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.

City of Mendenhall, Mississippi

Compiled Financial Statements

Year Ended September 30, 2024

Prince CPA Firm, PLLC
Certified Public Accountants

City of Mendenhall, Mississippi

Table of Contents

FINANCIAL STATEMENTS

PRINCE CPA FIRM, PLLC

CERTIFIED PUBLIC ACCOUNTANTS
CONSULTANTS AND ADVISORS

Telephone: (601) 849-2544
Fax: (601) 849-5147
Website: www.charlesprincecpa.com

1109 Laurel Drive SE
Post Office Box 353
Magee, Mississippi 39111

INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

Honorable Mayor and Board of Alderpersons
City of Mendenhall
Mendenhall, Mississippi

Management is responsible for the accompanying statement of cash receipts and disbursements-governmental and business-type activities of the City of Mendenhall, Mississippi for the year ended September 30, 2024 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 financial statement 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 financial statement 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 of the disclosures ordinarily included in the financial statement prepared in accordance with the cash basis of accounting. If the omitted disclosures were included in the financial statement, they might influence the user's conclusions about the Town's cash receipts and disbursements. Accordingly, the financial statement is not designed for those who are not informed about such matters.

Management has not presented a government-wide financial statement to display the cash basis financial position and changes in cash basis financial position of its governmental activities and business-type activities. The Town's cash basis of accounting, require the presentation of a government-wide financial statement. The amounts that would be reported in a government-wide financial statement resulting from the cash basis transactions for the Town's governmental activities and business-type activities are not reasonably determinable.

Honorable Mayor and Board of Alderpersons
City of Mendenhall

The supplementary information contained in Schedules 1 through 4 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management. The supplementary information was subject to our compilation engagement. We have not audited or reviewed the supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such information.

In accordance with the provisions of §21-35-31, Miss. Code Ann. (1972), we have issued a report dated April 20, 2026, on the results of our agreed-upon procedures.

Prime CPA Firm, PLLC

April 20, 2026
Magee, Mississippi

City of Mendenhall, Mississippi
Statement of Cash Receipts and Disbursements–
Governmental Activities
For the Year Ended September 30, 2024

	Governmental Activities				
	Major Funds				
	General Fund	Special Projects	HB 603	Other Non Major Funds	**TOTAL**
RECEIPTS:					
Taxes					
General Property Taxes	$ 519,397	$	$	$	**$ 519,397**
Road & Bridge Taxes	112,356				**112,356**
License and Permits					
Utility Franchise Charges	88,490				**88,490**
Other	25,770				**25,770**
Intergovernmental Receipts					
State Grants					
General Municipal Aid	1,099				**1,099**
Homestead Exemption	39,780			198	**39,978**
Fire Insurance Protection				18,620	**18,620**
Police Grant	9,218				**9,218**
State Shared Receipts					
Sales Taxes	1,325,519				**1,325,519**
MCWI		320,081			**320,081**
Modernization				253,917	**253,917**
Gasoline Taxes	6,734				**6,734**
Grand Gulf	24,829				**24,829**

SEE INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

City of Mendenhall, Mississippi
Statement of Cash Receipts and Disbursements–
Governmental Activities
For the Year Ended September 30, 2024

	Governmental Activities				
	Major Funds				
	General Fund	Special Projects	HB 603	Other Non Major Funds	**TOTAL**
RECEIPTS: Continued					
Other Receipts					
Interest	$ 27,713	$ 73	$ 11,699	$ 381	**$ 39,866**
Fines	114,955				**114,955**
Loan Proceeds		1,697,943			**1,697,943**
County Fire Protection				97,047	**97,047**
Liquor Tax	4,275				**4,275**
Rent	19,350				**19,350**
TOTAL RECEIPTS	$ 2,319,485	$ 2,018,097	$ 11,699	$ 370,163	**$ 4,719,444**

SEE INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

City of Mendenhall, Mississippi
Statement of Cash Receipts and Disbursements–
Governmental Activities
For the Year Ended September 30, 2024

