

2160

**OFFICIAL  
FILE COPY**  
**DO NOT SEND OUT**  
(Xerox necessary  
copies from this  
copy and PLACE  
BACK in FILE)

**RECEIVED**

DEC 30 1996

LEGISLATIVE AUDITOR

**CITY OF BAKER, LOUISIANA**  
**GENERAL PURPOSE FINANCIAL REPORT**  
**FISCAL YEAR ENDED JUNE 30, 1996**

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

Release Date FEB 20 1997

CITY OF BAKER

GENERAL PURPOSE FINANCIAL STATEMENTS

AS OF AND FOR THE YEAR ENDED JUNE 30, 1996

WITH SUPPLEMENTAL INFORMATION SCHEDULES

TABLE OF CONTENTS

GENERAL PURPOSE FINANCIAL STATEMENTS

Independent Auditor's Report . . . . .	2
Combined Balance Sheet - All Fund Types and Account Groups . . . . .	4
Combined Statement of Revenues, Expenditures and Changes in Fund Balance - All Governmental Fund Types . . . . .	8
Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Budget (GAAP Basis) and Actual - (General and Special Revenue Funds) . . . . .	12
Combined Statement of Revenues, Expenses and Changes in Retained Earnings - All Proprietary Fund Types . . . . .	16
Combined Statement of Cash Flows - All Proprietary Fund Types . . . . .	18
Notes to Financial Statements . . . . .	20

SUPPLEMENTAL INFORMATION SCHEDULES

General Fund	
Comparative Balance Sheet . . . . .	42
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual . . . . .	43
Schedule of Expenditures Compared to Budget (GAAP Basis). . . . .	48

CITY OF BAKER

GENERAL PURPOSE FINANCIAL STATEMENTS

AS OF AND FOR THE YEAR ENDED JUNE 30, 1996

WITH SUPPLEMENTAL INFORMATION SCHEDULES

TABLE OF CONTENTS - (Continued)

Special Revenue Funds	
Combining Balance Sheet . . . . .	62
Combining Statement of Revenues, Expenditures and Changes in Fund Balance . . . . .	66
Buffalo Festival:	
Comparative Balance Sheet . . . . .	70
Comparative Statement of Revenues, Expenditures and Changes in Fund Balance . . . . .	71
Heritage Museum:	
Comparative Balance Sheet . . . . .	72
Comparative Statement of Revenues, Expenditures and Changes in Fund Balance . . . . .	73
911 Communications:	
Comparative Balance Sheet . . . . .	74
Comparative Statement of Revenues, Expenditures and Changes in Fund Balance. . . . .	75
Capital Improvements Priority:	
Comparative Balance Sheet . . . . .	76
Comparative Statement of Revenues, Expenditures and Changes in Fund Balance . . . . .	77
Police Cars:	
Comparative Balance Sheet . . . . .	78
Comparative Statement of Revenues, Expenditures and Changes in Fund Balance . . . . .	79
Office of Rural Development:	
Comparative Balance Sheet . . . . .	80
Comparative Statement of Revenues, Expenditures and Changes in Fund Balance. . . . .	81
D.A.R.E. Program:	
Comparative Balance Sheet . . . . .	82
Comparative Statement of Revenues, Expenditures and Changes in Fund Balance. . . . .	83

CITY OF BAKER  
GENERAL PURPOSE FINANCIAL REPORT  
AS OF AND FOR THE YEAR ENDED JUNE 30, 1996  
WITH SUPPLEMENTAL INFORMATION SCHEDULES  
TABLE OF CONTENTS - (Continued)

Schoolhouse:	
Comparative Balance Sheet . . . . .	84
Comparative Statement of Revenues, Expenditures and Changes in Fund Balance. . . . .	85
Condemnation:	
Comparative Balance Sheet . . . . .	86
Comparative Statement of Revenues, Expenditures and Changes in Fund Balance. . . . .	87
Liability Deductible:	
Comparative Balance Sheet . . . . .	88
Comparative Statement of Revenues, Expenditures and Changes in Fund Balance. . . . .	89
Supplemental Pay:	
Comparative Balance Sheet . . . . .	90
Comparative Statement of Revenues, Expenditures and Changes in Fund Balance. . . . .	91
Street Maintenance:	
Comparative Balance Sheet . . . . .	92
Comparative Statement of Revenues, Expenditures and Changes in Fund Balance . . . . .	93
Beautification:	
Comparative Balance Sheet . . . . .	94
Comparative Statement of Revenues, Expenditures and Changes in Fund Balance. . . . .	95
City Court:	
Comparative Balance Sheet . . . . .	96
Comparative Statement of Revenues, Expenditures and Changes in Fund Balance. . . . .	97
Recreation:	
Comparative Balance Sheet . . . . .	98
Comparative Statement of Revenues, Expenditures and Changes in Fund Balance. . . . .	99

CITY OF BAKER

GENERAL PURPOSE FINANCIAL REPORT

AS OF AND FOR THE YEAR ENDED JUNE 30, 1996

WITH SUPPLEMENTAL INFORMATION SCHEDULES

TABLE OF CONTENTS - (Continued)

Agriculture and Forestry:	
Comparative Balance Sheet . . . . .	100
Comparative Statement of Revenues, Expenditures and Changes in Fund Balance. . . . .	101
Debt Service:	
Comparative Balance Sheet. . . . .	103
Comparative Statement of Revenues, Expenditures and Changes in Fund Balance. . . . .	104
Enterprise Funds	
Combining Balance Sheet . . . . .	106
Combining Statement of Revenues, Expenses and Changes in Retained Earnings . . . . .	110
Combining Statement of Cash Flows . . . . .	114
Utility:	
Comparative Balance Sheet . . . . .	118
Comparative Statement of Revenues, Expenses and Changes in Retained Earnings. . . . .	121
Comparative Statement of Cash Flows . . . . .	123
Comparative Schedule of Operating Expenses. . . . .	125
Cemetery Fund:	
Comparative Balance Sheet . . . . .	127
Comparative Statement of Revenues, Expenses and Changes in Retained Earnings. . . . .	129
Comparative Statement of Cash Flow. . . . .	130
Comparative Schedule of Operating Expenses. . . . .	132
City-Parish Sewer Revenue:	
Comparative Balance Sheet . . . . .	133
Comparative Statement of Revenues, Expenses and Changes in Retained Earnings. . . . .	134
Comparative Statement of Cash Flows . . . . .	135
General Fixed Assets Account Group	
Comparative Statement of General Fixed Assets . . . . .	138
Statement of Changes in General Fixed Assets . . . . .	139

CITY OF BAKER

GENERAL PURPOSE FINANCIAL REPORT

AS OF AND FOR THE YEAR ENDED JUNE 30, 1996

WITH SUPPLEMENTAL INFORMATION SCHEDULES

TABLE OF CONTENTS - (Continued)

General Long-Term Debt Account Group	
Comparative Statement of General Long-Term Debt . . . . .	142
Statement of Changes in General Long-Term Debt . . . . .	143
Schedule of Compensation Paid to Governing Members . . . . .	144
Report on Internal Control Structure Based on an Audit of General Purpose Financial Statements Performed in Accordance with Government Auditing Standards . . . . .	145
Report on Compliance Based on an Audit of General Purpose or Basic Financial Statements Performed in Accordance with Government Auditing Standards . . . . .	147

GENERAL PURPOSE FINANCIAL STATEMENTS

JOHN D. BUTLER & COMPANY  
A PROFESSIONAL ACCOUNTING CORPORATION  
P. O. BOX 30  
BAKER, LOUISIANA 70704-0030  

---

  
(504) 775-4982

INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying general purpose financial statements of the City of Baker, Louisiana, as of June 30, 1996, and for the year then ended, as listed in the table of contents. These general purpose financial statements are the responsibility of the City of Baker, Louisiana, management. Our responsibility is to express an opinion on these general purpose financial statements based on my audit.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. 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.

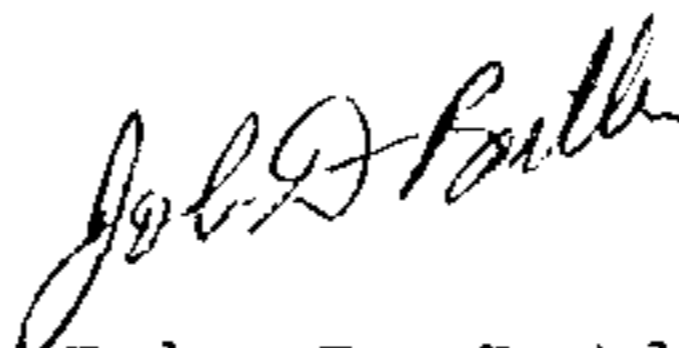
In our opinion the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the City of Baker, Louisiana, as of June 30, 1996, and the results of its operations and cash flows of its proprietary fund types for the year then ended in conformity with generally accepted accounting principles.



City of Baker  
October 16, 1996  
page 2

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 16, 1996 on our consideration of City of Baker's internal control structure as it relates to the general fund and a report dated October 16, 1996 on its compliance with laws and regulations.



John D. Butler & Company  
A Professional Accounting Corp.

Baker, Louisiana  
October 16, 1996

CITY OF BAKER  
COMBINED BALANCE SHEET -  
ALL FUND TYPES AND ACCOUNT GROUPS

June 30, 1996

Governmental Fund Types

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>
<u>Assets</u>			
Cash & cash equivalents	\$1,390,934.30	\$1,488,347.42	\$ 17,459.28
Receivables:			
Taxes & fees	620,531.29	-0-	-0-
Accounts (net)	-0-	-0-	-0-
Accrued interest	4,343.52	342.89	-0-
Assessments (net)	-0-	-0-	2,779.25
Due from other funds	-0-	1,250.00	-0-
Due from other governmental agencies	-0-	69,663.39	-0-
Inventory	41,538.23	-0-	-0-
Restricted assets:			
Cash & cash equivalents	-0-	-0-	-0-
Fixed assets (net of accumulated depreciation)	-0-	-0-	-0-
Long-term debt amounts to be provided for retirement	-0-	-0-	-0-
Other assets	-0-	-0-	-0-
<u>Total Assets</u>	<u>2,057,347.34</u>	<u>1,559,603.70</u>	<u>20,238.53</u>

Liabilities and Fund Equity

<u>Liabilities:</u>			
Accounts payable	69,766.85	43,008.62	-0-
Due to other funds	1,250.00	-0-	-0-
Due to other governmental agencies	4,025.50	-0-	-0-
Other payables	8,125.00	12,600.00	-0-
Payables from restricted assets:			
Customer deposits	-0-	-0-	-0-

(Continued)

Proprietary Fund Types	Account Groups		Totals	
	General Fixed Assets	General Long-term Debts	(Memorandum Only)	
Enterprise			1996	1995
\$1,661,487.77	\$ -0-	\$ -0-	\$4,558,228.77	\$4,398,033.15
-0-	-0-	-0-	620,531.29	529,087.62
301,168.27	-0-	-0-	301,168.27	256,466.89
8,964.06	-0-	-0-	13,650.47	13,848.34
-0-	-0-	-0-	2,779.25	4,915.34
-0-	-0-	-0-	1,250.00	66,048.00
3,873.10	-0-	-0-	73,536.49	92,228.63
412,202.06	-0-	-0-	453,740.29	450,644.20
1,404,102.08	-0-	-0-	1,404,102.08	1,496,435.48
3,834,133.34	6,964,369.20	-0-	10,798,502.54	10,217,745.91
-0-	-0-	697,342.95	697,342.95	682,417.18
16,702.43	-0-	-0-	16,702.43	18,857.51
7,642,633.11	6,964,369.20	697,342.95	18,941,534.83	18,226,728.25
5,635.68	-0-	-0-	118,411.15	50,515.72
-0-	-0-	-0-	1,250.00	66,048.00
-0-	-0-	-0-	4,025.50	5,229.89
-0-	-0-	-0-	20,725.00	75,985.97
109,643.54	-0-	-0-	109,643.54	119,703.54

CITY OF BAKER

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

June 30, 1996

Government Fund Types

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>
General obligation bonds	\$ -0-	\$ -0-	\$ -0-
Accrued interest	-0-	-0-	-0-
Contracts	-0-	-0-	-0-
Claims & judgements payable	-0-	-0-	-0-
Compensated absences payable	139,802.74	-0-	-0-
Notes payable	-0-	-0-	-0-
Prior merchandise payable	-0-	-0-	-0-
Deferred revenue	9,227.00	10,000.00	-0-
	<hr/>	<hr/>	<hr/>
Total Liabilities	232,197.09	65,608.62	-0-
Fund Equity:			
Contributed capital	-0-	-0-	-0-
Investment in general fixed assets	-0-	-0-	-0-
Retained earnings:			
Reserved for customer deposits	-0-	-0-	-0-
Unreserved-undesignated	-0-	-0-	-0-
Fund Balance:			
Reserved for future debt service	-0-	-0-	20,238.53
Reserved for inventory	41,538.23	-0-	-0-
Reserved for compensated absences	139,802.74	-0-	-0-
Unreserved-undesignated	1,643,809.28	1,493,995.08	-0-
	<hr/>	<hr/>	<hr/>
Total Fund Equity	1,825,150.25	1,493,995.08	20,238.53
<u>Total Liabilities and Fund Equity</u>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	2,057,347.34	1,559,603.70	20,238.53

The accompanying notes are an integral part of this statement.

Proprietary Fund Types	Account Groups		Totals	
	General Fixed Assets	General Long-Term Debt	(Memorandum Only)	
Enterprise			1996	1995
\$1,800,000.00	\$ -0-	\$ -0-	\$1,800,000.00	\$1,980,000.00
22,500.00	-0-	-0-	22,500.00	24,750.00
-0-	-0-	-0-	-0-	50,538.04
-0-	-0-	50,000.00	50,000.00	50,000.00
151,899.51	-0-	647,342.95	939,045.20	882,560.02
-0-	-0-	-0-	-0-	41,486.00
635,379.05	-0-	-0-	635,379.05	644,322.00
2,634.01	-0-	-0-	21,861.01	11,975.88
2,727,691.79	-0-	697,342.95	3,722,840.45	4,003,115.06
258,452.87	-0-	-0-	258,452.87	253,570.87
-0-	6,964,369.20	-0-	6,964,369.20	6,495,018.86
109,643.54	-0-	-0-	109,643.54	119,703.54
4,546,844.91	-0-	-0-	4,546,844.91	4,243,046.12
-0-	-0-	-0-	20,238.53	20,971.57
-0-	-0-	-0-	41,538.23	32,023.93
-0-	-0-	-0-	139,802.74	122,742.22
-0-	-0-	-0-	3,137,804.36	2,936,536.08
4,914,941.32	6,964,369.20	-0-	15,218,694.38	14,223,613.19
7,642,633.11	6,964,369.20	697,342.95	18,941,534.83	18,226,728.25

CITY OF BAKER

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

For The Year Ended June 30, 1996

	<u>General</u>	<u>Special Revenues</u>
<u>Revenues</u>		
Taxes and special assessments	\$3,637,496.92	\$ -0-
Licenses and permits	362,597.07	-0-
Intergovernmental	55,469.23	608,035.51
Charges for services	442,336.82	-0-
Fines	237,119.72	-0-
Interest	48,488.30	13,917.28
Donations	-0-	6,295.03
Citizens participation	-0-	12,076.65
Other revenues	<u>76,612.41</u>	<u>22,926.82</u>
 Total Revenues	 4,860,120.47	 663,251.29
<u>Expenditures</u>		
General government	1,378,525.25	550,450.39
Public safety:		
Police	1,201,376.66	-0-
Fire	593,166.26	-0-
Public works	1,071,972.04	-0-
Capital projects	<u>-0-</u>	<u>633,802.13</u>
 Total Expenditures	 4,245,040.21	 1,184,252.52
 Excess (deficiency) of revenues over expenditures	 615,080.26	 (521,001.23)
<u>Other Financing Sources (Uses)</u>		
Operating transfers in	182,000.04	724,459.69
Operating transfers out	<u>(673,309.81)</u>	<u>(82,173.22)</u>
 Total Other Financing Sources (Uses)	 <u>(491,309.77)</u>	 <u>642,286.47</u>

(Continued)

Debt Service	Total	
	(Memorandum 1996	Only) 1995
\$ -0-	\$3,637,496.92	\$3,476,614.65
-0-	362,597.07	305,028.74
-0-	663,504.74	653,130.38
-0-	442,336.82	411,876.16
-0-	237,119.72	102,822.28
-0-	62,405.58	52,023.22
-0-	6,295.03	8,969.30
-0-	12,076.65	17,318.25
-0-	99,539.23	346,080.57
-0-	5,523,371.76	5,373,863.55
733.04	1,929,708.68	2,048,781.41
-0-	1,201,376.66	1,075,726.64
-0-	593,166.26	557,438.92
-0-	1,071,972.04	1,049,789.59
-0-	633,802.13	145,406.54
733.04	5,430,025.77	4,877,143.10
(733.04)	93,345.99	496,720.45
-0-	906,459.73	959,579.59
-0-	(755,483.03)	(744,783.08)
-0-	150,976.70	214,796.51

CITY OF BAKER

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

Year Ended June 30, 1996

	<u>General</u>	<u>Special Revenues</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	\$ 123,770.49	\$ 121,285.24
Fund Balance, beginning	1,718,592.39	1,372,709.84
Increase in reserve for inventory	-0-	-0-
(Decrease) in reserve for compensated absences	-0-	-0-
Adjustment to prior periods	<u>(17,212.63)</u>	<u>-0-</u>
Fund Balance, ending	<u>1,825,150.25</u>	<u>1,493,995.08</u>

The accompanying notes are an integral part of this statement.



<u>Debt Service</u>	<u>Totals</u>	
	<u>(Memorandum Only)</u>	
	<u>1996</u>	<u>1995</u>
\$ (733.04)	\$ 244,322.69	\$711,516.96
20,971.57	3,112,273.80	2,411,565.09
-0-	-0-	6,735.93
-0-	-0-	(19,694.01)
-0-	(17,212.63)	2,149.83
20,238.53	3,339,383.86	3,112,273.80
	=====	=====

CITY OF BAKER

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

For The Year Ended June 30, 1996

	<u>General Fund</u>	
	<u>Budget</u>	<u>Actual</u>
<u>Revenues</u>		
Taxes	\$3,500,242	\$3,637,496.92
Licenses & permits	277,600	362,597.07
Intergovernmental	49,700	55,469.23
Charges for services	440,680	442,336.82
Fines	185,000	237,119.72
Interest	25,000	48,488.30
Other revenues	74,469	76,612.41
Donations	-0-	-0-
	4,552,691	4,860,120.47
<u>Expenditures</u>		
General government	1,511,815	1,378,525.25
Public safety		
Police	1,206,523	1,201,376.66
Fire	652,614	593,166.26
Public works	1,131,702	1,071,972.04
Capital projects	-0-	-0-
Debt service	-0-	-0-
	4,502,654	4,245,040.21
Excess (deficiency) of revenues over expenditures	50,037	615,080.26
<u>Other Financing Sources (Uses)</u>		
Operating transfers in	182,000	182,000.04
Operating transfers out	(678,136)	(673,309.81)
	(496,136)	(491,309.77)
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	(446,099)	123,770.49

(Continued)

Variance Favorable (Unfavorable)	Special Revenue Funds		Variance Favorable (Unfavorable)
	Budget	Actual	
\$ 137,254.92	\$ -0-	\$ -0-	\$ -0-
84,997.07	-0-	-0-	-0-
5,769.23	516,000	608,035.51	92,035.51
1,656.82	-0-	-0-	-0-
52,119.72	-0-	-0-	-0-
23,488.30	642	13,917.28	13,275.28
2,143.41	-0-	35,003.47	35,003.47
-0-	-0-	6,295.03	6,295.03
307,429.47	516,642	663,251.29	146,609.29
133,289.75	812,003	550,450.39	261,552.61
5,146.34	-0-	-0-	-0-
59,447.74	-0-	-0-	-0-
59,729.96	-0-	-0-	-0-
-0-	1,036,991	633,802.13	403,188.87
-0-	-0-	-0-	-0-
257,613.79	1,848,994	1,184,252.52	664,741.48
565,043.26	(1,332,352)	(521,001.23)	811,350.77
.04	723,721	724,459.69	738.69
4,826.19	(51,642)	(82,173.22)	(30,531.22)
4,826.23	672,079	642,286.47	(29,792.53)
569,869.49	(660,273)	121,285.24	781,558.24

CITY OF BAKER

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

Year Ended June 30, 1996

	<u>General Fund</u>	
	<u>Budget</u>	<u>Actual</u>
Fund Balance, beginning	\$ 1,718,592	\$1,718,592.39
Adjustment to prior periods	<u>-0-</u>	<u>(17,212.63)</u>
Fund Balance, ending	<u>1,272,493</u>	<u>1,825,150.25</u>

The accompanying notes are an integral part of this statement.

