



STEVE J. THERIOT, CPA  
LEGISLATIVE AUDITOR

OFFICE OF  
**LEGISLATIVE AUDITOR**  
STATE OF LOUISIANA  
BATON ROUGE, LOUISIANA 70804-9397

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November 2, 2006

The Honorable Harold M. Rideau, Mayor  
City of Baker  
3325 Groom Rd.  
Baker, Louisiana 70714

Dear Mayor Rideau:

At your request and pursuant to Louisiana Revised Statutes 24:513 et seq., my office conducted a limited review of the City of Baker's Utility operation and financial records. As you are aware, City management discovered that certain utility collections were not properly deposited into the City's bank account. Upon discovery, you requested that my office review the operations of the City Utility Department. Our limited review consisted primarily of inquiries and the examination of selected financial records and other documentation. The scope of our review was significantly less than that required by *Government Auditing Standards*; therefore, we are not offering an opinion on the City's financial statements or system of internal controls nor assurances as to compliance with laws and regulations. The results of our review are contained herein for your consideration.

As part of our review, we examined utility security deposits for the period July 2005 through June 2006. During this period, receipts indicate that \$191,865 was collected while only \$148,112 of this amount was deposited into the City's bank account. The remaining \$43,753 does not appear that it was deposited into the City's bank account. As you are aware, during this period, security deposits were collected by at least three City employees. Frequently, these collections, including cash, were stored in a desk drawer prior to being taken to the bank for deposit. At the time of collection, a three-part receipt was prepared, one copy was provided to the customer and the other two were filed in city records. In addition, a note card was prepared listing the receipt number and amount collected. That information was then transferred to a control log. One of several city employees initialed the control log confirming that the amount on the note card agreed to the log. Thereafter, another city employee counted the security deposits collected and prepared a bank deposit ticket.

This system of collecting and recording security deposits lacked proper control to reduce the likelihood of errors or fraud to an acceptable level. Examples are as follows:

- The three-part receipts were not reconciled to the recording in the City books.
- The control log was initialed by City employees giving an appearance of verification; however, the log was not compared to the actual deposit.
- Cash was left for periods of time in an unlocked desk drawer or safe.
- Validated deposits were not reconciled to the recorded collections.

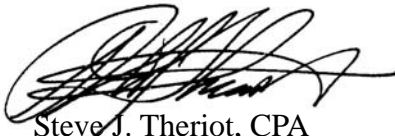
- Employees collecting cash were not required to document the daily reconciliation of their cash drawer.
- Evidence of the transfer of cash from one employee to another was not maintained.

As a result of the lack of controls, we are unable to determine the disposition of the missing funds. To reduce the likelihood of further misappropriation of public funds, we recommend the following:

1. The computer system that is currently used to keep track of utility fees should be modified to also track customer security deposits.
2. At the end of each day, tellers should balance their cash on hand to the amount of the customer security deposits and fees collected as listed on the printed daily report. Once the tellers confirm that the cash amounts balance, they should prepare a written document evidencing this reconciliation and the amount of cash being transferred for deposit. The supervisor should confirm the accuracy of the reconciliation and both the teller and supervisor should certify accordingly.
3. After verifying the reconciliation, the supervisor should prepare a deposit slip and immediately put the money and deposit slip in the locked money bag. The locked money bag should then be placed in the vault and the key should be held by a member of management who does not possess the combination to the vault.
4. Deposits should be made daily. The validated deposit ticket should be compared with the printed reports to verify that all the money collected was properly deposited and credited to the appropriate bank account.
5. The vault should be locked at all times and the vault combination should be changed on a regular basis to limit the opportunity for unauthorized individuals to gain access.
6. The cash drawers should be properly secured including tamper-proof locks.

I trust these recommendations will assist your efforts to properly account for City funds and decrease the likelihood that the Utility Department will encounter similar problems in the future. Should you have any questions, please contact me at (225) 339-3839 or Mr. Daryl Purpera at (225) 339-3880.

Sincerely,



Steve J. Theriot, CPA  
Legislative Auditor

RS:DD:DGP:dl



# City of Baker

"Great American Hometown"

**OFFICE OF THE MAYOR**

**Harold M. Rideau**

November 27, 2006

Mr. Steve J. Theriot, CPA  
State Legislative Auditor  
Office of Legislative Auditor  
1600 North Third Street  
P. O. Box 94397  
Baton Rouge, Louisiana 70804-9397

Dear Mr. Theriot:

Thank you for all of the assistance you have given me through this most unfortunate circumstance. Your recommendations will greatly assist us to properly account for city funds and help to decrease the possibility that this will recur.

It is my hope that the attached response to your findings will be an acceptable compliance to your suggestions. We have changed a number of procedures in the Utility Billing Operation. I think that these changes will eliminate the possibility that this could happen again.

After reviewing my response, please let me know if you have any other suggestions. Again, thank you for everything.

Sincerely,

Harold M. Rideau, Mayor  
City of Baker

Encl.

November 27, 2006

## RESPONSE TO LEGISLATIVE AUDITORS FINDING

1. *The computer system that is currently used to keep track of utility fees should be modified to also track security deposits.*

The Utility Department computer system does currently track utility fees and security deposits. When the incident occurred, the Utility Department was in transition between the old computer system and the new computer system. The new system is now totally functional and has the capacity to track security deposits. **(See attached item #1&2)**

2. *At the end of each day, tellers should balance their cash on hand to the amount of the customer security deposits and fees collected as listed on the printed daily report. Once the tellers confirm that the cash amounts balance, tellers should prepare a written document evidencing this reconciliation and the amount of cash being transferred to deposit. The supervisor should confirm the accuracy of the reconciliation and both the teller and supervisor should certify accordingly.*

The tellers balance their cash on hand at the end of each day. The computer generates an individual printed report that each teller balances to. The customer security deposits are included in this report and reconciled separately from the customer payments. **(See attached item #2)** All security deposits and payments are reconciled at the end of each business day and the cash drawers are balanced. The Finance Department verifies the reconciliation by initialing the printed report and recounting the money collected. Tellers prepare their deposit slips, which are certified by the Finance Department by initials. Separate deposit slips are prepared for security deposits, which are also certified and initialed by the Finance Department before deposits are transported to the bank immediately at the close of every business day. A cash drawer balance sheet is used to log each cash drawer balance at the open and close of business daily and certified by initials by the supervisor.

3. *After verifying the reconciliation, the supervisor should prepare a deposit slip and immediately put the money and deposit slip in the locked money-bag. The locked money-bag should then be placed in the vault and the key should be held by a member of management who does not possess the combination to the vault.*

After certifying the deposits the money is immediately placed in a locked money-bag and transported to the bank. The key is held by the Finance Department. Finance does not have the vault combination. A copy of the deposit slip is held by the Utility Supervisor until the bag returns and is opened by the Finance Department at which time the bank tickets are confirmed to the copies that were held by the Supervisor.

