OFFICE OF THE STATE AUDITOR REPORT NOTE:

Section 7-7-211, Mississippi Code Annotated (1972) gives the Office of the State Auditor the authority to audit, with the exception of municipalities, any governmental entity in the state. In the case of municipalities, *Section 21-35-31, Mississippi Code Annotated (1972)* requires municipalities to obtain an annual audit performed by a private CPA firm and submit that audit report to the Office of the State Auditor. The Office of the State Auditor files these audit reports for review in case questions arise related to the municipality.

As a result, the following document was not prepared by the Office of the State Auditor. Instead, it was prepared by a private CPA firm and submitted to the Office of the State Auditor. The document was placed on this web page as it was submitted and no review of the report was performed by the Office of the State Auditor prior to finalization of the report. 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.

TOWN OF ROXIE, MISSISSIPPI

COMPILED FINANCIAL STATEMENTS AND INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

YEAR ENDED SEPTEMBER 30, 2024

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INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

Honorable Mayor and Board of Aldermen
Town of Roxie, Mississippi

Management is responsible for the accompanying statement of cash receipts and disbursements of the Town of Roxie, Mississippi, for the year ended September 30, 2024, in accordance with accounting principles generally accepted in the United States of America. I 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. I did not audit or review the financial statements nor was I required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, I do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

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.

Management is also responsible for the Schedules listed in the Table of Contents as required by the Mississippi Office of the State Auditor. I compiled these schedules from information provided by management but did not audit or review this information, nor do I express an opinion, a conclusion, or provide any assurance on it.

Bernell McGehee

CERTIFIED PUBLIC ACCOUNTANT

Bernell McGehee, CPA
Liberty, Mississippi

January 21, 2026

Town of Roxie, Mississippi
Statement of Cash Receipts and Disbursements - All Fund Types (Unaudited)
For the Year Ended September 30, 2024

	Governmental Funds General	Proprietary Funds Water and Sewer Sewer	Total (Memorandum Only) 2024
REVENUE RECEIPTS			
General Property Taxes	$77,922		$77,922
License and Permits	52		52
Franchise Fees	10,978		10,978
Intergovernmental Revenues			
Federal Grants		157,406	157,406
State Grants		245,000	245,000
General Municipal Aid	234		234
Homestead Exemption	7,236		7,236
Sales Tax	37,334		37,334
Internet Use Tax	46,303		46,303
Fire Protection	8,692		8,692
Grand Gulf	3,918		3,918
Gasoline Tax	1,436		1,436
Charges for Services			
Water & Sewer Charge		141,637	141,637
Net Customer Deposits		377	377
Interest	373	226	599
Other	506		506
Loan Proceeds-Water Well		494,575	494,575
Transfer from General		5,538	5,538
Total Receipts	$194,984	$1,044,759	$1,239,743
Operating Disbursements			
General Government			
Executive	$197,907		$197,907
Transfer out to W & S	5,538		5,538
Water and Sewer		190,360	190,360
Water and Sewer Improvement		896,981	896,981
Total Disbursements	$203,445	$1,087,341	$1,290,786
Excess (Deficiency) of receipts over disbursements	($8,461)	($42,582)	($51,043)
Cash Basis Fund Balance-Beginning of Year	$151,954	$145,374	$297,328
Cash Basis Fund Balance-End of Year	$143,493	$102,792	$246,285

See Accompanying Accountant's Compilation Report

TOWN OF ROXIE, MISSISSIPPI
STATEMENT OF LONG-TERM DEBT
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

DEFINITION AND PURPOSE OF DEBT	BALANCE OUTSTANDING 10-01-2023	TRANSACTIONS DURING FISCAL YEAR ISSUED	REDEEMED	BALANCE OUTSTANDING 09/30/2024
Water and Sewer System				
General Obligation Notes:				
State of Mississippi - Department of Health:				
Water Well & Related	$ 2,730	$ -	$ 2,730	-
Drinking Water Revolving Fund	-	494,575	3,132	491,443
Total Long Term Debt	$ 2,730	$ 494,575	$ 5,862	$ 491,443
Population - 2020 Census	780			

Town of Roxie, Mississippi
Schedule of Surety Bonds for Municipal Officers
Year Ended September 30, 2024

