<u>0</u>		<u>(411,027)</u>	<u>(411,027)</u>
Total Primary Government	<u>\$ 13,285,252</u>	<u>1,155,741</u>	<u>3,479,733</u>	<u>0</u>	<u>(8,238,751)</u>	<u>(411,027)</u>	<u>(8,649,778)</u>
General receipts:							
Property taxes					\$ 4,605,091		4,605,091
Road & bridge privilege taxes					206,036		206,036
Grants and contributions not restricted to specific programs					868,118		868,118
Unrestricted interest income					187,094	10,581	197,675
Miscellaneous					174,826	9,595	184,421
Sale of county property					6,570		6,570
Total General Receipts and Other Cash Sources					<u>6,047,735</u>	<u>20,176</u>	<u>6,067,911</u>
Changes in Net Position					(2,191,016)	(390,851)	(2,581,867)
Net Position - Beginning					10,388,010	890,015	11,278,025
Net Position - Ending					<u>\$ 8,196,994</u>	<u>499,164</u>	<u>8,696,158</u>

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

AMITE COUNTY
Statement of Cash Basis Assets and Fund Balances
Governmental Funds
September 30, 2023

Exhibit 3

	Major Funds					Other Governmental Funds	Total Governmental Funds
	General Fund	District Four Road Fund	District Five Road Fund	American Rescue Plan Act Fund	Bridge, Culverts and Roads Fund		
ASSETS							
Cash	\$ 2,237,116	975,922	482,034	368,536	739,735	3,393,651	8,196,994
Total Assets	\$ <u>2,237,116</u>	<u>975,922</u>	<u>482,034</u>	<u>368,536</u>	<u>739,735</u>	<u>3,393,651</u>	<u>8,196,994</u>
FUND BALANCES							
Restricted for:							
General government	\$					249,649	249,649
Public safety						1,317,542	1,317,542
Public works		975,922	482,034	368,536	739,735	1,554,470	4,120,697
Culture and recreation						82,936	82,936
Unemployment compensation						189,054	189,054
Unassigned	<u>2,237,116</u>						<u>2,237,116</u>
Total Fund Balances	\$ <u>2,237,116</u>	<u>975,922</u>	<u>482,034</u>	<u>368,536</u>	<u>739,735</u>	<u>3,393,651</u>	<u>8,196,994</u>

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

AMITE COUNTY
Statement of Cash Receipts, Disbursements and Changes in Cash Basis Fund Balances -
Governmental Funds
For the Year Ended September 30, 2023

Exhibit 4

	Major Funds					Other Governmental Funds	Total Governmental Funds
	General Fund	District Four Road Fund	District Five Road Fund	American Rescue Plan Act Fund	Bridge, Culverts and Roads Fund		
RECEIPTS							
Property taxes	\$ 3,088,790	325,246	297,990			893,065	4,605,091
Road and bridge privilege taxes		49,449	45,328			111,259	206,036
Licenses, commissions and other receipts	135,625					1,809	137,434
Fines and forfeitures	59,167					6,106	65,273
Intergovernmental receipts	979,740	255,904	228,294		1,469,663	1,391,763	4,325,364
Charges for services	72,390					117,799	190,189
Interest income	66,666	18,318	13,678	34,476		53,956	187,094
Miscellaneous receipts	129,474	517	285			44,550	174,826
Total Receipts	4,531,852	649,434	585,575	34,476	1,469,663	2,620,307	9,891,307
DISBURSEMENTS							
General government	2,692,154					106,487	2,798,641
Public safety	1,395,084					199,791	1,594,875
Public works		884,807	1,235,783	1,960,625		2,958,284	7,039,499
Health and welfare	138,242						138,242
Culture and recreation	99,225						99,225
Education	224,458						224,458
Conservation of natural resources	70,454						70,454
Economic development and assistance	110,656						110,656
Debt service:							
Principal						11,210	11,210
Interest						1,633	1,633
Total Disbursements	4,730,273	884,807	1,235,783	1,960,625	0	3,277,405	12,088,893
Excess (Deficiency) of Receipts over (under) Disbursements	<u>(198,421)</u>	<u>(235,373)</u>	<u>(650,208)</u>	<u>(1,926,149)</u>	<u>1,469,663</u>	<u>(657,098)</u>	<u>(2,197,586)</u>
OTHER CASH SOURCES (USES)							
Sale of county property			6,570				6,570
Transfers in		145,986	145,986			729,086	1,021,058
Transfers out		(51,836)	(62,789)	(21,418)	(729,928)	(155,087)	(1,021,058)
Total Other Cash Sources and Uses	0	94,150	89,767	(21,418)	(729,928)	573,999	6,570
Excess (Deficiency) of Receipts and other Cash Sources over (under) Disbursements and other Cash Uses	<u>(198,421)</u>	<u>(141,223)</u>	<u>(560,441)</u>	<u>(1,947,567)</u>	<u>739,735</u>	<u>(83,099)</u>	<u>(2,191,016)</u>
Cash Basis Fund Balances - Beginning	<u>2,435,537</u>	<u>1,117,145</u>	<u>1,042,475</u>	<u>2,316,103</u>	<u>0</u>	<u>3,476,750</u>	<u>10,388,010</u>
Cash Basis Fund Balances - Ending	\$ 2,237,116	975,922	482,034	368,536	739,735	3,393,651	8,196,994

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

AMITE COUNTY
Statement of Net Position - Cash Basis - Proprietary Fund
September 30, 2023

Exhibit 5

	Business Type Activities- Enterprise Fund
	<u>Solid Waste Services Fund</u>
ASSETS	
Cash	\$ 499,164
Total Assets	<u>499,164</u>
NET POSITION	
Restricted for:	
Public works	499,164
Total Net Position	<u>\$ 499,164</u>

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

AMITE COUNTY

Statement of Cash Receipts, Disbursements and Changes in Net Position - Proprietary Fund
 For the Year Ended September 30, 2023

Exhibit 6

	Business-type Activities - Enterprise Fund
	<u>Solid Waste Services Fund</u>
Operating Receipts	
Charges for services	\$ 762,845
Miscellaneous	9,595
Total Operating Receipts	<u>772,440</u>
Operating Disbursements	
Personal services	550,659
Contractual services	244,687
Materials and supplies	401,013
Total Operating Disbursements	<u>1,196,359</u>
Operating Income (Loss)	<u>(423,919)</u>
Nonoperating Receipts (Disbursements)	
Interest income	10,581
Intergovernmental grants	22,487
Net Nonoperating Receipts (Disbursements)	<u>33,068</u>
Changes in Net Position	(390,851)
Net Position - Beginning	<u>890,015</u>
Net Position - Ending	<u>\$ 499,164</u>

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

AMITE COUNTY
Statement of Fiduciary Net Position - Cash Basis
September 30, 2023

Exhibit 7

	<u>Custodial Funds</u>
ASSETS	
Cash	\$ 38,575
Total Assets	\$ <u>38,575</u>
NET POSITION	
Restricted for:	
Individuals, organizations and other governments	\$ 38,575
Total Net Position	\$ <u>38,575</u>

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

AMITE COUNTY

Exhibit 8

Statement of Changes in Fiduciary Net Position - Cash Basis
For the Year Ended September 30, 2023

	<u>Custodial Funds</u>
CASH ADDITIONS	
Tax collections for other governments	\$ 511,124
Licenses and fees collected for State	82,792
Total Additions	<u>593,916</u>
CASH DEDUCTIONS	
Payments of tax to other governments	510,860
Payments of licenses and fees to State	86,704
Total Deductions	<u>597,564</u>
Net increase (decrease) in fiduciary net position	(3,648)
Net Position - Beginning	<u>42,223</u>
Net Position - Ending	<u><u>\$ 38,575</u></u>

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

AMITE COUNTY

Notes to Financial Statements
For the Year Ended September 30, 2023

(1) Summary of Significant Accounting Policies.

