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**LAFAYETTE CITY-PARISH  
CONSOLIDATED GOVERNMENT**

**FINANCIAL REPORT**

**OCTOBER 31, 2002**

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

Release Date 6-18-03

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

ANNUAL FINANCIAL REPORT  
YEAR ENDED OCTOBER 31, 2002  
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**INDEPENDENT AUDITORS' REPORT**

Order Refers:  
Cadeville, LA  
July 18, 2004

To the Lafayette City-Parish  
Council of Lafayette, Louisiana

Expenses, LA  
037-943-0017

Shreveport, LA  
037-986-1897

New Orleans, LA  
037-564-4504

Orlando, FL, LA  
037-944-0855

Stephen G. Gidycz, CPA\*  
Donald W. Kelly, CPA\*  
Michael Lawson E., CPA\*  
Scott A. Jones, CPA\*  
David L. Bennett, CPA\*  
L. Charles Adams, CPA\*  
Kenneth B. Deane, CPA\*  
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Wayne L. Lindstrom, CPA\*  
Craig C. Robinson, CPA\*  
Paul C. Kuehnle, CPA\*  
George L. Dwyer III, CPA\*  
Gregory D. Wilson, CPA\*  
D. Scott Johnson, CPA\*  
Patrick S. McCardle, CPA\*  
Matthew R. West, CPA\*  
Roy L. Brown, CPA\*  
Papay L. Bryant, CPA\*  
Mary A. Keith, CPA\*  
Jay Brown, CPA\*  
David P. Bond, CPA\*

W. J. J. J.  
William J. Broussard, CPA\* 1999  
Lynn K. Poché, CPA 1994  
James H. Lewis, CPA 1997  
Rosa M. Breaux, CPA 1999  
George J. Lewis, CPA\* 1992  
Cadeville J. Winklerby, CPA\* 1990  
Richard L. Berry, CPA\* 1996  
Gary A. Broussard, CPA\* 1997  
Lawrence A. Coates, CPA\* 1999  
Michael P. Gordon, CPA\* 1999  
Ralph Frank, CPA 1994

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We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Lafayette City-Parish Consolidated Government, as of and for the year ended October 31, 2003, which collectively comprise the Lafayette City-Parish Consolidated Government's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Government's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Lafayette Public Power Authority, an enterprise fund, and Marshall-City Court of Lafayette, a component unit, which represent \$5,894 and \$1,976, respectively, of the assets and operating revenues of the business-type activities totals and 1.7% and 1.2%, respectively, of the assets and program and general revenues of the aggregate discretely presented component units. These financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion, insofar as it relates to the amounts included for Lafayette Public Power Authority and Marshall-City Court of Lafayette, is based on the reports of the other auditors.

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

The basic financial statements do not include financial data of various governmental agencies (component units), which should be included in order to conform with accounting principles generally accepted in the United States of America. The effects of the omission of these governmental agencies on assets, liabilities and net assets at October 31, 2002 and the change in net assets for the year then ended on the aggregate discretely presented component units 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 financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the aggregate discretely presented component units, as of October 31, 2002 and the changes in financial position thereof for the year then ended.

In addition, in our opinion, based on our audit and the reports of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Lafayette City-Parish Consolidated Government, as of October 31, 2002, and the respective changes in financial position and cash flows, where applicable, therefor for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As described in Note 1, the Lafayette City-Parish Consolidated Government has implemented a new financial reporting model, as required by the provisions of GAO Statement No. 30, "Basic Financial Statements and Management's Discussion and Analysis for States and Local Governments", in 2000.

In accordance with Government Auditing Standards, we have also issued our report dated April 11, 2000, on our consideration of Lafayette City-Parish Consolidated Government's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with Government Auditing Standards, and should be read in conjunction with this report in considering the results of our audit.

The Management's Discussion and Analysis on pages 4 through 18 is not a required part of the basic financial statements but is supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

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

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

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

Lafayette, Louisiana  
April 21, 2003



## LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT

### MANAGEMENT'S DISCUSSION AND ANALYSIS

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

The Management's Discussion and Analysis (MD&A) is designed to focus on the current year's activities, resulting changes and currently known facts. It should be read in conjunction with the financial statements that begin on page 22.

### FINANCIAL HIGHLIGHTS

- Assets of the LCG primary government exceeded its liabilities at the close of the most recent fiscal year by \$462.4 million (net assets). Of this amount, \$4.87 million (unrestricted net assets) may be used to meet the LCG's ongoing obligations to citizens and creditors.
- The LCG's total net assets increased by \$15.4 million (9%) during 2002. Governmental activities net assets increased \$4.8 million during 2002, while business-type activities net assets increased \$10.6 million.
- As of the close of the fiscal year, the LCG's governmental funds reported combined ending fund balances of \$188.7 million, an increase of \$35.5 million in comparison with the prior year. Approximately 43% of this total amount, \$81.8 million, is available for spending at the LCG's discretion (unreserved fund balances).
- Resources available for appropriation in the General Fund were 4.0 million above budget. However, expenditures and transfers were 29.6 million less than budgeted for the year.
- As October 31, 2002, unreserved fund balance for the General Fund was \$11.7 million, or 54% of total 2002 General Fund expenditures and transfers.

### OVERVIEW OF THE FINANCIAL STATEMENTS

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

## **Government-Wide Financial Statements**

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

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

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

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

## **Fund Financial Statements**

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

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. The governmental major funds (see Exhibits C through F) presentation is presented on a sources and uses of liquid resources basis. This is the manner in which the financial plan is typically

developed. Unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's current financing requirements. The LCO has presented the General Fund, the City's Sales Tax Trust Funds and Capital Improvement Fund, as well as the City's 2001A Sales Tax Bond Construction Fund as major funds. All non-major governmental funds are presented in one column, titled Other governmental funds. Combining financial statements of the non-major funds can be found in the other supplementary information section which follows the basic financial statements.

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

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

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

#### **Infrastructure Assets**

General capital assets include land, land improvements, easements, buildings, vehicles, equipment and machinery, infrastructure, and all other assets of a tangible nature that are used in operations and that exceed the LCO's capitalization threshold. (see Note 10). All projects completed and acquisitions occurring in fiscal year ended October 31, 2001 have been capitalized. Governmental accounting standards board statement No. 34 states the LCO's transitional period to October 31, 2000 for reporting infrastructure assets. The LCO has capitalized all purchased capital assets and all donated non-infrastructure general capital assets. Donated infrastructure assets (those placed into service through contributions from private development) have not been capitalized in this financial presentation for the years 1990 through 2001. The

1000 plans to record all material devalued assets within the next two fiscal years. Prior to the implementation of the new reporting model, no depreciation was charged on general capital assets. Accumulated depreciation was recorded for the first time in the 2010 financial statements based on the date of acquisition and the life span of the asset.

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

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements are a required part of the basic financial statements and can be found on pages 49 through 104 of this report.

#### **Other Information**

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information, the budgetary comparison schedules. Required supplementary information can be found in Exhibits P-1 through P-3 of this report.

The other supplementary information section referred to earlier in connection with the non-major governmental and proprietary funds is presented immediately following the required supplementary information in Exhibits Q-1 through Q-26.

Also included in the reports in the Office of Management and Budget 2-130 Single Audit Auditor reports, findings and schedules.

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

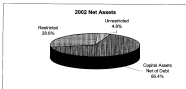
#### **GOVERNMENT-WIDE FINANCIAL ANALYSIS**

The following table reflects the condensed statement of net assets for 2009. Prior year data is not presented in the implementation year but will be included in future years for comparison purposes.

**Table 3**  
**Suffolk County-Serial Consolidated Government**  
**Condensed Statement of Net Assets**  
**October 31, 2002**  
**(in millions)**

	<u>Governmental</u> <u>Activities</u>	<u>Business-</u> <u>Type</u> <u>Activities</u>	<u>Total</u>
<b>Assets:</b>			
Current and other assets	\$ 225.9	\$ 26.2	\$ 252.1
Restricted assets	-	128.1	128.1
Capital assets	<u>328.3</u>	<u>392.4</u>	<u>720.7</u>
<b>Total assets</b>	<b>\$ <u>554.2</u></b>	<b>\$ <u>616.7</u></b>	<b>\$ <u>1,170.9</u></b>
<b>Liabilities:</b>			
Current liabilities	\$ 29.4	\$ 28.2	\$ 57.6
Long-term liabilities	<u>388.8</u>	<u>138.0</u>	<u>526.8</u>
<b>Total liabilities</b>	<b>\$ <u>418.2</u></b>	<b>\$ <u>166.2</u></b>	<b>\$ <u>584.4</u></b>
<b>Net assets:</b>			
Invested in capital assets			
net of debt	\$ 195.5	\$ 208.3	\$ 403.8
Restricted	46.1	128.8	174.9
Unrestricted	<u>111.8</u>	<u>38.3</u>	<u>150.1</u>
<b>Total net assets</b>	<b>\$ <u>353.4</u></b>	<b>\$ <u>475.4</u></b>	<b>\$ <u>828.8</u></b>

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



The LCO's combined net assets at year end total \$491.8 million. Approximately \$2.44 (\$181.8 million) of the LCO's net assets as of October 31, 2000 reflects the LCO's investment in capital assets (land, buildings, infrastructure, machinery and equipment) less any related outstanding debt used to acquire those assets that is still outstanding. The LCO uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Another \$2.44 of the LCO's net assets are subject to external restrictions on how they may be used such as property tax approved by the electorate for specific purposes. The remaining \$4.84 (\$48.3 million) of net assets, referred to as unrestricted, may be used to meet the ongoing obligations of the LCO to citizens and creditors.

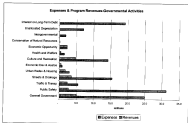
The deficit in unrestricted net assets in governmental activities is caused by the excess of non-capital related long-term debt (the retirement systems notes and claims liabilities) and by unused employee vacation and sick days not previously funded, which together exceed current assets that are not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

Table 2 below provides a summary of the changes in net assets for the year ended October 31, 2000:

**Table 2**  
**Lafayette City-Parish Consolidated Government**  
**Condensed Statement of Changes in Net Assets**  
**For the year ended October 31, 2000**  
**(in millions)**

	Governmental ACQUISITIONS	Business- Type ACQUISITIONS	TOTAL
<b>REVENUES:</b>			
Program revenues:			
Fees, fines, and charges for services	\$ 9.4	\$ 189.1	\$ 198.5
Operating grants and contributions	9.5	-	9.5
Capital grants and contributions	4.2	.2	4.4
General revenues:			
Sales taxes	54.2	-	54.2
Other taxes	24.7	-	24.7
Grants and contributions not restricted to specific programs	3.2	-	3.2
Other	2.8	3.7	6.5
Total revenues	<u>\$ 118.8</u>	<u>\$ 189.8</u>	<u>\$ 308.6</u>
<b>Expenses:</b>			
General government	\$ 24.9	-	\$ 24.9
Public safety	21.2	-	21.2
Traffic and transportation	5.5	-	5.5
Streets and drainage	15.4	-	15.4
Urban redevelopment and housing	2.5	-	2.5
Economic development and assistance	.8	-	.8
Culture and recreation	14.2	-	14.2
Health and welfare	1.4	-	1.4
Economic opportunity	2.2	-	2.2
Conservation of natural resources	.1	-	.1
Intergovernmental	1.8	-	1.8
Unallocated depreciation	1.0	-	1.0
Combined utilities system	-	114.2	114.2
Coal-fired electric plant	-	41.7	41.7
Animal shelter and control	-	.8	.8
Solid waste collection	-	1.1	1.1
Interest on long-term debt	12.1	-	12.1
Total expenses	<u>\$ 128.8</u>	<u>\$ 269.8</u>	<u>\$ 398.6</u>
Increase (decrease) in net assets			
before transfers	\$ (10.0)	\$ 20.0	\$ 10.0
Transfers	10.0	(20.0)	-
Increase in net assets	<u>\$ 0.0</u>	<u>\$ 0.0</u>	<u>\$ 0.0</u>
Net assets, November 1, 2000	341.8	411.8	753.6
Net assets, October 31, 2000	<u>\$ 341.8</u>	<u>\$ 411.8</u>	<u>\$ 753.6</u>

The city's total revenues were \$208.4 million and the total cost of all programs and services was \$282.8 million. Therefore, net assets increased \$74.4 million for the year. Our analysis below separately describes the operations of governmental and business-type activities.



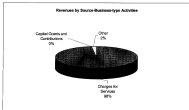


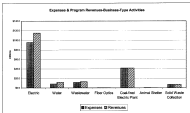
Environmental Activities net assets increased \$5.8 million in 2022. The cost of all governmental activities this year was \$194.5 million. As shown in the Statement of Activities in Exhibit B, the amount that was taxpayers' business was \$100.4 million because some of the cost was paid by those who directly benefited from the program (\$7.8 million) or by other governments and organizations that subsidized certain programs with grants and contributions (\$13.7 million). Program revenues only covered 18% of total costs. The remainder was paid with taxes and other revenues, such as investment earnings and unrestricted grants and contributions.

The IDP's largest program in governmental activities is public safety, with over \$10 million of resources applied thereto, following that is general government, interest on long term debt and streets and drainage.

Some factors affecting the change in net assets for governmental activities were:

- (1) An increase in net capital assets of approximately \$18.4 million capitalized during the year.
- (2) An increase of \$3.1 million in the Division System's withholding-tax payment to the General Fund.
- (3) An additional \$1.8 million in sales taxes due to increased retail sales.
- (4) A draw down of balances for capital projects of \$4.7 million.
- (5) Payment of approximately \$18.7 million in long-term debt; offset by \$55.8 million in newly issued bonded debt and \$15.8 million in claims and compensated absences.





Business Type Activities net assets increased by \$10.8 million in 2002. Charges for services make up 88% of the revenues to the business-type activities. Most of the net asset increase was in the LCO's main enterprise fund, the Utilities System. The other enterprise funds mainly broke even for the year, with revenues equaling expenses. The Utilities System revenues decreased \$21.5 million due to production cost savings that were passed on to customers through a decreased fuel adjustment rate on electric billings. There were no other changes in rates and fees during 2002. The Utilities System in-lieu-of-tax payment to the General Fund increased by \$3.1 million to total \$17.3 million in 2002. Interest earnings on investments declined \$1.8 million due to lower interest rates and reduced investment balances.

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

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

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

As of the end of the fiscal year, the LCO's governmental funds reported combined ending fund balances of \$684.7 million, an increase of \$80.5 million in comparison with the prior year. Approximately 51% of this total amount (\$349.3 million) constitutes unreserved fund balances, which is available for spending at the LCO's discretion. The remainder of fund balances is reserved to indicate that it is not available for new spending because it has already been committed to: (a) liquidation of contracts and

purchase orders of the prior period (\$28.7 million), (2) payment of debt service (\$41.8 million), (3) loans to low-income recipients (\$9.8 million), (4) other miscellaneous commitments (\$9.2 million).

The General Fund is the chief operating fund of the Lafayette Consolidated Government. At the end of the fiscal year, total fund balance of the General Fund was \$29.8 million, \$20.7 million of which was unreserved. Compared with total fund balance of \$19.8 million at the end of 2003, fund balance grew approximately \$10 million during 2004. Key factors contributing to this growth were as follows:

- (1) An increase of \$3.1 million in the Utilities System in-Lieu-of-Tax payment to the City.
- (2) An increase of \$5.5 million from the 3% general sales and use tax due to a reclassification increasing the amount available for general fund purposes from 28% to 33%.
- (3) A reduction in interest and miscellaneous revenues of approximately \$1.8 million.
- (4) An increase in General Fund expenditures totaling \$2.3 million; primarily the public safety salary increases.

Fund balance in the Sales Tax Capital Improvement Fund declined \$4.7 million in 2004, due to a draw down for capital projects use.

**Proprietary Funds:** The LGO's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. As of the end of the current fiscal year, the primary government's proprietary funds reported ending net assets of \$48.5 million, an increase of \$8.9 million in comparison with the prior year.

LGO's main proprietary fund is the Utilities System Fund which accounts for electric, water, wastewater, and fiber optic services. This fund ended the year with an increase of \$8.3 million in net assets, after transferring \$17.3 million to the General Fund as a payment in-lieu-of-taxes. As previously noted, the Utilities System had no changes in rates except for the reduction of the fuel adjustment rate on electric billings to pass on the savings in production expenses due to lower fuel costs. This resulted in a reduction in revenues and expenses of approximately \$20 million compared to the prior year, but did not have an effect on net assets.

#### GENERAL FUND BUDGETARY BENCHMARKS

The total difference between the original General Fund budget and the final amended budget was an increase in appropriations of \$9.8 million. Supplemental appropriations totaling \$8.0 million were approved during the year by the LGO Council for various programs, including expanded evening bus service, self-insurance claims, employee pay raises, capital outlay, and hurricane recovery costs. Of this \$8.0 million increase, \$1.8 million was funded from revenue increases and the balance from prior year available balances.

When actual results for 2004 are compared with the final budget, revenue collections, including transfers, exceeded projections by \$0.1 million and expenditures and transfers were \$8.4 million less than appropriated; a positive variance of \$8.7 million. There were no overruns on expenditures at the legal level of control. Material differences between actual results and budgeted amounts in the General Fund are as follows:

- \$1.8 million was appropriated and unspent at the end of the fiscal year for Hurricane Damages caused by Hurricane Lili on October 3, 1983. This amount was advanced until FEMA claims and reimbursements could be finalized and was carried forward for Hurricane recovery expenses incurred in the following fiscal year.
- Approximately \$9.9 million represented unexpended appropriations, with about \$2.0 million representing salary and retirement appropriations due to various vacant positions throughout the year and the remainder for various other expenses.
- Approximately \$2.3 million of appropriated capital money was not spent during 1983. The LEO Code Rule Chapter allows for the carry-forward of these funds for capital outlay projects to be completed in subsequent years. The majority of these funds are appropriated for drainage, bridge, and street repairs in the unincorporated areas of the Parish and for improvements to the Adult Correctional Center.

#### CAPITAL ASSET AND DEBT ADMINISTRATION

**Capital Assets.** The Lafayette Consolidated Government's investment in capital assets for its governmental and business type activities as of October 31, 1983 amounts to \$314.8 million (net of accumulated depreciation). This investment in capital assets includes land, buildings and improvements, machinery and equipment, parking facilities, electric, water, wastewater, and other utility facilities, roads, highways, bridges, and drainage systems. The net increase in the LCG's investment in capital assets for the current fiscal year was 3.1%, a 8.7% increase for governmental activities and a 1.5% increase for business-type activities.

**TABLE 3**  
Lafayette City-Parish Consolidated Government  
Capital Assets  
(Net of Depreciation)  
October 31, 1983  
(in millions)

	Governmental Activities	Business- Type Activities	Total
Land	\$ 18.0	\$ 3.3	\$ 21.3
Buildings and Improvements	88.9	4	92.9
Equipment	38.9	4.8	43.7
Infrastructure	188.8	-	188.8
Utility plant and equipment	-	314.3	314.3
Utility plant acquisition adjustments	-	24.3	24.3
Construction in progress	22.8	22.4	45.2
Total	\$ 308.6	\$ 302.4	\$ 611.0

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

- Completion of several major drainage improvement projects, including oak crevice, Belle Terre Coulee and Coulee Mine Improvements, Phase I.
- Completion of a new Natural History Museum and Planetarium at an approximate cost of \$8 million.
- Substantial completion of certain phases of major road improvements and extensions, including Cambria Blvd Extension and La Avenue Extension.
- Completion of various street, drainage and recreation and parks improvements.
- Substantial construction progress on the three new downtown parks of the Central Parks Network.
- Substantial completion of the first phase of the new Multi-Modal Facility, including the renovation of the historic train depot.
- Completion of over \$28 million of capital improvements to the electric, water, wastewater, and fiber optic Utilities System.
- Relocation of the Parish's Health Unit to a new location in the Vital Services Center with a new facility costing approximately \$1.5 million.

Additional information on the LCO's capital assets can be found in Note 14 of this report.

**Long-Term Debt:** At the end of the current fiscal year, the LCO had total bonded debt outstanding of \$480 million. Of this amount, \$20.4 million comprises debt backed by the full faith and credit of the Lafayette Parish government. The remainder of the debt represents bonds secured solely by specified revenue sources such as the Utilities System revenues and the 1% city sales tax revenues. There are no general obligation bonds outstanding for the City of Lafayette at the end of the fiscal year.

**Table 4**  
**Lafayette City-Parish Consolidated Government**  
**Summary of Outstanding Debt at Year-end**  
**December 31, 2003**  
**(in millions)**

	Governmental Activities	Business- Type Activities	Total
Notes payable	\$ 88.3	\$ -	\$ 88.3
Claims payable	8.7	-	8.7
compensated absences	3.4	3.9	10.1
Parish general obligation bonds	17.4	-	17.4
Parish certificates of indebtedness	3.0	-	3.0
City sales tax revenue bonds	271.0	-	271.0
Utilities revenue bonds	-	10.9	10.9
Lafayette Public Power Authority Revenue Bonds	-	101.2	101.2
<b>Total all notes and bonds</b>	<b>\$ 493.8</b>	<b>\$ 112.0</b>	<b>\$ 605.8</b>

The Lafayette Consolidated Government's total bonded debt increased during the year by \$88.3 million. This is a result of the on-going 8-year capital program and the refinancing of existing debt to improve cash flow and take advantage of lower interest rates. The City's capital outlay program approved by the electorate in 1997 includes total bonds authorized of \$129.0 million. There are expected to be additional sales tax revenue bond sales of up to \$99.3 million in the following years to continue the balance of the program. The Parish anticipates a final general obligation issue of \$11.2 million in fiscal year 2005 to complete its capital outlay program.

The City of Lafayette issued \$28.9 million of Public Improvement Sales Tax Revenue Bonds, Series 2001A and 2001B, dated December 1, 2001 (secured by the 19 1993 general sales and use tax and the 19 1998 general sales and use tax) for the purpose of purchasing, constructing, acquiring and extending street, drainage, and recreation improvements.

The Parish of Lafayette issued \$77.3 million of General Obligation Bonds, Series 2001, dated December 1, 2001 (secured by unlimited ad valorem taxation) in six series for the purpose of constructing, acquiring, and improving roads and bridges, drainage, recreation facilities, fire protection, public buildings, and the adult correctional facility.

The Lafayette Public Power Authority issued \$10.3 million of Electric Revenue Refunding Bonds, Series 2002, dated September 1, 2002 (secured by LPPA revenues) for the purpose of refunding a portion of LPPA's outstanding Electric Revenue Bonds, Series 1994.

As of October 31, 1982, L&P bonds are rated by two of the major rating services as follows:

	<u>Underlying Ratings</u>		<u>Insured Ratings</u>	
	<u>Moody's</u> <u>Investment</u> <u>Service</u>	<u>Standard</u> <u>and</u> <u>Poor's</u>	<u>Moody's</u> <u>Investment</u> <u>Service</u>	<u>Standard</u> <u>and</u> <u>Poor's</u>
City of Lafayette Sales Tax Revenue Bonds 1981 and 1985 Taxes	AA	A+	AAA	AAA
Lafayette Parish General Obligation Bonds	AA	A	AAA	AAA
City of Lafayette Utilities System Revenue Bonds	AA	A-	AAA	AAA
Lafayette Public Power Authority Revenue Bonds	AA	A	AAA	AAA

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

Governing Authority: City of Lafayette, Louisiana

<u>Ad Valorem Taxes:</u> Assessed Valuation	\$ 475,316,122
Debt Limit: 10% of Assessed Valuation (for any one purpose)	\$ 47,531,612
Debt Limit: 20% of Assessed Valuation (aggregate, all purposes)	95,063,219
Debt Outstanding	\$ _____

Governing Authority: Parish of Lafayette, Louisiana

<u>Ad Valorem Taxes:</u> Assessed Valuation	\$1,814,789,680
Debt Limit: 10% of Assessed Valuation (for any one purpose)	\$ 181,478,968
Debt Outstanding by purpose:	
Roads and bridges	\$ 18,829,890
Parish Courthouse	0 480,000
Drainage	0 3,295,000
Fire Protection	0 495,000
Recreation	0 380,000
Jail	0 3,310,000

The Louisiana Revised Statutes limit the City's bonded debt for any one purpose to 10% of the assessed valuation of the taxable property and 20% for all purposes. The Parish bonded debt is limited to 10% of the assessed valuation of the taxable property for any one purpose.

## ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND REVENUE

Many factors were considered when preparing the fiscal year 2002 budget. One of those factors is the economy. The Lafayette labor market area's non-agricultural employment was 148,893 at August 2001, compared to 148,480 for the year of 2001, and 148,580 for 2000. In July, 2002, unemployment in Lafayette Parish stood at 4.7% versus the 2000 rate of 5.4% and the national rate of 5.9%. The Louisiana Department of Labor reported job growth for the Lafayette MSA for 2001 at 3,200 jobs, or 1.9%. This represented 61.6% of the Louisiana total. Additionally, apartment occupancy rates stood at 98.5% in July 2002.

The City's 24 general sales and use tax and the Parish's 24 general sales and use tax are MAJOR REVENUE sources to the General Fund, making up 20% of revenues. The historical trend for the City sales tax has continued to be positive and resulted in a 2% increase for fiscal year 2002, and an increase of 2.7% through March 2002. The average annual increase since 1997 is 2.8%. The projected increase for the 2002 budget is 2%. The Parish sales tax declined 6% in 2000 following a 4.7% increase in 2000. It is projected at a 2% increase in the 2002 budget. The Parish sales tax applies only to unincorporated areas of the parish, and therefore, annexations by municipalities reduce the areas of coverage and the collection of the tax revenues. However, municipalities annexing the area also become responsible for governmental services in those areas.

Three indicators were taken into account when adopting the General Fund budget for 2002. Amounts available for appropriation in the General Fund budget are \$72.5 million, an increase of \$4 over the final 2000 budget of \$68.5 million. Leading the increase in revenues are property taxes and sales taxes as discussed above. The Utilities System in-line-of-tax payment to the General Fund is projected at the same level as 2000. The property tax revenue increase resulted from an increase in the 2000 millage rates and the assessed valuation, as well as a new property tax approved for the implementation of a computer assessment and control program. Besides the new program for mosquito control, increased appropriations funded library service increases and the operating costs related to the opening of the newly completed Natural History Museum and Planetarium. Other increases in appropriations were due to a 2% general pay increase and increased retirement cost expenses for firefighter personnel.

If budget estimates are met, the LCP's budgetary General Fund balance is expected to increase by 2.4 million by the close of 2002. This is a major improvement over recent years when the fund balance was declining. It is significant that the 2002 budget eliminated the General Fund's reliance on fund balance use. This was possible due to the property tax increases previously noted, and a re-dedication of a portion of the general sales and use tax to general fund use approved in July 2001.

As for business-type activities, revenue increases are projected due to growth in retail electric, water, and wastewater sales, and a 2.4% increase in the wastewater rate effective November, 2001. We also project an increase in the fuel and purchase power costs for the electric system of 2.4% due to rising natural gas prices. The Utilities System has done extremely well financially and has funded all its capital



major needs from earnings since 1984, with the exception of one bond issue for \$28.2 million in 1986 for major wastewater plant improvements. The fiscal year 1987 budget includes a projected bond sale of \$15.0 million, or about 50% of its capital program.

#### **REQUESTS FOR INFORMATION**

This financial report is designed to provide a general overview of the Lafayette City-Parish Consolidated Government's finances and to demonstrate accountability for monies received. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Lafayette Consolidated Government, Office of Finance and Management, P.O. Box 2027-C, Lafayette, Louisiana, 70502.

BASIC FINANCIAL STATEMENTS

LAURENCE CITY-WATER UTILITIES COMPANY  
LAURENCE, OREGON

STATEMENT OF NET ASSETS  
DECEMBER 31, 1990

	Utility Activities			Component Bills
	Governmental	Business-type	TOTAL	
	Activities	Activities		
<b>ASSETS</b>				
Cash	\$ 6,442,804	\$ 5,595,455	\$ 12,038,259	\$ 6,442,819
INVESTMENTS	185,997,408	2,033,418	188,030,826	2,150,838
Accounts Interest receivable	2,442,804	1,444	3,887,248	24,884
ACCOUNTS RECEIVABLE	9,703	23,149	33,852	-
Loans receivable, net	2,322,000	-	2,322,000	-
INVESTMENTS IN GOVT	239,179	11,098,042	11,337,221	-
Accounts receivable, net	2,264,583	24,142,443	26,407,026	244,893
Due FROM COMPONENT UNITS	224,479	-	224,479	-
Due from other governmental agencies	12,884,808	2,084,379	14,969,187	411,968
Due from external parties	81,764	-	81,764	14,874
Notes receivable	-	-	-	305,897
Other receivables	281,882	-	281,882	48,882
Prepaid items	94,458	148,494	242,952	-
Other assets	-	28,841	28,841	7,884
<b>Restricted assets:</b>				
Cash	-	24,908,004	24,908,004	-
Investments	-	204,108,744	204,108,744	-
Receivables	-	682,881	682,881	-
Deferred duties	2,029,442	22,178,044	24,207,486	-
<b>Capital assets:</b>				
Accumulated depreciation	339,694,148	24,109,249	363,803,397	-
Depreciable, net	219,282,412	267,448,821	486,731,233	514,185
<b>Total assets</b>	<b>\$ 924,188,119</b>	<b>\$ 377,448,790</b>	<b>\$ 1,301,636,909</b>	<b>\$ 11,728,124</b>

(continued)

LAFAYETTE CITY-BAKER COMMUNITY DEVELOPMENT  
LAFAYETTE, LOUISIANA

STATEMENT OF NET ASSETS (CONTINUED)  
OCTOBER 31, 1988

	Primary Government			Component Units
	Governmental Activity	Business-type Activities	Total	
<b>LIABILITIES</b>				
Bank overdrafts	\$ -	\$ -	\$ -	\$ 148,763
Accounts payable	5,494,797	11,760,211	17,255,008	154,577
Accounts liabilities	1,134,162	1,494,811	2,628,973	143,000
Retainable payable	5,494,888	188,568	5,683,456	-
Other payables	875,000	-	875,000	1,370
UNDEBTED INCREASE	1,764,174	11,760,211	-	-
Due to primary government	-	-	-	213,000
Due to other governmental agencies	378,197	-	108,497	1,520
Deferred revenues	816,128	-	832,115	174,000
Accrued interest payable	5,844,982	5,488,499	11,333,481	-
CUSTOMER DEPOSITS	-	1,838,114	1,838,114	-
<b>Long-term liabilities:</b>				
<b>PORTION-DUE OR PAYABLE</b>				
<b>within one year -</b>				
bonds payable	5,414,504	-	5,414,504	-
bonds and notes payable	14,374,080	11,760,000	26,134,080	48,000
Capital leases	-	-	-	148,491
Inscribed governmental securities	1,715,000	850,440	2,565,440	-
<b>within one year or payable after one year -</b>				
bonds payable	1,114,133	-	1,114,133	-
bonds and notes payable	152,114,082	114,564,440	266,678,522	89,000
OFFICIAL DEBTS	-	-	-	1,114,000
Inscribed governmental securities	4,878,000	1,878,148	6,756,148	112,434
<b>Total liabilities</b>	<b>\$ 283,372,171</b>	<b>\$ 119,504,779</b>	<b>\$ 402,876,950</b>	<b>\$ 4,147,001</b>
<b>NET ASSETS</b>				
Invested in capital assets, net of related debt	\$ 120,911,000	\$ 314,882,498	\$ 435,793,498	\$ 1449,041
Restricted for:				
Capital projects	1,370,000	-	1,370,000	1,444,000
water services	88,441,174	114,564,070	202,995,244	-
Other	8,945,700	-	8,945,700	8,488,000
Unrestricted	<u>(56,447,782)</u>	<u>10,281,148</u>	<u>(46,166,634)</u>	<u>1,113,744</u>
<b>Total net assets</b>	<b>\$ 170,418,088</b>	<b>\$ 449,727,716</b>	<b>\$ 620,145,804</b>	<b>\$ 10,113,785</b>
<b>Total liabilities and net assets</b>	<b>\$ 453,790,259</b>	<b>\$ 569,232,495</b>	<b>\$ 1,023,022,754</b>	<b>\$ 14,260,786</b>

See Notes to Financial Statements.

SAPPHIRE CITY-BAGGE CONSOLIDATED GOVERNMENT  
BANKRUPTCY, CHAPTER 11

STATEMENT OF ACTIVITIES  
For the Year Ended December 31, 2010

Function/Program	Expenses	Program Revenues		
		Pass, Pines and Chaparral for Services	Operating Revenues and Funds Revenues	Capital and Grants Revenues
<b>Primary government:</b>				
<b>Governmental activities -</b>				
General government	\$ 24,914,283	\$ 2,445,974	\$ 2,244,704	\$ -
Public safety	20,244,768	2,858,813	427,408	124,548
Public works and transportation	2,434,127	104,371	144,120	2,244,128
Waste and recycling	12,214,168	24,384	2,444,858	2,447,187
Urban redevelopment and housing	2,911,474	-	4,764,458	-
Economic development and assistance	771,124	-	581,448	-
Culture and recreation	14,579,419	4,247,702	227,478	224,448
Health and welfare	1,401,414	104,704	284,448	-
Economic opportunity	4,441,114	-	2,227,121	-
Conservation of natural resources	87,121	-	-	-
Intergovernmental	1,401,414	-	-	-
Unassigned depreciation	4,761,121	-	-	-
EXPENSE ON LONG-TERM DEBT	12,114,111	-	-	-
<b>Total governmental activities</b>	<b>\$ 121,114,111</b>	<b>\$ 1,401,111</b>	<b>\$ 4,444,444</b>	<b>\$ 4,444,111</b>
<b>Business-type activities -</b>				
Electric	\$ 44,444,111	\$ 121,111,111	\$ -	\$ 11,111
Water	4,111,111	21,111,111	-	-
Wastewater	11,111,111	11,111,111	-	-
Other utility	477,111	111,111	-	-
Coal-fired electric plant (net of other program)	21,111,111	41,111,111	-	-
program	111,111	177,111	-	11,111
Public works - collection	2,111,111	1,111,111	4,111	21,111
EXPENSE	2,111,111	1,111,111	4,111	21,111
<b>Total business-type activities</b>	<b>\$ 111,111,111</b>	<b>\$ 188,111,111</b>	<b>\$ 4,111</b>	<b>\$ 37,111</b>
<b>Total primary government</b>	<b>\$ 232,225,222</b>	<b>\$ 189,222,222</b>	<b>\$ 4,555,555</b>	<b>\$ 41,555,222</b>

Net (Expense) Revenue and  
Change in Net Assets

		Primary Government			
Governmental activities	Business-Type activities	Total		Component Units	
\$ 118,933,419	\$ -	\$ 118,933,419	\$ -	\$ -	\$ -
118,433,148	-	118,433,148	-	-	-
12,174,110	-	12,174,110	-	-	-
111,869,447	-	111,869,447	-	-	-
11,189,410	-	11,189,410	-	-	-
(203,774)	-	(203,774)	-	-	-
19,427,174	-	19,427,174	-	-	-
11,877,848	-	11,877,848	-	-	-
64,137	-	64,137	-	-	-
(87,484)	-	(87,484)	-	-	-
11,892,940	-	11,892,940	-	-	-
14,862,841	-	14,862,841	-	-	-
<u>118,118,314</u>	<u>-</u>	<u>118,118,314</u>	<u>-</u>	<u>-</u>	<u>-</u>
\$ (21,412,411)	\$ -	\$ (21,412,411)	\$ -	\$ -	\$ -
\$ -	\$ 18,000,787	\$ 18,000,787	\$ -	\$ -	\$ -
-	3,428,000	3,428,000	-	-	-
-	4,044,444	4,044,444	-	-	-
-	(249,000)	(249,000)	-	-	-
-	(249,448)	(249,448)	-	-	-
-	(274,140)	(274,140)	-	-	-
-	39,444	39,444	-	-	-
<u>-</u>	<u>21,412,411</u>	<u>21,412,411</u>	<u>-</u>	<u>-</u>	<u>-</u>
\$ (18,411,490)	\$ (21,412,411)	\$ (39,823,901)	\$ -	\$ -	\$ -

(Cont. from)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
 LAKECHARLES, LOUISIANA

STATEMENT OF ACTIVITIES (CONTINUED)  
 For the Year Ended October 31, 2000

Function/Program	Expenses	Program Revenues		
		Fees, Fines and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>Component units</b>				
Economic Development Authority	\$ 100,000	\$ -	\$ 26,370	\$ 60,000
Criminal Court	2,011,000	600,310	2,000,000	-
Fireman's Pension and Retiree Fund	140,000	-	-	-
Police Pension and Retiree Fund	70	-	-	-
Cajundome	1,000,000	1,000,000	100,000	100,000
CITY COURT	2,114,000	600,000	2,100,000	-
City Hospital	994,000	100,000	-	-
<b>TOTAL COMPONENT UNITS</b>	<u>\$ 7,419,000</u>	<u>\$ 2,300,310</u>	<u>\$ 4,226,370</u>	<u>\$ 760,000</u>

General revenues:

Taxes:

    Property

    Sales

    Occupational

    Insurance premium

Franchise fees

Interest and penalties - delinquent taxes

Other

Grants and contributions not restricted to  
 specific programs

Investment earnings

Rents/leases

Gain (loss) on sale of capital assets

Transfers:

    Total general revenues and transfers

Change in net assets

Net assets, beginning

Net assets, ending

See Notes to Financial Statements.

Net Operating Revenue and  
 Change in Net Assets

Governmental Net Position	Primary Government		Component Units
	Revenues-type	Total	
\$ -	\$ -	\$ -	\$ 227,420
-	-	-	228,220
-	-	-	(228,220)
-	-	-	170
-	-	-	13,228,420
-	-	-	124,211
-	-	-	(2,422)
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,228,741</u>
\$ 22,715,297	\$ -	\$ 22,715,297	\$ 110,241
52,324,373	-	52,324,373	-
3,222,321	-	3,222,321	-
421,324	-	421,324	124,242
3,222,222	-	3,222,222	-
71,222	-	71,222	-
41,222	-	41,222	2,112,222
3,277,222	-	3,277,222	-
2,222,222	2,722,222	4,944,444	222,222
1,222,222	-	1,222,222	221,222
(222,222)	-	(222,222)	(2,222)
<u>12,522,222</u>	<u>(22,222,222)</u>	<u>-</u>	<u>-</u>
\$ 112,222,222	\$ (22,222,222)	\$ 90,000,000	\$ 2,222,222
\$ 2,222,222	\$ 12,222,222	\$ 14,444,444	\$ 11,222,222
<u>222,222,222</u>	<u>412,222,222</u>	<u>634,444,444</u>	<u>12,222,222</u>
<u>\$ 222,222,222</u>	<u>\$ 422,222,222</u>	<u>\$ 644,444,444</u>	<u>\$ 12,222,222</u>



SPRINGFIELD CITY-HALLER CONSOLIDATED GOVERNMENT  
MEMPHIS, MISSISSIPPI

BALANCE SHEET  
GOVERNMENTAL FUNDS  
December 31, 1988

ASSETS	1981		1988	
	1980	1981	1988	1988
CASH	\$ 1,000,498	\$ 828	\$ -	
Investments	21,540,888	-	-	
ACCOUNT RECEIVABLE RECEIVABLE	128,483	-	-	
RECEIVABLES RECEIVABLE:				
Current	-	-	-	
Deferred	-	-	-	
Delinquent	-	-	-	
Loans receivable	-	-	-	
Allowance for doubtful accounts	-	-	-	
Investments, at cost	1,400	-	-	
Accounts receivable, net	407,183	-	-	
Due from other funds	2,414,888	214,504	228,417	
Due from component units	844,850	-	-	
Due from other governmental agencies	821,828	2,208,416	2,416,888	
Due from external parties	87,440	-	-	
Other receivables	241,162	-	-	
Prepaid items	-	-	-	
<b>Total assets</b>	<b>\$ 27,029,754</b>	<b>\$ 2,423,331</b>	<b>\$ 2,645,305</b>	

Sales Tax Capital Expenditures	1998	1999	2000	TOTAL
	\$440,760 Bond \$242,707,556	\$11,587 Bond \$44,812,098	General Fund \$278,455	General Fund \$1,878,884
\$ 802,342	\$ 11,587	\$ 278,455	\$ 11,878,884	
14,787,147	14,812,098	119,948,714	177,812,219	
181,404	344,804	1,271,149	1,891,364	
-	-	2,187	2,287	
-	-	2,187	2,287	
-	-	2,187	2,287	
-	-	1,402,479	1,402,479	
-	-	182,411	182,411	
-	-	26,474	26,474	
-	-	180,831	180,831	
4,184,888	9,758	1,402,479	14,240,492	
-	-	14,884	14,884	
140,594	-	1,442,644	1,442,644	
-	-	-	47,482	
49,882	-	-	249,162	
-	-	4,894	4,894	
<u>\$ 24,821,008</u>	<u>\$ 14,824,645</u>	<u>\$ 1,447,511</u>	<u>\$ 14,824,645</u>	

(continued)

**LAFAYETTE CITY-POLICE COMMISSIONERS' AGREEMENT**  
**LAFAYETTE, LOUISIANA**

**BALANCE SHEET**  
**GOVERNMENTAL FUNDS (CONTINUED)**  
**March 31, 1992**

LIABILITY, FUND AND FUND BALANCE	1991		1992	
	General	Police Fund	Police Fund	Police Fund
		Total	Total	Total
<b>Liabilities:</b>				
Cash overdraft	\$ -	\$ -	\$ -	\$ -
Accounts payable	678,000	10,000		18,841
Accrued salaries and benefits	1,428,000	-	-	-
Unearned payables	-	-	-	-
Other payables	148,000	-	-	-
Due to other funds	1,000,000	1,000,000		2,140,411
Due to other governmental agencies	60,117	-	-	-
Deferred revenue	44,887	-	-	-
<b>Total Liabilities</b>	<b>\$ 3,359,004</b>	<b>\$ 1,010,000</b>	<b>\$ 1,010,000</b>	<b>\$ 2,159,252</b>
<b>Fund Balances:</b>				
Reserved for -				
Contingencies	\$ 40,000	\$ -	\$ -	\$ -
MHC activities	-	-	-	-
Investments	1,400	-	-	-
Prepaid items	-	-	-	-
Reserve	-	-	-	-
Miscellaneous nonrecurring	-	-	-	-
Designated for -				
Subsequent year's expenditures	1,110,000	-	-	-
Contingencies	1,100,000	-	-	-
Capital expenditures	1,100,000	-	-	-
Unreserved, undesignated	1,489,004	-	-	-
Unreserved, undesignated, restricted to				
Special Revenue Funds	-	-	-	-
MHC Activity Funds	-	-	-	-
Capital Projects Funds	-	-	-	-
<b>Total Fund Balances</b>	<b>\$ 3,359,004</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 3,359,004</b>	<b>\$ 1,010,000</b>	<b>\$ 1,010,000</b>	<b>\$ 2,159,252</b>

See Notes to Financial Statements.

Water Use Capital Improvements	2022		Other Governmental Funds	Total Governmental Funds
	2022 Fund 0000000000	2022 Fund 0000000000		
\$ -	\$ -	\$ -	\$ 4,000,000	\$ 4,000,000
1,527,500	110,000	-	3,000,000	4,637,500
60,440	-	-	570,000	630,440
782,337	71,278	-	1,048,140	1,830,555
150,140	-	-	128,997	279,137
14,979	43,000	-	1,760,100	1,918,079
-	-	-	40,000	40,000
17,000	-	-	200,000	217,000
<u>\$ 2,400,000</u>	<u>\$ 244,278</u>	<u>\$ -</u>	<u>\$ 11,000,000</u>	<u>\$ 13,644,278</u>
\$ 4,000,000	\$ 1,700,000	\$ 20,100,700	\$ 20,400,000	\$ 26,200,700
-	-	40,000,000	40,000,000	40,000,000
-	-	10,000	10,000	20,000
-	-	-	5,000	5,000
-	-	-	3,000,000	3,000,000
-	-	-	200,070	200,070
5,000,000	-	900,000	-	5,900,000
-	-	-	-	7,120,000
10,000,000	10,000,000	10,000,000	10,000,000	30,000,000
-	100,000	-	-	100,000
-	-	-	1,100,000	1,100,000
-	-	-	900,070	900,070
-	-	-	2,100,000	4,200,000
<u>\$ 10,000,000</u>	<u>\$ 10,100,000</u>	<u>\$ 10,100,000</u>	<u>\$ 10,000,000</u>	<u>\$ 40,200,000</u>
\$ 10,000,000	\$ 10,100,000	\$ 10,100,000	\$ 10,000,000	\$ 40,200,000

LAKEWOOD CITY WATER UTILIZATION DEPARTMENT  
LAKEVIEW, COLORADO

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
TO THE STATEMENT OF NET ASSETS  
DECEMBER 31, 2000

Total Fund Balances - governmental funds		\$	144,754,428
Total net assets reported for governmental activities in the statement of net assets is different because:			
Capital assets used in governmental activities are not financial resources and are therefore not reported in the funds.			
Capital assets, net		\$	427,427,425
Long-term liabilities, including bonds payable, are not due and payable in the current period and are therefore not reported in the governmental funds.			
Accrued interest payable	\$	(6,044,884)	
Bonds payable		177,044,000	
Notes payable		(16,227,875)	
Accrued compensated absences		<u>17,464,292</u>	164,735,443
Internal service funds are used by management to charge the costs of certain activities to individual funds. The assets and liabilities of internal service funds are included in governmental activities in the statement of net assets.			
			508,811
Some revenues were collected more than thirty days after year end and therefore are not available soon enough to pay for current period expenditures.			
			4,484,833
Some revenues deferred at year end are recognized under the accrual basis of accounting.			
			64,828
Bond issue costs which are reported as expenditures in the year incurred in the governmental funds are deferred and amortized in the statement of activities.			
Bond 1994-2001, net of accumulated amortization			2,314,842
Elimination of administrative costs revenue related to business-type activities			
			<u>(1,176,275)</u>
Net assets of governmental activities		\$	<u>176,414,428</u>

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LAFAYETTE CITY-PARISH DEBILITATED GOVERNMENT  
LAFAYETTE, LOUISIANA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
COMPREHENSIVE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2000

	1999			2000		
	General	Sales Tax Trust	Total	Sales Tax Trust	Total	Total
<b>Revenues:</b>						
Taxes -						
Ad valorem	\$ 7,899,870	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and use	6,790,000	10,299,240	17,089,240	24,187,875	24,187,875	41,277,115
Utility system payments						
In lieu of taxes	17,311,176	-	-	-	-	-
Other	8,899,800	-	-	-	-	-
MOORAGE AND PERMITS	2,000,100	-	-	-	-	-
Intergovernmental -						
Federal grants	269,100	-	-	-	-	-
State funds:						
State	224,240	-	-	-	-	-
State transportation funds	-	-	-	-	-	-
State shared revenue	1,000,240	-	-	-	-	-
Other	589,415	-	-	-	-	-
Changes in revenues	6,778,110	-	-	-	-	-
Fees and services	1,000,170	-	-	-	-	-
INVESTMENT EARNINGS	704,000	22,270	726,270	-	-	19,760
Miscellaneous	1,000,000	-	-	-	-	-
<b>Total revenues</b>	<b>\$ 44,504,817</b>	<b>\$ 22,319,510</b>	<b>\$ 66,824,327</b>	<b>\$ 24,187,875</b>	<b>\$ 66,824,327</b>	<b>\$ 66,824,327</b>
<b>Expenditures:</b>						
CURRENT -						
General government	\$ 44,500,764	\$ 107,004	\$ 44,607,768	\$ 289,875	\$ 44,897,643	\$ 44,897,643
Public safety	34,400,000	-	-	-	-	-
Traffic and transportation	1,500,000	-	-	-	-	-
Waste and drainage	4,750,000	-	-	-	-	-
Public redevelopment						
and housing	400,000	-	-	-	-	-
Recreation and recreation	176,273	-	-	-	-	-
Health and welfare	17,000	-	-	-	-	-
Economic opportunity	-	-	-	-	-	-
Economic development						
and assistance	81,000	-	-	-	-	-
Conservation of natural						
resources	47,200	-	-	-	-	-
Debt service						
Principal retirement	871,000	-	-	-	-	-
Interest and fiscal charges	3,000,000	-	-	-	-	-
Capital outlay	3,100	-	-	-	-	-
<b>Total expenditures</b>	<b>\$ 44,504,817</b>	<b>\$ 107,004</b>	<b>\$ 44,611,821</b>	<b>\$ 289,875</b>	<b>\$ 44,901,696</b>	<b>\$ 44,901,696</b>

State Tax Capital Expenditures	Local		FDNY Governmental Funds	TOTAL Governmental Funds
	State Tax Bond	COAST CREDIT		
\$ -	\$ -	\$ -	\$ 34,888,834	\$ 34,733,440
-	-	-	-	29,324,147
-	-	-	-	17,283,179
-	-	-	32,849	6,122,895
-	-	-	892,424	5,823,497
6,487,418	-	-	4,711,171	6,687,449
6,487,418	-	-	3,158,583	3,528,894
-	-	-	2,247,868	1,287,443
-	-	-	891,194	1,287,443
284,000	-	-	16,000	889,418
-	-	-	3,313,828	27,163,871
-	-	-	44,468	1,586,974
110,000	1,000,000	-	4,411,889	4,182,414
180,471	231	-	611,889	6,164,344
<u>\$ 3,499,311</u>	<u>\$ 1,000,231</u>	<u>\$ -</u>	<u>\$ 26,711,179</u>	<u>\$ 33,410,840</u>
\$ 3,191,094	\$ 320,893	\$ -	\$ 3,481,146	\$ 21,446,976
481,437	-	-	3,984,166	28,446,488
3,913,094	-	-	2,323,499	4,499,124
6,414,188	-	-	1,848,847	14,147,822
45,877	-	-	4,588,888	3,747,484
6,460,065	-	-	11,294,310	15,311,188
-	-	-	1,366,916	1,084,288
-	-	-	3,123,994	3,211,188
41,849	-	-	587,944	631,108
-	-	-	-	87,151
-	-	-	23,496,091	14,146,499
-	-	-	21,148,844	14,471,844
<u>6,576,446</u>	<u>3,189,744</u>	<u>0</u>	<u>31,448,837</u>	<u>31,229,431</u>
<u>\$ 10,110,444</u>	<u>\$ 3,189,974</u>	<u>\$ -</u>	<u>\$ 31,189,833</u>	<u>\$ 39,749,741</u>



LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCES  
EXTRABUDGETARY FUNDS - CONTINUED

For the Year Ended September 30, 1993

	General	1993 Special Tax Fund	1993 Sales Tax Fund
Recess (deficiency) of revenues over expenditures	\$ (18,844,760)	\$ 27,121,120	\$ 24,028,344
Other financing sources (used):			
Transfers in	\$ 21,817,100	\$ 561,045	\$ 648,000
Transfers out	(6,499,857)	(27,492,888)	(24,112,611)
Transfers from component units	41,000	-	-
Transfers to component units	(1,588,847)	-	-
Real proceeds	-	-	-
Sale of capital assets	73,844	-	-
TOTAL OTHER FINANCING sources (used)	\$ 15,772,199	\$ (27,311,221)	\$ (24,004,141)
Net change in fund balances	\$ 1,700,347	\$ -	\$ -
Fund balances, beginning	21,129,331	-	-
Fund balances, ending	\$ 22,829,678	\$ -	\$ -

See Notes to Financial Statements.

