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# Town of Dumas

3481B Highway 370  
Dumas, Mississippi 38625

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

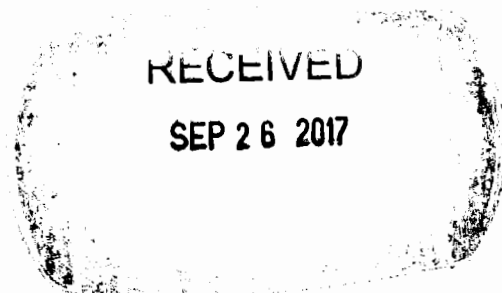
RE: Annual Municipal Audit

Accompanying this letter is a copy of the annual compilation of the Town of Dumas, Mississippi, for the fiscal year ended September 30, 2016. A separate management letter was not written to the town in connection with this audit.

Sincerely,



Mayor



FINANCIAL REPORT

TOWN OF DUMAS

DUMAS, MISSISSIPPI

YEAR ENDED SEPTEMBER 30, 2016

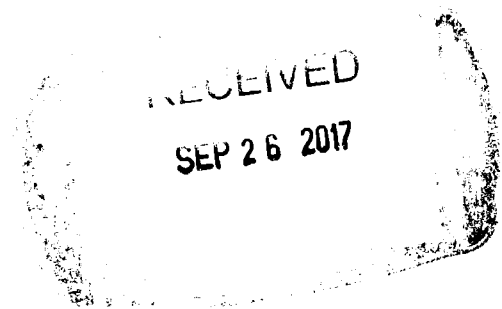
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# LINDSEY, DAVIS AND ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

MEMBER

STOCKHOLDERS  
 CHARLES L. DAVIS, JR., CPA  
 DEAN CAVINESS, CPA  
 STEPHANIE CLIFTON, CPA  
 B.J. HORTON, CPA  
 SHONDA DAVIS

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AMERICAN INSTITUTE OF  
 CERTIFIED PUBLIC ACCOUNTANTS  
 MISSISSIPPI SOCIETY OF  
 CERTIFIED PUBLIC ACCOUNTANTS

## INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Honorable Mayor and Board of Aldermen  
 Town of Dumas  
 Dumas, Mississippi 38625

We have applied certain agreed-upon procedures as discussed below, to the accounting records of the Town of Dumas, Mississippi, as of September 30, 2016, and for the year then ended, as required by the Office of the State Auditor, under the provisions of Section 21-35-31, Mississippi Code, 1972, Annotated. This report is solely for the use of the governing body of the Town of Dumas, Mississippi and the Office of the State Auditor. However, this report is a matter of public record, and its distribution is not limited. Our procedures and findings are as follows:

- A. 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:

<u>Bank</u>	<u>Fund</u>	<u>Balance per General Ledger</u>
The Peoples Bank	General	\$ 59,511
The Peoples Bank	Fire	30,932
The Peoples Bank	General	156

- B. The Town of Dumas owned no securities held for investment at September 30, 2016.
- C. The Town of Dumas collected no taxes on real or personal property (including motor vehicles) during the year ended September 30, 2016.
- D. We obtained a statement of payments made by the Mississippi Department of Finance and Administration to the town. The payments were traced to deposits in the bank and recorded in the general ledger without exception. Cash receipts were as follows:

<u>Purpose</u>	<u>Receiving Fund</u>	<u>Amount</u>
Sales Tax Allocation	General	\$ 15,237
Fire Protection Allocation	Fire	3,014
Gasoline Tax	General	1,439
TVA in Lieu of Taxes	General	1,555
General Municipal Aid	General	234
Transfer to Subgrantee	General	133,039

- E. We selected a sample of purchases made by the municipality during the year. Each sample item was evaluated for compliance with public purchasing requirements set forth in Sections 31-7-1, 31-7-13, 31-7-49, and 33-7-57, Mississippi Code, 1972, Annotated, as applicable.

