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**LAFAYETTE CITY-PARISH  
CONSOLIDATED GOVERNMENT**

**FINANCIAL REPORT**

**OCTOBER 31, 2000**

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

Release Date 05/09/01

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

ANNUAL FINANCIAL REPORT  
YEAR ENDED OCTOBER 31, 2000

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To the Lafayette City-Parish  
Council of Lafayette, Louisiana

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, 2000, 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 \$149,714,217 as of October 31, 2000, and total operating revenues of \$45,820,357 for the year then ended and represent 22.50% and 21.37%, respectively, of the assets and operating revenues of the combined enterprise fund type totals, and 56.94% and 17.74%, 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, 2000 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, 2000, 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, 2000, 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 21, 2001, 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 unqualified opinion on the combining, individual fund, and account group financial statements.

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

Lafayette, Louisiana  
March 21, 2001

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, 2000

ASSETS	Governmental Fund Types				Proprietary Fund Types	
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service
Cash	\$ 1,172,600	\$ 720,938	\$ 3,638,295	\$ 5,623,927	\$ 9,061,816	\$ 150,341
Due from consolidated cash account	-	-	-	-	-	-
Investments	18,041,598	8,526,672	31,161,441	87,169,282	1,529,374	3,544,431
Receivables (net):						
Accounts	897,742	221,113	-	10,174	26,606,064	160,835
Special assessments	-	-	54,874	-	98,388	-
Taxes	-	-	-	-	-	-
Due from other funds	3,048,347	3,471,734	340,926	4,135,830	245,776	58,105
Due from primary government	-	-	-	-	-	-
Due from component units	322,674	6,027	-	-	-	-
Accrued interest receivable	287,377	142,478	410,364	1,388,483	2,060	56,457
Other receivables	361,280	8,066,406	-	289,433	-	21,413
Inventories	1,425	26,892	-	-	10,030,344	403,279
Prepaid items	-	5,363	-	-	93,638	92,039
Deposits	-	-	-	-	-	-
Restricted assets:						
Cash	-	-	-	-	19,522,981	-
Due from consolidated cash account	-	-	-	-	-	-
Investments	-	-	-	-	107,720,088	-
Receivables	-	-	-	-	1,013,721	-
Land	-	-	-	-	3,147,688	-
Buildings and site improvements	-	-	-	-	3,069,656	1,212,005
Equipment	-	-	-	-	1,509,973	1,143,474
Utility plant and equipment	-	-	-	-	566,872,380	-
Accumulated depreciation	-	-	-	-	(242,780,277)	(1,479,017)
Utility plant acquisition adjustments (net)	-	-	-	-	30,180,042	-
Construction in progress	-	-	-	-	22,011,646	-
Deferred debits	-	-	-	-	14,618,222	-
Amount available in debt service funds	-	-	-	-	-	-
Amount to be provided for retirement of general long-term debt	-	-	-	-	-	-
<b>Total assets</b>	<b>\$ 24,133,043</b>	<b>\$ 21,187,623</b>	<b>\$ 35,605,900</b>	<b>\$ 98,617,129</b>	<b>\$ 574,553,580</b>	<b>\$ 5,363,362</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, 2000	October 31, 1999
\$ 567,963	\$ -	\$ -	\$ 20,935,880	\$ 6,705,530	\$ 27,641,410	\$ 22,786,398
-	-	-	-	772,753	772,753	597,566
5,300,818	-	-	155,273,616	4,829,184	160,102,800	188,794,996
-	-	-	27,895,928	283,262	28,179,190	21,124,947
-	-	-	153,262	-	153,262	162,678
-	-	-	-	206,846	206,846	156,600
-	-	-	11,300,718	-	11,300,718	9,684,402
-	-	-	-	1,056,218	1,056,218	1,040,816
-	-	-	328,701	-	328,701	105,902
84,435	-	-	2,371,654	102,313	2,473,967	2,190,823
-	-	-	8,738,532	574,169	9,312,701	10,486,945
-	-	-	10,461,940	-	10,461,940	12,826,305
-	-	-	191,040	-	191,040	103,285
-	-	-	-	7,692	7,692	7,692
-	-	-	19,522,981	1,363,807	20,886,788	20,532,755
-	-	-	-	3,152,298	3,152,298	3,870,865
-	-	-	107,720,088	12,313,438	120,033,526	128,228,452
-	-	-	1,013,721	2,886,811	3,900,532	5,309,787
-	15,485,476	-	18,633,164	-	18,633,164	17,684,979
-	93,925,636	-	98,207,297	-	98,207,297	92,294,358
-	45,363,695	-	48,017,142	778,729	48,795,871	45,123,767
-	-	-	566,872,380	-	566,872,380	544,951,844
-	-	-	(244,259,294)	-	(244,259,294)	(231,278,248)
-	-	-	30,180,042	-	30,180,042	32,049,996
-	-	-	22,011,646	-	22,011,646	20,169,610
-	-	-	14,618,222	553,782	15,172,004	18,371,177
-	-	34,019,594	34,019,594	-	34,019,594	32,753,254
-	-	262,437,549	262,437,549	315,150	262,752,699	273,642,189
<u>\$ 5,953,216</u>	<u>\$154,774,807</u>	<u>\$296,457,143</u>	<u>\$1,216,645,803</u>	<u>\$ 35,901,982</u>	<u>\$1,252,547,785</u>	<u>\$1,273,774,140</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, 2000

LIABILITIES	Governmental Fund Types				Proprietary Fund Types	
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service
Cash overdraft	\$ -	\$ 1,736,280	\$ -	\$ 1,167,094	\$ 864,729	\$ 77,663
Accounts payable	1,083,002	1,360,258	-	5,567,761	9,160,327	420,022
Due to other funds	1,924,650	7,666,552	769,460	758,221	88,285	88,890
Due to component units	1,056,218	-	-	-	-	-
Due to primary government	-	-	-	-	-	-
Accrued liabilities	1,299,334	444,008	-	-	-	-
Retainage payable	-	-	-	1,628,967	358,204	36,423
Unpaid claims liability	-	-	-	-	-	7,423,016
Other liabilities and deferred revenue	523,061	239,136	28,722	222,608	2,513,192	58,084
Payable from restricted assets -						
Revenue bonds payable	-	-	-	-	14,660,000	-
Accrued interest on bonds payable	-	-	-	-	3,989,100	-
Customers' deposits	-	-	-	-	3,934,437	-
Accrued compensated absences	-	-	-	-	1,281,047	180,863
Notes payable	-	-	-	-	-	-
Leases payable	-	-	-	-	-	-
Revolving loan fund advances	-	-	-	-	12,739,933	-
Bonds payable -						
General obligation	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-
Revenue	-	-	-	-	-	-
					<u>128,946,415</u>	
<b>Total liabilities</b>	<b>\$ 5,886,265</b>	<b>\$ 11,446,234</b>	<b>\$ 798,182</b>	<b>\$ 9,344,651</b>	<b>\$ 178,535,669</b>	<b>\$ 8,284,961</b>
<b>FUND EQUITY</b>						
Contributed capital	\$ -	\$ -	\$ -	\$ -	\$ 41,777,203	\$ 839,623
Investment in general fixed assets	-	-	-	-	-	-
Retained earnings (accumulated deficit) -						
Reserved	-	-	-	-	90,093,246	-
Unreserved:						
Designated	-	-	-	-	888,705	-
Undesignated	-	-	-	-	263,258,757	(3,761,222)
Fund balance -						
Reserved	139,166	5,677,062	-	37,336,391	-	-
Unreserved:						
Designated	14,073,353	1,607,974	34,019,594	60,029,900	-	-
Undesignated	<u>4,034,259</u>	<u>2,456,353</u>	<u>788,124</u>	<u>(8,093,813)</u>	-	-
<b>Total fund equity</b>	<b>\$ 18,246,778</b>	<b>\$ 9,741,389</b>	<b>\$ 34,807,718</b>	<b>\$ 89,272,478</b>	<b>\$ 396,017,911</b>	<b>\$ (2,921,599)</b>
<b>Total liabilities and fund equity</b>	<b>\$ 24,133,043</b>	<b>\$ 21,187,623</b>	<b>\$ 35,605,900</b>	<b>\$ 98,617,129</b>	<b>\$ 574,553,580</b>	<b>\$ 5,363,362</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, 2000	October 31, 1999
\$ -	\$ -	\$ -	\$ 3,845,766	\$ 1,360,340	\$ 5,206,106	\$ 6,178,960
-	-	-	17,591,370	555,647	18,147,017	14,708,870
4,660	-	-	11,300,718	-	11,300,718	9,684,402
3,794,658	-	-	4,850,876	-	4,850,876	5,273,117
-	-	-	-	322,674	322,674	94,044
220,413	-	-	1,963,755	728,963	2,692,718	2,530,480
-	-	-	2,023,594	-	2,023,594	3,017,448
-	-	-	7,423,016	-	7,423,016	8,658,035
-	-	-	3,584,803	1,327,206	4,912,009	4,496,147
-	-	-	14,660,000	6,858,453	21,518,453	22,893,874
-	-	-	3,989,100	47,199	4,036,299	4,354,115
-	-	-	3,934,437	-	3,934,437	4,512,218
-	-	3,854,390	5,316,300	-	5,316,300	4,924,202
-	-	51,639,642	51,639,642	164,450	51,804,092	51,565,295
-	-	-	-	58,668	58,668	65,795
-	-	-	12,739,933	-	12,739,933	13,444,933
-	-	240,850,000	240,850,000	-	240,850,000	250,768,000
-	-	113,111	113,111	-	113,111	169,667
-	-	-	128,946,415	-	128,946,415	141,646,138
<u>\$ 4,019,731</u>	<u>\$ -0-</u>	<u>\$296,457,143</u>	<u>\$ 514,772,836</u>	<u>\$ 11,423,600</u>	<u>\$ 526,196,436</u>	<u>\$ 548,985,740</u>
\$ -	\$ -	\$ -	\$ 42,616,826	\$ -	\$ 42,616,826	\$ 42,349,691
-	154,774,807	-	154,774,807	778,729	155,553,536	145,268,638
-	-	-	90,093,246	9,249,056	99,342,302	105,279,233
-	-	-	888,705	-	888,705	1,707,459
-	-	-	259,497,535	-	259,497,535	233,537,190
1,633,709	-	-	44,786,328	6,919,416	51,705,744	34,343,588
-	-	-	109,730,821	-	109,730,821	141,922,676
299,776	-	-	(515,301)	7,531,181	7,015,880	20,379,925
<u>\$ 1,933,485</u>	<u>\$154,774,807</u>	<u>\$ -0-</u>	<u>\$ 701,872,967</u>	<u>\$ 24,478,382</u>	<u>\$ 726,351,349</u>	<u>\$ 724,788,400</u>
<u>\$ 5,953,216</u>	<u>\$154,774,807</u>	<u>\$296,457,143</u>	<u>\$1,216,645,803</u>	<u>\$ 35,901,982</u>	<u>\$1,252,547,785</u>	<u>\$1,273,774,140</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, 2000

	Governmental Fund Types		
	General	Special Revenue	Debt Service
Revenues:			
Taxes	\$ 13,879,216	\$ 60,975,601	\$ 2,334,328
Utilities System payments in lieu of taxes	14,828,023	-	-
Licenses and permits	1,939,831	918,339	-
Intergovernmental	2,095,453	10,264,705	-
Charges for services	4,455,935	4,866,781	-
Fines and forfeits	998,079	351,154	-
Investment income	1,280,853	909,265	2,012,685
Miscellaneous	<u>1,657,251</u>	<u>516,783</u>	<u>33,157</u>
Total revenues	<u>\$ 41,134,641</u>	<u>\$ 78,802,628</u>	<u>\$ 4,380,170</u>
Expenditures:			
Current -			
General government	\$ 14,938,659	\$ 5,030,678	\$ 78,422
Public safety	23,104,491	4,135,422	-
Public transportation	-	2,199,790	-
Streets and drainage	9,216,185	1,382,727	-
Urban redevelopment and housing	-	1,524,692	-
Economic development and assistance	34,102	300,334	-
Culture and recreation	933,498	10,290,988	-
Health and welfare	17,333	373,897	-
Economic opportunity	-	1,411,060	-
Conservation of natural resources	59,659	-	-
Capital projects	73,465	2,855,617	-
Debt service -			
Principal retirement	556,336	-	11,474,555
Interest and fiscal charges	<u>3,205,214</u>	<u>-</u>	<u>13,116,049</u>
Total expenditures	<u>\$ 52,138,942</u>	<u>\$ 29,505,205</u>	<u>\$ 24,669,026</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (11,004,301)</u>	<u>\$ 49,297,423</u>	<u>\$ (20,288,856)</u>
Other financing sources (uses):			
Sale of general fixed assets	\$ 72,411	\$ 2,701	\$ -
Proceeds from sale of bonds/issuance of debt	-	-	-
Operating transfers in	20,536,535	8,433,684	22,966,059
Operating transfers out	(12,966,857)	(56,934,782)	(1,350,364)
Transfers from component units	-	452,000	-
Transfers to primary government	-	-	-
Transfers to component units	(1,284,295)	(38,193)	-
Transfers from primary government	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>\$ 6,357,794</u>	<u>\$ (48,084,590)</u>	<u>\$ 21,615,695</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ (4,646,507)	\$ 1,212,833	\$ 1,326,839
Fund balances, beginning	22,641,821	8,528,556	33,732,343
Residual equity transfers in	251,464	-	-
Residual equity transfers out	<u>-</u>	<u>-</u>	<u>(251,464)</u>
Fund balances, ending	<u>\$ 18,246,778</u>	<u>\$ 9,741,389</u>	<u>\$ 34,807,718</u>

See Notes to Financial Statements.

Capital Projects	Fiduciary Fund Type Expendable Trust	Totals (Memorandum Only)	Component Units	Totals (Memorandum Only)	
		Primary Government		Reporting Entity	
				October 31, 2000	October 31, 1999
\$ -	\$ -	\$ 77,189,145	\$ 295,026	\$ 77,484,171	\$ 72,544,509
-	-	14,828,023	-	14,828,023	14,190,874
-	-	2,858,170	-	2,858,170	2,986,916
1,313,296	-	13,673,454	1,298,244	14,971,698	17,218,968
-	-	9,322,716	4,063,811	13,386,527	12,860,294
-	-	1,349,233	1,079,751	2,428,984	2,400,445
6,557,835	19,381	10,780,019	526,092	11,306,111	7,201,449
271,465	-	2,478,656	792,166	3,270,822	2,252,929
<u>\$ 8,142,596</u>	<u>\$ 19,381</u>	<u>\$132,479,416</u>	<u>\$ 8,055,090</u>	<u>\$140,534,506</u>	<u>\$131,656,384</u>
\$ 5,515,517	\$ 25,363	\$ 25,588,639	\$ 3,631,698	\$ 29,220,337	\$ 88,421,329
5,019,149	-	32,259,062	-	32,259,062	31,949,883
514,615	-	2,714,405	-	2,714,405	2,134,261
3,777,518	-	14,376,430	-	14,376,430	14,033,719
34,069	-	1,558,761	-	1,558,761	2,478,765
-	-	334,436	224,610	559,046	762,617
5,132,585	-	16,357,071	4,337,667	20,694,738	19,182,839
-	-	391,230	-	391,230	345,609
-	-	1,411,060	-	1,411,060	1,870,137
-	-	59,659	-	59,659	82,544
32,702,604	-	35,631,686	861,847	36,493,533	35,775,759
-	-	12,030,891	-	12,030,891	11,049,906
-	-	16,321,263	-	16,321,263	12,119,983
<u>\$ 52,696,057</u>	<u>\$ 25,363</u>	<u>\$159,034,593</u>	<u>\$ 9,055,822</u>	<u>\$168,090,415</u>	<u>\$220,207,351</u>
<u>\$ (44,553,461)</u>	<u>\$ (5,982)</u>	<u>\$ (26,555,177)</u>	<u>\$ (1,000,732)</u>	<u>\$ (27,555,909)</u>	<u>\$ (88,550,967)</u>
\$ -	\$ -	\$ 75,112	\$ 37,184	\$ 112,296	\$ 367,817
2,379,283	-	2,379,283	25,246	2,404,529	116,640,938
20,642,730	20,477	72,599,485	-	72,599,485	72,054,566
(4,849,887)	-	(76,101,890)	-	(76,101,890)	(72,875,729)
800,000	-	1,252,000	-	1,252,000	400,000
(300,000)	-	-	(1,150,000)	(1,150,000)	(300,000)
-	-	(1,622,488)	-	(1,622,488)	(1,595,696)
-	-	-	1,409,292	1,409,292	1,383,770
<u>\$ 18,672,126</u>	<u>\$ 20,477</u>	<u>\$ (1,418,498)</u>	<u>\$ 321,722</u>	<u>\$ (1,096,776)</u>	<u>\$116,075,666</u>
\$ (25,881,335)	\$ 14,495	\$ (27,973,675)	\$ (679,010)	\$ (28,652,685)	\$ 27,524,699
115,153,813	299,264	180,355,797	10,854,100	191,209,897	163,685,198
-	-	251,464	-	251,464	179,414
-	-	(251,464)	-	(251,464)	(179,414)
<u>\$ 89,272,478</u>	<u>\$ 313,759</u>	<u>\$152,382,122</u>	<u>\$ 10,175,090</u>	<u>\$162,557,212</u>	<u>\$191,209,897</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, 2000

	General Fund		Variance - Favorable (Unfavorable)
	Budget	Actual	
Revenues:			
Taxes	\$ 13,077,807	\$ 13,879,216	\$ 801,409
Utilities System payments in lieu of taxes	14,828,023	14,828,023	-
Licenses and permits	2,109,373	1,939,831	(169,542)
Intergovernmental	2,383,107	2,095,453	(287,654)
Charges for services	5,664,406	4,455,935	(1,208,471)
Fines and forfeits	900,000	998,079	98,079
Investment income	1,186,792	1,280,853	94,061
Miscellaneous	<u>621,483</u>	<u>1,657,251</u>	<u>1,035,768</u>
Total revenues	<u>\$ 40,770,991</u>	<u>\$ 41,134,641</u>	<u>\$ 363,650</u>
Expenditures:			
Current -			
General government	\$ 15,981,820	\$ 14,938,659	\$ 1,043,161
Public safety	23,803,006	23,104,491	698,515
Public transportation	-	-	-
Streets and drainage	9,433,450	9,216,185	217,265
Urban redevelopment and housing	-	-	-
Economic development and assistance	49,710	34,102	15,608
Culture and recreation	1,021,437	933,498	87,939
Health and welfare	16,159	17,333	(1,174)
Economic opportunity	-	-	-
Conservation of natural resources	82,703	59,659	23,044
Capital projects	345,900	73,465	272,435
Debt service -			
Principal retirement	596,000	556,336	39,664
Interest and fiscal charges	<u>3,379,000</u>	<u>3,205,214</u>	<u>173,786</u>
Total expenditures	<u>\$ 54,709,185</u>	<u>\$ 52,138,942</u>	<u>\$ 2,570,243</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (13,938,194)</u>	<u>\$ (11,004,301)</u>	<u>\$ 2,933,893</u>
Other financing sources (uses):			
Proceeds from the sale of fixed assets	\$ -	\$ 72,411	\$ 72,411
Operating transfers in	19,601,930	20,536,535	934,605
Operating transfers out	(13,842,312)	(12,966,857)	875,455
Transfers from component units	-	-	-
Transfers to component units	<u>(1,425,308)</u>	<u>(1,284,295)</u>	<u>141,013</u>
Total other financing sources (uses)	<u>\$ 4,334,310</u>	<u>\$ 6,357,794</u>	<u>\$ 2,023,484</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>\$ (9,603,884)</u>	<u>\$ (4,646,507)</u>	<u>\$ 4,957,377</u>
Fund balances, beginning	9,603,884	22,641,821	13,037,937
Residual equity transfers in	-	251,464	251,464
Residual equity transfers out	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances, ending	<u>\$ -0-</u>	<u>\$ 18,246,778</u>	<u>\$ 18,246,778</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>
\$ 59,402,002	\$ 60,975,601	\$ 1,573,599	\$ 2,209,971	\$ 2,334,328	\$ 124,357
-	-	-	-	-	-
891,300	918,339	27,039	-	-	-
17,835,988	10,264,705	(7,571,283)	-	-	-
4,828,285	4,866,781	38,496	-	-	-
350,359	351,154	795	-	-	-
764,864	869,149	104,285	1,843,965	1,959,702	115,737
<u>1,215,571</u>	<u>554,976</u>	<u>(660,595)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 85,288,362</u>	<u>\$ 78,800,705</u>	<u>\$ (6,487,664)</u>	<u>\$ 4,053,936</u>	<u>\$ 4,294,030</u>	<u>\$ 240,094</u>
\$ 8,652,603	\$ 5,030,678	\$ 3,621,925	\$ 81,775	\$ 78,422	\$ 3,353
4,430,937	4,135,422	295,515	-	-	-
2,227,042	2,199,790	27,252	-	-	-
1,655,798	1,382,727	273,071	-	-	-
4,038,710	1,524,692	2,514,018	-	-	-
535,087	300,334	234,753	-	-	-
11,024,029	10,290,988	733,041	-	-	-
580,161	373,897	206,264	-	-	-
3,295,136	1,411,060	1,884,076	-	-	-
-	-	-	-	-	-
6,488,109	2,855,617	3,632,492	-	-	-
-	-	-	11,403,000	11,418,000	(15,000)
-	-	-	<u>13,143,477</u>	<u>13,104,403</u>	<u>39,074</u>
<u>\$ 42,927,612</u>	<u>\$ 29,505,205</u>	<u>\$ 13,422,407</u>	<u>\$ 24,628,252</u>	<u>\$ 24,600,825</u>	<u>\$ 27,427</u>
<u>\$ 42,360,757</u>	<u>\$ 49,295,500</u>	<u>\$ 6,934,743</u>	<u>\$ (20,574,316)</u>	<u>\$ (20,306,795)</u>	<u>\$ 267,521</u>
\$ 2,701	\$ 2,701	\$ -	\$ -	\$ -	\$ -
8,619,121	7,727,209	(891,912)	22,979,887	22,966,059	(13,828)
(54,824,935)	(56,872,600)	(2,047,665)	(1,300,000)	(1,350,364)	(50,364)
856,000	452,000	(404,000)	-	-	-
(38,193)	(38,193)	-	-	-	-
<u>\$ (45,385,306)</u>	<u>\$ (48,728,883)</u>	<u>\$ (3,343,577)</u>	<u>\$ 21,679,887</u>	<u>\$ 21,615,695</u>	<u>\$ (64,192)</u>
\$ (3,024,549)	\$ 566,617	\$ 3,591,166	\$ 1,105,571	\$ 1,308,900	\$ 203,329
3,024,549	7,893,337	4,868,788	92,132	32,857,442	32,765,310
-	-	-	-	-	-
-	-	-	-	(251,464)	(251,464)
<u>\$ -0-</u>	<u>\$ 8,459,954</u>	<u>\$ 8,459,954</u>	<u>\$ 1,197,703</u>	<u>\$ 33,914,878</u>	<u>\$ 32,717,175</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, 2000

	Proprietary Fund		
	Enterprise		
	Utilities System	Lafayette Public Power Authority	Environ- mental Services
Operating revenues:			
Charges for services	\$156,568,205	\$ 44,125,300	\$ 5,597,298
Contributions	-	-	-
Interest and miscellaneous	-	-	29,472
Total operating revenues	<u>\$156,568,205</u>	<u>\$ 44,125,300</u>	<u>\$ 5,626,770</u>
Operating expenses:			
Production, collection and cost of services	\$ 97,819,034	\$ 28,246,355	\$ 5,667,390
Distribution and treatment	11,998,742	153,756	-
Administrative and general	8,778,069	2,260,670	525,096
Interest on bonds	-	-	-
Depreciation and amortization	10,379,137	4,463,400	113,237
Benefit payments and refunds	-	-	-
Transfer to City in lieu of taxes	14,828,023	-	-
Transfer to state retirement system	-	-	-
Total operating expenses	<u>\$143,803,005</u>	<u>\$ 35,124,181</u>	<u>\$ 6,305,723</u>
Operating income (loss)	<u>\$ 12,765,200</u>	<u>\$ 9,001,119</u>	<u>\$ (678,953)</u>
Nonoperating revenues (expenses):			
Investment income	\$ 5,717,945	\$ 2,053,747	\$ -
Costs recovered (to be recovered) through billings to the City (net)	-	(2,809,412)	-
Interest expense	(1,742,536)	(6,387,656)	-
Other (net)	(631,871)	(1,456,552)	(510)
Total nonoperating revenues (expenses)	<u>\$ 3,343,538</u>	<u>\$ (8,599,873)</u>	<u>\$ (510)</u>
Income (loss) before operating transfers	<u>\$ 16,108,738</u>	<u>\$ 401,246</u>	<u>\$ (679,463)</u>
Other financing sources (uses):			
Operating transfers in	-	-	759,141
Operating transfers out	(638,873)	-	-
Transfer from primary government	-	-	-
Net income (loss)	<u>\$ 15,469,865</u>	<u>\$ 401,246</u>	<u>\$ 79,678</u>
Add depreciation and loss on assets that reduce contributed capital	-	-	90,295
Increase (decrease) in retained earnings	<u>\$ 15,469,865</u>	<u>\$ 401,246</u>	<u>\$ 169,973</u>
Retained earnings (accumulated deficits), beginning	<u>330,941,635</u>	<u>7,637,366</u>	<u>(381,926)</u>
Retained earnings (accumulated deficits), ending	<u>\$346,411,500</u>	<u>\$ 8,038,612</u>	<u>\$ (211,953)</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, 2000</u>	<u>October 31, 1999</u>
\$ 150,309	\$ 206,441,112	\$17,434,000	\$223,875,112	\$ -	\$223,875,112	\$206,148,170
-	-	-	-	-	-	93,498
167	29,639	962,854	992,493	1,501,138	2,493,631	3,842,640
<u>\$ 150,476</u>	<u>\$ 206,470,751</u>	<u>\$18,396,854</u>	<u>\$224,867,605</u>	<u>\$ 1,501,138</u>	<u>\$226,368,743</u>	<u>\$210,084,308</u>
\$ 412,079	\$ 132,144,858	\$18,953,501	\$151,098,359	\$ -	\$151,098,359	\$130,747,376
-	12,152,498	-	12,152,498	-	12,152,498	11,476,089
97,478	11,661,313	-	11,661,313	80,132	11,741,445	13,140,697
-	-	-	-	692,357	692,357	893,375
58,806	15,014,580	-	15,014,580	-	15,014,580	15,828,662
-	-	-	-	232,870	232,870	277,666
-	14,828,023	-	14,828,023	-	14,828,023	14,190,874
-	-	-	-	213,196	213,196	12,373,788
<u>\$ 568,363</u>	<u>\$ 185,801,272</u>	<u>\$18,953,501</u>	<u>\$204,754,773</u>	<u>\$ 1,218,555</u>	<u>\$205,973,328</u>	<u>\$198,928,527</u>
\$ (417,887)	\$ 20,669,479	\$ (556,647)	\$ 20,112,832	\$ 282,583	\$ 20,395,415	\$ 11,155,781
\$ 1,491	\$ 7,773,183	\$ 147,226	\$ 7,920,409	\$ -	\$ 7,920,409	\$ 5,126,416
-	(2,809,412)	-	(2,809,412)	-	(2,809,412)	(2,384,390)
-	(8,130,192)	-	(8,130,192)	-	(8,130,192)	(8,730,989)
(2,170)	(2,091,103)	(8,766)	(2,099,869)	-	(2,099,869)	(1,555,769)
<u>\$ (679)</u>	<u>\$ (5,257,524)</u>	<u>\$ 138,460</u>	<u>\$ (5,119,064)</u>	<u>\$ -0-</u>	<u>\$ (5,119,064)</u>	<u>\$ (7,544,732)</u>
\$ (418,566)	\$ 15,411,955	\$ (418,187)	\$ 14,993,768	\$ 282,583	\$ 15,276,351	\$ 3,611,049
357,589	1,116,730	3,024,548	4,141,278	-	4,141,278	821,349
-	(638,873)	-	(638,873)	-	(638,873)	(187)
-	-	-	-	213,196	213,196	211,927
\$ (60,977)	\$ 15,889,812	\$ 2,606,361	\$ 18,496,173	\$ 495,779	\$ 18,991,952	\$ 4,644,138
60,977	151,272	141,046	292,318	-	292,318	313,626
\$ -0-	\$ 16,041,084	\$ 2,747,407	\$ 18,788,491	\$ 495,779	\$ 19,284,270	\$ 4,957,764
2,549	338,199,624	(6,508,629)	331,690,995	13,028,784	344,719,779	339,762,015
<u>\$ 2,549</u>	<u>\$ 354,240,708</u>	<u>\$ (3,761,222)</u>	<u>\$350,479,486</u>	<u>\$ 13,524,563</u>	<u>\$364,004,049</u>	<u>\$344,719,779</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, 2000

	<u>Enterprise</u>			
	<u>Utilities System</u>	<u>Lafayette Public Power Authority</u>	<u>Environ - mental Services</u>	<u>Animal Control Shelter</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Operating income (loss)	\$ 12,765,200	\$ 9,001,119	\$ (678,953)	\$ (417,887)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:				
Depreciation	10,379,137	4,463,400	113,237	58,806
Other	456,463	1,238,991	45,532	-
Changes in assets and liabilities	<u>(4,011,670)</u>	<u>2,844,854</u>	<u>351,414</u>	<u>(4,832)</u>
Net cash provided by (used in) operating activities	<u>\$ 19,589,130</u>	<u>\$ 17,548,364</u>	<u>\$ (168,770)</u>	<u>\$ (363,913)</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
Increase (decrease) in cash overdraft	\$ -	\$ -	\$ (748,783)	\$ -
Principal paid on bond maturities	-	-	-	-
Principal collected on mortgage-loans	-	-	-	-
Transfers from other funds	-	-	916,913	332,016
Transfers to other funds	(638,873)	-	-	-
State grant	-	-	-	-
Other	<u>(946,769)</u>	<u>-</u>	<u>640</u>	<u>-</u>
Net cash provided by (used in) noncapital financing activities	<u>\$ (1,585,642)</u>	<u>\$ -0-</u>	<u>\$ 168,770</u>	<u>\$ 332,016</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Acquisition of capital assets	\$ (25,837,831)	\$ (336,631)	\$ -	\$ -
Principal paid on bond maturities	(5,555,000)	(9,220,000)	-	-
Interest paid on bonds	(1,744,477)	(6,931,892)	-	-
Proceeds from revolving loan fund	-	-	-	-
Capital contributed by outside parties	120,826	-	-	-
Proceeds on disposition of fixed assets	<u>-</u>	<u>373,624</u>	<u>-</u>	<u>-</u>
Net cash used in capital and related financing activities	<u>\$ (33,016,482)</u>	<u>\$ (16,114,899)</u>	<u>\$ -0-</u>	<u>\$ -0-</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Principal collected on mortgage-backed securities	\$ -	\$ -	\$ -	\$ -
Sale (purchases) of investments, net	6,265,591	(374,935)	-	29,039
Interest on investments	4,817,831	1,951,960	-	1,491
Other	<u>860,810</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net cash provided by (used in) investing activities	<u>\$ 11,944,232</u>	<u>\$ 1,577,025</u>	<u>\$ -0-</u>	<u>\$ 30,530</u>
<b>Net increase (decrease) in cash and cash equivalents</b>	<u>\$ (3,068,762)</u>	<u>\$ 3,010,490</u>	<u>\$ -0-</u>	<u>\$ (1,367)</u>
Cash and cash equivalents at beginning of year	<u>33,024,280</u>	<u>16,771,968</u>	<u>-</u>	<u>2,940</u>
Cash and cash equivalents at end of year	<u>\$ 29,955,518</u>	<u>\$ 19,782,458</u>	<u>\$ -0-</u>	<u>\$ 1,573</u>
<b>Noncash investing, capital and financing activities:</b>				
Capital assets acquired by contribution	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 208,182</u>	<u>\$ 8,422</u>
Book value of assets disposed	<u>\$ 28,170</u>	<u>\$ -0-</u>	<u>\$ 1,150</u>	<u>\$ 2,170</u>
Street lighting assessments levied	<u>\$ 61,921</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

See Notes to Financial Statements.

Total Enterprise Fund Types	Internal Service	Totals (Memorandum Only)	Component Units	Totals (Memorandum Only)	
		Primary Government		Reporting Entity	
				October 31, 2000	October 31, 1999
\$ 20,669,479	\$ (556,647)	\$ 20,112,832	\$ 416,169	\$ 20,529,001	\$ 23,193,115
15,014,580	132,280	15,146,860	-	15,146,860	15,958,786
1,740,986	-	1,740,986	(351,563)	1,389,423	1,862,709
<u>(820,234)</u>	<u>(1,549,428)</u>	<u>(2,369,662)</u>	<u>(8,566)</u>	<u>(2,378,228)</u>	<u>(3,540,133)</u>
<u>\$ 36,604,811</u>	<u>\$ (1,973,795)</u>	<u>\$ 34,631,016</u>	<u>\$ 56,040</u>	<u>\$ 34,687,056</u>	<u>\$ 37,474,477</u>
\$ (748,783)	\$ (772,532)	\$ (1,521,315)	\$ -	\$ (1,521,315)	\$ 1,017,332
-	-	-	(2,007,316)	(2,007,316)	(2,492,613)
-	-	-	932,679	932,679	1,072,317
1,248,929	3,024,548	4,273,477	-	4,273,477	674,405
(638,873)	-	(638,873)	-	(638,873)	(187)
-	-	-	-	-	645,849
<u>(946,129)</u>	<u>-</u>	<u>(946,129)</u>	<u>-</u>	<u>(946,129)</u>	<u>120,446</u>
<u>\$ (1,084,856)</u>	<u>\$ 2,252,016</u>	<u>\$ 1,167,160</u>	<u>\$ (1,074,637)</u>	<u>\$ 92,523</u>	<u>\$ 1,037,549</u>
\$ (26,174,462)	\$ -	\$ (26,174,462)	\$ -	\$ (26,174,462)	\$ (20,322,632)
(14,775,000)	-	(14,775,000)	-	(14,775,000)	(14,225,000)
(8,676,369)	-	(8,676,369)	-	(8,676,369)	(9,326,043)
-	-	-	-	-	597,186
120,826	-	120,826	-	120,826	59,899
<u>373,624</u>	<u>-</u>	<u>373,624</u>	<u>-</u>	<u>373,624</u>	<u>297,166</u>
<u>\$ (49,131,381)</u>	<u>\$ -0-</u>	<u>\$ (49,131,381)</u>	<u>\$ -0-</u>	<u>\$ (49,131,381)</u>	<u>\$ (42,919,424)</u>
\$ -	\$ -	\$ -	\$ 1,075,679	\$ 1,075,679	\$ 1,374,439
5,919,695	(407,483)	5,512,212	16,154	5,528,366	(10,544,318)
6,771,282	111,469	6,882,751	-	6,882,751	8,155,343
<u>860,810</u>	<u>-</u>	<u>860,810</u>	<u>-</u>	<u>860,810</u>	<u>(275,021)</u>
<u>\$ 13,551,787</u>	<u>\$ (296,014)</u>	<u>\$ 13,255,773</u>	<u>\$ 1,091,833</u>	<u>\$ 14,347,606</u>	<u>\$ (1,289,557)</u>
\$ (59,639)	\$ (17,793)	\$ (77,432)	\$ 73,236	\$ (4,196)	\$ (5,696,955)
<u>49,799,188</u>	<u>168,134</u>	<u>49,967,322</u>	<u>1,290,571</u>	<u>51,257,893</u>	<u>56,954,848</u>
<u>\$ 49,739,549</u>	<u>\$ 150,341</u>	<u>\$ 49,889,890</u>	<u>\$ 1,363,807</u>	<u>\$ 51,253,697</u>	<u>\$ 51,257,893</u>
\$ 216,604	\$ 160,102	\$ 376,706	\$ -0-	\$ 376,706	\$ 52,702
\$ 31,490	\$ 8,766	\$ 40,256	\$ -0-	\$ 40,256	\$ 43,038
\$ 61,921	\$ -0-	\$ 61,921	\$ -0-	\$ 61,921	\$ -0-



LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

STATEMENTS OF CHANGES IN NET ASSETS - FIDUCIARY FUND TYPE  
Years Ended October 31, 2000 and 1999

	<u>2000</u>	<u>1999</u>
Operations:		
Net investment income	\$ <u>83,279</u>	\$ <u>37,856</u>
Distributions to participants from net investment income	\$ <u>(83,279)</u>	\$ <u>(37,856)</u>
Other transactions :		
Participant deposits	\$2,602,513	\$2,363,127
Less distributions to participants	<u>2,223,182</u>	<u>1,935,358</u>
Increase from other transactions and total increase in net assets	\$ 379,331	\$ 427,769
Net assets, beginning	<u>1,240,395</u>	<u>812,626</u>
Net assets, ending	<u>\$1,619,726</u>	<u>\$1,240,395</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, appropriate 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. During the prior fiscal year, each merged with its respective statewide system. The funds will continue to exist until all assets have been liquidated.

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

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

Lafayette 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 it 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 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 \$102,000 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 1999 financial statements have been reclassified to the 2000 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 intradepartmental 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, 2000, taxes of 13.21 mills were levied on property with assessed valuations totaling \$552,896,165 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 \$7,303,763. Taxes receivable at October 31, 2000 totaled \$300,314, 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 1999 and were billed to the taxpayers by the Assessor in November of 1999. 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, 2000, taxes were levied in 1999 on property with assessed valuations totaling \$824,767,112 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	17.11 mills
Debt service	3.89 mills
Health unit	1.01 mills

Total taxes levied during 1999 for 2000, exclusive of homestead exemptions, were \$14,240,369.

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, 2000, taxes were levied on property with assessed valuations totaling \$27,210,770. The millage for the year was 9.33.

Total taxes levied, exclusive of homestead exemptions, were \$249,470. Taxes receivable at December 31, 2000 totaled \$206,846, all of which is considered collectible.

Note 4. Interfund Receivables, Payables

	Interfund Receivables	Interfund Payables
General Fund	\$ 3,048,347	\$ 1,924,650
Special revenue funds -		
Recreation and Parks	167,152	222
City Park Golf Course	-	61,800
Vieux Chenes Golf Course	-	225,868
Heymann Performing Arts Center	-	68,381
Natural History Museum and Planetarium	13,594	-
Municipal Transit System	1,268,351	217,206
Parking Program	70	104,040
Community Development Block Grant	6,673	123
Drug Free Schools Grant	-	3,525
1961 Sales Tax Trust	353,223	2,503,312
1985 Sales Tax Trust	297,238	2,246,097
La Place Des Creoles Grant	1,577	-
Housing Rehabilitation Program Grant	197,715	-
DARE Project Grant	-	16,743
CD - First Time Homebuyer Fund	-	8,115
Road and Bridge Maintenance	217,206	615,624
Parishwide Drainage Maintenance	129,708	-
Adult Correctional Facility Maintenance	737,578	586,809

(continued)



NOTES TO FINANCIAL STATEMENTS

Note 4. Interfund Receivables, Payables (Continued)

	Interfund Receivables	Interfund Payables	Primary government (due from/to component units) -	Interfund Receivables	Interfund Payables
Lafayette Parish Public Library	-	176,171	General Fund	\$ 322,674	\$ 1,056,218
Courthouse and Jail Maintenance	-	737,578	Consolidated Cash Account	-	3,794,658
War Memorial Building	-	91,761	Road and Bridge Maintenance	6,027	-
City/Parish Forensic Facility	31,939	-	Component units (due from/to primary government) -	-	-
Coroner's Expense	4,979	2,081	City Court of Lafayette	-	109,478
FHWA 736-28-0208	7	-	Downtown Development Authority	772,753	-
FHWA 736-28-0022	766	-	Lafayette Public Trust Financing	-	-
FHWA 736-28-0019	562	-	Authority	3,152,298	-
FTA 736-28-0024	310	-	Criminal Court	1,056,218	-
FTA 736-28-0021	-	1,096	Firemen's Pension and Relief	-	213,196
DHH Drug Court OJP Implementation	-	-			
Grant	19,707	-		\$ 5,309,970	\$ 5,173,550
LPTFA - First Time Homebuyer Fund	152	-			
Criminal Justice Support	-	-			
Services Fund	23,227	-			
Debt service funds -	-	-			
1961 Sales Tax Bond Funds	171,714	353,223			
1986 Sales Tax Bond Funds	169,212	297,238			
Sewer Assessment Bond	-	118,999			
Capital projects funds -	-	-			
Sales Tax Capital Improvement	3,718,535	393,521			
Bond Construction Funds -	-	-			
1985 Sales Tax	-	1,434			
1989 Sales Tax	-	1,291			
1990 Sales Tax	-	4,660			
1993 Sales Tax	-	10,324			
1997A Sales Tax	-	29,683			
1997B Sales Tax	15,934	38,501			
1998 Sales Tax	384,555	77,007			
1999A Sales Tax	-	54,633			
1999B Sales Tax	8,321	140,192			
2000 Sales Tax	8,485	6,975			
Enterprise funds -	-	-			
Utilities System	245,554	39,928			
Lafayette Public Power Authority	-	37,665			
Environmental Services Disposal	222	-			
Animal Control Shelter	-	10,692			
Internal service funds -	-	-			
Self-Insurance	1,157	88,890			
Group Hospitalization	56,948	-			
Fiduciary type funds -	-	-			
Payroll Fund	-	4,660			
	<u>\$11,300,718</u>	<u>\$11,300,718</u>			

The amount reported above as due to component units from the Consolidated Cash Account is \$130,393 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 \$3,015,529 and DDA \$779,129 compared to LPTFA's March 31 balance of \$3,152,298 and DDA's December 31 balance of \$772,753. In addition, the primary government reported \$6,027 more as due from component units than the amount reported as due to primary government by the component units which is caused by the December 31 year end for DDA.

Note 5. Other Receivables

Other receivables consisted of the following at October 31, 2000:

<u>Primary Government</u>	
Lafayette Parish School Board -	\$4,123,468
Sales and use taxes collected but not remitted	2,160
Lafayette Parish Sheriff's Department -	-
Fines and court costs	-
Various municipalities -	-
Refunds for housing juveniles at the	40,470
Juvenile Detention Home	75,657
Reimbursement of other costs	-

(continued)

NOTES TO FINANCIAL STATEMENTS

Note 5. Other Receivables (Continued)

District Court -	
Reimbursement of costs	\$ 57,757
Federal grant funds	822,436
State of Louisiana -	
Refunds for housing juveniles at the	7,836
Juvenile Detention Home	432,292
Federal pass through grant funds	116,428
State grant funds	1,524
Other	
Other -	8,900
Coroner fees	190,147
Other	2,838,226
Loans outstanding	<u>21,231</u>
Reimbursements due for other costs	<u>\$8,738,532</u>

Component Units

Lafayette Parish Sheriff's Department -	
Ad valorem taxes	\$ 42,624
Fines and court costs	64,726
District Court -	
Reimbursement of costs	50,336
State of Louisiana -	
Federal pass through grant funds	5,722
Hotel/motel tax	153,202
Various Municipalities -	
Reimbursement of costs	<u>257,552</u>
	<u>\$ 574,162</u>

Note 6. Restricted Assets - Enterprise Funds

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

	<u>2000</u>	<u>1999</u>
Cash with paying agent	\$ 5,678,313	\$ 5,574,539
Bond reserve and capital additions fund	82,054,634	88,808,980
Customers' deposits	3,725,596	4,531,939
Self insurance funds	<u>888,705</u>	<u>1,707,452</u>
	<u>\$ 92,347,248</u>	<u>\$ 100,622,917</u>

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

	<u>2000</u>	<u>1999</u>
Required bond reserve	\$ 7,402,688	\$ 7,299,477
In lieu of tax payment	14,200,000	14,800,000
Capital additions	<u>60,451,946</u>	<u>66,709,503</u>
	<u>\$ 82,054,634</u>	<u>\$ 88,808,980</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:

	<u>2000</u>	<u>1999</u>
Cash with paying agent	\$ 12,970,787	\$ 12,786,103
Bond interest and redemption fund	16,485,360	16,364,391
Bond reserve and contingency fund	1,867,820	1,504,007
Fuel cost stability fund	<u>4,585,575</u>	<u>4,603,011</u>
	<u>\$ 35,909,542</u>	<u>\$ 35,257,512</u>

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:

Primary government			
	Balance	Balance	Balance
	<u>10/31/99</u>	<u>Additions</u>	<u>Deletions</u>
			<u>10/31/00</u>
Land	\$ 14,507,837	\$ 977,639	\$ 15,485,476
Buildings and improvements	88,020,570	6,856,604	93,925,636
Equipment -			
Vehicles	25,613,298	2,766,764	27,837,394
Other	<u>16,319,476</u>	<u>1,894,803</u>	<u>17,526,301</u>
	<u>\$144,461,181</u>	<u>\$12,495,810</u>	<u>\$154,774,802</u>

NOTES TO FINANCIAL STATEMENTS

Note 7. Changes in General Fixed Assets (Continued)

Component units	Balance		Additions		Deletions		Balance	
	10/31/99		10/31/00		10/31/00		10/31/00	
Land and buildings	\$ 29,454	\$ -	\$ 29,454	\$ -	\$ 29,454	\$ -	\$ -	\$ -
Equipment	778,003	15,393	14,667	778,729	778,729			
	<u>\$ 807,457</u>	<u>\$ 15,393</u>	<u>\$ 44,121</u>	<u>\$ 778,729</u>				

The following is a summary of proprietary fund type fixed assets at October 31, 2000:

	Lafayette Public Authority		Environ-mental Services Disposal		Animal Control Shelter		Internal Service	
	Utilities System	Authority	Disposal	Shelter	Service			
Land Site improvements	\$ -	\$ 201,964	\$ 3,147,688	\$ -	\$ -	\$ -	\$ -	\$ -
Buildings	-	-	1,910,703	-	-	-	-	-
Coal cars	-	-	659,768	499,185	1,212,005	-	-	-
Equipment	-	13,042,361	-	-	-	-	-	-
Electric plant	-	744,967	1,153,746	356,227	1,143,474	-	-	-
Water plant	209,798,240	137,562,778	-	-	-	-	-	-
Sewer plant	90,642,665	-	-	-	-	-	-	-
Less accumulated depreciation	114,879,405	-	-	-	-	-	-	-
Construction in progress	(152,746,738)	(86,392,892)	(2,986,815)	(653,832)	(1,479,017)	-	-	-
	<u>21,711,308</u>	<u>300,338</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>\$284,284,880</u>	<u>\$ 65,459,516</u>	<u>\$3,885,020</u>	<u>\$201,580</u>	<u>\$ 876,462</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

	Lafayette Public Authority		Environ-mental Services Disposal		Animal Control Shelter		Internal Service	
	Utilities System	Authority	Disposal	Shelter	Service			
Electric plant acquisition adjustments	\$ 59,403,366	-	-	-	-	-	-	-
Less accumulated amortization	(29,223,324)	-	-	-	-	-	-	-
	<u>\$ 30,180,042</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</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, 2000 was as follows:

	Appropriation Amount		Expended to October 31, 2000		Unexpended Balance	
	Amount		Amount		Amount	
Utilities System:						
Electric	\$ 29,642,197		\$ 15,748,934		\$ 13,893,263	
Water	4,640,103		1,229,410		3,410,693	
Sewer	12,815,741		4,732,964		8,082,777	
	<u>\$ 47,098,041</u>		<u>\$ 21,711,308</u>		<u>\$ 25,386,733</u>	
Lafayette Public Power Authority	\$ 1,948,343		\$ 300,338		\$ 1,648,005	

NOTES TO FINANCIAL STATEMENTS

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

	<u>Electric</u>	<u>Water</u>	<u>Sewer</u>
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	-	-
		<u>Other</u>	

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, 2000 are as follows:

	<u>Issue Date</u>	<u>Final Maturity Date</u>	<u>Interest Rates</u>	<u>Balance Outstanding</u>
Sales tax revenue bonds -				
Public streets and drainage secured by:				
1961 tax	01/01/93	03/01/02	5.15- 5.45	\$ 5,110,000
	05/01/93	03/01/09	4.75- 5.50	44,840,000
	06/01/93	03/01/18	4.90-12.00	15,020,000
	03/01/97	03/01/22	4.80-10.00	11,320,000
	09/01/99	03/01/24	5.63- 7.00	40,100,000
1985 tax	01/01/94	05/01/15	4.13- 5.20	41,145,000
	09/01/95	05/01/20	4.90-10.00	3,655,000
	03/01/97	05/01/21	4.70-10.00	13,140,000
	07/01/98	05/01/23	4.30- 6.60	44,345,000
	11/01/99	05/01/24	5.10- 7.00	<u>14,500,000</u>
				<u>\$233,175,000</u>
Utilities revenue bonds -				
	11/01/76	11/01/01	5.90	\$ 395,000
	09/01/93	11/01/04	3.60- 4.70	<u>27,200,000</u>
DEQ revolving loan fund advances	12/11/96	11/01/15	2.95	<u>\$ 12,739,933</u>

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.

(continued)

NOTES TO FINANCIAL STATEMENTS

Note 8. Long-Term Debt (Continued)

The annual debt service requirements to maturity of all bonds and notes outstanding at October 31, 2000, including interest payments of \$198,545,298, follows:

Special assessment sewerage certificates -	Issue Date	Final Maturity Date	Interest Rates	Balance Outstanding	Year Ending October 31	Revenue		DEQ Revolving Loan Fund Advances		Special Assessment	Notes Payable
						Sales Tax	Utilities	Advances	Assessment		
	10/01/92	03/01/02	5.25- 6.00	\$ 113,111	2001	\$ 23,014,640	\$ 6,192,475	\$ 187,914	\$ 63,285	\$ 4,009,917	\$ 4,009,917
					2002	22,947,052	6,181,632	1,090,134	59,948	4,009,917	4,009,917
Notes payable - Police pension	04/01/99	10/01/28	7.00	\$ 30,603,463	2003	23,009,868	6,171,190	1,088,452	-	4,889,200	4,889,200
Fire pension	05/01/99	05/01/28	7.00	20,156,896	2004	22,578,474	6,165,190	1,091,106	-	3,974,746	3,974,746
Heymann property	08/09/00	08/09/03	4.00	879,282	2005	22,532,600	6,161,470	1,088,096	-	3,974,746	3,974,746
					2006	22,507,274	-	1,089,422	-	3,974,746	3,974,746
				\$ 51,639,642	2007	22,456,597	-	1,090,011	-	3,974,746	3,974,746
					2008	22,426,409	-	1,084,936	-	3,974,746	3,974,746
					2009	22,395,891	-	1,089,123	-	3,974,746	3,974,746
					2010	15,409,609	-	1,087,499	-	3,974,746	3,974,746
					2011 - 2015	64,153,035	-	5,420,780	-	19,873,730	19,873,730
					2016 - 2020	52,394,151	-	410,905	-	19,873,730	19,873,730
					2021 - 2025	28,891,132	-	-	-	19,873,730	19,873,730
					2026 - 2028	-	-	-	-	11,924,238	11,924,238
						<u>\$164,716,732</u>	<u>\$30,871,957</u>	<u>\$15,818,378</u>	<u>123,233</u>	<u>\$112,277,684</u>	<u>\$112,277,684</u>

Year Ending October 31

Total

2001	\$ 33,468,231
2002	34,288,683
2003	35,158,710
2004	33,809,516
2005	33,756,912
2006	27,571,442
2007	27,521,354
2008	27,486,091
2009	27,459,760
2010	20,471,854
2011 - 2015	89,447,545
2016 - 2020	72,678,786
2021 - 2025	48,764,862
2026 - 2028	<u>11,924,238</u>

\$523,807,984

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, 2000, the following bonds are considered defeased:

Sales tax revenue \$ 2,840,000

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, 2000 are as follows:

	Issue Date	Final Maturity Date	Interest Rates	Balance Outstanding
General obligation bonds -				
Courthouse	12/01/77	03/01/02	5.25	\$ 300,000
Road	12/01/77	03/01/02	5.25	480,000
Road	03/01/78	03/01/03	5.20	630,000
Public building	03/01/78	03/01/03	5.20	460,000
Building	12/01/81	03/01/06	8.00	30,000
Road	04/01/91	03/01/01	5.80 - 6.00	1,400,000
Jail improvement and renovation bonds				
refunding bonds	01/04/95	06/15/06	6.25	430,000
Certificates of Indebtedness -				
Series 1998	06/05/98	03/01/07	6.00	2,445,000
Series 1999	12/14/99	12/01/19	5.75	<u>1,500,000</u>

\$ 7,675,000

The annual debt service requirements to maturity of all bonds outstanding at October 31, 2000, including interest payments of \$1,715,582, follows:

2001	\$ 2,896,656
2002	1,423,604
2003	1,001,502
2004	628,956
2005	633,405
2006	632,530
2007	542,367
2008	124,400
2009	125,806
2010	126,925
2011-2015	627,637
2016-2020	<u>626,794</u>

\$ 9,390,582

Component units

LPPA bonds outstanding at October 31, 2000 are as follows:

	Issue Date	Final Maturity Date	Interest Rates	Balance Outstanding
Series 1993	12/01/93	11/01/12	2.80-5.25	\$ 88,165,000
Series 1996	08/01/96	11/01/12	3.70-6.00	<u>43,670,000</u>
Less unamortized discount				\$131,835,000
				<u>(1,478,782)</u>

\$130,356,218

The annual debt service requirements on all Lafayette Public Power Authority bonds outstanding at October 31, 2000, including interest payments of \$46,896,722, follows:

Year Ending	Balance
October 31, 2001	\$ 16,083,161
2002	14,427,252
2003	13,888,025
2004	13,898,420
2005	13,922,190
2006 - 2010	70,068,386
2011 - 2013	<u>36,444,288</u>

\$178,731,722

NOTES TO FINANCIAL STATEMENTS

LPTFA bonds outstanding at October 31, 2000 are as follows:

	Interest Rate	Balance Outstanding
1990 Bond Issue	8.50	\$ 1,917,258
1991 Bond Issue:		
Class A-2	7.50	4,634,710
Class A-3	9.25	500,000
Class B-1	7.375	547,073
Class B-2	9.50	400,000
Less unamortized discount		\$ 7,999,041
		<u>(1,140,588)</u>
		\$ <u>6,858,452</u>

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, 2000, the following changes occurred in long-term liabilities (in thousands of dollars):

	Balance, 11/01/99	Additions	Reductions	Balance, 10/31/00
<b>Primary Government</b>				
City of Lafayette:				
General obligation debt	\$ 15	\$ -	\$ 15	\$ -
Sales tax revenue debt	242,230	-	9,055	233,175
Utilities revenue debt	32,445	-	4,850	27,595
DEQ revolving loan fund	13,445	-	705	12,740
Special assessment debt	170	-	57	113
Notes payable	51,348	880	588	51,640
Lafayette Parish:				
General obligation debt	8,523	1,500	2,348	7,675
Compensated absences	3,730	124	-	3,854
	\$ 351,906	\$ 2,504	\$ 17,618	\$ 336,792
LPPA:				
Revenue debt	141,055	-	9,220	131,835
	\$ 492,961	\$ 2,504	\$ 26,838	\$ 468,627

Component units

	Balance, 11/01/99	Additions	Reductions	Balance, 10/31/00
Cajundome:				
Compensated absences	\$ 88	\$ 9	\$ 11	\$ 86
Capital leases	66	25	32	59
Notes payable	217	-	53	164
Downtown Development Authority:				
Compensated absences	9	-	2	7
LPTFA:				
Revenue bonds	10,006	-	2,007	7,999
	\$ 10,386	\$ 34	\$ 2,105	\$ 8,315

Note 9. Authorization for Sale of Additional Bonds

At elections held on April 4, 1981, July 20, 1985 and July 17, 1997, voters of the City of Lafayette approved the issuance of additional sales tax revenue bonds. At October 31, 2000, the remaining approved amounts are as follows:

	1961 Sales Tax	1985 Sales Tax
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	1,817,195	503,664
Totals	\$ 85,682,000	\$ 66,868,000

Note 10. Deficits in Individual Funds

At October 31, 2000, the Environmental Services Disposal Fund had an accumulated deficit of \$211,953 (1999 \$381,926), the Self Insurance-Fund had an accumulated deficit of \$3,918,467 (1999 \$4,082,558), the Group Hospitalization Fund had an accumulated deficit of \$554,799 (1999 \$2,879,219) and the DHH - Acadiana Recovery Center - U.S. Probation Outpatient Grant had an accumulated deficit of \$264 (1999 \$-0-).

NOTES TO FINANCIAL STATEMENTS

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 \$8,829,148 and the bank balance was \$12,451,630. Of the bank balance, \$500,000 was covered by federal depository insurance and \$11,951,630 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 \$8,713,160 (Lafayette City-Parish Consolidated Government) and \$12,970,787 [LPPA].

Component units

At year end, the carrying amount of the component unit deposits, omitting deposits for LPTFA was \$5,337,420 and the bank balance was \$6,420,266. Of the bank balance, \$1,164,439 was covered by federal depository insurance and \$3,905,386 was covered by collateral held by the fiscal agent of the individual entities in their name. The remaining \$1,350,441 was considered uncollateralized. The majority of the uncollateralized amount (\$1,349,600) existed 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 \$7,770.

The carrying amount of deposits for LPTFA was \$1,363,807. 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, 2000 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	\$ 202,316	\$ 202,316	\$ 16,154	\$ 17,424
Repurchase agreements	34,800	34,586	-	-
Louisiana Asset Management Pool	2,780	2,780	-	-
Utilities System	-	-	-	-
Fund investment in self-insurance and unemployment	889	889	-	-
compensation funds	-	-	989	989
Other	-	-	-	-
	\$ 240,785	\$ 240,571	\$ 17,143	\$ 18,413
LPPA -				
Repurchase agreements	6,100	6,062	-	-
U.S. Government securities	22,208	22,208	-	-
Totals	\$ 269,093	\$ 268,841	\$ 17,143	\$ 18,413

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, 2000 and 1999 detailed below. This amount takes into account all changes in fair value (including purchases and sales) that occurred during the year.

	<u>Primary Government</u>	<u>Component Unit</u>
2000:		
Lafayette City-Parish Consolidated Government	\$ 1,033,318	\$ 33,227
LPPA	110,399	-
	\$ 1,143,717	\$ 33,227
1999:		
Lafayette City-Parish Consolidated Government	\$ (3,255,994)	\$ (52,643)
LPPA	(374,642)	-
	\$ (3,630,636)	\$ (52,643)



NOTES TO FINANCIAL STATEMENTS

Note 12. Dedication of Proceeds and Flow of Funds - Sales and Use Taxes

City of Lafayette

Proceeds of the 1961 1½ sales and use tax levied by the City of Lafayette (2000 collections \$25,756,734; 1999 \$24,399,305) are dedicated to the following purposes:

1. Capital improvements (as more fully described in the tax proposition) for streets, sidewalks and bridges; drains, drainage canals and sub-surface drainage; fire department stations and equipment; police department stations and equipment; garbage disposal and health and sanitation equipment and facilities; public buildings; public parks and recreational facilities and equipment; civil defense; and any other work of permanent public improvement, title to which shall be in the public.

2. Supplementing the revenues of the General Fund, after providing for debt service on outstanding bonds, provided that such an amount cannot exceed 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 \$116,390,000 at October 31, 2000.

Proceeds of the 1985 1½ sales and use tax levied by the City of Lafayette effective August 1, 1985 (2000 collections \$23,283,223; 1999 \$21,878,158) are dedicated to the following purposes:

1. Capital improvements (as more fully described in the tax proposition) for street and drainage improvements.
2. Supplementing the revenues of the General Fund, after providing for debt service on outstanding bonds, provided that such an amount cannot exceed 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 \$116,785,000 at October 31, 2000.

Under the terms of the various bond indentures:

- a) All proceeds of the tax are to be deposited daily into a Sales Tax Trust Fund.
- b) 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.

- c) 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.
- d) 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.
- e) 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 \$4,765,614 for the period ended October 31, 2000 (1999 \$4,170,290).