A. Financial Reporting Entity.

Amite County, Mississippi (the County), is a political subdivision of the State of Mississippi. The County is governed by an elected five-member Board of Supervisors. The financial statements of the County are presented on a cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America as established by the Governmental Accounting Standards Board. These accounting principles require Amite County to present these financial statements on the primary government and its component units which have significant operational or financial relationships with the County. There are no outside organizations that should be included as component units of the County's reporting entity.

State law pertaining to county government provides for the independent election of county officials. The following elected and appointed officials are all part of the County legal entity and therefore are reported as part of the primary government financial statements.

- Board of Supervisors
- Chancery Clerk
- Circuit Clerk
- Justice Court Clerk
- Purchase Clerk
- Tax Assessor-Collector
- Sheriff

B. Basis of Presentation.

The County's basic financial statements consist of government-wide statements, including a Statement of Net Position – Cash Basis and a Statement of Activities – Cash Basis, fund financial statements and accompanying note disclosures which provide a detailed level of financial information.

Government-wide Financial Statements:

The Statement of Net Position – Cash Basis and Statement of Activities – Cash Basis display information concerning the County as a whole. The statements include all nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities are generally financed through taxes, intergovernmental receipts and other nonexchange receipts and are reported separately from business-type activities. Business-type activities rely mainly on fees and charges for support.

The Statement of Net Position – Cash Basis presents the financial condition of the governmental activities-and business-type activities of the County at year-end. The Government-wide Statement of Activities – Cash Basis presents a comparison between direct disbursements and program receipts for each function or program of the County's governmental activities and business-type activities. Direct disbursements are those that are specifically associated with a service, program or department and therefore, are clearly identifiable to a particular function. Program receipts include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Taxes and other receipts not classified as program receipts are presented as general receipts of the County, with certain limited exceptions. The comparison of direct disbursements with program receipts identifies the extent to which each business-type activity or governmental function is self-financing or draws from the general receipts of the County.

AMITE COUNTY

Notes to Financial Statements
For the Year Ended September 30, 2023

Fund Financial Statements:

Fund financial statements of the County are organized into funds, each of which is considered to be separate accounting entities. Each fund is accounted for by providing a separate set of self-balancing accounts that constitute its assets, fund balances, receipts and disbursements. Funds are organized into governmental, proprietary and fiduciary. Major individual Governmental Funds and major individual Enterprise Funds are reported as separate columns in the fund financial statements. Nonmajor funds are aggregated and presented in a single column as Other Governmental Funds.

C. Measurement Focus and Basis of Accounting.

The Government-wide, Governmental Funds, Proprietary Funds and Fiduciary Funds financial statements are presented on a cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America (GAAP) as established by the Governmental Accounting Standards Board. This basis of accounting involves the reporting of only cash and cash equivalents and the changes therein resulting from cash inflows (cash receipts) and cash outflows (cash disbursements) reported in the period in which they occurred. This cash basis of accounting differs from GAAP primarily because revenues (cash receipts) are recognized when received in cash rather than when earned and susceptible to accrual, and expenditures or expenses (cash disbursements) are recognized when paid rather than when incurred or subject to accrual.

The County reports the following major Governmental Funds:

General Fund - This fund is used to account for and report all financial resources not accounted for and reported in another fund.

District Four Road Fund - This fund is used to account for monies from specific sources that are restricted for District Four road maintenance.

District Five Road Fund - This fund is used to account for monies from specific sources that are restricted for District Five road maintenance.

American Rescue Plan Act Fund - This fund is used to account for monies received from the American Rescue Plan Act of 2021(ARPA) that are restricted in nature.

Bridge, Culverts and Roads Fund - This fund is used to account for monies from specific sources that are restricted for Bridge, Culvert and Road.

The County reports the following major Enterprise Fund:

Solid Waste Services Fund - This fund is used to account for the County's activities of disposal of solid waste within the County.

Additionally, the County reports the following fund types:

GOVERNMENTAL FUND TYPES

Special Revenue Funds - These funds are used to account for and report the proceeds of specific cash sources that are restricted or committed to disbursement for specified purposes other than debt service or capital projects.

AMITE COUNTY

Notes to Financial Statements
For the Year Ended September 30, 2023

Debt Service Funds - These funds are used to account for and report financial resources that are restricted, committed, or assigned to disbursement for principal and interest.

Capital Projects Funds - These funds are used to account for and report financial resources that are restricted, committed, or assigned to disbursement for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

PROPRIETARY FUND TYPE

Enterprise Funds - These funds are used to account for those operations that are financed and operated in a manner similar to private business enterprises or where the County has decided that periodic determination of receipts collected, disbursements paid and/or net income is necessary for management accountability.

FIDUCIARY FUND TYPE

Custodial Funds - Custodial Funds are used to report fiduciary activities that are not held in a trust or equivalent arrangement that meets specific criteria.

D. Account Classifications.

The account classification used in the financial statements conform to the broad classifications recommended in *Governmental Accounting, Auditing and Financial Reporting* as issued in 2012 by the Government Finance Officers Association.

E. Deposits.

State law authorizes the County to invest in interest bearing time certificates of deposit for periods of fourteen days to one year with depositories and in obligations of the U.S. Treasury, State of Mississippi, or any county, municipality or school district of this state. Further, the County may invest in certain repurchase agreements.

Cash includes cash on hand, demand deposits, all certificates of deposit, and cash equivalents, which are short-term highly liquid investments that are readily convertible to cash (generally three months or less).

F. Equity Classifications.

Government-wide Financial Statements:

Equity is classified as net position and displayed in two components:

Restricted net position - Consists of net position 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 position not meeting the definition of "restricted."

AMITE COUNTY

Notes to Financial Statements For the Year Ended September 30, 2023

Net Position Flow Assumption:

When a disbursement is paid for purposes for which both restricted and unrestricted (committed, assigned or unassigned) resources are available, it is the County's general policy to use restricted resources first. When disbursements are paid for purposes for which unrestricted (committed, assigned and unassigned) resources are available, and amounts in any of these unrestricted classifications could be used, it is the County's general policy to spend committed resources first, followed by assigned amounts, and then unassigned amounts.

Fund Financial Statements:

Fund balances for governmental funds are reported in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

Governmental fund balance is classified as nonspendable, restricted, committed, assigned or unassigned. The following are descriptions of fund classifications used by the County:

Restricted fund balance includes amounts that have constraints placed upon the use of the resources either by an external party or imposed by law through a constitutional provision or enabling legislation.

Unassigned fund balance is the residual classification for the General Fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed or assigned to specific purposes within the General Fund. The General Fund should be the only fund that reports a positive unassigned fund balance amount. In other governmental funds if disbursements paid for specific purposes exceeded the amounts restricted, committed or assigned to those purposes, it may be necessary to report a negative unassigned fund balance.

Fund Balance Flow Assumption:

When a disbursement is paid for purposes for which both restricted and unrestricted (committed, assigned or unassigned) resources are available, it is the County's general policy to use restricted resources first. When disbursements are paid for purposes for which unrestricted (committed, assigned and unassigned) resources are available, and amounts in any of these unrestricted classifications could be used, it is the County's general policy to spend committed resources first, followed by assigned amounts, and then unassigned amounts.

