

*The consolidated government of the City
of Lafayette and the Parish of Lafayette,
Louisiana*

**ANNUAL
COMPREHENSIVE
FINANCIAL**

REPORT

FOR THE YEAR ENDED
OCTOBER 31, 2022

**2021-
2022**
FISCAL YEAR



ANNUAL COMPREHENSIVE FINANCIAL REPORT



Lafayette

Innovation with an accent.

Lafayette City-Parish Consolidated Government
Lafayette, Louisiana

For the Fiscal Year Ended
October 31, 2022

Prepared by: Office of Finance & Management
Lowell Duhon, Interim Chief Financial Officer

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT

Lafayette, Louisiana

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Lafayette
CONSOLIDATED GOVERNMENT

Introductory Section



April 24, 2023

Mayor-President Josh Guillory
Members of the City and Parish Councils
Citizens of Lafayette Parish, Louisiana

Dear Mayor-President, Members of the City and Parish Councils, and Citizens of Lafayette Parish:

Pursuant to Louisiana State Statutes and the Home Rule Charter, I am pleased to submit the Annual Comprehensive Financial Report for Lafayette City-Parish Consolidated Government for the fiscal year ended October 31, 2022. The Home Rule Charter requires that the City and Parish Councils jointly provide an annual independent post fiscal year audit and such additional audits, as it deems necessary, of the accounts and other evidence of financial transactions of the Consolidated Government including those of all Consolidated Government departments, offices, or agencies. The City and Parish Councils jointly shall designate an independent auditor to make such audits.

The Accounting Division of the Office of Finance and Management prepared this report in accordance with generally accepted accounting principles (GAAP). We believe the data, as presented, is accurate in all material respects; that it is presented in a manner designed to set forth fairly the financial position and results of operations of the City-Parish as measured by the financial activities of its various funds and the entity-wide presentation; and that all disclosures necessary to enable readers to gain an understanding of City-Parish financial affairs have been included. Responsibility for the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the local government.

Lafayette City-Parish Consolidated Government's financial statements have been audited by Kolder, Slaven & Company, LLC, a firm of licensed, independent, certified public accountants designated jointly by the City and Parish Councils. The goal of the independent audit was to provide reasonable assurance that the financial statements are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and the disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditors concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that Lafayette City-Parish Consolidated Government's financial statements for the fiscal year ended October 31, 2022 are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first document of the Financial Section of this report.

Lafayette City-Parish Consolidated Government (LCG) is required to undergo an annual single audit in conformance with the audit requirements of the Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and the Audit Requirements for Federal Awards* (Uniform Guidance). Information related to this single audit including the Schedule of Expenditures of Federal Awards, findings and recommendations, and the independent auditor's reports on the internal control structure and compliance with applicable laws and regulations is presented within the Single Audit Section immediately following the Statistical Section of this report.

Management’s Discussion and Analysis (MD&A) immediately follows the independent auditor’s report and provides a narrative introduction, overview, and analysis of the basic financial statements. This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it.

Profile of the Government

The City of Lafayette, Louisiana is the parish seat of the Parish of Lafayette. The 2022 estimated population of the City is 132,892 and the Parish is 243,446. The region was settled in 1763 by exiled Acadians from Nova Scotia (commonly called Cajuns). The Parish was created on January 17, 1823 and covers a total of 277 square miles. The City of Lafayette was originally founded as Vermilionville in 1821 and later renamed Lafayette in 1884. The City was incorporated in 1914. The Parish is located in the heart of Acadiana, an eight parish area in the center of southern Louisiana between New Orleans and Houston. French, Creole, and Acadian culture, handwork and traditions are very much in evidence in and around the region and both French and English languages are still spoken. An estimated 11.1% of the Parish population speaks both French and English.



Prior to January 2020, the governing authority of LCG was the Lafayette City-Parish Council, consisting of nine members elected from nine single member districts. By a general vote of Lafayette citizens, effective January 6, 2020, this Council was replaced by two separate councils consisting of five members each. The Lafayette City Council serves as the governing authority for the City of Lafayette. The Lafayette Parish Council serves as the governing authority for the Parish of Lafayette. The City Council and Parish Council, jointly, serve as the governing authority for Lafayette City-Parish Consolidated Government. The LCG chief executive is the Mayor-President. LCG’s governance structure is by home rule charter which, in its current form, was voted on by the citizenry in 1992. Although the governments were consolidated in 1996, the Home Rule Charter states that “The City of Lafayette shall continue to exist as a legal entity... and shall exercise all powers granted by general state law and the state constitution for municipalities of the same population class.” The Charter also states that all fees, charges, and taxes levied by Lafayette Parish and the City of Lafayette shall continue to be levied by the City-Parish Government for purposes and services as prior to consolidation until changed by the appropriate Council(s) having legislative power over the subject matter of the fees, charges, and/or taxes, or by a vote of the people when a vote is required for tax purposes; therefore, after consolidating administration and operations of the two governments, LCG continues to maintain separate accounts for the City of Lafayette and Parish funds.

Lafayette City-Parish Consolidated Government provides a wide range of services including public safety, highways and streets, sanitation, airports, transportation, recreational activities, general administration functions, and other general governmental services. It also provides fiber optic networking services through LUSFiber. Lafayette Utilities System (LUS), a department of LCG, provides electric, water, and wastewater services that are amongst the lowest priced in the state.

Mission Statement

The mission of Lafayette City-Parish Consolidated Government is to enhance the quality of life of our community by providing high-quality; cost-effective services that meet the needs and expectations of the public.

Accomplishments

- The Office of Finance and Management earned LCG’s ninth Government Finance Officers Association Distinguished Budget Presentation Award for the FY 2022 budget document.
- Lafayette Animal Shelter & Care Center was selected as a leader in animal welfare to participate in the Shelter Collaborative Program by Best Friends Animal Society.

- Community Development & Planning launched the new Permit & Planning Guide and MGO Online. This new program allows residents and businesses to determine what permits are needed for a project and pay for everything online.
- The Innovation & Technology Department launched a new feature “Find My Home” to the LCG website. This new feature allows residents to see information such as property, flood zone, and drainage information, local and state representatives, voter precincts, nearby schools, parks, bike trails, bus stops, trash and recycling service days, and more.

Budgetary Control

The fiscal year for Lafayette City-Parish Consolidated Government is November 1 through October 31. The Home Rule Charter requires that at least ninety days prior to the beginning of each fiscal year, an operating budget and a capital improvement budget be submitted to the City Council and the Parish Council. The Clerk of the Council then publishes a joint public hearing notice at least ten days prior to the date the budget is presented to the public for a formal public hearing. The notice is required to include a general summary of the proposed budget, the times and places where copies of the budget are available for public inspection, and the location, date, and time of the joint public hearing.

The annual budget serves as a policy document, a financial plan, an operations guide, and a communications device for Lafayette City-Parish Consolidated Government. It is the foundation for LCG’s allocation of resources toward service delivery plans for the coming fiscal year. The budget is reported using the current financial resources measurement focus and is consistent with generally accepted accounting principles as applied to governmental units. Appropriations define the cash limits that cannot be exceeded. No reference is given to when revenues are earned or expenses are incurred. For budgetary purposes, these items are only recognized when received or paid. Non-cash items such as depreciation and amortization are not budgeted.

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

Local Economy

The business base of the Parish includes energy services, manufacturing, health care, transportation and distribution, education, information technology, finance, tourism, and other service-related industries. The population in Lafayette’s trade market is over 600,000 people with over a million tourists visiting the area each year. More than twenty percent of the retail dollars spent in the Parish come from visitors outside the Parish’s borders.

Sales taxes make up one of the largest parts of local revenues and are usually restricted (dedicated) to specific uses by the voters. Currently, residents are charged a total of eight point forty-five percent (8.45%) sales tax, with the exception of TIF districts. Lafayette City-Parish Consolidated Government has a two percent (2%) general sales and use tax for the City of Lafayette and a one percent (1%) general sales and use tax for the Parish of Lafayette. In 2022, total retail sales reached \$8.20 billion, the highest year on record.

Proceeds of the 1961 one percent (1%) general sales and use tax levied by the City of Lafayette are dedicated to capital improvements such as street improvements, building construction, drainage, and any other work of permanent public improvement. Proceeds of the 1985 one percent (1%) general sales and use tax levied by the City of Lafayette are dedicated to capital improvements for streets and drainage. Both the 1961 and 1985 general sales and use taxes are dedicated to supplementing the revenues of the City’s General Fund

after providing the debt service on outstanding bonds, provided that such an amount cannot exceed 35% of the annual sales tax revenues.

Lafayette Parish is authorized by the voters of the Parish to levy and collect one percent (1%) general 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 net proceeds of the sales tax are deposited in the Parish General Fund for general expenditures.

Between fiscal year 2021 and 2022, total sales tax revenues increased by \$8,030,956. The increase in retail sales is attributable to many factors including but not limited to, increased economic activity, low unemployment rates, job growth, inflation and normalization of spending habits after the significant reductions in business, travel and other economic activity due to the COVID-19 economic shutdown.

The five-year trend for sales tax at the fund level has been as follows:

Fiscal Year	City-1961	City-1985	Parish	TIF MM103	Total
2018	\$43,181,294	\$36,221,327	\$4,576,267	\$1,269,596	\$85,248,484
2019	\$44,592,889	\$37,221,378	\$4,885,224	\$1,138,358	\$87,837,849
2020	\$43,803,676	\$35,891,764	\$5,304,706	\$1,040,443	\$86,040,589
2021	\$51,262,785	\$43,185,120	\$6,373,263	\$1,349,797	\$102,170,965
2022	\$55,274,568	\$46,323,016	\$7,057,164	\$1,547,173	\$110,201,921

For further information regarding sales taxes, please refer to the Statistical Section that immediately follows the Financial Section of this report.

In September of 2022, the unemployment rate for Lafayette Parish was 2.8%, below the national average of 3.5% and below the state’s rate of 3.4%. The per capita income is \$57,674 with an average single-family home price of \$296,981.

The Lafayette Parish School System includes 45 schools: 25 elementary schools, 12 middle schools, and 8 high schools. Included in the system are magnet academies, foreign language immersion curriculums, and gifted and talented programs. Lafayette is also home to the University of Louisiana at Lafayette (UL Lafayette) which is part of the University of Louisiana System. The University is the second largest university in Louisiana with over 19,000 students. UL Lafayette offers bachelors, masters, and doctoral degrees in curriculums ranging from the humanities to hard sciences. It is one of the top-ranked universities in the south.

Major Initiatives

Mayor-President Josh Guillory’s administration continues its efforts in returning to the core functions of government. A “do more with less” attitude prevents overspending and encourages creative problem-solving in government. We remain steadfast in our commitment to initiatives that strengthen our core priorities. Major initiatives of Mayor-President Josh Guillory’s administration include: addressing drainage issues; fostering a safe community; repairing, maintaining, and developing infrastructure; growing and diversifying the economy; and improving the overall quality of life for the people that Lafayette Consolidated Government serves.

- **Drainage** – The Drainage Department is dedicated to achieving proficient and effective flood and stormwater control. Lafayette Consolidated Government is responsible for maintaining 2,750.5 miles of drainage systems throughout Lafayette Parish, consisting of natural waterways, roadside ditches, and subsurface pipe systems. The Drainage Master Plan, implemented in 2020, continues to provide better management of watersheds and maximizes the drainage systems’ efficacy through a controlled approach of decision making, managing ongoing inspection, routine maintenance, and improvement of the systems (including construction). The department works to maximize day-to-

day operations in order to help protect residents and businesses from potential flooding. In 2022, several drainage maintenance and detention pond projects were completed, totaling more than \$65,000,000. These detention ponds represent more than 20 million gallons of stormwater storage for Lafayette Parish. The maintenance of coulees totaled 109 locations with 20 miles of vegetation removed and 46 miles of accumulated silt and vegetation removed. Additionally, crews have cleaned 16,800 feet of channels in five locations, 1,670 feet of new culverts have been installed, 87,895 feet of culverts have been flushed, and 173,137 feet of ditches have been excavated.

- **Public Safety** – Public Safety is essential for a government to ensure the well-being of its citizens, and it remains a top priority of Mayor-President Josh Guillory’s administration. Well-equipped and well-funded police and fire departments are essential for the protection of life and property. With safety and security in mind, the Police Department opened a new precinct in Downtown Lafayette. In recent years, Downtown has attracted more businesses and residents. This precinct not only makes the area safer with an increased police presence, faster response times, and more visibility, but also reduces strain for Precincts 1 and 4, which previously covered downtown, to allow them to better serve their areas of operation. The Fire Department continues its unwavering call to save life and property by replacing the aging Fire Station #3, which opened in Fall 2022. The new station will allow firefighters to have quicker response time to emergencies. In 2022, the 105th Recruit Academy welcomed five new graduates to the Fire Department and with new technology, virtual training is now offered to all fire personnel.
- **Infrastructure** – The maintenance, revitalization and development of critical infrastructure are crucial to the success of the City and Parish. Infrastructure boosts commerce, supports business, connects cities and creates opportunities for businesses and communities. The long-awaited completion and opening of the Kaliste Saloom Widening Project from E. Broussard to Ambassador Caffery Parkway has been completed after three years. Additionally, the Dulles Drive Widening and Roundabout Project was also completed, widening Dulles Drive from a two-laned asphalt roadway with open ditches to a three-laned concrete roadway with subsurface drainage, sidewalks, and street lights as well as a new bridge, a roundabout and additional turning lanes. In the spirit of doing “more with less,” Lafayette Consolidated Government’s Public Works Department embarked upon a new preservation/repair program for bridges, whereas before, the only option previously was to replace it. Nineteen bridges were found in this transitional phase and the work being performed will ensure these bridges remain serviceable for 10 – 20 more years. The cost of these repairs was \$3.055 million, bringing the average cost to \$160,813 per bridge. This allows all bridges in the City and Parish to remain open for the foreseeable future as well as provide for a more efficient and effective use of the bridge program dollars. Many road construction projects are also being planned for the upcoming year which will improve the flow of traffic and connectivity including extending Louisiana Avenue, the University Avenue Corridor Project, North Saint Antoine Street Extension, Lake Farm Road Extension, Frem Boustany Drive Extension, and Cue Road Extension. Seven roundabouts will be built, reducing congestion on major roads and traffic arteries. For our citizens who utilize the transit system, the Traffic, Roads, and Bridges (TRAB) Department began offering a convenient and affordable annual pass in 2022 which has been purchased by approximately 800 riders in its inaugural year.
- **Economic Growth & Diversification** – Lafayette’s economy is thriving and we are ripe for future development. To help streamline the development permitting process, the Community Development & Planning Department launched the Permit and Planning Guide, a new one-of-a-kind online tool to help residential and commercial builders navigate required permits and estimate costs for projects. This guide offers convenience and efficiency and is the latest edition to LCG’s digital front door that provides services to the residents and those wanting to do business in Lafayette Parish. In 2022, the Bicycle Lafayette Plan, a world-class system of bicycle and pedestrian pathways was also introduced. This project improves the quality of life for residents who rely on bicycles for transportation, creates additional recreational opportunities, and boosts our economy by attracting tourism, investment, talent, and jobs. The return of the Louisiana Gulf Coast Oil Exposition (LAGCOE) was also announced.

Relevant Financial Policies

Fund/Department Structure

The fund structure for LCG is especially complex. City and Parish funds are accounted for separately due to the source of revenue and authority granted by the voters of both the City and the Parish. There are two general funds; one for the City and one for the Parish that are reported as one combined general fund to comply with generally accepted accounting principles. Combined, there are over fifty general governmental funds (special revenue, debt service, and capital projects), four internal service funds, and five business type funds.

Investment Management

The Cash Management Rules and Guidelines of LCG address the following areas:

- Scope, Prudence, and Objectives
- Delegation of Authority
- Authorized Financial Dealers and Institutions and Diversification in Authorized and Suitable Investments
- Collateralization
- Safekeeping and Custody

It is the policy of LCG to invest public funds in a manner which conforms to existing Louisiana State Statutes governing the investment of public funds and LCG's Home Rule Charter while receiving a maximum rate of return. LCG's Investment Policy has the following objectives: safety, liquidity, yield, and public trust. Authorized security purchases include:

- U.S. Treasury Bills, Notes, and Bonds with maturities not to exceed two years.
- Federal agency and instrumentality coupon debentures and discount notes with maturities not to exceed two years – limited to Federal Home Loan Bank, Federal National Mortgage Association, Federal Farm Credit Bank, and Federal Home Loan Mortgage Corporation.
- Repurchase agreements with a maturity not to exceed six months on the above securities collateralized at a minimum of 102 percent of the purchase price of the repurchase agreement.
- The purchase of any securities listed in the first two bullets in excess of two years must be pre-approved in writing by the Chief Financial Officer.

Fund Balance Policy

Governmental funds report the difference between their assets and liabilities as fund balance. Under generally accepted accounting principles, fund balance is divided into two major components; Nonspendable and Spendable. Nonspendable is that portion of fund balance that is not available for appropriation because the assets it represents are not in a spendable form, such as inventory. Spendable Fund Balance is further broken down into four categories; restricted, committed, assigned, and unassigned. It is the unassigned portion of fund balance that can be appropriated without external or internal restrictions. It is the intent of LCG administration to maintain at a minimum its unassigned fund balance for the City General Fund at 20% of the total fund's operating expenses. Under this policy, LCG administration, in its budgeting process, submits a proposed budget to the City Council and the Parish Council that adheres strictly to the fund balance requirements. This policy has not yet been ratified by the City Council and the Parish Council and during the budget adoption process the Councils may, at their discretion, amend the budget in such a way that this policy is violated. In such cases, policy violations will be discussed in the administration's transmittal letter in the final budget document. Additionally, the City Council and the Parish Council may be asked to provide a discussion of these decisions and, if provided, will be included in the final budget document as well.

