

City of Baker

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CITY OF BAKER, LOUISIANA
GENERAL PURPOSE FINANCIAL REPORT
YEAR ENDED JUNE 30, 1998

Under provisions of state law, this report is a public document. A copy of this report has been submitted to the auditor, as required, and is available for inspection at the office of the Auditor. This report is available for public inspection at the House of Representatives of the Legislative Auditor. This report is available, at the office of the clerk of court.

Date: MAY 13 1999

CITY OF BAKER, LOUISIANA
GENERAL PURPOSE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 1999
WITH SUPPLEMENTAL INFORMATION SCHEDULES
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CITY OF BAKER, LOUISIANA

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GENERAL PURPOSE FINANCIAL STATEMENTS

JOHN D. BUTLER & COMPANY
A PROFESSIONAL ACCOUNTING CORPORATION
P. O. BOX 28
BAKER, LOUISIANA 70704-0028
504 775-4997

INDEPENDENT AUDITORS REPORT

October 27, 1998

The Honorable Bobby Simpson, Mayor,
and the Members of the City Council
City of Baker, Louisiana
P. O. Box 707
Baker, Louisiana 70704-0707

We have audited the accompanying general purpose financial statements of the City of Baker, Louisiana as of June 30, 1998, 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's 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.

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, 1998, 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 October 27, 1998, on our consideration of the City of Baker, Louisiana's internal control structure as it relates to the general fund and a report dated October 27, 1998, on its compliance with laws and regulations.



John D. Butler & Company
A Professional Accounting Corporation

CITY OF BAKER, LOUISIANA

COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS

June 30, 1988

	Governmental Fund Types		
	General	Special Revenue	Debt Service
ASSETS			
Cash & cash equivalents	\$2,241,709.90	\$2,738,240.47	\$27,427.09
Receivables:			
Taxes & fees (net)	671,673.61	.00	.00
Accounts (net)	.00	68,205.26	.00
Accrued interest	16,884.24	1,638.87	.00
Due from other funds	.00	1,871.00	.00
Due from other government agencies	.00	117,741.63	.00
Inventory	63,863.64	.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	25,419.28	.00	.00
TOTAL ASSETS	3,009,632.63	2,916,794.33	27,427.09
LIABILITIES AND FUND EQUITY			
Liabilities:			
Accounts payable	58,082.89	26,500.00	.00
Due to other funds	1,871.00	.00	.00
Due to other government agencies	5,230.50	.00	.00
Other payables	8,240.65	100.00	.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)	
			1998	1997
\$1,841,081.58	\$.00	\$.00	\$0,848,649.02	\$5,007,117.00
.00	.00	.00	871,675.61	605,593.85
308,545.18	.00	.00	387,750.44	308,394.48
48,883.53	.00	.00	87,415.74	13,934.73
.00	.00	.00	1,671.00	3,331.00
4,058.55	.00	.00	122,300.18	78,833.38
386,377.52	.00	.00	458,231.16	462,633.58
1,430,178.47	.00	.00	1,430,178.47	1,374,168.81
3,732,836.62	8,957,823.62	.00	10,888,650.54	18,742,529.50
.00	.00	822,480.19	822,480.19	713,397.06
14,882.32	.00	.00	48,211.83	48,925.81
<u>7,777,369.05</u>	<u>8,957,823.62</u>	<u>822,480.19</u>	<u>21,511,513.98</u>	<u>29,007,854.74</u>
9,553.54	.00	.00	60,733.43	63,255.12
.00	.00	.00	1,071.99	3,331.00
.00	.00	.00	5,530.50	10,883.50
.00	.00	.00	8,440.88	16,747.99
121,827.27	.00	.00	121,827.27	112,994.04

CITY OF BAKER, LOUISIANA

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

June 30, 1998

	Governmental Fund Types		
	General	Special Revenue	Debt Service
General obligation bonds	\$.00	\$.00	\$.00
Accrued interest	.00	.00	.00
Claims & judgements payable	.00	.00	.00
Compensated absences payable	.00	.00	.00
Merchandise payable	.00	.00	.00
Deferred revenue	33,319.43	.00	.00
Total Liabilities	105,743.02	20,000.00	.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	27,427.00
Reserved for inventory	53,853.64	.00	.00
Reserved for compensated absences	.00	.00	.00
Unreserved-undesignated	2,850,035.22	2,830,164.33	.00
Total Fund Equity	2,903,888.86	2,830,164.33	27,427.00
TOTAL LIABILITIES AND FUND EQUITY	3,009,632.68	2,916,704.33	27,427.00

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)	
			1999	1997
Enterprises				
\$1,410,000.00	\$.00	\$.00	\$1,410,000.00	\$1,410,000.00
18,129.99	.00	.00	18,129.99	28,125.99
.00	.00	50,000.00	50,000.00	50,000.00
175,151.00	.00	772,483.19	947,631.19	968,236.20
619,495.05	.00	.00	619,495.05	627,140.85
2,287.00	.00	.00	26,695.43	24,169.72
<u>3,396,440.85</u>	.00	822,483.19	3,311,264.85	3,486,652.57
270,501.37	.00	.00	270,501.37	265,149.37
.00	6,957,823.82	.00	6,957,823.82	6,935,074.69
121,827.37	.00	.00	121,827.37	112,994.94
5,029,586.50	.00	.00	5,029,586.50	4,651,571.90
.00	.00	.00	27,427.89	18,543.18
.00	.00	.00	53,853.84	53,499.93
.00	.00	.00	.00	141,303.92
<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>5,749,229.55</u>	<u>4,343,194.24</u>
<u>5,420,915.20</u>	<u>6,957,823.82</u>	<u>.00</u>	<u>98,200,249.18</u>	<u>96,521,031.62</u>
<u>7,777,266.93</u>	<u>6,957,823.82</u>	<u>822,483.19</u>	<u>21,511,513.96</u>	<u>20,667,694.24</u>

CITY OF BAKER, LOUISIANA

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

Year Ended June 30, 1993

	General	Special Revenues
Revenues		
Taxes and special assessments	\$3,921,740.07	\$.00
Licenses and permits	357,245.75	.00
Intergovernmental	58,366.24	660,308.89
Charges for services	460,281.65	.00
Fees	292,642.50	.00
Interest	72,233.29	14,280.32
Donations	.00	9,560.35
Citizens participation	.00	75,417.29
Other revenues	<u>81,582.26</u>	<u>60,534.26</u>
Total Revenues	5,234,063.56	790,630.11
Expenditures		
General government	1,389,191.73	472,366.76
Public safety:		
Police	1,279,483.50	.00
Fire	585,157.65	.00
Public works	1,402,873.10	.00
Capital outlay	<u>.00</u>	<u>248,834.53</u>
Total Expenditures	4,353,706.66	721,399.29
Excess of revenues over expenditures	880,357.50	79,230.82
Other Financing Sources (Uses)		
Operating transfers in	192,000.04	648,564.88
Operating transfers out	<u>(548,583.28)</u>	<u>(25,824.16)</u>
Total Other Financing Sources (Uses)	(356,583.24)	622,740.72

(Continued)

		Totals	
		(Memorandum Only)	
Debt Service		1993	1997
\$	5,018.21	\$3,026,758.28	\$4,264,666.23
	.00	357,248.75	311,506.51
	.00	718,878.13	542,730.89
	.00	480,281.45	449,216.65
	.00	282,842.50	235,896.01
	4,205.70	90,758.31	64,946.63
	.00	9,880.35	37,857.14
	.00	75,417.29	29,919.45
	.00	122,181.52	78,217.22
	<u>9,203.91</u>	<u>5,042,997.58</u>	<u>5,904,566.33</u>
	.00	1,858,560.49	1,515,113.19
	.00	1,279,483.50	1,177,113.00
	.00	685,157.66	590,231.38
	.00	1,102,873.10	1,073,579.04
	.00	248,834.63	233,794.25
	<u>.00</u>	<u>5,075,059.27</u>	<u>4,599,830.85</u>
	9,283.91	987,866.31	1,014,757.47
	.00	730,504.82	761,562.99
	.00	(574,517.44)	(489,562.95)
	<u>.00</u>	<u>156,025.69</u>	<u>302,000.04</u>

CITY OF BAKER, LOUISIANA

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

Year Ended June 30, 1998

	General	Special Revenue
Excess of revenues and other financing sources over expenditures and other financing uses	\$ 513,784.34	\$ 800,095.74
Fund Balance, beginning	2,248,860.00	2,289,107.59
Adjustment to prior periods	<u>341,303.02</u>	<u>.00</u>
Fund Balance, ending	<u>2,903,885.06</u>	<u>2,892,194.33</u>

The accompanying notes are an integral part of this statement.

Debt Service	Totals	
	(Memorandum Only)	
	<u>1999</u>	<u>1997</u>
\$ 3,283.01	\$1,124,064.00	\$1,216,767.61
18,143.18	4,558,141.37	3,330,383.86
<u>00</u>	<u>141,308.02</u>	<u>00</u>
<u>21,427.09</u>	<u>5,821,510.28</u>	<u>4,556,541.37</u>

CITY OF BAKER, LOUISIANA

**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
GENERAL AND SPECIAL REVENUE FUNDS**

Year Ended June 30, 1998

	General Fund		Variance Favorable (Unfavorable)
	Budget	Actual	
Revenues			
Taxes	\$3,788,425.00	\$3,821,740.07	\$ 152,215.07
Licenses & permits	310,000.00	357,248.75	47,248.75
Intergovernmental	54,520.00	58,388.24	3,868.24
Charges for services	481,280.00	490,281.45	(21,004.55)
Fines	220,000.00	292,842.90	82,842.90
Interest	42,000.00	72,233.29	30,233.29
Other revenues	86,800.00	81,567.26	(5,232.74)
Donations	.00	.00	.00
Total Revenues	4,964,224.00	5,234,083.56	269,859.56
Expenditures			
General government	1,562,053.00	1,385,191.73	175,861.27
Public safety:			
Police	1,328,252.00	1,279,483.50	48,768.50
Fire	681,752.00	585,157.65	96,594.35
Public works	1,115,287.00	1,102,873.10	12,413.90
Capital outlay	.00	.00	.00
Total Expenditures	4,687,344.00	4,353,708.98	333,635.02
Excess (deficiency) of revenues over expenditures	276,880.00	880,374.58	603,494.58
Other Financing Sources (Uses)			
Operating transfers in	182,000.00	182,000.04	.04
Operating transfers out	(586,000.00)	(548,583.28)	2,215.72
Total Other Financing Sources (Uses)	(384,000.00)	(366,583.24)	2,215.76

(Continued)

Special Revenue Funds

<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
\$.00	\$.00	\$.00
.00	.00	.00
516,000.00	690,308.89	144,308.89
.00	.00	.00
.00	.00	.00
.00	14,288.32	14,288.32
88,700.00	115,051.55	27,151.55
<u>8,300.00</u>	<u>9,080.35</u>	<u>780.35</u>
613,000.00	799,620.11	186,540.11
1,577,141.00	472,368.76	904,772.24
.00	.00	.00
.00	.00	.00
.00	.00	.00
<u>605,232.00</u>	<u>248,934.00</u>	<u>356,297.47</u>
<u>2,312,383.00</u>	<u>721,303.29</u>	<u>1,591,079.71</u>
(1,699,275.00)	78,326.82	1,777,606.82
551,228.00	548,594.09	(2,633.92)
<u>(26,560.00)</u>	<u>(25,924.16)</u>	<u>73.84</u>
<u>524,668.00</u>	<u>522,669.92</u>	<u>(2,000.08)</u>

CITY OF BAKER, LOUISIANA

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
GENERAL AND SPECIAL REVENUE FUNDS (Continued)

Year Ended June 30, 1998

	General Fund		Variance Favorable (Unfavorable)
	Budget	Actual	
Excess (deficiency) of revenues and other financing sources over expenditure and other financing uses	\$ (72,029.00)	\$ 513,794.34	\$ 585,813.34
Fund Balance, beginning	2,248,800.00	2,248,800.00	.00
Adjustment to prior periods	.00	141,203.92	141,203.92
Fund Balance, ending	<u>2,176,771.00</u>	<u>2,993,808.86</u>	<u>772,117.86</u>

The accompanying notes are an integral part of this statement.

Social Revenue Funds		
Budget	Actual	Variance Favorable (Unfavorable)
\$(1,174,045.00)	\$ 600,305.74	\$1,775,341.74
2,289,166.00	2,289,167.59	(41)
<u> .00</u>	<u> .00</u>	<u> .00</u>
<u>1,115,153.00</u>	<u>2,889,184.33</u>	<u>1,775,941.33</u>

CITY OF BAKER, LOUISIANA

COMBINED STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN RETAINED EARNINGS - ALL PROPRIETARY FUND TYPES

Years Ended June 30, 1999 and 1997

	<u>Enterprise Funds</u>	
	1999	1997
Operating Revenues		
Charges for service -		
Water sales	\$ 744,638.05	\$ 733,905.22
Rental - sprinkler system	1,348.00	1,150.00
Reconnection charges	110,807.58	89,260.88
Gas sales	1,447,505.25	1,374,740.78
Sales of merchandise (net of cost of goods)	180,417.80	89,744.91
Sewer service charges	288,503.59	288,242.88
City-Parish sewer user fees	55,495.88	53,595.85
Other operating revenues	<u>50,889.68</u>	<u>254.38</u>
Total Operating Revenues	2,847,747.83	2,699,005.46
Operating Expenses		
Personal services	1,258,763.73	1,399,524.87
Employee & related expenses	638,516.56	725,084.51
Occupancy	85,489.01	71,571.81
Administrative	55,782.66	47,267.10
Depreciation	<u>265,132.71</u>	<u>247,867.85</u>
Total Operating Expenses	2,344,664.67	2,291,296.14
Operating Income	503,083.16	407,709.32
Non-Operating Revenues (Expenses)		
Interest income	117,323.14	76,765.40
Interest expense	(78,505.00)	(87,341.34)
Bond related expenses	(2,195.00)	(2,155.00)
Lease income	<u>3,922.00</u>	<u>3,922.00</u>
Total Non-Operating Revenues (Expenses)	40,545.14	(8,809.02)

(Continued)

CITY OF BAKER, LOUISIANA

COMBINED STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN RETAINED EARNINGS - ALL PROPRIETARY FUND TYPES (Continued)

Years Ended June 30, 1998 and 1997

	<u>Enterprise Funds</u>	
	<u>1998</u>	<u>1997</u>
Income Before Operating Transfers	\$ 543,868.27	\$ 348,060.70
Operating Transfers		
Transfers In	25,923.36	.00
Transfers Out	<u>(182,000.04)</u>	<u>(202,000.04)</u>
Total Operating Transfers In (Out)	<u>(156,076.68)</u>	<u>(202,000.04)</u>
Net Income	387,791.59	146,060.66
Retained Earnings, unreserved, beginning	4,651,671.90	4,546,644.91
Increase in reserve for customer deposits	(8,832.33)	(3,351.40)
Adjustment to prior periods	<u>(1,844.68)</u>	<u>(8,812.27)</u>
Retained Earnings, unreserved, ending	<u>3,828,585.58</u>	<u>4,651,671.90</u>

The accompanying notes are an integral part of this statement.

CITY OF BAKER, LOUISIANA

COMBINED STATEMENT OF CASH FLOWS
ALL PROPRIETARY FUND TYPES

Year Ended June 30, 1998

	1998
CASH FLOWS FROM OPERATING ACTIVITIES:	
Cash received from customers	\$2,905,881.41
Cash payments to suppliers for goods and services	(1,421,379.29)
Cash payments to employees for services	(688,800.78)
Net cash provided by operating activities	795,701.34
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:	
Operating transfers in	35,823.30
Operating transfers out	(152,000.00)
Net cash used for non-capital financing activities	(116,176.69)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:	
Acquisition of capital assets	(199,504.22)
Principal payments on revenue bonds	(200,000.00)
Interest paid on revenue bonds	(83,500.01)
Interest received on bond proceeds	28,088.97
Capital contributed by property owners	5,282.00
Net cash used for capital and related financing activities	(437,694.16)
CASH FLOWS FROM INVESTING ACTIVITIES:	
Interest on investments	48,028.93
Lease income	3,522.00
Net cash provided by investing activities	51,550.93
Net increase in cash and cash equivalents	355,680.43

(Continued)

CITY OF BAKER, LOUISIANA

COMBINED STATEMENT OF CASH FLOWS
ALL PROPRIETARY FUND TYPES (Continued)

Year Ended June 30, 1998

1998

Cash and cash equivalents at beginning of year	\$ 3,035,570.00
Cash and cash equivalents at end of year	<u>3,271,200.00</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:	
Operating income	583,000.18
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation	266,102.71
Changes in assets and liabilities:	
(increase) in accounts receivable, net	(100.72)
decrease in inventory	12,753.48
decrease in prepaid items	3,153.04
increase in accounts payable	2,401.16
increase in compensated absences payable	11,015.78
increase in customer deposits payable	6,032.33
(decrease) in merchandise payable	<u>(2,409.60)</u>
Total adjustments	<u>204,238.18</u>
Net Cash Provided by Operating Activities	<u>787,238.36</u>

The accompanying notes are an integral part of this statement.

NOTES TO FINANCIAL STATEMENTS

CITY OF BAKER, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

June 30, 1999

INTRODUCTION

The City of Baker, Louisiana (hereafter referred to as the City) was originally governed by the provisions of the Lawton Act, P.S. 33:521-481. The electorate adopted a Home Rule Charter on May 15, 1970. 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 is situated in the northwest part of the Parish of East Baton Rouge. It is approximately 7 square miles in size with a population of 14,400. Within the boundaries are approximately 70 miles of roads maintained by the City. It is currently servicing 5,954 utility customers and employs 140 persons.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

The accounting and reporting practices of the City conform to generally accepted accounting principles as applicable to governments. Such accounting and reporting procedures also conform to the requirements of Louisiana Revised Statutes 24:517 and to the guides set forth in the Louisiana Municipal Audit and Accounting Guide, and to the industry audit guide, *Audits 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 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.

CITY OF BAKER, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

June 30, 1998

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** - is the general operating fund of the City; 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; and
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.

CITY OF BAKER, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

June 30, 1995

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, fireman's, tobacco, industrial, franchise, beer, chain store, teleprompter and video poker.

Budgets and Budgetary 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.

CITY OF BAKERS, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

June 30, 1998

If an appropriations ordinance is not passed consistent with the budget, 50% of the prior year appropriation is deemed reappropriated. 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	Capital Improvements	Merchandise	Total
Cash	\$.00	\$ 576,998.71	\$ 37,380.13	\$ 614,378.84
Certificates of deposits	146,899.83	675,800.00	.00	822,699.83
Total	<u>146,899.83</u>	<u>1,252,800.71</u>	<u>37,380.13</u>	<u>1,437,078.67</u>

CITY OF BAKER, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

June 30, 1998

Effective August 31, 1985, 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, 1985. These funds are held in a trust account at Hancock Bank.