G. Property Tax Receipts.

Numerous statutes exist under which the Board of Supervisors may levy property taxes. The selection of authorities is made based on the objectives and responsibilities of the County. Restrictions associated with property tax levies vary with the statutory authority. The amount of increase in certain property taxes is limited by state law. Generally, this restriction provides that these tax levies shall produce no more than 110% of the amount which resulted from the assessments of the previous year.

The Board of Supervisors, each year at a meeting in September, levies property taxes for the ensuing fiscal year which begins on October 1. Real property taxes become a lien on January 1 of the current year, and personal property taxes become a lien on March 1 of the current year. Taxes on both real and personal property, however, are due on or before February 1 of the next succeeding year. Taxes on motor vehicles and mobile homes become a lien and are due in the month that coincides with the month of original purchase. All property taxes are recognized as receipts when collected.

AMITE COUNTY

Notes to Financial Statements
For the Year Ended September 30, 2023

H. Changes in Accounting Standards.

GASB 96, *Subscription-Based Information Technology Arrangements*, was implemented during the 2023 fiscal year. Prior to the issuance of this statement there was no accounting or financial reporting guidance specifically for SBITAs. The purposes of the standard is to establish uniform accounting and financial reporting requirements for SBITAs, to improve comparability of financial statements among governments that have entered into SBITAs, and to enhance understandability, reliability, relevance, and consistency of information about SBITAs. These financial statements do not reflect SBITAs in accordance with GASB 96 as these financial statements were prepared using the cash basis of accounting.

(2) Deposits.

The carrying amount of the County's total deposits with financial institutions at September 30, 2023, was \$8,734,733, and the bank balance was \$8,692,912. The collateral for public entities' deposits in financial institutions is 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, Mississippi Code of 1972 Annotated*. 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 Deposit Insurance Corporation (FDIC).

Custodial Credit Risk - Deposits. Custodial credit risk is the risk that in the event of the failure of a financial institution, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. The County does not have a formal policy for custodial credit risk. 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 Deposit Insurance Corporation (FDIC). 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 County.

(3) Interfund Transfers.

The following is a summary of interfund transfers at September 30, 2023:

Transfers In/Out:

Transfers In	Transfers Out	Amount
District Four Road Fund	Bridge, Culverts and Roads Fund	\$ 145,986
District Five Road Fund	Bridge, Culverts and Roads Fund	145,986
Other Governmental Funds	District Four Road Fund	51,836
Other Governmental Funds	District Five Road Fund	62,789
Other Governmental Funds	American Rescue Plan Act Fund	21,418
Other Governmental Funds	Bridge, Culverts and Roads Fund	437,956
Other Governmental Funds	Other Governmental Funds	<u>155,087</u>
Total		\$ <u>1,021,058</u>

The principal purpose of interfund transfers was to provide funds for operating expenses. All interfund transfers were routine and consistent with the activities of the fund making the transfer.

AMITE COUNTY

Notes to Financial Statements
For the Year Ended September 30, 2023

(4) Claims and Judgments.

Risk Financing.

The County finances its exposure to risk of loss related to workers' compensation for injuries to its employees through the Mississippi Public Entity Workers' Compensation Trust, a public entity risk pool. The County pays premiums to the pool for its workers' compensation insurance coverage, and the participation agreement provides that the pool will be self-sustaining through member premiums. The retention for the pool is \$1,000,000 for each accident and completely covers statutory limits set by the Workers' Compensation Commission. Risk of loss is remote for claims exceeding the pool's retention liability. However, the pool also has catastrophic reinsurance coverage for statutory limits above the pool's retention, provided by Safety National Casualty Corporation, effective from January 1, 2023, to January 1, 2024. The pool may make an overall supplemental assessment or declare a refund depending on the loss experience of all the entities it insures.

(5) Leases.

As Lessor:

On April 1, 2016, Amite County entered into a non-cancellable lease agreement with Air Cruisers Company LLC for the lease of land and a building owned by the County for any purpose the lessor deems appropriate. The lease stipulated that the lessee would pay approximately \$750 per month in lease payments commencing April 1, 2016 for a term of five (5) years. At the end of the lease term, Air Cruisers Company LLC has chosen to renew their lease for an additional five (5) years.

The County receives income from property it leases under a non-cancellable lease. Total income from such lease was \$9,000 for the year ended September 30, 2023. The future minimum lease payments for these leases are as follows:

<u>Year Ending September 30</u>	<u>Amount</u>
2024	\$ 9,000
2025	9,000
2026	<u>5,250</u>
Total Minimum Payments Required	<u>\$ 23,250</u>

These financial statements do not reflect leases in accordance with GASB 87 as these financial statements were prepared using the cash basis of accounting.

(6) Contingencies.

Federal Grants - The County has received federal grants for specific purposes that are subject to audit by the grantor agencies. Entitlements to these resources are generally conditional upon compliance with the terms and conditions of grant agreements and applicable federal regulations, including the disbursements of resources for allowable purposes. The County may be responsible for any disallowances.

Litigation - The County is party to legal proceedings, many of which occur in the normal course of governmental operations. It is not possible at the present time to estimate ultimate outcome or liability, if any, of the County with respect to the various proceedings. However, the County's legal counsel believes that ultimate liability resulting from these lawsuits will not have a material adverse effect on the financial condition of the County.

AMITE COUNTY

Notes to Financial Statements
For the Year Ended September 30, 2023

(7) Joint Ventures.

The County participates in the following joint ventures:

Amite County is a participant with the Counties of Pike and Walthall in a joint venture, authorized by *Section 39-3-11, Mississippi Code of 1972 Annotated*, to operate the Pike-Amite-Walthall Regional Library System. The joint venture was created to provide library service for the three counties and is governed by five board members. The Counties of Amite and Pike appoint two board members each and Walthall appoints one board member. By contractual agreement, the County's contribution to the joint venture was \$98,925 in fiscal year 2023. Complete financial statements for the Pike-Amite-Walthall Regional Library System can be obtained from 1022 Virginia Avenue, McComb, MS 39648.

Amite County is a participant with Pike County and the City of McComb in a joint venture, authorized by *Section 41-13-15, Mississippi Code of 1972 Annotated*, to operate the Southwest Mississippi Regional Medical Center. The joint venture was created to provide medical services for the residents of the local area and is governed by seven board members. Amite County appoints one board member, while Pike County and the City of McComb appoint two members individually and jointly they appoint two members. The hospital is basically self-supporting. However, the Counties and City have the power to approve or disapprove the hospital's budget and are authorized to levy taxes for the maintenance and operation of the hospital. Complete financial statements for the Southwest Mississippi Regional Medical Center can be obtained from 215 Marion Avenue, McComb, MS 39648.

Amite County is a participant with Wilkinson County in a joint venture, authorized by *Section 41-13-15, Mississippi Code of 1972 Annotated*, to operate the Field Memorial Community Hospital. The joint venture was created to provide medical services for the residents of the local area and is governed by five board members. Amite County appoints two board members, while Wilkinson County appoints three members. The hospital is basically self-supporting. However, the Counties have the power to approve or disapprove the hospital's budget and are authorized to levy taxes for the maintenance and operation of the hospital. Complete financial statements for the Field Memorial Community Hospital can be obtained from 270 West Main Street, Centreville, MS 39631.

(8) Jointly Governed Organizations.