Debt Policy

LCG's debt is issued primarily as a financing tool for infrastructure (such as streets, drainage, and utilities) and infrastructure improvements. A careful balance between debt financed projects and pay-as-you-go capital projects is maintained. Capital projects that may be funded by debt are evaluated within the context of LCG's long range capital plan and debt is only issued after careful consideration of current debt levels, economic conditions, the availability of alternative funding sources, and key debt and liquidity ratios. Bond covenants require that the average annual revenues for the City of Lafayette sales tax collections for the two most recent fiscal years must equal or exceed 1.5 times the highest combined principal and interest requirements for any succeeding fiscal year on all City sales tax bonds outstanding. It is the administration's policy to maintain a higher City sales tax ratio of 2.0.

Louisiana Revised Statutes limit the Parish's general obligation bonded debt for other purposes to 10% of the assessed valuation of the taxable property for a single purpose with no limit on the number of purposes. The City may issue general obligation bonded debt in excess of 10% of the assessed valuation of the taxable property for any single purpose provided that the aggregate for all such purposes (determined at the time of issuance of the bonds) does not exceed 35% of the assessed valuation of the taxable property of the City.

Compliance with all bond covenants, bond ordinances, contracts, etc. are monitored. Additionally, required financial data and event information are uploaded to the Electronic Municipal Market Access (EMMA) which is the official repository for information on virtually all municipal bonds.

Revenue Policy

LCG endeavors to have a diversified and stable revenue system to protect against unforeseeable short-term fluctuations in any one revenue source. Revenue forecasts are based on the best information available and take into consideration historical trends, current economic factors (such as property assessments and retail sales trends), and projected activity. Revenues are budgeted conservatively but if economic downturns develop, which could result in revenue shortfalls, adjustments in budgeted expenditures are made to compensate. LCG establishes and monitors user fees and charges based on the cost of services and community benefit. Services may be subsidized as the Councils deem necessary. The use of one-time revenues or those of an unpredictable nature to fund on-going expenditures is discouraged. LCG pursues alternate methods of financing such as federal and state grants and intergovernmental agreements.

Expenditure Policy

All department directors share in the responsibility of looking at and understanding LCG's long-term financial viability, the general spending trends of their respective departments, the projected departmental revenues, and educating themselves and their staff on the necessary short and long-term balance between revenues and expenses. Departmental budgets are submitted to the administration with these responsibilities in mind and budgets are typically zero-based or status quo with little or no increases to expenditures contemplated. As the administration evaluates budgetary requests, higher priority is given to expenditures which provide direct public services and public health and safety. The highest priority is given to the payment of bonds, notes, contracts, accounts payable, and other monetary liabilities. An appropriate balance between these priorities and the dollars provided towards the assurance of good management and legal compliance is strived for.

Capital Improvements

LCG maintains a Five-Year Capital Improvement Program (including anticipated funding sources) which is updated annually and is approved by the City Council and the Parish Council during the budget process. Capital improvement projects are defined as infrastructure, equipment purchases, or construction that results in a capitalized asset and having a useful life of more than one year.

In addition to a Five-Year Capital Improvement Program, Section 5-05 of the Home Rule Charter requires that a Capital Improvement budget must include the estimated annual cost of operating and maintaining the capital improvement to be constructed or acquired.

Proposed capital projects are reviewed by departmental directors, staff, and administration. Priority of projects is based on financial sources available and/or debt considered and overall consistency with LCG's goals and objectives.

Internal Controls and Fiscal Monitoring

City-Parish management is responsible for establishing, implementing, and maintaining a framework of internal controls designed to ensure that City-Parish assets are protected from loss, theft, or misuse and to ensure that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles.

The system of internal control is designed to provide reasonable but not absolute assurance regarding: 1) the safeguarding of assets against loss from unauthorized use or disposition, 2) the reliability of financial records for preparing financial statements, and 3) accountability for assets. The concept of reasonable assurance recognizes that the cost of control should not exceed the benefits likely to be derived and the valuation of costs and benefits requires estimates and judgments by management.

Financial systems will maintain internal controls to monitor revenues, expenditures, and program performance on an ongoing basis. As required by the Home Rule Charter and/or internal written policy, monthly financial reports are prepared as well as departmental meetings held to review the status of revenues and expenditures and compliance to the adopted budget.

Long-term Financial Planning

The City of Lafayette, through the Lafayette Public Power Authority (LPPA), acquired a 50 percent ownership interest in a fossil fuel steam electric generating unit known as Rodemacher Unit 2 ("Unit 2"). The output of Unit 2 is sold by LPPA to the City in accordance with a long-term power sales contract whereby LPPA agreed to sell and the City agreed to purchase LPPA's share of the power and energy produced by Unit 2. The contract expires August 31, 2047. Payments under the contract are specified to be sufficient to pay all costs of LPPA in connection with Unit 2 including LPPA's share of operation and maintenance of Unit 2, debt service requirements, and all other financial obligations of LPPA's share of Unit 2. These obligations are payable as an operating expense of the Utilities System Fund and payable solely from the revenues of the Utility System. Expenses related to fuel, purchased power, and associated costs are recovered through a fuel charge established by the director of the Utilities System. The payments to LPPA are required to be made whether or not Unit 2 is operating or inoperable.

Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Lafayette City-Parish Consolidated Government for its annual comprehensive financial report for the fiscal year ended October 31, 2021. This was the seventh consecutive year that the government has achieved this prestigious award. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized annual comprehensive financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current annual comprehensive financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to GFOA to determine its eligibility for another certificate.

GFOA has also given an Award for Outstanding Achievement in Popular Annual Financial Reporting to Lafayette City-Parish Consolidated Government for its Popular Annual Financial Report for the fiscal year ended October 31, 2021. The Award for Outstanding Achievement in Popular Annual Financial Reporting is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government popular reports.

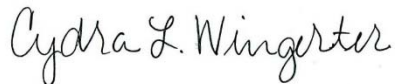
In order to receive an Award for Outstanding Achievement in Popular Annual Financial Reporting, a government unit must publish a Popular Annual Financial Report, whose contents conform to program standards of creativity, presentation, understandability, and reader appeal. An Award for Outstanding Achievement in Popular Annual Financial Reporting is valid for a period of one year only. We believe our current report continues to conform to the Popular Annual Financial Reporting requirements, and we are submitting it to GFOA to determine its eligibility for another award.

In addition, Lafayette City-Parish Consolidated Government also received GFOA's Distinguished Budget Presentation Award for its annual operating budget prepared for the fiscal year covered by this Annual Comprehensive Financial Report. This was the ninth consecutive year that the government has received this award. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, an operations guide, a financial plan, and a communications device.

The preparation of this report on a timely basis could not have been accomplished without the dedicated services of a highly trained and qualified staff. I also would like to acknowledge the thorough, professional, and timely manner in which the audit was conducted by our independent auditors Kolder, Slaven, & Company, LLC.

In addition, we express our appreciation to Mayor-President, Mr. Josh Guillory and the members of the City and Parish Councils for their interest and support in planning and conducting the financial affairs of the City-Parish in a responsible and progressive manner during their terms in office.

Respectfully submitted,



Cydra Wingerter
Chief Administrative Officer



Lowell Duhon
Interim Chief Financial Officer



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Lafayette Consolidated Government
Louisiana**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

October 31, 2021

Christopher P. Morill

Executive Director/CEO

Lafayette City-Parish Consolidated Government
Lafayette, Louisiana

Annual Comprehensive Financial Report
For the Fiscal Year Ended October 31, 2022

Listing of Principal Elected and Administrative Officials

Principal Elected Officials

(As of October 31, 2022)

Honorable Joshua S. Guillory
Mayor-President

Members of the Parish Council

Bryan Tabor	District 1
Kevin Naquin	District 2
Josh Carlson	District 3
John J. Guilbeau	District 4
Abraham “AB” Rubin Jr.	District 5

Members of the City Council

Patrick “Pat” Lewis	District 1
Andy Naquin	District 2
Liz W. Hebert	District 3
Nanette S. Cook	District 4
Glenn M. Lazard	District 5

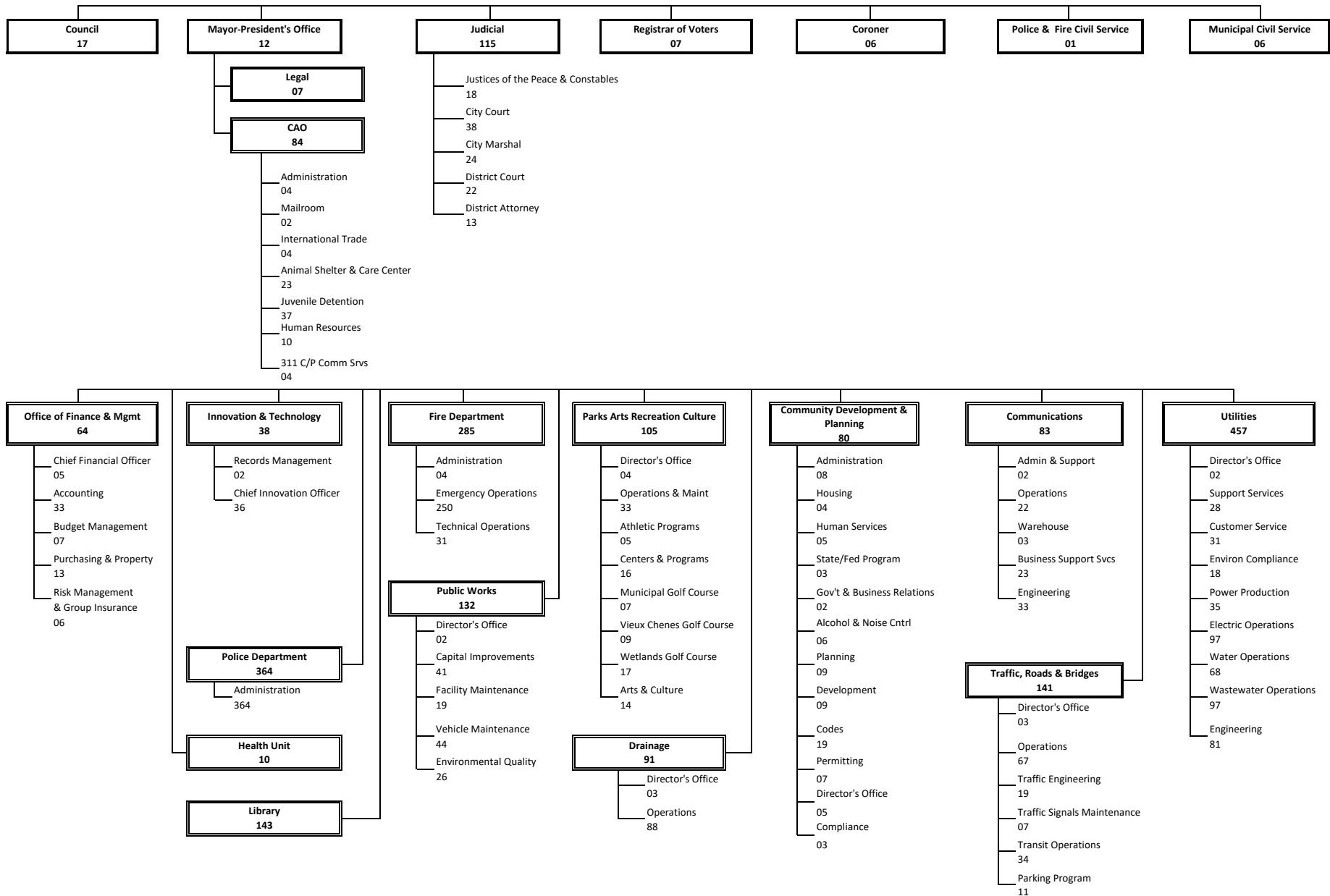
Principal Administrative Officials

Cydra Wingerter
Chief Administrative Officer

Lowell Duhon
Interim Chief Financial Officer

Gregory J. Logan
City-Parish Attorney

LAFAYETTE CONSOLIDATED GOVERNMENT

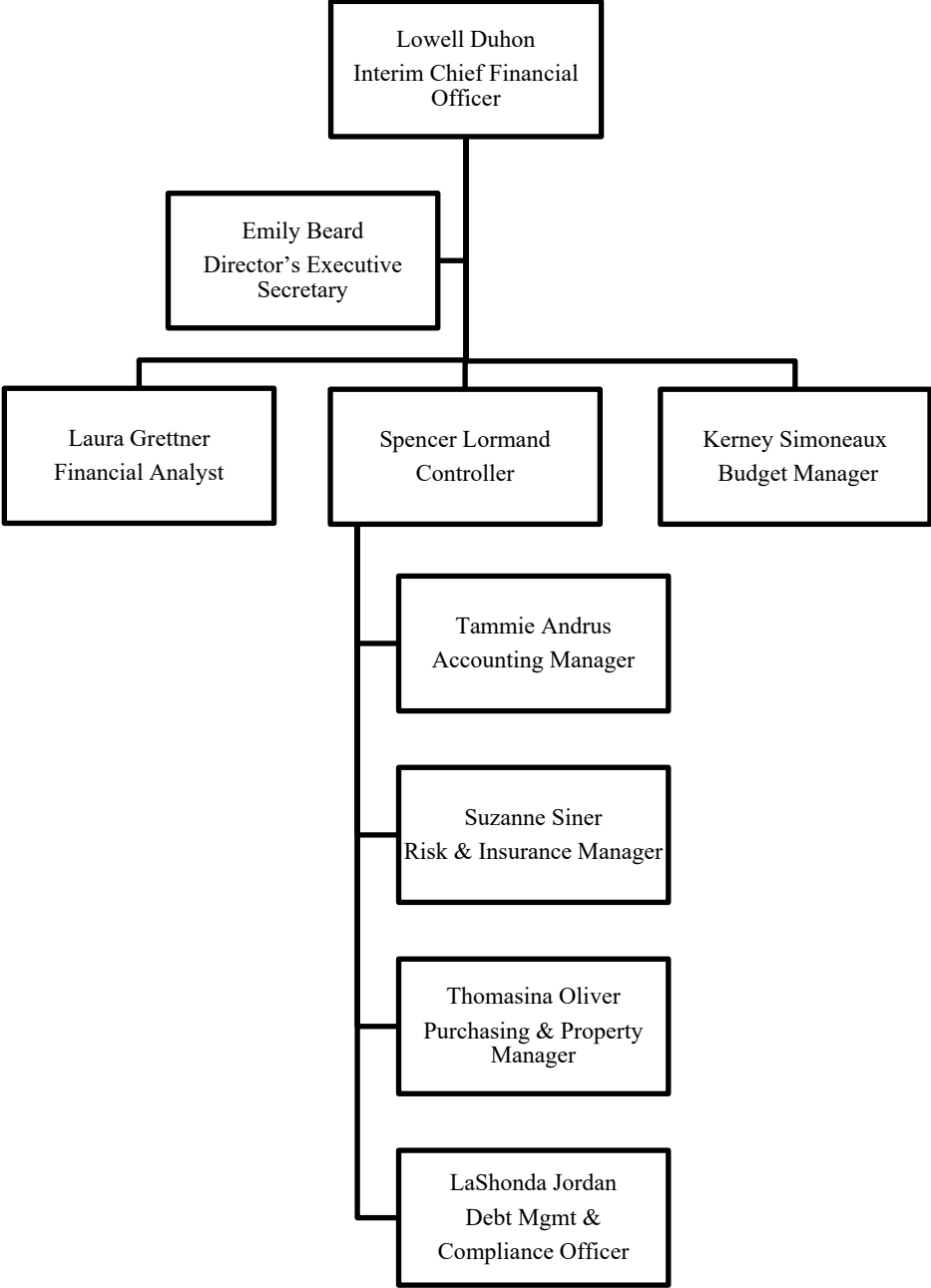


Total Employee Strength
(Excluding Temporary)
2,248

III X

Lafayette City-Parish Consolidated Government

Office of Finance and Management



Financial Section

KOLDER, SLAVEN & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

Brad E. Kolder, CPA, JD*
Gerald A. Thibodeaux, Jr., CPA*
Robert S. Carter, CPA*
Arthur R. Mixon, CPA*
Stephen J. Anderson, CPA*
Matthew E. Margaglio, CPA*
Casey L. Ardoin, CPA, CFE*
Wanda F. Arcement, CPA
Bryan K. Joubert, CPA
Nicholas Fowlkes, CPA
Deidre L. Stock, CPA

C. Burton Kolder, CPA*
Of Counsel

Victor R. Slaven, CPA* - retired 2020
Christine C. Doucet, CPA – retired 2022

* A Professional Accounting Corporation

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Phone (337) 363-2792 Phone (337) 639-4737

WWW.KSRCPAS.COM

INDEPENDENT AUDITOR'S REPORT

To the Lafayette City Council and Lafayette
Parish Council of Lafayette, Louisiana

Report on the Financial Statements

Opinions

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 Lafayette City-Parish Consolidated Government (the Government), as of and for the year ended October 31, 2022, and the related notes to the financial statements, which collectively comprise the Government's basic financial statements, as listed in the table of contents.

In our opinion, based on our audit and the reports of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Government, as of October 31, 2022, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of Cajundome Commission, City Court of Lafayette, Lafayette Regional Airport, Lafayette Parish Waterworks District North, Lafayette Parish Waterworks District South, Lafayette Parish Bayou Vermilion District, and Lafayette Parish Communication District, component units, which represent 93.48% and 96.78%, respectively, of the assets and program and general revenues of the aggregate discretely presented component units and University Gateway Economic Development District, blended component unit, which represent 0.50% and 0.28%, respectively, of the assets and revenues of the other governmental funds. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion, insofar as it relates to the amounts included for Cajundome Commission, City Court of Lafayette, Lafayette Regional Airport, Lafayette Parish Waterworks District North, Lafayette Parish Waterworks South, Lafayette Parish Bayou Vermilion District, Lafayette Parish Communication District, and University Gateway Economic Development District is based solely on the reports of other auditors.