Name	Position	Company	Bond
Armand B. Williams, Jr	Mayor	Travelers	$50,000
Robin Hunt	Alderperson	Travelers	$10,000
Santana Jenkins	Alderperson	Travelers	$10,000
Alexis Thompson	Alderperson	Travelers	$10,000
James R. McNutt	Alderperson	Travelers	$10,000
Stephanie Denham	Town Clerk	Travelers	$50,000
Deborah H. Jackson	Deputy Clerk	Travelers	$25,000

BERNELL MCGEHEE, CPA
PO BOX 410
LIBERTY, MISSISSIPPI 39645

REPORT ON COMPLIANCE WITH STATE LAWS AND REGULATIONS

To the Mayor and the Board of Alderpersons
Town of Roxie Mississippi

I have compiled the accompanying Schedule of Cash Receipts and Disbursements – All Fund Types, Schedule of Long-term Debt, and Schedule of Surety Bonds for Town Officials of the Town of Roxie, Mississippi, for the year ended September 30, 2024, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The Financial statement has been prepared on a cash basis but the Town has elected to omit substantially all disclosures required by accounting principles generally accepted in the United States of America, including a statement of cash flows for proprietary funds.

I have performed procedures to test compliance with certain state laws and regulations as described in the Mississippi Municipal Compliance Questionnaire prescribed by the Office of the State Auditor. My procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the town's compliance with these requirements. Accordingly, I do not express such an opinion.

With respect to the items tested, the results of those procedures and my compilation of the accompanying statements detailed in the first paragraph above of the Town of Roxie, Mississippi for the year ended September 30, 2024 no instances of noncompliance with state laws and regulations were found.

This report is intended solely for the information and use of management and is not 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.

Bernell McGehee
Certified Public Accountant

January 21, 2026

BERNELL MCGEHEE, CPA
PO BOX 410
LIBERTY, MISSISSIPPI 39645

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Mayor and the Board of Aldermen
Town of Roxie Mississippi

I have applied certain procedures, as agreed-upon by the Town of Roxie, Mississippi, to the accounting records of the town as of September 30, 2024, and for the year then ended, as required by the Mississippi Office of the State Auditor. The Town of Roxie's Mayor and Board of Aldermen is responsible for the accounting records. The Town of Roxie has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose as required by the Mississippi Office of State Auditor. The report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report, and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes. This report is a matter of public record, and its distribution is not limited. My procedures and findings are as follows:

1. 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.

BANK	ACCOUNT NAME	BALANCE PER GENERAL LEDGER	
Bank of Franklin	General	$ 142,799	
Bank of Franklin	Clearing	15	
Bank of Franklin	Fire	678	$ 143,493
Bank of Franklin	Water and Sewer Fund	$ 55,691	
Bank of Franklin	Water & Sewer – Customer Deposits	7,120	
Bank of Franklin	ARPA Fund	39,981	$ 102,792
	Total		$ 246,285

2. As of September 30, 2024, the town held no investment securities.

3. I performed the following procedures with respect to taxes on real and personal property levied during the fiscal year.

   a. Traced levies to governing body minutes.
   b. Traced distribution of taxes collected to proper funds.
   c. Analyzed increase in taxes for most recent period for completion with increase limitation of sections 27-39-320 to 27-39-323, MS Code Ann (1972)

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, MS Code Ann (1972).

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

4. I obtained a statement of payments made by the Mississippi Department of Finance and Administration to the town. The payments were traced to deposit in the banks and recording in the general fund.

PAYMENT PURPOSE	FUND	AMOUNT
Sales Tax (Sharing plus applied to DWRD loan)	General	$ 37,444
Internet Sales Tax	General	46,303
Grand Gulf Nuclear Plant	General	3,918
Homestead Exemption Reimbursement	General	7,236
CDBG Grant – Water Well	Water and Sewer	157,406
Fire Protection	General	8,692
Other Aid (Loans, included)	Various	1,670
		$ 262,559

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

The sample consisted of the following:

Number of sample items	4
Dollar value of sample	$ 240,751

I found the town's purchasing procedures to be in compliance with requirements of the above-mentioned sections.

6. I selected a sample from collection of fines and forfeitures and verified that the municipal court clerk had settled daily with the municipal clerk. We 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.

7. I have read the Municipal Compliance questionnaire completed by the Mayor and Town Clerk of Roxie. The complete survey indicated no instances of noncompliance with state requirements.

Bernell McGehee

Certified Public Accountant

January 21, 2026