<u>Saline Tax</u> <u>CH21121</u> <u>Improvements</u>	<u>SP11A</u> <u>Saline Tax</u> <u>BOSS</u> <u>Construction Loan</u>	<u>Other</u> <u>SC+112000211</u> <u>Funds</u>	<u>Total</u> <u>SC+112000211</u> <u>Funds</u>
<u>\$ 118,301,754.0</u>	<u>\$ 21,911,188.0</u>	<u>\$ 148,411,888.0</u>	<u>\$ 288,624,730.0</u>
<u>\$ 18,781,183</u> <u>(177,490)</u> <u>-</u> <u>(844,888)</u> <u>-</u> <u>47,447</u>	<u>\$ -</u> <u>(2,094,098)</u> <u>-</u> <u>-</u> <u>22,814,418</u> <u>-</u>	<u>\$ 27,081,758</u> <u>(18,037,488)</u> <u>-</u> <u>181,188</u> <u>22,034,117</u> <u>1,158</u>	<u>\$ 78,831,861</u> <u>(78,043,774)</u> <u>42,034</u> <u>18,458,884</u> <u>24,446,533</u> <u>182,781</u>
<u>\$ 18,603,693</u>	<u>\$ 20,720,320</u>	<u>\$ 18,781,420</u>	<u>\$ 58,105,433</u>
<u>\$ 18,728,487</u>	<u>\$ 18,524,484</u>	<u>\$ 18,531,447</u>	<u>\$ 55,784,418</u>
<u>18,633,071</u>	<u>18,614,418</u>	<u>18,681,420</u>	<u>55,928,909</u>
<u>\$ 18,684,188</u>	<u>\$ 18,724,418</u>	<u>\$ 18,731,447</u>	<u>\$ 56,139,053</u>

LAKEWATER CITY-TRINITY CONSOLIDATED GOVERNMENT  
LAKEWATER, ILLINOIS

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO  
THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED OCTOBER 31, 2000

Net change in fund balances - total governmental funds 10,000,000

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

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

Capital outlay	\$ 50,000,000	
depreciation expense	<u>(40,000,000)</u>	10,000,000

The net effect of various nonrecurrent transactions  
including capital assets, such as sales, transfer-in,  
and donations, is to decrease net assets.

120,000

Because some revenues will not be collected for several  
months after year-end, they are not considered  
"available" revenues in the governmental funds.

Other items		0000
-------------	--	------

Bond proceeds are reported as financing sources in  
governmental funds and thus contribute to the change  
in fund balances. In the statement of net assets, however,  
issuing debt increases long-term liabilities and does  
not affect the statement of ACTIVITIES. Similarly,  
repayment of principal is an expenditure in the  
governmental funds but reduces the liability in the  
statement of activities.

Bond proceeds	50,000,000	
Municipal payments	<u>(40,000,000)</u>	10,000,000

(continued)

LAFAYETTE CITY-HALLS CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

RECONCILIATION OF THE STATEMENT OF INTERNAL ACTIVITIES AND  
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO  
THE STATEMENT OF ACTIVITIES COVERED  
FOR THE YEAR ENDED OCTOBER 31, 2000

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

Bond issue costs amortized	\$	144,480	
Bond issue costs incurred in the current year		<u>714,700</u>	\$ 859,180

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

Increase in accrued interest payable		144,500	
Increase in compensated absences payable		<u>150,000</u>	\$ 294,500

Internal service funds are used by management to charge the costs of certain activities to individual funds. The net revenue generated of the Internal Service Funds is reported with governmental activities.

\$78,410

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

\$2,274,180

Certain amounts reported as deferred in the governmental funds are recognized as revenue in the statement of activities.

54,100

Change in net assets of governmental activities

\$ 6,881,450

LAFAYETTE CITY-WALTON CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

STATEMENT OF NET ASSETS  
PROHIBITORY FUNDS  
NOVEMBER 30, 2000

ASSETS	Prohibitory-Type FUNDING - DISBURSABLE		
	Utilization System	Lafayette	
		Public Works Authority	Water Enterprise Fund
<b>Current assets</b>			
Cash	\$ 1,370,740	\$ 4,150,750	\$ 4,483
Investments	4,880,000	-	26,950
Accounts receivable	51	-	1,000
Inventory, at cost	2,880,000	4,400,000	-
Accounts payable, net	14,300,233	17,870	1,791,863
Special assessments receivable	10,000	-	-
Due from other funds	324,000	1,140,000	-
Due from component units	-	-	-
Due from primary government	-	-	-
Due from other governmental agencies	1,844,000	-	-
Prepaid items	310,000	-	-
<b>Total current assets</b>	<u>\$ 26,840,674</u>	<u>\$ 28,240,750</u>	<u>\$ 1,813,553</u>
<b>Noncurrent assets</b>			
<b>RESTRICTED ASSETS:</b>			
Cash	\$ 4,000,100	\$ 21,800,000	\$ -
Investments	70,000,000	7,000,000	-
Receivables	500,000	26,000	-
<b>Total restricted assets</b>	<u>\$ 104,500,100</u>	<u>\$ 28,826,000</u>	<u>\$ -</u>
<b>CAPITAL ASSETS</b>			
Land	\$ -	\$ -	\$ 4,000,000
Buildings and site improvements, net	-	-	200,000
Equipment, net	-	-	1,000,000
Utility plant and equipment, net	440,700,000	26,240,000	-
Utility plant acquisition adjustments, net	10,000,000	-	-
Construction in process	10,000,000	1,000,000	-
<b>Total capital assets</b>	<u>\$ 460,700,000</u>	<u>\$ 27,240,000</u>	<u>\$ 4,200,000</u>
<b>Other assets</b>			
Special assessments receivable	\$ 20,000	\$ -	\$ -
<b>DEFERRED DEBITS</b>	<u>\$ 20,000</u>	<u>\$ 10,000,000</u>	<u>\$ -</u>
<b>total assets</b>	<u>\$ 461,400,000</u>	<u>\$ 211,000,000</u>	<u>\$ 6,013,553</u>

<u>2006</u>		<u>2005</u>	
		Non-Commercial	
		Non-Residential	
		Commercial	
		Retail	
<u>2004</u>		<u>2003</u>	
\$	7,082,043	\$	817,407
	1,899,629		7,274,957
	6,884		75,178
	11,198,541		281,485
	84,144,049		881,188
	12,000		-
	1,148,888		81,888
	-		-
	-		-
	1,148,888		-
	<u>117,000</u>		<u>81,888</u>
\$	<u>91,478,157</u>	\$	<u>8,897,712</u>
\$	25,844,188	\$	-
	126,244,760		-
	<u>851,000</u>		<u>-</u>
\$	<u>152,934,156</u>	\$	<u>-</u>
\$	1,147,000	\$	-
	268,115		378,000
	1,108,885		877,487
	242,000,111		-
	41,544,891		-
	<u>31,181,911</u>		<u>-</u>
\$	<u>284,844,877</u>	\$	<u>721,487</u>
\$	<u>12,000</u>	\$	<u>-</u>
\$	<u>12,072,000</u>	\$	<u>-</u>
\$	<u>296,916,877</u>	\$	<u>721,487</u>

(Amounts in \$)

**LAFAYETTE CITY-WALLEN CONSOLIDATED GOVERNMENT**  
**Lafayette, Louisiana**

**STATEMENT OF NET ASSETS (CONTINUED)**  
**FINANCIAL FUND**  
**ENDED 06/30/2002**

	<u>Business-Type Activities - Enterprise</u>		
	<u>Utilization System</u>	Lafayette	Other
		Public Authority	Enterprise Funds
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES (payable from current assets)</b>			
Cash overdraft	\$ -	\$ -	\$ 1,047,478
Accounts payable	10,010,000	1,100,000	975,000
ACCOUNT LIABILITIES	2,710,000	90,000	48,100
Retainage payable	60,000	-	-
unpaid claims liability	-	-	-
Due to other funds	600,000	400,000	90,000
ACCOUNT COMPENSATED LIABILITIES	600,000	-	90,000
<b>Total</b>	<b>\$ 30,470,000</b>	<b>\$ 1,290,000</b>	<b>\$ 2,046,578</b>
<b>CURRENT LIABILITIES (payable from restricted assets)</b>			
Revenue bonds payable	\$ 0,000,000	\$ 0,000,000	\$ -
Interest coupons payable	800,000	2,000,000	-
Contractors' payables	3,000,000	-	-
<b>Total</b>	<b>\$ 3,800,000</b>	<b>\$ 2,000,000</b>	<b>\$ -</b>
<b>Total current liabilities</b>	<b>\$ 34,270,000</b>	<b>\$ 12,290,000</b>	<b>\$ 2,046,578</b>
<b>NONCURRENT LIABILITIES</b>			
Revolving loan from advance	\$ 10,000,000	\$ -	\$ -
Revenue bonds payable	10,000,000	100,000,000	-
Unamortized loss on bond refunding	(200,000)	(13,200,000)	-
Claims payable	-	-	-
Account compensated advances	3,000,000	-	90,000
<b>TOTAL NONCURRENT LIABILITIES</b>	<b>\$ 12,800,000</b>	<b>\$ 86,800,000</b>	<b>\$ 90,000</b>
<b>TOTAL LIABILITIES</b>	<b>\$ 47,070,000</b>	<b>\$ 99,090,000</b>	<b>\$ 2,136,578</b>
<b>NET ASSETS</b>			
Invested in capital assets	\$ 200,000,000	\$ 100,000,000	\$ 0,000,000
NET OF DEFERRED ASSET	-	-	-
Restricted net:			
BOND PROCEEDS	90,000,000	20,000,000	-
Other	0,000,000	0,000,000	100,000
<b>Total net assets</b>	<b>\$ 290,000,000</b>	<b>\$ 120,000,000</b>	<b>\$ 100,000</b>
<b>Total liabilities and net assets</b>	<b>\$ 470,070,000</b>	<b>\$ 219,090,000</b>	<b>\$ 2,236,578</b>

See Notes to Financial Statements.

<u>Funds</u>	<u>Governmental</u>
	<u>Activities and</u>
	<u>Enterprise</u>
<u>Total</u>	<u>Funds</u>
\$ 1,847,478	\$ 400,014
13,790,123	208,430
1,814,033	24,289
248,000	-
-	9,418,814
1,340,081	-
<u>850,641</u>	<u>10,448</u>
<u>\$ 18,711,824</u>	<u>\$ 4,187,545</u>
11,544,400	-
1,498,103	-
<u>13,042,503</u>	<u>-</u>
<u>\$ 18,854,327</u>	<u>\$ -</u>
<u>\$ 19,733,150</u>	<u>\$ 4,187,545</u>
\$ 11,883,178	\$ -
114,887,484	-
111,109,140	-
-	9,314,100
<u>1,879,548</u>	<u>214,100</u>
<u>\$ 114,149,812</u>	<u>\$ 1,411,400</u>
<u>\$ 104,149,812</u>	<u>\$ 1,411,400</u>
\$ 208,140,441	\$ 764,440
154,044,071	-
87,481,409	11,000,714
<u>\$ 449,665,921</u>	<u>\$ 125,444</u>
<u>\$ 449,665,921</u>	<u>\$ 1,100,094</u>



LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

RECONCILIATION OF THE MONETARY FUNDS STATEMENT OF  
NET ASSETS TO THE STATEMENT OF NET ASSETS  
ENDING 12, 2000

TOTAL NET ASSETS - enterprise funds	\$ 420,471,000
Total net assets reported for business-type activities in the statement of net assets in different amounts:	
Administrative costs paid by governmental activities are eliminated in the statement of activities resulting in an increase in net assets.	2,270,000
The net income (expense) of certain internal service funds are reported with business-type activities.	<u>(500,100)</u>
NET ASSETS OF BUSINESS-TYPE ACTIVITIES	<u>\$ 420,240,900</u>

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BARNETTE CITY-SHALES CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN  
FUND NET ASSETS  
MOVINGWATER FUNDS  
For the Year Ended October 31, 2000

	MOVINGWATER FUNDS - OPERATIONS		
	Expenses		
	Utilities System	PUMPS Power Maintenance	OTHER Enterprise Funds
<b>Operating revenues:</b>			
CHARGES FOR SERVICES	\$ 145,000,187	\$ 43,417,003	\$ 7,148,719
Miscellaneous	-	-	50,000
<b>TOTAL OPERATING REVENUES</b>	<u>\$ 145,000,187</u>	<u>\$ 43,417,003</u>	<u>\$ 7,198,719</u>
<b>OPERATING EXPENSES:</b>			
Rehabilitation, collection and USE OF SERVICES	\$ 78,777,470	\$ 28,711,000	\$ 7,148,701
Distribution and treatment	44,884,440	(77),000	-
ADMINISTRATIVE AND GENERAL	5,789,119	2,001,577	418,000
Transfer to City in lieu of taxes	17,000,176	-	-
DEPRECIATION AND AMORTIZATION	11,500,118	8,404,000	148,077
<b>Total operating expenses</b>	<u>\$ 148,651,313</u>	<u>\$ 39,049,577</u>	<u>\$ 7,714,778</u>
<b>Operating income (loss)</b>	<u>\$ 7,348,874</u>	<u>\$ 4,367,426</u>	<u>\$ 483,941</u>
<b>Nonoperating revenues (expenses):</b>			
DISPOSITIONS OF OTHER ASSETS	-	-	4,000
Investment earnings	1,500,000	1,100,000	1,000
Transfers to the MOVINGWATER through BILLINGS to the City, net	-	11,561,176	-
Interest expense	(1,100,000)	(4,877,400)	-
Other, net	(150,000)	(1,000,000)	(14,000)
<b>Total nonoperating revenues (expenses)</b>	<u>\$ 400,000</u>	<u>\$ 17,183,776</u>	<u>\$ 12,100</u>
<b>Income Class before contributions and transfers</b>	<u>\$ 7,748,874</u>	<u>\$ 21,551,202</u>	<u>\$ 596,041</u>
OFFICIAL DISPOSITIONS	40,000	-	100,000
Transfers in	100,000	-	100,000
Transfers out	(100,000)	-	-
<b>Change in net assets</b>	<u>\$ 8,048,874</u>	<u>\$ 21,651,202</u>	<u>\$ 796,041</u>
<b>Total net assets, beginning</b>	<u>149,000,071</u>	<u>8,411,700</u>	<u>8,500,000</u>
<b>Total net assets, ending</b>	<u>\$ 157,048,945</u>	<u>\$ 30,062,902</u>	<u>\$ 9,296,041</u>

See Notes to Financial Statements.

<u>State</u>	<u>Governmental Activities 2014-15 Service units</u>
<u>Total</u>	
\$ 244,887,019	\$ 17,311,128
<u>53,832</u>	<u>0,000,000</u>
<u>\$ 244,887,019</u>	<u>\$ 17,311,128</u>
\$ 231,574,341	\$ 21,044,100
31,487,117	-
31,480,311	-
31,265,174	-
<u>27,228,170</u>	<u>211,888</u>
<u>\$ 231,574,341</u>	<u>\$ 21,044,100</u>
\$ 24,225,934	\$ 13,171,426
\$ 4,543	\$ -
3,715,343	267,014
11,441,274	-
14,137,441	-
<u>11,746,371</u>	<u>126,714</u>
<u>\$ 4,543</u>	<u>\$ 267,014</u>
\$ 7,441,145	\$ 1,025,241
877,851	10,204
763,364	-
<u>13,081</u>	<u>-</u>
\$ 6,563,191	\$ 1,115,041
<u>411,443,714</u>	<u>414,764</u>
<u>\$ 443,476,938</u>	<u>\$ 478,107</u>

LOUISIANA STATE-WIDE CONSOLIDATED GOVERNMENT  
 MONROE, LOUISIANA

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENSES, AND  
 TRANSFER TO FUND NET ASSETS OF FINANCIAL STATE TO  
 THE STATEMENT OF ACTIVITIES  
 FOR THE YEAR ENDED OCTOBER 31, 2001

Change in NET ASSETS - Total enterprise funds	\$ 1,100,000
The change in NET ASSETS reported for business-type activities in the statement of activities is different because:	
Administrative costs paid to governmental activities are eliminated in the statement of activities resulting in an increase in NET ASSETS.	2,000,000
The net expense incurred of certain internal service funds are reported with business-type activities.	<u>(2,000,000)</u>
Change in NET ASSETS of business-type activities:	<u>\$ 10,000,000</u>

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LAKECHARS CITY-HALF COMBINED GOVERNMENT  
LAKECHARS, MISSISSIPPI

STATEMENT OF CASH FLOW  
FINANCIAL YEAR

For the Year Ended October 31, 1982

	Business-type Activities - Operating		
	million dollars	Indefinite	Other
		Period Activity	Excise Receipts Funds
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
Receipts from customers	\$ 140,218,263	\$ 49,589,184	\$ 5,824,783
Receipts from insurance	-	-	-
Payments to suppliers for goods and services	(64,688,641)	(11,602,418)	(6,878,870)
Payments to employees	(11,888,400)	(284,480)	(1,811,188)
Payments for claims	-	-	-
Interest activity - receipts from payments to other funds	(11,602,418)	-	(140,884)
Other receipts (payments)	(882,114)	1,491,480	14,878
Net cash provided (used) by operating activities	\$ 11,766,044	\$ 11,691,766	\$ 1,028,781
<b>CASH FLOW FROM NONCAPITAL FINANCING ACTIVITIES</b>			
Contributions from other activities	\$ -	\$ -	\$ 4,000
Increase in cash overdrafts	-	-	100,718
Transfer (payments) to customer deposits, net of refunds	(641,100)	-	-
Interest paid on customer deposits	(88,180)	-	-
Transfer out	(380)	-	-
Transfer in	-	-	(20,414)
Net cash provided (used) to (received) financing activities	\$ (111,060)	\$ -	\$ 83,294
<b>CASH FLOW FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>			
Original contributions from outside parties	\$ 48,000	\$ -	\$ -
Proceeds from bond issuance	-	18,158,948	-
Principal payments	(6,815,000)	(18,280,000)	-
Interest paid	(1,345,180)	18,094,840	-
Revenues and contributions of fixed assets	(26,817,000)	11,820,000	-
Net cash provided (used) by capital and related financing activities	\$ (12,739,180)	\$ 11,873,788	\$ -
<b>CASH FLOW FROM CAPITAL AND RELATED ACTIVITIES</b>			
Interest income	\$ 3,318,087	\$ 1,187,808	\$ 1,414
Sales (purchase) of investments	(8,447,000)	14,507,807	(11,500)
Other	(82,541)	88,884	-
Net cash provided (used) by financing activities	\$ (5,211,454)	\$ 15,786,499	\$ 11,328

<u>Funds</u>	<u>Governmental</u>
	<u>Non-Enterprise</u>
	<u>Services</u>
<u>2004</u>	<u>Funds</u>
\$ 187,978,000	\$ 3,818,000
-	14,704,140
111,520,000	(5,445,700)
118,884,000	21,478,000
-	(14,840,000)
118,884,000	-
<u>790,000</u>	<u>0,794,000</u>
\$ 24,140,000	\$ 11,707,440
\$ 0,000	\$ -
140,700	102,140
1040,2071	-
144,400	-
1000	-
<u>475,000</u>	<u>-</u>
\$ 41,200	\$ 144,000
\$ 0,000	\$ -
100,000,000	-
144,270,000	-
17,000,000	-
<u>111,000,000</u>	<u>-</u>
\$ 140,000,000	\$ -
\$ 0,000,000	\$ 100,000
14,000,000	1,000,000
<u>100,000</u>	<u>-</u>
\$ 000,000	\$ 1,000,000

Source: Council



**LAUREATE CITY WATER CONSERVATION DISTRICT, IOWA**

**STATEMENT OF CASH FLOWS (CONTINUED)**  
**UNAUDITED DATA**  
**FOR THE YEAR ENDED OCTOBER 31, 2000**

	<b>FINANCIAL STATEMENTS - UNAUDITED</b>		
	<b>LAUREATE</b>		
	<b>Millions Dollars</b>	<b>Public Fund</b>	<b>Other Enterprise Fund</b>
<b>Net Increase (Decrease) in cash and cash equivalents</b>	\$ (28,959,000)	\$ 7,382,917	\$ 2,318
<b>FINANCES, Beginning of the year</b>	<u>60,711,600</u>	<u>21,960,144</u>	<u>640</u>
<b>FINANCES, end of the year</b>	<u>\$ 31,752,600</u>	<u>\$ 29,343,061</u>	<u>\$ 4,458</u>
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>			
<b>Operating income (loss)</b>	\$ 3,688,000	\$ 8,488,000	\$ (760,000)
<b>Adjustments to reconcile operating income (loss) to net cash provided by operating activities:</b>			
Depreciation	12,989,100	4,488,000	189,077
Provision for bad debts	504,440	-	10,000
GDMO	1689,440	4,488,000	110,000
<b>Change in assets and liabilities:</b>			
Receivables	(967,944)	(3,481,470)	111,000
Loss from sales funds	-	-	-
Net IPW 2000 governmental activities	11,880,310	-	-
Inventory	(10,000)	10,824,700	-
Prepaid expenses and clearing accounts	(6,000)	-	-
Accounts and other payable	4,710,000	1,107,100	4,000
<b>NET LIABILITIES</b>	<u>150,000</u>	<u>90,000</u>	<u>-</u>
<b>Net cash provided (used) by operating activities</b>	<u>\$ 21,350,000</u>	<u>\$ 21,349,530</u>	<u>\$ (600,000)</u>
<b>Noncash investing, capital and financing activities:</b>			
Capital assets contributed from other funds	\$ -	\$ -	\$ 600,000
Loss on sale value of investments	(600,000)	-	-
Loss on disposal of capital assets	-	-	(10,000)
<b>Cash and cash equivalents shown on Statement of net assets are:</b>			
<b>Current assets -</b>			
Cash	\$ 1,070,940	\$ 4,220,700	\$ 4,400
Investments	<u>6,000</u>	<u>-</u>	<u>-</u>
	<u>\$ 1,070,940</u>	<u>\$ 4,220,700</u>	<u>\$ 4,400</u>
<b>Restricted assets -</b>			
Cash	\$ 4,540,000	\$ 40,000,000	\$ -
Investments	<u>21,880,000</u>	<u>-</u>	<u>-</u>
	<u>\$ 26,420,000</u>	<u>\$ 40,000,000</u>	<u>\$ -</u>
<b>Total</b>	<u>\$ 27,540,940</u>	<u>\$ 44,220,700</u>	<u>\$ 4,400</u>

See Notes to Financial Statements.

<u>Funds</u>	<u>Governmental</u>
	<u>Activities</u>
	<u>Estimated</u>
	<u>2007-08</u>
<u>Total</u>	<u>Funds</u>
\$ 52,476,871	\$ 44,898
<u>85,715,188</u>	<u>127,881</u>
<u>\$ 138,192,059</u>	<u>\$ 169,879</u>
\$ 44,749,898	\$ 11,175,824
17,844,179	113,868
894,888	-
502,758	-
11,883,138	754,855
-	88,778
14,866,976	-
11,808,418	108,448
54,844	7,179
7,886,341	863,138
<u>158,881</u>	<u>-</u>
<u>\$ 164,148,881</u>	<u>\$ 11,987,841</u>
\$ 148,428	\$ 45,884
1411,188	1107,251
111,810	185,798
\$ 7,886,841	\$ 238,487
<u>8,818</u>	<u>-</u>
<u>\$ 7,895,659</u>	<u>\$ 238,487</u>
\$ 85,888,888	\$ -
<u>57,888,878</u>	<u>-</u>
<u>\$ 143,777,766</u>	<u>\$ -</u>
<u>\$ 85,715,188</u>	<u>\$ 169,879</u>

SAKNETT CITY-SALEM CONSOLIDATED GOVERNMENT  
 FINANCIAL STATEMENTS

STATEMENT OF FINANCIAL NET ASSETS  
 RECEIVABLE FUNDS  
 Greater 31, 2004

	Receivable Accounts Payable	Investment Trust Fund	SPROP Funds
<b>ASSETS</b>			
cash	\$ 349	\$ 319,263	\$ 1,152,494
Investments	1,480	4,484,487	-
Amounts receivable	\$-	73,349	-
<b>total assets</b>	<b>\$ 1,829</b>	<b>\$ 4,817,099</b>	<b>\$ 1,152,494</b>
<b>LIABILITIES</b>			
Amounts liabilities	\$ -	-	\$ 144,763
Due to other governmental agencies	-	-	110,348
Due to external parties	-	-	18,554
OTHER LIABILITIES	-	-	487,433
<b>TOTAL LIABILITIES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 851,098</b>
<b>NET ASSETS</b>			
SPROP in trust for pool participants	\$ -	\$ 1,087,840	\$ -
held in trust for pension benefits	8,209	-	-
<b>total net assets</b>	<b>\$ 8,209</b>	<b>\$ 1,087,840</b>	<b>\$ -</b>

SEE NOTES TO FINANCIAL STATEMENTS.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
 LAKECHAR, LOUISIANA

STATEMENT OF CHANGES IN RECEIVABLE NET ASSETS  
 FUNDCLASS FUND  
 For the Year ended NOVEMBER 30, 1993

	RECEIVABLE		NET ASSETS	
	Fund	Fund	Fund	Fund
<b>ADDITIONS</b>				
Investment Income				
Net decrease in CASH FLOW OF INVESTMENTS	\$	-	\$	(21,447)
Dividend		183		291,418
Total investment income	\$	183	\$	270,418
Individual account transactions:				
Participate, ORGANICA		-		4,181,000
TOTAL ADDITIONS	\$	283	\$	4,180,000
<b>DEDUCTIONS</b>				
Benefit paid	\$	6,000	\$	-
Participations in participations		-		3,074,000
TOTAL DEDUCTIONS	\$	6,000	\$	3,074,000
Change in net assets held in trust for:				
Benefit beneficiaries	\$	11,400	\$	-
Fund participations		-		1,100,000
Net assets, beginning		21,447		1,000,000
Net assets, ending	\$	6,347	\$	1,100,000

SEE NOTE to Financial Statements.

LAFAYETTE CITY-WASHER CONSOLIDATED GOVERNMENT  
 WASHINGTON, MISSISSIPPI

COMBINED STATEMENT OF NET ASSETS  
 AND DEFERRED PAYMENTS COMPONENT FUND  
 October 31, 1990

ASSETS	Balance	Balance	Fund's	Fund's
	10/31/89	10/31/89	10/31/89	10/31/89
Cash	\$ 101,470	\$ -	\$ 171,074	\$ 81,440
Investments	-	-	3,743,190	1,091,440
Interest earned, uncollected	-	18,000	49,800	34,700
Accounts receivable, net	-	-	-	-
Fixed assets	128,400	-	-	-
Other receivables	67,000	-	-	-
Due from external entities	-	-	-	-
Due from other governmental agencies	344,100	107,100	-	-
Deposits	-	-	-	-
Capital assets, net	74,074	71,174	-	-
<b>Total assets</b>	<b>\$ 6,417,794</b>	<b>\$ 287,274</b>	<b>\$ 2,004,074</b>	<b>\$ 1,207,580</b>
<b>LIABILITIES AND NET ASSETS</b>				
<b>Liabilities:</b>				
Cash (overcast)	\$ -	\$ 249,700	\$ -	\$ -
Accounts payable	18,000	17,000	-	-
Accrued liabilities	-	10,000	550,000	-
Notes payable	-	-	-	-
Due to primary government	8,400	70,000	-	-
Due to other governmental agencies	-	4,000	-	-
Notes payable	-	-	-	-
Capital leases	-	-	-	-
Compensated absences	8,400	-	-	-
Deferred revenue	-	-	-	-
<b>Total liabilities</b>	<b>\$ 26,400</b>	<b>\$ 340,700</b>	<b>\$ 550,000</b>	<b>\$ -</b>
<b>Net Assets:</b>				
Invested in capital assets, net of related debt	\$ 94,774	\$ 27,774	\$ -	\$ -
Restricted for: capital projects	-	-	-	-
Other purposes	-	-	1,454,110	1,197,580
Unrestricted	1,187,000	-	-	-
<b>Total net assets</b>	<b>\$ 1,281,774</b>	<b>\$ 27,774</b>	<b>\$ 1,454,110</b>	<b>\$ 1,197,580</b>
<b>Total liabilities and net assets</b>	<b>\$ 1,308,174</b>	<b>\$ 368,474</b>	<b>\$ 2,004,074</b>	<b>\$ 1,207,580</b>

See Notes to Financial Statements.

Collocation	City Court		Marshall	Total
	02	04	County	
\$	2,817,500	\$ 2,833,000	\$ 229,500	\$ 5,880,000
	-	-	-	3,300,000
	3,600	-	-	99,000
	879,000	-	10,000	281,000
	-	-	-	200,000
	-	-	-	60,000
	-	20,000	-	20,000
	80,000	-	-	433,000
	7,000	-	-	7,000
	-	280,000	100,000	244,000
<b>\$</b>	<b>3,796,100</b>	<b>\$ 3,113,000</b>	<b>\$ 329,500</b>	<b>\$ 7,238,600</b>
<b>\$</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 100,000</b>
	270,000	-	4,000	700,000
	117,000	-	-	100,000
	-	-	2,000	3,000
	100,000	-	-	200,000
	-	-	-	1,000
	70,000	-	-	70,000
	3,100,000	-	-	3,300,000
	100,000	-	-	100,000
	170,000	-	-	170,000
<b>\$</b>	<b>3,440,000</b>	<b>\$ -</b>	<b>\$ 4,000</b>	<b>\$ 3,617,000</b>
<b>\$</b>	<b>(3,344,500)</b>	<b>\$ 880,000</b>	<b>\$ 100,000</b>	<b>\$ (264,500)</b>
	3,000,000	-	-	3,000,000
	3,000	100,000	-	5,000,000
	(200,000)	2,000,000	100,000	3,000,000
<b>\$</b>	<b>3,803,000</b>	<b>\$ 2,100,000</b>	<b>\$ 100,000</b>	<b>\$ 6,003,000</b>
<b>\$</b>	<b>3,190,000</b>	<b>\$ 3,245,000</b>	<b>\$ 210,000</b>	<b>\$ 6,645,000</b>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

CONSOLIDATED STATEMENT OF ACTIVITIES  
ALL GOVERNMENT OPERATIONS (Continued) PART 2  
For the Year Ended October 31, 1990

	Revenue Development Leasing/royalty	Grants State	Firm-fixed Purchase & Bilateral Stock	FELDOL Purchase & Bilateral Stock
Expenses	\$ 244,874	\$ 4,041,007	\$ 100,000	\$ -
Program Revenues:				
Charges for services	-	801,110	-	-
Operating grants and contributions	44,193	1,001,448	-	-
Capital grants and contributions	25,000	-	-	-
Net program revenues (expenses)	\$ (277,180)	\$ (238,449)	\$ (100,000)	\$ (170)
General revenues:				
Taxes:				
Property	\$ 305,145	\$ -	\$ -	\$ -
MOOL/MOOL	-	-	-	-
Insurance premium	-	-	234,000	-
Investment earnings	40,000	970	200,000	67,417
Miscellaneous	-	12,000	10	-
Gain on disposal of assets	-	10,000	-	-
Total general revenues	\$ 345,145	\$ 12,970	\$ 234,010	\$ 67,417
Change in net assets	\$ 10,000	\$ 144,000	\$ 70,010	\$ 47,047
Net assets, beginning	2,245,000	88,000	1,100,000	2,180,000
Net assets, ending	\$ 2,345,000	\$ 232,000	\$ 1,170,010	\$ 2,227,047

See Notes to Financial Statements.

Description	Month of			Total
	CLAY COUNTY	CLAY COUNTY	CLAY COUNTY	
	12/2011	12/2011	12/2011	
\$ 9,000,000	\$ 1,010,000	\$ 110,000	\$ 11,000,000	
1,010,000	400,000	110,000	1,520,000	
100,000	1,000,000	-	1,100,000	
110,000	-	-	110,000	
<u>\$ 10,220,000</u>	<u>\$ 1,410,000</u>	<u>\$ 220,000</u>	<u>\$ 11,850,000</u>	
\$ -	\$ -	\$ -	\$ 100,000	
1,100,000	-	-	1,100,000	
-	-	-	100,000	
10,100	10,000	100	102,100	
10,000	-	-	110,000	
-	-	-	10,100	
<u>\$ 1,110,100</u>	<u>\$ 10,000</u>	<u>\$ 100</u>	<u>\$ 1,220,200</u>	
\$ 11,700,000	\$ 1,420,000	\$ 220,000	\$ 13,340,000	
<u>1,120,100</u>	<u>1,410,000</u>	<u>220,100</u>	<u>2,750,200</u>	
<u>\$ 1,230,100</u>	<u>\$ 1,430,000</u>	<u>\$ 220,100</u>	<u>\$ 2,880,200</u>	



LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

Note 3. Summary of Significant Accounting Policies

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

In June 1999, the Governmental Accounting Standards Board (GASB) unanimously approved Statement No. 34, Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments. Certain significant changes in the Statement include the following:

1. For the first time the financial statements include:
  - a. A Management Discussion and Analysis (MD&A) section providing an analysis of the government's overall financial position and results of operations.
  - b. Financial statements prepared using full accrual accounting for all of the government's activities, including infrastructure (roads, bridges, etc.).
2. A change in the fund financial statements to focus on the major funds.

These and other changes are reflected in the accompanying financial statements (including notes to financial statements). The government has implemented the Statement in the current year.

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.

## NOTES TO FINANCIAL STATEMENTS

### 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 (Government-owned bus system), streets and drainage, parks and recreation, certain social services (including urban redevelopment and housing) and general administration services. The Government owns and operates three enterprise activities: a utilities system which generates and distributes electricity and provides water and sewer services; an environmental services fund which provides residential waste collection, and an animal control shelter which provides a parishwide animal control program.

### Component units -

Governmental Accounting Standards Board (GASB) Statement No. 18, "The Financial Reporting Entity" establishes criteria for determining which entities should be considered a component unit and, as such, part of the reporting entity for financial reporting purposes. The basic criteria are as follows:

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

Based on this criteria, the Government includes the component units detailed below in the financial reporting entity. Other component units, which should be included in order to conform with generally accepted accounting principles, are omitted.

### 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 activities or private

## NOTES TO FINANCIAL STATEMENTS

enterprises. LPPA owns 50% of a coal-fired generating plant in Bayou, Louisiana (other owners: Cleco - 18%; Louisiana Energy and Power Authority - 30%). All energy produced from LPPA's share of the facility is sold to the Lafayette City-Parish Consolidated Government. The Lafayette Public Utilities Authority (LPPA) 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 the Managing Director. Although it is legally separate from the government, LPPA is reported as if it were part of the primary government because its governing body is composed of much of the governing body of the Government and all of the energy generated is sold to Lafayette City-Parish Government's Utilities System.

### Discretely presented component units -

Downtown Development Authority - The Downtown Development Authority was created by the Louisiana Legislature to implement various plans to aid and encourage both private and public development of the Lafayette Centre Development District. The Council appoints the 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 1976 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 a prior fiscal year, each merged with its respective statewide system. The funds will continue to exist until all assets have been liquidated.

Cajundome Commission - The Commission was created in 1987 by an intergovernmental agreement between the City of Lafayette and the University of Southeastern 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.

## NOTES TO FINANCIAL STATEMENTS

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, 1489 North 3rd, Baton Rouge, Louisiana 70802.

### Basis of presentation:

The Government's basic financial statements consist of the government-wide statements on all of the non-fiduciary activities of the primary government and its component units and the fund financial statements (individual major fund and combined non-major fund). The statements are prepared in accordance with accounting principles generally accepted in the United States of America as applied to governmental units.

### Government-wide financial statements -

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

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

## NOTES TO FINANCIAL STATEMENTS

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

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

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

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

### Fund financial statements -

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

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

## NOTES TO FINANCIAL STATEMENTS

The Government reports the following major governmental funds:

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

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

**1968 Sales Tax Trust Fund** - This fund accounts for the collection of sales and use tax and its subsequent disbursement in accordance with the sales tax dedication.

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

**2000A Sales Tax Bond Construction Fund** - This fund accounts for costs associated with various capital improvements financed through a voter approved bond issue.

The Government reports the following major enterprise funds:

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

**Lafayette Public Power Authority (LPPA)** - This fund accounts for the operations of a coal-fired electric generation plant in Bayou, Louisiana, and the sale of energy produced therefrom to the Lafayette City-Parish consolidated government. LPPA owns 10% of the total plant and accounts for 85% 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 to the Authority, which is a component unit of the Lafayette City-Parish Consolidated Government.

## NOTES TO FINANCIAL STATEMENTS

In addition, the Government reports the following:

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

**Microcode Retirement Fund** - This fund accounts for monies accumulated to provide supplemental retirement benefits to those employees as that benefits to all former Microcode employees are equitable upon retirement.

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

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

The emphasis in fund financial statements is on the major funds in either the governmental or business-type activities categories. Non-major funds by category are summarized into a single column. GARS No. 33 sets forth minimum criteria (percentage of assets, liabilities, revenues or expenditures/expenses of either fund category or the governmental and enterprise combined) for the determination of major funds. The non-major funds are combined in a column in the fund financial statements.

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

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

### Basis of accounting:

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

The government-wide, proprietary and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Nonexchange transactions, in which the

## NOTES TO FINANCIAL STATEMENTS

Government gives for received value without directly receiving for giving equal value in exchange, include property taxes, grants, entitlements and donations. On an accrual basis, property taxes are recognized in the year for which the taxes are levied. Revenue from grants, entitlements and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

### Governmental fund financial statements -

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Sales taxes are considered "measurable" when in the hands of the Sales Tax Collector and are recognized as revenue at that time. All 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, except for principal and interest on general long-term debt, claims and judgments and compensated absences, which are recognized in the month they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources. Except for miscellaneous supplies warehoused at central locations and issued to operating departments as needed, purchases of various operating supplies are regarded as expenditures at the time purchased.

### Budgetary data:

#### Budgeting policy -

The City-Parish Government follows the procedures detailed below in adopting its budget. Budgets are not adopted for the Special Assessment Bond Funds, the 10-First Time Homebuyer Fund and the Neighborhood Housing Services Loan Program Fund.

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 15 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.



## NOTES TO FINANCIAL STATEMENTS

- Final adoption of the budget is required to be not later than the second-to-last regular meeting of the preceding fiscal year.
- 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.
- Fundal 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 also to the flexibility for interdepartmental transfer of line item appropriations to mean control at the department/fund level.
- Those budgets which the Consolidated Government adopts are on a basis consistent with generally accepted accounting principles as applied to governmental units, except for the Urban Development Action Grant Fund.
- Under the Charter, all appropriations, except for capital outlays, lapse at the close of the fiscal year to the extent that they have not been expended or encumbered. Appropriations for capital outlays lapse after completion of the project or abandonment. A capital outlay appropriation is deemed abandoned if three years pass without any disbursement or encumbrance of the appropriation.

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

### Cash and cash equivalents:

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

### Investments:

In accordance with GASB Statement No. 33, investments meeting the criteria specified in the statement are stated at fair value, which is either a quoted market price or the best estimate available. Investments which do

## NOTES TO FINANCIAL STATEMENTS

not meet the requirements are stated at cost. These investments include overnight repurchase agreements and amounts invested in Louisiana Asset Management Pool (LAMAP).

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

### Interfund receivables and payables:

Short-term cash borrowings between funds is considered temporary in nature. These amounts are reported as "due to/from other funds." Long-term interfund loans are recorded as "advances to/from other funds" along with a fund balance reserve account to properly indicate that the amount is not available for appropriation in governmental fund types. Repayments are credited to the receivable with a corresponding reduction of the fund balance reserve. Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

### Inventories and prepaid items:

Miscellaneous supplies warehoused at central locations are stated at cost (minus 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 (minus average).

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

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

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

### Receivables:

All receivables are shown net of an allowance account, as applicable.

## NOTES TO FINANCIAL STATEMENTS

Loans receivable in governmental funds consist of rehabilitation, fire-fighting, homebuyers loans, etc., that are generally not expected or scheduled to be collected in the subsequent year.

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

In governmental funds, bond discounts and issuance costs are recognized in the current period. In proprietary funds (and for governmental funds, in the government-wide statements), bond 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 funds are costs to be recovered from future billings of LPGA to the Lafayette City-Parish Consolidated Government. Under the terms of the power sales contract between LPGA 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 LPGA 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 1994.

### Restricted assets:

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

### Fixed assets:

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

### Government-wide statements -

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

NOTES TO FINANCIAL STATEMENTS

have been determined to be insignificant to the Lafayette Consolidated Government. Prior to November 1, 1991, governmental funds' infrastructure assets were not capitalized. These assets (such as November 1, 1990) have been valued at estimated historical cost.

Fixed assets in the Utilities System Fund were initially recorded on November 1, 1989 at values assigned by a survey and analysis conducted by the city's consulting engineers. Fixed assets acquired since the original capitalization and all other proprietary fund fixed assets are valued at historical cost.

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

	<u>Years</u>
Buildings and improvements	8 - 48
Equipment	5 - 10
Infrastructure	20 - 48
Utility, plant and equipment	5 - 100
Accumulation adjustments	0 - 9

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

Fund Financial Statements -

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

Compensated absences:

Employees earn vacation pay in varying amounts ranging from 4 hours per month to 16 hours per month, depending upon length of service. At the end of each year, annual leave may be carried forward provided the amount carried forward does not exceed an employee's annual earning rate at the time. Unused annual leave (in excess of what can be carried forward) is credited to the employee's sick leave balance. Subject to the above limitation, unused vacation is paid to an employee upon retirement or resignation at hourly rates being earned by that employee at separation.

## NOTES TO FINANCIAL STATEMENTS

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

In the government-wide and proprietary fund statements, the Government accrues accumulated unpaid vacation and sick leave and associated related costs when earned (or estimated to be earned) by the employee. The current portion is the amount estimated to be used/paid in the following year. The remainder is reported as non-current. In accordance with GAO Interpretation No. 4, "Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statements," an compensated absence liability is recorded in the governmental fund financial statements.

### Long-term debt:

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

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

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

### Equity Classifications:

#### Government-wide statements -

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

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

NOTES TO FINANCIAL STATEMENTS

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

Fund statements -

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

Interfund transfers:

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

Use of estimates:

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

**NOTES TO FINANCIAL STATEMENTS**

Change in accounting principles and restatement of prior year fund equity.

As a result of implementing Statement 34 and to correct a prior period error, the following adjustments were required to restate beginning net assets:

	<u>Governmental</u>	<u>Business-type</u>
	<u>Activities</u>	<u>Activities</u>
Total fund balances/fund equity, as previously reported	\$ 184,518,188	\$ 413,318,288
Statement 34 adjustments:		
Expendable trust fund reclassified to governmental fund	318,742	-
Internal service net assets reclassified to governmental activities	484,744	(484,744)
Additional governmental fund revenues accruals	4,482,388	-
Capital assets, net of depreciation	318,378,718	-
Bond issue costs, net	1,848,864	-
General long-term debt	(312,324,382)	-
Additional interest payable	(3,388,880)	-
Prior period adjustments:		
Under recognition of accrued compensated absences	-	12,388,188
	<u>                    </u>	<u>                    </u>
Restated net assets, October 31, 2003	<u>\$ 183,778,332</u>	<u>\$ 412,833,716</u>

The effect of the error on the prior year proprietary funds financial statements was to overstate change in net assets in the amount of \$1,328,738.

**Note 2. Stewardship, Compliance and Accountability**

Deficit fund balances and unrestricted net assets of individual funds.

The following funds reported deficits:

Non-major governmental funds:		
Mosquito Abatement and Control Fund	\$ 150,893	
2002A Sales Tax Bond Fund	\$ 183,848	
Non-major enterprise fund:		
Environmental Services Disposal Fund	\$ 486,193	
Internal service funds:		
Self-insurance	22,227,889	

NOTES TO FINANCIAL STATEMENTS

Excess of expenditures over appropriations in individual funds:

The Consolidated Government has no excess of expenditures over appropriations for major funds presented in the budgetary comparison schedules.

Compliance with finance related legal and contractual provisions:

The Consolidated Government has no material violations of finance related legal and contractual provisions.

Note 1. Ad Valorem Taxes

Fund financial statements -

City of Lafayette:

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

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

For the year ended October 31, 1990, taxes of 11.45 mills were levied on property with assessed valuations totaling \$479,018,129 and were dedicated as follows:

General corporate purposes	4.85 mills
Maintenance of public streets	3.12 mills
Maintenance of public buildings	.89 mills
Recreation and parks	1.87 mills
Maintenance and operation of fire and police departments	1.69 mills

Total taxes levied were \$7,728,404. Taxes receivable at October 31, 1990 totaled \$124,779, all of which is considered collectible.



NOTES TO FINANCIAL STATEMENTS

Lafayette Parish:

All valuations 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 2001 and were billed to the taxpayers by the Assessor in November of 2001 for the period November 1, 2000 through October 31, 2000. Billed taxes are due by December 31, becoming delinquent on January 1 of the following year.

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

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

For the year ended October 31, 2000, taxes were levied on property with assessed valuations totaling \$1,816,704,486 and were dedicated as follows:

General corporate purposes, in city	3.33 mills
General corporate purposes	2.43 mills
Maintenance of buildings, road and bridges	16.47 mills
Water service	2.38 mills
Health unit	.85 mills

Total taxes levied during 2000 for 2001, exclusive of homestead exemptions, were \$18,164,845. Taxes receivable on October 31, 2000 totaled \$18,354, all of which is considered uncollectible.

Government-wide financial statements -

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

STATE TO FINANCIAL STATEMENTS

NOTE 4. INTERFUND BALANCES

Interfund balances at October 31, 2008 consist of the following:

	Due From				Due To			
	General	Police	Fire	Public Works	General	Police	Fire	Public Works
Due to:								
Police	\$ -	\$ -	\$ -	\$ -	\$ 3,495,129	\$ 286,169	\$ -	\$ 3,781,298
Fire	93,481	-	-	-	820	-	-	94,301
Public Works	27,124	-	5,447,748	-	-	-	-	5,474,872
Due from:								
General	-	-	-	-	14,479	-	-	14,479
Police	-	-	-	-	49,497	-	-	49,497
Public Works	1,423,491	111,256	141,497	-	3,495,437	26,497	-	5,046,781
Due to interagency funds	19,147	-	-	-	9,754	17,737	-	37,638
Agency funds	4,281	-	-	-	-	-	-	4,281
Total	\$ 614,023	\$ 111,256	\$ 5,447,748	\$ -	\$ 3,510,420	\$ 312,666	\$ 2,786,867	\$ 6,615,650

The total balances shown are different from the amounts presented in the fund financial statements because California Public Benefit Authority, a component unit, is reporting the receivable from utilities system under another fund and also agency funds are reported to report amounts due to other funds as due to interest parties. As a result of this, the amount reported for receivable is \$145,314 more than the amount shown here, while the amount reported for payable is \$141,497 more than the amount shown here (\$145,314 - \$4,817).

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

NOTE TO FINANCIAL STATEMENTS

note 6. restricted transfers

Internal transfers for the year ended October 31, 2021 consist of the following:

Transfer to:	Transfer from:												
	General	Land	Water	Other	Debt	Debt	Debt	Debt	Debt	Debt			
Transfer to:													
General	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land	\$ 6,000,000	-	-	-	\$ 5,175,000	\$ 5,175,000	\$ 5,175,000	-	-	-	-	-	\$ 15,350,000
Water	\$ 4,000,000	-	-	-	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	-	-	-	-	-	\$ 12,000,000
Other	-	-	-	-	-	-	-	\$ 10,000	-	-	-	-	\$ 10,000
Debt	-	-	-	-	-	-	-	\$ 5,100,000	-	-	-	-	\$ 5,100,000
Other	\$ 1,000,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	-	-	-	-	-	\$ 3,000,000
Subtotal	\$ 11,000,000	\$ -	\$ -	\$ -	\$ 9,675,000	\$ 9,675,000	\$ 9,675,000	\$ 5,100,000	\$ -	\$ -	\$ -	\$ -	\$ 30,050,000
Total	\$ 11,000,000	\$ -	\$ -	\$ -	\$ 9,675,000	\$ 9,675,000	\$ 9,675,000	\$ 5,100,000	\$ -	\$ -	\$ -	\$ -	\$ 30,050,000

Transfers are used to (1) cover revenues from the fund that statute or budget require to collect them to the fund; (2) cover statute or budget requiring to appear them; (3) cover receipts restricted to debt service from the funds collecting the receipts to the debt service fund required; and (4) the unrestricted revenues collected in one fund to finance various programs accounted for in other funds in accordance with budgetary restrictions.

