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**LAFAYETTE CITY-PARISH  
CONSOLIDATED GOVERNMENT  
FINANCIAL REPORT  
OCTOBER 31, 1999**

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LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

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ANNUAL FINANCIAL REPORT  
YEAR ENDED OCTOBER 31, 1999

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We have audited the general purpose financial statements and the combining, individual fund and account group financial statements of Lafayette City-Parish Consolidated Government, as of and for the year ended October 31, 1999, as listed in the table of contents. These financial statements are the responsibility of the Government's management. Our responsibility is to express an opinion on these financial statements based on our audit. We did not audit the financial statements of Lafayette Public Power Authority, an enterprise fund, and Marshal - City Court of Lafayette and Lafayette Public Trust Financing Authority, component units, which statements reflect total assets of \$159,142,864 as of October 31, 1999, and total operating revenues of \$41,643,963 for the year then ended and represent 23.91% and 21.10%, respectively, of the assets and operating revenues of the combined enterprise fund type totals, and 59.72% and 19.58%, respectively, of the assets and operating revenues of the component units column. Those financial statements were audited by other auditors whose reports have been furnished to us, and our opinion on the general purpose financial statements, insofar as it relates to the amounts included for Lafayette Public Power Authority in the enterprise fund type, and to the amounts included for Marshal - City Court of Lafayette and Lafayette Public Trust Financing Authority in the component units column, is based solely on the report of the other auditors.

We conducted our audit in accordance with generally accepted auditing standards, the standards for financial and compliance audits contained in Government Auditing Standards, issued by the Comptroller General of the United States and the Louisiana Governmental Audit Guide. 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 report of other auditors provide a reasonable basis for our opinion.

The general purpose financial statements do not include financial data of various governmental agencies (component units), which should be included in order to conform with generally accepted accounting principles. The effects of the omission of these governmental agencies on assets, liabilities and fund equity at October 31, 1999 and the excess of revenues over expenditures for the year then ended on the general purpose financial statements cannot be determined.

In our opinion, based on our audit and the reports of other auditors, because the omission of the financial statements of component units results in an incomplete presentation as explained in the third paragraph, the general purpose financial statements referred to above do not present fairly, in conformity with generally accepted accounting principles, the financial position of Lafayette City-Parish Consolidated Government at October 31, 1999, and the results of its operations and the cash flows of its proprietary fund types for the year then ended. However, in our opinion, the combining, individual fund, and account group financial statements referred to above (other than Lafayette Public Power Authority, Marshal-City Court of Lafayette and Lafayette Public Trust Financing Authority whose financial statements were audited by other auditors whose reports expressed unqualified opinions) present fairly, in all material respects, the financial position of each of the individual funds and account groups of Lafayette City-Parish Consolidated Government at October 31, 1999, and the results of operations of such funds and the cash flows of the individual proprietary funds for the year then ended, in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued our report dated March 16, 2000, 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 grants.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole and on the combining, individual fund, and account group financial statements. The accompanying financial information listed as "Schedules" in the table of contents (including the schedule of expenditures of federal awards) is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, "Audits of States, Local Governments and Non-Profit Organizations," and is not a required part of the financial statements of Lafayette City-Parish Consolidated Government. Such information has been subjected to the auditing procedures applied in the audit of the general purpose, combining, individual fund, and account group financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements of each of the respective individual funds and account groups, taken as a whole.

The financial information for the preceding year which is included for comparative purposes was taken from the financial report of Lafayette City-Parish Consolidated Government for that year in which we expressed an adverse opinion on the combined (general purpose) financial statements because of the omission of various governmental entities for which the Government had oversight responsibility. We expressed a qualified opinion on the combining, individual fund, and account group financial statements because we were unable to examine evidence regarding year 2000 disclosures.

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

Lafayette, Louisiana  
March 16, 2000

GENERAL PURPOSE FINANCIAL STATEMENTS  
(COMBINED STATEMENTS - OVERVIEW)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

COMBINED BALANCE SHEET - ALL FUND TYPES, ACCOUNT GROUPS  
AND DISCRETELY PRESENTED COMPONENT UNITS  
October 31, 1999

ASSETS	Governmental Fund Types				Proprietary Fund Types	
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service
Cash	\$ 1,175,089	\$ 568,981	\$ 3,426,243	\$ 6,002,192	\$ 4,347,908	\$ 168,134
Due from consolidated cash account	-	-	-	-	-	-
Investments	21,715,702	7,867,710	30,142,931	111,471,427	4,389,522	3,124,545
Receivables (net):						
Accounts	802,626	111,891	2,512	39,152	19,793,573	135,935
Special assessments	-	-	84,154	-	78,524	-
Taxes	-	-	-	-	-	-
Due from other funds	2,142,602	1,812,310	196,833	4,619,919	741,475	171,263
Due from primary government	-	-	-	-	-	-
Due from component units	86,513	11,862	-	-	-	7,527
Accrued interest receivable	241,133	94,481	441,809	1,237,785	2,351	34,695
Other receivables	827,924	8,190,954	-	520,747	-	-
Inventories	1,425	29,526	-	-	12,428,709	366,645
Prepaid items	-	-	-	-	72,903	30,382
Deposits	-	-	-	-	-	-
Restricted assets:						
Cash	-	-	-	-	19,242,184	-
Due from consolidated cash account	-	-	-	-	-	-
Investments	-	-	-	-	115,154,073	-
Receivables	-	-	-	-	1,484,172	-
Land	-	-	-	-	3,147,688	-
Buildings and site improvements	-	-	-	-	3,061,783	1,212,005
Equipment	-	-	-	-	1,316,279	1,096,711
Utility plant and equipment	-	-	-	-	544,951,844	-
Accumulated depreciation	-	-	-	-	(229,826,937)	(1,451,311)
Utility plant acquisition adjustments (net)	-	-	-	-	32,049,996	-
Construction in progress	-	-	-	-	20,169,610	-
Deferred debits	-	-	-	-	17,748,702	-
Amount available in debt service funds	-	-	-	-	-	-
Amount to be provided for retirement of general long-term debt	-	-	-	-	-	-
<b>Total assets</b>	<b>\$ 26,993,014</b>	<b>\$ 18,687,715</b>	<b>\$ 34,294,482</b>	<b>\$123,891,222</b>	<b>\$570,354,359</b>	<b>\$ 4,896,531</b>

Fiduciary Fund Types Trust and Agency	Account Groups		Totals (Memorandum Only)	Component Units	Totals (Memorandum Only)	
	General Fixed Assets	General Long-Term Debt	Primary Government		Reporting Entity October 31, 1999	October 31, 1998
\$ 557,482	\$ -	\$ -	\$ 16,246,029	\$ 6,540,369	\$ 22,786,398	\$ 27,858,589
-	-	-	-	597,566	597,566	372,903
5,419,957	-	-	184,131,794	4,663,202	188,794,996	167,698,464
300	-	-	20,885,989	238,958	21,124,947	21,699,108
-	-	-	162,678	-	162,678	241,144
-	-	-	-	156,600	156,600	234,804
-	-	-	9,684,402	-	9,684,402	9,481,813
-	-	-	-	1,040,816	1,040,816	304,446
-	-	-	105,902	-	105,902	19,448
60,184	-	-	2,112,438	78,385	2,190,823	2,541,445
-	-	-	9,539,625	947,320	10,486,945	8,088,617
-	-	-	12,826,305	-	12,826,305	8,873,635
-	-	-	103,285	-	103,285	76,469
-	-	-	-	7,692	7,692	7,692
-	-	-	19,242,184	1,290,571	20,532,755	20,795,721
-	-	-	-	3,870,865	3,870,865	3,474,483
-	-	-	115,154,073	13,074,379	128,228,452	123,712,530
-	-	-	1,484,172	3,825,615	5,309,787	6,292,365
-	14,507,837	-	17,655,525	29,454	17,684,979	15,034,174
-	88,020,570	-	92,294,358	-	92,294,358	91,289,304
-	41,932,774	-	44,345,764	778,003	45,123,767	42,874,780
-	-	-	544,951,844	-	544,951,844	526,219,073
-	-	-	(231,278,248)	-	(231,278,248)	(217,311,309)
-	-	-	32,049,996	-	32,049,996	33,918,496
-	-	-	20,169,610	-	20,169,610	19,256,941
-	-	-	17,748,702	622,475	18,371,177	21,094,023
-	-	32,753,254	32,753,254	-	32,753,254	27,713,584
-	-	273,263,063	273,263,063	379,126	273,642,189	182,874,882
<u>\$ 6,037,923</u>	<u>\$144,461,181</u>	<u>\$306,016,317</u>	<u>\$1,235,632,744</u>	<u>\$ 38,141,396</u>	<u>\$1,273,774,140</u>	<u>\$1,144,737,624</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

COMBINED BALANCE SHEET - ALL FUND TYPES, ACCOUNT GROUPS  
AND DISCRETELY PRESENTED COMPONENT UNITS (CONTINUED)  
October 31, 1999

LIABILITIES	Governmental Fund Types				Proprietary Fund Types	
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service
Cash overdraft	\$ -	\$ 2,166,999	\$ -	\$ 2,566	\$ 1,613,512	\$ 850,195
Accounts payable	1,069,428	1,323,664	6,619	5,648,753	5,686,458	632,522
Due to other funds	1,044,169	6,016,532	499,560	1,557,293	562,580	-
Due to component units	1,040,815	-	-	-	-	-
Due to primary government	-	-	-	-	-	-
Accrued liabilities	1,131,991	366,893	-	-	-	-
Retainage payable	-	-	-	1,474,733	1,324,375	218,340
Unpaid claims liability	-	-	-	-	-	8,658,035
Other liabilities and deferred revenue	64,790	285,071	55,960	54,064	2,435,602	70,876
Payable from restricted assets -						
Revenue bonds payable	-	-	-	-	14,070,000	-
Accrued interest on bonds payable	-	-	-	-	4,290,641	-
Customers' deposits	-	-	-	-	4,512,218	-
Accrued compensated absences	-	-	-	-	1,039,154	154,625
Notes payable	-	-	-	-	-	-
Leases payable	-	-	-	-	-	-
Revolving loan fund advances	-	-	-	-	13,444,933	-
Bonds payable -						
General obligation	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-
Revenue	-	-	-	-	141,646,138	-
<b>Total liabilities</b>	<b>\$ 4,351,193</b>	<b>\$ 10,159,159</b>	<b>\$ 562,139</b>	<b>\$ 8,737,409</b>	<b>\$ 190,625,611</b>	<b>\$ 10,584,593</b>
<b>FUND EQUITY</b>						
Contributed capital	\$ -	\$ -	\$ -	\$ -	\$ 41,529,124	\$ 820,567
Investment in general fixed assets	-	-	-	-	-	-
Retained earnings (accumulated deficit) -						
Reserved	-	-	-	-	96,446,346	-
Unreserved:						
Designated	-	-	-	-	1,707,459	-
Undesignated	-	-	-	-	240,045,819	(6,508,629)
Fund balance -						
Reserved	176,894	2,827,340	-	22,803,376	-	-
Unreserved:						
Designated	15,838,355	4,584,110	32,753,254	88,746,957	-	-
Undesignated	6,626,572	1,117,106	979,089	3,603,480	-	-
<b>Total fund equity</b>	<b>\$ 22,641,821</b>	<b>\$ 8,528,556</b>	<b>\$ 33,732,343</b>	<b>\$ 115,153,813</b>	<b>\$ 379,728,748</b>	<b>\$ (5,688,062)</b>
<b>Total liabilities and fund equity</b>	<b>\$ 26,993,014</b>	<b>\$ 18,687,715</b>	<b>\$ 34,294,482</b>	<b>\$ 123,891,222</b>	<b>\$ 570,354,359</b>	<b>\$ 4,896,531</b>

See Notes to Financial Statements.

Fiduciary Fund Types Trust and Agency	Account Groups		Totals (Memorandum Only)	Component Units	Totals (Memorandum Only)	
	General Fixed Assets	General Long-Term Debt	Primary Government		Reporting Entity	
					October 31, 1999	October 31, 1998
\$ -	\$ -	\$ -	\$ 4,633,272	\$ 1,545,688	\$ 6,178,960	\$ 4,278,700
-	-	-	14,367,444	341,426	14,708,870	11,033,629
4,268	-	-	9,684,402	-	9,684,402	9,481,813
4,232,302	-	-	5,273,117	-	5,273,117	4,563,805
-	-	-	-	94,044	94,044	17,012
261,654	-	-	1,760,578	769,902	2,530,480	2,357,650
-	-	-	3,017,448	-	3,017,448	2,370,300
-	-	-	8,658,035	-	8,658,035	7,338,529
-	-	-	2,966,363	1,529,784	4,496,147	5,068,563
-	-	-	14,070,000	8,823,874	22,893,874	24,833,095
-	-	-	4,290,641	63,474	4,354,115	4,689,113
-	-	-	4,512,218	-	4,512,218	4,325,860
-	-	3,730,423	4,924,202	-	4,924,202	3,815,672
-	-	51,348,227	51,348,227	217,068	51,565,295	266,354
-	-	-	-	65,795	65,795	44,603
-	-	-	13,444,933	-	13,444,933	13,532,747
-	-	250,768,000	250,768,000	-	250,768,000	206,882,000
-	-	169,667	169,667	-	169,667	226,222
-	-	-	141,646,138	-	141,646,138	153,664,070
<u>\$ 4,498,264</u>	<u>\$ -0-</u>	<u>\$306,016,317</u>	<u>\$ 535,534,685</u>	<u>\$ 13,451,055</u>	<u>\$ 548,985,740</u>	<u>\$ 458,789,737</u>
\$ -	\$ -	\$ -	\$ 42,349,691	\$ -	\$ 42,349,691	\$ 42,550,716
-	144,461,181	-	144,461,181	807,457	145,268,638	139,336,761
-	-	-	96,446,346	8,832,887	105,279,233	99,663,767
-	-	-	1,707,459	-	1,707,459	1,394,425
-	-	-	233,537,190	-	233,537,190	222,682,519
1,257,085	-	-	27,064,695	7,278,893	34,343,588	31,235,966
-	-	-	141,922,676	-	141,922,676	132,044,657
<u>282,574</u>	<u>-</u>	<u>-</u>	<u>12,608,821</u>	<u>7,771,104</u>	<u>20,379,925</u>	<u>17,039,076</u>
<u>\$ 1,539,659</u>	<u>\$144,461,181</u>	<u>\$ -0-</u>	<u>\$ 700,098,059</u>	<u>\$ 24,690,341</u>	<u>\$ 724,788,400</u>	<u>\$ 685,947,887</u>
<u>\$ 6,037,923</u>	<u>\$144,461,181</u>	<u>\$306,016,317</u>	<u>\$1,235,632,744</u>	<u>\$ 38,141,396</u>	<u>\$1,273,774,140</u>	<u>\$1,144,737,624</u>



LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -  
ALL GOVERNMENTAL FUND TYPES, EXPENDABLE TRUST FUNDS AND  
DISCRETELY PRESENTED COMPONENT UNITS  
Year Ended October 31, 1999

	Governmental Fund Types		
	General	Special Revenue	Debt Service
Revenues:			
Taxes	\$ 12,707,200	\$ 57,349,172	\$ 2,177,431
Utilities System payments in lieu of taxes	14,190,874	-	-
Licenses and permits	2,096,281	890,635	-
Intergovernmental	3,207,158	11,413,439	-
Charges for services	4,410,764	4,486,004	-
Fines and forfeits	1,158,735	335,449	-
Investment income	1,178,069	667,012	1,221,710
Miscellaneous	1,088,384	547,898	44,487
Total revenues	\$ 40,037,465	\$ 75,689,609	\$ 3,443,628
Expenditures:			
Current -			
General government	\$ 76,974,121	\$ 4,849,475	\$ 74,612
Public safety	21,876,732	3,818,405	-
Public transportation	-	2,132,464	-
Streets and drainage	9,479,762	1,659,443	-
Urban redevelopment and housing	-	2,430,647	-
Economic development and assistance	47,990	295,979	-
Culture and recreation	987,576	9,989,046	-
Health and welfare	13,586	332,023	-
Economic opportunity	-	1,870,137	-
Conservation of natural resources	82,544	-	-
Capital projects	719,453	3,827,378	-
Debt service -			
Principal retirement	279,351	-	10,770,555
Interest and fiscal charges	1,708,022	-	10,411,961
Transfer to paying agent	-	-	-
Total expenditures	\$112,169,137	\$ 31,204,997	\$ 21,257,128
Excess (deficiency) of revenues over expenditures	\$ (72,131,672)	\$ 44,484,612	\$ (17,813,500)
Other financing sources (uses):			
Sale of general fixed assets	\$ 10,864	\$ 15,020	\$ -
Proceeds from sale of bonds/issuance of debt	61,988,341	-	-
Transfer to paying agent	-	-	-
Operating transfers in	19,848,254	8,329,543	23,889,730
Operating transfers out	(10,817,897)	(53,664,482)	(986,558)
Transfers from component units	-	400,000	-
Transfers to primary government	-	-	-
Transfers to component units	(1,257,503)	(38,193)	-
Transfers from primary government	-	-	-
Total other financing sources (uses)	\$ 69,772,059	\$ (44,958,112)	\$ 22,903,172
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ (2,359,613)	\$ (473,500)	\$ 5,089,672
Fund balances, beginning	24,822,020	9,181,470	28,642,671
Residual equity transfers in	179,414	-	-
Residual equity transfers out	-	(179,414)	-
Fund balances, ending	\$ 22,641,821	\$ 8,528,556	\$ 33,732,343

See Notes to Financial Statements.

Capital Projects	Fiduciary Fund Type Expendable Trust	Totals (Memorandum Only)		Totals (Memorandum Only)	
		Primary Government	Component Units	Reporting Entity October 31, 1999	October 31, 1998
\$ -	\$ -	\$ 72,233,803	\$ 310,706	\$ 72,544,509	\$ 73,458,554
-	-	14,190,874	-	14,190,874	9,991,808
-	-	2,986,916	-	2,986,916	5,100,758
1,167,431	-	15,788,028	1,430,940	17,218,968	14,676,078
-	-	8,896,768	3,963,526	12,860,294	14,443,982
-	-	1,494,184	906,261	2,400,445	2,136,971
3,600,684	12,164	6,679,639	521,810	7,201,449	9,378,347
<u>54,774</u>	<u>-</u>	<u>1,735,543</u>	<u>517,386</u>	<u>2,252,929</u>	<u>2,174,566</u>
<u>\$ 4,822,889</u>	<u>\$ 12,164</u>	<u>\$124,005,755</u>	<u>\$ 7,650,629</u>	<u>\$131,656,384</u>	<u>\$131,361,064</u>
\$ 3,369,857	\$ 24,068	\$ 85,292,133	\$ 3,129,196	\$ 88,421,329	\$ 24,312,362
6,254,746	-	31,949,883	-	31,949,883	34,994,901
1,797	-	2,134,261	-	2,134,261	2,420,024
2,894,514	-	14,033,719	-	14,033,719	13,145,017
48,118	-	2,478,765	-	2,478,765	2,207,056
-	-	343,969	418,648	762,617	753,261
4,119,707	-	15,096,329	4,086,510	19,182,839	18,917,648
-	-	345,609	-	345,609	386,567
-	-	1,870,137	-	1,870,137	1,546,890
-	-	82,544	-	82,544	51,550
31,219,477	-	35,766,308	9,451	35,775,759	27,217,004
-	-	11,049,906	-	11,049,906	10,761,405
-	-	12,119,983	-	12,119,983	9,506,599
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>138,461</u>
<u>\$ 47,908,216</u>	<u>\$ 24,068</u>	<u>\$212,563,546</u>	<u>\$ 7,643,805</u>	<u>\$220,207,351</u>	<u>\$146,358,745</u>
<u>\$(43,085,327)</u>	<u>\$(11,904)</u>	<u>\$(88,557,791)</u>	<u>\$ 6,824</u>	<u>\$(88,550,967)</u>	<u>\$(14,997,681)</u>
\$ 61,933	\$ -	\$ 87,817	\$ 280,000	\$ 367,817	\$ 120,618
54,600,000	-	116,588,341	52,597	116,640,938	49,920,000
-	-	-	-	-	(6,920,000)
19,977,355	9,684	72,054,566	-	72,054,566	69,367,551
(7,406,792)	-	(72,875,729)	-	(72,875,729)	(69,999,841)
-	-	400,000	-	400,000	184,531
-	-	-	(300,000)	(300,000)	(184,531)
(300,000)	-	(1,595,696)	-	(1,595,696)	(1,866,835)
<u>-</u>	<u>-</u>	<u>-</u>	<u>1,383,770</u>	<u>1,383,770</u>	<u>1,668,080</u>
<u>\$ 66,932,496</u>	<u>\$ 9,684</u>	<u>\$114,659,299</u>	<u>\$ 1,416,367</u>	<u>\$116,075,666</u>	<u>\$ 42,289,573</u>
\$ 23,847,169	\$ (2,220)	\$ 26,101,508	\$ 1,423,191	\$ 27,524,699	\$ 27,291,892
91,306,644	301,484	154,254,289	9,430,909	163,685,198	136,193,877
-	-	179,414	-	179,414	62,093
<u>-</u>	<u>-</u>	<u>(179,414)</u>	<u>-</u>	<u>(179,414)</u>	<u>(62,093)</u>
<u>\$115,153,813</u>	<u>\$ 299,264</u>	<u>\$180,355,797</u>	<u>\$ 10,854,100</u>	<u>\$191,209,897</u>	<u>\$163,485,769</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -  
BUDGET (GAAP BASIS) AND ACTUAL  
GENERAL, SPECIAL REVENUE AND DEBT SERVICE FUND TYPES  
Year Ended October 31, 1999

	General Fund		Variance - Favorable (Unfavorable)
	Budget	Actual	
Revenues:			
Taxes	\$ 12,809,127	\$ 12,707,200	\$ (101,927)
Utilities System payments in lieu of taxes	14,190,874	14,190,874	-
Licenses and permits	1,920,900	2,096,281	175,381
Intergovernmental	3,095,763	3,207,158	111,395
Charges for services	5,409,463	4,410,764	(998,699)
Fines and forfeits	942,000	1,158,735	216,735
Investment income	1,396,100	1,178,069	(218,031)
Miscellaneous	<u>551,629</u>	<u>1,088,384</u>	<u>536,755</u>
Total revenues	<u>\$ 40,315,856</u>	<u>\$ 40,037,465</u>	<u>\$ (278,391)</u>
Expenditures:			
Current -			
General government	\$ 16,513,813	\$ 76,974,121	\$ (60,460,308)
Public safety	23,160,728	21,876,732	1,283,996
Public transportation	-	-	-
Streets and drainage	9,786,976	9,479,762	307,214
Urban redevelopment and housing	-	-	-
Economic development and assistance	48,627	47,990	637
Culture and recreation	1,062,446	987,576	74,870
Health and welfare	18,466	13,586	4,880
Economic opportunity	-	-	-
Conservation of natural resources	93,873	82,544	11,329
Capital projects	1,005,402	719,453	285,949
Debt service -			
Principal retirement	1,100,000	279,351	820,649
Interest and fiscal charges	<u>2,683,591</u>	<u>1,708,022</u>	<u>975,569</u>
Total expenditures	<u>\$ 55,473,922</u>	<u>\$112,169,137</u>	<u>\$ (56,695,215)</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (15,158,066)</u>	<u>\$ (72,131,672)</u>	<u>\$ (56,973,606)</u>
Other financing sources (uses):			
Proceeds from issuance of debt	\$ -	\$ 61,988,341	\$ 61,988,341
Proceeds from the sale of fixed assets	-	10,864	10,864
Transfers to paying agent	-	-	-
Operating transfers in	20,230,081	19,848,254	(381,827)
Operating transfers out	(13,984,753)	(10,817,897)	3,166,856
Transfers from component units	-	-	-
Transfers to component units	<u>(1,583,491)</u>	<u>(1,257,503)</u>	<u>325,988</u>
Total other financing sources (uses)	<u>\$ 4,661,837</u>	<u>\$ 69,772,059</u>	<u>\$ 65,110,222</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>\$ (10,496,229)</u>	<u>\$ (2,359,613)</u>	<u>\$ 8,136,616</u>
Fund balances, beginning	10,428,038	24,822,020	14,393,982
Residual equity transfers in	68,191	179,414	111,223
Residual equity transfers out	-	-	-
Fund balances, ending	<u>\$ -0-</u>	<u>\$ 22,641,821</u>	<u>\$ 22,641,821</u>

See Notes to Financial Statements.

<u>Special Revenue Funds (See Note 26)</u>			<u>Debt Service Funds (See Note 27)</u>		
<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
\$ 58,254,104	\$ 57,349,172	\$ (904,932)	\$ 2,077,600	\$ 2,177,431	\$ 99,831
880,300	890,635	10,335	-	-	-
18,510,977	11,413,439	(7,097,538)	-	-	-
4,753,520	4,486,004	(267,516)	-	-	-
331,400	335,449	4,049	-	-	-
619,605	631,172	11,567	1,480,000	1,184,902	(295,098)
<u>951,703</u>	<u>586,091</u>	<u>(365,612)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 84,301,609</u>	<u>\$ 75,691,962</u>	<u>\$ (8,609,647)</u>	<u>\$ 3,557,600</u>	<u>\$ 3,362,333</u>	<u>\$ (195,267)</u>
\$ 7,638,218	\$ 4,823,495	\$ 2,814,723	\$ 83,000	\$ 74,612	\$ 8,388
4,033,928	3,818,405	215,523	-	-	-
2,384,615	2,132,464	252,151	-	-	-
1,809,258	1,659,443	149,815	-	-	-
4,998,875	2,430,647	2,568,228	-	-	-
463,302	295,979	167,323	-	-	-
10,786,416	9,989,046	797,370	-	-	-
471,823	332,023	139,800	-	-	-
3,267,772	1,870,137	1,397,635	-	-	-
-	-	-	-	-	-
9,684,418	3,827,378	5,857,040	-	-	-
-	-	-	10,699,000	10,714,000	(15,000)
-	-	-	<u>10,395,983</u>	<u>10,397,286</u>	<u>(1,303)</u>
<u>\$ 45,538,625</u>	<u>\$ 31,179,017</u>	<u>\$ 14,359,608</u>	<u>\$ 21,177,983</u>	<u>\$ 21,185,898</u>	<u>\$ (7,915)</u>
\$ 38,762,984	\$ 44,512,945	\$ 5,749,961	\$ (17,620,383)	\$ (17,823,565)	\$ (203,182)
\$ 3,000	\$ 15,020	\$ 12,020	\$ -	\$ -	\$ -
-	-	-	-	-	-
10,928,034	7,845,128	(3,082,906)	23,915,535	23,889,730	(25,805)
(55,211,305)	(53,664,482)	1,546,823	(1,115,000)	(986,558)	128,442
-	-	-	-	-	-
<u>(33,193)</u>	<u>(38,193)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ (44,313,464)</u>	<u>\$ (45,842,527)</u>	<u>\$ (1,529,063)</u>	<u>\$ 22,800,535</u>	<u>\$ 22,903,172</u>	<u>\$ 102,637</u>
\$ (5,555,480)	\$ (1,329,582)	\$ 4,225,898	\$ 5,180,152	\$ 5,079,607	\$ (100,545)
5,623,671	8,788,050	3,164,379	92,953	27,777,835	27,684,882
-	-	-	-	-	-
<u>(68,191)</u>	<u>(179,414)</u>	<u>(111,223)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ -0-</u>	<u>\$ 7,279,054</u>	<u>\$ 7,279,054</u>	<u>\$ 5,273,105</u>	<u>\$ 32,857,442</u>	<u>\$ 27,584,337</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS -  
ALL PROPRIETARY FUND TYPES, SIMILAR TRUST FUNDS  
AND DISCRETELY PRESENTED COMPONENT UNITS  
Year Ended October 31, 1999

	Proprietary Fund		
	Enterprise		
	Utilities System	Lafayette Public Power Authority	Environ- mental Services
Operating revenues:			
Charges for services	\$142,969,553	\$ 39,749,420	\$ 5,461,538
Contributions	-	-	-
Interest and miscellaneous	-	-	53,993
Total operating revenues	<u>\$142,969,553</u>	<u>\$ 39,749,420</u>	<u>\$ 5,515,531</u>
Operating expenses:			
Production, collection and cost of services	\$ 77,926,963	\$ 23,639,528	\$ 5,558,142
Distribution and treatment	11,319,982	156,107	-
Administrative and general	10,201,345	2,445,030	315,752
Interest on bonds	-	-	-
Depreciation and amortization	11,141,709	4,482,146	119,860
Benefit payments and refunds	-	-	-
Transfer to City in lieu of taxes	14,190,874	-	-
Transfer to state retirement system	-	-	-
Other	-	-	-
Total operating expenses	<u>\$124,780,873</u>	<u>\$ 30,722,811</u>	<u>\$ 5,993,754</u>
Operating income (loss)	<u>\$ 18,188,680</u>	<u>\$ 9,026,609</u>	<u>\$ (478,223)</u>
Nonoperating revenues (expenses):			
Investment income	\$ 3,498,057	\$ 1,404,817	\$ -
Costs recovered (to be recovered) through billings to the City (net)	-	(2,384,390)	-
Interest expense	(1,975,799)	(6,755,190)	-
Other (net)	<u>(120,281)</u>	<u>(1,463,597)</u>	<u>8,285</u>
Total nonoperating revenues (expenses)	<u>\$ 1,401,977</u>	<u>\$ (9,198,360)</u>	<u>\$ 8,285</u>
Income (loss) before operating transfers	\$ 19,590,657	\$ (171,751)	\$ (469,938)
Other financing sources (uses):			
Operating transfers in	-	-	431,296
Operating transfers out	(187)	-	-
Transfer from primary government	-	-	-
Net income (loss)	\$ 19,590,470	\$ (171,751)	\$ (38,642)
Add depreciation and loss on assets that reduce contributed capital	-	-	96,413
Increase (decrease) in retained earnings	\$ 19,590,470	\$ (171,751)	\$ 57,771
Retained earnings (accumulated deficits), beginning	<u>311,351,165</u>	<u>7,809,117</u>	<u>(439,627)</u>
Retained earnings (accumulated deficits), ending	<u>\$330,941,635</u>	<u>\$ 7,637,366</u>	<u>\$ (381,926)</u>

See Notes to Financial Statements.

<u>Types</u>		<u>Totals</u>			<u>Totals</u>		
<u>Animal Control Shelter</u>	<u>Total Enterprise Fund Types</u>	<u>Internal Service</u>	<u>(Memorandum Only) Primary Government</u>	<u>Component Units</u>	<u>(Memorandum Only) Reporting Entity</u>	<u>October 31, 1999</u>	<u>October 31, 1998</u>
\$ 140,773	\$ 188,321,284	\$17,826,886	\$206,148,170	\$ -	\$206,148,170	\$198,983,021	
-	-	-	-	93,498	93,498	2,476,121	
321	54,314	1,858,685	1,912,999	1,929,641	3,842,640	5,183,155	
<u>\$ 141,094</u>	<u>\$ 188,375,598</u>	<u>\$19,685,571</u>	<u>\$208,061,169</u>	<u>\$ 2,023,139</u>	<u>\$210,084,308</u>	<u>\$206,642,297</u>	
\$ 442,293	\$ 107,566,926	\$23,180,450	\$130,747,376	\$ -	\$130,747,376	\$126,483,963	
-	11,476,089	-	11,476,089	-	11,476,089	11,303,318	
90,929	13,053,056	-	13,053,056	87,641	13,140,697	11,772,795	
-	-	-	-	893,375	893,375	1,054,425	
84,947	15,828,662	-	15,828,662	-	15,828,662	15,052,519	
-	-	-	-	277,666	277,666	3,135,594	
-	14,190,874	-	14,190,874	-	14,190,874	9,991,808	
-	-	-	-	12,373,788	12,373,788	-	
-	-	-	-	-	-	9,064	
<u>\$ 618,169</u>	<u>\$ 162,115,607</u>	<u>\$23,180,450</u>	<u>\$185,296,057</u>	<u>\$ 13,632,470</u>	<u>\$198,928,527</u>	<u>\$178,803,486</u>	
\$ (477,075)	\$ 26,259,991	\$ (3,494,879)	\$ 22,765,112	\$ (11,609,331)	\$ 11,155,781	\$ 27,838,811	
\$ 2,075	\$ 4,904,949	\$ 221,467	\$ 5,126,416	\$ -	\$ 5,126,416	\$ 8,242,890	
-	(2,384,390)	-	(2,384,390)	-	(2,384,390)	(1,961,398)	
-	(8,730,989)	-	(8,730,989)	-	(8,730,989)	(9,151,414)	
(776)	(1,576,369)	20,600	(1,555,769)	-	(1,555,769)	(1,026,380)	
<u>\$ 1,299</u>	<u>\$ (7,786,799)</u>	<u>\$ 242,067</u>	<u>\$ (7,544,732)</u>	<u>\$ -</u>	<u>\$ (7,544,732)</u>	<u>\$ (3,896,302)</u>	
\$ (475,776)	\$ 18,473,192	\$ (3,252,812)	\$ 15,220,380	\$ (11,609,331)	\$ 3,611,049	\$ 23,942,509	
390,053	821,349	-	821,349	-	821,349	842,379	
-	(187)	-	(187)	-	(187)	(210,088)	
-	-	-	-	211,927	211,927	198,755	
<u>\$ (85,723)</u>	<u>\$ 19,294,354</u>	<u>\$ (3,252,812)</u>	<u>\$ 16,041,542</u>	<u>\$ (11,397,404)</u>	<u>\$ 4,644,138</u>	<u>\$ 24,773,555</u>	
85,723	182,136	131,490	313,626	-	313,626	321,665	
\$ -0-	\$ 19,476,490	\$ (3,121,322)	\$ 16,355,168	\$ (11,397,404)	\$ 4,957,764	\$ 25,095,220	
2,549	318,723,134	(3,387,307)	315,335,827	24,426,188	339,762,015	314,666,795	
<u>\$ 2,549</u>	<u>\$ 318,199,624</u>	<u>\$ (6,508,629)</u>	<u>\$331,690,995</u>	<u>\$ 13,028,784</u>	<u>\$344,719,779</u>	<u>\$339,762,015</u>	

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

COMBINED STATEMENT OF CASH FLOWS - ALL PROPRIETARY FUND TYPES  
AND DISCRETELY PRESENTED COMPONENT UNITS  
Year Ended October 31, 1999

	Enterprise			
	Utilities System	Lafayette Public Power Authority	Environ - mental Services	Animal Control Shelter
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Operating income (loss)	\$ 18,188,680	\$ 9,026,609	\$ (478,223)	\$ (477,075)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:				
Depreciation	11,141,709	4,482,146	119,861	84,947
Other	887,460	1,238,991	51,765	-
Changes in assets and liabilities	(76,508)	(5,440,194)	(180,143)	6,627
Net cash provided by (used in) operating activities	<u>\$ 30,141,341</u>	<u>\$ 9,307,552</u>	<u>\$ (486,740)</u>	<u>\$ (385,501)</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
Increase in cash overdraft	\$ -	\$ -	\$ 198,129	\$ -
Principal paid on bond maturities	-	-	-	-
Principal collected on mortgage-loans	-	-	-	-
Transfers from other funds	-	-	273,302	401,103
Transfers to other funds	(187)	-	-	-
State grant	-	-	-	-
Other	105,137	-	15,309	-
Net cash provided by (used in) noncapital financing activities	<u>\$ 104,950</u>	<u>\$ -0-</u>	<u>\$ 486,740</u>	<u>\$ 401,103</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Acquisition of capital assets	\$ (20,115,229)	\$ (207,403)	\$ -	\$ -
Principal paid on bond maturities	(5,475,000)	(8,750,000)	-	-
Interest paid on revenue bonds	(1,961,704)	(7,364,339)	-	-
Proceeds from revolving loan fund	597,186	-	-	-
Capital contributed by outside parties	59,899	-	-	-
Proceeds on disposition of fixed assets	-	297,166	-	-
Net cash used in capital and related financing activities	<u>\$ (26,894,848)</u>	<u>\$ (16,024,576)</u>	<u>\$ -0-</u>	<u>\$ -0-</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Principal collected on mortgage-backed securities	\$ -	\$ -	\$ -	\$ -
Purchases of investments, net	(9,608,161)	(425,181)	-	(17,268)
Interest on investments	6,092,719	1,794,809	-	2,075
Other	(275,021)	-	-	-
Net cash provided by (used in) investing activities	<u>\$ (3,790,463)</u>	<u>\$ 1,369,628</u>	<u>\$ -0-</u>	<u>\$ (15,193)</u>
Net increase (decrease) in cash and cash equivalents	\$ (439,020)	\$ (5,347,396)	\$ -	\$ 409
Cash and cash equivalents at beginning of year	33,463,300	22,119,364	-	2,531
Cash and cash equivalents at end of year	<u>\$ 33,024,280</u>	<u>\$ 16,771,968</u>	<u>\$ -0-</u>	<u>\$ 2,940</u>
<b>Noncash investing, capital and financing activities:</b>				
Capital assets acquired by contribution	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 7,954</u>	<u>\$ 30,141</u>
Book value of assets disposed	<u>\$ 33,790</u>	<u>\$ -0-</u>	<u>\$ 7,024</u>	<u>\$ 776</u>

See Notes to Financial Statements.

Total Enterprise Fund Types	Internal Service	Totals (Memorandum Only)		Totals (Memorandum Only) Reporting Entity	
		Primary Government	Component Units	October 31, 1999	October 31, 1998
\$ 26,259,991	\$(3,494,879)	\$ 22,765,112	\$ 428,003	\$ 23,193,115	\$ 26,239,711
15,828,663	130,123	15,958,786	-	15,958,786	15,183,704
2,178,216	-	2,178,216	(315,507)	1,862,709	1,167,482
<u>(5,690,218)</u>	<u>2,150,842</u>	<u>(3,539,376)</u>	<u>(757)</u>	<u>(3,540,133)</u>	<u>1,305,544</u>
\$ 38,576,652	\$(1,213,914)	\$ 37,362,738	\$ 111,739	\$ 37,474,477	\$ 43,896,441
\$ 198,129	\$ 819,203	\$ 1,017,332	\$ -	\$ 1,017,332	\$ 187,735
-	-	-	(2,492,613)	(2,492,613)	(2,187,031)
-	-	-	1,072,317	1,072,317	1,066,858
674,405	-	674,405	-	674,405	842,379
(187)	-	(187)	-	(187)	(210,088)
-	645,849	645,849	-	645,849	345,288
<u>120,446</u>	<u>-</u>	<u>120,446</u>	<u>-</u>	<u>120,446</u>	<u>(61,328)</u>
\$ 992,793	\$ 1,465,052	\$ 2,457,845	\$ (1,420,296)	\$ 1,037,549	\$ (16,187)
\$(20,322,632)	\$ -	\$(20,322,632)	\$ -	\$(20,322,632)	\$(26,519,011)
(14,225,000)	-	(14,225,000)	-	(14,225,000)	(14,725,000)
(9,326,043)	-	(9,326,043)	-	(9,326,043)	(9,855,178)
597,186	-	597,186	-	597,186	9,911,456
59,899	-	59,899	-	59,899	125,030
<u>297,166</u>	<u>-</u>	<u>297,166</u>	<u>-</u>	<u>297,166</u>	<u>-</u>
\$ (42,919,424)	\$ -0-	\$ (42,919,424)	\$ -0-	\$ (42,919,424)	\$ (41,062,703)
\$ -	\$ -	\$ -	\$ 1,374,439	\$ 1,374,439	\$ 1,311,334
(10,050,610)	(478,016)	(10,528,626)	(15,692)	(10,544,318)	(6,193,705)
7,889,603	265,740	8,155,343	-	8,155,343	6,536,074
<u>(275,021)</u>	<u>-</u>	<u>(275,021)</u>	<u>-</u>	<u>(275,021)</u>	<u>(421,034)</u>
\$ (2,436,028)	\$ (212,276)	\$ (2,648,304)	\$ 1,358,747	\$ (1,289,557)	\$ 1,232,669
\$ (5,786,007)	\$ 38,862	\$ (5,747,145)	\$ 50,190	\$ (5,696,955)	\$ 4,050,220
55,585,195	129,272	55,714,467	1,240,381	56,954,848	52,904,628
\$ 49,799,188	\$ 168,134	\$ 49,967,322	\$ 1,290,571	\$ 51,257,893	\$ 56,954,848
\$ 35,095	\$ 14,607	\$ 52,702	\$ -0-	\$ 52,702	\$ 585,291
\$ 41,590	\$ 1,448	\$ 43,038	\$ -0-	\$ 43,038	\$ 12,310



LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

STATEMENTS OF CHANGES IN NET ASSETS - FIDUCIARY FUND TYPE  
Years Ended October 31, 1999 and 1998

	<u>1999</u>	<u>1998</u>
Operations:		
Net investment income	\$ 37,856	\$ 53,709
Distributions to participants from net investment income	\$ (37,856)	\$ (53,709)
Other transactions :		
Participant deposits	\$2,363,127	\$1,913,363
Less distributions to participants	<u>1,935,358</u>	<u>1,995,172</u>
Increase (decrease) from other transactions and total increase (decrease) in net assets	\$ 427,769	\$ (81,809)
Net assets, beginning	<u>812,626</u>	<u>894,435</u>
Net assets, ending	<u>\$1,240,395</u>	<u>\$ 812,626</u>

See Notes to Financial Statements.

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 have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. 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. 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 described below.

1. A potential component unit must have separate corporate powers that distinguish it as being legally separate from the primary government. These include the right to incur its own debt, levy its own taxes and charges, expropriate property in its own name, sue and be sued in its own name without recourse to a state or local government, and the right to buy, sell, lease and mortgage property in its own name.
2. The primary government must be financially accountable for a potential component unit. Financial accountability may exist as a result of the primary government appointing a voting majority of the potential component unit's governing body; their ability to impose their will on the potential component unit by significantly influencing the programs, projects, activities, or level of services performed by or provided by the potential component unit; or the existence of a financial benefit or burden. In addition, financial accountability may also exist as a result of a potential component unit being fiscally dependent on the primary government.

In some instances, the potential component unit should be included in the reporting entity (even when the criteria in No. 2 above are not met), if exclusion would render the reporting entity's financial statements incomplete or misleading.

Primary government:

Lafayette City-Parish Consolidated Government - The Government operates under an elected President-Council (9 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 utility 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. These financial statements present the Lafayette City-Parish Consolidated Government (the primary government) and eight of its component units. Other component units, which should be included in order to conform with generally accepted accounting principles, are omitted.

Individual component units:

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 Lafayette City-Parish Consolidated 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 -

The component units column in the combined financial statements includes the financial data of eight of the Government's other component units. They are reported in a separate column to emphasize that they are legally separate from the Government.

NOTES TO FINANCIAL STATEMENTS

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 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.

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. Each entity is governed by separately elected boards. During the current 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 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.

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.

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.

Fund accounting:

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

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

Funds are classified into three categories: governmental, proprietary and fiduciary. Each category, in turn, is divided into separate "fund types."

Governmental funds are used to account for all or most of the Government's general activities, including the collection and disbursement of earmarked monies (special revenue funds), the acquisition or construction of general fixed assets (capital projects funds), and the servicing of general long-term debt (debt service funds). The general fund is used to account for all activities of the general government not accounted for in some other fund.

Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Goods or services from such activities can be provided either to outside parties (enterprise funds) or to other departments or agencies primarily within the Government (internal service funds).

Proprietary funds are reported in accordance with GASB Statement No. 20, Accounting and Financial Reporting for Proprietary Funds and other Governmental Entities that use Proprietary Fund Accounting. This standard requires that all applicable GASB pronouncements, Financial Accounting Standards Board (FASB) Statements and Interpretations, Accounting Principles Board (APB) Opinions, and Accounting Research Bulletins (ARBs) issued on or before November 30, 1989 be applied to proprietary activities unless they (FASB Statements and Interpretations, ARB Opinions, and ARBs) conflict with or contradict GASB pronouncements.

## NOTES TO FINANCIAL STATEMENTS

GASB Statement No. 20 also states that for proprietary activities, management may elect to apply all FASB Statements and Interpretations issued after November 30, 1989, except for those that conflict with or contradict GASB pronouncements. Proprietary activities under the control of the Government will not elect to apply FASB Statements and Interpretations issued after November 30, 1989, unless they are adopted by GASB.

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the Government. When these assets are held under the terms of a formal trust agreement, either a pension trust fund or an expendable trust fund is used. The term "expendable" refers to the fact that the Government is not under an obligation to maintain the trust principal. Agency funds generally are used to account for assets that the government holds on behalf of others as their agent.

### Basis of accounting:

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds and expendable trust funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

All proprietary funds and pension trust funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. Fund equity (i.e., net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund-type operating statements present increases (e.g., revenues) and decreases (e.g., expenses) in net total assets.

The modified accrual basis of accounting is used by all governmental fund types, expendable trust funds and agency funds. Under the modified accrual basis of accounting, 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. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt are recorded as fund liabilities when due. 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.

In addition to ad valorem and sales taxes, those major revenues susceptible to accrual are earned grant revenues and other intergovernmental revenues, charges for services and interest on investments. Franchise fees, licenses and permits, and court fines are recognized when received because they are not objectively measurable. Revenues from special assessments are recognized in the year in which the annual installments become due and payable.

The accrual basis of accounting is utilized by proprietary fund types and pension trust funds. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

The Consolidated Government reports deferred revenue on its combined balance sheet. Deferred revenues arise when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred revenues also arise when resources are received by the Government before its has a legal claim to them, as when grant monies are received prior to the recognition of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the Government has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized.

### Budgets:

Budgets are adopted on a basis consistent with generally accepted accounting principles except for the Urban Development Action Grant Fund in the special revenue fund type, which adopts a non-GAAP basis budget. Annual appropriated budgets are adopted for the general, special revenue and debt service funds, except the special assessment bond funds in the debt service fund type and the CD-First Time Homebuyer Fund and the LPTFA-First Time Homebuyer Fund in the special revenue fund type. All annual appropriations lapse at fiscal year end. Project-length financial plans are adopted for all capital projects funds, except for the Sales Tax Capital Improvements Fund for which an operating budget is adopted.

Encumbrances represent commitments related to unperformed contracts for goods and services. Encumbrance accounting - under which purchase orders, contracts and other commitments for the expenditure of resources are recorded to reserve that portion of the applicable appropriation - is utilized in the general, special revenue and capital projects funds.

Encumbrances outstanding of a material amount at year end are reported as reservations of fund balances and do not constitute expenditures or liabilities because the commitments will be honored during the subsequent year.

NOTES TO FINANCIAL STATEMENTS

Cash and investments:

Cash includes amounts in demand deposits, with paying agents and on hand. In accordance with GASB Statement No. 31, investments meeting the criteria specified in the Statement are stated at fair value. 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 Government sponsors an investment pool for its own monies and monies of legally separate entities that are not component units. In accordance with GASB Statement No. 31, the activity of the pool is reported as described below. The external portion of the pool (that is, the portion belonging to the non-component unit participants) is reported in the Investment Trust Fund. The internal portion of the pool, except for the portion belonging to component units with different fiscal years, is reported in the individual participating funds and component units of the Government. The portion belonging to component units with different fiscal years is reported in the Consolidated Cash Account Fund, an agency fund. These amounts are reflected as "Due from/to Consolidated Cash Account" on the balance sheet.

For purposes of statements of cash flows for proprietary fund types, highly liquid investments (including restricted assets) with a maturity of three months or less when purchased are considered to be cash equivalents.

Short-term interfund receivables/payables:

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" on the balance sheet; or, if component units are involved, as "due from component units/primary government" or "due to component units/primary government."

Charges for administrative expenses:

All City accounting and administrative functions are consolidated under the Departments of Finance and Administrative Services within the General Fund of the Lafayette City-Parish Consolidated Government, and all operations and costs of these departments have been budgeted as General Fund expenditures, even though a portion of such expenditures are incurred for the Utilities System Fund and several other governmental agencies for which the Government provides accounting and data processing services. The Utilities System, Municipal Transit System, and certain other City activities have been billed for these administrative costs based, primarily, on a cost allocation study performed by David M. Griffith and Associates, Ltd.

Inventories:

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.

Bond discounts/issuance costs and deferred debits:

In governmental fund types, bond discounts and issuance costs are recognized in the current period. In proprietary fund types, bond discount and issuance costs are deferred and amortized over the terms of the bonds to which such discounts and costs apply. Also included in deferred debits of the proprietary fund types are costs to be recovered from future billings of LPPA to the Lafayette City-Parish Consolidated 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. It is anticipated that all such deferred costs will be recovered by 2006.

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:

General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures in governmental funds, and the related assets are reported in the general fixed assets account group. All 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 general fixed assets of Lafayette Parish Government which were purchased prior to 1980 are valued at estimated historical cost with the exception of buildings.

NOTES TO FINANCIAL STATEMENTS

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. As a result of consolidation, 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's General Fixed Assets Account Group.

Public domain ("infrastructure") general fixed assets consisting of roads, bridges, curbs and gutters, streets and sidewalks, drainage systems and lighting systems are not capitalized, as these assets are immovable and of value only to the City and the Parish.

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.

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. Improvements are capitalized and depreciated over the remaining useful lives of the related fixed assets, as applicable.

Assets in the general fixed assets account group are not depreciated. Depreciation of buildings, equipment and vehicles in the proprietary fund types is computed using the straight-line method.

Unpaid accumulated vacation and sick pay:

Employees earn vacation pay in varying amounts ranging from 8 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.

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.

Vested or accumulated vacation leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. Amounts of vested or accumulated vacation leave that are not expected to be liquidated with expendable available financial resources

are reported in the general long-term debt account group. No expenditure is reported for these amounts. Vested or accumulated vacation leave of proprietary funds is recorded as an expense and liability of those funds as the benefits accrue to employees. In accordance with the provisions of Statement of Financial Accounting Standards No. 43, "Accounting for Compensated Absences," no liability is recorded for nonvesting accumulating rights to receive sick pay benefits.

Long-term debt:

Long-term debt is recognized as a liability of a governmental fund when due. For other long-term obligations, only that portion expected to be financed from expendable available financial resources is reported as a fund liability of a governmental fund. The remaining portion of such obligations is reported in the general long-term debt account group. Long-term liabilities expected to be financed from proprietary fund operations are accounted for in those funds.

Fund equity:

Contributed capital is recorded in proprietary funds that have received capital grants or contributions from developers, customers or other funds. Reserves represent those portions of fund equity not appropriate for expenditure or legally segregated for a specific future use. Designated fund balances represent tentative plans for future use of financial resources.

Interfund transactions:

Quasi-external transactions are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Nonrecurring or nonroutine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers. Transfers between the primary government and discretely presented component units are reported separately from other operating transfers. At year end, the amount reported as transfers from component units is \$100,000 more than the amount reported as transfers to primary government. This is the result of LPTFA's fiscal year end being March 31, rather than October 31.

NOTES TO FINANCIAL STATEMENTS

Comparative data:

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

Certain amounts in the 1998 financial statements have been reclassified to the 1999 presentation. Such reclassifications had no material effect on fund equity as previously reported.

Total columns on combined statements - overview:

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

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.

Note 2. Legal Compliance

In November 1992, voters of the City and Parish of Lafayette approved a home rule charter consolidating the governmental functions of the City of Lafayette with the governmental functions of Lafayette Parish Government. On June 3, 1996, the consolidated home rule charter of Lafayette City-Parish Consolidated Government took effect. The City-Parish Government follows the following procedures in establishing the budgetary data reflected in the financial statements:

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 intra departmental transfer of line item appropriations) to mean control at the departmental/fund level.

6. Those budgets which the Consolidated Government adopts are on a basis consistent with generally accepted accounting principles as applied to governmental units, except for Urban Development Action Grant Fund in the special revenue fund type.

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.

Budgeted amounts are as originally adopted or as amended in accordance with the procedures outlined above.

Note 3. Ad Valorem Taxes

Primary government

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 actually billed to taxpayers in November. Billed taxes become delinquent on January 1 of the following year. Revenues from ad valorem taxes are budgeted in the year billed and recognized as revenue when collected.

NOTES TO FINANCIAL STATEMENTS

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, 1999, taxes of 13.21 mills were levied on property with assessed valuations totaling \$542,680,377 and were dedicated as follows:

General corporate purposes	5.59 mills
Maintenance of public streets	1.29 mills
Maintenance of public buildings	1.13 mills
Recreation and parks	1.92 mills
Maintenance and operation of fire and police departments	3.28 mills

Total taxes levied were \$7,168,813. Taxes receivable at October 31, 1999 totaled \$341,503, all of which is considered uncollectible.

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 1998 and were billed to the taxpayers by the Assessor in November of 1998. 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, when the majority of the taxes are actually collected.

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, 1999, taxes were levied in 1998 on property with assessed valuations totaling \$783,185,323 and were dedicated as follows:

General corporate purposes, in city	1.58 mills
General corporate purposes	3.16 mills
Maintenance of buildings, road and bridges	17.08 mills
Debt service	3.92 mills
Health unit	1.01 mills

Total taxes levied during 1998 for 1999, exclusive of homestead exemptions, were \$13,439,983.

Component Units

Ad valorem taxes for Downtown Development Authority attach as an enforceable lien on property as of January 1 of each year. 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, when the majority of the taxes are actually collected.

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 the Authority net of deductions for Pension Fund contributions.

For the year ended December 31, 1999, taxes were levied on property with assessed valuations totaling \$33,626,030. The millage for the year was 9.33.

Total taxes levied, exclusive of homestead exemptions, were \$309,118. Taxes receivable at December 31, 1999 totaled \$156,600, all of which is considered collectible.

Note 4. Interfund Receivables, Payables

	Interfund Receivables	Interfund Payables
General Fund	\$ 2,142,602	\$ 1,044,169
Special revenue funds -		
Recreation and Parks	96,247	-
City Park Golf Course	-	102,206
Vieux Chenes Golf Course	-	75,194
Heymann Performing Arts Center	-	83,040
Natural History Museum and Planetarium	9,308	-
Municipal Transit System	450	40,746
Parking Program	-	122,302
Drug Free Schools Grant	-	4,275
1961 Sales Tax Trust	185,348	2,183,017
1985 Sales Tax Trust	239,632	2,032,648
Housing Rehabilitation Program Grant	101,537	-
DARE Project Grant	-	11,131
Road and Bridge Maintenance	299,746	-
Parishwide Drainage Maintenance	89,719	-
Adult Correctional Facility Maintenance	681,686	479,629
Courthouse and Jail Maintenance	-	681,686
War Memorial Building	-	179,414
City/Parish Forensic Facility	41,641	-

(continued)



NOTES TO FINANCIAL STATEMENTS

Note 4. Interfund Receivables, Payables (Continued)

	Interfund Receivables	Interfund Payables	Interfund Receivables	Interfund Payables
Coroner's Expense	4,718	3,739	\$ 86,513	\$ 1,040,815
FHWA 736-28-0015	-	1,572	-	4,232,302
FHWA 736-28-0017	45,570	-	11,862	-
FHWA 736-28-0019	4,925	-	7,527	-
FTA LA-90-X112	-	63	-	-
FTA 736-28-0013	70	-	-	86,514
FTA 736-28-0018	715	-	597,566	-
FTA 736-28-0021	850	-	-	-
Parish Transit Study	10,145	-	3,870,865	-
JTPA Welfare to Work	-	450	1,040,815	7,530
DHH Acadiana Recovery Center Startup	3	-	-	-
DHH Recovery Center	-	-	-	-
Inpatient Grant 99/00	-	3	-	-
DHH Drug Court OJP Implementation	-	-	-	-
Grant	-	15,417	-	-
Debt service funds -	-	-	-	-
1961 Sales Tax Bond Funds	54,134	185,348	-	-
1986 Sales Tax Bond Funds	142,699	239,632	-	-
Sewer Assessment Bond	-	74,580	-	-
Capital projects funds -	-	-	-	-
Sales Tax Capital Improvement	3,259,442	-	-	-
Bond Construction Funds -	-	-	-	-
1985 Sales Tax	-	1,297	-	-
1989 Sales Tax	-	2,809	-	-
1990 Sales Tax	-	9,001	-	-
1993 Sales Tax	6,246	17,018	-	-
1997A Sales Tax	-	37,116	-	-
1997B Sales Tax	-	38,250	-	-
1998 Sales Tax	-	235,169	-	-
1999A Sales Tax	-	1,216,633	-	-
1999B Sales Tax	1,354,231	-	-	-
Enterprise funds -	-	-	-	-
Utilities System	583,481	56,934	-	-
Lafayette Public Power Authority	-	469,381	-	-
Environmental Services Disposal	157,994	-	-	-
Animal Control Shelter	-	36,265	-	-
Internal service funds -	-	-	-	-
Self-insurance	514	-	-	-
Group Hospitalization	170,749	-	-	-
Fiduciary type funds -	-	-	-	-
Payroll Fund	-	4,268	-	-
	<u>\$ 9,684,402</u>	<u>\$ 9,684,402</u>	<u>\$ 9,684,402</u>	<u>\$ 9,684,402</u>

The amount reported above as due to component units from the Consolidated Cash Account is \$236,129 less than the amount reported as due from Consolidated Cash Account in the component units. This is caused by Lafayette Public Trust Financing Authority's (LPTFA) fiscal year end being March 31 and Downtown Development Authority's (DDA) fiscal year end being December 31 rather than October 31. At October 31, the Consolidated Cash Account owed LPTFA \$3,865,766 and DDA \$366,536 compared to LPTFA's March 31 balance of \$3,870,865 and DDA's December 31 balance of \$597,566. In addition, the primary government reported \$11,859 more as due from component units than the amount reported as due to primary governments by the component units which is caused by the December 31 year end for DDA.

Note 5. Other Receivables

	Other Receivables
Other receivables consisted of the following at October 31, 1999:	
<u>Primary Government</u>	
Lafayette Parish School Board -	\$3,824,825
Sales and use taxes collected but not remitted	-
Lafayette Parish Sheriff's Department -	2,700
Fines and court costs	-
Various municipalities -	-
Refunds for housing juveniles at the	55,345
Juvenile Detention Home	174,767
Reimbursement of other costs	-

(continued)

NOTES TO FINANCIAL STATEMENTS

Note 5. Other Receivables (Continued)

District Court	52,105
Reimbursement of costs	2,354,348
Federal grant funds	
State of Louisiana -	
Refunds for housing juveniles at the	
Juvenile Detention Home	11,707
Federal pass through grant funds	622,162
State grant funds	98,632
State shared revenue	409,771
Other	2,428
Other -	
Coroner fees	11,850
Other	127,062
Loans outstanding	1,743,123
Reimbursements due for other costs	<u>48,800</u>
	<u>\$9,512,625</u>

Component Units

Lafayette Parish Sheriff's Department -	
Ad valorem taxes	\$ 152,518
Fines and court costs	57,961
District Court -	
Reimbursement of costs	54,298
State of Louisiana -	
Federal pass through grant funds	6,504
Hotel/motel tax	237,690
Various Municipalities -	
Reimbursement of costs	435,947
Other	<u>2,402</u>
	<u>\$ 947,320</u>

Note 6. Restricted Assets - Enterprise Funds

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

	1999	1998
Cash with paying agent	\$ 5,574,539	\$ 5,612,143
Bond reserve and capital additions fund	88,808,980	83,449,766
Customers' deposits	4,531,939	4,345,937
Self-insurance funds	<u>1,707,452</u>	<u>1,394,430</u>
	<u>\$100,622,917</u>	<u>\$ 94,802,276</u>

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

	1999	1998
Required bond reserve	\$ 7,299,477	\$ 7,397,423
In lieu of tax payment	14,800,000	13,468,767
Capital additions	<u>55,702,503</u>	<u>62,583,576</u>
	<u>\$ 88,808,980</u>	<u>\$ 83,449,766</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. The Utilities System Fund accounts for its investment in the Unemployment Compensation Fund in the same manner.

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

	1999	1998
Cash with paying agent	\$ 12,786,103	\$ 12,548,239
Bond interest and redemption fund	16,364,391	16,679,250
Bond reserve and contingency fund	1,504,007	1,512,850
Fuel cost stability fund	<u>4,603,011</u>	<u>4,760,143</u>
	<u>\$ 35,257,512</u>	<u>\$ 35,500,482</u>

NOTES TO FINANCIAL STATEMENTS

Note 7. Changes in General Fixed Assets

The following is a summary of changes in the general fixed assets account group during the fiscal year:

	Balance 10/31/98	Additions	Deletions	Balance 10/31/99
Land	\$ 11,722,575	\$ 2,785,262	-	\$ 14,507,837
Buildings and improvements	87,029,560	1,656,761	665,751	88,020,570
Equipment - Vehicles	24,316,167	2,061,644	764,513	25,613,298
Other	15,364,740	2,130,377	1,175,441	16,319,676
	<u>\$138,433,042</u>	<u>\$ 8,633,844</u>	<u>\$ 2,605,705</u>	<u>\$144,461,181</u>
Land and buildings	\$ 163,911	\$ 181,400	\$ 315,857	\$ 29,454
Equipment	<u>739,808</u>	<u>122,960</u>	<u>84,765</u>	<u>778,003</u>
	<u>\$ 903,719</u>	<u>\$ 304,360</u>	<u>\$ 400,622</u>	<u>\$ 807,457</u>

The following is a summary of proprietary fund type fixed assets at October 31, 1999:

	Lafayette Public Power Authority	Environmental Services Disposal	Animal Control Shelter	Internal Service
Land	\$ -	\$ 201,964	\$ 3,147,688	\$ -
Site improvements	-	-	1,910,703	-
Buildings	-	-	659,768	491,312
Coal cars	13,778,519	-	-	-
Equipment	744,967	957,722	358,557	1,096,711
Electric plant	193,442,523	137,548,846	-	-
Water plant	88,770,454	-	-	-
Sewer plant	110,464,571	-	-	-

(continued)

	Utilities System	Lafayette Public Power Authority	Environmental Services Disposal	Animal Control Shelter	Internal Service
Less accumulated depreciation	(144,410,070)	(81,936,547)	(2,884,586)	(595,734)	(1,451,311)
Construction in progress	20,101,465	68,145	-	-	-
	<u>\$ 268,368,943</u>	<u>\$ 70,405,894</u>	<u>\$ 3,791,295</u>	<u>\$ 254,135</u>	<u>\$ 857,405</u>

	Electric plant acquisition adjustments	Less accumulated amortization
	\$ 59,405,499	(27,355,503)
	<u>\$ 32,049,996</u>	

Ongoing construction of plant and equipment is accounted for in construction in progress accounts until completion, at which time the assets are transferred to appropriate plant and equipment accounts. Status of construction in progress at October 31, 1999 was as follows:

	Appropriation Amount	Expended to October 31, 1999	Unexpended Balance
Utilities System:			
Electric	\$ 36,690,238	\$ 13,825,346	\$ 22,864,892
Water	3,081,079	834,460	2,246,619
Sewer	10,435,275	5,441,652	4,993,623
	<u>\$ 50,206,592</u>	<u>\$ 20,101,465</u>	<u>\$ 30,105,127</u>
Lafayette Public Power Authority	<u>\$ 1,016,488</u>	<u>\$ 68,145</u>	<u>\$ 948,343</u>

NOTES TO FINANCIAL STATEMENTS

In proprietary funds, the following estimated useful lives are used to compute depreciation:

	Electric	Water	Sewer
Enterprise Funds			
Utilities System Fund/ Lafayette Public Power Authority			
Production plant	5 - 40	30 - 50	-
Distribution	20 - 70	10 - 100	-
Collection plant	-	-	30 - 75
Treatment plant	-	-	10 - 50
General plant	10 - 40	10	10
Vehicles	8	-	-
Coal cars	27	-	-
Other	15	-	-
		Other	

Environmental Services	
Disposal Fund -	
Vehicles	5
Buildings and site work	30
Animal Control Shelter -	
Equipment	5 - 10
Buildings and improvements	8 - 25

Internal Service Funds -	
Vehicle Maintenance Fund	
Vehicles	3 - 5
Heavy equipment	5 - 20
Central Printing Fund -	
Equipment	5 - 20

Note 8. Long-Term Debt

Primary Government

City of Lafayette:

General Obligation Bonds. The City issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities for general government activities. In addition, general obligation bonds have been issued to refund other general obligation debt. These bonds are direct obligations and pledge the full faith and credit of the City.

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 general government and proprietary activities. The bonds expected to be paid from proprietary revenues are reported in the proprietary funds. Revenue bonds have also been issued to refund other revenue bonds.

Special Assessment Debt. The City issues bonds whose primary source of repayment is assessments against property owners benefiting from the capital facilities funded from the bond proceeds.

Bonds outstanding at October 31, 1999 are as follows:

	Issue Date	Final Maturity Date	Interest Rates	Balance Outstanding
General Obligation public improvement bonds -				
Series U	06/01/75	02/01/00	6.00	\$ 5,000
Series V	06/01/75	02/01/00	6.00	5,000
Series W	06/01/75	02/01/00	6.00	<u>5,000</u>
				<u>\$ 15,000</u>

Sales tax revenue bonds -  
Public streets and drainage secured by:

1961 tax	01/01/93	03/01/02	5.15- 5.45	\$ 6,460,000
	05/01/93	03/01/09	4.75- 5.50	47,685,000
	06/01/93	03/01/18	4.90-12.00	15,435,000
	03/01/97	03/01/22	4.80-10.00	11,560,000
	09/01/99	03/01/24	5.63- 7.00	40,100,000
1985 tax	11/01/90	05/01/15	6.90	580,000
	01/01/94	05/01/15	4.13- 5.20	43,060,000
	09/01/95	05/01/20	4.90-10.00	3,740,000
	03/01/97	05/01/21	4.70-10.00	13,445,000
	07/01/98	05/01/23	4.30- 6.60	45,665,000
	11/01/99	05/01/24	5.10- 7.00	<u>14,500,000</u>
				<u>\$242,230,000</u>



NOTES TO FINANCIAL STATEMENTS

The City 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, 1999, the following bonds are considered defeased:

Sales tax revenue \$ 15,035,000

Lafayette Parish Government:

General Obligation Bonds/Certificates of Indebtedness. The Parish issued 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.

Bonds outstanding at October 31, 1999 are as follows:

	Issue Date	Final Maturity Date	Interest Rates	Balance	
				Outstanding	
General obligation bonds -					
Courthouse	12/01/77	03/01/02	5.25	\$ 450,000	
Road	12/01/77	03/01/02	5.25	720,000	
Road	03/01/78	03/01/03	5.20	840,000	
Public building	03/01/78	03/01/03	5.20	610,000	
Building	12/01/81	03/01/06	8.00	35,000	
Road	04/01/91	03/01/01	5.80 - 6.00	2,650,000	
Jail improvement and renovation					
refunding bonds	01/04/95	06/15/06	6.25	488,000	
Certificates of Indebtedness	06/05/98	03/01/07	6.00	<u>2,730,000</u>	
					<u>\$ 8,523,000</u>

The annual debt service requirements to maturity of all bonds outstanding at October 31, 1999, including interest payments of \$1,087,118, follows:

2000	\$ 2,739,584
2001	2,771,556
2002	1,295,949
2003	876,433
2004	501,618
2005	504,086
2006	506,374
2007	<u>414,518</u>
	<u>\$ 9,610,118</u>

Component units

LPPA bonds outstanding at October 31, 1999 are as follows:

	Issue Date	Final Maturity Date	Interest Rates	Balance	
				Outstanding	
Series 1993	12/01/93	11/01/12	2.80-5.25	\$ 91,970,000	
Series 1996	08/01/96	11/01/12	3.70-6.00	49,085,000	
Less unamortized discount				\$141,055,000	
				<u>(1,645,396)</u>	
					<u>\$139,409,604</u>

The annual debt service requirements on all Lafayette Public Power Authority bonds outstanding at October 31, 1999, including interest payments of \$53,828,610, follows:

Year Ending	October 31
2000	\$ 16,151,889
2001	16,083,161
2002	14,427,252
2003	13,888,025
2004	13,898,420
2005 - 2009	69,909,119
2010 - 2014	<u>50,525,744</u>
	<u>\$194,883,610</u>

NOTES TO FINANCIAL STATEMENTS

LPTFA bonds outstanding at October 31, 1999 are as follows:

	Interest Rate	Balance Outstanding
1990 Bond Issue	8.50	\$ 2,408,857
1991 Bond Issue:		
Class A-1	7.50	968,099
Class A-2	7.50	4,800,000
Class A-3	9.25	500,000
Class B-1	7.375	929,401
Class B-2	9.50	400,000
		\$ 10,006,357
		(1,182,483)
Less unamortized discount		\$ 8,823,874

Based upon the terms of the bond indentures, the 1990 and 1991 bond issues have no stated maturity schedules, therefore, the debt service requirements for all long-term borrowings for each of the five years following the balance sheet date and to maturity as required by the Financial Accounting Standards Board's (FASB) Statement Number 47 cannot be disclosed.

Changes in Long-Term Liabilities. During the period ended October 31, 1999, the following changes occurred in long-term liabilities (in thousands of dollars):

	Balance, 11/01/98	Additions	Reductions	Balance, 10/31/99
<b>Primary Government</b>				
City of Lafayette:				
General				
obligation debt	\$ 30	\$ -	\$ 15	\$ 15
Sales tax revenue debt	196,245	54,600	8,615	242,230
Utilities revenue debt	37,235	-	4,790	32,445
Special assessment debt	226	-	56	170
Notes payable	-	61,988	10,640	51,348

(continued)

	Balance, 11/01/98	Additions	Reductions	Balance, 10/31/99
Lafayette Parish:				
General obligation debt	10,607	-	2,084	8,523
Compensated absences	3,097	633	-	3,730
LPTFA: Revenue debt	\$ 247,440	\$ 117,221	\$ 26,200	\$ 338,461
	149,805	-	8,750	141,055
	\$ 397,245	\$ 117,221	\$ 34,950	\$ 479,516

Component units

Cajundome:				
Compensated absences	\$ 68	\$ 25	\$ 5	\$ 88
Capital leases	45	50	29	66
Notes payable	266	-	49	217
Downtown Development Authority:				
Compensated absences	5	4	-	9
LPTFA:				
Revenue bonds	12,492	-	2,493	10,006
	\$ 12,883	\$ 79	\$ 2,576	\$ 10,386

NOTES TO FINANCIAL STATEMENTS

Note 9. Authorization for Sale of Additional Bonds

At elections held on April 4, 1991, 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, 1999, the remaining approved amounts are as follows:

	1961	1985
	<u>Sales Tax</u>	<u>Sales Tax</u>
Street improvements	\$ 68,732,799	\$ 51,395,306
Drainage improvements	12,166,032	14,969,030
North University underpass	2,762,141	-
Public buildings	203,833	-
Recreation/parks improvements	<u>1,817,195</u>	<u>501,554</u>
Totals	<u>\$ 85,682,000</u>	<u>\$ 66,868,000</u>

Note 10. Deficits in Individual Funds

At October 31, 1999, the Environmental Services Disposal Fund had an accumulated deficit of \$381,926 (1998 \$439,697), the Self Insurance-Fund had an accumulated deficit of \$4,082,558 (1998 \$3,067,157), the Group Hospitalization Fund had an accumulated deficit of \$2,879,219 (1998 \$822,016) and the Central Printing Fund had an accumulated deficit of \$12,108 (1998 \$-0-).

Note 11. Deposits and Investments

Deposits:

Primary Government

At year end, the carrying amount of the City-Parish's deposits, including demand deposit accounts and certificates of deposit, was \$9,237,259 and the bank balance was \$12,280,691. Of the bank balance, \$500,000 was covered by federal depository insurance and \$11,780,691 was covered by collateral held by the City's/Parish's fiscal agent in the City's/Parish's name, as applicable. Cash on hand and with paying agents aggregated \$8,431,579 (Lafayette City-Parish Consolidated Government) and \$12,786,103 (LPPA).