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 Warehouse	10 years
Furniture & Fixtures	10 years	Other Equipment	4 or 5 years

Compensated Absences: 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 leaves at year end.

Sick leave is earned at the rate of one day per month, and it may be accumulated up to 300 working days. Employees are paid for unused sick leave upon separation, provided that benefit 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 leaves 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, 1994.

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.

CITY OF BARCH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

June 30, 1998

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 resources are restricted for the acquisition or construction of capital assets. It is not amortized.
2. **Reserves** - represent those portions of fund equity not appropriate 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.

CITY OF BAKER, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

June 30, 1998

NOTE 2 - PROPERTY TAXES

Property taxes are due January 1, and become delinquent after December 31. The City 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 5.65 mills were levied for the year ended June 30, 1998.

The total assessed value of property in the City is \$32,218,501 at June 30, 1998.

The following are the principal taxpayers for the City:

<u>Taxpayer</u>	<u>Assessed Valuation</u>	<u>Percentage of Total Assessed Valuation</u>
Wal-Mart Outlet	\$ 898,500	2.80%
Concession Materials	797,500	2.44
Ashy-Bickham	664,700	2.05
South Central Bell	657,230	1.95
Hancock Bank	603,000	1.87
Graves Chevrolet	558,850	1.74
Metropolitan Life	428,100	1.33
Albenson's	422,100	1.31
Entergy	374,180	1.16
Agway Systems	224,500	.70

NOTE 3 - CASH AND CASH EQUIVALENTS

The cash and cash equivalents on hand at June 30, 1998, are as follows:

	<u>Governmental Funds</u>	<u>Proprietary Funds</u>
Petty cash	\$ 386.14	\$ 488.00
Demand deposits	2,706,420.39	1,219,898.35
Interest-bearing demand deposits	36,321.03	267,982.76
Time deposits	2,202,526.00	1,782,837.82
Total	<u>\$ 5,005,663.46</u>	<u>3,271,206.93</u>

CITY OF BAKER, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

June 30, 1998

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, 1998, the City had \$8,448,410 in deposits. These deposits are secured from risk by \$700,000 of federal deposit insurance and \$7,864,333 of pledged securities as follows:

General Fund	\$ 2,413,892.00
Special Revenue Funds	2,737,431.00
Debt Service Fund	27,427.00
Enterprise Funds -	
Restricted Assets	943,403.00
Utility Fund	2,120,857.00
Cemetery Fund	141,413.00
City Sewer Revenue Fund	<u> 55,127.00</u>
 Total	 <u>\$ 8,448,410.00</u>
 Bank One	 \$ 1,648,720.00
Hancock Bank of Louisiana	6,200,413.00
City National Bank	<u> 523,152.00</u>
 Total	 <u>\$ 8,864,333.00</u>

Even though the pledged securities are considered uncollateralized under the provisions of GASB Statement No. 3, Louisiana Revised Statute 33-1229 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 \$1,229,141.07 at June 30, 1998, are as follows:

CITY OF BAKER, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

June 30, 1999

	General Fund	Special Revenue Funds	Enter- prise Funds	Total
Taxes & Fees	\$671,875.61	\$.00	\$.00	\$671,875.61
Accounts	.00	59,205.26	308,545.18	367,750.44
Accrued Interest	16,884.24	1,835.87	48,895.53	67,415.74
Other	.00	117,741.63	4,558.55	122,300.18
	<u>688,559.85</u>	<u>178,582.66</u>	<u>361,399.26</u>	<u>1,228,541.77</u>

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 unbilled receivable in the Utility Fund. It is collected in the accompanying financial statements at June 30, 1998 and 1997, as \$96,540.67 and \$107,333.98, respectively.

An allowance for bad debts is determined by a percentage based on prior year's experience. At June 30, 1998 and 1997, the allowance was calculated as \$43,185.30 and \$48,973.66, respectively, in the Utility Fund. The allowance in the Cemetery Fund at June 30, 1998 and 1997, is \$5,013.47 and \$1,817.22, respectively.

NOTE 5 - FIXED ASSETS

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

	Balance 7-01-97	Additions	Deletions	Balance 6-30-99
Land	\$ 548,722.10	\$.00	\$.00	\$ 548,722.10
Buildings	1,502,765.00	27,885.80	.00	1,530,650.80
Improvements other than buildings	2,492,923.25	3,839.80	.00	2,496,763.05
Vehicles	1,204,543.52	114,983.88	225,010.66	1,183,797.20
Equipment	1,062,120.14	162,545.16	1,175.92	1,188,490.20
Total	<u>6,368,074.01</u>	<u>248,254.53</u>	<u>225,010.66</u>	<u>6,391,317.88</u>

CITY OF BAKER, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

June 30, 1998

A summary of proprietary fund type property, plant and equipment at June 30, 1998 is as follows:

	Utility	Cemetery	City-Parish Sewer Revenue	Total
Land	\$ 24,874.50	\$ 130,000.00	\$.00	\$ 154,874.50
Water System	3,511,197.92	.00	.00	3,511,197.92
Gas System	1,838,952.31	.00	.00	1,838,952.31
Buildings	1,560.08	43,785.10	.00	45,295.18
Equipment	1,062,115.82	92,805.00	4,075.49	1,128,797.19
Streets	.00	50,000.00	.00	50,000.00
Mausoleum	.00	183,545.12	.00	183,545.12
Relocation	364,548.20	.00	.00	364,548.20
Sewer line	4,895.88	.00	.00	4,895.88
Total	<u>9,607,705.40</u>	<u>489,535.10</u>	<u>4,075.49</u>	<u>7,291,717.00</u>
Less accumulated depreciation				<u>3,548,895.16</u>
Net				<u>3,732,821.82</u>

NOTE 6 - PENSION PLAN

Substantially all employees of the City 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 20 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 50 with at least 10 years of creditable service,

CITY OF BAKER, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

June 30, 1999

at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 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 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 Employees Retirement System of Louisiana, 7037 Office Park Boulevard, Baton Rouge, Louisiana 70806, or by calling (504) 385-4010.

Funding Policy. Under Plan A, members are required by state statute to contribute 9.25 percent of their annual covered salary and the City 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 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's contributions to the System under Plan A for the years ending December 31, 1996, 1997 and 1998 were \$80,203, \$104,567 and \$105,000, 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 50 with at least 20 years of creditable service or at or after age 55 with at least 12 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3.1/3 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 amended by State statute.

CITY OF BAKER, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

June 30, 1998

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, 8401 United Plaza Boulevard, Baton Rouge, Louisiana 70809-2250, or by calling (504) 925-7411.

Funding Policy: Plan members are required by State statute to contribute 7.5 percent of their annual covered salary and the City is required to contribute at an actuarially determined rate. The current rate is 9.0 percent of annual covered payroll. The contribution requirements of plan members and the City 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's contributions to the System for the years ended December 31, 1995, 1997 and 1998 were \$61,098, \$62,104 and \$69,342, 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, 1990, exempting itself from participation in the System. Employees are eligible to retire at or after age 55 with at least 12 years of creditable service or at or after age 50 with at least 30 years of creditable service. Upon retirement, members are entitled to a retirement benefit, payable monthly for life, equal to 3 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 12 years of service and do not withdraw their employee contributions may retire at or after age 55 (or at or after age 50 with at least 30 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 54005, Baton Rouge, Louisiana 70804, or by calling (504) 925-4000.

CITY OF BACH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

June 30, 1998

Funding Policy: Plan members are required by State statute to contribute 8.00 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 9.00 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 11:103, 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 East Baton Rouge Parish Fire Protection District's contributions to the System for the years ending December 31, 1998, 1997 and 1996 were \$25,289, \$25,939 and \$30,149, equal to the required contributions for each year.

NOTE 7 - OTHER POSTEMPLOYMENT BENEFITS

The City provides, as a postemployment benefit to retirees, 50% 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, 1998, there were 18 participants at an annual cost to the City of \$6,083.76.

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

NOTE 8 - ACCOUNTS AND OTHER PAYABLES

The payables of \$3,273,787.43 at June 30, 1998, are as follows:

	General Fund	Special Revenue Funds	Proprietary Funds	General Long-term Debt	Total
Accounts	\$26,682.09	\$26,500.00	\$ 9,559.54	\$.00	\$ 62,741.63
Accrued interest	.00	.00	18,129.99	.00	18,129.99
Compensated absences	.00	.00	175,151.00	772,486.19	947,637.19
Notes & bonds	.00	.00	1,410,000.00	.00	1,410,000.00
Other	53,620.93	100.00	741,322.32	50,000.00	805,042.92
	<u>79,323.02</u>	<u>26,600.00</u>	<u>2,366,153.86</u>	<u>822,486.19</u>	<u>3,273,787.43</u>

CITY OF BAKER, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

June 30, 1998

During the fiscal year ended June 30, 1998, 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. In addition, the cemetery currently sells pre-paid items. It has been determined that as of June 30, 1998, the City had obligations for prepaid items as follows:

	Interest Fees	Markers	Vaults	Total
Balance at 7/8/97	\$253,704.00	\$190,897.06	\$243,989.00	\$688,590.06
Items furnished and/or amounts prepaid	<u>(5,852.00)</u>	<u>(223.00)</u>	<u>(1,475.00)</u>	<u>(7,550.00)</u>
Balance at 6/30/98	<u>247,752.00</u>	<u>189,814.06</u>	<u>241,829.00</u>	<u>679,495.06</u>

NOTE 9. COMPENSATED ABSENCES

At June 30, 1998, employees of the City had accumulated and vested \$772,480.19 of employee leave benefits, which was completed in accordance with GASB Codification Section C66. This amount is recorded within the General Long-Term Debt Account Group. The leave liability for employees of Enterprise Funds of \$176,151.00 is accounted for within those funds.

NOTE 10. LEASES

No capital leases exist as of June 30, 1998.

Operating leases for the Mayor and the Chief of Police's autos are leased from a local car dealership. The minimum annual commitment under the operating leases is \$4,770.96 and \$5,237.04, 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, 1998:

Compensated absences @ 7/8/97	General Obligation
Long-term portion earned (used), net:	\$ 604,700.00
Vacation leave	(3,598.86)
Sick leave	(28,211.01)
Compensated absences @ 6/30/98	<u>172,480.19</u>

CITY OF BAKER, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

June 30, 1998

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

	<u>Bonds</u>	Merchandise	<u>Compensated Absences</u>	Total
Balance @ 7/5/97	\$1,445,000.00	\$ 501,712.04	\$ 183,525.29	\$2,130,237.33
Vacation leave accrued	.00	.00	5,087.51	5,087.51
Sick leave accrued	.00	.00	8,518.37	8,518.37
Current portion	(205,000.00)	.00	.00	(205,000.00)
Furnished/ purchased	.00	24,858.75	.00	24,858.75
Balance @ 6/30/98	<u>1,239,000.00</u>	<u>526,570.79</u>	<u>175,151.00</u>	<u>1,940,721.79</u>

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 4/28/94 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:

Due Date	Principal
4/01/99	\$ 205,000.00
4/01/00	220,000.00
4/01/01	230,000.00
4/01/02	240,000.00
4/01/03	250,000.00
Remaining years	<u>285,000.00</u>
	<u>1,410,000.00</u>

CITY OF BAKER, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

June 30, 1998

NOTE 12 - INTERFUND TRANSACTIONS

Amounts receivable and payable between funds are as follows:

	Interfund Receivables	Interfund Payables
General Fund	\$.00	\$ 1,871.00
Special Revenue Funds	<u>1,871.00</u>	<u>.00</u>
Total	<u>1,871.00</u>	<u>1,871.00</u>

Transfers to and from funds are as follows:

	Transfers	
	In	Out
Governmental Funds	\$ 730,594.12	\$ 674,517.48
Proprietary Funds	<u>26,923.36</u>	<u>162,000.04</u>
Total	<u>757,517.48</u>	<u>756,517.48</u>

NOTE 13 - INTERGOVERNMENTAL RECEIVABLES - PAYABLES

The following is a summary of the intergovernmental receivables and payables due to/from other governments at June 30, 1998:

	Receivables	Payables
General Fund	\$.00	\$ 5,530.00
Special Revenue Funds:		
911 Communications	5,500.00	.00
Street Maintenance	94,967.63	.00
Police SNAP Grant	15,542.00	.00
City Court Operations	1,633.00	.00
Proprietary Funds:		
C/P Sewer Revenue	<u>4,566.55</u>	<u>.00</u>
Total	<u>123,209.18</u>	<u>5,530.00</u>

CITY OF BAKER, LOUISIANA
NOTES TO FINANCIAL STATEMENTS

June 30, 1998

NOTE 14 - DEFERRED REVENUE

Deferred revenue of \$35,606.43 at June 30, 1998, is as follows:

Filing fees	\$ 281.00
Impact study	2,501.00
Civic Center Fees	5,075.00
Wood cutting	35,481.51
Collection fees	<u>2,267.92</u>
Total	<u>35,606.43</u>

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 \$281.00.

The City received funds to conduct a sewer impact study in the amount of \$2,501.00. When the project is completed, these funds will be recognized as income.

The Civic Center rentals require a cash deposit in order to reserve a date for use of the facilities. The amount of rental income received but not yet earned as of June 30, 1998, is \$5,075.00.

When the City cuts the grass on personal property as the 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, 1998, this amount was \$25,481.51.

Hibernia National Bank returned the responsibility of collection on loans related to the cemetery for several accounts during the year ended June 30, 1998. The potential revenue to the City is \$2,267.92 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, 1998:

CITY OF BAKER, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

June 30, 1998

	<u>Governmental Funds</u>	<u>Proprietary Funds</u>
Customer deposits	\$.00	\$ 121,827.27
Debt service	27,427.09	.00
Inventory	53,853.64	.00
Total	<u>\$1,280.73</u>	<u>121,827.27</u>

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, 1998:

	<u>Governmental Funds</u>	<u>Proprietary Funds</u>
Recognize unrecorded liability for merchandise sold in prior years	\$.00	\$ (1,844.60)
Recognize compensated absences charges to current year expenditures in prior year in error	141,359.62	.00
Total	<u>141,359.62</u>	<u>(1,844.60)</u>

NOTE 17 - PROPRIETARY FUNDS - SEGMENT INFORMATION

The City maintains three enterprise funds which provide water, gas, sewer and burial services. Segment information for the year ended June 30, 1998, is as follows:

	<u>Utility</u>	<u>Cemetery</u>	<u>GP Sewer Revenues</u>	<u>Total</u>
Operating revenues	\$2,631,834.05	\$160,417.66	\$ 55,496.68	\$2,847,747.69
Depreciation	249,079.09	18,053.62	.00	267,132.71
Operating income	429,706.95	61,995.74	21,386.57	513,089.16

CITY OF BAKER, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

June 30, 1998

	Utility	Cemetery	CIP Sewer Revenues	Total
Operating transfers:				
In	\$.00	\$25,923.36	\$.00	\$ 25,923.36
Out	(162,999.04)	.00	.00	(162,999.04)
Current capital contributions	6,352.00	.00	.00	6,352.00
Fixed assets additions	165,734.52	24,779.70	.00	190,514.22
Net working capital	1,996,937.05	430,606.49	66,699.03	2,494,242.57
Bonds & other long-term liabilities:				
Payable from operating revenue	152,861.62	544,573.93	1,296.04	701,731.59
Payable from other sources	1,205,000.00	.00	.00	1,205,000.00
Total Equity	5,059,813.07	292,702.14	66,399.03	5,420,914.24
Total Assets	6,772,355.70	635,314.32	66,699.03	7,474,369.05

NOTE 18 - CHANGES IN CONTRIBUTED CAPITAL

The following is a summary of changes in contributed capital:

	Utility
Balance @ 7/01/97	\$ 262,149.37
Additions	<u>6,352.00</u>
Balance @ 6/30/98	<u>270,501.37</u>

NOTE 19 - RELATED PARTY TRANSACTIONS

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

CITY OF BAKER, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

June 30, 1998

NOTE 20 - LITIGATION

There are currently four (4) 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 no estimated liability. The remaining two (2), for which total claims are undeterminable at this point, have a maximum estimated exposure of \$35,000.

NOTE 21 - ESTABLISHMENT OF NEW FUNDS AND CLOSURE OF FUNDS

There were two funds established during the current year - Police SNAP Grant and Police Equipment Grant. Both are special revenue funds created to accept grant proceeds for specific purposes from the Louisiana Law Enforcement Commission.

There was one special revenue fund closed as follows: Police Cars. The purpose for which it was 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	\$ 1,034,540.08	\$ 1,302,798.34	\$ 2,027,338.92
Cemetery	141,413.10	27,380.13	178,793.23
City Sewer Revenue	65,127.48	00	65,127.48
Total	<u>1,241,081.66</u>	<u>1,430,178.47</u>	<u>2,271,260.03</u>

NOTE 23 - YEAR 2000 CONSIDERATION

The City could be adversely affected if its computer systems and other data-sensitive equipment do not properly process data from and after January 1, 2000. The City is currently taking steps designed to address the year 2000 issue. However, there are no assurances that these steps will be sufficient to avoid all adverse effects.

