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CITY OF BAKER, LOUISIANA
GENERAL PURPOSE FINANCIAL REPORT
YEAR ENDED JUNE 30, 1999

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 02 2000

CITY OF BAKER, LOUISIANA

GENERAL PURPOSE FINANCIAL STATEMENTS

AS OF AND FOR THE YEAR ENDED JUNE 30, 1999

WITH SUPPLEMENTAL INFORMATION SCHEDULES

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CITY OF BAKER, LOUISIANA

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GENERAL PURPOSE FINANCIAL STATEMENTS

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

(504) 775-4982

INDEPENDENT AUDITOR'S REPORT

October 28, 1999

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

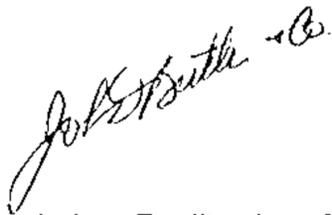
We have audited the accompanying general purpose financial statements of the City of Baker, Louisiana as of June 30, 1999, and for the year then ended, as listed in the table of contents. These general purpose financial statements are the responsibility of the City of Baker, Louisiana's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the City of Baker, Louisiana as of June 30, 1999, and the results of its operations and cash flows of its proprietary fund types for the year then ended in conformity with generally accepted accounting principles.

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

In accordance with *Government Auditing Standards*, we have also issued a report dated October 28, 1999, on our consideration of the City of Baker, Louisiana's internal control structure as it relates to the general fund and a report dated October 28, 1999, on its compliance with laws and regulations.



John D. Butler & Company
A Professional Accounting Corporation

CITY OF BAKER, LOUISIANA

COMBINED BALANCE SHEET -
ALL FUND TYPES AND ACCOUNT GROUPS

June 30, 1999

	<u>Governmental Fund Types</u>			<u>Proprietary Fund Types</u>
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Enterprise</u>
<u>ASSETS</u>				
Cash & cash equivalents	\$ 2,064,726.84	\$ 1,163,858.98	\$ 27,427.09	\$ 1,118,281.18
Investments	501,081.07	1,949,126.29	.00	969,567.78
Receivables:				
Taxes & fees (net)	688,970.58	.00	.00	.00
Accounts (net)	.00	.00	.00	356,385.74
Accrued interest	16,534.20	1,511.60	.00	10,376.32
Due from other funds	.00	1,570.00	.00	.00
Due from other gov't agencies	4,862.11	107,595.75	.00	8,492.85
Inventory	53,799.00	.00	.00	460,849.27
Restricted assets:				
Cash & cash equivalents	.00	40,461.51	.00	2,667,375.92
Investments	.00	.00	.00	219,035.21
Fixed assets (net of accumulated depreciation)	.00	.00	.00	3,460,818.51
Long-term debt amounts to be provided for retirement	.00	.00	.00	.00
Other assets	25,419.29	.00	.00	13,287.57
<u>TOTAL ASSETS</u>	<u>3,355,393.09</u>	<u>3,264,124.13</u>	<u>27,427.09</u>	<u>9,284,470.35</u>
<u>LIABILITIES AND FUND EQUITY</u>				
Liabilities:				
Accounts payable	66,453.93	1,812.01	.00	19,266.53
Due to other funds	1,570.00	.00	.00	.00
Due to other gov't agencies	23,260.80	.00	.00	.00
Other payables	.00	100.00	.00	.00
Payables from restricted assets:				
Customer deposits	.00	.00	.00	125,757.27
Merchandise payable	.00	.00	.00	46,048.07

Continued

<u>Account Groups</u>		<u>Totals</u>	
<u>General</u>	<u>General</u>	<u>(Memorandum only)</u>	
<u>Fixed</u>	<u>Long-term</u>	<u>1999</u>	<u>1998</u>
<u>Assets</u>	<u>Debt</u>		
\$.00	\$.00	\$ 4,374,294.09	\$ 6,846,649.02
.00	.00	3,419,775.14	.00
.00	.00	688,970.58	671,675.61
.00	.00	356,385.74	367,750.44
.00	.00	28,422.12	67,415.74
.00	.00	1,570.00	1,871.00
.00	.00	120,950.71	122,300.18
.00	.00	514,648.27	450,231.16
.00	.00	2,707,837.43	1,430,178.47
.00	.00	219,035.21	.00
7,445,451.41	.00	10,906,269.92	10,690,650.54
.00	691,162.04	691,162.04	822,480.19
.00	.00	38,706.86	40,311.61
<u>7,445,451.41</u>	<u>691,162.04</u>	<u>24,068,028.11</u>	<u>21,511,513.96</u>
.00	.00	87,532.47	92,733.43
.00	.00	1,570.00	1,871.00
.00	.00	23,260.80	5,530.50
.00	.00	100.00	8,440.00
.00	.00	125,757.27	121,827.27
.00	.00	46,048.07	37,380.13

CITY OF BAKER, LOUISIANA

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

June 30, 1999

	<u>Governmental Fund Types</u>			<u>Proprietary</u> <u>Fund Types</u>
	<u>General</u>	<u>Special</u> <u>Revenue</u>	<u>Debt</u> <u>Service</u>	<u>Enterprise</u>
Revenue bonds	\$.00	\$.00	\$.00	\$ 2,600,000.00
Accrued interest	.00	.00	.00	6,435.00
Claims & judgements payable	.00	.00	.00	.00
Compensated absences payable	.00	.00	.00	197,679.53
Merchandise payable	.00	.00	.00	564,294.98
Deferred revenue	45,137.62	.00	.00	2,287.00
	<hr/>			
Total Liabilities	136,422.35	1,912.01	.00	3,561,768.38
Fund Equity:				
Contributed capital	.00	.00	.00	275,913.55
Investment in general fixed assets	.00	.00	.00	.00
Retained earnings:				
Reserved for customer deposits	.00	.00	.00	125,757.27
Unreserved-undesignated	.00	.00	.00	5,321,031.15
Fund Balance:				
Reserved for future debt service	.00	.00	27,427.09	.00
Reserved for inventory	53,799.00	.00	.00	.00
Unreserved-undesignated	3,165,171.74	3,262,212.12	.00	.00
	<hr/>			
Total Fund Equity	3,218,970.74	3,262,212.12	27,427.09	5,722,701.97
	<hr/>			
<u>TOTAL LIABILITIES AND FUND</u> <u>EQUITY</u>	<u>3,355,393.09</u>	<u>3,264,124.13</u>	<u>27,427.09</u>	<u>9,284,470.35</u>

The accompanying notes are an integral part of this statement.

<u>Account Groups</u>		<u>Totals</u>	
<u>General</u>	<u>General</u>	<u>(Memorandum only)</u>	
<u>Fixed</u>	<u>Long-term</u>	<u>1999</u>	<u>1998</u>
<u>Assets</u>	<u>Debt</u>		
\$.00	\$.00	\$ 2,600,000.00	\$ 1,410,000.00
.00	.00	6,435.00	18,129.99
.00	75,000.00	75,000.00	50,000.00
.00	616,162.04	813,841.57	947,631.19
.00	.00	564,294.98	582,114.92
.00	.00	47,424.62	35,606.43
.00	691,162.04	4,391,264.78	3,311,264.86
.00	.00	275,913.55	270,501.37
7,445,451.41	.00	7,445,451.41	6,957,823.62
.00	.00	125,757.27	121,827.27
.00	.00	5,321,031.15	5,028,586.56
.00	.00	27,427.09	27,427.09
.00	.00	53,799.00	53,853.64
.00	.00	6,427,383.86	5,740,229.55
7,445,451.41	.00	19,676,763.33	18,200,249.10
<u>7,445,451.41</u>	<u>691,162.04</u>	<u>24,068,028.11</u>	<u>21,511,513.96</u>

CITY OF BAKER, LOUISIANA

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

Year Ended June 30, 1999

With Comparative Totals For The Year Ended June 30, 1998

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Totals (Memorandum Only) 1999</u>	<u>1998</u>
REVENUES					
Taxes and special assessments	\$ 4,046,523.13	\$ 564,187.62	\$.00	\$ 4,610,710.75	\$ 3,926,758.28
Licenses and permits	349,412.97	.00	.00	349,412.97	357,249.75
Intergovernmental	60,809.22	66,000.00	.00	126,809.22	718,678.13
Charges for services	504,932.08	.00	.00	504,932.08	460,281.45
Fines	230,302.74	.00	.00	230,302.74	282,642.50
Interest earned	94,942.18	16,299.62	.00	111,241.80	90,788.31
Donations	.00	10,769.44	.00	10,769.44	9,080.35
Citizens participation	.00	57,847.58	.00	57,847.58	75,417.29
Other revenues	54,067.48	102,815.34	.00	156,882.82	122,101.52
Total Revenues	5,340,989.80	817,919.60	.00	6,158,909.40	6,042,997.58
EXPENDITURES					
General government	1,399,852.83	130,072.22	.00	1,529,925.05	1,858,560.49
Public safety:					
Police	1,322,931.08	110,841.27	.00	1,433,772.35	1,279,483.50
Fire	837,014.76	.00	.00	837,014.76	585,157.65
Public works	1,155,199.66	7,187.39	.00	1,162,387.05	1,102,873.10
Capital outlay	.00	658,942.79	.00	658,942.79	248,934.53
Total Expenditures	4,714,998.33	907,043.67	.00	5,622,042.00	5,075,009.27
Excess (deficiency) of revenues over expenditures	625,991.47	(89,124.07)	.00	536,867.40	967,988.31

Continued

CITY OF BAKER, LOUISIANA

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

Year Ended June 30, 1999

With Comparative Totals For The Year Ended June 30, 1998

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Totals (Memorandum only) 1999</u>	<u>1998</u>
OTHER FINANCING SOURCES (USES)					
Operating transfers in	\$ 182,000.04	\$ 532,415.75	\$.00	\$ 714,415.79	\$ 730,594.12
Operating transfers out	<u>(532,415.75)</u>	<u>(29,876.89)</u>	.00	<u>(562,292.64)</u>	<u>(574,517.44)</u>
Total Other Financing Sources (Uses)	<u>(350,415.71)</u>	<u>502,538.86</u>	.00	<u>152,123.15</u>	<u>156,076.68</u>
Excess of revenues and other financing sources over expenditures and other financing uses	275,575.76	413,414.79	.00	688,990.55	1,124,064.99
Fund Balance, beginning	2,945,285.86	2,848,797.33	27,427.09	5,821,510.28	4,556,141.37
Adjustment to prior periods	<u>(1,890.88)</u>	.00	.00	<u>(1,890.88)</u>	<u>141,303.92</u>
Fund Balance, ending	<u>3,218,970.74</u>	<u>3,262,212.12</u>	<u>27,427.09</u>	<u>6,508,609.95</u>	<u>5,821,510.28</u>

The accompanying notes are an integral part of this statement.

CITY OF BAKER, LOUISIANA

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

Year Ended June 30, 1999

	<u>General Fund</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Taxes and special assessments	\$ 3,806,943.00	\$ 4,046,523.13	\$ 239,580.13
Licenses & permits	312,500.00	349,412.97	36,912.97
Intergovernmental	53,700.00	60,809.22	7,109.22
Charges for services	478,158.00	504,932.08	26,774.08
Fines	227,500.00	230,302.74	2,802.74
Interest earned	42,000.00	94,942.18	52,942.18
Other revenues	48,850.00	54,067.48	5,217.48
Total Revenues	<u>4,969,651.00</u>	<u>5,340,989.80</u>	<u>371,338.80</u>
EXPENDITURES			
General government	1,673,759.00	1,399,852.83	273,906.17
Public safety:			
Police	1,353,169.00	1,322,931.08	30,237.92
Fire	856,994.00	837,014.76	19,979.24
Public works	1,195,417.00	1,155,199.66	40,217.34
Total Expenditures	<u>5,079,339.00</u>	<u>4,714,998.33</u>	<u>364,340.67</u>
Excess (deficiency) of revenues over expenditures	(109,688.00)	625,991.47	735,679.47
OTHER FINANCING SOURCES (USES)			
Operating transfers in	182,000.00	182,000.04	.04
Operating transfers out	(532,568.00)	(532,415.75)	152.25
Total Other Financing Sources (Uses)	<u>(350,568.00)</u>	<u>(350,415.71)</u>	<u>152.29</u>

Continued

CITY OF BAKER, LOUISIANA

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

Year Ended June 30, 1999

	<u>General Fund</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	\$ (460,256.00)	\$ 275,575.76	\$ 735,831.76
Fund Balance, beginning	2,945,286.00	2,945,285.86	(.14)
Adjustment to prior periods	.00	(1,890.88)	(1,890.88)
Fund Balance, ending	<u>2,485,030.00</u>	<u>3,218,970.74</u>	<u>733,940.74</u>

Continued

CITY OF BAKER, LOUISIANA

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

Year Ended June 30, 1999

	<u>Special Revenue Funds</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Taxes and special assessments	\$ 504,395.00	\$ 564,187.62	\$ 59,792.62
Charges for services	66,000.00	66,000.00	.00
Interest earned	10,000.00	16,299.62	6,299.62
Donations	8,300.00	10,769.44	2,469.44
Citizens participation	16,227.00	57,847.58	41,620.58
Other revenues	24,400.00	102,815.34	78,415.34
 Total Revenues	 629,322.00	 817,919.60	 188,597.60
EXPENDITURES			
General government	114,589.00	130,072.22	(15,483.22)
Public safety:			
Police	131,324.00	111,925.61	19,398.39
Public works	1,739,255.00	7,187.39	1,732,067.61
Capital outlay	1,163,076.00	657,858.45	505,217.55
 Total Expenditures	 3,148,244.00	 907,043.67	 2,241,200.33
 Excess (deficiency) of revenues over expenditures	 (2,518,922.00)	 (89,124.07)	 2,429,797.93
OTHER FINANCING SOURCES (USES)			
Operating transfers in	529,934.00	532,415.75	2,481.75
Operating transfers out	(43,296.00)	(29,876.89)	13,419.11
 Total Other Financing Sources (Uses)	 486,638.00	 502,538.86	 15,900.86

Continued

CITY OF BAKER, LOUISIANA

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

Year Ended June 30, 1999

	<u>Special Revenue Funds</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	\$ (2,032,284.00)	\$ 413,414.79	\$ 2,445,698.79
Fund Balance, beginning	<u>2,848,797.00</u>	<u>2,848,797.33</u>	<u>.33</u>
Fund Balance, ending	<u>816,513.00</u>	<u>3,262,212.12</u>	<u>2,445,699.12</u>

The accompanying notes are an integral part of this statement.

CITY OF BAKER, LOUISIANA

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

Years Ended June 30, 1999 and 1998

	<u>Enterprise Funds</u>	
	<u>1999</u>	<u>1998</u>
OPERATING REVENUES		
Charges for service:		
Water sales	\$ 751,526.75	\$ 744,636.95
Gas sales	2,500.00	1,447,905.25
Rental - sprinkler system	113,723.83	1,300.00
Reconnection charges	1,226,971.85	118,607.58
Sales of merchandise, net of cost of goods sold	135,289.10	160,417.90
Sewer service charges	270,243.92	268,503.59
City-Parish sewer fees	59,931.84	55,495.88
Other operating revenues	569.29	50,880.68
	<hr/>	<hr/>
Total Operating Revenues	2,560,756.58	2,847,747.83
OPERATING EXPENSES		
Personal services	936,888.91	1,258,763.73
Employee & related expenses	750,882.67	698,516.56
Occupancy	66,973.98	65,469.01
Administrative	88,257.02	56,782.66
Depreciation	279,928.25	265,132.71
	<hr/>	<hr/>
Total Operating Expenses	2,122,930.83	2,344,664.67
Operating Income	437,825.75	503,083.16
NON-OPERATING REVENUE (EXPENSES)		
Interest income	86,089.32	117,323.14
Interest expense	(70,018.20)	(78,505.00)
Bond related expenses	(2,155.08)	(2,155.03)
Lease income	3,922.00	3,922.00
	<hr/>	<hr/>
Total Non-Operating Revenues (Expenses)	17,838.04	40,585.11

Continued

CITY OF BAKER, LOUISIANA

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

Years Ended June 30, 1999 and 1998

	<u>Enterprise Funds</u>	
	<u>1999</u>	<u>1998</u>
Income Before Operating Transfers	\$ 455,663.79	\$ 543,668.27
OPERATING TRANSFERS		
Transfers In	29,876.89	25,923.36
Transfers Out	<u>(182,000.04)</u>	<u>(182,000.04)</u>
Total Operating Transfers	<u>(152,123.15)</u>	<u>(156,076.68)</u>
Net Income	303,540.64	387,591.59
Retained Earnings, unreserved, beginning	5,028,586.56	4,651,671.90
Increase in reserve for customer deposits	(3,930.00)	(8,832.33)
Adjustment to prior periods	<u>(7,166.05)</u>	<u>(1,844.60)</u>
Retained Earnings, unreserved, ending	<u>5,321,031.15</u>	<u>5,028,586.56</u>

The accompanying notes are an integral part of this statement.

CITY OF BAKER, LOUISIANA

COMBINED STATEMENT OF CASH FLOWS -
ALL PROPRIETARY FUND TYPES

Year Ended June 30, 1999

	<u>1999</u>
CASH FLOWS FROM OPERATING ACTIVITIES:	
Cash received from customers	\$ 2,556,178.82
Cash payments to suppliers for goods and services	(1,133,252.39)
Cash payments to employees for services	<u>(728,354.14)</u>
Net cash provided by operating activities	694,572.29
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:	
Operating transfers in	29,876.89
Operating transfers out	<u>(182,000.04)</u>
Net cash used for non-capital financing activities	(152,123.15)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:	
Acquisition of capital assets	(81,678.60)
Principal payments on revenue bonds	(1,410,000.00)
Interest paid on bonds	(81,713.19)
Proceeds from bond issue	2,600,000.00
Interest received on bond proceeds	55,257.99
Capital contributed by property owners	<u>5,412.18</u>
Net cash provided by capital and related financing activities	1,087,278.38
CASH FLOWS FROM INVESTING ACTIVITIES:	
Interest earned	69,350.54
Lease income	3,922.00
Purchase of securities	<u>(1,188,602.99)</u>
Net cash used for investing activities	<u>(1,115,330.45)</u>
Net increase in cash and cash equivalents	514,397.07

Continued

CITY OF BAKER, LOUISIANA

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

Year Ended June 30, 1999

	<u>1999</u>
Cash and cash equivalents at beginning of year	\$ <u>3,271,260.03</u>
Cash and cash equivalents at end of year	<u>3,785,657.10</u>
 RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:	
Operating income	437,825.75
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation	279,928.25
Changes in assets and liabilities:	
(increase) in accounts receivable	(51,774.86)
decrease in inventory	9,287.01
(Increase) in prepaid expenses	(550.33)
increase in accounts payable	9,715.99
increase in compensated absences payable	22,528.53
increase in customer deposits payable	3,930.00
(decrease) in merchandise payable	<u>(16,318.05)</u>
Total adjustments	<u>256,746.54</u>
Net Cash Provided by Operating Activities	<u>694,572.29</u>

The accompanying notes are an integral part of this statement.