Component units

At year end, the carrying amount of the component unit deposits, omitting deposits for LPTFA and Marshal-City Court was \$4,900,806 and the bank balance was \$6,233,395. Of the bank balance, \$998,438 was covered by federal depository insurance and \$3,141,940 was covered by

collateral held by the fiscal agent of the individual entities in their name. The remaining \$2,093,017 was considered uncollateralized because the trustee bank for the Conference Center Project of the Cajundome does not pledge specific collateral to its individual accounts. Collateral is instead pledged on the bank's trust department as a whole. In addition, cash on hand for these entities, Downtown Development Authority and Criminal Court totaled \$11,122.

The carrying amount of deposits for LPTFA and the Marshal-City Court of Lafayette was \$1,373,324. Information related to collateral for these deposits was not available.

Investments:

The Lafayette City-Parish Consolidated Government's investments are categorized as either (1) insured or registered for which the securities are held by the Government or its agent in the Government's name, (2) uninsured and unregistered for which the securities are held by the broker's or dealer's trust department or agent in the Government's name or (3) uninsured and unregistered for which the securities are held by the broker or dealer, or by its trust department or agent but not in the Government's name. All of the Government's investments are considered Category 1 at October 31, 1999 and are detailed below (in thousands of dollars).

	<u>Primary Government</u>		<u>Component Units</u>	
	<u>Reported</u>	<u>Fair</u>	<u>Reported</u>	<u>Fair</u>
	<u>Amount</u>	<u>Value</u>	<u>Amount</u>	<u>Value</u>
Lafayette City-Parish Consolidated Government -				
U.S. Government securities	\$ 195,361	\$ 195,361	\$ 16,738	\$ 19,282
Repurchase agreements	77,900	79,461	-	-
Louisiana Asset Management Pool	2,621	2,621	-	-
Utilities System	-	-	-	-
Fund investment in self-insurance and unemployment	1,707	1,707	-	-
compensation funds	-	-	-	-
Other	-	-	1,000	1,000
	\$ 277,589	\$ 279,150	\$ 17,738	\$ 20,282
LPPA -				
Repurchase agreements	400	407	-	-
U.S. Government securities	<u>21,697</u>	<u>21,697</u>	-	-
Totals	<u>\$ 299,686</u>	<u>\$ 301,254</u>	<u>\$ 17,738</u>	<u>\$ 20,282</u>



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 years ended October 31, 1999 and 1998 detailed below. This amount takes into account all changes in fair value (including purchases and sales) that occurred during the year.

	Primary <u>Government</u>	Component <u>Unit</u>
1999:		
Lafayette City-Parish		
Consolidated Government	\$ (3,255,994)	\$ (52,643)
LPPA	<u>(374,642)</u>	<u>-</u>
	<u>\$ (3,630,636)</u>	<u>\$ (52,643)</u>
1998:		
Lafayette City-Parish		
Consolidated Government	\$ 1,996,528	\$ 804,664
LPPA	<u>176,355</u>	<u>-</u>
	<u>\$ 2,172,883</u>	<u>\$ 804,664</u>

Note 12. 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 (1999 collections \$24,399,305; 1998 \$24,961,764) are dedicated to the following purposes:

- 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.

- Supplementing the revenues of the General Fund, after providing for debt service on outstanding bonds, provided that such an amount cannot exceed 25% 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 \$12,240,000 at October 31, 1999.

Proceeds of the 1995 1% sales and use tax levied by the City of Lafayette effective August 1, 1985 (1999 collections \$21,878,158; 1998 \$22,693,755) are dedicated to the following purposes:

- Capital improvements (as more fully described in the tax proposition) for street and drainage improvements.
- Supplementing the revenues of the General Fund, after providing for debt service on outstanding bonds, provided that such an amount cannot exceed 25% 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 \$120,990,000 at October 31, 1999.

Under the terms of the various bond indentures:

- All proceeds of the tax are to be deposited daily into a Sales Tax Trust Fund.
- 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.
- 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.
- 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.
- 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 \$4,170,290 for the period ended October 31, 1999 (1998 \$5,104,841).

NOTES TO FINANCIAL STATEMENTS

Note 13. Segment Information for Enterprise Funds

The Lafayette City-Parish Consolidated Government maintains four enterprise funds which provide electricity, water and sewer services, residential solid waste collection, composting, and parish-wide animal control services.

Except as noted below, operating results of each enterprise fund are presented in Exhibits D and E of this report. Other required segment information as of October 31, 1999 is as follows:

	Net Working Capital			Total	Long-term Liabilities	Total Equity
	Capital	Assets	Liabilities			
Utilities System	\$17,308,452	\$428,333,236	\$ 39,995,075	\$368,663,400		
LPPA	12,436,433	136,366,123	115,095,996	7,637,366		
Environmental Services	(619,838)	5,339,255	-	3,171,457		
Animal Control Shelter	2,390	315,745	-	256,525		
Total Enterprise Funds	\$29,127,437	\$570,354,359	\$255,091,071	\$379,728,748		

Operating results of individual utilities accounted for in the Utilities System Fund for the year ended October 31, 1999 were as follows:

	Electric Utility		Water Utility		Sewer Utility		Totals
	Utility	Utility	Utility	Utility	Utility	Utility	
Operating revenues	\$121,020,096	\$10,850,421	\$11,099,036	\$142,969,553			
Operating expenses - Depreciation and amortizations	7,453,265	1,824,833	1,863,611	11,141,709			
Other	97,276,457	6,999,126	9,363,571	113,639,164			
Operating income (loss)	\$104,729,732	\$8,823,959	\$11,227,182	\$124,780,873			

Note 14. Contributed Capital

During the year, contributed capital changed by the following amounts:

	Utilities System	Environmental Services	Animal Control Shelter	Central Vehicle Maintenance	Printing
Property owners for sewer assessments - Municipality fixed assets	72,831	7,954	30,140	13,773	834
Depreciation and loss charged	(59,900)	(88,459)	(55,583)	(90,772)	(26,111)
Contributed capital, 11/01/98	37,661,865	3,641,842	309,559	813,765	123,684
Contributed capital, 10/31/99	\$37,721,765	\$3,553,383	\$ 253,976	\$ 722,994	\$ 97,573

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 must be deposited into a Receipts Fund. At the end of each month, there must be transferred from this fund into an Operations and Maintenance Fund an amount sufficient to provide for the payment of the reasonable and necessary expenses of administering, operating and maintaining the Utilities System during the following month.

After the transfer to the Operations and Maintenance Fund each month of the amount estimated to be necessary for such funds as above provided, all remaining revenue of the Utilities System shall be transferred to the Bond and Interest Redemption Fund until such time as there has been accumulated in that fund an amount sufficient to pay all interest payable from such fund on May 1 of the sinking fund year and all principal and interest payable from such fund on the next succeeding November 1. In addition, all interest earned on the investment of revenue bond proceeds prior to their expenditure for authorized purposes is to be deposited directly into

NOTES TO FINANCIAL STATEMENTS

the Bond and Interest Redemption Fund. Amounts on deposit in the Bond and Interest Redemption Fund may be used only for the payment of bonds and interest coupons as they become due and payable.

All revenues remaining in each month of the sinking fund year after all of the required payments above have been made into the Operations and Maintenance Fund and into the Bond and Interest Redemption Fund shall be set aside in the Bond Reserve and Capital Additions Fund. Money in the Bond Reserve and Capital Additions Fund shall be used for the payment of principal and interest on the bonds outstanding whenever money available for such purpose in the Bond and Interest Redemption Fund is not sufficient to retire such bonds and interest coupons as they become due and payable. Funds in the Bond Reserve and Capital Additions Fund may also be used for making major renewals, replacements, extensions, betterments and improvements to the Utilities System as approved by the consulting engineer and for making transfers to the Operations and Maintenance Fund whenever and to such extent as the consulting engineer may certify there is not sufficient money in the Operations and Maintenance Fund to meet current obligations for such fund (including the payment of the annual in-lieu-of-tax payment to the City General Fund).

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. 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 of and premium, if any, and interest on all bonds as they become due and payable; and then be applied to maintain the reserve account in the bond fund at an amount equal to the maximum annual debt service requirements on all bonds (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 (of which \$1,000,000 was provided from the 1977 bond proceeds and \$500,000 was provided from the 1981 bond proceeds); 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 31 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 operation, (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 stabilize the retail customer billings when the generating plant is out of service for a period of seven days or more. A credit may be applied to the monthly power bill to the Lafayette City-Parish Consolidated 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.

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 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

Prior to this fiscal year, the Government maintained separate single-employer defined benefit plans for its fire and police employees. However, as further discussed in Note 31, these plans were merged with their respective statewide systems this fiscal year.

NOTES TO FINANCIAL STATEMENTS

The Lafayette City-Parish Consolidated 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 current rate is 5.75%. 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, 1999, 1998 and 1997 were \$1,276,522, \$1,328,077 and \$1,495,949, 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 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 current rate is 7.75% of annual covered payroll. 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, 1999, 1998 and 1997 were \$986,152, \$768,543 and \$565,565, 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 is required to contribute 9.00% as established by state statute. The Government's contributions to the System for the years ended October 31, 1999, 1998 and 1997 were \$671,635, \$625,479 and \$596,980, respectively. The 1998 and 1997 contributions were made under the Government's pension plan which merged with this System in the current year. The difference between the required and actual contributions for those years are provided for with the note payable as discussed in Note 31.

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

NOTES TO FINANCIAL STATEMENTS

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 9.00% of annual covered payroll. 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, 1999, 1998 and 1997 were \$514,744, \$590,820 and \$546,679, respectively. The 1998 and 1997 contributions were made under the Government's pension plan which merged with this System in the current year. The difference between the required and actual contributions for those years are provided for with the note payable as discussed in Note 31.

Note 20. Contingent Liabilities

The Lafayette City-Parish Consolidated 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 judgements 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.

Note 21. 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, 1999, the City has incurred expenses of \$705,403 in connection with the

remediation project for environmental testing and consulting. The estimated remaining cost of the clean-up of \$1,044,597 is accrued in the Utilities System Fund at October 31, 1999.

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.

Note 22. Commitments

On May 16, 1979, the Lafayette Public Power Authority became party to a coal supply agreement with Central Louisiana Electric Company, Inc. and with Kerr-McGee Corporation. The agreement is for the sale and purchase of 34,000,000 tons of coal over a period of twenty years, beginning on or about July 1, 1981, for operating the Rodemacher Unit No.2.

Note 23. 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 consumers 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, 1999.

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 24. Risk Management

The Lafayette City-Parish Consolidated 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

The claims liability of \$6,695,510 reported at October 31, 1999 is based on the requirements of Governmental Accounting Standards Board (GASB) Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. Changes in the fund's unpaid claims liability amount in fiscal year 1999 and 1998 were as follows:

	<u>1999</u>	<u>1998</u>
Unpaid claims liability, beginning	\$ 5,840,302	\$ 5,594,150
Current year claims and changes in estimates	5,644,628	4,114,682
Claims paid	<u>(4,789,420)</u>	<u>(3,858,510)</u>
Unpaid claims liability, ending	<u>\$ 6,695,510</u>	<u>\$ 5,840,302</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 quasi-external transactions. The accumulated deficit at October 31, 1999 is applicable to utility and non-utility activity as follows:

Retained earnings (accumulated deficit):	
Utility	\$ 2,544,241
Other	<u>(5,626,799)</u>
Total	<u>\$ (4,082,558)</u>

Each year, the utilities system 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. The claims liability of \$1,962,525 reported in the fund at October 31, 1999 is based on the requirements of Governmental Accounting Standards Board Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. Changes in the fund's unpaid claims liability amount in fiscal year 1999 and 1998 were as follows:

	<u>1999</u>	<u>1998</u>
Claims liability, beginning	\$ 1,498,227	\$ 1,634,411
Current year claims and changes in estimates	10,743,920	7,861,299
Claims paid	<u>(10,279,622)</u>	<u>(7,997,483)</u>
Claims liability, ending	<u>\$ 1,962,525</u>	<u>\$ 1,498,227</u>

Note 25. Compensation of Council

A detail of compensation paid to individual council members for the period ended October 31, 1999 follows:

<u>City-Parish Council</u>	\$
Ted Ardoin	19,278
Robert Castille	19,278
Christopher Williams	19,278
Louis C. Benjamin, Jr.	19,278
Lenwood Broussard	19,278
Jerry Trumps	18,900
Ernest Alexander	19,278
Daryl Schouest	19,278
Randal Menard	<u>19,278</u>
Total	<u>\$ 173,124</u>

NOTES TO FINANCIAL STATEMENTS

Note 26. Budgets for Special Revenue Funds

The Lafayette City-Parish Consolidated Government adopts a non-GAAP basis budget for the Urban Development Action Grant Fund and no budget was adopted for the CD or LPTFA - First Time Homebuyer Funds. These funds are included in the special revenue fund type. A reconciliation of the actual-on-budgetary-basis special revenue fund activity shown in Exhibit C with the Combined Statement of Revenues, Expenditures and Changes in Fund Balances - All Governmental Fund Types and Expendable Trust Funds (Exhibit B) follows:

	As Presented in Exhibit C	Adjustment to Actual	Total Per Exhibit B
Revenues	\$ 75,691,962	\$ (2,353)	\$ 75,689,609
Expenditures	(31,179,017)	(25,980)	(31,204,997)
Other financing sources (uses):			
Proceeds from sale of fixed assets	15,020	-	15,020
Operating transfers in	7,845,128	484,415	8,329,543
Operating transfers out	(53,664,482)	-	(53,664,482)
Transfers from component units	-	400,000	400,000
Transfers to component units	(38,193)	-	(38,193)
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ (1,329,582)	\$ 856,082	\$ (473,500)
Fund balances, beginning	9,798,050	393,420	9,181,470
Residual equity transfers out	(179,414)	-	(179,414)
Fund balances, ending	<u>\$ 7,279,054</u>	<u>\$ 1,249,502</u>	<u>\$ 8,528,556</u>

Note 27. Budgets for Debt Service Funds

The Lafayette City-Parish Consolidated Government does not adopt budgets for the special assessment bond funds which are included in the debt service fund type. A reconciliation of the actual-on-budgetary-basis debt service fund activity shown in Exhibit C with the Combined Statement of Revenues, Expenditures and Changes in Fund Balances - All Governmental Fund Types and Expendable Trust Funds (Exhibit B) follows:

	As Presented in Exhibit C	Adjustment to Actual	Total Per Exhibit B
Revenues	\$ 3,362,333	\$ 81,295	\$ 3,443,628
Expenditures	(21,185,898)	(71,230)	(21,257,128)
Other financing sources (uses):			
Operating transfers in	23,889,730	-	23,889,730
Operating transfers out	(986,558)	-	(986,558)
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ 5,079,607	\$ 10,065	\$ 5,089,672
Fund balances, beginning	27,777,835	864,836	28,642,671
Fund balances, ending	<u>\$ 32,857,442</u>	<u>\$ 874,901</u>	<u>\$ 33,732,343</u>

NOTES TO FINANCIAL STATEMENTS

Note 28. Fund Equity - Special Revenue Funds and Component Units  
 Fund balances in the special revenue funds have been reserved and designated as follows at October 31, 1999:

	In- complete Contracts	Encum- brances	Housing	Inventory	Total
Community Development Block Grant	\$ -	\$ -	\$ -	\$ 29,526	\$ 29,526
Urban Development Action Grant	-	-	-	380,720	380,720
CD - First Time Homebuyer	-	-	785,716	-	785,716
Road and Bridge Maintenance	284,975	-	-	-	284,975
Parishwide Drainage Maintenance	444,016	48,468	-	-	492,484
Adult Correctional Facility Maintenance	4,275	16,252	-	-	20,527
Lafayette Parish Public Courthouse and Jail Maintenance	-	65,810	-	-	65,810
Main-tenance Juvenile Detention Home	-	1,319	-	-	1,319
	15,200	-	-	-	15,200

Health Unit	In- complete Contracts	Encum- brances	Housing	Inventory	Total
Main-tenance War Memorial Building	82,520	-	-	-	82,520
Section 8 Housing LPTFA - First Time Homebuyer	-	5,454	-	-	5,454
	-	-	48,806	-	48,806
	-	-	614,283	-	614,283

\$ 830,986 \$137,303 \$1,448,805 \$380,720 \$ 29,526 \$2,827,340

	Capital Expen- ditures	Subsequent Year's Expen- ditures	Total
Road and Bridge Maintenance	\$ 395,605	\$ -	\$ 395,605
Parishwide Drainage Maintenance	269,013	-	269,013
Adult Correctional Facility Maintenance	113	-	113
Lafayette Parish Public Library Courthouse and Jail Maintenance	544,550	179,594	724,144
Juvenile Detention Maintenance	18,706	-	18,706
Health Unit Maintenance	108,562	128,537	237,099
Section 8 Housing Metrocode	2,781,300	-	2,781,300
	30,000	-	30,000
	-	128,130	128,130
	\$ 4,147,849	\$ 436,261	\$ 4,584,110

(continued)



NOTES TO FINANCIAL STATEMENTS

Note 29. Fund Equity - Reserved and Designated

Fund equity has been reserved and designated for the following purposes at October 31, 1999:

Primary Government

Retained earnings:

Reserved for debt retirement -

Enterprise fund types

\$26,446,346

Designated for self-insurance claims -

Enterprise fund types

\$ 1,707,459

Fund balance:

Reserved for:

Inventory -

General Fund

Special revenue fund types

\$ 1,425

29,526

\$ 30,951

Encumbrances -

General Fund

Special revenue fund types

Capital projects fund types

\$ 16,847

137,303

22,803,376

\$22,957,526

Noncurrent receivables -

Special revenue fund types

\$ 380,720

Incomplete contracts -

General Fund

Special revenue fund types

\$ 158,622

830,986

\$ 989,608

Housing -

Special revenue fund types

\$ 1,448,805

Employee retirement -

Expendable trust funds

\$ 16,690

External investment pool participants -

Expendable trust funds

\$ 1,240,395

\$27,064,695

Fund balance:

Unreserved - designated for:

Subsequent year's expenditures -

General Fund

Special revenue fund types

\$ 5,635,855

436,261

\$ 6,072,116

Operations -

General Fund

\$ 8,000,000

Debt retirement -

Debt service fund types

\$ 32,753,254

Capital expenditures -

General Fund

Special revenue fund types

Capital projects fund types

\$ 2,202,500

4,147,849

88,746,957

\$ 95,097,306

\$41,922,676

Component units

Retained earnings:

Reserved for debt retirement

\$ 8,832,887

Fund balance:

Reserved for:

Employee retirement

Capital expenditures

Event promotion

\$ 4,195,897

2,982,996

100,000

\$ 7,278,893

Note 30. DEQ Revolving Loan Fund

\$ 1,448,805

During the 1996 fiscal year, the City Council approved an ordinance to issue \$18,400,000 of Utilities Revenue Bonds, Series 1996, to the Louisiana Department of Environmental Quality (DEQ). At the time this ordinance was adopted, the \$18,400,000 threshold was the remaining bond authorization approved by the City Council for issuance of Utilities Revenue Bonds. The City has entered into a loan and pledge agreement with DEQ which allows the Lafayette Utilities System to make draws of the \$18,400,000 commitment as construction funds are expended for water plant construction and wastewater system modifications. During the interim loan period, interest is payable semi-annually on May 1 and November 1 at an effective interest rate of 2.95%. Advances on the interim loan through October 31, 1999 were \$15,439,933.

NOTES TO FINANCIAL STATEMENTS

Upon the earlier of the completion of the projects, aggregate interim loan draws equal to the bond commitment or April 30, 2000, the revised scheduled completion date, the permanent loan period will commence. The principal maturities of the bonds will be based on the actual borrowings and will be scheduled to mature in annual installments on November 1 of each year, but will not extend beyond November 1, 2017. However, contrary to the language in the bond documents and the loan and pledge agreements, DEQ billed principal payments of \$685,000, \$665,000 and \$645,000 due November 1, 1999, 1998 and 1997, respectively. These payments were made on October 31, 1999, 1998 and 1997, respectively, leaving the balance of outstanding construction advances of \$13,444,933 at October 31, 1999. Since the actual repayments are not determined until the permanent loan amount is established, future payments of annual principal maturities and semi-annual interest installments are not final and are not included in the maturity schedules of Utilities Revenue Bonds. The bond is subject to the same terms and conditions and security as other outstanding Utilities Revenue Bonds.

Note 31. Merger of Fire and Police Retirement Systems

During the current fiscal year, both the firefighter and police retirement systems were merged with their respective statewide systems. In the past, these systems were accounted for in the Firemen's Pension & Relief Fund and the Police Pension & Relief Fund, which are component units of Lafayette City-Parish Consolidated Government. As a result of the merger, Lafayette Consolidated Government incurred debt by issuing notes payable in the amount of \$61,988,341; \$30,699,213 related to the firefighter merger and \$31,289,128 related to the police merger. The firefighter system note is payable in semi-annual installments of \$789,184 and the police system note is payable in semi-annual installments of \$1,198,189. Note 8 discusses the terms of the notes in further detail. Principal payments on the debt during the year were made out of the Pension Funds and City General Fund in the amount of \$331,239 for the police system and \$10,308,875 for the firefighter system. At the end of the year, the note payable balance is \$30,957,889 for the police system and \$20,390,338 for the firefighter system. This debt is reported in the General Long-Term Debt account group. The Government intends to liquidate the assets in the Pension Funds, with the exception of the amount related to the deferred retirement program, to reduce the debt. The remainder of the debt will be paid out of the City General Fund. In 1999, the public approved a millage assessment of 3.28 to be used for the maintenance and operation of the fire and police departments. This tax is accounted for in the City General Fund.

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FINANCIAL STATEMENTS OF INDIVIDUAL FUNDS

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#### GENERAL FUND

The General Fund accounts for resources traditionally associated with governments which are not required to be accounted for in another fund.

City General Fund - To account for resources used to finance the legally defined services of the City government which are not required to be accounted for in another fund.

Parish General Fund - To account for resources used to finance the legally defined services of the Parish government which are not required to be accounted for in another fund.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
GENERAL FUND

COMBINING BALANCE SHEET  
October 31, 1999  
With Comparative Totals for October 31, 1998

ASSETS	City General Fund	Parish General Fund
Cash	\$ 873,170	\$ 301,919
Investments	16,102,432	5,613,270
Accrued interest receivable	178,803	62,330
Taxes receivable - delinquent	294,634	-
Allowance for uncollectible taxes	(294,634)	-
Accounts receivable	369,044	433,582
Due from other governmental agencies	149,347	514,975
Due from other funds	1,483,559	659,043
Due from component units	86,513	-
Other receivables	163,602	-
Inventories	<u>1,425</u>	<u>-</u>
Total assets	<u>\$19,407,895</u>	<u>\$ 7,585,119</u>
LIABILITIES AND FUND BALANCES		
LIABILITIES:		
Accounts payable and contract retainage	\$ 825,127	\$ 244,301
Accrued expenses	1,085,994	45,997
Other payables	64,784	6
Due to other funds	596,394	447,775
Due to component units	<u>-</u>	<u>1,040,815</u>
Total liabilities	<u>\$ 2,572,299</u>	<u>\$ 1,778,894</u>
FUND BALANCES:		
Reserved for -		
Incomplete contracts	\$ 118,779	\$ 39,843
Encumbrances	4,800	12,047
Inventory	1,425	-
Unreserved -		
Designated for:		
Contingencies/working capital	4,500,000	3,500,000
Capital expenditures	345,956	393,827
Subsequent year's expenditures	5,507,198	128,657
Capital expenditures in special revenue funds	-	1,462,717
Undesignated	<u>6,357,438</u>	<u>269,134</u>
Total fund balances	<u>\$16,835,596</u>	<u>\$ 5,806,225</u>
Total liabilities and fund balances	<u>\$19,407,895</u>	<u>\$ 7,585,119</u>

See Notes to Financial Statements.

<u>Totals</u>	
<u>October 31,</u> <u>1999</u>	<u>October 31,</u> <u>1998</u>
\$ 1,175,089	\$ 1,304,627
21,715,702	23,844,125
241,133	373,448
294,634	145,148
(294,634)	(145,148)
802,626	1,131,690
664,322	613,743
2,142,602	1,775,951
86,513	16,966
163,602	78,338
<u>1,425</u>	<u>1,790</u>
<u>\$26,993,014</u>	<u>\$29,140,678</u>
\$ 1,069,428	\$ 793,547
1,131,991	990,510
64,790	93,685
1,044,169	2,136,470
<u>1,040,815</u>	<u>304,446</u>
<u>\$ 4,351,193</u>	<u>\$ 4,318,658</u>
\$ 158,622	\$ 78,719
16,847	14,546
1,425	1,790
8,000,000	5,175,000
739,783	625,748
5,635,855	6,231,141
1,462,717	2,141,532
<u>6,626,572</u>	<u>10,553,544</u>
<u>\$22,641,821</u>	<u>\$24,822,020</u>
<u>\$26,993,014</u>	<u>\$29,140,678</u>



LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
GENERAL FUND

COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
For the Year Ended October 31, 1999  
With Comparative Totals for Year Ended October 31, 1998

	City <u>General Fund</u>	Parish <u>General Fund</u>
Revenues:		
Taxes	\$ 7,014,787	\$ 5,692,413
Utilities system payments in lieu of taxes	14,190,874	-
Licenses and permits	1,804,208	292,073
Intergovernmental	1,820,850	1,386,308
Charges for services	4,162,273	248,491
Fines and forfeits	1,141,795	16,940
Investment income	856,812	321,257
Miscellaneous	<u>907,937</u>	<u>180,447</u>
Total revenues	<u>\$ 31,899,536</u>	<u>\$ 8,137,929</u>
Expenditures:		
Current -		
General government	\$ 74,823,832	\$ 2,150,289
Public safety	21,267,948	608,784
Health and welfare	-	13,586
Streets and drainage	9,432,024	47,738
Culture and recreation	887,244	100,332
Conservation of natural resources	-	82,544
Economic development and assistance	31,514	16,476
Capital projects	-	719,453
Debt service -		
Principal	279,351	-
Interest	<u>1,708,022</u>	<u>-</u>
Total expenditures	<u>\$108,429,935</u>	<u>\$ 3,739,202</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (76,530,399)</u>	<u>\$ 4,398,727</u>
Other financing sources (uses):		
Proceeds from issuance of debt	\$ 61,988,341	\$ -
Proceeds from sale of property	4,752	6,112
Transfers from other funds	19,848,254	-
Transfers to other funds	(4,025,280)	(6,792,617)
Transfers to component units	<u>-</u>	<u>(1,257,503)</u>
Total other financing sources (uses)	<u>\$ 77,816,067</u>	<u>\$ (8,044,008)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>\$ 1,285,668</u>	<u>\$ (3,645,281)</u>
Fund balances, beginning	15,549,928	9,272,092
Residual equity transfers in	<u>-</u>	<u>179,414</u>
Fund balances, ending	<u>\$ 16,835,596</u>	<u>\$ 5,806,225</u>
See Notes to Financial Statements.		

<u>Totals</u>	
<u>October 31,</u> <u>1999</u>	<u>October 31,</u> <u>1998</u>
\$ 12,707,200	\$ 11,508,755
14,190,874	9,991,808
2,096,281	3,945,638
3,207,158	3,029,479
4,410,764	5,939,017
1,158,735	1,056,300
1,178,069	1,571,874
<u>1,088,384</u>	<u>1,147,649</u>
<u>\$ 40,037,465</u>	<u>\$ 38,190,520</u>
\$ 76,974,121	\$ 13,924,997
21,876,732	19,876,419
13,586	18,805
9,479,762	8,427,221
987,576	933,510
82,544	51,550
47,990	46,368
719,453	78,928
279,351	-
<u>1,708,022</u>	<u>-</u>
<u>\$112,169,137</u>	<u>\$ 43,357,798</u>
<u>\$ (72,131,672)</u>	<u>\$ (5,167,278)</u>
\$ 61,988,341	\$ -
10,864	-
19,848,254	19,009,544
(10,817,897)	(9,812,685)
<u>(1,257,503)</u>	<u>(1,527,724)</u>
<u>\$ 69,772,059</u>	<u>\$ 7,669,135</u>
\$ (2,359,613)	\$ 2,501,857
24,822,020	22,258,070
<u>179,414</u>	<u>62,093</u>
<u>\$ 22,641,821</u>	<u>\$ 24,822,020</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
GENERAL FUND - CITY OF LAFAYETTE

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended October 31, 1999  
With Comparative Actual Amounts for Year Ended October 31, 1998

	1999		Variance - Favorable (Unfavorable)	1998 Actual
	Budget	Actual		
Revenues:				
Taxes	\$ 6,909,359	\$ 7,014,787	\$ 105,428	\$ 4,979,302
Utilities System payments in lieu of taxes	14,190,874	14,190,874	-	9,991,808
Licenses and permits	1,632,900	1,804,208	171,308	3,621,261
Intergovernmental	1,704,674	1,820,850	116,176	2,009,691
Charges for services	5,146,658	4,162,273	(984,385)	5,679,639
Fines and forfeits	925,000	1,141,795	216,795	1,036,060
Investment income	964,500	856,812	(107,688)	1,067,559
Miscellaneous	406,329	907,937	501,608	928,976
Total revenues	<u>\$ 31,880,294</u>	<u>\$ 31,899,536</u>	<u>\$ 19,242</u>	<u>\$ 29,314,296</u>
Expenditures:				
General government	\$ 14,192,878	\$ 74,823,832	\$ (60,630,954)	\$ 12,154,789
Public safety	22,438,655	21,267,948	1,170,707	19,228,751
Street and drainage	9,737,093	9,432,024	305,069	8,427,104
Economic development and assistance	32,151	31,514	637	29,892
Culture and recreation	896,734	887,244	9,490	918,454
Debt service	3,783,591	1,987,373	1,796,218	-
Total expenditures	<u>\$ 51,081,102</u>	<u>\$ 108,429,935</u>	<u>\$ (57,348,833)</u>	<u>\$ 40,758,990</u>
Deficiency of revenues over expenditures	<u>\$ (19,200,808)</u>	<u>\$ (76,530,399)</u>	<u>\$ (57,329,591)</u>	<u>\$ (11,444,694)</u>
Other financing sources (uses):				
Proceeds from issuance of debt	\$ -	\$ 61,988,341	\$ 61,988,341	\$ -
Proceeds from sale of property	-	4,752	4,752	-
Transfers from other funds	20,130,081	19,848,254	(281,827)	19,009,544
Transfers to other funds	(5,287,272)	(4,025,280)	1,261,992	(5,346,166)
Transfers to component units	(209,356)	-	209,356	(396,356)
Total other financing sources (uses)	<u>\$ 14,633,453</u>	<u>\$ 77,816,067</u>	<u>\$ 63,182,614</u>	<u>\$ 13,267,022</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
GENERAL FUND - CITY OF LAFAYETTE

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)  
Year Ended October 31, 1999  
With Comparative Actual Amounts for Year Ended October 31, 1998

	1999		Variance - Favorable (Unfavorable)	1998
	Budget	Actual		Actual
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ (4,567,355)	\$ 1,285,668	\$ 5,853,023	\$ 1,822,328
Fund balance, beginning	<u>4,567,355</u>	<u>15,549,928</u>	<u>10,982,573</u>	<u>13,727,600</u>
Fund balance, ending	<u>\$ -0-</u>	<u>\$ 16,835,596</u>	<u>\$ 16,835,596</u>	<u>\$ 15,549,928</u>

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
GENERAL FUND - CITY OF LAFAYETTE

STATEMENT OF REVENUES - BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended October 31, 1999

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
Taxes -			
Ad valorem taxes	\$ 5,837,359	\$ 5,999,705	\$ 162,346
Interest and penalty on taxes	48,000	58,881	10,881
Franchise fees	<u>1,024,000</u>	<u>956,201</u>	<u>(67,799)</u>
Total taxes	<u>\$ 6,909,359</u>	<u>\$ 7,014,787</u>	<u>\$ 105,428</u>
Utilities System payments in lieu of taxes	<u>\$14,190,874</u>	<u>\$14,190,874</u>	<u>\$ -0-</u>
Licenses and permits -			
Occupational licenses	\$ 1,185,000	\$ 1,363,467	\$ 178,467
Liquor licenses	185,000	182,359	(2,641)
Other licenses and permits	<u>262,900</u>	<u>258,382</u>	<u>(4,518)</u>
Total licenses and permits	<u>\$ 1,632,900</u>	<u>\$ 1,804,208</u>	<u>\$ 171,308</u>
Intergovernmental -			
Tobacco taxes	\$ 430,000	\$ 421,615	\$ (8,385)
Beer taxes	201,000	209,616	8,616
Housing authority payments in lieu of taxes	46,100	42,717	(3,383)
Video draw poker	500,000	793,564	293,564
Federal grant	<u>527,574</u>	<u>353,338</u>	<u>(174,236)</u>
Total intergovernmental	<u>\$ 1,704,674</u>	<u>\$ 1,820,850</u>	<u>\$ 116,176</u>
Charges for services -			
General government costs billed to other funds	\$ 4,575,934	\$ 3,607,515	\$(968,419)
Filing fees	92,000	76,108	(15,892)
Traffic light maintenance	180,000	179,500	(500)
Machine charges	52,000	50,023	(1,977)
Other charges for services	<u>246,724</u>	<u>249,127</u>	<u>2,403</u>
Total charges for services	<u>\$ 5,146,658</u>	<u>\$ 4,162,273</u>	<u>\$(984,385)</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
GENERAL FUND - CITY OF LAFAYETTE

STATEMENT OF REVENUES - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)  
Year Ended October 31, 1999

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
Fines and forfeits -			
Court fines	\$ 925,000	\$ 1,141,795	\$ 216,795
Investment income	\$ 964,500	\$ 856,812	\$(107,688)
Miscellaneous -			
Oil and gas leases	\$ 200,000	\$ 602,429	\$ 402,429
Other leases	43,254	43,254	-
Other	<u>163,075</u>	<u>262,254</u>	<u>99,179</u>
Total miscellaneous	\$ 406,329	\$ 907,937	\$ 501,608
Total revenues	<u>\$31,880,294</u>	<u>\$31,899,536</u>	<u>\$ 19,242</u>

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
GENERAL FUND - CITY OF LAFAYETTE

STATEMENT OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended October 31, 1999

	Budget	Actual	Variance - Favorable (Unfavorable)
Elected Officials:			
City Council -			
Operating	\$ 1,007,199	\$ 932,332	\$ 74,867
President's Office	483,744	462,201	21,543
Chief Administrator's Office	287,379	278,554	8,825
Substance Abuse	888,434	778,619	109,815
City Court	1,912,628	1,845,149	67,479
Legal Department	943,426	956,264	(12,838)
Total elected officials	\$ 5,522,810	\$ 5,253,119	\$ 269,691
Finance Department	1,700,604	1,563,709	136,895
Administrative Services Department	3,004,860	2,529,383	475,477
General Accounts	6,427,141	66,225,590	(59,798,449)
Police Department	14,159,623	13,293,678	865,945
Fire Department	8,279,032	7,974,270	304,762
Public Works Department	8,264,636	7,979,224	285,412
Traffic and Transportation Department	1,472,457	1,452,800	19,657
Community Development Department	1,110,826	1,096,345	14,481
Planning and Development Management	739,473	720,684	18,789
Civil Service	399,640	341,133	58,507
Total expenditures	\$51,081,102	\$108,429,935	\$(57,348,833)

See Notes to Financial Statements.

Function					
General Government	Public Safety	Streets and Drainage	Economic Development and Assistance	Culture and Recreation	Debt Service
\$ 932,332	\$ -	\$ -	\$ -	\$ -	\$ -
462,201	-	-	-	-	-
278,554	-	-	-	-	-
778,619	-	-	-	-	-
1,845,149	-	-	-	-	-
<u>956,264</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
\$ 5,253,119	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
1,563,709	-	-	-	-	-
2,529,383	-	-	-	-	-
64,238,217	-	-	-	-	1,987,373
-	13,293,678	-	-	-	-
-	7,974,270	-	-	-	-
-	-	7,979,224	-	-	-
-	-	1,452,800	-	-	-
177,587	-	-	31,514	887,244	-
720,684	-	-	-	-	-
<u>341,133</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$74,823,832</u>	<u>\$21,267,948</u>	<u>\$9,432,024</u>	<u>\$ 31,514</u>	<u>\$ 887,244</u>	<u>\$1,987,373</u>



LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
GENERAL FUND - CITY OF LAFAYETTE

STATEMENT OF OTHER FINANCING SOURCES (USES) -  
BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended October 31, 1999

	Budget	Actual	Variance - Favorable (Unfavorable)
Other financing sources:			
Proceeds from sale of property	\$ -	\$ 4,752	\$ 4,752
Proceeds from issuance of debt	-	61,988,341	61,988,341
Transfers from other funds -			
Parish general fund	4,014,869	4,014,360	(509)
Sales tax trust funds	11,943,630	11,597,082	(346,548)
Other special revenue funds	<u>4,171,582</u>	<u>4,236,812</u>	<u>65,230</u>
Total other financing sources	<u>\$20,130,081</u>	<u>\$81,841,347</u>	<u>\$61,711,266</u>
Other uses:			
Transfers to other funds -			
Special revenue funds	\$ 4,706,973	\$ 3,497,233	\$ 1,209,740
Enterprise funds	<u>580,299</u>	<u>528,047</u>	<u>52,252</u>
	\$ 5,287,272	\$ 4,025,280	\$ 1,261,992
Transfers to component units	<u>209,356</u>	<u>-</u>	<u>209,356</u>
Total other uses	<u>\$ 5,496,628</u>	<u>\$ 4,025,280</u>	<u>\$ 1,471,348</u>
Total other financing sources (uses)	<u>\$14,633,453</u>	<u>\$77,816,067</u>	<u>\$63,182,614</u>

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
GENERAL FUND - CITY OF LAFAYETTE

DETAIL OF DEPARTMENTAL EXPENDITURES - BUDGET  
(GAAP BASIS) AND ACTUAL  
Year Ended October 31, 1999

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
<b>Elected Officials:</b>			
City Council -			
Personnel cost	\$ 536,321	\$ 535,980	\$ 341
Transportation	9,880	3,660	6,220
Materials and supplies	17,800	13,591	4,209
Telephone	28,725	22,926	5,799
Publications and recording	83,000	80,462	2,538
Travel and meetings	46,900	23,356	23,544
Printing and postage	38,400	32,023	6,377
Professional services	8,000	802	7,198
Uninsured losses	4,253	4,253	-
Professional fees	169,740	161,331	8,409
Contractual services	20,735	15,507	5,228
Vehicle subsidy leases	14,000	13,493	507
Tourist promotion	10,000	9,018	982
Training	4,500	4,297	203
Other	<u>14,945</u>	<u>11,633</u>	<u>3,312</u>
Total City Council	<u>\$ 1,007,199</u>	<u>\$ 932,332</u>	<u>\$ 74,867</u>
President's Office -			
Personnel cost	\$ 369,785	\$ 361,934	\$ 7,851
Transportation	4,500	4,461	39
Expense allowance	3,600	3,600	-
Materials and supplies	7,545	6,822	723
Travel and meetings	15,400	11,533	3,867
Telephone	15,325	15,335	(10)
Printing and postage	6,050	5,545	505
Vehicle subsidy leases	12,632	12,452	180
Municipal dues	2,800	2,792	8
Contractual services	25,634	21,403	4,231
Tourist promotion	18,233	15,530	2,703
External appropriations	1,000	537	463
Other	<u>1,240</u>	<u>257</u>	<u>983</u>
	<u>\$ 483,744</u>	<u>\$ 462,201</u>	<u>\$ 21,543</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
GENERAL FUND - CITY OF LAFAYETTE

DETAIL OF DEPARTMENTAL EXPENDITURES - BUDGET  
(GAAP BASIS) AND ACTUAL (CONTINUED)  
Year Ended October 31, 1999

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
<b>Elected Officials (continued):</b>			
Chief Administrator's Office -			
Personnel cost	\$ 245,630	\$ 245,362	\$ 268
Transportation	2,400	2,056	344
Materials and supplies	4,563	4,505	58
Travel and meetings	3,815	2,819	996
Telephone and utilities	6,300	5,088	1,212
Printing and postage	2,030	934	1,096
Municipal dues	450	25	425
Training	4,400	2,360	2,040
Vehicle subsidy leases	13,100	11,656	1,444
Uninsured losses	3,641	3,641	-
Other	<u>1,050</u>	<u>108</u>	<u>942</u>
	<u>\$ 287,379</u>	<u>\$ 278,554</u>	<u>\$ 8,825</u>
Substance Abuse -			
Personnel cost	\$ 546,259	\$ 499,204	\$ 47,055
Transportation	4,470	4,061	409
Materials and supplies	84,164	48,418	35,746
Travel and meetings	13,380	12,954	426
Telephone and utilities	21,737	19,933	1,804
Printing and postage	10,158	8,140	2,018
Contractual services	85,797	81,901	3,896
Maintenance	5,435	4,726	709
Training	3,194	2,234	960
Tourist/customer relations	56,827	56,229	598
Utilities	15,230	15,352	(122)
Vehicle subsidy leases	2,500	2,100	400
Uninsured losses	1,735	1,735	-
Equipment rental	3,808	2,024	1,784
Municipal dues	1,045	1,015	30
Community police	12,500	720	11,780
Other	<u>20,195</u>	<u>17,873</u>	<u>2,322</u>
	<u>\$ 888,434</u>	<u>\$ 778,619</u>	<u>\$ 109,815</u>
Total President's Office	<u>\$ 1,659,557</u>	<u>\$ 1,519,374</u>	<u>\$ 140,183</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
GENERAL FUND - CITY OF LAFAYETTE

DETAIL OF DEPARTMENTAL EXPENDITURES - BUDGET  
(GAAP BASIS) AND ACTUAL (CONTINUED)  
Year Ended October 31, 1999

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
<b>Elected Officials (continued):</b>			
City Court -			
Operations -			
Personnel cost	\$ 1,054,987	\$ 1,005,388	\$ 49,599
Materials and supplies	26,431	22,552	3,879
Telephone and utilities	53,100	51,718	1,382
Maintenance	4,240	3,738	502
External appropriations	8,000	8,000	-
Contractual services	128,000	127,014	986
Printing and postage	15,300	13,670	1,630
Uninsured losses	19,169	19,169	-
Other	<u>5,761</u>	<u>4,434</u>	<u>1,327</u>
	<u>\$ 1,314,988</u>	<u>\$ 1,255,683</u>	<u>\$ 59,305</u>
City Marshall -			
Personnel cost	\$ 565,095	\$ 559,695	\$ 5,400
Transportation	23,400	22,478	922
Telephone	6,800	6,633	167
Other	<u>2,345</u>	<u>660</u>	<u>1,685</u>
	<u>\$ 597,640</u>	<u>\$ 589,466</u>	<u>\$ 8,174</u>
Total City Court	<u>\$ 1,912,628</u>	<u>\$ 1,845,149</u>	<u>\$ 67,479</u>
Legal Department -			
Personnel cost	\$ 131,664	\$ 123,727	\$ 7,937
Materials and supplies	10,400	9,739	661
Telephone	4,500	4,099	401
Professional services	74,000	74,105	(105)
Printing and binding	905	846	59
Travel and meeting	3,000	2,456	544
Legal fees	716,000	739,478	(23,478)
Other	<u>2,957</u>	<u>1,814</u>	<u>1,143</u>
	<u>\$ 943,426</u>	<u>\$ 956,264</u>	<u>\$ (12,838)</u>
Total Legal Department	<u>\$ 943,426</u>	<u>\$ 956,264</u>	<u>\$ (12,838)</u>
Total elected officials	<u>\$ 5,522,810</u>	<u>\$ 5,253,119</u>	<u>\$ 269,691</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
GENERAL FUND - CITY OF LAFAYETTE

DETAIL OF DEPARTMENTAL EXPENDITURES - BUDGET  
(GAAP BASIS) AND ACTUAL (CONTINUED)  
Year Ended October 31, 1999

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
<b>Finance Department:</b>			
Director's Office -			
Personnel cost	\$ 158,816	\$ 153,826	\$ 4,990
Training	4,000	2,311	1,689
Materials and supplies	2,600	2,507	93
Telephone	3,600	3,376	224
Travel and meetings	700	74	626
Printing and postage	1,450	1,134	316
Vehicle subsidy leases	7,000	6,019	981
Dues and licenses	1,700	1,372	328
Uninsured losses	3,961	3,961	-
Other	<u>2,050</u>	<u>924</u>	<u>1,126</u>
	<u>\$ 185,877</u>	<u>\$ 175,504</u>	<u>\$ 10,373</u>
Budget Management -			
Personnel cost	\$ 206,890	\$ 180,199	\$ 26,691
Training	3,000	2,571	429
Materials and supplies	2,585	2,428	157
Telephone	2,725	2,382	343
Printing and postage	7,470	7,396	74
Maintenance	680	662	18
Other	<u>390</u>	<u>356</u>	<u>34</u>
	<u>\$ 223,740</u>	<u>\$ 195,994</u>	<u>\$ 27,746</u>
Office of Controller -			
Personnel cost	\$ 51,125	\$ 3,816	\$ 47,309
Training	1,500	586	914
Vehicle subsidy leases	2,500	-	2,500
Materials and supplies	900	-	900
Other	<u>2,040</u>	<u>489</u>	<u>1,551</u>
	<u>\$ 58,065</u>	<u>\$ 4,891</u>	<u>\$ 53,174</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
GENERAL FUND - CITY OF LAFAYETTE

DETAIL OF DEPARTMENTAL EXPENDITURES - BUDGET  
(GAAP BASIS) AND ACTUAL (CONTINUED)  
Year Ended October 31, 1999

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
<b>Finance Department (continued):</b>			
Accounting -			
Personnel cost	\$ 788,854	\$ 766,935	\$ 21,919
Training	1,600	1,241	359
Materials and supplies	11,000	10,254	746
Telephone	15,200	13,195	2,005
Maintenance	1,800	1,553	247
Printing and postage	22,500	21,876	624
Contractual services	15,900	13,976	1,924
Other	<u>1,775</u>	<u>1,403</u>	<u>372</u>
	<u>\$ 858,629</u>	<u>\$ 830,433</u>	<u>\$ 28,196</u>
Purchasing and Property Management -			
Personnel cost	\$ 341,115	\$ 326,535	\$ 14,580
Transportation	1,800	1,710	90
Training	1,500	714	786
Materials and supplies	5,434	5,083	351
Telephone	7,000	6,312	688
Printing and postage	13,500	13,179	321
Maintenance	2,000	1,922	78
Contractual services	500	449	51
Other	<u>1,444</u>	<u>983</u>	<u>461</u>
	<u>\$ 374,293</u>	<u>\$ 356,887</u>	<u>\$ 17,406</u>
Total Finance Department	<u>\$ 1,700,604</u>	<u>\$ 1,563,709</u>	<u>\$ 136,895</u>
<b>Administrative Services Department:</b>			
Director's Office -			
Personnel cost	\$ 139,955	\$ 135,604	\$ 4,351
Training	6,600	6,619	(19)
Materials and supplies	4,794	4,489	305
Telephone	2,350	2,967	(617)
Travel and meetings	2,780	1,694	1,086
Printing and postage	1,969	346	1,623
Vehicle subsidy leases	6,000	6,000	-
Uninsured losses	40,906	40,906	-
Contract services	12,600	-	12,600
Other	<u>2,232</u>	<u>523</u>	<u>1,709</u>
	<u>\$ 220,186</u>	<u>\$ 199,148</u>	<u>\$ 21,038</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
GENERAL FUND - CITY OF LAFAYETTE

DETAIL OF DEPARTMENTAL EXPENDITURES - BUDGET  
(GAAP BASIS) AND ACTUAL (CONTINUED)  
Year Ended October 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
<b>Administrative Services</b>			
<b>Department (continued):</b>			
Information Services -			
Personnel cost	\$ 1,160,163	\$ 963,820	\$ 196,343
Training	40,000	38,221	1,779
Materials and supplies	38,000	34,633	3,367
Telephone	96,350	75,975	20,375
Travel and meetings	4,400	3,133	1,267
Printing and postage	10,500	9,854	646
Professional services	289,078	143,689	145,389
Maintenance	72,000	54,618	17,382
Publications and recording	4,000	3,227	773
Other	<u>1,762</u>	<u>954</u>	<u>808</u>
	<u>\$ 1,716,253</u>	<u>\$ 1,328,124</u>	<u>\$ 388,129</u>
 Human Resources -			
Personnel cost	\$ 331,585	\$ 311,754	\$ 19,831
Materials and supplies	7,980	7,555	425
Telephone	4,680	3,689	991
Printing and postage	4,400	4,147	253
Training	3,500	2,221	1,279
Awards and advertising	2,000	1,630	370
Transportation	2,045	2,042	3
Maintenance	1,600	1,263	337
Other	<u>750</u>	<u>501</u>	<u>249</u>
	<u>\$ 358,540</u>	<u>\$ 334,802</u>	<u>\$ 23,738</u>
 Risk Management -			
Administration fees	<u>\$ 524,957</u>	<u>\$ 518,446</u>	<u>\$ 6,511</u>
 Communications -			
Personnel cost	\$ 161,947	\$ 127,495	\$ 34,452
Transportation	4,000	3,645	355
Materials and supplies	2,839	2,776	63
Telephone	6,125	5,319	806
Printing and postage	872	820	52
Maintenance	4,706	4,623	83
Professional services	2,241	2,220	21
Other	<u>2,194</u>	<u>1,965</u>	<u>229</u>
	<u>\$ 184,924</u>	<u>\$ 148,863</u>	<u>\$ 36,061</u>
 Total Administrative Services Department	 <u>\$ 3,004,860</u>	 <u>\$ 2,529,383</u>	 <u>\$ 475,477</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
GENERAL FUND - CITY OF LAFAYETTE

DETAIL OF DEPARTMENTAL EXPENDITURES - BUDGET  
(GAAP BASIS) AND ACTUAL (CONTINUED)  
Year Ended October 31, 1999

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
<b>General Accounts:</b>			
External appropriations	\$ 326,536	\$ 320,368	\$ 6,168
Duplication costs	100,000	89,192	10,808
Professional services	90,000	85,704	4,296
Accrued sick leave	339,355	205,996	133,359
Insurance and bonds	594,816	472,866	121,950
Uninsured losses	2,613	2,613	-
Election expense	95,000	15,491	79,509
Dues and licenses	27,000	26,416	584
Pension payments	16,409	62,004,690	(61,988,281)
Utilities - street lighting	950,000	914,848	35,152
Group insurance - retirees	72,386	72,386	-
Tourism	10,000	10,000	-
Debt service - police and fire pension	3,783,591	1,987,373	1,796,218
Other	<u>19,435</u>	<u>17,647</u>	<u>1,788</u>
Total General Accounts	<u>\$ 6,427,141</u>	<u>\$ 66,225,590</u>	<u>\$ (59,798,449)</u>
<b>Police Department:</b>			
Administration -			
Personnel cost	\$ 576,676	\$ 551,214	\$ 25,462
Training	16,515	12,201	4,314
Materials and supplies	19,452	15,145	4,307
Municipal dues	3,500	2,523	977
Jailer services	100,000	100,000	-
Uninsured losses	1,100,473	1,100,473	-
External appropriations	5,000	5,000	-
Contractual services	49,277	15,353	33,924
Uniforms	32,750	30,203	2,547
Travel and meetings	16,245	3,859	12,386
Other	<u>3,700</u>	<u>2,478</u>	<u>1,222</u>
	<u>\$ 1,923,588</u>	<u>\$ 1,838,449</u>	<u>\$ 85,139</u>
Operations -			
Personnel cost	\$ 6,313,637	\$ 5,794,160	\$ 519,477
Uniforms	90,890	89,101	1,789
Materials and supplies	29,795	26,569	3,226
Other	<u>12,000</u>	<u>9,268</u>	<u>2,732</u>
	<u>\$ 6,446,322</u>	<u>\$ 5,919,098</u>	<u>\$ 527,224</u>

(continued)



LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
GENERAL FUND - CITY OF LAFAYETTE

DETAIL OF DEPARTMENTAL EXPENDITURES - BUDGET  
(GAAP BASIS) AND ACTUAL (CONTINUED)  
Year Ended October 31, 1999

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
<b>Police Department (continued):</b>			
Services -			
Personnel cost	\$ 2,173,840	\$ 2,032,078	\$ 141,762
Uniforms	24,400	23,370	1,030
Training	72,000	65,063	6,937
Transportation	698,000	669,601	28,399
Materials and supplies	105,750	101,133	4,617
Telephone and utilities	275,750	286,168	(10,438)
Postage and printing	28,045	26,956	1,089
Maintenance	85,900	83,469	2,431
Professional services	32,000	28,279	3,721
External appropriations	132,205	132,205	-
Other	<u>12,700</u>	<u>11,878</u>	<u>822</u>
	<u>\$ 3,640,590</u>	<u>\$ 3,460,220</u>	<u>\$ 180,370</u>
Criminal investigations -			
Personnel cost	\$ 1,932,223	\$ 1,855,483	\$ 76,740
Uniforms	28,250	28,035	215
Materials and supplies	28,900	27,852	1,048
Undercover investigation	52,000	51,720	280
Coroner's fees	55,000	59,211	(4,211)
Professional services	4,500	4,438	62
Vehicle subsidy leases	48,110	49,172	(1,062)
Other	<u>140</u>	<u>-</u>	<u>140</u>
	<u>\$ 2,149,123</u>	<u>\$ 2,075,911</u>	<u>\$ 73,212</u>
Total Police Department	<u>\$14,159,623</u>	<u>\$ 13,293,678</u>	<u>\$ 865,945</u>
<b>Fire Department:</b>			
Administrative -			
Personnel cost	\$ 113,019	\$ 111,315	\$ 1,704
Transportation	2,000	1,758	242
Materials and supplies	5,800	5,304	496
Travel and meetings	5,400	4,002	1,398
Printing and postage	2,050	1,690	360
Uninsured losses	172,631	172,631	-
Other	<u>1,500</u>	<u>1,210</u>	<u>290</u>
	<u>\$ 302,400</u>	<u>\$ 297,910</u>	<u>\$ 4,490</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
GENERAL FUND - CITY OF LAFAYETTE

DETAIL OF DEPARTMENTAL EXPENDITURES - BUDGET  
(GAAP BASIS) AND ACTUAL (CONTINUED)  
Year Ended October 31, 1999

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
<b>Fire Department (continued):</b>			
Emergency operations -			
Personnel cost	\$ 6,431,862	\$ 6,251,446	\$ 180,416
Transportation	176,500	175,715	785
Uniforms	71,333	63,169	8,164
Materials and supplies	55,248	48,940	6,308
Maintenance	39,400	33,421	5,979
Utilities	95,000	79,049	15,951
Professional services	32,215	28,507	3,708
Other	<u>2,650</u>	<u>1,018</u>	<u>1,632</u>
	<u>\$ 6,904,208</u>	<u>\$ 6,681,265</u>	<u>\$ 222,943</u>
Technical operations -			
Personnel cost	\$ 931,349	\$ 882,452	\$ 48,897
Training	39,675	25,231	14,444
Transportation	26,500	20,695	5,805
Materials and supplies	12,850	10,814	2,036
Maintenance	12,300	10,006	2,294
Telephone	37,000	36,635	365
Printing and postage	4,000	2,954	1,046
Tourist/customer relations	6,000	5,373	627
Other	<u>2,750</u>	<u>935</u>	<u>1,815</u>
	<u>\$ 1,072,424</u>	<u>\$ 995,095</u>	<u>\$ 77,329</u>
Total Fire Department	<u>\$ 8,279,032</u>	<u>\$ 7,974,270</u>	<u>\$ 304,762</u>
<b>Public Works:</b>			
Director's Office -			
Personnel cost	\$ 192,896	\$ 192,619	\$ 277
Vehicle subsidy leases	14,000	12,962	1,038
Materials and supplies	1,712	1,014	698
Telephone and utilities	33,908	32,524	1,384
Travel and meetings	3,425	2,607	818
Municipal dues	2,944	2,237	707
Printing and postage	1,276	939	337
Training	5,639	2,155	3,484
Maintenance	2,340	105	2,235
Uninsured losses	684,268	684,268	-
Professional fees	6,800	-	6,800
Other	<u>2,106</u>	<u>886</u>	<u>1,220</u>
	<u>\$ 951,314</u>	<u>\$ 932,316</u>	<u>\$ 18,998</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
GENERAL FUND - CITY OF LAFAYETTE

DETAIL OF DEPARTMENTAL EXPENDITURES - BUDGET  
(GAAP BASIS) AND ACTUAL (CONTINUED)  
Year Ended October 31, 1999

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
<b>Public Works (continued):</b>			
Drainage -			
Personnel cost	\$ 2,173,369	\$ 2,105,477	\$ 67,892
Vehicle subsidy leases	7,000	5,515	1,485
Uniforms	10,560	9,241	1,319
Transportation	476,277	482,677	(6,400)
Materials and supplies	33,833	30,421	3,412
Maintenance	64,100	57,949	6,151
Contractual services	171,510	162,649	8,861
Training	5,600	5,553	47
Telephone and utilities	11,243	9,038	2,205
Equipment rental	36,947	26,097	10,850
Other	<u>4,218</u>	<u>1,341</u>	<u>2,877</u>
	<u>\$ 2,994,657</u>	<u>\$ 2,895,958</u>	<u>\$ 98,699</u>
Streets -			
Personnel cost	\$ 1,603,910	\$ 1,580,604	\$ 23,306
Uniforms	8,700	8,671	29
Transportation	425,720	473,245	(47,525)
Materials and supplies	219,174	205,954	13,220
Maintenance	52,462	52,450	12
Contractual services	179,623	166,146	13,477
Training	8,374	8,106	268
External appropriation	18,100	18,051	49
Utilities	14,000	14,100	(100)
Rent	4,800	4,800	-
Other	<u>8,129</u>	<u>6,561</u>	<u>1,568</u>
	<u>\$ 2,542,992</u>	<u>\$ 2,538,688</u>	<u>\$ 4,304</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
GENERAL FUND - CITY OF LAFAYETTE

DETAIL OF DEPARTMENTAL EXPENDITURES - BUDGET  
(GAAP BASIS) AND ACTUAL (CONTINUED)  
Year Ended October 31, 1999

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
<b>Public Works (continued):</b>			
Engineering -			
Personnel costs	\$ 187,088	\$ 165,966	\$ 21,122
Uniforms	600	226	374
Transportation	4,244	3,258	986
Materials and supplies	2,756	2,541	215
Telephone	1,200	336	864
Printing and postage	317	99	218
Maintenance	3,378	936	2,442
Contract services	25,000	9,934	15,066
Other	<u>2,658</u>	<u>408</u>	<u>2,250</u>
	<u>\$ 227,241</u>	<u>\$ 183,704</u>	<u>\$ 43,537</u>
Facility Maintenance -			
Personnel cost	\$ 375,375	\$ 368,786	\$ 6,589
Materials and supplies	98,417	83,054	15,363
Telephone and utilities	296,087	242,316	53,771
Maintenance	77,680	72,229	5,451
Transportation	10,065	9,519	546
Contractual services	57,412	45,678	11,734
Uniforms	2,450	1,845	605
Printing and postage	263	184	79
Other	<u>1,628</u>	<u>874</u>	<u>754</u>
	<u>\$ 919,377</u>	<u>\$ 824,485</u>	<u>\$ 94,892</u>
Operations -			
Personnel cost	\$ 481,146	\$ 478,274	\$ 2,872
Transportation	6,611	5,668	943
Materials and supplies	7,597	6,699	898
Travel and meetings	1,830	1,344	486
Telephone	33,719	30,221	3,498
Printing and postage	5,298	5,028	270
Maintenance	8,487	204	8,283
Contractual services	55,500	51,305	4,195
Uniforms	4,154	4,018	136
Training	3,575	3,359	216
Awards	3,100	2,519	581
Vehicle subsidy leases	14,000	14,141	(141)
Other	<u>4,038</u>	<u>1,293</u>	<u>2,745</u>
	<u>\$ 629,055</u>	<u>\$ 604,073</u>	<u>\$ 24,982</u>
Total Public Works Department	<u>\$ 8,264,636</u>	<u>\$ 7,979,224</u>	<u>\$ 285,412</u> (continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
GENERAL FUND - CITY OF LAFAYETTE

DETAIL OF DEPARTMENTAL EXPENDITURES - BUDGET  
(GAAP BASIS) AND ACTUAL (CONTINUED)  
Year Ended October 31, 1999

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
<b>Traffic and Transportation:</b>			
Traffic Engineering and Signals			
Maintenance -			
Personnel cost	\$ 1,094,300	\$ 1,057,509	\$ 36,791
Training	3,630	3,628	2
Transportation	43,838	50,702	(6,864)
Materials and supplies	15,894	14,655	1,239
Telephone and utilities	126,248	138,900	(12,652)
Printing and postage	2,295	2,273	22
Uniforms	4,370	4,370	-
Maintenance	3,575	3,211	364
Contractual services	4,438	3,994	444
Uninsured losses	160,693	160,693	-
Travel and meetings	2,020	1,918	102
Vehicle subsidy leases	8,950	8,772	178
Other	<u>2,206</u>	<u>2,175</u>	<u>31</u>
Total Traffic and Transportation Department	<u>\$ 1,472,457</u>	<u>\$ 1,452,800</u>	<u>\$ 19,657</u>
<b>Community Development Department</b>			
Administration -			
Personnel cost	\$ 148,536	\$ 144,159	\$ 4,377
Materials and supplies	970	902	68
Telephone	2,300	3,552	(1,252)
Vehicle subsidy leases	7,000	6,254	746
External appropriations	666,600	663,431	3,169
Uninsured losses	20,669	20,669	-
Other	<u>2,466</u>	<u>2,051</u>	<u>415</u>
	<u>\$ 848,541</u>	<u>\$ 841,018</u>	<u>\$ 7,523</u>
<b>Senior Center -</b>			
Personnel cost	\$ 169,174	\$ 164,481	\$ 4,693
Transportation	3,750	4,187	(437)
Materials and supplies	9,900	9,817	83
Telephone and utilities	17,700	16,999	701
Printing and postage	10,060	10,354	(294)
Maintenance	3,900	3,060	840
Contractual services	4,850	4,367	483
Tourist/customer relations	8,500	8,390	110
Other	<u>2,300</u>	<u>2,158</u>	<u>142</u>
	<u>\$ 230,134</u>	<u>\$ 223,813</u>	<u>\$ 6,321</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
GENERAL FUND - CITY OF LAFAYETTE

DETAIL OF DEPARTMENTAL EXPENDITURES - BUDGET  
(GAAP BASIS) AND ACTUAL (CONTINUED)  
Year Ended October 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
<b>Community Development Department</b>			
<b>(continued):</b>			
Government and Business			
Relations Planning -			
Personnel cost	\$ 29,667	\$ 29,651	\$ 16
Materials and supplies	609	265	344
Training	1,000	932	68
Other	<u>875</u>	<u>666</u>	<u>209</u>
	<u>\$ 32,151</u>	<u>\$ 31,514</u>	<u>\$ 637</u>
Total Community Development Department	<u>\$ 1,110,826</u>	<u>\$ 1,096,345</u>	<u>\$ 14,481</u>
 <b>Planning and Development Management:</b>			
Personnel cost	\$ 526,248	\$ 530,830	\$ (4,582)
Transportation	3,000	2,278	722
Materials and supplies	15,657	14,433	1,224
Telephone	21,000	19,664	1,336
Postage and printing	15,900	16,159	(259)
Travel and meetings	7,800	8,216	(416)
Uninsured losses	21,382	21,382	-
Vehicle subsidy leases	19,000	17,515	1,485
Contractual services	68,548	56,241	12,307
Publication and recordation	22,340	22,336	4
Uniforms	5,800	1,161	4,639
Training	5,600	4,800	800
Dues and licenses	2,335	2,335	-
Maintenance	2,240	1,457	783
Other	<u>2,623</u>	<u>1,877</u>	<u>746</u>
Total Planning and Development Management	<u>\$ 739,473</u>	<u>\$ 720,684</u>	<u>\$ 18,789</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
GENERAL FUND - CITY OF LAFAYETTE

DETAIL OF DEPARTMENTAL EXPENDITURES - BUDGET  
(GAAP BASIS) AND ACTUAL (CONTINUED)  
Year Ended October 31, 1999

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
<b>Civil Service:</b>			
Personnel cost	\$ 296,153	\$ 249,462	\$ 46,691
Materials and supplies	5,250	3,738	1,512
Telephone	5,400	4,453	947
Travel and meetings	1,300	787	513
Printing and postage	5,750	3,752	1,998
Publications and recording	11,000	9,411	1,589
Contractual services	9,036	7,908	1,128
Legal fees	18,500	14,519	3,981
Training	6,220	7,124	(904)
Vehicle subsidy leases	6,000	6,000	-
Uninsured losses	31,281	31,281	-
Other	<u>3,750</u>	<u>2,698</u>	<u>1,052</u>
Total Civil Service	<u>\$ 399,640</u>	<u>\$ 341,133</u>	<u>\$ 58,507</u>
 Total expenditures	 <u>\$51,081,102</u>	 <u>\$108,429,935</u>	 <u>\$(57,348,833)</u>

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LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
GENERAL FUND - LAFAYETTE PARISH

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended October 31, 1999  
With Comparative Actual Amounts for Year Ended October 31, 1998

	Budget
Revenues:	
Taxes	\$ 5,899,768
Licenses and permits	288,000
Intergovernmental	1,391,089
Charges for services	262,805
Fines and forfeits	17,000
Investment income	431,600
Miscellaneous	<u>145,300</u>
Total revenues	<u>\$ 8,435,562</u>
Expenditures:	
Current -	
General government	\$ 2,320,935
Public safety	722,073
Streets and drainage	49,883
Health and welfare	18,466
Culture and recreation	165,712
Conservation of natural resources	93,873
Economic development and assistance	16,476
Capital projects	<u>1,005,402</u>
Total expenditures	<u>\$ 4,392,820</u>
Excess of revenues over expenditures	<u>\$ 4,042,742</u>
Other financing sources (uses):	
Proceeds from sale of property	\$ -
Transfers from other funds	100,000
Transfers to other funds	(8,697,481)
Transfers to component units	<u>(1,374,135)</u>
Total other financing sources (uses)	<u>\$ (9,971,616)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ (5,928,874)
Fund balance, beginning	5,860,683
Residual equity transfers in	<u>68,191</u>
Fund balance, ending	<u>\$ -0-</u>
See Notes to Financial Statements.	

<u>1999</u>	Variance - Favorable (Unfavorable)	1998
<u>Actual</u>		<u>Actual</u>
\$ 5,692,413	\$ (207,355)	\$ 6,529,453
292,073	4,073	324,377
1,386,308	(4,781)	1,019,788
248,491	(14,314)	259,378
16,940	(60)	20,240
321,257	(110,343)	504,315
<u>180,447</u>	<u>35,147</u>	<u>218,673</u>
<u>\$ 8,137,929</u>	<u>\$ (297,633)</u>	<u>\$ 8,876,224</u>
\$ 2,150,289	\$ 170,646	\$ 1,770,208
608,784	113,289	647,668
47,738	2,145	117
13,586	4,880	18,805
100,332	65,380	15,056
82,544	11,329	51,550
16,476	-	16,476
<u>719,453</u>	<u>285,949</u>	<u>78,928</u>
<u>\$ 3,739,202</u>	<u>\$ 653,618</u>	<u>\$ 2,598,808</u>
<u>\$ 4,398,727</u>	<u>\$ 355,985</u>	<u>\$ 6,277,416</u>
\$ 6,112	\$ 6,112	\$ -
-	(100,000)	-
(6,792,617)	1,904,864	(4,466,519)
<u>(1,257,503)</u>	<u>116,632</u>	<u>(1,131,368)</u>
<u>\$(8,044,008)</u>	<u>\$ 1,927,608</u>	<u>\$(5,597,887)</u>
\$(3,645,281)	\$ 2,283,593	\$ 679,529
9,272,092	3,411,409	8,530,470
<u>179,414</u>	<u>111,223</u>	<u>62,093</u>
<u>\$ 5,806,225</u>	<u>\$ 5,806,225</u>	<u>\$ 9,272,092</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
GENERAL FUND - LAFAYETTE PARISH

STATEMENT OF REVENUES -  
BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended October 31, 1999

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
Taxes -			
Ad valorem	\$ 1,055,771	\$ 1,117,946	\$ 62,175
Sales and use tax	4,441,212	4,170,290	(270,922)
2% fire insurance rebate	333,785	333,781	(4)
Franchise fees	<u>69,000</u>	<u>70,396</u>	<u>1,396</u>
	<u>\$ 5,899,768</u>	<u>\$ 5,692,413</u>	<u>\$ (207,355)</u>
Licenses and permits -			
Occupational licenses	<u>\$ 288,000</u>	<u>\$ 292,073</u>	<u>\$ 4,073</u>
Intergovernmental -			
State revenue sharing	\$ 115,500	\$ 113,284	\$ (2,216)
State shared revenues -			
Horse race track fees	7,500	7,100	(400)
Severance tax	750,000	751,574	1,574
Video poker tax	25,000	94,164	69,164
Beer tax	30,200	40,140	9,940
Other	49,100	46,207	(2,893)
Contribution from local governments	<u>413,789</u>	<u>333,839</u>	<u>(79,950)</u>
	<u>\$ 1,391,089</u>	<u>\$ 1,386,308</u>	<u>\$ (4,781)</u>
Charges for services -			
District Court/Police attendance fees	\$ 50,200	\$ 50,090	\$ (110)
Administrative fees	<u>212,605</u>	<u>198,401</u>	<u>(14,204)</u>
	<u>\$ 262,805</u>	<u>\$ 248,491</u>	<u>\$ (14,314)</u>
Fines and forfeits	<u>\$ 17,000</u>	<u>\$ 16,940</u>	<u>\$ (60)</u>
Investment income	<u>\$ 431,600</u>	<u>\$ 321,257</u>	<u>\$ (110,343)</u>
Miscellaneous -			
Rents and royalties	\$ 129,300	\$ 163,371	\$ 34,071
Other	<u>16,000</u>	<u>17,076</u>	<u>1,076</u>
	<u>\$ 145,300</u>	<u>\$ 180,447</u>	<u>\$ 35,147</u>
Total revenues	<u>\$ 8,435,562</u>	<u>\$ 8,137,929</u>	<u>\$ (297,633)</u>

See Notes to Financial Statements.

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LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
GENERAL FUND - LAFAYETTE PARISH

STATEMENT OF DEPARTMENTAL EXPENDITURES BY FUNCTION  
Year Ended October 31, 1999

	<u>General Government</u>	<u>Public Safety</u>	<u>Health and Welfare</u>
Other	\$ 283,235	\$ 61,074	\$ 13,586
District Courts	837,405	-	-
District Attorney	616,721	-	-
Justices of the Peace and Constables	106,134	-	-
Registrar of Voters	99,856	-	-
Parish Assessor	2,653	-	-
Federal Programs Administration	35,813	-	-
Sheriff	-	40,915	-
Fire Protection	-	506,795	-
Recreation and Parks Administration	-	-	-
County Agent	-	-	-
Communications	20,366	-	-
Capital Improvements Projects	-	-	-
Family Court	146,357	-	-
Traffic Engineering	-	-	-
Public Works	-	-	-
Code Enforcement	<u>1,749</u>	<u>-</u>	<u>-</u>
	<u>\$ 2,150,289</u>	<u>\$ 608,784</u>	<u>\$ 13,586</u>

See Notes to Financial Statements.

