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TOWN OF FLORA
AUDITED FINANCIAL STATEMENTS
And
SPECIAL REPORTS

SEPTEMBER 30, 2018

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**OFFICE OF THE
STATE AUDITOR**

TOWN OF FLORA
TABLE OF CONTENTS

FINANCIAL SECTION	1
INDEPENDENT AUDITOR'S REPORT	2-3
FINANCIAL STATEMENTS	4
Statement of Activities and Net Position – Cash Basis	5-6
Statement of Cash Basis Assets and Fund Balances and	
Cash Receipts, Disbursements and Changes in Cash Basis	
Fund Balances – Governmental and Business-type Funds	7-8
Notes to Financial Statements	9-12
REQUIRED SUPPLEMENTARY INFORMATION	13
Budgetary Comparison Schedule - Budget and Actual (Non-GAAP Basis)	
General Fund	14
Fire Fund	15
Notes to the Required Supplementary Information	16
OTHER REQUIRED SUPPLEMENTARY INFORMATION	17
Schedule of Surety Bonds for Municipal Officials and Employees	18
Schedule of Capital Assets	19
SPECIAL REPORTS	20
Independent Auditor's Report on Internal Control Over Financial	
Reporting and on Compliance and Other Matters	
Based on an Audit of the Basic Financial Statements Performed in	
Accordance with <i>Government Auditing Standards</i>	21-22
Independent Auditor's Report on Compliance with State Laws and Regulations	23
SCHEDULE OF FINDINGS	24-25

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INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and
Members of the Board of Aldermen
Town of Flora, Mississippi

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, business-type activities, and the major fund of the Town of Flora, Mississippi, as of and for the year ended September 30, 2018 and the related notes to the financial statements, which collectively comprise the basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

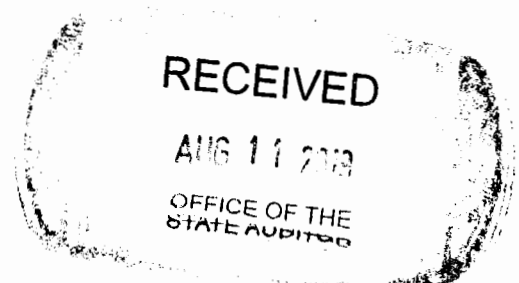
Management is responsible for the preparation and fair presentation of these financial statements on the basis of cash receipts and disbursements; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective cash basis financial position of the governmental activities, the business-type activities, the major fund and the aggregate remaining fund information of the Town of Flora as of September 30, 2018, and the respective changes in cash basis financial position thereof for the year then ended in accordance with the basis of accounting described in Note 1.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Budgetary Comparison Schedules be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Required Supplementary Information

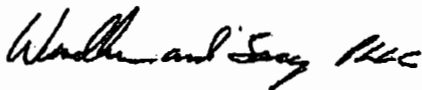
The Schedule of Surety Bonds for Municipal Officials and Employees and the Schedule of Capital Assets for the Town of Flora have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Requirements Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated May 7, 2019, on our consideration of the Town of Flora, Mississippi's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town of Flora's internal control over financial reporting and compliance.

Emphasis of Matter

As discussed in Note 1, the Town of Flora prepares its financial statements on the basis of cash receipts and disbursements, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.



Windham and Lacey, PLLC
May 7, 2019

TOWN OF FLORA

FINANCIAL STATEMENTS

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TOWN OF FLORA

Statement of Activities and Net Position - Cash Basis

As of and For the Year Ended September 30, 2018

Functions/Programs	Program Cash Receipts				Net (Disbursements) Receipts and Changes in Net Position		
	Cash Disbursements	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Governmental Activities:							
General government	\$ 237,703	31,206			(206,497)		(206,497)
Public safety	663,891	56,780	30,766		(576,345)		(576,345)
Public works	64,160				(64,160)		(64,160)
Culture and recreation	25,391				(25,391)		(25,391)
Principal and interest on long-term debt	17,869				(17,869)		(17,869)
Total Governmental Activities	<u>1,009,014</u>	<u>87,986</u>	<u>30,766</u>	<u>0</u>	<u>(890,262)</u>	<u>0</u>	<u>(890,262)</u>
Business-type Activities:							
Water/sewer utility	438,354	521,498				83,144	83,144
Total Business-type Activities	<u>438,354</u>	<u>521,498</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>83,144</u>	<u>83,144</u>
Total Government	<u>\$ 1,447,368</u>	<u>609,484</u>	<u>30,766</u>	<u>0</u>	<u>(890,262)</u>	<u>83,144</u>	<u>(807,118)</u>
General Receipts and Transfers							
Taxes:							
Property taxes					\$ 433,392		433,392
In lieu of taxes					18,310		18,310
Sales tax					376,192		376,192
Franchise taxes					58,634		58,634
Grants and contributions not restricted to specific programs					16,798		16,798
Unrestricted investment income					1,871	714	2,585
Miscellaneous					586,966	350	587,316
Total General Receipts and Transfers					<u>1,492,163</u>	<u>1,064</u>	<u>1,493,227</u>
Change in Net Position					601,901	84,208	686,109
Net Position - Beginning					<u>185,368</u>	<u>321,112</u>	<u>506,480</u>
Net Position - Ending					<u>\$ 787,269</u>	<u>405,320</u>	<u>1,192,589</u>

(Continued)



TOWN OF FLORA
Statement of Activities and Net Position - Cash Basis
As of and For the Year Ended September 30, 2018

ASSETS	
Cash and cash equivalents	\$ 1,160,395
Restricted cash	<u>32,194</u>
Total Assets	\$ <u><u>1,192,589</u></u>
NET POSITION	
Restricted:	
Restricted for fire protection	\$ 32,194
Restricted for meter deposits	41,043
Restricted for unemployment compensation	5,038
Unrestricted	<u>1,114,314</u>
Total Net Position	\$ <u><u>1,192,589</u></u>

The notes to the financial statements are an integral part of this statement.

TOWN OF FLORA**Statement of Cash Basis Assets and Fund Balances and****Cash Receipts, Disbursements and Changes in Cash Basis Fund Balances -
Governmental and Business-type Funds****As of and For the Year Ended September 30, 2018**

	Governmental Activities			Business-type Activities
	Major Fund			
	General Fund	Other Governmental Fund	Total Governmental Activities	Water/Sewer
RECEIPTS				
Ad valorem taxes	\$ 433,392		433,392	
License and permits	34,092		34,092	
Franchise taxes on utilities	58,634		58,634	
State shared revenues:				
Sales taxes	376,192		376,192	
Homestead exemption reimbursement	10,318		10,318	
Fire insurance premium tax distribution		10,766	10,766	
General municipal aid	6,481		6,481	
Grand Gulf in lieu of taxes	15,160		15,160	
Local grant		20,000	20,000	
Charges for services:				
Garbage				92,116
Water and sewer utility				379,583
Fines and forfeits	57,045		57,045	
Rental income				
Interest income	1,814	56	1,870	714
Miscellaneous revenue	616,434		616,434	50,149
Total Receipts	<u>1,609,562</u>	<u>30,822</u>	<u>1,640,384</u>	<u>522,562</u>
DISBURSEMENTS				
General government	237,183		237,183	
Public safety	643,645	7,693	651,338	
Public works	64,159		64,159	
Culture and recreation	25,392		25,392	
Water and sewer utility:				
Personal services				149,643
Supplies				12,541
Utilities				35,294
Garbage contract services				76,642
Other services and charges				99,862
Total Disbursements	<u>970,379</u>	<u>7,693</u>	<u>978,072</u>	<u>373,982</u>
Excess of Receipts Over (Under) Disbursements	<u>639,183</u>	<u>23,129</u>	<u>662,312</u>	<u>148,580</u>

(Continued)

TOWN OF FLORA**Statement of Cash Basis Assets and Fund Balances and****Cash Receipts, Disbursements and Changes in Cash Basis Fund Balances -
Governmental and Business-type Funds****As of and For the Year Ended September 30, 2018**

	Governmental Activities			Business-type Activities
	Major Fund			
	General Fund	Other Governmental Fund	Total Governmental Activities	Water/Sewer
OTHER CASH SOURCES (USES)				
Unreimbursed insurance claims	(29,469)		(29,469)	
Capital outlay	(4,021)	(9,052)	(13,073)	(23,907)
Principal and interest paid on long-term debt	(17,869)		(17,869)	(40,465)
Total Other Cash Sources and (Uses)	<u>(51,359)</u>	<u>(9,052)</u>	<u>(60,411)</u>	<u>(64,372)</u>
Excess (Deficiency) of Receipts and Other Cash Sources Over Disbursements and Other Cash Uses	587,824	14,077	601,901	84,208
CASH BASIS FUND BALANCE - Beginning of Year	<u>167,251</u>	<u>18,117</u>	<u>185,368</u>	<u>321,112</u>
CASH BASIS FUND BALANCE - End of Year	<u>\$ 755,075</u>	<u>32,194</u>	<u>787,269</u>	<u>405,320</u>
CASH BASIS ASSETS - End of Year				
Cash and cash equivalents	\$ 755,075		755,075	333,853
Restricted cash		18,117	18,117	71,467
Total Cash Basis Assets	<u>\$ 755,075</u>	<u>18,117</u>	<u>773,192</u>	<u>405,320</u>
CASH BASIS FUND BALANCES - End of Year				
Restricted:				
Restricted for fire protection	\$	32,194	32,194	
Restricted for meter deposits				36,009
Unassigned	<u>755,075</u>		<u>755,075</u>	<u>369,311</u>
Total Cash Basis Fund Balances	<u>\$ 755,075</u>	<u>32,194</u>	<u>787,269</u>	<u>405,320</u>

The notes to the financial statements are an integral part of this statement.

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TOWN OF FLORA

Notes to Financial Statements For the Year Ended September 30, 2018

(1) Summary of Significant Accounting Policies.

A. Financial Reporting Entity.

The Town of Flora, Mississippi, (the Town) was incorporated in 1886. The Town operates under an alderman/mayor form of government and provides all of the rights and privileges provided by statute for municipalities.

The financial statements of the Town have been prepared on the basis of cash receipts and disbursements, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

B. Government-wide and Fund Financial Statements.

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Changes in Net Position) report information on all of the nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support.

The Town combines the Statement of Activities and Statement of Net Position.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct disbursements* are those that are clearly identifiable with a specific function or segment. *Program receipts* include (1) receipts from customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program receipts are reported instead as *general receipts*.

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation.

The government-wide financial statements are reported using the basis of cash receipts and disbursements, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Receipts are recorded when collected and expenditures are recorded when cash is spent.

Governmental fund financial statements are reported using the basis of cash receipts and disbursements, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Receipts are recognized as soon as they are collected. Expenditures generally are recorded when cash is spent.

The Town reports the following major Governmental Fund:

The *general fund* is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

TOWN OF FLORA

Notes to Financial Statements For the Year Ended September 30, 2018

The Town reports the following major proprietary fund:

The *water and sewer fund* accounts for the activities of the water and sewer system.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Amounts reported as *program receipts* include (1) receipts from customers or applicants for goods, services or privileges provided, (2) operating grants and contributions and (3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as *general receipts* rather than as program receipts.

D. Assets and Net Position or Fund Balance.

1. *Cash and Investments.*

The government's cash and cash equivalents are considered to be cash on hand or invested in certificates of deposit.

2. *Net Position.*

Restricted net position - Consists of cash with constraints placed on the use either by external groups such as creditors, grantors, contributors, or laws and regulations of other governments; or law through constitutional provisions or enabling legislation.

Unrestricted net position - All other net position not meeting the definition of "restricted".

3. *Fund Balances.*

In accordance with Government Accounting Standards Board 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, the Town classifies governmental fund balances as follows:

Non-spendable - Includes fund balance amounts that cannot be spent either because it is not in spendable form or because of legal or contractual constraints. The Town has no fund balance reported in this category.

Restricted - Includes fund balance amounts that are constrained for specific purposes which are internally imposed by providers, such as creditors or amounts constrained due to constitutional provisions or enabling legislation. The Town has \$64,183 reported as restricted fund balances.

Committed - Includes fund balance amounts that are constrained for specific purposes that are internally imposed by the government through formal action of the highest level of decision-making authority and does not lapse at year-end. The Town has no fund balance reported in this category.

Assigned - Includes fund balance amounts that are intended to be used for specific purposes that are neither considered restricted nor committed. Fund balance may be assigned by management other than the highest decision-making authority of the Town. The Town has no fund balance reported in this category.