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, 2000 is as follows:

	Net Working			Total	Long-term		Total
	Capital	Assets	Liabilities		Equity		
Utilities System	\$21,287,474	\$439,421,564	\$ 34,562,902	\$384,316,012			
LPPA	12,453,108	129,270,320	107,123,446	8,038,612			
Environmental Services	(425,773)	5,622,058		3,459,317			
Animal Control Shelter	2,390	239,638		203,970			
Total Enterprise Funds	\$33,317,199	\$574,553,580	\$141,686,348	\$396,017,911			

NOTES TO FINANCIAL STATEMENTS

Operating results of individual utilities accounted for in the Utilities System Fund for the year ended October 31, 2000 were as follows:

	Electric Utility	Water Utility	Sewer Utility	Total
Operating revenues	\$133,336,583	\$11,522,762	\$11,708,853	\$156,568,205
Operating expenses - Depreciation and amortization	\$ 6,538,129	\$ 1,873,102	\$ 1,967,906	\$ 10,379,137
Other	<u>116,522,744</u>	<u>7,306,204</u>	<u>9,594,920</u>	<u>133,423,868</u>
Operating income	\$123,060,873	\$ 9,179,306	\$11,552,826	\$143,803,005
	<u>\$ 10,275,710</u>	<u>\$ 2,343,463</u>	<u>\$ 146,027</u>	<u>\$ 12,765,200</u>

Note 14. Contributed Capital

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

	Utilities System	Environ- mental Services	Animal Control Shelter	Central Vehicle Main- tenance	Central Printing
Property owners for sewer assessments	\$ 61,966	\$ -	\$ -	\$ -	\$ -
Municipality fixed assets	120,781	208,182	8,422	159,011	1,091
Depreciation and loss charged	-	(90,295)	(60,977)	(121,366)	(19,680)
Contributed capital, 11/01/99	<u>37,721,765</u>	<u>3,553,383</u>	<u>253,976</u>	<u>722,994</u>	<u>97,573</u>
Contributed capital, 10/31/00	<u>\$37,904,512</u>	<u>\$3,671,270</u>	<u>\$ 201,421</u>	<u>\$ 760,639</u>	<u>\$ 78,984</u>

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

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 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).

NOTES TO FINANCIAL STATEMENTS

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

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, 2000, 1999 and 1998 were \$1,315,014, \$1,276,522 and \$1,328,077, respectively, equal to the required contribution each year.

NOTES TO FINANCIAL STATEMENTS

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, 2000, 1999 and 1998 were \$1,162,905, \$986,152 and \$768,543, 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, 2000, 1999 and 1998 were \$703,229, \$671,635 and \$625,479, respectively. The 1998 contributions were made under the Government's pension plan which merged with this System last year. The

difference between the required and actual contributions for that year is provided for with a note payable.

State of Louisiana - Firefighters' Retirement System

Plan description:

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

Funding policy:

Plan members are required to contribute 8.00% of their annual covered salary and the Government is required to contribute at an actuarially determined rate. The current rate is 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, 2000, 1999 and 1998 were \$529,058, \$514,744 and \$590,820, respectively. The 1998 contributions were made under the Government's pension plan which merged with this System last year. The difference between the required and actual contributions for that year is provided for with a note payable.

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 judgments rendered in favor of the plaintiff or payments resulting from compromise settlements, if any, will be within the limits of the various insurance coverages carried by the Consolidated Government or funded through its self-insurance program.

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

NOTES TO FINANCIAL STATEMENTS

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, 2000, the City has incurred expenses of \$735,884 in connection with the remediation project for environmental testing and consulting. The estimated remaining cost of the clean-up of \$1,014,116 is accrued in the Utilities System Fund at October 31, 2000.

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, 2000.

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.

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 \$5,576,925 reported at October 31, 2000 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 2000 and 1999 were as follows:

	2000	1999
Unpaid claims liability, beginning	\$ 6,695,510	\$ 5,840,302
Current year claims and changes in estimates	2,170,921	5,644,628
Claims paid	<u>(3,289,506)</u>	<u>(4,782,420)</u>
Unpaid claims liability, ending	<u>\$ 5,576,925</u>	<u>\$ 6,695,510</u>

NOTES TO FINANCIAL STATEMENTS

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, 2000 is applicable to utility and non-utility activity as follows:

Retained earnings (accumulated deficit):	
Utility	\$ 715,758
Other	<u>(4,634,225)</u>
Total	<u>\$(3,918,467)</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 \$1,846,091 reported in the fund at October 31, 2000 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 2000 and 1999 were as follows:

	<u>2000</u>	<u>1999</u>
Claims liability, beginning	\$ 1,962,525	\$ 1,498,227
Current year claims and changes in estimates	10,053,858	10,743,920
Claims paid	<u>(10,170,292)</u>	<u>(10,279,622)</u>
Claims liability, ending	<u>\$ 1,846,091</u>	<u>\$ 1,962,525</u>

Note 25. Compensation of Council

A detail of compensation paid to individual council members for the period ended October 31, 2000 follows:

City-Parish Council

Harold Hebert	\$ 7,671
Ted Ardoin	514
Robert Castille	19,664
Christopher Williams	19,664
Louis C. Benjamin, Jr.	19,664
Lenwood Broussard	19,664
Jerry Trumps	19,278
Ernest Alexander	3,403
Daryl Schouest	3,403
Randal Menard	19,663
Bobby Badeaux	11,344
Robin Stevenson	16,260
Marc Mouton	<u>16,260</u>
Total	<u>\$ 176,452</u>

NOTES TO FINANCIAL STATEMENTS

Note 28

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 - 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	\$ 78,800,705	\$ 1,923	\$ 78,802,628
Expenditures	(29,505,205)	-	(29,505,205)
Other financing sources (uses):			
Proceeds from sale of fixed assets	2,701	-	2,701
Operating transfers in	7,727,209	706,475	8,433,684
Operating transfers out	(56,872,600)	(62,182)	(56,934,782)
Transfers from component units	452,000	-	452,000
Transfers to component units	(38,193)	-	(38,193)
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ 566,617	\$ 646,216	\$ 1,212,833
Fund balances, beginning	7,893,337	635,212	8,528,556
Fund balances, ending	<u>\$ 8,459,954</u>	<u>\$ 1,281,435</u>	<u>\$ 9,741,389</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	\$ 4,294,030	\$ 86,140	\$ 4,380,170
Expenditures	(24,600,825)	(68,201)	(24,669,026)
Other financing sources (uses):			
Operating transfers in	22,966,059	-	22,966,059
Operating transfers out	(1,350,364)	-	(1,350,364)
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ 1,308,900	\$ 17,939	\$ 1,326,839
Fund balances, beginning	32,857,442	874,901	33,732,343
Residual equity transfers out	(251,464)	-	(251,464)
Fund balances, ending	<u>\$ 33,914,878</u>	<u>\$ 892,840</u>	<u>\$ 34,807,718</u>





NOTES TO FINANCIAL STATEMENTS

Note 29. Fund Equity - Reserved and Designated (Continued)

Note 29. Fund Equity - Reserved and Designated  
 Fund equity has been reserved and designated for the following purposes at October 31, 2000:

<u>Primary government</u>		
Retained earnings:		
Reserved for debt retirement -		\$ 4,965,418
Enterprise fund types	<u>\$ 90,093,246</u>	<u>293,325</u>
		\$ 5,258,743
Designated for self-insurance claims -		
Enterprise fund types	<u>\$ 888,705</u>	<u>\$ 8,000,000</u>
Fund balance:		
Reserved for:		
Inventory -		
General Fund	\$ 1,425	\$ 1,107,935
Special revenue fund types	<u>26,892</u>	<u>1,314,649</u>
	\$ 28,317	<u>60,029,900</u>
Encumbrances -		<u>\$ 62,452,484</u>
General Fund	\$ 107,475	<u>\$109,730,821</u>
Special revenue fund types	<u>78,994</u>	
Capital projects fund types	<u>37,336,391</u>	
	<u>\$ 37,522,860</u>	
Noncurrent receivables -		
Special revenue fund types	<u>\$ 353,949</u>	<u>\$ 9,249,056</u>
Incomplete contracts -		
General Fund	\$ 30,266	\$ 4,275,507
Special revenue fund types	<u>2,636,525</u>	<u>2,578,447</u>
	<u>\$ 2,666,791</u>	<u>65,462</u>
Housing -		
Special revenue fund types	<u>\$ 2,580,702</u>	<u>\$ 6,919,416</u>
Employee retirement -		
Expendable trust funds	<u>\$ 13,983</u>	
External investment pool participants -		
Expendable trust funds	<u>\$ 1,619,726</u>	
	<u>\$ 44,785,328</u>	
Fund balance:		
Reserved for:		
Employee retirement		\$ 4,275,507
Capital expenditures		2,578,447
Event promotion		<u>65,462</u>
		<u>\$ 6,919,416</u>
Fund balance:		
Unreserved - designated for:		
Subsequent year's expenditures -		
General Fund		\$ 4,965,418
Special revenue fund types		<u>293,325</u>
		\$ 5,258,743
Operations -		
General Fund		<u>\$ 8,000,000</u>
Debt retirement -		
Debt service fund types		<u>\$ 34,019,594</u>
Capital expenditures -		
General Fund	\$ 1,107,935	\$ 1,107,935
Special revenue fund types	<u>1,314,649</u>	<u>1,314,649</u>
Capital projects fund types	<u>60,029,900</u>	<u>60,029,900</u>
	<u>\$ 62,452,484</u>	<u>\$ 62,452,484</u>
Encumbrances -		
General Fund	\$ 107,475	<u>\$109,730,821</u>
Special revenue fund types	<u>78,994</u>	
Capital projects fund types	<u>37,336,391</u>	
	<u>\$ 37,522,860</u>	
Noncurrent receivables -		
Special revenue fund types	<u>\$ 353,949</u>	<u>\$ 9,249,056</u>
Incomplete contracts -		
General Fund	\$ 30,266	\$ 4,275,507
Special revenue fund types	<u>2,636,525</u>	<u>2,578,447</u>
	<u>\$ 2,666,791</u>	<u>65,462</u>
Housing -		
Special revenue fund types	<u>\$ 2,580,702</u>	<u>\$ 6,919,416</u>
Employee retirement -		
Expendable trust funds	<u>\$ 13,983</u>	
External investment pool participants -		
Expendable trust funds	<u>\$ 1,619,726</u>	
	<u>\$ 44,785,328</u>	

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, 2000  
With Comparative Totals for October 31, 1999

ASSETS	City General Fund	Parish General Fund
	Fund	Fund
Cash	\$ 876,645	\$ 295,955
Investments	13,454,307	4,587,291
Accrued interest receivable	214,308	73,069
Taxes receivable - delinquent	259,410	-
Allowance for uncollectible taxes	(259,410)	-
Accounts receivable	478,446	419,296
Due from other governmental agencies	47,843	137,410
Due from other funds	1,524,200	1,524,147
Due from component units	322,674	-
Other receivables	176,027	-
Inventories	1,425	-
Total assets	\$17,095,875	\$ 7,037,168
<b>LIABILITIES AND FUND BALANCES</b>		
<b>LIABILITIES:</b>		
Accounts payable and contract retainage	\$ 1,024,310	\$ 58,692
Accrued expenses	1,241,018	58,316
Other payables	164,299	404
Due to other governmental agencies	82,858	-
Due to other funds	1,749,821	174,829
Due to component units	-	1,056,218
Deferred revenue	275,500	-
Total liabilities	\$ 4,537,806	\$ 1,348,459
<b>FUND BALANCES:</b>		
Reserved for -		
Incomplete contracts	\$ -	\$ 30,266
Encumbrances	21,198	86,277
Inventory	1,425	-
Unreserved -		
Designated for:		
Contingencies/working capital	4,500,000	3,500,000
Capital expenditures	100,640	286,338
Subsequent year's expenditures	4,965,418	-
Capital expenditures in special revenue funds	-	720,957
Undesignated	2,969,388	1,064,871
Total fund balances	\$12,558,069	\$ 5,688,709
Total liabilities and fund balances	\$17,095,875	\$ 7,037,168

See Notes to Financial Statements.

<u>Totals</u>	
<u>October 31,</u> <u>2000</u>	<u>October 31,</u> <u>1999</u>
\$ 1,172,600	\$ 1,175,089
18,041,598	21,715,702
287,377	241,133
259,410	294,634
(259,410)	(294,634)
897,742	802,626
185,253	664,322
3,048,347	2,142,602
322,674	86,513
176,027	163,602
<u>1,425</u>	<u>1,425</u>
 <u>\$24,133,043</u>	 <u>\$26,993,014</u>
\$ 1,083,002	\$ 1,069,428
1,299,334	1,131,991
164,703	64,790
82,858	-
1,924,650	1,044,169
1,056,218	1,040,815
<u>275,500</u>	<u>-</u>
<u>\$ 5,886,265</u>	<u>\$ 4,351,193</u>
\$ 30,266	\$ 158,622
107,475	16,847
1,425	1,425
8,000,000	8,000,000
386,978	739,783
4,965,418	5,635,855
720,957	1,462,717
<u>4,034,259</u>	<u>6,626,572</u>
<u>\$18,246,778</u>	<u>\$22,641,821</u>
<u>\$24,133,043</u>	<u>\$26,993,014</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, 2000  
With Comparative Totals for Year Ended October 31, 1999

	<u>City</u> <u>General Fund</u>	<u>Parish</u> <u>General Fund</u>
<b>Revenues:</b>		
Taxes	\$ 7,480,767	\$ 6,398,449
Utilities system payments in lieu of taxes	14,828,023	-
Licenses and permits	1,707,346	232,485
Intergovernmental	780,374	1,315,079
Charges for services	4,049,845	406,090
Fines and forfeits	998,079	-
Investment income	1,015,378	265,475
Miscellaneous	<u>1,472,321</u>	<u>184,930</u>
<b>Total revenues</b>	<b>\$ <u>32,332,133</u></b>	<b>\$ <u>8,802,508</u></b>
<b>Expenditures:</b>		
<b>Current -</b>		
General government	\$ 12,793,480	\$ 2,145,179
Public safety	22,538,307	566,184
Health and welfare	-	17,333
Streets and drainage	9,216,151	34
Culture and recreation	843,519	89,979
Conservation of natural resources	-	59,659
Economic development and assistance	17,626	16,476
Capital projects	-	73,465
<b>Debt service -</b>		
Principal	556,336	-
Interest	<u>3,205,214</u>	<u>-</u>
<b>Total expenditures</b>	<b>\$ <u>49,170,633</u></b>	<b>\$ <u>2,968,309</u></b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>\$ <u>(16,838,500)</u></b>	<b>\$ <u>5,834,199</u></b>
<b>Other financing sources (uses):</b>		
Proceeds from issuance of debt	\$ -	\$ -
Proceeds from sale of property	72,411	-
Transfers from other funds	19,729,150	807,385
Transfers to other funds	(7,492,052)	(5,474,805)
Transfers to component units	<u>-</u>	<u>(1,284,295)</u>
<b>Total other financing sources (uses)</b>	<b>\$ <u>12,309,509</u></b>	<b>\$ <u>(5,951,715)</u></b>
<b>Excess (deficiency) of revenues and other sources over expenditures and other uses</b>	<b>\$ (4,528,991)</b>	<b>\$ (117,516)</b>
Fund balances, beginning	16,835,596	5,806,225
Residual equity transfers in	<u>251,464</u>	<u>-</u>
<b>Fund balances, ending</b>	<b>\$ <u>12,558,069</u></b>	<b>\$ <u>5,688,709</u></b>
See Notes to Financial Statements.		

<u>Totals</u>	
<u>October 31,</u> <u>2000</u>	<u>October 31,</u> <u>1999</u>
\$ 13,879,216	\$ 12,707,200
14,828,023	14,190,874
1,939,831	2,096,281
2,095,453	3,207,158
4,455,935	4,410,764
998,079	1,158,735
1,280,853	1,178,069
<u>1,657,251</u>	<u>1,088,384</u>
<u>\$ 41,134,641</u>	<u>\$ 40,037,465</u>
\$ 14,938,659	\$ 76,974,121
23,104,491	21,876,732
17,333	13,586
9,216,185	9,479,762
933,498	987,576
59,659	82,544
34,102	47,990
73,465	719,453
556,336	279,351
<u>3,205,214</u>	<u>1,708,022</u>
<u>\$ 52,138,942</u>	<u>\$112,169,137</u>
<u>\$(11,004,301)</u>	<u>\$(72,131,672)</u>
\$ -	\$ 61,988,341
72,411	10,864
20,536,535	19,848,254
(12,966,857)	(10,817,897)
<u>(1,284,295)</u>	<u>(1,257,503)</u>
<u>\$ 6,357,794</u>	<u>\$ 69,772,059</u>
\$ (4,646,507)	\$ (2,359,613)
22,641,821	24,822,020
<u>251,464</u>	<u>179,414</u>
<u>\$ 18,246,778</u>	<u>\$ 22,641,821</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, 2000  
With Comparative Actual Amounts for Year Ended October 31, 1999

	2000		Variance - Favorable (Unfavorable)	1999 Actual
	Budget	Actual		
Revenues:				
Taxes	\$ 7,283,000	\$ 7,480,767	\$ 197,767	\$ 7,014,787
Utilities System payments in lieu of taxes	14,828,023	14,828,023	-	14,190,874
Licenses and permits	1,839,800	1,707,346	(132,454)	1,804,208
Intergovernmental	919,970	780,374	(139,596)	1,820,850
Charges for services	5,219,568	4,049,845	(1,169,723)	4,162,273
Fines and forfeits	900,000	998,079	98,079	1,141,795
Investment income	967,100	1,015,378	48,278	856,812
Miscellaneous	440,483	1,472,321	1,031,838	907,937
Total revenues	<u>\$ 32,397,944</u>	<u>\$ 32,332,133</u>	<u>\$ (65,811)</u>	<u>\$ 31,899,536</u>
Expenditures:				
Current -				
General government	\$ 13,710,595	\$ 12,793,480	\$ 917,115	\$ 74,823,832
Public safety	23,118,661	22,538,307	580,354	21,267,948
Street and drainage	9,411,305	9,216,151	195,154	9,432,024
Economic development and assistance	33,234	17,626	15,608	31,514
Culture and recreation	904,561	843,519	61,042	887,244
Debt service	3,975,000	3,761,550	213,450	1,987,373
Total expenditures	<u>\$ 51,153,356</u>	<u>\$ 49,170,633</u>	<u>\$ 1,982,723</u>	<u>\$108,429,935</u>
Deficiency of revenues over expenditures	<u>\$ (18,755,412)</u>	<u>\$ (16,838,500)</u>	<u>\$ 1,916,912</u>	<u>\$ (76,530,399)</u>
Other financing sources (uses):				
Proceeds from issuance of debt	\$ -	\$ -	\$ -	\$ 61,988,341
Proceeds from sale of property	-	72,411	72,411	4,752
Transfers from other funds	19,355,125	19,729,150	374,025	19,848,254
Transfers to other funds	(7,995,903)	(7,492,052)	503,851	(4,025,280)
Total other financing sources (uses)	<u>\$ 11,359,222</u>	<u>\$ 12,309,509</u>	<u>\$ 950,287</u>	<u>\$ 77,816,067</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, 2000  
With Comparative Actual Amounts for Year Ended October 31, 1999

	2000		Variance - Favorable (Unfavorable)	1999 Actual
	Budget	Actual		
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ (7,396,190)	\$ (4,528,991)	\$ 2,867,199	\$ 1,285,668
Fund balance, beginning	7,396,190	16,835,596	9,439,406	15,549,928
Residual equity transfers in	-	251,464	251,464	-
Fund balance, ending	\$ -0-	\$ 12,558,069	\$12,558,069	\$ 16,835,596

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, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
Taxes -			
Ad valorem taxes	\$ 6,297,000	\$ 6,277,427	\$ (19,573)
Interest and penalty on taxes	49,000	72,057	23,057
Franchise fees	<u>937,000</u>	<u>1,131,283</u>	<u>194,283</u>
Total taxes	<u>\$ 7,283,000</u>	<u>\$ 7,480,767</u>	<u>\$ 197,767</u>
 Utilities System payments in lieu of taxes	 <u>\$14,828,023</u>	 <u>\$14,828,023</u>	 <u>\$ -0-</u>
 Licenses and permits -			
Occupational licenses	\$ 1,387,000	\$ 1,228,965	\$ (158,035)
Liquor licenses	192,000	182,576	(9,424)
Other licenses and permits	<u>260,800</u>	<u>295,805</u>	<u>35,005</u>
Total licenses and permits	<u>\$ 1,839,800</u>	<u>\$ 1,707,346</u>	<u>\$ (132,454)</u>
 Intergovernmental -			
Tobacco taxes	\$ 430,000	\$ 316,211	\$ (113,789)
Beer taxes	154,000	136,277	(17,723)
Housing authority payments in lieu of taxes	46,500	-	(46,500)
Federal grant	<u>289,470</u>	<u>327,886</u>	<u>38,416</u>
Total intergovernmental	<u>\$ 919,970</u>	<u>\$ 780,374</u>	<u>\$ (139,596)</u>
 Charges for services -			
General government costs billed to other funds	\$ 4,702,544	\$ 3,488,898	\$ (1,213,646)
Filing fees	65,000	80,162	15,162
Traffic light maintenance	183,000	181,125	(1,875)
Machine charges	42,000	77,693	35,693
Other charges for services	<u>227,024</u>	<u>221,967</u>	<u>(5,057)</u>
Total charges for services	<u>\$ 5,219,568</u>	<u>\$ 4,049,845</u>	<u>\$ (1,169,723)</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, 2000

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
Fines and forfeits - Court fines	\$ 900,000	\$ 998,079	\$ 98,079
Investment income	\$ 967,100	\$ 1,015,378	\$ 48,278
Miscellaneous -			
Oil and gas leases	\$ 275,000	\$ 1,222,632	\$ 947,632
Other leases	52,694	50,019	(2,675)
Other	<u>112,789</u>	<u>199,670</u>	<u>86,881</u>
Total miscellaneous	\$ 440,483	\$ 1,472,321	\$ 1,031,838
Total revenues	<u>\$32,397,944</u>	<u>\$32,332,133</u>	<u>\$ (65,811)</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, 2000

	Budget	Actual	Variance - Favorable (Unfavorable)
Elected Officials:			
City Council -			
Operating	\$ 1,027,973	\$ 935,270	\$ 92,703
President's Office	490,649	446,451	44,198
Chief Administrator's Office	288,716	283,468	5,248
Substance Abuse	826,975	736,552	90,423
City Court	1,906,096	1,829,048	77,048
Legal Department	830,675	802,695	27,980
Total elected officials	\$ 5,371,084	\$ 5,033,484	\$ 337,600
Finance Department	1,661,387	1,593,302	68,085
Administrative Services Department	2,831,990	2,619,237	212,753
General Accounts	6,573,004	6,127,320	445,684
Police Department	14,491,426	14,171,384	320,042
Fire Department	8,627,235	8,366,923	260,312
Public Works Department	7,664,132	7,503,609	160,523
Traffic and Transportation Department	1,747,173	1,712,542	34,631
Community Development Department	1,159,748	1,082,150	77,598
Planning and Development Management	688,052	659,890	28,162
Civil Service	338,125	300,792	37,333
Total expenditures	\$51,153,356	\$49,170,633	\$1,982,723

See Notes to Financial Statements.

<u>Function</u>					
<u>General Government</u>	<u>Public Safety</u>	<u>Streets and Drainage</u>	<u>Economic Development and Assistance</u>	<u>Culture and Recreation</u>	<u>Debt Service</u>
\$ 935,270	\$ -	\$ -	\$ -	\$ -	\$ -
446,451	-	-	-	-	-
283,468	-	-	-	-	-
736,552	-	-	-	-	-
1,829,048	-	-	-	-	-
<u>802,695</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
\$ 5,033,484	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
1,593,302	-	-	-	-	-
2,619,237	-	-	-	-	-
2,365,770	-	-	-	-	3,761,550
-	14,171,384	-	-	-	-
-	8,366,923	-	-	-	-
-	-	7,503,609	-	-	-
-	-	1,712,542	-	-	-
221,005	-	-	17,626	843,519	-
659,890	-	-	-	-	-
<u>300,792</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$12,793,480</u>	<u>\$22,538,307</u>	<u>\$9,216,151</u>	<u>\$ 17,626</u>	<u>\$ 843,519</u>	<u>\$3,761,550</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, 2000

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
Other financing sources:			
Proceeds from sale of property	\$ -	\$ 72,411	\$ 72,411
Transfers from other funds -			
Parish general fund	4,067,065	4,067,065	-
Sales tax trust funds	11,945,629	12,293,323	347,694
Other special revenue funds	<u>3,342,431</u>	<u>3,368,762</u>	<u>26,331</u>
Total other financing sources	<u>\$19,355,125</u>	<u>\$19,801,561</u>	<u>\$ 446,436</u>
Other uses:			
Transfers to other funds -			
Special revenue funds	\$ 5,075,991	\$ 4,640,395	\$ 435,596
Enterprise funds	920,341	855,896	64,445
Trust and agency funds	18,000	14,190	3,810
Internal service funds	<u>1,981,571</u>	<u>1,981,571</u>	<u>-</u>
Total other uses	<u>\$ 7,995,903</u>	<u>\$ 7,492,052</u>	<u>\$ 503,851</u>
Total other financing sources (uses)	<u>\$11,359,222</u>	<u>\$12,309,509</u>	<u>\$ 950,287</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, 2000

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
<b>Elected Officials:</b>			
City Council -			
Personnel cost	\$ 548,136	\$ 542,977	\$ 5,159
Transportation	4,438	3,595	843
Materials and supplies	29,026	25,818	3,208
Telephone	22,699	19,392	3,307
Publications and recording	70,000	69,965	35
Travel and meetings	38,900	29,719	9,181
Printing and postage	44,316	32,648	11,668
Professional services	11,000	4,671	6,329
Uninsured losses	2	2	-
Professional fees	168,801	167,034	1,767
Council reserve	45,000	-	45,000
Vehicle subsidy leases	14,000	13,416	584
Tourist promotion	11,000	10,568	432
Training	2,000	1,002	998
Other	<u>18,655</u>	<u>14,463</u>	<u>4,192</u>
Total City Council	<u>\$ 1,027,973</u>	<u>\$ 935,270</u>	<u>\$ 92,703</u>
President's Office -			
Personnel cost	\$ 368,668	\$ 354,427	\$ 14,241
Transportation	8,200	5,808	2,392
Expense allowance	3,600	3,600	-
Materials and supplies	7,695	6,890	805
Travel and meetings	12,500	3,463	9,037
Telephone	14,400	13,281	1,119
Printing and postage	4,725	4,555	170
Uninsured losses	473	473	-
Vehicle subsidy leases	11,132	10,785	347
Municipal dues	2,000	380	1,620
Contractual services	30,196	29,362	834
Tourist promotion	23,125	12,509	10,616
External appropriations	2,500	510	1,990
Other	<u>1,435</u>	<u>408</u>	<u>1,027</u>
	<u>\$ 490,649</u>	<u>\$ 446,451</u>	<u>\$ 44,198</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, 2000

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
<b>Elected Officials (continued):</b>			
Chief Administrator's Office -			
Personnel cost	\$ 248,080	\$ 249,533	\$ (1,453)
Transportation	2,200	2,487	(287)
Materials and supplies	2,808	2,778	30
Travel and meetings	2,235	1,266	969
Telephone and utilities	6,300	4,451	1,849
Printing and postage	685	224	461
Municipal dues	50	50	-
Training	3,900	1,394	2,506
Vehicle subsidy leases	12,200	12,028	172
Uninsured losses	8,998	8,998	-
Other	<u>1,260</u>	<u>259</u>	<u>1,001</u>
	<u>\$ 288,716</u>	<u>\$ 283,468</u>	<u>\$ 5,248</u>
Substance Abuse -			
Personnel cost	\$ 544,784	\$ 480,088	\$ 64,696
Transportation	4,289	4,189	100
Materials and supplies	64,658	54,863	9,795
Travel and meetings	11,987	11,320	667
Telephone and utilities	24,045	22,564	1,481
Printing and postage	17,478	15,844	1,634
Contractual services	61,432	57,741	3,691
Maintenance	7,854	6,748	1,106
Training	5,151	4,127	1,024
Tourist/customer relations	28,191	27,347	844
Utilities	18,389	16,927	1,462
Vehicle subsidy leases	5,800	6,000	(200)
Uninsured losses	9,111	9,111	-
Equipment rental	1,200	-	1,200
Municipal dues	775	690	85
Community police	6,600	4,344	2,256
Other	<u>15,231</u>	<u>14,649</u>	<u>582</u>
	<u>\$ 826,975</u>	<u>\$ 736,552</u>	<u>\$ 90,423</u>
Total President's Office	<u>\$ 1,606,340</u>	<u>\$ 1,466,471</u>	<u>\$ 139,869</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, 2000

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable <u>(Unfavorable)</u>
<b>Elected Officials (continued):</b>			
City Court -			
Operations -			
Personnel cost	\$ 1,038,617	\$ 994,114	\$ 44,503
Materials and supplies	21,421	18,973	2,448
Telephone and utilities	53,100	47,595	5,505
Maintenance	2,929	2,735	194
Contractual services	128,000	127,732	268
Printing and postage	14,000	12,225	1,775
Uninsured losses	881	881	-
Other	<u>6,600</u>	<u>4,204</u>	<u>2,396</u>
	<u>\$ 1,265,548</u>	<u>\$ 1,208,459</u>	<u>\$ 57,089</u>
City Marshall -			
Personnel cost	\$ 600,681	\$ 585,188	\$ 15,493
Transportation	34,800	31,408	3,392
Telephone	5,000	3,980	1,020
Other	<u>67</u>	<u>13</u>	<u>54</u>
	<u>\$ 640,548</u>	<u>\$ 620,589</u>	<u>\$ 19,959</u>
Total City Court	<u>\$ 1,906,096</u>	<u>\$ 1,829,048</u>	<u>\$ 77,048</u>
Legal Department -			
Personnel cost	\$ 134,867	\$ 122,201	\$ 12,666
Materials and supplies	2,100	1,674	426
Telephone	2,600	2,521	79
Professional services	70,000	70,000	-
Printing and binding	600	505	95
Travel and meeting	1,300	290	1,010
Legal fees	610,500	596,135	14,365
Uninsured losses	150	150	-
Other	<u>8,558</u>	<u>9,219</u>	<u>(661)</u>
Total Legal Department	<u>\$ 830,675</u>	<u>\$ 802,695</u>	<u>\$ 27,980</u>
Total elected officials	<u>\$ 5,371,084</u>	<u>\$ 5,033,484</u>	<u>\$ 337,600</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, 2000

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
<b>Finance Department:</b>			
Director's Office -			
Personnel cost	\$ 169,463	\$ 168,635	\$ 828
Training	2,500	1,221	1,279
Materials and supplies	2,966	2,795	171
Telephone	3,500	2,471	1,029
Travel and meetings	96	82	14
Printing and postage	1,700	1,177	523
Vehicle subsidy leases	6,500	6,018	482
Dues and licenses	1,700	1,340	360
Uninsured losses	1,404	1,404	-
Other	500	140	360
	<u>\$ 190,329</u>	<u>\$ 185,283</u>	<u>\$ 5,046</u>
Budget Management -			
Personnel cost	\$ 214,259	\$ 215,532	\$ (1,273)
Training	1,945	1,886	59
Materials and supplies	1,616	1,432	184
Telephone	2,225	1,975	250
Printing and postage	7,750	7,077	673
Maintenance	685	682	3
Other	518	510	8
	<u>\$ 228,998</u>	<u>\$ 229,094</u>	<u>\$ (96)</u>
Accounting -			
Personnel cost	\$ 799,098	\$ 752,856	\$ 46,242
Training	3,100	2,241	859
Materials and supplies	10,810	8,734	2,076
Telephone	12,000	10,878	1,122
Maintenance	955	926	29
Printing and postage	20,500	19,909	591
Contractual services	16,000	14,713	1,287
Other	1,075	773	302
	<u>\$ 863,538</u>	<u>\$ 811,030</u>	<u>\$ 52,508</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, 2000

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
<b>Finance Department (continued):</b>			
Purchasing and Property Management -			
Personnel cost	\$ 348,344	\$ 342,459	\$ 5,885
Transportation	3,025	2,457	568
Training	1,900	760	1,140
Materials and supplies	6,504	6,004	500
Telephone	6,500	5,547	953
Printing and postage	10,400	9,350	1,050
Maintenance	300	157	143
Contractual services	500	487	13
Other	1,049	674	375
	<u>\$ 378,522</u>	<u>\$ 367,895</u>	<u>\$ 10,627</u>
 Total Finance Department	 <u>\$ 1,661,387</u>	 <u>\$ 1,593,302</u>	 <u>\$ 68,085</u>
<b>Administrative Services Department:</b>			
Director's Office -			
Personnel cost	\$ 149,106	\$ 149,809	\$ (703)
Training	3,682	3,062	620
Materials and supplies	4,656	3,846	810
Telephone	3,800	2,849	951
Travel and meetings	779	545	234
Printing and postage	1,635	59	1,576
Vehicle subsidy leases	6,500	6,000	500
Uninsured losses	20,013	20,013	-
Other	1,390	699	691
	<u>\$ 191,561</u>	<u>\$ 186,882</u>	<u>\$ 4,679</u>
 Information Services -			
Personnel cost	\$ 1,129,152	\$ 1,014,298	\$ 114,854
Training	30,000	22,068	7,932
Materials and supplies	39,000	36,355	2,645
Telephone	87,450	82,536	4,914
Travel and meetings	1,920	1,888	32
Printing and postage	9,000	3,428	5,572
Professional services	273,130	261,562	11,568
Maintenance	80,500	67,200	13,300
Publications and recording	3,800	426	3,374
Other	1,387	1,221	166
	<u>\$ 1,655,339</u>	<u>\$ 1,490,982</u>	<u>\$ 164,357</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, 2000

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
<b>Administrative Services</b>			
<b>Department (continued):</b>			
Human Resources -			
Personnel cost	\$ 322,109	\$ 302,211	\$ 19,898
Materials and supplies	3,780	3,760	20
Telephone	3,548	3,546	2
Printing and postage	2,700	2,668	32
Training	482	482	-
Maintenance	1,300	983	317
Other	<u>1,350</u>	<u>1,187</u>	<u>163</u>
	<u>\$ 335,269</u>	<u>\$ 314,837</u>	<u>\$ 20,432</u>
Risk Management -			
Administration fees	<u>\$ 500,793</u>	<u>\$ 482,096</u>	<u>\$ 18,697</u>
Communications -			
Personnel cost	\$ 121,478	\$ 117,155	\$ 4,323
Transportation	4,650	4,801	(151)
Materials and supplies	3,514	3,287	227
Telephone	3,505	3,530	(25)
Printing and postage	1,950	1,825	125
Maintenance	9,225	9,183	42
Vehicle subsidy leases	1,850	1,846	4
Professional services	700	700	-
Other	<u>2,156</u>	<u>2,113</u>	<u>43</u>
	<u>\$ 149,028</u>	<u>\$ 144,440</u>	<u>\$ 4,588</u>
Total Administrative Services Department	<u>\$ 2,831,990</u>	<u>\$ 2,619,237</u>	<u>\$ 212,753</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, 2000

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
<b>General Accounts:</b>			
External appropriations	\$ 299,089	\$ 308,636	\$ (9,547)
Duplication costs	116,100	115,943	157
Professional services	219,221	148,572	70,649
Accrued sick leave	337,655	243,153	94,502
Insurance and bonds	360,900	308,351	52,549
Uninsured losses	7,457	7,457	-
Election expense	72,796	38,364	34,432
Dues and licenses	26,779	26,779	-
Utilities - street lighting	925,000	985,567	(60,567)
Group insurance - retirees	170,400	170,400	-
Debt service - police and fire pension	3,975,000	3,761,550	213,450
Other	<u>62,607</u>	<u>12,548</u>	<u>50,059</u>
Total General Accounts	<u>\$ 6,573,004</u>	<u>\$ 6,127,320</u>	<u>\$ 445,684</u>
<b>Police Department:</b>			
Administration -			
Personnel cost	\$ 718,409	\$ 699,802	\$ 18,607
Materials and supplies	16,960	13,446	3,514
Municipal dues	3,000	2,400	600
Jailer services	100,000	100,000	-
Uninsured losses	1,914,397	1,914,397	-
External appropriations	5,000	5,000	-
Contractual services	96,175	56,731	39,444
Uniforms	3,000	2,632	368
Travel and meetings	11,639	8,849	2,790
Other	<u>7,631</u>	<u>7,078</u>	<u>553</u>
	<u>\$ 2,876,211</u>	<u>\$ 2,810,335</u>	<u>\$ 65,876</u>
Operations -			
Personnel cost	\$ 5,918,797	\$ 5,851,970	\$ 66,827
Uniforms	53,500	53,140	360
Materials and supplies	13,350	9,315	4,035
Other	<u>6,250</u>	<u>5,219</u>	<u>1,031</u>
	<u>\$ 5,991,897</u>	<u>\$ 5,919,644</u>	<u>\$ 72,253</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, 2000

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable <u>(Unfavorable)</u>
<b>Police Department (continued):</b>			
Services -			
Personnel cost	\$ 2,134,219	\$ 2,000,059	\$ 134,160
Uniforms	16,600	14,725	1,875
Training	59,500	49,884	9,616
Transportation	715,650	767,729	(52,079)
Materials and supplies	91,606	86,812	4,794
Telephone and utilities	250,800	265,862	(15,062)
Postage and printing	25,000	23,524	1,476
Maintenance	90,819	83,340	7,479
Professional services	20,250	20,077	173
External appropriations	80,212	80,211	1
Other	<u>13,450</u>	<u>12,322</u>	<u>1,128</u>
	<u>\$ 3,498,106</u>	<u>\$ 3,404,545</u>	<u>\$ 93,561</u>
Criminal investigations -			
Personnel cost	\$ 1,959,377	\$ 1,879,211	\$ 80,166
Uniforms	26,355	26,351	4
Materials and supplies	29,294	21,831	7,463
Undercover investigation	1,628	1,564	64
Coroner's fees	46,808	48,065	(1,257)
Professional services	5,000	3,910	1,090
Vehicle subsidy leases	48,750	49,201	(451)
Other	<u>8,000</u>	<u>6,727</u>	<u>1,273</u>
	<u>\$ 2,125,212</u>	<u>\$ 2,036,860</u>	<u>\$ 88,352</u>
Total Police Department	<u>\$14,491,426</u>	<u>\$14,171,384</u>	<u>\$ 320,042</u>
<b>Fire Department:</b>			
Administrative -			
Personnel cost	\$ 112,636	\$ 113,032	\$ (396)
Transportation	3,850	4,039	(189)
Materials and supplies	3,550	3,459	91
Travel and meetings	1,825	1,758	67
Printing and postage	1,400	1,323	77
Uninsured losses	61,153	61,153	-
Other	<u>1,525</u>	<u>1,407</u>	<u>118</u>
	<u>\$ 185,939</u>	<u>\$ 186,171</u>	<u>\$ (232)</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, 2000

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable <u>(Unfavorable)</u>
<b>Fire Department (continued):</b>			
Emergency operations -			
Personnel cost	\$ 6,908,613	\$ 6,693,599	\$ 215,014
Transportation	178,300	182,336	(4,036)
Uniforms	62,400	61,362	1,038
Materials and supplies	51,450	48,761	2,689
Maintenance	39,650	36,132	3,518
Utilities	104,500	102,258	2,242
Professional services	41,550	31,395	10,155
Other	<u>5,600</u>	<u>4,397</u>	<u>1,203</u>
	<u>\$ 7,392,063</u>	<u>\$ 7,160,240</u>	<u>\$ 231,823</u>
Technical operations -			
Personnel cost	\$ 922,570	\$ 911,087	\$ 11,483
Training	16,138	9,866	6,272
Transportation	27,000	25,895	1,105
Materials and supplies	14,025	11,207	2,818
Maintenance	13,400	11,607	1,793
Telephone	43,700	40,194	3,506
Printing and postage	4,400	3,776	624
Tourist/customer relations	6,100	5,459	641
Other	<u>1,900</u>	<u>1,421</u>	<u>479</u>
	<u>\$ 1,049,233</u>	<u>\$ 1,020,512</u>	<u>\$ 28,721</u>
Total Fire Department	<u>\$ 8,627,235</u>	<u>\$ 8,366,923</u>	<u>\$ 260,312</u>
<b>Public Works:</b>			
Director's Office -			
Personnel cost	\$ 198,960	\$ 200,041	\$ (1,081)
Vehicle subsidy leases	14,940	14,937	3
Materials and supplies	1,300	1,198	102
Telephone and utilities	30,710	33,226	(2,516)
Travel and meetings	2,419	2,396	23
Municipal dues	1,227	1,227	-
Printing and postage	554	367	187
Training	1,430	929	501
Maintenance	190	75	115
Uninsured losses	324,437	324,437	-
Professional fees	32,568	32,567	1
Other	<u>1,861</u>	<u>1,491</u>	<u>370</u>
	<u>\$ 610,596</u>	<u>\$ 612,891</u>	<u>\$ (2,295)</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, 2000

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
<b>Public Works (continued):</b>			
Drainage -			
Personnel cost	\$ 2,258,157	\$ 2,121,866	\$ 136,291
Vehicle subsidy leases	7,000	6,000	1,000
Uniforms	10,560	8,802	1,758
Transportation	496,025	530,955	(34,930)
Materials and supplies	26,663	24,201	2,462
Maintenance	47,273	42,207	5,066
Contractual services	146,400	143,794	2,606
Training	5,100	2,949	2,151
Telephone and utilities	8,000	4,760	3,240
Equipment rental	14,500	13,996	504
Other	<u>3,700</u>	<u>2,816</u>	<u>884</u>
	<u>\$ 3,023,378</u>	<u>\$ 2,902,346</u>	<u>\$ 121,032</u>
Streets -			
Personnel cost	\$ 1,663,200	\$ 1,598,929	\$ 64,271
Uniforms	7,700	7,620	80
Transportation	421,852	463,125	(41,273)
Materials and supplies	137,461	138,897	(1,436)
Maintenance	36,089	32,214	3,875
Contractual services	130,980	121,512	9,468
Training	7,176	6,966	210
External appropriation	22,791	19,389	3,402
Utilities	13,111	12,818	293
Rent	4,800	2,471	2,329
Other	<u>5,648</u>	<u>5,194</u>	<u>454</u>
	<u>\$ 2,450,808</u>	<u>\$ 2,409,135</u>	<u>\$ 41,673</u>
Engineering -			
Personnel costs	\$ 216,495	\$ 198,605	\$ 17,890
Uniforms	600	277	323
Transportation	5,000	3,630	1,370
Materials and supplies	1,150	855	295
Printing and postage	140	8	132
Maintenance	1,000	695	305
Other	<u>1,200</u>	<u>586</u>	<u>614</u>
	<u>\$ 225,585</u>	<u>\$ 204,656</u>	<u>\$ 20,929</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, 2000

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
<b>Public Works (continued):</b>			
Facility Maintenance -			
Personnel cost	\$ 373,861	\$ 368,225	\$ 5,636
Materials and supplies	53,472	52,350	1,122
Telephone and utilities	189,725	227,940	(38,215)
Maintenance	77,533	75,082	2,451
Transportation	13,105	14,876	(1,771)
Contractual services	48,014	46,115	1,899
Uniforms	1,101	1,092	9
Printing and postage	217	107	110
Other	2,694	2,509	185
	<u>\$ 759,722</u>	<u>\$ 788,296</u>	<u>\$ (28,574)</u>
Operations -			
Personnel cost	\$ 497,206	\$ 498,928	\$ (1,722)
Transportation	8,543	8,783	(240)
Materials and supplies	6,217	4,883	1,334
Travel and meetings	1,323	1,308	15
Telephone	39,151	38,237	914
Printing and postage	3,509	3,417	92
Maintenance	3,398	1,607	1,791
Contractual services	14,000	10,835	3,165
Uniforms	300	245	55
Training	3,435	2,136	1,299
Awards	1,300	395	905
Vehicle subsidy leases	14,150	14,137	13
Other	1,511	1,374	137
	<u>\$ 594,043</u>	<u>\$ 586,285</u>	<u>\$ 7,758</u>
Total Public Works Department	<u>\$ 7,664,132</u>	<u>\$ 7,503,609</u>	<u>\$ 160,523</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, 2000

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
<b>Traffic and Transportation:</b>			
Traffic Engineering and Signals			
Maintenance -			
Personnel cost	\$ 1,201,144	\$ 1,175,118	\$ 26,026
Training	4,435	4,416	19
Transportation	51,600	51,763	(163)
Materials and supplies	36,075	34,590	1,485
Telephone and utilities	203,849	201,313	2,536
Printing and postage	5,698	4,117	1,581
Uniforms	2,133	2,133	-
Maintenance	8,620	8,368	252
Contractual services	15,467	15,329	138
Uninsured losses	191,611	191,611	-
Travel and meetings	4,365	3,382	983
Vehicle subsidy leases	14,272	13,914	358
Other	<u>7,904</u>	<u>6,488</u>	<u>1,416</u>
Total Traffic and Transportation Department	<u>\$ 1,747,173</u>	<u>\$ 1,712,542</u>	<u>\$ 34,631</u>
<b>Community Development Department</b>			
Administration -			
Personnel cost	\$ 155,402	\$ 156,153	\$ (751)
Materials and supplies	920	379	541
Telephone	2,600	2,535	65
Vehicle subsidy leases	6,500	6,000	500
External appropriations	677,600	620,390	57,210
Uninsured losses	54,801	54,801	-
Other	<u>1,730</u>	<u>1,137</u>	<u>593</u>
	<u>\$ 899,553</u>	<u>\$ 841,395</u>	<u>\$ 58,158</u>
<b>Senior Center -</b>			
Personnel cost	\$ 172,161	\$ 169,383	\$ 2,778
Transportation	4,000	3,853	147
Materials and supplies	5,910	5,621	289
Telephone and utilities	24,448	24,441	7
Printing and postage	6,587	6,581	6
Maintenance	1,405	1,327	78
Contractual services	4,998	4,527	471
Tourist/customer relations	6,550	6,556	(6)
Other	<u>902</u>	<u>840</u>	<u>62</u>
	<u>\$ 226,961</u>	<u>\$ 223,129</u>	<u>\$ 3,832</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, 2000

	<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	\$ 30,184	\$ 14,963	\$ 15,221
Materials and supplies	434	402	32
Postage and printing	2,206	2,064	142
Other	<u>410</u>	<u>197</u>	<u>213</u>
	<u>\$ 33,234</u>	<u>\$ 17,626</u>	<u>\$ 15,608</u>
Total Community Development Department	<u>\$ 1,159,748</u>	<u>\$ 1,082,150</u>	<u>\$ 77,598</u>
<b>Planning and Development Management:</b>			
Personnel cost	\$ 496,440	\$ 492,250	\$ 4,190
Transportation	2,500	2,953	(453)
Materials and supplies	12,537	12,369	168
Telephone	15,600	14,934	666
Postage and printing	13,500	11,575	1,925
Travel and meetings	2,600	2,971	(371)
Uninsured losses	23,525	23,525	-
Vehicle subsidy leases	21,000	18,000	3,000
Contractual services	62,629	47,681	14,948
Publication and recordation	21,600	22,143	(543)
Uniforms	3,841	3,841	-
Training	4,000	3,709	291
Dues and licenses	2,500	2,480	20
Maintenance	3,000	1,351	1,649
Other	<u>2,780</u>	<u>108</u>	<u>2,672</u>
Total Planning and Development Management	<u>\$ 688,052</u>	<u>\$ 659,890</u>	<u>\$ 28,162</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, 2000

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable <u>(Unfavorable)</u>
<b>Civil Service:</b>			
Personnel cost	\$ 267,866	\$ 245,529	\$ 22,337
Materials and supplies	4,200	3,513	687
Telephone	3,500	3,451	49
Travel and meetings	500	245	255
Printing and postage	4,700	2,814	1,886
Publications and recording	11,400	11,196	204
Contractual services	3,250	1,165	2,085
Legal fees	27,500	19,711	7,789
Training	5,400	4,877	523
Vehicle subsidy leases	6,000	6,000	-
Uninsured losses	409	409	-
Other	<u>3,400</u>	<u>1,882</u>	<u>1,518</u>
<b>Total Civil Service</b>	<u>\$ 338,125</u>	<u>\$ 300,792</u>	<u>\$ 37,333</u>
<b>Total expenditures</b>	<u>\$51,153,356</u>	<u>\$49,170,633</u>	<u>\$ 1,982,723</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, 2000  
With Comparative Actual Amounts for Year Ended October 31, 1999

	Budget
Revenues:	
Taxes	\$ 5,794,807
Licenses and permits	269,573
Intergovernmental	1,463,137
Charges for services	444,838
Fines and forfeits	-
Investment income	219,692
Miscellaneous	<u>181,000</u>
Total revenues	<u>\$ 8,373,047</u>
Expenditures:	
Current -	
General government	\$ 2,271,225
Public safety	684,345
Streets and drainage	22,145
Health and welfare	16,159
Culture and recreation	116,876
Conservation of natural resources	82,703
Economic development and assistance	16,476
Capital projects	<u>345,900</u>
Total expenditures	<u>\$ 3,555,829</u>
Excess of revenues over expenditures	<u>\$ 4,817,218</u>
Other financing sources (uses):	
Proceeds from sale of property	\$ -
Transfers from other funds	246,805
Transfers to other funds	(5,846,409)
Transfers to component units	<u>(1,425,308)</u>
Total other financing sources (uses)	<u>\$ (7,024,912)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>\$ (2,207,694)</u>
Fund balance, beginning	2,207,694
Residual equity transfers in	<u>-</u>
Fund balance, ending	<u><u>\$ -0-</u></u>

See Notes to Financial Statements.

<u>2000</u>	Variance - Favorable (Unfavorable)	1999 Actual
<u>Actual</u>		<u>Actual</u>
\$ 6,398,449	\$ 603,642	\$ 5,692,413
232,485	(37,088)	292,073
1,315,079	(148,058)	1,386,308
406,090	(38,748)	248,491
-	-	16,940
265,475	45,783	321,257
184,930	3,930	180,447
<u>\$ 8,802,508</u>	<u>\$ 429,461</u>	<u>\$ 8,137,929</u>
\$ 2,145,179	\$ 126,046	\$ 2,150,289
566,184	118,161	608,784
34	22,111	47,738
17,333	(1,174)	13,586
89,979	26,897	100,332
59,659	23,044	82,544
16,476	-	16,476
73,465	272,435	719,453
<u>\$ 2,968,309</u>	<u>\$ 587,520</u>	<u>\$ 3,739,202</u>
<u>\$ 5,834,199</u>	<u>\$1,016,981</u>	<u>\$ 4,398,727</u>
\$ -	\$ -	\$ 6,112
807,385	560,580	-
(5,474,805)	371,604	(6,792,617)
<u>(1,284,295)</u>	<u>141,013</u>	<u>(1,257,503)</u>
<u>\$(5,951,715)</u>	<u>\$1,073,197</u>	<u>\$(8,044,008)</u>
\$ (117,516)	\$2,090,178	\$ (3,645,281)
5,806,225	3,598,531	9,272,092
-	-	179,414
<u>\$ 5,688,709</u>	<u>\$5,688,709</u>	<u>\$ 5,806,225</u>



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

STATEMENT OF REVENUES -  
BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended October 31, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
Taxes -			
Ad valorem	\$ 1,197,624	\$ 1,218,776	\$ 21,152
Sales and use tax	4,200,000	4,765,614	565,614
2% fire insurance rebate	338,183	338,183	-
Franchise fees	<u>59,000</u>	<u>75,876</u>	<u>16,876</u>
	<u>\$ 5,794,807</u>	<u>\$ 6,398,449</u>	<u>\$ 603,642</u>
Licenses and permits -			
Occupational licenses	<u>\$ 269,573</u>	<u>\$ 232,485</u>	<u>\$ (37,088)</u>
Intergovernmental -			
State revenue sharing	\$ 115,500	\$ 115,817	\$ 317
State shared revenues -			
Horse race track fees	8,000	5,241	(2,759)
Severance tax	750,000	754,140	4,140
Beer tax	29,400	27,567	(1,833)
Other	14,481	4,193	(10,288)
Contribution from local governments	<u>545,756</u>	<u>408,121</u>	<u>(137,635)</u>
	<u>\$ 1,463,137</u>	<u>\$ 1,315,079</u>	<u>\$ (148,058)</u>
Charges for services -			
District Court/Police attendance fees	\$ 47,000	\$ 56,960	\$ 9,960
Administrative fees	<u>397,838</u>	<u>349,130</u>	<u>(48,708)</u>
	<u>\$ 444,838</u>	<u>\$ 406,090</u>	<u>\$ (38,748)</u>
Investment income	<u>\$ 219,692</u>	<u>\$ 265,475</u>	<u>\$ 45,783</u>
Miscellaneous -			
Rents and royalties	\$ 146,000	\$ 178,793	\$ 32,793
Other	<u>35,000</u>	<u>6,137</u>	<u>(28,863)</u>
	<u>\$ 181,000</u>	<u>\$ 184,930</u>	<u>\$ 3,930</u>
Total revenues	<u>\$ 8,373,047</u>	<u>\$ 8,802,508</u>	<u>\$ 429,461</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, 2000

	<u>General Government</u>	<u>Public Safety</u>	<u>Streets and Drainage</u>	<u>Health and Welfare</u>
Other	\$ 227,359	\$ 52,154	\$ -	\$ 17,333
District Courts	782,950	-	-	-
District Attorney	634,928	-	-	-
Justices of the Peace and Constables	106,879	-	-	-
Registrar of Voters	99,861	-	-	-
Parish Assessor	2,786	-	-	-
Federal Programs Administration	32,518	-	-	-
Sheriff	-	41,165	-	-
Fire Protection	-	472,865	-	-
Recreation and Parks Administration	-	-	-	-
County Agent	-	-	-	-
Capital Improvements Projects	-	-	-	-
Family Court	256,969	-	-	-
Traffic Engineering	-	-	34	-
Code Enforcement	<u>929</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>\$ 2,145,179</u>	<u>\$ 566,184</u>	<u>\$ 34</u>	<u>\$ 17,333</u>

See Notes to Financial Statements.

<u>Culture and Recreation</u>	<u>Conservation of Natural Resources</u>	<u>Economic Development and Assistance</u>	<u>Capital Projects</u>	<u>Total</u>
\$ -	\$ -	\$ 16,476	\$ -	\$ 313,322
-	-	-	-	782,950
-	-	-	-	634,928
-	-	-	-	106,879
-	-	-	-	99,861
-	-	-	-	2,786
-	-	-	-	32,518
-	-	-	-	41,165
-	-	-	-	472,865
89,979	-	-	63,491	153,470
-	59,659	-	-	59,659
-	-	-	9,974	9,974
-	-	-	-	256,969
-	-	-	-	34
-	-	-	-	929
<u>\$ 89,979</u>	<u>\$ 59,659</u>	<u>\$ 16,476</u>	<u>\$ 73,465</u>	<u>\$ 2,968,309</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, 2000

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
Other:			
General government -			
Dues and subscriptions	\$ 13,000	\$ 12,584	\$ 416
Publication and recordation	65,900	65,892	8
Printing and binding	864	579	285
Charges for collection	84,573	78,261	6,312
External appropriation	17,500	17,500	-
Group insurance	24,648	24,648	-
Other	40,306	27,895	12,411
Public safety -			
National Guard	5,300	5,300	-
Civil Defense	54,000	46,854	7,146
Health and welfare -			
Parish Service Officer	16,159	17,333	(1,174)
Economic development and assistance -			
EEDD - Economic Development	<u>16,476</u>	<u>16,476</u>	<u>-</u>
	<u>\$ 338,726</u>	<u>\$ 313,322</u>	<u>\$ 25,404</u>
District Courts:			
General government -			
Personnel costs	\$ 529,754	\$ 525,648	\$ 4,106
Contractual services	254,286	250,729	3,557
Repairs and maintenance	625	-	625
Printing and publication	6,200	953	5,247
Insurance	<u>5,620</u>	<u>5,620</u>	<u>-</u>
	<u>\$ 796,485</u>	<u>\$ 782,950</u>	<u>\$ 13,535</u>
District Attorney:			
General government -			
Personnel costs	\$ 592,260	\$ 595,905	\$ (3,645)
Travel	22,565	21,750	815
Vehicle subsidy leases	7,532	7,210	322
Insurance	<u>10,063</u>	<u>10,063</u>	<u>-</u>
	<u>\$ 632,420</u>	<u>\$ 634,928</u>	<u>\$ (2,508)</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, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
Fire protection:			
Public safety -			
2% fire insurance rebate:			
Milton	\$ 13,633	\$ 13,633	\$ -
Judice	14,457	14,457	-
Carencro	28,403	28,403	-
Duson	6,751	6,751	-
Scott	30,492	30,492	-
Broussard	13,741	13,741	-
Youngsville	17,510	17,510	-
External appropriations:			
Milton	30,000	30,000	-
Judice	36,875	34,480	2,395
Carencro	30,000	30,000	-
Duson	31,850	31,850	-
Scott	51,700	51,700	-
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>108,783</u>	<u>3,848</u>	<u>104,935</u>
	<u>\$ 580,195</u>	<u>\$ 472,865</u>	<u>\$ 107,330</u>
Recreation and Parks Administration:			
Current -			
Culture and recreation -			
Equipment purchases	\$ 63,522	\$ 37,204	\$ 26,318
Repairs and maintenance	21,500	21,329	171
Supplies	20,000	19,592	408
Shell/limestone/gravel	11,854	11,854	-
Capital projects	<u>131,422</u>	<u>63,491</u>	<u>67,931</u>
	<u>\$ 248,298</u>	<u>\$ 153,470</u>	<u>\$ 94,828</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, 2000

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
County Agent:			
Conservation of natural resources -			
Personnel costs	\$ 6,303	\$ 3,869	\$ 2,434
Transportation	3,500	1,646	1,854
Telephone	7,000	6,521	479
Repairs and maintenance	1,200	824	376
Materials and supplies	2,700	2,644	56
Office expense	3,600	2,802	798
Contractual services	5,900	4,855	1,045
External appropriation	51,000	35,000	16,000
Other	1,500	1,498	2
	<u>\$ 82,703</u>	<u>\$ 59,659</u>	<u>\$ 23,044</u>
Capital Improvements Projects:			
Capital projects	<u>\$ 159,067</u>	<u>\$ 9,974</u>	<u>\$ 149,093</u>
Family Court:			
General government -			
Personnel costs	<u>\$ 326,825</u>	<u>\$ 256,969</u>	<u>\$ 69,856</u>
Traffic Engineering:			
Streets and drainage -			
Equipment purchases	<u>\$ 22,145</u>	<u>\$ 34</u>	<u>\$ 22,111</u>
Public Works - Operations:			
Capital projects	<u>\$ 55,411</u>	<u>\$ -0-</u>	<u>\$ 55,411</u>
Code Enforcement:			
General government -			
Equipment purchases	<u>\$ 1,000</u>	<u>\$ 929</u>	<u>\$ 71</u>
Total expenditures	<u>\$ 3,555,829</u>	<u>\$ 2,968,309</u>	<u>\$ 587,520</u>

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

STATEMENT OF OTHER FINANCING SOURCES (USES) -  
BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended October 31, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
Other financing sources:			
Transfers from other funds -			
Special revenue	\$ 146,805	\$ 707,385	\$ 560,580
Debt service	<u>100,000</u>	<u>100,000</u>	<u>-</u>
Total other financing sources	<u>\$ 246,805</u>	<u>\$ 807,385</u>	<u>\$ 560,580</u>
Other financing uses:			
Transfers to other funds -			
City general fund	\$ 4,067,065	\$ 4,067,065	\$ -
Special revenue funds	1,163,738	791,875	371,863
Debt service funds	205,215	205,474	(259)
Internal service funds	<u>410,391</u>	<u>410,391</u>	<u>-</u>
Total transfers to other funds	\$ 5,846,409	\$ 5,474,805	\$ 371,604
Transfers to component units	<u>1,425,308</u>	<u>1,284,295</u>	<u>141,013</u>
Total other financing uses	<u>\$ 7,271,717</u>	<u>\$ 6,759,100</u>	<u>\$ 512,617</u>
Total other financing sources (uses)	<u>\$ (7,024,912)</u>	<u>\$ (5,951,715)</u>	<u>\$ 1,073,197</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.
- LA PLACE DES CREOLES GRANT FUND - Provide for specific improvements as outlined in the grant/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 WELFARE-TO-WORK-GRANTS - 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).
- 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 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.
- CRIMINAL JUSTICE SUPPORT SERVICES - A program to provide for community service and rehab education classes ordered by the courts/charges for services and General Fund appropriations.
- 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.

LOCAL WORKFORCE INVESTMENT ACT GRANT FUND - Operations of the workforce program/Federal grant (state administered).

