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**CITY OF BARRIS, LOUISIANA
GENERAL PURPOSE FINANCIAL REPORT
YEAR ENDED JUNE 30, 1953**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date MAY 11 1958

CITY OF BASKIN, LOUISIANA
GENERAL PURPOSE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 1991
WITH SUPPLEMENTAL INFORMATION SCHEDULES
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CITY OF CRENSHAW, ILLINOIS

ANNUAL BUDGET FINANCIAL STATEMENTS

AS OF AND FOR THE YEAR ENDED JUNE 30, 1991

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CITY OF BANGOR, LOUISIANA

GENERAL PURPOSE FINANCIAL REPORT

AS OF AND FOR THE YEAR ENDED JUNE 30, 1987

NINE SUPPLEMENTAL INFORMATION SCHEDULES

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CITY OF DORSEY, LOUISIANA

GENERAL PURPOSE FINANCIAL REPORT

AS OF AND FOR THE YEAR ENDED JUNE 30, 1997

WITH SUPPLEMENTAL INFORMATION REFERRED TO

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GENERAL PURPOSE FINANCIAL STATEMENTS

JOHN D. BUTLER & COMPANY
A PROFESSIONAL ACCOUNTING CORPORATION
P. O. BOX 10
BAKER, LOUISIANA 70306
601-775-4962

INDEPENDENT AUDITOR'S REPORT

September 10, 1987

The Honorable Bobby Simpson, Mayor,
and the Members of the City Council
City of Baker, Louisiana

We have audited the accompanying general purpose financial statements of the City of Baker, Louisiana, as of June 30, 1987, and for the year then ended, as listed in the table of contents. These general purpose financial statements are the responsibility of the City of Baker, Louisiana, management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards 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 general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

City of Baker, Louisiana
September 12, 1997
page 2

In our opinion the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the City of Baker, Louisiana, as of June 30, 1997, and the results of its operations and cash flows of its proprietary fund types for the year then ended in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining and individual fund and account group financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the City of Baker, Louisiana. Such information HAS BEEN subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

In accordance with Government Auditing Standards, we have also issued a report dated September 12, 1997 on our consideration of the City of Baker, Louisiana's internal control structure as it relates to the general fund and a report dated September 12, 1997 on its compliance with laws and regulations.



John B. Butler & Company
A Professional Accounting Corporation

CITY OF DAVENPORT, LOUISIANA
COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS

June 30, 1997

	Governmental Fund Types		
	General	Special Revenues	Debt Service
ASSETS			
Cash & cash equivalents	\$1,761,412.68	\$2,218,840.28	\$18,143.18
Receivables:			
Taxes & fees (net)	855,550.85	.00	.00
Accounts (net)	.00	.00	.00
Accrued interest	5,453.53	780.81	.00
Assessments (net)	.00	.00	.00
Due from other funds	.00	1,331.00	.00
Due from other governmental agencies	4,862.11	48,212.73	.00
Inventory	11,499.99	.00	.00
Restricted assets:			
Cash & cash equivalents	.00	.00	.00
Fixed assets (net of accumulated depreciation)	.00	.00	.00
Long-term debt amounts to be provided for retirement	.00	.00	.00
Other assets	27,805.42	.00	.00
TOTAL ASSETS	2,478,794.52	2,268,287.68	18,143.18

LIABILITIES AND FUND EQUITY			
Liabilities:			
Accounts payable	48,943.73	.00	.00
Due to other funds	1,331.00	.00	.00
Due to other governmental agencies	18,663.50	.00	.00
Other payables	11,878.00	180.00	.00
Payables from restricted assets:			
Customer deposits	.00	.00	.00

(Continued)

Proprietary Fund Types	Account Groups		Totals	
	General Fixed Assets	General Long-term Debt	(Memorandum Only)	
Enterprises			1987	1986
\$1,841,401.89	\$.00	\$.00	\$9,857,117.48	\$4,669,329.77
.00	.00	.00	806,850.85	629,531.29
308,384.48	.00	.00	308,384.48	301,169.37
3,467.39	.00	.00	13,834.73	13,659.47
.00	.00	.00	.00	3,779.25
.00	.00	.00	3,131.60	1,394.60
4,558.50	.00	.00	78,630.39	71,604.49
409,131.00	.00	.00	469,629.93	453,781.29
1,374,168.91	.00	.00	1,374,168.91	1,484,193.09
1,817,455.41	4,816,274.09	.00	10,743,529.90	10,799,582.94
.00	.00	713,387.08	713,387.04	607,342.95
20,780.33	.00	.00	48,882.81	19,769.93
<u>7,372,987.80</u>	<u>4,826,074.09</u>	<u>713,387.08</u>	<u>20,807,884.24</u>	<u>18,941,534.83</u>
2,311.39	.00	.00	49,166.12	118,413.15
.00	.00	.00	3,331.09	1,268.00
.00	.01	.00	18,643.60	4,025.58
4,777.93	.00	.00	16,787.99	20,738.03
112,994.94	.00	.00	112,994.94	109,643.34

CITY OF BOYER, LOUISIANA

COMBINED BALANCE SHEET -
ALL FUND TYPES AND ACCOUNT GROUPS (Continued)

June 30, 1997

	Government Fund Types		
	General	Special Excesses	Debt Service
General obligation bonds	\$.00	\$.00	\$.00
Accrued interest	.00	.00	.00
Claims & judgments payable	.00	.00	.00
Compensated absences payable	141,303.92	.00	.00
Prior merchandise payable	.00	.00	.00
Deferred revenues	<u>21,871.17</u>	<u>.00</u>	<u>.00</u>
Total Liabilities	209,883.02	100.00	.00
Fund Equity:			
Contributed capital	.00	.00	.00
Investment in general fixed assets	.00	.00	.00
Retained earnings:			
Reserved for customer deposits	.00	.00	.00
Unreserved-undesignated	.00	.00	.00
Fund Balance:			
Reserved for future debt service	.00	.00	18,143.18
Reserved for inventory	53,498.93	.00	.00
Reserved for compensated absences	141,303.92	.00	.00
unreserved-undesignated	<u>2,258,926.75</u>	<u>2,289,187.58</u>	<u>18,143.18</u>
Total Fund Equity	<u>2,258,926.75</u>	<u>2,289,187.58</u>	<u>18,143.18</u>
TOTAL LIABILITIES & FUND EQUITY	2,478,784.93	2,389,397.58	18,143.18

The accompanying notes are an integral part of this statement.

Proprietary Fund Types	Account Groups		Totals	
	General Fixed Assets	General Long-Term Debt	(Memorandum Only)	
Enterprise			1997	1998
\$1,618,008.00	\$.00	\$.00	\$1,618,008.00	\$1,800,800.88
28,125.00	.00	.00	28,125.00	32,500.88
.00	.00	28,000.00	28,000.00	50,800.88
183,535.22	.00	683,387.08	866,922.20	919,840.20
627,146.05	.00	.00	627,146.05	838,379.55
<u>3,287.27</u>	<u>.00</u>	<u>.00</u>	<u>34,158.77</u>	<u>31,861.81</u>
2,543,171.53	.88	713,397.08	3,486,652.57	3,732,840.48
269,149.37	.88	.00	269,149.37	258,452.87
.88	6,935,074.89	.00	6,935,074.09	8,984,369.30
112,894.84	.00	.00	112,894.84	103,663.54
<u>4,651,671.90</u>	<u>.00</u>	<u>.00</u>	<u>4,881,473.98</u>	<u>4,884,844.91</u>
.00	.00	.00	39,143.18	28,238.53
.10	.00	.00	53,499.93	41,638.23
.00	.00	.00	141,305.83	139,683.74
<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>8,343,124.34</u>	<u>7,137,824.38</u>
<u>3,029,818.21</u>	<u>6,935,074.09</u>	<u>.00</u>	<u>18,821,531.67</u>	<u>18,928,484.58</u>
1,573,983.80	6,935,074.09	713,397.86	28,007,684.34	18,841,934.83

CITY OF BAKEN, LOUISIANA

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES

Year Ended June 30, 1997

	General	Special Revenues
Revenues		
Taxes and special assessments	\$9,733,877.48	\$620,709.43
Licenses and permits	331,588.51	.00
Intergovernmental	84,429.22	80,310.47
Charges for services	449,216.89	.00
Fines	235,596.61	.00
Interest	50,847.37	14,679.16
Donations	.00	37,657.34
Citizens participation	.00	29,819.45
Other revenues	<u>78,217.23</u>	<u>.00</u>
Total Revenues	9,933,912.98	690,675.15
Expenditures		
General government	1,368,213.28	160,604.64
Public safety:		
Police	1,177,113.00	.00
Fire	590,221.34	.00
Public works	1,873,579.04	.00
Capital outlay	<u>.00</u>	<u>233,794.25</u>
Total Expenditures	4,919,916.71	394,798.79
Excess (deficiency) of revenues over expenditures	718,976.26	295,876.36
Other Financing Sources (Uses)		
Operating transfers in	182,500.44	519,503.95
Operating transfers out	<u>(428,125.85)</u>	<u>(21,237.00)</u>
Total Other Financing Sources (Uses)	<u>(245,625.41)</u>	<u>498,266.95)</u>

(Continued)

Debt Service	Total (Manufactures Only)	
	1982	1986
\$.00	84,294,698.23	83,837,496.92
.00	511,508.51	342,597.03
.00	142,799.89	683,904.74
.00	449,216.65	442,336.82
.00	236,696.61	227,119.72
.00	94,946.63	82,885.58
.00	37,687.34	6,286.03
.00	29,918.48	12,076.89
.00	79,217.22	82,532.23
.00	5,604,568.33	5,323,371.78
1,089.35	1,519,119.19	1,929,798.68
.00	1,177,119.80	1,283,376.68
.00	598,231.38	583,146.26
.00	1,073,678.04	1,071,973.04
.00	333,796.25	632,882.13
1,089.35	4,688,832.86	5,430,028.72
(2,089.35)	1,016,757.47	83,345.99
.00	701,562.99	986,439.73
.00	1,438,562.05	755,683.03
.00	202,000.04	150,916.78

CITY OF BAKER, LOUISIANA

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - ALL GOVERNMENTAL FUND TYPES (continued)

year Ended June 30, 1997

	<u>General</u>	<u>Special</u> <u>Revenues</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	\$ 423,058.38	\$ 795,302.51
Fund Balance, beginning	1,825,159.38	1,493,955.08
Adjustment to prior periods	<u>.00</u>	<u>.00</u>
Fund Balance, ending	2,248,200.60	2,289,197.59

The accompanying notes are an integral part of this statement.

Debit Service	Totals	
	1992	1993
\$ (2,095.35)	\$1,316,757.51	\$ 244,322.48
20,388.53	3,339,389.88	3,112,273.60
<u> .00</u>	<u> .00</u>	<u>(17,212.62)</u>
18,293.18	4,356,147.37	\$ 3,329,389.88

CITY OF MONROE, LOUISIANA

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET, APPROPRIATED AND ACTUAL
GENERAL AND SPECIAL FUNDING FUNDS

Year Ended June 30, 1997

	<u>total Fund</u>	
	<u>Budget</u>	<u>Actual</u>
Revenues		
Taxes	\$3,483,638.00	\$3,733,977.48
Licenses & permits	390,880.00	313,608.81
Intergovernmental	49,798.00	54,429.22
charges for services	470,485.00	449,216.88
Fees	220,088.00	255,688.61
Interest	40,000.00	52,087.27
Other revenues	80,885.00	78,217.00
Donations	.00	.00
Total Revenues	4,838,344.00	4,913,912.98
Expenditures		
General government	1,352,433.00	1,353,013.30
Public safety		
Police	1,283,784.00	1,177,113.00
Fire	457,818.00	588,293.38
Public works	1,130,285.00	1,073,579.04
Capital outlay	.00	.00
Debt service	.00	.00
Total Expenditures	4,344,240.00	4,183,926.22
Excess (deficiency) of revenues over expenditures	494,104.00	730,986.76
Other Financing Sources (Use)		
Operating transfers in	182,320.00	182,320.00
Operating transfers out	(478,230.00)	(478,323.25)
Total Other Financing Sources (Uses)	(295,910.00)	(296,003.25)
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	198,194.00	434,983.51

(Continued)

Variance Favorable (Unfavorable)	Special Revenue Funds		Variance Favorable (Unfavorable)
	Budget	Actual	
\$ 288,477.40	6,450,000.00	6,628,708.83	\$ 78,708.83
19,708.51	.00	.00	.00
4,728.22	78,875.00	88,311.67	8,436.67
(22,278.35)	.00	.00	.00
13,098.61	.00	.00	.00
18,867.17	.00	14,073.26	14,073.26
(4,427.78)	12,100.00	28,813.48	17,813.48
.00	22,775.00	31,657.14	4,882.14
273,572.98	674,848.00	699,675.35	118,126.35
199,419.70	808,365.00	100,804.54	648,159.46
26,591.80	.00	.00	.00
67,586.62	.00	.00	.00
84,100.96	.00	.00	.00
.00	822,218.00	233,794.25	398,320.75
.00	.00	.00	.00
150,101.28	1,440,478.00	193,766.79	1,246,479.21
426,876.24	(855,329.00)	396,876.54	1,242,825.54
.04	524,483.00	519,842.08	(5,120.05)
584.05	(21,237.00)	(21,237.00)	.00
584.05	509,246.00	498,605.08	(5,120.05)
628,480.95	(362,483.00)	298,242.51	1,157,685.51

CITY OF BAKER, LOUISIANA

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - FUND: 1000 BUDGET AND ACTUAL
GENERAL AND SPECIAL SERVICE FUNDS (Continued)

Year Ended June 30, 1997

	<u>General Fund</u>	
	<u>Budget</u>	<u>Actual</u>
Fund Balance, beginning	\$1,823,150.00	\$1,823,152.28
Fund Balance, ending	1,622,330.00	1,348,602.60

The accompanying notes are an integral part of this statement.

<u>Special Revenue Funds</u>			
<u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u>
\$.35	21,493,895.08	21,493,895.08	.08
626,489.60	1,131,912.08	1,289,197.56	1,157,685.99

CITY OF BARKER, LOUISIANA

COMBINED STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN RETAINING CAPACITY - ALL PROPRIETARY FUND TYPES

Years Ended June 30, 1997 and 1996

	<u>Accounted Funds</u>	
	1997	1996
Operating Revenues		
Charges for service -		
Water sales	\$739,806.22	\$723,269.56
Pestial - sprinkler system	1,250.88	1,280.88
Reconnecting & charges	50,840.88	184,228.88
Gas sales	1,374,740.78	1,891,270.22
Sales of lots, markers and valves (net of cost of goods)	89,798.91	124,893.21
Sewer service charges	286,242.66	292,926.32
City-Parish sewer user fees	51,698.88	51,837.89
Other operating revenues	<u>256.18</u>	<u>512.54</u>
Total Operating Revenues	1,618,899.46	2,869,429.14
Operating Expenses		
Personal services	1,198,974.87	1,340,484.85
Employee & related expenses	725,884.51	759,845.93
Occupancy	71,871.82	83,749.83
Administrative	47,257.18	44,784.18
Depreciation	<u>247,921.89</u>	<u>287,978.43</u>
Total Operating Expenses	2,291,910.77	2,416,743.22
Operating Income	327,989.72	452,705.17
Non-Operating Revenues (Expenses)		
Interest income	78,703.40	80,886.87
Miscellaneous revenue (expense)	.80	7,449.39
Interest expense	(187,341.34)	(187,880.37)
Bond related expenses	(2,156.88)	(2,156.88)
Lease income	<u>3,822.92</u>	<u>3,422.92</u>
Total Non-Operating Revenues (Expenses)	(10,862.02)	(1,866.02)

(Cont. next)

CITY OF BAKES, LOUISIANA

CONSOLIDATED STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN FUND BALANCES - ALL PROPRIETARY FUND TYPES (Continued)

Years Ended June 30, 1987 and 1986

	<u>Proprietary Funds</u>	
	<u>1987</u>	<u>1986</u>
Income Before Operating Transfers	\$118,890.78	\$445,305.88
<u>Operating Transfers</u>		
Transfers In	.88	11,823.34
Transfers Out	<u>(202,800.84)</u>	<u>(282,800.84)</u>
Total Operating Transfers In (Out)	<u>(202,800.84)</u>	<u>(270,977.50)</u>
Net Income	116,090.66	294,328.38
Retained Earnings, unreserved, beginning	4,546,844.81	4,243,846.12
(Increase) decrease in reserve for customer deposits	(3,351.40)	10,060.80
Adjustment to prior periods	<u>(8,812.37)</u>	<u>(267.52)</u>
Retained Earnings, unreserved, ending	4,051,071.90	4,546,844.81

The accompanying notes are an integral part of this statement.

CITY OF BAKEN, LOUISIANA

COMBINED STATEMENT OF CASH FLOWS -
ALL PROPRIETARY FUND TYPES

Year Ended June 30, 1997

	1997
CASH FLOWS FROM OPERATING ACTIVITIES:	
Cash received from customers	\$3,447,300.77
Cash payments to suppliers for goods and services	(1,379,341.38)
Cash payments to employees for services	(178,898.11)
Net cash provided by operating activities	1,889,061.28
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:	
Operating transfers out	(102,800.84)
Operating transfers in	.00
Net cash used for non-capital financing activities	(102,800.84)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:	
Acquisition of capital assets	(321,359.73)
Principal payments on revenue bonds	(190,800.80)
Interest paid on revenue bonds	(89,716.34)
Interest received on bond proceeds	28,487.44
Capital contributed by property owners	6,826.50
Net cash used for capital and related financing activities	(466,669.73)
CASH FLOWS FROM INVESTING ACTIVITIES:	
Interest on investments	48,574.63
Lease income	3,822.80
Net cash provided by investing activities	52,397.43
Net decrease in cash and cash equivalents	(38,013.25)
Cash and cash equivalents at beginning of year	3,093,589.85

(continued)

CITY OF ABER, LOUISIANA

COMBINED STATEMENT OF CASH FLOWS
AND PROPRIETARY FUND TYPES - (Continued)

Year Ended June 30, 1997

	1997
Cash and cash equivalents at end of year	\$ 3,615,570.80 *****
Reconciliation of operating income to net cash provided by operating activities:	
Operating income	327,798.72
Adjustments to reconcile operating income to net cash provided by operating activities:	
depreciation	247,807.68
Changes in assets and liabilities:	
(decrease) in accounts receivable, net	16,495.07
(decrease) in unbilled receivables	(58.94)
decrease in inventory	3,073.08
(decrease) in prepaid income	15,080.63
increase in accounts payable	1,440.34
(decrease) in sales taxes payable	16.80
increase in compensated absences payable	11,438.71
increase in customer deposits payable	3,351.40
(decrease) in other payables	(147.81)
(decrease) in prior merchandise payable	<u>117,051.27</u>
Total adjustments	<u>236,360.51</u>
Net Cash Provided by Operating Activities	564,159.23 *****

The accompanying notes are an integral part of this statement.

CITY OF BAKER, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

June 30, 1987

Introduction

The City of Baker, Louisiana was originally governed by the provisions of the Laconsort Act, R.S. 18:121-481. The electorate adopted a Home Rule Charter on May 18, 1978. The Charter provided for a mayor-council form of government. Originally, the council was elected at large but later changed to member districts. There are five council members, and they are compensated for their services.

The purpose of the municipality is to promote the general welfare and the safety, health, peace, good order, comfort, convenience and morals of its inhabitants.

The City of Baker, Louisiana is situated in the northwest part of the Parish of East Baton Rouge. It is approximately 8 square miles in size with a population of 19,341. Within the boundaries are approximately 98 miles of roads maintained by the City. It is presently servicing 5,400 utility customers and employs 143 persons.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES.

The accounting and reporting practice of the City of Baker, Louisiana conforms to generally accepted accounting principles as applicable to governments. Such accounting and reporting procedures also conform to the requirements of Louisiana Revised Statutes 24:807 and to the guidelines set forth in the Louisiana Municipal Audit and Accounting Guide, and to the industry audit guide, Auditing of State and Local Governmental Units.

The following is a summary of certain significant accounting policies:

Financial Reporting Entity: This report includes all funds and account groups which are controlled by or dependent on the City's executive or legislative branches (Mayor and/or City Council). Control by or dependence on the City was determined on the basis of oversight responsibility, including accountability for fiscal and budgetary matters, designation of management or governing authority and authority to issue debt.

