



The following document was not prepared by the Office of the State Auditor, but was prepared by and submitted to the Office of the State Auditor by a private CPA firm. The document was placed on this web page as it was submitted. 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.

Paul Baggett  
332 Eastridge Dr.  
Brandon, Ms 39042

May 29, 2015


Mr. Edward Smith, CPA  
Office of State Auditor  
P O Box 956  
Jackson, MS 39205

Mr. Smith:

Enclosed are three (3) copies of the FY 2015 compilation and report and agreed upon procedures report for the Town of Roxie, Mississippi. This document has also been transmitted to the Mayor and Board of Alderman for the Town of Roxie, Mississippi.

Should you have any questions, please do not hesitate contact me at 601.937.1233.

Sincerely,

A handwritten signature in black ink, appearing to read "Paul Baggett", with a stylized flourish at the end.

Paul Baggett

JUN 02 2015

**Town of Roxie, Mississippi**  
**Compiled Financial Statements**  
**Year Ended September 30, 2014**

2014-09-30

INDEPENDENT ACCOUNTNANT'S REPORT ON APPLYING  
AGREED-UPON PROCEDURES

The Mayor and Board of Alderpersons  
Town Roxie  
Roxie, Mississippi

I have performed the procedures enumerated below, which were agreed to by the Office of the State Auditor, to the accounting records of the Town Roxie, Mississippi, solely to assist the Office of the State Auditor in evaluating the Town of Roxie, Mississippi's compliance with certain laws and regulations as of September 30, 2014, and for the year then ended. This agreed-upon procedures engagement was performed in accordance with generally accepted attestation standards. The sufficiency of these procedures is solely the responsibility of the Office of the State Auditor, State of Mississippi. Consequently, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are as follows:

1. I reconciled cash on deposit with the following banks to balance in the respective general ledger and obtained confirmation of the related balances from the banks:

<u>Bank</u>	<u>Fund</u>	<u>Balance Per General Ledger</u>
Bank of Franklin	General Fund	\$ 22,801.79
Bank of Franklin	General Fund	\$ 646.26
Bank of Franklin	General Fund	3,300.04
Bank of Franklin	Other Governmental	237.00
		<u>\$ 26,985.09</u>
Bank of Franklin	Water Fund	\$ 2,917.09
Bank of Franklin	Water Fund	\$ -
Bank of Franklin	Water Fund	60.02
		<u>\$ 2,977.11</u>

2. I physically examined securities held for investment. Securities held in trust are confirmed directly with respective trustees. All investment transactions during the year were examined for compliance with investments authorized by Section 21-33-232, Miss. Code Ann. (1972).
  - a. There were no investments at September 30, 2013.

3. I performed the following procedures with respect to taxes on real and personal property (including motor vehicles) levied during the fiscal year:
- Trace levies to the governing body minutes;
  - Traced distribution of taxes collected to proper funds and;
  - Analyzed increase in taxes for the most recent period for compliance with increase limitations of Sections 27-39-320 to 27-39-323, Miss. Code Ann (1972).

Levies were not specifically noted in the governing body's minutes.

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

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

There were no ad valorem tax collections for the retirement of General Obligation Debt.

4. I obtained a statement of payments made by the Department of Finance and Administration to the municipality. Payments indicated were traced top deposits in the respective bank accounts and recorded in the general ledger with no exceptions. Payments traced were as follows:

<u>Payment Purpose</u>	<u>Receiving Fund</u>	<u>Amount</u>
General Municipal Aid	General Fund	\$ 5,857.98
Sales Tax Allocation	General Fund	17,823.49
Homestead Exemption Reim.	General Fund	4,811.87
Fire Protection Allocation	Fire Fund	2,590.03
Payments Nuclear Plant Cty.	General Fund	2,693.93

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

The sample consisted of the following:

Number of Sample Items	40
Dollar value of Sample	\$ 29,370.15

Of this sample, invoices were available to support thirty-eight of the invoices tested, amounting to \$ 25,275.77.

6. I selected a sample of collections of fines and forfeitures and verified that the municipal court clerk had settled daily with the municipal clerk. I 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.
- The municipal court clerk settled daily with municipal clerk.
  - State imposed court assessments were collected or settled monthly with the Department of Finance and Administration. It was noted that only one deposit was made to the Court bank account.

7. I was unable to read the Municipal Compliance Questionnaire because it was not completed by the municipality.

I was not engaged to, and did not I perform an examination, the objective of which would be the expression of an opinion on management's compliance with laws and regulation. Accordingly, I do not express such an opinion. Had I performed additional procedures, other matters might have come to our attention that would have reported to you.

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.

A handwritten signature in black ink, appearing to read "Paul Baggett".