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

COMBINING BALANCE SHEET  
October 31, 2000  
With Comparative Totals for October 31, 1999

ASSETS	Recreation and Parks <u>Fund</u>	City Park Golf <u>Course</u>	Vieux Chenes Golf <u>Course</u>	Heymann Performing Arts Center
Cash	\$ 180	\$ 4,555	\$ 14,638	\$ 127,271
Investments	-	70,602	226,893	37,349
Accrued interest receivable	-	1,124	3,614	595
Loans receivable	-	-	-	-
Taxes receivable - delinquent	40,905	-	-	-
Allowance for uncollectible taxes	(40,905)	-	-	-
Inventories, at cost	-	-	-	-
Accounts receivable	-	-	-	70,908
Due from other funds	167,152	-	-	-
Due from component units	-	-	-	-
Due from other governmental agencies	-	-	-	-
Prepaid expenses	-	-	-	-
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total assets	<u>\$ 167,332</u>	<u>\$ 76,281</u>	<u>\$ 245,145</u>	<u>\$ 236,123</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Cash overdraft	\$ -	\$ -	\$ -	\$ -
Accounts payable and contract retainage	74,554	6,852	6,806	32,817
Other payables and accrued liabilities	92,126	7,629	12,471	38,812
Due to other funds	222	61,800	225,868	68,381
Due to other governmental agencies	-	-	-	-
Deferred revenue	250	-	-	93,033
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total liabilities	<u>\$ 167,152</u>	<u>\$ 76,281</u>	<u>\$ 245,145</u>	<u>\$ 233,043</u>
Fund balances:				
Reserved	\$ -	\$ -	\$ -	\$ -
Designated	-	-	-	-
Unreserved and undesignated	180	-	-	3,080
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total fund balances	<u>\$ 180</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 3,080</u>
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total liabilities and fund balances	<u>\$ 167,332</u>	<u>\$ 76,281</u>	<u>\$ 245,145</u>	<u>\$ 236,123</u>

See Notes to Financial Statements.

<u>Natural History Museum &amp; Planetarium</u>	<u>Municipal Transit System Fund</u>	<u>Parking Program</u>	<u>Community Development Block Grant</u>	<u>Emergency Shelter Grant</u>	<u>Drug Free Schools Grant</u>
\$ 100	\$ -	\$ 7,703	\$ -	\$ -	\$ -
-	-	116,291	-	-	-
-	-	1,852	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	26,892	-	-
-	-	97	-	-	-
13,594	1,268,351	70	6,673	-	-
-	-	-	-	-	-
-	28,096	-	292,513	57,908	9,825
-	-	-	-	-	-
<u>\$ 13,694</u>	<u>\$1,296,447</u>	<u>\$ 126,013</u>	<u>\$ 326,078</u>	<u>\$ 57,908</u>	<u>\$ 9,825</u>
\$ -	\$ 984,574	\$ -	\$ 236,306	\$ 32,158	\$ 6,300
4,622	61,728	10,703	54,724	25,750	-
8,972	32,919	11,070	34,925	-	-
-	217,206	104,040	123	-	3,525
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 13,594</u>	<u>\$1,296,427</u>	<u>\$ 125,813</u>	<u>\$ 326,078</u>	<u>\$ 57,908</u>	<u>\$ 9,825</u>
\$ -	\$ -	\$ -	\$ 26,892	\$ -	\$ -
-	-	-	-	-	-
100	20	200	(26,892)	-	-
<u>\$ 100</u>	<u>\$ 20</u>	<u>\$ 200</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>
<u>\$ 13,694</u>	<u>\$1,296,447</u>	<u>\$ 126,013</u>	<u>\$ 326,078</u>	<u>\$ 57,908</u>	<u>\$ 9,825</u>

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

COMBINING BALANCE SHEET (CONTINUED)

October 31, 2000

With Comparative Totals for October 31, 1999

ASSETS	Urban Develop- ment Action Grant	1961 Sales Tax Trust	1985 Sales Tax Trust	Federal Narcotics Seized/ Forfeited Property
Cash	\$ 42	\$ 36	\$ -	\$ 557
Investments	-	-	-	8,636
Accrued interest receivable	6,662	-	-	138
Loans receivable	380,720	-	-	-
Taxes receivable - delinquent	-	-	-	-
Allowance for uncollectible taxes	-	-	-	-
Inventories, at cost	-	-	-	-
Accounts receivable	-	-	-	449
Due from other funds	-	353,223	297,238	-
Due from component units	-	-	-	-
Due from other governmental agencies	-	2,162,841	1,960,627	-
Prepaid expenses	-	-	-	-
<b>Total assets</b>	<b><u>\$ 387,424</u></b>	<b><u>\$2,516,100</u></b>	<b><u>\$2,257,865</u></b>	<b><u>\$ 9,780</u></b>
 <b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Cash overdraft	\$ -	\$ -	\$ -	\$ -
Accounts payable and contract retainage	-	12,788	11,768	-
Other payables and accrued liabilities	-	-	-	-
Due to other funds	-	2,503,312	2,246,097	-
Due to other governmental agencies	-	-	-	-
Deferred revenue	-	-	-	-
<b>Total liabilities</b>	<b><u>\$ -0-</u></b>	<b><u>\$2,516,100</u></b>	<b><u>\$2,257,865</u></b>	<b><u>\$ -0-</u></b>
 <b>Fund balances:</b>				
Reserved	\$ 353,949	\$ -	\$ -	\$ -
Designated	-	-	-	-
Unreserved and undesignated	<u>33,475</u>	<u>-</u>	<u>-</u>	<u>9,780</u>
<b>Total fund balances</b>	<b><u>\$ 387,424</u></b>	<b><u>\$ -0-</u></b>	<b><u>\$ -0-</u></b>	<b><u>\$ 9,780</u></b>
 <b>Total liabilities and fund balances</b>	 <b><u>\$ 387,424</u></b>	 <b><u>\$2,516,100</u></b>	 <b><u>\$2,257,865</u></b>	 <b><u>\$ 9,780</u></b>

Housing Rehabil- itation Program Grant	La Place Des Creoles Grant	DARE Project Grant Fund	CD - First Time Homebuyer Fund	Road and Bridge Maintenance Fund	Parishwide Drainage Maintenance Fund
\$ -	\$ -	\$ -	\$ 2,749	\$ 17,423	\$ -
-	-	-	42,608	270,064	-
-	-	-	678	4,302	-
-	-	-	1,420,438	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	21	123,034	-
197,715	1,577	-	-	217,206	129,708
-	-	-	-	6,027	-
159,523	6,309	16,743	-	-	71,589
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 357,238</u>	<u>\$ 7,886</u>	<u>\$ 16,743</u>	<u>\$1,466,494</u>	<u>\$ 638,056</u>	<u>\$ 201,297</u>
\$ 264,264	\$ -	\$ -	\$ -	\$ -	\$ -
28,976	7,886	-	-	21,719	201,297
-	-	-	-	713	-
-	-	16,743	8,115	615,624	-
-	-	-	-	-	-
59,163	-	-	-	-	-
<u>\$ 352,403</u>	<u>\$ 7,886</u>	<u>\$ 16,743</u>	<u>\$ 8,115</u>	<u>\$ 638,056</u>	<u>\$ 201,297</u>
\$ 4,835	\$ -	\$ -	\$1,458,379	\$ 52,356	\$ 95,134
-	-	-	-	478,192	95,275
-	-	-	-	(530,548)	(190,409)
<u>\$ 4,835</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$1,458,379</u>	<u>\$ -0-</u>	<u>\$ -0-</u>
<u>\$ 357,238</u>	<u>\$ 7,886</u>	<u>\$ 16,743</u>	<u>\$1,466,494</u>	<u>\$ 638,056</u>	<u>\$ 201,297</u>

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

COMBINING BALANCE SHEET (CONTINUED)  
October 31, 2000  
With Comparative Totals for October 31, 1999

ASSETS	Adult Correctional Facility Maintenance Fund	Lafayette Parish Public Library	Courthouse and Jail Maintenance Fund	Juvenile Detention Home Maintenance Fund
Cash	\$ -	\$ 170,434	\$ 50,222	\$ 27,393
Investments	-	2,638,620	778,443	423,048
Accrued interest receivable	-	42,029	12,400	6,739
Loans receivable	-	-	-	-
Taxes receivable - delinquent	-	-	-	-
Allowance for uncollectible taxes	-	-	-	-
Inventories, at cost	-	-	-	-
Accounts receivable	7,423	7,047	-	-
Due from other funds	737,578	-	-	-
Due from component units	-	-	-	-
Due from other governmental agencies	-	-	-	51,078
Prepaid expenses	-	5,363	-	-
Total assets	<u>\$ 745,001</u>	<u>\$2,863,493</u>	<u>\$ 841,065</u>	<u>\$ 508,258</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Cash overdraft	\$ -	\$ -	\$ -	\$ -
Accounts payable and contract retainage	158,192	35,487	59,756	10,782
Other payables and accrued liabilities	-	65,358	5,432	23,319
Due to other funds	586,809	176,171	737,578	-
Due to other governmental agencies	-	-	-	-
Deferred revenue	-	61,257	-	-
Total liabilities	<u>\$ 745,001</u>	<u>\$ 338,273</u>	<u>\$ 802,766</u>	<u>\$ 34,101</u>
Fund balances:				
Reserved	\$ -	\$ 67,295	\$ 19,593	\$ 26,073
Designated	-	772,568	18,706	243,233
Unreserved and undesignated	-	1,685,357	-	204,851
Total fund balances	<u>\$ -0-</u>	<u>\$2,525,220</u>	<u>\$ 38,299</u>	<u>\$ 474,157</u>
Total liabilities and fund balances	<u>\$ 745,001</u>	<u>\$2,863,493</u>	<u>\$ 841,065</u>	<u>\$ 508,258</u>



<u>Health Unit Maintenance Fund</u>	<u>War Memorial Building Fund</u>	<u>City/Parish Forensic Facility Fund</u>	<u>Section 8 Housing Fund</u>	<u>Job Training Partnership Act Fund</u>	<u>Coroner's Expense Fund</u>
\$ 226,957	\$ 6,292	\$ -	\$ 1,736	\$ 12,586	\$ 4,385
3,517,823	96,756	-	26,907	-	-
56,034	1,541	-	428	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	31,939	-	-	4,979
-	-	-	-	-	-
-	1,524	-	-	-	21,002
-	-	-	-	-	-
<u>\$ 3,800,814</u>	<u>\$106,113</u>	<u>\$ 31,939</u>	<u>\$ 29,071</u>	<u>\$ 12,586</u>	<u>\$ 30,366</u>
\$ -	\$ -	\$ 28,302	\$ -	\$ -	\$ -
301,410	9,785	3,637	-	215	12,137
-	2,936	-	-	1,034	16,148
-	91,761	-	-	-	2,081
-	-	-	3,508	11,337	-
-	-	-	8,863	-	-
<u>\$ 301,410</u>	<u>\$104,482</u>	<u>\$ 31,939</u>	<u>\$ 12,371</u>	<u>\$ 12,586</u>	<u>\$ 30,366</u>
\$ 2,453,437	\$ 1,631	\$ -	\$ 16,700	\$ -	\$ -
-	-	-	-	-	-
1,045,967	-	-	-	-	-
<u>\$ 3,499,404</u>	<u>\$ 1,631</u>	<u>\$ -0-</u>	<u>\$ 16,700</u>	<u>\$ -0-</u>	<u>\$ -0-</u>
<u>\$ 3,800,814</u>	<u>\$106,113</u>	<u>\$ 31,939</u>	<u>\$ 29,071</u>	<u>\$ 12,586</u>	<u>\$ 30,366</u>

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

COMBINING BALANCE SHEET (CONTINUED)  
October 31, 2000  
With Comparative Totals for October 31, 1999

ASSETS	F.H.W.A. Grant No. <u>736-28-0208</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	\$ -	\$ -	\$ 1,193	\$ 889
Investments	-	-	-	-
Accrued interest receivable	-	-	-	-
Loans receivable	-	-	-	-
Taxes receivable - delinquent	-	-	-	-
Allowance for uncollectible taxes	-	-	-	-
Inventories, at cost	-	-	-	-
Accounts receivable	-	-	-	-
Due from other funds	7	-	-	562
Due from component units	-	-	-	-
Due from other governmental agencies	178,700	81	-	18,740
Prepaid expenses	-	-	-	-
Total assets	<u>\$ 178,707</u>	<u>\$ 81</u>	<u>\$ 1,193</u>	<u>\$ 20,191</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Cash overdraft	\$ 31,854	\$ 81	\$ -	\$ -
Accounts payable and contract retainage	146,831	-	-	20,191
Other payables and accrued liabilities	22	-	-	-
Due to other funds	-	-	-	-
Due to other governmental agencies	-	-	1,193	-
Deferred revenue	-	-	-	-
Total liabilities	<u>\$ 178,707</u>	<u>\$ 81</u>	<u>\$ 1,193</u>	<u>\$ 20,191</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>\$ 178,707</u>	<u>\$ 81</u>	<u>\$ 1,193</u>	<u>\$ 20,191</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 Welfare- To-Work Grant (99)
<u>737-99-0463</u>	<u>LA-90-X112</u>	<u>736-28-0024</u>	<u>736-28-0018</u>	<u>736-28-0021</u>	
\$ -	\$ -	\$ -	\$ -	\$ 129	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	310	-	-	-
-	-	-	-	-	-
-	771	1,238	84	967	13,318
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ -0-</u>	<u>\$ 771</u>	<u>\$ 1,548</u>	<u>\$ 84</u>	<u>\$ 1,096</u>	<u>\$ 13,318</u>
\$ -	\$ 771	\$ 400	\$ 84	\$ -	\$ 8,387
-	-	-	-	-	630
-	-	1,148	-	-	4,301
-	-	-	-	1,096	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ -0-</u>	<u>\$ 771</u>	<u>\$ 1,548</u>	<u>\$ 84</u>	<u>\$ 1,096</u>	<u>\$ 13,318</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>
<u>\$ -0-</u>	<u>\$ 771</u>	<u>\$ 1,548</u>	<u>\$ 84</u>	<u>\$ 1,096</u>	<u>\$ 13,318</u>

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

COMBINING BALANCE SHEET (CONTINUED)

October 31, 2000

With Comparative Totals for October 31, 1999

ASSETS	<u>Parish Transit Study</u>	<u>Metro- code</u>	<u>JTPA Welfare- To-Work Grant (98)</u>	<u>JTPA Title III - National Ship Building Grant</u>
Cash	\$ -	\$ 14,607	\$ 59	\$ 29
Investments	-	218,035	-	-
Accrued interest receivable	-	3,473	-	-
Loans receivable	-	-	-	-
Taxes receivable - delinquent	-	-	-	-
Allowance for uncollectible taxes	-	-	-	-
Inventories, at cost	-	-	-	-
Accounts receivable	-	9,933	-	-
Due from other funds	-	-	-	-
Due from component units	-	-	-	-
Due from other governmental agencies	22	-	-	-
Prepaid expenses	-	-	-	-
Total assets	<u>\$ 22</u>	<u>\$ 246,048</u>	<u>\$ 59</u>	<u>\$ 29</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Cash overdraft	\$ 22	\$ -	\$ -	\$ -
Accounts payable and contract retainage	-	4,516	-	-
Other payables and accrued liabilities	-	35,112	52	-
Due to other funds	-	-	-	-
Due to other governmental agencies	-	-	7	29
Deferred revenue	-	-	-	-
Total liabilities	<u>\$ 22</u>	<u>\$ 39,628</u>	<u>\$ 59</u>	<u>\$ 29</u>
Fund balances:				
Reserved	\$ -	\$ -	\$ -	\$ -
Designated	-	-	-	-
Unreserved and undesignated	-	206,420	-	-
Total fund balances	<u>\$ -0-</u>	<u>\$ 206,420</u>	<u>\$ -0-</u>	<u>\$ -0-</u>
Total liabilities and fund balances	<u>\$ 22</u>	<u>\$ 246,048</u>	<u>\$ 59</u>	<u>\$ 29</u>

DHH - Acadiana Recovery Center Drug Court Treatment Program Grant	DHH - Acadiana Recovery Center Inpatient Grant	DHH - Acadiana Recovery Center - U.S. Probation Outpatient Grant	DHH - Acadiana Recovery Center Non-Grant	Criminal Justice Support Services Fund	DHH - F.I.S.T. Grant Fund 99/00
\$ -	\$ -	\$ -	\$ 505	\$ -	\$ -
-	11,503	-	7,824	-	-
-	183	-	124	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	23,227	-
-	-	-	-	-	-
18,915	49,859	2,389	-	-	-
<u>18,915</u>	<u>49,859</u>	<u>2,389</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 18,915</u>	<u>\$ 61,545</u>	<u>\$ 2,389</u>	<u>\$ 8,453</u>	<u>\$ 23,227</u>	<u>\$ -0-</u>
\$ 13,928	\$ 23,960	\$ 1,243	\$ -	\$ 16,116	\$ -
1,563	17,120	185	-	1,758	-
3,424	15,734	1,225	-	5,353	-
-	-	-	-	-	-
-	-	-	496	-	-
-	-	-	-	-	-
<u>18,915</u>	<u>56,814</u>	<u>2,653</u>	<u>496</u>	<u>23,227</u>	<u>-0-</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	4,731	(264)	7,957	-	-
<u>-0-</u>	<u>4,731</u>	<u>(264)</u>	<u>7,957</u>	<u>-0-</u>	<u>-0-</u>
<u>\$ 18,915</u>	<u>\$ 61,545</u>	<u>\$ 2,389</u>	<u>\$ 8,453</u>	<u>\$ 23,227</u>	<u>\$ -0-</u>

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

COMBINING BALANCE SHEET (CONTINUED)  
October 31, 2000  
With Comparative Totals for October 31, 1999

ASSETS	DHH - Drug Court OJP Implementation <u>Grant</u>	State Narcotics Seized/ Forfeited <u>Property</u>	LPTFA - First Time Homebuyer <u>Fund</u>
Cash	\$ -	\$ 993	\$ 27,275
Investments	-	-	35,270
Accrued interest receivable	-	-	562
Loans receivable	-	-	1,037,068
Taxes receivable - delinquent	-	-	-
Allowance for uncollectible taxes	-	-	-
Inventories, at cost	-	-	-
Accounts receivable	-	1,740	461
Due from other funds	19,707	-	152
Due from component units	-	-	-
Due from other governmental agencies	50,893	-	-
Prepaid expenses	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 70,600</u>	<u>\$ 2,733</u>	<u>\$1,100,788</u>
 LIABILITIES AND FUND BALANCES			
Liabilities:			
Cash overdraft	\$ 63,257	\$ -	\$ -
Accounts payable and contract retainage	1,486	385	-
Other payables and accrued liabilities	5,857	-	-
Due to other funds	-	-	-
Due to other governmental agencies	-	-	-
Deferred revenue	-	-	-
Total liabilities	<u>\$ 70,600</u>	<u>\$ 385</u>	<u>\$ -0-</u>
 Fund balances:			
Reserved	\$ -	\$ -	\$1,100,788
Designated	-	-	-
Unreserved and undesignated	-	2,348	-
Total fund balances	<u>\$ -0-</u>	<u>\$ 2,348</u>	<u>\$1,100,788</u>
Total liabilities and fund balances	<u>\$ 70,600</u>	<u>\$ 2,733</u>	<u>\$1,100,788</u>

F.H.W.A. Planning Grant No. <u>736-28-0022</u>	Local Workforce Investment Act Grant	Totals	
		October 31, <u>2000</u>	October 31, <u>1999</u>
\$ -	\$ -	\$ 720,938	\$ 568,981
-	-	8,526,672	7,867,710
-	-	142,478	94,481
-	-	2,838,226	1,743,123
-	-	40,905	46,869
-	-	(40,905)	(46,869)
-	-	26,892	29,526
-	-	221,113	111,891
766	-	3,471,734	1,812,310
-	-	6,027	11,862
4,025	48,600	5,228,180	6,447,831
-	-	5,363	-
<u>\$ 4,791</u>	<u>\$ 48,600</u>	<u>\$21,187,623</u>	<u>\$18,687,715</u>
\$ 1,627	\$ 22,646	\$ 1,736,280	\$ 2,166,999
498	10,704	1,360,258	1,323,664
2,666	15,250	444,008	366,893
-	-	7,666,552	6,016,532
-	-	16,570	82,697
-	-	222,566	202,374
<u>\$ 4,791</u>	<u>\$ 48,600</u>	<u>\$11,446,234</u>	<u>\$10,159,159</u>
\$ -	\$ -	\$ 5,677,062	\$ 2,827,340
-	-	1,607,974	4,584,110
-	-	2,456,353	1,117,106
<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 9,741,389</u>	<u>\$ 8,528,556</u>
<u>\$ 4,791</u>	<u>\$ 48,600</u>	<u>\$21,187,623</u>	<u>\$18,687,715</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, 2000  
With Comparative Totals for Year Ended October 31, 1999

	Recreation and Parks Fund	City Park Golf Course	Vieux Chenes Golf Course	Heymann Performing Arts Center
Revenues:				
Taxes	\$ 1,067,525	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	456,413	505,592	674,337	1,944,109
Fines and forfeits	-	-	-	-
Investment income	4,280	6,286	9,239	7,658
Miscellaneous	<u>14,495</u>	<u>1,407</u>	<u>14,922</u>	<u>714</u>
Total revenues	<u>\$ 1,542,713</u>	<u>\$ 513,285</u>	<u>\$ 698,498</u>	<u>\$ 1,952,481</u>
Expenditures:				
Current -				
General government	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-
Public transportation	-	-	-	-
Streets and drainage	-	-	-	-
Urban redevelopment and housing	-	-	-	-
Economic development and assistance	-	-	-	-
Culture and recreation	4,203,983	451,485	472,630	2,067,120
Health and welfare	-	-	-	-
Economic opportunity	-	-	-	-
Capital projects	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>\$ 4,203,983</u>	<u>\$ 451,485</u>	<u>\$ 472,630</u>	<u>\$ 2,067,120</u>
Excess (deficiency) of revenues over expenditures	\$ (2,661,270)	\$ 61,800	\$ 225,868	\$ (114,639)
Other financing sources (uses):				
Sale of fixed assets	-	-	-	-
Transfers from other funds	2,661,270	-	-	179,780
Transfers to other funds	-	(61,800)	(225,868)	(65,141)
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 (deficits), ending	<u>\$ 180</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 3,080</u>

See Notes to Financial Statements.



<u>Natural History Museum &amp; Planetarium</u>	<u>Municipal Transit System Fund</u>	<u>Parking Program</u>	<u>Community Development Block Grant</u>	<u>Emergency Shelter Grant</u>	<u>Drug Free Schools Grant</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
23,800	593,705	-	2,007,705	206,849	24,950
3,996	271,649	289,636	-	-	-
-	-	145,361	-	-	-
-	-	7,077	-	-	-
<u>2,000</u>	<u>1,410</u>	<u>172</u>	<u>398</u>	<u>-</u>	<u>-</u>
<u>\$ 29,796</u>	<u>\$ 866,764</u>	<u>\$ 442,246</u>	<u>\$ 2,008,103</u>	<u>\$ 206,849</u>	<u>\$ 24,950</u>
\$ -	\$ -	\$ -	\$ 727,355	\$ -	\$ -
-	-	-	182,115	-	-
-	2,199,790	-	-	-	-
-	-	338,206	-	-	-
-	-	-	833,786	-	-
-	-	-	300,334	-	-
294,761	-	-	-	-	-
-	-	-	-	206,849	24,950
-	-	-	-	-	-
-	-	-	<u>110</u>	<u>-</u>	<u>-</u>
<u>\$ 294,761</u>	<u>\$ 2,199,790</u>	<u>\$ 338,206</u>	<u>\$ 2,043,700</u>	<u>\$ 206,849</u>	<u>\$ 24,950</u>
\$ (264,965)	\$ (1,333,026)	\$ 104,040	\$ (35,597)	\$ -0-	\$ -0-
-	-	-	-	-	-
264,965	1,333,026	-	35,597	-	-
-	-	(104,040)	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
\$ -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>

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, 2000

With Comparative Totals for Year Ended October 31, 1999

	Urban Develop- ment Action Grant	1961 Sales Tax Trust	1985 Sales Tax Trust	Federal Narcotics Seized/ Forfeited Property
Revenues:				
Taxes	\$ -	\$ 25,756,734	\$ 23,283,223	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Investment income	11,746	70,085	63,248	3,554
Miscellaneous	-	-	-	-
Total revenues	<u>\$ 11,746</u>	<u>\$ 25,826,819</u>	<u>\$ 23,346,471</u>	<u>\$ 3,554</u>
Expenditures:				
Current -				
General government	\$ -	\$ 175,606	\$ 163,123	\$ -
Public safety	-	-	-	8,072
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>\$ 175,606</u>	<u>\$ 163,123</u>	<u>\$ 8,072</u>
Excess (deficiency) of revenues over expenditures	\$ 11,746	\$ 25,651,213	\$ 23,183,348	\$ (4,518)
Other financing sources (uses):				
Sale of fixed assets	-	-	-	-
Transfers from other funds	-	732,433	617,931	-
Transfers to other funds	-	(26,383,646)	(23,801,279)	-
Transfers from component units	-	-	-	-
Transfers to component units	<u>(38,193)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ (26,447)	\$ -0-	\$ -0-	\$ (4,518)
Fund balances, beginning	413,871	-	-	14,298
Residual equity transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances (deficits), ending	<u>\$ 387,424</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 9,780</u>

Housing Rehabil- itation Program Grant	La Place Des Creoles Grant	DARE Project Grant Fund	CD - First Time Homebuyer Fund	Road and Bridge Maintenance Fund	Parishwide Drainage Maintenance Fund
\$ -	\$ -	\$ -	\$ -	\$ 2,525,964	\$ 1,704,938
-	-	-	-	-	-
948,598	6,309	70,795	-	1,813,472	1,038,422
-	-	-	-	80,976	-
-	-	-	-	-	-
-	-	-	28,370	41,336	29,393
<u>119,671</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,539</u>	<u>-</u>
<u>\$1,068,269</u>	<u>\$ 6,309</u>	<u>\$ 70,795</u>	<u>\$ 28,370</u>	<u>\$ 4,464,287</u>	<u>\$ 2,772,753</u>
\$ -	\$ -	\$ -	\$ -	\$ 86,068	\$ 57,454
-	-	70,795	-	-	-
-	-	-	-	-	-
-	7,886	-	-	274,132	762,503
579,970	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	635,633	1,567,103
<u>\$ 579,970</u>	<u>\$ 7,886</u>	<u>\$ 70,795</u>	<u>\$ -0-</u>	<u>\$ 995,833</u>	<u>\$ 2,387,060</u>
\$ 488,299	\$ (1,577)	\$ -0-	\$ 28,370	\$ 3,468,454	\$ 385,693
-	-	-	-	-	-
223,011	1,577	-	706,475	-	312,463
(706,475)	-	-	(62,182)	(3,468,454)	(698,156)
-	-	-	-	-	-
-	-	-	-	-	-
\$ 4,835	\$ -0-	\$ -0-	\$ 672,663	\$ -0-	\$ -0-
-	-	-	785,716	-	-
-	-	-	-	-	-
<u>\$ 4,835</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$1,458,379</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, 2000  
With Comparative Totals for Year Ended October 31, 1999

	Adult Correctional Facility Maintenance Fund	Lafayette Parish Public Library	Courthouse and Jail Maintenance Fund	Juvenile Detention Home Maintenance Fund
Revenues:				
Taxes	\$ 1,229,720	\$ 2,698,054	\$ 1,402,833	\$ 702,121
Licenses and permits	-	-	-	-
Intergovernmental	107,135	334,597	121,702	66,392
Charges for services	-	24,417	-	263,591
Fines and forfeits	-	82,988	-	-
Investment income	11,173	201,105	71,392	40,020
Miscellaneous	97	54,184	257	247
Total revenues	<u>\$ 1,348,125</u>	<u>\$ 3,395,345</u>	<u>\$ 1,596,184</u>	<u>\$ 1,072,371</u>
Expenditures:				
Current -				
General government	\$ 41,526	\$ 91,116	\$ 783,639	\$ 23,581
Public safety	2,431,572	-	-	1,078,363
Public transportation	-	-	-	-
Streets and drainage	-	-	-	-
Urban redevelopment and housing	-	-	-	-
Economic development and assistance	-	-	-	-
Culture and recreation	-	2,801,009	-	-
Health and welfare	-	-	-	-
Economic opportunity	-	-	-	-
Capital projects	-	218,247	-	29,929
Total expenditures	<u>\$ 2,473,098</u>	<u>\$ 3,110,372</u>	<u>\$ 783,639</u>	<u>\$ 1,131,873</u>
Excess (deficiency) of revenues over expenditures	\$ (1,124,973)	\$ 284,973	\$ 812,545	\$ (59,502)
Other financing sources (uses):				
Sale of fixed assets	-	2,701	-	-
Transfers from other funds	1,124,973	-	-	-
Transfers to other funds	-	-	(794,271)	-
Transfers from component units	-	-	-	-
Transfers to component units	-	-	-	-
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ -0-	\$ 287,674	\$ 18,274	\$ (59,502)
Fund balances, beginning	-	2,237,546	20,025	533,659
Residual equity transfers out	-	-	-	-
Fund balances (deficits), ending	<u>\$ -0-</u>	<u>\$ 2,525,220</u>	<u>\$ 38,299</u>	<u>\$ 474,157</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
\$ 604,489	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
52,491	-	-	107,512	841,868	-
-	-	80,016	-	-	44,996
-	-	-	-	-	122,805
239,370	8,923	-	5,542	-	222
-	276,090	-	728	-	28
<u>\$ 896,350</u>	<u>\$ 285,013</u>	<u>\$ 80,016</u>	<u>\$ 113,782</u>	<u>\$ 841,868</u>	<u>\$ 168,051</u>
\$ 12,011	\$ 197,075	\$ -	\$ -	\$ -	\$ -
-	-	106,958	-	-	254,925
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	110,936	-	-
-	-	-	-	-	-
-	-	-	-	-	-
142,098	-	-	-	-	-
-	-	-	-	841,868	-
404,595	-	-	-	-	-
<u>\$ 558,704</u>	<u>\$ 197,075</u>	<u>\$ 106,958</u>	<u>\$ 110,936</u>	<u>\$ 841,868</u>	<u>\$ 254,925</u>
\$ 337,646	\$ 87,938	\$ (26,942)	\$ 2,846	\$ -0-	\$ (86,874)
-	-	-	-	-	-
-	-	26,942	-	-	86,874
(406,757)	(91,761)	-	(64,952)	-	-
-	-	-	-	-	-
-	-	-	-	-	-
\$ (69,111)	\$ (3,823)	\$ -0-	\$ (62,106)	\$ -0-	\$ -0-
3,568,515	5,454	-	78,806	-	-
-	-	-	-	-	-
<u>\$ 3,499,404</u>	<u>\$ 1,631</u>	<u>\$ -0-</u>	<u>\$ 16,700</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, 2000

With Comparative Totals for Year Ended October 31, 1999

	F.H.W.A. Grant No. <u>736-28-0208</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>
<b>Revenues:</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	178,700	4,191	325	120,433
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	<u>\$ 178,700</u>	<u>\$ 4,191</u>	<u>\$ 325</u>	<u>\$ 120,433</u>
<b>Expenditures:</b>				
Current -				
General government	\$ 223,375	\$ 4,191	\$ 406	\$ 150,541
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>\$ 223,375</u>	<u>\$ 4,191</u>	<u>\$ 406</u>	<u>\$ 150,541</u>
Excess (deficiency) of revenues over expenditures	\$ (44,675)	\$ -0-	\$ (81)	\$ (30,108)
<b>Other financing sources (uses):</b>				
Sale of fixed assets	-	-	-	-
Transfers from other funds	44,675	-	81	30,108
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 (deficits), 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 Welfare- To-Work Grant (99)
<u>737-99-0463</u>	<u>LA-90-X112</u>	<u>736-28-0024</u>	<u>736-28-0018</u>	<u>736-28-0021</u>	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
17,236	-	1,238	63	16,172	34,188
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 17,236</u>	<u>\$ -0-</u>	<u>\$ 1,238</u>	<u>\$ 63</u>	<u>\$ 16,172</u>	<u>\$ 34,188</u>
\$ 17,236	\$ -	\$ 1,548	\$ 79	\$ 20,214	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	34,188
<u>\$ 17,236</u>	<u>\$ -0-</u>	<u>\$ 1,548</u>	<u>\$ 79</u>	<u>\$ 20,214</u>	<u>\$ 34,188</u>
\$ -0-	\$ -0-	\$ (310)	\$ (16)	\$ (4,042)	\$ -0-
-	-	-	-	-	-
-	-	310	16	4,042	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

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

COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES (CONTINUED)  
Year Ended October 31, 2000  
With Comparative Totals for Year Ended October 31, 1999

	Parish Transit Study	Metro- code	JTPA Welfare- To-Work Grant (98)	JTPA Title III - National Ship Building Grant
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	918,339	-	-
Intergovernmental	26,878	-	171,011	87,308
Charges for services	-	92,504	-	-
Fines and forfeits	-	-	-	-
Investment income	-	12,036	-	-
Miscellaneous	-	7,750	-	-
Total revenues	<u>\$ 26,878</u>	<u>\$1,030,629</u>	<u>\$171,011</u>	<u>\$ 87,308</u>
Expenditures:				
Current -				
General government	\$ 33,598	\$1,046,175	\$ -	\$ -
Public safety	-	-	-	-
Public transportation	-	-	-	-
Streets and drainage	-	-	-	-
Urban redevelopment and housing	-	-	-	-
Economic development and assistance	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Economic opportunity	-	-	171,011	87,308
Capital projects	-	-	-	-
Total expenditures	<u>\$ 33,598</u>	<u>\$1,046,175</u>	<u>\$171,011</u>	<u>\$ 87,308</u>
Excess (deficiency) of revenues over expenditures	\$ (6,720)	\$ (15,546)	\$ -0-	\$ -0-
Other financing sources (uses):				
Sale of fixed assets	-	-	-	-
Transfers from other funds	6,720	-	-	-
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-	\$ (15,546)	\$ -0-	\$ -0-
Fund balances, beginning	-	221,966	-	-
Residual equity transfers out	-	-	-	-
Fund balances (deficits), ending	<u>\$ -0-</u>	<u>\$ 206,420</u>	<u>\$ -0-</u>	<u>\$ -0-</u>



DHH - Acadiana Recovery Center Drug Court Treatment Program Grant	DHH - Acadiana Recovery Center Inpatient Grant	DHH - Acadiana Recovery Center - U.S. Probation Outpatient Grant	DHH - Acadiana Recovery Center Non-Grant	Criminal Justice Support Services Fund	DHH - F.I.S.T. Grant Fund 99/00
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
39,791	645,915	2,389	-	-	99,251
-	-	-	12,968	121,581	-
-	-	-	-	-	-
-	222	-	516	-	-
-	-	-	1,236	-	-
<u>\$ 39,791</u>	<u>\$ 646,137</u>	<u>\$ 2,389</u>	<u>\$ 14,720</u>	<u>\$121,581</u>	<u>\$ 99,251</u>
\$ 39,791	\$ 656,987	\$ 2,653	\$ 11,728	\$141,283	\$ 99,251
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 39,791</u>	<u>\$ 656,987</u>	<u>\$ 2,653</u>	<u>\$ 11,728</u>	<u>\$141,283</u>	<u>\$ 99,251</u>
\$ -0-	\$ (10,850)	\$ (264)	\$ 2,992	\$ (19,702)	\$ -0-
-	-	-	-	-	-
-	-	-	-	19,702	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ -0-</u>	<u>\$ (10,850)</u>	<u>\$ (264)</u>	<u>\$ 2,992</u>	<u>\$ -0-</u>	<u>\$ -0-</u>
-	15,581	-	4,965	-	-
-	-	-	-	-	-
<u>\$ -0-</u>	<u>\$ 4,731</u>	<u>\$ (264)</u>	<u>\$ 7,957</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, 2000

With Comparative Totals for Year Ended October 31, 1999

	DHH - Drug Court OJP Implementation Grant	State Narcotics Seized/ Forfeited Property	LPTFA - First Time Homebuyer Fund
Revenues:			
Taxes	\$ -	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental	170,331	2,273	-
Charges for services	-	-	-
Fines and forfeits	-	-	-
Investment income	-	-	36,472
Miscellaneous	18,438	-	-
Total revenues	<u>\$ 188,769</u>	<u>\$ 2,273</u>	<u>\$ 36,472</u>
Expenditures:			
Current -			
General government	\$ 216,070	\$ -	\$ 1,967
Public safety	-	2,622	-
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>\$ 216,070</u>	<u>\$ 2,622</u>	<u>\$ 1,967</u>
Excess (deficiency) of revenues over expenditures	\$ (27,301)	\$ (349)	\$ 34,505
Other financing sources (uses):			
Sale of fixed assets	-	-	-
Transfers from other funds	19,707	-	-
Transfers to other funds	-	-	-
Transfers from component units	-	-	452,000
Transfers to component units	-	-	-
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ (7,594)	\$ (349)	\$ 486,505
Fund balances, beginning	7,594	2,697	614,283
Residual equity transfers out	-	-	-
Fund balances (deficits), ending	<u>\$ -0-</u>	<u>\$ 2,348</u>	<u>\$ 1,100,788</u>

F.H.W.A. Planning Grant No.	Local Workforce Investment Act Grant	Totals	
		October 31, 2000	October 31, 1999
<u>736-28-0022</u>			
\$ -	\$ -	\$ 60,975,601	\$ 57,349,172
-	-	918,339	890,635
4,025	276,685	10,264,705	11,413,439
-	-	4,866,781	4,486,004
-	-	351,154	335,449
-	-	909,265	667,012
-	-	516,783	547,898
<u>\$ 4,025</u>	<u>\$ 276,685</u>	<u>\$ 78,802,628</u>	<u>\$ 75,689,609</u>
\$ 5,031	\$ -	\$ 5,030,678	\$ 4,849,475
-	-	4,135,422	3,818,405
-	-	2,199,790	2,132,464
-	-	1,382,727	1,659,443
-	-	1,524,692	2,430,647
-	-	300,334	295,979
-	-	10,290,988	9,989,046
-	-	373,897	332,023
-	276,685	1,411,060	1,870,137
-	-	2,855,617	3,827,378
<u>\$ 5,031</u>	<u>\$ 276,685</u>	<u>\$ 29,505,205</u>	<u>\$ 31,204,997</u>
\$ (1,006)	\$ -0-	\$ 49,297,423	\$ 44,484,612
-	-	2,701	15,020
1,006	-	8,433,684	8,329,543
-	-	(56,934,782)	(53,664,482)
-	-	452,000	400,000
-	-	(38,193)	(38,193)
\$ -0-	\$ -0-	\$ 1,212,833	\$ (473,500)
-	-	8,528,556	9,181,470
-	-	-	(179,414)
<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 9,741,389</u>	<u>\$ 8,528,556</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, 2000

With Comparative Actual Amounts for Year Ended October 31, 1999

	2000		Variance -
	Budget	Actual	Favorable (Unfavorable)
Revenues:			
Taxes - Ad valorem	\$ 1,060,292	\$ 1,067,525	\$ 7,233
Charges for services -			
Rentals	155,364	147,491	(7,873)
Tennis fees	36,100	41,180	5,080
Instruction, registration and admission fees	242,945	267,742	24,797
Investment income	10,100	4,280	(5,820)
Miscellaneous	6,640	14,495	7,855
Total revenues	<u>\$ 1,511,441</u>	<u>\$ 1,542,713</u>	<u>\$ 31,272</u>
Expenditures:			
Culture and recreation -			
Personnel cost	\$ 2,627,370	\$ 2,501,677	\$ 125,693
Transportation	218,930	218,826	104
Telephone and utilities	565,762	551,557	14,205
Materials and supplies	138,827	128,136	10,691
Maintenance	101,738	90,492	11,246
Contractual services	155,843	152,643	3,200
Officials' and instructors' fees	105,850	90,611	15,239
Printing and postage	14,173	11,306	2,867
Miscellaneous	53,929	40,138	13,791
Vehicle subsidy lease	21,930	21,901	29
Youth league	56,770	56,270	500
Uninsured losses	279,630	279,630	-
Other insurance premiums	50,575	50,090	485
Tourist/customer relations	11,600	10,706	894
Total expenditures	<u>\$ 4,402,927</u>	<u>\$ 4,203,983</u>	<u>\$ 198,944</u>
Deficiency of revenues over expenditures	\$ (2,891,486)	\$ (2,661,270)	\$ 230,216
Other financing sources:			
Transfers from other funds	2,891,486	2,661,270	(230,216)
Proceeds from sale of equipment	-	-	-
Excess (deficiency) of revenues and other sources over expenditures	<u>\$ -0-</u>	\$ -0-	<u>\$ -0-</u>
Fund balance, beginning		180	
Fund balance, ending		<u>\$ 180</u>	

See Notes to Financial Statements.

1999 Actual	2000 Departmental Actual				
	Director's Office	Recreation and Parks	Swimming Pools	Tennis Courts	Centers and Programs
\$ 1,021,549	\$ -	\$ 1,067,525	\$ -	\$ -	\$ -
126,219	-	-	-	-	147,491
39,918	-	-	-	41,180	-
232,527	-	-	25,324	-	242,418
4,143	-	4,280	-	-	-
7,585	-	14,495	-	-	-
<u>\$ 1,431,941</u>	<u>\$ -0-</u>	<u>\$ 1,086,300</u>	<u>\$ 25,324</u>	<u>\$ 41,180</u>	<u>\$ 389,909</u>
\$ 2,574,131	\$ 156,877	\$ 1,250,976	\$ 94,013	\$ 79,700	\$ 920,111
187,997	77	218,362	-	-	387
438,674	11,538	255,338	53,211	12,486	218,984
141,546	-	53,863	23,352	3,826	47,095
92,853	-	29,872	9,066	1,509	50,045
220,457	43,835	75,362	5,568	1,780	26,098
90,418	-	63,840	-	-	26,771
11,402	26	4,496	347	366	6,071
52,973	1,381	22,234	1,960	3,454	11,109
21,536	7,629	14,272	-	-	-
40,920	56,270	-	-	-	-
70,386	279,630	-	-	-	-
48,960	50,090	-	-	-	-
-	8,228	-	-	-	2,478
<u>\$ 3,992,253</u>	<u>\$ 615,581</u>	<u>\$ 1,988,615</u>	<u>\$ 187,517</u>	<u>\$ 103,121</u>	<u>\$ 1,309,149</u>
\$ (2,560,312)	\$ (615,581)	\$ (902,315)	\$ (162,193)	\$ (61,941)	\$ (919,240)
2,553,655	615,581	902,315	162,193	61,941	919,240
<u>6,657</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
<u>180</u>					
<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, 2000  
With Comparative Actual Amounts for Year Ended October 31, 1999

	2000		Variance -	1999
	Budget	Actual	Favorable (Unfavorable)	Actual
<b>Revenues:</b>				
Charges for services -				
Membership fees	\$ 72,887	\$ 71,735	\$ (1,152)	\$ 65,850
Green fees	243,169	243,096	(73)	243,169
Storage and rental fees	201,679	190,761	(10,918)	200,043
Investment income	5,800	6,286	486	5,671
Miscellaneous	800	1,407	607	451
Total revenues	\$ 524,335	\$ 513,285	\$ (11,050)	\$ 515,184
<b>Expenditures:</b>				
Culture and recreation -				
Personnel cost	\$ 177,610	\$ 170,163	\$ 7,447	\$ 186,172
Supplies and materials	22,600	21,459	1,141	25,202
Utilities and telephone	51,100	49,935	1,165	40,118
Maintenance	44,600	38,369	6,231	46,645
Contractual services	68,427	68,207	220	65,611
Transportation	12,300	12,553	(253)	9,861
Other insurance premiums	19,550	19,550	-	16,480
Uninsured losses	69,825	63,770	6,055	14,887
Miscellaneous	9,173	7,479	1,694	8,002
Total expenditures	\$ 475,185	\$ 451,485	\$ 23,700	\$ 412,978
Excess (deficiency) of revenues over expenditures	\$ 49,150	\$ 61,800	\$ 12,650	\$ 102,206
<b>Other financing sources (uses):</b>				
Transfers from other funds	4,835	-	(4,835)	-
Transfers to other funds	(53,985)	(61,800)	(7,815)	(102,206)
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  
VIEUX CHENES GOLF COURSE

STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended October 31, 2000  
With Comparative Actual Amounts for Year Ended October 31, 1999

	2000		Variance - Favorable (Unfavorable)	1999 Actual
	Budget	Actual		
Revenues:				
Charges for services -				
Membership fees	\$ 109,565	\$ 102,658	\$ (6,907)	\$ 84,950
Green fees	284,039	311,722	27,683	248,194
Storage and rental fees	270,570	252,324	(18,246)	235,297
Driving range fees	13,000	7,633	(5,367)	13,546
Investment income	5,000	9,239	4,239	1,117
Miscellaneous	2,300	14,922	12,622	5,349
Total revenues	<u>\$ 684,474</u>	<u>\$ 698,498</u>	<u>\$ 14,024</u>	<u>\$ 588,453</u>
Expenditures:				
Culture and recreation -				
Personnel cost	\$ 263,358	\$ 251,394	\$ 11,964	\$ 278,687
Supplies and materials	25,350	24,859	491	24,229
Utilities and telephone	40,100	32,036	8,064	32,910
Maintenance	71,600	67,418	4,182	84,634
Contractual services	76,787	76,329	458	73,050
Transportation	7,000	5,314	1,686	5,831
Uninsured losses	-	-	-	987
Miscellaneous	16,363	15,280	1,083	12,931
Total expenditures	<u>\$ 500,558</u>	<u>\$ 472,630</u>	<u>\$ 27,928</u>	<u>\$ 513,259</u>
Excess (deficiency) of revenues over expenditures	\$ 183,916	\$ 225,868	\$ 41,952	\$ 75,194
Other financing uses:				
Transfers to other funds	<u>(183,916)</u>	<u>(225,868)</u>	<u>(41,952)</u>	<u>(75,194)</u>
Excess of revenues 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  
HEYMANN PERFORMING ARTS CENTER FUNDS

STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended October 31, 2000

With Comparative Actual Amounts for Year Ended October 31, 1999

	Commission Fund		Variance -
	Budget	Actual	Favorable (Unfavorable)
Revenues:			
Charges for services -			
Rental and catering fees	\$ 332,000	\$ 342,968	\$ 10,968
Reimbursable expenses	250,000	244,731	(5,269)
Parking fees	65,000	69,076	4,076
Concession sales	26,600	19,760	(6,840)
Advertising revenues	25,417	-	(25,417)
Ticket sales	-	-	-
Investment income	-	435	435
Miscellaneous	215	48	(167)
Total revenues	\$ 699,232	\$ 677,018	\$ (22,214)
Expenditures (culture and recreation):			
Personnel cost	\$ 431,949	\$ 432,217	\$ (268)
Cost of sales - concessions	16,000	12,707	3,293
Materials and supplies	34,703	33,441	1,262
Telephone and utilities	120,627	118,797	1,830
Maintenance	19,170	18,707	463
Contractual services	13,377	13,204	173
Transportation	3,700	3,377	323
Event expenses	261,011	207,666	53,345
Advertising	3,485	3,462	23
Vehicle subsidy leases	6,500	6,125	375
Other	8,033	7,095	938
Total expenditures	\$ 918,555	\$ 856,798	\$ 61,757
Excess (deficiency) of revenues over expenditures	\$ (219,323)	\$ (179,780)	\$ 39,543
Other financing sources (uses):			
Transfers from other funds	219,323	179,780	(39,543)
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>2000</u>	<u>1999</u>
\$ -	\$ -	\$ -	\$ 342,968	\$ 300,877
-	-	-	244,731	216,162
-	-	-	69,076	67,961
-	-	-	19,760	28,020
-	-	-	-	-
1,182,417	1,267,574	85,157	1,267,574	1,184,645
6,000	7,223	1,223	7,658	7,433
100	666	566	714	5,237
<u>\$1,188,517</u>	<u>\$1,275,463</u>	<u>\$ 86,946</u>	<u>\$1,952,481</u>	<u>\$1,810,335</u>
\$ -	\$ -	\$ -	\$ 432,217	\$ 419,470
-	-	-	12,707	15,785
-	-	-	33,441	33,875
-	-	-	118,797	119,518
-	-	-	18,707	16,574
1,095,000	1,201,889	(106,889)	1,215,093	1,118,378
-	-	-	3,377	1,254
-	-	-	207,666	199,821
-	-	-	3,462	7,121
-	-	-	6,125	5,855
11,900	8,433	3,467	15,528	39,904
<u>\$1,106,900</u>	<u>\$1,210,322</u>	<u>\$ (103,422)</u>	<u>\$2,067,120</u>	<u>\$1,977,555</u>
\$ 81,617	\$ 65,141	\$ (16,476)	\$ (114,639)	\$ (167,220)
-	-	-	179,780	251,300
<u>(81,617)</u>	<u>(65,141)</u>	<u>16,476</u>	<u>(65,141)</u>	<u>(84,080)</u>
<u>\$ -0-</u>	\$ -0-	<u>\$ -0-</u>	\$ -0-	\$ -0-
	<u>2,580</u>		<u>3,080</u>	<u>3,080</u>
	<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, 2000  
With Comparative Actual Amounts for Year Ended October 31, 1999

	2000		Variance -	1999
	Budget	Actual	Favorable (Unfavorable)	Actual
<b>Revenues:</b>				
Intergovernmental -				
Lafayette Parish School Board	\$ 23,800	\$ 23,800	\$ -	\$ 23,800
Charges for services -				
Admissions and field trips	5,550	3,996	(1,554)	4,720
Miscellaneous	<u>2,000</u>	<u>2,000</u>	<u>-</u>	<u>400</u>
Total revenues	<u>\$ 31,350</u>	<u>\$ 29,796</u>	<u>\$ (1,554)</u>	<u>\$ 28,920</u>
<b>Expenditures:</b>				
Culture and recreation -				
Personnel cost	\$ 239,601	\$ 233,129	\$ 6,472	\$ 234,206
Transportation	3,661	4,041	(380)	3,736
Supplies and materials	8,000	7,877	123	9,100
Telephone and utilities	28,845	27,414	1,431	27,403
Postage	908	708	200	963
Maintenance	2,300	2,251	49	2,455
Printing and binding	540	451	89	491
Contractual services	9,870	9,568	302	5,992
Travel and meetings	60	60	-	158
Miscellaneous	<u>9,557</u>	<u>9,262</u>	<u>295</u>	<u>11,957</u>
Total expenditures	<u>\$ 303,342</u>	<u>\$ 294,761</u>	<u>\$ 8,581</u>	<u>\$ 296,461</u>
Deficiency of revenues over expenditures	\$ (271,992)	\$ (264,965)	\$ 7,027	\$ (267,541)
<b>Other financing sources:</b>				
Transfers from other funds	<u>271,992</u>	<u>264,965</u>	<u>(7,027)</u>	<u>267,541</u>
Excess (deficiency) of revenues and other sources over expenditures	<u>\$ -0-</u>	\$ -0-	<u>\$ -0-</u>	\$ -0-
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, 2000  
With Comparative Actual Amounts for Year Ended October 31, 1999

	2000		Variance - Favorable (Unfavorable)	1999 Actual
	Budget	Actual		
Revenues:				
Intergovernmental -				
FTA grant	\$ 450,000	\$ 450,000	\$ -	\$ 1,395,095
State transit funds	114,773	143,705	28,932	141,285
Charges for services -				
Bus fares	278,442	270,449	(7,993)	291,751
Charter service	2,000	1,200	(800)	3,550
Investment income	-	-	-	1,026
Miscellaneous	<u>1,930</u>	<u>1,410</u>	<u>(520)</u>	<u>1,838</u>
Total revenues	<u>\$ 847,145</u>	<u>\$ 866,764</u>	<u>\$ 19,619</u>	<u>\$ 1,834,545</u>
Expenditures:				
Public transportation -				
Personnel cost	\$ 855,323	\$ 840,857	\$ 14,466	\$ 771,128
Transportation	805,000	810,842	(5,842)	597,023
Materials and supplies	14,742	11,226	3,516	17,602
Maintenance and equipment	2,650	2,020	630	2,348
Telephone and utilities	9,470	8,646	824	9,242
Printing and binding	3,950	3,509	441	4,284
Contractual services	343,620	332,365	11,255	324,719
Administrative costs	64,675	64,675	-	338,665
Uninsured losses	112,118	112,118	-	61,747
Miscellaneous	<u>15,494</u>	<u>13,532</u>	<u>1,962</u>	<u>5,706</u>
Total expenditures	<u>\$ 2,227,042</u>	<u>\$ 2,199,790</u>	<u>\$ 27,252</u>	<u>\$ 2,132,464</u>
Deficiency of revenues over expenditures	\$(1,379,897)	\$(1,333,026)	\$ 46,871	\$ (297,919)
Other financing sources:				
Transfers from other funds	<u>1,379,897</u>	<u>1,333,026</u>	<u>(46,871)</u>	<u>297,919</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>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, 2000

With Comparative Actual Amounts for Year Ended October 31, 1999

	2000		Variance -	
	Budget	Actual	Favorable (Unfavorable)	1999 Actual
Revenues:				
Charges for services -				
Parking meters	\$ 130,000	\$ 116,043	\$ (13,957)	\$ 127,441
Parking garage	164,931	173,593	8,662	184,018
Fines (parking)	147,000	145,361	(1,639)	132,196
Investment income	6,400	7,077	677	6,227
Miscellaneous -				
Rental	-	-	-	12,000
Other	172	172	-	201
Total revenues	\$ 448,503	\$ 442,246	\$ (6,257)	\$ 462,083
Expenditures:				
Streets and drainage -				
Personnel cost	\$ 211,281	\$ 204,524	\$ 6,757	\$ 197,526
Transportation	5,125	5,124	1	7,573
Materials and supplies	19,337	17,296	2,041	16,053
Telephone and utilities	38,608	40,265	(1,657)	40,338
Uniforms	865	724	141	2,094
Postage	2,700	2,706	(6)	2,692
Maintenance	19,434	16,142	3,292	22,911
Printing and binding	350	289	61	734
Contractual services	42,411	41,631	780	44,161
Travel and meetings	109	109	-	550
Vehicle subsidy lease	4,577	4,577	-	-
Miscellaneous	4,985	4,819	166	5,149
Total expenditures	\$ 349,782	\$ 338,206	\$ 11,576	\$ 339,781
Excess of revenues over expenditures	\$ 98,721	\$ 104,040	\$ 5,319	\$ 122,302
Other uses:				
Transfers to other funds	(98,721)	(104,040)	(5,319)	(122,302)
Excess of revenues over expenditures and other uses	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Fund balance, beginning		200		200
Fund balance, ending		\$ 200		\$ 200

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, 2000

	<u>Budgeted</u>		
	<u>1996-97</u>	<u>1997-98</u>	<u>1998-99</u>
Revenues:			
Intergovernmental -			
Federal grant	\$1,724,000	\$2,532,000	\$2,454,000
Miscellaneous	-	-	-
Total revenues	<u>\$1,724,000</u>	<u>\$2,532,000</u>	<u>\$2,454,000</u>
Expenditures:			
Current -			
General government	\$ 363,030	\$1,333,157	\$1,272,892
Public safety	124,683	179,238	200,314
Economic development	286,379	283,573	280,717
Urban redevelopment and housing -			
Housing rehabilitation	470,436	355,191	517,391
Other	247,292	382,269	199,250
Capital projects	<u>51,000</u>	<u>6,854</u>	<u>-</u>
Total expenditures	<u>\$1,542,820</u>	<u>\$2,540,282</u>	<u>\$2,470,564</u>
Excess (deficiency) of revenues over expenditures	\$ 181,180	\$ (8,282)	\$ (16,564)
Other financing sources (uses):			
Transfers from other funds	5,198	23,282	36,564
Transfers to other funds	<u>(186,378)</u>	<u>(15,000)</u>	<u>(20,000)</u>
Excess (deficiency) of revenues and other sources 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>1999-00</u>	<u>2000-01</u>	
----------------	----------------	--

\$2,479,000	\$2,457,000	
<u>-</u>	<u>-</u>	
\$2,479,000	\$2,457,000	

\$1,149,315	\$1,179,116	
193,850	177,019	
358,022	318,204	
572,465	574,243	
221,911	208,418	
<u>-</u>	<u>-</u>	
\$2,495,563	\$2,457,000	

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\$ (16,563)	\$ -0-	
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31,811	33,500	
<u>(15,248)</u>	<u>(33,500)</u>	

<u>\$ -0-</u>	<u>\$ -0-</u>	
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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 (CONTINUED)  
Year Ended October 31, 2000

	Total Budget	Actual Prior Years	Current Year		Variance - Favorable (Unfavorable)
			Remaining Budget	Actual	
<b>Revenues:</b>					
Intergovernmental -					
Federal grant	\$11,646,000	\$6,646,607	\$4,999,393	\$2,007,705	\$(2,991,688)
Miscellaneous	-	203	(203)	398	601
Total revenues	<u>\$11,646,000</u>	<u>\$6,646,810</u>	<u>\$4,999,190</u>	<u>\$2,008,103</u>	<u>\$(2,991,087)</u>
<b>Expenditures:</b>					
Current -					
General government	\$ 5,297,510	\$2,650,779	\$2,646,731	\$ 727,355	\$ 1,919,376
Public safety	875,104	547,075	328,029	182,115	145,914
Economic development	1,526,895	991,808	535,087	300,334	234,753
Urban redevelopment and housing - Housing rehabilitation	2,489,726	1,548,238	941,488	478,732	462,756
Other	1,259,140	695,298	563,842	355,054	208,788
Capital projects	<u>57,854</u>	<u>57,744</u>	<u>110</u>	<u>110</u>	<u>-</u>
Total expenditures	<u>\$11,506,229</u>	<u>\$6,490,942</u>	<u>\$5,015,287</u>	<u>\$2,043,700</u>	<u>\$ 2,971,587</u>
Excess (deficiency) of revenues over expenditures	\$ 139,771	\$ 155,868	\$ (16,097)	\$ (35,597)	\$ (19,500)
<b>Other financing sources (uses):</b>					
Transfers from other funds	130,355	25,312	105,043	35,597	(69,446)
Transfers to other funds	<u>(270,126)</u>	<u>(181,180)</u>	<u>(88,946)</u>	<u>-</u>	<u>88,946</u>
Excess (deficiency) of revenues and other sources 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, 2000

	<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 370-900689	\$ 131,000	\$ 67,371	\$ 63,629	\$ 61,805	\$ (1,824)
Grant S-98-MC-22-0004	96,000	80,445	15,555	15,555	-
Project 370-000824	122,000	-	122,000	53,183	(68,817)
Grant S-99-MC-22-0005	87,000	-	87,000	57,559	(29,441)
Grant S-00-MC-22-0004	<u>87,000</u>	<u>-</u>	<u>87,000</u>	<u>18,747</u>	<u>(68,253)</u>
Total revenues	<u>\$ 523,000</u>	<u>\$147,816</u>	<u>\$ 375,184</u>	<u>\$ 206,849</u>	<u>\$ (168,335)</u>
Expenditures (health and welfare):					
External appropriations -					
Project 370-900689	\$ 131,000	\$ 67,371	\$ 63,629	\$ 61,805	\$ 1,824
Grant S-98-MC-22-0004	96,000	80,445	15,555	15,555	-
Project 370-000824	122,000	-	122,000	53,183	68,817
Grant S-99-MC-22-0005	87,000	-	87,000	57,559	29,441
Grant S-00-MC-22-0004	<u>87,000</u>	<u>-</u>	<u>87,000</u>	<u>18,747</u>	<u>68,253</u>
Total expenditures	<u>\$ 523,000</u>	<u>\$147,816</u>	<u>\$ 375,184</u>	<u>\$ 206,849</u>	<u>\$ 168,335</u>
Excess of revenues over expenditures	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	\$ -0-	<u>\$ -0-</u>
Fund balance, beginning				-	
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, 2000

	Budget:	
	1999-00	2000-01
Revenues:		
Intergovernmental -		
Federal grant	\$ 30,000	\$ 32,100
Expenditures:		
Health and welfare -		
Professional services	\$ 29,000	\$ 32,100
Supplies and materials	800	-
Other	200	-
Total expenditures	\$ 30,000	\$ 32,100
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>
\$ 62,100	\$ 4,275	\$ 57,825	\$ 24,950	\$ (32,875)
\$ 61,100	\$ 4,275	\$ 56,825	\$ 24,950	\$ 31,875
800	-	800	-	800
200	-	200	-	200
<u>\$ 62,100</u>	<u>\$ 4,275</u>	<u>\$ 57,825</u>	<u>\$ 24,950</u>	<u>\$ 32,875</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, 2000  
With Comparative Actual Amounts for Year Ended October 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>2000</u> Adjustment to Budgetary Basis
Revenues:			
Interest earned on loans	\$ -	\$ 11,746	\$ (11,746)
Loan repayment	<u>38,193</u>	<u>-</u>	<u>38,193</u>
Total revenues	\$ 38,193	\$ 11,746	\$ 26,447
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>	\$ (26,447)	<u>\$ 26,447</u>
Fund balance, beginning		<u>413,871</u>	
Fund balance, ending		<u>\$ 387,424</u>	

See Notes to Financial Statements.