NOTES TO FINANCIAL STATEMENTS

CITY OF BAKER, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

June 30, 1999

INTRODUCTION

The City of Baker, Louisiana (hereafter referred to as the City) was originally governed by the provisions of the 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 is situated in the northwest part of the Parish of East Baton Rouge. It is approximately 7 square miles in size with a population of 14,483. Within the boundaries are approximately 70 miles of roads maintained by the City. It is currently servicing 5,206 utility customers and employs 148 persons.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

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

CITY OF BAKER, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

June 30, 1999

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

Proprietary Funds:

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

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

CITY OF BAKER, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

June 30, 1999

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.

CITY OF BAKER, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

June 30, 1999

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 and Cash Equivalents: 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: The city entered into an Investment Management Agreement with Hancock Trust Division on June 9, 1999, with an initial investment of \$4,000,000. Of this amount, at least \$300,000 is to be maintained in a money market account at all times. The goals of the City are (1) safety of principal, (2) liquidity and (3) yield. Investments are limited by La. R.S. 33:2955 as well as the City's investment policy. Those investments with original maturities that exceed 90 days are classified as investments. Otherwise, the investments are classified as cash and cash equivalents. In accordance with GASB Statement No. 31, investments are recorded at fair value with the corresponding increase or decrease reported in investment earnings.

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>Customer Deposits</u>	<u>Capital Improvements</u>	<u>Merchan- dise</u>	<u>Total</u>
Cash	\$.00	\$ 127,132.67	\$ 46,048.07	\$ 173,180.74
Investments	9,962.72	209,072.49	.00	219,035.21
Certificates of deposits	140,000.00	2,354,195.18	.00	2,494,195.18
Total	<u>149,962.72</u>	<u>2,690,400.34</u>	<u>46,048.07</u>	<u>2,886,411.13</u>

CITY OF BAKER, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

June 30, 1999

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. This initial deposit and subsequent annual requirements are held in a trust account at Hancock Bank.

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

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

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

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

CITY OF BAKER, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

June 30, 1999

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 and are legally segregated for a specific future use.
3. Designated Fund Balances - represent tentative plans for future use of financial resources.

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

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

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

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

CITY OF BAKER, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

June 30, 1999

NOTE 2 - PROPERTY TAXES

Property taxes are due January 1, and become delinquent after December 31. The City does not levy or collect its own property taxes. The taxes are assessed by East Baton Rouge Parish and collected by the East Baton Rouge Parish Sheriff's office. The City's share of the property tax is then remitted to the City. Taxes of 5.65 mills were levied for the year ended June 30, 1999.

The total assessed value of property in the City is \$32,210,591 at June 30, 1999.

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	\$ 866,500	2.69%
Corrosion Materials	787,500	2.44
Ashy-Bickham	654,700	2.03
South Central Bell	627,230	1.95
Hancock Bank	603,000	1.87
Graves Chevrolet	559,850	1.74
Metropolitan Life	429,100	1.33
Albertson's	422,100	1.31
Entergy	374,180	1.16
Agway Systems	224,500	.70

NOTE 3 - CASH AND CASH EQUIVALENTS

The cash and cash equivalents on hand at June 30, 1999, are as follows:

	<u>Governmental Funds</u>	<u>Proprietary Funds</u>
Petty cash	\$ 1,787.00	\$ 400.00
Demand deposits	736,434.34	163,593.85
Interest-bearing demand deposits	326,995.61	160,030.15
Time deposits	<u>2,231,257.47</u>	<u>3,461,633.10</u>
Total	<u>3,296,474.42</u>	<u>3,785,657.10</u>

CITY OF BAKER, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

June 30, 1999

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, 1999, the City had \$7,930,255 in deposits. These deposits are secured from risk by \$600,000 of federal deposit insurance and \$14,264,017 of pledged securities as follows:

General Fund	\$ 3,065,900.00
Special Revenue Funds	1,093,055.00
Debt Service Fund	27,427.00
Enterprise Funds:	
Restricted Assets	2,625,992.00
Utility Fund	1,058,806.00
Cemetery Fund	44,485.00
C/P Sewer Revenue Fund	<u>14,590.00</u>
 Total	 <u>7,930,255.00</u>
Bank One	\$ 6,776,344.00
Hancock Bank of Louisiana	7,117,063.00
Hancock Bank Trust Division	<u>370,610.00</u>
 Total	 <u>14,264,017.00</u>

Even though the pledged securities are considered uncollateralized under the provisions of GASB Statement No. 3, Louisiana Revised Statute 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.

CITY OF BAKER, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

June 30, 1999

An allowance for bad debts is determined by a percentage based on prior year's experience. At June 30, 1999 and 1998, the allowance was calculated as \$34,253.06 and \$43,180.36, respectively, in the Utility Fund. The allowance in the Cemetery Fund at June 30, 1999 and 1998, is \$5,013.47 and \$5,013.47, respectively.

NOTE 6 - FIXED ASSETS

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

	<u>Balance</u> <u>7-01-98</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6-30-99</u>
Land	\$ 548,722.10	\$.00	\$.00	\$ 548,722.10
Buildings	1,530,050.80	42,478.76	.00	1,572,529.56
Improvements other than buildings	2,496,763.22	.00	.00	2,496,763.22
Vehicles	1,183,797.20	474,423.46	141,420.00	1,516,800.66
Equipment	1,198,490.30	142,040.57	29,895.00	1,310,635.87
Total	<u>6,957,823.62</u>	<u>658,942.79</u>	<u>171,315.00</u>	<u>7,445,451.41</u>

A summary of proprietary fund type property, plant and equipment at June 30, 1999, 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	\$.00	\$ 154,874.50
Water System	3,511,197.92	.00	.00	3,511,197.92
Gas System	1,838,652.31	.00	.00	1,838,652.31
Buildings	1,510.05	44,435.10	.00	45,945.15
Equipment	1,115,335.42	90,414.88	4,075.49	1,209,825.79
Streets	.00	50,000.00	.00	50,000.00
Mausoleum	.00	109,786.36	.00	109,786.36
Relocation	364,548.20	.00	.00	364,548.20
Sewer line	4,806.69	.00	.00	4,806.69
Total	<u>6,860,925.09</u>	<u>424,636.34</u>	<u>4,075.49</u>	<u>7,289,636.92</u>
Less accumulated depreciation	<u>3,703,894.06</u>	<u>120,848.86</u>	<u>4,075.49</u>	<u>3,828,818.41</u>
Net	<u>3,157,031.03</u>	<u>303,787.48</u>	<u>.00</u>	<u>3,460,818.51</u>

CITY OF BAKER, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

June 30, 1999

NOTE 7 - PENSION PLAN

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

A. Municipal Employees Retirement System of Louisiana (System)

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

All permanent employees working at least 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 is required to contribute at an actuarially determined rate. The current rate is 6.75 percent of annual covered payroll. The contribution requirements of plan members and the City are established and may be amended by State statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The City's contributions to the System under Plan A for the years ending December 31, 1999, 1998 and 1997 were \$62,095, \$93,293 and \$104,507, respectively, equal to the required contributions for each year.

CITY OF BAKER, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

June 30, 1999

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

Plan Description. All full-time police department employees engaged in law enforcement are required to participate in the System. Employees who retire at or after age 50 with at least 20 years of creditable service or at or after age 55 with at least 12 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3 1/3 percent of their final-average salary for each year of creditable service. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above, and do not withdraw their employee contributions, may retire at the ages specified above and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established or amended by State statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Municipal Police Employees Retirement System of Louisiana, 8401 United Plaza Boulevard, Baton Rouge, Louisiana 70809-2250, or by calling (504) 929-7411.

Funding Policy. Plan members are required by State statute to contribute 7.5 percent of their annual covered salary and the City is required to contribute at an actuarially determined rate. The current rate is 9.0 percent of annual covered payroll. The contribution requirements of plan members and the City are established and may be amended by State statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The City's contributions to the System for the years ended December 31, 1999, 1998 and 1997 were \$66,125, \$61,096, and \$62,154, respectively, equal to the required contributions for each year.

C. Firefighters' Retirement System of Louisiana

Plan Description. Membership in the Louisiana Firefighters' Retirement System is mandatory for all full-time firefighters employed by a municipality, parish, or fire protection district that did not enact an ordinance before January 1, 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

CITY OF BAKER, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

June 30, 1999

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, 1999, 1998 and 1997 were \$30,667, \$25,289, \$25,939, equal to the required contributions for each year.

NOTE 8 - 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, 1999, there were 23 participants at an annual cost to the City of \$11,006.56.

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

NOTE 9 - ACCOUNTS AND OTHER PAYABLES

The payables of \$4,343,840.16 at June 30, 1999, are as follows:

CITY OF BAKER, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

June 30, 1999

	<u>General</u> <u>Fund</u>	<u>Special</u> <u>Revenue</u> <u>Funds</u>	<u>Proprie-</u> <u>tary</u> <u>Funds</u>	<u>General</u> <u>Long-term</u> <u>Debt</u>	<u>Total</u>
Accounts	\$ 66,453.93	\$ 1,812.01	\$ 19,266.53	\$.00	\$ 87,532.47
Accrued interest	.00	.00	6,435.00	.00	6,435.00
Compensated absences	.00	.00	197,679.53	616,162.04	813,841.57
Notes & bonds	.00	.00	2,600,000.00	.00	2,600,000.00
Other	24,830.80	100.00	736,100.32	75,000.00	836,031.12
 Total	<u>91,284.73</u>	<u>1,912.01</u>	<u>3,559,481.38</u>	<u>691,162.04</u>	<u>4,343,840.16</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. In addition, the cemetery currently sells pre-need items. It has been determined that as of June 30, 1999, the City had obligations for prepaid items as follows:

	<u>Interment</u> <u>Fees</u>	<u>Markers</u>	<u>Vaults</u>	<u>Total</u>
Balance at 7/01/98	\$ 247,752.00	\$ 129,814.05	\$ 241,929.00	\$ 619,495.05
Items furnished and/or amounts prepaid	<u>(5,332.00)</u>	<u>(500.00)</u>	<u>(3,320.00)</u>	<u>(9,152.00)</u>
Balance at 6/30/99	<u>242,420.00</u>	<u>129,314.05</u>	<u>238,609.00</u>	<u>610,343.05</u>

NOTE 10 - COMPENSATED ABSENCES

At June 30, 1999, employees of the City had accumulated and vested \$616,162.04 of employee leave benefits, which was completed in accordance with GASB Codification Section C60. This amount is recorded within the General Long-Term Debt Account Group. The leave liability for employees of Enterprise Funds of \$197,679.53 is accounted for within those funds.

NOTE 11- LEASES

No capital leases exist as of June 30, 1998.

Operating leases for the Mayor and the Chief of Police's autos are leased from a local

CITY OF BAKER, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

June 30, 1999

car dealership. The minimum annual commitment under the operating leases is \$5,491.46 and \$4,735.96, respectively.

NOTE 12 - 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, 1999:

	<u>General Obligation</u>
Compensated absences @ 7/01/98	\$ 772,480.19
Long-term portion earned (used), net:	
Vacation leave	(28,841.14)
Sick leave	<u>(127,477.01)</u>
Compensated absences @ 6/30/99	<u>616,162.04</u>

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

	<u>Bonds</u>	<u>Merchandise</u>	<u>Compensated Absences</u>	<u>Total</u>
Balance @ 7/01/98	\$ 1,410,000.00	\$ 619,495.05	\$ 175,151.00	\$ 2,204,646.05
Vacation leave earned/used, net	.00	.00	3,576.73	3,576.73
Sick leave earned/used, net	.00	.00	18,951.80	18,951.80
Current portion	(208,000.00)	(91,551.46)	.00	(299,551.46)
Paid off/ issued, net	1,190,000.00	.00	.00	1,190,000.00
Furnished/ purchased, net	.00	<u>(9,152.00)</u>	.00	<u>(9,152.00)</u>
Balance @ 6/30/99	<u>2,392,000.00</u>	<u>518,791.59</u>	<u>197,679.53</u>	<u>3,108,471.12</u>

Bonds were issued by the Utility Fund in the amount of \$2,150,000. All bonds were purchased by Hancock Bank (formerly First State Bank) on 4/28/94 at an interest rate of 5% for a

CITY OF BAKER, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

June 30, 1999

period of 10 years. In order to take advantage of better interest rates, the City paid off these bonds in June of 1999. At the same time, Series 1999 Certificates of Indebtedness were issued in the amount of \$2,600,000. Hancock Bank purchased \$2,340,000 at an interest rate of 4.5% for a period of ten (10) years. The remaining \$260,000 was issued to the Louisiana Public Facilities Authority for a period of five (5) years at no interest. 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>
5/01/00	\$ 208,000.00
5/01/01	218,000.00
5/01/02	229,000.00
5/01/03	240,000.00
5/01/04	251,000.00
Remaining years	<u>1,454,000.00</u>
	<u>2,600,000.00</u>

NOTE 13 - INTERFUND TRANSACTIONS

Amounts receivable and payable between funds are as follows:

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$.00	\$ 1,570.00
Special Revenue Funds	<u>1,570.00</u>	<u>.00</u>
Total	<u>1,570.00</u>	<u>1,570.00</u>

Transfers to and from funds are as follows:

	<u>Transfers</u>	
	<u>In</u>	<u>Out</u>
Governmental Funds	\$ 714,415.79	\$ 562,292.64
Proprietary Funds	<u>29,876.89</u>	<u>182,000.04</u>
Total	<u>744,292.68</u>	<u>744,292.68</u>

CITY OF BAKER, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

June 30, 1999

NOTE 14 - INTERGOVERNMENTAL RECEIVABLES - PAYABLES

The following is a summary of the intergovernmental receivables and payables due to/from other governments at June 30, 1999:

	<u>Receivables</u>	<u>Payables</u>
General Fund	\$ 4,862.11	\$ 23,260.80
Special Revenue Funds:		
911 Communications	5,500.00	.00
Street Maintenance	75,104.41	.00
Police/Supplemental Pay	26,991.34	.00
Proprietary Funds:		
C/P Sewer Revenue	<u>8,492.85</u>	<u>.00</u>
Total	<u>120,950.71</u>	<u>23,260.80</u>

NOTE 15 - DEFERRED REVENUE

Deferred revenue of \$47,424.62 at June 30, 1998, is as follows:

Filing fees	\$ 17.00
Civic Center Fees	5,970.00
Weed cutting	39,150.62
Collection fees	<u>2,287.00</u>
Total	<u>47,424.62</u>

Certain fees are paid for suits filed in civil court of which only a portion is actually earned at the time of filing. The unearned portion at year end was \$17.00.

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, 1999, is \$5,970.00.

When the City cuts the grass on personal property as the result of a complaint from neighboring land owners, the owner is billed and a receivable recorded. The majority of these fees are collected at closing when property ownership transfers. As a result, a portion of the revenue recorded is deferred until actually realized. At June 30, 1999, this amount was \$39,150.62.

CITY OF BAKER, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

June 30, 1999

Hibernia National Bank returned the responsibility of collection on loans related to the cemetery for several accounts during the year ended June 30, 1996. The potential revenue to the City is \$2,287.00 which is being deferred until the fees are actually received.

NOTE 16 - RESERVED AND DESIGNATED RETAINED EARNINGS/FUND BALANCES

The following is a summary of reserved and designated retained earnings/fund balances at June 30, 1999:

	<u>Governmental Funds</u>	<u>Proprietary Funds</u>
Customer deposits	\$.00	\$ 125,757.27
Debt service	27,427.09	.00
Inventory	<u>53,799.00</u>	<u>.00</u>
Total	<u>81,226.09</u>	<u>125,757.27</u>

NOTE 17 - PRIOR PERIOD ADJUSTMENTS

Prior period adjustments represent corrections to the financial statements of prior years. The following adjustments were made as of June 30, 1999:

	<u>Governmental Funds</u>	<u>Proprietary Funds</u>
Recognize amount due to other governmental agencies at 6/30/98	\$ 1,890.88	\$.00
Recognize unrecorded liability for merchandise sold in prior years	.00	\$ 1,384.00
Recognize additional cost of crypts in sunrise mausoleum sold in prior year	<u>.00</u>	<u>5,782.05</u>
Total	<u>1,890.88</u>	<u>7,166.05</u>

CITY OF BAKER, LOUISIANA
NOTES TO FINANCIAL STATEMENTS

June 30, 1999

NOTE 18 - 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, 1999, is as follows:

	<u>Utility</u>	<u>Cemetery</u>	<u>C/P Sewer Revenue</u>	<u>Total</u>
Operating revenue	\$ 2,365,535.64	\$ 135,289.10	\$ 59,931.84	\$ 2,560,756.58
Depreciation	259,723.01	20,205.24	.00	279,928.25
Operating income	392,407.24	20,085.29	25,333.22	437,825.75
Operating transfers:				
In	.00	29,876.89	.00	29,876.89
Out	182,000.04	.00	.00	182,000.04
Current capital contributions	5,412.18	.00	.00	5,412.18
Fixed assets additions	53,219.60	28,459.00	.00	81,678.60
Net working capital	2,183,300.00	535,331.27	95,267.21	2,813,898.48
Bonds & other long-term liabilities:				
Payable from operating revenue	173,721.96	541,215.16	1,534.00	716,471.12
Payable from other sources	2,392,000.00	.00	.00	2,392,000.00
Total Equity	5,285,017.10	343,951.66	93,733.21	5,722,701.97
Total Assets	8,208,790.45	980,412.69	95,267.21	9,284,470.35

CITY OF BAKER, LOUISIANA
NOTES TO FINANCIAL STATEMENTS

June 30, 1999

NOTE 19 - CHANGES IN CONTRIBUTED CAPITAL

The following is a summary of changes in contributed capital:

		<u>Utility</u>
Balance @ 7/01/98	\$	270,501.37
Additions		<u>5,412.18</u>
 Balance @ 6/30/99		 <u>275,913.55</u>

NOTE 20 - RELATED PARTY TRANSACTIONS

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

NOTE 21 - LITIGATION

There are currently four (4) claims against the City for which a suit has been filed that may significantly affect the City. There are two (2) claims for which a suit has not yet been filed. The maximum exposure on these pending or threatened claims is estimated at \$97,500. The City, however, would be responsible only for its deductible of \$75,000. Risk Management, Inc., the City's liability and casualty carrier, is defending these claims.