Basis for Opinions

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Government and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Government's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Government's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Government's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Emphasis of Matter

As discussed in Note 34 to the basic financial statements, the Government has adopted the provisions of GASB statement No. 87, *Leases* and a prior year restatement. Our opinion is not modified with respect to this matter.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, budgetary comparison schedules, schedule of changes in total OPEB liability and related ratios, schedule of employer's share of net pension liability, and schedule of employer contributions be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Government's basic financial statements. The General funds combining statements and budgetary comparison schedules, combining and individual nonmajor fund financial statements and schedules, nonmajor enterprise funds, internal service funds, fiduciary funds, nonmajor component unit combining statements, Utilities System Fund statement, Justice System Funding Schedule – Receiving Entity, and the schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion and the opinion of other auditors, the General funds combining statements and budgetary comparison schedules, combining and individual nonmajor fund financial statements and schedules, nonmajor enterprise funds, internal service funds, fiduciary funds, nonmajor component unit combining statements, Utilities System Fund statement, Justice System Funding Schedule – Receiving Entity, and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole. The prior year comparative information on the governmental funds and nonmajor enterprise funds combining statements has been derived from the Government's 2021 financial statements, which was subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, was fairly presented in all material respects in relation to the financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The information comprises the introductory section and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated April 24, 2023, on our consideration of the Government's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Government's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Government's internal control over financial reporting and compliance.

Kolder, Slaven & Company, LLC
Certified Public Accountants

Lafayette, Louisiana
April 24, 2023

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT

Lafayette, Louisiana

Management's Discussion and Analysis

October 31, 2022

Lafayette City-Parish Consolidated Government (LCG) presents the following discussion and analysis of the financial performance during the fiscal year ending October 31, 2022. This discussion and analysis is intended to assist readers in focusing on significant financial issues and changes in financial position and identifying any significant variances from the adopted budget. We encourage readers to consider the information presented here in conjunction with additional information presented in the financial statements provided in this report. All amounts, unless otherwise indicated, are expressed in millions of dollars.

Financial Highlights

- The assets and deferred outflows of LCG exceeded its liabilities and deferred inflows by \$1,324.3 (net position).
- At the end of the current fiscal year, unassigned fund balance for the General Fund was \$57.5, or 47.6% of total General Fund expenditures and other financing uses. Ending Fund Balance for the General Fund notes a decrease of \$.9 or 1.2% from 2021.
- At the end of the current fiscal year, LCG's governmental funds reported combined ending fund balance of \$308.4, a decrease of \$25.8 compared to the fiscal year 2021. Of this amount, \$2.7 is non-spendable and \$305.7 is spendable. Of the total spendable fund balance, \$57.6 is unassigned and is available for spending at the Government's discretion.
- LCG implemented GASB Statement No 87 "*Leases*". The intent of the GASB pronouncement is to better meet the needs of financial statement users by improving accounting and financial reporting for leases by governments.
- At the end of the current fiscal year, LCG's governmental funds reported \$111.7 in Sales and Use Tax, an increase of \$8.0 or 7.8% as compared to 2021.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to LCG's basic financial statements which have three components: 1) government-wide financial statements, 2) fund financial statements and 3) notes to the basic financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview similar to private-sector business financial presentations.

The *statement of net position* presents information on all of LCG's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of LCG is improving or deteriorating.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT

Lafayette, Louisiana

Management's Discussion and Analysis (Continued)

October 31, 2022

The *statement of activities* presents information showing how the Government's net position changed during the fiscal year. Changes in net position are recorded when the underlying event giving rise to the change occurs regardless of the timing of the cash flows. Therefore, revenues and expenses reported in this statement for some items will not result in cash flows until future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave). Both of the government-wide financial statements distinguish functions of LCG that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees or charges (business-type activities).

Governmental activities include general government, public safety, public works, urban redevelopment and housing, culture and recreation, health and welfare, economic opportunity, and economic development and assistance.

The business-type activities reflect private sector type operations where the fee for service typically covers all or most of the cost of operations including depreciation. The City's electric, water, wastewater, fiber optics utilities funds, along with LCG's solid waste collection, environmental services, and CNG service station funds are reported here.

Fund Financial Statements

The accounts of LCG are organized on the basis of funds, each of which is considered a separate accounting entity. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Fund financial statements are used to present financial information detailing resources that have been identified for specific activities. The focus of the fund financial statements is on LCG's major funds, although non-major funds are also presented in aggregate and further detailed in the supplementary statements.

LCG uses fund accounting to ensure and demonstrate compliance with requirements placed on resources. Funds are divided into three categories: governmental, proprietary and fiduciary. Fund financial statements allow LCG to present information regarding fiduciary funds since they are not reported in the government-wide financial statements.

Governmental Funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. Unlike the government-wide financial statements, governmental fund financial statements focus on near-term outflows of spendable resources as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's current financing requirements.

LCG has presented the General Fund, the Sales Tax Capital Improvement Fund, the American Rescue Plan Act – City Fund, and the American Rescue Plan Act – Parish Fund as major funds. All non-major governmental funds are presented in one column, titled "Other Governmental Funds". Combining financial statements of the non-major funds can be found in the other supplementary information section that follows the basic financial statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Management's Discussion and Analysis (Continued)
October 31, 2022

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 LCG's various functions. LCG uses internal service funds to account for its central vehicle maintenance, 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.

Fiduciary Funds are used to account for resources held for the benefit of parties outside the primary government. Fiduciary funds are not reflected in the government-wide financial statements as the resources of those funds are not available to support LCG's programs and operations. The accounting for fiduciary funds is much like that used for proprietary funds.

Notes to the Basic Financial Statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements and are a required part of the basic financial statements.

Other Supplementary Information – In addition to the basic financial statements and accompanying notes, this report also presents the required supplementary information of LCG's General Fund budgetary comparison schedules that demonstrate compliance with its budget.

Also included in the report are the Auditor's reports, findings and schedules, and the statistical section.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Management's Discussion and Analysis (Continued)
October 31, 2022

Government-Wide Financial Statement Analysis

The following schedule reflects the condensed Statement of Net Position for October 31, 2022, with comparative figures for 2021:

Condensed Statement of Net Position (in millions)
Year-Ended October 31, 2022 and 2021

	Governmental Activities		Business-Type Activities		Total	
	2022	*2021	2022	*2021	2022	*2021
Assets:						
Current and other assets	\$ 459.8	\$ 440.5	\$ 115.8	\$ 104.5	\$ 575.6	\$ 545.0
Restricted assets	16.2	5.4	207.2	230.9	\$ 223.4	236.3
Capital assets	<u>710.7</u>	<u>635.2</u>	<u>808.8</u>	<u>776.8</u>	<u>1,519.4</u>	<u>1,412.0</u>
Total assets	<u>1,186.7</u>	<u>1,081.1</u>	<u>1,131.8</u>	<u>1,112.2</u>	<u>2,318.5</u>	<u>2,193.3</u>
Deferred Outflows of Resources	<u>71.2</u>	<u>52.4</u>	<u>19.8</u>	<u>23.5</u>	<u>91.1</u>	<u>75.9</u>
Liabilities:						
Current liabilities	112.5	69.1	32.9	27.7	145.4	96.8
Long-term liabilities	<u>489.5</u>	<u>457.7</u>	<u>395.0</u>	<u>430.4</u>	<u>884.6</u>	<u>888.1</u>
Total liabilities	<u>602.0</u>	<u>526.8</u>	<u>427.9</u>	<u>458.1</u>	<u>1,029.9</u>	<u>984.9</u>
Deferred Inflows of Resources	<u>36.1</u>	<u>57.4</u>	<u>19.2</u>	<u>16.6</u>	<u>55.3</u>	<u>74.0</u>
Net Position:						
Net Investment in Capital Assets	473.9	413.5	486.9	478.7	960.8	892.2
Restricted	230.8	219.6	159.5	130.4	390.3	350.0
Unrestricted	<u>(84.9)</u>	<u>(83.8)</u>	<u>58.2</u>	<u>51.9</u>	<u>(26.7)</u>	<u>(31.9)</u>
Total net position	<u>\$ 619.8</u>	<u>\$ 549.3</u>	<u>\$ 704.6</u>	<u>\$ 661.0</u>	<u>\$ 1,324.3</u>	<u>\$ 1,210.3</u>

*Restated

For the year-ended October 31, 2022, total assets and deferred outflows exceeded liabilities and deferred inflows by \$1,324.3. The largest portion of LCG's net position, \$960.8 (72.5%) represents its investment in capital assets less any related debt used to acquire those assets that are still outstanding and includes assets such as land, infrastructure, improvements, buildings, machinery and equipment and intangibles.

Capital assets are used to provide services to the citizens of LCG and are not available for further spending. Although LCG's investment in capital assets is reported net of related debt, the resources needed to repay the debt must be provided from other sources as capital assets cannot be used to liquidate liabilities. Of the total net position, \$390.3 represents resources that are subject to external restrictions on how they may be used.

The deficit of \$84.9 in unrestricted net position in governmental activities is primarily the result of long-term liabilities such as the net pension liability required under GASB 68, the accounting for non-pension related benefits under GASB 75, and the liability for unused employee vacation and sick days not previously funded, which together exceed current assets that are not externally dedicated for specific purposes. The business-type activities unrestricted assets were \$58.2 at year end.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Management's Discussion and Analysis (Continued)
October 31, 2022

The following schedule provides a summary of the changes to LCG's net position for the year ended October 31, 2022, with comparative figures for 2021:

Condensed Statement of Changes in Net Position (in millions)
For the Years Ended October 31, 2022 and 2021

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2022	2021	2022	2021	2022	2021
Revenues:						
Program revenue -						
Fees, fines, and charges for services	\$ 24.2	\$ 20.2	\$ 403.5	\$ 344.9	\$ 427.7	\$ 365.1
Operating grants and contributions	26.3	29.8	1.5	4.4	27.7	34.2
Capital grants and contributions	61.1	4.6	0.2	-	61.3	4.6
General revenues -						
Sales taxes	\$ 111.9	\$ 104.7	\$ -	\$ -	\$ 111.9	\$ 104.7
Property taxes	86.0	85.0	-	-	86.0	85.0
Other	13.1	15.7	1.9	2.0	14.9	17.7
Total revenues	<u>322.5</u>	<u>260.0</u>	<u>406.9</u>	<u>351.3</u>	<u>729.5</u>	<u>611.3</u>
Expenses:						
General government	42.7	42.1	-	-	42.7	42.1
Public safety	108.5	88.7	-	-	108.5	88.7
Public Works	48.6	44.3	-	-	48.6	44.3
Urban & economic redevelopment	20.2	13.3	-	-	20.2	13.3
Culture and recreation	24.9	24.4	-	-	24.9	24.4
Health, welfare & economic opportunity	2.3	2.5	-	-	2.3	2.5
Unallocated depreciation	20.3	19.2	-	-	20.3	19.2
Combined utilities system	-	-	235.9	199.1	235.9	199.1
Communications system	-	-	32.8	35.0	32.8	35.0
Coal-fired electric plant	-	-	51.0	44.8	51.0	44.8
Solid waste collection	-	-	19.3	16.5	19.3	16.5
CNG Station	-	-	0.3	0.2	0.3	0.2
Interest on long-term debt	8.6	9.6	-	-	8.6	9.6
Total expenses	<u>276.2</u>	<u>244.1</u>	<u>339.2</u>	<u>295.6</u>	<u>615.4</u>	<u>539.7</u>
Increase (decrease) in net position						
before transfers	46.3	15.9	67.8	55.7	114.1	71.6
Transfers	24.1	24.8	(24.1)	(24.8)	-	-
Changes in net position	70.5	40.7	43.6	30.9	114.1	71.6
Net position, November 1 *(Restated)	<u>549.3</u>	<u>508.6</u>	<u>661.0</u>	<u>630.1</u>	<u>1,210.3</u>	<u>1,138.7</u>
Net position, October 31	<u>\$ 619.8</u>	<u>\$ 549.3</u>	<u>\$ 704.6</u>	<u>\$ 661.0</u>	<u>\$ 1,324.3</u>	<u>\$ 1,210.3</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Management's Discussion and Analysis (Continued)
October 31, 2022

LCG's total revenues were \$729.5 and the total cost of all programs and services was \$615.4 resulting in an increase in net position of \$114.1. General revenues represented 29.2% of LCG's total revenues while program revenues provided 70.8% of total revenues. Business-type activity expenses totaled \$339.2 or 55.1% of the government's total expenses.

Governmental Activities net position increased \$70.5 in 2022 compared to \$40.7 in the prior year. The cost of all governmental activities this year was \$276.2 and represented a \$32.1 increase from 2021 expenses. LCG's largest program in governmental activities is public safety, with \$108.5 of resources applied thereto. Following that is public works, general government, and culture and recreation.

Some factors affecting the change in net position for *Governmental Activities* were:

- An additional \$62.5 in total governmental revenues this fiscal year due to an increase in capital grants and contributions of \$56.5 and an increase in sales taxes of \$7.2. These were offset by nominal decreases in other revenues. The increase in capital grants and contributions is due to State grants received for the Bayou Vermilion Flood Control drainage initiative as well as a one-time payment from the State for the maintenance of roads transferred to LCG. The increased sales tax collections can be attributed to growth in consumer spending for retail and food services in conjunction with the increased cost of goods and services due to inflation and supply chain issues.
- An increase in Public Safety expense of \$19.8 primarily due to an increase in the pension contribution rates for both the Police and Fire employee pension systems.
- An increase in Urban and Economic Redevelopment expense of \$6.9 due to COVID related rental assistance grant payments.
- An increase in Public Works expense of \$4.3 due to various projects in the government's extensive drainage initiative.

Business-Type Activities net position increased by \$43.6 in the current fiscal year compared to \$30.9 in the prior year. Charges for services make up 99.1% of the revenues in the business-type activities. The largest funds in this group are the Utilities System (LUS), Lafayette Public Power Authority (LPPA) and the Communications System. Charges for services increased \$58.6 in the current fiscal year due predominately to fluctuations in the fuel adjustment charge for electric services as well as an increase in the purchase of power from the Rodemacher electric generating unit and the MISO market. Communications System (LUSFiber) operating revenues increased by \$1.5 due to the additional customers served during 2022.

Financial Analysis of Governmental Funds

Activities of the Primary Government's General Fund, Special Revenue Funds, Debt Service Funds and Capital Projects Funds are considered general government functions. The General Fund is LCG's primary operating fund. Special Revenue funds are used to account for the proceeds of specific revenue sources that are restricted or committed to expenditures for specific purposes other than debt service or capital projects. Debt Service funds are used to account for financial activity related to the government's general bonded indebtedness as well as other long-term obligations. Capital Projects funds are used to account for financial activity related to the government's indebtedness for capital projects, other agency contributions and the operating activities of those projects.

Total revenues increased \$64.4 or 23.1% when compared to the prior fiscal year revenues. This increase was caused predominately by an increase in State grants of \$40.2 (100%), Other revenues of \$13.9 (502.1%), Sales and Use Taxes of \$8.0 (7.8%), and Charges for Services of \$3.2 (21.6%). As already discussed in the section above, State grant revenue increases are due to the Bayou Vermilion Flood Control drainage initiative. The increase in Other revenues is due to the one-time payment from the State for roads transferred from LA DOTD to LCG. The sales tax increases are related to both upward economic trends and inflationary conditions due to the post-pandemic

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Management's Discussion and Analysis (Continued)
October 31, 2022

recovery. Charges for Services also increased, largely as a result of the reopening of the Heymann Performing Arts Center, LCG's municipal auditorium.

These increases were offset by:

- A decrease in Federal Grants of \$1.2 or 4.8%.
- A decrease in Investment Earnings of \$3.0 or 764.1% due to unrealized losses on investments. It should be noted that this is not a monetary loss as investments are held to maturity to capitalize on earnings.

As of the end of the fiscal year, LCG's governmental funds reported combined ending fund balances of \$308.4, a decrease of \$25.8 in comparison with the prior year. This decrease is the result of decreases in restricted fund balance for expected and planned capital outlay, and fund balance committed to Fire and Police sustainability and resiliency. Less than 1% of the governmental funds' fund balance is not spendable. The remaining 99% or \$305.6 is spendable. This represents \$238.5 restricted in use, \$9.5 in committed, and \$57.6 unassigned.

The unassigned fund balance represents amounts available for additional appropriations at the end of the fiscal year.

The total fund balance of the General Fund at year-end was \$69.4, a decrease of \$.8 from the previous year. The total spendable General Fund balance for fiscal year 2022 is \$67.1, which represents \$9.5 in committed and \$57.6 in unassigned fund balances. The unassigned fund balance represents amounts available for additional appropriations at the end of the fiscal year.

Fund balance in the Sales Tax Capital Improvement Fund showed an increase of \$.3 or .4% over ending fund balance in 2021. This increase in fund balance is directly tied to the increase in sales tax revenues which in turn increased fund balance restricted for capital projects.

General Fund Budgetary Highlights

Changes in original budget appropriations to the final amended budget appropriations resulted in a net \$7.6 increase in appropriations. This increase can be summarized by the following:

- General Government increased \$1.7 which is attributable to an increase in appropriations predominately related to unanticipated increases in normal operating expenses.
- Public Safety appropriations increased \$3.5 which is attributable to increases in appropriations related to personnel salaries and related costs.
- Public Works appropriations increased \$2.1 which is attributable to increases in appropriations related to drainage maintenance.

Final budgeted appropriations for the General Fund were \$116.1, while actual expenditures were \$110.2, creating a positive variance of \$5.9. The overall positive variance was due to the government's monitoring of expenditures and conservative approach, as well as staff vacancies. Significant variances are as follows:

- General Government had a positive variance of \$1.4 primarily due to reductions in operating expenses such as personnel salaries and related costs, contractual and professional services, and incomplete projects.
- Public Works had a positive variance of \$.4 due to reductions in general operating costs and incomplete projects.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Management's Discussion and Analysis (Continued)
October 31, 2022

- Public Safety had a positive variance of \$3.8 due to the reduction of personnel salaries as well as other operating expenses.

Financial Analysis of Proprietary Funds

Proprietary Funds: Activities of the Primary Government's Utilities System Fund, Communications System Fund, Lafayette Public Power Authority Fund, Environmental Services Disposal Fund, and the CNG Service Station Fund are considered proprietary funds. Financial analysis of these activities is on the same basis as the business-type activities. As of the end of the current fiscal year, the primary government's proprietary funds reported ending net position of \$700.8, an increase of \$42.2 or 6.4% in comparison with the prior year. The majority of the increase in ending net position is an increase of \$58.6 in operating revenues from 2021 to 2022. Other changes that attributed to the increase in net position relate to normal revenue and expense fluctuations seen from year to year.

