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**LAFAYETTE CITY-PARISH  
CONSOLIDATED GOVERNMENT**

**FINANCIAL REPORT**

**OCTOBER 31, 2005**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the 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 5-10-06

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

ANNUAL FINANCIAL REPORT  
YEAR ENDED OCTOBER 31, 2005  
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### INDEPENDENT AUDITORS' REPORT

To the Lafayette City-Parish  
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Ralph Friend, CPA\* 2002  
Eugene C. Gilder, CPA\* 2004  
Donald W. Kelley, CPA\* 2005

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Lafayette City-Parish Consolidated Government, as of and for the year ended October 31, 2005, which collectively comprise the Lafayette City-Parish Consolidated Government's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Government's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Lafayette Public Power Authority, an enterprise fund, Marshal-City Court of Lafayette, Cajundome Commission, Lafayette Regional Airport, Lafayette Parish Waterworks District North, Lafayette Parish Waterworks District South, Lafayette Parish Public Trust Financing Authority, Lafayette Parish Clerk of Court, Lafayette Parish Assessor, District Attorney of the 15th Judicial District, Lafayette Parish Bayou Vermilion District, Lafayette Parish Communications District, and 15th Judicial District Indigent Defender Board, component units, which represent 12.41% and 17.01%, respectively, of the assets and operating revenues of the business-type activities totals and 93.74% and 90.43%, respectively, of the assets and program and general revenues of the aggregate discretely presented component units. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion, insofar as it relates to the amounts included for Lafayette Public Power Authority, Marshal-City Court of Lafayette, Cajundome Commission, Lafayette Regional Airport, Lafayette Parish Waterworks District North, Lafayette Parish Waterworks District South, Lafayette Parish Public Trust Financing Authority, Lafayette Parish Clerk of Court, Lafayette Parish Assessor, District Attorney of the 15th Judicial District, Lafayette Parish Bayou Vermilion District, Lafayette Parish Communications District, and 15th Judicial District Indigent Defender Board is based on the reports of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in 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 financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the reports of other auditors provide a reasonable basis for our opinions.

In our opinion, based on our audit and the reports of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Lafayette City-Parish Consolidated Government, as of October 31, 2005, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued our report dated March 29, 2006, on our consideration of Lafayette City-Parish Consolidated Government's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards, and should be considered in conjunction with this report in considering the results of our audit.

The Management's Discussion and Analysis on pages 4 through 19 is not a required part of the basic financial statements but is supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Lafayette City-Parish Consolidated Government's basic financial statements. The accompanying financial information listed as other supplementary information (including the schedule of expenditures of federal awards) and the budgetary comparison schedules listed as required supplementary information in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied by us and the other auditors in the audit of the basic financial statements and, in our

opinion, based on our audit and the reports of other auditors, is fairly stated in all material respects in relation to the basic financial statements taken as a whole. The accompanying financial information in the Statistical Section has not been subjected to the auditing procedures applied by us in the audit of the basic financial statements and, accordingly, we express no opinion on it.

*Broussard, Poché, Lewis + Breau, L.L.P.*

Lafayette, Louisiana

March 29, 2006



## LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT

### MANAGEMENT'S DISCUSSION AND ANALYSIS

As financial management of the Lafayette City-Parish Consolidated Government (LCG), we offer readers of this financial statement an overview and analysis of the financial activities of the Lafayette City-Parish Consolidated Government. This narrative is designed to assist the reader in focusing on significant financial issues, identify changes in the LCG's financial position, identify any material deviations from the approved budget documents, and identify individual fund issues or concerns.

The Management's Discussion and Analysis (MD&A) is designed to focus on the current year's activities, resulting changes and currently known facts. It should be read in conjunction with the financial statements that begin with Exhibit A.

### FINANCIAL HIGHLIGHTS

- Assets of the LCG primary government exceeded its liabilities at the close of the most recent fiscal year by \$706.1 million (*net assets*). Of this amount, 1.4%, or \$10.0 million, (*unrestricted net assets*) may be used to meet the LCG's ongoing obligations to citizens and creditors.
- The LCG's total net assets increased by \$17.4 million (2.5%) during 2005. Governmental activities' net assets increased \$6.5 million during 2005, while business-type activities net assets increased \$10.9 million.
- As of the close of the fiscal year, the LCG's governmental funds reported combined ending fund balances of \$225.9 million, an increase of \$29.0 million in comparison with the prior year. Approximately 69.5% of this total amount, \$157.1 million, is available for spending at the LCG's discretion (*unreserved fund balance*).
- Resources available for appropriation in the General Fund were \$1.5 million above budget. Expenditures and transfers were \$2.8 million under budget for the year.
- At October 31, 2005, unreserved fund balance for the General Fund was \$21.0 million, or 26.4% of total 2005 General Fund expenditures and transfers.

### OVERVIEW OF THE FINANCIAL STATEMENTS

With the implementation of Governmental Accounting Standards Board Statement No. 34, a government's presentation of financial statements has been greatly changed. The new statements focus on the LCG as a whole (government-wide) and the major individual funds. Both perspectives (government-wide and major fund) allow the reader to address relevant questions, broaden a basis for comparison (year to year or government to government), and should enhance LCG's accountability.

## **Government-Wide Financial Statements**

The government-wide financial statements (see Exhibits A and B) are designed to be similar to private-sector business in that all governmental and business-type activities are consolidated into columns which add to a total for the primary government. These statements combine governmental funds' current financial resources with capital assets and long-term obligations. Also presented in the government-wide financial statements is a total column for the business-type activities of the primary government. Component units are separate legal governmental entities to which the LCG Council may be obligated to provide financial assistance and are presented as a separate column in the government-wide statements and as individual activities in the fund financial statements.

The Statement of Net Assets (Exhibit A) presents information on all the LCG's assets and liabilities, with the difference between the two reported as net assets. Over time, changes in net assets may serve as a useful indicator of whether the financial position of the LCG is improving or deteriorating.

The Statement of Activities (Exhibit B) presents information showing how the LCG's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods. For example, uncollected taxes and earned but unused vacation leave result in cash flows for future periods. The focus of the Statement of Activities is on both the gross and net cost of various activities that are provided by the government's general tax and other revenues. This is intended to summarize information and simplify the user's analysis of cost of various governmental services and/or subsidy to various business-type activities and component units.

The governmental activities reflect the LCG's basic services including public safety (fire and law enforcement), general government (executive, legislative, judicial, finance, administrative services), streets and drainage, traffic and transportation, culture and recreation, health and welfare, economic development, conservation, and urban redevelopment and housing. These services are financed primarily with taxes. The business-type activities reflect private sector type operations where the fee for service typically covers all or most of the cost of operations including depreciation. The City's electric, water, wastewater, and fiber optics utilities and the LCG's solid waste collection, environmental services and animal shelter control program are reported here.

## **Fund Financial Statements**

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Traditional users of governmental financial statements will find the fund financial statements presentation more familiar. The focus is now on major funds, rather than generic fund types.

**Governmental Funds** are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. The governmental major funds (see Exhibits C through F) presentation is presented on a sources and uses of liquid resources basis. This is the manner in which the financial plan is typically developed. Unlike the government-wide financial statements, governmental fund financial statements focus on near-term outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's current financing requirements. The LCG has presented the General Fund, the City's Sales Tax Trust funds and the Capital Improvement Fund as major funds. All non-major governmental funds are presented in one column, titled Other Governmental Funds. Combining financial statements of the non-major funds can be found in the other supplementary information section that follows the basic financial statements.

**Proprietary Funds** encompass both enterprise and internal service funds on the fund financial statements. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. Internal service funds are an accounting device used to accumulate and allocate costs internally among the LCG's various functions. The LCG uses internal service funds to account for its central vehicle maintenance, central printing, and self-insured insurance, and group hospitalization activities. Because all of these services predominantly benefit governmental rather than business-type functions, they have been included within the governmental activities section in the government-wide financial statements. Combining statements of the non-major individual enterprise and internal service funds can be found in the other supplementary information section following the basic financial statements. The basic proprietary fund statements are located at Exhibits G through K.

**Fiduciary Funds** are used to account for resources held by the LCG in a trustee capacity or as an agent for others. These funds (see Exhibits L and M) are restricted in purpose and do not represent discretionary assets of the LCG. Therefore, these assets are not presented as part of the government-wide financial statements.

The total columns on the business-type fund financial statements for enterprise funds (see Exhibits G and I) and on the governmental funds financial statements (see Exhibits C and E) at the government-wide financial statements require reconciliation. The governmental funds differences result from the different measurement focus and the reconciliation is presented on the pages following each statement (see Exhibits D and F). The flow of current financial resources will reflect bond proceeds and interfund transfers as other financial sources as well as capital expenditures and bond principal payments as expenditures. The reconciliation will eliminate these transactions and incorporate the capital assets and long-term obligations into the *Governmental Activities* column in the government-wide statements. For proprietary funds, the differences relate to transactions with the governmental funds that have been eliminated. This reconciliation is presented on the pages following the statements (see Exhibits H and J).

### **Capital Assets**

General capital assets include land, land improvements, easements, buildings, vehicles, equipment and machinery, infrastructure, and all other assets of a tangible nature that are used in operations and that exceed the LCG's capitalization threshold (see Note 10). All projects completed and acquisitions occurring in fiscal year ended October 31, 2005 have been capitalized. The LCG has capitalized all purchased capital assets and all donated non-infrastructure general capital assets. Prior to the implementation of the new reporting model, no depreciation was charged on general capital assets. Accumulated depreciation was recorded for the first time in the 2002 financial statements based on the date of acquisition and the life span of the asset.

### **Notes to the Financial Statements**

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements are a required part of the basic financial statements and can be found on pages 64 through 114 of this report.

### **Other Information**

In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information*, the budgetary comparison schedules. Required supplementary information can be found in Exhibits P-1 through P-4 of this report.

The other supplementary information section referred to earlier in connection with the non-major governmental and proprietary funds is presented immediately following the required supplementary information in Exhibits Q-1 through Q-43.

Also included in the report are the Office of Management and Budget A-133 Single Audit Auditor reports, findings and schedules.

The Statistical Section (see Tables 1 through 15) are included for additional information and analysis and do not constitute a part of the audited financial statements.

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

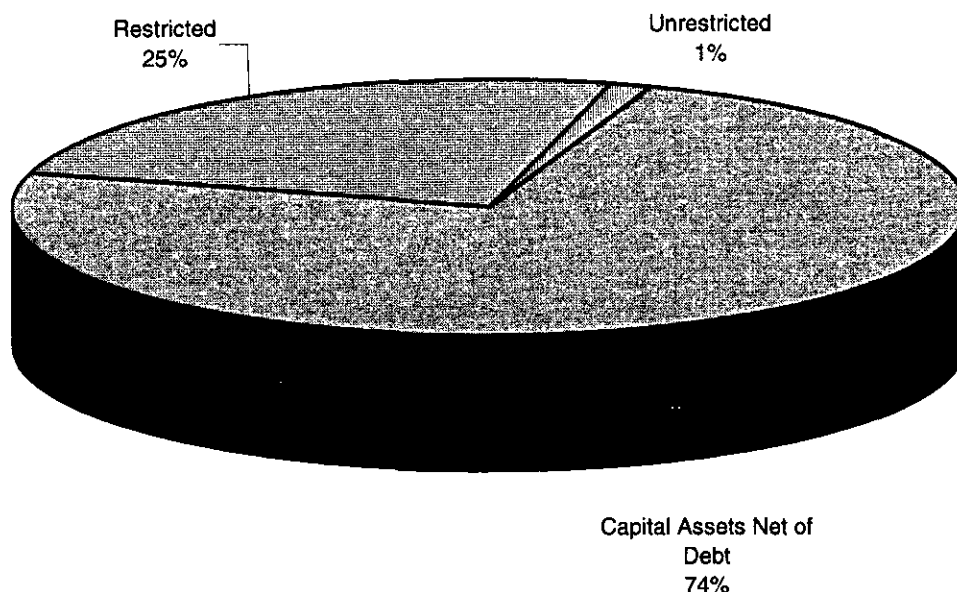
The following table reflects the condensed Statement of Net Assets for 2005, with comparative figures from 2004:

TABLE 1  
LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
CONDENSED STATEMENT OF NET ASSETS  
October 31, 2005 and 2004  
(in millions)

	Governmental Activities		Business-Type Activities		Total	
	2005	2004	2005	2004	2005	2004
<b>Assets:</b>						
Current and other assets	\$256.8	\$218.8	\$ 63.9	\$ 56.7	\$ 320.7	\$ 275.5
Restricted assets	-	-	197.4	273.9	197.4	273.9
Capital assets	455.2	455.7	513.3	432.2	968.5	887.9
Total assets	<u>\$712.0</u>	<u>\$674.5</u>	<u>\$774.6</u>	<u>\$762.8</u>	<u>\$1,486.6</u>	<u>\$1,437.3</u>
<b>Liabilities:</b>						
Current liabilities	\$ 30.2	\$ 21.9	\$ 39.3	\$ 29.7	\$ 69.5	\$ 51.6
Long-term liabilities	427.1	403.0	283.9	292.6	711.0	695.6
Total liabilities	<u>\$457.3</u>	<u>\$424.9</u>	<u>\$323.2</u>	<u>\$322.3</u>	<u>\$ 780.5</u>	<u>\$ 747.2</u>
<b>Net assets:</b>						
Invested in capital assets net of debt	\$220.7	\$220.2	\$300.8	\$284.5	\$ 521.5	\$ 504.7
Restricted	57.9	52.5	116.7	119.3	174.6	171.8
Unrestricted	(23.9)	(23.1)	33.9	36.7	10.0	13.6
Total net assets	<u>\$254.7</u>	<u>\$249.6</u>	<u>\$451.4</u>	<u>\$440.5</u>	<u>\$ 706.1</u>	<u>\$ 690.1</u>

For more detailed information see Exhibit A, the Statement of Net Assets.

## 2005 Net Assets



The LCG's combined net assets at year end total \$706.1 million. Approximately 74% (\$521.5 million) of the LCG's net assets as of October 31, 2005 reflects the LCG's investment in capital assets (land, buildings, infrastructure, machinery and equipment) less any related outstanding debt used to acquire those assets that is still outstanding. The LCG uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Another 25% (174.6 million) of the LCG's net assets are subject to external restrictions on how they may be used, such as property tax approved by the electorate for specific purposes. The remaining 1% (\$10.0 million) of net assets, referred to as *unrestricted*, may be used to meet the ongoing obligations of the LCG to citizens and creditors.

The deficit in unrestricted net assets in governmental activities is caused by the excess of non-capital related long-term debt (the retirement systems notes and claims liabilities) and by unused employee vacation and sick days not previously funded; which together exceed current assets that are not externally dedicated for specific purposes.

The following Table 2 provides a summary of the changes in net assets for the year ended October 31, 2005, with comparative figures from 2004:

TABLE 2  
LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
CONDENSED STATEMENT OF CHANGES IN NET ASSETS  
For the Years Ended October 31, 2005 and 2004  
(in millions)

	Governmental Activities		Business-Type Activities		Total	
	2005	2004	2005	2004	2005	2004
<b>Revenues:</b>						
Program revenue -						
Fees, fines, and charges for services	\$ 11.3	\$ 10.1	\$271.9	\$225.5	\$283.2	\$235.6
Operating grants and contributions	13.0	13.8	-	-	13.0	13.8
Capital grants and contributions	2.2	3.4	.5	-	2.7	3.4
General revenues -						
Sales taxes	63.8	59.4	-	-	63.8	59.4
Other taxes	40.0	36.1	-	-	40.0	36.1
Grants and contributions not restricted to specific programs	3.4	3.5	-	-	3.4	3.5
Other	9.2	8.3	1.8	2.1	11.0	10.4
Total revenues	<u>\$142.9</u>	<u>\$134.6</u>	<u>\$274.2</u>	<u>\$227.6</u>	<u>\$417.1</u>	<u>\$362.2</u>
<b>Expenses:</b>						
General government	\$ 31.0	\$ 28.9	\$ -	\$ -	\$ 31.0	\$ 28.9
Public safety	41.4	38.8	-	-	41.4	38.8
Traffic and transportation	7.1	6.7	-	-	7.1	6.7
Streets and drainage	13.9	15.2	-	-	13.9	15.2
Urban redevelopment and housing	3.7	4.8	-	-	3.7	4.8
Economic development and assistance	1.0	1.0	-	-	1.0	1.0
Culture and recreation	17.7	16.3	-	-	17.7	16.3
Health and welfare	2.2	1.6	-	-	2.2	1.6
Economic opportunity	2.1	1.9	-	-	2.1	1.9
Conservation of natural resources	0.1	0.1	-	-	0.1	0.1
Intergovernmental	1.7	2.1	-	-	1.7	2.1
Unallocated depreciation	11.6	11.0	-	-	11.6	11.0
Combined utilities system	-	-	192.0	151.3	192.0	151.3
Coal-fired electric plant	-	-	47.2	39.4	47.2	39.4
Animal shelter and control	-	-	0.7	0.7	0.7	0.7
Solid waste collection	-	-	7.6	7.3	7.6	7.3
Interest on long-term debt	18.7	20.1	-	-	18.7	20.1
Total expenses	<u>\$152.2</u>	<u>\$148.5</u>	<u>\$247.5</u>	<u>\$198.7</u>	<u>\$399.7</u>	<u>\$347.2</u>
Increase (decrease) in net assets before transfers	\$ (9.3)	\$ (13.9)	\$ 26.7	\$ 28.9	\$ 17.4	\$ 15.0
Transfers	15.8	15.7	(15.8)	(15.7)	-	-
Increase in net assets	\$ 6.5	\$ 1.8	\$ 10.9	\$ 13.2	\$ 17.4	\$ 15.0
Net assets, November 1	249.6	187.7	440.5	427.3	690.1	615.0
Prior period adjustment	(1.4)	60.1	-	-	(1.4)	60.1
Net assets, October 31	<u>\$254.7</u>	<u>\$249.6</u>	<u>\$451.4</u>	<u>\$440.5</u>	<u>\$706.1</u>	<u>\$690.1</u>

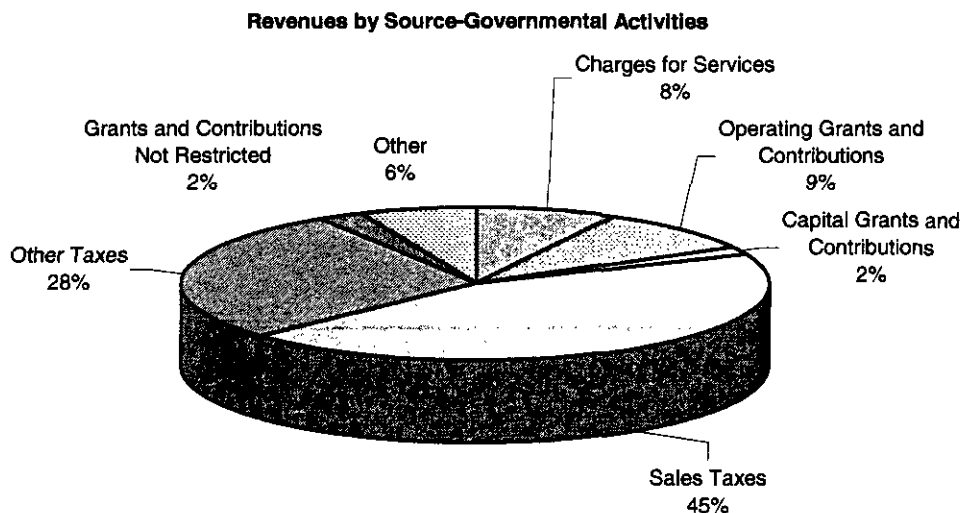
The LCG's total revenues were \$417.1 million and the total cost of all programs and services was \$399.7 million. Therefore, net assets increased \$17.4 million from operations during the year. Our analysis below separately describes the operations of governmental and business type activities.

Governmental Activities net assets increased \$6.5 million in 2005. The cost of all governmental activities this year was \$152.2 million. As shown in the Statement of Activities in Exhibit B, the amount that our taxpayers financed was \$125.7 million because some of the cost was paid by those who directly benefited from the programs (\$11.3 million) or by other governments and organizations that subsidized certain programs with grants and contributions (\$15.2 million). Program revenues only covered 17% of total costs. The remainder was paid with taxes and other revenues, such as investment earnings and unrestricted grants and contributions.

The LCG's largest program in governmental activities is public safety, with over \$41.4 million of resources applied thereto. Following that is general government, interest on long-term debt, and culture and recreation.

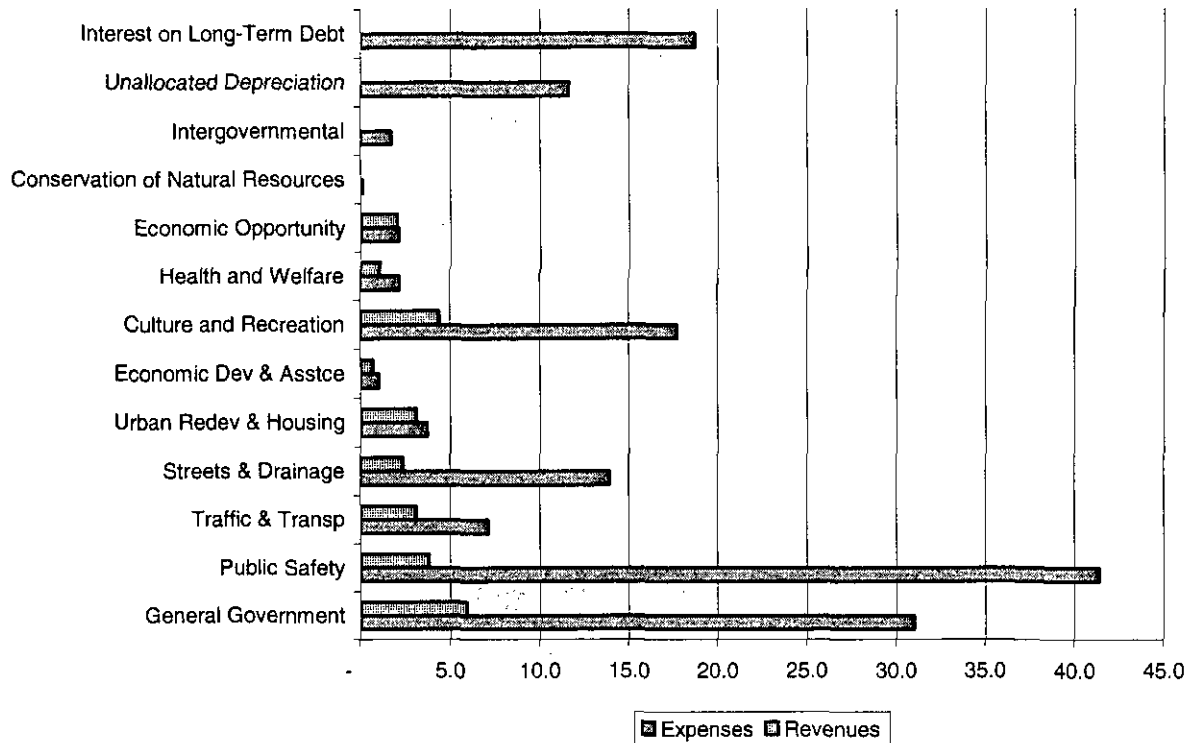
The government's net assets increased \$17.4 million during the current fiscal year. Governmental Activities net assets increased \$6.5 million. Some factors affecting the change in net assets for governmental activities were:

- (1) An increase in long-term debt of \$24.1 million due to new bond issues for capital improvements and refundings.
- (2) An increase in funds restricted for debt service of \$1 million, and an increase in funds restricted for capital projects of \$3.5 million.
- (3) An additional \$4.4 million in sales tax revenues due to increased retail sales, and an additional \$3.8 million in property tax revenues due to growth in property assessed valuation and additions to the tax rolls.
- (4) An increase in investment earnings of \$1.3 million.



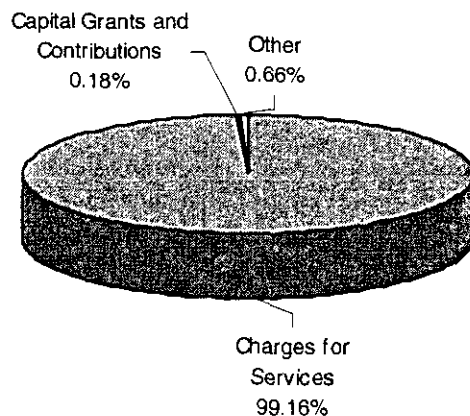


**Expenses & Program Revenues-Governmental Activities**

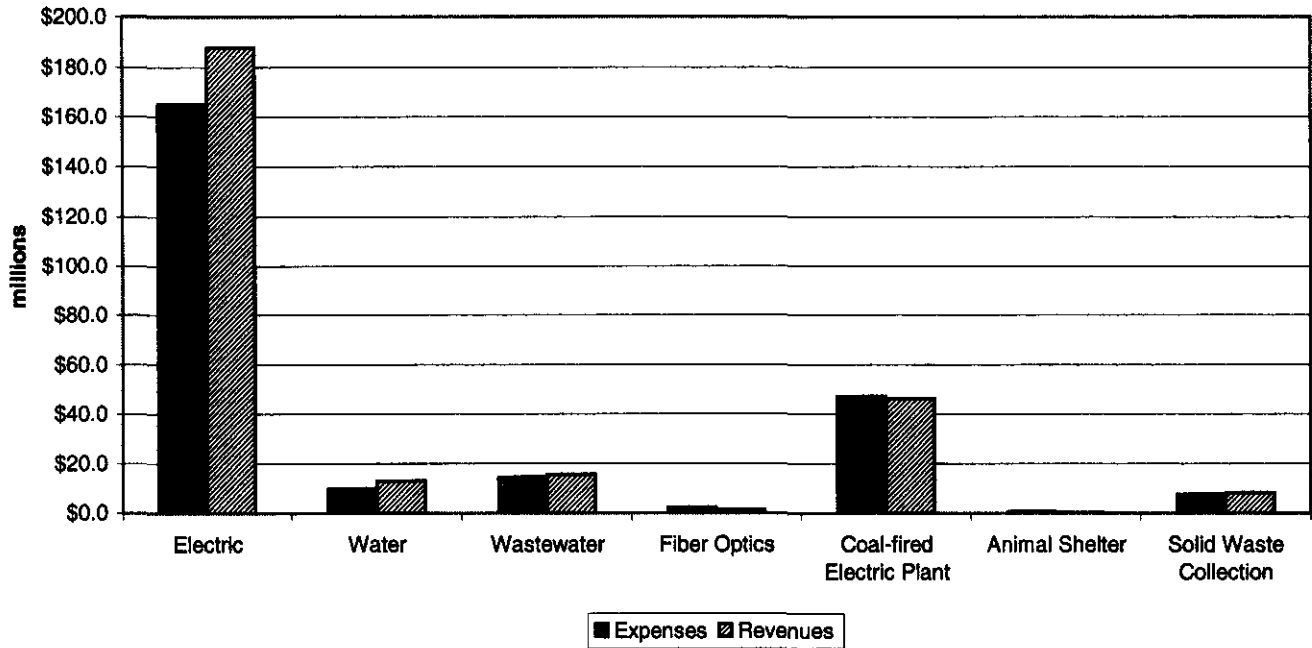


*Business Type Activities* net assets increased by \$10.9 million in 2005. Charges for services make up 99.2% of the revenues in the business-type activities. Most of the net asset increase was in the LCG's main enterprise fund, the Utilities System. The other enterprise funds mainly broke even for the year, with revenues equaling expenses. The Utilities System revenues increased \$44.0 million due mostly to production cost increases that were passed on to customers through an increased fuel adjustment rate on electric billings.

**Revenues by Source-Business-type Activities**



**Expenses & Program Revenues-Business-Type Activities**



**FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS**

As noted earlier, the LCG uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

*Governmental Funds:* The focus of the LCG's governmental funds is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the LCG's financing requirements. In particular, *unreserved fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the fiscal year, the LCG's governmental funds reported combined ending fund balances of \$225.9 million, an increase of \$29.0 million in comparison with the prior year. Approximately 69.5% of this total amount (\$157.1 million) constitutes *unreserved fund balance*, which is available for spending at the LCG's discretion. The remainder of fund balance is *reserved* to indicate that it is not available for new spending because it has already been committed to: (1) liquidation of contracts and purchase orders of the prior period (\$14.2 million), (2) payment of debt service (\$46.0 million), (3) loans to low-income recipients (\$4.9 million), (4) construction (\$3.4 million), and (5) other miscellaneous commitments (\$0.3 million).

The General Fund is the chief operating fund of the Lafayette Consolidated Government. At the end of the fiscal year, total fund balance of the General Fund was \$21.1 million, \$21.0 million of which was unreserved. Compared with total fund balance of \$23.4 million at the end of 2004, fund balance decreased approximately \$2.3 million during 2005. Key factors contributing to this change were as follows:

- (1) An increase in tax revenues of \$2.0 million.
- (2) An increase in debt service of approximately \$2.7 million.
- (3) An increase in General Fund expenditures totaling \$2.7 million; primarily for salary increases, insurance cost increases, and retirement cost increases for employees.

Fund balance in the Sales Tax Capital Improvement Fund had a minor decline of \$.1 million in 2005, due to a draw down for capital projects use.

*Proprietary Funds:* The LCG's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. As of the end of the current fiscal year, the primary government's proprietary funds reported ending net assets of \$444.0 million, an increase of \$8.1 million in comparison with the prior year.

LCG's main proprietary fund is the Utilities System Fund, which accounts for electric, water, wastewater, and fiber optic services. This fund ended the year with an increase of \$7.8 million in net assets, after transferring \$16.3 million to the General Fund as a payment in-lieu-of-taxes. As previously noted, the Utilities System had an increase in electric fuel adjustment rates due to higher fuel costs. This, along with a moderate increase in sales, resulted in an increase in revenues of approximately \$44.0 million for the Utilities System.

#### **GENERAL FUND BUDGETARY HIGHLIGHTS**

The total difference between the original General Fund budget and the final amended budget was an increase in appropriations of \$5.8 million. The major part of this increase is attributable to a one-time supplement to the self-insured group hospitalization plan of \$3.1 million. The remainder of the appropriation increases reflected higher costs for utilities, transportation, street lighting, and retirement. Revenues budgeted increased about \$1.0 million. This resulted in a \$4.8 million net increase funded from prior year available fund balances.

When actual results for 2005 are compared with the final budget, revenue collections, including transfers, exceeded budget by \$1.5 million; and expenditures and transfers were \$2.8 million less than appropriated--a positive variance of \$4.3 million. There were no overruns on expenditures at the legal level of control. Material differences between actual results and budgeted amounts in the General Fund are as follows:

- Sales tax revenue collections exceeded budget projections by \$1.6 million.
- Approximately \$2.6 million represented unexpended operating appropriations, most of which represent salary and retirement appropriations due to various vacant positions throughout the year.

- A supplemental transfer of \$3.1 million to the group hospitalization fund to cover part of the 2004 operating deficit in that fund.
- Revenues from oil and gas leases and rentals exceeded budget projections by \$.7 million.

**CAPITAL ASSET AND DEBT ADMINISTRATION**

**Capital Assets:** The Lafayette Consolidated Government's investment in capital assets for its governmental and business type activities as of October 31, 2005 amounts to \$968.5 million (net of accumulated depreciation). This investment in capital assets includes land, buildings and improvements, machinery and equipment, parking facilities, electric, water, wastewater, and fiber optic utility facilities, roads, highways, bridges, and drainage systems. The net increase in the LCG's investment in capital assets for the current fiscal year was 9.2%, a .2% increase for governmental activities and an 18.8% increase for business-type activities.

TABLE 3  
LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
CAPITAL ASSETS  
(NET OF DEPRECIATION)  
October 31, 2005 and 2004  
(in millions)

	Governmental Activities		Business-Type Activities		Total	
	2005	2004*	2005	2004	2005	2004*
Land	\$ 31.1	\$ 23.4	\$ 13.7	\$ 12.9	\$ 44.8	\$ 36.3
Buildings and improvements	70.4	72.3	0.2	0.3	70.6	72.6
Equipment	19.0	20.0	2.7	3.3	21.7	23.3
Infrastructure	283.4	267.6	-	-	283.4	267.6
Utility plant and equipment	-	-	410.6	343.9	410.6	343.9
Utility plant acquisition adjustments	-	-	21.2	22.8	21.2	22.8
Construction in progress	<u>51.3</u>	<u>71.0</u>	<u>64.9</u>	<u>49.0</u>	<u>116.2</u>	<u>120.0</u>
<b>Total</b>	<u><b>\$455.2</b></u>	<u><b>\$454.3</b></u>	<u><b>\$513.3</b></u>	<u><b>\$432.2</b></u>	<u><b>\$968.5</b></u>	<u><b>\$886.5</b></u>

\* Restated

Major capital asset events during the current fiscal year included the following:

- Completion of several major drainage improvement projects, including Belle Terre Coulee Ph II, Steiner Rd Drainage, and Acorn Coulee
- Substantial completion and/or completion of several major road improvements and extensions, such as Kaliste Saloom to Starling and W. Butcher & University Turn Lanes and the start of Ambassador Caffery and Ridge Intersectional Improvements.

- Completion of the new Wetlands Golf Course.
- Completion of various other street, drainage and recreation and parks improvements.
- Completion of various improvements to the Adult Correctional Center.
- Substantial completion of the 90 MW North Generating Plant for the Utilities System

Additional information on the LCG's capital assets can be found in Note 10 of this report.

**Long-Term Debt:** At the end of the current fiscal year, the LCG had total bonded debt outstanding of \$689.2 million. Of this amount, \$53.7 million comprises debt backed by the full faith and credit of the Lafayette Parish government. The remainder of the debt represents bonds secured solely by specified revenue sources such as the Utilities System revenues and the 2% City sales tax revenues. There are no general obligation bonds outstanding for the City of Lafayette at the end of the fiscal year.

TABLE 4  
LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
SUMMARY OF OUTSTANDING DEBT AT YEAR-END  
October 31, 2005 and 2004  
(in millions)

	Governmental Activities		Business-Type Activities		Total	
	2005	2004	2005	2004	2005	2004
Claims payable	\$ 8.0	\$ 7.3	\$ -	\$ -	\$ 8.0	\$ 7.3
Compensated absences	9.6	9.2	4.2	3.6	13.8	12.8
Parish general obligation bonds	51.6	37.9	-	-	51.6	37.9
Parish certificates of indebtedness	2.1	2.5	-	-	2.1	2.5
City sales tax revenue bonds	309.0	298.2	-	-	309.0	298.2
Taxable refunding bonds	46.8	47.9	-	-	46.8	47.9
Utilities revenue bonds	-	-	201.3	202.3	201.3	202.3
Lafayette Public Power Authority Revenue Bonds	-	-	78.4	86.7	78.4	86.7
<b>Total</b>	<b><u>\$427.1</u></b>	<b><u>\$403.0</u></b>	<b><u>\$283.9</u></b>	<b><u>\$292.6</u></b>	<b><u>\$711.0</u></b>	<b><u>\$695.6</u></b>

The Lafayette Consolidated Government issued an additional \$102.5 million in bonded debt during the year, the majority of which were refunding bonds.

The Lafayette Consolidated Government's total debt increased during the year by \$15.4 million. This is a result of the refinancing of existing debt to take advantage of lower interest rates and the issuance of new bonds for capital improvements, offset somewhat by scheduled principal payments. The City's capital outlay program approved by the electorate in 1997 includes total bonds authorized of \$229.0 million. At the end of 2005, there were only about \$5.0 million of bonds unissued under that authorization.

The City of Lafayette issued \$62.0 million of Public Improvement Sales Tax Refunding Bonds, Series 2005 and 2005A, dated March 22, 2005 (secured by the 1% 1985 general sales and use tax) for the purpose of advance refunding various maturities of the Public Improvement Sales Tax Bonds, Series 1997A and 1997B, and 1999A and 1999B.

The City of Lafayette issued \$25.9 million of Public Improvement Sales Tax Revenue Bonds, Series 2005B and 2005C, dated June 1, 2005 (secured by the 1% 1961 general sales and use tax and the 1% 1985 general sales and use tax) for the purpose of purchasing, constructing, acquiring and extending street, drainage, and recreation improvements.

The Parish of Lafayette issued \$14.6 million of General Obligation Bonds, Series 2005, dated June 1, 2005 (secured by unlimited ad valorem taxation) for the purpose of constructing and improving public library facilities.

As of October 31, 2005, LCG bonds are rated by two of the major rating services as follows:

	<u>Underlying Ratings</u>		<u>Insured Ratings</u>	
	<u>Moody's Investors Service</u>	<u>Standard and Poor's</u>	<u>Moody's Investors Service</u>	<u>Standard and Poor's</u>
City of Lafayette Sales Tax Revenue Bonds 1961 and 1985 Taxes	A2	A+	Aaa	AAA
Lafayette Parish General Obligation Bonds	A2	A+	Aaa	AAA
City of Lafayette Utilities System Revenue Bonds	A1	A	Aaa	AAA
Lafayette Public Power Authority Revenue Bonds	A3	A	Aaa	AAA

Computation of the legal debt margin for general obligation bonds is as follows:

**Governing Authority: City of Lafayette, Louisiana**

Ad valorem Taxes:

Assessed Valuation, 2004 tax roll (FY 2005)	\$ <u>785,154,517</u>
Debt Limit: 10% of Assessed Valuation (for any one purpose)	\$ 78,515,452
Debt Limit: 35% of Assessed Valuation (aggregate, all purposes)	274,804,081

There are no outstanding bonds secured by ad valorem taxes of the City of Lafayette at this time.

**Governing Authority: Parish of Lafayette, Louisiana**

Ad valorem Taxes:

Assessed Valuation, 2004 tax roll (FY 2005)	\$1,213,764,199
Debt Limit: 10% of Assessed Valuation (for any one purpose)	\$ 121,376,420
Debt Outstanding by purpose:	
Roads and Bridges	\$ 15,383,677
Parish Courthouse	\$ 1,416,608
Drainage	\$ 6,809,537
Fire Protection	\$ 649,792
Recreation	\$ 989,509
Jail	\$ 4,708,680
Public Library	\$ 21,597,197

The Louisiana Revised Statutes limit the City's bonded debt for any one purpose to 10% of the assessed valuation of the taxable property and 35% for all purposes. The Parish bonded debt is limited to 10% of the assessed valuation of the taxable property for any one purpose.

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES**

Many factors were considered when preparing the fiscal year 2006 budget. One of those factors is the economy. The 2005 assessed valuation for the City of Lafayette increased 5.1% and the Parish of Lafayette experienced a 7.3% increase compared to 2004. The Lafayette MSA civilian labor force employed in August 2005 was 122,629 compared to 117,051 in August 2004. Also, in August 2005, unemployment in Lafayette Parish stood at 4.5% versus the State rate of 5.5%.

The City's 2% general sales and use tax and the Parish's 1% general sales and use tax are major revenue sources to the General Fund, making up 32% of revenues. The historical trend for the City sales tax has been positive and resulted in a 5% increase for fiscal year 2005. The FY 2006 budget was prepared with a 2.5% decrease compared to the 2005 actual. However, for the period of November 2005

through March 2006, a 27% increase has been realized over the same period in the previous year. The average annual increase since 1987 is 5.1%. The Parish sales tax increased 13.8% in 2005 following a 0.9% decrease in 2004. The increase for the first five months of FY 2006 compared to the same period in FY 2005 is 9.5%. The FY 2006 budget includes a projected increase of 3%. The average annual increase since 1987 is 4.4%.

Another major revenue source to the City General Fund is the Utilities System's payment in-lieu-of-tax (ILOT), which makes up 23% of the City's revenues. The ILOT for fiscal year 2005 was \$16.3 million and is projected at \$17.1 million for the 2006 budget.

Amounts available for appropriation in the General Fund FY 2006 budget are \$81.4 million, an increase of 1% over the final 2005 budget of \$78.6 million. Leading the increase in revenues are property taxes and sales taxes as discussed above. Increased appropriations funded operating costs related to retirement cost, health insurance costs, a 2% general salary increase, the operating costs for a new golf course, and increased library services.

The FY 2006 budget estimates that the LCG's budgetary General Fund balance is expected to decrease by \$1.7 million by the close of 2006.

As for business-type activities, revenue increases are anticipated due to moderate growth in retail electric, water, and wastewater sales, and a 25% increase in the wastewater rate effective November 2005. Fuel and purchase power costs for the electric system are estimated to be about the same level as the previous year. The Utilities System continues its capital program to complete two gas fueled aero-derivative combustion turbine generators with a nominal peaking power of 90 MW each for a total cost of approximately \$124 million.

#### **REQUESTS FOR INFORMATION**

This financial report is designed to provide a general overview of the finances of the Lafayette City-Parish Consolidated Government and to demonstrate accountability for monies received. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Lafayette Consolidated Government, Office of Finance and Management, P.O. Box 4017-C, Lafayette, Louisiana, 70502.



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BASIC FINANCIAL STATEMENTS

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

STATEMENT OF NET ASSETS  
October 31, 2005

ASSETS	Primary Government			Component Units
	Governmental Activities	Business-Type Activities	Total	
Cash	\$ 8,405,217	\$ 12,293,554	\$ 20,698,771	\$ 33,370,127
Investments	218,415,040	5,449,586	223,864,626	16,942,476
Accrued interest receivable	1,343,678	1,650	1,345,328	72,081
Assessments receivable	3,601	24,873	28,474	-
Loans receivable, net	4,124,377	-	4,124,377	-
Inventories, net	302,979	11,170,510	11,473,489	121,757
Accounts receivable, net	1,923,745	29,546,031	31,469,776	1,039,805
Due from primary government	-	-	-	1,471,874
Due from component units	270,309	-	270,309	-
Due from other governmental agencies	17,591,031	1,312,103	18,903,134	5,019,048
Due from external parties	3,971	-	3,971	37,493
Taxes receivable	-	-	-	2,423,294
Other receivables	149,890	-	149,890	157,817
Prepaid items	90,868	82,966	173,834	272,612
Other assets	-	-	-	7,692
Restricted assets:				
Cash	-	19,081,839	19,081,839	1,834,806
Investments	-	177,546,269	177,546,269	1,537,768
Receivables	-	774,264	774,264	-
Deferred debits	4,194,302	4,010,937	8,205,239	82,112
Capital assets:				
Non-depreciable	82,356,524	78,591,875	160,948,399	17,109,260
Depreciable, net	<u>372,801,356</u>	<u>434,722,232</u>	<u>807,523,588</u>	<u>65,674,082</u>

Total assets \$711,976,888    \$ 774,608,689    \$1,486,585,577    \$147,174,104  
See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

STATEMENT OF NET ASSETS (CONTINUED)  
October 31, 2005

LIABILITIES	Primary Government			Component Units
	Governmental Activities	Business-Type Activities	Total	
Cash overdraft	\$ -	\$ -	\$ -	\$ 1,624,103
Accounts payable	5,953,864	28,106,248	34,060,112	2,651,320
Accrued liabilities	1,318,698	2,191,985	3,510,683	524,889
Retainage payable	1,165,467	4,949,855	6,115,322	-
Other payables	227,561	-	227,561	125,338
Internal balances	7,208,416	(7,208,416)	-	-
Due to component units	1,471,874	-	1,471,874	-
Due to primary government	-	-	-	76,516
Due to other governmental agencies	4,312,087	-	4,312,087	8,783
Deferred revenue	1,823,108	-	1,823,108	1,781,260
Due to external parties	2,803	-	2,803	-
Accrued interest payable	6,648,671	6,597,651	13,246,322	79,515
Customer deposits	-	4,674,315	4,674,315	15,975
Long-term liabilities:				
Portion due or payable within one year -				
Claims payable	6,050,852	-	6,050,852	-
Bonds and notes payable	18,908,000	9,410,000	28,318,000	747,424
Capital leases	-	-	-	291,855
Accrued compensated absences	3,423,047	1,127,727	4,550,774	270,788
Portion due or payable after one year -				
Claims payable	1,982,722	-	1,982,722	-
Bonds and notes payable, net	390,589,382	270,291,608	660,880,990	11,769,004
Capital leases	-	-	-	863,027
Accrued compensated absences	6,160,282	3,023,943	9,184,225	730,395
Total liabilities	<u>\$457,246,834</u>	<u>\$ 323,164,916</u>	<u>\$ 780,411,750</u>	<u>\$ 21,560,192</u>
NET ASSETS				
Invested in capital assets, net of related debt	\$220,749,556	\$ 300,796,398	\$ 521,545,954	\$ 72,189,737
Restricted for:				
Capital projects	3,784,078	-	3,784,078	3,054,453
Debt service	39,349,404	116,713,303	156,062,707	594,168
Other	14,704,465	-	14,704,465	3,003,820
Unrestricted	(23,857,449)	33,934,072	10,076,623	46,771,734
Total net assets	<u>\$254,730,054</u>	<u>\$ 451,443,773</u>	<u>\$ 706,173,827</u>	<u>\$125,613,912</u>
Total liabilities and net assets	<u>\$711,976,888</u>	<u>\$ 774,608,689</u>	<u>\$1,486,585,577</u>	<u>\$147,174,104</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

STATEMENT OF ACTIVITIES  
For the Year Ended October 31, 2005

Function/Program	Expenses	Program Revenues		
		Fees, Fines and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>Primary government:</b>				
Governmental activities -				
General government	\$ 30,961,386	\$ 3,511,338	\$ 2,205,057	\$ 184,750
Public safety	41,443,852	2,314,830	1,168,439	271,012
Traffic and transportation	7,158,060	584,474	1,510,923	983,251
Streets and drainage	13,900,504	67,824	1,623,663	670,967
Urban redevelopment and housing	3,676,159	358,689	2,775,569	-
Economic development and assistance	1,044,207	8,600	660,370	-
Culture and recreation	17,725,354	4,121,365	235,052	56,225
Health and welfare	2,161,582	337,500	793,741	-
Economic opportunity	2,066,043	-	2,060,414	-
Conservation of natural resources	67,369	-	-	-
Intergovernmental	1,666,058	-	-	-
Unallocated depreciation	11,643,105	-	-	-
Interest on long-term debt	18,695,021	-	-	-
<b>Total governmental     activities</b>	<b>\$152,208,700</b>	<b>\$ 11,304,620</b>	<b>\$ 13,033,228</b>	<b>\$ 2,166,205</b>
Business-type activities -				
Electric	\$165,180,636	\$ 187,847,591	\$ -	\$ -
Water	9,991,088	12,560,795	-	446,174
Wastewater	14,526,270	15,600,758	-	40,650
Fiber optics	2,336,660	1,272,639	-	-
Coal-fired electric plant	47,249,455	46,266,400	-	-
Animal shelter control program	670,385	229,362	-	48,785
Solid waste collection services	7,607,210	8,160,523	-	44,539
<b>Total business-type     activities</b>	<b>\$247,561,704</b>	<b>\$ 271,938,068</b>	<b>\$ -0-</b>	<b>\$ 580,148</b>
<b>Total primary     government</b>	<b>\$399,770,404</b>	<b>\$ 283,242,688</b>	<b>\$ 13,033,228</b>	<b>\$ 2,746,353</b>

Net (Expense) Revenue and Change in Net Assets			
Primary Government			
Governmental Activities	Business-Type Activities	Total	Component Units
\$ (25,060,241)	\$ -	\$ (25,060,241)	\$ -
(37,689,571)	-	(37,689,571)	-
(4,079,412)	-	(4,079,412)	-
(11,538,050)	-	(11,538,050)	-
(541,901)	-	(541,901)	-
(375,237)	-	(375,237)	-
(13,312,712)	-	(13,312,712)	-
(1,030,341)	-	(1,030,341)	-
(5,629)	-	(5,629)	-
(67,369)	-	(67,369)	-
(1,666,058)	-	(1,666,058)	-
(11,643,105)	-	(11,643,105)	-
<u>(18,695,021)</u>	<u>-</u>	<u>(18,695,021)</u>	<u>-</u>
<u>\$ (125,704,647)</u>	<u>\$ -0-</u>	<u>\$ (125,704,647)</u>	<u>\$ -0-</u>
\$ -	\$ 22,666,955	\$ 22,666,955	\$ -
-	3,015,881	3,015,881	-
-	1,115,138	1,115,138	-
-	(1,064,021)	(1,064,021)	-
-	(983,055)	(983,055)	-
-	(392,238)	(392,238)	-
<u>-</u>	<u>597,852</u>	<u>597,852</u>	<u>-</u>
<u>\$ -0-</u>	<u>\$ 24,956,512</u>	<u>\$ 24,956,512</u>	<u>\$ -0-</u>
<u>\$ (125,704,647)</u>	<u>\$ 24,956,512</u>	<u>\$ (100,748,135)</u>	<u>\$ -0-</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

STATEMENT OF ACTIVITIES (CONTINUED)  
For the Year Ended October 31, 2005

<u>Function/Program</u>	<u>Expenses</u>	<u>Program Revenues</u>		
		<u>Fees, Fines and Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
Component units	\$ 42,681,570	\$ 30,147,506	\$ 9,270,160	\$ 5,788,755

General revenues:

Taxes -

Property

Sales

Occupational

Insurance premium

Other

Franchise fees

Interest and penalties - delinquent taxes

Grants and contributions not restricted to  
specific programs

Investment earnings

Miscellaneous

Gain (loss) on sale of capital assets

Special items

Transfers

Total general revenues and transfers

Change in net assets

Net assets, beginning, as previously reported

Prior period adjustment

Net assets, as restated

Net assets, ending

See Notes to Financial Statements.

<u>Net (Expense) Revenue and Change in Net Assets</u>			
<u>Primary Government</u>			
<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>	<u>Component Units</u>
\$ -0-	\$ -0-	\$ -0-	\$ 2,524,851
\$ 37,712,522	\$ -	\$ 37,712,522	\$ 4,330,092
63,755,254	-	63,755,254	-
1,720,047	-	1,720,047	-
518,709	-	518,709	-
53,764	-	53,764	1,355,772
2,022,404	-	2,022,404	-
131,040	-	131,040	-
3,384,279	-	3,384,279	301,052
4,602,691	1,842,467	6,445,158	4,486,952
2,609,808	-	2,609,808	398,452
(111,299)	(1,890)	(113,189)	1,400
-	-	-	(698,962)
<u>15,824,835</u>	<u>(15,824,835)</u>	<u>-</u>	<u>-</u>
<u>\$ 132,224,054</u>	<u>\$ (13,984,258)</u>	<u>\$ 118,239,796</u>	<u>\$ 10,174,758</u>
<u>\$ 6,519,407</u>	<u>\$ 10,972,254</u>	<u>\$ 17,491,661</u>	<u>\$ 12,699,609</u>
\$ 249,618,523	\$ 440,471,519	\$ 690,090,042	\$112,128,538
<u>(1,407,876)</u>	<u>-</u>	<u>(1,407,876)</u>	<u>785,765</u>
<u>\$ 248,210,647</u>	<u>\$ 440,471,519</u>	<u>\$ 688,682,166</u>	<u>\$112,914,303</u>
<u>\$ 254,730,054</u>	<u>\$ 451,443,773</u>	<u>\$ 706,173,827</u>	<u>\$125,613,912</u>



LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

BALANCE SHEET  
GOVERNMENTAL FUNDS  
October 31, 2005

ASSETS	<u>General</u>	1961 <u>Sales Tax</u> <u>Trust</u>	1985 <u>Sales Tax</u> <u>Trust</u>
Cash	\$ 1,436,640	\$ 1,748	\$ -
Investments	20,609,704	-	-
Accrued interest receivable	125,033	-	-
Assessments receivable:			
Delinquent	-	-	-
Loans receivable	-	-	-
Allowance for doubtful accounts	-	-	-
Inventories, at cost	-	-	-
Accounts receivable, net	825,461	-	-
Due from other funds	2,383,988	306,752	258,832
Due from component units	126,977	-	-
Due from other governmental agencies	744,331	2,983,525	2,585,476
Other receivables	149,890	-	-
Prepaid items	-	-	-
	<u>                    </u>	<u>                    </u>	<u>                    </u>
 Total assets	 <u>\$26,402,024</u>	 <u>\$3,292,025</u>	 <u>\$2,844,308</u>

<u>Sales</u> <u>Tax Capital</u> <u>Improvements</u>	<u>Other</u> <u>Governmental</u> <u>Funds</u>	<u>Total</u> <u>Governmental</u> <u>Funds</u>
\$ 87,946	\$ 11,428,293	\$ 12,954,627
10,225,184	182,917,836	213,752,724
62,033	1,128,327	1,315,393
-	3,601	3,601
-	4,368,973	4,368,973
-	(244,596)	(244,596)
-	43,727	43,727
52,804	226,250	1,104,515
4,142,532	2,425,782	9,517,886
-	15,484	142,461
948,919	4,247,096	11,509,347
-	-	149,890
-	14,457	14,457
<u>\$ 15,519,418</u>	<u>\$206,575,230</u>	<u>\$254,633,005</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

BALANCE SHEET  
GOVERNMENTAL FUNDS (CONTINUED)  
October 31, 2005

LIABILITIES AND FUND BALANCES	<u>General</u>	<u>1961 Sales Tax Trust</u>	<u>1985 Sales Tax Trust</u>
<b>Liabilities:</b>			
Cash overdraft	\$ -	\$ -	\$ -
Accounts payable	973,939	22,220	20,919
Accrued salaries and benefits	790,251	-	-
Retainage payable	-	-	-
Other payables	147,463	-	-
Due to other funds	1,825,333	3,269,805	2,823,389
Due to component units	1,471,874	-	-
Due to other governmental agencies	104,520	-	-
Deferred revenue	2,345	-	-
Total liabilities	<u>\$ 5,315,725</u>	<u>\$3,292,025</u>	<u>\$2,844,308</u>
<b>Fund balances:</b>			
Reserved for -			
Encumbrances	\$ 104,529	\$ -	\$ -
Construction	-	-	-
Debt service	-	-	-
Inventories	-	-	-
Prepaid items	-	-	-
Housing	-	-	-
Noncurrent receivable	-	-	-
Designated for -			
Subsequent year's expenditures	2,796,110	-	-
Contingencies	9,500,000	-	-
Capital expenditures	-	-	-
Unreserved, undesignated	8,685,660	-	-
Unreserved, undesignated, reported in -			
Special Revenue Funds	-	-	-
Debt Service Funds	-	-	-
Capital Projects Funds	-	-	-
Total fund balances	<u>\$21,086,299</u>	<u>\$ -0-</u>	<u>\$ -0-</u>
Total liabilities and fund balances	<u>\$26,402,024</u>	<u>\$3,292,025</u>	<u>\$2,844,308</u>

See Notes to Financial Statements.

Exhibit C  
(continued)

<u>Sales Tax Capital Improvements</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ -	\$ 3,437,721	\$ 3,437,721
1,143,261	3,211,079	5,371,418
36,083	462,371	1,288,705
298,841	866,626	1,165,467
-	80,098	227,561
227	1,744,799	9,663,553
-	-	1,471,874
-	4,207,567	4,312,087
<u>167,685</u>	<u>1,653,078</u>	<u>1,823,108</u>
<u>\$ 1,646,097</u>	<u>\$ 15,663,339</u>	<u>\$ 28,761,494</u>
\$ 4,626,595	\$ 9,490,554	\$ 14,221,678
-	3,388,000	3,388,000
-	45,998,075	45,998,075
-	43,727	43,727
-	14,457	14,457
-	4,933,052	4,933,052
-	207,885	207,885
-	-	2,796,110
-	-	9,500,000
5,887,444	112,259,128	118,146,572
3,359,282	-	12,044,942
-	8,784,726	8,784,726
-	698,556	698,556
-	<u>5,093,731</u>	<u>5,093,731</u>
<u>\$ 13,873,321</u>	<u>\$190,911,891</u>	<u>\$225,871,511</u>
<u>\$ 15,519,418</u>	<u>\$206,575,230</u>	<u>\$254,633,005</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

RECONCILIATION OF THE GOVERNMENTAL FUNDS  
BALANCE SHEET TO THE STATEMENT OF NET ASSETS  
October 31, 2005

Total fund balances - governmental funds		\$ 225,871,511
Total net assets reported for governmental activities in the statement of net assets is different because:		
Capital assets used in governmental activities are not financial resources and are therefore not reported in the funds.		
Capital assets, net		454,671,215
Long-term liabilities, including bonds payable, are not due and payable in the current period and are therefore not reported in the governmental funds.		
Accrued interest payable	\$ (6,648,671)	
Bonds payable	(409,497,382)	
Accrued compensated absences	<u>(9,293,492)</u>	(425,439,545)
Internal service funds are used by management to charge the costs of certain activities to individual funds. The assets and liabilities of internal service funds are included in governmental activities in the statement of net assets.		(780,189)
Some revenues were collected more than sixty days after year end and therefore are not available soon enough to pay for current period expenditures.		6,061,828
Bond issue costs which are reported as expenditures in the year incurred in the governmental funds are deferred and amortized in the statement of activities.		
Bond issue costs, net of accumulated amortization		4,194,302
Elimination of administrative costs revenue related to business-type activities		<u>(9,849,068)</u>
Net assets of governmental activities		<u>\$ 254,730,054</u>

See Notes to Financial Statements.