Paul Baggett

May 29, 2015

Town of Roxie, Mississippi

Table of Contents

<b>Financial Statement</b>	<b><u>Page</u></b>
Independent Accountant's Compilation Report .....	1
Statement of Cash Receipts and Disbursements- Governmental and Business-type Activities .....	2-3
<b>Supplemental Information</b>	
Schedule of Investments .....	4
Schedule of Long-Term Debt .....	5
Schedule of Surety Bonds for Town Officials .....	6

## INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

The Mayor and Board of Alderpersons  
Town Roxie  
Roxie, Mississippi

I have compiled the accompanying statement of cash receipts and disbursements - governmental and business-type activities of the town of Roxie, Mississippi for the year ended September 30, 2013. I have not audited or reviewed the accompanying financial statement and, accordingly, do not express an opinion or provide any assurance about whether the financial statement is in accordance with the cash basis of accounting.

The management of the Town of Roxie, Mississippi, is responsible for the preparation and fair presentation of the financial statements in accordance with the cash basis of accounting and for designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that that there are no material changes that should be made to the financial statements.

Management has not presented government-wide financial statements to present the cash basis financial position and changes in cash basis financial position of its governmental activities and business-type activities. Generally accepted accounting principles applied in the United States of America, as applied to the Town of Roxie's cash basis of accounting, require the presentation of the government-wide financial statements. The amounts that would be reported in the Town of Roxie's government-wide financial statements resulting from the cash basis transactions for the Town of Roxie's governmental activities and business-type activities are not reasonably determined.

The Mayor and the Alderpersons have elected to omit substantially all the disclosures ordinarily included in the financial statements prepared on the cash basis of accounting. If the disclosures that have been omitted were included in the financial statements, they might influence the user's conclusions about the Town of Roxie's cash receipts and disbursements. Therefore, this financial statement is not designed for use by those who are not informed about such matters.

The Mayor and the Alderpersons have omitted the management's discussion and analysis information that is required to be presented for purposes of additional analysis. This missing information, although not a part of the financial statements is required by the Governmental Accounting Standards Board, who considers it to be an essential part of the financial reporting for placing the financial statements in an appropriate operational, economic, or historical context. The supplemental information contained in Schedules 1 through 4 has been compiled from information that is the representation of management. I have not audited or reviewed the supplementary information and do not express an opinion or provide any assurance on such supplementary information.

In accordance with the provisions of 21-35-31, Miss. Code Ann. (1972), I have issued a report dated May 29, 2015, on the results of our agreed-upon procedures.

  
Paul Baggett



**Town of Roxie, Mississippi**  
**Statement of Cash Receipts and Disbursements**  
**Governmental and Business-Type Activities**  
**For the Year ended September 30, 2014**

	<u>Governmental Activities</u>			<u>Business-type Activities</u>	
	<u>General Fund</u>	<u>Other Governmental Fund</u>	<u>Total</u>	<u>Water Fund</u>	<u>Total</u>
<b>RECIEPTS:</b>					
Taxes					
General Property Taxes	\$ 65,514		\$ 65,514		
License and Permits					
Utility Franchise Charges	\$ 8,652		\$ 8,652	\$ 354	\$ 354
Intergovernmental Receipts					
Federal Grants					
USDA			\$ -		
State Grants					
General Municipal Aid	\$ 4,515		\$ 4,515		
Homestead	\$ 4,668		\$ 4,668		
MDA Grant			\$ -		
State Shared Receipts					
Sales Taxes	\$ 18,180		\$ 18,180		
Fire Protection	\$ 2,708		\$ 2,708		
County Grants			\$ -		
Charges for Services					
Water Utility			\$ -	\$ 126,803	\$ 126,803
Other Receipts					
Fines and Forfeits	\$ 281		\$ 281		
Rent	\$ 300		\$ 300		
Interest	\$ 10		\$ 10	\$ 5	\$ 5
Other	\$ 725		\$ 725		
<b>TOTAL RECIEPTS</b>	<u>\$ 105,553</u>	<u>\$ -</u>	<u>\$ 105,553</u>	<u>\$ 127,162</u>	<u>\$ 127,162</u>

See Independent Accountant's Compilation Report.