Grouping
1 General

Grp 1 code	Description	Report 9/30/2017	Unadjusted 9/30/2018	AJE	Adjusted 9/30/2018	RJE	Report 9/30/2018
101	CASH						
001-000-001	CASH	163,863.27	753,863.71	0.00	753,863.71	0.00	753,863.71
001-000-002	BANK PLUS	400.00	400.00	0.00	400.00	0.00	400.00
001-000-003	PETTY CASH FUND	751.45	19.45	0.00	19.45	0.00	19.45
001-000-004	DRUG FORFEITURE FUND	1.00	1.00	0.00	1.00	0.00	1.00
001-000-005	HOME GRANT	5,022.56	0.00	0.00	0.00	0.00	0.00
001-000-009	Unemployment CD						
Total CASH		170,038.28	754,284.16	0.00	754,284.16	0.00	754,284.16
102	RECEIVABLE						
001-000-020	COBRA RECEIVABLES	-1.00	-1.00	0.00	-1.00	0.00	-1.00
001-000-025	SALES TAX RECEIVABLE	26,518.19	26,518.19	0.00	26,518.19	0.00	26,518.19
Total RECEIVABLE		26,517.19	26,517.19	0.00	26,517.19	0.00	26,517.19
104	DUE FROM OTHER FUNDS						
001-000-148	DUE FROM OTHER FUNDS	0.00	-130,000.00	0.00	-130,000.00	0.00	-130,000.00
Total DUE FROM OTHER FUNDS		0.00	-130,000.00	0.00	-130,000.00	0.00	-130,000.00
110	GFA						
001-000-081	LAND	103,000.00	103,000.00	0.00	103,000.00	0.00	103,000.00
001-000-082	BUILDINGS	759,413.82	759,413.82	0.00	759,413.82	0.00	759,413.82
001-000-083	VEHICLES & EQUIPMENT	1,182,287.39	1,182,287.39	0.00	1,182,287.39	0.00	1,182,287.39
001-000-084	LAND-INDUSTRIAL PARK SITE	171,159.58	171,159.58	0.00	171,159.58	0.00	171,159.58
001-000-085	LIBRARY	485,967.90	485,967.90	0.00	485,967.90	0.00	485,967.90
001-000-086	GAS - UTILITY LINES	589,575.00	589,575.00	0.00	589,575.00	0.00	589,575.00
001-000-087	INFRASTRUCTURE	2,956,430.57	2,956,430.57	0.00	2,956,430.57	0.00	2,956,430.57
001-000-088	ACCUMULATED DEPRECIATION	-4,430,693.15	-4,430,693.15	0.00	-4,430,693.15	0.00	-4,430,693.15
Total GFA		1,817,141.11	1,817,141.11	0.00	1,817,141.11	0.00	1,817,141.11
200	ACCOUNTS PAYABLE						
001-000-100	ACCOUNTS PAYABLE	-25,639.64	-36,080.60	0.00	-36,080.60	0.00	-36,080.60
001-000-109	INSURANCE WITHHOLDING	-2,815.10	-2,815.10	0.00	-2,815.10	0.00	-2,815.10
Total ACCOUNTS PAYABLE		-28,454.74	-38,895.70	0.00	-38,895.70	0.00	-38,895.70
210	Due to/from PR funds						
001-000-105	DUE TO PAYROLL CLEARING	2,574.44	32,275.72	0.00	32,275.72	0.00	32,275.72
Total Due to/from PR funds		2,574.44	32,275.72	0.00	32,275.72	0.00	32,275.72
220	DUE TO A/P CLEARING						
001-000-135	DUE TO A/P CLEARING	12,709.00	-19,076.09	0.00	-19,076.09	0.00	-19,076.09
Total DUE TO A/P CLEARING		12,709.00	-19,076.09	0.00	-19,076.09	0.00	-19,076.09
220.1	DUE TO OTHER FUNDS						
001-000-130	DUE TO OTHER FUNDS	0.00	130,000.00	0.00	130,000.00	0.00	130,000.00
Total DUE TO OTHER FUNDS		0.00	130,000.00	0.00	130,000.00	0.00	130,000.00
301	FUND BALANCE						
001-000-190	FUND BALANCE	-1,900,974.35	-1,973,664.85	0.00	-1,973,664.85	0.00	-1,973,664.85
001-000-195	BALANCE A/E	12,374.42	12,374.42	0.00	12,374.42	0.00	12,374.42
Total FUND BALANCE		-1,888,599.93	-1,961,290.43	0.00	-1,961,290.43	0.00	-1,961,290.43
400	GENERAL PROPERTY TAXES						
001-000-200	ADVALOREM TAXES	-279,677.19	-324,544.78	0.00	-324,544.78	0.00	-324,544.78
001-000-203	ADVALOREM 1/2 RD MAINTENANCE	-15,289.87	-17,742.25	0.00	-17,742.25	0.00	-17,742.25
001-000-204	AUTO TAX	-70,281.18	-84,150.98	0.00	-84,150.98	0.00	-84,150.98
001-000-207	1/2 RD MAINTENANCE VEH	-3,967.41	-4,612.40	0.00	-4,612.40	0.00	-4,612.40
001-000-210	ADVALOREM INT & PENALTY	-956.74	-2,341.19	0.00	-2,341.19	0.00	-2,341.19
Total GENERAL PROPERTY TAXES		-370,172.39	-433,391.60	0.00	-433,391.60	0.00	-433,391.60
401.1	OTHER TAXES						
001-000-217	GRAND GULF RECEIPTS	-15,598.31	-15,160.10	0.00	-15,160.10	0.00	-15,160.10
Total OTHER TAXES		-15,598.31	-15,160.10	0.00	-15,160.10	0.00	-15,160.10
402	LICENSES AND PERMITS						
001-000-218	RAILCAR TAXES	-2,326.72	-5,742.22	0.00	-5,742.22	0.00	-5,742.22
001-000-220	PRIVILEGE LICENSE	-6,724.76	-3,682.10	0.00	-3,682.10	0.00	-3,682.10
001-000-222	BUILDING & TRAILER PERMIT	-12,058.00	-12,995.00	0.00	-12,995.00	0.00	-12,995.00
001-000-223	ABC PERMITS	-2,250.00	-3,150.00	0.00	-3,150.00	0.00	-3,150.00
001-000-224	PRIV. LIC. PENALTIES	-8.40	-95.26	0.00	-95.26	0.00	-95.26
001-000-225	ADD'L PRIV TAX/HAD COUNTY	-796.70	-247.29	0.00	-247.29	0.00	-247.29
001-000-227	INSPECTION FEES	-4,515.00	-8,180.00	0.00	-8,180.00	0.00	-8,180.00
Total LICENSES AND PERMITS		-28,679.58	-34,091.87	0.00	-34,091.87	0.00	-34,091.87
402.5	Franchise fees						
001-000-221	FRANCHISE FEES	-59,124.83	-58,634.17	0.00	-58,634.17	0.00	-58,634.17
Total Franchise fees		-59,124.83	-58,634.17	0.00	-58,634.17	0.00	-58,634.17
408	SALES TAX						
001-000-215	SALES TAX REVENUE	-360,442.02	-376,191.64	0.00	-376,191.64	0.00	-376,191.64
Total SALES TAX		-360,442.02	-376,191.64	0.00	-376,191.64	0.00	-376,191.64
409	GASOLINE TAX						
001-000-216	MUNICIPAL AID/GAS TAX	-6,480.67	-6,480.67	0.00	-6,480.67	0.00	-6,480.67
Total GASOLINE TAX		-6,480.67	-6,480.67	0.00	-6,480.67	0.00	-6,480.67
412	TAX LOST 65 AND OVER						
001-000-211	HOMESTEAD EXEMPTION	-9,783.60	-10,317.78	0.00	-10,317.78	0.00	-10,317.78
Total TAX LOST 65 AND OVER		-9,783.60	-10,317.78	0.00	-10,317.78	0.00	-10,317.78
414	FINES AND FORFEITURES						
001-000-330	FINES AND FORFEITURES	-39,607.13	-32,060.71	0.00	-32,060.71	0.00	-32,060.71
001-000-331	ASSESSMENTS	-23,365.50	-21,181.75	0.00	-21,181.75	0.00	-21,181.75
001-000-332	AM MUNICIPAL SER (AMS)	-2,980.40	-3,537.56	0.00	-3,537.56	0.00	-3,537.56
001-000-333	Municipal Court fund	-158.22	-264.57	0.00	-264.57	0.00	-264.57
Total FINES AND FORFEITURES		-66,111.25	-57,044.59	0.00	-57,044.59	0.00	-57,044.59
414.5	Rental income						
001-000-341	RENTAL INCOME	-14,000.00	0.00	0.00	0.00	0.00	0.00
Total Rental income		-14,000.00	0.00	0.00	0.00	0.00	0.00
4	INTEREST INCOME						
001-000-340	INTEREST EARNED	-381.93	-1,799.12	0.00	-1,799.12	0.00	-1,799.12
Total INTEREST INCOME		-381.93	-1,799.12	0.00	-1,799.12	0.00	-1,799.12
419	OTHER RECEIPTS						
001-000-351	MISCELLANEOUS REVENUE	-20,576.89	-616,474.67	0.00	-616,474.67	0.00	-616,474.67
001-000-395	INSURANCE PROCEEDS	-26,582.01	0.00	0.00	0.00	0.00	0.00
Total OTHER RECEIPTS		-47,158.90	-616,474.67	0.00	-616,474.67	0.00	-616,474.67