Details of the proprietary funds are covered under the section titled "Government-Wide Financial Statement Analysis" on page 7.

Capital Asset and Debt Administration

Capital Assets: LCG's investment in capital assets for its governmental and business-type activities as of October 31, 2022 amounts to \$1,519.4 (net of accumulated depreciation and amortization). This investment in capital assets includes land, buildings and improvements, machinery and equipment, parking facilities, electric, water, wastewater, fiber optic utility facilities, roads, highways, bridges, and drainage systems. The net increase in LCG's investment in capital assets for the current fiscal year was \$107.5 or 7.6%

Capital Assets (Net of Depreciation and Amortization)
(in millions)
October 31, 2022 and 2021

	Governmental Activities		Business-Type Activities		Total	
	2022	2021	2022	2021	2022	2021
Land	\$ 50.6	\$ 46.8	\$ 25.4	\$ 25.2	\$ 76.0	\$ 72.0
Land improvements	7.0	7.1	-	-	7.0	7.1
Buildings and improvements	102.2	103.6	0.1	0.1	102.3	103.7
Equipment	36.0	38.3	10.4	10.7	46.4	49.0
Infrastructure	424.3	372.7	-	-	424.3	372.7
Utility plant and equipment	-	-	644.7	628.6	644.7	628.6
Fiber Optics	-	-	67.5	73.5	67.5	73.5
Construction in progress	90.3	66.7	59.3	38.6	149.6	105.3
Right-to-use leased buildings	0.3	-	1.4	-	1.7	-
Total	<u>\$ 710.7</u>	<u>\$ 635.2</u>	<u>\$ 808.8</u>	<u>\$ 776.7</u>	<u>\$ 1,519.4</u>	<u>\$ 1,411.9</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Management's Discussion and Analysis (Continued)
October 31, 2022

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

- Completed, continued, or initiated construction of several major road improvement and bridge projects including: Kaliste Saloom Road Widening PH3-B, Dulles Drive Widening, Gendarme Road Bridge Replacement, Prejean Road Bridge Replacement, Parish-wide Bridge Repairs, Asphalt Street Patching, Asphalt Micro surfacing, and Asphalt Overlay Projects.
- Completed, continued, or initiated construction of drainage projects such as: Walker Road Drainage Improvements, Peck Villa Drainage Improvements, Bayou Vermilion Flood Control, Camellia/Verot Subsurface Drainage Improvements, Nottingham Drainage Improvements, Various Localized Flood Mitigation Projects, and Lake Farm Road Detention.
- Continued or initiated construction of building improvement projects such as the Buchanan Street Parking Garage Repairs, LPCC 1st Floor & Restricted Housing Area Plumbing Improvements, LPD Locker Room Renovations, and LPCH Upgrades of 4th, 5th, and 7th floors.
- Completed various street, bridge, and drainage projects including: Meche Road & Waters Road Bridge Repairs, Camellia-Settlers Trace Turning Lanes, Pinhook at Bendel Road Turning Lane, Pinhook Overlay, Downtown Drainage Improvements-Ph I (Underground Detention Jefferson/Lee). Various Emergency Drainage Improvements Projects including: Zion Circle, Arlette, Winnipeg, and Edna Street. CIDC Lateral 7 (Curran/Dulles), Derby Heights Flood Wall, Various Coulee Maintenance on Drainage System Projects, and City-wide Concrete Street Rehab Ph I.
- Completion of various building improvements including Parc Auto de Centreville Parking Garage Elevator Modernization.
- Completed installation of Outage Management System
- Finalized construction of Commission Boulevard Water Treatment Plant
- Initiated construction on a new electric substation in the NE portion of LUS's service territory
- Continued LED street light upgrade project
- Continued construction on expansion of South Wastewater Treatment Plan Sludge Handling
- Continued Wastewater collection system improvements to meet CMOM requirements
- Continued equipment and service installations of new telecommunications customers.
- Continued construction of fiber infrastructure into additional subdivisions in Lafayette and the surrounding municipalities within the Parish.
- Continued network equipment upgrades to FTTx network with the availability to provide 10Gbs to residents.
- Additional information on LCG's capital assets can be found in Note 8 of this report.

Long-Term Debt: At the end of the current fiscal year, LCG had total bonded debt outstanding of \$629.2. Of this amount, \$33.3 is comprised of 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, Communications System revenues and the 2% City sales tax revenues. There were no general obligation bonds outstanding for the City of Lafayette at the end of the fiscal year.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Management's Discussion and Analysis (Continued)
October 31, 2022

Summary of Outstanding Debt at Year-End (in millions)
October 31, 2022 and 2021

	Governmental Activities		Business-Type Activities		Total	
	2022	2021	2022	2021	2022	2021
Claims payable	\$ 16.7	\$ 14.8	\$ -	\$ -	\$ 16.7	\$ 14.8
Compensated absences	17.8	16.3	7.3	8.1	25.1	24.4
Other postemployment benefits	31.6	34.4	8.4	7.8	39.9	42.2
Net pension liability	140.0	86.6	31.8	28.3	171.8	114.9
Lease liability	0.3	-	1.5	-	1.8	-
Parish G.O. Bonds	33.3	36.8	-	-	33.3	36.8
City Sales Tax Revenue Bonds	219.0	236.9	-	-	219.0	236.9
City Certificates	2.0	2.4	-	-	2.0	2.4
Taxable Refunding Bonds	28.9	29.3	-	-	28.9	29.3
Utilities Revenue Bonds	-	-	200.6	224.0	200.6	224.0
Communications System Revenue Bonds	-	-	80.8	87.3	80.8	87.3
Lafayette Public Power Authority Revenue Bonds	-	-	64.7	74.9	64.7	74.9
Total	<u>\$ 489.5</u>	<u>\$ 457.5</u>	<u>\$ 395.0</u>	<u>\$ 430.4</u>	<u>\$ 884.6</u>	<u>\$ 887.9</u>

Lafayette Consolidated Government's total debt decreased during the year by \$3.3 because of decreases in overall bonded debt due to normal debt amortization. For more information about Long-term Liabilities, see Note 16.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Management's Discussion and Analysis (Continued)
October 31, 2022

Standard & Poor's (S & P), Moody's and Fitch's underlying rating for LCG's obligations during fiscal year 2022 were as follows:

	Underlying Ratings		
	Moody's	S&P	Fitch
City of Lafayette Sales Tax Revenue Bonds - 1961 and 1985 Taxes	Aa3	AA	AA
Lafayette Parish General Obligation Bonds	Aa2	AA	-
City of Lafayette Utilities System Revenue Bonds	A1	AA-	-
Lafayette Public Power Authority Revenue Bonds	A1	AA-	-
City of Lafayette Utilities Communications System Revenue Bonds	A2	A+	-

Computation of the legal debt margin (in whole dollars) for general obligation bonds is as follows:

Governing Authority: City of Lafayette, Louisiana

Ad valorem Taxes:

Assessed Valuation, 2021 tax roll (FY 2022)	<u>\$ 1,542,822,415</u>
Debt Limit: 10% of Assessed Valuation (for any one purpose)	\$ 154,282,242
Debt Limit: 35% of Assessed Valuation (aggregate, all purposes)	\$ 539,987,845

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

Governing Authority: Parish of Lafayette, Louisiana

Ad valorem Taxes:

Assessed Valuation, 2021 tax roll (FY 2022)	<u>\$ 2,214,956,938</u>
Debt Limit: 10% of Assessed Valuation (for any one purpose)	\$ 221,495,694
Debt outstanding	\$ 33,250,000

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

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Management's Discussion and Analysis (Continued)
October 31, 2022

Economic Factors and Next Year's Budget

Many factors were considered when preparing the fiscal year 2023 budget. The status of the Lafayette economy was assessed as well as historical revenue and expenditure trends. There were clear indications of post-pandemic economic recovery as sales taxes in FY22 showed significant increases. The FY23 budget, while conservative, was based on actual current performance and continued expected improvement.

The City's 2% general sales and use tax and the Parish's 1% general sales and use tax are major revenue sources to the General Fund, making up 35.5% of revenues. Sales Tax revenues in FY22 exceeded the government's conservative estimates. Several factors, as discussed in previous sections, impacted those collections. Sales tax revenues in the FY23 budget were based on actual performance and the increasing recovery trends noted.

Total Budgeted Revenues net of inter-fund transfers for 2023 are \$610.5, which represents an increase of \$46.4 (7.6%) as compared to 2022. This increase is primarily due to an estimated increase in Sales Tax revenue of \$4.6 and a \$32.3 increase in Utilities System revenues. Total appropriations including inter-fund transfers and capital outlay total \$705.6 and reflects an increase over 2022 of \$75.0 or 10.6%.

In the FY 2023 budget, appropriations in the City General Fund totaled \$112.9, which represents an increase of 2.1% from FY 2022. Amounts appropriated in the FY 2023 Parish General Fund budget totaled \$18.1 and represents a 24.7% increase over FY 2022.

Another major revenue source to the General Fund is the Utilities System's payment in-lieu-of-tax (ILOT) which makes up 20.7% of the General Fund's revenues. The ILOT for fiscal year 2022 was \$24.9.

In order to maintain financial flexibility, conserve a sufficient fund balance, and allow for the controlled use of excess fund balance, the LCG administration adopted as part of its budgetary strategy a City fund balance policy whereby a minimum maintenance level was set at 20% of annual expenditures. For FY 2023, LCG adopted a City General Fund budget with a budgeted fund balance of \$39.7, which exceeds the administration's policy. The 2023 budgeted ending fund balance for the Parish General Fund is \$1.

Request for Information

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

**Government-Wide
Financial Statements**

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Statement of Net Position
October 31, 2022

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
ASSETS				
Cash and interest-bearing deposits	\$ 74,523,443	\$ 22,616,193	\$ 97,139,636	\$ 67,744,976
Investments	328,826,830	15,266,860	344,093,690	9,344,800
Receivables, net	7,165,716	36,542,736	43,708,452	4,968,493
Internal balances	(2,748,704)	2,748,704	-	-
Due from primary government/component unit	26,940	-	26,940	16,898
Due from other governmental agencies	48,825,073	11,092,785	59,917,858	17,477,329
Inventories, net	848,385	26,839,536	27,687,921	941,871
Prepaid items	837,487	688,514	1,526,001	788,441
Other assets	-	-	-	13,550,327
Note receivable	1,525,671	-	1,525,671	-
Restricted assets:				
Cash and interest-bearing deposits	-	20,747,093	20,747,093	24,910,675
Investments	-	175,712,546	175,712,546	-
Receivables	-	483,785	483,785	-
Leases receivable	1,469,731	726,229	2,195,960	-
Unamortized start-up costs	-	1,028,905	1,028,905	-
Net pension asset	14,726,179	8,523,583	23,249,762	1,830,910
Capital assets:				
Non-depreciable	140,943,800	84,709,450	225,653,250	2,546,726
Depreciable, net	569,719,191	724,049,124	1,293,768,315	318,183,573
Total assets	<u>1,186,689,742</u>	<u>1,131,776,043</u>	<u>2,318,465,785</u>	<u>462,305,019</u>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred loss on bond refunding	7,918,636	5,278,764	13,197,400	-
Other postemployment benefits	12,430,513	3,292,373	15,722,886	64,050
Pensions	50,891,534	11,266,954	62,158,488	1,127,487
Total deferred outflows of resources	<u>71,240,683</u>	<u>19,838,091</u>	<u>91,078,774</u>	<u>1,191,537</u>
LIABILITIES				
Accounts and other payables	24,161,075	22,611,304	46,772,379	13,630,989
Due to primary government/component unit	16,898	-	16,898	26,940
Due to other governmental agencies	839	-	839	3,098
Unearned revenue	88,311,815	3,580	88,315,395	2,479,080
Customer deposits	-	10,275,463	10,275,463	472,367
Long-term liabilities:				
Portion due or payable within one year	38,693,171	2,554,419	41,247,590	2,055,691
Portion due or payable after one year	450,856,523	392,446,664	843,303,187	38,689,933
Total liabilities	<u>602,040,321</u>	<u>427,891,430</u>	<u>1,029,931,751</u>	<u>57,358,098</u>
DEFERRED INFLOWS OF RESOURCES				
Deferred gain on bond refunding	-	1,718,213	1,718,213	-
Property taxes	-	-	-	2,179,122
Lease revenue	1,664,042	879,676	2,543,718	-
Other postemployment benefits	8,380,166	2,219,588	10,599,754	47,978
Pensions	26,089,193	14,340,457	40,429,650	3,027,032
Total deferred inflows of resources	<u>36,133,401</u>	<u>19,157,934</u>	<u>55,291,335</u>	<u>5,254,132</u>
NET POSITION				
Net investment in capital assets	473,861,243	486,896,109	960,757,352	288,638,472
Restricted for (Note 22):				
Capital projects	150,534,909	-	150,534,909	9,005,709
Debt service	31,368,150	159,511,476	190,879,626	2,589,068
External legal constraints/programs	48,877,245	-	48,877,245	573,758
Unrestricted (deficit)	(84,884,844)	58,157,185	(26,727,659)	100,077,319
Total net position	<u>\$ 619,756,703</u>	<u>\$ 704,564,770</u>	<u>\$ 1,324,321,473</u>	<u>\$ 400,884,326</u>

The accompanying notes are an integral part of the basic financial statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Statement of Activities
For the Year Ended October 31, 2022

Function/Program	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position			Component Units
		Fees, Fines and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			
					Governmental Activities	Business-Type Activities	Total	
Primary government:								
Governmental activities -								
General government	\$ 42,704,937	\$ 12,936,425	\$ 1,892,662	\$ 102,038	\$ (27,773,812)	\$ -	\$ (27,773,812)	\$ -
Public safety	108,543,315	3,805,513	3,675,179	-	(101,062,623)	-	(101,062,623)	-
Public works	48,575,339	1,190,912	4,432,733	60,911,802	17,960,108	-	17,960,108	-
Urban redevelopment and housing	16,957,786	-	13,899,042	-	(3,058,744)	-	(3,058,744)	-
Culture and recreation	24,938,203	6,269,307	557,070	61,533	(18,050,293)	-	(18,050,293)	-
Health and welfare	1,264,025	-	-	-	(1,264,025)	-	(1,264,025)	-
Economic opportunity	1,026,384	-	148,736	-	(877,648)	-	(877,648)	-
Economic development and assistance	3,232,095	-	1,673,275	-	(1,558,820)	-	(1,558,820)	-
Unallocated depreciation	20,347,419	-	-	-	(20,347,419)	-	(20,347,419)	-
Interest on long-term debt	8,641,107	-	-	-	(8,641,107)	-	(8,641,107)	-
Total governmental activities	276,230,610	24,202,157	26,278,697	61,075,373	(164,674,383)	-	(164,674,383)	-
Business-type activities -								
Electric	188,411,665	226,624,988	751,148	150,700	-	39,115,171	39,115,171	-
Water	19,855,938	22,637,866	-	-	-	2,781,928	2,781,928	-
Sewer	27,597,367	31,714,090	-	-	-	4,116,723	4,116,723	-
Communications system	32,750,338	45,858,704	711,283	-	-	13,819,649	13,819,649	-
Coal-fired electric plant	50,986,838	57,135,203	-	-	-	6,148,365	6,148,365	-
Solid waste collection services	19,316,050	19,227,882	-	-	-	(88,168)	(88,168)	-
CNG Service Station	271,810	281,987	-	-	-	10,177	10,177	-
Total business-type activities	339,190,007	403,480,720	1,462,431	150,700	-	65,903,844	65,903,844	-
Total primary government	\$ 615,420,617	\$ 427,682,877	\$ 27,741,128	\$ 61,226,073	(164,674,383)	65,903,844	(98,770,539)	-
Component units								
Cajundome Commission	\$ 15,072,635	\$ 10,393,593	\$ 3,200,275	\$ 100,000	-	-	-	(1,378,767)
Lafayette Regional Airport	17,856,811	10,728,942	1,860,500	38,452,374	-	-	-	33,185,005
Lafayette Public Trust	-	-	-	-	-	-	-	-
Financing Authority	1,983,133	28,799	-	-	-	-	-	(1,954,334)
Nonmajor component units	18,605,350	13,424,406	2,580,037	65,333	-	-	-	(2,535,574)
Total component units	\$ 53,517,929	\$ 34,575,740	\$ 7,640,812	\$ 38,617,707	-	-	-	27,316,330
General revenues:								
Taxes -								
Property	-	-	-	-	86,027,554	-	86,027,554	6,107,282
Sales	-	-	-	-	111,871,461	-	111,871,461	84,529
Occupational licenses	-	-	-	-	3,379,949	-	3,379,949	-
Insurance premium	-	-	-	-	1,802,484	-	1,802,484	-
Franchise fees	-	-	-	-	2,567,410	-	2,567,410	-
Interest and penalties - delinquent taxes	-	-	-	-	171,691	-	171,691	-
Other	-	-	-	-	60,325	-	60,325	3,558,529
Grants and contributions not restricted to specific programs								
Non-employer pension contributions	-	-	-	-	1,946,284	-	1,946,284	389,104
Investment earnings	-	-	-	-	3,913,175	752,738	4,665,913	51,961
Gain on sale/disposal of capital assets	-	-	-	-	(2,855,847)	781,228	(2,074,619)	432,985
Miscellaneous	-	-	-	-	-	3,812	3,812	1,115
Transfers	-	-	-	-	2,102,027	317,389	2,419,416	842,503
Total general revenues and transfers	-	-	-	-	235,132,278	(22,290,598)	212,841,680	11,468,008
Changes in net position								
					70,457,895	43,613,246	114,071,141	38,784,338
Net position, beginning as restated					549,298,808	660,951,524	1,210,250,332	362,099,988
Net position, ending					\$ 619,756,703	\$ 704,564,770	\$ 1,324,321,473	\$ 400,884,326

The accompanying notes are an integral part of the basic financial statements.