**Town of Roxie, Mississippi**  
**Statement of Cash Receipts and Disbursements**  
**Governmental and Business-Type Activities**  
**For the Year ended September 30, 2014**

	<u>Governmental Activities</u>			<u>Business-type Activities</u>	
	<u>General Fund</u>	<u>Other Governmental Fund</u>	<u>Total</u>	<u>Water Fund</u>	<u>Total</u>
<b>DISBURSEMENTS:</b>					
General Government	\$ 72,287		\$ 72,287		
Public Safety					
Police	\$ 8,176		\$ 8,176		
Fire	\$ 2,677		\$ 2,677		
Public Works	\$ 33,481		\$ 33,481		
Culture and Recreation	\$ 25		\$ 25		
Enterprises					
Water and Sewer			\$ -	\$ 129,106	\$ 129,106
Grants					
Capital Outlay-Water System			\$ -	\$ -	\$ -
Interest on Loans	\$ 587		\$ 587	\$ 305	\$ 305
Other Disbursements					
Redemption of Principal	\$ 17,672		\$ 17,672	\$ 4,793	\$ 4,793
<b>TOTAL DISBURSEMENTS</b>	<u>\$ 134,905</u>	<u>\$ -</u>	<u>\$ 134,905</u>	<u>\$ 134,204</u>	<u>\$ 134,204</u>
<b>EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS</b>	<u>\$ (29,352)</u>	<u>\$ -</u>	<u>\$ (29,352)</u>	<u>\$ (7,042)</u>	<u>\$ (7,042)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Sale of Vehicles	\$ 2,429		\$ 2,429	\$ -	\$ -
Preceeds of Loans	\$ 17,000		\$ 17,000	\$ 3,000	\$ 3,000
Transfers in	\$ 2,096		\$ 2,096	\$ -	\$ -
Transfers out			\$ -	\$ (2,096)	\$ (2,096)
<b>Total other financing sources (Uses)</b>	<u>\$ 21,525</u>	<u>\$ -</u>	<u>\$ 21,525</u>	<u>\$ 904</u>	<u>\$ 904</u>
<b>Excess (Deficiency) of Receipts and other financing sources over disbursements and other financing uses</b>	<u>\$ (7,827)</u>	<u>\$ -</u>	<u>\$ (7,827)</u>	<u>\$ (6,138)</u>	<u>\$ (6,138)</u>
<b>CASH BASIS FUND BALANCE - BEGINNING</b>	<u>\$ 8,960</u>		<u>\$ 8,960</u>	<u>\$ 7,444</u>	<u>\$ 7,444</u>
Prior period adjustment				\$ -	\$ -
<b>CASH BASIS FUND BALANCE - ENDING</b>	<u>\$ 1,133</u>	<u>\$ -</u>	<u>\$ 1,133</u>	<u>\$ 1,306</u>	<u>\$ 1,306</u>

See Independent Accountant's Compilation Report.

**TOWN OF ROXIE, MISSISSIPPI**

**SUPPLEMENTAL INFORMATION**

**Town of Roxie, Mississippi  
Schedule of Investments  
September 30, 2014**

**NONE**

**Town of Roxie, Mississippi**  
**Schedule of Long Term Debt - All Funds**  
**For the Year Ended September 30, 2014**

	Balance Outstanding 10/1/2013	Issued	Redeemed	Balance Outstanding 9/30/2014
Mississippi Development Authority	\$ 14,820	\$ -	\$ (2,465)	\$ 12,355
Bank of Franklin	\$ -	\$ 20,000	\$ (20,000)	\$ -
	<u>\$ 14,820</u>	<u>\$ 20,000</u>	<u>\$ (22,465)</u>	<u>\$ 12,355</u>

**Town of Roxie, Mississippi**  
**Schedule of Surety Bonds for Town Officials**  
**September 30, 2014**

<u>Name</u>	<u>Position</u>	<u>Company</u>	<u>Bond</u>
Michael Wright	Mayor	Travelers	\$ 50,000
Bradley Mullins	Aldersperson	Travelers	\$ 10,000
Robert Darrell Halford	Aldersperson	Travelers	\$ 10,000
Sharon Davis	Aldersperson	Travelers	\$ 10,000
Armand Williams	Aldersperson	Travelers	\$ 10,000
Alexis Thompson	Aldersperson	Travelers	\$ 10,000
Kelvin Doss	Police Chief	Brieffield	\$ 50,000
Stephanie Cameron	Clerk	Western	\$ 50,000
Deborah Jackson	Deputy Clerk	Western	\$ 10,000

## **INDEPENDENT ACCOUNTANT'S COMPILATION REPORT**

The Mayor and Board of Alderpersons  
Town Roxie  
Roxie, Mississippi

I have compiled the basic financial statements of the Town of Roxie, Mississippi as of and for the year ended September 30, 2014 and have issued my report dated May 29, 2015. I have conducted my compliance in accordance with the compilation standards generally accepted in the United States of America and the standards applicable to financial compilations.

As required by the state legal compliance audit program prescribed by the Office of the State Auditor, I 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 the objective of my compliance and, accordingly I do not express such an opinion.

The results of those procedures and my compilation of the general purpose financial statements disclosed no material instances of noncompliance with state laws and regulations.

Paul Baggett