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Grp 1 code	Description	Report 9/30/2017	Unadjusted 9/30/2018	AJE	Adjusted 9/30/2018	RJE	Report 9/30/2018
501	GENERAL GOV						
001-040-400	GENERAL ADMIN SALARIES	100,263.04	94,096.71	0.00	94,096.71	0.00	94,096.71
001-040-460	STATE RETIREMENT	14,712.59	14,820.10	0.00	14,820.10	0.00	14,820.10
001-040-470	FICA/MEDICARE	5,781.66	5,833.98	0.00	5,833.98	0.00	5,833.98
001-040-475	EMPLOYER'S SHARE MEDICARE	1,354.65	1,364.51	0.00	1,364.51	0.00	1,364.51
001-040-480	HEALTH INSURANCE	7,754.10	6,081.76	0.00	6,081.76	0.00	6,081.76
001-040-500	OFFICE & JANITOR SUPPLIES	2,899.18	1,526.97	0.00	1,526.97	0.00	1,526.97
001-040-505	ADMINISTRATIVE EXPENSE	11,178.28	8,300.00	0.00	8,300.00	0.00	8,300.00
001-040-512	OFFICE EQUIPMENT	386.98	1,300.74	0.00	1,300.74	0.00	1,300.74
001-040-540	MISC EXPENSE	-184.91	13,050.04	0.00	13,050.04	0.00	13,050.04
001-040-550	INSPECTION FEE EXPENSE	2,720.00	5,850.00	0.00	5,850.00	0.00	5,850.00
001-040-560	MAINTENANCE EXPENSE	1,550.46	1,438.50	0.00	1,438.50	0.00	1,438.50
001-040-575	16TH SECTION LEASE	4,640.00	4,640.00	0.00	4,640.00	0.00	4,640.00
001-040-600	PROFESSIONAL SERVICES	6,787.50	7,138.00	0.00	7,138.00	0.00	7,138.00
001-040-602	PUBLIC DEFENDER	7,200.00	7,200.00	0.00	7,200.00	0.00	7,200.00
001-040-603	PERSONNEL TRAINING	600.00	200.00	0.00	200.00	0.00	200.00
001-040-605	TRAVEL/CONVENT	6,851.72	8,978.24	0.00	8,978.24	0.00	8,978.24
001-040-606	CONTRACT SERVICES	2,500.00	33,055.00	0.00	33,055.00	0.00	33,055.00
001-040-610	ADVERTISING	263.00	195.20	0.00	195.20	0.00	195.20
001-040-620	INSURANCE	4,266.38	4,772.88	0.00	4,772.88	0.00	4,772.88
001-040-622	BOND EXPENSE	975.00	925.00	0.00	925.00	0.00	925.00
001-040-625	ENTERGY	4,402.65	3,645.78	0.00	3,645.78	0.00	3,645.78
001-040-626	ATMOS ENTERGY	647.22	996.18	0.00	996.18	0.00	996.18
001-040-627	BELL SOUTH	2,687.37	1,610.98	0.00	1,610.98	0.00	1,610.98
001-040-680	VEHICLE EXPENSE	0.00	18.99	0.00	18.99	0.00	18.99
Total GENERAL GOV		190,246.87	227,039.56	0.00	227,039.56	0.00	227,039.56
502	POLICE						
001-100-400	POLICE DEPT SALARIES	303,242.19	298,859.62	0.00	298,859.62	0.00	298,859.62
001-100-402	CROSSING GUARDS PERSONNEL	4,238.38	4,435.86	0.00	4,435.86	0.00	4,435.86
001-100-460	STATE RETIREMENT	44,237.49	47,070.49	0.00	47,070.49	0.00	47,070.49
001-100-470	FICA/MEDICARE	17,586.60	18,729.21	0.00	18,729.21	0.00	18,729.21
001-100-475	EMPLOYER'S SHARE MEDICARE	4,112.96	4,380.01	0.00	4,380.01	0.00	4,380.01
001-100-480	HEALTH INSURANCE	38,341.74	30,625.40	0.00	30,625.40	0.00	30,625.40
001-100-500	OFFICE & JANITOR SUPPLIES	1,930.57	1,804.94	0.00	1,804.94	0.00	1,804.94
001-100-520	PRISONER EXPENSE	5,334.00	10,322.65	0.00	10,322.65	0.00	10,322.65
001-100-525	POLICE DEPT GAS & OIL	14,599.88	16,040.74	0.00	16,040.74	0.00	16,040.74
001-100-535	UNIFORMS/SHOES/ETC.	2,610.82	557.35	0.00	557.35	0.00	557.35
001-100-540	MISC EXP	-41,131.37	3,721.27	0.00	3,721.27	0.00	3,721.27
001-100-550	EQUIPMENT	2,167.91	2,997.60	0.00	2,997.60	0.00	2,997.60
001-100-560	MAINTENANCE EXPENSE	1,039.56	564.96	0.00	564.96	0.00	564.96
001-100-590	STATE ASSESSMENTS EXPENSE	22,235.50	20,965.75	0.00	20,965.75	0.00	20,965.75
001-100-600	PROFESSIONAL FEES	900.38	4,043.00	0.00	4,043.00	0.00	4,043.00
001-100-603	PERSONNEL TRAINING	802.42	5,560.32	0.00	5,560.32	0.00	5,560.32
001-100-605	TRAVEL	218.36	508.96	0.00	508.96	0.00	508.96
001-100-606	CONTRACT SERVICES	11,996.77	11,010.04	0.00	11,010.04	0.00	11,010.04
001-100-609	AM MUNICIPAL SER (AMS)	3,034.98	3,275.07	0.00	3,275.07	0.00	3,275.07
001-100-620	INSURANCE	24,786.14	22,645.56	0.00	22,645.56	0.00	22,645.56
001-100-622	BOND EXPENSE	1,250.00	1,150.00	0.00	1,150.00	0.00	1,150.00
001-100-625	ENTERGY	2,689.78	3,513.22	0.00	3,513.22	0.00	3,513.22
001-100-626	ATMOS ENTERGY	62.10	0.00	0.00	0.00	0.00	0.00
001-100-627	BELL SOUTH	2,718.15	2,368.86	0.00	2,368.86	0.00	2,368.86
001-100-628	CLIPPHONE	2,531.68	2,568.61	0.00	2,568.61	0.00	2,568.61
001-100-687	2010 CR VIC UNIT #11	803.37	0.00	0.00	0.00	0.00	0.00
001-100-691	2011 CR VIC UNIT #17	2,369.68	17.87	0.00	17.87	0.00	17.87
001-100-692	2012 DODGE CHARGER UNIT #	3,093.61	3,069.79	0.00	3,069.79	0.00	3,069.79
001-100-693	2014 DODGE CHGR #19	2,137.54	1,521.93	0.00	1,521.93	0.00	1,521.93
001-100-694	2014 DODGE CHGR #20	2,876.42	7,005.06	0.00	7,005.06	0.00	7,005.06
001-100-695	2014 DODGE CHGR #21	290.70	1,052.05	0.00	1,052.05	0.00	1,052.05
001-100-696	2015 DODGE CHGR #22	674.23	813.14	0.00	813.14	0.00	813.14
001-100-697	2017 DODGE CHGR #23	58.00	789.84	0.00	789.84	0.00	789.84
Total POLICE		483,840.54	531,989.17	0.00	531,989.17	0.00	531,989.17
503	FIRE						
001-160-400	FIRE CALL PAY	33,808.66	37,642.23	0.00	37,642.23	0.00	37,642.23
001-160-460	EMPLOYER'S SHARE RET.	5,324.84	5,909.75	0.00	5,909.75	0.00	5,909.75
001-160-470	EMPLOYER'S SHARE FICA	2,096.20	2,333.86	0.00	2,333.86	0.00	2,333.86
001-160-475	EMPLOYER'S SHARE MEDICARE	490.14	545.74	0.00	545.74	0.00	545.74
001-160-500	SUPPLIES/FIRE DEPT	5,004.53	4,749.63	0.00	4,749.63	0.00	4,749.63
001-160-525	GASOLINE EXPENSE	2,512.60	3,068.95	0.00	3,068.95	0.00	3,068.95
001-160-535	UNIFORMS/FIRE DEPT	400.00	699.83	0.00	699.83	0.00	699.83
001-160-540	MISC. EXPENSE	1,513.53	1,640.13	0.00	1,640.13	0.00	1,640.13
001-160-550	EQUIPMENT	3,446.64	1,402.75	0.00	1,402.75	0.00	1,402.75
001-160-570	MAINTENANCE EXPENSE	1,329.05	1,524.50	0.00	1,524.50	0.00	1,524.50
001-160-620	INSURANCE	11,726.14	12,368.84	0.00	12,368.84	0.00	12,368.84
001-160-625	ENTERGY	4,326.84	5,305.43	0.00	5,305.43	0.00	5,305.43
001-160-626	ATMOS ENTERGY	1,492.78	1,898.25	0.00	1,898.25	0.00	1,898.25
001-160-627	BELL SOUTH	1,028.91	936.96	0.00	936.96	0.00	936.96
001-160-680	VEHICLE EXPENSE	5,523.43	5,798.74	0.00	5,798.74	0.00	5,798.74
001-160-695	SUPPORT-VOLUNTEER DEPT	11,755.00	10,390.00	0.00	10,390.00	0.00	10,390.00
Total FIRE		91,779.29	96,215.59	0.00	96,215.59	0.00	96,215.59
504	STREETS						
001-320-400	STREETS PERSONNEL	11,902.64	13,549.88	0.00	13,549.88	0.00	13,549.88
001-320-460	EMPLOYER'S SHARE RET.	1,589.54	2,134.10	0.00	2,134.10	0.00	2,134.10
001-320-470	EMPLOYER'S SHARE FICA	620.07	840.10	0.00	840.10	0.00	840.10
001-320-475	EMPLOYER'S SHARE MEDICARE	145.01	196.46	0.00	196.46	0.00	196.46
001-320-480	EMP SHARE HEALTH INS	1.19	1,888.59	0.00	1,888.59	0.00	1,888.59
001-320-500	STREET SUPPLIES	780.95	916.72	0.00	916.72	0.00	916.72
001-320-525	STREET GASOLINE EXPENSE	2,573.56	3,417.33	0.00	3,417.33	0.00	3,417.33
001-320-535	UNIFORM EXPENSE	0.00	512.00	0.00	512.00	0.00	512.00
001-320-540	STREET - MISC	1,780.87	4,008.24	0.00	4,008.24	0.00	4,008.24
001-320-550	STREET EQUIPMENT	578.52	624.25	0.00	624.25	0.00	624.25
001-320-570	STREET VEHICLE EXPENSE	364.11	286.45	0.00	286.45	0.00	286.45
001-320-573	TRACTOR MAINT.	1,067.39	455.25	0.00	455.25	0.00	455.25
001-320-575	STREET MAINT. EXPENSE	1,877.85	2,922.32	0.00	2,922.32	0.00	2,922.32
001-320-590	LANDSCAPING	460.00	0.00	0.00	0.00	0.00	0.00
001-320-591	MOSQUITO CONTROL	1,094.87	0.00	0.00	0.00	0.00	0.00
001-320-592	PARK MAINT EXPENSE	0.00	2,950.75	0.00	2,950.75	0.00	2,950.75
001-320-620	STREET - INSURANCE	2,797.50	3,314.00	0.00	3,314.00	0.00	3,314.00
001-320-625	ENTERGY	22,645.32	23,047.34	0.00	23,047.34	0.00	23,047.34
Total STREETS		50,279.39	61,063.78	0.00	61,063.78	0.00	61,063.78
505	LIBRARY						
001-040-580	LIBRARY SUPPORT	288.05	1,200.00	0.00	1,200.00	0.00	1,200.00
001-040-581	LIBRARY INSURANCE	3,934.00	4,352.00	0.00	4,352.00	0.00	4,352.00
001-040-582	LIBRARY LEASE RENT	3,864.00	3,864.00	0.00	3,864.00	0.00	3,864.00
001-040-583	LIBRARY SUPPLIES	90.00	0.00	0.00	0.00	0.00	0.00
001-040-584	LIBRARY UTILITIES PHONE	250.69	700.02	0.00	700.02	0.00	700.02
001-040-585	LIBRARY - UTILITIES ENTERGY	10,926.23	12,167.08	0.00	12,167.08	0.00	12,167.08
001-040-586	LIBRARY UTILITIES GAS	2,133.86	2,205.83	0.00	2,205.83	0.00	2,205.83
001-040-587	LIBRARY MAINTENANCE	1,333.27	902.00	0.00	902.00	0.00	902.00
001-360-600	LIBRARIAN PAYMENT	-799.65	0.00	0.00	0.00	0.00	0.00

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11/29/2018 3:32PM

Town of Flora
GROUPING CODE 1
September 30, 2018

Page: 3
Prepared by: AB
Reviewed by:

Grp 1 code	Description	Report 9/30/2017	Unadjusted 9/30/2018	AJE	Adjusted 9/30/2018	RJE	Report 9/30/2018
	Total LIBRARY	22,020.45	25,390.93	0.00	25,390.93	0.00	25,390.93
510	CAPITAL OUTLAY						
040-730	OUTLAY (MACH. & EQUIP.)	0.00	4,673.00	0.00	4,673.00	0.00	4,673.00
160-900	CAPITAL OUTLAY	5,632.02	3,501.39	0.00	3,501.39	0.00	3,501.39
320-900	CAPITAL OUTLAY (EQUIP.)	5,006.24	1,418.75	0.00	1,418.75	0.00	1,418.75
	Total CAPITAL OUTLAY	10,638.26	9,593.14	0.00	9,593.14	0.00	9,593.14
526	Lease principal retirement						
001-100-610	LEASE PMT EXP	17,203.33	17,869.28	0.00	17,869.28	0.00	17,869.28
	Total Lease principal retirement	17,203.33	17,869.28	0.00	17,869.28	0.00	17,869.28
565	OTHER FINANCING SOURCES						
001-000-356	INSURANCE CLAIMS	0.00	29,468.80	0.00	29,468.80	0.00	29,468.80
	Total OTHER FINANCING SOURCES	0.00	29,468.80	0.00	29,468.80	0.00	29,468.80
TOTALS		0.00	-0.00	0.00	-0.00	0.00	-0.00
YTD NI (Loss)		111,925.35	610,955.96		610,955.96		610,955.96

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Town of Flora
GROUPING CODE 1
September 30, 2018

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Page: 1
Prepared by: AB
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Grp 1 code	Description	Report 9/30/2017	Unadjusted 9/30/2018	AJE	Adjusted 9/30/2018	RJE	Report 9/30/2018
101	CASH						
105-000-001	CASH	18,117.23	32,194.14	0.00	32,194.14	0.00	32,194.14
	Total CASH	18,117.23	32,194.14	0.00	32,194.14	0.00	32,194.14
1	GFA						
-000-050	FIXED ASSETS	55,698.04	55,698.04	0.00	55,698.04	0.00	55,698.04
105-000-055	ACCUMULATED DEPRECIATION	-30,121.58	-30,121.58	0.00	-30,121.58	0.00	-30,121.58
	Total GFA	25,576.46	25,576.46	0.00	25,576.46	0.00	25,576.46
301	FUND BALANCE						
105-000-190	FUND BALANCE	-57,461.82	-47,447.45	0.00	-47,447.45	0.00	-47,447.45
105-000-197	CURRENT EARNINGS	3,753.76	3,753.76	0.00	3,753.76	0.00	3,753.76
	Total FUND BALANCE	-53,708.06	-43,693.69	0.00	-43,693.69	0.00	-43,693.69
403.6	OTHER GRANTS						
105-000-270	MAD CO BD OF SUPERVISORE	-9,200.00	-20,000.00	0.00	-20,000.00	0.00	-20,000.00
	Total OTHER GRANTS	-9,200.00	-20,000.00	0.00	-20,000.00	0.00	-20,000.00
411	FIRE PROTECTION ALLOCATION						
105-000-261	MUNICIPAL FIRE PROTECTION	-10,559.83	-10,765.83	0.00	-10,765.83	0.00	-10,765.83
	Total FIRE PROTECTION ALLOCATION	-10,559.83	-10,765.83	0.00	-10,765.83	0.00	-10,765.83
418	INTEREST INCOME						
105-000-340	INTEREST INCOME	-56.27	-56.47	0.00	-56.47	0.00	-56.47
	Total INTEREST INCOME	-56.27	-56.47	0.00	-56.47	0.00	-56.47
503	FIRE						
105-160-550	COUNTY FUNDS EXP	0.00	7,692.84	0.00	7,692.84	0.00	7,692.84
	Total FIRE	0.00	7,692.84	0.00	7,692.84	0.00	7,692.84
510	CAPITAL OUTLAY						
105-160-560	EQUIPMENT	29,830.47	9,052.55	0.00	9,052.55	0.00	9,052.55
	Total CAPITAL OUTLAY	29,830.47	9,052.55	0.00	9,052.55	0.00	9,052.55
TOTALS		0.00	-0.00	0.00	-0.00	0.00	-0.00
YTD NI (Loss)		-10,014.37	14,076.91		14,076.91		14,076.91