<u>Special Revenue Funds</u>			
<u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u>
\$ .39	\$1,372,710	\$1,372,709.84	(.16)
(17,212.63)	-0-	-0-	-0-
552,657.25	712,437	1,493,995.08	781,558.08

CITY OF BAKER

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

For The Years Ended June 30, 1996 and 1995

	<u>Enterprise Funds</u>	
	<u>1996</u>	<u>1995</u>
<u>Operating Revenues</u>		
Charges for service -		
Water sales	\$723,205.50	\$739,810.19
Rental - sprinkler system	1,200.00	1,150.00
Reconnecting & charges	104,216.66	89,025.76
Gas sales	1,601,290.22	1,389,505.95
Sales of lots, markers and vaults (net of cost of goods)	124,533.21	150,039.99
Sewer service charges	262,926.32	265,364.03
City-Parish sewer user fees	51,537.59	51,637.05
Other operating revenues	512.64	876.86
	2,869,422.14	2,687,409.83
<u>Operating Expenses</u>		
Departmental	2,157,013.77	1,590,732.88
General and administration	259,699.20	270,232.03
	2,416,712.97	1,860,964.91
Total Operating Expenses		
Operating Income	452,709.17	826,444.92
<u>Non-Operating Revenue (Expenses)</u>		
Interest income	80,888.97	98,240.95
Miscellaneous revenue (expense)	7,449.39	-0-
Interest expense	(97,000.37)	(107,537.69)
Bond related expenses	(2,155.08)	(3,152.96)
Lease income	3,411.00	3,411.00
	(7,406.09)	(9,038.70)
Total Non-Operating Revenues (Expenses)		

(Continued)

CITY OF BAKER

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

For The Years Ended June 30, 1996 and 1995

	<u>Enterprise Funds</u>	
	<u>1996</u>	<u>1995</u>
Income Before Operating Transfers	\$445,303.08	\$817,406.22
<u>Operating Transfers</u>		
Transfers In	31,023.34	2,203.48
Transfers Out	<u>(182,000.04)</u>	<u>(216,999.99)</u>
Total Operating Transfers In (Out)	<u>(150,976.70)</u>	<u>(214,796.51)</u>
Net Income	294,326.38	602,609.71
Retained Earnings, unreserved, beginning	4,243,046.12	3,687,994.75
(Increase) decrease in reserve for customer deposits	10,060.00	(3,510.00)
Adjustment to prior periods	<u>(587.59)</u>	<u>(44,048.34)</u>
Retained Earnings, unreserved, ending	4,546,844.91	4,243,046.12
	=====	=====

The accompanying notes are an integral part of this statement.

CITY OF BAKER

PROPRIETARY FUNDS

COMBINED STATEMENT OF CASH FLOWS -  
ALL PROPRIETARY FUND TYPES

For The Year Ended June 30, 1996

	<u>1996</u>
Cash flows from operating activities:	
Cash received from customers	\$2,904,880.54
Cash payments to suppliers for goods and services	(1,542,821.59)
Cash payments to employees for services	<u>(630,007.47)</u>
Net cash provided by operating activities	732,051.48
Cash flows from non-capital financing activities:	
Operating transfers out	(182,000.04)
Operating transfers in	<u>31,023.34</u>
Net cash used for non-capital financing activities	(150,976.70)
Cash flows from capital and related financing activities:	
Acquisition of capital assets	(483,859.37)
Principal payments on revenue bonds	(180,000.00)
Interest paid on revenue bonds	(99,250.37)
Interest received on bond proceeds	31,895.96
Capital contributed by property owners	<u>4,882.00</u>
Net cash used for capital and related financing activities	(726,331.78)
Cash flows from investing activities:	
Interest on investments	49,229.39
Lease income	<u>3,411.00</u>
Net cash provided by investing activities	<u>52,640.39</u>
Net increase (decrease) in cash and cash equivalents	(92,616.61)
Cash and cash equivalents at beginning of year	<u>3,158,206.46</u>

(Continued)



CITY OF BAKER

PROPRIETARY FUNDS

COMBINED STATEMENT OF CASH FLOWS - Continued

Year Ended June 30, 1996

	<u>1996</u>
Cash and cash equivalents at end of year	\$ 3,065,589.85 =====
Reconciliation of operating income to net cash provided by operating activities:	
Operating income	452,709.17
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation	287,878.43
Changes in assets and liabilities:	
(decrease) in accounts receivable, net	7,804.55
(decrease) in unbilled receivables	2,342.22
decrease in inventory	6,418.21
(decrease) in prepaid items	432.85
(decrease) in accounts payable	(29,114.35)
(decrease) in sales taxes payable	(24.35)
(decrease) in unclaimed refunds payable	(310.83)
(decrease) in compensated absences payable	24,498.89
(decrease) in customer deposits payable	(10,060.00)
increase in other payables	2,634.01
(decrease) in prior merchandise payable	<u>(13,157.02)</u>
Total adjustments	<u>279,342.61</u>
Net Cash Provided by Operating Activities	732,051.78 =====

The accompanying notes are an integral part of this statement.

NOTES TO FINANCIAL STATEMENTS

CITY OF BAKER

NOTES TO FINANCIAL STATEMENTS

June 30, 1996

Introduction

The City of Baker was originally governed by the provisions of the Lawrason Act, R.S. 33:321-481. The electorate adopted a Home Rule Charter on May 16, 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 of Baker is situated in the northwest part of the Parish of East Baton Rouge. It is approximately 6 square miles in size with a population of 13,241. Within the boundaries are approximately 64 miles of roads maintained by the City. It is currently servicing 5,326 utility customers and employs 137 persons.

(1) Summary of Significant Accounting Policies:

The accounting and reporting practice of the City of Baker conforms to generally accepted accounting principles as applicable to governments. Such accounting and reporting procedures also conform to the requirements of Louisiana Revised Statutes 24:517 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 of Baker uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

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

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

#### Governmental Funds:

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

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

#### Proprietary Funds:

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

1. Enterprise Funds - account for operations (a) where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges, or (b) where the

governing body has decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

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

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

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

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

Budgets and 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.

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 or Bank One.

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:

<u>Enterprise Funds</u>	<u>Customer Deposits</u>	<u>Improvements</u>	<u>Merchan- dise</u>	<u>Total</u>
Cash	-0-	432,769.99	17,483.86	450,253.85
Certificates of deposits	134,848.23	819,000.00	-0-	953,848.23
Total	134,848.23	1,251,769.99	17,483.86	1,404,102.08

Effective August 31, 1995, 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, 1995.

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 leave at year end.

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

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

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 appropriable for expenditure or 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 does 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.

## (2) Property Taxes

Property taxes are due January 1, and become delinquent after December 31. The City of Baker 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, 1996.



The total assessed value of property in the City of Baker is \$29,109,590 at June 30, 1996.

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	785,300	2.69%
Corrosion Mat.	646,300	2.22
South Central Bell	612,950	2.11
Agway System	496,200	1.70
Graves Chevrolet	487,450	1.67
Metropolitan Life	429,100	1.47
Entergy	348,300	1.20
Exxon Pipeline Co.	343,660	1.18
Ashy-Bickham	325,000	1.12
Lowe's Home Center	259,900	.89
	<u>4,734,160</u>	<u>16.25</u>

(3) Cash and Cash Equivalents

The cash and cash equivalents on hand at June 30, 1996, are as follows:

	<u>Governmental Funds</u>	<u>Proprietary Funds</u>
Demand deposits	\$1,520,923.44	\$ 989,001.65
Interest-bearing demand deposits	63,177.56	149,750.28
Time deposits	<u>1,312,520.00</u>	<u>1,926,437.92</u>
Total	<u>2,896,621.00</u>	<u>3,065,189.85</u>

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, 1996, the City had \$5,961,810.85 in deposits. These deposits are secured from risk by \$400,000 of federal deposit insurance and \$6,565,000.00 of pledged securities as follows:

General Fund	1,390,834.30
Special Revenue Funds	1,488,327.42
Debt Service Fund	17,459.28
Enterprise Funds - Restricted Assets	1,404,102.08
Utility Fund	1,552,661.08
Cemetery Fund	67,820.47
C/P Sewer Revenue Fund	<u>40,606.22</u>
 Total	 5,961,810.85 =====
 Bank One	 1,715,000.00
Hancock Bank of Louisiana	<u>4,850,000.00</u>
 Total	 6,565,000.00 =====

Even though the pledged securities are considered uncollateralized under the provisions of GASB Statement No. 3, LA RS 39:1229 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.

#### (4) Receivables

The net receivables of \$1,012,915.77 at June 30, 1996, are as follows:

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Debt Service Fund</u>	<u>Enter- prise Funds</u>	<u>Total</u>
Taxes & Fees	620,531.29	-0-	-0-	-0-	620,531.29
Trade Accts.	-0-	-0-	-0-	301,168.27	301,168.27
Interest	4,343.52	342.89	-0-	8,964.06	13,650.47
Assessments	-0-	-0-	2,779.25	-0-	2,779.25
Other	-0-	70,913.39	-0-	3,873.10	<u>74,786.49</u>
	<u>624,874.81</u>	<u>71,256.28</u>	<u>2,779.25</u>	<u>314,005.43</u>	<u>1,012,915.77</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 reflected in the accompanying financial statements at June 30, 1996 and 1995, as \$107,275.00 and \$109,617.22, respectively.

An allowance for bad debts is determined by a percentage based on prior year's experience. At June 30, 1996 and 1995, the allowance was calculated as \$61,099.59 and \$68,186.42, respectively, in the Utility Fund. The allowance in the Cemetery Fund at June 30, 1996 and 1995, is \$6,496.58 and \$6,887.17, respectively.

(5) Fixed Assets

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

	<u>Balance</u> <u>7-01-95</u>	<u>Addition</u>	<u>Deletion</u>	<u>Balance</u> <u>6-30-96</u>
Land	\$ 463,822.00	84,900.10	-0-	548,722.10
Buildings	1,218,493.13	256,572.30	-0-	1,475,065.43
Improvements other than buildings	2,453,814.14	2,252.52	-0-	2,456,066.66
Vehicles	1,283,713.89	220,407.69	161,520.00	1,342,601.58
Equipment	1,075,175.70	73,372.45	6,634.72	1,141,913.43
<b>Total</b>	<b>6,495,018.86</b>	<b>637,505.06</b>	<b>168,154.72</b>	<b>6,964,369.20</b>

A summary of proprietary fund type property, plant and equipment at June 30, 1996 is as follows:

	<u>Utility</u>	<u>Cemetery</u>	<u>City-Parish</u> <u>Sewer Revenue</u>	<u>Total</u>
Land	24,874.50	130,000.00	-0-	154,874.50
Water System	3,422,822.57	-0-	-0-	3,422,822.57
Gas System	1,750,276.97	-0-	-0-	1,750,276.97
Buildings	1,510.05	43,785.10	-0-	45,295.15
Equipment	868,089.90	38,568.74	4,075.49	910,734.13
Streets	-0-	50,000.00	-0-	50,000.00
Mausoleum	-0-	183,545.12	-0-	183,545.12
Relocation	364,548.20	-0-	-0-	364,548.20
Sewer line	4,806.69	-0-	-0-	4,806.69
<b>Total</b>	<b>6,436,928.88</b>	<b>445,898.96</b>	<b>4,075.49</b>	<b>6,886,903.33</b>
Less accumulated depreciation	2,975,324.93	73,369.57	4,075.49	3,052,769.99
<b>Net</b>	<b>3,461,603.95</b>	<b>372,529.39</b>	<b>-0-</b>	<b>3,834,133.34</b>

(6) Pension Plan

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

A. Municipal Employees Retirement System of Louisiana (System)

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

All permanent employees working at least 35 hours per week who are not covered by another pension plan and are paid wholly or in part from municipal funds and all elected municipal officials are eligible to participate in the System. Under Plan A, employees who retire at or after age 60 with at least 10 years of creditable service, 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, 7937 Office Park Boulevard, Baton Rouge, Louisiana 70809, or by calling (504) 925-4810.

*Funding Policy.* Under Plan A, members are required by state statute to contribute 9.25 percent of their annual covered salary and the City of Baker, Louisiana is required to contribute at an actuarially determined rate. The current rate is 6.75 percent of annual covered payroll. The contribution requirements of plan members and the City of Baker, Louisiana

### 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, 1980, 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 20 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 20 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 94095, Baton Rouge, Louisiana 70804, or by calling (504) 925-4060.

*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, 1996 were \$38,140, equal to the required contributions for each year.

#### (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, 1996, there were 11 participants at an annual cost to the City of \$14,903.93.

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

(8) Accounts and Other Payables

The payables of \$3,700,979.44 at June 30, 1996, are as follows:

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Proprietary Funds</u>	<u>General Long-term Debt</u>	<u>Total</u>
Accounts	69,766.85	43,008.62	5,635.68	-0-	118,411.15
Interest	-0-	-0-	22,500.00	-0-	22,500.00
Compensated absences	139,802.74	-0-	151,899.51	647,342.95	939,045.20
Notes & bonds	-0-	-0-	1,800,000.00	-0-	1,800,000.00
Other	<u>13,400.50</u>	<u>12,600.00</u>	<u>745,022.59</u>	<u>50,000.00</u>	<u>821,023.09</u>
	<u>222,970.09</u>	<u>55,608.62</u>	<u>2,725,057.78</u>	<u>697,342.95</u>	<u>3,700,979.44</u>

During the fiscal year ended June 30, 1986, the Hillcrest Memorial Gardens and Mausoleum filed for protection under the state bankruptcy law. It was determined by City officials that the City should take over the cemetery. In accordance with this decision, the City agreed to assume all financial and administrative obligations. It has been determined that as of June 30, 1996, the City had obligations for prepaid items as follows:

	<u>Interment Fees</u>	<u>Markers</u>	<u>Vaults</u>	<u>Total</u>
Balance at 7/01/95	261,640.00	133,412.00	249,270.00	644,322.00
Items furnished and/or amounts prepaid	<u>(2,728.00)</u>	<u>(2,434.95)</u>	<u>(3,780.00)</u>	<u>(8,942.95)</u>
Balance at 6/30/96	<u>258,912.00</u>	<u>130,977.05</u>	<u>245,490.00</u>	<u>635,379.05</u>

(9) Compensated Absences

At June 30, 1996, employees of the City have accumulated and vested \$939,045.20 of employee leave benefits, which was completed in accordance with GASB Codification Section C60. Of this amount, \$139,802.74 is recorded as an obligation of the General Fund, and \$647,342.95 is recorded within the general long-term debt account group. The leave liability for employees of Enterprise Funds of \$151,899.51 is accounted for within those funds.

(10) Leases

No capital leases exist as of June 30, 1996.

The City has operating leases of the following nature. The Mayor and the Chief of Police's autos are leased from a local car dealership. The minimum annual commitments under the operating leases are as follows:

6/97	\$ 9,629.40
6/98	9,629.40
6/99	4,833.24
6/00	<u>4,833.24</u>
Total	28,925.28 =====

(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, 1996:

	<u>General Obligation</u>
Compensated absences @ 7/01/95	\$ 632,417.18
Long-term portion earned (net):	
Vacation leave	6,483.55
Sick leave	<u>8,442.22</u>
Compensated absences @ 6/30/96	647,342.95 =====

That portion of compensated absences estimated to be paid in the current year is carried in the governmental funds. The figure above represents the long-term portion of compensated absences earned for services already rendered at June 30, 1996.

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

	<u>Bonds</u>	<u>Notes</u>	<u>Merchandise</u>	<u>Compensated Absences</u>	<u>Total</u>
Balance @ 7/01/95	1,800,000.00	41,486.00	515,457.60	127,400.62	2,484,344.22
Vacation leave earned/used	-0-	-0-	-0-	2,479.87	2,479.87
Sick leave earned/used	-0-	-0-	-0-	22,019.02	22,019.02

	<u>Bonds</u>	<u>Notes</u>	<u>Merchandise</u>	<u>Compensated Absences</u>	<u>Total</u>
Current portion	(190,000.00)	-0-	-0-	-0-	(190,000.00)
Furnished/purchased	-0-	-0-	(7,154.36)	-0-	(7,154.36)
Paid	-0-	(41,486.00)	-0-	-0-	(41,486.00)
Balance @ 6/30/96	1,610,000.00	-0-	508,303.24	151,899.51	2,270,202.75

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:

<u>Due Date</u>	<u>Principal</u>
4/01/97	190,000
4/01/98	200,000
4/01/99	205,000
4/01/00	220,000
4/01/01	230,000
Remaining years	<u>755,000</u>
	1,800,000

(12) Interfund Transactions

Amounts receivable and payable between funds are as follows:

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$ -0-	\$ 1,250.00
Special Revenue Funds: City Court	<u>1,250.00</u>	<u>-0-</u>
Total	<u>1,250.00</u>	<u>1,250.00</u>

Transfers to and from funds are as follows:



	<u>Transfers</u>	
	<u>In</u>	<u>Out</u>
Governmental Funds	\$906,459.73	\$(755,483.03)
Proprietary Funds	<u>31,023.34</u>	<u>(182,000.04)</u>
	937,483.07	937,483.07
	=====	

(13) Intergovernmental Receivables - Payables

The following is a summary of the intergovernmental receivables and payables due other governments at June 30, 1996:

	<u>Receivables</u>	<u>Payables</u>
General Fund	\$ -0-	\$ 4,025.50
Special Revenue Funds:		
911 Communications	5,500.00	-0-
Street Maintenance	62,923.39	-0-
City Court	1,240.00	-0-
Proprietary Funds:		
C/P Sewer Revenue	<u>3,873.10</u>	<u>-0-</u>
Total	73,536.49	4,025.50
	=====	

(14) Deferred Revenue

Deferred revenue of \$21,861.01 at June 30, 1996, is as follows:

Filing fees	\$ 577.00
Rent	3,200.00
Civic Center Fees	5,450.00
City of Baton Rouge/ Fire improvements	10,000.00
Collection fees	<u>2,634.01</u>
Total	21,861.01
	=====

In order to facilitate the renovation of the old schoolhouse, the Baker Chamber of Commerce advanced \$10,000 to the City. In return, a lease was executed between the City of Baker and the Chamber of Commerce for a period of fifty (50) months at \$200 per month. The lease began on 8/1/93, leaving a balance of unearned income at June 30, 1996 of \$3,200.00.

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, 1996 is \$5,450.00

The City of Baton Rouge issued a one-time gift to the City of Baker to be used within the fire department. This receipt of \$10,000 will be used in the next fiscal year for capital improvements.

Hibernia National Bank returned the responsibility of collection on loans related to the cemetery for several accounts during the fiscal year. The potential revenue to the City is \$2,634.01 which is being deferred until the fees are actually received.