The County participates in the following jointly governed organizations:

Southwest Mississippi Planning and Development District operates in a district composed of the Counties of Adams, Amite, Claiborne, Franklin, Jefferson, Lawrence, Lincoln, Pike, Walthall and Wilkinson. The Amite County Board of Supervisors appoints four of the 40 members of the board of directors. The County contributes a small percentage of the district's total revenue. The County contributed \$30,690 for support of the district in fiscal year 2023.

Southwest Mississippi Mental Health Complex operates in a district composed of the Counties of Adams, Amite, Claiborne, Franklin, Jefferson, Lawrence, Lincoln, Pike, Walthall and Wilkinson. The Amite County Board of Supervisors appoints one of the ten members of the board of commissioners. The County contributed \$19,562 for its support in fiscal year 2023.

Southwest Mississippi Community College operates in a district composed of the Counties of Amite, Pike, Walthall and Wilkinson. The Amite County Board of Supervisors appoints three of the 14 members of the college board of trustees. The County contributed \$510,860 for the operation and maintenance of the college in fiscal year 2023.

AMITE COUNTY

Notes to Financial Statements For the Year Ended September 30, 2023

Southwest Mississippi Partnership Development Corporation operates in a district composed of the Counties of Adams, Amite, Claiborne, Franklin, Jefferson, Lawrence, Lincoln, Pike, Walthall and Wilkinson. The entity is governed by ten members, appointed by each county's lead industrial foundation or chamber of commerce. If no industrial foundation or chamber of commerce is present, the member is appointed by the County's Board of Supervisors. The County made no contributions for its maintenance and support of the Southwest Mississippi Partnership Development Corporation in fiscal year 2023.

Scenic Rivers Development Authority Alliance operates in a District composed of the Counties of Amite, Franklin, Pike and Walthall, as well as the City of McComb, the Board of Wilkinson County Industrial Development Authority, and Pike County Economic Development District. The Amite County Board of Supervisors appoints one of the 16-member board of trustees. The County contributed \$99,952 for its support in fiscal year 2023.

(9) Defined Benefit Pension Plan.

Plan Description. Amite County, 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. Plan provisions and the Board of Trustees' authority to determine contribution rates are established by Miss. Code Ann. Section 25-11-1 et seq., (1972, as amended) 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 1-800-444-PERS.

Funding Policy. At September 30, 2023, PERS members were required to contribute 9% of their annual covered salary, and the County is required to contribute at an actuarially determined rate. The rate at September 30, 2023 was 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 County's contributions (employer share only) to PERS for the years ending September 30, 2023, 2022 and 2021 were \$468,951, \$440,300 and \$437,349, respectively, equal to the required contributions for each year.

These financial statements do not reflect pension liabilities, pension expense, and deferred outflows of resources and deferred inflows of resources in accordance with GASB 67, 68 and 71 as these financial statements were prepared using the cash basis of accounting.

(10) Tax Abatements.

As of September 30, 2023, Amite County provides tax exempt status to one manufacturing company subject to the requirements of GASB Statement No. 77. This manufacturing company is exempt from real property taxes and personal property taxes except for levies involving the school, the mandatory mill and the community college tax levies. These exemptions are authorized under *Sections 27-31-101 and 27-31-105 of the Mississippi Code Annotated (1972)*. These exemptions encourage businesses to locate or expand operations in the County and to create jobs. The amount of taxes abated during the fiscal year 2023 totaled \$477,447.

AMITE COUNTY

SUPPLEMENTARY INFORMATION

AMITE COUNTY

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AMITE COUNTY
Schedule of Expenditures of Federal Awards
For the Year Ended September 30, 2023

Federal Grantor/ Pass-through Grantor/ Program Title or Cluster	Federal Assistance Listing Number	Pass-through Entity Identifying Number	Federal Expenditures
U.S. Department of Agriculture - Forest Service/ Passed-through the Mississippi State Treasurer's Office Forest service schools and roads cluster:			
Schools and roads - grants to states	10.665	Unknown	\$ 243,398
Total Forest service schools and roads cluster			<u>243,398</u>
Total U.S. Department of Agriculture			<u>243,398</u>
U.S. Department of the Treasury			
Coronavirus state and local fiscal recovery funds (Direct Award)*	21.027	N/A	1,986,043
Local assistance and tribal consistency funds (Direct Award)	21.032	N/A	51,762
Total U.S. Department of the Treasury			<u>2,037,805</u>
U.S. Department of Homeland Security			
Passed-through the Mississippi Emergency Management Agency Emergency management performance grants	97.042	EMA-2020-EP-00013	17,886
Total U.S. Department of Homeland Security			<u>17,886</u>
Total Expenditures of Federal Awards			<u>\$ 2,299,089</u>

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note A - Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal award activity of Amite County under programs of the federal government for the year ended September 30, 2023. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Amite County, it is not intended to and does not present the financial position, changes in net position, or cash flows of Amite County.

Note B - Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

Note C - Indirect Cost Rate

Amite County has elected to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

Note D - ALN 10.665 - Schools and roads - grants to states

Of the federal expenditures presented in the Schedule, Amite County provided federal awards totaling \$119,678 to subrecipients during the year ended September 30, 2023.

* Denotes major federal award program

AMITE COUNTY

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AMITE COUNTY

OTHER INFORMATION

AMITE COUNTY

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AMITE COUNTY
 Budgetary Comparison Schedule -
 Budget and Actual (Non-GAAP Basis)
 General Fund
 For the Year Ended September 30, 2023
 UNAUDITED

	Original Budget	Final Budget	Actual (Budgetary Basis)	Variance with Final Budget Positive (Negative)
RECEIPTS				
Property taxes	\$ 3,133,289	3,088,790	3,088,790	
Licenses, commissions and other receipts	125,900	135,625	135,625	
Fines and forfeitures	90,000	59,167	59,167	
Intergovernmental receipts	865,000	979,740	979,740	
Charges for services	80,000	72,390	72,390	
Interest income	6,200	66,666	66,666	
Miscellaneous receipts	74,000	129,474	129,474	
Total Receipts	<u>4,374,389</u>	<u>4,531,852</u>	<u>4,531,852</u>	<u>0</u>
DISBURSEMENTS				
General government	2,695,770	2,692,154	2,692,154	
Public safety	1,415,600	1,395,084	1,395,084	
Health and welfare	227,030	138,242	138,242	
Culture and recreation	99,225	99,225	99,225	
Education		224,458	224,458	
Conservation of natural resources	71,200	70,454	70,454	
Economic development and assistance	110,612	110,656	110,656	
Total Disbursements	<u>4,619,437</u>	<u>4,730,273</u>	<u>4,730,273</u>	<u>0</u>
Excess (Deficiency) of Receipts over (under) Disbursements	<u>(245,048)</u>	<u>(198,421)</u>	<u>(198,421)</u>	<u>0</u>
OTHER CASH SOURCES (USES)				
Other financing sources	250,000			
Other financing uses	(250,000)			
Total Other Cash Sources and Uses	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Receipts and other Cash Sources over (under) Disbursements and other Cash Uses	<u>(245,048)</u>	<u>(198,421)</u>	<u>(198,421)</u>	<u>0</u>
Cash Basis Fund Balances - Beginning	<u>2,416,027</u>	<u>2,435,537</u>	<u>2,435,537</u>	<u>0</u>
Cash Basis Fund Balances - Ending	<u>\$ 2,170,979</u>	<u>2,237,116</u>	<u>2,237,116</u>	<u>0</u>

The accompanying notes to the Other Information are an integral part of this schedule.