NOTE 24 - SUBSEQUENT EVENTS

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

SUPPLEMENTAL INFORMATION SCHEDULES

GENERAL FUND

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

CITY OF BAKER, LOUISIANA
GENERAL FUND
COMPARATIVE BALANCE SHEET
June 30, 1998 and 1997

	<u>1998</u>	<u>1997</u>
ASSETS		
Cash & cash equivalents	\$ 2,241,799.90	\$1,791,012.48
Receivables - taxes & fees, net	671,675.91	606,560.85
Due from other governmental agencies	.00	4,852.11
Accrued interest receivable	56,884.24	5,453.53
Prepaid expenses	25,419.29	27,805.42
Inventory, at cost	<u>53,853.04</u>	<u>53,499.93</u>
Total Assets	<u>3,009,632.94</u>	<u>3,478,784.32</u>
LIABILITIES AND FUND BALANCE		
Liabilities		
Accounts payable	60,882.69	40,943.73
Compensated absences payable	.00	141,303.92
Bonds held for future disposition	8,348.00	11,870.00
Deferred revenue	33,319.43	21,871.77
Due to City Court Fund	1,871.00	3,331.00
Due to other governmental agencies	<u>5,338.50</u>	<u>10,893.58</u>
Total Liabilities	105,749.62	229,983.92
Fund Balance		
Reserved for inventory	53,853.04	53,499.93
Reserved for compensated absences	.00	141,303.92
Unreserved and undesignated	<u>2,850,025.32</u>	<u>2,053,980.75</u>
Total Fund Balance	<u>2,903,878.36</u>	<u>2,248,884.60</u>
Total Liabilities and Fund Balance	<u>3,009,632.98</u>	<u>3,478,784.52</u>

CITY OF BAKER, LOUISIANA

GENERAL FUND

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

Year Ended June 30, 1998

With Comparative Actual Amounts for the Year Ended June 30, 1997

	1998		Variance Favorable (Unfavorable)	1997 Actual
	Budget	Actual		
Revenues				
Taxes:				
Sales	\$ 2,602,000.00	\$ 2,774,543.02	\$ 152,543.02	\$ 2,607,305.26
Property	150,000.00	152,975.25	2,975.25	175,563.54
Firemen's	20,571.00	24,489.13	3,918.13	20,641.75
State tobacco	63,795.00	63,795.75	.75	63,795.75
Industrial	36,909.00	41,720.00	4,811.00	36,009.00
Energy				
franchise	300,000.00	283,219.24	(16,780.76)	281,562.25
Divis. Electric				
franchise	120,000.00	109,869.75	(10,130.25)	100,230.58
Beer	10,500.00	11,888.57	1,388.57	12,249.19
Chain store	7,930.00	7,930.00	(.00)	7,930.00
Teleprompter	67,135.00	71,525.96	4,390.96	67,135.07
Video poker	362,555.00	370,801.26	8,246.26	318,024.29
Total Taxes	3,769,425.00	3,921,740.07	152,315.07	3,733,977.40
Licenses and Permits:				
Plumbing license	5,000.00	5,300.00	(700.00)	5,900.00
Insurance license	120,000.00	171,713.27	41,713.27	131,042.71
Business license	125,000.00	130,583.06	5,583.06	129,347.05
Electrical license	4,800.00	4,899.00	.00	4,700.00
Building permits	15,000.00	10,595.00	4,405.00	12,283.75
Electrical permits	5,000.00	3,915.50	(1,084.50)	5,304.00
Plumbing permits	12,000.00	10,191.50	(1,808.50)	10,413.00
Beer permits	5,500.00	4,187.50	(1,312.50)	5,120.00
Misc license & permits	4,500.00	4,782.02	282.02	4,378.00
Total Licenses and Permits	310,900.00	357,249.75	47,249.75	311,508.51

(Continued)

CITY OF BAKER, LOUISIANA

GENERAL FUND

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

Year Ended June 30, 1998

With Comparative Actual Amounts for the Year Ended June 30, 1997

	1998		Variance Favorable (Unfavorable)	1997 Actual
	Budget	Actual		
Intergovernmental:				
City-Parish street maintenance	\$ 44,520.00	\$ 45,545.00	\$ 3,825.00	\$ 44,705.00
DOTD weed cutting	9,700.00	9,734.24	34.24	9,734.22
Total Intergovern- mental	54,220.00	55,279.24	3,849.24	54,439.22
Charges for Services:				
Accident reports	3,200.00	4,720.00	1,520.00	4,218.75
Bicycle registration	2,500.00	30.00	(1,970.00)	2,138.00
Rent - Utility	27,500.00	27,500.04	.04	27,500.04
Rent - Sewer maint.	2,500.00	2,499.98	(.02)	2,499.98
Rent - City property	11,288.00	12,861.00	1,375.00	13,644.75
Civic Center fees	27,000.00	25,985.00	(1,015.00)	22,445.00
Garbage collection	404,000.00	393,585.49	(20,414.51)	399,227.45
Museum fees	.00	300.00	300.00	300.00
Wood cutting	3,800.00	2,888.98	(1,131.04)	6,187.69
Reasoning fees	.00	325.00	325.00	1,625.00
Total Charges for Services	481,288.00	493,261.45	(21,064.55)	493,216.05
Fees:				
City court receipts	230,000.00	282,642.60	62,642.60	235,696.61
Interest:				
Interest from investments	42,000.00	72,233.29	30,233.29	60,667.37

(Continued)

CITY OF BAKER, LOUISIANA

GENERAL FUND

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

Year Ended June 30, 1998

With Comparative Actual Amounts for the Year Ended June 30, 1997

	1998		Variance Favorable (Unfavorable)	1997 Actual
	Budget	Actual		
Miscellaneous:				
Vending machines	\$ 590.00	\$ 805.34	\$ 245.34	\$ 747.59
Inspection fees	500.00	500.00	30.00	490.00
Public Safety	44,000.00	48,578.00	4,578.00	45,700.00
Grant proceeds	33,133.00	26,199.00	(6,934.00)	24,607.00
Other	8,800.00	5,454.62	(3,345.38)	6,004.83
Total Miscellaneous	86,023.00	81,587.26	(5,435.74)	76,217.22
Total Revenue	4,084,724.00	5,204,683.56	209,959.56	4,913,912.06
Expenditures				
General Government:				
Administrative	362,188.00	302,699.19	49,487.81	311,888.53
Council	75,825.00	67,724.88	7,900.12	68,650.51
Inspection	76,804.00	73,855.57	3,278.43	68,982.62
Civil defense	7,332.00	6,895.06	636.94	5,901.26
City attorney	77,237.00	76,869.07	1,277.93	77,455.64
Civic center	501,816.00	98,152.70	3,483.30	91,885.76
Cell service board	8,876.00	8,892.17	865.83	7,875.34
Central garage	64,693.00	41,231.00	23,261.94	59,626.16
City court	389,550.00	388,320.00	1,230.00	288,557.09
Planning commission	4,137.00	3,321.47	815.53	4,250.53
Sanitification	72,532.00	67,084.11	4,547.89	66,141.94
Prosecutor	82,174.99	75,572.41	6,601.59	78,545.99
Heritage museum	76,126.00	63,720.11	12,407.89	54,491.30
Municipal annex	36,293.00	33,474.24	3,008.76	32,501.49
Central stores	63,701.50	65,191.42	3,589.92	69,859.83

(Continued)

CITY OF BAKER, LOUISIANA

GENERAL FUND

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

Year Ended June 30, 1998

With Comparative Actual Amounts for the Year Ended June 30, 1997

	1998		Variance Favorable (Unfavorable)	1997 Actual
	Budget	Actual		
Family counseling	\$ 31,895.00	\$ 29,644.00	\$ 2,251.00	\$ 28,989.20
Alcohol control board	1,889.00	1,299.12	690.88	441.05
Council on aging	8,850.00	7,931.77	918.23	8,188.28
Economic development	20,000.00	18,195.17	1,804.83	9,803.12
Independent School District	70,889.00	41,747.21	29,141.79	61,499.88
Total General Government	1,642,653.00	1,386,191.73	256,461.27	1,353,913.30
Public Safety:				
Police department	1,328,252.00	1,279,483.58	48,768.42	1,177,113.00
Fire department	601,732.00	585,157.65	16,574.35	580,321.38
Total Public Safety	2,010,984.00	1,864,641.15	146,342.85	1,757,434.38
Public Works:				
Public works	1,115,387.00	1,102,873.10	12,413.90	1,073,579.04
Total Expenditures	4,867,344.00	4,353,735.98	513,608.02	4,125,936.72
Excess of revenues over expenditures	206,855.00	680,377.58	473,522.58	719,976.26
Other Financing Sources (Uses)				
Operating transfers in	192,000.00	192,000.04	.04	192,000.04
Operating transfers out	(550,958.00)	(548,593.28)	2,315.72	(478,325.99)

(Continued)

CITY OF BAKER, LOUISIANA

GENERAL FUND

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

Year Ended June 30, 1998

With Comparative Actual Amounts for the Year Ended June 30, 1997

	1998		Variance Favorable (Unfavorable)	1997 Actual
	Budget	Actual		
Total Other Financing Sources (Used)	\$ (368,808.00)	\$ (368,888.24)	\$ 2,315.76	\$ (208,325.01)
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	(72,028.00)	513,784.34	585,812.34	423,858.25
Fund Balance, beginning	2,248,805.00	2,248,805.60	.60	1,826,158.25
Adjustment to prior periods	.00	141,303.62	141,303.62	.00
Fund Balance, ending	2,176,777.00	2,903,898.66	727,117.66	2,246,803.60

CITY OF BAKER, LOUISIANA

GENERAL FUND

SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (GAAP BASIS)

Year Ended June 30, 1998

With Comparative Actual Amounts for the Year Ended June 30, 1997

	1998		Variance Favorable (Unfavorable)	1997 Actual
	Budget	Actual		
Administrative Department				
Salaries	\$ 156,500.00	\$ 142,951.50	\$ 12,548.50	\$ 140,817.03
Telephone	6,000.00	6,023.57	(2,023.57)	7,699.75
Supplies	8,000.00	7,548.00	354.00	6,228.56
Gas & oil	1,500.00	1,710.10	(210.10)	1,993.88
Travel	4,000.00	3,891.55	998.45	1,844.25
Association dues	300.00	25.00	275.00	25.00
Seminars	1,200.00	494.00	896.00	1,025.00
Public relations	2,000.00	1,978.29	21.71	860.57
Uniforms	700.00	417.60	282.04	518.00
Auto lease	5,000.00	4,778.06	223.04	4,367.36
Retirement	10,500.00	10,431.66	79.34	11,079.61
Equipment rental	300.00	498.45	(198.45)	423.70
Maint. & repairs	2,000.00	1,066.70	934.30	2,662.25
Postage	1,200.00	1,622.00	(322.00)	1,622.00
Maint. of vehicles	1,000.00	196.00	804.00	748.77
Insurance	88,178.00	75,055.26	13,122.64	70,719.91
Auditing	11,000.00	10,660.00	340.00	10,172.00
Miscellaneous	5,000.00	4,638.06	362.06	3,158.13
Computer	6,000.00	5,850.00	150.00	3,322.70
Codification	10,000.00	3,125.00	6,875.00	3,267.50
Municipal assessment roll	5,500.00	5,406.50	93.50	5,463.51
Official journal	9,000.00	5,414.84	3,585.08	3,714.32
Drug testing	5,000.00	3,715.25	1,284.75	3,269.60
Loans	110.00	340.16	(130.16)	200.14
Christmas activities	7,000.00	3,204.78	3,795.21	9,402.64
Election/Inaugural	.00	.00	.00	5,893.78
Unemployment	6,000.00	220.84	5,779.06	2,971.81
Total Administrative Department	352,188.00	302,500.10	49,687.81	311,889.53

(Continued)

CITY OF BAKER, LOUISIANA

GENERAL FUND

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

Year Ended June 30, 1999

With Comparative Actual Amounts for the Year Ended June 30, 1997

	1999		Variance Favorable (Unfavorable)	1997 Actual
	Subd	Actual		
Police Department				
Salaries	\$ 804,145.00	\$ 765,880.40	\$ 38,264.61	\$670,358.61
Overtime	63,787.00	59,238.10	4,548.90	48,272.59
Telephone	14,000.00	16,014.55	(2,014.55)	14,485.75
Utilities	12,000.00	11,353.77	646.23	10,368.89
Supplies	15,000.00	15,414.77	(414.77)	14,488.01
Police chief	2,400.00	2,400.00	.00	2,400.00
Gas & Oil	30,000.00	27,115.87	2,884.13	32,687.28
Travel	3,000.00	2,858.88	341.12	2,105.02
Association dues	900.00	868.00	32.00	424.00
Auxiliary pay	5,000.00	4,380.00	620.00	3,645.00
Auxiliary supplies	7,000.00	2,481.54	4,518.46	6,158.03
Seminars	2,000.00	1,700.00	300.00	1,646.00
Junior deputies	3,000.00	302.95	2,797.05	534.00
DARE/Task force	9,844.00	8,965.07	878.93	2,227.59
Radio system	2,100.00	2,228.00	(128.00)	.00
Uniforms	10,000.00	10,635.00	(635.00)	9,768.00
Medical supplies	1,500.00	.00	1,500.00	.00
Law enforcement	7,000.00	5,274.17	1,725.83	9,490.88
Auto lease	5,500.00	5,237.04	262.96	5,673.40
Retirement	76,310.00	68,072.76	8,237.24	67,808.14
Firearms training	7,000.00	3,538.98	3,461.02	7,325.00
Equipment rental	2,000.00	2,130.89	(130.89)	1,685.11
Maint. & repairs	7,000.00	11,205.99	(4,205.99)	11,628.45
Postage	1,000.00	912.00	88.00	962.00
Prisoner expenses	500.00	292.02	207.98	248.12
Maint. of vehicles	16,000.00	18,025.43	(2,025.43)	23,399.30
Deputy marshal	13,240.00	13,240.00	.00	12,240.02
Computer	1,500.00	85.90	1,414.10	1,257.50
Subpoenas	200.00	750.00	(550.00)	425.00
Insurance	299,316.00	320,024.72	(20,708.72)	235,370.18
Total Police Dept.	1,328,252.00	1,279,485.00	48,768.00	1,177,113.00

(Continued)

CITY OF BAKER, LOUISIANA

GENERAL FUND

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

Year Ended June 30, 1998

With Comparative Actual Amounts for the Year Ended June 30, 1997

	1998		Variance Favorable (Unfavorable)	1997 Actual
	Budget	Actual		
Public Works Department				
Salaries	\$ 399,400.00	\$ 394,299.34	\$ 5,100.66	\$ 394,399.76
Overtime	1,500.00	3,482.24	(1,982.24)	1,569.60
Utilities	15,000.00	10,387.80	4,612.20	9,984.51
Telephone	4,500.00	4,659.67	(159.67)	4,733.79
Supplies	10,000.00	8,224.08	1,775.92	8,393.65
Insurance	87,388.00	88,989.37	(1,601.37)	86,474.33
Association dues	300.00	.00	300.00	75.00
Seminars	300.00	.00	300.00	.00
Garbage fee	5,000.00	435.00	4,565.00	606.00
Uniforms	3,000.00	2,541.13	458.87	2,885.30
Animal control	12,000.00	12,000.00	.00	12,000.00
Medical supplies	100.00	.00	100.00	.00
Retirement	21,188.00	20,779.01	408.99	22,784.25
Equipment rental	2,500.00	1,302.50	1,197.50	1,472.00
Maint. & repairs	2,000.00	1,847.85	152.15	1,139.54
Wood kiln	15,000.00	16,784.60	(1,784.60)	15,893.75
Maintenance of vehicles	20,000.00	13,707.21	6,292.79	16,540.87
Gas & Oil	11,000.00	9,888.04	2,011.96	11,778.33
Postage	100.00	.00	100.00	.00
Travel	2,000.00	.00	2,000.00	.00
Security/traffic lights	140,000.00	138,838.17	1,161.83	140,475.24
Computer	1,000.00	3,844.49	(2,844.49)	558.76
BPI	349,000.00	376,512.44	(27,512.44)	368,149.24
Engineering	2,000.00	582.50	1,417.50	1,530.00
Recycling	60,000.00	57,517.26	2,482.74	60,567.82
Total Public Works Department	1,115,267.00	1,102,673.10	12,413.90	1,073,579.04

(Continued)

CITY OF BASIN, LOUISIANA

GENERAL FUND

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

Year Ended June 30, 1998

With Comparative Actual Amounts for the Year Ended June 30, 1997

	1998		Variance Favorable (Unfavorable)	1997 Actual
	Budget	Actual		
Fire Department				
Salaries	\$ 404,452.00	\$ 404,793.53	\$ 75,858.47	\$ 418,886.04
Overtime	6,000.00	6,582.49	(2,582.49)	4,827.26
Utilities	7,000.00	5,878.45	1,121.55	5,880.58
Telephone	4,000.00	4,441.88	(441.88)	3,588.59
Supplies	4,500.00	4,121.26	378.74	4,508.50
Gas & Oil	5,500.00	1,466.39	4,034.62	5,854.00
Travel	1,000.00	964.02	35.98	382.02
Association dues	500.00	119.00	381.00	261.00
Fire prevention	5,000.00	4,418.72	581.28	3,043.77
Fire training	7,000.00	8,147.48	(1,147.48)	1,921.00
Seminars	750.00	150.00	600.00	60.00
Uniforms	5,000.00	2,004.84	2,995.16	3,228.64
Medical supplies	4,850.00	291.22	4,558.78	268.59
Retirement	28,757.00	28,781.62	1,675.38	27,388.25
Equipment rental	2,000.00	617.15	1,382.85	608.51
Maint. & repairs	7,000.00	5,147.28	1,852.72	4,487.94
Maint. of vehicles	8,000.00	4,048.08	3,951.92	4,620.48
Postage	100.00	.00	100.00	.00
Computer	2,000.00	2,171.89	(171.89)	1,166.78
Insurance	102,343.00	99,201.99	3,141.01	98,980.53
Total Fire Department	681,752.00	585,157.85	96,594.15	550,231.38
Council				
Salaries	42,000.00	42,000.00	.00	42,000.00
Telephone	1,000.00	140.47	859.53	389.54
Supplies	3,000.00	3,592.80	(592.80)	3,703.84
Telephone-private				
Lines	2,200.00	1,878.47	1,321.53	1,631.02
Travel	5,800.00	2,857.88	2,942.12	1,918.68

(Continued)

CITY OF BAKER, LOUISIANA

GENERAL FUND

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

Year Ended June 30, 1998

With Comparative Actual Amounts for the Year Ended June 30, 1997

	1998		Variance Favorable (Unfavorable)	1997 Actual
	Budget	Actual		
Council (continued)				
Association dues	\$ 2,900.00	\$ 2,933.00	\$ 161.00	\$ 2,913.00
Councilmen	4,500.00	4,500.00	.00	4,500.00
Council clerk	5,900.00	5,903.00	(3.00)	5,900.00
Seminars	1,500.00	300.00	1,200.00	600.00
Retirement	3,975.00	2,933.28	1,041.72	3,130.32
Postage	500.00	.00	500.00	.00
Computer	1,600.00	375.00	1,225.00	300.00
Insurance	1,850.00	1,801.88	48.12	2,015.21
Total Council	75,625.00	67,724.66	7,900.12	66,650.51
Inspection Department				
Salaries	64,666.00	66,375.59	(2,375.59)	\$61,573.45
Overtime	1,000.00	.00	1,000.00	.00
Insurance	8,612.00	8,178.80	(434.80)	7,726.14
Telephone	2,000.00	1,777.32	222.68	1,861.20
Supplies	3,500.00	787.60	2,712.11	1,333.57
Gas & oil	500.00	369.00	130.97	387.40
Seminars	300.00	.00	300.00	.00
Retirement	3,612.00	4,053.35	(441.35)	3,840.46
Equipment rental	150.00	182.28	(32.28)	175.79
Maintenance & repairs	500.00	405.16	94.84	795.19
Association dues	200.00	147.78	52.22	75.00
Maint. of vehicles	300.00	.00	300.00	.00
Uniforms	480.00	450.00	30.00	454.32
Postage	500.00	640.00	(140.00)	660.00
Computer	600.00	300.00	300.00	.00
Maps & survey	1,000.00	.00	1,000.00	.00
Total Inspection Dept.	78,034.00	73,685.57	3,278.43	68,262.62

(Continued)