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LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS

For the Year Ended October 31, 2005

	General	1961 Sales Tax Trust	1985 Sales Tax Trust
<b>Revenues:</b>			
Taxes -			
Ad valorem	\$ 14,353,662	\$ -	\$ -
Sales and use	5,027,953	30,601,574	26,933,529
Utility System payments in lieu of taxes	16,316,608	-	-
Other	2,724,899	-	-
Licenses and permits	2,255,603	-	-
Intergovernmental -			
Federal grants	50,514	-	-
State funds:			
Grants	92,485	-	-
Parish transportation funds	-	-	-
State shared revenue	1,075,213	-	-
Other	725,620	-	-
Charges for services	5,297,577	-	-
Fines and forfeits	1,399,373	-	-
Investment earnings	551,458	46,880	41,219
Miscellaneous	2,928,264	-	-
Total revenues	\$ 52,799,229	\$ 30,648,454	\$ 26,974,748
<b>Expenditures:</b>			
Current -			
General government	\$ 19,960,392	\$ 211,074	\$ 196,284
Public safety	32,409,997	-	-
Traffic and transportation	1,869,401	-	-
Streets and drainage	7,849,728	-	-
Urban redevelopment and housing	409,507	-	-
Culture and recreation	408,083	-	-
Health and welfare	19,791	-	-
Economic opportunity	-	-	-
Economic development and assistance	101,115	-	-
Conservation of natural resources	67,369	-	-
Debt service -			
Principal retirement	1,120,000	-	-
Interest and fiscal charges	2,534,510	-	-
Transfer to paying agent	-	-	-
Capital outlay	142,210	-	-
Total expenditures	\$ 66,892,103	\$ 211,074	\$ 196,284

Exhibit E

<u>Sales Tax Capital Improvements</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ -	\$ 23,358,860	\$ 37,712,522
-	-	62,563,056
-	-	16,316,608
-	1,018	2,725,917
-	1,540,743	3,796,346
1,258,122	9,311,360	10,619,996
338,297	1,979,944	2,410,726
-	1,323,988	1,323,988
-	984,592	2,059,805
100,000	748,588	1,574,208
-	5,496,647	10,794,224
-	405,810	1,805,183
221,887	3,645,181	4,506,625
<u>249,058</u>	<u>719,874</u>	<u>3,897,196</u>
<u>\$ 2,167,364</u>	<u>\$ 49,516,605</u>	<u>\$162,106,400</u>
\$ 1,860,133	\$ 8,286,379	\$ 30,514,262
322,562	5,130,152	37,862,711
1,037,939	3,256,692	6,164,032
2,947,901	1,526,370	12,323,999
-	3,063,180	3,472,687
1,482,969	14,171,428	16,062,480
-	2,060,746	2,080,537
-	2,009,931	2,009,931
-	659,510	760,625
-	-	67,369
-	16,523,000	17,643,000
-	15,867,593	18,402,103
-	640,610	640,610
<u>5,643,561</u>	<u>15,165,804</u>	<u>20,951,575</u>
<u>\$ 13,295,065</u>	<u>\$ 88,361,395</u>	<u>\$168,955,921</u>

(continued)



LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (CONTINUED)  
GOVERNMENTAL FUNDS  
For the Year Ended October 31, 2005

	<u>General</u>	1961 Sales Tax <u>Trust</u>	1985 Sales Tax <u>Trust</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (14,092,874)</u>	<u>\$ 30,437,380</u>	<u>\$ 26,778,464</u>
Other financing sources (uses):			
Transfers in	\$ 24,493,532	\$ 349,242	\$ 400,583
Transfers out	(10,785,855)	(30,786,622)	(27,179,047)
Transfers from component units	-	-	-
Transfers to component units	(1,904,444)	-	-
Bond proceeds	-	-	-
Transfer to paying agent	-	-	-
Sale of capital assets	4,066	-	-
Total other financing sources (uses)	<u>\$ 11,807,299</u>	<u>\$ (30,437,380)</u>	<u>\$ (26,778,464)</u>
Net change in fund balances	\$ (2,285,575)	\$ -0-	\$ -0-
Fund balances, beginning	<u>23,371,874</u>	<u>-</u>	<u>-</u>
Fund balances, ending	<u>\$ 21,086,299</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

See Notes to Financial Statements.

Exhibit E  
(continued)

<u>Sales Tax Capital Improvements</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ (11,127,701)	\$ (38,844,790)	\$ (6,849,521)
\$ 10,452,106	\$ 40,137,950	\$ 75,833,413
(111,515)	(10,917,204)	(79,780,243)
-	52,215	52,215
(100,000)	(38,193)	(2,042,637)
812,190	106,078,187	106,890,377
-	(65,130,142)	(65,130,142)
<u>10,539</u>	<u>748</u>	<u>15,353</u>
\$ <u>11,063,320</u>	\$ <u>70,183,561</u>	\$ <u>35,838,336</u>
\$ (64,381)	\$ 31,338,771	\$ 28,988,815
<u>13,937,702</u>	<u>159,573,120</u>	<u>196,882,696</u>
<u>\$ 13,873,321</u>	<u>\$ 190,911,891</u>	<u>\$225,871,511</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO  
THE STATEMENT OF ACTIVITIES  
For the Year Ended October 31, 2005

Net change in fund balances - total governmental funds		\$ 28,988,815
The change in net assets reported for governmental activities in the statement of activities is different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
Capital outlay	\$ 19,587,075	
Depreciation expense	<u>(18,469,920)</u>	1,117,155
The net effect of various miscellaneous transactions involving capital assets, such as sales, trade-ins, and donations, is to decrease net assets.		
		(211,438)
Because some revenues are not considered measurable at year end, they are not considered "available" revenues in the governmental funds.		
Sales taxes		1,219,129
Bonds proceeds are reported as financing sources in governmental funds and thus contribute to the change in fund balance. In the statement of net assets, however, issuing debt increases long-term liabilities and does not affect the statement of activities. Similarly, repayment of principal and transfer to paying agent are expenditures in the governmental funds but reduce the liability in the statement of activities.		
Bond proceeds	\$(102,535,000)	
Transfer to paying agent	61,135,000	
Principal payments	<u>17,643,000</u>	(23,757,000)

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO  
THE STATEMENT OF ACTIVITIES (CONTINUED)  
For the Year Ended October 31, 2005

Governmental funds report the effect of issuance costs, premiums, discounts and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities.

Bond issue costs amortized	\$ (432,250)	
Bond issue costs incurred in the current year	1,106,288	
Net bond premium, discount amortized	702,257	
Current year bond premium, discount, net	(4,355,377)	
Current year loss on refunding	4,318,752	
Loss on refunding amortized	<u>(516,096)</u>	823,574

Some expenses reported in the statement of activities do not require the use of current financial resources and therefore, are not reported as expenditures in governmental funds.

Increase in accrued interest payable	\$ (46,829)	
Increase in compensated absences payable	<u>(455,393)</u>	(502,222)

Internal service funds are used by management to charge the costs of certain activities to individual funds. The net revenue (expense) of the internal service funds is reported with governmental activities.

1,187,221

Administration costs charged to business-type activities are eliminated in the statement of activities resulting in a decrease in net assets.

(2,345,827)

Change in net assets of governmental activities \$ 6,519,407

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

STATEMENT OF NET ASSETS  
PROPRIETARY FUNDS  
October 31, 2005

ASSETS	Business-Type Activities - Enterprise		
	Utilities System	Lafayette Public Power Authority	Other Enterprise Funds
<b>CURRENT ASSETS</b>			
Cash	\$ 2,714,395	\$ 11,251,626	\$ 6,330
Investments	5,177,651	-	271,935
Accrued interest receivable	-	-	1,650
Inventories, net	4,877,597	6,292,913	-
Accounts receivable, net	27,459,829	28,184	2,058,018
Special assessments receivable	7,705	-	-
Due from other funds	13,857	3,476,656	-
Due from other governmental agencies	1,312,103	-	-
Due from component units	-	-	-
Prepaid items	82,966	-	-
Total current assets	<u>\$ 41,646,103</u>	<u>\$ 21,049,379</u>	<u>\$ 2,337,933</u>
<b>NONCURRENT ASSETS</b>			
Restricted assets:			
Cash	\$ 6,101,685	\$ 12,980,154	\$ -
Investments	160,006,875	17,539,394	-
Receivables	709,264	65,000	-
Total restricted assets	<u>\$166,817,824</u>	<u>\$ 30,584,548</u>	<u>\$ -0-</u>
<b>CAPITAL ASSETS</b>			
Land	\$ 10,385,673	\$ -	\$3,147,688
Buildings and site improvements, net	-	-	204,756
Equipment, net	-	-	551,627
Utility plant and equipment, net	369,182,652	43,745,814	-
Utility plant acquisition adjustments, net	21,239,346	-	-
Construction in process	64,389,367	467,184	-
Total capital assets	<u>\$465,197,038</u>	<u>\$ 44,212,998</u>	<u>\$3,904,071</u>
<b>OTHER ASSETS</b>			
Special assessments receivable	\$ 17,168	\$ -0-	\$ -0-
<b>DEFERRED DEBITS</b>			
	\$ 3,079,343	\$ 931,594	\$ -0-
Total assets	<u>\$676,757,476</u>	<u>\$ 96,778,519</u>	<u>\$6,242,004</u>

<u>Funds</u>	Governmental Activities Internal <u>Service Funds</u>
<u>Total</u>	
\$ 13,972,351	\$ 40,730
5,449,586	4,662,316
1,650	28,285
11,170,510	259,252
29,546,031	819,230
7,705	-
3,490,513	396,648
1,312,103	-
-	127,848
82,966	76,411
<u>\$ 65,033,415</u>	<u>\$ 6,410,720</u>
\$ 19,081,839	\$ -
177,546,269	-
774,264	-
<u>\$197,402,372</u>	<u>\$ -0-</u>
\$ 13,533,361	\$ -
204,756	283,170
551,627	203,495
412,928,466	-
21,239,346	-
64,856,551	-
<u>\$513,314,107</u>	<u>\$ 486,665</u>
<u>\$ 17,168</u>	<u>\$ -0-</u>
<u>\$ 4,010,937</u>	<u>\$ -0-</u>
<u>\$779,777,999</u>	<u>\$ 6,897,385</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

STATEMENT OF NET ASSETS (CONTINUED)  
PROPRIETARY FUNDS  
October 31, 2005

	<u>Business-Type Activities - Enterprise</u>		
LIABILITIES	<u>Utilities System</u>	<u>Lafayette Public Power Authority</u>	<u>Other Enterprise Funds</u>
<b>CURRENT LIABILITIES (payable from current assets)</b>			
Cash overdraft	\$ 104,386	\$ -	\$1,574,411
Accounts payable	26,866,445	696,162	543,641
Accrued liabilities	2,171,915	-	20,070
Retainage payable	4,949,855	-	-
Unpaid claims liability	-	-	-
Due to other funds	3,629,596	2,317	108,413
Accrued compensated absences	<u>1,058,432</u>	<u>-</u>	<u>69,295</u>
Total	<u>\$ 38,780,629</u>	<u>\$ 698,479</u>	<u>\$2,315,830</u>
<b>CURRENT LIABILITIES (payable from restricted assets)</b>			
Revenue bonds payable	\$ -	\$ 9,410,000	\$ -
Interest coupons payable	4,767,856	1,829,795	-
Customers' deposits	<u>4,674,315</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 9,442,171</u>	<u>\$ 11,239,795</u>	<u>\$ -0-</u>
Total current liabilities	<u>\$ 48,222,800</u>	<u>\$ 11,938,274</u>	<u>\$2,315,830</u>
<b>NONCURRENT LIABILITIES</b>			
Revenue bonds payable	\$201,255,860	\$ 78,199,032	\$ -
Unamortized loss on bond refunding	-	(9,163,284)	-
Claims payable	-	-	-
Accrued compensated absences	<u>3,001,814</u>	<u>-</u>	<u>22,129</u>
Total noncurrent liabilities	<u>\$204,257,674</u>	<u>\$ 69,035,748</u>	<u>\$ 22,129</u>
Total liabilities	<u>\$252,480,474</u>	<u>\$ 80,974,022</u>	<u>\$2,337,959</u>
<b>NET ASSETS</b>			
Invested in capital assets, net of related debt	\$332,370,647	\$(35,478,320)	\$3,904,071
Restricted for:			
Debt service	90,635,174	26,078,129	-
Unrestricted	<u>1,271,181</u>	<u>25,204,688</u>	<u>(26)</u>
Total net assets	<u>\$424,277,002</u>	<u>\$ 15,804,497</u>	<u>\$3,904,045</u>
Total liabilities and net assets	<u>\$676,757,476</u>	<u>\$ 96,778,519</u>	<u>\$6,242,004</u>

See Notes to Financial Statements.

Exhibit G  
(continued)

<u>Funds</u>	Governmental Activities Internal <u>Service Funds</u>
<u>Total</u>	
\$ 1,678,797	\$ 1,152,419
28,106,248	562,590
2,191,985	29,993
4,949,855	-
-	6,050,852
3,740,326	-
1,127,727	110,561
<u>\$ 41,794,938</u>	<u>\$ 7,906,415</u>
\$ 9,410,000	\$ -
6,597,651	-
4,674,315	-
<u>\$ 20,681,966</u>	<u>\$ -0-</u>
<u>\$ 62,476,904</u>	<u>\$ 7,906,415</u>
\$279,454,892	\$ -
(9,163,284)	-
-	1,982,722
3,023,943	179,276
<u>\$273,315,551</u>	<u>\$ 2,161,998</u>
<u>\$335,792,455</u>	<u>\$ 10,068,413</u>
\$300,796,398	\$ 486,665
116,713,303	-
26,475,843	(3,657,693)
<u>\$443,985,544</u>	<u>\$ (3,171,028)</u>
<u>\$779,777,999</u>	<u>\$ 6,897,385</u>



LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANARECONCILIATION OF THE PROPRIETARY FUNDS STATEMENT OF  
NET ASSETS TO THE STATEMENT OF NET ASSETS  
October 31, 2005

Total net assets - enterprise funds	\$443,985,544
Total net assets reported for business-type activities in the statement of net assets is different because:	
Administrative costs paid to governmental activities are eliminated in the statement of activities resulting in an increase in net assets.	9,849,068
The net revenue (expense) of certain internal service funds are reported with business-type activities.	<u>(2,390,839)</u>
Net assets of business-type activities	<u>\$451,443,773</u>

See Notes to Financial Statements.

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LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN  
FUND NET ASSETS  
PROPRIETARY FUNDS  
For the Year Ended October 31, 2005

	<u>Business-Type Activities - Enterprise</u>		
	<u>Utilities</u>	<u>Lafayette</u>	<u>Other</u>
	<u>System</u>	<u>Public Power</u>	<u>Enterprise</u>
		<u>Authority</u>	<u>Funds</u>
Operating revenues:			
Charges for services	\$214,505,034	\$ 46,266,400	\$8,196,676
Miscellaneous	<u>2,776,749</u>	-	<u>193,209</u>
Total operating revenues	<u>\$217,281,783</u>	<u>\$ 46,266,400</u>	<u>\$8,389,885</u>
Operating expenses:			
Production, collection, and cost of services	\$143,250,904	\$ 33,308,159	\$7,837,507
Distribution and treatment	16,051,794	155,865	-
Administrative and general	17,543,160	1,675,835	482,358
Transfer to City in lieu of taxes	16,316,608	-	-
Depreciation and amortization	<u>14,476,175</u>	<u>4,413,699</u>	<u>227,191</u>
Total operating expenses	<u>\$207,638,641</u>	<u>\$ 39,553,558</u>	<u>\$8,547,056</u>
Operating income (loss)	<u>\$ 9,643,142</u>	<u>\$ 6,712,842</u>	<u>\$ (157,171)</u>
Nonoperating revenues (expenses):			
Investment earnings	\$ 913,037	\$ 924,447	\$ 4,983
Costs to be recovered through billings to the City, net	-	(2,933,455)	-
Interest expense	(393,262)	(2,555,658)	-
Other, net	<u>(1,787,886)</u>	<u>(2,206,784)</u>	<u>(1,890)</u>
Total nonoperating revenues (expenses)	<u>\$ (1,268,111)</u>	<u>\$ (6,771,450)</u>	<u>\$ 3,093</u>
Income (loss) before contributions and transfers	\$ 8,375,031	\$ (58,608)	\$ (154,078)
Capital contributions	486,824	-	93,324
Transfers in	-	-	492,057
Transfers out	<u>(1,055,174)</u>	<u>-</u>	<u>(46,269)</u>
Change in net assets	\$ 7,806,681	\$ (58,608)	\$ 385,034
Net assets, beginning	<u>416,470,321</u>	<u>15,863,105</u>	<u>3,519,011</u>
Net assets, ending	<u>\$424,277,002</u>	<u>\$ 15,804,497</u>	<u>\$3,904,045</u>

See Notes to Financial Statements.

<u>Funds</u>	Governmental Activities Internal <u>Service Funds</u>
<u>Total</u>	
\$268,968,110	\$ 23,192,198
2,969,958	2,640,975
<u>\$271,938,068</u>	<u>\$ 25,833,173</u>
\$184,396,570	\$ 28,705,895
16,207,659	-
19,701,353	-
16,316,608	-
19,117,065	124,589
<u>\$255,739,255</u>	<u>\$ 28,830,484</u>
<u>\$ 16,198,813</u>	<u>\$ (2,997,311)</u>
\$ 1,842,467	\$ 88,680
(2,933,455)	-
(2,948,920)	-
(3,996,560)	(649)
<u>\$ (8,036,468)</u>	<u>\$ 88,031</u>
\$ 8,162,345	\$ (2,909,280)
580,148	36,407
492,057	4,654,561
<u>(1,101,443)</u>	<u>(101,148)</u>
\$ 8,133,107	\$ 1,680,540
<u>435,852,437</u>	<u>(4,851,568)</u>
<u>\$443,985,544</u>	<u>\$ (3,171,028)</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANARECONCILIATION OF THE STATEMENT OF REVENUES, EXPENSES, AND  
CHANGES IN FUND NET ASSETS OF PROPRIETARY FUNDS TO  
THE STATEMENT OF ACTIVITIES  
For the Year Ended October 31, 2005

Change in net assets - total enterprise funds	\$ 8,133,107
The change in net assets reported for business-type activities in the statement of activities is different because:	
Administrative costs paid to governmental activities are eliminated in the statement of activities resulting in an increase in net assets.	2,345,827
The net revenue (expense) of certain internal service funds are reported with business-type activities.	<u>493,320</u>
Change in net assets of business-type activities	<u>\$10,972,254</u>

See Notes to Financial Statements.

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LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS  
For the Year Ended October 31, 2005

	<u>Business-Type Activities - Enterprise</u>		
	<u>Utilities System</u>	<u>Lafayette Public Power Authority</u>	<u>Other Enterprise Funds</u>
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
Receipts from customers	\$ 210,219,688	\$ 44,174,325	\$ 7,839,251
Receipts from insured	-	-	-
Payments to suppliers for goods and services	(144,710,146)	(34,726,062)	(6,642,270)
Payments to employees and for employee related costs	(13,845,881)	(225,779)	(1,298,903)
Payments for claims	-	-	-
Internal activity - receipts from (payments to) other funds	(18,373,608)	-	(295,132)
Other receipts (payments)	<u>(3,214,171)</u>	<u>5,629,172</u>	<u>191,446</u>
Net cash provided by (used in) operating activities	<u>\$ 30,075,882</u>	<u>\$ 14,851,656</u>	<u>\$ (205,608)</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>			
Increase (decrease) in cash overdraft	\$ 82,323	\$ -	\$ (308,652)
Increase (decrease) in customer deposits, net of refunds	449,950	-	-
Interest paid on customer deposits	(10,333)	-	-
Transfers out	(1,068,396)	-	(46,269)
Transfers in	<u>-</u>	<u>-</u>	<u>621,210</u>
Net cash provided by (used in) noncapital financing activities	<u>\$ (546,456)</u>	<u>\$ -0-</u>	<u>\$ 266,289</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>			
Capital contributions from outside parties	\$ 488,592	\$ -	\$ 44,182
Proceeds from sale of fixed assets	-	3,355	-
Principal payments	(815,000)	(9,470,000)	-
Interest paid	(7,287,157)	(3,868,070)	-
Purchase and construction of fixed assets	<u>(98,735,154)</u>	<u>(359,162)</u>	<u>-</u>
Net cash provided by (used in) capital and related financing activities	<u>\$ (106,348,719)</u>	<u>\$ (13,693,877)</u>	<u>\$ 44,182</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Interest earnings	\$ 4,508,976	\$ 897,629	\$ 4,732
Sales (purchases) of investments	95,519,172	(4,722,787)	(110,766)
Other	<u>(132,370)</u>	<u>131,688</u>	<u>-</u>
Net cash provided by (used in) investing activities	<u>\$ 99,895,778</u>	<u>\$ (3,693,470)</u>	<u>\$ (106,034)</u>
Net increase (decrease) in cash and cash equivalents	\$ 23,076,485	\$ (2,535,691)	\$ (1,171)
Balances, beginning of the year	<u>43,849,515</u>	<u>26,767,471</u>	<u>7,501</u>
Balances, end of the year	<u>\$ 66,926,000</u>	<u>\$ 24,231,780</u>	<u>\$ 6,330</u>

<u>Funds</u>	<u>Governmental Activities Internal Service Funds</u>
<u>Total</u>	
\$ 262,233,264	\$ 5,969,115
-	16,891,512
(186,078,478)	(7,943,287)
(15,370,563)	(4,339,163)
-	(15,018,107)
(18,668,740)	-
<u>2,606,447</u>	<u>2,864,548</u>
<u>\$ 44,721,930</u>	<u>\$ (1,575,382)</u>
\$ (226,329)	\$ (2,368,130)
449,950	-
(10,333)	-
(1,114,665)	(101,148)
<u>621,210</u>	<u>4,654,561</u>
<u>\$ (280,167)</u>	<u>\$ 2,185,283</u>
\$ 532,774	\$ -
3,355	-
(10,285,000)	-
(11,155,227)	-
<u>(99,094,316)</u>	<u>-</u>
<u>\$ (119,998,414)</u>	<u>\$ -0-</u>
\$ 5,411,337	\$ 119,240
90,685,619	(860,118)
(682)	-
<u>\$ 96,096,274</u>	<u>\$ (740,878)</u>
\$ 20,539,623	\$ (130,977)
<u>70,624,487</u>	<u>171,707</u>
<u>\$ 91,164,110</u>	<u>\$ 40,730</u>

(continued)



LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

STATEMENT OF CASH FLOWS (CONTINUED)  
PROPRIETARY FUNDS  
For the Year Ended October 31, 2005

	Business-Type Activities - Enterprise		
	Utilities System	Lafayette Public Power Authority	Other Enterprise Funds
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES			
Operating income (loss)	\$ 9,643,142	\$ 6,712,842	\$ (157,171)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:			
Depreciation	14,476,175	4,413,699	227,191
Provision for bad debts	565,189	-	9,148
Other	(1,902,068)	1,238,991	993
Change in assets and liabilities:			
Receivables	(7,627,283)	648	(290,881)
Due from other funds	-	(2,090,717)	3,665
Due from component units	-	-	-
Due from other governmental agencies	(1,312,103)	-	-
Inventories	52,078	4,163,681	-
Prepaid expenses and clearing accounts	124,708	-	-
Accounts and other payables	15,296,439	412,512	1,447
Due to other funds	-	-	-
Deferred debits	(2,694)	-	-
Other liabilities	762,299	-	-
Net cash provided by (used in) operating activities	<u>\$ 30,075,882</u>	<u>\$ 14,851,656</u>	<u>\$ (205,608)</u>
Noncash investing, capital and financing activities:			
Capital assets contributed from other funds	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 49,142</u>
Increase (decrease) in fair value of investments	<u>\$ (580,931)</u>	<u>\$ -0-</u>	<u>\$ -0-</u>
Cash and cash equivalents shown on statement of net assets as:			
Current assets -			
Cash	\$ 2,714,395	\$ 11,251,626	\$ 6,330
Investments	5,000,000	-	-
	<u>\$ 7,714,395</u>	<u>\$ 11,251,626</u>	<u>\$ 6,330</u>
Restricted assets -			
Cash	\$ 6,101,685	\$ 12,980,154	\$ -
Investments	53,109,920	-	-
	<u>\$ 59,211,605</u>	<u>\$ 12,980,154</u>	<u>\$ -0-</u>
Total	<u>\$ 66,926,000</u>	<u>\$ 24,231,780</u>	<u>\$ 6,330</u>

See Notes to Financial Statements.

<u>Funds</u>	Governmental Activities Internal Service Funds
<u>Total</u>	<u>Service Funds</u>
\$ 16,198,813	\$ (2,997,311)
19,117,065	124,589
574,337	-
(662,084)	-
(7,917,516)	763,323
(2,087,052)	(195,931)
-	(127,848)
(1,312,103)	-
4,215,759	139,828
124,708	(1,739)
15,710,398	761,846
-	(42,139)
(2,694)	-
<u>762,299</u>	<u>-</u>
<u>\$ 44,721,930</u>	<u>\$ (1,575,382)</u>
<u>\$ 49,142</u>	<u>\$ 36,406</u>
<u>\$ (580,931)</u>	<u>\$ (25,616)</u>
\$ 13,972,351	\$ 40,730
5,000,000	-
<u>\$ 18,972,351</u>	<u>\$ 40,730</u>
\$ 19,081,839	\$ -
53,109,920	-
<u>\$ 72,191,759</u>	<u>\$ -0-</u>
<u>\$ 91,164,110</u>	<u>\$ 40,730</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

STATEMENT OF FIDUCIARY NET ASSETS  
FIDUCIARY FUNDS  
October 31, 2005

ASSETS	Metrocode Retirement Fund	Investment Trust Fund	Agency Funds
Cash	\$ -	\$ 95,552	\$1,507,190
Investments	-	11,122,255	-
Accrued interest receivable	-	67,475	-
Due from other funds	<u>2,803</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 2,803</u>	<u>\$ 11,285,282</u>	<u>\$1,507,190</u>
LIABILITIES			
Cash overdraft	\$ 2,803	\$ -	\$ -
Accrued liabilities	-	-	342,777
Due to other governmental agencies	-	-	104,265
Due to other funds	-	-	3,971
Due to external parties	-	-	37,493
Other payables	-	-	888,576
Due to primary government	<u>-</u>	<u>-</u>	<u>130,108</u>
Total liabilities	<u>\$ 2,803</u>	<u>\$ -0-</u>	<u>\$1,507,190</u>
NET ASSETS			
Held in trust for pool participants	<u>\$ -0-</u>	<u>\$ 11,258,282</u>	<u>\$ -0-</u>
Total net assets	<u>\$ -0-</u>	<u>\$ 11,258,282</u>	<u>\$ -0-</u>

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS  
FIDUCIARY FUNDS  
For the Year Ended October 31, 2005

	Metrocode Retirement Fund	Investment Trust Fund
ADDITIONS		
Investment income:		
Net decrease in fair value of investments	\$ (366)	\$ (60,282)
Interest	-	279,970
Total investment income	<u>\$ (366)</u>	<u>\$ 219,688</u>
Individual account transactions:		
Participant deposits	-	5,840,697
Transfers in	<u>2,803</u>	<u>-</u>
Total additions	<u>\$ 2,437</u>	<u>\$ 6,060,385</u>
DEDUCTIONS		
Benefits paid	\$ 3,593	\$ -
Distributions to participants	<u>-</u>	<u>4,781,363</u>
Total deductions	<u>\$ 3,593</u>	<u>\$ 4,781,363</u>
Change in net assets held in trust for:		
Pension benefits	\$ (1,156)	\$ -
Pool participants	-	1,279,022
Net assets, beginning	<u>1,156</u>	<u>10,006,260</u>
Net assets, ending	<u>\$ -0-</u>	<u>\$11,285,282</u>

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

COMBINING STATEMENT OF NET ASSETS  
ALL DISCRETELY PRESENTED COMPONENT UNITS  
October 31, 2005

ASSETS	Downtown Development <u>Authority</u>	Criminal <u>Court</u>	Firemen's Pension and <u>Relief Fund</u>	Police Pension and <u>Relief Fund</u>
Cash	\$ 1,046,694	\$ 100	\$ 14,663	\$ 3,520
Investments	-	-	1,706,726	409,660
Accrued interest receivable	-	-	10,354	2,485
Accounts receivable, net	-	-	-	-
Taxes receivable	46,468	-	-	-
Other receivables	-	-	-	-
Due from primary government	-	1,471,874	-	-
Due from external parties	-	-	-	-
Due from other governmental agencies	297,454	220,594	-	-
Inventory	-	-	-	-
Prepaid items	-	-	-	-
Deposits	-	-	-	-
Restricted assets	-	-	-	-
Deferred debits	-	-	-	-
Capital assets, net	<u>83,661</u>	<u>65,634</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 1,474,277</u>	<u>\$1,758,202</u>	<u>\$ 1,731,743</u>	<u>\$ 415,665</u>
 LIABILITIES AND NET ASSETS				
Liabilities:				
Cash overdraft	\$ -	\$1,624,103	\$ -	\$ -
Accounts payable	-	26,188	12,468	3,780
Accrued liabilities	-	42,277	220,505	-
Other payables	-	-	-	-
Due to primary government	5,622	-	-	-
Due to other governmental agencies	-	-	-	-
Deferred revenue	-	-	-	-
Customer deposits	-	-	-	-
Long-term liabilities -				
Portion due or payable within				
one year	8,282	-	-	-
Portion due or payable after				
one year	90,694	-	-	-
Total liabilities	<u>\$ 104,598</u>	<u>\$1,692,568</u>	<u>\$ 232,973</u>	<u>\$ 3,780</u>
 Net assets:				
Invested in capital assets, net of related debt	\$ 83,661	\$ 65,634	\$ -	\$ -
Restricted for:				
Capital projects	-	-	-	-
Debt service	-	-	-	-
Other purposes	-	-	1,498,770	411,885
Unrestricted	1,286,018	-	-	-
Total net assets	<u>\$ 1,369,679</u>	<u>\$ 65,634</u>	<u>\$ 1,498,770</u>	<u>\$ 411,885</u>
Total liabilities and net assets	<u>\$ 1,474,277</u>	<u>\$1,758,202</u>	<u>\$ 1,731,743</u>	<u>\$ 415,665</u>

See Notes to Financial Statements.

<u>Cajundome Commission</u>	<u>City Court of Lafayette</u>	<u>Marshal - City Court of Lafayette</u>	<u>Lafayette Regional Airport</u>	<u>Lafayette Parish Waterworks District North</u>	<u>Lafayette Parish Waterworks District South</u>	
\$ 1,540,265	\$ 3,584,217	\$ 422,547	\$ 3,863,713	\$1,057,119	\$ 479,656	
-	-	-	661,142	-	10,871	
1,462	-	-	-	-	-	
84,700	-	30,552	294,488	198,379	118,672	
-	-	-	891,199	-	-	
-	-	-	1,349	-	-	
-	-	-	-	-	-	
-	37,493	-	-	-	-	
2,188,620	-	-	1,076,083	-	-	
82,834	-	-	-	5,000	-	
-	-	-	180,166	24,460	6,999	
7,692	-	-	-	-	-	
-	-	-	2,081,096	844,214	447,264	
-	-	-	69,993	-	12,119	
-	210,207	126,300	62,870,359	5,677,945	4,950,946	C
<u>\$ 3,905,573</u>	<u>\$ 3,831,917</u>	<u>\$ 579,399</u>	<u>\$71,989,588</u>	<u>\$7,807,117</u>	<u>\$6,026,527</u>	O
						N
						T
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
636,297	-	3,018	731,153	35,496	29,957	I
151,120	-	-	56,882	48,506	8,072	
-	-	-	-	105,565	19,773	N
-	-	-	-	-	-	
-	-	-	-	-	115	U
813,415	-	-	78,432	-	-	
-	-	-	15,975	-	-	E
						D
204,933	-	-	477,500	93,924	116,000	
804,323	-	-	3,070,716	4,182,647	2,636,357	
<u>\$ 2,610,088</u>	<u>\$ -0-</u>	<u>\$ 3,018</u>	<u>\$ 4,430,658</u>	<u>\$4,466,138</u>	<u>\$2,810,274</u>	
\$ (879,356)	\$ 210,207	\$ 126,300	\$60,130,717	\$1,495,298	\$2,249,792	
2,304,741	-	-	749,712	-	-	
-	-	-	-	-	375,084	
-	444,649	-	-	648,516	-	
(129,900)	3,177,061	450,081	6,678,501	1,197,165	591,377	
<u>\$ 1,295,485</u>	<u>\$ 3,831,917</u>	<u>\$ 576,381</u>	<u>\$67,558,930</u>	<u>\$3,340,979</u>	<u>\$3,216,253</u>	
<u>\$ 3,905,573</u>	<u>\$ 3,831,917</u>	<u>\$ 579,399</u>	<u>\$71,989,588</u>	<u>\$7,807,117</u>	<u>\$6,026,527</u>	

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

COMBINING STATEMENT OF NET ASSETS (CONTINUED)  
ALL DISCRETELY PRESENTED COMPONENT UNITS  
October 31, 2005

ASSETS	Lafayette Public Trust Financing Authority	Lafayette Parish Clerk of Court	Lafayette Parish Assessor	District Attorney of the 15th Judicial District
Cash	\$ 5,191,742	\$6,468,570	\$ 260,616	\$ 1,727,418
Investments	14,154,077	-	-	-
Accrued interest receivable	-	57,077	-	703
Accounts receivable, net	-	273,751	-	39,263
Taxes receivable	-	-	1,223,657	-
Other receivables	-	-	146,031	-
Due from primary government	-	-	-	-
Due from external parties	-	-	-	-
Due from other governmental agencies	-	35,442	-	232,306
Inventory	-	7,989	-	-
Prepaid items	-	11,781	-	6,163
Deposits	-	-	-	-
Restricted assets	-	-	-	-
Deferred debits	-	-	-	-
Capital assets, net	-	875,331	174,377	69,539
	<u>\$ 19,345,819</u>	<u>\$7,729,941</u>	<u>\$1,804,681</u>	<u>\$ 2,075,392</u>
LIABILITIES AND NET ASSETS				
Liabilities:				
Cash overdraft	\$ -	\$ -	\$ -	\$ -
Accounts payable	2,164	164,901	23,282	526,317
Accrued liabilities	-	25,545	4,505	-
Other payables	-	-	-	-
Due to primary government	-	-	-	-
Due to other governmental agencies	-	4,591	-	-
Deferred revenue	-	-	-	-
Customer deposits	-	-	-	-
Long-term liabilities -				
Portion due or payable within				
one year	-	262,506	86,922	-
Portion due or payable after				
one year	-	416,262	188,604	-
Total liabilities	<u>\$ 2,164</u>	<u>\$ 873,805</u>	<u>\$ 303,313</u>	<u>\$ 526,317</u>
Net assets:				
Invested in capital assets,				
net of related debt	\$ -	\$ 875,331	\$ 127,459	\$ 69,539
Restricted for:				
Capital projects	-	-	-	-
Debt service	-	-	-	-
Other purposes	-	-	-	-
Unrestricted	19,343,655	5,980,805	1,373,909	1,479,536
Total net assets	<u>\$ 19,343,655</u>	<u>\$6,856,136</u>	<u>\$1,501,368</u>	<u>\$ 1,549,075</u>
Total liabilities and				
net assets	<u>\$ 19,345,819</u>	<u>\$7,729,941</u>	<u>\$1,804,681</u>	<u>\$ 2,075,392</u>

Lafayette Parish Bayou Vermilion District	Lafayette Parish Communication District	15th Judicial District Indigent Defender Board	Total
\$2,558,750	\$ 4,635,762	\$ 514,775	\$ 33,370,127
-	-	-	16,942,476
-	-	-	72,081
-	-	-	1,039,805
-	261,970	-	2,423,294
7,490	2,947	-	157,817
-	-	-	1,471,874
-	-	-	37,493
840,089	19,434	109,026	5,019,048
25,934	-	-	121,757
6,226	25,482	11,335	272,612
-	-	-	7,692
-	-	-	3,372,574
-	-	-	82,112
<u>3,642,402</u>	<u>4,023,040</u>	<u>13,601</u>	<u>82,783,342</u>
<u>\$7,080,891</u>	<u>\$ 8,968,635</u>	<u>\$ 648,737</u>	<u>\$147,174,104</u>
\$ -	\$ -	\$ -	\$ 1,624,103
99,875	351,014	5,410	2,651,320
22,439	21,381	3,172	604,404
-	-	-	125,338
-	70,894	-	76,516
4,077	-	-	8,783
859,353	30,060	-	1,781,260
-	-	-	15,975
60,000	-	-	1,310,067
<u>1,940,000</u>	<u>32,823</u>	<u>-</u>	<u>13,362,426</u>
<u>\$2,985,744</u>	<u>\$ 506,172</u>	<u>\$ 8,582</u>	<u>\$ 21,560,192</u>
\$3,598,514	\$ 4,023,040	\$ 13,601	\$ 72,189,737
-	-	-	3,054,453
219,084	-	-	594,168
-	-	-	3,003,820
277,549	4,439,423	626,554	46,771,734
<u>\$4,095,147</u>	<u>\$ 8,462,463</u>	<u>\$ 640,155</u>	<u>\$125,613,912</u>
<u>\$7,080,891</u>	<u>\$ 8,968,635</u>	<u>\$ 648,737</u>	<u>\$147,174,104</u>



LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

COMBINING STATEMENT OF ACTIVITIES  
ALL DISCRETELY PRESENTED COMPONENT UNITS  
For the Year Ended October 31, 2005

	<u>Downtown Development Authority</u>	<u>Criminal Court</u>	<u>Firemen's Pension and Relief Fund</u>	<u>Police Pension and Relief Fund</u>
Expenses	\$ 479,950	\$2,857,589	\$ 137,570	\$ 39,217
Program revenues:				
Charges for services	-	624,568	-	-
Operating grants and contributions	38,192	2,222,881	-	-
Capital grants and contributions	-	25,191	-	-
Net program revenues (expenses)	<u>\$ (441,758)</u>	<u>\$ 15,051</u>	<u>\$ (137,570)</u>	<u>\$ (39,217)</u>
General revenues:				
Taxes -				
Property	\$ 346,099	\$ -	\$ -	\$ -
Hotel/motel	-	-	-	-
Grants and contributions not restricted to specific program	-	-	-	-
Investment earnings	33,874	-	36,849	3,910
Miscellaneous	-	-	-	-
Special items -				
Gain on sale of mortgage loans receivable	-	-	-	-
Loss on defeasance of debt	-	-	-	-
Gain (loss) on disposition of assets	-	-	-	-
Total general revenues	<u>\$ 379,973</u>	<u>\$ -0-</u>	<u>\$ 36,849</u>	<u>\$ 3,910</u>
Change in net assets	\$ (61,785)	\$ 15,051	\$ (100,721)	\$ (35,307)
Net assets, beginning	<u>1,431,464</u>	<u>50,583</u>	<u>1,599,491</u>	<u>447,192</u>
Net assets, ending	<u>\$ 1,369,679</u>	<u>\$ 65,634</u>	<u>\$ 1,498,770</u>	<u>\$ 411,885</u>

See Notes to Financial Statements.

<u>Cajundome Commission</u>	<u>City Court of Lafayette</u>	<u>Marshal - City Court of Lafayette</u>	<u>Lafayette Regional Airport</u>	<u>Lafayette Parish Waterworks District North</u>	<u>Lafayette Parish Waterworks District South</u>	
\$11,027,450	\$ 1,681,832	\$ 197,896	\$ 7,083,495	\$1,788,985	\$ 863,266	
5,581,153	449,970	327,617	5,196,306	2,201,967	1,086,491	
4,177,212	1,451,429	-	114,066	-	-	
<u>100,000</u>	<u>-</u>	<u>-</u>	<u>5,246,525</u>	<u>-</u>	<u>151,317</u>	
<u>\$(1,169,085)</u>	<u>\$ 219,567</u>	<u>\$ 129,721</u>	<u>\$ 3,473,402</u>	<u>\$ 412,982</u>	<u>\$ 374,542</u>	C
						O
\$ -	\$ -	\$ -	\$ 1,564,571	\$ -	\$ -	N
1,355,772	-	-	-	-	-	T
-	-	-	38,737	-	-	I
59,458	67,903	958	89,312	14,094	16,345	N
61,248	-	-	7,728	4,763	-	U
-	-	-	-	-	-	E
-	-	-	-	-	-	D
<u>\$ 1,476,478</u>	<u>\$ 67,903</u>	<u>\$ 958</u>	<u>\$ 1,700,348</u>	<u>\$ 18,857</u>	<u>\$ 17,745</u>	
\$ 307,393	\$ 287,470	\$ 130,679	\$ 5,173,750	\$ 431,839	\$ 392,287	
<u>988,092</u>	<u>3,544,447</u>	<u>445,702</u>	<u>62,385,180</u>	<u>2,909,140</u>	<u>2,823,966</u>	
<u>\$ 1,295,485</u>	<u>\$ 3,831,917</u>	<u>\$ 576,381</u>	<u>\$67,558,930</u>	<u>\$3,340,979</u>	<u>\$3,216,253</u>	

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

COMBINING STATEMENT OF ACTIVITIES (CONTINUED)  
ALL DISCRETELY PRESENTED COMPONENT UNITS  
For the Year Ended October 31, 2005

	Lafayette Public Trust Financing Authority	Lafayette Parish Clerk of Court	Lafayette Parish Assessor	District Attorney of the 15th Judicial District
Expenses	\$ 295,160	\$6,103,904	\$ 1,516,947	\$ 2,789,580
Program revenues:				
Charges for services	680,895	6,171,722	55,365	2,551,061
Operating grants and contributions	-	135,221	-	584,901
Capital grants and contributions	-	-	-	-
Net program revenues (expenses)	<u>\$ 385,735</u>	<u>\$ 203,039</u>	<u>\$(1,461,582)</u>	<u>\$ 346,382</u>
General revenues:				
Taxes -				
Property	\$ -	\$ -	\$ 1,431,133	\$ -
Hotel/motel	-	-	-	-
Grants and contributions not restricted to specific program	-	-	84,476	-
Investment earnings	3,785,112	230,880	6,182	11,866
Miscellaneous	3,600	303,759	-	11,617
Special items -				
Gain on sale of mortgage loans receivable	19,603	-	-	-
Loss on defeasance of debt	(718,565)	-	-	-
Gain (loss) on disposition of assets	-	-	-	-
Total general revenues	<u>\$ 3,089,750</u>	<u>\$ 534,639</u>	<u>\$ 1,521,791</u>	<u>\$ 23,483</u>
Change in net assets	\$ 3,475,485	\$ 737,678	\$ 60,209	\$ 369,865
Net assets, beginning	<u>15,868,170</u>	<u>6,118,458</u>	<u>1,441,159</u>	<u>1,179,210</u>
Net assets, ending	<u>\$ 19,343,655</u>	<u>\$6,856,136</u>	<u>\$ 1,501,368</u>	<u>\$ 1,549,075</u>

<u>Lafayette Parish Bayou Vermilion District</u>	<u>Lafayette Parish Communication District</u>	<u>15th Judicial District Indigent Defender Board</u>	<u>Total</u>
\$ 1,992,078	\$ 2,500,009	\$ 1,326,642	\$ 42,681,570
756,602	2,987,970	1,475,819	30,147,506
214,516	331,742	-	9,270,160
-	265,722	-	5,788,755
<u>\$(1,020,960)</u>	<u>\$ 1,085,425</u>	<u>\$ 149,177</u>	<u>\$ 2,524,851</u>
\$ 988,289	\$ -	\$ -	\$ 4,330,092
-	-	-	1,355,772
-	-	177,839	301,052
9,638	115,578	4,993	4,486,952
3,825	1,912	-	398,452
-	-	-	19,603
-	-	-	(718,565)
-	-	-	1,400
<u>\$ 1,001,752</u>	<u>\$ 117,490</u>	<u>\$ 182,832</u>	<u>\$ 10,174,758</u>
\$ (19,208)	\$ 1,202,915	\$ 332,009	\$ 12,699,609
<u>4,114,355</u>	<u>7,259,548</u>	<u>308,146</u>	<u>112,914,303</u>
<u>\$ 4,095,147</u>	<u>\$ 8,462,463</u>	<u>\$ 640,155</u>	<u>\$125,613,912</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies

The financial statements of the Lafayette City-Parish Consolidated Government (the "Government") are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). Governments are also required to follow the pronouncements of the Financial Accounting Standards Board (FASB) issued through November 30, 1989 (when applicable) that do not conflict with or contradict GASB pronouncements for both the business-type activities and proprietary fund financial statements. Although the Government has the option to apply FASB pronouncements issued after that date, they have chosen not to do so. The more significant of the Government's accounting policies are described below.

Reporting entity:

The financial reporting entity consists of (a) the primary government, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the primary government is not accountable, but for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Primary government -

Lafayette City-Parish Consolidated Government - The Government operates under an elected President-Council (nine members) administrative-legislative form of government. The Consolidated Government's operations include police and fire protection, public transportation (a Government-owned bus system), streets and drainage, parks and recreation, certain social services (including urban redevelopment and housing) and general administration services. The Government owns and operates three enterprise activities: a utilities system which generates and distributes electricity and provides water and sewer services; an environmental services fund which provides residential waste collection; and an animal control shelter which provides a parish-wide animal control program.

Component units -

Governmental Accounting Standards Board (GASB) Statement No. 14, "The Financial Reporting Entity" establishes criteria for determining which entities should be considered a component unit and, as such, part of the reporting entity for financial reporting purposes. The basic criteria are as follows:

## NOTES TO FINANCIAL STATEMENTS

1. Legal status of the potential component unit including the right to incur its own debt, levy its own taxes and charges, expropriate property in its own name, sue and be sued, and the right to buy, sell and lease property in its own name.
2. Whether the primary government's governing authority (City-Parish Council or City-Parish President) appoints a majority of board members of the potential component unit.
3. Fiscal interdependency between the primary government and the potential component unit.
4. Imposition of will by the primary government on the potential component unit.
5. Financial benefit/burden relationship between the primary government and the potential component unit.

Based on this criteria, the Government includes the component units detailed below in the financial reporting entity.

### Blended component unit -

Lafayette Public Power Authority (LPPA) - LPPA was created by the Louisiana Legislature for the purpose of acquiring electric generating facilities in conjunction with other governmental entities or private enterprises. LPPA owns 50% of a coal-fired generating plant in Boyce, Louisiana (other owners: Cleco - 30%; Louisiana Energy and Power Authority - 20%). All energy produced from LPPA's share of the facility is sold to the Government. The Lafayette Public Utilities Authority (LPUA) is LPPA's governing authority and is comprised of City-Parish council members whose council district includes sixty percent (60%) or more of persons residing in the City of Lafayette and the Government's Director of Utilities is its Managing Director. Although it is legally separate from the Government, LPPA is reported as if it were part of the primary government because its governing body is composed of much of the governing body of the Government and all of the energy generated is sold to Lafayette City-Parish Government's Utilities System.

### Discretely presented component units -

Downtown Development Authority - The Downtown Development Authority was created by the Louisiana Legislature to implement various plans to aid and encourage both private and public development of the Lafayette Centre Development District. The Council appoints the

## NOTES TO FINANCIAL STATEMENTS

seven members of the Authority, and the Council must also approve any development plans of the Authority. Funding is provided by an ad valorem tax. The tax began in 1993 and will continue for a period of fifteen years. The Authority's fiscal year end is December 31.

Fifteenth Judicial District Criminal Court - The Fifteenth Judicial District Court is composed of eleven judges elected from the parishes of Acadia, Vermilion and Lafayette. The Lafayette City-Parish Council approves the operating budget of the Court and has responsibility for funding any deficits. In addition, one-half of any excess funds goes to the Government's General Fund.

Police Pension and Relief Fund and Firemen's Pension and Relief Fund - These entities were created by the Louisiana Legislature to provide retirement and disability benefits to the firemen and policemen of the City of Lafayette. During a prior fiscal year, each merged with its respective statewide system. The funds will continue to exist until all assets have been liquidated.

Cajundome Commission - The Commission was created in 1987 by an intergovernmental agreement between the City of Lafayette and the University of Southwestern Louisiana, and is responsible for overseeing the operations of the Cajundome, a multi-purpose civic center. Three of the five members of the Commission are appointed by the Consolidated Government, and the Government makes an annual contribution toward the operating and capital costs of the Cajundome.

City Court of Lafayette and Marshal-City Court of Lafayette - The day-to-day operations of City Court of Lafayette and the Marshal are funded through the Lafayette City-Parish Consolidated Government's General Fund. In addition, the activities of the Court and the Marshal are primarily for City residents.

Lafayette Regional Airport - Lafayette Regional Airport is a municipally owned, non-hub airport located on U.S. Highway 90 East in the City of Lafayette. The Airport provides passenger service through three regional carriers. The major source of revenue for the Airport is rentals on buildings, hangars, land, and terminal space. The Airport is governed by a seven member, non-elected commission. Five members are appointed by the Lafayette Consolidated Government, one member is appointed by the Parish President, and one member is appointed by the mayors of the various municipalities surrounding Lafayette. The Airport's fiscal year end is December 31.

Lafayette Parish Waterworks District North - The Lafayette Parish Waterworks District North was created under the provisions of Louisiana Revised Statutes 33:3811, for the purpose of providing potable drinking water to the rural areas of Lafayette Parish. The

## NOTES TO FINANCIAL STATEMENTS

District is governed by a board of commissioners composed of nine members appointed by Lafayette Parish Consolidated Government. Each board of commissioners serves a four year term and cannot serve more than 12 years. The District's fiscal year end is December 31.

Lafayette Parish Waterworks District South - The Lafayette Parish Waterworks District South was issued a charter by the State of Louisiana and a franchise from the Parish of Lafayette on October 10, 1974. The District's purpose is to provide a water system for the southern district of Lafayette Parish. The Lafayette Parish Consolidated Government Council of Lafayette appoints the governing body of the District. The District's fiscal year end is August 31.

Lafayette Public Trust Financing Authority (LPTFA) - LPTFA was formed as a public trust on January 16, 1979 pursuant to Chapter 2-A of Title 9 of the Louisiana revised statutes. The beneficiary of the trust is the City of Lafayette. LPTFA was created to provide financing to low and moderate income families within the Parish of Lafayette. The governing body of LPTFA is comprised of a board of five trustees appointed by the Lafayette City-Parish Council. LPTFA's fiscal year is April 1 through March 31.

Lafayette Parish Clerk of Court - As provided by Article V, Section 28 of the Louisiana Constitution of 1974, the Clerk of Court serves as the ex-officio notary public, the recorder of conveyances, mortgages and other acts, and shall have other duties and powers provided by law. The Clerk of Court is fiscally dependent on the Lafayette Consolidated Government since the Clerk of Court's offices are located in the Parish Courthouse. The upkeep and maintenance of the Courthouse is paid by the Lafayette Consolidated Government and certain operating expenditures of the Clerk of Court's office are paid by the Government. The Court's fiscal year end is June 30.

Lafayette Parish Assessor - As provided by Article VII, Section 24 of the Louisiana Constitution of 1974, the Assessor is elected by the voters of the parish and serves a term of four years. The Assessor assesses property, prepares tax rolls and submits the rolls to the Louisiana Tax Commission as prescribed by law. The Assessor is fiscally dependent on the Lafayette Consolidated Government since the Assessor's office is located in the parish government building, the upkeep and maintenance of the parish government building is paid by the Consolidated Government and certain operating expenditures of the Assessor's office are paid by the Consolidated Government. The Assessor's fiscal year end is December 31.



## NOTES TO FINANCIAL STATEMENTS

District Attorney of the 15th Judicial District - As provided by Article V, Section 26 of the Louisiana Constitution of 1974, the District Attorney of the 15th Judicial District, Parishes of Acadia, Lafayette, and Vermilion, Louisiana (District Attorney) has charge of every criminal prosecution by the State in his district, is the representative of the State before the grand jury in his district, and is the legal advisor to the grand jury. He performs other duties as provided by law. The District Attorney is elected by the qualified electors of the judicial district for a term of six years. The 15th Judicial District encompasses the Parishes of Acadia, Lafayette, and Vermilion, Louisiana. The District Attorney is fiscally dependent on the Lafayette Consolidated Government since the District Attorney's offices are located in the Parish Courthouse, the upkeep and maintenance of the Courthouse is paid by the Lafayette Consolidated Government and in addition, the Lafayette Consolidated Government pay salaries and certain operating expenditures of the District Attorney. The District Attorney's fiscal year end is December 31.

Lafayette Parish Bayou Vermilion District - Lafayette Parish Bayou Vermilion District is a corporate body created under Chapter 32 of Title 33 of the Louisiana Revised Statutes of 1950, comprised of R.S. 33:9201 through 33:9210. The District is governed by a Board of Commissioners composed of nine members. Two members are appointed by the chief executive officers of the incorporated municipalities of Lafayette Parish other than the City of Lafayette; two members are appointed by the chief executive officer of the Lafayette Consolidated Government; and five members, one of whom shall be a black citizen, shall be appointed by the governing authority of the City of Lafayette; one member shall be appointed by the chief executive officer of Lafayette Parish; and two members shall be appointed by the governing authority of the Lafayette Consolidated Government. The District's purpose is that of improving the water quality and the aesthetics of the Bayou Vermilion within the Parish of Lafayette in an effort to promote the bayou as a recreational and cultural asset, to create and control a new type of viable economic development adjacent to Bayou Vermilion so as to provide a diversified economic base for the City and Parish of Lafayette, and to do any and all other acts which would enhance the general condition of Bayou Vermilion. The District's fiscal year end is December 31.

Lafayette Parish Communication District - The Lafayette Parish Communication District consists of the "911" Fund, the Office of Homeland Security and Emergency Preparedness Fund, and The Communication System Management Fund. The "911" Fund was created by House Bill No. 480, Act No. 788 and signed into law July 18, 1979 for the purpose of establishing a local emergency telephone response service for Lafayette Parish. The Office of Homeland Security and Emergency Preparedness Fund (OHSEP) was consolidated with the Lafayette Parish Communication District on November 1,

## NOTES TO FINANCIAL STATEMENTS

1984. Funding for OHSEP is provided by the State of Louisiana Office of Homeland Security and Emergency Preparedness, the City of Lafayette and the Parish of Lafayette. Any revenues in excess of expenditures are refunded proportionately to the City and Parish of Lafayette at the end of each fiscal year. The Communication System Management Fund (CSMF) was established on November 1, 1986 to administer the City of Lafayette's 800 Megahertz Radio System. CSMF charges the Lafayette Utilities System and surrounding communities a rental fee for radio tower usage. The City of Lafayette reimburses CSMF for excess expenditures over revenues received from tower rentals.

15th Judicial District Indigent Defender Board - Indigent defender boards are part of the operations of the district court system. The district court system is fiscally dependent on the Lafayette Consolidated Government for office space and courtrooms. The 15th Judicial District Indigent Defender Board is comprised of the Parishes of Acadia, Lafayette, and Vermilion. It is determined to be a component unit of the Lafayette City-Parish Consolidated Government based on revenues received from and support provided by each parish's court system. The Board's fiscal year end is December, 31.

Complete financial statements of the above component units that issue separate financial statements can be obtained at the office of the Legislative Auditor of the State of Louisiana, 1600 North 3rd, Baton Rouge, Louisiana 70802.

### Related organizations:

The Government is responsible for appointing members of the boards of other organizations, but the Government's accountability for these organizations does not extend beyond making the appointments. The following agencies are related organizations to the Government. Each organization's financial statements, for those that issue financial statements, can be obtained at their respective administrative offices listed as follows:

Industrial Development Board  
(no financial statements)

Housing Authority of Lafayette  
115 Kattie Drive  
Lafayette, Louisiana 70501

Lafayette Parish Conventions and Visitors Commission  
Post Office Box 52066  
Lafayette, Louisiana 70505

## NOTES TO FINANCIAL STATEMENTS

Lafayette City/Parish Recreation Advisory Commission  
(no financial statement)

Lafayette Crime Prevention Advisory Commission  
(no financial statement)

Planning and Zoning Commission  
(no financial statements)

### Joint ventures:

The Government, in conjunction with the Lafayette Parish Sheriff's Office, has entered into an agreement to create the Lafayette Metro Narcotics Task Force (Task Force). The Task Force is solely responsible for the operations of its office. Other than certain operating expenditures that are paid or provided by the members of the joint powers agreement, the Task Force is financially independent. For 2005, the Government's operating appropriation was \$60,000. The Task Force's financial statements can be obtained at the following:

Lafayette Metro Narcotics Task Force  
Post Office Box 60309  
Lafayette, Louisiana 70596-0309

The Acadiana Criminalistics Laboratory Commission (Acadiana Crime Lab) was created by State statute and is comprised of a 21 member board of commissioners, for which the Government has one appointment. The Acadiana Crime Lab is financed primarily through court costs with any deficit allocated on a pro rata basis to each participating Parish. For 2005, the Government's operating appropriation was \$238,717. The Acadiana Crime Lab's financial statements can be obtained at the following:

Acadiana Criminalistics Laboratory Commission  
5004 West Admiral Doyle  
New Iberia, Louisiana 70560

### Jointly governed organization:

The Government is responsible for appointing one member of the Teche-Vermilion Fresh Water District. This appointment represents less than a voting majority of this respective board. There is no ongoing financial interest or ongoing financial responsibility for this organization.

### Basis of presentation:

The Government's basic financial statements consist of the government-wide statements on all of the non-fiduciary activities of the primary government and its component units and the fund financial statements (individual major fund and combined nonmajor fund). The

## NOTES TO FINANCIAL STATEMENTS

statements are prepared in accordance with accounting principles generally accepted in the United States of America as applied to governmental units.

### Government-wide financial statements -

The government-wide financial statements include the statement of net assets and the statement of activities for all non-fiduciary activities of the primary government and the total for its component units. As a general rule, the effect of interfund activity has been removed from these statements. Exceptions to the general rule are payments between the enterprise funds and other various functions of government for charges such as electric fees and contributions between the primary government and its component units which are reported as external transactions. These statements distinguish between the governmental and business-type activities of the Government. Governmental activities generally are financed through taxes, intergovernmental revenues and other nonexchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties. The primary government is reported separately from the legally separate component units as detailed in the previous section.