Fund Financial Statements

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT

Lafayette, Louisiana

Balance Sheet - Governmental Funds

October 31, 2022

	General	Sales Tax Capital Improvements	American Rescue Plan - City	American Rescue Plan - Parish	Other Governmental Funds	Total Governmental Funds
ASSETS						
Cash and interest-bearing deposits	\$ 17,264,345	\$ 16,374,093	\$ 8,198,231	\$ 9,972,363	\$ 41,468,847	\$ 93,277,879
Investments	51,385,803	58,688,994	29,384,765	35,743,753	127,724,332	302,927,647
Accounts receivable, net	1,621,568	-	-	-	1,141,418	2,762,986
Loans receivable	-	-	-	-	2,521,537	2,521,537
Allowance for uncollectible loans	-	-	-	-	(220,179)	(220,179)
Assessments receivable	-	-	-	-	25,786	25,786
Accrued interest receivable	237,991	264,559	132,461	161,126	565,431	1,361,568
Due from other funds	5,644,966	7,160,878	-	-	3,263,664	16,069,508
Due from component units	26,940	-	-	-	-	26,940
Due from other governmental agencies	795,115	-	-	-	38,806,875	39,601,990
Inventories, at cost	-	215,101	-	-	30,574	245,675
Prepaid items	2,446	-	-	-	232,276	234,722
Leases receivable, current	78,687	-	-	-	80,254	158,941
Leases receivable, long-term	750,904	-	-	-	718,827	1,469,731
Note receivable	1,525,671	-	-	-	-	1,525,671
Total assets	\$ 79,334,436	\$ 82,703,625	\$ 37,715,457	\$ 45,877,242	\$ 216,359,642	\$ 461,990,402
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
Liabilities:						
Cash overdraft	\$ -	\$ -	\$ -	\$ -	\$ 25,980,204	\$ 25,980,204
Accounts payable	1,180,150	173,462	750,419	365,389	4,660,052	7,129,472
Accrued salaries and benefits	2,163,532	107,931	-	3,838	973,239	3,248,540
Contracts payable	-	2,002,784	-	-	2,044,042	4,046,826
Retainage payable	-	195,457	37,272	-	3,009,966	3,242,695
Other payables	4,462,849	-	-	-	368,958	4,831,807
Due to other funds	1,274,784	47,157	-	-	13,794,036	15,115,977
Due to component units	16,898	-	-	-	-	16,898
Unearned revenue	4,803	1,953	36,927,766	45,508,015	5,865,072	88,307,609
Total liabilities	9,103,016	2,528,744	37,715,457	45,877,242	56,696,408	151,920,867
Deferred inflows of resources:						
Lease revenue	790,707	-	-	-	873,335	1,664,042
Fund balances:						
Nonspendable -						
Inventories	-	215,101	-	-	30,574	245,675
Prepaid items	2,446	-	-	-	214,372	216,818
Long-term note receivable	2,276,575	-	-	-	-	2,276,575
Restricted -						
Capital expenditures	-	79,959,780	-	-	79,740,419	159,700,199
Debt service	-	-	-	-	30,204,324	30,204,324
Operations and maintenance	-	-	-	-	45,781,531	45,781,531
Purpose of grantors and donors	-	-	-	-	2,805,181	2,805,181
Committed -						
Capital expenditures	536,998	-	-	-	-	536,998
Fire and police sustainability and resiliency	9,030,533	-	-	-	-	9,030,533
Operations and maintenance	-	-	-	-	13,498	13,498
Unassigned	57,594,161	-	-	-	-	57,594,161
Total fund balances	69,440,713	80,174,881	-	-	158,789,899	308,405,493
Total liabilities, deferred inflows of resources and fund balances	\$ 79,334,436	\$ 82,703,625	\$ 37,715,457	\$ 45,877,242	\$ 216,359,642	\$ 461,990,402

The accompanying notes are an integral part of the basic financial statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Reconciliation of the Governmental Funds Balance Sheet
to the Statement of Net Position
October 31, 2022

Total fund balances for governmental funds at October 31, 2022		\$ 308,405,493
Total net position reported for governmental activities in the statement of net position is different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. These assets consist of the following:		
Land	\$ 50,602,290	
Construction in progress	90,341,510	
Land improvements, net of \$3,965,196 accumulated depreciation	6,997,178	
Buildings and improvements, net of \$116,261,583 accumulated depreciation	102,095,609	
Vehicles, net of \$48,376,768 accumulated depreciation	20,359,396	
Movables, net of \$34,964,949 accumulated depreciation	15,451,663	
Infrastructure, net of \$440,657,223 accumulated depreciation	<u>424,269,330</u>	710,116,976
Certain receivables are not available to pay for the current period's expenditures and, therefore, are not reported in the funds. These assets consist of the following:		
Sales taxes	9,188,271	
Net pension asset	<u>14,726,179</u>	23,914,450
The deferred loss on bond refunding is not an available resource, and therefore, is not reported in the funds		7,918,636
The deferred outflows of expenditures for the OPEB and various pensions are not a use of current resources, and therefore, are not reported in the funds		63,322,047
Interest expense is accrued at year-end in the government-wide financial statements, but is recorded only if due and payable on the governmental fund financial statements		(919,264)
Some liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds. These liabilities consist of the following:		
Bonds and certificates of indebtedness payable	(283,175,816)	
Lease liability	(279,106)	
Compensated absences payable	(17,700,542)	
Other postemployment benefits	(31,583,749)	
Net pension liability	<u>(139,985,912)</u>	(472,725,125)
The deferred inflows of contributions for the OPEB and various pensions are not available resources, and therefore, are not reported in in the funds		(34,469,359)
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 position.		<u>14,192,849</u>
Total net position of governmental activities at October 31, 2022		<u>\$ 619,756,703</u>

The accompanying notes are an integral part of the basic financial statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds
For the Year Ended October 31, 2022

	General	Sales Tax Capital Improvements	American Rescue Plan - City	American Rescue Plan - Parish	Other Governmental Funds	Total Governmental Funds
Revenues:						
Taxes -						
Ad valorem	\$ 29,295,392	\$ -	\$ -	\$ -	\$ 56,732,162	\$ 86,027,554
Sales and use	42,627,064	40,672,574	-	-	28,447,591	111,747,229
Payment in lieu of taxes:						
Utilities system	24,185,668	-	-	-	-	24,185,668
Communications system	719,930	-	-	-	-	719,930
Other	4,601,909	-	-	-	-	4,601,909
Licenses and permits	3,379,949	-	-	-	3,216,649	6,596,598
Intergovernmental -						
Federal grants	13,858	-	1,328,892	1,961,878	22,337,314	25,641,942
State funds:						
Parish transportation funds	-	-	-	-	1,595,612	1,595,612
State shared revenue	533,034	-	-	-	1,413,250	1,946,284
On-behalf payments	3,182,974	-	-	-	-	3,182,974
Grants	-	-	-	-	40,255,009	40,255,009
Other	143,967	-	-	-	16,534,566	16,678,533
Charges for services	9,887,049	-	-	-	8,378,070	18,265,119
Fines and forfeits	1,894,568	-	-	-	825,822	2,720,390
Investment earnings	(1,071,118)	(608,509)	-	-	(1,000,776)	(2,680,403)
Miscellaneous	765,301	858,968	-	-	477,758	2,102,027
Total revenues	<u>120,159,545</u>	<u>40,923,033</u>	<u>1,328,892</u>	<u>1,961,878</u>	<u>179,213,027</u>	<u>343,586,375</u>
Expenditures:						
Current -						
General government	26,394,794	552,236	-	95,752	16,197,214	43,239,996
Public safety	76,809,319	3,525,738	-	-	15,392,008	95,727,065
Public works	6,118,593	17,369,239	-	-	23,016,720	46,504,552
Urban redevelopment and housing	-	-	-	-	16,950,252	16,950,252
Culture and recreation	-	847,181	-	-	22,625,213	23,472,394
Health and welfare	41,827	-	-	-	1,163,279	1,205,106
Economic opportunity	851,172	-	-	-	182,800	1,033,972
Economic development and assistance	-	-	431,137	603,164	1,784,783	2,819,084
Debt service -						
Principal retirement	1,636	-	-	-	19,746,220	19,747,856
Interest and fiscal charges	2,357	-	-	-	10,181,995	10,184,352
Capital outlay	-	20,247,077	897,755	1,262,962	86,826,450	109,234,244
Total expenditures	<u>110,219,698</u>	<u>42,541,471</u>	<u>1,328,892</u>	<u>1,961,878</u>	<u>214,066,934</u>	<u>370,118,873</u>
Excess (deficiency) of revenues over expenditures	<u>9,939,847</u>	<u>(1,618,438)</u>	<u>-</u>	<u>-</u>	<u>(34,853,907)</u>	<u>(26,532,498)</u>
Other financing sources (uses):						
Transfers in	2,974,938	3,067,333	-	-	26,170,507	32,212,778
Transfers out	<u>(13,814,384)</u>	<u>(1,154,727)</u>	<u>-</u>	<u>-</u>	<u>(16,434,782)</u>	<u>(31,403,893)</u>
Total other financing sources (uses)	<u>(10,839,446)</u>	<u>1,912,606</u>	<u>-</u>	<u>-</u>	<u>9,735,725</u>	<u>808,885</u>
Net change in fund balances	(899,599)	294,168	-	-	(25,118,182)	(25,723,613)
Fund balances, beginning as restated	<u>70,340,312</u>	<u>79,880,713</u>	<u>-</u>	<u>-</u>	<u>183,908,081</u>	<u>334,129,106</u>
Fund balances, ending	<u>\$ 69,440,713</u>	<u>\$ 80,174,881</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 158,789,899</u>	<u>\$ 308,405,493</u>

The accompanying notes are an integral part of the basic financial statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balances of Governmental Funds
to the Statement of Activities
For the Year Ended October 31, 2022

Total net changes in fund balances at October 31, 2022 per statement of revenues, expenditures and changes in fund balances		\$ (25,723,613)
The change in net position reported for governmental activities in the statement of activities is different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
Capital outlay and equipment purchases which are considered expenditures on the statement of revenues, expenditures and changes in fund balances	\$ 109,234,244	
Depreciation expense	(33,127,380)	
Loss on sale/disposal of capital assets	<u>(967,687)</u>	75,139,177
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the governmental funds.		
Sales taxes	143,416	
Non-employer pension contributions	<u>3,913,175</u>	4,056,591
Repayment of principal of long-term debt is recorded as expenditures in the governmental funds but reduces the liability in the statement of net position. Also governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities over multiple periods.		
Principal payments	19,747,856	
Net bond premium, discount amortized	2,574,535	
Loss on refunding amortized	<u>(1,120,454)</u>	21,201,937
Expenses reported in the statement of activities are recognized when liabilities are incurred; while expenditures are recognized at the fund level when cash payments are made. The amounts below represent the difference between the expenses incurred at the government-wide level and the current financial resources expended at the fund level.		
Compensated absences	(1,482,350)	
Interest expense	89,164	
Other postemployment benefits	585,771	
Pension expense	<u>(2,810,246)</u>	(3,617,661)
Internal service funds are used by management to charge the costs of certain activities to individual funds. The net revenue (expense) of the internal service funds is reported with governmental activities.		
		<u>(598,536)</u>
Total changes in net position at October 31, 2022 per statement of activities		<u>\$ 70,457,895</u>

The accompanying notes are an integral part of the basic financial statements.



Lafayette
CONSOLIDATED GOVERNMENT

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Statement of Net Position - Proprietary Funds
October 31, 2022

	Business -Type Activities - Enterprise Funds					Governmental Activities Internal Service Funds
	Utilities System	Communications System	Lafayette Public Power Authority	Other Enterprise Funds	Total	
ASSETS						
CURRENT ASSETS						
Cash and interest-bearing deposits	\$ 11,177,473	\$ 2,694,247	\$ 7,516,842	\$ 1,227,631	\$ 22,616,193	\$ 7,225,768
Investments	-	-	10,987,167	4,279,693	15,266,860	25,899,183
Accounts receivable, net	30,903,095	1,983,582	77,926	2,627,013	35,591,616	438,329
Leases receivable	175,958	36,041	-	-	211,999	-
Notes receivable - interfund loans	1,671,919	-	-	-	1,671,919	-
Accrued interest receivable	719,830	-	-	19,291	739,121	116,748
Due from other funds	66,908	39	501,274	1,796,860	2,365,081	69,963
Due from other governmental agencies	9,555,441	1,537,344	-	-	11,092,785	-
Inventories, net	13,438,274	-	13,401,262	-	26,839,536	602,710
Prepaid items	-	421,122	267,392	-	688,514	602,765
Total current assets	<u>67,708,898</u>	<u>6,672,375</u>	<u>32,751,863</u>	<u>9,950,488</u>	<u>117,083,624</u>	<u>34,955,466</u>
NONCURRENT ASSETS						
Restricted assets:						
Cash and interest-bearing deposits	17,696,951	1,861,019	1,189,123	-	20,747,093	-
Investments	142,265,209	17,946,667	15,500,670	-	175,712,546	-
Receivables	460,924	-	22,861	-	483,785	-
Total restricted assets	<u>160,423,084</u>	<u>19,807,686</u>	<u>16,712,654</u>	<u>-</u>	<u>196,943,424</u>	<u>-</u>
CAPITAL ASSETS						
Land	21,665,740	398,264	201,964	3,147,688	25,413,656	-
Construction in progress	44,082,568	6,621,803	8,591,423	-	59,295,794	-
Buildings and site improvements, net	-	-	-	77,856	77,856	87,829
Equipment, net	-	-	-	1,152,676	1,152,676	458,186
Utility plant and equipment, net	537,040,991	67,983,910	117,793,691	-	722,818,592	-
Total capital assets, net	<u>602,789,299</u>	<u>75,003,977</u>	<u>126,587,078</u>	<u>4,378,220</u>	<u>808,758,574</u>	<u>546,015</u>
OTHER ASSETS						
Net pension asset	7,034,126	1,087,353	-	402,104	8,523,583	-
Leases receivable	670,106	56,123	-	-	726,229	-
Notes receivable - interfund loans	21,427,041	-	-	-	21,427,041	-
Unamortized start-up costs	-	1,028,905	-	-	1,028,905	-
Total other assets	<u>29,131,273</u>	<u>2,172,381</u>	<u>-</u>	<u>402,104</u>	<u>31,705,758</u>	<u>-</u>
Total noncurrent assets	<u>792,343,656</u>	<u>96,984,044</u>	<u>143,299,732</u>	<u>4,780,324</u>	<u>1,037,407,756</u>	<u>546,015</u>
Total assets	<u>860,052,554</u>	<u>103,656,419</u>	<u>176,051,595</u>	<u>14,730,812</u>	<u>1,154,491,380</u>	<u>35,501,481</u>
DEFERRED OUTFLOWS OF RESOURCES						
Deferred loss on bond refunding	2,996,377	2,282,387	-	-	5,278,764	-
Other postemployment benefits	3,144,577	106,916	-	40,880	3,292,373	-
Pensions	9,486,680	1,481,576	-	298,698	11,266,954	-
Total deferred outflows of resources	<u>15,627,634</u>	<u>3,870,879</u>	<u>-</u>	<u>339,578</u>	<u>19,838,091</u>	<u>-</u>

The accompanying notes are an integral part of the basic financial statements.

	Business -Type Activities - Enterprise Funds					Governmental Activities Internal Service Funds
	Utilities System	Communications System	Lafayette Public Power Authority	Other Enterprise Funds	Total	
LIABILITIES						
CURRENT LIABILITIES (payable from current assets)						
Accounts payable	5,552,854	1,365,404	3,977,916	2,555,874	13,452,048	595,907
Accrued liabilities	2,875,634	398,902	-	71,828	3,346,364	56,844
Contracts payable	1,876,398	216,074	1,483,453	-	3,575,925	-
Retainage payable	1,452,610	32,888	-	-	1,485,498	-
Other payables	-	751,469	-	-	751,469	54,908
Unearned revenue	2,000	-	-	1,580	3,580	4,206
Due to other funds	2,316,034	1,062,597	1,424	-	3,380,055	8,520
Lease liability	95,316	283,548	-	-	378,864	-
Notes payable - interfund loans	-	1,671,919	-	-	1,671,919	-
Unpaid claims liability	-	-	-	-	-	8,595,132
Compensated absences	1,941,432	173,114	-	61,009	2,175,555	129,541
Total	16,112,278	5,955,915	5,462,793	2,690,291	30,221,277	9,445,058
CURRENT LIABILITIES (payable from restricted assets)						
Customers' deposits	10,050,035	225,428	-	-	10,275,463	-
Total current liabilities	26,162,313	6,181,343	5,462,793	2,690,291	40,496,740	9,445,058
NONCURRENT LIABILITIES						
Revenue bonds payable	200,554,681	80,805,896	64,674,012	-	346,034,589	-
Notes payable - interfund loans	-	21,427,041	-	-	21,427,041	-
Claims payable	-	-	-	-	-	8,099,896
Compensated absences	5,038,303	-	-	64,974	5,103,277	-
Lease liability	823,618	281,007	-	-	1,104,625	-
Other postemployment benefits	7,987,850	269,780	-	102,832	8,360,462	-
Net pension liability	26,799,029	4,341,402	-	703,280	31,843,711	-
Total noncurrent liabilities	241,203,481	107,125,126	64,674,012	871,086	413,873,705	8,099,896
Total liabilities	267,365,794	113,306,469	70,136,805	3,561,377	454,370,445	17,544,954
DEFERRED INFLOWS OF RESOURCES						
Deferred gain on bond refunding	-	-	1,718,213	-	1,718,213	-
Lease revenue	773,697	105,979	-	-	879,676	-
Other postemployment benefits	2,119,951	72,078	-	27,559	2,219,588	-
Pensions	11,936,448	1,885,777	-	518,232	14,340,457	-
Total deferred inflows of resources	14,830,096	2,063,834	1,718,213	545,791	19,157,934	-
NET POSITION						
Net investment in capital assets	428,139,538	(4,333,049)	58,711,400	4,378,220	486,896,109	546,015
Restricted for:						
Debt service	123,216,564	19,582,258	16,712,654	-	159,511,476	-
Unrestricted (deficit)	42,128,196	(23,092,214)	28,772,523	6,585,002	54,393,507	17,410,512
Total net position (deficit)	\$ 593,484,298	\$ (7,843,005)	\$ 104,196,577	\$ 10,963,222	\$ 700,801,092	\$ 17,956,527

