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Town of Roxie

Mayor, Armand B. Williams

Board Attorney, Morgan Halford-Poore

Town Clerk, Vanessa H. Bolin

Deputy Clerk, Deborah H. Jackson

**P O Box 117
Roxie MS 39661
Phone # (601) 322-7301
Fax # (601) 322-7315**

Alderwoman, Alexis Thompson

Alderman, James McNutt

Alderwoman, Cynthia Doss

Alderwoman, April Lee Hunt

Alderwoman, Robin L. Hunt

April 23, 2019

MS Office of the State Auditor
P O Box 956
Jackson MS 39205-0956

TO WHOM IT MAY CONCERN:

Enclosed you will find a copy of the Compiled Financial Statements for years ended September 30, 2017 and 2018 prepared by Mrs. Verbalee B. Watts, CPA owner of Verbalee B. Watts & Associates of Brookhaven MS for your review.

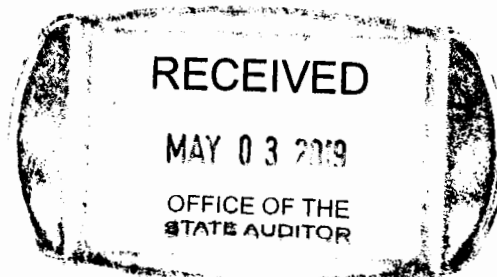
The Town of Roxie is required to submit a copy of this yearly report to the MS Office Of the State Auditor.

If you have any questions regarding this report, please do not hesitate to contact us.

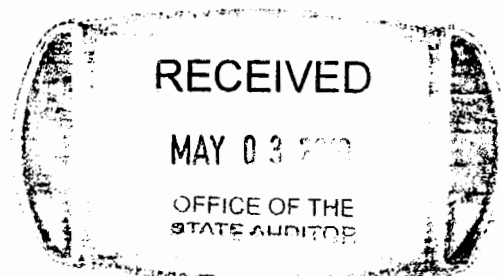
Respectfully,



Vanessa Bolin



Town of Roxie, Mississippi
Compiled Financial Statements
For the Years Ended September 30, 2017 and 2018



VERBALEE B. WATTS
CERTIFIED PUBLIC ACCOUNTANT

TOWN OF ROXIE, MISSISSIPPI

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VERBALEE B. WATTS
CERTIFIED PUBLIC ACCOUNTANT
602 W. CONGRESS ST.
P.O. BOX 226 TELEPHONE 833-8683
BROOKHAVEN, MISSISSIPPI 39601

*Member of Mississippi Society
Of Certified Public Accountants*

January 9, 2019

*Member of American Institute
Of Certified Public Accountants*

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

The Mayor and Board of Alderpersons
Town of Roxie
Roxie, Mississippi 39661

I have performed the procedures enumerated below, which were agreed to by the Office of the State Auditor, to the accounting records of Town of 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, 2018, and for the year then ended. This agreed-upon procedures engagement was performed in accordance with the attestation standards established by the American Institute of Certified Public Accountants. 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.

My procedures and findings are as follows:

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

Bank	Fund	Balance Per General Ledger
Bank of Franklin	General Fund	\$ 17,797
Bank of Franklin	Clearing Fund	725
		<u>\$ 18,522</u>
Bank of Franklin	Water Fund	\$ 3,608
Bank of Franklin	Water Deposit Fund	824
		<u>\$ 4,432</u>

2. The General Property Taxes are allocated to the Town of Roxie by the Chancery Clerk and Franklin County Board of Supervisors.
3. I 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 with no exceptions. Payments traced were as follows:

<u>Payment Purpose</u>	<u>Receiving Fund</u>	<u>Amount</u>
General Municipal Aid	General Fund	\$ 248
Sales Tax Allocation	General Fund	21,366
Homestead Exemption Reimb.	General Fund	5,166
Fire Protection Allocation	General Fund	2,837
Payments Nuclear Plant County	General Fund	2,104
Gasoline Tax	General Fund	1,522
Grantor - Dept. of Health	General Fund	702

4. I reviewed samples of cash receipts made by the employees and traced them to the deposits made to the bank. There was cash that was on the daily receipts that was never deposited. This is a legal matter and is now in the legal process. The employee responsible is no longer employed.
5. I found that this small municipality does not have a court system, therefore would not be required to settle daily or monthly. All legal matters are handled through the Franklin County system.

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

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MAY 03 2003

OFFICE OF THE
STATE AUDITOR

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.

