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CITY OF PURVIS, MISSISSIPPI

**COMBINED STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
AND SUPPLEMENTARY INFORMATION**

FOR THE YEAR ENDED SEPTEMBER 30, 2007

CITY OF PURVIS, MISSISSIPPI

PUBLIC OFFICIALS

Roger Herrin
Mayor

Sheila Speights
City Clerk

Members of Board of Aldermen

Nancy Pylant

Vernon Hartfield

Allen Stuart

John Jordan

Milton Bourn

CITY OF PURVIS, MISSISSIPPI

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WRIGHT CPA GROUP, PLLC

❖ CERTIFIED PUBLIC ACCOUNTANTS ❖

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INDEPENDENT AUDITORS' REPORT

Honorable Mayor and Board of Alderman
City of Purvis, Mississippi

We have audited the accompanying Combined Statement of Cash Receipts and Disbursements (All Funds) of the City of Purvis, Mississippi, for the year ended September 30, 2007. This financial statement is the responsibility of the City of Purvis, Mississippi's, management. Our responsibility is to express an opinion on the financial statement based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described more fully in Note 1, the City of Purvis, Mississippi, prepares its financial statements on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Mississippi, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

In our opinion, the Combined Statement of Cash Receipts and Disbursements referred to above presents fairly, in all material respects, the cash and unencumbered cash balances of the City of Purvis, Mississippi as of September 30, 2007, and the revenues it received and expenditures it paid for the year then ended in conformity with the basis of accounting described in Note 1.

Independent Auditors' Report
Page Two
November 9, 2007

Our audit was conducted for the purpose of forming an opinion on the financial statements of the City of Purvis, Mississippi, taken as a whole. The accompanying supplemental information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly presented in all material respects in relation to the financial statements taken as a whole.

Wright CPA Group PLLC

Wright CPA Group, PLLC

Hattiesburg, MS
November 9, 2007

CITY OF PURVIS, MISSISSIPPI
COMBINED STATEMENT OF CASH RECEIPTS
AND DISBURSEMENTS (ALL FUNDS)
For the Fiscal Year Ended September 30, 2007

	<u>General</u>	<u>Special Revenue</u>	<u>Proprietary Fund</u>	<u>Totals (Memorandum Only)</u>
Revenue Receipts:				
General Property Taxes	\$ 485,486	\$ 24,971	\$ 57,843	\$ 568,300
Penalties and Interest on				
Delinquent Taxes	4,338	-	-	4,338
Licenses and Permits	168,000	1,513	1,207	170,720
Intergovernmental Revenues:				-
County Grant Funds	-	-	57,267	57,267
Federal:				-
Grants	493	-	5,867	6,360
General Municipal Aid	1,128	-	-	1,128
Road And Bridge Tax	74,033	-	-	74,033
Privilege Tax	-	-	-	-
State Shared Revenues:				-
Sales Tax	641,124	-	-	641,124
Gasoline Tax	6,085	-	-	6,085
Fire Ins. Premium Tax	10,457	-	-	10,457
Homestead Exemption	40,183	-	-	40,183
Rail Car Tax	2,134	-	-	2,134
Other Grants	45,329	-	-	45,329
Charges for Services:				-
Garbage Collection	113,677	-	-	113,677
Water & Sewer Utility	-	-	447,405	447,405
Fines and Forfeits:				-
Court Fines and Fees	66,395	-	-	66,395
Interest Earned	52,623	2,724	12,486	67,833
Miscellaneous Receipts	29,996	-	7,190	37,186
Total Revenue Receipts	<u>1,741,481</u>	<u>29,208</u>	<u>589,265</u>	<u>2,359,954</u>
Other Receipts:				
Bank Loans	40,079	-	-	40,079
Sale of Cemetary Lots	400	-	-	400
Total Other Receipts	<u>40,479</u>	<u>-</u>	<u>-</u>	<u>40,479</u>
Total Receipts	<u>1,781,960</u>	<u>29,208</u>	<u>589,265</u>	<u>2,400,433</u>
Cash Balance-Beginning Of Year	<u>1,187,637</u>	<u>67,607</u>	<u>275,634</u>	<u>1,530,878</u>
TOTAL AMOUNT TO ACCOUNT FOR	<u>\$ 2,969,597</u>	<u>\$ 96,815</u>	<u>\$ 864,899</u>	<u>\$ 3,931,311</u>