4. *Deposits should be made daily. The validated deposit ticket should be compared with the printed reports to verify that all the money collected was properly deposited and credited to the appropriate bank account.*

Deposits are made daily and immediately, after reconciliation and verification, transported to the bank. If the bank is closed deposits are made in the night drop box at the bank. The bag is retrieved the next working day. The bank deposit ticket is verified to the copy held by the supervisor. The supervisor also enters the amount of the deposit sent to the bank daily on a Microsoft Excel Spreadsheet, which is categorized by date, amount, type, person and subtotaled daily and verified with the bank receipt.

5. *The vault should be locked at all times and the vault combination should be changed on a regular basis to limit the opportunity for unauthorized individuals to gain access.*

The vault is unlocked and opened in the morning and the door is kept closed but not locked until the close of business. Large amounts of cash are no longer being held in the vault. The only money stored overnight in the vault is petty cash, which is verified in the morning at business opening. There are numerous reasons that authorized personnel may have to access the vault during the day. It is almost impossible to unlock it every time this occurs. Unauthorized individuals are no longer allowed to enter Utility Billing. We have a sign in/out sheet for occasions when it is necessary for someone else to visit. We will change the combination to the vault at least quarterly.

6. *The cash drawers should be properly secured including tamper-proof locks.*

Cash drawers are kept locked at all times. The tellers keep their key on their person at all times during working hours. The cash drawer that was not tamper-proof has been replaced. The teller petty cash is locked in a locked cash box and placed in the vault until opening of business.

Item #1

11/27/2006 6:18pm

City of Baker  
Deposit Register  
For Deposits Only

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For From 11/1/2006 Thru 11/27/2006

Account	Customer Name	Reference #	Deposit Date	Refund Date	Amount
03-076300-007	DANN PROPERTIES LLC	29003	11/16/2006		\$50.00
05-108100-002	DESMOND BOLLING	28994	11/15/2006		\$150.00
22-484500-000	SPENCER CARTER	28943	11/2/2006		\$125.00
24-519000-003	TASHA HULBERT	29002	11/15/2006		\$50.00
28-570200-007	ROBERT BROWN	28924	11/2/2006		\$50.00
28-571600-005	LISA RUSHING		11/3/2006		\$200.00
29-589200-009	DIANE DAVENPORT	28945	11/2/2006		\$50.00
99-745000-002	NICOLE TAYLOR	28921	11/2/2006		\$50.00
<b>Total Cash for OTHER-CUSTOMER DEPOSITS</b>					<b>\$725.00</b>
05-119000-001	JARA ENTERPRISE, LLC	28974	11/6/2006		\$400.00
20-437500-000	WENDELL BRAXTON	28920	11/2/2006		\$125.00
24-720050-001	JAMES **COLLIER	27854	11/15/2006		\$50.00
<b>Total Check for OTHER-CUSTOMER DEPOSITS</b>					<b>\$575.00</b>
<b>Total OTHER-CUSTOMER DEPOSITS</b>					<b>\$1,300.00</b>
02-033700-001	JEREMY SHAFFER	29037	11/20/2006		\$150.00
02-052200-011	JOYCE LOVE	28960	11/3/2006		\$200.00
03-067200-005	CEDRIC MOORE	29005	11/15/2006		\$200.00
05-109000-002	NICOLE WILLIAMS	28959	11/7/2006		\$100.00
10-195500-001	LOUIS ROBERTSON	28985	11/13/2006		\$100.00
10-201650-002	CHARLES GAY	28965	11/3/2006		\$100.00
12-239750-001	MICHAEL YOUNGBLOOD	29020	11/17/2006		\$200.00
13-272600-004	ROBIN BROWN	29016	11/16/2006		\$150.00
14-296500-003	BELINDA WATERS	29036	11/20/2006		\$125.00
14-297800-001	MICHAEL BRECKENRIDGE	28967	11/3/2006		\$150.00
15-318700-002	GEORGIA MORGAN	29038	11/21/2006		\$150.00
16-349900-006	IVAN BUCHANAN	28927	11/2/2006		\$150.00
17-374700-003	SABRINA MORGAN	28942	11/2/2006		\$125.00
17-375100-001	SONYA CARR	28947	11/2/2006		\$125.00
18-392000-007	LILLIE SMITH	29023	11/20/2006		\$400.00
18-410200-002	WILLIS ROBERTSON IV	28962	11/3/2006		\$125.00
19-423300-003	ALICE CUNNINGHAM	28941	11/2/2006		\$150.00
19-428240-000	ALICE LOCKHART	28982	11/9/2006		\$125.00
19-428700-000	LAWERENCE NED JR	28946	11/2/2006		\$125.00
19-435900-001	JAIME BELL	28936	11/1/2006		\$150.00
19-436050-000	DEBORAH ROSS	28961	11/3/2006		\$125.00
20-437900-002	BRENTON JOHNSON	28923	11/2/2006		\$125.00
20-441200-001	VANESSA MOORE	28984	11/13/2006		\$150.00
20-448200-000	CHARLES **ARNOLD	28970	11/3/2006		\$125.00
20-465500-002	MICHAEL GAINES	28954	11/6/2006		\$125.00
21-475600-003	SICONYA PHILLIPS	29008	11/15/2006		\$150.00
21-475900-006	JULIAN TOUSSAINT	28993	11/14/2006		\$125.00
21-477200-001	KERI GAINES	28952	11/2/2006		\$150.00