Based upon the above, it has been determined that there are no governmental organizations which should be excluded from the accompanying financial statements.

Fund Accounting. The City of Baker uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds of the City are classified into two categories, governmental and proprietary. In turn, each category is divided into separate fund types. The fund classifications and a description of each existing fund type are as follows:

Governmental Funds:

Governmental funds are used to account for all or most of the City's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of general fixed assets and the servicing of general long-term debt. Governmental funds include:

1. General Fund - the general operating fund of the City and accounts for all financial resources except those required to be accounted for in other funds.
2. Special Revenue Funds - account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.
3. Debt Service Funds - account for transactions relating to resources retained and used for the payment of principal and interest on those long-term obligations recorded in the general long-term debt account group.

Proprietary Funds:

Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. These funds differ from governmental funds in that their focus is on income measurement, which, together with the maintenance of equity, is an important financial indicator. Proprietary funds include:

1. Enterprise Funds - account for operations (a) where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges, or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

Basis of Accounting: The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental fund types are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets. The modified accrual basis of accounting is used by all governmental fund types.

All proprietary funds are accounted for on a flow of economic resources measurement focus and a determination of net income and capital maintenance. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. The proprietary funds use the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized at the time liabilities are incurred.

The following revenue sources have been treated as susceptible to accrual under the modified accrual basis:

Taxes - includes sales, property, firemen's, tobacco, industrial, franchise, beer, chain store, teleprompter and video poker.

Budgets and Auxiliary Accounting: The following procedures were used in establishing the budgetary data reflected in these financial statements:

- (1) A letter of request is sent to each department requesting submission of budget requirements by April 15.
- (2) Between the dates of April 15 and June 15, the Mayor and City Council meet regularly, as a body, to prepare the budget for the following year.
- (3) No later than June 15, a formal presentation is made of the general fund operating budget and the capital improvements budget.
- (4) subsequently, the budget, as adopted, is published in the official journal.

These budgets are adopted on a basis consistent with generally accepted accounting principles. Budgeted amounts shown are as originally adopted or as amended by the City Council. Budget amendments are passed by the City Council on an as needed basis. A balanced budget is required.

If an appropriations ordinance is not passed consistent with the budget, 50% of the prior year appropriation is deemed re-appropriated. Appropriations lapse at year end.

Amendments were made to the budget during the fiscal year. The level of control is at the departmental level, where expenditures may not legally exceed appropriations.

Cash, Cash Equivalents and Investments: Cash includes amounts in demand deposits and interest-bearing demand deposits. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the City may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana. Investments are stated at cost plus interest if that interest is reinvested. All investments of the City are certificates of deposit held at Hancock Bank, Bank One or City National Bank.

Short-Term Interfund Receivables/Payables: During the course of operations, transactions occur between individual funds for goods provided or services rendered. These are classified as "Due from other funds" or "Due to other funds" on the balance sheet.

Inventory: Inventory is stated at cost (first-in, first-out). The cost is recorded as an expenditure at the time of purchase in both governmental and proprietary funds. The reported inventory value at year end is offset by a fund balance reserve which indicates it does not constitute available spendable resources.

Restricted Assets: Certain proceeds of enterprise funds are classified as restricted assets on the balance sheet because their use is limited. Components of these assets are as follows:

Enterprise Funds	Customer Deposits	Impairment	Reserve-	Total
			less	
Cash	.00	132,322.44	34,171.84	98,150.60
Certificates of deposits	137,174.63	889,500.00	.00	1,026,674.63
Total	137,174.63	1,021,822.44	34,171.84	1,134,824.91

Effective August 31, 1966, the Louisiana Cemetery Commission mandated that funds for pre-need sales be restricted in the amount of one-half of cost or one-half of sales price, whichever is greater. The Finance Director calculated the restricted funds requirement and complied with the Commission's mandate at August 31, 1966.

Fixed Assets: Fixed assets of governmental funds are recorded as expenditures at the time purchased or constructed, and the related assets are capitalized in the General Fixed Assets Account Group. Public domain or infrastructures are not capitalized. Interest costs incurred during construction are not capitalized. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost or estimated cost if historical cost is not available. Donated assets are valued at their estimated fair value on the date of donation.

Fixed assets used in the proprietary fund operations are included on the balance sheet net of accumulated depreciation. Depreciation of all exhaustible fixed assets used by proprietary fund operations is charged as an expense against operations. Depreciation is computed using the straight-line method over the estimated useful lives as follows:

Water System	40 years	Automobiles	3 years
Natural Gas System	40 years	Utility Warehouses	10 years
Furniture & Fixtures	10 years	Other Equipment	4 or 5 years

Accumulated Vacation: The City allows vacation leave based on length of service. Vacation earned during the year may be carried over to the next year only. Employees are not paid for unused vacation leave at year end.

Sick leave is earned at the rate of one day per month, and it may be accumulated up to 360 working days. Employees are paid for unused sick leave upon separation, provided that he/she is in good standing and a two week notice is given.

Exceptions apply to police and fire department personnel. They are allowed to accumulate all vacation leave earned and have unlimited sick leave up to one year. Upon separation, they are paid for accumulated sick leave that had accumulated prior to June 30, 1984.

The cost of current leave privileges is recognized as a current-year expenditure in governmental funds when leave is actually taken. The cost of leave privileges not requiring current resources is recorded in the General Long-Term Debt Account Group. Leave privileges associated with employees of proprietary funds are recorded as a fund liability.

Long-Term Obligations: Long-term obligations expected to be financed from governmental funds are reported in the General Long-Term Debt Account Group. Expenditures for interest and principal payments are recognized in the governmental funds when due. Long-term obligations expected to be financed from proprietary fund operations are accounted for in those funds.

Fund Equity: Fund equity includes the following:

1. Contributed Capital - is recorded in proprietary funds that have received contributions from customers when such provisions are restricted for the acquisition or construction of capital assets. It is not accreted.
2. Reserves - represent those portions of fund equity not appropriable for expenditure and are legally segregated for a specific future use.
3. Designated Fund Balances - represent tentative plans for future use of financial resources.

Interfund Transactions: All interfund transactions, except quasi-external transactions, are reported as operating transfers.

Sales Taxes: Sales Taxes are collected by the Parish of East Baton Rouge governmental unit, and the applicable portion is remitted to the City.

Comparative Data: Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the City's financial position and operations. However, comparative (i.e., presentation of prior year totals by fund type) data have not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read.

Total Columns on Combined Statements: Total columns on the combined statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

MIRE 3 - PROPERTY TAXES

Property taxes are due January 1, and become delinquent after December 31. The City of Lake, Louisiana does not levy or collect its own property taxes. The taxes are assessed by East Baton Rouge Parish and collected by the East Baton Rouge Parish Sheriff's office. The City's share of the property tax is then remitted to the City. Taxes of 5.85 mills were levied for the year ended June 30, 1987.

The total assessed value of property in the City of Baker is \$24,024,788 at June 30, 1927.

The following are the principal taxpayers for the City:

TAXPAYER	Assessed Valuation	Percentage of Total Assessed Valuation
Wal-Mart Outlet	\$700,000	2.91%
Corrosion Materials	646,000	2.70
South Central Bell	612,980	2.56
Agency Systems	498,000	2.08
Graves Chevrolet	487,460	2.03
Metropolitan Life	429,000	1.79
Battery	348,000	1.45
Saxon Pipeline Co.	343,880	1.43
Asby-Nichols	325,000	1.35
Loew's Home Center	<u>298,800</u>	<u>1.24</u>
	4,704,000	19.58

NOTE 3 - CASH AND CASH EQUIVALENTS

The cash and cash equivalents on hand at June 30, 1927, are as follows:

	Governmental Funds	Proprietary Funds
Demand deposits	\$2,413,317.81	\$1,023,227.46
Interest-bearing demand deposits	64,878.18	215,485.22
Time deposits	<u>1,527,520.88</u>	<u>1,787,937.82</u>
Total	4,005,716.87	3,026,650.50

These deposits are stated at cost, which approximates market. Under state law, they must be secured by Federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the Federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

At June 30, 1997, the City had \$9,370,223.32 in deposits. These deposits are secured from risk by \$400,000 of Federal deposit insurance and \$7,840,194.70 of pledged securities as follows:

General Fund	82,028,968.49
Special Revenue Funds	2,219,949.09
Debt Service Fund	18,143.18
Enterprise Funds -	
Restricted Assets	1,374,188.91
Utility Fund	1,918,889.11
Cemetery Fund	80,840.83
C/P Sewer Revenue Fund	<u>41,851.85</u>
Total	7,370,223.32

Bank One	1,410,349.51
Harco's Bank of Louisiana	5,888,908.19
First Commerce Corporation	<u>145,800.80</u>
Total	7,840,194.70

Even though the pledged securities are considered uncollateralized under the provisions of GAAP Statement No. 3, Louisiana Revised Statute 19:1329 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified that the fiscal agent has failed to pay deposited funds upon demand.

NOTE 4 - RECEIVABLES

The net receivables of \$1,006,503.43 at June 30, 1997, are as follows:

	General Fund	Special Revenue Funds	Enter- prise Fund	Total
Taxes & Fees	406,560.85	.00	.00	406,560.85
Trade Accts.	.28	.00	308,368.46	308,368.46
Interest	6,453.53	793.91	7,689.39	13,936.73
Other	<u>4,842.81</u>	<u>69,213.75</u>	<u>4,098.98</u>	<u>78,632.10</u>
	618,860.49	70,806.96	320,436.41	1,006,503.43

Utility meters are read between the 1st and 15th of each month and bills computed and mailed in three cycles by the 25th of each month. The amount of gas and water used from the date the meter is read until the end of the month is an accrued receivable in the Utility Fund. It is reflected in the accompanying financial statements at June 30, 1997 and 1998, as \$107,811.98 and \$187,275.00, respectively.

An allowance for bad debts is determined by a percentage based on prior year's experience. At June 30, 1997 and 1996, the allowance was calculated as \$60,973.89 and \$81,079.89, respectively, in the Utility Fund. The allowance in the Cemetery Fund at June 30, 1997 and 1996, is \$4,840.81 and \$4,490.38, respectively.

NOTE 5 - FIXED ASSETS

A summary of changes in general fixed assets is as follows:

	Balance 7-01-84	Addition	Deletion	Balance 6-30-97
Land	\$ 548,722.10	\$.00	\$.00	\$ 548,722.10
Buildings	1,474,065.43	37,100.00	.00	1,511,165.43
Improvements other than buildings	2,488,044.68	36,856.67	.00	2,524,901.35
Vehicles	1,342,881.98	103,874.44	152,132.50	1,294,623.92
Equipment	1,141,813.43	69,867.38	124,761.00	1,086,919.81
Total	6,944,327.62	207,598.49	186,893.50	7,065,032.61

A summary of proprietary fund type property, plant and equipment at June 30, 1997 is as follows:

	Utility	Cemetery	City-Parish Street Revenue	Total
Land	\$ 24,874.10	\$230,000.00	\$.00	\$254,874.10
Water system	3,502,834.87	.00	.00	3,502,834.87
Gas System	1,830,069.17	.00	.00	1,830,069.17
Buildings	1,810.18	43,785.19	.00	45,595.15
Equipment	913,517.79	38,369.74	4,875.40	956,762.93
Streets	.00	80,000.00	.00	80,000.00
Mausoleum	.00	183,545.12	.00	183,545.12
Relocation	164,548.30	.00	.00	164,548.30
Sewer line	4,806.62	.00	.00	4,806.62
Total	6,641,998.97	445,899.96	4,875.40	7,092,774.33
Less accumulated depreciation	1,126,091.96	65,313.38	4,875.40	1,196,280.74
Net	3,446,899.01	380,586.58	.00	3,827,485.59

NOTE 6 - PENSION PLAN

Substantially all employees of the City of Baker, Louisiana, are members of the following statewide retirement systems: Municipal Employees Retirement System of Louisiana, Municipal Police Employees Retirement System of Louisiana or Firefighters' Retirement System of Louisiana. These systems are cost-sharing, multiple-employer defined benefit pension plans administered by separate boards of trustees. Pertinent information relative to each plan follows:

A. Municipal Employees Retirement System of Louisiana (System)

Plan Description. The system is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All employees of the municipality are members of Plan A.

All permanent employees working at least 35 hours per week who are not covered by another pension plan and are paid wholly or in part from municipal funds and all elected municipal officials are eligible to participate in the System. Under Plan A, employees who retire at or after age 61 with at least 18 years of creditable service, at or after age 55 with at least 25 years of creditable service, or at any age with at least 33 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3 percent of their final-average salary for each year of creditable service. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above, and do not withdraw their employee contributions, may retire at the ages specified above and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established or awarded by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the system. That report may be obtained by writing to the Municipal Employees Retirement System of Louisiana, 7607 Office Park Boulevard, Baton Rouge, Louisiana 70809, or by calling (504) 922-4810.

Funding Policy. Under Plan A, members are required by state statute to contribute 9.15 percent of their annual covered salary and the City of Baker, Louisiana is required to contribute at an actuarially determined rate. The current rate is 6.75 percent of annual covered payroll. The contribution requirements of plan members and the City of Baker, Louisiana

are established and may be amended by State statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The City of Baker, Louisiana's contributions to the System under Plan A for the years ending December 31, 1996, 1997, and 1998, were \$199,098, \$182,142, and \$188,918, respectively, equal to the required contributions for each year.

B. Municipal Police Employees Retirement System of Louisiana (System)

Plan Description. All full-time police department employees engaged in law enforcement are required to participate in the System. Employees who retire at or after age 55 with at least 20 years of creditable service or at or after age 65 with at least 12 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 1 1/8 percent of their final-average salary for each year of creditable service. Final-average salary is the employee's average salary over the 36 consecutive or joined months that provide the highest average. Employees who terminate with at least the amount of creditable service stated above, and do not withdraw their employee contributions, may retire at the ages specified above and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Municipal Police Employees Retirement System of Louisiana, 5451 United Plaza Boulevard, Baton Rouge, Louisiana 70809-2250, or by calling (504) 939-7411.

Funding Policy. Plan members are required by state statute to contribute 7.5 percent of their annual covered salary and the City of Baker, Louisiana is required to contribute at an actuarially determined rate. The target rate is 9.8 percent of annual covered payroll. The contribution requirements of plan members and the City of Baker, Louisiana are established and may be amended by State statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The City of Baker, Louisiana's contributions to the System for the years ending December 31, 1996, 1997, and 1998, were \$19,942, \$23,642, and \$21,852, respectively, equal to the required contributions for each year.

C. Firefighters' Retirement System of Louisiana

Plan Description. Membership in the Louisiana Firefighters' Retirement System is mandatory for all full-time firefighters employed by a municipality, parish, or fire protection district that did not enact an ordinance before January 1, 1988, exempting itself from participation in the System. Employees are eligible to retire at or after age 55 with at least 15 years of creditable service or at or after age 60 with at least 10 years of creditable service. Upon retirement, members are entitled to a retirement benefit, payable monthly for life, equal to 2 1/3 percent of their final-average salary for each year of creditable service, not to exceed 100 percent of their final-average salary. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least 10 years of service and do not withdraw their employee contributions may retire at or after age 55 (or at or after age 58 with at least 10 years of creditable service at termination) and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Firefighters' Retirement System, Post Office Box 84088, Baton Rouge, Louisiana 70808, or by calling (504) 323-4000.

Funding Policy. Plan members are required by state statute to contribute 8.08 percent of their annual covered salary and the East Baton Rouge Parish Fire Protection District is required to contribute at an actuarially determined rate. The current rate is 9.08 percent of annual covered payroll. The contribution requirements of plan members and the East Baton Rouge Parish Fire Protection District are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:183, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The East Baton Rouge Parish Fire Protection District's contributions to the system for the years ending December 31, 1990 were \$18,100, equal to the required contributions for each year.

NOTE 7 - OTHER POSTEMPLOYMENT BENEFITS

The City provides, as a postemployment benefit to retirees, 80 of medical insurance premiums up to \$150 per month per retiree until he/she reaches age 65. This benefit was approved by the Mayor and Council. During the year ended June 30, 1990, there were 14 participants at an annual cost to the City of \$11,888.88.

The City remits the full premium on the 15th of each month. The participants remit any excess over \$150 by the 1st of each month.

NOTE 9 - ACCOUNTS AND OTHER PAYABLES

The payables of \$3,499,102.80 at June 30, 1997, are as follows:

	General Fund	Special Revenue Funds	Proprietary Funds	General Long-term Debt	Total
Accounts	\$51,607.23	\$.00	\$ 3,111.39	\$.00	\$ 54,718.62
Interest	.00	.00	20,125.98	.00	20,125.98
Compensated allowance	141,303.92	.00	143,036.22	483,997.08	768,337.22
Notes & bonds	.00	.00	1,610,620.00	.00	1,610,620.00
Other	<u>11,170.91</u>	<u>100.80</u>	<u>744,212.29</u>	<u>58,004.00</u>	<u>193,587.00</u>
	204,981.16	100.80	3,540,884.58	711,997.08	3,458,163.62

During the fiscal year ended June 30, 1996, the Hillcrest Memorial Gardens and Mausoleum filed for protection under the state bankruptcy law. It was determined by City officials that the City should take over the cemetery. In accordance with this decision, the City agreed to assume all financial and administrative obligations. It has been determined that as of June 30, 1997, the City had obligations for prepaid items as follows:

	Interest Fees	Markers	Vaults	Total
Balance at 7/01/86	398,912.00	138,977.00	245,490.00	783,379.00
Items furnished and/or amounts prepaid	<u>16,208.00</u>	<u>(840.00)</u>	<u>12,891.00</u>	<u>28,159.00</u>
Balance at 6/30/97	382,704.00	138,137.00	258,381.00	779,222.00

NOTE 9 - COMPENSATED ALLOWANCE

At June 30, 1997, employees of the City had accumulated and vested \$84,740.92 of employee leave benefits, which was completed in accordance with GASB Codification Section 650. Of this amount, \$143,303.92 is recorded as an obligation of the General Fund, and \$843,197.08 is recorded within the General Long-Term Debt Account Group. The leave liability for employees of Enterprise Funds of \$143,335.22 is accounted for within these funds.

NOTE 10 - LEASES

No capital leases exist as of June 30, 1997.

The City has operating leases of the following nature. The Mayor and the Chief of Police's autos are leased from a local car dealership. The various annual committees under the operating leases is \$5,540 and \$5,473, respectively.

NOTE 11 - CHANGES IN GENERAL LONG-TERM DEBT

The following is a summary of changes in long-term debt incurred by the City's governmental funds for the year ended June 30, 1997.

	General Obligation
Compensated absences @ 7/01/96	\$ 687,343.95
Long-Term portion earned (used), net:	
Vacation leave	30,742.69
Sick leave	<u>(14,688.38)</u>
Compensated Absences @ 6/30/97	803,397.04

That portion of compensated absences estimated to be paid in the current year is carried in the governmental funds. The figure above represents the long-term portion of compensated absences earned for services already rendered at June 30, 1997.