In addition, certain firemen employed by the City continue their suit for back pay in relation to annual increases they claim were not sufficient in accordance with State law. The maximum exposure is estimated at less than \$20,000.

NOTE 22 - STATEMENT OF CASH FLOWS FOR ENTERPRISE FUNDS

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

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

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
Utility	\$ 1,059,206.24	\$ 2,621,327.85	\$ 3,680,534.09
Cemetery	44,484.71	46,048.07	92,532.78
C/P Sewer Revenue	14,590.23	.00	14,590.23
Total	<u>1,118,281.18</u>	<u>2,667,375.92</u>	<u>3,785,657.10</u>

CITY OF BAKER, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

June 30, 1999

NOTE 23 - YEAR 2000 CONSIDERATION

The origin of the Year 2000 problem is a result of additional expense and limited availability of memory that computer programmers were faced with when computers first originated. Programmers opted to abbreviate calendar years to digits which will become a problem on January 1, 2000, when systems containing this two-digit code may interpret January 1, 2000 as January 1, 1900.

The City may be adversely affected by the "Y2K" problem, as it is being called, if its computer systems and other date-sensitive equipment does not process data from and after January 1, 2000. Because the likelihood that such a situation may occur is reasonably possible but an associated amount of loss is undeterminable, a contingent liability is not recorded in the accompanying financial statements.

The City has taken and is continuing to take steps designed to address the Year 2000 issue. However, their efforts are not complete, and there are no assurances that these steps will be sufficient to avoid adverse effects.

NOTE 24 - SUBSEQUENT EVENTS

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

SUPPLEMENTAL INFORMATION SCHEDULES

GENERAL FUND

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

CITY OF BAKER, LOUISIANA

GENERAL FUND

COMPARATIVE BALANCE SHEET

June 30, 1999 and 1998

ASSETS

	<u>1999</u>	<u>1998</u>
Cash & cash equivalents	\$ 2,064,726.84	\$ 2,286,674.90
Investments	501,081.07	.00
Receivables - taxes & fees (net)	688,970.58	668,197.61
Due from other gov't agencies	4,862.11	.00
Accrued interest receivable	16,534.20	16,884.24
Prepaid expenses	25,419.29	25,419.29
Inventory (at cost)	53,799.00	53,853.64
<u>TOTAL ASSETS</u>	<u>3,355,393.09</u>	<u>3,051,029.68</u>

LIABILITIES AND FUND BALANCE

Liabilities		
Accounts payable	64,503.93	56,682.89
Bonds held for future disposition	1,950.00	8,340.00
Deferred revenue	45,137.62	33,319.43
Due to City Court Fund	1,570.00	1,871.00
Due to other gov't agencies	23,260.80	5,530.50
Total Liabilities	136,422.35	105,743.82
Fund Balance		
Reserved for inventory	53,799.00	53,853.64
Unreserved and undesignated	3,165,171.74	2,891,432.22
Total Fund Balance	3,218,970.74	2,945,285.86
<u>TOTAL LIABILITIES AND FUND BALANCE</u>	<u>3,355,393.09</u>	<u>3,051,029.68</u>

CITY OF BAKER, LOUISIANA

GENERAL FUND

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

Year Ended June 30, 1999

With Comparative Actual Amounts for the Year Ended June 30, 1998

	1999		Variance Favorable (Unfavorable)	1998 Actual
	Budget	Actual		
REVENUES				
Taxes:				
Sales	\$ 2,635,000.00	\$ 2,854,070.49	\$ 219,070.49	\$ 2,774,543.02
Property	160,000.00	173,708.15	13,708.15	162,976.28
Firemen's	23,500.00	25,660.22	2,160.22	24,469.13
State tobacco	63,700.00	63,795.76	95.76	63,795.76
Industrial	36,900.00	43,353.00	6,453.00	41,720.00
Entergy franchise	300,000.00	276,886.11	(23,113.89)	283,219.24
Dixie Electric franchise	120,000.00	113,861.55	(6,138.45)	109,600.75
Beer	10,500.00	14,546.76	4,046.76	11,888.57
Chain store	7,900.00	7,770.00	(130.00)	7,100.00
Teleprompter	67,135.00	79,633.25	12,498.25	71,525.96
Video poker	382,308.00	393,237.84	10,929.84	370,901.36
Total Taxes	3,806,943.00	4,046,523.13	239,580.13	3,921,740.07
Licenses and Permits:				
Plumbing license	9,000.00	10,600.00	1,600.00	8,300.00
Insurance license	130,000.00	135,526.54	5,526.54	171,713.27
Business license	125,000.00	136,855.24	11,855.24	130,563.06
Electrical license	4,000.00	6,200.00	2,200.00	4,000.00
Building permits	20,000.00	21,615.97	1,615.97	19,596.00
Electrical permits	5,000.00	9,762.22	4,762.22	3,915.50
Plumbing permits	10,000.00	20,072.00	10,072.00	10,191.50
Beer permits	5,500.00	3,950.00	(1,550.00)	4,187.50
Misc licenses & permits	4,000.00	4,831.00	831.00	4,782.92
Total Licenses and Permits	312,500.00	349,412.97	36,912.97	357,249.75

Continued

CITY OF BAKER, LOUISIANA

GENERAL FUND

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

Year Ended June 30, 1999

With Comparative Actual Amounts for the Year Ended June 30, 1998

	1999		Variance	1998
	<u>Budget</u>	<u>Actual</u>	<u>(Unfavorable)</u>	<u>Actual</u>
Intergovernmental:				
City-Parish street maintenance	\$ 44,000.00	\$ 51,085.00	\$ 7,085.00	\$ 48,645.00
DOTD weed cutting	9,700.00	9,724.22	24.22	9,724.24
 Total Intergovernmental	 53,700.00	 60,809.22	 7,109.22	 58,369.24
Charges for Services:				
Police reports	3,200.00	6,368.00	3,168.00	4,720.00
Bicycle registration	2,000.00	20.00	(1,980.00)	30.00
Rent - Utility	27,500.00	27,500.04	.04	27,500.04
Rent - Sewer	2,500.00	2,499.96	(.04)	2,499.96
Rent - City property	11,291.00	13,711.00	2,420.00	12,661.00
Civic Center fees	27,500.00	25,430.00	(2,070.00)	25,985.00
Garbage collection	401,167.00	424,965.65	23,798.65	383,585.49
Museum fees	.00	175.00	175.00	306.00
Weed cutting	3,000.00	3,662.43	662.43	2,668.96
Rezoning fees	.00	600.00	600.00	325.00
 Total Charges for Services	 478,158.00	 504,932.08	 26,774.08	 460,281.45
Fines:				
City court receipts	227,500.00	230,302.74	2,802.74	282,642.50
Interest:				
Interest earned	42,000.00	9,4942.18	52,942.18	72,233.29

Continued

CITY OF BAKER, LOUISIANA

GENERAL FUND

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

Year Ended June 30, 1999

With Comparative Actual Amounts for the Year Ended June 30, 1998

	1999		Variance	
	Budget	Actual	Favorable (Unfavorable)	1998 Actual
Miscellaneous:				
Vending machines	\$ 700.00	\$ 724.32	\$ 24.32	\$ 805.34
Inspection fees	500.00	490.00	(10.00)	530.00
Public safety	44,000.00	40,236.00	(3,764.00)	48,578.00
Other	3,650.00	12,617.16	8,967.16	5,454.92
	48,850.00	54,067.48	5,217.48	55,368.26
Total Miscellaneous				
	48,850.00	54,067.48	5,217.48	55,368.26
Total Revenues	4,969,651.00	5,340,989.80	371,338.80	5,207,884.56
 EXPENDITURES				
General Government:				
Administrative	411,059.00	327,644.95	83,414.05	286,817.19
Council	76,380.00	66,518.30	9,861.70	67,724.88
Inspection	80,227.00	71,363.86	8,863.14	73,655.57
Civil defense	5,707.00	4,669.41	1,037.59	6,605.06
City attorney	77,747.00	75,431.60	2,315.40	75,959.07
Civic center	101,577.00	98,964.75	2,612.25	98,152.70
Civil service board	9,863.00	7,224.07	2,638.93	8,892.17
Central garage	68,065.00	38,788.27	29,276.73	41,331.06
City court	316,000.00	291,924.63	24,075.37	308,320.00
Planning commission	5,437.00	4,532.89	904.11	3,321.47
Beautification	73,198.00	67,462.68	5,735.32	67,984.11
Prosecutor	98,682.00	77,467.59	21,214.41	75,572.41
Heritage museum	77,712.00	63,545.90	14,166.10	63,720.11
Municipal annex	36,614.00	36,223.18	390.82	33,474.24
Central stores	88,288.00	77,435.85	10,852.15	60,191.42

Continued

CITY OF BAKER, LOUISIANA

GENERAL FUND

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

Year Ended June 30, 1999

With Comparative Actual Amounts for the Year Ended June 30, 1998

	1999		Variance	1998
	Budget	Actual	Favorable (Unfavorable)	Actual
Family counseling	\$ 32,458.00	\$ 32,152.12	\$ 305.88	\$ 29,644.00
Alcohol control board	1,695.00	1,402.19	292.81	1,269.12
Council on aging	9,550.00	7,191.74	2,358.26	7,931.77
Economic development	18,500.00	12,542.10	5,957.90	18,195.17
Independent school district	85,000.00	37,366.75	47,633.25	41,747.21
 Total General Government	 1,673,759.00	 1,399,852.83	 273,906.17	 1,370,508.73
 Public Safety:				
Police	1,353,169.00	1,322,931.08	30,237.92	1,279,483.50
Fire	856,994.00	837,014.76	19,979.24	585,157.65
 Total Public Safety	 2,210,163.00	 2,159,945.84	 50,217.16	 1,864,641.15
 Public Works:				
Public works	1,195,417.00	1,155,199.66	40,217.34	1,102,873.10
 Total Expenditures	5,079,339.00	4,714,998.33	364,340.67	4,338,022.98
 Excess (deficiency) of revenues over expenditures	 (109,688.00)	 625,991.47	 735,679.47	 869,861.58
 OTHER FINANCING SOURCES (USES)				
Operating transfers in	182,000.00	182,000.04	.04	182,000.04
Operating transfers out	(532,568.00)	(532,415.75)	152.25	(496,680.28)

Continued

CITY OF BAKER, LOUISIANA

GENERAL FUND

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

Year Ended June 30, 1999

With Comparative Actual Amounts for the Year Ended June 30, 1998

	1999		Variance	
	Budget	Actual	Favorable (Unfavorable)	1998 Actual
Total Other Financing Sources (Uses)	\$ (350,568.00)	\$ (350,415.71)	\$ 152.29	\$ (314,680.24)
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	(460,256.00)	275,575.76	735,831.76	555,181.34
Fund Balance, beginning	2,945,286.00	2,945,285.86	(.14)	2,248,800.60
Adjustment to prior periods	.00	(1,890.88)	(1,890.88)	141,303.92
Fund Balance, ending	2,485,030.00	3,218,970.74	733,940.74	2,945,285.86

CITY OF BAKER, LOUISIANA

GENERAL FUND

SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (GAAP BASIS)

Year Ended June 30, 1999

With Comparative Actual Amounts for the Year Ended June 30, 1998

	<u>1999</u>		Variance	
	<u>Budget</u>	<u>Actual</u>	<u>Favorable</u> <u>(Unfavorable)</u>	<u>1998</u> <u>Actual</u>
<u>Administrative Department</u>				
Salaries	\$ 176,366.00	\$ 159,563.73	\$ 16,802.27	\$ 143,172.44
Telephone	8,000.00	8,646.95	(646.95)	8,023.57
Supplies	8,000.00	6,449.57	1,550.43	7,646.00
Gas & oil	2,000.00	1,632.25	367.75	1,710.10
Travel	4,000.00	3,561.32	438.68	3,031.55
Association dues	300.00	75.00	225.00	25.00
Seminars	1,300.00	956.84	343.16	404.00
Public relations	2,000.00	1,905.27	94.73	1,978.29
Uniforms	700.00	1,060.92	(360.92)	417.96
Auto lease	5,000.00	6,489.84	(1,489.84)	4,776.96
Retirement	11,121.00	10,396.88	724.12	10,431.66
Equipment rental	400.00	613.81	(213.81)	406.45
Maint. & repairs	2,000.00	3,657.15	(1,657.15)	1,065.70
Postage	1,700.00	1,724.33	(24.33)	1,622.00
Maint. of vehicles	1,000.00	1,027.74	(27.74)	196.00
Insurance	113,962.00	61,220.86	52,741.14	59,372.36
Audit	11,000.00	10,900.00	100.00	10,900.00
Miscellaneous	17,000.00	12,489.80	4,510.20	4,639.95
Computer	6,000.00	1,582.50	4,417.50	5,890.56
Codification	10,000.00	9,334.00	666.00	3,125.00
Municipal rolls	5,500.00	5,407.50	92.50	5,406.50
Official journal	9,000.00	4,171.00	4,829.00	5,414.94
Drug testing	5,000.00	4,057.32	942.68	3,715.25
Lease	210.00	216.84	(6.84)	240.16
Christmas activities	7,000.00	7,131.10	(131.10)	3,204.79
Bad debts	.00	872.43	(872.43)	.00
Donations	2,500.00	2,500.00	.00	.00
Total Administrative Department	411,059.00	327,644.95	83,414.05	286,817.19

Continued

CITY OF BAKER, LOUISIANA

GENERAL FUND

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

Year Ended June 30, 1999

With Comparative Actual Amounts for the Year Ended June 30, 1998

	1999		Variance Favorable (Unfavorable)	1998 Actual
	Budget	Actual		
<u>Police Department</u>				
Salaries	\$ 832,664.00	\$ 768,125.01	\$ 64,538.99	\$ 765,889.49
Overtime	55,000.00	96,963.46	(41,963.46)	59,236.18
Telephone	14,000.00	17,861.25	(3,861.25)	16,014.55
Utilities	12,000.00	11,179.24	820.76	11,353.77
Supplies	15,000.00	22,419.69	(7,419.69)	15,414.77
Police chief	5,400.00	2,400.00	3,000.00	2,400.00
Gas & oil	30,000.00	28,741.84	1,258.16	27,115.87
Travel	3,000.00	7,583.96	(4,583.96)	2,658.88
Association dues	900.00	568.00	332.00	868.00
Auxiliary pay	5,000.00	2,340.00	2,660.00	4,380.00
Auxiliary supplies	7,000.00	7,266.55	(266.55)	2,481.54
Seminars	2,000.00	4,693.10	(2,693.10)	1,792.00
Junior deputies	3,000.00	1,603.19	1,396.81	202.95
DARE/Task force	9,442.00	3,704.80	5,737.20	8,965.07
Radio system	2,500.00	.00	2,500.00	2,226.00
Uniforms	10,000.00	12,948.25	(2,948.25)	10,635.93
Medical supplies	1,500.00	.00	1,500.00	.00
Law enforcement	7,000.00	8,995.09	(1,995.09)	5,274.17
Auto lease	5,500.00	4,735.96	764.04	5,237.04
Retirement	76,392.00	69,229.05	7,162.95	68,072.76
Firearms training	7,000.00	7,263.80	(263.80)	3,538.96
Equipment rental	2,000.00	2,404.96	(404.96)	2,139.89
Maint. & repairs	7,000.00	9,977.16	(2,977.16)	11,205.99
Postage	1,000.00	1,255.22	(255.22)	912.00
Prisoner expense	500.00	87.47	412.53	292.02
Maint. of vehicles	16,000.00	17,835.77	(1,835.77)	18,025.43
Deputy marshall	13,000.00	12,516.14	483.86	12,240.02
Computer	1,500.00	1,910.60	(410.60)	85.50
Subpoenas	700.00	125.00	575.00	750.00
Insurance	207,171.00	198,196.52	8,974.48	220,074.72
Total Police Department	1,353,169.00	1,322,931.08	30,237.92	1,279,483.50

Continued

CITY OF BAKER, LOUISIANA

GENERAL FUND

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

Year Ended June 30, 1999

With Comparative Actual Amounts for the Year Ended June 30, 1998

	<u>1999</u>		Variance	
	<u>Budget</u>	<u>Actual</u>	<u>Favorable</u> <u>(Unfavorable)</u>	<u>1998</u> <u>Actual</u>
<u>Public Works Department</u>				
Salaries	\$ 388,354.00	\$ 353,058.05	\$ 35,295.95	\$ 334,256.34
Overtime	2,000.00	3,487.71	(1,487.71)	3,462.24
Utilities	15,000.00	6,816.33	8,183.67	10,387.80
Telephone	4,500.00	5,062.94	(562.94)	4,650.67
Supplies	10,000.00	25,124.16	(15,124.16)	8,224.03
Insurance	90,007.00	82,873.18	7,133.82	86,960.37
Association dues	300.00	.00	300.00	.00
Seminars	300.00	470.00	(170.00)	.00
Landfill fees	5,000.00	1,074.00	3,926.00	435.00
Uniforms	3,000.00	2,616.29	383.71	2,541.13
Animal control	12,000.00	12,000.00	.00	12,000.00
Medical supplies	100.00	.00	100.00	.00
Retirement	22,189.00	21,946.48	242.50	20,770.01
Equipment rental	2,500.00	1,352.50	1,147.50	1,302.50
Maint. & repairs	2,000.00	1,871.56	128.44	1,847.85
Weed killer	15,000.00	9,249.55	5,750.45	16,784.50
Maint. of vehicles	20,000.00	18,604.10	1,395.90	13,707.21
Gas & oil	11,000.00	11,058.13	(58.13)	8,986.64
Postage	100.00	.00	100.00	.00
Travel	2,000.00	1,091.66	908.34	.00
Security/traffic lights	148,000.00	129,637.70	18,362.30	138,930.12
Computer	1,000.00	582.50	417.50	3,044.49
BFI	373,900.00	399,739.28	(25,839.28)	376,512.44
Engineering	2,000.00	.00	2,000.00	552.50
Recycling	65,167.00	67,483.54	(2,316.54)	57,517.26
Total Public Works Department	1,195,417.00	1,155,199.66	40,217.34	1,102,873.10