CITY OF BAKER, LOUISIANA

GENERAL FUND

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

Year Ended June 30, 1998

With Comparative Actual Amounts for the Year Ended June 30, 1997

	1998		Variance Favorable (Unfavorable)	1997 Actual
	Budget	Actual		
Civil Defense				
Salaries	\$ 4,800.00	\$ 4,700.00	\$ 100.00	\$ 4,800.00
Supplies	100.00	.00	100.00	.00
Association dues	100.00	50.00	50.00	50.00
Retirement	320.89	316.89	12.02	346.62
Insurance	1,553.50	1,528.38	14.62	704.74
Travel	200.00	.00	200.00	.00
Seminars	150.00	.00	150.00	.00
Total Civil Defense	7,233.00	6,865.00	628.04	5,921.26
City Attorney				
Salaries	46,224.00	47,574.00	(1,350.00)	46,174.00
Telephone	300.00	13.52	286.48	93.68
Other services - legal fees	22,500.00	21,457.54	1,042.46	21,664.69
Retirement	2,658.00	2,735.84	(77.84)	3,011.81
Seminars	500.00	100.00	400.00	240.00
Association dues	100.00	40.00	60.00	93.00
Travel	500.00	.00	500.00	.00
Insurance	4,185.00	4,038.36	124.64	4,182.00
Supplies	250.00	7.58	242.02	71.13
Postage	50.00	.00	50.00	.00
Total City Attorney	77,237.00	75,955.07	1,277.93	77,455.54
Civic Center				
Salaries	49,900.00	49,907.28	292.72	49,299.48
Overtime	15,000.00	12,333.58	2,666.42	11,039.29
Telephone	700.00	569.57	130.43	633.54
Supplies	3,500.00	3,677.13	(177.13)	4,793.66
Uniforms	500.00	448.14	53.66	179.50

(Continued)

CITY OF BAKER, LOUISIANA

GENERAL FUND

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

Year Ended June 30, 1998

With Comparative Actual Amounts for the Year Ended June 30, 1997

	1998		Variance Favorable (Unfavorable)	1997 Actual
	Budget	Actual		
Civic Center (continued)				
Retirement	\$ 3,234.00	\$ 3,192.83	\$ 41.17	\$ 3,425.05
Equipment rental	250.00	90.54	159.46	89.27
Maint. & repair	10,800.00	9,523.46	1,276.54	5,411.85
Maint. of vehicles	1,000.00	923.99	76.01	929.58
Gas. & oil	1,250.00	905.97	344.03	1,171.11
Insurance	15,092.00	16,857.54	(1,765.54)	14,096.15
Total Civic Center	101,616.00	98,152.79	3,463.21	91,985.78
Civil Service Board				
Salaries	6,000.00	6,000.00	.00	6,000.00
Retirement	510.00	295.73	214.27	303.88
Supplies	1,500.00	995.94	504.06	485.15
Telephone	300.00	128.72	171.28	.00
Travel allowance	800.00	503.38	296.62	897.59
Seminars	300.00	959.99	(659.99)	100.00
Insurance	100.00	17.30	150.70	68.89
Postage	200.00	.00	200.00	.00
Maint. & repairs	100.00	.00	100.00	100.00
Total Civil Service Board	9,870.00	8,992.17	877.83	7,875.34
Central Storage				
Salaries	45,900.00	28,142.52	17,757.48	42,993.11
Overtime	500.00	.00	500.00	96.24
Supplies	3,000.00	2,894.96	105.04	3,033.47
Seminars	500.00	.00	500.00	.00
Uniforms	200.00	189.33	10.67	191.62

(Continued)

CITY OF BAKER, LOUISIANA

GENERAL FUND

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

Year Ended June 30, 1998

With Comparative Actual Amounts for the Year Ended June 30, 1997

	1998		Variance Favorable (Unfavorable)	1997 Actual
	Budget	Actual		
Central Garage (continued)				
Retirement	\$ 2,000.00	\$ 1,560.00	\$ 1,298.07	\$ 2,067.88
Equipment rental	600.00	781.98	(281.98)	758.30
Maint. & repairs	600.00	651.17	(51.17)	115.00
Maint. of vehicles	3,000.00	511.90	1,488.00	1,402.54
Gas & oil	600.00	226.01	273.99	296.00
Insurance	8,430.00	8,485.98	1,074.42	8,163.54
Postage	20.00	.00	20.00	.00
Total Central Garage	64,060.00	41,331.06	23,281.04	69,628.16
City Court				
Salaries	148,066.00	148,061.27	4.73	140,292.02
Overtime	60,000.00	2,221.43	7,778.57	.00
Telephone	4,000.00	4,917.71	(917.71)	6,538.30
Utilities	9,000.00	6,884.27	2,135.73	6,378.22
Supplies	4,500.00	4,502.56	(2.56)	3,811.81
Travel	1,000.00	218.94	1,683.06	1,267.70
Association dues	100.00	60.00	40.00	100.00
Judge's expense	2,100.00	2,100.00	.00	2,100.00
Seminars	600.00	.00	600.00	350.00
Judicial retirement	2,500.00	2,662.96	447.04	1,958.10
Retirement	60,200.00	8,132.29	2,667.71	8,307.08
Ad Hoc judge	1,600.00	958.25	543.75	487.50
Audit	4,500.00	4,400.00	100.00	4,400.00
Equipment rental	200.00	182.26	17.72	175.70
Maint. & repairs	2,500.00	2,545.66	(45.66)	2,278.01
Postage	1,800.00	1,688.00	114.00	1,793.00
Uniforms	1,500.00	1,400.00	600.00	2,952.11
Court-ordered	93,250.00	108,071.74	(14,821.74)	74,811.04
Insurance	13,434.00	11,948.42	1,485.58	12,624.36
Total City Court	308,640.00	308,320.00	1,200.00	268,657.68

(Continued)

CITY OF BAKER, LOUISIANA

GENERAL FUND

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

Year Ended June 30, 1998

With Comparative Actual Amounts for the Year Ended June 30, 1997

	1998		Variance Favorable (Unfavorable)	1997 Actual
	Budget	Actual		
Planning Commission				
Salaries	\$ 3,000.00	\$ 3,000.00	\$.00	\$ 3,000.00
Supplies	150.00	97.65	52.35	.00
Postage	200.00	.00	200.00	.00
Insurance	20.00	8.75	11.25	50.44
Association dues	550.00	.00	550.00	.00
Retirement	217.00	214.82	2.18	220.82
CPMG meeting	.00	.00	.00	970.27
Total Planning Commission	4,137.00	3,321.47	815.53	4,290.53
Beautification				
Salaries	47,500.00	47,959.06	(459.06)	47,528.11
Supplies	8,000.00	5,378.75	2,621.25	3,308.01
Retirement	3,410.00	3,431.62	(21.62)	3,598.79
Equipment rental	100.00	.00	100.00	.00
Maint. of vehicles	1,700.00	2,541.07	(841.07)	2,000.21
Uniforms	400.00	524.52	(124.52)	487.34
Gas & oil	2,000.00	1,389.62	610.38	2,349.43
Insurance	9,316.00	6,792.44	2,523.56	7,236.85
Railroad lease	100.00	25.00	75.00	25.00
Total Beautification	72,532.00	67,984.11	4,547.89	66,141.54
Protector				
Salaries	59,716.00	59,130.88	585.12	59,935.85
Telephone	1,500.00	1,082.66	417.34	1,179.46
Utilities	3,500.00	945.67	2,554.33	860.23
Supplies	1,000.00	389.41	610.59	899.45

(Continued)

CITY OF BAKER, LOUISIANA

GENERAL FUND

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

Year Ended June 30, 1998

With Comparative Actual Amounts for the Year Ended June 30, 1997

	1998		Variance Favorable (Unfavorable)	1997 Actual
	Budget	Actual		
Prosecutor (continued)				
Cases	\$ 90.00	\$ 90.00	\$ 0.00	\$ 90.00
Seminars	450.00	490.00	50.00	495.00
Retirement	3,973.00	3,294.00	689.00	3,499.74
Equipment rental	100.00	.00	100.00	.00
Maint. & repairs	300.00	.00	300.00	294.00
Uniforms	350.00	337.00	12.00	350.00
Travel	1,000.00	274.00	726.00	1,089.29
All-Hour Prosecutor	500.00	.00	500.00	.00
Insurance	6,885.00	6,849.00	35.33	7,999.83
Postage	500.00	808.00	(308.00)	859.00
Computer	300.00	.00	300.00	.00
Total Prosecutor	62,174.00	75,572.41	8,601.59	76,345.89
Heritage Museum				
Salaries	41,000.00	31,800.00	9,567.40	31,001.40
Utilities	6,000.00	5,075.00	924.00	5,293.43
Telephone	2,100.00	1,491.75	608.25	1,395.39
Supplies	5,000.00	4,911.75	88.25	5,040.00
Association dues	350.00	.00	350.00	190.00
Seminars	400.00	.00	400.00	35.00
Retirement	2,677.00	1,993.81	1,113.79	1,651.07
Maint. & repair	4,500.00	5,782.78	(1,282.78)	3,711.35
Uniforms	650.00	495.50	153.50	451.94
Travel	1,000.00	.00	1,000.00	.00
Insurance	6,363.00	4,760.77	1,602.23	1,776.20
Equipment rental	1,200.00	.00	1,200.00	1,089.00
Postage	500.00	172.50	327.44	.00
Brochures	2,500.00	6,112.82	(3,612.82)	574.00
Computer	1,500.00	1,561.75	(61.75)	1,641.00
Total Heritage Museum	76,150.00	63,720.11	12,407.89	64,491.30

(Continued)

CITY OF BAKER, LOUISIANA

GENERAL FUND

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

Year Ended June 30, 1998

With Comparative Actual Amounts for the Year Ended June 30, 1997

	1998		Variance Favorable (Unfavorable)	1997 Actual
	Budget	Actual		
Municipal Areas				
Salaries	\$ 20,000.00	\$ 20,058.00	\$ 2.00	\$ 20,532.00
Overtime	2,500.00	1,891.24	608.76	1,503.79
Supplies	800.00	2,228.68	(1,428.68)	1,257.03
Retirement	1,188.00	1,187.62	.38	1,383.26
Maint. & repairs	4,500.00	2,878.47	1,621.53	3,585.04
Uniforms	125.00	108.50	16.50	91.94
Insurance	4,885.00	4,378.40	506.60	3,893.79
Gas & oil	500.00	249.74	250.26	409.51
Equipment rental	115.00	932.54	(817.54)	59.27
Maint. of vehicles	1,000.00	.00	1,000.00	65.75
Total Municipal Areas	38,283.00	38,474.24	2,808.76	32,901.40
Central Stores				
Salaries	48,500.00	48,440.00	60.00	48,624.00
Supplies	2,000.00	938.85	1,061.15	1,778.01
Association dues	50.00	.00	50.00	23.00
Computer	400.00	628.00	(128.00)	622.50
Retirement	3,185.00	2,994.84	200.48	3,321.72
Equipment rental	300.00	201.66	(1.66)	197.68
Maint. & repairs	1,500.00	1,173.88	326.12	40.00
Maint. of vehicles	300.00	38.13	261.87	.00
Telephone	1,500.00	1,263.79	236.21	1,103.88
Gas & oil	450.00	.00	450.00	.00
Seminars	100.00	.00	100.00	.00
Insurance	4,288.00	3,623.80	742.20	4,410.93
Uniforms	150.00	103.50	46.50	50.94
Postage	100.00	.00	100.00	.00
Total Central Stores	63,701.00	65,101.42	3,506.58	59,059.83

(Continued)

CITY OF BAKER, LOUISIANA

GENERAL FUND

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

Year Ended June 30, 1998

With Comparative Actual Amounts for the Year Ended June 30, 1997

	1998		Variance Favorable (Unfavorable)	1997 Actual
	Budget	Actual		
Family Counseling				
Salaries	\$ 24,622.00	\$ 24,624.00	\$ (2.00)	\$ 24,109.50
Telephone	500.00	118.43	381.57	173.40
Supplies	500.00	283.27	216.63	138.14
Travel	1,500.00	878.28	621.72	78.20
Seminars	500.00	205.00	295.00	150.00
Retirement	1,517.00	1,418.00	101.00	1,598.78
Association dues	250.00	.00	250.00	25.00
Maint. & repairs	200.00	87.04	112.96	84.13
Insurance	1,638.00	1,572.10	65.94	1,628.48
Uniforms	350.00	350.00	.00	350.00
Computer	300.00	143.25	156.75	428.50
Postage	20.00	.00	20.00	.00
Total Family Counseling	31,885.00	29,644.00	2,251.00	28,689.20
Alcohol Control Board				
Supplies	400.00	1,200.00	(800.00)	166.05
Secretary expense	1,200.00	69.12	1,130.88	273.00
Total Alcohol Control Board	1,600.00	1,269.12	330.88	441.05
Council on Aging				
Utilities	4,000.00	4,313.38	(213.38)	3,773.05
Telephone	1,300.00	1,182.41	117.59	1,148.68
Supplies	600.00	882.63	(282.63)	572.71
Special events	1,500.00	881.61	618.39	1,169.70
Maint. & repairs	1,000.00	608.14	391.86	1,318.02
Equipment rental	250.00	273.60	(23.60)	273.00
Total Council on Aging	8,650.00	7,851.77	718.23	8,188.20

(Continued)

CITY OF BAKER, LOUISIANA

GENERAL FUND

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

Year Ended June 30, 1998

With Comparative Actual Amounts for the Year Ended June 30, 1997

	1998		Variance Favorable (Unfavorable)	1997 Actual
	Budget	Actual		
Economic Development				
Marketing/Advisors	\$ 4,000.00	\$.00	\$ 4,000.00	\$.00
Professional fees	10,000.00	9,704.00	796.00	9,704.00
Association dues	.00	280.00	(280.00)	.00
Supplies	6,000.00	8,711.17	(2,711.17)	86.12
Total Economic Development	20,000.00	18,195.17	1,804.83	9,800.12
Independent School District				
Demographer	.00	30.00	(30.00)	2,266.70
Professional fees	70,000.00	41,747.21	28,252.79	49,230.10
Total Independent School District	70,000.00	41,747.21	28,252.79	51,496.80
Total Expenditures	4,887,244.00	4,352,705.38	534,538.62	4,133,026.72

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 fund major repairs.
- Police Cars** - To account for the accumulation of monies to be used for the replacement of the police fleet when necessary.
- D.A.R.E. Program** - To account for monies of the 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 Park.
- 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 and construction that began on July 1, 1990.
- Beautification** - To account for monies dedicated to the beautification of the City, in particular Hwy. 19 and Plank Road.

Continued

SPECIAL REVENUE FUNDS - CONTINUED

- Police Equipment Grant** - To account for grants received from the Louisiana Commission on Law Enforcement along with matching funds for the purchase of law enforcement equipment.
- Police SHAP Grant** - To account for grants received from the Louisiana Commission on Law Enforcement along with matching funds for the purpose of special narcotics activity patrol.
- 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.
- Liability Deductible** - To account for the accumulation of monies to fund the City's deductible associated with its liability insurance.

CITY OF BASSIS, LOUISIANA

SPECIAL REVENUE FUNDS

COMBINING BALANCE SHEET

June 30, 1997

1996 Comparative Totals for June 30, 1997

ASSETS	Budget	Actual	1911 Comm- Special	Capital Improvement Bonds	Police Dist.	STATE	State/Local	Commer- cial	Equipment Fund
Cash & cash equivalents	\$ 17,175.23	\$ 200.66	\$ 20,000.00	\$ 20,000.00	\$.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Accrued interest receivable	.00	.00	.00	200.00	.00	.00	.00	.00	.00
Due from other gov't agencies	.00	.00	5,000.00	.00	.00	.00	.00	.00	.00
Due from other funds	.00	.00	.00	.00	.00	.00	.00	.00	.00
Accounts receivable	.00	.00	.00	8,225.00	.00	.00	.00	.00	.00
Total Assets	17,175.23	200.66	25,000.00	1,208,225.00	.00	27,000.00	27,000.00	26,000.00	119,200.00

LIABILITIES AND FUND BALANCES

Liabilities	Budget	Actual	1911 Comm- Special	Capital Improvement Bonds	Police Dist.	STATE	State/Local	Commer- cial	Equipment Fund
Accounts payable	.00	.00	.00	.00	.00	.00	.00	.00	.00
Due to bond accounts	.00	.00	.00	.00	.00	.00	.00	.00	.00
Total Liabilities	.00	.00	.00	.00	.00	.00	.00	.00	.00
Fund Balance									
Unassigned - undesignated	17,175.23	200.66	21,450.00	1,208,225.00	.00	27,000.00	27,000.00	26,000.00	119,200.00
Total Liabilities and Fund Balance	17,175.23	200.66	21,450.00	1,208,225.00	.00	27,000.00	27,000.00	26,000.00	119,200.00

Continued

CITY OF BASSER, LOUISIANA
SPECIAL REVENUE FUNDS

COMBINING BALANCE SHEET (Continued)

June 30, 1999

With Comparative Totals for June 30, 1997

	Street Light Installations	Bassett Installations	Police Equip. Install.	City Garage	Recreation	Liability Deductible	Prepaid (amount only)	
							1999	1997
ASSETS								
Cash & cash equivalents	\$1,229,819.06	\$3,479.35	\$3,171	\$8,999.71	\$128,190.42	\$29,782.27	\$2,736,340.47	\$3,213,998.09
Accrued interest								
receivable	1,200.00	.00	.00	.00	.00	.00	1,000.00	190.00
Due from other gov't agencies	84,867.00	.00	19,042.00	1,032.00	.00	.00	117,741.00	69,212.75
Due from other funds	.00	.00	.00	1,007.00	.00	.00	1,007.00	3,371.00
Accounts receivable	.00	.00	.00	.00	.00	.00	88,228.26	.00
Total Assets	1,315,886.06	3,479.35	3,171	20,080.71	137,190.42	29,782.27	3,044,194.33	3,396,692.84
LIABILITIES AND FUND BALANCES								
Liabilities								
Accounts payable	.00	.00	.00	28,000.00	.00	.00	28,000.00	.00
Due to fund accounts	.00	.00	.00	130.00	.00	.00	130.00	190.00
Total Liabilities	.00	.00	.00	28,130.00	.00	.00	28,130.00	190.00
Fund Balance								
Unreserved -								
appropriated	1,315,886.06	3,479.35	3,171	20,080.71	137,190.42	29,782.27	3,056,194.33	3,396,692.84
Total Liabilities and	1,315,886.06	3,479.35	3,171	20,080.71	137,190.42	29,782.27	3,044,194.33	3,396,692.84
Fund Balance								