**City of Baker**  
**Deposit Register**  
For Deposits Only

For From 11/1/2006 Thru 11/27/2006

Account	Customer Name	Reference #	Deposit Date	Refund Date	Amount
<b>Total Cash for Residential Gas Inside</b>					<b>\$4,175.00</b>
<b>Total Residential Gas Inside</b>					<b>\$4,175.00</b>
05-118800-001	JAVA ENTERPRISES LLC	29035	11/20/2006		\$200.00
05-118900-001	JAVA ENTERPRISES LLC.	29013	11/20/2006		\$200.00
<b>Total Check for Commercial Gas Inside</b>					<b>\$400.00</b>
<b>Total Commercial Gas Inside</b>					<b>\$400.00</b>
01-000100-017	WAQQAS JAVED	29000	11/15/2006		\$200.00
01-006100-005	CLARENCE PRESTON	28981	11/9/2006		\$50.00
02-037200-003	SHANETHIA BROWN	28925	11/2/2006		\$200.00
02-055660-001	RONALD RODGERS	28932	11/1/2006		\$125.00
03-067200-005	CEDRIC MOORE	28983	11/13/2006		\$200.00
03-071900-005	MELISSA RIGHTEOUS	28929	11/3/2006		\$50.00
03-079100-014	MARY TILLOTSON	28997	11/13/2006		\$200.00
03-080100-012	ELIZABETH GRIFFIN	29001	11/15/2006		\$200.00
04-088550-001	LORETTA ADAMS	29027	11/21/2006		\$50.00
04-095200-006	SANDRA MCCLAIN	28918	11/1/2006		\$150.00
04-095500-000	WOODWARD SMITH	28917	11/1/2006		\$125.00
04-097300-006	GEROLDYN HAYES	28951	11/2/2006		\$150.00
05-109800-002	NIDA FABIA	28971	11/6/2006		\$50.00
05-122900-006	TAKIYA HENDERSON	23933	11/21/2006		\$145.00
06-132000-014	LESIA COOPER	28988	11/14/2006		\$50.00
08-170050-004	ANDREA LEE SR.	29004	11/16/2006		\$150.00
10-207900-002	ROBERT WILSON	28979	11/9/2006		\$100.00
12-239750-001	MICHAEL YOUNGBLOOD	28956	11/6/2006		\$200.00
12-258900-013	SANDRA CALLOWAY	28969	11/3/2006		\$200.00
13-263600-000	MRS **COWART	28933	11/1/2006		\$125.00
13-270700-002	DAVID BABIN	28996	11/13/2006		\$50.00
14-303700-001	TANJA SIMS	29021	11/17/2006		\$25.00
15-322200-000	PAT LEBLANC	28972	11/6/2006		\$25.00
15-332900-005	JOSHUA WILLIAMS	29018	11/17/2006		\$200.00
16-352000-001	SEVERA JONES JR	28935	11/1/2006		\$125.00
17-355900-009	CAROLYN FINLEY	28968	11/3/2006		\$150.00
17-364300-006	BURNS AND COMPANY	28995	11/9/2006		\$50.00
17-364950-000	SCOTT SPENCER		11/7/2006		\$25.00
17-365040-001	ASA BAKER ESTATES LLC	28977	11/7/2006		\$50.00
17-367500-010	VINCENT FEAST	28955	11/6/2006		\$25.00
17-378000-006	KENNETH GUY	28919	11/1/2006		\$125.00
18-384800-001	JIMMY JENKINS	28938	11/1/2006		\$125.00
18-390400-010	TRESSIE JACKSON	28950	11/2/2006		\$50.00
18-394200-004	ABILIO GUEJARA	29017	11/16/2006		\$50.00
18-401000-014	THEODORE THOMAS	28989	11/14/2006		\$200.00
19-413800-010	LESTER LEWIS	28964	11/3/2006		\$125.00

**City of Baker**  
**Deposit Register**  
 For Deposits Only

For From 11/1/2006 Thru 11/27/2006

Account	Customer Name	Reference #	Deposit Date	Refund Date	Amount
19-431700-001	DOZE BUTLER	28953	11/6/2006		\$125.00
20-441600-002	REV. **EARLY	28934	11/1/2006		\$125.00
20-453000-000	FREDDIE CRAYTON	28966	11/3/2006		\$125.00
22-485400-000	DONALD LEE	28939	11/1/2006		\$25.00
23-486700-001	LORENA SALAZAR	28990	11/14/2006		\$200.00
23-492900-007	GLORIA DAVIS	28949	11/2/2006		\$50.00
23-499000-001	MICHAEL LEBLANC	28973	11/6/2006		\$50.00
23-499600-001	ROSE LONG	28937	11/1/2006		\$50.00
23-506500-007	JACK BARTON	28928	11/3/2006		\$200.00
23-506700-013	MARYDIA JENNINGS	28976	11/7/2006		\$15.00
23-507600-012	NATASCHA WILCOX	29029	11/27/2006		\$200.00
24*511800-001	SHELIA RUFFIN	29039	11/27/2006		\$50.00
24-515400-001	PRECIOUS PACK	28980	11/9/2006		\$50.00
24-530700-001	RAYMOND CLAY	28998	11/13/2006		\$50.00
25-524900-002	GREGORY GIBSON	29028	11/27/2006		\$50.00
25-532300-009	RAY C. WRIGHT	28991	11/14/2006		\$200.00
26-543600-005	JOHN JOHNSON JR.	28999	11/13/2006		\$50.00
26-550600-004	STELLA FOSTER	29012	11/20/2006		\$200.00
28-514900-017	SERNOVIA MCCRAY	29011	11/17/2006		\$200.00
28-572000-006	LINDA WOODWARD	22000	11/16/2006		\$25.00
28-577600-003	PATRICIA MACK	28944	11/2/2006		\$25.00
29-584400-008	ANGELA HARRIS	28922	11/2/2006		\$50.00
29-584800-002	HOPE BUTLER	29026	11/21/2006		\$50.00
29-591300-008	BRENDA JACKSON	28940	11/1/2006		\$50.00
29-591500-002	NATHANIEL BRADFORD	29019	11/17/2006		\$200.00
29-595000-001	JON BENNETT	28948	11/2/2006		\$25.00
99-606000-002	BOBBY HERRINGTON	28963	11/3/2006		\$200.00
99-722000-003	DIRK STOKES SR.	27202	11/9/2006		\$50.00
99-770000-005	RAYMOND DONAHUE	28957	11/7/2006		\$50.00
99-773000-010	KEVIN LAFLEUR	28958	11/7/2006		\$50.00
99-776000-005	ANEKA FLOWERS	28926	11/3/2006		\$50.00
<b>Total Cash for Residential Water Inside</b>					<b>\$6,960.00</b>
20-452100-001	VITA JARREAU		11/6/2006		\$150.00
24-799800-000	JIM FORREST CONST.	29015	11/16/2006		\$50.00
27-561180-000	KERMIT JOHNSON III	29009	11/16/2006		\$50.00
27-567780-000	JIM FORREST CONST.	29014	11/16/2006		\$50.00
29-587700-007	CHANA KARATSANOS	29007	11/15/2006		\$200.00
<b>Total Check for Residential Water Inside</b>					<b>\$500.00</b>
<b>Total Residential Water Inside</b>					<b>\$7,460.00</b>
03-079300-013	SHEENA BENTLEY	29006	11/15/2006		\$200.00
<b>Total Cash for Residential Water Outside</b>					<b>\$200.00</b>

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**City of Baker**  
**Deposit Register**  
**For Deposits Only**

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For From 11/1/2006 Thru 11/27/2006

Account	Customer Name	Reference #	Deposit Date	Refund Date	Amount
<b>Total Residential Water Outside</b>					<b>\$200.00</b>
21-468960-003	LALUMANDIER PROPERTY MAN.	28986	11/13/2006		\$200.00
21-468970-003	LALUMANDIER PROPERTY MAN.	58992	11/13/2006		\$200.00
<b>Total Check for Commercial Water Inside</b>					<b>\$400.00</b>
<b>Total Commercial Water Inside</b>					<b>\$400.00</b>
<b>Total Deposits Held</b>					<b>\$13,935.00</b>