<u>Culture and Recreation</u>	<u>Conservation of Natural Resources</u>	<u>Economic Development and Assistance</u>	<u>Streets and Drainage</u>	<u>Capital Outlay</u>	<u>Total</u>
\$ -	\$ -	\$ 16,476	\$ -	\$ -	\$ 374,371
-	-	-	-	-	837,405
-	-	-	-	-	616,721
-	-	-	-	-	106,134
-	-	-	-	-	99,856
-	-	-	-	-	2,653
-	-	-	-	-	35,813
-	-	-	-	-	40,915
-	-	-	-	-	506,795
100,332	-	-	-	558,788	659,120
-	82,544	-	-	-	82,544
-	-	-	-	-	20,366
-	-	-	-	56,970	56,970
-	-	-	-	-	146,357
-	-	-	47,738	-	47,738
-	-	-	-	103,695	103,695
-	-	-	-	-	1,749
<u>\$ 100,332</u>	<u>\$ 82,544</u>	<u>\$ 16,476</u>	<u>\$ 47,738</u>	<u>\$ 719,453</u>	<u>\$ 3,739,202</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
GENERAL FUND - LAFAYETTE PARISH

DETAIL OF DEPARTMENTAL EXPENDITURES -  
BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended October 31, 1999

	Budget	Actual	Variance - Favorable (Unfavorable)
Other:			
Current -			
General government -			
Dues and subscriptions	\$ 13,613	\$ 13,607	\$ 6
Publication and recordation	69,947	69,631	316
Printing and binding	3,390	2,676	714
Charges for collection	98,412	107,692	(9,280)
External appropriations:			
University of Southwestern Louisiana	17,500	17,500	-
Other	140,029	72,129	67,900
Public safety -			
National Guard	5,300	5,300	-
Civil Defense	55,774	55,774	-
Health and welfare -			
Parish Service Officer	16,466	13,586	2,880
Halfway House	2,000	-	2,000
Economic development and assistance -			
EEDD - Economic Development	16,476	16,476	-
	<u>\$ 438,907</u>	<u>\$ 374,371</u>	<u>\$ 64,536</u>
District Courts:			
General government -			
Personnel costs	\$ 518,735	\$ 517,168	\$ 1,567
Contractual services	242,220	207,634	34,586
Repairs and maintenance	625	-	625
Printing and publication	4,960	954	4,006
Equipment purchases	113,258	111,649	1,609
	<u>\$ 879,798</u>	<u>\$ 837,405</u>	<u>\$ 42,393</u>
District Attorney:			
General government -			
Personnel costs	\$ 586,017	\$ 577,439	\$ 8,578
Travel	26,413	13,332	13,081
Vehicle subsidy leases	8,400	5,846	2,554
Equipment purchases	20,000	19,517	483
Insurance	587	587	-
	<u>\$ 641,417</u>	<u>\$ 616,721</u>	<u>\$ 24,696</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
GENERAL FUND - LAFAYETTE PARISH

DETAIL OF DEPARTMENTAL EXPENDITURES -  
BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)  
Year Ended October 31, 1999

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
Justices of the Peace and Constables:			
General government -			
Personnel costs	\$ 104,579	\$ 104,293	\$ 286
Training	<u>6,666</u>	<u>1,841</u>	<u>4,825</u>
	<u>\$ 111,245</u>	<u>\$ 106,134</u>	<u>\$ 5,111</u>
Registrar of Voters:			
General government -			
Personnel costs	\$ 77,718	\$ 74,108	\$ 3,610
Telephone	3,000	1,903	1,097
Vehicle subsidy leases	5,340	5,340	-
Supplies and materials	3,350	3,108	242
Equipment purchases	4,793	999	3,794
Other	<u>17,100</u>	<u>14,398</u>	<u>2,702</u>
	<u>\$ 111,301</u>	<u>\$ 99,856</u>	<u>\$ 11,445</u>
Parish Assessor:			
General government -			
Repairs and maintenance	<u>\$ 2,653</u>	<u>\$ 2,653</u>	<u>\$ -0-</u>
Federal Programs Administration:			
General government -			
Personnel costs	\$ 31,817	\$ 31,663	\$ 154
Travel and transportation	150	100	50
Contractual services	225	225	-
Training	1,350	1,333	17
Supplies and materials	2,095	2,064	31
Telephone and utilities	225	-	225
Other	<u>428</u>	<u>428</u>	<u>-</u>
	<u>\$ 36,290</u>	<u>\$ 35,813</u>	<u>\$ 477</u>
Sheriff:			
Public safety -			
Contractual services	<u>\$ 43,840</u>	<u>\$ 40,915</u>	<u>\$ 2,925</u>

(continued)



LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
GENERAL FUND - LAFAYETTE PARISH

DETAIL OF DEPARTMENTAL EXPENDITURES -  
BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)  
Year Ended October 31, 1999

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
Fire protection:			
Public safety -			
2% fire insurance rebate:			
Milton	\$ 13,296	\$ 13,296	\$ -
Judice	14,175	14,175	-
Carencro	28,141	28,141	-
Duson	6,689	6,689	-
Scott	30,030	30,029	1
Broussard	13,080	13,080	-
Youngsville	16,446	16,446	-
External appropriations:			
Milton	30,000	30,000	-
Judice	37,365	35,785	1,580
Carencro	34,400	30,000	4,400
Duson	35,100	35,025	75
Scott	34,525	30,000	4,525
Broussard	30,000	30,000	-
Youngsville	30,000	30,000	-
Tower rental	6,000	6,000	-
Fire truck assistance	100,000	100,000	-
Volunteer firefighting equipment	<u>157,912</u>	<u>58,129</u>	<u>99,783</u>
	<u>\$ 617,159</u>	<u>\$ 506,795</u>	<u>\$ 110,364</u>
Recreation and Parks Administration:			
Current -			
Culture and recreation -			
Equipment purchases	\$ 116,712	\$ 53,189	\$ 63,523
Repairs and maintenance	15,000	14,998	2
Supplies	24,000	23,999	1
Shell/limestone/gravel	10,000	8,146	1,854
Capital projects	<u>665,259</u>	<u>558,788</u>	<u>106,471</u>
	<u>\$ 830,971</u>	<u>\$ 659,120</u>	<u>\$ 171,851</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
GENERAL FUND - LAFAYETTE PARISH

DETAIL OF DEPARTMENTAL EXPENDITURES -  
BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)  
Year Ended October 31, 1999

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
County Agent:			
Conservation of natural resources -			
Personnel costs	\$ 6,303	\$ 3,184	\$ 3,119
Transportation	1,350	1,321	29
Telephone	7,000	6,177	823
Repairs and maintenance	1,200	874	326
Materials and supplies	3,100	2,783	317
Equipment purchases	22,620	22,175	445
Office expense	3,600	3,088	512
Contractual services	1,450	1,330	120
External appropriation	46,500	40,880	5,620
Other	750	732	18
	<u>\$ 93,873</u>	<u>\$ 82,544</u>	<u>\$ 11,329</u>
Communications:			
General government -			
Equipment purchases	\$ 20,366	\$ 20,366	\$ -0-
Capital Improvements Projects:			
Capital projects	\$ 206,037	\$ 56,970	\$ 149,067
Family Court:			
General government -			
Personnel costs	\$ 172,974	\$ 146,357	\$ 26,617
Traffic Engineering:			
Streets and drainage -			
Equipment purchases	\$ 49,883	\$ 47,738	\$ 2,145
Public Works:			
Operations -			
Capital projects	\$ 134,106	\$ 103,695	\$ 30,411
Code Enforcement:			
General government -			
Equipment purchases	\$ 2,000	\$ 1,749	\$ 251
Total expenditures	<u>\$ 4,392,820</u>	<u>\$ 3,739,202</u>	<u>\$ 653,618</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
GENERAL FUND - LAFAYETTE PARISH

STATEMENT OF OTHER FINANCING SOURCES -  
BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended October 31, 1999

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable).
Other financing sources:			
Transfers from other funds -			
Debt service	\$ 100,000	\$ -	\$ (100,000)
Proceeds from the sale of assets	-	6,112	6,112
Total other financing sources	<u>\$ 100,000</u>	<u>\$ 6,112</u>	<u>\$ (93,888)</u>
Other financing uses:			
Transfers to other funds -			
City general fund	\$ 4,099,869	\$ 4,099,360	\$ 509
Special revenue funds	4,488,637	2,584,380	1,904,257
Debt service funds	88,975	88,877	98
Enterprise funds	<u>20,000</u>	<u>20,000</u>	<u>-</u>
Total transfers to other funds	\$ 8,697,481	\$ 6,792,617	\$1,904,864
Transfers to component units	<u>1,374,135</u>	<u>1,257,503</u>	<u>116,632</u>
Total other financing uses	<u>\$10,071,616</u>	<u>\$ 8,050,120</u>	<u>\$2,021,496</u>
Total other financing sources (uses)	<u>\$(9,971,616)</u>	<u>\$(8,044,008)</u>	<u>\$1,927,608</u>

See Notes to Financial Statements.

SPECIAL REVENUE FUNDS

FUND - FACILITY OR PROGRAM/FUNDING SOURCE

RECREATION AND PARKS FUND - City-owned parks and recreational programs/property tax levy and General Fund appropriations.

CITY PARK and VIEUX CHENES GOLF COURSES - Two City-owned golf courses/user fees.

HEYMANN PERFORMING ARTS CENTER FUNDS - A municipal auditorium and convention center/user fees and General Fund appropriations.

NATURAL HISTORY MUSEUM AND PLANETARIUM - A public museum and planetarium/General Fund appropriations.

MUNICIPAL TRANSIT SYSTEM - A City-owned bus system/user fees, General Fund appropriations and Federal grant.

PARKING PROGRAM FUND - A parking garage in downtown Lafayette and parking meters/user fees, fines and General Fund appropriations.

COMMUNITY DEVELOPMENT FUND - Community Development Block Grant funds to provide assistance in target areas/Federal grant.

EMERGENCY SHELTER GRANT FUND - A program to provide temporary shelter for the homeless/Federal grant (state administered).

DRUG FREE SCHOOLS GRANT FUND - A program to provide awareness, information, training, and assistance to youth (grades 7-12) regarding issues relating to drug/alcohol use/Federal grant (state administered).

URBAN DEVELOPMENT ACTION GRANT FUND - A program to provide assistance for housing rehabilitation and to foster economic development of the City's downtown area/interest revenue from notes receivable.

1961 SALES TAX TRUST FUND - Collection of sales and use tax and its subsequent disbursement in accordance with the sales tax dedication/1% sales and use tax.

1985 SALES TAX TRUST FUND - Collection of sales and use tax levied August 1, 1985, and its subsequent disbursement in accordance with the tax dedication/1% sales and use tax.

FEDERAL NARCOTICS SEIZED/FORFEITED PROPERTY FUND - A program to handle money obtained from sales of seized property/proceeds from sales of seized property.

HOUSING REHABILITATION PROGRAM GRANT FUND - A program to provide assistance for housing rehabilitation, relocation, etc./Federal grant.

LOCAL ENFORCEMENT BLOCK GRANT FUND - A program to provide funds to aid in the reduction of crime and improve public safety/Federal grant.

DARE PROJECT GRANT FUND - A program to provide funds for drug abuse resistance education/state grant.

CD - FIRST TIME HOMEBUYER FUND - To account for loans issued to first time homebuyers with Community Development Block Grant funds and Housing Rehabilitation Program Grant funds and the subsequent repayment/Community Development appropriations, Housing Rehabilitation Program appropriations and interest revenue from loans receivable.

ROAD AND BRIDGE MAINTENANCE FUND - Maintenance of the parish road system/property tax levy, state funding and General Fund appropriations.

PARISHWIDE DRAINAGE MAINTENANCE FUND - Maintenance of the parish drainage system/property tax levy and General Fund appropriations.

ADULT CORRECTIONAL FACILITY MAINTENANCE FUND - Maintenance of the jail facility/property tax levy and General Fund appropriations.

SPECIAL REVENUE FUNDS (CONTINUED)

FUND - FACILITY OR PROGRAM/FUNDING SOURCE

LAFAYETTE PARISH PUBLIC LIBRARY - Operations and maintenance of the library/property tax levy.

COURTHOUSE AND JAIL MAINTENANCE FUND - Maintenance of the buildings and grounds of the courthouse, annex, and parking garage/property tax levy.

JUVENILE DETENTION HOME MAINTENANCE FUND - Operations and maintenance of a detention home for juvenile offenders/property tax levy and charges for services provided.

HEALTH UNIT MAINTENANCE FUND - Lafayette Parish's share of the Health Unit's operations as administered by the State of Louisiana, Department of Health and Hospitals/property tax levy.

WAR MEMORIAL BUILDING FUND - Operations and maintenance of the building which houses health and service organizations/rent.

CITY/PARISH FORENSIC FACILITY FUND - Operations of the facility/General Fund appropriations.

SECTION 8 HOUSING FUND - Provide rental assistance to low income persons/Federal grant.

JOB TRAINING PARTNERSHIP ACT FUND - Operations of the job training program/Federal grant (state administered).

CORONER'S EXPENSE FUND - Operations of the Coroner's office/fines and charges for services.

FHWA GRANTS - Provide metropolitan planning services and conduct comprehensive reviews of transportation infrastructure needs/Federal grants (state administered) and General Fund appropriations.

FTA GRANTS - Study transit services to promote tourism by improving mobility of tourists and accessibility of tourist attractions and provide planning services/Federal grant and General Fund appropriations.

JTPA SCHOOL-TO-WORK GRANT - Provide work ethics training to at-risk students/Federal grant (state administered).

PARISH TRANSIT STUDY - Conduct a short range transportation planning study/Federal grant.

METROCODE - Operations of the Acadian Metropolitan Code Authority which ceased to function as an autonomous body and became a subordinate department of the Consolidated Government in June 1996 when consolidation became effective/permits and charges for services provided.

JTPA WELFARE-TO-WORK-GRANT - Provide welfare recipients with job placement services, transitional employment, and job retention and support services necessary for long-term unsubsidized employment/Federal grant (state administered).

JTPA TITLE III - NATIONAL SHIP BUILDING GRANT - Provide training in welding to eligible participants/Federal grant (state administered).

DHH ACADIANA RECOVERY CENTER - Provide for the startup and subsequent operation and maintenance of an in-patient and out-patient drug treatment facility/state grant and charges for services.

DHH - F.I.S.T. GRANT - Provide for the operation and maintenance of a drug court/state grant.

DHH - DRUG COURT OJP IMPLEMENTATION GRANT - Provide for the operation and maintenance of a drug court/federal grant.

STATE NARCOTICS SEIZED/FORFEITED PROPERTY - A program to handle money obtained from sales of seized property/proceeds from sales of seized property.

SPECIAL REVENUE FUNDS (CONTINUED)

FUND - FACILITY OR PROGRAM/FUNDING SOURCE

LPTFA - FIRST TIME HOMEBUYER FUND - To account for loans issued to first time homebuyers with Lafayette Public Trust Financing Authority (LPTFA) appropriations and the subsequent repayment/LPTFA appropriations and interest revenue from loans receivable.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
ALL SPECIAL REVENUE FUNDS

COMBINING BALANCE SHEET  
October 31, 1999  
With Comparative Totals for October 31, 1998

ASSETS	Recreation and Parks Fund	City Park Golf Course	Vieux Chenes Golf Course	Heymann Performing Arts Center
Cash	\$ 180	\$ 5,766	\$ 4,492	\$ 134,078
Investments	-	107,203	83,508	-
Accrued interest receivable	-	1,191	927	-
Loans receivable	-	-	-	-
Taxes receivable - delinquent	46,869	-	-	-
Allowance for uncollectible taxes	(46,869)	-	-	-
Inventories, at cost	-	-	-	-
Accounts receivable	15,456	-	-	46,383
Due from other funds	96,247	-	-	-
Due from component units	-	-	-	-
Due from other governmental agencies	-	-	-	-
<b>Total assets</b>	<b><u>\$ 111,883</u></b>	<b><u>\$ 114,160</u></b>	<b><u>\$ 88,927</u></b>	<b><u>\$ 180,461</u></b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Cash overdraft	\$ -	\$ -	\$ -	\$ -
Accounts payable and contract retainage	41,927	3,565	1,300	18,031
Other payables and accrued liabilities	69,776	8,389	12,433	21,371
Due to other funds	-	102,206	75,194	83,040
Due to other governmental agencies	-	-	-	-
Deferred revenue	-	-	-	54,939
<b>Total liabilities</b>	<b><u>\$ 111,703</u></b>	<b><u>\$ 114,160</u></b>	<b><u>\$ 88,927</u></b>	<b><u>\$ 177,381</u></b>
<b>Fund balances:</b>				
Reserved	\$ -	\$ -	\$ -	\$ -
Designated	-	-	-	-
Unreserved and undesignated	180	-	-	3,080
<b>Total fund balances</b>	<b><u>\$ 180</u></b>	<b><u>\$ -0-</u></b>	<b><u>\$ -0-</u></b>	<b><u>\$ 3,080</u></b>
<b>Total liabilities and fund balances</b>	<b><u>\$ 111,883</u></b>	<b><u>\$ 114,160</u></b>	<b><u>\$ 88,927</u></b>	<b><u>\$ 180,461</u></b>

See Notes to Financial Statements.

Natural History Museum & Planetarium	Municipal Transit System Fund	Parking Program	Community Development Block Grant	Emergency Shelter Grant	Drug Free Schools Grant	
\$ 100	\$ -	\$ 7,559	\$ -	\$ -	\$ -	
-	-	137,739	-	-	-	
-	-	1,529	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	-	-	29,526	-	-	
-	-	60	-	-	-	
9,308	450	-	-	-	-	
-	-	-	-	-	-	C
<u>-</u>	<u>471,080</u>	<u>-</u>	<u>336,736</u>	<u>62,439</u>	<u>4,275</u>	O
<u>\$ 9,408</u>	<u>\$ 471,530</u>	<u>\$ 146,887</u>	<u>\$ 366,262</u>	<u>\$ 62,439</u>	<u>\$ 4,275</u>	N
						T
\$ -	\$ 347,090	\$ -	\$ 306,017	\$ 48,576	\$ -	I
1,358	55,706	10,616	27,695	13,863	-	N
7,950	27,968	11,269	32,550	-	-	U
-	40,746	122,302	-	-	4,275	E
-	-	2,500	-	-	-	D
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<u>\$ 9,308</u>	<u>\$ 471,510</u>	<u>\$ 146,687</u>	<u>\$ 366,262</u>	<u>\$ 62,439</u>	<u>\$ 4,275</u>	
\$ -	\$ -	\$ -	\$ 29,526	\$ -	\$ -	
-	-	-	-	-	-	
<u>100</u>	<u>20</u>	<u>200</u>	<u>(29,526)</u>	<u>-</u>	<u>-</u>	
<u>\$ 100</u>	<u>\$ 20</u>	<u>\$ 200</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	
<u>\$ 9,408</u>	<u>\$ 471,530</u>	<u>\$ 146,887</u>	<u>\$ 366,262</u>	<u>\$ 62,439</u>	<u>\$ 4,275</u>	



LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
ALL SPECIAL REVENUE FUNDS

COMBINING BALANCE SHEET (CONTINUED)  
October 31, 1999  
With Comparative Totals for October 31, 1998

ASSETS	Urban Develop- ment Action Grant	1961 Sales Tax Trust	1985 Sales Tax Trust	Federal Narcotics Seized/ Forfeited Property
Cash	\$ 42	\$ 36	\$ -	\$ 722
Investments	-	-	-	13,427
Accrued interest receivable	7,118	-	-	149
Loans receivable	406,711	-	-	-
Taxes receivable - delinquent	-	-	-	-
Allowance for uncollectible taxes	-	-	-	-
Inventories, at cost	-	-	-	-
Accounts receivable	-	-	-	-
Due from other funds	-	185,348	239,632	-
Due from component units	-	-	-	-
Due from other governmental agencies	-	2,015,241	1,809,584	-
<b>Total assets</b>	<b><u>\$ 413,871</u></b>	<b><u>\$2,200,625</u></b>	<b><u>\$2,049,216</u></b>	<b><u>\$ 14,298</u></b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Cash overdraft	\$ -	\$ -	\$ -	\$ -
Accounts payable and contract retainage	-	17,608	16,568	-
Other payables and accrued liabilities	-	-	-	-
Due to other funds	-	2,183,017	2,032,648	-
Due to other governmental agencies	-	-	-	-
Deferred revenue	-	-	-	-
<b>Total liabilities</b>	<b><u>\$ -0-</u></b>	<b><u>\$2,200,625</u></b>	<b><u>\$2,049,216</u></b>	<b><u>\$ -0-</u></b>
<b>Fund balances:</b>				
Reserved	\$ 380,720	\$ -	\$ -	\$ -
Designated	-	-	-	-
Unreserved and undesignated	33,151	-	-	14,298
<b>Total fund balances</b>	<b><u>\$ 413,871</u></b>	<b><u>\$ -0-</u></b>	<b><u>\$ -0-</u></b>	<b><u>\$ 14,298</u></b>
<b>Total liabilities and fund balances</b>	<b><u>\$ 413,871</u></b>	<b><u>\$2,200,625</u></b>	<b><u>\$2,049,216</u></b>	<b><u>\$ 14,298</u></b>

Housing Rehabil- itation Program Grant	Local Enforcement Block Grant	DARE Project Grant Fund	CD - First Time Homebuyer Fund	Road and Bridge Maintenance Fund	Parishwide Drainage Maintenance Fund	
\$ -	\$ 56	\$ -	\$ 2,098	\$ -	\$ 4,326	
-	-	-	39,004	-	80,419	
-	-	-	433	-	893	
-	-	-	744,181	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	-	-	-	9,453	1,908	
101,537	-	-	-	299,746	89,719	
-	-	-	-	11,862	-	C
<u>1,014,518</u>	<u>-</u>	<u>11,131</u>	<u>-</u>	<u>-</u>	<u>66,421</u>	O
<u>\$1,116,055</u>	<u>\$ 56</u>	<u>\$ 11,131</u>	<u>\$ 785,716</u>	<u>\$ 321,061</u>	<u>\$ 243,686</u>	N
						T
						I
\$ 975,517	\$ -	\$ -	\$ -	\$ -	\$ -	N
47,300	-	-	-	320,479	243,686	U
-	-	-	-	582	-	E
-	-	11,131	-	-	-	D
-	56	-	-	-	-	
<u>93,238</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<u>\$1,116,055</u>	<u>\$ 56</u>	<u>\$ 11,131</u>	<u>\$ -0-</u>	<u>\$ 321,061</u>	<u>\$ 243,686</u>	
\$ -	\$ -	\$ -	\$ 785,716	\$ 284,975	\$ 492,484	
-	-	-	-	395,605	269,013	
-	-	-	-	(680,580)	(761,497)	
<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 785,716</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	
<u>\$1,116,055</u>	<u>\$ 56</u>	<u>\$ 11,131</u>	<u>\$ 785,716</u>	<u>\$ 321,061</u>	<u>\$ 243,686</u>	

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
ALL SPECIAL REVENUE FUNDS

COMBINING BALANCE SHEET (CONTINUED)  
October 31, 1999  
With Comparative Totals for October 31, 1998

ASSETS	Adult Correctional Facility Maintenance Fund	Lafayette Parish Public Library	Courthouse and Jail Maintenance Fund	Juvenile Detention Home Maintenance Fund
Cash	\$ -	\$ 121,956	\$ 38,463	\$ 27,324
Investments	-	2,263,684	715,097	507,546
Accrued interest receivable	-	25,136	7,940	5,636
Loans receivable	-	-	-	-
Taxes receivable - delinquent	-	-	-	-
Allowance for uncollectible taxes	-	-	-	-
Inventories, at cost	-	-	-	-
Accounts receivable	4,659	14,341	1,642	-
Due from other funds	681,686	-	-	-
Due from component units	-	-	-	-
Due from other governmental agencies	-	-	-	72,438
<b>Total assets</b>	<b><u>\$ 686,345</u></b>	<b><u>\$2,425,117</u></b>	<b><u>\$ 763,142</u></b>	<b><u>\$ 612,944</u></b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Cash overdraft	\$ -	\$ -	\$ -	\$ -
Accounts payable and contract retainage	206,716	80,633	56,619	58,374
Other payables and accrued liabilities	-	52,741	4,812	20,911
Due to other funds	479,629	-	681,686	-
Due to other governmental agencies	-	-	-	-
Deferred revenue	-	54,197	-	-
<b>Total liabilities</b>	<b><u>\$ 686,345</u></b>	<b><u>\$ 187,571</u></b>	<b><u>\$ 743,117</u></b>	<b><u>\$ 79,285</u></b>
<b>Fund balances:</b>				
Reserved	\$ 20,527	\$ 65,810	\$ 1,319	\$ 15,200
Designated	113	724,144	18,706	237,099
Unreserved and undesignated	<u>(20,640)</u>	<u>1,447,592</u>	<u>-</u>	<u>281,360</u>
<b>Total fund balances</b>	<b><u>\$ -0-</u></b>	<b><u>\$2,237,546</u></b>	<b><u>\$ 20,025</u></b>	<b><u>\$ 533,659</u></b>
<b>Total liabilities and fund balances</b>	<b><u>\$ 686,345</u></b>	<b><u>\$2,425,117</u></b>	<b><u>\$ 763,142</u></b>	<b><u>\$ 612,944</u></b>

Health Unit Maintenance Fund	War Memorial Building Fund	City/Parish Forensic Facility Fund	Section 8 Housing Fund	Job Training Partnership Act. Fund	Coroner's Expense Fund	
\$ 180,186	\$ 9,720	\$ -	\$ 8,028	\$ -	\$ -	
3,350,026	179,775	-	149,261	-	-	
37,199	1,996	-	1,658	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	1,483	-	-	-	-	
-	-	41,641	-	-	4,718	
-	-	-	-	-	-	C
<u>1,104</u>	<u>1,324</u>	<u>-</u>	<u>-</u>	<u>108,724</u>	<u>21,989</u>	O
<u>\$ 3,568,515</u>	<u>\$194,298</u>	<u>\$ 41,641</u>	<u>\$ 158,947</u>	<u>\$ 108,724</u>	<u>\$ 26,707</u>	N
						T
						I
\$ -	\$ -	\$ 37,454	\$ -	\$ 84,478	\$ -	N
-	7,150	4,187	-	8,511	7,186	U
-	2,280	-	-	15,735	15,782	E
-	179,414	-	-	-	3,739	D
-	-	-	80,141	-	-	
<u>-0-</u>	<u>\$188,844</u>	<u>\$ 41,641</u>	<u>\$ 80,141</u>	<u>\$ 108,724</u>	<u>\$ 26,707</u>	
\$ 82,520	\$ 5,454	\$ -	\$ 48,806	\$ -	\$ -	
2,781,300	-	-	30,000	-	-	
<u>704,695</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<u>\$ 3,568,515</u>	<u>\$ 5,454</u>	<u>\$ -0-</u>	<u>\$ 78,806</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	
<u>\$ 3,568,515</u>	<u>\$194,298</u>	<u>\$ 41,641</u>	<u>\$ 158,947</u>	<u>\$ 108,724</u>	<u>\$ 26,707</u>	

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
ALL SPECIAL REVENUE FUNDS

COMBINING BALANCE SHEET (CONTINUED)  
October 31, 1999  
With Comparative Totals for October 31, 1998

ASSETS	F.H.W.A. Grant No. <u>736-28-0015</u>	F.H.W.A. Hurricane Evacuation Grant No. <u>736-28-0003</u>	F.H.W.A. Planning Grant No. <u>736-28-0017</u>	F.H.W.A. Planning Grant No. <u>736-28-0019</u>
Cash	\$ -	\$ -	\$ -	\$ -
Investments	-	-	-	-
Accrued interest receivable	-	-	-	-
Loans receivable	-	-	-	-
Taxes receivable - delinquent	-	-	-	-
Allowance for uncollectible taxes	-	-	-	-
Inventories, at cost	-	-	-	-
Accounts receivable	-	-	-	-
Due from other funds	-	-	45,570	4,925
Due from component units	-	-	-	-
Due from other governmental agencies	<u>26,622</u>	<u>1,177</u>	<u>173,858</u>	<u>19,701</u>
Total assets	<u>\$ 26,622</u>	<u>\$ 1,177</u>	<u>\$ 219,428</u>	<u>\$ 24,626</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Cash overdraft	\$ 25,050	\$ 1,020	\$ 182,247	\$ 17,278
Accounts payable and contract retainage	-	-	35,094	4,071
Other payables and accrued liabilities	-	157	2,087	3,277
Due to other funds	1,572	-	-	-
Due to other governmental agencies	-	-	-	-
Deferred revenue	-	-	-	-
Total liabilities	<u>\$ 26,622</u>	<u>\$ 1,177</u>	<u>\$ 219,428</u>	<u>\$ 24,626</u>
Fund balances:				
Reserved	\$ -	\$ -	\$ -	\$ -
Designated	-	-	-	-
Unreserved and undesignated	-	-	-	-
Total fund balances	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>
Total liabilities and fund balances	<u>\$ 26,622</u>	<u>\$ 1,177</u>	<u>\$ 219,428</u>	<u>\$ 24,626</u>

F.H.W.A. T.S.M.A. Research Grant No.	F.T.A. Grant No.	F.T.A. Planning Grant No.	F.T.A. Planning Grant No.	F.T.A. Planning Grant No.	JTPA School- To-Work Grant 98/99
<u>737-99-0463</u>	<u>LA-90-X112</u>	<u>736-28-0013</u>	<u>736-28-0018</u>	<u>736-28-0021</u>	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	70	715	850	-
-	-	-	-	-	-
<u>7,756</u>	<u>771</u>	<u>2,306</u>	<u>19,167</u>	<u>3,401</u>	<u>-</u>
<u>\$ 7,756</u>	<u>\$ 771</u>	<u>\$ 2,376</u>	<u>\$ 19,882</u>	<u>\$ 4,251</u>	<u>\$ -0-</u>
\$ 6,577	\$ 708	\$ 2,026	\$ 19,588	\$ 2,862	\$ -
-	-	350	294	-	-
1,179	-	-	-	1,389	-
-	63	-	-	-	-
-	-	-	-	-	-
<u>7,756</u>	<u>771</u>	<u>2,376</u>	<u>19,882</u>	<u>4,251</u>	<u>-0-</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
<u>\$ 7,756</u>	<u>\$ 771</u>	<u>\$ 2,376</u>	<u>\$ 19,882</u>	<u>\$ 4,251</u>	<u>\$ -0-</u>

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LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
ALL SPECIAL REVENUE FUNDS

COMBINING BALANCE SHEET (CONTINUED)  
October 31, 1999  
With Comparative Totals for October 31, 1998

ASSETS	Parish Transit Study	Metro- code	JTPA Welfare- To-Work Grant	JTPA Title III - National Ship Building Grant
Cash	\$ -	\$ 12,390	\$ -	\$ -
Investments	-	220,313	-	-
Accrued interest receivable	-	2,446	-	-
Loans receivable	-	-	-	-
Taxes receivable - delinquent	-	-	-	-
Allowance for uncollectible taxes	-	-	-	-
Inventories, at cost	-	-	-	-
Accounts receivable	-	16,506	-	-
Due from other funds	10,145	-	-	-
Due from component units	-	-	-	-
Due from other governmental agencies	<u>17,135</u>	<u>-</u>	<u>12,818</u>	<u>4,313</u>
Total assets	<u>\$ 27,280</u>	<u>\$ 251,655</u>	<u>\$ 12,818</u>	<u>\$ 4,313</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Cash overdraft	\$ 16,453	\$ -	\$ 7,883	\$ 635
Accounts payable and contract retainage	10,500	911	145	3,398
Other payables and accrued liabilities	327	28,778	4,340	280
Due to other funds	-	-	450	-
Due to other governmental agencies	-	-	-	-
Deferred revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>\$ 27,280</u>	<u>\$ 29,689</u>	<u>\$ 12,818</u>	<u>\$ 4,313</u>
Fund balances:				
Reserved	\$ -	\$ -	\$ -	\$ -
Designated	-	128,130	-	-
Unreserved and undesignated	<u>-</u>	<u>93,836</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>\$ -0-</u>	<u>\$ 221,966</u>	<u>\$ -0-</u>	<u>\$ -0-</u>
Total liabilities and fund balances	<u>\$ 27,280</u>	<u>\$ 251,655</u>	<u>\$ 12,818</u>	<u>\$ 4,313</u>

DHH - Acadiana Recovery Center Startup	DHH - Recovery Center Inpatient Grant 98/99	DHH - Recovery Center Inpatient Grant 99/00	DHH - Acadiana Recovery Center Non-Grant	DHH - F.I.S.T. Grant 98/99	DHH - F.I.S.T. Grant Fund 99/00	
\$ -	\$ 2,023	\$ -	\$ 5,625	\$ -	\$ -	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
3	-	-	-	-	-	
-	-	-	-	-	-	C
-	-	55,335	-	-	47,557	O
<u>\$ 3</u>	<u>\$ 2,023</u>	<u>\$ 55,335</u>	<u>\$ 5,625</u>	<u>\$ -0-</u>	<u>\$ 47,557</u>	N
						T
						I
\$ 3	\$ -	\$ 13,570	\$ -	\$ -	\$ 43,210	N
-	-	16,339	660	-	360	U
-	-	11,865	-	-	3,987	E
-	-	3	-	-	-	D
-	-	-	-	-	-	
<u>\$ 3</u>	<u>\$ -0-</u>	<u>\$ 41,777</u>	<u>\$ 660</u>	<u>\$ -0-</u>	<u>\$ 47,557</u>	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
-	-	-	-	-	-	
-	2,023	13,558	4,965	-	-	
<u>\$ -0-</u>	<u>\$ 2,023</u>	<u>\$ 13,558</u>	<u>\$ 4,965</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	
<u>\$ 3</u>	<u>\$ 2,023</u>	<u>\$ 55,335</u>	<u>\$ 5,625</u>	<u>\$ -0-</u>	<u>\$ 47,557</u>	



LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
ALL SPECIAL REVENUE FUNDS

COMBINING BALANCE SHEET (CONTINUED)

October 31, 1999

With Comparative Totals for October 31, 1998

ASSETS	DHH - Drug Court OJP Implementation Grant	State Narcotics Seized/ Forfeited Property	LPTFA - First Time Homebuyer Fund
Cash	\$ -	\$ 2,697	\$ 1,114
Investments	-	-	20,708
Accrued interest receivable	-	-	230
Loans receivable	-	-	592,231
Taxes receivable - delinquent	-	-	-
Allowance for uncollectible taxes	-	-	-
Inventories, at cost	-	-	-
Accounts receivable	-	-	-
Due from other funds	-	-	-
Due from component units	-	-	-
Due from other governmental agencies	<u>58,910</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 58,910</u>	<u>\$ 2,697</u>	<u>\$ 614,283</u>
 LIABILITIES AND FUND BALANCES			
Liabilities:			
Cash overdraft	\$ 28,757	\$ -	\$ -
Accounts payable and contract retainage	2,464	-	-
Other payables and accrued liabilities	4,678	-	-
Due to other funds	15,417	-	-
Due to other governmental agencies	-	-	-
Deferred revenue	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>\$ 51,316</u>	<u>\$ -0-</u>	<u>\$ -0-</u>
 Fund balances:			
Reserved	\$ -	\$ -	\$ 614,283
Designated	-	-	-
Unreserved and undesignated	<u>7,594</u>	<u>2,697</u>	<u>-</u>
Total fund balances	<u>\$ 7,594</u>	<u>\$ 2,697</u>	<u>\$ 614,283</u>
Total liabilities and fund balances	<u>\$ 58,910</u>	<u>\$ 2,697</u>	<u>\$ 614,283</u>

<u>Totals</u>	
<u>October 31,</u> <u>1999</u>	<u>October 31,</u> <u>1998</u>
\$ 568,981	\$ 823,711
7,867,710	8,717,833
94,481	144,099
1,743,123	734,836
46,869	35,149
(46,869)	(35,149)
29,526	30,509
111,891	127,381
1,812,310	3,432,252
11,862	2,482
<u>6,447,831</u>	<u>5,196,382</u>
<u>\$18,687,715</u>	<u>\$19,209,485</u>
\$ 2,166,999	\$ 2,544,639
1,323,664	843,680
366,893	340,991
6,016,532	6,002,098
82,697	212,451
<u>202,374</u>	<u>283,585</u>
<u>\$10,159,159</u>	<u>\$10,227,444</u>
\$ 2,827,340	\$ 2,773,283
4,584,110	6,860,855
<u>1,117,106</u>	<u>(652,097)</u>
<u>\$ 8,528,556</u>	<u>\$ 8,982,041</u>
<u>\$18,687,715</u>	<u>\$19,209,485</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
ALL SPECIAL REVENUE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
Year Ended October 31, 1999  
With Comparative Totals for Year Ended October 31, 1998

	Recreation and Parks <u>Fund</u>	City Park Golf <u>Course</u>	Vieux Chenes Golf <u>Course</u>	Heymann Performing Arts Center
Revenues:				
Taxes	\$ 1,021,549	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	398,664	509,062	581,987	1,797,665
Fines and forfeits	-	-	-	-
Investment income	4,143	5,671	1,117	7,433
Miscellaneous	<u>7,585</u>	<u>451</u>	<u>5,349</u>	<u>5,237</u>
Total revenues	<u>\$ 1,431,941</u>	<u>\$ 515,184</u>	<u>\$ 588,453</u>	<u>\$ 1,810,335</u>
Expenditures:				
Current -				
General government	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-
Public transportation	-	-	-	-
Streets and drainage	-	-	-	-
Urban redevelopment and housing	-	-	-	-
Economic development and assistance	-	-	-	-
Culture and recreation	3,992,253	412,978	513,259	1,977,555
Health and welfare	-	-	-	-
Economic opportunity	-	-	-	-
Capital projects	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>\$ 3,992,253</u>	<u>\$ 412,978</u>	<u>\$ 513,259</u>	<u>\$ 1,977,555</u>
Excess (deficiency) of revenues over expenditures	\$(2,560,312)	\$ 102,206	\$ 75,194	\$ (167,220)
Other financing sources (uses):				
Proceeds from sale of bonds	-	-	-	-
Sale of fixed assets	6,657	-	-	-
Transfers from other funds	2,553,655	-	-	251,300
Transfers to other funds	-	(102,206)	(75,194)	(84,080)
Transfers from component units	-	-	-	-
Transfers to component units	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Fund balances, beginning	180	-	-	3,080
Residual equity transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances, ending	<u>\$ 180</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 3,080</u>

See Notes to Financial Statements.

Natural History Museum & Planetarium	Municipal Transit System Fund	Parking Program	Community Development Block Grant	Emergency Shelter Grant	Drug Free Schools Grant
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
23,800	1,536,380	-	2,393,056	177,937	13,422
4,720	295,301	311,459	-	-	-
-	-	132,196	-	-	-
-	1,026	6,227	-	-	-
400	1,838	12,201	19,792	-	-
<u>\$ 28,920</u>	<u>\$ 1,834,545</u>	<u>\$ 462,083</u>	<u>\$ 2,412,848</u>	<u>\$ 177,937</u>	<u>\$ 13,422</u>
\$ -	\$ -	\$ -	\$ 885,574	\$ -	\$ -
-	-	-	172,840	-	-
-	2,132,464	-	-	-	-
-	-	339,781	-	-	-
-	-	-	747,433	-	-
-	-	-	295,979	-	-
296,461	-	-	-	-	-
-	-	-	-	177,937	13,422
-	-	-	-	-	-
-	-	-	53,840	-	-
<u>\$ 296,461</u>	<u>\$ 2,132,464</u>	<u>\$ 339,781</u>	<u>\$ 2,155,666</u>	<u>\$ 177,937</u>	<u>\$ 13,422</u>
\$ (267,541)	\$ (297,919)	\$ 122,302	\$ 257,182	\$ -0-	\$ -0-
-	-	-	-	-	-
-	-	-	-	-	-
267,541	297,919	-	-	-	-
-	-	(122,302)	(257,182)	-	-
-	-	-	-	-	-
-	-	-	-	-	-
\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
100	20	200	-	-	-
<u>\$ 100</u>	<u>\$ 20</u>	<u>\$ 200</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

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LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
ALL SPECIAL REVENUE FUNDS

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

Year Ended October 31, 1999

With Comparative Totals for Year Ended October 31, 1998

	Urban Develop- ment Action Grant	1961 Sales Tax Trust	1985 Sales Tax Trust	Federal Narcotics Seized/ Forfeited Property
Revenues:				
Taxes	\$ -	\$ 24,399,305	\$ 21,878,158	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Investment income	12,517	58,470	52,396	2,000
Miscellaneous	-	-	-	986
Total revenues	<u>\$ 12,517</u>	<u>\$ 24,457,775</u>	<u>\$ 21,930,554</u>	<u>\$ 2,986</u>
Expenditures:				
Current -				
General government	\$ -	\$ 183,634	\$ 171,027	\$ -
Public safety	-	-	-	-
Public transportation	-	-	-	-
Streets and drainage	-	-	-	-
Urban redevelopment and housing	-	-	-	-
Economic development and assistance	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Economic opportunity	-	-	-	-
Capital projects	-	-	-	-
Total expenditures	<u>\$ -0-</u>	<u>\$ 183,634</u>	<u>\$ 171,027</u>	<u>\$ -0-</u>
Excess (deficiency) of revenues over expenditures	\$ 12,517	\$ 24,274,141	\$ 21,759,527	\$ 2,986
Other financing sources (uses):				
Proceeds from sale of bonds	-	-	-	-
Sale of fixed assets	-	-	-	-
Transfers from other funds	-	496,693	510,555	-
Transfers to other funds	-	(24,770,834)	(22,270,082)	-
Transfers from component units	-	-	-	-
Transfers to component units	(38,193)	-	-	-
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ (25,676)	\$ -0-	\$ -0-	\$ 2,986
Fund balances, beginning	439,547	-	-	11,312
Residual equity transfers out	-	-	-	-
Fund balances, ending	<u>\$ 413,871</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 14,298</u>

Housing Rehabil- itation Program Grant	Local Enforcement Block Grant	DARE Project Grant Fund	CD - First Time Homebuyer Fund	Road and Bridge Maintenance Fund	Parishwide Drainage Maintenance Fund
\$ -	\$ -	\$ -	\$ -	\$ 2,344,364	\$ 1,561,452
-	-	-	-	-	-
1,018,050	-	59,675	-	1,721,179	165,300
-	-	-	-	77,495	-
-	-	-	-	-	-
-	-	-	6,594	26,810	30,797
<u>139,895</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>350</u>	<u>-</u>
<u>\$1,157,945</u>	<u>\$ -0-</u>	<u>\$ 59,675</u>	<u>\$ 6,594</u>	<u>\$ 4,170,198</u>	<u>\$ 1,757,549</u>
\$ -	\$ -	\$ -	\$ 24,105	\$ 81,871	\$ 53,673
-	-	59,675	-	-	-
-	-	-	-	-	-
-	-	-	-	357,254	962,408
1,041,284	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	3,394,722	184,917
<u>\$1,041,284</u>	<u>\$ -0-</u>	<u>\$ 59,675</u>	<u>\$ 24,105</u>	<u>\$ 3,833,847</u>	<u>\$ 1,200,998</u>
\$ 116,661	\$ -0-	\$ -0-	\$ (17,511)	\$ 336,351	\$ 556,551
-	-	-	-	-	-
-	-	-	-	3,675	-
110,572	-	-	484,415	1,977,653	142,769
(227,233)	-	-	-	(2,906,372)	(699,320)
-	-	-	-	-	-
-	-	-	-	-	-
\$ -0-	\$ -0-	\$ -0-	\$ 466,904	\$ (588,693)	\$ -0-
-	-	-	318,812	588,693	-
-	-	-	-	-	-
<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 785,716</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

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LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
ALL SPECIAL REVENUE FUNDS

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

Year Ended October 31, 1999

With Comparative Totals for Year Ended October 31, 1998

	Adult Correctional Facility Maintenance Fund	Lafayette Parish Public Library	Courthouse and Jail Maintenance Fund	Juvenile Detention Home Maintenance Fund
Revenues:				
Taxes	\$ 1,140,705	\$ 2,502,348	\$ 1,295,778	\$ 646,926
Licenses and permits	-	-	-	-
Intergovernmental	105,579	275,481	119,934	66,141
Charges for services	-	24,215	-	254,459
Fines and forfeits	-	80,289	-	-
Investment income	9,618	127,341	36,164	31,677
Miscellaneous	-	53,426	305	83
Total revenues	<u>\$ 1,255,902</u>	<u>\$ 3,063,100</u>	<u>\$ 1,452,181</u>	<u>\$ 999,286</u>
Expenditures:				
Current -				
General government	\$ 39,205	\$ 86,025	\$ 820,378	\$ 22,263
Public safety	2,247,627	-	-	971,080
Public transportation	-	-	-	-
Streets and drainage	-	-	-	-
Urban redevelopment and housing	-	-	-	-
Economic development and assistance	-	-	-	-
Culture and recreation	-	2,796,540	-	-
Health and welfare	-	-	-	-
Economic opportunity	-	-	-	-
Capital projects	-	12,841	-	82,054
Total expenditures	<u>\$ 2,286,832</u>	<u>\$ 2,895,406</u>	<u>\$ 820,378</u>	<u>\$ 1,075,397</u>
Excess (deficiency) of revenues over expenditures	\$ (1,030,930)	\$ 167,694	\$ 631,803	\$ (76,111)
Other financing sources (uses):				
Proceeds from sale of bonds	-	-	-	-
Sale of fixed assets	-	4,688	-	-
Transfers from other funds	1,030,930	-	-	-
Transfers to other funds	-	-	(745,362)	-
Transfers from component units	-	-	-	-
Transfers to component units	-	-	-	-
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ -0-	\$ 172,382	\$ (113,559)	\$ (76,111)
Fund balances, beginning	-	2,065,164	133,584	609,770
Residual equity transfers out	-	-	-	-
Fund balances, ending	<u>\$ -0-</u>	<u>\$ 2,237,546</u>	<u>\$ 20,025</u>	<u>\$ 533,659</u>

Health Unit Maintenance Fund	War Memorial Building Fund	City/Parish Forensic Facility Fund	Section 8 Housing Fund	Job Training Partnership Act Fund	Coroner's Expense Fund	
\$ 558,587	\$ -	\$ -	\$ -	\$ -	\$ -	
-	-	-	-	-	-	
51,728	-	-	644,866	1,571,208	-	
-	-	90,360	-	-	38,915	
-	-	-	-	-	122,964	
158,920	9,383	-	10,228	-	185	
-	283,462	-	633	-	45	
<u>\$ 769,235</u>	<u>\$ 292,845</u>	<u>\$ 90,360</u>	<u>\$ 655,727</u>	<u>\$ 1,571,208</u>	<u>\$ 162,109</u>	
\$ 19,461	\$ 201,300	\$ -	\$ -	\$ -	\$ -	C
-	-	123,950	-	-	243,233	O
-	-	-	-	-	-	N
-	-	-	641,930	-	-	T
-	-	-	-	-	-	I
-	-	-	-	-	-	N
140,664	-	-	-	1,571,208	-	
-	-	-	-	-	-	
<u>99,004</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	U
<u>\$ 259,129</u>	<u>\$ 201,300</u>	<u>\$ 123,950</u>	<u>\$ 641,930</u>	<u>\$ 1,571,208</u>	<u>\$ 243,233</u>	
\$ 510,106	\$ 91,545	\$ (33,590)	\$ 13,797	\$ -0-	\$ (81,124)	E
-	-	-	-	-	-	D
-	-	-	-	-	-	
-	-	33,590	-	-	81,124	
(604,315)	-	-	-	-	-	
-	-	-	-	-	-	
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
\$ (94,209)	\$ 91,545	\$ -0-	\$ 13,797	\$ -0-	\$ -0-	
3,662,724	93,323	-	65,009	-	-	
-	(179,414)	-	-	-	-	
<u>\$ 3,568,515</u>	<u>\$ 5,454</u>	<u>\$ -0-</u>	<u>\$ 78,806</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	



LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
ALL SPECIAL REVENUE FUNDS

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

Year Ended October 31, 1999

With Comparative Totals for Year Ended October 31, 1998

	F.H.W.A. Grant No. <u>736-28-0015</u>	Hurricane Evacuation Grant No. <u>736-28-0003</u>	F.H.W.A. Planning Grant No. <u>736-28-0017</u>	F.H.W.A. Planning Grant No. <u>736-28-0019</u>
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	81,630	1,459	177,815	19,701
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	<u>\$ 81,630</u>	<u>\$ 1,459</u>	<u>\$ 177,815</u>	<u>\$ 19,701</u>
Expenditures:				
Current -				
General government	\$ 103,099	\$ 1,459	\$ 222,269	\$ 24,626
Public safety	-	-	-	-
Public transportation	-	-	-	-
Streets and drainage	-	-	-	-
Urban redevelopment and housing	-	-	-	-
Economic development and assistance	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Economic opportunity	-	-	-	-
Capital projects	-	-	-	-
Total expenditures	<u>\$ 103,099</u>	<u>\$ 1,459</u>	<u>\$ 222,269</u>	<u>\$ 24,626</u>
Excess (deficiency) of revenues over expenditures	\$ (21,469)	\$ -0-	\$ (44,454)	\$ (4,925)
Other financing sources (uses):				
Proceeds from sale of bonds	-	-	-	-
Sale of fixed assets	-	-	-	-
Transfers from other funds	21,469	-	44,454	4,925
Transfers to other funds	-	-	-	-
Transfers from component units	-	-	-	-
Transfers to component units	-	-	-	-
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Fund balances, beginning	-	-	-	-
Residual equity transfers out	-	-	-	-
Fund balances, ending	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

F.H.W.A. T.S.M.A. Research Grant No.	F.T.A. Grant No.	F.T.A. Planning Grant No.	F.T.A. Planning Grant No.	F.T.A. Planning Grant No.	JTPA School- To-Work Grant 98/99
737-99-0463	LA-90-X112	736-28-0013	736-28-0018	736-28-0021	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
7,756	-	16,765	19,167	3,401	5,473
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 7,756</u>	<u>\$ -0-</u>	<u>\$ 16,765</u>	<u>\$ 19,167</u>	<u>\$ 3,401</u>	<u>\$ 5,473</u>
\$ 7,756	\$ -	\$ 20,956	\$ 23,959	\$ 4,252	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	5,473
<u>\$ 7,756</u>	<u>\$ -0-</u>	<u>\$ 20,956</u>	<u>\$ 23,959</u>	<u>\$ 4,252</u>	<u>\$ 5,473</u>
\$ -0-	\$ -0-	\$ (4,191)	\$ (4,792)	\$ (851)	\$ -0-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	4,191	4,792	851	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

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LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
ALL SPECIAL REVENUE FUNDS

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

Year Ended October 31, 1999

With Comparative Totals for Year Ended October 31, 1998

	Parish Transit Study	Metro- code	JTPA Welfare- To-Work Grant	JTPA Title III - National Ship Building Grant
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	890,635	-	-
Intergovernmental	40,579	-	207,726	85,730
Charges for services	-	95,150	-	-
Fines and forfeits	-	-	-	-
Investment income	-	51,566	-	-
Miscellaneous	-	7,409	-	-
Total revenues	<u>\$ 40,579</u>	<u>\$1,044,760</u>	<u>\$207,726</u>	<u>\$ 85,730</u>
Expenditures:				
Current -				
General government	\$ 50,724	\$1,013,317	\$ -	\$ -
Public safety	-	-	-	-
Public transportation	-	-	-	-
Streets and drainage	-	-	-	-
Urban redevelopment and housing	-	-	-	-
Economic development and assistance	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Economic opportunity	-	-	207,726	85,730
Capital projects	-	-	-	-
Total expenditures	<u>\$ 50,724</u>	<u>\$1,013,317</u>	<u>\$207,726</u>	<u>\$ 85,730</u>
Excess (deficiency) of revenues over expenditures	\$ (10,145)	\$ 31,443	\$ -0-	\$ -0-
Other financing sources (uses):				
Proceeds from sale of bonds	-	-	-	-
Sale of fixed assets	-	-	-	-
Transfers from other funds	10,145	-	-	-
Transfers to other funds	-	(800,000)	-	-
Transfers from component units	-	-	-	-
Transfers to component units	-	-	-	-
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ -0-	\$ (768,557)	\$ -0-	\$ -0-
Fund balances, beginning	-	990,523	-	-
Residual equity transfers out	-	-	-	-
Fund balances, ending	<u>\$ -0-</u>	<u>\$ 221,966</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

DHH - Acadiana Recovery Center Startup	DHH - Recovery Center Inpatient Grant 98/99	DHH - Recovery Center Inpatient Grant 99/00	DHH - Acadiana Recovery Center Non-Grant	DHH - F.I.S.T. Grant 98/99	DHH - F.I.S.T. Grant Fund 99/00
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
138,411	173,230	219,555	-	134,522	47,557
-	-	-	6,552	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	857	-	-
<u>\$ 138,411</u>	<u>\$ 173,230</u>	<u>\$ 219,555</u>	<u>\$ 7,409</u>	<u>\$ 134,522</u>	<u>\$ 47,557</u>
\$ 138,411	\$ 171,207	\$ 205,997	\$ 2,444	\$ 134,522	\$ 47,557
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 138,411</u>	<u>\$ 171,207</u>	<u>\$ 205,997</u>	<u>\$ 2,444</u>	<u>\$ 134,522</u>	<u>\$ 47,557</u>
\$ -0-	\$ 2,023	\$ 13,558	\$ 4,965	\$ -0-	\$ -0-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ -0-</u>	<u>\$ 2,023</u>	<u>\$ 13,558</u>	<u>\$ 4,965</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

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LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
ALL SPECIAL REVENUE FUNDS

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

Year Ended October 31, 1999

With Comparative Totals for Year Ended October 31, 1998

	DHH - Drug Court OJP Implementation <u>Grant</u>	State Narcotics Seized/ Forfeited <u>Property</u>	LPTFA - First Time Homebuyer <u>Fund</u>
Revenues:			
Taxes	\$ -	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental	86,529	2,697	-
Charges for services	-	-	-
Fines and forfeits	-	-	-
Investment income	-	-	16,729
Miscellaneous	<u>7,594</u>	<u>-</u>	<u>-</u>
Total revenues	<u>\$ 94,123</u>	<u>\$ 2,697</u>	<u>\$ 16,729</u>
Expenditures:			
Current -			
General government	\$ 86,529	\$ -	\$ 1,875
Public safety	-	-	-
Public transportation	-	-	-
Streets and drainage	-	-	-
Urban redevelopment and housing	-	-	-
Economic development and assistance	-	-	-
Culture and recreation	-	-	-
Health and welfare	-	-	-
Economic opportunity	-	-	-
Capital projects	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>\$ 86,529</u>	<u>\$ -0-</u>	<u>\$ 1,875</u>
Excess (deficiency) of revenues over expenditures	\$ 7,594	\$ 2,697	\$ 14,854
Other financing sources (uses):			
Proceeds from sale of bonds	-	-	-
Sale of fixed assets	-	-	-
Transfers from other funds	-	-	-
Transfers to other funds	-	-	-
Transfers from component units	-	-	400,000
Transfers to component units	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ 7,594	\$ 2,697	\$ 414,854
Fund balances, beginning	-	-	199,429
Residual equity transfers out	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances, ending	<u>\$ 7,594</u>	<u>\$ 2,697</u>	<u>\$ 614,283</u>

<u>Totals</u>	
<u>October 31,</u> <u>1999</u>	<u>October 31,</u> <u>1998</u>
\$ 57,349,172	\$ 57,626,269
890,635	1,155,120
11,413,439	8,923,030
4,486,004	4,148,677
335,449	306,685
667,012	773,931
<u>547,898</u>	<u>645,371</u>
<u>\$ 75,689,609</u>	<u>\$ 73,579,083</u>
\$ 4,849,475	\$ 3,957,755
3,818,405	3,935,071
2,132,464	2,379,728
1,659,443	1,622,099
2,430,647	2,159,597
295,979	283,320
9,989,046	9,434,958
332,023	367,762
1,870,137	1,546,890
<u>3,827,378</u>	<u>1,323,609</u>
<u>\$ 31,204,997</u>	<u>\$ 27,010,789</u>
\$ 44,484,612	\$ 46,568,294
-	3,000,000
15,020	-
8,329,543	7,111,185
(53,664,482)	(53,106,930)
400,000	4,531
<u>(38,193)</u>	<u>(38,193)</u>
\$ (473,500)	\$ 3,538,887
9,181,470	5,505,247
<u>(179,414)</u>	<u>(62,093)</u>
<u>\$ 8,528,556</u>	<u>\$ 8,982,041</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
SPECIAL REVENUE FUNDS  
RECREATION AND PARKS FUND

STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended October 31, 1999  
With Comparative Actual Amounts for Year Ended October 31, 1998

	1999		
	Budget	Actual	Variance - Favorable (Unfavorable)
Revenues:			
Taxes - Ad valorem	\$ 992,713	\$ 1,021,549	\$ 28,836
Charges for services -			
Rentals	98,000	126,219	28,219
Tennis fees	30,500	39,918	9,418
Instruction, registration and admission fees	286,100	232,527	(53,573)
Investment income	13,700	4,143	(9,557)
Miscellaneous	6,870	7,585	715
Total revenues	\$ 1,427,883	\$ 1,431,941	\$ 4,058
Expenditures:			
Culture and recreation -			
Personnel cost	\$ 2,649,222	\$ 2,574,131	\$ 75,091
Transportation	178,550	187,997	(9,447)
Telephone and utilities	423,100	438,674	(15,574)
Materials and supplies	148,150	141,546	6,604
Maintenance	102,650	92,853	9,797
Contractual services	219,413	220,457	(1,044)
Officials' and instructors' fees	97,000	90,418	6,582
Printing and postage	14,550	11,402	3,148
Miscellaneous	59,210	52,973	6,237
Vehicle subsidy lease	21,800	21,536	264
Youth league	47,000	40,920	6,080
Uninsured losses	70,386	70,386	-
Other insurance premiums	49,200	48,960	240
Total expenditures	\$ 4,080,231	\$ 3,992,253	\$ 87,978
Deficiency of revenues over expenditures	\$(2,652,348)	\$(2,560,312)	\$ 92,036
Other financing sources:			
Transfers from other funds	2,652,348	2,553,655	(98,693)
Proceeds from sale of equipment	-	6,657	6,657
Excess (deficiency) of revenues and other sources over expenditures	\$ -0-	\$ -0-	\$ -0-
Fund balance, beginning		180	
Fund balance, ending		\$ 180	
See Notes to Financial Statements.			

<u>1999 Departmental Actual</u>					
<u>1998 Actual</u>	<u>Director's Office</u>	<u>Recreation and Parks</u>	<u>Swimming Pools</u>	<u>Tennis Courts</u>	<u>Centers and Programs</u>
\$ 963,544	\$ -	\$ 1,021,549	\$ -	\$ -	\$ -
94,041	-	-	-	-	126,219
34,866	-	-	-	39,918	-
257,260	-	-	14,863	-	217,664
5,623	-	4,143	-	-	-
5,557	-	7,585	-	-	-
<u>\$ 1,360,891</u>	<u>\$ -0-</u>	<u>\$ 1,033,277</u>	<u>\$ 14,863</u>	<u>\$ 39,918</u>	<u>\$ 343,883</u>
\$ 2,344,753	\$ 152,034	\$ 1,270,843	\$ 96,803	\$ 64,560	\$ 989,891
160,215	26	187,467	-	-	504
402,629	10,648	190,694	38,018	8,902	190,412
175,097	-	61,783	13,949	3,505	62,309
126,835	-	60,770	935	415	30,733
167,062	45,148	85,216	1,253	547	88,293
86,679	-	61,087	-	-	29,331
11,530	169	3,794	36	237	7,166
55,627	10,962	25,875	1,608	201	14,327
3,943	7,812	13,724	-	-	-
34,755	40,920	-	-	-	-
89,168	70,386	-	-	-	-
53,498	48,960	-	-	-	-
<u>\$ 3,711,791</u>	<u>\$ 387,065</u>	<u>\$ 1,961,253</u>	<u>\$ 152,602</u>	<u>\$ 78,367</u>	<u>\$ 1,412,966</u>
\$ (2,350,900)	\$ (387,065)	\$ (927,976)	\$ (137,739)	\$ (38,449)	\$ (1,069,083)
2,350,900	387,065	921,319	137,739	38,449	1,069,083
-	-	6,657	-	-	-
\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
180					
<u>\$ 180</u>					



LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
 LAFAYETTE, LOUISIANA  
 SPECIAL REVENUE FUNDS  
 CITY PARK GOLF COURSE

STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
 Year Ended October 31, 1999  
 With Comparative Actual Amounts for Year Ended October 31, 1998

	1999		Variance - Favorable (Unfavorable)	1998 Actual
	Budget	Actual		
Revenues:				
Charges for services -				
Membership fees	\$ 51,000	\$ 65,850	\$ 14,850	\$ 49,950
Green fees	230,000	243,169	13,169	220,603
Storage and rental fees	164,300	200,043	35,743	176,904
Investment income	2,700	5,671	2,971	2,989
Miscellaneous	600	451	(149)	751
Total revenues	<u>\$ 448,600</u>	<u>\$ 515,184</u>	<u>\$ 66,584</u>	<u>\$ 451,197</u>
Expenditures:				
Culture and recreation -				
Personnel cost	\$ 203,049	\$ 186,172	\$ 16,877	\$ 141,375
Supplies and materials	26,550	25,202	1,348	20,549
Utilities and telephone	39,500	40,118	(618)	38,988
Maintenance	50,450	46,645	3,805	40,767
Contractual services	68,000	65,611	2,389	67,750
Transportation	10,000	9,861	139	7,148
Other insurance premiums	16,480	16,480	-	14,746
Uninsured losses	15,604	14,887	717	16,612
Miscellaneous	9,120	8,002	1,118	8,049
Total expenditures	<u>\$ 438,753</u>	<u>\$ 412,978</u>	<u>\$ 25,775</u>	<u>\$ 355,984</u>
Excess (deficiency) of revenues over expenditures	\$ 9,847	\$ 102,206	\$ 92,359	\$ 95,213
Other financing uses:				
Transfers to other funds	<u>(9,847)</u>	<u>(102,206)</u>	<u>(92,359)</u>	<u>(95,213)</u>
Excess of revenues over expenditures and other uses	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>
Fund balance, beginning				
Fund balance, ending		<u>\$ -0-</u>		<u>\$ -0-</u>

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
SPECIAL REVENUE FUNDS  
VIEUX CHENES GOLF COURSE

STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended October 31, 1999  
With Comparative Actual Amounts for Year Ended October 31, 1998

	1999		Variance - Favorable (Unfavorable)	1998 Actual
	Budget	Actual		
Revenues:				
Charges for services -				
Membership fees	\$ 82,620	\$ 84,950	\$ 2,330	\$ 81,084
Green fees	325,000	248,194	(76,806)	235,396
Storage and rental fees	224,000	235,297	11,297	215,212
Driving range fees	15,000	13,546	(1,454)	10,809
Investment income	4,300	1,117	(3,183)	2,667
Miscellaneous	800	5,349	4,549	6,641
Total revenues	\$ 651,720	\$ 588,453	\$ (63,267)	\$ 551,809
Expenditures:				
Culture and recreation -				
Personnel cost	\$ 270,449	\$ 278,687	\$ (8,238)	\$ 257,313
Supplies and materials	25,034	24,229	805	20,241
Utilities and telephone	40,000	32,910	7,090	38,512
Maintenance	89,716	84,634	5,082	52,941
Contractual services	76,500	73,050	3,450	69,339
Transportation	6,500	5,831	669	6,953
Uninsured losses	987	987	-	153,503
Miscellaneous	12,550	12,931	(381)	12,824
Total expenditures	\$ 521,736	\$ 513,259	\$ 8,477	\$ 611,626
Excess (deficiency) of revenues over expenditures	\$ 129,984	\$ 75,194	\$ (54,790)	\$ (59,817)
Other financial sources (uses):				
Transfers from other funds	-	-	-	59,817
Transfers to other funds	(129,984)	(75,194)	54,790	-
Excess of revenues and other sources over expenditures and other uses	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Fund balance, beginning		-		-
Fund balance, ending		\$ -0-		\$ -0-

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
SPECIAL REVENUE FUNDS  
HEYMANN PERFORMING ARTS CENTER FUNDS

STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended October 31, 1999  
With Comparative Actual Amounts for Year Ended October 31, 1998

	Commission Fund		
	Budget	Actual	Variance - Favorable (Unfavorable)
Revenues:			
Charges for services -			
Rental and catering fees	\$ 312,000	\$ 300,877	\$ (11,123)
Reimbursable expenses	250,000	216,162	(33,838)
Parking fees	65,000	67,961	2,961
Concession sales	26,300	28,020	1,720
Advertising revenues	2,000	-	(2,000)
Ticket sales	-	-	-
Investment income	-	502	502
Miscellaneous	215	78	(137)
Total revenues	\$ 655,515	\$ 613,600	\$ (41,915)
Expenditures (culture and recreation):			
Personnel cost	\$ 422,391	\$ 419,470	\$ 2,921
Cost of sales - concessions	16,000	15,785	215
Materials and supplies	34,884	33,875	1,009
Telephone and utilities	125,669	119,518	6,151
Maintenance	20,300	16,574	3,726
Contractual services	21,300	18,423	2,877
Transportation	2,400	1,254	1,146
Event expenses	228,511	199,821	28,690
Advertising	9,750	7,121	2,629
Vehicle subsidy	6,085	5,855	230
Other	11,271	27,204	(15,933)
Total expenditures	\$ 898,561	\$ 864,900	\$ 33,661
Excess (deficiency) of revenues over expenditures	\$ (243,046)	\$ (251,300)	\$ (8,254)
Other financing sources (uses):			
Transfers from other funds	243,046	251,300	8,254
Transfers to other funds	-	-	-
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ -0-	\$ -0-	\$ -0-
Fund balance, beginning		500	
Fund balance, ending		\$ 500	

See Notes to Financial Statements.

<u>Reserve Fund</u>			<u>Totals</u>	
<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>	<u>1999</u>	<u>1998</u>
\$ -	\$ -	\$ -	\$ 300,877	\$ 268,705
-	-	-	216,162	225,270
-	-	-	67,961	32,114
-	-	-	28,020	28,036
-	-	-	-	472
1,490,000	1,184,645	(305,355)	1,184,645	1,093,574
6,000	6,931	931	7,433	5,061
100	5,159	5,059	5,237	261
<u>\$1,496,100</u>	<u>\$1,196,735</u>	<u>\$ (299,365)</u>	<u>\$1,810,335</u>	<u>\$1,653,493</u>
\$ -	\$ -	\$ -	\$ 419,470	\$ 384,446
-	-	-	15,785	14,613
-	-	-	33,875	35,192
-	-	-	119,518	102,647
-	-	-	16,574	21,234
1,370,000	1,099,955	270,045	1,118,378	1,062,410
-	-	-	1,254	2,595
-	-	-	199,821	188,164
-	-	-	7,121	6,892
-	-	-	5,855	-
8,500	12,700	(4,200)	39,904	24,810
<u>\$1,378,500</u>	<u>\$1,112,655</u>	<u>\$ 265,845</u>	<u>\$1,977,555</u>	<u>\$1,843,003</u>
\$ 117,600	\$ 84,080	\$ (33,520)	\$ (167,220)	\$ (189,510)
-	-	-	251,300	244,236
<u>(117,600)</u>	<u>(84,080)</u>	<u>33,520</u>	<u>(84,080)</u>	<u>(54,726)</u>
<u>\$ -0-</u>	\$ -0-	<u>\$ -0-</u>	\$ -0-	\$ -0-
-	2,580	-	3,080	3,080
-	<u>\$ 2,580</u>	-	<u>\$ 3,080</u>	<u>\$ 3,080</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
SPECIAL REVENUE FUNDS  
NATURAL HISTORY MUSEUM AND PLANETARIUM FUND

STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended October 31, 1999  
With Comparative Actual Amounts for Year Ended October 31, 1998

	<u>1999</u>		Variance -	1998
	<u>Budget</u>	<u>Actual</u>	Favorable	<u>Actual</u>
			(Unfavorable)	
Revenues:				
Intergovernmental -				
Lafayette Parish School Board	\$ 23,800	\$ 23,800	\$ -	\$ 23,800
Charges for services -				
Admissions and field trips	5,550	4,720	(830)	5,447
Investment income	-	-	-	69
Miscellaneous	<u>400</u>	<u>400</u>	<u>-</u>	<u>-</u>
Total revenues	<u>\$ 29,750</u>	<u>\$ 28,920</u>	<u>\$ (830)</u>	<u>\$ 29,316</u>
Expenditures:				
Culture and recreation -				
Personnel cost	\$ 257,545	\$ 234,206	\$ 23,339	\$ 268,939
Transportation	3,971	3,736	235	2,164
Supplies and materials	9,250	9,100	150	14,033
Telephone and utilities	30,250	27,403	2,847	28,551
Postage	1,188	963	225	1,617
Maintenance	2,500	2,455	45	-
Printing and binding	1,100	491	609	2,785
Contractual services	6,765	5,992	773	6,158
Travel and meetings	175	158	17	355
Miscellaneous	<u>12,310</u>	<u>11,957</u>	<u>353</u>	<u>12,587</u>
Total expenditures	<u>\$ 325,054</u>	<u>\$ 296,461</u>	<u>\$ 28,593</u>	<u>\$ 337,189</u>
Deficiency of revenues over expenditures	\$ (295,304)	\$ (267,541)	\$ 27,763	\$ (307,873)
Other financing sources:				
Transfers from other funds	<u>295,304</u>	<u>267,541</u>	<u>(27,763)</u>	<u>307,873</u>
Excess (deficiency) of revenues and other sources over expenditures	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>
Fund balance, beginning		<u>100</u>		<u>100</u>
Fund balance, ending		<u>\$ 100</u>		<u>\$ 100</u>

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
SPECIAL REVENUE FUNDS  
MUNICIPAL TRANSIT SYSTEM FUND

STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended October 31, 1999

With Comparative Actual Amounts for Year Ended October 31, 1998

	1999		Variance - Favorable (Unfavorable)	1998 Actual
	Budget	Actual		
<b>Revenues:</b>				
Intergovernmental -				
FTA grant	\$ 729,000	\$ 1,395,095	\$ 666,095	\$ -
State transit funds	156,000	141,285	(14,715)	137,404
Charges for services -				
Bus fares	322,000	291,751	(30,249)	308,945
Charter service	2,000	3,550	1,550	3,800
Investment income	-	1,026	1,026	-
Miscellaneous	800	1,838	1,038	1,667
Total revenues	<u>\$ 1,209,800</u>	<u>\$ 1,834,545</u>	<u>\$ 624,745</u>	<u>\$ 451,816</u>
<b>Expenditures:</b>				
Public transportation -				
Personnel cost	\$ 834,904	\$ 771,128	\$ 63,776	\$ 707,138
Transportation	618,471	597,023	21,448	636,007
Materials and supplies	21,384	17,602	3,782	21,260
Maintenance and equipment	2,400	2,348	52	786
Telephone and utilities	9,585	9,242	343	4,091
Printing and binding	4,500	4,284	216	2,819
Contractual services	349,285	324,719	24,566	336,620
Administrative costs (allocated)	475,000	338,665	136,335	466,000
Uninsured losses	61,747	61,747	-	196,772
Miscellaneous	7,339	5,706	1,633	8,235
Total expenditures	<u>\$ 2,384,615</u>	<u>\$ 2,132,464</u>	<u>\$ 252,151</u>	<u>\$ 2,379,728</u>
Deficiency of revenues over expenditures	\$(1,174,815)	\$ (297,919)	\$ 876,896	\$(1,927,912)
<b>Other financing sources:</b>				
Transfers from other funds	<u>1,174,815</u>	<u>297,919</u>	<u>(876,896)</u>	<u>1,927,912</u>
Excess (deficiency) of revenues and other sources over expenditures	<u>\$ -0-</u>	\$ -0-	<u>\$ -0-</u>	\$ -0-
Fund balance, beginning		<u>20</u>		<u>20</u>
Fund balance, ending		<u>\$ 20</u>		<u>\$ 20</u>

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
SPECIAL REVENUE FUNDS  
PARKING PROGRAM FUND

STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended October 31, 1999  
With Comparative Actual Amounts for Year Ended October 31, 1998

	<u>1999</u>		Variance -	
	<u>Budget</u>	<u>Actual</u>	Favorable	1998
			(Unfavorable)	<u>Actual</u>
Revenues:				
Charges for services -				
Parking meters	\$ 132,000	\$ 127,441	\$ (4,559)	\$ 122,647
Parking garage	189,000	184,018	(4,982)	151,089
Fines (parking)	151,000	132,196	(18,804)	120,650
Investment income	8,500	6,227	(2,273)	7,008
Miscellaneous -				
Rental	-	12,000	12,000	-
Other	<u>170</u>	<u>201</u>	<u>31</u>	<u>164</u>
Total revenues	<u>\$ 480,670</u>	<u>\$ 462,083</u>	<u>\$ (18,587)</u>	<u>\$ 401,558</u>
Expenditures:				
Streets and drainage -				
Personnel cost	\$ 200,996	\$ 197,526	\$ 3,470	\$ 174,442
Transportation	7,875	7,573	302	5,476
Materials and supplies	16,354	16,053	301	14,789
Telephone and utilities	37,521	40,338	(2,817)	39,158
Uniforms	2,102	2,094	8	2,448
Postage	3,000	2,692	308	2,048
Maintenance	23,474	22,911	563	17,035
Printing and binding	1,000	734	266	5,050
Contractual services	47,149	44,161	2,988	39,753
Travel and meetings	595	550	45	3,250
Miscellaneous	<u>5,650</u>	<u>5,149</u>	<u>501</u>	<u>3,138</u>
Total expenditures	<u>\$ 345,716</u>	<u>\$ 339,781</u>	<u>\$ 5,935</u>	<u>\$ 306,587</u>
Excess of revenues over expenditures	\$ 134,954	\$ 122,302	\$ (12,652)	\$ 94,971
Other uses:				
Transfers to other funds	<u>(134,954)</u>	<u>(122,302)</u>	<u>12,652</u>	<u>(94,971)</u>
Excess of revenues over expenditures and other uses	<u>\$ -0-</u>	\$ -0-	<u>\$ -0-</u>	\$ -0-
Fund balance, beginning		<u>200</u>		<u>200</u>
Fund balance, ending		<u>\$ 200</u>		<u>\$ 200</u>

See Notes to Financial Statements.