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Reconciliation of the Proprietary Funds Statement of Net Position
to the Statement of Net Position
October 31, 2022

Total net position - enterprise funds at October 31, 2022	\$ 700,801,092
Total net position reported for business-type activities in the statement of net position is different because:	
The net position and liabilities of certain internal service funds are reported with business-type activities	<u>3,763,678</u>
Total net position of business-type activities at October 31, 2022	<u>\$ 704,564,770</u>

The accompanying notes are an integral part of the basic financial statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Statement of Revenues, Expenses, and Changes in Fund Net Position - Proprietary Funds
For the Year Ended October 31, 2022

	Business -Type Activities - Enterprise Funds				Total	Governmental Activities Internal Service Funds
	Utilities System	Communications System	Lafayette Public Power Authority	Other Enterprise Funds		
Operating revenues:						
Charges for services	\$ 275,891,140	\$ 44,061,749	\$ 57,135,203	\$ 19,241,351	\$ 396,329,443	\$ 43,194,030
Miscellaneous	5,085,804	1,796,955	-	268,518	7,151,277	2,068,624
Total operating revenues	<u>280,976,944</u>	<u>45,858,704</u>	<u>57,135,203</u>	<u>19,509,869</u>	<u>403,480,720</u>	<u>45,262,654</u>
Operating expenses:						
Production, collection and cost of services	147,544,578	17,196,627	43,425,873	18,205,564	226,372,642	42,638,614
Distribution and treatment	23,298,950	-	169,158	-	23,468,108	-
Administrative and general	32,635,183	4,199,248	3,164,034	1,271,244	41,269,709	-
Transfer to City in lieu of taxes	24,185,668	505,989	-	-	24,691,657	-
Depreciation and amortization	25,663,986	7,458,083	2,318,325	165,433	35,605,827	95,116
Total operating expenses	<u>253,328,365</u>	<u>29,359,947</u>	<u>49,077,390</u>	<u>19,642,241</u>	<u>351,407,943</u>	<u>42,733,730</u>
Operating income	<u>27,648,579</u>	<u>16,498,757</u>	<u>8,057,813</u>	<u>(132,372)</u>	<u>52,072,777</u>	<u>2,528,924</u>
Nonoperating revenues (expenses):						
Investment earnings	620,618	145,649	121,611	(48,162)	839,716	(245,955)
Interest expense	(5,939,910)	(4,190,536)	(1,329,901)	-	(11,460,347)	-
Bond issuance costs	(1,024,546)	-	(579,547)	-	(1,604,093)	-
Gain (loss) on disposal of capital assets	(255,880)	(100,417)	-	3,812	(352,485)	80,426
Federal grant revenue	751,148	711,283	-	-	1,462,431	-
Hurricane/disaster expenses	(718,626)	-	-	-	(718,626)	-
Non-employer pension contributions	636,071	97,035	-	19,632	752,738	-
Other, net	317,389	-	-	-	317,389	-
Total nonoperating revenues (expenses)	<u>(5,613,736)</u>	<u>(3,336,986)</u>	<u>(1,787,837)</u>	<u>(24,718)</u>	<u>(10,763,277)</u>	<u>(165,529)</u>
Income before contributions and transfers	22,034,843	13,161,771	6,269,976	(157,090)	41,309,500	2,363,395
Capital contributions	150,700	-	-	-	150,700	-
Transfers in	641,639	100,869	-	17,325	759,833	45,658
Transfers out	-	-	-	-	-	(1,614,376)
Change in net position	22,827,182	13,262,640	6,269,976	(139,765)	42,220,033	794,677
Net position (deficit), beginning as restated	<u>570,657,116</u>	<u>(21,105,645)</u>	<u>97,926,601</u>	<u>11,102,987</u>	<u>658,581,059</u>	<u>17,161,850</u>
Net position (deficit), ending	<u>\$ 593,484,298</u>	<u>\$ (7,843,005)</u>	<u>\$ 104,196,577</u>	<u>\$ 10,963,222</u>	<u>\$ 700,801,092</u>	<u>\$ 17,956,527</u>

The accompanying notes are an integral part of the basic financial statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Reconciliation of the Statement of Revenues, Expenses, and
Changes in Fund Net Position of Proprietary Funds
to the Statement of Activities
For the Year Ended October 31, 2022

Total net changes in net position at October 31, 2022 per statement of revenues, expenditures and changes in fund net position	\$ 42,220,033
The change in net position reported for business-type activities in the statement of activities is different because:	
The net revenue (expense) of certain internal service funds are reported with business-type activities	<u>1,393,213</u>
Total changes in net position at October 31, 2022 per statement of activities	<u>\$ 43,613,246</u>

The accompanying notes are an integral part of the basic financial statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Statement of Cash Flows - Proprietary Funds
For the Year Ended October 31, 2022

	Business -Type Activities - Enterprise Funds					Governmental Activities Internal Service Funds
	Utilities System	Communications System	Lafayette Public Power Authority	Other Enterprise Funds	Total	
CASH FLOWS FROM OPERATING ACTIVITIES						
Receipts from customers	\$ 272,773,328	\$ 43,176,954	\$ 56,403,726	\$ 18,401,410	\$ 390,755,418	\$ 8,826,533
Receipts from insured	-	-	-	-	-	34,595,687
Payments to suppliers for goods and services	(178,290,928)	(17,090,771)	(50,124,198)	(17,568,005)	(263,073,902)	(15,876,142)
Payments to employees and for employee related costs	(27,523,942)	(3,700,257)	(489,798)	(1,456,982)	(33,170,979)	(2,124,117)
Payments for claims	-	-	-	-	-	(23,095,363)
Internal activity - payments to other funds	(24,185,668)	(636,059)	-	-	(24,821,727)	-
Other receipts	5,050,671	1,796,955	-	269,233	7,116,859	2,067,173
Net cash provided (used) by operating activities	<u>47,823,461</u>	<u>23,546,822</u>	<u>5,789,730</u>	<u>(354,344)</u>	<u>76,805,669</u>	<u>4,393,771</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES						
Increase in customer deposits, net of refunds	85,350	51,805	-	-	137,155	-
Interest paid on customer deposits	(1,927)	(76)	-	-	(2,003)	-
Payments for hurricane/flood expenses	(718,626)	-	-	-	(718,626)	-
Grant receipts	712,198	-	-	-	712,198	-
Other receipts	317,389	-	-	-	317,389	-
Transfers in	641,639	100,869	-	17,325	759,833	45,658
Transfers out	-	-	-	-	-	(1,614,376)
Net cash provided (used) by noncapital financing activities	<u>1,036,023</u>	<u>152,598</u>	<u>-</u>	<u>17,325</u>	<u>1,205,946</u>	<u>(1,568,718)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES						
Proceeds from issuance of bonds	78,415,000	14,140,000	38,755,000	-	131,310,000	-
Premium on issuance of bonds	1,508,699	817,995	216,020	-	2,542,714	-
Principal payments on bonds and leases	(16,417,501)	(6,130,693)	(4,290,000)	-	(26,838,194)	-
Payment to refund debt	(81,530,196)	(14,630,328)	(41,435,727)	-	(137,596,251)	-
Grants received	-	3,887	-	-	3,887	-
Interest paid	(7,445,164)	(3,681,166)	(1,981,748)	-	(13,108,078)	-
Bond issuance costs	(1,024,546)	(332,524)	-	-	(1,357,070)	-
Purchase and construction of capital assets	(55,269,590)	(7,075,764)	(3,222,469)	(194,976)	(65,762,799)	(48,172)
Net cash used by capital and related financing activities	<u>(81,763,298)</u>	<u>(16,888,593)</u>	<u>(11,958,924)</u>	<u>(194,976)</u>	<u>(110,805,791)</u>	<u>(48,172)</u>
CASH FLOWS FROM INVESTING ACTIVITIES						
Interest earnings	1,251,064	169,276	268,120	27,869	1,716,329	199,045
Sales (purchases) of investments	(8,861,171)	(5,958,921)	1,933,549	740,081	(12,146,462)	(598,151)
Net cash provided (used) by investing activities	<u>(7,610,107)</u>	<u>(5,789,645)</u>	<u>2,201,669</u>	<u>767,950</u>	<u>(10,430,133)</u>	<u>(399,106)</u>
Net increase (decrease) in cash and cash equivalents	(40,513,921)	1,021,182	(3,967,525)	235,955	(43,224,309)	2,377,775
Balances, beginning of the year	<u>105,341,313</u>	<u>15,528,164</u>	<u>33,349,341</u>	<u>991,676</u>	<u>155,210,494</u>	<u>4,847,993</u>
Balances, end of the year	<u>\$ 64,827,392</u>	<u>\$ 16,549,346</u>	<u>\$ 29,381,816</u>	<u>\$ 1,227,631</u>	<u>\$ 111,986,185</u>	<u>\$ 7,225,768</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Statement of Cash Flows - Proprietary Funds (Continued)
For the Year Ended October 31, 2022

	Business -Type Activities - Enterprise Funds					Governmental Activities Internal Service Funds
	Utilities System	Communications System	Lafayette Public Power Authority	Other Enterprise Funds	Total	
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES						
Operating income	\$ 27,648,579	\$ 16,498,757	\$ 8,057,813	\$ (132,372)	\$ 52,072,777	\$ 2,528,924
Adjustments to reconcile operating income to net cash provided by operating activities:						
Depreciation and amortization	25,663,986	7,458,083	2,318,325	165,433	35,605,827	95,116
Provision for bad debts	1,136,892	470,103	-	413,114	2,020,109	-
Pension expense (benefit)	(3,702,611)	(491,650)	-	(110,796)	(4,305,057)	-
Other postemployment expense (benefit)	1,000,434	(84,231)	-	7,719	923,922	-
Other	(35,133)	12,475	-	-	(22,658)	-
Change in assets and liabilities:						
Receivables	(3,117,812)	(921,535)	(33,274)	(679,829)	(4,752,450)	228,190
Inventories	(2,704,083)	-	(5,736,477)	-	(8,440,560)	(151,747)
Prepaid expenses and clearing accounts	-	10,343	96,993	-	107,336	(177,765)
Accounts payable	1,331,763	270,345	1,790,082	204,290	3,596,480	1,955,279
Accrued liabilities	153,102	(62,167)	-	-	90,935	-
Unearned revenue	-	-	-	715	715	(1,451)
Other payables	199,698	-	-	-	199,698	-
Due from/to other funds	972,248	412,480	(703,732)	(160,112)	520,884	(98,319)
Compensated absences	(723,602)	(26,181)	-	(62,506)	(812,289)	15,544
Net cash provided by operating activities	<u>\$ 47,823,461</u>	<u>\$ 23,546,822</u>	<u>\$ 5,789,730</u>	<u>\$ (354,344)</u>	<u>\$ 76,805,669</u>	<u>\$ 4,393,771</u>
Noncash investing, capital and financing activities:						
Decrease in fair value of investments	<u>\$ (1,471,006)</u>	<u>\$ (6,990)</u>	<u>\$ (183,281)</u>	<u>\$ (75,200)</u>	<u>\$ (1,736,477)</u>	<u>\$ (460,002)</u>
Gain (loss) on disposal of capital assets	<u>\$ (255,880)</u>	<u>\$ (100,417)</u>	<u>\$ -</u>	<u>\$ 3,812</u>	<u>\$ (352,485)</u>	<u>\$ 80,426</u>
Cash and cash equivalents, beginning of period						
Cash - unrestricted	\$ 10,336,500	\$ 2,715,687	\$ 5,954,218	\$ 991,676	\$ 19,998,081	\$ 4,847,993
Investments - unrestricted	-	-	16,000,000	5,094,974	21,094,974	-
Cash - restricted	12,242,892	1,812,477	690,869	-	14,746,238	-
Investments - restricted	181,683,997	11,000,000	18,602,094	-	211,286,091	-
Less: Investments with maturity in excess of 90 days	(98,922,076)	-	(7,897,840)	(5,094,974)	(111,914,890)	-
Total	<u>105,341,313</u>	<u>15,528,164</u>	<u>33,349,341</u>	<u>991,676</u>	<u>155,210,494</u>	<u>4,847,993</u>
Cash and cash equivalents, end of period						
Cash - unrestricted	11,177,473	2,694,247	7,516,842	1,227,631	22,616,193	7,225,768
Investments - unrestricted	-	-	10,987,167	4,279,693	15,266,860	-
Cash - restricted	17,696,951	1,861,019	1,189,123	-	20,747,093	-
Investments - restricted	142,265,209	17,946,667	15,500,670	-	175,712,546	-
Less: Investments with maturity in excess of 90 days	(106,312,241)	(5,952,587)	(5,811,986)	(4,279,693)	(122,356,507)	-
Total	<u>64,827,392</u>	<u>16,549,346</u>	<u>29,381,816</u>	<u>1,227,631</u>	<u>111,986,185</u>	<u>7,225,768</u>
Net increase (decrease)	<u>\$ (40,513,921)</u>	<u>\$ 1,021,182</u>	<u>\$ (3,967,525)</u>	<u>\$ 235,955</u>	<u>\$ (43,224,309)</u>	<u>\$ 2,377,775</u>

The accompanying notes are an integral part of the basic financial statements.



Lafayette
CONSOLIDATED GOVERNMENT

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Statement of Fiduciary Net Position
Fiduciary Funds
October 31, 2022

	<u>Custodial Funds</u>
ASSETS	
Cash and interest-bearing deposits	\$ 1,981,042
Investments	41,908
Accrued interest receivable	<u>189</u>
Total assets	<u>2,023,139</u>
LIABILITIES	
Accounts payable	10,486
Other payables	<u>38,859</u>
Total liabilities	<u>49,345</u>
NET POSITION	
Restricted for individuals, organizations and other governments	<u>\$ 1,973,794</u>

The accompanying notes are an integral part of the basic financial statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended October 31, 2022

	<u>Custodial Funds</u>
ADDITIONS	
Bonds posted	\$ 1,849,652
Court costs	788,992
Interest	<u>1,210</u>
Total additions	<u>2,639,854</u>
DEDUCTIONS	
Refunds to individuals/businesses	229,268
Payments to other governments	1,530,586
Other reductions	1,015,721
Bank service charges	<u>10,960</u>
Total deductions	<u>2,786,535</u>
Change in net position	(146,681)
Net position, beginning of year as restated	<u>2,120,475</u>
Net position, end of year	<u>\$ 1,973,794</u>

The accompanying notes are an integral part of the basic financial statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Combining Statement of Net Position - Discretely Presented Component Units
October 31, 2022

	Cajundome Commission	Lafayette Regional Airport	Lafayette Public Trust Financing Authority	Nonmajor Component Units	Total
ASSETS					
CURRENT ASSETS:					
Cash and interest-bearing deposits	\$ 14,340,189	\$ 35,398,385	\$ 513,245	\$ 17,493,157	\$ 67,744,976
Restricted cash and interest-bearing deposits	2,368,810	-	1,132,833	-	3,501,643
Investments	-	-	9,344,800	-	9,344,800
Accounts receivable, net	580,555	1,518,967	1,599,338	1,269,633	4,968,493
Due from primary government	-	-	-	16,898	16,898
Due from other governmental agencies	-	15,562,551	-	1,914,778	17,477,329
Inventories	182,154	-	424,353	335,364	941,871
Prepaid items	7,692	593,600	-	187,149	788,441
Total current assets	<u>17,479,400</u>	<u>53,073,503</u>	<u>13,014,569</u>	<u>21,216,979</u>	<u>104,784,451</u>
NONCURRENT ASSETS:					
Restricted cash and interest-bearing deposits	-	17,897,041	-	3,511,991	21,409,032
Other assets	-	5,700	13,544,627	-	13,550,327
Net pension asset	-	346,788	-	1,484,122	1,830,910
Capital assets:					
Non-depreciable	-	1,417,766	-	1,128,960	2,546,726
Depreciable, net	22,003,109	256,716,470	2,281,821	37,182,173	318,183,573
Total noncurrent assets	<u>22,003,109</u>	<u>276,383,765</u>	<u>15,826,448</u>	<u>43,307,246</u>	<u>357,520,568</u>
Total assets	<u>39,482,509</u>	<u>329,457,268</u>	<u>28,841,017</u>	<u>64,524,225</u>	<u>462,305,019</u>
DEFERRED OUTFLOWS OF RESOURCES					
Other postemployment benefits	-	-	-	64,050	64,050
Pensions	241,488	222,815	-	663,184	1,127,487
Total deferred outflows of resources	<u>241,488</u>	<u>222,815</u>	<u>-</u>	<u>727,234</u>	<u>1,191,537</u>
LIABILITIES					
CURRENT LIABILITIES:					
Accounts and other payables	1,459,494	11,015,979	53,728	1,101,788	13,630,989
Due to primary government	-	-	-	26,940	26,940
Due to other governmental agencies	-	-	-	3,098	3,098
Unearned revenue	2,265,652	71,817	-	141,611	2,479,080
Deposits	-	233,492	-	238,875	472,367
Current portion of long-term liabilities:					
Compensated absences	8,133	-	-	8,278	16,411
Bonds and leases payable	1,020,000	-	-	1,019,280	2,039,280
Total current liabilities	<u>4,753,279</u>	<u>11,321,288</u>	<u>53,728</u>	<u>2,539,870</u>	<u>18,668,165</u>
NONCURRENT LIABILITIES:					
Noncurrent portion of long-term liabilities:					
Compensated absences	180,730	113,716	-	564,318	858,764
Bonds and leases payable	25,940,000	-	-	8,669,914	34,609,914
Other postemployment benefits	-	-	-	135,465	135,465
Net pension liability	3,085,790	-	-	-	3,085,790
Total noncurrent liabilities	<u>29,206,520</u>	<u>113,716</u>	<u>-</u>	<u>9,369,697</u>	<u>38,689,933</u>
Total liabilities	<u>33,959,799</u>	<u>11,435,004</u>	<u>53,728</u>	<u>11,909,567</u>	<u>57,358,098</u>
DEFERRED INFLOWS OF RESOURCES					
Property taxes	-	207,787	-	1,971,335	2,179,122
Other postemployment benefits	-	-	-	47,978	47,978
Pensions	521,636	740,362	-	1,765,034	3,027,032
Total deferred inflows of resources	<u>521,636</u>	<u>948,149</u>	<u>-</u>	<u>3,784,347</u>	<u>5,254,132</u>
NET POSITION					
Net investment in capital assets	(4,956,891)	258,134,236	2,281,821	33,179,306	288,638,472
Restricted for (Note 21):					
Capital projects	25,806	8,961,072	-	18,831	9,005,709
Debt service	-	-	-	2,589,068	2,589,068
External legal constraints/programs	-	-	-	573,758	573,758
Unrestricted	10,173,647	50,201,622	26,505,468	13,196,582	100,077,319
Total net position	<u>\$ 5,242,562</u>	<u>\$ 317,296,930</u>	<u>\$ 28,787,289</u>	<u>\$ 49,557,545</u>	<u>\$ 400,884,326</u>