VERBALEE B. WATTS & ASSOCIATES



Verbalee B. Watts
Certified Public Accountant

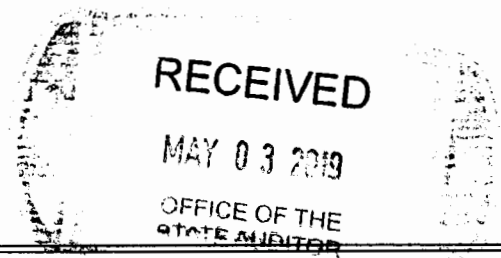
January 9, 2019

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OFFICE OF THE
STATE AUDITOR

FINANCIAL STATEMENTS



VERBALEE B. WATTS
CERTIFIED PUBLIC ACCOUNTANT

Town of Roxie, Mississippi
Statement of Cash Receipts and Disbursements
Governmental and Business-Type Activities
For the Years Ended September 30, 2017 and 2018

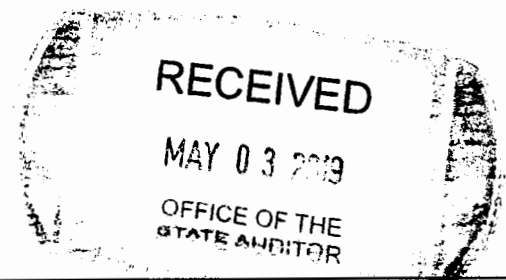
	Governmental Activities	Business-Type Activities	Governmental & Business-Type Activities	
	General Fund	Water Fund	Total	
			2018	2017
RECEIPTS:				
Taxes				
General Property Taxes	\$ 55,559	\$ -	\$ 55,559	\$ 69,928
Licenses and Permits	100	-	100	180
Utility Franchise Charges	6,006	-	6,006	3,340
Intergovernmental Receipts	-	-	-	24
State Grants	-	-	-	-
General Municipal Aid	248	-	248	248
Homestead Exemption	5,166	-	5,166	5,151
Grantor Payments-Dept of Health	702	-	702	250
State Shared Receipts	-	-	-	-
Sales Taxes	21,386	-	21,386	19,994
Fire Protection	2,837	-	2,837	2,783
Gasoline Taxes	1,522	-	1,522	1,522
Charges for Services	-	-	-	-
In Lieu of Taxes	5,940	-	5,940	3,244
Water Utility	-	102,123	102,123	112,567
Other Receipts-Sale of Gas Line	-	-	-	61,000
Interest	25	3	28	45
Rent	-	-	-	4,000
Prior Year Adjustment	2,958	-	2,958	-
W & S Loan Repayment	800	-	800	-
Other	1,066	2,243	3,309	2,624
Transfers in	1,970	1,454	3,424	-
TOTAL RECEIPTS	\$ 106,285	\$ 105,823	\$ 212,108	\$ 286,900

See Independent Accountant's Compilation Report

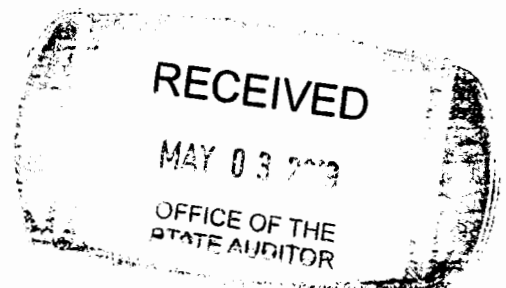
Town of Roxie, Mississippi
Statement of Cash Receipts and Disbursements
Governmental and Business-Type Activities
For the Years Ended September 30, 2017 and 2018

	Governmental Activities	Business-Type Activities	Governmental & Business-Type Activities	
	General Fund	Water Fund	Total	
			2018	2017
DISBURSEMENTS:				
General Government	\$ 52,910	\$ 27,303	\$ 80,213	\$ 128,154
Other Disbursements	-	-		
Salaries	18,000	79,450	97,450	93,495
Loan Transfer	1,970	-	1,970	-
IRS Note Payment	24,838	-	24,838	9,530
IRS Interest	50	-	50	50
N/P- MS Development Association	-	-	-	6,657
Interest MS Development Authority	-	-	-	171
PERS	27,221	-	27,221	26,962
Transfers out water deposits	-	965	965	-
Equipment	-	-	-	3,029
	-	-	-	-
TOTAL DISBURSEMENTS	\$ 124,989	\$ 107,718	\$ 232,707	\$ 268,048
 Excess (Deficiency) of receipts and other financing sources over disbursements and other financing uses	 \$ (18,704)	 \$ (1,895)	 \$ (20,599)	 \$ 18,852
 CASH BASIS FUND BALANCE-BEGINNING	 \$ 36,501	 \$ 6,327	 \$ 42,828	 \$ 23,976
 CASH BASIS FUND BALANCE - ENDING	 \$ 17,797	 \$ 4,432	 \$ 22,229	 \$ 42,828

See Independent Accountant's Compilation Report



SUPPLEMENTAL INFORMATION



Town of Roxie, Mississippi
Schedules of Surety Bonds for Town Officials
For the Years Ended September 30, 2017 and 2018

<u>Name</u>	<u>Position</u>	<u>Company</u>	<u>Bond</u>
Armand B. Williams Sr	Mayor	MS Municipal	50,000
Robin Hunt	Aldersperson	MS Municipal	10,000
Cynthia Mechelle Doss	Aldersperson	MS Municipal	10,000
Alexis Thompson	Aldersperson	MS Municipal	10,000
James R. McNutt	Aldersperson	MS Municipal	10,000
April Lee Hunt	Aldersperson	MS Municipal	10,000
Deborah Jackson	Deputy Clerk	FCCI	10,000
Vanessa H. Bolin	Clerk	Western	50,000