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

CITY OF PURVIS, MISSISSIPPI
COMBINED STATEMENT OF CASH RECEIPTS
AND DISBURSEMENTS (ALL FUNDS)
For the Fiscal Year Ended September 30, 2007

	<u>General</u>	<u>Special Revenue</u>	<u>Proprietary Fund</u>	<u>Totals (Memorandum Only)</u>
Operating Disbursements:				
General Government	\$ 437,901	\$ -	\$ -	\$ 437,901
Public Safety:				-
Police	504,882	-	-	504,882
Fire	27,738	1,691	-	29,429
Public Works:				-
Water & Sewer	377,238	-	-	377,238
Culture and Recreation:				-
Parks	-	25,826	-	25,826
Libraries	5,962	-	-	5,962
Enterprises:				-
Water & Sewer Utility	-	-	367,823	367,823
Interest on Debt	3,308	-	62,282	65,590
Total Operating Disbursements	<u>1,357,029</u>	<u>27,517</u>	<u>430,105</u>	<u>1,814,651</u>
Other Disbursements:				
Bonds Retired	23,642	-	209,106	232,748
Capital Outlay	207,548	3,931	8,103	219,582
Total Other Disbursements	<u>231,190</u>	<u>3,931</u>	<u>217,209</u>	<u>452,330</u>
Total Disbursements	<u>1,588,219</u>	<u>31,448</u>	<u>647,314</u>	<u>2,266,981</u>
Cash Balance – End of Year	<u>1,381,378</u>	<u>65,367</u>	<u>217,585</u>	<u>1,664,330</u>
TOTAL AMOUNT ACCOUNTED FOR	<u>\$ 2,969,597</u>	<u>\$ 96,815</u>	<u>\$ 864,899</u>	<u>\$ 3,931,311</u>

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

NOTES TO THE FINANCIAL STATEMENTS

CITY OF PURVIS
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2007

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

General Information

The City operates under the mayor/board of alderman form of government and provides services as authorized by law. These services include the following:

- General Administration
- Public Safety
- Public Works
- Parks and Recreation
- Water and Sewer Utility

Financial Reporting Entity

The financial statement of the City of Purvis consists of all the funds of the City. In evaluating how to define the City for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in GAAP. The basic, but not the only criteria for including a potential component unit within the reporting entity is the governing body's ability to exercise oversight responsibility. The most significant manifestation of this ability is financial interdependency. Other manifestations of the ability to exercise oversight responsibility include, but are not limited to, the selection of the governing authority, the designation of management, the ability to significantly influence operations and accountability for fiscal matters. Based upon the application of these criteria, the following is a brief review of each potential component unit addressed in defining the City's reporting entity.

Excluded from the reporting entity:

- Purvis Police Auxiliary
- Purvis Volunteer Fire Department
- Lamar County Economic Development

The City of Purvis donates to or has a financial commitment to these entities but does not appoint management or exert significant control over these organizations.

CITY OF PURVIS
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2007

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Fund Accounting

The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. The City of Purvis's resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped into generic fund types and broad categories as follows:

GOVERNMENTAL FUNDS

General Fund - The General Fund is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted for specific expenditure purposes.

PROPRIETARY FUNDS

Enterprise Funds - Enterprise Funds are used to account for operations which are intended to be self-supporting by 50 % or more from user charges or where the board has determined that periodic determination of net income is appropriate for management control and accountability.

Basis of Accounting

The financial statement is prepared on a cash receipts and disbursements basis, as prescribed by the Office of the State Auditor. Consequently, certain revenues are recognized when received rather than when earned and certain expenses are recognized when paid rather than when the obligation is incurred.

CITY OF PURVIS
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2007

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Budgets

Budgets are adopted on a cash basis (legally required) which is not consistent with generally accepted accounting principles.