**NOTES TO FINANCIAL STATEMENTS**

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

Receivable and payable balances at October 31, 2002 between the primary government and component units were as follows:

	<u>Receivable</u>	<u>Payable</u>
Primary Government:		
General Fund	\$ 214,088	\$ -
Other Governmental Funds	14,424	-
Component Units:		
Criminal Court	-	71,708
Cajunzone	-	141,748
Downtown Development Authority	-	<u>9,843</u>
	<u>\$ 228,512</u>	<u>\$ 223,299</u>

The amount reported as due from component units in the Other Governmental Funds is \$1,981 more than the amount reported as due to primary government in the component units. This is caused by Downtown Development Authority's fiscal year end being December 31, instead of October 31.

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

The following transactions between the primary government and its discretely presented component units during 2002 are classified as external transactions in the government-wide statement of activities:

<b>General Fund:</b>	
Transfer to Criminal Court to subsidize operations	\$ (7,044,382)
Transfer to Cajunzone Commission to subsidize operations	(147,380)
Transfer fire insurance rebate to Firemen's Pension and Relief Fund, net of amount used to fund a portion of the outstanding retirement debt	(194,480)
<b>Other Governmental Funds:</b>	
Transfer loan collections to Downtown Development Authority as budgeted	134,381
Sales Tax Capital Improvements Fund, Transfer to Cajunzone Commission to fund capital purchases	<u>622,820</u>
<b>Total</b>	<b>\$ (7,531,861)</b>

NOTES TO FINANCIAL STATEMENTS

Note 6. Due From Other Governmental Agencies

Amounts due from other governmental agencies consist of the following at October 31, 2002:

Fund financial statements:

Governmental Funds -

Lafayette Parish School Board:	
Sales and use taxes collected but not remitted	\$ 4,508,808
Lafayette Parish Sheriff's Department:	
ad valorem taxes	24,388
Fines and court costs	2,810
Various municipalities:	
Refunds for housing juveniles at the Juvenile Detention Home	18,877
District Court:	
Reimbursement of costs	181,817
Federal grant funds	2,788,878
State of Louisiana:	
Refunds for housing juveniles at the Juvenile Detention Home	7,888
Federal pass-through grant funds	1,321,781
State grant funds	1,088,993
Other state shared revenue	281,914
Other:	
Reimbursements due for other costs	<u>22,781</u>
	<u>\$ 8,383,597</u>

Proprietary Funds -

State of Louisiana:	
Federal pass-through grant funds	<u>\$ 2,384,278</u>

Government-wide financial statements:

The amount reported as due from other governments at October 31, 2002 consists of the following:

Total amount reported in:	
Governmental Funds, from above	\$ 8,383,597
Proprietary Funds, from above	2,384,278
ADDITIONAL sales and use taxes due from Lafayette Parish School Board	<u>4,508,808</u>
	<u>\$15,276,683</u>

NOTES TO FINANCIAL STATEMENTS

Note 5. Restricted Assets - Enterprise Funds

Restricted assets of the Utilities System Fund were applicable to the following at October 31, 1963.

Cash with paying agent	\$ 2,891,478
Bond Reserve and capital additions fund	81,208,685
Customer's deposits	3,861,784
Self-insurance funds	<u>2,275,158</u>
	<u>\$ 88,237,105</u>

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

Required bond reserve	\$ 1,478,783
in lieu of tax payment	18,138,475
Capital additions	<u>68,620,128</u>
	<u>\$ 88,237,386</u>

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

Restricted assets of the Lafayette Public Power Authority were applicable to the following at October 31, 1963.

Cash with paying agent	\$ 18,387,753
Bond interest and redemption fund	28,421,248
Bond reserve and contingency fund	1,840,000
Fuel cost stability fund	<u>4,578,348</u>
	<u>\$ 52,227,349</u>

NOTES TO FINANCIAL STATEMENTS

Note 10. Capital Assets and Depreciation

Capital asset activity for the year ended October 31, 2003 was as follows:

	beginning Balance	increased	decreased	ending Balance
<b>Governmental activities:</b>				
Capital assets not being depreciated -				
Land	\$ 14,481,900	\$ 442,140	\$ -	\$ 14,924,040
Construction in progress	48,781,086	23,821,322	-	72,602,408
<b>TOTAL capital assets not being depreciated</b>	<b>\$ 63,262,986</b>	<b>\$ 24,263,462</b>	<b>\$ -</b>	<b>\$ 87,526,448</b>
Capital assets being depreciated -				
Buildings and improvements	\$ 189,908,267	\$ -	\$ -	\$ 189,908,267
equipment	47,852,424	3,404,068	13,373,084	37,883,652
Infrastructure	218,421,325	1,312,612	-	219,733,937
<b>Total capital assets being depreciated</b>	<b>\$ 456,182,016</b>	<b>\$ 4,716,680</b>	<b>\$ (13,373,084)</b>	<b>\$ 447,525,612</b>
<b>Total accumulated depreciation for: Buildings and Improvements</b>				
	\$ 147,817,713	\$ 12,994,852	\$ -	\$ 160,812,565
<b>Equipment</b>				
	128,264,487	12,823,756	3,497,644	144,585,713
<b>Infrastructure</b>				
	189,999,433	18,863,383	-	208,862,816
<b>Total accumulated depreciation</b>	<b>\$ 466,081,633</b>	<b>\$ 34,681,991</b>	<b>\$ (3,497,644)</b>	<b>\$ 497,265,980</b>
<b>Total capital assets being depreciated, net</b>				
	\$ 212,327,242	\$ 17,338,864	\$ (10,075,864)	\$ 219,590,242
<b>Governmental activities Capital assets, net</b>				
	\$ 84,935,744	\$ 41,602,326	\$ (13,373,084)	\$ 113,164,986

NOTES TO FINANCIAL STATEMENTS

	Beginning BALANCE	Increase	Decrease	Ending BALANCE
<b>Business-type activities:</b>				
<b>Capital assets NOT</b>				
<b>being depreciated -</b>				
Land	\$ 3,348,000	\$ -	\$ -	\$ 3,348,000
Construction in process	21,898,017	31,850,004	(17,508,410)	36,239,611
Total capital assets not being depreciated	\$ 25,246,017	\$ 31,850,004	\$ (17,508,410)	\$ 38,587,611
<b>Capital assets being</b>				
<b>depreciated -</b>				
Buildings and improvements	\$ 3,007,418	\$ -	\$ -	\$ 3,007,418
Equipment -				
Coal cars	10,983,300	390,710	-	11,374,010
Other	2,193,838	348,821	(98,504)	2,444,155
Electric plant	54,484,048	21,187,000	(100,000)	75,671,048
Water plant	91,800,418	2,418,004	(122,000)	94,096,422
Waste plant	118,000,000	3,448,100	(347,000)	121,101,100
Fiber optics	10,814	3,407,000	-	3,417,814
Electric plant acquisitions adjustments	58,428,338	-	-	58,428,338
Total capital assets being depreciated	\$ 163,184,086	\$ 28,190,802	\$ (21,114,504)	\$ 170,259,384
<b>Less accumulated</b>				
<b>depreciation:</b>				
Buildings and improvements	\$ 12,600,418	\$ -	\$ -	\$ 12,600,418
Equipment -				
Coal cars	(8,278,724)	(487,380)	-	(8,766,104)
Other	(2,897,088)	(100,840)	67,828	(3,029,100)
Electric plant	(28,877,388)	(20,738,241)	877,249	(48,738,380)
Water plant	(14,484,486)	(2,083,000)	27,880	(16,539,606)
Waste plant	(12,188,000)	(8,533,000)	308,880	(20,412,120)
Fiber optics	(1071)	(113,830)	-	(114,901)
Electric plant acquisitions adjustments	(10,873,180)	(1,898,280)	-	(12,771,460)
Total accumulated depreciation	\$ 58,922,286	\$ (21,222,320)	\$ 318,888	\$ 38,018,854

(Continued)



NOTES TO FINANCIAL STATEMENTS

	Beginning Balance	Increases	Decreases	Ending Balance
Total capital assets being depreciated, net	\$ 1,117,117,141	\$ 2,189,841	\$ 1,048,810	\$ 1,118,258,172
Business-type capital assets, net	\$ 1,117,212,001	\$ 2,179,810	\$ 1,038,188,810	\$ 1,119,153,001

Depreciation was charged to governmental activities as follows:

Governmental activities:	
Central government	\$ 958,000
Public safety	1,418,120
Traffic and transportation	818,400
Streets and drainage	1,018,000
Urban redevelopment and housing	17,000
Cultural and recreation	873,000
Health and welfare	91,100
Economic development and assistance	80,000
Economic opportunity	4,100
Capital assets held by internal service	
Funds are charged to the various functions	
based on their usage of the assets	144,000
Infrastructure depreciation is allocated	4,897,100
Total governmental activities depreciation expense	\$11,118,100
Business-type activities:	
Electric	\$ 8,188,401
Water	1,000,000
Wastewater	1,500,000
Fiber optics	100,000
Dual-fueled electric plant	4,890,000
Animal shelter control program	31,400
Solid waste collection services	100,000
	\$18,807,801

**NOTES TO FINANCIAL STATEMENTS**

**Note 11. Long-Term Debt.**

Primary Government:

City of Lafayette:

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

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.

Lafayette Parish Government:

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

Long-term debt outstanding at October 31, 2000 is as follows:

	Issue Date	Maturity Date	Interest Rate	Balance Outstanding
Governmental activities:				
City of Lafayette -				
Sales tax revenue bonds:				
Public streets and drainage				
issued by -				
1981 Gas	06/01/83	02/01/93	4.75 - 5.00	1,400,000
	06/01/83	02/01/93	4.00 - 12.00	21,112,000
	02/01/87	02/01/94	4.00 - 10.00	170,175,000
	06/01/88	02/01/94	5.00 - 7.00	30,340,000
	11/01/88	08/01/98	4.875 - 7.00	12,000,000
1989 Gas	10/01/93	01/01/99	4.00 - 5.75	23,440,000
	01/01/94	08/01/99	4.15 - 6.10	21,700,000
	08/01/90	08/01/98	4.00 - 10.00	3,400,000
	02/01/97	02/01/99	4.75 - 10.00	11,400,000
	07/01/98	01/01/99	4.10 - 6.00	21,470,000
	11/01/98	08/01/99	4.15 - 7.00	13,940,000
	11/01/98	05/01/99	4.875 - 7.00	10,440,000
	10/01/00	01/01/99	4.00 - 5.75	<u>12,330,000</u>
				<u>\$19,610,000</u>

Continued

NOTES TO FINANCIAL STATEMENTS

	Issue Date	Final Maturity Date	Interest Rate	BOOKED Outstanding
<b>Notes payable:</b>				
Police pension	04/01/99	10/01/28	7.00	\$ 29,818,000
Pier pension	05/01/99	05/01/28	7.00	50,428,848
Rayman property	08/08/00	08/08/31	4.00	979,000
				<u>\$ 81,245,848</u>
<b>Total City of Lafayette</b>				<b>\$81,245,848</b>
<b>Lafayette Parish Government -</b>				
<b>(General) obligation bonds:</b>				
Road	05/01/78	05/01/93	8.00	\$ 310,000
Public Building	05/01/78	05/01/93	8.00	150,000
Building	12/01/81	02/01/94	8.00	27,000
Police 8001	12/01/81	02/01/94	4.00 - 8.75	28,470,000
<b>Call Improvement and</b>				
<b>renovation refunding</b>				
Bonds	01/04/79	06/15/90	8.25	104,000
<b>Reductions of indebtedness:</b>				
Series 1988	04/01/88	03/01/97	4.00	1,000,000
Series 1997	10/14/99	10/01/10	5.75	<u>1,443,000</u>
<b>Total Lafayette Parish</b>				<b>\$ 33,484,000</b>
<b>Government</b>				
<b>Other liabilities:</b>				
Accrued compensated absences				\$ 7,140,000
Claims payable				<u>8,704,000</u>
<b>Total other liabilities</b>				<b>\$ 15,844,000</b>
<b>Total governmental activity debt</b>				<b>\$49,329,848</b>
<b>Business-type activities:</b>				
<b>City of Lafayette -</b>				
Initiation revenue bonds	08/01/83	11/01/94	3.48 - 4.75	\$ 27,270,000
Loss: uncollected loan on				
refunding				<u>(28,000)</u>
				<u>\$ 27,242,000</u>
BID involving loan fund				
advance	12/11/76	11/01/10	3.00	<u>\$ 21,000,000</u>
Accrued compensated absences				<u>\$ 3,300,000</u>
<b>LFPA -</b>				
Revenue bonds				<u>\$10,279,000</u>
<b>Total business-type</b>				<b>\$41,821,000</b>
<b>activity debt</b>				

**NOTES TO FINANCIAL STATEMENTS**

The annual debt service requirements to maturity of all bonds and notes outstanding as October 31, 2022 follows:

City of Lafayette.

	Dollar Den			Ballot		
	Principal	Interest	Total	Principal	Interest	Total
2022	\$ 21,000,000	\$ 24,480,000	\$ 45,480,000	\$ 2,000,000	\$ 784,000	\$ 2,784,000
2023	11,000,000	12,784,000	23,784,000	4,000,000	907,000	4,907,000
2024	44,000,000	51,000,000	95,000,000	4,000,000	980,000	4,980,000
2025	31,000,000	35,117,000	66,117,000	-	-	-
2026	21,000,000	23,100,000	44,100,000	-	-	-
2027	44,000,000	50,444,000	94,444,000	-	-	-
2028	17,000,000	19,471,000	36,471,000	-	-	-
2029	11,000,000	12,100,000	23,100,000	-	-	-
2030	44,000,000	51,000,000	95,000,000	-	-	-
2031-2037	33,000,000	38,000,000	71,000,000	-	-	-
2038-2050	64,000,000	74,000,000	138,000,000	-	-	-
2051-2057	47,000,000	54,000,000	101,000,000	-	-	-
2058	-	-	-	-	-	-
	<b>\$226,000,000</b>	<b>\$244,000,000</b>	<b>\$470,000,000</b>	<b>\$20,000,000</b>	<b>\$4,664,000</b>	<b>\$24,664,000</b>

	2022 Available General Fund			Notes Payable		
	Principal	Interest	Total	Principal	Interest	Total
2022	\$ -	\$ 664,700	\$ 664,700	\$ 1,100,000	\$ 1,100,000	\$ 2,200,000
2023	750,000	200,100	950,100	750,000	1,100,000	1,850,000
2024	300,000	270,000	570,000	300,000	1,100,000	1,400,000
2025	600,000	600,000	1,200,000	600,000	1,100,000	1,700,000
2026	400,000	367,000	767,000	400,000	1,100,000	1,500,000
2027	300,000	267,000	567,000	300,000	1,100,000	1,400,000
2028	200,000	187,000	387,000	200,000	1,100,000	1,300,000
2029	100,000	97,000	197,000	100,000	1,100,000	1,200,000
2030	100,000	97,000	197,000	100,000	1,100,000	1,200,000
2031	100,000	97,000	197,000	100,000	1,100,000	1,200,000
2032	100,000	97,000	197,000	100,000	1,100,000	1,200,000
2033-2037	1,000,000	100,000	1,100,000	1,000,000	11,700,000	12,700,000
2038-2050	600,000	61,700	661,700	600,000	6,000,000	6,600,000
2051-2057	-	-	-	40,000,000	4,000,000	44,000,000
2058	-	-	-	3,000,000	30,000	3,030,000
	<b>\$3,350,000</b>	<b>\$1,400,000</b>	<b>\$4,750,000</b>	<b>\$20,000,000</b>	<b>\$28,000,000</b>	<b>\$48,000,000</b>

NOTE TO FINANCIAL STATEMENTS

City of Lafayette (Continued):

	Total		Total
	Principal	Interest	
2004	\$ 18,734,000	\$ 18,734,000	\$ 37,468,000
2005	20,820,000	17,894,184	38,714,184
2006	26,714,000	12,225,400	38,939,400
2007	30,734,000	12,951,000	43,685,000
2008	27,734,000	14,704,000	42,438,000
2009	28,714,000	12,704,000	41,418,000
2010	35,734,000	12,951,000	48,685,000
2011	24,740,000	11,440,000	36,180,000
2012	32,811,000	12,171,000	44,982,000
2013-2017	66,554,000	66,554,000	133,108,000
2018-2021	69,874,000	20,144,000	89,998,000
2022-2025	42,874,000	8,244,000	51,118,000
2026	1,200,000	88,000	1,288,000
	\$228,680,000	\$228,140,000	\$456,820,000

Lafayette Parish Government:

	Principal	Interest	Total
2003	\$ 1,100,000	\$ 600,400	\$ 1,700,400
2004	630,000	527,530	1,157,530
2005	600,000	590,420	1,190,420
2006	630,000	612,800	1,242,800
2007	650,000	760,660	1,410,660
2008	630,000	740,460	1,370,460
2009	640,000	713,280	1,353,280
2010	670,000	688,880	1,358,880
2011	630,000	650,140	1,280,140
2012	640,000	624,000	1,264,000
2013 - 2017	3,780,000	1,480,000	5,260,000
2018 - 2022	4,730,000	1,637,340	6,367,340
2023 - 2028	3,480,000	448,000	3,928,000
	\$22,610,000	\$11,245,000	\$33,855,000

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. As October 31, 2010, the following bonds are considered defeased:

Sales tax revenue \$ 3,178,000

NOTES TO FINANCIAL STATEMENTS

COMPOUND INTEREST

LEPRA bonds outstanding at October 31, 2003 are as follows:

	<u>Issue Date</u>	<u>Balance Outstanding</u>
Series 1993	12/01/93	\$ 60,000,000
Series 1994	06/01/94	3,000,000
Series 2000	09/01/00	<u>38,140,000</u>
Less unamortized discount		\$124,333,000
Less unamortized loss on refunding		(883,449)
		<u>(12,176,449)</u>
Net revenue bonds outstanding		<u>\$114,720,551</u>

The annual debt service requirements on all Lafayette Public Power Authority bonds outstanding at October 31, 2003 follows:

<u>Year Ending October 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2003	\$ 8,240,000	\$ 4,491,310	\$ 12,731,310
2004	9,880,000	4,413,760	14,293,760
2005	9,470,000	4,345,510	13,815,510
2006	9,900,000	3,894,330	13,794,330
2007	10,330,000	3,443,180	13,773,180
2008 - 2012	89,710,000	9,793,460	99,503,460
2013	<u>7,810,000</u>	<u>183,810</u>	<u>7,993,810</u>
	<u>\$114,720,000</u>	<u>\$18,813,850</u>	<u>\$133,533,850</u>

NOTES TO FINANCIAL STATEMENTS

Changes in Long-Term Liabilities. The following is a summary of changes in long-term debt in thousands of dollars for the year ended October 31, 2002:

	Balance, 10/01/01	Additions	Reductions	Balance, 10/31/02
<b>Governmental activities:</b>				
City of Lafayette -				
Sales tax revenue bonds	\$ 268,000	\$ 36,854	\$ 111,950	\$ 292,904
Special assessment debt	57	-	57	-
Notes payable	83,001	-	1872	81,129
Lafayette Parish -				
General obligation debt	8,129	17,000	11,918	23,211
Other liabilities -				
Compensated absences	8,384	3,100	-	11,484
Claims liabilities	8,754	14,388	114,889	23,253
<b>Governmental activities</b>				
Long-term debt	\$ 388,226	\$ 71,242	\$ 249,289	\$ 210,179
<b>Business-type activities:</b>				
Primary government -				
Utilities revenue bonds	\$ 32,840	\$ -	\$ 18,290	\$ 14,550
RRF revolving loan fund	14,628	-	1780	12,848
Less deferred amount on refundings	(27,148)	-	216	(26,932)
<b>Total bonds and     revolving loan     fund</b>	<b>\$ 19,320</b>	<b>\$ -</b>	<b>\$ 18,296</b>	<b>\$ 1,466</b>
Compensated absences	8,548	825	-	9,373
<b>Total primary     government</b>	<b>\$ 27,868</b>	<b>\$ 825</b>	<b>\$ 18,592</b>	<b>\$ 10,839</b>
Component unit -				
LPRR revenue debt	\$ 132,230	\$ 36,348	\$ 108,288	\$ 160,290
Less deferred amount on refundings	(12,211)	(18,282)	18,185	(12,308)
Unamortized premium	(1,210)	-	488	(722)
<b>Total LPRR     revenue debt</b>	<b>\$ 118,809</b>	<b>\$ 18,066</b>	<b>\$ 126,391</b>	<b>\$ 147,260</b>
<b>Business-type activities</b>				
Long-term debt	\$ 189,897	\$ 18,891	\$ 133,470	\$ 175,318

NOTES TO FINANCIAL STATEMENTS

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

NOTE 12. ACCUMULATION FOR SALE OF ADDITIONAL BONDS

At elections held on April 8, 1981, July 20, 1982 and July 17, 1983, voters of the City of Lafayette approved the issuance of additional sales tax revenue bonds. At October 31, 1983, the remaining approved amounts are as follows:

	1981	1982
	<u>Sales Tax</u>	<u>Sales Tax</u>
Street improvements	\$25,126,270	\$20,720,418
Drainage improvements	10,872,248	8,808,814
North University underpass	2,582,148	-
Public buildings	202,822	-
Recreation/parks improvements	<u>1,117,198</u>	<u>231,028</u>
<b>Total</b>	<b><u>\$29,898,686</u></b>	<b><u>\$29,760,260</u></b>

NOTE 13. 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 deposits, was 20,229,848 and the bank balance was \$9,988,824. Of the bank balance, \$222,800 was covered by Federal Depository Insurance and \$7,766,024 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 \$8,816,194 (Lafayette City-Parish consolidated Government) and \$20,547,751 (LAPG), of the carrying amount, \$277,643 is reported in the fiduciary funds.

Component units

At year end, the carrying amount of the component unit deposits was \$8,828,823 and the bank balance was \$9,475,923. Of the bank balance, \$1,217,418 was covered by Federal Depository Insurance, \$4,418,507 was covered by collateral held by the fiscal agent of the individual entities in their name, and \$356,024 was held by Lafayette City-Parish consolidated Government in their consolidated bank accounts for which collateral information is included in the primary government section above. The remaining \$3,668,888 was considered uncollateralized. The entire uncollateralized amount existed because the trustee bank for the



NOTES TO FINANCIAL STATEMENTS

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 activities totaled \$21,891. Of the carrying amount, \$270,000 is reported in the fiduciary funds.

Investments:

The Lafayette City-Parish Consolidated Government's investments are categorized as either (i) insured or registered for which the securities are held by the Government or its agent in the Government's name, (ii) 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 (iii) 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 as October 31, 2022 and are detailed below (in thousands of dollars).

	<u>Primary Government</u>		<u>Component Units</u>	
	<u>Reported Amount</u>	<u>Fair Value</u>	<u>Reported Amount</u>	<u>Fair Value</u>
Lafayette City-Parish Consolidated Government:				
U.S. Government Securities	\$ 249,816	\$ 249,816	\$ 0,000	\$ 0,000
Repurchase agreements	34,704	37,329	-	-
Louisiana Asset Management Pool	2,873	2,873	-	-
Utilities System Fund Investment in Self-Insurance Fund	<u>2,378</u>	<u>2,378</u>	-	-
	\$ 299,769	\$ 292,396	\$ 0,000	\$ 0,000
LPLA:				
Repurchase agreements	17,300	17,349	-	-
U.S. Government Securities	<u>7,889</u>	<u>7,888</u>	-	-
Totals	\$ 245,513	\$ 245,279	\$ 0,000	\$ 0,000

Of the above primary government amount, \$6,902,917 is reported in the fiduciary funds.

NOTES TO FINANCIAL STATEMENTS

In accordance with GASB Statement No. 31, the Government recognized the net increase (decrease) in the fair value of investments for the year ended October 31, 2002 detailed below. This amount takes into account all changes in fair value (including purchases and sales) that occurred during the year.

	<u>Primary Government</u>	<u>Component Units</u>
Lafayette City-Parish		
Consolidated Government	\$12,514,518	\$ 144,881
LPGA	<u>1470,881</u>	<u>-</u>
	<u>\$13,985,399</u>	<u>\$ 144,881</u>

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

City of Lafayette

Proceeds of the 1981 1/4 sales and use tax levied by the City of Lafayette (2002 collections \$27,298,122) 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 \$18,728,808 as October 31, 2002.

Proceeds of the 1985 1/4 sales and use tax levied by the city of Lafayette effective August 1, 2002 (2002 collections \$24,187,873) are dedicated to the following purposes:

1. Capital improvements (as more fully described in the tax proposition) for streets 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.

## NOTES TO FINANCIAL STATEMENTS

Proceeds of the tax have been pledged and dedicated to the retirement of Public Works and Drainage Bonds with outstanding principal balances totaling \$188,348,088 at October 31, 2002.

Under the terms of the various bond indentures:

1. All proceeds of the tax are to be deposited daily into a Sales Tax Trust Fund.
2. Each month, there will be transferred from the Sales Tax Trust Fund an amount estimated to be required to pay for all reasonable and necessary costs and expenses of collecting and administering the tax during the next succeeding month.
3. On or before the 15th day of each month, there shall be transferred to a Sales Tax Bond Sinking Fund an amount equal to 1/8 of the interest falling due on the next interest payment date and 1/12 of the principal falling due on the next principal payment date.
4. On or before the 15th day of each month, there shall also be transferred to a Sales Tax Bond Reserve Fund a prescribed sum until such time as there is on deposit in that fund a sum equal to the highest combined principal and interest requirements in any succeeding fiscal year on the outstanding bonds.
5. Any funds remaining after the above transfers will be considered surplus and may be used for the purposes for which the tax was levied.

### Lafayette Parish

Lafayette Parish is authorized by the voters of the parish to levy and collect a one percent (1%) sales and use tax on a parish-wide basis except for territory located within the boundaries of any incorporated municipality situated within the Parish. The sales tax ordinance provides that the net proceeds of the sales tax will be deposited in the General Fund of the Parish for general expenditures. Revenues from this tax totaled \$6,150,000 for the period ended October 31, 2002.

### 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.

NOTES TO FINANCIAL STATEMENTS

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 purposes 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 repairs, replacements, extensions, betterments and improvements to the Utilities System as approved by the consulting engineer and for making transfers to the Operations and Maintenance Fund whenever and to such extent as the consulting engineer may certify there is not sufficient money in the Operations and Maintenance Fund to meet current obligations for such fund (including the payment of the annual in-lieu-of-tax payment to the City General Fund).

Note 24. Flow of Funds, Restrictions on Use - LWRB

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 small fuel steam electric generating plant and for other purposes relating thereto, the bonds are special obligations of the Authority payable solely from and secured by the revenues and other funds including bond proceeds. Such revenues consist of all income, fees, charges, receipts, profits, and other monies derived by the Authority from the ownership and operation of the fossil fuel steam electric generating plant, other than certain money derived during the period of construction. Monies in the revenue fund shall first be applied to the payment of operating expenses of the plant, exclusive of depreciation and amortization. Monies in the revenue fund shall then be deposited into the bond fund to pay principal 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 amount 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

NOTES TO FINANCIAL STATEMENTS

equal to \$1,000,000 or such greater amount as may be determined by the consulting engineer, provided that there shall not be required to be paid therein during any month an amount in excess of 20% of the amounts required to be paid during each month to the Bond Fund. If on any October 31 following the date of commercial operation, the monies credited her 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 allow level billings to the retail customer when the generating plant is out of service for a period of seven days or more. In those instances, a credit may be applied to the monthly power bill to the 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 13. 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 80% ownership interest in a fossil fuel steam electric generating plant near Bayou, Louisiana. The generating unit has a net generating capability of approximately 810 MW.

Under the terms of the power sales contract, which will terminate on April 30, 1997, the City makes monthly payments sufficient to cover: all O&M service of LPPA (including O&M service reserve requirements); the amount which LPPA is required under its bond resolution(s) to pay or set aside during each 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.

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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 System (MERS)

Plan description:

Employees are eligible to retire under Plan A of the System at age 40 with 10 years of creditable service, or at any age with 20 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, 3817 Office Park Boulevard, Baton Rouge, Louisiana 70808.

Funding policy:

Plan members are required to contribute 2.5% of their annual covered salary and the Government is required to contribute at an actuarially determined rate. The current rate was 3.6% until July 1, 2002 at which time it increased to 4.0%. 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, 2002, 2001 and 2000 were \$1,518,887, \$2,148,427 and \$2,328,814, respectively, equal to the required contribution each year.

Parochial Employees' Retirement System (PERS)

Plan description:

Members of the plan may retire with 30 years of creditable service regardless of age, with 20 years of service at age 50, and with 10 years of service at age 55. Benefit rates are 1% of final compensation (average monthly earnings during the highest 36 consecutive months, or joined months if service was interrupted) plus \$0.50 per month for each year of service credited prior to January 1, 1980, and 1% 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

NOTES TO FINANCIAL STATEMENTS

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 14819, Baton Rouge, Louisiana 70809.

Funding policy:

Plan members are required to contribute 5.54% of their annual covered salary to the plan and the Government is required to contribute an actuarially determined rate. The current rate is 7.35% of annual covered payroll. The contribution requirements of plan members and the Government are established by statute. The Government's contribution to PERB for the years ended October 31, 2000, 2001 and 2002 were \$1,377,184, \$1,333,343 and \$1,343,895, 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 10 years of credited service. Benefit rates are 1-1/3 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, 6421 United Plaza Boulevard, Suite 100, Baton Rouge, Louisiana 70809-7817.

Funding policy:

Plan members are required to contribute 7.06% of their annual covered salary and the Government is required to contribute 8.32% as established by state statute. The Government's contributions to the System for the years ended October 31, 2000, 2001 and 2002 were \$718,296, \$715,328 and \$703,218, respectively, equal to the required contribution for each year.

State of Louisiana - Firefighters' Retirement System

Plan description:

Members of the plan may retire at age 55 with at least 20 years of credited service, or at age 50 with at least 25 years of credited service. Benefits are 1-1/3 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 81098 Capitol Station, Baton Rouge, Louisiana 70801-8098.

## NOTES TO FINANCIAL STATEMENTS

### Funding policy:

Plan members are required to contribute \$.804 of their annual covered salary and the Government is required to contribute at an actuarially determined rate. The current rate is \$.804 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, 2002, 2001 and 2000 were \$68,446, \$68,026 and \$68,288, respectively, equal to the required contribution for each year.

### Note 19. 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 20. Environmental Liability

The site upon which the City's first power generation plant was once located has been identified as containing environmental contamination. In 1978, the City built an electrical substation on the site after the eighty-year old generation plant was destroyed by fire. While performing electrical upgrades to the substation in 1991, the City discovered traces of petroleum products and began an investigation as to the source of the contaminants and the extent of contamination. As a result of extensive testing on the substation site and adjacent properties, it appears that the source of the contamination is likely to have been caused from underground storage tanks which once contained fuel oil and diesel fuel used in the generation of electrical power by the former utility plant.

The City currently has plans to conduct a clean-up of the site using bioremediation technology. This method of remediation involved 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 \$1,716,000 and will take several years to complete. Through October 31, 2002, the City has incurred expenses of 1761,000 in connection with the remediation project for environmental testing and monitoring. The estimated remaining cost of the clean-up of \$955,000 is accrued in the Utilities System Fund as of October 31, 2002.



**NOTES TO FINANCIAL STATEMENTS**

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 10. Commitments**

The Lafayette Public Power Authority has contracted with Jamco's Bank to purchase its share of coal used in producing power at the Hofenacker Unit No. 3 facility. The purchase contract is for delivery of 26,528,808 tons of coal in total of which the Authority has a fifty percent (50%) interest. Therefore, the Authority has contracted to purchase a minimum of 13,264,404 tons over the term of the contract. Annual amounts are subject to increase or decrease by up to ten percent (10%). The term of the contract and annual quantities to be purchased are as follows:

<u>Calendar Year</u>	<u>Annual Quantity</u>
1981	\$ 210,000
1982	\$ 400,000
1983-2000	\$ 875,000
1981	\$ 850,000
1982	\$ 850,000

**Note 11. Lease Agreements - Waterworks Districts**

The Utilities System has entered into long-term lease-purchase and franchise agreements with waterworks districts numbers 1, 2 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 operates these water systems, including billing the consumers and collecting the money 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 accessories, and administration and overhead expenses. There were no outstanding bonds for any of the waterworks districts as October 31, 2002.

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

NOTES TO FINANCIAL STATEMENTS

Note 12. Risk Management

The Lafayette City-Parish Consolidated Government is self-insured for workers' compensation, general liability (which includes the endorsement, errors and omissions, automobile liability, fire collisions and property (which includes fire and extended coverage and boiler and machinery). These activities are administered for in the Self-Insurance Fund which was established on November 1, 1978. The following is a summary of the government's self-insured retentions for the self-insurance fund:

Workers' compensation	\$100,000
General liability	Unlimited
Errors and omissions	Unlimited
Automobile liability	Unlimited
Fire collisions	Unlimited
Property (Maritime)	\$50,000 - \$250,000

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

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

	2002	2001
Unpaid claims liability, beginning	\$ 4,928,744	\$ 4,974,924
Current year claims and changes in retentions	2,227,108	3,958,887
Claims paid	<u>(2,221,843)</u>	<u>(2,852,588)</u>
Unpaid claims liability, ending	<u>\$ 4,934,009</u>	<u>\$ 6,081,223</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 external transactions. The retained earnings (accumulated deficit) at October 31, 1993 is applicable to utility and non-utility activity as follows:

Retained earnings (accumulated deficit):	
Utilities	\$ 1,279,138
Other	<u>(4,801,718)</u>
Total	<u>\$ (3,522,580)</u>

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

The City is also self-insured for group hospitalization. This activity is accounted for in the Group Hospitalization Fund which was established during the 1988 fiscal year; the Parish employees joined in September of 1994. Both employer's and employees' portions of premiums are paid into the Group Hospitalization Fund and are available to pay claims and administrative costs.

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

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

	<u>1993</u>	<u>1992</u>
Claims liability, beginning	\$ 1,828,392	\$ 1,946,921
Current year claims and changes in estimates	12,721,494	8,293,442
Claims paid	<u>(11,289,898)</u>	<u>(8,273,180)</u>
Claims liability, ending	<u>\$ 3,259,988</u>	<u>\$ 1,967,183</u>

NOTES TO FINANCIAL STATEMENTS

Note 24. Compensation of Council

A detail of compensation paid to individual council members for the period ended October 31, 1982 follows:

City Parish Council

Robert Castillo	\$ 18,000
Christopher Williams	18,000
Louis C. Benjamin, Jr.	18,000
Leonard Brummond	18,000
Jerry Trumps	18,170
Ronald Howard	18,000
Bobby Madison	18,000
Robin Swenson	18,000
Matt Houston	<u>18,000</u>
Total	<u>\$ 178,370</u>

Note 25. Subsequent Event

Subsequent to year end, Lafayette consolidated government issued the following bonds:

1. On November 7, 2001, \$49,210,000 of Taxable Refunding Bonds, Series 2001, were issued to refund the Fire and Police Pension notes.
2. On December 3, 2001, \$18,828,800 of Public Improvement Sales Tax Refunding Bonds, Series 2002, were issued to refund the Series 1992A Sales Tax Bonds.
3. On January 24, 2002, \$8,828,800 and \$12,890,000 of Public Improvement Bonds, Series 2002A and 2002B were issued to fund various capital projects.
4. On February 18, 2002, \$14,308,000 of Public Improvement Sales Tax Refunding Bonds, Series 2003 were issued to refund the Series 1992B Sales Tax Bonds.

On November 5, 1982, voters approved the following:

1. \$40,000,000 of 10 year general obligation bonds of the Parish of Lafayette, payable from ad valorem taxes, for constructing, acquiring and improving public library buildings in the Parish, and acquiring the necessary land, equipment, library books and furnishings therefor, title to which shall be in the public;
2. Authority for the Parish of Lafayette to levy a 10 year 2-mil property tax for constructing, improving, maintaining and operating

NOTES TO FINANCIAL STATEMENTS

public libraries in the Parish, including the acquisition of equipment, books, materials and supplies.

3. Authority for the City of Lafayette to levy a 10 year 3-mill property tax for paying the costs of providing police salaries and salary related benefits; and
4. Authority for the City of Lafayette to levy a 10 year 3-mill property tax for paying the costs of providing fire salaries and salary related benefits.

In January 2003, a judge granted a motion for summary judgment relative to liability issues of the Lafayette City-Parish Consolidated Government in litigation filed by members of the Lafayette Fire and Police Departments. The summary judgment established liability in the design of pay plans for the Fire and Police Departments that advanced state supplemental pay in the first year of employment of new hires within the respective departments. The court found the promise of restricting advanced payments, subsequent to the eligibility of state issued payments after the first year of employment, to be in violation of State law. The ruling only establishes liability for the period March 24, 1994 through November 1, 2001, based on the status of limitations and recent pay plan revisions modifying the plans as a result of this lawsuit. The Administration and legal department of the Lafayette City-Parish Consolidated Government believe the court erred in its interpretation of the law and intend to appeal the ruling. The potential liability of an unfavorable outcome could approximate \$10,000,000. No amount of this action is reflected in the financial statements.

NOTE 26. Post-Employment Benefits

Lafayette City-Parish Consolidated Government provides postretirement health care benefits, in accordance with Louisiana Code Title 46:1503 adopted April 8, 1988 and applicable State statutes, to all employees who retire from the Consolidated Government after meeting the requirements under the employer's appropriate State retirement system and who are a member of the health insurance plan on the date prior to retirement, and who have made the election to continue health care coverage on the date prior to retirement. Currently, 213 retirees have met the criteria above and are participating. The Consolidated Government pays 75% of the premium while the retiree is responsible for 25% of the premium. This is for single coverage only. The retiree is responsible for 100% of any dependent coverage. The Government's portion of the premium is funded on a pay-as-you-go basis from the City General Fund, Parish General Fund and the Utilities System Fund. Employer premium expenditures are recognized on the first day of each fiscal year and are based on the number of retirees participating on that day. For the year ended October 31, 2002, the amount of premiums paid by the Consolidated Government was \$234,800. This is for single coverage only. The retiree is responsible for 100% of dependent coverage.

REQUIRED SUPPLEMENTARY INFORMATION

LAKEVILLE CITY-BASED CONSOLIDATED ACCOUNTS  
LAKEVILLE, MINNESOTA

BUSINESS OPERATIONS STATEMENT  
GENERAL FUND  
For the Year Ended October 31, 1983

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>REVENUES:</b>				
Taxes -				
Ad valorem	\$ 7,903,797	\$ 7,931,488	\$ 7,908,473	\$ 23,015
Sales and use	4,500,000	4,700,000	4,750,000	50,000
Utility service payments in lieu of taxes	14,800,000	17,000,070	17,000,070	-
Other	1,000,000	1,000,750	2,000,000	999,250
Licenses and permits (non-sewerage/water) -	4,050,000	4,000,000	4,000,000	50,000
Federal grants	-	64,000	64,000	64,000
State funds:				
Grants	-	100,000	100,000	100,000
State shared revenue	3,117,000	3,183,000	3,094,000	87,000
Other	150,000	50,000	50,000	100,000
Charges for services	4,100,000	3,200,000	6,700,000	3,500,000
Fines and forfeits	2,100,000	2,100,000	2,000,000	100,000
Investment earnings	2,100,000	900,000	700,000	1,400,000
Miscellaneous	3,117,000	3,100,000	3,000,000	100,000
<b>Total revenues</b>	<b>\$ 42,100,000</b>	<b>\$ 41,500,000</b>	<b>\$ 44,000,000</b>	<b>\$ 2,500,000</b>
<b>EXPENDITURES:</b>				
Current -				
General government	\$ 15,000,000	\$ 17,700,070	\$ 16,000,000	\$ 1,700,070
Public safety	20,000,000	20,000,070	21,000,000	1,000,000
Traffic and transportation	1,000,000	2,000,000	1,500,000	500,000
Storms and drainage	4,000,000	7,000,000	4,700,000	2,300,000
Urban redevelopment and housing	500,000	400,000	400,000	100,000
Cultural and recreation	200,000	400,000	150,000	250,000
Health and welfare	50,000	50,000	50,000	-
Economic development	-	-	10,000	-
and maintenance	60,000	60,000	60,000	-
Conservation of natural resources	50,000	50,000	40,000	10,000
Debt service:				
FINANCIAL STATEMENT	400,000	400,000	400,000	-
Interest and discount charges	2,100,000	2,100,000	2,000,000	100,000
CAPITAL OUTLAY	-	100,000	0,000	100,000
<b>Total expenditures</b>	<b>\$ 43,110,000</b>	<b>\$ 41,600,000</b>	<b>\$ 44,000,000</b>	<b>\$ 2,400,000</b>

(In thousands)

LAFAYETTE CITY PUBLIC UTILITIES DEPARTMENT  
 LAFAYETTE, LOUISIANA

SUMMARY COMPARISON SCHEDULE CONTINUED  
 GENERAL FUND

FOR THE YEAR ENDING OCTOBER 31, 1963

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive Negative
Excess (deficiency) of revenues over expenditures	\$ 112,284,280	\$ 102,712,288	\$ 112,274,750	\$ 1,462,062
Other financing sources (uses):				
Transfers in	\$ 21,490,426	\$ 21,814,562	\$ 21,827,258	\$ 332,696
Transfers out	12,781,717	123,112,780	14,408,000	1,117,213
Transfers from component units	-	-	22,254	22,254
Transfers to component units	11,794,480	12,718,282	11,188,047	112,235
Sale of capital assets	-	-	72,824	72,824
TOTAL OTHER FINANCING sources (uses)	\$ 20,499,183	\$ 8,724,564	\$ 22,770,383	\$ 1,566,650
Net change in fund balance	\$ 1,785,097	\$ (1,400,492)	\$ 1,504,367	\$ 1,731,489
Fund balance, beginning	12,112,817	10,814,814	12,279,211	14,400
Fund balance, ending	\$ 13,897,914	\$ 9,414,322	\$ 13,783,578	\$ 1,471,489



LAPORTE CITY-WATER UTILITIES DEPARTMENT  
LAPORTE, LOUISIANA

WATER UTILITY COMPARE SCHEDULE  
1941 BUDGET TWO YEAR FUND  
For the Year Ended October 31, 1941

	Original Budget	Final Budget	Actual	Variance With Final Budget (Positive)
<b>Revenues:</b>				
Taxes -				
Sales and use	\$ 28,319,400	\$ 24,503,410	\$ 27,298,292	\$ 2,794,882
Treatment earnings	13,000	73,000	22,274	(107,726)
<b>Total revenues</b>	<u>\$ 28,332,400</u>	<u>\$ 24,576,410</u>	<u>\$ 27,320,566</u>	<u>\$ 2,747,156</u>
<b>EXPENDITURES:</b>				
Current -				
General operations	\$ 245,000	\$ 245,000	\$ 267,334	\$ (22,334)
<b>Excess of revenues over expenditures</b>	<u>\$ 28,087,400</u>	<u>\$ 24,331,410</u>	<u>\$ 27,053,232</u>	<u>\$ 3,746,999</u>
<b>Other financing sources (uses):</b>				
Transfers in	\$ 415,000	\$ 400,000	\$ 440,000	\$ 40,000
Transfers out	(27,817,000)	(27,817,410)	(27,412,884)	404,526
<b>Total other financing sources (uses)</b>	<u>\$ (27,402,000)</u>	<u>\$ (27,417,410)</u>	<u>\$ (26,972,884)</u>	<u>\$ 444,526</u>
<b>Net change in fund balance</b>	\$ -	\$ -	\$ -	\$ -
<b>Fund balance, beginning</b>	-	-	-	-
<b>Fund balance, ending</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

LAKECHARTE CITY WATER UTILIZATION STATEMENT  
LAKECHARTE, LOUISIANA

SECONDARY COMPASSION SCHOLAR  
1990 BOND AND TRUST FUND  
For the Year Ended October 31, 2001

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Taxes:				
Water and sewer	\$ 25,841,700	\$ 21,890,700	\$ 24,247,874	\$ 2,357,174
Investment earnings	61,000	25,000	18,700	(43,300)
<b>Total revenues</b>	<u>\$ 26,002,700</u>	<u>\$ 21,915,700</u>	<u>\$ 24,266,574</u>	<u>\$ 2,351,874</u>
<b>EXPENDITURES:</b>				
Current:				
General government	\$ 247,000	\$ 247,000	\$ 248,874	\$ 1,874
<b>Majority of revenues and expenditures</b>	<u>\$ 26,002,700</u>	<u>\$ 21,915,700</u>	<u>\$ 24,258,700</u>	<u>\$ 2,343,000</u>
<b>Other financing sources (uses):</b>				
Transfers in	\$ 400,000	\$ 400,000	\$ 348,000	\$ 52,000
Transfers out	<u>(24,000,000)</u>	<u>(24,000,000)</u>	<u>(24,014,000)</u>	<u>14,000</u>
<b>Total other financing sources (uses)</b>	<u>\$ 160,000,000</u>	<u>\$ 160,000,000</u>	<u>\$ 164,000,000</u>	<u>\$ 4,000,000</u>
<b>Net change in fund balance</b>	\$ -	\$ -	\$ -	\$ -
<b>Fund balance, beginning</b>	-	-	-	-
<b>Fund balance, ending</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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OTHER SUPPLEMENTARY INFORMATION

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ILLINOIS CITY-CLARK COUNTY GOVERNMENT  
 LAKEVIEW, ILLINOIS

COMPREHENSIVE FINANCIAL STATEMENT  
 GENERAL FUND  
 October 31, 2003

ACCOUNT	CITY	CLARK	TOTAL
<b>Assets</b>			
Cash	\$ 134,400	\$ 204,400	\$ 338,800
Investments	49,049,447	3,429,449	52,478,896
Accounts receivable	271,130	63,341	334,471
Prepayments, at cost	1,400	-	1,400
Accounts payable, and due from other funds	204,140	96,738	300,878
Internal balances	2,044,400	694,244	2,738,644
Internal liabilities	11,300	1,300	-
Due from participating units	141,700	78,800	220,500
Due from other governmental agencies	201,600	103,812	305,412
Due from non-governmental parties	87,440	-	87,440
Other receivables	140,240	-	140,240
<b>Total Assets</b>	<b>\$ 52,700,440</b>	<b>\$ 3,480,244</b>	<b>\$ 56,180,684</b>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>Liabilities:</b>			
Accounts payable	\$ 160,500	\$ 111,423	\$ 271,923
Accounts salaries and benefits	1,007,375	81,800	1,089,175
Other payables	150,210	6,304	156,514
Due to other funds	1,097,810	340,470	1,438,280
Due to other governmental agencies	68,117	-	68,117
Unearned revenue	6,880	42,800	49,920
<b>Total Liabilities</b>	<b>\$ 4,470,982</b>	<b>\$ 511,897</b>	<b>\$ 4,982,879</b>
<b>Fund balances:</b>			
Reserved for:			
Contingencies	\$ 10,000	\$ 31,200	\$ 41,200
Emergencies	1,430	-	1,430
Reserved -			
Designated for subsequent year's expenditures	2,400,000	1,200,750	3,600,750
Designated for contingencies	3,000,000	1,400,000	4,400,000
Designated for capital projects	-	1,200,000	1,200,000
Undesignated	7,414,790	3,000,000	10,414,790
<b>Total Fund Balances</b>	<b>\$ 13,816,220</b>	<b>\$ 5,632,950</b>	<b>\$ 19,449,170</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 18,287,182</b>	<b>\$ 7,144,847</b>	<b>\$ 25,432,029</b>

LAKEWATER CITY-WASCO CONSOLIDATED GOVERNMENT  
LAKEWATER, OREGON

ANNUAL STATEMENT OF REVENUE, EXPENDITURE,  
AND CHANGES IN FUND BALANCE  
GENERAL FUND  
FOR THE YEAR ENDED OCTOBER 31, 2000

	2000	1999	Total
<b>Revenues:</b>			
<b>Taxes -</b>			
Ad valorem	\$ 4,408,958	\$ 4,410,264	\$ 8,819,222
Sales and use	-	4,718,322	4,718,322
Utility system payments			
In lieu of taxes	17,281,176	-	17,281,176
Other	1,448,984	445,127	1,894,111
License and permits	1,561,149	105,400	1,666,549
Intergovernmental -			
Federal grants	208,439	-	208,439
State funds:			
Grants	71,500	48,884	120,384
State shared services	444,448	467,644	912,092
Other	-	148,423	148,423
Charges for services	4,427,708	158,484	4,586,192
Fines and forfeitures	1,261,587	25,224	1,286,811
Investment earnings	944,184	114,319	1,058,503
Miscellaneous	2,241,292	205,422	2,446,714
	<u>\$ 24,871,148</u>	<u>\$ 9,150,841</u>	<u>\$ 34,021,989</u>
<b>Expenditures:</b>			
<b>Current -</b>			
General government	\$ 22,431,104	\$ 8,795,959	\$ 31,227,063
Public safety	41,444,144	428,742	41,872,886
Public and transportation	2,945,894	-	2,945,894
Public and utilities	4,744,900	27,284	4,772,184
Urban redevelopment and housing	421,979	-	421,979
Public and recreation	311,584	148,734	460,318
Health and welfare	-	47,443	47,443
Economic development and assistance	31,763	18,881	50,644
Conservation of Natural Resources	-	47,261	47,261
Info services			
Principal expenditures	474,444	-	474,444
Interest and fiscal charges	2,206,228	-	2,206,228
Capital outlay	-	5,287	5,287
	<u>\$ 28,084,437</u>	<u>\$ 9,479,564</u>	<u>\$ 37,563,999</u>

(Cont. Next)

LAFAYETTE CITY-GRAND CONSOLIDATED GOVERNMENT  
 LAFAYETTE, LOUISIANA

COMBINED STATEMENT OF REVENUES, EXPENDITURES,  
 AND CHANGES IN FUND BALANCES (Continued)  
 GENERAL FUND  
 For the Year Ended October 31, 2021

