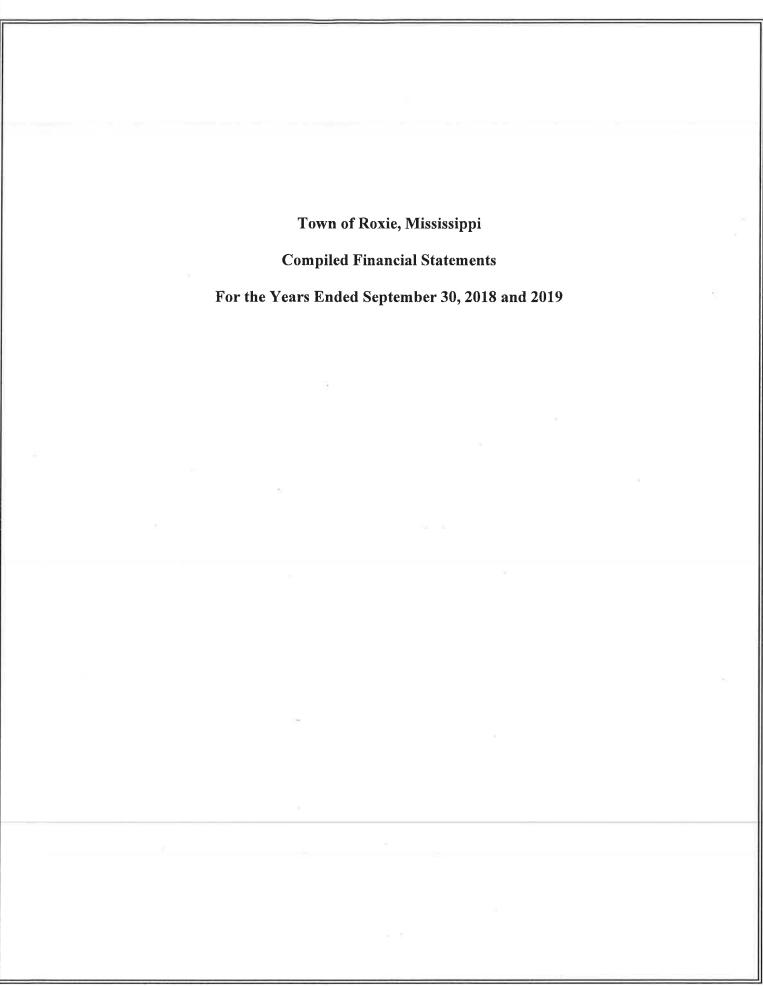


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### TOWN OF ROXIE, MISSISSIPPI

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### January 7, 2020

# 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, 2019, 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 Bank of Franklin	General Fund Clearing Fund	\$	37,904 9	
	-	\$	37,913	
Bank of Franklin Bank of Franklin	Water Fund Water Deposit Fund	\$	27,823 2,813	
		\$	30,636	

- 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:

Payment Purpose	Receiving Fund	ing Fund Am	
General Municipal Aid	General Fund	\$	248
Sales Tax Allocation	General Fund		41,422
Homestead Exemption Reimb.	General Fund		5,239
Fire Protection Allocation	General Fund		2,933
Payments Nuclear Plant County	General Fund		2,120
Gasoline Tax	General Fund		1,522
Grantor – MS Development Authority	General Fund		329,314

4. 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.