AMITE COUNTY
 Budgetary Comparison Schedule -
 Budget and Actual (Non-GAAP Basis)
 District Four Road Fund
 For the Year Ended September 30, 2023
 UNAUDITED

	Original Budget	Final Budget	Actual (Budgetary Basis)	Variance with Final Budget Positive (Negative)
RECEIPTS				
Property taxes	\$ 319,652	325,246	325,246	
Road and bridge privilege taxes	50,000	49,449	49,449	
Intergovernmental receipts	427,600	255,904	255,904	
Interest income	1,500	18,318	18,318	
Miscellaneous receipts		517	517	
Total Receipts	<u>798,752</u>	<u>649,434</u>	<u>649,434</u>	<u>0</u>
DISBURSEMENTS				
Public works	852,600	884,807	884,807	
Total Disbursements	<u>852,600</u>	<u>884,807</u>	<u>884,807</u>	<u>0</u>
Excess (Deficiency) of Receipts over (under) Disbursements	<u>(53,848)</u>	<u>(235,373)</u>	<u>(235,373)</u>	<u>0</u>
OTHER CASH SOURCES (USES)				
Transfers in		145,986	145,986	
Transfers out		(51,836)	(51,836)	
Other financing uses	(125,000)			
Total Other Cash Sources and Uses	<u>(125,000)</u>	<u>94,150</u>	<u>94,150</u>	<u>0</u>
Excess (Deficiency) of Receipts and other Cash Sources over (under) Disbursements and other Cash Uses	<u>(178,848)</u>	<u>(141,223)</u>	<u>(141,223)</u>	
Cash Basis Fund Balances - Beginning	<u>1,013,700</u>	<u>1,117,145</u>	<u>1,117,145</u>	
Cash Basis Fund Balances - Ending	<u>\$ 834,852</u>	<u>975,922</u>	<u>975,922</u>	<u>0</u>

The accompanying notes to the Other Information are an integral part of this schedule.

AMITE COUNTY
 Budgetary Comparison Schedule -
 Budget and Actual (Non-GAAP Basis)
 District Five Road Fund
 For the Year Ended September 30, 2023
 UNAUDITED

	Original Budget	Final Budget	Actual (Budgetary Basis)	Variance with Final Budget Positive (Negative)
RECEIPTS				
Property taxes	\$ 293,014	297,990	297,990	
Road and bridge privilege taxes	43,000	45,328	45,328	
Intergovernmental receipts	421,200	228,294	228,294	
Interest income	1,000	13,678	13,678	
Miscellaneous receipts		285	285	
Total Receipts	<u>758,214</u>	<u>585,575</u>	<u>585,575</u>	<u>0</u>
DISBURSEMENTS				
Public works	<u>889,400</u>	1,235,783	1,235,783	
Total Disbursements	<u>889,400</u>	<u>1,235,783</u>	<u>1,235,783</u>	<u>0</u>
Excess (Deficiency) of Receipts over (under) Disbursements	<u>(131,186)</u>	<u>(650,208)</u>	<u>(650,208)</u>	<u>0</u>
OTHER CASH SOURCES (USES)				
Sale of county property		6,570	6,570	
Transfers in		145,986	145,986	
Transfers out		(62,789)	(62,789)	
Other financing uses	<u>(60,000)</u>			
Total Other Cash Sources and Uses	<u>(60,000)</u>	<u>89,767</u>	<u>89,767</u>	<u>0</u>
Excess (Deficiency) of Receipts and other Cash Sources over (under) Disbursements and other Cash Uses	<u>(191,186)</u>	<u>(560,441)</u>	<u>(560,441)</u>	<u>0</u>
Cash Basis Fund Balances - Beginning	<u>944,200</u>	<u>1,042,475</u>	<u>1,042,475</u>	<u>0</u>
Cash Basis Fund Balances - Ending	<u>\$ 753,014</u>	<u>482,034</u>	<u>482,034</u>	<u>0</u>

The accompanying notes to the Other Information are an integral part of this schedule.

AMITE COUNTY
 Budgetary Comparison Schedule -
 Budget and Actual (Non-GAAP Basis)
 American Rescue Plan Act Fund
 For the Year Ended September 30, 2023
 UNAUDITED

	Original Budget	Final Budget	Actual (Budgetary Basis)	Variance with Final Budget Positive (Negative)
RECEIPTS				
Interest income	\$ 1,000	34,476	34,476	
Total Receipts	<u>1,000</u>	<u>34,476</u>	<u>34,476</u>	<u>0</u>
DISBURSEMENTS				
Public works	1,300,000	1,960,625	1,960,625	
Total Disbursements	<u>1,300,000</u>	<u>1,960,625</u>	<u>1,960,625</u>	<u>0</u>
Excess (Deficiency) of Receipts over (under) Disbursements	<u>(1,299,000)</u>	<u>(1,926,149)</u>	<u>(1,926,149)</u>	<u>0</u>
OTHER CASH SOURCES (USES)				
Transfers out		(21,418)	(21,418)	
Other financing uses	(185,000)			
Total Other Cash Sources and Uses	<u>(185,000)</u>	<u>(21,418)</u>	<u>(21,418)</u>	<u>0</u>
Excess (Deficiency) of Receipts and other Cash Sources over (under) Disbursements and other Cash Uses	<u>(1,484,000)</u>	<u>(1,947,567)</u>	<u>(1,947,567)</u>	<u>0</u>
Cash Basis Fund Balances - Beginning	<u>2,316,100</u>	<u>2,316,103</u>	<u>2,316,103</u>	<u>0</u>
Cash Basis Fund Balances - Ending	<u>\$ 832,100</u>	<u>368,536</u>	<u>368,536</u>	<u>0</u>

The accompanying notes to the Other Information are an integral part of this schedule.

AMITE COUNTY
 Budgetary Comparison Schedule -
 Budget and Actual (Non-GAAP Basis)
 Bridge, Culverts and Roads Fund
 For the Year Ended September 30, 2023
 UNAUDITED

	Original Budget	Final Budget	Actual (Budgetary Basis)	Variance with Final Budget Positive (Negative)
RECEIPTS				
Intergovernmental receipts	\$	1,469,663	1,469,663	
Total Receipts	<u>0</u>	<u>1,469,663</u>	<u>1,469,663</u>	<u>0</u>
DISBURSEMENTS				
Public works				
Total Disbursements	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Receipts over (under) Disbursements	<u>0</u>	<u>1,469,663</u>	<u>1,469,663</u>	<u>0</u>
OTHER CASH SOURCES (USES)				
Transfers out		(729,928)	(729,928)	
Total Other Cash Sources and Uses	<u>0</u>	<u>(729,928)</u>	<u>(729,928)</u>	<u>0</u>
Excess (Deficiency) of Receipts and other Cash Sources over (under) Disbursements and other Cash Uses	0	739,735	739,735	0
Cash Basis Fund Balances - Beginning	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Cash Basis Fund Balances - Ending	<u>\$ 0</u>	<u>739,735</u>	<u>739,735</u>	<u>0</u>

The accompanying notes to the Other Information are an integral part of this schedule.