A summary of changes in long term debt incurred by proprietary funds is as follows:

	Bonds	Merchandise	Compensated Absences	Total
Balance @ 7/31/96	\$1,518,000.00	\$508,301.34	\$151,890.81	\$2,278,202.15
Vacation leave earned/used	.00	.00	2,913.83	2,913.83
Sick leave earned/used	.00	.00	8,822.39	8,822.39
Current portion	\$(200,000.00)	\$.00	\$.00	\$(200,000.00)
Furnished/ purchased	.00	16,581.28	.00	16,581.28
Balance @ 6/30/97	1,418,000.00	824,712.04	163,535.22	2,075,247.26

Bonds were issued by the Utility Fund in the amount of \$2,150,000. All bonds were purchased by Hancock Bank (Formerly First State Bank) on 4/16/84 at an interest rate of 5% for a period of 10 years. These bonds are backed by the full faith and credit of the City. Therefore, they are a contingent liability of the General Long-Term Debt Account Group. Repayment is as follows:

<u>Due Date:</u>	<u>Principal</u>
4/01/88	\$250,000
4/01/89	305,000
4/01/90	320,000
4/01/91	330,000
4/01/92	340,000
Remainder years	<u>515,000</u>
	1,810,000

NOTE 12 - INTERFUND TRANSACTIONS

Accounts receivable and payable between funds are as follows:

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$.00	\$ 1,331.08
Special Revenue Funds	<u>1,331.00</u>	<u>.08</u>
Total	<u>1,331.00</u>	<u>1,331.08</u>
	*****	*****

Transfers to and from funds are as follows:

	<u>Transfers</u>	
	<u>In</u>	<u>Out</u>
Governmental Funds	\$761,562.88	\$489,582.88
Proprietary Funds	<u>.00</u>	<u>242,982.04</u>
Total	<u>761,562.88</u>	<u>732,564.92</u>
	*****	*****

NOTE 13 - INTERGOVERNMENTAL RECEIVABLES - PAYABLES

The following is a summary of the intergovernmental receivables and payables due other governments at June 30, 1987:

	Receivables	Payables
General Fund	\$ 4,642.11	\$ 10,463.38
Special Revenue Funds:		
911 Communications	5,518.08	.00
Street Maintenance	43,713.73	.00
Proprietary Funds:		
C/P Sewer Revenue	<u>4,568.51</u>	<u>.00</u>
Total	78,613.39	10,463.38

NOTE 14 - DEFERRED REVENUE

Deferred revenue of \$24,158.77 at June 30, 1997, is as follows:

Filing fees	\$ 778.80
Fees	800.00
Civic Center Fees	4,628.00
weed cutting	13,673.27
Collection fees	<u>3,281.00</u>
Total	24,158.77

Certain fees are paid for suits filed in civil court of which only a portion is actually earned at the time of filing. The unearned portion at year end was \$178.80.

In order to facilitate the renovation of the old schoolhouse, the Baker Chamber of Commerce advanced \$10,000 to the City. In return, a lease was executed between the City of Baker and the Chamber of Commerce for a period of fifty (50) months at \$200 per month. The lease began on 9/1/93, leaving a balance of unearned income at June 30, 1997, of \$800.00.

The Civic Center rentals require a cash deposit in order to reserve a space for use of the facilities. The amount of rental income received but not yet earned as of June 30, 1997, is \$6,628.00.

When the City cuts the grass on personal property as a result of a complaint from neighboring land owners, the owner is billed and a receivable recorded. The majority of these fees are collected at closing when property ownership transfers. As a result, a portion of the revenue recorded is deferred until actually realized. At June 30, 1997, this amount was \$13,673.27.

Hibernia National Bank assumed the responsibility of collection on loans related to the cemetery for several accounts during the year ended June 30, 1997. The potential revenue to the City is \$2,387.80 which is being deferred until the fees are actually received.

NOTE 15 - RESERVED AND DESIGNATED RETAINED EARNINGS/FUND BALANCES

The following is a summary of reserved and designated retained earnings/fund balances at June 30, 1997.

	<u>Governmental Funds</u>	<u>Proprietary Funds</u>
Customer deposits	\$.00	112,894.84
Debt service	38,143.18	.80
Inventory	53,482.11	.80
Compensated absences	<u>122,823.00</u>	<u>.80</u>
Total	212,948.29	112,896.64

NOTE 16 - PRIOR PERIOD ADJUSTMENTS

Prior period adjustments represent corrections to the financial statements of prior years. The following adjustments were made as of June 30, 1997:

	<u>Enterprise Funds</u>
Recognize unrecorded liability for merchandise sold in prior years	<u>\$8,812.27</u>
Total	8,812.27

NOTE 17 - PROPRIETARY FUNDS - SEWER COLLECTION

The City maintains three enterprise funds which provide water, gas, sewer and burial services. Segment information for the year ended June 30, 1997, is as follows:

	<u>Million</u>	<u>Secretary</u>	<u>C/P Cover Revenue</u>	<u>Total</u>
Operating rev.	\$3,475,580.52	288,888.09	253,525.82	\$3,418,094.43
Depreciation exp.	239,844.05	11,962.89	.01	241,807.95
Operating income (Loss)	316,034.77	19,341.28	23,106.21	327,199.72
Operating transfers:				
In	.88	.00	.00	.88
Out	(182,866.88)	.00	(20,000.00)	(202,866.88)
Current capital contributions	6,698.50	.00	.88	6,699.38
Fixed assets additions	221,129.72	.00	.01	221,129.73
Net working capital	1,847,525.12	146,880.98	47,606.28	2,042,012.38
Bonds & other long-term liabilities:				
Payable from operating revenue	142,360.52	521,288.82	586.82	664,236.16
Payable from other sources	1,410,980.00	.00	.88	1,410,980.88
Total Equity	4,711,488.09	208,108.70	47,812.42	5,028,409.21
Total Assets	6,655,501.88	853,872.87	47,812.24	7,572,997.89

NOTE 18 - CHANGES IN CONTRIBUTED CAPITAL

The following is a summary of changes in contributed capital:

	<u>Million</u>
Balance @ 7/31/96	\$288,452.87
Additions	<u>6,699.38</u>
Balance @ 6/30/97	295,152.25

NOTE 19 - RELATED PARTY TRANSACTIONS

There were no related party transactions that came to our attention during our audit.

NOTE 20 - LITIGATION

There are currently six (6) pending or asserted claims which may significantly affect the City. These have all been referred to Risk Management, Inc., the City's liability and casualty carrier, for defense. Two (2) of these claims have a potential exposure to the City in excess of \$5,000 on each claim. The probable quantum of damages is \$20,000. The remaining four (4) claims have little or no likelihood of exposure to the City in excess of \$5,000 on each claim.

NOTE 21 - ESTABLISHMENT OF NEW FUNDS AND CLOSING OF FUNDS

There were no funds established during the current year.

There were two special revenue funds closed as follows: (1) Liability Deductible (2) Agriculture & Forestry. The purpose for which they were established expired in the prior year.

NOTE 22 - STATEMENT OF CASH FLOWS FOR ENTERPRISE FUNDS

For purposes of the Statement of Cash Flows for the Enterprise Funds (Utility, Cemetery and City-Parish Sewer Revenue), all highly liquid investments (including restricted assets) with a maturity of three months or less when purchased are considered to be cash equivalents.

The cash and cash equivalents as stated on the Statement of Cash Flows for enterprise funds is as follows:

	Unrestricted	Restricted	Total
Utility	\$1,519,859.12	\$1,349,597.81	\$2,869,456.93
Cemetery	80,840.83	28,371.84	109,212.67
C/P Sewer Revenue	43,221.88	.80	43,222.68
Total	1,643,921.83	1,377,970.45	3,021,892.28

NOTE 23 - SUBSEQUENT EVENTS

There were no subsequent events that would have a significant impact on the accompanying financial statements.

SUPPLEMENTAL INFORMATION SCHEDULE

GENERAL FUND

To account for resources traditionally associated with governments which are not required to be accounted for in another fund.

CITY OF BARRIS, LOUISIANA

GENERAL FUND

COMPARATIVE BALANCE SHEET

June 30, 1997 and 1996

<u>ASSETS</u>	<u>1997</u>	<u>1996</u>
Cash & cash equivalents	\$1,761,612.85	\$1,328,934.36
Receivables - taxes & fees, net	495,950.85	434,831.39
Due from other governmental agencies	4,862.15	.00
Accrued interest receivable	6,483.53	4,343.92
Prepaid expenses	37,885.87	.00
Inventory, at cost	<u>53,489.73</u>	<u>41,539.23</u>
Total Assets	2,478,784.52	2,837,347.34
 <u>LIABILITIES AND FUND BALANCE</u>		
Liabilities		
Accounts payable	40,843.73	69,766.85
Compensated absences payable	141,383.92	139,860.74
Bonds held for future disposition	11,678.00	0,125.00
Deferred revenue	21,873.77	6,227.00
Due to City Coast Fund	1,531.00	1,250.00
Due to other governmental agencies	<u>18,683.80</u>	<u>4,028.90</u>
Total Liabilities	229,989.92	229,197.69
Fund Balance		
Reserved for inventory	53,489.93	41,539.23
Reserved for compensated absences	141,383.92	139,860.74
Unreserved and undesignated	<u>2,053,989.75</u>	<u>1,541,989.29</u>
Total Fund Balance	2,248,803.60	1,825,151.26
Total Liabilities and Fund Balance	2,478,784.52	2,837,347.34

CITY OF DIXIE, LOUISIANA

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET 1987 BASED AND ACTUAL

Year Ended June 30, 1987

With Comparative Actual Amounts for the Year Ended June 30, 1986

	1987		Variance Favorable Unfavorable	1986 Actual
	Budget	Actual		
Revenues				
Taxes:				
Sales	\$2,500,000	\$2,637,308.28	\$137,308.28	\$2,500,000.01
Property	150,000	178,363.54	28,363.54	152,502.09
Firemen's	12,000	23,841.76	11,841.76	23,871.91
State tobacco	60,000	63,769.78	3,769.78	63,799.76
Industrial	15,000	38,939.80	23,939.80	38,965.00
Franchise				
Dixie Electric	280,000	281,882.28	1,882.28	302,000.00
Franchise	115,000	169,288.98	54,288.98	137,883.23
Beer	12,000	12,249.19	249.19	12,515.42
Chain store	7,000	7,228.00	228.00	9,878.88
Teleprinter	62,000	61,183.97	(816.03)	64,845.03
Video poker	228,000	218,024.22	(9,975.78)	214,089.98
Total Taxes	3,483,500	3,783,877.40	300,377.40	3,637,426.69
Licenses and Permits:				
Plumbing licenses	9,000	9,700.00	(700.00)	10,100.00
Insurance licenses	120,000	131,842.71	11,842.71	184,781.65
Business licenses	120,000	128,347.05	8,347.05	131,760.88
Electrical licenses	4,000	4,750.00	(750.00)	6,800.00
Building permits	13,000	12,383.75	616.25	20,777.89
Electrical permits	4,000	9,324.00	5,324.00	8,405.00
Plumbing permits	20,000	10,423.00	9,577.00	17,494.98
Beer permits	3,000	6,140.00	3,140.00	3,890.00
Misc licenses & permits	6,000	4,278.00	1,722.00	8,342.84
Total Licenses and Permits	291,000	313,628.51	22,628.51	382,537.07

(Continued)

CITY OF MONROE, LOUISIANA

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET, FUND AND ACTUAL (Continued)

year ended June 30, 1997

With Comparative Actual Amounts for the Year Ended June 30, 1996

	1997		Various miscellaneous (Unfavorable)	1996 Actual
	Budget	Actual		
Intergovernmental:				
City parish street maintenance	\$ 40,000	\$ 44,785.00	\$ 4,705.00	\$ 45,748.00
DOTD weed cutting	2,788	2,724.22	28.22	2,724.22
Total Intergovern- mental	40,788	44,429.22	4,729.22	51,469.22
Charges for Services:				
Accident reports	2,500	4,218.75	1,718.75	4,123.00
Bicycle registration	2,000	2,138.00	138.00	2,024.00
Rent - Utility	27,508	27,588.04	.04	27,588.08
Rent - Sewer maint.	2,508	2,477.98	(1.04)	2,499.96
Rent - City property	9,488	12,444.75	4,148.75	2,890.88
Civic Center fees	25,080	22,444.88	(2,555.00)	27,860.88
Garbage collection	398,880	369,227.48	(18,712.54)	398,728.30
Museum fees	0	300.00	300.00	.00
Head cutting	2,500	8,187.89	2,867.89	18,042.72
Reasoning fees	0	1,075.00	1,075.00	888.00
Total Charges for Services	478,488	449,216.05	(29,278.36)	442,336.82
Fees:				
City court receipts	350,800	255,898.81	15,686.61	287,119.72
Interest:				
Interest from investments	48,000	50,867.37	12,867.37	48,488.30

(Continued)

CITY OF MONROE, LOUISIANA

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET 1997 AND ACTUAL (Continued)

Year Ended June 30, 1997

With Comparative Actual Amounts for the Year Ended June 30, 1996

	1997		Various favorable (Unfavorable)	1996 Actual
	Budget	Actual		
Miscellaneous:				
Vending machines	\$ 400	\$ 147.59	\$ 147.59	\$ 598.11
Inspection fees	100	460.00	160.00	523.00
Public Safety	40,000	45,798.00	5,798.00	94,188.00
Grant proceeds	32,145	34,807.00	(7,536.00)	18,818.00
Other	10,000	8,608.63	(1,398.37)	20,523.30
Total Miscellaneous	82,645	78,811.22	(4,833.79)	76,522.41
Total Revenues	4,438,343	4,813,913.98	275,572.90	4,880,120.47
Expenditures				
General Government:				
Administrative	176,434	311,889.53	135,455.47	344,499.21
Council	79,920	88,860.61	8,940.61	63,651.41
Inspection	74,188	68,382.83	5,805.98	79,227.75
Civil defense	7,852	5,901.26	1,950.74	6,992.84
City attorney	77,979	77,456.84	523.46	101,436.43
City center	95,144	91,485.70	3,658.34	93,329.36
Civil service				
Board	9,654	1,875.34	1,178.66	1,287.35
Central garage	43,330	59,424.35	16,094.35	59,158.83
City court	317,869	288,991.09	28,877.91	292,276.47
Planning commission	5,692	4,258.53	1,433.47	3,944.68
Sanitification	73,822	66,141.94	7,680.06	62,176.39
Prosecutor	18,081	76,945.99	1,664.01	73,785.58
Heritage museum	12,313	54,481.38	17,828.70	66,347.73
Municipal annex	14,693	12,861.48	1,831.60	32,395.19

(Continued)

CITY OF BAKER, LOUISIANA

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET (GRAND TOTAL) AND ACTUAL (CONTINUED)

Year Ended June 30, 1997

With Comparative Actual Amounts for the Year Ended June 30, 1996

	<u>1997</u>			<u>1996</u>
	<u>Budget</u>	<u>Actual</u>	<u>Various Favorable (Unfavorable)</u>	<u>Actual</u>
Central stores	\$ 81,833	\$ 82,859.83	\$ 1,026.54	\$ 82,859.83
Family counseling	30,356	28,469.30	2,886.70	28,469.30
Alcohol control board	1,000	441.00	559.00	441.00
Council on aging	8,750	8,188.26	561.74	8,188.26
Independent School District	78,000	61,489.68	16,510.32	61,489.68
Economic develop- ment	28,322	2,880.12	25,441.88	2,880.12
Total General government	1,352,433	1,352,813.30	481,419.71	1,378,528.26
Public Safety:				
Police department	1,203,704	1,177,111.00	26,593.00	1,201,376.68
Fire department	687,818	320,231.00	367,587.00	320,231.00
Total Public Safety	1,891,522	1,767,344.98	124,177.02	1,798,842.92
Public Works:				
Public works	1,140,385	1,073,571.00	66,814.00	1,073,571.00
Total Expenditures	4,574,740	4,193,998.74	380,741.26	4,245,948.21
Excess (deficiency) of revenues over expenditures	94,188	130,816.26	36,628.26	615,180.26
Other Financing Sources (Uses)				
Operating trans- fers in	182,000	182,000.04	.04	182,000.04
Operating trans- fers out	(478,832)	(478,325.95)	506.05	(477,819.91)

(continued)

CITY OF BARRER, LOUISIANA

GENERAL FUND

STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET, GAAP BASIS, AND ACTUAL (Continued)

Year Ended June 30, 1997

With Comparative Actual Amounts for the Year Ended June 30, 1996

	1997			
	Budget	Actual	Various Favorable Unfavorable	1996 Actual
<u>Total Other Financing</u>				
Source: Miscellaneous	\$1295,230	\$1295,323.71	\$ 608.59	\$1291,313.77
Excess (deficiency) of revenues and other financing sources over expenditures and other financing use	(285,835)	425,450.25	426,486.35	123,776.49
Fund Balance, beginning	1,825,155	1,825,150.25	.25	1,716,466.99
Adjustment to prior periods	\$.00	.00	(17,222.63)
Fund Balance, ending	1,825,130	2,248,600.60	623,486.60	1,825,150.25

CITY OF BAYOU, LOUISIANA

GENERAL FUND

SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (GAAP BASIS)

Year Ended June 30, 1997

With Comparative Actual Amounts for the Year Ended June 30, 1996

	1997			1996 Actual
	Budget	Actual	Various Favorable (Unfavorable)	
Administrative Department				
Salaries	2147,898	2140,807.00	\$ 7,091.87	2140,800.47
Telephone	5,000	7,889.73	(2,889.73)	7,404.88
Supplies	8,000	6,228.66	1,771.44	10,889.91
Gas & oil	1,500	1,893.60	(393.60)	1,914.88
Travel	4,000	1,044.10	2,955.90	888.62
Association dues	300	28.00	272.00	25.00
Seminars	1,100	1,025.80	74.20	428.00
Public relations	2,800	860.37	1,939.63	1,133.06
Uniforms	750	818.98	(68.98)	700.00
Auto lease	5,000	4,157.38	842.62	4,784.16
Retirement	11,877	11,329.41	547.59	11,460.33
Equipment rental	500	423.70	77.30	324.77
Maintenance & repairs	3,000	1,083.38	1,916.62	988.18
Postage	1,100	1,522.00	(422.00)	1,402.00
Maint. of vehicles	1,800	744.77	1,055.23	721.36
Insurance	111,193	78,719.91	32,473.09	96,588.42
Auditing	11,800	10,172.80	1,627.20	10,540.00
Miscellaneous	5,000	3,588.13	1,411.87	4,513.88
Computer	8,000	8,223.78	(223.78)	180.00
Codeification	10,000	3,387.58	6,612.50	8,125.08
Municipal assessment roll	5,500	6,443.51	(893.51)	6,443.87
Official journal	3,000	1,714.32	1,285.68	1,985.46
Drug testing	6,000	1,269.80	4,730.20	1,618.00
Lease	110	208.16	(98.16)	208.16
Christmas activities	7,800	8,492.54	(692.54)	1,788.50
Election/Inaugural	10,800	3,803.78	7,006.22	27,001.75
Unemployment	6,000	2,871.81	3,128.19	1,419.08
School	0	0	0	820.15
Total Administrative Department	278,436	211,889.53	66,546.47	248,499.11

(Continued)

CITY OF BAKER, LOUISIANA

GENERAL FUND

SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (GAAP BASIS) (Continued)

Year Ended June 30, 1997

With Comparative Actual Amounts for the Year Ended June 30, 1996

	1997			1996
	Budget	Actual	Various Payable (Unfunded)	Actual
Police Department				
Salaries	\$ 342,841	\$870,356.81	\$ 72,584.38	\$ 701,889.61
Overtime	32,380	48,372.39	(26,372.39)	43,369.58
Telephone	14,088	14,480.78	(681.75)	15,420.33
Utilities	12,000	10,336.83	1,693.14	10,709.35
Supplies	12,000	14,496.81	803.19	17,915.86
Police chief	5,488	2,420.00	3,068.00	2,400.00
Gas & Oil	28,000	32,887.28	(7,887.28)	32,249.73
Travel	3,000	2,188.99	898.00	883.62
Association dues	900	424.00	476.00	899.88
Auxiliary pay	8,000	3,645.00	2,388.00	4,635.00
Auxiliary supplies	7,000	8,198.08	841.82	2,880.18
Seminars	2,000	2,688.80	368.20	1,035.00
Junior deputies	3,000	594.00	2,466.80	1,733.87
CASE/Task force	8,500	2,557.59	6,942.41	.00
Radio system	2,300	.00	2,300.00	2,663.00
Uniforms	10,800	8,768.83	232.17	12,083.80
Medical supplies	1,800	.00	1,800.00	1,098.80
Law enforcement	7,800	8,460.84	(2,480.84)	3,401.00
Auto lease	5,500	6,879.48	(373.46)	6,888.32
Retirement	78,828	87,609.14	8,428.88	78,284.89
Firearms training	7,800	7,328.83	(325.93)	3,167.82
Equipment rental	2,200	1,565.11	434.88	2,709.42
Maint. & repairs	8,800	11,626.46	(8,426.46)	5,710.46
Postage	1,800	880.80	36.00	806.00
Prisoner expenses	800	248.32	251.88	177.48
Maint. of vehicles	18,880	23,368.10	(7,488.38)	26,656.18
Deputy marshal	12,240	12,240.83	1,020	11,888.97
Computer	1,800	1,257.30	242.80	407.50
Subpoenas	280	426.80	(225.08)	3.80
Insurance	179,384	218,370.18	(36,876.18)	188,389.17
Total Police Dept.	1,293,784	1,377,118.88	26,293.00	1,301,376.88
Public Works Department				
Salaries	380,437	334,336.78	28,097.28	337,129.13
Overtime	1,588	1,529.58	(58.90)	2,233.16