In the government-wide statement of net assets, both the governmental and business-type activities columns (a) are presented on a consolidated basis by column, (b) and are reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The Government's net assets are reported in three parts - invested in capital assets, net of related debt; restricted net assets; and unrestricted net assets. The Government first utilizes restricted resources to finance qualifying activities.

The government-wide statement of activities reports both the gross and net cost of each of the Government's functions and business-type activities. The functions are also supported by general government revenues (property, sales and use taxes, certain intergovernmental revenues, etc.). The statement of activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. Program revenues must be directly associated with the function or a business-type activity. Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants.

The net cost (by function or business-type activity) is normally covered by general revenue (property, sales taxes, intergovernmental revenues, interest income, etc.).

## NOTES TO FINANCIAL STATEMENTS

The Government does not allocate indirect costs. An administrative service fee is charged by the General Fund to the other operating funds to recover the direct costs of General Fund services provided (finance, personnel, purchasing, etc.). This fee is eliminated by reducing the revenue in the General Fund and the expense in the paying fund because the expense is not a direct expense of the program to which it was charged.

The government-wide focus is more on the sustainability of the Government as an entity and the change in the Government's net assets resulting from the current year's activities.

### Fund financial statements -

The fund financial statements provide information about the Government's funds, including its fiduciary funds and blended component units. Separate statements for each fund category - governmental, proprietary, and fiduciary - are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds.

Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Nonoperating revenues, such as subsidies and investment earnings, result from nonexchange transactions or ancillary activities.

The Government reports the following major governmental funds:

General Fund - This is the Government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. The Government is required to maintain two separate general funds as follows: 1) City General Fund which accounts for resources used to finance the legally defined services of the City government; and 2) Parish General Fund which accounts for resources used to finance the legally defined services of the Parish government.

1961 Sales Tax Trust Fund - This fund accounts for the collection of sales and use tax and its subsequent disbursement in accordance with the sales tax dedication.

1985 Sales Tax Trust Fund - This fund accounts for the collection of sales and use tax and its subsequent disbursement in accordance with the sales tax dedication.

## NOTES TO FINANCIAL STATEMENTS

Sales Tax Capital Improvements Fund - This fund accounts for that portion of proceeds derived from the City's sales and use tax that is dedicated for capital improvements.

The Government reports the following major enterprise funds:

Utilities System Fund - This fund accounts for the provision of electric, water and sewer services to the residents of the City and some residents of the Parish. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, maintenance, financing and related debt service, and billing and collections.

Lafayette Public Power Authority (LPPA) - This fund accounts for the operations of a coal-fired electric generation plant in Boyce, Louisiana, and the sale of energy produced therefrom to the Government. LPPA owns 50% of the total plant and accounts for 50% of total costs on its accounting records. The City has agreed to purchase all electric power from the Authority under the terms of a power sales contract. All activities necessary to provide such services are accounted for in the Authority, which is a component unit of the Government.

In addition, the Government reports the following:

Internal Service Funds - These funds account for vehicle and transportation services, printing services, and self-insurance including medical insurance coverages provided to other departments on a cost reimbursement basis.

Metrocode Retirement Fund - This fund accounts for monies accumulated to provide supplemental retirement benefits to two employees so that benefits to all former Metrocode employees are equitable upon retirement.

Investment Trust Fund - This fund accounts for the external portion of the investment pool operated by the Government.

Agency Funds - These funds account for assets held by the Government to cover estimated court costs in connection with criminal and civil suits and on behalf of other funds within the Government.

The emphasis in fund financial statements is on the major funds in either the governmental or business-type activities categories. Nonmajor funds by category are summarized into a single column. GASB No. 34 sets forth minimum criteria (percentage of assets, liabilities, revenues or expenditures/expenses of either fund category or the governmental and enterprise combined) for the determination of major funds.

## NOTES TO FINANCIAL STATEMENTS

The Government's internal service funds are presented in the proprietary funds financial statements. Because the principal users of the internal services are the Government's governmental activities, the financial statements of the internal services funds are consolidated into the governmental column when presented in the government-wide financial statements. To the extent possible, the cost of these services is reported in the appropriate functional activity.

The Government's fiduciary funds are presented in the fiduciary fund financial statements by type. Since by definition these assets are being held for the benefit of a third party and cannot be used to address activities or obligations of the Government, these funds are not incorporated into the government-wide statements.

### Basis of accounting:

#### Government-wide, proprietary and fiduciary fund financial statements -

The government-wide, proprietary and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Nonexchange transactions, in which the Government gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements and donations. On an accrual basis, property taxes are recognized in the year for which the taxes are levied. Revenue from grants, entitlements and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

#### Governmental fund financial statements -

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Sales taxes are considered "measurable" when in the hands of the Sales Tax Collector and are recognized as revenue at that time. Ad valorem taxes are recognized as revenue in the year for which budgeted, that is, in the year in which such taxes are billed and collected. All other receivables collected within sixty days after year-end are considered available and recognized as revenue of the current year. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments and compensated absences, which are recognized to the extent they have matured. General capital

## NOTES TO FINANCIAL STATEMENTS

asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources. Except for miscellaneous supplies warehoused at central locations and issued to operating departments as needed, purchases of various operating supplies are regarded as expenditures at the time purchased.

### Cash and cash equivalents:

Cash includes amounts in demand deposits, with paying agents and on hand. For purposes of statements of cash flows, highly liquid investments (including restricted assets) with an original maturity of three months or less are considered to be cash equivalents. In addition, each fund's equity in the Government's investment pool is considered to be a cash equivalent since amounts can be deposited or withdrawn at anytime without prior notice or penalty.

### Investments:

State statutes authorize the Government to invest in United States bonds, treasury notes, or certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana.

In accordance with GASB Statement No. 31, investments meeting the criteria specified in the Statement are stated at fair value, which is either a quoted market price or the best estimate available. Investments which do not meet the requirements are stated at cost. These investments include overnight repurchase agreements and amounts invested in Louisiana Asset Management Pool (LAMP).

The cash balances of substantially all funds and of other legally separate entities are pooled and invested by the Consolidated Government for the purpose of increasing earnings through investment activities. The individual funds' portion of the pool's assets are presented as "Cash, Investments and Accrued Interest," as applicable based on its percentage of the total of each item. The amount related to external agencies and component units with different fiscal years (i.e., external portion of the pool) is reported in the Investment Trust Fund.

### Interfund receivables and payables:

Short-term cash borrowings between funds are considered temporary in nature. These amounts are reported as "due to/from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."



## NOTES TO FINANCIAL STATEMENTS

### Inventories and prepaid items:

Miscellaneous supplies warehoused at central locations are stated at cost (moving average). Building materials stockpiled for the Government's housing rehabilitation program, which supplies are eligible for grant reimbursement only when actually used in a project, are stated at cost (moving average).

Inventories, other than fuel oil, held by the Utilities System Fund and the Internal Service Funds are stated at cost (moving average). Fuel oil inventory in the Utilities System Fund is stated at the lower of cost or market. Coal inventory held by LPPA is stated at the lower of cost or market as determined by the average cost method.

Governmental fund type inventories are recorded under the purchase method in the fund financial statements. Appropriate allowances have been recorded for obsolete items.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items.

### Receivables:

Accounts receivable for the Utilities System Fund and the Environmental Services Disposal Fund are reported net of an allowance. The allowance amount at October 31, 2005 for the Utilities System Fund was \$539,076 and the Environmental Services Disposal Fund was \$61,383.

Loans receivable in governmental funds consist of rehabilitation, first-time homebuyers loans, etc., that are generally not expected or scheduled to be collected in the subsequent year. These are reported net of allowances. The allowance amounts are reflected on the face of the financial statement, as applicable.

### Bond discounts/issuance costs and deferred debits:

In governmental funds, bond discounts and issuance costs are recognized in the current period. In proprietary funds (and for governmental funds, in the government-wide statements), bond discounts/premiums, issuance costs, and deferred amounts at refunding are deferred and amortized over the terms of the bonds to which they apply. Also included in deferred debits of the proprietary funds are costs to be recovered from future billings of LPPA to the Government. Under the terms of the power sales contract between LPPA and the City, the City is billed for payment of debt principal and interest. However, in the accounting records, the utility plant costs are reflected through depreciation. The costs to be recovered by LPPA consist principally, therefore, of depreciation of the utility plant in excess of debt principal billed to the City.

## NOTES TO FINANCIAL STATEMENTS

### Restricted assets:

Certain resources of the Utilities System Fund and LPPA are classified as restricted assets on the balance sheet because their use is limited by bond ordinances or for self-insurance purposes, or because they represent customers' deposits being held.

### Fixed assets:

The accounting treatment over property, plant, and equipment (fixed assets) depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements.

### Government-wide financial statements -

In the government-wide financial statements, fixed assets are accounted for as capital assets. All governmental fixed assets of City of Lafayette, Lafayette Parish Government subsequent to 1979, and Lafayette Consolidated Government are valued at cost where historical records are available and at estimated historical cost where historical records cannot be located. Donated fixed assets are valued at their estimated fair market value as of the date received. All fixed assets of Lafayette Parish Government which were purchased prior to 1980 are valued at estimated historical cost with the exception of buildings. Buildings have been recorded at insured values in effect in 1980. This basis is not in accordance with generally accepted accounting principles which require that such assets be recorded at cost or estimated historical cost. The potential differences resulting from the use of insured values as opposed to cost have been determined to be insignificant to the Lafayette Consolidated Government. Prior to November 1, 2001, governmental funds' infrastructure assets were not capitalized. These assets (back to November 1, 1979) have been valued at estimated historical cost.

Fixed assets in the Utilities System Fund were initially recorded on November 1, 1949 at values assigned by a survey and analysis conducted by the City's consulting engineers. Fixed assets acquired since the original capitalization and all other proprietary fund fixed assets are valued at historical cost.

Depreciation of all exhaustible fixed assets is recorded as an allocated expense in the statement of activities, with accumulated depreciation reflected in the statement of net assets. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

NOTES TO FINANCIAL STATEMENTS

	Years
Buildings and improvements	8 - 40
Equipment (vehicles and moveables)	3 - 20
Infrastructure	25 - 40
Utility, plant and equipment	5 - 100
Acquisition adjustments	8 - 9

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Fund financial statements -

In the fund financial statements, fixed assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Fixed assets used in proprietary fund operations are accounted for the same as in the government-wide statements.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of proprietary funds and business-type activities is included as part of the capitalized value of the assets constructed. Total interest incurred for the year ended October 31, 2005 for the proprietary funds and business-type activities was \$12,484,633. Of this amount, \$2,948,920 was charged to expense while the remaining \$9,535,713 was capitalized as part of construction in the Utilities Fund.

Total interest incurred for the year ended October 31, 2005 for the governmental funds was \$18,288,655 and for governmental activities was \$18,695,021. The total amount for both the governmental funds and the governmental activities was expensed.

Compensated absences:

Employees earn vacation pay in varying amounts ranging from eight hours per month to 16 hours per month, depending upon length of service. At the end of each year, annual leave may be carried forward provided the amount carried forward does not exceed an employee's annual earning rate at the time. Unused annual leave (in excess of what can be carried forward) is credited to the employee's sick leave balance. Subject to the above limitation, unused vacation is paid to an employee upon retirement or resignation at hourly rates being earned by that employee at separation.

## NOTES TO FINANCIAL STATEMENTS

Sick leave is accumulated at the rate of 12 days per year, and any unused sick leave may be carried forward without limitation. No sick leave is paid upon resignation. Employees separated due to retirement or death are paid for all accumulated sick leave at the hourly rates being earned by that employee at separation.

In the government-wide and proprietary fund financial statements, the Government accrues accumulated unpaid vacation and sick leave and associated related costs when earned (or estimated to be earned) by the employee. The current portion is the amount estimated to be used/paid in the following year. The remainder is reported as non-current. In accordance with GASB Interpretation No. 6, "Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statements," no compensated absences liability is recorded in the governmental fund financial statements.

### Long-term debt:

The accounting treatment of long-term debt depends on whether the debt relates to governmental or proprietary fund obligations and whether they are reported in the government-wide or fund financial statements.

All long-term debt to be repaid from governmental and business-type resources is reported as liabilities in the government-wide financial statements. The long-term debt consists primarily of bonds payable, accrued compensated absences, and claims payable.

Long-term debt for governmental funds is not reported as liabilities in the fund financial statements. The debt proceeds are reported as other financing sources and payment of principle and interest reported as expenditures. The accounting for proprietary funds is the same in the fund financial statements as it is in the government-wide financial statements.

### Equity classifications:

Government-wide financial statements -

Equity is classified as net assets and displayed in three components:

- a. Invested in capital assets, net of related debt - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

## NOTES TO FINANCIAL STATEMENTS

- b. Restricted net assets - Consists of net assets with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments, or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net assets - All other net assets that do not meet the definition of "restricted" or "invested in capital assets, net of related debt."

### Fund statements -

Governmental fund equity is classified as fund balance. Fund balance is further classified as reserved and unreserved, with unreserved further split between designated and undesignated. Proprietary fund equity is classified the same as in the government-wide statements.

### Interfund transfers:

Permanent reallocation of resources between funds of the primary government are classified as interfund transfers. For the purposes of the statement of activities, all interfund transfers between individual governmental funds and individual proprietary funds have been eliminated.

### Use of estimates:

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

### Impairments:

The Government evaluates long-term assets to be held and used for impairment when events or changes in economic circumstances indicate the carrying value of such assets may be unrecoverable. The Government uses an estimate of the future undiscounted net cash flows to measure whether the assets are recoverable and measured for impairment by reference to fair value. Fair value is generally estimated using the Government's expectations of discounted net cash flows. Long-term assets to be disposed of are carried at the lower of cost or fair value less the costs of disposal.

NOTES TO FINANCIAL STATEMENTS

Note 2. Stewardship, Compliance and Accountability

Deficit fund balance and unrestricted net assets of individual funds -

The following funds reported deficits:

Nonmajor governmental fund:	
Section 8 Housing	\$ 937
DHH - Acadiana Recovery Center Inpatient	\$ 20,507
ARC - U.S. Probation Outpatient Grant	\$ 11,151
Drug Court Program Grant	\$ 15,469
Internal service funds:	
Self-Insurance	\$2,430,659
Group Hospitalization	\$2,816,362

Note 3. Ad Valorem Taxes

Fund financial statements -

City of Lafayette:

Ad valorem taxes attach as an enforceable lien on property as of January 1 of each year. Taxes are levied by the City in April or May and are billed to taxpayers in November. The taxes are levied for the period of November 1 through October 31. Billed taxes become delinquent on January 1 of the year following the year they attach as an enforceable lien. Revenues from ad valorem taxes are budgeted and recognized as revenue in the year billed.

The City bills and collects its own property taxes using the assessed values determined by the Tax Assessor of Lafayette Parish.

For the year ended October 31, 2005, taxes of 17.81 mills were levied on property with assessed valuations totaling \$785,154,517 and were dedicated as follows:

General corporate purposes	5.42 mills
Maintenance of public streets	1.25 mills
Maintenance of public buildings	1.10 mills
Recreation and parks	1.86 mills
Maintenance and operation of fire and police departments	8.18 mills

Total taxes levied were \$13,983,606. Taxes receivable at October 31, 2005 totaled \$415,504, all of which is considered uncollectible.

NOTES TO FINANCIAL STATEMENTS

Lafayette Parish:

Ad valorem taxes attach as an enforceable lien on property as of January 1 of each year. During the current fiscal year, taxes were levied by Lafayette Parish in August of 2004 and were billed to the taxpayers by the Assessor in November of 2004 for the period November 1, 2004 through October 31, 2005. Billed taxes are due by December 31, becoming delinquent on January 1 of the following year.

Taxes are budgeted and the revenue recognized in the year following the assessment, which is the year the taxes are levied for.

The taxes are based on assessed values determined by the Tax Assessor of Lafayette Parish and are collected by the Sheriff. The taxes are remitted to Lafayette Parish net of deductions for Pension Fund contributions.

For the year ended October 31, 2005, taxes of 28.26 mills were levied on property with assessed valuations totaling \$1,213,764,199 and were dedicated as follows:

General corporate purposes, in city	1.52 mills
General corporate purposes	3.05 mills
Maintenance of buildings, road and bridges	18.70 mills
Debt service contingency	2.50 mills
Health unit maintenance	.99 mills
Mosquito control	1.50 mills

Total taxes levied during 2004 for 2005, exclusive of homestead exemptions, were \$23,784,457. Taxes receivable at October 31, 2005 totaled \$246,809, all of which is considered uncollectible.

Government-wide financial statements -

Property taxes are recognized in the year for which they are levied, net of uncollectible amounts, as applicable.

NOTES TO FINANCIAL STATEMENTS

Note 4. Interfund Balances

Interfund balances at October 31, 2005 consist of the following:

	Due From:												
	1961				1985		Sales		Other		Lafayette		
	General	Sales Tax Trust	Sales Tax Trust	Trust	Sales Tax Trust	Trust	Tax Capital Improvements	Governmental Funds	Utilities System	Power Authority	Enterprise Funds	Fiduciary Funds	Total
General	\$ -	\$ 1,044,234	\$ 904,917	\$ -	\$ 320,136	\$ -	\$ -	\$ -	\$ -	\$ 2,317	\$ 108,413	\$ 3,971	\$ 2,383,988
1961 Sales Tax Trust	-	-	-	-	306,752	-	-	-	-	-	-	-	306,752
1985 Sales Tax Trust	-	-	-	-	258,832	-	-	-	-	-	-	-	258,832
Sales Tax Capital Improvements	-	2,224,060	1,918,472	-	-	-	-	-	-	-	-	-	4,142,532
Other Governmental Funds	1,752,690	1,511	-	227	671,354	-	-	-	-	-	-	-	2,425,782
Utilities System	6,479	-	-	-	7,378	-	-	-	-	-	-	-	13,857
Lafayette Public Power Authority	-	-	-	-	-	-	-	3,476,656	-	-	-	-	3,476,656
Internal Service Funds	66,164	-	-	-	177,544	-	-	152,940	-	-	-	-	396,648
Fiduciary Funds	-	-	-	-	2,803	-	-	-	-	-	-	-	2,803
Total	\$ 1,825,333	\$ 3,269,805	\$ 2,823,389	\$ 227	\$ 1,744,792	\$ 3,629,596	\$ 2,317	\$ 108,413	\$ 3,971	\$ 13,407,850			

These balances resulted from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.





NOTES TO FINANCIAL STATEMENTS

Note 6. Receivable and Payable Between Primary Government and Component Units

Receivable and payable balances at October 31, 2005 between the primary government and component units in the fund financial statements were as follows:

	<u>Receivable</u>	<u>Payable</u>
Primary Government:		
General Fund	\$ 126,977	\$1,471,874
Other Governmental Funds	15,484	-
Internal Service Funds	127,848	-
Component Units:		
Downtown Development Authority	-	5,622
Criminal Court	1,471,874	-
Lafayette Parish Communication District	-	70,894
Agency Funds	-	130,108
	<u>\$1,742,183</u>	<u>\$1,678,498</u>

The amount reported as due from component units in the Other Governmental Funds is more than the amount reported as due to primary government in the component units because \$6,377 is due from the Downtown Development Authority whose financial information presented is as of December 31, 2005.

The amount reported as due from component units in the Internal Service Funds is more than the amount reported as due to primary government in the component units because \$57,308 is due from component units whose financial information presented is as of December 31, 2004.

Note 7. Transactions Between Primary Government and Discretely Presented Component Units

The following transactions between the primary government and its discretely presented component units during 2005 are classified as external transactions in the government-wide statement of activities:

General Fund:	
Transfer to Criminal Court to subsidize operations	\$(1,471,874)
Transfer to Cajundome Commission to subsidize operations	(432,570)
Other Governmental Funds:	
Transfer loan collections to Downtown Development Authority as budgeted	(38,193)
Transfer from various component units to help fund courthouse improvements	52,215
Sales Tax Capital Improvements Fund:	
Transfer to Cajundome Commission to fund capital purchases	(100,000)
Total	<u>\$(1,990,422)</u>

NOTES TO FINANCIAL STATEMENTS

Note 8. Due From Other Governmental Agencies

Amounts due from other governmental agencies consist of the following at October 31, 2005:

Fund financial statements:

Governmental Funds -

Lafayette Parish School Board:

Sales and use taxes collected but not remitted \$ 6,021,762

Lafayette Parish Sheriff's Department:

Fines and court costs 2,627

Ad valorem taxes 28,693

Other 52,034

Various municipalities:

Refunds for housing juveniles at the  
Juvenile Detention Home 3,602

District Court:

Reimbursement of costs 111,270

Federal grant funds 1,817,009

State of Louisiana:

Refunds for housing juveniles at the  
Juvenile Detention Home 11,729

Federal pass through grant funds 412,719

State grant funds 2,512,230

Other state shared revenue 157,044

Other 82,190

Other:

Reimbursements due for other costs 296,438

\$11,509,347

Proprietary Funds -

State of Louisiana:

Federal pass through grant funds \$ 1,312,103

Government-wide financial statements:

The amount reported as due from other governments at October 31, 2005 consists of the following:

Total amount reported in:

Governmental Funds, from above \$11,509,347

Proprietary Funds, from above 1,312,103

Additional sales and use taxes due  
from Lafayette Parish School Board 6,081,684

\$18,903,134

NOTES TO FINANCIAL STATEMENTS

Note 9. Restricted Assets - Enterprise Funds

Restricted assets of the Utilities System Fund were applicable to the following at October 31, 2005:

Cash with paying agent	\$ 4,767,856
Bond reserve and capital additions fund	156,247,867
Customer's deposits	4,609,871
Self-insurance funds	<u>1,192,230</u>
	<u>\$166,817,824</u>

The funds on deposit in the bond reserve and capital additions account are held for the following purposes:

Required bond reserve	\$ 18,603,616
In lieu of tax payment	16,653,751
Capital additions	<u>120,990,500</u>
	<u>\$156,247,867</u>

A Self-Insurance Fund was established as part of the Government's risk management program. The Utilities System Fund's investment in the Self-Insurance Fund is accounted for on the equity basis with claims and interest earnings being recognized as increases or decreases in the investment in the year incurred.

Restricted assets of the Lafayette Public Power Authority were applicable to the following at October 31, 2005:

Cash with paying agent	\$ 11,239,795
Bond reserve and contingency fund	14,838,334
Fuel cost stability fund	<u>4,506,419</u>
	<u>\$ 30,584,548</u>

NOTES TO FINANCIAL STATEMENTS

Note 10. Capital Assets and Depreciation

Capital asset activity for the year ended October 31, 2005 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental activities:				
Capital assets not being depreciated -				
Land	\$ 23,453,112	\$ 7,677,356	\$ (15,000)	\$ 31,115,468
Construction in process	<u>70,980,875</u>	<u>16,279,945</u>	<u>(36,019,764)</u>	<u>51,241,056</u>
Total capital assets not being depreciated	<u>\$ 94,433,987</u>	<u>\$ 23,957,301</u>	<u>\$ (36,034,764)</u>	<u>\$ 82,356,524</u>
Capital assets being depreciated -				
Buildings and improvements	\$ 126,991,777	\$ 898,467	\$ -	\$ 127,890,244
Vehicles	34,331,017	1,825,627	(925,173)	35,231,471
Movables	19,054,888	1,496,386	(625,372)	19,925,902
Infrastructure	<u>412,320,425</u>	<u>27,376,376</u>	<u>-</u>	<u>439,696,801</u>
Total capital assets being depreciated	<u>\$ 592,698,107</u>	<u>\$ 31,596,856</u>	<u>\$ (1,550,545)</u>	<u>\$ 622,744,418</u>
Less accumulated depreciation for:				
Buildings and improvements	\$ (54,727,517)	\$ (2,737,731)	\$ -	\$ (57,465,248)
Vehicles	(20,176,835)	(2,667,296)	876,754	(21,967,377)
Movables	(13,181,161)	(1,546,377)	565,793	(14,161,745)
Infrastructure	<u>(144,705,587)</u>	<u>(11,643,105)</u>	<u>-</u>	<u>(156,348,692)</u>
Total accumulated depreciation	<u>\$ (232,791,100)</u>	<u>\$ (18,594,509)</u>	<u>\$ 1,442,547</u>	<u>\$ (249,943,062)</u>
Total capital assets being depreciated, net	<u>\$ 359,907,007</u>	<u>\$ 13,002,347</u>	<u>\$ (107,998)</u>	<u>\$ 372,801,356</u>
Governmental activities capital assets, net	<u>\$ 454,340,994</u>	<u>\$ 36,959,648</u>	<u>\$ (36,142,762)</u>	<u>\$ 455,157,880</u>

NOTES TO FINANCIAL STATEMENTS

	Beginning Balance	Increases	Decreases	Ending Balance
Business-type activities:				
Capital assets not being depreciated -				
Land	\$ 12,889,247	\$ 849,077	\$ (3,000)	\$ 13,735,324
Construction in process	<u>48,996,883</u>	<u>54,650,620</u>	<u>(38,790,952)</u>	<u>64,856,551</u>
Total capital assets not being depreciated	<u>\$ 61,886,130</u>	<u>\$ 55,499,697</u>	<u>\$ (38,793,952)</u>	<u>\$ 78,591,875</u>
Capital assets being depreciated -				
Buildings and improvements	\$ 3,037,416	\$ -	\$ -	\$ 3,037,416
Equipment:				
Coal cars	13,099,366	-	-	13,099,366
Vehicles	2,198,218	34,001	-	2,232,219
Movables	220,128	12,973	(14,130)	218,971
Electric plant	392,842,559	73,947,802	(1,028,126)	465,762,235
Water plant	102,059,666	1,240,824	(52,780)	103,247,710
Sewer plant	133,975,205	8,651,916	(111,438)	142,515,683
Fiber optics	2,729,938	889,045	-	3,618,983
Electric plant acquisitions adjustments	<u>59,439,358</u>	<u>201,755</u>	<u>-</u>	<u>59,641,113</u>
Total capital assets being depreciated	<u>\$ 709,601,854</u>	<u>\$ 84,978,316</u>	<u>\$ (1,206,474)</u>	<u>\$ 793,373,696</u>
Less accumulated depreciation:				
Buildings and improvements	\$ (2,769,015)	\$ (63,645)	\$ -	\$ (2,832,660)
Equipment -				
Coal cars	(10,504,222)	(485,201)	-	(10,989,423)
Vehicles	(1,599,699)	(140,892)	-	(1,740,591)
Movables	(149,734)	(17,785)	8,547	(158,972)
Electric plant	(219,247,101)	(11,962,514)	810,276	(230,399,339)
Water plant	(30,740,801)	(2,359,985)	52,780	(33,048,006)
Sewer plant	(36,984,480)	(3,209,749)	111,438	(40,082,791)
Fiber optics	(683,267)	(314,648)	-	(997,915)
Electric plant acquisitions adjustments	<u>(36,617,205)</u>	<u>(1,784,562)</u>	<u>-</u>	<u>(38,401,767)</u>
Total accumulated depreciation	<u>\$ (339,295,524)</u>	<u>\$ (20,338,981)</u>	<u>\$ 983,041</u>	<u>\$ (358,651,464)</u>

(continued)

NOTES TO FINANCIAL STATEMENTS

	Beginning Balance	Increases	Decreases	Ending Balance
Total capital assets being depreciated, net	\$ 370,306,330	\$ 64,639,335	\$ (223,433)	\$ 434,722,232
Business-type capital assets, net	\$ 432,192,460	\$ 120,139,032	\$ (39,017,385)	\$ 513,314,107

Depreciation was charged as follows:

Governmental activities:

General government	\$ 892,939
Public safety	2,509,959
Traffic and transportation	904,252
Streets and drainage	922,376
Urban redevelopment and housing	44,827
Culture and recreation	1,283,445
Health and welfare	79,768
Economic development and assistance	182,913
Economic opportunity	6,336
Capital assets held by internal service funds are charged to the various functions based on their usage of the assets	124,589
Infrastructure depreciation is unallocated	<u>11,643,105</u>
 Total governmental activities depreciation expense	 <u>\$18,594,509</u>

Business-type activities:

Electric	\$ 9,328,508
Water	2,359,985
Wastewater	3,209,749
Fiber optics	314,648
Coal-fired electric plant	4,898,900
Animal shelter control program	57,026
Solid waste collection services	<u>170,165</u>
 Total business-type activities depreciation expense	 <u>\$20,338,981</u>

NOTES TO FINANCIAL STATEMENTS

Note 11. Long-Term Debt

Primary Government

City of Lafayette:

Revenue Bonds. The City issues bonds which are repaid from specific revenue sources, either sales taxes or income derived from proprietary funds. Proceeds are used for the acquisition and construction of major capital facilities of both governmental and business-type activities. The bonds expected to be paid from business-type revenues are reported in the proprietary funds. Revenue bonds have also been issued to refund other revenue bonds.

Taxable Refunding Bonds. The City issued taxable refunding bonds to refund the outstanding notes with the Firefighters and Municipal Police Employees Retirement Systems. The Bonds are secured by and payable solely from a pledge and dedication of the excess of annual revenue above statutory, necessary and usual charges in each of the fiscal years during which the Bonds are outstanding.

Lafayette Parish Government:

General Obligation Bonds/Certificates of Indebtedness. The Parish issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. These bonds are direct obligations and pledge the full faith and credit of the Parish.



NOTES TO FINANCIAL STATEMENTS

Long-term debt outstanding at October 31, 2005 is as follows:

	<u>Issue Date</u>	<u>Final Maturity Date</u>	<u>Interest Rates</u>	<u>Balance Outstanding</u>
Governmental activities:				
City of Lafayette -				
Sales tax revenue bonds:				
Public streets and drainage				
secured by -				
1961 tax	03/01/97	03/01/07	4.80 -10.00	\$ 710,000
	09/01/99	03/01/09	5.58 - 7.00	4,830,000
	11/01/00	05/01/25	4.875 - 7.00	11,580,000
	12/01/01	03/01/26	4.00 - 5.75	20,990,000
	12/01/02	03/01/09	3.00 - 4.75	24,955,000
	01/01/03	03/01/27	4.25 - 7.00	9,690,000
	02/20/03	03/01/18	2.50 - 4.30	12,840,000
	11/01/03	03/01/28	4.00 - 6.00	7,020,000
	03/22/05	03/22/24	3.25 - 5.00	40,460,000
	06/01/05	06/01/30	4.00 - 6.00	23,500,000
1985 tax	03/01/97	05/01/07	4.70 -10.00	895,000
	07/01/98	05/01/23	4.30 - 8.00	37,525,000
	11/01/99	05/01/09	5.65 - 7.00	1,745,000
	11/01/00	05/01/25	4.875 - 7.00	14,800,000
	12/01/01	03/01/26	4.00 - 5.75	14,710,000
	01/01/03	05/01/27	4.25 - 6.25	13,575,000
	11/01/03	05/01/28	4.00 - 5.75	15,890,000
	02/03/04	05/01/15	3.00 - 5.00	26,425,000
	05/01/04	05/01/20	2.00 - 4.30	3,405,000
	03/22/05	03/22/24	3.00 - 5.00	21,575,000
	06/01/05	06/01/30	4.00 - 5.50	<u>2,400,000</u>
				<u>\$309,520,000</u>
Taxable refunding bonds:				
Series 2002	11/07/02	05/01/28	1.85 - 5.75	<u>\$ 46,810,000</u>
Total City of Lafayette				<u>\$356,330,000</u>
Lafayette Parish Government -				
General obligation bonds:				
Building	12/01/81	03/01/06	8.00	\$ 5,000
Series 2001	12/21/01	03/01/26	4.00 - 5.75	15,575,000
Series 2003	12/01/03	03/01/28	3.00 - 5.25	21,375,000
Series 2005	06/01/05	03/01/30	4.00 - 5.00	14,600,000
Jail improvement and				
renovation refunding bonds	01/04/95	06/15/06	6.25	83,000
Certificates of Indebtedness:				
Series 1998	06/05/98	03/01/07	6.00	790,000
Series 1999	12/14/99	12/01/19	5.75	<u>1,265,000</u>
Total Lafayette Parish				<u>\$ 53,693,000</u>
Government				<u>\$ 53,693,000</u>

(continued)

NOTES TO FINANCIAL STATEMENTS

	<u>Issue</u> <u>Date</u>	<u>Final</u> <u>Maturity</u> <u>Date</u>	<u>Interest</u> <u>Rates</u>	<u>Balance</u> <u>Outstanding</u>
Add: unamortized bond premiums, net of discounts				<u>\$ 5,268,491</u>
Less: unamortized loss on refundings				<u>\$ (5,794,109)</u>
Total bond indebtedness outstanding				<u>\$409,497,382</u>
Other liabilities:				
Accrued compensated absences				\$ 9,583,329
Claims payable				<u>8,033,574</u>
Total other liabilities				<u>\$ 17,616,903</u>
Total governmental activity debt				<u>\$427,114,285</u>
Business-type activities:				
City of Lafayette -				
Utilities revenue bonds:				
Series 1996	12/11/96	11/01/17	2.95	\$ 11,855,000
Series 2004	08/10/04	11/01/28	4.00 - 5.25	<u>183,990,000</u>
				\$195,845,000
Add issue premium:				
Series 2004				<u>5,410,860</u>
Total City of Lafayette				<u>\$201,255,860</u>
LPPA -				
Revenue bonds, net				<u>\$ 78,445,748</u>
Total bond indebtedness				<u>\$279,701,608</u>
Accrued compensated absences				<u>\$ 4,151,670</u>
Total business-type activity debt				<u>\$283,853,278</u>

NOTES TO FINANCIAL STATEMENTS

The annual debt service requirements to maturity of all bonds outstanding at October 31, 2005 follows:

City of Lafayette:

	Sales Tax			Taxable Refunding Bonds		
	Principal	Interest	Total	Principal	Interest	Total
2006	\$ 16,045,000	\$ 14,440,355	\$ 30,485,355	\$ 1,150,000	\$ 2,504,830	\$ 3,654,830
2007	16,785,000	13,702,278	30,487,278	1,195,000	2,458,830	3,653,830
2008	17,025,000	12,899,722	29,924,722	1,240,000	2,416,407	3,656,407
2009	17,830,000	12,090,816	29,920,816	1,285,000	2,368,667	3,653,667
2010	13,050,000	11,374,517	24,424,517	1,340,000	2,314,055	3,654,055
2011	14,235,000	10,725,938	24,960,938	1,400,000	2,255,095	3,655,095
2012	12,565,000	10,054,344	22,619,344	1,465,000	2,190,695	3,655,695
2013	13,140,000	9,477,150	22,617,150	1,540,000	2,117,445	3,657,445
2014	13,765,000	8,858,994	22,623,994	1,610,000	2,044,295	3,654,295
2015	13,475,000	8,219,071	21,694,071	1,695,000	1,958,965	3,653,965
2016-2020	76,085,000	31,265,260	107,350,260	9,955,000	8,323,175	18,278,175
2021-2025	69,160,000	13,307,021	82,467,021	13,120,000	5,165,318	18,285,318
2026-2030	<u>16,360,000</u>	<u>1,888,018</u>	<u>18,248,018</u>	<u>9,815,000</u>	<u>1,149,713</u>	<u>10,964,713</u>
	<u>\$309,520,000</u>	<u>\$158,303,484</u>	<u>\$467,823,484</u>	<u>\$ 46,810,000</u>	<u>\$ 37,267,490</u>	<u>\$ 84,077,490</u>

	Utilities			Total		
	Principal	Interest	Total	Principal	Interest	Total
2006	\$ -	\$ 9,710,573	\$ 9,710,573	\$ 17,195,000	\$ 26,655,758	\$ 43,850,758
2007	840,000	9,873,044	10,713,044	18,820,000	26,034,152	44,854,152
2008	860,000	9,847,968	10,707,968	19,125,000	25,164,097	44,289,097
2009	890,000	9,822,157	10,712,157	20,005,000	24,281,640	44,286,640
2010	915,000	9,795,533	10,710,533	15,305,000	23,484,105	38,789,105
2011	940,000	9,768,173	10,708,173	16,575,000	22,749,206	39,324,206
2012	970,000	9,740,000	10,710,000	15,000,000	21,985,039	36,985,039
2013	1,575,000	9,699,416	11,274,416	16,255,000	21,294,011	37,549,011
2014	8,625,000	9,458,520	18,083,520	24,000,000	20,361,809	44,361,809
2015	9,055,000	9,018,342	18,073,342	24,225,000	19,196,378	43,421,378
2016-2020	50,135,000	37,731,029	87,866,029	136,175,000	77,319,464	213,494,464
2021-2025	60,390,000	23,588,438	83,978,438	142,670,000	42,060,777	184,730,777
2026-2030	<u>60,650,000</u>	<u>6,270,056</u>	<u>66,920,056</u>	<u>86,825,000</u>	<u>9,307,787</u>	<u>96,132,787</u>
	<u>\$195,845,000</u>	<u>\$164,323,249</u>	<u>\$360,168,249</u>	<u>\$552,175,000</u>	<u>\$359,894,223</u>	<u>\$912,069,223</u>

NOTES TO FINANCIAL STATEMENTS

Lafayette Parish Government:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2006	\$ 1,713,000	\$ 2,577,011	\$ 4,290,011
2007	1,715,000	2,325,342	4,040,342
2008	1,375,000	2,255,207	3,630,207
2009	1,460,000	2,190,231	3,650,231
2010	1,540,000	2,119,176	3,659,176
2011	1,625,000	2,043,359	3,668,359
2012	1,710,000	1,967,918	3,677,918
2013	1,800,000	1,891,870	3,691,870
2014	1,900,000	1,810,967	3,710,967
2015	2,010,000	1,724,678	3,734,678
2016 - 2020	11,845,000	7,172,614	19,017,614
2021 - 2025	14,725,000	4,183,378	18,908,378
2026 - 2030	<u>10,275,000</u>	<u>903,238</u>	<u>11,178,238</u>
	<u>\$53,693,000</u>	<u>\$33,164,989</u>	<u>\$86,857,989</u>

The Government has defeased certain revenue bonds by placing the proceeds of new bonds in irrevocable trusts to provide for all future debt service payments on old bonds. Accordingly, the trust accounts' assets and the liabilities for the defeased bonds are not included in the Government's financial statements. At October 31, 2005, the following bonds are considered defeased:

Primary Government:	
Sales tax revenue	<u>\$61,135,000</u>
Discretely Presented Component Units:	
Lafayette Public Trust Financing Authority	<u>\$26,690,000</u>

Blended Component unit

LPPA revenue bonds outstanding at October 31, 2005 are as follows:

	<u>Issue Date</u>	<u>Balance Outstanding</u>
Series 2002	09/01/02	\$ 21,100,000
Series 2003	08/04/03	<u>61,210,000</u>
		\$ 82,310,000
Add unamortized premium		5,299,032
Less unamortized loss on refunding		<u>(9,163,284)</u>
Net revenue bonds outstanding		<u>\$ 78,445,748</u>

NOTES TO FINANCIAL STATEMENTS

The annual debt service requirements on all Lafayette Public Power Authority bonds outstanding at October 31, 2005 follows:

<u>Year Ending October 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2006	\$ 9,410,000	\$ 3,493,290	\$12,903,290
2007	9,785,000	3,144,411	12,929,411
2008	10,215,000	2,762,734	12,977,734
2009	10,660,000	2,307,170	12,967,170
2010	11,230,000	1,778,945	13,008,945
2011 - 2013	<u>31,010,000</u>	<u>2,005,983</u>	<u>33,015,983</u>
	<u>\$82,310,000</u>	<u>\$15,492,533</u>	<u>\$97,802,533</u>

Changes in Long-Term Liabilities. The following is a summary of changes in long-term debt (in thousands of dollars) for the year ended October 31, 2005:

	<u>Balance, 11/01/04</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance, 10/31/05</u>
Governmental activities:				
City of Lafayette -				
Sales tax revenue bonds	\$ 297,890	\$ 87,935	\$ (76,305)	\$ 309,520
Taxable refunding bonds	47,930	-	(1,120)	46,810
Lafayette Parish -				
General obligation debt	40,446	14,600	(1,353)	53,693
Unamortized bond premiums, net of discounts	1,615	4,355	(702)	5,268
Unamortized loss on refunding	<u>(1,350)</u>	<u>(4,960)</u>	<u>516</u>	<u>(5,794)</u>
Total bond indebtedness	\$ 386,531	\$ 101,930	\$ (78,964)	\$ 409,497
Other liabilities -				
Compensated absences	9,151	432	-	9,583
Claims liabilities	<u>7,322</u>	<u>18,066</u>	<u>(17,354)</u>	<u>8,034</u>
Governmental activities long-term debt	<u>\$ 403,004</u>	<u>\$ 120,428</u>	<u>\$ (96,318)</u>	<u>\$ 427,114</u>

(continued)

NOTES TO FINANCIAL STATEMENTS

	Balance, <u>11/01/04</u>	<u>Additions</u>	<u>Reductions</u>	Balance, <u>10/31/05</u>
<b>Business-type activities:</b>				
Primary government -				
Utilities revenue bonds:				
Series 1996	\$ 12,670	\$ -	\$ (815)	\$ 11,855
Series 2004	<u>183,990</u>	<u>-</u>	<u>-</u>	<u>183,990</u>
	\$ 196,660	\$ -0-	\$ (815)	\$ 195,845
Add issue premium:				
Series 2004	<u>5,675</u>	<u>-</u>	<u>(264)</u>	<u>5,411</u>
Total revenue bonds	\$ 202,335	\$ -0-	\$ (1,079)	\$ 201,256
Compensated absences	<u>3,566</u>	<u>586</u>	<u>-</u>	<u>4,152</u>
Total primary government	<u>\$ 205,901</u>	<u>\$ 586</u>	<u>\$ (1,079)</u>	<u>\$ 205,408</u>
Component unit -				
LPPA revenue debt	\$ 91,780	\$ -	\$ (9,470)	\$ 82,310
Less deferred amount on refundings	(11,120)	-	1,957	(9,163)
Unamortized premium	<u>6,056</u>	<u>-</u>	<u>(757)</u>	<u>5,299</u>
Total LPPA revenue debt	<u>\$ 86,716</u>	<u>\$ -0-</u>	<u>\$ (8,270)</u>	<u>\$ 78,446</u>
Business-type activities long-term debt	<u>\$ 292,617</u>	<u>\$ 586</u>	<u>\$ (9,349)</u>	<u>\$ 283,854</u>

Compensated absences typically have been liquidated by the general fund and a few other governmental funds. Claims liabilities typically have been liquidated by the internal service funds.

Note 12. Authorization for Sale of Additional Bonds

At elections held on April 4, 1981, July 20, 1985 and July 17, 1997, voters of the City of Lafayette approved the issuance of additional sales tax revenue bonds. At October 31, 2005, the remaining approved amounts are as follows:

	<u>1961</u> <u>Sales Tax</u>	<u>1985</u> <u>Sales Tax</u>
Street improvements	\$ 4,909,821	\$ 505,306
Drainage improvements	2,279,010	2,669,030
North University underpass	2,762,141	-
Public buildings	203,833	-
Recreation/parks improvements	<u>17,195</u>	<u>3,664</u>
Total	<u>\$10,172,000</u>	<u>\$ 3,178,000</u>

NOTES TO FINANCIAL STATEMENTS

Note 13. Deposits and Investments

Deposits:

Custodial Credit Risk - The custodial credit risk is the risk that in the event of a bank failure, the Government's deposits may not be returned to it. The Government's policy to ensure there is no exposure to this risk is to require each financial institution to pledge their own securities to cover any amount in excess of Federal Depository Insurance Coverage. These securities must be held in the Government's name. Lafayette Public Power Authority follows the same policy as Lafayette Consolidate Government. Accordingly, the Government and Lafayette Public Power Authority had no custodial credit risk related to its deposits at October 31, 2005.

Investments:

As of October 31, 2005, the primary government, excluding Lafayette Public Power Authority, a blended component unit, and including the Investment Trust Fund, a fiduciary fund, and the Firemen's and Police Pension funds, discretely presented component units, had the following investments and maturities:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Investment Maturities</u>	
		<u>Less Than One Year</u>	<u>One - Five Years</u>
Repurchase Agreements	\$ 79,466,645	\$ 79,466,645	\$ -
U.S. Treasuries	104,746,211	75,160,711	29,585,500
U.S. Instrumentalities	208,402,755	130,555,633	77,847,122
State Investment Pool (LAMP)	<u>3,124,313</u>	<u>3,124,313</u>	<u>-</u>
	<u>\$395,739,924</u>	<u>\$288,307,302</u>	<u>\$107,432,622</u>

Interest Rate Risk - As a means of limiting its exposure to fair value losses arising from rising interest rates, the Government's investment policy states that generally, the Government will only invest in "money market instruments," which are defined as very creditworthy, highly liquid investments with maturities of one year or less. Although there may be certain circumstances in which longer-term securities are utilized, such as investments of long-term sinking fund contributions, maturity-matched construction funds, or securities purchased under the terms of a short-term repurchase agreement, the general use of long-term securities shall be avoided.

Credit Risk/Concentration of Credit Risk - Credit risk is defined as the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The Government's investment policy limits

NOTES TO FINANCIAL STATEMENTS

investments to fully insured and/or fully-collateralized certificates of deposits and direct and indirect obligations of U.S. government agencies. The Government's investment in U.S. Instrumentalities securities were rated AAA by Standard & Poor's and Aaa by Moody's Investors Service at October 31, 2005. More than 5% of the investments above are in U.S. Instrumentalities which are invested in Federal National Mortgage Association securities, Federal Home Loan Bank securities, Federal Farm Credit Bonds and Federal Home Loan Mortgage Corporation securities. These investments represent 52.66% of the Government's total investments at October 31, 2005.

Custodial Credit Risk - For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the Government will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The Government's investment policy requires all investments to be in the Government's name and all ownership securities to be evidenced by an acceptable safekeeping receipt issued by a third-party financial institution which is acceptable to the Government. Accordingly, the Government had no custodial credit risk related to its investments at October 31, 2005.

As of October 31, 2005, Lafayette Public Power Authority, a blended component unit, had the following investments and maturities:

<u>Investment Type</u>	<u>% of Portfolio</u>	<u>Fair Value</u>	<u>Investment Maturities</u>	
			<u>Less Than One Year</u>	<u>One - Five Years</u>
Treasury Bills	2%	\$ 397,622	\$ 397,622	\$ -
FNMA	26%	4,490,100	4,490,100	-
FHLMC	72%	12,651,672	-	12,651,672
	<u>100%</u>	<u>\$17,539,394</u>	<u>\$ 4,887,722</u>	<u>\$12,651,672</u>

Interest Rate Risk - As a means of limiting its exposure to fair-value losses arising from rising interest rates, the Authority's investment policy limits the investment portfolio to "money market instruments," which are defined as very creditworthy, highly liquid investments with maturities of one year or less. Although there may be certain circumstances in which longer-term securities are utilized, the general use of long-term securities shall be avoided.

Credit Risk - The Authority's Investment Policy limits investments to fully insured and/or fully-collateralized certificates of deposits and direct and indirect obligations of U.S. government agencies. At October 31, 2005, the Authority's investments in Federal National Mortgage Association and Federal Home Loan Mortgage Corporation (as noted on the above chart) were both rated AAA by Standard and Poor's and Aaa by Moody's Investment Service.



## NOTES TO FINANCIAL STATEMENTS

Concentration of Credit Risk - The Authority's Investment Policy limits the Authority's investment instruments to: 1) certificates of deposit; 2) certain direct obligations of the U.S. Government; 3) other "direct obligations" of the U.S. Government; and 4) obligations of certain U.S. Government Agencies. More than 5 percent of the Authority's investments are obligations of Federal National Mortgage Association and Federal Home Loan Mortgage Corporation. These investments are 26% and 72%, respectively, of the Authority's total investments.

The Government participates in the Louisiana Asset Management Pool (LAMP). The LAMP is an investment pool established as a cooperative endeavor to enable public entities of the State of Louisiana to aggregate funds for investment; the LAMP is not registered with the Securities and Exchange Commission (SEC) as an investment company. The LAMP is operated by a non-profit corporation, Louisiana Asset Management Pool, Inc., whose officers include the President, normally the Treasurer of the State of Louisiana, and a Secretary/Treasurer who is charged with the day-to-day operations of the program. LAMP, Inc. is governed by a Board of Directors consisting of nine to fourteen members elected each year by the participating entities.

The LAMP is intended to improve administrative efficiency and increase investment yield of participating public entities. The LAMP's portfolio securities are valued at market value even though the amortized cost method is permitted by Rule 2a-7 of the Investment Company Act of 1940, as amended, which governs registered money market funds, although the LAMP is not a money market fund and has no obligation to conform to this rule. The investment objectives of the LAMP are to preserve capital and protect principal, maintain sufficient liquidity, provide safety of funds and investments, and maximize the return on the pool. The LAMP seeks to maintain a stable net asset value of \$1.00 per unit, but there can be no assurance that the LAMP will be able to achieve this objective.

The dollar weighted average portfolio maturity of the LAMP assets is restricted to no more than 90 days and consists of no securities with a maturity in excess of 397 days. The LAMP is designed to be highly liquid to give its participants immediate access to their account balances. Investments in the LAMP are stated at fair value based on quoted market rates. The fair value is determined on a weekly basis by the LAMP and the fair value of the position of the pool is the same as the value of the pool shares.

NOTES TO FINANCIAL STATEMENTS

In accordance with GASB Statement No. 31, the Government recognized the net increase (decrease) in the fair value of investments for the year ended October 31, 2005 detailed below. This amount takes into account all changes in fair value (including purchases and sales) that occurred during the year.

	<u>Primary Government</u>	<u>Component Units</u>
Lafayette City-Parish		
Consolidated Government	\$(1,843,249)	\$ (15,630)
LPPA	<u>(93,613)</u>	<u>-</u>
	<u>\$(1,936,862)</u>	<u>\$ (15,630)</u>

Note 14. Dedication of Proceeds and Flow of Funds - Sales and Use Taxes

City of Lafayette

Proceeds of the 1961 1% sales and use tax levied by the City of Lafayette (2005 collections \$30,601,574) are dedicated to the following purposes:

1. Capital improvements (as more fully described in the tax proposition) for streets, sidewalks and bridges; drains, drainage canals and sub-surface drainage; fire department stations and equipment; police department stations and equipment; garbage disposal and health and sanitation equipment and facilities; public buildings; public parks and recreational facilities and equipment; civil defense; and any other work of permanent public improvement, title to which shall be in the public.
2. Supplementing the revenues of the General Fund, after providing for debt service on outstanding bonds, provided that such an amount cannot exceed 35% of the annual sales tax revenues.

Proceeds of the tax have been pledged and dedicated to the retirement of various Public Street and Drainage Bonds with outstanding principal balances totaling \$156,575,000 at October 31, 2005.

Proceeds of the 1985 1% sales and use tax levied by the City of Lafayette (2005 collections \$26,933,529) are dedicated to the following purposes:

1. Capital improvements (as more fully described in the tax proposition) for street and drainage improvements.
2. Supplementing the revenues of the General Fund, after providing for debt service on outstanding bonds, provided that such an amount cannot exceed 35% of the annual sales tax revenues.

Proceeds of the tax have been pledged and dedicated to the retirement of Public Streets and Drainage Bonds with outstanding principal balances totaling \$152,945,000 at October 31, 2005.

## NOTES TO FINANCIAL STATEMENTS

Under the terms of the various bond indentures:

1. All proceeds of the tax are to be deposited daily into a Sales Tax Trust Fund.
2. Each month, there will be transferred from the Sales Tax Trust Fund an amount estimated to be required to pay for all reasonable and necessary costs and expenses of collecting and administering the tax during the next succeeding month.
3. On or before the 20th day of each month, there shall be transferred to a Sales Tax Bond Sinking Fund an amount equal to 1/6 of the interest falling due on the next interest payment date and 1/12 of the principal falling due on the next principal payment date.
4. On or before the 20th day of each month, there shall also be transferred to a Sales Tax Bond Reserve Fund a prescribed sum until such time as there is on deposit in that fund a sum equal to the highest combined principal and interest requirements in any succeeding fiscal year on the outstanding bonds.
5. Any funds remaining after the above transfers will be considered surplus and may be used for the purposes for which the tax was levied.

### Lafayette Parish

Lafayette Parish is authorized by the voters of the parish to levy and collect a one percent (1%) sales and use tax on a parish-wide basis except for territory located within the boundaries of any incorporated municipality situated within the Parish. The sales tax ordinance provides that the net proceeds of the sales tax will be deposited in the General Fund of the Parish for general expenditures. Revenues from this tax totaled \$5,027,953 for the period ended October 31, 2005.

### Note 15. Flow of Funds; Restrictions on Use - Utility Revenues

Under the terms of various bond indentures on outstanding Utilities Revenue Bonds, all income and revenues of the Utilities System are pledged and dedicated to the retirement of said bonds and are to be deposited in funds as indicated below.

All revenue, except income received from the sale of capital assets and charges between divisions of the Utilities System, shall be deposited daily into a Receipts Fund. Out of the Receipts Fund, there shall be transferred to an Operating Fund from time to time as needed during each sinking fund year amounts sufficient to provide for the payment of costs of operation and maintenance.

## NOTES TO FINANCIAL STATEMENTS

After meeting the requirements of the Operating Fund, the monies in the Receipts Fund shall be transferred to the Sinking Fund in amounts sufficient to pay promptly and fully the principal of, premium, if any, and the interest on the outstanding revenue bonds as they become due and payable whether by maturity or mandatory call. Appropriate amounts shall also be placed in the Sinking Fund to allow for the payment of the charges of the paying agent. On or before the day before the interest payment date, sufficient funds to make the payment of the principal and/or interest owed on the obligations, as of that interest payment date, shall be deposited with the paying agent.

After meeting the requirements of the Operating and Sinking Funds, monies in the Receipts Fund are transferred to the Reserve Fund to satisfy the reserve requirements for reserve secured bonds. Amounts in the Reserve Fund are used solely for the purposes of curing deficiencies in the Sinking Fund for the payment when due of the principal of, premium, if any, and interest on the reserve secured bonds.

After meeting the requirements of the Reserve Fund, the monies in the Receipts Fund shall be deposited in the Capital Additions Fund. The monies in the Capital Additions Fund shall be used for the payment of principal and redemption price of and interest on obligations when due at any time monies are not available. It shall also be used to make the in lieu of tax payment to the City General Fund. The remaining money in the Capital Additions Fund may be used for (1) paying capital costs, (2) creation of a rate stabilization account to provide for temporary loss of revenue, (3) payment of subordinated indebtedness and subordinated contract obligations, (4) purchase of outstanding obligations, or (5) making any payment or investment for any lawful purpose.

### Note 16. Flow of Funds; Restrictions on Use - LPPA

Under the terms of the ordinance authorizing and providing for the issuance of electric revenue bonds of the Authority to finance the acquisition of an ownership interest in a fossil fuel steam electric generating plant and for other purposes relating thereto, the bonds are special obligations of the Authority payable solely from and secured by the revenues and other funds including bond proceeds. Such revenues consist of all income, fees, charges, receipts, profits, and other monies derived by the Authority from its ownership and operation of the fossil fuel steam electric generating plant, other than certain money derived during the period of construction. Monies in the revenue fund shall first be applied to the payment of operating expenses of the plant, exclusive of depreciation and amortization. Monies in the revenue fund shall then be deposited into the bond fund to pay principal and premium, if any, and interest on all bonds as they become due and payable; and then applied to maintain in the bond fund the reserve account an amount equal to the maximum annual debt service requirements on all bonds

## NOTES TO FINANCIAL STATEMENTS

(initially funded from bond proceeds). After making the required payments into the operating account and bond fund, there shall be paid out of the revenue fund into the reserve and contingency fund an amount equal to \$1,500,000 or such greater amount as may be determined by the consulting engineer, provided that there shall not be required to be paid therein during any month an amount in excess of 25% of the amounts required to be paid during such month to the bond fund. If on any October 31st following the date of commercial operation, the monies credited (or to be credited as of such date) to the revenue fund shall exceed the Authority's required amount of working capital for the operation of the plant, the amount of such excess shall be applied by the Authority (1) to reduce monthly power costs to the Lafayette City-Parish Consolidated Government under the power sales contract, (2) to pay the cost of making repairs, renewals and replacements, additions, betterments and improvements to and extensions of the plant operations, (3) to the purchase or redemption of bonds, (4) to any other purpose in connection with the plant operation, or (5) to any other lawful purpose of the Authority, including the payment of subordinated indebtedness.

The fuel cost stability fund was established to allow level billings to the retail customer when the generating plant is out of service for a period of seven days or more. In those instances, a credit may be applied to the monthly power bill to the Government. When the unit has been returned to operation, the funds which were applied as a credit are recovered by application of a surcharge to restore the fund balance over a reasonable period of time.

The reserve and contingency cash balance at October 31, 2005 was \$1,500,000.

### Note 17. Contract for Purchase of Power

On May 1, 1977, the City of Lafayette entered into a power sales contract with the Lafayette Public Power Authority (LPPA) for purchase of all electric power and energy which is capable of generation from LPPA's 50% ownership interest in a fossil fuel steam electric generating plant near Boyce, Louisiana. The generating unit has a net generating capability of approximately 530 MW.

Under the terms of the power sales contract, which will terminate on April 30, 2017, the City makes monthly payments sufficient to cover: all debt service of LPPA (including debt service reserve requirements); the amount which LPPA is required under its bond resolution(s) to pay or set aside during such month into any other fund or account established by the bond resolutions including working capital funds; any payments which LPPA is required to make for the cost of renewals, replacements or preventive maintenance of the facility; and the costs of producing or delivering power and energy during such month (including general and administrative

## NOTES TO FINANCIAL STATEMENTS

expenses, but excluding depreciation). Such payments will continue throughout the term of the contract whether or not the unit is operable or whether power or energy is being delivered to the City under the terms of the contract.