<u>Actual on Budgetary Basis</u>	<u>Variance - Favorable (Unfavorable)</u>	<u>1999 Actual</u>
\$ -	\$ -	\$ 12,517
<u>38,193</u>	<u>-</u>	<u>-</u>
\$ 38,193	\$ -0-	\$ 12,517
<u>(38,193)</u>	<u>-</u>	<u>(38,193)</u>
\$ -0-	\$ <u>-0-</u>	\$ (25,676)
<u>564,368</u>		<u>439,547</u>
<u>\$ 564,368</u>		<u>\$ 413,871</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, 2000  
With Comparative Actual Amounts for Year Ended October 31, 1999

	2000		Variance - Favorable (Unfavorable)	1999 Actual
	Budget	Actual		
Revenues:				
Taxes - sales taxes collected	\$ 24,961,764	\$ 25,756,734	\$ 794,970	\$ 24,399,305
Investment income	65,000	70,085	5,085	58,470
Total revenues	\$ 25,026,764	\$ 25,826,819	\$ 800,055	\$ 24,457,775
Expenditures:				
General government - City's share of collec- tion costs	205,000	175,606	29,394	183,634
Excess of revenues over expenditures	\$ 24,821,764	\$ 25,651,213	\$ 829,449	\$ 24,274,141
Other financing sources (uses):				
Transfer of interest earned on investments from Sales Tax Bond Reserve Fund	700,000	732,433	32,433	496,693
Transfers to other funds for dedicated purposes -				
Sales Tax Bond Sinking Fund	(9,830,359)	(9,764,664)	65,695	(8,363,097)
Sales Tax Bond Reserve Fund	-	-	-	(20,690)
General Fund	(6,256,691)	(6,456,705)	(200,014)	(6,114,444)
Sales Tax Capital Improvements Fund	(9,434,714)	(10,162,277)	(727,563)	(10,272,603)
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  
1985 SALES TAX TRUST FUND

STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended October 31, 2000  
With Comparative Actual Amounts for Year Ended October 31, 1999

	2000		Variance - Favorable (Unfavorable)	1999 Actual
	Budget	Actual		
Revenues:				
Taxes - sales taxes collected	\$ 22,693,755	\$ 23,283,223	\$ 589,468	\$ 21,878,158
Investment income	<u>62,000</u>	<u>63,248</u>	<u>1,248</u>	<u>52,396</u>
Total revenues	\$ 22,755,755	\$ 23,346,471	\$ 590,716	\$ 21,930,554
Expenditures:				
General government - City's share of collection costs	<u>191,000</u>	<u>163,123</u>	<u>27,877</u>	<u>171,027</u>
Excess of revenues over expenditures	\$ 22,564,755	\$ 23,183,348	\$ 618,593	\$ 21,759,527
Other financing sources (uses):				
Transfer of interest earned on investments from Sales Tax Bond Reserve Fund	600,000	617,931	17,931	510,555
Transfers to other funds for dedicated purposes -				
Sales Tax Bond				
Sinking Fund	(8,415,556)	(8,296,533)	119,023	(7,626,649)
General Fund	(5,688,938)	(5,836,618)	(147,680)	(5,482,638)
Sales Tax Capital Improvements Fund	<u>(9,060,261)</u>	<u>(9,668,128)</u>	<u>(607,867)</u>	<u>(9,160,795)</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  
FEDERAL NARCOTICS SEIZED/FORFEITED PROPERTY FUND

STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended October 31, 2000

	<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	36,859	35,469	1,390	3,554	2,164
Miscellaneous	<u>985</u>	<u>986</u>	<u>(1)</u>	<u>-</u>	<u>1</u>
Total revenues	<u>\$ 199,748</u>	<u>\$ 198,360</u>	<u>\$ 1,388</u>	<u>\$ 3,554</u>	<u>\$ 2,166</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>160,410</u>	<u>144,725</u>	<u>15,685</u>	<u>8,072</u>	<u>7,613</u>
Total					
expenditures	<u>\$ 193,420</u>	<u>\$ 177,734</u>	<u>\$ 15,686</u>	<u>\$ 8,072</u>	<u>\$ 7,614</u>
Excess (deficiency) of					
revenues over					
expenditures	\$ 6,328	\$ 20,626	\$ (14,298)	\$ (4,518)	\$ 9,780
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	\$ 24,298	\$ (14,298)	\$ (4,518)	\$ 9,780
Fund balance, beginning	-	-	-	14,298	14,298
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>\$ 14,298</u>	<u>\$ (14,298)</u>	<u>\$ 9,780</u>	<u>\$ 24,078</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, 2000

With Comparative Actual Amounts for Year Ended October 31, 1999

	2000		Variance - Favorable (Unfavorable)	1999 Actual
	Budget	Actual		
Revenues:				
Intergovernmental -				
Federal grant	\$2,015,882	\$ 948,598	\$ (1,067,284)	\$1,018,050
Miscellaneous	756,703	119,671	(637,032)	139,895
Total revenues	<u>\$2,772,585</u>	<u>\$1,068,269</u>	<u>\$ (1,704,316)</u>	<u>\$1,157,945</u>
Expenditures:				
Current -				
Urban redevelopment and housing -				
Housing rehabilitation	\$2,082,612	\$ 470,724	\$ 1,611,888	\$ 771,016
Housing relocation	304,563	95,966	208,597	118,748
External housing	-	-	-	32,000
Other	13,280	13,280	-	119,520
Total expenditures	<u>\$2,400,455</u>	<u>\$ 579,970</u>	<u>\$ 1,820,485</u>	<u>\$1,041,284</u>
Excess (deficiency) of revenues over expenditures	\$ 372,130	\$ 488,299	\$ 116,169	\$ 116,661
Other financing sources (uses):				
Transfers from other funds	312,375	223,011	(89,364)	110,572
Transfers to other funds	<u>(684,505)</u>	<u>(706,475)</u>	<u>(21,970)</u>	<u>(227,233)</u>
Excess of revenues and other sources over expenditures and other uses	<u>\$ -0-</u>	\$ 4,835	<u>\$ 4,835</u>	\$ -0-
Fund balance, beginning		-		-
Fund balance, ending		<u>\$ 4,835</u>		<u>\$ -0-</u>

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
SPECIAL REVENUE FUNDS  
LA PLACE DES CREOLES GRANT FUND

STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended October 31, 2000

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable <u>(Unfavorable)</u>
Revenues:			
Intergovernmental -			
Federal grant	\$ 16,000	\$ 6,309	\$ (9,691)
Expenditures:			
Streets and drainage -			
Contractual services	<u>20,000</u>	<u>7,886</u>	<u>12,114</u>
Excess (deficiency) of			
revenues over expenditures	\$ (4,000)	\$ (1,577)	\$ 2,423
Other financing sources:			
Transfers from other funds	<u>4,000</u>	<u>1,577</u>	<u>(2,423)</u>
Excess of revenues and other			
sources over expenditures	<u>\$ -0-</u>	\$ -0-	<u>\$ -0-</u>
Fund balance, beginning		<u>-</u>	
Fund balance, ending		<u>\$ -0-</u>	

See Notes to Financial Statements.

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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, 2000

	Budget	
	1999-00	2000-01
Revenues:		
Intergovernmental -		
State grant	\$ 65,184	\$ 61,465
Expenditures:		
Public safety -		
Personnel costs	\$ 43,801	\$ 43,923
Fringe benefits	11,853	11,892
Supplies and materials	8,384	5,650
Travel	1,146	-
Total expenditures	\$ 65,184	\$ 61,465
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>
\$ 126,649	\$ 11,131	\$ 115,518	\$ 70,795	\$ (44,723)
\$ 87,724	\$ 8,760	\$ 78,964	\$ 48,217	\$ 30,747
23,745	2,371	21,374	13,048	8,326
14,034	-	14,034	8,384	5,650
1,146	-	1,146	1,146	-
<u>\$ 126,649</u>	<u>\$ 11,131</u>	<u>\$ 115,518</u>	<u>\$ 70,795</u>	<u>\$ 44,723</u>
<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	\$ -0-	<u>\$ -0-</u>
			<u>-</u>	
			<u>\$ -0-</u>	

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, 2000 and 1999

	<u>2000</u>	<u>1999</u>
Revenues:		
Investment income	\$ <u>28,370</u>	\$ <u>6,594</u>
Expenditures:		
General government -		
Miscellaneous	\$ -	\$ 4,313
Program income transferred	<u>-</u>	<u>19,792</u>
Total expenditures	<u>\$ -0-</u>	<u>\$ 24,105</u>
Excess (deficiency) of revenues over expenditures	<u>\$ 28,370</u>	<u>\$ (17,511)</u>
Other financing sources (uses):		
Transfers from other funds	\$ 706,475	\$ 484,415
Transfers to other funds	<u>(62,182)</u>	<u>-</u>
Total other financing sources (uses)	<u>\$ 644,293</u>	<u>\$ 484,415</u>
Excess of revenues and other sources over expenditures and other uses	\$ 672,663	\$ 466,904
Fund balance, beginning	<u>785,716</u>	<u>318,812</u>
Fund balance, ending	<u>\$1,458,379</u>	<u>\$ 785,716</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, 2000

With Comparative Actual Amounts for Year Ended October 31, 1999

	2000		Variance - Favorable (Unfavorable)	1999 Actual
	Budget	Actual		
<b>Revenues:</b>				
Taxes -				
Ad valorem	\$ 2,445,637	\$ 2,491,501	\$ 45,864	\$ 2,308,169
Franchise fees	35,900	34,463	(1,437)	36,195
Intergovernmental -				
Parish road fund	1,483,000	1,530,304	47,304	1,476,359
State revenue sharing	218,000	216,891	(1,108)	213,742
Other	75,280	66,276	(9,004)	31,078
Charges for services -				
Solid waste fees/licenses	60,800	68,618	7,818	62,770
Grass cutting	8,000	12,358	4,358	14,725
Investment income	44,400	41,336	(3,064)	26,810
Miscellaneous	2,200	2,539	339	350
Total revenues	<u>\$ 4,373,217</u>	<u>\$ 4,464,287</u>	<u>\$ 91,070</u>	<u>\$ 4,170,198</u>
<b>Expenditures:</b>				
Current -				
General government -				
Charges for collection of taxes	\$ 87,661	\$ 84,068	\$ 3,593	\$ 79,371
Other	2,000	2,000	-	2,500
Public works (streets and drainage) -				
Operations -				
Personnel costs	20,770	17,223	3,547	20,413
Materials and supplies	139,300	130,754	8,546	67,795
Fuel cost	2,750	1,671	1,079	2,681
Telephone and utilities	60	50	10	50
Equipment purchases	16,250	-	16,250	124,815
Contractual services	142,500	124,434	18,066	141,500
Other	200	-	200	-
Capital projects	<u>1,124,530</u>	<u>635,633</u>	<u>488,897</u>	<u>3,394,722</u>
Total expenditures	<u>\$ 1,536,021</u>	<u>\$ 995,833</u>	<u>\$ 540,188</u>	<u>\$ 3,833,847</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, 2000  
With Comparative Actual Amounts for Year Ended October 31, 1999

	2000		Variance - Favorable (Unfavorable)	1999 Actual
	Budget	Actual		
Excess (deficiency) of revenues over expenditures	\$ 2,837,196	\$ 3,468,454	\$ 631,258	\$ 336,351
Other financing sources (uses):				
Proceeds from sale of property	\$ -	\$ -	\$ -	\$ 3,675
Transfers from other funds	15,634	-	(15,634)	1,977,653
Transfers to other funds	(2,852,830)	(3,468,454)	(615,624)	(2,906,372)
Total other financing sources (uses)	\$ (2,837,196)	\$ (3,468,454)	\$ (631,258)	\$ (925,044)
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ -0-	\$ -0-	\$ -0-	\$ (588,693)
Fund balance, beginning		-		588,693
Fund balance, ending		\$ -0-		\$ -0-

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, 2000

With Comparative Actual Amounts for Year Ended October 31, 1999

	2000		Variance -	
	Budget	Actual	Favorable	1999
			(Unfavorable)	Actual
Revenues:				
Taxes - ad valorem	\$1,674,414	\$1,704,938	\$ 30,524	\$1,561,452
Intergovernmental -				
State revenue sharing	81,000	81,651	651	9,448
State grant	933,866	956,771	22,905	85,852
Investment income	31,000	29,393	(1,607)	30,797
Miscellaneous	1,000	-	(1,000)	-
Total revenues	\$2,721,280	\$2,772,753	\$ 51,473	\$1,757,549
Expenditures:				
Current -				
General government -				
Charges for collection				
of taxes	\$ 59,912	\$ 57,454	\$ 2,458	\$ 53,673
Public works (streets and				
drainage) -				
Materials and supplies	185,000	146,704	38,296	185,037
Repairs and maintenance	730,921	577,114	153,807	607,331
Equipment purchases	48,265	38,685	9,580	170,040
Capital projects	1,594,142	1,567,103	27,039	184,917
Total expenditures	\$2,618,240	\$2,387,060	\$ 231,180	\$1,200,998
Excess (deficiency) of				
revenues over expenditures	\$ 103,040	\$ 385,693	\$ 282,653	\$ 556,551
Other financing sources (uses):				
Transfers from other funds	\$ 595,116	\$ 312,463	\$(282,653)	\$ 142,769
Transfers to other funds	(698,156)	(698,156)	-	(699,320)
Total other financing	\$ (103,040)	\$ (385,693)	\$ (282,653)	\$ (556,551)
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  
ADULT CORRECTIONAL FACILITY MAINTENANCE FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended October 31, 2000

With Comparative Actual Amounts for Year Ended October 31, 1999

	2000		Variance - Favorable (Unfavorable)	1999 Actual
	Budget	Actual		
Revenues:				
Taxes - ad valorem	\$ 1,209,961	\$ 1,229,720	\$ 19,759	\$ 1,140,705
Intergovernmental -				
State revenue sharing	107,700	107,135	(565)	105,579
Investment income	14,200	11,173	(3,027)	9,618
Miscellaneous	40	97	57	-
Total revenues	\$ 1,331,901	\$ 1,348,125	\$ 16,224	\$ 1,255,902
Expenditures:				
Current -				
General government -				
Charges for collection of taxes	\$ 43,305	\$ 41,526	\$ 1,779	\$ 39,205
Public safety -				
Telephone and utilities	370,200	404,951	(34,751)	370,076
Insurance	10,000	10,000	-	10,000
Materials and supplies	437,381	422,434	14,947	361,513
Repairs and maintenance	327,058	302,002	25,056	169,507
Equipment purchases	11,212	11,195	17	79,583
Contractual fees	585,913	581,315	4,598	603,160
Jailer services	659,400	670,730	(11,330)	628,042
Sheriff	23,562	23,562	-	23,562
Other	5,397	5,383	14	2,184
Total expenditures	\$ 2,473,428	\$ 2,473,098	\$ 330	\$ 2,286,832
Deficiency of revenues over expenditures	\$ (1,141,527)	\$ (1,124,973)	\$ 16,554	\$ (1,030,930)
Other financing sources:				
Transfers from other funds	1,141,527	1,124,973	(16,554)	1,030,930

(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, 2000

With Comparative Actual Amounts for Year Ended October 31, 1999

	<u>2000</u>		Variance - Favorable (Unfavorable)	1999 Actual
	<u>Budget</u>	<u>Actual</u>		
Excess (deficiency) of revenues and other 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  
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, 2000

With Comparative Actual Amounts for Year Ended October 31, 1999

	2000		Variance - Favorable (Unfavorable)	1999 Actual
	Budget	Actual		
Revenues:				
Taxes - ad valorem	\$2,675,057	\$2,698,054	\$ 22,997	\$2,502,348
Intergovernmental -				
Federal grant	47,478	47,636	158	-
State grant	94,107	51,913	(42,194)	43,847
State revenue sharing	235,048	235,048	-	231,634
Charges for services -				
Photocopy machine receipts	24,000	24,417	417	24,215
Fines and forfeits -				
Library fines	82,000	82,988	988	80,289
Investment income	188,404	201,105	12,701	127,341
Miscellaneous -				
Grants	-	-	-	7,863
Other	96,176	54,184	(41,992)	45,563
Total revenues	<u>\$3,442,270</u>	<u>\$3,395,345</u>	<u>\$ (46,925)</u>	<u>\$3,063,100</u>
Expenditures:				
Current -				
General government -				
Charges for collection of taxes	\$ 95,018	\$ 91,116	\$ 3,902	\$ 86,025
Culture and recreation -				
Personnel costs	1,827,308	1,709,515	117,793	1,693,324
Administrative costs	201,368	176,171	25,197	108,305
Professional fees	144,683	82,700	61,983	68,125
Telephone and utilities	134,685	128,916	5,769	124,746
Reference materials	428,926	396,807	32,119	361,725
Rentals	14,850	12,321	2,529	62,327
Insurance	4,000	3,586	414	3,586
Repairs and maintenance	102,595	32,188	70,407	95,122
Materials and supplies	95,712	76,617	19,095	78,641
Equipment purchases	219,183	57,774	161,409	120,705
External appropriations	11,500	10,842	658	11,747
Office	95,380	89,908	5,472	38,864
Travel	15,350	6,655	8,695	7,562
Other	15,022	11,009	4,013	15,761
Vehicle subsidy leases	6,000	6,000	-	6,000
Capital projects	803,155	218,247	584,908	12,841
Total expenditures	<u>\$4,214,735</u>	<u>\$3,110,372</u>	<u>\$1,104,363</u>	<u>\$2,895,406</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, 2000  
With Comparative Actual Amounts for Year Ended October 31, 1999

	<u>2000</u>		Variance - Favorable (Unfavorable)	1999 Actual
	<u>Budget</u>	<u>Actual</u>		
Excess (deficiency) of revenues over expenditures	\$ (772,465)	\$ 284,973	\$ 1,057,438	\$ 167,694
Other financing sources: Proceeds from disposition of property	<u>2,701</u>	<u>2,701</u>	<u>-</u>	<u>4,688</u>
Excess (deficiency) of revenues and other sources over expenditures	\$ (769,764)	\$ 287,674	\$ 1,057,438	\$ 172,382
Fund balance, beginning	<u>769,764</u>	<u>2,237,546</u>	<u>1,467,782</u>	<u>2,065,164</u>
Fund balance, ending	<u>\$ -0-</u>	<u>\$2,525,220</u>	<u>\$ 2,525,220</u>	<u>\$2,237,546</u>

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, 2000

With Comparative Actual Amounts for Year Ended October 31, 1999

	2000		Variance - Favorable (Unfavorable)	1999 Actual
	Budget	Actual		
Revenues:				
Taxes - ad valorem	\$1,375,850	\$1,402,833	\$ 26,983	\$1,295,778
Intergovernmental -				
State revenue sharing	122,300	121,702	(598)	119,934
Investment income	66,804	71,392	4,588	36,164
Miscellaneous	600	257	(343)	305
Total revenues	<u>\$1,565,554</u>	<u>\$1,596,184</u>	<u>\$ 30,630</u>	<u>\$1,452,181</u>
Expenditures:				
Current -				
General government -				
Personnel costs	\$ 164,282	\$ 162,880	\$ 1,402	\$ 159,709
Administrative costs	49,754	45,977	3,777	43,353
Telephone and utilities	276,185	310,910	(34,725)	274,070
Repairs and maintenance	147,692	110,131	37,561	200,683
Charges for collection of taxes	49,191	47,171	2,020	44,536
Equipment purchases	20,025	1,319	18,706	1,410
Materials and supplies	48,895	47,172	1,723	47,223
Contractual services	58,820	56,145	2,675	48,872
Other	2,241	1,934	307	522
Total expenditures	<u>\$ 817,085</u>	<u>\$ 783,639</u>	<u>\$ 33,446</u>	<u>\$ 820,378</u>
Excess of revenues over expenditures	\$ 748,469	\$ 812,545	\$ 64,076	\$ 631,803
Other financing uses:				
Transfers to other funds	<u>(748,469)</u>	<u>(794,271)</u>	<u>(45,802)</u>	<u>(745,362)</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, 2000  
With Comparative Actual Amounts for Year Ended October 31, 1999

	<u>2000</u>		Variance -	1999
	<u>Budget</u>	<u>Actual</u>	Favorable (Unfavorable)	<u>Actual</u>
Excess (deficiency) of revenues over expenditures and other uses	<u>\$ -0-</u>	\$ 18,274	<u>\$ 18,274</u>	\$ (113,559)
Fund balance, beginning		<u>20,025</u>		<u>133,584</u>
Fund balance, ending		<u>\$ 38,299</u>		<u>\$ 20,025</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, 2000

With Comparative Actual Amounts for Year Ended October 31, 1999

	2000		Variance - Favorable (Unfavorable)	1999 Actual
	Budget	Actual		
<b>Revenues:</b>				
Taxes - ad valorem	\$ 687,875	\$ 702,121	\$ 14,246	\$ 646,926
Intergovernmental -				
Federal grant	34,400	32,086	(2,314)	32,333
State revenue sharing	34,500	34,306	(194)	33,808
Charges for services -				
Housing of juveniles	149,111	263,591	114,480	254,459
Investment income	33,439	40,020	6,581	31,677
Miscellaneous -				
Other	-	247	247	83
Total revenues	<u>\$ 939,325</u>	<u>\$1,072,371</u>	<u>\$ 133,046</u>	<u>\$ 999,286</u>
<b>Expenditures:</b>				
Current -				
General government -				
Charges for collection of taxes	\$ 24,595	\$ 23,581	\$ 1,014	\$ 22,263
Public safety -				
Personnel costs	692,621	677,641	14,980	674,519
Professional fees	14,326	14,236	90	12,569
Administrative costs	144,113	125,369	18,744	35,000
Telephone and utilities	35,290	34,715	575	30,690
Repairs and maintenance	23,600	22,378	1,222	15,393
Uninsured losses	1,621	1,621	-	29,971
Food costs	75,900	74,272	1,628	71,218
Materials and supplies	47,453	45,190	2,263	42,191
Equipment purchases	72,736	40,494	32,242	12,830
Travel	4,000	4,439	(439)	6,640
External appropriations	25,000	25,000	-	25,000
Training	8,613	8,331	282	7,284
Other	4,682	4,677	5	7,775
Capital projects	108,140	29,929	78,211	82,054
Total expenditures	<u>\$1,282,690</u>	<u>\$1,131,873</u>	<u>\$ 150,817</u>	<u>\$1,075,397</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, 2000  
With Comparative Actual Amounts for Year Ended October 31, 1999

	<u>2000</u>		Variance -	1999
	<u>Budget</u>	<u>Actual</u>	Favorable (Unfavorable)	<u>Actual</u>
Deficiency of revenues over expenditures	\$ (343,365)	\$ (59,502)	\$ 283,863	\$ (76,111)
Fund balance, beginning	<u>343,365</u>	<u>533,659</u>	<u>190,294</u>	<u>609,770</u>
Fund balance, ending	<u>\$ -0-</u>	<u>\$ 474,157</u>	<u>\$ 474,157</u>	<u>\$ 533,659</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, 2000

With Comparative Actual Amounts for Year Ended October 31, 1999

	2000		Variance - Favorable (Unfavorable)	1999 Actual
	Budget	Actual		
Revenues:				
Taxes - ad valorem	\$ 581,497	\$ 604,489	\$ 22,992	\$ 558,587
Intergovernmental -				
State revenue sharing	52,800	52,491	(309)	51,728
Investment income	<u>205,000</u>	<u>239,370</u>	<u>34,370</u>	<u>158,920</u>
Total revenues	<u>\$ 839,297</u>	<u>\$ 896,350</u>	<u>\$ 57,053</u>	<u>\$ 769,235</u>
Expenditures:				
Current -				
General government -				
Charges for collection				
of taxes	\$ 21,232	\$ 20,355	\$ 877	\$ 19,218
Administrative costs	-	(8,344)	8,344	243
Health and welfare:				
Rent	140,664	140,664	-	140,664
Equipment purchases	5,788	1,434	4,354	-
Other	700	-	700	-
Capital projects	<u>2,858,032</u>	<u>404,595</u>	<u>2,453,437</u>	<u>99,004</u>
Total expenditures	<u>\$ 3,026,416</u>	<u>\$ 558,704</u>	<u>\$2,467,712</u>	<u>\$ 259,129</u>
Excess (deficiency) of				
revenues over expenditures	\$ (2,187,119)	\$ 337,646	\$2,524,765	\$ 510,106
Other financing uses:				
Transfers to other funds	<u>(406,757)</u>	<u>(406,757)</u>	<u>-</u>	<u>(604,315)</u>
Excess (deficiency) of revenues				
over expenditures				
and other uses	\$ (2,593,876)	\$ (69,111)	\$2,524,765	\$ (94,209)
Fund balance, beginning	<u>2,593,876</u>	<u>3,568,515</u>	<u>974,639</u>	<u>3,662,724</u>
Fund balance, ending	<u>\$ -0-</u>	<u>\$3,499,404</u>	<u>\$3,499,404</u>	<u>\$3,568,515</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, 2000  
With Comparative Actual Amounts for Year Ended October 31, 1999

	2000		Variance - Favorable (Unfavorable)	1999 Actual
	Budget	Actual		
Revenues:				
Investment income	\$ 10,000	\$ 8,923	\$ (1,077)	\$ 9,383
Miscellaneous -				
Rent	287,000	276,042	(10,958)	283,449
Other	200	48	(152)	13
Total revenues	<u>\$ 297,200</u>	<u>\$ 285,013</u>	<u>\$ (12,187)</u>	<u>\$ 292,845</u>
Expenditures:				
Current -				
General government -				
Personnel costs	\$ 71,871	\$ 72,149	\$ (278)	\$ 69,736
Professional fees	37,900	32,510	5,390	31,148
Telephone and utilities	65,000	70,886	(5,886)	68,174
Repairs and maintenance	15,904	10,705	5,199	21,518
Equipment purchases	5,454	-	5,454	-
Supplies and material	11,646	10,499	1,147	10,292
Other	400	326	74	432
Total expenditures	<u>\$ 208,175</u>	<u>\$ 197,075</u>	<u>\$ 11,100</u>	<u>\$ 201,300</u>
Excess (deficiency) of revenues over expenditures	\$ 89,025	\$ 87,938	\$ (1,087)	\$ 91,545
Other financing uses:				
Transfers to other funds	<u>(89,025)</u>	<u>(91,761)</u>	<u>(2,736)</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures and other uses	<u>\$ -0-</u>	\$ (3,823)	<u>\$ (3,823)</u>	\$ 91,545
Fund balance, beginning		5,454		93,323
Residual equity transfers out		<u>-</u>		<u>(179,414)</u>
Fund balance, ending		<u>\$ 1,631</u>		<u>\$ 5,454</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, 2000

With Comparative Actual Amounts for Year Ended October 31, 1999

	2000		Variance - Favorable (Unfavorable)	1999 Actual
	Budget	Actual		
<b>Revenues:</b>				
Charges for services -				
Autopsy fees	\$ 71,000	\$ 57,135	\$ (13,865)	\$ 64,438
Ambulance service	<u>24,000</u>	<u>22,881</u>	<u>(1,119)</u>	<u>25,922</u>
Total revenues	<u>\$ 95,000</u>	<u>\$ 80,016</u>	<u>\$ (14,984)</u>	<u>\$ 90,360</u>
<b>Expenditures:</b>				
Current -				
Public safety -				
Administrative costs	\$ 11,169	\$ 9,957	\$ 1,212	\$ 8,000
Supplies	7,600	5,801	1,799	9,290
Contractual services	100,000	83,341	16,659	91,174
Repairs and maintenance	6,850	2,042	4,808	9,458
Telephone and utilities	6,600	5,583	1,017	5,110
Equipment purchases	-	-	-	399
Other	<u>800</u>	<u>234</u>	<u>566</u>	<u>519</u>
Total expenditures	<u>\$ 133,019</u>	<u>\$ 106,958</u>	<u>\$ 26,061</u>	<u>\$ 123,950</u>
Deficiency of revenues over expenditures	\$ (38,019)	\$ (26,942)	\$ 11,077	\$ (33,590)
<b>Other financing sources:</b>				
Transfers from other funds	<u>38,019</u>	<u>26,942</u>	<u>(11,077)</u>	<u>33,590</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, 2000

With Comparative Actual Amounts for Year Ended October 31, 1999

	<u>2000</u>		Variance - Favorable (Unfavorable)	<u>1999 Actual</u>
	<u>Budget</u>	<u>Actual</u>		
Revenues:				
Intergovernmental -				
Federal grant	\$ 129,359	\$ 107,512	\$ (21,847)	\$ 644,866
Investment income	-	5,542	5,542	10,228
Miscellaneous	-	728	728	633
Total revenues	<u>\$ 129,359</u>	<u>\$ 113,782</u>	<u>\$ (15,577)</u>	<u>\$ 655,727</u>
Expenditures:				
Urban redevelopment and housing -				
Grants	\$ 98,456	\$ 99,554	\$ (1,098)	\$ 583,635
Administrative costs	<u>34,469</u>	<u>11,382</u>	<u>23,087</u>	<u>58,295</u>
Total expenditures	<u>\$ 132,925</u>	<u>\$ 110,936</u>	<u>\$ 21,989</u>	<u>\$ 641,930</u>
Excess (deficiency) of revenues over expenditures	\$ (3,566)	\$ 2,846	\$ 6,412	\$ 13,797
Other financing uses:				
Transfers to other funds	<u>(64,952)</u>	<u>(64,952)</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures and other uses	\$ (68,518)	\$ (62,106)	\$ 6,412	\$ 13,797
Fund balance, beginning	<u>68,518</u>	<u>78,806</u>	<u>10,288</u>	<u>65,009</u>
Fund balance, ending	<u>\$ -0-</u>	<u>\$ 16,700</u>	<u>\$ 16,700</u>	<u>\$ 78,806</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, 2000

With Comparative Actual Amounts for Year Ended October 31, 1999

	<u>Totals</u>			<u>1999 Actual</u>	
	<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>		
Revenues:					C
Intergovernmental -					
Federal grant	<u>\$1,135,126</u>	<u>\$ 841,868</u>	<u>\$(293,258)</u>	<u>\$1,571,208</u>	O
Expenditures:					N
Economic opportunity -					
Program costs	\$ 756,440	\$ 608,092	\$ 148,348	\$1,298,287	T
Administration	<u>378,686</u>	<u>233,776</u>	<u>144,910</u>	<u>272,921</u>	
Total					I
expenditures	<u>\$1,135,126</u>	<u>\$ 841,868</u>	<u>\$ 293,258</u>	<u>\$1,571,208</u>	N
Excess (deficiency) of					
revenues over					U
expenditures	\$ -0-	\$ -0-	\$ -0-	\$ -0-	E
Fund balance, beginning	-	-	-	-	
Fund balance, ending	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	D

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, 2000  
With Comparative Actual Amounts for Year Ended October 31, 1999

Job Training Partnership Act Title I					
	Total Grant	Actual Prior Year	Remaining Budget	Current Year Actual	Variance - Favorable (Unfavorable)
Revenues:					
Intergovernmental -					
Federal grant	\$ 39,603	\$ 1,432	\$ 38,171	\$ 27,414	\$ (10,757)
Expenditures:					
Economic opportunity -					
Program costs	\$ 29,231	\$ 918	\$ 28,313	\$ 24,253	\$ 4,060
Administration	10,372	514	9,858	3,161	6,697
Total					
expenditures	\$ 39,603	\$ 1,432	\$ 38,171	\$ 27,414	\$ 10,757
Excess (deficiency) of					
revenues over					
expenditures	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Fund balance, beginning	-	-	-	-	-
Fund balance, ending	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-



<u>JTPA Cooperative Agreement Title II A</u>					
<u>Total Grant</u>	<u>Actual Prior Year</u>	<u>Remaining Budget</u>	<u>Current Year Actual</u>	<u>Variance - Favorable (Unfavorable)</u>	
\$ 479,206	\$ 99,065	\$ 380,141	\$ 277,012	\$ (103,129)	C
					O
					N
\$ 357,983	\$ 87,200	\$ 270,783	\$ 201,744	\$ 69,039	T
<u>121,223</u>	<u>11,865</u>	<u>109,358</u>	<u>75,268</u>	<u>34,090</u>	I
\$ 479,206	\$ 99,065	\$ 380,141	\$ 277,012	\$ 103,129	N
					U
\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	E
<u>\$ -0-</u>	<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, 2000  
With Comparative Actual Amounts for Year Ended October 31, 1999

Job Training Partnership Act Title II B

	<u>Total Grant</u>	<u>Actual Prior Year</u>	<u>Remaining Budget</u>	<u>Current Year Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
Revenues:					
Intergovernmental -					
Federal grant	\$ 424,706	\$ 412,433	\$ 12,273	\$ 9,203	\$ (3,070)
Expenditures:					
Economic opportunity -					
Program costs	\$ 333,658	\$ 335,428	\$ (1,770)	\$ 111	\$ (1,881)
Administration	91,048	77,005	14,043	9,092	4,951
Total					
expenditures	\$ 424,706	\$ 412,433	\$ 12,273	\$ 9,203	\$ 3,070
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>

Job Training Partnership Act Title II C

<u>Total Grant</u>	<u>Actual Prior Year</u>	<u>Remaining Budget</u>	<u>Current Year Actual</u>	<u>Variance - Favorable (Unfavorable)</u>	
\$ 134,450	\$ 24,451	\$ 109,999	\$ 83,941	\$ (26,058)	C
					O
					N
\$ 98,540	\$ 22,143	\$ 76,397	\$ 70,349	\$ 6,048	T
<u>35,910</u>	<u>2,308</u>	<u>33,602</u>	<u>13,592</u>	<u>20,010</u>	I
\$ 134,450	\$ 24,451	\$ 109,999	\$ 83,941	\$ 26,058	N
					U
\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	E
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	D
<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	

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, 2000  
With Comparative Actual Amounts for Year Ended October 31, 1999

<u>Job Training Partnership Act Title III</u>						
	<u>Total</u>	<u>Actual</u>	<u>Remaining</u>	<u>Current</u>	<u>Variance -</u>	
	<u>Grant</u>	<u>Prior Year</u>	<u>Budget</u>	<u>Year</u>	<u>Favorable</u>	
				<u>Actual</u>	<u>(Unfavorable)</u>	
Revenues:						C
Intergovernmental -						
Federal grant	\$ 606,234	\$ 149,656	\$ 456,578	\$ 382,221	\$ (74,357)	O
Expenditures:						N
Economic opportunity -						
Program costs	\$ 522,688	\$ 139,971	\$ 382,717	\$ 311,635	\$ 71,082	T
Administration	83,546	9,685	73,861	70,586	3,275	
Total						I
expenditures	\$ 606,234	\$ 149,656	\$ 456,578	\$ 382,221	\$ 74,357	N
Excess (deficiency) of						
revenues over						U
expenditures	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	E
Fund balance, beginning	-	-	-	-	-	D
Fund balance, ending	<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  
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, 2000

	Job Training			
	Completed			Current Year Actual
	Total Grant	Actual Prior Year	Remaining Budget	
Revenues:				
Intergovernmental -				
Federal grant	\$ 48,990	\$ 8,208	\$ 40,782	\$ 40,782
Expenditures:				
Economic opportunity -				
Program costs	\$ -	\$ -	\$ -	\$ -
Administration	48,990	8,208	40,782	40,782
Total expenditures	\$ 48,990	\$ 8,208	\$ 40,782	\$ 40,782
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>Variance - Favorable (Unfavorable)</u>	<u>Ongoing</u>				
	<u>Budget</u>	<u>Actual Prior Year</u>	<u>Remaining Budget</u>	<u>Current Year Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
\$ -0-	\$ 111,463	\$ 14,281	\$ 97,182	\$ 21,295	\$ (75,887)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>-</u>	<u>111,463</u>	<u>14,281</u>	<u>97,182</u>	<u>21,295</u>	<u>75,887</u>
\$ -0-	\$ 111,463	\$ 14,281	\$ 97,182	\$ 21,295	\$ 75,887
\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
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, 2000

With Comparative Actual Amounts for Year Ended October 31, 1999

	<u>2000</u>		Variance - Favorable (Unfavorable)	1999 Actual
	<u>Budget</u>	<u>Actual</u>		
<b>Revenues:</b>				
Charges for services -				
CEC fees	\$ 33,700	\$ 43,955	\$ 10,255	\$ 37,750
Death certificates	100	1,041	941	1,165
Fines and forfeits -				
City Court fines	97,959	94,335	(3,624)	97,959
District Court fines	23,400	28,470	5,070	25,005
Investment income	-	222	222	185
Miscellaneous	-	28	28	45
Total revenues	<u>\$ 155,159</u>	<u>\$ 168,051</u>	<u>\$ 12,892</u>	<u>\$ 162,109</u>
<b>Expenditures:</b>				
Public safety -				
Personnel costs	\$ 119,410	\$ 113,838	\$ 5,572	\$ 115,817
Supplies and materials	500	378	122	447
Contractual services	117,027	123,645	(6,618)	114,326
Auto allowance	8,500	8,239	261	9,000
Telephone	2,799	2,857	(58)	2,486
Transportation	500	12	488	169
Other insurance premiums	5,093	5,093	-	-
Other	1,548	863	685	988
Total expenditures	<u>\$ 255,377</u>	<u>\$ 254,925</u>	<u>\$ 452</u>	<u>\$ 243,233</u>
Excess (deficiency) of revenues over expenditures	\$ (100,218)	\$ (86,874)	\$ 13,344	\$ (81,124)
Other financing sources:				
Transfers from other funds	<u>100,218</u>	<u>86,874</u>	<u>(13,344)</u>	<u>81,124</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. 736-28-0208

STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended October 31, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
Revenues:			
Intergovernmental -			
Federal grant	\$ 456,022	\$ 178,700	\$(277,322)
Expenditures:			
General government -			
Personnel costs	\$ 40,000	\$ 2,213	\$ 37,787
Contractual services	499,000	216,929	282,071
Other	<u>31,028</u>	<u>4,233</u>	<u>26,795</u>
Total expenditures	<u>\$ 570,028</u>	<u>\$ 223,375</u>	<u>\$ 346,653</u>
Deficiency of revenues over expenditures	\$ (114,006)	\$ (44,675)	\$ 69,331
Other financing sources:			
Transfers from other funds	<u>114,006</u>	<u>44,675</u>	<u>(69,331)</u>
Excess of revenues and other sources over expenditures	<u>\$ -0-</u>	\$ -0-	<u>\$ -0-</u>
Fund balance, beginning		-	
Fund balance, ending		<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, 2000

	<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	\$ 89,410	\$ 7,493	\$ 4,191	\$ (3,302)
Expenditures:					
General government -					
Personnel costs	\$ 67,390	\$ 60,869	\$ 6,521	\$ 3,879	\$ 2,642
Other	<u>29,513</u>	<u>28,541</u>	<u>972</u>	<u>312</u>	<u>660</u>
Total					
expenditures	\$ 96,903	\$ 89,410	\$ 7,493	\$ 4,191	\$ 3,302
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  
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, 2000

	<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	\$ 177,815	\$ 3,056	\$ 325	\$ (2,731)
Expenditures:					
General government -					
Personnel costs	\$ 48,088	\$ 45,834	\$ 2,254	\$ -	\$ 2,254
Contractual services	152,777	152,777	-	-	-
Other	<u>25,223</u>	<u>23,658</u>	<u>1,565</u>	<u>406</u>	<u>1,159</u>
Total					
expenditures	\$ 226,088	\$ 222,269	\$ 3,819	\$ 406	\$ 3,413
Deficiency of revenues over					
expenditures	\$ (45,217)	\$ (44,454)	\$ (763)	\$ (81)	\$ 682
Other financing sources:					
Transfers from other					
funds	<u>45,217</u>	<u>44,454</u>	<u>763</u>	<u>81</u>	<u>(682)</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. PLANNING GRANT NO. 736-28-0019

STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended October 31, 2000

	<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	\$ 153,172	\$ 19,701	\$ 133,471	\$ 120,433	\$ (13,038)
Expenditures:					
General government -					
Personnel costs	\$ 116,465	\$ 19,300	\$ 97,165	\$ 103,874	\$ (6,709)
Contractual services	20,000	-	20,000	20,000	-
Other	55,000	5,326	49,674	26,667	23,007
Total					
expenditures	\$ 191,465	\$ 24,626	\$ 166,839	\$ 150,541	\$ 16,298
Deficiency of revenues over					
expenditures	\$ (38,293)	\$ (4,925)	\$ (33,368)	\$ (30,108)	\$ 3,260
Other financing sources:					
Transfers from other					
funds	38,293	4,925	33,368	30,108	(3,260)
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.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, 2000

	<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	\$ 25,000	\$ 7,756	\$ 17,244	\$ 17,236	\$ (8)
Expenditures:					
General government -					
Personnel costs	\$ 22,000	\$ 5,660	\$ 16,340	\$ 16,332	\$ 8
Other	3,000	2,096	904	904	-
Total					
expenditures	\$ 25,000	\$ 7,756	\$ 17,244	\$ 17,236	\$ 8
Excess 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.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, 2000

	<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. 736-28-0024

STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended October 31, 2000

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
Revenues:			
Intergovernmental -			
Federal grant	\$ 24,362	\$ 1,238	\$ (23,124)
Expenditures:			
General government -			
Personnel costs	\$ 27,000	\$ 1,148	\$ 25,852
Other	<u>3,453</u>	<u>400</u>	<u>3,053</u>
Total expenditures	\$ 30,453	\$ 1,548	\$ 28,905
Deficiency of revenues over expenditures	\$ (6,091)	\$ (310)	\$ 5,781
Other financing sources:			
Transfers from other funds	<u>6,091</u>	<u>310</u>	<u>(5,781)</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. 736-28-0018

STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended October 31, 2000

	<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	\$ 19,167	\$ 833	\$ 63	\$ (770)
Expenditures:					
General government -					
Personnel costs	\$ 21,000	\$ 20,111	\$ 889	\$ -	\$ 889
Other	4,000	3,848	152	79	73
Total					
expenditures	\$ 25,000	\$ 23,959	\$ 1,041	\$ 79	\$ 962
Deficiency of revenues					
over expenditures	\$ (5,000)	\$ (4,792)	\$ (208)	\$ (16)	\$ 192
Other financing sources:					
Transfers from other					
funds	5,000	4,792	208	16	(192)
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. 736-28-0021

STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended October 31, 2000

	<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	\$ 20,776	\$ 3,401	\$ 17,375	\$ 16,172	\$ (1,203)
Expenditures:					
General government -					
Personnel costs	\$ 20,970	\$ 4,252	\$ 16,718	\$ 16,718	\$ -
Other	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>3,496</u>	<u>1,504</u>
Total					
expenditures	<u>\$ 25,970</u>	<u>\$ 4,252</u>	<u>\$ 21,718</u>	<u>\$ 20,214</u>	<u>\$ 1,504</u>
Deficiency of revenues					
over expenditures	\$ (5,194)	\$ (851)	\$ (4,343)	\$ (4,042)	\$ 301
Other financing sources:					
Transfers from other					
funds	<u>5,194</u>	<u>851</u>	<u>4,343</u>	<u>4,042</u>	<u>(301)</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  
JTPA WELFARE-TO-WORK GRANT (99)

STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended October 31, 2000

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
Revenues:			
Intergovernmental - Federal grant	\$ 375,485	\$ 34,188	\$(341,297)
Expenditures:			
Economic opportunity - Program costs	\$ 319,163	\$ 27,442	\$ 291,721
Administration	<u>56,322</u>	<u>6,746</u>	<u>49,576</u>
Total expenditures	<u>\$ 375,485</u>	<u>\$ 34,188</u>	<u>\$ 341,297</u>
Excess (deficiency) of revenues over expenditures	<u>\$ -0-</u>	\$ -0-	<u>\$ -0-</u>
Fund balance, beginning		-	
Fund balance, ending		<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, 2000

	<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	\$ 229,492	\$ 177,769	\$ 51,723	\$ 26,878	\$ (24,845)
Expenditures:					
General government -					
Personnel costs	\$ 60,000	\$ 30,217	\$ 29,783	\$ 9,020	\$ 20,763
Professional services	204,365	178,487	25,878	23,156	2,722
Other	<u>22,500</u>	<u>13,507</u>	<u>8,993</u>	<u>1,422</u>	<u>7,571</u>
Total expenditures	\$ 286,865	\$ 222,211	\$ 64,654	\$ 33,598	\$ 31,056
Deficiency of revenues over expenditures	\$ (57,373)	\$ (44,442)	\$ (12,931)	\$ (6,720)	\$ 6,211
Other financing sources:					
Transfer from other funds	<u>57,373</u>	<u>44,442</u>	<u>12,931</u>	<u>6,720</u>	<u>(6,211)</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, 2000

With Comparative Actual Amounts for Year Ended October 31, 1999

	2000		Variance - Favorable (Unfavorable)	1999 Actual
	Budget	Actual		
<b>Revenues:</b>				
Licenses and permits -				
Building permits	\$ 570,000	\$ 593,803	\$ 23,803	\$ 548,322
Electrical permits	135,000	137,040	2,040	146,819
Plumbing permits	138,000	137,423	(577)	135,553
Other licenses and permits	48,300	50,073	1,773	59,941
Charges for services -				
Registration fees	51,723	59,734	8,011	58,158
Other	35,400	32,770	(2,630)	36,992
Investment income	9,927	12,036	2,109	51,566
Miscellaneous	15,000	7,750	(7,250)	7,409
Total revenues	<u>\$1,003,350</u>	<u>\$1,030,629</u>	<u>\$ 27,279</u>	<u>\$1,044,760</u>
<b>Expenditures:</b>				
Current -				
General government:				
Personnel cost	\$ 937,082	\$ 926,436	\$ 10,646	\$ 915,828
Accrued leave	29,508	29,508	-	-
Transportation	32,000	33,392	(1,392)	26,620
Postage and printing	7,250	6,783	467	6,726
Contractual services	10,450	10,448	2	11,360
Materials and supplies	7,500	5,297	2,203	5,330
Travel and meetings	1,000	782	218	1,971
Telephone	26,800	24,742	2,058	30,925
Repairs and maintenance	2,700	862	1,838	442
Uniforms	3,841	3,841	-	3,832
Uninsured losses	-	-	-	7,266
Other	5,950	4,084	1,866	3,017
Total expenditures	<u>\$1,064,081</u>	<u>\$1,046,175</u>	<u>\$ 17,906</u>	<u>\$1,013,317</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (60,731)</u>	<u>\$ (15,546)</u>	<u>\$ 45,185</u>	<u>\$ 31,443</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, 2000  
With Comparative Actual Amounts for Year Ended October 31, 1999

	2000		Variance - Favorable (Unfavorable)	1999 Actual
	Budget	Actual		
Excess (deficiency) of revenues over expenditures (brought forward)	\$ (60,731)	\$ (15,546)	\$ 45,185	\$ 31,443
Other financing uses:				
Transfers to other funds	<u>          -</u>	<u>          -</u>	<u>          -</u>	<u>(800,000)</u>
Excess (deficiency) of revenues over expenditures and other uses	\$ (60,731)	\$ (15,546)	\$ 45,185	\$ (768,557)
Fund balance, beginning	<u>    60,731</u>	<u>  221,966</u>	<u>  161,235</u>	<u>  990,523</u>
Fund balance, ending	<u>\$      -0-</u>	<u>\$  206,420</u>	<u>\$  206,420</u>	<u>\$  221,966</u>

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
SPECIAL REVENUE FUNDS  
JTPA WELFARE-TO-WORK GRANT (98)

STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended October 31, 2000

	<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	\$ 228,299	\$ 179,691	\$ 171,011	\$ (8,680)
Expenditures:					
Economic opportunity - Program costs	\$ 346,792	\$ 185,059	\$ 161,733	\$ 155,825	\$ 5,908
Administration	<u>61,198</u>	<u>43,240</u>	<u>17,958</u>	<u>15,186</u>	<u>2,772</u>
Total expenditures	\$ 407,990	\$ 228,299	\$ 179,691	\$ 171,011	\$ 8,680
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  
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, 2000

	<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	\$ 90,933	\$ 107,453	\$ 87,308	\$ (20,145)
Expenditures:					
Economic opportunity -					
Program costs	\$ 180,754	\$ 80,604	\$ 100,150	\$ 84,649	\$ 15,501
Administration	<u>17,632</u>	<u>10,329</u>	<u>7,303</u>	<u>2,659</u>	<u>4,644</u>
Total					
expenditures	\$ 198,386	\$ 90,933	\$ 107,453	\$ 87,308	\$ 20,145
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 DRUG COURT TREATMENT PROGRAM GRANT

STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended October 31, 2000

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
Revenues:			
Intergovernmental -			
State grant	\$ 150,000	\$ 39,791	\$(110,209)
Expenditures:			
General government -			
Personnel costs	\$ 116,549	\$ 28,964	\$ 87,585
Training	5,000	668	4,332
Supplies and materials	9,384	1,485	7,899
Contractual services	14,973	8,509	6,464
Other	<u>4,094</u>	<u>165</u>	<u>3,929</u>
Total expenditures	<u>\$ 150,000</u>	<u>\$ 39,791</u>	<u>\$ 110,209</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 - ACADIANA RECOVERY CENTER INPATIENT GRANT

STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended October 31, 2000

	<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	\$1,610,750	\$ 392,785	\$1,217,965	\$ 645,915	\$(572,050)
Investment income	-	-	-	222	222
Total revenues	<u>\$1,610,750</u>	<u>\$ 392,785</u>	<u>\$1,217,965</u>	<u>\$ 646,137</u>	<u>\$(571,828)</u>
Expenditures:					
General government -					
Personnel costs	\$1,043,664	\$ 203,911	\$ 839,753	\$ 420,472	\$ 419,281
Supplies and materials	173,231	62,744	110,487	67,686	42,801
Telecommunications	15,645	3,499	12,146	7,809	4,337
Utilities	40,344	8,273	32,071	18,761	13,310
Maintenance	7,374	827	6,547	3,641	2,906
Contractual services	273,458	81,774	191,684	117,601	74,083
Insurance	27,070	13,311	13,759	13,759	-
Other	<u>29,964</u>	<u>2,865</u>	<u>27,099</u>	<u>7,258</u>	<u>19,841</u>
Total expenditures	<u>\$1,610,750</u>	<u>\$ 377,204</u>	<u>\$1,233,546</u>	<u>\$ 656,987</u>	<u>\$ 576,559</u>
Excess (deficiency) of revenues over expenditures	\$ -0-	\$ 15,581	\$ (15,581)	\$ (10,850)	\$ 4,731
Fund balance, beginning	-	-	-	<u>15,581</u>	<u>15,581</u>
Fund balance, ending	<u>\$ -0-</u>	<u>\$ 15,581</u>	<u>\$ (15,581)</u>	<u>\$ 4,731</u>	<u>\$ 20,312</u>

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
SPECIAL REVENUE FUNDS  
DHH - ACADIANA RECOVERY CENTER -  
U.S. PROBATION OUTPATIENT GRANT

STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended October 31, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
Revenues:			
Intergovernmental -			
Federal grant	\$ 45,870	\$ 2,389	\$ (43,481)
Expenditures:			
General government -			
Personnel costs	\$ 33,702	\$ 2,413	\$ 31,289
Training	1,500	55	1,445
Supplies and materials	10,085	185	9,900
Other	<u>583</u>	<u>-</u>	<u>583</u>
Total expenditures	\$ 45,870	\$ 2,653	\$ 43,217
Deficiency of revenues over expenditures	\$ -0-	\$ (264)	\$ (264)
Fund balance, beginning	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance (deficit), ending	<u>\$ -0-</u>	<u>\$ (264)</u>	<u>\$ (264)</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, 2000  
With Comparative Actual Amounts for Year Ended October 31, 1999

	<u>2000</u>		Variance - Favorable (Unfavorable)	1999 Actual
	<u>Budget</u>	<u>Actual</u>		
<b>Revenues:</b>				
Charges for services -				
Drug testing fees	\$ 9,300	\$ 12,382	\$ 3,082	\$ 6,537
Inpatient fees	1,500	586	(914)	15
Investment income	-	516	516	-
Miscellaneous	<u>2,100</u>	<u>1,236</u>	<u>(864)</u>	<u>857</u>
Total revenues	<u>\$ 12,900</u>	<u>\$ 14,720</u>	<u>\$ 1,820</u>	<u>\$ 7,409</u>
<b>Expenditures:</b>				
General government -				
Supplies and materials	\$ 11,162	\$ 11,162	\$ -	\$ 2,394
Contractual services	<u>1,738</u>	<u>566</u>	<u>1,172</u>	<u>50</u>
Total expenditures	<u>\$ 12,900</u>	<u>\$ 11,728</u>	<u>\$ 1,172</u>	<u>\$ 2,444</u>
Excess (deficiency) of revenues over expenditures	<u>\$ -0-</u>	\$ 2,992	<u>\$ 2,992</u>	\$ 4,965
Fund balance, beginning		<u>4,965</u>		<u>-</u>
Fund balance, ending		<u>\$ 7,957</u>		<u>\$ 4,965</u>

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
SPECIAL REVENUE FUNDS  
CRIMINAL JUSTICE SUPPORT SERVICES FUND

STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended October 31, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
Revenues:			
Charges for services -			
Community service	\$ -	\$ 12,925	\$ 12,925
Rehabilitation education	212,562	106,225	(106,337)
Drug screening and assessment	<u>55,414</u>	<u>2,431</u>	<u>(52,983)</u>
Total revenues	<u>\$ 267,976</u>	<u>\$ 121,581</u>	<u>\$ (146,395)</u>
Expenditures:			
General government -			
Personnel costs	\$ 154,944	\$ 122,017	\$ 32,927
Supplies and materials	2,665	1,614	1,051
Telecommunications	1,000	-	1,000
Printing and postage	2,165	708	1,457
Contractual services	20,000	16,944	3,056
Other	<u>665</u>	<u>-</u>	<u>665</u>
Total expenditures	<u>\$ 181,439</u>	<u>\$ 141,283</u>	<u>\$ 40,156</u>
Excess (deficiency) of revenues over expenditures	\$ 86,537	\$ (19,702)	\$ (106,239)
Other financing sources (uses):			
Transfers from other funds	-	19,702	19,702
Transfers to other funds	<u>(86,537)</u>	<u>-</u>	<u>86,537</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	\$ -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 - 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, 2000

	<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	\$ 47,557	\$ 102,443	\$ 99,251	\$ (3,192)
Expenditures:					
General government -					
Personnel costs	\$ 128,417	\$ 40,442	\$ 87,975	\$ 86,531	\$ 1,444
Supplies and materials	10,884	5,480	5,404	4,475	929
Utilities	100	-	100	100	-
Transportation/travel	694	-	694	-	694
Contractual services	8,651	1,635	7,016	6,994	22
Other	<u>1,254</u>	<u>-</u>	<u>1,254</u>	<u>1,151</u>	<u>103</u>
Total					
expenditures	\$ 150,000	\$ 47,557	\$ 102,443	\$ 99,251	\$ 3,192
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 - DRUG COURT OJP IMPLEMENTATION GRANT

STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended October 31, 2000

	<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	\$ 400,000	\$ 86,529	\$ 313,471	\$ 150,624	\$ (162,847)
Local	30,000	-	30,000	19,707	(10,293)
Miscellaneous	<u>10,000</u>	<u>7,594</u>	<u>2,406</u>	<u>18,438</u>	<u>16,032</u>
Total revenues	<u>\$ 440,000</u>	<u>\$ 94,123</u>	<u>\$ 345,877</u>	<u>\$ 188,769</u>	<u>\$ (157,108)</u>
Expenditures:					
General government -					
Personnel costs	\$ 320,420	\$ 64,373	\$ 256,047	\$ 151,152	\$ 104,895
Training	35,191	13,124	22,067	17,801	4,266
Supplies and materials	36,300	4,375	31,925	20,184	11,741
Telecommunications	5,040	599	4,441	1,963	2,478
Utilities	5,960	301	5,659	2,160	3,499
Printing	4,200	328	3,872	486	3,386
Professional fees	25,000	615	24,385	18,584	5,801
Equipment purchases	21,000	2,623	18,377	1,972	16,405
Other	<u>16,889</u>	<u>191</u>	<u>16,698</u>	<u>1,768</u>	<u>14,930</u>
Total expenditures	<u>\$ 470,000</u>	<u>\$ 86,529</u>	<u>\$ 383,471</u>	<u>\$ 216,070</u>	<u>\$ 167,401</u>
Excess (deficiency) of revenues over expenditures	\$ (30,000)	\$ 7,594	\$ (37,594)	\$ (27,301)	\$ 10,293
Other financing sources:					
Transfers from other funds	<u>30,000</u>	<u>-</u>	<u>30,000</u>	<u>19,707</u>	<u>(10,293)</u>
Excess of revenues and other sources over expenditures	\$ -0-	\$ 7,594	\$ (7,594)	\$ (7,594)	\$ -0-
Fund balance, beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,594</u>	<u>7,594</u>
Fund balance, ending	<u>\$ -0-</u>	<u>\$ 7,594</u>	<u>\$ (7,594)</u>	<u>\$ -0-</u>	<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, 2000

	<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	\$ 3,230	\$ 2,697	\$ 533	\$ 2,273	\$ 1,740
Expenditures:					
Public safety -					
Personnel costs	\$ 500	\$ -	\$ 500	\$ 357	\$ 143
Supplies and material	1,750	-	1,750	1,378	372
Miscellaneous	<u>980</u>	<u>-</u>	<u>980</u>	<u>887</u>	<u>93</u>
Total expenditures	\$ 3,230	\$ -0-	\$ 3,230	\$ 2,622	\$ 608
Excess (deficiency) of					
revenues over					
expenditures	\$ -0-	\$ 2,697	\$ (2,697)	\$ (349)	\$ 2,348
Fund balance, beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,697</u>	<u>2,697</u>
Fund balance, ending	<u>\$ -0-</u>	<u>\$ 2,697</u>	<u>\$ (2,697)</u>	<u>\$ 2,348</u>	<u>\$ 5,045</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 - BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended October 31, 2000  
With Comparative Actual Amounts for Year Ended October 31, 1999

	<u>2000</u>		Variance -	1999
	<u>Budget</u>	<u>Actual</u>	Favorable	<u>Actual</u>
			(Unfavorable)	
Revenues:				
Investment income	\$ -	\$ 36,472	\$ 36,472	\$ 16,729
Expenditures:				
General government -				
Miscellaneous	<u>4,125</u>	<u>1,967</u>	<u>2,158</u>	<u>1,875</u>
Excess of revenues over expenditures	\$ (4,125)	\$ 34,505	\$ 38,630	\$ 14,854
Other financing sources:				
Transfers from component units	<u>856,000</u>	<u>452,000</u>	<u>(404,000)</u>	<u>400,000</u>
Excess of revenues and other sources over expenditures	<u>\$ 851,875</u>	\$ 486,505	<u>\$ (365,370)</u>	\$ 414,854
Fund balance, beginning		<u>614,283</u>		<u>199,429</u>
Fund balance, ending		<u>\$1,100,788</u>		<u>\$ 614,283</u>

See Notes to Financial Statements.



LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
SPECIAL REVENUE FUNDS  
F.H.W.A. PLANNING GRANT NO. 736-28-0022

STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended October 31, 2000

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable <u>(Unfavorable)</u>
Revenues:			
Intergovernmental -			
Federal grant	\$ 151,527	\$ 4,025	\$(147,502)
Expenditures:			
General government -			
Personnel costs	\$ 89,409	\$ 4,392	\$ 85,017
Contractual services	60,000	-	60,000
Other	<u>40,000</u>	<u>639</u>	<u>39,361</u>
Total expenditures	\$ 189,409	\$ 5,031	\$ 184,378
Deficiency of revenues over expenditures	\$ (37,882)	\$ (1,006)	\$ 36,876
Other financing sources:			
Transfers from other funds	<u>37,882</u>	<u>1,006</u>	<u>(36,876)</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.