Accumulated Unpaid Vacation and Sick Pay

Based on the City's personnel policy, full-time employees can earn vacation benefits based on their terms of service as follows:

<u>Years of Service</u>	<u>Vacation</u>
1	2 weeks or 80 hours
10	3 weeks or 120 hours

Vacation days cannot be carried over beyond December 31 of each year. Unused vacation will be paid to the employee at the end of the year. Full-time employees accumulate sick pay at the rate of 8 hours per month, or 96 hours per year with accumulation limited to 25 days or 200 hours. Employees are not paid for any unused sick leave upon termination.

Property Tax Revenue

Property taxes are assessed by the City on a calendar year basis. Property taxes are considered delinquent February 1 and a tax sale is held in August for unpaid taxes. Property Tax revenue is recognized when collected, due to the uncertainty of collecting property taxes after September 30.

NOTE 2 – CASH AND OTHER DEPOSITS

The collateral for public entities' deposits in financial institutions are now 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 Miss. Code Ann. (1972). 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 Depository Insurance Corporation.

The carrying amount of the city's deposits with financial institutions was \$1,664,330 and the bank balance was \$1,773,478.

CITY OF PURVIS
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2007

NOTE 3 - BONDED DEBT

Presented below is Section 21-33-303 Mississippi Code:

No municipality shall hereafter issue bonds secured by a pledge of its full faith and credit for the purposes authorized by law in an amount which, when added to the then outstanding bonded indebtedness of such municipality, shall exceed either (a) fifteen percent (15%) of the assessed value of the taxable property within such municipality, according to the last completed assessment for taxation, or (b) ten percent (10%) of the assessment upon which taxes were levied for its fiscal year ending September 30, 1984, whichever is greater. In computing such indebtedness, there may be deducted all bonds or other evidences of indebtedness, heretofore or hereafter issued, for school, water, sewerage systems, gas, and light and power purposes and for the construction of special improvements primarily chargeable to the property benefited, or for the purpose of paying the municipality's proportion of any betterment program, a portion of which is primarily chargeable to the property benefited. However, in no case shall any municipality contract any indebtedness which, when added to all of the outstanding general obligation indebtedness, both bonded and floating, shall exceed either (a) twenty percent (20%) of the assessed value of all taxable property within such municipality according to the last completed assessment for taxation or (b) fifteen percent (15%) of the assessment upon which taxes were levied for its fiscal year ending September 30, 1984, whichever is greater. Nothing herein contained shall be construed to apply to contract obligations in any form heretofore or hereafter incurred by any municipality which are subject to annual appropriations therefor, or to bonds heretofore issued by any municipality for school purposes, or to contract obligations in any form heretofore or hereafter incurred by any municipality which are payable exclusively from the revenues of any municipally-owned utility, or to bonds issued by any municipality under the provisions of Sections 57-1-1 through 57-1-51, or to any special assessment improvement bonds issued by any municipality under the provisions of Sections 21-41-1 through 21-41-53, or to any indebtedness incurred pursuant to Section 4 of Senate Bill No. 3046, 2001 Regular Session.

All bonds issued prior to July 1, 1990, pursuant to this chapter by any municipality for the purpose of the constructing, replacing, renovating or improving wastewater collection and treatment facilities in order to comply with an administrative order of the Mississippi Department of Natural Resources issued pursuant to the Federal Water Pollution Control Act and amendments thereto, are hereby exempt from the limitation imposed by this section if the governing body of the municipality adopts an order, resolution or ordinance to the effect that the rates paid by the users of such facilities shall be increased to the extent necessary to provide sufficient funds for the payment of the principal of and interest on such bonds as each respectively becomes due and payable as well as the necessary expenses in connection with the operation and maintenance of such facilities.

CITY OF PURVIS
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2007

The following is a schedule of limitations on the indebtedness of the City of Purvis at September 30, 2007:

<u>Authorized Debt Limit:</u>	<u>15 Percent</u>	<u>20 Percent</u>
Assessed valuation of fiscal year ended		
September 30, 2007 (\$9,081,218)	\$ 1,362,183	\$ 1,816,243
Present debt subject to 15% limitation	31,653	-0-
Present debt subject to 20% limitation including debt subject to 15% limitation	-0-	31,653
Margin for further debt under respective debt limits	<u>\$ 1,330,530</u>	<u>\$ 1,784,590</u>

NOTE 4 - DEFINED BENEFIT PENSION PLAN

Plan Description

The City of Purvis contributes to the Public Employees' Retirement System of Mississippi (PERS), a cost-sharing multiple employer defined benefit pension plan. PERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by State law and may be amended only by the State of Mississippi Legislature. PERS issues a publicly available financial report that includes financial statements and required supplementary information. That information may be obtained by writing to Public Employee Retirement System, PERS Building, 429 Mississippi Street, Jackson, MS 39201-1005 or by calling (601) 359-3589 or 1-800-444-PERS.