(Continued)

CITY OF MONROE, LOUISIANA

GENERAL FUND

SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (GAAP BASIS) (Continued)

Year Ended June 30, 1997

With Comparative Actual Amounts for the Year Ended June 30, 1996

	1997		Various Favorable (Unfavorable)	1996
	Budget	Actual		Actual
Public Works Department (Continued)				
Utilities	\$ 15,000	\$ 9,984.81	\$ 5,435.49	\$ 10,382.88
Telephones	4,800	4,733.79	(23.79)	5,284.84
Supplies	18,000	8,383.05	1,688.96	9,865.84
Insurance	80,383	60,474.33	3,828.67	80,371.72
Association dues	300	75.88	228.00	.00
Seminars	380	.00	380.00	200.00
Garbage fee	8,800	826.80	4,374.00	1,801.80
Uniforms	3,800	2,895.30	384.70	2,744.83
Animal control	12,800	12,000.00	.00	6,088.00
Medical supplies	180	.00	180.00	.00
Retirement	23,800	33,784.25	870.76	26,644.77
Equipment rental	2,800	1,472.00	1,028.00	1,381.00
Maintenance & repairs	2,000	1,139.64	668.46	1,433.85
Wood killer	12,000	15,823.75	(3,023.75)	14,888.89
Maint. of vehicles	20,000	16,540.87	9,888.13	23,550.80
Gas & Oil	11,800	11,776.33	(76.33)	12,800.67
Postage	300	.00	300.00	.00
Travel	2,800	.00	2,800.00	.00
Security/traffic lights	148,000	143,475.24	4,528.76	140,488.03
Computer	1,000	888.74	441.24	62.58
RFI	343,640	338,149.24	4,598.76	338,188.71
Engineering	1,000	1,630.00	(630.00)	2,407.58
Recycling	55,000	60,357.82	(5,557.82)	54,332.43

Total Public Works Department	1,130,385	1,073,579.64	66,765.96	1,078,972.64
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Rice Department	488,100	458,685.84	23,488.16	465,564.31
Salaries	6,000	4,827.24	1,172.76	6,815.83
Overtime	7,000	5,880.98	1,118.42	6,280.48
Utilities	4,800	3,588.59	811.41	3,938.79
Telephone	2,800	4,828.84	493.04	3,419.71
Supplies	5,200	5,204.86	(384.66)	5,179.48

(Continued)

CITY OF BAKER, LOUISIANA

GENERAL FUND

SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (GAAP BASIS) (Continued)

Year Ended June 30, 1997

With comparative Actual Amounts for the Year Ended June 30, 1996

	1997		Various Favorable Adjustments	1996
Budget	Actual	Actual		Actual
Fire Department (continued)				
Travel	\$ 3,000	\$ 382.00	\$ 617.00	1,481.00
Association dues	3,000	383.00	618.00	437.00
Fire prevention	8,000	3,043.77	1,956.23	2,483.01
Fire training	7,500	3,823.00	5,579.00	4,982.00
Seminars	750	88.00	870.00	250.00
Uniforms	8,000	3,228.84	1,771.16	4,038.78
Medical supplies	8,850	288.50	4,561.41	251.39
Retirement	30,780	27,656.25	32,184.75	28,761.00
Equipment rental	2,800	426.83	1,363.68	509.61
Maint. & repairs	2,800	4,437.34	4,562.04	3,901.59
Maint. of Vehicles	30,000	4,620.44	5,379.56	5,804.73
Postage	180	.00	180.00	.00
Computer	2,000	1,156.78	843.22	316.00
Insurance	182,288	28,880.63	3,182.47	29,178.22
Total Fire Department	687,818	380,226.39	67,506.62	593,186.28
Council				
Salaries	43,000	43,000.00	.00	43,000.00
Telephone	1,000	389.54	610.46	528.91
Supplies	3,000	3,783.84	(783.84)	2,199.70
Telephone-private				
Lines	2,800	1,631.92	968.08	1,609.04
Travel	5,800	1,916.48	3,883.52	439.24
Association dues	2,800	2,815.00	187.00	2,613.00
Councilmen	4,500	4,500.00	.00	4,800.00
Council clerk	5,900	6,800.00	90.00	5,800.00
Seminars	1,500	850.00	650.00	360.00
Retirement	4,100	3,130.00	1,029.00	3,137.36
Postage	500	.00	500.00	.00
Computer	400	280.00	400.00	.00
Insurance	3,800	3,015.21	(1125.21)	3,847.18
Total Council	73,000	88,691.51	4,389.49	65,681.48

(Continued)

CITY OF BASIE, LOUISIANA

GENERAL FUND

A. ~~Table of Appropriations~~ continued to Report 1996 Budget (Continued)

Year Ended June 30, 1997

With Comparative Actual Amounts for the Year Ended June 30, 1996

	1997		Variances Favorable (Unfavorable)	1996 Actual
	Budget	Actual		
Inspection Department				
Salaries	\$82,804	\$81,973.45	\$ 1,000.00	\$82,810.88
Overtime	1,000	.00	1,000.00	.00
Insurance	6,611	7,726.14	(1,115.34)	8,820.75
Telephone	2,000	1,852.30	150.70	1,888.71
Supplies	1,500	1,333.57	2,166.43	1,885.95
Gas & oil	600	887.40	112.80	444.88
Seminars	300	.00	300.00	.00
Retirement	4,051	3,948.44	110.54	4,280.53
Equipment rental	100	178.78	(28.78)	188.88
Maintenance & repairs	500	795.19	(295.19)	271.08
Association dues	200	35.00	165.00	294.64
Maint. of vehicles	300	.00	300.00	398.33
Uniforms	400	454.32	(2.32)	430.85
Postage	600	668.00	(168.00)	620.00
Comptax	600	.00	600.00	.00
Maps & survey	1,000	.00	1,000.00	66.38
Total Insp. Dept.	74,188	68,982.62	5,205.38	72,227.75
Civil Defense				
Salaries	4,800	4,880.00	.00	4,800.00
Supplies	100	.00	100.00	.00
Association dues	100	50.00	50.00	50.00
Retirement	370	346.52	23.48	372.28
Insurance	1,800	704.74	1,127.94	1,710.78
Travel	200	.00	200.00	.00
Seminars	150	.00	150.00	.00
Total Civil Defense	7,520	5,901.26	1,650.74	6,962.84
CITY ASSISTANT				
Salaries	40,470	48,174.80	1,296.00	47,428.80
Telephone	100	24.48	276.00	24.00
Other services - Legal fees	20,800	21,684.69	(1,684.69)	40,191.10

(Continued)

CITY OF BAYNE, LOUISIANA

GENERAL FUND

SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (GAAP BASIS) (Continued)

Year Ended June 30, 1997

With Comparative Actual Amounts for the Year Ended June 30, 1996

	1997			1996 Actual
	Budget	Actual	Various Favorable Unfavorable	
City Attorney (continued)				
Retirement	\$ 3,343	\$ 3,811.83	\$ 468.49	\$ 3,301.36
Seminars	938	249.00	689.00	100.00
Association dues	58	80.00	(22.00)	40.00
Travel	628	.00	628.00	.00
Insurance	3,518	4,362.83	844.83	3,368.48
Supplies	250	71.13	178.87	64.95
Postage	50	.00	50.00	.00
Total City Attorney	79,978	97,485.64	623.44	101,438.43
Civic Center				
Salaries	48,174	48,388.48	(214.48)	48,538.40
Overtime	10,880	11,839.29	(1,939.29)	11,525.81
Telephone	780	633.54	146.46	678.72
Supplies	3,800	4,733.88	(1,233.88)	3,378.01
Uniforms	580	379.58	200.42	323.80
Retirement	3,482	3,425.86	556.14	3,626.34
Equipment rental	250	88.27	161.73	188.08
Maintenance & repair	10,880	3,411.80	7,468.20	1,708.99
Maint. of vehicles	1,880	829.58	1,050.42	428.88
Gas & oil	1,350	1,371.31	(21.31)	1,395.38
Insurance	14,788	14,908.16	(120.16)	15,111.92
Total Civic Center	95,144	81,685.76	3,458.34	83,223.38
Civil Service Board				
Salaries	4,000	4,000.00	.00	4,888.00
Retirement	513	383.88	129.12	324.94
Supplies	1,500	485.18	1,014.82	1,546.88
Telephone	300	.00	300.00	.00
Travel allowance	600	697.59	(97.59)	180.00
Seminars	100	188.00	(88.00)	80.00
Insurance	88	88.88	(.88)	35.94

(Continued)

CITY OF DAKEN, LOUISIANA

GENERAL FUND

SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (GAAP BASIS) (Continued)

Year Ended June 30, 1987

High Cooperative Annual Amounts for the Year Ended June 30, 1990

	<u>Budget</u>	<u>Actual</u>	<u>Various Favorable (Unfavorable)</u>	<u>1990 Actual</u>
<u>Civil Service Board</u> (continued)				
Postage	\$ 200	\$.00	\$ 200.00	\$.00
Maintenance & repairs	0	100.00	(100.00)	.00
Total Civil Service Board	9,484	7,675.34	1,778.46	7,987.35
<u>General Services</u>				
Salaries	44,734	42,663.11	2,060.89	44,344.00
Overtime	500	96.24	403.76	303.00
Supplies	3,480	3,933.47	(453.47)	2,401.91
Seminars	300	.00	300.00	.00
Uniforms	240	191.82	48.18	183.30
Retirement	3,058	2,887.88	170.12	3,248.40
Equipment rental	500	516.18	(216.18)	688.00
Maintenance & repairs	600	115.00	485.00	25.00
Maint. of vehicles	2,000	1,483.94	517.46	188.37
Gas & oil	500	296.83	203.17	230.81
Insurance	7,558	8,183.64	(615.94)	7,518.28
Postage	20	.00	20.00	.00
Total General Services	63,208	59,478.13	3,603.86	58,106.93
<u>City Court</u>				
Salaries	144,000	140,393.02	4,606.98	134,983.34
Telephone	4,000	3,338.36	6,500.36)	4,446.01
Utilities	18,000	6,378.30	3,623.70	6,827.19
Supplies	4,500	3,811.81	688.19	4,819.23
Travel	1,500	3,253.78	642.30	3,383.60
Association dues	100	100.00	.00	60.00
Judge's expenses	2,100	2,100.00	.00	2,083.65
Seminars	500	250.00	250.00	288.00
Judicial retirement	2,500	1,898.10	541.84	1,893.04

(Continued)

CITY OF BAKER, LOUISIANA

GENERAL FUND

SCHEDULE OF EXPENDITURES COMPARED TO BUDGET, 1994-1996 (Continued)

Year Ended June 30, 1997

With Comparative Actual Amounts for the Year Ended June 30, 1996

	1997		Various Receivable (Unfavorable)	1996 Actual
	Budget	Actual		
City Court (continued)				
Retirement	\$10,738	\$ 8,307.09	\$ 2,416.92	\$ 8,509.10
Ad Hoc judge	2,500	497.50	2,012.50	497.50
Auditing	4,400	4,400.00	.00	4,383.00
Equipment rental	100	179.79	24.21	166.69
Maintenance & repairs	2,000	2,278.91	(278.91)	1,418.30
Postage	1,000	1,716.00	(716.00)	1,568.00
Uniforms	1,500	2,062.31	(562.31)	918.90
Court-ordered Insurance	119,300	74,811.04	38,388.96	188,128.07
	<u>11,738</u>	<u>12,659.39</u>	<u>(826.39)</u>	<u>11,116.46</u>
Total City Court	117,868	288,557.09	49,311.91	282,276.47
Planning Commission				
Salaries	3,000	3,000.00	.00	3,008.00
Supplies	150	.00	150.00	.00
Postage	200	.00	200.00	.00
Insurance	20	50.44	(30.44)	18.00
Association dues	550	.00	550.00	.00
Retirement	232	229.82	2.18	245.60
CRPC meeting	1,500	979.37	520.63	.00
Total Planning Commission	5,652	4,269.63	1,401.47	3,284.60
Recruitment Commission				
Salaries	44,004	41,128.31	(2,876.31)	43,015.26
Supplies	8,000	3,308.01	4,691.99	6,563.69
Retirement	4,027	3,588.79	438.21	2,777.22
Equipment rental	100	.00	100.00	.00
Maintenance of vehicles	2,000	2,009.31	(1,009.31)	883.67
Uniforms	400	481.36	(81.36)	347.18

(Continued)

CITY OF BARRIS, LOUISIANA

GENERAL FUND

SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (GAAP BASIS) (Continued)

Year Ended June 30, 1997

With Comparative Actual Amounts for the Year Ended June 30, 1996

	<u>1997</u>			<u>1996</u>
	<u>Budget</u>	<u>Actual</u>	<u>Various Favorable (Unfavorable)</u>	<u>ACTUAL</u>
<u>Sanitization Commission (continued)</u>				
Tax & oil	\$ 1,800	\$ 2,348.43	\$ (448.43)	\$2,048.28
Insurance	9,171	7,298.95	1,872.85	8,424.91
railroad lease	300	25.00	275.00	25.00
Total Sanitization Commission	11,471	9,672.38	1,499.42	10,508.19
<u>PROSECUTOR</u>				
Salaries	88,883	88,836.96	46.05	88,174.61
Telephone	1,500	1,179.48	320.54	1,374.26
utilities	1,000	866.33	1,133.67	898.97
Supplies	1,000	898.48	101.52	827.83
Books	100	50.00	50.00	90.00
Continues	400	400.00	0.00	400.00
Retirement	3,970	3,488.74	481.24	3,749.84
Equipment rental	100	.00	100.00	.00
Maintenance & repairs	300	294.00	6.00	300.00
uniforms	300	300.00	.00	300.00
Travel	1,800	1,088.23	(711.77)	1,048.00
Ad Hoc Prosecutor	500	.00	500.00	400.00
Insurance	6,318	7,028.83	(710.83)	5,338.98
Postage	500	658.00	(158.00)	788.00
Computer	300	.00	300.00	.00
Total Prosecutor	100,081	108,048.99	7,968.64	113,025.69
<u>Highway Marshal</u>				
Salaries	48,348	51,021.40	2,673.60	51,188.08
utilities	6,000	5,333.43	666.57	5,600.88
Telephone	2,100	1,338.33	761.67	1,948.76
Supplies	4,000	5,940.97	(1,940.97)	5,807.78
association dues	300	300.00	0.00	340.00

(Continued)

CITY OF BAKER, LOUISIANA

GENERAL FUND

SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (Basis Basis) (Continued)

Year Ended June 30, 1997

with Comparative Actual Amounts for the Year Ended June 30, 1996

	1997			1996
	Budget	Actual	Variance Favorable (Unfavorable)	Actual
Heritage Museum (continued)				
Seminars	\$ 400	\$ 39.00	\$ 361.00	\$ 315.00
Supplemental retirement	2,310	3,663.07	666.00	3,376.93
Maintenance & repairs	2,500	3,713.35	(1,213.35)	3,616.64
Uniforms	600	663.64	166.64	457.35
Travel	1,000	.00	1,000.00	786.38
Insurance	6,804	3,736.20	3,067.80	3,682.87
Equipment rental	1,300	3,089.09	1,789.09	416.67
Postage	500	.00	500.00	54.30
Maintenance of vehicles	180	.00	180.00	.00
miscellaneous	2,500	374.00	2,126.00	46.38
Computer	3,600	3,643.99	(43.99)	360.88
Total Heritage Museum	99,310	64,483.30	34,826.70	56,367.73
Municipal Annex				
Salaries	20,500	20,532.00	.00	20,154.88
Overtime	2,500	1,582.79	997.21	2,469.98
Supplies	500	3,267.00	(277.00)	932.88
Retirement	1,300	3,203.20	.72	3,360.44
Maintenance & repairs	4,500	3,988.04	511.96	4,086.03
Uniforms	100	103.98	23.98	62.08
Insurance	3,714	3,667.79	46.21	3,338.25
Gas & oil	800	609.51	190.49	.00
equipment rental	0	88.27	198.27	.00
Maintenance of vehicles	1,000	85.75	914.25	.00
Total Municipal Annex	34,600	32,592.40	2,007.60	32,383.18

(Continued)

CITY OF BAKER, LOUISIANA

GENERAL FUND

SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (WAP BASIS) (Continued)

Year Ended June 30, 1997

With Comparative Actual Amounts for the Year Ended June 30, 1996

	1997			1996 Actual
	Budget	Actual	Various Favorable (Unfavorable)	
Central Storage				
Salaries	248,214	248,224.88	\$ (100.00)	247,128.40
Supplies	2,000	1,778.01	221.99	1,386.39
Association dues	50	25.00	25.00	25.00
Computer	400	152.58	247.50	311.88
Equipment	3,295	3,321.72	(26.72)	3,450.29
Equipment rental	200	197.05	2.95	137.88
Maintenance & repair	1,500	40.00	1,460.00	384.00
Maint. of vehicles	300	.00	300.00	.00
Telephones	1,500	1,193.68	306.32	1,350.38
Gas & oil	450	.00	450.00	.00
Seminars	100	.00	100.00	.00
Insurance	1,828	4,618.73	1094.93	4,280.78
Uniforms	150	28.24	121.76	89.58
Postage	100	.00	100.00	.00
Total Central Storage	41,611	88,859.83	1,973.17	50,253.68
Family Counseling				
Salaries	24,110	24,109.50	.50	24,036.00
Telephones	500	173.49	327.51	380.29
Supplies	500	188.34	311.66	483.64
Travel	1,800	78.00	1,421.80	1,082.20
Seminars	500	158.00	342.00	487.08
Retirement	1,507	1,808.78	.32	1,622.40
Association dues	250	25.00	225.00	224.00
Maintenance & repairs	100	84.13	15.87	.00
Insurance	1,300	1,626.46	(327.46)	1,385.40
Uniforms	150	398.00	.00	258.00
Computer	200	428.50	(228.50)	.00
Postage	20	.00	20.00	.00
Total Family Counseling	39,966	28,648.20	2,286.80	29,093.12

(Continued)

CITY OF MONROE, LOUISIANA

GENERAL FUND

SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (GAAP BASIS) (Continued)

Year Ended June 30, 1997

With comparative Actual amounts for the Year Ended June 30, 1996

	1997		Various Favorable/ Unfavorable	1996
	Budget	Actual		Actual
<u>Alcohol Control Board</u>				
Supplies	400	148.09	252.00	274.53
Secretary expense	600	275.00	325.00	300.00
<u>Total Alcohol Control Board</u>	1,000	443.09	578.00	574.53
<u>Council on Aging</u>				
Utilities	4,000	3,713.95	286.05	3,520.95
Telephone	2,300	1,148.88	181.12	1,393.72
Supplies	600	512.71	27.29	886.28
Special events	1,650	1,183.79	466.21	659.95
Maintenance & repairs	750	1,310.63	1563.63	736.83
Equipment rental	250	213.42	136.58	276.12
<u>Total Council on Aging</u>	8,750	8,189.24	662.74	7,282.23
<u>Economic Development</u>				
Marketing/tourism	4,000	.00	4,000.00	1,920.00
Prof. services	10,000	9,784.08	216.00	8,008.80
Supplies	4,500	96.13	4,403.88	31.80
<u>Total Economic Development</u>	18,500	9,800.13	8,489.88	9,959.80
<u>Independent School District</u>				
Donographer	10,000	9,289.73	7,110.27	.00
Professional fees	60,000	43,330.15	10,769.85	.00
<u>Total Independent School District</u>	70,000	51,429.88	10,580.12	.00
<u>Total Expenditures</u>	4,544,240	4,193,506.72	350,733.28	4,246,048.21

SPECIAL REVENUE FUNDS

- Buffalo Festival - To account for monies received and expended in association with the City's annual festival which includes support for area schools.
- Heritage Museum - To account for the special events and projects of the city's museum.
- 911 Communications - To account for the operation of an emergency communications network.
- Capital Improvement Priority - To account for two (2%) percent of future revenues that are pledged to acquire capital equipment and major repairs.
- Police Cars - To account for the accumulation of monies to be used for the replacement of the police fleet when necessary.
- Office of Rural Development - To account for grants received for the development and beautification of City property.
- D.A.R.E. Program - To account for monies of D.A.R.E. program designed to make children aware of dangers associated with drug abuse.
- Schoolhouse - To account for the rehabilitation of the "old schoolhouse", construction and maintenance of a senior citizen's walking path and any other improvements/maintenance of city parks.
- Condemnation - To account for monies set aside for the cost of properties condemned by the city of Baker.
- Supplemental Pay/Fire and Police - To account for monies received for supplemental pay to firemen and police.
- Street Maintenance - To account for the one-half cent sales tax dedicated for street maintenance, beginning July 1, 1990 for a three year period and renewed for an additional three year period effective July 1, 1993.