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LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
SPECIAL REVENUE FUNDS  
COMMUNITY DEVELOPMENT FUND

STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended October 31, 1999

	Budgeted		
	1992-93	1993-94	1994-95
Revenues:			
Intergovernmental -			
Federal grant	\$1,272,300	\$1,727,000	\$1,879,000
State grant	1,044	-	-
Miscellaneous	29,579	-	-
Total revenues	<u>\$1,302,923</u>	<u>\$1,727,000</u>	<u>\$1,879,000</u>
Expenditures:			
Current -			
General government	\$ 149,129	\$ 225,875	\$ 586,962
Public safety	59,606	65,112	76,573
Economic development	424,378	521,122	399,797
Urban redevelopment and housing -			
Housing rehabilitation	232,812	197,641	397,344
Other	100,000	335,058	338,517
Capital projects	334,484	264,040	3,805
Total expenditures	<u>\$1,300,409</u>	<u>\$1,608,848</u>	<u>\$1,802,998</u>
Excess of revenues over expenditures	\$ 2,514	\$ 118,152	\$ 76,002
Other uses:			
Transfers to other funds	(2,514)	(118,152)	(76,002)
Excess of revenues over expenditures and other uses	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>
Fund balance, beginning			
Fund balance, ending			

See Notes to Financial Statements.

for Program Year

<u>1996-97</u>	<u>1997-98</u>	<u>1998-99</u>	<u>1999-00</u>	
\$1,724,000	\$2,532,000	\$2,454,000	\$2,459,000	
-	-	-	-	
<u>5,198</u>	<u>23,282</u>	<u>36,564</u>	<u>31,811</u>	
<u>\$1,729,198</u>	<u>\$2,555,282</u>	<u>\$2,490,564</u>	<u>\$2,490,811</u>	
				C
\$ 363,030	\$1,333,011	\$1,248,602	\$1,080,939	O
124,683	179,238	200,235	190,754	N
286,379	283,573	280,772	308,407	T
				I
470,436	355,191	538,479	653,019	N
247,292	382,269	202,476	242,444	
<u>51,000</u>	<u>7,000</u>	<u>-</u>	<u>-</u>	U
<u>\$1,542,820</u>	<u>\$2,540,282</u>	<u>\$2,470,564</u>	<u>\$2,475,563</u>	E
				D
\$ 186,378	\$ 15,000	\$ 20,000	\$ 15,248	
<u>(186,378)</u>	<u>(15,000)</u>	<u>(20,000)</u>	<u>(15,248)</u>	
<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
SPECIAL REVENUE FUNDS  
COMMUNITY DEVELOPMENT FUND

STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)  
Year Ended October 31, 1999

	Total Budget	Actual Prior Years	Current Year		Variance - Favorable (Unfavorable)
			Remaining Budget	Actual	
Revenues:					
Intergovernmental -					
Federal grant	\$14,047,300	\$9,129,665	\$4,917,635	\$2,393,056	\$(2,524,579)
State grant	1,044	1,044	-	-	-
Miscellaneous	<u>126,434</u>	<u>35,628</u>	<u>90,806</u>	<u>19,792</u>	<u>(71,014)</u>
Total revenues	<u>\$14,174,778</u>	<u>\$9,166,337</u>	<u>\$5,008,441</u>	<u>\$2,412,848</u>	<u>\$(2,595,593)</u>
Expenditures:					
Current -					
General government	\$ 4,987,548	\$2,727,170	\$2,260,378	\$ 885,574	\$ 1,374,804
Public safety	896,201	575,526	320,675	172,840	147,835
Economic development	2,504,428	2,041,126	463,302	295,979	167,323
Urban redevelopment and housing - Housing rehabilitation	2,844,922	1,836,091	1,008,831	538,085	470,746
Other	1,848,056	1,259,525	588,531	209,348	379,183
Capital projects	<u>660,329</u>	<u>606,233</u>	<u>54,096</u>	<u>53,840</u>	<u>256</u>
Total expenditures	<u>\$13,741,484</u>	<u>\$9,045,671</u>	<u>\$4,695,813</u>	<u>\$2,155,666</u>	<u>\$ 2,540,147</u>
Excess of revenues over expenditures	\$ 433,294	\$ 120,666	\$ 312,628	\$ 257,182	\$ (55,446)
Other uses:					
Transfers to other funds	<u>(433,294)</u>	<u>(120,666)</u>	<u>(312,628)</u>	<u>(257,182)</u>	<u>55,446</u>
Excess of revenues over expenditures and other uses	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>
Fund balance, beginning					
Fund balance, ending				<u>\$ -0-</u>	

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
SPECIAL REVENUE FUNDS  
EMERGENCY SHELTER GRANT FUND

STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended October 31, 1999

	<u>Budget</u>	<u>Actual Prior Years</u>	<u>Remaining Budget</u>	<u>Current Year Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
Revenues:					
Intergovernmental -					
Federal grant -					
Project 370-800492	\$ 98,000	\$ 54,272	\$ 43,728	\$ 43,728	\$ -
Project 370-900689	131,000	-	131,000	67,371	(63,629)
Grant S-98-MC-22-0004	<u>96,000</u>	<u>13,607</u>	<u>82,393</u>	<u>66,838</u>	<u>(15,555)</u>
Total revenues	<u>\$ 325,000</u>	<u>\$ 67,879</u>	<u>\$ 257,121</u>	<u>\$ 177,937</u>	<u>\$ (79,184)</u>
Expenditures (health and welfare):					
External appropriations -					
Project 370-800492	\$ 98,000	\$ 54,272	\$ 43,728	\$ 43,728	\$ -
Project 370-900689	131,000	-	131,000	67,371	63,629
Grant S-98-MC-22-0004	<u>96,000</u>	<u>13,607</u>	<u>82,393</u>	<u>66,838</u>	<u>15,555</u>
Total expenditures	<u>\$ 325,000</u>	<u>\$ 67,879</u>	<u>\$ 257,121</u>	<u>\$ 177,937</u>	<u>\$ 79,184</u>
Excess of revenues over expenditures	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>
Fund balance, beginning				<u>-</u>	
Fund balance, ending				<u>\$ -0-</u>	

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
SPECIAL REVENUE FUNDS  
DRUG FREE SCHOOLS GRANT

STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended October 31, 1999

	Budget	
	1998-99	1999-00
Revenues:		
Intergovernmental -		
Federal grant	\$ 40,000	\$ 30,000
Expenditures:		
Health and welfare -		
Personnel cost	\$ 1,762	\$ -
Professional services	35,655	29,000
Supplies and materials	2,559	800
Travel	18	-
Other	6	200
Total expenditures	\$ 40,000	\$ 30,000
Excess (deficiency) of		
revenues over expenditures	\$ -0-	\$ -0-
Fund balance, beginning		
Fund balance, ending		

See Notes to Financial Statements.

<u>Total Budget</u>	<u>Actual Prior Years</u>	<u>Remaining Budget</u>	<u>Current Year Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
\$ 70,000	\$ 2,450	\$ 67,550	\$ 13,422	\$ (54,128)
\$ 1,762	\$ 1,762	\$ -	\$ -	\$ -
64,655	670	63,985	13,440	50,545
3,359	18	3,341	(18)	3,359
18	-	18	-	18
206	-	206	-	206
<u>\$ 70,000</u>	<u>\$ 2,450</u>	<u>\$ 67,550</u>	<u>\$ 13,422</u>	<u>\$ 54,128</u>
<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	\$ -0-	<u>\$ -0-</u>
			<u>\$ -0-</u>	

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
SPECIAL REVENUE FUNDS  
URBAN DEVELOPMENT ACTION GRANT FUND

STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL  
Year Ended October 31, 1999  
With Comparative Actual Amounts for Year Ended October 31, 1998

	<u>Budget</u>	<u>Actual</u>	<u>1999</u> Adjustment to Budgetary Basis
Revenues:			
Interest earned on loans	\$ -	\$ 12,517	\$ (12,517)
Loan repayment	<u>38,193</u>	<u>-</u>	<u>38,193</u>
Total revenues	\$ 38,193	\$ 12,517	\$ 25,676
Other financing uses:			
Transfers to component units	<u>(38,193)</u>	<u>(38,193)</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures and other uses	<u>\$ -0-</u>	\$ (25,676)	<u>\$ 25,676</u>
Fund balance, beginning		<u>439,547</u>	
Fund balance, ending		<u>\$ 413,871</u>	

See Notes to Financial Statements.

<u>Actual on Budgetary Basis</u>	<u>Variance - Favorable (Unfavorable)</u>	<u>1998 Actual</u>
\$ -	\$ -	\$ 13,265
<u>38,193</u>	<u>-</u>	<u>-</u>
\$ 38,193	\$ -0-	\$ 13,265
<u>(38,193)</u>	<u>-</u>	<u>(38,193)</u>
\$ -0-	<u>\$ -0-</u>	\$ (24,928)
<u>564,368</u>		<u>464,475</u>
<u>\$ 564,368</u>		<u>\$ 439,547</u>



LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
SPECIAL REVENUE FUNDS  
1961 SALES TAX TRUST FUND

STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended October 31, 1999  
With Comparative Actual Amounts for Year Ended October 31, 1998

	1999		Variance - Favorable (Unfavorable)	1998 Actual
	Budget	Actual		
<b>Revenues:</b>				
Taxes - sales taxes collected	\$ 24,961,765	\$ 24,399,305	\$(562,460)	\$ 24,961,764
Investment income	<u>63,000</u>	<u>58,470</u>	<u>(4,530)</u>	<u>68,101</u>
Total revenues	\$ 25,024,765	\$ 24,457,775	\$(566,990)	\$ 25,029,865
<b>Expenditures:</b>				
General government - City's share of collection costs	<u>164,310</u>	<u>183,634</u>	<u>(19,324)</u>	<u>145,961</u>
Excess of revenues over expenditures	\$ 24,860,455	\$ 24,274,141	\$(586,314)	\$ 24,883,904
<b>Other financing sources (uses):</b>				
Transfer of interest earned on investments from Sales Tax Bond Reserve Fund	540,000	496,693	(43,307)	530,208
Transfers to other funds for dedicated purposes -				
Sales Tax Bond Sinking Fund	(8,323,588)	(8,363,097)	(39,509)	(8,035,671)
Sales Tax Bond Reserve Fund	-	(20,690)	(20,690)	-
General Fund	(6,256,191)	(6,114,444)	141,747	(6,257,466)
Sales Tax Capital Improvements Fund	<u>(10,820,676)</u>	<u>(10,272,603)</u>	<u>548,073</u>	<u>(11,120,975)</u>
Excess of revenues and other sources over expenditures and other uses	<u>\$ -0-</u>	\$ -0-	<u>\$ -0-</u>	\$ -0-
Fund balance, beginning		-		-
Fund balance, ending		<u>\$ -0-</u>		<u>\$ -0-</u>

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
SPECIAL REVENUE FUNDS  
1985 SALES TAX TRUST FUND

STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended October 31, 1999  
With Comparative Actual Amounts for Year Ended October 31, 1998

	1999		Variance - Favorable (Unfavorable)	1998 Actual
	Budget	Actual		
Revenues:				
Taxes - sales taxes collected	\$ 22,693,755	\$ 21,878,158	\$ (815,597)	\$ 22,693,755
Investment income	56,000	52,396	(3,604)	61,912
Total revenues	\$ 22,749,755	\$ 21,930,554	\$ (819,201)	\$ 22,755,667
Expenditures:				
General government - City's share of collection costs	152,886	171,027	(18,141)	135,255
Excess of revenues over expenditures	\$ 22,596,869	\$ 21,759,527	\$ (837,342)	\$ 22,620,412
Other financing sources (uses):				
Transfer of interest earned on investments from Sales Tax Bond Reserve Fund	575,000	510,555	(64,445)	400,025
Transfers to other funds for dedicated purposes -				
Sales Tax Bond				
Sinking Fund	(8,036,467)	(7,626,649)	409,818	(5,913,605)
General Fund	(5,687,439)	(5,482,638)	204,801	(5,505,552)
Sales Tax Capital Improvements Fund	(9,447,963)	(9,160,795)	287,168	(11,601,280)
Excess of revenues and other sources over expenditures and other uses	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Fund balance, beginning		-		-
Fund balance, ending		\$ -0-		\$ -0-

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
SPECIAL REVENUE FUNDS  
FEDERAL NARCOTICS SEIZED/FORFEITED PROPERTY FUND

STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended October 31, 1999

	<u>Budget</u>	<u>Actual Prior Years</u>	<u>Remaining Budget</u>	<u>Current Year Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
Revenues:					
Intergovernmental -					
Forfeited evidence	\$ 161,904	\$ 161,905	\$ (1)	\$ -	\$ 1
Investment income	34,674	33,469	1,205	2,000	795
Miscellaneous	<u>985</u>	<u>-</u>	<u>985</u>	<u>986</u>	<u>1</u>
Total revenues	<u>\$ 197,563</u>	<u>\$ 195,374</u>	<u>\$ 2,189</u>	<u>\$ 2,986</u>	<u>\$ 797</u>
Expenditures:					
Public safety -					
Personnel cost					
(training)	\$ 4,148	\$ 4,148	\$ -	\$ -	\$ -
Supplies and materials	27,730	27,730	-	-	-
Awards and advertising	1,132	1,131	1	-	1
Capital expenditures	<u>158,225</u>	<u>144,725</u>	<u>13,500</u>	<u>-</u>	<u>13,500</u>
Total					
expenditures	<u>\$ 191,235</u>	<u>\$ 177,734</u>	<u>\$ 13,501</u>	<u>\$ -0-</u>	<u>\$ 13,501</u>
Excess (deficiency) of					
revenues over					
expenditures	\$ 6,328	\$ 17,640	\$ (11,312)	\$ 2,986	\$ 14,298
Other financing sources:					
Transfers from other					
funds	<u>3,672</u>	<u>3,672</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of					
revenues and other					
sources over expenditures	\$ 10,000	\$ 21,312	\$ (11,312)	\$ 2,986	\$ 14,298
Fund balance, beginning	-	-	-	11,312	11,312
Residual equity transfers					
out	<u>(10,000)</u>	<u>(10,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, ending	<u>\$ -0-</u>	<u>\$ 11,312</u>	<u>\$ (11,312)</u>	<u>\$ 14,298</u>	<u>\$ 25,610</u>

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
SPECIAL REVENUE FUNDS  
HOUSING REHABILITATION PROGRAM GRANT

STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended October 31, 1999  
With Comparative Actual Amounts for Year Ended October 31, 1998

	1999		Variance - Favorable (Unfavorable)	1998 Actual
	Budget	Actual		
Revenues:				
Intergovernmental -				
Federal grant	\$2,186,932	\$1,018,050	\$(1,168,882)	\$ 662,382
Miscellaneous	432,874	139,895	(292,979)	180,805
Total revenues	<u>\$2,619,806</u>	<u>\$1,157,945</u>	<u>\$(1,461,861)</u>	<u>\$ 843,187</u>
Expenditures:				
Current -				
Urban redevelopment and housing -				
Housing				
rehabilitation	\$1,719,612	\$ 771,016	\$ 948,596	\$ 785,974
Housing relocation	238,137	118,748	119,389	82,796
External housing	410,890	32,000	378,890	35,000
Other	132,800	119,520	13,280	-
Total				
expenditures	<u>\$2,501,439</u>	<u>\$1,041,284</u>	<u>\$ 1,460,155</u>	<u>\$ 903,770</u>
Excess (deficiency) of revenues over expenditures	\$ 118,367	\$ 116,661	\$ (1,706)	\$ (60,583)
Other financing sources (uses):				
Transfers from other funds	230,824	110,572	(120,252)	88,040
Transfers to other funds	(349,191)	(227,233)	121,958	(27,457)
Excess of revenues and other sources over expenditures and other uses	<u>\$ -0-</u>	\$ -0-	<u>\$ -0-</u>	\$ -0-
Fund balance, beginning		-		-
Fund balance, ending		<u>\$ -0-</u>		<u>\$ -0-</u>

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
SPECIAL REVENUE FUNDS  
DARE PROJECT GRANT FUND

STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended October 31, 1999

	Budget	
	1998-99	1999-00
Revenues:		
Intergovernmental -		
State grant	\$ 65,184	\$ 65,184
Expenditures:		
Public safety -		
Personnel costs	\$ 43,503	\$ 43,801
Fringe benefits	11,966	11,853
Supplies and materials	8,716	8,384
Travel	999	1,146
Total expenditures	\$ 65,184	\$ 65,184
Excess (deficiency) of		
revenues over expenditures	\$ -0-	\$ -0-
Fund balance, beginning		
Fund balance, ending		

See Notes to Financial Statements.

<u>Total Budget</u>	<u>Actual Prior Years</u>	<u>Remaining Budget</u>	<u>Current Year Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
\$ 130,368	\$ 16,640	\$ 113,728	\$ 59,675	\$ (54,053)
\$ 87,304	\$ 13,050	\$ 74,254	\$ 39,213	\$ 35,041
23,819	3,590	20,229	10,747	9,482
17,100	-	17,100	8,716	8,384
<u>2,145</u>	<u>-</u>	<u>2,145</u>	<u>999</u>	<u>1,146</u>
\$ 130,368	\$ 16,640	\$ 113,728	\$ 59,675	\$ 54,053
\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
			<u>-</u>	
			\$ -0-	

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
SPECIAL REVENUE FUNDS  
CD - FIRST TIME HOMEBUYER FUND

STATEMENTS OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE  
Years Ended October 31, 1999 and 1998

	<u>1999</u>	<u>1998</u>
Revenues:		
Intergovernmental -		
Local government	\$ -	\$ 150,000
Investment income	<u>6,594</u>	<u>4,125</u>
Total revenues	\$ 6,594	\$ 154,125
Expenditures:		
General government -		
Miscellaneous	4,313	-
Program income transferred	<u>19,792</u>	<u>5,521</u>
Excess (deficiency) of revenues over expenditures	\$ (17,511)	\$ 148,604
Other financing sources:		
Transfers from other funds	<u>484,415</u>	<u>32,457</u>
Excess of revenues and other sources over expenditures	\$ 466,904	\$ 181,061
Fund balance, beginning	<u>318,812</u>	<u>137,751</u>
Fund balance, ending	<u>\$ 785,716</u>	<u>\$ 318,812</u>

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
SPECIAL REVENUE FUNDS  
ROAD AND BRIDGE MAINTENANCE FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended October 31, 1999

With Comparative Actual Amounts for Year Ended October 31, 1998

	1999		Variance - Favorable (Unfavorable)	1998 Actual
	Budget	Actual		
<b>Revenues:</b>				
Taxes -				
Ad valorem	\$ 2,170,442	\$ 2,308,169	\$ 137,727	\$ 1,842,345
Franchise fees	36,600	36,195	(405)	34,512
Intergovernmental -				
Parish road fund	1,367,000	1,476,359	109,359	1,482,451
State revenue sharing	187,200	213,742	26,542	183,555
State grant	-	-	-	146,788
Other	91,419	31,078	(60,341)	22,631
Charges for services -				
Solid waste fees/licenses	63,100	62,770	(330)	61,330
Grass cutting	8,000	14,725	6,725	8,947
Investment income	76,800	26,810	(49,990)	62,428
Miscellaneous	2,200	350	(1,850)	4,734
Total revenues	<u>\$ 4,002,761</u>	<u>\$ 4,170,198</u>	<u>\$ 167,437</u>	<u>\$ 3,849,721</u>
<b>Expenditures:</b>				
Current -				
General government -				
Charges for collection of taxes	\$ 79,217	\$ 79,371	\$ (154)	\$ 63,246
Other	2,500	2,500	-	2,500
Public works (streets and drainage) -				
Administration -				
Contractual services	-	-	-	146,788
Operations -				
Personnel costs	20,419	20,413	6	19,043
Materials and supplies	101,878	67,795	34,083	58,621
Fuel cost	2,950	2,681	269	1,583
Telephone and utilities	250	50	200	10,166
Equipment purchases	141,067	124,815	16,252	-
Contractual services	142,000	141,500	500	128,341
Other	200	-	200	180
Capital projects	<u>4,075,252</u>	<u>3,394,722</u>	<u>680,530</u>	<u>889,574</u>
Total expenditures	<u>\$ 4,565,733</u>	<u>\$ 3,833,847</u>	<u>\$ 731,886</u>	<u>\$ 1,320,042</u>

(continued)



LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
SPECIAL REVENUE FUNDS  
ROAD AND BRIDGE MAINTENANCE FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)  
Year Ended October 31, 1999  
With Comparative Actual Amounts for Year Ended October 31, 1998

	1999		Variance - Favorable (Unfavorable)	1998 Actual
	Budget	Actual		
Excess (deficiency) of revenues over expenditures	\$ (562,972)	\$ 336,351	\$ 899,323	\$ 2,529,679
Other financing sources (uses):				
Proceeds from sale of property	\$ -	\$ 3,675	\$ 3,675	\$ -
Transfers from other funds	2,883,088	1,977,653	(905,435)	-
Transfers to other funds	(2,906,372)	(2,906,372)	-	(2,779,032)
Total other financing sources (uses)	\$ (23,284)	\$ (925,044)	\$ (901,760)	\$ (2,779,032)
Excess of revenues and other sources over expenditures and other uses	\$ (586,256)	\$ (588,693)	\$ (2,437)	\$ (249,353)
Fund balance, beginning	586,256	588,693	2,437	838,046
Fund balance, ending	\$ -0-	\$ -0-	\$ -0-	\$ 588,693

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
SPECIAL REVENUE FUNDS  
PARISHWIDE DRAINAGE MAINTENANCE FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended October 31, 1999

With Comparative Actual Amounts for Year Ended October 31, 1998

	1999		Variance - Favorable (Unfavorable)	1998
	Budget	Actual		Actual
Revenues:				
Taxes - ad valorem	\$1,471,764	\$1,561,452	\$ 89,688	\$1,386,908
Intergovernmental -				
State revenue sharing	77,000	79,448	2,448	76,127
State grant	1,019,718	85,852	(933,866)	-
Investment income	37,000	30,797	(6,203)	31,708
Miscellaneous	<u>1,800</u>	<u>-</u>	<u>(1,800)</u>	<u>-</u>
Total revenues	<u>\$2,607,282</u>	<u>\$1,757,549</u>	<u>\$ (849,733)</u>	<u>\$1,494,743</u>
Expenditures:				
Current -				
General government -				
Charges for collection of taxes	\$ 53,571	\$ 53,673	\$ (102)	\$ 47,610
Public works (streets and drainage) -				
Materials and supplies	185,000	185,037	(37)	-
Repairs and maintenance	683,437	607,331	76,106	485,476
Equipment purchases	186,341	170,040	16,301	465,314
Capital projects	<u>1,779,059</u>	<u>184,917</u>	<u>1,594,142</u>	<u>117,328</u>
Total expenditures	<u>\$2,887,408</u>	<u>\$1,200,998</u>	<u>\$1,686,410</u>	<u>\$1,115,728</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (280,126)</u>	<u>\$ 556,551</u>	<u>\$ 836,677</u>	<u>\$ 379,015</u>
Other financing sources (uses):				
Transfers from other funds	\$ 979,446	\$ 142,769	\$ (836,677)	\$ 30,746
Transfers to other funds	<u>(699,320)</u>	<u>(699,320)</u>	<u>-</u>	<u>(689,265)</u>
Total other financing sources (uses)	<u>\$ 280,126</u>	<u>\$ (556,551)</u>	<u>\$ (836,677)</u>	<u>\$ (658,519)</u>
Deficiency of revenues and other sources over expenditures	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ (279,504)</u>
Fund balance, beginning		-		279,504
Fund balance, ending		<u>\$ -0-</u>		<u>\$ -0-</u>
See Notes to Financial Statements.				

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
SPECIAL REVENUE FUNDS  
ADULT CORRECTIONAL FACILITY MAINTENANCE FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended October 31, 1999

With Comparative Actual Amounts for Year Ended October 31, 1998

	1999		Variance - Favorable (Unfavorable)	1998 Actual
	Budget	Actual		
Revenues:				
Taxes - ad valorem	\$ 1,074,536	\$ 1,140,705	\$ 66,169	\$1,065,966
Intergovernmental -				
State revenue sharing	108,300	105,579	(2,721)	106,197
Investment income	18,500	9,618	(8,882)	21,256
Miscellaneous	40	-	(40)	-
Total revenues	<u>\$ 1,201,376</u>	<u>\$ 1,255,902</u>	<u>\$ 54,526</u>	<u>\$1,193,419</u>
Expenditures:				
Current -				
General government -				
Charges for collection of taxes	\$ 39,206	\$ 39,205	\$ 1	\$ 36,594
Public safety -				
Personnel costs	-	-	-	11,782
Telephone and utilities	315,591	370,076	(54,485)	334,147
Election expense	-	-	-	11,413
Insurance	10,000	10,000	-	9,653
Materials and supplies	363,934	361,513	2,421	331,193
Repairs and maintenance	181,423	169,507	11,916	178,388
Equipment purchases	92,090	79,583	12,507	53,800
Contractual fees	590,420	603,160	(12,740)	592,333
Jailer services	624,860	628,042	(3,182)	561,614
Sheriff	23,562	23,562	-	-
Other	2,455	2,184	271	2,649
Total expenditures	<u>\$ 2,243,541</u>	<u>\$ 2,286,832</u>	<u>\$ (43,291)</u>	<u>\$2,123,566</u>
Deficiency of revenues over expenditures	\$(1,042,165)	\$(1,030,930)	\$ 11,235	\$ (930,147)
Other financing sources:				
Transfers from other funds	<u>1,042,165</u>	<u>1,030,930</u>	<u>(11,235)</u>	<u>930,147</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
SPECIAL REVENUE FUNDS  
ADULT CORRECTIONAL FACILITY MAINTENANCE FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)  
Year Ended October 31, 1999  
With Comparative Actual Amounts for Year Ended October 31, 1998

	1999		Variance - Favorable (Unfavorable)	1998 Actual
	Budget	Actual		
Excess (deficiency) of revenues and other sources over expenditures	\$ <u>-0-</u>	\$ -0-	\$ <u>-0-</u>	\$ -0-
Fund balance, beginning		-		-
Fund balance, ending		\$ <u>-0-</u>		\$ <u>-0-</u>

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
SPECIAL REVENUE FUNDS  
LAFAYETTE PARISH PUBLIC LIBRARY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended October 31, 1999

With Comparative Actual Amounts for Year Ended October 31, 1998

	1999		Variance - Favorable (Unfavorable)	1998 Actual
	Budget	Actual		
<b>Revenues:</b>				
Taxes - ad valorem	\$2,491,723	\$2,502,348	\$ 10,625	\$2,338,715
Intergovernmental -				
State grant	89,307	43,847	(45,460)	36,351
Federal grant	47,478	-	(47,478)	9,570
State revenue sharing	231,634	231,634	-	232,992
Charges for services -				
Photocopy machine receipts	24,000	24,215	215	20,350
Fines and forfeits -				
Library fines	77,500	80,289	2,789	74,340
Investment income	149,000	127,341	(21,659)	171,960
Miscellaneous -				
Grants	7,836	7,863	27	113,466
Other	52,039	45,563	(6,476)	29,875
Total revenues	<u>\$3,170,517</u>	<u>\$3,063,100</u>	<u>\$ (107,417)</u>	<u>\$3,027,619</u>
<b>Expenditures:</b>				
Current -				
General government -				
Charges for collection of taxes	\$ 86,025	\$ 86,025	\$ -	\$ 80,295
Culture and recreation -				
Personnel costs	1,771,179	1,693,324	77,855	1,484,409
Administrative costs	108,305	108,305	-	108,305
Professional fees	125,269	68,125	57,144	66,032
Telephone and utilities	169,696	124,746	44,950	123,055
Reference materials	388,215	361,725	26,490	356,463
Rentals	67,493	62,327	5,166	65,169
Insurance	3,586	3,586	-	3,586
Repairs and maintenance	96,769	95,122	1,647	61,154
Materials and supplies	88,343	78,641	9,702	62,336
Equipment purchases	222,582	120,705	101,877	175,234
External appropriations	11,747	11,747	-	8,988
Office	49,690	38,864	10,826	38,316
Travel	12,000	7,562	4,438	7,198
Other	22,707	15,761	6,946	10,570
Vehicle subsidy leases	6,000	6,000	-	4,550
Capital projects	<u>614,889</u>	<u>12,841</u>	<u>602,048</u>	<u>17,103</u>
Total expenditures	<u>\$3,844,495</u>	<u>\$2,895,406</u>	<u>\$ 949,089</u>	<u>\$2,672,763</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
SPECIAL REVENUE FUNDS  
LAFAYETTE PARISH PUBLIC LIBRARY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)  
Year Ended October 31, 1999  
With Comparative Actual Amounts for Year Ended October 31, 1998

	1999		Variance - Favorable (Unfavorable)	1998 Actual
	Budget	Actual		
Excess (deficiency) of revenues over expenditures	\$ (673,978)	\$ 167,694	\$ 841,672	\$ 354,856
Other financing sources: Proceeds from disposition of property	3,000	4,688	1,688	-
Excess (deficiency) of revenues and other sources over expenditures	\$ (670,978)	\$ 172,382	\$ 843,360	\$ 354,856
Fund balance, beginning	670,978	2,065,164	1,394,186	1,710,308
Fund balance, ending	\$ -0-	\$2,237,546	\$2,237,546	\$2,065,164

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
SPECIAL REVENUE FUNDS  
COURTHOUSE AND JAIL MAINTENANCE FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended October 31, 1999

With Comparative Actual Amounts for Year Ended October 31, 1998

	1999		Variance - Favorable (Unfavorable)	1998
	Budget	Actual		Actual
Revenues:				
Taxes - ad valorem	\$1,222,236	\$1,295,778	\$ 73,542	\$1,210,898
Intergovernmental -				
State revenue sharing	123,000	119,934	(3,066)	120,637
Investment income	38,000	36,164	(1,836)	37,677
Miscellaneous	<u>460</u>	<u>305</u>	<u>(155)</u>	<u>336</u>
Total revenues	<u>\$1,383,696</u>	<u>\$1,452,181</u>	<u>\$ 68,485</u>	<u>\$1,369,548</u>
Expenditures:				
Current -				
General government -				
Personnel costs	\$ 159,539	\$ 159,709	\$ (170)	\$ 150,784
Administrative costs	50,000	43,353	6,647	50,000
Telephone and utilities	224,523	274,070	(49,547)	273,964
Repairs and maintenance	220,132	200,683	19,449	105,181
Charges for collection of taxes	44,453	44,536	(83)	41,569
Equipment purchases	2,729	1,410	1,319	5,055
Election expense	-	-	-	11,413
Materials and supplies	47,471	47,223	248	54,984
Contractual services	49,143	48,872	271	51,485
Other	<u>624</u>	<u>522</u>	<u>102</u>	<u>1,155</u>
Total expenditures	<u>\$ 798,614</u>	<u>\$ 820,378</u>	<u>\$ (21,764)</u>	<u>\$ 745,590</u>
Excess of revenues over expenditures	\$ 585,082	\$ 631,803	\$ 46,721	\$ 623,958
Other financing uses:				
Transfers to other funds	<u>(585,082)</u>	<u>(745,362)</u>	<u>(160,280)</u>	<u>(510,295)</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
SPECIAL REVENUE FUNDS  
COURTHOUSE AND JAIL MAINTENANCE FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)  
Year Ended October 31, 1999  
With Comparative Actual Amounts for Year Ended October 31, 1998

	<u>1999</u>		Variance - Favorable (Unfavorable)	<u>1998</u> Actual
	<u>Budget</u>	<u>Actual</u>		
Excess (deficiency) of revenues over expenditures and other uses	<u>\$ -0-</u>	<u>\$ (113,559)</u>	<u>\$(113,559)</u>	<u>\$ 113,663</u>
Fund balance, beginning		<u>133,584</u>		<u>19,921</u>
Fund balance, ending		<u>\$ 20,025</u>		<u>\$ 133,584</u>

See Notes to Financial Statements.



LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
SPECIAL REVENUE FUNDS  
JUVENILE DETENTION HOME MAINTENANCE FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended October 31, 1999

With Comparative Actual Amounts for Year Ended October 31, 1998

	1999		Variance - Favorable (Unfavorable)	1998 Actual
	Budget	Actual		
Revenues:				
Taxes - ad valorem	\$ 610,968	\$ 646,926	\$ 35,958	\$ 605,320
Intergovernmental -				
Federal grant	30,500	32,333	1,833	34,336
State revenue sharing	34,500	33,808	(692)	33,882
Charges for services -				
Housing of juveniles	122,000	254,459	132,459	215,859
Investment income	45,300	31,677	(13,623)	49,514
Miscellaneous -				
Other	1,500	83	(1,417)	2,248
Total revenues	<u>\$ 844,768</u>	<u>\$ 999,286</u>	<u>\$ 154,518</u>	<u>\$ 941,159</u>
Expenditures:				
Current -				
General government -				
Charges for collection of taxes	\$ 22,226	\$ 22,263	\$ (37)	\$ 20,780
Public safety -				
Personnel costs	682,270	674,519	7,751	623,117
Professional fees	13,050	12,569	481	13,039
Administrative costs	35,000	35,000	-	35,000
Telephone and utilities	31,650	30,690	960	27,438
Repairs and maintenance	15,981	15,393	588	9,739
Uninsured losses	29,971	29,971	-	4,471
Food costs	73,400	71,218	2,182	72,684
Materials and supplies	46,479	42,191	4,288	39,347
Equipment purchases	31,831	12,830	19,001	42,264
Travel	4,700	6,640	(1,940)	3,660
External appropriations	25,000	25,000	-	25,000
Training	7,900	7,284	616	5,214
Other	7,916	7,775	141	5,366
Capital projects	<u>186,817</u>	<u>82,054</u>	<u>104,763</u>	<u>27,784</u>
Total expenditures	<u>\$1,214,191</u>	<u>\$1,075,397</u>	<u>\$ 138,794</u>	<u>\$ 954,903</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
SPECIAL REVENUE FUNDS  
JUVENILE DETENTION HOME MAINTENANCE FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)  
Year Ended October 31, 1999  
With Comparative Actual Amounts for Year Ended October 31, 1998

	1999		Variance - Favorable (Unfavorable)	1998 Actual
	Budget	Actual		
Deficiency of revenues over expenditures	\$ (369,423)	\$ (76,111)	\$ 293,312	\$ (13,744)
Fund balance, beginning	<u>369,423</u>	<u>609,770</u>	<u>240,347</u>	<u>623,514</u>
Fund balance, ending	<u>\$ -0-</u>	<u>\$ 533,659</u>	<u>\$ 533,659</u>	<u>\$ 609,770</u>

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
SPECIAL REVENUE FUNDS  
HEALTH UNIT MAINTENANCE FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended October 31, 1999

With Comparative Actual Amounts for Year Ended October 31, 1998

	1999		Variance - Favorable (Unfavorable)	1998 Actual
	Budget	Actual		
Revenues:				
Taxes - ad valorem	\$ 527,602	\$ 558,587	\$ 30,985	\$ 522,542
Intergovernmental -				
State revenue sharing	53,000	51,728	(1,272)	52,031
Investment income	30,100	158,920	128,820	128,723
Total revenues	<u>\$ 610,702</u>	<u>\$ 769,235</u>	<u>\$ 158,533</u>	<u>\$ 703,296</u>
Expenditures:				
Current -				
General government -				
Charges for collection				
of taxes	\$ 19,187	\$ 19,218	\$ (31)	\$ 17,938
Administrative costs	11,300	243	11,057	11,300
Health and welfare:				
Payments to Department				
of Health and Hospitals	-	-	-	75,000
Rent	140,664	140,664	-	140,664
Equipment purchases	5,788	-	5,788	4,800
Other	700	-	700	-
Capital projects	2,957,036	99,004	2,858,032	92,964
Total expenditures	<u>\$ 3,134,675</u>	<u>\$ 259,129</u>	<u>\$ 2,875,546</u>	<u>\$ 342,666</u>
Excess (deficiency) of				
revenues over expenditures	\$ (2,523,973)	\$ 510,106	\$ 3,034,079	\$ 360,630
Other financing sources (uses):				
Proceeds from sale of bonds	-	-	-	3,000,000
Transfers to other funds	(604,315)	(604,315)	-	(33,059)
Excess (deficiency) of revenues				
and other sources over				
expenditures and other uses	\$ (3,128,288)	\$ (94,209)	\$ 3,034,079	\$ 3,327,571
Fund balance, beginning	3,128,288	3,662,724	534,436	335,153
Fund balance, ending	<u>\$ -0-</u>	<u>\$ 3,568,515</u>	<u>\$ 3,568,515</u>	<u>\$ 3,662,724</u>

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
SPECIAL REVENUE FUNDS  
WAR MEMORIAL BUILDING FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended October 31, 1999  
With Comparative Actual Amounts for Year Ended October 31, 1998

	1999		Variance - Favorable (Unfavorable)	1998 Actual
	<u>Budget</u>	<u>Actual</u>		
Revenues:				
Investment income	\$ 12,000	\$ 9,383	\$ (2,617)	\$ 10,293
Miscellaneous -				
Rent	288,800	283,449	(5,351)	286,578
Other	<u>165</u>	<u>13</u>	<u>(152)</u>	<u>316</u>
Total revenues	<u>\$ 300,965</u>	<u>\$ 292,845</u>	<u>\$ (8,120)</u>	<u>\$ 297,187</u>
Expenditures:				
Current -				
General government -				
Personnel costs	\$ 69,691	\$ 69,736	\$ (45)	\$ 64,311
Professional fees	34,600	31,148	3,452	32,350
Telephone and utilities	66,800	68,174	(1,374)	57,400
Repairs and maintenance	26,287	21,518	4,769	13,903
Equipment purchases	5,454	-	5,454	946
Supplies and material	11,848	10,292	1,556	10,872
Other	825	432	393	318
Capital projects	<u>17,269</u>	<u>-</u>	<u>17,269</u>	<u>4,508</u>
Total expenditures	<u>\$ 232,774</u>	<u>\$ 201,300</u>	<u>\$ 31,474</u>	<u>\$ 184,608</u>
Excess (deficiency) of revenues over expenditures	\$ 68,191	\$ 91,545	\$ 23,354	\$ 112,579
Fund balance, beginning	-	93,323	93,323	42,837
Residual equity transfers out	<u>(68,191)</u>	<u>(179,414)</u>	<u>(111,223)</u>	<u>(62,093)</u>
Fund balance, ending	<u>\$ -0-</u>	<u>\$ 5,454</u>	<u>\$ 5,454</u>	<u>\$ 93,323</u>

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
SPECIAL REVENUE FUNDS  
CITY/PARISH FORENSIC FACILITY FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended October 31, 1999

With Comparative Actual Amounts for Year Ended October 31, 1998

	1999		Variance - Favorable (Unfavorable)	1998 Actual
	Budget	Actual		
Revenues:				
Charges for services -				
Autopsy fees	\$ 72,000	\$ 64,438	\$ (7,562)	\$ 65,768
Ambulance service	24,000	25,922	1,922	23,516
Total revenues	<u>\$ 96,000</u>	<u>\$ 90,360</u>	<u>\$ (5,640)</u>	<u>\$ 89,284</u>
Expenditures:				
Current -				
Public safety -				
Administrative costs	\$ 8,000	\$ 8,000	\$ -	\$ 8,000
Supplies	9,750	9,290	460	8,824
Contractual services	98,610	91,174	7,436	104,568
Repairs and maintenance	9,900	9,458	442	2,685
Telephone and utilities	6,300	5,110	1,190	5,936
Equipment purchases	475	399	76	1,899
Other	765	519	246	565
Total expenditures	<u>\$ 133,800</u>	<u>\$ 123,950</u>	<u>\$ 9,850</u>	<u>\$ 132,477</u>
Deficiency of revenues over expenditures	\$ (37,800)	\$ (33,590)	\$ 4,210	\$ (43,193)
Other financing sources:				
Transfers from other funds	<u>37,800</u>	<u>33,590</u>	<u>(4,210)</u>	<u>43,193</u>
Excess (deficiency) of revenues and other sources over expenditures	<u>\$ -0-</u>	\$ -0-	<u>\$ -0-</u>	\$ -0-
Fund balance, beginning		-		-
Fund balance, ending		<u>\$ -0-</u>		<u>\$ -0-</u>

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
SPECIAL REVENUE FUNDS  
SECTION 8 HOUSING FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended October 31, 1999

With Comparative Actual Amounts for Year Ended October 31, 1998

	1999		Variance - Favorable (Unfavorable)	1998 Actual
	Budget	Actual		
<b>Revenues:</b>				
Intergovernmental -				
Federal grant	\$ 899,720	\$ 644,866	\$(254,854)	\$ 520,018
Investment income	-	10,228	10,228	11,493
Miscellaneous	-	633	633	314
Total revenues	<u>\$ 899,720</u>	<u>\$ 655,727</u>	<u>\$(243,993)</u>	<u>\$ 531,825</u>
<b>Expenditures:</b>				
Urban redevelopment and housing -				
Grants	\$ 772,396	\$ 583,635	\$ 188,761	\$ 466,594
Professional fees	-	-	-	1,200
Administrative costs	127,678	58,295	69,383	53,514
Total expenditures	<u>\$ 900,074</u>	<u>\$ 641,930</u>	<u>\$ 258,144</u>	<u>\$ 521,308</u>
Excess (deficiency) of revenues over expenditures	\$ (354)	\$ 13,797	\$ 14,151	\$ 10,517
Other financing uses:				
Transfers to other funds	(30,000)	-	30,000	-
Excess (deficiency) of revenues over expenditures and other uses	\$ (30,354)	\$ 13,797	\$ 44,151	\$ 10,517
Fund balance, beginning	30,354	65,009	34,655	54,492
Fund balance, ending	<u>\$ -0-</u>	<u>\$ 78,806</u>	<u>\$ 78,806</u>	<u>\$ 65,009</u>

See Notes to Financial Statements.

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LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
SPECIAL REVENUE FUNDS  
JOB TRAINING PARTNERSHIP ACT FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended October 31, 1999

With Comparative Actual Amounts for Year Ended October 31, 1998

	<u>Totals</u>			<u>1998 Actual</u>
	<u>1999</u>		<u>Variance - Favorable (Unfavorable)</u>	
	<u>Budget</u>	<u>Actual</u>		
Revenues:				
Intergovernmental -				
Federal grant	\$2,681,699	\$1,571,208	\$(1,110,491)	\$1,452,368
Expenditures:				
Economic opportunity -				
Program costs	\$2,063,723	\$1,298,287	\$ 765,436	\$ 208,897
Training	-	-	-	750,002
Participant support	-	-	-	170,834
Administration	617,976	272,921	345,055	322,635
Total				
expenditures	\$2,681,699	\$1,571,208	\$ 1,110,491	\$1,452,368
Excess (deficiency) of				
revenues over				
expenditures	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Fund balance, beginning	-	-	-	-
Fund balance, ending	\$ -0-	\$ -0-	\$ -0-	\$ -0-

See Notes to Financial Statements.



LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
SPECIAL REVENUE FUNDS  
JOB TRAINING PARTNERSHIP ACT FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)  
Year Ended October 31, 1999  
With Comparative Actual Amounts for Year Ended October 31, 1998

	<u>Job Training</u>			<u>Current Year Actual</u>
	<u>Total Grant</u>	<u>Actual Prior Year</u>	<u>Completed Remaining Budget</u>	
Revenues:				
Intergovernmental -				
Federal grant	\$ 35,528	\$ 3,561	\$ 31,967	\$ 28,465
Expenditures:				
Economic opportunity -				
Program costs	\$ 28,507	\$ 2,434	\$ 26,073	\$ 25,722
Training	-	-	-	-
Participant support	-	-	-	-
Administration	7,021	1,127	5,894	2,743
Total	\$ 35,528	\$ 3,561	\$ 31,967	\$ 28,465
Excess (deficiency) of				
revenues over				
expenditures	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Fund balance, beginning	-	-	-	-
Fund balance, ending	\$ -0-	\$ -0-	\$ -0-	\$ -0-

Partnership Act Title I

Variance - Favorable (Unfavorable)	Ongoing		Variance - Favorable (Unfavorable)
	Budget	Actual	
\$ (3,502)	\$ 39,603	\$ 1,432	\$ (38,171)
\$ 351	\$ 29,231	\$ 918	\$ 28,313
-	-	-	-
-	-	-	-
3,151	10,372	514	9,858
\$ 3,502	\$ 39,603	\$ 1,432	\$ 38,171
\$ -0-	\$ -0-	\$ -0-	\$ -0-
-	-	-	-
\$ -0-	\$ -0-	\$ -0-	\$ -0-

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LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
SPECIAL REVENUE FUNDS  
JOB TRAINING PARTNERSHIP ACT FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)  
Year Ended October 31, 1999  
With Comparative Actual Amounts for Year Ended October 31, 1998

	<u>JTPA Cooperative</u>			
	<u>Total</u>	<u>Actual</u>	<u>Completed</u>	
	<u>Grant</u>	<u>Prior Year</u>	<u>Remaining</u>	<u>Current</u>
			<u>Budget</u>	<u>Year</u>
				<u>Actual</u>
Revenues:				
Intergovernmental -				
Federal grant	\$ 385,672	\$ 100,597	\$ 285,075	\$ 240,582
Expenditures:				
Economic opportunity -				
Program costs	\$ 304,817	\$ 85,153	\$ 219,664	\$ 202,011
Training	-	-	-	-
Participant support	-	-	-	-
Administration	80,855	15,444	65,411	38,571
Total	80,855	15,444	65,411	38,571
Total expenditures	\$ 385,672	\$ 100,597	\$ 285,075	\$ 240,582
Excess (deficiency) of				
revenues over				
expenditures	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Fund balance, beginning	-	-	-	-
Fund balance, ending	\$ -0-	\$ -0-	\$ -0-	\$ -0-

<u>Agreement Title II A</u>			
	<u>Ongoing</u>		
<u>Variance - Favorable (Unfavorable)</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
\$ (44,493)	\$ 416,541	\$ 99,065	\$ (317,476)
			C
\$ 17,653	\$ 307,851	\$ 87,200	\$ 220,651
-	-	-	O
-	-	-	N
<u>26,840</u>	<u>108,690</u>	<u>11,865</u>	<u>96,825</u>
			T
\$ 44,493	\$ 416,541	\$ 99,065	\$ 317,476
			I
			N
\$ -0-	\$ -0-	\$ -0-	\$ -0-
			U
-	-	-	-
			E
<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>
			D

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
SPECIAL REVENUE FUNDS  
JOB TRAINING PARTNERSHIP ACT FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)  
Year Ended October 31, 1999

	<u>Job Training Partnership Act Title II B</u>			
		<u>Ongoing</u>		
	<u>Budget</u>	<u>Current Year Actual</u>	<u>Variance - Favorable (Unfavorable)</u>	
Revenues:				
Intergovernmental -				
Federal grant	\$ 454,706	\$ 412,319	\$ (42,387)	C
Expenditures:				
Economic opportunity -				
Program costs	\$ 359,158	\$ 335,352	\$ 23,806	O
Training	-	-	-	N
Participant support	-	-	-	
Administration	95,548	76,967	18,581	T
Total				
expenditures	\$ 454,706	\$ 412,319	\$ 42,387	I
Excess (deficiency) of				
revenues over				
expenditures	\$ -0-	\$ -0-	\$ -0-	N
Fund balance, beginning	-	-	-	U
Fund balance, ending	\$ -0-	\$ -0-	\$ -0-	E

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LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
SPECIAL REVENUE FUNDS  
JOB TRAINING PARTNERSHIP ACT FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)  
Year Ended October 31, 1999

	<u>Job Training</u>			
	<u>Completed</u>			
	<u>Total</u>	<u>Actual</u>		<u>Remaining</u>
	<u>Grant</u>	<u>Year</u>	<u>Budget</u>	<u>Year</u>
				<u>Actual</u>
Revenues:				
Intergovernmental -				
Federal grant	\$ 92,737	\$ 21,870	\$ 70,867	\$ 60,759
Expenditures:				
Economic opportunity -				
Program costs	\$ 72,087	\$ 19,409	\$ 52,678	\$ 52,527
Training	-	-	-	-
Participant support	-	-	-	-
Administration	20,650	2,461	18,189	8,232
Total	20,650	2,461	18,189	8,232
expenditures	\$ 92,737	\$ 21,870	\$ 70,867	\$ 60,759
Excess (deficiency) of				
revenues over				
expenditures	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Fund balance, beginning	-	-	-	-
Fund balance, ending	\$ -0-	\$ -0-	\$ -0-	\$ -0-

<u>Partnership Act Title II C</u>			
	<u>Ongoing</u>		
<u>Variance - Favorable (Unfavorable)</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
\$ (10,108)	\$ 104,450	\$ 24,451	\$ (79,999)
			C
\$ 151	\$ 74,540	\$ 22,143	\$ 52,397
-	-	-	-
-	-	-	-
9,957	29,910	2,308	27,602
			O
\$ 10,108	\$ 104,450	\$ 24,451	\$ 79,999
			N
\$ -0-	\$ -0-	\$ -0-	\$ -0-
			T
-	-	-	-
\$ -0-	\$ -0-	\$ -0-	\$ -0-
			I
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LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
SPECIAL REVENUE FUNDS  
JOB TRAINING PARTNERSHIP ACT FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)  
Year Ended October 31, 1999

	Job Training			
	Completed			
	Total Grant	Actual Prior Year	Remaining Budget	
Revenues:				
Intergovernment -				
Federal grant	\$679,069	\$119,239	\$ 559,830	\$497,097
Expenditures:				
Economic opportunity -				
Program costs	\$587,975	\$101,901	\$ 486,074	\$432,443
Training	-	-	-	-
Participant support	-	-	-	-
Administration	91,094	17,338	73,756	64,654
Total	91,094	17,338	73,756	64,654
expenditures	\$679,069	\$119,239	\$ 559,830	\$497,097
Excess (deficiency) of				
revenues over				
expenditures	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Fund balance, beginning	-	-	-	-
Fund balance, ending	\$ -0-	\$ -0-	\$ -0-	\$ -0-

Partnership Act Title III

Variance - Favorable (Unfavorable)	Ongoing		Variance - Favorable (Unfavorable)	
	Budget	Actual		
\$ (62,733)	\$ 593,899	\$ 149,656	\$ (444,243)	C
\$ 53,631	\$ 508,454	\$ 139,971	\$ 368,483	O
-	-	-	-	N
-	-	-	-	
<u>9,102</u>	<u>85,445</u>	<u>9,685</u>	<u>75,760</u>	T
\$ 62,733	\$ 593,899	\$ 149,656	\$ 444,243	I
				N
\$ -0-	\$ -0-	\$ -0-	\$ -0-	U
-	-	-	-	E
<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	D

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
SPECIAL REVENUE FUNDS  
JOB TRAINING PARTNERSHIP ACT FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)  
Year Ended October 31, 1999

	Job Training			
	Completed			
	Total	Actual	Remaining	Current
	<u>Grant</u>	<u>Prior</u>	<u>Budget</u>	<u>Year</u>
		<u>Year</u>		<u>Actual</u>
Revenues:				
Intergovernment -				
Federal grant	\$ 45,977	\$ 11,084	\$ 34,893	\$ 34,893
Expenditures:				
Economic opportunity -				
Program costs	\$ -	\$ -	\$ -	\$ -
Training	-	-	-	-
Participant support	-	-	-	-
Administration	45,977	11,084	34,893	34,893
Total	45,977	11,084	34,893	34,893
expenditures	\$ 45,977	\$ 11,084	\$ 34,893	\$ 34,893
Excess (deficiency) of				
revenues over				
expenditures	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Fund balance, beginning	-	-	-	-
Fund balance, ending	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

<u>Partnership Act Title II A Incentive</u>			
	<u>Ongoing</u>		
<u>Variance - Favorable (Unfavorable)</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
\$ -0-	\$ 89,868	\$ 22,489	\$ (67,379)
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-
-	89,868	22,489	67,379
\$ -0-	\$ 89,868	\$ 22,489	\$ 67,379
\$ -0-	\$ -0-	\$ -0-	\$ -0-
-	-	-	-
\$ -0-	\$ -0-	\$ -0-	\$ -0-

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
SPECIAL REVENUE FUNDS  
CORONER'S EXPENSE FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended October 31, 1999

With Comparative Actual Amounts for Year Ended October 31, 1998

	1999		Variance - Favorable (Unfavorable)	1998 Actual
	Budget	Actual		
<b>Revenues:</b>				
Charges for services -				
CEC fees	\$ 33,000	\$ 37,750	\$ 4,750	\$ 32,600
Death certificates	1,600	1,165	(435)	1,600
Fines and forfeits -				
City Court fines	80,000	97,959	17,959	88,765
District Court fines	22,900	25,005	2,105	22,930
Investment income	-	185	185	-
Miscellaneous	-	45	45	-
Total revenues	<u>\$ 137,500</u>	<u>\$ 162,109</u>	<u>\$ 24,609</u>	<u>\$ 145,895</u>
<b>Expenditures:</b>				
Public safety -				
Personnel costs	\$ 116,733	\$ 115,817	\$ 916	\$ 109,328
Supplies and materials	500	447	53	403
Contractual services	109,300	114,326	(5,026)	115,194
Auto allowance	9,000	9,000	-	9,000
Telephone	2,500	2,486	14	1,724
Transportation	500	169	331	442
Other	1,511	988	523	1,249
Total expenditures	<u>\$ 240,044</u>	<u>\$ 243,233</u>	<u>\$ (3,189)</u>	<u>\$ 237,340</u>
Excess (deficiency) of revenues over expenditures	\$ (102,544)	\$ (81,124)	\$ 21,420	\$ (91,445)
Other financing sources:				
Transfers from other funds	<u>102,544</u>	<u>81,124</u>	<u>(21,420)</u>	<u>91,445</u>
Excess (deficiency) of revenues and other sources over expenditures	<u>\$ -0-</u>	\$ -0-	<u>\$ -0-</u>	\$ -0-
Fund balance, beginning		-		-
Fund balance, ending		<u>\$ -0-</u>		<u>\$ -0-</u>

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
SPECIAL REVENUE FUNDS  
F.H.W.A. GRANT NO. 736-28-0015

STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended October 31, 1999

	<u>Budget</u>	<u>Actual Prior Years</u>	<u>Remaining Budget</u>	<u>Current Year Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
Revenues:					
Intergovernmental -					
Federal grant	\$ 180,871	\$ 98,391	\$ 82,480	\$ 81,630	\$ (850)
Expenditures:					
General government -					
Personnel costs	\$ 127,686	\$ 75,477	\$ 52,209	\$ 52,209	\$ -
Contractual services	57,547	14,829	42,718	42,718	-
Other	<u>40,855</u>	<u>32,683</u>	<u>8,172</u>	<u>8,172</u>	<u>-</u>
Total					
expenditures	\$ 226,088	\$ 122,989	\$ 103,099	\$ 103,099	\$ -0-
Deficiency of revenues over					
expenditures	\$ (45,217)	\$ (24,598)	\$ (20,619)	\$ (21,469)	\$ (850)
Other financing sources:					
Transfers from other					
funds	<u>45,217</u>	<u>24,598</u>	<u>20,619</u>	<u>21,469</u>	<u>850</u>
Excess of revenues and					
other sources over					
expenditures	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Fund balance, beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, ending	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
SPECIAL REVENUE FUNDS  
F.H.W.A. HURRICANE EVACUATION GRANT NO. 736-28-0003

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended October 31, 1999

	<u>Budget</u>	<u>Actual Prior Years</u>	<u>Remaining Budget</u>	<u>Current Year Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
Revenues:					
Intergovernmental -					
Federal grant	\$ 96,903	\$ 87,951	\$ 8,952	\$ 1,459	\$ (7,493)
Expenditures:					
General government -					
Personnel costs	\$ 67,390	\$ 59,410	\$ 7,980	\$ 1,459	\$ 6,521
Other	29,513	28,541	972	-	972
Total					
expenditures	\$ 96,903	\$ 87,951	\$ 8,952	\$ 1,459	\$ 7,493
Excess (deficiency) of					
revenues over					
expenditures	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Fund balance, beginning	-	-	-	-	-
Fund balance, ending	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
SPECIAL REVENUE FUNDS  
F.H.W.A. PLANNING GRANT NO. 736-28-0017

STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended October 31, 1999

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
Revenues:			
Intergovernmental -			
Federal grant	\$ 180,871	\$ 177,815	\$ (3,056)
Expenditures:			
General government -			
Personnel costs	\$ 48,088	\$ 45,834	\$ 2,254
Contractual services	152,777	152,777	-
Other	<u>25,223</u>	<u>23,658</u>	<u>1,565</u>
Total expenditures	\$ 226,088	\$ 222,269	\$ 3,819
Deficiency of revenues over expenditures	\$ (45,217)	\$ (44,454)	\$ 763
Other financing sources:			
Transfers from other funds	<u>45,217</u>	<u>44,454</u>	<u>(763)</u>
Excess of revenues and other sources over expenditures	\$ -0-	\$ -0-	\$ -0-
Fund balance, beginning	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, ending	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

See Notes to Financial Statements.



LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
SPECIAL REVENUE FUNDS  
F.H.W.A. PLANNING GRANT NO. 736-28-0019

STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended October 31, 1999

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
Revenues:			
Intergovernmental -			
Federal grant	\$ 153,172	\$ 19,701	\$(133,471)
Expenditures:			
General government -			
Personnel costs	\$ 116,465	\$ 19,300	\$ 97,165
Contractual services	20,000	-	20,000
Other	<u>55,000</u>	<u>5,326</u>	<u>49,674</u>
Total expenditures	<u>\$ 191,465</u>	<u>\$ 24,626</u>	<u>\$ 166,839</u>
Deficiency of revenues over expenditures	\$ (38,293)	\$ (4,925)	\$ 33,368
Other financing sources:			
Transfers from other funds	<u>38,293</u>	<u>4,925</u>	<u>(33,368)</u>
Excess of revenues and other sources over expenditures	\$ -0-	\$ -0-	\$ -0-
Fund balance, beginning	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, ending	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
SPECIAL REVENUE FUNDS  
F.H.W.A. T.S.M.A. RESEARCH GRANT NO. 737-99-0463

STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended October 31, 1999

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
Revenues:			
Intergovernmental - Federal grant	\$ 25,000	\$ 7,756	\$ (17,244)
Expenditures:			
General government - Personnel costs	\$ 22,000	\$ 5,660	\$ 16,340
Other	3,000	2,096	904
Total expenditures	\$ 25,000	\$ 7,756	\$ 17,244
Excess of revenues and other sources over expenditures	\$ -0-	\$ -0-	\$ -0-
Fund balance, beginning	-	-	-
Fund balance, ending	\$ -0-	\$ -0-	\$ -0-

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
SPECIAL REVENUE FUNDS  
F.T.A. GRANT NO. LA-90-X112

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended October 31, 1999

	<u>Budget</u>	<u>Actual Prior Years</u>	<u>Remaining Budget</u>	<u>Current Year Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
Revenues:					
Intergovernmental -					
Federal grant	\$ 100,000	\$ 99,748	\$ 252	\$ -0-	\$ (252)
Expenditures:					
General government -					
Personnel costs	\$ 17,000	\$ 16,685	\$ 315	\$ -	\$ 315
Other	<u>108,000</u>	<u>107,999</u>	<u>1</u>	<u>-</u>	<u>1</u>
Total					
expenditures	\$ 125,000	\$ 124,684	\$ 316	\$ -0-	\$ 316
Excess (deficiency) of					
revenues over					
expenditures	\$ (25,000)	\$ (24,936)	\$ (64)	\$ -0-	\$ 64
Other financing sources:					
Transfers from other					
funds	<u>25,000</u>	<u>24,936</u>	<u>64</u>	<u>-</u>	<u>(64)</u>
Excess of revenues and					
other sources over					
expenditures	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Fund balance, beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, ending	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
SPECIAL REVENUE FUNDS  
F.T.A. PLANNING GRANT NO. 736-28-0013

STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended October 31, 1999

	<u>Budget</u>	<u>Actual Prior Years</u>	<u>Remaining Budget</u>	<u>Current Year Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
Revenues:					
Intergovernmental -					
Federal grant	\$ 20,000	\$ 3,235	\$ 16,765	\$ 16,765	\$ -0-
Expenditures:					
General government -					
Personnel costs	\$ 18,000	\$ 2,256	\$ 15,744	\$ 15,744	\$ -
Other	7,000	1,788	5,212	5,212	-
Total					
expenditures	\$ 25,000	\$ 4,044	\$ 20,956	\$ 20,956	\$ -0-
Deficiency of revenues over					
expenditures	\$ (5,000)	\$ (809)	\$ (4,191)	\$ (4,191)	\$ -
Other financing sources:					
Transfers from other					
funds	5,000	809	4,191	4,191	-
Excess of revenues and					
other sources over					
expenditures	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Fund balance, beginning	-	-	-	-	-
Fund balance, ending	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
SPECIAL REVENUE FUNDS  
F.T.A. PLANNING GRANT NO. 736-28-0018

STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended October 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
Revenues:			
Intergovernmental -			
Federal grant	\$ 20,000	\$ 19,167	\$ (833)
Expenditures:			
General government -			
Personnel costs	\$ 21,000	\$ 20,111	\$ 889
Other	<u>4,000</u>	<u>3,848</u>	<u>152</u>
Total expenditures	\$ 25,000	\$ 23,959	\$ 1,041
Deficiency of revenues over expenditures	\$ (5,000)	\$ (4,792)	\$ 208
Other financing sources:			
Transfers from other funds	<u>5,000</u>	<u>4,792</u>	<u>(208)</u>
Excess of revenues and other sources over expenditures	\$ -0-	\$ -0-	\$ -0-
Fund balance, beginning	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, ending	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
SPECIAL REVENUE FUNDS  
F.T.A. PLANNING GRANT NO. 736-28-0021

STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended October 31, 1999

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
Revenues:			
Intergovernmental -			
Federal grant	\$ 20,776	\$ 3,401	\$ (17,375)
Expenditures:			
General government -			
Personnel costs	\$ 20,970	\$ 4,252	\$ 16,718
Other	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Total expenditures	\$ 25,970	\$ 4,252	\$ 21,718
Deficiency of revenues over expenditures	\$ (5,194)	\$ (851)	\$ 4,343
Other financing sources:			
Transfers from other funds	<u>5,194</u>	<u>851</u>	<u>(4,343)</u>
Excess of revenues and other sources over expenditures	\$ -0-	\$ -0-	\$ -0-
Fund balance, beginning	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, ending	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
SPECIAL REVENUE FUNDS  
JTPA SCHOOL-TO-WORK GRANT 98/99

STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended October 31, 1999

	<u>Budget</u>	<u>Actual Prior Years</u>	<u>Remaining Budget</u>	<u>Current Year Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
Revenues:					
Intergovernmental -					
Federal grant	\$ 9,800	\$ 4,327	\$ 5,473	\$ 5,473	\$ -0-
Expenditures:					
Economic opportunity -					
Personnel costs	\$ 8,621	\$ 4,327	\$ 4,294	\$ 4,294	\$ -
Supplies and materials	1,020	-	1,020	1,020	-
Transportation	100	-	100	100	-
Postage	59	-	59	59	-
Total					
expenditures	\$ 9,800	\$ 4,327	\$ 5,473	\$ 5,473	\$ -0-
Excess (deficiency) of					
revenues over					
expenditures	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Fund balance, beginning	-	-	-	-	-
Fund balance, ending	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
SPECIAL REVENUE FUNDS  
PARISH TRANSIT STUDY

STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended October 31, 1999

	<u>Budget</u>	Actual Prior Years	Remaining Budget	Current Year Actual	Variance - Favorable (Unfavorable)
Revenues:					
Intergovernmental -					
Federal grant	\$ 229,492	\$ 137,190	\$ 92,302	\$ 40,579	\$ (51,723)
Expenditures:					
General government -					
Personnel costs	\$ 60,000	\$ 23,881	\$ 36,119	\$ 6,336	\$ 29,783
Professional services	204,365	139,115	65,250	39,372	25,878
Other	<u>22,500</u>	<u>8,491</u>	<u>14,009</u>	<u>5,016</u>	<u>8,993</u>
Total					
expenditures	\$ 286,865	\$ 171,487	\$ 115,378	\$ 50,724	\$ 64,654
Deficiency of revenues over expenditures	\$ (57,373)	\$ (34,297)	\$ (23,076)	\$ (10,145)	\$ 12,931
Other financing sources:					
Transfer from other funds	<u>57,373</u>	<u>34,297</u>	<u>23,076</u>	<u>10,145</u>	<u>(12,931)</u>
Excess of revenues and other sources over expenditures	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Fund balance, beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, ending	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

See Notes to Financial Statements.



LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
SPECIAL REVENUE FUNDS  
METROCODE FUND

STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended October 31, 1999  
With Comparative Actual Amounts for Year Ended October 31, 1998

	1999		Variance - Favorable (Unfavorable)	1998 Actual
	Budget	Actual		
<b>Revenues:</b>				
Licenses and permits -				
Building permits	\$ 496,000	\$ 548,322	\$ 52,322	\$ 769,784
Electrical permits	172,000	146,819	(25,181)	171,820
Plumbing permits	153,000	135,553	(17,447)	150,065
Other licenses and permits	59,300	59,941	641	63,451
Charges for services -				
Registration fees	59,000	58,158	(842)	59,235
Other	36,700	36,992	292	43,248
Investment income	57,500	51,566	(5,934)	70,604
Miscellaneous	<u>13,400</u>	<u>7,409</u>	<u>(5,991)</u>	<u>1,108</u>
Total revenues	<u>\$1,046,900</u>	<u>\$1,044,760</u>	<u>\$ (2,140)</u>	<u>\$1,329,315</u>
<b>Expenditures:</b>				
Current -				
General government:				
Personnel cost	\$ 989,381	\$ 915,828	\$ 73,553	\$ 850,758
Transportation	30,500	26,620	3,880	31,630
Postage and printing	11,650	6,726	4,924	7,716
Contractual services	11,500	11,360	140	7,492
Materials and supplies	8,500	5,330	3,170	8,681
Travel and meetings	2,500	1,971	529	1,693
Telephone	34,000	30,925	3,075	25,272
Radio maintenance	2,635	442	2,193	3,317
Uniforms	10,000	3,832	6,168	5,918
Uninsured losses	7,266	7,266	-	-
Other	<u>6,340</u>	<u>3,017</u>	<u>3,323</u>	<u>3,475</u>
Total expenditures	<u>\$1,114,272</u>	<u>\$1,013,317</u>	<u>\$ 100,955</u>	<u>\$ 945,952</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (67,372)</u>	<u>\$ 31,443</u>	<u>\$ 98,815</u>	<u>\$ 383,363</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
SPECIAL REVENUE FUNDS  
METROCODE FUND

STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)  
Year Ended October 31, 1999  
With Comparative Actual Amounts for Year Ended October 31, 1998

	1999		Variance - Favorable (Unfavorable)	1998 Actual
	Budget	Actual		
Excess (deficiency) of revenues over expenditures (brought forward)	\$ (67,372)	\$ 31,443	\$ 98,815	\$ 383,363
Other financing uses:				
Transfers to other funds	<u>(759,688)</u>	<u>(800,000)</u>	<u>(40,312)</u>	<u>(383,363)</u>
Excess (deficiency) of revenues over expenditures and other uses	\$ (827,060)	\$ (768,557)	\$ 58,503	\$ -0-
Fund balance, beginning	<u>827,060</u>	<u>990,523</u>	<u>163,463</u>	<u>990,523</u>
Fund balance, ending	<u>\$ -0-</u>	<u>\$ 221,966</u>	<u>\$ 221,966</u>	<u>\$ 990,523</u>

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
SPECIAL REVENUE FUNDS  
JTPA WELFARE-TO-WORK GRANT

STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended October 31, 1999

	<u>Budget</u>	<u>Actual Prior Years</u>	<u>Remaining Budget</u>	<u>Current Year Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
Revenues:					
Intergovernmental -					
Federal grant	\$ 407,990	\$ 20,573	\$ 387,417	\$ 207,726	\$(179,691)
Expenditures:					
Economic opportunity -					
Program costs	\$ 346,792	\$ 12,099	\$ 334,693	\$ 172,960	\$ 161,733
Administration	61,198	8,474	52,724	34,766	17,958
Total					
expenditures	\$ 407,990	\$ 20,573	\$ 387,417	\$ 207,726	\$ 179,691
Excess (deficiency) of					
revenues over					
expenditures	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Fund balance, beginning	-	-	-	-	-
Fund balance, ending	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
SPECIAL REVENUE FUNDS  
JTPA TITLE III NATIONAL SHIP BUILDING GRANT

STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended October 31, 1999

	<u>Budget</u>	<u>Actual Prior Years</u>	<u>Remaining Budget</u>	<u>Current Year Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
Revenues:					
Intergovernmental -					
Federal grant	\$ 198,386	\$ 5,203	\$ 193,183	\$ 85,730	\$(107,453)
Expenditures:					
Economic opportunity -					
Program costs	\$ 180,754	\$ 3,518	\$ 177,236	\$ 77,086	\$ 100,150
Administration	17,632	1,685	15,947	8,644	7,303
Total					
expenditures	\$ 198,386	\$ 5,203	\$ 193,183	\$ 85,730	\$ 107,453
Excess (deficiency) of					
revenues over					
expenditures	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Fund balance, beginning	-	-	-	-	-
Fund balance, ending	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
SPECIAL REVENUE FUNDS  
DHH - ACADIANA RECOVERY CENTER START-UP

STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended October 31, 1999

	<u>Budget</u>	<u>Actual Prior Years</u>	<u>Remaining Budget</u>	<u>Current Year Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
Revenues:					
Intergovernmental -					
State grant	\$ 142,348	\$ 1,904	\$ 140,444	\$ 138,411	\$ (2,033)
Expenditures:					
General government -					
Personnel costs	\$ 85,579	\$ 1,904	\$ 83,675	\$ 82,021	\$ 1,654
Training	2,467	-	2,467	2,115	352
Supplies and materials	11,319	-	11,319	11,303	16
Equipment purchases	40,789	-	40,789	40,795	(6)
Other	2,194	-	2,194	2,177	17
Total					
expenditures	\$ 142,348	\$ 1,904	\$ 140,444	\$ 138,411	\$ 2,033
Excess (deficiency) of					
revenues over					
expenditures	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Fund balance, beginning	-	-	-	-	-
Fund balance, ending	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
SPECIAL REVENUE FUNDS  
DHH - RECOVERY CENTER INPATIENT GRANT 98/99

STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended October 31, 1999

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
Revenues:			
Intergovernmental -			
State grant	\$ 307,700	\$ 173,230	\$(134,470)
Expenditures:			
General government -			
Personnel costs	\$ 188,975	\$ 82,893	\$ 106,082
Supplies and materials	60,010	48,451	11,559
Telecommunications	1,500	1,109	391
Utilities	6,250	1,878	4,372
Maintenance	1,750	250	1,500
Contractual services	43,550	35,240	8,310
Other	<u>5,665</u>	<u>1,386</u>	<u>4,279</u>
Total expenditures	\$ 307,700	\$ 171,207	\$ 136,493
Excess (deficiency) of revenues over expenditures	\$ -0-	\$ 2,023	\$ 2,023
Fund balance, beginning	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, ending	<u>\$ -0-</u>	<u>\$ 2,023</u>	<u>\$ 2,023</u>

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
SPECIAL REVENUE FUNDS  
DHH - RECOVERY CENTER INPATIENT GRANT 99/00

STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended October 31, 1999

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
Revenues:			
Intergovernmental -			
State grant	\$ 651,525	\$ 219,555	\$(431,970)
Expenditures:			
General government -			
Personnel costs	\$ 438,388	\$ 121,018	\$ 317,370
Supplies and materials	49,626	14,293	35,333
Telecommunications	7,725	2,390	5,335
Utilities	12,794	6,395	6,399
Maintenance	3,000	577	2,423
Contractual services	112,292	46,534	65,758
Insurance	13,500	13,311	189
Other	<u>14,200</u>	<u>1,479</u>	<u>12,721</u>
Total expenditures	\$ 651,525	\$ 205,997	\$ 445,528
Excess (deficiency) of revenues over expenditures	\$ -0-	\$ 13,558	\$ 13,558
Fund balance, beginning	-----	-----	-----
Fund balance, ending	<u>\$ -0-</u>	<u>\$ 13,558</u>	<u>\$ 13,558</u>

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
SPECIAL REVENUE FUNDS  
DHH - ACADIANA RECOVERY CENTER NON-GRANT

STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended October 31, 1999

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
Revenues:			
Charges for services -			
Drug testing fees	\$ 7,750	\$ 6,537	\$ (1,213)
Inpatient fees	-	15	15
Miscellaneous	<u>650</u>	<u>857</u>	<u>207</u>
Total revenues	<u>\$ 8,400</u>	<u>\$ 7,409</u>	<u>\$ (991)</u>
Expenditures:			
General government -			
Supplies and materials	\$ 6,400	\$ 2,394	\$ 4,006
Contractual services	<u>2,000</u>	<u>50</u>	<u>1,950</u>
Total expenditures	<u>\$ 8,400</u>	<u>\$ 2,444</u>	<u>\$ 5,956</u>
Excess (deficiency) of revenues over expenditures	<u>\$ -0-</u>	\$ 4,965	<u>\$ 4,965</u>
Fund balance, beginning		<u>-</u>	
Fund balance, ending		<u>\$ 4,965</u>	

See Notes to Financial Statements.



LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
SPECIAL REVENUE FUNDS  
DHH - F.I.S.T. GRANT FUND 98/99

STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended October 31, 1999

	<u>Budget</u>	<u>Actual Prior Years</u>	<u>Remaining Budget</u>	<u>Current Year Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
Revenues:					
Intergovernmental -					
State grant	\$ 150,000	\$ 7,005	\$ 142,995	\$ 131,559	\$ (11,436)
Other	<u>5,733</u>	<u>-</u>	<u>5,733</u>	<u>2,963</u>	<u>(2,770)</u>
Total revenues	<u>\$ 155,733</u>	<u>\$ 7,005</u>	<u>\$ 148,728</u>	<u>\$ 134,522</u>	<u>\$ (14,206)</u>
Expenditures:					
General government -					
Personnel costs	\$ 92,009	\$ 5,346	\$ 86,663	\$ 75,105	\$ 11,558
Supplies and materials	30,117	-	30,117	27,919	2,198
Telecommunications	3,670	437	3,233	3,231	2
Utilities	2,590	-	2,590	2,590	-
Insurance	6,785	-	6,785	6,785	-
Contractual services	18,561	1,204	17,357	17,166	191
Other	<u>2,001</u>	<u>18</u>	<u>1,983</u>	<u>1,726</u>	<u>257</u>
Total expenditures	<u>\$ 155,733</u>	<u>\$ 7,005</u>	<u>\$ 148,728</u>	<u>\$ 134,522</u>	<u>\$ 14,206</u>
Excess (deficiency) of revenues over expenditures	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Fund balance, beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, ending	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
SPECIAL REVENUE FUNDS  
DHH - F.I.S.T. GRANT FUND 99/00

STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended October 31, 1999

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
Revenues:			
Intergovernmental -			
State grant	\$ 150,000	\$ 47,557	\$(102,443)
Expenditures:			
General government -			
Personnel costs	\$ 129,828	\$ 40,442	\$ 89,386
Supplies and materials	8,884	5,480	3,404
Utilities	2,400	-	2,400
Transportation/travel	1,694	-	1,694
Contractual services	6,240	1,635	4,605
Other	954	-	954
Total expenditures	<u>\$ 150,000</u>	<u>\$ 47,557</u>	<u>\$ 102,443</u>
Excess (deficiency) of			
revenues over expenditures	\$ -0-	\$ -0-	\$ -0-
Fund balance, beginning	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, ending	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
SPECIAL REVENUE FUNDS  
DHH - DRUG COURT OJP IMPLEMENTATION GRANT

STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended October 31, 1999

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
Revenues:			
Intergovernmental -			
Federal grant	\$ 400,000	\$ 86,529	\$(313,471)
Local	30,000	-	(30,000)
Miscellaneous	<u>10,000</u>	<u>7,594</u>	<u>(2,406)</u>
Total revenues	<u>\$ 440,000</u>	<u>\$ 94,123</u>	<u>\$(345,877)</u>
Expenditures:			
General government -			
Personnel costs	\$ 320,420	\$ 64,373	\$ 256,047
Training	24,191	13,124	11,067
Supplies and materials	30,300	4,375	25,925
Telecommunications	5,040	599	4,441
Utilities	6,960	301	6,659
Printing	4,200	328	3,872
Professional fees	36,500	615	35,885
Equipment purchases	21,000	2,623	18,377
Administrative fees	10,000	30	9,970
Other	<u>11,389</u>	<u>161</u>	<u>11,228</u>
Total expenditures	<u>\$ 470,000</u>	<u>\$ 86,529</u>	<u>\$ 383,471</u>
Excess (deficiency) of revenues over expenditures	\$ (30,000)	\$ 7,594	\$ 37,594
Other financing sources:			
Transfers from other funds	<u>30,000</u>	<u>-</u>	<u>(30,000)</u>
Excess of revenues and other sources over expenditures	<u>\$ -0-</u>	\$ 7,594	<u>\$ 7,594</u>
Fund balance, beginning		<u>-</u>	
Fund balance, ending		<u>\$ 7,594</u>	

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
 LAFAYETTE, LOUISIANA  
 SPECIAL REVENUE FUNDS  
 STATE NARCOTICS SEIZED/FORFEITED PROPERTY FUND

STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
 Year Ended October 31, 1999

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
Revenues:			
Intergovernmental -			
Forfeited evidence	\$ 2,697	\$ 2,697	\$ -
Expenditures:			
Public safety -			
Supplies and material	<u>2,697</u>	<u>-</u>	<u>2,697</u>
Excess (deficiency) of			
revenues over expenditures	<u>\$ -0-</u>	\$ 2,697	<u>\$ 2,697</u>
Fund balance, beginning		<u>-</u>	
Fund balance, ending		<u>\$ 2,697</u>	

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
 LAFAYETTE, LOUISIANA  
 SPECIAL REVENUE FUNDS  
 LPTFA - FIRST TIME HOMEBUYER FUND

STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE  
 Year Ended October 31, 1999

Revenues:	
Investment income	\$ 16,729
Expenditures:	
General government -	
Miscellaneous	<u>1,875</u>
Excess of revenues over expenditures	\$ 14,854
Other financing sources:	
Transfers from component units	<u>400,000</u>
Excess of revenues and other sources over expenditures	\$ 414,854
Fund balance, beginning	<u>199,429</u>
Fund balance, ending	<u>\$ 614,283</u>

See Notes to Financial Statements.

## DEBT SERVICE FUNDS

CONSOLIDATED TAX BOND SINKING FUND - To accumulate monies for repayment of \$15,000 of Public Improvement Bonds. These bonds are composed of various issues with various maturity dates and interest rates and are financed by specially dedicated property tax levies.

1961 SALES TAX BONDS - To accumulate monies for repayment of \$121,240,000 of Public Street and Drainage Bonds. These bonds are composed of various issues with various maturity dates and interest rates and are financed by a dedication of proceeds of a 1% (1961) sales and use tax.

1986 SALES TAX BONDS - To accumulate monies for repayment of \$120,990,000 of Public Street and Drainage Bonds. These bonds are composed of various issues with various maturity dates and interest rates and are financed by a dedication of proceeds of a 1% (1985) sales and use tax.

PAVING AND SEWER ASSESSMENT BONDS - To accumulate monies for the repayment of \$169,667 of Sewer Certificates. These certificates are composed of various issues with various maturity dates and interest rates and are financed by assessments against property owners. The Paving Certificates were paid off in a prior fiscal year. The money remaining in this fund will be used to maintain the properties originally constructed with these assessments.

CONTINGENCIES SINKING FUND - To accumulate monies for repayment of \$5,305,000 of general obligation bond issues having various maturity dates and interest rates. Financing of the debt is from a property tax levy.

GOB JAIL REFUNDING BONDS - To accumulate monies for repayment of \$488,000 of Series 1994 Refunding Bonds dated January 4, 1995. Payments are due in various annual amounts through 2006, with interest accruing at 6.25%. Financing of this debt is from excess annual revenues.

CERTIFICATES OF INDEBTEDNESS, SERIES 1998 SINKING FUND - To accumulate monies for repayment of \$2,730,000 of Certificates of Indebtedness. Payments are due in various annual amounts through 2007, with interest accruing at 6.00%. Financing of the debt is from excess annual revenues.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
ALL DEBT SERVICE FUNDS

COMBINING BALANCE SHEET  
October 31, 1999  
With Comparative Totals for October 31, 1998

ASSETS	Consolidated Tax Bond Sinking Fund	1991 <u>Total</u>
Cash	\$ 13,012	\$ 79,621
Investments	241,925	16,423,318
Accrued interest receivable on investments	2,687	254,168
Accounts receivable	-	-
Assessments receivable:		
Current	-	-
Deferred	-	-
Delinquent	-	-
Due from other funds	-	54,134
Ad valorem taxes receivable	-	-
Less allowance for uncollectible taxes	-	-
Total assets	<u>\$ 257,624</u>	<u>\$16,811,241</u>
<b>LIABILITIES AND FUND BALANCES</b>		
Liabilities:		
Accounts payable	\$ -	\$ -
Due to other funds	-	185,348
Deferred revenue	-	-
Total liabilities	<u>\$ -0-</u>	<u>\$ 185,348</u>
Fund balances:		
Designated for debt retirement	\$ 15,000	\$16,625,893
Undesignated	<u>242,624</u>	<u>-</u>
Total fund balances	<u>\$ 257,624</u>	<u>\$16,625,893</u>
Total liabilities and fund balances	<u>\$ 257,624</u>	<u>\$16,811,241</u>

See Notes to Financial Statements.

<u>Sales Tax Bonds</u>		<u>1986 Sales Tax Bonds</u>			<u>Assessment Bonds</u>		
<u>Sinking Fund</u>	<u>Reserve Fund</u>	<u>Total</u>	<u>Sinking Fund</u>	<u>Reserve Fund</u>	<u>Paving</u>	<u>Sewer</u>	
\$ 61,356	\$ 18,265	\$ 2,909,865	\$2,879,350	\$ 30,515	\$ 27,367	\$ 379,449	
4,318,015	12,105,303	12,691,310	2,100,000	10,591,310	508,821	-	
318	253,850	176,222	606	175,616	5,650	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	24,351	C
-	-	-	-	-	-	55,960	O
-	-	-	-	-	-	3,843	
54,134	-	142,699	142,692	7	-	-	N
-	-	-	-	-	-	-	T
-	-	-	-	-	-	-	I
<u>\$4,433,823</u>	<u>\$12,377,418</u>	<u>\$15,920,096</u>	<u>\$5,122,648</u>	<u>\$10,797,448</u>	<u>\$ 541,838</u>	<u>\$ 463,603</u>	N
							U
							E
\$ -	\$ -	\$ 6,619	\$ 6,619	\$ -	\$ -	\$ -	D
70,823	114,525	239,632	170,283	69,349	-	74,580	
-	-	-	-	-	-	55,960	
<u>\$ 70,823</u>	<u>\$ 114,525</u>	<u>\$ 246,251</u>	<u>\$ 176,902</u>	<u>\$ 69,349</u>	<u>\$ -0-</u>	<u>\$ 130,540</u>	
\$4,363,000	\$12,262,893	\$15,673,845	\$4,945,746	\$10,728,099	\$ -	\$ 138,436	
-	-	-	-	-	541,838	194,627	
<u>\$4,363,000</u>	<u>\$12,262,893</u>	<u>\$15,673,845</u>	<u>\$4,945,746</u>	<u>\$10,728,099</u>	<u>\$ 541,838</u>	<u>\$ 333,063</u>	
<u>\$4,433,823</u>	<u>\$12,377,418</u>	<u>\$15,920,096</u>	<u>\$5,122,648</u>	<u>\$10,797,448</u>	<u>\$ 541,838</u>	<u>\$ 463,603</u>	



LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
ALL DEBT SERVICE FUNDS

COMBINING BALANCE SHEET (CONTINUED)  
October 31, 1999  
With Comparative Totals for October 31, 1998

ASSETS	Contingencies Sinking <u>Fund</u>	GOB Jail Refunding <u>Bonds</u>
Cash	\$ 14,929	\$ -
Investments	277,557	-
Accrued interest receivable on investments	3,082	-
Accounts receivable	2,512	-
Assessments receivable:		
Current	-	-
Deferred	-	-
Delinquent	-	-
Due from other funds	-	-
Ad valorem taxes receivable	-	-
Less allowance for uncollectible taxes	<u>-</u>	<u>-</u>
Total assets	<u>\$ 298,080</u>	<u>\$ -0-</u>
<b>LIABILITIES AND FUND BALANCES</b>		
Liabilities:		
Accounts payable	\$ -	\$ -
Due to other funds	-	-
Deferred revenue	<u>-</u>	<u>-</u>
Total liabilities	<u>\$ -0-</u>	<u>\$ -0-</u>
Fund balances:		
Designated for debt retirement	\$ 298,080	\$ -
Undesignated	<u>-</u>	<u>-</u>
Total fund balances	<u>\$ 298,080</u>	<u>\$ -0-</u>
Total liabilities and fund balances	<u>\$ 298,080</u>	<u>\$ -0-</u>

Certificates of Indebtedness, Series 1998 Sinking Fund	<u>Totals</u>	
	<u>October 31, 1999</u>	<u>October 31, 1998</u>
\$ 2,000	\$ 3,426,243	\$ 3,483,544
-	30,142,931	25,136,785
-	441,809	372,137
-	2,512	-
-	24,351	27,716
-	55,960	90,971
-	3,843	5,926
-	196,833	267,008
-	-	80,732
-	-	(80,432)
<u>\$ 2,000</u>	<u>\$34,294,482</u>	<u>\$29,384,387</u>
\$ -	\$ 6,619	\$ 35,039
-	499,560	615,706
-	55,960	90,971
<u>\$ -0-</u>	<u>\$ 562,139</u>	<u>\$ 741,716</u>
\$ 2,000	\$32,753,254	\$27,713,584
-	979,089	929,087
<u>\$ 2,000</u>	<u>\$33,732,343</u>	<u>\$28,642,671</u>
<u>\$ 2,000</u>	<u>\$34,294,482</u>	<u>\$29,384,387</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
ALL DEBT SERVICE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
Year Ended October 31, 1999  
With Comparative Totals for Year Ended October 31, 1998

	Consolidated Tax Bond Sinking Fund	<u>1991</u> <u>Total</u>
Revenues:		
Taxes -		
Ad valorem	\$ 7,085	\$ -
Investment income	9,574	582,146
Miscellaneous -		
Special assessments	-	-
Interest and penalties on assessments	-	-
Total revenues	<u>\$ 16,659</u>	<u>\$ 582,146</u>
Expenditures:		
Current -		
General government:		
Charges for collection of taxes	\$ -	\$ -
Debt service -		
Bonds retired	15,000	4,620,000
Interest coupons paid	1,350	4,536,986
Paying agents' fees and administrative costs	1,954	37,865
Transfer to paying agent	-	-
Total expenditures	<u>\$ 18,304</u>	<u>\$ 9,194,851</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (1,645)</u>	<u>\$ (8,612,705)</u>
Other financing sources (uses):		
Proceeds from sale of bonds	\$ -	\$ -
Transfer to paying agent	-	-
Transfers from other funds	-	12,596,470
Transfers to other funds	-	(476,003)
Total other financing sources (uses)	<u>\$ -0-</u>	<u>\$ 12,120,467</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>\$ (1,645)</u>	<u>\$ 3,507,762</u>
Fund balances, beginning	<u>259,269</u>	<u>13,118,131</u>
Fund balances, ending	<u>\$ 257,624</u>	<u>\$ 16,625,893</u>

See Notes to Financial Statements.

Sales Tax Bonds		1986 Sales Tax Bonds			Assessment Bonds	
Sinking Fund	Reserve Fund	Total	Sinking Fund	Reserve Fund	Paving	Sewer
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
194,250	387,896	562,598	173,966	388,632	21,737	15,071
-	-	-	-	-	-	35,011 C
-	-	-	-	-	-	9,476
<u>\$ 194,250</u>	<u>\$ 387,896</u>	<u>\$ 562,598</u>	<u>\$ 173,966</u>	<u>\$ 388,632</u>	<u>\$ 21,737</u>	<u>\$ 59,558 O</u>
						N
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4,620,000	-	3,995,000	3,995,000	-	-	56,555 I
4,536,986	-	5,255,398	5,255,398	-	-	13,234 N
37,865	-	46,401	46,401	-	-	1,441 U
-	-	-	-	-	-	-
<u>\$ 9,194,851</u>	<u>\$ -0-</u>	<u>\$ 9,296,799</u>	<u>\$ 9,296,799</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 71,230 E</u>
<u>\$ (9,000,601)</u>	<u>\$ 387,896</u>	<u>\$ (8,734,201)</u>	<u>\$ (9,122,833)</u>	<u>\$ 388,632</u>	<u>\$ 21,737</u>	<u>\$ (11,672) D</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
9,504,367	3,092,103	10,800,068	9,638,088	1,161,980	-	-
-	(476,003)	(510,555)	-	(510,555)	-	-
<u>\$ 9,504,367</u>	<u>\$ 2,616,100</u>	<u>\$ 10,289,513</u>	<u>\$ 9,638,088</u>	<u>\$ 651,425</u>	<u>\$ -0-</u>	<u>\$ -0-</u>
\$ 503,766	\$ 3,003,996	\$ 1,555,312	\$ 515,255	\$ 1,040,057	\$ 21,737	\$ (11,672)
3,859,234	9,258,897	14,118,533	4,430,491	9,688,042	520,101	344,735
<u>\$ 4,363,000</u>	<u>\$ 12,262,893</u>	<u>\$ 15,673,845</u>	<u>\$ 4,945,746</u>	<u>\$ 10,728,099</u>	<u>\$ 541,838</u>	<u>\$ 333,063</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
ALL DEBT SERVICE FUNDS

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

Year Ended October 31, 1999

With Comparative Totals for Year Ended October 31, 1998

	<u>Contingencies Sinking Fund</u>	<u>GOB Jail Refunding Bonds</u>
Revenues:		
Taxes -		
Ad valorem	\$ 2,170,346	\$ -
Investment income	30,584	-
Miscellaneous -		
Special assessments	-	-
Interest and penalties on assessments	-	-
Total revenues	<u>\$ 2,200,930</u>	<u>\$ -0-</u>
Expenditures:		
Current -		
General government:		
Charges for collection of taxes	\$ 74,612	\$ -
Debt service -		
Bonds retired	1,760,000	54,000
Interest coupons paid	348,554	33,875
Paying agents' fees and administrative costs	1,586	1,002
Transfer to paying agent	-	-
Total expenditures	<u>\$ 2,184,752</u>	<u>\$ 88,877</u>
Excess (deficiency) of revenues over expenditures	<u>\$ 16,178</u>	<u>\$ (88,877)</u>
Other financing sources (uses):		
Proceeds from sale of bonds	\$ -	\$ -
Transfer to paying agent	-	-
Transfers from other funds	-	88,877
Transfers to other funds	-	-
Total other financing sources (uses)	<u>\$ -0-</u>	<u>\$ 88,877</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>\$ 16,178</u>	<u>\$ -0-</u>
Fund balances, beginning	<u>281,902</u>	<u>-</u>
Fund balances, ending	<u>\$ 298,080</u>	<u>\$ -0-</u>

Certificates of Indebtedness, Series 1998 Sinking Fund	Totals	
	October 31, 1999	October 31, 1998
\$ -	\$ 2,177,431	\$ 4,063,204
-	1,221,710	1,558,000
-	35,011	45,658
-	9,476	14,847
<u>\$ -0-</u>	<u>\$ 3,443,628</u>	<u>\$ 5,681,709</u>
\$ -	\$ 74,612	\$ 82,968
270,000	10,770,555	10,043,405
132,315	10,321,712	9,329,530
-	90,249	105,931
-	-	138,461
<u>\$ 402,315</u>	<u>\$ 21,257,128</u>	<u>\$ 19,700,295</u>
<u>\$ (402,315)</u>	<u>\$ (17,813,500)</u>	<u>\$ (14,018,586)</u>
\$ -	\$ -	\$ 6,920,000
-	-	(6,920,000)
404,315	23,889,730	20,164,179
-	(986,558)	(978,781)
<u>\$ 404,315</u>	<u>\$ 22,903,172</u>	<u>\$ 19,185,398</u>
\$ 2,000	\$ 5,089,672	\$ 5,166,812
-	28,642,671	23,475,859
<u>\$ 2,000</u>	<u>\$ 33,732,343</u>	<u>\$ 28,642,671</u>

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

STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended October 31, 1999

With Comparative Actual Amounts for Year Ended October 31, 1998

	1999		Variance - Favorable (Unfavorable)	1998 Actual
	Budget	Actual		
Revenues:				
Taxes -				
Ad valorem	\$ -	\$ 7,085	\$ 7,085	\$ 1,647,158
Investment income	-	9,574	9,574	70,535
Total revenues	\$ -0-	\$ 16,659	\$ 16,659	\$ 1,717,693
Expenditures:				
Debt service -				
Bonds retired	\$ -	\$ 15,000	\$ (15,000)	\$ 1,110,000
Interest coupons paid	-	1,350	(1,350)	534,913
Paying agents' fees	-	1,954	(1,954)	9,601
Legal fees	-	-	-	35,039
Transfer to paying agent	-	-	-	138,461
Total expenditures	\$ -0-	\$ 18,304	\$ (18,304)	\$ 1,828,014
Deficiency of revenues over expenditures	\$ -0-	\$ (1,645)	\$ (1,645)	\$ (110,321)
Other financing sources (uses):				
Proceeds from sale of bonds	\$ -	\$ -	\$ -	\$ 6,920,000
Transfer to paying agent	-	-	-	(6,920,000)
Transfer to 1986 Sales Tax Bonds Sinking Fund	-	-	-	(27,858)
Total other financing uses	\$ -0-	\$ -0-	\$ -0-	\$ (27,858)
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ -0-	\$ (1,645)	\$ (1,645)	\$ (138,179)
Fund balance, beginning		259,269		397,448
Fund balance, ending		\$ 257,624		\$ 259,269

See Notes to Financial Statements.

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

STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended October 31, 1999  
With Comparative Actual Amounts for Year Ended October 31, 1998

	1999		Variance - Favorable (Unfavorable)	1998 Actual
	Budget	Actual		
Revenues:				
Investment income	\$ 210,000	\$ 194,250	\$ (15,750)	\$ 179,624
Expenditures:				
Debt service -				
Bonds retired	\$ 4,620,000	\$ 4,620,000	\$ -	\$ 4,365,000
Interest coupons paid	4,536,986	4,536,986	-	4,812,676
Paying agents' fees and administrative costs	45,778	37,865	7,913	34,460
Total expenditures	\$ 9,202,764	\$ 9,194,851	\$ 7,913	\$ 9,212,136
Deficiency of revenues over expenditures	\$ (8,992,764)	\$ (9,000,601)	\$ (7,837)	\$ (9,032,512)
Other financing sources:				
Transfers from Sales Tax Trust Fund	\$ 8,323,588	\$ 8,363,097	\$ 39,509	\$ 8,035,671
Transfers from Sales Tax Bond Construction Fund	1,172,943	1,141,270	(31,673)	1,117,083
Total other financing sources	\$ 9,496,531	\$ 9,504,367	\$ 7,836	\$ 9,152,754
Excess of revenues and other sources over expenditures	\$ 503,767	\$ 503,766	\$ (1)	\$ 120,242
Fund balance, beginning		3,859,234		3,738,992
Fund balance, ending		\$ 4,363,000		\$ 3,859,234

See Notes to Financial Statements.



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

STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended October 31, 1999  
With Comparative Actual Amounts for Year Ended October 31, 1998

	<u>1999</u>		Variance -	
	<u>Budget</u>	<u>Actual</u>	Favorable	1998
			(Unfavorable)	<u>Actual</u>
Revenues:				
Investment income	\$ 540,000	\$ 387,896	\$(152,104)	\$ 611,059
Other financing sources (uses):				
Transfers from Sales Tax Bond				
Construction Fund	\$3,092,103	\$ 3,092,103	\$ -	\$ -
Transfers to Sales Tax Capital				
Improvements Fund	-	-	-	(20,690)
Transfers to Sales Tax				
Trust Fund	(540,000)	(476,003)	63,997	(530,208)
Total other financing				
sources (uses)	\$2,552,103	\$ 2,616,100	\$ 63,997	\$ (550,898)
Excess of revenues and other				
sources over expenditures				
and other uses	<u>\$3,092,103</u>	\$ 3,003,996	<u>\$ (88,107)</u>	\$ 60,161
Fund balance, beginning		<u>9,258,897</u>		<u>9,198,736</u>
Fund balance, ending		<u>\$12,262,893</u>		<u>\$9,258,897</u>

See Notes to Financial Statements.

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

STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended October 31, 1999  
With Comparative Actual Amounts for Year Ended October 31, 1998

	1999		Variance - Favorable (Unfavorable)	1998
	<u>Budget</u>	<u>Actual</u>		<u>Actual</u>
Revenues:				
Investment income	\$ 130,000	\$ 173,966	\$ 43,966	\$ 140,799
Expenditures:				
Debt service -				
Bonds retired	\$ 3,995,000	\$ 3,995,000	\$ -	\$ 2,595,000
Interest coupons paid	5,255,398	5,255,398	-	3,441,838
Paying agents' fees and administrative costs	<u>35,978</u>	<u>46,401</u>	<u>(10,423)</u>	<u>20,470</u>
Total expenditures	<u>\$ 9,286,376</u>	<u>\$ 9,296,799</u>	<u>\$ (10,423)</u>	<u>\$ 6,057,308</u>
Deficiency of revenues over expenditures	<u>\$ (9,156,376)</u>	<u>\$ (9,122,833)</u>	<u>\$ 33,543</u>	<u>\$ (5,916,509)</u>
Other financing sources:				
Transfers from Sales Tax Trust Fund	\$ 8,036,467	\$ 7,626,649	\$ (409,818)	\$ 5,913,605
Transfers from Sales Tax Bond Construction Funds	1,635,164	2,011,439	376,275	1,382,118
Transfer from Consolidated Tax Bond Sinking Fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>27,858</u>
Total other financing sources	<u>\$ 9,671,631</u>	<u>\$ 9,638,088</u>	<u>\$ (33,543)</u>	<u>\$ 7,323,581</u>
Excess (deficiency) of revenues and other sources over expenditures	<u>\$ 515,255</u>	\$ 515,255	<u>\$ -0-</u>	\$ 1,407,072
Fund balance, beginning		<u>4,430,491</u>		<u>3,023,419</u>
Fund balance, ending		<u>\$ 4,945,746</u>		<u>\$ 4,430,491</u>

See Notes to Financial Statements.

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

STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended October 31, 1999  
With Comparative Actual Amounts for Year Ended October 31, 1998

	<u>1999</u>		Variance - Favorable (Unfavorable)	1998 Actual
	<u>Budget</u>	<u>Actual</u>		
Revenues:				
Investment income	\$ 575,000	\$ 388,632	\$(186,368)	\$ 471,246
Other financing sources (uses):				
Transfers from Sales Tax Bond Construction Fund	\$1,161,980	\$ 1,161,980	\$ -	\$3,565,591
Transfer from Sales Tax Capital Improvements Fund	-	-	-	100
Transfers to 1985 Sales Tax Trust Fund	<u>(575,000)</u>	<u>(510,555)</u>	<u>64,445</u>	<u>(400,025)</u>
Total other financing sources (uses)	<u>\$ 586,980</u>	<u>\$ 651,425</u>	<u>\$ 64,445</u>	<u>\$3,165,666</u>
Excess of revenues and other sources over expenditures and other uses	<u>\$1,161,980</u>	\$ 1,040,057	<u>\$(121,923)</u>	\$3,636,912
Fund balance, beginning		<u>9,688,042</u>		<u>6,051,130</u>
Fund balance, ending		<u>\$10,728,099</u>		<u>\$9,688,042</u>

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
 LAFAYETTE, LOUISIANA  
 DEBT SERVICE FUNDS  
 PAVING ASSESSMENT BOND FUND

STATEMENTS OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE  
 Years Ended October 31, 1999 and 1998

	<u>1999</u>	<u>1998</u>
Revenues:		
Investment income	\$ 21,737	\$ 31,961
Fund balance, beginning	<u>520,101</u>	<u>488,140</u>
Fund balance, ending	<u>\$ 541,838</u>	<u>\$ 520,101</u>

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
DEBT SERVICE FUNDS  
SEWER ASSESSMENT BOND FUND

STATEMENTS OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE  
Years Ended October 31, 1999 and 1998

	<u>1999</u>	<u>1998</u>
Revenues:		
Investment income	\$ 15,071	\$ 17,472
Miscellaneous -		
Special assessments	35,011	45,658
Interest and penalties on assessments	<u>9,476</u>	<u>14,847</u>
Total revenues	<u>\$ 59,558</u>	<u>\$ 77,977</u>
Expenditures:		
Debt service -		
Bonds retired	\$ 56,555	\$ 117,405
Interest coupons paid	13,234	20,969
Paying agents' fees and administrative costs	<u>1,441</u>	<u>3,237</u>
Total expenditures	<u>\$ 71,230</u>	<u>\$ 141,611</u>
Deficiency of revenues over expenditures	\$ (11,672)	\$ (63,634)
Fund balance, beginning	<u>344,735</u>	<u>408,369</u>
Fund balance, ending	<u>\$ 333,063</u>	<u>\$ 344,735</u>

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
DEBT SERVICE FUNDS  
CONTINGENCIES SINKING FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended October 31, 1999

With Comparative Actual Amounts for Year Ended October 31, 1998

	1999		Variance - Favorable (Unfavorable)	1998 Actual
	Budget	Actual		
Revenues:				
Taxes - ad valorem	\$2,077,600	\$2,170,346	\$ 92,746	\$2,416,046
Investment income	25,000	30,584	5,584	35,304
Total revenues	<u>\$2,102,600</u>	<u>\$2,200,930</u>	<u>\$ 98,330</u>	<u>\$2,451,350</u>
Expenditures:				
Current -				
General government:				
Charges for collection of taxes	\$ 83,000	\$ 74,612	\$ 8,388	\$ 82,968
Debt service-				
Bonds retired	1,760,000	1,760,000	-	1,805,000
Interest coupons paid	348,553	348,554	(1)	449,011
Paying agent fees	4,000	1,586	2,414	2,094
Total expenditures	<u>\$2,195,553</u>	<u>\$2,184,752</u>	<u>\$ 10,801</u>	<u>\$2,339,073</u>
Excess (deficiency) of revenues over expenditures	\$ (92,953)	\$ 16,178	\$ 109,131	\$ 112,277
Fund balance, beginning	92,953	281,902	188,949	169,625
Fund balance, ending	<u>\$ -0-</u>	<u>\$ 298,080</u>	<u>\$ 298,080</u>	<u>\$ 281,902</u>

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
DEBT SERVICE FUNDS  
GOB JAIL REFUNDING BONDS

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended October 31, 1999  
With Comparative Actual Amounts for Year Ended October 31, 1998

	<u>1999</u>		Variance -	1998
	<u>Budget</u>	<u>Actual</u>	Favorable	<u>Actual</u>
			(Unfavorable)	
Expenditures:				
Debt service -				
Bonds retired	\$ 54,000	\$ 54,000	\$ -	\$ 51,000
Interest coupons paid	33,875	33,875	-	37,063
Paying agent fees	<u>1,100</u>	<u>1,002</u>	<u>98</u>	<u>1,030</u>
Total expenditures	\$ 88,975	\$ 88,877	\$ 98	\$ 89,093
Other financing sources:				
Transfers from other funds	<u>88,975</u>	<u>88,877</u>	<u>(98)</u>	<u>89,093</u>
Excess of other financing sources over expenditures	<u>\$ -0-</u>	\$ -0-	<u>\$ -0-</u>	\$ -0-
Fund balance, beginning		<u>-</u>		<u>-</u>
Fund balance, ending		<u>\$ -0-</u>		<u>\$ -0-</u>

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
DEBT SERVICE FUNDS  
CERTIFICATES OF INDEBTEDNESS, SERIES 1998 SINKING FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended October 31, 1999

With Comparative Actual Amounts for Year Ended October 31, 1998

	<u>1999</u>		Variance -	
	<u>Budget</u>	<u>Actual</u>	Favorable	1998
			(Unfavorable)	<u>Actual</u>
Expenditures:				
Debt service -				
Bonds retired	\$ 270,000	\$ 270,000	\$ -	\$ -
Interest coupons paid	132,315	132,315	-	33,060
Paying agent fees	<u>2,000</u>	<u>-</u>	<u>2,000</u>	<u>-</u>
Total expenditures	\$ 404,315	\$ 402,315	\$ 2,000	\$ 33,060
Other financing sources:				
Transfers from other funds	<u>404,315</u>	<u>404,315</u>	<u>-</u>	<u>33,060</u>
Excess of other financing sources over expenditures	<u>\$ -0-</u>	\$ 2,000	<u>\$ 2,000</u>	\$ -0-
Fund balance, beginning		<u>-</u>		<u>-</u>
Fund balance, ending		<u>\$ 2,000</u>		<u>\$ -0-</u>

See Notes to Financial Statements.



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CAPITAL PROJECTS FUNDS

SALES TAX CAPITAL IMPROVEMENTS FUND - To account for that portion of proceeds derived from the City's sales and use taxes that is dedicated for capital improvements.

BOND CONSTRUCTION FUNDS - These funds are used to account for costs associated with various capital improvements financed through voter approved bond issues.

1999 PARISH CERTIFICATES OF INDEBTEDNESS FUND - To account for the costs associated with various capital improvements financed through the issuance of debt.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
ALL CAPITAL PROJECTS FUNDS

COMBINING BALANCE SHEET  
October 31, 1999  
With Comparative Totals for October 31, 1998

ASSETS	<u>Sales Tax Capital Improvements</u>
Cash	\$ 1,562,304
Accounts receivable	7,058
Investments	29,044,503
Interest receivable	322,512
Due from other funds	3,259,442
Due from other governmental agencies (grant funds receivable)	<u>506,167</u>
Total assets	<u>\$ 34,701,986</u>
<b>LIABILITIES AND FUND BALANCES</b>	
Liabilities:	
Cash overdraft	\$ -
Accounts payable	2,893,897
Other payables	53,484
Retainage payable	819,358
Due to other funds	-
Deferred revenue	<u>-</u>
Total liabilities	<u>\$ 3,766,739</u>
Fund balances (deficits):	
Reserved for encumbrances	\$ 8,877,444
Unreserved -	
Designated for subsequent year's expenditures	-
Designated for capital expenditures	20,970,451
Undesignated (deficit)	<u>1,087,352</u>
Total fund balances (deficits)	<u>\$ 30,935,247</u>
Total liabilities and fund balances	<u>\$ 34,701,986</u>

See Notes to Financial Statements.

Bond Construction Funds

1982 General Obligation	1985 Sales Tax	1989 Sales Tax	1990 Sales Tax	1993 Sales Tax	1995 Sales Tax	1997A Sales Tax
\$ 6,088	\$ 15,173	\$ 32,687	\$ 48,204	\$ 191,644	\$ 6,427	\$ 432,840
-	-	-	30,653	-	-	-
113,183	282,090	607,723	896,215	3,563,049	-	8,047,359
1,257	3,132	6,748	9,952	39,564	-	89,358
-	-	-	-	6,246	-	-
-	-	-	-	-	-	-
<u>\$ 120,528</u>	<u>\$ 300,395</u>	<u>\$ 647,158</u>	<u>\$ 985,024</u>	<u>\$ 3,800,503</u>	<u>\$ 6,427</u>	<u>\$8,569,557</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
460	289	11,828	38,030	176,165	-	71,270
-	-	-	-	-	-	-
-	-	-	-	75,972	-	144,716
-	1,297	2,809	9,001	17,018	-	37,116
-	-	-	-	-	-	-
<u>\$ 460</u>	<u>\$ 1,586</u>	<u>\$ 14,637</u>	<u>\$ 47,031</u>	<u>\$ 269,155</u>	<u>\$ -0-</u>	<u>\$ 253,102</u>
\$ -	\$ 10,777	\$ -	\$ 40,391	\$ 1,279,280	\$ -	\$3,305,136
-	-	-	-	-	-	-
118,002	287,644	596,786	918,076	3,825,270	-	5,012,902
2,066	388	35,735	(20,474)	(1,573,202)	6,427	(1,583)
<u>\$ 120,068</u>	<u>\$ 298,809</u>	<u>\$ 632,521</u>	<u>\$ 937,993</u>	<u>\$ 3,531,348</u>	<u>\$ 6,427</u>	<u>\$8,316,455</u>
<u>\$ 120,528</u>	<u>\$ 300,395</u>	<u>\$ 647,158</u>	<u>\$ 985,024</u>	<u>\$ 3,800,503</u>	<u>\$ 6,427</u>	<u>\$8,569,557</u>

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LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
ALL CAPITAL PROJECTS FUNDS

COMBINING BALANCE SHEET (CONTINUED)  
October 31, 1999  
With Comparative Totals for October 31, 1998

	Bond	
ASSETS	1997B Sales Tax	1998 Sales Tax
Cash	\$ 445,831	\$ 1,048,710
Accounts receivable	-	1,441
Investments	8,288,882	19,497,625
Interest receivable	92,040	216,503
Due from other funds	-	-
Due from other governmental agencies (grant funds receivable)	-	14,580
Total assets	<u>\$8,826,753</u>	<u>\$20,778,859</u>
<b>LIABILITIES AND FUND BALANCES</b>		
<b>Liabilities:</b>		
Cash overdraft	\$ -	\$ -
Accounts payable	298,833	499,443
Other payables	-	-
Retainage payable	16,535	237,496
Due to other funds	38,250	235,169
Deferred revenue	-	-
Total liabilities	<u>\$ 353,618</u>	<u>\$ 972,108</u>
<b>Fund balances (deficits):</b>		
Reserved for encumbrances	\$ 644,243	\$ 4,465,762
Unreserved -		
Designated for subsequent year's expenditures	-	-
Designated for capital expenditures	7,763,696	15,739,724
Undesignated (deficit)	<u>65,196</u>	<u>(398,735)</u>
Total fund balances (deficits)	<u>\$8,473,135</u>	<u>\$19,806,751</u>
Total liabilities and fund balances	<u>\$8,826,753</u>	<u>\$20,778,859</u>

<u>Construction Funds</u>			<u>Totals</u>	
<u>1999A</u> <u>Sales</u> <u>Tax</u>	<u>1999B</u> <u>Sales</u> <u>Tax</u>	<u>1999</u> <u>Certificates</u> <u>of</u> <u>Indebtedness</u> <u>Fund</u>	<u>October 31,</u> <u>1999</u>	<u>October 31,</u> <u>1998</u>
\$ 666,850	\$ 1,545,434	\$ -	\$ 6,002,192	\$ 5,764,191
-	-	-	39,152	31,371
12,398,078	28,732,720	-	111,471,427	83,655,130
137,669	319,050	-	1,237,785	1,310,212
-	1,354,231	-	4,619,919	3,574,049
-	-	-	520,747	35,680
<u>\$13,202,597</u>	<u>\$31,951,435</u>	<u>\$ -0-</u>	<u>\$123,891,222</u>	<u>\$ 94,370,633</u>
\$ -	\$ -	\$ 2,566	\$ 2,566	\$ -
221,009	1,397,590	39,939	5,648,753	1,667,082
-	580	-	54,064	44,255
-	180,656	-	1,474,733	848,849
1,216,633	-	-	1,557,293	359,429
-	-	-	-	144,374
<u>\$ 1,437,642</u>	<u>\$ 1,578,826</u>	<u>\$ 42,505</u>	<u>\$ 8,737,409</u>	<u>\$ 3,063,989</u>
\$ 377,262	\$ 3,803,081	\$ -	\$ 22,803,376	\$ 9,255,473
-	-	-	-	3,000,000
11,479,135	22,035,271	-	88,746,957	80,296,797
(91,442)	4,534,257	(42,505)	3,603,480	(1,245,626)
<u>\$11,764,955</u>	<u>\$30,372,609</u>	<u>\$ (42,505)</u>	<u>\$115,153,813</u>	<u>\$ 91,306,644</u>
<u>\$13,202,597</u>	<u>\$31,951,435</u>	<u>\$ -0-</u>	<u>\$123,891,222</u>	<u>\$ 94,370,633</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
ALL CAPITAL PROJECTS FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
Year Ended October 31, 1999  
With Comparative Totals for Year Ended October 31, 1998

	Sales Tax Capital Improvements
Revenues:	
Intergovernmental	\$ 808,431
Investment income	1,366,670
Miscellaneous	<u>43,602</u>
Total revenues	<u>\$ 2,218,703</u>
Expenditures:	
Current -	
General government	\$ 3,254,818
Public safety	6,254,746
Public transportation	1,797
Streets and drainage	2,894,514
Urban redevelopment and housing	48,118
Culture and recreation	4,119,707
Capital projects	<u>9,601,399</u>
Total expenditures	<u>\$ 26,175,099</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (23,956,396)</u>
Other financing sources (uses):	
Proceeds from sale of bonds	\$ -
Sale of fixed assets	61,933
Transfers from other funds	19,977,355
Transfers to other funds	-
Transfers from component units	-
Transfers to component units	<u>(300,000)</u>
Total other financing sources (uses)	<u>\$ 19,739,288</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>\$ (4,217,108)</u>
Fund balances, beginning	<u>35,152,355</u>
Fund balances (deficits), ending See Notes to Financial Statements.	<u>\$ 30,935,247</u>

Bond Construction Funds						
1982 General Obligation	1985 Sales Tax	1989 Sales Tax	1990 Sales Tax	1993 Sales Tax	1995 Sales Tax	1997A Sales Tax
\$ -	\$ -	\$ -	\$ 359,000	\$ -	\$ -	\$ -
6,065	12,665	38,594	33,263	227,906	-	410,937
-	-	1,480	-	3,996	-	2,016
<u>\$ 6,065</u>	<u>\$ 12,665</u>	<u>\$ 40,074</u>	<u>\$ 392,263</u>	<u>\$ 231,902</u>	<u>\$ -0-</u>	<u>\$ 412,953</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
460	7,579	474,418	491,579	2,343,735	-	2,231,030
<u>\$ 460</u>	<u>\$ 7,579</u>	<u>\$ 474,418</u>	<u>\$ 491,579</u>	<u>\$ 2,343,735</u>	<u>\$ -0-</u>	<u>\$ 2,231,030</u>
\$ 5,605	\$ 5,086	\$ (434,344)	\$ (99,316)	\$ (2,111,833)	\$ -0-	\$ (1,818,077)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	(15,817)	(45,321)	(43,259)	(267,317)	-	(501,010)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ -0-</u>	<u>\$ (15,817)</u>	<u>\$ (45,321)</u>	<u>\$ (43,259)</u>	<u>\$ (267,317)</u>	<u>\$ -0-</u>	<u>\$ (501,010)</u>
\$ 5,605	\$ (10,731)	\$ (479,665)	\$ (142,575)	\$ (2,379,150)	\$ -0-	\$ (2,319,087)
114,463	309,540	1,112,186	1,080,568	5,910,498	6,427	10,635,542
<u>\$ 120,068</u>	<u>\$ 298,809</u>	<u>\$ 632,521</u>	<u>\$ 937,993</u>	<u>\$ 3,531,348</u>	<u>\$ 6,427</u>	<u>\$ 8,316,455</u>



LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
ALL CAPITAL PROJECTS FUNDS

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

Year Ended October 31, 1999

With Comparative Totals for Year Ended October 31, 1998

	Bond	
	1997B Sales Tax	1998 Sales Tax
Revenues:		
Intergovernmental	\$ -	\$ -
Investment income	393,423	1,059,975
Miscellaneous	-	3,590
Total revenues	\$ 393,423	\$ 1,063,565
Expenditures:		
Current -		
General government	\$ -	\$ 8,209
Public safety	-	-
Public transportation	-	-
Streets and drainage	-	-
Urban redevelopment and housing	-	-
Culture and recreation	-	-
Capital projects	1,122,567	7,266,914
Total expenditures	\$ 1,122,567	\$ 7,275,123
Excess (deficiency) of revenues over expenditures	\$ (729,144)	\$ (6,211,558)
Other financing sources (uses):		
Proceeds from sale of bonds	\$ -	\$ -
Sale of fixed assets	-	-
Transfers from other funds	-	-
Transfers to other funds	(486,281)	(1,278,196)
Transfers from component units	-	-
Transfers to component units	-	-
Total other financing sources (uses)	\$ (486,281)	\$ (1,278,196)
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ (1,215,425)	\$ (7,489,754)
Fund balances, beginning	9,688,560	27,296,505
Fund balances (deficits), ending	\$ 8,473,135	\$ 19,806,751

<u>Construction Funds</u>			<u>Totals</u>	
<u>1999A Sales Tax</u>	<u>1999B Sales Tax</u>	<u>1999 Certificates of Indebtedness Fund</u>	<u>October 31, 1999</u>	<u>October 31, 1998</u>
\$ -	\$ -	\$ -	\$ 1,167,431	\$ 1,272,665
2,604	48,582	-	3,600,684	4,930,331
-	-	90	54,774	28,394
<u>\$ 2,604</u>	<u>\$ 48,582</u>	<u>\$ 90</u>	<u>\$ 4,822,889</u>	<u>\$ 6,231,390</u>
\$ 43,221	\$ 63,609	\$ -	\$ 3,369,857	\$ 3,110,200
-	-	-	6,254,746	11,183,411
-	-	-	1,797	40,296
-	-	-	2,894,514	3,095,697
-	-	-	48,118	47,459
-	-	-	4,119,707	4,292,397
<u>1,389,883</u>	<u>6,247,318</u>	<u>42,595</u>	<u>31,219,477</u>	<u>25,796,972</u>
<u>\$ 1,433,104</u>	<u>\$ 6,310,927</u>	<u>\$ 42,595</u>	<u>\$ 47,908,216</u>	<u>\$ 47,566,432</u>
<u>\$(1,430,500)</u>	<u>\$(6,262,345)</u>	<u>\$(42,505)</u>	<u>\$(43,085,327)</u>	<u>\$(41,335,042)</u>
\$14,500,000	\$40,100,000	\$ -	\$ 54,600,000	\$ 40,000,000
-	-	-	61,933	120,618
-	-	-	19,977,355	23,051,795
(1,304,545)	(3,465,046)	-	(7,406,792)	(6,101,445)
-	-	-	-	180,000
-	-	-	(300,000)	(300,918)
<u>\$13,195,455</u>	<u>\$36,634,954</u>	<u>\$ -0-</u>	<u>\$ 66,932,496</u>	<u>\$ 56,950,050</u>
\$11,764,955	\$30,372,609	\$ (42,505)	\$ 23,847,169	\$ 15,615,008
-	-	-	91,306,644	75,691,636
<u>\$11,764,955</u>	<u>\$30,372,609</u>	<u>\$ (42,505)</u>	<u>\$115,153,813</u>	<u>\$ 91,306,644</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
CAPITAL PROJECTS FUNDS  
SALES TAX CAPITAL IMPROVEMENTS FUND

STATEMENTS OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE  
Years Ended October 31, 1999 and 1998

	<u>1999</u>	<u>1998</u>
Revenues:		
Intergovernmental -		
Federal grant	\$ 168,813	\$ 184,599
State grant	333,309	-
Local government	306,309	78,804
Investment income	1,366,670	2,055,853
Miscellaneous	<u>43,602</u>	<u>26,084</u>
Total revenues	<u>\$ 2,218,703</u>	<u>\$ 2,345,340</u>
Expenditures:		
Current -		
General government	\$ 3,254,818	\$ 2,998,796
Public safety	6,254,746	11,183,411
Public transportation	1,797	40,296
Streets and drainage	2,894,514	3,095,697
Urban redevelopment and housing	48,118	47,459
Culture and recreation	4,119,707	4,292,397
Capital projects	<u>9,601,399</u>	<u>7,739,432</u>
Total expenditures	<u>\$ 26,175,099</u>	<u>\$ 29,397,488</u>
Deficiency of revenues over expenditures	<u>\$(23,956,396)</u>	<u>\$(27,052,148)</u>
Other financing sources (uses):		
Sale of machinery and equipment	\$ 61,933	\$ 119,868
Transfers from other funds	19,977,355	23,051,795
Transfers to other funds	-	(35,550)
Transfers from component units	-	180,000
Transfers to component units	<u>(300,000)</u>	<u>(300,918)</u>
Total other financing sources (uses)	<u>\$ 19,739,288</u>	<u>\$ 23,015,195</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>\$ (4,217,108)</u>	<u>\$ (4,036,953)</u>
Fund balance, beginning	<u>35,152,355</u>	<u>39,189,308</u>
Fund balance, ending	<u>\$ 30,935,247</u>	<u>\$ 35,152,355</u>

See Notes to Financial Statements.

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LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
CAPITAL PROJECTS FUNDS  
SALES TAX CAPITAL IMPROVEMENTS FUND

STATUS OF APPROPRIATIONS  
Year Ended October 31, 1999

	Budget
City-Parish Council	\$ 1,912,943
Mayor/President	55,617
City Court	308,447
Legal Department	15,622
Department of Administration	954,746
Police Department	1,928,126
Fire Department	8,285,179
Department of Public Works	38,595,016
Department of Recreation and Parks	5,603,209
Department of Community Development	3,260,337
Civil Service	11,194
Zoning and Development Management	439,948
Other appropriations:	
Internal appropriations (transfers to other funds)	491,586
Transfers to component units (Cajundome)	300,000
External appropriations	100,000
Other (administrative fees)	771,000
Other (equipment)	122,536
Totals	\$63,155,506

Expenditures Current Year	Obligated Funds		Variance - Favorable (Unfavorable)
	Encumbrances	Total	
\$ 28,015	\$ 7,789	\$ 35,804	\$ 1,877,139
28,453	-	28,453	27,164
205,623	-	205,623	102,824
6,717	-	6,717	8,905
510,312	166,811	677,123	277,623
1,375,314	16,146	1,391,460	536,666
4,126,616	1,483,276	5,609,892	2,675,287
14,622,403	6,255,944	20,878,347	17,716,669
3,402,193	448,096	3,850,289	1,752,920
765,632	481,836	1,247,468	2,012,869
6,820	-	6,820	4,374
210,268	495	210,763	229,185
-	-	-	491,586
300,000	-	300,000	-
13,821	-	13,821	86,179
771,000	-	771,000	-
<u>101,912</u>	<u>17,051</u>	<u>118,963</u>	<u>3,573</u>
<u>\$26,475,099</u>	<u>\$ 8,877,444</u>	<u>\$35,352,543</u>	<u>\$27,802,963</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
CAPITAL PROJECTS FUNDS  
SALES TAX CAPITAL IMPROVEMENTS FUND

SUMMARY OF EXPENDITURES  
Year Ended October 31, 1999

	<u>Total</u>	<u>Land</u>
City-Parish Council	\$ 28,015	\$ -
Mayor/President	28,453	-
City Court	205,623	-
Legal Department	6,717	-
Department of Administration	510,312	-
Police Department	1,375,314	-
Fire Department	4,126,616	-
Department of Public Works	14,622,403	-
Department of Recreation and Parks	3,402,193	-
Department of Community Development	765,632	-
Civil Service	6,820	-
Zoning and Development Management	210,268	-
External Appropriations	13,821	-
Other	<u>872,912</u>	<u>-</u>
	<u>\$26,175,099</u>	<u>\$ -0-</u>

\* Items not considered to be of lasting capital benefit.

<u>Buildings</u>	<u>Streets</u>	<u>Improvements Other Than Buildings</u>		<u>Equipment</u>	<u>Other*</u>
		<u>Drainage</u>	<u>Vehicles</u>		
\$ -	\$ -	\$ -	\$ -	\$ 20,002	\$ 8,013
-	-	-	-	27,848	605
128,712	-	-	19,846	-	57,065
-	-	-	-	6,717	-
2,347	-	-	-	486,463	21,502
114,156	-	-	600,634	630,548	29,976
3,119,726	-	-	49,082	379,118	578,690
2,608,669	6,459,536	2,464,190	158,718	714,456	2,216,834
1,215,768	78,960	53,245	35,879	306,500	1,711,841
569,938	-	-	-	123,494	72,200
-	-	-	-	6,820	-
-	-	-	-	43,329	166,939
-	-	-	-	-	13,821
-	-	-	-	101,912	771,000
<u>\$7,759,316</u>	<u>\$6,538,496</u>	<u>\$2,517,435</u>	<u>\$ 864,159</u>	<u>\$2,847,207</u>	<u>\$5,648,486</u>



LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
CAPITAL PROJECTS FUNDS  
1982 GENERAL OBLIGATION BOND CONSTRUCTION FUND

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
Years Ended October 31, 1999 and 1998

	<u>1999</u>	<u>1998</u>
Revenues:		
Investment income	\$ 6,065	\$ 6,364
Expenditures:		
Capital projects	<u>460</u>	<u>578</u>
Excess of revenues over expenditures	\$ 5,605	\$ 5,786
Fund balance, beginning	<u>114,463</u>	<u>108,677</u>
Fund balance, ending	<u>\$ 120,068</u>	<u>\$ 114,463</u>

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
 LAFAYETTE, LOUISIANA  
 CAPITAL PROJECTS FUNDS  
 1982 GENERAL OBLIGATION BOND CONSTRUCTION FUND

SCHEDULE OF EXPENDITURES COMPARED TO CAPITAL BUDGET (GAAP BASIS)  
 Year Ended October 31, 1999

	Project Authorization	Expenditures		Balance of Incomplete Project
		Prior Years	Current Year	
Street project:				
Eraste Landry - Phase II	\$ 166,419	\$ 47,957	\$ 460	\$ 118,002

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
CAPITAL PROJECTS FUND  
1985 SALES TAX BOND CONSTRUCTION FUND

STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE  
Year Ended October 31, 1999  
With Comparative Totals for Year Ended October 31, 1998

	<u>1999</u>			<u>1998</u>
	<u>Total</u>	<u>Streets</u>	<u>Drainage</u>	
Revenues:				
Investment income	\$ 12,665	\$ 4,277	\$ 8,388	\$ 21,959
Expenditures:				
Capital projects	<u>7,579</u>	<u>5,663</u>	<u>1,916</u>	<u>53,495</u>
Excess (deficiency) of revenues over expenditures	\$ 5,086	\$ (1,386)	\$ 6,472	\$ (31,536)
Other financing sources (uses):				
Proceeds from sale of property	-	-	-	750
Transfers to other funds	<u>(15,817)</u>	<u>(5,341)</u>	<u>(10,476)</u>	<u>(19,960)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ (10,731)	\$ (6,727)	\$ (4,004)	\$ (50,746)
Fund balance, beginning	<u>309,540</u>	<u>107,627</u>	<u>201,913</u>	<u>360,286</u>
Fund balance, ending	<u>\$ 298,809</u>	<u>\$ 100,900</u>	<u>\$ 197,909</u>	<u>\$ 309,540</u>

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
CAPITAL PROJECTS FUNDS  
1985 SALES TAX BOND CONSTRUCTION FUND

SCHEDULE OF EXPENDITURES COMPARED TO CAPITAL BUDGET (GAAP BASIS)  
Year Ended October 31, 1999

	Project Authorization	Expenditures		Balance of Incomplete Projects
		Prior Years	Current Year	
Street projects:				
Eraste Landry Road Phase II	\$ 576,991	\$ 420,913	\$ 289	\$ 155,789
South College Road Phase I	638,492	258,885	5,374	374,233
Gilman Road/St. Antoine Street	<u>88,872</u>	<u>62,309</u>	<u>-</u>	<u>26,563</u>
	\$1,304,355	\$ 742,107	\$ 5,663	\$ 556,585
Drainage project:				
Edna Drive Coulee	<u>69,259</u>	<u>63,544</u>	<u>1,916</u>	<u>3,799</u>
	<u>\$1,373,614</u>	<u>\$ 805,651</u>	<u>\$ 7,579</u>	<u>\$ 560,384</u>
Amount to be funded by federal grants				<u>(261,963)</u>
Amount to be funded by Lafayette City-Parish Consolidated Government				<u>\$ 298,421</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
CAPITAL PROJECTS FUND  
1989 SALES TAX BOND CONSTRUCTION FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
Year Ended October 31, 1999  
With Comparative Totals for Year Ended October 31, 1998

	<u>1999</u>			<u>1998</u>
	<u>Total</u>	<u>Streets</u>	<u>Drainage</u>	
Revenues:				
Investment income	\$ 38,594	\$ 9,342	\$ 29,252	\$ 80,834
Miscellaneous	<u>1,480</u>	<u>1,480</u>	<u>-</u>	<u>1,650</u>
Total revenues	\$ 40,074	\$ 10,822	\$ 29,252	\$ 82,484
Expenditures:				
Capital projects	<u>474,418</u>	<u>16,832</u>	<u>457,586</u>	<u>225,459</u>
Deficiency of revenues over expenditures	\$ (434,344)	\$ (6,010)	\$ (428,334)	\$ (142,975)
Other financing uses:				
Transfers to other funds	<u>(45,321)</u>	<u>(10,971)</u>	<u>(34,350)</u>	<u>(73,617)</u>
Deficiency of revenues over expenditures and other uses	\$ (479,665)	\$ (16,981)	\$ (462,684)	\$ (216,592)
Fund balance, beginning	<u>1,112,186</u>	<u>170,094</u>	<u>942,092</u>	<u>1,328,778</u>
Fund balance, ending	<u>\$ 632,521</u>	<u>\$ 153,113</u>	<u>\$ 479,408</u>	<u>\$ 1,112,186</u>

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
CAPITAL PROJECTS FUND  
1989 SALES TAX BOND CONSTRUCTION FUND

SCHEDULE OF EXPENDITURES COMPARED TO CAPITAL BUDGET (GAAP BASIS)

Year Ended October 31, 1999

Project Authorization	Expenditures		Balance of Incomplete Projects	
	Prior Years	Current Year		
Street projects:				
Congress/Bertrand Improvements	\$ 441,184	\$ 426,688	\$ 14,496	\$ -
Acadian Hills Lane	200,000	4,927	-	195,073
Anne Street Extension	23,235	20,807	1,836	592
Jefferson Street Underpass	60,000	-	500	59,500
	<u>\$ 724,419</u>	<u>\$ 452,422</u>	<u>\$ 16,832</u>	<u>\$ 255,165</u>
Drainage projects:				
Ile des Cannes, Lateral 1	\$1,000,681	\$ 318,098	\$ 391,098	\$ 291,485
Debaillon Coulee	116,814	190	66,488	50,136
	<u>\$1,117,495</u>	<u>\$ 318,288</u>	<u>\$ 457,586</u>	<u>\$ 341,621</u>
	<u>\$1,841,914</u>	<u>\$ 770,710</u>	<u>\$ 474,418</u>	<u>\$ 596,786</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
CAPITAL PROJECTS FUND  
1990 SALES TAX BOND CONSTRUCTION FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
Year Ended October 31, 1999  
With Comparative Totals for Year Ended October 31, 1998

	1999			1998
	Total	Streets	Drainage	
Revenues:				
Intergovernmental -				
State grant	\$ -	\$ -	\$ -	\$ 92,106
Local government	359,000	359,000	-	-
Investment income	<u>33,263</u>	<u>2,885</u>	<u>30,378</u>	<u>100,154</u>
Total revenues	\$ 392,263	\$ 361,885	\$ 30,378	\$ 192,260
Expenditures:				
Capital projects	<u>491,579</u>	<u>351,833</u>	<u>139,746</u>	<u>771,862</u>
Excess (deficiency) of revenues over expenditures	\$ (99,316)	\$ 10,052	\$ (109,368)	\$ (579,602)
Other financing uses:				
Transfers to other funds	<u>(43,259)</u>	<u>(3,752)</u>	<u>(39,507)</u>	<u>(93,859)</u>
Excess (deficiency) of revenues over expenditures and other uses	\$ (142,575)	\$ 6,300	\$ (148,875)	\$ (673,461)
Fund balance, beginning	<u>1,080,568</u>	<u>75,054</u>	<u>1,005,514</u>	<u>1,754,029</u>
Fund balance, ending	<u>\$ 937,993</u>	<u>\$ 81,354</u>	<u>\$ 856,639</u>	<u>\$ 1,080,568</u>

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
CAPITAL PROJECTS FUND  
1990 SALES TAX BOND CONSTRUCTION FUND

SCHEDULE OF EXPENDITURES COMPARED TO CAPITAL BUDGET (GAAP BASIS)  
Year Ended October 31, 1999

	Project Authorization	Expenditures		Balance of Incomplete Projects
		Prior Years	Current Year	
Street projects:				
Eraste Landry Road Phase II-A	\$ 545,281	\$ 32,780	\$ 147,694	\$ 364,807
Cajundome Boulevard Phase II-B	114,885	1,610	-	113,275
Streetscape Project	3,758,594	3,346,767	204,050	207,777
Eraste Landry Road Phase I	75,000	73,969	89	942
Dulles/Ambassador Caffery Turn Lane Improvement	<u>81,500</u>	<u>49,899</u>	<u>-</u>	<u>31,601</u>
	<u>\$ 4,575,260</u>	<u>\$ 3,505,025</u>	<u>\$ 351,833</u>	<u>\$ 718,402</u>
Drainage projects:				
Bertrand Drive Coulee Extension	\$ 1,867,282	\$ 1,864,163	\$ -	\$ 3,119
Caffery Parkway Outfall	530,935	530,933	-	2
Farrell Drive Drainage	232,522	209,478	-	23,044
Maryview Farm Road Drainage	97,551	20,990	29,155	47,406
Debaillon Coulee	952,959	945,105	2,225	5,629
Coulee Mine Branch/USL	959,691	959,690	-	1
Coulee Mine Improvements	115,159	84,881	9,061	21,217
Zilia Street Outfall	378,210	378,209	-	1
Oak Coulee	<u>419,810</u>	<u>180,859</u>	<u>99,305</u>	<u>139,646</u>
	<u>\$ 5,554,119</u>	<u>\$ 5,174,308</u>	<u>\$ 139,746</u>	<u>\$ 240,065</u>
	<u>\$10,129,379</u>	<u>\$ 8,679,333</u>	<u>\$ 491,579</u>	<u>\$ 958,467</u>



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

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
Year Ended October 31, 1999  
With Comparative Totals for Year Ended October 31, 1998

	1999				1998
	Total	Streets	Drainage	Recreation	
Revenues:					
Intergovernmental -					
State grant	\$ -	\$ -	\$ -	\$ -	\$ 916,053
Investment income	227,906	101,227	123,198	3,481	532,016
Miscellaneous	3,996	2,720	1,276	-	660
Total revenues	\$ 231,902	\$ 103,947	\$ 124,474	\$ 3,481	\$ 1,448,729
Expenditures:					
Capital projects	2,343,735	585,448	1,758,287	-	4,360,813
Excess (deficiency) of revenues over expenditures	\$(2,111,833)	\$(481,501)	\$(1,633,813)	\$ 3,481	\$(2,912,084)
Other financing uses:					
Transfers to other funds	(267,317)	(118,732)	(144,502)	(4,083)	(488,362)
Excess (deficiency) of revenues over expenditures and other uses	\$(2,379,150)	\$(600,233)	\$(1,778,315)	\$ (602)	\$(3,400,446)
Fund balance, beginning	5,910,498	2,168,723	3,687,233	54,542	9,310,944
Fund balance, ending	\$ 3,531,348	\$ 1,568,490	\$ 1,908,918	\$ 53,940	\$ 5,910,498

See Notes to Financial Statements.

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

SCHEDULE OF EXPENDITURES COMPARED TO  
CAPITAL BUDGET (GAAP BASIS)  
Year Ended October 31, 1999

Project Authorization	Expenditures		Balance of Incomplete Projects	
	Prior Years	Current Year		
Street projects:				
Kaliste Saloom/Collector/ Jomar - III	\$ 30,000	\$ 4,926	\$ 24,084	\$ 990
Ambassador Caffery Parkway Lights/LA 339	183,000	-	-	183,000
Aster Drive Extension	329,744	329,743	-	1
Beau Pre/Pinhook Turn Lanes	105,609	105,608	-	1
Belle Fontaine Drive Extension	410,000	7,083	1,372	401,545
Devalcourt Drive Extension	656,000	248,673	373,616	33,711
Dulles/Bertrand/Billeaud Realignment	47,054	47,053	-	1
Hidden Acres/Jerry Street Crossing	342,752	342,750	-	2
Johnston Street Light (Caffery 733)	347,764	347,763	-	1
Louisiana Avenue Extension Phase II	500,000	364,623	94,737	40,640
North St. Antoine Street Extension	150,000	56,427	2,540	91,033
Surrey Street Phase II	172,521	35,071	-	137,450
Tidelands Drive Extension	139,160	44,361	88,272	6,527
Harwell Drive Safety Improvements	160,000	40	-	159,960
Jefferson Street Underpass	92,000	-	500	91,500
Dulles/Ambassador Caffery Turn Lanes	29,373	18,963	-	10,410
Sidewalks (St. Antoine Street)	<u>100,000</u>	<u>-</u>	<u>327</u>	<u>99,673</u>
	<u>\$ 3,794,977</u>	<u>\$ 1,953,084</u>	<u>\$ 585,448</u>	<u>\$ 1,256,445</u>
Drainage projects:				
Acadiana Oaks Drainage	\$ 450,000	\$ 22,157	\$ 10,461	\$ 417,382
Broadmoor Coulee Phase I	1,784,901	1,636,682	78,114	70,105
Debaillon Coulee	2,388,847	2,082,667	252,891	53,289
Edna Drive Coulee	1,513,106	-	680,467	832,639
Gerald Drive Coulee	70,000	54,947	14,003	1,050
Hanes/Ancelet/Ambroise/Lena Drainage	556,128	352,093	204,035	-

(continued)

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

SCHEDULE OF EXPENDITURES COMPARED TO  
CAPITAL BUDGET (GAAP BASIS) (CONTINUED)  
Year Ended October 31, 1999

Project Authorization	Expenditures		Balance of Incomplete Projects
	Prior Years	Current Year	
Drainage projects (continued):			
I Verot Coulee Lateral 2 (Yvette Marie)	100,000	51,985	48,015
Karen/Kim Drive Drainage	331,743	331,742	1
Meadow Lane Outfall	100,000	20,248	77,123
Oak Coulee	2,813,314	75,404	2,607,918
River Oaks Pump Renovation	279,976	238,483	41,493
Thruway Park Road Drainage	193,591	193,590	1
Walker Road Drainage	750,000	26,401	635,242
McKinley Street Drainage	298,000	-	662
Hanes/Ancelet Drainage Phase II	<u>20,872</u>	<u>-</u>	<u>20,872</u>
	<u>\$11,650,478</u>	<u>\$ 5,086,399</u>	<u>\$ 4,805,792</u>
	<u>\$15,445,455</u>	<u>\$ 7,039,483</u>	<u>\$ 6,062,237</u>
Amount to be funded by state grants			<u>(957,687)</u>
Amount to be funded by Lafayette Consolidated Government			<u>\$ 5,104,550</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
 LAFAYETTE, LOUISIANA  
 CAPITAL PROJECTS FUND  
 1995 SALES TAX BOND CONSTRUCTION FUND

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 Years Ended October 31, 1999 and 1998

	<u>1999</u>	<u>1998</u>
Revenues:		
Investment income	\$ -	\$ 9,764
Other financing uses:		
Transfers to other funds	<u>-</u>	<u>(9,726)</u>
Excess of revenues over expenditures and other uses	\$ -0-	\$ 38
Fund balance, beginning	<u>6,427</u>	<u>6,389</u>
Fund balance, ending	<u>\$ 6,427</u>	<u>\$ 6,427</u>

See Notes to Financial Statements.