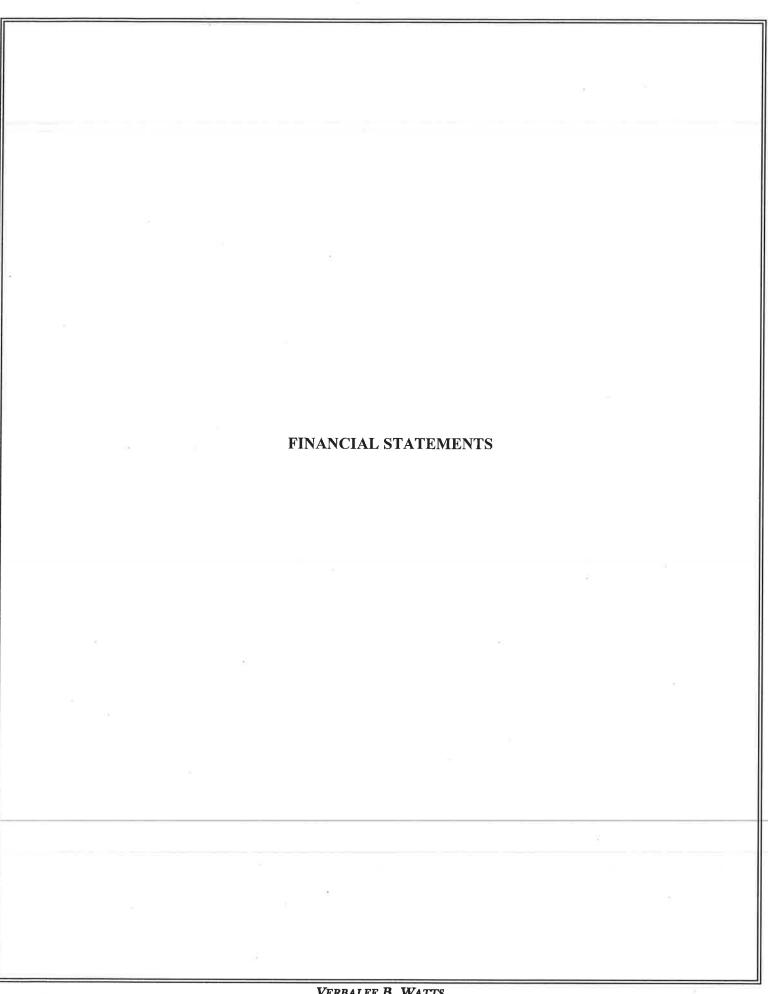
This report is intended solely for the use of the Office of the State Auditor, State of Mississippi, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record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

VERBALEE B. WATTS & ASSOCIATES

erbalee B. Watts

Certified Public Accountant

January 7, 2020



## Town of Roxie, Mississippi

Statement of Cash Receipts and Disbursements Governmental and Business-Type Activities For the Years Ended September 30, 2018 and 2019

	General W		Business-Type Activiti	es	Governmental & Business-Type Activities			
			Water Fund		Total <b>2019</b>		2018	
RECEIPTS:	7							
Taxes								
General Property Taxes	\$	58,446	\$	- \$	58,446	S	55,559	
Licenses and Permits		31		¥	31		100	
Utility Franchise Charges		6,087		<u></u>	6,087		6,006	
Intergovernmental Receipts		*		•			3€	
State Grants		2		2:	-		÷	
General Municipal Aid		248		•	248		248	
Homestead Exemption		5,239		÷	5,239		5,166	
Grantor Payments-Dept of Health		3		3	3		702	
Grantor Payments-MS Development		329,314			329,314	•		
State Shared Receipts		2		2	ě		-	
Sales Taxes		41,422		<b>.</b>	41,422		21,386	
Fire Protection		2,933			2,933		2,837	
Gasoline Taxes		1,522		5	1,522		1,522	
Charges for Services		*		•	-		:00	
In Lieu of Taxes		10,379		2	10,379		5,940	
Water Utility		ē	137,26	9	137,269		102,123	
Other Receipts-Sale of Gas Line		*			*		€	
Interest		120	7	6	196		28	
Rent		-			-		: <u>:</u>	
Prior Year Adjustment		¥			-		2,958	
W & S Loan Repayment				5	-		800	
Other		864		2	864		3,309	
Transfers in				÷			3,424	
TOTAL RECEIPTS	\$	456,605	\$ 137,34	5 <b>\$</b>	593,950	\$	212,108	