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Grp 1 code	Description	Report 9/30/2017	Unadjusted 9/30/2018	AJE	Adjusted 9/30/2018	RJE	Report 9/30/2018
101	CASH						
400-000-001	CASH	249,624.86	333,832.75	0.00	333,832.75	0.00	333,832.75
400-000-003	BANK PLUS	71,467.41	71,467.41	0.00	71,467.41	0.00	71,467.41
400-000-004	WATER FUND CD	20.00	20.00	0.00	20.00	0.00	20.00
400-000-004	CAP LOAN ACCOUNT						
	CASH	321,112.27	405,320.16	0.00	405,320.16	0.00	405,320.16
102	RECEIVABLE						
400-000-050	WATER RECEIVABLE	48,871.02	48,871.02	0.00	48,871.02	0.00	48,871.02
	Total RECEIVABLE	48,871.02	48,871.02	0.00	48,871.02	0.00	48,871.02
110	GFA						
400-000-080	FIXED ASSETS	2,998,941.23	2,998,941.23	0.00	2,998,941.23	0.00	2,998,941.23
400-000-081	EQUIPMENT	175,935.20	175,935.20	0.00	175,935.20	0.00	175,935.20
400-000-088	ACCUMULATED DEPRECIATION	-1,829,733.47	-1,829,733.47	0.00	-1,829,733.47	0.00	-1,829,733.47
	Total GFA	1,345,142.96	1,345,142.96	0.00	1,345,142.96	0.00	1,345,142.96
200	ACCOUNTS PAYABLE						
400-000-100	ACCOUNTS PAYABLE	-20,399.24	-44,853.76	0.00	-44,853.76	0.00	-44,853.76
400-000-107	SALES TAX PAYABLE	-6,482.35	-14,373.18	0.00	-14,373.18	0.00	-14,373.18
	Total ACCOUNTS PAYABLE	-26,881.59	-59,226.94	0.00	-59,226.94	0.00	-59,226.94
210	Due to/from PR funds						
400-000-105	DUE TO PAYROLL CLEARING	353.67	353.67	0.00	353.67	0.00	353.67
	Total Due to/from PR funds	353.67	353.67	0.00	353.67	0.00	353.67
220	DUE TO A/P CLEARING						
400-000-135	DUE TO A/P CLEARING	17,913.22	25,854.37	0.00	25,854.37	0.00	25,854.37
	Total DUE TO A/P CLEARING	17,913.22	25,854.37	0.00	25,854.37	0.00	25,854.37
222	CUSTOMER DEPOSITS						
400-000-114	CUSTOMER METER DEPOSITS	-42,590.66	-36,008.80	0.00	-36,008.80	0.00	-36,008.80
	Total CUSTOMER DEPOSITS	-42,590.66	-36,008.80	0.00	-36,008.80	0.00	-36,008.80
301	FUND BALANCE						
400-000-190	FUND BALANCE	-293,020.74	-334,760.73	0.00	-334,760.73	0.00	-334,760.73
400-000-191	CONTRIBUTIONS - FED GOV'T	-1,251,658.81	-1,251,658.81	0.00	-1,251,658.81	0.00	-1,251,658.81
400-000-192	CONTRIBUTION - MUNICIPALITY	-72,931.17	-72,931.17	0.00	-72,931.17	0.00	-72,931.17
	Total FUND BALANCE	-1,617,610.72	-1,659,350.71	0.00	-1,659,350.71	0.00	-1,659,350.71
415	WATER						
400-000-360	WATER REVENUE	-221,388.01	-227,964.70	0.00	-227,964.70	0.00	-227,964.70
	Total WATER	-221,388.01	-227,964.70	0.00	-227,964.70	0.00	-227,964.70
416	Sewer						
400-000-363	SEWER REVENUE	-125,347.24	-152,225.00	0.00	-152,225.00	0.00	-152,225.00
	Total Sewer	-125,347.24	-152,225.00	0.00	-152,225.00	0.00	-152,225.00
417	GARBAGE						
400-000-361	GARBAGE REVENUE	-89,523.43	-92,115.71	0.00	-92,115.71	0.00	-92,115.71
	Total GARBAGE	-89,523.43	-92,115.71	0.00	-92,115.71	0.00	-92,115.71
4	INTEREST INCOME						
400-000-340	INTEREST	-476.58	-714.21	0.00	-714.21	0.00	-714.21
	Total INTEREST INCOME	-476.58	-714.21	0.00	-714.21	0.00	-714.21
419	OTHER RECEIPTS						
400-000-351	MISCELLANEOUS REVENUE	-2,077.34	-350.00	0.00	-350.00	0.00	-350.00
400-000-362	INSTALLATION FEES	-13,195.00	-14,200.00	0.00	-14,200.00	0.00	-14,200.00
400-000-364	RECONNECT FEES	-2,190.41	-1,710.00	0.00	-1,710.00	0.00	-1,710.00
400-000-365	CONNECTION FEES	-7,474.60	-10,875.83	0.00	-10,875.83	0.00	-10,875.83
400-000-367	CONTRACT REVENUE	-1,210.00	-14,306.00	0.00	-14,306.00	0.00	-14,306.00
400-000-370	PENALTY WATER SALES	0.00	-8,347.69	0.00	-8,347.69	0.00	-8,347.69
400-000-372	LATE PENALTIES	-9,880.35	0.00	0.00	0.00	0.00	0.00
400-000-373	AM. MUNICIPAL SER. (AMS)	-125.97	-359.90	0.00	-359.90	0.00	-359.90
	Total OTHER RECEIPTS	-36,153.67	-50,149.42	0.00	-50,149.42	0.00	-50,149.42
505	CARE AND MAINTENANCE						
400-653-503	WATER METER EXPENSE	481.12	1,195.56	0.00	1,195.56	0.00	1,195.56
	Total CARE AND MAINTENANCE	481.12	1,195.56	0.00	1,195.56	0.00	1,195.56
510	CAPITAL OUTLAY						
400-653-900	CAPITAL OUTLAY	45,330.63	28,168.05	0.00	28,168.05	0.00	28,168.05
400-653-901	RURAL IMPACT GRT-CANE CRK	0.00	4,256.25	0.00	4,256.25	0.00	4,256.25
	Total CAPITAL OUTLAY	45,330.63	32,424.30	0.00	32,424.30	0.00	32,424.30
520	PERSONAL SERVICES						
400-650-400	PERSONNEL/ADMINISTRATION	25,621.43	28,350.39	0.00	28,350.39	0.00	28,350.39
400-650-460	EMPLOYERS SHARE RET.	4,213.00	4,465.24	0.00	4,465.24	0.00	4,465.24
400-650-470	EMPLOYERS SHARE FICA	1,635.37	1,735.14	0.00	1,735.14	0.00	1,735.14
400-650-475	EMPLOYERS SHARE MEDICARE	382.49	405.75	0.00	405.75	0.00	405.75
400-650-480	HEALTH INSURANCE	836.32	1,738.15	0.00	1,738.15	0.00	1,738.15
400-653-400	PERSONNEL/OPERATIONS	81,772.93	83,106.94	0.00	83,106.94	0.00	83,106.94
400-653-460	EMPLOYERS SHARE RET.	12,879.34	13,089.40	0.00	13,089.40	0.00	13,089.40
400-653-470	EMPLOYERS SHARE FICA	5,047.06	5,152.67	0.00	5,152.67	0.00	5,152.67
400-653-475	EMPLOYERS SHARE MEDICARE	1,180.47	1,205.07	0.00	1,205.07	0.00	1,205.07
400-653-480	HEALTH INSURANCE	14,579.84	10,394.57	0.00	10,394.57	0.00	10,394.57
	Total PERSONAL SERVICES	148,148.25	149,643.32	0.00	149,643.32	0.00	149,643.32
521	SUPPLIES						
400-650-500	SUPPLIES	355.12	943.26	0.00	943.26	0.00	943.26
400-653-500	SUPPLIES	13,373.66	11,425.32	0.00	11,425.32	0.00	11,425.32
400-653-501	SHOP STOCK	2,084.63	946.69	0.00	946.69	0.00	946.69
	Total SUPPLIES	15,813.41	13,315.27	0.00	13,315.27	0.00	13,315.27
522	UTILITIES						
400-653-625	ENTERGY	29,447.28	34,739.46	0.00	34,739.46	0.00	34,739.46
400-653-626	ATMOS ENERGY	424.03	593.23	0.00	593.23	0.00	593.23
400-653-629	SOUTH CENTRAL BELL	5,418.52	0.00	0.00	0.00	0.00	0.00
	Total UTILITIES	35,289.83	35,332.69	0.00	35,332.69	0.00	35,332.69
522.2	Garbage						
400-660-801	CONTRACT SERVICES/GARBAGE	78,393.34	81,377.28	0.00	81,377.28	0.00	81,377.28
	Total Garbage	78,393.34	81,377.28	0.00	81,377.28	0.00	81,377.28
523	OTHER SERVICES AND CHARGES						
400-650-610	ADVERTISING	0.00	300.00	0.00	300.00	0.00	300.00
400-653-525	GASOLINE EXPENSE	2,068.06	2,138.61	0.00	2,138.61	0.00	2,138.61
400-653-535	UNIFORM EXPENSE	3,909.28	1,602.00	0.00	1,602.00	0.00	1,602.00
400-653-540	MISC EXPENSE	3,597.41	8,651.00	0.00	8,651.00	0.00	8,651.00
400-653-542	LAGOON EXPENSE	16,220.06	16,675.96	0.00	16,675.96	0.00	16,675.96

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Grp 1 code	Description	Report 9/30/2017	Unadjusted 9/30/2018	AJE	Adjusted 9/30/2018	RJE	Report 9/30/2018
400-653-570	VEHICLE EXPENSE	2,626.06	2,032.64	0.00	2,032.64	0.00	2,032.64
400-653-571	BACKHOE EXPENSE	2,746.74	108.25	0.00	108.25	0.00	108.25
400-653-575	MAINTENANCE EXPENSE	16,752.80	24,739.90	0.00	24,739.90	0.00	24,739.90
400-653-600	PROFESSIONAL SERVICES	6,292.94	7,936.60	0.00	7,936.60	0.00	7,936.60
553-603	PERSONNEL TRAINING	415.00	370.00	0.00	370.00	0.00	370.00
653-605	TRAVEL EXPENSE	0.00	395.00	0.00	395.00	0.00	395.00
400-653-608	CONTRACT LABOR	0.00	21,960.40	0.00	21,960.40	0.00	21,960.40
400-653-610	ADVERTISING	334.89	128.90	0.00	128.90	0.00	128.90
400-653-615	AM. MUNICIPAL SER (AMS)	139.86	237.52	0.00	237.52	0.00	237.52
400-653-620	INSURANCE	15,721.84	17,193.72	0.00	17,193.72	0.00	17,193.72
400-653-622	BOND EXPENSE	350.00	350.00	0.00	350.00	0.00	350.00
400-653-627	CSPIRE BUSINESS	0.00	797.88	0.00	797.88	0.00	797.88
400-653-628	CELL PHONE	0.00	1,190.00	0.00	1,190.00	0.00	1,190.00
400-653-631	INTEREST ON DEPOSIT	0.00	169.27	0.00	169.27	0.00	169.27
Total OTHER SERVICES AND CHARGES		71,174.94	106,977.65	0.00	106,977.65	0.00	106,977.65
525	INTEREST ON BONDS						
400-000-830	CAP LOAN INTEREST	10,801.00	10,291.90	0.00	10,291.90	0.00	10,291.90
Total INTEREST ON BONDS		10,801.00	10,291.90	0.00	10,291.90	0.00	10,291.90
551	PRINC. ON NOTES						
400-000-820	CAP LOAN PRINCIPAL	21,146.24	21,655.34	0.00	21,655.34	0.00	21,655.34
Total PRINC. ON NOTES		21,146.24	21,655.34	0.00	21,655.34	0.00	21,655.34
TOTALS		0.00	-0.00	0.00	-0.00	0.00	-0.00
YTD MI (Loss)		46,310.17	70,955.73		70,955.73		70,955.73

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Town of Flora
ADJUSTED TRIAL BALANCE REPORT
September 30, 2018