CITY OF BAKER, LOUISIANA
SPECIAL REVENUE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CLOSURES IN FUND BALANCE

Year Ended June 30, 1997

1996 Comparative Totals For The Year Ended June 30, 1997

	Public Utility	Hotel Motel	911 Commo- Service	Capital Improvement Fund	Police Fund	Q.A.B.E.	Schoolhouse	Commen- Fund	Public- Fund
Revenues									
Intergovernmental	\$ 00	\$ 00	\$ 488,000.00	\$ 00	\$ 00	\$ 00	\$ 00	\$ 00	\$ 00
Charges for services	16,407.37	00	00	00	00	00	00	00	00
Interest income	00	00	00	1,869.49	00	00	00	00	00
Donations	7,800.00	25.00	00	00	00	863.38	00	00	00
Grant proceeds	00	00	00	00	00	00	00	00	00
Special events	00	604.88	00	68,253.28	00	00	00	00	00
Total Revenues	24,207.37	629.88	488,000.00	61,124.69	00	863.38	00	00	00
Expenditures									
General government	21,805.73	475.00	53,678.58	25,244.35	00	16,215.66	00	00	00
Capital outlay	00	00	00	311,600.00	00	00	3,028.85	00	00
Total Expenditures	21,805.73	475.00	53,678.58	336,844.35	00	16,215.66	3,028.85	00	00
Excess (deficiency) of revenues over expenditures	(266.36)	154.88	7,321.42	(165,699.66)	00	(15,352.28)	(3,028.85)	00	00
Other Financing Sources (Uses)									
Transfers in	2,080.80	00	00	467,844.19	00	91,913.00	13,008.20	00	132.83
Transfers out	00	00	00	(25,583.38)	(1.83)	00	00	00	00
Total Other Financing Sources (Uses)	2,080.80	00	00	442,260.81	1.17	91,913.00	13,008.20	00	132.83

Continued

CITY OF BADER, LOUISIANA
SPECIAL REVENUE FUNDS

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE (Continued)

Year Ended June 30, 1997

With Comparative Totals For The Year Ended June 30, 1997

	Surplus Capital	Heritage Mutuals	Capital City Commu- nications	Improvement Funds	Police Fund	S.A.S.	Subsidized	Ordem- Banco	Private- Mutual Fnd.
\$ 1,971.64	\$ 260.00	\$ 7,303.81	\$ 245,871.01	\$ (1.00)	\$ 16,348.08	\$ 6,168.11	\$	\$	\$ 132.83
15,473.35	.00	26,134.35	83,628.48	.88	11,182.50	11,208.15	24,875.00	118,627.84	
17,112.23	260.00	24,455.21	1,320,502.33	.00	27,530.58	27,446.40	24,875.00	118,627.87	

Excess (deficiency) of revenues and
other financing sources over
expenditures and other
financing uses

Fund Balance, beginning

Fund Balance, ending

(Continued)

CITY OF BAKER, LOUISIANA
SPECIAL REVENUE FUNDS

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES (Continued)

Year Ended June 30, 1999

With Comparative Totals For The Year Ended June 30, 1997

	Street Maintenance	Branch Sales	Police Equip. Sales	Police Shop Sales	City Cost.	Depletion	Liability Debitable	Transfer from (to)
								Total
Revenues								
Improvement	\$ 575,000.00	\$.00	\$.00	\$.00	\$ 513,000.00	\$.00	\$.00	\$ 988,000.00
Citizen participation	.00	.00	.00	.00	.00	.00	.00	10,487.00
Interest income	10,858.56	.00	3.15	.00	1,440.72	.00	.00	14,299.33
Donations	.00	608.00	.00	.00	.00	.00	.00	9,086.30
Grant proceeds	.00	.00	4,083.00	16,800.00	17,697.50	.00	.00	43,580.50
Special events	.00	.00	.00	.00	.00	.00	.00	60,000.00
Total Revenues	585,858.56	608.00	4,086.15	16,800.00	42,137.22	.00	.00	799,680.11
Expenditures								
General government	308,007.79	1,018.18	.00	3,820.29	3,520.76	21,817.58	.00	472,184.70
Capital outlay	.00	.00	4,375.00	.00	29,980.26	.00	.00	34,355.26
Total Expenditures	308,007.79	1,018.18	4,375.00	3,820.29	33,499.02	21,817.58	.00	731,357.24
Excess (deficiency) of revenues over expenditures	277,850.77	(410.18)	(488.85)	14,979.71	11,557.77	(21,817.58)	.00	78,322.87
Other financing sources (uses)								
Transfer in	.00	.00	480.00	6,990.00	.00	20,800.00	20,800.00	64,070.00
Transfer out	.00	.00	.00	.00	.00	.00	.00	(51,024.00)
Total financing other sources (uses)	.00	.00	480.00	6,990.00	.00	20,800.00	20,800.00	13,046.00

Continued

CITY OF BAKER, LOUISIANA
SPECIAL REVENUE FUNDS

COMPARING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES (Continued)

Year Ended June 30, 1999

With Comparative Totals For The Year Ended June 30, 1997

	State Revenues	Local Revenues	Police Trans- port Cont.	Police Group Cont.	City Cont.	Fire Revenue	Liquor Debitable	Memorandum only	
								Total	Total
Excess (deficiency) of revenues and other financing sources over expenditures, less other financing uses	278,823.28	6418.18	3.11	21,242.71	10,281.77	(1,827.86)	20,000.00	400,000.74	796,282.81
Fund balance, beginning	1,653,981.25	3,089.55	.00	.00	80,654.55	30,275.82	.00	2,268,187.29	21,852.03
Fund balance, ending	1,932,804.53	3,478.73	3.11	21,242.71	90,936.32	28,447.96	20,000.00	2,490,124.31	2,318,134.84

CITY OF BAKER, LOUISIANA
 SPECIAL REVENUE FUNDS
 BUFFALO FESTIVAL FUND
 COMPARATIVE BALANCE SHEET

June 30, 1998 and 1997

ASSETS

	1998	1997
Cash & cash equivalents	\$ 17,175.23	\$ 15,473.88
Total Assets	<u>17,175.23</u>	<u>15,473.88</u>

LIABILITIES AND FUND BALANCE

Liabilities	.00	.00
Fund Balance, unreserved & undesignated	<u>17,175.23</u>	<u>15,473.88</u>
Total Liabilities and Fund Balance	<u>17,175.23</u>	<u>15,473.88</u>

CITY OF BAKER, LOUISIANA

SPECIAL REVENUE FUNDS

BUFFALO FESTIVAL FUND

COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE

Years Ended June 30, 1998 and 1997

	1998	1997
Revenues		
Donations	\$ 7,893.00	\$ 8,100.00
Beauty pageant	2,558.00	3,131.00
Rodeo	8,994.58	7,230.25
Arts & crafts	950.00	1,730.00
Entertainment/Food	2,572.81	882.90
Fun run	632.00	581.00
Tee shirts	130.00	21.00
Total Revenues	23,207.37	20,626.15
Expenditures		
Supplies	.00	500.00
Advertising	1,775.00	1,036.50
Beauty pageant	1,870.39	1,454.74
Rodeo	9,835.41	4,647.34
Entertainment	1,100.00	1,200.00
Fun run	558.13	361.59
Golf tournament	375.00	.00
Layout	193.80	366.10
Donations/Reception	8,000.00	5,884.95
Total Expenditures	23,905.73	19,386.73
Excess (deficiency) of revenues over expenditures	(298.36)	4,239.42
Other Financing Sources (Uses)		
Transfer from General Fund	2,000.00	2,000.00
Excess of revenues and other financing sources over expenditures and other financing uses	1,701.64	6,239.42
Fund Balance, beginning	16,473.56	9,234.17
Fund Balance, ending	17,175.20	15,473.59

CITY OF BAKER, LOUISIANA
SPECIAL REVENUE FUNDS
HERITAGE MUSEUM FUND
COMPARATIVE BALANCE SHEET

June 30, 1999 and 1997

ASSETS

	1999	1997
Cash & cash equivalents	\$ 350.00	\$.00
Total Assets	<u>350.00</u>	<u>.00</u>

LIABILITIES AND FUND BALANCE

Liabilities	.00	.00
Fund Balance, unreserved & undesignated	<u>350.00</u>	<u>.00</u>
Total Liabilities & Fund Balance	<u>350.00</u>	<u>.00</u>

CITY OF BAKER, LOUISIANA

SPECIAL REVENUE FUNDS

HERITAGE MUSEUM FUND

COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE

Years Ended June 30, 1998 and 1997

	1998	1997
Revenues		
Donations	\$ 25.00	\$ 683.19
Promotions/Special events	<u>894.06</u>	<u>3,215.00</u>
Total Revenues	919.06	4,298.19
Expenditures		
Supplies	299.00	4,091.09
Programs/Projects	279.00	.00
Special events	<u>.00</u>	<u>1,368.27</u>
Total Expenditures	<u>578.00</u>	<u>5,459.36</u>
Excess (deficiency) of revenues over expenditures	341.06	(1,656.17)
Fund Balance, beginning	<u>.00</u>	<u>1,656.17</u>
Fund Balance, ending	<u>341.06</u>	<u>.00</u>

CITY OF BAKER, LOUISIANA
 SPECIAL REVENUE FUNDS
 911 COMMUNICATIONS FUND
 COMPARATIVE BALANCE SHEET

June 30, 1998 and 1997

ASSETS

	<u>1998</u>	<u>1997</u>
Cash & cash equivalents	\$ 25,958.50	\$ 18,634.50
Due from other governmental agencies	<u>5,500.00</u>	<u>5,500.00</u>
Total Assets	<u>31,458.50</u>	<u>24,134.50</u>

LIABILITIES AND FUND BALANCE

Liabilities	.00	.00
Fund Balance, unreserved & undesignated	<u>31,458.50</u>	<u>24,134.50</u>
Total Liabilities and Fund Balance	<u>31,458.50</u>	<u>24,134.50</u>

CITY OF BAKERS, LOUISIANA

SPECIAL REVENUE FUNDS

911 COMMUNICATIONS FUND

COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE

Years Ended June 30, 1996 and 1997

	<u>1996</u>	<u>1997</u>
Revenues		
EMG payments	\$ 66,000.00	\$ 66,000.00
Total Revenues	66,000.00	66,000.00
Expenditures		
Salaries	40,891.04	40,159.83
Telephone	2,913.84	1,713.29
Retirement	4,896.10	4,671.21
Insurance	10,365.11	10,753.68
Total Expenditures	58,626.09	57,297.16
Excess of revenues over expenditures	7,323.91	8,702.84
Other Financing Sources (Uses)		
Transfer to Capital Improvements Priority Fund	.00	(20,000.00)
Total Other Financing Sources (Uses)	.00	(20,000.00)
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	7,323.91	(11,297.16)
Fund Balance, beginning	24,134.59	35,431.75
Fund Balance, ending	31,458.50	24,134.59

CITY OF BAKER, LOUISIANA

SPECIAL REVENUE FUNDS

CAPITAL IMPROVEMENTS PRIORITY FUND

COMPARATIVE BALANCE SHEET

June 30, 1998 and 1997

ASSETS

	1998	1997
Cash & cash equivalents	\$1,041,010.79	\$874,305.54
Accounts receivable	59,205.26	.00
Accrued interest receivable	<u>305.15</u>	<u>305.15</u>
Total Assets	<u>1,120,520.20</u>	<u>874,610.69</u>

LIABILITIES AND FUND BALANCE

Liabilities		
Accounts payable	.00	.00
Fund Balance, unreserved & undesignated	<u>1,120,520.20</u>	<u>874,610.69</u>
Total Liabilities and Fund Balance	<u>1,120,520.20</u>	<u>874,610.69</u>

CITY OF BAKER, LOUISIANA

SPECIAL REVENUE FUNDS

CAPITAL IMPROVEMENTS PRIORITY FUND

COMPARATIVE STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCE

Years Ended June 30, 1998 and 1997

	1998	1997
Revenues		
Auction proceeds	\$ 59,205.29	\$ 13,678.30
Donations	.00	27,459.00
Interest income	<u>1,669.60</u>	<u>2,268.59</u>
Total Revenues	61,194.89	43,405.89
Expenditures		
Capital outlay	211,629.59	233,794.25
Repairs and maintenance	<u>35,224.35</u>	<u>30,765.70</u>
Total Expenditures	<u>246,853.94</u>	<u>264,559.95</u>
Deficiency of revenues over expenditures	(185,659.05)	(221,154.06)
Other Financing Sources (Uses)		
Transfers in	467,634.15	498,234.59
Transfers out	<u>(25,923.26)</u>	<u>.00</u>
Total Other Financing Sources (Uses)	<u>441,710.89</u>	<u>498,234.59</u>
Excess of revenues and other financing sources over expenditures and other financing uses	256,051.84	277,079.53
Fund Balance, beginning	<u>674,638.66</u>	<u>638,607.19</u>
Fund Balance, ending	<u>930,690.50</u>	<u>915,686.72</u>

CITY OF BAKER, LOUISIANA
SPECIAL REVENUE FUNDS
POLICE CARS FUND
COMPARATIVE BALANCE SHEET
 June 30, 1998 and 1997

ASSETS

	<u>1998</u>	<u>1997</u>
Cash & cash equivalents	\$.00	\$.00
Total Assets	<u>.00</u>	<u>.00</u>

LIABILITIES AND FUND BALANCE

Liabilities	.00	.00
Fund Balance, unreserved and undesignated	<u>.00</u>	<u>.00</u>
Total Liabilities and Fund Balance	<u>.00</u>	<u>.00</u>

CITY OF BAKER, LOUISIANA

SPECIAL REVENUE FUNDS

POLICE CARS FUND

COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE

Years Ended June 30, 1998 and 1997

	<u>1998</u>	<u>1997</u>
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	1.800	<u>(1,237.00)</u>
Total Other Financing Sources (Uses)	<u>1.800</u>	<u>(1,237.00)</u>
Deficiency of revenues and other financing sources over expenditures and other financing uses	(1.800)	(1,237.00)
Fund Balance, beginning	<u>.00</u>	<u>1,237.00</u>
Fund Balance, ending	<u>.00</u>	<u>.00</u>

CITY OF BAKER, LOUISIANA
SPECIAL REVENUE FUNDS
D.A.R.E. PROGRAM FUND
COMPARATIVE BALANCE SHEET

June 30, 1998 and 1997

ASSETS

	1998	1997
Cash & cash equivalents	\$ 27,533.01	\$ 11,190.02
Total Assets	<u>27,533.01</u>	<u>11,190.02</u>

LIABILITIES AND FUND BALANCE

Liabilities	.00	.00
Fund Balance, unreserved and undesignated	27,533.01	11,190.02
Total Liabilities and Fund Balance	<u>27,533.01</u>	<u>11,190.02</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, 1998 and 1997

	1998	1997
Revenues		
Donations	\$ 455.35	\$ 1,199.95
Total Revenues	<u>455.35</u>	<u>1,199.95</u>
Expenditures		
Salaries	6,844.00	11,032.00
Supplies	7,812.81	12,020.00
Seminars/workshops	525.00	300.00
Equipment rental	813.53	740.02
Repairs to vehicle	<u>430.72</u>	<u>250.00</u>
Total Expenditures	<u>16,225.06</u>	<u>25,342.02</u>
Deficiency of revenues over expenditures	(15,769.71)	(23,944.07)
Other Financing Sources (Uses)		
Transfers from General Fund	<u>31,913.00</u>	<u>30,945.00</u>
Total Other Financing Sources (Uses)	<u>31,913.00</u>	<u>30,945.00</u>
Excess of revenues and other financing sources over expenditures and other financing uses	16,143.29	7,000.93
Fund Balance, beginning	<u>11,180.92</u>	<u>4,189.95</u>
Fund Balance, ending	<u>27,324.21</u>	<u>11,190.88</u>

CITY OF BAKER, LOUISIANA

SPECIAL REVENUE FUNDS

SCHOOLHOUSE FUND

COMPARATIVE BALANCE SHEET

June 30, 1998 and 1997

ASSETS

	1998	1997
Cash & cash equivalents	\$ 37,444.46	\$ 31,284.35
Total Assets	<u>37,444.46</u>	<u>31,284.35</u>

LIABILITIES AND FUND BALANCE

Liabilities	.00	.00
Fund Balance, unreserved & undesignated	37,444.46	31,284.35
Total Liabilities and Fund Balance	<u>37,444.46</u>	<u>31,284.35</u>

CITY OF BAKER, LOUISIANA

SPECIAL REVENUE FUNDS

SCHOOLHOUSE FUND

COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE

Years Ended June 30, 1998 and 1997

	<u>1998</u>	<u>1997</u>
Revenues	\$.00	\$.00
Expenditures		
Capital outlay	3,830.00	.00
Total Expenditures	<u>3,830.00</u>	<u>.00</u>
Deficiency of revenues over expenditures	(3,830.00)	.00
Other Financing Sources (Uses)		
Transfer from General Fund	10,000.00	10,000.00
Total Other Financing Sources (Uses)	<u>10,000.00</u>	<u>10,000.00</u>
Excess of revenues and other financing sources over expenditures and other financing uses	6,169.11	10,000.00
Fund Balance, beginning	31,284.35	21,284.35
Fund Balance, ending	<u>37,453.46</u>	<u>31,284.35</u>

CITY OF BAKER, LOUISIANA
SPECIAL REVENUE FUNDS
CONDEMNATION FUND
COMPARATIVE BALANCE SHEET
June 30, 1998 and 1997

	<u>1998</u>	<u>1997</u>
ASSETS		
Cash & cash equivalents	\$ 24,875.00	\$ 24,875.00
Total Assets	<u>24,875.00</u>	<u>24,875.00</u>
LIABILITIES AND FUND BALANCE		
Liabilities	.00	.00
Fund Balance, unreserved & undesignated	<u>24,875.00</u>	<u>24,875.00</u>
Total Liabilities and Fund Balance	<u>24,875.00</u>	<u>24,875.00</u>

CITY OF BAKER, LOUISIANA

SPECIAL REVENUE FUNDS

CONDEMNATION FUND

COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE

Years Ended June 30, 1996 and 1997

	1996	1997
Revenues	\$.00	\$.00
Expenditures		
Demolition expense	<u>.00</u>	<u>1,650.00</u>
Total Expenditures	<u>.00</u>	<u>1,650.00</u>
Deficiency of revenues over expenditures	.00	(1,650.00)
Fund Balance, beginning	24,875.00	<u>26,525.00</u>
Fund Balance, ending	<u>24,875.00</u>	<u>24,875.00</u>

CITY OF BAKER, LOUISIANA
 SPECIAL REVENUE FUNDS
 SUPPLEMENTAL PAYFIRE AND POLICE FUND
 COMPARATIVE BALANCE SHEET

June 30, 1998 and 1997

ASSETS

	<u>1998</u>	<u>1997</u>
Cash & cash equivalents	\$ 118,227.54	\$ 118,227.54
<u>Total Assets</u>	<u>118,227.54</u>	<u>118,227.54</u>

LIABILITIES AND FUND BALANCE

Liabilities	.00	.00
Fund Balance, unreserved and undesignated	118,227.54	118,227.54
<u>Total Liabilities and Fund Balance</u>	<u>118,227.54</u>	<u>118,227.54</u>