	CLIP	Parish	Total
Revenues (deficiency) of revenues and expenditures	<u>\$ 22,735,203</u>	<u>\$ 5,074,478</u>	<u>\$ 27,809,681</u>
Other financing sources (uses):			
Transfers in:	\$ 21,411,183	\$ 4,076	\$ 21,415,259
Transfers out:	(6,114,633)	(1,108,478)	(7,223,111)
General transfers:	2,191,604	(1,283,814)	-
Miscellaneous:	41,354	-	41,354
Transfers to component units:	(147,850)	(1,103,710)	(1,251,560)
Sale of capital assets:	7,000	60,414	67,414
Total other financing sources (uses):	<u>\$ 16,761,113</u>	<u>\$ 2,665,812</u>	<u>\$ 19,426,925</u>
Net change in fund balance:	\$ 6,011,854	\$ 141,493	\$ 6,153,347
Fund balances, beginning:	<u>11,074,668</u>	<u>7,546,368</u>	<u>18,621,036</u>
Fund balances, ending:	<u>\$ 17,086,522</u>	<u>\$ 7,687,861</u>	<u>\$ 24,774,383</u>



LAKEVILLE CITY-PUBLIC CONSOLIDATED GOVERNMENT  
LAKEVILLE, MINNESOTA

SEVERAL COMPANIES ACCOUNTS  
GENERAL FUND - CITY OF LAKEVILLE  
FOR THE YEAR ENDED OCTOBER 31, 2024

	Revised Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
<b>Taxes -</b>				
All millage	\$ 4,704,289	\$ 4,698,443	\$ 4,628,458	\$ (69,985)
UTILITY SYSTEMS PAYMENTS in lieu of taxes	28,400,000	27,283,734	17,283,178	-
Other	3,884,000	3,480,913	3,448,488	158,979
Licenses and permits	1,411,762	1,758,043	1,883,449	125,406
Intergovernmental -				
Federal grants	-	96,844	268,438	171,594
State funds:				
Bonds	-	96,407	72,182	(24,225)
State shared revenues	214,000	214,000	198,400	(15,600)
Charges for services	4,641,604	4,447,322	4,258,754	(188,568)
Fines and forfeits	1,281,000	1,980,813	1,181,857	(799,956)
Development earnings	831,000	718,744	682,188	(136,556)
Miscellaneous	1,497,000	980,000	1,283,842	303,842
<b>Total revenues</b>	<b>\$ 48,891,697</b>	<b>\$ 49,888,649</b>	<b>\$ 44,879,548</b>	<b>\$ (5,009,101)</b>
<b>Expenditures:</b>				
<b>CURRENT -</b>				
General government	\$ 14,981,185	\$ 14,979,828	\$ 14,995,854	\$ 16,026
Public safety	28,801,843	28,842,880	27,428,384	(1,414,500)
Traffic and transportation	1,604,000	2,299,408	1,949,894	(349,514)
Streets and drainage	4,831,041	7,494,120	4,752,664	(2,741,456)
Urban redevelopment and housing	284,887	814,400	418,875	(395,525)
Cultural and recreation	204,180	214,148	164,381	(49,767)
Economic development and assistance	25,750	31,145	11,761	(19,384)
Other services:				
Municipal employees	832,896	831,498	411,868	(420,628)
Insurance and financial charges	1,149,004	3,133,249	2,221,628	(911,621)
<b>Total expenditures</b>	<b>\$ 51,655,786</b>	<b>\$ 51,894,127</b>	<b>\$ 46,945,497</b>	<b>\$ (4,948,630)</b>

(continued)

**CARLETON CITY-BASED CONSOLIDATED GOVERNMENT**  
**Letters, Illinois**

**BUDGETARY COMPARISON REPORTS (CONTINUED)**  
**GENERAL FUND - CITY OF CARLETON**  
**For the Year Ended December 31, 1999**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive Negative
<b>Excess (deficiency) of revenues over expenditures</b>	<u>\$ 117,894,410</u>	<u>\$ 117,897,890</u>	<u>\$ 121,136,250</u>	<u>\$ 3,238,360</u>
<b>Other financing sources (used):</b>				
Transfers in	\$ 24,891,410	\$ 24,891,400	\$ 21,156,000	\$ 3,735,400
Transfers out	18,737,140	(8,844,040)	19,426,660	2,611,520
Transfers from component units	-	-	49,034	49,034
Transfers to component units	(389,890)	(100,000)	(147,100)	(241,790)
sale of capital assets	-	-	9,840	9,840
<b>Total other financing sources (used)</b>	<u>\$ 16,874,580</u>	<u>\$ 16,147,360</u>	<u>\$ 31,781,374</u>	<u>\$ 1,466,894</u>
<b>Net change in fund balance</b>	<u>\$ 1,019,830</u>	<u>\$ 1,750,530</u>	<u>\$ 4,354,876</u>	<u>\$ 2,604,346</u>
<b>Fund balance, beginning</b>	<u>8,731,840</u>	<u>10,410,860</u>	<u>11,376,736</u>	<u>941,136</u>
<b>Fund balance, ending</b>	<u>\$ 9,751,670</u>	<u>\$ 12,161,390</u>	<u>\$ 15,731,612</u>	<u>\$ 3,570,220</u>

WARRIETO CITY HEALTH COMMISSIONED GOVERNMENT  
 LARKYETTE, LOUISIANA

BUDGETARY COMPARISON SCHEDULE - DETAILS OF EXPENDITURES  
 GENERAL FUND - CITY OF LARKYETTE  
 FOR THE YEAR Ended October 31, 1966

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive Negative
<b>HEALTH DEPARTMENT:</b>				
City Council -				
Personal Cost	\$ 100,344	\$ 100,041	\$ 111,080	\$ -10,999
Transportation	10,000	10,000	4,500	5,500
REPAIRS AND MAINTENANCE	10,000	11,000	4,100	6,900
telephones	20,000	20,000	10,100	9,900
miscellaneous and				
traveling	20,000	20,000	11,000	9,000
Travel and meetings	20,000	20,000	21,000	8,000
Printing and postage	10,000	10,000	20,000	8,000
PROFESSIONAL SERVICES	10,000	10,000	20,000	9,000
miscellaneous	10,000	10,000	10,000	-
Professional fees	100,000	100,000	100,000	0,000
Vehicle mileage	0,000	0,000	4,000	0,000
TRAVEL EXPENSES	10,000	0,000	0,000	0
Traveling	0,000	0,000	0,000	0,000
Other	0,000	0,000	0,000	0,000
<b>Total City Council</b>	<b>\$ 400,000</b>	<b>\$ 411,041</b>	<b>\$ 471,480</b>	<b>\$ -60,439</b>
<b>HEALTH DEPARTMENT -</b>				
Operations:				
Personal costs	\$ 200,000	\$ 200,000	\$ 200,000	\$ 0,000
Transportation	0,000	0,000	4,000	0,000
EXPENSE ALLOWANCE	0,000	0,000	0,000	-
materials and supplies	4,000	4,000	0,000	0,000
Travel and meetings	20,000	20,000	0,000	0,000
Telephones	20,000	20,000	0,000	0,000
PRINTING and postage	4,000	4,000	0,000	0,000
VEHICLE MILEAGE	4,000	4,000	0,000	0,000
Municipal dues	0,000	0,000	0	0,000
Contractual services	20,000	20,000	10,000	0,000
Tourist promotion	20,000	20,000	0,000	0,000
External appropriations	0,000	0,000	-	0,000
Other	0,000	0,000	0,000	0,000
<b>Total</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$ 210,000</b>	<b>\$ -10,000</b>

(Cont. Sheet)

LAFAYETTE CITY-MAJOR COMMERCIAL GOVERNMENT  
LAFAYETTE, MISSISSIPPI

BUDGETARY COMPARISON SYSTEMS - BUREAU OF BUDGETING (CONTINUED)  
GENERAL FUND - CITY OF LAFAYETTE  
For the Year Ended October 31, 2008

	Original Budget	Final Budget	Actual	Variance With Final Budget (Positive Negative)
<b>Chief Administrator's Office:</b>				
Personnel costs	\$ 210,400	\$ 208,170	\$ 208,481	\$ 2,311
Transportation	0,000	0,000	0,000	000
Materials and supplies	0,000	0,000	0,000	000
Tyres and markings	0,000	0,000	0,000	1,000
Telephone and utilities	0,000	0,000	0,000	000
Printing and postage	0,000	000	000	000
Miscellaneous	000	000	000	000
Traveling	0,000	00	00	00
Various liability insurance	0,000	0,000	0,000	000
Contractual services	-	0,000	0,000	000
Other	00,000	0,000	000	1,000
	<u>\$ 210,400</u>	<u>\$ 208,170</u>	<u>\$ 208,481</u>	<u>\$ 2,311</u>
<b>Reference Month:</b>				
Personnel costs	\$ 662,411	\$ 677,941	\$ 669,964	\$ 7,977
Transportation	0,000	0,000	0,000	0000
Materials and supplies	27,000	28,000	21,000	8,000
Tyres and markings	00,000	00,000	00,000	0,000
Telephone and utilities	20,000	20,000	18,000	2,000
Printing and postage	00,000	0,000	0,000	0,000
Contractual services	00,000	00,000	00,000	000
Maintenance	0,000	0,000	0,000	000
Traveling	0,000	0,000	0,000	000
Supplies/Contractor				
- salaries	00,000	00,000	0,000	000
- utilities	00,000	00,000	00,000	000
Equipment rental	-	0,000	000	0,000
Miscellaneous	0,000	0,000	0,000	000
Community police	0,000	0,000	0,000	0,000
Business license	-	0,000	0,000	-
Other	00,000	00,000	0,000	0,000
	<u>\$ 662,411</u>	<u>\$ 700,000</u>	<u>\$ 710,000</u>	<u>\$ 9,589</u>
<b>TOTAL FUND BUDGET'S OFFICE:</b>	<u>\$ 1,072,811</u>	<u>\$ 1,098,170</u>	<u>\$ 1,028,481</u>	<u>\$ 69,689</u>

LAFAYETTE CITY-MADEI COMMUNICIPAL GOVERNMENT  
LAFAYETTE, MISSISSIPPI

BUDGETARY COMPARISON SCHEDULE - DETAIL OF EXPENDITURES (CONTINUED)  
GENERAL FUND - CITY OF LAFAYETTE  
for the Year Ended 000000 00, 0000

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive Negative
<b>City Court -</b>				
Specialists:				
Personnel cost	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 0
Materials and supplies	20,000	18,000	20,110	210
Telephone and utilities	50,000	50,000	51,170	1,170
Maintenance	5,000	5,000	4,507	493
Contractual services	100,000	100,000	100,000	0
Printing and postage	24,000	24,000	15,000	9,000
Miscellaneous income	0	2,400	0	2,400
Other	0	7,710	0	7,710
	<u>\$ 1,200,000</u>	<u>\$ 1,207,110</u>	<u>\$ 1,280,810</u>	<u>\$ 73,700</u>
<b>CITY Marshall:</b>				
Personnel cost	\$ 400,000	\$ 401,700	\$ 400,000	\$ 1,700
Transportation	40,000	31,000	20,210	11,000
Telephone	5,000	7,000	4,110	2,890
Other	0	0	0	0
	<u>\$ 445,000</u>	<u>\$ 440,700</u>	<u>\$ 424,320</u>	<u>\$ 16,380</u>
<b>Total City Court:</b>	<u>\$ 1,645,000</u>	<u>\$ 1,647,810</u>	<u>\$ 1,705,130</u>	<u>\$ 57,320</u>
<b>Legal Department -</b>				
Personnel cost	\$ 100,000	\$ 100,000	\$ 100,000	\$ 0
Materials and supplies	0	10,000	10,000	10,000
Telephone	2,000	2,000	2,000	0
Professional services	70,000	70,000	70,000	0
Printing and binding	0	0	0	0
Legal fees	0	0	0	0
Other	0	0	0	0
	<u>\$ 172,000</u>	<u>\$ 182,000</u>	<u>\$ 182,000</u>	<u>\$ 0</u>
<b>TOTAL LEGAL DEPARTMENT:</b>	<u>\$ 172,000</u>	<u>\$ 182,000</u>	<u>\$ 182,000</u>	<u>\$ 0</u>
<b>Total General Fund:</b>	<u>\$ 1,817,000</u>	<u>\$ 1,829,810</u>	<u>\$ 1,887,130</u>	<u>\$ 57,320</u>

LAKEVIEW CITY-PARISH COMPARATIVE BUDGET  
 LAKEVIEW, LOUISIANA

GENERAL COMPARATIVE BUDGET - DETAIL OF EXPENDITURE CATEGORIES

GENERAL FUND - CITY OF LAKEVIEW  
 For the Year Ended October 31, 2011

Variance with  
 prior budget  
 Position  
 (Negative)

Office of Finance and  
 Management:

Assistant Chief

ADMINISTRATIVE OFFICE -

PERSONNEL COSTS

Training

Materials and supplies

Telephone

Travel and meetings

Printing and postage

Vehicle mileage

Gas and license

Outsourced services

Other

	Original Budget	Final Budget	Actual	Variance with prior budget Position (Negative)			
\$	171,487	\$	171,770	\$	283,497	\$	12411
	3,000		3,445		2,824		181
	1,954		2,343		1,894		437
	1,100		1,100		2,282		9,180
	40		40		40		0
	1,700		1,700		979		744
	4,000		4,000		4,000		100
	1,700		1,700		1,748		0
	1,000		1,478		1,478		-
	100		100		-		100
\$	281,187	\$	281,770	\$	198,811	\$	4,890

Accounting -

PERSONNEL COSTS

TRAINING

Materials and supplies

Telephone

Maintenance

Printing and postage

Contracted services

Other

\$	881,874	\$	881,400	\$	882,070	\$	11,876
	4,000		1,500		2,810		0
	7,100		7,100		7,217		440
	11,000		11,000		16,004		600
	50		800		848		300
	24,000		24,000		20,248		1,507
	84,000		11,104		4,000		4,000
	500		500		411		89
\$	981,004	\$	977,000	\$	986,440	\$	14,461

Budget Management -

PERSONNEL COSTS

Training

Materials and supplies

Telephone

Maintenance

Printing and postage

Other

\$	144,004	\$	141,800	\$	134,110	\$	(488)
	1,000		1,000		1,110		607
	1,000		1,000		4,000		(200)
	1,400		1,400		2,411		60
	800		800		848		20
	7,000		7,000		7,710		100
	200		200		111		99
\$	141,404	\$	144,200	\$	144,200	\$	204

(Cont. Inaud)

LAFAYETTE CITY PLANNING COMMISSION GOVERNMENT  
 LAFAYETTE, LOUISIANA

MONTHLY BUDGETING SCHEDULE - DETAIL OF EXPENDITURES (CONTINUED)  
 ORIGINAL FUND - CITY OF LAFAYETTE  
 For the Year Ending October 31, 1999

	Original Budget	Final Budget	Actual	Variance With Final Budget (Positive/ Negative)
<b>Purchasing and</b>				
<b>Property Management -</b>				
Personnel Costs	\$ 444,400	\$ 341,400	\$ 383,304	\$ 41,904
Transportation	1,700	1,700	1,377	\$323
Training	1,000	1,000	934	66
Materials and supplies	4,125	9,017	9,074	(57)
Telephone	4,500	4,500	4,162	338
Printing and postage	44,500	14,000	14,000	30,500
Maintenance	1,000	0	0	1,000
Other	1,000	1,125	885	215
	<u>\$ 504,225</u>	<u>\$ 369,632</u>	<u>\$ 417,636</u>	<u>\$ 47,964</u>
<b>GENERAL SERVICES -</b>				
<b>External approp-</b>				
<b>riations</b>	\$ 0	\$ 0	\$ 73,110	\$ 73,110
Replication costs	110,000	110,000	109,000	1,000
Professional services	74,000	105,070	89,444	15,626
Animal care	400,000	400,000	394,404	5,596
Contracts and bonds	440,000	440,000	433,180	6,820
Miscellaneous losses	40,000	41,000	40,000	1,000
Electric system	-	100	100	-
Fees and licenses	10,070	10,070	10,000	70
<b>UTILITIES - PLANN</b>				
Lighting	440,000	440,000	1,004,000	(564,000)
Group insurance -				
retirees	171,100	171,100	170,100	1,000
<b>DEBT SERVICE - (PLANN</b>				
<b>AND FLOW DESIGN)</b>				
Other	0,000	0,000	0,000,000	0,000
	<u>\$ 1,125,170</u>	<u>\$ 1,167,170</u>	<u>\$ 2,004,614</u>	<u>\$ 837,444</u>
<b>TOTAL Office of Planning and Management</b>	<b>\$ 1,629,395</b>	<b>\$ 1,536,802</b>	<b>\$ 2,422,250</b>	<b>\$ 885,448</b>

(continued)

LAFAYETTE CITY - BUREAU CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

BUDGETARY COMPARISON SCHEDULE - DEPARTMENT OF MUNICIPALITIES - CONTINUED  
GENERAL FUND - CITY OF LAFAYETTE  
FOR THE YEAR ENDING DECEMBER 31, 2002

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>Administrative Services</b>				
<b>Department:</b>				
<b>Mayor's Office -</b>				
Personnel EXP	\$ 100,100	\$ 100,000	\$ 100,000	\$ 0
Traveling	2,000	2,400	2,000	400
Materials and supplies	2,000	2,400	2,000	400
Telephone	4,000	4,000	4,000	0
Transportation	600	600	600	0
Travel and meetings	200	400	200	200
Printing and postage	1,200	800	100	700
Utilities outside leases	4,000	4,000	4,000	0
Insurance losses	80,000	82,000	80,000	2,000
Other	0	0	0	0
	<u>\$ 141,100</u>	<u>\$ 141,000</u>	<u>\$ 141,000</u>	<u>\$ 0</u>
<b>Information Services -</b>				
Personnel cost	\$ 1,100,000	\$ 1,100,000	\$ 1,097,000	\$ 3,000
Traveling	40,000	41,000	41,000	0
Materials and supplies	10,000	10,000	10,000	0
Telephone	80,000	80,000	80,000	0
Travel and meetings	200	200	200	0
Printing and postage	1,000	1,000	1,000	0
Professional services	100,000	100,000	100,000	0
Utilities	80,000	78,000	80,000	2,000
Subscriptions and membership	0	1,000	0	1,000
Other	1,000	1,000	0	1,000
	<u>\$ 1,302,200</u>	<u>\$ 1,303,200</u>	<u>\$ 1,308,200</u>	<u>\$ 5,000</u>
<b>Administrative Operations -</b>				
<b>Other Department:</b>				
Personnel cost	\$ 200,000	\$ 200,000	\$ 200,000	\$ 0
Materials and supplies	2,000	4,000	2,000	2,000
Telephone	1,000	4,000	2,000	2,000
Printing and postage	0	1,000	2,000	1,000
Traveling	4,000	0	0	4,000
Utilities	1,000	1,000	1,000	0
Other	1,000	1,000	0	1,000
	<u>\$ 211,000</u>	<u>\$ 211,000</u>	<u>\$ 207,000</u>	<u>\$ 4,000</u>



LAKECHARTE CITY WATER CONSOLIDATED GOVERNMENT  
LAKECHARTE, LOUISIANA

EXPENSES COMPARISON SCHEDULE - DETAIL OF EXPENSES BY FUNCTION  
GENERAL FUND - CITY OF LAKECHARTE  
For The Year Ended December 31, 2000

	Original Budget	Final Budget	Actual	Variance with Final Budget (\$/1000)
<b>Communications:</b>				
Personnel cost	\$ 371,700	\$ 427,470	\$ 425,840	\$ 1,630
Transportation	1,000	1,000	1,000	0
Municipal debt				
supplies	1,000	1,000	1,270	270
telephones	1,000	1,000	1,010	100
Printing and postage	0	1,000	1,110	110
miscellaneous	0,000	7,470	7,440	30
professional				
services	700	0	710	-
other	1,000	1,100	1,340	240
	<u>\$ 374,700</u>	<u>\$ 438,570</u>	<u>\$ 438,710</u>	<u>\$ 1,140</u>
Total Administrative Operations	\$ 471,000	\$ 491,000	\$ 491,410	\$ 40,410
<b>Risk Management -</b>				
Administration fees	\$ 470,070	\$ 490,000	\$ 491,200	\$ 1,130
	<u>\$ 1,700,470</u>	<u>\$ 1,880,570</u>	<u>\$ 1,844,850</u>	<u>\$ 36,720</u>
<b>Police Department:</b>				
Administration -				
Personnel costs	\$ 1,400,111	\$ 1,510,010	\$ 1,400,000	\$ 110,010
Materials and supplies	10,110	10,000	90,000	79,890
Telephones	1,000	0,000	1,000	0
Municipal debt	0,000	1,000	1,000	100
Police services	100,000	100,000	100,000	0
Telephone leases	1,200,010	990,000	990,000	-
Internal appropriations	0,000	0,000	0,000	-
Contracted services	0,000	70,000	60,000	10,000
Outfits	0,000	10,000	10,000	0,000
Training supplies	-	10,000	0,000	0
Travel and meetings	1,000	0	0	0
other	0,000	17,000	10,000	7,000
	<u>\$ 3,000,111</u>	<u>\$ 3,700,010</u>	<u>\$ 3,610,000</u>	<u>\$ 90,010</u>

FOOTNOTES

GAFFNEY CITY-EMERGENCY MANAGEMENT DISTRICT  
 GARRARD, MISSOURI

BUDGETARY COMPARISON SCHEDULE - DETAIL OF EXPENDITURES (CONTINUED)  
 GENERAL FUND - CITY OF GAFFNEY  
 For the Year Ended DECEMBER 31, 1993

	Original Budget	Fiscal Budget	Actual	PERCENTAGE OF FISCAL BUDGET ACTUALLY EXPENDED
<b>Personnel -</b>				
Personnel costs	\$ 5,094,710	\$ 5,564,144	\$ 5,418,048	\$ 973,140
Salaries	40,000	51,100	50,277	98,300
Materials and supplies	11,000	10,700	10,000	91,600
Other	1,000	1,000	1,000	100
	<u>\$ 5,094,710</u>	<u>\$ 5,564,144</u>	<u>\$ 5,418,048</u>	<u>\$ 973,140</u>
<b>Services -</b>				
Personnel cost	\$ 4,440,000	\$ 4,271,000	\$ 4,114,000	\$ 963,000
Electricity	5,000	20,000	20,000	4,000
Training	10,000	20,000	20,000	2,000
Transportation	700,000	740,000	700,000	94,300
Materials and supplies	70,000	40,700	30,000	42,800
Telephone and utilities	400,000	250,000	200,000	50,000
Travel and meetings	5,000	1,000	1,000	-
Printing and postage	10,000	10,000	10,000	1,000
Maintenance	10,000	20,000	20,000	20,000
Professional services	10,000	20,000	20,000	2,000
Reverend approx- - (office)	100,000	100,000	100,000	1
Other	20,000	40,000	20,000	5,000
	<u>\$ 4,880,000</u>	<u>\$ 4,780,700</u>	<u>\$ 4,604,000</u>	<u>\$ 963,000</u>
<b>Civilian Participation -</b>				
Personnel cost	\$ 1,120,000	\$ 1,180,000	\$ 1,050,000	\$ 440,000
Salaries	20,000	20,000	20,000	200
Materials and supplies	20,000	20,000	20,000	10,000
Telephone travel -				
- (office)	20,000	20,000	1,000	10,000
Personnel's fees	20,000	20,000	20,000	5,000
Professional services	5,000	5,000	5,000	200
Vehicle mileage (other)	20,000	20,000	20,000	200
Other	5,000	5,000	1,000	200
	<u>\$ 1,120,000</u>	<u>\$ 1,270,000</u>	<u>\$ 1,097,000</u>	<u>\$ 440,000</u>
<b>Total Police Department</b>	<u>\$ 14,575,310</u>	<u>\$ 14,750,994</u>	<u>\$ 14,540,000</u>	<u>\$ 812,000</u>

(Amount in dollars)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
 LAFAYETTE, LOUISIANA

BUDGETARY PERFORMANCE SCHEDULE - DETAIL OF EXPENDITURES (CONTINUED)  
 GENERAL FUND - CITY OF LAFAYETTE  
 For the Year Ended October 31, 2003

	Original Budget	Final Budget	Actual	Variance with Original Budget Positive (Negative)
<b>Fire Department:</b>				
<b>Administration -</b>				
Personnel costs	\$ 234,000	\$ 234,000	\$ 108,370	\$ 125,630
Transportation	1,000	1,000	1,000	(100)
Materials and supplies	1,000	4,200	5,010	(100)
Travel and meetings	100	31,000	18,000	(10)
Printing and postage	1,000	1,000	1,000	70
Unassigned losses	334,000	337,000	337,000	-
Electric expenses	-	40,000	5,000	20
Other	1,000	1,000	970	220
	<u>\$ 234,100</u>	<u>\$ 237,200</u>	<u>\$ 109,340</u>	<u>\$ 125,860</u>
<b>Emergency Operations -</b>				
Personnel costs	\$ 7,000,000	\$ 7,000,000	\$ 7,700,000	\$ 700,000
Transportation	500,000	500,000	500,000	(5,000)
Utilities	40,000	74,000	60,000	6,000
Materials and supplies	40,000	40,000	51,000	4,000
Maintenance	31,000	40,000	30,000	7,000
Utilities	200,000	1,000,000	100,000	20,000
Professional services	20,000	20,000	18,000	20,000
Other	1,000	1,000	1,000	1,000
	<u>\$ 8,032,000</u>	<u>\$ 8,675,000</u>	<u>\$ 9,010,000</u>	<u>\$ 288,000</u>
<b>Technical Operations -</b>				
Personnel costs	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 0
Training	20,000	20,000	18,000	2,000
Transportation	20,000	20,000	20,000	(2,000)
Materials and supplies	15,000	15,000	17,100	1,000
Maintenance	10,000	10,000	11,000	1,000
Telephone and utilities	20,000	20,000	21,500	10,000
Printing and postage	5,000	5,000	1,700	500
CONTRACTS/OUTSOURCING				
INSURANCE	5,000	5,000	5,100	270
Professional services	1,000	1,000	1,100	1,700
Other	1,000	1,000	1,000	200
	<u>\$ 1,110,000</u>	<u>\$ 1,110,000</u>	<u>\$ 1,068,400</u>	<u>\$ 41,600</u>
<b>Total Fire Department:</b>	<u>\$ 10,144,100</u>	<u>\$ 10,112,200</u>	<u>\$ 10,678,740</u>	<u>\$ 128,000</u>

(Amount in thousands)

LAFAYETTE CITY WATER CONSOLIDATED STATEMENT  
 LAKECHARTE, LOUISIANA

FINANCIAL STATEMENT SCHEDULE - DETAIL OF EXPENDITURES (CONTINUED)  
 GENERAL FUND - CITY OF LAFAYETTE  
 For the Year Ended December 31, 2000

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Department of Public Works</b>				
Director's Office -				
Personnel costs	\$ 664,766	\$ 662,641	\$ 611,230	\$ 51,411
Vehicle mobility leases	1,000	1,000	8,800	(8,800)
TRANSPORTATION	1,000	1,000	9,800	(8,800)
Materials and supplies	1,000	1,000	1,004	(4)
Telephone and utilities	87,000	89,800	10,814	78,986
Travel and meetings	800	1,700	1,410	290
Miscellaneous	1,100	1,470	1,000	470
Printing and postage	700	800	814	(114)
Training	800	1,800	1,347	453
Unallocated costs	881,000	881,200	828,200	53,000
Other	200	1,820	1,810	10
	<u>\$ 1,613,566</u>	<u>\$ 1,613,461</u>	<u>\$ 1,498,424</u>	<u>\$ 115,037</u>
<b>Operations -</b>				
Administrative:				
Personnel costs	\$ 941,807	\$ 941,000	\$ 882,400	\$ 58,600
TRANSPORTATION	10,000	11,000	12,000	(1,000)
materials and supplies	4,770	4,800	4,807	(7)
Travel and meetings	800	4,400	3,110	1,290
TELEPHONE and utilities	14,000	14,000	24,714	(10,714)
Printing and postage	2,000	4,800	4,400	400
Miscellaneous	1,100	1,100	1,000	100
Contractual services	11,000	11,000	8,800	2,200
TRAINING	800	2,000	1,840	160
Other	800	700	100	700
misc	1,700	1,900	800	900
	<u>\$ 1,003,577</u>	<u>\$ 1,003,800</u>	<u>\$ 968,874</u>	<u>\$ 34,923</u>

(Amount in \$)

LAFAYETTE CITY PUBLIC UTILITIES DEPARTMENT  
 LAFAYETTE, LOUISIANA

BUDGETARY COMPARISON SCHEDULE - DETAIL OF EXPENDITURES (CONTINUED)  
 GENERAL FUND - CITY OF LAFAYETTE  
 FOR THE FISCAL YEAR ENDING 06, 2000

	Original Budget	Final Budget	Actual	VARIANCE WITH FINAL BUDGET Positive Negative
<b>Utilities:</b>				
Personal costs	\$ 2,021,944	\$ 2,024,840	\$ 2,150,217	\$ 128,377
Transportation	441,000	447,740	428,040	(18,700)
materials and supplies	21,000	21,200	20,499	(701)
Equipment rental	21,000	21,000	42,447	21,447
Utilities	29,000	44,540	7,447	(22,100)
Telephone and cellular	7,000	6,000	4,831	(2,169)
printing and postage	1,000	1,000	842	(158)
Traveling	-	-	-	-
RELOCATIONS	0,000	44,400	22,400	(22,000)
contractual services	144,000	211,000	242,100	91,100
Traveling	1,000	1,000	1,000	0
Accruals	700	700	477	(223)
Other	1,000	7,700	1,898	(5,802)
	<u>\$ 2,821,644</u>	<u>\$ 2,824,480</u>	<u>\$ 2,781,240</u>	<u>\$ 43,240</u>
<b>Engineering:</b>				
Personal costs	\$ 140,000	\$ 144,000	\$ 138,940	(5,060)
Utilities	0	0	0	0
TRANSPORTATION	1,000	1,000	1,070	70
materials and supplies	1,000	1,000	1,101	101
Printing and postage	100	100	12	(88)
RELOCATIONS	1,000	1,700	1,400	(300)
Other	0	0	100	100
	<u>\$ 151,100</u>	<u>\$ 156,700</u>	<u>\$ 142,440</u>	<u>\$ 14,260</u>

(Cont. Sheet)

LAFAYETTE CITY - BARRON CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

BUDGETARY COMPARISON SCHEDULE - DETAILS OF EXPENDITURES (CONTINUED)  
GENERAL FUND - CITY OF LAFAYETTE  
For the Year Ended October 31, 1988

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Street Activities:</b>				
Personnel costs	\$ 1,440,000	\$ 1,444,000	\$ 1,504,700	\$ 60,700
Salaries	0,000	0,000	0,000	0,000
Transportation	440,000	441,700	470,400	28,700
Materials and supplies	140,000	177,000	174,300	3,000
Maintenance	50,000	26,300	26,300	0,000
CONTRACTED SERVICES	140,000	180,000	174,000	6,000
Training	000	0,000	0,000	0,000
Reternal approx- imations	20,000	20,000	20,000	0,000
Utilities	10,000	10,000	10,000	0,000
Rent	0,000	0,000	1,000	1,000
Other	0,000	0,000	1,000	1,000
<b>Total operations</b>	<b>\$ 1,660,000</b>	<b>\$ 1,681,700</b>	<b>\$ 1,641,400</b>	<b>\$ 40,300</b>
<b>Facility Maintenance -</b>				
Personnel costs	\$ 000,000	\$ 000,000	\$ 004,000	\$ 0,000
Materials and supplies	120,000	140,000	131,000	9,000
Telephone and utilities	000,000	000,000	000,000	0,000
Maintenance	170,000	190,000	171,000	19,000
Transportation	50,000	10,000	10,000	0,000
CONTRACTED SERVICES	00,000	00,000	00,000	0,000
Utilities	1,000	1,000	1,000	0,000
Printing and postage	000	000	000	0,000
Other	0,000	0,000	1,000	1,000
<b>Total operations</b>	<b>\$ 1,000,000</b>	<b>\$ 1,240,000</b>	<b>\$ 1,000,000</b>	<b>\$ 240,000</b>
<b>Total operations of Public Works</b>	<b>\$ 2,660,000</b>	<b>\$ 2,921,700</b>	<b>\$ 2,641,400</b>	<b>\$ 280,300</b>

(cont. from)

LAFAYETTE CITY - BARRIS COMPREHENSIVE AGREEMENT  
LAFAYETTE, LOUISIANA

SUBSIDIARY ORGANIZATION SCHEDULE - DETAIL OF EXPENDITURES (CONTINUED)  
GENERAL FUND - CITY OF LAFAYETTE  
For the Year Ended October 31, 2007

	Original Budget	Final Budget	Actual	Variance with original budget Positive (Negative)
<b>Traffic and Transportation</b>				
<b>Department:</b>				
Personnel costs	\$ 1,440,000	\$ 1,440,000	\$ 1,400,000	\$ 40,000
Training	1,000	1,000	1,000	0
Transportation	40,000	40,000	39,210	790
Materials and supplies	10,000	10,000	10,000	0
Telephone and utilities	100,000	107,500	103,000	4,500
Printing and postage	1,000	1,000	1,000	0
Utilities	1,000	1,000	1,000	0
Maintenance	1,000	1,000	1,000	0
Contractual services	10,000	10,000	9,000	1,000
Unassigned income	100,000	100,000	100,000	-
Vehicle equity losses	1,000	1,000	1,000	0
Travel and meetings	1,000	1,100	1,000	1,000
Other	1,000	1,000	1,000	0
<b>Total Traffic and Transportation Department</b>	<b>\$ 1,814,000</b>	<b>\$ 1,814,000</b>	<b>\$ 1,806,010</b>	<b>\$ 8,000</b>
<b>Emergency Management</b>				
<b>Department:</b>				
Administration -				
Personnel costs	\$ 107,700	\$ 108,000	\$ 108,000	\$ 0
Materials and supplies	700	900	500	200
Telephone	1,000	1,000	1,000	0
Vehicle equity losses	1,000	1,000	1,000	0
PROPERTY ACQUISITIONS	200,000	150,000	150,000	50,000
Unassigned income	17,000	11,000	11,000	-
Contractual services	100,000	110,000	110,000	0
Other	0	0	0	0
	<b>\$ 426,700</b>	<b>\$ 430,000</b>	<b>\$ 420,000</b>	<b>\$ 10,000</b>

LAPOYETTE CITY-DUESSEY CONSOLIDATED COMPAREMENT  
LAPOYETTE, MISSISSIPPI

APPROPRIATION SUMMARY SCHEDULE - DETAIL OF BUDGETED AMOUNTS (CONTINUED)

GENERAL FUND - CITY OF LAPOYETTE  
For the Year Ending December 31, 1982

	Original Budget	Final Budget	Actual	Variance with Final Budget Dollars (Over/Under)
<b>Public Center -</b>				
Personnel costs	\$ 371,500	\$ 381,415	\$ 383,437	\$ (1,992)
Transportation	0,000	0,000	0,000	000
Materials and supplies	0,700	0,000	0,000	000
Telephone and utilities	11,500	20,000	20,000	(8,500)
Printing and postage	0,700	0,000	0,000	000
Maintenance	0,000	0,000	0,000	0,000
Contractual services	0,000	0,000	0,000	000
Travel/entertainment	0,000	0,000	0,000	000
Other	000	700	000	100
	<u>\$ 384,900</u>	<u>\$ 382,415</u>	<u>\$ 383,437</u>	<u>\$ 1,022</u>
<b>Government and Business Relations Division -</b>				
Personnel costs	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00
Materials and supplies	000	000	00	000
Printing and postage	000	0,000	0,000	0,000
Other	000	000	000	00
	<u>\$ 00,000</u>	<u>\$ 00,000</u>	<u>\$ 00,000</u>	<u>\$ 0,000</u>
<b>Total Community Development Department</b>				
	<u>\$ 424,900</u>	<u>\$ 422,415</u>	<u>\$ 423,437</u>	<u>\$ 2,022</u>
<b>Planning, Zoning, and Code Department:</b>				
<b>Planning and Zoning -</b>				
Personnel costs	\$ 681,410	\$ 688,401	\$ 688,000	\$ (4,011)
Transportation	0,000	0,000	0,000	0000
Materials and supplies	10,000	10,000	10,000	0,000
Telephone	10,000	10,000	10,000	000
Printing and postage	10,000	10,000	10,000	0,000
Travel and mileage	0,000	0,000	0,000	00
Unassigned funds	0,000	20,000	20,000	-
Vehicle mileage costs	0,000	0,000	0,000	000
Contractual services	10,000	10,000	10,000	0,000
Publication and communication	10,000	00,000	00,000	0,000
Books and literature	0,000	0,000	0,000	00
Maintenance	0,000	0,000	000	0,000
Other	000	0,000	0,000	000
	<u>\$ 731,410</u>	<u>\$ 738,401</u>	<u>\$ 738,000</u>	<u>\$ (4,011)</u>
<b>Total Planning, Zoning and Code Department</b>				
	<u>\$ 731,410</u>	<u>\$ 738,401</u>	<u>\$ 738,000</u>	<u>\$ (4,011)</u>



LAKEVIEW CITY BOARD CONSOLIDATED GOVERNMENT  
LAKEVIEW, MICHIGAN

BUDGETARY COMPARISON SCHEDULE - DETAIL OF EXPENDITURES (CONTINUED)  
GENERAL FUND - CITY OF LAKEVIEW  
For the Year Ended December 31, 1990

	Original Budget	Fiscal Budget	Actual	Variance with Final Budget (Positive Negative)
<b>Municipal Work</b>				
<b>Services:</b>				
Personnel costs	\$ 444,454	\$ 444,700	\$ 478,410	\$ 33,710
Materials and supplies	1,140	1,200	3,800	2,600
Telephone	1,100	1,500	3,240	2,140
Printing and postage	1,000	1,500	4,240	3,240
Publications and subscriptions	11,000	11,500	14,440	3,440
Contractual services	1,000	50	10	-
Legal fees	15,000	16,800	24,110	9,310
Tuition	4,000	6,200	4,100	(1,900)
VEHICLE MAINTENANCE	4,000	6,000	4,140	(1,860)
Miscellaneous losses	50	0	0	-
Other	1,000	1,000	1,440	440
Total Municipal Civil Service	\$ 484,694	\$ 485,940	\$ 529,150	\$ 43,210
Total expenditures	\$ 61,444,744	\$ 61,488,317	\$ 62,082,407	\$ 594,090

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LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

FINANCIAL COMPARISON SUMMARY  
GENERAL FUND - LAFAYETTE PARISH  
FOR THE FISCAL YEARS ENDING DECEMBER 31, 1999

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
<b>Taxes -</b>				
Ad valorem	\$ 4,418,000	\$ 4,262,000	\$ 4,277,000	\$ 14,000
Sales and use	4,895,000	4,798,000	4,798,000	98,000
Motor	918,000	813,300	809,100	33,900
Mortgage and POLICE	318,000	195,700	188,000	68,000
Intergovernmental -				
FEMA (50%)				
Bonds	-	18,000	48,000	(30,000)
State shared revenue	980,000	888,000	887,000	1,000
Sales	482,000	492,000	490,000	2,000
Charges for services	214,000	208,000	208,000	6,000
Fees and forfeits	27,000	17,000	28,100	(1,100)
Investment earnings	377,000	388,000	388,000	0
Miscellaneous	380,000	328,700	311,000	68,700
<b>Total revenues</b>	<b>\$ 12,208,700</b>	<b>\$ 11,878,000</b>	<b>\$ 12,125,000</b>	<b>\$ 236,000</b>
<b>Expenditures:</b>				
<b>Current -</b>				
General government	\$ 2,742,070	\$ 2,608,000	\$ 2,700,000	\$ 132,000
Public safety	600,000	608,000	609,700	(8,700)
Health and transportation	-	30,000	-	30,000
Storms and drainage	-	48,000	37,000	11,000
Utilities and distribution	522,000	381,700	349,770	131,930
Health and welfare	67,000	47,000	67,000	-
Economic development and assistance	18,000	18,000	18,000	-
Conservation of natural resources	62,000	61,700	67,000	(5,300)
Capital outlay	-	200,000	5,000	195,000
<b>Total expenditures</b>	<b>\$ 4,019,070</b>	<b>\$ 4,098,000</b>	<b>\$ 4,077,000</b>	<b>\$ 21,000</b>

(Cont. Next)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

BUDGETARY COMPARISON SUMMARY (CONTINUED)  
GENERAL FUND - LAFAYETTE PARISH  
FOR THE YEAR ENDING DECEMBER 31, 1999

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Excess (deficiency) of revenues over expenditures	\$ 5,715,100	\$ 5,185,000	\$ 5,474,400	\$ 289,400
Other financing sources (uses):				
Transfers in	\$ 500	\$ 45,200	\$ 1,000	\$ 15,000
Transfer out	(4,447,000)	(4,750,000)	(4,761,000)	(304,000)
Transfer to component units	(2,110,000)	(1,407,000)	(2,211,700)	(91,700)
Net of capital assets	-	-	44,400	44,400
Total other financing sources (uses)	\$ (6,057,000)	\$ (5,111,800)	\$ (5,927,300)	\$ 884,500
Net Change In Cash Balance	\$ (341,900)	\$ (926,800)	\$ (452,900)	\$ 474,900
cash balance, beginning	4,400,000	4,400,000	5,000,000	(600,000)
cash balance, ending	\$ 4,058,100	\$ 3,473,200	\$ 4,547,100	\$ 773,900

LAPORTE CITY-WAVER CONSOLIDATED GOVERNMENT  
LAPORTE, MISSISSIPPI

BUDGETARY COMPARISON SCHEDULE - DEGREE OF BONDSTRUCTURE  
GENERAL FUND - LAPORTE WAVER  
FOR THE YEAR BEGINS OCTOBER 31, 1992

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>OFFICE OF Finance and Management:</b>				
<b>General Accounts -</b>				
<b>General Government:</b>				
Rent and subscriptions	\$ 11,700	\$ 10,310	\$ 10,310	\$ -
Publication and reproduction	73,000	73,000	68,000	5,000
Printing and binding	3,400	4,000	1,800	2,200
Charges for collection	41,200	447,000	405,000	(42,000)
Internal appropriations	41,700	418,000	418,000	-
Group insurance	24,100	26,500	26,500	-
Electricity expense	-	48,000	45,000	3,000
UNEMPLOYED BENEFITS	200	200	-	200
Account loans	200,000	180,700	178,000	11,700
Assessor's office	4,700	40,000	30,000	10,000
Other	10,400	44,000	40,000	4,000
<b>Public safety:</b>				
MATERIALS STOCK	5,100	5,100	5,100	-
Civil defense	94,000	94,000	93,000	1,000
Contractual services (shortfall)	44,000	44,000	40,100	3,900
<b>Health and welfare:</b>				
Health Service Office	17,411	17,410	17,410	-
<b>Economic development and assistance:</b>				
EEO - Economic Development	10,000	10,000	10,000	-
Total Office of Finance and Management	<u>\$ 425,411</u>	<u>\$ 831,610</u>	<u>\$ 761,140</u>	<u>\$ 70,470</u>

**Electoral Officials:**  **Electoral Courts -**    **Costs:**      **General government -**        **Personnel costs:**        **Contractual services:**        **Repairs and maintenance:**        **Supplies and materials:**        **TRAVEL/COMMUNICATIONS:**        **Insurance:**        **Other:**

\$ 344,000	\$ 340,411	\$ 304,000	\$ 36,411
114,100	119,711	102,500	17,211
600	700	200	500
-	4,000	5,000	-
-	3,300	600	2,700
9,700	10,741	10,741	-
4,700	5,400	5,300	100
<u>\$ 486,400</u>	<u>\$ 489,663</u>	<u>\$ 430,541</u>	<u>\$ 59,122</u>

(Units in \$)

LAFAYETTE CITY PARISH COMBINED GOVERNMENT  
LAFAYETTE, LOUISIANA

BUDGETARY COMPARISON SCHEDULE - OFFICE OF MANAGEMENT SERVICES

GENERAL FUND - LAFAYETTE PARISH

For the Year Ended October 31, 2018

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>MANAGEMENT SERVICES PROGRAM:</b>				
General government -				
Personal costs	\$ 648,417	\$ 648,417	\$ 655,509	\$ 7,092
<b>Family Care:</b>				
General government -				
Personal costs	\$ 308,441	\$ 318,485	\$ 322,878	\$ 4,393
Total District Income	\$ 1,508,313	\$ 1,347,504	\$ 1,344,127	\$ 3,377
<b>RAPIER SERVICES -</b>				
General government:				
Personal costs	\$ 409,994	\$ 411,907	\$ 411,100	\$ 807
Travel	45,000	45,000	45,450	450
Vehicle mileage leases	9,444	9,600	9,600	156
Interim	18,240	20,128	20,148	120
	\$ 482,678	\$ 496,735	\$ 497,308	\$ 673
<b>Division of the Peace and Constables -</b>				
General government:				
Personal costs	\$ 170,000	\$ 183,440	\$ 184,110	\$ 670
Training	9,000	7,407	9,310	1,903
Supplies and materials	800	315	310	(45)
	\$ 179,800	\$ 191,162	\$ 193,730	\$ 2,568
<b>Division of Voters -</b>				
General government:				
Personal costs	\$ 42,700	\$ 44,717	\$ 46,441	\$ 1,724
TRAVEL	3,000	3,000	3,000	0
Vehicle mileage leases	3,240	3,240	3,240	-
Supplies and materials	3,400	3,600	3,263	(337)
Equipment purchases	4,000	1,000	-	(3,000)
Other	27,160	29,000	29,000	0
	\$ 79,500	\$ 84,557	\$ 84,944	\$ 387
<b>Total Budgeted activities</b>	<b>\$ 3,528,111</b>	<b>\$ 3,381,278</b>	<b>\$ 3,410,262</b>	<b>\$ 28,984</b>

Cont'd (cont'd)

LAKECHARTE POLYMERASE CHAIN REACTION GOVERNMENT  
LAKECHARTE, LOUISIANA

BUDGETARY COMPARISON SCHEDULE - OFFICE OF ADMINISTRATIVE SERVICES  
GENERAL FUND - LAKECHARTE PARISH  
FOR THE YEAR ENDING DECEMBER 31, 2000

	Original Budget	Final Budget	Actual	Variance with Final Budget Position (Deficit)
<b>Fire Department</b>				
<b>Fire protection -</b>				
<b>public safety:</b>				
Transportation	\$ 10,000	\$ 10,000	\$ 000	\$ 10,000
<b>In fire insurance policy -</b>				
Bilhou	14,874	17,821	17,821	-
Cadeau	11,870	18,044	18,044	-
Cassano	10,000	20,000	20,000	-
Casson	7,000	8,750	8,750	(1)
Casson	10,000	10,000	10,000	-
Casson	15,000	20,000	20,000	-
Cassonville	10,000	20,000	20,000	-
<b>General appropriations :</b>				
Bilhou	10,000	20,000	20,000	-
Cadeau	10,000	20,000	20,000	10,000
Cassano	10,000	20,000	20,000	0,000
Casson	10,000	20,000	20,000	-
Casson	10,000	20,000	20,000	0,000
Casson	10,000	20,000	20,000	-
Cassonville	10,000	20,000	20,000	-
Cassonville	10,000	20,000	20,000	-
Cassonville	0,000	0,000	0,000	-
Fire truck assistance	100,000	100,000	100,000	-
volunteer fire fighting equipment	-	50,000	50,000	0,000
<b>TOTAL FIRE DEPARTMENT</b>	<b>\$ 500,000</b>	<b>\$ 500,000</b>	<b>\$ 500,000</b>	<b>\$ 0,000</b>
<b>Department of Public Works</b>				
<b>Facilities Maintenance -</b>				
General operations	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00
Capital improvements -				
capital outlay	-	100,000	0,000	100,000
Operations -				
Debris and drainage	-	00,000	00,000	00,000
<b>LOCAL DEPARTMENT</b>	<b>\$ 00,000</b>	<b>\$ 200,000</b>	<b>\$ 00,000</b>	<b>\$ 200,000</b>
of public works				

LAFAYETTE CITY WATER UTILITIES DEPARTMENT  
 LAFAYETTE, MISSISSIPPI

BUDGETARY COMPARISON SCHEDULE - DETAIL OF EXPENDITURES CONTINUED  
 GENERAL FUND - LAFAYETTE WATER  
 For the Year Ending October 31, 1993

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
<b>WATER AND TRANSPORTATION</b>				
Department:				
Water -				
Water and transportation	\$ -	\$ 26,000	\$ -	\$ 26,000
<b>WATER AND SEWERAGES</b>				
Department:				
Operations and Maintenance -				
Contract:				
EQUIPMENT AND REPAIRS -				
Equipment purchase	\$ 14,400	\$ 33,000	\$ 3,500	\$ 1,471
Repairs and maintenance	20,000	26,000	31,650	3,147
Supplies	20,000	20,000	24,250	710
Rent/leases/rental				
Travel	7,000	7,000	4,248	704
TOTAL EQUIPMENT EXPENSES	48,000	112,797	63,547	12,870
Total Water and				
Operations Department	\$ 111,500	\$ 181,797	\$ 128,775	\$ 48,884
<b>COMMUNITY DEVELOPMENT</b>				
Department:				
Federal Housing Administration -				
General government:				
General costs	\$ 11,500	\$ 16,771	\$ 26,700	\$ 68
Telephone and utilities	100	100	204	200
Contractual services	100	100	-	100
Other	2,500	2,500	2,440	1,000
Total Community				
Development Department	\$ 14,700	\$ 20,471	\$ 29,344	\$ 1,768
				Council Board



LANSING CITY-ANNE ARBOR CONSOLIDATED GOVERNMENT  
LANSING, MICHIGAN

BUSINESS COMMISSION SCHEDULE - DETAIL OF EXPENDITURES (CONTINUED)  
GENERAL FUND - LANSING FISCAL  
FOR THE FISCAL YEAR ENDING OCTOBER 31, 1990

	Original Budget	FY90 Budget	Actual	VARIATION WITH FY90 Budget Positive (Negative)
Others:				
County hotel -				
Conservation of natural resources:				
Personnel costs	\$ 4,500	\$ 4,500	\$ 3,840	\$ 660
Transportation	1,000	1,000	1,040	(40)
Telephone	1,000	1,000	1,040	(40)
Repairs and maintenance	1,000	1,000	800	200
Materials and supplies	1,000	1,000	1,011	(11)
Office expenses	1,200	1,200	1,140	60
Miscellaneous services	1,000	1,000	1,010	(10)
Internal appropriations	14,000	14,000	14,140	(140)
TOTAL Others	\$ 40,200	\$ 40,700	\$ 47,110	\$ 6,410
Total Expenditures	\$ 1,175,570	\$ 1,190,940	\$ 1,170,140	\$ 20,800