### Note 18. Employee Retirement Systems

The Government participates in the Municipal Employees Retirement System (MERS), Parochial Employees' Retirement System (PERS), State of Louisiana - Municipal Police Employees' Retirement System and State of Louisiana - Firefighters' Retirement System. These systems are statewide multi-employer, public employee retirement systems which cover virtually all Lafayette Consolidated Government employees. Substantially, all Government employees participate in one of the following retirement systems:

#### Municipal Employees' Retirement Systems (MERS)

##### Plan description:

Employees are eligible to retire under Plan A of the System at age 60 with 10 years of creditable service, or at any age with 25 years of creditable service. Monthly benefits consist of 3% of a member's final compensation, multiplied by years of service with certain limitations. The System also provides disability and survivor benefits. All benefits are established by state statute. MERS issues a publicly available financial report that includes financial statements and required supplemental information. That report may be obtained by writing to Municipal Employees' Retirement System of Louisiana, 7937 Office Park Boulevard, Baton Rouge, Louisiana 70809.

##### Funding policy:

Plan members are required to contribute 9.25% of their annual covered salary and the Government is required to contribute at an actuarially determined rate. The rate was 15.00% until July 1, 2005 at which time it increased to 16.00%. The contribution requirements of plan members and the Government are established by statute. The Government's contributions to MERS for the years ended October 31, 2005, 2004 and 2003 were \$3,247,990, \$2,494,365, and \$1,797,664, respectively, equal to the required contribution each year.

#### Parochial Employees' Retirement System (PERS)

##### Plan description:

Members of the plan may retire with 30 years of creditable service regardless of age, with 25 years of service at age 55, and with 10 years of service at age 60. Benefit rates are 1% of final compensation (average monthly earnings during the highest 36 consecutive months, or

## NOTES TO FINANCIAL STATEMENTS

joined months if service was interrupted) plus \$2.00 per month for each year of service credited prior to January 1, 1980, and 3% of final compensation for each year of service after January 1, 1980. The System also provides disability and survivor benefits. Benefits are established by state statute. PERS issues a publicly available financial report that includes financial statements and required supplemental information. That report may be obtained by writing to Parochial Employees' Retirement System of Louisiana, Post Office Box 14619, Baton Rouge, Louisiana 70898.

### Funding policy:

Plan members are required to contribute 9.50% of their annual covered salary to the plan and the Government is required to contribute at an actuarially determined rate. The rate was 11.75% of annual covered payroll until January 1, 2005, at which time the rate increased to 12.75%. The contribution requirements of plan members and the Government are established by statute. The Government's contribution to PERS for the years ended October 31, 2005, 2004 and 2003 were \$3,200,231, \$2,426,874, and \$1,558,027, respectively, equal to the required contribution each year.

### State of Louisiana - Municipal Police Employees' Retirement System

#### Plan description:

Members of the plan may retire at age 50 with at least 20 years of credited service, or at age 55 with at least 12 years of credited service. Benefit rates are 3-1/3 percent of a member's average final compensation, multiplied by the employee's years of credited service. The System also provides death and disability benefits. Benefits are established by state statute. The Municipal Police Employees' Retirement System issues a publicly available report that includes financial statements and required supplemental information. That report may be obtained by writing to Municipal Police Employees' Retirement System, 8401 United Plaza Boulevard, Suite 270, Baton Rouge, Louisiana 70809-7017.

#### Funding policy:

Plan members are required to contribute 7.50% of their annual covered salary and the Government was required to contribute 21.50%, through July 1, 2005, at which time the rate decreased to 16.25%. The Government's contributions to the System for the years ended October 31, 2005, 2004 and 2003 were \$2,179,631, \$1,756,367, and \$989,091, respectively, equal to the required contribution for each year.

NOTES TO FINANCIAL STATEMENTS

State of Louisiana - Firefighters' Retirement System

Plan description:

Members of the plan may retire at age 50 with at least 20 years of credited service, or at age 55 with at least 12 years of credited service. Benefits are 3-1/3 percent of a member's average final compensation, multiplied by the employee's years of credited service. The System also provides death and disability benefits. Benefits are established by state statute. The Firefighters' Retirement System issues a publicly available financial report that includes financial statements and required supplemental information. That report may be obtained by writing to Firefighters' Retirement System, Post Office Box 94095 Capitol Station, Baton Rouge, Louisiana 70804-9095.

Funding policy:

Plan members are required to contribute 8.00% of their annual covered salary and the Government is required to contribute at an actuarially determined rate. The current rate is 18.00%. The contribution requirements of plan members are established and may be amended by the System's Board of Trustees. The Government's contributions to the System for the years ended October 31, 2005, 2004 and 2003 were \$2,260,897, \$1,836,661, and \$1,273,220, respectively, equal to the required contribution for each year.

Note 19. Contingent Liabilities

The Government is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the Consolidated Government's attorneys, any judgments rendered in favor of the plaintiff or payments resulting from compromise settlements, if any, will be within the limits of the various insurance coverages carried by the Consolidated Government or funded through its self-insurance program.

In January 2003, a judge granted a motion for summary judgment relative to liability issues of the Government in litigation filed by members of the Lafayette Fire and Police Departments. The summary judgment established liability in the design of pay plans for the Fire and Police Departments that advanced supplemental pay by the city in the first year of employment of new hires within the respective departments. The court found the process of halting the advanced payments upon commencement of state supplemental pay, after the first year of employment, to be in violation of State law. The ruling only establishes liability for the period March 16, 1996 through November 1, 2001, based on the applicable prescriptive period and recent pay plan revisions modifying the plans as a result of this lawsuit.



## NOTES TO FINANCIAL STATEMENTS

The Administration and Legal Department of the Government believe the court erred in its interpretation of the law, but have been unsuccessful in subsequent appeals of the ruling. The court will reconvene to determine the amount of liability and is considering appointment of a special master to assist the court in the determination of amounts due. The potential liability in the matter is estimated to range between \$8,000,000 to \$15,000,000. No accrual of any amounts that may be payable in this action is reflected in the financial statements. Until any such judgment, or portion thereof, is appropriated by the legislative body of the Lafayette Consolidated Government, no such amounts can be paid to satisfy the potential liability.

The Government receives grants for specific purposes that are subject to review and audit by the agencies providing the funding. Such audits and reviews could result in expenses being disallowed under the terms and conditions of the grants. In the opinion of management, such disallowances, if any, would be immaterial.

### Note 20. Environmental Liability

The site upon which the City's first power generation plant was once located has been identified as containing environmental contamination. In 1979, the City built an electrical substation on the site after the eighty-year old generation plant was destroyed by fire. While performing electrical upgrades to the substation in 1991, the City discovered traces of petroleum products and began an investigation as to the source of the contaminants and the extent of contamination. As a result of extensive testing on the substation site and adjacent properties, it appears that the source of the contamination is likely to have been caused from underground storage tanks which once contained fuel oil and diesel fuel used in the generation of electrical power by the former utility plant.

The City currently has plans to conduct a clean-up of the site using bioremediation technology. This method of remediation involves the introduction of micro-organisms into the soil through the use of various ground wells which will be bored throughout the site. The cost of this clean-up utilizing bioremediation technology is estimated at approximately \$1,750,000 and will take several years to complete. Through October 31, 2005, the City has incurred expenses of \$820,649 in connection with the remediation project for environmental testing and consulting. The estimated remaining cost of the clean-up of \$929,351 is accrued in the Utilities System Fund at October 31, 2005.

The City has plans to first conduct a test of the bioremediation process on a small area of the site to determine if this process can be used successfully before beginning the full-scale bioremediation project. Should the bioremediation project be unsuccessful, the City may have to resort to conventional remediation methods which could cost as much as \$7,000,000 for the clean-up of this site.

NOTES TO FINANCIAL STATEMENTS

Note 21. Commitments

On July 28, 2004, the Authority entered into a contract extension, as it relates to the Master Coal Purchase and Sale Agreement entered into dated December 11, 2002. Under the contract and subsequent extension, the Authority will purchase from the contracted party its share of coal used in producing power at the Rodemacher Unit No. 2 facility. The purchase contract extension is for the delivery of 3,000,000 tons of coal in total of which the Authority has a fifty percent (50%) interest. Therefore, the Authority has contracted to purchase a minimum of 1,500,000 tons over the two-year term of the contract extension. Annual amounts are subject to increase or decrease by up to ten percent (10%).

The term of the contract and annual quantities to be purchased are as follows:

<u>Calendar Year</u>	<u>Annual Quantity</u>	<u>Committed Cost</u>	<u>Purchase Commitment</u>
2006	<u>\$ 750,000</u>	\$6.70	<u>\$ 5,025,000</u>

Note 22. Lease Agreements - Waterworks Districts

The Utilities System has entered into long-term lease-purchase and franchise agreements with Waterworks District Numbers 1, 3, and 4 of the Parish of Lafayette for a period of thirty years from the dates of the agreements. These districts were originally created to furnish water to residents of various areas in or near the City of Lafayette. The agreements provide that the City operate these water systems, including billing the customers and collecting the monies for services, and furnishing all labor, materials, equipment, transportation, and tools to operate and maintain these systems. The agreements further provide that the City is to provide funds to pay the outstanding revenue bonds and interest thereon when due plus an additional amount for additions and extensions, and administration and overhead expenses. There were no outstanding bonds for any of the Waterworks Districts at October 31, 2005.

The Utilities System has also entered into an agreement with Waterworks District Numbers 3 and 4 of the Parish of Lafayette whereby the City is to collect a \$300 connection fee from each new customer in the district. These funds are to be accumulated for future expansion of the systems in these districts.

NOTES TO FINANCIAL STATEMENTS

Note 23. Risk Management

The Government is self-insured for workers' compensation, general liability (which includes law enforcement), errors and omissions, automobile liability, fleet collision and property (which includes fire and extended coverage and boiler and machinery). These activities are accounted for in the Self-Insurance Fund which was established on November 1, 1979. The following is a summary of the Government's self-insured retentions for the Self-Insurance Fund:

Workers' compensation	\$350,000
General liability	Unlimited
Errors and omissions	Unlimited
Automobile liability	Unlimited
Fleet collision	Unlimited
Property (Variable)	\$50,000 - \$500,000

Liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported (IBNRs). Claim liabilities are based upon the estimated ultimate cost of settling the claims including specific, incremental claim adjustment expenses, salvage, and subrogation and considering the effects of inflation and recent claim settlement trends including frequency and amount of payouts and other economic and social factors.

Changes in the balances of claims liabilities during the last two years ended October 31 are as follows:

	<u>2005</u>	<u>2004</u>
Unpaid claims liability, beginning	\$ 4,562,837	\$ 5,516,971
Current year claims and changes in estimates	2,994,607	1,775,219
Claims paid	<u>(2,335,499)</u>	<u>(2,729,353)</u>
Unpaid claims liability, ending	<u>\$ 5,221,945</u>	<u>\$ 4,562,837</u>

Although the Government's Self-Insurance Fund is operated on a unitary basis, contributions for premiums, reserves and losses for coverages are divided between those applicable to the Government's utilities system and those applicable to non-utility funds (funded primarily from General Fund revenues). These contributions are also reported as external transactions. The net assets at October 31, 2005 are applicable to utility and non-utility activity as follows:

Net assets:	
Utilities	\$ 1,192,230
Other	<u>(3,622,889)</u>
Total	<u>\$ (2,430,659)</u>

NOTES TO FINANCIAL STATEMENTS

Each year, the Utilities System Fund and those non-utility funds reimburse the Self-Insurance Fund based on the prior year actual losses.

The City is also self-insured for group hospitalization. This activity is accounted for in the Group Hospitalization Fund which was established during the 1988 fiscal year; the Parish employees joined in September of 1996. Both employer's and employees' portions of premiums are paid into the Group Hospitalization Fund and are available to pay claims and administrative costs.

Liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported (IBNRs). Claim liabilities are based upon the estimated ultimate cost of settling the claims including specific, incremental claim adjustment expenses, salvage, and subrogation and considering the effects of inflation and recent claim settlement trends including frequency and amount of payouts and other economic and social factors.

Changes in the balances of claims liabilities during the last two years ended October 31 are as follows:

	<u>2005</u>	<u>2004</u>
Claims liability, beginning	\$ 2,758,702	\$ 2,321,100
Current year claims and changes in estimates	15,071,034	15,435,214
Claims paid	<u>(15,018,107)</u>	<u>(14,997,612)</u>
Claims liability, ending	<u>\$ 2,811,629</u>	<u>\$ 2,758,702</u>

Note 24. Compensation of Council

A detail of compensation paid to individual council members for the period ended October 31, 2005 follows:

City-Parish Council

Christopher Williams	\$ 21,469
Louis C. Benjamin, Jr.	21,469
Lenwood Broussard	21,469
Randal Menard	21,469
Bobby Badeaux	21,469
Robin Stevenson	21,469
Marc Mouton	21,469
Bruce Conque	21,063
Roger Bourgeois	<u>21,469</u>
Total	<u>\$ 192,815</u>

## NOTES TO FINANCIAL STATEMENTS

### Note 25. Post Retirement Benefits

The Government provides postretirement health care benefits, in accordance with local Ordinance 0-109-99 adopted April 8, 1999 and applicable State statutes, to all employees who retire from the Consolidated Government after meeting the requirements under the employees' appropriate State retirement system and meeting the requirements that follow. The employee must have participated in the Consolidated Government's health insurance plan for 10 continuous years, must be a member of the health insurance plan on the date prior to retirement, and must have made the election to continue health care coverage on the date prior to retirement. Currently, 257 retirees have met the criteria above and are participating. The Consolidated Government pays 77% of the premium while the retiree is responsible for 23% of the premium. This is for single coverage only. The retiree is responsible for 100% of any dependent coverage. The Government's portion of the premium is funded on a pay-as-you-go basis from the City General Fund, Parish General Fund and the Utilities System Fund. Employer premium expenditures are recognized on the first day of each fiscal year and are based on the number of retirees participating on that day. For the year ended October 31, 2005, the amount of premiums paid by the Consolidated Government was \$548,952.

### Note 26. Refunded Debt

On March 22, 2005, the Lafayette City-Parish Consolidated Government issued \$40,460,000 of Public Improvement Sales Tax Refunding Bonds, Series 2005 with an average interest rate of 4.69% to advance refund \$9,170,000 of outstanding Public Improvement Sales Tax Bonds, Series 1997A with an average interest rate of 5.03% and \$30,510,000 of Public Improvement Sales Tax Bonds, Series 1999B with an average interest rate of 5.59%. The net proceeds of \$42,833,975 (after payment of \$283,220 in underwriting fees, insurance, and other issuance costs) plus an additional \$425,634 of existing Government funds were used to purchase U.S. government securities which were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the Series 1997A and 1999B bonds. As a result, these bonds are considered to be defeased and the liability has been removed from the government-wide statement of net assets.

The advance refunding resulted in a difference between the reacquisition price and the net carrying amount of the old debt of \$3,142,814. This difference, reported in the accompanying financial statements as a deduction from bonds payable, is being charged to operations through the year 2024 using the effective-interest method. The Government completed the advance refunding to reduce its total debt service payments over the next 20 years by \$2,507,190 and to obtain an economic gain (difference between the present values of the old and new debt service payments) of \$2,108,672.

## NOTES TO FINANCIAL STATEMENTS

On March 22, 2005, the Lafayette City-Parish Consolidated Government issued \$21,575,000 of Public Improvement Sales Tax Refunding Bonds, Series 2005A with an average interest rate of 4.78% to advance refund \$10,425,000 of outstanding Public Improvement Sales Tax Bonds, Series 1997B with an average interest rate of 5.18% and \$11,030,000 of Public Improvement Sales Tax Bonds, Series 1999A with an average interest rate of 5.75%. The net proceeds of \$23,132,945 (after payment of \$140,238 in underwriting fees, insurance and other issuance costs) plus an additional \$497,470 of existing Government funds were used to purchase U.S. government securities which were deposited in an irrevocable trust with an escrow agent to provide for future debt service payments on the Series 1997B and 1999A bonds. The liability for the defeased principal has been removed from the government-wide statement of net assets.

The advance refunding resulted in a difference between the reacquisition price and the net carrying amount of the old debt of \$1,817,472. This difference, reported in the accompanying financial statements as a deduction from bonds payable, is being charged to operations through the year 2024 using the effective-interest method. The Government completed the advance refunding to reduce its total debt service payments over the next 20 years by \$1,570,676 and to obtain an economic gain (difference between the present values of the old and new debt service payments) of \$1,370,787.

### Note 27. Prior Period Adjustment

#### Primary Government:

In the prior year, the Government omitted some capital assets and included some that were either already reported or not capital in nature, in error. These errors were corrected in the current year. The net effect of these errors was to overstate ending net assets at October 31, 2004 by \$1,407,876 and to overstate the change in net assets for the year ended October 31, 2004 by \$678,745.

#### Discretely Presented Component Units:

During the fiscal year ended March 31, 2005 (fiscal year included in this report), Lafayette Public Trust Financing Authority discovered that Legg Mason held an account in the name of Lafayette Public Trust Financing Authority which had not been previously recorded by the Authority. The account was opened in January 2002 in the amount of \$199,344 with the purchase of two U.S. Agency Securities. Fund balance at April 1, 2004 has been increased by \$785,765 which represents the fair value of this investment as of April 1, 2004.

NOTES TO FINANCIAL STATEMENTS

Note 28. Operating Leases

Discretely Presented Component Units:

The Lafayette Regional Airport leases buildings, hangars, land and terminal space to a number of tenants. Due to the nature of those leases, they are all classified as operating leases. The following is a schedule by years of minimum future rentals on non-cancelable operating leases as of December 31, 2004 (fiscal year included in this report):

Year Ending <u>December 31,</u>	
2005	\$ 1,989,822
2006	1,869,864
2007	1,362,593
2008	881,010
2009	774,735
Thereafter	<u>8,999,397</u>
Total minimum future rentals	<u>\$15,877,421</u>

Certain rentals included above relate to tenants with scheduled annual CPI adjustments. Those annual adjustments could not be determined. Therefore, the 2004 rents were used for all years.

REQUIRED SUPPLEMENTARY INFORMATION



LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND  
For the Year Ended October 31, 2005

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance With Final Budget Positive (Negative)
<b>Revenues:</b>				
Taxes -				
Ad valorem	\$ 14,163,568	\$ 14,243,568	\$ 14,353,662	\$ 110,094
Sales and use	4,150,000	4,600,000	5,027,953	427,953
Utility System payments in lieu of taxes	17,000,000	16,316,608	16,316,608	-
Other	2,478,546	2,512,009	2,724,899	212,890
Licenses and permits	2,283,300	2,232,300	2,255,603	23,303
Intergovernmental -				
Federal grants	-	120,946	50,514	(70,432)
State funds:				
Grants	-	160,604	92,485	(68,119)
State shared revenue	1,092,500	1,076,500	1,075,213	(1,287)
Other	808,037	885,352	725,620	(159,732)
Charges for services	4,912,673	5,291,373	5,297,577	6,204
Fines and forfeits	1,142,394	1,142,394	1,399,373	256,979
Investment earnings	680,200	571,200	551,458	(19,742)
Miscellaneous	1,321,985	2,187,056	2,928,264	741,208
Total revenues	<u>\$ 50,033,203</u>	<u>\$ 51,339,910</u>	<u>\$ 52,799,229</u>	<u>\$ 1,459,319</u>
<b>Expenditures:</b>				
Current -				
General government	\$ 20,104,590	\$ 20,799,537	\$ 19,960,392	\$ 839,145
Public safety	32,721,748	33,612,893	32,409,997	1,202,896
Traffic and transportation	1,903,689	1,890,706	1,869,401	21,305
Streets and drainage	8,220,883	8,324,137	7,849,728	474,409
Urban redevelopment and housing	426,016	411,271	409,507	1,764
Culture and recreation	417,964	447,281	408,083	39,198
Health and welfare	20,252	20,252	19,791	461
Economic development and assistance	115,106	114,106	101,115	12,991
Conservation of natural resources	79,900	80,173	67,369	12,804
Debt service -				
Principal retirement	1,120,000	1,120,000	1,120,000	-
Interest and fiscal charges	2,534,510	2,534,510	2,534,510	-
Capital outlay	13,000	146,917	142,210	4,707
Total expenditures	<u>\$ 67,677,658</u>	<u>\$ 69,501,783</u>	<u>\$ 66,892,103</u>	<u>\$ 2,609,680</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

BUDGETARY COMPARISON SCHEDULE (CONTINUED)  
GENERAL FUND  
For the Year Ended October 31, 2005

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Excess (deficiency) of revenues over expenditures	<u>\$(17,644,455)</u>	<u>\$(18,161,873)</u>	<u>\$(14,092,874)</u>	<u>\$ 4,068,999</u>
Other financing sources (uses):				
Transfers in	\$ 24,725,429	\$ 24,432,398	\$ 24,493,532	\$ 61,134
Transfers out	(7,218,811)	(11,186,734)	(10,785,855)	400,879
Transfers to component units	(1,739,923)	(1,740,714)	(1,904,444)	(163,730)
Sale of capital assets	-	-	4,066	4,066
Total other financing sources (uses)	<u>\$ 15,766,695</u>	<u>\$ 11,504,950</u>	<u>\$ 11,807,299</u>	<u>\$ 302,349</u>
Net change in fund balance	\$ (1,877,760)	\$ (6,656,923)	\$ (2,285,575)	\$ 4,371,348
Fund balance, beginning	<u>19,175,332</u>	<u>24,141,907</u>	<u>23,371,874</u>	<u>(770,033)</u>
Fund balance, ending	<u>\$ 17,297,572</u>	<u>\$ 17,484,984</u>	<u>\$ 21,086,299</u>	<u>\$ 3,601,315</u>

See Notes to Budgetary Comparison Schedules.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

BUDGETARY COMPARISON SCHEDULE  
1961 SALES TAX TRUST FUND  
For the Year Ended October 31, 2005

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance With Final Budget Positive (Negative)
Revenues:				
Taxes -				
Sales and use	\$ 28,832,458	\$ 28,832,458	\$ 30,601,574	\$ 1,769,116
Investment earnings	<u>17,000</u>	<u>17,000</u>	<u>46,880</u>	<u>29,880</u>
Total revenues	\$ 28,849,458	\$ 28,849,458	\$ 30,648,454	\$ 1,798,996
Expenditures:				
Current -				
General government	<u>210,000</u>	<u>210,000</u>	<u>211,074</u>	<u>(1,074)</u>
Excess of revenues over expenditures	<u>\$ 28,639,458</u>	<u>\$ 28,639,458</u>	<u>\$ 30,437,380</u>	<u>\$ 1,797,922</u>
Other financing sources (uses):				
Transfers in	\$ 400,000	\$ 400,000	\$ 349,242	\$ (50,758)
Transfers out	<u>(29,039,458)</u>	<u>(29,039,458)</u>	<u>(30,786,622)</u>	<u>(1,747,164)</u>
Total other financing sources (uses)	<u>\$(28,639,458)</u>	<u>\$(28,639,458)</u>	<u>\$(30,437,380)</u>	<u>\$(1,797,922)</u>
Net change in fund balance	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Fund balance, beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, ending	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

See Notes to Budgetary Comparison Schedules.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

BUDGETARY COMPARISON SCHEDULE  
1985 SALES TAX TRUST FUND  
For the Year Ended October 31, 2005

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues:				
Taxes -				
Sales and use	\$ 25,448,926	\$ 25,448,926	\$ 26,933,529	\$ 1,484,603
Investment earnings	15,000	15,000	41,219	26,219
Total revenues	\$ 25,463,926	\$ 25,463,926	\$ 26,974,748	\$ 1,510,822
Expenditures:				
Current -				
General government	200,000	200,000	196,284	3,716
Excess of revenues over expenditures	\$ 25,263,926	\$ 25,263,926	\$ 26,778,464	\$ 1,514,538
Other financing sources (uses):				
Transfers in	\$ 350,000	\$ 350,000	\$ 400,583	\$ 50,583
Transfers out	(25,613,926)	(25,613,926)	(27,179,047)	(1,565,121)
Total other financing sources (uses)	\$ (25,263,926)	\$ (25,263,926)	\$ (26,778,464)	\$ (1,514,538)
Net change in fund balance	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Fund balance, beginning	-	-	-	-
Fund balance, ending	\$ -0-	\$ -0-	\$ -0-	\$ -0-

See Notes to Budgetary Comparison Schedules.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

NOTES TO BUDGETARY COMPARISON SCHEDULES

Note 1. Budgeting Policy

The City-Parish Government follows the procedures detailed below in adopting its budget.

1. At least 90 days prior to the beginning of each fiscal year, the City-Parish President submits to the Council a proposed budget in the form required by the City-Parish Charter.
2. A public hearing is conducted to obtain taxpayer comments and notice thereof is published in the official journal at least 10 days prior to such hearing. The notification includes the time and place of the public hearing in addition to a general summary of the proposed budget.
3. Final adoption of the budget is required to be not later than the second-to-last regular meeting of the preceding fiscal year.
4. The City-Parish President is authorized to transfer budgeted amounts within departments, except that no transfer can be made to or from any salary account, unless authorized by the City-Parish Council by ordinance. Any revisions which cause interdepartmental transfers or alter the total revenues or expenditures of any fund must likewise be approved by the City-Parish Council.
5. Formal budgetary integration is employed as a management control device during the year for all funds. No payment can be made or obligated against any appropriation unless the City-Parish President or his designee first certifies that sufficient unencumbered funds are or will be available to meet the obligation when it becomes due and payable. In practice, this has generally been interpreted (due to the flexibility for intradepartmental transfer of line item appropriations) to mean control at the departmental/fund level.
6. Those budgets presented in the budgetary comparison schedules are adopted on a basis consistent with generally accepted accounting principles as applied to governmental units.
7. Under the Charter, all appropriations, except for capital outlays, lapse at the close of the fiscal year to the extent that they have not been expended or encumbered. Appropriations for capital outlays lapse after completion of the project or abandonment. A capital outlay appropriation is deemed abandoned if three years pass without any disbursement or encumbrance of the appropriation.

All budgeted amounts presented reflect the original budget and the final budget (which have been adjusted for legally authorized revisions during the year).

NOTES TO BUDGETARY COMPARISON SCHEDULES

Note 2. Excess of Expenditures Over Appropriations

The following individual fund has actual expenditures in excess of budgeted expenditures for the year ended October 31, 2005:

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Negative Variance</u>
1961 Sales Tax Trust Fund	<u>\$210,000</u>	<u>\$210,000</u>	<u>\$211,074</u>	<u>\$ (1,074)</u>

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OTHER SUPPLEMENTARY INFORMATION



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LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

COMBINING BALANCE SHEET  
GENERAL FUNDS  
October 31, 2005

ASSETS	<u>City</u>	<u>Parish</u>	<u>Total</u>
Cash	\$ 1,391,170	\$ 45,470	\$ 1,436,640
Investments	15,316,996	5,292,708	20,609,704
Accrued interest receivable	92,924	32,109	125,033
Accounts receivable, net	688,454	137,007	825,461
Due from other funds	2,343,568	40,420	2,383,988
Internal balances	(1,552)	1,552	-
Due from component units	121,001	5,976	126,977
Due from other governmental agencies	178,947	565,384	744,331
Other receivables	<u>149,890</u>	<u>-</u>	<u>149,890</u>
 Total assets	 <u>\$20,281,398</u>	 <u>\$ 6,120,626</u>	 <u>\$26,402,024</u>
 LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 913,951	\$ 59,988	\$ 973,939
Accrued salaries and benefits	756,553	33,698	790,251
Other payables	142,204	5,259	147,463
Due to other funds	1,680,755	144,578	1,825,333
Due to component units	-	1,471,874	1,471,874
Due to other governmental agencies	97,245	7,275	104,520
Deferred revenue	<u>2,345</u>	<u>-</u>	<u>2,345</u>
 Total liabilities	 <u>\$ 3,593,053</u>	 <u>\$ 1,722,672</u>	 <u>\$ 5,315,725</u>
Fund balances:			
Reserved for -			
Encumbrances	\$ 48,121	\$ 56,408	\$ 104,529
Unreserved -			
Designated for subsequent year's expenditures	2,536,971	259,139	2,796,110
Designated for contingencies	6,000,000	3,500,000	9,500,000
Undesignated	<u>8,103,253</u>	<u>582,407</u>	<u>8,685,660</u>
 Total fund balances	 <u>\$16,688,345</u>	 <u>\$ 4,397,954</u>	 <u>\$21,086,299</u>
 Total liabilities and fund balances	 <u>\$20,281,398</u>	 <u>\$ 6,120,626</u>	 <u>\$26,402,024</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

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

GENERAL FUNDS

For the Year Ended October 31, 2005

	<u>City</u>	<u>Parish</u>	<u>Total</u>
Revenues:			
Taxes -			
Ad valorem	\$ 12,487,394	\$ 1,866,268	\$ 14,353,662
Sales and use	-	5,027,953	5,027,953
Utility system payments in lieu of taxes	16,316,608	-	16,316,608
Other	1,903,798	821,101	2,724,899
Licenses and permits	1,996,490	259,113	2,255,603
Intergovernmental -			
Federal grants	50,514	-	50,514
State funds:			
Grants	91,572	913	92,485
State shared revenue	191,413	883,800	1,075,213
Other	-	725,620	725,620
Charges for services	4,617,524	680,053	5,297,577
Fines and forfeits	1,364,357	35,016	1,399,373
Investment earnings	436,837	114,621	551,458
Miscellaneous	<u>2,607,063</u>	<u>321,201</u>	<u>2,928,264</u>
Total revenues	<u>\$ 42,063,570</u>	<u>\$10,735,659</u>	<u>\$ 52,799,229</u>
Expenditures:			
Current -			
General government	\$ 16,792,294	\$ 3,168,098	\$ 19,960,392
Public safety	31,712,001	697,996	32,409,997
Traffic and transportation	1,869,401	-	1,869,401
Streets and drainage	7,849,633	95	7,849,728
Urban redevelopment and housing	409,507	-	409,507
Culture and recreation	325,931	82,152	408,083
Health and welfare	-	19,791	19,791
Economic development and assistance	82,065	19,050	101,115
Conservation of natural resources	-	67,369	67,369
Debt service -			
Principal retirement	1,120,000	-	1,120,000
Interest and fiscal charges	2,534,510	-	2,534,510
Capital outlay	<u>40,077</u>	<u>102,133</u>	<u>142,210</u>
Total expenditures	<u>\$ 62,735,419</u>	<u>\$ 4,156,684</u>	<u>\$ 66,892,103</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES (CONTINUED)  
GENERAL FUNDS  
For the Year Ended October 31, 2005

	<u>City</u>	<u>Parish</u>	<u>Total</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (20,671,849)</u>	<u>\$ 6,578,975</u>	<u>\$ (14,092,874)</u>
Other financing sources (uses):			
Transfers in	\$ 24,483,742	\$ 9,790	\$ 24,493,532
Transfers out	(9,157,456)	(1,628,399)	(10,785,855)
Internal transfers	4,099,307	(4,099,307)	-
Transfers to component units	(432,570)	(1,471,874)	(1,904,444)
Sale of capital assets	<u>2,619</u>	<u>1,447</u>	<u>4,066</u>
Total other financing sources (uses)	<u>\$ 18,995,642</u>	<u>\$ (7,188,343)</u>	<u>\$ 11,807,299</u>
Net change in fund balances	\$ (1,676,207)	\$ (609,368)	\$ (2,285,575)
Fund balances, beginning	<u>18,364,552</u>	<u>5,007,322</u>	<u>23,371,874</u>
Fund balances, ending	<u>\$ 16,688,345</u>	<u>\$ 4,397,954</u>	<u>\$ 21,086,299</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND - CITY OF LAFAYETTE  
For the Year Ended October 31, 2005

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance With Final Budget Positive (Negative)
<b>Revenues:</b>				
Taxes -				
Ad valorem	\$ 12,419,457	\$ 12,419,457	\$ 12,487,394	\$ 67,937
Utility system payments in lieu of taxes	17,000,000	16,316,608	16,316,608	-
Other	1,718,300	1,718,300	1,903,798	185,498
Licenses and permits	2,021,500	1,970,500	1,996,490	25,990
Intergovernmental -				
Federal grants	-	120,946	50,514	(70,432)
State funds:				
Grants	-	142,684	91,572	(51,112)
State shared revenue	193,300	193,300	191,413	(1,887)
Charges for services	4,436,500	4,689,700	4,617,524	(72,176)
Fines and forfeits	1,110,200	1,110,200	1,364,357	254,157
Investment earnings	570,200	481,200	436,837	(44,363)
Miscellaneous	1,153,885	1,855,956	2,607,063	751,107
<b>Total revenues</b>	<b>\$ 40,623,342</b>	<b>\$ 41,018,851</b>	<b>\$ 42,063,570</b>	<b>\$ 1,044,719</b>
<b>Expenditures:</b>				
Current -				
General government	\$ 16,926,403	\$ 17,358,086	\$ 16,792,294	\$ 565,792
Public safety	32,458,920	32,890,396	31,712,001	1,178,395
Traffic and transportation	1,903,689	1,887,452	1,869,401	18,051
Streets and drainage	8,220,883	8,180,639	7,849,633	331,006
Urban redevelopment and housing	426,016	411,271	409,507	1,764
Culture and recreation	333,964	336,464	325,931	10,533
Economic development and assistance	96,055	95,055	82,065	12,990
Debt service -				
Principal retirement	1,120,000	1,120,000	1,120,000	-
Interest and fiscal charges	2,534,510	2,534,510	2,534,510	-
Capital outlay	-	40,077	40,077	-
<b>Total expenditures</b>	<b>\$ 64,020,440</b>	<b>\$ 64,853,950</b>	<b>\$ 62,735,419</b>	<b>\$ 2,118,531</b>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

BUDGETARY COMPARISON SCHEDULE (CONTINUED)  
GENERAL FUND - CITY OF LAFAYETTE  
For the Year Ended October 31, 2005

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Excess (deficiency) of revenues over expenditures	\$ (23,397,098)	\$ (23,835,099)	\$ (20,671,849)	\$ 3,163,250
Other financing sources (uses):				
Transfers in	\$ 27,340,546	\$ 27,283,244	\$ 28,583,049	\$ 1,299,805
Transfers out	(6,264,483)	(9,376,410)	(9,157,456)	218,954
Transfers to component units	(432,571)	(432,571)	(432,570)	1
Sale of capital assets	-	-	2,619	2,619
Total other financing sources (uses)	<u>\$ 20,643,492</u>	<u>\$ 17,474,263</u>	<u>\$ 18,995,642</u>	<u>\$ 1,521,379</u>
Net change in fund balance	\$ (2,753,606)	\$ (6,360,836)	\$ (1,676,207)	\$ 4,684,629
Fund balance, beginning	<u>15,199,284</u>	<u>18,834,555</u>	<u>18,364,552</u>	<u>(470,003)</u>
Fund balance, ending	<u>\$ 12,445,678</u>	<u>\$ 12,473,719</u>	<u>\$ 16,688,345</u>	<u>\$ 4,214,626</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

BUDGETARY COMPARISON SCHEDULE - DETAIL OF EXPENDITURES  
GENERAL FUND - CITY OF LAFAYETTE  
For the Year Ended October 31, 2005

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>Elected Officials:</b>				
City Council -				
Personnel costs	\$ 610,042	\$ 615,828	\$ 606,042	\$ 9,786
Transportation	15,900	8,800	3,399	5,401
Materials and supplies	11,025	16,025	13,484	2,541
Telephone	20,750	16,750	11,182	5,568
Publications and recording	65,000	64,000	56,962	7,038
Travel and meetings	43,900	45,900	29,527	16,373
Printing and postage	37,000	42,000	32,869	9,131
Professional services	20,195	13,095	3,897	9,198
Uninsured losses	34,878	20,616	20,616	-
Professional fees	169,200	189,200	184,320	4,880
Vehicle subsidy leases	7,000	7,000	6,405	595
Tourist promotion	23,750	23,750	13,544	10,206
Training	3,000	5,000	3,651	1,349
Other	13,430	15,530	8,112	7,418
	<u>\$ 1,075,070</u>	<u>\$ 1,083,494</u>	<u>\$ 994,010</u>	<u>\$ 89,484</u>
President's Office -				
Operations:				
Personnel costs	\$ 333,415	\$ 340,285	\$ 333,737	\$ 6,548
Transportation	5,500	7,450	7,204	246
Expense allowance	3,600	3,500	3,496	4
Materials and supplies	5,245	5,895	5,480	415
Travel and meetings	11,000	13,500	11,959	1,541
Telephone	15,500	16,330	16,012	318
Printing and postage	4,000	2,300	1,936	364
Vehicle subsidy leases	6,632	6,632	6,023	609
Municipal dues	2,000	500	-	500
Contractual service	24,762	19,762	18,909	853
Tourist promotion	26,000	26,000	20,641	5,359
External appropriations	2,500	1,000	-	1,000
Other	1,300	450	107	343
	<u>\$ 441,454</u>	<u>\$ 443,604</u>	<u>\$ 425,504</u>	<u>\$ 18,100</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

BUDGETARY COMPARISON SCHEDULE - DETAIL OF EXPENDITURES (CONTINUED)  
GENERAL FUND - CITY OF LAFAYETTE  
For the Year Ended October 31, 2005

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>Elected Officials (continued):</b>				
President's Office (continued) -				
CAO - Administration and Emergency Operations:				
Personnel costs	\$ 297,511	\$ 302,071	\$ 302,410	\$ (339)
Transportation	2,000	2,000	1,068	932
Materials and supplies	2,413	3,715	3,401	314
Travel and meetings	3,150	3,650	4,221	(571)
Telephone and utilities	5,600	4,919	4,862	57
Printing and postage	1,840	1,580	981	599
Municipal dues	350	350	146	204
Training	6,400	6,200	5,512	688
Vehicle subsidy leases	14,490	13,790	13,450	340
Contractual services	-	3,750	-	3,750
Tourist promotion	500	400	191	209
Other	650	729	233	496
	<u>\$ 334,904</u>	<u>\$ 343,154</u>	<u>\$ 336,475</u>	<u>\$ 6,679</u>
CAO - Criminal Justice				
Support Services:				
Personnel costs	\$ 383,196	\$ 365,884	\$ 348,959	\$ 16,925
Transportation	3,200	11,713	11,099	614
Materials and supplies	14,025	19,871	18,571	1,300
Travel and meetings	2,600	5,000	4,611	389
Telephone	12,800	18,700	16,895	1,805
Printing and postage	8,200	13,350	8,084	5,266
Contractual services	62,113	65,387	68,050	(2,663)
Maintenance	7,865	8,044	7,086	958
Training	12,185	10,910	10,265	645
Tourist/customer relations	3,600	4,500	4,366	134
Utilities	4,500	1,300	729	571
Equipment rental	700	1,600	1,560	40
Municipal dues	200	25	25	-
Uniforms	1,800	600	360	240
Other	350	4,250	4,009	241
	<u>\$ 517,334</u>	<u>\$ 531,134</u>	<u>\$ 504,669</u>	<u>\$ 26,465</u>

(continued)



LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

BUDGETARY COMPARISON SCHEDULE - DETAIL OF EXPENDITURES (CONTINUED)  
GENERAL FUND - CITY OF LAFAYETTE  
For the Year Ended October 31, 2005

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>Elected Officials (continued):</b>				
President's Office (continued) -				
CAO - International Trade:				
Personnel costs	\$ 234,447	\$ 231,668	\$ 219,940	\$ 11,728
Transportation	2,969	2,019	1,904	115
Materials and supplies	9,772	13,027	10,709	2,318
Travel and meetings	14,358	11,488	10,085	1,403
Telephone	7,200	7,250	7,279	(29)
Printing and postage	5,251	4,351	4,149	202
Contractual services	11,248	10,867	10,790	77
Maintenance	4,403	3,983	2,724	1,259
Training	500	700	693	7
Tourist/customer relations	14,144	15,054	14,950	104
Utilities	13,700	18,050	17,971	79
Municipal dues	1,945	1,295	1,285	10
Uniforms	-	130	93	37
Rent	4,550	4,550	4,550	-
Other	3,521	3,576	2,337	1,239
	<u>\$ 328,008</u>	<u>\$ 328,008</u>	<u>\$ 309,459</u>	<u>\$ 18,549</u>
Total President's Office	<u>\$ 1,621,700</u>	<u>\$ 1,645,900</u>	<u>\$ 1,576,107</u>	<u>\$ 69,793</u>
City Court -				
Operations:				
Personnel costs	\$ 1,293,385	\$ 1,292,000	\$ 1,209,645	\$ 82,355
Materials and supplies	25,750	23,897	22,271	1,626
Telephone and utilities	60,600	67,949	67,608	341
Maintenance	5,600	5,600	3,213	2,387
Contractual services	128,000	128,000	126,380	1,620
Printing and postage	10,500	10,466	9,945	521
Uninsured losses	5,574	2,516	2,516	-
Other	10,700	10,623	9,851	772
	<u>\$ 1,540,109</u>	<u>\$ 1,541,051</u>	<u>\$ 1,451,429</u>	<u>\$ 89,622</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

BUDGETARY COMPARISON SCHEDULE - DETAIL OF EXPENDITURES (CONTINUED)  
GENERAL FUND - CITY OF LAFAYETTE  
For the Year Ended October 31, 2005

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>Elected Officials (continued):</b>				
City Court (continued) -				
City Marshal:				
Personnel costs	\$ 928,213	\$ 943,313	\$ 942,404	\$ 909
Transportation	26,000	60,000	67,972	(7,972)
Telephone	7,000	6,000	5,595	405
Other	1,000	-	1	(1)
	<u>\$ 962,213</u>	<u>\$ 1,009,313</u>	<u>\$ 1,015,972</u>	<u>\$ (6,659)</u>
Total City Court	<u>\$ 2,502,322</u>	<u>\$ 2,550,364</u>	<u>\$ 2,467,401</u>	<u>\$ 82,963</u>
Legal Department -				
Personnel costs	\$ 167,243	\$ 167,893	\$ 167,178	\$ 715
Materials and supplies	14,100	14,800	13,220	1,580
Telephone	4,500	6,250	5,563	687
Professional services	82,259	82,259	82,000	259
Printing and binding	850	1,060	798	262
Legal fees	609,000	608,300	317,975	290,325
Uninsured losses	14,965	16,737	16,737	-
Other	3,325	2,015	372	1,643
Total Legal Department	<u>\$ 896,242</u>	<u>\$ 899,314</u>	<u>\$ 603,843</u>	<u>\$ 295,471</u>
Total Elected Officials	<u>\$ 6,095,334</u>	<u>\$ 6,179,072</u>	<u>\$ 5,641,361</u>	<u>\$ 537,711</u>
<b>Office of Finance and Management:</b>				
Associate Chief				
Administrator's Office -				
Personnel costs	\$ 209,372	\$ 213,472	\$ 213,106	\$ 366
Training	3,300	3,300	1,807	1,493
Materials and supplies	2,600	2,600	2,513	87
Telephone	3,000	3,000	2,598	402
Travel and meetings	63	363	351	12
Printing and postage	1,700	1,597	1,133	464
Vehicle subsidy leases	6,500	6,500	6,023	477
Dues and licenses	1,700	1,700	1,370	330
Uninsured losses	3,678	1,473	1,473	-
Other	500	303	103	200
	<u>\$ 232,413</u>	<u>\$ 234,308</u>	<u>\$ 230,477</u>	<u>\$ 3,831</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

BUDGETARY COMPARISON SCHEDULE - DETAIL OF EXPENDITURES (CONTINUED)  
GENERAL FUND - CITY OF LAFAYETTE  
For the Year Ended October 31, 2005

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>Office of Finance and Management (continued):</b>				
Accounting -				
Personnel costs	\$ 1,024,048	\$ 1,036,682	\$ 1,025,618	\$ 11,064
Training	4,000	2,690	2,685	5
Materials and supplies	11,645	8,845	8,731	114
Telephone	12,000	12,730	11,908	822
Maintenance	440	95	95	-
Printing and postage	25,000	24,750	24,685	65
Contractual services	12,000	14,825	14,668	157
Other	730	860	851	9
	<u>\$ 1,089,863</u>	<u>\$ 1,101,477</u>	<u>\$ 1,089,241</u>	<u>\$ 12,236</u>
Budget Management -				
Personnel costs	\$ 268,780	\$ 262,980	\$ 236,372	\$ 26,608
Training	2,000	1,000	49	951
Materials and supplies	2,050	3,050	2,037	1,013
Telephone	2,900	2,900	2,497	403
Maintenance	775	475	275	200
Printing and postage	8,200	14,200	8,587	5,613
Other	320	120	-	120
	<u>\$ 285,025</u>	<u>\$ 284,725</u>	<u>\$ 249,817</u>	<u>\$ 34,908</u>
Purchasing and Property Management -				
Personnel costs	\$ 394,605	\$ 395,605	\$ 367,646	\$ 27,959
Transportation	1,700	1,700	1,368	332
Training	1,940	1,940	514	1,426
Materials and supplies	6,131	7,931	7,701	230
Telephone	6,500	6,500	5,791	709
Printing and postage	16,000	14,700	13,588	1,112
Maintenance	1,400	900	175	725
Contractual services	3,000	3,000	448	2,552
Other	1,261	1,261	573	688
	<u>\$ 432,537</u>	<u>\$ 433,537</u>	<u>\$ 397,804</u>	<u>\$ 35,733</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

BUDGETARY COMPARISON SCHEDULE - DETAIL OF EXPENDITURES (CONTINUED)  
GENERAL FUND - CITY OF LAFAYETTE  
For the Year Ended October 31, 2005

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>Office of Finance and Management (continued):</b>				
General Accounts -				
External				
appropriations	\$ 251,692	\$ 251,692	\$ 251,433	\$ 259
Duplication costs	125,000	125,000	117,706	7,294
Professional services	93,942	109,442	70,469	38,973
Accrued leave	700,000	800,000	812,289	(12,289)
Insurance and bonds	590,064	435,489	447,369	(11,880)
Uninsured losses	1,366	1,113	1,113	-
Dues and licenses	34,775	34,775	34,031	744
Utilities - street lighting	1,050,000	1,309,810	1,443,607	(133,797)
Group insurance - retirees	266,352	266,352	266,352	-
Debt service - police and fire pension	3,654,510	3,654,510	3,654,510	-
Other	9,400	9,400	-	9,400
	<u>\$ 6,777,101</u>	<u>\$ 6,997,583</u>	<u>\$ 7,098,879</u>	<u>\$ (101,296)</u>
Total Office of Finance and Management	<u>\$ 8,816,939</u>	<u>\$ 9,051,630</u>	<u>\$ 9,066,218</u>	<u>\$ (14,588)</u>
<b>Administrative Services Department:</b>				
Director's Office -				
Personnel costs	\$ 127,424	\$ 129,824	\$ 129,784	\$ 40
Training	2,500	2,403	562	1,841
Materials and supplies	1,784	1,784	1,450	334
Telephone	1,300	1,697	1,671	26
Transportation	40	40	-	40
Travel and meetings	800	800	478	322
Printing and postage	560	260	47	213
Vehicle subsidy leases	6,500	6,500	6,023	477
Uninsured losses	26,792	26,773	26,773	-
Other	495	495	154	341
	<u>\$ 168,195</u>	<u>\$ 170,576</u>	<u>\$ 166,942</u>	<u>\$ 3,634</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

BUDGETARY COMPARISON SCHEDULE - DETAIL OF EXPENDITURES (CONTINUED)  
GENERAL FUND - CITY OF LAFAYETTE  
For the Year Ended October 31, 2005

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>Administrative Services</b>				
<b>Department (continued):</b>				
Records Management -				
Personnel costs	\$ 61,945	\$ 62,645	\$ 62,515	\$ 130
Training	300	814	653	161
Materials and supplies	793	453	440	13
Telephone	900	900	840	60
Transportation	375	475	369	106
Travel and meetings	58	58	39	19
Printing and postage	225	60	41	19
Other	489	380	355	25
	<u>\$ 65,085</u>	<u>\$ 65,785</u>	<u>\$ 65,252</u>	<u>\$ 533</u>
Information Services -				
Personnel costs	\$ 1,447,513	\$ 1,460,486	\$ 1,424,052	\$ 36,434
Training	25,000	18,333	15,237	3,096
Materials and supplies	27,000	27,810	26,942	868
Telephone	85,000	77,500	75,019	2,481
Travel and meetings	200	3,200	3,862	(662)
Vehicle subsidy leases	-	6,000	5,446	554
Printing and postage	3,000	2,600	1,312	1,288
Professional services	205,000	278,066	275,555	2,511
Maintenance	85,000	73,934	73,933	1
Publications and recording	500	500	86	414
Other	1,000	4,090	1,439	2,651
	<u>\$ 1,879,213</u>	<u>\$ 1,952,519</u>	<u>\$ 1,902,883</u>	<u>\$ 49,636</u>
Administrative Operations -				
Human Resources:				
Personnel costs	\$ 367,803	\$ 342,643	\$ 339,727	\$ 2,916
Materials and supplies	5,540	6,340	6,292	48
Telephone	3,700	3,700	3,440	260
Printing and postage	2,500	3,289	3,318	(29)
Training	2,350	750	724	26
Maintenance	500	450	395	55
Other	1,050	1,011	717	294
	<u>\$ 383,443</u>	<u>\$ 358,183</u>	<u>\$ 354,613</u>	<u>\$ 3,570</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

BUDGETARY COMPARISON SCHEDULE - DETAIL OF EXPENDITURES (CONTINUED)  
GENERAL FUND - CITY OF LAFAYETTE  
For the Year Ended October 31, 2005

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>Administrative Services</b>				
<b>Department (continued):</b>				
Administrative Operations (continued) -				
Communications:				
Personnel costs	\$ 150,651	\$ 152,430	\$ 151,048	\$ 1,382
Transportation	3,900	5,861	5,994	(133)
Materials and supplies	1,600	1,047	1,031	16
Telephone	3,500	2,800	2,558	242
Printing and postage	1,300	1,300	1,168	132
Maintenance	7,500	7,886	7,886	-
Professional services	800	775	775	-
Other	2,200	1,992	1,991	1
	<u>\$ 171,451</u>	<u>\$ 174,091</u>	<u>\$ 172,451</u>	<u>\$ 1,640</u>
 Total Administrative Operations	 \$ 554,894	 \$ 532,274	 \$ 527,064	 \$ 5,210
 Risk Management - Administration fees	 \$ 548,354	 \$ 553,054	 \$ 549,199	 \$ 3,855
 Total Administrative Services Department	 \$ 3,215,741	 \$ 3,274,208	 \$ 3,211,340	 \$ 62,868
<b>Police Department:</b>				
Administration -				
Personnel costs	\$ 1,111,542	\$ 1,162,482	\$ 1,146,611	\$ 15,871
Materials and supplies	18,950	56,968	39,887	17,081
Telephone	356	8,672	425	8,247
Municipal dues	14,758	14,159	13,987	172
Jailer services	100,000	100,050	100,035	15
Uninsured losses	835,569	1,059,827	1,059,827	-
Rent	-	3,000	3,000	-
Contractual services	107,550	80,019	79,761	258
Uniforms	7,500	3,078	3,078	-
Travel and meetings	1,000	1,939	1,678	261
Other	3,230	3,558	3,529	29
	<u>\$ 2,200,455</u>	<u>\$ 2,493,752</u>	<u>\$ 2,451,818</u>	<u>\$ 41,934</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

BUDGETARY COMPARISON SCHEDULE - DETAIL OF EXPENDITURES (CONTINUED)  
GENERAL FUND - CITY OF LAFAYETTE  
For the Year Ended October 31, 2005

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>Police Department (continued):</b>				
Patrol -				
Personnel costs	\$ 8,077,425	\$ 8,005,195	\$ 7,624,993	\$ 380,202
Materials and supplies	21,679	23,472	22,945	527
Other	7,250	9,660	8,610	1,050
	<u>\$ 8,106,354</u>	<u>\$ 8,038,327</u>	<u>\$ 7,656,548</u>	<u>\$ 381,779</u>
Services -				
Personnel costs	\$ 2,964,789	\$ 2,799,046	\$ 2,724,895	\$ 74,151
Uniforms	101,500	113,500	111,199	2,301
Training	60,000	97,751	95,721	2,030
Transportation	802,500	1,289,616	1,282,123	7,493
Materials and supplies	90,600	115,532	111,711	3,821
Telephone and utilities	230,000	261,700	279,959	(18,259)
Travel and meetings	2,000	1,464	1,005	459
Printing and postage	19,500	25,350	22,649	2,701
Maintenance	60,500	60,360	57,275	3,085
Professional services	30,498	12,798	5,735	7,063
External appropriations	115,900	98,470	98,470	-
Other	27,500	22,500	24,500	(2,000)
	<u>\$ 4,505,287</u>	<u>\$ 4,898,087</u>	<u>\$ 4,815,242</u>	<u>\$ 82,845</u>
Criminal Investigation -				
Personnel costs	\$ 3,603,638	\$ 3,646,920	\$ 3,521,978	\$ 124,942
Uniforms	8,000	-	-	-
Materials and supplies	24,050	32,566	25,775	6,791
Undercover investigation	62,000	71,390	61,019	10,371
Coroner's fees	19,450	29,972	29,972	-
Professional services	107,686	130,713	123,348	7,365
Vehicle subsidy leases	30,000	52,000	50,376	1,624
Other	4,381	6,421	5,693	728
	<u>\$ 3,859,205</u>	<u>\$ 3,969,982</u>	<u>\$ 3,818,161</u>	<u>\$ 151,821</u>
 Total Police Department	 <u>\$ 18,671,301</u>	 <u>\$ 19,400,148</u>	 <u>\$ 18,741,769</u>	 <u>\$ 658,379</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

BUDGETARY COMPARISON SCHEDULE - DETAIL OF EXPENDITURES (CONTINUED)  
GENERAL FUND - CITY OF LAFAYETTE  
For the Year Ended October 31, 2005

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>Fire Department:</b>				
Administration -				
Personnel costs	\$ 190,216	\$ 192,059	\$ 162,899	\$ 29,160
Transportation	4,000	8,500	8,798	(298)
Materials and supplies	3,000	4,400	2,821	1,579
Travel and meetings	2,500	5,702	5,112	590
Printing and postage	1,550	2,450	2,411	39
Uninsured losses	334,569	250,820	250,820	-
Other	1,300	900	709	191
	<u>\$ 537,135</u>	<u>\$ 464,831</u>	<u>\$ 433,570</u>	<u>\$ 31,261</u>
Emergency Operations -				
Personnel costs	\$ 11,025,916	\$ 10,710,656	\$ 10,318,638	\$ 392,018
Transportation	208,000	323,000	351,365	(28,365)
Uniforms	50,000	47,630	47,630	-
Materials and supplies	45,050	41,677	38,808	2,869
Maintenance	32,500	23,575	20,176	3,399
Utilities	138,000	137,000	138,661	(1,661)
Professional services	26,000	20,618	18,930	1,688
Other	2,600	2,200	1,950	250
	<u>\$ 11,528,066</u>	<u>\$ 11,306,356</u>	<u>\$ 10,936,158</u>	<u>\$ 370,198</u>
Technical Operations -				
Personnel costs	\$ 1,576,868	\$ 1,566,323	\$ 1,454,323	\$ 112,000
Training	5,750	24,570	23,984	586
Transportation	28,000	38,900	43,004	(4,104)
Materials and supplies	17,900	17,920	14,441	3,479
Maintenance	5,700	6,644	4,850	1,794
Telephone and utilities	75,000	67,800	64,649	3,151
Printing and postage	5,000	4,556	3,845	711
Tourist/customer relations	2,400	6,350	6,025	325
Professional services	3,100	1,200	1,132	68
Other	2,700	1,910	1,363	547
	<u>\$ 1,722,418</u>	<u>\$ 1,736,173</u>	<u>\$ 1,617,616</u>	<u>\$ 118,557</u>
Total Fire Department	<u>\$ 13,787,619</u>	<u>\$ 13,507,360</u>	<u>\$ 12,987,344</u>	<u>\$ 520,016</u>

(continued)



LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

BUDGETARY COMPARISON SCHEDULE - DETAIL OF EXPENDITURES (CONTINUED)  
GENERAL FUND - CITY OF LAFAYETTE  
For the Year Ended October 31, 2005

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>Department of Public Works:</b>				
Director's Office -				
Personnel costs	\$ 147,856	\$ 151,068	\$ 150,743	\$ 325
Vehicle subsidy leases	7,000	7,000	6,554	446
Transportation	2,000	-	-	-
Materials and supplies	900	612	542	70
Telephone and utilities	33,725	39,225	40,841	(1,616)
Travel and meetings	1,100	700	546	154
Municipal dues	1,316	716	701	15
Printing and postage	700	200	86	114
Training	2,800	900	648	252
Uninsured losses	643,503	508,139	508,139	-
Other	225	125	85	40
	<u>\$ 841,125</u>	<u>\$ 708,685</u>	<u>\$ 708,885</u>	<u>\$ (200)</u>
Operations -				
Administration:				
Personnel costs	\$ 605,502	\$ 584,230	\$ 542,780	\$ 41,450
Transportation	16,000	13,000	14,113	(1,113)
Materials and supplies	7,695	8,981	4,234	4,747
Travel and meetings	985	3,735	1,227	2,508
Telephone	39,000	43,500	40,443	3,057
Printing and postage	3,000	3,600	3,194	406
Maintenance	5,126	5,076	2,718	2,358
Contractual services	8,000	7,837	4,963	2,874
Training	2,300	2,300	1,084	1,216
Awards	965	965	554	411
Other	2,100	2,563	2,085	478
	<u>\$ 690,673</u>	<u>\$ 675,787</u>	<u>\$ 617,395</u>	<u>\$ 58,392</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