The accompanying notes are an integral part of the basic financial statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Combining Statement of Activities - Discretely Presented Component Units
For the Year Ended October 31, 2022

	Cajundome Commission	Lafayette Regional Airport	Lafayette Public Trust Financing Authority	Nonmajor Component Units	Total
Expenses	\$ 15,072,635	\$ 17,856,811	\$ 1,983,133	\$ 18,605,350	\$ 53,517,929
Program Revenues:					
Charges for services	10,393,593	10,728,942	28,799	13,424,406	34,575,740
Operating grants and contributions	3,200,275	1,860,500	-	2,580,037	7,640,812
Capital grants and contributions	100,000	38,452,374	-	65,333	38,617,707
Total program revenues	<u>13,693,868</u>	<u>51,041,816</u>	<u>28,799</u>	<u>16,069,776</u>	<u>80,834,259</u>
Net program revenues (expenses)	<u>(1,378,767)</u>	<u>33,185,005</u>	<u>(1,954,334)</u>	<u>(2,535,574)</u>	<u>27,316,330</u>
General revenues:					
Taxes-					
Property	-	3,723,920	-	2,383,362	6,107,282
Sales	-	84,529	-	-	84,529
Hotel/motel	3,558,529	-	-	-	3,558,529
Grants and contributions not restricted to specific programs	341,205	47,899	-	-	389,104
Non-employer pension contributions	-	16,628	-	35,333	51,961
Investment earnings	10,134	403,439	-	19,412	432,985
Gain on disposal of capital assets	-	1,115	-	-	1,115
Miscellaneous	175,474	174,475	25,325	467,229	842,503
Total general revenues	<u>4,085,342</u>	<u>4,452,005</u>	<u>25,325</u>	<u>2,905,336</u>	<u>11,468,008</u>
Change in net position	2,706,575	37,637,010	(1,929,009)	369,762	38,784,338
Net position (deficit), beginning as restated	<u>2,535,987</u>	<u>279,659,920</u>	<u>30,716,298</u>	<u>49,187,783</u>	<u>362,099,988</u>
Net position, ending	<u>\$ 5,242,562</u>	<u>\$ 317,296,930</u>	<u>\$ 28,787,289</u>	<u>\$ 49,557,545</u>	<u>\$ 400,884,326</u>

The accompanying notes are an integral part of the basic financial statements.



Lafayette
CONSOLIDATED GOVERNMENT

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Notes to the Basic Financial Statements

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Notes to the Basic Financial Statements (Continued)

(1) Summary of Significant Accounting Policies

The financial statements of Lafayette City-Parish Consolidated Government (the “Government”) are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The accounting and reporting framework and the more significant accounting policies are described below.

A. Reporting Entity

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

Primary Government -

The Government operates under a home rule charter. The plan of government provided by the home rule charter is a President-Council form of government. The elected Mayor-President is the head of the executive branch and the elected City Council (5 members) and Parish Council (5 members), jointly will constitute the legislative branch. The Government’s operations include police and fire protection, public transportation (a Government-owned bus system), streets and drainage, parks and recreation, certain social services (including urban redevelopment and housing) and general administration services. The Government owns and operates four enterprise activities: (1) a utilities system which generates and distributes electricity and provides water and sewer services; (2) a fiber optic network which provides telephone, cable TV and internet services; (3) an environmental quality division which provides compost and solid waste disposal and other environmental services; and (4) a compressed natural gas service station which provides an alternative fuel source for both public and private vehicles.

Component Units -

Section 2100 of the 2011 Governmental Accounting Standards Board (GASB) *Codification of Governmental Accounting and Financial Reporting Standards*, “Defining 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, expropriate property in its own name, sue and be sued, and the right to buy, sell and lease property in its own name.
2. Whether the primary government’s governing authority (City Council, Parish Council, or Mayor-President) appoints a majority of board members of the potential component unit and is able to impose its will on the potential component unit or the potential component unit is fiscally dependent on the primary government.
3. Financial benefit/burden relationship between the primary government and the potential component unit.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

4. The nature and significance of the relationship between the potential component unit with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading.

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

Blended Component Units -

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

Downtown Lafayette Economic Development District (EDD) – Downtown Lafayette EDD was created by the Lafayette City-Parish Council in December of 2019. The purpose of the District is to provide funds to undertake or cause to be undertaken the acquisition, design, development, and construction of various multi-phased projects designed to encourage economic development, eliminate blighted and vacant property, increase the number of hotel rooms available, generate revenues for infrastructure and other necessary capital expenditures, stimulate job creation by enhancing the feasibility of private sector projects that help to achieve the economic goals outlined in the Downtown Action Plan, and catalyze development in target areas where it might not otherwise be economically feasible, primarily through focusing on projects in the areas of development, rehabilitation, infrastructure improvements, recreation, and beautification on property located within the District. The governing authority of the District is City Council. Although it is legally separate from the Government, Downtown Lafayette EDD 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.

University Gateway Economic Development District (EDD) – University Gateway EDD was created by the Lafayette City-Parish Council in December of 2019. The purpose of the District is to provide funds to undertake or cause to be undertaken the acquisition, design, development, and construction of various multi-phased projects designed to encourage economic development, eliminate blighted and vacant property, increase the number of hotel rooms available, generate revenues for infrastructure and other necessary capital expenditures, stimulate job creation by enhancing the feasibility of private sector projects that help to achieve the community's economic goals, and catalyze development in target areas where it might not be otherwise economically feasible, primarily through focusing on projects in the areas of development, rehabilitation, infrastructure improvements, and recreation, and to pursue transportation improvements including, but not limited to, incorporating raised medians and roundabouts, making necessary safety upgrades, and improving pedestrian connectivity along the University Avenue Corridor from Renaud Drive (LA 725) to Jeanne Street on property located within the District.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

The City Council is the governing authority of the District. Although it is legally separate from the Government, University Gateway EDD 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.

Trappey Economic Development District (EDD) – Trappey EDD was created by the Lafayette City-Parish Council in December of 2019. The purpose of the District is to provide funds to undertake or cause to be undertaken the acquisition, design, development, and construction of a multi-phased mixed-use economic development project that will activate now-dormant land along a major transportation corridor in the City through revitalization of existing historic structures and infill construction, which is anticipated to include commercial, residential, recreational, and hospitality uses as well as public infrastructure improvements including, but not limited to, a promenade along the river, water steps, bike paths, street improvements, surface parking, and drainage improvements located on property within the District. The City Council is the governing authority of the District. Although it is legally separate from the Government, Trappey EDD 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.

Northway Economic Development District (EDD) – Northway EDD was created by the Lafayette City-Parish Council in December of 2019. The purpose of the District is to provide funds to undertake or cause to be undertaken the acquisition, design, development, and construction of various multi-phased projects designed to encourage economic development, eliminate blighted and vacant property, increase the number of hotel rooms available, generate revenues for infrastructure and other necessary capital expenditures, stimulate job creation by enhancing the feasibility of private sector projects that help to achieve the economic goals of the City for the area included within the District, and catalyze development in target areas where it might not otherwise be economically feasible, primarily through focusing on projects in the areas of development, rehabilitation, infrastructure improvements, and recreation on property located within the District. The City Council is the governing authority of the District. Although it is legally separate from the Government, Northway EDD 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.

Holy Rosary Institute Economic Development District (EDD) – Holy Rosary Institute EDD was created by the Lafayette City-Parish Council in December of 2019. The purpose of the District is to provide funds to undertake or cause to be undertaken the acquisition, design, development, and construction of various multi-phased projects designed to encourage economic development, eliminate blighted and vacant property, generate revenues for infrastructure and other necessary capital expenditures, stimulate job creation by enhancing the feasibility of private sector projects that help to achieve the community's economic goals, and catalyze development in target areas where it might not otherwise be economically feasible, primarily through focusing on projects in the areas of development, rehabilitation, infrastructure improvements, and recreation on property located within the District. The City Council is the governing authority of the District. Although it is legally separate from the Government, Holy Rosary Institute EDD 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.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
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Notes to the Basic Financial Statements (Continued)

Discretely Presented Component Units -

Downtown Development Authority - 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 City Council appoints the seven members of the Authority, and the City Council must also approve any development plans of the Authority. Funding is provided by an ad valorem tax. The tax began in 1993 and renewed for a period of 15 years in 2008. The Authority's fiscal year end is December 31.

Cajundome Commission - Cajundome Commission was created in 1987 by an intergovernmental agreement between the City of Lafayette and the University of Louisiana - Lafayette, 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 Government, and the Government makes an annual contribution toward the operating and capital costs of the Cajundome. The Commission's fiscal year end is October 31.

City Court of Lafayette - City Court of Lafayette was created by the special legislative act. City Court has jurisdiction to hear cases that deal with the City of Lafayette municipal ordinances, traffic violations, parking violations, and cases where the amount disputed or value of the property involved does not exceed \$15,000. The City judges are elected and cannot be removed by the City-Parish officials. City Court of Lafayette is fiscally dependent on the City.

The City Council has the ability to modify or approve its budget, which comes from the General Fund. There are certain funds collected by City Court, pursuant to state statute, which are under the control of City Court. Financial data reported for the City Court component unit is from its separately audited financial statements for the fiscal year ended October 31.

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

Lafayette Parish Waterworks District North - Lafayette Parish Waterworks District North was created under the provisions of Louisiana Revised Statutes 33:3811, for the purpose of providing potable drinking water to the rural areas of Lafayette Parish. The District is governed by a board of commissioners composed of nine members appointed by the Government. Each board of commissioners serves a four year term and cannot serve more than 12 years. The Parish Council has the ability to impose its will by setting rates and approving the District's debt. The District's fiscal year end is December 31.

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

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

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

Lafayette Parish Bayou Vermilion District - Lafayette Parish Bayou Vermilion District is a corporate body created under Chapter 32 of Title 33 of the Louisiana Revised Statutes of 1950, comprised of R.S. 33:9201 through 33:9210. The District is governed by a Board of Commissioners composed of nine members. Two members are appointed by the chief executive officers of the incorporated municipalities of Lafayette Parish other than the City of Lafayette; one member is appointed by the chief executive officer of Lafayette Consolidated Government; three members, one of whom shall be a black citizen, shall be appointed by the governing authority of the City of Lafayette; one member shall be appointed by the chief executive officer of Lafayette Parish; and two members shall be appointed by the governing authority of Lafayette Consolidated Government.

The District's purpose is that of improving the water quality and the aesthetics of the Bayou Vermilion within the Parish of Lafayette in an effort to promote the bayou as a recreational and cultural asset to create and control a new type of viable economic development adjacent to Bayou Vermilion so as to provide a diversified economic base for the City and Parish of Lafayette and to do any and all other act which would enhance the general condition of Bayou Vermilion. The Parish Council has the ability to impose its will on the District by approving the levying of taxes and the issuance of debt. The District's fiscal year end is December 31.

Lafayette Parish Communication District - Lafayette Parish Communication District consists of the "911" Fund, the Office of Homeland Security and Emergency Preparedness Fund, and the Communication System Management Fund. The "911" Fund was created by House Bill No. 480, Act No. 788 and signed into law July 18, 1979 for the purpose of establishing local emergency telephone response service for Lafayette Parish. The Lafayette Parish Council acting as the governing authority for Lafayette Parish shall determine the methods and sources of funding for the District. The Office of Homeland Security and Emergency Preparedness Fund (OHSEP) was consolidated with Lafayette Parish Communication District on November 1, 1984. Funding for OHSEP is provided by State of Louisiana Office of Homeland and Emergency Preparedness and the Government. Any revenues in excess of expenditures are refunded proportionately to the City and Parish of Lafayette at the end of each fiscal year. The Communication System Management Fund (CSMF) was established on November 1, 1986 to administer the City of Lafayette's 800 Megahertz Radio System. CSMF charges Lafayette Utilities System and surrounding communities a rental fee for radio tower usage.

The City of Lafayette reimburses CSMF for excess expenditures over revenues received from tower rentals. The economic resources held by the District are a direct benefit for the citizens of Lafayette Parish. The relationship between the Government and the District is such that exclusion would cause the Government's financial statements to be incomplete. The District's fiscal year end is October 31.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
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Notes to the Basic Financial Statements (Continued)

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

Related Organizations

The Government is responsible for appointing members of the boards of other organizations, but the Government's accountability for these organizations do not extend beyond making the appointments.

The following agencies are related organizations to the Government. Each organization's financial statements, for those that issue financial statements, can be obtained at their respective administrative offices listed as follows:

Industrial Development Board
(no financial statements)

Housing Authority of Lafayette
115 Kattie Drive
Lafayette, Louisiana 70501

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

Lafayette City-Parish Recreation Advisory Commission
(no financial statements)

Lafayette Crime Prevention Advisory Commission
(no financial statements)

Planning and Zoning Commission
(no financial statements)

Joint Ventures

The Acadiana Criminalistics Laboratory Commission (Acadiana Crime Lab) was created by State statute and is comprised of a 21-member board of commissioners, for which the Government has one appointment. The Acadiana Crime Lab is financed primarily through court costs with any deficit allocated on a pro rata basis to each participating Parish. For 2022, the Government's operating appropriation was \$250,000. The Acadiana Crime Lab's financial statements can be obtained at the following:

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

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

Jointly Governed Organization

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

B. Basis of Presentation

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

The government-wide financial statements include the statement of net position 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 position, 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 position is reported in three parts – net investment in capital assets, restricted net position; and unrestricted net position. The Government's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available.

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 taxes, 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 include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, and for various services provided and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. The net cost (by function or business-type activity) is normally covered by general revenue (property taxes, sales taxes, intergovernmental revenues, interest income, etc.).

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

Indirect costs are based on a study conducted by MGT of America Consulting, LLC. A Full Cost Allocation Plan is generated which allocates support services (purchasing, accounting, personnel, building maintenance, etc.) provided by the General Fund to the various City-Parish departments/funds. These costs are recorded as expenditures in the other funds and as revenue in the General Fund. Support services allocated for 2022 amounted to \$407,477 for grant programs and \$6,768,970 for other funds.

Fund Financial Statements - (FFS)

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

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

The Government reports the following major governmental funds:

General Fund -

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

Sales Tax Capital Improvements Fund -

This fund accounts for the portion of proceeds derived from the City's sales and use tax that is dedicated for capital improvements.

American Rescue Plan - City -

This fund accounts for the collection and disbursement of American Rescue Plan Act (ARPA) funds received by Lafayette Consolidated Government for use by the City of Lafayette.

American Rescue Plan - Parish -

This fund accounts for the collection and disbursement of American Rescue Plan Act (ARPA) funds received by Lafayette Consolidated Government for use by the Parish.

The other governmental funds are considered non-major funds. They include special revenue funds which account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes, debt service funds, and capital projects funds.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
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Notes to the Basic Financial Statements (Continued)

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.

Communications System Fund -

This fund accounts for the provision of wholesale fiber bandwidth to retail companies for resale and the provision of telephone, cable TV and internet services to residents of the City. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, maintenance, financing and related debt service, and billing and collections.

Lafayette Public Power Authority (LPPA) -

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

In addition, the Government reports the following:

Internal Service Funds -

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

Custodial Funds -

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

The emphasis in fund financial statements is on the major funds in either the governmental or business-type activities categories. Nonmajor funds by category are summarized into a single column.

A fund is considered major if it is the primary operating fund of the Government or meets the following criteria:

- a. Total assets and deferred outflows, liabilities and deferred inflows, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type; and

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

- b. Total assets and deferred outflows, liabilities and deferred inflows, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

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.

C. Basis of Accounting

Government-wide, proprietary and fiduciary fund financial statements -

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

Governmental fund financial statements -

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Sales taxes are considered "measurable" when in the hands of the Sales Tax Collector and are recognized as revenue at that time.

Ad valorem taxes are recognized as revenue in the year for which budgeted, that is, in the year in which such taxes are billed and collected. Revenue from grants, entitlements and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied. All other receivables collected within 60 days after year-end are considered available and recognized as revenue of the current year.

Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments and compensated absences, which are recognized to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

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.

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Equity

Cash and Cash Equivalents

Cash includes amounts in demand deposits 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.

The cash balances of substantially all funds and of other legally separate entities are pooled and invested by the Government for the purpose of increasing earnings through investment activities. The purpose of this consolidated account is to reduce administrative costs and provide a single cash balance available for the maximization of investment earnings. Each participating fund shares in the investment earnings according to its average cash and investment balance. The individual funds' portion of the pool's assets are presented as "Cash, Investments and Accrued Interest," as applicable based on its percentage of the total of each item. In addition, separate bank accounts have been established for certain restricted funds as required by bond indentures for related bond issues.

Investments

Under state law the Government may deposit funds with a fiscal agent organized under the laws of the State of Louisiana, the laws of any other state in the union, or the laws of the United States. The Government may invest in United States bonds, treasury notes and bills, government backed agency securities, or certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. In addition, local governments in Louisiana are authorized to invest in Louisiana Asset Management Pool (LAMP), a nonprofit corporation formed by the State Treasurer and organized under the laws of the State of Louisiana, which operates a local government investment pool.