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LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
SPECIAL REVENUE FUNDS  
LOCAL WORKFORCE INVESTMENT ACT GRANT

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended October 31, 2000

	<u>Totals</u>			
	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)	
Revenues:				C
Intergovernmental -				
Federal grant	<u>\$1,497,381</u>	<u>\$ 276,685</u>	<u>\$(1,220,696)</u>	O
Expenditures:				N
Economic opportunity -				
Program costs	\$1,347,642	\$ 243,232	\$ 1,104,410	T
Administration	<u>149,739</u>	<u>33,453</u>	<u>116,286</u>	I
Total expenditures	<u>\$1,497,381</u>	<u>\$ 276,685</u>	<u>\$ 1,220,696</u>	N
Excess (deficiency) of				
revenues over expenditures	\$ -0-	\$ -0-	\$ -0-	U
Fund balance, beginning	<u>-</u>	<u>-</u>	<u>-</u>	E
Fund balance, ending	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	D

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
SPECIAL REVENUE FUNDS  
LOCAL WORKFORCE INVESTMENT ACT GRANT

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)  
Year Ended October 31, 2000

	<u>Local Workforce Investment Act - Dislocated Worker</u>		Variance - Favorable (Unfavorable)
	<u>Budget</u>	<u>Actual</u>	
Revenues:			
Intergovernmental -			
Federal grant	\$ 501,187	\$ 103,976	\$(397,211)
Expenditures:			
Economic opportunity -			
Program costs	\$ 451,068	\$ 90,763	\$ 360,305
Administration	<u>50,119</u>	<u>13,213</u>	<u>36,906</u>
Total expenditures	\$ 501,187	\$ 103,976	\$ 397,211
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>

Local Workforce Investment Act - Youth			
<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)	
\$ 466,548	\$ 80,237	\$(386,311)	C
			O
			N
\$ 419,893	\$ 73,202	\$ 346,691	T
<u>46,655</u>	<u>7,035</u>	<u>39,620</u>	I
<u>\$ 466,548</u>	<u>\$ 80,237</u>	<u>\$ 386,311</u>	N
\$ -0-	\$ -0-	\$ -0-	U
-	-	-	E
<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	D

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
SPECIAL REVENUE FUNDS  
LOCAL WORKFORCE INVESTMENT ACT GRANT

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)  
Year Ended October 31, 2000

	Local Workforce Investment Act - Adult		Variance - Favorable (Unfavorable)
	<u>Budget</u>	<u>Actual</u>	
Revenues:			
Intergovernmental -			
Federal grant	\$ 529,646	\$ 92,472	\$(437,174)
Expenditures:			
Economic opportunity -			
Program costs	\$ 476,681	\$ 79,267	\$ 397,414
Administration	<u>52,965</u>	<u>13,205</u>	<u>39,760</u>
Total expenditures	\$ 529,646	\$ 92,472	\$ 437,174
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>

DEBT SERVICE FUNDS

CONSOLIDATED TAX BOND SINKING FUND - To accumulate monies for repayment of Public Improvement Bonds which were paid off in the current fiscal year.

1961 SALES TAX BONDS - To accumulate monies for repayment of \$116,390,000 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 \$116,785,000 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 \$113,111 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 \$3,300,000 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 \$430,000 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 \$2,445,000 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.

CERTIFICATES OF INDEBTEDNESS, SERIES 1999 SINKING FUND - To accumulate monies for repayment of \$1,500,000 of Certificates of Indebtedness. Payments are due in various annual amounts through 2019, with interest accruing at 5.75%. 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, 2000  
With Comparative Totals for October 31, 1999

ASSETS	Consolidated Tax Bond Sinking Fund	<u>1961</u> <u>Total</u>
Cash	\$ -	\$ 117,820
Investments	-	17,219,499
Accrued interest receivable on investments	-	186,227
Accounts receivable	-	-
Assessments receivable:		
Current	-	-
Deferred	-	-
Delinquent	-	-
Due from other funds	<u>-</u>	<u>171,714</u>
Total assets	<u>\$ -0-</u>	<u>\$17,695,260</u>
<b>LIABILITIES AND FUND BALANCES</b>		
Liabilities:		
Accounts payable	\$ -	\$ -
Due to other funds	-	353,223
Deferred revenue	<u>-</u>	<u>-</u>
Total liabilities	<u>\$ -0-</u>	<u>\$ 353,223</u>
Fund balances:		
Designated for debt retirement	\$ -	\$17,342,037
Undesignated	<u>-</u>	<u>-</u>
Total fund balances	<u>\$ -0-</u>	<u>\$17,342,037</u>
Total liabilities and fund balances	<u>\$ -0-</u>	<u>\$17,695,260</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>
\$ 62,824	\$ 54,996	\$ 3,046,935	\$3,024,988	\$ 21,947	\$ 34,440	\$ 408,923
5,000,000	12,219,499	13,024,248	2,400,000	10,624,248	533,821	-
-	186,227	209,519	-	209,519	8,503	-
-	-	-	-	-	-	-
-	-	-	-	-	-	22,660
-	-	-	-	-	-	28,721
-	-	-	-	-	-	3,493
<u>171,714</u>	<u>-</u>	<u>169,212</u>	<u>169,207</u>	<u>5</u>	<u>-</u>	<u>-</u>
<u>\$5,234,538</u>	<u>\$12,460,722</u>	<u>\$16,449,914</u>	<u>\$5,594,195</u>	<u>\$10,855,719</u>	<u>\$ 576,764</u>	<u>\$ 463,797</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
187,948	165,275	297,238	206,941	90,297	-	118,999
-	-	-	-	-	-	28,722
<u>\$ 187,948</u>	<u>\$ 165,275</u>	<u>\$ 297,238</u>	<u>\$ 206,941</u>	<u>\$ 90,297</u>	<u>\$ -0-</u>	<u>\$ 147,721</u>
\$5,046,590	\$12,295,447	\$16,152,676	\$5,387,254	\$10,765,422	\$ -	\$ 104,716
-	-	-	-	-	576,764	211,360
<u>\$5,046,590</u>	<u>\$12,295,447</u>	<u>\$16,152,676</u>	<u>\$5,387,254</u>	<u>\$10,765,422</u>	<u>\$ 576,764</u>	<u>\$ 316,076</u>
<u>\$5,234,538</u>	<u>\$12,460,722</u>	<u>\$16,449,914</u>	<u>\$5,594,195</u>	<u>\$10,855,719</u>	<u>\$ 576,764</u>	<u>\$ 463,797</u>

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

COMBINING BALANCE SHEET (CONTINUED)  
October 31, 2000  
With Comparative Totals for October 31, 1999

ASSETS	Contingencies Sinking <u>Fund</u>	GOB Jail Refunding <u>Bonds</u>
Cash	\$ 20,190	\$ -
Investments	312,946	-
Accrued interest receivable on investments	4,985	-
Accounts receivable	-	-
Assessments receivable:		
Current	-	-
Deferred	-	-
Delinquent	-	-
Due from other funds	<u>-</u>	<u>-</u>
Total assets	<u>\$ 338,121</u>	<u>\$ -0-</u>
<b>LIABILITIES AND FUND BALANCES</b>		
Liabilities:		
Accounts payable	\$ -	\$ -
Due to other funds	-	-
Deferred revenue	-	-
Total liabilities	<u>\$ -0-</u>	<u>\$ -0-</u>
Fund balances:		
Designated for debt retirement	\$ 338,121	\$ -
Undesignated	<u>-</u>	<u>-</u>
Total fund balances	<u>\$ 338,121</u>	<u>\$ -0-</u>
Total liabilities and fund balances	<u>\$ 338,121</u>	<u>\$ -0-</u>

Certificates of Indebtedness, Series 1998 <u>Sinking Fund</u>	Certificates of Indebtedness, Series 1999 <u>Sinking Fund</u>	<u>Totals</u>	
		<u>October 31, 2000</u>	<u>October 31, 1999</u>
\$ 5,411	\$ 4,576	\$ 3,638,295	\$ 3,426,243
-	70,927	31,161,441	30,142,931
-	1,130	410,364	441,809
-	-	-	2,512
-	-	22,660	24,351
-	-	28,721	55,960
-	-	3,493	3,843
-	-	340,926	196,833
<u>\$ 5,411</u>	<u>\$ 76,633</u>	<u>\$35,605,900</u>	<u>\$34,294,482</u>
\$ -	\$ -	\$ -	\$ 6,619
-	-	769,460	499,560
-	-	28,722	55,960
<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 798,182</u>	<u>\$ 562,139</u>
\$ 5,411	\$ 76,633	\$34,019,594	\$32,753,254
-	-	788,124	979,089
<u>\$ 5,411</u>	<u>\$ 76,633</u>	<u>\$34,807,718</u>	<u>\$33,732,343</u>
<u>\$ 5,411</u>	<u>\$ 76,633</u>	<u>\$35,605,900</u>	<u>\$34,294,482</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, 2000  
With Comparative Totals for Year Ended October 31, 1999

	<u>Consolidated Tax Bond Sinking Fund</u>	<u>1999 Total</u>
Revenues:		
Taxes -		
Ad valorem	\$ -	\$ -
Investment income	9,440	1,033,547
Miscellaneous -		
Special assessments	-	-
Interest and penalties on assessments	-	-
Total revenues	<u>\$ 9,440</u>	<u>\$ 1,033,547</u>
Expenditures:		
Current -		
General government:		
Charges for collection of taxes	\$ -	\$ -
Debt service -		
Bonds retired	15,000	4,850,000
Interest coupons paid	450	6,626,769
Paying agents' fees and administrative costs	<u>150</u>	<u>34,881</u>
Total expenditures	<u>\$ 15,600</u>	<u>\$ 11,511,650</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (6,160)</u>	<u>\$ (10,478,103)</u>
Other financing sources (uses):		
Transfers from other funds	\$ -	\$ 11,926,680
Transfers to other funds	<u>-</u>	<u>(732,433)</u>
Total other financing sources (uses)	<u>\$ -0-</u>	<u>\$ 11,194,247</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ (6,160)	\$ 716,144
Fund balances, beginning	257,624	16,625,893
Residual equity transfers	<u>(251,464)</u>	<u>-</u>
Fund balances, ending	<u>\$ -0-</u>	<u>\$ 17,342,037</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>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
268,560	764,987	881,664	226,410	655,254	34,926	18,057
-	-	-	-	-	-	27,238
-	-	-	-	-	-	5,919
<u>\$ 268,560</u>	<u>\$ 764,987</u>	<u>\$ 881,664</u>	<u>\$ 226,410</u>	<u>\$ 655,254</u>	<u>\$ 34,926</u>	<u>\$ 51,214</u>
						C
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4,850,000	-	4,205,000	4,205,000	-	-	56,555
6,626,769	-	5,961,048	5,961,048	-	-	10,010
34,881	-	46,002	46,002	-	-	1,636
<u>\$ 11,511,650</u>	<u>\$ -0-</u>	<u>\$ 10,212,050</u>	<u>\$ 10,212,050</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 68,201</u>
						N
						U
<u>\$ (11,243,090)</u>	<u>\$ 764,987</u>	<u>\$ (9,330,386)</u>	<u>\$ (9,985,640)</u>	<u>\$ 655,254</u>	<u>\$ 34,926</u>	<u>\$ (16,987)</u>
						E
\$ 11,926,680	\$ -	\$ 10,427,148	\$ 10,427,148	\$ -	\$ -	\$ -
-	(732,433)	(617,931)	-	(617,931)	-	-
<u>\$ 11,926,680</u>	<u>\$ (732,433)</u>	<u>\$ 9,809,217</u>	<u>\$ 10,427,148</u>	<u>\$ (617,931)</u>	<u>\$ -0-</u>	<u>\$ -0-</u>
						D
\$ 683,590	\$ 32,554	\$ 478,831	\$ 441,508	\$ 37,323	\$ 34,926	\$ (16,987)
4,363,000	12,262,893	15,673,845	4,945,746	10,728,099	541,838	333,063
-	-	-	-	-	-	-
<u>\$ 5,046,590</u>	<u>\$ 12,295,447</u>	<u>\$ 16,152,676</u>	<u>\$ 5,387,254</u>	<u>\$ 10,765,422</u>	<u>\$ 576,764</u>	<u>\$ 316,076</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, 2000  
With Comparative Totals for Year Ended October 31, 1999

	<u>Contingencies Sinking Fund</u>	<u>GOB Jail Refunding Bonds</u>
Revenues:		
Taxes -		
Ad valorem	\$ 2,334,328	\$ -
Investment income	32,013	-
Miscellaneous -		
Special assessments	-	-
Interest and penalties on assessments	-	-
Total revenues	<u>\$ 2,366,341</u>	<u>\$ -0-</u>
Expenditures:		
Current -		
General government:		
Charges for collection of taxes	\$ 78,422	\$ -
Debt service -		
Bonds retired	2,005,000	58,000
Interest coupons paid	241,327	30,500
Paying agents' fees and administrative costs	<u>1,551</u>	<u>1,359</u>
Total expenditures	<u>\$ 2,326,300</u>	<u>\$ 89,859</u>
Excess (deficiency) of revenues over expenditures	<u>\$ 40,041</u>	<u>\$ (89,859)</u>
Other financing sources (uses):		
Transfers from other funds	\$ -	\$ 89,859
Transfers to other funds	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>\$ -0-</u>	<u>\$ 89,859</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ 40,041	\$ -0-
Fund balances, beginning	298,080	-
Residual equity transfers	<u>-</u>	<u>-</u>
Fund balances, ending	<u>\$ 338,121</u>	<u>\$ -0-</u>

Certificates of Indebtedness, Series 1998 <u>Sinking Fund</u>	Certificates of Indebtedness, Series 1999 <u>Sinking Fund</u>	<u>Totals</u>	
		<u>October 31, 2000</u>	<u>October 31, 1999</u>
\$ -	\$ -	\$ 2,334,328	\$ 2,177,431
1,410	1,628	2,012,685	1,221,710
-	-	27,238	35,011
-	-	5,919	9,476
<u>\$ 1,410</u>	<u>\$ 1,628</u>	<u>\$ 4,380,170</u>	<u>\$ 3,443,628</u>
\$ -	\$ -	\$ 78,422	\$ 74,612
285,000	-	11,474,555	10,770,555
119,756	40,010	13,029,870	10,321,712
-	600	86,179	90,249
<u>\$ 404,756</u>	<u>\$ 40,610</u>	<u>\$ 24,669,026</u>	<u>\$ 21,257,128</u>
<u>\$ (403,346)</u>	<u>\$ (38,982)</u>	<u>\$ (20,288,856)</u>	<u>\$ (17,813,500)</u>
\$ 406,757	\$ 115,615	\$ 22,966,059	\$ 23,889,730
-	-	(1,350,364)	(986,558)
<u>\$ 406,757</u>	<u>\$ 115,615</u>	<u>\$ 21,615,695</u>	<u>\$ 22,903,172</u>
\$ 3,411	\$ 76,633	\$ 1,326,839	\$ 5,089,672
2,000	-	33,732,343	28,642,671
-	-	(251,464)	-
<u>\$ 5,411</u>	<u>\$ 76,633</u>	<u>\$ 34,807,718</u>	<u>\$ 33,732,343</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, 2000

With Comparative Actual Amounts for Year Ended October 31, 1999

	2000		Variance - Favorable (Unfavorable)	1999 Actual
	Budget	Actual		
Revenues:				
Taxes -				
Ad valorem	\$ -	\$ -	\$ -	\$ 7,085
Investment income	<u>13,965</u>	<u>9,440</u>	<u>(4,525)</u>	<u>9,574</u>
Total revenues	<u>\$ 13,965</u>	<u>\$ 9,440</u>	<u>\$ (4,525)</u>	<u>\$ 16,659</u>
Expenditures:				
Debt service -				
Bonds retired	\$ -	\$ 15,000	\$ (15,000)	\$ 15,000
Interest coupons paid	-	450	(450)	1,350
Paying agents' fees	<u>13,965</u>	<u>150</u>	<u>13,815</u>	<u>1,954</u>
Total expenditures	<u>\$ 13,965</u>	<u>\$ 15,600</u>	<u>\$ (1,635)</u>	<u>\$ 18,304</u>
Deficiency of revenues over expenditures	<u>\$ -0-</u>	\$ (6,160)	<u>\$ (6,160)</u>	\$ (1,645)
Fund balance, beginning		257,624		259,269
Residual equity transfers		<u>(251,464)</u>		<u>-</u>
Fund balance, ending		<u>\$ -0-</u>		<u>\$ 257,624</u>

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, 2000  
With Comparative Actual Amounts for Year Ended October 31, 1999

	2000		Variance - Favorable (Unfavorable)	1999 Actual
	Budget	Actual		
Revenues:				
Investment income	\$ 275,000	\$ 268,560	\$ (6,440)	\$ 194,250
Expenditures:				
Debt service -				
Bonds retired	\$ 4,850,000	\$ 4,850,000	\$ -	\$ 4,620,000
Interest coupons paid	6,626,769	6,626,769	-	4,536,986
Paying agents' fees and administrative costs	<u>45,000</u>	<u>34,881</u>	<u>10,119</u>	<u>37,865</u>
Total expenditures	<u>\$ 11,521,769</u>	<u>\$ 11,511,650</u>	<u>\$ 10,119</u>	<u>\$ 9,194,851</u>
Deficiency of revenues over expenditures	<u>\$ (11,246,769)</u>	<u>\$ (11,243,090)</u>	<u>\$ 3,679</u>	<u>\$ (9,000,601)</u>
Other financing sources:				
Transfers from Sales Tax Trust Fund	\$ 9,830,359	\$ 9,764,664	\$ (65,695)	\$ 8,363,097
Transfers from Sales Tax Bond Construction Funds	<u>2,100,000</u>	<u>2,162,016</u>	<u>62,016</u>	<u>1,141,270</u>
Total other financing sources	<u>\$ 11,930,359</u>	<u>\$ 11,926,680</u>	<u>\$ (3,679)</u>	<u>\$ 9,504,367</u>
Excess of revenues and other sources over expenditures	<u>\$ 683,590</u>	\$ 683,590	<u>\$ -0-</u>	\$ 503,766
Fund balance, beginning		<u>4,363,000</u>		<u>3,859,234</u>
Fund balance, ending		<u>\$ 5,046,590</u>		<u>\$ 4,363,000</u>

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, 2000  
With Comparative Actual Amounts for Year Ended October 31, 1999

	<u>2000</u>		Variance -	
	<u>Budget</u>	<u>Actual</u>	Favorable	1999
			(Unfavorable)	<u>Actual</u>
Revenues:				
Investment income	\$ 700,000	\$ 764,987	\$ 64,987	\$ 387,896
Other financing sources (uses):				
Transfers from Sales Tax Bond Construction Fund	\$ -	\$ -	\$ -	\$ 3,092,103
Transfers to Sales Tax Trust Fund	<u>(700,000)</u>	<u>(732,433)</u>	<u>(32,433)</u>	<u>(476,003)</u>
Total other financing sources (uses)	<u>\$ (700,000)</u>	<u>\$ (732,433)</u>	<u>\$ (32,433)</u>	<u>\$ 2,616,100</u>
Excess of revenues and other sources over expenditures and other uses	<u>\$ -0-</u>	\$ 32,554	<u>\$ 32,554</u>	\$ 3,003,996
Fund balance, beginning		<u>12,262,893</u>		<u>9,258,897</u>
Fund balance, ending		<u>\$12,295,447</u>		<u>\$12,262,893</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, 2000  
With Comparative Actual Amounts for Year Ended October 31, 1999

	2000		Variance - Favorable (Unfavorable)	1999 Actual
	Budget	Actual		
Revenues:				
Investment income	\$ 225,000	\$ 226,410	\$ 1,410	\$ 173,966
Expenditures:				
Debt service -				
Bonds retired	\$ 4,205,000	\$ 4,205,000	\$ -	\$ 3,995,000
Interest coupons paid	5,961,048	5,961,048	-	5,255,398
Paying agents' fees and administrative costs	<u>55,000</u>	<u>46,002</u>	<u>8,998</u>	<u>46,401</u>
Total expenditures	<u>\$10,221,048</u>	<u>\$10,212,050</u>	<u>\$ 8,998</u>	<u>\$ 9,296,799</u>
Deficiency of revenues over expenditures	<u>\$(9,996,048)</u>	<u>\$(9,985,640)</u>	<u>\$ 10,408</u>	<u>\$(9,122,833)</u>
Other financing sources:				
Transfers from Sales Tax Trust Fund	\$ 8,415,556	\$ 8,296,533	\$(119,023)	\$ 7,626,649
Transfers from Sales Tax Bond Construction Funds	<u>2,022,000</u>	<u>2,130,615</u>	<u>108,615</u>	<u>2,011,439</u>
Total other financing sources	<u>\$10,437,556</u>	<u>\$10,427,148</u>	<u>\$ (10,408)</u>	<u>\$ 9,638,088</u>
Excess (deficiency) of revenues and other sources over expenditures	<u>\$ 441,508</u>	\$ 441,508	<u>\$ -0-</u>	\$ 515,255
Fund balance, beginning		<u>4,945,746</u>		<u>4,430,491</u>
Fund balance, ending		<u>\$ 5,387,254</u>		<u>\$ 4,945,746</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, 2000  
With Comparative Actual Amounts for Year Ended October 31, 1999

	<u>2000</u>		Variance -	
	<u>Budget</u>	<u>Actual</u>	Favorable	1999
			(Unfavorable)	<u>Actual</u>
Revenues:				
Investment income	\$ 600,000	\$ 655,254	\$ 55,254	\$ 388,632
Other financing sources (uses):				
Transfers from Sales Tax				
Bond Construction Fund	\$ -	\$ -	\$ -	\$ 1,161,980
Transfers to 1985 Sales Tax				
Trust Fund	<u>(600,000)</u>	<u>(617,931)</u>	<u>(17,931)</u>	<u>(510,555)</u>
Total other				
financing sources				
(uses)	<u>\$ (600,000)</u>	<u>\$ (617,931)</u>	<u>\$ (17,931)</u>	<u>\$ 651,425</u>
Excess of revenues and other				
sources over expenditures				
and other uses	<u>\$ -0-</u>	\$ 37,323	<u>\$ 37,323</u>	\$ 1,040,057
Fund balance, beginning		<u>10,728,099</u>		<u>9,688,042</u>
Fund balance, ending		<u>\$10,765,422</u>		<u>\$10,728,099</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, 2000 and 1999

	<u>2000</u>	<u>1999</u>
Revenues:		
Investment income	\$ 34,926	\$ 21,737
Fund balance, beginning	<u>541,838</u>	<u>520,101</u>
Fund balance, ending	<u>\$ 576,764</u>	<u>\$ 541,838</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, 2000 and 1999

	<u>2000</u>	<u>1999</u>
Revenues:		
Investment income	\$ 18,057	\$ 15,071
Miscellaneous -		
Special assessments	27,238	35,011
Interest and penalties on assessments	<u>5,919</u>	<u>9,476</u>
Total revenues	<u>\$ 51,214</u>	<u>\$ 59,558</u>
Expenditures:		
Debt service -		
Bonds retired	\$ 56,555	\$ 56,555
Interest coupons paid	10,010	13,234
Paying agents' fees and administrative costs	<u>1,636</u>	<u>1,441</u>
Total expenditures	<u>\$ 68,201</u>	<u>\$ 71,230</u>
Deficiency of revenues over expenditures	\$ (16,987)	\$ (11,672)
Fund balance, beginning	<u>333,063</u>	<u>344,735</u>
Fund balance, ending	<u>\$ 316,076</u>	<u>\$ 333,063</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, 2000

With Comparative Actual Amounts for Year Ended October 31, 1999

	<u>2000</u>		Variance - Favorable (Unfavorable)	<u>1999 Actual</u>
	<u>Budget</u>	<u>Actual</u>		
Revenues:				
Taxes - ad valorem	\$2,209,971	\$2,334,328	\$ 124,357	\$2,170,346
Investment income	<u>30,000</u>	<u>32,013</u>	<u>2,013</u>	<u>30,584</u>
Total revenues	<u>\$2,239,971</u>	<u>\$2,366,341</u>	<u>\$ 126,370</u>	<u>\$2,200,930</u>
Expenditures:				
Current -				
General government:				
Charges for collection of taxes	\$ 81,775	\$ 78,422	\$ 3,353	\$ 74,612
Debt service-				
Bonds retired	2,005,000	2,005,000	-	1,760,000
Interest coupons paid	241,327	241,327	-	348,554
Paying agent fees	<u>4,000</u>	<u>1,551</u>	<u>2,449</u>	<u>1,586</u>
Total expenditures	<u>\$2,332,102</u>	<u>\$2,326,300</u>	<u>\$ 5,802</u>	<u>\$2,184,752</u>
Excess (deficiency) of revenues over expenditures	\$ (92,131)	\$ 40,041	\$ 132,172	\$ 16,178
Fund balance, beginning	<u>92,131</u>	<u>298,080</u>	<u>205,949</u>	<u>281,902</u>
Fund balance, ending	<u>\$ -0-</u>	<u>\$ 338,121</u>	<u>\$ 338,121</u>	<u>\$ 298,080</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, 2000

With Comparative Actual Amounts for Year Ended October 31, 1999

	2000		Variance - Favorable (Unfavorable)	1999 Actual
	Budget	Actual		
Expenditures:				
Debt service -				
Bonds retired	\$ 58,000	\$ 58,000	\$ -	\$ 54,000
Interest coupons paid	30,500	30,500	-	33,875
Paying agent fees	<u>1,100</u>	<u>1,359</u>	<u>(259)</u>	<u>1,002</u>
Total expenditures	\$ 89,600	\$ 89,859	\$ (259)	\$ 88,877
Other financing sources:				
Transfers from other funds	<u>89,600</u>	<u>89,859</u>	<u>259</u>	<u>88,877</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, 2000  
With Comparative Actual Amounts for Year Ended October 31, 1999

	<u>2000</u>		Variance -	1999
	<u>Budget</u>	<u>Actual</u>	Favorable	<u>Actual</u>
			(Unfavorable)	
Revenues:				
Investment income	\$ <u>-0-</u>	\$ <u>1,410</u>	\$ <u>1,410</u>	\$ <u>-0-</u>
Expenditures:				
Debt service -				
Bonds retired	\$ 285,000	\$ 285,000	\$ -	\$ 270,000
Interest coupons paid	119,757	119,756	1	132,315
Paying agent fees	<u>2,000</u>	<u>-</u>	<u>2,000</u>	<u>-</u>
Total expenditures	\$ <u>406,757</u>	\$ <u>404,756</u>	\$ <u>2,001</u>	\$ <u>402,315</u>
Deficiency of revenue over expenditures	\$ (406,757)	\$ (403,346)	\$ 3,411	\$ (402,315)
Other financing sources:				
Transfers from other funds	<u>406,757</u>	<u>406,757</u>	<u>-</u>	<u>404,315</u>
Excess (deficiency) of revenue and other sources over expenditures	<u>\$ -0-</u>	\$ 3,411	<u>\$ 3,411</u>	\$ 2,000
Fund balance, beginning		<u>2,000</u>		<u>-</u>
Fund balance, ending		<u>\$ 5,411</u>		<u>\$ 2,000</u>

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
DEBT SERVICE FUNDS  
CERTIFICATES OF INDEBTEDNESS, SERIES 1999 SINKING FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended October 31, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
Revenues:			
Investment income	\$ -0-	\$ 1,628	\$ 1,628
Expenditures:			
Debt service -			
Interest coupons paid	\$ 40,010	\$ 40,010	\$ -
Paying agent fees	<u>3,000</u>	<u>600</u>	<u>2,400</u>
Total expenditures	<u>\$ 43,010</u>	<u>\$ 40,610</u>	<u>\$ 2,400</u>
Excess (deficiency) of revenue over expenditures	\$ (43,010)	\$ (38,982)	\$ 4,028
Other financing sources:			
Transfers from other funds	<u>115,615</u>	<u>115,615</u>	<u>-</u>
Excess (deficiency) of revenue and other sources over expenditures	<u>\$ 72,605</u>	\$ 76,633	<u>\$ 4,028</u>
Fund balance, beginning		<u>-</u>	
Fund balance, ending		<u>\$ 76,633</u>	

See Notes to Financial Statements.

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, 2000  
With Comparative Totals for October 31, 1999

ASSETS	<u>Sales Tax Capital Improvements</u>
Cash	\$ 1,614,378
Accounts receivable	2,117
Investments	25,021,292
Interest receivable	398,554
Due from other funds	3,718,535
Due from other governmental agencies (grant funds receivable)	<u>289,433</u>
Total assets	<u>\$ 31,044,309</u>
<b>LIABILITIES AND FUND BALANCES</b>	
Liabilities:	
Cash overdraft	\$ -
Accounts payable	1,683,042
Other payables	61,346
Retainage payable	575,696
Due to other funds	393,521
Deferred revenue	<u>161,262</u>
Total liabilities	<u>\$ 2,874,867</u>
Fund balances (deficits):	
Reserved for encumbrances	\$ 13,094,055
Unreserved -	
Designated for capital expenditures	11,700,378
Undesignated (deficit)	<u>3,375,009</u>
Total fund balances (deficits)	<u>\$ 28,169,442</u>
Total liabilities and fund balances	<u>\$ 31,044,309</u>

See Notes to Financial Statements.

Bond Construction Funds

<u>1982 General Obligation</u>	<u>1985 Sales Tax</u>	<u>1989 Sales Tax</u>	<u>1990 Sales Tax</u>	<u>1993 Sales Tax</u>	<u>1995 Sales Tax</u>	<u>1997A Sales Tax</u>	
\$ 7,553	\$ 17,107	\$ 15,484	\$ 45,695	\$ 121,602	\$ -	\$ 345,315	
-	-	-	-	-	-	-	
117,075	265,163	240,002	708,266	1,884,836	-	5,352,380	
1,865	4,224	3,823	11,281	30,022	-	85,256	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
<u>\$ 126,493</u>	<u>\$ 286,494</u>	<u>\$ 259,309</u>	<u>\$ 765,242</u>	<u>\$ 2,036,460</u>	<u>\$ -0-</u>	<u>\$5,782,951</u>	C
							O
							N
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	T
-	116,000	24,658	221,017	104,878	-	256,984	I
-	-	-	-	-	-	-	I
-	-	-	-	133,642	-	200,180	N
-	1,434	1,291	4,660	10,324	-	29,683	N
-	-	-	-	-	-	-	U
<u>\$ -0-</u>	<u>\$ 117,434</u>	<u>\$ 25,949</u>	<u>\$ 225,677</u>	<u>\$ 248,844</u>	<u>\$ -0-</u>	<u>\$ 486,847</u>	E
\$ -	\$ 428,791	\$ 6,482	\$ 21,917	\$ 1,737,523	\$ -	\$1,641,709	D
117,566	36	216,310	135,035	1,631,805	-	3,566,517	
<u>8,927</u>	<u>(259,767)</u>	<u>10,568</u>	<u>382,613</u>	<u>(1,581,712)</u>	<u>-</u>	<u>87,878</u>	
<u>\$ 126,493</u>	<u>\$ 169,060</u>	<u>\$ 233,360</u>	<u>\$ 539,565</u>	<u>\$ 1,787,616</u>	<u>\$ -0-</u>	<u>\$5,296,104</u>	
<u>\$ 126,493</u>	<u>\$ 286,494</u>	<u>\$ 259,309</u>	<u>\$ 765,242</u>	<u>\$ 2,036,460</u>	<u>\$ -0-</u>	<u>\$5,782,951</u>	

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

COMBINING BALANCE SHEET (CONTINUED)  
October 31, 2000  
With Comparative Totals for October 31, 1999

	Bond	
ASSETS	1997B Sales Tax	1998 Sales Tax
Cash	\$ 452,092	\$ 792,861
Accounts receivable	-	-
Investments	7,007,428	12,289,331
Interest receivable	111,619	195,751
Due from other funds	15,934	384,555
Due from other governmental agencies (grant funds receivable)	-	-
Total assets	<u>\$7,587,073</u>	<u>\$13,662,498</u>
<b>LIABILITIES AND FUND BALANCES</b>		
Liabilities:		
Cash overdraft	\$ -	\$ -
Accounts payable	82,736	513,105
Other payables	-	-
Retainage payable	26,594	209,302
Due to other funds	38,501	77,007
Deferred revenue	-	-
Total liabilities	<u>\$ 147,831</u>	<u>\$ 799,414</u>
Fund balances (deficits):		
Reserved for encumbrances	\$3,877,320	\$ 7,346,355
Unreserved -		
Designated for capital expenditures	3,537,722	5,026,666
Undesignated (deficit)	24,200	490,063
Total fund balances (deficits)	<u>\$7,439,242</u>	<u>\$12,863,084</u>
Total liabilities and fund balances	<u>\$7,587,073</u>	<u>\$13,662,498</u>

<u>Construction Funds</u>				<u>Totals</u>	
<u>1999A Sales Tax</u>	<u>1999B Sales Tax</u>	<u>2000 Sales Tax</u>	<u>1999 Certificates of Indebtedness Fund</u>	<u>October 31, 2000</u>	<u>October 31, 1999</u>
\$ 632,491	\$ 1,526,512	\$ -	\$ 52,837	\$ 5,623,927	\$ 6,002,192
2,175	5,882	-	-	10,174	39,152
9,803,614	23,660,924	-	818,971	87,169,282	111,471,427
156,158	376,885	-	13,045	1,388,483	1,237,785
-	8,321	8,485	-	4,135,830	4,619,919
-	-	-	-	289,433	520,747
<u>\$10,594,438</u>	<u>\$25,578,524</u>	<u>\$ 8,485</u>	<u>\$ 884,853</u>	<u>\$ 98,617,129</u>	<u>\$123,891,222</u>
\$ -	\$ -	\$ 1,167,094	\$ -	\$ 1,167,094	\$ 2,566
300,199	1,340,927	898,997	25,218	5,567,761	5,648,753
-	-	-	-	61,346	54,064
72,799	297,359	71,494	41,901	1,628,967	1,474,733
54,633	140,192	6,975	-	758,221	1,557,293
-	-	-	-	161,262	-
<u>\$ 427,631</u>	<u>\$ 1,778,478</u>	<u>\$ 2,144,560</u>	<u>\$ 67,119</u>	<u>\$ 9,344,651</u>	<u>\$ 8,737,409</u>
\$ 2,552,555	\$ 4,569,136	\$ 1,959,844	\$ 100,704	\$ 37,336,391	\$ 22,803,376
7,673,163	19,234,762	6,598,621	591,319	60,029,900	88,746,957
(58,911)	(3,852)	(10,694,540)	125,711	(8,093,813)	3,603,480
<u>\$10,166,807</u>	<u>\$23,800,046</u>	<u>\$ (2,136,075)</u>	<u>\$ 817,734</u>	<u>\$ 89,272,478</u>	<u>\$115,153,813</u>
<u>\$10,594,438</u>	<u>\$25,578,524</u>	<u>\$ 8,485</u>	<u>\$ 884,853</u>	<u>\$ 98,617,129</u>	<u>\$123,891,222</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, 2000  
With Comparative Totals for Year Ended October 31, 1999

	<u>Sales Tax Capital Improvements</u>
Revenues:	
Intergovernmental	\$ 673,553
Investment income	1,782,720
Miscellaneous	<u>166,610</u>
Total revenues	<u>\$ 2,622,883</u>
Expenditures:	
Current -	
General government	\$ 4,502,748
Public safety	5,019,149
Public transportation	514,615
Streets and drainage	3,777,518
Urban redevelopment and housing	34,069
Culture and recreation	5,132,585
Capital projects	<u>7,630,182</u>
Total expenditures	<u>\$ 26,610,866</u>
Excess (deficiency) of revenues over expenditures	<u>\$(23,987,983)</u>
Other financing sources (uses):	
Proceeds from issuance of debt	\$ 879,283
Sale of fixed assets	-
Transfers from other funds	20,265,150
Transfers to other funds	(422,255)
Transfers from component units	800,000
Transfers to component units	<u>(300,000)</u>
Total other financing sources (uses)	<u>\$ 21,222,178</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>\$ (2,765,805)</u>
Fund balances (deficits), beginning	<u>30,935,247</u>
Fund balances (deficits), ending	<u>\$ 28,169,442</u>
See Notes to Financial Statements.	



Bond Construction Funds

<u>1982 General Obligation</u>	<u>1985 Sales Tax</u>	<u>1989 Sales Tax</u>	<u>1990 Sales Tax</u>	<u>1993 Sales Tax</u>	<u>1995 Sales Tax</u>	<u>1997A Sales Tax</u>	
\$ -	\$ -	\$ -	\$ 411,827	\$ 227,916	\$ -	\$ -	
6,861	18,260	28,698	70,850	162,719	(575)	438,785	
<u>-</u>	<u>-</u>	<u>8,000</u>	<u>3,445</u>	<u>595</u>	<u>-</u>	<u>-</u>	
<u>\$ 6,861</u>	<u>\$ 18,260</u>	<u>\$ 36,698</u>	<u>\$ 486,122</u>	<u>\$ 391,230</u>	<u>\$ (575)</u>	<u>\$ 438,785</u>	
\$ -	\$ -	\$ -	\$ -	\$ 28,924	\$ -	\$ 113,544	C
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	O
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	N
-	-	-	-	-	-	-	
<u>436</u>	<u>131,556</u>	<u>408,759</u>	<u>818,515</u>	<u>1,955,923</u>	<u>-</u>	<u>2,943,374</u>	T
<u>\$ 436</u>	<u>\$ 131,556</u>	<u>\$ 408,759</u>	<u>\$ 818,515</u>	<u>\$ 1,984,847</u>	<u>\$ -0-</u>	<u>\$ 3,056,918</u>	I
<u>\$ 6,425</u>	<u>\$ (113,296)</u>	<u>\$ (372,061)</u>	<u>\$ (332,393)</u>	<u>\$ (1,593,617)</u>	<u>\$ (575)</u>	<u>\$ (2,618,133)</u>	N
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	U
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	E
-	(16,453)	(27,100)	(66,035)	(150,115)	(5,852)	(402,218)	D
-	-	-	-	-	-	-	
<u>-0-</u>	<u>\$ (16,453)</u>	<u>\$ (27,100)</u>	<u>\$ (66,035)</u>	<u>\$ (150,115)</u>	<u>\$ (5,852)</u>	<u>\$ (402,218)</u>	
\$ 6,425	\$ (129,749)	\$ (399,161)	\$ (398,428)	\$ (1,743,732)	\$ (6,427)	\$ (3,020,351)	
<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>\$ 126,493</u>	<u>\$ 169,060</u>	<u>\$ 233,360</u>	<u>\$ 539,565</u>	<u>\$ 1,787,616</u>	<u>\$ -0-</u>	<u>\$ 5,296,104</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, 2000  
With Comparative Totals for Year Ended October 31, 1999

	Bond	
	1997B	1998
	Sales	Sales
	Tax	Tax
Revenues:		
Intergovernmental	\$ -	\$ -
Investment income	499,046	1,003,464
Miscellaneous	1,705	88,640
Total revenues	\$ 500,751	\$ 1,092,104
Expenditures:		
Current -		
General government	\$ 51,570	\$ 306,387
Public safety	-	-
Public transportation	-	-
Streets and drainage	-	-
Urban redevelopment and housing	-	-
Culture and recreation	-	-
Capital projects	1,031,922	7,187,467
Total expenditures	\$ 1,083,492	\$ 7,493,854
Excess (deficiency) of revenues over expenditures	\$ (582,741)	\$(6,401,750)
Other financing sources (uses):		
Proceeds from issuance of debt	\$ -	\$ -
Sale of fixed assets	-	-
Transfers from other funds	-	377,580
Transfers to other funds	(451,152)	(919,497)
Transfers from component units	-	-
Transfers to component units	-	-
Total other financing sources (uses)	\$ (451,152)	\$ (541,917)
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ (1,033,893)	\$ (6,943,667)
Fund balances (deficits), beginning	8,473,135	19,806,751
Fund balances (deficits), ending	\$ 7,439,242	\$12,863,084

<u>Construction Funds</u>				<u>Totals</u>	
<u>1999A Sales Tax</u>	<u>1999B Sales Tax</u>	<u>2000 Sales Tax</u>	<u>1999 Certificates of Indebtedness Fund</u>	<u>October 31, 2000</u>	<u>October 31, 1999</u>
\$ -	\$ -	\$ -	\$ -	\$ 1,313,296	\$ 1,167,431
712,189	1,772,902	-	61,916	6,557,835	3,600,684
<u>1,210</u>	<u>-</u>	<u>460</u>	<u>800</u>	<u>271,465</u>	<u>54,774</u>
<u>\$ 713,399</u>	<u>\$ 1,772,902</u>	<u>\$ 460</u>	<u>\$ 62,716</u>	<u>\$ 8,142,596</u>	<u>\$ 4,822,889</u>
\$ 46,342	\$ 449,907	\$ -	\$ 16,095	\$ 5,515,517	\$ 3,369,857
-	-	-	-	5,019,149	6,254,746
-	-	-	-	514,615	1,797
-	-	-	-	3,777,518	2,894,514
-	-	-	-	34,069	48,118
-	-	-	-	5,132,585	4,119,707
<u>1,620,679</u>	<u>6,285,874</u>	<u>2,136,535</u>	<u>551,382</u>	<u>32,702,604</u>	<u>31,219,477</u>
<u>\$ 1,667,021</u>	<u>\$ 6,735,781</u>	<u>\$ 2,136,535</u>	<u>\$ 567,477</u>	<u>\$ 52,696,057</u>	<u>\$ 47,908,216</u>
<u>\$ (953,622)</u>	<u>\$ (4,962,879)</u>	<u>\$ (2,136,075)</u>	<u>\$ (504,761)</u>	<u>\$ (44,553,461)</u>	<u>\$ (43,085,327)</u>
\$ -	\$ -	\$ -	\$ 1,500,000	\$ 2,379,283	\$ 54,600,000
-	-	-	-	-	61,933
-	-	-	-	20,642,730	19,977,355
(644,526)	(1,609,684)	-	(135,000)	(4,849,887)	(7,406,792)
-	-	-	-	800,000	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(300,000)</u>	<u>(300,000)</u>
<u>\$ (644,526)</u>	<u>\$ (1,609,684)</u>	<u>\$ -0-</u>	<u>\$ 1,365,000</u>	<u>\$ 18,672,126</u>	<u>\$ 66,932,496</u>
\$ (1,598,148)	\$ (6,572,563)	\$ (2,136,075)	\$ 860,239	\$ (25,881,335)	\$ 23,847,169
<u>11,764,955</u>	<u>30,372,609</u>	<u>-</u>	<u>(42,505)</u>	<u>115,153,813</u>	<u>91,306,644</u>
<u>\$10,166,807</u>	<u>\$23,800,046</u>	<u>\$ (2,136,075)</u>	<u>\$ 817,734</u>	<u>\$ 89,272,478</u>	<u>\$115,153,813</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, 2000 and 1999

	<u>2000</u>	<u>1999</u>
Revenues:		
Intergovernmental -		
Federal grant	\$ 584,915	\$ 168,813
State grant	68,638	333,309
Local government	20,000	306,309
Investment income	1,782,720	1,366,670
Miscellaneous	<u>166,610</u>	<u>43,602</u>
Total revenues	<u>\$ 2,622,883</u>	<u>\$ 2,218,703</u>
Expenditures:		
Current -		
General government	\$ 4,502,748	\$ 3,254,818
Public safety	5,019,149	6,254,746
Public transportation	514,615	1,797
Streets and drainage	3,777,518	2,894,514
Urban redevelopment and housing	34,069	48,118
Culture and recreation	5,132,585	4,119,707
Capital projects	<u>7,630,182</u>	<u>9,601,399</u>
Total expenditures	<u>\$ 26,610,866</u>	<u>\$ 26,175,099</u>
Deficiency of revenues over expenditures	<u>\$ (23,987,983)</u>	<u>\$ (23,956,396)</u>
Other financing sources (uses):		
Sale of machinery and equipment	\$ -	\$ 61,933
Proceeds from issuance of debt	879,283	-
Transfers from other funds	20,265,150	19,977,355
Transfers to other funds	(422,255)	-
Transfers from component units	800,000	-
Transfers to component units	<u>(300,000)</u>	<u>(300,000)</u>
Total other financing sources (uses)	<u>\$ 21,222,178</u>	<u>\$ 19,739,288</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>\$ (2,765,805)</u>	<u>\$ (4,217,108)</u>
Fund balance, beginning	<u>30,935,247</u>	<u>35,152,355</u>
Fund balance, ending	<u>\$ 28,169,442</u>	<u>\$ 30,935,247</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, 2000

	<u>Budget</u>
City-Parish Council	\$ 1,644,092
Mayor/President	48,920
City Court	160,742
Legal Department	13,405
Department of Administration	825,181
Police Department	1,731,537
Fire Department	4,905,072
Department of Public Works	35,521,763
Department of Recreation and Parks	3,721,838
Department of Community Development	9,336,285
Civil Service	2,831
Zoning and Development Management	268,178
Other appropriations:	
Internal appropriations (transfers to other funds)	491,586
Transfers to component units (Cajundome)	300,000
External appropriations	100,000
Other (administrative fees)	687,314
Other (equipment)	60,624
Totals	<u>\$59,819,368</u>

<u>Expenditures</u> <u>Current Year</u>	<u>Obligated Funds</u>		<u>Variance -</u> <u>Favorable</u> <u>(Unfavorable)</u>
	<u>Encumbrances</u>	<u>Total</u>	
\$ 22,955	\$ -	\$ 22,955	\$ 1,621,137
11,222	-	11,222	37,698
110,027	29,121	139,148	21,594
6,524	3,656	10,180	3,225
501,372	17,257	518,629	306,552
1,338,217	55,106	1,393,323	338,214
2,736,935	1,734,114	4,471,049	434,023
16,003,904	4,793,815	20,797,719	14,724,044
2,389,560	112,843	2,502,403	1,219,435
2,777,095	6,338,363	9,115,458	220,827
-	-	-	2,831
66,363	9,780	76,143	192,035
422,255	-	422,255	69,331
300,000	-	300,000	-
100,000	-	100,000	-
514,385	-	514,385	172,929
32,307	-	32,307	28,317
<u>\$27,333,121</u>	<u>\$13,094,055</u>	<u>\$40,427,176</u>	<u>\$19,392,192</u>

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

SUMMARY OF EXPENDITURES  
Year Ended October 31, 2000

	<u>Total</u>	<u>Land</u>
City-Parish Council	\$ 22,955	\$ -
Mayor/President	11,222	-
City Court	110,027	-
Legal Department	6,524	-
Department of Administration	501,372	-
Police Department	1,338,217	-
Fire Department	2,736,935	-
Department of Public Works	16,003,904	28,149
Department of Recreation and Parks	2,389,560	-
Department of Community Development	2,777,095	954,556
Zoning and Development Management	66,363	-
External Appropriations	100,000	-
Other	<u>546,692</u>	<u>-</u>
	<u>\$26,610,866</u>	<u>\$ 982,705</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>		
\$ -	\$ -	\$ -	\$ -	\$ 22,517	\$ 438
-	-	-	-	10,865	357
-	-	-	60,806	-	49,221
-	-	-	-	6,524	-
-	-	-	-	380,409	120,963
342,043	-	-	350,418	630,889	14,867
1,718,192	-	-	672,630	308,803	37,310
5,083,914	4,260,991	1,699,960	689,495	2,308,247	1,933,148
614,255	26,551	94,958	50,115	384,610	1,219,071
1,516,829	-	-	-	92,376	213,334
-	-	-	-	43,842	22,521
-	-	-	-	-	100,000
-	-	-	-	32,307	514,385
<u>\$9,275,233</u>	<u>\$4,287,542</u>	<u>\$1,794,918</u>	<u>\$1,823,464</u>	<u>\$4,221,389</u>	<u>\$4,225,615</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, 2000 and 1999

	<u>2000</u>	<u>1999</u>
Revenues:		
Investment income	\$ 6,861	\$ 6,065
Expenditures:		
Capital projects	<u>436</u>	<u>460</u>
Excess of revenues over expenditures	\$ 6,425	\$ 5,605
Fund balance, beginning	<u>120,068</u>	<u>114,463</u>
Fund balance, ending	<u>\$ 126,493</u>	<u>\$ 120,068</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, 2000

	Project Authorization	Expenditures		Balance of Incomplete Project
		Prior Years	Current Year	
Street project: Eraste Landry - Phase II	<u>\$ 166,419</u>	<u>\$ 48,417</u>	<u>\$ 436</u>	<u>\$ 117,566</u>

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

STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE  
Year Ended October 31, 2000  
With Comparative Totals for Year Ended October 31, 1999

	<u>2000</u>			<u>1999</u>
	<u>Total</u>	<u>Streets</u>	<u>Drainage</u>	
Revenues:				
Investment income	\$ 18,260	\$ -	\$ 18,260	\$ 12,665
Expenditures:				
Capital projects	<u>131,556</u>	<u>128,748</u>	<u>2,808</u>	<u>7,579</u>
Excess (deficiency) of revenues over expenditures	\$ (113,296)	\$ (128,748)	\$ 15,452	\$ 5,086
Other financing uses:				
Transfers to other funds	<u>(16,453)</u>	<u>-</u>	<u>(16,453)</u>	<u>(15,817)</u>
Excess (deficiency) of revenues over expenditures and other uses	\$ (129,749)	\$ (128,748)	\$ (1,001)	\$ (10,731)
Fund balance, beginning	<u>298,809</u>	<u>100,900</u>	<u>197,909</u>	<u>309,540</u>
Fund balance, ending	<u>\$ 169,060</u>	<u>\$ (27,848)</u>	<u>\$ 196,908</u>	<u>\$ 298,809</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, 2000

	Project Authorization	Expenditures		Balance of Incomplete Projects
		Prior Years	Current Year	
Street projects:				
Eraste Landry Road Phase II	\$ 421,202	\$ 421,202	\$ -	\$ -
South College Road Phase I	273,008	264,259	8,748	1
Gilman Road/St. Antoine Street	62,311	62,309	-	2
Eraste Landry Road Phase I	<u>547,834</u>	<u>-</u>	<u>120,000</u>	<u>427,834</u>
	\$1,304,355	\$ 747,770	\$ 128,748	\$ 427,837
Drainage project:				
Edna Drive Coulee	<u>69,259</u>	<u>65,461</u>	<u>2,808</u>	<u>990</u>
	<u>\$1,373,614</u>	<u>\$ 813,231</u>	<u>\$ 131,556</u>	<u>\$ 428,827</u>

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

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
Year Ended October 31, 2000  
With Comparative Totals for Year Ended October 31, 1999

	<u>2000</u>			<u>1999</u>
	<u>Total</u>	<u>Streets</u>	<u>Drainage</u>	
Revenues:				
Investment income	\$ 28,698	\$ 5,587	\$ 23,111	\$ 38,594
Miscellaneous	<u>8,000</u>	<u>-</u>	<u>8,000</u>	<u>1,480</u>
Total revenues	\$ 36,698	\$ 5,587	\$ 31,111	\$ 40,074
Expenditures:				
Capital projects	<u>408,759</u>	<u>107,992</u>	<u>300,767</u>	<u>474,418</u>
Deficiency of revenues over expenditures	\$ (372,061)	\$ (102,405)	\$ (269,656)	\$ (434,344)
Other financing uses:				
Transfers to other funds	<u>(27,100)</u>	<u>(5,276)</u>	<u>(21,824)</u>	<u>(45,321)</u>
Deficiency of revenues over expenditures and other uses	\$ (399,161)	\$ (107,681)	\$ (291,480)	\$ (479,665)
Fund balance, beginning	<u>632,521</u>	<u>153,113</u>	<u>479,408</u>	<u>1,112,186</u>
Fund balance, ending	<u>\$ 233,360</u>	<u>\$ 45,432</u>	<u>\$ 187,928</u>	<u>\$ 632,521</u>

See Notes to Financial Statements.

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

SCHEDULE OF EXPENDITURES COMPARED TO CAPITAL BUDGET (GAAP BASIS)  
Year Ended October 31, 2000

	Project Authorization	Expenditures		Balance of Incomplete Projects
		Prior Years	Current Year	
Street projects:				
Acadian Hills Lane	\$ 200,000	\$ 4,927	\$ 21,136	\$ 173,937
Anne Street Extension	22,644	22,643	-	1
Eraste Landry Road Phase I	86,856	-	86,856	-
	<u>\$ 309,500</u>	<u>\$ 27,570</u>	<u>\$ 107,992</u>	<u>\$ 173,938</u>
Drainage projects:				
Ile des Cannes, Lateral 1	\$ 1,008,681	\$ 709,196	\$ 296,841	\$ 2,644
Debaillon Coulee Phase II	50,135	-	5,006	45,129
Debaillon Coulee	66,679	66,678	(1,080)	1,081
	<u>\$ 1,125,495</u>	<u>\$ 775,874</u>	<u>\$ 300,767</u>	<u>\$ 48,854</u>
	<u>\$ 1,434,995</u>	<u>\$ 803,444</u>	<u>\$ 408,759</u>	<u>\$ 222,792</u>

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

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
Year Ended October 31, 2000  
With Comparative Totals for Year Ended October 31, 1999

	2000			1999
	Total	Streets	Drainage	
Revenues:				
Intergovernmental -				
Local government	\$ 411,827	\$ 411,827	\$ -	\$ 359,000
Investment income	70,850	-	70,850	33,263
Miscellaneous	<u>3,445</u>	<u>299</u>	<u>3,146</u>	<u>-</u>
Total revenues	\$ 486,122	\$ 412,126	\$ 73,996	\$ 392,263
Expenditures:				
Capital projects	<u>818,515</u>	<u>713,325</u>	<u>105,190</u>	<u>491,579</u>
Excess (deficiency) of revenues over expenditures	\$ (332,393)	\$ (301,199)	\$ (31,194)	\$ (99,316)
Other financing uses:				
Transfers to other funds	<u>(66,035)</u>	<u>-</u>	<u>(66,035)</u>	<u>(43,259)</u>
Excess (deficiency) of revenues over expenditures and other uses	\$ (398,428)	\$ (301,199)	\$ (97,229)	\$ (142,575)
Fund balance, beginning	<u>937,993</u>	<u>81,354</u>	<u>856,639</u>	<u>1,080,568</u>
Fund balance, ending	<u>\$ 539,565</u>	<u>\$ (219,845)</u>	<u>\$ 759,410</u>	<u>\$ 937,993</u>

See Notes to Financial Statements.



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

SCHEDULE OF EXPENDITURES COMPARED TO CAPITAL BUDGET (GAAP BASIS)  
Year Ended October 31, 2000

	<u>Project Authorization</u>	<u>Expenditures</u>		<u>Balance of Incomplete Projects</u>
		<u>Prior Years</u>	<u>Current Year</u>	
Street projects:				
Eraste Landry Road Phase IIA	\$ 194,902	\$ 180,474	\$ 9,377	\$ 5,051
Cajundome Boulevard Phase IIB	1,746	1,610	135	1
Streetscape Project	3,590,151	3,550,817	39,309	25
Eraste Landry Road Phase I	<u>738,562</u>	<u>74,058</u>	<u>664,504</u>	<u>-</u>
	<u>\$ 4,525,361</u>	<u>\$ 3,806,959</u>	<u>\$ 713,325</u>	<u>\$ 5,077</u>
Drainage projects:				
Coulee Ile des Cannes Lateral 7D	\$ 43,162	\$ -	\$ 33,942	\$ 9,220
Bertrand Drive Coulee Extension	1,864,165	1,864,163	-	2
Caffery Parkway Outfall	530,935	530,933	-	2
Farrell Drive Drainage	209,477	209,478	-	(1)
Maryview Farm Road Drainage	97,551	50,145	47,406	-
Debaillon Coulee	952,416	947,330	180	4,906
Debaillon Coulee Phase II	543	-	518	25
Coulee Mine Branch/USL	959,691	959,690	-	1
Coulee Mine Improvements	115,159	93,942	7,601	13,616
Zilia Street Outfall	378,210	378,209	-	1
Oak Coulee	<u>419,810</u>	<u>280,164</u>	<u>15,543</u>	<u>124,103</u>
	<u>\$ 5,571,119</u>	<u>\$ 5,314,054</u>	<u>\$ 105,190</u>	<u>\$ 151,875</u>
	<u>\$10,096,480</u>	<u>\$ 9,121,013</u>	<u>\$ 818,515</u>	<u>\$ 156,952</u>

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

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
Year Ended October 31, 2000  
With Comparative Totals for Year Ended October 31, 1999

	2000				1999
	Total	Streets	Drainage	Recreation	
Revenues:					
Intergovernmental -					
State grant	\$ 227,916	\$ -	\$ 227,916	\$ -	\$ -
Investment income	162,719	134,163	23,711	4,845	227,906
Miscellaneous	595	264	322	9	3,996
Total revenues	<u>\$ 391,230</u>	<u>\$ 134,427</u>	<u>\$ 251,949</u>	<u>\$ 4,854</u>	<u>\$ 231,902</u>
Expenditures:					
Current -					
General					
government	\$ 28,924	\$ 8,952	\$ 18,879	\$ 1,093	\$ -
Capital projects	<u>1,955,923</u>	<u>96,294</u>	<u>1,859,629</u>	<u>-</u>	<u>2,343,735</u>
Total					
expenditures	<u>\$ 1,984,847</u>	<u>\$ 105,246</u>	<u>\$ 1,878,508</u>	<u>\$ 1,093</u>	<u>\$ 2,343,735</u>
Excess (deficiency) of revenues over expenditures	\$(1,593,617)	\$ 29,181	\$(1,626,559)	\$ 3,761	\$(2,111,833)
Other financing uses:					
Transfers to other funds	<u>(150,115)</u>	<u>(123,771)</u>	<u>(21,874)</u>	<u>(4,470)</u>	<u>(267,317)</u>
Excess (deficiency) of revenues over expenditures and other uses	\$(1,743,732)	\$ (94,590)	\$(1,648,433)	\$ (709)	\$(2,379,150)
Fund balance, beginning	<u>3,531,348</u>	<u>1,568,490</u>	<u>1,908,918</u>	<u>53,940</u>	<u>5,910,498</u>
Fund balance, ending	<u>\$ 1,787,616</u>	<u>\$ 1,473,900</u>	<u>\$ 260,485</u>	<u>\$ 53,231</u>	<u>\$ 3,531,348</u>

See Notes to Financial Statements.

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

SCHEDULE OF EXPENDITURES COMPARED TO  
CAPITAL BUDGET (GAAP BASIS)  
Year Ended October 31, 2000

Project	Expenditures		Balance of Incomplete Projects	
	Project Authorization	Prior Years		Current Year
<b>Street projects:</b>				
Eraste Landry Road Phase I Kaliste Saloom/Collector/ Jomar - II	\$ 1,233,895	\$ -	\$ -	\$ 1,233,895
Aster Drive Extension	30,000	29,010	194	796
Beau Pre/Pinhook Turn Lanes	329,744	329,743	-	1
Belle Fontaine Drive Extension	105,609	105,608	-	1
Devalcourt Drive Extension	8,546	8,455	90	1
Hidden Acres/Jerry Street Crossing	656,000	622,288	33,712	-
Johnston Street Light (Caffery 733)	342,752	342,751	-	1
Louisiana Avenue Extension Phase II	347,764	347,763	-	1
North St. Antoine Street Extension	500,000	459,360	11,175	29,465
Surrey Street Phase II	150,000	58,969	1,250	89,781
Tidelands Drive Extension Sidewalks (St. Antoine Street)	43,666	35,071	8,595	-
	139,160	132,634	(959)	7,485
	<u>100,000</u>	<u>327</u>	<u>42,237</u>	<u>57,436</u>
	<u>\$ 3,987,136</u>	<u>\$ 2,471,979</u>	<u>\$ 96,294</u>	<u>\$ 1,418,863</u>
<b>Drainage projects:</b>				
Coulee Ile des Cannes Lateral 7D	\$ 63,285	\$ -	\$ 63,285	\$ -
Ivanhoe Coulee Phase IIB	94,814	-	-	94,814
Broadmoor Coulee Phase II	30,105	-	-	30,105
Maryview Farm Road Drainage Phase II	230,609	-	9,954	220,655
Acadiana Oaks Drainage	450,000	32,617	405,624	11,759
Broadmoor Coulee Phase I	1,754,796	1,714,795	19,257	20,744
Coulee Mine Cutoff (Clem Drive)	310,000	300,000	10,000	-
Debaillon Coulee	2,388,847	2,335,558	49,180	4,109
Edna Drive Coulee	1,704,410	680,467	904,394	119,549
Gerald Drive Coulee	70,000	68,949	-	1,051
Karen/Kim Drive Drainage	331,743	331,742	-	1

(continued)

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

SCHEDULE OF EXPENDITURES COMPARED TO  
CAPITAL BUDGET (GAAP BASIS) (CONTINUED)  
Year Ended October 31, 2000

	Project Authorization	Expenditures		Balance of Incomplete Projects
		Prior Years	Current Year	
Drainage projects (continued):				
Meadow Lane Outfall	182,772	22,876	25,649	134,247
Oak Coulee	2,813,314	205,395	371,614	2,236,305
River Oaks Pump Renovation	273,262	238,483	-	34,779
McKinley Street Drainage	298,000	297,338	628	34
Hanes/Ancelet Drainage Phase II	<u>44</u>	<u>-</u>	<u>44</u>	<u>-</u>
	<u>\$10,996,001</u>	<u>\$ 6,228,220</u>	<u>\$ 1,859,629</u>	<u>\$ 2,908,152</u>
	<u>\$14,983,137</u>	<u>\$ 8,700,199</u>	<u>\$ 1,955,923</u>	<u>\$ 4,327,015</u>
Amount to be funded by state grants				<u>(957,687)</u>
Amount to be funded by Lafayette Consolidated Government				<u>\$ 3,369,328</u>

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

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
Years Ended October 31, 2000 and 1999

	2000	1999
Revenues:		
Investment income	\$ (575)	\$ -
Other financing uses:		
Transfers to other funds	(5,852)	-
Excess (deficiency) of revenues over expenditures and other uses	\$ (6,427)	\$ -0-
Fund balance, beginning	6,427	6,427
Fund balance, ending	\$ -0-	\$ 6,427

See Notes to Financial Statements.