Funding Policy

PERS members are required to contribute 7.25% of their annual covered salary and the City of Purvis contributes at an actuarially determined rate. The current rate is 11.3% of annual covered payroll. The requirements of PERS members are established and may be amended only by the State of Mississippi legislature. The City of Purvis' contributions to PERS for the years ending September 30, 2007, 2006, and 2005, were \$70,385, \$60,037 and \$54,660 respectively, equal to the required contributions for each year.

CITY OF PURVIS
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2007

NOTE 5 - RISK MANAGEMENT

The City of Purvis is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The City participates in two separate risk pools to provide coverage for possible losses due to these risks. These pools are described below:

A. Mississippi Municipal Workers' Compensation Group

This pool was formed under the Mississippi Workers' Compensation Act to provide coverage from claims arising from injuries to employees. The City is jointly and severally liable for obligations of the group.

B. Mississippi Municipal Liability Plan

This pool was formed under inter-local agreements for the purpose of providing the liability coverage prescribed by the Plan for the member municipalities. The pool uses a "service company" to manage the plan's day to day activities.

The City of Purvis pays premiums based upon an actuarial assessment of the City's loss experience rate and the plans overall financial condition. The City may be assessed if, at any time, the assets of the plan, in the opinion of the Board of Trustees, are insufficient to discharge its obligations.

SUPPLEMENTARY INFORMATION

CITY OF PURVIS, MISSISSIPPI
SCHEDULE OF LONG-TERM DEBT
For the Fiscal Year Ended September 30, 2007

	Balance Outstanding <u>October 1, 2006</u>	<u>Issued</u>	<u>Redeemed</u>	Balance Outstanding <u>September 30, 2007</u>
<u>DEFINITION AND PURPOSE</u>				
Revenue Bonds:				
Water and Sewer 6-79	\$ 49,232	\$ -	\$ 6,267	\$ 42,965
Water and Sewer 5-81	388,635	-	45,561	\$ 343,074
Water and Sewer 7-82	120,335	-	9,580	\$ 110,755
Total	<u>558,202</u>	<u>-</u>	<u>61,408</u>	<u>496,794</u>
Revolving Loan Payable & Other Debt				
SRF Loan	62,293	-	15,216	47,077
SRF Loan	460,027	-	27,446	432,581
SRF Loan	477,279	-	22,396	454,883
Promissory Note	-	40,079	8,426	31,653
Total	<u>999,599</u>	<u>40,079</u>	<u>73,484</u>	<u>966,194</u>
Capital Fund Loan:				
Water and Sewer	170,717	-	18,816	151,901
General Fund	253,742	-	79,040	174,702
Total	<u>424,459</u>	<u>-</u>	<u>97,856</u>	<u>326,603</u>
TOTAL	<u>\$ 1,982,260</u>	<u>\$ 40,079</u>	<u>\$ 232,748</u>	<u>\$ 1,789,591</u>

**CITY OF PURVIS, MISSISSIPPI
SCHEDULE OF SURETY BONDS
For the Fiscal Year Ended September 30, 2007**

<u>Name</u>	<u>Position</u>	<u>Surety</u>	<u>Bond Amount</u>
Roger Herrin	Mayor	United States Fidelity	\$ 100,000
John Jordan	Mayor-Protem	United States Fidelity	20,000
Milton Bourn	Alderman	MS Municipal Bond Program	25,000
Willie Stuart	Alderman	MS Municipal Bond Program	25,000
John Jordan	Alderman	MS Municipal Bond Program	25,000
Leon Hartfield	Alderman	MS Municipal Bond Program	25,000
Nancy Pylant	Alderman	MS Municipal Bond Program	25,000
Sheila Speights	City Clerk	United States Fidelity	120,000
Pat Phillips	Deputy City Clerk	United States Fidelity	10,000
Carolyn Taylor	Deputy City Clerk	United States Fidelity	10,000
Melissa Spiers	Court Clerk	United States Fidelity	10,000
Jon Howard	Police Chief	United States Fidelity	50,000
Various (7)	Police Officers	United States Fidelity	25,000
Various (2)	Deputy Clerks	United States Fidelity	10,000