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

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
Years Ended October 31, 1999 and 1998

	1999	1998
Revenues:		
Investment income	\$ 410,937	\$ 697,624
Miscellaneous	2,016	-
Total revenues	\$ 412,953	\$ 697,624
Expenditures:		
Capital projects	2,231,030	432,100
Excess (deficiency) of revenues over expenditures	\$ (1,818,077)	\$ 265,524
Other financing uses:		
Transfers to other funds	(501,010)	(628,721)
Excess (deficiency) of revenues over expenditures and other uses	\$ (2,319,087)	\$ (363,197)
Fund balance, beginning	10,635,542	10,998,739
Fund balance, ending	\$ 8,316,455	\$10,635,542

See Notes to Financial Statements.

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

SCHEDULE OF EXPENDITURES COMPARED TO CAPITAL BUDGET (GAAP BASIS)  
Year Ended October 31, 1999

Project Authorization	Expenditures		Balance of Incomplete Projects	
	Prior Years	Current Year		
Street projects:				
Kaliste Saloom/College Phase II (Jomar)	\$ 60,000	\$ 14,490	\$ 45,197	\$ 313
Teurlings Drive Extension	193,000	86,369	106,631	-
S. Williams Drive Extension	450,000	-	36,919	413,081
Acadian Hills Lane	100,000	-	-	100,000
Ambassador Caffery/Johnston Interchange	50,000	135	-	49,865
Caffery/Congress Turn Lanes	650,000	23,219	18,414	608,367
Congress Widening at Bertrand	3,500,000	135	765,805	2,734,060
Dulles Drive Extension (To LA 93)	250,000	71,998	39,851	138,151
Devalcourt Drive Extension	350,000	-	350,000	-
Dulles/Bertrand/Billeaud	600,000	122,570	469,863	7,567
Cypress/Lee Improvements	68,000	177	1,382	66,441
Devalcourt Drive Extension - Phase II	550,000	-	187,014	362,986
Doucet Road Widening	100,000	55	5,933	94,012
Louisiana Avenue Extension Phase II - Willow/Gloria	3,500,000	147,201	170,683	3,182,116
North St. Antoine Extension - Pont Des Mouton	500,000	-	21,607	478,393
Galbert Road Realignment and Reconstruction	100,000	5,583	11,731	82,686
	<u>\$11,021,000</u>	<u>\$ 471,932</u>	<u>\$ 2,231,030</u>	<u>\$ 8,318,038</u>

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

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
Years Ended October 31, 1999 and 1998

	<u>1999</u>	<u>1998</u>
Revenues:		
Investment income	\$ 393,423	\$ 660,802
Expenditures:		
Capital projects	<u>1,122,567</u>	<u>3,008,744</u>
Excess (deficiency) of revenues over expenditures	\$ (729,144)	\$ (2,347,942)
Other financing uses:		
Transfers to other funds	<u>(486,281)</u>	<u>(597,984)</u>
Excess (deficiency) of revenues over expenditures and other uses	\$ (1,215,425)	\$ (2,945,926)
Fund balance, beginning	<u>9,688,560</u>	<u>12,634,486</u>
Fund balance, ending	<u>\$ 8,473,135</u>	<u>\$ 9,688,560</u>

See Notes to Financial Statements.

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

SCHEDULE OF EXPENDITURES COMPARED TO CAPITAL BUDGET (GAAP BASIS)  
Year Ended October 31, 1999

Project Authorization	Expenditures		Balance of Incomplete Projects	
	Prior Years	Current Year		
Street projects:				
Rue de Belier Extension	\$ 500,000	\$ 1,347	\$ 107,420	\$ 391,233
South College Phase I (Pinhook/Kaliste Saloom)	1,000,000	-	-	1,000,000
Tidelands Drive Extension Greenleaf Drive	300,000	-	125,360	174,640
(New Hope/Ridge)	7,461	7,102	-	359
Johnston/S. College Turn Lanes	100,000	-	18	99,982
Jefferson Street/Vermilion/ Cypress Gateways	2,000,000	1,049	107,262	1,891,689
Luke Street Extension (Eraste/Dulles)	280,000	-	423	279,577
Cajundome IIB - Eraste Landry/Cameron	115,000	-	21,359	93,641
New Street - Heymann/Surrey	230,000	171,000	1,360	57,640
Eraste Landry Widening Phase I	757,984	16,227	63,538	678,219
Pont Des Mouton West - I49/University	500,000	215,042	176,927	108,031
Pont Des Mouton East - I49/Louisiana Avenue	250,000	41,330	133,604	75,066
South Domingue Extension - Demas/Target Loop	250,000	26,813	169,402	53,785
St. John Reconstruction - University/Cameron	670,000	-	70	669,930
West Willow Street - University/Ambassador Caffery	3,000,000	249,789	212,103	2,538,108
Moss/Alexander Intersection Improvement	200,000	-	399	199,601
I-10 Frontage Road Northeast	50,000	120	2,495	47,385
I-10 Frontage Road Southeast	50,000	120	827	49,053
	<u>\$10,260,445</u>	<u>\$ 729,939</u>	<u>\$ 1,122,567</u>	<u>\$ 8,407,939</u>



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

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
Year Ended October 31, 1999  
With Comparative Totals for Year Ended October 31, 1998

	1999				1998
	Total	Streets	Drainage	Recreation	
Revenues:					
Investment income	\$ 1,059,975	\$ 670,137	\$ 284,738	\$ 105,100	\$ 764,961
Miscellaneous	3,590	-	1,110	2,480	-
Total					
revenues	<u>\$ 1,063,565</u>	<u>\$ 670,137</u>	<u>\$ 285,848</u>	<u>\$ 107,580</u>	<u>\$ 764,961</u>
Expenditures:					
Current -					
General					
government	\$ 8,209	\$ 5,616	\$ 1,413	\$ 1,180	\$ 111,404
Capital					
projects	<u>7,266,914</u>	<u>3,380,844</u>	<u>735,915</u>	<u>3,150,155</u>	<u>9,204,489</u>
Total					
expenditures	<u>\$ 7,275,123</u>	<u>\$ 3,386,460</u>	<u>\$ 737,328</u>	<u>\$ 3,151,335</u>	<u>\$ 9,315,893</u>
Excess of revenues					
over expenditures	\$(6,211,558)	\$(2,716,323)	\$(451,480)	\$(3,043,755)	\$(8,550,932)
Other financing					
sources (uses):					
Proceeds from					
sale of bonds	-	-	-	-	40,000,000
Transfers to					
other funds	<u>(1,278,196)</u>	<u>(808,101)</u>	<u>(343,358)</u>	<u>(126,737)</u>	<u>(4,152,563)</u>
Excess of revenues					
and other sources					
over expenditures					
and other uses	\$(7,489,754)	\$(3,524,424)	\$(794,838)	\$(3,170,492)	\$27,296,505
Fund balance,					
beginning	<u>27,296,505</u>	<u>16,046,640</u>	<u>6,115,469</u>	<u>5,134,396</u>	-
Fund balance,					
ending	<u>\$19,806,751</u>	<u>\$12,522,216</u>	<u>\$5,320,631</u>	<u>\$ 1,963,904</u>	<u>\$27,296,505</u>

See Notes to Financial Statements.

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

SCHEDULE OF EXPENDITURES COMPARED TO  
CAPITAL BUDGET (GAAP BASIS)  
Year Ended October 31, 1999

	Project Authorization	Expenditures		Balance of Incomplete Projects
		Prior Years	Current Year	
Street projects:				
Ambassador Caffery at Ridge	\$ 35,000	\$ -	\$ 9,269	\$ 25,731
Eraste Landry Road Extension Caffery/LA 93	100,000	33,084	8,060	58,856
I-10 Frontage Roads -				
Northwest University/Caffery	1,250,000	3,869	118,982	1,127,149
Southwest University/Caffery	1,000,000	41,086	48,107	910,807
Northeast I-49/University	750,000	87,474	53,451	609,075
Southeast I-49/University	750,000	25,091	18,169	706,740
Doc Duhon/Robley Drive Extension	200,000	13,048	88,273	98,679
Kaliste Saloom Frontage Collect	50,000	36,099	13,843	58
Teurlings Road Extension	250,000	141,732	26,185	82,083
Verot School at Rue Louis XIV Intersection	326,000	-	241,963	84,037
Bluebird Drive/Ambassador Caffery/Beaullieu	150,000	47,031	47,250	55,719
Ambassador Caffery Parkway LTS/LA 339	100,000	-	-	100,000
Gateway-Jefferson/Vermilion/ Cypress	1,250,000	-	-	1,250,000
Camellia Boulevard Extension	11,500,000	8,273,972	2,706,121	519,907
Camellia at Kaliste Saloom Intersection Improvement	2,000,000	204,075	-	1,795,925
Eraste Landry Road Widening Phase I	4,000,000	-	1,165	3,998,835
Camellia at Johnston Intersection Improvement	50,000	-	6	49,994
I-10 Frontage Roads -				
Northeast I-10 LA AV	250,000	-	-	250,000
Southeast I-10 LA AV	250,000	-	-	250,000
Citywide Sidewalks	200,000	-	-	200,000
	<u>\$24,461,000</u>	<u>\$ 8,906,561</u>	<u>\$ 3,380,844</u>	<u>\$12,173,595</u>

(continued)

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

SCHEDULE OF EXPENDITURES COMPARED  
TO CAPITAL BUDGET (GAAP BASIS) (CONTINUED)  
Year Ended October 31, 1999

Project Authorization	Expenditures		Balance of Incomplete Projects	
	Prior Years	Current Year		
Drainage projects:				
Coulee Ile Des Cannes - Lateral 8B	\$ 80,000	\$ 6,050	\$ 72,888	\$ 1,062
Belle Terre Coulee	1,380,000	71,170	402,302	906,528
Edna Drive Coulee Phase I and II	83,000	76,000	2,912	4,088
Coulee Ile Des Cannes Lateral 7	100,000	-	11	99,989
Coulee Ile Des Cannes - 7 Phase II/III	838,000	25,057	103,775	709,168
Maryview Farm Road Drainage Phase II	700,000	-	25	699,975
Coulee Des Poche Lateral	100,000	-	-	100,000
Coulee Mine Improvements - Phase I	2,947,000	-	1,165	2,945,835
Gerald Drive Coulee	30,000	-	24,224	5,776
Comprehensive Drainage Analysis	100,000	952	78,613	20,435
McKinley Drainage	50,000	-	50,000	-
	<u>\$ 6,408,000</u>	<u>\$ 179,229</u>	<u>\$ 735,915</u>	<u>\$ 5,492,856</u>
Parks and Recreation projects:				
Multi-Purpose Field Complex	\$ 957,889	\$ 85,515	\$ 120,522	\$ 751,852
Neyland Park Multi-Purpose Center	2,200,000	-	965,995	1,234,005
Swimming Complex (O J Mouton)	150,000	-	87,572	62,428
New Golf Course	2,000,000	26,177	1,957,990	15,833
Operation and Maintenance Building - Vieux Chenes	500,000	7,007	18,076	474,917
	<u>\$ 5,807,889</u>	<u>\$ 118,699</u>	<u>\$ 3,150,155</u>	<u>\$ 2,539,035</u>
	<u>\$36,676,889</u>	<u>\$ 9,204,489</u>	<u>\$ 7,266,914</u>	<u>\$20,205,486</u>

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

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
Year Ended October 31, 1999

	<u>Total</u>	<u>Streets</u>	<u>Drainage</u>	<u>Recreation</u>
Revenues:				
Investment income	\$ 2,604	\$ 2,051	\$ 105	\$ 448
Expenditures:				
Current -				
General government	\$ 43,221	\$ 30,492	\$ 3,936	\$ 8,793
Capital projects	<u>1,389,883</u>	<u>2,935</u>	<u>731,948</u>	<u>655,000</u>
Total expenditures	\$ <u>1,433,104</u>	\$ <u>33,427</u>	\$ <u>735,884</u>	\$ <u>663,793</u>
Deficiency of revenues over expenditures	\$ (1,430,500)	\$ (31,376)	\$ (735,779)	\$ (663,345)
Other financing sources (uses):				
Proceeds from sale of bonds	14,500,000	10,229,637	1,320,405	2,949,958
Transfers to other funds	<u>(1,304,545)</u>	<u>(932,054)</u>	<u>(111,545)</u>	<u>(260,946)</u>
Excess of revenues and other sources over expenditures and other uses	\$ 11,764,955	\$ 9,266,207	\$ 473,081	\$ 2,025,667
Fund balance, beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, ending	<u>\$ 11,764,955</u>	<u>\$ 9,266,207</u>	<u>\$ 473,081</u>	<u>\$ 2,025,667</u>

See Notes to Financial Statements.

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

SCHEDULE OF EXPENDITURES COMPARED TO  
CAPITAL BUDGET (GAAP BASIS)  
Year Ended October 31, 1999

Project Authorization	Expenditures		Balance of Incomplete Projects
	Prior Years	Current Year	
<b>Street projects:</b>			
Ambassador Caffery at Ridge Intersection Improvement	\$ 75,000	\$ -	\$ 75,000
Camellia Boulevard Extension	9,000,000	-	9,000,000
S. Domingue Extension Phase II - Ridge/Target	75,000	2,935	72,065
Ambassador Caffery at Holmes Intersection Improvement	75,000	-	75,000
Ambassador Caffery at Kaliste Saloom Intersection	50,000	-	50,000
Ambassador Caffery at Tucker Intersection Improvement	75,000	-	75,000
	<u>\$ 9,350,000</u>	<u>\$ -0-</u>	<u>\$ 9,347,065</u>
<b>Drainage projects:</b>			
Belle Terre Outfall	\$ 800,000	\$ 700,000	\$ 100,000
Coulee Ile Des Cannes Lat 7D	150,000	31,948	118,052
Comprehensive Drainage Analysis	200,000	-	200,000
Isaac Verot Lateral 2A1	50,000	-	50,000
	<u>\$ 1,200,000</u>	<u>\$ -0-</u>	<u>\$ 468,052</u>
<b>Parks and Recreation projects:</b>			
New Golf Course Purchase/Development	\$ 1,396,280	\$ -	\$ 1,396,280
Neyland Park Pool	800,000	655,000	145,000
Soccer Complex Moore Park	500,000	-	500,000
	<u>\$ 2,696,280</u>	<u>\$ -0-</u>	<u>\$ 2,041,280</u>
	<u>\$13,246,280</u>	<u>\$ -0-</u>	<u>\$11,856,397</u>

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

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
Year Ended October 31, 1999

	<u>Total</u>	<u>Streets</u>	<u>Drainage</u>	<u>Recreation</u>
Revenues:				
Investment income	\$ 48,582	\$ 35,013	\$ 11,136	\$ 2,433
Expenditures:				
Current -				
General government	\$ 63,609	\$ 47,561	\$ 12,744	\$ 3,304
Capital projects	<u>6,247,318</u>	<u>5,500,353</u>	<u>365,376</u>	<u>381,589</u>
Total expenditures	\$ <u>6,310,927</u>	\$ <u>5,547,914</u>	\$ <u>378,120</u>	\$ <u>384,893</u>
Deficiency of revenues over expenditures	\$ (6,262,345)	\$ (5,512,901)	\$ (366,984)	\$ (382,460)
Other financing sources (uses):				
Proceeds from sale of bonds	40,100,000	29,983,227	8,033,968	2,082,805
Transfers to other funds	<u>(3,465,046)</u>	<u>(2,580,780)</u>	<u>(704,984)</u>	<u>(179,282)</u>
Excess of revenues and other sources over expenditures and other uses	\$ 30,372,609	\$ 21,889,546	\$ 6,962,000	\$ 1,521,063
Fund balance, beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, ending	<u>\$ 30,372,609</u>	<u>\$ 21,889,546</u>	<u>\$ 6,962,000</u>	<u>\$ 1,521,063</u>

See Notes to Financial Statements.

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

SCHEDULE OF EXPENDITURES COMPARED TO  
CAPITAL BUDGET (GAAP BASIS)  
Year Ended October 31, 1999

Project Authorization	Expenditures		Balance of Incomplete Projects
	Prior Years	Current Year	
Street projects:			
Eraste Landry Extension - Caffery/LA93	\$ 231,000	\$ -	\$ 231,000
Rue De Belier Extension - Hwy. 93	1,525,000	-	1,525,000
Doc Duhon/Robley Drive Extension	100,000	-	100,000
Kaliste Saloom Frontage/ Phase I	275,000	209,430	65,570
Teurling Road Extension	3,393,000	1,491,998	1,901,002
Kaliste Saloom Frontage/ Phase II	375,000	190,389	184,611
Verot School Road at Rue Louis XIV	319,000	201,160	117,840
Kaliste Saloom Frontage and Collect Street	1,380,000	-	1,380,000
S. College Road Phase I - Pinhook/Kaliste Saloom	500,000	-	500,000
Louisiana Avenue Extension Phase IID - Pont Des Mouton/GL S	500,000	-	500,000
Eraste Landry Widening - Phase II and IIA	2,000,000	-	2,000,000
Congress Street Widening at Bertrand	2,018,000	1,631,629	386,371
Dulles Drive Extension (To LA 93)	100,000	-	100,000
Devalcourt Drive Extension	2,725,000	1,047,001	1,677,999
Dulles/Bertrand/Billeaud Realignment	550,000	550,000	-
East Verot School Road Widening	100,000	21,080	78,920
Louisiana Avenue Extension Phase IIA - Willow/Alexander	2,550,000	-	2,550,000
N. St. Antoine Street Extension - Pont Des Mouton	100,000	-	100,000
Louisiana Avenue Extension Phase IIB - Alexander/I-10	500,000	-	500,000

(continued)

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

SCHEDULE OF EXPENDITURES COMPARED TO  
CAPITAL BUDGET (GAAP BASIS) (CONTINUED)  
Year Ended October 31, 1999

Project Authorization	Expenditures		Balance of Incomplete Projects
	Prior Years	Current Year	
Street projects (continued):			
Louisiana Avenue Extension			
Phase IIC -			
I-10/Pont Des Mouton	500,000	-	500,000
Tidelands Drive Extension	310,000	156,023	153,977
W. Pont Des Mouton Road			
Widening	1,000,000	-	1,000,000
S. Domingue Extension			
Phase I - Demas/Ridge	500,000	-	500,000
Moss/Alexander Street			
Intersection Improvement	400,000	-	400,000
I-10 Frontage Roads	1,000,000	-	1,000,000
Evangeline Thruway at Willow	50,000	-	50,000
Citywide Sidewalks	200,000	-	200,000
Intersection Improvement -			
Verot at Digby	581,000	1,643	579,357
<u>\$23,782,000</u>	<u>\$ -0-</u>	<u>\$ 5,500,353</u>	<u>\$18,281,647</u>
Drainage projects:			
Edna Drive Coulee -			
Phase I and II	\$ 2,300,000	\$ -	\$ 2,281,609
Coulee Ile Des Cannes,			
Lat 8B	200,000	95,906	104,094
Ivanhoe Coulee Phase IIB	600,000	3,470	596,530
Coulee Des Poche			
Lat/Merchants	1,050,000	-	1,050,000
Debaillon Coulee Phase I			
and II	1,000,000	-	1,000,000
Luke Street Outfall	50,000	-	50,000
Gerald Drive Coulee	50,000	49,461	539
Oak Coulee	250,000	-	250,000
Walker Road Drainage	250,000	-	250,000
McKinley Street Drainage	350,000	198,148	151,852
McKinley/St. Mary Drainage	100,000	-	100,000
Nezida Outfall	100,000	-	100,000
Sunbeam Coulee	100,000	-	100,000
<u>\$ 6,400,000</u>	<u>\$ -0-</u>	<u>\$ 365,376</u>	<u>\$ 6,034,624</u>
Parks and Recreation projects:			
New Golf Course			
Purchase/Development	\$ 1,903,670	\$ -0-	\$ 1,522,081
<u>\$32,085,670</u>	<u>\$ -0-</u>	<u>\$ 6,247,318</u>	<u>\$25,838,352</u>



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

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 Year Ended October 31, 1999

Revenues:		
Miscellaneous		\$ 90
Expenditures:		
Capital projects		<u>42,595</u>
Excess (deficiency) of revenues over expenditures		\$(42,505)
Fund balance, beginning		<u>-</u>
Fund balance (deficit), ending		<u>\$(42,505)</u>

See Notes to Financial Statements.

## ENTERPRISE FUNDS

Utilities System Fund - To account 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) - To account for the operations of a coal-fired electric generation plant at Boyce, Louisiana, and the sale of energy produced therefrom to the Lafayette City-Parish Consolidated 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 Lafayette City-Parish Consolidated Government.

Environmental Services Disposal Fund - To account for the provision of solid waste collection services to the residents of the City. Solid waste collection, including collection of compostable materials, is performed by Waste Management of Acadiana, Inc. under a contract with the City; whereby, the City bills and collects a monthly service charge from residents and is, in turn, billed a monthly service charge per household by Waste Management. Also accounted for in this fund are a collection program for recyclable materials, operated by The Recycling Foundation under a contract with the City, and a composting facility for compostable materials operated by the City.

Animal Control Shelter Fund - To account for the operation of an animal shelter and parish-wide animal control program. Services are financed by user charges and are also subsidized by appropriations from the City's General Fund and the Parish's General Fund.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
ALL ENTERPRISE FUNDS

COMBINING BALANCE SHEET  
October 31, 1999  
With Comparative Totals for October 31, 1998

ASSETS	<u>Utilities System Fund</u>	<u>Lafayette Public Power Authority</u>
<b>CURRENT ASSETS</b>		
Cash	\$ 909,099	\$ 3,435,869
Investments	4,337,655	-
Accrued interest receivable	1,659	116
Accounts receivable, net	18,376,986	20,394
Special assessments receivable	12,677	-
Due from other funds	583,481	-
Inventories, net of allowance for obsolescence	2,608,532	9,820,177
Prepaid expenses	<u>66,368</u>	<u>6,535</u>
Total current assets	<u>\$ 26,896,457</u>	<u>\$ 13,283,091</u>
<b>RESTRICTED ASSETS</b>		
Cash	\$ 5,906,085	\$ 13,336,099
Investments	93,457,345	21,696,728
Receivables	<u>1,259,487</u>	<u>224,685</u>
Total restricted assets	<u>\$100,622,917</u>	<u>\$ 35,257,512</u>
<b>PLANT AND EQUIPMENT</b>		
Land	\$ -	\$ -
Buildings and site improvements	-	-
Equipment	-	-
Utility plant and equipment	392,677,548	152,274,296
Accumulated depreciation	(144,410,070)	(81,936,547)
Utility plant acquisition adjustments	59,405,499	-
Accumulated amortization	(27,355,503)	-
Construction in progress	<u>20,101,465</u>	<u>68,145</u>
Total plant and equipment	<u>\$300,418,939</u>	<u>\$ 70,405,894</u>
<b>OTHER ASSETS</b>		
Special assessments receivable	<u>\$ 65,847</u>	<u>\$ -0-</u>
<b>DEFERRED DEBITS</b>		
Costs to be recovered from future billings	\$ -	\$ 16,595,871
Unamortized debt discount and expense	230,361	791,349
Miscellaneous	<u>98,715</u>	<u>32,406</u>
Total deferred debits	<u>\$ 329,076</u>	<u>\$ 17,419,626</u>
Total assets	<u>\$428,333,236</u>	<u>\$136,366,123</u>

Environmental Services Disposal Fund	Animal Control Shelter Fund	Totals	
		October 31, 1999	October 31, 1998
\$ -	\$ 2,940	\$ 4,347,908	\$ 10,665,825
-	51,867	4,389,522	2,057,308
-	576	2,351	2,266
1,389,966	6,227	19,793,573	19,246,364
-	-	12,677	15,526
157,994	-	741,475	366,075
-	-	12,428,709	8,578,286
-	-	72,903	58,785
<u>\$ 1,547,960</u>	<u>\$ 61,610</u>	<u>\$ 41,789,118</u>	<u>\$ 40,990,435</u>
\$ -	\$ -	\$ 19,242,184	\$ 19,555,338
-	-	115,154,073	109,358,513
-	-	1,484,172	1,388,907
<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 135,880,429</u>	<u>\$ 130,302,758</u>
\$ 3,147,688	\$ -	\$ 3,147,688	\$ 3,147,688
2,570,471	491,312	3,061,783	3,047,739
957,722	358,557	1,316,279	1,355,038
-	-	544,951,844	526,219,073
(2,884,586)	(595,734)	(229,826,937)	(215,974,645)
-	-	59,405,499	59,403,366
-	-	(27,355,503)	(25,484,870)
-	-	20,169,610	19,256,941
<u>\$ 3,791,295</u>	<u>\$ 254,135</u>	<u>\$ 374,870,263</u>	<u>\$ 370,970,330</u>
\$ -0-	\$ -0-	\$ 65,847	\$ 101,005
\$ -	\$ -	\$ 16,595,871	\$ 19,158,009
-	-	1,021,710	1,186,071
-	-	131,121	41,670
<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 17,748,702</u>	<u>\$ 20,385,750</u>
<u>\$ 5,339,255</u>	<u>\$ 315,745</u>	<u>\$ 570,354,359</u>	<u>\$ 562,750,278</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
ALL ENTERPRISE FUNDS

COMBINING BALANCE SHEET (CONTINUED)  
October 31, 1999  
With Comparative Totals for October 31, 1998

LIABILITIES AND FUND EQUITY	Utilities System <u>Fund</u>	Lafayette Public Power <u>Authority</u>
CURRENT LIABILITIES (payable from current assets)		
Cash overdraft	\$ -	\$ -
Accounts payable - trade	3,554,465	377,277
Accounts payable - other	1,338,030	-
Retainage payable	1,324,375	-
Due to other funds	56,934	469,381
Accrued compensated absences	912,551	-
Accrued environmental remediation expense	1,044,597	-
Other current and accrued liabilities	<u>1,357,053</u>	<u>-</u>
Total	<u>\$ 9,588,005</u>	<u>\$ 846,658</u>
CURRENT LIABILITIES (payable from restricted assets)		
Revenue bonds payable (due 11/1)	\$ 4,850,000	\$ 9,220,000
Interest coupons payable (due 11/1)	724,538	3,566,103
Customers' deposits	<u>4,512,218</u>	<u>-</u>
Total	<u>\$ 10,086,756</u>	<u>\$ 12,786,103</u>
Total current liabilities	<u>\$ 19,674,761</u>	<u>\$ 13,632,761</u>
OTHER LIABILITIES		
Revolving loan fund advances	\$ 13,444,933	\$ -
Revenue bonds payable	27,595,000	130,189,604
Unamortized loss on bond refunding	<u>(1,044,858)</u>	<u>(15,093,608)</u>
Total other liabilities	<u>\$ 39,995,075</u>	<u>\$115,095,996</u>
Total liabilities	<u>\$ 59,669,836</u>	<u>\$128,728,757</u>
FUND EQUITY		
Contributed capital	\$ 37,721,765	\$ -0-
Retained earnings (accumulated deficits) -		
Reserved	\$ 88,808,980	\$ 7,637,366
Unreserved:		
Designated for self-insurance	1,707,459	-
Undesignated (deficit)	<u>240,425,196</u>	<u>-</u>
Total retained earnings (accumulated deficits)	<u>\$330,941,635</u>	<u>\$ 7,637,366</u>
Total fund equity	<u>\$368,663,400</u>	<u>\$ 7,637,366</u>
Total liabilities and fund equity	<u>\$428,333,236</u>	<u>\$136,366,123</u>

See Notes to Financial Statements.

Environmental Services Disposal Fund	Animal Control Shelter Fund	Totals	
		October 31, 1999	October 31, 1998
\$ 1,613,512	\$ -	\$ 1,613,512	\$ 1,415,382
411,262	5,424	4,348,428	5,430,902
-	-	1,338,030	1,160,169
-	-	1,324,375	1,395,406
-	36,265	562,580	357,904
118,378	8,225	1,039,154	640,818
-	-	1,044,597	1,082,727
24,646	9,306	1,391,005	1,247,512
<u>\$ 2,167,798</u>	<u>\$ 59,220</u>	<u>\$ 12,661,681</u>	<u>\$ 12,730,820</u>
\$ -	\$ -	\$ 14,070,000	\$ 13,540,000
-	-	4,290,641	4,620,381
-	-	4,512,218	4,325,860
<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 22,872,859</u>	<u>\$ 22,486,241</u>
\$ 2,167,798	\$ 59,220	\$ 35,534,540	\$ 35,217,061
\$ -	\$ -	\$ 13,444,933	\$ 13,532,747
-	-	157,784,604	171,691,218
-	-	(16,138,466)	(18,027,148)
<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 155,091,071</u>	<u>\$ 167,196,817</u>
\$ 2,167,798	\$ 59,220	\$ 190,625,611	\$ 202,413,878
\$ 3,553,383	\$ 253,976	\$ 41,529,124	\$ 41,613,266
\$ -	\$ -	\$ 96,446,346	\$ 91,258,883
-	-	1,707,459	1,394,425
(381,926)	2,549	240,045,819	226,069,826
<u>\$ (381,926)</u>	<u>\$ 2,549</u>	<u>\$ 338,199,624</u>	<u>\$ 318,723,134</u>
\$ 3,171,457	\$ 256,525	\$ 379,728,748	\$ 360,336,400
<u>\$ 5,339,255</u>	<u>\$ 315,745</u>	<u>\$ 570,354,359</u>	<u>\$ 562,750,278</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
ENTERPRISE FUNDS  
UTILITIES SYSTEM FUND

BALANCE SHEETS  
October 31, 1999 and 1998

ASSETS	<u>1999</u>	<u>1998</u>
<b>CURRENT ASSETS</b>		
Cash	\$ 909,099	\$ 2,158,186
Investments	4,337,655	2,022,709
Accrued interest receivable	1,659	650
Accounts receivable, net	18,376,986	17,974,483
Due from other funds	583,481	366,075
Special assessments receivable	12,677	15,526
Inventories -		
Materials and supplies, net of obsolescence	1,909,854	2,219,749
Fuel oil	698,678	1,194,865
Prepaid expenses	<u>66,368</u>	<u>52,792</u>
Total current assets	<u>\$ 26,896,457</u>	<u>\$ 26,005,035</u>
<b>RESTRICTED ASSETS</b>		
Cash	\$ 5,906,085	\$ 5,941,082
Investments	93,457,345	87,712,322
Receivables	<u>1,259,487</u>	<u>1,148,872</u>
Total restricted assets	<u>\$100,622,917</u>	<u>\$ 94,802,276</u>
<b>PLANT AND EQUIPMENT, net of accumulated depreciation and amortization:</b>		
Utilities plant and equipment in service	\$248,267,478	\$238,408,108
Electric plant acquisition adjustments	32,049,996	33,918,496
Construction work in progress	<u>20,101,465</u>	<u>19,023,429</u>
Total plant and equipment	<u>\$300,418,939</u>	<u>\$291,350,033</u>
<b>OTHER ASSETS</b>		
Special assessments receivable	<u>\$ 65,847</u>	<u>\$ 101,005</u>
<b>DEFERRED DEBITS</b>		
Unamortized debt discount and expense	\$ 230,361	\$ 312,176
Miscellaneous	<u>98,715</u>	<u>41,670</u>
Total deferred debits	<u>\$ 329,076</u>	<u>\$ 353,846</u>
Total assets	<u>\$428,333,236</u>	<u>\$412,612,195</u>

See Notes to Financial Statements.

LIABILITIES AND FUND EQUITY	<u>1999</u>	<u>1998</u>
<b>CURRENT LIABILITIES (payable from current assets)</b>		
Accounts payable - trade	\$ 3,554,465	\$ 3,668,636
Accounts payable - other	1,338,030	1,160,169
Contract retainage payable	1,324,375	1,395,406
Due to other funds (municipality)	56,934	32,765
Accrued expenses:		
Compensated absences	912,551	549,774
Environmental remediation liability	1,044,597	1,082,727
Other current and accrued liabilities	<u>1,357,053</u>	<u>1,215,730</u>
Total	<u>\$ 9,588,005</u>	<u>\$ 9,105,207</u>
<b>CURRENT LIABILITIES (payable from restricted assets)</b>		
Revenue bonds payable (due 11/1)	\$ 4,850,000	\$ 4,790,000
Interest coupons payable (due 11/1)	724,538	822,143
Customers' deposits	<u>4,512,218</u>	<u>4,325,860</u>
Total	<u>\$ 10,086,756</u>	<u>\$ 9,938,003</u>
Total current liabilities	<u>\$ 19,674,761</u>	<u>\$ 19,043,210</u>
<b>OTHER LIABILITIES</b>		
DEQ revolving loan fund advances	\$ 13,444,933	\$ 13,532,747
Revenue bonds payable	27,595,000	32,445,000
Less unamortized loss on bond refunding	<u>(1,044,858)</u>	<u>(1,421,792)</u>
Total other liabilities	<u>\$ 39,995,075</u>	<u>\$ 44,555,955</u>
Total liabilities	<u>\$ 59,669,836</u>	<u>\$ 63,599,165</u>
<b>FUND EQUITY</b>		
Contributed capital -		
Contributions from municipality	\$ 5,317,627	\$ 5,317,627
Contributions in aid of construction	31,956,891	31,896,991
Contributions from property owners	<u>447,247</u>	<u>447,247</u>
Total contributed capital	<u>\$ 37,721,765</u>	<u>\$ 37,661,865</u>
Retained earnings -		
Reserved for revenue bond retirement	\$ 88,808,980	\$ 83,449,766
Unreserved -		
Designated for self-insurance	1,707,459	1,394,425
Undesignated	<u>240,425,196</u>	<u>226,506,974</u>
Total retained earnings	<u>\$330,941,635</u>	<u>\$311,351,165</u>
Total fund equity	<u>\$368,663,400</u>	<u>\$349,013,030</u>
Total liabilities and fund equity	<u>\$428,333,236</u>	<u>\$412,612,195</u>



LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
ENTERPRISE FUNDS  
UTILITIES SYSTEM FUND

STATEMENTS OF REVENUES, EXPENSES AND  
CHANGES IN RETAINED EARNINGS  
Years Ended October 31, 1999 and 1998

	1999	1998
Operating revenues:		
General customers	\$ 73,199,394	\$ 72,241,750
Municipality	1,597,287	964,725
Sales to other public utilities	23,505,400	17,963,253
Other sales to public authorities	4,745,850	4,604,859
Interdepartmental sales	880,184	1,015,150
Fuel clause adjustment	37,342,102	38,074,151
Miscellaneous	<u>1,699,336</u>	<u>1,085,441</u>
Total operating revenues	<u>\$142,969,553</u>	<u>\$135,949,329</u>
Operating expenses:		
Production and collection	\$ 74,495,317	\$ 73,089,722
Transmission expenses	3,846,157	3,716,596
Distribution and treatment	7,473,825	7,438,444
Customers' accounting and collecting	3,199,279	2,936,050
Sales promotion expenses	232,367	308,320
Administrative and general	10,201,345	9,199,388
Transfers to City in lieu of taxes	14,190,874	9,991,808
Amortization of utilities plant		
acquisition adjustments	1,870,633	1,882,104
Depreciation (unallocated)	<u>9,271,076</u>	<u>8,474,051</u>
Total operating expenses	<u>\$124,780,873</u>	<u>\$117,036,483</u>
Operating income	<u>\$ 18,188,680</u>	<u>\$ 18,912,846</u>
Nonoperating revenues (expenses):		
Interest revenue	\$ 3,498,057	\$ 5,744,578
Interest expense	(1,975,799)	(1,982,501)
Amortization of debt discount	(81,815)	(91,547)
Amortization of loss on bond refunding	(376,934)	(423,747)
Gain on sale of fuel oil	424,298	-
Other, net	<u>(85,830)</u>	<u>140,334</u>
Net nonoperating revenues (expenses)	<u>\$ 1,401,977</u>	<u>\$ 3,387,117</u>
Income before operating transfers	\$ 19,590,657	\$ 22,299,963
Other uses:		
Operating transfers out	<u>(187)</u>	<u>(11,343)</u>
Net income	\$ 19,590,470	\$ 22,288,620
Retained earnings, beginning	<u>311,351,165</u>	<u>289,062,545</u>
Retained earnings, ending	<u>\$330,941,635</u>	<u>\$311,351,165</u>

See Notes to Financial Statements.

Electric		Water		Sewer	
1999	1998	1999	1998	1999	1998
\$ 53,669,627	\$ 52,863,094	\$ 8,992,073	\$ 8,868,834	\$ 10,537,694	\$ 10,509,822
1,453,924	854,846	85,957	61,963	57,406	47,916
23,505,400	17,963,253	-	-	-	-
2,894,324	2,751,207	1,525,487	1,508,036	326,039	345,616
828,455	967,595	43,592	38,670	8,137	8,885
37,342,102	38,074,151	-	-	-	-
<u>1,326,264</u>	<u>808,334</u>	<u>203,312</u>	<u>146,848</u>	<u>169,760</u>	<u>130,259</u>
<u>\$121,020,096</u>	<u>\$114,282,480</u>	<u>\$ 10,850,421</u>	<u>\$ 10,624,351</u>	<u>\$ 11,099,036</u>	<u>\$ 11,042,498</u>
\$ 70,734,936	\$ 69,414,662	\$ 2,150,449	\$ 2,146,285	\$ 1,609,932	\$ 1,528,775
3,846,157	3,716,596	-	-	-	-
3,446,350	3,498,859	1,083,576	986,624	2,943,899	2,952,961
2,006,964	2,030,047	524,550	412,644	667,765	493,359
232,367	308,320	-	-	-	-
6,166,447	5,424,558	1,671,040	1,606,372	2,363,858	2,168,458
10,843,246	7,464,487	1,569,511	1,168,209	1,778,117	1,359,112
1,870,633	1,882,104	-	-	-	-
<u>5,582,632</u>	<u>5,425,300</u>	<u>1,824,833</u>	<u>1,541,179</u>	<u>1,863,611</u>	<u>1,507,572</u>
<u>\$104,729,732</u>	<u>\$ 99,164,933</u>	<u>\$ 8,823,959</u>	<u>\$ 7,861,313</u>	<u>\$ 11,227,182</u>	<u>\$ 10,010,237</u>
<u>\$ 16,290,364</u>	<u>\$ 15,117,547</u>	<u>\$ 2,026,462</u>	<u>\$ 2,763,038</u>	<u>\$ (128,146)</u>	<u>\$ 1,032,261</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
ENTERPRISE FUNDS  
UTILITIES SYSTEM FUND

STATEMENTS OF CASH FLOWS  
Years Ended October 31, 1999 and 1998

	<u>1999</u>	<u>1998</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Operating income	\$ 18,188,680	\$ 18,912,846
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation and amortization	11,141,709	10,356,155
Provision for uncollectible accounts	582,782	244,037
Water tapping fees	106,515	136,760
Gain on sale of fuel oil	424,298	-
Other	(226,135)	10,127
Changes in assets and liabilities:		
(Increase) decrease in receivables	(1,202,693)	(223,045)
(Increase) decrease in inventory	806,082	(104,291)
(Increase) decrease in prepaid expenses and clearing accounts	(70,620)	(81,835)
Increase (decrease) in accounts payable	(44,768)	(299,493)
Increase (decrease) in other accrued liabilities	<u>435,491</u>	<u>(947,045)</u>
Net cash provided by operating activities	<u>\$ 30,141,341</u>	<u>\$ 28,004,216</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>		
Transfers to other funds	\$ (187)	\$ (11,343)
Increase in customer deposits, net of refunds	186,357	16,289
Interest paid on customer deposits	<u>(81,220)</u>	<u>(77,617)</u>
Net cash provided by (used in) noncapital financing activities	<u>\$ 104,950</u>	<u>\$ (72,671)</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Acquisition and construction of capital assets	\$ (20,115,229)	\$ (26,311,022)
Principal paid on revenue bond maturities	(4,790,000)	(5,705,000)
Principal paid on DEQ revolving loan fund	(685,000)	(665,000)
Interest paid on revenue bonds	(1,546,682)	(1,757,554)
Interest paid on DEQ revolving loan fund	(415,022)	(301,006)
Proceeds from DEQ revolving loan fund	597,186	9,911,456
Capital contributed by outside parties	<u>59,899</u>	<u>125,030</u>
Net cash used in capital and related financing activities	<u>\$ (26,894,848)</u>	<u>\$ (24,703,096)</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
ENTERPRISE FUNDS  
UTILITIES SYSTEM FUND

STATEMENTS OF CASH FLOWS (CONTINUED)  
Years Ended October 31, 1999 and 1998

	<u>1999</u>	<u>1998</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchases of investment securities, net	\$ (9,608,161)	\$ (7,230,000)
Increase in investment in Risk Management Fund	(313,029)	(481,623)
Collections on special street lighting assessments	38,008	60,589
Interest revenue	<u>6,092,719</u>	<u>4,195,588</u>
Net cash used in investing activities	\$ (3,790,463)	\$ (3,455,446)
Decrease in cash and cash equivalents	\$ (439,020)	\$ (226,997)
Cash and cash equivalents at beginning of year	<u>33,463,300</u>	<u>33,690,297</u>
Cash and cash equivalents at end of year	<u>\$ 33,024,280</u>	<u>\$ 33,463,300</u>
Cash and cash equivalents shown on balance sheet as:		
Current assets:		
Cash	\$ 909,099	\$ 2,158,186
Investments	<u>37,655</u>	<u>22,709</u>
	<u>\$ 946,754</u>	<u>\$ 2,180,895</u>
Restricted assets:		
Cash	\$ 5,906,085	\$ 5,941,082
Investments	<u>26,171,441</u>	<u>25,341,323</u>
	<u>\$ 32,077,526</u>	<u>\$ 31,282,405</u>
	<u>\$ 33,024,280</u>	<u>\$ 33,463,300</u>
Noncash investing and financing activity:		
Fixed assets retired (fully depreciated)	\$ 766,946	\$ 414,463
Net book value of assets retired	33,790	6,552

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
ENTERPRISE FUNDS  
UTILITIES SYSTEM FUND

STATEMENT OF CHANGES IN ASSETS RESTRICTED  
FOR REVENUE BOND DEBT SERVICE  
Year Ended October 31, 1999

	<u>Total</u>	<u>Cash with Paying Agent</u>	<u>Bond and Interest Redemption</u>	<u>Bond Reserve and Capital Additions</u>
Assets restricted for revenue bond debt service, November 1, 1998	\$ 89,061,909	\$ 5,612,143	\$ -0-	\$ 83,449,766
Revenues:				
Earnings on investments	\$ 2,828,079	\$ -0-	\$ 131,663	\$ 2,696,416
Amortization of premium/ (discount)	108,952	-	139,056	(30,104)
Other	365,824	-	-	365,824
Transfers from:				
Receipts Fund	45,901,250	-	7,399,099	38,502,151
Bond and Interest Redemption Fund	6,299,077	6,299,077	-	-
Construction Funds	597,186	-	-	597,186
Other funds	<u>7,107</u>	<u>-</u>	<u>-</u>	<u>7,107</u>
Total revenues and transfers	\$ 56,107,475	\$ 6,299,077	\$ 7,669,818	\$ 42,138,580
Total assets available for debt service	\$145,169,384	\$11,911,220	\$ 7,669,818	\$125,588,346
Expenditures:				
Retirement of matured bonds	\$ 5,475,000	\$ 4,790,000	\$ 685,000	\$ -
Payment of matured interest	1,961,703	1,546,681	415,022	-
Payments to General Fund in lieu of taxes	14,190,874	-	-	14,190,874
Transfers to:				
Paying agent	6,299,077	-	6,299,077	-
Receipts Fund	4,352,741	-	270,719	4,082,022
Operations and Maintenance Fund	<u>18,506,470</u>	<u>-</u>	<u>-</u>	<u>18,506,470</u>
Total expenditures and transfers	\$ 50,785,865	\$ 6,336,681	\$ 7,669,818	\$ 36,779,366
Assets restricted for revenue bond debt service, October 31, 1999	<u>\$ 94,383,519</u>	<u>\$ 5,574,539</u>	<u>\$ -0-</u>	<u>\$ 88,808,980</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
ENTERPRISE FUNDS  
UTILITIES SYSTEM FUND

STATEMENTS OF REVENUES AND EXPENSES - ELECTRIC DEPARTMENT  
Years Ended October 31, 1999 and 1998

	<u>1999</u>	<u>1998</u>
Operating revenues:		
Sales of electric energy -		
General customers -		
Residential	\$ 25,513,261	\$ 25,703,834
Commercial	<u>28,156,366</u>	<u>27,159,260</u>
	<u>\$ 53,669,627</u>	<u>\$ 52,863,094</u>
Municipality -		
Traffic signals	\$ 68,440	\$ 56,551
Street lighting	589,967	-
Other	<u>795,517</u>	<u>798,295</u>
	\$ 1,453,924	\$ 854,846
Sales to other utilities	23,505,400	17,963,253
Other sales to public authorities	2,894,324	2,751,207
Interdepartmental sales	828,455	967,595
Fuel clause adjustment	37,342,102	38,074,151
Miscellaneous electric revenues	<u>1,326,264</u>	<u>808,334</u>
	<u>\$ 67,350,469</u>	<u>\$ 61,419,386</u>
Total operating revenues	<u>\$121,020,096</u>	<u>\$114,282,480</u>
Operating expenses:		
Production -		
Steam power generation - operation -		
Supervision and engineering	\$ 190,840	\$ 134,846
Fuel	21,238,385	14,785,137
Steam expenses	398,587	453,405
Electric expenses	563,223	587,846
Miscellaneous steam power expenses	<u>268,406</u>	<u>481,510</u>
	<u>\$ 22,659,441</u>	<u>\$ 16,442,744</u>
Steam power generation - maintenance -		
Supervision and engineering	\$ 110,983	\$ 95,725
Structures	25,741	63,918
Boiler plant	202,633	78,260
Electric plant	459,319	2,382,614
Miscellaneous steam plant	<u>729,180</u>	<u>997,804</u>
	<u>\$ 1,527,856</u>	<u>\$ 3,618,321</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
ENTERPRISE FUNDS  
UTILITIES SYSTEM FUND

STATEMENTS OF REVENUES AND EXPENSES - ELECTRIC DEPARTMENT (CONTINUED)  
Years Ended October 31, 1999 and 1998

	<u>1999</u>	<u>1998</u>
Operating expenses (continued):		
Other power generation - operation -		
Miscellaneous other power generation expenses	\$ 141,557	\$ 52
Production -		
Other power generation - maintenance -		
Miscellaneous other power generation expenses	\$ 14,915	\$ -0-
Purchased power	\$ 46,391,167	\$ 49,353,545
Total production expenses	<u>\$ 70,734,936</u>	<u>\$ 69,414,662</u>
Transmission -		
Operation -		
Supervision and engineering	\$ 53,930	\$ 43,256
Station expense	91,552	34,552
Overhead line expense	-	1,324
Underground line expense	138	-
Transmission by others	3,658,179	3,591,952
Miscellaneous transmission expenses	<u>713</u>	<u>-</u>
	<u>\$ 3,804,512</u>	<u>\$ 3,671,084</u>
Maintenance -		
Supervision and engineering	\$ 124	\$ -
Structure	142	84
Station equipment	40,068	45,074
Overhead lines	1,073	-
Underground lines	80	354
Miscellaneous transmission expenses	<u>158</u>	<u>-</u>
	<u>\$ 41,645</u>	<u>\$ 45,512</u>
Total transmission expense	<u>\$ 3,846,157</u>	<u>\$ 3,716,596</u>
Distribution -		
Operation -		
Supervision and engineering	\$ 670,393	\$ 629,773
Mapping and information system	179,933	161,620
Station expenses	162,337	164,699
Overhead line expenses	120,440	94,052
Rents	-	1,270
Miscellaneous distribution expenses	<u>397,302</u>	<u>323,107</u>
	<u>\$ 1,530,405</u>	<u>\$ 1,374,521</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
ENTERPRISE FUNDS  
UTILITIES SYSTEM FUND

STATEMENTS OF REVENUES AND EXPENSES - ELECTRIC DEPARTMENT (CONTINUED)  
Years Ended October 31, 1999 and 1998

	<u>1999</u>	<u>1998</u>
Distribution (continued) -		
Maintenance -		
Supervision and maintenance	\$ 38,191	\$ 41,324
Station equipment	141,888	745,412
Overhead lines	969,607	681,485
Underground lines	511,071	333,386
Line transformers	-	21,191
Street lighting signal systems	143,095	194,037
Meters	101,023	103,216
Miscellaneous distribution expenses	<u>11,070</u>	<u>4,287</u>
	<u>\$ 1,915,945</u>	<u>\$ 2,124,338</u>
Total distribution expenses	<u>\$ 3,446,350</u>	<u>\$ 3,498,859</u>
Customers' accounting and collecting -		
Supervision	\$ 25,924	\$ 7,678
Meter reading	278,243	271,418
Customer record and collection expenses	1,036,179	1,360,679
Uncollectible accounts	517,388	210,697
Miscellaneous customer accounts expenses	58,223	17,540
Computer rental	<u>91,007</u>	<u>162,035</u>
Total customers' accounting and collecting expenses	<u>\$ 2,006,964</u>	<u>\$ 2,030,047</u>
Sales promotion -		
Miscellaneous sales expenses	\$ 8,532	\$ 1,690
Advertising	196,356	300,259
Civic promotions	<u>27,479</u>	<u>6,371</u>
Total sales promotion expenses	<u>\$ 232,367</u>	<u>\$ 308,320</u>

(continued)



LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
ENTERPRISE FUNDS  
UTILITIES SYSTEM FUND

STATEMENTS OF REVENUES AND EXPENSES - ELECTRIC DEPARTMENT (CONTINUED)  
Years Ended October 31, 1999 and 1998

	<u>1999</u>	<u>1998</u>
Administrative and general -		
Administrative and general salaries	\$ 1,707,506	\$ 1,735,563
Office supplies and expenses	388,516	408,814
Outside services employed	887,317	504,695
Property insurance	963,312	1,020,067
Uninsured losses	421,344	196,768
Safety meetings and equipment	30,598	27,265
Employee pensions and benefits	1,220,762	970,594
Miscellaneous general expenses	836,002	804,953
Rent expense	44,197	42,293
Maintenance of general plant	<u>17,196</u>	<u>15,699</u>
	\$ 6,516,750	\$ 5,726,711
Less administrative and general expenses transferred	<u>(350,303)</u>	<u>(302,153)</u>
Net administrative and general expenses	<u>\$ 6,166,447</u>	<u>\$ 5,424,558</u>
Transfer to City in lieu of taxes	<u>\$ 10,843,246</u>	<u>\$ 7,464,487</u>
Amortization of acquisition adjustment	<u>\$ 1,870,633</u>	<u>\$ 1,882,104</u>
Depreciation	<u>\$ 5,582,632</u>	<u>\$ 5,425,300</u>
Total operating expenses	<u>\$104,729,732</u>	<u>\$ 99,164,933</u>
Operating income - electric department	<u>\$ 16,290,364</u>	<u>\$ 15,117,547</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
ENTERPRISE FUNDS  
UTILITIES SYSTEM FUND

STATEMENTS OF REVENUES AND EXPENSES - WATER DEPARTMENT  
Years Ended October 31, 1999 and 1998

	<u>1999</u>	<u>1998</u>
Operating revenues:		
General customers	\$ 8,992,073	\$ 8,868,834
Municipality	85,957	61,963
Other sales to public authorities	1,525,487	1,508,036
Interdepartmental sales	43,592	38,670
Miscellaneous water revenues	<u>203,312</u>	<u>146,848</u>
Total operating revenues	<u>\$ 10,850,421</u>	<u>\$ 10,624,351</u>
Operating expenses:		
Production -		
Source of supply -		
Maintenance	<u>\$ 12,257</u>	<u>\$ 354</u>
Power and pumping -		
Operations -		
Supplies and expense	\$ 184,004	\$ 203,107
Purchased power	<u>224,587</u>	<u>262,036</u>
	<u>\$ 408,591</u>	<u>\$ 465,143</u>
Purification expenses -		
Operation -		
Supervision	\$ 128,461	\$ 115,537
Labor	505,618	505,460
Supplies and expenses	<u>801,339</u>	<u>768,869</u>
	<u>\$ 1,435,418</u>	<u>\$ 1,389,866</u>
Maintenance -		
Supervision	\$ 4,822	\$ 27,164
Structures and improvements	133,910	122,851
Equipment	<u>155,451</u>	<u>140,907</u>
	<u>\$ 294,183</u>	<u>\$ 290,922</u>
Total production expenses	<u>\$ 2,150,449</u>	<u>\$ 2,146,285</u>
Distribution -		
Operation -		
Supervision and engineering	\$ 91,123	\$ 94,450
Maps and records	164,488	149,462
Other departmental office expenses	56,790	62,794
Distribution lines	245,861	242,737
Removing and resetting meters	12,723	11,755
Miscellaneous meter expenses	<u>39,840</u>	<u>-</u>
	<u>\$ 610,825</u>	<u>\$ 561,198</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
ENTERPRISE FUNDS  
UTILITIES SYSTEM FUND

STATEMENTS OF REVENUES AND EXPENSES - WATER DEPARTMENT (CONTINUED)  
Years Ended October 31, 1999 and 1998

	<u>1999</u>	<u>1998</u>
Distribution (continued) -		
Maintenance -		
Supervision and engineering	\$ 15	\$ -
Structures and improvements	502	580
Distribution mains	115,604	114,147
Labor - Water District North	12,533	-
Material and supplies - Water District North	2,020	-
Services	305,169	273,339
Meters	29,212	22,508
Hydrants	<u>7,696</u>	<u>14,852</u>
	<u>\$ 472,751</u>	<u>\$ 425,426</u>
Total distribution expenses	<u>\$ 1,083,576</u>	<u>\$ 986,624</u>
Customers' accounting and collecting -		
Supervision	\$ 10,739	\$ 378
Customers' contracts and orders	2,564	367
Meter reading	241,893	220,934
Collecting	14,168	23,697
Customers' billing and accounting	187,507	116,820
Uncollectible accounts	31,040	16,666
Rents	18,176	32,334
Miscellaneous	<u>18,463</u>	<u>1,448</u>
Total customers' accounting and collecting expenses	<u>\$ 524,550</u>	<u>\$ 412,644</u>
Administrative and general -		
Salaries of general officers and executives	\$ 297,329	\$ 247,434
Other general office salaries	217,135	254,556
General office supplies and expenses	86,707	122,479
Special services	269,896	154,163
Insurance premiums and uninsured losses	237,585	139,652
Employee benefit expenses	437,470	493,219
Maintenance of communication equipment	2,417	24
Maintenance of miscellaneous property	8,464	23,105
Rent expense	10,725	12,540
Miscellaneous general expenses	<u>154,614</u>	<u>215,683</u>
	<u>\$ 1,722,342</u>	<u>\$ 1,662,855</u>
Less administrative and general expenses transferred	<u>(51,302)</u>	<u>(56,483)</u>
Net administrative and general expenses	<u>\$ 1,671,040</u>	<u>\$ 1,606,372</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
ENTERPRISE FUNDS  
UTILITIES SYSTEM FUND

STATEMENTS OF REVENUES AND EXPENSES - WATER DEPARTMENT (CONTINUED)  
Years Ended October 31, 1999 and 1998

	<u>1999</u>	<u>1998</u>
Transfer to City in lieu of taxes	\$ <u>1,569,511</u>	\$ <u>1,168,209</u>
Depreciation	\$ <u>1,824,833</u>	\$ <u>1,541,179</u>
Total operating expenses	\$ <u>8,823,959</u>	\$ <u>7,861,313</u>
Operating income - water department	\$ <u>2,026,462</u>	\$ <u>2,763,038</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
ENTERPRISE FUNDS  
UTILITIES SYSTEM FUND

STATEMENTS OF REVENUES AND EXPENSES - SEWER DEPARTMENT  
Years Ended October 31, 1999 and 1998

	<u>1999</u>	<u>1998</u>
Operating revenues:		
Metered sales to general customers	\$ 10,537,694	\$ 10,509,822
Municipality	57,406	47,916
Services to other public authorities	326,039	345,616
Interdepartmental sales	8,137	8,885
Miscellaneous sewer revenues	<u>169,760</u>	<u>130,259</u>
Total operating revenues	<u>\$ 11,099,036</u>	<u>\$ 11,042,498</u>
Operating expenses:		
Collection system -		
Operation -		
Supervision and engineering	\$ 64,592	\$ 51,170
Flushing and cleaning labor	62,966	68,171
Other labor	152,643	130,945
Supplies and expenses	70,366	102,532
Pumping power purchased	178,020	177,409
Maps, records, and other expenses	<u>150,328</u>	<u>157,733</u>
	<u>\$ 678,915</u>	<u>\$ 687,960</u>
Maintenance -		
Supervision and engineering	\$ 90,427	\$ 81,786
Services	204,577	228,134
Mains and laterals-labor, materials and supplies	150,340	107,767
Manholes	50,996	45,226
Pumping stations	<u>434,677</u>	<u>377,902</u>
	<u>\$ 931,017</u>	<u>\$ 840,815</u>
Total collection expenses	<u>\$ 1,609,932</u>	<u>\$ 1,528,775</u>
Treatment plant -		
Operation -		
Supervision and engineering	\$ 74,368	\$ 57,167
Plant labor	1,530,732	1,445,919
Power purchased	391,209	589,608
Chemicals	260,571	254,573
Supplies and expenses	434,155	380,760
Sewerage labor and expenses	<u>147,569</u>	<u>134,269</u>
	<u>\$ 2,838,604</u>	<u>\$ 2,862,296</u>
Maintenance -		
Supervision and engineering	\$ 73,982	\$ 56,445
Miscellaneous	<u>31,313</u>	<u>34,220</u>
	<u>\$ 105,295</u>	<u>\$ 90,665</u>
Total treatment plant expenses	<u>\$ 2,943,899</u>	<u>\$ 2,952,961</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
ENTERPRISE FUNDS  
UTILITIES SYSTEM FUND

STATEMENTS OF REVENUES AND EXPENSES - SEWER DEPARTMENT (CONTINUED)  
Years Ended October 31, 1999 and 1998

	<u>1999</u>	<u>1998</u>
Customers' accounting, collecting and services -		
Customers' accounting and collecting -		
Supervision	\$ 10,884	\$ 630
Customers' contracts and orders	3,072	639
Collecting	874	1,314
Customers' billing and accounting	222,867	167,463
Rent and other expenses	45,840	47,324
Uncollectible accounts	<u>35,364</u>	<u>17,625</u>
	<u>\$ 318,901</u>	<u>\$ 234,995</u>
Customers' services -		
Pretreatment labor	\$ 239,216	\$ 195,618
Pretreatment expenses	107,869	58,202
Miscellaneous	<u>1,779</u>	<u>4,544</u>
	<u>\$ 348,864</u>	<u>\$ 258,364</u>
Total customers' accounting, collecting and services	<u>\$ 667,765</u>	<u>\$ 493,359</u>
Administrative and general -		
Salaries of general officers and executives	\$ 462,625	\$ 382,591
Other general office salaries	271,385	354,326
General office supplies and expenses	161,273	234,477
Special services	335,024	223,998
Insurance premiums and uninsured losses	332,612	186,202
Employee benefit expenses	593,681	464,199
Maintenance	3,415	1,478
Rent expense	17,046	17,270
Miscellaneous general expenses	<u>204,561</u>	<u>327,334</u>
	<u>\$ 2,381,622</u>	<u>\$ 2,191,875</u>
Less administrative and general expenses transferred	<u>(17,764)</u>	<u>(23,417)</u>
Net administrative and general expenses	<u>\$ 2,363,858</u>	<u>\$ 2,168,458</u>
Transfer to City in lieu of taxes	<u>\$ 1,778,117</u>	<u>\$ 1,359,112</u>
Depreciation	<u>\$ 1,863,611</u>	<u>\$ 1,507,572</u>
Total operating expenses	<u>\$ 11,227,182</u>	<u>\$ 10,010,237</u>
Operating income (loss) - sewer department	<u>\$ (128,146)</u>	<u>\$ 1,032,261</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
ENTERPRISE FUNDS  
LAFAYETTE PUBLIC POWER AUTHORITY

BALANCE SHEETS  
October 31, 1999 and 1998

ASSETS	<u>1999</u>	<u>1998</u>
<b>CURRENT ASSETS</b>		
Revenue fund -		
Cash	\$ 3,435,869	\$ 8,505,108
Other accounts receivable	20,394	71,908
Accrued interest receivable	116	1,074
Inventory	9,820,177	5,163,672
Prepaid expenses	<u>6,535</u>	<u>5,993</u>
Total current assets	<u>\$ 13,283,091</u>	<u>\$ 13,747,755</u>
<b>RESTRICTED ASSETS</b>		
Cash with paying agent	\$ 12,786,103	\$ 12,548,239
Bond fund -		
Cash	15,595	539,942
Investments	16,184,121	15,952,321
Accrued interest receivable	164,675	186,987
Reserve and contingency fund -		
Cash	515,788	509,975
Investments	975,152	988,827
Accrued interest receivable	13,067	14,048
Fuel cost stability fund -		
Cash	18,613	16,100
Investments	4,537,455	4,705,043
Accrued interest receivable	<u>46,943</u>	<u>39,000</u>
Total restricted assets	<u>\$ 35,257,512</u>	<u>\$ 35,500,482</u>
<b>PLANT AND EQUIPMENT</b>		
Plant and equipment, at cost, net of accumulated depreciation (1999 \$81,936,547; 1998 \$77,201,531)	\$ 70,337,749	\$ 75,166,841
Construction work in progress	<u>68,145</u>	<u>233,512</u>
Total plant and equipment	<u>\$ 70,405,894</u>	<u>\$ 75,400,353</u>
<b>DEFERRED DEBITS</b>		
Costs to be recovered from future billings	\$ 16,595,871	\$ 19,158,009
Unamortized debt expense	791,349	873,895
Miscellaneous	<u>32,406</u>	<u>-</u>
Total deferred debits	<u>\$ 17,419,626</u>	<u>\$ 20,031,904</u>
 Total assets	 <u>\$136,366,123</u>	 <u>\$144,680,494</u>

See Notes to Financial Statements.

LIABILITIES AND FUND EQUITY	<u>1999</u>	<u>1998</u>
CURRENT LIABILITIES (payable from current assets)		
Accounts payable - trade	\$ 377,277	\$ 1,382,353
Due to Lafayette City-Parish Consolidated Government	<u>469,381</u>	<u>299,924</u>
Total	\$ <u>846,658</u>	\$ <u>1,682,277</u>
CURRENT LIABILITIES (payable from restricted assets)		
Revenue bonds payable (due 11/1)	\$ 9,220,000	\$ 8,750,000
Interest coupons payable (due 11/1)	<u>3,566,103</u>	<u>3,798,238</u>
Total	\$ <u>12,786,103</u>	\$ <u>12,548,238</u>
Total current liabilities	\$ <u>13,632,761</u>	\$ <u>14,230,515</u>
OTHER LIABILITIES		
Revenue bonds payable, net of unaccreted discount	\$130,189,604	\$139,246,218
Unamortized loss on bond refunding	<u>(15,093,608)</u>	<u>(16,605,356)</u>
Total other liabilities	\$115,095,996	\$122,640,862
Total liabilities	\$128,728,757	\$136,871,377
FUND EQUITY		
Retained earnings - reserved	\$ <u>7,637,366</u>	\$ <u>7,809,117</u>
 Total liabilities and fund equity	 <u>\$136,366,123</u>	 <u>\$144,680,494</u>



LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
ENTERPRISE FUNDS  
LAFAYETTE PUBLIC POWER AUTHORITY

STATEMENTS OF REVENUES, EXPENSES  
AND CHANGES IN RETAINED EARNINGS  
Years Ended October 31, 1999 and 1998

	<u>1999</u>	<u>1998</u>
Operating revenues:		
Sales of electric energy - Lafayette City-Parish Consolidated Government	<u>\$ 39,749,420</u>	<u>\$ 41,866,262</u>
Operating expenses:		
Production	\$ 23,639,528	\$ 26,400,941
Transmission	156,107	148,278
Administrative and general	2,445,030	2,035,605
Depreciation	5,002,990	5,001,815
Less depreciation to be recovered from future billings	<u>(520,844)</u>	<u>(520,844)</u>
Total operating expenses	<u>\$ 30,722,811</u>	<u>\$ 33,065,795</u>
Operating income	<u>\$ 9,026,609</u>	<u>\$ 8,800,467</u>
Nonoperating revenues (expenses):		
Investment income	\$ 1,404,817	\$ 2,208,284
Interest expense	(6,755,190)	(7,168,913)
Amortization of debt expense	(82,547)	(83,428)
Amortization of loss on reacquired debt	(1,511,749)	(1,521,321)
Gain on disposition of fixed assets	130,699	(10,002)
Costs recovered through billings to the Lafayette City-Parish Consolidated Government	<u>(8,521,409)</u>	<u>(8,086,789)</u>
Costs to be recovered through future billings to the Lafayette City-Parish Consolidated Government	<u>6,137,019</u>	<u>6,125,391</u>
Net nonoperating expenses	<u>\$ (9,198,360)</u>	<u>\$ (8,536,778)</u>
Net income (loss)	<u>\$ (171,751)</u>	<u>\$ 263,689</u>
Retained earnings, beginning	<u>7,809,117</u>	<u>7,545,428</u>
Retained earnings, ending	<u>\$ 7,637,366</u>	<u>\$ 7,809,117</u>

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
ENTERPRISE FUNDS  
LAFAYETTE PUBLIC POWER AUTHORITY

STATEMENTS OF CASH FLOWS  
Years Ended October 31, 1999 and 1998

	<u>1999</u>	<u>1998</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Operating income	\$ 9,026,609	\$ 8,800,467
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation (net)	4,482,146	4,480,971
Debt service attributable to coal cars included in inventory	1,238,991	1,238,991
Changes in assets and liabilities:		
Accounts receivable	51,514	(59,061)
Accrued interest receivable	958	(1,074)
Inventory	(4,656,505)	2,793,954
Prepaid insurance	(542)	(492)
Accounts payable	(1,005,076)	604,178
Due to other funds	<u>169,457</u>	<u>(292,918)</u>
Net cash provided by operating activities	<u>\$ 9,307,552</u>	<u>\$ 17,565,016</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Acquisition and construction of capital assets	\$ (207,403)	\$ (205,880)
Principal paid on bond maturities	(8,750,000)	(8,355,000)
Interest paid on revenue bonds	(7,364,339)	(7,796,618)
Proceeds on disposition of fixed assets	<u>297,166</u>	<u>-</u>
Net cash used in capital and related financing activities	<u>\$ (16,024,576)</u>	<u>\$ (16,357,498)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest received on investments	\$ 1,794,809	\$ 2,057,958
Purchases of investment securities (net)	<u>(425,181)</u>	<u>912,711</u>
Net cash provided by investing activities	<u>\$ 1,369,628</u>	<u>\$ 2,970,669</u>
Net increase (decrease) in cash and cash equivalents	\$ (5,347,396)	\$ 4,178,187
Cash and cash equivalents at beginning of year	<u>22,119,364</u>	<u>17,941,177</u>
Cash and cash equivalents at end of year	<u>\$ 16,771,968</u>	<u>\$ 22,119,364</u>

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
ENTERPRISE FUNDS  
ENVIRONMENTAL SERVICES DISPOSAL FUND

BALANCE SHEETS  
October 31, 1999 and 1998

ASSETS	<u>1999</u>	<u>1998</u>
<b>CURRENT ASSETS</b>		
Accounts receivable, net of allowance for uncollectibles (1999 \$13,393; 1998 \$10,100)	\$ 1,389,966	\$ 1,190,032
Due from other funds	<u>157,994</u>	<u>-</u>
Total current assets	<u>\$ 1,547,960</u>	<u>\$ 1,190,032</u>
<b>PLANT AND EQUIPMENT</b>		
Buildings	\$ 659,768	\$ 658,773
Site improvements	1,910,703	1,910,703
Equipment	<u>957,722</u>	<u>1,003,916</u>
	\$ 3,528,193	\$ 3,573,392
Accumulated depreciation	<u>(2,884,586)</u>	<u>(2,810,854)</u>
Land	\$ 643,607	\$ 762,538
	<u>3,147,688</u>	<u>3,147,688</u>
Total plant and equipment	<u>\$ 3,791,295</u>	<u>\$ 3,910,226</u>
Total assets	<u>\$ 5,339,255</u>	<u>\$ 5,100,258</u>
<b>LIABILITIES AND FUND EQUITY</b>		
<b>CURRENT LIABILITIES</b>		
Cash overdraft	\$ 1,613,512	\$ 1,415,382
Accounts payable	411,262	376,086
Accrued compensated absences	118,378	83,853
Other payables	<u>24,646</u>	<u>22,792</u>
Total current liabilities	<u>\$ 2,167,798</u>	<u>\$ 1,898,113</u>
<b>FUND EQUITY</b>		
Contributed capital	\$ 3,553,383	\$ 3,641,842
Accumulated deficit	<u>(381,926)</u>	<u>(439,697)</u>
Total fund equity	<u>\$ 3,171,457</u>	<u>\$ 3,202,145</u>
Total liabilities and fund equity	<u>\$ 5,339,255</u>	<u>\$ 5,100,258</u>

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
ENTERPRISE FUNDS  
ENVIRONMENTAL SERVICES DISPOSAL FUND

STATEMENTS OF REVENUES, EXPENSES AND  
CHANGES IN ACCUMULATED DEFICIT  
Years Ended October 31, 1999 and 1998

	<u>1999</u>	<u>1998</u>
Operating revenues:		
Charges for services -		
Refuse collection	\$ 5,134,711	\$ 4,743,918
Grass cutting	82,585	33,829
Composting charges	244,242	189,115
Miscellaneous	<u>53,993</u>	<u>31,016</u>
Total operating revenues	<u>\$ 5,515,531</u>	<u>\$ 4,997,878</u>
Operating expenses:		
Collection and disposal	\$ 5,558,142	\$ 5,157,163
Administrative and general	315,752	258,366
Depreciation	<u>119,860</u>	<u>135,694</u>
Total operating expenses	<u>\$ 5,993,754</u>	<u>\$ 5,551,223</u>
Operating loss	\$ (478,223)	\$ (553,345)
Nonoperating revenues (expenses):		
Grant revenue	15,309	-
Net loss on sale of machinery and equipment	<u>(7,024)</u>	<u>(815)</u>
Loss before operating transfers	\$ (469,938)	\$ (554,160)
Other financing sources:		
Operating transfers in	<u>431,296</u>	<u>279,761</u>
Net loss	\$ (38,642)	\$ (274,399)
Add depreciation and loss on assets contributed or funded by other funds that reduce contributed capital	<u>96,413</u>	<u>109,559</u>
Increase (decrease) in retained earnings	\$ 57,771	\$ (164,840)
Accumulated deficit, beginning	<u>(439,697)</u>	<u>(274,857)</u>
Accumulated deficit, ending	<u>\$ (381,926)</u>	<u>\$ (439,697)</u>

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
ENTERPRISE FUNDS  
ENVIRONMENTAL SERVICES DISPOSAL FUND

STATEMENTS OF CASH FLOWS  
Years Ended October 31, 1999 and 1998

	<u>1999</u>	<u>1998</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Operating loss	\$ (478,223)	\$ (553,345)
Adjustments to reconcile operating loss to net cash provided by (used in) operating activities:		
Depreciation	119,860	135,694
Provision for uncollectible accounts	51,765	41,958
Changes in assets and liabilities:		
Increase in accounts receivable	(251,697)	(42,691)
Increase (decrease) in accounts payable	35,176	(287,200)
Increase in accrued compensated absences	34,525	67,581
Increase (decrease) in other payables	<u>1,854</u>	<u>(9,405)</u>
Net cash used in operating activities	<u>\$ (486,740)</u>	<u>\$ (647,408)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Grant revenue	\$ 15,309	\$ -
Transfer from other funds	273,302	279,761
Increase in cash overdraft	<u>198,129</u>	<u>369,742</u>
Net cash provided by noncapital financing activities	<u>\$ 486,740</u>	<u>\$ 649,503</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Fixed assets purchased	<u>\$ -0-</u>	<u>\$ (2,095)</u>
Increase in cash and cash equivalents	\$ -0-	\$ -0-
Cash and cash equivalents at beginning of year	<u>-</u>	<u>-</u>
Cash and cash equivalents at end of year	<u>\$ -0-</u>	<u>\$ -0-</u>
Noncash investing activity:		
Value of fixed assets transferred in from general fixed assets/contributed by other funds	<u>\$ 7,954</u>	<u>\$ 233,811</u>
Book value of assets scrapped	<u>\$ 7,024</u>	<u>\$ 815</u>

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
ENTERPRISE FUNDS  
ENVIRONMENTAL SERVICES DISPOSAL FUND

SCHEDULES OF OPERATING EXPENSES  
Years Ended October 31, 1999 and 1998

	<u>1999</u>	<u>1998</u>
Collection and disposal:		
Personnel cost	\$ 778,100	\$ 745,103
Training costs	11,542	11,436
Transportation	108,908	111,727
Contractual services	4,551,690	4,204,888
Supplies and materials	44,505	57,251
Maintenance	8,543	3,708
Equipment rental	<u>54,854</u>	<u>23,050</u>
Total collection and disposal	<u>\$ 5,558,142</u>	<u>\$ 5,157,163</u>
Administrative and general:		
Administrative cost (reimbursement to General Fund)	\$ 140,000	\$ 138,000
Telephone and utilities	26,217	19,746
Printing and binding	2,384	2,594
Postage	3,423	2,955
Bad debts	51,765	41,958
Professional services	1,500	2,494
Uninsured losses	32,187	30,351
Publication and recordation	15,801	8,425
Regulatory fees and penalties	2,292	4,648
Tourism	28,262	-
Miscellaneous	<u>11,921</u>	<u>7,195</u>
Total administrative and general	<u>\$ 315,752</u>	<u>\$ 258,366</u>
Depreciation	<u>\$ 119,860</u>	<u>\$ 135,694</u>
Total operating expenses	<u>\$ 5,993,754</u>	<u>\$ 5,551,223</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
ENTERPRISE FUNDS  
ANIMAL CONTROL SHELTER FUND

BALANCE SHEETS  
October 31, 1999 and 1998

ASSETS	<u>1999</u>	<u>1998</u>
<b>CURRENT ASSETS</b>		
Cash	\$ 2,940	\$ 2,531
Accounts receivable	6,227	9,941
Investments	51,867	34,599
Interest receivable	<u>576</u>	<u>542</u>
Total current assets	<u>\$ 61,610</u>	<u>\$ 47,613</u>
<b>PLANT AND EQUIPMENT</b>		
Buildings and improvements	\$ 491,312	\$ 478,263
Equipment	<u>358,557</u>	<u>351,122</u>
	\$ 849,869	\$ 829,385
Accumulated depreciation	<u>(595,734)</u>	<u>(519,667)</u>
Total plant and equipment	<u>\$ 254,135</u>	<u>\$ 309,718</u>
Total assets	<u>\$ 315,745</u>	<u>\$ 357,331</u>
<b>LIABILITIES AND FUND EQUITY</b>		
<b>CURRENT LIABILITIES</b>		
Accounts payable	\$ 5,424	\$ 3,827
Accrued compensated absences	8,225	7,191
Other payables	9,306	8,990
Due to other funds	<u>36,265</u>	<u>25,215</u>
Total current liabilities	<u>\$ 59,220</u>	<u>\$ 45,223</u>
<b>FUND EQUITY</b>		
Contributed capital	\$ 253,976	\$ 309,559
Retained earnings - unreserved and undesignated	<u>2,549</u>	<u>2,549</u>
Total fund equity	<u>\$ 256,525</u>	<u>\$ 312,108</u>
Total liabilities and fund equity	<u>\$ 315,745</u>	<u>\$ 357,331</u>

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
ENTERPRISE FUNDS  
ANIMAL CONTROL SHELTER FUND

STATEMENTS OF REVENUES, EXPENSES AND  
CHANGES IN RETAINED EARNINGS  
Years Ended October 31, 1999 and 1998

	<u>1999</u>	<u>1998</u>
Operating revenues:		
Shelter fees	\$ 140,773	\$ 136,452
Miscellaneous	<u>321</u>	<u>-</u>
Total operating revenues	<u>\$ 141,094</u>	<u>\$ 136,452</u>
Operating expenses:		
Cost of services	\$ 442,293	\$ 397,374
Administrative charge	90,929	105,000
Depreciation	<u>84,947</u>	<u>79,699</u>
Total operating expenses	<u>\$ 618,169</u>	<u>\$ 582,073</u>
Operating loss	\$ (477,075)	\$ (445,621)
Nonoperating revenues (expenses):		
Interest revenue	2,075	2,049
Loss on assets scrapped	<u>(776)</u>	<u>-</u>
Loss before operating transfers	\$ (475,776)	\$ (443,572)
Other financing sources:		
Operating transfers in	<u>390,053</u>	<u>363,873</u>
Net loss	\$ (85,723)	\$ (79,699)
Add depreciation and loss on assets contributed or funded by other funds or governments that reduces contributed capital	<u>85,723</u>	<u>79,699</u>
Increase in retained earnings	\$ -0-	\$ -0-
Retained earnings, beginning	<u>2,549</u>	<u>2,549</u>
Retained earnings, ending	<u>\$ 2,549</u>	<u>\$ 2,549</u>

See Notes to Financial Statements.



LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
ENTERPRISE FUNDS  
ANIMAL CONTROL SHELTER FUND

STATEMENTS OF CASH FLOWS  
Years Ended October 31, 1999 and 1998

	<u>1999</u>	<u>1998</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Operating loss	\$ (477,075)	\$ (445,621)
Adjustments to reconcile operating loss to net cash used in operating activities:		
Depreciation	84,947	79,699
Changes in assets and liabilities:		
Increase (decrease) in receivables	3,681	(3,662)
Increase in accounts payable	1,597	1,506
Increase (decrease) in other payables	1,349	(19)
Decrease in due from other funds	-	31,417
Increase in due to other funds	-	25,215
Net cash used in operating activities	<u>\$ (385,501)</u>	<u>\$ (311,465)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Decrease in cash overdraft	\$ -	\$ (17,313)
Operating transfers from other funds	<u>401,103</u>	<u>363,873</u>
Net cash provided by noncapital financing activities	<u>\$ 401,103</u>	<u>\$ 346,560</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of investments, net	\$ (17,268)	\$ (34,599)
Interest earnings	<u>2,075</u>	<u>2,049</u>
Net cash used in investing activities	<u>\$ (15,193)</u>	<u>\$ (32,550)</u>
CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES		
Purchase of equipment	\$ -0-	\$ (14)
Increase in cash and cash equivalents	\$ 409	\$ 2,531
Cash and cash equivalents at beginning of year	<u>2,531</u>	<u>-</u>
Cash and cash equivalents at end of year	<u>\$ 2,940</u>	<u>\$ 2,531</u>
Noncash capital and related financing activity:		
Capital assets acquired by contributions from other funds	<u>\$ 30,141</u>	<u>\$ 61,489</u>
Book value of capital assets scrapped	<u>\$ 776</u>	<u>\$ -0-</u>

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
ENTERPRISE FUNDS  
ANIMAL CONTROL SHELTER FUND

SCHEDULES OF COST OF SERVICES  
Years Ended October 31, 1999 and 1998

	<u>1999</u>	<u>1998</u>
Personnel cost	\$ 316,033	\$ 294,905
Materials and supplies	14,303	11,946
Transportation	22,749	22,563
Telephone and utilities	27,193	21,112
Maintenance	3,908	4,954
Printing and binding	3,873	3,300
Contractual services	29,177	28,500
Uniforms	2,295	1,326
Uninsured losses	21,688	7,535
Other	<u>1,074</u>	<u>1,233</u>
	<u>\$ 442,293</u>	<u>\$ 397,374</u>

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#### INTERNAL SERVICE FUNDS

Central Vehicle Maintenance - To account for the cost of operating and maintaining a facility for the upkeep and repair of city and parish vehicles. Such costs are billed to user departments at direct cost plus an amount estimated to allow recovery of all indirect costs.

Central Printing - To account for the cost of operating and maintaining a printing and reproduction shop. Such costs are billed to user departments at cost plus a rate set to allow recovery of indirect costs.

Self-Insurance Fund - To account for monies accumulated to provide self-insurance, excluding medical coverage, against any of the various loss claims which the Government may incur.

Group Hospitalization Fund - To account for monies accumulated to provide medical insurance coverage to employees of the Lafayette City-Parish Consolidated Government.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
ALL INTERNAL SERVICE FUNDS

COMBINING BALANCE SHEET  
October 31, 1999  
With Comparative Totals for October 31, 1998

ASSETS	Central Vehicle Maintenance	Central Printing
<b>CURRENT ASSETS</b>		
Cash	\$ 20,516	\$ -
Investments	380,037	-
Accrued interest receivable	4,220	-
Due from other funds	-	-
Due from component units	-	-
Due from other governmental agencies	-	-
Accounts receivable	523	4,702
Inventories, at cost (moving average)	354,025	28,283
Less allowance for obsolescence	(15,663)	-
Prepaid expenses	-	<u>30,382</u>
Total current assets	<u>\$ 743,658</u>	<u>\$ 63,367</u>
<b>PLANT AND EQUIPMENT</b>		
Buildings and improvements	\$ 1,212,005	\$ -
Equipment	<u>774,322</u>	<u>322,389</u>
	\$ 1,986,327	\$ 322,389
Accumulated depreciation	<u>(1,214,454)</u>	<u>(236,857)</u>
Net plant and equipment	<u>\$ 771,873</u>	<u>\$ 85,532</u>
 Total assets	 <u>\$ 1,515,531</u>	 <u>\$ 148,899</u>
<b>LIABILITIES AND FUND EQUITY</b>		
<b>CURRENT LIABILITIES</b>		
Cash overdraft	\$ -	\$ 38,176
Accounts payable	137,415	15,069
Retainage payable	-	-
Unpaid claims liability	-	-
Other payables	41,194	4,236
Due to other funds	-	-
Accrued compensated absences	<u>148,672</u>	<u>5,953</u>
Total current liabilities	<u>\$ 327,281</u>	<u>\$ 63,434</u>
<b>FUND EQUITY</b>		
Contributed capital	\$ 722,994	\$ 97,573
Retained earnings (accumulated deficits)	<u>465,256</u>	<u>(12,108)</u>
Total fund equity (deficit)	<u>\$ 1,188,250</u>	<u>\$ 85,465</u>
 Total liabilities and fund equity	 <u>\$ 1,515,531</u>	 <u>\$ 148,899</u>

See Notes to Financial Statements.

Self- Insurance Fund	Group Hospital- ization Fund	Totals	
		October 31, 1999	October 31, 1998
\$ 147,618	\$ -	\$ 168,134	\$ 129,272
2,744,508	-	3,124,545	2,677,271
30,475	-	34,695	41,932
514	170,749	171,263	66,478
-	7,527	7,527	-
-	-	-	623,801
4,593	126,117	135,935	893,255
-	-	382,308	278,713
-	-	(15,663)	(15,663)
-	-	30,382	17,684
<u>\$ 2,927,708</u>	<u>\$ 304,393</u>	<u>\$ 4,039,126</u>	<u>\$ 4,712,743</u>
\$ -	\$ -	\$ 1,212,005	\$ 1,212,005
-	-	1,096,711	1,099,027
<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 2,308,716</u>	<u>\$ 2,311,032</u>
-	-	(1,451,311)	(1,336,664)
<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 857,405</u>	<u>\$ 974,368</u>
<u>\$ 2,927,708</u>	<u>\$ 304,393</u>	<u>\$ 4,896,531</u>	<u>\$ 5,687,111</u>
\$ -	\$ 812,019	\$ 850,195	\$ 30,993
96,416	383,622	632,522	491,143
218,340	-	218,340	126,045
6,695,510	1,962,525	8,658,035	7,338,529
-	25,446	70,876	65,708
-	-	-	6,583
-	-	154,625	77,967
<u>\$ 7,010,266</u>	<u>\$ 3,183,612</u>	<u>\$10,584,593</u>	<u>\$ 8,136,968</u>
\$ -	\$ -	\$ 820,567	\$ 937,450
(4,082,558)	(2,879,219)	(6,508,629)	(3,387,307)
<u>\$(4,082,558)</u>	<u>\$(2,879,219)</u>	<u>\$(5,688,062)</u>	<u>\$(2,449,857)</u>
<u>\$ 2,927,708</u>	<u>\$ 304,393</u>	<u>\$ 4,896,531</u>	<u>\$ 5,687,111</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
ALL INTERNAL SERVICE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENSES  
AND CHANGES IN RETAINED EARNINGS (ACCUMULATED DEFICITS)  
Year Ended October 31, 1999  
With Comparative Totals for Year Ended October 31, 1998

	Central Vehicle <u>Maintenance</u>	Central <u>Printing</u>
Operating revenues:		
Charges for services	\$ 3,157,936	\$ 284,524
Miscellaneous	<u>2,246</u>	<u>-</u>
Total operating revenues	\$ 3,160,182	\$ 284,524
Cost of services rendered	<u>3,272,475</u>	<u>358,406</u>
Operating income (loss)	\$ (112,293)	\$ (73,882)
Nonoperating revenues (expenses):		
Investment income	7,415	-
State grant	-	-
Gain (loss) on assets scrapped (net)	<u>(516)</u>	<u>(932)</u>
Income (loss) before operating transfers	\$ (105,394)	\$ (74,814)
Other financing sources:		
Operating transfers in	-	-
Operating transfers out	<u>-</u>	<u>-</u>
Net income (loss)	\$ (105,394)	\$ (74,814)
Add depreciation and loss on assets contributed or funded by other funds that reduce contributed capital	<u>104,545</u>	<u>26,945</u>
Increase (decrease) in retained earnings	\$ (849)	\$ (47,869)
Retained earnings (accumulated deficits), beginning	<u>466,105</u>	<u>35,761</u>
Retained earnings (accumulated deficits), ending	<u>\$ 465,256</u>	<u>\$ (12,108)</u>

See Notes to Financial Statements.

Self- Insurance Fund	Group Hospital- ization Fund	Totals	
		October 31, 1999	October 31, 1998
\$ 5,511,093	\$ 8,873,333	\$17,826,886	\$16,064,116
<u>1,615,946</u>	<u>240,493</u>	<u>1,858,685</u>	<u>1,041,085</u>
\$ 7,127,039	\$ 9,113,826	\$19,685,571	\$17,105,201
<u>8,200,173</u>	<u>11,349,396</u>	<u>23,180,450</u>	<u>18,194,393</u>
\$ (1,073,134)	\$ (2,235,570)	\$ (3,494,879)	\$ (1,089,192)
35,685	178,367	221,467	287,979
22,048	-	22,048	969,089
<u>-</u>	<u>-</u>	<u>(1,448)</u>	<u>(4,943)</u>
\$ (1,015,401)	\$ (2,057,203)	\$ (3,252,812)	\$ 162,933
-	-	-	198,745
<u>-</u>	<u>-</u>	<u>-</u>	<u>(198,745)</u>
\$ (1,015,401)	\$ (2,057,203)	\$ (3,252,812)	\$ 162,933
-	-	131,490	132,407
\$ (1,015,401)	\$ (2,057,203)	\$ (3,121,322)	\$ 295,340
<u>(3,067,157)</u>	<u>(822,016)</u>	<u>(3,387,307)</u>	<u>(3,682,647)</u>
<u>\$ (4,082,558)</u>	<u>\$ (2,879,219)</u>	<u>\$ (6,508,629)</u>	<u>\$ (3,387,307)</u>



LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
ALL INTERNAL SERVICE FUNDS

COMBINING STATEMENT OF CASH FLOWS  
Year Ended October 31, 1999  
With Comparative Totals for Year Ended October 31, 1998

	Central Vehicle <u>Maintenance</u>	Central <u>Printing</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Operating loss	\$ (112,293)	\$ (73,882)
Adjustments to reconcile operating loss to net cash provided by (used in) operating activities:		
Depreciation	104,029	26,094
Changes in assets and liabilities	<u>45,758</u>	<u>(8,636)</u>
Net cash provided by (used in) operating activities	<u>\$ 37,494</u>	<u>\$ (56,424)</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>		
Increase (decrease) in cash overdraft	\$ -	\$ 38,177
Transfers to other funds	-	-
Transfers from other funds	-	-
State grant	<u>-</u>	<u>-</u>
Net cash provided by noncapital financing activities	<u>\$ -0-</u>	<u>\$ 38,177</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Investment income	\$ 8,391	\$ -
Sales (purchases) of investments, net	<u>(48,278)</u>	<u>16,978</u>
Net cash provided by (used in) investing activities	<u>\$ (39,887)</u>	<u>\$ 16,978</u>
Net increase (decrease) in cash and cash equivalents	\$ (2,393)	\$ (1,269)
Cash and cash equivalents at beginning of year	<u>22,909</u>	<u>1,269</u>
Cash and cash equivalents at end of year	<u>\$ 20,516</u>	<u>\$ -0-</u>
<b>Noncash capital and financing activities:</b>		
Capital assets acquired by contribution from other funds	<u>\$ 13,773</u>	<u>\$ 834</u>
Book value of capital assets scrapped	<u>\$ 516</u>	<u>\$ 932</u>

See Notes to Financial Statements.

Self- Insurance Fund	Group Hospital- ization Fund	Totals	
		October 31, 1999	October 31, 1998
\$ (1,073,134)	\$ (2,235,570)	\$ (3,494,879)	\$ (1,089,192)
-	-	130,123	131,185
<u>1,651,690</u>	<u>462,030</u>	<u>2,150,842</u>	<u>151,574</u>
\$ 578,556	\$ (1,773,540)	\$ (1,213,914)	\$ (806,433)
\$ -	\$ 781,026	\$ 819,203	\$ (164,694)
-	-	-	(198,745)
-	-	-	198,745
<u>645,849</u>	<u>-</u>	<u>645,849</u>	<u>345,288</u>
\$ 645,849	\$ 781,026	\$ 1,465,052	\$ 180,594
\$ 66,427	\$ 190,922	\$ 265,740	\$ 280,479
<u>(1,248,308)</u>	<u>801,592</u>	<u>(478,016)</u>	<u>263,048</u>
\$ (1,181,881)	\$ 992,514	\$ (212,276)	\$ 543,527
\$ 42,524	\$ -0-	\$ 38,862	\$ (82,312)
<u>105,094</u>	<u>-</u>	<u>129,272</u>	<u>211,584</u>
\$ 147,618	\$ -0-	\$ 168,134	\$ 129,272
\$ -0-	\$ -0-	\$ 14,607	\$ 289,991
\$ -0-	\$ -0-	\$ 1,448	\$ 4,943

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
INTERNAL SERVICE FUNDS  
CENTRAL VEHICLE MAINTENANCE FUND

STATEMENTS OF REVENUES, EXPENSES  
AND CHANGES IN RETAINED EARNINGS  
Years Ended October 31, 1999 and 1998

	<u>1999</u>	<u>1998</u>
Operating revenues:		
Charges for services	\$ 3,157,936	\$ 3,109,187
Miscellaneous	<u>2,246</u>	<u>1,832</u>
Total operating revenues	<u>\$ 3,160,182</u>	<u>\$ 3,111,019</u>
Cost of services rendered:		
Garage and service station expenses	\$ 2,784,515	\$ 2,627,997
Administration and warehousing expenses	383,931	316,655
Depreciation	<u>104,029</u>	<u>104,374</u>
Total cost of services rendered	<u>\$ 3,272,475</u>	<u>\$ 3,049,026</u>
Operating income (loss)	\$ (112,293)	\$ 61,993
Nonoperating revenues (expenses):		
Investment income	7,415	4,640
Loss on assets scrapped (net)	<u>(516)</u>	<u>(2,402)</u>
Net income (loss)	\$ (105,394)	\$ 64,231
Add depreciation and loss on assets contributed or funded by other funds that reduce contributed capital	<u>104,545</u>	<u>106,776</u>
Increase (decrease) in retained earnings	\$ (849)	\$ 171,007
Retained earnings, beginning	<u>466,105</u>	<u>295,098</u>
Retained earnings, ending	<u>\$ 465,256</u>	<u>\$ 466,105</u>

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
INTERNAL SERVICE FUNDS  
CENTRAL VEHICLE MAINTENANCE FUND

SCHEDULES OF OPERATING EXPENSES  
Years Ended October 31, 1999 and 1998

	<u>1999</u>	<u>1998</u>
Garage and service station expenses:		
Salaries	\$ 858,951	\$ 725,114
Retirement	54,741	50,818
Miscellaneous	6,165	7,972
Cost of materials used	1,681,372	1,681,496
Transportation	22,384	16,086
Equipment maintenance	9,035	9,742
Contractual services	2,472	190
Printing and binding	4,110	1,917
Safety equipment	2,207	1,903
Shop supplies	30,377	32,818
Insurance	<u>112,701</u>	<u>99,941</u>
	<u>\$ 2,784,515</u>	<u>\$ 2,627,997</u>
Administration and warehousing expenses:		
Salaries	\$ 251,395	\$ 190,135
Retirement	14,652	12,829
Miscellaneous	389	75
Transportation	4,658	5,483
Postage	344	190
Auditing fees	2,460	5,818
Janitorial supplies	9,144	7,145
Telephone	7,527	5,903
Utilities	64,130	61,066
Printing and binding	494	438
Safety equipment	23	22
Shop supplies	1,877	1,814
Insurance	<u>26,838</u>	<u>25,737</u>
	<u>\$ 383,931</u>	<u>\$ 316,655</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
INTERNAL SERVICE FUNDS  
CENTRAL PRINTING FUND

STATEMENTS OF REVENUES, EXPENSES  
AND CHANGES IN RETAINED EARNINGS  
Years Ended October 31, 1999 and 1998

	<u>1999</u>	<u>1998</u>
Operating revenues:		
Charges for services	\$ <u>284,524</u>	\$ <u>283,978</u>
Cost of services rendered:		
Cost of materials used	\$ 173,522	\$ 151,439
Personnel cost	130,265	122,387
Auditing	1,000	1,000
Depreciation	26,094	26,811
Telephone	1,020	766
Repairs and maintenance	1,385	1,175
Professional services	725	93
Duplicating expenses	24,101	-
Other	<u>294</u>	<u>491</u>
Total cost of services rendered	\$ <u>358,406</u>	\$ <u>304,162</u>
Operating loss	\$ (73,882)	\$ (20,184)
Nonoperating revenues:		
Loss on disposal of assets	<u>(932)</u>	<u>(2,541)</u>
Net loss	\$ (74,814)	\$ (22,725)
Add depreciation and loss on assets contributed or funded by other funds that reduce contributed capital	<u>26,945</u>	<u>25,631</u>
Increase (decrease) in retained earnings	\$ (47,869)	\$ 2,906
Retained earnings, beginning	<u>35,761</u>	<u>32,855</u>
Retained earnings (accumulated deficit), ending	<u>\$ (12,108)</u>	<u>\$ 35,761</u>

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
INTERNAL SERVICE FUNDS  
SELF-INSURANCE FUNDS

STATEMENT OF REVENUES, EXPENSES  
AND CHANGES IN ACCUMULATED DEFICIT  
Year Ended October 31, 1999

With Comparative Totals for Year Ended October 31, 1998

	Self- <u>Insurance</u>	Group Hospital- <u>ization</u>	<u>October 31,</u> <u>1999</u>	<u>Totals</u> <u>October 31,</u> <u>1998</u>
Operating revenues:				
Charges for services -				
Group insurance	\$ -	\$ 8,261,609	\$ 8,261,609	\$ 7,360,861
Insurance and bonds	646,992	611,724	1,258,716	1,245,870
Uninsured loss reimbursement	4,345,655	-	4,345,655	3,538,365
Administrative	518,446	-	518,446	525,855
Miscellaneous -				
Excess claims recovery	-	183,518	183,518	784,028
Subrogation recoveries	1,604,996	56,923	1,661,919	254,438
Other	<u>10,950</u>	<u>52</u>	<u>11,002</u>	<u>787</u>
Total operating revenues	<u>\$ 7,127,039</u>	<u>\$ 9,113,826</u>	<u>\$ 16,240,865</u>	<u>\$ 13,710,204</u>
Cost of services rendered:				
Administrative fees and insurance premiums	\$ 646,992	\$ 413,519	\$ 1,060,511	\$ 1,074,451
Professional fees	1,376,274	4,398	1,380,672	1,095,489
Claims and uninsured losses	5,644,628	10,743,920	16,388,548	11,975,981
Personnel cost	441,379	142,190	583,569	551,519
Transportation	3,802	-	3,802	2,440
Materials and supplies	24,006	9,218	33,224	46,773
Telephone	10,314	2,810	13,124	9,640
Printing and postage	2,954	8,972	11,926	10,582
Awards and advertising	21,589	-	21,589	16,788
Contractual services	-	23,807	23,807	27,383
Training	19,862	-	19,862	22,778
Other	<u>8,373</u>	<u>562</u>	<u>8,935</u>	<u>7,381</u>
Total cost of services rendered	<u>\$ 8,200,173</u>	<u>\$11,349,396</u>	<u>\$ 19,549,569</u>	<u>\$ 14,841,205</u>
Operating loss	<u>\$(1,073,134)</u>	<u>\$(2,235,570)</u>	<u>\$(3,308,704)</u>	<u>\$(1,131,001)</u>
Nonoperating revenues:				
Investment income	35,685	178,367	214,052	283,339
State grant	<u>22,048</u>	<u>-</u>	<u>22,048</u>	<u>969,089</u>
Income (loss) before operating transfers	<u>\$(1,015,401)</u>	<u>\$(2,057,203)</u>	<u>\$(3,072,604)</u>	<u>\$ 121,427</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
INTERNAL SERVICE FUNDS  
SELF-INSURANCE FUNDS

STATEMENT OF REVENUES, EXPENSES  
AND CHANGES IN ACCUMULATED DEFICIT (CONTINUED)  
Year Ended October 31, 1999  
With Comparative Totals for Year Ended October 31, 1998

	Self- Insurance	Group Hospital- ization	<u>Totals</u>	
			<u>October 31, 1999</u>	<u>October 31, 1998</u>
Income (loss) before operating transfers (brought forward)	\$(1,015,401)	\$(2,057,203)	\$(3,072,604)	\$ 121,427
Other financing sources (uses):				
Operating transfers in	-	-	-	198,745
Operating transfers out	-	-	-	(198,745)
Accumulated deficit, beginning	<u>(3,067,157)</u>	<u>(822,016)</u>	<u>(3,889,173)</u>	<u>(4,010,600)</u>
Accumulated deficit, ending	<u><u>\$(4,082,558)</u></u>	<u><u>\$(2,879,219)</u></u>	<u><u>\$(6,961,777)</u></u>	<u><u>\$(3,889,173)</u></u>

See Notes to Financial Statements.

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LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
INTERNAL SERVICE FUNDS  
SELF-INSURANCE FUNDS

SCHEDULE OF CHANGES IN RETAINED EARNINGS  
(ACCUMULATED DEFICIT) BY TYPE OF COVERAGE  
Year Ended October 31, 1999

	Retained Earnings (Accumulated Deficit) <u>10/31/98</u>	Revenues, Transfers and Internal <u>Adjustments</u>
<u>Self-Insurance Fund</u>		
Workmen's compensation	\$ (599,289)	\$ 1,293,312
Fire and extended coverage	(11,295)	2,972,511
Boiler and machinery	492,323	593,911
Auto and general liabilities	(2,376,406)	1,249,720
Fleet collision	114,479	44,119
Errors and omissions	(617,765)	451,871
Contingency reserve	(84,096)	47,635
Other	14,892	13,247
Administrative and general costs	<u>                  -</u>	<u>518,446</u>
	\$ (3,067,157)	\$ 7,184,772
<u>Group Hospitalization Fund</u>		
Employee hospitalization	<u>(822,016)</u>	<u>9,292,193</u>
	<u>\$ (3,889,173)</u>	<u>\$ 16,476,965</u>

<u>Insurance and Bonds</u>	<u>Expenses, Current Year Claims and Changes in Estimates</u>	<u>Retained Earnings (Accumulated Deficit) 10/31/99</u>
\$ 149,405	\$ 764,592	\$ (219,974)
241,850	1,727,131	992,235
241,850	140,959	703,425
639	3,152,934	(4,280,259)
-	233,402	(74,804)
-	1,015,718	(1,181,612)
-	-	(36,461)
13,247	-	14,892
-	<u>518,446</u>	-
<u>\$ 646,991</u>	<u>\$ 7,553,182</u>	<u>\$ (4,082,558)</u>
<u>413,519</u>	<u>10,935,877</u>	<u>(2,879,219)</u>
<u>\$1,060,510</u>	<u>\$ 18,489,059</u>	<u>\$ (6,961,777)</u>

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## FIDUCIARY TYPE FUNDS

### AGENCY FUNDS -

Payroll Fund - To account for payroll expenditures of the Government. Individual funds transmit monies needed to cover their share of payroll costs.

Consolidated Cash Account Fund - To account for monies held for component units that have different fiscal years than the Government. Monies held for the Government itself and for component units with the same fiscal year are reported in the applicable funds/component units.

Investment Trust Fund - To account for the external portion (i.e., the portion belonging to the non-component unit participants) of the Consolidated Cash Account Fund.

### EXPENDABLE TRUST FUNDS -

Unemployment Compensation Fund - To account for monies accumulated to provide insurance against unemployment compensation claims of past City employees.

Metrocode Retirement Fund - To account for monies accumulated to provide supplemental retirement benefits to three employees so that benefits to all former Metrocode employees are equitable upon retirement.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
ALL FIDUCIARY TYPE FUNDS

COMBINING BALANCE SHEET  
October 31, 1999  
With Comparative Totals for October 31, 1998

	Agency Funds	
ASSETS	Payroll Fund	Consolidated Cash Account Fund
Cash	\$ 265,962	\$ 213,769
Investments	-	3,974,401
Accrued interest receivable	-	44,132
Accounts receivable	-	-
Total assets	\$ 265,962	\$ 4,232,302
<b>LIABILITIES AND FUND BALANCES</b>		
Liabilities:		
Accrued liabilities	\$ 261,694	\$ -
Due to other funds	4,268	-
Due to component units	-	4,232,302
Total liabilities	\$ 265,962	\$ 4,232,302
Fund balances:		
Reserved	\$ -	\$ -
Unreserved and undesignated	-	-
Total fund balances	\$ -0-	\$ -0-
Total liabilities and fund balances	\$ 265,962	\$ 4,232,302

See Notes to Financial Statements.

<u>Expendable Trust Funds</u>			<u>Totals</u>	
<u>Investment Trust Fund</u>	<u>Unemployment Compensation Fund</u>	<u>Metrocode Retirement Fund</u>	<u>October 31, 1999</u>	<u>October 31, 1998</u>
\$ 62,651	\$ 14,272	\$ 828	\$ 557,482	\$ 549,971
1,164,810	265,355	15,391	5,419,957	4,954,843
12,934	2,947	171	60,184	77,602
-	-	300	300	-
<u>\$1,240,395</u>	<u>\$ 282,574</u>	<u>\$ 16,690</u>	<u>\$ 6,037,923</u>	<u>\$ 5,582,416</u>
\$ -	\$ -	\$ -	\$ 261,694	\$ 205,324
-	-	-	4,268	3,623
-	-	-	4,232,302	4,259,359
<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 4,498,264</u>	<u>\$ 4,468,306</u>
\$1,240,395	\$ -	\$ 16,690	\$ 1,257,085	\$ 832,158
-	282,574	-	282,574	281,952
<u>\$1,240,395</u>	<u>\$ 282,574</u>	<u>\$ 16,690</u>	<u>\$ 1,539,659</u>	<u>\$ 1,114,110</u>
<u>\$1,240,395</u>	<u>\$ 282,574</u>	<u>\$ 16,690</u>	<u>\$ 6,037,923</u>	<u>\$ 5,582,416</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
 LAFAYETTE, LOUISIANA  
 ALL EXPENDABLE TRUST FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCES  
 Year Ended October 31, 1999  
 With Comparative Totals for Year Ended October 31, 1998

	Unemployment Compensation <u>Fund</u>	Metrocode Retirement <u>Fund</u>	<u>Totals</u>	
			October 31, 1999	October 31, 1998
Revenues:				
Investment income	\$ 11,414	\$ 750	\$ 12,164	\$ 18,082
Expenditures:				
General government -				
Claims	\$ 20,476	\$ -	\$ 20,476	\$ 9,684
Retirement benefits	-	3,592	3,592	3,592
Total expenditures	\$ 20,476	\$ 3,592	\$ 24,068	\$ 13,276
Excess (deficiency) of revenues over expenditures	\$ (9,062)	\$ (2,842)	\$ (11,904)	\$ 4,806
Other financing sources:				
Transfer from other funds	9,684	-	9,684	30,848
Excess (deficiency) of revenues and other sources over expenditures	\$ 622	\$ (2,842)	\$ (2,220)	\$ 35,654
Fund balances, beginning	281,952	19,532	301,484	265,830
Fund balances, ending	<u>\$ 282,574</u>	<u>\$ 16,690</u>	<u>\$ 299,264</u>	<u>\$ 301,484</u>

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
AGENCY FUND TYPE  
PAYROLL FUND

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
Year Ended October 31, 1999

ASSETS	Balances October 31, <u>1998</u>	<u>Additions</u>	<u>Deductions</u>	Balances October 31, <u>1999</u>
Cash	\$ <u>208,947</u>	<u>\$49,520,341</u>	<u>\$49,463,326</u>	\$ <u>265,962</u>
LIABILITIES				
Accrued liabilities	\$ 205,324	\$49,469,449	\$49,413,079	\$ 261,694
Due to other funds	<u>3,623</u>	<u>50,892</u>	<u>50,247</u>	<u>4,268</u>
Total liabilities	\$ <u>208,947</u>	<u>\$49,520,341</u>	<u>\$49,463,326</u>	\$ <u>265,962</u>

See Notes to Financial Statements.



LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
AGENCY FUND TYPE  
CONSOLIDATED CASH ACCOUNT FUND

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
Year Ended October 31, 1999

ASSETS	Balances October 31, <u>1998</u>	Net Additions (Deductions)	Balances October 31, <u>1999</u>
Cash	\$ 270,317	\$ (56,548)	\$ 213,769
Investments	3,927,529	46,872	3,974,401
Accrued interest receivable on investments	<u>61,513</u>	<u>(17,381)</u>	<u>44,132</u>
Total assets	<u>\$ 4,259,359</u>	<u>\$ (27,057)</u>	<u>\$ 4,232,302</u>
<b>LIABILITIES</b>			
Due to component units	<u>\$ 4,259,359</u>	<u>\$ (27,057)</u>	<u>\$ 4,232,302</u>

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
EXPENDABLE TRUST FUND  
INVESTMENT TRUST FUND

STATEMENTS OF CHANGES IN NET ASSETS  
Years Ended October 31, 1999 and 1998

	<u>1999</u>	<u>1998</u>
Operations:		
Net investment income	\$ <u>37,856</u>	\$ <u>53,709</u>
Distributions to participants from net investment income	\$ <u>(37,856)</u>	\$ <u>(53,709)</u>
Other transactions :		
Participant deposits	\$2,363,127	\$1,913,363
Less distributions to participants	<u>1,935,358</u>	<u>1,995,172</u>
Increase (decrease) from other transactions and total increase (decrease) in net assets	\$ 427,769	\$ (81,809)
Net assets beginning	<u>812,626</u>	<u>894,435</u>
Net assets, ending	<u>\$1,240,395</u>	<u>\$ 812,626</u>

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
EXPENDABLE TRUST FUND  
UNEMPLOYMENT COMPENSATION FUND

STATEMENTS OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE  
Years Ended October 31, 1999 and 1998

	<u>1999</u>	<u>1998</u>
Revenues:		
Investment income	\$ 11,414	\$ 16,860
Expenditures:		
Claims	<u>20,476</u>	<u>9,684</u>
Excess (deficiency) of revenues over expenditures	\$ (9,062)	\$ 7,176
Other financing sources:		
Transfer from City General Fund	9,497	19,505
Transfer from Utility Fund	<u>187</u>	<u>11,343</u>
Excess of revenues and other sources over expenditures	\$ 622	\$ 38,024
Fund balance, beginning	<u>281,952</u>	<u>243,928</u>
Fund balance, ending	<u>\$ 282,574</u>	<u>\$ 281,952</u>

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
EXPENDABLE TRUST FUND  
METROCODE RETIREMENT FUND

STATEMENTS OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE  
Years Ended October 31, 1999 and 1998

	1999	1998
Revenues:		
Investment income	\$ 750	\$ 1,222
Expenditures:		
Current -		
General government:		
Retirement benefits	3,592	3,592
Deficiency of revenues over expenditures	\$ (2,842)	\$ (2,370)
Fund balance, beginning	19,532	21,902
Fund balance, ending	\$ 16,690	\$ 19,532

See Notes to Financial Statements.

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GENERAL FIXED ASSETS ACCOUNT GROUP

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

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

STATEMENT OF CHANGES IN GENERAL FIXED ASSETS  
Year Ended October 31, 1999

	Balance October 31, <u>1998</u>	<u>Additions</u>	<u>Deletions</u>	Balance October 31, <u>1999</u>
General fixed assets:				
Land	\$ 11,722,575	\$ 2,785,262	\$ -	\$ 14,507,837
Buildings and improvements	87,029,560	1,656,761	665,751	88,020,570
Equipment - Vehicles	24,316,167	2,061,644	764,513	25,613,298
Other	<u>15,364,740</u>	<u>2,130,177</u>	<u>1,175,441</u>	<u>16,319,476</u>
Total	<u>\$138,433,042</u>	<u>\$ 8,633,844</u>	<u>\$ 2,605,705</u>	<u>\$144,461,181</u>
Investment in general fixed assets	<u>\$138,433,042</u>	<u>\$ 8,633,844</u>	<u>\$ 2,605,705</u>	<u>\$144,461,181</u>

GENERAL LONG-TERM DEBT  
ACCOUNT GROUP

To account for unmatured principal amounts on general long-term obligations expected to be financed from governmental-type funds. Payment of maturing bond obligations, including interest, is accounted for in the debt service funds. Payment of accrued compensated absences is accounted for in the governmental fund from which the applicable employee's salary is normally paid.



LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

STATEMENT OF GENERAL LONG-TERM DEBT  
October 31, 1999

	City of Lafayette			
	1961	1985		
	Sales	Sales	Sewer	
	Tax	Tax	Assessment	
Consolidated Tax Bond Sinking Fund	Bonds	Bonds	Bonds	
<b>AMOUNT AVAILABLE AND TO BE PROVIDED FOR PAYMENT OF LONG-TERM DEBT</b>				
Amount available in Debt Service Funds for debt retirement	\$ 15,000	\$ 16,625,893	\$ 15,673,845	\$ 138,436
Amount to be provided from:				
Ad valorem taxes	-	-	-	-
Sales and use taxes	-	104,614,107	105,316,155	-
Excess annual revenues	-	-	-	-
Assessments	-	-	-	31,231
Total available and to be provided	\$ 15,000	\$121,240,000	\$120,990,000	\$ 169,667
<b>GENERAL LONG-TERM DEBT PAYABLE</b>				
Accrued compensated absences	\$ -	\$ -	\$ -	\$ -
Notes payable:				
Due within one year	-	-	-	-
Due after one year	-	-	-	-
Bonds payable:				
Due within one year	15,000	4,850,000	4,205,000	-
Due after one year	-	116,390,000	116,785,000	-
Special assessment debt with governmental commitment:				
Due within one year	-	-	-	56,556
Due after one year	-	-	-	113,111
Total general long-term debt	\$ 15,000	\$121,240,000	\$120,990,000	\$ 169,667

See Notes to Financial Statements.

Lafayette Parish						
Police Pension Note	Fire Pension Note	Certificates of Indebtedness, Series 1998 Sinking Fund	Contingencies Sinking Fund	GOB Jail Refunding Bonds	Accrued Compensated Absences	
\$ -	\$ -	\$ 2,000	\$ 298,080	\$ -	\$ -	
-	-	-	5,006,920	-	-	
-	-	-	-	-	-	C
30,957,889	20,390,338	2,728,000	-	488,000	3,730,423	O
-	-	-	-	-	-	
<u>\$30,957,889</u>	<u>\$20,390,338</u>	<u>\$ 2,730,000</u>	<u>\$ 5,305,000</u>	<u>\$ 488,000</u>	<u>\$ 3,730,423</u>	N
						T
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,730,423	I
						N
354,426	233,442	-	-	-	-	U
30,603,463	20,156,896	-	-	-	-	E
-	-	285,000	2,005,000	58,000	-	D
-	-	2,445,000	3,300,000	430,000	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
<u>\$30,957,889</u>	<u>\$20,390,338</u>	<u>\$ 2,730,000</u>	<u>\$ 5,305,000</u>	<u>\$ 488,000</u>	<u>\$ 3,730,423</u>	

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

STATEMENT OF GENERAL LONG-TERM DEBT (CONTINUED)  
October 31, 1999

	<u>Totals</u>	
	<u>October 31,</u> <u>1999</u>	<u>October 31,</u> <u>1998</u>
AMOUNT AVAILABLE AND TO BE PROVIDED FOR PAYMENT OF LONG-TERM DEBT		
Amount available in Debt Service Funds for debt retirement	\$ 32,753,254	\$ 27,713,584
Amount to be provided from:		
Ad valorem taxes	5,006,920	6,783,098
Sales and use taxes	209,930,262	169,008,337
Excess annual revenues	58,294,650	6,638,887
Assessments	<u>31,231</u>	<u>61,203</u>
Total available and to be provided	<u>\$306,016,317</u>	<u>\$210,205,109</u>
GENERAL LONG-TERM DEBT PAYABLE		
Accrued compensated absences	\$ 3,730,423	\$ 3,096,887
Notes payable:		
Due within one year	587,868	-
Due after one year	50,760,359	-
Bonds payable:		
Due within one year	11,418,000	10,714,000
Due after one year	239,350,000	196,168,000
Special assessment debt with governmental commitment:		
Due within one year	56,556	56,556
Due after one year	<u>113,111</u>	<u>169,666</u>
Total general long-term debt	<u>\$306,016,317</u>	<u>\$210,205,109</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

SCHEDULE OF CHANGES IN GENERAL LONG-TERM DEBT  
Year Ended October 31, 1999

	Balance October 31, 1998	Long-Term Debt Issued/ Compensation Accrued	Long-Term Debt Retired	Debt Service Funds Operations	Balance October 31, 1999
City of Lafayette -					
Amount available in debt service funds	\$ 27,431,682	\$ -	\$ -	\$ 5,021,492	\$ 32,453,174
Amount to be provided for retirement of long-term debt from:					
Ad valorem taxes	-	-	(15,000)	15,000	-
Sales and use taxes	169,008,338	54,600,000	(8,615,000)	(5,063,076)	209,930,262
Excess annual revenues	-	61,988,341	(10,640,114)	-	51,348,227
Assessments	<u>61,203</u>	<u>-</u>	<u>(56,556)</u>	<u>26,584</u>	<u>31,231</u>
Total available and to be provided	<u>\$196,501,223</u>	<u>\$116,588,341</u>	<u>\$(19,326,670)</u>	<u>\$ -0-</u>	<u>\$293,762,894</u>
General long-term debt payable	<u>\$196,501,223</u>	<u>\$116,588,341</u>	<u>\$(19,326,670)</u>	<u>\$ -0-</u>	<u>\$293,762,894</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

SCHEDULE OF CHANGES IN GENERAL LONG-TERM DEBT (CONTINUED)  
Year Ended October 31, 1999

	Balance October 31, 1998	Long-Term Debt Issued	Long-Term Debt Retired	Debt Service Funds Operations	Balance October 31, 1999
Lafayette Parish -					
Amount available in debt service funds	\$ 281,902	\$ -	\$ -	\$ 18,178	\$ 300,080
Amount to be provided for retirement of long-term debt from:					
Ad valorem taxes	6,783,098	-	(1,760,000)	(16,178)	5,006,920
Excess annual revenues	<u>3,542,000</u>	<u>-</u>	<u>(324,000)</u>	<u>(2,000)</u>	<u>3,216,000</u>
Total available and to be provided	<u>\$10,607,000</u>	<u>\$ -0-</u>	<u>\$(2,084,000)</u>	<u>\$ -0-</u>	<u>\$ 8,523,000</u>
General long-term debt payable	<u>\$10,607,000</u>	<u>\$ -0-</u>	<u>\$(2,084,000)</u>	<u>\$ -0-</u>	<u>\$ 8,523,000</u>
Lafayette City-Parish -					
Amount to be provided for retirement of long-term debt from:					
Excess annual revenues	<u>\$ 3,096,887</u>	<u>\$ 633,536</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 3,730,423</u>
General long-term debt payable	<u>\$ 3,096,887</u>	<u>\$ 633,536</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 3,730,423</u>

## 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. Funding is provided by the repayment of a loan made under a UDAG grant and commencing in 1994, an ad valorem tax approved by voters of the District.

### CAJUNDOME OPERATING FUND -

A multi-purpose civic center that is financed by user fees and Lafayette City-Parish Consolidated Government appropriations.

### PENSION TRUST FUNDS -

Firemen's Pension and Relief Fund - To account for a pension fund established for classified employees of the Lafayette Fire Department which was merged with its statewide system in the current fiscal year. It is anticipated that the assets remaining in the Fund, with the exception of the amount related to the deferred retirement program, will be transferred to the State retirement system to retire a portion of the debt incurred at the time of merger.

Police Pension and Relief Fund - To account for a pension fund established for all classified employees of the Lafayette Police Department which was merged with its statewide system in the current fiscal year. It is anticipated that the assets remaining in the Fund will be transferred to the State retirement system to retire a portion of the debt incurred at the time of merger.

### CITY COURT OF LAFAYETTE -

City Court of Lafayette operations are administered by two elected judges. The operations are funded by court costs charged by City Court on the various cases.

### MARSHAL-CITY COURT OF LAFAYETTE -

The Marshal, an elected official, is charged with the responsibility of conducting policing and security functions for City Court of Lafayette. Operations are funded by court costs charged by City Court attributable to the performance of the Marshal's duties.

### LAFAYETTE PUBLIC TRUST FINANCING AUTHORITY -

The Lafayette Public Trust Financing Authority (LPTFA) was created as a public trust to provide financing for residential facilities to low and moderate income families within the Parish of Lafayette. The beneficiary of the trust is the City of Lafayette, Louisiana.

### CRIMINAL COURT FUND -

To account for the operations of the court, including expenses of the district judges and district attorney.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
ALL COMPONENT UNITS

COMBINING BALANCE SHEET

October 31, 1999

With Comparative Totals for October 31, 1998

ASSETS	Downtown Development <u>Authority</u>	Cajundome Operating <u>Fund</u>	<u>Pension Trust Funds</u>	
			Firemen's Pension and Relief Fund	Police Pension and Relief Fund
Current assets:				
Cash	\$ 150	\$ 3,370,246	\$ 190,912	\$ 59,905
Due from consolidated cash account fund	597,566	-	-	-
Investments	-	-	3,549,436	1,113,766
Accrued interest receivable	-	8,580	39,413	12,367
Accounts receivable	-	228,875	-	-
Taxes receivable	156,600	-	-	-
Due from primary government	-	-	-	-
Other receivables	152,518	237,690	-	-
Restricted assets:				
Cash	-	-	-	-
Due from consolidated cash account fund	-	-	-	-
Investments	-	-	-	-
Accrued interest receivable	-	-	-	-
Loans receivable	-	-	-	-
Deposits	-	7,692	-	-
Land and building	29,454	-	-	-
Equipment	28,677	-	-	-
Deferred charges	-	-	-	-
Amount to be provided for retirement of general long-term debt	<u>8,795</u>	<u>370,331</u>	<u>-</u>	<u>-</u>
 Total assets	 <u>\$ 973,760</u>	 <u>\$ 4,223,414</u>	 <u>\$ 3,779,761</u>	 <u>\$ 1,186,038</u>

City Court of Lafayette	Marshal - City Court of Lafayette	Lafayette Public Trust Financing Authority	Criminal Court Fund	Totals	
				October 31, 1999	October 31, 1998
\$ 2,836,303	\$ 82,753	\$ -	\$ 100	\$ 6,540,369	\$ 5,137,448
-	-	-	-	597,566	372,903
-	-	-	-	4,663,202	16,655,169
-	-	-	18,025	78,385	219,749
-	10,083	-	-	238,958	269,047
-	-	-	-	156,600	234,504
-	-	-	1,040,816	1,040,816	304,446
2,402	-	-	554,710	947,320	805,837
-	-	1,290,571	-	1,290,571	1,240,383
-	-	3,870,865	-	3,870,865	3,474,483
-	-	13,074,379	-	13,074,379	14,354,017
-	-	32,740	-	32,740	38,266
-	-	3,792,875	-	3,792,875	4,865,192
-	-	-	-	7,692	7,692
-	-	-	-	29,454	163,911
548,847	-	-	200,479	778,003	739,808
-	-	622,475	-	622,475	708,273
-	-	-	-	379,126	383,357
<u>\$ 3,387,552</u>	<u>\$ 92,836</u>	<u>\$22,683,905</u>	<u>\$ 1,814,130</u>	<u>\$ 38,141,396</u>	<u>\$ 49,974,485</u>

(continued)



LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
ALL COMPONENT UNITS

COMBINING BALANCE SHEET (CONTINUED)  
October 31, 1999  
With Comparative Totals for October 31, 1998

LIABILITIES AND FUND EQUITY	Downtown Development <u>Authority</u>	Cajundome Operating <u>Fund</u>	<u>Pension Trust Funds</u>	
			Firemen's Pension and Relief Fund	Police Pension and Relief Fund
Liabilities (payable from current assets):				
Bank overdraft	\$ -	\$ -	\$ -	\$ -
Accounts payable and accrued liabilities	14,676	263,498	-	-
Other payables	-	-	-	-
Accrued payments - Deferred retirement program	-	-	769,902	-
Due to other governmental agencies	-	-	-	-
Due to primary government	-	-	-	-
Deferred revenues	309,118	519,520	-	-
Liabilities (payable from restricted assets):				
Revenue bonds payable	-	-	-	-
Accrued liabilities	-	-	-	-
Leases payable	-	65,795	-	-
Notes payable	-	217,068	-	-
Total liabilities	<u>\$ 323,794</u>	<u>\$ 1,065,881</u>	<u>\$ 769,902</u>	<u>\$ -0-</u>
Fund equity:				
Investment in general fixed assets	\$ 58,131	\$ -	\$ -	\$ -
Retained earnings - Reserved	-	-	-	-
Fund balances - Reserved	-	3,082,996	3,009,859	1,186,038
Unreserved and undesignated	<u>591,835</u>	<u>74,537</u>	<u>-</u>	<u>-</u>
Total fund equity	<u>\$ 649,966</u>	<u>\$ 3,157,533</u>	<u>\$ 3,009,859</u>	<u>\$ 1,186,038</u>
Total liabilities and fund equity	<u>\$ 973,760</u>	<u>\$ 4,223,414</u>	<u>\$ 3,779,761</u>	<u>\$ 1,186,038</u>

See Notes to Financial Statements.

City Court of Lafayette	Marshal - City Court of Lafayette	Lafayette Public Trust Financing Authority	Criminal Court Fund	Totals	
				October 31, 1999	October 31, 1998
\$ -	\$ -	\$ -	\$ 1,545,688	\$ 1,545,688	\$ 287,686
-	2,819	-	60,433	341,426	612,067
621,393	4,530	-	-	625,923	897,591
-	-	-	-	769,902	820,825
75,223	-	-	-	75,223	182,728
86,514	-	-	7,530	94,044	17,012
-	-	-	-	828,638	722,976
-	-	8,823,874	-	8,823,874	11,293,095
-	-	63,474	-	63,474	68,732
-	-	-	-	65,795	44,603
-	-	-	-	217,068	266,354
<u>\$ 783,130</u>	<u>\$ 7,349</u>	<u>\$ 8,887,348</u>	<u>\$ 1,613,651</u>	<u>\$13,451,055</u>	<u>\$15,213,669</u>
\$ 548,847	\$ -	\$ -	\$ 200,479	\$ 807,457	\$ 903,719
-	-	8,832,887	-	8,832,887	8,404,884
-	-	-	-	7,278,893	18,279,997
<u>2,055,575</u>	<u>85,487</u>	<u>4,963,670</u>	<u>-</u>	<u>7,771,104</u>	<u>7,172,216</u>
<u>\$ 2,604,422</u>	<u>\$ 85,487</u>	<u>\$13,796,557</u>	<u>\$ 200,479</u>	<u>\$24,690,341</u>	<u>\$34,760,816</u>
<u>\$ 3,387,552</u>	<u>\$ 92,836</u>	<u>\$22,683,905</u>	<u>\$ 1,814,130</u>	<u>\$38,141,396</u>	<u>\$49,974,485</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
COMPONENT UNITS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES -  
ALL GOVERNMENTAL FUND TYPES  
Year Ended October 31, 1999  
With Comparative Totals for Year Ended October 31, 1998

	<u>Downtown Development Authority</u>	<u>Cajundome Operating Fund</u>	<u>City Court of Lafayette</u>
Revenues:			
Taxes	\$ 310,706	\$ -	\$ -
Intergovernmental	-	1,321,547	-
Charges for services	-	3,815,094	-
Fines and forfeits	-	-	417,876
Investment income	26,261	139,110	43,201
Miscellaneous	-	43,929	436
Total revenues	<u>\$ 336,967</u>	<u>\$ 5,319,680</u>	<u>\$ 461,513</u>
Expenditures:			
Current -			
General government	\$ 11,108	\$ 677,476	\$ 209,490
Economic development and assistance	418,648	-	-
Culture and recreation	-	4,086,510	-
Capital projects	-	9,451	-
Debt service -			
Principal retirement	-	-	-
Interest and fees	-	-	-
Total expenditures	<u>\$ 429,756</u>	<u>\$ 4,773,437</u>	<u>\$ 209,490</u>
Excess (deficiency) of revenues over expenditures	\$ (92,789)	\$ 546,243	\$ 252,023
Other financing sources (uses):			
Proceeds from sale of land	280,000	-	-
Proceeds from issuance of debt	-	52,597	-
Transfers from primary government	38,193	300,000	-
Transfers to primary government	-	-	-
Excess of revenues and other financing sources over expenditures and other uses	\$ 225,404	\$ 898,840	\$ 252,023
Fund balances, beginning	<u>366,431</u>	<u>2,258,693</u>	<u>1,803,552</u>
Fund balances, ending	<u>\$ 591,835</u>	<u>\$ 3,157,533</u>	<u>\$ 2,055,575</u>

See Notes to Financial Statements.

Marshal - City Court of Lafayette	Lafayette Public Trust Financing Authority	Criminal Court Fund	Totals	
			October 31, 1999	October 31, 1998
\$ -	\$ -	\$ -	\$ 310,706	\$ 260,326
-	-	109,393	1,430,940	1,450,904
120,857	-	27,575	3,963,526	4,356,288
20,497	-	467,888	906,261	773,986
695	299,368	13,175	521,810	526,129
-	67,688	405,333	517,386	292,647
<u>\$ 142,049</u>	<u>\$ 367,056</u>	<u>\$ 1,023,364</u>	<u>\$ 7,650,629</u>	<u>\$ 7,660,280</u>
\$ 144,892	\$ 17,289	\$ 2,068,941	\$ 3,129,196	\$ 3,223,166
-	-	-	418,648	423,573
-	-	-	4,086,510	4,256,783
-	-	-	9,451	17,495
-	-	-	-	718,000
-	-	-	-	71,138
<u>\$ 144,892</u>	<u>\$ 17,289</u>	<u>\$ 2,068,941</u>	<u>\$ 7,643,805</u>	<u>\$ 8,710,155</u>
\$ (2,843)	\$ 349,767	\$ (1,045,577)	\$ 6,824	\$ (1,049,875)
-	-	-	280,000	-
-	-	-	52,597	-
-	-	1,045,577	1,383,770	1,668,080
-	(300,000)	-	(300,000)	(184,531)
\$ (2,843)	\$ 49,767	\$ -0-	\$ 1,423,191	\$ 433,674
88,330	4,913,903	-	9,430,909	8,997,235
<u>\$ 85,487</u>	<u>\$ 4,963,670</u>	<u>\$ -0-</u>	<u>\$10,854,100</u>	<u>\$ 9,430,909</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
COMPONENT UNITS

COMBINING STATEMENT OF REVENUES, EXPENSES  
AND CHANGES IN RETAINED EARNINGS -  
ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS  
Year Ended October 31, 1999  
With Comparative Totals for Year Ended October 31, 1998

	Firemen's Pension and Relief Fund	Police Pension and Relief Fund	Lafayette Public Trust Financing Authority
Revenues:			
Contributions from employees	\$ 21,811	\$ 24,219	\$ -
Contributions from employer - Matching contribution	23,249	24,219	-
Interest earned on loans	-	-	358,953
Investment income	450,645	93,558	1,026,485
Miscellaneous income	-	-	-
Total revenues	<u>\$ 495,705</u>	<u>\$ 141,996</u>	<u>\$1,385,438</u>
Operating expenses:			
Annuity benefits	\$ 20,640	\$ 233,487	\$ -
Disability benefits	-	23,539	-
Refunds to terminated employees	-	-	-
Drop payments	-	-	-
Interest on bonds	-	-	807,577
Amortization of bond issue costs	-	-	85,798
General and administrative	4,598	18,983	64,060
Foreclosure and real estate owned expenses	-	-	-
Transfer to state retirement system	<u>11,175,599</u>	<u>1,198,189</u>	<u>-</u>
Total operating expenses	<u>\$ 11,200,837</u>	<u>\$ 1,474,198</u>	<u>\$ 957,435</u>
Income (loss) before operating transfers	\$ (10,705,132)	\$ (1,332,202)	\$ 428,003
Other financing sources:			
Operating transfers from primary government	<u>211,927</u>	<u>-</u>	<u>-</u>
Net income (loss)	\$ (10,493,205)	\$ (1,332,202)	\$ 428,003
Fund equity, beginning	<u>13,503,064</u>	<u>2,518,240</u>	<u>8,404,884</u>
Fund equity, ending	<u>\$ 3,009,859</u>	<u>\$ 1,186,038</u>	<u>\$8,832,887</u>

See Notes to Financial Statements.

<u>Totals</u>	
<u>October 31,</u> <u>1999</u>	<u>October 31,</u> <u>1998</u>
\$ 46,030	\$ 1,259,822
47,468	1,216,299
358,953	472,578
1,570,688	3,637,406
-	<u>1,070</u>
<u>\$ 2,023,139</u>	<u>\$ 6,587,175</u>
\$ 254,127	\$ 2,614,335
23,539	233,332
-	125,143
-	162,784
807,577	978,740
85,798	75,685
87,641	174,436
-	9,064
<u>12,373,788</u>	<u>-</u>
<u>\$ 13,632,470</u>	<u>\$ 4,373,519</u>
\$(11,609,331)	\$ 2,213,656
<u>211,927</u>	<u>198,755</u>
\$(11,397,404)	\$ 2,412,411
<u>24,426,188</u>	<u>22,013,777</u>
<u>\$ 13,028,784</u>	<u>\$ 24,426,188</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
COMPONENT UNITS  
LAFAYETTE PUBLIC TRUST FINANCING AUTHORITY

STATEMENTS OF CASH FLOWS  
Years Ended October 31, 1999 and 1998

	<u>1999</u>	<u>1998</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Operating income	\$ 428,003	\$ 614,556
Adjustments to reconcile operating income to net cash provided by operating activities:		
Amortization of bond issue cost	85,798	75,683
Accretion of discount on investment	(424,697)	(603,536)
Amortization of bond discount	23,392	23,462
Changes in assets and liabilities:		
Decrease in accrued interest receivable	5,526	5,699
Decrease in accrued service fees	500	(309)
Increase (decrease) in accrued interest on bonds payable	<u>(6,783)</u>	<u>(23,040)</u>
Net cash provided by operating activities	<u>\$ 111,739</u>	<u>\$ 92,515</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Principal collected on mortgage-loans	\$ 1,072,317	\$ 1,066,858
Principal paid on revenue bonds	<u>(2,492,613)</u>	<u>(2,187,031)</u>
Net cash used in capital and related financing activities	<u>\$(1,420,296)</u>	<u>\$(1,120,173)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Principal collected on mortgage-backed securities	\$ 1,374,439	\$ 1,311,334
Purchase of investments	<u>(15,692)</u>	<u>(104,865)</u>
Net cash provided by investing activities	<u>\$ 1,358,747</u>	<u>\$ 1,206,469</u>
Increase in cash and cash equivalents	\$ 50,190	\$ 178,811
Cash and cash equivalents at beginning of year	<u>1,240,381</u>	<u>1,061,570</u>
Cash and cash equivalents at end of year	<u>\$ 1,290,571</u>	<u>\$ 1,240,381</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
COMPONENT UNITS  
LAFAYETTE PUBLIC TRUST FINANCING AUTHORITY

STATEMENTS OF CASH FLOWS (CONTINUED)  
Years Ended October 31, 1999 and 1998

	<u>1999</u>	<u>1998</u>
Supplemental disclosures of cash flow information:		
Cash paid during the period -		
Investment income	<u>\$ 814,360</u>	<u>\$ 1,001,780</u>
Reconciliation of cash and cash equivalents per statement of cash flows to the balance sheet:		
Cash and cash equivalents, beginning of year -		
Cash - restricted	\$ -	\$ 45
Interest bearing deposits - restricted	<u>1,240,381</u>	<u>1,061,525</u>
Total cash and cash equivalents	<u>\$ 1,240,381</u>	<u>\$ 1,061,570</u>
Cash and cash equivalents, end of year -		
Interest bearing deposits - restricted	<u>\$ 1,290,571</u>	<u>\$ 1,240,381</u>
Increase	<u>\$ 50,190</u>	<u>\$ 178,811</u>

See Notes to Financial Statements.



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

BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS  
October 31, 1999  
With Comparative Totals for October 31, 1998

	Govern- mental <u>Fund Type</u>	Account Group General Fixed <u>Assets</u>	<u>Totals</u>	
ASSETS	<u>General</u>	<u>Assets</u>	<u>1999</u>	<u>1998</u>
Cash	\$ 100	\$ -	\$ 100	\$ 100
Due from primary government	1,040,816	-	1,040,816	1,590
Due from other governmental agencies	554,710	-	554,710	355,709
Machinery and equipment	-	200,479	200,479	192,941
Interest receivable	<u>18,025</u>	<u>-</u>	<u>18,025</u>	<u>13,851</u>
Total assets	<u>\$1,613,651</u>	<u>\$ 200,479</u>	<u>\$1,814,130</u>	<u>\$ 564,191</u>
LIABILITIES AND FUND BALANCE				
LIABILITIES				
Bank overdraft	\$1,545,688	\$ -	\$1,545,688	\$ 287,686
Accounts payable and contract retainage	1,207	-	1,207	28,216
Accrued liabilities	59,226	-	59,226	38,336
Due to primary government	<u>7,530</u>	<u>-</u>	<u>7,530</u>	<u>17,012</u>
Total liabilities	\$1,613,651	\$ -0-	\$1,613,651	\$ 371,250
FUND BALANCE				
Investment in general fixed assets	<u>-</u>	<u>200,479</u>	<u>200,479</u>	<u>192,941</u>
Total liabilities and fund balance	<u>\$1,613,651</u>	<u>\$ 200,479</u>	<u>\$1,814,130</u>	<u>\$ 564,191</u>

See Notes to Financial Statements.

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

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended October 31, 1999

With Comparative Actual Amounts for Year Ended October 31, 1998

	1999		Variance - Favorable (Unfavorable)	1998 Actual
	Budget	Actual		
<b>Revenues:</b>				
Intergovernmental -				
Federal grant	\$ 38,320	\$ 18,848	\$ (19,472)	\$ 17,475
Contributions from local government	73,566	90,545	16,979	67,428
Charges for services -				
Court costs	24,000	27,575	3,575	25,360
Fines and forfeits	427,300	467,888	40,588	404,713
Investment income	200	13,175	12,975	11,048
Miscellaneous -				
Salary reimbursement	474,920	405,333	(69,587)	269,695
Other	700	-	(700)	243
Total revenues	<u>\$ 1,039,006</u>	<u>\$ 1,023,364</u>	<u>\$ (15,642)</u>	<u>\$ 795,962</u>
<b>Expenditures:</b>				
General government -				
Personnel costs	\$ 1,888,901	\$ 1,765,827	\$ 123,074	\$1,424,501
Contractual services	197,741	194,223	3,518	200,611
Telephone	29,969	26,836	3,133	18,760
Office	18,286	17,389	897	15,960
Other	10,173	9,102	1,071	1,075
Supplies and materials	48,371	46,202	2,169	51,900
Equipment purchases	-	-	-	889
Repairs and maintenance	9,362	9,362	-	10,348
Total expenditures	<u>\$ 2,202,803</u>	<u>\$ 2,068,941</u>	<u>\$ 133,862</u>	<u>\$1,724,044</u>
Deficiency of revenues over expenditures	\$(1,163,797)	\$(1,045,577)	\$ 118,220	\$ (928,082)
<b>Other financing sources (uses):</b>				
Transfers from primary government	1,163,797	1,045,577	(118,220)	932,613
Transfers to primary government	-	-	-	(4,531)
Excess (deficiency) of revenues and other sources over expenditures	\$ -0-	\$ -0-	\$ -0-	\$ -0-

(continued)

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

GENERAL FUND

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

Year Ended October 31, 1999

With Comparative Actual Amounts for Year Ended October 31, 1998

	<u>1999</u>		Variance - Favorable (Unfavorable)	<u>1998</u> Actual
	<u>Budget</u>	<u>Actual</u>		
Excess (deficiency) of revenues and other sources over expenditures (balance forwarded)	<u>\$ -0-</u>	\$ -0-	<u>\$ -0-</u>	\$ -0-
Fund balance, beginning		<u>-</u>		<u>-</u>
Fund balance, ending		<u>\$ -0-</u>		<u>\$ -0-</u>

See Notes to Financial Statements.

COMPLIANCE AND INTERNAL CONTROL  
AND  
OTHER GRANT INFORMATION

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**BROUSSARD, POCHÉ, LEWIS & BREAUX, L.L.P.**  
C E R T I F I E D P U B L I C A C C O U N T A N T S

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

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To the Lafayette City-Parish  
Council of Lafayette, Louisiana

We have audited the financial statements of Lafayette City-Parish Consolidated Government, and the combining, individual fund and account group financial statements as of and for the year ended October 31, 1999, and have issued our report thereon dated March 16, 2000. We conducted our audit in accordance with generally accepted auditing standards, the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and the Louisiana Governmental Audit Guide.

Eugene C. Gilder, CPA\*  
Donald W. Kelley, CPA\*  
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\*  
Stephen L. Lambousy, CPA\*  
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Patrick D. McCarthy, CPA\*  
Martha B. Wyatt, CPA\*  
Troy J. Breaux, CPA\*  
Fayette T. Dupré, CPA\*

**Compliance**

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 grants, 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 instances of noncompliance that are required to be reported under Government Auditing Standards which are described in the accompanying schedule of findings and questioned costs as items 1999-3, and 1999-6 through 1999-8.

**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

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Geraldine J. Wimberley, CPA\* 1995  
Rodney L. Savoy, CPA\* 1996  
Larry G. Broussard, CPA\* 1997  
Lawrence A. Cramer, CPA\* 1999  
Michael P. Crochet, CPA\* 1999

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Certified Public Accountants  
Society of Louisiana Certified  
Public Accountants*

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 1999-1, 1999-2, 1999-4, 1999-5, and 1999-9.

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 items 1999-1 and 1999-5 to be 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, Poché, Lewis, + Breaux, L.L.P.*

Lafayette, Louisiana  
March 16, 2000



**BROUSSARD, POCHÉ, LEWIS & BREAUX, 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

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Public Accountants*

To the Lafayette City-Parish  
Council of Lafayette, Louisiana

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, 1999. 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.

We conducted our audit of compliance in accordance with generally accepted auditing standards; 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.

As described in items 1999-11 through 1999-14 in the accompanying schedule of findings and questioned costs, Lafayette City-Parish Consolidated Government did not comply with requirements regarding reporting and special tests and provisions that are applicable to its Section 8 Housing Assistance Program and as described in 1999-16, requirements regarding suspension and debarment were not complied with for the Federal Transit Administration grant. Compliance with such requirements is necessary, in our opinion, for Lafayette City-Parish Consolidated Government to comply with requirements applicable to each program.



In our opinion, except for the noncompliance described in the preceding paragraph, 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, 1999.

#### 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. The reportable conditions are described in the accompanying schedule of findings and questioned costs as items 1999-10, 1999-11, 1999-14, and 1999-15.

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 items 1999-14 and 1999-15 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, Poche, Lewis & Breaux, LLP.*

Lafayette, Louisiana  
March 16, 2000

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ended October 31, 1999

Section I. Summary of Auditors' Results

*Financial Statements*

Type of auditors' report issued: adverse.

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  None Reported

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

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
14.855 and 14.857	Section 8 Housing Assistance Program
20.507	Federal Transit Administration Community Oriented Policing Services (COPS)

Dollar threshold used to distinguish between type A and type B programs:  
\$300,000.

Auditee qualified as low-risk auditee?        \_\_\_ Yes        X No

Section II.    Financial Statement Findings

**#1999-1 Coding of Receipts**

Finding:    Each month, an account receivable is recorded in the Group Insurance Fund for the amount receivable from the fire and police retirees for their insurance contributions. Beginning in January of 1999, the State began making the pension payments and sending the group and life insurance withholding to Lafayette Consolidated Government (LCG). When these payments were received, they were recorded as revenue instead of an account receivable collection. As a result of this, the account receivable and revenue were both overstated by \$169,000 at year end. An audit adjustment was made to correct for this. In addition, bond and fee forfeitures received from City Court of Lafayette during year were incorrectly recorded in the Criminal Court Fund instead of the City General Fund.

Recommendation:    The general ledger should be monitored to ensure collections are being recorded in the correct accounts.

**#1999-2 Heymann Arts Center Reserve Fund (HPACC)**

Finding:    LCG's accounting department and HPACC personnel were unable to adequately reconcile several of the general ledger account balances at year end. These accounts included accounts receivable, accounts payable, deferred revenue, ticket sales revenue and promoter expenses. In addition, it was noted that during the reconciliation process, the ticket sales and a miscellaneous revenue account were used to force some of the other accounts, where balances were known, to balance.

Recommendation:    Reconciliations should be prepared monthly and should reflect all monthly transactions.

**#1999-3 Blanket Purchase Agreement**

Finding:    A blanket purchase agreement issued for the purchase of parts to replenish stock was used to repair the engine on one of the Transit buses. This violates LCG's purchasing procedures as outlined in PPM 050-1. A regular purchase order should have been issued.

Recommendation:    Procedures should be established to ensure that blanket purchase agreements are used only for the purpose intended and for which approval was obtained.

#### #1999-4 Vieux Chenes Golf Course

Finding: During the course of the audit, it was noted that the daily sales reports were being altered to agree with the daily intake of cash. This occurred until July of 1999 when a cash short/over account was established to account for any differences. At year end, that account reflected cash over of \$4,943. The only explanation we could get for the large balance was that the golf pro sometimes fails to take the portion related to sales of the pro shop out of the daily deposit and so possibly that amount is in this account. Although the golf course and pro shop are run out of the same cash register, the pro shop is not accounted for on LCG's books; it is the responsibility of the golf pro. In addition, the fee charged by the bank for credit card sales this fiscal year was not allocated to the golf pro for the portion related to the pro shop sales as it should have been.