(15) Reserved and Designated Retained Earnings/Fund Balances

The following is a summary of reserved and designated retained earnings/fund balances at June 30, 1996:

	<u>Governmental Funds</u>	<u>Proprietary Funds</u>
Customer deposits	\$ -0-	\$109,643.54
Debt service	20,238.53	-0-
Inventory	41,538.23	-0-
Compensated absences	<u>139,802.74</u>	<u>-0-</u>
Total	201,579.50	109,643.54
	=====	=====

(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, 1996:

	<u>General Fund</u>	<u>Enterprise Funds</u>	<u>Total</u>
Reclassify compensated absences earned in prior years	\$12,212.63	\$ -0-	\$12,212.63
Recognize prior year liabilities	5,000.00	-0-	5,000.00
Recognize unrecorded liability for prior merchandise	<u>-0-</u>	<u>587.59</u>	<u>587.59</u>
Total adjustment	17,212.63	587.59	5,587.59
	=====	=====	=====

(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, 1996 is as follows:

	<u>Utility</u>	<u>Cemetery</u>	<u>C/P Sewer Revenue</u>	<u>Total</u>
Operating rev.	2,692,838.70	125,045.85	51,537.59	2,869,422.14
Depreciation exp.	277,040.22	10,634.45	203.76	287,878.43
Operating income	406,712.22	28,562.09	17,434.86	452,709.17
Operating transfers:				
In	-0-	31,023.34	-0-	31,023.34
Out	(182,000.04)	-0-	-0-	(182,000.04)
Current capital contributions	258,452.87	-0-	-0-	258,452.87
Plant, prop. & eq. additions	1,564,119.83	52,054.64	-0-	1,616,174.47
Net working capital	1,851,034.99	356,183.04	45,131.73	2,252,349.76
Bonds & other long-term liabilities:				
Payable from operating revenue	132,996.55	525,987.68	1,218.52	660,202.75
Payable from other sources	1,610,000.00	-0-	-0-	1,610,000.00
Total Equity	4,650,819.50	220,208.61	43,913.21	4,914,941.32
Total Assets	6,721,219.65	876,281.73	45,131.73	7,642,633.11

(18) Changes in Contributed Capital

The following is a summary of changes in contributed capital:

	<u>Utility</u>
Balance @ 7/01/95	\$253,570.87
Additions	<u>4,882.00</u>
Balance @ 6/30/96	<u>258,452.87</u> =====

(19) Related Party Transactions

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

(20) Litigation

There are currently eight (8) pending or asserted claims which may significantly affect the City. These have all been referred to Risk Management, Inc., the City's liability and casualty carrier, for defense. Two (2) of these claims have a potential exposure to the City in excess of \$5,000 in each claim. The probable quantum of damages is \$35,000. The remaining six (6) claims have little or no likelihood of exposure to the City in excess of \$5,000 on each claim.

(21) Establishment of New Funds and Closure of Funds

There were two special revenue funds established during the current year as follows; (1) Recreation (2) Agriculture & forestry. Each is explained in the section entitled, "Special Revenue Funds".

There were two special revenue funds closed as follows: (1) IMS-TAG Grant (2) Hotel/Motel Study Grant. The purpose for which they were established expired in the prior year.

(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:

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
Utility	1,553,061.08	1,386,618.22	2,939,679.30
Cemetery	67,820.47	17,483.86	85,304.33
C/P Sewer Revenue	40,606.22	-0-	40,606.22
Total	1,661,487.77	1,404,102.08	3,065,589.85

(23) 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

GENERAL FUND

COMPARATIVE BALANCE SHEET

June 30, 1996 and 1995

	<u>1996</u>	<u>1995</u>
<u>ASSETS</u>		
Cash & cash equivalents	\$1,390,934.30	\$1,325,924.48
Receivables - taxes & fees, net	620,531.29	529,087.62
Due from other governmental agencies	-0-	9,724.23
Accrued interest receivable	4,343.52	4,258.81
Inventory, at cost	<u>41,538.23</u>	<u>32,023.93</u>
<u>Total Assets</u>	<u>2,057,347.34</u>	<u>1,901,019.07</u>
<u>LIABILITIES AND FUND BALANCE</u>		
Liabilities		
Accounts payable	69,766.85	21,606.69
Compensated absences payable	139,802.74	122,742.22
Bonds held for future disposition	8,125.00	6,075.00
Deferred revenue	9,227.00	11,975.88
Due to City Court Fund	1,250.00	14,797.00
Due to other governmental agencies	<u>4,025.50</u>	<u>5,229.89</u>
Total Liabilities	232,197.09	182,426.68
Fund Balance		
Reserve for inventory	41,538.23	32,023.93
Reserve for compensated absences	139,802.74	122,742.22
Unreserved and undesignated	<u>1,643,809.28</u>	<u>1,563,826.24</u>
Total Fund Balance	<u>1,825,150.25</u>	<u>1,718,592.39</u>
<u>Total Liabilities and Fund Balance</u>	<u>2,057,347.34</u>	<u>1,901,019.07</u>

CITY OF BAKER

GENERAL FUND

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

Year Ended June 30, 1996

With Comparative Actual Amounts for the Year Ended June 30, 1995

	<u>1996</u>		Variance	
	<u>Budget</u>	<u>Actual</u>	<u>Favorable</u> <u>(Unfavorable)</u>	<u>1995</u> <u>Actual</u>
<u>Revenues</u>				
<u>Taxes:</u>				
Sales	2,500,000	2,536,840.81	36,840.81	2,527,871.28
Property	155,000	152,501.09	(2,498.91)	154,734.99
Firemen's	20,000	23,571.91	3,571.91	23,935.31
State tobacco	60,000	63,795.76	3,795.76	63,863.82
Industrial	34,000	36,985.00	2,985.00	33,878.00
Gulf States franchise	280,000	302,000.00	22,000.00	265,743.89
Dixie Electric franchise	115,000	117,503.25	2,503.25	111,076.99
Beer	12,000	15,515.41	3,515.41	8,471.65
Chain store	7,000	9,878.68	2,878.68	7,445.20
Teleprompter	62,000	64,845.07	2,845.07	63,647.59
Video poker	255,242	314,059.94	58,817.94	215,945.93
<b>Total Taxes</b>	<b>3,500,242</b>	<b>3,637,496.92</b>	<b>137,254.92</b>	<b>3,476,614.65</b>
<u>Licenses and Permits:</u>				
Plumbing license	9,000	10,100.00	1,100.00	10,200.00
Insurance license	115,000	158,781.66	43,781.66	130,278.06
Business license	120,000	131,788.98	11,788.98	125,057.66
Electrical license	5,000	5,800.00	800.00	4,800.00
Building permits	9,000	20,777.99	11,777.99	10,411.02
Electrical permits	4,000	8,405.00	4,405.00	5,291.00
Plumbing permits	9,000	17,691.00	8,691.00	11,481.00
Beer permits	2,500	2,890.00	390.00	3,485.00
Misc licenses & permits	4,100	6,362.44	2,262.44	4,025.00
<b>Total Licenses and Permits</b>	<b>277,600</b>	<b>362,597.07</b>	<b>84,997.07</b>	<b>305,028.74</b>

(Continued)



CITY OF BAKER

GENERAL FUND

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

Year Ended June 30, 1996

With Comparative Actual Amounts for the Year Ended June 30, 1995

	1996		Various Favorable (Unfavorable)	1995 Actual
	<u>Budget</u>	<u>Actual</u>		
Intergovernmental:				
City parish street maintenance	40,000	45,745.00	5,745.00	43,720.00
DOTD weed cutting	9,700	9,724.23	24.23	9,724.23
<b>Total Intergovern- mental</b>	<b>49,700</b>	<b>55,469.23</b>	<b>5,769.23</b>	<b>53,444.23</b>
Charges for Services:				
Accident reports	2,500	4,122.00	1,622.00	2,978.50
Bicycle registration	3,000	2,014.00	(986.00)	3,282.00
Rent - Utility	27,500	27,500.04	.04	27,500.04
Rent - Sewer maint.	2,500	2,499.96	(.04)	2,499.96
Rent - City property	495	2,695.00	2,200.00	2,895.00
Civic Center fees	20,000	27,860.00	7,860.00	22,036.00
Garbage collection	381,185	359,728.10	(21,456.90)	349,911.66
Museum fees	-0-	-0-	-0-	213.00
Weed cutting	3,500	15,062.72	11,562.72	560.00
Rezoning fees	-0-	855.00	855.00	-0-
<b>Total Charges for Services</b>	<b>440,680</b>	<b>442,336.82</b>	<b>1,656.82</b>	<b>411,876.16</b>
Fines:				
City court receipts	185,000	237,119.72	52,119.72	102,822.28
<b>Total Fines</b>	<b>185,000</b>	<b>237,119.72</b>	<b>52,119.72</b>	<b>102,822.28</b>
Interest:				
Interest from investments	25,000	48,488.30	23,488.30	40,946.86
<b>Total Interest</b>	<b>25,000</b>	<b>48,488.30</b>	<b>23,488.30</b>	<b>40,946.86</b>

(Continued)

CITY OF BAKER

GENERAL FUND

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

Year Ended June 30, 1996

With Comparative Actual Amounts for the Year Ended June 30, 1995

	1996			
	<u>Budget</u>	<u>Actual</u>	<u>Various Favorable (Unfavorable)</u>	<u>1995 Actual</u>
<u>Miscellaneous:</u>				
Prior Vehicle Tax	-0-	-0-	-0-	228,130.00
Vending machines	400	566.11	166.11	414.24
Prosecutor fees	4,000	-0-	(4,000.00)	1,300.00
Inspection fees	500	525.00	25.00	455.00
Public Safety	52,000	36,180.00	(15,820.00)	50,158.00
FEMA	-0-	-0-	-0-	3,873.00
Grant proceeds	9,569	18,816.00	9,247.00	1,214.00
Other	8,000	20,525.30	12,525.30	11,106.81
<b>Total Miscellaneous</b>	<b>74,469</b>	<b>76,612.41</b>	<b>2,143.41</b>	<b>296,651.05</b>
<b>Total Revenues</b>	<b>4,552,691</b>	<b>4,860,120.47</b>	<b>307,429.47</b>	<b>4,687,383.97</b>
 <u>Expenditures</u>				
<u>General Government:</u>				
Administrative	395,106	346,499.11	48,606.89	264,944.71
Council	75,048	65,051.41	9,996.59	66,403.67
Inspection	80,367	72,227.75	8,139.25	68,015.24
Civil defense	7,409	6,952.54	456.46	3,892.14
Recreation	-0-	-0-	-0-	1,686.74
City attorney	101,979	101,436.43	542.57	63,399.15
Civic center	96,307	93,322.38	2,984.62	113,635.32
Civil service board	8,648	7,987.35	660.65	8,308.95
Central garage	66,470	59,106.93	7,363.07	44,224.69
City court	305,559	292,276.47	13,282.53	181,110.61
Planning commission	5,655	3,264.69	2,390.31	3,284.53
Beautification	65,067	62,176.39	2,890.61	55,784.46
Prosecutor	80,968	73,705.59	7,262.41	71,487.99
Heritage museum	70,486	56,367.73	14,118.27	49,855.09
Municipal annex	32,937	32,393.19	543.81	30,966.87

(Continued)

CITY OF BAKER

GENERAL FUND

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

Year Ended June 30, 1996

With Comparative Actual Amounts for the Year Ended June 30, 1995

	<u>1996</u>			<u>1995 Actual</u>
	<u>Budget</u>	<u>Actual</u>	<u>Various Favorable (Unfavorable)</u>	
Central stores	61,658	58,053.59	3,604.41	52,905.17
Family counseling	30,901	29,891.15	1,009.85	28,840.56
Alcohol control board	1,000	574.53	425.47	574.37
Council on aging	7,750	7,282.13	467.87	7,829.03
Economic develop- ment	<u>18,500</u>	<u>9,955.89</u>	<u>8,544.11</u>	<u>8,664.60</u>
 Total General Government	 1,511,815	 1,378,525.25	 133,289.75	 1,125,813.89
 Public Safety: Police department	 1,206,523	 1,201,376.66	 5,146.34	 1,075,726.64
Fire department	<u>652,614</u>	<u>593,166.26</u>	<u>59,447.74</u>	<u>557,438.92</u>
 Total Public Safety	 1,859,137	 1,794,542.92	 64,594.08	 1,633,165.56
 Public Works: Public works	 1,131,702	 1,071,972.04	 59,729.96	 1,049,789.59
 Total Public Work	 1,131,702	 1,071,972.04	 59,729.96	 1,049,789.59
 <u>Total Expenditures</u>	 <u>4,502,654</u>	 <u>4,245,040.21</u>	 <u>257,613.79</u>	 <u>3,808,769.04</u>
 Excess (deficiency) of revenues over expenditures	 50,037	 615,080.26	 565,043.26	 878,614.93
 <u>Other Financing Sources (Uses)</u>				
Operating trans- fers in	182,000	182,000.04	.04	200,355.85
Operating trans- fers out	<u>(678,136)</u>	<u>(673,309.81)</u>	<u>4,826.19</u>	<u>(624,223.74)</u>

(Continued)

CITY OF BAKER

GENERAL FUND

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

Year Ended June 30, 1996

With Comparative Actual Amounts for the Year Ended June 30, 1995

	1996			1995
	Budget	Actual	Various Favorable (Unfavorable)	Actual
<u>Total Other Financing</u>				
<u>Sources (Uses)</u>	(496,136)	(491,309.77)	4,826.23	(423,867.89)
Excess (deficiency) of revenues and other financing sources over expenditures and other financing use	(446,099)	123,770.49	569,869.49	454,747.04
Fund Balance, beginning	1,718,592	1,718,592.39	.39	1,274,653.60
Adjustment to prior periods	-0-	(17,212.63)	(17,212.63)	2,149.83
Increase in reserve for inventory	-0-	-0-	-0-	6,735.93
Increase in reserve for compensated absences	-0-	-0-	-0-	(19,694.01)
Fund Balance, ending	1,272,493	1,825,150.25	552,657.25	1,718,592.39
	=====			

CITY OF BAKER

GENERAL FUND

SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (GAAP BASIS)

Year Ended June 30, 1996

With comparative Actual Amounts for the Year Ended June 30, 1995

	<u>1996</u>			
	<u>Budget</u>	<u>Actual</u>	<u>Various Favorable (Unfavorable)</u>	<u>1995 Actual</u>
<u>Administrative department</u>				
Salaries	150,071	140,800.47	9,270.53	163,631.01
Telephone	6,000	7,504.68	(1,504.68)	6,137.48
Supplies	8,000	10,899.91	(2,899.91)	5,510.35
Gas & oil	1,500	1,914.86	(414.86)	1,638.15
Travel	4,000	886.62	3,113.38	2,299.95
Association dues	300	25.00	275.00	140.00
Seminars	1,300	420.00	880.00	590.00
Public relations	2,000	1,133.06	866.94	771.99
Uniforms	750	700.00	50.00	700.00
Auto lease	5,000	4,784.16	215.84	4,409.16
Supplemental retirement	11,519	11,460.33	58.67	9,515.42
Equipment rental	300	314.77	(14.77)	353.72
Maintenance & repairs	2,000	980.15	1,019.85	967.00
Postage	1,300	1,562.00	(262.00)	1,335.00
Maint. of vehicles	1,000	731.36	268.64	576.79
Insurance	113,056	96,556.42	16,499.58	33,319.58
Auditing	10,400	10,540.00	(140.00)	6,140.00
Miscellaneous	5,000	4,513.95	486.05	1,190.25
Computer	6,000	150.00	5,850.00	4,119.14
Codification	10,000	3,125.00	6,875.00	40.00
Municipal assessment roll	5,500	5,442.67	57.33	5,447.53
Official journal	9,000	7,989.46	1,010.54	3,833.52
Drug testing	5,000	2,819.00	2,181.00	3,410.50
Lease	110	200.16	(90.16)	133.44
Christmas activities	7,000	1,780.50	5,219.50	2,290.41
Election/inaugural	16,000	27,031.75	(11,031.75)	118.75
Unemployment	6,000	1,612.08	4,387.92	6,325.57
School	5,000	620.75	4,379.25	-0-
Buffalo Festival	2,000	-0-	2,000.00	-0-
<u>Total Administrative Department</u>	395,106	346,499.11	48,606.89	264,944.71

(Continued)

CITY OF BAKER

GENERAL FUND

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

Year Ended June 30, 1996

With Comparative Actual Amounts for the Year Ended June 30, 1995

	<u>1996</u>		Various Favorable (Unfavorable)	1995 Actual
	<u>Budget</u>	<u>Actual</u>		
<u>Police Department</u>				
Salaries	723,126	720,595.61	2,530.39	673,425.15
Overtime	32,000	43,369.55	(11,369.55)	27,245.76
Telephone	16,000	15,420.33	579.67	13,345.07
Utilities	14,000	10,706.35	3,293.65	9,932.33
Supplies	15,000	17,915.86	(2,915.86)	8,295.36
Police chief	2,400	2,400.00	-0-	2,400.00
Gas & Oil	25,000	32,249.73	(7,249.73)	27,204.60
Travel allowance	3,000	803.52	2,196.48	2,748.59
Association dues	900	899.44	.56	514.00
Auxiliary pay	5,000	4,635.00	365.00	4,815.00
Auxiliary supplies	2,000	2,550.10	(550.10)	825.50
Seminars	2,000	1,035.00	965.00	1,291.11
Junior deputies	1,500	1,733.87	(233.87)	990.44
Special account	3,000	-0-	3,000.00	-0-
Radio system	2,100	2,663.00	(563.00)	2,663.00
Uniforms	12,000	12,053.80	(53.80)	9,168.73
Medical supplies	1,500	1,090.80	409.20	-0-
Law enforcement	7,000	3,401.00	3,599.00	9,281.41
Auto lease	7,000	6,596.32	403.68	4,795.89
Retirement	69,692	70,244.89	(552.89)	64,219.57
Firearms training	7,000	3,167.82	3,832.18	4,407.48
Equipment rental	2,000	2,709.42	(709.42)	1,620.03
Maint. & repairs	5,000	5,710.45	(710.45)	4,872.10
Postage	1,000	806.00	194.00	795.00
Prisoner expense	500	177.48	322.52	301.12
Maint. of vehicles	16,000	26,656.18	(10,656.18)	17,188.68
Deputy marshall	12,000	11,988.97	11.03	12,000.00
Computer	1,500	407.50	1,092.50	680.00
Subpoenas	200	3.50	196.50	-0-
Insurance	217,105	199,385.17	17,719.83	170,700.72
<u>Total Police Dept.</u>	1,206,523	1,201,376.66	5,146.34	1,075,726.64
<u>Public Works Department</u>				
Salaries	356,795	337,129.11	19,665.89	336,825.11
Overtime	1,500	2,233.16	(733.16)	2,006.98

(Continued)

CITY OF BAKER

GENERAL FUND

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

Year Ended June 30, 1996

With Comparative Actual Amounts for the Year Ended June 30, 1995

	<u>1996</u>		Various Favorable (Unfavorable)	1995 Actual
	<u>Budget</u>	<u>Actual</u>		
<u>Public Works Department (continued)</u>				
Utilities	15,000	10,702.60	4,297.40	9,204.15
Telephone	4,500	5,254.64	(754.64)	3,583.53
Supplies	10,000	9,985.04	14.96	5,801.07
Insurance	112,141	90,171.72	21,969.28	86,539.76
Association dues	300	-0-	300.00	427.00
Seminars	300	200.00	100.00	230.00
Garbage fee	5,000	3,501.82	1,498.18	2,836.08
Uniforms	3,000	2,744.63	255.37	2,355.87
Animal control	12,000	6,000.00	6,000.00	12,000.00
Medical supplies	100	-0-	100.00	-0-
Supplemental retirement	25,466	26,644.77	(1,178.77)	20,070.65
Equipment rental	2,500	1,281.00	1,219.00	1,235.00
Maintenance & repairs	2,000	1,433.85	566.15	771.41
Weed killer	12,000	14,868.89	(2,868.89)	14,664.77
Maint. of vehicles	30,000	23,530.00	6,470.00	28,040.67
Gas & Oil	11,000	10,803.67	196.33	11,588.29
Postage	100	-0-	100.00	-0-
Travel	2,000	-0-	2,000.00	-0-
Security/traffic lights	148,000	140,498.02	7,501.98	139,797.04
Computer	1,000	62.50	937.50	722.49
BFI	321,000	328,185.71	(7,185.71)	318,268.16
Engineering	1,000	2,607.50	(1,607.50)	-0-
Recycling	55,000	54,133.41	866.59	52,821.56
<u>Total Public Works Department</u>	1,131,702	1,071,972.04	59,729.96	1,049,789.59
 <u>Fire Department</u>				
Salaries	409,143	405,564.31	3,578.69	387,637.05
Overtime	10,000	5,815.83	4,184.17	2,943.89
Utilities	7,000	6,292.65	707.35	5,276.51
Telephone	4,000	3,938.79	61.21	3,573.90
Supplies	5,000	3,319.71	1,680.29	4,426.61
Gas & oil	5,200	5,175.45	24.55	4,882.48

(Continued)