Continued

CITY OF BAKER, LOUISIANA

GENERAL FUND

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

Year Ended June 30, 1999

With Comparative Actual Amounts for the Year Ended June 30, 1998

	<u>1999</u>		Variance	
	<u>Budget</u>	<u>Actual</u>	<u>(Unfavorable)</u>	<u>1998</u>
				<u>Actual</u>
<u>Fire Department</u>				
Salaries	\$ 622,170.00	\$ 642,006.72	\$ (19,836.72)	\$ 404,793.53
Overtime	8,000.00	5,098.71	2,901.29	8,592.49
Utilities	7,000.00	6,433.31	566.69	5,879.45
Telephone	4,000.00	3,666.49	333.51	4,441.66
Supplies	4,500.00	4,811.54	(311.54)	4,121.36
Gas & oil	5,500.00	4,718.46	781.54	1,465.38
Travel	1,000.00	856.57	143.43	964.02
Association dues	500.00	95.00	405.00	119.00
Fire prevention	5,000.00	2,613.22	2,386.78	4,419.72
Fire training	7,000.00	1,151.00	5,849.00	8,147.48
Seminars	750.00	150.00	600.00	150.00
Uniforms	5,000.00	4,963.50	36.50	2,904.64
Medical supplies	3,000.00	362.50	2,637.50	291.22
Retirement	47,342.00	32,839.17	14,502.83	26,781.62
Equipment rental	2,000.00	624.02	1,375.98	617.15
Maint. & repairs	7,000.00	6,055.83	944.17	5,147.26
Maint. of vehicles	8,000.00	5,863.28	2,136.72	4,948.08
Postage	100.00	.00	100.00	.00
Computer	2,000.00	452.50	1,547.50	2,171.69
Insurance	117,132.00	114,252.94	2,879.06	99,201.90
Total Fire Department	856,994.00	837,014.76	19,979.24	585,157.65
<u>Council</u>				
Salaries	42,000.00	42,000.00	.00	42,000.00
Telephone	1,000.00	96.27	903.73	140.47
Supplies	3,500.00	1,408.32	2,091.68	3,592.90
Telephone-private lines	2,200.00	1,507.54	692.46	1,076.47
Travel	5,000.00	2,445.72	2,554.28	2,657.88

Continued

CITY OF BAKER, LOUISIANA

GENERAL FUND

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

Year Ended June 30, 1999

With Comparative Actual Amounts for the Year Ended June 30, 1998

	1999		Variance	1998
	Budget	Actual	Favorable (Unfavorable)	Actual
Association dues	\$ 2,800.00	\$ 2,614.00	\$ 186.00	\$ 2,639.00
Councilmen expense	4,500.00	4,500.00	.00	4,500.00
Council clerk	5,808.00	5,808.00	.00	5,808.00
Seminars	1,500.00	875.00	625.00	300.00
Retirement	4,000.00	2,933.28	1,066.72	2,933.28
Postage	500.00	.00	500.00	.00
Computer	1,500.00	.00	1,500.00	275.00
Insurance	2,072.00	2,330.17	(258.17)	1,801.88
Total Council	76,380.00	66,518.30	9,861.70	67,724.88
<u>Inspection Department</u>				
Salaries	57,056.00	54,700.35	2,355.65	56,375.59
Overtime	1,000.00	.00	1,000.00	.00
Insurance	8,071.00	7,399.58	671.42	8,176.69
Telephone	2,000.00	2,030.69	(30.69)	1,777.32
Supplies	3,500.00	1,103.73	2,396.27	787.89
Gas & oil	500.00	266.54	233.46	269.03
Seminars	300.00	.00	300.00	.00
Retirement	4,090.00	3,936.66	153.34	4,053.35
Equipment rental	150.00	254.08	(104.08)	182.26
Maintenance & repairs	500.00	.00	500.00	495.16
Association dues	200.00	75.00	125.00	147.78
Maint. of vehicles	300.00	515.46	(215.46)	.00
Uniforms	460.00	459.45	.55	450.50
Postage	500.00	622.32	(122.32)	640.00
Computer	600.00	.00	600.00	300.00
Maps & survey	1,000.00	.00	1,000.00	.00
Total Inspection Department	80,227.00	71,363.86	8,863.14	73,655.57

Continued

CITY OF BAKER, LOUISIANA

GENERAL FUND

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

Year Ended June 30, 1999

With Comparative Actual Amounts for the Year Ended June 30, 1998

	1999		Variance	1998
	<u>Budget</u>	<u>Actual</u>	<u>(Unfavorable)</u>	<u>Actual</u>
<u>Civil Defense</u>				
Salaries	\$ 4,800.00	\$ 3,000.00	\$ 1,800.00	\$ 4,700.00
Supplies	100.00	.00	100.00	.00
Association dues	100.00	50.00	50.00	50.00
Retirement	329.00	190.11	138.89	316.68
Insurance	28.00	1,429.30	(1,401.30)	1,538.38
Travel	200.00	.00	200.00	.00
Seminars	150.00	.00	150.00	.00
Total Civil Defense	5,707.00	4,669.41	1,037.59	6,605.06
<u>City Attorney</u>				
Salaries	48,024.00	46,509.00	1,515.00	47,574.00
Telephone	300.00	111.33	188.67	13.55
Other services - legal fees	21,000.00	18,963.43	2,036.57	21,457.54
Retirement	2,762.00	2,692.52	69.48	2,735.64
Seminars	500.00	575.00	(75.00)	100.00
Association dues	100.00	40.00	60.00	40.00
Travel	500.00	2,367.32	(1,867.32)	.00
Insurance	4,261.00	4,012.84	248.16	4,030.36
Supplies	250.00	160.16	89.84	7.98
Postage	50.00	.00	50.00	.00
Total City Attorney	77,747.00	75,431.60	2,315.40	75,959.07
<u>Civic Center</u>				
Salaries	51,534.00	51,037.12	496.88	49,607.28
Overtime	12,000.00	12,703.49	(703.49)	12,333.05
Telephone	700.00	598.19	101.81	566.57
Supplies	3,500.00	4,115.63	(615.63)	3,677.13
Uniforms	500.00	159.39	340.61	446.14

Continued

CITY OF BAKER, LOUISIANA

GENERAL FUND

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

Year Ended June 30, 1999

With Comparative Actual Amounts for the Year Ended June 30, 1998

	1999		Variance	
	Budget	Actual	Favorable (Unfavorable)	1998 Actual
Retirement	\$ 3,308.00	\$ 3,275.91	\$ 32.09	\$ 3,192.63
Equipment rental	250.00	116.68	133.32	90.54
Maint. & repair	10,600.00	7,618.04	2,981.96	9,553.46
Maint. of vehicles	1,000.00	2,767.04	(1,767.04)	923.09
Gas & oil	1,250.00	1,037.87	212.13	905.27
Insurance	16,935.00	15,535.39	1,399.61	16,857.54
Total Civic Center	101,577.00	98,964.75	2,612.25	98,152.70
<u>Civil Service Board</u>				
Salaries	6,000.00	6,000.00	.00	6,000.00
Retirement	510.00	285.82	224.18	285.73
Supplies	1,500.00	374.45	1,125.55	995.04
Telephone	300.00	543.03	(243.03)	128.72
Travel allowance	800.00	.00	800.00	506.38
Seminars	300.00	.00	300.00	959.00
Insurance	153.00	20.77	132.23	17.30
Postage	200.00	.00	200.00	.00
Maint. & repairs	100.00	.00	100.00	.00
Total Civil Service Board	9,863.00	7,224.07	2,638.93	8,892.17
<u>Central Garage</u>				
Salaries	46,524.00	28,116.00	18,408.00	28,142.52
Overtime	500.00	250.07	249.93	.00
Telephone	.00	1.84	(1.84)	.00
Supplies	3,000.00	738.11	2,261.89	2,864.06
Seminars	500.00	.00	500.00	.00
Uniforms	260.00	114.14	145.86	109.33

Continued

CITY OF BAKER, LOUISIANA

GENERAL FUND

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

Year Ended June 30, 1999

With Comparative Actual Amounts for the Year Ended June 30, 1998

	1999		Variance	1998
	Budget	Actual	(Unfavorable)	Actual
Retirement	\$ 2,920.00	\$ 1,616.64	\$ 1,303.36	\$ 1,589.33
Equipment rental	500.00	711.83	(211.83)	781.96
Maint. & repairs	600.00	800.62	(200.62)	651.17
Maint. of vehicles	2,000.00	353.64	1,646.36	511.10
Gas & oil	500.00	334.77	165.23	226.01
Insurance	10,761.00	5,750.61	5,010.39	6,455.58
Total Central Garage	68,065.00	38,788.27	29,276.73	41,331.06
<u>City Court</u>				
Salaries	163,741.00	154,738.38	9,002.62	146,061.27
Overtime	.00	.00	.00	2,221.43
Telephone	4,500.00	5,559.67	(1,059.67)	4,917.71
Utilities	9,000.00	6,793.95	2,206.05	6,864.27
Supplies	4,500.00	4,516.76	(16.76)	4,502.56
Travel	1,900.00	1,415.78	484.22	216.94
Association dues	100.00	.00	100.00	60.00
Judge's expense	2,100.00	2,100.00	.00	2,100.00
Seminars	500.00	.00	500.00	.00
Judicial retirement	2,500.00	1,958.16	541.84	2,052.96
Retirement	10,991.00	8,404.27	2,586.73	8,132.29
Ad Hoc judge	1,500.00	300.00	1,200.00	956.25
Audit	4,400.00	4,400.00	.00	4,400.00
Equipment rental	200.00	254.09	(54.09)	182.28
Maint. & repairs	2,500.00	2,543.47	(43.47)	2,545.88
Postage	1,800.00	1,656.32	143.68	1,686.00
Uniforms	1,500.00	1,302.12	197.88	1,400.00
Court-ordered	92,050.00	84,208.11	7,841.89	108,071.74
Insurance	12,218.00	11,773.55	444.45	11,948.42
Total City Court	316,000.00	291,924.63	24,075.37	308,320.00

Continued

CITY OF BAKER, LOUISIANA

GENERAL FUND

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

Year Ended June 30, 1999

With Comparative Actual Amounts for the Year Ended June 30, 1998

	1999		Variance	
	<u>Budget</u>	<u>Actual</u>	Favorable	1998
			(Unfavorable)	<u>Actual</u>
<u>Planning Commission</u>				
Salaries	\$ 3,000.00	\$ 3,000.00	\$.00	\$ 3,000.00
Supplies	150.00	300.00	(150.00)	97.83
Insurance	20.00	10.39	9.61	8.72
Association dues	550.00	.00	550.00	.00
Retirement	217.00	215.08	1.92	214.92
CRPC meeting	1,500.00	1,007.42	492.58	.00
Total Planning Commission	5,437.00	4,532.89	904.11	3,321.47
 <u>Beautification</u>				
Salaries	50,614.00	50,766.00	(152.00)	47,956.06
Supplies	8,000.00	4,165.02	3,834.98	5,376.78
Retirement	3,682.00	3,642.67	39.33	3,431.62
Equipment rental	100.00	.00	100.00	.00
Maint. of vehicles	1,700.00	984.88	715.12	2,541.07
Uniforms	500.00	455.15	44.85	524.52
Gas & oil	2,000.00	1,357.25	642.75	1,366.62
Insurance	6,502.00	5,966.71	535.29	6,762.44
Railroad lease	100.00	125.00	(25.00)	25.00
Total Beautification	73,198.00	67,462.68	5,735.32	67,984.11
 <u>Prosecutor</u>				
Salaries	77,555.00	60,832.30	16,722.70	59,130.88
Telephone	1,500.00	1,227.51	272.49	1,062.66
Utilities	1,500.00	931.65	568.35	945.87
Supplies	1,000.00	649.66	350.34	389.41

Continued

CITY OF BAKER, LOUISIANA

GENERAL FUND

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

Year Ended June 30, 1999

With Comparative Actual Amounts for the Year Ended June 30, 1998

	1999		Variance	1998
	<u>Budget</u>	<u>Actual</u>	<u>Favorable (Unfavorable)</u>	<u>Actual</u>
Dues	\$ 100.00	\$ 90.00	\$ 10.00	\$ 90.00
Seminars	450.00	.00	450.00	400.00
Retirement	4,654.00	3,262.39	1,391.61	3,284.02
Equipment rental	100.00	.00	100.00	.00
Maint. & repairs	300.00	521.57	(221.57)	.00
Uniforms	350.00	333.00	17.00	337.90
Travel	1,000.00	924.97	75.03	274.00
Ad Hoc Prosecutor	500.00	415.00	85.00	.00
Insurance	8,873.00	7,329.57	1,543.43	8,849.67
Postage	500.00	752.97	(252.97)	808.00
Computer	300.00	197.00	103.00	.00
Total Prosecutor	98,682.00	77,467.59	21,214.41	75,572.41
<u>Heritage Museum</u>				
Salaries	43,201.00	33,019.13	10,181.87	31,830.60
Utilities	6,000.00	4,104.94	1,895.06	5,075.02
Telephone	2,100.00	1,271.08	828.92	1,491.75
Supplies	5,500.00	4,176.60	1,323.40	4,911.75
Association dues	350.00	125.00	225.00	.00
Seminars	400.00	859.50	(459.50)	.00
Retirement	1,698.00	1,625.36	72.64	1,563.81
Maint. & repair	4,500.00	8,900.70	(4,400.70)	5,782.78
Uniforms	650.00	459.50	190.50	456.50
Travel	1,000.00	1,748.66	(748.66)	.00
Insurance	6,613.00	4,364.88	2,248.12	4,760.77
Equipment rental	1,200.00	1,183.48	16.52	.00
Postage	500.00	360.33	139.67	172.56
Brochures	2,500.00	515.00	1,985.00	6,112.82
Computer	1,500.00	769.25	730.75	1,561.75
Maint. Of vehicle	.00	62.49	(62.49)	.00
Total Heritage Museum	77,712.00	63,545.90	14,166.10	63,720.11

Continued

CITY OF BAKER, LOUISIANA

GENERAL FUND

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

Year Ended June 30, 1999

With Comparative Actual Amounts for the Year Ended June 30, 1998

	1999		Variance	1998
	Budget	Actual	Favorable (Unfavorable)	Actual
<u>Municipal Annex</u>				
Salaries	\$ 21,217.00	\$ 21,705.00	\$ (488.00)	\$ 20,658.00
Overtime	2,000.00	2,127.24	(127.24)	1,891.24
Supplies	1,100.00	1,784.81	(684.81)	2,228.53
Retirement	1,227.00	1,248.06	(21.06)	1,187.82
Maint. & repairs	4,500.00	4,175.84	324.16	2,676.47
Uniforms	125.00	113.45	11.55	106.50
Insurance	4,830.00	4,476.13	353.87	4,376.40
Gas & oil	500.00	488.87	11.13	246.74
Equipment rental	115.00	103.78	11.22	102.54
Maint. of vehicles	1,000.00		1,000.00	.00
Total Municipal Annex	36,614.00	36,223.18	390.82	33,474.24
<u>Central Stores</u>				
Salaries	76,458.00	68,307.94	8,150.06	49,440.00
Supplies	2,000.00	1,682.87	317.13	938.85
Association dues	50.00	25.00	25.00	.00
Computer	400.00	325.00	75.00	526.09
Retirement	3,273.00	3,003.19	269.81	2,984.54
Equipment rental	200.00	203.68	(3.68)	201.66
Maint. & repairs	1,500.00	533.35	966.65	1,173.66
Maint. of vehicles	300.00	.00	300.00	36.13
Telephone	1,500.00	1,283.79	216.21	1,263.19
Gas & oil	450.00	.00	450.00	.00
Seminars	100.00	690.00	(590.00)	.00
Insurance	1,807.00	1,277.53	529.47	3,523.80
Uniforms	150.00	103.50	46.50	103.50
Postage	100.00	.00	100.00	.00
Total Central Stores	88,288.00	77,435.85	10,852.15	60,191.42

Continued

CITY OF BAKER, LOUISIANA

GENERAL FUND

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

Year Ended June 30, 1999

With Comparative Actual Amounts for the Year Ended June 30, 1998

	1999		Variance	1998
	<u>Budget</u>	<u>Actual</u>	<u>Favorable</u> <u>(Unfavorable)</u>	<u>Actual</u>
<u>Family Counseling</u>				
Salaries	\$ 25,258.00	\$ 25,255.50	\$ 2.50	\$ 24,624.00
Telephone	500.00	189.55	310.45	116.43
Supplies	500.00	137.33	362.67	253.37
Travel	1,500.00	1,736.73	(236.73)	876.25
Seminars	500.00	827.50	(327.50)	205.00
Retirement	1,453.00	1,452.24	.76	1,416.00
Association dues	250.00	150.00	100.00	.00
Maint. & repairs	200.00	88.66	111.34	87.54
Insurance	1,627.00	1,582.11	44.89	1,572.16
Uniforms	350.00	350.00	.00	350.00
Computer	300.00	382.50	(82.50)	143.25
Postage	20.00	.00	20.00	.00
Total Family Counseling	32,458.00	32,152.12	305.88	29,644.00
<u>Alcohol Control Board</u>				
Supplies	400.00	238.83	161.17	1,200.00
Secretary expense	1,200.00	1,163.36	36.64	69.12
Retirement	88.00	.00	88.00	.00
Insurance	7.00	.00	7.00	.00
Total Alcohol Control Board	1,695.00	1,402.19	292.81	1,269.12
<u>Council on Aging</u>				
Utilities	4,500.00	3,591.41	908.59	4,213.38
Telephone	1,300.00	1,161.51	138.49	1,102.41
Supplies	1,000.00	469.67	530.33	852.63
Special events	1,500.00	877.93	622.07	881.61
Maint. & repairs	1,000.00	817.62	182.38	608.14
Equipment rental	250.00	273.60	(23.60)	273.60
Total Council on Aging	9,550.00	7,191.74	2,358.26	7,931.77

Continued

CITY OF BAKER, LOUISIANA

GENERAL FUND

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

Year Ended June 30, 1999

With Comparative Actual Amounts for the Year Ended June 30, 1998

	<u>1999</u>			
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>1998 Actual</u>
<u>Economic Development</u>				
Marketing/tourism	\$ 4,000.00	\$.00	\$ 4,000.00	\$.00
Professional fees	10,000.00	11,992.00	(1,992.00)	9,204.00
Association dues	.00	.00	.00	280.00
Supplies	4,500.00	550.10	3,949.90	8,711.17
Total Economic Development	18,500.00	12,542.10	5,957.90	18,195.17
 <u>Independent School District</u>				
Demographer	.00	.00	.00	30.00
Professional fees	70,000.00	28,069.54	41,930.46	41,717.21
Supplies	.00	4,014.61	(4,014.61)	.00
Association dues	.00	5,000.00	(5,000.00)	.00
Election expense	15,000.00	282.60	14,717.40	.00
Total Independent School District	85,000.00	37,366.75	47,633.25	41,747.21
Total Expenditures	<u>5,079,339.00</u>	<u>4,714,998.33</u>	<u>364,340.67</u>	<u>4,338,022.98</u>

SPECIAL REVENUE FUNDS

Buffalo Festival	To account for monies received and expended in association with the City's annual festival which includes support for area schools.
Heritage Museum	To account for the special events and projects of the City's museum.
911 Communications	To account for the operation of an emergency communications network.
Capital Improvement Priority	To account for two (2%) percent of future revenues that are pledged to acquire capital equipment and fund major repairs.
Police/Supplemental Pay	To account for the accumulation of grant funds used within the police department such as D. A. R. E. (drug prevention and education), C.O.P.S.(employment of full-time officer under the community-oriented policing services) and S.N.A.P. (special narcotics activity patrol) as well as account for monies set aside for future payment to police and firemen's supplemental pay.
City Grounds	To account for monies dedicated to the beautification and maintenance of City property including Memory Park and the walking path/grounds next to City Hall.
Street Maintenance	To account for the one-half cent sales tax dedicated for street maintenance and construction that began on July 1, 1990.
City Court	To account for the operation of the City Court through the imposition of fines and court costs in accordance with an opinion from the Attorney General's office.
Recreation	To account for activities of the Recreation Commission created to assist in funding qualified youth activities.