Continued

SPECIAL REVENUE FUNDS - CONTINUED

Recreation - To account for monies dedicated to beautification of the City, in particular Hwy. 19 and Blank Road.

City Court - To account for the operation of the City Court through the imposition of fines and court costs in accordance with an opinion from the Attorney General's office.

Recreation - To account for activities of the Recreation Commission created to assist in funding qualified youth activities.

CITY OF BAYNE, LOUISIANA

SPECIAL REVENUE FUNDS

COMBINED BALANCE SHEET

June 30, 1997

With Comparative Totals for June 30, 1996

		<u>Buffalo Festival</u>	<u>Heritage Museum</u>	<u>411 Commu- nication</u>	<u>Capital Improvement Priority</u>
ASSETS					
Cash & cash equivalents	\$	15,473.59	0 .00	218,634.59	8474,102.54
Accrued interest receivable		.00	.00	.00	103.18
Due from other gov't agencies		.00	.00	3,500.00	.00
Due from other funds		.00	.00	.00	.00
Total Assets		<u>15,473.59</u>	<u>.00</u>	<u>24,134.59</u>	<u>874,608.69</u>
LIABILITIES AND FUND BALANCE					
Liabilities					
Accounts payable		.00	.00	.00	.00
Deposits held		.00	.00	.00	.00
Deferred revenue		.00	.00	.00	.00
Due to bond accounts		.00	.00	.00	.00
Total Liabilities		<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>
Fund Balance					
Unreserved - undesignated		<u>15,473.59</u>	<u>.00</u>	<u>24,134.59</u>	<u>874,608.69</u>
Total Liabilities and Fund Balance		<u>15,473.59</u>	<u>.00</u>	<u>24,134.59</u>	<u>874,608.69</u>

<u>Police</u> <u>Dept.</u>	<u>Office</u> <u>of Rural</u> <u>Development</u>	<u>D.A.R.E.</u>	<u>Schools</u> <u>Program</u>	<u>Comtemp-</u> <u>rary</u>
\$.80	5 .80	\$11,190.92	\$11,284.36	\$24,875.88
.00	.80	.80	.80	.80
.00	.80	.80	.80	.80
.00	.80	.80	.80	.80
<hr/>				
.80	.80	11,190.92	11,284.36	24,875.00
<hr/>				
.00	.80	.80	.80	.80
.00	.80	.80	.80	.80
.00	.80	.80	.80	.80
.00	.80	.80	.80	.80
<hr/>				
.80	.80	11,190.92	11,284.36	24,875.00
<hr/>				
.80	.80	11,190.92	11,284.36	24,875.88
<hr/>				

CITY OF BAKER, LOUISIANA

SPECIAL REVENUE FUNDS

COMBINED BALANCE SHEET - Continued

June 30, 1997

With Comparative Totals for June 30, 1996

<u>ASSETS</u>	<u>Supplement- al Pay</u>	<u>Specic Main- tenance</u>	<u>Deesti- fication</u>
Cash & cash equivalents	\$118,327.84	\$981,789.66	\$ 3,896.56
Accrued interest receivable	.00	488.66	.00
Due from other govt agencies	.00	63,713.73	.00
Due from other funds	.00	.00	.00
<u>Total Assets</u>	<u>118,327.84</u>	<u>1,055,992.05</u>	<u>3,896.56</u>

<u>LIABILITIES AND FUND BALANCE</u>			
Liabilities			
Accounts payable	.00	.00	.00
Deposits held	.00	.00	.00
Deferred revenue	.00	.00	.00
Due to bond accounts	.00	.00	.00
<u>Total Liabilities</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>
Fund Balance, unreserved and undesignated	<u>118,327.84</u>	<u>1,055,992.05</u>	<u>3,896.56</u>
<u>Total Liabilities and Fund Bal.</u>	<u>118,327.84</u>	<u>1,055,992.05</u>	<u>3,896.56</u>

City Costs	Recrea- tion	Comparison only?	
		1991	1992
\$60,463.85	533,818.88	\$1,215,960.85	\$1,488,347.43
.80	.80	798.81	342.88
.80	.80	59,212.73	68,663.19
<u>3,331.80</u>	<u>.80</u>	<u>3,331.00</u>	<u>3,289.80</u>
95,994.85	33,818.88	2,289,297.59	3,658,603.70

.80	.80	.80	43,888.82
.80	.80	.80	32,880.88
.80	.80	.80	30,880.88
<u>300.80</u>	<u>.80</u>	<u>300.80</u>	<u>300.80</u>
100.80	.80	100.00	65,608.82
<u>95,994.85</u>	<u>33,818.88</u>	<u>2,289,197.59</u>	<u>3,483,985.00</u>
95,994.85	33,818.88	2,289,297.59	3,559,483.70

CITY OF MONROE, LOUISIANA

SPECIAL REVENUE FUNDS

COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE

Year Ended June 30, 1997

With Comparative Totals For The Year Ended June 30, 1996

	<u>Buffalo</u> <u>Parish</u>	<u>Heritage</u> <u>Museum</u>	<u>911 Commu-</u> <u>nications</u>	<u>Capital</u> <u>Improvement</u> <u>Priority</u>
Revenues				
Intergovernment	\$.00	\$.00	\$88,000.00	\$.00
Citizens participation	12,326.15	.00	.00	13,578.30
Interest income	.00	.00	.00	2,369.50
Donations	8,108.00	483.19	.00	27,300.00
Grant proceeds	.00	.00	.00	.00
Special events	.00	2,316.00	.00	.00
Total Revenues	<u>20,434.15</u>	<u>4,399.19</u>	<u>88,000.00</u>	<u>43,847.80</u>
Expenditures				
General government	16,386.73	5,454.16	87,297.16	36,786.70
Capital outlay	.00	.00	.00	281,728.20
Total Expenditures	<u>16,386.73</u>	<u>5,454.16</u>	<u>87,297.16</u>	<u>648,514.90</u>
Excess (deficiency) of revenues over expenditures	4,047.42	(1,054.97)	8,702.84	(204,667.10)
Other financing sources (uses):				
Transfers in	2,000.00	.00	.00	466,234.50
Transfers out	.00	.00	(20,000.00)	.00
Total Other Financing Sources (Uses)	<u>2,000.00</u>	<u>.00</u>	<u>(20,000.00)</u>	<u>466,234.50</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	6,047.42	(1,054.97)	(11,297.16)	234,787.50
Fund balance, beginning	<u>2,214.13</u>	<u>2,038.17</u>	<u>25,433.76</u>	<u>618,997.15</u>
Fund Balance, ending	8,261.55	983.20	14,136.60	853,784.65

<u>Police</u>	<u>Office</u>	<u>Office</u>	<u>S.A.S.E.</u>	<u>Schoolhouses</u>	<u>Condem-</u>
<u>and</u>	<u>of Rural</u>	<u>Development</u>			<u>nation</u>
\$.88	\$.88	\$.00	\$.88	\$.00	\$.00
.88	.88	.00	.88	.00	.00
.88	.88	.00	.88	.00	.00
.88	.88	1,188.88	.88	.00	.00
.88	.88	.00	.88	.00	.00
.88	.88	.00	.88	.00	.00
<u>.00</u>	<u>.00</u>	<u>1,188.88</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>
.00	18.74	25,142.88	.00	1,450.00	
<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.80</u>
<u>.00</u>	<u>18.74</u>	<u>25,142.88</u>	<u>.00</u>	<u>1,450.00</u>	
.00	120.74	(23,944.03)	.00	(1,650.00)	
.88	.88	38,945.00	10,000.00	.00	
<u>13,237.88</u>	<u>.88</u>	<u>.00</u>	<u>.88</u>	<u>.00</u>	
<u>13,237.88</u>	<u>.00</u>	<u>38,945.00</u>	<u>10,000.00</u>	<u>.00</u>	
(13,237.00)	(18.74)	7,800.87	10,000.00	(1,650.00)	
<u>3,233.80</u>	<u>18.74</u>	<u>8,182.85</u>	<u>23,288.38</u>	<u>25,125.80</u>	
<u>.80</u>	<u>.00</u>	<u>11,180.92</u>	<u>33,288.38</u>	<u>24,475.80</u>	

CITY OF DAGE, LOUISIANA

SPECIAL REVENUE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - Continued

Year Ended June 30, 1997

With Comparative Totals For The Year Ended June 30, 1996

	supple- mental	Street	Repari- fication
	Fund	Maintenance	
Revenues			
Intergovernment	\$.00	\$220,708.83	\$.00
Citizen participation	.00	.00	.00
Interest income	.00	19,119.13	.00
Donations	.00	.00	576.88
Grant proceeds	.00	.00	.00
Special events	.00	.00	.00
Total Revenues	.00	539,837.96	576.88
Expenditures			
General government	.00	4,015.80	742.84
Capital outlay	.00	.00	.00
Total Expenditures	.00	4,015.80	742.84
Excess (deficiency) of revenues over expenditures	.00	524,802.16	(167.84)
Other financing sources (uses)			
Transfers in	381.39	.00	.00
Transfers out	.00	.00	.00
Total Financing Other Sources (Uses)	381.39	.00	.00
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	381.39	524,802.16	(167.84)
Fund Balance, beginning	117,844.13	523,151.03	3,558.40
Fund Balance, ending	118,225.52	1,047,953.19	3,390.56

City Court	Recess- List	(Memorandum only)	
		1991	1992
\$ 22,310.67	\$.00	\$609,819.99	\$618,035.91
.88	.00	28,204.45	28,216.83
1,100.94	.00	14,078.28	13,937.28
.80	.00	37,457.14	6,295.83
.20	.00	.00	14,409.10
.60	.24	3,713.09	8,312.82
<u>24,013.21</u>	<u>.24</u>	<u>690,478.25</u>	<u>688,208.29</u>
10,310.88	8,508.18	103,004.64	150,490.88
.80	.00	213,738.25	413,402.21
<u>10,310</u>	<u>8,508.18</u>	<u>316,742.89</u>	<u>1,163,893.19</u>
13,881.13	68,300.35	296,876.98	521,081.73
.80	26,088.00	618,562.95	734,459.89
.80	.00	723,887.00	189,379.21
<u>.00</u>	<u>26,088.00</u>	<u>138,438.93</u>	<u>682,388.42</u>
13,801.13	11,449.85	795,903.61	121,288.34
<u>83,023.52</u>	<u>21,000.00</u>	<u>1,481,985.08</u>	<u>1,322,702.86</u>
95,824.48	33,019.85	2,289,197.99	1,483,995.08

CITY OF BAYOU, LOUISIANA
SPECIAL REVENUE FUND
MUFFALO FESTIVAL FUND
COMPARATIVE BALANCE SHEET
 June 30, 1999 and 1998

ASSETS

	1999	1998
Cash & cash equivalents	\$12,473.89	\$8,234.17
Total Assets	12,473.89	8,234.17

LIABILITIES AND FUND BALANCE

Liabilities	.00	.00
Fund Balance, unreserved & undesignated	12,473.89	8,234.17
Total Liabilities and Fund Balance	12,473.89	8,234.17

CITY OF BARRIS, LOUISIANA

SPECIAL REVENUE FUND

WINTER FESTIVAL FUND

COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE

Years Ended June 30, 1997 and 1998

	1997	1998
Revenues		
Donations	29,100.00	29,649.00
Beauty pageant	2,131.40	1,458.00
Bocce	7,220.25	7,888.00
Arts & crafts	1,798.00	1,208.00
Entertainment/Food	952.90	888.00
Fun run	845.00	983.00
Tee shirts	33.00	.00
Total Revenues	<u>40,878.55</u>	<u>47,221.99</u>
Expenditures		
Supplies	800.00	321.87
Advertising	1,939.50	2,207.30
Beauty payment	1,468.74	1,288.87
Bocce	4,647.34	15,488.78
Entertainment	1,208.00	5,088.00
Fun run	383.50	280.00
golf tournament	.00	210.00
Layout	369.10	.00
Donations/Reception	<u>5,884.98</u>	<u>1,000.00</u>
Total Expenditures	<u>18,382.36</u>	<u>25,719.48</u>
Excess of revenues over expenditures	4,298.42	507.17
Other financing sources (uses)		
Transfer from General Fund	<u>2,282.00</u>	<u>2,282.00</u>
Excess of revenues and other financing sources over expenditures and other financing uses	4,298.42	7,509.17
Fund Balance, Beginning	<u>8,238.17</u>	<u>4,721.00</u>
Fund Balance, ending	<u>12,473.69</u>	<u>12,230.17</u>

CITY OF BAKER, LOUISIANA

SPECIAL REVENUE FUNDS

HERITAGE MUSEUM FUND

COMPARATIVE BALANCE SHEET

June 30, 1997 and 1996

ASSETS

	<u>1997</u>	<u>1996</u>
Cash & cash equivalents	\$.00	1,056.13
<u>Total Assets</u>	.00	1,056.13

LIABILITIES AND FUND BALANCE

Liabilities	.00	.00
Fund Balance, unreserved & undesignated	.00	1,056.13
<u>Total Liabilities & Fund Balance</u>	.00	1,056.13

CITY OF BAKER, LOUISIANA

SPECIAL REVENUE FUNDS

HERITAGE MUSEUM FUND

COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE

Years Ended June 30, 1997 and 1996

	1997	1996
Revenues		
Donations	\$ 493.19	\$ 126.29
Promotions/special events	3,715.00	8,317.82
Total Revenues	4,208.19	8,444.11
Expenditures		
Supplies	4,091.09	99.09
Programs/Projects	.00	7,567.47
Special events	1,363.27	138.00
Total Expenditures	5,454.36	7,764.56
Excess (deficiency) of revenues over expenditures	(1,246.17)	679.55
Fund Balance, beginning	1,056.13	278.54
Fund Balance, ending	.00	1,056.13
	*****	*****

CITY OF BAGGE, LOUISIANA

SPECIAL REVENUE FUNDS

TEL. COMMUNICATIONS

COMPARATIVE BALANCE SHEET

June 30, 1987 and 1986

	<u>ASSETS</u>	
	1987	1986
Cash & cash equivalents	\$ 18,634.59	\$ 25,931.75
Due from other governmental agencies	<u>5,508.00</u>	<u>5,508.00</u>
<u>Total Assets</u>	<u>24,134.59</u>	<u>31,439.75</u>

LIABILITIES AND FUND BALANCE

Liabilities	.00	.00
Fund Balance, unreserved & undesignated	<u>24,134.59</u>	<u>31,439.75</u>
<u>Total Liabilities and Fund Balance</u>	<u>24,134.59</u>	<u>31,439.75</u>

CITY OF BAKER, OREGON

SPECIAL REVENUE FUNDS

311 COMMUNICATIONS

COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE

Years Ended June 30, 1957 and 1956

	<u>1957</u>	<u>1956</u>
Revenues		
Gas payments	<u>66,800.00</u>	<u>66,800.00</u>
Total Revenues	66,800.00	66,800.00
Expenditures		
Salaries	48,159.63	38,662.85
Telephone	3,713.29	3,008.88
Retirement	4,671.31	4,593.03
Audit	.00	723.60
Insurance	<u>10,789.87</u>	<u>9,783.28</u>
Total Expenditures	67,333.10	56,772.64
Excess of revenues over expenditures	8,466.90	10,027.36
Other Financing Sources (Uses):		
Transfer to Capital Improvements Priority Fund	<u>120,310,385</u>	<u>.00</u>
Total Other Financing Sources (Uses)	<u>(20,843,485)</u>	<u>.00</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	(12,376,585)	10,027.36
Fund Balance, beginning	<u>25,431.78</u>	<u>25,358.44</u>
Fund Balance, ending	<u>13,055.23</u>	<u>35,385.80</u>

CITY OF BAKER, LOUISIANA
SPECIAL REVENUE FUND
CAPITAL IMPROVEMENTS PRIORITY FUND
COMPARATIVE BALANCE SHEET

June 30, 1997 and 1996

ASSETS

	<u>1997</u>	<u>1996</u>
Cash & cash equivalents	\$874,203.54	\$672,773.19
Accrued interest receivable	<u> .00</u>	<u> .00</u>
<u>Total Assets</u>	<u>\$874,203.54</u>	<u>\$672,773.19</u>

LIABILITIES AND FUND BALANCE

Liabilities		
Accounts payable	.00	32,866.00
Deferred revenue	<u>.00</u>	<u>30,000.00</u>
<u>Total Liabilities</u>	<u>.00</u>	<u>32,866.00</u>
Fund Balance, unreserved & undesignated	<u>\$78,000.00</u>	<u>\$39,907.19</u>
<u>Total liabilities and Fund Balance</u>	<u>\$78,000.00</u>	<u>\$72,773.19</u>

CITY OF BAKER, LOUISIANA

SPECIAL REVENUE FUNDS

CAPITAL IMPROVEMENTS PRIORITY FUND

COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE

Years Ended June 30, 1997 and 1996

	1997	1996
Revenues		
Auction proceeds	\$ 13,678.80	\$.00
Donations	27,108.00	.00
Interest income	<u>1,268.58</u>	<u>1,775.41</u>
Total Revenues	42,055.38	1,775.41
Expenditures		
Capital outlay	333,784.25	616,881.13
Repairs and maintenance	<u>10,285.28</u>	<u>88,887.36</u>
Total Expenditures	344,069.53	705,768.49
(Deficiency) of revenues over expenditures	(302,014.15)	(523,993.08)
Other Financing Sources (Uses)		
Transfers in	456,234.56	690,000.00
Transfers out	<u>.80</u>	<u>131,823.34</u>
Total Other Financing Sources (Uses)	456,233.76	558,176.66
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	154,219.61	(165,816.82)
Fund Balance, beginning	<u>638,887.18</u>	<u>693,754.73</u>
Fund Balance, ending	793,107.22	527,937.91

CITY OF BAYNE, LOUISIANA

SPECIAL REVENUE FUNDS

POLICE CARE FUND

COMPARATIVE BALANCE SHEET

June 30, 1997 and 1996

	<u>1997</u>	<u>1996</u>
Cash & cash equivalents	\$ <u>.80</u>	\$1,217.80
<u>Total Assets</u>	<u>.80</u>	<u>1,217.80</u>

<u>LIABILITIES AND FUND BALANCE</u>		
Liabilities	.80	.80
Fund Balance, unreserved and undesignated	<u>.80</u>	<u>1,217.80</u>
<u>Total Liabilities and Fund Balance</u>	<u>.80</u>	<u>1,217.80</u>

CITY OF BAKER, OREGON

SPECIAL REVENUE FUNDS

POLICE CASR FUND

COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE

Years Ended June 30, 1997 and 1996

	1997	1996
Revenues	\$.00	\$.00
Expenditures	<u>.00</u>	<u>.00</u>
Excess of revenues over expenditures	.00	.00
Other Financing Sources (Uses) Transfer to/from Capital Improvement Priority Fund	(1,237.00)	(51,349.00)
Total Other Financing Sources (Uses)	<u>(1,237.00)</u>	<u>(51,349.00)</u>
(Deficiency) of revenues and other financing sources over expenditures and other financing uses	(1,237.00)	(51,349.00)
Fund Balance, beginning	<u>1,237.00</u>	<u>52,387.00</u>
Fund Balance, ending	.00	1,237.00
	*****	*****

CITY OF BAKER, LOUISIANA
SPECIAL REVENUE FUND
OFFICE OF RURAL DEVELOPMENT FUND
COMPARATIVE BALANCE SHEET
 June 30, 1997 and 1996