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

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
Years Ended October 31, 2000 and 1999

	<u>2000</u>	<u>1999</u>
Revenues:		
Investment income	\$ 438,785	\$ 410,937
Miscellaneous	<u>-</u>	<u>2,016</u>
Total revenues	<u>\$ 438,785</u>	<u>\$ 412,953</u>
Expenditures:		
Current -		
General government	\$ 113,544	\$ -
Capital projects	<u>2,943,374</u>	<u>2,231,030</u>
Total expenditures	<u>\$ 3,056,918</u>	<u>\$ 2,231,030</u>
Excess (deficiency) of revenues over expenditures	\$ (2,618,133)	\$ (1,818,077)
Other financing uses:		
Transfers to other funds	<u>(402,218)</u>	<u>(501,010)</u>
Excess (deficiency) of revenues over expenditures and other uses	\$ (3,020,351)	\$ (2,319,087)
Fund balance, beginning	<u>8,316,455</u>	<u>10,635,542</u>
Fund balance, ending	<u>\$ 5,296,104</u>	<u>\$ 8,316,455</u>

See Notes to Financial Statements.

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

SCHEDULE OF EXPENDITURES COMPARED TO CAPITAL BUDGET (GAAP BASIS)  
Year Ended October 31, 2000

Project Authorization	Expenditures		Balance of Incomplete Projects	
	Prior Years	Current Year		
Street projects:				
Kaliste Saloom/College Phase II (Jomar)	\$ 60,000	\$ 59,687	\$ 301	\$ 12
South Williams Drive Extension	210,000	36,919	22,073	151,008
Acadian Hills Lane	100,000	-	-	100,000
Ambassador Caffery/Johnston Interchange	50,000	135	19,946	29,919
Caffery/Congress Turn Lanes	650,000	41,633	51,030	557,337
Congress Widening at Bertrand	3,575,900	765,940	1,787,740	1,022,220
Dulles Drive Extension (To LA 93)	250,000	111,848	89,816	48,336
Dulles/Bertrand/Billeaud	600,000	592,432	2,503	5,065
Devalcourt Drive Extension Phase II	374,100	187,014	184,012	3,074
Doucet Road Widening	100,000	5,988	17,024	76,988
Louisiana Avenue Extension Phase II - Willow/Gloria	3,500,000	317,883	491,410	2,690,707
North St. Antoine Extension - Pont Des Mouton	500,000	21,607	23,957	454,436
Galbert Road Realignment and Reconstruction	100,000	17,314	13,562	69,124
Eraste Landry Road Phase I	<u>240,000</u>	<u>-</u>	<u>240,000</u>	<u>-</u>
	<u>\$10,310,000</u>	<u>\$ 2,158,400</u>	<u>\$ 2,943,374</u>	<u>\$ 5,208,226</u>

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

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
Years Ended October 31, 2000 and 1999

	2000	1999
Revenues:		
Investment income	\$ 499,046	\$ 393,423
Miscellaneous	1,705	-
Total revenues	\$ 500,751	\$ 393,423
Expenditures:		
Current -		
General government	\$ 51,570	\$ -
Capital projects	1,031,922	1,122,567
Total expenditures	\$ 1,083,492	\$ 1,122,567
Excess (deficiency) of revenues over expenditures	\$ (582,741)	\$ (729,144)
Other financing uses:		
Transfers to other funds	(451,152)	(486,281)
Excess (deficiency) of revenues over expenditures and other uses	\$ (1,033,893)	\$ (1,215,425)
Fund balance, beginning	8,473,135	9,688,560
Fund balance, ending	\$ 7,439,242	\$ 8,473,135

See Notes to Financial Statements.



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

SCHEDULE OF EXPENDITURES COMPARED TO CAPITAL BUDGET (GAAP BASIS)  
Year Ended October 31, 2000

Project Authorization	Expenditures		Balance of Incomplete Projects
	Prior Years	Current Year	
Street projects:			
Eraste Landry Extension - Caffery - LA93	\$ 317,484	\$ -	\$ 317,484
Rue de Belier Extension	500,000	108,767	306,362
Kaliste Saloom Collector Phase II	687,998	-	620,000
Louisiana Avenue Extension Phase IID-1	544,518	-	544,518
South College Phase I (Pinhook/Kaliste Saloom)	1,000,000	-	995,560
Tidelands Drive Extension	300,000	125,360	-
Greenleaf Drive (New Hope/Ridge)	7,461	7,102	359
Johnston/South College Turn Lanes	100,000	18	69,126
Jefferson Street/Vermilion/ Cypress Gateways	450,000	108,311	246,337
Luke Street Extension (Eraste/Dulles)	246,681	422	107,617
Cajundome IIB - Eraste Landry/Cameron	21,397	21,359	-
New Street - Heymann/Surrey	230,000	172,360	8,932
Eraste Landry Widening Phase I	851,587	79,765	636,106
Pont Des Mouton West - I49/University	500,000	391,969	91,001
Pont Des Mouton East - I49/Louisiana Avenue	250,000	174,934	1,714
South Domingue Extension - Demas/Target Loop	250,000	196,215	8,238
St. John Reconstruction - University/Cameron	670,000	70	652,556
West Willow Street - University/Ambassador Caffery	3,072,344	461,893	2,513,312
Moss/Alexander Intersection Improvement	200,000	399	199,585
I-10 Frontage Road Northeast	50,000	2,615	47,304
I-10 Frontage Road Southeast	50,000	947	48,931
	<u>\$10,299,470</u>	<u>\$ 1,852,506</u>	<u>\$ 1,031,922</u>
			<u>\$ 7,415,042</u>

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

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
Year Ended October 31, 2000  
With Comparative Totals for Year Ended October 31, 1999

	<u>2000</u>				<u>1999</u>
	<u>Total</u>	<u>Streets</u>	<u>Drainage</u>	<u>Recreation</u>	
Revenues:					
Investment income	\$ 1,003,464	\$ 719,584	\$ 283,880	\$ -	\$ 1,059,975
Miscellaneous	<u>88,640</u>	<u>2,064</u>	<u>86,252</u>	<u>324</u>	<u>3,590</u>
Total revenues	<u>\$ 1,092,104</u>	<u>\$ 721,648</u>	<u>\$ 370,132</u>	<u>\$ 324</u>	<u>\$ 1,063,565</u>
Expenditures:					
Current -					
General					
government	\$ 306,387	\$ 209,599	\$ 52,760	\$ 44,028	\$ 8,209
Capital projects	<u>7,187,467</u>	<u>3,111,684</u>	<u>1,723,991</u>	<u>2,351,792</u>	<u>7,266,914</u>
Total expenditures	<u>\$ 7,493,854</u>	<u>\$ 3,321,283</u>	<u>\$ 1,776,751</u>	<u>\$ 2,395,820</u>	<u>\$ 7,275,123</u>
Deficiency of revenues over expenditures	\$(6,401,750)	\$(2,599,635)	\$(1,406,619)	\$(2,395,496)	\$(6,211,558)
Other financing sources (uses):					
Transfers from other funds	377,580	-	-	377,580	-
Transfers to other funds	<u>(919,497)</u>	<u>(659,371)</u>	<u>(260,126)</u>	<u>-</u>	<u>(1,278,196)</u>
Deficiency of revenues and other sources over expenditures and other uses	\$(6,943,667)	\$(3,259,006)	\$(1,666,745)	\$(2,017,916)	\$(7,489,754)
Fund balance, beginning	<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>
Fund balance (deficit), ending	<u>\$12,863,084</u>	<u>\$ 9,263,210</u>	<u>\$ 3,653,886</u>	<u>\$ (54,012)</u>	<u>\$19,806,751</u>

See Notes to Financial Statements.

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

SCHEDULE OF EXPENDITURES COMPARED TO  
CAPITAL BUDGET (GAAP BASIS)  
Year Ended October 31, 2000

	Project Authorization	Expenditures		Balance of Incomplete Projects
		Prior Years	Current Year	
Street projects:				
Ambassador Caffery at Ridge	\$ 35,000	\$ 9,269	\$ 10,032	\$ 15,699
Eraste Landry Road Extension Caffery/LA 93	100,000	41,144	12,467	46,389
I-10 Frontage Roads -				
Northwest University/Caffery	1,250,000	122,850	23,728	1,103,422
Southwest University/Caffery	1,000,000	89,192	92,892	817,916
Northeast I-49/University	473,384	140,925	37,219	295,240
Southeast I-49/University	750,000	43,260	7,605	699,135
Doc Duhon/Robley Drive Extension	200,000	101,321	84,713	13,966
Kaliste Saloom Frontage Collect	1,300,000	49,942	36,627	1,213,431
Teurlings Road Extension	250,000	167,917	126	81,957
Verot School at Rue Louis XIV Intersection	284,000	241,963	41,109	928
Bluebird Drive/Ambassador Caffery/Beaullieu	150,000	94,280	11,894	43,826
Ambassador Caffery Parkway LTS/LA 339	100,000	-	-	100,000
Louisiana Avenue Extension Phase IIA	276,616	-	612	276,004
Camellia Boulevard Extension	11,500,000	10,980,093	475,269	44,638
Camellia at Kaliste Saloom Intersection Improvement	2,000,000	204,075	1,795,925	-
Eraste Landry Road Widening Phase I	3,700,000	1,165	286,271	3,412,564
Camellia at Johnston Intersection Improvement	50,000	6	-	49,994
I-10 Frontage Roads -				
Northeast I-10/Louisiana Avenue	250,000	-	7,535	242,465
Southeast I-10/Louisiana Avenue	250,000	-	4,953	245,047
Citywide Sidewalks	200,000	-	31,388	168,612
Intersection Improvement - Verot at Beadle	260,000	-	151,319	108,681
	<u>\$24,379,000</u>	<u>\$12,287,402</u>	<u>\$ 3,111,684</u>	<u>\$ 8,979,914</u>

(continued)

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

SCHEDULE OF EXPENDITURES COMPARED  
TO CAPITAL BUDGET (GAAP BASIS) (CONTINUED)  
Year Ended October 31, 2000

	Project Authorization	Expenditures		Balance of Incomplete Projects
		Prior Years	Current Year	
Drainage projects:				
Coulee Ile des Cannes - Lateral 8B	\$ 80,000	\$ 78,938	\$ -	\$ 1,062
Belle Terre Coulee	1,171,000	473,473	649,257	48,270
Edna Drive Coulee Phase I and II	83,000	78,912	1,713	2,375
Coulee Ile des Cannes Lateral 7	100,000	11	99,989	-
Coulee Ile des Cannes - 7 Phase II/III	838,000	128,831	552,138	157,031
Ivanhoe Coulee IIB	240,000	-	-	240,000
Maryview Farm Road Drainage Phase II	700,000	25	15,759	684,216
Coulee Des Poche Lateral	100,000	-	100,000	-
Coulee Mine Improvements - Phase I	2,261,000	1,165	285,039	1,974,796
Gerald Drive Coulee	30,000	24,224	-	5,776
Meadow Lane/Sunny Lane Drainage	92,000	-	-	92,000
Comprehensive Drainage Analysis	100,000	79,565	20,096	339
McKinley Drainage	50,000	50,000	-	-
	<u>\$ 5,845,000</u>	<u>\$ 915,144</u>	<u>\$ 1,723,991</u>	<u>\$ 3,205,865</u>
Parks and Recreation projects:				
Multi-Purpose Field Complex	\$ 957,889	\$ 206,038	\$ 749,958	\$ 1,893
Neyland Park Multi-Purpose Center	2,200,000	965,995	1,201,330	32,675
Swimming Complex (O J Mouton)	150,000	87,572	-	62,428
New Golf Course	2,000,000	1,984,167	11,427	4,406
Operation and Maintenance Building - Vieux Chenes	500,000	25,083	389,077	85,840
	<u>\$ 5,807,889</u>	<u>\$ 3,268,855</u>	<u>\$ 2,351,792</u>	<u>\$ 187,242</u>
	<u>\$36,031,889</u>	<u>\$16,471,401</u>	<u>\$ 7,187,467</u>	<u>\$12,373,021</u>

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

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
Year Ended October 31, 2000  
With Comparative Totals for Year Ended October 31, 1999

	2000				1999
	Total	Streets	Drainage	Recreation	
Revenues:					
Investment income	\$ 712,189	\$ 584,377	\$ 13,543	\$ 114,269	\$ 2,604
Miscellaneous	<u>1,210</u>	<u>953</u>	<u>49</u>	<u>208</u>	<u>-</u>
Total revenues	<u>\$ 713,399</u>	<u>\$ 585,330</u>	<u>\$ 13,592</u>	<u>\$ 114,477</u>	<u>\$ 2,604</u>
Expenditures:					
Current -					
General government	\$ 46,342	\$ 32,694	\$ 4,222	\$ 9,426	\$ 43,221
Capital projects	<u>1,620,679</u>	<u>947,750</u>	<u>276,869</u>	<u>396,060</u>	<u>1,389,883</u>
Total expenditures	<u>\$ 1,667,021</u>	<u>\$ 980,444</u>	<u>\$ 281,091</u>	<u>\$ 405,486</u>	<u>\$ 1,433,104</u>
Deficiency of revenues over expenditures	\$ (953,622)	\$ (395,114)	\$ (267,499)	\$ (291,009)	\$ (1,430,500)
Other financing sources (uses):					
Proceeds from sale of bonds	-	-	-	-	14,500,000
Transfers to other funds	<u>(644,526)</u>	<u>(528,857)</u>	<u>(12,256)</u>	<u>(103,413)</u>	<u>(1,304,545)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$(1,598,148)	\$ (923,971)	\$ (279,755)	\$ (394,422)	\$11,764,955
Fund balance, beginning	<u>11,764,955</u>	<u>9,266,207</u>	<u>473,081</u>	<u>2,025,667</u>	<u>-</u>
Fund balance, ending	<u>\$10,166,807</u>	<u>\$8,342,236</u>	<u>\$ 193,326</u>	<u>\$1,631,245</u>	<u>\$11,764,955</u>

See Notes to Financial Statements.

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

SCHEDULE OF EXPENDITURES COMPARED TO  
CAPITAL BUDGET (GAAP BASIS)  
Year Ended October 31, 2000

	Project Authorization	Expenditures		Balance of Incomplete Projects
		Prior Years	Current Year	
Street projects:				
Ambassador Caffery at Ridge Intersection Improvement	\$ 75,000	\$ -	\$ -	\$ 75,000
Congress Widening at Bertrand	40,000	-	14,819	25,181
Camellia Boulevard Extension	9,000,000	-	926,310	8,073,690
South Domingue Extension Phase II - Ridge/Target	75,000	2,935	6,621	65,444
Ambassador Caffery at Holmes Intersection Improvement	75,000	-	-	75,000
Ambassador Caffery at Tucker Intersection Improvement	75,000	-	-	75,000
	<u>\$ 9,340,000</u>	<u>\$ 2,935</u>	<u>\$ 947,750</u>	<u>\$ 8,389,315</u>
Drainage projects:				
Belle Terre Outfall	\$ 800,000	\$ 700,000	\$ 100,000	\$ -
Coulee Ile des Cannes Lateral 7D	150,000	31,948	101,304	16,748
Comprehensive Drainage Analysis	200,000	-	75,500	124,500
Isaac Verot Lateral 2A1	50,000	-	65	49,935
	<u>\$ 1,200,000</u>	<u>\$ 731,948</u>	<u>\$ 276,869</u>	<u>\$ 191,183</u>
Parks and Recreation projects:				
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	-	251,060	248,940
	<u>\$ 2,696,280</u>	<u>\$ 655,000</u>	<u>\$ 396,060</u>	<u>\$ 1,645,220</u>
	<u>\$13,236,280</u>	<u>\$ 1,389,883</u>	<u>\$ 1,620,679</u>	<u>\$10,225,718</u>

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

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
Year Ended October 31, 2000  
With Comparative Totals for Year Ended October 31, 1999

	2000				1999
	Total	Streets	Drainage	Recreation	
Revenues:					
Investment income	\$ 1,772,902	\$ 1,204,048	\$ 476,515	\$ 92,339	\$ 48,582
Expenditures:					
Current -					
General government	\$ 449,907	\$ 336,396	\$ 90,161	\$ 23,350	\$ 63,609
Capital projects	6,285,874	5,500,443	518,802	266,629	6,247,318
Total					
expenditures	\$ 6,735,781	\$ 5,836,839	\$ 608,963	\$ 289,979	\$ 6,310,927
Deficiency of revenues over expenditures	\$(4,962,879)	\$(4,632,791)	\$ (132,448)	\$ (197,640)	\$(6,262,345)
Other financing sources (uses):					
Proceeds from sale of bonds	-	-	-	-	40,100,000
Transfers to other funds	(1,609,684)	(1,093,200)	(432,646)	(83,838)	(3,465,046)
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$(6,572,563)	\$(5,725,991)	\$ (565,094)	\$ (281,478)	\$30,372,609
Fund balance, beginning	30,372,609	21,889,546	6,962,000	1,521,063	-
Fund balance, ending	\$23,800,046	\$16,163,555	\$6,396,906	\$1,239,585	\$30,372,609

See Notes to Financial Statements.

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

SCHEDULE OF EXPENDITURES COMPARED TO  
CAPITAL BUDGET (GAAP BASIS)  
Year Ended October 31, 2000

	Project Authorization	Expenditures		Balance of Incomplete Projects
		Prior Years	Current Year	
Street projects:				
Ambassador Caffery at Ridge Road	\$ 974,269	\$ -	\$ 126,615	\$ 847,654
Eraste Landry Extension - Caffery/LA93	231,000	-	-	231,000
Rue de Belier Extension - Hwy. 93	1,525,000	-	586,118	938,882
Doc Duhon/Robley Drive Extension	100,000	-	100,000	-
Kaliste Saloom Frontage/ Phase I	1,765,713	209,430	35,231	1,521,052
Teurling Road Extension	3,393,000	1,491,998	1,670,734	230,268
Kaliste Saloom Frontage/ Phase II	375,000	190,389	116,974	67,637
Verot School Road at Rue Louis XIV	271,000	201,160	69,755	85
Kaliste Saloom Frontage and Collect Street	39,785	-	39,784	1
South College Road Phase I - Pinhook/Kaliste Saloom	500,000	-	122	499,878
Louisiana Avenue Extension Phase IID - Pont Des Mouton/GL S	532,489	-	1,435	531,054
Pont Des Mouton East Phase I	616,905	-	65,745	551,160
Eraste Landry Widening - Phase II and IIA	1,800,000	-	9,181	1,790,819
Congress Street Widening at Bertrand	2,018,000	1,631,629	376,255	10,116
Dulles Drive Extension (To LA 93)	100,000	-	-	100,000
Devalcourt Drive Extension Dulles/Bertrand/Billeaud Realignment	2,725,000	1,047,001	1,107,223	570,776
561,000	550,000	11,000	-	
East Verot School Road Widening	100,000	21,080	12,345	66,575
Louisiana Avenue Extension Phase IIA - Willow/Alexander	5,073,384	-	14,521	5,058,863
North St. Antoine Street Extension - Pont Des Mouton	100,000	-	38	99,962

(continued)



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

SCHEDULE OF EXPENDITURES COMPARED TO  
CAPITAL BUDGET (GAAP BASIS) (CONTINUED)  
Year Ended October 31, 2000

	Project Authorization	Expenditures		Balance of Incomplete Projects
		Prior Years	Current Year	
Street projects (continued):				
Louisiana Avenue Extension Phase IIB - Alexander/I-10	500,000	-	2,386	497,614
Louisiana Avenue Extension Phase IIC - I-10 Pont Des Mouton	500,000	-	359	499,641
Tidelands Drive Extension	310,000	156,023	26,048	127,929
Luke Street Extension	310,000	-	245,395	64,605
Eraste Landry Road Phase I	321,455	-	321,455	-
West Pont Des Mouton Road Widening	1,000,000	-	25,024	974,976
South Domingue Extension Phase I - Demas/Ridge	500,000	-	156,801	343,199
Moss/Alexander Street Intersection Improvements	400,000	-	-	400,000
Evangeline Thruway at Willow	50,000	-	-	50,000
Citywide Sidewalks	200,000	-	4,317	195,683
Intersection Improvements - Verot at Digby	<u>377,667</u>	<u>1,643</u>	<u>375,582</u>	<u>442</u>
	<u>\$27,270,667</u>	<u>\$ 5,500,353</u>	<u>\$ 5,500,443</u>	<u>\$16,269,871</u>
Drainage projects:				
Belle Terre Outfall	\$ 70,000	\$ -	\$ 11	\$ 69,989
Edna Drive Coulee - Phase I and II	2,300,000	18,391	302,519	1,979,090
Coulee Ile des Cannes, Lateral 8B	200,000	95,906	24,573	79,521
Ivanhoe Coulee Phase IIB	600,000	3,470	28,204	568,326
Coulee Des Poche Lateral/Merchants	1,050,000	-	10,625	1,039,375
Debaillon Coulee Phase I and II	1,000,000	-	33,542	966,458
Luke Street Outfall	50,000	-	-	50,000
Gerald Drive Coulee	50,000	49,461	-	539
Meadow Lane/Sunny Lane Drainage	283,002	-	381	282,621
Oak Coulee	750,000	-	697	749,303
Walker Road Drainage	250,000	-	734	249,266
McKinley Street Drainage	248,000	198,147	47,750	2,103
McKinley/St. Mary Drainage	100,000	-	-	100,000

(continued)

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

SCHEDULE OF EXPENDITURES COMPARED TO  
CAPITAL BUDGET (GAAP BASIS) (CONTINUED)  
Year Ended October 31, 2000

	Project Authorization	Expenditures		Balance of Incomplete Projects
		Prior Years	Current Year	
<i>Drainage projects (continued):</i>				
Nezida Outfall	111,750	-	41,858	69,892
Sunbeam Coulee	<u>100,000</u>	<u>-</u>	<u>27,908</u>	<u>72,092</u>
	<u>\$ 7,162,752</u>	<u>\$ 365,375</u>	<u>\$ 518,802</u>	<u>\$ 6,278,575</u>
 <i>Parks and Recreation projects:</i>				
New Golf Course Purchase/Development	<u>\$ 1,903,670</u>	<u>\$ 381,589</u>	<u>\$ 266,629</u>	<u>\$ 1,255,452</u>
	<u>\$36,337,089</u>	<u>\$ 6,247,317</u>	<u>\$ 6,285,874</u>	<u>\$23,803,898</u>

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

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 Year Ended October 31, 2000

	<u>Total</u>	<u>Streets</u>	<u>Drainage</u>
Revenues:			
Miscellaneous	\$ 460	\$ 221	\$ 239
Expenditures:			
Capital projects	<u>2,136,535</u>	<u>1,026,104</u>	<u>1,110,431</u>
Excess (deficiency) of revenues over expenditures	\$(2,136,075)	\$(1,025,883)	\$(1,110,192)
Fund balance, beginning	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance (deficit), ending	<u>\$(2,136,075)</u>	<u>\$(1,025,883)</u>	<u>\$(1,110,192)</u>

See Notes to Financial Statements.

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

SCHEDULE OF EXPENDITURES COMPARED TO  
CAPITAL BUDGET (GAAP BASIS)  
Year Ended October 31, 2000

Project Authorization	Expenditures		Balance of Incomplete Projects	
	Prior Years	Current Year		
<b>Street projects:</b>				
Doc Duhon/Robley	\$ 300,000	\$ -	\$ 27,114	\$ 272,886
Kaliste Saloom Collector Road Phase II	766,000	-	461,982	304,018
Kaliste Saloom Collector Road Phase I	3,000,000	-	399	2,999,601
Bluebird Drive Extension - Ambassador Caffery/ Beaullieu	1,876,000	-	5,203	1,870,797
Dulles Drive Extension	200,000	-	-	200,000
Eraste Landry Road Extension	950,000	-	-	950,000
West Willow Street Extension	668,000	-	498,000	170,000
Intersection Improvement - Verot School at Beadle	435,000	-	33,406	401,594
	<u>\$ 8,195,000</u>	<u>\$ -0-</u>	<u>\$ 1,026,104</u>	<u>\$ 7,168,896</u>
<b>Drainage projects:</b>				
Edna Drive Coulee, Phase II	\$ 200,000	\$ -	\$ -	\$ 200,000
Coulee Ile des Cannes - Lateral 7D	250,000	-	46,995	203,005
Lateral 8B	100,000	-	-	100,000
Maryview Farm Road Drainage Phase III	100,000	-	77,306	22,694
Coulee Des Poche	1,000,000	-	320,957	679,043
Stone Avenue Outfall Phase IIIA	800,000	-	656,439	143,561
West Farrell Road Outfall Improvement	50,000	-	8,734	41,266
	<u>\$ 2,500,000</u>	<u>\$ -0-</u>	<u>\$ 1,110,431</u>	<u>\$ 1,389,569</u>
	<u>\$10,695,000</u>	<u>\$ -0-</u>	<u>\$ 2,136,535</u>	<u>\$ 8,558,465</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  
Years Ended October 31, 2000 and 1999

	<u>2000</u>	<u>1999</u>
Revenues:		
Investment income	\$ 61,916	\$ -
Miscellaneous	<u>800</u>	<u>90</u>
Total revenues	<u>\$ 62,716</u>	<u>\$ 90</u>
Expenditures:		
Current -		
General government	\$ 16,095	\$ -
Capital projects	<u>551,382</u>	<u>42,595</u>
Total expenditures	<u>\$ 567,477</u>	<u>\$ 42,595</u>
Excess (deficiency) of revenues over expenditures	\$ (504,761)	\$ (42,505)
Other financing sources (uses):		
Proceeds from sale of certificates	1,500,000	-
Transfers to other funds	<u>(135,000)</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ 860,239	\$ (42,505)
Fund balance (deficit), beginning	<u>(42,505)</u>	<u>-</u>
Fund balance (deficit), ending	<u>\$ 817,734</u>	<u>\$ (42,505)</u>

See Notes to Financial Statements.

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

SCHEDULE OF EXPENDITURES COMPARED TO  
CAPITAL BUDGET (GAAP BASIS)  
Year Ended October 31, 2000

	Project Authorization	Expenditures		Balance of Incomplete Projects
		Prior Years	Current Year	
Projects:				
VFD Fire Trucks	\$ 500,000	\$ -	\$ 156	\$ 499,844
Parish Courthouse Improvements	214,000	15,483	86,435	112,082
Adult Correctional Facility Improvements	<u>572,000</u>	<u>27,112</u>	<u>464,791</u>	<u>80,097</u>
	<u>\$1,286,000</u>	<u>\$ 42,595</u>	<u>\$ 551,382</u>	<u>\$ 692,023</u>

## 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 an independent contractor; whereby, the City bills and collects a monthly service charge from residents and is, in turn, billed a monthly service charge per household by the contractor. 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, 2000  
With Comparative Totals for October 31, 1999

ASSETS	<u>Utilities System Fund</u>	<u>Lafayette Public Power Authority</u>
<b>CURRENT ASSETS</b>		
Cash	\$ 2,762,846	\$ 6,297,397
Investments	1,506,546	-
Accrued interest receivable	1,697	-
Accounts receivable, net	24,834,523	21,501
Special assessments receivable	13,911	-
Due from other funds	245,554	-
Inventories, net of allowance for obsolescence	2,758,659	7,271,685
Prepaid expenses	<u>93,638</u>	<u>-</u>
Total current assets	<u>\$ 32,217,374</u>	<u>\$ 13,590,583</u>
<b>RESTRICTED ASSETS</b>		
Cash	\$ 6,037,920	\$ 13,485,061
Investments	85,511,796	22,208,292
Receivables	<u>797,532</u>	<u>216,189</u>
Total restricted assets	<u>\$ 92,347,248</u>	<u>\$ 35,909,542</u>
<b>PLANT AND EQUIPMENT</b>		
Land	\$ -	\$ -
Buildings and site improvements	-	-
Equipment	-	-
Utility plant and equipment	415,320,310	151,552,070
Accumulated depreciation	(152,746,738)	(86,392,892)
Utility plant acquisition adjustments	59,403,366	-
Accumulated amortization	(29,223,324)	-
Construction in progress	<u>21,711,308</u>	<u>300,338</u>
Total plant and equipment	<u>\$ 314,464,922</u>	<u>\$ 65,459,516</u>
<b>OTHER ASSETS</b>		
Special assessments receivable	<u>\$ 84,477</u>	<u>\$ -0-</u>
<b>DEFERRED DEBITS</b>		
Costs to be recovered from future billings	\$ -	\$ 13,568,358
Unamortized debt discount and expense	158,816	709,915
Miscellaneous	<u>148,727</u>	<u>32,406</u>
Total deferred debits	<u>\$ 307,543</u>	<u>\$ 14,310,679</u>
Total assets	<u>\$ 439,421,564</u>	<u>\$ 129,270,320</u>



Environmental Services Disposal Fund	Animal Control Shelter Fund	Totals	
		October 31, 2000	October 31, 1999
\$ -	\$ 1,573	\$ 9,061,816	\$ 4,347,908
-	22,828	1,529,374	4,389,522
-	363	2,060	2,351
1,736,746	13,294	26,606,064	19,793,573
-	-	13,911	12,677
222	-	245,776	741,475
-	-	10,030,344	12,428,709
-	-	93,638	72,903
<u>\$ 1,736,968</u>	<u>\$ 38,058</u>	<u>\$ 47,582,983</u>	<u>\$ 41,789,118</u>
\$ -	\$ -	\$ 19,522,981	\$ 19,242,184
-	-	107,720,088	115,154,073
-	-	1,013,721	1,484,172
<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 128,256,790</u>	<u>\$ 135,880,429</u>
\$ 3,147,688	\$ -	\$ 3,147,688	\$ 3,147,688
2,570,471	499,185	3,069,656	3,061,783
1,153,746	356,227	1,509,973	1,316,279
-	-	566,872,380	544,951,844
(2,986,815)	(653,832)	(242,780,277)	(229,826,937)
-	-	59,403,366	59,405,499
-	-	(29,223,324)	(27,355,503)
-	-	22,011,646	20,169,610
<u>\$ 3,885,090</u>	<u>\$ 201,580</u>	<u>\$ 384,011,108</u>	<u>\$ 374,870,263</u>
\$ -0-	\$ -0-	\$ 84,477	\$ 65,847
\$ -	\$ -	\$ 13,568,358	\$ 16,595,871
-	-	868,731	1,021,710
-	-	181,133	131,121
<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 14,618,222</u>	<u>\$ 17,748,702</u>
<u>\$ 5,622,058</u>	<u>\$ 239,638</u>	<u>\$ 574,553,580</u>	<u>\$ 570,354,359</u>

(continued)

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

COMBINING BALANCE SHEET (CONTINUED)  
October 31, 2000  
With Comparative Totals for October 31, 1999

LIABILITIES AND FUND EQUITY	<u>Utilities System Fund</u>	<u>Lafayette Public Power Authority</u>
<b>CURRENT LIABILITIES (payable from current assets)</b>		
Cash overdraft	\$ -	\$ -
Accounts payable - trade	5,212,500	1,099,810
Accounts payable - other	1,682,182	-
Retainage payable	358,204	-
Due to other funds	39,928	37,665
Accrued compensated absences	1,162,687	-
Accrued environmental remediation expense	1,014,116	-
Other current and accrued liabilities	<u>1,460,283</u>	<u>-</u>
Total	<u>\$ 10,929,900</u>	<u>\$ 1,137,475</u>
<b>CURRENT LIABILITIES (payable from restricted assets)</b>		
Revenue bonds payable (due 11/1)	\$ 5,055,000	\$ 9,605,000
Interest coupons payable (due 11/1)	623,313	3,365,787
Customers' deposits	<u>3,934,437</u>	<u>-</u>
Total	<u>\$ 9,612,750</u>	<u>\$ 12,970,787</u>
Total current liabilities	<u>\$ 20,542,650</u>	<u>\$ 14,108,262</u>
<b>OTHER LIABILITIES</b>		
Revolving loan fund advances	\$ 12,739,933	\$ -
Revenue bonds payable	22,540,000	120,751,218
Unamortized loss on bond refunding	<u>(717,031)</u>	<u>(13,627,772)</u>
Total other liabilities	<u>\$ 34,562,902</u>	<u>\$107,123,446</u>
Total liabilities	<u>\$ 55,105,552</u>	<u>\$121,231,708</u>
<b>FUND EQUITY</b>		
Contributed capital	<u>\$ 37,904,512</u>	<u>\$ -0-</u>
Retained earnings (accumulated deficits) -		
Reserved	\$ 82,054,634	\$ 8,038,612
Unreserved:		
Designated for self-insurance	888,705	-
Undesignated (deficit)	<u>263,468,161</u>	<u>-</u>
Total retained earnings (accumulated deficits)	<u>\$ 346,411,500</u>	<u>\$ 8,038,612</u>
Total fund equity	<u>\$ 384,316,012</u>	<u>\$ 8,038,612</u>
Total liabilities and fund equity	<u>\$ 439,421,564</u>	<u>\$129,270,320</u>

See Notes to Financial Statements.

Environmental Services Disposal Fund	Animal Control Shelter Fund	Totals	
		October 31, 2000	October 31, 1999
\$ 864,729	\$ -	\$ 864,729	\$ 1,613,512
1,161,278	4,557	7,478,145	4,348,428
-	-	1,682,182	1,338,030
-	-	358,204	1,324,375
-	10,692	88,285	562,580
109,084	9,276	1,281,047	1,039,154
-	-	1,014,116	1,044,597
27,650	11,143	1,499,076	1,391,005
<u>\$ 2,162,741</u>	<u>\$ 35,668</u>	<u>\$ 14,265,784</u>	<u>\$ 12,661,681</u>
\$ -	\$ -	\$ 14,660,000	\$ 14,070,000
-	-	3,989,100	4,290,641
-	-	3,934,437	4,512,218
<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 22,583,537</u>	<u>\$ 22,872,859</u>
\$ 2,162,741	\$ 35,668	\$ 36,849,321	\$ 35,534,540
\$ -	\$ -	\$ 12,739,933	\$ 13,444,933
-	-	143,291,218	157,784,604
-	-	(14,344,803)	(16,138,466)
<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 141,686,348</u>	<u>\$ 155,091,071</u>
\$ 2,162,741	\$ 35,668	\$ 178,535,669	\$ 190,625,611
\$ 3,671,270	\$ 201,421	\$ 41,777,203	\$ 41,529,124
\$ -	\$ -	\$ 90,093,246	\$ 96,446,346
-	-	888,705	1,707,459
(211,953)	2,549	263,258,757	240,045,819
<u>\$ (211,953)</u>	<u>\$ 2,549</u>	<u>\$ 354,240,708</u>	<u>\$ 338,199,624</u>
\$ 3,459,317	\$ 203,970	\$ 396,017,911	\$ 379,728,748
<u>\$ 5,622,058</u>	<u>\$ 239,638</u>	<u>\$ 574,553,580</u>	<u>\$ 570,354,359</u>

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

BALANCE SHEETS  
October 31, 2000 and 1999

ASSETS	<u>2000</u>	<u>1999</u>
<b>CURRENT ASSETS</b>		
Cash	\$ 2,762,846	\$ 909,099
Investments	1,506,546	4,337,655
Accrued interest receivable	1,697	1,659
Accounts receivable, net	24,834,523	18,376,986
Due from other funds	245,554	583,481
Special assessments receivable	13,911	12,677
Inventories -		
Materials and supplies, net of obsolescence	2,059,981	1,909,854
Fuel oil	698,678	698,678
Prepaid expenses	<u>93,638</u>	<u>66,368</u>
Total current assets	<u>\$ 32,217,374</u>	<u>\$ 26,896,457</u>
<b>RESTRICTED ASSETS</b>		
Cash	\$ 6,037,920	\$ 5,906,085
Investments	85,511,796	93,457,345
Receivables	<u>797,532</u>	<u>1,259,487</u>
Total restricted assets	<u>\$ 92,347,248</u>	<u>\$100,622,917</u>
<b>PLANT AND EQUIPMENT, net of accumulated depreciation and amortization:</b>		
Utilities plant and equipment in service	\$262,573,572	\$248,267,478
Electric plant acquisition adjustments	30,180,042	32,049,996
Construction work in progress	<u>21,711,308</u>	<u>20,101,465</u>
Total plant and equipment	<u>\$314,464,922</u>	<u>\$300,418,939</u>
<b>OTHER ASSETS</b>		
Special assessments receivable	<u>\$ 84,477</u>	<u>\$ 65,847</u>
<b>DEFERRED DEBITS</b>		
Unamortized debt discount and expense	\$ 158,816	\$ 230,361
Miscellaneous	<u>148,727</u>	<u>98,715</u>
Total deferred debits	<u>\$ 307,543</u>	<u>\$ 329,076</u>
Total assets	<u>\$439,421,564</u>	<u>\$428,333,236</u>

See Notes to Financial Statements.

LIABILITIES AND FUND EQUITY	<u>2000</u>	<u>1999</u>
<b>CURRENT LIABILITIES (payable from current assets)</b>		
Accounts payable - trade	\$ 5,212,500	\$ 3,554,465
Accounts payable - other	1,682,182	1,338,030
Contract retainage payable	358,204	1,324,375
Due to other funds (municipality)	39,928	56,934
Accrued expenses:		
Compensated absences	1,162,687	912,551
Environmental remediation liability	1,014,116	1,044,597
Other current and accrued liabilities	<u>1,460,283</u>	<u>1,357,053</u>
Total	<u>\$ 10,929,900</u>	<u>\$ 9,588,005</u>
<b>CURRENT LIABILITIES (payable from restricted assets)</b>		
Revenue bonds payable (due 11/1)	\$ 5,055,000	\$ 4,850,000
Interest coupons payable (due 11/1)	623,313	724,538
Customers' deposits	<u>3,934,437</u>	<u>4,512,218</u>
Total	<u>\$ 9,612,750</u>	<u>\$ 10,086,756</u>
Total current liabilities	<u>\$ 20,542,650</u>	<u>\$ 19,674,761</u>
<b>OTHER LIABILITIES</b>		
DEQ revolving loan fund advances	\$ 12,739,933	\$ 13,444,933
Revenue bonds payable	22,540,000	27,595,000
Less unamortized loss on bond refunding	<u>(717,031)</u>	<u>(1,044,858)</u>
Total other liabilities	<u>\$ 34,562,902</u>	<u>\$ 39,995,075</u>
Total liabilities	<u>\$ 55,105,552</u>	<u>\$ 59,669,836</u>
<b>FUND EQUITY</b>		
Contributed capital -		
Contributions from municipality	\$ 5,317,627	\$ 5,317,627
Contributions in aid of construction	32,139,638	31,956,891
Contributions from property owners	<u>447,247</u>	<u>447,247</u>
Total contributed capital	<u>\$ 37,904,512</u>	<u>\$ 37,721,765</u>
Retained earnings -		
Reserved for revenue bond retirement	\$ 82,054,634	\$ 88,808,980
Unreserved -		
Designated for self-insurance	888,705	1,707,459
Undesignated	<u>263,468,161</u>	<u>240,425,196</u>
Total retained earnings	<u>\$346,411,500</u>	<u>\$330,941,635</u>
Total fund equity	<u>\$384,316,012</u>	<u>\$368,663,400</u>
Total liabilities and fund equity	<u>\$439,421,564</u>	<u>\$428,333,236</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, 2000 and 1999

	<u>2000</u>	<u>1999</u>
Operating revenues:		
General customers	\$ 75,494,046	\$ 73,199,394
Municipality	1,668,362	1,597,287
Sales to other public utilities	26,597,737	23,505,400
Other sales to public authorities	5,017,220	4,745,850
Interdepartmental sales	864,487	880,184
Fuel clause adjustment	45,603,350	37,342,102
Miscellaneous	<u>1,323,003</u>	<u>1,699,336</u>
Total operating revenues	<u>\$156,568,205</u>	<u>\$142,969,553</u>
Operating expenses:		
Production and collection	\$ 94,506,819	\$ 74,495,317
Transmission expenses	4,068,786	3,846,157
Distribution and treatment	7,929,956	7,473,825
Customers' accounting and collecting	3,177,406	3,199,279
Sales promotion expenses	134,809	232,367
Administrative and general	8,778,069	10,201,345
Transfers to City in lieu of taxes	14,828,023	14,190,874
Amortization of utilities plant acquisition adjustments	1,867,822	1,870,633
Depreciation (unallocated)	<u>8,511,315</u>	<u>9,271,076</u>
Total operating expenses	<u>\$143,803,005</u>	<u>\$124,780,873</u>
Operating income	<u>\$ 12,765,200</u>	<u>\$ 18,188,680</u>
Nonoperating revenues (expenses):		
Investment income	\$ 5,717,945	\$ 3,498,057
Interest expense	(1,742,536)	(1,975,799)
Amortization of debt discount	(71,544)	(81,815)
Amortization of loss on bond refunding	(327,827)	(376,934)
Gain on sale of fuel oil	-	424,298
Other, net	<u>(232,500)</u>	<u>(85,830)</u>
Net nonoperating revenues (expenses)	<u>\$ 3,343,538</u>	<u>\$ 1,401,977</u>
Income before operating transfers	\$ 16,108,738	\$ 19,590,657
Other uses:		
Operating transfers out	<u>(638,873)</u>	<u>(187)</u>
Net income	\$ 15,469,865	\$ 19,590,470
Retained earnings, beginning	<u>330,941,635</u>	<u>311,351,165</u>
Retained earnings, ending	<u>\$346,411,500</u>	<u>\$330,941,635</u>
See Notes to Financial Statements.		

Electric		Water		Sewer	
2000	1999	2000	1999	2000	1999
\$ 54,953,555	\$ 53,669,627	\$ 9,418,920	\$ 8,992,073	\$ 11,121,571	\$ 10,537,694
1,497,467	1,453,924	95,391	85,957	75,504	57,406
26,597,737	23,505,400	-	-	-	-
2,855,965	2,894,324	1,808,875	1,525,487	352,380	326,039
806,231	828,455	48,720	43,592	9,536	8,137
45,603,350	37,342,102	-	-	-	-
1,022,278	1,326,264	150,863	203,312	149,862	169,760
<u>\$133,336,583</u>	<u>\$121,020,096</u>	<u>\$ 11,522,769</u>	<u>\$ 10,850,421</u>	<u>\$ 11,708,853</u>	<u>\$ 11,099,036</u>
\$ 90,227,220	\$ 70,734,936	\$ 2,488,728	\$ 2,150,449	\$ 1,790,871	\$ 1,609,932
4,068,786	3,846,157	-	-	-	-
3,656,036	3,446,350	1,047,715	1,083,576	3,226,205	2,943,899
1,930,270	2,006,964	592,496	524,550	654,640	667,765
134,809	232,367	-	-	-	-
5,048,124	6,166,447	1,569,037	1,671,040	2,160,908	2,363,858
11,457,499	10,843,246	1,608,228	1,569,511	1,762,296	1,778,117
1,867,822	1,870,633	-	-	-	-
4,670,307	5,582,632	1,873,102	1,824,833	1,967,906	1,863,611
<u>\$123,060,873</u>	<u>\$104,729,732</u>	<u>\$ 9,179,306</u>	<u>\$ 8,823,959</u>	<u>\$ 11,562,826</u>	<u>\$ 11,227,182</u>
<u>\$ 10,275,710</u>	<u>\$ 16,290,364</u>	<u>\$ 2,343,463</u>	<u>\$ 2,026,462</u>	<u>\$ 146,027</u>	<u>\$ (128,146)</u>

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

STATEMENTS OF CASH FLOWS  
Years Ended October 31, 2000 and 1999

	<u>2000</u>	<u>1999</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Operating income	\$ 12,765,200	\$ 18,188,680
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation and amortization	10,379,137	11,141,709
Provision for uncollectible accounts	659,902	582,782
Water tapping fees	130,065	106,515
Gain on sale of fuel oil	-	424,298
Other	(333,504)	(226,135)
Changes in assets and liabilities:		
Increase in receivables	(6,779,512)	(1,202,693)
(Increase) decrease in inventory	(150,127)	806,082
Increase in prepaid expenses and clearing accounts	(77,281)	(70,620)
Increase (decrease) in accounts payable	2,402,662	(44,768)
Increase in other accrued liabilities	<u>592,588</u>	<u>435,491</u>
Net cash provided by operating activities	<u>\$ 19,589,130</u>	<u>\$ 30,141,341</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>		
Transfers to other funds	\$ (638,873)	\$ (187)
(Decrease) increase in customer deposits, net of refunds	(577,781)	186,357
Interest paid on customer deposits	<u>(368,988)</u>	<u>(81,220)</u>
Net cash provided by (used in) noncapital financing activities	<u>\$ (1,585,642)</u>	<u>\$ 104,950</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Acquisition and construction of capital assets	\$ (25,837,831)	\$ (20,115,229)
Principal paid on revenue bond maturities	(4,850,000)	(4,790,000)
Principal paid on DEQ revolving loan fund	(705,000)	(685,000)
Interest paid on revenue bonds	(1,347,851)	(1,546,682)
Interest paid on DEQ revolving loan fund	(396,626)	(415,022)
Proceeds from DEQ revolving loan fund	-	597,186
Capital contributed by outside parties	<u>120,826</u>	<u>59,899</u>
Net cash used in capital and related financing activities	<u>\$ (33,016,482)</u>	<u>\$ (26,894,848)</u>

(continued)



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

STATEMENTS OF CASH FLOWS (CONTINUED)  
Years Ended October 31, 2000 and 1999

	<u>2000</u>	<u>1999</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Sales (purchases) of investment securities, net	\$ 6,265,591	\$ (9,608,161)
Decrease (increase) in investment in Risk Management Fund	818,754	(313,029)
Collections on special street lighting assessments	42,056	38,008
Interest revenue	<u>4,817,831</u>	<u>6,092,719</u>
Net cash provided by (used in) investing activities	<u>\$ 11,944,232</u>	<u>\$ (3,790,463)</u>
Decrease in cash and cash equivalents	\$ (3,068,762)	\$ (439,020)
Cash and cash equivalents at beginning of year	<u>33,024,280</u>	<u>33,463,300</u>
Cash and cash equivalents at end of year	<u>\$ 29,955,518</u>	<u>\$ 33,024,280</u>
Cash and cash equivalents shown on balance sheet as:		
Current assets:		
Cash	\$ 2,762,846	\$ 909,099
Investments	<u>106,546</u>	<u>37,655</u>
	<u>\$ 2,869,392</u>	<u>\$ 946,754</u>
Restricted assets:		
Cash	\$ 6,037,920	\$ 5,906,085
Investments	<u>21,048,206</u>	<u>26,171,441</u>
	<u>\$ 27,086,126</u>	<u>\$ 32,077,526</u>
	<u>\$ 29,955,518</u>	<u>\$ 33,024,280</u>
Noncash investing and financing activity:		
Fixed assets retired (fully depreciated)	\$ 668,584	\$ 766,946
Net book value of assets retired	28,170	33,790
Street lighting assessments levied	61,921	-0-

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, 2000

	<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, 1999	\$ 94,383,519	\$ 5,574,539	\$ -0-	\$ 88,808,980
Revenues:				
Earnings on investments	\$ 4,605,223	\$ -	\$ 40,998	\$ 4,564,225
Amortization of premium/ (discount)	311,340	-	322,420	(11,080)
Other	408,641	-	-	408,641
Transfers from:				
Receipts Fund	45,001,565	-	7,601,565	37,400,000
Bond and Interest Redemption Fund	6,301,626	6,301,626	-	-
Other funds	<u>6,330</u>	<u>-</u>	<u>-</u>	<u>6,330</u>
Total revenues and transfers	<u>\$ 56,634,725</u>	<u>\$ 6,301,626</u>	<u>\$ 7,964,983</u>	<u>\$ 42,368,116</u>
Total assets available for debt service	<u>\$151,018,244</u>	<u>\$11,876,165</u>	<u>\$ 7,964,983</u>	<u>\$131,177,096</u>
Expenditures:				
Retirement of matured bonds	\$ 5,555,000	\$ 4,850,000	\$ 705,000	\$ -
Payment of matured interest	1,744,478	1,347,852	396,626	-
Payments to General Fund in lieu of taxes	14,828,023	-	-	14,828,023
Transfers to:				
Paying agent	6,301,626	-	6,301,626	-
Receipts Fund	5,405,217	-	561,731	4,843,486
Operations and Maintenance Fund	<u>29,450,953</u>	<u>-</u>	<u>-</u>	<u>29,450,953</u>
Total expenditures and transfers	<u>\$ 63,285,297</u>	<u>\$ 6,197,852</u>	<u>\$ 7,964,983</u>	<u>\$ 49,122,462</u>
Assets restricted for revenue bond debt service, October 31, 2000	<u>\$ 87,732,947</u>	<u>\$ 5,678,313</u>	<u>\$ -0-</u>	<u>\$ 82,054,634</u>

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

STATEMENTS OF REVENUES AND EXPENSES - ELECTRIC DEPARTMENT  
Years Ended October 31, 2000 and 1999

	<u>2000</u>	<u>1999</u>
Operating revenues:		
Sales of electric energy -		
General customers -		
Residential	\$ 26,060,189	\$ 25,513,261
Commercial	<u>28,893,366</u>	<u>28,156,366</u>
	<u>\$ 54,953,555</u>	<u>\$ 53,669,627</u>
Municipality -		
Traffic signals	\$ 89,148	\$ 68,440
Street lighting	615,968	589,967
Other	<u>792,351</u>	<u>795,517</u>
	<u>\$ 1,497,467</u>	<u>\$ 1,453,924</u>
Sales to other utilities	26,597,737	23,505,400
Other sales to public authorities	2,855,965	2,894,324
Interdepartmental sales	806,231	828,455
Fuel clause adjustment	45,603,350	37,342,102
Miscellaneous electric revenues	<u>1,022,278</u>	<u>1,326,264</u>
	<u>\$ 78,383,028</u>	<u>\$ 67,350,469</u>
Total operating revenues	<u>\$133,336,583</u>	<u>\$121,020,096</u>
Operating expenses:		
Production -		
Steam power generation - operation -		
Supervision and engineering	\$ 185,000	\$ 190,840
Fuel	29,262,723	21,238,385
Fuel facilities charge	35,673	-
Steam expenses	487,728	398,587
Electric expenses	519,222	563,223
Miscellaneous steam power expenses	<u>260,645</u>	<u>268,406</u>
	<u>\$ 30,750,991</u>	<u>\$ 22,659,441</u>
Steam power generation - maintenance -		
Supervision and engineering	\$ 218,547	\$ 110,983
Structures	35,135	25,741
Boiler plant	371,389	202,633
Electric plant	617,749	459,319
Miscellaneous steam plant	<u>629,334</u>	<u>729,180</u>
	<u>\$ 1,872,154</u>	<u>\$ 1,527,856</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, 2000 and 1999

	<u>2000</u>	<u>1999</u>
Operating expenses (continued):		
Other power generation - operation -		
Supervision and engineering	\$ 12,366	\$ -
Generation expenses	42,948	-
Miscellaneous other power generation expenses	<u>199,693</u>	<u>141,557</u>
	<u>\$ 255,007</u>	<u>\$ 141,557</u>
Production -		
Other power generation - maintenance -		
Miscellaneous other power generation expenses	<u>\$ 4,343</u>	<u>\$ 14,915</u>
Purchased power	<u>\$ 57,344,725</u>	<u>\$ 46,391,167</u>
Total production expenses	<u>\$ 90,227,220</u>	<u>\$ 70,734,936</u>
Transmission -		
Operation -		
Supervision and engineering	\$ 59,697	\$ 53,930
Station expense	89,012	91,552
Underground line expense	106	138
Transmission by others	3,797,720	3,658,179
Miscellaneous transmission expenses	<u>91,388</u>	<u>713</u>
	<u>\$ 4,037,923</u>	<u>\$ 3,804,512</u>
Maintenance -		
Supervision and engineering	\$ -	\$ 124
Structure	2,582	142
Station equipment	28,106	40,068
Overhead lines	175	1,073
Underground lines	-	80
Miscellaneous transmission expenses	<u>-</u>	<u>158</u>
	<u>\$ 30,863</u>	<u>\$ 41,645</u>
Total transmission expense	<u>\$ 4,068,786</u>	<u>\$ 3,846,157</u>
Distribution -		
Operation -		
Supervision and engineering	\$ 695,434	\$ 670,393
Mapping and information system	245,901	179,933
Station expenses	265,824	162,337
Overhead line expenses	56,485	120,440
Rents	180	-
Miscellaneous distribution expenses	<u>461,152</u>	<u>397,302</u>
	<u>\$ 1,724,976</u>	<u>\$ 1,530,405</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, 2000 and 1999

	<u>2000</u>	<u>1999</u>
Distribution (continued) -		
Maintenance -		
Supervision and maintenance	\$ 43,044	\$ 38,191
Station equipment	33,022	141,888
Overhead lines	1,014,688	969,607
Underground lines	533,015	511,071
Street lighting signal systems	183,243	143,095
Meters	116,534	101,023
Miscellaneous distribution expenses	<u>7,514</u>	<u>11,070</u>
	<u>\$ 1,931,060</u>	<u>\$ 1,915,945</u>
Total distribution expenses	<u>\$ 3,656,036</u>	<u>\$ 3,446,350</u>
Customers' accounting and collecting -		
Supervision	\$ 27,203	\$ 25,924
Meter reading	331,219	278,243
Customer record and collection expenses	868,953	1,036,179
Uncollectible accounts	592,778	517,388
Miscellaneous customer accounts expenses	49,631	58,223
Computer rental	<u>60,486</u>	<u>91,007</u>
	<u>\$ 1,930,270</u>	<u>\$ 2,006,964</u>
Total customers' accounting and collecting expenses	<u>\$ 1,930,270</u>	<u>\$ 2,006,964</u>
Sales promotion -		
Miscellaneous sales expenses	\$ 16,135	\$ 8,532
Advertising	92,433	196,356
Civic promotions	<u>26,241</u>	<u>27,479</u>
	<u>\$ 134,809</u>	<u>\$ 232,367</u>
Total sales promotion expenses	<u>\$ 134,809</u>	<u>\$ 232,367</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, 2000 and 1999

	<u>2000</u>	<u>1999</u>
Administrative and general -		
Administrative and general salaries	\$ 1,621,269	\$ 1,707,506
Office supplies and expenses	357,912	388,516
Outside services employed	662,845	887,317
Property insurance	764,140	963,312
Uninsured losses	-	421,344
Safety meetings and equipment	38,761	30,598
Employee pensions and benefits	1,188,091	1,220,762
Miscellaneous general expenses	701,285	836,002
Rent expense	47,118	44,197
Maintenance of general plant	<u>15,079</u>	<u>17,196</u>
	\$ 5,396,500	\$ 6,516,750
Less administrative and general expenses transferred	<u>(348,376)</u>	<u>(350,303)</u>
Net administrative and general expenses	<u>\$ 5,048,124</u>	<u>\$ 6,166,447</u>
Transfer to City in lieu of taxes	<u>\$ 11,457,499</u>	<u>\$ 10,843,246</u>
Amortization of acquisition adjustment	<u>\$ 1,867,822</u>	<u>\$ 1,870,633</u>
Depreciation	<u>\$ 4,670,307</u>	<u>\$ 5,582,632</u>
Total operating expenses	<u>\$123,060,873</u>	<u>\$104,729,732</u>
Operating income - electric department	<u>\$ 10,275,710</u>	<u>\$ 16,290,364</u>

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

STATEMENTS OF REVENUES AND EXPENSES - WATER DEPARTMENT  
Years Ended October 31, 2000 and 1999

	<u>2000</u>	<u>1999</u>
Operating revenues:		
General customers	\$ 9,418,920	\$ 8,992,073
Municipality	95,391	85,957
Other sales to public authorities	1,808,875	1,525,487
Interdepartmental sales	48,720	43,592
Miscellaneous water revenues	<u>150,863</u>	<u>203,312</u>
Total operating revenues	<u>\$ 11,522,769</u>	<u>\$ 10,850,421</u>
Operating expenses:		
Production -		
Source of supply -		
Maintenance	<u>\$ 1,223</u>	<u>\$ 12,257</u>
Power and pumping -		
Operations -		
Supplies and expense	\$ 233,425	\$ 184,004
Purchased power	<u>331,277</u>	<u>224,587</u>
	<u>\$ 564,702</u>	<u>\$ 408,591</u>
Purification expenses -		
Operation -		
Supervision	\$ 145,823	\$ 128,461
Labor	496,121	505,618
Supplies and expenses	<u>935,720</u>	<u>801,339</u>
	<u>\$ 1,577,664</u>	<u>\$ 1,435,418</u>
Maintenance -		
Supervision	\$ 381	\$ 4,822
Structures and improvements	175,025	133,910
Equipment	<u>169,733</u>	<u>155,451</u>
	<u>\$ 345,139</u>	<u>\$ 294,183</u>
Total production expenses	<u>\$ 2,488,728</u>	<u>\$ 2,150,449</u>
Distribution -		
Operation -		
Supervision and engineering	\$ 59,016	\$ 91,123
Maps and records	189,106	164,488
Other departmental office expenses	32,920	56,790
Distribution lines	288,888	245,861
Removing and resetting meters	8,474	12,723
Miscellaneous meter expenses	<u>-</u>	<u>39,840</u>
	<u>\$ 578,404</u>	<u>\$ 610,825</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, 2000 and 1999

	<u>2000</u>	<u>1999</u>
Distribution (continued) -		
Maintenance -		
Supervision and engineering	\$ -	\$ 15
Structures and improvements	-	502
Distribution mains	123,892	115,604
Labor - Water District North	8,024	12,533
Material and supplies - Water District North	1,358	2,020
Services	290,800	305,169
Meters	25,942	29,212
Hydrants	<u>19,295</u>	<u>7,696</u>
	<u>\$ 469,311</u>	<u>\$ 472,751</u>
Total distribution expenses	<u>\$ 1,047,715</u>	<u>\$ 1,083,576</u>
Customers' accounting and collecting -		
Supervision	\$ 11,657	\$ 10,739
Customers' contracts and orders	136	2,564
Meter reading	299,576	241,893
Collecting	10,244	14,168
Customers' billing and accounting	187,899	187,507
Uncollectible accounts	32,249	31,040
Rents	12,099	18,176
Miscellaneous	<u>38,636</u>	<u>18,463</u>
Total customers' accounting and collecting expenses	<u>\$ 592,496</u>	<u>\$ 524,550</u>
Administrative and general -		
Salaries of general officers and executives	\$ 289,047	\$ 297,329
Other general office salaries	197,451	217,135
General office supplies and expenses	92,042	86,707
Special services	172,101	269,896
Insurance premiums and uninsured losses	203,146	237,585
Employee benefit expenses	443,749	437,470
Maintenance of communication equipment	12,180	2,417
Maintenance of miscellaneous property	11,714	8,464
Rent expense	12,571	10,725
Miscellaneous general expenses	<u>184,222</u>	<u>154,614</u>
	<u>\$ 1,618,223</u>	<u>\$ 1,722,342</u>
Less administrative and general expenses transferred	<u>(49,186)</u>	<u>(51,302)</u>
Net administrative and general expenses	<u>\$ 1,569,037</u>	<u>\$ 1,671,040</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, 2000 and 1999

	<u>2000</u>	<u>1999</u>
Transfer to City in lieu of taxes	\$ <u>1,608,228</u>	\$ <u>1,569,511</u>
Depreciation	\$ <u>1,873,102</u>	\$ <u>1,824,833</u>
Total operating expenses	\$ <u>9,179,306</u>	\$ <u>8,823,959</u>
Operating income - water department	\$ <u>2,343,463</u>	\$ <u>2,026,462</u>

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

STATEMENTS OF REVENUES AND EXPENSES - SEWER DEPARTMENT  
Years Ended October 31, 2000 and 1999

	<u>2000</u>	<u>1999</u>
Operating revenues:		
Metered sales to general customers	\$ 11,121,571	\$ 10,537,694
Municipality	75,504	57,406
Services to other public authorities	352,380	326,039
Interdepartmental sales	9,536	8,137
Miscellaneous sewer revenues	<u>149,862</u>	<u>169,760</u>
Total operating revenues	<u>\$ 11,708,853</u>	<u>\$ 11,099,036</u>
Operating expenses:		
Collection system -		
Operation -		
Supervision and engineering	\$ 104,109	\$ 64,592
Flushing and cleaning labor	89,052	62,966
Other labor	156,203	152,643
Supplies and expenses	85,886	70,366
Pumping power purchased	153,817	178,020
Maps, records, and other expenses	<u>148,873</u>	<u>150,328</u>
	<u>\$ 737,940</u>	<u>\$ 678,915</u>
Maintenance -		
Supervision and engineering	\$ 97,235	\$ 90,427
Services	328,818	204,577
Mains and laterals-labor, materials and supplies	104,358	150,340
Manholes	58,169	50,996
Pumping stations	<u>464,351</u>	<u>434,677</u>
	<u>\$ 1,052,931</u>	<u>\$ 931,017</u>
Total collection expenses	<u>\$ 1,790,871</u>	<u>\$ 1,609,932</u>
Treatment plant -		
Operation -		
Supervision and engineering	\$ 98,971	\$ 74,368
Plant labor	1,625,887	1,530,732
Power purchased	486,999	391,209
Chemicals	306,166	260,571
Supplies and expenses	475,241	434,155
Sewerage labor and expenses	<u>123,446</u>	<u>147,569</u>
	<u>\$ 3,116,710</u>	<u>\$ 2,838,604</u>
Maintenance -		
Supervision and engineering	\$ 89,929	\$ 73,982
Miscellaneous	<u>19,566</u>	<u>31,313</u>
	<u>\$ 109,495</u>	<u>\$ 105,295</u>
Total treatment plant expenses	<u>\$ 3,226,205</u>	<u>\$ 2,943,899</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, 2000 and 1999

	<u>2000</u>	<u>1999</u>
Customers' accounting, collecting and services -		
Customers' accounting and collecting -		
Supervision	\$ 11,973	\$ 10,884
Customers' contracts and orders	234	3,072
Collecting	1,613	874
Customers' billing and accounting	214,510	222,867
Rent and other expenses	37,609	45,840
Uncollectible accounts	<u>34,875</u>	<u>35,364</u>
	<u>\$ 300,814</u>	<u>\$ 318,901</u>
Customers' services -		
Pretreatment labor	\$ 285,214	\$ 239,216
Pretreatment expenses	50,147	107,869
Miscellaneous	<u>18,465</u>	<u>1,779</u>
	<u>\$ 353,826</u>	<u>\$ 348,864</u>
Total customers' accounting, collecting and services	<u>\$ 654,640</u>	<u>\$ 667,765</u>
Administrative and general -		
Salaries of general officers and executives	\$ 466,754	\$ 462,625
Other general office salaries	238,839	271,385
General office supplies and expenses	134,757	161,273
Special services	260,088	335,024
Insurance premiums and uninsured losses	277,855	332,612
Employee benefit expenses	593,739	593,681
Maintenance	18,832	3,415
Rent expense	18,013	17,046
Miscellaneous general expenses	<u>169,027</u>	<u>204,561</u>
	<u>\$ 2,177,904</u>	<u>\$ 2,381,622</u>
Less administrative and general expenses transferred	<u>(16,996)</u>	<u>(17,764)</u>
Net administrative and general expenses	<u>\$ 2,160,908</u>	<u>\$ 2,363,858</u>
Transfer to City in lieu of taxes	<u>\$ 1,762,296</u>	<u>\$ 1,778,117</u>
Depreciation	<u>\$ 1,967,906</u>	<u>\$ 1,863,611</u>
Total operating expenses	<u>\$ 11,562,826</u>	<u>\$ 11,227,182</u>
Operating income (loss) - sewer department	<u>\$ 146,027</u>	<u>\$ (128,146)</u>

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

BALANCE SHEETS  
October 31, 2000 and 1999

ASSETS	<u>2000</u>	<u>1999</u>
<b>CURRENT ASSETS</b>		
Cash	\$ 6,297,397	\$ 3,435,869
Other accounts receivable	21,501	20,394
Accrued interest receivable	-	116
Inventory	7,271,685	9,820,177
Prepaid expenses	-	<u>6,535</u>
Total current assets	<u>\$ 13,590,583</u>	<u>\$ 13,283,091</u>
<b>RESTRICTED ASSETS</b>		
Cash with paying agent	\$ 12,970,787	\$ 12,786,103
Bond fund -		
Cash	43,882	15,595
Investments	16,289,336	16,184,121
Accrued interest receivable	152,142	164,675
Reserve and contingency fund -		
Cash	397,019	515,788
Investments	1,454,086	975,152
Accrued interest receivable	16,715	13,067
Fuel cost stability fund -		
Cash	73,373	18,613
Investments	4,464,870	4,537,455
Accrued interest receivable	<u>47,332</u>	<u>46,943</u>
Total restricted assets	<u>\$ 35,909,542</u>	<u>\$ 35,257,512</u>
<b>PLANT AND EQUIPMENT</b>		
Plant and equipment, at cost, net of accumulated depreciation (2000 \$86,392,892; 1999 \$81,936,547)	\$ 65,159,178	\$ 70,337,749
Construction work in progress	<u>300,338</u>	<u>68,145</u>
Total plant and equipment	<u>\$ 65,459,516</u>	<u>\$ 70,405,894</u>
<b>DEFERRED DEBITS</b>		
Costs to be recovered from future billings	\$ 13,568,358	\$ 16,595,871
Unamortized debt expense	709,915	791,349
Miscellaneous	<u>32,406</u>	<u>32,406</u>
Total deferred debits	<u>\$ 14,310,679</u>	<u>\$ 17,419,626</u>
Total assets	<u>\$129,270,320</u>	<u>\$136,366,123</u>

See Notes to Financial Statements.