CITY OF BAKER, LOUISIANA
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET

June 30, 1999

With Comparative Totals for June 30, 1998

	<u>Buffalo Festival</u>	<u>Heritage Museum</u>	<u>911 Commu- nications</u>	<u>Capital Improvement Priority</u>	<u>Police/ Supp Pay</u>	<u>City Grounds</u>
Cash & cash equivalents	\$ 17,079.23	\$ 2,779.00	\$ 30,592.87	\$ 195,740.20	\$.00	\$ 49,030.67
Investments	.00	.00	.00	721,088.55	118,431.79	.00
Accrued interest receivable	.00	.00	.00	183.56	.00	.00
Due from other gov't agencies	.00	.00	5,500.00	.00	26,991.34	.00
Due from other funds	.00	.00	.00	.00	.00	.00
Accounts receivable	.00	.00	.00	.00	.00	.00
Restricted assets:						
Cash & cash equivalents	.00	.00	.00	.00	39,437.44	1,024.07
TOTAL ASSETS	<u>17,079.23</u>	<u>2,779.00</u>	<u>36,092.87</u>	<u>917,012.31</u>	<u>184,860.57</u>	<u>50,054.74</u>
 LIABILITIES AND FUND BALANCES						
Liabilities						
Accounts payable	.00	.00	.00	.00	.00	.00
Due to bond accounts	.00	.00	.00	.00	.00	.00
Total Liabilities	.00	.00	.00	.00	.00	.00
Fund Balance						
Unreserved - undesignated	17,079.23	2,779.00	36,092.87	917,012.31	184,860.57	50,054.74
TOTAL LIABILITIES AND FUND BALANCE	<u>17,079.23</u>	<u>2,779.00</u>	<u>36,092.87</u>	<u>917,012.31</u>	<u>184,860.57</u>	<u>50,054.74</u>

Continued

CITY OF BAKER, LOUISIANA

SPECIAL REVENUE FUNDS

COMBINING BALANCE SHEET (Continued)

June 30, 1999

With Comparative Totals for June 30, 1998

	Street Main- tenance	City Court	Recreation	Totals (memorandum only)
				<u>1999</u> <u>1998</u>
<u>ASSETS</u>				
Cash & Cash equivalents	\$ 712,919.95	\$ 111,257.59	\$ 44,459.47	\$ 1,163,858.98
Investments	1,109,605.95	.00	.00	1,949,126.29
Accrued interest receivable	689.20	638.84	.00	1,511.60
Due from other gov't agencies	75,104.41	.00	.00	107,595.75
Due from other funds	.00	1,570.00	.00	1,570.00
Accounts receivable	.00	.00	.00	.00
Restricted cash:				
Cash & Cash equivalents	.00	.00	.00	59,205.26
				<u>33,136.43</u>
<u>TOTAL ASSETS</u>	<u>1,898,319.51</u>	<u>113,466.43</u>	<u>44,459.47</u>	<u>3,264,124.13</u> <u>2,875,397.33</u>
<u>LIABILITIES AND FUND BALANCES</u>				
Liabilities				
Accounts payable	.00	1,812.01	.00	1,812.01
Due to bond accounts	.00	100.00	.00	100.00
Total Liabilities	.00	1,912.01	.00	1,912.01
Fund Balance				
Unreserved - undesignated	1,898,319.51	111,554.42	44,459.47	3,262,212.12
<u>TOTAL LIABILITIES AND FUND BALANCE</u>	<u>1,898,319.51</u>	<u>113,466.43</u>	<u>44,459.47</u>	<u>3,264,124.13</u> <u>2,875,397.33</u>

CITY OF BAKER, LOUISIANA

SPECIAL REVENUE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE

Year Ended June 30, 1999

With Comparative Totals For The Year Ended June 30, 1998

	Buffalo Festival	Heritage Museum	911 Commu- nications	Capital Improvement Priority	Police/ Supp Pay	City Grounds
REVENUES						
Intergovernmental	\$.00	\$.00	\$ 66,000.00	\$.00	\$.00	\$.00
Citizens participation	17,143.25	.00	.00	19,931.58	.00	.00
Interest earned	.00	.00	.00	2,114.92	100.67	.00
Donations	8,100.00	325.00	.00	.00	720.37	1,624.07
Grant proceeds	.00	.00	.00	50,000.00	46,679.34	.00
Special events	.00	6,136.00	.00	.00	.00	.00
Total Revenues	25,243.25	6,461.00	66,000.00	72,046.50	47,500.38	1,624.07
EXPENDITURES						
General government	27,339.25	4,032.66	.00	70,941.53	.00	2,492.17
Public safety:						
Police	.00	.00	61,365.63	.00	49,475.64	.00
Public works	.00	.00	.00	.00	.00	.00
Capital outlay	.00	.00	.00	652,839.40	6,103.39	.00
Total Expenditures	27,339.25	4,032.66	61,365.63	723,780.93	55,579.03	2,492.17
Excess (deficiency) of revenues over expenditures	(2,096.00)	2,428.34	4,634.37	(651,734.43)	(8,078.65)	(868.10)
OTHER FINANCING SOURCES (USES)						
Transfers in	2,000.00	.00	.00	478,093.43	22,322.32	10,000.00
Transfers out	.00	.00	.00	(29,876.89)	.00	.00
Total Other Financing Sources (Uses)	2,000.00	.00	.00	448,216.54	22,322.32	10,000.00

Continued

CITY OF BAKER, LOUISIANA

SPECIAL REVENUE FUNDS

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

Year Ended June 30, 1999

With Comparative Totals For The Year Ended June 30, 1998

	Street Maintenance	City Court	Recreation	Totals (Memorandum only)	
				1999	1998
REVENUES					
Intergovernmental	\$ 564,187.62	\$.00	\$.00	\$ 630,187.62	\$ 660,308.89
Citizen participation	.00	20,772.75	.00	57,847.58	15,407.37
Interest earned	9,504.97	4,579.06	.00	16,299.62	14,289.32
Donations	.00	.00	.00	10,769.44	9,080.35
Grant proceeds	.00	.00	.00	96,679.34	66,733.26
Special events	.00	.00	.00	6,136.00	60,009.92
Total Revenues	573,692.59	25,351.81	.00	817,919.60	825,829.11
EXPENDITURES					
General government	.00	19,943.81	5,322.80	130,072.22	87,326.44
Public safety:					
Police	.00	.00	.00	110,841.27	79,020.60
Public works	7,187.39	.00	.00	7,187.39	306,021.72
Capital outlay	.00	.00	.00	658,942.79	248,934.53
Total Expenditures	7,187.39	19,943.81	5,322.80	907,043.67	721,303.29
Excess (deficiency) of revenues over expenditures	566,505.20	5,408.00	(5,322.80)	(89,124.07)	104,525.82
OTHER FINANCING SOURCES (USES)					
Transfers in	.00	.00	20,000.00	532,415.75	496,681.08
Transfers out	.00	.00	.00	(29,876.89)	(25,923.36)
Total Financing Other Sources (Uses)	.00	.00	20,000.00	502,538.86	470,757.72

Continued

CITY OF BAKER, LOUISIANA

SPECIAL REVENUE FUNDS

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

Year Ended June 30, 1999

With Comparative Totals For The Year Ended June 30, 1998

	<u>Buffalo Festival</u>	<u>Heritage Museum</u>	<u>911 Commu- nications</u>	<u>Capital improvement Priority</u>	<u>Police Supp Pay</u>	<u>City Grounds</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	\$ (96.00)	\$ 2,428.34	\$ 4,634.37	\$ (203,517.89)	\$ 14,243.67	\$ 9,131.90
Fund Balance, beginning	<u>17,175.23</u>	<u>350.66</u>	<u>31,458.50</u>	<u>1,120,530.20</u>	<u>170,616.90</u>	<u>40,922.84</u>
Fund Balance, ending	<u>17,079.23</u>	<u>2,779.00</u>	<u>36,092.87</u>	<u>917,012.31</u>	<u>184,860.57</u>	<u>50,054.74</u>

Continued

CITY OF BAKER, LOUISIANA

SPECIAL REVENUE FUNDS

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

Year Ended June 30, 1999

With Comparative Totals For The Year Ended June 30, 1998

	<u>Street Maintenance</u>	<u>City Court</u>	<u>Recreation</u>	<u>Totals (Memorandum only) 1999</u>	<u>1998</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	\$ 566,505.20	\$ 5,408.00	\$ 14,677.20	\$ 413,414.79	\$ 575,283.54
Fund Balance, beginning	<u>1,331,814.31</u>	<u>106,146.42</u>	<u>29,782.27</u>	<u>2,848,797.33</u>	<u>2,273,513.79</u>
Fund Balance, ending	<u>1,898,319.51</u>	<u>111,554.42</u>	<u>44,459.47</u>	<u>3,262,212.12</u>	<u>2,848,797.33</u>

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

June 30, 1999 and 1998

ASSETS

	<u>1999</u>	<u>1998</u>
Cash & cash equivalents	\$ 17,079.23	\$ 17,175.23
<u>TOTAL ASSETS</u>	<u>17,079.23</u>	<u>17,175.23</u>

LIABILITIES AND FUND BALANCE

Liabilities	.00	.00
Fund Balance, unreserved & undesignated	17,079.23	17,175.23
<u>TOTAL LIABILITIES AND FUND BALANCE</u>	<u>17,079.23</u>	<u>17,175.23</u>

CITY OF BAKER, LOUISIANA

SPECIAL REVENUE FUNDS

BUFFALO FESTIVAL FUND

COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE

Years Ended June 30, 1999 and 1998

	<u>1999</u>	<u>1998</u>
REVENUES		
Donations	\$ 8,100.00	\$ 7,800.00
Beauty pageant	2,749.00	2,558.00
Rodeo	9,891.00	8,564.56
Arts & crafts	1,370.00	950.00
Entertainment/food	2,553.25	2,572.81
Fun run	580.00	632.00
Tee shirts	.00	130.00
	<hr/>	<hr/>
Total Revenues	25,243.25	23,207.37
EXPENDITURES		
Supplies	200.06	.00
Advertising	3,400.00	1,775.00
Beauty pageant	2,277.55	1,676.39
Rodeo	9,446.13	9,835.41
Entertainment	1,100.00	1,100.00
Fun run	487.25	558.13
Golf tournament	350.00	375.00
Layout	78.26	185.80
Donations/reception	10,000.00	8,000.00
	<hr/>	<hr/>
Total Expenditures	27,339.25	23,505.73
Deficiency of revenues over expenditures	(2,096.00)	(298.36)
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	(96.00)	1,701.64
Fund Balance, beginning	<u>17,175.23</u>	<u>15,473.59</u>
Fund Balance, ending	<u>17,079.23</u>	<u>17,175.23</u>

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

June 30, 1999 and 1998

ASSETS

	<u>1999</u>	<u>1998</u>
Cash & cash equivalents	\$ <u>2,779.00</u>	\$ <u>350.66</u>
<u>TOTAL ASSETS</u>	<u>2,779.00</u>	<u>350.66</u>

LIABILITIES AND FUND BALANCE

Liabilities	.00	.00
Fund Balance, unreserved & undesignated	<u>2,779.00</u>	<u>350.66</u>
<u>TOTAL LIABILITIES & FUND BALANCE</u>	<u>2,779.00</u>	<u>350.66</u>

CITY OF BAKER, LOUISIANA

SPECIAL REVENUE FUNDS

HERITAGE MUSEUM FUND

COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE

Years Ended June 30, 1999 and 1998

	<u>1999</u>	<u>1998</u>
REVENUES		
Donations	\$ 325.00	\$ 25.00
Promotions/social events	6,136.00	804.66
Total Revenues	6,461.00	829.66
EXPENDITURES		
Supplies	180.95	200.00
Programs/Projects	.00	279.00
Special events	3,851.71	.00
Total Expenditures	4,032.66	479.00
Excess of revenues over expenditures	2,428.34	350.66
Fund Balance, beginning	350.66	.00
Fund Balance, ending	<u>2,779.00</u>	<u>350.66</u>

CITY OF BAKER, LOUISIANA

SPECIAL REVENUE FUNDS

911 COMMUNICATIONS FUND

COMPARATIVE BALANCE SHEET

June 30, 1999 and 1998

ASSETS

	<u>1999</u>	<u>1998</u>
Cash & cash equivalents	\$ 30,592.87	\$ 25,958.50
Due from other gov't agencies	<u>5,500.00</u>	<u>5,500.00</u>
<u>TOTAL ASSETS</u>	<u>36,092.87</u>	<u>31,458.50</u>

LIABILITIES AND FUND BALANCE

Liabilities	.00	.00
Fund Balance, unreserved & undesignated	<u>36,092.87</u>	<u>31,458.50</u>
<u>TOTAL LIABILITIES AND FUND BALANCE</u>	<u>36,092.87</u>	<u>31,458.50</u>

CITY OF BAKER, LOUISIANA

SPECIAL REVENUE FUNDS

911 COMMUNICATIONS FUND

COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE

Years Ended June 30, 1999 and 1998

	<u>1999</u>	<u>1998</u>
REVENUES		
EMS payments	\$ 66,000.00	\$ 66,000.00
EXPENDITURES		
Salaries	43,653.83	40,891.04
Telephone	1,697.85	2,013.84
Retirement	5,164.99	4,806.10
Insurance	<u>10,848.96</u>	<u>10,965.11</u>
Total Expenditures	<u>61,365.63</u>	<u>58,676.09</u>
Excess of revenues over expenditures	4,634.37	7,323.91
Fund Balance, beginning	<u>31,458.50</u>	<u>24,134.59</u>
Fund Balance, ending	<u><u>36,092.87</u></u>	<u><u>31,458.50</u></u>

CITY OF BAKER, LOUISIANA

SPECIAL REVENUE FUNDS

CAPITAL IMPROVEMENTS PRIORITY FUND

COMPARATIVE BALANCE SHEET

June 30, 1999 and 1998

ASSETS

	<u>1999</u>	<u>1998</u>
Cash & cash equivalents	\$ 195,740.20	\$ 1,061,019.79
Investments	721,088.55	.00
Accounts receivable	.00	59,205.26
Accrued interest receivable	183.56	305.15
<u>TOTAL ASSETS</u>	<u>917,012.31</u>	<u>1,120,530.20</u>

LIABILITIES AND FUND BALANCE

Liabilities	.00	.00
Fund Balance, unreserved & undesignated	917,012.31	1,120,530.20
<u>TOTAL LIABILITIES AND FUND BALANCE</u>	<u>917,012.31</u>	<u>1,120,530.20</u>

CITY OF BAKER, LOUISIANA

SPECIAL REVENUE FUNDS

CAPITAL IMPROVEMENTS PRIORITY FUND

COMPARATIVE STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCE

Years Ended June 30, 1999 and 1998

	<u>1999</u>	<u>1998</u>
REVENUES		
Auction proceeds	\$ 19,931.58	\$ 59,205.26
Grant proceeds	50,000.00	.00
Interest earned	2,114.92	1,989.40
Total Revenues	<u>72,046.50</u>	<u>61,194.66</u>
EXPENDITURES		
Capital outlay	652,839.40	211,629.59
Repairs and maintenance	40,441.53	35,254.35
Professional fees	30,500.00	.00
Total Expenditures	<u>723,780.93</u>	<u>246,883.94</u>
Deficiency of revenues over expenditures	(651,734.43)	(185,689.28)
OTHER FINANCING SOURCES (USES)		
Transfers in	478,093.43	457,534.15
Transfers out	(29,876.89)	(25,923.36)
Total Other Financing Sources (Uses)	<u>448,216.54</u>	<u>431,610.79</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	(203,517.89)	245,921.51
Fund Balance, beginning	<u>1,120,530.20</u>	<u>874,608.69</u>
Fund Balance, ending	<u>917,012.31</u>	<u>1,120,530.20</u>

CITY OF BAKER, LOUISIANA

SPECIAL REVENUE FUNDS

POLICE/SUPPLEMENTAL PAY FUND

COMPARATIVE BALANCE SHEET

June 30, 1999 and 1998

ASSETS

	<u>1999</u>	<u>1998</u>
Cash & cash equivalents	\$.00	\$ 118,360.47
Investments	118,431.79	.00
Due from other gov't agencies	26,991.34	19,120.00
Restricted assets:		
Cash and cash equivalents	<u>39,437.44</u>	<u>33,136.43</u>
<u>TOTAL ASSETS</u>	<u>184,860.57</u>	<u>170,616.90</u>

LIABILITIES AND FUND BALANCE

Liabilities	.00	.00
Fund Balance, unreserved and undesignated	<u>184,860.57</u>	<u>170,616.90</u>
<u>TOTAL LIABILITIES AND FUND BALANCE</u>	<u>184,860.57</u>	<u>170,616.90</u>

CITY OF BAKER, LOUISIANA

SPECIAL REVENUE FUNDS

POLICE/SUPPLEMENTAL PAY FUNDS

COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE

Years Ended June 30, 1999 and 1998

	<u>1999</u>	<u>1998</u>
REVENUES		
Grant proceeds	\$ 46,679.34	\$ 48,762.00
Donations	720.37	655.35
Interest earned	100.67	3.11
Total Revenues	47,500.38	49,420.46
EXPENDITURES		
Salaries	35,465.68	10,664.29
Retirement	667.58	.00
Insurance	1,734.80	.00
Supplies	8,835.49	7,612.41
Seminars & travel	1,779.48	525.00
Repairs	992.61	1,244.25
Capital outlay	6,103.39	4,515.00
Total Expenditures	55,579.03	24,560.95
Excess (deficiency) of revenues over expenditures	(8,078.65)	24,859.51
OTHER FINANCING SOURCES (USED)		
Transfer from General Fund	22,322.32	7,146.93
Excess of revenues and other financing sources over expenditures and other financing uses	14,243.67	32,006.44
Fund Balance, beginning	170,616.90	138,610.46
Fund Balance, ending	184,860.57	170,616.90