The sample consisted of the following:

Number of sample items	16
Dollar value of sample	\$ 155,312

We found the Town's purchasing procedures to be in compliance with the above sections.

- F. The Town of Dumas collected no fines and forfeitures during the year ended September 30, 2016.
- G. We have read the Municipal Compliance Questionnaire completed by the town. The completed survey indicated no instances of noncompliance.

Because the above procedures do not constitute an audit conducted in accordance with generally accepted auditing standards, we do not express an opinion on any of the accounts or items referred to above. In connection with the procedures referred to above, no matters came to our attention that caused us to believe that the specified accounts or items should be adjusted. Had we performed additional procedures or had we conducted an audit of the financial statements in accordance with generally accepted auditing standards, matters might have come to our attention that would have been reported to you. This report relates only to the accounts and items specified above and does not extend to any financial statements of the Town of Dumas, for the year ended September 30, 2016.

This report is intended solely for the use of the Office of the State Auditor, State of Mississippi, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.

*Lindsey, Davis & Associates*

Lindsey, Davis and Associates  
Certified Public Accountants

Ripley, Mississippi  
August 24, 2017

# LINDSEY, DAVIS AND ASSOCIATES

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SHONDA DAVIS

## INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

Honorable Mayor and Board of Aldermen  
Town of Dumas  
Dumas, Mississippi 38625

Management is responsible for the accompanying statement of cash receipts and disbursements (all funds)-cash basis of the Town of Dumas, Mississippi, as of and for the year ended September 30, 2016 in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Management has elected to omit substantially all of the disclosures ordinarily required by accounting principles generally accepted in the United States of America. 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 statements are not designed for those who are not informed about such matters.

### **Required Supplementary Information**

Management has omitted the management's discussion and analysis information that is required to be presented for purposes of additional analysis. Such missing information, although not part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

The supplementary information contained on pages 8, 9 and 10 is presented for purposes of additional analysis and has been compiled by us from information that is the representation of management of the Town of Dumas, Mississippi, without audit or review. Accordingly, we do not express an opinion or any other form of assurance on such supplementary information.

*Lindsey, Davis & Associates*

Lindsey, Davis and Associates  
Certified Public Accountants

Ripley, Mississippi  
August 24, 2017

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TOWN OF DUMAS  
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS (ALL FUNDS)-CASH BASIS  
 YEAR ENDED SEPTEMBER 30, 2016

	GOVERNMENTAL FUND TYPE	TOTALS (MEMORANDUM ONLY)	
	<u>GENERAL</u>	<u>2016</u>	<u>2015</u>
<b>CASH OPERATING RECEIPTS</b>			
Intergovernmental Receipts			
State Shared Receipts:			
Sales Tax	\$ 15,237	\$ 15,237	\$ 17,039
Gasoline Tax	1,439	1,439	1,439
Fire Protection	3,014	3,014	2,557
General Municipal Aid	234	234	234
TVA in Lieu of Taxes	1,555	1,555	2,723
County Shared Receipts:			
Road Tax	4,759	4,759	5,961
Fire Protection	11,500	11,500	11,500
Gross Receipts Tax	9,625	9,625	3,408
Rent	8,325	8,325	6,226
Interest	460	460	886
Miscellaneous	0	0	0
<b>TOTAL OPERATING RECEIPTS</b>	<u>56,148</u>	<u>56,148</u>	<u>51,973</u>
<b>OTHER CASH RECEIPTS</b>			
Grant Proceeds	133,039	133,039	0
<b>TOTAL OTHER RECEIPTS</b>	<u>133,039</u>	<u>133,039</u>	<u>0</u>
<b>TOTAL CASH RECEIPTS</b>	<u>189,187</u>	<u>189,187</u>	<u>51,973</u>