Grp 2 code	Description	Workpaper Reference	Report 9/30/2017	Beginning 9/30/2018	AJE	Adjusted 9/30/2018	Report 9/30/2018
0	balancing account			130,000.00		130,000.00	130,000.00
001-000-130	DUE TO OTHER FUNDS			-130,000.00		-130,000.00	-130,000.00
001-000-148	DUE FROM OTHER FUNDS						
1	balancing account		0.00	0.00	0.00	0.00	0.00
11	CASH AND INVESTMENTS	001000001	163,863.27	753,863.71		753,863.71	753,863.71
001-000-001	BANK PLUS		400.00	400.00		400.00	400.00
001-000-002	PETTY CASH FUND		751.45	19.45		19.45	19.45
001-000-003	DRUG FORFEITURE FUND		1.00	1.00		1.00	1.00
001-000-005	HOME GRANT		5,022.56				
001-000-009	Unemployment CD						
Total CASH AND INVESTMENTS			170,038.28	754,284.16	0.00	754,284.16	754,284.16
110	OTHER RECEIVABLES, NET		-1.00	-1.00		-1.00	-1.00
001-000-020	CDRA RECEIVABLES		26,518.19	26,518.19		26,518.19	26,518.19
001-000-025	SALES TAX RECEIVABLE						
Total OTHER RECEIVABLES, NET			26,517.19	26,517.19	0.00	26,517.19	26,517.19
111	INTERNAL BALANCES		2,574.44	32,275.72		32,275.72	32,275.72
001-000-105	DUE TO PAYROLL CLEARING		12,709.00	-19,076.09		-19,076.09	-19,076.09
001-000-135	DUE TO A/P CLEARING						
Total INTERNAL BALANCES			15,283.44	13,199.63	0.00	13,199.63	13,199.63
115	CAPITAL ASSETS, NET						
001-000-081	LAND		103,000.00	103,000.00		103,000.00	103,000.00
001-000-082	BUILDINGS		759,413.82	759,413.82		759,413.82	759,413.82
001-000-083	VEHICLES & EQUIPMENT		1,182,287.39	1,182,287.39		1,182,287.39	1,182,287.39
001-000-084	LAND-INDUSTRIAL PARK SITE		171,159.58	171,159.58		171,159.58	171,159.58
001-000-085	LIBRARY		485,967.90	485,967.90		485,967.90	485,967.90
001-000-086	GAS - UTILITY LINES		589,575.00	589,575.00		589,575.00	589,575.00
001-000-087	INFRASTRUCTURE		2,956,430.57	2,956,430.57		2,956,430.57	2,956,430.57
001-000-088	ACCUMULATED DEPRECIATION		-4,430,693.15	-4,430,693.15		-4,430,693.15	-4,430,693.15
Total CAPITAL ASSETS, NET			1,817,141.11	1,817,141.11	0.00	1,817,141.11	1,817,141.11
201	CLAIMS PAYABLE						
001-000-100	ACCOUNTS PAYABLE		-25,639.64	-36,080.60		-36,080.60	-36,080.60
001-000-109	INSURANCE WITHHOLDING		-2,815.10	-2,815.10		-2,815.10	-2,815.10
001-000-195	BALANCE A/E		12,374.42	12,374.42		12,374.42	12,374.42
Total CLAIMS PAYABLE			-16,080.32	-26,521.28	0.00	-26,521.28	-26,521.28
314	UNRESTRICTED NET ASSETS						
001-000-190	FUND BALANCE		-1,900,974.35	-1,973,664.85		-1,973,664.85	-1,973,664.85
Total UNRESTRICTED NET ASSETS			-1,900,974.35	-1,973,664.85	0.00	-1,973,664.85	-1,973,664.85
401	GENERAL GOVERNMENT						
001-040-400	GENERAL ADMIN SALARIES		100,263.04	94,096.71		94,096.71	94,096.71
001-040-460	STATE RETIREMENT		14,712.59	14,820.10		14,820.10	14,820.10
001-040-470	FICA/MEDICARE		5,791.66	5,833.98		5,833.98	5,833.98
001-040-475	EMPLOYER'S SHARE MEDICARE		1,354.65	1,364.51		1,364.51	1,364.51
001-040-480	HEALTH INSURANCE		7,754.10	6,081.76		6,081.76	6,081.76
001-040-500	OFFICE & JANITOR SUPPLIES		2,899.18	1,526.97		1,526.97	1,526.97
001-040-505	ADMINISTRATIVE EXPENSE		11,178.28	8,300.00		8,300.00	8,300.00
001-040-512	OFFICE EQUIPMENT		386.98	1,300.74		1,300.74	1,300.74
001-040-540	MISC EXPENSE		-184.91	13,050.04		13,050.04	13,050.04
001-040-550	INSPECTION FEE EXPENSE		2,720.00	5,850.00		5,850.00	5,850.00
001-040-560	MAINTENANCE EXPENSE		1,550.46	1,438.50		1,438.50	1,438.50
001-040-575	16TH SECTION LEASE		4,640.00	4,640.00		4,640.00	4,640.00
001-040-600	PROFESSIONAL SERVICES		6,787.50	7,138.00		7,138.00	7,138.00
001-040-602	PUBLIC DEFENDER		7,200.00	7,200.00		7,200.00	7,200.00
001-040-603	PERSONNEL TRAINING		600.00	200.00		200.00	200.00
001-040-605	TRAVEL/CONVENT		6,851.72	8,978.24		8,978.24	8,978.24
001-040-606	CONTRACT SERVICES		2,500.00	33,055.00		33,055.00	33,055.00
001-040-610	ADVERTISING		263.00	195.20		195.20	195.20
001-040-620	INSURANCE		4,266.38	4,772.88		4,772.88	4,772.88
001-040-622	BOND EXPENSE		975.00	925.00		925.00	925.00
001-040-625	ENTERGY		4,402.65	3,645.78		3,645.78	3,645.78
001-040-626	ATMOS ENTERGY		647.22	996.18		996.18	996.18
001-040-627	BELL SOUTH		2,687.37	1,610.98		1,610.98	1,610.98
001-040-680	VEHICLE EXPENSE			18.99		18.99	18.99
001-040-730	OUTLAY (MACH. & EQUIP.)			4,673.00		4,673.00	4,673.00
Total GENERAL GOVERNMENT			190,246.87	231,712.56	0.00	231,712.56	231,712.56
402	PUBLIC SAFETY						
001-100-400	POLICE DEPT SALARIES		303,242.19	298,859.62		298,859.62	298,859.62
001-100-402	CROSSING GUARDS PERSONNEL		4,238.38	4,435.86		4,435.86	4,435.86
001-100-460	STATE RETIREMENT		44,237.49	47,070.49		47,070.49	47,070.49
001-100-470	FICA/MEDICARE		17,586.60	18,729.21		18,729.21	18,729.21
001-100-475	EMPLOYER'S SHARE MEDICARE		4,112.96	4,380.01		4,380.01	4,380.01
001-100-480	HEALTH INSURANCE		38,341.74	30,625.40		30,625.40	30,625.40
001-100-500	OFFICE & JANITOR SUPPLIES		1,930.57	1,804.94		1,804.94	1,804.94
001-100-520	PRISONER EXPENSE		5,334.00	10,322.63		10,322.63	10,322.63
001-100-525	POLICE DEPT GAS & OIL		14,599.88	16,040.74		16,040.74	16,040.74
001-100-535	UNIFORMS/SHOES/ETC.		2,610.82	557.35		557.35	557.35
001-100-540	MISC EXP		-4,131.37	3,721.27		3,721.27	3,721.27
001-100-550	EQUIPMENT		2,167.91	2,997.60		2,997.60	2,997.60
001-100-560	MAINTENANCE EXPENSE		1,039.56	564.96		564.96	564.96
001-100-590	STATE ASSESSMENTS EXPENSE		22,235.50	20,965.75		20,965.75	20,965.75
001-100-600	PROFESSIONAL FEES		900.38	4,043.00		4,043.00	4,043.00
001-100-603	PERSONNEL TRAINING		802.42	5,560.32		5,560.32	5,560.32
001-100-605	TRAVEL		218.36	508.96		508.96	508.96
001-100-606	CONTRACT SERVICES		11,996.77	11,010.04		11,010.04	11,010.04
001-100-609	AM MUNICIPAL SER (AMS)		3,034.98	3,275.07		3,275.07	3,275.07
001-100-620	INSURANCE		24,786.14	22,645.56		22,645.56	22,645.56
001-100-622	BOND EXPENSE		1,250.00	1,150.00		1,150.00	1,150.00
001-100-625	ENTERGY		2,689.78	3,513.22		3,513.22	3,513.22
001-100-626	ATMOS ENTERGY		62.10				
001-100-627	BELL SOUTH		2,718.15	2,368.86		2,368.86	2,368.86
001-100-628	CELLPHONE		2,531.68	2,568.61		2,568.61	2,568.61
001-100-687	2010 CR VIC UNIT #11		803.37				
001-100-691	2011 CR VIC UNIT #17		2,369.68	17.87		17.87	17.87
001-100-692	2012 DODGE CHARGER UNIT #		3,093.61	3,069.79		3,069.79	3,069.79
001-100-693	2014 DODGE CHGR #19		2,137.54	1,521.93		1,521.93	1,521.93
001-100-694	2014 DODGE CHGR #20		2,876.42	7,005.06		7,005.06	7,005.06
001-100-695	2014 DODGE CHGR #21		290.70	1,052.05		1,052.05	1,052.05
001-100-696	2015 DODGE CHGR #22		674.23	813.14		813.14	813.14
001-100-697	2017 DODGE CHGR #23		58.00	789.84		789.84	789.84
001-160-400	FIRE CALL PAY		33,808.66	37,642.23		37,642.23	37,642.23
001-160-460	EMPLOYER'S SHARE RET.		5,324.84	5,909.75		5,909.75	5,909.75
001-160-470	EMPLOYER'S SHARE FICA		2,096.20	2,333.86		2,333.86	2,333.86
001-160-475	EMPLOYER'S SHARE MEDICARE		490.14	545.74		545.74	545.74
001-160-500	SUPPLIES/FIRE DEPT		5,004.53	4,749.63		4,749.63	4,749.63
001-160-525	GASOLINE EXPENSE		2,512.60	3,068.95		3,068.95	3,068.95
001-160-535	UNIFORMS FIRE DEPT		400.00	699.83		699.83	699.83
001-160-540	MISC EXPENSE		1,513.53	1,640.13		1,640.13	1,640.13
001-160-550	EQUIPMENT		3,446.64	1,402.75		1,402.75	1,402.75

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Town of Flora
ADJUSTED TRIAL BALANCE REPORT
September 30, 2018

Gortside General

Grp 2 code	Description	Workpaper Reference	Report 9/30/2017	Beginning 9/30/2018	AJE	Adjusted 9/30/2018	Report 9/30/2018
001-160-570	MAINTENANCE EXPENSE		1,329.05	1,524.50		1,524.50	1,524.50
001-160-620	INSURANCE		11,726.14	12,368.84		12,368.84	12,368.84
001-160-623	ENTERGY		4,326.84	5,305.43		5,305.43	5,305.43
001-160-626	ATMOS ENERGY		1,492.78	1,898.25		1,898.25	1,898.25
001-160-627	BELL SOUTH		1,028.91	936.96		936.96	936.96
001-160-680	VEHICLE EXPENSE		5,523.43	5,798.74		5,798.74	5,798.74
001-160-695	SUPPORT-VOLUNTEER DEPT		11,755.00	10,390.00		10,390.00	10,390.00
001-160-900	CAPITAL OJAY		5,632.02	3,501.39		3,501.39	3,501.39
Total PUBLIC SAFETY			581,251.85	631,706.15	0.00	631,706.15	631,706.15
403	PUBLIC WORKS						
001-320-400	STREETS PERSONNEL		11,902.64	13,549.88		13,549.88	13,549.88
001-320-460	EMPLOYER'S SHARE RET.		1,589.54	2,134.10		2,134.10	2,134.10
001-320-470	EMPLOYER'S SHARE FTCA		620.07	840.10		840.10	840.10
001-320-475	EMPLOYER'S SHARE MEDICARE		145.01	196.46		196.46	196.46
001-320-480	EMP SHARE HEALTH INS		1.19	1,888.59		1,888.59	1,888.59
001-320-500	STREET SUPPLIES		780.95	916.72		916.72	916.72
001-320-525	STREET GASOLINE EXPENSE		2,573.56	3,417.33		3,417.33	3,417.33
001-320-535	UNIFORM EXPENSE			512.00		512.00	512.00
001-320-540	STREET - MISC		1,780.87	4,008.24		4,008.24	4,008.24
001-320-550	STREET EQUIPMENT		578.52	624.25		624.25	624.25
001-320-570	STREET VEHICLE EXPENSE			286.45		286.45	286.45
001-320-573	TRACTOR MAINT.		1,067.39	455.25		455.25	455.25
001-320-575	STREET MAINT. EXPENSE		1,877.85	2,922.32		2,922.32	2,922.32
001-320-590	LANDSCAPING		460.00				
001-320-591	MOSQUITO CONTROL		1,094.87				
001-320-592	PARK MAINT EXPENSE			2,950.75		2,950.75	2,950.75
001-320-620	STREET - INSURANCE		2,797.50	3,314.00		3,314.00	3,314.00
001-320-625	ENTERGY		22,645.32	23,047.34		23,047.34	23,047.34
001-320-900	CAPITAL OUTLAY (EQUIP.)		5,006.24	1,418.75		1,418.75	1,418.75
Total PUBLIC WORKS			55,285.63	62,482.53	0.00	62,482.53	62,482.53
405	CULTURE AND RECREATION						
001-040-580	LIBRARY SUPPORT		288.05	1,200.00		1,200.00	1,200.00
001-040-581	LIBRARY INSURANCE		3,934.00	4,352.00		4,352.00	4,352.00
001-040-582	LIBRARY LEASE RENT		3,864.00	3,864.00		3,864.00	3,864.00
001-040-583	LIBRARY SUPPLIES		90.00				
001-040-584	LIBRARY UTILITIES PHONE		250.69	700.02		700.02	700.02
001-040-585	LIBRARY UTILITIES ENTERGY		10,926.23	12,167.08		12,167.08	12,167.08
001-040-586	LIBRARY UTILITIES GAS		2,133.86	2,205.83		2,205.83	2,205.83
001-040-587	LIBRARY MAINTENANCE		1,333.27	902.00		902.00	902.00
001-360-600	LIBRARIAN PAYMENT		-799.65				
Total CULTURE AND RECREATION			22,020.45	25,390.93	0.00	25,390.93	25,390.93
411	Lease purchase principal retirement						
001-100-610	LEASE PMT EXP		17,203.33	17,869.28		17,869.28	17,869.28
Total Lease purchase principal retirement			17,203.33	17,869.28	0.00	17,869.28	17,869.28
5011	CHGS FOR SVCS-GEN GOVT						
001-000-218	RAILCAR TAXES		-2,326.72	-5,742.22		-5,742.22	-5,742.22
001-000-220	PRIVILEGE LICENSE		-6,724.76	-3,682.10		-3,682.10	-3,682.10
001-000-222	BUILDING & TRAILER PERMIT		-12,058.00	-12,995.00		-12,995.00	-12,995.00
001-000-224	PRIV. LIC. PENALTIES		-8.40	-95.26		-95.26	-95.26
001-000-225	ADD'L PRIV TAX/HAD COUNTY		-796.70	-247.29		-247.29	-247.29
001-000-227	INSPECTION FEES		-4,515.00	-8,180.00		-8,180.00	-8,180.00
001-000-333	Municipal Court fund		-158.22	-264.57		-264.57	-264.57
001-000-341	RENTAL INCOME		-14,000.00				
Total CHGS FOR SVCS-GEN GOVT			-40,587.80	-31,206.44	0.00	-31,206.44	-31,206.44
5016	CHGS FOR SVCS-PUB SAFETY						
001-000-330	FINES AND FORFEITURES		-39,607.13	-32,060.71		-32,060.71	-32,060.71
001-000-331	ASSESSMENTS		-23,365.50	-21,181.75		-21,181.75	-21,181.75
001-000-332	AM MUNICIPAL SER (AMS)		-2,980.40	-3,537.56		-3,537.56	-3,537.56
Total CHGS FOR SVCS-PUB SAFETY			-65,953.03	-56,780.02	0.00	-56,780.02	-56,780.02
601	PROPERTY TAXES						
001-000-200	ADVALOREM TAXES		-279,677.19	-324,544.78		-324,544.78	-324,544.78
001-000-203	ADVALOREM 1/2 RD MAINTENANCE		-15,289.87	-17,742.25		-17,742.25	-17,742.25
001-000-204	AUTO TAX		-70,281.18	-84,150.98		-84,150.98	-84,150.98
001-000-207	1/2 ROAD MAINTENANCE VEN		-3,967.41	-4,612.40		-4,612.40	-4,612.40
001-000-210	ADVALOREM INT & PENALTY		-956.74	-2,341.19		-2,341.19	-2,341.19
Total PROPERTY TAXES			-370,172.39	-433,391.60	0.00	-433,391.60	-433,391.60
603	GRANTS & CONTRS-NOT RESTR TO SPEC P						
001-000-211	HOMESTEAD EXEMPTION		-9,783.60	-10,317.78		-10,317.78	-10,317.78
001-000-216	MUNICIPAL AID/GAS TAX		-6,480.67	-6,480.67		-6,480.67	-6,480.67
Total GRANTS & CONTRS-NOT RESTR TO SPEC PRGMS			-16,264.27	-16,798.45	0.00	-16,798.45	-16,798.45
605	UNRESTRICTED INVESTMENT INCOME						
001-000-340	INTEREST EARNED		-381.93	-1,799.12		-1,799.12	-1,799.12
Total UNRESTRICTED INVESTMENT INCOME			-381.93	-1,799.12	0.00	-1,799.12	-1,799.12
606	MISCELLANEOUS						
001-000-351	MISCELLANEOUS REVENUE		-20,576.89	-616,474.67		-616,474.67	-616,474.67
001-000-356	INSURANCE CLAIMS			29,468.80		29,468.80	29,468.80
001-000-395	INSURANCE PROCEEDS		-26,582.01				
Total MISCELLANEOUS			-47,158.90	-587,005.87	0.00	-587,005.87	-587,005.87
611	FRANCHISE TAXES						
001-000-221	FRANCHISE FEES		-59,124.83	-58,634.17		-58,634.17	-58,634.17
Total FRANCHISE TAXES			-59,124.83	-58,634.17	0.00	-58,634.17	-58,634.17
612	SALES TAX						
001-000-215	SALES TAX REVENUE		-360,442.02	-376,191.64		-376,191.64	-376,191.64
Total SALES TAX			-360,442.02	-376,191.64	0.00	-376,191.64	-376,191.64
613	INLIEU TXES & IMPACT FEES						
001-000-217	GRAND GULF RECEIPTS		-15,598.31	-15,160.10		-15,160.10	-15,160.10
001-000-223	ABC PERMITS		-2,250.00	-3,150.00		-3,150.00	-3,150.00
Total INLIEU TXES & IMPACT FEES			-17,848.31	-18,310.10	0.00	-18,310.10	-18,310.10
Total			0.00	-0.00	0.00	-0.00	-0.00
YTD NI (Loss)			111,925.35	610,955.96		610,955.96	610,955.96