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

June 30, 1999 and 1998

ASSETS

	<u>1999</u>	<u>1998</u>
Cash & cash equivalents	\$ 49,030.67	\$ 40,922.84
Restricted assets:		
Cash & cash equivalents	<u>1,024.07</u>	<u>.00</u>
<u>TOTAL ASSETS</u>	<u>50,054.74</u>	<u>40,922.84</u>

LIABILITIES AND FUND BALANCE

Liabilities	.00	.00
Fund Balance, unreserved & undesignated	<u>50,054.74</u>	<u>40,922.84</u>
<u>TOTAL LIABILITIES AND FUND BALANCE</u>	<u>50,054.74</u>	<u>40,922.84</u>

CITY OF BAKER, LOUISIANA

SPECIAL REVENUE FUNDS

CITY GROUNDS FUND

COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE

Years Ended June 30, 1999 and 1998

	<u>1999</u>	<u>1998</u>
REVENUES		
Donations	\$ 600.00	\$ 600.00
Memorials	<u>1,024.07</u>	<u>.00</u>
Total Revenues	1,624.07	600.00
EXPENDITURES		
Capital outlay	.00	3,839.89
Supplies	<u>2,492.17</u>	<u>1,018.18</u>
Total Expenditures	<u>2,492.17</u>	<u>4,858.07</u>
Deficiency of revenues over expenditures	(868.10)	(4,258.07)
OTHER FINANCING SOURCES (USES)		
Transfer from General Fund	<u>10,000.00</u>	<u>10,000.00</u>
Excess of revenues and other financing sources over expenditures and other financing uses	9,131.90	5,741.93
Fund Balance, beginning	<u>40,922.84</u>	<u>35,180.91</u>
Fund Balance, ending	<u>50,054.74</u>	<u>40,922.84</u>

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

June 30, 1999 and 1998

ASSETS

	<u>1999</u>	<u>1998</u>
Cash & cash equivalents	\$ 712,919.95	\$ 1,235,515.86
Investments	1,109,605.95	.00
Due from other gov't agencies	75,104.41	94,967.63
Accrued interest receivable	689.20	1,330.82
<u>TOTAL ASSETS</u>	<u>1,898,319.51</u>	<u>1,331,814.31</u>

LIABILITIES AND FUND BALANCE

Liabilities	.00	.00
Fund Balance, unreserved & undesignated	1,898,319.51	1,331,814.31
<u>TOTAL LIABILITIES AND FUND BALANCE</u>	<u>1,898,319.51</u>	<u>1,331,814.31</u>

CITY OF BAKER, LOUISIANA

SPECIAL REVENUE FUNDS

STREET MAINTENANCE FUND

COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE

Years Ended June 30, 1999 and 1998

	<u>1999</u>	<u>1998</u>
REVENUES		
Sales tax	\$ 564,187.62	\$ 570,988.89
Interest earned	<u>9,504.97</u>	<u>10,856.09</u>
Total Revenues	573,692.59	581,844.98
EXPENDITURES		
Supplies & materials	7,091.20	11,300.62
Maintenance & repairs	96.19	11,734.86
Overlay	<u>.00</u>	<u>282,986.24</u>
Total Expenditures	<u>7,187.39</u>	<u>306,021.72</u>
Excess of revenues over expenditures	566,505.20	275,823.26
Fund Balance, beginning	<u>1,331,814.31</u>	<u>1,055,991.05</u>
Fund Balance, ending	<u>1,898,319.51</u>	<u>1,331,814.31</u>

CITY OF BAKER, LOUISIANA

SPECIAL REVENUE FUNDS

CITY COURT FUND

COMPARATIVE BALANCE SHEET

June 30, 1999 and 1998

ASSETS

	<u>1999</u>	<u>1998</u>
Cash & cash equivalents	\$ 111,257.59	\$ 129,243.42
Due from other gov't agencies	.00	1,632.00
Due from General Fund	1,570.00	1,871.00
Accrued interest receivable	638.84	.00
<u>TOTAL ASSETS</u>	<u>113,466.43</u>	<u>132,746.42</u>

LIABILITIES AND FUND BALANCE

<i>Liabilities</i>		
Due to bond accounts	100.00	100.00
Accounts payable	1,812.01	26,500.00
Total Liabilities	1,912.01	26,600.00
Fund Balance, unreserved & undesignated	111,554.42	106,146.42
<u>TOTAL LIABILITIES AND FUND BALANCE</u>	<u>113,466.43</u>	<u>132,746.42</u>

CITY OF BAKER, LOUISIANA

SPECIAL REVENUE FUNDS

CITY COURT FUND

COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE

Years Ended June 30, 1999 and 1998

	<u>1999</u>	<u>1998</u>
REVENUES		
Court costs earned	\$ 20,772.75	\$ 23,320.00
Grant proceeds	.00	17,971.26
Interest income	<u>4,579.06</u>	<u>1,440.72</u>
Total Revenues	25,351.81	42,731.98
EXPENDITURES		
Insurance	685.00	525.00
Computer & supplies	4,547.89	29,246.88
Other	6,749.28	170.46
Advertisement	.00	402.25
Office expense	1,151.64	2,135.62
Salary, baliff	<u>6,810.00</u>	<u>.00</u>
Total Expenditures	<u>19,943.81</u>	<u>32,480.21</u>
Excess of revenues over expenditures	5,408.00	10,251.77
Fund Balance, beginning	<u>106,146.42</u>	<u>95,894.65</u>
Fund Balance, ending	<u>111,554.42</u>	<u>106,146.42</u>

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

June 30, 1999 and 1998

ASSETS

	<u>1999</u>	<u>1998</u>
Cash & cash equivalents	\$ <u>44,459.47</u>	\$ <u>29,782.27</u>
<u>TOTAL ASSETS</u>	<u>44,459.47</u>	<u>29,782.27</u>

LIABILITIES AND FUND BALANCE

Liabilities	.00	.00
Fund balance, unreserved & undesignated	<u>44,459.47</u>	<u>29,782.27</u>
<u>TOTAL LIABILITIES AND FUND BALANCE</u>	<u>44,459.47</u>	<u>29,782.27</u>

CITY OF BAKER, LOUISIANA

SPECIAL REVENUE FUNDS

RECREATION FUND

COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE

Years Ended June 30, 1999 and 1998

	<u>1999</u>	<u>1998</u>
REVENUES	\$.00	\$.00
EXPENDITURES		
Contracted services	3,430.00	5,000.00
Participants	400.00	2,300.00
Supplies & equipment	1,492.80	16,537.58
Total Expenditures	<u>5,322.80</u>	<u>23,837.58</u>
Deficiency of revenues over expenditures	(5,322.80)	(23,837.58)
OTHER FINANCING SOURCES (USES)		
Transfer from General Fund	<u>20,000.00</u>	<u>20,000.00</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	14,677.20	(3,837.58)
Fund balance, beginning	<u>29,782.27</u>	<u>33,619.85</u>
Fund Balance, ending	<u>44,459.47</u>	<u>29,782.27</u>

DEBT SERVICE FUNDS

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

CITY OF BAKER, LOUISIANA
DEBT SERVICE FUND - LELAND REHAB
COMPARATIVE BALANCE SHEET

June 30, 1999 and 1998

ASSETS

	<u>1999</u>	<u>1998</u>
Cash & cash equivalents	\$ 27,427.09	\$ 27,427.09
Assessments receivable (including interest and principal due of \$142,706.12 and net of allowance for bad debt of \$142,706.12)	.00	.00
<u>TOTAL ASSETS</u>	<u>27,427.09</u>	<u>27,427.09</u>

LIABILITIES AND FUND BALANCE

Liabilities	.00	.00
Fund Balance, reserved for future debt service	27,427.09	27,427.09
<u>TOTAL LIABILITIES AND FUND BALANCE</u>	<u>27,427.09</u>	<u>27,427.09</u>

CITY OF BAKER, LOUISIANA

DEBT SERVICE FUND - LELAND REHAB

COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE

Years Ended June 30, 1999 and 1998

	<u>1999</u>	<u>1998</u>
Revenues		
Assessments	\$.00	\$ 5,018.21
Interest earned	.00	4,265.70
	<hr/>	<hr/>
Total Revenues	.00	9,283.91
Expenditures	<hr/>	<hr/>
	.00	.00
Excess of revenues over expenditures	.00	9,283.91
Fund Balance, beginning	<u>27,427.09</u>	<u>18,143.18</u>
Fund Balance, ending	<u>27,427.09</u>	<u>27,427.09</u>

ENTERPRISE FUNDS

Utility Fund	To account for the provision of water, gas, and sewer services to residents of the City of Baker including, but not limited to, administration, operations, maintenance, financing and related debt service and billing and collection.
Cemetery Fund	To account for the sale of lots, markers, interments, vaults and other related items; to provide merchandise to persons that had purchased and paid for pre-need merchandise prior to the City's ownership and to account for daily maintenance and operations of the Cemetery.
City Parish Sewer Fund	To account for billing and collections of City Parish sewer user fees on their behalf and accumulate fees charged for this service.

CITY OF BAKER, LOUISIANA

ENTERPRISE FUNDS

COMBINING BALANCE SHEET

June 30, 1999

With Comparative Totals For June 30, 1998

	<u>Utility Fund</u>	<u>Cemetery Fund</u>	<u>City-Parish Sewer Fund</u>	<u>Totals (memorandum only)</u>	
				<u>1999</u>	<u>1998</u>
<u>ASSETS</u>					
Cash and cash equivalents	\$ 1,059,206.24	\$ 44,484.71	\$ 14,590.23	\$ 1,118,281.18	\$1,841,081.56
Investments	762,994.17	134,389.48	72,184.13	969,567.78	.00
Accounts receivable, net	332,398.75	23,986.99	.00	356,385.74	308,545.18
Accrued interest receivable	10,376.32	.00	.00	10,376.32	48,895.53
Due from other gov't	.00	.00	8,492.85	8,492.85	4,558.55
Inventory	33,133.31	427,715.96	.00	460,849.27	470,136.28
Prepaid expenses	3,050.33	.00	.00	3,050.33	2,500.00
Restricted assets:					
Cash & cash equivalents	2,621,327.85	46,048.07	.00	2,667,375.92	1,430,178.47
Investments	219,035.21	.00	.00	219,035.21	.00
Fixed assets, net of accumulated depreciation	3,157,031.03	303,787.48	.00	3,460,818.51	3,659,068.16
Deferred bond debt, net	10,237.24	.00	.00	10,237.24	12,392.32
<u>TOTAL ASSETS</u>	<u>8,208,790.45</u>	<u>980,412.69</u>	<u>95,267.21</u>	<u>9,284,470.35</u>	<u>7,777,356.05</u>
<u>LIABILITIES AND FUND EQUITY</u>					
Liabilities					
Accounts payable	17,859.12	1,407.41	.00	19,266.53	9,550.54
Deferred revenue	.00	2,287.00	.00	2,287.00	2,287.00
Payables from restricted assets:					
Revenue bonds payable	2,600,000.00	.00	.00	2,600,000.00	1,410,000.00
Accrued interest payable	6,435.00	.00	.00	6,435.00	18,129.99
Customer deposits	125,757.27	.00	.00	125,757.27	121,827.27
Merchandise payable	.00	46,048.07	.00	46,048.07	37,380.13
Compensated absences payable	173,721.96	22,423.57	1,534.00	197,679.53	175,151.00
Merchandise payable	.00	564,294.98	.00	564,294.98	582,114.92
<u>Total Liabilities</u>	<u>2,923,773.35</u>	<u>636,461.03</u>	<u>1,534.00</u>	<u>3,561,768.38</u>	<u>2,356,440.85</u>
Fund Equity					
Contributed capital	275,913.55	.00	.00	275,913.55	270,501.37
Retained earnings:					
Reserved for customer deposits	125,757.27	.00	.00	125,757.27	121,827.27
Unreserved	4,883,346.28	343,951.66	93,733.21	5,321,031.15	5,028,586.56
<u>Total Fund Equity</u>	<u>5,285,017.10</u>	<u>343,951.66</u>	<u>93,733.21</u>	<u>5,722,701.97</u>	<u>5,420,915.20</u>
<u>TOTAL LIABILITIES AND FUND EQUITY</u>	<u>8,208,790.45</u>	<u>980,412.69</u>	<u>95,267.21</u>	<u>9,284,470.35</u>	<u>7,777,356.05</u>

CITY OF BAKER, LOUISIANA

ENTERPRISE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN RETAINED EARNINGS

Year Ended June 30, 1999

With Comparative Totals For The Year Ended June 30, 1998

	<u>Utility Fund</u>	<u>Cemetery Fund</u>	<u>City-Parish Sewer Fund</u>	<u>Totals (memorandum only)</u>	
				<u>1999</u>	<u>1998</u>
OPERATING REVENUES					
Charges for service:					
Water sales	\$ 751,526.76	\$.00	\$.00	\$ 751,526.75	\$ 744,636.95
Gas sales	1,226,971.85	.00	.00	1,226,971.85	1,447,905.25
Rental - sprinkler system	2,500.00	.00	.00	2,500.00	1,300.00
Reconnecting charges	113,723.83	.00	.00	113,723.83	118,607.58
Sales of merchandise, net of cost of goods sold	.00	135,289.10	.00	135,289.10	160,417.90
Sewer service charges	270,243.92	.00	.00	270,243.92	268,503.59
City-Parish sewer fees	.00	.00	59,931.84	59,931.84	55,495.88
Other operating revenues	569.29	.00	.00	569.29	50,880.68
Total Operating Revenues	2,365,535.64	135,289.10	59,931.84	2,560,756.58	2,847,747.83
OPERATING EXPENSES					
Personal services	914,954.37	8,128.45	13,806.09	936,888.91	1,258,763.73
Employee & related expenses	655,529.13	75,261.01	20,092.53	750,882.67	698,516.56
Occupancy	62,610.22	4,363.76	.00	66,973.98	65,469.01
Administrative	80,311.67	7,245.35	700.00	88,257.02	56,782.66
Depreciation	259,723.01	20,205.24	.00	279,928.25	265,132.71
Total Operating Expenses	1,973,128.40	115,203.81	34,598.62	2,122,930.83	2,344,664.67
Operating Income	392,407.24	20,085.29	25,333.22	437,825.75	503,083.16
NON-OPERATING REVENUES (EXPENSES)					
Interest earned	81,557.93	4,531.39	.00	86,089.32	117,323.14
Interest expense	(70,018.20)	.00	.00	(70,018.20)	(78,505.00)
Lease income	.00	3,922.00	.00	3,922.00	3,922.00
Bond related expenses	(2,155.08)	.00	.00	(2,155.08)	(2,155.03)
Total Non-Operating Revenues (Expenses)	9,384.65	8,453.39	.00	17,838.04	40,585.11
Income Before Operating Transfers	401,791.89	28,538.68	25,333.22	455,663.79	543,668.27

Continued

CITY OF BAKER, LOUISIANA

ENTERPRISE FUNDS

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

Year Ended June 30, 1999

With Comparative Totals For The Year Ended June 30, 1998

	<u>Utility Fund</u>	<u>Cemetery Fund</u>	<u>City-Parish Sewer Fund</u>	<u>Totals (memorandum only)</u>	
				<u>1999</u>	<u>1998</u>
OPERATING TRANSFERS					
Operating transfers in	\$.00	\$ 29,876.89	\$.00	\$ 29,876.89	\$ 25,923.36
Operating transfers out	(182,000.04)	.00	.00	(182,000.04)	(182,000.04)
Total Operating Transfers	<u>(182,000.04)</u>	<u>29,876.89</u>	<u>.00</u>	<u>(152,123.15)</u>	<u>(156,076.68)</u>
Net Income	219,791.85	58,415.57	25,333.22	303,540.64	387,591.59
Retained Earnings, beginning	4,667,484.43	292,702.14	68,399.99	5,028,586.56	4,651,671.90
Increase in reserve for customer deposits	(3,930.00)	.00	.00	(3,930.00)	(8,832.33)
Adjustment to prior periods	.00	(7,166.05)	.00	(7,166.05)	(1,844.60)
Retained Earnings, ending	<u>4,883,346.28</u>	<u>343,951.66</u>	<u>93,733.21</u>	<u>5,321,031.15</u>	<u>5,028,586.56</u>

CITY OF BAKER, LOUISIANA

ENTERPRISE FUNDS

COMBINING STATEMENT OF CASH FLOWS

Year Ended June 30, 1999

	<u>Utility Fund</u>	<u>Cemetery Fund</u>	<u>City-Parish Sewer Fund</u>	<u>Total</u>
CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	\$ 2,326,201.79	\$ 173,979.49	\$ 55,997.54	\$ 2,556,178.82
Cash payments to suppliers for goods and services	(1,051,865.14)	(66,881.16)	(14,506.09)	(1,133,252.39)
Cash payments to employees for services	(637,668.99)	(70,840.58)	(19,844.57)	(728,354.14)
Net cash provided by operating activities	636,667.66	36,257.75	21,646.88	694,572.29
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:				
Operating transfers in	.00	29,876.89	.00	29,876.89
Operating transfers out	(182,000.04)	.00	.00	(182,000.04)
Net cash provided by (used for) non-capital financing activities	(182,000.04)	29,876.89	.00	(152,123.15)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition of capital assets	(53,219.60)	(28,459.00)	.00	(81,678.60)
Principal payments on bond maturities or notes	(1,410,000.00)	.00	.00	(1,410,000.00)
Interest paid on bonds or notes	(81,713.19)	.00	.00	(81,713.19)
Proceeds from bond issue	2,600,000.00	.00	.00	2,600,000.00
Interest received on bond proceeds	55,257.99	.00	.00	55,257.99
Capital contributed by property owners	5,412.18	.00	.00	5,412.18
Net cash provided by (used for) capital and related financing activities	1,115,737.38	(28,459.00)	.00	1,087,278.38
CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest earned	64,819.15	4,531.39	.00	69,350.54
Lease income	.00	3,922.00	.00	3,922.00
Purchase of securities	(982,029.38)	(134,389.48)	(72,184.13)	(1,188,602.99)
Net cash (used for) investing activities	(917,210.23)	(125,936.09)	(72,184.13)	(1,115,330.45)
Net increase (decrease) in cash and cash equivalents	653,194.77	(88,260.45)	(50,537.25)	514,397.07
Cash and cash equivalents at beginning of year	3,027,339.32	178,793.23	65,127.48	3,271,260.03
Cash and cash equivalents at end of year	3,680,534.09	90,532.78	14,590.23	3,785,657.10