AMITE COUNTY
Schedule of Capital Assets
For the Year Ended September 30, 2023
UNAUDITED

Governmental activities:

	Balance Oct. 1, 2022	Additions	Deletions	Adjustments *	Balance Sept. 30, 2023
Land	\$ 114,552				114,552
Construction in progress	154,295	986,057		(1,138,027)	2,325
Infrastructure	8,957,077			1,138,027	10,095,104
Buildings	3,149,941				3,149,941
Mobile equipment	6,181,008	433,805	61,722		6,553,091
Furniture and equipment	786,892	149,380	5,117		931,155
Total capital assets	<u>\$ 19,343,765</u>	<u>1,569,242</u>	<u>66,839</u>	<u>0</u>	<u>20,846,168</u>

Business-type activities:

	Balance Oct. 1, 2022	Additions	Deletions	Adjustments	Balance Sept. 30, 2023
Land	\$ 47,838				47,838
Buildings	149,317				149,317
Mobile equipment	1,239,647	183,000			1,422,647
Furniture and equipment	138,145				138,145
Total capital assets	<u>\$ 1,574,947</u>	<u>183,000</u>	<u>0</u>	<u>0</u>	<u>1,757,947</u>

These financial statements do not reflect leases in accordance with GASB 87 and/or SBITAs in accordance with GASB 96 as these financial statements were prepared using the cash basis of accounting.

*Adjustments are to reclassify completed construction in progress to infrastructure.

AMITE COUNTY
 Schedule of Changes in Long-term Debt
 For the Year Ended September 30, 2023
 UNAUDITED

The following is a summary of changes in long-term liabilities and obligations for the year ended September 30, 2023:

<u>Description and Purpose</u>	<u>Issue Date</u>	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>Balance Oct. 1, 2022</u>	<u>Issued</u>	<u>Principal Payments</u>	<u>Balance Sept. 30, 2023</u>
Governmental Activities:							
A. Financed Purchases:							
John Deere backhoe loader	1/12/2021	2/12/2024	2.34%	\$ <u>74,889</u>		<u>11,210</u>	<u>63,679</u>

These financial statements do not reflect leases in accordance with GASB 87 or SBITAs in accordance with GASB 96 as these financial statements were prepared using the cash basis of accounting.

The accompanying notes to the Other Information are an integral part of this schedule.

AMITE COUNTY
Schedule of Surety Bonds for County Officials
For the Year Ended September 30, 2023
UNAUDITED

Name	Position	Company	Bond
Warren Leake	Supervisor District 1	Western Surety Company	\$100,000
Earl Guy McNab	Supervisor District 2	Brierfield Insurance Company	\$100,000
Jackie Whittington	Supervisor District 3	Western Surety Company	\$100,000
Melvin (Butch) Graves	Supervisor District 4	Western Surety Company	\$100,000
Tony Patterson	Supervisor District 5	Brierfield Insurance Company	\$100,000
Jana Causey	Chancery Clerk	Western Surety Company	\$100,000
Danielle Stevenson	Deputy Chancery Clerk	Western Surety Company	\$100,000
McKalyn Carter	Deputy Chancery Clerk	Western Surety Company	\$100,000
Rhonda Ritchey	Deputy Chancery Clerk	Western Surety Company	\$100,000
Cindy Wilkinson	Deputy Chancery Clerk	Western Surety Company	\$100,000
Brittani L. Dixon	Purchase Clerk	Brierfield Insurance Company	\$100,000
Tammy Hollingsworth	Assistant Purchase Clerk	Brierfield Insurance Company	\$50,000
Tammy Hollingsworth	Solid Waste Clerk	Brierfield Insurance Company	\$75,000
Greta Morales	Receiving Clerk	Brierfield Insurance Company	\$75,000
Tammy Hollingsworth	Assistant Receiving Clerk	Brierfield Insurance Company	\$50,000
Jana Causey	Inventory Control Clerk	Western Surety Company	\$75,000
Murry Toney	Constable	Brierfield Insurance Company	\$50,000
Jerry Bates	Constable	Brierfield Insurance Company	\$50,000
Celeste McIntyre	Circuit Clerk	State Farm Fire and Casualty	\$100,000
Tammy Taylor	Deputy Circuit Clerk	Western Surety Company	\$50,000
Julie Deloach	Deputy Circuit Clerk	Brierfield Insurance Company	\$50,000
Tim Wroten	Sheriff	Brierfield Insurance Company	\$100,000
Roger Arnold	Justice Court Judge	Brierfield Insurance Company	\$50,000
Gloria D. Perry	Justice Court Judge	Western Surety Company	\$50,000
Melanie Netterville	Justice Court Clerk	Brierfield Insurance Company	\$50,000
Jessica Cook	Deputy Justice Court Clerk	Western Surety Company	\$50,000
Eunice Blake	Tax Assessor/Collector	Brierfield Insurance Company	\$100,000
Traci Dykes	Deputy Tax Collector	Brierfield Insurance Company	\$50,000
Patricia Robinson	Deputy Tax Collector	Western Surety Company	\$50,000
Pamela McDowell	Deputy Tax Collector	Western Surety Company	\$50,000
Connie Whittington	Deputy Tax Collector	Western Surety Company	\$50,000
Amanda D. Cothorn	Deputy Tax Collector	FCCI	\$50,000

AMITE COUNTY

Notes to the Other Information
For the Year Ended September 30, 2023
UNAUDITED

(1) Budgetary Comparison Information.

A. Budgetary Information.

Statutory requirements dictate how and when the County's budget is to be prepared. Generally, in the month of August, prior to the ensuing fiscal year beginning each October 1, the Board of Supervisors of the County, using historical and anticipated fiscal data and proposed budgets submitted by the Sheriff and the Tax Assessor-Collector for his or her respective department, prepares an original budget for each of the Governmental Funds for said fiscal year. The completed budget for the fiscal year includes for each fund every source of receipt, each general item of disbursement, and the unencumbered cash and investment balances. When during the fiscal year it appears to the Board of Supervisors that budgetary estimates will not be met, it may make revisions to the budget.

The County's budget is prepared principally 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 presents the original legally adopted budget, the final legally adopted budget, actual amounts on a budgetary basis and variances between the final budget and the actual amounts. The schedule is presented for the General Fund and each major Special Revenue Fund.

C. Unbudgeted Funds.

The following fund was not budgeted for the year ended September 30, 2023:

Special Revenue Fund:
Bridge, Culverts and Roads Fund

The unbudgeted fund is in violation of state law. However, the County has no obligation associated with the violation.

(2) Long-term Debt Information:

A. Legal Debt Margin - The amount of debt, excluding specific exempted debt that can be incurred by the County is limited by state statute. Total outstanding debt during a year can be no greater than 15% of assessed value of the taxable property within the County, according to the then last completed assessment for taxation. However, the limitation is increased to 20% whenever a county issues bonds to repair or replace washed out or collapsed bridges on the public roads of the county. As of September 30, 2023, the amount of outstanding debt was equal to 0 percent of the latest property assessments.

AMITE COUNTY

Notes to the Other Information
For the Year Ended September 30, 2023
UNAUDITED

B. Subsequent Events.

Subsequent to September 30, 2023, the County issued the following debt obligation:

<u>Issue Date</u>	<u>Interest Rate</u>	<u>Issue Amount</u>	<u>Type of Financing</u>	<u>Source of Financing</u>
03/06/2024	5.75%	\$ 141,995	Financed purchase	Ad valorem taxes
03/26/2025	5.03%	205,000	Financed purchase	Ad valorem taxes

AMITE COUNTY

SPECIAL REPORTS

AMITE COUNTY

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STATE OF MISSISSIPPI
OFFICE OF THE STATE AUDITOR
SHAD WHITE
AUDITOR

**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**

Members of the Board of Supervisors
Amite County, Mississippi

We have audited, in accordance with 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 (*Government Auditing Standards*), the cash basis financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Amite County, Mississippi (the County), as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated April 11, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Amite County, Mississippi's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Amite County, Mississippi's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify a certain deficiency in internal control, described in the accompanying Schedule of Findings and Questioned Costs as item 2023-001 that we consider to be a material weakness.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Amite County, Mississippi's financial statements are free from 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 financial statements. 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*.