CITY OF BAKER

GENERAL FUND

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

Year Ended June 30, 1996

With Comparative Actual Amounts for the Year Ended June 30, 1995

	1996		Various Favorable (Unfavorable)	1995 Actual
	Budget	Actual		
<u>Fire Department (continued)</u>				
Travel	1,000	1,481.85	(481.85)	418.60
Association dues	1,000	437.00	563.00	146.00
Fire prevention	5,000	2,882.51	2,117.49	5,000.00
Fire training	7,500	4,002.00	3,498.00	3,400.27
Seminars	750	250.00	500.00	278.41
Uniforms	5,000	4,038.76	961.24	3,709.99
Medical supplies	4,850	251.39	4,598.61	328.16
Supplemental retirement	40,051	39,761.96	289.04	24,128.05
Equipment rental	2,400	558.61	1,841.39	1,070.70
Maint. & repairs	9,100	3,901.59	5,198.41	2,686.27
Maint. of vehicles	13,000	5,504.73	7,495.27	11,730.84
Postage	100	.00	100.00	-0-
Computer	2,000	216.00	1,784.00	837.00
Insurance	120,520	99,773.12	20,746.88	94,964.19
<u>Total Fire Department</u>	652,614	593,166.26	59,447.74	557,438.92
<u>Council</u>				
Salaries	42,840	42,000.00	840.00	42,000.00
Telephone	1,000	538.91	461.09	307.83
Supplies	3,000	2,199.70	800.30	2,248.13
Telephone-private lines	2,000	1,502.04	497.96	1,371.12
Travel	5,000	435.24	4,564.76	1,358.97
Association dues	2,800	2,613.00	187.00	2,613.00
Councilmen	4,500	4,500.00	-0-	4,500.00
Council clerk	5,900	5,808.00	92.00	5,808.00
Seminars	1,500	280.00	1,220.00	600.00
Supplemental retirement	4,152	3,327.36	824.64	2,834.64
Postage	500	-0-	500.00	-0-
Computer	-0-	-0-	-0-	387.50
Insurance	1,856	1,847.16	8.84	2,374.48
<u>Total Council</u>	75,048	65,051.41	9,996.59	66,403.67

(Continued)



CITY OF BAKER

GENERAL FUND

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

Year Ended June 30, 1996

With Comparative Actual Amounts for the Year Ended June 30, 1995

	<u>1996</u>		Various Favorable (Unfavorable)	1995 Actual
	<u>Budget</u>	<u>Actual</u>		
<u>Inspection Department</u>				
Salaries	53,213	52,870.99	342.01	49,084.94
Overtime	1,000	-0-	1,000.00	-0-
Insurance	11,696	8,800.75	2,895.25	9,774.55
Telephone	2,000	1,688.71	311.29	1,596.54
Supplies	3,500	1,985.95	1,514.05	1,342.01
Gas & oil	500	434.39	65.61	337.60
Seminars	300	-0-	300.00	-0-
Supp. Retirement	4,006	4,293.53	(287.53)	3,429.09
Equipment rental	100	166.69	(66.69)	186.66
Repairs & maintenance	500	271.00	229.00	803.50
Association dues	200	214.56	(14.56)	75.00
Maint. of vehicles	300	398.33	(98.33)	-0-
Uniforms	452	436.85	15.15	433.85
Postage	500	600.00	(100.00)	540.00
Computer	600	-0-	600.00	387.50
Travel	500	-0-	500.00	-0-
Maps & survey	1,000	66.00	934.00	24.00
<u>Total Insp. Dept.</u>	80,367	72,227.75	8,139.25	68,015.24
<u>Civil Defense</u>				
Salaries	4,800	4,800.00	-0-	3,600.00
Supplies	100	-0-	100.00	-0-
Association dues	50	50.00	-0-	25.00
Supplemental	329	372.28	(43.28)	247.20
Insurance	1,730	1,730.26	(.26)	19.94
Travel	200	-0-	200.00	-0-
Seminars	200	-0-	200.00	-0-
<u>Total Civil Defense</u>	7,409	6,952.54	456.46	3,892.14
<u>Recreation Department</u>				
Insurance	-0-	-0-	-0-	1,686.74
<u>Total Recreation Department</u>	-0-	-0-	-0-	1,686.74

(Continued)

CITY OF BAKER

GENERAL FUND

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

Year Ended June 30, 1996

With Comparative Actual Amounts for the Year Ended June 30, 1995

	<u>1996</u>			
	<u>Budget</u>	<u>Actual</u>	<u>Various Favorable (Unfavorable)</u>	<u>1995 Actual</u>
<u>City Attorney</u>				
Salaries	49,470	47,424.00	2,046.00	32,274.00
Telephone	300	26.06	273.94	-0-
Other services - legal fees	44,000	47,191.70	(3,191.70)	25,432.74
Supplemental retire.	3,341	3,201.26	139.74	1,775.07
Seminars	500	100.00	400.00	560.25
Association dues	50	40.00	10.00	40.00
Travel	500	-0-	500.00	-0-
Insurance	3,518	3,368.46	149.54	3,291.56
Supplies	250	84.95	165.05	25.53
Postage	50	-0-	50.00	-0-
<u>Total City Attorney</u>	101,979	101,436.43	542.57	63,399.15
<u>Civic Center</u>				
Salaries	48,904	48,539.40	364.60	66,675.76
Overtime	9,000	11,525.81	(2,525.81)	10,772.80
Telephone	700	678.72	21.28	563.49
Supplies	3,000	3,376.01	(376.01)	3,369.05
Uniforms	500	323.80	176.20	509.30
Supplemental retire.	3,578	3,625.36	(47.36)	4,009.22
Equipment rental	250	148.08	101.92	141.30
Maintenance & repair	10,600	7,706.98	2,893.02	9,055.09
Maint. of vehicles	1,000	426.88	573.12	521.88
Gas & oil	1,250	1,090.39	159.61	1,270.08
Insurance	17,525	15,880.95	1,644.05	16,747.35
<u>Total Civic Center</u>	96,307	93,322.38	2,984.62	113,635.32
<u>Civil Service Board</u>				
Salaries	6,000	5,800.00	200.00	6,000.00
Supplemental retire.	533	324.56	208.44	421.48
Supplies	750	1,566.86	(816.86)	474.39
Telephone	-0-	-0-	-0-	160.65

(Continued)

CITY OF BAKER

GENERAL FUND

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

Year Ended June 30, 1996

With Comparative Actual Amounts for the Year Ended June 30, 1995

	<u>1996</u>			<u>1995</u>
	<u>Budget</u>	<u>Actual</u>	<u>Various Favorable (Unfavorable)</u>	<u>Actual</u>
<u>Civil Service Board (continued)</u>				
Travel allowance	800	180.00	620.00	950.00
Seminars	300	80.00	220.00	268.39
Insurance	65	35.93	29.07	34.04
Postage	200	-0-	200.00	-0-
<u>Total Civil Service Board</u>	8,648	7,987.35	660.65	8,308.95
<u>Central Garage</u>				
Salaries	44,543	44,364.00	179.00	32,545.00
Overtime	500	202.80	297.20	-0-
Supplies	3,000	2,401.91	598.09	1,464.42
Seminars	500	-0-	500.00	-0-
Uniforms	260	185.36	74.64	80.48
Supplemental retire.	3,258	3,249.42	8.58	1,894.33
Equipment rental	500	664.00	(164.00)	500.00
Maintenance & repairs	600	25.20	574.80	343.23
Maint. of vehicles	2,000	185.37	1,814.63	1,382.00
Gas & oil	500	290.61	209.39	164.57
Insurance	10,789	7,538.26	3,250.74	5,850.66
Postage	20	-0-	20.00	-0-
<u>Total Central Garage</u>	66,470	59,106.93	7,363.07	44,224.69
<u>City Court</u>				
Salaries	143,396	134,009.34	9,386.66	134,930.50
Telephone	3,800	4,646.01	(846.01)	3,707.90
Utilities	10,000	6,527.19	3,472.81	6,024.06
Supplies	4,500	4,819.23	(319.23)	3,150.51
Travel	1,900	1,392.50	507.50	1,143.95
Association dues	100	60.00	40.00	60.00
Judge's expense	2,100	2,083.65	16.35	2,100.00
Seminars	500	200.00	300.00	175.00
Judicial retirement	2,950	1,895.04	1,054.96	1,879.20

(Continued)

CITY OF BAKER

GENERAL FUND

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

Year Ended June 30, 1996

With comparative Actual Amounts for the Year Ended June 30, 1995

	1996			
	<u>Budget</u>	<u>Actual</u>	<u>Various Favorable (Unfavorable)</u>	<u>1995 Actual</u>
<u>City Court (continued)</u>				
Supplemental retire.	10,815	8,509.10	2,305.90	6,869.39
Ad Hoc judge	2,500	487.50	2,012.50	1,418.75
Auditing	4,200	4,341.00	(141.00)	4,341.00
Equipment rental	200	166.69	33.31	186.66
Maintenance & repairs	2,000	1,416.30	583.70	1,355.85
Postage	1,000	1,560.00	(560.00)	1,439.00
Uniforms	1,500	918.50	581.50	1,400.00
Court-ordered	101,900	108,128.97	(6,228.97)	-0-
Insurance	12,198	11,115.45	1,082.55	10,928.84
<u>Total City Court</u>	305,559	292,276.47	13,282.53	181,110.61
<u>Planning Commission</u>				
Salaries	3,000	3,000.00	-0-	3,000.00
Supplies	150	-0-	150.00	57.60
Postage	200	-0-	200.00	-0-
Insurance	30	19.09	10.91	18.33
Association dues	550	-0-	550.00	-0-
Retirement	225	245.60	(20.60)	208.60
CRPC meeting	1,500	-0-	1,500.00	-0-
<u>Total Planning Commission</u>	5,655	3,264.69	2,390.31	3,284.53
<u>Beautification Commission</u>				
Salaries	41,119	41,015.24	103.76	38,692.08
Supplies	8,000	6,562.89	1,437.11	3,441.92
Supplemental retirement	2,723	2,777.22	(54.22)	2,236.14
Equipment rental	100	-0-	100.00	-0-
Maintenance of vehicles	1,000	983.67	16.33	1,115.95

(Continued)

CITY OF BAKER

GENERAL FUND

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

Year Ended June 30, 1996

With Comparative Actual Amounts for the Year Ended June 30, 1995

	<u>1996</u>			
	<u>Budget</u>	<u>Actual</u>	<u>Various Favorable (Unfavorable)</u>	<u>1995 Actual</u>
<u>Beautification Commission (continued)</u>				
Uniforms	400	347.18	52.82	288.60
Gas & oil	1,700	2,040.28	(340.28)	2,283.28
Insurance	9,925	8,424.91	1,500.09	7,701.49
Railroad lease	100	25.00	75.00	25.00
<u>Total Beautification Commission</u>	65,067	62,176.39	2,890.61	55,784.46
<u>Prosecutor</u>				
Salaries	60,282	58,174.61	2,107.39	58,013.68
Telephone	1,500	1,274.20	225.80	1,097.31
Utilities	3,500	892.07	2,607.93	827.57
Supplies	1,000	827.03	172.97	633.18
Dues	100	90.00	10.00	90.00
Seminars	450	495.00	(45.00)	365.00
Supplemental retirement	3,805	3,749.84	55.16	3,098.06
Equipment rental	100	-0-	100.00	-0-
Maintenance & repairs	300	300.88	(.88)	37.50
Uniforms	350	342.00	8.00	350.00
Travel	1,000	1,049.00	(49.00)	607.70
Ad Hoc Prosecutor	500	400.00	100.00	206.25
Insurance	7,581	5,330.96	2,250.04	5,459.74
Postage	500	780.00	(280.00)	702.00
<u>Total Prosecutor</u>	80,968	73,705.59	7,262.41	71,487.99
<u>Heritage Museum</u>				
Salaries	40,722	31,158.00	9,564.00	29,933.32
Utilities	6,000	5,600.65	399.35	3,597.07
Telephone	1,700	1,945.76	(245.76)	1,455.26
Supplies	3,500	5,507.79	(2,007.79)	4,045.31
Association dues	350	340.00	10.00	450.00

(Continued)

CITY OF BAKER

GENERAL FUND

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

Year Ended June 30, 1996

With Comparative Actual Amounts for the Year Ended June 30, 1995

	<u>1996</u>			
	<u>Budget</u>	<u>Actual</u>	<u>Various Favorable (Unfavorable)</u>	<u>1995 Actual</u>
<u>Heritage Museum (continued)</u>				
Seminars	400	315.00	85.00	480.00
Supplemental retirement	4,257	1,778.93	2,478.07	1,402.72
Maintenance & repair	1,500	3,818.94	(2,318.94)	2,720.66
Uniforms	550	457.35	92.65	446.30
Travel	1,000	786.30	213.70	750.62
Insurance	6,557	3,552.87	3,004.13	3,245.41
Equipment rental	1,200	416.67	783.33	478.96
Postage	500	54.31	445.69	-0-
Maintenance of vehicles	150	-0-	150.00	-0-
Brochures	1,200	46.28	1,153.72	-0-
Computer	900	588.88	311.12	849.46
<u>Total Heritage Museum</u>	70,486	56,367.73	14,118.27	49,855.09
<u>Municipal Annex</u>				
Salaries	20,151	20,154.00	(3.00)	19,632.00
Overtime	2,500	2,469.50	30.50	2,215.57
Supplies	300	952.86	(652.86)	237.19
Supplemental retirement	1,361	1,360.44	.56	1,079.76
Maintenance & repairs	4,500	4,066.09	433.91	4,674.15
Uniforms	125	52.05	72.95	-0-
Insurance	4,000	3,338.25	661.75	3,128.20
<u>Total Municipal Annex</u>	32,937	32,393.19	543.81	30,966.87

(Continued)

CITY OF BAKER

GENERAL FUND

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

Year Ended June 30, 1996

With Comparative Actual Amounts for the Year Ended June 30, 1995

	<u>1996</u>			
	<u>Budget</u>	<u>Actual</u>	<u>Various Favorable (Unfavorable)</u>	<u>1995 Actual</u>
<u>Central Stores</u>				
Salaries	47,063	47,128.40	(65.40)	43,404.70
Supplies	2,000	1,286.39	713.61	-0-
Association dues	50	25.00	25.00	25.00
Computer	400	111.85	288.15	880.00
Supplemental retirement	3,178	3,450.29	(272.29)	2,624.21
Equipment rental	200	137.00	63.00	133.72
Maintenance & repair	1,500	384.00	1,116.00	510.37
Maint. of vehicles	500	-0-	500.00	60.42
Telephone	1,500	1,350.38	149.62	1,101.66
Gas & oil	750	-0-	750.00	3.12
Seminars	100	-0-	100.00	-0-
Insurance	4,167	4,090.78	76.22	4,069.04
Uniforms	150	89.50	60.50	92.93
Postage	100	-0-	100.00	-0-
<u>Total Central Stores</u>	61,658	58,053.59	3,604.41	52,905.17
<u>Family Counseling</u>				
Salary	24,040	24,036.00	4.00	23,064.00
Telephone	500	380.29	119.71	470.35
Supplies	500	483.64	16.36	697.96
Travel	1,500	1,002.25	497.75	1,126.00
Seminars	500	407.08	92.92	520.00
Supplemental retirement	1,632	1,622.40	9.60	1,268.52
Association dues	250	224.00	26.00	-0-
Maintenance & repairs	150	-0-	150.00	-0-
Insurance	1,459	1,385.49	73.51	1,343.73
Uniforms	350	350.00	-0-	350.00
Postage	20	-0-	20.00	-0-
<u>Total Family Counseling</u>	30,901	29,891.15	1,009.85	28,840.56

(Continued)

CITY OF BAKER

GENERAL FUND

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

Year Ended June 30, 1996

With Comparative Actual Amounts for the Year Ended June 30, 1995

	<u>1996</u>		Various Favorable (Unfavorable)	1995 Actual
	<u>Budget</u>	<u>Actual</u>		
<u>Alcohol Control Board</u>				
Supplies	400	274.53	125.47	224.37
Secretary expense	600	300.00	300.00	350.00
<u>Total Alcohol Control Board</u>	1,000	574.53	425.47	574.37
<u>Council on Aging</u>				
Utilities	4,000	3,520.95	479.05	4,324.97
Telephone	1,300	1,193.72	106.28	1,119.34
Supplies	600	886.26	(286.26)	432.88
Special events	850	669.05	180.95	874.44
Repair & maintenance	750	736.03	13.97	868.15
Equipment rental	250	276.12	(26.12)	209.25
<u>Total Council on Aging</u>	7,750	7,282.13	467.87	7,829.03
<u>Economic Development</u>				
Marketing/tourism	4,000	1,920.00	2,080.00	610.00
Prof. services	8,000	8,004.00	(4.00)	8,004.00
Supplies	250	31.89	218.11	25.60
Association dues	-0-	-0-	-0-	25.00
Video	6,000	-0-	6,000.00	-0-
Insurance	250	-0-	250.00	-0-
<u>Total Economic Development</u>	18,500	9,955.89	8,544.11	8,664.60
<u>Total Expenditures</u>	4,502,654	4,245,040.21	257,613.79	3,808,769.04



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 Communication - To account for the operation of an emergency communications network.
- Capital Improvement Priority - To account for two (2%) percent of future revenues that are pledged to acquire capital equipment and major repairs.
- Police Cars - To account for the accumulation of monies to be used for the replacement of the police fleet when necessary.
- Office of Rural Development - To account for grants received for the development and beautification of City property.
- D.A.R.E. Program - To account for monies of D.A.R.E. program designed to make children aware of dangers associated with drug abuse.
- Schoolhouse - To account for the rehabilitation of the "old schoolhouse" and the construction of a senior citizen's walking path.
- Condemnation - To account for monies set aside for the cost of properties condemned by the City of Baker.
- Liability Deductible - To account for monies set aside to pay the insurance deductible if necessary.
- Supplemental Pay/Fire and Police - To account for monies received for supplemental pay to firemen and police.

SPECIAL REVENUE FUNDS - CONTINUED

Street Maintenance - To account for the one-half cent sales tax dedicated for street maintenance. This tax became effective July 1, 1990 for a three year period. It was renewed for an additional three year period effective July 1, 1993. Revenues are dedicated for street maintenance within the City of Baker.

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

City Court - To account for the operation of the City Court. Financing is provided through the imposition of fines and court costs through the Criminal Court. In accordance with an opinion from the Attorney General's office, these funds are retained by the Court to be used for the operation of the Court.

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

Agriculture and Forestry - To account for grant monies from the Louisiana Department of Agriculture and Forestry to maintain inventory of trees located on City property.