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STATEMENT OF FINANCIAL POSITION (Continued)  
 December 31, 1953

Continued Balance Sheet  
 Schedule (Continued), Form  
 Number 2, 1953

	Federal		State		U. S. S. A.		F. O. B. A.	
	Actual/	Actual/	Actual/	Actual/	Actual/	Actual/	Actual/	Actual/
	Receipts	Expenditures	Receipts	Expenditures	Receipts	Expenditures	Receipts	Expenditures
ASSETS								
Cash	\$ 5,913	\$ 1,909	\$ 1,090	\$ -	\$ -	\$ -	\$ -	\$ -
DEPOSITS:								
Federal (20484) (20484)	-	-	11,000	-	-	-	-	-
Savings Deposits:								
Current	-	-	-	-	-	-	-	-
Savings	-	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-	-
Term Deposits	-	-	-	-	-	-	-	-
Accounts for Federal accounts	-	-	-	-	-	-	-	-
Savings, at cost	-	-	-	-	-	-	-	-
Savings received, net	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-
Due from component units	-	-	-	-	-	-	-	-
Due from other governmental agencies	-	-	-	-	1,100	-	-	-
Prepaid items	-	-	-	-	-	-	-	-
Total assets	\$ 5,913	\$ 1,909	\$ 12,090	\$ -	\$ 1,100	\$ -	\$ -	\$ -
LIABILITIES AND FUND BALANCES								
LIABILITIES								
Cash overdraft	\$ -	\$ -	\$ -	\$ -	\$ 1,100	\$ -	\$ -	\$ -
Accounts payable	-	-	-	-	-	-	-	-
Accounts receivable and interest	-	-	-	-	-	-	-	-
Unpaid payroll	-	-	-	-	-	-	-	-
Other payables	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-
Due to other governmental agencies	-	-	5,000	-	-	-	-	-
Unpaid interest	-	-	-	-	-	-	-	-
Total liabilities	\$ -	\$ -	\$ 5,100	\$ -	\$ 1,100	\$ -	\$ -	\$ -
FUND BALANCES								
Reserved for -								
Contingencies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund reserve	-	-	-	-	-	-	-	-
Unexpended	-	-	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-	-	-
Unpaid	-	-	-	-	-	-	-	-
Unexpended available	-	-	-	-	-	-	-	-
Unreserved -								
Reserve for subsequent year's expenditures	-	-	-	-	-	-	-	-
Reserve for capital projects	-	-	-	-	-	-	-	-
Unexpended	5,913	1,909	11,090	-	-	-	-	-
Total fund balances	\$ 5,913	\$ 1,909	\$ 11,090	\$ -	\$ -	\$ -	\$ -	\$ -
Total liabilities and fund balances	\$ 5,913	\$ 1,909	\$ 12,090	\$ -	\$ 1,100	\$ -	\$ -	\$ -



STATEMENT OF FINANCIAL CONDITION - INVENTORY  
 CONTINUED

CONCORD MILLS (2007) - CONTINUED  
 CONSOLIDATED STATEMENTS  
 OCTOBER 31, 2008

	F.F.R.A. Planning Fund No. 700-01-000	F.F.R.A. Planning Fund No. 700-01-001	F.F.R.A. Planning Fund No. 700-01-002	Marketing Fund 700-01-003	Marketing Fund 700-01-004
<b>ASSETS</b>					
Cash	\$ -	\$ -	\$ -	\$ 6,774	\$ 41,000
Investments	-	-	-	265,589	1,149,340
Receivables (related) 000000000	-	-	-	-	19,000
Prepayments receivable:					
Insurance	-	-	-	-	-
Delinquent	-	-	-	-	-
Delinquent	-	-	-	-	-
Sales 000000000	-	-	-	-	-
Accounts for 000000000 accounts	-	-	-	-	-
Inventory, at cost	-	-	-	-	-
Accounts receivable, net	-	-	-	3,497	-
Due from other funds	18,879	28,117	7,489	-	-
Due from component units	-	-	-	-	-
Due from other governmental agencies	75,440	74,004	89,884	-	403
Unpaid items	-	-	-	-	-
Total 000000	\$ 94,319	\$ 102,121	\$ 97,373	\$ 300,260	\$ 1,600,743
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities:					
Total 000000	\$ 94,319	\$ 102,121	\$ 97,373	\$ -	\$ -
Accounts payable	-	-	124	74,480	-
Accounts receivable and interest	-	-	20,137	21,450	-
Prepayment payable	-	-	-	-	-
Other payables	-	-	-	4,000	4,000
Due to other funds	-	-	-	883,079	-
Due to other governmental agencies	-	-	-	-	-
Unpaid items	-	-	-	-	-
Total 000000000	\$ 94,319	\$ 102,121	\$ 97,373	\$ 988,509	\$ 4,000
Fund balances:					
Assigned for -					
Bonds/notes	\$ -	\$ -	\$ -	\$ -	\$ 11,770
Total payables	-	-	-	-	-
Reserve/contingency	-	-	-	-	-
Unpaid items	-	-	-	-	-
Bonds	-	-	-	-	-
Unassigned, available	-	-	-	-	-
Assigned for -					
Assigned for 000000000 000000000	-	-	-	-	-
Assigned for 000000000 000000000	-	-	-	-	-
Assigned for 000000000 000000000	-	-	-	200	3,457,173
Unassigned	-	-	-	-	-
Total fund balances	\$ -	\$ -	\$ -	\$ 200	\$ 3,457,173
<b>Total 000000000 000</b>	<b>\$ 94,319</b>	<b>\$ 102,121</b>	<b>\$ 97,373</b>	<b>\$ 300,260</b>	<b>\$ 1,604,743</b>

Special Divisions

1999								
Division Telephone Area	Available Telephone Numbers	Telephone Numbers	Urban Telephone Area	Available Telephone Numbers	MT - M-F Telephone Numbers	Business Hours	Other Hours	Other Hours
Telephone Area	Available	Telephone	Area	Available	Area	Hours	Hours	Hours
0 33,784	0 1,484	0 4,070	0 44	0 4,084	0 4,084	0 1,000	0 1,000	0 3,084
80,000	80,000	84,000	-	80,000	80,000	80,000	-	80,000
4,000	100	1,000	1,484	100	100	-	-	100
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	300,000	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	10,000	-	1,000	-	-	-	-
-	-	-	-	-	-	10,000	-	-
-	-	-	-	-	-	-	-	-
80,000	80,000	-	-	-	80,000	-	-	-
<u>0 33,404</u>	<u>0 30,100</u>	<u>0 34,070</u>	<u>0 300,000</u>	<u>0 40,000</u>	<u>0 40,000</u>	<u>0 10,000</u>	<u>0 10,000</u>	<u>0 30,000</u>
0 -	0 -	0 -	0 -	0 -	0 -	0 -	0 -	0 -
20,000	5,000	4,000	-	1,000	100	10,000	5,000	10,000
30,000	20,000	42,000	-	-	1,000	10,000	5,000	10,000
-	-	-	-	-	-	-	-	-
1,000	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	10,000	10,000
33,100	-	-	-	-	-	-	-	-
<u>0 34,000</u>	<u>0 30,000</u>	<u>0 42,000</u>	<u>0 -</u>	<u>0 1,000</u>	<u>0 1,000</u>	<u>0 10,000</u>	<u>0 10,000</u>	<u>0 10,000</u>
0 30,000	0 -	0 -	0 -	0 -	0 -	0 -	0 -	0 -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	100,000	-	-	-	-	-
-	-	-	-	-	-	-	-	-
10,000	-	10,000	-	-	-	-	-	-
10,000	-	-	-	-	-	-	-	-
<u>0 30,000</u>	<u>0 30,000</u>	<u>0 40,000</u>	<u>0 100,000</u>	<u>0 1,000</u>	<u>0 1,000</u>	<u>0 10,000</u>	<u>0 10,000</u>	<u>0 10,000</u>
0 30,000	0 30,000	0 30,000	0 100,000	0 1,000	0 1,000	0 10,000	0 10,000	0 10,000

LAKESHORE CITY-PURCH SCHOOL LEASE AGREEMENT  
 SCHEDULE 2015-2016

COMPARISON BUDGET (BEST FOOT FORWARD)  
 BUDGETED PERFORMANCE FINANCIAL  
 YEAR END 01, 2016

	Real and Bridge Maintenance	Facilities Maintenance	Leisure Facilities Maintenance	Government and In-It Maintenance	Local Workforce Development In-Grant
<b>assets</b>					
Cash	\$ 80,770	\$ 80,880	\$ 100,720	\$ 10,000	\$ -
Receivables	280,000	280,000	4,000,000	100,000	-
Accrued (interest) receivable	3,200	3,200	20,000	4,000	-
Investments receivable:					
mutual	-	-	-	-	-
bonds	-	-	-	-	-
collateral	-	-	-	-	-
other	-	-	-	-	-
Lease receivable	-	-	-	-	-
Allowance for doubtful accounts	-	-	-	-	-
Deposits, et cetera	-	-	-	-	-
Accounts receivable, net	1,400	-	400	-	-
Due from other funds	-	-	-	-	-
Due from government agencies	4,000	-	-	-	-
Due from other governmental agencies	210,700	1,000	3,000	3,000	240,000
Prepaid items	-	-	3,000	-	-
<b>Total assets</b>	<b>\$ 500,670</b>	<b>\$ 500,000</b>	<b>\$ 4,000,420</b>	<b>\$ 100,000</b>	<b>\$ 240,000</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities</b>					
Bank overdrafts	\$ -	\$ -	\$ -	\$ -	\$ 200,000
Accounts payable	1,000	10,000	50,000	40,000	80,000
Accrued salaries and benefits	800	-	40,000	0,000	10,000
Retirement payable	1,000	-	-	-	-
Other payables	4,000	1,000	1,000	0,000	-
Due to other funds	-	-	1,000	100,000	-
Due to other governmental agencies	-	-	-	-	-
Deferred revenues	-	-	10,000	-	-
<b>Total Liabilities</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 290,000</b>
<b>Fund balances</b>					
Reserved for -					
Encumbrances	\$ 200,000	\$ 200,000	\$ 1,000	\$ -	\$ -
FMS services	-	-	-	-	-
Interfund	-	-	-	-	-
Project 1000	-	-	0,000	-	-
Inventory	-	-	-	-	-
Insurance reserves	-	-	-	-	-
Reserves -					
Expended for subsequent year's					
capital assets	-	-	400,000	-	-
Expended for capital projects	100,000	400,000	800,000	-	-
unexpended	-	-	1,000,000	-	-
<b>Total fund balances</b>	<b>\$ 300,000</b>	<b>\$ 600,000</b>	<b>\$ 3,000,420</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total liabilities and fund balances</b>	<b>\$ 310,000</b>	<b>\$ 610,000</b>	<b>\$ 3,100,420</b>	<b>\$ 100,000</b>	<b>\$ 290,000</b>

Special Services

Special Service Name (and Code No.)	Increase or Decrease	2002	P. E. A.	P. E. A.	Revenue from Fees	Municipal Transfer	Long Term Debt Inpayments - at Year End
		2001 2000-01	2000-01 2000-01	2000-01 2000-01			
\$ 7,780	\$ 20	\$ 974	\$ --	\$ --	\$ 280	\$ --	\$ --
149,497	--	--	--	--	--	--	--
1,438	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	48,000	1,000	--	--	4,000	--	--
--	48,000	751,070	--	800	100,000	4,000,000	1,000
--	4,000	--	--	--	--	--	--
--	4,000	1,000	1,000	1,000	--	22,000	100,000
<u>\$ 170,000</u>	<u>\$ 95,000</u>	<u>\$ 170,000</u>	<u>\$ 2,000</u>	<u>\$ 2,000</u>	<u>\$ 104,000</u>	<u>\$ 1,111,000</u>	<u>\$ 101,000</u>
\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
\$ 470,000	\$ 2,000	\$ 200,000	\$ 4,000	\$ 4,000	\$ --	\$ 1,000,000	\$ 40,000
--	2,000	--	--	100	24,000	80,000	--
--	2,000	--	--	1,700	100,000	44,000	1
--	--	--	--	--	--	--	--
714,000	42,000	2,000	--	--	20	--	--
--	--	100,000	--	--	--	--	--
--	--	--	--	--	--	--	--
<u>\$ 1,184,000</u>	<u>\$ 44,000</u>	<u>\$ 210,000</u>	<u>\$ 4,000</u>	<u>\$ 4,000</u>	<u>\$ 124,000</u>	<u>\$ 1,101,000</u>	<u>\$ 44,000</u>
\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
170,000	--	--	--	--	--	20	11,000
<u>\$ 170,000</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 20</u>	<u>\$ 20</u>	<u>\$ 11,000</u>
\$ 1,184,000	\$ 44,000	\$ 210,000	\$ 4,000	\$ 4,000	\$ 124,000	\$ 1,101,000	\$ 44,000







LANSING CITY-PLANNED DEVELOPMENT DEPARTMENT  
 FINANCIAL STATEMENTS

CURRENT ASSETS SHEET (Continued)  
 GENERAL GOVERNMENTAL FUND  
 DECEMBER 31, 2010

	Year Ended Dec 31, 2010		Year Ended Dec 31, 2009	
	Balance	Change	Balance	Change
	2010	2010	2009	2009
<b>ASSETS</b>				
Cash	\$ 54,199	\$ 26,107	\$ 1,731,009	\$ 99,889
Investments	6,006,190	14,453,879	1,400,000	22,000,000
Accounts receivable	-	17,800	-	100,000
Accounts receivable:				
General	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Notes receivable	-	-	-	-
Allowance for doubtful accounts	-	-	-	-
Licenses, et cetera	-	-	-	-
Accounts receivable, net	-	-	-	-
Due from other funds	100,000	-	100,000	100
Due from component units	-	-	-	-
Due from other governmental agencies	-	-	-	-
Prepaid items	-	-	-	-
Total assets	<u>\$ 6,060,389</u>	<u>\$ 14,497,886</u>	<u>\$ 3,231,009</u>	<u>\$ 12,000,100</u>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Accounts payable	-	-	-	-
Interest payable and accrued	-	-	-	-
Business payable	-	-	-	-
Other payable	-	-	-	-
Due to other funds	100,000	94,200	100,000	99,979
Due to other governmental agencies	-	-	-	-
Interest revenue	-	-	-	-
Total liabilities	<u>\$ 100,000</u>	<u>\$ 94,200</u>	<u>\$ 100,000</u>	<u>\$ 99,979</u>
<b>Fund Balances:</b>				
Assigned for:				
Investment	\$ -	\$ -	\$ -	\$ -
Cash reserve	6,006,190	14,484,000	1,631,009	11,900,000
Licenses	-	-	-	-
Prepaid items	-	-	-	-
Interest	-	-	-	-
Miscellaneous reserve	-	-	-	-
Miscellaneous:				
Assigned for subsequent year's obligations	-	-	-	-
Assigned for capital projects	-	-	-	-
Unassigned	-	-	-	-
Total fund balances	<u>\$ 6,060,190</u>	<u>\$ 14,499,800</u>	<u>\$ 3,131,009</u>	<u>\$ 11,900,121</u>
Total liabilities and fund balances	<u>\$ 6,060,389</u>	<u>\$ 14,497,886</u>	<u>\$ 3,231,009</u>	<u>\$ 12,000,100</u>



LAFAYETTE CITY-MAINE CONSOLIDATED GOVERNMENT  
LAFAYETTE, OREGON

FINANCIAL STATEMENT FOOTNOTES  
GENERAL GOVERNMENTAL FUNDS  
October 31, 2008

ACCOUNT	1997	1998	1999	2000	2001
	Balance	Balance	Balance	Balance	Balance
	1997	1998	1999	2000	2001
<b>ASSETS</b>					
Cash	\$ -	\$ 3,488	\$ 25,375	\$ -	\$ 100,287
Investments	-	25,375	404,444	-	1,255,079
Account receivable	-	188	1,181	-	29,405
Accounts receivable	-	-	-	-	-
Current	-	-	-	-	-
Delinquent	-	-	-	-	-
Outstanding	-	-	-	-	-
Other receivable	-	-	-	-	-
Accounts Payable (Current)	-	-	-	-	-
Accounts Payable (Delinquent)	-	-	-	-	-
Accounts Payable (Outstanding)	-	-	-	750,874	-
Due from other funds	-	-	-	-	-
Due from component units	-	-	-	-	-
Due from other governmental agencies	-	-	-	-	-
Prepaid items	-	-	-	-	-
<b>Total assets</b>	<b>\$ -</b>	<b>\$ 31,071</b>	<b>\$ 430,499</b>	<b>\$ 750,874</b>	<b>\$ 1,484,771</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
Due (Owed)	\$ -	\$ -	\$ -	\$ 180,271	\$ -
Accounts payable	-	-	944	-	101,342
Accounts receivable and payable	-	-	-	-	-
Intelligence payable	-	-	-	84,000	-
Other payable	-	-	-	-	-
Due to other funds	-	114	25,221	-	11,266
Due to other governmental agencies	-	-	-	-	-
Deferred revenue	-	-	-	-	-
<b>Total liabilities</b>	<b>\$ -</b>	<b>\$ 114</b>	<b>\$ 26,165</b>	<b>\$ 184,271</b>	<b>\$ 112,608</b>
<b>Fund balances:</b>					
Assigned for -					
Maintenance	\$ -	\$ -	\$ 14,222	\$ 260,262	\$ 400,147
Other services	-	-	-	-	-
Construction	-	-	-	-	-
Capital items	-	-	-	-	-
Inventory	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Unassigned -					
Restricted for subsequent year's	-	-	-	-	-
Capital items	-	-	-	-	-
Assigned for capital projects	-	26,687	40,444	180,833	2,423,479
Unassigned	-	4,697	355,217	-	44,425
<b>Total fund balances</b>	<b>\$ -</b>	<b>\$ 31,958</b>	<b>\$ 404,254</b>	<b>\$ 750,874</b>	<b>\$ 1,484,771</b>
<b>Total liabilities and fund balances</b>	<b>\$ -</b>	<b>\$ 32,072</b>	<b>\$ 430,477</b>	<b>\$ 750,874</b>	<b>\$ 1,484,771</b>



STATE OF CALIFORNIA  
DEPARTMENT OF REVENUE

COMBINED BALANCE SHEET (CONTINUED)  
FUNDING ACCOUNTS, 1999  
MARCH 31, 1999

	Capital Projects			Total
	1999 FUND BALANCE	1999 UNAPPORTIONED AMOUNTS	1999 UNAPPORTIONED AMOUNTS AVAILABLE	
<b>ASSETS</b>				
Cash	\$ -	\$ 25,881	\$ 700,000	\$ 725,881
Investments	-	300,000	44,000,000	44,300,000
Accounts receivable	-	5,000	100,000	105,000
Materials available:				
Inventory	-	-	-	0.00
Prepays	-	-	-	0.00
Other	-	-	-	0.00
Contract receivable	-	-	-	0.00
Allowance for doubtful accounts	-	-	-	0.00
Prepaid, at cost	-	-	-	0.00
Accounts payable, net	-	-	-	0.00
Due from other funds	-	-	-	0.00
Due from government agencies	-	-	-	0.00
Prepaid items	-	-	-	0.00
<b>Total assets</b>	<b>\$ -</b>	<b>\$ 310,881</b>	<b>\$ 744,000</b>	<b>\$ 1,054,881</b>
<b>LIABILITIES AND FUND BALANCE</b>				
<b>LIABILITIES</b>				
Accounts payable	\$ 100,000	\$ -	\$ -	\$ 100,000
Accounts receivable and invoice	-	25,000	0.00	25,000
Outstanding payables	-	-	5,000	5,000
Due to other funds	-	-	-	0.00
Due to other government agencies	-	-	-	0.00
Unearned revenue	-	-	-	0.00
<b>Total liabilities</b>	<b>\$ 100,000</b>	<b>\$ 25,000</b>	<b>\$ 5,000</b>	<b>\$ 130,000</b>
<b>FUND BALANCE</b>				
Assigned for -				
Construction	\$ -	\$ 70,000	\$ 1,000,000	\$ 1,070,000
Other	-	-	-	0.00
Prepays	-	-	-	0.00
Unassigned	-	-	-	0.00
Unexpended available	-	-	-	0.00
Unexpended -				
Designated for individual year's projects	-	-	-	0.00
Designated for capital projects	-	100,000	25,000,000	25,100,000
Unexpended	(100,000)	100,000	700,000	700,000
<b>Total fund balance</b>	<b>\$ -</b>	<b>\$ 100,000</b>	<b>\$ 1,070,000</b>	<b>\$ 1,170,000</b>
<b>Total LIABILITIES AND FUND BALANCE</b>	<b>\$ -</b>	<b>\$ 310,881</b>	<b>\$ 744,000</b>	<b>\$ 1,054,881</b>

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STATE OF NEW YORK DEPARTMENT OF ENVIRONMENTAL CONSERVATION  
 BUDGETARY CONTROL SYSTEM

STATEMENT OF REVENUE, EXPENDITURE, AND CHANGE IN FUND BALANCE  
 GENERAL FUND-BUDGETARY CONTROL  
 For the Year Ended October 31, 1982

	FUNDAL		STATE		F.R.S.A.	
	REVENUE	EXPENDITURE	REVENUE	EXPENDITURE	REVENUE	EXPENDITURE
	PROPERTY	PROPERTY	PROPERTY	PROPERTY	SALES TAX	SALES TAX
<b>REVENUE:</b>						
State -						
Ad valorem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Federal grants	-	-	-	-	700	70,000
State funds	-	-	-	-	-	-
Grants	-	-	-	-	-	-
Federal transportation funds	-	-	-	-	-	-
State shared revenue	-	-	-	-	-	-
Other	-	1,000	-	-	-	-
Change for services	-	-	-	-	-	-
Trust and benefits	-	-	-	-	-	-
Investment earnings	4,000	-	4,000	-	-	-
Miscellaneous	-	-	-	-	-	-
Total revenue	\$ 4,000	\$ 1,000	\$ 4,000	\$ 700	\$ 70,000	\$ 70,000
<b>EXPENDITURE:</b>						
State -						
General government	\$ -	\$ -	\$ -	\$ 700	\$ -	\$ -
Public safety	-	100	-	-	-	-
Public and transportation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Housing and housing	-	-	-	-	-	-
Natural and resources	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic opportunity	-	-	-	-	-	-
Economic development and assistance	-	-	-	-	-	-
Other services	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Education and financial control	-	-	-	-	-	-
Other services	-	-	-	-	-	-
Total expenditure	\$ -	\$ 100	\$ -	\$ 700	\$ -	\$ -
Balance (deficiency) of amount over expenditures	\$ 4,000	\$ 900	\$ 4,000	\$ -	\$ 70,000	\$ 70,000
<b>Other financing sources (uses):</b>						
Transfers in	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000
Transfers out	-	-	-	-	-	-
Transfers to commonwealth	-	-	-	-	-	-
Bond proceeds	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
Total other financing sources (uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000
<b>Net change in fund balance</b>	\$ 4,000	\$ 900	\$ 4,000	\$ -	\$ 70,000	\$ 71,000
<b>Fund balance, beginning</b>	\$ 2,000	\$ 1,000	\$ 2,000	\$ -	\$ -	\$ -
<b>Fund balance, ending</b>	\$ 6,000	\$ 1,900	\$ 6,000	\$ -	\$ 70,000	\$ 71,000

Table 1: Summary

Year	F.Y. Planning Start No. 1980-1981	F.Y. Planning End No. 1981-1982	Emergency Start No. 1980	Emergency End No. 1981	Emergency Start No. 1982	Emergency End No. 1983	Emergency Start No. 1984	Emergency End No. 1985	Emergency Start No. 1986	Emergency End No. 1987	Emergency Start No. 1988	Emergency End No. 1989
1	0	0	0	0	0	0	0	0	0	0	0	0
2	0	0	0	0	0	0	0	0	0	0	0	0
3	0	0	0	0	0	0	0	0	0	0	0	0
4	0	0	0	0	0	0	0	0	0	0	0	0
5	0	0	0	0	0	0	0	0	0	0	0	0
6	0	0	0	0	0	0	0	0	0	0	0	0
7	0	0	0	0	0	0	0	0	0	0	0	0
8	0	0	0	0	0	0	0	0	0	0	0	0
9	0	0	0	0	0	0	0	0	0	0	0	0
10	0	0	0	0	0	0	0	0	0	0	0	0
11	0	0	0	0	0	0	0	0	0	0	0	0
12	0	0	0	0	0	0	0	0	0	0	0	0
13	0	0	0	0	0	0	0	0	0	0	0	0
14	0	0	0	0	0	0	0	0	0	0	0	0
15	0	0	0	0	0	0	0	0	0	0	0	0
16	0	0	0	0	0	0	0	0	0	0	0	0
17	0	0	0	0	0	0	0	0	0	0	0	0
18	0	0	0	0	0	0	0	0	0	0	0	0
19	0	0	0	0	0	0	0	0	0	0	0	0
20	0	0	0	0	0	0	0	0	0	0	0	0
21	0	0	0	0	0	0	0	0	0	0	0	0
22	0	0	0	0	0	0	0	0	0	0	0	0
23	0	0	0	0	0	0	0	0	0	0	0	0
24	0	0	0	0	0	0	0	0	0	0	0	0
25	0	0	0	0	0	0	0	0	0	0	0	0
26	0	0	0	0	0	0	0	0	0	0	0	0
27	0	0	0	0	0	0	0	0	0	0	0	0
28	0	0	0	0	0	0	0	0	0	0	0	0
29	0	0	0	0	0	0	0	0	0	0	0	0
30	0	0	0	0	0	0	0	0	0	0	0	0
31	0	0	0	0	0	0	0	0	0	0	0	0
32	0	0	0	0	0	0	0	0	0	0	0	0
33	0	0	0	0	0	0	0	0	0	0	0	0
34	0	0	0	0	0	0	0	0	0	0	0	0
35	0	0	0	0	0	0	0	0	0	0	0	0
36	0	0	0	0	0	0	0	0	0	0	0	0
37	0	0	0	0	0	0	0	0	0	0	0	0
38	0	0	0	0	0	0	0	0	0	0	0	0
39	0	0	0	0	0	0	0	0	0	0	0	0
40	0	0	0	0	0	0	0	0	0	0	0	0
41	0	0	0	0	0	0	0	0	0	0	0	0
42	0	0	0	0	0	0	0	0	0	0	0	0
43	0	0	0	0	0	0	0	0	0	0	0	0
44	0	0	0	0	0	0	0	0	0	0	0	0
45	0	0	0	0	0	0	0	0	0	0	0	0
46	0	0	0	0	0	0	0	0	0	0	0	0
47	0	0	0	0	0	0	0	0	0	0	0	0
48	0	0	0	0	0	0	0	0	0	0	0	0
49	0	0	0	0	0	0	0	0	0	0	0	0
50	0	0	0	0	0	0	0	0	0	0	0	0
51	0	0	0	0	0	0	0	0	0	0	0	0
52	0	0	0	0	0	0	0	0	0	0	0	0
53	0	0	0	0	0	0	0	0	0	0	0	0
54	0	0	0	0	0	0	0	0	0	0	0	0
55	0	0	0	0	0	0	0	0	0	0	0	0
56	0	0	0	0	0	0	0	0	0	0	0	0
57	0	0	0	0	0	0	0	0	0	0	0	0
58	0	0	0	0	0	0	0	0	0	0	0	0
59	0	0	0	0	0	0	0	0	0	0	0	0
60	0	0	0	0	0	0	0	0	0	0	0	0
61	0	0	0	0	0	0	0	0	0	0	0	0
62	0	0	0	0	0	0	0	0	0	0	0	0
63	0	0	0	0	0	0	0	0	0	0	0	0
64	0	0	0	0	0	0	0	0	0	0	0	0
65	0	0	0	0	0	0	0	0	0	0	0	0
66	0	0	0	0	0	0	0	0	0	0	0	0
67	0	0	0	0	0	0	0	0	0	0	0	0
68	0	0	0	0	0	0	0	0	0	0	0	0
69	0	0	0	0	0	0	0	0	0	0	0	0
70	0	0	0	0	0	0	0	0	0	0	0	0
71	0	0	0	0	0	0	0	0	0	0	0	0
72	0	0	0	0	0	0	0	0	0	0	0	0
73	0	0	0	0	0	0	0	0	0	0	0	0
74	0	0	0	0	0	0	0	0	0	0	0	0
75	0	0	0	0	0	0	0	0	0	0	0	0
76	0	0	0	0	0	0	0	0	0	0	0	0
77	0	0	0	0	0	0	0	0	0	0	0	0
78	0	0	0	0	0	0	0	0	0	0	0	0
79	0	0	0	0	0	0	0	0	0	0	0	0
80	0	0	0	0	0	0	0	0	0	0	0	0
81	0	0	0	0	0	0	0	0	0	0	0	0
82	0	0	0	0	0	0	0	0	0	0	0	0
83	0	0	0	0	0	0	0	0	0	0	0	0
84	0	0	0	0	0	0	0	0	0	0	0	0
85	0	0	0	0	0	0	0	0	0	0	0	0
86	0	0	0	0	0	0	0	0	0	0	0	0
87	0	0	0	0	0	0	0	0	0	0	0	0
88	0	0	0	0	0	0	0	0	0	0	0	0
89	0	0	0	0	0	0	0	0	0	0	0	0
90	0	0	0	0	0	0	0	0	0	0	0	0
91	0	0	0	0	0	0	0	0	0	0	0	0
92	0	0	0	0	0	0	0	0	0	0	0	0
93	0	0	0	0	0	0	0	0	0	0	0	0
94	0	0	0	0	0	0	0	0	0	0	0	0
95	0	0	0	0	0	0	0	0	0	0	0	0
96	0	0	0	0	0	0	0	0	0	0	0	0
97	0	0	0	0	0	0	0	0	0	0	0	0
98	0	0	0	0	0	0	0	0	0	0	0	0
99	0	0	0	0	0	0	0	0	0	0	0	0
100	0	0	0	0	0	0	0	0	0	0	0	0

LOS ANGELES CITY-UNION CONSOLIDATED GOVERNMENT  
 LOS ANGELES, CALIFORNIA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE (CONTINUED)  
 MULTIPLE DISBURSING FUNDS  
 For the Year Ended October 31, 1994

	F. U. S. A.		F. U. S. B.		F. U. S. C.		Parking Receipts	Misc. Fee Income
	Funding Source No.	Funding Source No.	Funding Source No.	Funding Source No.	Funding Source No.			
	100-11-0000	100-11-0000	100-11-0000	100-11-0000	100-11-0000	100-11-0000		
<b>Revenues:</b>								
<b>Income:</b>								
All sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400,400
Sales	-	-	-	-	-	-	-	-
<b>Grants and parties</b>								
Intergovernmental	-	-	-	-	-	-	-	-
Federal grants	70,700	100,000	10,000	-	-	-	-	-
State grants	-	-	-	-	-	-	-	-
Various transportation funds	-	-	-	-	-	-	-	-
State shared revenue	-	-	-	-	-	-	-	47,000
Other	-	-	-	-	-	-	-	-
<b>Charges for services</b>								
Tolls and parking	-	-	-	-	-	70,000	-	-
Licenses	-	-	-	-	-	100,000	-	-
Investment earnings	-	-	-	-	-	1,000	-	10,000
Miscellaneous	-	-	-	-	-	100	-	-
<b>Total revenues</b>	<u>\$ 70,700</u>	<u>\$ 100,000</u>	<u>\$ 20,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 171,000</u>	<u>\$ -</u>	<u>\$ 457,400</u>
<b>Expenditures:</b>								
<b>General government</b>								
Public safety	\$ 20,000	\$ 111,000	\$ 40,000	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ 10,000
Public and transportation	-	-	-	-	-	-	-	-
Public and social work	-	-	-	-	-	-	-	-
Public administration and housing	-	-	-	-	-	-	-	-
Public and recreation	-	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-	100,000
Economic opportunity	-	-	-	-	-	-	-	-
Economic development and assistance	-	-	-	-	-	-	-	-
<b>Self services</b>								
Employee retirement	-	-	-	-	-	-	-	-
Interest and financial charges	-	-	-	-	-	-	-	-
Capital outlay	-	0,000	-	-	100	-	-	-
<b>Total expenditures</b>	<u>\$ 20,000</u>	<u>\$ 111,000</u>	<u>\$ 40,000</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 110,000</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>\$ 50,700</u>	<u>\$ 89,000</u>	<u>\$ 80,000</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 171,000</u>	<u>\$ 0</u>	<u>\$ 347,400</u>
<b>Other (discretionary) transfers (total):</b>								
Transfers in	\$ 70,000	\$ 40,000	\$ 0,000	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers out	-	-	-	-	-	100,000	-	100,000
Transfers to completed projects	-	-	-	-	-	-	-	-
Fund transfers	-	-	-	-	-	-	-	-
<b>Total other (discretionary) transfers</b>	<u>\$ 70,000</u>	<u>\$ 40,000</u>	<u>\$ 0,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 100,000</u>	<u>\$ -</u>	<u>\$ 100,000</u>
<b>Net change in fund balance</b>	<u>\$ 20,700</u>	<u>\$ 49,000</u>	<u>\$ 80,000</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 71,000</u>	<u>\$ 0</u>	<u>\$ 247,400</u>
<b>Fund balance, beginning</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 0</u>
<b>Fund balance, ending</b>	<u>\$ 20,700</u>	<u>\$ 49,000</u>	<u>\$ 80,000</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 71,000</u>	<u>\$ 0</u>	<u>\$ 247,400</u>



STATEMENT OF REVENUES, EXPENSES, AND RESERVE IN FUND BALANCE CONTINUED  
 SAN DIEGO, CALIFORNIA

STATEMENT OF REVENUES, EXPENSES, AND RESERVE IN FUND BALANCE CONTINUED:  
 MONTHLY PERIODS, MONTH  
 For the Year Ended October 31, 2020

	Fund Charges Paid Direct	Fund Cost Transfer	Interstate Receipts	Levy from Special District Library
<b>Revenues:</b>				
State -				
All revenues	\$ -	\$ 4,700,144	\$ 1,776,031	\$ 2,811,839
Other	-	22,882	-	-
License and permits	-	-	-	-
Intergovernmental -				
Federal grants	-	-	-	-
State funds:				
General	-	-	-	26,444
Special transportation funds	-	1,475,000	-	-
State shared revenue	-	876,044	73,000	261,452
Other	-	22,400	-	-
Margin for services	176,509	-	-	26,444
rent and utilities	-	-	-	26,444
transportation savings	4,887	24,070	28,000	287,499
miscellaneous	1,700	-	-	26,444
<b>TOTAL REVENUES</b>	<b>\$ 183,096</b>	<b>\$ 6,918,458</b>	<b>\$ 1,804,031</b>	<b>\$ 1,208,629</b>
<b>Expenses:</b>				
General -				
General operations	\$ -	\$ 11,476	\$ 22,476	\$ 226,413
Public works	-	-	-	-
Public and Transportation	-	244,400	-	-
Police and Sheriff	-	144,700	244,000	-
Urban redevelopment and housing	-	-	-	-
Salaries and retirement	121,269	-	-	1,746,484
Health and welfare	-	-	-	-
Economic opportunity	-	-	-	-
Economic development and assistance	-	-	-	-
Main services:				
Political campaigns	-	-	-	-
Revenue and fiscal changes	-	-	-	-
Capital outlay	-	141,000	49,000	26,247
Total support costs	\$ 121,269	\$ 285,400	\$ 243,476	\$ 1,805,134
Special activities or programs				
over expenditures	\$ 26,827	\$ 1,714,000	\$ 1,128,200	\$ 267,732
Other financing sources (uses):				
Transfers to	\$ -	\$ -	\$ -	\$ -
Transfers to	246,264	10,244,000	170,000	-
Transfers to Unassigned within	-	-	-	-
Fund proceeds	-	-	-	-
Use of unassigned assets	-	-	-	2,400
<b>Total other financing sources (uses)</b>	<b>\$ 246,264</b>	<b>\$ 10,244,000</b>	<b>\$ 170,000</b>	<b>\$ 2,400</b>
Net change in fund balance	\$ -	\$ 271,432	\$ 471,000	\$ 207,440
Fund balance, beginning	-	-	-	1,208,629
Fund balance, ending	\$ -	\$ 271,432	\$ 471,000	\$ 1,416,069

Special Revenue

Description and (a.l.) Reclassification	Local		Municipal Workshops and District	Contract's Expense	Total Contract (Local) Total (a.l.) Reclassification	P. D. A. Contract Grant No. 794-20-1011	P. T. A. Contract Grant No. 794-24-1012	Federal (a.l.) and State
	Revenue from State							
\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000	\$ -	\$ -	\$ 1,000,000
-	-	-	-	-	-	-	-	-
-	1,000,000	-	-	-	-	60,000	1,000	-
-	-	90,000	-	-	-	-	-	-
100,000	-	-	-	-	90,000	-	-	-
-	-	-	-	90,000	90,000	-	-	90,000
10,000	-	-	-	10,000	-	-	-	-
100	-	-	-	100	11,000	-	-	1,000
100	-	-	-	1,000	100	-	-	1,000
<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>	<u>\$ 90,000</u>	<u>\$ 100,000</u>	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>	<u>\$ 60,000</u>	<u>\$ 1,000</u>	<u>\$ 1,000,000</u>
\$ 100,000	\$ -	\$ -	\$ 0,000	\$ 100,000	\$ 100,000	\$ 10,000	\$ 1,000	\$ -
-	-	-	100,000	1,000,000	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	100,000	-	-	-	-	-	100,000
-	1,000,000	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
10,000	10,000	-	1,000	10,000	-	-	-	1,000
<u>\$ 100,000</u>	<u>\$ 1,010,000</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 1,010,000</u>	<u>\$ 10,000</u>	<u>\$ 1,000</u>	<u>\$ 1,000,000</u>	
\$ 100,000	\$ -	\$ 100,000	\$ 100,000	\$ 11,000,000	\$ 10,000	\$ 1,000	\$ 10,000,000	
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
100,000	-	-	-	100,000	1,000,000	1,000	100	1,000,000
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>\$ 100,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 100,000</u>	<u>\$ 1,000,000</u>	<u>\$ 1,000</u>	<u>\$ 100</u>	<u>\$ 1,000,000</u>	
\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	100
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 100,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 100</u>

**LAPORTE CITY WATER CONSOLIDATED STATEMENT  
OF REVENUES - 1953-54**

STATEMENT OF REVENUES, EXPENDITURES, AND FINANCIAL POSITION  
WATER SUPPLY SYSTEM, 1953-54  
For the year ending October 31, 1954

	1954				Current Fund Balance
	Operating Revenues	Operating Expenses	Operating Reserve	Operating Reserve	
<b>Revenues:</b>					
<b>Taxes -</b>					
Ad valorem	\$ 1	0	0	0	0
Sales	-	-	-	-	-
Licenses and permits	-	-	-	-	-
<b>Enterprise/Utility -</b>					
Federal grants	144,000	44,000	100,000	-	-
State bonds	-	-	-	-	-
Grants	-	-	400,000	-	-
Federal transportation funds	-	-	-	-	-
State shared revenue	150,000	-	-	-	-
Other	-	1,000	-	-	-
Charges for services	200,000	-	-	60,000	100,000
Rents and royalties	-	-	-	-	-
Investment earnings	-	-	-	600	600
Miscellaneous	5,000	-	-	-	-
Total revenues	<u>\$ 500,000</u>	<u>\$ 44,000</u>	<u>\$ 400,000</u>	<u>\$ 60,000</u>	<u>\$ 100,600</u>
<b>Expenses:</b>					
<b>Operating -</b>					
General government	\$ 100,000	\$ 75,000	\$ 25,000	\$ 2,500	\$ 100,000
Public safety	-	-	-	-	-
Traffic and transportation	1,000,000	-	-	-	-
Revenue and utilities	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Health and welfare	-	-	-	-	-
Community development	-	-	-	-	-
Community development and assistance	-	-	-	-	-
<b>Other services -</b>					
Financial services	-	-	-	-	-
Revenue and utilities	-	-	-	-	-
Capital projects	-	5,000	5,000	-	-
Total expenditures	<u>\$ 1,000,000</u>	<u>\$ 80,000</u>	<u>\$ 300,000</u>	<u>\$ 2,500</u>	<u>\$ 100,000</u>
<b>Other financial and general</b>					
and expenditures:	<u>\$ 1,000,000</u>	<u>\$ 110,000</u>	<u>\$ -</u>	<u>\$ 44,000</u>	<u>\$ 100,000</u>
<b>Other financing sources used:</b>					
Bonds in	\$ 1,000,000	\$ 1,000	\$ -	\$ -	\$ -
Bonds out	-	-	-	-	100,000
Bonds in company sale	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Net of capital items	<u>\$ 1,000,000</u>	<u>\$ 1,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 100,000</u>
<b>Total other financing sources used</b>					
	<u>\$ 1,000,000</u>	<u>\$ 1,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 100,000</u>
<b>Net change in fund balance</b>					
	<u>\$ -</u>	<u>\$ 99,000</u>	<u>\$ -</u>	<u>\$ 55,500</u>	<u>\$ -</u>
<b>Fund balance, beginning</b>					
	<u>30</u>	<u>37,000</u>	<u>-</u>	<u>5,500</u>	<u>-</u>
<b>Fund balance, ending</b>					
	<u>\$ 30</u>	<u>\$ 136,000</u>	<u>\$ -</u>	<u>\$ 61,000</u>	<u>\$ -</u>





**LANSING CITY WATER UTILITIES DEPARTMENT**  
**LANSING, MICHIGAN**

**STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE (CONTINUED)**

**WATER UTILITIES FUND**

for the Year Ended October 31, 2004

	Revenues Accounting APCA FUND#1	FPI Index For Funds		Fund Balance Beginning Fund
		Water	Wastewater	
		Fund	Fund	
<b>REVENUES:</b>				
<b>Transfers:</b>				
Ad valorem	\$ -	\$ -	\$ -	\$ -
Other	-	-	-	-
<b>Business and process:</b>				
Intergovernmental	-	-	-	-
Federal grants	-	-	-	-
State funds	-	-	-	-
Grants	-	-	-	-
Federal Transportation Funds	-	-	-	-
State shared costs	-	-	-	-
Other	-	-	-	-
Customer fee services	4,267,444	-	-	-
Fees and benefits	-	-	-	-
(Less) (more) savings	4,267	147,477	642,544	81,451
Miscellaneous	88	-	-	-
<b>Total revenues</b>	<b>\$ 4,271,899</b>	<b>\$ 147,477</b>	<b>\$ 642,544</b>	<b>\$ 81,451</b>
<b>Expenditures:</b>				
<b>Water:</b>				
General operations	\$ -	\$ -	\$ -	\$ -
Plant utility	-	-	-	-
Treatment and transportation	-	-	-	-
Storage and distribution	-	-	-	-
Water conservation and testing	-	-	-	-
Refuse and recreation	1,111,781	-	-	-
Health and welfare	-	-	-	-
Business opportunity	-	-	-	-
Special development and assistance	-	-	-	-
<b>WQC services:</b>				
Privileged personnel	-	1,700,000	-	5,100,000
Interest and closed charges	-	1,075,000	-	7,188,000
<b>Capital, other</b>				
<b>Total expenditures</b>	<b>\$ 1,111,781</b>	<b>\$ 2,775,000</b>	<b>\$ -</b>	<b>\$ 12,288,000</b>
<b>Source (Deficiency) of interest and expenditures</b>	<b>\$ 3,160,118</b>	<b>\$ (2,627,523)</b>	<b>\$ 642,544</b>	<b>\$ (12,206,549)</b>
<b>Other financing sources (used):</b>				
Transfers in	\$ 51,077	\$ 14,800,000	\$ 1,507,887	\$ 10,181,000
Transfers out	-	-	(64,000)	-
Transfers to component units	-	-	-	-
Bond proceeds	-	-	-	-
Sale of capital assets	-	-	-	-
<b>Total other financing sources (used)</b>	<b>\$ 51,077</b>	<b>\$ 14,800,000</b>	<b>\$ 1,443,887</b>	<b>\$ 10,181,000</b>
<b>Net change in fund balance</b>	<b>\$ -</b>	<b>\$ 172,477</b>	<b>\$ 1,078,544</b>	<b>\$ 18,244,901</b>
<b>END BALANCE, beginning</b>	<b>1,000</b>	<b>4,200,400</b>	<b>11,400,000</b>	<b>5,181,000</b>
<b>END BALANCE, ending</b>	<b>\$ 1,000</b>	<b>\$ 4,372,877</b>	<b>\$ 12,478,544</b>	<b>\$ 23,425,901</b>



LAKEWATER CITY PARKS REVENUE BOND PROCEEDS  
LAKEWATER, WISCONSIN

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE (CONTINUED)  
GENERAL GOVERNMENTAL FUNDS  
For the Year Ended October 31, 2004

	2003 Actual dollars thru 10/31/03	2004 Budget thru 10/31/04	2003 Actual thru 10/31/03	2004 Actual thru 10/31/04	2004 Budget thru 10/31/04
<b>Revenues:</b>					
Taxes:					
All taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Other	-	-	-	-	-
Grants and permits	-	-	-	-	-
Intergovernmental:					
Federal grants	-	-	-	-	-
State funds:					
Grants	-	-	-	-	-
Special transportation funds	-	-	-	-	-
State shared revenue	-	-	-	-	-
Other	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Investment earnings	1,182	12,496	7,000	10,000	71,700
Miscellaneous	-	1,700	-	-	61,000
Total revenues	\$ 1,182	\$ 14,202	\$ 7,000	\$ 10,000	\$ 134,700
<b>Expenditures:</b>					
Current:					
General government	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-
Traffic and transportation	-	-	-	-	-
Revenue and finance	-	-	-	-	-
Public administration and housing	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Health and welfare	-	-	-	-	-
Economic development	-	-	-	-	-
Economic development and stimulation	-	-	-	-	-
Other services:					
Strategic initiatives	-	-	-	-	-
Insurance and financial services	-	-	-	-	-
Capital outlay	100,144	470,144	100,144	100,144	1,000,144
Total expenditures	\$ 100,144	\$ 470,144	\$ 100,144	\$ 100,144	\$ 1,000,144
Change (deficiency) of revenue over expenditures	114,000	140,000	100,000	100,000	100,000
Other financing sources used:					
Transfers in	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers out	11,000	17,000	100,000	10,000	100,000
Transfers to component units	-	-	-	-	-
Bond proceeds	-	-	-	-	-
Total other financing sources used	\$ 11,000	\$ 17,000	\$ 100,000	\$ 10,000	\$ 100,000
Net change in fund balance	\$ 125,000	\$ 123,000	\$ 100,000	\$ 90,000	\$ 100,000
Fund balance, beginning	114,000	177,000	100,000	100,000	\$ 100,000
Fund balance, ending	\$ -	\$ 14,000	\$ 200,000	\$ 190,000	\$ 200,000



LAKESIDE CITY-SCHOOL CONSOLIDATED GOVERNMENT  
LAKESIDE, ILLINOIS

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE (CONTINUED)  
FINANCIAL STATEMENT FUND  
FOR THE YEAR ENDED DECEMBER 31, 2022

	2022		2021		Total
	Actual	Encumbrances	Actual	Encumbrances	
<b>Revenues:</b>					
Taxes -					
Ad valorem	\$ -	\$ -	\$ -	\$ -	\$ 18,898,000
Other	-	-	-	-	11,000
Grants and special assessments -	-	-	-	-	813,000
Federal grants	-	-	-	-	6,713,000
State grants	-	-	-	-	-
County	-	-	-	-	1,118,000
Federal transportation funds	-	-	-	-	1,247,000
State school revenue	-	-	-	-	692,000
Other	-	-	-	-	26,000
Charges for services	-	-	-	-	5,524,000
Fees and penalties	-	-	-	-	800,000
Investment earnings	-	2,100	847,700	-	4,443,000
Miscellaneous	-	-	500	-	620,000
<b>Total revenues</b>	<u>\$ -</u>	<u>\$ 2,100</u>	<u>\$ 847,700</u>	<u>\$ -</u>	<u>\$ 28,714,000</u>
<b>Expenditures:</b>					
Current -					
General government	\$ -	\$ 25,000	\$ 181,200	\$ -	\$ 6,888,000
Public safety	-	-	-	-	2,888,000
Traffic and transportation	-	-	-	-	2,113,000
Public works and services	-	-	-	-	1,249,000
Other administration and housing	-	-	-	-	2,111,000
Library and recreation	-	-	-	-	12,149,000
Health and welfare	-	-	-	-	6,888,000
Community development	-	-	-	-	2,111,000
Community development and infrastructure	-	-	-	-	875,000
Debt service	-	-	-	-	-
Financial assistance	-	-	-	-	10,800,000
Interest and special charges	-	-	-	-	10,111,000
Capital outlay	200,000	-	400,000	-	200,000,000
Fixed investments	\$ 200,000	\$ 0	\$ 400,000	\$ 0	\$ 20,411,000
Income (deficiency) of activities					
from operations	200,000	0	400,000	-	20,411,000
Other financing sources used:					
Transfer in	\$ -	\$ -	\$ -	\$ -	\$ 20,411,000
Transfer out	-	-	111,000	-	20,411,000
Transfer to component units	-	-	-	-	100,000
from government	-	-	10,810,000	-	20,411,000
from all other sources	-	-	-	-	1,000
<b>Total other financing sources used</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,921,000</u>	<u>\$ -</u>	<u>\$ 20,411,000</u>
<b>Net change in fund balance</b>	<u>\$ 200,000</u>	<u>\$ 0</u>	<u>\$ 10,921,000</u>	<u>\$ -</u>	<u>\$ 10,921,000</u>
<b>Fund balance, beginning</b>	<u>\$ 200,000</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ -</u>	<u>\$ 20,411,000</u>
<b>Fund balance, ending</b>	<u>\$ 400,000</u>	<u>\$ 0</u>	<u>\$ 10,921,000</u>	<u>\$ -</u>	<u>\$ 31,332,000</u>