CITY OF BAKER, LOUISIANA

SPECIAL REVENUE FUNDS

SUPPLEMENTAL PAYFIRE AND POLICE FUND

COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE

Years Ended June 30, 1998 and 1997

	1998	1997
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>132.93</u>	<u>393.39</u>
Total Other Financing Sources (Uses)	<u>132.93</u>	<u>393.39</u>
Excess of revenues and other financing sources over expenditures and other financing uses	132.93	393.39
Fund Balance, beginning	<u>118,227.54</u>	<u>117,844.15</u>
Fund Balance, ending	<u>118,360.47</u>	<u>118,237.54</u>

CITY OF BAKER, LOUISIANA
 SPECIAL REVENUE FUNDS
 STREET MAINTENANCE FUND
 COMPARATIVE BALANCE SHEET

June 30, 1996 and 1997

ASSETS

	1996	1997
Cash & cash equivalents	\$ 1,235,514.31	\$ 991,769.09
Due from other governmental agencies	64,967.63	63,712.73
Accrued interest receivable	<u>1,330.62</u>	<u>493.89</u>
Total Assets	<u>1,301,814.31</u>	<u>1,055,975.71</u>

LIABILITIES AND FUND BALANCE

Liabilities		
Accounts payable	.00	.00
Fund Balance, unreserved & undesignated	1,301,814.31	1,055,975.71
Total Liabilities and Fund Balance	<u>1,301,814.31</u>	<u>1,055,975.71</u>

CITY OF BAKER, LOUISIANA

SPECIAL REVENUE FUNDS

STREET MAINTENANCE FUND

COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE

Years Ended June 30, 1998 and 1997

	1998	1997
Revenues		
Sales tax	\$ 570,988.00	\$ 520,708.83
Interest income	<u>10,856.09</u>	<u>10,110.13</u>
Total Revenues	681,844.09	530,818.96
Expenditures		
Supplies & materials	11,388.62	2,829.20
Maintenance & repair	11,734.00	109.60
Overly	<u>262,988.24</u>	<u>1,080.00</u>
Total Expenditures	<u>286,110.86</u>	<u>4,018.80</u>
Excess of revenues over expenditures	395,733.23	526,800.16
Fund Balance, beginning	<u>1,055,991.05</u>	<u>529,187.89</u>
Fund Balance, ending	<u>1,731,834.28</u>	<u>1,055,988.05</u>

CITY OF BAKER, LOUISIANA
SPECIAL REVENUE FUNDS
BEAUTIFICATION FUND
COMPARATIVE BALANCE SHEET

June 30, 1998 and 1997

ASSETS

	<u>1998</u>	<u>1997</u>
Cash & cash equivalents	\$ 3,478.00	\$ 3,899.56
Total Assets	<u>3,478.00</u>	<u>3,899.56</u>

LIABILITIES AND FUND BALANCE

Liabilities	.00	.00
Fund balance, unreserved & undesignated	3,478.00	3,899.56
Total Liabilities and Fund Balance	<u>3,478.00</u>	<u>3,899.56</u>

CITY OF BAKER, LOUISIANA

SPECIAL REVENUE FUNDS

REALTEIFICATION FUND

COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE

Years Ended June 30, 1998 and 1997

	1998	1997
Revenues:		
Donations	\$ 600.00	\$ 575.00
Total Revenues	600.00	575.00
Expenditures:		
Supplies	1,918.18	742.84
Total Expenditures	1,918.18	742.84
Deficiency of revenues over expenditures	(418.18)	(167.84)
Fund balance, beginning	3,898.56	4,066.40
Fund balance, ending	<u>3,478.38</u>	<u>3,898.56</u>

CITY OF BAKER, LOUISIANA
SPECIAL REVENUE FUNDS
POLICE EQUIPMENT GRANT FUND
COMPARATIVE BALANCE SHEET

June 30, 1996 and 1997

	<u>ASSETS</u>	
	1996	1997
Cash and cash equivalents	\$ 3.11	\$.00
<u>Total Assets</u>	<u>3.11</u>	<u>.00</u>

	<u>LIABILITIES AND FUND BALANCE</u>	
Liabilities	.00	.00
Fund balance, unreserved & undesignated	3.11	.00
<u>Total Liabilities and Fund Balance</u>	<u>3.11</u>	<u>.00</u>

CITY OF BAKER, LOUISIANA

SPECIAL REVENUE FUNDS

POLICE EQUIPMENT GRANT FUND

COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE

Years Ended June 30, 1998 and 1997

	1998	1997
Revenues:		
Grant proceeds	\$ 4,063.00	\$.00
Interest earned	<u>3.11</u>	<u>.00</u>
Total Revenues	4,066.11	.00
Expenditures:		
Supplies/equipment	<u>4,515.00</u>	<u>.00</u>
Deficiency of revenues over expenditures	(448.89)	.00
Other Financing Sources (Uses):		
Transfer from General Fund	<u>452.00</u>	<u>.00</u>
Total Other Financing Sources (Uses)	<u>452.00</u>	<u>.00</u>
Excess of revenues and other financing sources over expenditures and other financing uses	3.11	.00
Fund Balance, beginning	<u>.00</u>	<u>.00</u>
Fund Balance, ending	<u>3.11</u>	<u>.00</u>

CITY OF BAKER, LOUISIANA
SPECIAL REVENUE FUNDS
POLICE SNAP GRANT FUND
COMPARATIVE BALANCE SHEET

June 30, 1998 and 1997

ASSETS

	<u>1998</u>	<u>1997</u>
Cash & cash equivalents	\$ 5,599.71	\$.00
Due from other government agencies	<u>15,642.00</u>	<u>.00</u>
Total Assets	<u>21,241.71</u>	<u>.00</u>

LIABILITIES AND FUND BALANCE

Liabilities	.00	.00
Fund balance, unreserved & undesignated	<u>21,241.71</u>	<u>.00</u>
Total Liabilities and Fund Balance	<u>21,241.71</u>	<u>.00</u>

CITY OF BAKER, LOUISIANA

SPECIAL REVENUE FUNDS

POLICE SNAP GRANT FUND

COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE

Years Ended June 30, 1998 and 1997

	1998	1997
Revenues		
Grant proceeds	\$ 18,500.00	\$.00
Total Revenues	18,500.00	.00
Expenditures		
Salaries	3,820.29	.00
Total Expenditures	3,820.29	.00
Excess of revenues over expenditures	14,679.71	.00
Other Financing Sources (Uses)		
Transfer from General Fund	6,562.00	.00
Total Other Financing Sources (Uses)	6,562.00	.00
Excess of revenues and other financing sources over expenditures and other financing uses	21,241.71	.00
Fund Balance, beginning	.00	.00
Fund Balance, ending	21,241.71	.00

CITY OF BAKER, LOUISIANA

SPECIAL REVENUE FUNDS

CITY COURT FUND

COMPARATIVE BALANCE SHEET

June 30, 1996 and 1997

	ASSETS	
	1996	1997
Cash & cash equivalents	\$ 129,243.42	\$ 92,994.66
Due from other governmental agencies	1,632.00	.00
Due from General Fund	<u>1,871.00</u>	<u>3,321.00</u>
Total Assets	<u>132,746.42</u>	<u>96,315.66</u>

	LIABILITIES AND FUND BALANCE	
Liabilities		
Due to bond accounts	100.00	100.00
Accounts payable	<u>26,600.00</u>	<u>.00</u>
Total Liabilities	26,600.00	100.00
Fund Balance, unreserved & undesignated		
	<u>106,146.42</u>	<u>96,215.66</u>
Total Liabilities and Fund Balance	<u>132,746.42</u>	<u>96,315.66</u>

CITY OF BAKER, LOUISIANA

SPECIAL REVENUE FUNDS

CITY COURT FUND

COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE

Years Ended June 30, 1998 and 1997

	1998	1997
Revenues		
Court costs earned	\$23,320.00	\$22,310.67
Grant proceeds	17,971.26	.00
Interest income	<u>1,440.32</u>	<u>1,790.54</u>
Total Revenues	42,731.58	24,111.21
Expenditures		
Insurance	525.00	445.00
Computer & supplies	29,246.88	6,688.15
Other	170.46	557.00
Advertisement	492.25	.00
Office expense	<u>2,135.62</u>	<u>1,123.06</u>
Total Expenditures	<u>32,490.21</u>	<u>10,213.21</u>
Excess of revenues over expenditures	10,251.37	13,898.00
Fund Balance, beginning	<u>95,894.66</u>	<u>82,096.62</u>
Fund Balance, ending	<u>106,146.03</u>	<u>95,994.62</u>

CITY OF BAKER, LOUISIANA
SPECIAL REVENUE FUNDS
RECREATION FUND
COMPARATIVE BALANCE SHEET

June 30, 1998 and 1997

ASSETS

	<u>1998</u>	<u>1997</u>
Cash & cash equivalents	\$ 29,792.27	\$33,819.85
Total Assets	<u>29,792.27</u>	<u>33,819.85</u>

LIABILITIES AND FUND BALANCE

Liabilities	.00	.00
Fund balance, unreserved & undesignated	<u>29,792.27</u>	<u>33,819.85</u>
Total Liabilities and Fund Balance	<u>29,792.27</u>	<u>33,819.85</u>

CITY OF BARRER, LOUISIANA

SPECIAL REVENUE FUNDS

RECREATION FUND

COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE

Years Ended June 30, 1998 and 1997

	1998	1997
Revenues	\$.00	\$.00
Expenditures		
Contracted services	5,000.00	1,500.00
Participants	2,800.00	2,175.00
Supplies & equipment	26,637.58	6,135.15
Total Expenditures	23,637.58	8,360.15
Deficiency of revenues over expenditures	(23,637.58)	(8,360.15)
Other Financing Sources (Uses)		
Transfer from General Fund	20,000.00	20,000.00
Total Other Financing Sources (Uses)	20,000.00	20,000.00
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	(3,637.58)	11,639.85
Fund balance, beginning	33,619.85	21,920.00
Fund Balance, ending	29,782.27	33,559.85

CITY OF BAKER, LOUISIANA
SPECIAL REVENUE FUNDS
LIABILITY DEDUCTIBLE FUND
COMPARATIVE BALANCE SHEET

June 30, 1996 and 1997

	<u>1996</u>	<u>1997</u>
ASSETS		
Cash and cash equivalents	\$ 20,000.00	\$.00
Total Assets	<u>20,000.00</u>	<u>.00</u>
LIABILITIES AND FUND BALANCE		
Liabilities	.00	.00
Fund balance, unreserved & undesignated	20,000.00	.00
Total Liabilities and Fund Balance	<u>20,000.00</u>	<u>.00</u>

CITY OF BAKER, LOUISIANA

SPECIAL REVENUE FUNDS

LIABILITY DEDUCTIBLE FUND

COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE

Years Ended June 30, 1996 and 1997

	1996	1997
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>20,000.00</u>	<u>.00</u>
Total Other Financing Sources (Uses)	<u>20,000.00</u>	<u>.00</u>
Excess of revenues and other financing sources over expenditures and other financing uses	20,000.00	.00
Fund Balance, beginning	<u>.00</u>	<u>.00</u>
Fund Balance, ending	<u>20,000.00</u>	<u>.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 BAKER, LOUISIANA
DEBT SERVICE FUND - LELAND REHAB
COMPARATIVE BALANCE SHEET

June 30, 1998 and 1997

ASSETS

	<u>1998</u>	<u>1997</u>
Cash & cash equivalents	\$ 27,427.00	\$ 18,143.18
Assessments receivable - (including interest due of \$60,970.84 and net of allowance for bad debt of \$142,708.12)	<u>.00</u>	<u>.00</u>
Total Assets	<u>27,427.00</u>	<u>18,143.18</u>

LIABILITIES AND FUND BALANCE

Liabilities	.00	.00
Fund Balance, reserved for future debt service	<u>27,427.00</u>	<u>18,143.18</u>
Total Liabilities and Fund Balance	<u>27,427.00</u>	<u>18,143.18</u>

CITY OF BAKER, LOUISIANA

DEBT SERVICE FUND - LELAND REHAB

COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE

Years Ended June 30, 1998 and 1997

	1998	1997
Revenues		
Assessments	\$ 5,918.21	\$.00
Interest earned	<u>4,285.70</u>	<u>.00</u>
Total Revenues	9,203.91	.00
Expenditures		
Bad debts	<u>.00</u>	<u>2,095.35</u>
Total Expenditures	<u>.00</u>	<u>2,095.35</u>
Excess (deficiency) of revenues over expenditures	9,203.91	(2,095.35)
Fund Balance, beginning	<u>18,143.18</u>	<u>20,238.53</u>
Fund Balance, ending	<u>27,427.09</u>	<u>18,143.18</u>

ENTERPRISE FUNDS

Utility Fund - To account for the provision of water, gas, and sewer services to residents of the City of Baker 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 BAKER, LOUISIANA

ENTERPRISE FUNDS

COMBINING BALANCE SHEET

June 30, 1998

With Comparative Totals For June 30, 1997

	Utility Fund	Cemetery Fund	City-Parish Street Fund	(overseas only) Totals	
				1998	1997
ASSETS					
Cash and cash equivalents	\$1,634,540.86	\$141,413.10	\$85,127.48	\$1,861,081.55	\$1,861,401.58
Accounts receivable, net	288,676.25	19,558.93	.00	308,235.18	308,264.48
Accrued interest receivable	48,890.83	.00	.00	48,890.83	7,897.38
Due from other governmental agencies	.00	.00	4,508.55	4,508.55	4,508.55
Inventory	59,717.84	187,858.98	.00	247,576.82	489,131.08
Prepaid expenses	2,920.80	.00	.00	2,920.80	5,853.04
Restricted assets:					
Cash & cash equivalents	1,382,798.34	37,398.13	.00	1,420,196.47	1,374,458.91
Fixed assets, net of accumulated depreciation	3,383,534.44	389,392.48	.00	3,772,926.92	3,887,455.41
Deferred bond debt, net	12,282.32	.00	.00	12,282.32	14,842.38
TOTAL ASSETS	8,732,852.70	905,814.33	89,636.00	7,777,858.95	7,572,897.88
LIABILITIES AND FUND EQUITY					
Liabilities					
Accounts payable	6,733.86	3,828.99	.00	6,868.94	2,211.58
Deferred revenues	.00	2,297.00	.00	2,297.00	2,297.00
Other payables	.00	.00	.00	.00	4,777.98
Payables from restricted assets:					
General obligation bonds payable	1,470,808.00	.00	.00	1,470,808.00	1,670,808.00
Accrued interest payable	59,128.88	.00	.00	59,128.88	59,128.88
Customer deposits	121,827.27	.00	.00	121,827.27	112,894.04
Compensated absences payable	155,891.82	99,833.14	1,268.04	175,151.95	183,238.29
Merchandise payable	.00	633,498.08	.00	633,498.08	627,148.08
Total Liabilities	1,712,549.83	643,812.18	1,268.04	2,368,448.95	2,543,177.58
Fund Equity					
Contributed Capital	270,591.37	.00	.00	270,591.37	285,148.37
Retained earnings:					
Reserved for customer deposits	121,827.27	.00	.00	121,827.27	112,894.04
Unreserved	4,887,484.43	260,792.14	88,368.96	5,235,569.55	4,851,671.98
Total Fund Equity	5,059,903.07	260,792.14	88,368.96	5,429,034.20	5,029,818.27
TOTAL LIABILITIES AND FUND EQUITY	8,732,852.70	905,814.33	89,636.00	7,777,858.95	7,572,897.88

CITY OF BAKER, LOUISIANA

ENTERPRISE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN RETAINED EARNINGS

Year Ended June 30, 1998

With Comparative Totals For The Year Ended June 30, 1997

	Utility Fund	Cemetery Fund	City/Parish Spec. Fund	(overstatement only)	
				1998	1997
Operating Revenues					
Charges for service:					
Water sales	\$ 144,808.00	\$.00	\$.00	\$ 144,808.00	\$ 123,808.00
Rental - sprinkler system	1,200.00	.00	.00	1,200.00	1,100.00
Reconnecting charges	140,807.58	.00	.00	140,807.58	89,500.00
Gas sales	1,447,509.25	.00	.00	1,447,509.25	1,374,748.78
Fees of bids, contracts, etc. (net of cost of goods sold)	.00	180,417.00	.00	180,417.00	89,744.91
Sewer service charges	280,503.89	.00	.00	280,503.89	290,342.88
City/Parish sewer fees	.00	.00	55,489.88	55,489.88	53,080.85
Other operating revenues	50,880.88	.00	.00	50,880.88	294.38
Total Operating Revenues	2,874,809.85	180,417.00	55,489.88	2,847,147.83	2,819,095.40
Operating Expenses					
Personnel services	1,228,848.42	14,442.89	14,024.42	1,257,315.73	1,999,074.87
Employee & related expenses	814,380.22	89,479.40	18,740.89	922,570.50	735,084.51
Occupancy	58,439.45	4,028.88	.00	62,468.33	37,527.82
Administrative	48,582.82	6,420.84	780.00	55,783.66	47,287.70
Depreciation	248,079.89	18,053.82	.00	266,133.71	247,687.85
Total Operating Expenses	2,202,327.20	108,425.93	34,175.21	2,344,928.34	2,791,785.74
Operating Income	672,482.65	71,991.07	21,314.67	502,089.49	527,309.70
Non-Operating Revenues (Expenses)					
Interest income	113,800.00	3,540.84	.00	117,340.84	78,785.40
Interest expense	(78,305.00)	.00	.00	(78,305.00)	(87,541.34)
Lease income	.00	3,802.00	.00	3,802.00	3,802.00
Bond related expenses	(2,158,000)	.00	.00	(2,158,000)	(2,158,000)
Total Non-Operating Revenues (Expenses)	(2,144,195.00)	7,342.84	.00	(2,036,854.16)	(2,158,000)
Income Before Operating Transfers	458,287.65	79,333.91	21,314.67	465,289.27	369,309.70

(Continued)

CITY OF BAKER, LOUISIANA

ENTERPRISE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN RETAINED EARNINGS (Continued)

Year Ended June 30, 1998

With Comparative Totals For The Year Ended June 30, 1997

	Lobby Fund	Secretary Fund	City-Parks Sports Fund	[reclassification only] Totals	
				1998	1997
Operating Transfers					
Operating Transfers in	\$.00	\$ 20,803.06	\$.00	\$ 20,803.06	\$.00
Operating Transfers out	<u>(182,008.04)</u>	<u>.00</u>	<u>.00</u>	<u>(182,008.04)</u>	<u>(202,808.04)</u>
Total Operating Transfers	<u>(182,008.04)</u>	<u>20,803.06</u>	<u>.00</u>	<u>(161,204.98)</u>	<u>(202,808.04)</u>
Net Income	280,852.88	85,208.04	21,289.57	387,350.49	170,858.68
Retained Earnings, beginning	4,085,453.76	280,168.70	47,818.42	4,051,871.00	4,545,844.01
Increase in reserve for customer deposits	85,852.33	.00	.00	85,852.33	(5,851.48)
Adjustment to prior periods	.00	(1,844.60)	.00	(1,844.60)	(6,812.27)
Retained Earnings, ending	<u>4,067,454.42</u>	<u>282,702.14</u>	<u>47,808.00</u>	<u>4,020,008.56</u>	<u>4,051,871.00</u>