CITY OF BAKER

SPECIAL REVENUE FUNDS

COMBINING BALANCE SHEET

June 30, 1996

With Comparative Totals for June 30, 1995

	<u>Buffalo</u>	<u>Heritage</u>	<u>911 Commu-</u>	<u>Capital</u>
	<u>Festival</u>	<u>Museum</u>	<u>nication</u>	<u>Improvement</u>
<u>ASSETS</u>				<u>Priority</u>
Cash & cash equivalents	\$ 9,234.17	\$1,056.17	\$29,931.75	\$672,773.19
Accrued interest receivable	-0-	-0-	-0-	-0-
Due from other gov't agencies	-0-	-0-	5,500.00	-0-
Due from other funds	-0-	-0-	-0-	-0-
<u>Total Assets</u>	<u>9,234.17</u>	<u>1,056.17</u>	<u>35,431.75</u>	<u>672,773.19</u>
=====				
<u>LIABILITIES AND FUND BALANCES</u>				
Liabilities				
Accounts payable	-0-	-0-	-0-	22,866.00
Deposits held	-0-	-0-	-0-	-0-
Due to other funds	-0-	-0-	-0-	-0-
Deferred revenue	-0-	-0-	-0-	10,000.00
Due to bond accounts	-0-	-0-	-0-	-0-
Total Liabilities	-0-	-0-	-0-	32,866.00
Fund Balance				
Unreserved -				
undesigned	9,234.17	1,056.17	35,431.75	639,907.19
<u>Total Liabilities</u>	<u>9,234.17</u>	<u>1,056.17</u>	<u>35,431.75</u>	<u>672,773.19</u>
<u>and Fund Balance</u>	<u>9,234.17</u>	<u>1,056.17</u>	<u>35,431.75</u>	<u>672,773.19</u>
=====				

<u>Police Cars</u>	<u>Office of Rural Development</u>	<u>D.A.R.E.</u>	<u>Schoolhouse</u>	<u>Condemna- tion</u>	<u>Liability Deductible</u>
1,237.80	18.74	4,189.95	21,284.35	39,025.00	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0 -	-0-	-0-	-0-	-0-	-0-
1,237.80	18.74	4,189.95	21,284.35	39,025.00	-0-
=====					
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	12,500.00	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	12,500.00	-0-
1,237.80	18.74	4,189.95	21,284.35	26,525.00	-0-
1,237.80	18.74	4,189.95	21,284.35	39,025.00	-0-
=====					

CITY OF BAKER

SPECIAL REVENUE FUNDS

COMBINING BALANCE SHEET - Continued

June 30, 1996

With Comparative Totals for June 30, 1995

	<u>Supplement-</u> <u>tal Pay</u>	<u>Street</u> <u>Main-</u> <u>tenance</u>	<u>Beauti-</u> <u>fication</u>
<u>ASSETS</u>			
Cash & cash equivalents	117,844.15	483,564.23	4,064.40
Accrued interest receivable	-0-	342.89	-0-
Due from other govt agencies	-0-	62,923.39	-0-
Due from other funds	-0-	-0-	-0-
<u>Total Assets</u>	<u>117,844.15</u>	<u>546,830.51</u>	<u>4,064.40</u>
<u>LIABILITIES AND FUND BALANCES</u>			
Liabilities			
Accounts payable	-0-	17,642.62	-0-
Deposits held	-0-	-0-	-0-
Due to other funds	-0-	-0-	-0-
Deferred revenue	-0-	-0-	-0-
Due to bond accounts	-0-	-0-	-0-
<u>Total Liabilities</u>	<u>-0-</u>	<u>17,642.62</u>	<u>-0-</u>
Fund Balance, unreserved and undesignated	<u>117,844.15</u>	<u>529,187.89</u>	<u>4,064.40</u>
<u>Total Liabilities</u> <u>and Fund Balance</u>	<u>117,844.15</u>	<u>546,830.51</u>	<u>4,064.40</u>

<u>City Court</u>	<u>Recreation</u>	<u>Forestry</u>	(memorandum only)	
			<u>Totals</u>	
			<u>1996</u>	<u>1995</u>
79,703.52	21,920.00	2,500.00	1,488,347.42	1,394,281.46
-0-	-0-	-0-	342.89	389.09
1,240.00	-0-	-0-	69,663.39	73,350.30
1,250.00	-0-	-0-	1,250.00	16,048.00
<hr/>				
82,193.52	21,920.00	2,500.00	1,559,603.70	1,484,068.85
<hr/>				
-0-	-0-	2,500.00	43,008.62	25,008.01
-0-	-0-	-0-	12,500.00	35,000.00
-0-	-0-	-0-	-0-	51,251.00
-0-	-0-	-0-	10,000.00	-0-
100.00	-0-	-0-	100.00	100.00
<hr/>				
100.00	-0-	2,500.00	65,608.62	111,359.01
<hr/>				
82,093.52	21,920.00	-0-	1,493,995.08	1,372,709.84
<hr/>				
82,193.52	21,920.00	2,500.00	1,559,603.70	1,484,068.85
<hr/>				

CITY OF BAKER

SPECIAL REVENUE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES

Year Ending June 30, 1996

With Comparative Totals For The Year Ended June 30, 1995

	<u>Buffalo Festival</u>	<u>Heritage Museum</u>	<u>911 Commu- nication</u>	<u>Capital Improvement Priority</u>
Revenues				
Intergovernment	\$ -0-	\$ -0-	\$66,000.00	\$ -0-
Citizens participation	11,576.65	-0-	-0-	-0-
Interest income	-0-	-0-	-0-	1,775.41
Donations	5,645.00	126.28	-0-	-0-
Grant proceeds	-0-	-0-	-0-	-0-
Special events	-0-	8,317.82	-0-	-0-
Total Revenues	17,221.65	8,444.10	66,000.00	1,775.41
Expenditures				
Government operations	16,714.48	7,766.47	55,926.89	55,857.46
Capital Assets	-0-	-0-	-0-	618,802.13
Total Expenditures	16,714.48	7,766.47	55,926.89	674,659.59
Excess (deficiency) of revenues over expenditures	507.17	677.63	10,073.11	(672,884.18)
Other financing sources (uses)				
Transfers in	2,000.00	-0-	-0-	690,059.98
Transfers out	-0-	-0-	-0-	(31,023.34)
Total Other Financing Sources (Uses)	2,000.00	-0-	-0-	659,036.64
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	2,507.17	677.63	10,073.11	(13,847.54)
Fund Balance, beginning	6,727.00	378.54	25,358.64	653,754.73
Fund Balance, ending	9,234.17	1,056.17	35,431.75	639,907.19

<u>Police Cars</u>	<u>Office of Rural Development</u>	<u>D.A.R.E.</u>	<u>Schoolhouse</u>	<u>Condem- nation</u>	<u>Liability Deductible</u>
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	500.00	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	480.00	-0-	-0-	-0-
-0-	-0-	8,369.00	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	8,849.00	-0-	500.00	-0-
-0-	3,727.55	13,776.78	19.96	-0-	27,000.00
-0-	15,000.00	-0-	-0-	-0-	-0-
-0-	18,727.55	13,776.78	19.96	-0-	27,000.00
-0-	(18,727.55)	(4,927.78)	(19.96)	500.00	(27,000.00)
-0-	-0-	-0-	10,000.00	-0-	-0-
(51,149.88)	-0-	-0-	-0-	-0-	-0-
(51,149.88)	-0-	-0-	10,000.00	-0-	-0-
(51,149.88)	(18,727.55)	(4,927.78)	9,980.04	500.00	(27,000.00)
52,387.68	18,746.29	9,117.73	11,304.31	26,025.00	27,000.00
1,237.80	18.74	4,189.95	21,284.35	26,525.00	-0-



CITY OF BAKER

SPECIAL REVENUE FUNDS

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

Year Ending June 30, 1996

With Comparative Totals For The Year Ended June 30, 1995

	<u>Supple- mental Pay</u>	<u>Street Maintenance</u>	<u>Beauti- fication</u>
Revenues			
Intergovernment	\$ -0-	\$520,756.51	\$ -0-
Citizen participation	-0-	-0-	-0-
Interest income	-0-	10,858.69	-0-
Donations	-0-	-0-	43.75
Grant proceeds	-0-	-0-	-0-
Special events	-0-	-0-	-0-
	<hr/>		
Total Revenues	-0-	531,615.20	43.75
Expenditures			
Government operations	-0-	357,259.95	-0-
Capital assets	-0-	-0-	-0-
	<hr/>		
Total Expenditures	-0-	357,259.95	-0-
Excess (deficiency) of revenues over expenditures	-0-	174,355.25	43.75
Other financing sources (uses)			
Transfers in	399.71	-0-	-0-
Transfers out	-0-	-0-	-0-
	<hr/>		
Total Financing Other Sources (Uses)	399.71	-0-	-0-
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	399.71	174,355.25	43.75
Fund Balance, beginning	<u>117,444.44</u>	<u>354,832.64</u>	<u>4,020.65</u>
Fund Balance, ending	<u>117,844.15</u>	<u>529,187.89</u>	<u>4,064.40</u>
	<hr/> <hr/>		

City Court	Recreation	Forestry	(memorandum only) Totals	
			1996	1995
21,279.00	-0-	-0-	608,035.51	599,686.15
-0-	-0-	-0-	12,076.65	17,318.25
1,283.18	-0-	-0-	13,917.28	11,076.36
-0-	-0-	-0-	6,295.03	8,969.30
1,240.00	-0-	5,000.00	14,609.00	48,192.00
-0-	-0-	-0-	8,317.82	1,237.52
23,802.18	-0-	5,000.00	663,251.29	686,479.58
7,320.85	80.00	5,000.00	550,450.39	922,967.52
-0-	-0-	-0-	633,802.13	145,406.54
7,320.85	80.00	5,000.00	1,184,252.52	1,068,374.06
16,481.33	(80.00)	-0-	(521,001.23)	(381,894.48)
-0-	22,000.00	-0-	724,459.69	759,223.74
-0-	-0-	-0-	(82,173.22)	(120,559.34)
-0-	22,000.00	-0-	642,286.47	638,664.40
16,481.33	21,920.00	-0-	121,285.24	256,769.92
65,612.19	-0-	-0-	1,372,709.84	1,115,939.92
82,093.52	21,920.00	-0-	1,493,995.08	1,372,709.84

CITY OF BAKER  
SPECIAL REVENUE FUNDS  
BUFFALO FESTIVAL FUND  
COMPARATIVE BALANCE SHEET  
 June 30, 1996 and 1995

ASSETS

	<u>1996</u>	<u>1995</u>
Cash & cash equivalents	\$9,234.17	\$6,935.41
<u>Total Assets</u>	9,234.17	6,935.41
	=====	=====

LIABILITIES AND FUND BALANCE

Liabilities		
Accounts payable	-0-	208.41
Fund Balance, unreserved & undesignated	9,234.17	6,727.00
<u>Total Liabilities and Fund Balance</u>	9,234.17	6,935.41
	=====	=====

CITY OF BAKER

SPECIAL REVENUE FUNDS

BUFFALO FESTIVAL FUND

COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES

Years Ended June 30, 1996 and 1995

	<u>1996</u>	<u>1995</u>
Revenues		
Donations	\$ 5,645.00	\$ 5,850.00
Beauty pageant	1,454.00	1,087.00
Rodeo	7,665.00	8,049.05
Arts & crafts	1,200.00	1,585.20
Entertainment/Food	894.65	275.00
Fun run	363.00	272.00
Golf tournament	-0-	200.00
Total Revenues	<u>17,221.65</u>	<u>17,318.25</u>
Expenditures		
Supplies	321.87	2,444.40
Advertising	2,207.30	500.00
Beauty pageant	1,258.57	1,603.41
Rodeo	11,446.74	12,340.79
Entertainment	1,000.00	800.00
Fun run	280.00	-0-
Golf tournament	200.00	350.00
Total Expenditures	<u>16,714.48</u>	<u>18,038.60</u>
Excess (deficiency) of revenues over expenditures	507.17	(720.35)
Other financing sources (uses)		
Transfer from General Fund	<u>2,000.00</u>	<u>2,000.00</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	2,507.17	1,279.65
Fund Balance, beginning	<u>6,727.00</u>	<u>5,447.35</u>
Fund Balance, ending	<u>9,234.17</u>	<u>6,727.00</u>
	=====	=====

CITY OF BAKER  
SPECIAL REVENUE FUNDS  
HERITAGE MUSEUM FUND  
COMPARATIVE BALANCE SHEET  
 June 30, 1996 and 1995

ASSETS

	<u>1996</u>	<u>1995</u>
Cash & cash equivalents	\$ <u>1,056.17</u>	\$ <u>378.54</u>
<u>Total Assets</u>	<u>1,056.17</u>	<u>378.54</u>

LIABILITIES AND FUND BALANCE

Fund Balance, unreserved & undesignated	<u>1,056.17</u>	<u>378.54</u>
<u>Total Liabilities &amp; Fund Balance</u>	<u>1,056.17</u>	<u>378.54</u>

CITY OF BAKER

SPECIAL REVENUE FUND

HERITAGE MUSEUM FUND

COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE

Years Ended June 30, 1996 and 1995

	<u>1996</u>	<u>1995</u>
Revenues		
Donations	\$ 126.28	\$ -0-
Promotions/Special events	8,317.82	1,199.77
Grant proceeds	<u>-0-</u>	<u>2,500.00</u>
Total Revenues	8,444.10	3,699.77
Expenditures		
Supplies	99.00	1,108.10
Programs/Projects	7,567.47	2,781.46
Special events	<u>100.00</u>	<u>1,156.25</u>
Total Expenditures	<u>7,766.47</u>	<u>5,045.81</u>
Excess (deficiency) of revenues over expenditures	677.63	(1,346.04)
Fund Balance, beginning	<u>378.54</u>	<u>1,724.58</u>
Fund Balance, ending	<u>1,056.17</u>	<u>378.54</u>

CITY OF BAKER  
SPECIAL REVENUE FUNDS  
911 COMMUNICATIONS  
COMPARATIVE BALANCE SHEETS  
 June 30, 1996 and 1995

ASSETS

	<u>1996</u>	<u>1995</u>
Cash & cash equivalents	\$ 29,931.75	\$ 19,858.64
Due from other governmental agencies	<u>5,500.00</u>	<u>5,500.00</u>
<u>Total Assets</u>	<u>35,431.75</u>	<u>25,358.64</u>

LIABILITIES AND FUND BALANCES

Fund Balance, unreserved & undesignated	<u>35,431.75</u>	<u>25,358.64</u>
<u>Total Liabilities and Fund Balance</u>	<u>35,431.75</u>	<u>25,358.64</u>

CITY OF BAKER

SPECIAL REVENUE FUNDS

911 COMMUNICATIONS

COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE

Years Ended June 30, 1996 and 1995

	<u>1996</u>	<u>1995</u>
Revenues		
EMS payments	<u>\$66,000.00</u>	<u>\$66,000.00</u>
Total Revenues	66,000.00	66,000.00
Expenditures		
Salaries & overtime	38,862.55	38,327.48
Telephone	2,006.55	1,697.85
Supplemental retirement	4,591.03	4,488.97
Audit	723.50	723.50
Insurance/Health & Worker's Comp	<u>9,743.26</u>	<u>9,552.94</u>
Total Expenditures	<u>55,926.89</u>	<u>54,790.74</u>
Excess (deficiency) of revenues over expenditures	10,073.11	11,209.26
Other Financing Sources (Uses)		
Transfer from General Fund	-0-	-0-
Transfer to Capital Improvements Priority Fund	<u>-0-</u>	<u>(30,000.00)</u>
Total Other Financing Sources (Uses)	-0-	(30,000.00)
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	10,073.11	(18,790.74)
Fund Balance, beginning	<u>25,358.64</u>	<u>44,149.38</u>
Fund Balance, ending	<u>35,431.75</u>	<u>25,358.64</u>



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

June 30, 1996 and 1995

ASSETS

	<u>1996</u>	<u>1995</u>
Cash & cash equivalents	\$672,773.19	\$707,277.63
Due from City Court Fund	<u>-0-</u>	<u>1,251.00</u>
<u>Total Assets</u>	<u>672,773.19</u>	<u>708,528.63</u>

LIABILITIES AND FUND BALANCE

Liabilities		
Accounts payable	22,866.00	4,773.90
Due to Cemetery Fund	-0-	50,000.00
Deferred revenue	<u>10,000.00</u>	<u>-0-</u>
<u>Total Liabilities</u>	32,866.00	54,773.90
Fund Balance, unreserved & undesignated	<u>639,907.19</u>	<u>653,754.73</u>
<u>Total Liabilities and Fund Balance</u>	<u>672,773.19</u>	<u>708,528.63</u>

CITY OF BAKER

SPECIAL REVENUE FUNDS

CAPITAL IMPROVEMENTS PRIORITY FUND

COMPARATIVE STATEMENT OF REVENUE, EXPENDITURES  
AND CHANGES IN FUND BALANCE

Years Ended June 30, 1996 and 1995

	<u>1996</u>	<u>1995</u>
Revenues		
Grant proceeds	\$ -0-	\$ 1,251.00
Interest income	<u>1,775.41</u>	<u>-0-</u>
Total Revenues	1,775.41	1,251.00
Expenditures		
Capital expenditures	618,802.13	133,498.32
Repairs and maintenance	<u>55,857.46</u>	<u>9,451.87</u>
Total Expenditures	<u>674,659.59</u>	<u>142,950.19</u>
Excess (deficiency) of revenues over expenditures	(672,884.18)	(141,699.19)
Other Financing Sources (Uses)		
Transfers in	690,059.98	665,099.30
Transfers out	<u>(31,023.34)</u>	<u>(2,203.48)</u>
Total Other Financing Sources (Uses)	<u>659,036.64</u>	<u>662,895.82</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	(13,847.54)	521,196.63
Fund Balance, beginning	<u>653,754.73</u>	<u>132,558.10</u>
Fund Balance, ending	<u>639,907.19</u>	<u>653,754.73</u>

CITY OF BAKER  
SPECIAL REVENUE FUNDS  
POLICE CARS FUND  
COMPARATIVE BALANCE SHEET  
 June 30, 1996 and 1995

ASSETS

	<u>1996</u>	<u>1995</u>
Cash & cash equivalents	\$ 1,237.80	\$ 52,237.80
Accrued interest receivable	<u>-0-</u>	<u>149.88</u>
<u>Total Assets</u>	<u>1,237.80</u>	<u>52,387.68</u>

LIABILITIES AND FUND BALANCE

Fund Balance, unreserved and undesignated	<u>1,237.80</u>	<u>52,387.68</u>
<u>Total Liabilities and Fund Balance</u>	<u>1,237.80</u>	<u>52,387.68</u>

CITY OF BAKER

SPECIAL REVENUE FUNDS

POLICE CARS FUND

COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE

Years Ended June 30, 1996 and 1995

	<u>1996</u>	<u>1995</u>
Revenues		
Interest earned	\$ -0-	\$ 1,270.56
Expenditures	<u>-0-</u>	<u>-0-</u>
Excess (deficiency) of revenues over expenditures	-0-	1,270.56
Other Financing Sources (Uses)		
Transfer from General Fund	-0-	60,000.00
Transfer to/from Capital Improvement Priority Fund	<u>(51,149.88)</u>	<u>(70,000.00)</u>
Total Other Financing Sources (Uses)	<u>(51,149.88)</u>	<u>(10,000.00)</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	(51,149.88)	(8,729.44)
Fund Balance, beginning	<u>52,387.68</u>	<u>61,117.12</u>
Fund Balance, ending	<u>1,237.80</u>	<u>52,387.68</u>

CITY OF BAKER  
SPECIAL REVENUE FUNDS  
OFFICE OF RURAL DEVELOPMENT FUND  
COMPARATIVE BALANCE SHEET  
 June 30, 1996 and 1995

ASSETS

	<u>1996</u>	<u>1995</u>
Cash & cash equivalents	\$ <u>18.74</u>	\$ <u>18,771.99</u>
<u>Total Assets</u>	<u>18.74</u>	<u>18,771.99</u>

LIABILITIES AND FUND BALANCE

Liabilities		
Accounts payable	-0-	25.70
Fund Balance, unreserved and undesignated	<u>18.74</u>	<u>18,746.29</u>
<u>Total Liabilities and Fund Balance</u>	<u>18.74</u>	<u>18,771.99</u>

CITY OF BAKER

SPECIAL REVENUE FUNDS

RURAL DEVELOPMENT FUND

COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE

Years Ended June 30, 1996 and 1995

	<u>1996</u>	<u>1995</u>
Revenues		
Grant Proceeds	\$ -0-	\$ 25,000.00
Expenditures		
Walking path	-0-	6,253.71
Fence	-0-	1,618.74
Park improvements	3,727.55	-0-
Capital outlay	15,000.00	-0-
Total Expenditures	<u>18,727.55</u>	<u>7,872.45</u>
Excess (deficiency) of revenues over expenditures	(18,727.55)	17,127.55
Other Financing Sources (Uses)		
Transfer to Schoolhouse Fund	<u>-0-</u>	<u>-0-</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	(18,727.55)	17,127.55
Fund Balance, beginning	<u>18,746.29</u>	<u>1,618.74</u>
Fund Balance, ending	<u>18.74</u>	<u>18,746.29</u>

CITY OF BAKER  
SPECIAL REVENUE FUNDS  
D.A.R.E. PROGRAM FUND  
COMPARATIVE BALANCE SHEET  
 June 30, 1996 and 1995

ASSETS

	<u>1996</u>	<u>1995</u>
Cash & cash equivalents	\$ <u>4,189.95</u>	<u>\$9,117.37</u>
<u>Total Assets</u>	<u>4,189.95</u>	<u>9,117.73</u>

LIABILITIES AND FUND BALANCE

Fund Balance, unreserved and undesignated	<u>4,189.95</u>	<u>9,117.73</u>
<u>Total Liabilities and Fund Balance</u>	<u>4,189.95</u>	<u>9,117.73</u>