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TOWN OF FLORA

**Statement of Cash Basis Assets and Fund Balances and
Cash Receipts, Disbursements and Changes in Cash Basis Fund Balances
Governmental and Business-type Funds
As of and For the Year Ended September 30, 2017**

	Governmental Activities			Business-type Activities
	Major Fund			
	General Fund	Other Governmental Fund	Total Governmental Activities	Water/Sewer
RECEIPTS				
Ad valorem taxes	\$ 370,172		370,172	
License and permits	28,680		28,680	
Franchise taxes on utilities	59,125		59,125	
State shared revenues:				
Sales taxes	360,442		360,442	
Homestead exemption reimbursement	9,784		9,784	
Fire insurance premium tax distribution		19,760	19,760	
General municipal aid	6,481		6,481	
Grand Gulf in lieu of taxes	15,598		15,598	
Charges for services:				
Garbage				89,523
Water and sewer utility				346,735
Fines and forfeits	66,111		66,111	
Rental income	14,000		14,000	
Interest income	382	56	438	477
Miscellaneous revenue	47,159		47,159	36,154
Total Receipts	977,934	19,816	997,750	472,889
DISBURSEMENTS				
General government	\$ 190,247		190,247	
Public safety	575,620		575,620	
Public works	50,279		50,279	
Culture and recreation	22,021		22,021	
Water and sewer utility:				
Personal services				148,148
Supplies				15,813
Utilities				35,290
Garbage contract services				78,393
Other services and charges				71,770
Total Disbursements	838,167	0	838,167	349,414

(Continued)

TOWN OF FLORA**Statement of Cash Basis Assets and Fund Balances and****Cash Receipts, Disbursements and Changes in Cash Basis Fund Balances****Governmental and Business-type Funds****As of and For the Year Ended September 30, 2017**

	Governmental Activities			Business-type Activities
	Major Fund			
	General Fund	Other Governmental Fund	Total Governmental Activities	Water/Sewer
Excess of Receipts over (under) Disbursements	139,767	19,816	159,583	123,475
OTHER CASH SOURCES (USES)				
Capital outlay	(10,638)	(29,831)	(40,469)	(45,331)
Principal and interest paid on long-term debt	(17,203)		(17,203)	(31,947)
Total Other Cash Sources and (Uses)	(27,841)	(29,831)	(57,672)	(77,278)
Excess (Deficiency) of Receipts and Other Cash Sources Over Disbursements and Other Cash Uses	111,926	(10,015)	101,911	46,197
CASH BASIS FUND BALANCE - Beginning of Year	55,325	28,132	83,457	274,915
CASH BASIS FUND BALANCE - End of Year	\$ 167,251	18,117	185,368	321,112
CASH BASIS ASSETS - End of Year				
Cash and cash equivalents	\$ 167,251		167,251	280,069
Restricted cash		18,117	18,117	41,043
Total Cash Basis Assets	\$ 167,251	18,117	185,368	321,112
CASH BASIS FUND BALANCES - End of Year				
Restricted:				
Restricted for fire protection	\$	18,117	18,117	
Restricted for meter deposits				41,043
Restricted for unemployment compensation	5,023		5,023	
Unassigned	162,228		162,228	280,069
Total Cash Basis Fund Balances	\$ 167,251	18,117	185,368	321,112

The notes to the financial statements are an integral part of this statement.



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Town of Flora
GROUPING CODE 1
September 30, 2018Grouping
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Grp 1 code	Description	Report 9/30/2017	Unadjusted 9/30/2018	AJE	Adjusted 9/30/2018	RJE	Report 9/30/2018
101	CASH						
001-000-001	BANK PLUS	163,863.27	753,863.71	0.00	753,863.71	0.00	753,863.71
001-000-002	PETTY CASH FUND	400.00	400.00	0.00	400.00	0.00	400.00
000-003	DRUG FORFEITURE FUND	751.45	19.45	0.00	19.45	0.00	19.45
000-005	HOME GRANT	1.00	1.00	0.00	1.00	0.00	1.00
000-009	Unemployment CD	5,022.56	0.00	0.00	0.00	0.00	0.00
100-000-001	CASH IN BANK	54,691.61	66,271.38	0.00	66,271.38	0.00	66,271.38
105-000-001	CASH	18,117.23	32,194.14	0.00	32,194.14	0.00	32,194.14
400-000-001	BANK PLUS	249,624.86	333,832.75	0.00	333,832.75	0.00	333,832.75
400-000-003	WATER FUND CD	71,467.41	71,467.41	0.00	71,467.41	0.00	71,467.41
400-000-004	CAP LOAN ACCOUNT	20.00	20.00	0.00	20.00	0.00	20.00
610-000-001	CASH IN BANK	1,436.99	0.00	0.00	0.00	0.00	0.00
699-000-001	A/P CLEARING ACCOUNT	-4,224.03	0.00	0.00	0.00	0.00	0.00
Total CASH		561,172.35	1,258,069.84	0.00	1,258,069.84	0.00	1,258,069.84
101.5	INVESTMENTS						
100-000-002	CERTIFICATES OF DEPOSIT	175,433.29	175,433.29	0.00	175,433.29	0.00	175,433.29
Total INVESTMENTS		175,433.29	175,433.29	0.00	175,433.29	0.00	175,433.29
102	RECEIVABLE						
001-000-020	CORRA RECEIVABLES	-1.00	-1.00	0.00	-1.00	0.00	-1.00
001-000-025	SALES TAX RECEIVABLE	26,518.19	26,518.19	0.00	26,518.19	0.00	26,518.19
400-000-050	WATER RECEIVABLE	48,871.02	48,871.02	0.00	48,871.02	0.00	48,871.02
Total RECEIVABLE		75,388.21	75,388.21	0.00	75,388.21	0.00	75,388.21
104	DUE FROM OTHER FUNDS						
001-000-148	DUE FROM OTHER FUNDS	0.00	-130,000.00	0.00	-130,000.00	0.00	-130,000.00
Total DUE FROM OTHER FUNDS		0.00	-130,000.00	0.00	-130,000.00	0.00	-130,000.00
110	GFA						
001-000-081	LAND	103,000.00	103,000.00	0.00	103,000.00	0.00	103,000.00
001-000-082	BUILDINGS	759,413.82	759,413.82	0.00	759,413.82	0.00	759,413.82
001-000-083	VEHICLES & EQUIPMENT	1,182,287.39	1,182,287.39	0.00	1,182,287.39	0.00	1,182,287.39
001-000-084	LAND-INDUSTRIAL PARK SITE	171,159.58	171,159.58	0.00	171,159.58	0.00	171,159.58
001-000-085	LIBRARY	485,967.90	485,967.90	0.00	485,967.90	0.00	485,967.90
001-000-086	GAS - UTILITY LINES	589,575.00	589,575.00	0.00	589,575.00	0.00	589,575.00
001-000-087	INFRASTRUCTURE	2,956,430.57	2,956,430.57	0.00	2,956,430.57	0.00	2,956,430.57
001-000-088	ACCUMULATED DEPRECIATION	-4,430,693.15	-4,430,693.15	0.00	-4,430,693.15	0.00	-4,430,693.15
105-000-050	FIXED ASSETS	55,698.04	55,698.04	0.00	55,698.04	0.00	55,698.04
105-000-055	ACCUMULATED DEPRECIATION	-30,121.58	-30,121.58	0.00	-30,121.58	0.00	-30,121.58
400-000-080	FIXED ASSETS	2,998,941.23	2,998,941.23	0.00	2,998,941.23	0.00	2,998,941.23
400-000-081	EQUIPMENT	175,935.20	175,935.20	0.00	175,935.20	0.00	175,935.20
400-000-088	ACCUMULATED DEPRECIATION	-1,829,733.47	-1,829,733.47	0.00	-1,829,733.47	0.00	-1,829,733.47
Total GFA		3,187,860.53	3,187,860.53	0.00	3,187,860.53	0.00	3,187,860.53
200	ACCOUNTS PAYABLE						
001-000-100	ACCOUNTS PAYABLE	-25,639.64	-36,080.60	0.00	-36,080.60	0.00	-36,080.60
001-000-109	INSURANCE WITHHOLDING	-2,815.10	-2,815.10	0.00	-2,815.10	0.00	-2,815.10
400-000-100	ACCOUNTS PAYABLE	-20,399.24	-44,853.76	0.00	-44,853.76	0.00	-44,853.76
400-000-107	SALES TAX PAYABLE	-6,482.35	-14,373.18	0.00	-14,373.18	0.00	-14,373.18
610-000-111	FEDERAL WITHHOLDING	121.93	0.00	0.00	0.00	0.00	0.00
610-000-112	FICA/MEDICARE WITHHOLDING	-243.86	0.00	0.00	0.00	0.00	0.00
000-114	STATE RET WITHHOLDING	118.40	0.00	0.00	0.00	0.00	0.00
000-195	BALANCE AJE	-6,635.03	0.00	0.00	0.00	0.00	0.00
Accounts Payable		-61,974.89	-98,122.64	0.00	-98,122.64	0.00	-98,122.64
210	DUE TO/ FROM PR FUNDS						
001-000-105	DUE TO PAYROLL CLEARING	2,574.44	32,275.72	0.00	32,275.72	0.00	32,275.72
400-000-105	DUE TO PAYROLL CLEARING	353.67	353.67	0.00	353.67	0.00	353.67
610-000-050	DUE FROM OTHER FUNDS	5,197.94	0.00	0.00	0.00	0.00	0.00
Total DUE TO/ FROM PR FUNDS		8,126.05	32,629.39	0.00	32,629.39	0.00	32,629.39
220	DUE TO A/P CLEARING						
001-000-135	DUE TO A/P CLEARING	12,709.00	-19,076.09	0.00	-19,076.09	0.00	-19,076.09
400-000-135	DUE TO A/P CLEARING	17,913.22	25,854.37	0.00	25,854.37	0.00	25,854.37
699-000-050	DUE FROM OTHER FUNDS	9,963.42	0.00	0.00	0.00	0.00	0.00
Total DUE TO A/P CLEARING		40,585.64	6,778.28	0.00	6,778.28	0.00	6,778.28
220.1	DUE TO OTHER FUNDS						
001-000-130	DUE TO OTHER FUNDS	0.00	130,000.00	0.00	130,000.00	0.00	130,000.00
Total DUE TO OTHER FUNDS		0.00	130,000.00	0.00	130,000.00	0.00	130,000.00
222	CUSTOMER DEPOSITS						
400-000-114	CUSTOMER METER DEPOSITS	-42,590.66	-36,008.80	0.00	-36,008.80	0.00	-36,008.80
Total CUSTOMER DEPOSITS		-42,590.66	-36,008.80	0.00	-36,008.80	0.00	-36,008.80
301	FUND BALANCE						
001-000-190	FUND BALANCE	-1,900,974.35	-1,973,664.85	0.00	-1,973,664.85	0.00	-1,973,664.85
001-000-195	BALANCE AJE	12,374.42	12,374.42	0.00	12,374.42	0.00	12,374.42
100-000-180	FUND BALANCE	-233,396.84	-230,124.90	0.00	-230,124.90	0.00	-230,124.90
105-000-190	FUND BALANCE	-57,461.82	-47,447.45	0.00	-47,447.45	0.00	-47,447.45
105-000-197	CURRENT EARNINGS	3,753.76	3,753.76	0.00	3,753.76	0.00	3,753.76
400-000-190	FUND BALANCE	-293,020.74	-334,760.73	0.00	-334,760.73	0.00	-334,760.73
400-000-191	CONTRIBUTIONS - FED GOV'T	-1,251,658.81	-1,251,658.81	0.00	-1,251,658.81	0.00	-1,251,658.81
400-000-192	CONTRIBUTION - MUNICIPALITY	-72,931.17	-72,931.17	0.00	-72,931.17	0.00	-72,931.17
610-000-190	FUND BALANCE	3.63	0.00	0.00	0.00	0.00	0.00
699-000-195	BALANCE AJE	-5,739.39	0.00	0.00	0.00	0.00	0.00
Total FUND BALANCE		-3,799,051.31	-3,894,459.73	0.00	-3,894,459.73	0.00	-3,894,459.73
401	GENERAL PROPERTY TAXES						
001-000-200	AD VALOREM TAXES	-279,677.19	-324,544.78	0.00	-324,544.78	0.00	-324,544.78
001-000-203	AD VALOREM 1/2 RD MAINTENANCE	-15,289.87	-17,742.25	0.00	-17,742.25	0.00	-17,742.25
001-000-204	AUTO TAX	-70,281.18	-84,150.98	0.00	-84,150.98	0.00	-84,150.98
001-000-207	1/2 ROAD MAINTENANCE VEH	-3,967.41	-4,612.40	0.00	-4,612.40	0.00	-4,612.40
001-000-210	AD VALOREM INT & PENALTY	-956.74	-2,341.19	0.00	-2,341.19	0.00	-2,341.19
Total GENERAL PROPERTY TAXES		-370,172.39	-433,391.60	0.00	-433,391.60	0.00	-433,391.60
401.1	OTHER TAXES						
001-000-217	GRAND GULF RECEIPTS	-15,598.31	-15,160.10	0.00	-15,160.10	0.00	-15,160.10
Total OTHER TAXES		-15,598.31	-15,160.10	0.00	-15,160.10	0.00	-15,160.10
401.1	LICENSES AND PERMITS						
001-000-218	RAILCAR TAXES	-2,326.72	-5,742.22	0.00	-5,742.22	0.00	-5,742.22
001-000-220	PRIVILEGE LICENSE	-6,724.76	-3,682.10	0.00	-3,682.10	0.00	-3,682.10
001-000-222	BUILDING & TRAILER PERMIT	-12,058.00	-12,995.00	0.00	-12,995.00	0.00	-12,995.00
001-000-223	ABC PERMITS	-2,250.00	-3,150.00	0.00	-3,150.00	0.00	-3,150.00
001-000-224	PRIV. LIC. PENALTIES	-8.40	-95.26	0.00	-95.26	0.00	-95.26
001-000-225	ADD'L PRIV TAX/HAD COUNTY	-796.70	-247.29	0.00	-247.29	0.00	-247.29
001-000-227	INSPECTION FEES	-4,515.00	-8,180.00	0.00	-8,180.00	0.00	-8,180.00
Total LICENSES AND PERMITS		-28,679.58	-34,091.87	0.00	-34,091.87	0.00	-34,091.87