<u>ASSETS</u>		<u>1997</u>	<u>1996</u>
Cash & cash equivalents		\$ <u>.00</u>	<u>18.74</u>
<u>Total Assets</u>		<u>.00</u>	<u>18.74</u> *****
 <u>LIABILITIES AND FUND BALANCE</u> 			
Liabilities		.00	.00
Fund Balance, unreserved and undesignated		<u>.00</u>	<u>18.74</u>
<u>Total Liabilities and Fund Balance</u>		<u>.00</u>	<u>18.74</u> *****

CITY OF GARRIS, LOUISIANA

SPECIAL REVENUE FUNDS

OFFICE OF RURAL DEVELOPMENT FUND

COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE

Years Ended June 30, 1997 and 1998

	1997	1998
Revenues	\$.80	\$.80
Expenditures		
walking path	18.74	.80
Park improvements	.00	3,727.88
Capital outlay	.00	<u>15,008.00</u>
Total expenditures	<u>18.74</u>	<u>18,721.56</u>
(Deficiency) of revenues over expenditures	(18.74)	(18,721.50)
Fund Balance, beginning	<u>18.74</u>	<u>18,748.28</u>
Fund Balance, ending	.00	28.74
	*****	*****

CITY OF BRASS, LOUISIANA

SPECIAL REVENUE FUNDS

D.A.S. FORD-M FUND

COMPARATIVE BALANCE SHEET

June 30, 1997 and 1996

	<u>ASSETS</u>	
	<u>1997</u>	<u>1996</u>
Cash & cash equivalents	\$13,128.92	\$ 4,189.92
<u>Total Assets</u>	<u>13,128.92</u>	<u>4,189.92</u>
	*****	*****
	<u>LIABILITIES AND FUND BALANCE</u>	
Liabilities	.00	.00
Fund Balance, unreserved and undesignated	13,128.92	4,189.92
<u>Total Liabilities and Fund Balance</u>	<u>13,128.92</u>	<u>4,189.92</u>
	*****	*****

CITY OF BAKER, LOUISIANA

SPECIAL REVENUE FUNDS

D.A.R.E. PROGRAM FUND

COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE

Years Ended June 30, 1987 and 1986

	1987	1986
Revenues		
Donations	<u>\$ 1,198.95</u>	<u>\$ 481.00</u>
Total Revenues	1,198.95	481.00
Expenditures		
Salaries	11,032.30	.00
Supplies	12,820.06	11,489.36
Seminars/workshops	300.00	.00
Equipment rental	740.82	379.82
Repairs to vehicle	<u>350.00</u>	<u>.00</u>
Total Expenditures	<u>25,243.18</u>	<u>11,869.18</u>
(Deficiency) of revenues over expenditures	13,944.03	(11,388.18)
Other Financing Sources (Uses)		
Transfers from General Fund	<u>10,945.00</u>	<u>8,352.00</u>
Total Other Financing Sources (Uses)	<u>10,945.00</u>	<u>8,352.00</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	3,009.97	(4,927.78)
Fund Balance, beginning	<u>4,189.95</u>	<u>8,117.73</u>
Fund Balance, ending	<u>11,199.92</u>	<u>4,189.95</u>

CITY OF BARRIS, LOUISIANA

SPECIAL REVENUE FUNDS

SCHOOLHOUSE FUND

COMPARATIVE BALANCE SHEET

June 30, 1997 and 1998

	<u>ASSETS</u>	
	1997	1998
Cash & cash equivalents	\$ 11,384.35	\$ 11,384.35
<u>Total Assets</u>	<u>11,384.35</u>	<u>11,384.35</u>
	*****	*****
	<u>LIABILITIES AND FUND BALANCE</u>	
Liabilities	.00	.00
Fund Balance, unreserved & undesignated	11,384.35	11,384.35
<u>Total Liabilities and Fund Balance</u>	<u>11,384.35</u>	<u>11,384.35</u>
	*****	*****

CITY OF MONROE, LOUISIANA

SPECIAL REVENUE FUNDS

ENCLOSURE FUND

COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE

Years Ended June 30, 1997 and 1996

	1997	1996
Revenues	\$.00	\$.00
Expenditures		
Supplies	<u>.00</u>	<u>19.96</u>
Total Expenditures	<u>.00</u>	<u>19.96</u>
Excess (deficiency) of revenues over expenditures	.00	(19.96)
Other Financing Sources (Uses)		
Transfer from General Fund	<u>11,001.00</u>	<u>11,001.00</u>
Total Other Financing Sources (Uses)	<u>11,001.00</u>	<u>11,001.00</u>
Excess of revenues and other financing sources over expenditures and other financing uses	11,001.00	9,981.04
Fund Balance, beginning	<u>21,284.35</u>	<u>21,284.31</u>
Fund balance, ending	<u>31,284.35</u>	<u>31,284.35</u>

CITY OF MONROE, LOUISIANA
SPECIAL REVENUE FUNDS
CONSERVATION FUND
COMPARATIVE BALANCE SHEET
 June 30, 1987 and 1986

	<u>ASSETS</u>	
	<u>1987</u>	<u>1986</u>
Cash & cash equivalents	\$24,875.00	\$29,025.00
<u>Total Assets</u>	24,875.00	29,025.00

	<u>LIABILITIES AND FUND BALANCE</u>	
Liabilities		
Deposits held	.00	12,500.00
Fund balance, unreserved & undesignated	24,875.00	26,525.00
<u>Total Liabilities and Fund Balance</u>	24,875.00	29,025.00

CITY OF BAKER, LOUISIANA

SPECIAL REVENUE FUNDS

CONSTRUCTION FUND

COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE

Years Ended June 30, 1987 and 1986

	1987	1986
Revenues	\$.00	\$ 580.00
Expenditures		
Demolition expense	<u>1,658.00</u>	<u>.00</u>
Total Expenditures	<u>1,658.00</u>	<u>.00</u>
Excess (deficiency) of revenues over expenditures	(1,658.00)	580.00
Fund Balance, beginning	<u>26,525.00</u>	<u>26,525.00</u>
Fund Balance, ending	<u>24,867.00</u>	<u>26,525.00</u>

CITY OF BARRIS, LOUISIANA
SPECIAL REVENUE FUNDS
SUPPLEMENTAL PAY/FUEL AND POLICE FUND
COMPARATIVE BALANCE SHEET
 June 30, 1997 and 1996

	<u>ASSETS</u>	
	<u>1997</u>	<u>1996</u>
Cash & cash equivalents	918,227.54	517,844.15
<u>Total Assets</u>	<u>918,227.54</u>	<u>517,844.15</u>
 <u>LIABILITIES AND FUND BALANCE</u> 		
Liabilities	.00	.00
Fund Balance, unreserved and undesignated	118,227.54	117,844.15
<u>Total Liabilities and Fund Balance</u>	<u>118,227.54</u>	<u>117,844.15</u>

CITY OF BAYOU, LOUISIANA
SPECIAL REVENUE FUND
SUPPLEMENTAL FIRE/AMB AND POLICE FUND
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE

Years Ended June 30, 1997 and 1996

	1997	1996
Revenues	\$.00	\$.00
Expenditures	<u>.00</u>	<u>.00</u>
Excess of revenues over expenditures	.00	.00
Other Financing Sources (Uses)		
Transfer from General Fund	<u>399.71</u>	<u>399.71</u>
Total Other Financing Sources (Uses)	<u>399.71</u>	<u>399.71</u>
Excess of revenues and other financing sources over expenditures and other financing uses	399.71	399.71
Fund Balance, beginning	<u>117,844.15</u>	<u>117,844.15</u>
Fund Balance, ending	118,243.86	118,243.86

CITY OF BAKER, LOUISIANA

SPECIAL REVENUE FUND

STREET MAINTENANCE FUND

COMPARATIVE BALANCE SHEET

June 30, 1997 and 1996

	<u>ASSETS</u>	
	<u>1997</u>	<u>1996</u>
Cash & cash equivalents	2091,789.86	2483,564.23
Due from other governmental agencies	63,712.73	62,925.39
Accrued interest receivable	<u>469.66</u>	<u>142.82</u>
<u>Total Assets</u>	<u>1,055,991.85</u>	<u>246,830.51</u>
	*****	*****
	<u>LIABILITIES AND FUND BALANCE</u>	
Liabilities		
Accounts payable	.00	17,642.82
Fund Balance, unreserved & undesignated	<u>1,055,991.85</u>	<u>229,187.69</u>
<u>Total Liabilities & Fund Balance</u>	<u>1,055,991.85</u>	<u>246,830.51</u>
	*****	*****

CITY OF BAKER, LOUISIANA

SPECIAL REVENUE FUND

STREET MAINTENANCE FUND

COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE

Years Ended June 30, 1997 and 1996

	1997	1996
Revenues		
Sales tax	4622,709.83	4622,704.51
Interest income	<u>12,112.15</u>	<u>12,652.82</u>
Total Revenues	4634,821.98	4635,357.33
Expenditures		
Supplies & materials	3,829.20	3,244.81
Maintenance & repair	106.60	.00
Overlay	<u>1,282.60</u>	<u>324,013.34</u>
Total Expenditures	<u>5,218.40</u>	<u>327,258.15</u>
Excess of revenues over expenditures	524,803.16	174,166.16
Fund Balance, beginning	<u>523,187.89</u>	<u>354,902.64</u>
Fund Balance, ending	1,053,991.05	529,068.80

CITY OF BAKER, LOUISIANA

SPECIAL REVENUE FUNDS

IDENTIFICATION FUND

COMPARATIVE BALANCE SHEET

June 30, 1997 and 1996

	<u>1997</u>	<u>1996</u>
Cash & cash equivalents	\$1,000.00	\$4,004.40
<u>Total Assets</u>	<u>1,000.00</u>	<u>4,004.40</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
Liabilities	.00	.00
Fund balance, unreserved & undesignated	1,000.00	4,004.40
<u>Total Liabilities and Fund Balance</u>	<u>1,000.00</u>	<u>4,004.40</u>

CITY OF BAKER, LOUISIANA

SPECIAL REVENUE FUND

REHABILITATION FUND

COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE

Years Ended June 30, 1997 and 1996

	<u>1997</u>	<u>1996</u>
Revenues		
Donations	\$ 575.00	\$ 43.75
Total Revenues	575.00	43.75
Expenditures		
Supplies	742.84	.00
Total Expenditures	742.84	.00
Excess (deficiency) of revenues over expenditures	(167.84)	43.75
Fund balance, beginning	4,064.40	4,020.65
Fund balance, ending	3,896.56	4,064.40

CITY OF BARRÉ, LOUISIANA

SPECIAL REVENUE FUNDS

CITY COURT FUND

COMPARATIVE BALANCE SHEET

June 30, 1997 and 1996

	<u>ASSETS</u>	
	<u>1997</u>	<u>1996</u>
Cash & cash equivalents	\$ 10,461.65	\$ 78,701.82
Due from other governmental agencies	.00	1,248.00
Due from General Fund	<u>1,911.93</u>	<u>1,293.00</u>
<u>Total Assets</u>	<u>55,984.65</u>	<u>82,193.82</u>

	<u>LIABILITIES AND FUND BALANCE</u>	
Liabilities		
Due to bond accounts	<u>100.00</u>	<u>100.00</u>
Total Liabilities	100.00	100.00
Fund Balance, unreserved & undesignated	<u>55,884.65</u>	<u>82,093.82</u>
<u>Total Liabilities and Fund Balance</u>	<u>55,984.65</u>	<u>82,193.82</u>

CITY OF BARKER, LOUISIANA

SPECIAL REVENUE FUNDS

CITY COURT FUND

COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE

Years Ended June 30, 1997 and 1996

	1997	1996
Revenues		
Costs earned	\$22,310.67	\$21,279.08
Grant proceeds	.00	1,240.00
Interest income	<u>1,700.54</u>	<u>1,283.18</u>
Total Revenues	24,011.21	23,802.18
Expenditures		
Insurance	445.00	.00
Computer & supplies	8,089.16	3,817.15
Other	502.00	898.29
Office expense	<u>1,123.54</u>	<u>2,505.81</u>
Total Expenditures	<u>10,159.70</u>	<u>7,221.25</u>
Excess of revenues over expenditures	13,851.51	16,580.93
Fund Balance, beginning	<u>\$2,033.52</u>	<u>\$5,812.12</u>
Fund Balance, ending	15,883.03	12,393.05

CITY OF BARRÉ, LOUISIANA

SPECIAL REVENUE FUNDS

RECREATION FUND

COMPARATIVE BALANCE SHEET

June 30, 1997 and 1996

ASSETS

	<u>1997</u>	<u>1996</u>
Cash & cash equivalents	<u>31,159.05</u>	<u>31,928.00</u>
<u>Total Assets</u>	<u>31,159.05</u>	<u>31,928.00</u>

LIABILITIES AND FUND BALANCE

Liabilities	.00	.00
Fund balance, unreserved & undesignated	<u>31,619.05</u>	<u>31,928.00</u>
<u>Total Liabilities and Fund Balance</u>	<u>31,619.05</u>	<u>31,928.00</u>

CITY OF BAKES, LOUISIANA

SPECIAL REVENUE FUNDS

RECREATION FUND

COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE

Years Ended June 30, 1987 and 1986

	1987	1986
Revenues	\$.00	\$.00
Expenditures		
Contracted services	1,100.00	.00
Participants	2,170.00	89.00
Supplies & equipment	<u>8,130.15</u>	<u>.00</u>
Total Expenditures	<u>8,100.15</u>	<u>89.00</u>
(Deficiency) of revenues over expenditures	(8,100.15)	(89.00)
Other Financing Sources (Uses)		
Transfer from General Fund	<u>21,000.00</u>	<u>21,000.00</u>
Total Other Financing Sources (Uses)	<u>21,000.00</u>	<u>21,000.00</u>
Excess of revenues and other financing sources over expenditures and other financing uses	12,899.85	21,000.00
Fund balance, beginning	<u>21,921.00</u>	<u>.00</u>
Fund balance, ending	<u>34,820.85</u>	<u>21,000.00</u>

DEBT SERVICE FUNDS

To account for resources that will be used to service general long-term debt that is recorded in the governmental unit's General Long-Term Debt Group of Accounts.

CITY OF BARR, LOUISIANA
DEBT SERVICE FUND - LEASE RENT
COMPARATIVE BALANCE SHEET
June 30, 1997 and 1996

	1997	1996
<u>ASSETS</u>		
Cash & cash equivalents	\$ 18,143.18	\$ 17,499.38
Accounts receivable - (including interest due of \$69,218.64 and net of allowance for bad debt of \$122,999.00)	.00	2,379.51
<u>Total Assets</u>	18,143.18	20,239.51
<u>LIABILITIES AND FUND BALANCE</u>		
Liabilities	.00	.00
Fund Balance, reserved for future debt service	18,143.18	20,239.51
<u>Total Liabilities and Fund Balance</u>	18,143.18	20,239.51

CITY OF BASER, LOUISIANA

WATER SERVICE FUND - LAKE AND POND

COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE

Years Ended June 30, 1997 and 1998

	1997	1998
Revenues	\$.00	\$.00
Expenditures		
Debt	<u>2,026.25</u>	<u>222.04</u>
Total Expenditures	<u>2,026.25</u>	<u>222.04</u>
(Deficiency) of revenues over expenditures	(2,026.25)	(222.04)
Fund Balance, beginning	<u>20,218.53</u>	<u>20,871.53</u>
Fund Balance, ending	20,143.18	20,239.53

ENTERPRISE FUNDS

Utility Fund - To account for the provision of water, gas, and sewer services to residents of the City of Water including, but not limited to, administration, operations, maintenance, financing and related debt service, and billing and collection.

Cemetery Fund - To account for the sale of lots, markers, interments, vaults and other related items, to provide merchandise to persons that had purchased and paid for pre-need merchandise prior to the City's ownership and to account for daily maintenance and operations of the Cemetery.

City Parish Sewer Fund - To account for billing and collections of City Parish sewer user fees on their behalf and accumulate fees charged for this service.

CITY OF MONROE, LOUISIANA

FINANCIAL STATEMENTS

COMBINING BALANCE SHEET

June 30, 1997

With Comparative Totals For June 30, 1996

	Utility Fund	General Fund
ASSETS		
Cash and cash equivalents	\$1,919,009.11	\$ 80,840.83
Accounts receivable, net	284,607.06	11,727.88
Accrued interest receivable	1,887.18	.00
Due from other governmental agencies	.00	.00
Inventory	24,609.70	182,321.78
Prepaid expenses	1,903.00	232.88
Restricted assets:		
Cash & cash equivalents	1,349,897.07	24,171.84
Fixed assets, net of accumulated depreciation	1,444,889.01	360,588.43
Deferred bond debt, net	<u>14,247.35</u>	<u>.00</u>
TOTAL ASSETS	4,468,801.48	889,879.87
LIABILITIES AND FUND EQUITY		
Liabilities		
Accounts payable	1,739.15	576.24
Deferred revenue	.80	1,287.00
Other payables	4,779.89	.00
Payables from restricted assets:		
General obligation bonds payable	1,010,800.80	.00
Accrued interest payable	39,338.88	.00
Customer deposits	112,894.94	.00
Compensated absences payable	142,160.12	28,087.88
Prior merchandise payable	<u>.80</u>	<u>621,148.05</u>
Total liabilities	1,901,869.48	889,891.17

(Continued)

(Memorandum only)

Totals

<u>City/Parish</u> <u>Specif. Fund</u>	<u>2001</u>	<u>2002</u>
\$ 41,652.89	\$1,643,405.89	\$1,661,487.77
.00	318,384.45	381,188.27
.00	7,687.29	8,844.86
4,998.80	4,998.08	3,873.19
.00	489,133.00	412,282.86
1,484.04	5,483.04	.00
.00	1,174,148.61	1,464,182.88
.00	3,887,455.41	3,834,133.34
.00	<u>14,847.85</u>	<u>16,788.81</u>
47,686.24	7,512,987.80	7,642,413.11

.00	2,331.79	5,435.88
.00	2,287.08	2,434.81
.00	4,777.88	.00
.00	1,410,880.00	1,800,800.00
.00	23,138.00	23,468.70
.00	112,894.34	109,643.34
586.82	163,536.22	151,889.61
.00	<u>622,346.23</u>	<u>633,178.23</u>
586.82	2,643,171.19	2,727,691.79

CITY OF BAYNE, LOUISIANA

ENTERPRISE FUNDS

COMBINED BALANCE SHEET (Continued)

June 30, 1987

With Comparative Totals For June 30, 1986

	Utility Fund	Sanitary Fund
Fund Equity		
Contributed Capital	\$ 265,149.97	\$.00
Retained earnings:		
Reserved for customer deposits	112,994.94	.00
unreserved	<u>3,335,452.78</u>	<u>269,186.72</u>
Total Fund Equity	<u>4,713,608.09</u>	<u>269,186.72</u>
TOTAL LIABILITIES AND FUND EQUITY		
8,665,801.89	<u>859,879.07</u>	-----

City-Parish Sewer Fund	(memorandum only) Totals	
	1993	1994
\$.00	\$245,149.37	\$258,452.87
.00	532,884.24	119,643.84
<u>47,619.42</u>	<u>4,881,871.28</u>	<u>4,545,844.21</u>
<u>47,619.42</u>	<u>5,414,755.56</u>	<u>4,665,488.02</u>
<u>47,638.84</u>	<u>7,572,907.80</u>	<u>7,642,833.11</u>

CITY OF MONROE, LOUISIANA

FINANCIAL STATEMENTS

COMPARING STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN RETAINED EARNINGS

Year Ended June 30, 1997

With Comparative Totals For The Year Ended June 30, 1996

	Utility Fund	Deeetery Fund
Operating Revenues		
Charges for service		
Water sales	676,806.22	\$.00
Rental - sprinkler system	1,180.00	.00
Reconnecting a charges	98,500.88	.00
Gas sales	2,378,740.78	.00
Sales of lots, markers, etc. (net of cost of goods sold)	.00	89,744.82
Sewer service charges	286,242.86	.00
City-Parish sewer fees	.00	.80
Other operating revenues	.00	254.18
Total Operating Revenues	3,478,569.52	89,999.80
Operating Expenses		
Personal services	1,191,006.89	4,695.24
Employee & related expenses	697,278.11	70,190.10
Occupancy	65,807.37	6,064.44
Administrative	41,828.52	4,927.98
Depreciation	215,844.66	11,862.22
Total Operating Expenses	2,191,865.55	97,740.18
Operating income (Loss)	1,286,703.97	(7,740.38)
Non-Operating Revenues (Expenses)		
Interest income	71,663.76	3,222.62
Miscellaneous revenue (expense)	.00	.00
Interest expense	(87,343.38)	.00
Loan income	.00	3,822.92
Bond related expense	(12,355.28)	.00
Total Non-Operating Revenues (Expenses)	(15,942.82)	7,045.54