CITY OF PURVIS, MISSISSIPPI
SCHEDULE OF INVESTMENTS- ALL FUNDS
For the Fiscal Year Ended September 30, 2007

Ownership	Type of Investment	Interest Rate	Acquisition Date	Maturity Date	Other Information	Investment Cost/Value
General Fund	Certificate of Deposit	3.45%	8/8/2007	365 Days	Hancock Bank	\$ 115,358

INDEPENDENT AUDITORS' REPORT

WRIGHT CPA GROUP, PLLC

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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH STATE LAWS AND REGULATIONS

Honorable Mayor and Board of Aldermen
City of Purvis
Purvis, Mississippi

We have audited the Combined Statement of Cash Receipts and Disbursements of the City of Purvis, Mississippi, as of and for the year ended September 30, 2007, and have issued our report thereon dated November 9, 2007. We have conducted our audit in accordance with auditing standards generally accepted in the United States of America.

As required by the state legal compliance audit program prescribed by the Office of the State Auditor, we have also performed procedures to test compliance with certain state laws and regulations. However, providing an opinion on compliance with state laws and regulations was not an objective of our audit and, accordingly, we do not express such an opinion.

The results of those procedures and our audit of the Combined Statement of Cash Receipts and Disbursements disclosed the following material instances of noncompliance with state laws and regulations. Our findings and recommendations and your responses are as follows:

2007-1 Finding: According to Miss. Code Ann. (1972) Section 21-35-15 & 21-35-25, expenditures shall not exceed budget estimates except for capital outlay, election expenses and payment of emergency warrants. Actual expenditures exceeded the budget for items not mentioned above. Additionally, budget revisions resulting in more than a 10 percent change in a department's originally adopted budget must be publicized in the same way the municipality published its original budget. Actual expenditures and revenues exceeded the budget amounts in excess of 10% and the required amended budget was not published.

Recommendation: We recommend that the City of Purvis, Mississippi amend the budget for any actual and allowable increases in expenditures and subsequently publish the amended budget if the requirements are met.

Response: The City of Purvis will amend the budget for any increases in allowable expenditures during the year and abide by the requirements set forth in Miss Code Ann. (1972) Sections 21-35-15 & 21-35-25.

The Office of the State Auditor or a public accounting firm will review, on a subsequent year's audit engagement, the findings in this report to ensure that corrective action has been taken.

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

Wright CPA Group, PLLC
WRIGHT CPA GROUP, PLLC
November 9, 2007

WRIGHT CPA GROUP, PLLC

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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS

Honorable Mayor and Board of Aldermen
City of Purvis, Mississippi

We have audited the Combined Statement of Cash Receipts and Disbursements (All Funds) of the City of Purvis, Mississippi, as of and for the year ended September 30, 2007 and have issued our report thereon dated November 9, 2007. We conducted our audit in accordance with auditing standards generally accepted in the United States of America.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered City of Purvis, Mississippi's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City of Purvis, Mississippi's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the City of Purvis, Mississippi's internal control over financial reporting.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the City of Purvis, Mississippi's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the City of Purvis, Mississippi's financial statements that is more than inconsequential will not be prevented or detected by the City of Purvis, Mississippi's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the City of Purvis, Mississippi's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether City of Purvis, Mississippi's financial statements are free of 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 determination of financial statement amounts. 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.

We noted certain matters that we reported to management of City of Purvis, Mississippi, in a separate letter dated November 9, 2007.

This report is intended solely for the information and use of management, the Board of Aldermen, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Wright CPA Group, PLLC

Wright CPA Group, PLLC

Hattiesburg, MS

November 9, 2007