CITY OF BAKER, LOUISIANA

ENTERPRISE FUNDS

COMBINING STATEMENT OF CASH FLOWS

Year Ended June 30, 1999

	Utility Fund	Sanitary Fund	City-Police Street Fund	Total
CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	\$2,048,347.18	\$ 201,818.34	\$ 50,895.88	\$ 2,301,061.41
Cash payments to suppliers for goods and services	(1,339,848.92)	(58,463.28)	(13,878.38)	(1,412,190.58)
Cash payments to employees for services	(585,898.92)	(58,589.13)	(18,947.92)	(663,435.97)
Net cash provided by operating activities	122,600.24	84,765.93	28,070.58	235,436.75
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:				
Operating transfers in	.00	25,923.56	.00	25,923.56
Operating transfers out	(182,808.04)	.00	.00	(182,808.04)
Net cash provided by (used for) non-capital financing activities	(182,808.04)	25,923.56	.00	(156,884.48)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition of capital assets	(195,764.48)	(24,778.73)	.00	(220,543.21)
Principal payments on bond maturities or notes	(200,000.00)	.00	.00	(200,000.00)
Interest paid on bonds or notes	(80,500.00)	.00	.00	(80,500.00)
Interest received on bond proceeds	28,888.07	.00	.00	28,888.07
Capital contributed by property owners	3,262.00	.00	.00	3,262.00
Net cash used for capital and related financing activities	(442,764.48)	(24,778.73)	.00	(467,543.21)
CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest on investments	44,500.00	3,516.84	.00	48,016.84
Lease income	.00	3,000.00	.00	3,000.00
Net cash provided by investing activities	44,500.00	6,516.84	.00	51,016.84
Net increase in cash and cash equivalents	158,332.14	73,789.49	28,070.58	259,192.21
Cash and cash equivalents at beginning of year	2,858,085.18	955,012.27	41,581.86	3,854,679.31
Cash and cash equivalents at end of year	3,016,417.32	1,028,801.76	69,652.44	4,114,871.52

(Continued)

CITY OF BAKER, LOUISIANA

ENTERPRISE FUNDS

COMBINED STATEMENT OF CASH FLOWS (Continued)

Year Ended June 30, 1998

	Utility Fund	Community Fund	City-Parish Sewer Fund	Total
Reconciliation of operating income to net cash provided by operating activities:				
Operating income	\$ 478,705.65	\$ 51,885.74	\$ 271,380.87	\$ 801,972.26
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation	248,079.08	18,053.82	.00	266,132.90
Changes in assets and liabilities:				
(Increase) decrease in accounts receivable, net	3,880.81	(2,841.33)	.00	(160.52)
(Increase) decrease in inventory	(1,805.14)	14,681.82	.00	12,876.68
decrease in prepaid expenses	1,405.00	292.00	1,480.04	3,177.04
increase in accounts payable	210.41	2,290.75	.00	2,501.16
increase (decrease) in compensated absences payable	13,051.30	(2,084.34)	689.32	11,656.28
increase in customer deposits payable	8,832.33	.00	.00	8,832.33
(decrease) in price merchandise payable	.00	(3,480.80)	.00	(3,480.80)
Total adjustments	278,862.88	13,282.17	2,169.36	294,314.41
Net cash provided by operating activities	757,568.53	65,167.91	273,550.23	1,096,286.67

CITY OF BAKER, LOUISIANA
 ENTERPRISE FUNDS
 UTILITY FUND
 COMPARATIVE BALANCE SHEET

June 30, 1998 and 1997

ASSETS

	1998	1997
Current Assets		
Cash & cash equivalents	\$1,834,540.98	\$1,519,009.11
Accounts receivable (net of allowance for doubtful accounts of \$43,180.36 in 1998 and \$99,873.69 in 1997)	162,435.28	160,323.68
Unbilled receivables	89,540.97	107,333.88
Accrued interest receivable	48,895.53	7,697.39
Prepaid expenses	2,500.00	3,005.00
Inventory	<u>28,717.04</u>	<u>25,809.29</u>
Total Current Assets	2,093,636.00	1,824,088.25
Restricted Assets		
Cash and cash equivalents	1,392,798.34	1,349,697.07
Property, Plant and Equipment, at cost (net of accumulated depreciation of \$3,444,171.06 in 1998 and \$3,188,091.66 in 1997)	3,993,534.44	3,448,699.01
Other Assets		
Deferred bond debt, (net of amortization of \$6,443.69 in 1998 and \$9,285.85 in 1997)	<u>12,392.32</u>	<u>14,547.35</u>
Total Assets	<u>\$,772,355.70</u>	<u>\$,696,931.68</u>

(Continued)

CITY OF BAKER, LOUISIANA

ENTERPRISE FUNDS

UTILITY FUND

COMPARATIVE BALANCE SHEET (Continued)

June 30, 1998 and 1997

LIABILITIES AND FUND EQUITY

	1998	1997
Current Liabilities:		
Payable from current assets:		
Accounts payable	\$ 3,718.06	\$ 1,735.15
Sales tax payable	<u>3,655.47</u>	<u>4,777.99</u>
Total Current Liabilities (payable from current assets)	6,723.53	6,513.14
Payable from restricted assets:		
Revenue bonds payable	200,000.00	200,000.00
Accrued interest payable	18,129.99	20,125.00
Customer deposits	<u>121,827.27</u>	<u>112,964.98</u>
Total Current Liabilities (payable from restricted assets)	<u>340,957.26</u>	<u>333,119.98</u>
Total Current Liabilities	351,680.81	339,633.08
Long-term Liabilities:		
Payable from restricted assets:		
General obligation bonds payable	1,205,000.00	1,410,000.00
Compensated absences payable	<u>158,881.82</u>	<u>142,280.52</u>
Total Long-term Liabilities	<u>1,360,881.82</u>	<u>1,552,280.52</u>
Total Liabilities	1,712,562.63	1,891,893.60

(Continued)

CITY OF BAKER, LOUISIANA

ENTERPRISE FUNDS

UTILITY FUND

COMPARATIVE BALANCE SHEET (Continued)

June 30, 1998 and 1997

	1998	1997
Fund Equity		
Contributed Capital:		
Municipality	\$ 4,000.00	\$ 4,000.00
Consumer	<u>266,470.61</u>	<u>261,118.61</u>
Total Contributed Capital	270,501.37	265,148.37
Retained Earnings:		
Reserved for customer deposits	121,827.27	112,664.94
Unreserved	<u>4,766,483.43</u>	<u>4,395,483.70</u>
Total Retained Earnings	<u>4,788,311.70</u>	<u>4,508,458.72</u>
Total Fund Equity	<u>9,068,813.07</u>	<u>7,173,608.09</u>
Total Liabilities and Fund Equity	<u>9,772,355.70</u>	<u>8,005,591.69</u>

CITY OF BAKER, LOUISIANA

ENTERPRISE FUNDS

UTILITY FUND

COMPARATIVE STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN RETAINED EARNINGS

Years Ended June 30, 1998 and 1997

	1998	1997
Operating Revenues		
Charges for services:		
Water sales	\$ 744,696.95	\$ 733,906.22
Rental-sprinkler system	1,200.00	1,100.00
Reconnecting charges	118,607.53	99,590.68
Gas sales	1,447,906.29	1,374,740.78
Miscellaneous revenue	50,600.00	.00
Sewer service charges	<u>298,603.92</u>	<u>288,282.88</u>
Total Operating Revenues	2,631,634.65	2,478,600.52
Operating Expenses		
Personal services	1,329,646.42	1,181,006.89
Employee & related expenses	614,300.22	637,278.11
Occupancy	59,438.45	85,607.37
Administrative	49,662.02	41,899.52
Depreciation	<u>249,628.09</u>	<u>235,664.99</u>
Total Operating Expenses	2,292,122.20	2,181,466.79
Operating Income	429,708.05	314,004.77
Non-Operating Revenues, (Expenses)		
Interest income	113,898.20	73,553.70
Interest expense	(78,545.00)	(87,341.34)
Bond related expenses	<u>(2,155.03)</u>	<u>(2,155.03)</u>
Total Non-Operating Revenues (Expenses)	<u>33,198.17</u>	<u>(15,942.67)</u>
Income Before Operating Transfers	462,853.02	298,062.10
Operating Transfers		
Transfer to General Fund	<u>(182,000.00)</u>	<u>(182,000.00)</u>

(Continued)

CITY OF BAKER, LOUISIANA

ENTERPRISE FUNDS

UTILITY FUND

COMPARATIVE STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN RETAINED EARNINGS (Continued)

Years Ended June 30, 1998 and 1997

	1998	1997
Net Income	\$ 280,852.88	\$ 116,682.0
Retained Earnings, beginning	4,386,403.78	4,262,723.00
Increase in reserve for customer deposits	<u>18,832.33</u>	<u>(3,351.40)</u>
Retained Earnings, ending	<u>4,694,088.43</u>	<u>4,395,403.78</u>

CITY OF BAKER, LOUISIANA

ENTERPRISE FUNDS

UTILITY FUND

COMPARATIVE STATEMENT OF CASH FLOWS

Years ended June 30, 1998 and 1997

	1998	1997
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash received from customers	\$ 2,648,347.19	\$ 2,452,862.03
Cash payments to suppliers for goods and services	(1,308,848.02)	(1,294,202.76)
Cash payments to employees for services	(600,898.02)	(528,014.14)
Net cash provided by operating activities	708,601.15	630,645.13
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:		
Operating transfers out	(182,000.04)	(182,000.04)
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	(185,724.52)	(221,129.72)
Principal payment on bond indebtedness	(200,000.00)	(100,000.00)
Interest paid on bonds	(80,500.07)	(85,710.34)
Interest received on bond proceeds	28,088.07	28,407.44
Capital contributed by property owners	5,252.00	5,090.50
Net cash used for capital and related financing activities	(412,764.49)	(465,092.12)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Interest on investments	44,500.00	48,300.01
Net cash provided by investing activities	44,500.00	48,300.01

(Continued)

CITY OF BAKER, LOUISIANA

ENTERPRISE FUNDS

UTILITY FUND

COMPARATIVE STATEMENT OF CASH FLOWS (Continued)

Years Ended June 30, 1998 and 1997

	1998	1997
Net increase (decrease) in cash and cash equivalents	\$ 158,305.14	\$ (70,073.12)
Cash and cash equivalents at beginning of year	<u>2,899,005.18</u>	<u>2,969,078.30</u>
Cash and cash equivalents at end of year	<u><u>3,057,310.32</u></u>	<u><u>2,899,005.18</u></u>
Reconciliation of operating income to net cash provided by operating activities:		
Operating income	429,705.85	314,034.77
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation	249,079.09	235,844.66
Change in assets and liabilities:		
(increase) decrease in accounts receivable	7,680.81	(25,959.09)
(increase) in inventory	(1,908.14)	(3,207.66)
(increase) decrease in prepaid expenses	1,405.00	(3,995.00)
increase in accounts payable	210.41	1,353.00
increase in compensated absences payable	13,601.30	9,263.67
increase in customer deposits payable	<u>6,832.33</u>	<u>3,351.40</u>
Total Adjustments	<u>278,900.80</u>	<u>216,811.20</u>
Net cash provided by operating activities	<u><u>708,607.65</u></u>	<u><u>500,049.03</u></u>

CITY OF BAKER, LOUISIANA

ENTERPRISE FUNDS

UTILITY FUND

COMPARATIVE SCHEDULE OF OPERATING EXPENSES

Years Ended June 30, 1998 and 1997

	1998	1997
Personal Services:		
Equipment rental	\$ 3,502.11	\$ 6,020.04
Vehicle expenses	33,660.09	37,052.70
Cathodic protection	7,066.82	9,531.74
Supplies	17,657.92	24,340.89
Purchases - gas	873,960.51	849,644.94
Engineering fees	1,007.50	4,009.40
Chlorination - water	19,973.59	11,385.67
Maintenance - gas	13,475.57	31,854.37
Maintenance - water	54,676.03	50,703.00
Maintenance - sewer	30,505.73	16,267.35
Maintenance & repairs	15,281.89	6,239.35
Purchase & repair of meters	49,970.92	30,832.73
Electricity	<u>186,439.03</u>	<u>162,495.51</u>
Total Personal Services	1,229,646.42	1,181,005.09
Employee & Related Expenses:		
Salaries	492,446.94	504,642.88
Insurance	87,946.09	94,549.15
Uniforms	3,774.43	3,692.44
Retirement	28,163.44	32,010.17
Travel & education	1,260.00	1,551.17
Employee drug testing	<u>745.25</u>	<u>854.58</u>
Total Employee & Related Expenses	614,336.22	637,279.11
Occupancy:		
Utilities	90,205.28	7,397.15
Telephone	3,662.07	4,110.89
Insurance	15,281.50	23,991.32
Rent	<u>38,000.00</u>	<u>38,000.00</u>
Total Occupancy	58,459.45	66,607.37

(Continued)

CITY OF BAKER, LOUISIANA

ENTERPRISE FUNDS

UTILITY FUND

COMPARATIVE SCHEDULE OF OPERATING EXPENSES (Continued)

Years Ended June 30, 1998 and 1997

	1998	1997
Administratives:		
Professional fees	\$ 8,101.35	\$ 7,905.00
Office supplies	1,700.32	2,330.27
Association dues	100.00	120.00
Public relations	63.05	440.00
Computer expenses	23,258.78	15,200.00
Postage	<u>90,255.64</u>	<u>15,622.33</u>
Total Administrative	49,669.02	41,629.52
Depreciation:		
Depreciation - gas	45,650.00	45,440.88
Depreciation - water	87,721.98	87,623.89
Depreciation - sewer	24,405.00	23,132.54
Depreciation - other equipment	<u>91,201.99</u>	<u>79,642.38</u>
Total Depreciation	<u>249,079.09</u>	<u>235,844.69</u>
Total Operating Expenses	<u>2,282,127.20</u>	<u>2,161,495.79</u>

CITY OF BAKER, LOUISIANA
ENTERPRISE FUNDS
CEMETERY FUND
COMPARATIVE BALANCE SHEET

June 30, 1998 and 1997

ASSETS

	<u>1998</u>	<u>1997</u>
Current Assets		
Cash & cash equivalents	\$ 141,413.10	\$ 80,848.03
Accounts receivable - (net of allowance for doubtful accounts of \$5,013.47 for 1998 and \$1,817.22 for 1997)	19,588.03	11,737.40
Prepaid expenses	.00	252.00
Inventory	<u>287,539.60</u>	<u>382,321.30</u>
Total Current Assets	528,541.71	475,141.03
Restricted Assets		
Cash and cash equivalents	37,385.13	24,171.84
Fixed Assets		
Property, plant and equipment, at cost, (net of accumulated depreciation of \$100,843.82 for 1998 and \$85,332.60 for 1997)	<u>399,282.48</u>	<u>369,585.40</u>
Total Assets	<u>965,214.32</u>	<u>868,878.07</u>

(Continued)

CITY OF BAKER, LOUISIANA

ENTERPRISE FUNDS

CEMETERY FUND

COMPARATIVE BALANCE SHEET (Continued)

June 30, 1998 and 1997

LIABILITIES AND FUND EQUITY

	1998	1997
Current Liabilities		
Accounts payable	\$ 2,826.00	\$ 576.24
Merchandise payable	92,904.26	125,428.01
Deferred revenue	<u>2,267.00</u>	<u>2,267.00</u>
Total Current Liabilities	98,035.26	128,291.25
Long-Term Liabilities		
Compensated absences payable	18,003.14	20,687.88
Merchandise payable	<u>526,579.79</u>	<u>511,712.04</u>
Total Long-Term Liabilities	544,573.93	532,399.92
Total Liabilities	642,612.19	660,691.17
Fund Equity		
Retained earnings, unreserved	<u>202,792.14</u>	<u>209,188.70</u>
Total Liabilities and Fund Equity	<u>845,404.33</u>	<u>869,879.87</u>

CITY OF BAKER, LOUISIANA

ENTERPRISE FUNDS

CEMETERY FUND

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

Years Ended June 30, 1998 and 1997

	1998	1997
Operating Revenues		
Sales of lots, markers, etc. (net of cost of goods sold of \$49,241.07 for 1998 and \$33,654.79 for 1997)	\$ 160,417.00	\$ 89,744.01
Other operating revenues	00	254.18
Total Operating Revenues	160,417.00	89,998.09
Operating Expenses		
Personal services	14,442.89	6,586.24
Employee & related expenses	65,475.45	79,190.10
Occupancy	6,629.56	6,064.44
Administrative	6,429.64	4,527.59
Depreciation	16,063.62	11,062.99
Total Operating Expenses	108,432.16	99,340.35
Operating Income (Loss)	51,984.74	(9,341.26)
Non-Operating Revenues (Expenses)		
Interest income	3,518.04	3,211.62
Lease income	3,822.00	3,822.00
Total Non-Operating Revenues (Expenses)	7,438.04	7,133.62
Income (loss) before operating transfers	59,424.68	(2,207.64)
Operating Transfers		
Transfer from Capital Improvements Fund	25,923.36	00
Net Income (Loss)	85,358.04	(2,207.64)
Retained earnings, beginning	209,188.70	228,206.81
Adjustment to prior periods	(1,844.00)	(8,812.27)
Retained earnings, ending	282,702.34	208,186.79

CITY OF BAKER, LOUISIANA

ENTERPRISE FUNDS

CEMETERY FUND

COMPARATIVE STATEMENT OF CASH FLOWS

Years Ended June 30, 1998 and 1997

	1998	1997
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash received from customers	\$ 201,818.34	\$141,427.44
Cash payments to suppliers for goods and services	(88,493.29)	(51,665.56)
Cash payments to employees for services	<u>(88,393.18)</u>	<u>(37,188.63)</u>
Net cash provided by operating activities	55,197.88	12,574.62
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:		
Operating transfers in	<u>25,923.38</u>	<u>00</u>
Net cash provided by non-capital financing activities	25,923.38	00
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Acquisition of capital assets	<u>(24,779.76)</u>	<u>00</u>
Net cash used for capital and related financing activities	(24,779.76)	00
CASH FLOWS FROM INVESTING ACTIVITIES:		
Interest on investments	3,516.64	3,311.62
Lease income	<u>3,822.00</u>	<u>3,822.00</u>
Net cash provided by investing activities	<u>7,438.64</u>	<u>7,133.62</u>
Net increase in cash and cash equivalents	73,780.46	19,708.44
Cash and cash equivalents at beginning of year	<u>105,012.77</u>	<u>85,304.30</u>
Cash and cash equivalents at end of year	<u>178,793.23</u>	<u>105,012.77</u>

(Continued)

CITY OF BAKER, LOUISIANA

ENTERPRISE FUNDS

CEMETERY FUND

COMPARATIVE STATEMENT OF CASH FLOWS (Continued)