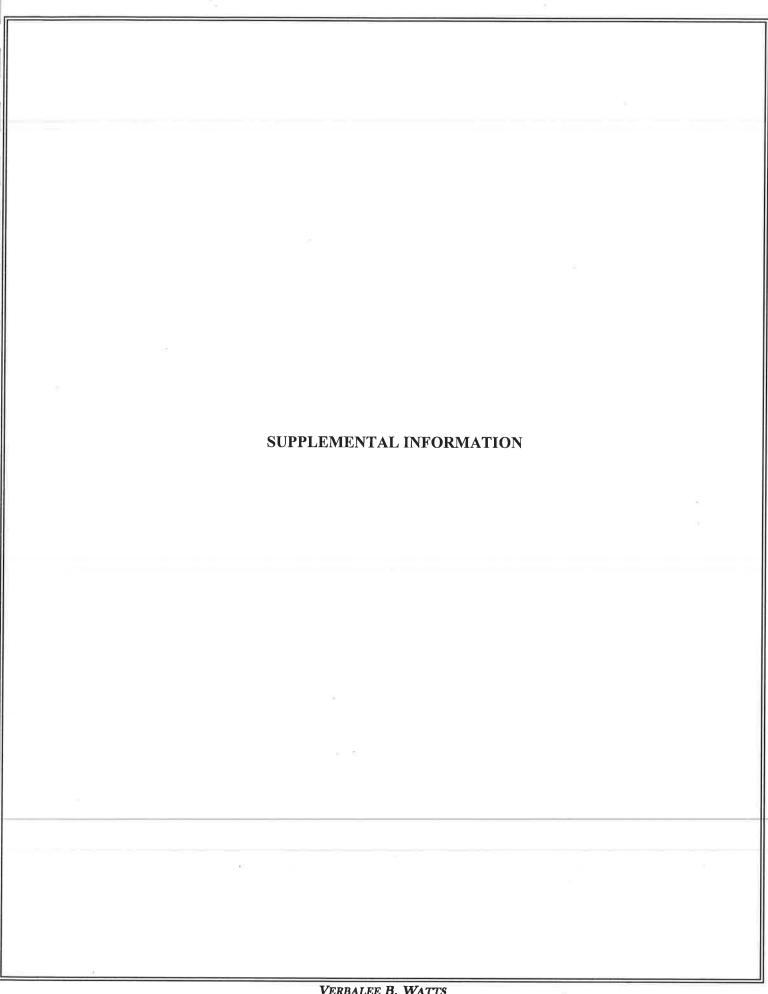
See Independent Accountant's Compilation Report

## Town of Roxie, Mississippi

Statement of Cash Receipts and Disbursements Governmental and Business-Type Activities For the Years Ended September 30, 2018 and 2019

	General		Busin	ess-Type Activities	_	Governmental & Business-Type Activities		
			Water			Total		2018
DYONYIDOHAMBITO		Fund		Fund	-	2019		2018
DISBURSEMENTS:	dr.	24.411	Φ	42.026	e	77 127	o.	00.212
General Government	\$	34,411	\$	43,026	\$	77,437	\$	80,213
Other Disbursements		24.426		70.104		104.540		07.450
Salariès - NET		34,436		70,104		104,540		97,450
Loan Transfer		Ē		-		=		1,970
IRS Note Payment		•		383		5.		24,838
IRS Interest				343		*		50
N/P- MS Development Association CDBG		329,314		e: (B)		329,314		.50
Taxes - Payroll		23,662		190		23,662		
PERS		2,543		127		2,543		-
Insurance		12,132		381		12,132		27,221
Equipment		윭		SE		¥		965
TOTAL DISBURSEMENTS	\$	436,498	\$	113,130	_\$	549,628	\$	232,707
Excess (Deficiency) of receipts and other financing sources over disbursements								а
and other financing uses	\$	20,107	\$	24,215	\$	44,322	\$	(20,599)
CASH BASIS FUND BALANCE-BEGINNING	\$	17,797	\$	3,608	\$	21,405	\$	42,828
CASH BASIS FUND BALANCE - ENDING	\$	37,904	\$	27,823	\$	65,727	\$	22,229

See Independent Accountant's Compilation Report



## Town of Roxie, Mississippi

Schedules of Surety Bonds for Town Officials For the Years Ended September 30, 2018 and 2019

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