*Stephanie*

**City of Baker  
Cash Receipts Control Report**

**For Cash Drawer: Lobby And From 11/27/2006 And To 11/27/2006  
Sub-Total by Receipt Type**

Receipt #	Status	Payee	Type	Reference #	Total	Sub-System	Account	Item Amount
43683	A	MONICA TURNER	Cash	0	\$54.18	UB	15-328900-001	\$54.18
43686	A	HOWARD JONES	Cash	0	\$97.23	UB	01-016000-000	\$97.23
43691	A	ALFRED HAWKINS	Cash	0	\$65.00	UB	23-494600-001	\$65.00
43695	A	DARLENE OSSOWSKI	Cash	0	\$33.95	UB	09-181600-000	\$33.95
43698	A	LOUISE **SANDERS	Cash	0	\$47.84	UB	28-579200-002	\$47.84
43711	A	SHARON KADOR	Cash	0	\$70.57	UB	03-082700-009	\$70.57
43723	A	MARIE WILLIAMS	Cash	0	\$66.64	UB	28-569900-010	\$66.64
43725	A	JIMMY JENKINS	Cash	0	\$81.28	UB	18-384800-001	\$81.28
43740	A	CATHY WILLIAMS	Cash	0	\$120.00	UB	13-273900-005	\$120.00
43749	A	WILLIAM VEAL JR	Cash	0	\$67.68	UB	06-140900-006	\$67.68
43752	A	IRENE **SWITZER	Cash	0	\$63.46	UB	17-375800-004	\$63.46
43755	A	HAROLD **BUTLER	Cash	0	\$69.05	UB	14-297900-003	\$69.05
43795	A	SHELIA RUFFIN	Cash	29039	\$50.00	UD	24*511800-001	\$50.00
43798	A	BRENTON JOHNSON	Cash	0	\$132.29	UB	20-437900-002	\$132.29
43814	A	BETTY SMITH	Cash	0	\$82.26	UB	18-402600-001	\$82.26
43817	A	KENNETH DOVE, JR	Cash	0	\$40.04	UB	23-489300-008	\$40.04
43820	A	BURNELL SCOTT	Cash	0	\$95.00	UB	20-443800-000	\$95.00
43823	A	RENAEE RICHARDSON	Cash	0	\$73.59	UB	15-310400-002	\$73.59
43824	A	FRANK BOUDREAUX	Cash	0	\$100.48	UB	15-316500-006	\$100.48
43827	A	JAMES DREWERY	Cash	0	\$126.64	UB	28-580200-001	\$126.64
43830	A	ROSIE DREWERY	Cash	0	\$126.64	UB	28-578600-002	\$126.64
43856	A	MISTY OULMAN	Cash	0	\$66.96	UB	15-336600-005	\$66.96
43861	A	LUNA **SEALY	Cash	0	\$68.38	UB	05-109600-000	\$68.38
43868	A	FLOYD EDWARDS	Cash	0	\$126.64	UB	28-578900-001	\$126.64
43877	A	ROBERT FRANKLIN	Cash	0	\$92.23	UB	11-217900-001	\$92.23
43879	A	WENDY KELLER	Cash	0	\$99.91	UB	18-397300-001	\$99.91
43882	A	CHRISTIAN ROGERS	Cash	0	\$66.64	UB	23-505900-010	\$66.64
43883	A	CAROL UPKINS	Cash	0	\$70.00	UB	12-244500-001	\$70.00
43888	A	RHONDA GUILLAUME	Cash	0	\$66.64	UB	99-670000-000	\$66.64
43891	A	ANSELMO RAMOS	Cash	0	\$66.64	UB	23-488000-004	\$66.64 ✓
43894	A	EARNEST **JOHNSON	Cash	0	\$69.33	UB	01-031900-000	\$69.33 ✓
43898	A	ANITA THOMAS	Cash	0	\$75.39	UB	19-425100-003	\$75.39 ✓
43899	A	JAPONZA BYRD	Cash	0	\$100.00	UB	19-414600-006	\$100.00 ✓
43900	A	CALVIN BATES	Cash	0	\$91.21	UB	11-236500-002	\$91.21 ✓
43911	A	VANESSA GOINS	Cash	0	\$50.00	UB	13-281500-004	\$50.00 ✓
43918	A	TERRIE LUNDY	Cash	0	\$91.09	UB	17-361700-005	\$91.09 ✓
43922	A	HELEN DOMENGEAUX	Cash	0	\$81.28	UB	17-380600-001	\$81.28 ✓
43956	A	MOBIL TRUCK PLAZA	Cash	0	\$191.27	UB	21-470050-002	\$191.27 ✓
43958	A	JAMES ROBINS JR	Cash	0	\$85.00	UB	19-419700-001	\$85.00 ✓
43959	A	FRANKLIN	Cash	0	\$50.00	CR	Water Tap	\$50.00 ✓
<b>Cash Total:</b>								<b>\$3,272.43</b>
43682	A	CHAD CANADY	Check	0	\$68.63	UB	11-233500-002	\$68.63
43684	A	CHARLOTTE PRINGLE	Check	0	\$80.98	UB	12-249600-007	\$80.98
43685	A	HOWARD JONES	Check	0	\$0.00			\$0.00
43687	A	MARY ECKERT	Check	0	\$79.49	UB	09-191100-003	\$79.49

## City of Baker Cash Receipts Control Report

**For Cash Drawer: Lobby And From 11/27/2006 And To 11/27/2006**  
**Sub-Total by Receipt Type**

Receipt #	Status	Payee	Type	Reference #	Total	Sub-System	Account	Item Amount
43689	A	A CRONVICH	Check	0	\$87.09	UB	16-340500-001	\$87.09
43693	A	WILEY KIPP	Check	0	\$83.24	UB	21-475000-001	\$83.24
43703	A	MARTENUS KELLER	Check	0	\$82.65	UB	23-506900-009	\$82.65
43717	A	ALDA **TASSIN	Check	0	\$72.49	UB	15-324600-000	\$72.49
43731	A	RICHARD GRAY	Check	0	\$90.11	UB	18-387100-002	\$90.11
43742	A	MARTINA JAMES	Check	0	\$73.24	UB	15-325200-011	\$73.24
43746	A	RUBERT ROBERTS	Check	0	\$66.64	UB	29-588900-005	\$66.64
43748	A	RUPERT ROBERTS JR.	Check	0	\$56.64	UB	29-590700-011	\$56.64
43783	A	ALBERT DICKEY	Check	0	\$40.99	UB	14-294100-000	\$40.99
43784	A	SAM **HODGES	Check	0	\$83.49	UB	05-129700-007	\$83.49
43788	A	B **CUTRER	Check	0	\$67.38	UB	18-401400-000	\$67.38
43791	A	S **NUNEZ SR	Check	0	\$70.62	UB	11-224800-000	\$70.62
43794	A	BARBARA **LEE	Check	0	\$80.00	UB	11-227400-000	\$80.00
43804	A	RONALD KEMP	Check	0	\$65.05	UB	22-486100-000	\$65.05
43807	A	HENRY ADAMS	Check	0	\$80.28	UB	18-404000-001	\$80.28
43816	A	LOUISE DAVIS	Check	0	\$99.91	UB	20-445700-001	\$99.91
43842	A	PAULINE JACKSON	Check	0	\$66.64	UB	29-587800-003	\$66.64
43857	A	GARY TAYLOR	Check	0	\$61.53	UB	22-485150-000	\$61.53
43867	A	MARY ARMOND	Check	0	\$68.63	UB	99-640000-000	\$68.63
43893	A	NATHANIEL **JOLLA	Check	0	\$64.44	UB	20-454000-000	\$64.44
43896	A	NATHAN WILLIAMS	Check	0	\$170.90	UB	15-313100-005	\$170.90
43909	A	CLIFFORD DURANT	Check	0	\$42.87	UB	22-482400-002	\$42.87
43914	A	CLAIRISSA ALEXANDE	Check	0	\$108.72	UB	12-253700-014	\$108.72
43927	A	GEORGE ROGERS	Check	0	\$66.64	UB	28-574100-013	\$66.64
43945	A	KIMBERLY SMITH	Check	0	\$65.30	UB	29-590300-007	\$65.30
43947	A	MELODY SMITH	Check	0	\$68.63	UB	29-590100-008	\$68.63
43952	A	CARLA WYRE	Check	0	\$94.54	UB	18-394350-003	\$94.54
43953	A	CARLA WYRE	Check	0	\$5.00	UB	18-394350-003	\$5.00
43960	A	MENARD DILLIARD	Check	0	\$68.42	UB	29-588400-004	\$68.42