LAFOURCHE CITY-HAAS CONSOLIDATED GOVERNMENT  
 LAKEVIEW, LOUISIANA  
 DEBT SERVICE FUND  
 1991 BOND AND BOND PREMIUM FUND

COMPARATIVE BUDGETARY STATEMENT  
 For the Year Ended October 31, 1990

	Original Budget	Final Budget	Actual	Variance with Final Budget (Negative)
<b>Revenues:</b>				
Investment Income	\$ 270,000	\$ 270,000	\$ 263,487	\$ (6,513)
<b>Expenditures:</b>				
<b>state services -</b>				
Bonds retired	\$ 4,704,000	\$ 4,708,000	\$ 4,728,000	\$ -
Interest coupons paid	7,407,487	7,408,470	7,408,470	-
Bonding agents' Fees and administrative costs	44,000	44,000	44,500	500
<b>Total expenditures</b>	<u>\$ 12,155,487</u>	<u>\$ 12,160,470</u>	<u>\$ 12,180,970</u>	<u>\$ 4,497</u>
Deficiency of revenues over expenditures	<u>\$ (11,885,487)</u>	<u>\$ (11,890,470)</u>	<u>\$ (11,917,483)</u>	<u>\$ (27,013)</u>
<b>Other financing sources:</b>				
Transfers from Sales				
Tax Trust Fund	\$ 12,040,000	\$ 12,000,000	\$ 12,763,440	\$ 763,440
TRANSPORT IYB Sales Tax				
Bond construction costs	4,075,000	4,127,000	4,068,400	(106,600)
<b>Total other</b>	<u>\$ 16,115,000</u>	<u>\$ 16,127,000</u>	<u>\$ 16,831,840</u>	<u>\$ 715,840</u>
<b>Financing sources</b>				
<b>Total</b>	<u>\$ 16,115,000</u>	<u>\$ 16,127,000</u>	<u>\$ 16,831,840</u>	<u>\$ 715,840</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	\$ 44,000	\$ 36,530	\$ 70,357	\$ 33,827
Bond balance, beginning	<u>\$ 211,400</u>	<u>\$ 211,400</u>	<u>\$ 211,400</u>	<u>-</u>
Bond balance, ending	<u>\$ 255,400</u>	<u>\$ 247,870</u>	<u>\$ 281,757</u>	<u>\$ 33,887</u>

STATE OF NEW YORK CONSOLIDATED ACCOUNTS  
 LAKEVIEW, LOCALS  
 DEPT SERVICE FUNDS  
 241 ROAD THE ROAD SERVICE FUND

REVENUE STATEMENT  
 FOR THE YEAR ENDED OCTOBER 31, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Investment Income	\$ 455,000	\$ 455,000	\$ 473,244	\$ 118,244
<b>Other Financing</b>				
<b>Source State:</b>				
Transfer from Sales Tax and Construction Fund	\$ -	\$ -	\$ 1,527,487	\$ 1,527,487
Transfer to Sales Tax Fund	445,000	445,000	445,000	100,000
<b>TOTAL OTHER FINANCING     SOURCE STATE</b>	\$ 445,000	\$ 445,000	\$ 1,972,487	\$ 1,427,487
<b>Excess of revenues and other sources over expenditures and other uses</b>	\$ -	\$ -	\$ 1,599,244	\$ 1,599,244
Fund balance, beginning	11,414,000	11,414,000	11,414,000	-
Fund balance, ending	\$ 11,414,000	\$ 11,414,000	\$ 13,013,244	\$ 1,599,244

LAPELWIDE CITY PLANS COMBINED GOVERNMENT  
 DEPARTMENT, LOCALS  
 GOVT SERVICE FUND  
 2440 ROAD TWO FOUR EIGHT FIVE

ANNUARY FINANCIAL STATEMENT  
 For the Year Ended October 31, 1982

	0010100 Budget	Fund Budget	00101 Actual	Variance with Fund Budget Positive (Negative)
<b>Revenues:</b>				
Investment Income	\$ 231,000	\$ 230,000	\$ 86,411	\$ 144,589
<b>Expenditures:</b>				
Data services -				
Bond Interest	\$ 5,200,000	\$ 5,140,000	\$ 4,200,000	\$ -
Interest expense paid	7,394,812	6,990,000	4,490,811	-
Buying agents' fees and administrative costs	97,100	97,100	97,311	2,211
Total expenditures	\$ 12,691,912	\$ 12,227,100	\$ 8,788,122	\$ 3,903,790
Deficiency of revenues over expenditures	\$ (12,460,912)	\$ (12,000,000)	\$ (8,701,711)	\$ (344,740)
<b>Other financing sources:</b>				
Transfer from Debt				
Debt Fund	\$ 10,000,000	\$ 10,000,000	\$ 10,000,000	\$ -
Transfer from Debt				
Bond Construction Fund	1,440,000	1,000,000	1,000,000	440,000
Total other financing sources	\$ 11,440,000	\$ 11,000,000	\$ 11,000,000	\$ 440,000
<b>Revenue deficiency of   revenues and other sources   over expenditures</b>	\$ 10,020,912	\$ 11,000,000	\$ 1,000,000	\$ 979,088
<b>Fund balance, beginning</b>	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ -
<b>Fund balance, ending</b>	\$ 5,000,000	\$ 5,000,000	\$ 4,000,000	\$ 1,000,000



LAKEVILLE CITY-WALDEN CONSOLIDATED GOVERNMENT  
 LAKEVILLE, GOVERNOR  
 DEPT SERVICE FUND  
 1994 BUDGET AND BOND SERVICE FUND

FINANCIAL COMPARISON ACCOUNT  
 For the Year Ended October 31, 1994

	Budget	Final Budget	Actual	Variance with Final Budget (over/under)
<b>Revenues:</b>				
Overseas Income	\$ 415,000	\$ 415,000	\$ 573,314	\$ 158,314
<b>Other financing sources (uses):</b>				
Transfers from Sales Tax Bond Construction Fund	\$ -	\$ -	\$ 988,734	\$ 988,734
Transfers from Sales Tax Capital Improvements Fund	-	-	24,040	24,040
Transfers to Sales Tax Trust Fund	663,500	663,500	1148,394	484,894
<b>TOTAL OTHER FINANCING sources (uses)</b>	<u>\$ 663,500</u>	<u>\$ 663,500</u>	<u>\$ 1,161,168</u>	<u>\$ 496,894</u>
<b>Source of revenues and other sources less expenditures and other uses</b>	\$ -	\$ -	\$ 162,066	\$ 162,066
<b>Fund balance, beginning</b>	<u>11,538,810</u>	<u>11,538,810</u>	<u>11,700,876</u>	<u>-</u>
<b>Fund balance, ending</b>	<u>\$ 11,538,810</u>	<u>\$ 11,538,810</u>	<u>\$ 11,862,942</u>	<u>\$ 324,132</u>

SAFETY CITY-SAFER CONSOLIDATED GOVERNMENT  
 LAKEVIEW, MISSISSIPPI  
 CAPITAL PROJECTS FUND  
 2011 GENERAL OBLIGATION BOND CONSTRUCTION FUND

SCHEDULE OF EXPENDITURES CORRELATED TO CAPITAL BUDGET  
 FOR THE YEAR ENDED OCTOBER 31, 2011

	PROJECT	Expenditures		Balance of Incomplete Projects
		FY11 YTD	Current YTD	
Current projects:				
Bicycle Lanes/Trail	\$ 528,111	\$ -	\$ 418,124	\$ -

LAKEVIEW CITY-SHALE CONSOLIDATED GOVERNMENT  
 LAKEVIEW, MISSISSIPPI  
 CAPITAL PROJECTS FUND  
 1994 SALES TAX BOND-CONSTRUCTION FUND

SCHEDULE OF EXPENDITURES COMPARED TO CAPITAL BUDGET  
 FOR THE YEAR ENDED OCTOBER 31, 1993

Project	BUDGETED EXPENDITURE	Expenditures		Balance of Incomplete Projects
		FY93 YTD	Current YTD	
Street projects:				
Madison Hill Lane	\$ 200,000	\$ 27,750	\$ 272,000	\$ -
Exchange projects:				
Old Oak Center, Interest 1	1,000,000	1,000,000	100	0
Exchange Station Street 21	50,100	11,000	11,700	10,000
Madison Station	700	-	700	-
	<u>\$ 1,250,800</u>	<u>\$ 1,038,750</u>	<u>\$ 284,400</u>	<u>\$ 10,000</u>



LAKEVIEW CITY PUBLIC UTILITIES DEPARTMENT  
 LAKEVIEW, LOUISIANA  
 CAPITAL PROJECTS FUND  
 1990 BOND AND BOND CONSTRUCTION FUND

SCHEDULE OF REVENUES FUNDED BY CAPITAL BUDGET  
 for the Year Ended October 31, 1993

	FUNDING participation	expenditures		balance of Incomplete PROJECTS
		Year	Current Year	
<b>SEWER SYSTEMS:</b>				
Waste Water Treatment Plant Phase I Louisiana Avenue	\$ 1,231,000	\$ 1,011,000	\$ 140,000	\$ 0
Extension Phase II	500,000	470,000	30,000	10,000
North St. Antoine	200,000	0	-	200,000
WYDAR Extension	200,000	0	-	200,000
	<u>\$ 1,931,000</u>	<u>\$ 1,481,000</u>	<u>\$ 140,000</u>	<u>\$ 410,000</u>
<b>Drainage projects:</b>				
Brookline Circle Phase II	\$ 20,000	\$ 0	\$ 0	\$ 20,000
WATSON PARK ROAD sewerage system to North Hillary Drive	80,000	80,000	0	-
Drainage Improvements	240,000	-	-	240,000
Brookline Circle Phase I	0,700,000	0,700,000	0	0
WYDAR/1500 WYDAR	0,000,000	0,000,000	0	0
1500 Drive Sewer	0,000,000	0,000,000	0	0
Walter Lane Sewer	0,000,000	0,000,000	0	0
Oak Circle	0,000,000	0,000,000	0	0
	<u>\$ 0,000,000</u>	<u>\$ 0,000,000</u>	<u>\$ 0,000,000</u>	<u>\$ 0,000,000</u>
	<u>\$ 10,141,000</u>	<u>\$ 9,170,000</u>	<u>\$ 1,000,000</u>	<u>\$ 0</u>
<b>Amount to be funded by state grants</b>				<u>100,000</u>
<b>Amount to be funded by LAKEVIEW CITY PUBLIC UTILITIES DEPARTMENT</b>				<u>\$ 1,000,000</u>

**LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT**  
**LAFAYETTE, LOUISIANA**  
**DIGITAL PROJECTS FUND**  
**1974 SALES TAX AND CONSTRUCTION FUND**

**SCHEDULE OF ENCUMBRANCES COMPARED TO DIGITAL BUDGET**  
**for the Year Ended October 31, 2000**

Project Description	Project Authorization	Encumbrances		Balance of DIGITAL BUDGET ENCUMBRANCE
		Prize Fund	Current Year	
<b>Total BUDGET:</b>				
South Williams Drive Expansion	\$ 115,000	\$ 100,000	-	\$ 15,000
1.14 Frontage Road Extension	100,000	-	20,000	80,000
Antenna/Cell Tower/ Accession Interchange	50,000	50,000	0	0
Gulffery/Compass East Lane	500,000	100,000	400,000	100,000
Compass/Walton St Extension	1,000,000	1,000,000	20,000	980,000
Dallas Drive Extension				
ITD SR 891	200,000	200,000	0	0
Bayouport Drive Extension Phase II	270,000	270,000	-	0
Academy Road Widening	100,000	80,000	-	20,000
Louisiana Avenue Extension Phase II - Milling/Gravel	1,000,000	1,000,000	400,000	600,000
North St. Martin Extension - East Side Section	500,000	50,000	1,000	449,000
Gulffery Road Encroachment and RECONSTRUCTION	50,000	20,000	-	30,000
	<u>\$ 3,025,000</u>	<u>\$ 3,040,000</u>	<u>\$ 1,020,000</u>	<u>\$ 2,020,000</u>

LAURENCE CITY-GRAND COMPLETION GOVERNMENT  
 LAURENCE, MISSISSIPPI  
 CAPITAL PROJECTS FUND  
 LEASE-BUILD-TAKE-RISK CONTRACTOR FUND

SCHEDULE OF EXPENDITURES COMPARED TO BUDGET AMOUNT  
 For the Year Ended October 31, 2022

	Project Authorized/	Expenditures			Balance of Encumbrance Reserves
		FY22 \$4475	FY23 \$4475	FY24 \$4475	
Current projects:					
Admission Center/					
Ridge Extension	4	128,000	0	4,340	0
Eggs Laundry Extension -					
Caffery - Lot 1		217,484	-	-	288,000
New 4th Building Extension		100,000	200,000	0	200,000
National Women Donor Lane		400,000	0	0	270,000
Louisiana Avenue Extension					
Phase 1B-1		60,000	0	-	40,000
North College Phase 1					
(Fishback/Vallier School)		1,070,000	200,000	0	840,000
Louisiana Avenue Extension					
Phase 1B - Alcott-08		500,000	-	-	500,000
Admission/Youth College					
Park Annex		100,000	40,000	0	0
Jefferson Street/Overlook/					
Cypress Gateway		400,000	200,000	0	200,000
North Laundry Building					
Phase 1		800,000	800,000	0	0
East 2nd Street Over					
1-40/20/20/20		500,000	400,000	0	0
South Cottage Extension					
Dumas/Taylor Loop		200,000	200,000	0	0
W. John Reconfiguration					
University/Children		100,000	40,000	-	0
East 24/20 Street -					
University/Children					
Caffery		1,070,000	2,000,000	0	0
1-10 Freeway Road Northwest		50,000	0	0	0
1-10 Freeway Road Southwest		50,000	0	0	0
	0	6,020,000	0	6,020,000	0

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GRANDFUND CITY-WIDE COMPLETED PROGRAMS  
 LAKEVIEW, LOUISIANA  
 CAPITAL PROJECTS FUND  
 LONG TERM DEBT AND OTHER CONSTRUCTION FUND

SCHEDULE OF EXPENDITURES AVAILABLE TO CAPITAL BUDGET  
 for the Year Ended October 31, 2000

Project Description	Project Authorization	Expended to Date		Balance of Unexpended Amounts
		Fiscal Year	2000	
<b>Water projects-</b>				
Amherstville CISTERN/ RIDGE Extension	\$ 10,000	\$ 10,000	\$ 1,000	\$ 7,110
Wasson Laundry Extension Caldwell Rd	100,000	41,100	00	58,900
1-10 Potomac Road - Southwest Wastewater/ Cistern	100,000	100,000	000	20,000
Acadiana University/ Cistern	1,000,000	249,110	110,000	640,890
Southwest 1-40/ Cistern	470,100	349,000	440,000	10,100
Northwest 1-40/ Cistern	700,000	00,000	10,000	690,000
Franklin Drive/Amherstville Cistern/Resiliant	100,000	110,000	10,000	-
Louisiana Avenue Extension Phase 100	20,000	1,000	00	20,000
Louisiana Avenue Extension Phase 110 - 120/1-10	000,000	-	-	000,000
Genelle Industrial Extension Wasson Laundry Wastewater	11,000,000	10,400,000	0,000	-
Genelle Industrial Extension Wasson Laundry Wastewater Phase 1	1,000,000	000,000	1,000,000	1,000,000
Genelle Industrial Extension Wastewater Improvements	00,000	0,000	00,000	000
West Road Detention North Wastewater	000,000	-	0,000	000,000
1-10 Potomac Road - Southwest 1-10/ Louisiana Avenue	000,000	0,000	-	000,000
Southwest 1-10/ Louisiana Avenue	000,000	0,000	-	000,000
City Wastewater	000,000	100,000	10,000	70,000
	<u>\$ 10,000,000</u>	<u>\$ 21,140,000</u>	<u>\$ 2,140,000</u>	<u>\$ 7,860,000</u>

(continued)

SARASOTA CITY-WATER UTILITIES DEPARTMENT  
 LABORERS, LOCAL 600  
 CAPITAL PROJECTS FUND  
 LOWE SALES TAX BOND-CONSTRUCTION FUND

SCHEDULE OF EXPENDITURES CONTINUED TO CAPITAL BOND (CONTINUED)  
 For the Year Ended October 31, 2000

	Project Anticipated Cost	Expenditures		Balance of Unexpended Funds
		FY00 Actual	FY00 Year	
<b>sewage projects:</b>				
<b>Collier 116 Box</b>				
Contract - laborers, etc	\$ 60,000	\$ 78,000	\$ -	\$ -
WATER TREAT PLANT	1,170,000	1,078,000	6,000	26,000
<b>116a 116c 116d 116e</b>				
Phase I and II	80,000	80,000	0,000	-
Collier 116 Box contract - 7 Phases 10/11/12	600,000	584,700	6,000	4,300
BRITTON/BRIDLEY/BRAND				
Sewerage Improvements	50,000	-	-	50,000
BRITTON PARK ROAD				
Sewerage Phase II	681,000	681,000	00	-
North Military Drive				
Sewerage Improvements	1,000	-	-	1,000
Collier Road Improvements - Phase I	1,041,000	1,040,000	600,000	10,000
Wesley Lane/Unity				
Lane Sewerage	40,000	35,000	4,000	1,000
comprehensive sewerage analysis	100,000	90,000	100	-
	<u>\$ 3,210,000</u>	<u>\$ 4,170,000</u>	<u>\$ 694,000</u>	<u>\$ 100,000</u>
<b>Parks and Recreation</b>				
<b>projects:</b>				
Multi-purpose Field Complex	600,000	590,000	000	1,000
Bayland Park Multi-				
Purpose Complex	1,000,000	1,100,000	0,000	20,000
Sebring Complex 10 of 100000	500,000	100,000	0,100	20,000
Bay Golf Course	1,000,000	1,000,000	000	0,000
Operation and Maintenance				
Building - View Center	500,000	400,000	0,000	1,000
	<u>\$ 3,600,000</u>	<u>\$ 4,190,000</u>	<u>\$ 10,100</u>	<u>\$ 20,000</u>
	<u>\$ 31,100,000</u>	<u>\$ 31,100,000</u>	<u>\$ 0,000,000</u>	<u>\$ 0,000,000</u>

LAKEVIEW CITY WATER CONSTRUCTION PROGRAM  
 LAKEVIEW, MISSOURI  
 CAPITAL PROJECTS FUND  
 1998 SALES TAX BOND CONSTRUCTION FUND

SCHEDULE OF EXPENDITURES COMPARED TO CAPITAL BUDGET  
 For the Year Ended October 31, 2001

	Budget	Expenditures		Balance of Incomplete Projects
		Actual YTD	Current YTD	
<b>Water projects:</b>				
Inkerman Gallery at Ridge	\$ 70,000	\$ -	\$ -	\$ 70,000
East View (BOMC) Road Widening	70,000	41,410	-	28,590
Camellia Boulevard Extension	4,100,000	2,261,100	2,261,100	1,838,900
PCCS Damaged Resurfacing Phase II - Ridge/Thompson	70,000	6,410	-	63,590
	<u>\$ 4,210,000</u>	<u>\$ 2,308,920</u>	<u>\$ 2,261,100</u>	<u>\$ 1,930,990</u>
<b>Drainage projects:</b>				
Comprehensive Drainage Plan/Study	\$ 100,000	\$ 100,000	\$ 0	\$ 0
East View Cultural Hall	10,000	0	100	99,900
	<u>\$ 110,000</u>	<u>\$ 100,000</u>	<u>\$ 100</u>	<u>\$ 109,900</u>
<b>Parks and Recreation   Projects:</b>				
Birch Creek Course Purchase/Development	\$ 1,100,000	\$ 0	\$ -	\$ 1,100,000
Beverly Complex Sports Park	600,000	340,177	60,000	259,823
	<u>\$ 1,700,000</u>	<u>\$ 340,177</u>	<u>\$ 60,000</u>	<u>\$ 1,399,823</u>
	<u>\$ 6,110,000</u>	<u>\$ 6,759,197</u>	<u>\$ 2,421,200</u>	<u>\$ 3,329,603</u>

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**LAFAYETTE CITY-PARISH COMMUNITY DEVELOPMENT  
LAFAYETTE, LOUISIANA  
CAPITAL IMPROVEMENT FUND  
OTHER THAN THE ROAD CONSTRUCTION FUND**

**SCHEDULE OF EXPENDITURES COMPARED TO CAPITAL BUDGET  
For the FISCAL YEAR ENDING JUNE 30, 1992**

	Project Initiation (00)	Expenditures		Balance of Encumbrance Projects
		Actual YTD	Current YTD	
<b>Street projects:</b>				
Alexander City of Sligo	\$ 1,004,000	\$ 977,000	\$ 97,100	\$ 269,000
Ward-Landry Extension - Coffey/1A W	600,000	29,000	29,700	571,000
1st Frontage Road - Eastbank 11-01 W Extension/ 1st St. 11-01 W Extension/1A W	200,000	-	10	199,990
1st St. 11-01 W Extension/1A W	1,500,000	500,100	500,100	1,000,000
1st St. Extension Frontage/Phase I	1,000,710	700,100	700,100	300,610
South College Road Phase I - Hahn/College Extension	600,000	100	-	599,900
Louisiana Avenue Extension - Phase 1B 100' Old 100' Old/ 100' Old	400,000	101,100	11,100	288,800
Four Mile Martin East Phase I Frank Landry Widening Phase II and 11A	200,000	24,000	24,700	175,900
Empire Street Widening at Division	1,000,000	1,000,000	00	000
Julius Drive Extension/1A W	200,000	101,100	101,700	98,900
Levee Drive Extension 100' Old 100' Old	1,000,000	1,000,000	100,100	900,000
Road Widening	100,000	00,700	100	99,300
Louisiana Avenue Extension - Phase 1A 100' Old/100' Old	4,000,000	1,000,000	1,000,000	3,000,000
100' Old 100' Old Extension - Four Mile Martin	00,000	00	-	00,000
Louisiana Avenue Extension - Phase 1B Alexander/11-01	1,000,000	1,000	27,100	998,900
Louisiana Avenue Extension - Phase 1B 100' Old/100' Old	100,000	1,000	101,100	99,000
Four Mile Martin Road Widening	100,000	100,000	10,000	00,000
100' Old 100' Old Road Widening	1,000,000	10,000	100,000	990,000
South College Extension - Phase I 100' Old	100,000	100,000	1,000	00,000
City Extension	100,000	100,000	100	-
	\$ 11,444,100	\$ 10,000,100	\$ 4,500,000	\$ 1,944,100

LAKEVIEW CITY-BASIN COMPREHENSIVE IMPROVEMENT  
LAKEVIEW, LOUISIANA  
CAPITAL PROJECTS FUND  
1998 BOND TAX RISK-CONSTRUCTION FUND

SCHEDULE OF EXPENDITURES INCURRED TO CAPITAL PROJECTS (CONTINUED)  
For the Year Ended October 31, 2001

	FUND: APPORTIONATION	Expenditures		Balance of Unexpended FUND:
		FY101 Years	Current Year	
<b>Drainage projects:</b>				
Belle Terre Outfall	\$ 70,000	\$ 18,400	\$ 11,100	\$ 40,500
MS4 Storm Control - Phase I and II	2,000,000	1,311,700	207,000	781,300
COLES LN SWP				
Contract - Interest Pk	200,000	204,500	-	95,500
Double Coles Phase IIB	400,000	204,000	200,000	196,000
COLEMAN'S COLLEGE/ Improvements	170,000	-	-	170,000
Coles Inn Swale				
Interest/Overhead	1,000,000	804,000	204,000	192,000
DEKALB COLES				
Phase I and II	1,000,000	50,000	400	949,600
Healey Lane/Wharf				
Lane Drainage	400,000	200,000	7,000	193,000
Job Coles	700,000	400	700,000	30,000
MANLY/ST. MARY'S Drainage	100,000	-	10,000	90,000
Robson Coles	110,000	60,000	60,000	50,000
WOLF DR LAKEVIEW				
Drainage Improvements	110,000	000	100,000	-
	<u>\$ 4,774,000</u>	<u>\$ 2,626,700</u>	<u>\$ 1,510,000</u>	<u>\$ 2,637,300</u>
<b>Parks and Recreation Projects:</b>				
New Golf Course				
Purchase/Development	\$ 1,000,000	\$ 711,000	\$ 10,000	\$ 289,000
	<u>\$ 10,000,000</u>	<u>\$ 10,000,000</u>	<u>\$ 0,000,000</u>	<u>\$ 10,000,000</u>

LAKEVIEW CITY-POLICE DEVELOPMENT AGREEMENT  
 LAKEVIEW, LOUISIANA  
 CAPITAL PROJECTS FUND  
 2008 SALES TAX BOND CONSTRUCTION BOND

SCHEDULE OF EXPENDITURES REFERRED TO CAPITAL BOND  
 For the year ended October 31, 2011

Project	Authorized (LR)	Expended (LR)		Balance of Incomplete Projects
		FY09 Funds	Fiscal Year	
<b>Grant projects:</b>				
Admission/ CHERRY ST RAMP				
Reconstruction Bogalusa	\$ 141,000	\$ -	\$ -	\$ 141,000
<b>1-18 Frontage Road :</b>				
Southeast University*				
Bulldoz	100,000	-	1,100	98,900
Southeast University	400,000	-	27,100	372,900
Southeast University	100,000	-	-	100,000
<b>South College Road Phase I :</b>				
Widening/Wallace Station	170,000	-	-	170,000
<b>Beulah/Key - St Tam Parish</b>				
1-18 Frontage Road Southeast				
1-47/terminus street	100,000	-	-	100,000
New St Miller extension/Key St	100,000	-	27,000	73,000
New St Monroe West/1-18	70,000	200	-	69,800
Mississippi (Bulldoz)				
Completed Turn Lane	100,000	-	200,000	24,000
New St West Winston	100,000	-	-	100,000
<b>Louisiana Avenue extension :</b>				
Phase 1/2, Main/1-18	100,000	-	-	100,000
<b>Johnson/Beulah Village</b>				
Turn Lane	20,000	-	-	20,000
<b>Beulah Boulevard extension</b>				
New St West Winston	1,100,000	28,711	1,700,000	4,369,289
<b>West Side St Monroe</b>				
Road Widening	100,000	-	-	100,000
<b>1-18 Frontage Road Northwest</b>				
1-47/terminus street	100,000	-	-	100,000
Widening	100,000	210	21,700	178,000
<b>Widening</b>	<b>\$ 20,100,700</b>	<b>\$ 29,711</b>	<b>\$ 2,921,800</b>	<b>\$ 17,149,189</b>
<b>Funds and Allocation</b>				
<b>FUNDING:</b>				
<b>REVENUE SOURCES</b>				
Improvements	\$ 50,000	\$ 1,000	\$ 20,000	\$ 29,000
<b>\$ 20,150,700</b>	<b>\$ 27,711</b>	<b>\$ 2,941,800</b>	<b>\$ 17,178,189</b>	

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LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
 LAFAYETTE, LOUISIANA  
 CAPITAL IMPROVEMENT FUND  
 2008 BOND AND BOND CONSTRUCTION FUND

SCHEDULE OF EXPENDITURES INCURRED TO CAPITAL BOND  
 For the Year Ended October 31, 2011

Project Authorization	Expenditures		Balance at 10/31/2011
	Actual	Contract	
	YTD	YTD	
Bonds 2008-2011:			
Water Supply Extension (Hattery/LA60)	\$ 140,000	\$ -	\$ -
1-1/2 Avenue SE - 1-1/2 to University	110,000	-	30,440
Dea Drive/800th	1,100,000	507,779	692,221
LA 1024/800th/800th/800th			
Road Phase III	100,000	674,000	60,000
Kalena Adams Collection			
Road Phase I	1,100,000	6,040	613,950
North College Expansion - Phase I - Michoud/Kalena Drive	27,000	-	-
Municipal Drive Expansion - Auburnville/Beaulieu	1,070,000	204,890	610,500
Beulah Way - To East 100th	60,000	-	670
Commodore J. Condamine/ Computer/Phone	10,000	-	-
Police Office Expansion	100,000	-	111,000
Home Landry Expansion	400,000	-	39
West Park Detention Road Widening	100,000	-	-
South Louisiana Expansion - Phase II - Ridge/Thibodaux	600,000	120	-
Jefferson Street Underpass Improvements	700,000	-	60,000
	\$ 6,760,000	\$ 1,312,609	\$ 1,780,960

(Amount in \$)

SALEM CITY-BAIR CONSOLIDATED GOVERNMENT  
SARASOTA, FLORIDA  
GENERAL FUNDING FUND  
2004 SALES TAX BOND-CONSTRUCTION FUND

SCHEDULE OF EXPENDITURES COMBINED TO BUDGET BUDGET CONTINUED  
FOR THE YEAR ENDED OCTOBER 31, 2004

Project	Fiscal Year	Expenditures		Balance of Incomplete Projects					
		Fiscal Year	Current Year						
<b>Highway projects</b>									
Bella Vista Interch.									
Phase II	\$	484,400	\$	0	\$	0	\$	484,400	
BMA Bypass-Corridor -									
Phase II		300,000	1,000	85,800				384,800	
Corridor 104 040 Corridor -									
Interch II		100,000	-	0				100,000	
Phase Bypass-Corridor		100,000	34,000	10,100				144,000	
Palmetto Drive Drainage		200,000	-	-				200,000	
Corridor Via Sea Hammock -									
Interch I		800,000	811,000	244,000				1,855,000	
Corridor Sea Hammock		1,000,000	811,000	84,000				1,895,000	
ROADSIDE CORRIDOR -									
Phase I, II, III		100,000	61,000	0,000				161,000	
Sea Corridor		500,000	0	-				500,000	
Palmetto Road Drainage		20,000	0,000	0				20,000	
Developmental Drainage									
Analysis		100,000	-	100,000				-	
Seas Avenue Interch		20,000	-	-				20,000	
West Barron Road Interch									
Improvements		100,000	20,000	0,000				120,000	
		<u>\$ 2,440,400</u>	<u>\$ 1,127,000</u>	<u>\$ 600,400</u>				<u>\$ 3,167,800</u>	
<b>Parks and Recreation</b>									
<b>STORMWATER</b>									
WATERWAY-CORRIDOR									
Improvements		\$	10,000	\$	10,000	\$	0,000	\$	10,000
		<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 0,000</u>				<u>\$ 10,000</u>	
		<u>\$ 2,450,400</u>	<u>\$ 1,137,000</u>	<u>\$ 1,100,400</u>				<u>\$ 3,697,800</u>	

LAKEVIEW, LOUISIANA  
 CAPITAL PROJECTS FUND  
 2014 BOND AND BOND CONSTRUCTION FUND

SCHEDULE OF EXPENDITURES COMPARED TO CAPITAL BUDGET  
 FOR THE 2014 BOND PERIOD ENDED 12, 2017

	FUNDAL APPORTIONMENT	Expenditures		Balance of Unexpended Funds
		Fund Total	Current Year	
<b>Street projects:</b>				
City Address	\$ 47,000	\$ -	\$ 47,000	\$ -
Adamsboro Culinary at Ridge Interpretation Improvements	241,000	-	-	241,000
W. Moody Road Extension (Halfway to W)	24,000	-	-	24,000
1-1/2 Avenue Road Extension				
Beverly/Culinary	1,474,000	-	-	1,474,000
BOLIVAR 1-1/2/Adamsboro	241,000	-	-	241,000
Bullock Wilson Collector - W/1 (Intersect-Trans)	200,000	-	170,000	30,000
East Lee Wilson East	200,000	-	-	200,000
Louisiana Avenue Extension - Phase 1B (Bloss/T-01)	2,200,000	-	-	2,200,000
Louisiana Avenue Extension - Phase 1B P (Bloss/Bar)	1,000,000	-	17,500	982,500
Johnson at South Springs Interpretation Improvements	200,000	-	20,000	180,000
Crestline Boulevard Extension Phase II	3,700,000	281,100	1,400,000	2,018,900
North Lemoyne/Culinary Extension	200,000	-	2,000	198,000
	<u>\$ 12,400,000</u>	<u>\$ 281,100</u>	<u>\$ 1,640,000</u>	<u>\$ 10,478,900</u>
<b>Wastewater projects:</b>				
Boulevard Drive Wastfall	\$ 120,000	\$ -	\$ 120,000	\$ -
Beauchamp Common/Texas Circle	120,000	-	-	120,000
BLOOM TOWN Central Phase II Interpretation	400,000	-	-	400,000
Wastfall Improvements	210,000	-	-	210,000
Edinville Coulee Phase I and II	190,000	-	-	190,000
ALBION Drive Coulee Wall Comprehensive Wastfall Analysis	200,000	-	-	200,000
Boulevard Lafayette Wastfall Improvements	200,000	-	111,000	89,000
	<u>\$ 1,070,000</u>	<u>\$ -</u>	<u>\$ 231,000</u>	<u>\$ 839,000</u>
	<u>\$ 13,470,000</u>	<u>\$ 281,100</u>	<u>\$ 1,871,000</u>	<u>\$ 11,318,900</u>

**LARKINBURG, LOUISIANA  
CAPITAL PROJECTS FUND  
2000 SALES TAX BOND - CONSTRUCTION FUND**

**SCHEDULE OF EXPENDITURES AVAILABLE TO GENERAL BONDERS  
FOR THE YEAR ENDED OCTOBER 31, 2000**

Project	PROJECTED COST	Expended to date		Balance of Unexpended PROJECT
		Fiscal Year	Fiscal Year	
<b>STREET IMPROVEMENTS:</b>				
Starting Lane Extension	\$ 400,000	\$ -	\$ -	\$ 400,000
1-1/2 Footings Road Extension				
1-1/2 Miles/segment	200,000	-	-	200,000
Mid St Milling EXTENSION				
Mile 10 - phase 1	4,000,000	-	4,000	4,000,000
Low volume/Highway	4,500,000	-	50,000	4,450,000
Abandoned Canal Extension	500,000	-	-	500,000
Cofferdam/Compensate Turn Lane	1,200,000	-	60,000	1,140,000
Street/Grange St-A-C				
MILE/SEG/CT	1,700,000	-	100,000	1,600,000
East Port New Market				
Road Widening	3,400,000	-	-	3,400,000
	<u>\$ 10,000,000</u>	<u>\$ -</u>	<u>\$ 110,000</u>	<u>\$ 9,890,000</u>
<b>WATERAGE PROJECTS:</b>				
Wagner/Anson Roadway	\$ 700,000	\$ -	\$ 10,000	\$ 690,000
Regional Extension/Service	50,000	-	-	50,000
Haystack Lane Extension				
Phase III Street	500,000	-	10,000	490,000
	<u>\$ 1,250,000</u>	<u>\$ -</u>	<u>\$ 20,000</u>	<u>\$ 1,230,000</u>
<b>Water and Sewerage Projects:</b>				
Wells-Purpore Field Complex	\$ 100,000	\$ -	\$ -	\$ 100,000
RECREATION CENTER				
Improvements	70,000	-	-	70,000
	<u>\$ 170,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 170,000</u>
	<u>\$ 14,020,000</u>	<u>\$ -</u>	<u>\$ 290,000</u>	<u>\$ 13,730,000</u>

LAFAYETTE CITY PUBLIC UTILITIES DEPARTMENT  
LAFAYETTE, LOUISIANA  
CAPITAL PROJECTS FUND  
2012A BOND THE ROAD CONSTRUCTION FUND

SCHEDULE OF EXPENDITURES COMPARED TO CAPITAL BUDGET  
For the Year Ended October 31, 2012

	FUND NUMBER	Expenditures		Balance of Incomplete Projects
		FY12	Current	
		Year	Year	
Street projects:				
Boz Dubois/Highway	\$ 2,344,400	\$ -	\$ 180,000	\$ 2,164,400
HOLTS LINDSEY ROAD				
widening phase II	200,000	-	-	200,000
	<u>\$ 2,544,400</u>	<u>\$ -</u>	<u>\$ 180,000</u>	<u>\$ 2,364,400</u>
Exchange projects:				
BNSF RAIL CAROLAN STAGE III	\$ 70,000	\$ -	\$ -	\$ 70,000
	<u>\$ 2,700,000</u>	<u>\$ -</u>	<u>\$ 180,000</u>	<u>\$ 2,524,400</u>

LAFAYETTE, LOUISIANA  
 CAPITAL PROJECTS BOARD  
 LEAS CERTIFICATE OF INTERESTS FUND

SCHEDULE OF EXPENDITURES COMPARED TO CAPITAL BUDGET  
 FOR THE 1947 BOND OBLIGATION 31, 1951

Programs	Project DESCRIPTION	Expenditures		Balance of Unexpended Funds
		Fiscal Year	Current Year	
Parish Courthouse				
IMPROVEMENTS	\$ 361,640	\$ 361,640	\$ 16,640	\$ 345,000
MAINT EDUCATIONAL FACILITY				
Improvements	251,100	251,100	-	25,000
	<u>\$ 612,740</u>	<u>\$ 612,740</u>	<u>\$ 16,640</u>	<u>\$ 370,000</u>

LAFAYETTE CITY-HAAS CONSOLIDATED GOVERNMENT  
 BARNETTE, WILLIAM  
 CAPITAL PROJECTS FUND  
 2021 GENERAL BUDGETAL BOND FUND

SCHEDULE OF EXPENDITURES INCURRED BY CAPITAL PROJECTS  
 For the Year Ended December 31, 1995

Project	Project Authorization	Expenditures		Balance of Encumbrances
		Fiscal Year	Current Year	
<b>Street Projects:</b>				
Wheeler Gateway				
Signs Abatement	\$ 100,000	\$ -	\$ -	\$ 100,000
Lynch Street Overlay	800,000	-	-	800,000
East Main Parkway Overlay	200,000	-	-	200,000
North Main/Carroll Plaza I Resurfacing	1,000,000	-	94	1,000,000
Bridge Improvements - Lynch Road	100,000	-	7,728	100,000
Bridge Improvements - Main Road at Lynch/Carroll	400,000	-	150,000	400,000
Bridge Improvements - Industrial Parkway	100,000	-	-	100,000
Bridge Improvements - Hwy Road at Miller Cox	100,000	-	14,000	100,000
McJannet Road	100,000	-	7,000	90,000
McJannet Road	100,000	-	30,000	100,000
Lynch Road and West Congress	100,000	-	14,000	100,000
Roads - New Construction - Main St	100,000	-	20,000	80,000
Roads - New Construction - Main St	400,000	-	17,000	400,000
Roads - New Construction - Main St	100,000	-	5,000	95,000
	<u>\$ 2,800,000</u>	<u>\$ -</u>	<u>\$ 267,728</u>	<u>\$ 2,532,272</u>
<b>Traverse Projects:</b>				
Walt Conley - Terry Drive	\$ 100,000	\$ -	\$ 27,400	\$ 170,000
Wheeler/Lynch/Carroll	100,000	-	60,000	100,000
Cypress Bayou	100,000	-	4,000	90,000
Walt Conley	100,000	-	21,000	100,000
Main Street St	1,400,000	-	62,000	1,338,000
Wheeler/Lynch/Carroll Overpass Improvements	400,000	4	20,000	396,000
	<u>\$ 2,200,000</u>	<u>\$ 4</u>	<u>\$ 114,400</u>	<u>\$ 2,085,600</u>

(continued)

LAKEVIEW CITY WATER CONSTRUCTION PROGRAM  
LAKEVIEW, LOUISIANA  
CAPITAL PROJECTS FUND  
2001 PUBLIC DEBTAL OBLIGATION BOND FUND

AMOUNTS TO BE REPAYED COMPARED TO CAPITAL BOND OBLIGATIONS  
For the year ended October 31, 2002

	FUNDABLE AUTHORITY	Expenditures		BALANCE OF UNOBLIGATED BONDINGS
		Public Debt	Current Year	
<b>Building Programs:</b>				
Inlet/pipe Ponds				
Continuous Improvements	\$ 500,000	\$ -	\$ -	\$ 500,000
Wastewater Plant				
Improvements	2,280,000	-	80,000	2,200,000
Wastewater Improvements	\$ 282,500	\$ -	\$ 5,000	\$ 277,500
	<u>\$ 2,062,500</u>	<u>\$ -</u>	<u>\$ 85,000</u>	<u>\$ 1,977,500</u>
<b>Other:</b>				
Public Utilities				
Fire Department	\$ 500,000	\$ -	\$ -	\$ 500,000
	<u>\$ 500,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 500,000</u>
<b>Amount to be Funded by others</b>				<u>\$ 17,000,000</u>
<b>Amount to be Funded by Lakeview Consolidated Government</b>				<u>\$ 18,977,500</u>



LEAFYOTE CITY-PARKER CONSOLIDATED GOVERNMENT  
GARRETT, MISSISSIPPI

CONDENSED STATEMENT OF NET ASSETS  
BUDGETED INFORMATION PERIOD  
October 31, 2010

	EMPLOYMENTAL Services Proposed	GENERAL Controls BUDGETED	Total Major Enterprise Funds
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash	\$ -	\$ 4,483	\$ 4,483
Investments	-	86,858	86,858
Revised interest receivable	-	1,833	1,833
Accounts receivable, net	<u>1,781,780</u>	<u>6,276</u>	<u>1,788,056</u>
Total current assets	<u>\$ 1,781,780</u>	<u>\$ 129,447</u>	<u>\$ 1,911,227</u>
<b>DEFERRED ASSETS</b>			
Capital assets:			
Land	\$ 3,187,488	\$ -	\$ 3,187,488
Buildings and site improvements, net	<u>388,218</u>	<u>-</u>	<u>388,218</u>
Equipment, net	<u>889,483</u>	<u>281,179</u>	<u>1,170,662</u>
Total deferred assets	<u>\$ 4,465,189</u>	<u>\$ 281,179</u>	<u>\$ 4,746,368</u>
<b>Total assets</b>	<u><b>\$ 6,246,969</b></u>	<u><b>\$ 410,626</b></u>	<u><b>\$ 6,657,595</b></u>
<b>LIABILITIES AND NET ASSETS</b>			
<b>CURRENT LIABILITIES</b>			
Cash advances	\$ 3,447,478	\$ -	\$ 3,447,478
Accounts payable	<u>478,784</u>	<u>18,377</u>	<u>497,161</u>
Revised salaries and benefits due to other funds	<u>39,887</u>	<u>18,347</u>	<u>58,234</u>
Revised compensated absences	<u>43,372</u>	<u>15,387</u>	<u>58,759</u>
WVGA CONTRACT LIABILITY	<u>\$ 3,247,828</u>	<u>\$ 64,003</u>	<u>\$ 3,311,831</u>
<b>DEFERRED LIABILITIES</b>			
Revised compensated absences	<u>\$ 88,410</u>	<u>\$ -</u>	<u>\$ 88,410</u>
<b>NET ASSETS</b>			
Interest in capital assets			
NET OF RELATED FUNDS	\$ 4,888,878	\$ 388,878	\$ 5,277,756
Unrestricted	<u>1,889,091</u>	<u>28,356</u>	<u>1,917,447</u>
<b>Total NET assets</b>	<u><b>\$ 6,777,969</b></u>	<u><b>\$ 417,234</b></u>	<u><b>\$ 7,195,203</b></u>
<b>Total LIABILITIES and net assets</b>	<u><b>\$ 6,777,969</b></u>	<u><b>\$ 417,234</b></u>	<u><b>\$ 7,195,203</b></u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

FINANCIAL STATEMENT OF REVENUES, EXPENSES,  
AND CHANGES IN NET ASSETS  
MUNICIPAL GOVERNMENT FUND  
FOR THE YEAR ENDED OCTOBER 31, 2000

	MUNICIPAL Services \$100,000	Other General \$100,000	Total Revenue \$100,000
<b>Operating revenues:</b>			
Charges for services	\$ 4,371,460	\$ 168,819	\$ 4,540,279
Revolving	50,000	1,000	51,000
Total operating revenues	\$ 4,421,460	\$ 169,819	\$ 4,591,279
<b>Operating expenses:</b>			
Production, collection and cost of services	\$ 4,194,587	\$ 418,814	\$ 4,613,401
Administrative and general	214,700	111,000	325,700
Depreciation	314,400	21,000	335,400
Total operating expenses	\$ 4,723,687	\$ 550,814	\$ 5,274,501
Operating gain	\$ (302,227)	\$ (181,000)	\$ (483,227)
<b>Nonoperating revenues (expenses),</b>			
Contributions from other entities	\$ 4,100	\$ -	\$ 4,100
Investment earnings	-	1,000	1,000
Gain (loss) on disposal of assets (net)	(20,811)	-	(20,811)
Total nonoperating revenues (expenses)	\$ (16,711)	\$ 1,000	\$ (15,711)
Gain before contributions and transfers	\$ (318,938)	\$ (179,999)	\$ (498,937)
Capital contributions	112,200	50,100	162,300
Transfers in	147,000	200,000	347,000
Change in net assets	\$ (69,738)	\$ -	\$ (69,738)
Total net assets, beginning	2,710,000	610,000	3,320,000
Total net assets, ending	\$ 2,640,262	\$ 610,000	\$ 3,250,262

LOUISIANA STATE POLICE COMMISSION GOVERNMENT  
LAFAYETTE, LOUISIANA

COMBINED STATEMENT OF CASH FLOWS  
PERIOD ENDING 1990  
For the Year Ended October 31, 1990

	ENVIRONMENTAL Services Expenses	Allied General (Total)	TOTAL Nonmajor Acquiring Funds
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Receipts from customers	\$ 4,441,100	\$ 175,440	\$ 4,616,540
Payments to suppliers for goods and services	(3,183,180)	(113,040)	(3,296,220)
Payments to employees	(798,073)	(213,839)	(1,011,912)
General services - payments to other funds	(282,524)	(113,040)	(395,564)
Other receipts	28,716	1,340	30,056
Net cash used by operating activities	<u>\$ (234,961)</u>	<u>\$ (163,179)</u>	<u>\$ (398,140)</u>
<b>CASH FLOWS FROM NONMAJOR FINANCING ACTIVITIES</b>			
Contributions from other entities	\$ 4,000	-	\$ 4,000
Dividends in cash equivalents	150,719	-	150,719
Transfers in	55,844	413,063	468,907
Net cash provided by nonmajor financing activities	<u>\$ 210,563</u>	<u>\$ 413,063</u>	<u>\$ 673,629</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Interest earnings	\$ -	\$ 3,111	\$ 3,111
Purchases of investments	-	(61,154)	(61,154)
Net cash used by investing activities	<u>\$ -</u>	<u>\$ (58,043)</u>	<u>\$ (58,043)</u>
Net increase in cash and cash equivalents	\$ -	\$ 3,110	\$ 3,614
Balance, beginning of the year	-	140	140
Balance, end of the year	<u>\$ -</u>	<u>\$ 4,550</u>	<u>\$ 4,754</u>
<b>RECONCILIATION OF OPERATING INCOME TO NET</b>			
Cash increase (decrease) BY OPERATING ACTIVITIES			
Operating loss	\$ (110,720)	\$ (411,600)	\$ (522,320)
Adjustments to reconcile operating loss			
To net cash used by operating activities:			
Depreciation	118,620	91,850	210,470
Provision for bad debts	30,288	-	30,288
Gain	(14,807)	-	(14,807)
Change in assets and liabilities:			
Receivables	121,070	4,710	125,780
Accounts and other payable	(1,000)	(10,800)	(11,800)
Net cash used by operating activities	<u>\$ (293,249)</u>	<u>\$ (100,840)</u>	<u>\$ (394,060)</u>
<b>Noncash investing, financial and financing activities:</b>			
Capital assets contributed	\$ 113,200	\$ 14,000	\$ 127,200
Loss on disposal of capital assets	(44,811)	-	(44,811)

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**LAFAYETTE CITY-NEIGH CONSOLIDATED GOVERNMENT**  
**SARASOTTA, LOUISIANA**

**COMBINED STATEMENT OF NET ASSETS**  
**GENERAL SERVICE FUNDS**  
**NOVEMBER 30, 1999**

	General Funds	General Funding	Self- Insurance
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash	\$ 41,348	-	-
Investments	494,801	-	4,291,407
Accrued interest receivable	5,708	-	48,779
Receivables, all other	164,494	29,488	-
Accounts receivable, net	490	11,118	81,048
Due from other funds	-	574	781
Prepaid items	-	31,124	-
<b>Total current assets</b>	<u>\$ 1,206,841</u>	<u>\$ 62,304</u>	<u>\$ 4,321,615</u>
<b>NONCURRENT ASSETS</b>			
Capital assets-			
Buildings, net	\$ 175,495	-	-
Equipment, net	167,811	49,341	-
<b>Total noncurrent assets</b>	<u>\$ 343,306</u>	<u>\$ 49,341</u>	<u>\$ -</u>
<b>TOTAL ASSETS</b>	<u>\$ 1,550,147</u>	<u>\$ 111,645</u>	<u>\$ 4,321,615</u>
<b>LIABILITIES AND NET ASSETS</b>			
<b>CURRENT LIABILITIES</b>			
Cash overdrafts	-	47,000	-
Accounts payable	141,831	2,118	140,140
Accrued salaries and benefits	35,871	4,495	-
Unpaid claims liability	-	-	2,494,818
Accrued compensated absences	75,774	2,188	-
<b>Total current liabilities</b>	<u>\$ 253,476</u>	<u>\$ 55,791</u>	<u>\$ 2,635,058</u>
<b>NONCURRENT LIABILITIES</b>			
Claims payable	-	-	2,324,110
Accrued compensated absences	120,824	-	-
<b>TOTAL NONCURRENT LIABILITIES</b>	<u>\$ 120,824</u>	<u>\$ -</u>	<u>\$ 2,324,110</u>
<b>NET ASSETS</b>			
Included in capital assets,			
net of accrued debt	\$ 461,444	47,566	-
Unencumbered (deficit)	470,811	281,118	16,687,667
<b>TOTAL NET ASSETS</b>	<u>\$ 932,255</u>	<u>\$ 328,684</u>	<u>\$ 16,687,667</u>
<b>Total liabilities and net assets</b>	<u>\$ 1,467,901</u>	<u>\$ 444,329</u>	<u>\$ 16,687,667</u>