We noted certain matters that we reported to the management of Amite County, Mississippi, in the Limited Internal Control and Compliance Review Management Report dated April 11, 2025, included within this document.

Amite County's Response to Finding

Government Auditing Standards requires the auditor to perform limited procedures on Amite County, Mississippi's response to the finding identified in our audit and described in the accompanying Auditee's Corrective Action Plan. Amite County, Mississippi's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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 entity'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 entity'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.



JOE E. MCKNIGHT, CPA
Director, County Audit Section

April 11, 2025



**STATE OF MISSISSIPPI
OFFICE OF THE STATE AUDITOR
SHAD WHITE
AUDITOR**

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON
INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY UNIFORM GUIDANCE**

Members of the Board of Supervisors
Amite County, Mississippi

Report on Compliance for the Major Federal Program

Opinion on the Major Federal Program

We have audited Amite County, Mississippi's compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on Amite County, Mississippi's major federal program for the year ended September 30, 2023. Amite County, Mississippi's major federal program is identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, Amite County, Mississippi complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major federal programs for the year ended September 30, 2023.

Basis for Opinion on the Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Amite County, Mississippi and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for the major federal program. Our audit does not provide a legal determination of Amite County, Mississippi's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to Amite County, Mississippi's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Amite County, Mississippi's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Amite County, Mississippi's compliance with the requirements of the major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Amite County Mississippi's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Amite County, Mississippi's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Amite County, Mississippi's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose. However, this report is a matter of public record and its distribution is not limited.



JOE E. MCKNIGHT CPA
Director, County Audit Section

April 11, 2025

AMITE COUNTY

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STATE OF MISSISSIPPI
OFFICE OF THE STATE AUDITOR
SHAD WHITE
AUDITOR

**INDEPENDENT ACCOUNTANT'S REPORT ON CENTRAL PURCHASING SYSTEM, INVENTORY CONTROL
SYSTEM AND PURCHASE CLERK SCHEDULES**
(AS REQUIRED BY SECTION 31-7-115, MISSISSIPPI CODE OF 1972 ANNOTATED)

Members of the Board of Supervisors
Amite County, Mississippi

We have examined Amite County, Mississippi's (the County) compliance with establishing and maintaining a central purchasing system and inventory control system in accordance with *Sections 31-7-101 through 31-7-127, Mississippi Code of 1972 Annotated* and compliance with the purchasing requirements in accordance with the bid requirements of *Section 31-7-13, Mississippi Code of 1972 Annotated* during the year ended September 30, 2023. The Board of Supervisors of Amite County, Mississippi is responsible for the County's compliance with those requirements. Our responsibility is to express an opinion on the County's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the County's compliance with specified requirements. The Board of Supervisors of Amite County, Mississippi, has established centralized purchasing for all funds of the County and has established an inventory control system. The objective of the central purchasing system is to provide reasonable, but not absolute, assurance that purchases are executed in accordance with state law.

Because of inherent limitations in any central purchasing system and inventory system, errors or irregularities may occur and not be detected. Also, projection of any current evaluation of the system to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the degree of compliance with the procedures may deteriorate.

In our opinion, Amite County, Mississippi complied, in all material respects, with state laws governing central purchasing, inventory and bid requirements for the year ended September 30, 2023.

The accompanying schedules of (1) Purchases Not Made from the Lowest Bidder, (2) Emergency Purchases and (3) Purchases Made Noncompetitively from a Sole Source are presented in accordance with *Section 31-7-115, Mississippi Code of 1972 Annotated*. The information contained on these schedules has been subjected to procedures performed in connection with our aforementioned examination of the purchasing system and, in our opinion, is fairly presented when considered in relation to that examination.

This report is intended for use in evaluating the central purchasing system and inventory control system of Amite County, Mississippi, and is not intended to be and should not be relied upon 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 "Joe E. McKnight". The signature is written in a cursive, flowing style.

JOE E. MCKNIGHT, CPA
Director, County Audit Section

April 11, 2025

AMITE COUNTY
Schedule of Purchases From Other Than the Lowest Bidder
For the Year Ended September 30, 2023

Schedule 1

Our tests did not identify any purchases from other than the lowest bidder.

AMITE COUNTY
Schedule of Emergency Purchases
For the Year Ended September 30, 2023

Schedule 2

Our tests did not identify any emergency purchases.

AMITE COUNTY
Schedule of Purchases Made Noncompetitively From a Sole Source
For the Year Ended September 30, 2023

Schedule 3

Our tests did not identify any purchases made noncompetitively from a sole source.

AMITE COUNTY

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STATE OF MISSISSIPPI
OFFICE OF THE STATE AUDITOR
SHAD WHITE
AUDITOR

LIMITED INTERNAL CONTROL AND COMPLIANCE REVIEW MANAGEMENT REPORT

Members of the Board of Supervisors
Amite County, Mississippi

In planning and performing our audit of the cash basis financial statements of Amite County, Mississippi (the County) for the year ended September 30, 2023, we considered Amite County, Mississippi's internal control to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide assurance on internal control.

In addition, for areas not considered material to Amite County, Mississippi's financial reporting, we have performed some additional limited internal control and state legal compliance review procedures as identified in the state legal compliance audit program issued 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 County's compliance with these requirements. Accordingly, we do not express such an opinion. This report does not affect our report dated April 11, 2025, on the financial statements of Amite County, Mississippi.

Due to the reduced scope, these review procedures and compliance tests cannot and do not provide absolute assurance that all state legal requirements have been complied with. Also, our consideration of internal control would not necessarily disclose all matters within the internal control that might be weaknesses. In accordance with *Section 7-7-211, Mississippi Code of 1972 Annotated*, the Office of the State Auditor, when deemed necessary, may conduct additional procedures and tests of transactions for this or other fiscal years to ensure compliance with legal requirements.

The results of our review procedures and compliance tests identified certain areas that are opportunities for strengthening internal controls and operating efficiency. Our findings, recommendations, and your responses are disclosed below:

Board of Supervisors.

1. Interfund transfers should be spread upon the minutes of the Board of Supervisors.

Repeat Finding Yes

Criteria *Section 19-3-27, Mississippi Code of 1972 Annotated*, requires a complete and correct record be maintained for all proceedings of the Board of Supervisors.

Condition As reported in the prior year's audit report, interfund transfers were made without board orders spread on the minutes.

Cause The County did not follow state law.