**Check Total: \$2,381.18**

**Total Receipts: \$5,653.61** **\$5,653.61**


**Receipt Totals By Sub-System**

Cash Receipts

Utility Billing

Utility Billing Deposit

\$50.00  
\$5,553.61  
\$50.00



## Cash Receipts Control Report

For Cash Drawer: Window And From 11/27/2006 And To 11/27/2006

Sub-Total by Receipt Type

Receipt #	Status	Payee	Type	Reference #	Total	Sub-System	Account	Item Amount
43688	A	EARNEST JACKSON	Cash	0	\$57.27	UB	21-473300-001	\$57.27
43692	A	RENITA WILLIAMS	Cash	0	\$65.30	UB	06-154200-002	\$65.30
43706	A	MARION THOMAS	Cash	0	\$80.29	UB	20-458800-000	\$80.29
43713	A	CYNTHIA LORICK	Cash	0	\$132.67	UB	01-004700-003	\$132.67
43715	A	MRS **ROBERTS	Cash	0	\$76.93	UB	11-224500-000	\$76.93
43716	A	CHINA ONE	Cash	0	\$303.49	UB	21-467600-001	\$303.49
43718	A	ANGIE SCOTT	Cash	0	\$85.20	UB	18-390300-012	\$85.20
43719	A	LAVONDA MCKNEELY	Cash	0	\$98.42	UB	12-252800-007	\$98.42
43727	A	TRENETTA BOOKER	Cash	0	\$40.00	UB	27-568400-008	\$40.00
43728	A	TRENETTA BOOKER	Cash	0	\$15.00	UB	27-568400-008	\$15.00
43732	A	TIMOTHY ELHAGE	Cash	0	\$66.64	UB	17-372400-005	\$66.64
43756	A	LATASHA MCGUFFIE	Cash	0	\$77.82	UB	11-219700-012	\$77.82
43763	A	SHARON WILLIAMS	Cash	0	\$52.91	UB	99-742000-000	\$52.91
43774	A	DAVID JOHNSON	Cash	0	\$88.76	UB	20-442100-004	\$88.76
43775	A	VERONICA **GARDNER	Cash	0	\$74.56	UB	13-280000-001	\$74.56
43779	A	CARL HARTFORD	Cash	0	\$100.48	UB	16-349100-001	\$100.48
43780	A	DEWEY PROFIT JR	Cash	0	\$115.11	UB	06-144500-002	\$115.11
43785	A	EDDIE MILES	Cash	0	\$51.67	UB	99-727000-005	\$51.67
43787	A	MARSHA BRENT	Cash	0	\$19.29	UB	23-503900-003	\$19.29
43789	A	STEPHANIE KELLY	Cash	0	\$95.01	UB	18-393400-004	\$95.01
43790	A	MARGARET SCALES	Cash	0	\$99.91	UB	20-449200-001	\$99.91
43792	A	CARRIE RUSSELL	Cash	0	\$87.83	UB	17-359000-008	\$87.83
43801	A	IDI JACKSON	Cash	0	\$117.57	UB	19-421200-001	\$117.57
43805	A	ROSALIE **BROOKS	Cash	0	\$72.87	UB	04-098800-007	\$72.87
43809	A	SHUNNICA JOHNSON	Cash	0	\$19.52	UB	10-194700-002	\$19.52
43811	A	KRISTIE HARRIS	Cash	0	\$51.67	UB	99-752000-003	\$51.67
43815	A	LINDSEY LEE	Cash	0	\$81.93	UB	16-353700-011	\$81.93
43818	A	RUFUS STEVENSON	Cash	0	\$86.18	UB	20-438900-003	\$86.18
43843	A	MICHELLE WRIGHT	Cash	0	\$84.00	UB	15-332100-001	\$84.00
43846	A	JUANDREKA EPPS	Cash	0	\$74.55	UB	19-417300-001	\$74.55
43850	A	PRENTISS WHITE	Cash	0	\$66.64	UB	24-512900-000	\$66.64
43859	A	JAMES ANDERSON	Cash	0	\$68.63	UB	15-336000-002	\$68.63
43864	A	BIDA BOTIBI	Cash	0	\$41.64	UB	27-030600-001	\$41.64
43865	A	CALVIN HENDERSON	Cash	0	\$101.16	UB	09-175800-002	\$101.16
43870	A	MARIE GILMORE	Cash	0	\$85.30	UB	06-133700-001	\$85.30
43871	A	HOWARD JOHNSON	Cash	0	\$94.03	UB	19-412600-001	\$94.03
43905	A	RICHMOND **KEMP JR	Cash	0	\$70.04	UB	03-069700-000	\$70.04
43913	A	SANDRA STEWART	Cash	0	\$66.64	UB	29-591000-004	\$66.64
43916	A	RAY ROSE	Cash	0	\$100.90	UB	19-419400-002	\$100.90
43917	A	CALVIN STEWMAN, SR	Cash	0	\$80.02	UB	17-360000-001	\$80.02
43919	A	DORETHA FRYE	Cash	0	\$36.64	UB	29-581200-010	\$36.64
43930	A	NICKY DANNA	Cash	0	\$59.69	UB	07-158600-000	\$59.69
43933	A	CYNTHIA ROLLINS	Cash	0	\$94.03	UB	18-402400-004	\$94.03
43934	A	REGINALD SPURLOCK	Cash	0	\$100.90	UB	17-363300-002	\$100.90
43935	A	JOHNNY DAVIS JR	Cash	0	\$69.26	UB	26-545600-003	\$69.26
43936	A	LASHAUNDA TATE	Cash	0	\$30.69	UB	12-239460-001	\$30.69