Recommendation: Procedures need to be established to ensure that significant amounts of cash shortages or overages are investigated on a daily basis and that the fee applicable to the credit card sales of the pro shop are allocated to the golf pro on a regular basis.

#### #1999-5 Utility Fund

Finding: The problems detailed below were encountered during our audit of the Utility Fund.

- 1) The cash accounts were not properly reconciled at year end for the receipts fund and the operations and maintenance fund. Adjustments were made during the year to balance to amounts estimated to be correct; however, this was a "plug" figure and did not actually balance the accounts. The errors causing the accounts to be out of balance were discovered during the audit and adjustments were made.
- 2) The October 31, 1999 general ledger was out of balance by \$33,515. In addition, the electric operating expense subledger balance did not agree to the general ledger balance at year end due to an August journal voucher that apparently did not get posted to the subledger. The amount of the journal voucher was \$2,738,077.
- 3) The detailed listing of security deposits and the related accrued interest began omitting some customer balances in March of 1999. This listing is used by accounting to adjust the interest payable at the end of each month. Because the listing was omitting deposits, the accrued interest balance at year end was understated by \$157,250. An audit adjustment was made to properly reflect the payable account at year end. In addition, the total of the security deposits included on the listing that was being generated was approximately \$546,000 less than the actual liability. If the liability had been reconciled to the listing as it should have been, the error with the listing would have been discovered the month it occurred rather than during the audit process.

Recommendation: Reconciliations need to be prepared for all applicable general ledger accounts and the general ledger needs to be monitored on a monthly basis for reasonableness and accuracy.

**#1999-6 Franchise Fee**

Finding: The 1974 franchise agreement with Trans Louisiana Gas Company (Transla) for its operation in the City of Lafayette expired in March of 1999 and the ordinance extending the agreement to April 5, 2000 was not approved until October 8, 1999. Therefore, from the time the agreement expired until the extension was granted, Transla operated its gas utility and used the City's rights of way without a franchise contrary to Section 2-11 of the Charter which requires an ordinance to grant, renew or extend a franchise.

Recommendation: Determine what action needs to be taken, if any, for fees collected when Transla operated without a franchise in place requiring payment of same. Also, some type of mechanism should be in place which notifies appropriate individuals when these type of agreements are expiring so that timely action can be taken.

**#1999-7 Waiver of Fees**

Finding: Rental and parking fees in the amount of \$7,750 were waived on events at HPACC for which it appears that Council approval should have been obtained to waive such fees. Although LCG is listed as a sponsor on these events, LCG's participation in the event is questionable as far as state law is concerned.

Recommendation: Procedures should be established ensuring Council approval of fees waived for events put on by other entities.

**#1999-8 Write-off of Sewer Assessment**

Finding: During the fiscal year, a sewer assessment in the amount of \$12,932 was written off. It appears to have been written off because the property is owned by a nonprofit organization and is therefore, considered a "non-service" property. We know of no provision in the law which allows a governmental entity to write-off an assessment for this reason.

Recommendation: We recommend that the legal department be consulted to determine the action needed to remedy the situation. If the property owner does not want to pay they should be handled like any other property owner.

**#1999-9 Federal Transit Administration (FTA) Capital Grants**

Finding: There is still one FTA capital grant awarded to the Government which has not been recorded in the budgetary system. This grant is for 30 bus shelters and land under #LA-90-X-149. This finding was included in finding #98-9 reported in the 1998 audit.

Recommendation: Grant awards should be budgeted when received. If this is a grant that the Government still intends and is able to use, then a budgetary revision should be processed to reflect the revenue and related expenditures.

### Section III. Federal Award Findings and Questioned Costs

#### **#1999-10 Requests for Reimbursement**

Finding: When testing the requests for reimbursement for the FTA Parish Transit Study, FTA Planning (97-98), FTA Section 8 (98-99), and Federal Highway Administration (FHWA) Planning (98-99) grants, it was noted that requests are not being prepared in a timely manner. The expenditures tested were incurred in April 1999, May 1999 and June 1999 and the requests were not prepared until October 1999. A similar finding was reported in the 1998 audit as #98-6.

Recommendation: Requests should be made in a timely manner.

#### **#1999-11 Administrative Fee**

Finding: The administrative fee for the Section 8 Housing Program is calculated based on the number of units under lease at the rate approved by HUD. We tested the Lafayette Housing Authority's schedule of administrative fees earned for the year by agreeing the number of units under lease to the number of checks issued that month. For one of the months tested, the number of checks issued exceeded the number used in the calculation by 4 resulting in administrative fees being under reported by \$147. We also noted that the Lafayette Consolidated Government's accounting department is maintaining a schedule of administrative fees and it does not agree to the one we received from the Lafayette Housing Authority.

Recommendation: The number of units under lease should agree to the number of checks issued and the schedules being maintained should agree. The differences should be investigated.

#### **#1999-12 HUD Quarterly Report**

Finding: HUD-52683, Report on Program Utilization, is a required quarterly special report when occupancy is below 90 percent. Based on our examination of data on file, occupancy was below 90 percent during the current fiscal year and the report was only prepared twice. This finding was included in the 1998 audit report as #98-13.

Recommendation: The report needs to be prepared quarterly as required.

#### **#1999-13 Tenant Utility Allowances**

Finding: Again this year, there was no documentation to support the annual review of the tenant utility allowances, as required by HUD. Based on information examined during the audit, it appears that the review has not been done since 1988. This finding is a repeat #98-14 reported in the 1998 audit.

Recommendation: The tenant utility allowances should be reviewed as required by HUD.

**#1999-14 Tenant Files**

Finding: In reviewing 25 Section 8 Housing Assistance Program tenant files, the following problems were identified (a similar finding (#98-16) was reported in the 1998 audit):

- 1) For one tenant file tested, when recertification was done in May of 1998 the total tenant payment exceeded the gross rent and therefore, no payment was being made for housing assistance or utility allowance. Because a tenant can remain in the program for six months while paying their own full rent and utilities, this participant should have been removed from the program in November of 1998 which would have opened a place for someone on the waiting list. Recertification was not done again until February of 1999 when the tenant lost her job. At that point she started receiving payments again.
- 2) For one tenant file tested, based on the information on file, the housing assistance payment was computed as \$45. However, checks were issued for \$46 from the beginning of the year until May of 1999 resulting in questioned costs of \$6. Although this amount is immaterial it is indicative of an internal control weakness.
- 3) For three tenant files tested, the utility allowance was computed incorrectly. This resulted in questioned costs of \$126. It also resulted in the Government receiving less in Section 8 funding than they were entitled to had the correct information been used. This amount was \$290. Amounts here are also immaterial but an indication of weakness in controls.
- 4) For one tenant files tested, the annual recertification was due in March of 1999 and not done until July of 1999. For another tenant, the annual recertification was due in April of 1999 and as of the date tested had not been completed.
- 5) For one tenant file tested, the annual recertification was done in May of 1999 but the inspection was not done until November of 1999. The inspection before this one was dated January 26, 1998 which indicates a time lapse between inspections of almost two years.

Recommendation: Procedures should be established and followed to ensure compliance with the requirements related to the tenant files.

**#1999-15 Disadvantaged Business Enterprises (DBE) Quarterly Reports**

Finding: Several problems were noted with the DBE quarterly reports prepared for the Federal Transit Administration as follows (a similar finding (#98-18) was reported in the 1998 audit):

- 1) The total reported for the year as paid to a DBE did not agree to the amount paid according to the accounting records. The difference was \$27,477. The amount reported was less than the accounting records by this amount.
- 2) The report for the 4th period of 1999 was mathematically incorrect, resulting in an incorrectly computed DBE goal % achieved.
- 3) The amount reported as the total contracts awarded to all contractors did not reconcile to the amount recorded in the general ledger.
- 4) Some line items were entered incorrectly.

Recommendation: Procedures should be established to ensure that these reports are reviewed for accuracy before being submitted to the grantor.

**#1999-16 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 with Affiliated Blind of Louisiana, Inc. for the procurement of services in excess of \$100,000 and based on our discussions with appropriate personnel, the required certification was not obtained.

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



LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

SCHEDULE OF PRIOR YEAR FINDINGS  
Year Ended October 31, 1999

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

**Finding #98-1**

Act 551 of the 1991 regular session requires that more than fifty percent of the available funds of the Fire and Police Pension funds must be invested in interest-bearing securities of the United States government or certificates of deposit backed by local bank securities. At October 31, 1998, the Police Pension Fund had only 46.57% of such investments and, therefore, violated the state law. A similar finding (#97-1) was reported in the 1997 audit.

Current Status: Since the merger of the Fire and Police Pension Funds with the State system as of November 1, 1998, all funds have either been transferred to the State or are invested by LCG in compliance with Act 551 of the 1991 regular session.

**Finding #98-2**

A log of the activity related to RMRS-Postage by Phone is still not being maintained. This should be done to keep track of the funds on deposit with RMRS. This finding is a repeat of #97-3 reported in the 1997 audit.

Current Status: The Postage by Phone balance is being tracked and reconciled monthly through the prepaid postage account along with a reconciliation of all postage transactions.

**Finding #98-3**

In a test of 40 group insurance claims processed during the current fiscal year, one of the claims was processed incorrectly. The claim was \$35; however, the amount entered was \$38 causing an overpayment of \$3. Claims are entered into the computer system which automatically figures the payment amount. This claim was apparently not reviewed for accuracy after it was processed. A similar finding (#97-7) was reported in the 1997 audit.

Current Status: The Group Insurance Section was made aware of the error and have been reminded to be more careful in the future.

**Finding #98-4**

In a test of 60 cash disbursements, one of the disbursements requiring a purchase order was approved by Purchasing without the purchase order. This was a purchase made by the Police Department and although they followed the procedures and issued a purchase order, they failed to forward it to Purchasing with the invoice. Instead of Purchasing sending it back for the proper documentation, they noted that the procedure was improper, attached a DPR and approved it.

Current Status: All concerned parties in Purchasing have discussed this finding, and will be more diligent in their review of DPR's to keep this situation from recurring. They will also better document any cases in which this situation may occur, to include written notice to the department if the correct procedures are not followed.

**Finding #98-5**

Support examined for check #182888 was \$11.43 less than the amount of the check. Upon further investigation, it was discovered that the division for which the disbursement was being made informed Accounts Payable that the amount of the check needed to be increased. Accounts Payable increased the payment amount with obtaining support.

Current Status: The Accounts Payable staff have been instructed not to pay any amount different from the invoice amount without a revised invoice and/or written documentation and approval from the division charged.

**Finding #98-6**

When testing the requests for reimbursement for the FHWA Hurricane Evacuation, FTA Parish Transit Study, FTA MPO Planning (97-98) and FTA Section 8 (96-97) grants, it was noted that requests are not being prepared in a timely manner. The expenditures tested were incurred in February 1998, July 1998, and October 1998 and the requests were not prepared until March 1999.

Current Status: Reimbursement requests should be submitted between 30 and 45 days after the end of the month. Copies of all draw downs are forwarded to Accounting personnel, who maintain a reconciliation with the general ledger. The Grant Accounting Analyst is working with the Grant Administrators to effect timely reimbursement requests. However, this is still an ongoing process and some requests are still not being requested in the required time frame. The finding is repeated in the 1999 audit.

**Finding #98-7**

Certificates of Indebtedness in the amount of \$3,000,000 were issued to finance construction of the new health unit facility. The ordinance approving the issuance required the establishment of Sinking Fund to account for the debt service. A Sinking Fund was not established as required. In addition, the long-term debt was not recorded in the General Long-Term Debt Account Group. An audit adjustment was made to correct these at October 31, 1998.

Current Status: This finding was resolved by the establishment of the Sinking Fund and the recordation of the long-term debt in the General Long-Term Debt Account Group.

**Finding #98-8**

Current year activity was improperly recorded in the FHWA 96-97 grant (fund 228). The grant period ended October 31, 1997 and, therefore, the activity should have been recorded in the FHWA 97-98 grant (fund 231).

Current Status: This specific finding was corrected. Similar instances of this are being prevented through monitoring by the Grant Accounting Analyst.

**Finding #98-9**

There are still three FTA capital grants awarded to the Government which have not been recorded in the budgetary system. These consist of grants for the purpose of acquiring electronic fare boxes, miscellaneous equipment, and bus shelters. This finding was reported in the 1996 audit and not repeated in the 1997 audit due to the status of the finding as reported in the Government's schedule of prior year findings. Based on that schedule, budget revisions had been prepared by public works staff responsible for the various purchases and were to be sent through the system for council action. However, as of October 31, 1998 the budget revisions had not been processed.

Current Status: The grant funding has been budgeted in the current fiscal year based upon availability and need. The Grant Accounting Analyst is actively working with these programs. However, there is still one available grant that has not been budgeted. The finding is repeated in the current year.

**Finding #98-10**

In the 1997 fiscal year, \$150,000 of CDBG funds were disbursed to Lafayette Catholic Services in the form of a loan. The amount was properly recorded as an external appropriation in the CDBG program; however, the loan was not recorded in the CD - First Time Homebuyer Fund until the 1998 fiscal year.

Current Status: This specific finding has been corrected and loan payments are being properly recorded. Community Development personnel are working with Accounting personnel to prevent a similar occurrence in the future.

**Finding #98-11**

In January 1996, a new contract was entered into for wholesale water sales to another municipality. However, data processing was not informed of the rate change and as a result, the old rate was incorrectly used in the water billings for twenty-three months. This resulted in an under billing of \$111,849. Procedures should be implemented to assure rate changes on negotiated wholesale contracts are implemented timely and accurately.

Current Status: This finding was corrected and a written policy was instituted by the Lafayette Utilities System. The policy is titled "Wholesale Water Contract & Billing Policy."

Section II. Internal Control and Compliance Material to Federal Awards

**Finding #98-12**

The total amount reported as expended on the Grantee Performance Report prepared for the 1997 CDBG program year did not agree to the total expenditures reported on the general ledger and there was no reconciliation of the two. The difference was \$18,637. The amount on the Grantee Performance Report exceeded the general ledger by this amount.

Current Status: This finding has been resolved. The Grantee Performance Report is no longer a required report.

**Finding #98-13**

HUD-52683 was prepared for the quarters ended March 31, 1998 and September 30, 1998 but not for the other quarters during the fiscal year. In fiscal year 1997, the report had not been prepared for any of the quarters as reported in #97-10.

Current Status: Beginning October 1, 1997, administration of the HUD Section 8 program was contracted out to the Housing Authority of Lafayette, an agency separate from LCG. According to the Housing Authority, HUD-52683 is only required to be submitted twice a year, for periods ending March 31 and September 30. However, based on the regulations, it appears this is a quarterly report. This finding is repeated in the 1999 audit.

**Finding #98-14**

Again this year, there was no documentation to support the annual review of the tenants' utility allowances, as required by HUD to determine the reasonableness of the allowances. Based on information examined during the audit, it appears that the review has not been done since 1988. This finding is a repeat of #97-13 reported in the 1997 audit.

Current Status: In earlier discussions regarding this finding, the Housing Authority of Lafayette noted that they were negotiating a contract with an outside agency to update the Utility Allowance Schedule. However, the Housing Authority has completed the update in-house and it is currently pending adoption. The finding is repeated in the 1999 audit.

**Finding #98-15**

When testing HUD required reports, it was noted that amounts were calculated incorrectly. The wrong administrative fee was used in one instance and in the other instance, the maximum annual contribution was computed incorrectly for the Voucher Program. In addition, the Year-End Settlement reports at December 31, 1998 were not prepared in a timely manner. A similar finding (#97-15) was reported in the 1997 audit.

Current Status: Year-end Settlement statements are being prepared and mailed to the HUD office in Fort Worth, Texas within 45 days of the fiscal year end.

**Finding #98-16**

In reviewing 25 Section 8 Housing Assistance Program tenant files, the following problems were identified (a similar finding [#97-11] was reported in the 1997 audit):

- 1) For eight tenant files tested, the gross rent exceeded the fair market rent. This resulted in questioned costs of \$2,443. In some instances, the reason the gross rent exceeded the fair market rent was because recertification had not taken place in a two-year period and the fair market rents had changed. However, in the other instances, the Lafayette Housing Authority used the City's fair market rents instead of the Parish's.
- 2) For seven tenant files tested, recertifications were not performed on an annual basis, as required.
- 3) For two tenant files tested, a change in income was overlooked. One of the instances was discovered four months later and the other one was not discovered. This resulted in questioned costs of \$588.
- 4) For three tenant files tested, the utility allowance entered into the computer system was incorrect. This resulted in questioned costs of \$72. It also resulted in the Government receiving less in Section 8 funding than they were entitled to, had the correct information been entered. The amount was only \$65. However, it is indicative of an internal control weakness.
- 5) For one of the tenant files tested, the incorrect number of allowances was used in computing the total tenant payment. This resulted in questioned costs of \$108.

Current Status: The Housing Authority of Lafayette has developed and is now using several logs and reports to track program activities, including recertifications, HQS inspections, interim changes, MTCS reporting and other HUD required functions. However, problems were encountered again this year and a similar finding is included in the 1999 audit.

**Finding #98-17**

The rate used to compute administrative fees for the Section 8 Housing Assistance Program for the period of October 1997 through December 1997 was incorrect. The old rate of \$40.30 was used instead of the new rate which became effective October 1, 1997 of \$35.22. This resulted in questioned costs of \$2,413.

Current Status: Lafayette Consolidated Government Accounting personnel are independently from the Housing Authority of Lafayette, verifying directly with HUD the administration fee for the year.

**Finding #98-18**

Several problems were noted with the DBE quarterly reports prepared for the Federal Transit Administration as follows (a similar finding [#97-14] was reported in the 1997 audit):

- 1) The total reported for the year as paid to a DBE did not agree to the amount paid according to the accounting records. The difference was \$29,616. The amount reported was less than the accounting records by this amount.
- 2) The report for the 4th period of 1998 was mathematically incorrect.
- 3) The amount reported as the total contracts awarded to all contractors did not reconcile to the amount recorded in the general ledger.

Current Status: Quarterly reports are being reconciled to the general ledger by Accounting Division personnel prior to submission. However, problems were encountered again this year and the finding is repeated in the 1999 audit.

**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, 1999

Federal Grantor/Pass-Through Grantor/Program Title	CFDA Number	Federal Assistance I.D. Number	Pass- Through Grantor's Number
DIRECT PROGRAMS:			
U.S. Department of Housing and Urban Development - Community Development Block Grant:			
Entitlement Grant	14.218	B-94-MC-22-0003	N/A
	14.218	B-96-MC-22-0003	N/A
	14.218	B-97-MC-22-0003	N/A
	14.218	B-98-MC-22-0003	N/A
	14.218	B-99-MC-22-0003	N/A
 Housing Counseling Grant	 14.802	 HC980861023	 N/A
 Section 8 Housing Assistance	 14.855		
	and		
	14.857	FW-2093	N/A
 H.O.M.E. Investment Partnership Program	 14.239	 M-95-MC-22-0202	 N/A
	14.239	M-96-MC-22-0202	N/A
	14.239	M-97-MC-22-0202	N/A
	14.239	M-98-MC-22-0202	N/A
	14.239	M-99-MC-22-0202	N/A
 Emergency Shelter Grant	 14.231	 S-98-MC-22-0004	 N/A
 U.S. Department of Transportation and Development - Federal Transit Administration			
	20.507	LA-90-X149	N/A
	20.507	LA-90-X215	N/A
	20.507	LA-90-X201	N/A
	20.507	LA-90-X193	N/A
	20.507	LA-90-X137	N/A

<u>Total Current Year Expenditures</u>	<u>Total Amount Provided to Subrecipients</u>
\$ 79,489	\$ 76,002
224,789	181,180
66,257	31,270
1,353,659	122,584
<u>659,862</u>	<u>67,509</u>
\$ <u>2,384,056</u>	\$ <u>478,545</u>
\$ <u>9,000</u>	\$ <u>-0-</u>
\$ <u>641,930</u>	\$ <u>-0-</u>
\$ 32,000	\$ -
85,200	-
438,732	-
391,296	-
70,822	-
<u>1,018,050</u>	<u>-0-</u>
\$ <u>66,838</u>	\$ <u>66,838</u>
\$ 40,579	\$ -
450,000	-
826,916	-
118,179	-
173	-
<u>1,435,847</u>	<u>-0-</u>

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LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
Year Ended October 31, 1999

<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 (CONTINUED):			
U.S. Department of Justice - Community Oriented Policing Services	-	95-CCWX0267	N/A
	-	97-PRWX0248	N/A
Local Law Enforcement Block Grant	-	97-LBVX5217	N/A
	-	98-LB-VX-5217	N/A
Drug Court Initiative	-	99-DC-VX-0017	N/A
PASS-THROUGH PROGRAMS:			
U.S. Department of Housing and Urban Development - Louisiana Department of Social Services: Emergency Shelter Grant	14.231	N/A	370-900689
	14.231	N/A	370-800492
U.S. Department of Labor - State Department of Labor: Job Training Partnership Act -			
Title IIA	17.250	N/A	98/99-41-IIA
Title IIA	17.250	N/A	98/99-41-INC
Title IIB	17.250	N/A	98/99-41-IIB
Title IIC	17.250	N/A	98/99-41-IIC
Title III	17.250	N/A	98/99-41-3
State Department of Education: Cooperative Agreement - Title J	17.250	N/A	9-00-175-3041-2
	17.250	N/A	8-08-175-3041-2

Total Current Year Expenditures	Total Amount Provided to Subrecipients
\$ 281,992	\$ -
<u>24,338</u>	<u>-</u>
\$ <u>306,330</u>	\$ <u>-0-</u>
\$ 144,374	\$ -
<u>15,001</u>	<u>-</u>
\$ <u>159,375</u>	\$ <u>-0-</u>
\$ 86,529	\$ -0-
\$ 67,371	\$ 67,371
<u>43,728</u>	<u>43,728</u>
\$ <u>111,099</u>	\$ <u>111,099</u>
\$ 339,647	\$ -
57,382	-
412,319	-
85,210	-
<u>646,753</u>	<u>-</u>
\$ <u>1,541,311</u>	\$ <u>-0-</u>
\$ 1,432	\$ -
<u>28,465</u>	<u>-</u>
\$ <u>29,897</u>	\$ <u>-0-</u>

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LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
Year Ended October 31, 1999

Federal Grantor/Pass-Through Grantor/Program Title	CFDA Number	Federal Assistance I.D. Number	Pass- Through Grantor's Number
PASS-THROUGH PROGRAMS (CONTINUED):			
State Department of Labor:			
School-To-Work Grant	87.278E	N/A	-
JTPA - Welfare To Work (98)	17.253	N/A	-
JTPA - Title III SBNR (98-99)	17.246	N/A	941-97-09- 175-2009-3N
U.S. Department of Transportation -			
Federal Highway Administration:			
Department of Transportation and Development			
	20.205	M-8196(001)	700-18-55
	20.205	PL-0011(023)	736-28-0019
	20.205	TSMA-0098(012)	737-99-0463
	20.205	FAP-ER-93(004)	736-28-003
	20.205	PL-0011(022)	736-28-0017
	20.205	PL-0011(021)	736-28-0015
Federal Transit Administration:			
Department of Transportation and Development			
	20.505	LA-80-X006	736-28-0013
	20.505	LA-80-X007	736-28-0018
	20.505	LA-80-X008	736-28-0021
Louisiana Highway and Safety Commission-			
Alcohol Traffic Action Campaign			
	-	-	9909
	-	-	0009
U.S. Department of Justice -			
Louisiana Commission of Law Enforcement and Administration of Criminal Justice:			
Court Delay Reduction	16.579	N/A	B99-4-002
	16.579	N/A	98-B4-B.10-0066

<u>Total Current Year Expenditures</u>	<u>Total Amount Provided to Subrecipients</u>
\$ 5,473	\$ -0-
\$ 207,726	\$ -0-
\$ 85,730	\$ -0-
\$ 9,265	\$ -
19,701	-
7,756	-
1,459	-
177,815	-
<u>81,630</u>	<u>-</u>
\$ 297,626	\$ -0-
\$ 16,765	\$ -
19,167	-
<u>3,401</u>	<u>-</u>
\$ 39,333	\$ -0-
\$ 44,944	\$ -
<u>2,064</u>	<u>-</u>
\$ 47,008	\$ -0-
\$ 12,613	\$ -
<u>6,235</u>	<u>-</u>
\$ 18,848	\$ -0-

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LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
Year Ended October 31, 1999

<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>
U.S. Department of Education - Louisiana Department of Education: Drug-Free Schools and Communities Act of 1986	84.186 84.186	N/A N/A	28-99-73-68-1 554262
U.S. Department of Agriculture and Forestry - Louisiana Department of Education: National School Lunch Program	10.555	N/A	-

<u>Total</u> <u>Current Year</u> <u>Expenditures</u>	<u>Total Amount</u> <u>Provided to</u> <u>Subrecipients</u>
\$ 9,147	\$ -
<u>4,275</u>	<u>-</u>
\$ <u>13,422</u>	\$ <u>-0-</u>
\$ <u>32,333</u>	\$ <u>-0-</u>
\$ <u>8,537,761</u>	\$ <u>656,482</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended October 31, 1999

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 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. Food Distribution

Nonmonetary assistance is reported in the schedule at the fair market value of the commodities received and disbursed.

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LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
COMMUNITY DEVELOPMENT BLOCK GRANT FUNDS  
PROGRAM YEARS 1992, 1993, 1994, 1996, 1997, 1998 and 1999  
CDBG No. B-92-MC-22-0003; B-93-MC-22-0003;  
B-94-MC-22-0003; B-96-MC-22-003; B-97-MC-22-003;  
B-98-MC-22-003; and B-99-MC-22-003

STATEMENT OF SOURCE AND STATUS OF FUNDS  
Inception to October 31, 1998

	<u>1992</u>	<u>1993</u>	<u>Program 1994</u>
Total Funds			
CDBG allocation	\$ 1,265,000	\$ 1,727,000	\$ 1,879,000
Other grants	8,344	-	-
Other income accrued	<u>29,579</u>	<u>-</u>	<u>-</u>
Total funds	<u>\$ 1,302,923</u>	<u>\$ 1,727,000</u>	<u>\$ 1,879,000</u>
Funds drawn by grantee	\$ 1,265,000	\$ 1,726,195	\$ 1,877,237
Funds requested subsequently	-	-	383
Funds earned not yet requested	-	-	-
Funds requested not yet earned	-	-	-
Other grants	8,344	-	-
Program income	<u>27,719</u>	<u>805</u>	<u>1,380</u>
Total program expenditures	<u>\$ 1,301,063</u>	<u>\$ 1,727,000</u>	<u>\$ 1,879,000</u>
Funds remaining to be expended	<u>\$ 1,860</u>	<u>\$ -0-</u>	<u>\$ -0-</u>
Funds remaining to be drawn	<u>\$ -0-</u>	<u>\$ 805</u>	<u>\$ 1,380</u>

<u>Year</u>				
<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>Total</u>
\$ 1,724,000	\$ 2,516,000	\$ 2,445,000	\$ 2,459,000	\$14,015,000
-	16,000	9,000	-	33,344
<u>5,198</u>	<u>23,282</u>	<u>36,564</u>	<u>31,811</u>	<u>126,434</u>
<u>\$ 1,729,198</u>	<u>\$ 2,555,282</u>	<u>\$ 2,490,564</u>	<u>\$ 2,490,811</u>	<u>\$14,174,778</u>
\$ 1,687,867	\$ 2,210,180	\$ 2,022,546	\$ 334,675	\$11,123,700
16	7,071	49,545	283,250	340,265
9,216	-	-	41,937	51,153
-	-	(24,697)	-	(24,697)
-	16,000	9,000	-	33,344
<u>.203</u>	<u>-</u>	<u>16,632</u>	<u>8,681</u>	<u>55,420</u>
<u>\$ 1,697,302</u>	<u>\$ 2,233,251</u>	<u>\$ 2,073,026</u>	<u>\$ 668,543</u>	<u>\$11,579,185</u>
<u>\$ 31,896</u>	<u>\$ 322,031</u>	<u>\$ 417,538</u>	<u>\$ 1,822,268</u>	<u>\$ 2,595,593</u>
<u>\$ 36,117</u>	<u>\$ 298,749</u>	<u>\$ 372,909</u>	<u>\$ 1,841,075</u>	<u>\$ 2,551,035</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
COMMUNITY DEVELOPMENT BLOCK GRANT FUNDS  
PROGRAM YEARS 1992, 1993, 1994, 1996, 1997, 1998 and 1999  
CDBG No. B-92-MC-22-0003; B-93-MC-22-0003;  
B-94-MC-22-0003; B-96-MC-22-003; B-97-MC-22-003;  
B-98-MC-22-003; and B-99-MC-22-003

STATEMENT OF PROGRAM COSTS  
Inception to October 31, 1999

	<u>Authorized Costs</u>
Program year 1992:	
Projects completed in prior years	\$ 1,302,922
Contingencies	<u>1</u>
	<u>\$ 1,302,923</u>
 Program year 1993:	
Projects completed in prior years	<u>\$ 1,727,000</u>
 Program year 1994:	
Projects completed in prior years	\$ 1,724,193
Urban redevelopment and housing	151,002
Capital projects	<u>3,805</u>
	<u>\$ 1,879,000</u>
 Program year 1996:	
Projects completed in prior years	\$ 691,688
Code enforcement	82,404
Urban redevelopment and housing	904,106
Capital projects	<u>51,000</u>
	<u>\$ 1,729,198</u>
 Program year 1997:	
Projects completed in prior years	\$ 561,420
Code enforcement	100,103
Urban redevelopment and housing	752,460
External agency funding	1,124,326
Capital projects	7,000
Contingencies	<u>9,973</u>
	<u>\$ 2,555,282</u>

<u>To</u> <u>10/31/98</u>	<u>Expenditures</u> <u>Current</u> <u>Year</u>	<u>Total</u>	<u>Remaining</u> <u>To Be</u> <u>Expended</u>
\$ 1,301,063	\$ -	\$ 1,301,063	\$ 1,859
-	-	-	1
<u>\$ 1,301,063</u>	<u>\$ -0-</u>	<u>\$ 1,301,063</u>	<u>\$ 1,860</u>
\$ 1,727,000	\$ -0-	\$ 1,727,000	\$ -0-
\$ 1,724,193	\$ -	\$ 1,724,193	\$ -
75,000	76,002	151,002	-
318	3,487	3,805	-
<u>\$ 1,799,511</u>	<u>\$ 79,489</u>	<u>\$ 1,879,000</u>	<u>\$ -0-</u>
\$ 691,688	\$ -	\$ 691,688	\$ -
55,706	-	55,706	26,698
717,728	181,180	898,908	5,198
7,391	43,609	51,000	-
<u>\$ 1,472,513</u>	<u>\$ 224,789</u>	<u>\$ 1,697,302</u>	<u>\$ 31,896</u>
\$ 561,420	\$ -	\$ 561,420	\$ -
100,102	-	100,102	1
510,460	10,000	520,460	232,000
1,000,533	43,992	1,044,525	79,801
-	6,744	6,744	256
-	-	-	9,973
<u>\$ 2,172,515</u>	<u>\$ 60,736</u>	<u>\$ 2,233,251</u>	<u>\$ 322,031</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
COMMUNITY DEVELOPMENT BLOCK GRANT FUNDS  
PROGRAM YEARS 1992, 1993, 1994, 1996, 1997, 1998 and 1999  
CDBG No. B-92-MC-22-0003; B-93-MC-22-0003;  
B-94-MC-22-0003; B-96-MC-22-003; B-97-MC-22-003;  
B-98-MC-22-003; and B-99-MC-22-003

STATEMENT OF PROGRAM COSTS (CONTINUED)  
Inception to October 31, 1999

	<u>Authorized Costs</u>
Program year 1998:	
Education	\$ 3,396
Code enforcement	105,873
Urban redevelopment and housing	760,955
Housing demolition	94,362
Counseling services	182,552
External agency funding	843,314
Economic development	94,824
Program administration	225,637
Contingencies	<u>179,651</u>
	<u>\$ 2,490,564</u>
Program year 1999:	
Education	\$ 5,250
Code enforcement	140,754
Urban redevelopment and housing	910,711
Housing demolition	50,000
Counseling services	195,707
External agency funding	772,547
Economic development	107,450
Program administration	280,086
Contingencies	<u>28,306</u>
	<u>\$ 2,490,811</u>
	 <u>\$14,174,778</u>

<u>Expenditures</u>			<u>Remaining To Be Expended</u>
<u>To 10/31/98</u>	<u>Current Year</u>	<u>Total</u>	
\$ -	\$ 3,396	\$ 3,396	\$ -
50,295	55,656	105,951	(78)
267,915	448,675	716,590	44,365
46,718	46,044	92,762	1,600
80,008	102,544	182,552	-
103,155	548,213	651,368	191,946
45,869	48,901	94,770	54
99,775	125,862	225,637	-
-	-	-	179,651
<u>\$ 693,735</u>	<u>\$ 1,379,291</u>	<u>\$ 2,073,026</u>	<u>\$ 417,538</u>
\$ -	\$ -	\$ -	\$ 5,250
-	54,127	54,127	86,627
-	288,758	288,758	621,953
-	17,013	17,013	32,987
-	87,678	87,678	108,029
-	59,330	59,330	713,217
-	53,460	53,460	53,990
-	108,177	108,177	171,909
-	-	-	28,306
<u>\$ -0-</u>	<u>\$ 668,543</u>	<u>\$ 668,543</u>	<u>\$ 1,822,268</u>
<u>\$ 9,166,337</u>	<u>\$ 2,412,848</u>	<u>\$11,579,185</u>	<u>\$ 2,595,593</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
SECTION 8 HOUSING FUND

PROGRAM YEARS 1999 AND 1998  
PROJECT NUMBERS LA48-E180-008, 011, 012, 013, 014  
and LA48-V180-002, 003, 004, 005, 006

## STATEMENT OF SOURCE AND STATUS OF FUNDS

1998 Program Year

Carried forward from prior years	\$ 2,399,775
Funds drawn by grantee in current year	\$ 56,472
Prior year receipts recognized in current year	<u>40,088</u>
Total program expenditures	\$ <u>96,560</u>
Funds remaining to be expended	\$ 2,303,215
Funds remaining to be drawn	\$ 2,343,303
Prior year drawn spent in current year	<u>(40,088)</u>
Carryforward to subsequent years	\$ <u>2,303,215</u>

1999 Program Year

Current year grant funds	\$ 754,851
Carried forward from prior years	<u>2,303,215</u>
Total funds	\$ <u>3,058,066</u>
Funds drawn by grantee in current year	\$ 510,659
Prior year receipts recognized in current year	<u>37,647</u>
Total program expenditures	\$ <u>548,306</u>
Funds remaining to be expended	\$ <u>2,509,760</u>
Funds remaining to be drawn	\$ 2,547,407
Prior year drawn spent in current year	<u>(37,647)</u>
Carryforward to subsequent years	\$ <u>2,509,760</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, 1999

	<u>Total</u>	<u>General Fund</u>	<u>Recreation and Parks Fund</u>	<u>Debt Service Funds</u>
Total assessed valuation - 1998 roll -				
Original roll	\$536,346,341			
Additions to roll	8,354,941			
Deletions from roll	<u>(2,020,905)</u>			
Net roll	<u>\$542,680,377</u>			
Millage	<u>13.21 mills</u>	<u>11.29 mills</u>	<u>1.92 mills</u>	<u>-0- mills</u>
Taxes levied	\$ 7,168,813	\$ 6,126,866	\$ 1,041,947	\$ -
Taxes paid in protest	(59,698)	(51,021)	(8,677)	-
Collection of prior year taxes	<u>27,923</u>	<u>16,803</u>	<u>4,035</u>	<u>7,085</u>
	\$ 7,137,038	\$ 6,092,648	\$ 1,037,305	\$ 7,085
Taxes collected	<u>7,028,640</u>	<u>6,000,005</u>	<u>1,021,550</u>	<u>7,085</u>
Taxes receivable - 1998 roll	\$ 108,398	\$ 92,643	\$ 15,755	\$ -
Taxes receivable - Prior years' rolls	<u>233,105</u>	<u>201,991</u>	<u>31,114</u>	<u>-</u>
Total taxes receivable, October 31, 1999	<u>\$ 341,503</u>	<u>\$ 294,634</u>	<u>\$ 46,869</u>	<u>\$ -0-</u>
* General alimony tax	5.59 mills			
Street maintenance tax	1.29 mills			
Maintenance of public buildings tax	1.13 mills			
Maintenance and operation of fire and police departments	3.28 mills			

STATISTICAL SECTION

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

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

<u>Fiscal Year</u>	<u>General Government</u>	<u>Public Safety</u>	<u>Streets and Drainage</u>	<u>Urban Redevelop - ment and Housing</u>	<u>Economic Opportunity</u>
1990	\$ 12,125,833	\$ 14,935,800	\$ 8,795,634	\$ 1,691,354	\$ 3,947,998
1991	12,892,424	16,135,014	9,760,301	2,111,212	3,154,005
1992	12,758,495	18,026,989	9,427,628	1,503,737	3,175,071
1993	12,967,593	17,271,789	8,770,674	1,493,081	2,221,703
1994	13,074,754	18,241,477	9,406,331	1,836,961	2,226,801
1995	14,136,266	19,463,967	11,328,615	1,822,931	1,656,797
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

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 - Recreation</u>	<u>Public Transportation</u>	<u>Debt Service</u>	<u>Other</u>	<u>Total</u>
\$ 7,892,730	\$ 1,686,522	\$15,142,799	\$ 1,909,406	\$ 68,128,076
8,951,677	1,676,861	15,470,449	1,918,473	72,070,416
7,579,844	1,774,151	16,928,489	2,265,906	73,440,310
7,493,335	1,872,731	17,258,384	2,095,316	71,444,606
7,822,522	2,031,862	17,632,941	4,223,949	76,497,598
8,960,742	2,215,707	17,613,408	3,052,242	80,250,675
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

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>
1990	\$ 43,652,256	\$ 3,426,906	\$11,065,298
1991	46,219,091	3,610,748	10,058,392
1992	46,519,061	3,600,687	11,157,369
1993	49,315,044	3,596,275	9,642,331
1994	53,387,732	3,619,562	13,050,746
1995	57,287,547	3,817,133	11,707,090
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

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>
\$ 8,251,862	\$ 1,396,529	\$ 8,957,387	\$ 5,153,815	\$ 81,904,053
8,646,147	1,340,383	8,728,603	5,148,660	83,752,024
8,382,646	973,447	9,626,452	4,079,357	84,339,019
8,582,179	1,065,543	10,485,985	4,090,268	86,777,625
9,333,023	1,290,558	9,833,511	4,536,862	95,051,994
9,460,457	1,193,904	10,220,857	5,705,239	99,392,227
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

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>		
1990	\$5,254,871	\$8,302,168	\$ 44,702	\$ 880,937
1991	4,941,860	8,388,028	43,399	895,867
1992	5,073,204	8,625,139	42,057	957,514
1993	5,174,603	9,002,311	44,390	954,907
1994	5,474,416	9,259,306	43,753	969,437
1995	5,775,817	9,752,905	52,848	915,199
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

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>	
\$ 219,522	\$13,663,111	\$11,991,262	\$3,295,683	\$43,652,256
210,893	15,253,785	13,395,030	3,090,229	46,219,091
227,389	15,466,986	13,484,741	2,642,031	46,519,061
243,018	16,575,768	14,569,677	2,750,370	49,315,044
262,509	18,087,675	16,020,687	3,269,949	53,387,732
296,990	19,481,114	17,511,524	3,501,150	57,287,547
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



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>
1990	\$ 5,317,861	\$ 5,210,741	97.99%
1991	4,969,960	4,887,111	98.33
1992	5,073,697	5,016,668	98.88
1993	5,175,289	5,130,715	99.14
1994	5,500,255	5,434,865	98.81
1995	5,763,289	5,718,653	99.23
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

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>
\$ 44,130	\$ 5,254,871	98.82%	\$ 186,138	3.50%
54,749	4,941,860	99.43	214,257	4.31
56,536	5,073,204	99.99	214,745	4.23
71,736	5,202,451	100.52	215,432	4.16
39,551	5,474,416	99.53	241,270	4.39
57,163	5,775,816	100.22	228,736	3.97
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

(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>
1990	\$ 8,412	\$ 8,212	97.62%	\$ 139	\$ 8,351
1991	8,526	8,212	96.32	109	8,321
1992	8,736	8,430	96.50	135	8,565
1993	9,100	8,804	96.75	153	8,957
1994	9,330	9,107	97.61	102	9,209
1995	9,821	9,562	97.36	133	9,695
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

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>
99.27%	\$ 1,023	12.16%
97.60	1,228	14.40
98.04	1,399	16.01
98.43	1,542	16.95
98.70	1,663	17.82
98.72	1,789	18.22
99.19	1,872	18.28
100.77	1,790	16.72
99.09	1,904	15.23
98.53	2,102	15.64

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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>
1990	\$ 276,684	N/A	N/A
1991	284,485	N/A	N/A
1992	295,154	N/A	N/A
1993	332,388	N/A	N/A
1994	353,259	N/A	N/A
1995	370,153	N/A	N/A
1996	388,979	N/A	N/A
1997	471,750	N/A	N/A
1998	503,704	N/A	N/A
1999	532,077	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)	
1990	\$ 281,681	\$ 2,412,976	\$ 115,057	\$ 767,047	\$ 139,578
1991	285,941	2,413,070	121,455	809,700	142,697
1992	322,225	2,723,924	132,800	885,333	158,231
1993	329,009	2,750,696	140,131	934,207	163,335
1994	340,468	2,774,173	154,258	1,028,387	170,320
1995	354,575	2,865,360	165,882	1,105,880	177,947
1996	452,442	3,156,108	188,594	1,257,291	209,157
1997	471,290	3,492,063	265,622	1,770,813	216,680
1998	490,684	3,635,587	238,307	1,588,714	223,952
1999	510,253	4,020,794	258,503	1,723,362	232,534

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>
\$ 257,160	\$ 3,180,023	8.09%
264,699	3,222,770	8.21
296,794	3,609,257	8.22
305,805	3,684,903	8.30
324,406	3,802,560	8.53
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



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>
1990	11.47	7.75	19.22
1991	11.47	6.00	17.47
1992	11.47	5.72	17.19
1993	11.57	4.00	15.57
1994	11.07	4.50	15.57
1995	11.07	4.35	15.42
1996	9.50	3.73	13.23
1997	9.93	3.28	13.21
1998	9.93	3.28	13.21
1999	9.93	3.28	13.21

<u>Consolidated Government</u>			<u>Lafayette Parish School Board</u>				
<u>Lafayette Parish</u>							
<u>Operating Millage</u>	<u>Debt Service Millage</u>	<u>Total Parish Millage</u>	<u>Operating Millage</u>	<u>Debt Service Millage</u>	<u>Total School Board Millage</u>	<u>Other</u>	<u>Total</u>
26.47	4.28	30.75	33.15	4.00	37.15	30.67	117.79
26.47	4.28	30.75	33.15	4.00	37.15	30.67	116.04
25.35	4.00	29.35	31.15	3.25	34.40	30.32	111.26
25.34	4.00	29.34	31.15	2.93	34.08	40.19	119.18
25.54	3.80	29.34	33.56	2.89	36.45	40.29	121.65
25.34	3.80	29.14	33.56	2.60	36.16	40.02	120.74
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

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

PRINCIPAL TAXPAYERS - LAFAYETTE PARISH  
October 31, 1999

<u>Taxpayer</u>	<u>Type of Business</u>	<u>1998 Assessed Value</u>	<u>Percentage of Total Assessed Valuation</u>
Bell South and Subsidiaries	Communications	\$ 31,040,710	5.56%
Bank One Louisiana NA	Financial services	13,302,490	2.38
Southwest Louisiana Electric	Utilities	6,867,580	1.23
Trans La Gas/Atmos Energy	Utilities	6,108,240	1.09
Columbia Hospitals	Medical	5,847,700	1.05
Stuller Settings/Platinum Business	Manufacturing	5,587,260	1.00
Auto Zone, Inc.	Distribution	4,914,230	0.88
Hibernia National Bank	Financial services	4,761,690	0.85
Iberia Savings Bank	Financial services	4,512,970	0.81
Wal-Mart/Sam's	Retail sales	<u>4,283,590</u>	<u>0.77</u>
		<u>\$ 87,226,460</u>	<u>15.62%</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

SPECIAL ASSESSMENT BILLINGS AND COLLECTIONS  
Last Ten Fiscal Years

<u>Fiscal Year</u>	Special Assessment Billings (1)	Special Assessments <u>Earned</u>
1990	\$ 379,776	\$ 91,527
1991	299,696	82,312
1992	792,716	112,595
1993	571,125	206,548
1994	487,055	157,414
1995	368,939	106,004
1996	270,350	96,007
1997	192,835	73,319
1998	118,687	45,658
1999	80,311	35,011

## Notes:

(1) Includes assessments due currently and deferred.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

COMPUTATION OF LEGAL DEBT MARGIN  
October 31, 1999

## City of Lafayette:

Net assessed value		<u>\$542,680,377</u>
Debt limit - 10 percent of total assessed value		\$ 54,268,038
Amount of debt applicable to debt limit:		
Total general obligation debt (excluding sales tax, excess revenue and special assessment)	\$ 15,000	
Less:		
Assets in debt service funds available for payment of principal	<u>(15,000)</u>	
Total amount of debt applicable to debt limit		<u>                    -</u>
Legal debt margin		<u>\$ 54,268,038</u>

## Lafayette Parish:

Total assessed values before exemptions and less public service		<u>\$768,756,000</u>
Debt limit - 10 percent of total assessed values		\$ 76,875,600
Amount of debt applicable to debt limit:		
Total general obligation debt	\$8,523,000	
Less:		
Assets in debt service funds available for payment of principal	<u>(300,080)</u>	
Total amount of debt applicable to debt limit		<u>8,222,920</u>
Legal debt margin		<u>\$ 68,652,680</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>
1990	94,440 (3)	\$ 277,000	\$ 122,588,000
1991	97,023 (4)	284,000	134,472,000
1992	100,567 (4)	295,000	130,893,000
1993	102,867 (5)	332,388	153,619,000
1994	106,829 (4)	353,259	154,437,000
1995	108,635 (4)	370,153	152,186,000
1996	110,017 (5)	388,979	145,503,000
1997	112,018 (4)	471,750	164,345,000
1998	113,788 (4)	503,704	196,275,000
1999	118,139 (4)	532,077	242,245,000

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>
\$ 15,816,990	\$106,771,010	.3855	\$ 1,130.57
17,808,352	116,663,648	.4108	1,202.43
17,883,994	113,009,006	.3831	1,123.72
18,848,674	134,770,326	.4055	1,310.14
18,730,390	135,706,610	.3842	1,270.32
19,119,832	133,066,168	.3595	1,224.89
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	.3945	1,776.98

(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 (4)</u>	<u>Assessed Value (6) (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>
1990	164,762	\$257,160	\$11,550,000	\$2,038,880	\$ 9,511,120	.0370	\$57.73
1991	166,729	264,699	17,520,000	2,546,309	14,973,691	.0566	89.81
1992	170,185	296,794	16,440,000	2,276,725	14,163,275	.0477	83.22
1993	172,193	305,805	15,230,000	2,233,726	12,996,274	.0425	75.48
1994	176,391	324,406	13,965,000	1,886,476	12,078,524	.0372	68.48
1995	178,305	342,510	12,240,000	1,127,211	11,112,789	.0324	62.32
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

Notes:

- (1) Assessed Value is net after adjustments
- (2) Includes Sales Tax Revenue, Public Improvement and Certificates of Indebtedness (General Obligation Bonds)
- (3) U. S. Census
- (4) Estimate - Louisiana Tech survey, College of Administration and Business, Research Division
- (5) Estimate - Lafayette Areawide Planning Commission/Lafayette City-Parish Consolidated Government Planning Division
- (6) 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>
1990	\$ 4,399,778	\$ 10,571,052	\$ -0-
1991	4,441,062	10,868,030	-0-
1992	4,979,062	11,782,074	-0-
1993	5,441,405	9,977,690	1,646,197
1994	6,034,405	9,796,451	1,421,650
1995	8,093,405	9,234,797	-0-
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-

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>
\$14,970,830	\$ 68,128,076	21.97
15,309,092	72,070,416	21.24
16,761,136	73,440,310	22.82
17,065,292	71,444,606	23.89
17,252,506	76,497,598	22.55
17,328,202	80,250,675	21.59
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

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

COMPUTATION OF DIRECT AND OVERLAPPING DEBT  
October 31, 1999

<u>Jurisdiction</u>	General Obligation Debt Outstanding	<u>Percent</u>	Lafayette <u>Parish Government</u> Share of <u>Debt</u>
Governmental Unit:			
City of Lafayette	\$ 15,000	100.00%	\$ 15,000
Lafayette Parish Government	8,523,000	100.00%	8,523,000
Other Governmental Agencies:			
Consolidated School District No. 1	4,990,000	100.00%	4,990,000
Bayou Vermilion District	3,245,000	100.00%	3,245,000
Lafayette Economic Development Authority	<u>1,225,000</u>	100.00%	<u>1,225,000</u>
	<u>\$17,998,000</u>		<u>\$17,998,000</u>

<u>City of Lafayette</u>	
<u>Percent</u>	<u>Share of Debt</u>
100.00%	\$ 15,000
63.18%	5,384,831
63.18%	3,152,682
63.18%	2,050,191
63.18%	<u>773,955</u>
	<u>\$11,376,659</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>
1990	\$ 126,975,982	\$ 95,114,050
1991	119,141,752	94,477,931
1992	117,093,975	93,252,301
1993	122,558,630	101,233,945
1994	125,402,759	100,561,238
1995	128,070,487	98,178,917
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

\* Excludes depreciation and amortization.

Table 12

Net Revenue Available For Debt Service	Debt Service Requirement			Coverage
	Principal	Interest	Total	
\$ 31,861,932	\$ 4,369,000	\$ 4,535,755	\$ 8,904,755	3.58
24,663,821	4,360,000	4,316,754	8,676,754	2.84
23,841,674	4,325,000	4,097,008	8,422,008	2.83
21,324,685	4,360,000	1,934,736	6,294,736	3.39
24,841,521	5,290,000	2,404,996	7,694,996	3.23
29,891,570	5,485,000	2,198,695	7,683,695	3.89
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



LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

DEMOGRAPHIC STATISTICS  
Last Ten Fiscal Years

<u>City of Lafayette</u>				
<u>Fiscal Year</u>	<u>Estimated Population</u>	<u>Per Capita Income (1)</u>	<u>Median Age (2)</u>	<u>Unemployment Rate (4)</u>
1990	94,440 (5)	N/A	30.4	4.7
1991	97,023 (6)	N/A	30.6	5.4
1992	100,567 (6)	N/A	30.7	6.1
1993	102,867 (7)	N/A	N/A	7.1
1994	106,829 (6)	N/A	N/A	5.0
1995	108,635 (6)	N/A	N/A	5.2
1996	110,017 (8)	N/A	N/A	6.1
1997	112,018 (6)	N/A	N/A	4.5
1998	113,788 (6)	N/A	N/A	4.8
1999	118,139 (6)	N/A	N/A	4.7

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) U. S. Census
- (6) Louisiana Tech survey
- (7) Estimated at July 1, 1993 by Lafayette Areawide Planning Commission
- (8) Estimated at July 1, 1993 by Lafayette City-Parish Consolidated Government Planning Division
- (9) Current dollars

Table 13

<u>Lafayette Parish</u>				<u>Public Schools (3)</u>	
<u>Estimated Population</u>	<u>Estimated Per Capita Income (9)</u>	<u>Median Age (2)</u>	<u>Unemployment Rate</u>	<u>Average Daily Enrollment</u>	<u>Attendance</u>
164,762 (5)	16,193	29.7	4.4	28,853	28,276
166,729 (6)	N/A	29.9	5.2	29,744	29,149
170,185 (6)	17,489	29.9	7.0	30,061	29,460
172,193 (6)	17,725	N/A	5.4	30,456	29,238
176,391 (6)	18,456	N/A	5.6	30,201	28,691
178,305 (6)	18,153	N/A	5.1	30,580	29,204
180,222 (6)	19,376	N/A	4.9	30,484	29,021
181,363 (6)	20,891	N/A	4.0	30,264	29,589
184,521 (6)	22,078	N/A	4.2	28,475	30,037
187,001 (6)	23,780	N/A	4.2	30,350	28,761

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

PROPERTY VALUE, CONSTRUCTION AND BANK DEPOSITS  
Last Ten Fiscal Years

<u>Fiscal</u> <u>Year</u>	<u>Commercial Construction</u>	
	<u>Number</u> <u>of Permits</u>	<u>\$ (000's)</u> <u>Value</u>
1990 (1)	42	\$ 24,415
1991 (1)	71	18,790
1992 (1)	49	16,593
1993 (1)	44	27,182
1994 (1)	46	39,869
1995 (1)	78	45,998
1996 (2)	78	51,670
1997 (2)	98	44,836
1998 (2)	124	86,817
1999 (2)	70	58,503

Source:

- (1) Acadian Metropolitan Code Authority
- (2) The totals are for the City and Parish of Lafayette
- (3) Includes total Whitney Holding Corporation, Hibernia National Bank and Premier Bank deposits of \$2,397,900, \$5,574,562 and \$3,477,000, respectively. These totals include deposits of Whitney, Hibernia and Premier branches operated outside of the Lafayette area.

<u>Residential Construction</u>		
<u>Number</u> <u>of Permits</u>	<u>\$ (000's)</u> <u>Value</u>	<u>Bank</u> <u>Deposit</u> <u>(in Thousands)</u>
317	\$ 31,017	\$ 11,949,855 (3)
405	43,482	NOT AVAILABLE
560	54,370	NOT AVAILABLE
353	40,184	NOT AVAILABLE
387	47,079	NOT AVAILABLE
338	37,534	NOT AVAILABLE
834	86,330	NOT AVAILABLE
753	80,739	NOT AVAILABLE
737	93,269	NOT AVAILABLE
624	82,920	NOT AVAILABLE

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

MISCELLANEOUS STATISTICS  
October 31, 1999

Date of incorporation	1996
Form of government	Mayor/President - Council
Number of employees (excluding police and fire)	1,126
Area in square miles	277
Lafayette City-Parish Consolidated Government facilities and services:	
Miles of streets	995
Miles of drainage coulees	850
Number of bridges	284
Number of street lights	15,035
Culture and recreation:	
Community centers	9
Parks	34
Park acreage	809
Golf courses	2
Swimming pools	3
Tennis courts	56
Ballfields	102
Library:	
Locations	8
Books in collection	301,031
Number of reference inquiries	114,648
Fire protection:	
Number of stations	11
Number of Volunteer Fire Departments	7
Number of personnel and officers	234
Number of calls answered	4,041
Number of inspections conducted	3,487
Police protection:	
Number of stations	1
Number of personnel and officers	304
Number of patrol units	262
Number of law violations:	
Physical arrests	13,283
Traffic violations	23,248
Parking violations	15,383
Electric system:	
Miles of transmission lines	39
Miles of distributions lines	743
Number of meters in service	54,358
Daily average consumption in kilowatt hours	4,756,256
Maximum capacity of plant in kilowatts	329,000

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

MISCELLANEOUS STATISTICS (CONTINUED)  
October 31, 1999

Sewerage system:	
Miles of sanitary sewers	640
Number of treatment plants	4
Number of service connections	34,311
Daily average treatment in gallons	15,290,000
Maximum daily capacity of treatment plant in gallons	18,500,000
Water system:	
Miles of water mains	887
Number of service connections	47,766
Number of fire hydrants	5,634
Daily average consumption in gallons	18,500,000
Maximum daily capacity of plant in gallons	46,500,000



ACCOUNTING DIVISION

TEL: (318) 291-8205  
705 W. UNIVERSITY AVENUE  
P. O. BOX 4017-C  
LAFAYETTE, LOUISIANA 70502

April 4, 2000

United States Department of Housing and Urban Development

The Lafayette Consolidated Government respectfully submits the following corrective action plan for the year ended October 31, 1999.

Name and address of independent public accounting firm:

Broussard, Poche', Lewis and Breaux, L.L.P.  
Certified Public Accountants  
P.O. Box 61400  
Lafayette La. 70596-1400

Audit Period: November 1, 1998 until October 31, 1999

The findings from the 1999 schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

**Finding 1999-1 Coding of Receipts**

Each month, an account receivable is recorded in the Group Insurance Fund for the amount receivable from the fire and police retirees for their insurance contributions. Beginning in January of 1999, the State began making the pension payments and sending the group and life insurance withholding to LCG. When these payments were received, they were recorded as revenue instead of an account receivable collection. As a result of this, the account receivable and revenue were both overstated by \$169,000 at year end. An audit adjustment was made to correct for this. In addition, bond and fee forfeitures received from City Court of Lafayette during the year were incorrectly recorded in the Criminal Court Fund instead of the City General Fund.

**Corrective Action Plan:**

Both of the problems cited above have been corrected. All personnel involved in these errors were trained in the proper deposit and processing procedures and provided with the correct account codes. This should not reoccur in the future.

**Finding 1999-2 Heymann Arts Center Reserve Fund (HPACC)**

LCG's accounting department and HPACC personnel were unable to adequately reconcile several of the general ledger account balances at year end. These accounts included accounts receivable, accounts payable, deferred revenue, ticket sales revenue and promoter expenses. In addition, it was noted that during the reconciliation process, the ticket sales and a miscellaneous revenue account were used to force some of the other accounts, where balances were known, to balance.

#### **Corrective Action Plan:**

Both Accounting and HPACC personnel have met and instituted a change in procedure to ensure on-going reconciliation. Other procedures involving reporting for Accounts Payable were changed for better tracking and to provide better information to the Accounting Division.

#### **Finding 1999-3 Blanket Purchase Agreement**

A blanket purchase agreement issued for the purchase of parts to replenish stock was used to repair the engine on one of the Transit buses. This violates LCG's purchasing procedures as outlined in PPM 050-1. A regular purchase order should have been issued.

#### **Corrective Action Plan:**

Based on responses from the Public Works Division as well as Purchasing, personnel will meet and establish procedures to address this and similar situations so as to ensure that this problem does not reoccur.

#### **Finding 1999-4 Vieux Chenes Golf Course**

During the course of the audit, it was noted that the daily sales reports were being altered to agree with the daily intake of cash. This occurred until July of 1999 when a cash short/over account was established to account for any differences. At year end, that account reflected cash over of \$4,943. The only explanation we could get for the large balance was that the golf pro sometimes fails to take the portion related to sales of the pro shop out of the daily deposit and so possibly that amount is in this account. Although the golf course and pro shop are run out of the same cash register, the pro shop is not accounted for on LCG's books; it is the responsibility of the golf pro. In addition, the fee charged by the bank for credit card sales this fiscal year was not allocated to the golf pro for the portion related to the pro shop sales as it should have been.

#### **Corrective Action Plan:**

The Department of Parks and Recreation have responded that a Daily Balancing Worksheet has been formulated which should alleviate the majority of this problem. In addition, the Golf Pro will be billed at the end of each quarter for 4% of his share of credit card sales. Parks and Recreation personnel will work with the Golf Course to ensure accurate daily balancing and correct deposits.

#### **1999-5 Utility Fund**

1) The cash accounts were not properly reconciled at year end for the receipts fund and the operations and maintenance fund. Adjustments were made during the year to balance to amounts estimated to be correct; however, this was a "plug" figure and did not actually balance the accounts. The errors causing the accounts to be out of balance were discovered during the audit and adjustments were made.

#### **Corrective Action Plan:**

This finding is the direct result of changes in personnel during the fiscal year. Some errors were made during the training of new personnel to handle this accounting function. Corrections have been made and employees have been made aware of the proper balancing procedures. This problem should not reoccur.

2) The October 31, 1999 general ledger was out of balance by \$33,515. In addition, the electric operating expense subledger balance did not agree to the general ledger balance at year end due to an August journal voucher that apparently did not get posted to the subledger. The amount of the journal voucher was \$2,738,077.

#### **Corrective Action Plan:**

The \$33,515 out of balance amount was caused by an error in the computerized accounting program whereby some records from the check register were overwritten by entries to the voucher register. This problem was corrected by Information Service personnel and is now being monitored on a monthly basis so as not to occur again. The finding regarding the August journal voucher resulted from a keypunch error, where the subledger number was not entered, and thus only the general ledger was updated. Accounting employees have been cautioned about this error, and emphasis has been placed on following procedure with regards to proper reconciliation of accounts.



3) The detailed listing of security deposits and the related accrued interest began omitting some customer balances in March of 1999. This listing is used by accounting to adjust the interest payable at the end of each month. Because the listing was omitting deposits, the accrued interest balance at year end was understated by \$157,250. An audit adjustment was made to properly reflect the payable account at year end. In addition, the total of the security deposits included on the listing that was being generated was approximately \$546,000 less than the actual liability. If the liability had been reconciled to the listing as it should have been, the error with the listing would have been discovered the month it occurred rather than during the audit process.

**Corrective Action Plan:**

These findings were the result of the installation of an updated computer operating system which caused some deposits to be omitted through computer error. Information Services were able to locate and correct the problem. Accounting has instituted a procedure whereby the liability is reconciled monthly to the listing generated.

**1999-6 Franchise Fee**

The franchise agreement with Trans Louisiana Gas Company for its operation in Lafayette expired in March of 1999 and the ordinance extending the agreement to April 5, 2000 was not approved until October 8, 1999. Therefore, from the time the agreement expired until the extension was granted, Lafayette Consolidated Government was in violation of Section 2-11 of the Charter which requires an ordinance to grant, renew or extend a franchise.

**Corrective Action Plan:**

The following response was provided by LCG legal counsel.

"The franchise fee paid by Trans La was passed through to Trans La's customer's pursuant to La. R.S. 33:4510 which provides that payments made for use of rights of way or for operation of its (Trans La's) utility business or "by reason of any agreement between such political subdivision and the utility whether such payment be called a license, occupational, privilege, franchise, or inspection tax, charge, or fee, or otherwise, ...the ...payment...may be billed pro rata to the utility customers...."

Upon expiration, LCG had the right to require Trans La to remove its equipment and pipes from the City's rights-of-way. *Valley Electric Membership Corp. v. Southwestern Electric Power Co.*, 550 So.2d 702 (La. App. 2d Cir.), writs denied, 551 So. 2d 1341-42 (La. 1989). To do so would have disrupted the gas supply to homes and businesses. Rather than disrupt such gas supply, the City elected to accept the same payments while negotiating a short term renewal or extension. Trans La paid for that forbearance by LCG in enforcing its rights. The forbearance did not require the passage of an ordinance.

In summary, the forbearance of enforcing LCG's rights against Trans La for the period from March 1999 to October 8, 1999 was the proper exercise of an executive function, and the payment to LCG and pass through by Trans La was within the purview of R.S. 33:4510. In addition, the Lafayette City-Parish Consolidated Government budget for FY 1998/99 budgeted a full year's collection of the "Gas franchise tax" at page 29 under Account No. 30-101-31-6-001-00 and under the Louisiana Local Government Budget Act (La. R.S. 39:1301, et seq.) the Chief Executive Officers and Administrative Officers have authority to receive such revenue as contemplated in the budget. Accordingly, no further action is necessary to authorize the receipt of the revenue or the pass through to Trans La's customers."

**1999-7 Waiver of Fees**

Rental and parking fees in the amount of \$7,750 were waived on events a HPACC for which it appears that Council approval should have been obtained to waive such fees. Although LCG is listed as a sponsor on these events, LCG's participation in the event is questionable as far as state law is concerned.

**Corrective Action Plan:**

The following response was provided by the Division of Arts & Culture:

"...Both the LCG Auditors and the Legal Department have recently conducted a vast amount of research on the subject (waiver of fees) due to a variety of issues raised by LUS and its support of community activities. If their research has proven, and apparently it has, that we (Heymann Center) need to make changes to our in house procedures to conform to this recent audit note, please know that we will draft and implement those changes immediately."

**1999-8 Write-off of Sewer Assessment**

During the fiscal year, a sewer assessment in the amount of \$12,932 was written off. It appears to have been written off because the property is owned by a non-profit organization and is therefore, considered a "non-service" property. We know of no provision in the law which allows a governmental entity to write-off an assessment for this reason.

**Corrective Action Plan:**

After reviewing this matter, the Lafayette Utilities System will reinstate the debt and review with the legal department the possible remedies to this situation.

**1999-9 Requests for Reimbursement**

When testing the requests for reimbursement for the Federal Transit Administration (FTA) Parish Transit Study, FTA Planning (97098), FTA Section 8 (98-99), and Federal Highway Administration (FHWA) Planning (98-99) grants, it was noted that requests are not being prepared in a timely manner. The expenditures tested were incurred in 4/99, 5/99 and 6/99 and the requests were not prepared until 10/00. This similar finding was reported in the 1998 audit as #98-6.

**Corrective Action Plan:**

The Traffic and Transportation Department personnel made the following response.

"Progress has been made on resolving this problem. There were outstanding technical issues and personnel changes that continued to delay the timely filing of grant reimbursements during 1999. The Planning Division of Traffic and Transportation does not have clerical or secretarial staff previously available. Additionally, part time assistance provided was lost through promotion to another job. In spite of these difficulties and increasing grant activity a number of issues have been resolved. The vendor charges for newspaper ads are being submitted monthly due to the policy of using Direct Pays. Staff is now identifying postage charges at date of mailing. Ten copies of all documentation were required per invoice in many cases. These have generally been reduced to three. ....The Administrative Accounting Section has provided the assistance of an Accounting Analyst to direct Monthly Budget Reports to the Planning Division within days of distribution and assist in trouble shooting discrepancies in individual grant charges that cannot be readily identified. These actions should bring the timely reimbursement of grant charges to the best practical resolution experienced over the last couple of years. No other procedural changes should be necessary."

**1999-10 FTA Capital Grants**

There is still one FTA capital grant awarded to the Government which has not been recorded in the budgetary system. This grant is for 30 bus shelters and land under #LA-90-X-149. This finding was included in finding #98-9 reported in the 1998 audit.

**Corrective Action Plan:**

According to the Traffic and Transportation Department, a budget revision will be prepared within the next few weeks to appropriate these funds. Personnel will determine the amount of federal funding remaining in the scope of the grant from FTA. Additionally, budget revisions are now initiated upon grant notification.

**1999-11 Administrative Fee**

The administrative fee for the Section 8 Housing Program is calculated based on the number of units under lease at the rate approved by HUD. We tested the Lafayette Housing Authority's schedule of administrative fees earned for the year by agreeing the number of units under lease to the number of checks issued that month. For one of the months tested, the number of checks issued exceeded the number used in the calculation by 4 resulting in administrative fees being under reported by \$147. We also noted that the Lafayette Consolidated Government's accounting department is maintaining a schedule of administrative fees and it does not agree to the one we received from the Lafayette Housing Authority.

**Corrective Action Plan:**

The Housing Authority of the City of Lafayette responded to the finding saying:

"According to the Federal Register, administrative fees are effective upon publication. On Tuesday, January 27, 1998 HUD published administrative fee for Lafayette was \$35.22. On Friday, March 12, 1999, published administrative fee increased to \$36.74. The budget for FY2000, which includes the former Lafayette Parish-PHA Section 8 Program, reflects the correct administrative fee."

## **1999-12 HUD Quarterly Report**

HUD-52883, Report on Program Utilization, is a required quarterly special report when occupancy is below 90 percent. Based on our examination of data on file, occupancy was below 90 percent during the current fiscal year and the report was only prepared twice. This finding was included in the 1998 audit report as #98-13.

### **Corrective Action Plan:**

The Housing Authority of the City of Lafayette asserts that the HUD Form 52883, Report on Program Utilization, is only submitted upon HUD's request.

## **1999-13 Tenant Utility Allowances**

Again this year, there was no documentation to support the annual review of the tenant utility allowances, as required by HUD. Based on information examined during the audit, it appears that the review has not been done since 1988. This finding is a repeat of #98-14 reported in the 1998 audit.

### **Corrective Action Plan:**

"The Lafayette Housing Authority had anticipated the merger of the Lafayette Parish-PHA Section 8 Program effective January 1, 2000. The Lafayette Housing Authority has a utility allowance schedule in effect for its Section 8 Program. We (The Lafayette Housing Authority) did not feel it necessary to update the parish utility allowance schedule, since that program would merge with ours."

## **1999-14 Tenant Files**

In reviewing 25 Section 8 Housing Assistance Program tenant files, the following problems were identified (a similar finding (#98-16) was reported in the 1998 audit):

- 1) For one tenant file tested, when recertification was done in May of 1998 the total tenant payment exceeded the gross rent and therefore, no payment was being made for housing assistance or utility allowance. Because a tenant can remain in the program for six months while paying their own full rent and utilities, this participant should have been removed from the program in November of 1998 which would have opened a place for someone on the waiting list. Recertification was not done again until February of 1999 when the tenant lost her job. At that point she started receiving payments again.
- 2) For one tenant file tested, based on the information on file, the housing assistance payment was computed as \$45. However, checks were issued for \$46 from the beginning of the year until May of 1999 resulting in questioned cost of \$6. Although this amount is immaterial it is indicative of an internal control weakness.
- 3) For three tenants tested, the utility allowance was computed incorrectly. This resulted in questioned costs of \$126. It also resulted in the Government receiving less in Section 8 funding than they were entitled to had the correct information been used. This amount was \$290. Amounts here are also immaterial but an indication of weakness in controls.
- 4) For one tenant files tested, the annual recertification was due in March of 1999 and not done until July of 1999. For another tenant, the annual recertification was due in April of 1999 and as of the date tested had not been completed.
- 5) For one tenant file tested, the annual recertification was done in May of 1999 but the inspection was not done until November of 1999. The inspection before this one was dated January 26, 1998 which indicates a time lapse between inspections of almost two years.

### **Corrective Action Plan:**

The Housing Authority of Lafayette made the following response:

"During the period we administered the parish program, our office had to work with two sets of figures: city and parish. Our office had to work with two sets of Fair Market Rents, Utility Allowance Schedules, Payment Standards and overlapping jurisdiction. This presented a major challenge in leasing-up tenants. Since the merger, we are working with only one set of rules, this will eliminate the errors caused in the past."

## **1999-15 Disadvantaged Business Enterprises (DBE) Quarterly Reports**

Several problems were noted with the DBE quarterly reports prepared for the Federal Transit Administration as follows (a similar finding (#98-18) was reported in the 1998 audit):

- 1) The total reported for the year as paid to a DBE did not agree to the amount paid according to the accounting records. The difference was \$27,477. The amount reported was less than the accounting records by this amount.
- 2) The report for the 4<sup>th</sup> period of 1999 was mathematically incorrect, resulting in an incorrectly computer DBE goal % achieved.
- 3) The amount reported as the total contracts awarded to all contractors does not reconcile to the amount recorded in the general ledger.
- 4) Some line items were entered incorrectly.

### **Corrective Action Plan:**

Per the Community Development Department:

"Procedures will be established to ensure that the Disadvantaged Business Enterprise (DBE) reports are reviewed for accuracy before being submitted to the grantor. These procedures will include the information being prepared in cooperation with the grants accountant and a subsequent review of the completed forms by that accountant before transmittal to the grantor agency."

### **1999-16 Suspension and Debarment Certification**

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 with Affiliated Blind of Louisiana, Inc. for the procurement of services in excess of \$100,000 and based on our discussions with appropriate personnel, the required certification was not obtained.

### **Corrective Action Plan:**

Per the Traffic and Transportation Department, the certification letter and form have been forwarded to AIS. In future years, they (AIS) will be required to submit this form in the same manner as is reported to the Federal Transit Administration (by the end of February).

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