Group Account - Location	Total
\$ -	\$ 216,427
4,195,593	7,274,927
22,694	79,178
-	933,400
715,803	944,184
48,499	41,889
-	31,124
<u>\$ 5,169,999</u>	<u>\$ 9,987,130</u>
\$ -	\$ 979,448
-	207,482
<u>\$ -</u>	<u>\$ 999,448</u>
<u>\$ 5,411,248</u>	<u>\$ 6,888,186</u>
\$ 628,440	\$ 482,444
93,118	195,433
7,717	66,384
9,958,999	3,418,533
-	31,124
<u>\$ 1,488,274</u>	<u>\$ 4,187,928</u>
\$ -	\$ 3,118,133
-	699,599
<u>\$ -</u>	<u>\$ 3,411,628</u>
\$ -	\$ 732,840
311,629	11,999,110
<u>\$ 311,629</u>	<u>\$ 12,000,110</u>
<u>\$ 6,921,126</u>	<u>\$ 8,188,541</u>

LAFAYETTE CITY-MAINE CONSOLIDATED STATEMENT  
 RECEIPTS, EXPENSES

CONTAINED HEREUNDER BY SERVICES, EXPENSES,  
 AND CHARGES IN THE MONTH  
 PERIODICAL SERVICE STATE  
 For the Year Ended October 31, 1953

	City of Lafayette	City of Maine	City of Portland
<b>Operating revenues:</b>			
Charges for services	\$ 3,454,740	\$ 347,894	\$ 1,400,000
Miscellaneous	110	-	3,107,870
<b>TOTAL OPERATING REVENUES</b>	<u>\$ 3,454,850</u>	<u>\$ 347,894</u>	<u>\$ 4,510,670</u>
<b>Operating expenses:</b>			
Cost of services rendered	\$ 3,098,370	\$ 319,883	\$ 8,114,083
Depreciation	100,440	10,000	-
<b>Total operating expenses</b>	<u>\$ 3,198,810</u>	<u>\$ 329,883</u>	<u>\$ 8,114,083</u>
<b>Operating income (loss)</b>	<u>\$ 256,040</u>	<u>\$ 18,011</u>	<u>\$ 696,587</u>
<b>Nonoperating revenues (expenses):</b>			
Investment earnings	\$ 11,000	-	\$ 144,000
Gains (loss) on disposal of assets (less)	(5,000)	(10,000)	-
<b>Total nonoperating revenues (expenses)</b>	<u>\$ 6,000</u>	<u>\$ (10,000)</u>	<u>\$ 144,000</u>
<b>Income (loss) before contribution</b>	<u>\$ 262,040</u>	<u>\$ 8,011</u>	<u>\$ 840,587</u>
Capital contributions	10,100	8,000	-
<b>Change in net assets</b>	<u>\$ 272,140</u>	<u>\$ 16,011</u>	<u>\$ 840,587</u>
<b>Total net assets, beginning</b>	<u>1,310,000</u>	<u>110,000</u>	<u>10,700,000</u>
<b>Total net assets, ending</b>	<u>\$ 1,582,140</u>	<u>\$ 126,011</u>	<u>\$ 11,540,587</u>

Group Hospital - Inpatient	TRUST
\$ 10,241,857	\$ 17,414,100
<u>5,044,000</u>	<u>3,210,100</u>
\$ 15,285,857	\$ 20,624,200
\$ 10,000,000	\$ 01,044,150
-	<u>311,150</u>
\$ 10,000,000	\$ 00,000,100
\$ 11,000,000	\$ 11,170,100
\$ 203,710	\$ 001,440
-	<u>000,770</u>
\$ 203,710	\$ 001,341
\$ 11,400,000	\$ 1000,000
-	<u>00,000</u>
\$ 11,400,000	\$ 1000,000
1,400,000	<u>400,000</u>
\$ 000,000	\$ 1000,000



LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

CONSOLIDATED STATEMENT OF FUND FLOWS  
INTERNAL SERVICE FUNDS  
For the Year Ended October 31, 2003

	CHRYSLER Vehicle Leasing	Control Leasing	F&E- Insurance
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Receipts from insured	\$ -	\$ -	\$ 1,100,000
Receipts from customers	1,680,000	300,000	-
Payments to suppliers for goods and services	11,170,000	(800,000)	11,000,000
Payments to employees	11,100,000	100,000	-
Payments for claims	-	-	11,000,000
Other receipts	300	-	1,000,000
Net cash provided (used) by operating activities	<u>\$ 100,300</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>			
Increase (decrease) in cash equivalents	\$ -	\$ 100,000	\$ -
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Interest earnings	\$ 40,000	\$ -	\$ 100,000
Gain (purchase) of investments	(300,000)	-	100,000
Net cash provided (used) by investing activities	<u>\$ (260,000)</u>	<u>\$ -</u>	<u>\$ (200,000)</u>
<b>Net increase in cash and cash equivalents</b>	<u>\$ (160,000)</u>	<u>\$ -</u>	<u>\$ (100,000)</u>
Balance, beginning of the year	<u>80,000</u>	<u>-</u>	<u>100,000</u>
Balance, end of the year	<u>\$ (80,000)</u>	<u>\$ -</u>	<u>\$ (0)</u>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>			
Operating income (loss)	\$ (200,000)	\$ 100,000	\$ (200,000)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation	100,000	10,000	-
Change in assets and liabilities:			
Receivables, net	100	10,000	(20,000)
Due from other funds, net	-	(500)	20,000
Inventory	100,000	5,000	-
Prepaid income	-	5,000	-
Accounts and other payables	100,000	1,000	100,000
Net cash provided (used) by operating activities	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>
<b>INVESTING, CAPITAL AND FINANCING ACTIVITIES:</b>			
Capital assets contributed	\$ 20,000	\$ 5,000	\$ -
Gain (loss) on sale of investments	-	-	100,000
Loss on disposal of capital assets	(5,000)	10,000	-

WONG Hospital		Total	
	Exp./Inv.		
D	20,000,000	D	10,702,400
	-		0,000,000
	1400,7000		10,000,000
	1470,0000		10,070,000
	221,700,0000		114,000,0000
	100,000		0,000,000
<u>D</u>	<u>21,602,400</u>	<u>D</u>	<u>11,702,400</u>
D	100,000	D	110,000
P	200,000	D	110,000
	1,000,000		0,000,000
<u>D</u>	<u>1,000,000</u>	<u>D</u>	<u>0,000,000</u>
D	-	D	000,000
	-		000,000
<u>D</u>	<u>-</u>	<u>D</u>	<u>000,000</u>
D	11,000,000	D	10,070,000
	-		110,000
	700,0000		700,000
	11,000		00,000
	-		110,000
	-		0,000
	200,000		101,000
<u>D</u>	<u>11,000,000</u>	<u>D</u>	<u>10,701,000</u>
D	-	D	00,000
	170,000		000,000
	-		000,000

LAURENCE CITY-SALEM CONSOLIDATED GOVERNMENT  
 LAURENCE, GEORGIA  
 COMBINED STATE  
 CAPITAL COUNT FUND

BALANCE SHEET  
 GOVERNMENTAL FUND  
 DECEMBER 31, 1993

ASSETS	
Due from other governmental agencies	\$ 277,180
Interest receivable	<u>28,400</u>
Total assets	<u>\$ 305,580</u>
LIABILITIES	
Cash overdrawn	\$ 168,750
Accounts payable	17,400
Due to other governmental agencies	59,100
Due to other governmental agencies	1,330
OTHER LIABILITIES	<u>29,900</u>
TOTAL LIABILITIES	<u>\$ 266,480</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
 LAFAYETTE, LOUISIANA  
 COMPOUND GAIN  
 CENTRAL COURT FUND

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
 TO THE STATEMENT OF NET ASSETS  
 October 31, 1992

Total fund balance - governmental funds	0	-
Total net assets reported for governmental activities in the statement of net assets in different classes:		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. These assets consist of -		
Furniture and equipment, net of \$187,640 accumulated depreciation		<u>27,774</u>
Net assets of governmental activities	0	<u>27,774</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
 LAFAYETTE, LOUISIANA  
 COMBINED BUDGET  
 ORIGINAL-2000 BUDGET

FINANCIAL PERFORMANCE SCHEDULE  
 For the Year Ended October 31, 2000

	Original Budget	Final Budget	ACTUAL	Variance with Final Budget Positive Negative
<b>Revenues:</b>				
Intergovernmental -				
Federal grant	\$ -	\$ 47,700	\$ 5,417	\$ 114,000
Commissions from local				-
government	10,224	11,412	10,011	114,570
Charges for services	69,000	74,000	70,511	3,500
Fees and tariffs	100,000	101,000	170,000	64,000
License earnings	-	-	171	170
Miscellaneous	715,731	761,120	760,011	64,407
<b>Total revenues</b>	<b>\$ 1,110,000</b>	<b>\$ 1,095,232</b>	<b>\$ 1,116,510</b>	<b>\$ 20,440</b>
<b>Expenditures:</b>				
General government	1,414,070	1,460,111	1,454,000	60,110
Excess (deficiency) of revenues over expenditures	\$ (3,170,110)	\$ (1,170,671)	\$ (3,337,490)	\$ 70,419
<b>Other financing sources:</b>				
Transfers from primary government	1,170,110	1,170,671	1,094,000	770,489
<b>Net change in Fund balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Fund balance, beginning</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund balance, ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

LAKEVIEW CITY-PARKER CONSOLIDATED GOVERNMENT  
 LAKEVIEW, WYOMING  
 COMBINED FINIS  
 GENERAL FUND FUND

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,  
 AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS  
 TO THE STATEMENT OF ACTIVITIES  
 For the Year Ended October 31, 2011

THE CHANGE IN FUND BALANCE - LOCAL GOVERNMENTAL FUNDS	0	-
THE CHANGE IN NET ASSETS REPORTED FOR GOVERNMENTAL ACTIVITIES in the statement of activities is different because:		
The net effect of transactions involving disposition of CAPITAL ASSETS IS TO DECREASE NET ASSETS.	(1,744)	(1,744)
GOVERNMENTAL FUNDS REPORT CAPITAL OUTLAYS AS EXPENDITURES. However, in the statement of activities the cost of these assets is allocated over their estimated useful lives and is reported as Depreciation expense. This is the amount by which depreciation (198,000) exceeds capital outlays (19,251) in the current period.	<u>118,749</u>	<u>118,749</u>
CHANGE IN NET ASSETS OF GOVERNMENTAL ACTIVITIES	<u>1</u>	<u>(11,701)</u>

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COMPLIANCE AND INTERNAL CONTROL  
AND  
OTHER GRANT INFORMATION



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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**

John O'Brien  
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Council of Lafayette, Louisiana

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We have audited the financial statements of Lafayette City-Parish Consolidated Government, as of and for the year ended October 31, 2009, and have issued our report thereon dated April 21, 2010. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

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**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 these provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance that are required to be reported under Government Auditing Standards which are described in the accompanying schedule of findings and questioned costs as items 2800-P through 2800-11.

**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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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 2002-1 through 2002-4 and 2003-02.

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 could not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, of the reportable conditions above, we consider all items, except 2002-3 and 2002-4 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, Becki, Lewis & Adams, L.L.P.*

Lafayette, Louisiana  
April 13, 2004



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REPORT OF COMPLIANCE WITH REQUIREMENTS APPLICABLE  
TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER  
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-115

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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-115 Compliance Requirements that are applicable to each of its major federal programs for the year ended October 31, 2003. 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 the 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 auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-115, "Audit of States, Local Governments and Non-Profit Organizations." These standards and OMB Circular A-115 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 would 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 these 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 these requirements.

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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, 2002. However, the results of our auditing procedures disclosed instances of 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 2002-13 through 2002-18 and 2002-17.

#### Internal Control over Compliance

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

We noted certain matters involving the internal control over compliance and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over compliance that, in our judgment, could adversely affect Lafayette City-Parish Consolidated Government's ability to administer a major Federal program in accordance with applicable requirements of laws, regulations, contracts and grants. Reportable conditions are described in the accompanying schedule of findings and questioned costs as items 2002-13 through 2002-17.

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 weaknesses 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 that the items described above are material weaknesses.

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

*Broussard, Becki, Fowler & Aneany, L.L.P.*

Lafayette, Louisiana  
April 11, 2003

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ended October 31, 1992

Section 1. Summary of Auditors' Results

Financial Statements

Type of auditors' report issued: adverse on aggregate financially presented component units; unqualified on all other opinion units.

Internal control over financial reporting:

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

Noncompliance material to financial statements noted?    Yes    No

Federal Awards

Internal control over major programs:

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

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

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

Identification of major programs:

CFDA Number	Name of Federal Program
14.018	Community Development Block Grant
20.003	Federal Transit Formula Grants
83.044	Public Assistance Grants

Dollar threshold used to distinguish between Type A and Type B programs: \$250,000.

Auditor qualified as low-risk auditor?      \_\_\_ Yes       X  No

## Section II. Financial Statements Findings

### 5192-1 Coding of Disbursements

**Findings:** In order to properly report financial activity, disbursements must be recorded in the proper general ledger accounts. During the course of the audit, we encountered several instances where disbursements were miscoded. In the utilities system alone, the miscodings amounted to \$1.4 million and consisted of the following:

1. Tree trimming charges coded to underground lines instead of overhead lines;
2. Security services coded to office supplies instead of outside services;
3. Chemicals coded to miscellaneous general expense instead of supplies and;
4. Pole replacements coded to an accounts receivable account instead of an expense account.

Audit adjustments were made to properly reflect the activity. In addition, there were amounts coded incorrectly in other funds examples of which are lease payments coded to contractual services instead of equipment rental and janitorial services coded to janitorial some months and contractual services other months.

**Recommendation:** Disbursements should be charged to proper general ledger accounts.

**Management Response:** Steps have been taken to correct the miscodings of disbursements. Personnel who are in charge of coding payments have been instructed on the proper use of account codes appropriate for each of the deposit types coded in the finding. Utilities System personnel involved in processing payments will receive remedial training to reduce coding errors. With regard to the pole replacement coding error, the amounts charged against the receivable will be written off to an expense account, since the likelihood of recovery from the contractor or its insurer is remote.

### 5192-2 Repairs Performing Arts Center Reserve Fund (RF&CC)

**Finding:** The problems detailed below relate to RF&CC.

1. When recomputing convenience fees, it was noted that in 1 out of 5 events tested, the fee was under collected because one type of sales was omitted in error.

3. There is a weakness in internal controls over the handling of sales tax collections on the various events at SPACC. Sales taxes were collected on six events in the current year. But taxes were paid on only one of the events and the amount paid did not agree to the amount collected. In addition, a refund was requested on an event that taxes were not paid on and it appears that other refunds were requested and received during the year that SPACC was not entitled to. As a result of this, it appears that SPACC owes taxes in the amount of \$9,807 in year end.
3. Once again this year, there was an inability to reconcile SPACC's records with the accounting records. The amount available to be transferred, as computed by SPACC personnel, does not agree to the amount available to be transferred per the accounting records. This year the amount available is \$26,408 more than that computed by SPACC personnel. In addition, accounting is not provided the relevant information to record the activity in a timely manner. The October 31, 2002 financial statements received by us to be audited included only two months of activity (November 2001 and December 2001).
4. As of October 31, 2002, SPACC personnel had not invoiced one of the processors for the 51-51 service fees. These should be invoiced on a timely basis.
5. A personal check from a SPACC employee was returned for insufficient funds and this was not taken care of by the employee until approximately three months after the incident occurred.

**Recommendation:** Procedures should be established to ensure that the amount of convenience fees collected is accurate, that sales taxes are properly remitted on a timely basis and that amounts owed SPACC are recorded in a timely manner. Procedures should also be established to ensure that the activity related to SPACC be provided to accounting timely to allow posting of the general ledger timely.

In addition, a policy should be adopted prohibiting the cashing of employees' personal checks. If a check received from an employee to purchase tickets is returned for insufficient funds this should be resolved in a timely manner.

**Management Response:**

1. A review of the convenience fee computation will be done, and changes will be implemented to ensure that the appropriate amount of fees are collected.
2. Reynolds Center personnel have met with both the State Department of Revenue and the Public School Board Tax Division. The taxes due have been set and is the process of being remitted. This finding should not re-occur as Ticketmaster is now responsible for collecting, reporting, and remitting all sales taxes due on taxable events.



3. Personnel have again been instructed on the importance of providing documentation timely to the Accounting Division and procedure changes have been put in place to ensure that this happens. Prior to the next audit, Raymond Center Staff will research the issue of reconciling items between SPAC and Accounting, will meet with the auditors to discuss these issues and will develop a corrective action plan to eliminate this finding.
4. Series fees are required to be paid prior to the first scheduled event in the promoter's program series. The uncollected fees, referred to in the finding, have been invoiced and collection is forthcoming.
5. The employee involved has been counseled. To prevent a similar occurrence, an employee not associated with the box office operations will now handle returned checks. This employee will handle notification and collection of all checks returned for insufficient funds.

#### **8000-3 Loans Receivable**

**Finding:** Loan receivable subsidiary ledgers maintained for the various loan programs (i.e., LPTA, MS, CDB-Subak and CDB-First Time Homebuyers) are not being reconciled to the general ledger. At year end, the subsidiary ledgers for each of these types of loans did not agree to the general ledger. This is a repeat finding.

**Recommendation:** The subsidiary ledgers should be reconciled to the general ledger on a regular basis.

**Management Response:** Accounting will work more closely with Community Development to reconcile these subsidiary ledgers. The spreadsheets currently prepared by Community Development will be reviewed and any changes needed will be effected.

#### **8000-4 Drug Court Off Implementation Grant**

**Finding:** When the final request under this grant was made, it was based on the expenditures recorded in the grant fund. However, subsequently, it was discovered that those expenditures were overstated due to charges being recorded in the fund that should not have been (i.e., ending STOPS). As a result, more grant funds were received under this grant than was allowable. In addition, a match was required on this grant. When the final request was made, a large portion of the match was omitted from the request causing the grantee some concern as to whether the match had been met. It took an several attempts before we were able to obtain the match information. The first amount provided to us was less than the required amount. We were then provided with another amount which indicated that the match had been met. However, because this information was not readily available we are unsure as to the accuracy of it.

**Recommendation:** Only allowable expenditures should be requested for reimbursement and procedures should be established to properly track expenditures that are being claimed as matching under the grant.

**Management Response:** The Drug Court Coordinator has attended training and has gained a greater understanding of the allowable expenditures under the Federal Grants program. With future grants, the following procedures will be followed: (1) the grant application will be thoroughly reviewed for the stipulations relating to allowable expenditures; (2) proper match requirements will be identified; (3) expense reports and match contribution charts will be completed monthly; and, (4) the quarterly report will be completed timely and reviewed to ensure that all expenditures have been reconciled with the general ledger.

#### **#0002-a Drug Court Program**

**Finding:** The problems detailed below relate to the Drug Court Program.

1. The expenditures of the Drug Court Program funded by a grant are recorded in a separate fund from those funded by non-grant monies. The 2001-2002 grant expired June 30, 2002. However, expenditures continued to be charged to the grant fund causing the fund to not zero out at year end. In addition, a charge was recorded in the grant fund which should have been recorded in the Non-Grant Fund. Audit adjustments were made to properly reflect the expenditures in the proper funds at year end. For the grant funds, there was no reconciliation between the amounts requested and the general ledger at year end.
2. A portion of the grant is Federal money (FANF) and a portion is State money (non-TAMF). The revenue is not being accounted for on the general ledger between these two sources of funding. The entire amount is reported as non. When requests are made, the Court indicates the portion related to the TAMF clients and the portion related to the non-TAMF clients. In order to do this, a list is maintained of each type and based on that list a percent is calculated to apply to the amounts being requested. We tested the supporting documentation for five TAMF clients, selected at random, to determine if the eligibility requirements were met. For one client tested, the documentation did not support paternity as required and this individual was used in the TAMF calculation for the entire year.
3. The Drug Court Non-Grant Fund receives money orders from clients for an administrative fee. The charge, per client, ranges from \$5 - \$10 per week. However, because some clients do not have sufficient funds to pay this charge, the court accepts whatever amount the client can pay. During the year, it is apparent that deposits were not being made in a timely manner as we came across a deposit in the amount of \$8.00 in September which was made up of numerous money orders which had obviously been held for awhile before being deposited.

**Recommendation:** Our recommendation consists of the following:

1. Procedures should be established to ensure that only allowable expenditures are charged to the grant funds and the amounts requested for reimbursement under the grant should be reconciled to the general ledger on a regular basis.

3. The revenue recorded on the general ledger should be properly apportioned between Federal and State funding based on the requests.
3. Procedures should be established to ensure that eligibility of the TANF clients is properly determined.
4. Procedures should be established to ensure that deposits are made on a timely basis.

**Management Response:**

1. The same procedures as discussed in Finding #0003-4 will be utilized to ensure that expenses are allowable and reconciled to the general ledger.
2. Drug Court Personnel will meet with the Accounting and Budget Divisions to resolve the issue of TANF vs. non-TANF revenue. As of February 1, 1991, the following guidelines were instituted for TANF eligibility documentation: Each client will complete a data sheet identifying dependents. The client will have 14 days to provide appropriate documentation as to his/her support of the identified children. Each month a list of the TANF eligible clients will be filed with the monthly expense report.
3. New procedures have been put in place to ensure that deposits are made in a timely manner and are balanced to receipts.

**#0003-5 L&LE Grants**

**Finding:** The 1980-1991 grant fund had no activity in the current year. However, the balances due from other agencies at October 31, 1991 are still outstanding. The agencies have not been billed the amounts due from them.

For the 1991-1992 grant fund, the current year activity had not been recorded in the fund. The amounts were recorded in the Criminal Court Fund. In addition, in the process of recording the current year activity, it was discovered that one of the quarterly grant payments had not been received by the Government. The amount was apparently deposited by the 18<sup>th</sup> Judicial District in error instead of forwarding it to the Government. This error was uncorrected until the audit.

**Recommendation:** Agencies should be billed amounts owed by them and procedures established to ensure that requests are received and deposited and that activity is recorded in the proper fund.

**Management Response:** The grants referenced above have been completed and the corrections discussed by the auditors are in the process of being done. All outstanding amounts will be billed. Employees responsible for recording the activity in these types of grants have been made aware of the proper procedures.

#### **#1881-7 Payments to Neighborhood Association and Parish Wide League**

**Finding:** Although management indicated that corrective action had been taken related to this finding which was included in the prior year audit, we selected two current year payments, one in August 2002 and one in September 2002, and both of these were paid based on internal memo. When we contacted the Parks and Recreation Department for the support, we were unable to obtain it.

**Recommendation:** Additional documentation should be attached to the memo to support the payment amount.

**Management Response:** The corrective action plan referenced in the above finding was not fully implemented in the last audit year. In that, not all of the additional documentation was being attached to the bill forms. The system has been modified to have the additional documentation for submittals kept on file by the departmental secretary, and a copy of this documentation will be forwarded to the departmental budget analyst.

#### **#1881-8 Temporary Employees**

**Finding:** There still exists a weakness in controls over the documentation of the use of temporary employees in the Parks and Recreation Department. We selected one pay period and attempted to reconcile the hours paid to the various employees to the work schedules. None agreed.

**Recommendation:** Procedures should be established to require schedules to be prepared to document when and where part time employees are working based on actual hours worked.

**Management Response:** A system was implemented to address this item from the prior year's audit. However, some amendments and modifications are needed. Duplication of efforts will be reduced to eliminate clerical errors. The divisional clerk will review submittals to ensure compatibility with the timesheets. The Departmental secretary will conduct a final review. Any discrepancies with the schedule and the timesheet will be returned to the divisional manager for correction.

#### **#1881-9 Charter Violation**

**Finding:** The Fire and Police Civil Service violated Section 5-05 of the Home Rule Charter by incurring liabilities for professional services in excess of its available budget appropriations. In reviewing previous FYR period periods, it appears the situation has been ongoing with prior year invoices not paid and presented for payment in a subsequent fiscal year against a new appropriation.

**Recommendation:** The Fire and Police Civil Service Board should review STAGS Ltd with regard to in what they should involve legal services and attempt to pay within its adopted appropriation. If additional funds are needed, the Board should propose a budget revision and only upon adoption of such revision by the Council proceed with engaging legal

services. A majority vote of the Board should be required to employ legal council on matters, as opposed to the method previously utilized; whereby, the Board's Chair assumed responsibility to engage legal services, or individual Board members consulted Council on legal issues. The Board should also work closely with the Government's legal Department to assist them in complaints that involve Board members individually to quickly have the court dismiss them personally in such actions.

**Management Response:** The Lafayette Municipal Fire and Police Civil Service responded to this finding as follows:

"As stated to the auditors, previously all incurred legal expenses are related to Board matters which we are obligated to handle in accordance with La. Constitution as well as the provisions of the Revised Statutes 33:2873, et. c

The Board was placed in this position by the Lafayette City-Parish Council during the 2001-2002 fiscal year, when legal expenses were not funded. The Council placed monies in their reserves. They requested that as the bill came in, that we could come back before them.

As is well apparent the Council has failed to provide adequate appropriations on an annual basis to enable the Board to effectively carry out its duties. All incurred legal expenses were for matters before the Fire and Police Civil Board, including appeals, litigation, rule changes and other Board matters."

#### **8888-10 Audit Submission**

**Finding:** State law requires audit reports to be completed and submitted six months after the fiscal year ends. The Government's audit report was not complete until after the deadline imposed by State law.

**Recommendation:** In the future, the audit report should be completed within the time required by State law.

**Management Response:** During this fiscal year, the Lafayette Consolidated Government implemented new reporting requirements as directed by GASB Statement No. 34, "Basic Financial Statements and Management's Discussion and Analysis." The complexity of this implementation is the primary reason that the audit was not completed and submitted by the six-month deadline. Much of the work involved in complying with the new GASB regulations entailed gathering and reporting data from prior years. These types of tasks will not have to be repeated in future years and will allow the audit to progress in a more timely manner. In addition, extensive implementation tasks were required by the auditing firm that caused further delays in the submission of the audit. The Accounting Division will continue to work with the auditors to design and maintain needed schedules throughout the year.

#### 83002-11 Mosquito Control Program

**Finding:** The contract for the Mosquito Control Program provides a monthly amount of up to \$4,000 for a public education program. However, the program must be pre-approved in writing by the contract monitor. We tested the monthly invoices submitted under the contract. For the months of May 1982 through October 1982, the contractor was paid \$20,700 for such a program. However, we were only able to locate the required pre-approval for the month of October. The contractor was paid \$4,000 for that month.

**Recommendation:** Contract provisions should be adhered to.

**Management Response:** In the future, the contractor will provide a program document detailing the intended activities for the "Public Education" component of the contract. The plan will be reviewed at the regular monthly meetings between MOJ and the contractor. After examination, the approval for the costs will be made in writing. A copy of the approved program document, including any modifications and compensation amounts, will be included in the monthly report.

#### 83002-22 Fixed Assets

**Finding:** With the implementation of GASB Statement 14 in the current year, the Government was required to capitalize and depreciate fixed assets. There were a number of problems identified related to this requirement which are detailed below.

1. As in the past, the Purchasing and Property Management Division (Property) prepared a reconciliation of their additions to the additions recorded in the accounting records as expenditures. However, neither Property nor Accounting received the differences. In order to reflect fixed assets at the end of the year, Accounting recorded them at the value reflected by Property. However, this caused problems with the government-wide financial statements because current year additions did an adjustment to current year expenses, and in this case the amount added by Property was not the amount expended, and therefore the adjustment was not accurate.
2. In addition to the problem identified above, the following items also caused reconciling problems:
  - a. Cash charges were not properly identified on the depreciation schedule as either current or prior year activity; and
  - b. Current year additions on the depreciation schedule did not always have dates that were in the current year.
3. There is currently no mechanism in place to identify and capture construction in progress which is necessary for the preparation of the government-wide financial statements.

In conclusion, the information needed to properly record the fixed assets as required by Statement 34 was not provided.

**Recommendation:** Procedures should be established to ensure that current year additions reflected on the depreciation schedule agree to the capital outlay expenditures. Any differences between Property and Accounting should be properly resolved. In addition, some type of mechanism should be put in place to identify and capture costs related to construction in progress.

**Management Response:** Both the Accounting and Purchasing Divisions are aware of the problems that exist with regard to the property reports, the reconciliation process and the information needed for better 3400 34 reporting. The Divisions and Information Services have begun a series of meetings to review each step in the process, make corrections, and improve the overall reporting for fixed assets. Accounting and Purchasing personnel will work more closely to reconcile, identify and correct problem areas quickly. A method to capture and report construction in progress is currently being devised.

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

#### 28.587 Federal Transit Formula Grant

##### **2800-13 Disadvantaged Business Enterprises (DBE)**

**Finding:** Each year, LCC must set, as a goal, a percent of their expenditures that will be made to DBEs. They must then file quarterly reports (report of DBE Awards and Commitment) that indicate the actual percentage set. The reports filed in the current year were incorrect. A large DBE contract was omitted causing the reported DBE goal achieved to be understated. In addition, the total contract awards amount was wrong for the first and fourth quarters. When we questioned the individual who prepared the reports, revised reports were prepared and submitted. We obtained copies of these and found that the fourth quarter report was still inaccurate. The total contract awards to date was understated. This resulted in the achieved percent being overstated.

**Recommendation:** Procedures should be established to assure the accuracy of the reports required to be submitted under the grant.

**Management Response:** The following procedure has been implemented: When DBE contracts are awarded, the Small Business Coordinator will research to ensure all payments to DBE are included in the quarterly reports. The results of the search will be compared to the hard copy reports received.

##### **2800-14 FTA Quarterly Narrative Reports**

**Finding:** We were unable to obtain the quarterly FTA reports submitted by LCC and as a result were unable to test them for accuracy. These reports were apparently submitted to the grantor electronically, and a hard copy was not retained.

**Recommendation:** A copy of the reports filed should be maintained on file at ACS.

**Management Response:** Procedures have been changed to address this finding. At the time the quarterly report is submitted electronically, a hard copy will be sent to accounting for retention for the audit.

**2002-18 Davis-Bacon Act**

**Finding:** The Davis-Bacon Act requires that contractors and subcontractors submit payroll information along with certifications indicating that laborers and mechanics were paid the prevailing wage rates established by the Department of Labor for the locality at the time of the construction. We tested the payroll information submitted for one pay period, selected at random, on the Multi-Modal Project and although the rates paid complied with the prevailing rates, the certifications were not on file.

**Recommendation:** Certifications should be obtained as required.

**Management Response:** On all present and future construction contracts, contractors will be required to adhere to the Davis Bacon Act by submitting the statement of compliance along with submission of weekly payrolls for all contracts over \$2,500. As a further check, payrolls with accompanying certification will continue to be copied to Community Development for verification of compliance with the Good Faith Efforts, Prevailing Wage Rates, Contract Work Hours, and Safety Standards Act.

**14.228 E.C.M.E. Investment Partnership Program**

**14.228 Community Development Block Grant**

**2002-18 Program Income and Disburse for Enhancement**

**Finding:** The amount of program income related to the loan program is recorded in the loan fund as the payments are received and is entered into the federal grant system at the same time. However, at the end of the year, the majority of the amount of program income had not been transferred out of the loan fund to the appropriate grant funds. As a result of this, there was much confusion in the accounting records as to what amount of grant expenditures were funded by the grant and what amount was funded by program income. We received an adjustment in the amount of \$ 382,042 to transfer the program income amount not previously transferred out of the loan fund to the appropriate grant funds. However, after examining the adjustments, it appears that there were amounts collected on one date, in particular, that were not transferred as it should have been. We were unable to obtain a true reconciliation of the amount entered into the federal grant system as program income to the amount transferred to the grant funds in order to ensure that all program income had been properly transferred. In addition, in the current year, the total grant revenue, after audit adjustments, was \$144,989, prior year receivable was \$104,044 and current year receipts were only \$8,134 which indicates that payments are not being made timely. This appears to be the result of the confusion over the handling of the program income.



**Recommendation:** A policy needs to be adopted establishing the criteria for determining which loan repayments are considered program income. Once this is done, collections should be transferred out of the loan fund to the appropriate grant funds at the time they are received which would conform with the way they are handled in the federal grant system. In addition, requests should be made timely.

**Management Response:** Community Development and the Accounting Division met with the auditors before the D/00 audit was completed to discuss this issue. All loan repayments will be considered as part of the revolving loan fund. At the time that funds are to be used for a different purpose, they will be identified as program income, and the appropriate transfers made. This procedure should also alleviate the problem of making timely draw requests.

**EE-144 Federal Emergency Management Agency (FEMA)**

**W1001-17 Equipment Usage**

**Finding:** When testing the requests for reimbursements submitted under this grant, we randomly selected three claims for equipment usage. For one of the claims selected, which was for Public Works Department equipment usage, we were unable to obtain support for the amounts claimed as hours of usage. In addition, the majority of rates used on this claim did not agree to the listing of rates rates provided to us and we were unable to obtain additional information to support the rates used. The total amount related to this claim was \$147,189.

**Recommendation:** An effort should be made to put together the information which supports the amounts claimed and to locate whatever support there is for the rates used.

**Management Response:** Public Works personnel are currently researching the documentation to support the amounts claimed and to locate support for the rates used.

MONROE CITY-PARISH CONSOLIDATED GOVERNMENT  
MONROE, LOUISIANA

SCHEDULE OF PRIOR FINDINGS  
Year Ended October 31, 1993

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

**Finding #2003-1 Accounts Payable - Municipal Charges**

**Recommendation:** All accounts involved should be reconciled on a monthly basis.

**Current Status:** In order to ensure on-going balancing between the Utilities System Fund and the Environmental Services Fund, accounting has reviewed its processes and has corrected the reporting deficiencies. There are some outstanding problems that Accounting personnel will work with the auditors to correct during the 2004/2005 audit process.

**Finding #2003-2 Security Deposits**

**Recommendation:** Reconciliations should be prepared on a monthly basis and balances reflected in the general ledger should be accurate and supported.

**Current Status:** This finding has been discussed fully with the appropriate personnel. Procedure changes have been made to ensure that monthly reconciliations to the consolidated cash, the liability account, and the subsidiary ledger are done. Technical assistance from CNS was received and the reports used for reconciliation were refined and/or corrected. At October 31, 1993, there existed an out of balance amount of approximately \$10,000. This amount is the cumulative effect of prior years and will be written off. The security deposit interest reports were also written by the programmers and this will provide more accurate and complete information.

**Finding #2003-3 Utilities System Fund Accounts Receivable**

**Recommendation:** General ledger should be reconciled to the subsidiary ledger on a monthly basis.

**Current Status:** Technical assistance was obtained and several of the computer reports used in the reconciliation process were refined and/or corrected. Reconciliations are done on a monthly basis. At fiscal year end October 31, 1993, there is an out of balance amount of approximately \$48,000. The majority of this amount can be attributed to the cumulative effect of prior year errors. It is the intention of Accounting to write off this amount and bring all balances current.

**Finding #2001-4 Cash Receipts**

**Recommendation:** The monthly recap report and the CTR reports should be balanced daily.

**Current Status:** The receipts fund is balanced daily to the bank. Any discrepancies between the CORE cash receipts reports and the CTR cash receipts reports are reconciled. Staff has been instructed to insure that any adjustments or payments associations are reflected on both reports.

**Finding #2001-5 Timeliness of Billings to Other Entities**

**Recommendation:** The Judges should be billed as soon as possible and procedures should be established to ensure that bills are sent out on a timely basis in the future.

**Current Status:** The Drug Court coordinator and the assigned led Grant Accountant are working together to ensure that all bills to external entities are filed in a timely manner. The above reference amounts receivable in addition to the amounts owed for FY 2001/02 have been billed and collection is expected in the next two weeks.

**Finding #2001-6 Timeliness of Prior Year Expenditures**

**Recommendation:** Journal vouchers should be reviewed prior to being processed to ensure that prior year expenditures are not being transferred from one fund to another unless it be to correct an error.

**Current Status:** Most journal vouchers referred to were done in error. Accounting personnel have been made aware of the error and are being cognizant of transfers between work orders and between funds.

**Finding #2001-7 Accounts Receivable for Grass Cutting**

**Recommendation:** The general ledger should be monitored by an individual knowledgeable with the operations of the fund that knows there are invoices, other than amounts added to the tax roll that should be recorded in accounts receivable at year end.

**Current Status:** The omitted invoices represented amounts due from various railroad companies for grass cutting and maintenance of the rail beds and right of ways. These invoices have been recorded in the proper accounts receivable. Both Accounting personnel and Customer Service personnel are knowledgeable of the invoices, and Accounting is monitoring and reconciling the general ledger accordingly.

**Finding #2001-8 General Ledger Monitoring**

**Recommendation:** An effort should be made to resolve the balances discussed above and, in addition, the general ledger should be monitored on a regular basis to ensure balances are accurate.

**Current Status:** On-going monitoring of the general ledger has been discussed with Accounting personnel. Personnel assigned to specific funds are reviewing general ledger accounts on a monthly basis and Accounting Management follows through with a quarterly review as well.

**Finding #1991-9 Retainage Payable**

**Recommendation:** Reconciliations should be performed on a regular basis.

**Current Status:** Accounting personnel have been made aware of the importance of reconciling the retainage account. Regular reconciliations have been performed throughout the year.

**Finding #1991-10 Payable Retention Home Care Billings**

**Recommendation:** Billing procedures should be reevaluated to ensure that accurate bills are being sent to the entities. In addition, the billing register should be reviewed by someone other than the preparer on a monthly basis to ensure its accuracy.

**Current Status:** A spreadsheet has been developed to make the billing procedure more efficient. If there is an overpayment by any parish for refund housing of a juvenile, those monies will be sent to Accounting with a letter of explanation and asking that the funds be returned.

**Finding #1991-11 Parking Garage Revenues**

**Recommendation:** The report should be reconciled to the general ledger on a monthly basis.

**Current Status:** Accounting staff and Parking staff worked together to reconfigure/re-write the Parking Garage Cash Receipts report. The report does balance with the general ledger.

**Finding #1991-12 MPTVA Loan Receivable**

**Recommendation:** The subsidiary ledger should be reconciled to the general ledger on a regular basis.

**Current Status:** Beginning on March 1, 2002, a daily spreadsheet of MPTVA deposits were created. The spreadsheet included date, loan name, amount of payment and how much was applied to principal and interest. This information is sent to the Accounting Department on a weekly basis. However, at this time, the amount from the spreadsheet does not reconcile with the general ledger. Accounting personnel are working with Community Development to verify the discrepancies. Finding is repeated in the current year audit on 2002-3.

**Finding #2001-13 Payments to Neighborhood Association and Parish Wide League**

**Recommendation:** Additional documentation should be attached to the memo to support the payment amount.

**Current Status:** The original corrective action plan has been put in place. Payments now include information regarding reimbursements from other entities and backup documentation is on file at the administrative Office of the Department of Parks and Recreation. However, problems were encountered during the current year audit and this finding is therefore repeated as 2002-7.

**Finding #1901-14 Construction Contract**

**Recommendation:** The contract file should be updated to include the required information.

**Current Status:** The Purchasing Department is monitoring contracts and subsequent payments for compliance. The contract days completed are compared to the percentage of work completed (based upon the percentage paid against the total contract price).

**Finding #1901-15 View Chase Golf Course**

**Recommendation:** The overage account should be investigated and resolved on a daily basis and if the difference relates to pro shop sales it should not be deposited in the general ledger.

**Current Status:** The Golf Pros have been notified that they have 30 days to provide documentation to support any claims for overages in this account. Since no claims have been made from the View Chase Golf Pro, LCC feels that the amount in this account is a true overage and is properly recorded as such. Parks and recreation personnel continue to work with the golf pro to reduce the amount in the cash short/over account.

**Finding #1901-16 Hermann Performing Arts Center Reserve Fund (HFA00)**

**Recommendation:** The following recommendations are provided:

Policies and procedures should be established to address the weaknesses noted in the tax office procedures above. These would include requiring that deposits be made on a daily basis and in sequence; prohibiting the cashing of employee personal checks; prohibiting the tax office manager from verifying the other cash drawers on the days that she runs a drawer; requiring that voided tickets be maintained; and prohibiting the processing of credit card advances.

An effort should be made to determine the reasons for the \$18,738 difference between the amount available and the amount required to be transferred. Also, attempts to locate the support for the \$18,738 of deferred revenue. In the future, support should be obtained for all items and a continued effort should be made to reconcile BRAC's records and the accounting records.

**Current Status:** The following changes in box office procedures have been made:

1. daily collections are not being held nor are deposits made out of business.
2. effective in April 2001, personal checks are no longer being cashed in the box office.
3. When the box office manager operates a cash drawer, the drawer is being verified by another individual and during these times, the manager does not verify the drawers of other cashiers.
4. Voided tickets are now on file for inspection.
5. ATM type transactions and credit card advances have been stopped.

Information supporting the \$18,832 related to the ticket sales referred to in the finding was forwarded to the auditors for review. The disputed amount of \$18,738 is still an open finding. Heymans Center personnel are not able to explain the difference at this time. Research into the discrepancy will continue. A similar finding is reported in the current year audit at 2000-3.

#### **Finding 2000-17 Temporary Employees**

**Recommendation:** Procedures should be established to require schedules to be prepared to document when and where those part time employees are working based on actual hours worked. In addition, permanent part time employees should be classified as such in the budget and general ledger.

**Current Status:** The original corrective action plan has been put in place. Time sheets reflect actual days and hours worked by employees and supporting work schedules are on file at the Administration Office of the Department of Parks and Recreation. However, problems were encountered during the current year audit and this finding is therefore repeated at 2000-8.

#### **Finding 2000-18 Timely Submission of Devices**

**Recommendation:** invoices for reimbursement on these projects should be prepared immediately and in the future, on a monthly basis as costs are incurred.

Current Status: New personnel have been put in charge of monitoring the above grants and making timely reimbursement requests. At this time all grant invoices have been processed through January 2011.

**Finding #1801-14 Accuracy Due to Grants**

Recommendation: Pay the amount owed and establish procedures to ensure amounts owed to grantees are repaid in a timely manner.

Current Status: Reimbursements were made on the outstanding grants.

**Finding #1801-15 Accuracy of Monthly Reports**

Recommendation: Procedures should be established to ensure that reports are prepared accurately and timely.

Current Status: A confirmation of the bed count procedure was done through the Office of Addictive Disorders. The disbursements received from the state are currently being used by the Addiction Recovery Center. The only change today is that the Office of Addictive Disorders contracts with ABC for 10 beds instead of 16.

**Finding #1801-16 Accuracy of Amounts Requested for Reimbursement**

Recommendation: Procedures need to be established to ensure requests are prepared accurately based on the supporting documentation.

Current Status: A review of the procedures used to prepare requests was done and each amount is now triple checked by Traffic and Transportation and by Accounting personnel before being submitted.

**Finding #1801-17 Period of Availability**

Recommendation: Procedures should be established to ensure that costs requested for reimbursement are incurred during the grant period and are therefore, eligible for reimbursement. If an extension is needed in order to expend all funds, it should be requested before costs are incurred.

Current Status: Grant extensions are no longer being requested. Unused grant funds are returned to the grantor.

**Section II. Internal control and compliance material to Federal Awards**

**Finding #2001-01 Disadvantaged Business Enterprises (DBE)**

Recommendation: The DBE calculation should be made quarterly and monitored to ensure the goal is being met. In addition, the reports should be filed quarterly, as required.

**CURRENT STATUS:** The following procedures have been implemented to ensure compliance with the above finding. A quarterly reminder is generated. A memo is sent to the ACCOUNTING Department requesting information for completing the DSE quarterly report. Follow-up is done with Accounting two weeks before the report is due.

**Finding 2002-24 FTA Quarterly Reports**

**Recommendation:** Corrections should be made to reports to reflect accurate information. In addition, procedures should be put in place to ensure reports are prepared accurately in the future.

**Current Status:** Corrections were made to the discrepancies noted last year, and FTA personnel verified these corrections. Procedures were established and discussed with Traffic and Transportation, who have been responsible for reporting since June 30, 2002. Quarterly reports are entered into the TRAM system via computer. A paper copy of each open grant is produced each quarter and filed with Accounting. During the current year audit, we were unable to obtain copies of the reports. Finding 2002-24 relates to this problem.