## Cash Receipts Control Report

For Cash Drawer: Window And From 11/27/2006 And To 11/27/2006

Sub-Total by Receipt Type

Receipt #	Status	Payee	Type	Reference #	Total	Sub-System	Account	Item Amount
43941	A	PHYLLIS WOODRIDGE	Cash	0	\$98.73	UB	16-345900-002	\$98.73
43942	A	JARVIS TURNER	Cash	0	\$81.28	UB	18-383900-001	\$81.28
43944	A	VERNON WILLIAMS	Cash	0	\$75.39	UB	18-386200-006	\$75.39
43946	A	ELVIN VESSEL	Cash	0	\$97.62	UB	16-342100-001	\$97.62
43950	A	DEWEY PHILLIPS	Cash	0	\$66.48	UB	16-355200-000	\$66.48
43951	A	DEAN WINFIELD	Cash	0	\$79.31	UB	17-361200-003	\$79.31
43954	A	KANAROUS SHANKLIN	Cash	0	\$98.73	UB	15-320200-003	\$98.73
<b>Cash Total:</b>								<b>\$4,236.60</b>
43690	A	JOHN JOZWIAK	Check	0	\$90.18	UB	12-254900-000	\$90.18
43696	A	GWEN BANKS	Check	0	\$79.31	UB	17-363600-002	\$79.31
43699	A	LIONEL FOSTER	Check	0	\$68.63	UB	28-576000-010	\$68.63
43701	A	JAMES NOBLE	Check	0	\$79.64	UB	01-001700-000	\$79.64
43704	A	KESHUNDA THOMAS	Check	0	\$83.24	UB	17-362000-002	\$83.24
43705	A	SHEMEATRIC COLEMA	Check	0	\$92.00	UB	15-324200-005	\$92.00
43708	A	ROBERT LAWSON	Check	0	\$70.04	UB	03-058100-000	\$70.04
43709	A	ROCK ZION BAPT. CH.	Check	0	\$56.54	UB	03-058950-000	\$56.54
43714	A	BILL SIBLEY	Check	0	\$95.33	UB	15-319300-005	\$95.33
43721	A	CALVIN COLLIER	Check	0	\$63.69	UB	06-153850-001	\$63.69
43722	A	JOHN SCOTT JR	Check	0	\$87.16	UB	19-426200-000	\$87.16
43724	A	RAYMOND **KENNEDY	Check	0	\$76.41	UB	05-110400-000	\$76.41
43726	A	ROBERT **FORD	Check	0	\$70.04	UB	03-067400-000	\$70.04
43729	A	ROGER STANLEY	Check	0	\$66.64	UB	05-119900-001	\$66.64
43730	A	TRINA DUNN	Check	0	\$41.00	UB	09-175200-005	\$41.00
43733	A	CLAREAN DYER	Check	0	\$92.07	UB	18-409800-002	\$92.07
43734	A	LEANDREW SEGARS J	Check	0	\$79.31	UB	20-455000-000	\$79.31
43735	A	MILDRED **JOUBERT	Check	0	\$80.74	UB	12-254500-000	\$80.74
43736	A	ADAM **PHILLIPS	Check	0	\$33.39	UB	12-239750-000	\$33.39
43737	A	HENRY FORSYTHE JR	Check	0	\$68.63	UB	12-258100-001	\$68.63
43738	A	CYNTHIA PALMER	Check	0	\$77.75	UB	16-346000-004	\$77.75
43739	A	ERNESTINE SPURLOC	Check	0	\$65.30	UB	22-482600-001	\$65.30
43741	A	DAVID PASQUA	Check	0	\$82.26	UB	18-401300-000	\$82.26
43743	A	DEEDRA CAVALIEX	Check	0	\$66.55	UB	12-250000-002	\$66.55
43744	A	MULUNEH AZENE	Check	0	\$83.24	UB	20-459050-000	\$83.24
43745	A	JAMES COLLIER	Check	0	\$59.00	UB	24-825000-001	\$59.00
43747	A	LARRY MCEACHERN	Check	0	\$85.20	UB	17-356700-000	\$85.20
43750	A	OZARK SOUTH CENTR	Check	0	\$52.55	UB	11-234700-004	\$52.55
43751	A	GEORGE **DAVIS	Check	0	\$108.27	UB	05-122400-000	\$108.27
43753	A	JILL TAYLOR	Check	0	\$90.00	UB	12-255000-001	\$90.00
43754	A	DELORES SMITH	Check	0	\$84.22	UB	18-385000-002	\$84.22
43757	A	BRIAN SCHILLING	Check	0	\$42.87	UB	23-495400-002	\$42.87
43758	A	MARK BROWN	Check	0	\$105.94	UB	14-289100-002	\$105.94
43760	A	MELVIN PETERS	Check	0	\$79.31	UB	18-409600-003	\$79.31
43761	A	SHERMAN ROBINSON	Check	0	\$75.39	UB	20-451900-000	\$75.39
43762	A	RUBY HARRINGTON	Check	0	\$38.87	UB	08-170000-000	\$38.87
43765	A	JESSIE DUCOTE	Check	0	\$87.43	UB	06-150100-000	\$87.43