LIABILITIES AND FUND EQUITY	<u>2000</u>	<u>1999</u>
CURRENT LIABILITIES (payable from current assets)		
Accounts payable - trade	\$ 1,099,810	\$ 377,277
Due to Lafayette City-Parish Consolidated Government	<u>37,665</u>	<u>469,381</u>
Total	<u>\$ 1,137,475</u>	<u>\$ 846,658</u>
CURRENT LIABILITIES (payable from restricted assets)		
Revenue bonds payable (due 11/1)	\$ 9,605,000	\$ 9,220,000
Interest coupons payable (due 11/1)	<u>3,365,787</u>	<u>3,566,103</u>
Total	<u>\$ 12,970,787</u>	<u>\$ 12,786,103</u>
Total current liabilities	<u>\$ 14,108,262</u>	<u>\$ 13,632,761</u>
OTHER LIABILITIES		
Revenue bonds payable, net of unaccreted discount	\$120,751,218	\$130,189,604
Unamortized loss on bond refunding	<u>(13,627,772)</u>	<u>(15,093,608)</u>
Total other liabilities	<u>\$107,123,446</u>	<u>\$115,095,996</u>
Total liabilities	<u>\$121,231,708</u>	<u>\$128,728,757</u>
FUND EQUITY		
Retained earnings - reserved	<u>\$ 8,038,612</u>	<u>\$ 7,637,366</u>
 Total liabilities and fund equity	 <u>\$129,270,320</u>	 <u>\$136,366,123</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, 2000 and 1999

	<u>2000</u>	<u>1999</u>
Operating revenues:		
Sales of electric energy - Lafayette City-Parish Consolidated Government	<u>\$ 44,125,300</u>	<u>\$ 39,749,420</u>
Operating expenses:		
Production	\$ 28,246,355	\$ 23,639,528
Transmission	153,756	156,107
Administrative and general	2,260,670	2,445,030
Depreciation	4,973,756	5,002,990
Less depreciation to be recovered from future billings	<u>(510,356)</u>	<u>(520,844)</u>
Total operating expenses	<u>\$ 35,124,181</u>	<u>\$ 30,722,811</u>
Operating income	<u>\$ 9,001,119</u>	<u>\$ 9,026,609</u>
Nonoperating revenues (expenses):		
Investment income	\$ 2,053,747	\$ 1,404,817
Interest expense	(6,387,656)	(6,755,190)
Amortization of debt expense	(81,434)	(82,547)
Amortization of loss on reacquired debt	(1,465,836)	(1,511,749)
Gain on disposition of fixed assets	64,373	130,699
Gain on disposition of allowance	26,345	-
Costs recovered through billings to the Lafayette City-Parish Consolidated Government	<u>(8,876,542)</u>	<u>(8,521,409)</u>
Costs to be recovered through future billings to the Lafayette City-Parish Consolidated Government	<u>6,067,130</u>	<u>6,137,019</u>
Net nonoperating expenses	<u>\$ (8,599,873)</u>	<u>\$ (9,198,360)</u>
Net income (loss)	<u>\$ 401,246</u>	<u>\$ (171,751)</u>
Retained earnings, beginning	<u>7,637,366</u>	<u>7,809,117</u>
Retained earnings, ending	<u>\$ 8,038,612</u>	<u>\$ 7,637,366</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, 2000 and 1999

	<u>2000</u>	<u>1999</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Operating income	\$ 9,001,119	\$ 9,026,609
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation (net)	4,463,400	4,482,146
Debt service attributable to coal cars included in inventory	1,238,991	1,238,991
Changes in assets and liabilities:		
Accounts receivable	(1,107)	51,514
Accrued interest receivable	116	958
Inventory	2,548,492	(4,656,505)
Prepaid insurance	6,535	(542)
Accounts payable	722,533	(1,005,076)
Due to other funds	<u>(431,715)</u>	<u>169,457</u>
Net cash provided by operating activities	<u>\$ 17,548,364</u>	<u>\$ 9,307,552</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Acquisition and construction of capital assets	\$ (336,631)	\$ (207,403)
Principal paid on bond maturities	(9,220,000)	(8,750,000)
Interest paid on revenue bonds	(6,931,892)	(7,364,339)
Proceeds on disposition of fixed assets	<u>373,624</u>	<u>297,166</u>
Net cash used in capital and related financing activities	<u>\$ (16,114,899)</u>	<u>\$ (16,024,576)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Interest received on investments	\$ 1,951,960	\$ 1,794,809
Purchases of investment securities (net)	<u>(374,935)</u>	<u>(425,181)</u>
Net cash provided by investing activities	<u>\$ 1,577,025</u>	<u>\$ 1,369,628</u>
Net increase (decrease) in cash and cash equivalents	\$ 3,010,490	\$ (5,347,396)
Cash and cash equivalents at beginning of year	<u>16,771,968</u>	<u>22,119,364</u>
Cash and cash equivalents at end of year	<u>\$ 19,782,458</u>	<u>\$ 16,771,968</u>

See Notes to Financial Statements.

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

BALANCE SHEETS  
October 31, 2000 and 1999

ASSETS	<u>2000</u>	<u>1999</u>
<b>CURRENT ASSETS</b>		
Accounts receivable, net of allowance for uncollectibles (2000 \$15,172; 1999 \$13,393)	\$ 1,736,746	\$ 1,389,966
Due from other funds	<u>222</u>	<u>157,994</u>
Total current assets	<u>\$ 1,736,968</u>	<u>\$ 1,547,960</u>
<b>PLANT AND EQUIPMENT</b>		
Buildings	\$ 659,768	\$ 659,768
Site improvements	1,910,703	1,910,703
Equipment	<u>1,153,746</u>	<u>957,722</u>
	\$ 3,724,217	\$ 3,528,193
Accumulated depreciation	<u>(2,986,815)</u>	<u>(2,884,586)</u>
	\$ 737,402	\$ 643,607
Land	<u>3,147,688</u>	<u>3,147,688</u>
Total plant and equipment	<u>\$ 3,885,090</u>	<u>\$ 3,791,295</u>
Total assets	<u>\$ 5,622,058</u>	<u>\$ 5,339,255</u>
<b>LIABILITIES AND FUND EQUITY</b>		
<b>CURRENT LIABILITIES</b>		
Cash overdraft	\$ 864,729	\$ 1,613,512
Accounts payable	1,161,278	411,262
Accrued compensated absences	109,084	118,378
Other payables	<u>27,650</u>	<u>24,646</u>
Total current liabilities	<u>\$ 2,162,741</u>	<u>\$ 2,167,798</u>
<b>FUND EQUITY</b>		
Contributed capital	\$ 3,671,270	\$ 3,553,383
Accumulated deficit	<u>(211,953)</u>	<u>(381,926)</u>
Total fund equity	<u>\$ 3,459,317</u>	<u>\$ 3,171,457</u>
Total liabilities and fund equity	<u>\$ 5,622,058</u>	<u>\$ 5,339,255</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, 2000 and 1999

	<u>2000</u>	<u>1999</u>
Operating revenues:		
Charges for services -		
Refuse collection	\$ 5,271,413	\$ 5,134,711
Grass cutting	64,159	82,585
Composting charges	261,726	244,242
Miscellaneous	<u>29,472</u>	<u>53,993</u>
Total operating revenues	<u>\$ 5,626,770</u>	<u>\$ 5,515,531</u>
Operating expenses:		
Collection and disposal	\$ 5,667,390	\$ 5,558,142
Administrative and general	525,096	315,752
Depreciation	<u>113,237</u>	<u>119,860</u>
Total operating expenses	<u>\$ 6,305,723</u>	<u>\$ 5,993,754</u>
Operating loss	\$ (678,953)	\$ (478,223)
Nonoperating revenues (expenses):		
Grant revenue	640	15,309
Net loss on sale of machinery and equipment	<u>(1,150)</u>	<u>(7,024)</u>
Loss before operating transfers	\$ (679,463)	\$ (469,938)
Other financing sources:		
Operating transfers in	<u>759,141</u>	<u>431,296</u>
Net income (loss)	\$ 79,678	\$ (38,642)
Add depreciation and loss on assets contributed or funded by other funds that reduce contributed capital	<u>90,295</u>	<u>96,413</u>
Increase (decrease) in retained earnings	\$ 169,973	\$ 57,771
Accumulated deficit, beginning	<u>(381,926)</u>	<u>(439,697)</u>
Accumulated deficit, ending	<u>\$ (211,953)</u>	<u>\$ (381,926)</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, 2000 and 1999

	<u>2000</u>	<u>1999</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Operating loss	\$ (678,953)	\$ (478,223)
Adjustments to reconcile operating loss to net cash used in operating activities:		
Depreciation	113,237	119,860
Provision for uncollectible accounts	45,532	51,765
Changes in assets and liabilities:		
Increase in accounts receivable	(392,312)	(251,697)
Increase in accounts payable	750,016	35,176
Increase (decrease) in accrued compensated absences	(9,294)	34,525
Increase in other payables	<u>3,004</u>	<u>1,854</u>
Net cash used in operating activities	<u>\$ (168,770)</u>	<u>\$ (486,740)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Grant revenue	\$ 640	\$ 15,309
Transfer from other funds	916,913	273,302
Increase (decrease) in cash overdraft	<u>(748,783)</u>	<u>198,129</u>
Net cash provided by noncapital financing activities	<u>\$ 168,770</u>	<u>\$ 486,740</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>\$ 208,182</u>	<u>\$ 7,954</u>
Book value of assets scrapped	<u>\$ 1,150</u>	<u>\$ 7,024</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, 2000 and 1999

	<u>2000</u>	<u>1999</u>
Collection and disposal:		
Personnel cost	\$ 737,593	\$ 778,100
Training costs	7,073	11,542
Transportation	154,433	108,908
Contractual services	4,689,247	4,551,690
Supplies and materials	33,430	44,505
Maintenance	3,314	8,543
Equipment rental	42,300	54,854
Total collection and disposal	<u>\$ 5,667,390</u>	<u>\$ 5,558,142</u>
Administrative and general:		
Administrative cost (reimbursement to General Fund)	\$ 366,825	\$ 140,000
Telephone and utilities	26,223	26,217
Printing and binding	2,178	2,384
Postage	2,768	3,423
Bad debts	45,532	51,765
Professional services	6,967	1,500
Uninsured losses	21,885	32,187
Publication and recordation	14,561	15,801
Regulatory fees and penalties	1,614	2,292
Tourism	26,635	28,262
Miscellaneous	9,908	11,921
Total administrative and general	<u>\$ 525,096</u>	<u>\$ 315,752</u>
Depreciation	<u>\$ 113,237</u>	<u>\$ 119,860</u>
Total operating expenses	<u>\$ 6,305,723</u>	<u>\$ 5,993,754</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
ENTERPRISE FUNDS  
ANIMAL CONTROL SHELTER FUND

BALANCE SHEETS  
October 31, 2000 and 1999

ASSETS	<u>2000</u>	<u>1999</u>
<b>CURRENT ASSETS</b>		
Cash	\$ 1,573	\$ 2,940
Accounts receivable	13,294	6,227
Investments	22,828	51,867
Interest receivable	<u>363</u>	<u>576</u>
Total current assets	<u>\$ 38,058</u>	<u>\$ 61,610</u>
<b>PLANT AND EQUIPMENT</b>		
Buildings and improvements	\$ 499,185	\$ 491,312
Equipment	<u>356,227</u>	<u>358,557</u>
	\$ 855,412	\$ 849,869
Accumulated depreciation	<u>(653,832)</u>	<u>(595,734)</u>
Total plant and equipment	<u>\$ 201,580</u>	<u>\$ 254,135</u>
Total assets	<u>\$ 239,638</u>	<u>\$ 315,745</u>
<b>LIABILITIES AND FUND EQUITY</b>		
<b>CURRENT LIABILITIES</b>		
Accounts payable	\$ 4,557	\$ 5,424
Accrued compensated absences	9,276	8,225
Other payables	11,143	9,306
Due to other funds	<u>10,692</u>	<u>36,265</u>
Total current liabilities	<u>\$ 35,668</u>	<u>\$ 59,220</u>
<b>FUND EQUITY</b>		
Contributed capital	\$ 201,421	\$ 253,976
Retained earnings - unreserved and undesignated	<u>2,549</u>	<u>2,549</u>
Total fund equity	<u>\$ 203,970</u>	<u>\$ 256,525</u>
Total liabilities and fund equity	<u>\$ 239,638</u>	<u>\$ 315,745</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, 2000 and 1999

	<u>2000</u>	<u>1999</u>
Operating revenues:		
Shelter fees	\$ 150,309	\$ 140,773
Miscellaneous	167	321
Total operating revenues	<u>\$ 150,476</u>	<u>\$ 141,094</u>
Operating expenses:		
Cost of services	\$ 412,079	\$ 442,293
Administrative charge	97,478	90,929
Depreciation	<u>58,806</u>	<u>84,947</u>
Total operating expenses	<u>\$ 568,363</u>	<u>\$ 618,169</u>
Operating loss	\$ (417,887)	\$ (477,075)
Nonoperating revenues (expenses):		
Investment income	1,491	2,075
Loss on assets scrapped	<u>(2,170)</u>	<u>(776)</u>
Loss before operating transfers	\$ (418,566)	\$ (475,776)
Other financing sources:		
Operating transfers in	<u>357,589</u>	<u>390,053</u>
Net loss	\$ (60,977)	\$ (85,723)
Add depreciation and loss on assets contributed or funded by other funds or governments that reduces contributed capital	<u>60,977</u>	<u>85,723</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, 2000 and 1999

	<u>2000</u>	<u>1999</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Operating loss	\$ (417,887)	\$ (477,075)
Adjustments to reconcile operating loss to net cash used in operating activities:		
Depreciation	58,806	84,947
Changes in assets and liabilities:		
(Increase) decrease in receivables	(6,854)	3,681
Increase (decrease) in accounts payable	(867)	1,597
Increase (decrease) in other payables	<u>2,889</u>	<u>1,349</u>
Net cash used in operating activities	<u>\$ (363,913)</u>	<u>\$ (385,501)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Operating transfers from other funds	<u>\$ 332,016</u>	<u>\$ 401,103</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Sale (purchase) of investments, net	\$ 29,039	\$ (17,268)
Interest earnings	<u>1,491</u>	<u>2,075</u>
Net cash provided by (used in) investing activities	<u>\$ 30,530</u>	<u>\$ (15,193)</u>
Increase (decrease) in cash and cash equivalents	\$ (1,367)	\$ 409
Cash and cash equivalents at beginning of year	<u>2,940</u>	<u>2,531</u>
Cash and cash equivalents at end of year	<u><u>\$ 1,573</u></u>	<u><u>\$ 2,940</u></u>
Noncash capital and related financing activity:		
Capital assets acquired by contributions from other funds	<u>\$ 8,422</u>	<u>\$ 30,141</u>
Book value of capital assets scrapped	<u>\$ 2,170</u>	<u>\$ 776</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, 2000 and 1999

	<u>2000</u>	<u>1999</u>
Personnel cost	\$ 301,275	\$ 316,033
Materials and supplies	9,948	14,303
Transportation	24,738	22,749
Telephone and utilities	34,387	27,193
Maintenance	3,098	3,908
Printing and binding	1,334	3,873
Contractual services	27,348	29,177
Uniforms	1,496	2,295
Uninsured losses	7,804	21,688
Other	<u>651</u>	<u>1,074</u>
	<u>\$ 412,079</u>	<u>\$ 442,293</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, 2000  
With Comparative Totals for October 31, 1999

ASSETS	<u>Central Vehicle Maintenance</u>	<u>Central Printing</u>
<b>CURRENT ASSETS</b>		
Cash	\$ 33,354	\$ -
Investments	515,816	-
Accrued interest receivable	8,216	-
Due from other funds	-	-
Due from component units	-	-
Due from other governmental agencies	-	-
Accounts receivable	433	149
Inventories, at cost (moving average)	384,879	34,063
Less allowance for obsolescence	(15,663)	-
Prepaid expenses	-	92,039
Total current assets	<u>\$ 927,035</u>	<u>\$ 126,251</u>
<b>PLANT AND EQUIPMENT</b>		
Buildings and improvements	\$ 1,212,005	\$ -
Equipment	<u>900,015</u>	<u>243,459</u>
	\$ 2,112,020	\$ 243,459
Accumulated depreciation	<u>(1,302,502)</u>	<u>(176,515)</u>
Net plant and equipment	<u>\$ 809,518</u>	<u>\$ 66,944</u>
Total assets	<u>\$ 1,736,553</u>	<u>\$ 193,195</u>
<b>LIABILITIES AND FUND EQUITY</b>		
<b>CURRENT LIABILITIES</b>		
Cash overdraft	\$ -	\$ 39,452
Accounts payable	67,620	40,000
Retainage payable	-	-
Unpaid claims liability	-	-
Other payables	46,433	3,713
Due to other funds	-	-
Accrued compensated absences	<u>175,117</u>	<u>5,746</u>
Total current liabilities	<u>\$ 289,170</u>	<u>\$ 88,911</u>
<b>FUND EQUITY</b>		
Contributed capital	\$ 760,639	\$ 78,984
Retained earnings (accumulated deficits)	<u>686,744</u>	<u>25,300</u>
Total fund equity (deficit)	<u>\$ 1,447,383</u>	<u>\$ 104,284</u>
Total liabilities and fund equity	<u>\$ 1,736,553</u>	<u>\$ 193,195</u>

See Notes to Financial Statements.

Self- Insurance Fund	Group Hospital- ization Fund	Totals	
		October 31, 2000	October 31, 1999
\$ 116,987	\$ -	\$ 150,341	\$ 168,134
1,813,296	1,215,319	3,544,431	3,124,545
28,883	19,358	56,457	34,695
1,157	56,948	58,105	171,263
-	-	-	7,527
-	21,413	21,413	-
1,140	159,113	160,835	135,935
-	-	418,942	382,308
-	-	(15,663)	(15,663)
-	-	92,039	30,382
<u>\$ 1,961,463</u>	<u>\$ 1,472,151</u>	<u>\$ 4,486,900</u>	<u>\$ 4,039,126</u>
\$ -	\$ -	\$ 1,212,005	\$ 1,212,005
-	-	1,143,474	1,096,711
<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 2,355,479</u>	<u>\$ 2,308,716</u>
-	-	(1,479,017)	(1,451,311)
<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 876,462</u>	<u>\$ 857,405</u>
<u>\$ 1,961,463</u>	<u>\$ 1,472,151</u>	<u>\$ 5,363,362</u>	<u>\$ 4,896,531</u>
\$ -	\$ 38,211	\$ 77,663	\$ 850,195
177,692	134,710	420,022	632,522
36,423	-	36,423	218,340
5,576,925	1,846,091	7,423,016	8,658,035
-	7,938	58,084	70,876
88,890	-	88,890	-
-	-	180,863	154,625
<u>\$ 5,879,930</u>	<u>\$ 2,026,950</u>	<u>\$ 8,284,961</u>	<u>\$10,584,593</u>
\$ -	\$ -	\$ 839,623	\$ 820,567
(3,918,467)	(554,799)	(3,761,222)	(6,508,629)
<u>\$ (3,918,467)</u>	<u>\$ (554,799)</u>	<u>\$ (2,921,599)</u>	<u>\$ (5,688,062)</u>
<u>\$ 1,961,463</u>	<u>\$ 1,472,151</u>	<u>\$ 5,363,362</u>	<u>\$ 4,896,531</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, 2000  
With Comparative Totals for Year Ended October 31, 1999

	<u>Central Vehicle Maintenance</u>	<u>Central Printing</u>
Operating revenues:		
Charges for services	\$ 3,677,145	\$ 291,049
Miscellaneous	<u>2,406</u>	<u>10</u>
Total operating revenues	\$ 3,679,551	\$ 291,059
Cost of services rendered	<u>3,581,515</u>	<u>320,659</u>
Operating income (loss)	\$ 98,036	\$ (29,600)
Nonoperating revenues (expenses):		
Investment income	10,852	-
State grant	-	-
Gain (loss) on assets scrapped (net)	<u>(8,766)</u>	<u>-</u>
Income (loss) before operating transfers	\$ 100,122	\$ (29,600)
Other financing sources:		
Operating transfers in	<u>-</u>	<u>47,328</u>
Net income (loss)	\$ 100,122	\$ 17,728
Add depreciation and loss on assets contributed or funded by other funds that reduce contributed capital	<u>121,366</u>	<u>19,680</u>
Increase (decrease) in retained earnings	\$ 221,488	\$ 37,408
Retained earnings (accumulated deficits), beginning	<u>465,256</u>	<u>(12,108)</u>
Retained earnings (accumulated deficits), ending	<u>\$ 686,744</u>	<u>\$ 25,300</u>

See Notes to Financial Statements.

Self- Insurance Fund	Group Hospital- ization Fund	Totals	
		October 31, 2000	October 31, 1999
\$ 4,245,483	\$ 9,220,323	\$17,434,000	\$17,826,886
<u>457,363</u>	<u>503,075</u>	<u>962,854</u>	<u>1,858,685</u>
\$ 4,702,846	\$ 9,723,398	\$18,396,854	\$19,685,571
<u>4,599,876</u>	<u>10,451,451</u>	<u>18,953,501</u>	<u>23,180,450</u>
\$ 102,970	\$ (728,053)	\$ (556,647)	\$ (3,494,879)
61,121	75,253	147,226	221,467
-	-	-	22,048
<u>-</u>	<u>-</u>	<u>(8,766)</u>	<u>(1,448)</u>
\$ 164,091	\$ (652,800)	\$ (418,187)	\$ (3,252,812)
<u>-</u>	<u>2,977,220</u>	<u>3,024,548</u>	<u>-</u>
\$ 164,091	\$ 2,324,420	\$ 2,606,361	\$ (3,252,812)
<u>-</u>	<u>-</u>	<u>141,046</u>	<u>131,490</u>
\$ 164,091	\$ 2,324,420	\$ 2,747,407	\$ (3,121,322)
<u>(4,082,558)</u>	<u>(2,879,219)</u>	<u>(6,508,629)</u>	<u>(3,387,307)</u>
<u><u>\$(3,918,467)</u></u>	<u><u>\$(554,799)</u></u>	<u><u>\$(3,761,222)</u></u>	<u><u>\$(6,508,629)</u></u>

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

COMBINING STATEMENT OF CASH FLOWS  
Year Ended October 31, 2000  
With Comparative Totals for Year Ended October 31, 1999

	<u>Central Vehicle Maintenance</u>	<u>Central Printing</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Operating income (loss)	\$ 98,036	\$ (29,600)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:		
Depreciation	112,600	19,680
Changes in assets and liabilities	<u>(68,875)</u>	<u>(38,684)</u>
Net cash provided by (used in) operating activities	<u>\$ 141,761</u>	<u>\$ (48,604)</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>		
Increase (decrease) in cash overdraft	\$ -	\$ 1,276
Transfers from other funds	-	47,328
State grant	<u>-</u>	<u>-</u>
Net cash provided by noncapital financing activities	<u>\$ -0-</u>	<u>\$ 48,604</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Investment income	\$ 6,856	\$ -
Sales (purchases) of investments, net	<u>(135,779)</u>	<u>-</u>
Net cash provided by (used in) investing activities	<u>\$ (128,923)</u>	<u>\$ -0-</u>
Net increase (decrease) in cash and cash equivalents	\$ 12,838	\$ -0-
Cash and cash equivalents at beginning of year	<u>20,516</u>	<u>-</u>
Cash and cash equivalents at end of year	<u>\$ 33,354</u>	<u>\$ -0-</u>
<b>Noncash capital and financing activities:</b>		
Capital assets acquired by contribution from other funds	<u>\$ 159,011</u>	<u>\$ 1,091</u>
Book value of capital assets scrapped	<u>\$ 8,766</u>	<u>\$ -0-</u>

See Notes to Financial Statements.

Self- Insurance Fund	Group Hospital- ization Fund	Totals	
		October 31, 2000	October 31, 1999
\$ 102,970	\$ (728,053)	\$ (556,647)	\$ (3,494,879)
-	-	132,280	130,123
<u>(1,125,934)</u>	<u>(315,935)</u>	<u>(1,549,428)</u>	<u>2,150,842</u>
\$ <u>(1,022,964)</u>	\$ <u>(1,043,988)</u>	\$ <u>(1,973,795)</u>	\$ <u>(1,213,914)</u>
\$ -	\$ (773,808)	\$ (772,532)	\$ 819,203
-	2,977,220	3,024,548	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>645,849</u>
\$ <u>-0-</u>	\$ <u>2,203,412</u>	\$ <u>2,252,016</u>	\$ <u>1,465,052</u>
\$ 48,718	\$ 55,895	\$ 111,469	\$ 265,740
<u>943,615</u>	<u>(1,215,319)</u>	<u>(407,483)</u>	<u>(478,016)</u>
\$ <u>992,333</u>	\$ <u>(1,159,424)</u>	\$ <u>(296,014)</u>	\$ <u>(212,276)</u>
\$ (30,631)	\$ -0-	\$ (17,793)	\$ 38,862
<u>147,618</u>	<u>-</u>	<u>168,134</u>	<u>129,272</u>
\$ <u>116,987</u>	\$ <u>-0-</u>	\$ <u>150,341</u>	\$ <u>168,134</u>
\$ <u>-0-</u>	\$ <u>-0-</u>	\$ <u>160,102</u>	\$ <u>14,607</u>
\$ <u>-0-</u>	\$ <u>-0-</u>	\$ <u>8,766</u>	\$ <u>1,448</u>

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, 2000 and 1999

	<u>2000</u>	<u>1999</u>
Operating revenues:		
Charges for services	\$ 3,677,145	\$ 3,157,936
Miscellaneous	<u>2,406</u>	<u>2,246</u>
Total operating revenues	<u>\$ 3,679,551</u>	<u>\$ 3,160,182</u>
Cost of services rendered:		
Garage and service station expenses	\$ 3,097,099	\$ 2,784,515
Administration and warehousing expenses	371,816	383,931
Depreciation	<u>112,600</u>	<u>104,029</u>
Total cost of services rendered	<u>\$ 3,581,515</u>	<u>\$ 3,272,475</u>
Operating income (loss)	\$ 98,036	\$ (112,293)
Nonoperating revenues (expenses):		
Investment income	10,852	7,415
Loss on assets scrapped (net)	<u>(8,766)</u>	<u>(516)</u>
Net income (loss)	\$ 100,122	\$ (105,394)
Add depreciation and loss on assets contributed or funded by other funds that reduce contributed capital	<u>121,366</u>	<u>104,545</u>
Increase (decrease) in retained earnings	\$ 221,488	\$ (849)
Retained earnings, beginning	<u>465,256</u>	<u>466,105</u>
Retained earnings, ending	<u>\$ 686,744</u>	<u>\$ 465,256</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, 2000 and 1999

	<u>2000</u>	<u>1999</u>
Garage and service station expenses:		
Salaries	\$ 820,069	\$ 858,951
Retirement	56,146	54,741
Miscellaneous	10,170	6,165
Cost of materials used	2,027,631	1,681,372
Transportation	25,171	22,384
Equipment maintenance	11,079	9,035
Contractual services	2,949	2,472
Printing and binding	2,897	4,110
Safety equipment	2,280	2,207
Shop supplies	30,293	30,377
Insurance	<u>108,414</u>	<u>112,701</u>
	<u>\$ 3,097,099</u>	<u>\$ 2,784,515</u>
Administration and warehousing expenses:		
Salaries	\$ 232,202	\$ 251,395
Retirement	15,179	14,652
Miscellaneous	570	389
Transportation	6,100	4,658
Postage	290	344
Auditing fees	1,200	2,460
Janitorial supplies	7,694	9,144
Telephone	7,735	7,527
Utilities	70,048	64,130
Printing and binding	382	494
Safety equipment	102	23
Shop supplies	3,430	1,877
Insurance	<u>26,884</u>	<u>26,838</u>
	<u>\$ 371,816</u>	<u>\$ 383,931</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, 2000 and 1999

	<u>2000</u>	<u>1999</u>
Operating revenues:		
Charges for services	\$ 291,049	\$ 284,524
Miscellaneous	10	-
Total operating revenues	<u>\$ 291,059</u>	<u>\$ 284,524</u>
Cost of services rendered:		
Cost of materials used	\$ 157,269	\$ 173,522
Personnel cost	120,570	130,265
Auditing	1,000	1,000
Depreciation	19,680	26,094
Telephone	798	1,020
Repairs and maintenance	4,713	1,385
Professional services	75	725
Duplicating expenses	16,518	24,101
Other	36	294
Total cost of services rendered	<u>\$ 320,659</u>	<u>\$ 358,406</u>
Operating loss	\$ (29,600)	\$ (73,882)
Nonoperating expenses:		
Loss on disposal of assets	-	(932)
Loss before operating transfers	\$ (29,600)	\$ (74,814)
Other financing sources:		
Operating transfers in	<u>47,328</u>	-
Net income (loss)	\$ 17,728	\$ (74,814)
Add depreciation and loss on assets contributed or funded by other funds that reduce contributed capital	<u>19,680</u>	<u>26,945</u>
Increase (decrease) in retained earnings	\$ 37,408	\$ (47,869)
Retained earnings (accumulated deficit), beginning	<u>(12,108)</u>	<u>35,761</u>
Retained earnings (accumulated deficit), ending	<u>\$ 25,300</u>	<u>\$ (12,108)</u>

See Notes to Financial Statements.

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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, 2000

With Comparative Totals for Year Ended October 31, 1999

	Self- Insurance	Group Hospital- ization	<u>Totals</u>	
			<u>October 31, 2000</u>	<u>October 31, 1999</u>
Operating revenues:				
Charges for services -				
Group insurance	\$ -	\$ 8,835,347	\$ 8,835,347	\$ 8,261,609
Insurance and bonds	661,619	384,976	1,046,595	1,258,716
Uninsured loss reimbursement	3,101,768	-	3,101,768	4,345,655
Administrative	482,096	-	482,096	518,446
Miscellaneous -				
Excess claims recovery	-	437,182	437,182	183,518
Subrogation recoveries	457,363	44,583	501,946	1,661,919
Other	-	21,310	21,310	11,002
Total operating revenues	<u>\$ 4,702,846</u>	<u>\$ 9,723,398</u>	<u>\$ 14,426,244</u>	<u>\$ 16,240,865</u>
Cost of services rendered:				
Administrative fees and insurance premiums	\$ 661,619	\$ 179,538	\$ 841,157	\$ 1,060,511
Professional fees	1,245,303	6,216	1,251,519	1,380,672
Claims and uninsured losses	2,170,921	10,053,858	12,224,779	16,388,548
Personnel cost	415,023	140,317	555,340	583,569
Transportation	3,462	-	3,462	3,802
Materials and supplies	26,210	7,892	34,102	33,224
Telephone	9,517	2,362	11,879	13,124
Travel and meetings	45,353	-	45,353	-
Printing and postage	6,031	20,001	26,032	11,926
Awards and advertising	9,908	-	9,908	21,589
Contractual services	-	41,108	41,108	23,807
Training	3,404	-	3,404	19,862
Other	3,125	159	3,284	8,935
Total cost of services rendered	<u>\$ 4,599,876</u>	<u>\$10,451,451</u>	<u>\$ 15,051,327</u>	<u>\$ 19,549,569</u>
Operating income (loss)	\$ 102,970	\$ (728,053)	\$ (625,083)	\$ (3,308,704)
Nonoperating revenues:				
Investment income	61,121	75,253	136,374	214,052
State grant	-	-	-	22,048
Income (loss) before operating transfers	<u>\$ 164,091</u>	<u>\$ (652,800)</u>	<u>\$ (488,709)</u>	<u>\$ (3,072,604)</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, 2000  
With Comparative Totals for Year Ended October 31, 1999

	<u>Self- Insurance</u>	<u>Group Hospital- ization</u>	<u>Totals</u>	
			<u>October 31, 2000</u>	<u>October 31, 1999</u>
Income (loss) before operating transfers (brought forward)	\$ 164,091	\$ (652,800)	\$ (488,709)	\$ (3,072,604)
Other financing sources:				
Operating transfers in	-	2,977,220	2,977,220	-
Accumulated deficit, beginning	<u>(4,082,558)</u>	<u>(2,879,219)</u>	<u>(6,961,777)</u>	<u>(3,889,173)</u>
Accumulated deficit, ending	<u>\$ (3,918,467)</u>	<u>\$ (554,799)</u>	<u>\$ (4,473,266)</u>	<u>\$ (6,961,777)</u>

See Notes to Financial Statements.

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, 2000

	Retained Earnings (Accumulated Deficit) <u>10/31/99</u>	Revenues, Transfers and Internal <u>Adjustments</u>
<u>Self-Insurance Fund</u>		
Workmen's compensation	\$ (219,974)	\$ 1,036,112
Fire and extended coverage	992,235	43,042
Boiler and machinery	703,425	(259,121)
Auto and general liabilities	(4,280,259)	2,169,507
Fleet collision	(74,804)	97,119
Errors and omissions	(1,181,612)	1,064,551
Contingency reserve	(36,461)	81,059
Other	14,892	49,602
Administrative and general costs	<u>-</u>	<u>482,096</u>
	\$ (4,082,558)	\$ 4,763,967
<u>Group Hospitalization Fund</u>		
Employee hospitalization	<u>(2,879,219)</u>	<u>12,775,871</u>
	<u>\$ (6,961,777)</u>	<u>\$ 17,539,838</u>

<u>Insurance and Bonds</u>	<u>Expenses, Current Year Claims and Changes in Estimates</u>	<u>Retained Earnings (Accumulated Deficit) 10/31/00</u>
\$ 147,154	\$ 1,101,149	\$ (432,165)
241,850	468,451	324,976
246,866	32,461	164,977
1,147	636,681	(2,748,580)
-	90,580	(68,265)
-	1,124,279	(1,241,340)
-	-	44,598
24,602	2,560	37,332
-	482,096	-
<u>\$ 661,619</u>	<u>\$ 3,938,257</u>	<u>\$ (3,918,467)</u>
<u>179,538</u>	<u>10,271,913</u>	<u>(554,799)</u>
<u>\$ 841,157</u>	<u>\$ 14,210,170</u>	<u>\$ (4,473,266)</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, 2000  
With Comparative Totals for October 31, 1999

ASSETS	Agency Funds	Consolidated Cash Account Fund
	Payroll Fund	Fund
Cash	\$ 225,073	\$ 227,437
Investments	-	3,511,291
Accrued interest receivable	-	55,930
Accounts receivable	-	-
Total assets	\$ 225,073	\$ 3,794,658
<b>LIABILITIES AND FUND BALANCES</b>		
Liabilities:		
Accrued liabilities	\$ 220,413	\$ -
Due to other funds	4,660	-
Due to component units	-	3,794,658
Total liabilities	\$ 225,073	\$ 3,794,658
Fund balances:		
Reserved	\$ -	\$ -
Unreserved and undesignated	-	-
Total fund balances	\$ -0-	\$ -0-
Total liabilities and fund balances	\$ 225,073	\$ 3,794,658

See Notes to Financial Statements.

Expendable Trust Funds			Totals	
Investment Trust Fund	Unemployment Compensation Fund	Metrocode Retirement Fund	October 31, 2000	October 31, 1999
\$ 96,718	\$ 17,900	\$ 835	\$ 567,963	\$ 557,482
1,499,129	277,456	12,942	5,300,818	5,419,957
23,879	4,420	206	84,435	60,184
-	-	-	-	300
<u>\$1,619,726</u>	<u>\$ 299,776</u>	<u>\$ 13,983</u>	<u>\$ 5,953,216</u>	<u>\$ 6,037,923</u>
\$ -	\$ -	\$ -	\$ 220,413	\$ 261,694
-	-	-	4,660	4,268
-	-	-	3,794,658	4,232,302
<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 4,019,731</u>	<u>\$ 4,498,264</u>
\$1,619,726	\$ -	\$ 13,983	\$ 1,633,709	\$ 1,257,085
-	299,776	-	299,776	282,574
<u>\$1,619,726</u>	<u>\$ 299,776</u>	<u>\$ 13,983</u>	<u>\$ 1,933,485</u>	<u>\$ 1,539,659</u>
<u>\$1,619,726</u>	<u>\$ 299,776</u>	<u>\$ 13,983</u>	<u>\$ 5,953,216</u>	<u>\$ 6,037,923</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, 2000  
With Comparative Totals for Year Ended October 31, 1999

	Unemployment Compensation Fund	Metrocode Retirement Fund	<u>Totals</u>	
			October 31, 2000	October 31, 1999
Revenues:				
Investment income	\$ 18,496	\$ 885	\$ 19,381	\$ 12,164
Expenditures:				
Current -				
General government:				
Claims	\$ 21,771	\$ -	\$ 21,771	\$ 20,476
Retirement benefits	-	3,592	3,592	3,592
Total expenditures	\$ 21,771	\$ 3,592	\$ 25,363	\$ 24,068
Excess (deficiency) of revenues over expenditures	\$ (3,275)	\$ (2,707)	\$ (5,982)	\$ (11,904)
Other financing sources:				
Transfer from other funds	20,477	-	20,477	9,684
Excess (deficiency) of revenues and other sources over expenditures	\$ 17,202	\$ (2,707)	\$ 14,495	\$ (2,220)
Fund balances, beginning	282,574	16,690	299,264	301,484
Fund balances, ending	\$ 299,776	\$ 13,983	\$ 313,759	\$ 299,264

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, 2000

ASSETS	Balances October 31, <u>1999</u>	<u>Additions</u>	<u>Deductions</u>	Balances October 31, <u>2000</u>
Cash	\$ <u>265,962</u>	<u>\$51,318,996</u>	<u>\$51,359,885</u>	<u>\$ 225,073</u>
LIABILITIES				
Accrued liabilities	\$ 261,694	\$51,264,944	\$51,306,225	\$ 220,413
Due to other funds	<u>4,268</u>	<u>54,052</u>	<u>53,660</u>	<u>4,660</u>
Total liabilities	<u>\$ 265,962</u>	<u>\$51,318,996</u>	<u>\$51,359,885</u>	<u>\$ 225,073</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, 2000

ASSETS	Balances October 31, <u>1999</u>	Net Additions (Deductions)	Balances October 31, <u>2000</u>
Cash	\$ 213,769	\$ 13,668	\$ 227,437
Investments	3,974,401	(463,110)	3,511,291
Accrued interest receivable on investments	<u>44,132</u>	<u>11,798</u>	<u>55,930</u>
Total assets	<u>\$ 4,232,302</u>	<u>\$ (437,644)</u>	<u>\$ 3,794,658</u>
LIABILITIES			
Due to component units	<u>\$ 4,232,302</u>	<u>\$ (437,644)</u>	<u>\$ 3,794,658</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, 2000 and 1999

	<u>2000</u>	<u>1999</u>
Operations:		
Net investment income	\$ <u>83,279</u>	\$ <u>37,856</u>
Distributions to participants from net investment income	\$ <u>(83,279)</u>	\$ <u>(37,856)</u>
Other transactions :		
Participant deposits	\$2,602,513	\$2,363,127
Less distributions to participants	<u>2,223,182</u>	<u>1,935,358</u>
Increase from other transactions and total increase in net assets	\$ 379,331	\$ 427,769
Net assets, beginning	<u>1,240,395</u>	<u>812,626</u>
Net assets, ending	<u>\$1,619,726</u>	<u>\$1,240,395</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, 2000 and 1999

	<u>2000</u>	<u>1999</u>
Revenues:		
Investment income	\$ 18,496	\$ 11,414
Expenditures:		
Current -		
General government:		
Claims	<u>21,771</u>	<u>20,476</u>
Excess (deficiency) of revenues over expenditures	\$ (3,275)	\$ (9,062)
Other financing sources:		
Transfer from City General Fund	14,190	9,497
Transfer from Utility Fund	<u>6,287</u>	<u>187</u>
Excess of revenues and other sources over expenditures	\$ 17,202	\$ 622
Fund balance, beginning	<u>282,574</u>	<u>281,952</u>
Fund balance, ending	<u>\$ 299,776</u>	<u>\$ 282,574</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, 2000 and 1999

	<u>2000</u>	<u>1999</u>
Revenues:		
Investment income	\$ 885	\$ 750
Expenditures:		
Current -		
General government:		
Retirement benefits	<u>3,592</u>	<u>3,592</u>
Deficiency of revenues over expenditures	\$ (2,707)	\$ (2,842)
Fund balance, beginning	<u>16,690</u>	<u>19,532</u>
Fund balance, ending	<u>\$ 13,983</u>	<u>\$ 16,690</u>

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, 2000

	Balance October 31, <u>1999</u>	<u>Additions</u>	<u>Deletions</u>	Balance October 31, <u>2000</u>
General fixed assets:				
Land	\$ 14,507,837	\$ 977,639	\$ -	\$ 15,485,476
Buildings and improvements	88,020,570	6,856,604	951,538	93,925,636
Equipment - Vehicles	25,613,298	2,766,764	542,668	27,837,394
Other	<u>16,319,476</u>	<u>1,894,803</u>	<u>687,978</u>	<u>17,526,301</u>
Total	<u>\$144,461,181</u>	<u>\$12,495,810</u>	<u>\$ 2,182,184</u>	<u>\$154,774,807</u>
Investment in general fixed assets	<u>\$144,461,181</u>	<u>\$12,495,810</u>	<u>\$ 2,182,184</u>	<u>\$154,774,807</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, 2000

	City of Lafayette			
	Heymann Property Note	1961 Sales Tax Bonds	1985 Sales Tax Bonds	Sewer Assessment Bonds
AMOUNT AVAILABLE AND TO BE PROVIDED FOR PAYMENT OF LONG-TERM DEBT				
Amount available in Debt Service Funds for debt retirement	\$ -	\$ 17,342,037	\$ 16,152,676	\$ 104,716
Amount to be provided from:				
Ad valorem taxes	-	-	-	-
Sales and use taxes	-	99,047,963	100,632,324	-
Excess annual revenues	879,283	-	-	-
Assessments	-	-	-	8,395
Total available and to be provided	<u>\$879,283</u>	<u>\$116,390,000</u>	<u>\$116,785,000</u>	<u>\$ 113,111</u>
GENERAL LONG-TERM DEBT PAYABLE				
Accrued compensated absences	\$ -	\$ -	\$ -	\$ -
Notes payable:				
Due within one year	-	-	-	-
Due after one year	879,283	-	-	-
Bonds payable:				
Due within one year	-	5,945,000	4,735,000	-
Due after one year	-	110,445,000	112,050,000	-
Special assessment debt with governmental commitment:				
Due within one year	-	-	-	56,555
Due after one year	-	-	-	56,556
Total general long-term debt	<u>\$879,283</u>	<u>\$116,390,000</u>	<u>\$116,785,000</u>	<u>\$ 113,111</u>

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	Certificates of Indebtedness, Series 1999 Sinking Fund
\$ -	\$ -	\$ 5,411	\$ 338,121	\$ -	\$ 76,633
-	-	-	2,961,879	-	-
30,603,463	20,156,896	2,439,589	-	430,000	1,423,367
<u>30,603,463</u>	<u>20,156,896</u>	<u>\$ 2,445,000</u>	<u>\$ 3,300,000</u>	<u>\$ 430,000</u>	<u>\$ 1,500,000</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
379,236	249,783	-	-	-	-
30,224,227	19,907,113	-	-	-	-
-	-	300,000	2,155,000	61,000	40,000
-	-	2,145,000	1,145,000	369,000	1,460,000
-	-	-	-	-	-
<u>30,603,463</u>	<u>20,156,896</u>	<u>\$ 2,445,000</u>	<u>\$ 3,300,000</u>	<u>\$ 430,000</u>	<u>\$ 1,500,000</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

STATEMENT OF GENERAL LONG-TERM DEBT (CONTINUED)  
October 31, 2000

	Accrued Compensated <u>Absences</u>	<u>Totals</u>	
		<u>October 31, 2000</u>	<u>October 31, 1999</u>
AMOUNT AVAILABLE AND TO BE PROVIDED FOR PAYMENT OF LONG-TERM DEBT			
Amount available in Debt Service Funds for debt retirement	\$ -	\$ 34,019,594	\$ 32,753,254
Amount to be provided from:			
Ad valorem taxes	-	2,961,879	5,006,920
Sales and use taxes	-	199,680,287	209,930,262
Excess annual revenues	3,854,390	59,786,988	58,294,650
Assessments	-	<u>8,395</u>	<u>31,231</u>
Total available and to be provided	<u>\$ 3,854,390</u>	<u>\$296,457,143</u>	<u>\$306,016,317</u>
GENERAL LONG-TERM DEBT PAYABLE			
Accrued compensated absences	\$ 3,854,390	\$ 3,854,390	\$ 3,730,423
Notes payable:			
Due within one year	-	629,019	587,868
Due after one year	-	51,010,623	50,760,359
Bonds payable:			
Due within one year	-	13,236,000	11,418,000
Due after one year	-	227,614,000	239,350,000
Special assessment debt with governmental commitment:			
Due within one year	-	56,555	56,556
Due after one year	-	<u>56,556</u>	<u>113,111</u>
Total general long-term debt	<u>\$ 3,854,390</u>	<u>\$296,457,143</u>	<u>\$306,016,317</u>



LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

SCHEDULE OF CHANGES IN GENERAL LONG-TERM DEBT  
Year Ended October 31, 2000

	Balance October 31, 1999	Long-Term Debt Issued/ Compensation Accrued	Long-Term Debt Retired	Debt Service Funds Operations	Balance October 31, 2000
City of Lafayette -					
Amount available in debt service funds	\$ 32,453,174	\$ -	\$ -	\$ 1,146,255	\$ 33,599,429
Amount to be provided for retirement of long-term debt from:					
Ad valorem taxes	-	-	(15,000)	15,000	-
Sales and use taxes	209,930,262	-	(9,055,000)	(1,194,975)	199,680,287
Excess annual revenues	51,348,227	879,283	(587,868)	-	51,639,642
Assessments	<u>31,231</u>	<u>-</u>	<u>(56,556)</u>	<u>33,720</u>	<u>8,395</u>
Total available and to be provided	<u>\$293,762,894</u>	<u>\$ 879,283</u>	<u>\$ (9,714,424)</u>	<u>\$ -0-</u>	<u>\$284,927,753</u>
General long-term debt payable	<u>\$293,762,894</u>	<u>\$ 879,283</u>	<u>\$ (9,714,424)</u>	<u>\$ -0-</u>	<u>\$284,927,753</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

SCHEDULE OF CHANGES IN GENERAL LONG-TERM DEBT (CONTINUED)  
Year Ended October 31, 2000

	Balance October 31, 1999	Long-Term Debt Issued	Long-Term Debt Retired	Debt Service Funds Operations	Balance October 31, 2000
Lafayette Parish -					
Amount available in debt service funds	\$ 300,080	-	-	\$ 120,085	\$ 420,165
Amount to be provided for retirement of long-term debt from:					
Ad valorem taxes	5,006,920	-	(2,005,000)	(40,041)	2,961,879
Excess annual revenues	<u>3,216,000</u>	<u>1,500,000</u>	<u>(343,000)</u>	<u>(80,044)</u>	<u>4,292,956</u>
Total available and to be provided	<u>\$ 8,523,000</u>	<u>\$ 1,500,000</u>	<u>\$ (2,348,000)</u>	<u>\$ -0-</u>	<u>\$ 7,675,000</u>
General long-term debt payable	<u>\$ 8,523,000</u>	<u>\$ 1,500,000</u>	<u>\$ (2,348,000)</u>	<u>\$ -0-</u>	<u>\$ 7,675,000</u>
Lafayette City-Parish -					
Amount to be provided for retirement of long-term debt from:					
Excess annual revenues	<u>\$ 3,730,423</u>	<u>\$ 123,967</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 3,854,390</u>
General long-term debt payable	<u>\$ 3,730,423</u>	<u>\$ 123,967</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 3,854,390</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 prior 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 prior 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, 2000  
With Comparative Totals for October 31, 1999

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	\$ 3,052,496	\$ 236,152	\$ 75,408
Due from consolidated cash account fund	772,753	-	-	-
Investments	-	-	3,660,355	1,168,829
Accrued interest receivable	-	7,366	58,304	18,618
Accounts receivable	-	268,854	-	-
Taxes receivable	206,846	-	-	-
Due from primary government	-	-	-	-
Other receivables	42,624	153,202	-	-
Restricted assets:				
Cash	-	-	-	-
Due from consolidated cash account fund	-	-	-	-
Investments	-	-	-	-
Accrued interest receivable	-	-	-	-
Loans receivable	-	-	-	-
Deposits	-	7,692	-	-
Land and building	-	-	-	-
Equipment	28,677	-	-	-
Deferred charges	-	-	-	-
Amount to be provided for retirement of general long-term debt	<u>6,591</u>	<u>308,559</u>	<u>-</u>	<u>-</u>
 Total assets	 <u>\$ 1,057,641</u>	 <u>\$ 3,798,169</u>	 <u>\$ 3,954,811</u>	 <u>\$ 1,262,855</u>

City Court of Lafayette	Marshal - City Court of Lafayette	Lafayette Public Trust Financing Authority	Criminal Court Fund	Totals	
				October 31, 2000	October 31, 1999
\$ 3,181,871	\$ 159,353	\$ -	\$ 100	\$ 6,705,530	\$ 6,540,369
-	-	-	-	772,753	597,566
-	-	-	-	4,829,184	4,663,202
-	-	-	18,025	102,313	78,385
-	14,408	-	-	283,262	238,958
-	-	-	-	206,846	156,600
-	-	-	1,056,218	1,056,218	1,040,816
-	-	-	378,343	574,169	947,320
-	-	1,363,807	-	1,363,807	1,290,571
-	-	3,152,298	-	3,152,298	3,870,865
-	-	12,313,438	-	12,313,438	13,074,379
-	-	26,615	-	26,615	32,740
-	-	2,860,196	-	2,860,196	3,792,875
-	-	-	-	7,692	7,692
-	-	-	-	-	29,454
558,975	-	-	191,077	778,729	778,003
-	-	553,782	-	553,782	622,475
-	-	-	-	315,150	379,126
<u>\$ 3,740,846</u>	<u>\$ 173,761</u>	<u>\$20,270,136</u>	<u>\$ 1,643,763</u>	<u>\$ 35,901,982</u>	<u>\$ 38,141,396</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
ALL COMPONENT UNITS

COMBINING BALANCE SHEET (CONTINUED)  
October 31, 2000  
With Comparative Totals for October 31, 1999

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	6,591	453,481	-	-
Other payables	-	-	-	-
Accrued payments - Deferred retirement program	-	-	728,963	-
Due to other governmental agencies	-	-	-	-
Due to primary government	-	-	213,196	-
Deferred revenues	249,470	344,595	-	-
Liabilities (payable from restricted assets):				
Revenue bonds payable	-	-	-	-
Accrued liabilities	-	-	-	-
Leases payable	-	58,668	-	-
Notes payable	-	164,450	-	-
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total liabilities	<u>\$ 256,061</u>	<u>\$ 1,021,194</u>	<u>\$ 942,159</u>	<u>\$ -0-</u>
Fund equity:				
Investment in general fixed assets	\$ 28,677	\$ -	\$ -	\$ -
Retained earnings - Reserved	-	-	-	-
Fund balances - Reserved	-	2,643,909	3,012,652	1,262,855
Unreserved and undesignated	772,903	133,066	-	-
Total fund equity	<u>\$ 801,580</u>	<u>\$ 2,776,975</u>	<u>\$ 3,012,652</u>	<u>\$ 1,262,855</u>
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total liabilities and fund equity	<u>\$ 1,057,641</u>	<u>\$ 3,798,169</u>	<u>\$ 3,954,811</u>	<u>\$ 1,262,855</u>

See Notes to Financial Statements.

<u>City Court of Lafayette</u>	<u>Marshal - City Court of Lafayette</u>	<u>Lafayette Public Trust Financing Authority</u>	<u>Criminal Court Fund</u>	<u>Totals</u>	
				<u>October 31, 2000</u>	<u>October 31, 1999</u>
\$ -	\$ -	\$ -	\$ 1,360,340	\$ 1,360,340	\$ 1,545,688
-	3,229	-	92,346	555,647	341,426
634,635	6,500	-	-	641,135	625,923
-	-	-	-	728,963	769,902
92,006	-	-	-	92,006	75,223
109,478	-	-	-	322,674	94,044
-	-	-	-	594,065	828,638
-	-	6,858,453	-	6,858,453	8,823,874
-	-	47,199	-	47,199	63,474
-	-	-	-	58,668	65,795
-	-	-	-	164,450	217,068
<u>\$ 836,119</u>	<u>\$ 9,729</u>	<u>\$ 6,905,652</u>	<u>\$ 1,452,686</u>	<u>\$11,423,600</u>	<u>\$13,451,055</u>
\$ 558,975	\$ -	\$ -	\$ 191,077	\$ 778,729	\$ 807,457
-	-	9,249,056	-	9,249,056	8,832,887
-	-	-	-	6,919,416	7,278,893
<u>2,345,752</u>	<u>164,032</u>	<u>4,115,428</u>	<u>-</u>	<u>7,531,181</u>	<u>7,771,104</u>
<u>\$ 2,904,727</u>	<u>\$ 164,032</u>	<u>\$13,364,484</u>	<u>\$ 191,077</u>	<u>\$24,478,382</u>	<u>\$24,690,341</u>
<u>\$ 3,740,846</u>	<u>\$ 173,761</u>	<u>\$20,270,136</u>	<u>\$ 1,643,763</u>	<u>\$35,901,982</u>	<u>\$38,141,396</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, 2000  
With Comparative Totals for Year Ended October 31, 1999

	<u>Downtown Development Authority</u>	<u>Cajundome Operating Fund</u>	<u>City Court of Lafayette</u>
<b>Revenues:</b>			
Taxes	\$ 295,026	\$ -	\$ -
Intergovernmental	-	1,229,195	-
Charges for services	-	3,917,647	-
Fines and forfeits	-	-	402,001
Investment income	45,798	163,211	43,971
Miscellaneous	-	<u>54,792</u>	<u>1,477</u>
Total revenues	<u>\$ 340,824</u>	<u>\$ 5,364,845</u>	<u>\$ 447,449</u>
<b>Expenditures:</b>			
Current -			
General government	\$ 10,523	\$ 871,135	\$ 157,272
Economic development and assistance	224,610	-	-
Culture and recreation	-	4,337,667	-
Capital projects	-	<u>861,847</u>	<u>-</u>
Total expenditures	<u>\$ 235,133</u>	<u>\$ 6,070,649</u>	<u>\$ 157,272</u>
Excess (deficiency) of revenues over expenditures	\$ 105,691	\$ (705,804)	\$ 290,177
<b>Other financing sources (uses):</b>			
Proceeds from sale of land	37,184	-	-
Proceeds from issuance of debt	-	25,246	-
Transfers from primary government	38,193	300,000	-
Transfers to primary government	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	\$ 181,068	\$ (380,558)	\$ 290,177
Fund balances, beginning	<u>591,835</u>	<u>3,157,533</u>	<u>2,055,575</u>
Fund balances, ending	<u>\$ 772,903</u>	<u>\$ 2,776,975</u>	<u>\$ 2,345,752</u>

See Notes to Financial Statements.