(Continued)

City-Parish Sewer Fund	(memorandum only) Totals	
	1997	1998
\$.00	\$733,898.32	\$ 729,305.50
.00	1,158.00	1,200.00
.00	88,842.64	104,216.66
.00	1,374,740.78	2,601,390.32
.00	88,744.81	124,533.21
.01	366,342.88	362,824.32
53,395.85	68,866.85	51,537.59
.01	254.18	512.68
53,395.85	2,418,846.46	2,869,421.14
11,973.34	1,188,874.87	1,260,454.85
13,616.30	725,084.51	719,846.83
.00	31,671.61	83,769.80
908.00	47,257.30	64,764.56
.00	247,807.65	282,838.43
10,488.64	2,231,235.78	2,416,719.62
23,116.21	337,788.73	462,708.17
.01	70,760.48	80,888.97
.00	.00	7,889.38
.00	(80,341.34)	(87,010.57)
.00	3,922.00	3,431.08
.00	(2,355.00)	(2,355.00)
.00	18,028.02	17,406.82

CITY OF BAKER, LOUISIANA

ENTERPRISE FUNDS

COMBINED STATEMENT OF REVENUES, RESERVES AND
CHANGES IN RETAINED EARNINGS (Continued)

Year Ended June 30, 1997

With Comparative Totals For The Year Ended June 30, 1996

	<u>Utility</u> <u>Fund</u>	<u>Cemetery</u> <u>Fund</u>
Income Before Operating Transfers	\$298,083.13	\$ 12,207.64
Operating Transfers:		
operating transfers in	.00	.00
operating transfers out	<u>(182,212.08)</u>	<u>.00</u>
Total operating transfers	<u>(182,212.08)</u>	<u>.00</u>
Net Income (Loss)	116,871.05	(2,207.64)
Retained Earnings, beginning	4,382,313.07	229,209.61
(Increase) decrease in reserves for customer deposits	(3,361.48)	.00
Adjustment to prior periods	<u>.00</u>	<u>(1,812.22)</u>
Retained Earnings, ending	<u>4,389,453.78</u>	<u>227,198.79</u>
	*****	*****

City-Parish Super Fund	Comprehensives only	
	Totals	
	1987	1986
\$ 23,186.21	\$318,880.78	\$445,305.88
.00	.00	21,023.34
(28,002.00)	(202,002.84)	(182,028.04)
(28,002.00)	(202,002.84)	(182,028.04)
3,186.21	116,880.68	264,276.38
43,813.21	4,346,844.95	4,343,846.12
.00	0,351.400	18,000.00
.00	(8,812.27)	(587.58)
47,019.42	4,831,873.60	4,346,844.91

CITY OF BASSON, LOUISIANA

ENTERPRISE FUNDS

COMBINED STATEMENT OF CASH FLOWS

Year Ended June 30, 1997

	Utility Fund
CASH FLOWS FROM OPERATING ACTIVITIES:	
Cash received from customers	85,465,845.93
Cash payments to suppliers for goods and services	(3,294,283.78)
Cash payments to employees for services	<u>(828,224.14)</u>
Net cash provided by operating activities	812,446.03
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:	
Operating transfers out	(182,160.84)
Operating transfers in	<u>.00</u>
Net cash used for/ non-capital financing activities	(182,160.84)
CASH FLOWS FROM CAPITAL LEASE RELATED FINANCING ACTIVITIES:	
Acquisition of capital assets	(221,129.73)
Principal payments on bond maturities or notes	(180,500.00)
Interest paid on bonds or notes	189,716.34
Interest received on bond proceeds	28,487.44
Capital contributed by property owners	<u>8,238.52</u>
Net cash used for/ capital and related financing activities	(485,652.12)
CASH FLOWS FROM INVESTING ACTIVITIES:	
Interest on investments	48,363.01
Lease income	<u>.00</u>
Net cash provided by investing activities	<u>48,363.01</u>
Net increase (decrease) in cash and cash equivalents	(170,813.12)
Cash and cash equivalents at beginning of year	<u>2,819,479.86</u>
Cash and cash equivalents at end of year	<u>2,648,666.74</u>



(Continued)

CITY OF BARR, LOUISIANA

INTERFUND FUNDS

COMBINED STATEMENT OF CASH FLOWS - (continued)

Year ended June 30, 1997

	<u>Utility Fund</u>
Reconciliation of operating income (loss) to net cash provided by operating activities:	
operating income (loss)	\$314,004.77
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:	
Depreciation	235,944.66
Changes in assets and liabilities:	
(Increase) decrease in accounts receivable, net	(25,900.01)
(Increase) decrease in inventory	(2,207.80)
(Increase) in unbilled receivables	(58.98)
(Increase) in prepaid expenses	(1,905.00)
Increase in accounts payable	1,258.74
(Increase) in sales taxes payable	(8.84)
Increase (decrease) in compensated absences payable	9,243.87
Increase in customer deposits payable	3,361.40
(Increase) in other payables	.00
(Increase) in prior merchandise payable	.02
Total adjustments	<u>218,631.84</u>
Net cash provided by operating activities	532,646.63

<u>Cemetery</u> <u>Fund</u>	<u>City-Parish</u> <u>Comm. Fund</u>	<u>Total</u>
\$ 341,427.44	\$ 92,310.40	\$ 2,647,220.77
161,865.86)	(14,379.46)	(1,378,141.38)
<u>167,566.44)</u>	<u>(17,692.33)</u>	<u>(713,883.11)</u>
12,374.82	30,945.43	564,166.29
.00	(20,800.00)	(202,600.04)
<u>.00</u>	<u>.00</u>	<u>.00</u>
.00	(20,800.00)	(202,600.04)
.00	.00	(221,329.73)
.00	.00	(250,800.80)
.00	.00	(89,718.34)
.00	.00	28,467.44
<u>.00</u>	<u>.00</u>	<u>6,496.58</u>
.00	.00	(465,483.12)
3,311.82	.00	49,874.63
<u>3,322.80</u>	<u>.00</u>	<u>3,322.00</u>
<u>7,133.62</u>	<u>.00</u>	<u>51,496.63</u>
19,708.44	945.43	(58,019.26)
<u>89,304.31</u>	<u>49,404.32</u>	<u>1,083,583.05</u>
128,812.77	41,581.46	1,013,578.60
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<u>Comptery</u> <u>Fund</u>	<u>City-Parish</u> <u>Asset Fund</u>	<u>Total</u>
\$ (9,341.24)	\$ 23,105.21	\$ 327,755.72
11,862.89	.00	247,807.65
18,101.30	1689.45	18,488.07
8,278.90	.00	3,071.08
.00	.00	(58,980)
(282.00)	(843.81)	(5,800.43)
280.82	.00	1,460.36
.88	.00	(8.66)
2,803.44	(631.78)	14,628.71
.00	.89	3,351.49
(247.01)	.80	(247.01)
<u>(17,851.27)</u>	<u>.00</u>	<u>(17,851.27)</u>
<u>21,816.88</u>	<u>(2,460.78)</u>	<u>238,366.56</u>
12,578.82	20,945.43	664,168.28

CITY OF BARRÉ, LOUISIANA

ENTERPRISE FUNDS

UTILITY FUND

COMPARATIVE BALANCE SHEET

June 30, 1997 and 1996

	<u>ASSETS</u>	
	1997	1996
Current Assets		
Cash & cash equivalents	\$1,546,886.13	\$1,553,061.09
Accounts receivable (net of allowance for doubtful accounts of \$68,973.08 in 1997 and \$81,959.53 in 1996)	189,323.08	183,393.07
Unbilled receivables	107,333.88	107,275.00
Accrued interest receivable	7,687.33	8,946.88
Prepaid expenses	3,905.00	.10
Inventory	<u>24,828.70</u>	<u>23,601.84</u>
Total Current Assets	1,954,068.24	1,856,295.85
Restricted Assets		
Cash and cash equivalents	1,368,897.07	1,385,618.23
Property, Plant and Equipment, at cost, net of accumulated depreciation of \$1,196,081.90 in 1997 and \$2,975,324.93 for 1996	1,446,889.83	3,461,683.95
Other Assets		
Deferred bond debt, net of amortization of \$8,285.65 in 1997 and \$4,136.57 in 1996	<u>14,647.38</u>	<u>16,722.42</u>
Total Assets	5,605,501.69	6,721,319.65

(Continued)

CITY OF BAKER, LOUISIANA

ENTERPRISE FUND

UTILITY FUND

COMPARATIVE BALANCE SHEET (Continued)

June 30, 1997 and 1996

	1997	1996
<u>LIABILITIES AND FUND EQUITY</u>		
Current Liabilities		
Payable from current assets:		
Accounts payable	\$ 1,735.15	\$ 475.41
Sales tax payable	<u>4,777.89</u>	<u>4,788.03</u>
Total Current Liabilities (payable from current assets)	6,513.04	5,263.44
Payable from restricted assets:		
Revenue bonds payable	288,000.00	198,000.00
Accrued interest payable	32,125.00	32,800.00
Customer's Deposits	<u>132,988.88</u>	<u>183,642.71</u>
Total Current Liabilities (payable from restricted assets)	<u>453,113.88</u>	<u>414,442.71</u>
Total Current Liabilities	509,626.92	427,706.15
Long-term Liabilities		
Payable from restricted assets:		
General obligation bonds payable	1,418,000.00	1,418,000.00
Compensated absences payable	<u>142,260.52</u>	<u>132,284.70</u>
Total Long-term Liabilities	<u>1,560,260.52</u>	<u>1,550,284.70</u>
Total Liabilities	1,891,855.40	2,170,480.15

(Continued)

CITY OF MONROE, LOUISIANA

ENTERPRISE FUNDS

UTILITY FUND

COMPARATIVE BALANCE SHEET (Continued)

June 30, 1997 and 1996

	<u>1997</u>	<u>1996</u>
Fund Equity		
Contributed Capital:		
Municipality	\$ 4,030.56	\$ 4,030.56
Consumer	<u>265,149.81</u>	<u>268,452.11</u>
Total Contributed Capital	269,180.37	272,482.67
Retained Earnings:		
Reserved for customer deposits	112,894.34	160,643.54
Unreserved	<u>4,199,488.78</u>	<u>4,382,721.02</u>
Total Retained Earnings	4,312,383.12	4,543,364.56
Total Fund Equity	4,571,603.49	4,816,847.23
<u>Total Liabilities and Fund</u> <u>Equity</u>	6,446,521.43	6,733,218.45
	*****	*****

CITY OF BAKER, LOUISIANA

ENTERPRISE FUNDS

UTILITY FUND

COMPARATIVE STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN RETAINED EARNINGS

Years Ended June 30, 1997 and 1996

	1997	1996
Operating Revenues		
Charges for services		
Water sales	5,733,888.22	5,723,205.50
Water-sprinkler system	1,150.08	1,208.00
Reconnecting charges	99,540.66	194,318.84
Gas sales	1,374,740.78	1,681,238.22
Sewer service charges	<u>366,242.86</u>	<u>282,826.22</u>
Total Operating Revenues	2,475,562.52	2,482,836.78
Operating Expenses:		
Personnel services	1,181,008.09	1,139,834.83
Employee & related expenses	697,228.11	635,389.84
occupancy	85,901.37	75,477.73
Administrative	41,829.52	88,818.66
Depreciation	<u>238,884.66</u>	<u>277,069.22</u>
Total Operating Expenses	2,284,851.75	2,286,628.48
Operating Income	190,710.77	196,208.30
Non-Operating Revenues (Expenses)		
Interest Income	73,553.78	78,889.61
Interest expense	(87,341.34)	(97,800.37)
Bond related expenses	<u>(2,122.00)</u>	<u>(2,365.82)</u>
Total Non-Operating Revenues (Expenses)	(15,909.56)	(21,276.68)
Income Before Operating Transfers	174,801.21	174,931.62
Operating Transfers		
Transfer to General Fund	<u>(111,000.04)</u>	<u>(182,880.04)</u>

(Continued)

CITY OF SACRAMENTO, CALIFORNIA

ENTERPRISE FUNDS

UTILITY FUND

COMBINED STATEMENT OF REVENUES, EXPENSES
AND RESERVE FOR RETIREMENT (CONTINUED)

Years Ended June 30, 1997 and 1996

	1997	1996
Net Income	\$114,899.89	\$283,818.00
Retained Earnings, beginning	4,292,753.89	4,066,439.01
(Increase) decrease in reserve for customer deposits	(3,351.46)	10,966.00
Adjustment to prior period	<u>.00</u>	<u>1,634.78</u>
Retained Earnings, ending	4,395,463.78	4,289,721.09

CITY OF DAKER, LOUISIANA

ENTERPRISE FUNDS

WELFARE FUND

COMPARATIVE STATEMENT OF CASH FLOWS

Years ended June 30, 1997 and 1996

	<u>1997</u>	<u>1996</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash received from customers	\$2,452,962.93	\$2,442,803.75
Cash payments to suppliers for goods and services	(1,284,202.76)	(1,462,569.89)
Cash payments to employees for services	<u>1628,819.34</u>	<u>(552,306.32)</u>
Net cash provided by operating activities	539,940.83	427,927.54
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:		
Operating transfers out	<u>(182,000.04)</u>	<u>(182,000.04)</u>
Net cash (used for) non-capital financing activities	(182,000.04)	(182,000.04)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Acquisition of capital assets	(222,129.72)	(228,170.86)
Principal payment on bond maturities	(188,000.00)	(180,800.88)
Interest paid on bonds	(89,718.34)	(99,280.37)
Interest received on bond proceeds	28,467.44	31,895.86
Capital contributed by property owners	<u>8,895.50</u>	<u>8,882.92</u>
Net cash (used for) capital and related financing activities	(470,585.12)	(676,473.33)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Interest on investments	<u>48,363.92</u>	<u>48,363.92</u>
Net cash provided by investing activities	<u>48,363.92</u>	<u>48,363.92</u>

(Continued)

CITY OF MONROE, LOUISIANA

EXTRAFUND FUND

UTILITY FUND

COMPARATIVE STATEMENT OF Cash Flows - (Continued)

Years Ended June 30, 1987 and 1986

	1987	1986
Net decrease in cash and cash equivalents	\$ (78,672.12)	\$(150,366.14)
Cash and cash equivalents at beginning of year	<u>2,919,659.39</u>	<u>1,089,293.46</u>
Cash and cash equivalents at end of year	2,840,987.27	2,938,927.32
Reconciliation of operating income to net cash provided by operating activities:		
Operating income	314,834.77	484,712.22
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation	248,844.66	277,840.21
Change in assets and liabilities:		
(increase) in accounts receivable	(29,930.83)	(42,254.34)
(increase) decrease in unbilled receivables	(58.98)	3,342.22
(decrease) in inventory	(3,287.84)	(2,214.89)
(increase) in prepaid expenses	(3,888.00)	.00
(increase) (decrease) in accounts payable	3,259.74	(29,800.86)
(decrease) in sales tax payable	(6.64)	134.95
increase in compensated absences payable	9,365.87	22,853.42
increase (decrease) in customer deposits payable	<u>3,351.48</u>	<u>(10,059.02)</u>
Total Adjustments	<u>218,622.28</u>	<u>218,875.66</u>
Net cash provided by operating activities	533,456.05	603,587.88

CITY OF LAKE, LOUISIANA

BUDGETARY FUNDS

UTILITY FUND

COMPARATIVE SCHEDULE OF OPERATING EXPENSES

Years Ended June 30, 1987 and 1986

	1987	1986
<u>Personal Services:</u>		
Equipment rental	\$ 6,826.84	\$ 3,350.29
Vehicle expense	17,852.70	40,524.80
Cathodic protection	9,931.74	18,719.43
Supplies	24,248.88	3,441.50
Purchases - gas	448,844.98	224,202.74
Engineering fees	4,009.40	18,002.50
Chlorination - water	11,384.07	13,331.62
Maintenance - gas	91,884.37	24,741.26
Maintenance - water	58,709.80	35,261.25
Maintenance - sewer	14,287.35	14,888.98
Maintenance & repairs	4,259.35	33,218.98
Purchase & repair of meters	10,871.72	18,083.58
Electricity	202,425.51	188,222.13
Total Personal Services	1,184,044.09	1,224,694.05
<u>Employee & Related Expenses:</u>		
Salaries	644,642.68	612,898.80
Insurance	34,543.15	83,200.87
Uniforms	3,862.44	3,244.88
Retirement	32,018.17	43,741.14
Travel & education	1,751.17	1,740.21
Employee drug testing	471.50	432.93
Total Employee & Related Expenses	637,278.11	635,256.64
<u>Occupancy:</u>		
Utilities	7,387.15	13,432.89
Telephone	4,138.91	4,525.48
Insurance	23,995.32	23,519.46
Rent	18,028.00	22,800.80
Total Occupancy	43,549.48	64,288.63

(Continued)

CITY OF BARRIS, LOUISIANA

ENTERPRISE FUNDS

UTILITY FUND

COMPARATIVE SCHEDULE OF OPERATING EXPENSES (Continued)

Years Ended June 30, 1997 and 1996

	1997	1996
<u>Administrative:</u>		
Professional fees	\$ 7,905.00	\$ 8,880.07
Office supplies	2,558.37	26,647.15
Association dues	125.00	25.50
Public relations	441.00	479.23
Computer expenses	13,208.50	6,804.87
Postage	<u>15,822.32</u>	<u>15,793.38</u>
Total Administrative	41,829.52	59,519.62
<u>Depreciation:</u>		
Depreciation - gas	45,445.89	59,333.81
Depreciation - water	87,823.89	66,748.80
Depreciation - sewer	23,132.54	21,471.38
Depreciation - other equipment	<u>28,642.36</u>	<u>35,687.83</u>
Total Depreciation	<u>285,044.68</u>	<u>383,241.82</u>
Total Operating Expenses	2,161,465.75	2,386,326.48

CITY OF SLIDER, LOUISIANA
ENTERPRISE FUNDS
CENTREY FUND
COMPARATIVE BALANCE SHEET
 June 30, 1997 and 1996

	<u>1997</u>	<u>1996</u>
<u>ASSETS</u>		
Current Assets		
Cash & cash equivalents	\$ 80,846.93	\$ 47,929.47
Accounts receivable - net of allowance for doubtful accounts of \$1,817.22 for 1997 and \$6,496.59 for 1996	11,797.40	28,847.79
Prepaid expenses	252.00	.00
Inventory	<u>182,323.29</u>	<u>188,609.82</u>
Total Current Assets	475,143.62	465,387.08
Restricted Assets		
Cash and cash equivalents	24,173.84	17,469.86
Fixed Assets		
Property, plant and equipment, at cost, net of accumulated depreciation of \$83,332.56 for 1997 and \$73,349.47 for 1996	<u>182,844.40</u>	<u>172,829.19</u>
Total Assets	<u>681,979.67</u>	<u>655,686.13</u>

(Continued)

CITY OF BAKER, LOUISIANA

ENTERPRISE FUNDSCONCRETE FUND

COMPARATIVE BALANCE SHEET (Continued)

June 30, 1977 and 1978

LIABILITIES AND FUND EQUITY

	1977	1978
Current Liabilities		
Accounts payable	\$ 578.08	\$ 375.83
Prior merchandise payable	125,428.01	127,075.81
Deferred revenue	<u>2,287.08</u>	<u>2,624.01</u>
Total Current Liabilities	128,293.17	130,075.65
Long-Term Liabilities		
Compensated absence payable	10,687.08	19,694.44
Prior merchandise payable	<u>521,722.08</u>	<u>508,303.24</u>
Total Long-Term Liabilities	532,409.16	528,097.68
Total Liabilities	660,702.33	658,173.33
Fund Equity		
Retained earnings, unreserved	<u>222,188.28</u>	<u>228,228.61</u>
Total Liabilities and Fund Equity	882,890.61	886,401.94