## Cash Receipts Control Report

For Cash Drawer: Window And From 11/27/2006 And To 11/27/2006

Sub-Total by Receipt Type

Receipt #	Status	Payee	Type	Reference #	Total	Sub-System	Account	Item Amount
43766	A	MARK GEORGE	Check	0	\$89.82	UB	15-324400-001	\$89.82
43767	A	SAMUEL BUTCHER	Check	0	\$60.55	UB	08-173200-000	\$60.55
43768	A	MICHAEL MCRAE	Check	0	\$87.15	UB	17-356500-000	\$87.15
43769	A	MALISSA PATTERSON	Check	0	\$55.26	UB	08-170300-001	\$55.26
43772	A	CHERYL ATKINS	Check	0	\$93.95	UB	10-198500-001	\$93.95
43777	A	NOLAN **KELLY	Check	0	\$61.51	UB	20-458300-000	\$61.51
43778	A	EVELYN PERKINS	Check	0	\$79.31	UB	17-377400-001	\$79.31
43781	A	MARY **SMITH	Check	0	\$65.29	UB	11-210800-001	\$65.29
43782	A	TAMARA BORDELON	Check	0	\$154.91	UB	14-293300-002	\$154.91
43786	A	DANNY WELCH	Check	0	\$78.22	UB	06-149500-000	\$78.22
43793	A	H **ROBERTSON	Check	0	\$67.21	UB	03-071700-000	\$67.21
43796	A	VIVIAN HANEY	Check	0	\$66.64	UB	23-506100-011	\$66.64
43797	A	MATT GARCIA	Check	0	\$85.20	UB	17-373400-002	\$85.20
43799	A	EDWINA **BULLER	Check	0	\$64.44	UB	19-423400-000	\$64.44
43803	A	ARTHUR MURRAY	Check	0	\$32.00	UB	21-471150-002	\$32.00
43806	A	JAYE GERDING	Check	0	\$52.24	UB	12-239900-000	\$52.24
43808	A	CHARLIE MAIDEN	Check	0	\$65.65	UB	22-481100-000	\$65.65
43810	A	WENDALL DYSON	Check	0	\$85.20	UB	18-402100-001	\$85.20
43812	A	ANGELA TUCKER	Check	0	\$88.14	UB	18-409700-001	\$88.14
43813	A	JOHN EDWARDS	Check	0	\$98.93	UB	18-405100-002	\$98.93
43819	A	BEVERLY ORY	Check	0	\$49.29	UB	16-340600-001	\$49.29
43821	A	LINDA BEVERLY	Check	0	\$66.64	UB	28-573100-002	\$66.64
43822	A	MELISSA ARBOUR	Check	0	\$71.31	UB	27-555900-001	\$71.31
43825	A	NAT ARDOIN	Check	0	\$66.56	UB	06-133050-001	\$66.56
43826	A	MARIAN **THOMPSON	Check	0	\$48.89	UB	26-543300-000	\$48.89
43828	A	PEGGY SMITH	Check	0	\$87.56	UB	23-502300-001	\$87.56
43829	A	DIANNA HICKS	Check	0	\$96.36	UB	14-286800-001	\$96.36
43832	A	JACK **PAINE JR	Check	0	\$44.82	UB	11-213800-000	\$44.82
43833	A	PATRICIA DETTMAN	Check	0	\$43.66	UB	23-500900-002	\$43.66
43834	A	ANDREW CHARLES	Check	0	\$78.34	UB	17-360900-005	\$78.34
43835	A	WALLACE BROWN	Check	0	\$100.00	UB	05-106200-001	\$100.00
43836	A	THE SKINNING SHED	Check	0	\$92.59	UB	11-233850-003	\$92.59
43838	A	JOHN **DUNN	Check	0	\$76.21	UB	17-363000-000	\$76.21
43839	A	TEDDY'S DISCO	Check	0	\$33.13	UB	22-480600-000	\$33.13
43841	A	TAWANDA MCLEAN	Check	0	\$66.40	UB	21-476200-004	\$66.40
43844	A	JEWEL SMITH JR	Check	0	\$88.84	UB	06-132700-000	\$88.84
43845	A	FELTON LOUIS	Check	0	\$91.09	UB	20-457100-000	\$91.09
43847	A	GAIL MORRISON	Check	0	\$63.86	UB	29-590400-003	\$63.86
43851	A	SHAWANA BROWN	Check	0	\$51.67	UB	99-769000-002	\$51.67
43853	A	TAMMY WILLIAMS	Check	0	\$86.18	UB	17-379100-003	\$86.18
43858	A	ROBERT SELF	Check	0	\$150.18	UB	16-352300-001	\$150.18
43860	A	CHRISTOPHER HUNT	Check	0	\$82.26	UB	21-476000-002	\$82.26
43862	A	ELIJAH JOHNSON	Check	0	\$135.39	UB	19-430480-001	\$135.39
43863	A	LAWRENCE DUNFORD	Check	0	\$28.80	UB	22-479000-000	\$28.80
43866	A	JOHN **STORY	Check	0	\$50.00	UB	01-004800-000	\$50.00
43869	A	LINDA GARDNER	Check	0	\$97.95	UB	19-423600-001	\$97.95

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**City of Baker  
Cash Receipts Control Report**

**For Cash Drawer: Window And From 11/27/2006 And To 11/27/2006  
Sub-Total by Receipt Type**

Receipt #	Status	Payee	Type	Reference #	Total	Sub-System	Account	Item Amount
43872	A	BARBARA MCDANIEL	Check	0	\$68.63	UB	16-347400-001	\$68.63
43876	A	LYSANDRA JARRETT	Check	0	\$81.20	UB	17-358600-004	\$81.20
43878	A	AGNES **GAGLIANO	Check	0	\$48.89	UB	26-538800-001	\$48.89
43880	A	JOE WILLIAMS	Check	0	\$66.64	UB	19-427800-000	\$66.64
43881	A	THOMAS BRYNE	Check	0	\$87.16	UB	17-358300-000	\$87.16
43884	A	LISA SPRULOCK	Check	0	\$71.09	UB	22-483250-000	\$71.09
43890	A	BYRON ODELL	Check	0	\$77.35	UB	19-434900-000	\$77.35
43892	A	SAMMY PETRERE	Check	0	\$49.93	UB	07-157300-000	\$49.93
43895	A	LISA SELDERS	Check	0	\$105.24	UB	13-279800-001	\$105.24
43901	A	KEITH LANGLOIS	Check	0	\$68.63	UB	26-541300-004	\$68.63
43902	A	NEKEIA LASTRAPES	Check	0	\$66.64	UB	28-577850-004	\$66.64
43903	A	VICTORIA GREEN	Check	0	\$100.00	UB	13-267600-001	\$100.00
43906	A	YOLANDA MOORE	Check	0	\$127.88	UB	13-285200-003	\$127.88
43907	A	HELEN PRICE	Check	0	\$85.81	UB	11-229200-006	\$85.81
43908	A	REGGIE COLEMAN	Check	0	\$95.01	UB	20-446000-001	\$95.01
43910	A	MRS **RIOUX	Check	0	\$134.56	UB	14-291900-000	\$134.56
43912	A	GEORGE OWENS	Check	0	\$66.64	UB	17-376900-005	\$66.64
43915	A	SHERMAN DYER	Check	0	\$88.33	UB	20-453700-000	\$88.33
43921	A	DORETHA FRYE	Check	0	\$30.00	UB	29-581200-010	\$30.00
43923	A	ARNESSIA MALVEAUX	Check	0	\$52.60	UB	99-736000-007	\$52.60
43924	A	RONNIE LEDUFF	Check	0	\$104.82	UB	18-395300-001	\$104.82
43925	A	RICKY SINCLAIR	Check	0	\$54.23	UB	23-503600-001	\$54.23
43926	A	TOMMY CAIN JR	Check	0	\$55.00	UB	99-741000-004	\$55.00
43931	A	CHARLES WINTZ	Check	0	\$160.00	UB	13-275300-002	\$160.00
43932	A	NICHOLAS CARR	Check	0	\$21.88	UB	21-470660-000	\$21.88
43943	A	MONICA SCHAEFER	Check	0	\$92.23	UB	16-348800-001	\$92.23
43948	A	LAKEISHA TURNER	Check	0	\$160.48	UB	14-303900-003	\$160.48
43949	A	JANICE BROWN	Check	0	\$79.31	UB	19-436200-002	\$79.31
43955	A	BETHONEY LOCKETT	Check	0	\$69.97	UB	14-307600-001	\$69.97
43957	A	JOHN WILLIAMS	Check	0	\$92.07	UB	18-398700-001	\$92.07

**Check Total: \$8,699.96**

**Total Receipts:**

**\$12,936.56**

**\$12,936.56**

**Receipt Totals By Sub-System**

**Utility Billing**

**\$12,936.56**

*Handwritten signature*

*Stephanie  
& Claudette*

**Payments Posting Journals**

**Utility Payments Journal**

Fiscal Year	Period	Date	G/L Account Number	Debit Amount	Credit Amount
2007	5	11/27/2006	01-01-00-1000	\$2,667.84	
			01-01-00-1775		\$2,667.84
			02-00-00-1100	\$8,423.47	
			02-00-00-1113	\$1,731.55	
			02-00-00-1340		\$6,490.66
			02-00-00-1343		\$1,920.37
			02-00-00-1344		\$12.44
			02-00-00-2226		\$1,731.55
			50-00-00-1000	\$5,603.42	
			50-00-00-1340		\$5,363.89
			50-00-00-1775		\$239.53
			60-00-00-1000	\$63.89	
			60-00-00-1340		\$63.89
				<hr/>	<hr/>
				\$18,490.17	\$18,490.17