BUDGETARY COMPARISON SCHEDULE - DETAIL OF EXPENDITURES (CONTINUED)  
GENERAL FUND - CITY OF LAFAYETTE  
For the Year Ended October 31, 2005

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>Department of Public Works</b>				
<b>(continued):</b>				
Operations (continued) -				
Drainage:				
Personnel costs	\$ 2,616,013	\$ 2,374,855	\$ 2,300,607	\$ 74,248
Transportation	500,000	678,820	720,956	(42,136)
Material and supplies	21,800	27,536	20,553	6,983
Equipment rental	52,000	56,000	30,566	25,434
Uniforms	11,000	11,000	8,692	2,308
Utilities	7,500	12,000	12,693	(693)
Printing and postage	1,000	2,100	2,023	77
Training	4,000	4,000	2,743	1,257
Maintenance	13,000	12,000	7,809	4,191
Contractual services	380,000	475,000	378,775	96,225
Awards	700	700	536	164
Other	5,500	5,600	2,475	3,125
	<u>\$ 3,612,513</u>	<u>\$ 3,659,611</u>	<u>\$ 3,488,428</u>	<u>\$ 171,183</u>
Engineering:				
Personnel costs	\$ 227,710	\$ 221,278	\$ 218,547	\$ 2,731
Uniforms	375	375	171	204
Transportation	4,441	6,461	6,703	(242)
Material and supplies	2,529	3,299	2,044	1,255
Printing and postage	140	200	130	70
Maintenance	6,000	4,540	4,464	76
Other	621	751	256	495
	<u>\$ 241,816</u>	<u>\$ 236,904</u>	<u>\$ 232,315</u>	<u>\$ 4,589</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

BUDGETARY COMPARISON SCHEDULE - DETAIL OF EXPENDITURES (CONTINUED)  
GENERAL FUND - CITY OF LAFAYETTE  
For the Year Ended October 31, 2005

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>Department of Public Works</b>				
<b>(continued):</b>				
Streets/Bridges:				
Personnel costs	\$ 1,942,029	\$ 1,869,882	\$ 1,820,473	\$ 49,409
Uniforms	7,400	9,943	7,300	2,643
Transportation	432,560	589,560	640,184	(50,624)
Materials and supplies	144,550	55,880	52,697	3,183
Maintenance	39,000	30,400	13,509	16,891
Contractual services	211,550	274,550	214,411	60,139
Training	4,000	4,000	2,487	1,513
External appropriations	32,370	36,751	36,406	345
Utilities	11,000	8,619	7,983	636
Rent	2,500	7,500	1,500	6,000
Other	7,797	12,567	5,660	6,907
	<u>\$ 2,834,756</u>	<u>\$ 2,899,652</u>	<u>\$ 2,802,610</u>	<u>\$ 97,042</u>
 Total Operations	 <u>\$ 7,379,758</u>	 <u>\$ 7,471,954</u>	 <u>\$ 7,140,748</u>	 <u>\$ 331,206</u>
 Facility Maintenance -				
Personnel costs	\$ 471,055	\$ 448,907	\$ 443,888	\$ 5,019
Materials and supplies	172,512	164,558	153,437	11,121
Telephone and utilities	364,251	410,851	471,291	(60,440)
Maintenance	213,869	233,848	227,271	6,577
Transportation	14,410	20,268	19,723	545
Contractual services	59,080	71,840	73,679	(1,839)
Uniforms	2,150	2,075	1,812	263
Printing and postage	503	1,156	1,144	12
Other	4,946	15,853	12,969	2,884
	<u>\$ 1,302,776</u>	<u>\$ 1,369,356</u>	<u>\$ 1,405,214</u>	<u>\$ (35,858)</u>
 Total Department of Public Works	 <u>\$ 9,523,659</u>	 <u>\$ 9,549,995</u>	 <u>\$ 9,254,847</u>	 <u>\$ 295,148</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

BUDGETARY COMPARISON SCHEDULE - DETAIL OF EXPENDITURES (CONTINUED)  
GENERAL FUND - CITY OF LAFAYETTE  
For the Year Ended October 31, 2005

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>Traffic and Transportation</b>				
<b>Department:</b>				
Personnel costs	\$ 1,537,311	\$ 1,565,668	\$ 1,524,991	\$ 40,677
Training	4,195	3,049	2,459	590
Transportation	54,500	68,044	80,657	(12,613)
Materials and supplies	21,208	19,226	16,403	2,823
Telephone and utilities	143,205	143,427	157,678	(14,251)
Printing and postage	4,215	3,187	3,012	175
Uniforms	3,000	2,335	2,312	23
Maintenance	5,944	2,894	2,664	230
Contractual services	5,200	4,020	3,541	479
Uninsured losses	111,604	61,183	61,183	-
Vehicle subsidy leases	7,000	7,066	7,200	(134)
Travel and meetings	2,005	4,069	4,031	38
Other	4,302	3,284	3,270	14
<b>Total Traffic and Transportation Department</b>	<b>\$ 1,903,689</b>	<b>\$ 1,887,452</b>	<b>\$ 1,869,401</b>	<b>\$ 18,051</b>
<b>Community Development</b>				
<b>Department:</b>				
<b>Administration -</b>				
Personnel costs	\$ 192,439	\$ 196,247	\$ 196,329	\$ (82)
Materials and supplies	654	654	289	365
Telephone	2,600	2,600	1,918	682
Vehicle subsidy leases	6,500	6,500	6,023	477
Equipment maintenance	26	26	-	26
Uninsured losses	84,813	66,768	66,768	-
Contractual services	137,334	137,334	137,171	163
Other	1,650	1,142	1,009	133
	<u>\$ 426,016</u>	<u>\$ 411,271</u>	<u>\$ 409,507</u>	<u>\$ 1,764</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

BUDGETARY COMPARISON SCHEDULE - DETAIL OF EXPENDITURES (CONTINUED)  
GENERAL FUND - CITY OF LAFAYETTE  
For the Year Ended October 31, 2005

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>Community Development</b>				
<b>Department (continued):</b>				
Senior Center -				
Personnel costs	\$ 232,002	\$ 233,152	\$ 223,277	\$ 9,875
Transportation	5,000	5,480	7,496	(2,016)
Materials and supplies	7,550	8,920	8,667	253
Telephone and utilities	23,300	27,550	27,957	(407)
Printing and postage	6,400	4,810	4,469	341
Maintenance	5,500	4,700	3,725	975
Contractual services	44,722	43,202	42,530	672
Tourist/customer relations	7,000	7,000	6,336	664
Other	2,490	1,650	1,474	176
	<u>\$ 333,964</u>	<u>\$ 336,464</u>	<u>\$ 325,931</u>	<u>\$ 10,533</u>
Acadiana Recovery Center -				
Contractual services	\$ 62,923	\$ 62,923	\$ 62,923	\$ -0-
Government and Business				
Relations Planning -				
Personnel costs	\$ 34,278	\$ 34,178	\$ 29,549	\$ 4,629
Materials and supplies	370	370	92	278
Printing and postage	750	548	199	349
Other	2,780	2,982	866	2,116
	<u>\$ 38,178</u>	<u>\$ 38,078</u>	<u>\$ 30,706</u>	<u>\$ 7,372</u>
WIA Program Administration -				
Contractual services	\$ 5,034	\$ 5,034	\$ 5,034	\$ -0-
Central Parks -				
Personnel costs	\$ 23,843	\$ 13,822	\$ 13,093	\$ 729
Transportation	-	41	6	35
Materials and supplies	6,000	2,662	2,636	26
Utilities	12,000	18,966	21,970	(3,004)
Printing and postage	-	6	5	1
Contractual services	11,000	10,400	2,573	7,827
Maintenance	-	5,639	5,637	2
Other	-	407	405	2
	<u>\$ 52,843</u>	<u>\$ 51,943</u>	<u>\$ 46,325</u>	<u>\$ 5,618</u>
Total Community Development Department	<u>\$ 918,958</u>	<u>\$ 905,713</u>	<u>\$ 880,426</u>	<u>\$ 25,287</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

BUDGETARY COMPARISON SCHEDULE - DETAIL OF EXPENDITURES (CONTINUED)  
GENERAL FUND - CITY OF LAFAYETTE  
For the Year Ended October 31, 2005

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>Planning, Zoning, and Codes</b>				
<b>Department:</b>				
Planning and Zoning -				
Personnel costs	\$ 583,155	\$ 591,987	\$ 590,309	\$ 1,678
Transportation	6,000	7,500	8,183	(683)
Materials and supplies	10,050	9,000	8,974	26
Telephone	12,000	11,700	11,637	63
Printing and postage	12,000	12,979	11,450	1,529
Travel and meetings	2,000	2,700	2,616	84
Uninsured losses	14,966	163	163	-
Vehicle subsidy leases	6,000	6,000	6,023	(23)
Contractual services	35,500	32,856	32,763	93
Publication and recordation	20,000	22,000	21,814	186
Dues and licenses	2,200	2,030	2,024	6
Maintenance	2,500	1,200	1,139	61
Other	1,750	2,203	2,112	91
Total Planning, Zoning and Codes Department	<u>\$ 708,121</u>	<u>\$ 702,318</u>	<u>\$ 699,207</u>	<u>\$ 3,111</u>
<b>Municipal Civil Service:</b>				
Personnel costs	\$ 314,199	\$ 332,274	\$ 332,101	\$ 173
Materials and supplies	2,840	3,240	3,124	116
Telephone	3,500	3,500	3,325	175
Printing and postage	4,150	4,750	4,119	631
Publications and recordation	18,700	21,200	18,759	2,441
Contractual services	850	350	110	240
Legal fees	21,000	18,000	10,560	7,440
Training	5,000	5,000	4,185	815
Vehicle subsidy leases	6,000	5,500	5,538	(38)
Other	2,840	2,240	1,685	555
Total Municipal Civil Service	<u>\$ 379,079</u>	<u>\$ 396,054</u>	<u>\$ 383,506</u>	<u>\$ 12,548</u>
<b>Total expenditures</b>	<u>\$ 64,020,440</u>	<u>\$ 64,853,950</u>	<u>\$ 62,735,419</u>	<u>\$ 2,118,531</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND - LAFAYETTE PARISH  
For the Year Ended October 31, 2005

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance With Final Budget Positive (Negative)
<b>Revenues:</b>				
Taxes -				
Ad valorem	\$ 1,744,111	\$ 1,824,111	\$ 1,866,268	\$ 42,157
Sales and use	4,150,000	4,600,000	5,027,953	427,953
Other	760,246	793,709	821,101	27,392
Licenses and permits	261,800	261,800	259,113	(2,687)
Intergovernmental -				
State funds:				
Grants	-	17,920	913	(17,007)
State shared revenue	899,200	883,200	883,800	600
Other	808,037	885,352	725,620	(159,732)
Charges for services	476,173	601,673	680,053	78,380
Fines and forfeits	32,194	32,194	35,016	2,822
Investment earnings	110,000	90,000	114,621	24,621
Miscellaneous	168,100	331,100	321,201	(9,899)
 Total revenues	 \$ 9,409,861	 \$ 10,321,059	 \$ 10,735,659	 \$ 414,600
<b>Expenditures:</b>				
Current -				
General government	\$ 3,178,187	\$ 3,441,451	\$ 3,168,098	\$ 273,353
Public safety	262,828	722,497	697,996	24,501
Traffic and transportation	-	3,254	-	3,254
Streets and drainage	-	143,498	95	143,403
Culture and recreation	84,000	110,817	82,152	28,665
Health and welfare	20,252	20,252	19,791	461
Economic development and assistance	19,051	19,051	19,050	1
Conservation of natural resources	79,900	80,173	67,369	12,804
Capital outlay	13,000	106,840	102,133	4,707
 Total expenditures	 \$ 3,657,218	 \$ 4,647,833	 \$ 4,156,684	 \$ 491,149
 Excess (deficiency) of revenues over expenditures	 \$ 5,752,643	 \$ 5,673,226	 \$ 6,578,975	 \$ 905,749

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

BUDGETARY COMPARISON SCHEDULE (CONTINUED)  
GENERAL FUND - LAFAYETTE PARISH  
For the Year Ended October 31, 2005

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Other financing sources (uses):				
Transfers in	\$ 1,187,879	\$ 1,187,879	\$ 9,790	\$ (1,178,089)
Transfers out	(4,757,324)	(5,849,049)	(5,727,706)	121,343
Transfers to component units	(1,307,352)	(1,308,143)	(1,471,874)	(163,731)
Sale of capital assets	-	-	1,447	1,447
Total other financing sources (uses)	<u>\$ (4,876,797)</u>	<u>\$ (5,969,313)</u>	<u>\$ (7,188,343)</u>	<u>\$ (1,219,030)</u>
Net change in fund balance	\$ 875,846	\$ (296,087)	\$ (609,368)	\$ (313,281)
Fund balance, beginning	<u>3,976,048</u>	<u>5,307,352</u>	<u>5,007,322</u>	<u>(300,030)</u>
Fund balance, ending	<u>\$ 4,851,894</u>	<u>\$ 5,011,265</u>	<u>\$ 4,397,954</u>	<u>\$ (613,311)</u>



LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

BUDGETARY COMPARISON SCHEDULE - DETAIL OF EXPENDITURES  
GENERAL FUND - LAFAYETTE PARISH  
For the Year Ended October 31, 2005

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance With Final Budget Positive (Negative)
<b>Office of Finance and Management:</b>				
General Accounts -				
Current:				
General government -				
Dues and				
subscriptions	\$ 16,509	\$ 16,109	\$ 15,426	\$ 683
Publication and				
recordation	77,064	77,064	34,053	43,011
Printing and binding	5,464	5,464	1,718	3,746
Charges for				
collection	135,278	160,033	158,557	1,476
External				
appropriations	85,700	85,700	85,700	-
Group insurance	27,924	27,924	27,924	-
Achievement awards	-	400	400	-
Accrued leave	150,000	250,000	236,716	13,284
Assessor's office	16,726	149,649	(5,146)	154,795
Other	10,434	10,434	7,128	3,306
Public safety -				
National Guard	6,000	6,000	6,000	-
Civil Defense	71,000	71,000	71,000	-
Contractual				
services - sheriff	42,000	42,000	39,165	2,835
Health and welfare -				
Parish service				
officer	20,252	20,252	19,791	461
Economic development				
and assistance -				
EEDD - Economic				
Development	19,051	19,051	19,050	1
Capital outlay	-	55,311	55,311	-
Total Office of				
Finance and				
Management	<u>\$ 683,402</u>	<u>\$ 996,391</u>	<u>\$ 772,793</u>	<u>\$ 223,598</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

BUDGETARY COMPARISON SCHEDULE - DETAIL OF EXPENDITURES (CONTINUED)  
GENERAL FUND - LAFAYETTE PARISH  
For the Year Ended October 31, 2005

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance With Final Budget Positive (Negative)
<b>Elected Officials:</b>				
District Courts -				
Judges:				
General government -				
Personnel costs	\$ 632,712	\$ 649,056	\$ 661,425	\$ (12,369)
Contractual services	248,000	271,247	265,806	5,441
Repairs and maintenance	583	583	249	334
Insurance	9,030	9,079	9,079	-
Other	4,967	1,502	24	1,478
	<u>\$ 895,292</u>	<u>\$ 931,467</u>	<u>\$ 936,583</u>	<u>\$ (5,116)</u>
Misdemeanor Probation Program:				
General government -				
Personnel costs	\$ 166,198	\$ 166,198	\$ 157,225	\$ 8,973
Family Court:				
General government -				
Personnel costs	\$ 408,083	\$ 354,090	\$ 342,929	\$ 11,161
Total District Courts	<u>\$ 1,469,573</u>	<u>\$ 1,451,755</u>	<u>\$ 1,436,737</u>	<u>\$ 15,018</u>
District Attorney -				
General government:				
Personnel costs	\$ 743,109	\$ 766,513	\$ 738,847	\$ 27,666
Transportation	25,000	25,000	24,909	91
Contractual services -				
Car leases	7,881	7,881	7,198	683
Insurance	12,000	12,000	10,967	1,033
Other	10	10	9	1
	<u>\$ 788,000</u>	<u>\$ 811,404</u>	<u>\$ 781,930</u>	<u>\$ 29,474</u>
Justices of the Peace and Constables -				
General government:				
Personnel costs	\$ 116,957	\$ 117,438	\$ 117,821	\$ (383)
Training	7,737	7,256	6,256	1,000
Supplies and materials	763	763	648	115
	<u>\$ 125,457</u>	<u>\$ 125,457</u>	<u>\$ 124,725</u>	<u>\$ 732</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

BUDGETARY COMPARISON SCHEDULE - DETAIL OF EXPENDITURES (CONTINUED)  
GENERAL FUND - LAFAYETTE PARISH  
For the Year Ended October 31, 2005

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>Elected Officials (continued):</b>				
Registrar of Voters -				
General government:				
Personnel costs	\$ 102,695	\$ 100,542	\$ 98,106	\$ 2,436
Telephone	4,000	3,153	2,459	694
Vehicle subsidy leases	5,340	5,340	5,073	267
Supplies and materials	2,600	9,546	6,141	3,405
Other	16,320	12,374	11,329	1,045
	<u>\$ 130,955</u>	<u>\$ 130,955</u>	<u>\$ 123,108</u>	<u>\$ 7,847</u>
Total Elected Officials	<u>\$ 2,513,985</u>	<u>\$ 2,519,571</u>	<u>\$ 2,466,500</u>	<u>\$ 53,071</u>
<b>Parishwide Fire Protection:</b>				
Public safety -				
Transportation	\$ 1,250	\$ 5,000	\$ 5,426	\$ (426)
Tower rental	1,500	6,000	6,000	-
2% fire insurance rebate:				
Milton	4,982	20,696	20,696	-
Judice	5,544	22,869	22,869	-
Carencro	10,155	42,297	42,297	-
Duson	2,221	8,541	8,541	-
Scott	11,694	49,349	49,349	-
Broussard	6,843	29,859	29,859	-
Youngsville	6,782	29,541	29,541	-
External appropriations:				
Milton	7,500	30,000	30,000	-
Judice	9,469	37,875	34,325	3,550
Carencro	8,600	31,535	30,000	1,535
Duson	7,500	30,000	30,000	-
Scott	9,788	42,015	42,015	-
Broussard	7,500	30,000	30,000	-
Youngsville	7,500	30,000	30,000	-
Volunteer assistance	35,000	140,000	140,000	-
Equipment	-	17,920	913	17,007
	<u>-</u>	<u>17,920</u>	<u>913</u>	<u>17,007</u>
Total Parishwide Fire Protection	<u>\$ 143,828</u>	<u>\$ 603,497</u>	<u>\$ 581,831</u>	<u>\$ 21,666</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

BUDGETARY COMPARISON SCHEDULE - DETAIL OF EXPENDITURES (CONTINUED)  
GENERAL FUND - LAFAYETTE PARISH  
For the Year Ended October 31, 2005

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance With Final Budget Positive (Negative)
<b>Department of Public Works:</b>				
Capital improvements - Streets and drainage	\$ -0-	\$ 143,498	\$ 95	\$ 143,403
<b>Traffic and Transportation Department:</b>				
Traffic and transportation - Repairs and maintenance	\$ -0-	\$ 3,254	\$ -0-	\$ 3,254
<b>Parks and Recreation Department:</b>				
Operations and Maintenance - Current:				
Culture and recreation -				
Repairs and maintenance	\$ 27,000	\$ 35,429	\$ 14,905	\$ 20,524
Supplies	37,000	24,222	22,304	1,918
Shell/limestone/ gravel	7,000	6,600	5,516	1,084
Field lighting projects	13,000	44,566	39,427	5,139
Capital outlay	-	14,002	14,002	-
Total Parks and Recreation Department	<u>\$ 84,000</u>	<u>\$ 124,819</u>	<u>\$ 96,154</u>	<u>\$ 28,665</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

BUDGETARY COMPARISON SCHEDULE - DETAIL OF EXPENDITURES (CONTINUED)  
GENERAL FUND - LAFAYETTE PARISH  
For the Year Ended October 31, 2005

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance With Final Budget Positive (Negative)
<b>Community Development</b>				
<b>Department:</b>				
Federal Programs				
Administration -				
General government:				
Personnel costs	\$ 39,661	\$ 40,051	\$ 40,119	\$ (68)
Telephone and utilities	350	350	313	37
External appropriations	96,804	96,804	96,804	-
Other	<u>2,288</u>	<u>1,898</u>	<u>1,886</u>	<u>12</u>
Total Community Development Department	<u>\$ 139,103</u>	<u>\$ 139,103</u>	<u>\$ 139,122</u>	<u>\$ (19)</u>
<b>Others:</b>				
County Agent -				
Current:				
Conservation of natural resources -				
Training	\$ 1,000	\$ -	\$ -	\$ -
Transportation	3,000	3,100	3,565	(465)
Telephone	8,000	9,467	9,886	(419)
Repairs and maintenance	700	108	108	-
Materials and supplies	3,600	5,573	4,249	1,324
Uniforms	2,000	2,200	1,747	453
Office expense	3,200	3,125	3,045	80
Contractual services	12,000	10,200	10,110	90
External appropriations	45,000	45,000	33,600	11,400
Other	1,400	1,400	1,059	341
Capital outlay	<u>13,000</u>	<u>37,527</u>	<u>32,820</u>	<u>4,707</u>
Total Others	<u>\$ 92,900</u>	<u>\$ 117,700</u>	<u>\$ 100,189</u>	<u>\$ 17,511</u>
<b>Total expenditures</b>	<u>\$ 3,657,218</u>	<u>\$ 4,647,833</u>	<u>\$ 4,156,684</u>	<u>\$ 491,149</u>

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LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
October 31, 2005

	Federal Narcotics Seized/ Forfeited Property	State Narcotics Seized/ Forfeited Property	Section 8 Housing	Urban Infill Home Program
ASSETS				
Cash	\$ 8,287	\$ 4,607	\$ 7,926	\$ 921
Investments	-	-	-	107,208
Accrued interest receivable	-	-	-	651
Assessments receivable - delinquent	-	-	-	-
Loans receivable	-	-	-	-
Allowance for doubtful accounts	-	-	-	-
Inventories, at cost	-	-	-	-
Accounts receivable, net	-	-	-	-
Due from other funds	-	-	-	-
Due from component units	-	-	-	-
Due from other governmental agencies	-	-	-	-
Prepaid items	-	-	-	-
	\$ 8,287	\$ 4,607	\$ 7,926	\$108,780
Total assets				
	\$ 8,287	\$ 4,607	\$ 7,926	\$108,780
LIABILITIES AND FUND BALANCES				
Liabilities:				
Cash overdraft	\$ -	\$ -	\$ -	\$ -
Accounts payable	-	-	-	33,788
Accrued salaries and benefits	-	-	-	-
Retainage payable	-	-	-	-
Other payables	-	-	-	-
Due to other funds	-	-	-	5,423
Due to other governmental agencies	-	-	8,863	-
Deferred revenue	-	-	-	-
Total liabilities	\$ -0-	\$ -0-	\$ 8,863	\$ 39,211
Fund balances:				
Reserved for -				
Encumbrances	\$ -	\$ -	\$ -	\$ -
Construction	-	-	-	-
Debt service	-	-	-	-
Inventories	-	-	-	-
Prepaid items	-	-	-	-
Housing	-	-	-	69,569
Noncurrent receivable	-	-	-	-
Unreserved -				
Designated for capital expenditures	-	-	-	-
Undesignated	8,287	4,607	(937)	-
Total fund balances	\$ 8,287	\$ 4,607	\$ (937)	\$ 69,569
Total liabilities and fund balances	\$ 8,287	\$ 4,607	\$ 7,926	\$108,780

Special Revenue					
F.H.W.A. Planning Grant No.	F.H.W.A. Planning Grant No.	F.T.A. Planning Grant No.	F.T.A. Planning Grant No.	F.T.A. Planning Grant No.	Emergency Shelter Grant
736-28-0040	736-28-0037	736-28-0035	741-28-0001	736-28-0039	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
6,490	41,224	-	1,631	5,261	-
-	-	-	-	-	-
25,959	-	-	6,525	7,052	22,304
-	-	-	-	-	-
<u>\$ 32,449</u>	<u>\$ 41,224</u>	<u>\$ -0-</u>	<u>\$ 8,156</u>	<u>\$ 12,313</u>	<u>\$ 22,304</u>
\$ -	\$ 41,224	\$ -	\$ -	\$ 8,536	\$ 16,269
-	-	-	-	-	6,035
-	-	-	-	-	-
-	-	-	-	-	-
32,449	-	-	8,156	3,777	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 32,449</u>	<u>\$ 41,224</u>	<u>\$ -0-</u>	<u>\$ 8,156</u>	<u>\$ 12,313</u>	<u>\$ 22,304</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>
<u>\$ 32,449</u>	<u>\$ 41,224</u>	<u>\$ -0-</u>	<u>\$ 8,156</u>	<u>\$ 12,313</u>	<u>\$ 22,304</u>



LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

COMBINING BALANCE SHEET (CONTINUED)  
NONMAJOR GOVERNMENTAL FUNDS  
October 31, 2005

	Drug-Free Schools Grant	Justice Dept. Federal Equitable Sharing	F.H.W.A. Planning Grant No. 700-28-0208	Parking Program
ASSETS				
Cash	\$ -	\$ 159	\$ -	\$ 1,860
Investments	-	18,550	-	181,633
Accrued interest receivable	-	113	-	1,102
Assessments receivable - delinquent	-	-	-	-
Loans receivable	-	-	-	-
Allowance for doubtful accounts	-	-	-	-
Inventories, at cost	-	-	-	-
Accounts receivable, net	-	-	-	395
Due from other funds	-	-	227	-
Due from component units	-	-	-	-
Due from other governmental agencies	10,062	-	2,008	-
Prepaid items	-	-	-	-
	<u>\$ 10,062</u>	<u>\$ 18,822</u>	<u>\$ 2,235</u>	<u>\$184,990</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Cash overdraft	\$ 10,062	\$ -	\$ 1,384	\$ -
Accounts payable	-	-	-	19,149
Accrued salaries and benefits	-	-	-	4,720
Retainage payable	-	-	-	-
Other payables	-	-	-	8,327
Due to other funds	-	-	851	152,594
Due to other governmental agencies	-	-	-	-
Deferred revenue	-	-	-	-
Total liabilities	<u>\$ 10,062</u>	<u>\$ -0-</u>	<u>\$ 2,235</u>	<u>\$184,790</u>
Fund balances:				
Reserved for -				
Encumbrances	\$ -	\$ -	\$ -	\$ -
Construction	-	-	-	-
Debt service	-	-	-	-
Inventories	-	-	-	-
Prepaid items	-	-	-	-
Housing	-	-	-	-
Noncurrent receivable	-	-	-	-
Unreserved -				
Designated for capital expenditures	-	-	-	-
Undesignated	-	18,822	-	200
Total fund balances	<u>\$ -0-</u>	<u>\$ 18,822</u>	<u>\$ -0-</u>	<u>\$ 200</u>
Total liabilities and fund balances	<u>\$ 10,062</u>	<u>\$ 18,822</u>	<u>\$ 2,235</u>	<u>\$184,990</u>

<u>Special Revenue</u>					
		DHH -			
Health Unit	Juvenile	Acadiana		Urban	Acadiana
<u>Maintenance</u>	<u>Detention</u>	<u>Recovery</u>	<u>Metrocode</u>	<u>Development</u>	<u>Recovery</u>
	<u>Home</u>	<u>Center</u>		<u>Action</u>	<u>Center</u>
	<u>Maintenance</u>	<u>Inpatient</u>		<u>Grant</u>	<u>Non-Grant</u>
\$ 8,773	\$ 100	\$ -	\$ 5,014	\$ 39	\$ 1,170
1,021,163	-	-	520,830	-	136,164
6,195	-	-	3,160	4,181	826
-	-	-	-	-	-
-	-	-	-	238,910	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	23,816	-	2,296
-	78,788	-	-	-	-
-	-	-	-	-	-
1,319	26,209	55,335	-	-	10,405
-	-	-	-	-	-
<u>\$ 1,037,450</u>	<u>\$ 105,097</u>	<u>\$ 55,335</u>	<u>\$ 552,820</u>	<u>\$ 243,130</u>	<u>\$ 150,861</u>
\$ -	\$ 71,653	\$ 25,615	\$ -	\$ -	\$ -
-	19,079	10,267	10,285	-	2,709
315	12,552	8,889	19,441	-	-
-	-	-	-	-	-
1,557	1,813	-	-	-	-
-	-	31,071	2,803	-	13,602
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 1,872</u>	<u>\$ 105,097</u>	<u>\$ 75,842</u>	<u>\$ 32,529</u>	<u>\$ -0-</u>	<u>\$ 16,311</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	207,885	-
60,000	-	-	-	-	-
975,578	-	(20,507)	520,291	35,245	134,550
<u>\$ 1,035,578</u>	<u>\$ -0-</u>	<u>\$ (20,507)</u>	<u>\$ 520,291</u>	<u>\$ 243,130</u>	<u>\$ 134,550</u>
<u>\$ 1,037,450</u>	<u>\$ 105,097</u>	<u>\$ 55,335</u>	<u>\$ 552,820</u>	<u>\$ 243,130</u>	<u>\$ 150,861</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

COMBINING BALANCE SHEET (CONTINUED)  
NONMAJOR GOVERNMENTAL FUNDS  
October 31, 2005

ASSETS	ARC - U.S. Probation Outpatient Grant	Natural History Museum and Planetarium	Golf Courses	Road and Bridge Maintenance
Cash	\$ -	\$ 1,650	\$ -	\$ 21,639
Investments	-	-	-	2,518,759
Accrued interest receivable	-	-	-	15,280
Assessments receivable - delinquent	-	-	-	-
Loans receivable	-	-	-	-
Allowance for doubtful accounts	-	-	-	-
Inventories, at cost	-	-	-	-
Accounts receivable, net	-	-	3,826	-
Due from other funds	13,602	32,058	371,545	1,354
Due from component units	-	-	-	6,377
Due from other governmental agencies	15,698	-	-	137,431
Prepaid items	-	-	-	-
	-	-	-	-
Total assets	<u>\$ 29,300</u>	<u>\$ 33,708</u>	<u>\$ 375,371</u>	<u>\$ 2,700,840</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Cash overdraft	\$ 24,949	\$ -	\$ 291,500	\$ -
Accounts payable	4,243	25,554	70,055	8,381
Accrued salaries and benefits	1,447	8,054	13,816	413
Retainage payable	-	-	-	-
Other payables	-	-	-	6,466
Due to other funds	9,812	-	-	-
Due to other governmental agencies	-	-	-	-
Deferred revenue	-	-	-	-
Total liabilities	<u>\$ 40,451</u>	<u>\$ 33,608</u>	<u>\$ 375,371</u>	<u>\$ 15,260</u>
Fund balances:				
Reserved for -				
Encumbrances	\$ -	\$ -	\$ -	\$ 169,635
Construction	-	-	-	-
Debt service	-	-	-	-
Inventories	-	-	-	-
Prepaid items	-	-	-	-
Housing	-	-	-	-
Noncurrent receivable	-	-	-	-
Unreserved -				
Designated for capital expenditures	-	-	-	1,127,606
Undesignated	(11,151)	100	-	1,388,339
Total fund balances	<u>\$ (11,151)</u>	<u>\$ 100</u>	<u>\$ -0-</u>	<u>\$ 2,685,580</u>
Total liabilities and fund balances	<u>\$ 29,300</u>	<u>\$ 33,708</u>	<u>\$ 375,371</u>	<u>\$ 2,700,840</u>

Special Revenue

Parishwide Drainage Maintenance	Lafayette Parish Public Library	Courthouse and Jail Maintenance	Local Workforce Investment Act Grant	Mosquito Abatement and Control	Coroner's Expense	
\$ 22,908	\$ 55,847	\$ 3,650	\$ 300	\$ 9,383	\$ -	
2,666,629	6,477,213	424,828	-	1,092,305	-	
16,178	39,295	2,577	-	6,627	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	6,307	-	-	-	106,503	
-	-	38,085	213	-	-	
-	-	-	-	-	9,107	
3,844	6,573	2,850	356,576	1,220	2,627	
-	14,457	-	-	-	-	C
<u>\$ 2,709,559</u>	<u>\$6,599,692</u>	<u>\$ 471,990</u>	<u>\$ 357,089</u>	<u>\$ 1,109,535</u>	<u>\$ 118,237</u>	O
						N
\$ -	\$ -	\$ -	\$ 95,284	\$ -	\$ -	T
130,361	79,485	102,520	27,689	73,828	55,597	
-	45,268	-	198,024	-	6,262	I
-	18,353	-	-	-	-	
4,414	6,997	3,627	-	-	28,400	N
1,354	-	321,000	36,092	-	27,978	
-	-	-	-	-	-	U
-	47,893	-	-	-	-	
<u>\$ 136,129</u>	<u>\$ 197,996</u>	<u>\$ 427,147</u>	<u>\$ 357,089</u>	<u>\$ 73,828</u>	<u>\$ 118,237</u>	E
						D
\$ 266,844	\$ 39,537	\$ 43,468	\$ -	\$ -	\$ -	
-	3,388,000	-	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	14,457	-	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
277,708	376,406	1,375	-	-	-	
2,028,878	2,583,296	-	-	1,035,707	-	
<u>\$ 2,573,430</u>	<u>\$6,401,696</u>	<u>\$ 44,843</u>	<u>\$ -0-</u>	<u>\$ 1,035,707</u>	<u>\$ -0-</u>	
<u>\$ 2,709,559</u>	<u>\$6,599,692</u>	<u>\$ 471,990</u>	<u>\$ 357,089</u>	<u>\$ 1,109,535</u>	<u>\$ 118,237</u>	

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

COMBINING BALANCE SHEET (CONTINUED)  
NONMAJOR GOVERNMENTAL FUNDS  
October 31, 2005

	Adult Correctional Facility Maintenance	Job Access Reverse Commute Grant	Recreation and Parks	Municipal Transit System
<b>ASSETS</b>				
Cash	\$ -	\$ -	\$ 180	\$ -
Investments	-	-	-	-
Accrued interest receivable	-	-	-	-
Assessments receivable - delinquent	-	-	-	-
Loans receivable	-	-	-	-
Allowance for doubtful accounts	-	-	-	-
Inventories, at cost	-	-	-	-
Accounts receivable, net	3,606	-	26,812	-
Due from other funds	366,175	3,581	119,306	1,025,177
Due from component units	-	-	-	-
Due from other governmental agencies	2,589	5,419	-	174,544
Prepaid items	-	-	-	-
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total assets	<u>\$ 372,370</u>	<u>\$ 9,000</u>	<u>\$ 146,298</u>	<u>\$1,199,721</u>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Cash overdraft	\$ -	\$ 9,000	\$ -	\$1,083,122
Accounts payable	369,183	-	102,393	89,515
Accrued salaries and benefits	-	-	42,280	15,449
Retainage payable	-	-	-	-
Other payables	3,187	-	1,420	-
Due to other funds	-	-	25	11,615
Due to other governmental agencies	-	-	-	-
Deferred revenue	-	-	-	-
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total liabilities	<u>\$ 372,370</u>	<u>\$ 9,000</u>	<u>\$ 146,118</u>	<u>\$1,199,701</u>
<b>Fund balances:</b>				
Reserved for -				
Encumbrances	\$ -	\$ -	\$ -	\$ -
Construction	-	-	-	-
Debt service	-	-	-	-
Inventories	-	-	-	-
Prepaid items	-	-	-	-
Housing	-	-	-	-
Noncurrent receivable	-	-	-	-
Unreserved -				
Designated for capital expenditures	-	-	-	-
Undesignated	-	-	180	20
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total fund balances	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 180</u>	<u>\$ 20</u>
Total liabilities and fund balances	<u>\$ 372,370</u>	<u>\$ 9,000</u>	<u>\$ 146,298</u>	<u>\$1,199,721</u>

Special Revenue						
Drug Court Program Grant	Drug Court Non-Grant	Criminal Justice Support Services	Community Development Block Grant	Housing Rehabilitation Program Grant	Neighborhood Housing Services Loan Program	
\$ -	\$ -	\$ 387	\$ -	\$ -	\$ 3,496	
-	-	44,996	-	-	406,946	
-	-	273	-	-	2,469	
-	-	-	-	-	-	
-	-	-	-	-	350,963	
-	-	-	-	-	(17,704)	
-	-	-	43,727	-	-	
1,651	-	-	-	-	-	
12	-	-	-	5,423	234	
-	-	-	-	-	-	
85,365	-	-	1,087,928	522,011	-	
-	-	-	-	-	-	C
<u>\$ 87,028</u>	<u>\$ -0-</u>	<u>\$ 45,656</u>	<u>\$ 1,131,655</u>	<u>\$ 527,434</u>	<u>\$ 746,404</u>	O
						N
\$ 60,891	\$ -	\$ -	\$ 653,903	\$ 466,289	\$ -	T
9,043	-	2,392	347,860	59,631	-	
5,307	-	2,471	19,743	1,514	-	I
-	-	-	36,624	-	-	
-	-	-	-	-	-	N
27,256	-	40,793	73,525	-	-	
-	-	-	-	-	-	U
-	-	-	-	-	-	
<u>\$ 102,497</u>	<u>\$ -0-</u>	<u>\$ 45,656</u>	<u>\$ 1,131,655</u>	<u>\$ 527,434</u>	<u>\$ -0-</u>	E
						D
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	-	-	43,727	-	-	
-	-	-	-	-	-	
-	-	-	-	-	746,404	
-	-	-	-	-	-	
(15,469)	-	-	(43,727)	-	-	
<u>\$ (15,469)</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 746,404</u>	
<u>\$ 87,028</u>	<u>\$ -0-</u>	<u>\$ 45,656</u>	<u>\$ 1,131,655</u>	<u>\$ 527,434</u>	<u>\$ 746,404</u>	

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

COMBINING BALANCE SHEET (CONTINUED)  
NONMAJOR GOVERNMENTAL FUNDS  
October 31, 2005

ASSETS	CD - First Time <u>Homebuyer</u>	LPTFA - First Time <u>Homebuyer</u>	War <u>Memorial</u>	Hurricane <u>Lili</u>
Cash	\$ 2,787	\$ 1,998	\$ 50	\$ -
Investments	324,438	232,525	-	-
Accrued interest receivable	1,968	1,411	-	-
Assessments receivable - delinquent	-	-	-	-
Loans receivable	2,001,734	1,777,366	-	-
Allowance for doubtful accounts	-	(226,892)	-	-
Inventories, at cost	-	-	-	-
Accounts receivable, net	-	-	-	-
Due from other funds	-	-	-	79,291
Due from component units	-	-	-	-
Due from other governmental agencies	-	-	16,450	-
Prepaid items	-	-	-	-
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total assets	<u>\$2,330,927</u>	<u>\$1,786,408</u>	<u>\$ 16,500</u>	<u>\$ 79,291</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Cash overdraft	\$ -	\$ -	\$ -	\$ 79,291
Accounts payable	-	22	12,409	-
Accrued salaries and benefits	-	-	1,464	-
Retainage payable	-	-	-	-
Other payables	-	-	-	-
Due to other funds	234	-	2,627	-
Due to other governmental agencies	-	-	-	-
Deferred revenue	-	-	-	-
Total liabilities	<u>\$ 234</u>	<u>\$ 22</u>	<u>\$ 16,500</u>	<u>\$ 79,291</u>
Fund balances:				
Reserved for -				
Encumbrances	\$ -	\$ -	\$ -	\$ -
Construction	-	-	-	-
Debt service	-	-	-	-
Inventories	-	-	-	-
Prepaid items	-	-	-	-
Housing	2,330,693	1,786,386	-	-
Noncurrent receivable	-	-	-	-
Unreserved -				
Designated for capital expenditures	-	-	-	-
Undesignated	-	-	-	-
Total fund balances	<u>\$2,330,693</u>	<u>\$1,786,386</u>	<u>\$ -0-</u>	<u>\$ -0-</u>
Total liabilities and fund balances	<u>\$2,330,927</u>	<u>\$1,786,408</u>	<u>\$ 16,500</u>	<u>\$ 79,291</u>

Special Revenue					Debt Service		
		LCLC Project Safe Neighborhoods Grant	Trans-MOP Safe Community Grant	Heymann Performing Arts Center	1961 Sales Tax Bonds Sinking Fund	Reserve Fund	
Hurricane Katrina	Hurricane Rita						
\$5,856,781	\$ -	\$ -	\$ -	\$ 116,203	\$ 72,846	\$ 8,838	
-	-	-	-	43,860	7,303,980	16,045,490	
-	-	-	-	266	-	147,383	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	3,131	-	-	47,907	-	-	
-	-	-	-	-	122,724	-	
-	-	-	-	-	-	-	
-	1,156,818	2,784	10,626	-	-	-	
-	-	-	-	-	-	-	C
<u>\$5,856,781</u>	<u>\$1,159,949</u>	<u>\$ 2,784</u>	<u>\$ 10,626</u>	<u>\$ 208,236</u>	<u>\$7,499,550</u>	<u>\$16,201,711</u>	O
							N
\$ -	\$ 488,123	\$ -	\$ 10,626	\$ -	\$ -	\$ -	T
51,908	527,142	2,784	-	52,469	-	-	
43,190	5,347	-	-	6,405	-	-	I
-	-	-	-	-	-	-	
-	-	-	-	7,956	-	-	N
2,250	-	-	-	93,870	151,562	155,190	
4,198,704	-	-	-	-	-	-	U
1,560,729	-	-	-	44,456	-	-	
<u>\$5,856,781</u>	<u>\$1,020,612</u>	<u>\$ 2,784</u>	<u>\$ 10,626</u>	<u>\$ 205,156</u>	<u>\$ 151,562</u>	<u>\$ 155,190</u>	E
							D
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
-	-	-	-	-	-	-	
-	-	-	-	-	7,347,988	16,046,521	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	139,337	-	-	3,080	-	-	
<u>\$ -0-</u>	<u>\$ 139,337</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 3,080</u>	<u>\$7,347,988</u>	<u>\$16,046,521</u>	
<u>\$5,856,781</u>	<u>\$1,159,949</u>	<u>\$ 2,784</u>	<u>\$ 10,626</u>	<u>\$ 208,236</u>	<u>\$7,499,550</u>	<u>\$16,201,711</u>	



LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

COMBINING BALANCE SHEET (CONTINUED)  
NONMAJOR GOVERNMENTAL FUNDS  
October 31, 2005

	1986 Sales Tax Bonds		Assessment Bonds	
	Sinking Fund	Reserve Fund	Paving	Sewer
ASSETS				
Cash	\$3,772,189	\$ 93,600	\$ 2,948	\$263,107
Investments	3,400,000	14,053,137	343,148	-
Accrued interest receivable	-	114,598	2,081	-
Assessments receivable - delinquent	-	-	-	3,601
Loans receivable	-	-	-	-
Allowance for doubtful accounts	-	-	-	-
Inventories, at cost	-	-	-	-
Accounts receivable, net	-	-	-	-
Due from other funds	112,658	723	-	-
Due from component units	-	-	-	-
Due from other governmental agencies	-	-	-	-
Prepaid items	-	-	-	-
	<u>\$7,284,847</u>	<u>\$14,262,058</u>	<u>\$348,177</u>	<u>\$266,708</u>
Total assets				
LIABILITIES AND FUND BALANCES				
Liabilities:				
Cash overdraft	\$ -	\$ -	\$ -	\$ -
Accounts payable	-	-	-	-
Accrued salaries and benefits	-	-	-	-
Retainage payable	-	-	-	-
Other payables	-	-	-	-
Due to other funds	158,329	100,503	-	7,378
Due to other governmental agencies	-	-	-	-
Deferred revenue	-	-	-	-
Total liabilities	<u>\$ 158,329</u>	<u>\$ 100,503</u>	<u>\$ -0-</u>	<u>\$ 7,378</u>
Fund balances:				
Reserved for -				
Encumbrances	\$ -	\$ -	\$ -	\$ -
Construction	-	-	-	-
Debt service	7,126,518	14,161,555	-	-
Inventories	-	-	-	-
Prepaid items	-	-	-	-
Housing	-	-	-	-
Noncurrent receivable	-	-	-	-
Unreserved -				
Designated for capital expenditures	-	-	-	-
Undesignated	-	-	348,177	259,330
Total fund balances	<u>\$7,126,518</u>	<u>\$14,161,555</u>	<u>\$348,177</u>	<u>\$259,330</u>
Total liabilities and fund balances	<u>\$7,284,847</u>	<u>\$14,262,058</u>	<u>\$348,177</u>	<u>\$266,708</u>

Debt Service			Capital Projects		
Contingencies Sinking Fund	GOB Jail Refunding Bonds	Certificates of Indebtedness, Series 1998 Sinking Fund	Certificates of Indebtedness, Series 1999 Sinking Fund	1990 Sales Tax	1993 Sales Tax
\$ 11,155	\$ -	\$ -	\$ 771	\$ 1,931	\$ 1,663
1,298,485	-	-	89,734	224,786	193,582
7,878	-	-	544	1,363	1,174
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
3,909	-	-	-	-	365,498
-	-	-	-	-	-
<u>\$ 1,321,427</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 91,049</u>	<u>\$228,080</u>	<u>\$561,917</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	266,455
-	-	-	-	-	-
-	-	-	-	-	126,088
5,934	-	-	-	-	-
-	-	-	-	582	794
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 5,934</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 582</u>	<u>\$393,337</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,762
-	-	-	-	-	-
1,315,493	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	71,960
-	-	-	91,049	227,498	77,858
<u>\$ 1,315,493</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 91,049</u>	<u>\$227,498</u>	<u>\$168,580</u>
<u>\$ 1,321,427</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 91,049</u>	<u>\$228,080</u>	<u>\$561,917</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

COMBINING BALANCE SHEET (CONTINUED)  
NONMAJOR GOVERNMENTAL FUNDS  
October 31, 2005

	1997A	1997B	1998	1999A
	Sales	Sales	Sales	Sales
ASSETS	Tax	Tax	Tax	Tax
Cash	\$ 6,167	\$ 11,911	\$ 18,698	\$ 4,243
Investments	717,820	1,386,478	2,176,454	493,917
Accrued interest receivable	4,355	8,411	13,204	2,997
Assessments receivable - delinquent	-	-	-	-
Loans receivable	-	-	-	-
Allowance for doubtful accounts	-	-	-	-
Inventories, at cost	-	-	-	-
Accounts receivable, net	-	-	-	-
Due from other funds	-	-	-	-
Due from component units	-	-	-	-
Due from other governmental agencies	-	-	-	-
Prepaid items	-	-	-	-
	<u>-\$728,342</u>	<u>\$1,406,800</u>	<u>\$2,208,356</u>	<u>\$501,157</u>
Total assets				
LIABILITIES AND FUND BALANCES				
Liabilities:				
Cash overdraft	\$ -	\$ -	\$ -	\$ -
Accounts payable	-	1,637	149,458	6,389
Accrued salaries and benefits	-	-	-	-
Retainage payable	-	-	2,825	156,073
Other payables	-	-	-	-
Due to other funds	1,906	3,653	5,718	1,271
Due to other governmental agencies	-	-	-	-
Deferred revenue	-	-	-	-
Total liabilities	<u>\$ 1,906</u>	<u>\$ 5,290</u>	<u>\$ 158,001</u>	<u>\$163,733</u>
Fund balances:				
Reserved for -				
Encumbrances	\$168,433	\$ 415,561	\$ 295,807	\$176,755
Construction	-	-	-	-
Debt service	-	-	-	-
Inventories	-	-	-	-
Prepaid items	-	-	-	-
Housing	-	-	-	-
Noncurrent receivable	-	-	-	-
Unreserved -				
Designated for capital expenditures	558,003	985,949	885,897	87,184
Undesignated	-	-	868,651	73,485
Total fund balances	<u>\$726,436</u>	<u>\$1,401,510</u>	<u>\$2,050,355</u>	<u>\$337,424</u>
Total liabilities and fund balances	<u>\$728,342</u>	<u>\$1,406,800</u>	<u>\$2,208,356</u>	<u>\$501,157</u>

Capital Projects

1999B	2000A	2000B	2001A	2001B	2002A	2003B	
Sales	Sales	Sales	Sales	Sales	Sales	Sales	
Tax	Tax	Tax	Tax	Tax	Tax	Tax	
\$ 34,440	\$ 18,932	\$ 18,068	\$ 65,986	\$ 90,368	\$ 62,502	\$ 90,478	
4,008,801	2,203,656	2,103,051	7,680,689	10,518,723	7,275,174	10,531,656	
24,320	13,369	12,758	46,596	63,814	44,136	63,892	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	C
<u>\$4,067,561</u>	<u>\$2,235,957</u>	<u>\$2,133,877</u>	<u>\$7,793,271</u>	<u>\$10,672,905</u>	<u>\$7,381,812</u>	<u>\$10,686,026</u>	O
							N
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	T
1,370	1,414	90	360	-	282	61,087	I
-	-	-	-	-	-	-	N
27,717	-	47,514	-	-	-	-	U
-	-	-	-	-	-	-	E
10,748	5,824	5,665	20,489	27,690	19,166	27,901	D
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
<u>\$ 39,835</u>	<u>\$ 7,238</u>	<u>\$ 53,269</u>	<u>\$ 20,849</u>	<u>\$ 27,690</u>	<u>\$ 19,448</u>	<u>\$ 88,988</u>	
\$ 450,193	\$ 25,231	\$ 64,981	\$ 322,183	\$ 60,001	\$ 253,182	\$ 594,625	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
2,748,052	1,782,183	1,303,711	7,257,646	10,471,358	6,800,571	9,875,685	
829,481	421,305	711,916	192,593	113,856	308,611	126,728	
<u>\$4,027,726</u>	<u>\$2,228,719</u>	<u>\$2,080,608</u>	<u>\$7,772,422</u>	<u>\$10,645,215</u>	<u>\$7,362,364</u>	<u>\$10,597,038</u>	
<u>\$4,067,561</u>	<u>\$2,235,957</u>	<u>\$2,133,877</u>	<u>\$7,793,271</u>	<u>\$10,672,905</u>	<u>\$7,381,812</u>	<u>\$10,686,026</u>	

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

COMBINING BALANCE SHEET (CONTINUED)  
NONMAJOR GOVERNMENTAL FUNDS  
October 31, 2005

	2003C	2003D	2005B	2005C
	Sales	Sales	Sales	Sales
ASSETS	Tax	Tax	Tax	Tax
Cash	\$ 25,553	\$ 109,820	\$ 181,695	\$ 18,600
Investments	2,974,343	12,782,958	21,149,157	2,165,078
Accrued interest receivable	18,044	77,550	128,305	13,135
Assessments receivable - delinquent	-	-	-	-
Loans receivable	-	-	-	-
Allowance for doubtful accounts	-	-	-	-
Inventories, at cost	-	-	-	-
Accounts receivable, net	-	-	-	-
Due from other funds	-	-	-	-
Due from component units	-	-	-	-
Due from other governmental agencies	-	-	-	-
Prepaid items	-	-	-	-
	<u>\$3,017,940</u>	<u>\$12,970,328</u>	<u>\$21,459,157</u>	<u>\$2,196,813</u>
Total assets				
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Cash overdraft	\$ -	\$ -	\$ -	\$ -
Accounts payable	62,503	-	4,051	32,215
Accrued salaries and benefits	-	-	-	-
Retainage payable	63,438	118,125	20,048	-
Other payables	-	-	-	-
Due to other funds	7,995	33,672	55,803	5,718
Due to other governmental agencies	-	-	-	-
Deferred revenue	-	-	-	-
Total liabilities	<u>\$ 133,936</u>	<u>\$ 151,797</u>	<u>\$ 79,902</u>	<u>\$ 37,933</u>
Fund balances:				
Reserved for -				
Encumbrances	\$ 482,978	\$ 3,121,958	\$ 389,219	\$ 135,821
Construction	-	-	-	-
Debt service	-	-	-	-
Inventories	-	-	-	-
Prepaid items	-	-	-	-
Housing	-	-	-	-
Noncurrent receivable	-	-	-	-
Unreserved -				
Designated for capital expenditures	2,254,565	9,696,573	20,349,784	1,999,655
Undesignated	146,461	-	640,252	23,404
Total fund balances	<u>\$2,884,004</u>	<u>\$12,818,531</u>	<u>\$21,379,255</u>	<u>\$2,158,880</u>
Total liabilities and fund balances	<u>\$3,017,940</u>	<u>\$12,970,328</u>	<u>\$21,459,157</u>	<u>\$2,196,813</u>

<u>Capital Projects</u>					
1999 Certificates of <u>Indebtedness</u>	Parish Library General Obligation <u>Bonds</u>	2001 Parish General Obligation <u>Bonds</u>	Parish General Obligation <u>Bonds</u>	2005 Parish General Obligation <u>Bonds</u>	<u>Total</u>
\$ 1,424	\$ 49,819	\$ 54,695	\$ 76,766	\$ 122,965	\$ 11,428,293
165,683	5,798,902	6,366,433	8,935,486	14,312,988	182,917,836
1,005	35,180	38,623	54,208	86,832	1,128,327
-	-	-	-	-	3,601
-	-	-	-	-	4,368,973
-	-	-	-	-	(244,596)
-	-	-	-	-	43,727
-	-	-	-	-	226,250
-	-	-	-	-	2,425,782
-	-	-	-	-	15,484
-	-	119,158	-	-	4,247,096
-	-	-	-	-	14,457
<u>\$ 168,112</u>	<u>\$5,883,901</u>	<u>\$6,578,909</u>	<u>\$9,066,460</u>	<u>\$14,522,785</u>	<u>\$206,575,230</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,437,721
2,655	-	227,673	87,664	-	3,211,079
-	-	-	-	-	462,371
-	-	70,371	179,450	-	866,626
-	-	-	-	-	80,098
-	-	38,085	-	-	1,744,799
-	-	-	-	-	4,207,567
-	-	-	-	-	1,653,078
<u>\$ 2,655</u>	<u>\$ -0-</u>	<u>\$ 336,129</u>	<u>\$ 267,114</u>	<u>\$ -0-</u>	<u>\$ 15,663,339</u>
\$ 64	\$ 651,072	\$1,046,416	\$ 151,758	\$ 146,070	\$ 9,490,554
-	-	-	-	-	3,388,000
-	-	-	-	-	45,998,075
-	-	-	-	-	43,727
-	-	-	-	-	14,457
-	-	-	-	-	4,933,052
-	-	-	-	-	207,885
40,999	5,098,376	5,196,364	8,647,588	14,303,930	112,259,128
124,394	134,453	-	-	72,785	14,577,013
<u>\$ 165,457</u>	<u>\$5,883,901</u>	<u>\$6,242,780</u>	<u>\$8,799,346</u>	<u>\$14,522,785</u>	<u>\$190,911,891</u>
<u>\$ 168,112</u>	<u>\$5,883,901</u>	<u>\$6,578,909</u>	<u>\$9,066,460</u>	<u>\$14,522,785</u>	<u>\$206,575,230</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
For the Year Ended October 31, 2005

	Federal Narcotics Seized/ Forfeited Property	State Narcotics Seized/ Forfeited Property	Section 8 Housing	Urban Infill Home Program
Revenues:				
Taxes -				
Ad valorem	\$ -	\$ -	\$ -	\$ -
Other	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental -				
Federal grants	-	-	-	-
State funds:				
Grants	-	-	-	-
Parish transportation funds	-	-	-	-
State shared revenue	-	-	-	-
Other	-	486	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Investment earnings	675	-	-	2,582
Miscellaneous	-	-	-	130,044
Total revenues	\$ 675	\$ 486	\$ -0-	\$ 132,626
Expenditures:				
Current -				
General government	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-
Traffic and transportation	-	-	-	-
Streets and drainage	-	-	-	-
Urban redevelopment and housing	-	-	-	333,223
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Economic opportunity	-	-	-	-
Economic development and assistance	-	-	-	-
Debt service -				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Transfer to paying agent	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	\$ -0-	\$ -0-	\$ -0-	\$ 333,223
Excess (deficiency) of revenues over expenditures	\$ 675	\$ 486	\$ -0-	\$ (200,597)
Other financing sources (uses):				
Transfers in	\$ -	\$ -	\$ -	\$ 270,166
Transfers out	-	-	-	-
Transfers from component units	-	-	-	-
Transfers to component units	-	-	-	-
Bond proceeds	-	-	-	-
Transfer to paying agent	-	-	-	-
Sale of capital assets	-	-	-	-
Total other financing sources (uses)	\$ -0-	\$ -0-	\$ -0-	\$ 270,166
Net change in fund balances	\$ 675	\$ 486	\$ -0-	\$ 69,569
Fund balances, beginning	7,612	4,121	(937)	-
Fund balances, ending	\$ 8,287	\$ 4,607	\$ (937)	\$ 69,569

Special Revenue					
F.H.W.A. Planning Grant No.	F.H.W.A. Planning Grant No.	F.T.A. Planning Grant No.	F.T.A. Planning Grant No.	F.T.A. Planning Grant No.	Emergency Shelter Grant
736-28-0040	736-28-0037	736-28-0035	741-28-0001	736-28-0039	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
25,959	125,408	386	6,525	23,334	144,408
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 25,959</u>	<u>\$ 125,408</u>	<u>\$ 386</u>	<u>\$ 6,525</u>	<u>\$ 23,334</u>	<u>\$ 144,408</u>
\$ 32,449	\$ 156,760	\$ 482	\$ 8,156	\$ 29,168	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	144,408
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 32,449</u>	<u>\$ 156,760</u>	<u>\$ 482</u>	<u>\$ 8,156</u>	<u>\$ 29,168</u>	<u>\$ 144,408</u>
<u>\$ (6,490)</u>	<u>\$ (31,352)</u>	<u>\$ (96)</u>	<u>\$ (1,631)</u>	<u>\$ (5,834)</u>	<u>\$ -0-</u>
\$ 6,490	\$ 31,352	\$ 96	\$ 1,631	\$ 5,834	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 6,490</u>	<u>\$ 31,352</u>	<u>\$ 96</u>	<u>\$ 1,631</u>	<u>\$ 5,834</u>	<u>\$ -0-</u>
<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>
-	-	-	-	-	-
<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>



LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES (CONTINUED)  
NONMAJOR GOVERNMENTAL FUNDS  
For the Year Ended October 31, 2005

	Drug-Free Schools Grant	Justice Dept. Federal Equitable Sharing	F.H.W.A. Planning Grant No. 700-28-0208	Parking Program
<b>Revenues:</b>				
Taxes -				
Ad valorem	\$ -	\$ -	\$ -	\$ -
Other	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental -				
Federal grants	50,098	-	8,502	-
State funds:				
Grants	-	-	-	-
Parish transportation funds	-	-	-	-
State shared revenue	-	-	-	-
Other	-	57,524	-	-
Charges for services	-	-	-	379,465
Fines and forfeits	-	-	-	145,166
Investment earnings	-	570	-	3,198
Miscellaneous	-	-	-	1,750
Total revenues	<u>\$ 50,098</u>	<u>\$ 58,094</u>	<u>\$ 8,502</u>	<u>\$ 529,579</u>
<b>Expenditures:</b>				
Current -				
General government	\$ -	\$ -	\$ 10,627	\$ 376,985
Public safety	-	44,669	-	-
Traffic and transportation	-	-	-	-
Streets and drainage	-	-	-	-
Urban redevelopment and housing	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	50,098	-	-	-
Economic opportunity	-	-	-	-
Economic development and assistance	-	-	-	-
Debt service -				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Transfer to paying agent	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>\$ 50,098</u>	<u>\$ 44,669</u>	<u>\$ 10,627</u>	<u>\$ 376,985</u>
Excess (deficiency) of revenues over expenditures	<u>\$ -0-</u>	<u>\$ 13,425</u>	<u>\$ (2,125)</u>	<u>\$ 152,594</u>
<b>Other financing sources (uses):</b>				
Transfers in	\$ -	\$ -	\$ 2,125	\$ -
Transfers out	-	-	-	(152,594)
Transfers from component units	-	-	-	-
Transfers to component units	-	-	-	-
Bond proceeds	-	-	-	-
Transfer to paying agent	-	-	-	-
Sale of capital assets	-	-	-	-
Total other financing sources (uses)	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 2,125</u>	<u>\$ (152,594)</u>
Net change in fund balances	<u>\$ -0-</u>	<u>\$ 13,425</u>	<u>\$ -0-</u>	<u>\$ -0-</u>
Fund balances, beginning	-	5,397	-	200
Fund balances, ending	<u>\$ -0-</u>	<u>\$ 18,822</u>	<u>\$ -0-</u>	<u>\$ 200</u>

Special Revenue					
Health Unit Maintenance	Juvenile Detention Home Maintenance	DHH - Acadiana Recovery Center Inpatient	Metrocode	Urban Development Action Grant	Acadiana Recovery Center Non-Grant
\$ 915,559	\$ 1,044,907	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	1,540,743	-	-
-	35,708	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
53,179	34,382	-	-	-	-
-	-	649,230	-	-	-
-	173,523	-	70,265	-	66,692
-	-	-	-	-	-
22,969	6,228	-	2,810	7,544	2,976
332	-	-	6,226	-	2,153
<u>\$ 992,039</u>	<u>\$ 1,294,748</u>	<u>\$ 649,230</u>	<u>\$ 1,620,044</u>	<u>\$ 7,544</u>	<u>\$ 71,821</u>
\$ 36,760	\$ 160,766	\$ 686,709	\$ 1,245,925	\$ -	\$ 52,252
-	1,212,771	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
354,095	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	1,484	-	1,098
<u>\$ 390,855</u>	<u>\$ 1,373,537</u>	<u>\$ 686,709</u>	<u>\$ 1,247,409</u>	<u>\$ -0-</u>	<u>\$ 53,350</u>
\$ 601,184	\$ (78,789)	\$ (37,479)	\$ 372,635	\$ 7,544	\$ 18,471
\$ -	\$ 78,789	\$ 949	\$ -	\$ -	\$ 20,819
(410,395)	-	(6,087)	(51,643)	-	(14,551)
-	-	-	-	-	-
-	-	-	-	(38,193)	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ (410,395)</u>	<u>\$ 78,789</u>	<u>\$ (5,138)</u>	<u>\$ (51,643)</u>	<u>\$ (38,193)</u>	<u>\$ 6,268</u>
\$ 190,789	\$ -0-	\$ (42,617)	\$ 320,992	\$ (30,649)	\$ 24,739
844,789	-	22,110	199,299	273,779	109,811
<u>\$ 1,035,578</u>	<u>\$ -0-</u>	<u>\$ (20,507)</u>	<u>\$ 520,291</u>	<u>\$ 243,130</u>	<u>\$ 134,550</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES (CONTINUED)  
NONMAJOR GOVERNMENTAL FUNDS  
For the Year Ended October 31, 2005

	ARC - U.S. Probation Outpatient Grant	Natural History Museum and Planetarium	Golf Courses	Road and Bridge Maintenance
<b>Revenues:</b>				
Taxes -				
Ad valorem	\$ -	\$ -	\$ -	\$ 3,707,745
Other	-	-	-	1,018
Licenses and permits	-	-	-	-
Intergovernmental -				
Federal grants	-	-	-	-
State funds:				
Grants	108,176	-	-	-
Parish transportation funds	-	-	-	1,323,988
State shared revenue	-	-	-	215,545
Other	-	-	-	41,348
Charges for services	-	74,818	1,040,230	-
Fines and forfeits	-	-	-	-
Investment earnings	-	43	-	58,746
Miscellaneous	-	168	8,268	668
Total revenues	<u>\$ 108,176</u>	<u>\$ 75,029</u>	<u>\$ 1,048,498</u>	<u>\$ 5,349,058</u>
<b>Expenditures:</b>				
Current -				
General government	\$ 134,302	\$ -	\$ 2,400	\$ 136,763
Public safety	-	-	-	-
Traffic and transportation	-	-	-	190,962
Streets and drainage	-	-	-	329,003
Urban redevelopment and housing	-	-	-	-
Culture and recreation	-	1,160,617	1,416,508	-
Health and welfare	-	-	-	-
Economic opportunity	-	-	-	-
Economic development and assistance	-	-	-	-
Debt service -				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Transfer to paying agent	-	-	-	-
Capital outlay	1,362	-	1,135	112,615
Total expenditures	<u>\$ 135,664</u>	<u>\$ 1,160,617</u>	<u>\$ 1,420,043</u>	<u>\$ 769,343</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (27,488)</u>	<u>\$ (1,085,588)</u>	<u>\$ (371,545)</u>	<u>\$ 4,579,715</u>
<b>Other financing sources (uses):</b>				
Transfers in	\$ 13,601	\$ 1,085,588	\$ 371,545	\$ -
Transfers out	(14,732)	-	-	(3,499,858)
Transfers from component units	-	-	-	-
Transfers to component units	-	-	-	-
Bond proceeds	-	-	-	-
Transfer to paying agent	-	-	-	-
Sale of capital assets	-	-	-	-
Total other financing sources (uses)	<u>\$ (1,131)</u>	<u>\$ 1,085,588</u>	<u>\$ 371,545</u>	<u>\$ (3,499,858)</u>
Net change in fund balances	\$ (28,619)	\$ -0-	\$ -0-	\$ 1,079,857
Fund balances, beginning	17,468	100	-	1,605,723
Fund balances, ending	<u>\$ (11,151)</u>	<u>\$ 100</u>	<u>\$ -0-</u>	<u>\$ 2,685,580</u>

Special Revenue					
<u>Parishwide Drainage Maintenance</u>	<u>Lafayette Parish Public Library</u>	<u>Courthouse and Jail Maintenance</u>	<u>Local Workforce Investment Act Grant</u>	<u>Mosquito Abatement and Control</u>	<u>Coroner's Expense</u>
\$ 3,087,296	\$5,535,755	\$ 2,080,509	\$ -	\$ 1,386,182	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	2,053,370	-	-
-	60,124	-	-	-	-
-	-	-	-	-	-
81,174	233,809	120,927	-	-	-
-	-	-	-	-	-
-	24,701	-	-	-	312,708
-	133,095	-	-	-	127,549
61,268	152,266	24,518	-	27,927	-
118,500	65,233	-	-	-	1,560
<u>\$ 3,348,238</u>	<u>\$6,204,983</u>	<u>\$ 2,225,954</u>	<u>\$2,053,370</u>	<u>\$ 1,414,109</u>	<u>\$ 441,817</u>
\$ 112,245	\$ 416,638	\$ 1,011,123	\$ -	\$ 95,181	\$ 66,231
-	-	-	-	-	639,480
-	-	-	-	-	-
1,030,366	-	-	-	-	-
-	-	-	-	-	-
-	3,932,401	-	-	-	-
-	-	-	-	-	-
-	-	-	2,009,931	985,869	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
143,341	31,199	-	43,441	-	-
<u>\$ 1,285,952</u>	<u>\$4,380,238</u>	<u>\$ 1,011,123</u>	<u>\$2,053,372</u>	<u>\$ 1,081,050</u>	<u>\$ 705,711</u>
\$ 2,062,286	\$1,824,745	\$ 1,214,831	\$ (2)	\$ 333,059	\$(263,894)
\$ -	\$ -	\$ -	\$ 2	\$ -	\$ 263,894
(880,524)	(152,150)	(1,234,203)	-	-	-
-	-	52,215	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	748	-	-	-	-
<u>\$ (880,524)</u>	<u>\$ (151,402)</u>	<u>\$ (1,181,988)</u>	<u>\$ 2</u>	<u>\$ -0-</u>	<u>\$ 263,894</u>
\$ 1,181,762	\$1,673,343	\$ 32,843	\$ -0-	\$ 333,059	\$ -0-
1,391,668	4,728,353	12,000	-	702,648	-
<u>\$ 2,573,430</u>	<u>\$6,401,696</u>	<u>\$ 44,843</u>	<u>\$ -0-</u>	<u>\$ 1,035,707</u>	<u>\$ -0-</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES (CONTINUED)  
NONMAJOR GOVERNMENTAL FUNDS  
For the Year Ended October 31, 2005

	Adult Correctional Facility Maintenance	Job Access Reverse Commute Grant	Recreation and Parks	Municipal Transit System
<b>Revenues:</b>				
Taxes -				
Ad valorem	\$ 1,830,937	\$ -	\$ 1,456,770	\$ -
Other	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental -				
Federal grants	-	97,989	-	1,287,082
State funds:				
Grants	-	-	5,844	-
Parish transportation funds	-	-	-	-
State shared revenue	106,432	-	-	139,144
Other	-	-	-	-
Charges for services	-	-	546,545	266,339
Fines and forfeits	-	-	-	-
Investment earnings	12,482	-	3,784	-
Miscellaneous	9,672	-	17,054	13,081
Total revenues	<u>\$ 1,959,523</u>	<u>\$ 97,989</u>	<u>\$ 2,029,997</u>	<u>\$ 1,705,646</u>
<b>Expenditures:</b>				
Current -				
General government	\$ 614,016	\$ -	\$ -	\$ 503,710
Public safety	2,406,756	-	-	-
Traffic and transportation	-	218,636	-	2,725,623
Streets and drainage	-	-	-	-
Urban redevelopment and housing	-	-	-	-
Culture and recreation	-	-	4,887,917	-
Health and welfare	-	-	-	-
Economic opportunity	-	-	-	-
Economic development and assistance	-	-	-	-
Debt service -				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Transfer to paying agent	-	-	-	-
Capital outlay	78,365	-	-	-
Total expenditures	<u>\$ 3,099,137</u>	<u>\$ 218,636</u>	<u>\$ 4,887,917</u>	<u>\$ 3,229,333</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (1,139,614)</u>	<u>\$ (120,647)</u>	<u>\$ (2,857,920)</u>	<u>\$ (1,523,687)</u>
Other financing sources (uses):				
Transfers in	\$ 1,139,614	\$ 132,262	\$ 2,857,920	\$ 1,523,687
Transfers out	-	(11,615)	-	-
Transfers from component units	-	-	-	-
Transfers to component units	-	-	-	-
Bond proceeds	-	-	-	-
Transfer to paying agent	-	-	-	-
Sale of capital assets	-	-	-	-
Total other financing sources (uses)	<u>\$ 1,139,614</u>	<u>\$ 120,647</u>	<u>\$ 2,857,920</u>	<u>\$ 1,523,687</u>
Net change in fund balances	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Fund balances, beginning	-	-	180	20
Fund balances, ending	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 180</u>	<u>\$ 20</u>

Special Revenue					
Drug Court Program Grant	Drug Court Non-Grant	Criminal Justice Support Services	Community Development Block Grant	Housing Rehabilitation Program Grant	Neighborhood Housing Services Loan Program
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
54,856	-	-	2,227,461	1,206,283	-
367,018	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
53,057	-	208,041	-	-	-
-	-	-	-	-	-
-	-	355	-	145	24,698
-	312	-	2,199	228,645	-
<u>\$ 474,931</u>	<u>\$ 312</u>	<u>\$ 208,396</u>	<u>\$ 2,229,660</u>	<u>\$ 1,435,073</u>	<u>\$ 24,698</u>
\$ 505,330	\$ -	\$ 167,603	\$ -	\$ -	\$ 4,884
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	1,565,050	1,164,907	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	659,510	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 505,330</u>	<u>\$ -0-</u>	<u>\$ 167,603</u>	<u>\$ 2,224,560</u>	<u>\$ 1,164,907</u>	<u>\$ 4,884</u>
\$ (30,399)	\$ 312	\$ 40,793	\$ 5,100	\$ 270,166	\$ 19,814
\$ 14,930	\$ -	\$ -	\$ -	\$ -	\$ -
-	(14,930)	(40,793)	(5,100)	(270,166)	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 14,930</u>	<u>\$ (14,930)</u>	<u>\$ (40,793)</u>	<u>\$ (5,100)</u>	<u>\$ (270,166)</u>	<u>\$ -0-</u>
\$ (15,469)	\$ (14,618)	\$ -0-	\$ -0-	\$ -0-	\$ 19,814
-	14,618	-	-	-	726,590
<u>\$ (15,469)</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 746,404</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES (CONTINUED)  
NONMAJOR GOVERNMENTAL FUNDS  
For the Year Ended October 31, 2005

	CD - First Time Homebuyer	LPTFA - First Time Homebuyer	War Memorial	Hurricane Lili
<b>Revenues:</b>				
Taxes -				
Ad valorem	\$ -	\$ -	\$ -	\$ -
Other	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental -				
Federal grants	-	-	-	91,334
State funds:				
Grants	-	-	-	-
Parish transportation funds	-	-	-	-
State shared revenue	-	-	-	-
Other	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Investment earnings	68,508	71,890	43	-
Miscellaneous	-	-	102,951	-
Total revenues	<u>\$ 68,508</u>	<u>\$ 71,890</u>	<u>\$ 102,994</u>	<u>\$ 91,334</u>
<b>Expenditures:</b>				
Current -				
General government	\$ 861	\$ 106,889	\$ 241,936	\$ -
Public safety	-	-	-	-
Traffic and transportation	-	-	-	-
Streets and drainage	-	-	-	6,212
Urban redevelopment and housing	-	-	-	-
Culture and recreation	-	-	-	164,412
Health and welfare	-	-	-	-
Economic opportunity	-	-	-	-
Economic development and assistance	-	-	-	-
Debt service -				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Transfer to paying agent	-	-	-	-
Capital outlay				
Total expenditures	<u>\$ 861</u>	<u>\$ 106,889</u>	<u>\$ 241,936</u>	<u>\$ 170,624</u>
Excess (deficiency) of revenues over expenditures	<u>\$ 67,647</u>	<u>\$ (34,999)</u>	<u>\$ (138,942)</u>	<u>\$ (79,290)</u>
<b>Other financing sources (uses):</b>				
Transfers in	\$ 5,100	\$ -	\$ 138,942	\$ 79,290
Transfers out	-	-	-	-
Transfers from component units	-	-	-	-
Transfers to component units	-	-	-	-
Bond proceeds	-	-	-	-
Transfer to paying agent	-	-	-	-
Sale of capital assets	-	-	-	-
Total other financing sources (uses)	<u>\$ 5,100</u>	<u>\$ -0-</u>	<u>\$ 138,942</u>	<u>\$ 79,290</u>
Net change in fund balances	<u>\$ 72,747</u>	<u>\$ (34,999)</u>	<u>\$ -0-</u>	<u>\$ -0-</u>
Fund balances, beginning	2,257,946	1,821,385	-	-
Fund balances, ending	<u>\$2,330,693</u>	<u>\$1,786,386</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

Special Revenue					Debt Service		
Hurricane Katrina	Hurricane Rita	LCLC Project Safe Neighborhoods Grant	Trans-MOP Safe Community Grant	Heymann Performing Arts Center	1961 Sales Tax Bonds Sinking Fund	Reserve Fund	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
-	-	-	-	-	-	-	
686,121	1,156,818	16,445	13,273	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	2,280,263	-	-	
-	-	-	-	3,934	165,031	238,723	C
-	-	-	-	5,893	-	-	
<u>\$ 686,121</u>	<u>\$1,156,818</u>	<u>\$ 16,445</u>	<u>\$ 13,273</u>	<u>\$2,290,090</u>	<u>\$ 165,031</u>	<u>\$ 238,723</u>	O
\$ 41,179	\$ 37,758	\$ -	\$ -	\$ -	\$ 405,141	\$ -	N
551,972	258,059	16,445	-	-	-	-	T
78,888	29,310	-	13,273	-	-	-	I
11,325	149,464	-	-	-	-	-	
-	-	-	-	-	-	-	
-	15,104	-	-	2,594,469	-	-	N
-	526,276	-	-	-	-	-	U
-	-	-	-	-	-	-	
-	-	-	-	-	8,710,000	-	E
-	-	-	-	-	6,704,018	-	D
-	-	-	-	-	178,520	247,114	
2,757	1,510	-	-	-	-	-	
<u>\$ 686,121</u>	<u>\$1,017,481</u>	<u>\$ 16,445</u>	<u>\$ 13,273</u>	<u>\$2,594,469</u>	<u>\$ 15,997,679</u>	<u>\$ 247,114</u>	
\$ -0-	\$ 139,337	\$ -0-	\$ -0-	\$ (304,379)	\$ (15,832,648)	\$ (8,391)	
\$ -	\$ -	\$ -	\$ -	\$ 304,379	\$ 15,783,673	\$ 1,148,081	
-	-	-	-	-	-	(349,242)	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	42,559,852	-	
-	-	-	-	-	(42,111,807)	-	
-	-	-	-	-	-	-	
<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 304,379</u>	<u>\$ 16,231,718</u>	<u>\$ 798,839</u>	
<u>\$ -0-</u>	<u>\$ 139,337</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 399,070</u>	<u>\$ 790,448</u>	
-	-	-	-	3,080	6,948,918	15,256,073	
<u>\$ -0-</u>	<u>\$ 139,337</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 3,080</u>	<u>\$ 7,347,988</u>	<u>\$16,046,521</u>	



LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES (CONTINUED)  
NONMAJOR GOVERNMENTAL FUNDS  
For the Year Ended October 31, 2005

	Debt			
	1986 Sales Tax Bonds		Assessment Bonds	
	Sinking Fund	Reserve Fund	Paving	Sewer
Revenues:				
Taxes -				
Ad valorem	\$ -	\$ -	\$ -	\$ -
Other	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental -				
Federal grants	-	-	-	-
State funds:				
Grants	-	-	-	-
Parish transportation funds	-	-	-	-
State shared revenue	-	-	-	-
Other	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Investment earnings	164,627	280,651	4,257	7,177
Miscellaneous	-	-	-	-
Total revenues	<u>\$ 164,627</u>	<u>\$ 280,651</u>	<u>\$ 4,257</u>	<u>\$ 7,177</u>
Expenditures:				
Current -				
General government	\$ 210,853	\$ -	\$ -	\$ -
Public safety	-	-	-	-
Traffic and transportation	-	-	-	-
Streets and drainage	-	-	-	-
Urban redevelopment and housing	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Economic opportunity	-	-	-	-
Economic development and assistance	-	-	-	-
Debt service -				
Principal retirement	6,460,000	-	-	-
Interest and fiscal charges	7,326,749	-	-	-
Transfer to paying agent	188,975	26,001	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>\$ 14,186,577</u>	<u>\$ 26,001</u>	<u>\$ -0-</u>	<u>\$ -0-</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (14,021,950)</u>	<u>\$ 254,650</u>	<u>\$ 4,257</u>	<u>\$ 7,177</u>
Other financing sources (uses):				
Transfers in	\$ 14,071,503	\$ 159,229	\$ -	\$ -
Transfers out	-	(400,583)	-	-
Transfers from component units	-	-	-	-
Transfers to component units	-	-	-	-
Bond proceeds	23,018,335	-	-	-
Transfer to paying agent	(23,018,335)	-	-	-
Sale of capital assets	-	-	-	-
Total other financing sources (uses)	<u>\$ 14,071,503</u>	<u>\$ (241,354)</u>	<u>\$ -0-</u>	<u>\$ -0-</u>
Net change in fund balances	\$ 49,553	\$ 13,296	\$ 4,257	\$ 7,177
Fund balances, beginning	7,076,965	14,148,259	343,920	252,153
Fund balances, ending	<u>\$ 7,126,518</u>	<u>\$14,161,555</u>	<u>\$348,177</u>	<u>\$259,330</u>

Service			Capital Projects		
Contingencies Sinking Fund	GOB Jail Refunding Bonds	Certificates of Indebtedness, Series 1998 Sinking Fund	Certificates of Indebtedness, Series 1999 Sinking Fund	1990 Sales Tax	1993 Sales Tax
\$ 2,313,200	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	1,102,470
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
45,861	-	-	(1,793)	5,847	10,731
-	-	-	-	-	-
<u>\$ 2,359,061</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ (1,793)</u>	<u>\$ 5,847</u>	<u>\$1,113,201</u>
\$ 84,018	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
855,000	78,000	365,000	55,000	-	-
1,706,420	10,063	45,424	74,919	-	-
-	-	-	-	-	-
-	-	-	-	-	1,209,748
<u>\$ 2,645,438</u>	<u>\$ 88,063</u>	<u>\$ 410,424</u>	<u>\$ 129,919</u>	<u>\$ -0-</u>	<u>\$1,209,748</u>
\$ (286,377)	\$ (88,063)	\$ (410,424)	\$ (131,712)	\$ 5,847	\$ (96,547)
\$ -	\$ 88,063	\$ 410,395	\$ 128,001	\$ -	\$ -
-	-	-	-	(5,847)	(10,731)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ -0-</u>	<u>\$ 88,063</u>	<u>\$ 410,395</u>	<u>\$ 128,001</u>	<u>\$ (5,847)</u>	<u>\$ (10,731)</u>
\$ (286,377)	\$ -0-	\$ (29)	\$ (3,711)	\$ -0-	\$ (107,278)
1,601,870	-	29	94,760	227,498	275,858
<u>\$ 1,315,493</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 91,049</u>	<u>\$227,498</u>	<u>\$ 168,580</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES (CONTINUED)  
NONMAJOR GOVERNMENTAL FUNDS  
For the Year Ended October 31, 2005

	1997A	1997B	1998	1999A
	Sales	Sales	Sales	Sales
	Tax	Tax	Tax	Tax
Revenues:				
Taxes -				
Ad valorem	\$ -	\$ -	\$ -	\$ -
Other	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental -				
Federal grants	-	-	-	-
State funds:				
Grants	-	-	-	-
Parish transportation funds	-	-	-	-
State shared revenue	-	-	-	-
Other	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Investment earnings	15,452	31,159	52,119	14,566
Miscellaneous	-	-	-	-
Total revenues	<u>\$ 15,452</u>	<u>\$ 31,159</u>	<u>\$ 52,119</u>	<u>\$ 14,566</u>
Expenditures:				
Current -				
General government	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-
Traffic and transportation	-	-	-	-
Streets and drainage	-	-	-	-
Urban redevelopment and housing	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Economic opportunity	-	-	-	-
Economic development and assistance	-	-	-	-
Debt service -				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Transfer to paying agent	-	-	-	-
Capital outlay	95,335	327,153	727,947	219,237
Total expenditures	<u>\$ 95,335</u>	<u>\$ 327,153</u>	<u>\$ 727,947</u>	<u>\$ 219,237</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (79,883)</u>	<u>\$ (295,994)</u>	<u>\$ (675,828)</u>	<u>\$ (204,671)</u>
Other financing sources (uses):				
Transfers in	\$ -	\$ -	\$ -	\$ -
Transfers out	(18,982)	(37,593)	(61,764)	(14,566)
Transfers from component units	-	-	-	-
Transfers to component units	-	-	-	-
Bond proceeds	-	-	-	-
Transfer to paying agent	-	-	-	-
Sale of capital assets	-	-	-	-
Total other financing sources (uses)	<u>\$ (18,982)</u>	<u>\$ (37,593)</u>	<u>\$ (61,764)</u>	<u>\$ (14,566)</u>
Net change in fund balances	<u>\$ (98,865)</u>	<u>\$ (333,587)</u>	<u>\$ (737,592)</u>	<u>\$ (219,237)</u>
Fund balances, beginning	825,301	1,735,097	2,787,947	556,661
Fund balances, ending	<u>\$ 726,436</u>	<u>\$ 1,401,510</u>	<u>\$ 2,050,355</u>	<u>\$ 337,424</u>

Capital Projects

1999B Sales Tax	2000A Sales Tax	2000B Sales Tax	2001A Sales Tax	2001B Sales Tax	2002A Sales Tax	2003B Sales Tax	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
100,871	53,491	57,816	186,265	221,318	153,976	231,034	C
3,460	-	-	100	-	-	310	
<u>\$ 104,331</u>	<u>\$ 53,491</u>	<u>\$ 57,816</u>	<u>\$ 186,365</u>	<u>\$ 221,318</u>	<u>\$ 153,976</u>	<u>\$ 231,344</u>	O
\$ -	\$ 3,325	\$ 3,745	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	N
-	-	-	-	-	-	-	T
-	-	-	-	-	-	-	I
-	-	-	-	-	-	-	N
-	-	-	-	-	-	-	U
-	-	-	-	-	-	-	E
-	-	-	-	-	-	-	D
1,147,601	262,921	799,804	1,829,688	219,869	159,248	782,083	
<u>\$ 1,147,601</u>	<u>\$ 266,246</u>	<u>\$ 803,549</u>	<u>\$ 1,832,188</u>	<u>\$ 222,369</u>	<u>\$ 161,748</u>	<u>\$ 784,583</u>	
<u>\$ (1,043,270)</u>	<u>\$ (212,755)</u>	<u>\$ (745,733)</u>	<u>\$ (1,645,823)</u>	<u>\$ (1,051)</u>	<u>\$ (7,772)</u>	<u>\$ (553,239)</u>	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(119,286)	(63,594)	(66,493)	(220,602)	(275,099)	(191,302)	(283,869)	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
<u>\$ (119,286)</u>	<u>\$ (63,594)</u>	<u>\$ (66,493)</u>	<u>\$ (220,602)</u>	<u>\$ (275,099)</u>	<u>\$ (191,302)</u>	<u>\$ (283,869)</u>	
<u>\$ (1,162,556)</u>	<u>\$ (276,349)</u>	<u>\$ (812,226)</u>	<u>\$ (1,866,425)</u>	<u>\$ (276,150)</u>	<u>\$ (199,074)</u>	<u>\$ (837,108)</u>	
5,190,282	2,505,068	2,892,834	9,638,847	10,921,365	7,561,438	11,434,146	
<u>\$ 4,027,726</u>	<u>\$ 2,228,719</u>	<u>\$ 2,080,608</u>	<u>\$ 7,772,422</u>	<u>\$ 10,645,215</u>	<u>\$ 7,362,364</u>	<u>\$ 10,597,038</u>	

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES (CONTINUED)  
NONMAJOR GOVERNMENTAL FUNDS  
For the Year Ended October 31, 2005

	2003C Sales Tax	2003D Sales Tax	2005B Sales Tax	2005C Sales Tax
<b>Revenues:</b>				
Taxes -				
Ad valorem	\$ -	\$ -	\$ -	\$ -
Other	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental -				
Federal grants	-	-	-	-
State funds:				
Grants	-	-	-	-
Parish transportation funds	-	-	-	-
State shared revenue	-	-	-	-
Other	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Investment earnings	95,685	267,006	111,797	11,080
Miscellaneous	-	-	850	-
Total revenues	<u>\$ 95,685</u>	<u>\$ 267,006</u>	<u>\$ 112,647</u>	<u>\$ 11,080</u>
<b>Expenditures:</b>				
Current -				
General government	\$ 2,365	\$ 2,365	\$ 334,434	\$ 34,036
Public safety	-	-	-	-
Traffic and transportation	-	-	-	-
Streets and drainage	-	-	-	-
Urban redevelopment and housing	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Economic opportunity	-	-	-	-
Economic development and assistance	-	-	-	-
Debt service -				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Transfer to paying agent	-	-	-	-
Capital outlay	1,981,097	63,850	486,306	32,215
Total expenditures	<u>\$ 1,983,462</u>	<u>\$ 66,215</u>	<u>\$ 820,740</u>	<u>\$ 66,251</u>
Excess (deficiency) of revenues over expenditures	<u>\$(1,887,777)</u>	<u>\$ 200,791</u>	<u>\$(708,093)</u>	<u>\$(55,171)</u>
<b>Other financing sources (uses):</b>				
Transfers in	\$ -	\$ -	\$ -	\$ -
Transfers out	(106,769)	(332,940)	(1,412,652)	(185,949)
Transfers from component units	-	-	-	-
Transfers to component units	-	-	-	-
Bond proceeds	-	-	23,500,000	2,400,000
Transfer to paying agent	-	-	-	-
Sale of capital assets	-	-	-	-
Total other financing sources (uses)	<u>\$ (106,769)</u>	<u>\$ (332,940)</u>	<u>\$22,087,348</u>	<u>\$2,214,051</u>
Net change in fund balances	<u>\$(1,994,546)</u>	<u>\$ (132,149)</u>	<u>\$21,379,255</u>	<u>\$2,158,880</u>
Fund balances, beginning	4,878,550	12,950,680	-	-
Fund balances, ending	<u>\$ 2,884,004</u>	<u>\$12,818,531</u>	<u>\$21,379,255</u>	<u>\$2,158,880</u>

Capital Projects					
1999 Certificates of Indebtedness	Parish Library General Obligation Bonds	2001 Parish General Obligation Bonds	Parish General Obligation Bonds	2005 Parish General Obligation Bonds	Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,358,860
-	-	-	-	-	1,018
-	-	-	-	-	1,540,743
-	-	-	-	-	9,311,360
-	-	336,312	-	-	1,979,944
-	-	-	-	-	1,323,988
-	-	-	-	-	984,592
-	-	-	-	-	748,588
-	-	-	-	-	5,496,647
-	-	-	-	-	405,810
4,486	122,673	150,525	209,807	72,784	3,645,181
-	-	-	445	-	719,874
<u>\$ 4,486</u>	<u>\$ 122,673</u>	<u>\$ 486,837</u>	<u>\$ 210,252</u>	<u>\$ 72,784</u>	<u>\$ 49,516,605</u>
\$ -	\$ 15,587	\$ 2,500	\$ 31,923	\$ 149,999	\$ 8,286,379
-	-	-	-	-	5,130,152
-	-	-	-	-	3,256,692
-	-	-	-	-	1,526,370
-	-	-	-	-	3,063,180
-	-	-	-	-	14,171,428
-	-	-	-	-	2,060,746
-	-	-	-	-	2,009,931
-	-	-	-	-	659,510
-	-	-	-	-	16,523,000
-	-	-	-	-	15,867,593
-	-	-	-	-	640,610
37,477	288,822	1,880,102	2,196,994	-	15,165,804
<u>\$ 37,477</u>	<u>\$ 304,409</u>	<u>\$ 1,882,602</u>	<u>\$ 2,228,917</u>	<u>\$ 149,999</u>	<u>\$ 88,361,395</u>
<u>\$ (32,991)</u>	<u>\$ (181,736)</u>	<u>\$ (1,395,765)</u>	<u>\$ (2,018,665)</u>	<u>\$ (77,215)</u>	<u>\$ (38,844,790)</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,137,950
-	-	-	-	-	(10,917,204)
-	-	-	-	-	52,215
-	-	-	-	-	(38,193)
-	-	-	-	14,600,000	106,078,187
-	-	-	-	-	(65,130,142)
-	-	-	-	-	748
<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$14,600,000</u>	<u>\$ 70,183,561</u>
<u>\$ (32,991)</u>	<u>\$ (181,736)</u>	<u>\$ (1,395,765)</u>	<u>\$ (2,018,665)</u>	<u>\$14,522,785</u>	<u>\$ 31,338,771</u>
<u>198,448</u>	<u>6,065,637</u>	<u>7,638,545</u>	<u>10,818,011</u>	<u>-</u>	<u>159,573,120</u>
<u>\$ 165,457</u>	<u>\$5,883,901</u>	<u>\$ 6,242,780</u>	<u>\$ 8,799,346</u>	<u>\$14,522,785</u>	<u>\$ 190,911,891</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
DEBT SERVICE FUNDS  
1961 SALES TAX BOND SINKING FUND

BUDGETARY COMPARISON SCHEDULE  
For the Year Ended October 31, 2005

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues:				
Investment income	\$ 80,000	\$ 80,000	\$ 165,031	\$ 85,031
Expenditures:				
Current -				
General government	\$ -	\$ -	\$ 405,141	\$ (405,141)
Debt service -				
Bonds retired	8,710,000	8,710,000	8,710,000	-
Interest and fiscal charges	6,708,400	6,738,939	6,704,018	34,921
Transfer to paying agent	-	-	178,520	(178,520)
Total expenditures	<u>\$ 15,418,400</u>	<u>\$ 15,448,939</u>	<u>\$ 15,997,679</u>	<u>\$ (548,740)</u>
Deficiency of revenues over expenditures	<u>\$(15,338,400)</u>	<u>\$(15,368,939)</u>	<u>\$(15,832,648)</u>	<u>\$ (463,709)</u>
Other financing sources:				
Transfers from Sales Tax Trust Fund	\$ 15,146,212	\$ 15,371,997	\$ 14,787,837	\$ (584,160)
Transfers from Sales Tax Bond Construction Funds	400,000	400,000	995,836	595,836
Bond proceeds	-	-	42,559,852	42,559,852
Transfer to paying agent	-	-	(42,111,807)	(42,111,807)
Total other financing sources	<u>\$ 15,546,212</u>	<u>\$ 15,771,997</u>	<u>\$ 16,231,718</u>	<u>\$ 459,721</u>
Net change in fund balance	<u>\$ 207,812</u>	<u>\$ 403,058</u>	\$ 399,070	<u>\$ (3,988)</u>
Fund balance, beginning			<u>6,948,918</u>	
Fund balance, ending			<u>\$ 7,347,988</u>	

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
DEBT SERVICE FUNDS  
1961 SALES TAX BOND RESERVE FUND

BUDGETARY COMPARISON SCHEDULE  
For the Year Ended October 31, 2005

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues:				
Investment income	\$ 400,000	\$ 400,000	\$ 238,723	\$ (161,277)
Expenditures:				
Debt service -				
Transfer to paying agent	-	-	247,114	(247,114)
Excess (deficiency) of revenues over expenditures	\$ 400,000	\$ 400,000	\$ (8,391)	\$ (408,391)
Other financing sources (uses):				
Transfers from Sales Tax Bond Construction Fund	\$ -	\$ -	\$ 1,148,081	\$ 1,148,081
Transfers to Sales Tax Trust Fund	(400,000)	(400,000)	(349,242)	50,758
Total other financing sources (uses)	\$ (400,000)	\$ (400,000)	\$ 798,839	\$ 1,198,839
Net change in fund balance	\$ -0-	\$ -0-	\$ 790,448	\$ 790,448
Fund balance, beginning			15,256,073	
Fund balance, ending			\$ 16,046,521	



LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
DEBT SERVICE FUNDS  
1986 SALES TAX BOND SINKING FUND

BUDGETARY COMPARISON SCHEDULE  
For the Year Ended October 31, 2005

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance With Final Budget Positive (Negative)
Revenues:				
Investment income	\$ 75,000	\$ 75,000	\$ 164,627	\$ 89,627
Expenditures:				
Current -				
General government	\$ -	\$ -	\$ 210,853	\$ (210,853)
Debt service -				
Bonds retired	6,460,000	6,460,000	6,460,000	-
Interest and fiscal charges	7,806,624	7,352,480	7,326,749	25,731
Transfer to paying agent	-	-	188,975	(188,975)
Total expenditures	<u>\$ 14,266,624</u>	<u>\$ 13,812,480</u>	<u>\$ 14,186,577</u>	<u>\$ (374,097)</u>
Deficiency of revenues over expenditures	<u>\$(14,191,624)</u>	<u>\$(13,737,480)</u>	<u>\$(14,021,950)</u>	<u>\$ (284,470)</u>
Other financing sources:				
Transfers from Sales Tax Trust Fund	\$ 13,449,270	\$ 13,098,994	\$ 12,966,611	\$ (132,383)
Transfers from Sales Tax Bond Construction Funds	750,000	750,000	1,104,892	354,892
Bond proceeds	-	-	23,018,335	23,018,335
Transfer to paying agent	-	-	(23,018,335)	(23,018,335)
Total other financing sources	<u>\$ 14,199,270</u>	<u>\$ 13,848,994</u>	<u>\$ 14,071,503</u>	<u>\$ 222,509</u>
Net change in fund balance	<u>\$ 7,646</u>	<u>\$ 111,514</u>	\$ 49,553	<u>\$ (61,961)</u>
Fund balance, beginning			<u>7,076,965</u>	
Fund balance, ending			<u>\$ 7,126,518</u>	

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
DEBT SERVICE FUNDS  
1986 SALES TAX BOND RESERVE FUND

BUDGETARY COMPARISON SCHEDULE  
For the Year Ended October 31, 2005

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues:				
Investment income	\$ 350,000	\$ 350,000	\$ 280,651	\$ (69,349)
Expenditures:				
Debt service -				
Transfer to paying agent	-	-	26,001	(26,001)
Excess of revenues over expenditures	\$ 350,000	\$ 350,000	\$ 254,650	\$ (95,350)
Other financing sources (uses):				
Transfers from Sales Tax Bond Construction Fund	\$ -	\$ -	\$ 159,229	\$ 159,229
Transfers to Sales Tax Trust Fund	(350,000)	(350,000)	(400,583)	(50,583)
Total other financing sources (uses)	\$ (350,000)	\$ (350,000)	\$ (241,354)	\$ 108,646
Net change in fund balance	\$ -0-	\$ -0-	\$ 13,296	\$ 13,296
Fund balance, beginning			14,148,259	
Fund balance, ending			<u>\$ 14,161,555</u>	

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
CAPITAL PROJECTS FUNDS  
1993 SALES TAX BOND CONSTRUCTION FUND

SCHEDULE OF EXPENDITURES COMPARED TO CAPITAL BUDGET  
For the Year Ended October 31, 2005

	Project Authorization	Expenditures		Balance of Incomplete Projects
		Prior Years	Current Year	
<b>Street projects:</b>				
Johnston/South College Turn Lanes	\$ 32,200	\$ -	\$ 19,552	\$ 12,648
North St. Antoine	150,000	66,318	9,118	74,564
	<u>\$ 182,200</u>	<u>\$ 66,318</u>	<u>\$ 28,670</u>	<u>\$ 87,212</u>
<b>Drainage projects:</b>				
Lemans North Drainage	\$ 135,000	\$ 121,278	\$ -	\$ 13,722
River Oaks Pump Renovations	217,178	238,885	-	(21,707)
Broadmoor Coulee - Phase II	22,770	12,198	210	10,362
North Hillary Drive Drainage Improvements	117,024	69,013	46,878	1,133
Oak Coulee	2,813,314	81,705	1,133,990	1,597,619
	<u>\$ 3,305,286</u>	<u>\$ 523,079</u>	<u>\$1,181,078</u>	<u>\$ 1,601,129</u>
	<u>\$ 3,487,486</u>	<u>\$ 589,397</u>	<u>\$1,209,748</u>	\$ 1,688,341
Amount to be funded by state grants				<u>(1,597,619)</u>
Amount to be funded by Lafayette Consolidated Government				<u>\$ 90,722</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
CAPITAL PROJECTS FUNDS  
1997A SALES TAX BOND CONSTRUCTION FUND

SCHEDULE OF EXPENDITURES COMPARED TO CAPITAL BUDGET  
For the Year Ended October 31, 2005

	Project Authorization	Expenditures		Balance of Incomplete Projects
		Prior Years	Current Year	
Street projects:				
Ambassador Caffery Interchange Improvements	\$ 367,761	\$ -	\$ 81,725	\$ 286,036
Doucet Road Widening	53,296	23,111	-	30,185
Dulles Drive Extension	218,968	217,376	15	1,577
St. John Reconstruction - University/Cameron	13,595	-	13,595	-
North St. Antoine Extension - Pont Des Mouton	500,000	86,180	-	413,820
	<u>\$ 1,153,620</u>	<u>\$ 326,667</u>	<u>\$ 95,335</u>	<u>\$ 731,618</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
CAPITAL PROJECTS FUNDS  
1997B SALES TAX BOND CONSTRUCTION FUND

SCHEDULE OF EXPENDITURES COMPARED TO CAPITAL BUDGET  
For the Year Ended October 31, 2005

	Project Authorization	Expenditures		Balance of Incomplete Projects
		Prior Years	Current Year	
Street projects:				
Intersection Imp - Ambassador Caffery at Ridge	\$ 128,413	\$ 109,000	\$ -	\$ 19,413
Eraste Landry Extension - Caffery - LA93	317,484	156,186	300	160,998
Rue de Belier Extension	500,000	405,198	3,133	91,669
Louisiana Avenue Extension Phase IID-1	44,518	533	2,088	41,897
South College Phase I	1,271,257	348,854	9,496	912,907
Verot School - Pinhook/Vincent	63,124	-	175	62,949
South Domingue Extension - Demas/Target Loop	250,000	245,737	480	3,783
Johnston/South College Turn Lanes	203,160	185,481	15,479	2,200
Jefferson Street/Vermilion/ Cypress Gateways	450,000	304,374	-	145,626
Pont Des Mouton West I-49/University	500,000	491,929	-	8,071
St. John Reconstruction University/Cameron	302,190	24,537	277,553	100
I-10 Frontage Road Southeast	6,990	1,148	5,841	1
I-10 Frontage Road Southeast - I-49/University	148,418	10,467	12,608	125,343
	<u>\$ 4,185,554</u>	<u>\$2,283,444</u>	<u>\$327,153</u>	<u>\$1,574,957</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
CAPITAL PROJECTS FUNDS  
1998 SALES TAX BOND CONSTRUCTION FUND

SCHEDULE OF EXPENDITURES COMPARED TO CAPITAL BUDGET  
For the Year Ended October 31, 2005

	Project Authorization	Expenditures		Balance of Incomplete Projects
		Prior Years	Current Year	
<b>Street projects:</b>				
Eraste Landry Extension	\$ 235,092	\$ 63,450	\$ -	\$ 171,642
LA Avenue Extension Phase IID	573,619	-	-	573,619
I-10 Frontage Roads - Southwest University/Caffery Johnston/South College Turn Lanes	1,116,666	1,106,479	10,187	-
I-10 Frontage Roads - Southeast I-49/University	626,640	598,298	28,342	-
West Pont Des Mouton Road Widening	176,381	137,844	5,796	32,741
I-10 Frontage Roads - Northeast I-10/Louisiana Avenue	900,000	48,563	547,579	303,858
Southeast I-10/Louisiana Avenue	44,330	33,768	-	10,562
	<u>30,351</u>	<u>19,344</u>	<u>-</u>	<u>11,007</u>
	<u>\$ 3,703,079</u>	<u>\$2,007,746</u>	<u>\$591,904</u>	<u>\$1,103,429</u>
<b>Drainage projects:</b>				
Coulee Ile Des Cannes - Lateral 8B	\$ 80,000	\$ 79,827	\$ 161	\$ 12
Belle Terre Coulee	<u>1,502,866</u>	<u>1,320,672</u>	<u>107,052</u>	<u>75,142</u>
	<u>\$ 1,582,866</u>	<u>\$1,400,499</u>	<u>\$107,213</u>	<u>\$ 75,154</u>
<b>Parks and Recreation projects:</b>				
Neylan Park Multi-Purpose Center	\$ 2,200,000	\$2,169,584	\$ 28,584	\$ 1,832
Swimming Complex (O J Mouton)	150,000	149,484	-	516
Operation and Maintenance Building - Vieux Chenes	500,000	498,981	246	773
	<u>\$ 2,850,000</u>	<u>\$2,818,049</u>	<u>\$ 28,830</u>	<u>\$ 3,121</u>
	<u>\$ 8,135,945</u>	<u>\$6,226,294</u>	<u>\$727,947</u>	<u>\$1,181,704</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
CAPITAL PROJECTS FUNDS  
1999A SALES TAX BOND CONSTRUCTION FUND

SCHEDULE OF EXPENDITURES COMPARED TO CAPITAL BUDGET  
For the Year Ended October 31, 2005

	Project Authorization	Expenditures		Balance of Incomplete Projects
		Prior Years	Current Year	
Street projects:				
Ambassador Caffery at Ridge	\$ 75,000	\$ -	\$ -	\$ 75,000
East Verot School Road				
Widening	51,873	41,424	-	10,449
Camellia Boulevard Extension	9,000,000	8,751,659	82,556	165,785
South Domingue Extension				
Phase II	19,834	9,833	-	10,001
	<u>\$ 9,146,707</u>	<u>\$ 8,802,916</u>	<u>\$ 82,556</u>	<u>\$ 261,235</u>
Drainage projects:				
Comprehensive Drainage	\$ 200,000	\$ 116,625	\$ 81,192	\$ 2,183
Oak Coulee	49,064	-	49,064	-
	<u>\$ 249,064</u>	<u>\$ 116,625</u>	<u>\$130,256</u>	<u>\$ 2,183</u>
Parks and Recreation projects:				
New Golf Course	\$ 1,396,280	\$ 1,389,334	\$ 6,425	\$ 521
	<u>\$ 10,792,051</u>	<u>\$10,308,875</u>	<u>\$219,237</u>	<u>\$ 263,939</u>

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LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
CAPITAL PROJECTS FUNDS  
1999B SALES TAX BOND CONSTRUCTION FUND

SCHEDULE OF EXPENDITURES COMPARED TO CAPITAL BUDGET  
For the Year Ended October 31, 2005

	Project Authorization	Expenditures		Balance of Incomplete Projects
		Prior Years	Current Year	
Street projects:				
West Butcher/North University				
Turn Lanes	\$ 375,055	\$ -	\$ 272,761	\$ 102,294
Ambassador Caffery at Ridge	1,034,269	469,297	28,516	536,456
Eraste Landry Extension -				
Caffery/LA 93	633,000	55,044	-	577,956
I-10 Frontage Roads -				
Southeast (I-49 to University)	269,000	866	248,805	19,329
Rue de Belier Extension -				
Hwy. 93	1,525,000	1,352,367	35,000	137,633
Kaliste Saloom Frontage/Phase I	1,960,460	1,857,425	85,440	17,595
South College Road Phase I -				
Pinhook	500,000	122	-	499,878
Louisiana Avenue Extension -				
Phase IID Pont Des Mouton	441,489	235,696	-	205,793
Eraste Landry Widening Phase				
II and IIA	259,000	154,653	30,888	73,459
Dulles Drive Extension	259,497	247,800	-	11,697
North St. Antoine Street				
Extension - Pont Des Mouton	87,000	38	-	86,962
Pont Des Mouton East Phase I	616,905	613,508	1,127	2,270
Louisiana Avenue Extension -				
Phase IIC	396,000	352,377	21,680	21,943
Luke Street Extension	259,396	258,617	661	118
West Pont Des Mouton Road				
Widening	1,716,000	790,537	64,480	860,983
South Domingue Extension -				
Phase I	<u>402,000</u>	<u>323,026</u>	<u>78,934</u>	<u>40</u>
	<u>\$ 10,734,071</u>	<u>\$6,711,373</u>	<u>\$ 868,292</u>	<u>\$3,154,406</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
CAPITAL PROJECTS FUNDS  
1999B SALES TAX BOND CONSTRUCTION FUND

SCHEDULE OF EXPENDITURES COMPARED TO CAPITAL BUDGET (CONTINUED)  
For the Year Ended October 31, 2005

	<u>Project Authorization</u>	<u>Expenditures</u>		<u>Balance of Incomplete Projects</u>
		<u>Prior Years</u>	<u>Current Year</u>	
Drainage projects:				
Coulee Ile Des Cannes -				
Lateral 8B	\$ 192,400	\$ 185,162	\$ 4,531	\$ 2,707
Coulee Des Poche	1,050,000	1,023,581	-	26,419
Debaillon Coulee Phase				
I and II	982,000	958,994	15,031	7,975
Oak Coulee	967,333	752,258	215,075	-
McKinley/St. Mary Drainage	52,624	47,624	-	5,000
	<u>\$ 3,244,357</u>	<u>\$2,967,619</u>	<u>\$ 234,637</u>	<u>\$ 42,101</u>
Parks and Recreation projects:				
New Golf Course	<u>\$ 1,903,670</u>	<u>\$ 1,857,260</u>	<u>\$ 44,672</u>	<u>\$ 1,738</u>
	<u>\$ 15,882,098</u>	<u>\$11,536,252</u>	<u>\$1,147,601</u>	<u>\$3,198,245</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
CAPITAL PROJECTS FUNDS  
2000A SALES TAX BOND CONSTRUCTION FUND

SCHEDULE OF EXPENDITURES COMPARED TO CAPITAL BUDGET  
For the Year Ended October 31, 2005

	Project Authorization	Expenditures		Balance of Incomplete Projects
		Prior Years	Current Year	
Street projects:				
Ambassador Caffery at Ridge Intersection Improvements	\$ 149,842	\$ -	\$ -	\$ 149,842
I-10 Frontage Roads - Southeast I-49/University	173,619	-	-	173,619
South College Road Extension Phase I	172,500	-	-	172,500
Nezida/Hwy. 93 Turn Lanes	45,164	43,331	1,832	1
Louisiana Avenue Extension - Phase IID	26,381	-	-	26,381
Rue De Belier Extension	300,000	37,502	-	262,498
Pont Des Mouton East	75,000	1,313	50,102	23,585
Camellia Boulevard	7,346,000	6,969,174	208,307	168,519
Eraste Landry Road	531,406	5,757	-	525,649
West Pont Des Mouton	300,000	-	-	300,000
	<u>\$ 9,119,912</u>	<u>\$7,057,077</u>	<u>\$260,241</u>	<u>\$1,802,594</u>
Parks and Recreation projects:				
Vieux Chenes Irrigation Repair	\$ 7,499	\$ -0-	\$ 2,680	\$ 4,819
	<u>\$ 9,127,411</u>	<u>\$7,057,077</u>	<u>\$262,921</u>	<u>\$1,807,413</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
CAPITAL PROJECTS FUNDS  
2000B SALES TAX BOND CONSTRUCTION FUND

SCHEDULE OF EXPENDITURES COMPARED TO CAPITAL BUDGET  
For the Year Ended October 31, 2005

	Project Authorization	Expenditures		Balance of Incomplete Projects
		Prior Years	Current Year	
<b>Street projects:</b>				
Eraste Landry Extension (Caffery/LA 93)	\$ 166,000	\$ -	\$ -	\$ 166,000
Doc Duhon/Robley	1,000,000	989,470	-	10,530
St. John Street Reconstruction	28,456	275	28,181	-
Kaliste Saloom Collector Road Phase I	3,122,668	3,018,606	104,061	1
LA Avenue Extension Phase IID	58,000	-	-	58,000
South College Extension - Phase I	27,500	-	-	27,500
Frontage Road Study	100,000	-	-	100,000
Bluebird Drive Extension	1,389,319	1,387,430	1,878	11
Nezida/Hwy. 93 Turn Lanes	29,960	23,379	6,580	1
Verot School - Pinhook/Vincent	263,119	-	-	263,119
Eraste Landry Extension	418,594	54	-	418,540
West Pont Des Mouton Road Widening	100,000	-	-	100,000
	<u>\$ 6,703,616</u>	<u>\$5,419,214</u>	<u>\$140,700</u>	<u>\$1,143,702</u>
<b>Drainage projects:</b>				
Canada/South Domingue	\$ 4,518	\$ 1,859	\$ 2,658	\$ 1
Belle Terre Outfall- Phase II	400,000	52,883	347,117	-
Coulee Ile Des Cannes - Lateral 7	850,000	766,227	26,088	57,685
Fanny Drive Coulee	103,279	99,182	-	4,097
Coulee Des Poches	1,000,000	924,231	29,000	46,769
Oak Coulee	448,172	81,737	252,532	113,903
Walker Road Drainage	25,000	20,756	1,709	2,535
	<u>\$ 2,830,969</u>	<u>\$1,946,875</u>	<u>\$659,104</u>	<u>\$ 224,990</u>
	<u>\$ 9,534,585</u>	<u>\$7,366,089</u>	<u>\$799,804</u>	<u>\$1,368,692</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
CAPITAL PROJECTS FUNDS  
2001A SALES TAX BOND CONSTRUCTION FUND

SCHEDULE OF EXPENDITURES COMPARED TO CAPITAL BUDGET  
For the Year Ended October 31, 2005

	Project Authorization	Expenditures		Balance of Incomplete Projects
		Prior Years	Current Year	
Street projects:				
Ambassador Caffery at Ridge	\$ 543,000	\$ -	\$ 359	\$ 542,641
Eraste Landry Road Extension	98,000	-	-	98,000
I-10 Frontage Roads - Southwest	1,830,090	1,771,373	58,716	1
Pont Des Mouton East	300,000	-	246,537	53,463
Verot School - Pinhook/Vincent	147,917	-	-	147,917
Louisiana Avenue Extension - Phase IIC P Mton/Marv	3,900,000	32,661	1,362	3,865,977
Johnston at South College Intersection Improvements	316,000	286,537	28,120	1,343
Camellia Boulevard Extension Phase II	9,704,000	5,576,941	1,342,689	2,784,370
South Domingue/Caffery Connection	100,000	14,333	-	85,667
	<u>\$ 16,939,007</u>	<u>\$ 7,681,845</u>	<u>\$1,677,783</u>	<u>\$7,579,379</u>
Drainage projects:				
Belle Terre Outfall Phase II	\$ 197,000	\$ 150,000	\$ 47,000	\$ -
Debaillon Coulee Phase I and II	349,472	344,567	4,905	-
Harwell/Shiple/Grand Improvements	250,000	249,550	-	450
Comprehensive Drainage Analysis	100,000	-	100,000	-
	<u>\$ 896,472</u>	<u>\$ 744,117</u>	<u>\$ 151,905</u>	<u>\$ 450</u>
	<u>\$ 17,835,479</u>	<u>\$ 8,425,962</u>	<u>\$1,829,688</u>	<u>\$7,579,829</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
CAPITAL PROJECTS FUNDS  
2001B SALES TAX BOND CONSTRUCTION FUND

SCHEDULE OF EXPENDITURES COMPARED TO CAPITAL BUDGET  
For the Year Ended October 31, 2005

	Project Authorization	Expenditures		Balance of Incomplete Projects
		Prior Years	Current Year	
<b>Street projects:</b>				
Ambassador Caffery at Ridge Intersection	\$ 128,072	\$ -	\$ -	\$ 128,072
Rue De Belier Extension, Hwy. 93 - Phase I	3,059,000	2,858	-	3,056,142
Doc Duhon/Robley	1,511,000	752,674	42,594	715,732
Bluebird Drive Extension	900,000	-	-	900,000
Verot School-Pinhook/Vincent Streetscape II-A-I	258,811	-	-	258,811
Jeff/Ver/Cy	1,700,000	274,918	-	1,425,082
West Pont Des Mouton Road Widening	<u>3,625,000</u>	<u>-</u>	<u>-</u>	<u>3,625,000</u>
	<u>\$ 11,181,883</u>	<u>\$1,030,450</u>	<u>\$ 42,594</u>	<u>\$10,108,839</u>
<b>Drainage projects:</b>				
Dupuis/Acorn Drainage	\$ 610,499	\$ 442,944	\$167,555	\$ -
Maryview Farm Drainage Phase III (Moss)	<u>400,000</u>	<u>53,010</u>	<u>-</u>	<u>346,990</u>
	<u>\$ 1,010,499</u>	<u>\$ 495,954</u>	<u>\$167,555</u>	<u>\$ 346,990</u>
<b>Parks and Recreation projects:</b>				
Multi-Purpose Field Complex Recreation Center Improvements	\$ 125,000	\$ 114,750	\$ 9,720	\$ 530
	<u>75,000</u>	<u>-</u>	<u>-</u>	<u>75,000</u>
	<u>\$ 200,000</u>	<u>\$ 114,750</u>	<u>\$ 9,720</u>	<u>\$ 75,530</u>
	<u>\$ 12,392,382</u>	<u>\$1,641,154</u>	<u>\$219,869</u>	<u>\$10,531,359</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
CAPITAL PROJECTS FUNDS  
2002A SALES TAX BOND CONSTRUCTION FUND