Effect	The failure to obtain board approval for interfund transfers could result in erroneous amounts being reported and increases the possibility of the loss or misuse of public funds.
Recommendation	The Board of Supervisors should spread complete orders on the minutes relative to interfund transfers.
Views of Responsible Official(s)	The interfund transfer will be handled properly in the future. Board minutes will reflect why the transfers are being made.
2.	<u>All funds of the original budget were not prepared and approved in the minutes of the Board of Supervisors.</u>
Repeat Finding	Yes
Criteria	<i>Section 19-11-7, Mississippi Code of 1972 Annotated</i> , requires the County to prepare and submit to the board of supervisors at its August meeting of each year a complete budget of revenues, expenses and a working cash balance estimated for the next fiscal year, which shall be based on the aggregate funds estimated to be available for the ensuing fiscal year for each fund, from which such estimated expenses will be paid. Such statement of revenue shall show every source of revenue along with the amount derived from each source.
Condition	As reported in the prior year's audit report, the County prepared an original budget for fiscal year 2023, but did not include the Bridge, Culverts and Roads Fund. As a result, approval and detail of the complete original budget were not included in the minutes of the Board of Supervisors.
Cause	The County did not follow state law.
Effect	Failure to prepare and submit each year a complete original budget of revenues, expenses and working cash balances for all funds could result in the misappropriation of public funds if accounts are not properly budgeted and monitored.
Recommendation	The Board of Supervisors should prepare and submit each year a complete original budget of revenues, expenses and working cash balances for all funds as required by law.
Views of Responsible Official(s)	This was handled next fiscal year. It is included on our budget now.
3.	<u>Controls over the levying of ad valorem taxes should be strengthened.</u>
Repeat Finding	No
Criteria	<i>Section 27-39-317, Mississippi Code of 1972 Annotated</i> , states that the Board of Supervisors of each county shall, at its regular meeting in September of each year, levy the county ad valorem taxes for the fiscal year, and shall, by order, fix the tax rate, or levy, for the county, if any, and for the school districts, if any, and for any other taxing districts.
Condition	The levy for general county purposes was not approved in the minutes of the Board of Supervisors at the correct amount.
Cause	The County lacked the necessary internal controls over the levying of ad valorem taxes.
Effect	Failure to appropriately levy ad valorem taxes could result in the unauthorized collection of ad valorem taxes.

Recommendation The Board of Supervisors should implement procedures to ensure the correct descriptions, purposes, code sections, and levy amounts are properly approved in the minutes of the Board of Supervisors.

Views of Responsible Official(s) That tax levy amount was typed with the wrong amount. As Chancery Clerk I will make sure all figures are correct from here on out.

Amite County's responses to the findings included in this report were not audited, and accordingly, we express no opinion on them.

This report is intended solely for the information and use of management, the Board of Supervisors, and others within the entity and is not intended to be and should not be used by anyone other than these parties. However, this report is a matter of public record and its distribution is not limited.



JOE E. MCKNIGHT, CPA
Director, County Audit Section

April 11, 2025

AMITE COUNTY

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AMITE COUNTY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

AMITE COUNTY

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AMITE COUNTY

Schedule of Findings and Questioned Costs
For the Year Ended September 30, 2023

Section 1: Summary of Auditor's Results

Financial Statements:

- | | |
|---|---------------|
| 1. Type of auditor's report issued on the financial statements: | Unmodified |
| 2. Internal control over financial reporting: | |
| a. Material weakness identified? | Yes |
| b. Significant deficiency identified? | None Reported |
| 3. Noncompliance material to the financial statements noted? | No |

Federal Awards:

- | | |
|---|---------------|
| 4. Internal control over major federal program: | |
| a. Material weakness identified? | No |
| b. Significant deficiency identified? | None Reported |
| 5. Type of auditor's report issued on compliance for major federal program: | Unmodified |
| 6. Any audit finding(s) disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? | No |
| 7. Identification of major federal program: | |
| a. ALN 21.027, Coronavirus state and local fiscal recovery funds | |
| 8. Dollar threshold used to distinguish between type A and type B programs: | \$750,000 |
| 9. Auditee qualified as low-risk auditee? | No |
| 10. Prior fiscal year audit finding(s) and questioned costs relative to federal awards which would require the auditee to prepare a summary schedule of prior audit findings in accordance with 2 CFR 200.511(b)? | Yes |

Section 2: Financial Statement Findings

Board of Supervisors.

Material Weakness

2023-001. Controls over cash collections and disbursements in the Solid Waste Office should be strengthened.

Repeat Finding No

AMITE COUNTY

Schedule of Findings and Questioned Costs
For the Year Ended September 30, 2023

Criteria	An effective system of internal controls over cash should include an adequate segregation of duties, maintenance of a cash journal, and monthly reconciliations of the bank statement to the cash journal.
Condition	During test work, it was noted that controls were inadequate over cash. The Solid Waste clerk receipts monies, prepares daily deposits and takes them to the bank, prepares the monthly settlement to the County, writes the monthly settlement check, and performs the monthly bank reconciliation.
Cause	The County lacked the necessary internal controls over the cash collections and disbursements in the Solid Waste office.
Effect	These conditions could result in unrecorded transactions, undetected errors, or misappropriation of public funds.
Recommendation	The Board of Supervisors should implement effective internal control policies that allow for the proper segregation of duties, maintenance of a cash journal, and monthly reconciliations of the bank statements to the cash journal in the Solid Waste Office.
Views of Responsible Official(s)	See Auditee's Corrective Action Plan.

Section 3: Federal Award Findings and Questioned Costs

The results of our tests did not disclose any findings and questioned costs related to federal awards.

AMITE COUNTY

AUDITEE'S CORRECTIVE ACTION PLAN
AND
AUDITEE'S SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

AMITE COUNTY

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AMITE COUNTY BOARD OF SUPERVISORS

P. O. BOX 680
LIBERTY, MISSISSIPPI 39645

WARREN LEAKE, DISTRICT ONE
GUY McNABB, DISTRICT TWO
ROBERT SPILLMAN, DISTRICT THREE
BUTCH GRAVES, PRESIDENT, DISTRICT FOUR
TONY PATTERSON, DISTRICT FIVE

PHONE: 601-657-8022
FAX: 601-657-8288

CORRECTIVE ACTION PLAN

March 12, 2025

Office of the State Auditor
P.O. Box 956
Jackson, MS 39205

Gentlemen:

Amite County respectfully submits the following corrective action plan for the year ended September 30, 2023.

The finding from the Schedule of Findings and Questioned Costs is discussed below. The finding is numbered consistently with the numbers assigned in the schedule. Section 1: Summary of Auditor's Results does not include findings and is not addressed.

SECTION 2: FINANCIAL STATEMENT FINDINGS

2023-001. Corrective Action Planned: Will send bank statements and monthly settlement report to comptroller to review. Will also send bank bag daily with purchase clerk to drop box.

Anticipated Completion Date: Unknown

Name of Contact Person Responsible for Corrective Action: Tasha Howard,
Solid Waste Clerk

SECTION 3: FEDERAL AWARD FINDINGS

There are no current year findings and questioned costs related to federal awards.

Sincerely,


President, Amite County Board of Supervisors

AMITE COUNTY BOARD OF SUPERVISORS

P. O. BOX 680
LIBERTY, MISSISSIPPI 39645

WARREN LEAKE, DISTRICT ONE
GUY McNABB, DISTRICT TWO
ROBERT SPILLMAN, DISTRICT THREE
BUTCH GRAVES, PRESIDENT, DISTRICT FOUR
TONY PATTERSON, DISTRICT FIVE

PHONE: 601-657-8022
FAX: 601-657-8288

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

March 12, 2025

Office of the State Auditor
P.O. Box 956
Jackson, MS 39205

Gentlemen,

Amite County respectfully submits the following Summary Schedule of Prior Audit Findings for the year ended September 30, 2023.

The findings from the prior year's Schedule of Findings and Responses are discussed below. The findings are numbered consistently with the numbers assigned in the schedule. Section 1: Summary of Auditor's Results does not include findings and is not addressed.

SECTION 2: FINANCIAL STATEMENT FINDINGS

2022-001. Controls over the Tax Assessor-Collector's cash journal should be strengthened.

FULLY CORRECTED.

SECTION 3: FEDERAL AWARD FINDINGS

There were no prior year findings and questioned costs related to federal awards.

Sincerely,


President, Amite County Board of Supervisors