Continued

CITY OF BAKER, LOUISIANA

ENTERPRISE FUNDS

COMBINING STATEMENT OF CASH FLOWS (Continued)

Year Ended June 30, 1999

	<u>Utility Fund</u>	<u>Cemetery Fund</u>	<u>City-Parish Sewer Fund</u>	<u>Total</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:				
Operating income	\$ 392,407.24	\$ 20,085.29	\$ 25,333.22	\$ 437,825.75
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation	259,723.01	20,205.24	.00	279,928.25
Changes in assets and liabilities:				
(increase) in accounts receivable	(43,422.50)	(4,418.06)	(3,934.30)	(51,774.86)
(increase) decrease in inventory	(4,415.47)	13,702.48	.00	9,287.01
(increase) in prepaid expenses	(550.33)	.00	.00	(550.33)
increase (decrease) in accounts payable	11,135.57	(1,419.58)	.00	9,715.99
increase in compensated absences payable	17,860.14	4,420.43	247.96	22,528.53
increase in customer deposits payable	3,930.00	.00	.00	3,930.00
(decrease) in merchandise payable	.00	(16,318.05)	.00	(16,318.05)
Total adjustments	<u>244,260.42</u>	<u>16,172.46</u>	<u>(3,686.34)</u>	<u>256,746.54</u>
Net Cash Provided by Operating Activities	<u>636,667.66</u>	<u>36,257.75</u>	<u>21,646.88</u>	<u>694,572.29</u>

CITY OF BAKER, LOUISIANA

ENTERPRISE FUNDS

UTILITY FUND

COMPARATIVE BALANCE SHEET

June 30, 1999 and 1998

ASSETS

	<u>1999</u>	<u>1998</u>
Current Assets		
Cash & cash equivalents	\$ 1,059,206.24	\$ 1,634,540.98
Investments	762,994.17	.00
Accounts receivable (net of allowance for doubtful accounts of \$34,253.06 in 1999 and of \$43,180.36 in 1998)	230,227.14	192,435.28
Unbilled receivables	102,171.61	96,540.97
Accrued interest receivable	10,376.32	48,895.53
Prepaid expenses	3,050.33	2,500.00
Inventory	<u>33,133.31</u>	<u>28,717.84</u>
Total Current Assets	2,201,159.12	2,003,630.60
Restricted Assets		
Cash and cash equivalents	2,621,327.85	1,392,798.34
Investments	<u>219,035.21</u>	<u>.00</u>
Total Restricted Assets	2,840,363.06	1,392,798.34
Property, Plant and Equipment, at cost, (net of accumulated depreciation of \$3,703,894.06 in 1999 and \$3,444,171.05 in 1998)	3,157,031.03	3,363,534.44
Other Assets		
Deferred bond debt, (net of amortization of \$10,595.76 in 1999 and \$8,440.68 in 1998)	<u>10,237.24</u>	<u>12,392.32</u>
<u>TOTAL ASSETS</u>	<u>8,208,790.45</u>	<u>6,772,355.70</u>

Continued

CITY OF BAKER, LOUISIANA

ENTERPRISE FUNDS

UTILITY FUND

COMPARATIVE BALANCE SHEET (Continued)

June 30, 1999 and 1998

LIABILITIES AND FUND EQUITY

	<u>1999</u>	<u>1998</u>
Current Liabilities		
Payable from current assets:		
Accounts payable	\$ 14,695.00	\$ 3,718.08
Sales tax payable	3,164.12	3,005.47
	<hr/>	<hr/>
Total Current Liabilities (payable from current assets)	17,859.12	6,723.55
Payable from restricted assets:		
Revenue bonds payable	208,000.00	205,000.00
Accrued interest payable	6,435.00	18,129.99
Customer deposits	125,757.27	121,827.27
	<hr/>	<hr/>
Total Current Liabilities (payable from restricted assets)	340,192.27	344,957.26
Total Current Liabilities	358,051.39	351,680.81
Long-term Liabilities		
Payable from restricted assets:		
Revenue bonds payable	2,392,000.00	1,205,000.00
Compensated absences payable	173,721.96	155,861.82
	<hr/>	<hr/>
Total Long-term Liabilities	2,565,721.96	1,360,861.82
Total Liabilities	2,923,773.35	1,712,542.63

Continued

CITY OF BAKER, LOUISIANA

ENTERPRISE FUNDS

UTILITY FUND

COMPARATIVE BALANCE SHEET (Continued)

June 30, 1999 and 1998

	<u>1999</u>	<u>1998</u>
Fund Equity		
Contributed Capital:		
Municipality	\$ 4,030.56	\$ 4,030.56
Consumer	<u>271,882.99</u>	<u>266,470.81</u>
Total Contributed Capital	275,913.55	270,501.37
Retained Earnings:		
Reserved for customer deposits	125,757.27	121,827.27
Unreserved	<u>4,883,346.28</u>	<u>4,667,484.43</u>
Total Retained Earnings	<u>5,009,103.55</u>	<u>4,789,311.70</u>
Total Fund Equity	<u>5,285,017.10</u>	<u>5,059,813.07</u>
<u>TOTAL LIABILITIES AND FUND EQUITY</u>	<u>8,208,790.45</u>	<u>6,772,355.70</u>

CITY OF BAKER, LOUISIANA

ENTERPRISE FUNDS

UTILITY FUND

COMPARATIVE STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN RETAINED EARNINGS

Years Ended June 30, 1999 and 1998

	<u>1999</u>	<u>1998</u>
OPERATING REVENUES		
Charges for services:		
Water sales	751,526.75	\$ 744,636.95
Gas sales	1,226,971.85	1,447,905.25
Rental-sprinkler system	2,500.00	1,300.00
Reconnecting charges	113,723.83	118,607.58
Miscellaneous revenue	569.29	50,880.68
Sewer service charges	<u>270,243.92</u>	<u>268,503.59</u>
Total Operating Revenues	2,365,535.64	2,631,834.05
OPERATING EXPENSES		
Personal services	914,954.37	1,229,646.42
Employee & related expenses	655,529.13	614,300.22
Occupancy	62,610.22	59,439.45
Administrative	80,311.67	49,662.02
Depreciation	<u>259,723.01</u>	<u>249,079.09</u>
Total Operating Expenses	<u>1,973,128.40</u>	<u>2,202,127.20</u>
Operating Income	392,407.24	429,706.85
NON-OPERATING REVENUES (EXPENSES)		
Interest earned	81,557.93	113,806.20
Interest expense	(70,018.20)	(78,505.00)
Bond related expenses	<u>(2,155.08)</u>	<u>(2,155.03)</u>
Total Non-Operating Revenues (Expenses)	<u>9,384.65</u>	<u>33,146.17</u>
Income Before Operating Transfers	401,791.89	462,853.02
OPERATING TRANSFERS		
Transfer to General Fund	<u>(182,000.04)</u>	<u>(182,000.04)</u>

Continued

CITY OF BAKER, LOUISIANA

ENTERPRISE FUNDS

UTILITY FUND

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

Years Ended June 30, 1999 and 1998

	<u>1999</u>	<u>1998</u>
Net Income	\$ 219,791.85	\$ 280,852.98
Retained Earnings, beginning	4,667,484.43	4,395,463.78
Increase in reserve for customer deposits	<u>(3,930.00)</u>	<u>(8,832.33)</u>
Retained Earnings, ending	<u>4,883,346.28</u>	<u>4,667,484.43</u>

CITY OF BAKER, LOUISIANA

ENTERPRISE FUNDS

UTILITY FUND

COMPARATIVE STATEMENT OF CASH FLOWS

Years ended June 30, 1999 and 1998

	<u>1999</u>	<u>1998</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash received from customers	\$ 2,326,201.79	\$ 2,648,347.19
Cash payments to suppliers for goods and services	(1,051,865.14)	(1,339,040.62)
Cash payments to employees for services	<u>(637,668.99)</u>	<u>(600,698.92)</u>
Net cash provided by operating activities	636,667.66	708,607.65
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:		
Operating transfers out	<u>(182,000.04)</u>	<u>(182,000.04)</u>
Net cash used for non-capital financing activities	(182,000.00)	(182,000.04)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Acquisition of capital assets	(53,219.60)	(165,724.52)
Principal payment on bond maturities	(1,410,000.00)	(200,000.00)
Interest paid on bonds	(81,713.19)	(80,500.01)
Proceeds from bond issue	2,600,000.00	.00
Interest received on bond proceeds	55,257.99	28,088.07
Capital contributed by property owners	<u>5,412.18</u>	<u>5,352.00</u>
Net cash provided by (used for) capital and related financing activities	1,115,737.38	(412,784.46)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Interest earned	64,819.15	44,509.99
Purchase of securities	<u>(982,029.38)</u>	<u>.00</u>
Net cash provided by (used for) investing activities	<u>(917,210.23)</u>	<u>44,509.99</u>

Continued

CITY OF BAKER, LOUISIANA

ENTERPRISE FUNDS

UTILITY FUND

COMPARATIVE STATEMENT OF CASH FLOWS (Continued)

Years Ended June 30, 1999 and 1998

	<u>1999</u>	<u>1998</u>
Net increase in cash and cash equivalents	\$ 653,194.77	\$ 158,333.14
Cash and cash equivalents at beginning of year	<u>3,027,339.32</u>	<u>2,869,006.18</u>
Cash and cash equivalents at end of year	<u>3,680,534.09</u>	<u>3,027,339.32</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:		
Operating income	392,407.24	429,706.85
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation	259,723.01	249,079.09
Change in assets and liabilities:		
(increase) decrease in accounts receivable	(43,422.50)	7,680.81
(increase) in inventory	(4,415.47)	(1,908.14)
(increase) decrease in prepaid expenses	(550.33)	1,405.00
increase in accounts payable	11,135.57	210.41
increase in compensated absences payable	17,860.14	13,601.30
increase in customer deposits payable	<u>3,930.00</u>	<u>8,832.33</u>
Total adjustments	<u>244,260.42</u>	<u>278,900.80</u>
Net Cash Provided by Operating Activities	<u>636,667.66</u>	<u>708,607.65</u>

CITY OF BAKER, LOUISIANA

ENTERPRISE FUNDS

UTILITY FUND

COMPARATIVE SCHEDULE OF OPERATING EXPENSES

Years Ended June 30, 1999 and 1998

	<u>1999</u>	<u>1998</u>
<u>Personal Services:</u>		
Equipment rental	\$ 3,359.48	\$ 3,502.11
Vehicle expense	36,949.82	39,880.19
Cathodic protection	8,987.08	7,996.82
Supplies	24,434.24	17,657.92
Purchases - gas	527,565.62	872,988.51
Engineering fees	11,708.00	1,087.50
Chlorination - water	16,954.56	19,973.59
Maintenance - gas	59,648.96	19,475.57
Maintenance - water	76,449.12	54,876.65
Maintenance - sewer	4,827.58	20,506.72
Maintenance & repairs	16,460.43	15,281.89
Purchase & repair of meters	25,158.27	49,979.92
Electricity	94,362.91	106,439.03
Bad debts	8,088.30	.00
	<hr/>	<hr/>
Total Personal Services	914,954.37	1,229,646.42
<u>Employee & Related Expenses:</u>		
Salaries	534,156.48	492,448.94
Insurance	84,652.31	87,848.16
Uniforms	4,678.98	3,774.43
Retirement	30,240.53	28,193.44
Travel & education	800.00	1,290.00
Employee drug testing	1,000.83	745.25
	<hr/>	<hr/>
Total Employee & Related Expenses	655,529.13	614,300.22
<u>Occupancy:</u>		
Utilities	9,893.06	10,205.28
Telephone	4,567.16	3,952.67
Insurance	18,150.00	15,281.50
Rent	30,000.00	30,000.00
	<hr/>	<hr/>
Total Occupancy	62,610.22	59,439.45

Continued

CITY OF BAKER, LOUISIANA

ENTERPRISE FUNDS

UTILITY FUND

COMPARATIVE SCHEDULE OF OPERATING EXPENSES (Continued)

Years Ended June 30, 1999 and 1998

	<u>1999</u>	<u>1998</u>
<u>Administrative:</u>		
Professional fees	\$ 8,091.25	\$ 8,101.25
Office supplies	6,110.44	1,790.32
Association dues	245.00	195.00
Public relations	3,666.12	63.05
Computer expense	46,523.96	23,256.76
Postage	15,674.90	16,255.64
Total Administrative	80,311.67	49,662.02
<u>Depreciation:</u>		
Depreciation - gas	45,659.96	45,659.96
Depreciation - water	87,721.98	87,721.98
Depreciation - sewer	31,732.94	24,495.96
Depreciation - other equipment	94,608.13	91,201.19
Total Depreciation	259,723.01	249,079.09
Total Operating Expenses	<u>1,973,128.40</u>	<u>2,202,127.20</u>

CITY OF BAKER, LOUISIANA

ENTERPRISE FUNDS

CEMETERY FUND

COMPARATIVE BALANCE SHEET

June 30, 1999 and 1998

ASSETS

	<u>1999</u>	<u>1998</u>
Current Assets		
Cash & cash equivalents	\$ 44,484.71	\$ 141,413.10
Investments	134,389.48	.00
Accounts receivable (net of allowance for doubtful accounts of \$5,013.47 for 1999 and \$ 5,013.47 for 1998)	23,986.99	19,568.93
Inventory	<u>427,715.96</u>	<u>441,418.44</u>
Total Current Assets	630,577.14	602,400.47
Restricted Assets		
Cash and cash equivalents	46,048.07	37,380.13
Fixed Assets		
Property, plant and equipment, at cost, (net of accumulated depreciation of \$120,848.86 for 1999 \$100,643.62 for 1998)	<u>303,787.48</u>	<u>295,533.72</u>
<u>TOTAL ASSETS</u>	<u>980,412.69</u>	<u>935,314.32</u>

Continued

CITY OF BAKER, LOUISIANA

ENTERPRISE FUNDS

CEMETERY FUND

COMPARATIVE BALANCE SHEET (Continued)

June 30, 1999 and 1998

LIABILITIES AND FUND EQUITY

	<u>1999</u>	<u>1998</u>
Current Liabilities		
Accounts payable	\$ 1,407.41	\$ 2,826.99
Payable from restricted assets:		
Merchandise payable	46,048.07	37,380.13
Merchandise payable	45,503.39	55,544.13
Deferred revenue	<u>2,287.00</u>	<u>2,287.00</u>
Total Current Liabilities	95,245.87	98,038.25
Long-Term Liabilities		
Compensated absences payable	22,423.57	18,003.14
Merchandise payable	<u>518,791.59</u>	<u>526,570.79</u>
Total Long-Term Liabilities	<u>541,215.16</u>	<u>544,573.93</u>
Total Liabilities	636,461.03	642,612.18
Fund Equity		
Retained earnings, unreserved	<u>343,951.66</u>	<u>292,702.14</u>
<u>TOTAL LIABILITIES AND FUND EQUITY</u>	<u>980,412.69</u>	<u>935,314.32</u>

CITY OF BAKER, LOUISIANA

ENTERPRISE FUNDS

CEMETERY FUND

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

Years Ended June 30, 1999 and 1998

	<u>1999</u>	<u>1998</u>
OPERATING REVENUES		
Sales of merchandise (net of cost of goods sold of \$43,108.45 for 1999 and \$49,241.97 for 1998)	\$ 135,289.10	\$ 160,417.90
OPERATING EXPENSES		
Personal services	8,128.45	14,442.89
Employee & related expenses	75,261.01	65,475.45
Occupancy	4,363.76	6,029.56
Administrative	7,245.35	6,420.64
Depreciation	<u>20,205.24</u>	<u>16,053.62</u>
Total Operating Expenses	<u>115,203.81</u>	<u>108,422.16</u>
Operating Income	20,085.29	51,995.74
NON-OPERATING REVENUES (EXPENSES)		
Interest income	4,531.39	3,516.94
Lease income	<u>3,922.00</u>	<u>3,922.00</u>
Total Non-Operating Revenues (Expenses)	<u>8,453.39</u>	<u>7,438.94</u>
Income before Operating Transfers	28,538.68	59,434.68
OPERATING TRANSFERS		
Transfer from Capital Improvements Fund	<u>29,876.89</u>	<u>25,923.36</u>
Net Income	58,415.57	85,358.04
Retained earnings, beginning	292,702.14	209,188.70
Adjustment to prior periods	<u>(7,166.05)</u>	<u>(1,844.60)</u>
Retained earnings, ending	<u>343,951.66</u>	<u>292,702.14</u>

CITY OF BAKER, LOUISIANA

ENTERPRISE FUNDS

CEMETERY FUND

COMPARATIVE STATEMENT OF CASH FLOWS

Years Ended June 30, 1999 and 1998

	<u>1999</u>	<u>1998</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash received from customers	\$ 173,979.49	\$ 201,818.34
Cash payments to suppliers for goods and services	(66,881.16)	(68,460.29)
Cash payments to employees for services	<u>(70,840.58)</u>	<u>(68,160.19)</u>
Net cash provided by operating activities	36,257.75	65,197.86
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:		
Operating transfers in	<u>29,876.89</u>	<u>25,923.36</u>
Net cash provided by non-capital financing activities	29,876.89	25,923.36
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Acquisition of capital assets	<u>(28,459.00)</u>	<u>(24,779.70)</u>
Net cash used for capital and related financing activities	(28,459.00)	(24,779.70)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Interest earned	4,531.39	3,516.94
Lease income	3,922.00	3,922.00
Purchase of securities	<u>(134,389.48)</u>	<u>.00</u>
Net cash provided by (used for) investing activities	<u>(125,936.09)</u>	<u>7,438.94</u>
Net increase (decrease) in cash and cash equivalents	(88,260.45)	73,780.46
Cash and cash equivalents at beginning of year	<u>178,793.23</u>	<u>105,012.77</u>
Cash and cash equivalents at end of year	<u>90,532.78</u>	<u>178,793.23</u>

Continued

CITY OF BAKER, LOUISIANA

ENTERPRISE FUNDS

CEMETERY FUND

COMPARATIVE STATEMENT OF CASH FLOWS (Continued)

Years Ended June 30, 1999 and 1998

	<u>1999</u>	<u>1998</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:		
Operating income	\$ 20,085.29	\$ 51,995.74
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation	20,205.24	16,053.62
Changes in assets and liabilities:		
(increase) in accounts receivable	(4,418.06)	(7,841.53)
decrease in inventory	13,702.48	14,661.62
decrease in prepaid expenses	.00	252.00
increase (decrease) in accounts payable	(1,419.58)	2,250.75
(decrease) in merchandise payable	(16,318.05)	(9,489.60)
increase (decrease) in other payables	4,420.43	(2,684.74)
Total Adjustments	<u>16,172.46</u>	<u>13,202.12</u>
Net Cash Provided by Operating Activities	<u>36,257.75</u>	<u>65,197.86</u>