CITY OF BAKER

SPECIAL REVENUE FUNDS

D.A.R.E. PROGRAM FUND

COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE

Years Ended June 30, 1996 and 1995

	<u>1996</u>	<u>1995</u>
Revenues		
Donations	\$ 480.00	\$ 6,944.30
Grant proceeds	<u>8,369.00</u>	<u>10,091.00</u>
Total Revenues	8,849.00	17,035.30
Expenditures		
Supplies	13,499.26	7,903.80
Seminars/workshops	-0-	150.00
Equipment rental	<u>277.52</u>	<u>-0-</u>
Total Expenditures	<u>13,776.78</u>	<u>8,053.80</u>
Excess (deficiency) of revenues over expenditures	(4,927.78)	8,981.50
Fund Balance, beginning	<u>9,117.73</u>	<u>136.23</u>
Fund Balance, ending	<u>4,189.95</u>	<u>9,117.73</u>



CITY OF BAKER  
SPECIAL REVENUE FUNDS  
SCHOOLHOUSE FUND  
COMPARATIVE BALANCE SHEET  
 June 30, 1996 and 1995

ASSETS

	<u>1996</u>	<u>1995</u>
Cash & cash equivalents	\$21,284.35	\$11,304.31
<u>Total Assets</u>	21,284.35	11,304.31
	=====	=====

LIABILITIES AND FUND BALANCE

Fund Balance, unreserved & undesignated	21,284.35	11,304.31
<u>Total Liabilities and Fund Balance</u>	21,284.35	11,304.31
	=====	=====

CITY OF BAKER

SPECIAL REVENUE FUNDS

SCHOOLHOUSE FUND

COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE

Years Ended June 30, 1996 and 1995

	<u>1996</u>	<u>1995</u>
Revenues		
Donations	\$ -0-	\$ 525.00
Grant proceeds	-0-	5,000.00
Total Revenues	-0-	5,525.00
Expenditures		
Supplies	19.96	87.33
Water Fountain	-0-	1,649.53
Fence	-0-	2,386.24
Maintenance & repairs	-0-	744.57
Renovations	-0-	406.40
Total Expenditures	19.96	5,274.07
Excess (deficiency) of revenues over expenditures	(19.96)	250.93
Other Financing Sources (Uses)		
Transfer from General Fund	10,000.00	10,000.00
Total Other Financing sources (Uses)	10,000.00	10,000.00
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	9,980.04	10,250.93
Fund Balance, beginning	11,304.31	1,053.38
Fund Balance, ending	21,284.35	11,304.31

CITY OF BAKER  
SPECIAL REVENUE FUNDS  
CONDEMNATION FUND  
COMPARATIVE BALANCE SHEET  
 June 30, 1996 and 1995

ASSETS

	<u>1996</u>	<u>1995</u>
Cash & cash equivalents	\$39,025.00	\$61,025.00
<u>Total Assets</u>	<u>39,025.00</u>	<u>61,025.00</u>

LIABILITIES AND FUND BALANCE

Liabilities		
Deposits held	12,500.00	35,000.00
Fund Balance, unreserved & undesignated	<u>26,525.00</u>	<u>26,025.00</u>
<u>Total Liabilities and Fund Balance</u>	<u>39,025.00</u>	<u>61,025.00</u>

CITY OF BAKER

SPECIAL REVENUE FUNDS

CONDEMNATION FUND

COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE

Years Ended June 30, 1996 and 1995

	<u>1996</u>	<u>1995</u>
Revenues	\$ 500.00	\$ -0-
Expenditures		
Demolition expense	<u>-0-</u>	<u>3,975.00</u>
Excess (deficiency) of revenues over expenditures	500.00	(3,975.00)
Other Financing Sources (Uses)		
Transfer from General Fund	<u>-0-</u>	<u>-0-</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	500.00	(3,975.00)
Fund Balance, beginning	<u>26,025.00</u>	<u>30,000.00</u>
Fund Balance, ending	<u>26,525.00</u>	<u>26,025.00</u>

CITY OF BAKER  
SPECIAL REVENUE FUNDS  
LIABILITY DEDUCTIBLE FUND  
COMPARATIVE BALANCE SHEET  
 June 30, 1996 and 1995

<u>ASSETS</u>		<u>1996</u>	<u>1995</u>
Cash & cash equivalents		\$ -0-	\$47,000.00
<u>Total Assets</u>		-0-	47,000.00
<u>LIABILITIES AND FUND BALANCE</u>			
Liabilities			
Accounts payable		-0-	20,000.00
Fund Balance, unreserved & undesignated		-0-	27,000.00
<u>Total Liabilities and Fund Balance</u>		-0-	47,000.00

CITY OF BAKER

SPECIAL REVENUE FUNDS

LIABILITY DEDUCTIBLE FUND

COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE

Years Ended June 30, 1996 and 1995

	<u>1996</u>	<u>1995</u>
Revenues	\$ -0-	\$ -0-
Expenditures Claims Fund	<u>27,000.00</u>	<u>20,000.00</u>
Excess (deficiency) of revenues over expenditures	(27,000.00)	(20,000.00)
Other Financing Sources (Uses) Transfer from General Fund	<u>-0-</u>	<u>20,000.00</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	(27,000.00)	-0-
Fund Balance, beginning	<u>27,000.00</u>	<u>27,000.00</u>
Fund Balance, ending	<u>-0-</u>	<u>27,000.00</u>

CITY OF BAKER  
SPECIAL REVENUE FUNDS  
SUPPLEMENTAL PAY FUND  
COMPARATIVE BALANCE SHEET

June 30, 1996 and 1995

ASSETS

	<u>1996</u>	<u>1995</u>
Cash & cash equivalents	<u>\$117,844.15</u>	<u>\$117,444.44</u>
<u>Total Assets</u>	<u>117,844.15</u>	<u>117,444.44</u>

LIABILITIES AND FUND BALANCE

Fund Balance, unreserved and undesignated	<u>117,844.15</u>	<u>117,444.44</u>
<u>Total Liabilities and Fund Balance</u>	<u>117,844.15</u>	<u>117,444.44</u>

CITY OF BAKER

SPECIAL REVENUE FUNDS

SUPPLEMENTAL PAY FUND

COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE

Years Ended June 30, 1996 and 1995

	<u>1996</u>	<u>1995</u>
Revenues	\$ -0-	\$ -0-
Expenditures	<u>-0-</u>	<u>-0-</u>
Excess (deficiency) of revenues over expenditures	-0-	-0-
Other Financing Sources (Uses) Transfer from General Fund	<u>399.71</u>	<u>2,124.44</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	399.71	2,124.44
Fund Balance, beginning	<u>117,444.44</u>	<u>115,320.00</u>
Fund Balance, ending	<u>117,844.15</u>	<u>117,444.44</u>



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

June 30, 1996 and 1995

ASSETS

	<u>1996</u>	<u>1995</u>
Cash & cash equivalents	\$483,564.23	\$286,743.13
Due from other governmental agencies	62,923.39	67,850.30
Accrued interest receivable	<u>342.89</u>	<u>239.21</u>
<u>Total Assets</u>	<u>546,830.51</u>	<u>354,832.64</u>

LIABILITIES AND FUND BALANCES

Liabilities		
Accounts payable	17,642.62	-0-
Fund Balance, unreserved & undesignated	<u>529,187.89</u>	<u>354,832.64</u>
<u>Total Liabilities and Fund Balances</u>	<u>546,830.51</u>	<u>354,832.64</u>

CITY OF BAKER  
SPECIAL REVENUE FUNDS  
STREET MAINTENANCE FUND  
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 Years Ended June 30, 1996 and 1995

	<u>1996</u>	<u>1995</u>
Revenues		
Tax	\$520,756.51	\$514,784.65
Interest income	<u>10,858.69</u>	<u>8,923.46</u>
Total Revenues	531,615.20	523,708.11
Expenditures		
Supplies & materials	3,246.81	3,074.80
Overlay	<u>354,013.14</u>	<u>792,937.28</u>
Total Expenditures	<u>357,259.95</u>	<u>796,012.08</u>
Excess (deficiency) of revenues over expenditures	174,355.25	(272,303.97)
Other Financing Sources (Uses) Transfers from General Fund	<u>-0-</u>	<u>-0-</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	174,355.25	(272,303.97)
Fund Balance, beginning	<u>354,832.64</u>	<u>627,136.61</u>
Fund Balance, ending	<u>529,187.89</u>	<u>354,832.64</u>

CITY OF BAKER  
SPECIAL REVENUE FUNDS  
BEAUTIFICATION FUND  
COMPARATIVE BALANCE SHEET  
 June 30, 1996 and 1995

ASSETS

	<u>1996</u>	<u>1995</u>
Cash & cash equivalents	\$4,064.40	\$4,020.65
<u>Total Assets</u>	4,064.40	4,020.65
	=====	=====

LIABILITIES AND FUND BALANCE

Fund balance, unreserved & undesignated	4,064.40	4,020.65
<u>Total Liabilities and Fund Balance</u>	4,064.40	4,020.65
	=====	=====

CITY OF BAKER

SPECIAL REVENUE FUNDS

BEAUTIFICATION FUND

COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE

Years Ended June 30, 1996 and 1995

	<u>1996</u>	<u>1995</u>
Revenues		
Donations	\$ 43.75	\$ 1,500.00
Special Events	<u>-0-</u>	<u>37.75</u>
Total Revenues	43.75	1,537.75
Expenditures		
Supplies	<u>-0-</u>	<u>747.86</u>
Total Expenditures	<u>-0-</u>	<u>747.86</u>
Excess (deficiency) of revenues over expenditures	43.75	789.89
Fund balance, beginning	<u>4,020.65</u>	<u>3,230.76</u>
Fund balance, end	<u>4,064.40</u>	<u>4,020.65</u>

CITY OF BAKER  
SPECIAL REVENUE FUNDS  
CITY COURT FUND  
COMPARATIVE BALANCE SHEET  
 June 30, 1996 and 1995

ASSETS

	<u>1996</u>	<u>1995</u>
Cash & cash equivalents	\$ 79,703.52	\$ 52,166.19
Due from other governmental funds	1,240.00	-0-
Due from General Fund	<u>1,250.00</u>	<u>14,797.00</u>
<u>Total Assets</u>	<u>82,193.52</u>	<u>66,963.19</u>

LIABILITIES AND FUND BALANCES

Liabilities		
Due to bond accounts	100.00	100.00
Due to Capital Improvement Priority Fund	<u>-0-</u>	<u>1,251.00</u>
Total Liabilities	100.00	1,351.00
Fund Balance, unreserved & undesignated	<u>82,093.52</u>	<u>65,612.19</u>
<u>Total Liabilities and Fund Balances</u>	<u>82,193.52</u>	<u>66,963.19</u>

CITY OF BAKER

SPECIAL REVENUE FUNDS

CITY COURT FUND

COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE

Years Ended June 30, 1996 and 1995

	<u>1996</u>	<u>1995</u>
Revenues		
Court costs earned	\$21,279.00	\$18,901.50
Grant proceeds	1,240.00	-0-
Interest income	1,283.18	882.34
Total Revenues	<u>23,802.18</u>	<u>19,783.84</u>
Expenditures		
Uniforms	-0-	100.00
Computer & supplies	3,917.15	-0-
Other	898.29	1,163.46
Office expense	2,505.41	-0-
Total Expenditures	<u>7,320.85</u>	<u>1,263.46</u>
Excess (deficiency) of revenues over expenditures	16,481.33	18,520.38
Other Financing Sources (Uses)		
Transfer to General Fund	<u>-0-</u>	<u>(18,355.86)</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	16,481.33	164.52
Fund Balance, beginning	<u>65,612.19</u>	<u>65,447.67</u>
Fund Balance, ending	<u>82,093.52</u>	<u>65,612.19</u>

CITY OF BAKER  
SPECIAL REVENUE FUNDS  
RECREATION FUND  
BALANCE SHEET  
June 30, 1996

ASSETS

	<u>1996</u>
Cash & cash equivalents	\$ <u>21,920.00</u>
<u>Total Assets</u>	<u>21,920.00</u> =====

LIABILITIES AND FUND BALANCE

Fund balance, unreserved & undesignated	<u>21,920.00</u>
<u>Total Liabilities and Fund Balance</u>	<u>21,920.00</u> =====

CITY OF BAKER  
SPECIAL REVENUE FUNDS  
RECREATION FUND  
STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE  
 Years Ended June 30, 1996

	<u>1996</u>
Revenues	\$ -0-
Expenditures	
Participants	<u>80.00</u>
Excess (deficiency) of revenues over expenditures	(80.00)
Other Financing Sources (Uses)	
Transfer from General Fund	<u>22,000.00</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	21,920.00
Fund balance, beginning	<u>-0-</u>
Fund Balance, end	<u><u>21,920.00</u></u>



CITY OF BAKER  
SPECIAL REVENUE FUNDS  
AGRICULTURE AND FORESTRY FUND  
BALANCE SHEET  
June 30, 1996

ASSETS

1996

Cash & cash equivalents

\$ 2,500.00

Total Assets

2,500.00  
=====

LIABILITIES AND FUND BALANCE

Liabilities  
    Accounts payable

2,500.00

Fund balance, unreserved  
and undesignated

-0-

Total Liabilities and  
Fund Balance

2,500.00  
=====

CITY OF BAKER  
SPECIAL REVENUE FUNDS  
AGRICULTURE AND FORESTRY FUND  
STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE  
 Years Ended June 30, 1996

	<u>1996</u>
Revenues	
Grant proceeds	\$ 5,000.00
Expenditures	
Supplies	<u>5,000.00</u>
Excess (deficiency) of revenues over expenditures	-0-
Fund balance, beginning	-0-
Fund balance, end	-0- =====

### DEBT SERVICE FUNDS

A Debt Service Fund is created 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

DEBT SERVICE FUND - LELAND REHAB

COMPARATIVE BALANCE SHEET

June 30, 1996 and 1995

ASSETS

	<u>1996</u>	<u>1995</u>
Cash & cash equivalents	\$ 17,459.28	\$ 16,056.23
Assessments receivable - (including interest due of \$65,482.98 and net of allowance for bad debt of \$149,894.68)	<u>2,779.25</u>	<u>4,915.34</u>
<u>Total Assets</u>	<u>20,238.53</u>	<u>20,971.57</u>

LIABILITIES AND FUND BALANCE

Fund Balance, reserved for future debt service	<u>20,238.53</u>	<u>20,971.57</u>
<u>Total Fund Balance</u>	<u>20,238.53</u>	<u>20,971.57</u>

CITY OF BAKER

DEBT SERVICE FUND - LELAND REHAB

COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE

Years Ended June 30, 1996 and 1995

	<u>1996</u>	<u>1995</u>
Revenues	\$ -0-	\$ -0-
Expenditures		
Bad debts	<u>733.04</u>	<u>-0-</u>
Total Expenditures	<u>733.04</u>	<u>-0-</u>
Excess of Revenues Over (Under) Expenditures	(733.04)	-0-
Other Financing Sources (Uses)	<u>-0-</u>	<u>-0-</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	(733.04)	-0-
Fund Balance, beginning	<u>20,971.57</u>	<u>20,971.57</u>
Fund Balance, ending	<u>20,238.53</u>	<u>20,971.57</u>

### ENTERPRISE FUNDS

Utility Fund - To account for the provision of water, gas, and sewer services to residents of the City of Baker. All activities necessary to provide such services are accounted for in this fund, 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, and interments, vaults, etc. and to provide the merchandise to persons that had paid the previous owners of the cemetery but are not on an "at need" basis.

City Parish Sewer Fund - To bill and collect the City Parish sewer user fee and remit the proceeds to the City Parish. A fee is charged to the City Parish for this service.

CITY OF BAKER  
ENTERPRISE FUNDS  
COMBINING BALANCE SHEET

June 30, 1996

With Comparative Totals For June 30, 1995

	<u>Utility</u> <u>Fund</u>	<u>Cemetery</u> <u>Fund</u>
<u>ASSETS</u>		
Cash and cash equivalents	\$1,553,061.08	\$ 67,820.47
Accounts receivable, net	270,668.07	29,847.79
Interest receivable	8,964.06	-0-
Due from other funds	-0-	-0-
Due from other governmental agencies	-0-	-0-
Inventory	23,601.84	388,600.22
Restricted assets:		
Cash & cash equivalents	1,386,618.22	17,483.86
Fixed assets, net of accumulated depreciation	3,461,603.95	372,529.39
Construction in progress	-0-	-0-
Deferred bond debt, net	<u>16,702.43</u>	<u>-0-</u>
<u>Total Assets</u>	<u>6,721,219.65</u>	<u>876,281.73</u>
<u>LIABILITIES AND FUND EQUITY</u>		
Liabilities		
Accounts payable	5,260.06	375.62
Deferred revenue	-0-	2,634.01
Other payables	-0-	-0-
Payables from restricted assets:		
Contracts payable	-0-	-0-
General obligation bonds payable	1,800,000.00	-0-
Accrued interest payable	22,500.00	-0-
Customer deposits	109,643.54	-0-
Notes payable	-0-	-0-
Compensated absences payable	132,996.55	17,684.44
Prior merchandise payable	<u>-0-</u>	<u>634,379.05</u>
Total Liabilities	2,070,400.15	656,073.12

(Continued)

(memorandum only)  
Totals

<u>City-Parish Sewer Fund</u>	<u>1996</u>	<u>1995</u>
\$ 40,606.22	\$1,661,487.77	\$1,661,770.98
652.41	301,168.27	256,466.89
-0-	8,964.06	9,200.44
-0-	-0-	50,000.00
3,873.10	3,873.10	9,154.10
-0-	412,202.06	418,620.27
-0-	1,404,102.08	1,496,435.48
-0-	3,834,133.34	2,388,339.74
-0-	-0-	1,334,387.31
-0-	16,702.43	18,857.51
<hr/>	<hr/>	<hr/>
45,131.73	7,642,633.11	7,643,232.72
=====	=====	=====
-0-	5,635.68	3,901.02
-0-	2,634.01	-0-
-0-	-0-	34,810.97
-0-	-0-	50,538.04
-0-	1,800,000.00	1,980,000.00
-0-	22,500.00	24,750.00
-0-	109,643.54	119,703.54
-0-	-0-	41,486.00
1,218.52	151,899.51	127,400.62
-0-	635,379.05	644,322.00
<hr/>	<hr/>	<hr/>
1,218.52	2,727,691.79	3,026,912.19



CITY OF BAKER

ENTERPRISE FUNDS

COMBINING BALANCE SHEET (Continued)

June 30, 1996

With Comparative Totals For June 30, 1995

	<u>Utility Fund</u>	<u>Cemetery Fund</u>
Fund Equity		
Contributed Capital	\$ 258,452.87	\$ -0-
Retained earnings:		
Reserved for customer deposits	109,643.54	-0-
Unreserved	<u>4,282,723.09</u>	<u>220,208.61</u>
Total Fund Equity	<u>4,650,819.50</u>	<u>220,208.61</u>
<u>Total Liabilities &amp; Fund Equity</u>	<u>6,721,219.65</u>	<u>876,281.73</u>

City-Parish Sewer Fund	(memorandum only) Totals	
	<u>1996</u>	<u>1995</u>
\$ -0-	\$258,452.87	\$ 253,570.87
-0-	109,643.54	119,703.54
<u>43,913.21</u>	<u>4,546,844.91</u>	<u>4,243,046.12</u>
<u>43,913.21</u>	<u>4,914,941.32</u>	<u>4,616,320.53</u>
<u>45,131.73</u>	<u>7,642,633.11</u>	<u>7,643,232.72</u>

CITY OF BAKER

ENTERPRISE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENSES AND  
CHANGES IN RETAINED EARNINGS

Year Ended June 30, 1996

With Comparative Totals For The Year Ended June 30, 1995

	<u>Utility</u> <u>Fund</u>	<u>Cemetery</u> <u>Fund</u>
Operating Revenues		
Charges for service		
Water sales	\$ 723,205.50	\$ -0-
Rental - sprinkler system	1,200.00	-0-
Reconnecting & charges	104,216.66	-0-
Gas sales	1,601,290.22	
Sales of lots, markers & vaults (net of cost of goods sold)	-0-	124,533.21
Sewer service charges	262,926.32	-0-
City-Parish sewer fees	-0-	-0-
Other operating revenues	-0-	512.64
 Total Operating Revenues	 2,692,838.70	 125,045.85
Operating Expenses		
Departmental	2,070,507.17	86,506.60
General & administrative	215,619.31	9,977.16
 Total Operating Expenses	 2,286,126.48	 96,483.76
 Operating Income (Loss)	 406,712.22	 28,562.09
Non-Operating Revenues (Expenses)		
Interest income	78,059.57	2,829.40
Miscellaneous revenue/(expense)	-0-	7,449.39
Interest expense	(97,000.37)	-0-
Lease income	-0-	3,411.00
Bond related expenses	(2,155.08)	-0-
 Total Non-Operating Revenues (Expenses)	 (21,095.88)	 13,689.79