SCHEDULE OF EXPENDITURES COMPARED TO CAPITAL BUDGET  
For the Year Ended October 31, 2005

	Project Authorization	Expenditures		Balance of Incomplete Projects
		Prior Years	Current Year	
Street projects:				
Louisiana Avenue Extension Phase IID	\$ 49,535	\$ -	\$ -	\$ 49,535
Doc Duhon/Robley	486,465	368,071	23,304	95,090
East Pont Des Mouton Road Widening	827,000	583,852	66,376	176,772
West Pont Des Mouton Road	5,271,000	-	-	5,271,000
Eraste Landry Road Widening Phase II	795,000	185,800	19,306	589,894
North St. Antoine Street Extension	100,000	-	-	100,000
Camellia Sound Abatement	800,000	61,519	890	737,591
	<u>\$ 8,329,000</u>	<u>\$1,199,242</u>	<u>\$109,876</u>	<u>\$7,019,882</u>
Parks and Recreation projects:				
Vieux Chenes Irrigation Repair Recreation Center Improvements	\$ 49,821	\$ -	\$ 41,560	\$ 8,261
	40,822	7,400	7,812	25,610
	<u>\$ 90,643</u>	<u>\$ 7,400</u>	<u>\$ 49,372</u>	<u>\$ 33,871</u>
	<u>\$ 8,419,643</u>	<u>\$1,206,642</u>	<u>\$159,248</u>	<u>\$7,053,753</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
CAPITAL PROJECTS FUNDS  
2003B SALES TAX BOND CONSTRUCTION FUND

SCHEDULE OF EXPENDITURES COMPARED TO CAPITAL BUDGET  
For the Year Ended October 31, 2005

	Project Authorization	Expenditures		Balance of Incomplete Projects
		Prior Years	Current Year	
<b>Street projects:</b>				
Rue De Belier Extension (Hwy 93) Phase I	\$ 665,000	\$ -	\$ -	\$ 665,000
South College Extension Phase I	800,000	-	-	800,000
Louisiana Avenue Extension Phase IIC	1,400,000	-	-	1,400,000
Camellia Boulevard Extension	3,600,000	823,099	633,413	2,143,488
West Pont Des Mouton Road Widening	2,159,000	-	-	2,159,000
South Domingue/Caffery Connection	200,000	-	-	200,000
South Domingue Extension Phase I	600,000	183,944	83,977	332,079
	<u>\$ 9,424,000</u>	<u>\$1,007,043</u>	<u>\$717,390</u>	<u>\$ 7,699,567</u>
<b>Drainage projects:</b>				
Coulee Ile Des Cannes, Lateral 7	\$ 1,200,000	\$ -	\$ -	\$ 1,200,000
Canada/Demas/Domingue Drainage	111,000	109,492	1,508	-
Walker Road Drainage	1,459,000	-	-	1,459,000
Oak Coulee	9,287	-	9,287	-
Comprehensive Drainage	100,000	-	5,000	95,000
	<u>\$ 2,879,287</u>	<u>\$ 109,492</u>	<u>\$ 15,795</u>	<u>\$ 2,754,000</u>
<b>Parks and Recreation projects:</b>				
Park Improvements - Citywide	\$ 100,000	\$ 90,942	\$ 9,058	\$ -
Vieux Chenes Irrigation Repair Recreation Center Improvements	50,000	-	35,000	15,000
	<u>9,357</u>	<u>2,775</u>	<u>4,840</u>	<u>1,742</u>
	<u>\$ 159,357</u>	<u>\$ 93,717</u>	<u>\$ 48,898</u>	<u>\$ 16,742</u>
	<u>\$ 12,462,644</u>	<u>\$1,210,252</u>	<u>\$782,083</u>	<u>\$10,470,309</u>



LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
CAPITAL PROJECTS FUNDS  
2003C SALES TAX BOND CONSTRUCTION FUND

SCHEDULE OF EXPENDITURES COMPARED TO CAPITAL BUDGET  
For the Year Ended October 31, 2005

	Project Authorization	Expenditures		Balance of Incomplete Projects
		Prior Years	Current Year	
Street projects:				
Louisiana Avenue Extension Phase IID	\$ 1,593,000	\$ -0-	\$ -0-	\$1,593,000
Drainage projects:				
Coulee Ile Des Cannes, Lateral 8B	\$ 1,265,000	\$ -	\$ 858,076	\$ 406,924
Oak Coulee	1,285,000	-	981,421	303,579
Comprehensive Drainage	100,000	-	-	100,000
Alice Drainage	300,000	-	80	299,920
Sunbeam Coulee	100,000	28,215	37,665	34,120
	<u>\$ 3,050,000</u>	<u>\$ 28,215</u>	<u>\$1,877,242</u>	<u>\$1,144,543</u>
Other projects:				
New Golf Course	\$ 1,465,000	\$1,361,145	\$ 103,855	\$ -0-
	<u>\$ 6,108,000</u>	<u>\$1,389,360</u>	<u>\$1,981,097</u>	<u>\$2,737,543</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
CAPITAL PROJECTS FUNDS  
2003D SALES TAX BOND CONSTRUCTION FUND

SCHEDULE OF EXPENDITURES COMPARED TO CAPITAL BUDGET  
For the Year Ended October 31, 2005

	Project Authorization	Expenditures		Balance of Incomplete Projects
		Prior Years	Current Year	
Street projects:				
Doc Duhon/Robley Extension	\$ 4,752,535	\$1,667,349	\$ 61,762	\$ 3,023,424
East Pont Des Mouton Road Widening	313,000	-	-	313,000
Verot School-Pinhook/Vincent	467,029	-	-	467,029
North St. Antoine Street Extension	100,000	-	-	100,000
West Pont Des Mouton Road Widening	1,644,000	-	-	1,644,000
South Domingue/Ambassador Caffery Connection	800,000	-	-	800,000
South Domingue Extension Phase I	222,000	-	2,088	219,912
South College Extension Phase I	300,000	-	-	300,000
Rue De Belier Extension Phase I	3,096,000	-	-	3,096,000
Louisiana Avenue Extension Phase IID	3,213,465	267,761	-	2,945,704
	<u>\$ 14,908,029</u>	<u>\$1,935,110</u>	<u>\$ 63,850</u>	<u>\$12,909,069</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
CAPITAL PROJECTS FUNDS  
2005B SALES TAX BOND CONSTRUCTION FUND

SCHEDULE OF EXPENDITURES COMPARED TO CAPITAL BUDGET  
For the Year Ended October 31, 2005

	Project Authorization	Expenditures		Balance of Incomplete Projects
		Prior Years	Current Year	
Street projects:				
South College Extension - Phase I	\$ 300,000	\$ -	\$ -	\$ 300,000
Louisiana Avenue Extension - Phase IID	1,025,000	-	-	1,025,000
East Pont Des Mouton Road Widening	725,000	-	-	725,000
North St. Antoine Street Extension	114,000	-	-	114,000
Louisiana Avenue Extension - Phase IIC	822,000	-	-	822,000
Luke Street Extension	1,983,000	-	415,015	1,567,985
Camellia Boulevard Extension	3,620,000	-	-	3,620,000
Eraste Landry Road Extension - Caffery/LA 93	1,671,000	-	-	1,671,000
West Pont Des Mouton Road Widening	1,655,000	-	-	1,655,000
South Domingue Extension - Phase I	5,075,000	-	-	5,075,000
	<u>\$ 16,990,000</u>	<u>\$ -0-</u>	<u>\$415,015</u>	<u>\$16,574,985</u>
Drainage projects:				
Regional Detention Basins	\$ 400,000	\$ -	\$ -	\$ 400,000
Maryview Farm Drainage Phase III	272,309	-	-	272,309
Sunbeam Coulee	3,563,000	-	71,291	3,491,709
	<u>\$ 4,235,309</u>	<u>\$ -0-</u>	<u>\$ 71,291</u>	<u>\$ 4,164,018</u>
	<u>\$ 21,225,309</u>	<u>\$ -0-</u>	<u>\$486,306</u>	<u>\$20,739,003</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
CAPITAL PROJECTS FUNDS  
2005C SALES TAX BOND CONSTRUCTION FUND

SCHEDULE OF EXPENDITURES COMPARED TO CAPITAL BUDGET  
For the Year Ended October 31, 2005

	<u>Project Authorization</u>	<u>Expenditures</u>		<u>Balance of Incomplete Projects</u>
		<u>Prior Years</u>	<u>Current Year</u>	
Drainage projects:				
Coulee Ile Des Cannes -				
Lateral 8B-2	\$ 2,100,000	\$ -	\$ 32,215	\$ 2,067,785
Maryview Farm Drainage				
Phase II	<u>67,691</u>	<u>-</u>	<u>-</u>	<u>67,691</u>
	<u>\$ 2,167,691</u>	<u>\$ -0-</u>	<u>\$ 32,215</u>	<u>\$ 2,135,476</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
CAPITAL PROJECTS FUNDS  
1999 CERTIFICATES OF INDEBTEDNESS FUND

SCHEDULE OF EXPENDITURES COMPARED TO CAPITAL BUDGET  
For the Year Ended October 31, 2005

	<u>Project Authorization</u>	<u>Expenditures</u>		<u>Balance of Incomplete Projects</u>
		<u>Prior Years</u>	<u>Current Year</u>	
Construction projects:				
Parish Courthouse Improvements	\$ 199,755	\$ 199,691	\$ -	\$ 64
Courthouse Renovations - Judges	<u>105,780</u>	<u>27,304</u>	<u>37,477</u>	<u>40,999</u>
	<u>\$ 305,535</u>	<u>\$ 226,995</u>	<u>\$ 37,477</u>	<u>\$ 41,063</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
CAPITAL PROJECTS FUNDS  
PARISH LIBRARY GENERAL OBLIGATION BONDS FUND

SCHEDULE OF EXPENDITURES COMPARED TO CAPITAL BUDGET  
For the Year Ended October 31, 2005

	<u>Project Authorization</u>	<u>Expenditures</u>		<u>Balance of Incomplete Projects</u>
		<u>Prior Years</u>	<u>Current Year</u>	
Construction projects:				
Regional Branch				
38,000 Sq. Ft.	\$ 5,117,000	\$1,216,456	\$181,877	\$3,718,667
Regional Branch				
10,000 Sq. Ft.	1,018,000	45,274	106,945	865,781
Regional Branch				
12,000 Sq. Ft.	<u>1,165,000</u>	<u>-</u>	<u>-</u>	<u>1,165,000</u>
	<u>\$ 7,300,000</u>	<u>\$1,261,730</u>	<u>\$288,822</u>	<u>\$5,749,448</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
CAPITAL PROJECTS FUNDS  
2001 PARISH GENERAL OBLIGATION BONDS FUND

SCHEDULE OF EXPENDITURES COMPARED TO CAPITAL BUDGET  
For the Year Ended October 31, 2005

	Project Authorization	Expenditures		Balance of Incomplete Projects
		Prior Years	Current Year	
<b>Street projects:</b>				
Ambassador Caffery Noise Abatement	\$ 686,335	\$ 623,942	\$ 62,393	\$ -
Simcoe Street Corridor	800,000	81,932	73,391	644,677
Bridge Improvements -				
Argus Road	117,600	30,618	33,766	53,216
LaNeuville Road	200,000	65,192	56,000	78,808
Landry Road	1,374,060	100,404	1,872	1,271,784
West Congress	48,000	15,163	4,180	28,657
Beltway (LA 92 at Hwy. 90)	305,000	-	-	305,000
Roads - New Construction -				
Phase IB1	177,000	-	850	176,150
Phase II	29,000	-	-	29,000
Phase IA	905,800	190,865	481,217	233,718
Phase IB	655,500	53,276	536,358	65,866
	<u>\$ 5,298,295</u>	<u>\$1,161,392</u>	<u>\$1,250,027</u>	<u>\$2,886,876</u>
<b>Drainage projects:</b>				
Langlinois Road Drainage	\$ 48,232	\$ -	\$ -	\$ 48,232
Webb Coulee - Terry Drive	300,000	27,651	-	272,349
Wadsworth/Longfellow Drainage Improvements	300,000	25,114	15,271	259,615
Cypress Bayou	100,000	91,112	7,048	1,840
Edith Bayou	400,000	70,754	295	328,951
Ile Des Cannes - Phase V/ Rch VI	5,515,726	673,436	435,848	4,406,442
Shenandoah Subdivision Drainage Improvements	500,000	19,120	14,328	466,552
	<u>\$ 7,163,958</u>	<u>\$ 907,187</u>	<u>\$ 472,790</u>	<u>\$5,783,981</u>
<b>Building projects:</b>				
Parish Recreation Improvements	\$ 383,000	\$ 269,463	\$ 52,149	\$ 61,388
Lafayette Parish Courthouse Improvements	500,000	232,647	55,821	211,532
Parish Jail Facility Improvements	2,226,149	2,174,795	49,315	2,039
	<u>\$ 3,109,149</u>	<u>\$2,676,905</u>	<u>\$ 157,285</u>	<u>\$ 274,959</u>
	<u>\$ 15,571,402</u>	<u>\$4,745,484</u>	<u>\$1,880,102</u>	<u>\$8,945,816</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
CAPITAL PROJECTS FUNDS  
PARISH GENERAL OBLIGATION BONDS FUND

SCHEDULE OF EXPENDITURES COMPARED TO CAPITAL BUDGET  
For the Year Ended October 31, 2005

	Project Authorization	Expenditures		Balance of Incomplete Projects
		Prior Years	Current Year	
<b>Drainage projects:</b>				
Langlinais Road Drainage	\$ 30,067	\$ -	\$ -	\$ 30,067
Parish Drainage Improvements Wadsworth/Longfellow	1,950,000	-	-	1,950,000
Drainage Improvements	1,005,000	-	-	1,005,000
Steiner Road Drainage	395,000	49,270	40,862	304,868
Cypress Bayou	300,000	-	20,833	279,167
	<u>\$ 3,680,067</u>	<u>\$ 49,270</u>	<u>\$ 61,695</u>	<u>\$3,569,102</u>
<b>Road projects:</b>				
New Road Construction - Phase II	\$ 357,000	\$ 190	\$ 5,253	\$ 351,557
Reconstruction/Resurfacing - Phase II	2,500,000	2,288,881	381	210,738
Landry Road	155,940	-	-	155,940
La Neuville Road	3,100,000	-	-	3,100,000
	<u>\$ 6,112,940</u>	<u>\$2,289,071</u>	<u>\$ 5,634</u>	<u>\$3,818,235</u>
<b>Bridge projects:</b>				
Bridge Improvements	\$ 60	\$ -	\$ 60	\$ -
Bridge Improvements - Argus Road	300,000	137	278,741	21,122
	<u>\$ 300,060</u>	<u>\$ 137</u>	<u>\$ 278,801</u>	<u>\$ 21,122</u>
<b>Building projects:</b>				
Parish Courthouse Improvements	\$ 1,000,000	\$ -	\$ -	\$1,000,000
Parish Jail Facility Improvements	2,958,783	1,328,823	1,629,297	663
Courthouse Renovations - Judges	20,000	10,958	9,042	-
Parish Recreation Improvements	663,176	-	212,525	450,651
	<u>\$ 4,641,959</u>	<u>\$1,339,781</u>	<u>\$1,850,864</u>	<u>\$1,451,314</u>
	<u>\$ 14,735,026</u>	<u>\$3,678,259</u>	<u>\$2,196,994</u>	<u>\$8,859,773</u>



LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

COMBINING STATEMENT OF NET ASSETS  
NONMAJOR ENTERPRISE FUNDS  
October 31, 2005

ASSETS	Environmental Services Disposal	Animal Control Shelter	Total Nonmajor Enterprise Funds
<b>CURRENT ASSETS</b>			
Cash	\$ 200	\$ 6,130	\$ 6,330
Investments	-	271,935	271,935
Accrued interest receivable	-	1,650	1,650
Accounts receivable, net	<u>2,045,020</u>	<u>12,998</u>	<u>2,058,018</u>
Total current assets	<u>\$ 2,045,220</u>	<u>\$ 292,713</u>	<u>\$2,337,933</u>
<b>NONCURRENT ASSETS</b>			
Capital assets:			
Land	\$ 3,147,688	\$ -	\$3,147,688
Buildings and site improvements, net	191,058	13,698	204,756
Equipment, net	<u>484,903</u>	<u>66,724</u>	<u>551,627</u>
Total noncurrent assets	<u>\$ 3,823,649</u>	<u>\$ 80,422</u>	<u>\$3,904,071</u>
Total assets	<u>\$ 5,868,869</u>	<u>\$ 373,135</u>	<u>\$6,242,004</u>
<b>LIABILITIES AND NET ASSETS</b>			
<b>CURRENT LIABILITIES</b>			
Cash overdraft	\$ 1,574,411	\$ -	\$1,574,411
Accounts payable	527,717	15,924	543,641
Accrued salaries and benefits	13,328	6,742	20,070
Due to other funds	-	108,413	108,413
Accrued compensated absences	<u>48,585</u>	<u>20,710</u>	<u>69,295</u>
Total current liabilities	<u>\$ 2,164,041</u>	<u>\$ 151,789</u>	<u>\$2,315,830</u>
<b>NONCURRENT LIABILITIES</b>			
Accrued compensated absences	<u>\$ 19,192</u>	<u>\$ 2,937</u>	<u>\$ 22,129</u>
Total liabilities	<u>\$ 2,183,233</u>	<u>\$ 154,726</u>	<u>\$2,337,959</u>
<b>NET ASSETS</b>			
Invested in capital assets, net of related debt	\$ 3,823,649	\$ 80,422	\$3,904,071
Unrestricted	<u>(138,013)</u>	<u>137,987</u>	<u>(26)</u>
Total net assets	<u>\$ 3,685,636</u>	<u>\$ 218,409</u>	<u>\$3,904,045</u>
Total liabilities and net assets	<u>\$ 5,868,869</u>	<u>\$ 373,135</u>	<u>\$6,242,004</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

COMBINING STATEMENT OF REVENUES, EXPENSES, AND  
CHANGES IN FUND NET ASSETS  
NONMAJOR ENTERPRISE FUNDS  
For the Year Ended October 31, 2005

	Environmental Services Disposal	Animal Control Shelter	Total Nonmajor Enterprise Funds
Operating revenues:			
Charges for services	\$ 7,969,112	\$ 227,564	\$8,196,676
Miscellaneous	191,411	1,798	193,209
Total operating revenues	<u>\$ 8,160,523</u>	<u>\$ 229,362</u>	<u>\$8,389,885</u>
Operating expenses:			
Production, collection and cost of services	\$ 7,214,876	\$ 622,631	\$7,837,507
Administrative and general	388,718	93,640	482,358
Depreciation	170,165	57,026	227,191
Total operating expenses	<u>\$ 7,773,759</u>	<u>\$ 773,297</u>	<u>\$8,547,056</u>
Operating income (loss)	<u>\$ 386,764</u>	<u>\$ (543,935)</u>	<u>\$ (157,171)</u>
Nonoperating revenues (expenses):			
Investment earnings	\$ -	\$ 4,983	\$ 4,983
Gain (loss) on disposal of assets (net)	-	(1,890)	(1,890)
Total nonoperating revenues (expenses)	<u>\$ -0-</u>	<u>\$ 3,093</u>	<u>\$ 3,093</u>
Income (loss) before contributions and transfers	\$ 386,764	\$ (540,842)	\$ (154,078)
Capital contributions	44,539	48,785	93,324
Transfers in	-	492,057	492,057
Transfers out	<u>(46,269)</u>	<u>-</u>	<u>(46,269)</u>
Change in net assets	\$ 385,034	\$ -0-	\$ 385,034
Net assets, beginning	<u>3,300,602</u>	<u>218,409</u>	<u>3,519,011</u>
Net assets, ending	<u>\$ 3,685,636</u>	<u>\$ 218,409</u>	<u>\$3,904,045</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

COMBINING STATEMENT OF CASH FLOWS  
NONMAJOR ENTERPRISE FUNDS  
For the Year Ended October 31, 2005

	<u>Environmental Services Disposal</u>	<u>Animal Control Shelter</u>	<u>Total Nonmajor Enterprise Funds</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Receipts from customers	\$ 7,610,101	\$ 229,150	\$ 7,839,251
Payments to suppliers for goods and services	(6,466,411)	(175,859)	(6,642,270)
Payments to employees and for employee related costs	(823,755)	(475,148)	(1,298,903)
Internal activity - payments to other funds	(200,607)	(94,525)	(295,132)
Other receipts	<u>191,411</u>	<u>35</u>	<u>191,446</u>
Net cash provided (used) by operating activities	<u>\$ 310,739</u>	<u>\$ (516,347)</u>	<u>\$ (205,608)</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>			
Increase in cash overdraft	\$ (308,652)	\$ -	\$ (308,652)
Transfers in	-	621,210	621,210
Transfers out	<u>(46,269)</u>	<u>-</u>	<u>(46,269)</u>
Net cash provided (used) by noncapital financing activities	<u>\$ (354,921)</u>	<u>\$ 621,210</u>	<u>\$ 266,289</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>			
Capital contributions from outside parties	<u>\$ 44,182</u>	<u>\$ -0-</u>	<u>\$ 44,182</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Interest earnings	\$ -	\$ 4,732	\$ 4,732
Purchases of investments	<u>-</u>	<u>(110,766)</u>	<u>(110,766)</u>
Net cash used in investing activities	<u>\$ -0-</u>	<u>\$ (106,034)</u>	<u>\$ (106,034)</u>
Net decrease in cash and cash equivalents	\$ -0-	\$ (1,171)	\$ (1,171)
Balances, beginning of the year	<u>200</u>	<u>7,301</u>	<u>7,501</u>
Balances, end of the year	<u>\$ 200</u>	<u>\$ 6,130</u>	<u>\$ 6,330</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

COMBINING STATEMENT OF CASH FLOWS (CONTINUED)  
NONMAJOR ENTERPRISE FUNDS  
For the Year Ended October 31, 2005

	<u>Environmental Services Disposal</u>	<u>Animal Control Shelter</u>	<u>Total Nonmajor Enterprise Funds</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES			
Operating income (loss)	\$ 386,764	\$ (543,935)	\$ (157,171)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation	170,165	57,026	227,191
Provision for bad debts	9,148	-	9,148
Other	-	993	993
Change in assets and liabilities:			
Receivables	(290,703)	(178)	(290,881)
Due from other funds	3,665	-	3,665
Accounts and other payables	<u>31,700</u>	<u>(30,253)</u>	<u>1,447</u>
Net cash provided (used) by operating activities	<u>\$ 310,739</u>	<u>\$ (516,347)</u>	<u>\$ (205,608)</u>
Noncash investing, capital and financing activities:			
Capital assets contributed	<u>\$ 357</u>	<u>\$ 48,785</u>	<u>\$ 49,142</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

COMBINING STATEMENT OF NET ASSETS  
INTERNAL SERVICE FUNDS  
October 31, 2005

ASSETS	<u>Central Vehicle Maintenance</u>	<u>Central Printing</u>
<b>CURRENT ASSETS</b>		
Cash	\$ 16,463	\$ 193
Investments	1,907,506	10,806
Accrued interest receivable	11,572	66
Inventories, net	236,799	22,453
Accounts receivable, net	633	9,089
Due from other funds	-	-
Due from component units	-	-
Prepaid items	-	76,411
Total current assets	<u>\$ 2,172,973</u>	<u>\$ 119,018</u>
<b>NONCURRENT ASSETS</b>		
Capital assets:		
Buildings, net	\$ 283,170	\$ -
Equipment, net	181,582	21,913
Total noncurrent assets	<u>\$ 464,752</u>	<u>\$ 21,913</u>
 Total assets	 <u>\$ 2,637,725</u>	 <u>\$ 140,931</u>
<b>LIABILITIES AND NET ASSETS</b>		
<b>CURRENT LIABILITIES</b>		
Cash overdraft	\$ -	\$ -
Accounts payable	377,535	8,671
Accrued salaries and benefits	24,457	2,163
Unpaid claims liability	-	-
Accrued compensated absences	105,726	4,835
Total current liabilities	<u>\$ 507,718</u>	<u>\$ 15,669</u>
<b>NONCURRENT LIABILITIES</b>		
Claims payable	\$ -	\$ -
Accrued compensated absences	152,599	26,677
Total noncurrent liabilities	<u>\$ 152,599</u>	<u>\$ 26,677</u>
 Total liabilities	 <u>\$ 660,317</u>	 <u>\$ 42,346</u>
<b>NET ASSETS</b>		
Invested in capital assets, net of related debt	\$ 464,752	\$ 21,913
Unrestricted (deficit)	1,512,656	76,672
Total net assets	<u>\$ 1,977,408</u>	<u>\$ 98,585</u>
 Total liabilities and net assets	 <u>\$ 2,637,725</u>	 <u>\$ 140,931</u>

<u>Self- Insurance</u>	<u>Group Hospital- ization</u>	<u>Total</u>
\$ 23,574	\$ 500	\$ 40,730
2,744,004	-	4,662,316
16,647	-	28,285
-	-	259,252
19,380	790,128	819,230
128,198	268,450	396,648
-	127,848	127,848
-	-	76,411
<u>\$ 2,931,803</u>	<u>\$ 1,186,926</u>	<u>\$ 6,410,720</u>
\$ -	\$ -	\$ 283,170
-	-	203,495
<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 486,665</u>
<u>\$ 2,931,803</u>	<u>\$ 1,186,926</u>	<u>\$ 6,897,385</u>
\$ -	\$ 1,152,419	\$ 1,152,419
140,517	35,867	562,590
-	3,373	29,993
3,239,223	2,811,629	6,050,852
-	-	110,561
<u>\$ 3,379,740</u>	<u>\$ 4,003,288</u>	<u>\$ 7,906,415</u>
\$ 1,982,722	\$ -	\$ 1,982,722
-	-	179,276
<u>\$ 1,982,722</u>	<u>\$ -0-</u>	<u>\$ 2,161,998</u>
<u>\$ 5,362,462</u>	<u>\$ 4,003,288</u>	<u>\$10,068,413</u>
\$ -	\$ -	\$ 486,665
(2,430,659)	(2,816,362)	(3,657,693)
<u>\$ (2,430,659)</u>	<u>\$ (2,816,362)</u>	<u>\$ (3,171,028)</u>
<u>\$ 2,931,803</u>	<u>\$ 1,186,926</u>	<u>\$ 6,897,385</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

COMBINING STATEMENT OF REVENUES, EXPENSES, AND  
CHANGES IN FUND NET ASSETS  
INTERNAL SERVICE FUNDS  
For the Year Ended October 31, 2005

	<u>Central Vehicle Maintenance</u>	<u>Central Printing</u>
Operating revenues:		
Charges for services	\$ 5,602,636	\$ 354,775
Miscellaneous	841	-
Total operating revenues	<u>\$ 5,603,477</u>	<u>\$ 354,775</u>
Operating expenses:		
Cost of services rendered	\$ 5,172,781	\$ 399,282
Depreciation	<u>114,681</u>	<u>9,908</u>
Total operating expenses	<u>\$ 5,287,462</u>	<u>\$ 409,190</u>
Operating income (loss)	<u>\$ 316,015</u>	<u>\$ (54,415)</u>
Nonoperating revenues (expenses):		
Investment earnings	\$ 16,907	\$ 318
Gain (loss) on disposal of assets (net)	<u>(649)</u>	<u>-</u>
Total nonoperating revenues (expenses)	<u>\$ 16,258</u>	<u>\$ 318</u>
Income (loss) before contributions and transfers	\$ 332,273	\$ (54,097)
Capital contributions	36,407	-
Transfers in	-	-
Transfers out	<u>(97,353)</u>	<u>(3,795)</u>
Change in net assets	\$ 271,327	\$ (57,892)
Net assets, beginning	<u>1,706,081</u>	<u>156,477</u>
Net assets, ending	<u>\$ 1,977,408</u>	<u>\$ 98,585</u>

<u>Self- Insurance</u>	<u>Group Hospital- ization</u>	<u>Total</u>
\$ 4,515,844	\$12,718,943	\$23,192,198
<u>1,190,467</u>	<u>1,449,667</u>	<u>2,640,975</u>
<u>\$ 5,706,311</u>	<u>\$14,168,610</u>	<u>\$25,833,173</u>
\$ 6,117,034	\$17,016,798	\$28,705,895
<u>-</u>	<u>-</u>	<u>124,589</u>
<u>\$ 6,117,034</u>	<u>\$17,016,798</u>	<u>\$28,830,484</u>
<u>\$ (410,723)</u>	<u>\$ (2,848,188)</u>	<u>\$ (2,997,311)</u>
\$ 52,877	\$ 18,578	\$ 88,680
<u>-</u>	<u>-</u>	<u>(649)</u>
<u>\$ 52,877</u>	<u>\$ 18,578</u>	<u>\$ 88,031</u>
\$ (357,846)	\$ (2,829,610)	\$ (2,909,280)
<u>-</u>	<u>-</u>	<u>36,407</u>
<u>-</u>	<u>4,654,561</u>	<u>4,654,561</u>
<u>-</u>	<u>-</u>	<u>(101,148)</u>
\$ (357,846)	\$ 1,824,951	\$ 1,680,540
<u>(2,072,813)</u>	<u>(4,641,313)</u>	<u>(4,851,568)</u>
<u>\$ (2,430,659)</u>	<u>\$ (2,816,362)</u>	<u>\$ (3,171,028)</u>



LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

COMBINING STATEMENT OF CASH FLOWS  
INTERNAL SERVICE FUNDS  
For the Year Ended October 31, 2005

	Central Vehicle Maintenance	Central Printing
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Receipts from insured	\$ -	\$ -
Receipts from customers	5,602,747	366,368
Payments to suppliers for goods and services	(3,356,066)	(280,776)
Payments to employees and for employee related costs	(1,563,477)	(115,323)
Payments for claims	-	-
Other receipts	693	-
Net cash provided (used) by operating activities	<u>\$ 683,897</u>	<u>\$ (29,731)</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>		
Increase (decrease) in cash overdraft	\$ -	\$ -
Transfers in	-	-
Transfers out	<u>(97,353)</u>	<u>(3,795)</u>
Net cash provided (used) by noncapital financing activities	<u>\$ (97,353)</u>	<u>\$ (3,795)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Interest earnings	\$ 27,424	\$ 618
Sales (purchases) of investments	<u>(654,081)</u>	<u>31,127</u>
Net cash provided (used) by investing activities	<u>\$ (626,657)</u>	<u>\$ 31,745</u>
Net increase (decrease) in cash and cash equivalents	\$ (40,113)	\$ (1,781)
Balances, beginning of the year	<u>56,576</u>	<u>1,974</u>
Balances, end of the year	<u>\$ 16,463</u>	<u>\$ 193</u>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>		
Operating income (loss)	\$ 316,015	\$ (54,415)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Depreciation	114,681	9,908
Change in assets and liabilities:		
Receivables	111	(9,089)
Due from other funds	-	18,877
Due from component units	-	-
Inventories	122,389	17,439
Prepaid items	-	(1,739)
Accounts and other payables	130,701	31,427
Due to other funds	<u>-</u>	<u>(42,139)</u>
Net cash provided (used) by operating activities	<u>\$ 683,897</u>	<u>\$ (29,731)</u>
Noncash investing, capital and financing activities:		
Capital assets contributed	<u>\$ 36,406</u>	<u>\$ -0-</u>
Increase (decrease) in fair value of investments	<u>\$ (11,112)</u>	<u>\$ -0-</u>

<u>Self- Insurance</u>	<u>Group Hospital- ization</u>	<u>Total</u>
\$ 4,457,689	\$12,433,823	\$16,891,512
-	-	5,969,115
(2,593,325)	(1,713,120)	(7,943,287)
(2,442,273)	(218,090)	(4,339,163)
-	(15,018,107)	(15,018,107)
653,370	2,210,485	2,864,548
<u>\$ 75,461</u>	<u>\$ (2,305,009)</u>	<u>\$ (1,575,382)</u>
\$ -	\$ (2,368,130)	\$ (2,368,130)
-	4,654,561	4,654,561
-	-	(101,148)
<u>\$ -0-</u>	<u>\$ 2,286,431</u>	<u>\$ 2,185,283</u>
\$ 72,620	\$ 18,578	\$ 119,240
(237,164)	-	(860,118)
<u>\$ (164,544)</u>	<u>\$ 18,578</u>	<u>\$ (740,878)</u>
\$ (89,083)	\$ -0-	\$ (130,977)
112,657	500	171,707
<u>\$ 23,574</u>	<u>\$ 500</u>	<u>\$ 40,730</u>
\$ (410,723)	\$ (2,848,188)	\$ (2,997,311)
-	-	124,589
12,102	760,199	763,323
(58,155)	(156,653)	(195,931)
-	(127,848)	(127,848)
-	-	139,828
-	-	(1,739)
532,237	67,481	761,846
-	-	(42,139)
<u>\$ 75,461</u>	<u>\$ (2,305,009)</u>	<u>\$ (1,575,382)</u>
<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 36,406</u>
<u>\$ (14,504)</u>	<u>\$ -0-</u>	<u>\$ (25,616)</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
COMPONENT UNITS  
CRIMINAL COURT FUND

BALANCE SHEET  
GOVERNMENTAL FUND  
October 31, 2005

## ASSETS

Cash	\$	100
Due from primary government		1,471,874
Due from other governmental agencies		<u>220,594</u>
Total assets		<u>\$1,692,568</u>

## LIABILITIES

Cash overdraft	\$1,624,103
Accounts payable	26,188
Accrued liabilities	<u>42,277</u>
Total liabilities	<u>\$1,692,568</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
 LAFAYETTE, LOUISIANA  
 COMPONENT UNITS  
 CRIMINAL COURT FUND

RECONCILIATION OF THE GOVERNMENTAL FUND BALANCE SHEET  
 TO THE STATEMENT OF NET ASSETS  
 October 31, 2005

Total fund balance - governmental fund	\$ -
Total net assets reported for governmental activities in the statement of net assets is different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. Those assets consist of -	
Furniture and equipment, net of \$83,228 accumulated depreciation	<u>65,634</u>
Net assets of governmental activities	<u>\$ 65,634</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
COMPONENT UNITS  
CRIMINAL COURT FUND

BUDGETARY COMPARISON SCHEDULE  
For the Year Ended October 31, 2005

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance With Final Budget Positive (Negative)
<b>Revenues:</b>				
Charges for services	\$ 38,600	\$ 38,600	\$ 31,338	\$ (7,262)
Fines and forfeits	609,500	647,400	593,230	(54,170)
Miscellaneous	<u>892,021</u>	<u>892,021</u>	<u>776,198</u>	<u>(115,823)</u>
Total revenues	<u>\$ 1,540,121</u>	<u>\$ 1,578,021</u>	<u>\$ 1,400,766</u>	<u>\$ (177,255)</u>
<b>Expenditures:</b>				
Current -				
General government	\$ 2,847,473	\$ 2,886,164	\$ 2,847,449	\$ 38,715
Capital outlay	<u>-</u>	<u>-</u>	<u>25,191</u>	<u>(25,191)</u>
Total expenditures	<u>\$ 2,847,473</u>	<u>\$ 2,886,164</u>	<u>\$ 2,872,640</u>	<u>\$ 13,524</u>
Excess (deficiency) of revenues over expenditures	\$ (1,307,352)	\$ (1,308,143)	\$ (1,471,874)	\$ (163,731)
<b>Other financing sources:</b>				
Transfers from primary government	<u>1,307,352</u>	<u>1,308,143</u>	<u>1,471,874</u>	<u>163,731</u>
Net change in fund balance	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Fund balance, beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, ending	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
 LAFAYETTE, LOUISIANA  
 COMPONENT UNITS  
 CRIMINAL COURT FUND

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND  
 CHANGES IN FUND BALANCE OF THE GOVERNMENTAL FUND TO  
 THE STATEMENT OF ACTIVITIES  
 For the Year Ended October 31, 2005

Net change in fund balance - governmental fund \$ -

The change in net assets reported for governmental activities  
 in the statement of activities is different because:

Governmental funds report capital outlays as expenditures.  
 However, in the statement of activities the cost of  
 those assets is allocated over their estimated useful  
 lives and is reported as depreciation expense.

Capital outlay	\$ 25,191	
Depreciation expense	<u>(10,140)</u>	<u>15,051</u>
Change in net assets of governmental activities		<u>\$ 15,051</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN  
FUND NET ASSETS  
UTILITIES SYSTEM FUND  
For the Year Ended October 31, 2005

	<u>Electric</u>	<u>Water</u>	<u>Sewer</u>
Operating revenues:			
General customers	\$ 59,180,288	\$ 9,734,552	\$14,768,948
Municipality	656,098	113,799	131,112
Sales to other public utilities	20,812,121	-	-
Other sales to public authorities	3,124,618	2,202,891	528,212
Interdepartmental sales	1,164,017	40,538	8,533
Fuel clause adjustment	100,774,379	-	-
Miscellaneous	2,136,070	469,015	163,953
Total operating revenues	<u>\$187,847,591</u>	<u>\$12,560,795</u>	<u>\$15,600,758</u>
Operating expenses:			
Production and collection	\$136,545,086	\$ 3,231,768	\$ 3,255,915
Distribution and treatment	9,974,275	1,466,531	4,610,988
Network expenses	-	-	-
Customers' accounting and collecting	2,606,374	878,510	862,717
Sales promotion expenses	65,304	-	-
Administrative and general	7,541,563	2,300,418	3,036,602
Transfers to City in lieu of taxes	9,463,633	2,773,823	3,752,820
Amortization of utilities plant acquisition adjustments	1,784,561	-	-
Depreciation	7,160,883	2,260,471	2,955,612
Total operating expenses	<u>\$175,141,679</u>	<u>\$12,911,521</u>	<u>\$18,474,654</u>
Operating income (loss)	<u>\$ 12,705,912</u>	<u>\$ (350,726)</u>	<u>\$ (2,873,896)</u>
Nonoperating revenues (expenses):			
Investment earnings			
Interest expense			
Amortization of debt discount			
Other, net			
Total nonoperating revenues (expenses)			
Income before contributions and transfers			
Capital contributions			
Transfers out			
Change in net assets			
Net assets, beginning			
Net assets, ending			

<u>Fiber</u>	<u>Total</u>
\$1,264,928	\$ 84,948,716
-	901,009
-	20,812,121
-	5,855,721
-	1,213,088
-	100,774,379
7,711	2,776,749
<u>\$1,272,639</u>	<u>\$217,281,783</u>

\$ -	\$143,032,769
-	16,051,794
218,135	218,135
33,795	4,381,396
-	65,304
217,877	13,096,460
326,332	16,316,608
-	1,784,561
314,648	12,691,614
<u>\$1,110,787</u>	<u>\$207,638,641</u>
<u>\$ 161,852</u>	<u>\$ 9,643,142</u>

\$ 913,037  
 (393,262)  
 114,181  
(1,902,067)

\$ (1,268,111)

\$ 8,375,031

486,824  
(1,055,174)

\$ 7,806,681

416,470,321

\$424,277,002



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COMPLIANCE AND INTERNAL CONTROL  
AND  
OTHER GRANT INFORMATION

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## **BROUSSARD, POCHÉ, LEWIS & BREAU, L.L.P.**

CERTIFIED PUBLIC ACCOUNTANTS

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### *Other Offices:*

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(337) 942-5217

Abbeville, LA  
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New Iberia, LA  
(337) 364-4554

Church Point, LA  
(337) 684-2855

### REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Herbert Lemoine II, CPA\*  
Frank A. Stagno, CPA\*  
Scott J. Broussard, CPA\*  
L. Charles Abshire, CPA\*  
Kenneth R. Dugas, CPA\*  
P. John Blanchet III, CPA\*  
Craig C. Babineaux, CPA\*  
Peter C. Borrello, CPA\*  
George J. Trappey III, CPA\*  
S. Scott Soileau, CPA\*  
Patrick D. McCarthy, CPA\*  
Martha B. Wyatt, CPA\*  
Troy J. Breaux, CPA\*  
Fayette T. Dupré, CPA\*  
Mary A. Castille, CPA\*  
Joey L. Breaux, CPA\*  
Terrel P. Dressel, CPA\*  
Craig J. Viator, CPA\*

### *Retired:*

Sidney L. Broussard, CPA 1925-2005  
Leon K. Poché, CPA 1984  
James H. Breaux, CPA 1987  
Erma R. Walton, CPA 1988  
George A. Lewis, CPA\* 1992  
Geraldine J. Wimberley, CPA\* 1995  
Larry G. Broussard, CPA\* 1996  
Lawrence A. Cramer, CPA\* 1999  
Ralph Friend, CPA\* 2002  
Eugene C. Gilder, CPA\* 2004  
Donald W. Kelley, CPA\* 2005

To the Lafayette City-Parish  
Council of Lafayette, Louisiana

We have audited the financial statements of Lafayette City-Parish Consolidated Government, as of and for the year ended October 31, 2005, and have issued our report thereon dated March 29, 2006. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

### Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Government's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the Government's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. The reportable conditions are described in the accompanying schedule of findings and questioned costs as items #2005-1 through #2005-8.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the 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. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, of the reportable conditions above, we consider all items, except #2005-6 to be material weaknesses.

#### Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Government's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

This report is intended for the information of management, federal awarding agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.

*Broussard, Poche, Lewis & Breaux, L.L.P.*

Lafayette, Louisiana  
March 29, 2006



## BROUSSARD, POCHÉ, LEWIS & BREAU, L.L.P.

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### REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

Herbert Lemoine II, CPA\*  
Frank A. Stagno, CPA\*  
Scott J. Broussard, CPA\*  
L. Charles Abshire, CPA\*  
Kenneth R. Dugas, CPA\*  
P. John Blanchet III, CPA\*  
Craig C. Babineaux, CPA\*  
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Mary A. Castille, CPA\*  
Joey L. Breau, CPA\*  
Terrel P. Dressel, CPA\*  
Craig J. Viator, CPA\*

To the Lafayette City-Parish  
Council of Lafayette, Louisiana

### Compliance

We have audited the compliance of Lafayette City-Parish Consolidated Government with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended October 31, 2005. The Government's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the Government's management. Our responsibility is to express an opinion on the Government's compliance based on our audit.

### Retired:

Sidney L. Broussard, CPA 1925-2005  
Leon K. Poché, CPA 1984  
James H. Breau, CPA 1987  
Erma R. Walton, CPA 1988  
George A. Lewis, CPA\* 1992  
Geraldine J. Wimberley, CPA\* 1995  
Larry G. Broussard, CPA\* 1996  
Lawrence A. Cramer, CPA\* 1999  
Ralph Friend, CPA\* 2002  
Eugene C. Gilder, CPA\* 2004  
Donald W. Kelley, CPA\* 2005

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, "Audits of States, Local Governments and Non-Profit Organizations." Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Lafayette City-Parish Consolidated Government's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of Lafayette City-Parish Consolidated Government's compliance with those requirements.

In our opinion, Lafayette City-Parish Consolidated Government complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended October 31, 2005. However, the results of our auditing procedures disclosed instances on noncompliance with those requirements that are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as items #2005-9 through #2005-11.

#### Internal Control Over Compliance

The management of Lafayette City-Parish Consolidated Government is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered Lafayette City-Parish Consolidated Government's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

We noted certain matters involving the internal control over compliance and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over compliance that, in our judgment, could adversely affect Lafayette City-Parish Consolidated Government's ability to administer a major federal program in accordance with applicable requirements of laws, regulations, contracts and grants. Reportable conditions are described in the accompanying schedule of findings and questioned costs as items #2005-9 and #2005-11.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe the reportable conditions described above are material weaknesses.

This report is intended for the information of management, federal awarding agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.

*Broussard, Roche, Lewis & Breaux, L.L.P.*

Lafayette, Louisiana  
March 29, 2006

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ended October 31, 2005

## Section I. Summary of Auditors' Results

*Financial Statements*

Type of auditors' report issued: unqualified.

Internal control over financial reporting:

- Material weakness identified?  Yes  No
- Reportable conditions identified that are not considered to be material weaknesses?  Yes  None Reported

Noncompliance material to financial statements noted?  Yes  No

*Federal Awards*

Internal control over major programs:

- Material weaknesses identified?  Yes  No
- Reportable conditions identified that are not considered to be material weaknesses?  Yes  No

Type of auditors' report issued on compliance for major programs: unqualified.

Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of Circular A-133?  Yes  No

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program</u>
14.218	Community Development Block Grant - Entitlement Grant
14.239	H.O.M.E. Investment Partnership Program
20.507	Federal Transit Formula Grants
97.036	Public Assistance Grants



Dollar threshold used to distinguish between type A and type B programs: \$357,963.

Auditee qualified as low-risk auditee?             Yes             No

Section II. Financial Statement Findings

**#2005-1 Vehicle Maintenance Inventory**

Finding: During the year, the Government performs an inventory of vehicle maintenance on a quarterly basis. For the month of October, however, they were unable to provide an accurate listing. As a result, the general ledger balances were not adjusted to actual quantities on hand. Apparently this was the result of employees entering incorrect information into the inventory system causing property management to be unable to verify the accuracy of the listing.

Recommendation: Input errors need to be corrected and an accurate inventory listing produced on a quarterly basis.

Management Response: The errors with inventory accuracy in Vehicle Maintenance occurred due to the retirement of key personnel. During this time, Vehicle Maintenance had several personnel, who were not familiar with the computer system, inputting data. Key personnel were replaced in February 2006. Management has provided training and supervision to correct the errors and insure that they do not reoccur. Quarterly inventories will be produced and any errors noted will be corrected in a timely manner.

**#2005-2 Billings to Other Agencies**

Finding: In an effort to offset the prior year loss in the Group Insurance Fund, a supplemental transfer was budgeted during 2005. This transfer included all funds and agencies that participate in the program. During fieldwork, when we questioned why the money had not been received from the other agencies, it was discovered that they had not been billed. They were subsequently billed in March of 2006.

Recommendation: The general ledger should be monitored closer to ensure that all money owed the Government is billed and collected in a timely manner.

Management Response: Government personnel are aware of the critical need to monitor the general ledger for amounts owed. The finding above has been resolved and similar situations will be reviewed carefully in the future to prevent a reoccurrence.

### **#2005-3 Animal Shelter Deposits**

Finding: Animal Shelter deposits were not made timely at year end. Collections from October 27, 2005 through October 29, 2005, totaling \$1,831, were not deposited until November 1, 2005 and checks dated September 5, 2005 through October 15, 2005, totaling \$1,763, were not deposited until November 14, 2005. In addition, these deposits were incorrectly recorded as accounts receivable at year end instead of cash on hand.

Recommendation: Deposits should be made on a timely basis and properly reflected in the general ledger.

Management Response: This finding was resolved during the audit. Animal Control personnel are aware of the importance of making deposits timely. Deposits are now being made on a daily basis. During the dates cited in the finding, in addition to regular shelter operations, personnel operated an emergency rescue and shelter operation for Hurricane Katrina and Rita victims. This situation significantly drained the resources whereby personnel were not available to make timely deposits. Monies were kept in a locked safe prior to being deposited. This finding is not expected to reoccur.

### **#2005-4 Transit Deposits**

Finding: When analyzing bus fare revenue, we noted that several of the deposit slips had been changed by Accounting to agree to what was deposited in the bank. We looked at five days in October and for three of them, the bank sent a correction notice because the amount was different from what was on the deposit slip. The total difference for the days examined was a decrease in the deposit of \$43. Based on our limited testing of these transactions, the differences do not appear to be significant; however, they do seem to occur frequently.

Recommendation: Procedures should be established requiring the deposit to be verified by the Government, with the bank, at the time of deposit. Also, if a correction notice is sent to Accounting, it should be reported to the appropriate individual for follow up and resolution.

Management Response: Transit personnel currently balance deposits using a combination of "on-board" equipment (i.e., electronic fare boxes) and "in-office" coin counters. The differences although small, may be attributable to a problem with the coin counting hardware. A monthly test of the equipment will be done. A reconciliation of the deposits to the coin counters will be done daily. Accounting will immediately notify Transit of any discrepancies between the deposit slip and what is counted at the bank.

#### **#2005-5 Credit Card Payments**

Finding: During the year, we noted where payments were made to credit card companies based on the statements instead of receipts. The total amount paid without receipts, based on the items examined, was \$4,216. This included \$20 in finance and late charges and a number of on-line purchases. Based on the Government's policy, the order for the on-line purchases should have been printed and attached to the statement.

Recommendation: Payments for credit cards should be paid based on receipts, not statements.

Management Response: This findings has been resolved. All Lafayette Consolidated Government card holders have been notified of the proper documentation that must accompany all credit card payment requests. Late fees and finance charges are to be reimbursed by the card holder. Accounting personnel have implemented additional review procedures with regard to these payments.

#### **#2005-6 Criminal Justices Support Services**

Finding: Criminal Justices Support Services maintains a data base of individuals going through the program, including the amount paid by each participant. The information from this data base is not being reconciled to the amount recorded in the general ledger. When we attempted to reconcile the accounts at year end, we were unable to do so.

Recommendation: The information should be periodically reconciled and always reconciled at year end. In addition, the problems causing it to not be reconcilable at year end should be identified and appropriate action taken to rectify it.

Management Response: The information technology staff will review the database program and corrections will be made as needed. In the interim, the needed information will be converted to spreadsheet and maintained on a monthly basis. Criminal Justice Support Service staff will reconcile the monthly report to the revenues. The correct information for November 2005 through present will be compiled to allow for accurate numbers going forward.

#### **#2005-7 Heymann Performing Arts Center (HPACC) Reserve Fund**

Finding: The following problems were encountered when auditing the HPACC Reserve Fund:

1. Based on information received from HPACC personnel, the amount of deferred revenue at year end was \$58,307. The amount recorded on the general ledger was \$36,110. We could not determine the reason for the difference, nor given an appropriate explanation.

2. Most of the accounts payable to promoters general ledger accounts are not clearing out periodically, but rather are carrying over from year to year.
3. Again this year, the amount available to be transferred, as computed by HPACC personnel, does not agree to the amount available according to the accounting records. This year the amount available is \$9,874 more than that computed by HPACC personnel.

Recommendation: Deferred revenue should be reconciled to a listing of ticket sales of upcoming events on a monthly basis and an effort should be made to determine the reason deferred revenue did not reconcile at year end. The Government should also determine the reason accounts payable are not clearing and the reason the amount available at year end, according to HPACC information, again does not agree to the general ledger.

Management Response: Accounting and HPACC will work together to determine the differences in the deferred revenue. A review of tickets sales by event and promoter will be done. With regard to old amounts due to promoters, Accounting has provided reconciliation reports to HPACC for research. Once the research is completed, the appropriate corrections and/or payments will be made. A review of the current recordation procedures will be done and changes implemented that will prevent these errors from occurring in the future.

#### **#2005-8 Work Orders**

Finding: Under the current procedures utilized by the Utilities System, work orders are budgeted for the various projects in progress and all capital expenses incurred for the project are charged to the work order. Once complete, the work orders are capitalized and depreciated. During the current year, we again noted items being charged to work orders that are not capital in nature. In addition, some of the work orders themselves do not appear to be capital.

Recommendation: Procedures need to be established to ensure that work orders capitalized and depreciated include only capitalizable amounts.

Management Response: The capitalization practices of the Utilities System were reviewed with the auditors during several recent meetings. The feedback and examples received will be used in making coding decisions relating to capital vs. operations items. The results of these meetings have been documented and will be used to provide guidelines and training to clerical and field personnel who code payments, so that miscoding can be avoided in the future.

Section III. Federal Award Findings and Questioned Costs

20.507 Federal Transit Formula Grant

**#2005-9 Disadvantaged Business Enterprises (DBE)**

Finding: Each year, Lafayette City-Parish Consolidated Government must set, as a goal, a percent of their expenditures that will be made to DBEs. They must then file semi-annual reports (Report of DBE Awards and Commitments) that indicate the actual percentage met. The first report for the year was prepared incorrectly using estimated rather than actual amounts and the second report incorrectly reported zero as the amount. This is a repeat finding.

Recommendation: The individual responsible for preparing the report should be trained on how to properly prepare the report.

Management Response: The new Small Business Coordinator, who started October 10, 2005, will receive training on the DBE regulations for reporting DBE awards this year. The training will be through the National Training Institute in cooperation with the U.S. Department of Transportation's Federal Transit Administration.

**#2005-10 Suspension and Debarment Certification**

Finding: Non-federal entities are prohibited from contracting with parties that are suspended or debarred or whose principals are suspended or debarred. Contractors receiving individual awards for \$100,000 or more must certify that the organization and its principals are not suspended or debarred. Lafayette Consolidated Government has a contract for paratransit services for the procurement of services in excess of \$100,000 and based on our discussions with appropriate personnel and examination of the contract file, the required certification was not obtained at the time the contract was entered into.

Recommendation: Procedures should be established to ensure that this grant requirement is complied with in the future.

Management Response: In researching this finding, it was noted that a suspension and debarment certification for this contractor was on file. However, the certification was for a related contract and not the contract reviewed by the auditors. It is thought that the form was misplaced during the FTA triennial audit performed by the FTA. For all FTA funded projects a checklist will be placed in each folder detailing all required forms and will be verified at contract execution as well as after each time the file is checked out.

97.036 Public Assistance Grants

**#2005-11 Cash Management**

Finding: The Government received an advance of \$8,248,850 in Public Assistance Grants on September 27, 2005 related to Hurricane Katrina. This money was deposited into the consolidated cash account and as such is earning interest. Federal regulations require interest earned on advances to be submitted at least quarterly to the federal agency. However, no interest is being allocated to the Hurricane Katrina fund because it is a grant fund.

Recommendation: The Government needs to determine how much interest was earned on this money and allocate it to the Fund in order to comply with the regulations.

Management Response: This error will be corrected by re-allocating the appropriate interest earned to the fund and remitting it as required by grant regulations to the proper agency. Personnel have been counseled regarding the accurate handling of interest earned on grant advances in the future.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

SCHEDULE OF PRIOR FINDINGS  
Year Ended October 31, 2005

Section I. Internal Control and Compliance Material to the Financial Statements

**#2004-1 Heymann Performing Arts Center (HPACC) Reserve Fund**

Recommendation: Procedures should be developed so that activity is recorded and cash reconciled in a timely manner. Subsidiary ledgers/listings should be maintained and reconciled to the general ledger on a monthly basis with any differences being investigated at that time. Procedures should be established to ensure that promoters are paid the correct amounts for series ticket sales. Sales tax returns should be filed and taxes paid immediately and if necessary, amended when the dispute with Ticketmaster is settled. If accounting is going to use the spreadsheet prepared by HPACC personnel to record activity, it should be reviewed for accuracy by comparing to the settlement sheets before the revenue is recorded. A policy should be implemented prohibiting any checks from being written to cash. If promoters need advances, checks should be made out to them and mailed in advance of the event or cashier checks should be used.

Current Status: The reconciliation of cash and reports have been prepared in a more timely manner during this fiscal year. However, due to the recent hurricanes and the use of the center as an emergency shelter, the reports for July, August, and September have only recently been received in accounting. These will be processed and appear in the October general ledger. The month of October will be processed as soon as received. Accounting and Heymann Center personnel continue to work on reconciling the accounting records with those of the center. Accounting provided Heymann Center with a six-month reconciliation of all relevant accounts. Center personnel and accounting are in the processing of reviewing these accounts for correction. Sales taxes payable has been reconciled and all past due amounts have been paid. Sales taxes are current. Checks for cash advances to promoters are no longer made out to cash. HPACC has not been able to close #7 of the finding.

**#2004-2 NHS Loan Program**

Recommendation: The borrowers should be billed the amounts owed to the Government. A ledger should be maintained by borrower, of amounts collected from them and amounts paid by the Government on their behalf and anytime a payment exceeds collections, the borrower should be billed immediately. The Government should also consider discontinuing the service for anyone that cannot pay the amount they owe.

Current Status: LCG has discontinued the service of collecting taxes and insurance for its NHS loan recipients. The relevant clients have been notified of the change and LCG is currently pursuing collection of any amounts due from these clients.

**#2004-3 Utilities System Accounts Receivable Subsidiary Ledger**

Recommendation: The SA type balances on the report need to be corrected for the conversion differences.

Current Status: The subsidiary ledger (SA Type Report) has been corrected and does agree with the general ledger.

**#2004-4 Utilities System Fiber Inventory**

Recommendation: Procedures should be established to ensure that fiber inventory is being properly tracked and accounted for in the general ledger.

Current Status: The fiber inventory, including the electronics components, has been entered into the LCG mainframe inventory system and is now being tracked therein.

**#2004-5 Grant Revenue**

Recommendation: Procedures should be enhanced to ensure that accounting receives all necessary information to properly record grant revenue in the general ledger.

Current Status: The Department of Agriculture grant has been completed and no further action is required. The Domestic Preparedness Equipment grant was originally structured so that LCG would purchase equipment and receive reimbursement from the grant. Instead, the State decided to purchase the equipment itself and donate that equipment to LCG. A correction to the accounting records will appear in the October general ledger. The involved departments are aware of the responsibility to work together to provide and record accurate information in the future.

**#2004-6 Contributions and Other Utilities Expense Findings**

Recommendation: The Government should adopt a policy that prohibits them from making donations in violation of the Constitution. In addition, they should discontinue the practice of using public funds to host an employee lunch of this sort.

Current Status: The LCG has made no payments constituting donations in violation of the Constitution. Regarding the specific charges notes in the audit, LCG has made no payments to UL Lafayette Foundation this past fiscal year. Also, the payments for an employee function were for a legitimate business meeting for review of progress on achieving safety and work performance goals.



**#2004-7 Mosquito Control Contract**

Recommendation: Payments under this contract should be closely monitored to ensure compliance with the contract.