CITY OF BAYOU LA PRAIRIE

FINANCIAL STATEMENTS

COMBINED FINANCIAL STATEMENTS

COMPARATIVE STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN RETAINED EARNINGS

Years Ended June 30, 1997 and 1996

	1997	1996
Operating Revenues		
Sales of lots, markers, etc. (net of cost of goods sold of \$33,854.79 for 1997 and \$33,561.28 for 1996)	\$ 89,744.91	\$124,522.31
Other operating revenues	<u>258.18</u>	<u>512.84</u>
Total Operating Revenues	90,003.09	125,035.15
Operating Expenses		
Personal services	6,395.24	6,173.83
Employee & related expenses	70,150.10	66,733.30
Occupancy	6,884.84	7,644.08
Administrative	4,327.58	3,359.50
Depreciation	<u>11,365.88</u>	<u>10,624.49</u>
Total Operating Expenses	<u>99,123.64</u>	<u>94,535.20</u>
Operating Income (Loss)	(9,120.55)	30,500.00
Non-Operating Revenues (Expenses)		
Interest income	3,211.62	2,820.48
Gain on sale of equipment	.80	7,440.39
Lease income	<u>3,922.80</u>	<u>1,821.02</u>
Total Non-Operating Revenues (Expenses)	<u>7,135.22</u>	<u>12,081.89</u>
Income (Loss) before operating transfers	(1,985.33)	42,581.89
Operating Transfers		
Transfer from Capital Improvements Fund	<u>.00</u>	<u>31,623.34</u>
Net Income (Loss)	(1,985.33)	74,205.23
Retained earnings, beginning	221,208.61	151,347.78
Adjustment to prior period	<u>(8,812.37)</u>	<u>14,234.33</u>
Retained earnings, ending	209,358.78	220,288.61

CITY OF BARRER, LOUISIANA

EXTRAFUNDIAL FUNDS

FUNDING CASL

COMPARATIVE STATEMENT OF CASH FLOWS

Years Ended June 30, 1997 and 1996

	1997	1996
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash received from customers	\$241,427.44	\$285,508.29
Cash payments to suppliers for goods and services	(81,885.96)	(64,352.89)
Cash payments to employees for services	(67,126.66)	(58,393.24)
Net cash provided by operating activities	10,774.82	62,762.10
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:		
Operating transfers in	.00	31,628.34
Net cash provided by non-capital financing activities	.00	31,628.34
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Acquisition of capital assets	.00	(85,480.81)
Net cash (used for) capital and related financing activities	.00	(85,480.81)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Interest on investments	3,211.82	3,829.48
Lease income	3,322.00	3,411.88
Net cash provided by investing activities	7,133.82	6,240.48
Net increase in cash and cash equivalents	18,708.64	14,149.12
Cash and cash equivalents at beginning of year	88,328.33	52,958.11
Cash and cash equivalents at end of year	107,036.97	67,107.23

(Continued)

CITY OF BAKER, LOUISIANA

GENERAL FUND

COMBINED FUND

COMPARATIVE STATEMENT OF CASH FLOWS - (Continued)

Years ended June 30, 1997 and 1996

	1997	1996
Reconciliation of operating income (loss) to net cash provided by operating activities:		
Operating income (loss)	\$ 19,341.26	\$ 28,282.09
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:		
Depreciation	11,982.95	10,634.46
Changes in assets and liabilities:		
decrease in accounts receivable	28,120.33	44,778.91
decrease in inventory	8,278.82	7,635.10
(increase) in prepaid expenses	(252.09)	.00
increase in accounts payable	288.62	378.82
(decrease) in prior merchandise payable	(27,053.27)	(13,167.09)
increase in other payables	1,003.44	1,301.43
increase (decrease) in deferred revenue	(347.01)	2,684.61
Total Adjustments	<u>21,815.08</u>	<u>54,303.86</u>
Net cash provided by operating activities	17,526.82	82,585.95

CITY OF BARRÉ, LOUISIANA

BUDGETARY FUNDSGENERAL FUNDCOMPARATIVE SCHEDULE OF OPERATING EXPENSES

Years Ended June 30, 1997 and 1996

	1997	1996
Personal Services:		
Repairs	\$ 3,015.10	\$ 4,382.40
Vehicle expense	3,088.27	2,755.10
Equipment rental	88.37	106.61
Official journal	411.60	499.88
Bad debts	.00	341.48
	<hr/>	<hr/>
Total Personal Services	6,503.34	8,171.87
Employee & Related Expenses:		
Salaries	58,496.33	52,234.22
Insurance	11,312.45	10,036.00
Uniforms	816.83	489.47
Retirement	3,248.98	3,233.61
	<hr/>	<hr/>
Total Employee & Related Expenses	70,186.10	68,753.10
Occupancy:		
Utilities	4,801.73	4,848.26
Telephone	1,003.42	1,032.64
Insurance	758.29	1,884.32
	<hr/>	<hr/>
Total Occupancy	6,563.44	7,864.89
Administrative:		
Professional fees	2,070.62	1,836.58
Office supplies	1,714.88	275.02
Association dues	718.80	738.00
Computer expense	35.98	.00
	<hr/>	<hr/>
Total Administrative	4,529.28	3,389.50
Depreciation:	<hr/>	<hr/>
	11,982.33	11,631.43
Total Operating Expenses	<hr/>	<hr/>
	\$9,340.38	\$6,493.76

CITY OF NASSAU, LOUISIANA

ENTERPRISE FUNDS

CITY-PARISH SEWER FUND

COMPARATIVE BALANCE SHEET

Years Ended June 30, 1997 and 1996

ASSETS

	<u>1997</u>	<u>1996</u>
Current Assets		
Cash & cash equivalents	\$41,551.05	\$40,404.73
Prepaid postage	1,444.04	692.41
Due from other governmental agencies	<u>8,508.20</u>	<u>3,873.10</u>
Total Current Assets	47,604.24	45,131.73
Equipment, at cost, net of accumulated depreciation of \$8,075.49 for 1997 & \$8,075.49 for 1996	<u>.00</u>	<u>.00</u>
<u>Total Assets</u>	<u>47,604.24</u>	<u>45,131.73</u>

LIABILITIES AND FUND EQUITY

Long-Term Liabilities		
Compensated absences payable	<u>586.83</u>	<u>1,218.52</u>
Total Liabilities	586.83	1,218.52
Fund Equity		
Retained Earnings, Unreserved	<u>47,017.41</u>	<u>43,913.21</u>
<u>Total Liabilities and Fund Equity</u>	<u>47,604.24</u>	<u>45,131.73</u>

CITY OF HARRIS, LOUISIANA

GENERAL FUND

CITY-PARISH WATER FUND

COMPARATIVE STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN RETAINED EARNINGS

Years Ended June 30, 1997 and 1996

	1997	1996
Operating Revenues		
City-parish sewer user fee	883,895.85	861,837.39
Operating Expenses		
Personal services	12,173.74	14,821.58
Employee & related expenses	17,828.30	16,563.87
Administrative	700.80	723.58
Depreciation	.30	283.75
Total Operating Expenses	<u>30,682.64</u>	<u>31,982.73</u>
Income before operating transfers	23,186.21	17,434.88
Operating Transfers		
Transfer to Capital Improvement Fund	<u>(28,000.00)</u>	.00
Net Income	1,186.21	17,434.88
Retained Earnings, beginning	<u>43,813.21</u>	<u>26,479.26</u>
Retained Earnings, ending	47,019.42	43,914.14

CITY OF BAKER, LOUISIANA

ENTERPRISE FUNDS

CITY-POLISH SEWER FUND

COMPARATIVE STATEMENT OF CASH FLOWS

Years Ended June 30, 1997 and 1996

	1997	1996
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash received from customers	\$ 83,910.40	\$ 56,878.33
Cash payment to suppliers for goods and services	(14,272.65)	(14,903.18)
Cash payments to employees for services	(17,622.31)	(18,116.11)
Net cash provided by operating activities	20,945.43	23,869.11
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:		
Operating transfers out	(20,860.88)	.00
Net cash (used for) non-capital financing activities	(20,860.88)	.00
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:	.10	.00
CASH FLOWS FROM INVESTING ACTIVITIES:		
Interest on investments	.00	.33
Net cash provided by investing activities	.00	.33
Net increase in cash and cash equivalents	945.43	23,598.31
Cash and cash equivalents at beginning of year	40,470.22	17,007.91
Cash and cash equivalents at end of year	41,415.65	40,606.22

(Continued)

CITY OF MONROE, LOUISIANA

ENTERPRISE FUNDS

WATER-SEWER FUND

COMPARATIVE STATEMENT OF CASH FLOWS - (Continued)

Years Ended June 30, 1987 and 1986

	1987	1986
Reconciliation of operating income to net cash provided by operating activities:		
Operating income	\$23,106.21	\$17,434.66
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation	.88	213.76
Change in assets and liabilities:		
(increase) decrease in prepaid items	1843.63	412.85
(increase) decrease in accounts receivable	(688.46)	3,381.80
increase (decrease) in compensated absences payable	<u>(621.70)</u>	<u>248.84</u>
Total Adjustments	<u>(2,126.78)</u>	<u>4,163.45</u>
Net cash provided by operating activities	<u>20,979.43</u>	<u>21,598.11</u>

CITY OF BAKER, LOUISIANA

ENTERPRISE FUND

CITY-PARISH COMBINED FUND

COMPARATIVE SCHEDULE OF OPERATING EXPENSES

Years Ended June 30, 1997 and 1996

	1997	1996
<u>Personal Services:</u>		
Supplies	\$ 1,332.79	\$ 1,616.15
Postage	10,840.52	10,422.09
Computer expense	<u>260.22</u>	<u>1,152.50</u>
Total Personal Services	12,433.53	13,190.74
<u>Employee & Related Expenses:</u>		
Salaries	15,953.22	18,553.99
Insurance	285.63	727.19
Uniforms	258.04	.00
Retirement	<u>1,227.23</u>	<u>1,275.80</u>
Total Employee & Related Expenses	17,724.12	20,557.08
<u>Administrative:</u>		
Audit	702.00	723.56
<u>Depreciation:</u>	<u>.00</u>	<u>202.75</u>
Total Operating Expenses	30,859.65	34,673.17

GENERAL FIXED ASSETS ACCOUNT GROUP

To account for fixed assets not used in proprietary fund operations.

CITY OF SLACK, LOUISIANA

COMPARATIVE STATEMENT OF GENERAL FIXED ASSETS

June 30, 1987 and 1986

	1987	1986
General Fixed Assets		
Land	\$ 588,722.10	\$ 588,722.10
Buildings	1,582,185.08	1,475,065.48
Improvements other than buildings	2,482,923.33	2,468,058.85
Equipment	1,087,127.18	1,141,913.43
Vehicles	<u>1,224,143.52</u>	<u>1,242,491.88</u>
 Total General Fixed Assets	 6,935,074.09	 6,964,369.20
<hr/>		
Investment in General Fixed Assets		
General obligation bond	943,304.70	943,304.76
General revenue	1,481,203.56	1,449,302.38
Sales tax revenue bonds	542,448.00	542,448.00
Property tax revenue bonds	385,737.80	355,737.00
Federal reserve sharing fund	1,431,350.80	1,431,350.00
Special assessment revenue	332,408.00	332,408.00
General obligation note	312,468.61	312,468.61
Anti-recession fund	36,417.00	36,417.00
Local Government Assistance Fund	150,280.79	150,280.79
City Court operations	10,490.88	10,489.47
Capital Improvement Priority Fund	695,088.94	695,088.94
Motor vehicle tax refund	200,800.00	200,000.00
1/2 cent Street Maintenance Fund	48,264.88	48,264.80
Donations	288,338.53	19,216.52
Capital Improvement - Plan B Fund	28,334.81	28,284.87
D.A.R.E. Fund	.00	243.00
Grant revenues	10,348.43	10,348.49
Surplus property	2,168.00	20,400.00
911 Communications	<u>228,148.80</u>	<u>258,166.80</u>
 Total Investment in General Fixed Assets	 6,935,074.09	 6,964,369.20
<hr/>		

CITY OF BAKER, LOUISIANA

STATEMENT OF CHANGES IN GENERAL FIXED ASSETS

Year Ended June 30, 1997

	Land	Buildings
General fixed assets, beginning of year	\$ 948,722.10	\$1,475,855.63
Additions		
General revenue	.00	.00
City court operations	.00	.00
Donations	.00	27,100.00
Total Additions	.00	27,100.00
Deductions		
General revenue	.00	.00
Donations	.00	.00
B.A.S.E. fund	.00	.00
City court operations	.00	.00
Total Deductions	.00	.00
General fixed assets, end of year	\$948,722.10	1,502,955.63

Improvements Other than Buildings	Equipment	Vehicles	Total
52,454,064.00	51,141,013.43	51,342,401.88	55,954,169.30
26,856.87	79,477.28	102,474.08	210,808.23
.00	10,430.00	.00	10,430.00
<u>10,880.32</u>	<u>.00</u>	<u>.00</u>	<u>17,188.00</u>
16,856.45	80,967.28	183,674.44	257,528.29
.00	124,296.83	141,860.80	266,158.03
.00	.00	18,000.00	18,000.00
.00	.00	249.80	249.80
<u>.00</u>	<u>18,486.47</u>	<u>.00</u>	<u>18,486.47</u>
<u>.00</u>	<u>136,761.88</u>	<u>152,132.88</u>	<u>285,890.56</u>
2,492,923.33	1,697,119.70	1,394,143.52	4,585,974.09

GENERAL LONG-TERM DEBT ACCOUNT GROUP

To account for unsecured principal amounts on general long-term debt expected to be financed from governmental type funds (except special assessment funds).

CITY OF BAKER, LOUISIANA
COMPARATIVE STATEMENT OF GENERAL LONG-TERM DEBT
near End of June 30, 1997 and 1996

	Totals	
	1997	1996
Amounts Available and to be Provided for the Retirement of General Long-Term Debt:		
Amounts to be provided from general Fund Revenues -		
Claims & judgments	\$ 30,000.00	\$30,000.00
Compensated absences	<u>663,342.00</u>	<u>647,342.95</u>
Total Available and to be Provided	713,342.00	677,342.95
	*****	*****
General Long-Term Debt Obligations		
Claims & judgments	30,000.00	30,000.00
Compensated absences	<u>663,342.00</u>	<u>647,342.95</u>
Total General Long-Term Debt Obligations	713,342.00	677,342.95
	*****	*****

CITY OF BAYNE, LOUISIANA

STATEMENT OF CHANGES IN GENERAL LONG-TERM DEBT

Year ended June 30, 1977

	<u>Transactions</u>			<u>Balance</u> 6/30/77
	<u>Balance</u> 7/31/76	<u>New</u> <u>Issues</u>	<u>Payments</u>	
Claims & judgments	\$ 81,000.00	.00	.00	80,880.00
Compensated absences	647,142.00	118,684.13	.00	865,326.08
Totals	697,342.00	118,684.13	.00	719,397.08

²This amount represents the net effect of long-term vacation and sick leave earned less leave taken.

CITY OF BARRÉ, LOUISIANA

SCHEDULE OF COMPENSATION PAID
TO GOVERNING MEMBERS

Year Ended June 30, 1997

<u>Name</u>	<u>Salary</u>	<u>Retireme nt</u>	<u>Travel Insurance & Exp. etc</u>	<u>Total</u>
Mayor Simpson	\$48,708.00	\$1,664.60	26,448.66	\$76,821.26
Councilman Pitts	8,400.00	325.00	1,818.11	10,543.11
Councilman Durigon	8,400.00	325.00	2,439.48	11,164.48
Councilman Davis	8,400.00	325.00	3,188.32	12,113.32
Councilman Verde	8,400.00	325.00	3,357.23	12,082.23
Councilman Walden	8,400.00	.00	2,222.44	10,622.44
Chief of Police - Gautreaux	35,583.00	3,176.28	11,147.73	49,906.01
Judge Engleman	28,292.00	1,559.31	6,728.34	36,579.65
Total	139,182.00	10,004.99	36,918.71	186,105.70

Note: Leave for Mayor Simpson of \$3,540.38 and Police Chief Gautreaux of \$3,073.46 are not included in the expense above.

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL STRUCTURE BASED ON
AN AUDIT OF GENERAL PURPOSE FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

September 12, 1997

The Honorable Bobby Simpson, Mayor,
and the Members of the City Council
CITY OF BAKER, Louisiana

We have audited the general purpose financial statements of the City of Baker, Louisiana, as of and for the year ended June 30, 1997, and have issued our report thereon dated September 12, 1997.

We conducted our audit in accordance with generally accepted auditing standards 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 general purpose financial statements are free of material misstatement.

The management of the City of Baker, Louisiana is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

The Honorable Bobby Simpson, Mayor,
and the Members of the City Council
September 12, 1987
page 2

In planning and performing our audit of the general purpose financial statements of the City of Baker, Louisiana, for the year ended June 30, 1987, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors and irregularities in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

However, we noted certain matters involving the internal control structure and its operation that we have reported to the management of the City of Baker, Louisiana, in a separate letter dated September 11, 1987.

This report is intended for the information of the Baker City Council, management, and the Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.

John D. Butler
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A Professional Accounting Corporation

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
BASED ON AN AUDIT OF ORIGINAL EVIDENCE
OF BASIC FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS

September 12, 1997

The Honorable Bobby Simpson, Mayor,
and the members of the City Council
City of Baker, Louisiana

We have audited the general purpose financial statements of the City of Baker, Louisiana, as of and for the year ended June 30, 1997, and have issued our report thereon dated September 12, 1997.

We conducted our audit in accordance with generally accepted auditing standards, 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 general purpose financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the City of Baker, Louisiana, is the responsibility of the City of Baker, Louisiana's management. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, we performed tests of the City of Baker, Louisiana's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the general purpose financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

This report is intended for the information of the Baker City Council, management, and the Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.


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MANAGEMENT LETTER

September 12, 1997

Honorable Bobby Simpson, Mayor
City of Baker, Louisiana
P. O. Box 787
Baker, Louisiana 70704-0787

During the course of our audit, we noted several areas of concern that we would like to bring to your attention.

MANAGEMENT POINTS

(1) DAILY DEPOSITS (Utility Funds)

CRITERIA: An important internal control procedure is that each day's receipts be deposited in the bank daily and intact.

CONDITION: During the past year, as many as three day's collections were deposited at the same time.

CAUSE: This appears to be due to an unclear understanding of the employee procedures outlined in the Accounting Policies and Procedures Manual, policy CK 100.1.

EFFECT: Daily funds are being overlooked, for example, the 11/14/96 funds were received by the bank three days after the 11/13/96 collections were deposited.

RECOMMENDATION: Adherence to policy CK 100.1 should be stressed to utility personnel.

BENEFIT: The primary benefit of this recommendation is enhanced control over the City's assets.

RESP: The City has already instructed utility employees that deposits will be made daily and intact.

(2) RECORD RETENTION (Utility Fund)

CRITERIA: Daily cash reports show collections separated into amounts paid by check and amounts paid in cash. This reporting capability is important in ensuring that customer activity reconciles to cash deposits.

CONDITION: These computer reports are being destroyed after six months.

CAUSE: The need to maintain these records was not indicated to the employees.

EFFECT: This valuable record is not available for reconciliation purposes.

RECOMMENDATION: Records should be kept until the legal time for destruction or until the completion of the audit if not otherwise stipulated.

BENEFIT: The daily deposit of cash and check amounts can be watched against the cash and check amounts on the computer print out by supervisory employees and the annual auditors.

REPLY: The City has instructed employees to keep records for the legal time before destroying them.

(3) CUSTOMER DEPOSITS (Utility Fund)

CRITERIA: Separation of certain duties is essential for good internal control.

CONDITION: Customer deposit refunds are mailed from the Utility Department by employees who also determine refunds to be made and posts to customer accounts.

CAUSE: There is no procedure addressing this condition.

EFFECT: Effective internal control procedures are not being met.

RECOMMENDATION: The Utility Department should still determine what customer refunds should be made, and finance should still process the checks. But finance should handle the mailing of the checks. A policy and procedure should be created to address this.

BENEFIT: This recommended procedure should establish good internal control.

REPLY: The City has instructed finance to handle the mailing of refund checks.

Sincerely,



John D. Butler & Company
A Professional Accounting Corporation