(Continued)

<u>City-Parish Sewer Fund</u>	<u>(memorandum only) Totals</u>	
	<u>1996</u>	<u>1995</u>
\$ -0-	\$ 723,205.50	739,810.19
-0-	1,200.00	1,150.00
-0-	104,216.66	89,025.76
-0-	1,601,290.22	1,389,505.95
-0-	124,533.21	150,039.99
-0-	262,926.32	265,364.03
51,537.59	51,537.59	51,637.05
-0-	512.64	876.86
51,537.59	2,869,422.14	2,687,409.83
-0-	2,157,013.77	1,590,732.88
34,102.73	259,699.20	270,232.03
34,102.73	2,416,712.97	1,860,964.91
17,434.86	452,709.17	826,444.92
-0-	80,888.97	98,240.95
-0-	7,449.39	-0-
-0-	(97,000.37)	(107,537.69)
-0-	3,411.00	3,411.00
-0-	(2,155.08)	(3,152.96)
-0-	(7,406.09)	(9,038.70)

CITY OF BAKER

ENTERPRISE FUNDS

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

Year Ended June 30, 1996

With Comparative Totals For The Year Ended June 30, 1995

	<u>Utility Fund</u>	<u>Cemetery Fund</u>
Income Before Operating Transfer	\$385,616.34	\$ 42,251.88
Operating Transfers in	-0-	31,023.34
Operating Transfers out	<u>(182,000.04)</u>	<u>-0-</u>
Total Operating Transfers	<u>(182,000.04)</u>	<u>31,023.34</u>
Net Income (Loss)	203,616.30	73,275.22
Retained earnings, beginning	4,065,420.01	151,147.76
(Increase) decrease in reserve for customer deposits	10,060.00	-0-
Prior period adjustment	<u>3,626.78</u>	<u>(4,214.37)</u>
Retained Earnings, ending	<u>4,282,723.09</u>	<u>220,208.61</u>

<u>City-Parish Sewer Fund</u>	<u>(memorandum only) Totals</u>	
	<u>1996</u>	<u>1995</u>
\$ 17,434.86	\$445,303.08	\$817,406.22
-0-	31,023.34	2,203.48
-0-	(182,000.04)	(216,999.99)
-0-	(150,976.70)	(214,796.51)
17,434.86	294,326.38	602,609.71
26,478.35	4,243,046.12	3,687,994.75
-0-	10,060.00	(3,510.00)
-0-	(587.59)	(44,048.34)
43,913.21	4,546,844.91	4,243,046.12
=====	=====	=====

CITY OF BAKER

ENTERPRISE FUNDS

COMBINING STATEMENT OF CASH FLOWS

For The Year Ended June 30, 1996

	<u>Utility Fund</u>
Cash flows from operating activities:	
Cash received from customers	\$2,642,553.73
Cash payments to suppliers for goods and services	(1,463,559.55)
Cash payments to employees for services	<u>(553,306.30)</u>
Net cash provided by operating activities	625,687.88
Cash flows from non-capital financing activities:	
Operating transfers out	(182,000.00)
Operating transfers in	<u>-0-</u>
Net cash provided by (used for) non-capital financing activities	(182,000.04)
Cash flows from capital and related financing activities:	
Acquisition of capital assets	(398,170.56)
Principal payments on bond maturities or notes	(180,000.00)
Interest paid on bonds or notes	(99,250.37)
Interest received on bond proceeds	31,895.96
Capital contributed by property owners	<u>4,882.00</u>
Net cash used for capital and related financing activities	(640,642.97)
Cash flows from investing activities:	
Interest on investments	46,399.99
Lease income	<u>-0-</u>
Net cash provided by investing activities	<u>46,399.99</u>
Net increase (decrease) in cash and cash equivalents	(150,555.14)
Cash and cash equivalents at beginning of year	<u>3,090,234.44</u>
Cash and cash equivalents at end of year	<u>2,939,679.30</u> =====

(Continued)

<u>Cemetery Fund</u>	<u>City-Parish Sewer Fund</u>	<u>Total</u>
\$205,508.22	\$ 56,818.59	\$2,904,880.54
(64,359.89)	(14,902.15)	(1,542,821.59)
(58,383.04)	(18,318.13)	(630,007.47)
82,765.29	23,598.31	732,051.48
-0-	-0-	(182,000.04)
31,023.34	-0-	31,023.34
31,023.34	-0-	(150,976.70)
(85,688.81)	-0-	(483,859.37)
-0-	-0-	(180,000.00)
-0-	-0-	(99,250.37)
-0-	-0-	31,895.96
-0-	-0-	4,882.00
(85,688.81)	-0-	(726,331.78)
2,829.40	-0-	49,229.39
3,411.00	-0-	3,411.00
6,240.40	-0-	52,640.39
34,340.22	23,598.31	(92,616.61)
50,964.11	17,007.91	3,158,206.46
85,304.33	40,606.22	3,065,589.85



CITY OF BAKER

ENTERPRISE FUNDS

COMBINING STATEMENT OF CASH FLOWS - (Continued)

For The Year Ended June 30, 1996

	<u>Utility Fund</u>
Reconciliation of operating income to net cash provided by operating activities:	
Operating income	\$406,712.22
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation	277,040.22
Changes in assets and liabilities:	
(increase) decrease in accounts receivable (net)	(42,256.36)
(increase) decrease in inventory	(1,216.89)
(increase) decrease in unbilled receivables	2,342.22
(decrease) in accounts payable	(29,489.97)
increase (decrease) in sales taxes payable	(24.35)
increase (decrease) in unclaimed refunds payable	(310.83)
increase in compensated absences payable	22,951.62
increase (decrease) in customer deposits payable	(10,060.00)
increase (decrease) in other payables	-0-
increase (decrease) in prepaid items	-0-
(decrease) in prior merchandise payable	<u>-0-</u>
Total adjustments	<u>218,975.66</u>
Net cash provided by operating activities	<u>625,687.88</u>

The accompanying notes are an integral part of this statement.

<u>Cemetery Fund</u>	<u>City-Parish Sewer Fund</u>	<u>Total</u>
\$ 28,562.09	\$ 17,434.86	\$452,709.17
10,634.45	203.76	287,878.43
44,779.91	5,281.00	7,804.55
7,635.10	-0-	6,418.21
-0-	-0-	2,342.22
375.62	-0-	(29,114.35)
-0-	-0-	(24.35)
-0-	-0-	(310.83)
1,301.43	245.84	24,498.89
-0-	-0-	(10,060.00)
2,634.01	-0-	2,634.01
-0-	432.85	432.85
(13,157.02)	-0-	(13,157.02)
<u>54,203.50</u>	<u>6,163.45</u>	<u>279,342.61</u>
82,765.59	23,598.31	732,051.78
=====	=====	=====

CITY OF BAKER

ENTERPRISE FUNDS

UTILITY FUND

COMPARATIVE BALANCE SHEET (Continued)

June 30, 1996 and 1995

LIABILITIES AND FUND EQUITY

	<u>1996</u>	<u>1995</u>
Current Liabilities		
Payable from current assets:		
Accounts payable	\$ 475.41	\$ 3,901.02
Sales tax payable	4,784.65	4,809.00
Unclaimed refunds	-0-	1.97
Judgement payable	-0-	30,000.00
	<hr/>	<hr/>
Total Current Liabilities (payable from current assets)	5,260.06	38,711.99
Payable from restricted assets:		
Contracts payable	-0-	50,538.04
Revenue bonds payable	190,000.00	180,000.00
Accrued interest payable	22,500.00	24,750.00
Customer's deposits	109,643.54	119,703.54
	<hr/>	<hr/>
Total Current Liabilities (payable from restricted assets)	322,143.54	374,991.58
Total Current Liabilities	327,403.60	413,703.57
Long-term Liabilities		
Payable from restricted assets:		
General obligation bonds payable	1,610,000.00	1,800,000.00
Compensated absences payable	132,996.55	110,044.93
	<hr/>	<hr/>
Total Long-term Liabilities	1,742,996.55	1,910,044.93
Total Liabilities	2,070,400.15	2,323,748.50

(Continued)

CITY OF BAKER

ENTERPRISE FUNDS

UTILITY FUND

COMPARATIVE BALANCE SHEET (Continued)

June 30, 1996 and 1995

	<u>1996</u>	<u>1995</u>
Fund Equity		
Contributed Capital:		
Municipality	\$ 4,030.56	\$ 4,030.56
Consumer	<u>254,422.31</u>	<u>249,540.31</u>
Total Contributed Capital	258,452.87	253,570.87
Retained Earnings:		
Reserved for customer deposits	109,643.54	119,703.54
Unreserved	<u>4,282,723.09</u>	<u>4,065,420.01</u>
Total Retained Earnings	<u>4,392,366.63</u>	<u>4,185,123.55</u>
Total Fund Equity	<u>4,650,819.50</u>	<u>4,438,694.42</u>
<u>Total Liabilities and Fund</u> <u>Equity</u>	<u>6,721,219.65</u>	<u>6,762,442.92</u>

CITY OF BAKER

ENTERPRISE FUNDS

UTILITY FUND

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

Years Ended June 30, 1996 and 1995

	<u>1996</u>	<u>1995</u>
Operating Revenues		
Charges for services		
Water sales	\$ 723,205.50	\$ 739,810.19
Rental-sprinkler system	1,200.00	1,150.00
Reconnecting charges	104,216.66	89,025.76
Gas sales	1,601,290.22	1,389,505.95
Sewer service charges	<u>262,926.32</u>	<u>265,364.03</u>
Total Operating Revenues	2,692,838.70	2,484,855.93
Operating Expenses		
Departmental	2,070,507.17	1,509,494.39
General and administrative	<u>215,619.31</u>	<u>225,108.71</u>
Total Operating Expenses	<u>2,286,126.48</u>	<u>1,734,603.10</u>
Operating Income	406,712.22	750,252.83
Non-Operating Revenues (Expenses)		
Interest Income	78,059.57	96,212.76
Interest expense	(97,000.37)	(107,537.69)
Bond related expenses	<u>(2,155.08)</u>	<u>(3,152.96)</u>
Total Non-Operating Revenues (Expenses)	<u>(21,095.88)</u>	<u>(14,477.89)</u>
Income Before Operating Transfers	385,616.34	735,774.94
Operating Transfers		
Transfer to General Fund	<u>(182,000.04)</u>	<u>(181,999.99)</u>

Continued)

CITY OF BAKER

ENTERPRISE FUNDS

UTILITY FUND

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

Years Ended June 30, 1996 and 1995

	<u>1996</u>	<u>1995</u>
Net Income (Loss)	\$203,616.30	\$553,774.95
Retained Earnings, beginning	4,065,420.01	3,557,455.30
(Increase) decrease in reserve for customer deposits	10,060.00	(3,510.00)
Adjustments to prior period	<u>3,626.78</u>	<u>(42,300.24)</u>
Retained Earnings, ending	<u>4,282,723.09</u>	<u>4,065,420.01</u>

CITY OF BAKER

ENTERPRISE FUNDS

UTILITY FUND

COMPARATIVE STATEMENT OF CASH FLOWS

For The Fiscal Year ended June 30, 1996 and 1995

	<u>1996</u>	<u>1995</u>
Cash Flows from operating activities:		
Cash received from customers	\$2,642,553.73	\$2,455,037.60
Cash payments to suppliers for goods and services	(1,463,559.55)	(1,073,289.98)
Cash payments to employees for services	<u>(553,306.30)</u>	<u>(492,607.61)</u>
Net cash provided by operating activities	625,687.88	889,140.01
Cash Flows from non-capital financing activities:		
Operating transfers out	<u>(182,000.04)</u>	<u>(181,999.99)</u>
Net cash used for non-capital financing activities	(182,000.04)	(181,999.99)
Cash Flows from capital and related financing activities:		
Acquisition of capital assets	(398,170.56)	(1,145,771.04)
Principal paid on bonds	(180,000.00)	(170,000.00)
Interest paid on bonds	(99,250.37)	(99,547.93)
Bond issuance cost	-0-	(23,985.96)
Interest received on bond proceeds	31,895.96	51,095.63
Capital contributed by property owners	<u>4,882.00</u>	<u>7,334.89</u>
Net cash used for capital and related financing activities	(640,642.97)	(1,380,874.41)
Cash Flows from investing activities:		
Interest on investments	<u>46,399.99</u>	<u>40,675.47</u>
Net cash provided by investing activities	<u>46,399.99</u>	<u>40,675.47</u>

(Continued)

CITY OF BAKER

ENTERPRISE FUNDS

UTILITY FUND

STATEMENT OF CASH FLOWS - (Continued)

For The Fiscal Years Ended June 30, 1996 and 1995

	<u>1996</u>	<u>1995</u>
Net decrease in cash and cash equivalents	\$(150,555.14)	\$(633,058.92)
Cash and cash equivalents at beginning of year	<u>3,090,234.44</u>	<u>3,723,293.36</u>
Cash and cash equivalents at end of year	<u>2,939,679.30</u>	<u>3,090,234.44</u>
Reconciliation of operating income to net cash provided by operating activities:		
Operating income	406,712.22	750,252.83
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation	277,040.22	183,706.83
Change in assets and liabilities:		
(increase) in accounts receivable	(42,256.36)	(10,042.89)
(increase) decrease in unbilled receivables	2,342.22	(11,556.41)
(increase) decrease in inventory	(1,216.89)	996.58
(decrease) in accounts payable	(29,489.97)	(19,398.80)
(decrease) in sales tax payable	(24.35)	(22.00)
(decrease) in unclaimed refunds payable	(310.83)	(129.03)
increase (decrease) in compensated absences payable	22,951.62	(4,398.83)
increase (decrease) in due to other funds	-0-	(3,778.27)
increase (decrease) in customer deposits payable	<u>(10,060.00)</u>	<u>3,510.00</u>
Total Adjustments	<u>218,975.66</u>	<u>138,887.18</u>
Net cash provided by operating activities	<u>625,687.88</u>	<u>889,140.01</u>



CITY OF BAKER

ENTERPRISE FUNDS

UTILITY FUND

COMPARATIVE SCHEDULE OF OPERATING EXPENSES

Years Ended June 30, 1996 and 1995

	<u>1996</u>	<u>1995</u>
<u>Departmental:</u>		
Salaries	\$ 512,898.60	\$ 458,118.07
Uniforms	3,244.96	3,705.28
Retirement	33,741.14	26,385.43
Utilities	17,432.85	4,794.61
Equipment rental	3,350.29	3,255.79
Vehicle expense	27,929.67	28,260.60
Cathodic protection	15,719.43	595.64
Supplies & other	3,441.50	13,260.64
Purchases - gas	936,202.14	579,259.31
Engineering fees	10,002.50	15,391.68
Chlorination - water	13,331.52	6,264.45
Maintenance - gas	24,741.36	35,482.93
Maintenance - water	35,903.35	27,263.10
Maintenance - sewer	16,959.00	8,263.79
Depreciation - gas	28,333.81	24,132.46
Depreciation - water	66,748.00	61,769.58
Depreciation - sewer	23,471.38	12,017.68
Depreciation - other equipment	158,487.03	85,787.11
Maintenance & repairs	12,218.98	14,623.75
Purchase & repair of meters	18,083.53	12,869.48
Electricity	<u>108,266.13</u>	<u>87,993.01</u>
<u>Total Departmental</u>	<u>2,070,507.17</u>	<u>1,509,494.39</u>
<u>General and Administrative:</u>		
Professional fees	9,680.07	10,142.65
Bad debts	-0-	23,844.86
Telephone	4,525.48	3,933.52
Office supplies	26,647.15	13,545.74
Travel and education	1,740.27	1,405.79
Association dues	25.00	285.00
Public relations	479.22	353.51
Computer expense	6,894.07	10,628.98
Insurance	119,404.90	113,923.01
Employee drug testing	430.00	1,131.50

(Continued)

CITY OF BAKER

ENTERPRISE FUNDS

UTILITY FUND

COMPARATIVE SCHEDULE OF OPERATING EXPENSES (Continued)

Years Ended June 30, 1996 and 1995

	<u>1996</u>	<u>1995</u>
<u>General and Administrative (Continued):</u>		
Rent	\$ 30,000.00	\$ 30,000.00
Postage	15,793.15	14,521.15
Administrative expense	-0-	1,393.00
	<hr/>	<hr/>
<u>Total General &amp; Administrative</u>	<u>215,619.31</u>	<u>225,108.71</u>
Total Operating Expenses	2,286,126.48	1,734,603.10
	<hr/> <hr/>	<hr/> <hr/>

CITY OF BAKER  
ENTERPRISE FUNDS  
CEMETERY FUND  
COMPARATIVE BALANCE SHEET  
 June 30, 1996 and 1995

	<u>1996</u>	<u>1995</u>
<u>ASSETS</u>		
Current Assets		
Cash & cash equivalents	\$ 67,820.47	\$ 40,563.16
Due from Capital Improvements Fund	-0-	50,000.00
Accounts receivable - net of allowance for doubtful accounts of \$6,496.58 for 1996 and \$6,887.17 for 1995	29,847.79	24,627.70
Inventory	388,600.22	396,235.32
Total Current Assets	486,268.48	511,426.18
Restricted Assets		
Cash and cash equivalents	17,483.86	10,400.95
Fixed Assets		
Property, plant and equipment, at cost, net of accumulated depreciation of \$73,369.57 for 1996 and \$70,184.51 for 1995	372,529.39	213,611.64
Mausoleum construction in progress	-0-	117,900.00
Total Fixed Assets	372,529.39	331,511.64
<u>Total Assets</u>	<u>876,281.73</u>	<u>853,338.77</u>

(Continued)

CITY OF BAKER

ENTERPRISE FUNDS

CEMETERY FUND

COMPARATIVE BALANCE SHEET (Continued)

June 30, 1996 and 1995

LIABILITIES AND FUND EQUITY

	<u>1996</u>	<u>1995</u>
Current Liabilities		
Notes payable	\$ -0-	\$41,486.00
Accounts payable	375.62	-0-
Prior merchandise payable	127,075.81	128,864.40
Deferred revenue	<u>2,634.01</u>	<u>-0-</u>
Total Current Liabilities	130,085.44	170,350.40
Long-Term Liabilities		
Compensated absence payable	17,684.44	16,383.01
Prior merchandise payable	<u>508,303.24</u>	<u>515,457.60</u>
Total Long-Term Liabilities	<u>525,987.68</u>	<u>531,840.61</u>
Total Liabilities	656,073.12	702,191.01
Fund Equity		
Retained earnings	<u>220,208.61</u>	<u>151,147.76</u>
<u>Total Liabilities and Fund Equity</u>	<u>876,281.73</u>	<u>853,338.77</u>

CITY OF BAKER  
ENTERPRISE FUNDS  
CEMETERY FUND

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

Year Ended June 30, 1996 and 1995

	<u>1996</u>	<u>1995</u>
Operating Revenues		
Sales of lots, markers and vaults, (net of cost of goods sold of \$33,561.09 for 1996 and \$36,434.38 for 1995)	\$124,533.21	\$150,039.99
Other operating revenues	<u>512.64</u>	<u>876.86</u>
Total Operating Revenues	125,045.85	150,916.85
Operating Expenses		
Departmental	86,506.60	81,238.49
General & Administrative	<u>9,977.16</u>	<u>9,296.72</u>
Total Operating Expenses	<u>96,483.76</u>	<u>90,535.21</u>
Operating Income	28,562.09	60,381.64
Non-Operating Revenues (Expenses)		
Interest income	2,829.40	2,028.19
Gain on sale of equipment	7,449.39	-0-
Lease income	<u>3,411.00</u>	<u>3,411.00</u>
Total Non-Operating Revenues (Expenses)	<u>13,689.79</u>	<u>5,439.19</u>
Income before operating transfers	42,251.88	65,820.83
Operating Transfers		
Transfer from Capital Improvements Fund	<u>31,023.34</u>	<u>2,203.48</u>
Net Income	73,275.22	68,024.31
Retained earnings, beginning	151,147.76	89,677.53
Adjustments to prior period	<u>(4,214.37)</u>	<u>(6,554.08)</u>
Retained earnings, ending	<u>220,208.61</u>	<u>151,147.76</u>