	Governmental Activities				
	Major Funds				
	General Fund	Special Projects	HB 603	Other Non Major Funds	TOTAL
DISBURSEMENTS:					
General Government	$ 597,782	$	$	$ 37	**$ 597,819**
Streets	447,050				**447,050**
Public Safety					
Police	733,911				**733,911**
Fire	100,150			13,914	**114,064**
Culture and Recreation	83,170				**83,170**
Economic Development	6,400				**6,400**

SEE INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

City of Mendenhall, Mississippi
Statement of Cash Receipts and Disbursements–
Governmental Activities
For the Year Ended September 30, 2024

	Governmental Activities				
	Major Funds				
	General Fund	Special Projects	HB 603	Other Non Major Funds	**TOTAL**
DISBURSEMENTS: Continued					
Capital Outlay	$	$ 1,662,170	$ 123,324	$ 13,843	**$ 1,799,337**
Loan Payments	12,367			155,718	**168,085**
Interest on Loans	2,798			128,357	**131,155**
TOTAL DISBURSEMENTS	$ 1,983,628	$ 1,662,170	$ 123,324	$ 311,869	**$ 4,080,991**
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	$ 335,857	$ 355,927	$ (111,625)	$ 58,294	**$ 638,453**
OTHER FINANCING SOURCES (USES)					
Transfers					**-**
Total Other Financing Sources (Uses)	$ -	$ -	$ -	$ -	**$ -**
Excess (Deficiency) of receipts and other financing sources over disbursements and other financing uses	$ 335,857	$ 355,927	$ (111,625)	$ 58,294	**$ 638,453**
CASH BASIS FUND BALANCE- BEGINNING	835,442	574	374,993	115,693	**1,326,702**
CASH BASIS FUND BALANCE- ENDING	$ 1,171,299	$ 356,501	$ 263,368	$ 173,987	**$ 1,965,155**

SEE INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

City of Mendenhall, Mississippi
Statement of Cash Receipts and Disbursements–
Business-type Activities
For the Year Ended September 30, 2024

	Business - Type Activites		
	Major Funds		
	Water Fund	Solid Waste Fund	TOTAL
RECEIPTS:			
Taxes			
General Property Taxes	$	$ 57,126	$ **57,126**
Homestead Reimbursement		3,168	**3,168**
Charges for Services			
Water and Sewer	590,749		**590,749**
Garbage Fees		205,400	**205,400**
Other Receipts			
Interest	12,954	6,781	**19,735**
TOTAL RECEIPTS	$ 603,703	$ 272,475	$ 876,178

SEE INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

City of Mendenhall, Mississippi
Statement of Cash Receipts and Disbursements–
Business-type Activities
For the Year Ended September 30, 2024

	Business - Type Activites		
	Major Funds		
	Water Fund	Solid Waste Fund	**TOTAL**
DISBURSEMENTS:			
Enterprises	$	$	$
Water and Sewer	567,790		**567,790**
Garbage		157,879	**157,879**
Loan Payments	-		**-**
Interest on Loans	-		**-**
Capital Outlay		71,384	**71,384**
TOTAL DISBURSEMENTS	$ 567,790	$ 229,263	**$ 797,053**
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	$ 35,913	$ 43,212	$ 79,125
OTHER FINANCING SOURCES (USES)			
Transfers			
Total Other Financing Sources (Uses)	$ -	$ -	**$ -**
Excess (Deficiency) of receipts and other financing sources over disbursements and other financing uses	$ 35,913	$ 43,212	**$ 79,125**
CASH BASIS FUND BALANCE- BEGINNING	133,120	93,635	**226,755**
CASH BASIS FUND BALANCE- ENDING	$ 169,033	$ 136,847	**$ 305,880**

SEE INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

SUPPLEMENTAL INFORMATION

City of Mendenhall, Mississippi
Schedule of Investments
September 30, 2024
Schedule 1

Unemployment Fund:

4.00% Certificate of Deposit, Dated March 28, 2024 Due March 28, 2025	$	9,052
Total Investments	$	9,052

SEE INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

City of Mendenhall, Mississippi
Schedule of Long-Term Debt
September 30, 2024
Schedule 2

Definition & Purpose	Balance Outstanding 10/01/23	Transactions During Fiscal Year Issued	Redeemed	Balance Outstanding 09/30/24
MS Development Authority	323,202		39,319	283,883
Peoples Bank Paving	-	1,697,943	128,866	1,569,077
	$ 323,202	$ 1,697,943	$ 168,185	$ 1,852,960

SEE INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

City of Mendenhall, Mississippi
Schedule of Surety Bonds for Town Officials
September 30, 2024
Schedule 3

Name	Position	Company	Bond
Michael Todd Booth	Mayor	RLI	50,000
Latasha Millis	City Clerk	RLI	50,000
Judy Lee	Alderperson	MS Municipal	50,000
Arthur Walker	Alderperson	MS Municipal	50,000
Vickie Everett	Alderperson	MS Municipal	50,000
Janna Miller	Alderperson	MS Municipal	50,000
Robert Mangum	Alderperson	MS Municipal	50,000
Susie McDonald	Deputy Clerk	RLI	50,000
Dakota Eubanks	Deputy Clerk	RLI	50,000
Stephanie Berry	Court Clerk	RLI	50,000
James Walker	Police Chief	RLI	50,000
Dorian Dampeer	Deputy Police	RLI	50,000
Angela Fortbenberry	Deputy Clerk	RLI	50,000

SEE INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

City of Mendenhall, Mississippi
Solid Waste Management Services Schedule
Full Cost Accounting
Summary of Costs Report
September 30, 2024
Schedule 4

Operating Costs (Direct Costs) :		
Pickup & Disposal	$	229,263
Total of All Costs	**$**	**229,263**
Supplemental Information :		
Cost of Collection	$	140,078
Cost of Disposal		89,185
Total Cost	**$**	**229,263**
Total Cost Per User	**$**	**212.87**

SEE INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

STATE COMPLIANCE

PRINCE CPA FIRM, PLLC
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CONSULTANTS AND ADVISORS

Telephone: (601) 849-2544
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Website: www.charlesprincecpa.com

1109 Laurel Drive SE
Post Office Box 353
Magee, Mississippi 39111

REPORT ON COMPLIANCE WITH STATE LAWS AND REGULATIONS

To the Mayor and the Board of Alderpersons
City of Mendenhall Mississippi

We have compiled the accompanying Statement of Cash Receipts and Disbursements - Governmental and Business-type Activities, Schedule of Investments, Schedule of Long-term Debt, Schedule of Surety Bonds for Town Officials, and Solid Waste Management Services of the City of Mendenhall, Mississippi, for the year ended September 30, 2024, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The financial statement has been prepared on the cash basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles.

We have performed procedures to test compliance with certain state laws and regulations as described in the Municipal Compliance Questionnaire that is prescribed by the office of the State Auditor. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the town's compliance with these requirements. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures and my compilation of the accompanying Statement of Cash Receipts and Disbursements -Governmental and Business-type Activities, Schedule of Investments, Schedule of Long-term Debt, Schedule of Surety Bonds, and Solid Waste Management Services for Town Officials of the City of Mendenhall, Mississippi, for the year ended September 30, 2024 disclosed no instances of noncompliance with state laws and regulations.

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

Prince CPA Firm, PLLC

April 20, 2026
Magee, Mississippi

Members of AICPA

Members of MSCPA

City of Mendenhall, Mississippi

Independent Accountant's Report on Applying

Agreed-Upon Procedures

Year Ended September 30, 2024

Prince CPA Firm, PLLC
Certified Public Accountants

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Telephone: (601) 849-2544
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Website: www.charlesprincecpa.com

1109 Laurel Drive SE
Post Office Box 353
Magee, Mississippi 39111

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

The Mayor and Board of Alderpersons
City of Mendenhall
Mendenhall, Mississippi

We have performed the procedures enumerated below, which were agreed to by the Office of the State Auditor, State of Mississippi and the City of Mendenhall, Mississippi, to the accounting records of City of Mendenhall, Mississippi, solely to assist the Office of the State Auditor to evaluate the City of Mendenhall, Mississippi's compliance with certain laws and regulations as of September 30, 2024, and for the year then ended. City of Mendenhall, Mississippi's management is responsible for the aforementioned procedures.