**Section III. Management Letter**

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



LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL FUNDS  
Year Ended October 31, 2002

Federal Grantor/Pass-Through Agency/Program Title	CYFA Number	Federal Assistance I.D. Number	Pass- Through Grantor's Number
<b>DIRECT PROGRAMS:</b>			
U.S. Department of Housing and Urban Development - Community Development Block Grants:			
Entitlement Grant	14.218	H-96-MC-22-8903	N/A
	14.218	H-97-MC-22-8903	N/A
	14.218	H-98-MC-22-8903	N/A
	14.218	H-99-MC-22-8903	N/A
	14.218	H-00-MC-22-8903	N/A
	14.218	H-01-MC-22-8903	N/A
	14.218	H-02-MC-22-8903	N/A
 Housing Counseling Grant	14.882	HC00088801	N/A
 U.S.D.H.S. Department Partnership Program			
	14.239	H-99-MC-22-0262	N/A
	14.239	H-00-MC-22-0262	N/A
	14.239	H-01-MC-22-0262	N/A
 Emergency Shelter Grant			
	14.221	H-96-MC-22-0284	N/A
	14.221	H-01-MC-22-0284	N/A
 U.S. Department of Transportation and Development - Federal Transit Formula Grants			
	28.887	LA-90-0149	N/A
	28.887	LA-90-0173	N/A
	28.887	LA-90-0187	N/A
	28.887	LA-01-0285	N/A
	28.887	LA-02-0226	N/A
	28.887	LA-02-0262	N/A
 U.S. Department of Justice - Community Oriented Policing Services			
	28.710	01-00000001	N/A

Current Year Expenditures	Amount Provided to Beneficiaries
------------------------------	--

\$ 4,000	\$ 4,000
27,347	27,347
217,000	160
42,000	8,272
220,000	-
1,048,000	120,000
85,300	-
<u>\$ 1,898,329</u>	<u>\$ 171,420</u>

\$ 25,000	\$ -0-
-----------	--------

\$ 90,000	\$ -
60,000	-
150,000	-
<u>\$ 300,000</u>	<u>\$ -0-</u>

\$ 4,000	\$ -
40,000	-
<u>\$ 44,000</u>	<u>\$ -0-</u>

\$ 20,000	\$ -
440,000	-
27,000	-
480,000	-
70,000	-
1,000,000	-
<u>\$ 1,716,000</u>	<u>\$ -0-</u>

\$ 40,000	\$ -0-
-----------	--------

(over issued)

LAFAYETTE CITY-SPRING CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL FUNDS (CONTINUED)  
Year Ended October 31, 2002

Federal Grantor/Pass-Through Agency/Program Title	CFDA Number	Federal Assistance F.O. Number	Pass- Through Account's Number
<b>DIRECT PROGRAMS (CONTINUED):</b>			
U.S. Department of Justice			
Instituted -			
Local Law Enforcement Block Grant	14.500	2000-LR-00-1450	N/A
	14.500	2000-LR-00-0820	N/A
	14.500	2000-LR-00-1904	N/A
Drug Court Initiative	-	00-DC-00-0817	N/A
Drug Enforcement Grant	-	N/A	LAF0000
U.S. Department of the Interior -			
W. AMERICA WILDLIFE			
Conservation Fund	-	N/A	9010-1-0010
<b>PASS-THROUGH PROGRAMS:</b>			
U.S. Department of Housing and Urban Development -			
Louisiana Department of Social Services-			
Emergency Shelter Grant	14.221	N/A	170-001000
	14.221	N/A	170-000000
U.S. Department of Labor -			
State Department of Labor:			
Job Training Partnership Act -			
Title IIA	17.200	N/A	00/00-01-000
Local Workforce Investment Act -			
Adult Program	17.200	N/A	00/04(LI)001-1-0
Youth Activities	17.200	N/A	00/04(LI)001-1-0
Dislocated Workers	17.200	N/A	00/04(LI)001-1-0
	17.200	N/A	0004

Current Year Expenditures	Amount Provided in Subscriptions
\$ 10,774	\$ -
8,478	-
<u>19,252</u>	<u>-</u>
\$ 91,000	\$ -0-
\$ 22,343	\$ -0-
\$ 8,100	\$ -0-
\$ 33,600	\$ -0-
\$ 80,600	\$ -
<u>81,808</u>	<u>-</u>
\$ 121,881	\$ -0-
\$ 44,436	\$ -0-
\$ 723,880	\$ -0-
\$ 552,218	\$ -0-
\$ 486,718	\$ -
<u>189,121</u>	<u>-</u>
\$ 665,839	\$ -0-

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL FUNDS (CONTINUED)  
Year ended October 31, 1993

Federal Grantor/Pass-Through Agency/Program Title	CFDA Number	Federal Activity I.D. Number	Pass- through Grantor's Number
<b>PASS-THROUGH PROGRAMS (CONTINUED)</b>			
U.S. Department of Labor (continued) -			
State Department of Education, JTBK - Uniform To Work	37.255	N/A	878-09
U.S. Department of Transportation -			
Federal Highway Administration:			
Highway Planning and Construction	20.200	DP-00 (006)	738-28-0003
	20.200	DP-001 (024)	738-28-0008
	20.200	FL-001 (020)	738-28-0020
	20.200	FG-001 (026)	738-28-0031
Federal Transit Administration:			
Metropolitan Planning Grants	20.500	EA-00-0010	738-28-0001
	20.500	EA-00-0011	738-28-0033
Railroad Depot Restoration	20.500	N/A	LA-00-0000
U.S. Department of Justice -			
Louisiana Commission of Law Enforcement and Administration of Criminal Justice:			
Court Delay Reduction	16.570	N/A	001-4-013
	16.570	N/A	002-4-008
Detention Center Construction	16.003	N/A	000-0-000
U.S. Department of Education -			
Louisiana Department of Education:			
Drug-Free Schools and Communities Act of 1989	84.180	N/A	889043
	84.180	N/A	076103

CURRENT Year Expenditures	Amount Furnished to Subrecipients
\$ 128,848	\$ -0-
\$ 922	\$ -
78,788	-
188,128	-
28,881	-
<u>\$ 395,882</u>	<u>\$ -0-</u>
\$ 22,438	\$ -
5,874	-
<u>\$ 28,312</u>	<u>\$ -0-</u>
\$ 27,838	\$ -0-
\$ 3,427	\$ -
4,188	-
<u>\$ 7,615</u>	<u>\$ -0-</u>
\$ 25,222	\$ -0-
\$ 27,478	\$ -
20,422	-
<u>\$ 47,900</u>	<u>\$ -0-</u>

(Cont. Listed)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AGENCIES (CONTINUED)  
Year ended October 31, 2002

Federal Grantor/Pass-Through Agency/Program Title	CFDA Number	Federal Assistance I.D. Number	Pass- Through Grantor's Number
<u>PAID-THROUGH PROGRAMS (CONTINUED)</u>			
U.S. Department of Agriculture - Louisiana Department of Education: National School Lunch Program	10.550	N/A	-
Federal Emergency Management Agency - State Office of Emergency Preparedness: Public Assistance Grants	01.040	N/A	-
Multi-haz/Fitness	01.050	N/A	0000001-0001000
Fire Prevention	01.060	N/A	0000001-0001000
U.S. Department of Health and Human Services - Louisiana Department of Health and Human Services: Temporary Assistance for Needy Families	09.550	N/A	-

Current Year Expenditures	Amount Provided to Subsidiaries
\$ 25,781	\$ -0-
\$ 4,633,381	\$ -0-
\$ 31,820	\$ -0-
\$ 85,832	\$ -0-
\$ 241,988	\$ -0-
\$ 31,744,892	\$ 371,438



LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended October 31, 2002

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 accrual basis, as appropriate, which is described in Note 5 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-113, "Budget of States, Local Governments, and Non-Profit Organizations." Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Note 2. Relationship to Financial Statements

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

Major Governmental Funds:	
General Fund	\$ 149,699
Sales Tax Capital Improvements Fund	1,487,819
Other Governmental Funds:	
Municipal Transit System Fund	599,890
Community Development Block Grant	1,884,318
Emergency Shelter Grant	189,644
Drug-Free Schools Grant	37,890
Housing Rehabilitation Program Grant	260,189
Juvenile Detention Home Maintenance Fund	51,879
JTPA Incentive Grant Fund	60,818
P.E.S.A. Grant No. 198-28-8308	70,794
P.E.S.A. Hurricane Evacuation Grant No. 198-28-8400	822
P.E.S.A. Planning Grant No. 198-28-8004	180,326
P.T.A. Grant No. 198-28-8001	39,891
P.T.A. Planning Grant No. 198-28-8027	31,838
P.T.A. Planning Grant No. 198-28-8032	3,874
JTPA Welfare-To-Work 0901	198,848
Parish Transit Study	10,143
Drug Court 509 Implementation Grant	51,951
Local Maintenance Investment Act Grant	1,897,833
Drug Court Program Grant	241,888
Mortgage Lodi	1,813,957
Major Business-Type Fund:	
Enterprise Fund -	
Utilities System	1,344,978
Component Units:	
Criminal Court Fund	8,817
	<u>\$11,744,893</u>

OTHER SUPPLEMENTARY DATA

LAFAYETTE CITY-CRUISE CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

SUMMARY OF RE VEHICLE TAX  
ASSESSMENTS AND COLLECTIONS - CITY OF LAFAYETTE  
Year Ended October 31, 1982

	<u>Total</u>	<u>City General Fund *</u>	<u>Recreation and Parks Fund</u>
TOTAL ASSESSED VALUATION - 2081 roll:			
Original roll	\$877,843,181		
Additions to roll	8,771,768		
Deletions from roll	<u>87,824,738</u>		
Net roll	<u>\$878,789,211</u>		
Millage	<u>41.68 mills</u>	<u>7.82 mills</u>	<u>3.87 mills</u>
Taxes levied	\$ 7,736,409	\$ 6,613,998	\$ 1,122,411
Collection of prior year taxes	<u>88,813</u>	<u>88,886</u>	<u>9,927</u>
	\$ 7,784,841	\$ 6,682,384	\$ 1,132,338
Taxes collected	<u>7,788,888</u>	<u>6,628,288</u>	<u>1,160,600</u>
Taxes receivable - 2081 roll	\$ 46,888	\$ 34,698	\$ 12,190
Taxes receivable - Prior years' rolls	<u>289,182</u>	<u>248,827</u>	<u>40,355</u>
Total taxes receivable, October 31, 1982	<u>\$ 336,070</u>	<u>\$ 283,525</u>	<u>\$ 52,545</u>
* General license tax	4.88 mills		
Street maintenance tax	1.12 mills		
Maintenance of public buildings tax	.88 mills		
Maintenance and operation of fire and police departments	2.88 mills		

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LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

SUMMARY OF AD VALOREM TAX  
ASSESSMENTS AND COLLECTIONS - LAFAYETTE PARISH  
Year Ended October 31, 2000

	<u>Total</u>	<u>Parish General Fund</u>	<u>Road and Bridge Maintenance</u>	<u>Parishwide Drainage Maintenance</u>
2001 2001:				
Total assessed valuation	\$1,018,184,814			
Homestead exemption	<u>(269,525,388)</u>			
Net assessed value	<u>\$ 748,659,426</u>			
Millage	<u>22.35</u>	<u>4.82</u>	<u>3.32</u>	<u>3.91</u>
Taxes levied	\$ 16,744,940	\$ 3,596,940	\$ 2,497,894	\$ 2,650,107
Taxes collected	<u>14,883,844</u>	<u>3,267,384</u>	<u>2,384,383</u>	<u>2,782,828</u>
Taxes receivable, October 31, 2000	\$ <u>1,861,100</u>	\$ <u>329,556</u>	\$ <u>113,511</u>	\$ <u>117,993</u>

<u>Adult Correctional Facility Maintenance</u>	<u>LaFayette Parish Public Library</u>	<u>Courthouse and Jail Maintenance</u>	<u>Juvenile DETENTION Home Maintenance</u>	<u>Police Unit Maintenance</u>	<u>Debt Service Contingency</u>
<u>1.78</u>	<u>1.80</u>	<u>2.28</u>	<u>2.22</u>	<u>2.80</u>	<u>3.24</u>
\$ 1,340,000	\$ 2,054,300	\$ 1,479,400	\$ 729,900	\$ 434,900	\$ 2,421,120
<u>1,371,748</u>	<u>2,386,381</u>	<u>1,648,321</u>	<u>721,908</u>	<u>431,401</u>	<u>2,583,792</u>
\$ 27,252	\$ 60,881	\$ 13,129	\$ 10,568	\$ 3,509	\$ 17,328

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STATISTICAL SECTION



LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

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

Fiscal Year	General Government	Public Safety	Streets and Drainage	Urban Redeveloping - ment and Housing	Economic Opportunity
1990	\$ 12,967,699	\$ 17,371,788	\$ 8,776,474	\$ 1,481,980	\$ 2,221,700
1991	13,974,794	18,241,477	8,496,911	1,816,940	2,226,900
1992	14,114,266	19,467,967	11,328,611	1,823,810	1,886,787
1993	16,318,440	19,896,173	8,891,228	1,808,888	1,888,940
1994	17,409,540	21,276,457	9,586,905	2,159,414	1,851,438
1995	17,968,728	21,813,488	10,848,328	2,368,587	1,814,888
1996	21,888,268(2)	22,898,137	11,316,268	2,416,847	1,876,137
1997	20,947,798	27,239,712	10,398,712	1,524,692	1,811,268
1998	20,958,479	26,574,447	10,827,348	1,876,588	1,393,428
1999	21,848,038	28,818,083	8,808,768	1,768,887	2,112,088

NOTES:

(1) All General, Special Revenue, and Debt Service Fund expenditures including capital outlays and net of reimbursements from other funds.

(2) Includes \$11,888,141 of pension payments financed through the issuance of debt.

<u>Culture -</u> <u>Recreation</u>	<u>Traffic and</u> <u>Transportation</u>	<u>Public</u> <u>Service</u>	<u>Other</u>	<u>Total</u>
\$ 1,450,555	\$ 1,871,711	127,058,388	2 1,000,108	271,444,488
1,822,822	2,821,842	127,518,241	4,225,242	298,408,107
8,298,742	2,218,787	127,813,488	2,452,242	408,803,475
8,048,214	2,298,822	127,808,928	2,888,288	271,888,254
8,888,888	2,334,122	18,847,225	2,781,224	82,888,227
18,388,888	2,378,728	18,817,227	2,178,222	88,888,882
18,878,822	2,122,488	22,188,882	8,228,822	188,822,222
22,224,888	2,122,728	28,222,224	2,728,822	188,222,272
22,888,888	2,227,888	28,828,822	2,828,822	182,222,222
22,828,822	2,888,888	22,828,224	2,828,222	228,222,222

LAFAYETTE CITY-OWBISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

GENERAL GOVERNMENTAL REVENUES BY SOURCE (1)  
Less Tax Fiscal Years

<u>Year</u>	<u>Taxes</u>	<u>Licenses and Permits</u>	<u>Inter- governmental</u>
1980	\$ 49,518,464	\$ 3,594,379	\$ 8,442,321
1981	50,347,733	3,619,542	12,660,769
1982	57,289,547	3,817,133	11,787,690
1983	68,044,314	4,579,361	20,817,248
1987	68,920,282	4,798,695	21,329,489
1988	73,390,229	5,104,768	21,953,569
1989	73,333,603	5,986,816	14,428,887
1990	77,589,144	6,654,970	12,368,388
2001	79,664,783	6,783,238	18,623,491
2002	81,004,841	6,811,407	12,128,471

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 Penalties</u>	<u>In Lieu of Taxes</u>	<u>Miscellaneous (2)</u>	<u>Total</u>
\$ 8,882,179	\$ 1,045,245	100,485,960	\$ 4,190,268	\$ 104,603,652
8,333,823	1,294,888	9,813,812	4,594,962	95,037,485
8,490,897	1,189,894	10,210,887	8,398,238	88,382,227
8,283,822	1,154,407	11,811,898	4,322,078	102,572,078
8,828,847	1,287,281	10,898,878	4,388,744	106,343,757
10,687,694	1,162,985	9,891,888	8,787,122	117,629,677
8,888,788	1,484,284	14,158,874	4,747,640	119,179,782
8,322,718	1,248,222	14,828,822	6,489,994	120,918,756
8,244,722	1,414,828	14,328,820	7,828,268	121,846,638
10,312,812	1,526,593	17,128,824	4,122,880	123,121,109

LAFAYETTE CITY-CADISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

GENERAL GOVERNMENTAL TAX REVENUES BY SOURCE  
LAST TEN FISCAL YEARS

Fiscal Year	Ad Valorem Taxes		Interest and Casualty	Franchise Fees
	City	Parish		
1993	\$9,178,493	\$9,000,111	\$ 48,380	\$ 884,807
1994	9,478,410	9,039,188	43,753	909,817
1995	9,718,817	9,782,988	52,868	818,198
1996	9,967,339	10,311,409	41,987	1,109,308
1997	9,358,853	10,903,110	31,327	1,107,988
1998	9,429,828	12,439,488	47,173	1,812,043
1999	7,008,339	13,338,483	88,881	1,328,387
2000	7,388,958	14,481,323	78,857	1,007,139
2001	7,437,883	14,888,781	84,807	1,688,848
2002	7,700,498	14,998,839	78,884	1,898,488

Fire Insurance Rebate	Sales Taxes			Total
	City 1993 Sales Tax	City 1994 Sales Tax	Parish Sales Tax	
\$ 243,018	254,879,798	234,869,877	22,756,979	\$49,315,644
363,349	28,887,478	24,320,487	3,269,848	\$3,387,713
288,899	28,483,136	17,511,528	3,901,188	\$7,287,847
297,138	21,394,888	18,898,880	3,218,248	\$3,885,316
288,799	23,109,528	20,798,148	4,288,148	\$4,818,382
323,929	24,843,784	22,899,795	3,104,841	\$3,298,328
323,781	24,398,288	21,878,188	4,178,389	\$3,213,682
328,185	25,756,794	23,289,228	4,798,424	\$7,188,385
383,226	24,138,383	23,549,889	3,088,284	\$3,048,789
481,324	27,288,283	24,247,479	4,726,328	\$1,088,881

LAFAYETTE CITY-BARON CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

PROPERTY TAX LEVIES AND COLLECTIONS  
LAST TWO 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>
1993	\$ 8,379,389	\$ 8,130,718	98.14%
1994	8,506,253	8,424,849	99.05
1995	8,763,289	8,716,653	99.36
1996	8,828,084	8,814,659	99.98
1997	8,943,341	8,903,847	99.56
1998	8,883,933	8,806,449	99.24
1999	7,188,413	7,058,737	98.20
2000	7,185,963	7,033,777	97.89
2001	7,481,343	7,428,050	99.29
2002	7,730,418	7,495,840	97.09

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 (\$)</u>	<u>Percent of Delinquent Taxes To Total Tax Levy</u>
\$ 71,734	\$ 3,182,481	2.25%	\$ 315,433	4.14%
28,890	3,474,414	2.55%	241,278	4.35%
57,163	3,770,818	2.84%	268,724	4.37%
32,873	5,567,248	2.97%	268,648	4.33%
66,328	6,264,174	3.08%	238,424	3.79%
53,338	6,628,827	3.07%	241,828	3.65%
27,423	7,028,440	3.04%	241,503	3.43%
28,178	7,344,935	3.08%	280,214	4.11%
33,833	7,427,883	3.07%	243,803	4.00%
28,812	7,725,658	3.08%	224,719	4.00%

(continued)



LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

PROPERTY TAX LEVIES AND COLLECTIONS (CONTINUED)  
Last Two 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>
1993	\$ 8,180	\$ 8,084	98.79%	\$ 96	\$ 8,997
1994	9,100	9,187	99.85	180	9,299
1995	9,821	9,842	97.14	120	9,699
1996	18,242	18,089	99.20	71	18,180
1997	18,784	18,575	98.78	210	18,786
1998	19,981	19,372	96.95	50	19,387
1999	19,440	19,191	98.72	51	19,243
2000	18,380	18,425	99.69	289	18,323
2001	14,781	14,495	97.99	37	14,490
2002	18,249	18,894	97.94	351	18,889

Notes:

(1) Includes unpaid taxes from prior years.

Table 3  
 (Cont'd from p. 2)

<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>
98.418	2,342	14.044
98.72	3,443	17.82
98.72	3,788	18.22
99.12	2,872	16.28
100.72	1,790	10.72
99.88	1,804	10.20
98.82	2,022	10.84
100.81	2,822	14.22
99.22	2,228	13.57
98.84	2,228	13.82

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LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

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

City of Lafayette.

<u>Fiscal Year</u>	<u>Assessed Value</u>	<u>Estimated Actual Value</u>	<u>Ratio of Assessed to Estimated Actual Value</u>
1993	\$ 332,389	N/A	N/A
1994	383,269	N/A	N/A
1995	370,383	N/A	N/A
1996	388,979	N/A	N/A
1997	471,768	N/A	N/A
1998	533,704	N/A	N/A
1999	548,648	N/A	N/A
2000	582,896	N/A	N/A
2001	584,023	N/A	N/A
2002	679,339	N/A	N/A

(Continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

ASSESSED AND ESTIMATED ACTUAL/REAL VALUE OF PROPERTY (1) (CONTINUED)  
LAST TWO FISCAL YEARS  
(Dollars in Thousands)

Lafayette Parish:

Fiscal Year	Real Property		Personal Property		Exempted Real Property
	Assessed Value	Estimated Real Value (2)	Assessed Value	Estimated Real Value (2)	
1993	\$ 322,325	\$ 2,722,004	\$ 112,888	\$ 889,313	\$ 188,215
1994	328,000	2,768,488	144,121	934,267	183,118
1995	348,460	2,774,170	184,288	1,328,382	178,128
1996	388,878	2,865,360	165,882	1,108,888	177,847
1997	482,442	2,184,388	188,594	1,227,281	288,187
1998	471,280	2,482,883	288,422	1,778,603	226,480
1999	490,684	2,625,287	288,207	1,888,714	223,958
2000	500,283	4,420,794	258,500	1,728,382	232,814
2001	550,858	4,280,848	248,218	1,778,214	240,543
2002	678,638	5,274,311	218,288	2,888,848	248,618

NOTES:

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

Table 6  
 (continued)

Assessed Value	TOTAL		Ratio of Total Assessed Value to Total Estimated Total Value
	Assessed Value	Estimated Total Value (2)	
\$ 386,764	\$ 5,486,257		0.07
505,885	5,894,803		0.08
524,485	5,902,568		0.09
542,820	5,873,248		0.09
431,879	4,813,388		0.09
528,233	5,562,474		0.09
588,137	5,224,381		0.11
526,233	5,746,388		0.09
581,844	6,121,274		0.09
747,278	7,125,276		0.11

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

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

Fiscal Year	Lafayette City-Parish City of Lafayette		
	Operating Millage	Debt Service Millage	Total City Millage
1993	13.37	4.00	18.37
1994	13.47	4.50	18.97
1995	13.07	4.30	18.43
1996	9.38	3.73	13.11
1997	9.90	3.08	12.98
1998	8.40	3.38	11.78
1999	10.21	-0-	10.21
2000	10.21	-0-	10.21
2001	10.81	-0-	10.81
2002	11.89	-0-	11.89

Table 3

<u>Consolidated Government</u>			<u>Lafayette Parish School Board</u>					
<u>Lafayette Parish</u>			<u>Lafayette Parish School Board</u>		<u>Total</u>			
<u>Operating</u>	<u>Debt</u>	<u>Total</u>	<u>Operating</u>	<u>Debt</u>	<u>School</u>	<u>Other</u>	<u>Total</u>	
<u>Billage</u>	<u>Service</u>	<u>Parish</u>	<u>Billage</u>	<u>Service</u>	<u>Board</u>			
<u>Billage</u>	<u>Billage</u>	<u>Billage</u>	<u>Billage</u>	<u>Billage</u>	<u>Billage</u>			
25.34	4.08	29.42	21.15	2.83	24.08	40.28	108.28	
28.84	3.48	32.32	23.50	2.89	26.49	40.28	121.80	
28.34	3.88	32.22	23.50	2.69	26.29	40.28	120.74	
23.68	3.28	26.96	23.88	2.22	26.28	34.20	108.16	
22.08	4.67	26.75	23.50	2.55	26.05	34.20	108.82	
22.82	3.82	26.74	23.84	1.60	25.44	34.20	108.38	
22.84	3.89	26.73	23.94	0.80	24.74	34.28	108.82	
22.81	3.88	26.69	23.24	0.80	24.28	33.22	108.47	
22.22	4.24	26.46	22.98	0.80	23.78	33.22	108.28	
22.52	3.10	25.62	22.98	0.88	23.86	34.24	108.72	



LAFAYETTE CITY-SCHOOL CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

PRINCIPAL TAXPAYERS - LAFAYETTE SCHOOL  
OCTOBER 31, 2003

<u>TAXPAYER</u>	<u>TYPE OF BUSINESS</u>	<u>2003 Assessed Value</u>	<u>Percentage of Total Assessed Valuation</u>
Bell South and Subsidiaries	Communications	\$ 26,143,770	2.45%
Wal-Mart/Star's	Retail sales	10,300,000	.97
Southwest Louisiana Kleenair	Utilities	8,278,880	.78
J C Penney Co.	Retail sales	6,058,560	.58
WAL-DEE LOUISIANA SA	Financial services	7,723,780	.73
Stoller Holdings	Manufacturing	7,028,220	.68
Merica Bank	Financial services	5,748,370	.54
Columbia Hospitals	Medical	3,320,490	.32
Weatherford, Inc.	Oilfield services	4,888,280	.46
Siemens Energy Corporation	Utilities	4,790,250	.45
		<u>\$ 108,183,320</u>	<u>10.00%</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

SPECIAL ASSESSMENT BILLINGS AND COLLECTIONS  
Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>Special Assessment Billings (1)</u>	<u>Special Assessments Collected</u>
1993	\$ 873,128	\$ 188,848
1994	487,000	187,414
1995	348,400	208,804
1996	278,380	96,000
1997	182,800	73,319
1998	138,687	48,488
1999	80,311	38,001
2000	51,380	27,108
2001	24,000	23,824
2002	4,378	3,011

Notes:

(1) Includes assessments due currently and deferred.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

COMPARISON OF LEGAL DEBT MARGIN  
October 31, 2002

## City of Lafayette:

Net assessed value		<u>\$ 373,328,739</u>
Debt limit - 14 percent of total assessed value		\$ 52,266,021
Amount of debt applicable to debt limit:		
Total general obligation debt (including sales tax, license revenue and special assessments)	\$	-
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>\$ 52,266,021</u>

## Lafayette Parish:

Total assessed values before exemptions and less public service		<u>\$3,018,138,890</u>
Debt limit - 14 percent of total assessed values		\$ 422,539,448
Amount of debt applicable to debt limit:		
Total general obligation debt	\$	17,838,088
Less:		
Assets in debt service funds available for payment of principal		<u>11,998,180</u>
Total amount of debt applicable to debt limit		<u>5,839,908</u>
Legal debt margin		<u>\$ 36,700,540</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>Net Bonded Debt (2)</u>
1995	382,807 (4)	\$ 332,388	\$ 383,818,000
1994	380,859 (3)	353,859	354,437,000
1993	388,838 (3)	378,353	352,148,000
1992	316,917 (4)	388,879	348,343,000
1991	313,938 (3)	471,758	384,343,000
1990	313,788 (3)	523,704	396,375,000
1989	318,138 (3)	642,688	342,345,000
1988	338,357 (3)	632,898	333,378,000 (4)
1987	332,281 (3)	584,023	358,325,000 (4)
1986	332,195 (3)	673,338	378,840,000 (4)

<u>DEBT SERVICE</u> <u>Monies</u> <u>Available</u>	<u>Net</u> <u>Bonded</u> <u>Debt</u>	<u>Ratio of</u> <u>Net Bonded</u> <u>DEBT TO</u> <u>Assessed</u> <u>Value</u>	<u>Net Bonded</u> <u>Debt Per</u> <u>Capita</u>
\$ 58,848,874	\$114,778,328	.4881	\$ 1,318.14
58,736,398	115,798,438	.4842	1,278.32
58,518,832	113,048,168	.4895	1,228.89
58,317,038	120,188,878	.4844	1,148.97
58,274,372	143,878,828	.4059	1,267.38
57,268,683	168,088,337	.3398	1,488.38
56,814,738	208,898,283	.2728	1,778.98
56,404,732	139,888,287	.4032	1,831.88
56,614,328	212,528,671	.2668	1,981.88
56,807,483	227,882,847	.2502	2,182.78
			(Total Issued)

Table B  
 (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:

Fiscal Year	Population (1)	Assessed Value (2) (in thousands)	Gross Bonded Debt (3)	Net Service Revenue Available (4)	Net Bonded Debt (5)	Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt per Capita (6)
1988	171,193	3,008,883	\$15,218,000	\$3,213,726	\$12,004,274	.4024	\$ 70.48
1989	176,293	3,144,485	13,848,000	1,888,478	12,000,000	.3817	68.48
1990	178,208	342,823	22,248,000	1,327,321	21,350,789	.6294	121.32
1991	180,323	613,472	10,628,000	847,443	9,870,557	.6231	55.38
1992	181,953	828,232	8,878,000	108,828	8,769,172	.6467	47.97
1993	184,321	808,003	10,948,000	280,982	9,787,018	.6194	53.62
1994	187,321	818,222	8,828,000	306,088	9,734,000	.6184	51.98
2000	190,203	503,044	7,248,000	628,148	6,620,000	.6217	35.82
2001	189,838	688,782	4,788,000	848,443	3,939,557	.6663	20.58
2002	192,814	587,278	20,000,000	1,090,525	19,388,475	.6487	98.99

Notes:

- (1) Assessed Value is net after adjustments
- (2) Includes Sales Tax Revenue, Parish Improvement and certificates of indebtedness (General Obligation Bonds)
- (3) Estimate - Louisiana Tech survey, College of Administration and Business, Research Division
- (4) Estimate - Lafayette Areawide Planning Commission/Lafayette City-Parish Consolidated Government Planning Division
- (5) Does not include public service
- (6) Sales Tax Revenue Bonds only

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LAFAYETTE CITY-BERTRIE 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 Maturities</u>
1983	\$ 3,441,400	\$ 3,375,000	\$ 1,646,177
1984	4,038,400	3,798,481	1,423,400
1985	4,000,400	3,214,787	-0-
1986	4,400,400	3,885,884	-0-
1987	3,078,400	3,898,485	-0-
1988	10,040,400	9,328,000	138,481
1989	18,778,000	18,323,700	-0-
1990	13,478,000	13,008,000	-0-
1991	13,300,000	13,000,100	-0-
1992	13,400,000	13,100,400	-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 \$41,888,361 of previous payments financed through the issuance of debt.

<u>Total Debt Service (1)</u>	<u>Total General Expenditures (2)</u>	<u>Ratio of Debt Service to Total General Expenditures</u>
\$ 17,848,370	\$ 71,444,606	25.09
17,252,666	70,497,898	24.48
17,328,242	69,280,876	25.00
17,330,338	77,889,814	22.25
17,967,612	69,488,957	25.87
18,812,398	68,688,882	27.39
21,892,687	144,421,268.10	15.16
24,504,422	146,283,573	16.75
26,882,743	167,902,823	15.99
28,864,898	118,287,230	24.39

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

COMPUTATION OF DIRECT AND OVERLAPPING DEBT  
October 31, 2002

Jurisdiction	General Obligation Debt Outstanding	Lafayette Parish Government	
		Percent	Share of Debt
Governmental Units: Lafayette Parish Government	428,404,000	100.00%	428,404,000
Other Governmental Agencies:			
Consolidated School District No. 1	4,280,000	100.00%	4,280,000
Bayou Vermilion District	2,200,000	100.00%	2,200,000
Lafayette Economic Development Authority	<u>1,820,000</u>	100.00%	<u>1,820,000</u>
	<u>438,704,000</u>		<u>438,704,000</u>

<u>City of Lafayette</u>	
<u>PERCENT</u>	<u>Share of</u> <u>DEBT</u>
88.71%	\$ 32,696,608
88.71%	2,494,878
88.71%	2,360,336
88.71%	<u>888,713</u>
	<u>\$ 38,585,735</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>
1983	\$ 122,554,834	\$121,223,848
1984	128,482,768	126,981,228
1985	128,670,487	98,179,217
1986	128,524,971	128,244,770
1987	128,421,882	121,483,742
1988	128,684,889	126,684,229
1989	143,676,868	113,639,244
2000	144,684,276	113,423,888
2001	143,521,266	143,823,278
2002	143,684,257	123,491,193

\* Excludes depreciation and amortization.

Net Revenue Available For CMFC Service	Debt Service Requirement			Coverage
	Principal	Interest	Total	
\$ 21,324,488	\$ 4,380,000	1,834,730	\$ 6,214,730	3.43
24,841,533	5,070,000	2,444,995	7,514,995	3.31
28,881,578	5,480,000	2,188,089	7,668,089	3.77
34,258,297	5,480,000	1,978,973	7,458,973	4.59
39,388,248	5,780,000	1,787,884	7,567,884	5.20
44,428,793	6,780,000	1,648,881	8,428,881	5.27
49,428,894	6,850,000	1,347,851	8,197,851	6.03
54,274,463	6,850,000	1,137,478	7,987,478	6.80
58,887,873	6,270,000	831,833	7,101,833	8.29
63,217,144	5,380,000	671,390	6,051,390	10.45

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

DEMOGRAPHIC STATISTICS  
LAST TEN FISCAL YEARS

CITY of Lafayette				
<u>Fiscal Year</u>	<u>Estimated Population</u>	<u>Per Capita Income (1)</u>	<u>Median Age (2)</u>	<u>Unemployment Rate (4)</u>
1993	182,847(6)	N/A	N/A	7.3
1994	185,829(6)	N/A	N/A	6.8
1995	188,810(6)	N/A	N/A	6.2
1996	190,817(7)	N/A	N/A	6.1
1997	192,818(8)	N/A	N/A	6.5
1998	193,788(8)	N/A	N/A	6.8
1999	195,119(8)	N/A	N/A	6.7
2000	196,267(8)	N/A	N/A	6.2
2001	197,285(8)	N/A	N/A	6.2
2002	198,716(8)	N/A	N/A	6.7

Notes:

- (1) U. S. Department of Commerce, Bureau of Economic Analysis
- (2) Lafayette Economic Development Authority
- (3) Lafayette Parish School Board
- (4) Louisiana Department of Labor
- (5) Louisiana BLS survey
- (6) Revisited as July 1, 1993 by Lafayette Area-wide Planning Commission
- (7) Revisited as July 1, 1996 by Lafayette City-Parish Consolidated Government Planning Division
- (8) Current dollars

SACRAMENTO SPECIAL				Public Schools (10)	
Net Stateed Population	Net Stateed Per Capita Income (11)	Median Age (12)	Unemployment Rate (13)	Average Daily Enrollment	Attendance
172,193 (53)	\$ 17,755	37.8	5.4	32,456	28,214
174,281 (53)	18,488	37.8	5.6	32,201	28,893
178,329 (53)	18,133	37.8	5.3	32,586	29,204
183,829 (53)	19,274	37.8	4.9	32,484	29,823
181,943 (53)	20,492	37.8	4.8	32,244	29,888
184,221 (53)	21,078	37.8	4.8	32,879	30,327
187,821 (53)	21,788	37.8	4.3	32,958	30,743
192,823 (53)	22,853	37.8	3.7	32,972	30,188
195,858 (53)	23,874	37.8	3.8	32,878	30,278
195,814 (53)	27,442	37.8	4.2	32,878	27,250



LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

PROPERTY VALUE AND CONSTRUCTION  
LAST TEN FISCAL YEARS

Fiscal Year	Commercial construction	
	Number of Permits	\$ (000's) Value
1993(1)	64	\$ 27,182
1994(1)	44	39,469
1995(1)	78	43,398
1996(2)	78	62,679
1997(2)	39	48,936
1998(2)	124	88,837
1999(2)	72	84,885
2000(2)	118	75,799
2001(2)	39	75,482
2002(2)	81	78,488

Source:

- (1) Acadia Metropolitan Code Authority
- (2) Totals are for the City and Parish of Lafayette

Sea (Sea) (a) - Comparison	
Number of Entries	\$ 1994-95 Value
181	\$ 48,184
187	47,078
198	37,834
204	66,100
185	88,728
197	83,288
204	82,928
200	80,908
222	78,078
132	98,458

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

MISCELLANEOUS STATISTICS  
October 31, 2003

Date of incorporation	1988
Form of government	Mayor/President - Council
Number of employees excluding police and fire	1,876
Area in square miles	297
Lafayette City-Parish Consolidated Government facilities and services:	
Miles of streets	3,028
Miles of drainage canals	888
Number of bridges	388
Number of street lights	18,148
Culture and recreation:	
Community centers	28
Parks	28
Risk storage	3,188
Golf courses	2
Swimming pools	4
Tennis courts	88
Ballfields	182
Library:	
Locations	8
Books in collection	288,188
Number of reference inquiries	118,827
Fire protection:	
Number of stations	12
Number of Volunteer Fire Departments	7
Number of personnel and officers	288
Number of calls answered	2,878
Number of inspections conducted	5,422
Police protection:	
Number of stations	1
Number of personnel and officers	222
Number of patrol units	227
Number of law violations:	
Physical arrests	7,228
Traffic violations	17,218
Parking violations	18,887
Electric system:	
Miles of transmission lines	18
Miles of distribution lines	742
Number of meters in service	88,288
Daily average consumption in kilowatt hours	4,828,288
Maximum capacity of plant in kilowatts	828,288

Continued

Table 18  
 (continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
 LAFAYETTE, LOUISIANA

MISCELLANEOUS STATISTICS (CONTINUED)  
 October 31, 1993

Sewerage system:	
Miles of sanitary sewers	671
Number of treatment plants	4
Number of service connections	37,420
Daily average treatment in gallons	18,792,000
Maximum daily capacity of treatment plant in gallons	18,500,000
Water system:	
Miles of water main	861
Number of service connections	49,414
Number of fire hydrants	8,800
Daily average consumption in gallons	20,000,000
Maximum daily capacity of plant in gallons	48,500,000



ACCOUNTING DIVISION

TEL: (504) 384-4229  
5049 UNIVERSITY AVENUE  
P.O. BOX 48710  
LAFAYETTE, LOUISIANA 70502

May 15, 2003

United States Department of Housing and Urban Development

The Lafayette Consolidated Government respectfully submits the following sensitive action plan for the year ended October 31, 2002.

Name and address of independent public accounting firm:

Brennard, Podus', Lewis and Brentz, L.L.P.  
Certified Public Accountants  
P.O. Box 41400  
Lafayette La. 70506-1400

Audit Period: November 1, 2000 until October 31, 2002

The findings from the 2002 schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

**81903-1 Coding of Disbursements**

**Finding:** In order to properly report financial activity, disbursements must be recorded in the proper general ledger accounts. During the course of the audit, we encountered several instances where disbursements were miscoded. In the Utility Fund alone, the miscodings amounted to \$1.6 million and consisted of the following:

1. Tree trimming charges coded to underground lines instead of overhead lines;
2. Security services coded to office supplies instead of outside services;
3. Chemicals coded to miscellaneous general expense instead of supplies and;
4. Pole replacements coded to an accounts receivable account instead of an expense account.

Audit adjustments were made to properly reflect the activity. In addition, there were amounts coded incorrectly in other funds examples of which are tractor payments coded to contractual services instead of equipment rental and janitorial services coded to janitorial some months and contractual services other months.

**Corrective Action Plan:** Steps have been taken to correct the misrecordings of disbursements. Personnel who are in charge of coding payments have been instructed on the proper use of account codes appropriate for each of the expense types noted in the finding. Utility System personnel involved in processing payments will receive remedial training to reduce coding errors. With regard to the prior replacement coding error, the amounts charged against the receivable will be written off to an expense account, since the likelihood of recovery from the contractor or its insurer is remote.

### 2002-2 Heymann Performing Arts Center Reserve Fund (HPACC)

**Finding:** The problems detailed below relate to HPACC.

1. When recomputing convenience fees, it was noted that in 1 out of 5 events tested, the fee was under collected because one type of sales was omitted in error.
2. There is a weakness in internal controls over the handling of sales tax collections on the various events at HPACC. Sales taxes were collected on six events in the current year, but taxes were paid on only one of the events and the amount paid did not agree to the amount collected. In addition, a refund was requested on an event that taxes were not paid on and it appears that other refunds were requested and received during the year that HPACC was not entitled to. As a result of this, it appears that HPACC owes taxes in the amount of \$9,907 at year end.
3. Once again this year, there was an inability to reconcile HPACC's records with the accounting records. The amount available to be transferred, as computed by HPACC personnel, does not agree to the amount available to be transferred per the accounting records. This year the amount available is \$25,828 more than that computed by HPACC personnel. In addition, accounting is not provided the relevant information to record the activity in a timely manner. The October 31, 2002 financial statements received by us to be audited included only two months of activity (November 2001 and December 2001).
4. As of October 31, 2002, HPACC personnel had not invoiced one of the promoters for the 01-02 series fees. These should be invoiced on a timely basis.
5. A personal check from a HPACC employee was returned for insufficient funds and this was not taken care of by the employee until approximately three months after the incident occurred.

**Corrective Action Plan:** (1) A review of the convenience fee computation will be done, and changes will be implemented to ensure that the appropriate amount of fees are collected. (2) Heymann Center personnel have met with both the State Department of Revenue and the Parish School Board Tax Division. The taxes due have been or are in the process of being remitted. This finding should not re-occur as Ticketmaster is now responsible for collecting, reporting, and remitting all sales taxes due on taxable events. (3) Personnel have again been instructed on the importance of providing documentation timely to the Accounting Division and procedure changes have been put in place to ensure that this happens. Prior to the next audit, Heymann Center Staff will research the issue of reconciling items between HPACC and Accounting, will meet with the auditors to discuss these issues and will develop a corrective action plan to eliminate this finding. (4) Series Fees are required to be paid prior to the first scheduled event in the promoter's program series. The uncollected fees, referred to in the finding, have been invoiced and collection is forthcoming. (5) The employee involved has been censured. To prevent a similar occurrence, an employee not associated with the box office operations will now handle returned checks. This employee will handle notification and collection of all checks returned for insufficient funds.

#### #2002-3 Loans Receivable

**Finding:** Loan receivable subsidiary ledgers maintained for the various loan programs (i.e., LPTFA, NIS, CDBG-Rainbow and CDBG-First Time Homebuyers) are not being reconciled to the general ledger. At year end, the subsidiary ledgers for each of these types of loans did not agree to the general ledger. This is a repeat finding.

**Corrective Action Plan:** Accounting will work more closely with Community Development to reconcile these subsidiary ledgers. The spreadsheets currently prepared by Community Development will be reviewed and any changes needed will be effected.

#### #2002-4 Drug Court GJP Implementation Grant

**Finding:** When the final request under this grant was made, it was based on the expenditures recorded in the grant fund. However, subsequently, it was discovered that those expenditures were overstated due to charges being recorded in the fund that should not have been (i.e., coding errors). As a result, more grant funds were received under this grant than was allowable. In addition, a match was required on this grant. When the final request was made, a large portion of the match was omitted from the request causing the grantee some concern as to whether the match had been met. It took us several attempts before we were able to obtain the match information. The first amount provided to us was less than the required amount. We were then provided with another amount which indicated that the match had been met. However, because this information was not readily available we are unsure as to the accuracy of it.

**Corrective Action Plan:** The Drug Court Coordinator has attended training and has gained a greater understanding of the allowable expenditures under the Federal Grants program. With future grants, the following procedures will be followed: (1) the grant application will be thoroughly reviewed for the stipulations relating to allowable expenditures; (2) proper match requirements will be identified; (3) expense reports and match contribution charts will be completed monthly; and, (4) the quarterly report will be completed timely and reviewed to ensure that all expenditures have been reconciled with the general ledger.

#### #2002-5 Drug Court Program

**Finding:** The problems detailed below relate to the Drug Court Program.

1. The expenditures of the Drug Court Program funded by a grant are recorded in a separate fund from those funded by non-grant monies. The 2000-2002 grant expired June 30, 2002; however, expenditures continued to be charged to the grant fund causing the fund to not zero out at year end. In addition, a charge was recorded in the grant fund which should have been recorded in the Non-Grant Fund. Audit adjustments were made to properly reflect the expenditures in the proper funds at year end. For the grant funds, there was no reconciliation between the amounts requested and the general ledger at year end.
2. A portion of the grant is Federal money (TANF) and a portion is State money (non-TANF). The revenue is not being accounted for on the general ledger between these two sources of funding. The entire amount is reported as one. When requests are made, the Court indicates the portion related to the TANF clients and the portion related to the non-TANF clients. In order to do this, a list is maintained of each type and based on that list a percent is calculated to apply to the amounts being requested. We tested the supporting documentation for five TANF clients, selected at random, to determine if the eligibility requirements were met. For one client tested, the documentation did not support priority as required and this individual was used in the TANF calculation for the entire year.

3. The Drug Court Non-Grant Fund receives money orders from clients for an administrative fee. The charge, per client, ranges from \$5 - \$10 per week. However, because some clients do not have sufficient funds to pay this charge, the Court accepts whatever amount the client can pay. During the year, it is apparent that deposits were not being made in a timely manner as we came across a deposit in the amount of \$6,693 in September which was made up of numerous money orders which had obviously been held for awhile before being deposited.

**Corrective Action Plan:** (1) The same procedures as discussed in Finding #2002-4 will utilized to ensure that expenses are allowable and accounted to the General Ledger. (2) Drug Court Personnel will meet with the Accounting and Budget Divisions to resolve the issue of TANF vs. non-TANF revenue. As of February 1, 2005, the following guidelines were instituted for TANF eligibility documentation: Each client will complete a data sheet identifying dependents. The client will have 14 days to provide appropriate documentation as to his/her support of the identified children. Each month a list of the TANF eligible clients will be filed with the monthly expense report. (3) New procedures have been put in place to ensure that deposits are made in a timely manner and are balanced to receipts.

#### **#2002-6 LACLE Grants**

**Finding:** The 2000-2001 grant fund had no activity in the current year. However, the balances due from other agencies as of October 31, 2004 are still outstanding. The agencies have not been billed the amounts due from them.

For the 2001-2002 grant fund, the current year activity had not been recorded in the fund. The amounts were recorded in the Criminal Court Fund. In addition, in the process of recording the current year activity, it was discovered that one of the quarterly grant payments had not been received by the Government. The amount was apparently deposited by the 15<sup>th</sup> Judicial District in error instead of forwarding it to the Government. This error went uncorrected until the audit.

**Corrective Action Plan:** The grants referenced above have been completed and the corrections discussed by the auditors are in the process of being done. All outstanding amounts will be billed. Employees responsible for recording the activity in these types of grants have been made aware of the proper procedures.

#### **#2002-7 Payments to Neighborhood Association and Parish Wide Leagues**

**Finding:** Although management indicated that corrective action had been taken related to this finding which was included in the prior year audit, we selected two current year payments, one in August 2002 and one in September 2002, and both of these were paid based on internal memos. When we contacted the Parks and Recreation Department for the support, we were unable to obtain it.

**Corrective Action Plan:** The corrective action plan referenced in the above finding was not fully implemented in the last audit year, in that, not all of the additional documentation was being attached to the bill forms. The system has been modified to have the additional documentation for submittals kept on file by the Departmental Secretary, and a copy of this documentation will be forwarded to the departmental budget analyst.



#### #2002-8 Temporary Employees

**Finding:** There still exists a weakness in controls over the documentation of the use of temporary employees in the Parks and Recreation Department. We selected one temporary employee at random and attempted to examine the work schedule. The work schedule provided to us supported four hours for the pay period selected; however, the employee was paid 37.5 hours.

**Corrective Action Plan:** A system was implemented to address this item from the prior year's audit. However, some amendments and modifications are needed. Duplication of efforts will be reduced to eliminate clerical errors. The divisional clerk will review submittals to ensure compatibility with the timesheets. The departmental secretary will contact a final review. Any discrepancies with the schedule and the timesheets will be returned to the divisional manager for correction.

#### #2002-9 Charter Violation

**Finding:** The Fire and Police Civil Service violated Section 5-05 of the Home Rule Charter by incurring liabilities for professional services in excess of its available budget appropriations. In reviewing invoices for prior periods, it appears the situation has been on-going with prior year invoices held and presented for payment in a subsequent fiscal year against a new appropriation.

**Corrective Action Plan:** The Lafayette Municipal Fire and Police Civil Service responded to this finding as follows:

"As stated to the auditors, previously all incurred legal expenses are related to Board matters which we are obligated to handle in accordance with La. Constitution as well as the provisions of the Revised Statutes 33:2471, etc.

The Board was placed in this position by the Lafayette City-Parish Council during the 2001-2003, when legal expenses were not funded. The council placed monies in their reserves. They requested that as the bill came in, that we could come back before them.

As is well apparent the council has failed to provide adequate appropriations on an annual basis to enable the board to effectively carry-out it duties. All incurred legal expenses were for matters before the Fire and Police Civil Board, including appeals, litigation, rule changes and other board matters."

#### #2002-10 Audit Submissions

**Finding:** State law requires audit reports to be completed and submitted six months after the fiscal year ends. The Government did not comply with this requirement.

**Corrective Action Plan:** During this fiscal year, the Lafayette Consolidated Government implemented new reporting requirements as directed by GASB Statement #34, "Basic Financial Statements and Management's Discussion and Analysis." The complexity of this implementation is the primary reason that the audit was not completed and submitted by the six-month deadline. Much of the work involved in complying with the new GASB regulations entailed gathering and reporting data from prior years; these types of tasks will not have to be repeated in future years and will allow the audit to progress in a more timely manner. In addition, extensive implementation tasks were required by the auditing firm that caused further delays in the submission of the audit. The Accounting Division will continue to work with the auditors to design and maintain needed schedules throughout the year.

#### 4900-11 Mosquito Control Program

**Finding:** The contract for the Mosquito Control Program provides a monthly amount of up to \$4,000 for a public education program. However, the program must be pre-approved in writing by the contract monitor. We tested the monthly invoices submitted under the contract. For the months of May 2002 through October 2002, the contractor was paid \$22,710 for such a program. However, we were only able to locate the required pre-approval for the month of October. The contractor was paid \$4,000 for that month.

**Corrective Action Plan:** In the future, the contractor will provide a program document detailing the intended activities for the "Public Education" component of the contract. The plan will be reviewed at the regular monthly meetings between LCG and the contractor. After examination, the approval for the costs will be made in writing. A copy of the approved program document, including any modifications and compensation amounts, will be included in the monthly report.

#### 4900-02 Fixed Assets

**Finding:** With the implementation of GASB Statement 34 in the current year, the Government was required to capitalize and depreciate fixed assets. There were a number of problems identified related to this requirement which are detailed below.

1. As in the past, the Purchasing and Property Management Division (Property) prepared a reconciliation of their additions to the additions recorded in the accounting records as expenditures. However, neither Property nor Accounting resolved the differences. In order to reflect fixed assets at the end of the year, Accounting recorded them at the value reflected by Property. However, this caused problems with the government-wide financial statements because current year additions are an adjustment to current year expenses, and in this case the amount added by Property was not the amount expended, and therefore the adjustment was not accurate.
2. In addition to the problems identified above, the following items also caused reconciling problems:
  - a. Cost changes were not properly identified on the depreciation schedule as either current or prior year activity; and
  - b. Current year additions on the depreciation schedule did not always have dates that were in the current year.
3. There is currently no mechanism in place to identify and capture construction in progress which is necessary for the preparation of the government-wide financial statements.

In conclusion, the information needed to properly record the fixed assets as required by Statement 34 was not provided.

**Corrective Action Plan:** Both the Accounting and Purchasing Divisions are aware of the problems that exist with regard to the property reports, the reconciliation process and the information needed for better GASB 34 reporting. The Divisions and Information Services have begun a series of meetings to review each step in the process, make corrections, and improve the overall reporting for Fixed Assets. Accounting and Purchasing personnel will work more closely to reconcile, identify, and correct problem areas quickly. A method to capture and report Construction in Progress is currently being devised.

## Federal Award Findings and Questioned Costs

### #2002-13 Disadvantaged Business Enterprises (DBE)

**Finding:** Each year, LCG must set, as a goal, a percent of their expenditures that will be made to DBEs. They meet their file quarterly reports (Report of DBE Awards and Commitments) that indicate the actual percentage met. The reports filed in the current year were incorrect. A large DBE contract was omitted causing the reported DBE goal achieved to be understated. In addition, the total contract awards amount was wrong for the first and fourth quarters. When we questioned the individual who prepared the reports, revised reports were prepared and submitted. We obtained copies of these and found that the fourth quarter report was still inaccurate. The total contract awards to date were understated. This resulted in the achieved percent being overstated.

**Corrective Action Plan:** The following procedure has been implemented: When DBE contracts are awarded, the Small Business Coordinator will research to ensure all payments to DBE are included in the Quarterly Reports. The results of the search will be compared to the hard copy reports received.

### #2002-14 FTA Quarterly Narrative Reports

**Finding:** We were unable to obtain the quarterly FTA reports submitted by LCG and as a result were unable to test them for accuracy. These reports were apparently submitted to the grantor electronically, and a hard copy was not retained.

**Corrective Action Plan:** Procedures have been changed to address this finding. At the time the quarterly report is submitted electronically, a hard copy will be sent to Accounting for retention for the audit.

### #2002-15 Davis-Bacon Act

**Finding:** The Davis-Bacon Act requires that contractors and subcontractors submit payroll information along with certifications indicating that laborers and mechanics were paid the prevailing wage rates established by the Department of Labor for the locality at the time of the construction. We tested the payroll information submitted for one pay period, selected at random, on the Multi-Modal Project and although the rates paid complied with the prevailing rates, the certifications were not on file.

**Corrective Action Plan:** On all present and future construction contracts, contractors will be required to adhere to the Davis-Bacon Act by submitting the Statement of Compliance along with submission of weekly payrolls for all contracts over \$2,000. As a further check, payrolls with accompanying Certification will continue to be copied to Community Development for verification of compliance with the Good Faith Efforts, Prevailing Wage Rates, Contract Work Hours, and Safety Standards Act.

#### #2002-06 Program Income

**Finding:** The amount of program income related to the loan program is recorded in the loan fund as the payments are received and is entered into the federal grant system at the same time. However, at the end of the year, the majority of the amount of program income had not been transferred out of the loan fund to the appropriate grant funds. As a result of this, there was much confusion in the accounting records as to what amount of grant expenditures were funded by the grant and what amount was funded by program income. We received an adjustment in the amount of 3,252,080 to transfer the program income amounts not previously transferred out of the loan fund to the appropriate grant funds. However, after considering the adjustments, it appears that there were amounts collected on one loan, in particular, that were not transferred as it should have been. We were unable to obtain a true reconciliation of the amount entered into the federal grant system as program income to the amount transferred to the grant funds in order to ensure that all program income had been properly transferred. In addition, in the current year, the total grant revenue, after audit adjustments, was \$243,368; prior year receivable was \$106,080 and current year receipts were only \$8,134 which indicates that requests are not being made timely. This appears to be the result of the confusion over the handling of the program income.

**Corrective Action Plan:** Community Development and the Accounting Division met with the Auditors before the 10/03 audit was completed to discuss this issue. All loan repayments will be considered as part of the revolving loan fund. At the time that funds are to be used for a different purpose, they will be identified as program income, and the appropriate transfers made. This procedure should also alleviate the problem of making timely draw requests.

#### #2002-17 Equipment Usage

**Finding:** When testing the requests for reimbursements submitted under this grant, we randomly selected three claims for equipment usage. For one of the claims selected, which was for Public Works Department equipment usage, we were unable to obtain support for the amounts claimed as hours of usage. In addition, the majority of rates used on this claim did not agree to the listing of FEMA rates provided to us and we were unable to obtain additional information to support the rates used. The total amount related to this claim was \$147,359.

**Corrective Action Plan:** Public Works personnel are currently researching the documentation to support the amounts claimed and to locate support for the rates used.

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 391-8206.

Sincerely,

  
Melinda M. Pope  
Accounting Manager