CITY OF BAKER  
ENTERPRISE FUNDS  
CEMETERY FUND

COMPARATIVE STATEMENT OF CASH FLOWS

For The Fiscal Year Ended June 30, 1996 and 1995

	<u>1996</u>	<u>1995</u>
Cash Flows from operating activities:		
Cash received from customers	\$205,508.22	\$126,225.03
Cash payments to suppliers for goods and services	(64,359.89)	(62,664.07)
Cash payments to employees for services	<u>(58,383.04)</u>	<u>(53,296.69)</u>
Net cash provided by operating activities	82,765.29	10,264.27
Cash Flows from non-capital financing activities:		
Operating transfers in	<u>31,023.34</u>	<u>2,203.48</u>
Net cash provided by non-capital financing activities	31,023.34	2,203.48
Cash Flows from capital and related activities:		
Acquisition of capital assets	<u>(85,688.81)</u>	<u>(2,203.48)</u>
Net cash used for capital and related financing activities	(85,688.81)	(2,203.48)
Cash Flows from investing activities:		
Interest earned on investments	2,829.40	2,028.19
Lease income	<u>3,411.00</u>	<u>3,411.00</u>
Net cash provided by investing activities	<u>6,240.40</u>	<u>5,439.19</u>
Net increase (decrease) in cash and cash equivalents	34,340.22	15,703.46
Cash and cash equivalents at beginning of year	<u>50,964.11</u>	<u>35,260.65</u>
Cash and cash equivalents at end of year	<u>85,304.33</u>	<u>50,964.11</u>

(Continued)

CITY OF BAKER  
ENTERPRISE FUNDS  
CEMETERY FUND

COMPARATIVE STATEMENT OF CASH FLOWS - (Continued)

For The Fiscal Year Ended June 30, 1996 and 1995

	<u>1996</u>	<u>1995</u>
Reconciliation of operating income to net cash provided by operating activities:		
Operating income	\$ 28,562.09	\$ 60,381.64
Adjustments to reconcile operating income to net cash used by operating activities:		
Depreciation	10,634.45	9,919.02
Changes in assets and liabilities:		
(increase) decrease in accounts receivable	44,779.91	(60,249.34)
decrease in inventory	7,635.10	10,872.72
increase (decrease) in accounts payable	375.62	(2,241.31)
(decrease) in prior merchandise payable	(13,157.02)	(11,925.08)
increase in other payables	1,301.43	3,506.62
increase in deferred revenue	<u>2,634.01</u>	<u>-0-</u>
Total Adjustments	<u>54,203.50</u>	<u>(50,117.37)</u>
Net cash provided by operating activities	<u>82,765.59</u>	<u>10,264.27</u>

CITY OF BAKER

ENTERPRISE FUNDS

CEMETERY FUND

COMPARATIVE SCHEDULE OF OPERATING EXPENSES

Years Ended June 30, 1996 and 1995

	<u>1996</u>	<u>1995</u>
<u>Departmental:</u>		
Salaries	\$52,254.22	\$53,233.79
Repairs	4,361.45	781.47
Uniforms	489.47	386.38
Depreciation	10,634.45	9,919.02
Supplemental retirement	3,931.61	3,278.37
Insurance	11,762.39	11,376.69
Vehicle maintenance	2,766.38	2,140.77
Equipment rental	306.63	122.00
<u>Total Departmental</u>	<u>86,506.60</u>	<u>81,238.49</u>
<u>General and Administrative:</u>		
Utilities	4,848.26	3,445.37
Telephone	1,032.04	1,031.64
Association dues	728.00	582.00
Office supplies	975.00	935.53
Computer programming & supplies	-0-	55.00
Employee drug testing	-0-	31.50
Professional fees	1,656.50	1,772.75
BFI	-0-	93.14
Bad debts	241.48	743.10
Seminars	-0-	80.00
Bank charges	-0-	8.27
Official journal	495.88	518.42
<u>Total General &amp; Administrative</u>	<u>9,977.16</u>	<u>9,296.72</u>
Total Operating Expenses	96,483.76	90,535.21



CITY OF BAKER  
ENTERPRISE FUNDS  
CITY-PARISH SEWER FUND  
COMPARATIVE BALANCE SHEET

Years Ended June 30, 1996 and 1995

	<u>ASSETS</u>	<u>1996</u>	<u>1995</u>
Current Assets			
Cash & cash equivalents		\$40,606.22	\$17,007.91
Prepaid postage		652.41	1,085.26
Due from other governmental agencies		3,873.10	9,154.10
Total Current Assets		45,131.73	27,247.27
Equipment, at cost, net of accumulated depreciation of \$4,075.49 for 1996 & \$3,871.73 for 1995		-0-	203.76
<u>Total Assets</u>		45,131.73	27,451.03

LIABILITIES AND FUND EQUITY

Long-Term Liabilities			
Compensated absences payable		1,218.52	972.68
Total Liabilities		1,218.52	972.68
Fund Equity			
Retained Earnings		43,913.21	26,478.35
<u>Total Liabilities and Fund Equity</u>		45,131.73	27,451.03

CITY OF BAKER

ENTERPRISE FUNDS

CITY-PARISH SEWER FUND

COMPARATIVE STATEMENT OF REVENUES, EXPENSES  
AND CHANGES IN RETAINED EARNINGS

Years Ended June 30, 1996 and 1995

	<u>1996</u>	<u>1995</u>
Operating Revenues		
City-parish sewer user fee	\$51,537.59	\$51,637.05
Operating Expenses		
Salaries	16,559.99	16,632.40
Supplies	2,816.15	2,824.97
Retirement	1,276.80	1,031.68
Insurance	727.18	3,316.21
Postage	10,632.85	9,682.74
Audit	723.50	723.50
Computer expense	1,162.50	450.00
Depreciation	203.76	815.10
Uniforms	-0-	350.00
Total Operating Expenses	<u>34,102.73</u>	<u>35,826.60</u>
Operating Income Before Operating Transfers	17,434.86	15,810.45
Operating Transfers		
Transfer to Capital Improvement Fund	<u>-0-</u>	<u>(35,000.00)</u>
Net Income (Loss)	17,434.86	(19,189.55)
Retained Earnings, beginning	26,478.35	40,861.92
Adjustments to prior period	<u>-0-</u>	<u>4,805.98</u>
Retained Earnings, ending	<u>43,913.21</u>	<u>26,478.35</u>

CITY OF BAKER  
ENTERPRISE FUNDS  
CITY-PARISH SEWER FUND

COMPARATIVE STATEMENT OF CASH FLOWS

For The Fiscal Year Ended June 30, 1996 and 1995

	<u>1996</u>	<u>1995</u>
Cash Flows from operating activities:		
Cash received from customers	\$ 56,818.59	\$ 47,363.93
Cash payment to suppliers for goods and services	(14,902.15)	(13,843.47)
Cash payments to employees for services	<u>(18,318.13)</u>	<u>(20,654.07)</u>
Net cash provided by operating activities	23,598.31	12,866.39
Cash Flows from non-capital financing activities:		
Operating transfers out	<u>-0-</u>	<u>(35,000.00)</u>
Net cash used for non-capital financing activities	-0-	(35,000.00)
Cash Flows from capital and related financing activities:		
none	<u>-0-</u>	<u>-0-</u>
Net cash used for capital and related financing activities	-0-	-0-
Cash Flows from investing activities:		
Interest on investments	<u>-0-</u>	<u>135.42</u>
Net cash provided by investing activities	<u>-0-</u>	<u>135.42</u>
Net increase (decrease) in cash and cash equivalents	23,598.31	(21,998.19)
Cash and cash equivalents at beginning of year	<u>17,007.91</u>	<u>39,006.10</u>
Cash and cash equivalents at end of year	<u>40,606.22</u>	<u>17,007.91</u>

(Continued)

CITY OF BAKER  
ENTERPRISE FUNDS  
CITY-PARISH SEWER FUND

STATEMENT OF CASH FLOWS - (Continued)

For The Fiscal Years Ended June 30, 1996 and 1995

	<u>1996</u>	<u>1995</u>
Reconciliation of operating income to net cash provided by operating activities:		
Operating income	\$17,434.86	\$15,810.45
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation	203.76	815.10
Change in assets and liabilities:		
(increase) decrease in prepaid items	432.85	(87.26)
(increase) decrease in accounts receivable	5,281.00	(4,273.12)
increase (decrease) in compensated absences payable	245.84	676.22
increase (decrease) in accounts payable	-0-	(75.00)
Total Adjustments	<u>6,163.45</u>	<u>(2,944.06)</u>
Net cash provided by operating activities	23,598.31	12,866.39
	=====	=====

GENERAL FIXED ASSETS ACCOUNT GROUP

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

CITY OF BAKER

COMPARATIVE STATEMENT OF GENERAL FIXED ASSETS

June 30, 1996 and 1995

	<u>1996</u>	<u>1995</u>
General Fixed Assets		
Land	\$ 548,722.10	\$ 463,822.00
Buildings	1,475,065.43	1,218,493.13
Improvements other than buildings	2,456,066.66	2,453,814.14
Equipment	1,141,913.43	1,075,175.70
Vehicles	<u>1,342,601.58</u>	<u>1,283,713.89</u>
Total General Fixed Assets	<u>6,964,369.20</u>	<u>6,495,018.86</u>
Investment in General Fixed Assets		
General obligation bond	943,304.70	943,304.70
General revenues	1,449,302.20	1,086,791.86
Sales tax revenue bonds	542,448.00	542,448.00
Property tax revenue bonds	255,737.00	255,737.00
Federal revenue sharing fund	1,431,250.00	1,431,250.00
Special assessment revenue	332,406.00	332,406.00
General obligation note	312,468.61	312,468.61
Anti-recession fund	36,417.00	36,417.00
Local Government Assistance Fund	150,260.79	150,260.79
City Court operations	10,485.47	10,485.47
Capital Improvement Priority Fund	695,088.94	695,088.94
Motor vehicle tax refund	200,000.00	200,000.00
1/2 cent Street Maintenance Fund	48,264.80	48,264.80
Donations	79,216.53	79,216.53
Capital Improvement - Plan B Fund	98,354.87	98,354.87
D.A.R.E. Fund	249.00	249.00
Grant revenues	30,348.49	14,108.49
Surplus property	90,600.00	-0-
911 Communications	<u>258,166.80</u>	<u>258,166.80</u>
Total Investment in General Fixed Assets	<u>6,964,369.20</u>	<u>6,495,018.86</u>

CITY OF BAKER

STATEMENT OF CHANGES IN GENERAL FIXED ASSETS

Year Ended June 30, 1996

	<u>Land</u>	<u>Buildings</u>
General fixed assets, beginning of year	\$ 463,822.00	\$1,218,493.13
Additions		
General revenue	84,900.10	241,572.30
Grant revenues	<u>-0-</u>	<u>15,000.00</u>
Total Additions	84,900.10	256,572.30
Deductions	<u>-0-</u>	<u>-0-</u>
General fixed assets, end of year	<u>548,722.10</u>	<u>1,475,065.43</u>

<u>Improvements Other than Buildings</u>	<u>Equipment</u>	<u>Vehicles</u>	<u>Total</u>
\$2,453,814.14	\$1,075,175.70	\$1,283,713.89	\$6,495,018.86
2,252.52	72,132.45	220,407.69	621,265.06
-0-	1,240.00	-0-	16,240.00
2,252.52	73,372.45	220,407.69	637,505.06
-0-	(6,634.72)	(161,520.00)	(168,154.72)
2,456,066.66	1,141,913.43	1,342,601.58	6,964,369.20



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

COMPARATIVE STATEMENT OF GENERAL LONG-TERM DEBT

Year Ended June 30, 1996 and 1995

	<u>Totals</u>	
	<u>1996</u>	<u>1995</u>
Amounts Available and to be Provided for the Retirement of General Long-Term Debt:		
Amounts available in Liability Deductible Fund	\$ -0-	\$47,000.00
Amounts to be provided from General Fund Revenues -		
Claims & judgements	50,000.00	3,000.00
Compensated absences	<u>647,342.95</u>	<u>632,417.18</u>
Total Available and to be Provided	<u>697,342.95</u>	<u>682,417.18</u>
General Long-Term Debt Obligations		
Claims & judgements	50,000.00	50,000.00
Compensated absences	<u>647,342.95</u>	<u>632,417.18</u>
Total General Long-Term Debt Obligations	<u>697,342.95</u>	<u>682,417.18</u>

CITY OF BAKER

STATEMENT OF CHANGES IN GENERAL LONG-TERM DEBT

Year Ended June 30, 1996

	<u>Transactions</u> <u>during FYE 6/30/96</u>			
	<u>Balance</u> <u>7/01/95</u>	<u>New</u> <u>Issues</u>	<u>Payments</u>	<u>Balance</u> <u>6/30/96</u>
Claims & judgements	50,000.00	-0-	-0-	50,000.00
Compensated absences	632,417.18	14,925.77 <sup>1</sup>	-0-	647,342.95
Totals	682,417.18	14,925.77	-0-	697,342.95
	=====	=====	=====	=====

---

<sup>1</sup>This amount represents the net affect of long-term vacation and sick leave earned less leave taken.

CITY OF BAKER

SCHEDULE OF COMPENSATION PAID  
TO GOVERNING MEMBERS

For The Year Ended June 30, 1996

<u>Name</u>	<u>Salary</u>	<u>Retirement</u>	<u>Travel, Insurance &amp; Expense</u>	<u>Total</u>
Mayor Simpson	45,768.00	3,089.34	5,951.72	54,809.06
Councilman Pitts	8,400.00	567.00	2,154.04	11,121.04
Councilman Dunigan	8,400.00	567.00	1,226.15	10,193.15
Councilman Davis	8,400.00	567.00	1,341.27	10,308.27
Councilman Verde	8,400.00	567.00	1,690.88	10,657.88
Councilman Walden	8,400.00	-0-	1,874.11	10,274.11
Chief of Police - Gautreaux	35,292.00	3,176.28	11,013.40	49,481.68
Judge Englesman	15,792.00	1,895.04	4,010.76	21,697.80
Total	138,852.00	10,428.66	29,262.33	178,542.99

Auto leases for Mayor Simpson of \$4,784.16 and Police Chief Gautreaux of \$5,232.31 are not included in the expenses above.

JOHN D. BUTLER & COMPANY  
A PROFESSIONAL ACCOUNTING CORPORATION  
P. O. BOX 30  
BAKER, LOUISIANA 70704-0030  
-----  
(504) 775-4982

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

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

We have audited the general purpose financial statements of the City of Baker, Louisiana, as of and for the year ended June 30, 1995, and have issued our report thereon dated September 29, 1995.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

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

In planning and performing our audit of the general purpose financial statements of the City of Baker, Louisiana, for the year ended June

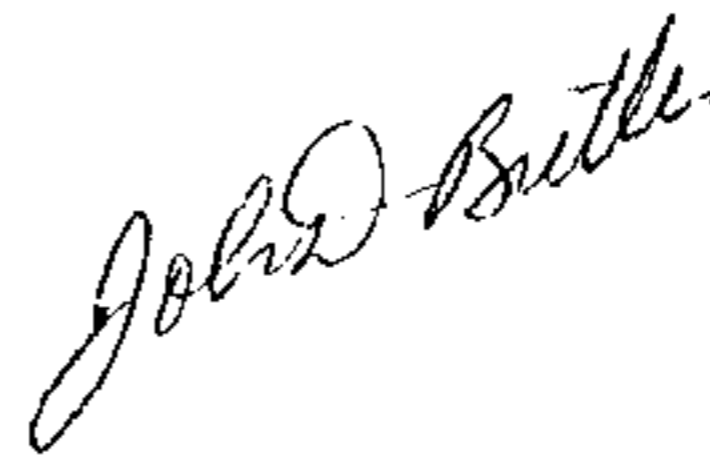
The Honorable Bobby Simpson, Mayor,  
and the Members of the City Council  
October 16, 1996  
page 2

30, 1995, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

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

However, we noted certain matters involving the internal control structure and its operation that we have reported to the management of the City of Baker, Louisiana, in a separate letter dated December 5, 1996.

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 & Co., APAC

Baker, Louisiana  
October 16, 1996

JOHN D. BUTLER & COMPANY  
A PROFESSIONAL ACCOUNTING CORPORATION  
P. O. BOX 30  
BAKER, LOUISIANA 70704-0030

(504) 775-4982

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

INDEPENDENT AUDITOR'S REPORT

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

We have audited the general purpose financial statements of the City of Baker, Louisiana, as of and for the year ended June 30, 1995, and have issued our report thereon dated September 29, 1995.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

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

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

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

  
John D. Butler & Co., APAC

Baker, Louisiana  
October 16, 1996

JOHN D. BUTLER & COMPANY  
A PROFESSIONAL ACCOUNTING CORPORATION  
P. O. BOX 30  
BAKER, LOUISIANA 70704-0030  

---

  
(504) 775-4982

**MANAGEMENT LETTER**

Mayor Bobby Simpson  
City of Baker, Louisiana

In planning and performing our audit of the financial statements of the City of Baker, LA for the year ended June 30, 1996, we noted certain matters described below that we feel should be brought to your attention in order to assist you in better managing the financial resources of the City.

---

**MANAGEMENT POINTS**

---

(1) **GRANT RECEIPTS**

**CRITERIA:** An important aspect of receiving grant funds is the control activity of timely reporting.

**CONDITION:** During the past year, it appears that the reporting for the D.A.R.E. grant, while performed by the Culture/Tourism Director, was done so several months after the funds were expended.

**CAUSE:** This appears to be due to an unclear understanding of the employee responsible for grant procurement and maintenance.

**EFFECT:** As a result, reimbursements are not received timely thus distorting the excess of revenues over expenditures.

**RECOMMENDATION:** There should be a policy established to identify the responsible employee for grant reporting. This policy should include oversight and time lines to ensure that there is a check and balance on timely completion.

**BENEFIT:** Such adherence should provide more accurate financial data as well as enhanced cash flow.

**REPLY:** The City has instituted the assignment of a responsible employee that will coordinate the receiving of Grants within the City.



(2) FIXED ASSET REPORTING

**CRITERIA:** Efficient reporting should provide effective controls for safeguarding the City's assets.

**CONDITION:** The detail regarding fixed assets by department was insufficient in providing actual assets on hand as well as the value of these assets. In comparing the reports between the current and prior year, discrepancies were found. For example, assets that were deleted in the prior year were included as assets on hand in the current year.

**CAUSE:** There appears to be a lack of direction and understanding of the purpose and importance of accurate reporting.

**EFFECT:** As a result, assets may be over- or understated on the financial statements. In addition, the possibility of theft/loss increases.

**RECOMMENDATION:** Adherence to policy FA 600.2 in the *Accounting Policies and Procedures Manual* is recommended to properly report the acquisition, status and disposition of fixed assets. It may be effective to officially notify all department heads of the importance of this policy for financial reporting purposes.

**BENEFIT:** One of three benefits is enhanced control over the City's assets. Secondly, accurate reporting will decrease the time needed by the Finance Director to properly report acquisitions and dispositions of assets. Finally, adherence to policy FA 600.2 will provide better financial reporting of position during the year.

**REPLY:** The City will put extra emphasis on the control procedures outlined in the *Accounting Policies and Procedures Manual*. The proper procedures are in place and a designated person in each department will be responsible to adhere to the policies.

(3) FIXED ASSET TRANSFERS

**CRITERIA:** Efficient reporting should provide effective controls for ensuring that capital expenditures are justifiable.

**CONDITION:** Assets transferred between departments are not evidenced by appropriate approval or notification to the Purchasing Agent and Finance Director.

**CAUSE:** There is not a policy regarding asset transfers or notification.

**EFFECT:** Lack of proper approval or notification undermines the department head's knowledge of his/her needs for budgeting purposes.

**RECOMMENDATION:** We recommend that a policy be established to address the movement of assets between departments to include approval from department heads and notification to the Finance Director and Purchasing Agent.