City of Mendenhall, Mississippi has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of compliance with certain laws and regulations. Additionally, the City of Mendenhall, Mississippi has agreed to and acknowledged that the procedures performed are appropriate for their purposes. 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.

Our procedures and findings are as follows:

1. We reconciled cash on deposit with the following bank to balances in the respective general ledger accounts and obtained confirmation of the related balances from the bank:

Bank	Fund	Balance Per General Ledger
Peoples Bank	General Fund	$ 1,171,299
	Total General Fund	$ 1,171,299

Bank	Fund	Balance Per General Ledger
Peoples Bank	Water and Sewer Fund	$ 70,020
Peoples Bank	Water and Sewer Fund	44,117
Peoples Bank	Water and Sewer Fund	54,896
Peoples Bank	Solid Waste Fund	136,847
	Total Water and Sewer Fund	$ 305,880
Peoples Bank	Special Revenue Fund	$ 141,048
Peoples Bank	Special Revenue Fund	2,419
Peoples Bank	Special Revenue Fund	1,873
Peoples Bank	Special Revenue Fund	263,368
Peoples Bank	Special Revenue Fund	9,052
Peoples Bank	Special Revenue Fund	356,501
Peoples Bank	Special Revenue Fund	15,130
Peoples Bank	Special Revenue Fund	$ 4,465
	Total Special Revenue Fund	$ 793,856

We found no exceptions as a result of the procedure.

2. We physically examined securities held for investment. Securities held in trust were confirmed directly with respective trustees. All investment transactions during the year were examined for compliance with investments authorized by Section 21-33-323, Miss. Code Ann. (1972). We found no exceptions as a result of the procedure. There was one investment as of September 30, 2024.

3. We performed the following procedures with respect to taxes on real and personal property (including motor vehicles) levied during the fiscal year:

    a. Examined uncollected taxes for proper handling, including tax sales;

    b. Traced distribution of taxes collected to proper funds; and

    c. Analyzed increase in taxes for most recent period for compliance with increase limitations of Sections 27-39-320 to 27-39-323, Miss. Code Ann. (1972).

The uncollected taxes were properly handled which included the tax sale.

The distribution of taxes to funds was found to be in accordance with prescribed tax levies, and uncollected taxes were determined to be properly handled.

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

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

Payment Purpose	Receiving Fund	Amount
General Municipal Aid	General Fund	$ 1,099
Sales Tax Allocation	General Fund	1,325,519
Homestead Exemption Reimb.	General Fund & Solid Waste Fund	43,146
Gasoline Tax	General Fund	6,734
MCWI	General Fund	320,081
Liquor Tax	General Fund	4,275
Grand Gulf	General Fund	24,829
Fire Protection	Special Revenue Fund	18,620
Modernization	Special Revenue Fund	253,917
Other Aid (DPS)	General Fund	9,218

We found no exceptions as a result of the procedure.

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

The sample consisted of the following:

Number of Sample Items	25
Dollar Value of Sample	$ 262,890

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

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

Number of Sample Items	10
Dollar Value of Sample	$ 7,015

We found the municipality to be in agreement with the municipal court clerk settling timely with the municipal clerk. The municipality was in agreement with the settling of the state-imposed court assessments in a timely manner.

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

We were engaged by City of Mendenhall, Mississippi to perform the 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 compliance with certain laws and regulations. Accordingly, we do not express 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 City of Mendenhall, Mississippi and to meet our ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

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

Prine CPA Firm, PLLC

April 20, 2026
Magee, Mississippi