## City of Baker

## Cash Receipts Control Report

For Cash Drawer: Counter And From 11/27/2006 And To 11/27/2006

Sub-Total by Receipt Type

Receipt #	Status	Payee	Type	Reference #	Total	Sub-System	Account	Item Amount
43694	A	ROSA JACKSON	Cash	0	\$81.28	UB	19-432400-000	\$81.28
43700	A	MINERVO CASTILLO	Cash	0	\$63.31	UB	23-495200-007	\$63.31
43702	A	TEINALDO LUNA	Cash	0	\$77.35	UB	23-492800-013	\$77.35
43707	A	GRACE HEBERT	Cash	0	\$66.64	UB	29-587600-005	\$66.64
43710	A	MINERVA CASTILLO	Cash	0	\$66.64	UB	23-488600-009	\$66.64
43759	A	CYNTHIA LABOSTRIE	Cash	0	\$42.87	UB	03-081200-014	\$42.87
43764	A	STEPHANIE JONES	Cash	0	\$75.00	UB	11-213000-003	\$75.00
43773	A	ANGELA HARRIS	Cash	0	\$66.64	UB	29-584400-008	\$66.64
43800	A	FREDRICKA LYONS	Cash	0	\$373.91	UB	01-010300-003	\$373.91
43802	A	DEANDRAY PRICE	Cash	0	\$137.35	UB	21-477600-001	\$137.35
43831	A	MICHAEL JONES	Cash	0	\$30.81	UB	10-196700-001	\$30.81
43837	A	GREGORY GIBSON	Cash	29028	\$50.00	UD	25-524900-002	\$50.00
43840	A	TERRELL TURNER	Cash	0	\$60.00	UB	13-273000-002	\$60.00
43848	A	NOLAN PRATT	Cash	0	\$84.22	UB	18-397700-005	\$84.22
43849	A	CORDELL VEAL	Cash	0	\$94.30	UB	15-323500-007	\$94.30
43854	A	BARON JOHNSON	Cash	0	\$108.72	UB	03-064300-003	\$108.72
43873	A	KELVIN MORRISON	Cash	0	\$95.01	UB	18-391700-003	\$95.01
43874	A	DONALD GRIM	Cash	0	\$66.64	UB	28-578800-001	\$66.64
43875	A	CASSANDRA STAMPLE	Cash	0	\$65.06	UB	15-330000-003	\$65.06
43885	A	SANDRA HARRELL	Cash	0	\$66.64	UB	28-571500-008	\$66.64
43887	A	JOCELYN HAYNES	Cash	0	\$128.95	UB	08-172300-002	\$128.95
43889	A	ANTONIA CAINE	Cash	0	\$98.21	UB	15-312900-003	\$98.21
43904	A	HENRY TURNER	Cash	0	\$86.18	UB	19-418600-001	\$86.18
43928	A	SHANNON IRON	Cash	0	\$66.64	UB	29-588500-004	\$66.64
43929	A	HORACE SUBLETT	Cash	0	\$65.30	UB	18-401800-005	\$65.30
43939	A	ERIC WASHINGTON	Cash	0	\$100.00	UB	15-322800-001	\$100.00
43961	A	NATASCHA WILCOX	Cash	29029	\$200.00	UD	23-507600-012	\$200.00
<b>Cash Total:</b>								<b>\$2,517.67</b>
43697	A	GLENDIA EMERY	Check	0	\$99.91	UB	19-412700-002	\$99.91
43712	A	JULIAN **DUPLESSIS	Check	0	\$47.84	UB	24-509500-001	\$47.84
43720	A	SPENCER CARTER	Check	0	\$78.14	UB	22-484500-000	\$78.14
43770	A	A HAMMONS	Check	0	\$67.63	UB	08-166700-000	\$67.63
43771	A	ROSE DANNA	Check	0	\$54.89	UB	08-166800-000	\$54.89
43776	A	JEFF BRIDGES	Check	0	\$99.45	UB	13-269400-001	\$99.45
43852	A	DOMINIQUE EDMOND	Check	0	\$66.64	UB	24-900400-000	\$66.64
43855	A	PAUL DOWNING	Check	0	\$70.66	UB	15-335700-001	\$70.66
43886	A	FLOYD WILLIAMS	Check	0	\$86.06	UB	14-299600-004	\$86.06
43897	A	TRINA HULL	Check	0	\$87.16	UB	17-379800-005	\$87.16
43920	A	CONCHITA DYSON	Check	0	\$138.00	UB	19-436700-003	\$138.00
43937	A	IDA **DIXON	Check	0	\$45.45	UB	23-491700-006	\$45.45
43938	A	HILTON DIXON	Check	0	\$27.81	UB	21-471190-000	\$27.81
43940	A	RUBY CATHERINE	Check	0	\$51.67	UB	99-744000-002	\$51.67
<b>Check Total:</b>								<b>\$1,021.31</b>

**City of Baker**  
**Cash Receipts Control Report**  
**For Cash Drawer: Counter And From 11/27/2006 And To 11/27/2006**  
**Sub-Total by Receipt Type**

Receipt #	Status	Payee	Type	Reference #	Total	Sub-System	Account	Item Amount
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Total Receipts:

\$3,538.98

\$3,538.98

Receipt Totals By Sub-System

Utility Billing

\$3,288.98

Utility Billing Deposit

\$250.00

*Ashley*

**Payments Posting Journals**  
**Utility Payments Journal**

Fiscal Year	Period	Date	G/L Account Number	Debit Amount	Credit Amount
2007	5	11/27/2006	01-01-00-1000	\$437.85	
			01-01-00-1775		\$437.85
			02-00-00-1100	\$1,385.71	
			02-00-00-1113	\$602.42	
			02-00-00-1340		\$1,088.07
			02-00-00-1343		\$297.64
			02-00-00-2226		\$602.42
			50-00-00-1000	\$852.33	
			50-00-00-1340		\$772.07
			50-00-00-1775		\$80.26
			60-00-00-1000	\$10.67	
			60-00-00-1340		\$10.67
				<hr/>	<hr/>
				\$3,288.98	\$3,288.98

*[Handwritten signature]*

**Payments Posting Journals**

**Utility Payments Journal**

Fiscal Year	Period	Date	G/L Account Number	Debit Amount	Credit Amount
2007	5	11/27/2006	01-01-00-1000	\$1,287.25	
			01-01-00-1775		\$1,287.25
			02-00-00-1100	\$3,834.43	
			02-00-00-1113	\$394.17	
			02-00-00-1340		\$3,100.80
			02-00-00-1343		\$702.83
			02-00-00-1344		\$30.80
			02-00-00-2226		\$394.17
			50-00-00-1000	\$3,243.50	
			50-00-00-1340		\$3,051.50
			50-00-00-1775		\$192.00
			60-00-00-1000	\$23.41	
			60-00-00-1340		\$23.41
				\$8,782.76	\$8,782.76

Bank Drafts C-3