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Grp 1 code	Description	Report 9/30/2017	Unadjusted 9/30/2018	AJE	Adjusted 9/30/2018	RJE	Report 9/30/2018
402.5	Franchise fees						
001-000-221	FRANCHISE FEES	-59,124.83	-58,634.17	0.00	-58,634.17	0.00	-58,634.17
	Total Franchise fees	-59,124.83	-58,634.17	0.00	-58,634.17	0.00	-58,634.17
404	OTHER GRANTS						
000-270	MAD CO RD OF SUPERVISORE	-9,200.00	-20,000.00	0.00	-20,000.00	0.00	-20,000.00
	Total OTHER GRANTS	-9,200.00	-20,000.00	0.00	-20,000.00	0.00	-20,000.00
408	SALES TAX						
001-000-215	SALES TAX REVENUE	-360,442.02	-376,191.64	0.00	-376,191.64	0.00	-376,191.64
	Total SALES TAX	-360,442.02	-376,191.64	0.00	-376,191.64	0.00	-376,191.64
409	GASOLINE TAX						
001-000-216	MUNICIPAL AID/GAS TAX	-6,480.67	-6,480.67	0.00	-6,480.67	0.00	-6,480.67
	Total GASOLINE TAX	-6,480.67	-6,480.67	0.00	-6,480.67	0.00	-6,480.67
411	FIRE PROTECTION ALLOCATION						
105-000-261	MUNICIPAL FIRE PROTECTION	-10,559.83	-10,765.83	0.00	-10,765.83	0.00	-10,765.83
	Total FIRE PROTECTION ALLOCATION	-10,559.83	-10,765.83	0.00	-10,765.83	0.00	-10,765.83
412	TAX LOST 65 AND OVER						
001-000-211	HOMESTEAD EXEMPTION	-9,783.60	-10,317.78	0.00	-10,317.78	0.00	-10,317.78
	Total TAX LOST 65 AND OVER	-9,783.60	-10,317.78	0.00	-10,317.78	0.00	-10,317.78
414	FINES AND FORFEITURES						
001-000-330	FINES AND FORFEITURES	-39,607.13	-32,060.71	0.00	-32,060.71	0.00	-32,060.71
001-000-331	ASSESSMENTS	-23,365.50	-21,181.75	0.00	-21,181.75	0.00	-21,181.75
001-000-332	AM MUNICIPAL SER (AMS)	-2,980.40	-3,537.56	0.00	-3,537.56	0.00	-3,537.56
001-000-333	Municipal Court fund	-158.22	-264.57	0.00	-264.57	0.00	-264.57
	Total FINES AND FORFEITURES	-66,111.25	-57,044.59	0.00	-57,044.59	0.00	-57,044.59
414.5	Rental Income						
001-000-341	RENTAL INCOME	-14,000.00	0.00	0.00	0.00	0.00	0.00
	Total Rental Income	-14,000.00	0.00	0.00	0.00	0.00	0.00
415	WATER						
400-000-360	WATER REVENUE	-221,388.01	-227,964.70	0.00	-227,964.70	0.00	-227,964.70
	Total WATER	-221,388.01	-227,964.70	0.00	-227,964.70	0.00	-227,964.70
416	Sewer						
400-000-363	SEWER REVENUE	-125,347.24	-152,225.00	0.00	-152,225.00	0.00	-152,225.00
	Total Sewer	-125,347.24	-152,225.00	0.00	-152,225.00	0.00	-152,225.00
417	GARBAGE						
400-000-361	GARBAGE REVENUE	-89,523.43	-92,115.71	0.00	-92,115.71	0.00	-92,115.71
	Total GARBAGE	-89,523.43	-92,115.71	0.00	-92,115.71	0.00	-92,115.71
418	INTEREST INCOME						
001-000-340	INTEREST EARNED	-381.93	-1,799.12	0.00	-1,799.12	0.00	-1,799.12
000-000-340	INTEREST EARNINGS	-141.35	-149.17	0.00	-149.17	0.00	-149.17
000-340	INTEREST INCOME	-56.27	-56.47	0.00	-56.47	0.00	-56.47
300-340	INTEREST	-476.58	-714.21	0.00	-714.21	0.00	-714.21
	Total INTEREST INCOME	-1,056.13	-2,718.97	0.00	-2,718.97	0.00	-2,718.97
419	OTHER RECEIPTS						
001-000-351	MISCELLANEOUS REVENUE	-20,576.89	-616,474.67	0.00	-616,474.67	0.00	-616,474.67
001-000-395	INSURANCE PROCEEDS	-26,582.01	0.00	0.00	0.00	0.00	0.00
100-000-343	OPEN/CLOSE FEES	-6,075.00	-4,750.00	0.00	-4,750.00	0.00	-4,750.00
100-000-393	PLOT SALES	-2,800.00	-11,200.00	0.00	-11,200.00	0.00	-11,200.00
400-000-351	MISCELLANEOUS REVENUE	-2,077.34	-350.00	0.00	-350.00	0.00	-350.00
400-000-362	INSTALLATION FEES	-13,195.00	-14,200.00	0.00	-14,200.00	0.00	-14,200.00
400-000-364	RECONNECT FEES	-2,190.41	-1,710.00	0.00	-1,710.00	0.00	-1,710.00
400-000-365	CONNECTION FEES	-7,474.60	-10,875.83	0.00	-10,875.83	0.00	-10,875.83
400-000-367	CONTRACT REVENUE	-1,210.00	-14,306.00	0.00	-14,306.00	0.00	-14,306.00
400-000-370	PENALTY WATER SALES	0.00	-8,347.69	0.00	-8,347.69	0.00	-8,347.69
400-000-372	LATE PENALTIES	-9,880.35	0.00	0.00	0.00	0.00	0.00
400-000-373	AM. MUNICIPAL SER. (AMS)	-125.97	-359.90	0.00	-359.90	0.00	-359.90
	Total OTHER RECEIPTS	-92,187.57	-682,574.09	0.00	-682,574.09	0.00	-682,574.09
501	GENERAL GOV						
001-040-400	GENERAL ADMIN SALARIES	100,263.04	94,096.71	0.00	94,096.71	0.00	94,096.71
001-040-460	STATE RETIREMENT	14,712.59	14,820.10	0.00	14,820.10	0.00	14,820.10
001-040-470	FICA/MEDICARE	5,791.66	5,833.98	0.00	5,833.98	0.00	5,833.98
001-040-475	EMPLOYER'S SHARE MEDICARE	1,354.65	1,364.51	0.00	1,364.51	0.00	1,364.51
001-040-480	HEALTH INSURANCE	7,754.10	6,081.76	0.00	6,081.76	0.00	6,081.76
001-040-500	OFFICE & JANITOR SUPPLIES	2,899.18	1,526.97	0.00	1,526.97	0.00	1,526.97
001-040-505	ADMINISTRATIVE EXPENSE	11,178.28	8,300.00	0.00	8,300.00	0.00	8,300.00
001-040-512	OFFICE EQUIPMENT	386.98	1,300.74	0.00	1,300.74	0.00	1,300.74
001-040-540	MISC EXPENSE	-184.91	13,050.04	0.00	13,050.04	0.00	13,050.04
001-040-550	INSPECTION FEE EXPENSE	2,720.00	5,850.00	0.00	5,850.00	0.00	5,850.00
001-040-560	MAINTENANCE EXPENSE	1,550.46	1,438.50	0.00	1,438.50	0.00	1,438.50
001-040-575	16TH SECTION LEASE	4,640.00	4,640.00	0.00	4,640.00	0.00	4,640.00
001-040-600	PROFESSIONAL SERVICES	6,787.50	7,138.00	0.00	7,138.00	0.00	7,138.00
001-040-602	PUBLIC DEFENDER	7,200.00	7,200.00	0.00	7,200.00	0.00	7,200.00
001-040-603	PERSONNEL TRAINING	600.00	200.00	0.00	200.00	0.00	200.00
001-040-605	TRAVEL/CONVENT	6,851.72	8,978.24	0.00	8,978.24	0.00	8,978.24
001-040-606	CONTRACT SERVICES	2,500.00	33,055.00	0.00	33,055.00	0.00	33,055.00
001-040-610	ADVERTISING	263.00	195.20	0.00	195.20	0.00	195.20
001-040-620	INSURANCE	4,266.38	4,772.88	0.00	4,772.88	0.00	4,772.88
001-040-622	BOND EXPENSE	975.00	925.00	0.00	925.00	0.00	925.00
001-040-625	ENTERGY	4,402.65	3,645.78	0.00	3,645.78	0.00	3,645.78
001-040-626	ATMOS ENTERGY	647.22	996.18	0.00	996.18	0.00	996.18
001-040-627	BELL SOUTH	2,687.37	1,610.98	0.00	1,610.98	0.00	1,610.98
001-040-680	VEHICLE EXPENSE	0.00	18.99	0.00	18.99	0.00	18.99
	Total GENERAL GOV	190,246.87	227,039.56	0.00	227,039.56	0.00	227,039.56
502	POLICE						
001-100-400	POLICE DEPT SALARIES	303,242.19	298,859.62	0.00	298,859.62	0.00	298,859.62
001-100-402	CROSSING GUARDS PERSONNEL	4,238.38	4,435.86	0.00	4,435.86	0.00	4,435.86
001-100-460	STATE RETIREMENT	44,237.49	47,070.49	0.00	47,070.49	0.00	47,070.49
001-100-470	FICA/MEDICARE	17,586.60	18,729.21	0.00	18,729.21	0.00	18,729.21
001-100-475	EMPLOYER'S SHARE MEDICARE	4,112.96	4,380.01	0.00	4,380.01	0.00	4,380.01
001-100-480	HEALTH INSURANCE	38,341.74	30,625.40	0.00	30,625.40	0.00	30,625.40
001-100-500	OFFICE & JANITOR SUPPLIES	1,930.57	1,804.94	0.00	1,804.94	0.00	1,804.94
001-100-520	PRISONER EXPENSE	5,334.00	10,322.65	0.00	10,322.65	0.00	10,322.65
001-100-525	POLICE DEPT GAS & OIL	14,599.88	16,040.74	0.00	16,040.74	0.00	16,040.74
001-100-535	UNIFORMS/SHOES/ETC.	2,610.82	557.35	0.00	557.35	0.00	557.35
001-100-540	MISC EXP	-41,131.37	3,721.27	0.00	3,721.27	0.00	3,721.27
001-100-550	EQUIPMENT	2,167.91	2,997.60	0.00	2,997.60	0.00	2,997.60
001-100-560	MAINTENANCE EXPENSE	1,039.56	564.96	0.00	564.96	0.00	564.96
001-100-590	STATE ASSESSMENTS EXPENSE	22,235.50	20,965.75	0.00	20,965.75	0.00	20,965.75
001-100-600	PROFESSIONAL FEES	900.38	4,043.00	0.00	4,043.00	0.00	4,043.00