Years Ended June 30, 1998 and 1997

	1998	1997
Reconciliation of operating income (loss) to net cash provided by operating activities:		
Operating income (loss)	\$ 51,995.74	\$ (9,341.26)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:		
Depreciation	10,563.62	11,062.99
Changes in assets and liabilities:		
(increase) decrease in accounts receivable	(7,841.00)	18,120.39
decrease in inventory	14,661.62	6,279.92
(increase) decrease in prepaid expenses	252.00	(252.00)
increase in accounts payable	2,256.75	200.62
(decrease) in prior merchandise payable	(9,489.60)	(17,051.27)
increase (decrease) in other payables	(2,584.74)	3,003.44
increase (decrease) in deferred revenue	.00	(347.01)
Total Adjustments	<u>13,282.12</u>	<u>21,016.08</u>
Net cash provided by operating activities	<u>\$ 65,197.86</u>	<u>\$ 12,574.82</u>

CITY OF BAKER, LOUISIANA

ENTERPRISE FUNDS

CEMETERY FUND

COMPARATIVE SCHEDULE OF OPERATING EXPENSES

Years Ended June 30, 1998 and 1997

	1998	1997
Personal Services:		
Repairs	\$ 3,098.40	\$ 3,015.10
Vehicle expense	7,802.41	3,888.27
Equipment rental	90.54	88.27
Official journal	255.29	411.60
Bad debts	<u>3,789.25</u>	<u>.00</u>
Total Personal Services	14,442.89	6,599.24
Employee & Related Expenses:		
Salaries	48,958.28	54,489.22
Insurance	11,419.14	11,312.48
Uniforms	593.60	638.93
Drug-testing	35.50	.00
Retirement	<u>3,435.89</u>	<u>3,748.50</u>
Total Employee & Related Expenses	65,475.41	70,190.10
Occupancy:		
Utilities	4,207.71	4,301.73
Telephone	1,094.88	1,083.42
Insurance	<u>677.00</u>	<u>759.20</u>
Total Occupancy	6,029.59	6,064.44
Administrative:		
Professional fees	2,427.00	2,076.02
Office supplies	2,718.64	1,714.66
Association dues	873.00	718.00
Computer expense	<u>345.00</u>	<u>25.00</u>
Total Administrative	6,429.64	4,527.68
Depreciation:	<u>16,853.02</u>	<u>11,962.00</u>
Total Operating Expenses	108,422.16	99,340.36

CITY OF BAKER, LOUISIANA
 ENTERPRISE FUNDS
 CITY/PARISH SEWER FUND
 COMPARATIVE BALANCE SHEET
 June 30, 1998 and 1997

ASSETS

	1998	1997
Current Assets		
Cash & cash equivalents	\$ 45,127.48	\$ 41,051.65
Prepaid postage	.00	1,693.24
Due from other governmental agencies	<u>4,529.55</u>	<u>4,000.55</u>
Total Current Assets	49,657.03	47,605.24
Equipment, at cost, (net of accumulated depreciation of \$4,075.49 for 1998 & \$4,075.49 for 1997)	<u>.00</u>	<u>.00</u>
Total Assets	<u>49,657.03</u>	<u>47,605.24</u>

LIABILITIES AND FUND EQUITY

Long-Term Liabilities		
Compensated absences payable	<u>1,295.04</u>	<u>593.62</u>
Total Liabilities	1,295.04	593.62
Fund Equity		
Retained Earnings, Unreserved	<u>48,362.99</u>	<u>47,011.62</u>
Total Liabilities and Fund Equity	<u>49,657.03</u>	<u>47,605.24</u>

CITY OF BAKER, LOUISIANA

ENTERPRISE FUNDS

CITY/PARISH SEWER FUND

COMPARATIVE STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN RETAINED EARNINGS

Years Ended June 30, 1998 and 1997

	1998	1997
Operating Revenues		
City-parish sewer user fees	\$ 55,495.66	\$ 53,595.66
Operating Expenses		
Personal services	14,074.42	12,173.34
Employee & related expenses	18,740.89	17,819.30
Administrative	700.00	709.00
Total Operating Expenses	<u>33,515.31</u>	<u>30,699.64</u>
Income before operating transfers	21,980.35	23,196.21
Operating Transfers		
Transfer to Capital Improvement Fund	<u> .00</u>	<u>(20,599.00)</u>
Net Income	21,980.35	3,496.21
Retained Earnings, beginning	<u>47,019.42</u>	<u>43,913.21</u>
Retained Earnings, ending	<u>68,999.77</u>	<u>47,419.42</u>

CITY OF BAKER, LOUISIANA

ENTERPRISE FUNDS

CITY PARISH SEWER FUND

COMPARATIVE STATEMENT OF CASH FLOWS

Years Ended June 30, 1998 and 1997

	<u>1998</u>	<u>1997</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash received from customers	\$ 55,495.88	\$ 52,918.40
Cash payment to suppliers for goods and services	(13,878.38)	(14,372.88)
Cash payments to employees for services	(18,941.67)	(17,682.31)
Net cash provided by operating activities	23,575.83	20,945.40
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:		
Operating transfers out	.00	(20,000.00)
Net cash used for non-capital financing activities	.00	(20,000.00)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:	.00	.00
CASH FLOWS FROM INVESTING ACTIVITIES:	.00	.00
Net increase in cash and cash equivalents	23,575.83	945.40
Cash and cash equivalents at beginning of year	41,551.85	40,606.22
Cash and cash equivalents at end of year	<u>65,127.68</u>	<u>41,551.62</u>

(Continued)

CITY OF BAKER, LOUISIANA

ENTERPRISE FUNDS

CITY-PARISH SEWER FUND

COMPARATIVE STATEMENT OF CASH FLOWS - (Continued)

Years Ended June 30, 1996 and 1997

	<u>1996</u>	<u>1997</u>
Reconciliation of operating income to net cash provided by operating activities:		
Operating income	\$ 21,380.57	\$ 23,198.21
Adjustments to reconcile operating income to net cash provided by operating activities:		
Change in assets and liabilities:		
(increase) decrease in prepaid items	1,493.04	(843.00)
(increase) in accounts receivable	.00	(888.48)
increase (decrease) in compensated absences payable	<u>999.22</u>	<u>(631.70)</u>
Total Adjustments	<u>2,492.26</u>	<u>(2,163.18)</u>
Net cash provided by operating activities	<u>23,872.83</u>	<u>20,945.43</u>

CITY OF BAKER, LOUISIANA

ENTERPRISE FUNDS

CITY-PARISH SEWER FUND

COMPARATIVE SCHEDULE OF OPERATING EXPENSES

Years Ended June 30, 1998 and 1997

	1998	1997
Personal Services:		
Supplies	\$ 1,224.33	\$ 1,132.79
Postage	13,450.00	10,840.55
Computer expense	00	200.00
Total Personal Services	14,674.42	12,173.34
Employee & Related Expenses:		
Salaries	17,234.17	16,653.32
Insurance	282.81	205.69
Uniforms	163.98	350.00
Retirement	1,136.93	1,207.29
Total Employee & Related Expenses	18,748.09	17,616.30
Administrative:		
Audit	700.00	700.00
Total Operating Expenses	<u>34,115.31</u>	<u>30,489.64</u>

GENERAL FIXED ASSETS ACCOUNT GROUP

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

CITY OF BAKER, LOUISIANA

COMPARATIVE STATEMENT OF GENERAL FIXED ASSETS

June 30, 1998 and 1997

	1998	1997
General Fixed Assets		
Land	\$ 548,722.10	\$ 548,722.10
Buildings	1,539,050.80	1,562,166.00
Improvements other than buildings	2,486,703.22	2,482,623.33
Equipment	1,188,400.38	1,667,120.14
Vehicles	<u>1,183,737.29</u>	<u>1,264,343.52</u>
Total General Fixed Assets	<u>6,957,623.62</u>	<u>8,805,624.09</u>
Investment in General Fixed Assets		
General obligation bond	943,384.70	943,384.70
General revenues	1,281,408.46	1,481,583.95
Sales tax revenue bonds	542,448.00	542,448.00
Property tax revenue bonds	255,737.89	255,737.89
Federal revenue sharing fund	1,431,250.00	1,431,250.00
Social assessment revenue	332,406.88	332,406.88
General obligation note	312,468.61	312,468.61
Anti-recession fund	38,417.88	38,417.88
Local Government Assistance Fund	150,200.79	150,200.79
City Court operations	12,940.58	10,490.00
Capital Improvement Priority Fund	686,718.53	686,288.04
Motor vehicle tax refund	200,800.00	200,800.00
½ cent Street Maintenance Fund	48,354.80	48,354.80
Donations	106,318.53	106,318.53
Capital Improvement - Plan B Fund	98,354.87	98,354.87
Grant revenues	61,363.49	33,248.49
Surplus property	.00	2,166.00
911 Communications	<u>258,100.88</u>	<u>258,100.88</u>
Total Investment in General Fixed Assets	<u>6,957,623.62</u>	<u>8,805,624.09</u>

CITY OF BAKER, LOUISIANA

STATEMENT OF CHANGES IN GENERAL FIXED ASSETS

Year Ended June 30, 1999

	Land	Buildings	Improvements Other than Buildings	Equipment	Vehicles	Total
General fixed assets, beginning of year	\$548,732.19	\$1,902,185.00	\$2,400,903.33	\$1,897,120.14	\$1,204,143.32	\$6,953,084.99
Additions						
Capital improvements	.00	27,885.89	.00	68,083.11	114,883.89	211,020.90
General revenues	.00	.00	2,829.89	.00	.00	2,829.89
City court operations	.00	.00	.00	2,483.85	.00	2,483.85
Donations/grants	.00	.00	.00	21,035.80	.00	21,035.80
Total Additions	.00	27,885.89	2,829.89	92,546.96	114,883.89	248,094.33
Deductions						
Surplus property	.00	.00	.00	.00	2,189.00	2,189.00
General revenues	.00	.00	.00	1,175.00	222,947.80	224,122.80
Total Deductions	.00	.00	.00	1,175.00	225,136.80	226,311.80
General fixed assets, end of year	<u>\$548,732.19</u>	<u>1,930,070.89</u>	<u>2,403,733.32</u>	<u>1,958,480.80</u>	<u>1,987,187.30</u>	<u>6,827,923.32</u>

GENERAL LONG-TERM DEBT ACCOUNT GROUP

To account for unmatured 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

June 30, 1998 and 1997

	<u>Totals</u>	
	1998	1997
Amounts Available and to be Provided for the Retirement of General Long-Term Debt		
Amounts to be provided from General Fund Revenues -		
Claims & judgements	\$ 50,000.00	\$ 50,000.00
Compensated absences	<u>772,460.79</u>	<u>804,700.96</u>
Total Available and to be Provided	<u>822,460.79</u>	<u>854,700.96</u>
General Long-Term Debt Obligations		
Claims & judgements	50,000.00	50,000.00
Compensated absences	<u>772,460.79</u>	<u>804,700.96</u>
Total General Long-Term Debt Obligations	<u>822,460.79</u>	<u>854,700.96</u>

CITY OF BAKER, LOUISIANA

STATEMENT OF CHANGES IN GENERAL LONG-TERM DEBT

Year Ended June 30, 1998

	<u>Transactions</u> <u>during EYE 6/30/98</u>			
	<u>Balance</u> <u>7/1/97</u>	<u>New</u> <u>Issues</u>	<u>Payments</u>	<u>Balance</u> <u>6/30/98</u>
Claims & judgments	\$ 50,000.00	\$.00	\$.00	\$ 50,000.00
Compensated absences	<u>834,700.98</u>	<u>29,951.70</u>	<u>62,182.57</u>	<u>772,400.19</u>
Totals	<u>884,700.98</u>	<u>29,951.70</u>	<u>62,182.57</u>	<u>822,400.19</u>

CITY OF BAKER, LOUISIANA

SCHEDULE OF COMPENSATION PAID
TO GOVERNING MEMBERS

Year Ended June 30, 1988

Name	Salary	Retirement	Travel, Insurance & Expense	Total
Mayor Simpson	\$ 45,768.00	\$ 2,531.00	\$ 7,504.07	\$ 55,803.07
Councilman Pitts	8,400.00	525.00	757.84	9,682.84
Councilman Durigan	8,400.00	525.00	113.25	9,038.25
Councilman Davis	8,400.00	525.00	2,575.10	11,500.10
Councilman Ward	8,400.00	525.00	684.00	9,609.00
Councilman Walden	8,400.00	.00	914.75	9,314.75
Chief of Police - Gautreaux	35,260.00	3,176.28	5,257.85	43,721.14
Judge Engleman	15,782.00	2,652.96	4,919.75	23,354.71
Total	<u>138,852.00</u>	<u>9,865.00</u>	<u>21,912.63</u>	<u>170,729.63</u>

Auto losses for Mayor Simpson of \$4,776.99 and Police Chief Gautreaux of \$5,237.04 are not included in the expenses above.

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

October 27, 1998

The Honorable Bobby Simpson, Mayor,
and the Members of the City Council
City of Baker, Louisiana
P. O. Box 797
Baker, Louisiana 70704-0707

We have audited the general purpose financial statements of the City of Baker, Louisiana, as of and for the year ended June 30, 1998, and have issued our report thereon dated October 27, 1998.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. These 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
October 27, 1998
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, 1998, 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.

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 & Company
A Professional Accounting Corporation

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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
BASED ON AN AUDIT OF GENERAL PURPOSE
OR BASIC FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS

October 27, 1988

The Honorable Bobby Simpson, Mayor,
and the Members of the City Council
City of Baker, Louisiana
P. O. Box 707
Baker, Louisiana 70704-0707

We have audited the general purpose financial statements of the City of Baker, Louisiana, as of and for the year ended June 30, 1988 and have issued our report thereon dated October 27, 1988.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States. These 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.


John D. Butler & Company
A Professional Accounting Corporation

CITY OF BAKER, LOUISIANA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 1998

We have audited the financial statements of the City of Baker, Louisiana, as of and for the year ended June 30, 1998, and have issued our report thereon dated October 27, 1998. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our audit of the financial statements as of June 30, 1998, resulted in an unqualified opinion.

Section I Summary of Auditor's Reports

A. Report on Internal Control and Compliance Material to the Financial Statements

Internal Control	Material Weakness	<input checked="" type="checkbox"/>	No
	Reportable Condition	<input checked="" type="checkbox"/>	No
Compliance	Compliance Material to FVS	<input checked="" type="checkbox"/>	No

B. Federal Awards

N/A

Section II Financial Statement Findings

None Reported.

Section III Federal Award Findings and Questioned Costs

N/A

JOHN D. BUTLER & COMPANY
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P. O. BOX 80
BAKER, LOUISIANA 70304-0080
PHONE 773-4882

MANAGEMENT LETTER

October 27, 1988

The Honorable Buddy Simpson, Mayor
City of Baker, Louisiana
P. O. Box 707
Baker, Louisiana 70304-0707

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

MANAGEMENT POINTS

08.1 RECREATION COMMISSION APPLICATIONS/REPORTING

Criteria: It is important that the disposition of funds are made according to appropriate rules and regulations created by the Commission.

Condition: There were disbursements during the year for services as opposed to payments per participant as set up by the Commission.

Cause: The applications for request of funds required by potential recipients do not specifically address services. These forms were set up, as approved by the Commission at its inception, to apply for participant fees of no more than \$10 per participant provided that participant was a Baker resident.

Effects: The Commission could possibly be in violation of its policies and procedures.

Recommendation: The application forms should be redesigned to more clearly indicate the purpose of the funds. There should also be a requirement for final reporting from the recipients of service-type funds to include the results of the service provided, i.e. there were 100 children who attended the baseball camp, 75 of which were Baker residents.

Benefit: The benefit of more efficient reporting is the elimination of misunderstandings.

Reply: This recommendation was formulated as a result of a meeting that included the chairman of this commission. It will be complied with immediately.

58.2 MINUTES OF MEETINGS

Criteria: The minutes are the official record and should include all exhibits.

Condition: There were several instances in which exhibits mentioned in the minutes as attached were not attached to as part of the official record.

Cause: Possibly the exhibits were not available at the time that the minutes were signed/ filed, or it was simply an oversight.

Effect: The actions of the governing authority are not properly documented.

Recommendation: A folder could be created with each meeting to include all items that are to be made a part of the minutes. It would be kept on hand until all items have been filed.

Benefit: The official record would be complete and reliable.

Reply: The signature page will include the number of and a list of the attachments. Each attachment will include a signature line for both the Mayor and Clerk of Council.

58.3 ETHICS

Criteria: The City is subject to the Code of Ethics for Public Officials and Public Employees.

Condition: The husband of the Personnel Director, who also serves as the secretary of the Municipal Civil Service Board, is a commissioner of the Police and Fire Civil Service Board.

Cause: He was appointed.

Effect: This is a possible violation of the ethics code.

Recommendation: The City should obtain a legal opinion regarding this appointment. Currently, there is an Attorney General's opinion (77-1190) in regards to housing authority which states that, "No member of the immediate family of a commissioner of a housing authority may be employed or contract with the authority without violating prohibitions against commissioners having "indirect interest" in the authority."

Benefit: The City would be in compliance with applicable laws.

Reply: A legal opinion will be requested.

In reviewing those management points that were discussed in the prior year's audit, we found that all recommendations had been implemented. The procedures are effectively being utilized.

Sincerely,



John D. Butler & Co., APAC

CITY OF BARKER, LOUISIANA

SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS
Year Ended June 30, 1998

Section I Internal Control and Compliance Material to the Financial Statements

None Reported

Section II Internal Control and Compliance Material to Federal Awards

N/A

Section III Management Letter

(1) Daily Deposits	FY 8/97	To stress adherence to policy CR 180.1	Resolved
(2) Record Retention	FY 8/97	To keep records no longer than legally required	Resolved
(3) Customer Deposits	FY 8/97	To mail refund checks from Finance	Resolved

CITY OF BAKER, LOUISIANA

MANAGEMENT'S CORRECTIVE ACTION PLAN
Year Ended June 30, 1998

Section I Internal Control and Compliance Material to the Financial Statements

None Reported

Section II Internal Control and Compliance Material to Federal Awards

None Reported

Section III Management Letter

98.1 Recreation Commission	<i>Context:</i> Jean Byers, Secretary to Commission <i>Plan:</i> Application forms will be designed to include both service and participant type events and will also include a reporting requirement at completion. <i>Completion Date:</i> 9/98
98.2 Minutes of Meetings	<i>Context:</i> Jean Byers, Clerk of Council <i>Plan:</i> The signature page for council minutes will include the number of attachments as well as a list. Each attachment will include a signature line attesting to its inclusion. <i>Completion Date:</i> To begin with next meeting 11/24/98
98.3 Ethics	<i>Context:</i> Bobby Simpson, Mayor <i>Plan:</i> A legal opinion will be requested from the City attorney. <i>Completion Date:</i> 11/98