Marshal - City Court of Lafayette	Lafayette Public Trust Financing Authority	Criminal Court Fund	Totals	
			October 31, 2000	October 31, 1999
\$ -	\$ -	\$ -	\$ 295,026	\$ 310,706
-	-	69,049	1,298,244	1,430,940
116,790	-	29,374	4,063,811	3,963,526
75,675	-	602,075	1,079,751	906,261
1,535	271,577	-	526,092	521,810
<u>1,901</u>	<u>38,921</u>	<u>695,075</u>	<u>792,166</u>	<u>517,386</u>
<u>\$ 195,901</u>	<u>\$ 310,498</u>	<u>\$ 1,395,573</u>	<u>\$ 8,055,090</u>	<u>\$ 7,650,629</u>
\$ 117,356	\$ 8,740	\$ 2,466,672	\$ 3,631,698	\$ 3,129,196
-	-	-	224,610	418,648
-	-	-	4,337,667	4,086,510
-	-	-	<u>861,847</u>	<u>9,451</u>
<u>\$ 117,356</u>	<u>\$ 8,740</u>	<u>\$ 2,466,672</u>	<u>\$ 9,055,822</u>	<u>\$ 7,643,805</u>
\$ 78,545	\$ 301,758	\$ (1,071,099)	\$ (1,000,732)	\$ 6,824
-	-	-	37,184	280,000
-	-	-	25,246	52,597
-	-	1,071,099	1,409,292	1,383,770
-	<u>(1,150,000)</u>	<u>-</u>	<u>(1,150,000)</u>	<u>(300,000)</u>
\$ 78,545	\$ (848,242)	\$ -0-	\$ (679,010)	\$ 1,423,191
<u>85,487</u>	<u>4,963,670</u>	<u>-</u>	<u>10,854,100</u>	<u>9,430,909</u>
<u>\$ 164,032</u>	<u>\$ 4,115,428</u>	<u>\$ -0-</u>	<u>\$10,175,090</u>	<u>\$10,854,100</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, 2000  
With Comparative Totals for Year Ended October 31, 1999

	Firemen's Pension and Relief Fund	Police Pension and Relief Fund	Lafayette Public Trust Financing Authority
	<u>Fund</u>	<u>Fund</u>	<u>Authority</u>
<b>Revenues:</b>			
Contributions from employees	\$ -	\$ -	\$ -
Contributions from employer - Matching contribution	-	-	-
Interest earned on loans	-	-	262,817
Investment income	<u>235,083</u>	<u>77,397</u>	<u>925,841</u>
Total revenues	<u>\$ 235,083</u>	<u>\$ 77,397</u>	<u>\$1,188,658</u>
<b>Operating expenses:</b>			
Annuity benefits	\$ 232,290	\$ 580	\$ -
Disability benefits	-	-	-
Interest on bonds	-	-	623,664
Amortization of bond issue costs	-	-	68,693
General and administrative	-	-	80,132
Transfer to state retirement system	<u>213,196</u>	<u>-</u>	<u>-</u>
Total operating expenses	<u>\$ 445,486</u>	<u>\$ 580</u>	<u>\$ 772,489</u>
Income (loss) before operating transfers	\$ (210,403)	\$ 76,817	\$ 416,169
<b>Other financing sources:</b>			
Operating transfers from primary government	<u>213,196</u>	<u>-</u>	<u>-</u>
Net income (loss)	\$ 2,793	\$ 76,817	\$ 416,169
Fund equity, beginning	<u>3,009,859</u>	<u>1,186,038</u>	<u>8,832,887</u>
Fund equity, ending	<u>\$ 3,012,652</u>	<u>\$ 1,262,855</u>	<u>\$9,249,056</u>

See Notes to Financial Statements.

<u>Totals</u>	
<u>October 31,</u> <u>2000</u>	<u>October 31,</u> <u>1999</u>
\$ -	\$ 46,030
-	47,468
262,817	358,953
<u>1,238,321</u>	<u>1,570,688</u>
<u>\$ 1,501,138</u>	<u>\$ 2,023,139</u>
\$ 232,870	\$ 254,127
-	23,539
623,664	807,577
68,693	85,798
80,132	87,641
<u>213,196</u>	<u>12,373,788</u>
<u>\$ 1,218,555</u>	<u>\$ 13,632,470</u>
\$ 282,583	\$ (11,609,331)
<u>213,196</u>	<u>211,927</u>
\$ 495,779	\$ (11,397,404)
<u>13,028,784</u>	<u>24,426,188</u>
<u>\$ 13,524,563</u>	<u>\$ 13,028,784</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
COMPONENT UNITS  
LAFAYETTE PUBLIC TRUST FINANCING AUTHORITY

STATEMENTS OF CASH FLOWS  
Years Ended October 31, 2000 and 1999

	<u>2000</u>	<u>1999</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Operating income	\$ 416,169	\$ 428,003
Adjustments to reconcile operating income to net cash provided by operating activities:		
Amortization of bond issue cost	68,693	85,798
Accretion of discount on investment	(462,151)	(424,697)
Amortization of bond discount	41,895	23,392
Changes in assets and liabilities:		
Decrease in accrued interest receivable	6,125	5,526
Increase (decrease) in accrued service fees	(1,142)	500
Increase (decrease) in accrued interest on bonds payable	<u>(13,549)</u>	<u>(6,783)</u>
Net cash provided by operating activities	<u>\$ 56,040</u>	<u>\$ 111,739</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Principal collected on mortgage-loans	\$ 932,679	\$ 1,072,317
Principal paid on revenue bonds	<u>(2,007,316)</u>	<u>(2,492,613)</u>
Net cash used in capital and related financing activities	<u>\$ (1,074,637)</u>	<u>\$ (1,420,296)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Principal collected on mortgage-backed securities	\$ 1,075,679	\$ 1,374,439
Net maturities (purchases) of investments	<u>16,154</u>	<u>(15,692)</u>
Net cash provided by investing activities	<u>\$ 1,091,833</u>	<u>\$ 1,358,747</u>
Increase in cash and cash equivalents	\$ 73,236	\$ 50,190
Cash and cash equivalents at beginning of year	<u>1,290,571</u>	<u>1,240,381</u>
Cash and cash equivalents at end of year	<u>\$ 1,363,807</u>	<u>\$ 1,290,571</u>
Supplemental disclosures of cash flow information:		
Cash paid during the period - Interest	<u>\$ 637,213</u>	<u>\$ 814,360</u>

See Notes to Financial Statements.

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

BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS  
October 31, 2000  
With Comparative Totals for October 31, 1999

	Govern- mental <u>Fund Type</u>	Account Group General Fixed <u>Assets</u>	<u>Totals</u>	
ASSETS	<u>General</u>	<u>Assets</u>	<u>2000</u>	<u>1999</u>
Cash	\$ 100	\$ -	\$ 100	\$ 100
Due from primary government	1,056,218	-	1,056,218	1,040,816
Due from other governmental agencies	378,343	-	378,343	554,710
Machinery and equipment	-	191,077	191,077	200,479
Interest receivable	<u>18,025</u>	<u>-</u>	<u>18,025</u>	<u>18,025</u>
Total assets	<u>\$1,452,686</u>	<u>\$ 191,077</u>	<u>\$1,643,763</u>	<u>\$1,814,130</u>
LIABILITIES AND FUND BALANCE				
LIABILITIES				
Bank overdraft	\$1,360,340	\$ -	\$1,360,340	\$1,545,688
Accounts payable and contract retainage	15,194	-	15,194	1,207
Accrued liabilities	77,152	-	77,152	59,226
Due to primary government	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,530</u>
Total liabilities	<u>\$1,452,686</u>	<u>\$ -0-</u>	<u>\$1,452,686</u>	<u>\$1,613,651</u>
FUND BALANCE				
Investment in general fixed assets	<u>-</u>	<u>191,077</u>	<u>191,077</u>	<u>200,479</u>
Total liabilities and fund balance	<u>\$1,452,686</u>	<u>\$ 191,077</u>	<u>\$1,643,763</u>	<u>\$1,814,130</u>

See Notes to Financial Statements.

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

GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended October 31, 2000  
With Comparative Actual Amounts for Year Ended October 31, 1999

	2000		Variance - Favorable (Unfavorable)	1999 Actual
	Budget	Actual		
<b>Revenues:</b>				
Intergovernmental -				
Federal grant	\$ 28,393	\$ 21,555	\$ (6,838)	\$ 18,848
Contributions from local government	72,201	47,494	(24,707)	90,545
Charges for services -				
Court costs	24,500	29,374	4,874	27,575
Fines and forfeits	447,400	602,075	154,675	467,888
Investment income	-	-	-	13,175
Miscellaneous -				
Salary reimbursement	768,962	695,075	(73,887)	405,333
Other	250	-	(250)	-
Total revenues	<u>\$ 1,341,706</u>	<u>\$ 1,395,573</u>	<u>\$ 53,867</u>	<u>\$ 1,023,364</u>
<b>Expenditures:</b>				
General government -				
Personnel costs	\$ 2,217,890	\$ 2,150,296	\$ 67,594	\$ 1,765,827
Contractual services	204,510	192,725	11,785	194,223
Telephone	31,330	30,120	1,210	26,836
Office	18,185	17,157	1,028	17,389
Other	6,950	4,217	2,733	9,102
Supplies and materials	61,779	59,435	2,344	46,202
Repairs and maintenance	13,174	12,722	452	9,362
Total expenditures	<u>\$ 2,553,818</u>	<u>\$ 2,466,672</u>	<u>\$ 87,146</u>	<u>\$ 2,068,941</u>
Deficiency of revenues over expenditures	\$ (1,212,112)	\$ (1,071,099)	\$ 141,013	\$ (1,045,577)
<b>Other financing sources:</b>				
Transfers from primary government	<u>1,212,112</u>	<u>1,071,099</u>	<u>(141,013)</u>	<u>1,045,577</u>
Excess (deficiency) of revenues and other sources over expenditures	\$ -0-	\$ -0-	\$ -0-	\$ -0-

(continued)

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

GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)  
Year Ended October 31, 2000  
With Comparative Actual Amounts for Year Ended October 31, 1999

	2000		Variance - Favorable (Unfavorable)	1999 Actual
	Budget	Actual		
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.

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COMPLIANCE AND INTERNAL CONTROL  
AND  
OTHER GRANT INFORMATION

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## **BROUSSARD, POCHÉ, LEWIS & BREAU, 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, 2000, and have issued our report thereon dated March 21, 2001. 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.

### 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 no instances of noncompliance that are required to be reported under Government Auditing Standards.

### 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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S. Scott Soileau, CPA\*  
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Troy J. Breau, CPA\*  
Fayette T. Dupré, CPA\*

*Retired:*

Sidney L. Broussard, CPA\* 1980  
Leon K. Poché, CPA 1984  
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Erma R. Walton, CPA 1988  
George A. Lewis, CPA\* 1992  
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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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 2000-1 through 2000-12.

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 2000-5 through 2000-8 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 + Breau, L.L.P.*

Lafayette, Louisiana  
March 21, 2001



**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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To the Lafayette City-Parish  
Council of Lafayette, Louisiana

**Compliance**

We have audited the compliance of Lafayette City-Parish Consolidated Government with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended October 31, 2000. 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.

In our opinion, Lafayette City-Parish Consolidated Government complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended October 31, 2000. However, the results of our auditing procedures disclosed instances on noncompliance with those requirements that are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as items 2000-13 and 2000-14.

#### 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 a certain matter involving the internal control over compliance and its operation that we consider to be a reportable condition. 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 condition is described in the accompanying schedule of findings and questioned costs as item 2000-15.

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 the item described above is not a material weakness.

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, Roché, Lewis + Breau, L.L.P.*

Lafayette, Louisiana  
March 21, 2001

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ended October 31, 2000

## 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: unqualified.

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

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program</u>
14.218	Community Development Block Grant
14.239	H.O.M.E. Investment Partnership Program
20.205	Highway Planning and Construction
20.507	Federal Transit Administration

Dollar threshold used to distinguish between type A and type B programs:  
\$300,000.

Auditee qualified as low-risk auditee?         Yes         No

## Section II. Financial Statement Findings

### #2000-1 Cash Receipts

Finding: When testing procedures over daily cash receipts, a sample of 65 receipts were tested, and the following problems were noted:

- 1) One daily cash receipt cutout slip was missing the supervisor's initials.
- 2) The amount received for occupational licenses for two of the days was not included on the Data Processing Daily Report printouts.
- 3) For one day tested, receipts from the parking administration for parking collections were not included on the Daily Collection Report.
- 4) The amount indicated on one Daily Collection Report for total general fund receipts was \$5,000 less than actual receipts.

The items noted above were oversights on the part of Lafayette Consolidated Government (LCG) personnel. The missing supervisor initials indicates that the particular cashier's work had not been adequately reviewed. The other items resulted in inaccurate reports. These reports are necessary for daily cash receipt reconciliations. These deficiencies are in violation of LCG's cash receipt policies and procedures.

Recommendation: All daily receipts should be entered into the system, the reports should be checked for accuracy and all cashiers' work should be reviewed daily.

### #2000-2 Police Department Cash Collections

Finding: The Police Department collects cash payments for services such as false alarm fees, purchase of reports/photographs, and registration fees. Deposits are usually made on a weekly basis. Also, numerous employees have access to the cash boxes as well as the cash register. Receipts generated by the cash register are given to customers instead of pre-numbered receipts. These procedures result in inadequate controls over cash collections due to the high susceptibility of cash to misappropriation.

Recommendation: Procedures should be implemented to require daily deposits of cash, issue pre-numbered receipts to customers and limit the number of employees with access to cash boxes.



### **#2000-3 Juvenile Detention Requests for Reimbursement**

**Finding:** When testing the requests for the Juvenile Detention food program, it was noted that the old rates were used to calculate amounts due for three months. LCG personnel failed to use the updated rate schedule when preparing the monthly requests. The funding agency discovered the errors and corrected the amounts before submitting payment to LCG; however, the problem is still considered to be a weakness in internal control procedures.

**Recommendation:** Procedures should be established to ensure that the correct rates are used in calculating the reimbursement amounts.

### **#2000-4 Housing Rehabilitation Program Point Allocation**

**Finding:** When testing the point allocation system for the Housing Rehabilitation Program, it was noted in two out of the fifteen files tested that points were awarded for target area, parish resident and/or well maintained home. These discretionary points were not awarded for other participants. Furthermore, in one of the fifteen files tested, there was a mathematical error in calculating the overall points awarded to the participant. The point allocation system determines a participant's place on the waiting list as part of LCG's procedures.

**Recommendation:** Procedures should be implemented and followed to ensure that all participants receive equal and fair point allocation so that the system for the waiting list is not discriminatory to any individual. Point allocation sheets should also be reviewed by a supervisor to ensure clerical accuracy.

### **#2000-5 Vieux Chenes Golf Course**

**Finding:** A cash over/short account is maintained in the Vieux Chenes Golf Course Fund to account for differences between the daily sales reports and the daily intake of cash. At year end, the account reflected cash over of \$3,953. The explanation we received for this balance was that the golf pro sometimes fails to take the portion related to sales of the pro shop out of the daily deposit. 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. A similar finding was reported in the 1999 audit as #1999-4 where the cash over at that time was \$4,943.

**Recommendation:** Procedures should be established to ensure that significant amounts of cash shortages or overages are investigated on a daily basis and resolved.

#### **#2000-6 Computer Applications - Utility Billing System (CIS)**

**Finding:** Because of the multitude of problems encountered as a result of the conversion to the new utility billing system, the need exists for proper and complete testing of new application software prior to conversion. Employing the use of test data similar to that generated from the conversion may have identified many of the problems which occurred in the actual conversion to the new system. Steps could have been taken to correct many of the problems detected to insure a smooth transition. Based on our inquiries, it doesn't appear that sufficient end user input was given proper consideration prior to the conversion, relative to end user output, balancing procedures, user access controls and other accounting controls.

**Recommendation:** A process to study and test new computer applications should be developed to insure the conversion process does not result in problems in the integrity of output and ensure that user needs and management objectives are met by the application prior to conversion. End user input needs to be sought out during the development and test phase to insure that appropriate controls and management trails are incorporated into the design of the application.

#### **#2000-7 Security Deposits**

**Finding:** As result of the conversion to the new utility billing system, security deposits were refunded on accounts that may not have met the 12 month "good paying" history requirement. No history was carried forward upon conversion, so it is difficult to know how refunds were determined or if they were proper. Total refunds during the months of September and October 2000 were \$790,000. This amount is exceptionally high in relation to historical trends. Also, approximately \$291,000 of accrued interest payable on security deposits was added to the deposit balance at conversion.

**Recommendation:** In the future, steps should be taken to ensure that refunds are issued only on accounts that meet the requirement for refunding.

#### **#2000-8 Accounts Receivable Reports**

**Finding:** Under the new utility billing system, an Accounts Receivable-Cycle Report (Detail) and (Summary) is generated. Although the grand totals of these two reports agreed, the amounts for the individual cycles did not. We were unable to obtain an adequate explanation for the differences.

**Recommendation:** Research should be done to determine why the detail and summary cycle reports don't agree.

#### **#2000-9 Municipal Accounts Payable Charges**

**Finding:** The municipal accounts payable charges in the Utility Fund did not agree with the corresponding accounts receivable charges in the Environmental Services Fund. The difference at October 31, 2000 was \$10,991. The accounts are not being properly reconciled.

Recommendation: Reconciliations need to be prepared for all applicable general ledger accounts.

**#2000-10 First Time Homebuyer Deposits**

Finding: Payments received from participants for loans under the First Time Homebuyer Programs are not being deposited on a daily basis. This results in payments being posted to the wrong fiscal year for those received immediately prior to year end.

Recommendation: Procedures should be implemented to deposit all payments on a daily basis to ensure proper controls over cash and posting to proper fiscal year.

**#2000-11 Retainage Payable**

Finding: Several instances were noted where retainage payable was recorded in one fund throughout the contract and then incorrectly paid out of another fund.

Recommendation: Retainage accounts should be monitored on a regular basis to ensure their accuracy.

**#2000-12 Heymann Arts Center Reserve Fund (HPACC)**

Finding: Although much progress has been made during the past fiscal year to reconcile the activity related to HPACC, there are still several accounts that do not reconcile to the information on file at HPACC. These accounts include accounts receivable, deferred revenue and ticket sales.

Recommendation: In order to aid in the reconciliation process, HPACC should send accounting the audit statements and the accounts receivable journal.

**Section III. Federal Award Findings and Questioned Costs**

**#2000-13 Community Development Block Grant Disbursements**

Finding: Twenty-five Community Development Block Grant disbursements were tested for allowability. Included in the items tested was a \$239 charge for birthday cards for LCG employees. This is not an allowable grant disbursement.

Recommendation: LCG should implement procedures to ensure that no further disbursements are made with grant money for such items.

**#2000-14 Disadvantaged Business Enterprises (DBE) Goal**

Finding: As part of their Federal Transit Administration grant, each year, LCG must set, as a goal, a percent of their expenditures that will be made to DBEs. The goal for the current year was 7%. LCG did not meet their goal; the actual percent realized was only 3.4%.

Recommendation: LCG should monitor this situation throughout the year so that steps can be taken to correct the problem, as necessary.

**#2000-15 Requests for Reimbursement**

Finding: The requests for reimbursement for the FTA Planning Grant (99-00), FTA Parish Transit Study, FHWA MPO Planning Grant (00-01), and FHWA Planning Grant (98-99) are not being prepared in a timely manner. The expenditures tested were incurred and requested as follows: FTA Grants - incurred November 1999 through February 2000, requested April 2000; FHWA Planning Grant - incurred February 2000 through September 2000, requested September 2000; FHWA MPO Planning Grant - incurred October 2000, request not prepared as of the end of fieldwork. Similar findings were reported in the 1998 and 1999 audit as #1998-6 and #1999-10, respectively. Also, when testing the FTA Planning Grant and FTA Parish Transit Study requests for reimbursement, it was noted that the hours reported for direct labor did not agree to the payroll records. After further investigation, it was discovered that many hours are charged to other funds, such as General Fund or Municipal Transit, and then transferred back to the FTA funds once the request is prepared. This is done by a journal voucher and a memo but we were unable to obtain documentation to support the hours being charged to the grants.

Recommendation: Requests should be prepared and filed in a timely manner, and the hours for employees covered under a specific grant should be charged to that grant at the time the payroll is processed instead of months later.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

SCHEDULE OF PRIOR YEAR FINDINGS  
Year Ended October 31, 2000

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

**Finding #1999-1 Coding of Receipts**

Recommendation: The general ledger should be monitored to ensure collections are being recorded in the correct accounts.

Current Status: Both of the problems cited were 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)**

Recommendation: Reconciliations should be prepared monthly and should reflect all monthly transactions.

Current Status: Both accounting and HPACC personnel have worked during this past year to ensure on-going reconciliation. However, at this time, accounting's records differ from those of Heymann Center with respects to the amount owed to the Acadiana Symphony. Also, accounting has been unable to obtain the information necessary from Heymann to reconcile the deferred revenue account. Other procedures involving reporting for accounts payable were changed for better tracking and to provide better information to the accounting department.

**Finding #1999-3 Blanket Purchase Agreement**

Recommendation: Procedures should be established to ensure that blanket purchase agreements are used only for the purpose intended and for which approval was obtained.

Current Status: Procedural changes have been implemented which will prevent this finding from reoccurring. Purchase orders are now issued for stock replenishment and separate orders are issued for repairs. Vendors are required to contact purchasing for written approval if such repairs go beyond the scope of the blanket purchase order, and this written approval must accompany the subsequent invoices for such repairs.

**Finding #1999-4 Vieux Chenes Golf Course**

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.

Current Status: The Department of Parks and Recreation has implemented a Daily Balancing Worksheet which has helped to alleviate the majority of this problem. However, at the end of fiscal year 2000, there is a credit in the over/short account for both golf courses. This credit is due to the learning period involved with the new form. In addition, a procedure is currently being considered which would allow the golf pros ninety days to make claims against the cash over/short account. At the end of this time frame, overages would be recognized as miscellaneous revenue. To date, the 4% of credit card sales has been billed to the golf pros.

**Finding #1999-5 Utility Fund**

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.

Current Status: All applicable accounts are now being properly reconciled.

**Finding #1999-6 Franchise Fee**

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.

Current Status: There has been no change of legal opinion or action taken since the original audit finding.

**Finding #1999-7 - Waiver of Fees**

Recommendation: Procedures should be established ensuring Council approval of fees waived for events put on by other entities.

Current Status: A written policy and procedures have been implemented with regards to waiver of fees.

**Finding #1999-8 - Write-off of Sewer Assessment**

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.

Current Status: The lien for the assessment is still in effect. However, the assessment has not been re-billed. LUS personnel will be meeting with the customer shortly and making billing arrangements. Accounting will be notified when this event occurs.

**Finding #1999-9 - Federal Transit Administration (FTA) Capital Grants**

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.

Current Status: According to the Traffic and Transportation Department, the remaining unappropriated amount in Federal Transit Grant #LA-90-X-149 was \$102,508. On June 20, 2000, the Council adopted Ordinance O-103-2000 transferring \$61,693 from this grant to the Vital Services Center Project within the Public Works Department for a bus bay turnout on Willow Street. An ordinance to transfer the remaining grant balance of \$40,815 for a bus bay turnout on St. Landry Street at City Hall associated with the Council Offices and Auditorium Project within the Public Works Department is scheduled to be introduced at the November 21, 2000 Council meeting. Grants received during FY 99/00 have been recognized and appropriated in the budget system.

Section II. Internal Control and Compliance Material to Federal Awards

**Finding #1999-10 - Requests for Reimbursement**

Recommendation: Requests should be made in a timely manner.

Current Status: All current grant invoicing schedules have improved with the trouble-shooting assistance of accounting personnel. However, the Planning Division lost three of six staff members in June that forced an invoicing delay on these accounts for several months. Priority must be given to the contracted work tasks. The three vacant positions were finally filled on October 23, and all current account invoices are now up to date. No further reimbursement problems are anticipated.

**Finding #1999-11 - Administrative Fee**

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.

Current Status: This finding shall not reoccur as the HUD Grant and the Section 8 Rental Assistance Program are now administered directly through the Lafayette Housing Authority.

**Finding #1999-12 - HUD Quarterly Report**

Recommendation: The report needs to be prepared quarterly as required.

Current Status: This finding shall not reoccur as the HUD Grant and the Section 8 Rental Assistance Program are now administered directly through the Lafayette Housing Authority.

**Finding #1999-13 - Tenant Utility Allowances**

Recommendation: The tenant utility allowances should be reviewed as required by HUD.

Current Status: This finding shall not reoccur as the HUD Grant and the Section 8 Rental Assistance Program are now administered directly through the Lafayette Housing Authority.

**Finding #1999-14 - Tenant Files**

Recommendation: Procedures should be established and followed to ensure compliance with the requirements related to the tenant files.

Current Status: This finding shall not reoccur as the HUD Grant and the Section 8 Rental Assistance Program are now administered directly through the Lafayette Housing Authority.

**Finding #1999-15 - Disadvantaged Business Enterprises (DBE) Quarterly Reports**

Recommendation: Procedures should be established to ensure that these reports are reviewed for accuracy before being submitted to the grantor.

Current Status: Procedures have been established to ensure that the Disadvantaged Business Enterprise (DBE) reports are reviewed for accuracy before being submitted to the grantor. These procedures 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.

**Finding #1999-16 - Suspension and Debarment Certification**

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

Current Status: Further review of AIS's bid and contract documents revealed that AIS executed a contract amendment on August 28, 1998 that included "Section G-Debarred Bidders." Purchasing further delivered and had signed a Debarment Certification form which was placed in the contract file. The form will allow for recertification in succeeding years, and purchasing will be responsible for insuring that the recertification takes place each year that the contract is in place.

**Section III. Management Letter**

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



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LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
Year Ended October 31, 2000

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Federal Assistance I.D. Number</u>	<u>Pass- Through Grantor's Number</u>
DIRECT PROGRAMS:			
U.S. Department of Housing and Urban Development - Community Development Block Grant:			
Entitlement Grant	14.218	B-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
	14.218	B-00-MC-22-0003	N/A
 Housing Counseling Grant	 14.802	 HC990898079	 N/A
Section 8 Housing Assistance	14.871	FW-2093	N/A
H.O.M.E. Investment Partnership Program			
	14.239	M-98-MC-22-0202	N/A
	14.239	M-99-MC-22-0202	N/A
	14.239	M-00-MC-22-0202	N/A
 Emergency Shelter Grant	 14.231	 S-98-MC-22-0004	 N/A
	14.231	S-99-MC-22-0005	N/A
	14.231	S-00-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-X162	N/A
	20.507	LA-03-0065	N/A
	20.507	LA-90-X137	N/A

<u>Total Current Year Expenditures</u>	<u>Total Amount Provided to Subrecipients</u>
\$ 11,255	\$ -
239,383	200,000
7,575	-
1,376,831	99,955
<u>352,661</u>	<u>3,643</u>
<u>\$ 1,987,705</u>	<u>\$ 303,598</u>
<u>\$ 20,000</u>	<u>\$ -0-</u>
<u>\$ 107,512</u>	<u>\$ -0-</u>
\$ 337,300	\$ -
448,104	-
<u>163,194</u>	<u>-</u>
<u>\$ 948,598</u>	<u>\$ -0-</u>
\$ 15,555	\$ 15,555
57,559	57,559
<u>18,747</u>	<u>17,691</u>
<u>\$ 91,861</u>	<u>\$ 90,805</u>
\$ 26,878	\$ -
536,832	-
106,480	-
121,085	-
<u>86,023</u>	<u>-</u>
<u>\$ 877,298</u>	<u>\$ -0-</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
Year Ended October 31, 2000

<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
Bullet Proof Vest Partnership Grant	-	99000152	N/A
	-	00002830	N/A
Local Law Enforcement Block Grant	-	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	370-000824
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
Local Workforce Investment Act - Title IB	17.255	N/A	00/04LWIA41-1-B

<u>Total Current Year Expenditures</u>	<u>Total Amount Provided to Subrecipients</u>
\$ 241,481	\$ -
37,778	-
<u>\$ 279,259</u>	<u>\$ -0-</u>
\$ 6,000	\$ -
4,363	-
<u>\$ 10,363</u>	<u>\$ -0-</u>
<u>\$ 184,495</u>	<u>\$ -0-</u>
<u>\$ 150,624</u>	<u>\$ -0-</u>
\$ 61,805	\$ 61,805
53,183	53,183
<u>\$ 114,988</u>	<u>\$ 114,988</u>
\$ 277,012	\$ -
62,077	-
9,203	-
83,941	-
<u>382,221</u>	-
<u>\$ 814,454</u>	<u>\$ -0-</u>
<u>\$ 276,685</u>	<u>\$ -0-</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
Year Ended October 31, 2000

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Federal Assistance I.D. Number</u>	<u>Pass- Through Grantor's Number</u>
PASS-THROUGH PROGRAMS (CONTINUED):			
State Department of Education:			
Cooperative Agreement - Title I	17.250	N/A	9-00-175-3041-2
JTPA - Welfare To Work	17.253	N/A	WTW-99
	17.253	N/A	WTW-98
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	ER-93 (004)	736-28-0003
	20.205	HP-T021 (023)	700-28-0208
	20.205	PL-0011 (022)	736-28-0017
	20.205	TSMA-0098 (012)	737-99-0463
	20.205	ENH-MSA (148)	744-28-0001
	20.205	PL-0011 (023)	736-28-0019
	20.205	PL-0011 (024)	736-28-0022
Federal Transit Administration: Department of Transportation and Development			
	20.505	LA-80-X009	736-28-0024
	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			
	-	-	0109
	-	-	0009

<u>Total Current Year Expenditures</u>	<u>Total Amount Provided to Subrecipients</u>
\$ 27,414	\$ -0-
\$ 34,188	\$ -
<u>171,011</u>	<u>-</u>
\$ 205,199	\$ -0-
\$ 87,308	\$ -0-
\$ 4,191	\$ -
178,700	-
325	-
17,236	-
6,309	-
120,433	-
<u>4,025</u>	<u>-</u>
\$ 331,219	\$ -0-
\$ 1,238	\$ -
63	-
<u>16,172</u>	<u>-</u>
\$ 17,473	\$ -0-
\$ 2,907	\$ -
<u>34,154</u>	<u>-</u>
\$ 37,061	\$ -0-

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LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
Year Ended October 31, 2000

<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>
PROGRAMS (CONTINUED):			
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	B00-4-007
U.S. Department of Education - Louisiana Department of Education:			
Drug-Free Schools and Communities Act of 1986	84.186	N/A	563623
	84.186	N/A	554262
Tech Enhancement Grant	84.154A	N/A	96-9
U.S. Department of Agriculture and Forestry - Louisiana Department of Education:			
National School Lunch Program	10.555	N/A	-
USDA Commodities	10.550	N/A	-
Cooperative Forestry Assistance	10.664	N/A	554282



<u>Total Current Year Expenditures</u>	<u>Total Amount Provided to Subrecipients</u>
\$ 6,342	\$ -
<u>15,213</u>	<u>-</u>
\$ 21,555	\$ -0-
\$ 9,825	\$ -
<u>15,125</u>	<u>-</u>
\$ 24,950	\$ -0-
\$ 47,636	\$ -0-
<u>\$ 31,871</u>	<u>\$ -0-</u>
<u>\$ 215</u>	<u>\$ -0-</u>
<u>\$ 1,203</u>	<u>\$ -0-</u>
<u>\$ 6,696,946</u>	<u>\$ 509,391</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended October 31, 2000

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 1996, 1997, 1998, 1999 and 2000  
CDBG No. B-96-MC-22-003; B-97-MC-22-003;  
B-98-MC-22-003; B-99-MC-22-003; and B-00-MC-22-003

STATEMENT OF SOURCE AND STATUS OF FUNDS  
Inception to October 31, 2000

	<u>1996</u>	<u>1997</u>	<u>Program 1998</u>
Total Funds			
CDBG allocation	\$ 1,724,000	\$ 2,516,000	\$ 2,445,000
Other grants	-	16,000	9,000
Other income accrued	<u>5,198</u>	<u>23,282</u>	<u>36,564</u>
Total funds	<u>\$ 1,729,198</u>	<u>\$ 2,555,282</u>	<u>\$ 2,490,564</u>
Funds drawn by grantee	\$ 1,693,940	\$ 2,371,215	\$ 2,067,940
Funds earned not yet requested	14,414	85,419	-
Funds requested not yet earned	-	-	(12,971)
Other grants	-	16,000	9,000
Program income	<u>203</u>	<u>-</u>	<u>16,632</u>
Total program expenditures	<u>\$ 1,708,557</u>	<u>\$ 2,472,634</u>	<u>\$ 2,080,601</u>
Funds remaining to be expended	<u>\$ 20,641</u>	<u>\$ 82,648</u>	<u>\$ 409,963</u>
Funds remaining to be drawn	<u>\$ 30,060</u>	<u>\$ 144,785</u>	<u>\$ 377,060</u>

<u>Year</u>		
<u>1999</u>	<u>2000</u>	<u>Total</u>
\$ 2,459,000	\$ 2,457,000	\$11,601,000
20,000	-	45,000
<u>31,811</u>	<u>33,500</u>	<u>130,355</u>
<u>\$ 2,510,811</u>	<u>\$ 2,490,500</u>	<u>\$11,776,355</u>
\$ 1,950,404	\$ 206,407	\$ 8,289,906
86,289	146,254	332,376
-	-	(12,971)
20,000	-	45,000
<u>33,617</u>	<u>11,059</u>	<u>61,511</u>
<u>\$ 2,090,310</u>	<u>\$ 363,720</u>	<u>\$ 8,715,822</u>
<u>\$ 420,501</u>	<u>\$ 2,126,780</u>	<u>\$ 3,060,533</u>
<u>\$ 508,596</u>	<u>\$ 2,250,593</u>	<u>\$ 3,311,094</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
COMMUNITY DEVELOPMENT BLOCK GRANT FUNDS  
PROGRAM YEARS 1996, 1997, 1998, 1999 and 2000  
CDBG No. B-96-MC-22-003; B-97-MC-22-003;  
B-98-MC-22-003; B-99-MC-22-003; and B-00-MC-22-003

STATEMENT OF PROGRAM COSTS  
Inception to October 31, 2000

	<u>Authorized Costs</u>
Program year 1996:	
Projects completed in prior years	\$ 742,688
Code enforcement	82,404
Urban redevelopment and housing	<u>904,106</u>
	<u>\$ 1,729,198</u>
Program year 1997:	
Projects completed in prior years	\$ 661,523
Urban redevelopment and housing	752,460
External agency funding	1,124,326
Capital projects	6,854
Contingencies	<u>10,119</u>
	<u>\$ 2,555,282</u>
Program year 1998:	
Projects completed in prior years	\$ 612,305
Urban redevelopment and housing	736,641
Housing demolition	94,362
External agency funding	755,203
Contingencies	<u>292,053</u>
	<u>\$ 2,490,564</u>
Program year 1999:	
Code enforcement	\$ 150,536
Urban redevelopment and housing	809,624
Housing demolition	43,314
Counseling services	236,139
External agency funding	768,903
Economic development	121,883
Program administration	299,265
Contingencies	<u>81,147</u>
	<u>\$ 2,510,811</u>

<u>Expenditures</u>			<u>Remaining To Be Expended</u>
<u>To 10/31/99</u>	<u>Current Year</u>	<u>Total</u>	
\$ 742,688	\$ -	\$ 742,688	\$ -
55,706	11,255	66,961	15,443
<u>898,908</u>	<u>-</u>	<u>898,908</u>	<u>5,198</u>
<u>\$ 1,697,302</u>	<u>\$ 11,255</u>	<u>\$ 1,708,557</u>	<u>\$ 20,641</u>
\$ 661,522	\$ -	\$ 661,522	\$ 1
520,460	200,000	720,460	32,000
1,044,525	39,273	1,083,798	40,528
6,744	110	6,854	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>10,119</u>
<u>\$ 2,233,251</u>	<u>\$ 239,383</u>	<u>\$ 2,472,634</u>	<u>\$ 82,648</u>
\$ 612,306	\$ (2)	\$ 612,304	\$ 1
716,590	51	716,641	20,000
92,762	1,600	94,362	-
651,368	5,926	657,294	97,909
<u>-</u>	<u>-</u>	<u>-</u>	<u>292,053</u>
<u>\$ 2,073,026</u>	<u>\$ 7,575</u>	<u>\$ 2,080,601</u>	<u>\$ 409,963</u>
\$ 54,127	\$ 96,410	\$ 150,537	\$ (1)
288,758	490,677	779,435	30,189
17,013	26,301	43,314	-
87,678	148,415	236,093	46
59,330	407,208	466,538	302,365
53,460	62,522	115,982	5,901
108,177	190,234	298,411	854
<u>-</u>	<u>-</u>	<u>-</u>	<u>81,147</u>
<u>\$ 668,543</u>	<u>\$ 1,421,767</u>	<u>\$ 2,090,310</u>	<u>\$ 420,501</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA  
COMMUNITY DEVELOPMENT BLOCK GRANT FUNDS  
PROGRAM YEARS 1996, 1997, 1998, 1999 and 2000  
CDBG No. B-96-MC-22-003; B-97-MC-22-003;  
B-98-MC-22-003; B-99-MC-22-003; and B-00-MC-22-003

STATEMENT OF PROGRAM COSTS (CONTINUED)  
Inception to October 31, 2000

	<u>Authorized Costs</u>
Program year 2000:	
Code enforcement	\$ 127,019
Urban redevelopment and housing	816,161
Housing demolition	50,000
Counseling services	207,957
External agency funding	848,700
Economic development	110,247
Program administration	275,949
Contingencies	<u>54,467</u>
	<u>\$ 2,490,500</u>
	 <u>\$11,776,355</u>



<u>Expenditures</u>			<u>Remaining To Be Expended</u>
<u>To 10/31/99</u>	<u>Current Year</u>	<u>Total</u>	
\$ -	\$ 36,365	\$ 36,365	\$ 90,654
-	143,058	143,058	673,103
-	10,184	10,184	39,816
-	58,143	58,143	149,814
-	5,753	5,753	842,947
-	31,256	31,256	78,991
-	78,961	78,961	196,988
-	-	-	54,467
<u>\$ -0-</u>	<u>\$ 363,720</u>	<u>\$ 363,720</u>	<u>\$ 2,126,780</u>
<u>\$ 6,672,122</u>	<u>\$ 2,043,700</u>	<u>\$ 8,715,822</u>	<u>\$ 3,060,533</u>

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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, 2000

	<u>Total</u>	<u>General Fund</u>	<u>Recreation and Parks Fund</u>
Total assessed valuation -			
1999 roll -			
Original roll	\$557,841,881		
Additions to roll	5,044,401		
Deletions from roll	<u>(9,990,117)</u>		
Net roll	<u>\$552,896,165</u>		
Millage	<u>13.21 mills</u>	<u>11.29 mills</u>	<u>1.92 mills</u>
Taxes levied	\$ 7,303,763	\$ 6,242,202	\$ 1,061,561
Collection of prior			
year taxes	<u>93,175</u>	<u>79,655</u>	<u>13,520</u>
	\$ 7,396,938	\$ 6,321,857	\$ 1,075,081
Taxes collected	<u>7,344,952</u>	<u>6,277,427</u>	<u>1,067,525</u>
Taxes receivable -			
1999 roll	\$ 51,986	\$ 44,430	\$ 7,556
Taxes receivable -			
Prior years' rolls	<u>248,328</u>	<u>214,979</u>	<u>33,349</u>
Total taxes receivable, October 31, 2000	<u>\$ 300,314</u>	<u>\$ 259,409</u>	<u>\$ 40,905</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>
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
2000	20,047,759	27,239,913	10,598,912	1,524,692	1,411,060

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>
\$ 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
11,224,486	2,199,790	28,352,154	3,714,407	106,313,173

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>
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
2000	77,189,145	2,858,170	12,360,158

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>
\$ 8,646,147	\$ 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
9,322,716	1,349,233	14,828,023	6,409,994	124,317,439

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>		
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
2000	7,344,952	14,421,223	72,057	1,207,159

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>	
\$ 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
338,183	25,756,734	23,283,223	4,765,614	77,189,145

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>
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
2000	7,303,763	7,251,777	99.29

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>
\$ 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
93,175	7,344,952	100.56	300,314	4.11

(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>
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
2000	14,240	14,025	98.49	288	14,313

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>
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
100.51	2,029	14.25

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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>
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	542,680	N/A	N/A
2000	552,896	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)	
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
2000	556,052	4,350,940	265,535	1,770,234	240,543

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>
\$ 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
581,044	6,121,174	9.49

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>
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	13.21	-0-	13.21
2000	13.21	-0-	13.21

Table 5

<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	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
22.01	3.68	25.69	33.56	0.80	34.36	33.21	106.47

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

COMPUTATION OF LEGAL DEBT MARGIN  
October 31, 2000

## City of Lafayette:

Net assessed value		<u>\$552,896,165</u>
Debt limit - 10 percent of total assessed value		\$ 55,289,617
Amount of debt applicable to debt limit:		
Total general obligation debt (excluding sales tax, excess revenue and special assessment)	\$ -	
Less:		
Assets in debt service funds available for payment of principal	<u>-</u>	
Total amount of debt applicable to debt limit		<u>-</u>
Legal debt margin		<u>\$ 55,289,617</u>

## Lafayette Parish:

Total assessed values before exemptions and less public service		<u>\$821,587,000</u>
Debt limit - 10 percent of total assessed values		\$ 82,158,700
Amount of debt applicable to debt limit:		
Total general obligation debt	\$7,675,000	
Less:		
Assets in debt service funds available for payment of principal	<u>(420,165)</u>	
Total amount of debt applicable to debt limit		<u>7,254,835</u>
Legal debt margin		<u>\$ 74,903,865</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>
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)	542,680	242,245,000
2000	110,257 (4)	552,896	233,175,000



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>
\$ 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	.3868	1,776.98
33,494,713	199,680,287	.3612	1,811.04

(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>
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
2000	190,503	581,044	7,245,000	420,165	6,824,835	.0117	35.83

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>
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-
2000	11,474,555	13,029,870	-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>
\$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
24,504,425	106,313,173	23.05

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

COMPUTATION OF DIRECT AND OVERLAPPING DEBT  
October 31, 2000

<u>Jurisdiction</u>	General Obligation Debt <u>Outstanding</u>	<u>Percent</u>	<u>Lafayette Parish Government Share of Debt</u>
Governmental Unit:			
Lafayette Parish Government	\$ 7,675,000	100.00%	\$ 7,675,000
Other Governmental Agencies:			
Consolidated School District No. 1	4,595,000	100.00%	4,595,000
Bayou Vermilion District	2,945,000	100.00%	2,945,000
Lafayette Economic Development Authority	<u>1,165,000</u>	100.00%	<u>1,165,000</u>
	<u>\$16,380,000</u>		<u>\$16,380,000</u>

<u>City of Lafayette</u>	
<u>Percent</u>	<u>Share of Debt</u>
57.88%	\$ 4,442,290
57.88%	2,659,586
57.88%	1,704,566
57.88%	<u>674,302</u>
	<u>\$ 9,480,744</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>
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
2000	156,698,270	133,423,868

\* Excludes depreciation and amortization.



Table 12

<u>Net Revenue Available For Debt Service</u>	<u>Debt Service Requirement</u>			<u>Coverage</u>
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	
\$ 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
23,274,402	5,055,000	1,137,475	6,192,475	3.76

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>
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
2000	110,257 (6)	N/A	N/A	4.2

Notes:

- (1) U. S. Department of Commerce, Bureau of Economic Analysis
- (2) Lafayette Economic Development Authority
- (3) Lafayette Parish School Board
- (4) Louisiana Department of Labor
- (5) 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 (4)</u>	<u>Average Daily Enrollment</u>	<u>Attendance</u>
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
190,503 (6)	25,903	N/A	3.7	29,972	28,185

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

PROPERTY VALUE AND CONSTRUCTION  
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>
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
2000	118	71,720

Source:

- (1) Acadian Metropolitan Code Authority
- (2) The totals are for the City and Parish of Lafayette

<u>Residential Construction</u>	
<u>Number of Permits</u>	<u>\$ (000's) Value</u>
405	\$ 43,482
560	54,370
353	40,184
387	47,079
338	37,534
834	86,330
753	80,739
737	93,269
624	82,920
630	82,934

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

MISCELLANEOUS STATISTICS  
October 31, 2000

Date of incorporation	1996
Form of government	Mayor/President - Council
Number of employees (excluding police and fire)	1,188
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	15,078
Culture and recreation:	
Community centers	10
Parks	35
Park acreage	1,000
Golf courses	2
Swimming pools	4
Tennis courts	56
Ballfields	102
Library:	
Locations	8
Books in collection	296,727
Number of reference inquiries	101,651
Fire protection:	
Number of stations	13
Number of Volunteer Fire Departments	7
Number of personnel and officers	252
Number of calls answered	6,808
Number of inspections conducted	2,316
Police protection:	
Number of stations	1
Number of personnel and officers	294
Number of patrol units	249
Number of law violations:	
Physical arrests	10,656
Traffic violations	19,796
Parking violations	15,448
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, 2000

Sewerage system:

Miles of sanitary sewers	647
Number of treatment plants	4
Number of service connections	36,095
Daily average treatment in gallons	14,310,000
Maximum daily capacity of treatment plant in gallons	18,500,000

Water system:

Miles of water mains	891
Number of service connections	48,718
Number of fire hydrants	5,709
Daily average consumption in gallons	20,000,000
Maximum daily capacity of plant in gallons	46,500,000



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OFFICE OF FINANCE & MANAGEMENT

ACCOUNTING DIVISION

TEL: (318) 291-8205  
705 W. UNIVERSITY AVENUE  
P. O. BOX 4017-C  
LAFAYETTE, LOUISIANA 70502

April 24, 2001

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, 2000.

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, 1999 until October 31, 2000

The findings from the 2000 schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

**Finding 2000-1 Cash Receipts**

When testing procedures over daily cash receipts, a sample of 65 receipts were tested, and the following problems were noted:

- 1) One daily cash receipt cutout slip was missing the supervisor's initials.
- 2) The amount received for occupational licenses for two of the days was not included on the Data Processing Daily Report printouts.
- 3) For one day tested, receipts from the parking administration for parking collections were not included on the Daily Collection Report.
- 4) The amount indicated on one Daily Collection Report for total general fund receipts was \$5,000 less than actual receipts.

The items noted above were oversights on the part of Lafayette Consolidated Government (LCG) personnel. The missing supervisor initials indicates that the particular cashier's work had not been adequately reviewed. The other items resulted in inaccurate reports. These reports are necessary for daily cash receipt reconciliations. These deficiencies are in violation of LCG's cash receipt policies and procedures.



**Corrective Action Plan:**

The policy regarding review of cashiers' work has been discussed with appropriate supervisors. Cashiers' work and the daily report will be reviewed and approved by supervisors on a daily basis to insure that all receipts are entered into the system.

**Finding 2000-2 Police Department Cash Collections**

The Police Department collects cash payments for services such as false alarm fees, purchase of reports/photographs, and registration fees. Deposits are usually made on a weekly basis. Also, numerous employees have access to the cash boxes as well as the cash register. Receipts generated by the cash register are given to customers instead of pre-numbered receipts. These procedures result in inadequate controls over cash collections due to the high susceptibility of cash to misappropriation.

**Corrective Action Plan:**

The Police Department will work with the Accounting section to institute appropriate procedures of deposit of daily cash collection, to limit the number of employees handling payments to the department and to issue pre numbered receipts to customers to better track those transactions.

**Finding 2000-3 Juvenile Detention Requests for Reimbursement**

When testing the requests for the Juvenile Detention food program, it was noted that the old rates were used to calculate amounts due for three months. LCG personnel failed to use the updated rate schedule when preparing the monthly requests. The funding agency discovered the errors and corrected the amounts before submitting payment to LCG; however, the problem is still considered to be a weakness in internal control procedures.

**Corrective Action Plan:**

Juvenile Detention personnel were using an old form to calculate the amounts due. This has been corrected and personnel have been made aware. Also, employees are attending training to make sure that any new guidelines or procedures are understood and followed.

**Finding 2000-4 Housing Rehabilitation Program Point Allocation**

When testing the point allocation system for the Housing Rehabilitation Program, it was noted in two out of fifteen files tested that points were awarded for target area, parish resident and/or well maintained home. These discretionary points were not awarded for other participants. Furthermore, in one of the fifteen files tested, there was a mathematical error in calculating the overall points awarded to the participant. The point allocation system determines a participant's place on the waiting list as part of LCG's procedures.

**Corrective Action Plan:**

Points award based on target areas are assigned based on areas identified by HUD, and supporting maps and data can be found in the Community 2020 Planning Program as supplied to the Lafayette Consolidated Government by HUD. Points awarded for being a parish resident are also assigned using the target area approach. No discretionary points are applicable here. The LCG Housing Manager will evaluate those points awarded for well maintained homes to confirm Fair Housing compliance. In addition, the Housing Manager is addressing the mathematical errors found by reviewing the point allocation sheet at the same time as the application is reviewed.

**2000-5 Vieux Chenes Golf Course**

A cash over/short account is maintained in the Vieux Chenes Golf Course Fund to account for differences between the daily sales reports and the daily intake of cash. At year end, the account reflected cash over of \$3,953. The explanation we received for this balance was that the golf pro sometimes fails to take the portion related to sales for the pro shop out of the daily deposit. 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. A similar finding was reported in the 1999 audit as #1999-4 where the cash over at that time was \$4,943.

**Corrective Action Plan:**

At the beginning of the audit year, daily balancing worksheets and procedures were implemented to monitor and correct the cash overages and shortages which were occurring. It was discovered in addition to pro shop sales causing overages that there were some cashier errors. Recreation and Parks personnel are working closely with the golf course to correct on-going errors. In the current fiscal year, the amount over/short has been materially reduced.

**2000-6 Computer Applications**

Because of the multitude of problems encountered as a result of the conversion to the new utility billing system, the need exists for proper and complete testing of new application software prior to conversion. Employing the use of test data similar to that generated from the conversion may have identified many of the problems which occurred in the actual conversion to the new system. Steps could have been taken to correct many of the problems detected to insure a smooth transition. Based on our inquiries, it doesn't appear that sufficient end user input was given proper consideration prior to the conversion, *relative to end user output, balancing procedures, user access controls and other accounting controls.*

**Corrective Action Plan:**

In a conversion of the complexity of the Customer Information System (CIS), some problems are likely to occur. There have been many CIS installations throughout the country that have been attempted and then abandoned after much time and expense. Some were abandoned even before "going live". These conversions are risky, especially when going from mainframe "home-grown" systems to client-server application software available on today's market. However, in an environment where cost control is important, risk of potential errors cannot be totally removed without increasing the project budget beyond a reasonable level.

Test plans were developed and testing was conducted. Problems with testing did not result from dissimilarity between test data and conversion data. Substantial time was dedicated to process testing, however more time should have been allocated to overall system testing by both the contract system implementer and the in-house testing team. The system implementer provided inadequate training on background processes needed to conduct system testing. Future projects could benefit from allocating a larger percentage of implementation time to system testing, including training on background processes needed to conduct such tests.

User input was requested and user departments were invited to many meetings during the discovery and process analysis phases of the project. The representatives selected by most non-LUS divisions were employees in the trenches, such as clerks. These employees seemed to be the ones with the best knowledge of the existing business processes, therefore it was felt their input would be most valuable. In retrospect, the project may have benefited from involvement of higher-level staff in these phases. Also, user department sensitivity to certain aspects of the project became heightened at a late stage of the project. For example, a document was developed that listed all reports from the mainframe-billing program and assigned a priority to each. Priority 1 reports were to be completed first. Priority 2 through 5 were deemed to be unnecessary for going live but needed in the future, and thus development of these could be delayed until after the "go-live" date. Within 45 days of "go-live", user departments indicated that many of the lower priority reports were now needed immediately. This put a strain on the resources available to complete those reports. A better assessment by users of these priorities could have avoided this.

In summary, the conversion experienced many problems, but as a whole the project met the basic management objective of providing a billing system that is capable of billing customers in a deregulated utilities market.

**2000-7 Security Deposits**

As a result of the conversion to the new utility billing system (CIS), security deposits were refunded on accounts that may not have met the 12 month "good paying" history requirement. No history was carried forward upon conversion, so it is difficult to know how refunds were determined or if they were proper. Total refunds during the months of September and October 2000 were \$790,000. This amount is exceptionally high in relation to historical trends. Also, approximately \$291,000 of accrued interest payable on security deposits was added to the deposit balance at conversion.

**Corrective Action Plan:**

Only selected information was converted from the old mainframe billing system to the new customer information system. Payment and usage history was not converted to keep conversion costs down. While some security deposits were refunded prior to a customer completing a twelve-month "good pay" period, there are still provisions for assessing a deposit to a customer if the customer does not pay on a timely basis, even though the original deposit has been refunded. If the customer pays late during any two months of a twelve-month period, a deposit can be assessed. This should mitigate exposure from early refund of deposits.

**2000-8 Accounts Receivable Reports**

Under the new utility billing system, an Accounts Receivable-Cycle Report (Detail) and (Summary) is generated. Although the grand totals of these two reports agreed, the amounts for the individual cycles did not. We were unable to obtain an adequate explanation for the differences.

**Corrective Action Plan:**

Research is being done to reconcile the difference in cycle reporting. A programmer has been assigned to fix the report so that cycle totals balance.

**2000-9 Municipal Accounts Payable Charges**

The municipal accounts payable charges in the Utility Fund did not agree with corresponding accounts receivable charges in the Environmental Services Fund. The difference at October 31, 2000 was \$10,991. That accounts are apparently not being properly reconciled.

**Corrective Action Plan:**

While there was some information lag caused by the implementation of the new billing system, accounting should have reconciled the two accounts and made needed corrections. The employee responsible for reconciling these accounts has been made aware of the problem, and procedures have been implemented to ensure that this problem will not reoccur.

**2000-10 First Time Homebuyer Deposits**

Payments received from participants for loans under the First Time Homebuyer Programs are not being deposited on a daily basis. This results in payments being posted to the wrong fiscal year for those received immediately prior to year end.

**Corrective Action Plan:**

Due to the software being used in Community Development, checks received at the end of a month are being held until the current month reports are generated. This causes the checks not to be deposited in a timely manner. To correct this, Community Development will change its procedure for accepting checks at the end of the month. No checks will be accepted after 2:00 p.m., and reports will be generated immediately. The deposit will be given to Accounting by 4:00 p.m. the same day.

**2000-11 Retainage Payable**

Several instances were noted where retainage payable was recorded in one fund throughout the contract and then incorrectly paid out of another fund.

**Corrective Action Plan:**

Two separate departments were involved with this finding; one was the Lafayette Utility System and the other was Public Works. (1) The procedure for recording retainage for the Lafayette Utility System has been changed. This should not be an issue in future fiscal years. 2) Each of the instances noted which involved the Public Works Department were caused by typographical errors in processing payments. Each payment involved projects with multiple work-order numbers. This situation was discussed with the employee responsible for preparing project payments to exercise greater care.

#### **2000-12 Heymann Arts Center Reserve Fund (HPACC)**

Although much progress has been made during the past fiscal year to reconcile the activity related to HPACC, there are still several accounts that do not reconcile to the information on file at HPACC. These accounts include accounts receivable, deferred revenue and ticket sales.

##### **Corrective Action Plan:**

In order to facilitate the reconciliation of accounts, Heymann personnel will provide Accounting with the audit statements and accounts receivable journal on a regular basis.

#### **2000-13 Community Development Block Grant Disbursements**

Twenty-five Community Development Block Grant disbursements were tested for allowability. Included in the items tested was a \$239 charge for birthday cards for LCG employees. This is not an allowable grant disbursement.

##### **Corrective Action Plan:**

Requests for payment of ineligible items will be returned to the purchaser for handling.

#### **2000-14 Disadvantaged Business Enterprises (DBE) Goal**

As part of their Federal Transit Administration grant, each year, LCG must set, as a goal, a percent of their expenditures that will be made to DBE's. The goal for the current year was 7%. LCG did not meet their goal; the actual percent realized was 3.4%.

##### **Corrective Action Plan:**

During the period audited, no major FTA funded contracts were bid, other than the bus purchases which are not subject to the goal. In order to better monitor this, the DBE Coordinator will review the transaction reports and vendor listing every other week and compare with the latest DBE database. Accounting personnel will be provided accurate updates of the database.

#### **2000-15 Requests for Reimbursement**

The requests for reimbursement for the FTA Planning Grant (99-00), FTA Parish Transit Study, FHWA MPO Planning Grant (00-01), and FHWA Planning Grant (98-99) are not being prepared in a timely manner. The expenditures tested were incurred and requested as follows: FTA Grants - incurred November 1999 through February 2000, requested April 2000; FHWA Planning Grant - incurred February 2000 through September 2000, requested September 2000; FHWA MPO Planning Grant - incurred October 2000, request not prepared as of the end of fieldwork. Similar findings were reported in the 1998 and 1999 audit as #1998-6 and #1999-10, respectively. Also, when testing the FTA Planning Grant and FTA Parish Transit Study requests for reimbursement, it was noted that the hours reported for direct labor did not agree to the payroll records. After further investigation, it was discovered that many hours are charged to other funds, such as General Fund or Municipal Transit, and then transferred back to the FTA funds once the request is prepared. This is done by a journal voucher and a memo but there was nothing on file to support the hours being charged to the grants.

##### **Corrective Action Plan:**

The Planning Division is aware of the problem of timely submittals of grant project invoices. The division offered two reasons for the delays:

(1) In May 2000, the Planning Division lost two key personnel. The Division is small with a staff of six. The Comprehensive Plan (LINC) preparation requires an intensive level of work with a full staff. Replacement staff required months to hire followed by a period of training.

(2) The Division received notice that the contract between the LaDOTD and LCG for the Comprehensive Land Use Plan contracts had not been processed completely by the DOTD and would have to be cleared by the FHWA. Copies of LCG checks paid to the consultant firm of HNTB were requested and furnished along with Consultant Agreements. This situation is unique to the Division and represents the greater portion of outstanding invoice payments. The latest communication from

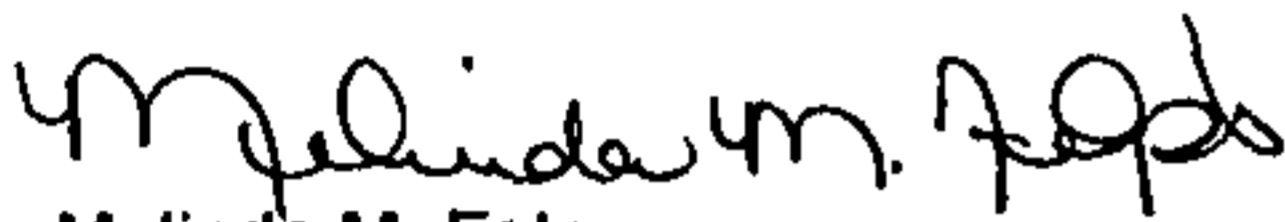
DOTD indicates the invoice reimbursements will be made soon.

A new employee is currently being trained to manage the grant invoice requirements. Timely submittals of invoices should be up to date and on track effective April, 2001.

Direct Labor hours which did not agree to the payroll records was the result of a reorganization within the Traffic and Transportation Department. An employee was promoted to another division but the hours worked were not moved to the proper fund. This has been corrected and the direct labor hours are being charged to proper division. It is not anticipated that this error will reoccur.

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