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Grp 1 code	Description	Report 9/30/2017	Unadjusted 9/30/2018	AJE	Adjusted 9/30/2018	RJE	Report 9/30/2018
001-100-603	PERSONNEL TRAINING	802.42	5,560.32	0.00	5,560.32	0.00	5,560.32
001-100-605	TRAVEL	218.36	508.96	0.00	508.96	0.00	508.96
001-100-606	CONTRACT SERVICES	11,996.77	11,010.04	0.00	11,010.04	0.00	11,010.04
001-100-609	AM MUNICIPAL SER (AMS)	3,034.98	3,275.07	0.00	3,275.07	0.00	3,275.07
001-100-620	INSURANCE	24,786.14	22,645.56	0.00	22,645.56	0.00	22,645.56
001-100-622	BOND EXPENSE	1,250.00	1,150.00	0.00	1,150.00	0.00	1,150.00
001-100-625	ENTERGY	2,689.78	3,513.22	0.00	3,513.22	0.00	3,513.22
001-100-626	ATMOS ENTERGY	62.10	0.00	0.00	0.00	0.00	0.00
001-100-627	BELL SOUTH	2,718.15	2,368.86	0.00	2,368.86	0.00	2,368.86
001-100-628	CELLPHONE	2,531.68	2,568.61	0.00	2,568.61	0.00	2,568.61
001-100-687	2010 CR VIC UNIT #11	803.37	0.00	0.00	0.00	0.00	0.00
001-100-691	2011 CR VIC UNIT #17	2,369.68	17.87	0.00	17.87	0.00	17.87
001-100-692	2012 DODGE CHARGER UNIT #	3,093.61	3,069.79	0.00	3,069.79	0.00	3,069.79
001-100-693	2014 DODGE CHGR #19	2,137.54	1,521.93	0.00	1,521.93	0.00	1,521.93
001-100-694	2014 DODGE CHGR #20	2,876.42	7,005.06	0.00	7,005.06	0.00	7,005.06
001-100-695	2014 DODGE CHGR #21	290.70	1,052.05	0.00	1,052.05	0.00	1,052.05
001-100-696	2015 DODGE CHGR #22	674.23	813.14	0.00	813.14	0.00	813.14
001-100-697	2017 DODGE CHGR #23	58.00	789.84	0.00	789.84	0.00	789.84
Total POLICE		483,840.54	531,989.17	0.00	531,989.17	0.00	531,989.17
503	FIRE						
001-160-400	FIRE CALL PAY	33,808.66	37,642.23	0.00	37,642.23	0.00	37,642.23
001-160-460	EMPLOYER'S SHARE RET.	5,324.84	5,909.75	0.00	5,909.75	0.00	5,909.75
001-160-470	EMPLOYER'S SHARE FICA	2,096.20	2,333.86	0.00	2,333.86	0.00	2,333.86
001-160-475	EMPLOYER'S SHARE MEDICARE	490.14	545.74	0.00	545.74	0.00	545.74
001-160-500	SUPPLIES/FIRE DEPT	5,004.53	4,749.63	0.00	4,749.63	0.00	4,749.63
001-160-525	GASOLINE EXPENSE	2,512.60	3,068.95	0.00	3,068.95	0.00	3,068.95
001-160-535	UNIFORMS FIRE DEPT	400.00	699.83	0.00	699.83	0.00	699.83
001-160-540	MISC. EXPENSE	1,513.53	1,640.13	0.00	1,640.13	0.00	1,640.13
001-160-550	EQUIPMENT	3,446.64	1,402.75	0.00	1,402.75	0.00	1,402.75
001-160-570	MAINTENANCE EXPENSE	1,329.05	1,524.50	0.00	1,524.50	0.00	1,524.50
001-160-620	INSURANCE	11,726.14	12,368.84	0.00	12,368.84	0.00	12,368.84
001-160-625	ENTERGY	4,326.84	5,305.43	0.00	5,305.43	0.00	5,305.43
001-160-626	ATMOS ENERGY	1,492.78	1,898.25	0.00	1,898.25	0.00	1,898.25
001-160-627	BELL SOUTH	1,028.91	936.96	0.00	936.96	0.00	936.96
001-160-680	VEHICLE EXPENSE	5,523.43	5,798.74	0.00	5,798.74	0.00	5,798.74
001-160-695	SUPPORT-VOLUNTEER DEPT	11,755.00	10,390.00	0.00	10,390.00	0.00	10,390.00
105-160-550	COUNTY FUNDS EXP	0.00	7,692.84	0.00	7,692.84	0.00	7,692.84
Total FIRE		91,779.29	103,908.43	0.00	103,908.43	0.00	103,908.43
504	STREETS						
001-320-400	STREETS PERSONNEL	11,902.64	13,549.88	0.00	13,549.88	0.00	13,549.88
001-320-460	EMPLOYER'S SHARE RET.	1,589.54	2,134.10	0.00	2,134.10	0.00	2,134.10
001-320-470	EMPLOYER'S SHARE FICA	620.07	840.10	0.00	840.10	0.00	840.10
001-320-475	EMPLOYER'S SHARE MEDICARE	145.01	196.46	0.00	196.46	0.00	196.46
001-320-480	EMP SHARE HEALTH INS	1.19	1,888.59	0.00	1,888.59	0.00	1,888.59
001-320-500	STREET SUPPLIES	780.95	916.72	0.00	916.72	0.00	916.72
001-320-525	STREET GASOLINE EXPENSE	2,573.56	3,417.33	0.00	3,417.33	0.00	3,417.33
001-320-535	UNIFORM EXPENSE	0.00	512.00	0.00	512.00	0.00	512.00
001-320-540	STREET - MISC	1,780.87	4,008.24	0.00	4,008.24	0.00	4,008.24
001-320-550	STREET EQUIPMENT	578.52	624.25	0.00	624.25	0.00	624.25
001-320-570	STREET VEHICLE EXPENSE	364.11	286.45	0.00	286.45	0.00	286.45
001-320-573	TRACTOR MAINT.	1,067.39	455.25	0.00	455.25	0.00	455.25
001-320-575	STREET MAINT. EXPENSE	1,877.85	2,922.32	0.00	2,922.32	0.00	2,922.32
001-320-590	LANDSCAPING	460.00	0.00	0.00	0.00	0.00	0.00
001-320-591	MOSQUITO CONTROL	1,094.87	0.00	0.00	0.00	0.00	0.00
001-320-592	PARK MAINT EXPENSE	0.00	2,950.75	0.00	2,950.75	0.00	2,950.75
001-320-620	STREET - INSURANCE	2,797.50	3,314.00	0.00	3,314.00	0.00	3,314.00
001-320-625	ENTERGY	22,645.32	23,047.34	0.00	23,047.34	0.00	23,047.34
Total STREETS		50,279.39	61,063.78	0.00	61,063.78	0.00	61,063.78
505	CARE AND MAINTENANCE						
400-653-503	WATER METER EXPENSE	481.12	1,195.56	0.00	1,195.56	0.00	1,195.56
Total CARE AND MAINTENANCE		481.12	1,195.56	0.00	1,195.56	0.00	1,195.56
507	LIBRARY						
001-040-580	LIBRARY SUPPORT	288.05	1,200.00	0.00	1,200.00	0.00	1,200.00
001-040-581	LIBRARY INSURANCE	3,934.00	4,352.00	0.00	4,352.00	0.00	4,352.00
001-040-582	LIBRARY LEASE RENT	3,864.00	3,864.00	0.00	3,864.00	0.00	3,864.00
001-040-583	LIBRARY SUPPLIES	90.00	0.00	0.00	0.00	0.00	0.00
001-040-584	LIBRARY UTILITIES PHONE	250.69	700.02	0.00	700.02	0.00	700.02
001-040-585	LIBRARY - UTILITIES ENTERGY	10,926.23	12,167.08	0.00	12,167.08	0.00	12,167.08
001-040-586	LIBRARY UTILITIES GAS	2,133.86	2,205.83	0.00	2,205.83	0.00	2,205.83
001-040-587	LIBRARY MAINTENANCE	1,333.27	902.00	0.00	902.00	0.00	902.00
001-360-600	LIBRARIAN PAYMENT	-799.65	0.00	0.00	0.00	0.00	0.00
Total LIBRARY		22,020.45	25,390.93	0.00	25,390.93	0.00	25,390.93
510	CAPITAL OUTLAY						
001-040-730	OUTLAY (MACH. & EQUIP.)	0.00	4,673.00	0.00	4,673.00	0.00	4,673.00
001-160-900	CAPITAL OUTLAY	5,632.02	3,501.39	0.00	3,501.39	0.00	3,501.39
001-320-900	CAPITAL OUTLAY (EQUIP.)	5,006.24	1,418.75	0.00	1,418.75	0.00	1,418.75
105-160-560	EQUIPMENT	29,830.47	9,052.55	0.00	9,052.55	0.00	9,052.55
400-653-900	CAPITAL OUTLAY	45,330.63	28,168.05	0.00	28,168.05	0.00	28,168.05
400-653-901	RURAL IMPACT GRT-CANE CRK	0.00	4,256.25	0.00	4,256.25	0.00	4,256.25
Total CAPITAL OUTLAY		85,799.36	51,069.99	0.00	51,069.99	0.00	51,069.99
520	PERSONAL SERVICES						
400-650-400	PERSONNEL/ADMINISTRATION	25,621.43	28,350.39	0.00	28,350.39	0.00	28,350.39
400-650-460	EMPLOYERS SHARE RET.	4,213.00	4,465.24	0.00	4,465.24	0.00	4,465.24
400-650-470	EMPLOYERS SHARE FICA	1,635.37	1,735.14	0.00	1,735.14	0.00	1,735.14
400-650-475	EMPLOYERS SHARE MEDICARE	382.49	405.75	0.00	405.75	0.00	405.75
400-650-480	HEALTH INSURANCE	836.32	1,738.15	0.00	1,738.15	0.00	1,738.15
400-653-400	PERSONNEL/OPERATIONS	81,772.93	83,106.94	0.00	83,106.94	0.00	83,106.94
400-653-460	EMPLOYERS SHARE RET.	12,879.34	13,089.40	0.00	13,089.40	0.00	13,089.40
400-653-470	EMPLOYERS SHARE FICA	5,047.06	5,152.67	0.00	5,152.67	0.00	5,152.67
400-653-475	EMPLOYERS SHARE MEDICARE	1,180.47	1,205.07	0.00	1,205.07	0.00	1,205.07
400-653-480	HEALTH INSURANCE	14,579.84	10,394.57	0.00	10,394.57	0.00	10,394.57
Total PERSONAL SERVICES		148,148.25	149,643.32	0.00	149,643.32	0.00	149,643.32
521	SUPPLIES						
100-350-500	SUPPLIES	0.00	106.35	0.00	106.35	0.00	106.35
400-650-500	SUPPLIES	355.12	943.26	0.00	943.26	0.00	943.26
653-500	SUPPLIES	13,373.66	11,425.32	0.00	11,425.32	0.00	11,425.32
653-501	SHOP STOCK	2,084.63	946.69	0.00	946.69	0.00	946.69
Total SUPPLIES		15,813.41	13,421.62	0.00	13,421.62	0.00	13,421.62
522	UTILITIES						
100-350-505	ENTERGY	615.66	763.47	0.00	763.47	0.00	763.47
400-653-625	ENTERGY	29,447.28	34,739.46	0.00	34,739.46	0.00	34,739.46
400-653-626	ATMOS ENERGY	424.03	593.23	0.00	593.23	0.00	593.23
400-653-629	SOUTH CENTRAL BELL	5,418.52	0.00	0.00	0.00	0.00	0.00
Total UTILITIES		35,905.49	36,096.16	0.00	36,096.16	0.00	36,096.16

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Grp 1 code	Description	Report 9/30/2017	Unadjusted 9/30/2018	AJE	Adjusted 9/30/2018	RJE	Report 9/30/2018
522.2	Garbage						
400-660-601	CONTRACT SERVICES/GARBAGE	78,393.34	81,377.28	0.00	81,377.28	0.00	81,377.28
Total	Garbage	78,393.34	81,377.28	0.00	81,377.28	0.00	81,377.28
5.	OTHER SERVICES AND CHARGES						
400-350-540	OTHER SERVICES & CHARGES	1,923.75	321.50	0.00	321.50	0.00	321.50
100-350-560	MAINTENANCE EXPENSE	9,748.88	3,328.08	0.00	3,328.08	0.00	3,328.08
400-650-610	ADVERTISING	0.00	300.00	0.00	300.00	0.00	300.00
400-653-523	GASOLINE EXPENSE	2,068.06	2,138.61	0.00	2,138.61	0.00	2,138.61
400-653-535	UNIFORM EXPENSE	3,909.28	1,602.00	0.00	1,602.00	0.00	1,602.00
400-653-540	MISC EXPENSE	3,597.41	8,651.00	0.00	8,651.00	0.00	8,651.00
400-653-542	LAGOON EXPENSE	16,220.06	16,675.96	0.00	16,675.96	0.00	16,675.96
400-653-570	VEHICLE EXPENSE	2,626.06	2,032.64	0.00	2,032.64	0.00	2,032.64
400-653-571	BACKHOE EXPENSE	2,746.74	108.25	0.00	108.25	0.00	108.25
400-653-575	MAINTENANCE EXPENSE	16,752.80	24,739.90	0.00	24,739.90	0.00	24,739.90
400-653-600	PROFESSIONAL SERVICES	6,292.94	7,936.60	0.00	7,936.60	0.00	7,936.60
400-653-603	PERSONNEL TRAINING	415.00	370.00	0.00	370.00	0.00	370.00
400-653-605	TRAVEL EXPENSE	0.00	395.00	0.00	395.00	0.00	395.00
400-653-608	CONTRACT LABOR	0.00	21,960.40	0.00	21,960.40	0.00	21,960.40
400-653-610	ADVERTISING	334.89	128.90	0.00	128.90	0.00	128.90
400-653-615	AM. MUNICIPAL SER (AMS)	139.86	237.52	0.00	237.52	0.00	237.52
400-653-620	INSURANCE	15,721.84	17,193.72	0.00	17,193.72	0.00	17,193.72
400-653-622	BOND EXPENSE	350.00	350.00	0.00	350.00	0.00	350.00
400-653-627	CSPIRE BUSINESS	0.00	797.88	0.00	797.88	0.00	797.88
400-653-628	CELL PHONE	0.00	1,190.00	0.00	1,190.00	0.00	1,190.00
400-653-631	INTEREST ON DEPOSIT	0.00	169.27	0.00	169.27	0.00	169.27
Total	OTHER SERVICES AND CHARGES	82,847.57	110,627.23	0.00	110,627.23	0.00	110,627.23
525	INTEREST ON BONDS						
400-000-830	CAP LOAN INTEREST	10,801.00	10,291.90	0.00	10,291.90	0.00	10,291.90
Total	INTEREST ON BONDS	10,801.00	10,291.90	0.00	10,291.90	0.00	10,291.90
526	Lease principal retirement						
001-100-610	LEASE PMT EXP	17,203.33	17,869.28	0.00	17,869.28	0.00	17,869.28
Total	Lease principal retirement	17,203.33	17,869.28	0.00	17,869.28	0.00	17,869.28
551	PRINC. ON NOTES						
400-000-820	CAP LOAN PRINCIPAL	21,146.24	21,655.34	0.00	21,655.34	0.00	21,655.34
Total	PRINC. ON NOTES	21,146.24	21,655.34	0.00	21,655.34	0.00	21,655.34
565	OTHER FINANCING SOURCES						
001-000-356	INSURANCE CLAIMS	0.00	29,468.80	0.00	29,468.80	0.00	29,468.80
Total	OTHER FINANCING SOURCES	0.00	29,468.80	0.00	29,468.80	0.00	29,468.80
TOTALS		-0.00	-0.00	0.00	-0.00	0.00	-0.00
YTD MI (Loss)		144,949.21	707,568.37		707,568.37		707,568.37

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