CITY OF BAKER, LOUISIANA

ENTERPRISE FUNDS

CEMETERY FUND

COMPARATIVE SCHEDULE OF OPERATING EXPENSES

Years Ended June 30, 1999 and 1998

	<u>1999</u>	<u>1998</u>
<u>Personal Services:</u>		
Repairs	\$ 3,142.01	\$ 3,098.40
Vehicle expense	4,464.54	7,802.41
Equipment rental	91.68	90.54
Official journal	430.22	255.29
Bad debts	.00	3,196.25
Total Personal Services	8,128.45	14,442.89
<u>Employee & Related Expenses:</u>		
Salaries	59,398.80	49,958.28
Insurance	11,398.14	11,415.14
Uniforms	754.69	550.60
Drug-testing	29.50	35.50
Retirement	3,679.88	3,515.93
Total Employee & Related Expenses	75,261.01	65,475.45
<u>Occupancy:</u>		
Utilities	2,646.36	4,267.71
Telephone	1,123.40	1,084.85
Insurance	594.00	677.00
Total Occupancy	4,363.76	6,029.56
<u>Administrative:</u>		
Professional fees	2,500.00	2,427.00
Office supplies	1,979.35	2,775.64
Association dues	966.00	873.00
Computer expense	1,800.00	345.00
Total Administrative	7,245.35	6,420.64
<u>Depreciation:</u>	<u>20,205.24</u>	<u>16,053.62</u>
Total Operating Expenses	<u>115,203.81</u>	<u>108,422.16</u>

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

June 30, 1999 and 1998

ASSETS

	<u>1999</u>	<u>1998</u>
Current Assets		
Cash & cash equivalents	\$ 14,590.23	\$ 65,127.48
Investments	72,184.13	.00
Due from other gov't agencies	8,492.85	4,558.55
Total Current Assets	95,267.21	69,686.03
Equipment, at cost, (net of accumulated depreciation of \$4,075.49 for 1999 & \$4,075.49 for 1998)	.00	.00
<u>TOTAL ASSETS</u>	<u>95,267.21</u>	<u>69,686.03</u>

LIABILITIES AND FUND EQUITY

Long-Term Liabilities		
Compensated absences payable	1,534.00	1,286.04
Fund Equity		
Retained Earnings, Unreserved	93,733.21	68,399.99
<u>TOTAL LIABILITIES AND FUND EQUITY</u>	<u>95,267.21</u>	<u>69,686.03</u>

CITY OF BAKER, LOUISIANA

ENTERPRISE FUNDS

CITY-PARISH SEWER FUND

COMPARATIVE STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN RETAINED EARNINGS

Years Ended June 30, 1999 and 1998

	<u>1999</u>	<u>1998</u>
OPERATING REVENUES		
City-parish sewer user fees	\$ 59,931.84	\$ 55,495.88
OPERATING EXPENSES		
Personal services	13,806.09	14,674.42
Employee & related expenses	20,092.53	18,740.89
Administrative	700.00	700.00
Total Operating Expenses	<u>34,598.62</u>	<u>34,115.31</u>
Net Income	25,333.22	21,380.57
Retained Earnings, beginning	<u>68,399.99</u>	<u>47,019.42</u>
Retained Earnings, ending	<u>95,267.21</u>	<u>68,399.99</u>

CITY OF BAKER, LOUISIANA

ENTERPRISE FUNDS

CITY-PARISH SEWER FUND

COMPARATIVE STATEMENT OF CASH FLOWS

Years Ended June 30, 1999 and 1998

	<u>1999</u>	<u>1998</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash received from customers	\$ 55,997.54	\$ 55,495.88
Cash paid to suppliers for goods and services	(14,506.09)	(13,878.38)
Cash paid to employees for services	(19,844.57)	(18,041.67)
Net cash provided by operating activities	21,646.88	23,575.83
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:	.00	.00
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:	.00	.00
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of securities	(72,184.13)	.00
Net cash used for investing activities	(72,184.13)	.00
Net increase (decrease) in cash and cash equivalents	(50,537.25)	23,575.83
Cash and cash equivalents at beginning of year	65,127.48	41,551.65
Cash and cash equivalents at end of year	<u>14,590.23</u>	<u>65,127.48</u>

Continued

CITY OF BAKER, LOUISIANA

ENTERPRISE FUNDS

CITY-PARISH SEWER FUND

COMPARATIVE STATEMENT OF CASH FLOWS - (Continued)

Years Ended June 30, 1999 and 1998

	<u>1999</u>	<u>1998</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:		
Operating income	\$ 25,333.22	\$ 21,380.57
Adjustments to reconcile operating income to net cash provided by operating activities:		
Change in assets and liabilities:		
decrease in prepaid items	.00	1,496.04
(increase) in accounts receivable	(3,934.30)	.00
increase in compensated absences payable	<u>247.96</u>	<u>699.22</u>
Total Adjustments	<u>(3,686.34)</u>	<u>2,195.26</u>
Net Cash Provided by Operating Activities	<u>21,646.88</u>	<u>23,575.83</u>

CITY OF BAKER, LOUISIANA

ENTERPRISE FUNDS

CITY-PARISH SEWER FUND

COMPARATIVE SCHEDULE OF OPERATING EXPENSES

Years Ended June 30, 1999 and 1998

	<u>1999</u>	<u>1998</u>
<u>Personal Services:</u>		
Supplies	\$ 1,670.00	\$ 1,224.33
Postage	12,136.09	13,450.09
Total Personal Services	13,806.09	14,674.42
<u>Employees & Related Expenses:</u>		
Salaries	18,293.62	17,234.17
Insurance	200.08	202.81
Uniforms	350.00	163.98
Retirement	1,248.83	1,139.93
Total Employee & Related Expenses	20,092.53	18,740.89
<u>Administrative:</u>		
Audit	700.00	700.00
Total Operating Expenses	<u>34,598.62</u>	<u>34,115.31</u>

GENERAL FIXED ASSETS ACCOUNT GROUP

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

CITY OF BAKER, LOUISIANA

COMPARATIVE STATEMENT OF GENERAL FIXED ASSETS

June 30, 1999 and 1998

	<u>1999</u>	<u>1998</u>
General Fixed Assets		
Land	\$ 548,722.10	\$ 548,722.10
Buildings	1,572,529.56	1,530,050.80
Improvements other than buildings	2,496,763.22	2,496,763.22
Equipment	1,310,635.87	1,198,490.30
Vehicles	<u>1,516,800.66</u>	<u>1,183,797.20</u>
Total General Fixed Assets	<u>7,445,451.41</u>	<u>6,957,823.62</u>
Investment in General Fixed Assets		
General obligation bond	943,304.70	943,304.70
General revenues	1,090,091.45	1,261,406.45
Sales tax revenue bonds	543,472.05	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	12,940.05	12,940.05
Capital Improvement Priority Fund	1,509,557.93	906,718.53
Motor vehicle tax refund	200,000.00	200,000.00
½ cent Street Maintenance Fund	48,264.80	48,264.80
Donations	106,316.53	106,316.53
Capital Improvement - Plan B Fund	98,354.87	98,354.87
Grant revenues	116,442.83	61,363.49
911 Communications	<u>258,166.80</u>	<u>258,166.80</u>
Total Investment in General Fixed Assets	<u>7,445,451.41</u>	<u>6,957,823.62</u>

CITY OF BAKER, LOUISIANA

STATEMENT OF CHANGES IN GENERAL FIXED ASSETS

Year Ended June 30, 1999

	<u>Land</u>	<u>Buildings</u>	<u>Improvements Other than Buildings</u>	<u>Equipment</u>	<u>Vehicles</u>	<u>Total</u>
General fixed assets, beginning of year	\$ 548,722.10	\$ 1,530,050.80	\$ 2,496,763.22	\$ 1,198,490.30	\$ 1,183,797.20	\$ 6,957,823.62
Additions:						
Capital improvements	.00	42,478.76	.00	135,937.18	424,423.46	602,839.40
General revenues	.00	.00	.00	.00	.00	.00
City court operations	.00	.00	.00	.00	.00	.00
Donations/grants	.00	.00	.00	6,103.39	50,000.00	56,103.39
Total Additions	.00	42,478.76	.00	142,040.57	474,423.46	658,942.79
Deductions:						
General revenues	.00	.00	.00	29,895.00	141,420.00	171,315.00
Total Deductions	.00	.00	.00	29,895.00	141,420.00	171,315.00
General fixed assets, end of year	<u>548,722.10</u>	<u>1,572,529.56</u>	<u>2,496,763.22</u>	<u>1,310,635.87</u>	<u>1,516,800.66</u>	<u>7,445,451.41</u>

GENERAL LONG-TERM DEBT ACCOUNT GROUP

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

CITY OF BAKER, LOUISIANA

COMPARATIVE STATEMENT OF GENERAL LONG-TERM DEBT

June 30, 1999 and 1998

	<u>Totals</u>	
	<u>1999</u>	<u>1998</u>
Amounts Available and to be Provided for the Retirement of General Long-Term Debt:		
Amounts to be provided from General Fund Revenues -		
Claims & judgements	\$ 75,000.00	\$ 50,000.00
Compensated absences	<u>616,162.04</u>	<u>772,480.19</u>
Total Available and to be Provided	<u>691,162.04</u>	<u>822,480.19</u>
General Long-Term Debt Obligations		
Claims & judgements	75,000.00	50,000.00
Compensated absences	<u>616,162.04</u>	<u>772,480.19</u>
Total General Long-Term Debt Obligations	<u>691,162.04</u>	<u>822,480.19</u>

CITY OF BAKER, LOUISIANA

STATEMENT OF CHANGES IN GENERAL LONG-TERM DEBT

Year Ended June 30, 1999

	<u>Transactions</u> <u>during FYE 6/30/99</u>			
	<u>Balance</u> <u>7/01/98</u>	<u>New</u> <u>Issues</u>	<u>Payments</u>	<u>Balance</u> <u>6/30/99</u>
Claims & judgements	\$ 50,000.00	\$ 25,000.00	\$.00	\$ 75,000.00
Compensated absences	772,480.19	139,146.94	295,465.09	616,162.04
Totals	<u>822,480.19</u>	<u>164,146.94</u>	<u>295,465.09</u>	<u>691,162.04</u>

CITY OF BAKER, LOUISIANA

SCHEDULE OF COMPENSATION PAID
TO GOVERNING MEMBERS

Year Ended June 30, 1999

<u>Name</u>	<u>Salary</u>	<u>Retirement</u>	<u>Travel, Insurance & Expense</u>	<u>Total</u>
Mayor Simpson	\$ 45,768.00	\$ 2,631.66	\$ 5,054.61	\$ 53,454.27
Councilman Pitts	8,400.00	483.00	938.08	9,821.08
Councilman Dunigan	8,400.00	483.00	120.75	9,003.75
Councilman Davis	8,400.00	483.00	2,518.64	11,401.64
Councilman M. Verde	5,600.00	322.00	744.00	6,666.00
Councilman Walden	8,400.00	.00	1,126.50	9,526.50
Councilman R. Verde	2,800.00	161.00	.00	2,961.00
Chief of Police - Gautreaux	35,292.00	3,176.28	10,712.71	49,180.99
Judge Englesman	15,792.00	1,958.16	2,100.00	19,850.16
Total	<u>138,852.00</u>	<u>9,698.10</u>	<u>23,315.29</u>	<u>171,865.39</u>

Auto leases for Mayor Simpson of \$5,491.46 and Police Chief Gautreaux of \$4,735.96 are not included in the expenses above.

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

October 28, 1999

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

We have audited the general purpose financial statements of the City of Baker, Louisiana, as of and for the year ended June 30, 1999, and have issued our report thereon dated October 28, 1999.

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

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

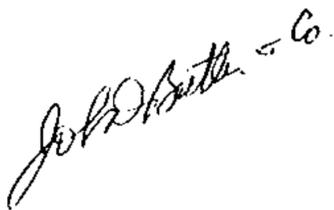
The Honorable Bobby Simpson, Mayor,
and the Members of the City Council
October 28, 1999
page 2

In planning and performing our audit of the general purpose financial statements of the City of Baker, Louisiana, for the year ended June 30, 1999, 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.

We noted other matters involving the internal control structure and its operation that we have reported to the management of City of Baker, Louisiana, in a separate letter dated October 28, 1999.

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



John D. Butler & Company
A Professional Accounting Corporation

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

October 28, 1999

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

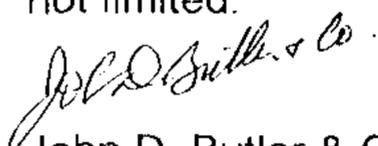
We have audited the general purpose financial statements of the City of Baker, Louisiana, as of and for the year ended June 30, 1999 and have issued our report thereon dated October 28, 1999.

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 & Company
A Professional Accounting Corporation

CITY OF BAKER, LOUISIANA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 1999

We have audited the financial statements of the city of Baker, Louisiana as of and for the year ended June 30, 1999 and have issued our report dated October 28, 1999. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our audit of the financial statements as of June 30, 1999, resulted in an unqualified opinion.

Section I Summary of Auditor's Reports

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

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

B. Federal Awards

N/A

Section II Financial Statement Findings

None reported

Section III Federal Award Findings and Questioned Costs

N/A

JOHN D. BUTLER & COMPANY
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MANAGEMENT LETTER

October 28, 1999

The Honorable Bobby Simpson, Mayor
city of Baker, Louisiana
P. O. Box 707
Baker, Louisiana

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

MANAGEMENT POINTS

99.1 GRANTS

Criteria: There are both general and specific requirements associated with grants received. It is imperative that all requirements be met in order to successfully apply for and be granted these awards in the future.

Condition: There were three (3) grants for which the requirements were either not met or we were unable to determine that they were met. Reimbursement of unallowable costs were requested and received with the COPS grant. Programmatic reporting was not submitted timely on the local law enforcement block grant. We were unable to determine, based on documents received, whether the post-event requirements were met for the Buckle Up grant.

Cause: There is no system in place to list the requirements of all grants as they are received nor to track the completion of all requirements.

Effect: *The City is in violation of the grant agreement.*

Recommendation: A system should be set up to record grants during all stages - application, approval and completion. It should include a list of all requirements in chronological order with a place to initial that the requirement has been met.

Benefit: The City will not jeopardize its opportunity to receive grants in the future.

Reply: The Mayor has appointed his secretary to track all grants received.

99.2 COLLECTIONS

Criteria: Past due liabilities to the City need to be addressed timely to maximize collections.

Condition: There have been no attempts to collect occupational license fees that were due by February 28th. The process detailed in the *Accounting Policies and Procedures*

Manual for past due utility bills is not being followed resulting in past due amounts in excess of 120 days.

Cause: Adherence to the policies adopted are not being enforced.

Effect: The possibility of collection is reduced greatly as time passes.

Recommendation: Supervisors should include collection attempts on their monthly agendas to consider if appropriate steps have been taken on past due amounts.

Benefit: Receipts will be higher and more timely.

Reply: Adherence to the *Accounting Policies and Procedures Manual* will be stressed and monthly reporting will be required of supervisors on their collection attempts.

99.3 MONTHLY RECONCILIATIONS

Criteria: Subsidiary ledgers need to be reconciled to the control account monthly.

Condition: The accounts receivable ledgers maintained in the Utility Department are not being reconciled to the general ledger monthly.

Cause: There has never been a clear understanding of how this process should work.

Effect: The subsidiary ledger and the general ledger are out of balance.

Recommendation: Monthly reconciliations should be completed according to the process outlined in the *Accounting Policies and Procedures Manual*.

Benefit: The City will be in compliance with generally accepting accounting principles.

Reply: We will work with the auditors over the next couple of months in reconciling these two ledgers.

99.4 FIXED ASSETS

Criteria: Safeguarding of assets includes an accurate listing of fixed assets.

Condition: There is not an accurate listing of fixed assets.

Cause: Department heads are not adhering to the *Accounting Policies and Procedures Manual* in regards to appropriate reporting of fixed assets.

Effect: The value of assets recorded on the books of the City may not be correct.

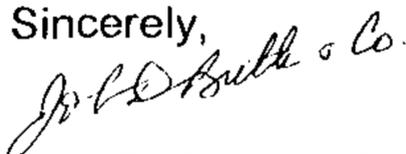
Recommendation: All departments should complete a thorough inventory of fixed assets and report these on the forms provided by the *Accounting Policies and Procedures Manual*. They should also be trained on the reporting for surplus property, obsolescence, additions and any other changes that may occur during the year such as moving assets from one department to another.

Benefit: Proper control over assets will be obtained.

Reply: This recommendation will be complied with over the next couple of months to be completed no later than April 30, 2000.

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

Sincerely,



John D. Butler & Co., APAC

CITY OF BAKER, LOUISIANA

SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS
Year ended June 30, 1999

Section I Internal Control and Compliance Material to the Financial Statements

None Reported

Section II Internal Control and Compliance Material to Federal Awards

N/A

Section III Management Letter

(1) Recreation Commission	FY 6/98	To design reporting for service projects	Resolved
(2) Minutes of Meetings	FY 6/98	To provide for attachments	Resolved
(3) Ethics	FY 6/98	To obtain legal opinion	Resolved

CITY OF BAKER, LOUISIANA

MANAGEMENT'S CORRECTIVE ACTION PLAN
Year Ended June 30, 1999

Section I Internal Control and Compliance Material to the Financial Statements

None Reported

Section II Internal Control and Compliance Material to Federal Awards

None Reported

Section III Management Letter

99.1 Grants	<i>Contact:</i> Mayor Simpson <i>Plan:</i> One individual will be assigned to track all grants. <i>Completion Date:</i> 11/99
99.2 Collections	<i>Contact:</i> Aristead Clayton, Treasurer <i>Plan:</i> Monthly consideration will be given to past due amounts. <i>Completion Date:</i> 12/99
99.3 Monthly Reconciliations	<i>Contact:</i> Julie Pittman, Finance Director and Donna Allen, Utility Manager <i>Plan:</i> Monthly reconciliations will be completed. <i>Completion Date:</i> 12/99
99.4 Fixed Assets	<i>Contact:</i> Mark Hano, Purchasing Agent <i>Plan:</i> Department heads will conduct an inventory of their departments with forms supplied. Emphasis will be placed on reporting each month for any changes at the next monthly meeting. <i>Completion Date:</i> 4/00