Current Status: The June 2004 billing cycle was corrected and the overpayment was credited to the April 2005 billing. Double checks are being done monthly to assure continued compliance. No further discrepancies have been noted. A reduction in the area of public education caused a reduction in the amount paid. An agreement has been signed by the contractor and placed in the file reflecting the amount to be paid for public education is \$2,000 per month until further notice. The documentation supporting the \$2,500 payment has been made part of the file.

**#2004-8 Golf Pro Contracts**

Recommendation: The Government should seek reimbursement from the Pros for amounts paid to them and for the use of Government employees for items that were the Pros' responsibility based on the contracts in effect during the fiscal year.

Current Status: The items identified in the finding have been amended in the golf professional contracts, which are to be signed and executed on or before November 1, 2005.

**#2004-9 Unaccounted for Property**

Recommendation: Procedures need to be strengthened in this area to ensure accountability for these assets. The way it is now, it appears that no one is held accountable for missing assets and therefore, there is no incentive on their part, to ensure assets belonging to the Government remain intact.

Current Status: A review of the appropriate PPM was done and was found to be adequate to address the issue. Directors' signatures are now required anytime an item is transferred from a department's property records to unaccounted for property. Meetings were held with some departments where the level of unaccounted for property was high and proper inventory procedures were reviewed. There is now a higher level of accountability placed on the departments with regard to tracking and maintaining accurate inventory records.

**#2004-10 Group Insurance Deficit**

Recommendation: The Government should determine the reason for the greater than expected loss and make changes to the Plan immediately to rectify the situation. In addition, procedures should be in place, going forward, to monitor this fund on an ongoing basis to ensure adjustments are made during the year, as needed, to prevent the fund from experiencing such a loss in one fiscal year.

Current Status: In an effort to contain the rising cost of the employee healthcare benefit, a premium increase was implemented in May 2004. When it was determined that the increase would not be sufficient to offset the escalating claims cost, an additional premium increase was adopted in November 2004, along with a reduction in Plan benefits. In addition, a supplemental transfer from the General Fund was made in 2005 to offset the 2003/2004 loss. Management's continued monitoring of claims had led to further premium increases and benefit reductions, effective November 2005.

#### **#2004-11 Controls Over Scrap Material**

Recommendation: A policy needs to be implemented and procedures established over the handling of scrap. Property Management should be involved in the process and the determination should be made by a supervisor. In addition, the Government should obtain a contract with the individual who will be responsible for picking up the scrap.

Current Status: As per the recommendation, a clear written policy has been established regarding the classification and disposition of "scrap" materials. Specifically, the Fleet Superintendent is responsible for the administration of the disposal of scrap materials and will verify all determinations of material disposal with Property Management.

#### **#2004-12 Depreciation Schedules**

Recommendation: A procedure needs to be established to ensure that the proper dates are entered on the depreciation schedule. Property Management uses the purchase order date which is not accurate for depreciation purposes. They should determine if it would be possible to use a more accurate date. In addition, the depreciation schedules should be reviewed for accuracy prior to finalization.

Current Status: Prior errors to the depreciation schedules have been corrected and noted in the file. These errors will not occur in the future. The property reports have been changed and now reflect the actual materials receipt date, which is the correct depreciation date. The only exception to this is where the purchase of radios are involved. In these cases, the purchase order date will be used, as radios are often held for testing periods before the actual materials receipt date is recorded by the receiving department. These procedures have been discussed with the auditors and are approved. To prevent further errors, preliminary reports will be run and any date errors will be researched and corrected before the final reports are run.

#### **#2004-13 Cash Collections**

Recommendation: Procedures should be established at the Museum to provide for more segregation of duties over the cash collections. In addition, the controls over collections at the Coroner's office should be reevaluated to ensure they provide for an adequate segregation of duties.

Current Status: Natural History Museum and Planetarium: As per the auditor's recommendation, procedures have been established to provide for more segregation of duties regarding the cash collections. Duties are now divided between the cashier, daily cash supervisor, deposit comptroller, and the depositor. Coroner's Office: The Coroner's office no longer accepts cash. Payments are made with check and money orders only and a receipt book is maintained for all transactions.

**#2004-14 Work Orders**

Recommendation: Procedures need to be established to ensure that work orders capitalized and depreciated include only capitalizable amounts.

Current Status: Work order payments have been reviewed and journal vouchers have been made moving costs between capital and operations and maintenance accounts as appropriate. Work order payments are being monitored on an on-going basis to ensure proper capitalization policies are followed.

Section II. Internal Control and Compliance Material to Federal Awards

20.507 Federal Transit Formula Grant

**#2004-15 Disadvantaged Business Enterprises (DBE)**

Recommendation: The individual responsible for preparing the report should be trained on how to properly prepare the report.

Current Status: The status of this finding remains unchanged from the original management response made at the end of the audit. The employee responsible for preparing the report attended training on April 5 through April 7, 2005. Covered under this training were the DBE Regulations for reporting DBE awards.

**#2004-16 FTA Quarterly Narrative Reports**

Recommendation: Procedures should be established to ensure that reports submitted are accurate.

Current Status: There are currently eight open grants. The appropriate corrections have been or are in the process of being made and the quarterly reports do reconcile to the actual draws and accounting information.

14.239 H.O.M.E. Investment Partnership Program

**#2004-17 Eligibility**

Recommendation: The Government should determine the cause of noncompliance and establish procedures to ensure compliance in the future.

Current Status: In order to comply with the six-month requirement for income verification, the process currently in place requires a request for income verification to be made to an employer or benefit agency within two weeks of signing the contract. An updated application documenting current income is then taken the day the contract is signed with the homeowner.

### Section III. Management Letter

The prior year's report did not include a management letter.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
Year Ended October 31, 2005

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Federal Assistance I.D. Number</u>	<u>Pass- Through Grantor's Number</u>
DIRECT PROGRAMS:			
U.S. Department of Housing and Urban Development - Community Development Block Grant:			
Entitlement Grant	14.218	B-98-MC-22-0003	N/A
	14.218	B-00-MC-22-0003	N/A
	14.218	B-01-MC-22-0003	N/A
	14.218	B-02-MC-22-0003	N/A
	14.218	B-03-MC-22-0003	N/A
	14.218	B-04-MC-22-0003	N/A
	14.218	B-05-MC-22-0003	N/A
 Housing Counseling Grant	 14.802	 HC04-0898-085	 N/A
 H.O.M.E. Investment Partnership Program			
	14.239	M-01-MC-22-0202	N/A
	14.239	M-02-MC-22-0202	N/A
	14.239	M-03-MC-22-0202	N/A
	14.239	M-04-MC-22-0202	N/A
	14.239	N-05-MC-22-0202	N/A
 U.S. Department of Transportation and Development - Federal Transit Formula Grants			
	20.507	LA-90-X251	N/A
	20.507	LA-90-X242	N/A
	20.507	LA-03-0065	N/A
	20.507	LA-90-X265	N/A
 U.S. Department of Justice - Local Law Enforcement Block Grant			
	16.592	2002-LB-BX-2187	N/A
	16.592	2003-LB-BX-1146	N/A
	16.592	2004-LB-BX-1034	N/A
 Community Oriented Policing Service			
	16.	2004CKWX0196	N/A

<u>Current Year</u> <u>Expenditures</u>	<u>Amount</u> <u>Provided to</u> <u>Subrecipients</u>
\$ 147	\$ -
33,930	-
19,763	18,513
187,284	22,043
221,268	1,733
1,582,621	-
162,448	-
<u>\$ 2,207,461</u>	<u>\$ 42,289</u>
<u>\$ 20,000</u>	<u>\$ -0-</u>
\$ 202,095	\$ -
241,402	-
297,296	125,127
460,137	305,429
5,353	-
<u>\$ 1,206,283</u>	<u>\$ 430,556</u>
\$ 334,260	\$ -
22,642	-
7,064	-
1,906,366	-
<u>\$ 2,270,332</u>	<u>\$ -0-</u>
\$ 2,951	\$ -
55,864	-
22,025	-
<u>\$ 80,840</u>	<u>\$ -0-</u>
<u>\$ 43,581</u>	<u>\$ -0-</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
Year Ended October 31, 2005

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Federal Assistance I.D. Number</u>	<u>Pass- Through Grantor's Number</u>
<b>DIRECT PROGRAMS (CONTINUED):</b>			
U.S. Department of Justice (continued) - Drug Enforcement Administration	16.	N/A	N/A
U.S. Department of Interior - North American Wetlands Conservation Act Small Grant Award	15.623	LA-N11	N/A
U.S. Department of Homeland Security - Operation Slot	97.	-	-
<b>PASS-THROUGH PROGRAMS:</b>			
U.S. Department of Housing and Urban Development - Louisiana Department of Social Services: Emergency Shelter Grant	14.231 14.231	N/A N/A	370-501398 370-401301
U.S. Department of Labor - State Department of Labor: Local Workforce Investment Act - Adult Program	17.258	N/A	00/04LWIA41-1-B
Youth Activities	17.259	N/A	00/04LWIA41-1-B
Dislocated Workers National Reserve - Hurricane Katrina	17.260 17.260	N/A N/A	00/04LWIA41-1-B -
State 15% Grant	17.	N/A	-
Incentive Grant	17.267 17.267 17.267	N/A N/A N/A	IG-14042-04-55 - 00/04LWIA41-1-B

Schedule R-3  
(continued)

<u>Current Year Expenditures</u>	<u>Amount Provided to Subrecipients</u>
\$ <u>15,259</u>	\$ <u>-0-</u>
\$ <u>50,000</u>	\$ <u>-0-</u>
\$ <u>4,402</u>	\$ <u>-0-</u>
\$ 109,986	\$ 89,844
34,422	34,422
\$ <u>144,408</u>	\$ <u>124,266</u>
\$ <u>486,135</u>	\$ <u>-0-</u>
\$ <u>367,497</u>	\$ <u>-0-</u>
\$ 342,479	\$ -
552,782	-
\$ <u>895,261</u>	\$ <u>-0-</u>
\$ <u>125,000</u>	\$ <u>-0-</u>
\$ 89,525	\$ -
6,490	-
29,173	-
\$ <u>125,188</u>	\$ <u>-0-</u>

(continued)



LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
Year Ended October 31, 2005

Federal Grantor/Pass-Through Grantor/Program Title	CFDA Number	Federal Assistance I.D. Number	Pass- Through Grantor's Number
PASS-THROUGH PROGRAMS (CONTINUED):			
U.S. Department of Transportation - Federal Highway Administration:			
Highway Planning and Construction	20.205	HP-T021(024)	700-28-0208
	20.205	PL-0011(029)	736-28-0040
	20.205	PL-0011(028)	736-28-0037
 Compensatory Mitigation	 20.	 0090(801)	 450-05-0034/ 700-24-0063
 Safe Communities	 20.600	 N/A	 SA 05 01-00
Federal Transit Administration:			
Metropolitan Planning Grants	20.505	LA-80-X012	736-28-0035
	20.505	LA-80-X013	736-28-0039
	20.505	LA-80-X014	741-28-0001
 Job Access Reverse Commute Grant	 20.516	 LA-37-X007	 737-28-0001
U.S. Department of Justice - Louisiana Commission of Law Enforcement and Administration of Criminal Justice:			
Project Safe Neighborhoods	16.609	N/A	F03-8-003
Byrne Grant	16.579	N/A	B03-4012
U.S. Department of Homeland Security - Louisiana Commission of Law Enforcement and Administration of Criminal Justice:			
Law Enforcement Terrorism Prevention Program	97.038	N/A	X04-4-017

Schedule R-3  
(continued)

<u>Current Year Expenditures</u>	<u>Amount Provided to Subrecipients</u>
\$ 8,502	\$ -
25,959	-
<u>125,408</u>	<u>-</u>
\$ <u>159,869</u>	\$ <u>-0-</u>
\$ <u>27,269</u>	\$ <u>-0-</u>
\$ <u>13,273</u>	\$ <u>-0-</u>
\$ 386	\$ -
23,334	-
<u>6,525</u>	<u>-</u>
\$ <u>30,245</u>	\$ <u>-0-</u>
\$ <u>97,989</u>	\$ <u>-0-</u>
\$ <u>16,445</u>	\$ <u>-0-</u>
\$ <u>30,853</u>	\$ <u>-0-</u>
\$ <u>73,182</u>	\$ <u>-0-</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
Year Ended October 31, 2005

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Federal Assistance I.D. Number</u>	<u>Pass- Through Grantor's Number</u>
PASS-THROUGH PROGRAMS (CONTINUED):			
U.S. Department of Homeland Security (continued) -			
State of Louisiana Military Department:			
Public Assistance Grants	97.036	FEMA-1607-DR-LA	N/A
	97.036	FEMA-1603-DR-LA	N/A
	97.036	-	N/A
U.S. Department of Education -			
Louisiana Department of Education:			
Drug-Free Schools and Communities Act of 1986	84.186	N/A	613993
	84.186	N/A	-
U.S. Department of Agriculture -			
Louisiana Department of Education:			
National School Lunch Program	10.555	N/A	-
U.S. Department of Health and Human Services -			
Louisiana Department of Labor:			
Temporary Assistance for Needy Families/Strategies to Empower People	93.558	N/A	-
Louisiana Department of Health and Human Services:			
Temporary Assistance for Needy Families	93.558	N/A	-

Schedule R-3  
(continued)

<u>Current Year Expenditures</u>	<u>Amount Provided to Subrecipients</u>
\$ 2,468,921	\$ -
686,121	-
91,334	-
<u>\$ 3,246,376</u>	<u>\$ -0-</u>
\$ 36,958	\$ -
13,140	-
<u>\$ 50,098</u>	<u>\$ -0-</u>
<u>\$ 35,708</u>	<u>\$ -0-</u>
<u>\$ 54,289</u>	<u>\$ -0-</u>
<u>\$ 54,856</u>	<u>\$ -0-</u>
<u>\$ 11,932,099</u>	<u>\$ 597,111</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended October 31, 2005

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Lafayette Consolidated Government and is presented on the modified accrual basis of accounting and the accrual basis, as appropriate, which is described in Note 1 of the Financial Statements of the Government's financial statements. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations." Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Note 2. Relationship to Financial Statements

Federal awards revenues are reported in Lafayette Consolidated Government's financial statements as follows:

Major Governmental Funds:	
General Fund	\$ 50,514
Sales Tax Capital Improvements Fund	1,258,122
Other Governmental Funds:	
Municipal Transit System	1,287,082
Community Development Block Grant	2,227,461
Emergency Shelter Grant	144,408
Drug-Free Schools Grant	50,098
Housing Rehabilitation Program Grant	1,206,283
LCLE Project Safe Neighborhoods Grant	16,445
F.H.W.A. Planning Grant No. 700-28-0208	8,502
F.H.W.A. Planning Grant No. 736-28-0040	25,959
F.H.W.A. Planning Grant No. 736-28-0037	125,408
F.T.A. Planning Grant No. 736-28-0035	386
F.T.A. Planning Grant No. 741-28-0001	6,525
F.T.A. Planning Grant No. 736-28-0039	23,334
Local Workforce Investment Act Grant	2,053,370
Drug Court Program Grant	54,856
Juvenile Detention Home Maintenance	35,708
Trans - MPO Safe Community Grant	13,273
Job Access Reverse Commute Grant	97,989
Hurricane Lili	91,334
Hurricane Katrina	686,121
Hurricane Rita	1,156,818
Major Proprietary Fund -	
Utilities System	<u>1,312,103</u>
Total	<u>\$11,932,099</u>

OTHER SUPPLEMENTARY DATA

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

SUMMARY OF AD VALOREM TAX  
ASSESSMENTS AND COLLECTIONS - CITY OF LAFAYETTE  
Year Ended October 31, 2005

	<u>Total</u>	<u>City General Fund *</u>	<u>Recreation and Parks Fund</u>
Total assessed valuation -			
2004 roll:			
Original roll	\$786,791,342		
Additions to roll	305,283		
Deletions from roll	<u>(1,942,108)</u>		
Net roll	<u>\$785,154,517</u>		
Millage	<u>17.81 mills</u>	<u>15.95 mills</u>	<u>1.86 mills</u>
Taxes levied	\$ 13,983,606	\$ 12,523,218	\$ 1,460,388
Collection of prior year taxes	<u>18,118</u>	<u>15,966</u>	<u>2,152</u>
	\$ 14,001,724	\$ 12,539,184	\$ 1,462,540
Taxes collected	<u>13,944,164</u>	<u>12,487,394</u>	<u>1,456,770</u>
Taxes receivable -			
2004 roll	\$ 57,560	\$ 51,790	\$ 5,770
Taxes receivable -			
Prior years' rolls	<u>357,944</u>	<u>310,006</u>	<u>47,938</u>
Total taxes receivable, October 31, 2005	<u>\$ 415,504</u>	<u>\$ 361,796</u>	<u>\$ 53,708</u>
* General alimony tax	5.42 mills		
Street maintenance tax	1.25 mills		
Maintenance of public buildings tax	1.10 mills		
Maintenance and operation of fire and police departments	8.18 mills		

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LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

SUMMARY OF AD VALOREM TAX  
ASSESSMENTS AND COLLECTIONS - LAFAYETTE PARISH  
Year Ended October 31, 2005

	<u>Total</u>	<u>Parish General Fund</u>	<u>Road and Bridge Maintenance</u>	<u>Parishwide Drainage Maintenance</u>	<u>Adult Correctional Facility Maintenance</u>
2004 roll:					
Total assessed					
valuation	\$1,213,764,199				
Homestead					
exemption	<u>(288,630,372)</u>				
Net assessed					
value	<u>\$ 925,133,827</u>				
 Millage	 <u>28.26</u>	 <u>4.57</u>	 <u>4.01</u>	 <u>3.34</u>	 <u>1.98</u>
 Taxes levied	 \$ 23,784,457	 \$ 1,869,323	 \$ 3,709,779	 \$ 3,089,885	 \$ 1,831,583
 Taxes collected	 <u>23,537,648</u>	 <u>1,847,922</u>	 <u>3,671,414</u>	 <u>3,057,986</u>	 <u>1,812,818</u>
 Taxes receivable, October 31, 2005	  <u>\$ 246,809</u>	  <u>\$ 21,401</u>	  <u>\$ 38,365</u>	  <u>\$ 31,899</u>	  <u>\$ 18,765</u>

<u>Lafayette Parish Public Library</u>	<u>Courthouse and Jail Maintenance</u>	<u>Juvenile Detention Home Maintenance</u>	<u>Health Unit Maintenance</u>	<u>Debt Service Contingency</u>	<u>Mosquito Control</u>
<u>5.99</u>	<u>2.25</u>	<u>1.13</u>	<u>.99</u>	<u>2.50</u>	<u>1.50</u>
\$ 5,541,129	\$ 2,081,476	\$ 1,045,150	\$ 915,605	\$ 2,312,870	\$ 1,387,657
<u>5,484,232</u>	<u>2,060,020</u>	<u>1,034,588</u>	<u>906,409</u>	<u>2,288,912</u>	<u>1,373,347</u>
<u>\$ 56,897</u>	<u>\$ 21,456</u>	<u>\$ 10,562</u>	<u>\$ 9,196</u>	<u>\$ 23,958</u>	<u>\$ 14,310</u>

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STATISTICAL SECTION

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

GENERAL GOVERNMENTAL EXPENDITURES BY FUNCTION (1)  
Last Ten Fiscal Years

Fiscal Year	General Government	Public Safety	Streets and Drainage	Urban Redevelop - ment and Housing	Economic Opportunity
1996	\$ 15,338,440	\$ 19,856,171	\$ 9,891,226	\$ 1,808,488	\$ 1,448,841
1997	17,469,562	21,276,497	9,588,005	2,159,424	1,663,438
1998	17,965,720	23,811,490	10,049,320	2,159,597	1,546,890
1999	81,898,208 (2)	25,695,137	11,139,205	2,430,647	1,870,137
2000	20,047,759	27,239,913	10,598,912	1,524,692	1,411,060
2001	20,055,479	26,574,447	10,927,340	1,070,556	1,392,425
2002	23,068,035	28,019,063	8,609,705	2,756,667	2,132,004
2003	26,335,389	30,290,645	15,186,178	2,942,997	1,735,180
2004	27,093,273	34,759,025	9,389,385	4,512,416	1,832,130
2005	28,063,850	37,540,149	9,376,098	3,472,687	2,009,931

Notes:

- (1) All General, Special Revenue, and Debt Service Fund expenditures including capital outlays and net of reimbursements from other funds.
- (2) Includes \$61,988,341 of pension payments financed through the issuance of debt.

Table 1

<u>Culture and Recreation</u>	<u>Traffic and Transportation</u>	<u>Debt Service</u>	<u>Other</u>	<u>Total</u>
\$ 8,040,214	\$ 2,250,820	\$17,409,519	\$ 1,855,295	\$ 77,899,014
9,568,069	2,334,133	18,047,995	1,781,234	83,888,357
10,368,468	2,379,728	19,617,327	2,170,342	90,068,882
10,976,622	2,132,464	23,169,889	5,318,953	164,631,262
11,224,486	2,199,790	28,352,154	3,714,407	106,313,173
11,085,969	2,327,045	30,829,619	3,668,043	107,930,923
11,658,502	3,883,950	32,643,254	2,496,150	115,267,330
12,912,118	4,297,112	32,548,405	3,096,457	129,344,481
13,904,645	4,750,174	32,818,758	2,788,725	131,848,531
14,579,511	5,126,093	36,685,713	3,469,048	140,323,080

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

GENERAL GOVERNMENTAL REVENUES BY SOURCE (1)  
Last Ten Fiscal Years

<u>Year</u>	<u>Taxes</u>	<u>Licenses and Permits</u>	<u>Inter- governmental</u>
1996	\$ 60,985,313	\$ 4,572,261	\$ 10,617,248
1997	66,915,382	4,795,096	11,339,689
1998	73,198,228	5,100,758	11,952,509
1999	72,233,803	2,986,916	14,620,597
2000	77,189,145	2,858,170	12,360,158
2001	79,066,782	2,783,230	10,023,691
2002	81,004,841	3,011,607	12,139,671
2003	88,767,501	3,389,517	16,181,118
2004	95,556,239	3,222,847	14,731,317
2005	102,947,731	3,796,346	14,853,522

Notes:

- (1) Includes General, Special Revenue, and Debt Service Funds.
- (2) Includes investment income and other miscellaneous revenues.

Table 2

<u>Charges for Services</u>	<u>Fines and Forfeitures</u>	<u>In Lieu of Taxes</u>	<u>Miscellaneous (2)</u>	<u>Total</u>
\$ 9,383,532	\$ 1,154,417	\$11,011,834	\$ 4,323,074	\$102,047,679
9,955,947	1,257,261	10,098,678	4,380,744	108,742,797
10,087,694	1,362,985	9,991,808	5,757,330	117,451,312
8,896,768	1,494,184	14,190,874	4,747,560	119,170,702
9,322,716	1,349,233	14,828,023	6,409,994	124,317,439
9,244,755	1,414,956	14,200,000	7,620,249	124,353,663
10,313,072	1,526,591	17,339,534	4,193,060	129,528,376
10,350,953	1,316,924	16,175,884	3,083,380	139,265,277
10,491,269	1,626,563	16,440,803	5,570,315	147,639,353
10,794,224	1,805,183	16,370,372	5,747,223	156,314,601



LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

GENERAL GOVERNMENTAL TAX REVENUES BY SOURCE  
Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>Ad Valorem Taxes</u>		<u>Interest and Penalty</u>	<u>Franchise Fees</u>
	<u>City</u>	<u>Parish</u>		
1996	\$5,967,239	\$10,211,625	\$ 41,567	\$ 1,135,206
1997	6,358,052	10,922,210	51,337	1,137,980
1998	6,629,828	12,435,688	47,172	1,012,261
1999	7,028,339	13,338,452	58,881	1,026,597
2000	7,344,952	14,421,223	72,057	1,207,159
2001	7,437,853	14,560,751	66,807	1,680,560
2002	7,755,458	14,958,529	76,884	1,598,499
2003	8,838,496	18,769,256	106,120	1,867,123
2004	12,744,436	21,147,743	108,950	1,920,719
2005	13,944,164	23,768,358	131,040	2,022,404

Table 2A

<u>Fire Insurance Rebate</u>	<u>Sales Taxes</u>			<u>Total</u>
	<u>City 1961 Sales Tax</u>	<u>City 1986 Sales Tax</u>	<u>Parish Sales Tax</u>	
\$ 297,118	\$21,094,555	\$18,999,803	\$3,238,200	\$60,985,313
299,799	23,109,514	20,750,346	4,286,144	66,915,382
312,919	24,961,764	22,693,755	5,104,841	73,198,228
333,781	24,399,305	21,878,158	4,170,290	72,233,803
338,183	25,756,734	23,283,223	4,765,614	77,189,145
362,226	26,339,303	23,560,988	5,058,294	79,066,782
401,224	27,296,252	24,167,673	4,750,322	81,004,841
448,650	28,832,459	25,448,926	4,456,471	88,767,501
485,246	29,089,577	25,641,265	4,418,303	95,556,239
518,709	30,601,574	26,933,529	5,027,953	102,947,731

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

PROPERTY TAX LEVIES AND COLLECTIONS  
Last Ten Fiscal Years

City of Lafayette:

<u>Fiscal Year</u>	<u>Total Tax Levy</u>	<u>Current Tax Collections</u>	<u>Percent of Current Taxes Collected</u>
1996	\$ 5,998,054	\$ 5,934,669	98.94%
1997	6,241,261	6,203,847	99.40
1998	6,653,932	6,606,469	99.29
1999	7,168,813	7,000,717	97.66
2000	7,303,763	7,251,777	99.29
2001	7,481,341	7,424,050	99.23
2002	7,736,435	7,695,846	99.48
2003	8,872,551	8,806,818	99.26
2004	12,761,664	12,714,444	99.63
2005	13,983,606	13,926,046	99.59

Table 3

<u>Delinquent Tax Collections</u>	<u>Total Tax Collections</u>	<u>Percent of Total Tax Collections To Total Tax Levy</u>	<u>Outstanding Delinquent Taxes (1)</u>	<u>Percent of Delinquent Taxes To Total Tax Levy</u>
\$ 32,571	\$ 5,967,240	99.49%	\$259,545	4.33%
60,329	6,264,176	100.37	236,624	3.79
23,358	6,629,827	99.64	261,028	3.92
27,923	7,028,640	98.04	341,503	4.76
93,175	7,344,952	100.56	300,314	4.11
13,803	7,437,853	99.42	343,802	4.60
59,612	7,755,458	100.25	324,779	4.20
31,678	8,838,496	99.62	358,833	4.04
29,992	12,744,436	99.87	376,062	2.95
18,118	13,944,164	99.72	415,504	2.97

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

PROPERTY TAX LEVIES AND COLLECTIONS (CONTINUED)  
Last Ten Fiscal Years

Lafayette Parish (Dollars in Thousands):

<u>Fiscal Year</u>	<u>Total Tax Levy</u>	<u>Current Tax Collections</u>	<u>Percent of Current Taxes Collected</u>	<u>Delinquent Tax Collections</u>	<u>Total Tax Collections</u>
1996	\$10,243	\$10,089	98.50%	\$ 71	\$10,160
1997	10,704	10,573	98.78	213	10,786
1998	12,501	12,372	98.97	15	12,387
1999	13,440	13,191	98.15	51	13,242
2000	14,240	14,025	98.49	288	14,313
2001	14,761	14,455	97.93	37	14,492
2002	15,165	14,856	97.96	103	14,959
2003	19,115	18,686	97.76	83	18,769
2004	21,362	21,022	98.41	77	21,099
2005	23,784	23,538	98.97	135	23,673

Note:

- (1) Includes unpaid taxes from prior years.

Table 3  
(continued)

<u>Ratio of Total Tax Collections to Total Tax Levy</u>	<u>Outstanding Delinquent Taxes (1)</u>	<u>Ratio of Delinquent Taxes to Total Tax Levy</u>
99.19%	\$ 1,872	18.28%
100.77	1,790	16.72
99.09	1,904	15.23
98.53	2,102	15.64
100.51	2,029	14.25
98.18	2,298	15.57
98.64	2,504	16.51
98.19	2,850	14.91
98.77	3,113	14.57
99.53	3,224	13.56

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LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

ASSESSED AND ESTIMATED ACTUAL/REAL VALUE OF TAXABLE PROPERTY (1)  
Last Ten Fiscal Years  
(Dollars in Thousands)

City of Lafayette:

<u>Fiscal Year</u>	<u>Assessed Value (3)</u>	<u>Estimated Actual Value</u>	<u>Ratio of Assessed to Estimated Actual Value</u>
1996	\$ 388,979	N/A	N/A
1997	471,750	N/A	N/A
1998	503,704	N/A	N/A
1999	542,680	N/A	N/A
2000	552,896	N/A	N/A
2001	584,023	N/A	N/A
2002	673,318	N/A	N/A
2003	692,626	N/A	N/A
2004	716,544	N/A	N/A
2005	785,155	N/A	N/A

(continued)



LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

ASSESSED AND ESTIMATED ACTUAL/REAL VALUE OF PROPERTY (1) (CONTINUED)  
Last Ten Fiscal Years  
(Dollars in Thousands)

Lafayette Parish:

Fiscal Year	Real Property		Personal Property		Exemptions Real Property
	Assessed Value	Estimated Real Value (2)	Assessed Value	Estimated Real Value (2)	
1996	\$ 354,575	\$ 2,865,360	\$ 165,882	\$ 1,105,880	\$ 177,947
1997	452,442	3,156,108	188,594	1,257,291	209,157
1998	471,290	3,492,063	265,622	1,770,813	216,680
1999	490,684	3,635,587	238,307	1,588,714	223,952
2000	510,253	4,020,794	258,503	1,723,362	232,534
2001	556,052	4,350,940	265,535	1,770,234	240,543
2002	678,536	5,278,331	338,258	1,845,045	269,516
2003	698,915	5,388,627	365,084	2,015,807	269,386
2004	724,473	5,556,708	382,389	2,139,969	275,859
2005	822,197	6,281,585	391,567	2,192,838	288,630

Notes:

- (1) Does not include public service for Lafayette Parish.
- (2) Estimated real value are those values used by tax assessor in computing assessed value.
- (3) Assessed value is net after adjustments.

Table 4  
(continued)

<u>Assessed Value</u>	<u>Total Estimated Real Value (2)</u>	<u>Ratio of Total Assessed Value to Total Estimated Real Value</u>
\$ 342,510	\$ 3,971,240	8.62%
431,879	4,413,399	9.79
520,232	5,262,876	9.88
505,039	5,224,301	9.67
536,222	5,744,156	9.34
581,044	6,121,174	9.49
747,278	7,123,376	10.49
794,613	7,404,434	10.73
831,003	7,696,677	10.80
925,134	8,474,423	10.92

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

PROPERTY TAX RATES  
(PER \$1,000 OF ASSESSED VALUE)  
DIRECT AND OVERLAPPING GOVERNMENTS  
Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>Lafayette City-Parish City of Lafayette</u>		
	<u>Operating Millage</u>	<u>Debt Service Millage</u>	<u>Total City Millage</u>
1996	9.50	3.73	13.23
1997	9.93	3.28	13.21
1998	9.93	3.28	13.21
1999	13.21	-0-	13.21
2000	13.21	-0-	13.21
2001	12.81	-0-	12.81
2002	11.49	-0-	11.49
2003	12.81	-0-	12.81
2004	17.81	-0-	17.81
2005	17.81	-0-	17.81

Table 5

<u>Consolidated Government</u>			<u>Lafayette Parish School Board</u>				
<u>Lafayette Parish</u>							
<u>Operating</u>	<u>Debt</u>	<u>Total</u>	<u>Operating</u>	<u>Debt</u>	<u>Total</u>		
<u>Millage</u>	<u>Service</u>	<u>Parish</u>	<u>Millage</u>	<u>Service</u>	<u>School</u>	<u>Other</u>	<u>Total</u>
	<u>Millage</u>	<u>Millage</u>		<u>Millage</u>	<u>Board</u>		
					<u>Millage</u>		
21.65	3.24	24.89	33.56	2.22	35.78	34.20	108.10
22.08	4.67	26.75	33.56	2.10	35.66	34.20	109.82
22.83	3.92	26.75	33.56	1.60	35.16	34.20	109.32
22.86	3.89	26.75	33.56	0.90	34.46	34.20	108.62
22.01	3.68	25.69	33.56	0.80	34.36	33.21	106.47
19.32	3.24	22.56	33.56	0.80	34.36	33.21	102.94
23.53	3.10	26.63	33.56	0.80	34.36	34.24	106.72
23.53	3.10	26.63	33.56	0.80	34.36	34.24	108.04
25.76	2.50	28.26	33.56	0.76	34.32	34.54	114.93
25.76	2.50	28.26	33.56	0.72	34.28	33.95	114.30

Table 6

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

PRINCIPAL TAXPAYERS - LAFAYETTE PARISH  
October 31, 2005

<u>Taxpayer</u>	<u>Type of Business</u>	<u>2005 Assessed Value</u>	<u>Percentage of Total Assessed Valuation</u>
Bell South and Subsidiaries	Communications	\$ 29,268,500	2.41%
Stuller Settings	Manufacturing	13,082,920	1.08%
Iberia Bank	Financial services	11,681,970	.96%
Bank One Louisiana NA	Financial services	10,616,135	.87%
Wal-Mart/Sam's	Retail sales	10,172,940	.84%
Southwest Louisiana Electric	Utilities	8,883,050	.73%
Halliburton Energy Services	Oilfield service	8,497,830	.70%
Columbia Hospitals	Medical	7,366,240	.61%
Baker Hughes Oilfield	Oilfield service	6,681,290	.55%
Cox Communications	Communications	6,495,610	.54%
		<u>\$112,746,485</u>	<u>9.29%</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

SPECIAL ASSESSMENT BILLINGS AND COLLECTIONS  
Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>Special Assessment Billings (1)</u>	<u>Special Assessments Earned</u>
1996	\$ 270,350	\$ 96,007
1997	192,835	73,319
1998	118,687	45,658
1999	80,311	35,011
2000	51,381	27,238
2001	24,200	23,524
2002	4,374	3,011
2003	1,907	2,187
2004	-0-	-0-
2005	-0-	-0-

Note:

(1) Includes assessments due currently and deferred.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

COMPUTATION OF LEGAL DEBT MARGIN  
October 31, 2005

## City of Lafayette:

Net assessed value	<u>\$ 785,154,517</u>
Debt limit - 10 percent of total assessed value	\$ 78,515,452
Amount of debt applicable to debt limit:	
Total general obligation debt (excluding sales tax, excess revenue and special assessment)	\$ -
Less:	
Assets in debt service funds available for payment of principal	<u>-</u>
Total amount of debt applicable to debt limit	<u>-</u>
Legal debt margin	<u>\$ 78,515,452</u>

## Lafayette Parish:

Total assessed values before exemptions and less public service	<u>\$1,213,764,199</u>
Debt limit - 10 percent of total assessed values	\$ 121,376,420
Amount of debt applicable to debt limit:	
Total general obligation debt	\$51,555,000
Less:	
Assets in debt service funds available for payment of principal	<u>(1,315,493)</u>
Total amount of debt applicable to debt limit	<u>(50,239,507)</u>
Legal debt margin	<u>\$ 71,136,913</u>

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LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

RATIO OF NET GENERAL BONDED DEBT  
TO ASSESSED VALUE AND NET BONDED DEBT PER CAPITA  
Last Ten Fiscal Years

City of Lafayette:

<u>Fiscal Year</u>	<u>Population</u>	<u>Assessed Value (1) (in thousands)</u>	<u>Gross Bonded Debt (2)</u>
1996	110,017 (4)	\$ 388,979	\$ 145,503,000
1997	112,018 (3)	471,750	164,345,000
1998	113,788 (3)	503,704	196,275,000
1999	118,139 (3)	542,680	242,245,000
2000	110,257 (3)	552,896	233,175,000
2001	112,281 (3)	584,023	250,035,000
2002	112,736 (3)	673,318	276,960,000
2003	114,626 (3)	692,626	336,915,000
2004	116,613 (3)	716,544	345,820,000
2005	117,653 (3)	785,155	356,330,000

Table 9

<u>Debt Service Monies Available</u>	<u>Net Bonded Debt</u>	<u>Ratio of Net Bonded Debt to Assessed Value</u>	<u>Net Bonded Debt Per Capita</u>
\$ 19,317,025	\$126,185,975	.3244	\$ 1,146.97
22,374,372	141,970,628	.3009	1,267.39
27,266,663	169,008,337	.3355	1,485.29
32,314,738	209,930,262	.3868	1,776.98
33,494,713	199,680,287	.3612	1,811.04
36,514,329	213,520,671	.3656	1,901.66
39,907,453	237,052,547	.3521	2,102.72
41,613,980	295,301,020	.4263	2,576.21
43,430,215	302,389,785	.4220	2,593.11
44,682,582	311,647,418	.3969	2,648.87

(continued)

Table 9  
(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

RATIO OF NET GENERAL BONDED DEBT  
TO ASSESSED VALUE AND NET BONDED DEBT PER CAPITA (CONTINUED)  
Last Ten Fiscal Years

Lafayette Parish:

<u>Fiscal Year</u>	<u>Population (3)</u>	<u>Assessed Value (5) (in thousands)</u>	<u>Gross Bonded Debt (2)</u>	<u>Debt Service Monies Available</u>	<u>Net Bonded Debt</u>	<u>Ratio of Net Bonded Debt to Assessed Value</u>	<u>Net Bonded Debt per Capita</u>
1996	180,222	\$431,879	\$10,625,000	\$ 647,463	\$ 9,977,537	.0231%	\$ 55.36
1997	181,363	520,232	8,870,000	169,625	8,700,375	.0167	47.97
1998	184,521	505,039	10,065,000	281,902	9,783,098	.0194	53.02
1999	187,001	536,222	8,035,000	300,080	7,734,920	.0144	41.36
2000	190,503	581,044	7,245,000	420,165	6,824,835	.0117	35.83
2001	190,858	685,763	4,750,000	440,443	4,309,557	.0063	22.58
2002	192,014	747,278	20,300,000	1,100,325	19,199,675	.0257	99.99
2003	194,408	794,613	19,445,000	1,871,432	17,573,568	.0221	90.40
2004	195,800	831,003	40,446,000	1,601,870	38,844,130	.0467	198.39
2005	197,268	925,134	53,693,000	1,315,493	52,377,507	.0566	265.51

Notes:

- (1) Assessed Value is net after adjustments
- (2) Includes Sales Tax Revenue, Public Improvement and Certificates of Indebtedness (General Obligation Bonds)
- (3) Estimate - Louisiana Tech survey, College of Administration and Business, Research Division
- (4) Estimate - Lafayette Areawide Planning Commission/Lafayette City-Parish Consolidated Government Planning Division
- (5) Does not include public service

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LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

RATIO OF ANNUAL DEBT SERVICE EXPENDITURES FOR  
GENERAL BONDED DEBT TO TOTAL GENERAL EXPENDITURES  
Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Payments To Escrow</u>
1996	\$ 8,460,406	\$ 8,869,884	\$ -0-
1997	9,078,406	8,888,605	-0-
1998	10,043,405	9,329,530	138,461
1999	10,770,555	10,321,712	-0-
2000	11,474,555	13,029,870	-0-
2001	13,302,555	13,690,188	-0-
2002	13,496,556	15,368,438	-0-
2003	14,694,000	16,204,460	860,761
2004	15,559,000	16,863,513	396,245
2005	17,643,000	18,288,655	640,610

Notes:

- (1) Total Debt Service includes general obligation bonds and certificates of indebtedness (including sales tax and special assessment bonds).
- (2) Includes General, Special Revenue, and Debt Service Funds.
- (3) Includes \$61,988,341 of pension payments financed through the issuance of debt.

Table 10

<u>Total Debt Service (1)</u>	<u>Total General Ex- penditures (2)</u>	<u>Ratio of Debt Service to Total General Expenditures</u>
\$ 17,330,290	\$ 77,899,014	22.25%
17,967,011	83,888,357	21.42
19,511,396	90,068,882	21.66
21,092,267	164,631,262 (3)	12.81
24,504,425	106,313,173	23.05
26,992,743	107,930,923	25.01
28,864,994	115,267,330	25.04
31,759,221	129,344,481	24.55
32,818,758	131,848,531	24.89
36,572,265	140,323,080	26.06

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

COMPUTATION OF DIRECT AND OVERLAPPING DEBT  
October 31, 2005

<u>Jurisdiction</u>	General Obligation Debt <u>Outstanding</u>	<u>Percent</u>	<u>Lafayette Parish Government Share of Debt</u>
Governmental Unit:			
Lafayette Parish Government	\$53,693,000	100.00%	\$53,693,000
Other Governmental Agencies:			
Consolidated School District No. 1	2,280,000	100.00%	2,280,000
Bayou Vermilion District	1,940,000	100.00%	1,940,000
Lafayette Economic Development Authority	<u>875,000</u>	100.00%	<u>875,000</u>
	<u>\$58,788,000</u>		<u>\$58,788,000</u>

Table 11

<u>City of Lafayette</u>	
<u>Percent</u>	<u>Share of Debt</u>
59.64%	\$ 32,022,505
59.64%	1,359,792
59.64%	1,157,016
59.64%	<u>521,850</u>
	<u>\$ 35,061,163</u>



LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

REVENUE BOND COVERAGE  
ELECTRIC, WATER AND SEWER BONDS  
Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>Gross Revenue</u>	<u>Direct Operating Expenses *</u>
1996	\$ 124,524,977	\$100,266,770
1997	126,621,991	101,463,743
1998	136,086,089	106,680,328
1999	143,076,068	113,639,164
2000	156,698,270	133,423,868
2001	163,523,255	140,925,278
2002	140,008,357	119,691,191
2003	163,084,305	145,595,165
2004	173,244,437	152,788,317
2005	217,281,783	193,162,466

\* Excludes depreciation and amortization.

Table 12

Net Revenue Available For Debt Service	Debt Service Requirement			Coverage
	Principal	Interest	Total	
\$ 24,258,207	\$ 5,480,000	\$ 1,978,973	\$ 7,458,973	3.25
25,158,248	5,705,000	1,757,554	7,462,554	3.37
29,405,761	4,790,000	1,546,681	6,336,681	4.64
29,436,904	4,850,000	1,347,851	6,197,851	4.75
23,274,402	5,055,000	1,137,475	6,192,475	3.76
22,597,977	5,270,000	911,632	6,181,632	3.66
20,317,166	5,500,000	671,190	6,171,190	3.29
17,489,140	5,750,000	415,190	6,165,190	2.84
20,456,120	-0-	7,100,273	7,100,273	2.88
24,119,317	-0-	9,710,573	9,710,573	2.48

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

DEMOGRAPHIC STATISTICS  
Last Ten Fiscal Years

City of Lafayette				
Fiscal Year	Estimated Population	Per Capita Income (1)	Median Age (2)	Unemployment Rate (4)
1996	110,017 (6)	N/A	N/A	6.1
1997	112,018 (5)	N/A	N/A	4.5
1998	113,788 (5)	N/A	N/A	4.8
1999	118,139 (5)	N/A	N/A	4.7
2000	110,257 (5)	N/A	N/A	4.2
2001	112,281 (5)	N/A	N/A	4.3
2002	112,736 (5)	N/A	N/A	4.7
2003	114,626 (5)	N/A	N/A	5.3
2004	116,613 (5)	N/A	N/A	4.2
2005	117,653 (5)	N/A	N/A	8.2

Notes:

- (1) U. S. Department of Commerce, Bureau of Economic Analysis
- (2) Lafayette Economic Development Authority
- (3) Lafayette Parish School Board
- (4) Louisiana Department of Labor
- (5) Louisiana Tech survey
- (6) Estimated at July 1, 1993 by Lafayette City-Parish Consolidated Government Planning Division
- (7) Current dollars

Table 13

<u>Lafayette Parish</u>				<u>Public Schools (3)</u>	
<u>Estimated Population</u>	<u>Estimated Per Capita Income (1) (7)</u>	<u>Median Age (2)</u>	<u>Unemployment Rate (4)</u>	<u>Average Daily Enrollment</u>	<u>Attendance</u>
180,222 (5)	\$ 19,376	N/A	4.9	30,484	29,021
181,363 (5)	20,891	N/A	4.0	30,264	29,589
184,521 (5)	22,078	N/A	4.2	28,475	30,037
187,001 (5)	23,780	N/A	4.2	30,350	28,761
190,503 (5)	25,903	N/A	3.7	29,972	28,185
190,858 (5)	25,876	N/A	3.8	29,278	29,278
192,014 (5)	27,002	N/A	4.2	29,079	27,553
194,408 (5)	29,345	N/A	4.2	29,130	27,785
195,800 (5)	32,604	N/A	3.5	30,038	28,302
197,268 (5)	34,164	N/A	8.5	29,112	27,429

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

PROPERTY VALUE AND CONSTRUCTION  
Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>Commercial Construction</u>	
	<u>Number of Permits</u>	<u>\$ (000's) Value</u>
1996 (1)	78	\$ 51,670
1997 (1)	98	44,836
1998 (1)	124	86,817
1999 (1)	70	58,503
2000 (1)	118	71,720
2001 (1)	99	71,452
2002 (1)	91	70,405
2003 (1)	109	117,192
2004 (1)	97	75,129
2005 (1)	95	79,026

Source:

(1) Totals are for the City and Parish of Lafayette

Table 14

<u>Residential Construction</u>	
<u>Number</u> <u>of Permits</u>	<u>\$ (000's)</u> <u>Value</u>
834	\$ 86,330
753	80,739
737	93,269
624	82,920
630	82,934
522	75,076
732	98,618
916	129,090
881	138,615
863	130,339

Table 15

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

MISCELLANEOUS STATISTICS  
October 31, 2005

Date of incorporation	1996
Form of government	Mayor/President - Council
Number of employees (excluding police and fire)	1,142
Number of employees (other agencies)	359
Number of employees (fire and police)	555
Area in square miles	277
Lafayette City-Parish Consolidated Government facilities and services:	
Miles of streets	1,026
Miles of drainage coulees	850
Number of bridges	283
Number of street lights	15,657
Culture and recreation:	
Community centers	10
Parks	36
Park acreage	1,300
Golf courses	3
Swimming pools	4
Tennis courts	56
Ballfields	102
Library:	
Locations	10
Items checked out	1,306,080
Numbers of reference inquiries	156,596
Computer uses	174,509
Visits to a library	843,871
Fire protection:	
Number of stations	13
Number of Volunteer Fire Departments	7
Number of personnel and officers	256
Number of calls answered	7,682
Number of inspections conducted	5,391
Police protection:	
Number of stations	1
Number of personnel and officers	624
Number of patrol units	248
Number of law violations:	
Physical arrests	11,932
Traffic violations	22,886
Parking violations	14,686

(continued)

Table 15  
(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

MISCELLANEOUS STATISTICS (CONTINUED)  
October 31, 2005

Electric system:	
Miles of transmission lines	42
Miles of distributions lines	835
Number of meters in service	57,906
Daily average consumption in kilowatt hours	5,121,720
Maximum capacity of plant in kilowatts	302,000
Sewerage system:	
Miles of sanitary sewers	538
Number of treatment plants	4
Number of service connections	39,056
Daily average treatment in gallons	15,600,000
Maximum daily capacity of treatment plant in gallons	18,500,000
Water system:	
Miles of water mains	978
Number of service connections	50,820
Number of fire hydrants	5,812
Daily average consumption in gallons	20,960,000
Maximum daily capacity of plant in gallons	46,500,000





ACCOUNTING DIVISION

TEL: (337) 291-8205  
705 W. UNIVERSITY AVENUE  
P. O. BOX 4017-C  
LAFAYETTE, LOUISIANA 70502

April 25, 2006

United States Department of Housing and Urban Development

The Lafayette Consolidated Government respectfully submits the following corrective action plan for the year ended October 21, 2005.

Name and address of independent public accounting firm:

Broussard, Poche', Lewis and Breaux, L.L.P.  
Certified Public Accountants  
P.O. Box 614000  
Lafayette La. 70596-1400

Audit Period: November 1, 2004 until October 31, 2005

The findings from the 2005 schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

**#2005-1 Vehicle Maintenance Inventory**

**Finding:** During the year, the Government performs an inventory of vehicle maintenance on a monthly basis. For the month of October, however, they were unable to provide an accurate listing. As a result, the general ledger balances were not adjusted to actual quantities on hand. Apparently this was the result of employees entering incorrect information into the inventory system causing property management to be unable to verify the accuracy of the listing.

**Recommendation:** Input errors in the system need to be corrected and an accurate inventory listing produced on a quarterly basis.

**Management Response:** The errors with inventory accuracy in Vehicle Maintenance occurred due to the retirement of key personnel. During this time, Vehicle Maintenance had several personnel, who were not familiar with the computer system, inputting data. Key personnel were replaced in February 2006. Management has provided training and supervision to correct the errors and insure that they do not reoccur. Quarterly inventories will be produced and any errors noted will be corrected in a timely manner.

### **#2005-2 Billings to Other Agencies**

**Finding:** In an effort to offset the prior year loss in the Group Insurance Fund, a supplemental transfer was budgeted during 2005. This transfer included all funds and agencies that participate in the program. During fieldwork, when we questioned why the money had not been received from the other agencies, it was discovered that they had not been billed. They were subsequently billed in March of 2006.

**Recommendation:** The general ledger should be monitored closer to ensure that all money owed the Government is billed and collected in a timely manner.

**Management Response:** LCG personnel are aware of the critical need to monitor the general ledger for amounts owed. The finding above has been resolved and similar situations will be reviewed carefully in the future to prevent a reoccurrence.

### **#2005-3 Animal Shelter Deposits**

**Finding:** Animal Shelter deposits were not made timely at year-end. Collections from October 27, 2005 through October 29, 2005, totaling \$1,831, were not deposited until November 1, 2005 and checks dated September 5, 2005 through October 15, 2005, totaling \$1,763, were not deposited until November 14, 2005. In addition, these deposits were incorrectly recorded as accounts receivable at year end instead of cash on hand.

**Recommendation:** Deposits should be made on a timely basis and properly reflected in the general ledger.

**Management Response:** This finding was resolved during the audit. Animal Control Personnel are aware of the importance of making deposits timely. Deposits are now being made on a daily basis. During the dates sited in the finding, in addition to regular shelter operations, personnel operated an emergency rescue and shelter operation for Hurricane Katrina and Rita victims. This situation significantly drained the resources whereby personnel were not available to make timely deposits. Monies were kept in a locked safe prior to being deposited. This finding is not expected to reoccur.

### **#2005-4 Transit Deposits**

**Finding:** When analyzing bus fare revenue, we noted that several of the deposit slips had been changed by Accounting to agree to what was deposited in the bank. We looked at five days in October and for three of them, the bank sent a correction notice because the amount was different from what was on the deposit slip. The total difference for the days examined was a decrease in the deposit of \$43. Based on our limited testing of these transactions, the differences do not appear to be significant; however, they do seem to occur frequently.

**Recommendation:** Procedures should be established requiring the deposit to be verified by the Government, with the bank, at the time of deposit. Also, if a correction notice is sent to Accounting, it should be reported to the appropriate individual for follow up and resolution.

**Management Response:** Transit personnel currently balance deposits using a combination of "on-board" equipment (i.e. electronic fare boxes) and "in-office" coin counters. The differences although small, may be attributable to a problem with the coin counting hardware. A monthly test of the equipment will be done. A reconciliation of the deposits to the coin counters will be done daily. Accounting will immediately notify Transit of any discrepancies between the deposit slip and what is counted at the bank.

### **#2005-5 Credit Card Payments**

**Finding:** During the year, we noted where payments were made to credit card companies based on the statements instead of receipts. The total amount paid without receipts, based on the items examined, was \$4,216. This included \$20 in finance and late charges and a number of on-line purchases. Based on the Government's policy, the order for the on-line purchases should have been printed and attached to the statement.

**Recommendation:** Payments for credit cards should be paid based on receipts, not statements.

**Management Response:** This finding has been resolved. All Lafayette Consolidated Government Card Holders have been notified of the proper documentation that must accompany all credit card payment requests. Late fees and finance charges are to be reimbursed by the cardholder. Accounting personnel have implemented additional review procedures with regard to these payments.

### **#2005-6 Criminal Justices Support Services**

**Finding:** Criminal Justices Support Services maintains a database of individuals going through the program, including the amount paid by each participant. The information from this database is not being reconciled to the amount recorded in the general ledger. When we attempted to reconcile the accounts at year-end, we were unable to do so.

**Recommendation:** The information should be periodically reconciled and always reconciled at year end. In addition, the problems causing it to not be reconcilable at year end should be identified and appropriate action taken to rectify it.

**Management Response:** The information technology staff will review the database program and corrections made as needed. In the interim, the needed information will be converted to spreadsheet and maintained on a monthly basis. Criminal Justice Support Service staff will reconcile the monthly report to the revenues. The correct information for November 2005 through present will be compiled to allow for accurate numbers going forward.

### **#2005-7 Heymann Performing Arts Center (HPACC) Reserve Fund**

**Finding:** The following problems were encountered when auditing the HPACC Reserve Fund:

1. Based on information received from HPACC personnel, the amount of deferred revenue at year end was \$58,307. The amount recorded on the general ledger was \$36,110. We could not determine the reason for the difference, nor given an appropriate explanation.
2. Most of the accounts payable to promoters general ledger accounts are not clearing out periodically, but rather are carrying over from year to year.
3. Again this year, the amount available to be transferred, as computed by HPACC personnel, does not agree to the amount available according to the accounting records. This year the amount available is \$9,874 more than that computed by HPACC personnel.

**Recommendation:** Deferred revenue should be reconciled to a listing of ticket sales of upcoming events on a monthly basis and an effort should be made to determine the reason deferred revenue did not reconcile at year end. The Government should also determine the reason accounts payable are not clearing and the reason the amount available at year end, according to HPACC information, again does not agree to the general ledger.

**Management Response:** Accounting and HPACC will work together to determine the differences in the deferred revenue. A review of tickets sales by event and promoter will be done. With regard to old amounts due to promoters, Accounting has provided reconciliation reports to HPACC for research. Once the research is completed, the appropriate corrections and/or payments will be made. A review of the current recordation procedures will be done and changes implemented that will prevent these errors from occurring in the future.

#### **#2005-8 Work Orders**

**Finding:** Under the current procedures utilized by the Utilities System, work orders are budgeted for the various projects in progress and all capital expenses incurred for the project are charged to the work order. Once complete, the work orders are capitalized and depreciated. During the current year, we again noted items being charged to work orders that are not capital in nature. In addition, some of the work orders themselves do not appear to be capital.

**Recommendation:** Procedures need to be established to ensure that work orders capitalized and depreciated include only capitalizable amounts.

**Management Response:** The capitalization practices of the Utilities System were reviewed with the auditors during several recent meetings. The feedback and examples received will be used in making coding decisions relating to capital vs. operations items. The results of these meetings have been documented and will be used to provide guidelines and training to clerical and field personnel who code the payments, so that miscoding can be avoided in the future.

#### **#2005-9 Disadvantaged Business Enterprises (DBE)**

**Finding:** Each year, Lafayette City-Parish Consolidated Government must set, as a goal, a percent of their expenditures that will be made to DBEs. They must then file semi-annual reports (Report of DBE Awards and Commitments) that indicate the actual percentage met. The first report for the year was prepared incorrectly using estimated rather than actual amounts and the second report incorrectly reported zero as the amount. This is a repeat finding.

**Recommendation:** The individual responsible for preparing the report should be trained on how to properly prepare the report.

**Management Response:** The new Small Business Coordinator, who started October 10, 2005, will receive training on the DBE regulations for reporting DBE awards this year. The training will be through the National Training Institute in cooperation with the U.S. Department of Transportation's Federal Transit Administration.

#### **#2005-10 Suspension and Debarment Certification**

**Finding:** Non-federal entities are prohibited from contracting with parties that are suspended or debarred or whose principals are suspended or debarred. Contractors receiving individual awards for \$100,000 or more must certify that the organization and its principals are not suspended or debarred. Lafayette Consolidated Government has a contract for paratransit services for the procurement of services in excess of \$100,000 and based on our discussions with appropriate personnel and examination of the contract file, the required certification was not obtained at the time the contract was entered into.

**Recommendation:** Procedures should be established to ensure that this grant requirement is complied with in the future.

**Management Response:** In researching this finding, it was noted that a suspension and debarment certification for this contractor was on file. However, the certification was for a related contract and not the contract reviewed by the auditors. It is thought that the form was misplaced during the FTA triennial audit performed by the FTA. For all FTA funded projects a checklist will be placed in each folder detailing all required forms and will be verified at contract execution as well as after each time the file is checked out.

#### **#2005-11 Cash Management**

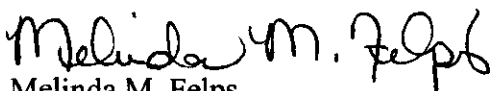
**Finding:** The Government received an advance of \$8,248,850 in Public Assistance Grants on September 27, 2005 related to Hurricane Katrina. This money was deposited into the consolidated cash account and as such is earning interest. Federal regulations require interest earned on advances to be submitted at least quarterly to the federal agency. However, no interest is being allocated to the Hurricane Katrina fund because it is a grant fund.

**Recommendation:** The Government needs to determine how much interest was earned on this money and allocate it to the Fund in order to comply with the regulations.

**Management Response:** This error will be corrected by re-allocating the appropriate interest earned to the fund and remitting it as required by grant regulations to the proper agency. Personnel have been counseled regarding the accurate handling of interest earned on grant advances in the future.

If you have any questions about the Corrective Action Plans contained herein or if I can be of any other service, please feel free to call me at 291-8206.

Sincerely,



Melinda M. Felps  
Accounting Manager