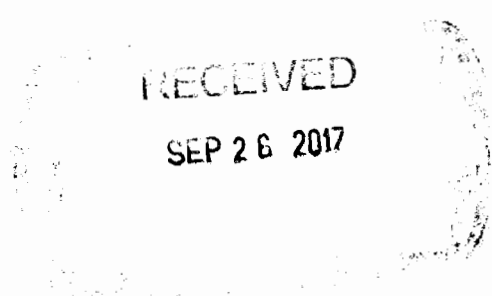
SEE ACCOUNTANT'S COMPILATION REPORT



TOWN OF DUMAS  
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS (ALL FUNDS)-CASH BASIS  
YEAR ENDED SEPTEMBER 30, 2016

	GOVERNMENTAL FUND TYPE	TOTALS (MEMORANDUM ONLY)	
	GENERAL	2016	2015
CASH OPERATING DISBURSEMENTS			
General Government	33,405	33,405	29,044
Public Safety	13,973	13,973	18,827
TOTAL OPERATING DISBURSEMENTS	<u>47,378</u>	<u>47,378</u>	<u>47,871</u>
OTHER CASH DISBURSEMENTS			
Capital Outlay	14,623	14,623	0
Grant Expense	133,039	133,039	0
TOTAL OTHER DISBURSEMENTS	<u>147,662</u>	<u>147,662</u>	<u>0</u>
TOTAL CASH DISBURSEMENTS	<u>195,040</u>	<u>195,040</u>	<u>47,871</u>
EXCESS OF CASH RECEIPTS OVER (UNDER) CASH DISBURSEMENTS	(5,853)	(5,853)	4,102
Cash Balances - Beginning of Year	<u>96,452</u>	<u>96,452</u>	<u>92,350</u>
Cash Balances - End of Year	<u>\$ 90,599</u>	<u>\$ 90,599</u>	<u>\$ 96,452</u>

SEE ACCOUNTANT'S COMPILATION REPORT



TOWN OF DUMAS  
SCHEDULE OF LONG-TERM DEBT  
YEAR ENDED SEPTEMBER 30, 2016

The Town of Dumas did not owe any long-term debt at September 30, 2016.

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SEE ACCOUNTANT'S COMPILATION REPORT

TOWN OF DUMAS  
SCHEDULE OF SURETY BONDS FOR TOWN OFFICIALS  
September 30, 2016

<u>Name</u>	<u>Position</u>	<u>Surety</u>	<u>Amount</u>
Bradley Lawson	Mayor	Travelers Insurance Co.	\$ 50,000
Shaun Bryan	Town Clerk	Travelers Insurance Co.	50,000
Richard Lawson	Alderman	Travelers Insurance Co.	35,000
Johnny Hill	Alderman	Travelers Insurance Co.	35,000
Patsy Davis	Alderwoman	Travelers Insurance Co.	35,000
Frances Mask	Alderwoman	Travelers Insurance Co.	35,000
Bobby Jones	Alderman	Travelers Insurance Co.	35,000

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SEE ACCOUNTANT'S COMPILATION REPORT

TOWN OF DUMAS  
SCHEDULE OF INVESTMENTS (ALL FUNDS) - CASH BASIS  
September 30, 2016

The Town of Dumas owned no securities held for investment at September 30, 2016.

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SEE ACCOUNTANT'S COMPILATION REPORT

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ACCOUNTANT'S REPORT ON COMPLIANCE  
WITH STATE LAWS AND REGULATIONS

Honorable Mayor and Board of Aldermen  
Town of Dumas  
Dumas, MS 38625

We have compiled the statement of cash receipts and disbursements (all funds)-cash basis of the Town of Dumas for the year ended September 30, 2015 and have issued our report dated August 29, 2016. We have conducted our compilation in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA.

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 compilation of the cash receipts and disbursements disclosed no material instances of noncompliance with state laws and regulations.

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

*Lindsey, Davis & Associates*

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Ripley, Mississippi  
August 24, 2017

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