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TOWN OF ROXIE, MISSISSIPPI
FINANCIAL REPORTS
YEAR ENDED SEPTEMBER 30, 2020

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INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

Honorable Mayor and Board of Aldermen
Town of Roxie, Mississippi

I have compiled the accompanying statement of cash receipts and disbursements of the Town of Roxie, Mississippi, for the year ended September 30, 2020, in accordance with standards established by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. I have not audited or reviewed the accompanying statement of cash receipts and disbursements and, accordingly, do not express an opinion or any other form of assurance on it.

The town's policy is to prepare its financial statement on the basis of cash receipts and disbursements; consequently, certain revenue is recognized when received rather than when measurable and available, and certain expenditures are recognized when paid rather than when the obligation is incurred. Accordingly, the statement of cash receipts and disbursements is not intended to present results of operations in conformity with generally accepted accounting principles.

Management has elected to omit substantially all of the disclosures ordinarily included in financial statements. If the omitted disclosures were included they might influence the user's conclusions about the town's financial condition and operation. Accordingly, these financial statements are not designed for those who are not informed about such matters.

The supplementary information listed in the Table of Contents is presented for purposes of additional analysis and has been compiled by me from information that is the representation of management of the Town of Roxie, without audit or review. Accordingly, I do not express an opinion or any other form of assurance on such supplementary information.



CERTIFIED PUBLIC ACCOUNTANT

Bernell McGehee, CPA
Liberty, Mississippi

June 22, 2021

Town of Roxie, Mississippi
Statement of Cash Receipts and Disbursements - All Fund Types (Unaudited)
For the Year Ended September 30, 2020

	<u>Governmental Funds</u>	<u>Proprietary Funds</u>	Total
	<u>General</u>	<u>Water and Sewer</u> <u>Sewer</u>	<u>(Memorandum On</u> <u>2020</u>
REVENUE RECEIPTS			
General Property Taxes	\$59,060		\$59,060
License and Permits	25		25
Franchise Fees	10,630		10,630
Intergovernmental Revenues			
State Grants			
CDBG - Sewer Improvements		67,686	67,686
General Municipal Aid	962		962
Homestead Exemption	3,125		3,125
State Shared Receipts			0
Sales Tax	42,984		42,984
Internet Use Tax	23,550		23,550
Fire Protection	2,851		2,851
Grand Gulf	2,219		2,219
Gasoline Tax	808		808
Charges for Services			
Water & Sewer Charge		122,256	122,256
Interest	229	166	395
Other	1,229		1,229
Total Receipts	<u>147,672</u>	<u>190,108</u>	<u>337,780</u>
Operating Disbursements			
General Government			
Executive	\$ 27,020		\$ 27,020
Financial	83,670		83,670
Other	9,432		9,432
Enterprise			
Water and Sewer		116,794	\$ 116,794
CDBG Sewer Improvements		67,686	\$ 67,686
Total Disbursements	<u>\$ 120,122</u>	<u>\$ 184,480</u>	<u>\$ 304,602</u>
Excess (Deficiency) of receipts over disbursements	<u>\$ 27,550</u>	<u>\$ 5,628</u>	<u>\$ 33,178</u>
Cash Basis Fund Balance- Beginning of Year	<u>37,913</u>	<u>27,823</u>	<u>65,736</u>
Cash Basis Fund Balance- End of Year	<u>\$ 65,463</u>	<u>\$ 33,451</u>	<u>\$ 98,914</u>

See Accompanying Accountant's Compilation Report

Town of Roxie, Mississippi
Schedule of Surety Bonds for Municipal Officers
Year Ended September 30, 2020

Name	Position	Company	Bond
Armand B. Williams, Jr	Mayor	Mississippi Municipal	\$50,000
Robin Hunt	Aldersperson	Mississippi Municipal	\$10,000
Cynthia Doss	Aldersperson	Mississippi Municipal	\$10,000
Alexis Thompson	Aldersperson	Mississippi Municipal	\$10,000
James R. McNutt	Aldersperson	Mississippi Municipal	\$10,000
April Lee Hunt	Aldersperson	Mississippi Municipal	\$10,000
Vanessa Bolin	Town Clerk	Western	\$50,000
Deborah Jackson	Deputy Clerk	FCCI	\$10,000

BERNELL McGEHEE, CPA
P. O. BOX 410
LIBERTY, MISSISSIPPI 39645

Mayor and Board of Aldermen
Town of Roxie, Mississippi

I have applied certain agreed upon procedures, as discussed below, to the accounting records of the Town of Roxie, Mississippi as of September 30, 2020 and for the year then ended, as required by the office of the State Auditor. This is solely for the use of the governing body of the Town of Crosby Mississippi, and the office of the State Auditor. However, this report is a matter of public record, and its distribution is not limited. My procedures and findings are as follows:

- (a). I reconciled cash on deposit with the following banks to balances in the respective fund accounts and obtained confirmation of the related balances from the banks.

<u>BANK</u>	<u>ACCOUNT NAME</u>	<u>Balance</u>
Bank of Franklin	Water and Sewer	\$ 33,451
Bank of Franklin	Water and Sewer - Customer deposits	<u>\$ 3,112</u>
Total Water and Sewer		\$ 36,563
Bank of Franklin	General Fund	65,463
Bank of Franklin	Clearing	-
Bank of Franklin	Fire Prevention	<u>676</u>
Total General Fund		<u>66,139</u>
TOTAL CASH		<u><u>\$ 102,702</u></u>

- (b). As of September 30, 2020 the town held no investment securities.

- (c). I performed the following procedures with respect to taxes on real and personal property levied during the fiscal year with respect to levies and proper distribution of taxes and I analyzed collections for compliance with increase limitations and found no issues.

Note: Town of Roxie contracts with Franklin County, Mississippi to collect property taxes on its behalf.

- (d). I obtained a statement of payments made by the Mississippi Department of Finance and Administration to the Town of Crosby. All payments were traced to deposits in the banks.

PAYMENT PURPOSES	Amount
Water and Sewer Fund:	
CDBG Sewer Grant	<u>\$67,686</u>
General Fund:	
Sales Tax	\$42,984
Internet Use Tax	23,550
Homestead Exemption	3,125
Fire Protection	2,851
Grand Gulf	2,219
General Municipal Aid	962
Gasoline Tax	<u>808</u>
	<u>\$76,499</u>
TOTAL	<u>\$144,185</u>

- (e) I have read the Municipal Compliance Questionnaire completed by the town. The following responses and observance during field work indicate noncompliance, as follows:

- i. Part II - Cash and Related Records, Items 6 and 11-12

Essentially, Roxie does not maintain a set of books or follow the record requirements of the State of Mississippi.

Because the above procedures do not constitute an audit conducted in accordance with generally accepted auditing standards, I 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 my attention that caused me to believe that the specified accounts or items should be adjusted. Had I performed additional procedures or had I conducted an audit of the financial statements in accordance with generally accepted auditing standards, matters might have come to my attention that would have been reported to you. This report relates only to the accounts and items specified above and it does not extend to any financial statements of the Town of Roxie, taken as a whole.


Bernell McGehee
Certified Public Accountant

June 22, 2021