In accordance with professional standards, investments meeting the criteria specified in the standards are stated at fair value, which is either a quoted market price or the best estimate available. Investments which do not meet the requirements are stated at cost. These investments include overnight repurchase agreements and amounts invested in LAMP.

Receivables

In the government-wide statements, receivables consist of all revenues earned at year end and not yet received. Major receivable balances for the governmental funds include sales and use taxes, federal and state grants.

Accounts receivable for the Utilities System Fund, Communications System Fund, and the Environmental Services Disposal Fund are reported net of an allowance. The allowance amount at October 31, 2022 was \$1,623,593, \$312,323, and \$391,052 respectively.

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

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
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Notes to the Basic Financial Statements (Continued)

These are reported net of allowances. The allowance amounts are reflected on the face of the financial statement, as applicable.

Interfund Receivables and Payables

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

Inventories and Prepaid Items

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

Inventories, other than fuel oil, held by the Utilities System Fund and the Internal Service Funds are stated at average cost. 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 consumption 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.

Bond Premiums, Discounts, and Start-up Costs

In governmental funds, bond premiums, discounts, and issuance costs are recognized in the current period. In proprietary funds (and for governmental funds, in the government-wide statements), bond premiums and discounts are deferred and amortized over the terms of the bonds to which they apply. Also included in assets of the proprietary funds are start-up costs of the Communications System (as defined by applicable professional standards). These costs will be recovered by future rates of the Communications System and will be amortized over their cost recovery period.

Restricted Assets

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

Capital Assets

The accounting treatment over property, plant, and equipment (capital 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. The Government maintains a threshold level of \$1,000 or more for capitalizing fixed assets.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
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Notes to the Basic Financial Statements (Continued)

Government-Wide Financial Statements -

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

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

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

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

Fund Financial Statements –

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

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

Total interest incurred for the year ended October 31, 2022 for the governmental funds was \$10,184,352 and for governmental activities was \$8,641,107. The total amount for both the governmental funds and the governmental activities was expensed.

Deferred Outflows of Resources and Deferred Inflows of Resources

Deferred outflows of resources represent a consumption of net assets that applies to future periods and deferred inflows of resources represent an acquisition of net assets that applies to future periods. At October 31, 2022, the Government's deferred outflows of resources and deferred inflows of resources are attributable to unamortized losses on bond refundings, OPEB, and pension plans.

Compensated Absences

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

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

In the government-wide and proprietary fund financial statements, the Government accrues accumulated unpaid vacation and sick leave and associated related costs when earned (or estimated to be earned) by the employee. The current portion is the amount estimated to be used/paid in the following year. The remainder is reported as non-current. 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.

Long-term Obligations

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

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

Long-term obligations for governmental funds are not reported as liabilities in the fund financial statements. These long-term obligations include claims and judgements, compensated absences, OPEB, and pension and are generally liquidated by the General Fund. The debt proceeds are reported as other financing sources and payment of principal and interest reported as expenditures. The accounting for proprietary funds is the same in the fund financial statements as it is in the government-wide financial statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

Equity Classifications

Government-Wide Financial Statements –

Net position represents the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. The Government reports three components as follows:

- (1) Net investment in capital assets - This component consists of net capital assets reduced by the outstanding balances of any related debt obligations and deferred inflows of resources attributable to the acquisition, construction, or improvement of those assets and increased by balances of deferred outflows of resources related to those assets.
- (2) Restricted net position - This component is considered restricted if its use is constrained to a particular purpose. Restrictions are imposed by external organizations such as federal or state laws or buyers of the Government's bonds. Restricted net position is restricted assets reduced by liabilities and deferred inflows of resources related to the restricted assets.
- (3) Unrestricted net position - This component consists of all other net position that does not meet the definition of the above two components and is available for general use by the Government.

The government-wide statement of net position reports \$390,291,780 of restricted net position of which \$118,970,863 is restricted by enabling legislation.

Fund Financial Statements –

In the fund financial statements, governmental fund equity is classified as fund balance. Fund balance is further classified as follows:

- (1) Nonspendable – amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.
- (2) Restricted – amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.
- (3) Committed – amounts that can be used only for specific purposes determined by a formal action of the council members. The City and Parish Councils are the highest level of decision-making authority for the Government. Commitments may be established, modified, or rescinded only through ordinances approved by council members.
- (4) Assigned – amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. Under the Government's adopted policy, only the City and Parish Councils may assign amounts for specific purposes.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

- (5) Unassigned – the residual classification for the General Fund and includes amounts that are available for any purpose. Positive amounts are reported only in the General Fund.

At October 31, 2022, the governmental funds’ balance sheet reports restricted fund balance for capital expenditures in the amount of \$159,700,199, of which the following amounts are for encumbrances:

	Sales Tax Capital Improvements	Other Governmental Funds	Total Governmental Funds
Encumbrances	\$ 25,272,407	\$ 15,057,073	\$ 40,329,480

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the Government considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the Government considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the City and Parish Councils provided otherwise in its commitment or assignment actions.

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 governmental funds and proprietary funds have been eliminated.

Accounting 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.

(2) Cash and Interest-Bearing Deposits

Under state law the Government may deposit funds with a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the union, or the laws of the United States. The Government may invest in direct obligations of the United States government, bonds, debentures, notes or other evidence of indebtedness issued or guaranteed by federal agencies and/or the United States government, and time certificates of deposit of state banks organized under Louisiana law and national banks having principal offices in Louisiana.

At October 31, 2022, the Government had demand deposits (book balances) totaling \$117,886,729 as follows:

	Primary Government	Fiduciary Funds	Total
Interest-bearing deposits	\$ 117,886,729	\$ 1,981,042	\$ 119,867,771

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

Custodial credit risk is the risk that in the event of a bank failure of a depository financial institution, the Government's deposits may not be recovered or the collateral securities that are in the possession of the outside party will not be recovered. These deposits are stated at cost, which approximates fair value. Under state law, deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The fair value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the Government or the pledging fiscal agent bank by a holding or custodial bank that is mutually acceptable to both parties.

Deposit balances (bank balances) at October 31, 2022, are secured as follows:

Bank balances	<u>\$ 121,622,330</u>
Federal deposit insurance	\$ 250,000
Pledged securities	<u>121,372,330</u>
Total federal deposit insurance and pledged securities	<u>\$ 121,622,330</u>

Deposits in the amount of \$121,372,330 were exposed to custodial credit risk. These deposits are uninsured and collateralized with securities held by the pledging institution's trust department or agent, but not in the Government's name. The Government does not have a policy for custodial credit risk.

(3) Investments

As of October 31, 2022, the Government's investments were as follows:

Investment Type	
Primary Government:	
Repurchase agreements	\$ 26,000,000
U.S. Treasuries	343,584,274
U.S. Instrumentalities	146,461,793
LAMP	<u>3,760,169</u>
Total primary government	<u>519,806,236</u>
Fiduciary Funds:	
U.S. Treasuries	29,032
U.S. Instrumentalities	12,383
LAMP	<u>493</u>
Total fiduciary funds	<u>41,908</u>
Total investments	<u>\$ 519,848,144</u>

The Government participates in Louisiana Asset Management Pool (LAMP). LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana. Only local government entities having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide safe environment for the placement of public funds in short-term, high quality investments. The financial statements for LAMP may be accessed on their website (<https://www.lamppool.com>). The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest in accordance with LA – R.S. 33:2955. The following provides information that is relevant to LAMP:

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

Credit risk: LAMP is rated AAAM by Standard & Poor's.

Custodial credit risk: LAMP participants' investments in the pool are evidenced by shares of the pool. Investments in pools should be disclosed, but not categorized because they are not evidenced by securities that exist in physical or book-entry form. The public entity's investment is with the pool, not the securities that make up the pool; therefore, no disclosure is required.

Concentration of credit risk: Pooled investments are excluded from the 5 percent disclosure requirement.

Interest rate risk: LAMP is designed to be highly liquid to give its participants immediate access to their account balances. LAMP prepares its own interest rate risk disclosures using the weighted average maturity (WAM) method. The WAM of LAMP assets is restricted to not more than 90 days, and consists of no securities with a maturity in excess of 397 or 762 days for U.S. Government variable rate investments. The WAM for LAMP's total investments is 44 days as of October 31, 2022.

The investments of LAMP are stated at fair value which is determined on a weekly basis by LAMP and the value of the position in the external investment pool is the same as the net asset value of the pooled shares. LAMP is subject to the regulatory oversight of the state treasurer and the board of directors. LAMP is not registered with the SEC as an investment company.

The following provides information about interest rate risk associated with the Government's investments:

Primary Government:

<u>Investment Type</u>	<u>% of Portfolio</u>	<u>Investment Maturities</u>		
		<u>Fair Value</u>	<u>Less Than One Year</u>	<u>One - Five Years</u>
Repurchase agreements	5%	\$ 26,000,000	\$ 26,000,000	\$ -
U.S. Treasuries	66%	343,584,273	303,281,172	40,303,101
U.S. Instrumentalities	28%	146,461,794	97,731,903	48,729,891
State Investment Pool (LAMP)	1%	3,760,169	3,760,169	-
Total	<u>100%</u>	<u>\$ 519,806,236</u>	<u>\$ 430,773,244</u>	<u>\$ 89,032,992</u>

Fiduciary Funds:

<u>Investment Type</u>	<u>% of Portfolio</u>	<u>Investment Maturities</u>		
		<u>Fair Value</u>	<u>Less Than One Year</u>	<u>One - Five Years</u>
U.S. Treasuries	69%	\$ 29,032	\$ 18,744	\$ 10,288
U.S. Instrumentalities	30%	12,383	12,383	-
State Investment Pool (LAMP)	1%	493	493	-
Total	<u>100%</u>	<u>\$ 41,908</u>	<u>\$ 31,620</u>	<u>\$ 10,288</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

Credit rate risk: The risks are managed by restricting investments to those authorized by R.S. 33:5162. The Government's Investment Policy limits investments to fully insured and/or fully-collateralized certificates of deposits and direct and indirect obligations of U.S. government agencies. The Government's investments in U.S. Treasuries and U.S. Instrumentalities were rated AA+ by Standard and Poor's and repurchase agreements were not rated.

Concentration of credit risk: R.S. 33:2955 provides that all fixed income investments be appropriately diversified by maturity, security, sector, and credit quality. At October 31, 2022, no more than 5 percent of the Government's total investments were invested in any single issue.

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

In accordance with GASB Statement No. 31, the Government recognized a net decrease in the fair value of investments in the amount of \$7,431,583 and \$0 for the primary government and fiduciary funds, respectively. This amount takes into account all changes in fair value that occurred during the year. The unrealized loss on investments held at October 31, 2022 was \$7,879,842 and \$0 for the primary government and fiduciary funds, respectively.

(4) Receivables

At October 31, 2022, receivables consist of the following:

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total Primary Government</u>	<u>Component Units</u>
Accounts, net	\$ 3,201,315	\$ 35,803,615	\$ 39,004,930	\$ 1,885,055
Loans receivable, net	2,301,358	-	2,301,358	1,215,850
Ad valorem taxes	-	-	-	1,455,242
Assessments	25,786	-	25,786	-
Accrued interest	1,478,316	739,121	2,217,437	375,000
Other	158,941	-	158,941	37,346
	<u>\$ 7,165,716</u>	<u>\$ 36,542,736</u>	<u>\$ 43,708,452</u>	<u>\$ 4,968,493</u>

(5) Ad Valorem Taxes

Fund financial statements -

City of Lafayette:

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

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

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, 2022, taxes of 18.19 mills were levied on property with net assessed valuations totaling \$1,542,822,415 and were dedicated as follows:

General corporate purposes	5.67 mills
Maintenance of public streets	1.29 mills
Maintenance of public buildings	1.13 mills
Recreation and parks	1.92 mills
Maintenance and operation of fire and police departments	8.18 mills

Total taxes levied were \$28,063,940. Taxes receivable at October 31, 2022 totaled \$1,324,425, all of which is considered uncollectible. Therefore, an allowance for uncollectible taxes was established for the entire balance, resulting in net taxes receivable of \$0.

Lafayette Parish:

Ad valorem taxes attach as an enforceable lien on property as of January 1 of each year. During the current fiscal year, taxes were levied by Lafayette Parish in August of 2021 and were billed to the taxpayers by the Assessor in November of 2021 for the period November 1, 2021 through October 31, 2022. 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 for which the taxes are levied.

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 net of deductions for Pension Fund contributions. For the year ended October 31, 2022, taxes of 29.265 mills were levied on property with net assessed valuations totaling \$2,202,052,148 and were dedicated as follows:

General corporate purposes, in city	1.625 mills
General corporate purposes	3.250 mills
Maintenance of buildings, drainage, roads, and bridges	18.975 mills
Debt service contingency	1.850 mills
Combined public health	1.980 mills
Storm water management	1.180 mills
Parish fire protection	0.405 mills

Total taxes levied during 2021 for 2022, exclusive of homestead exemptions, were \$58,261,069. Taxes receivable at October 31, 2022 totaled \$418,651, all of which is considered uncollectible. Therefore, an allowance for uncollectible taxes was established for the entire balance, resulting in net taxes receivable of \$0.

Government-wide financial statements -

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

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

(6) Due From Other Governmental Agencies

Amounts due from other governmental agencies consist of the following at October 31, 2022:

Fund financial statements:

Governmental funds -

Lafayette Parish School Board:

Sales and use taxes collected but not remitted \$ 9,192,118

Federal Grant funds 8,914,375

State of Louisiana:

Federal pass-through grant funds 21,355,844

State grant funds 23,149

Other 116,504

Total amount reported in governmental funds \$ 39,601,990

Proprietary funds -

FEMA grant funds \$ 11,092,785

Government-wide financial statements:

Total amount reported in governmental funds \$ 39,601,990

Total amount reported in proprietary funds 11,092,785

Additional sales and use taxes due from Lafayette Parish School Board 9,223,083

\$ 59,917,858

(7) Restricted Assets - Enterprise Funds

Restricted assets of Utilities System Fund consist of the following:

Bond reserve fund \$ 13,985,415

Capital additions and contingencies fund 109,231,149

Bond construction fund 27,156,485

Customers' deposits 10,050,035

Total \$ 160,423,084

Restricted assets of Communications System Fund consist of the following:

Capital additions and contingencies fund \$ 19,582,258

Customers' deposits 225,428

Total \$ 19,807,686

Restricted assets of LPPA consist of the following:

Bond reserve fund \$ 6,918,838

Capital additions and contingencies 5,288,945

Fuel cost stability fund 4,504,871

Total \$ 16,712,654

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

(8) Capital Assets

Capital assets activity for the year ended October 31, 2022 was as follows:

	Balance 11/01/21	Additions	Deletions	Balance 10/31/22
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 46,780,549	\$ 3,839,731	\$ 17,990	\$ 50,602,290
Construction in progress	66,684,695	100,099,289	76,442,474	90,341,510
Other capital assets:				
Land improvements	10,642,326	333,219	13,171	10,962,374
Buildings and improvements	216,894,874	3,181,928	555,786	219,521,016
Vehicles	67,636,302	2,280,470	217,845	69,698,927
Movables	49,025,507	4,158,027	2,136,716	51,046,818
Infrastructure	793,079,346	71,847,207	-	864,926,553
Right to use asset - building	358,898	-	-	358,898
Totals	<u>1,251,102,497</u>	<u>185,739,871</u>	<u>79,383,982</u>	<u>1,357,458,386</u>
Less accumulated depreciation				
Land improvements	3,540,056	432,815	7,675	3,965,196
Buildings and improvements	113,319,361	4,534,312	516,095	117,337,578
Vehicles	44,883,035	4,354,669	186,189	49,051,515
Movables	33,508,376	3,501,748	1,329,307	35,680,817
Infrastructure	420,309,804	20,347,419	-	440,657,223
Right to use asset - building	51,533	51,533	-	103,066
Total accumulated depreciation	<u>615,612,165</u>	<u>33,222,496</u>	<u>2,039,266</u>	<u>646,795,395</u>
Governmental activities, capital assets, net	<u>\$ 635,490,332</u>	<u>\$ 152,517,375</u>	<u>\$ 77,344,716</u>	<u>\$ 710,662,991</u>
Business-type activities:				
Capital assets not being depreciated:				
Land	\$ 25,204,754	\$ 208,902	\$ -	\$ 25,413,656
Construction in progress	38,600,353	64,837,971	44,142,530	59,295,794
Other capital assets:				
Buildings and improvements	2,564,029	-	-	2,564,029
Electric plant	892,704,659	21,019,360	1,870,781	911,853,238
Water plant	175,179,815	19,858,677	132,511	194,905,981
Sewer plant	267,799,565	3,629,591	336,395	271,092,761
Fiber optics	175,334,766	1,001,301	506,299	175,829,768
Equipment	17,489,005	268,385	72,264	17,685,126
Right to use asset - building	2,151,780	-	-	2,151,780
Totals	<u>1,597,028,726</u>	<u>110,824,187</u>	<u>47,060,780</u>	<u>1,660,792,133</u>
Less accumulated depreciation				
Buildings and improvements	2,480,358	5,815	-	2,486,173
Electric plant	513,988,027	17,234,657	1,079,594	530,143,090
Water plant	87,137,453	4,196,749	120,917	91,213,285
Sewer plant	105,990,887	6,068,835	278,675	111,781,047
Fiber optics	101,772,012	7,085,608	492,270	108,365,350
Equipment	6,762,683	539,060	274	7,301,469
Right to use asset - building	371,572	371,573	-	743,145
Total accumulated depreciation	<u>818,502,992</u>	<u>35,502,297</u>	<u>1,971,730</u>	<u>852,033,559</u>
Business-type activities, capital assets, net	<u>\$ 778,525,734</u>	<u>\$ 75,321,890</u>	<u>\$ 45,089,050</u>	<u>\$ 808,758,574</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

Depreciation expense was charged to governmental activities as follows:

General government	\$ 2,428,266
Public safety	3,744,641
Public works	3,103,835
Urban redevelopment and housing	20,211
Culture and recreation	2,935,435
Health and welfare	79,755
Economic opportunity	6,192
Economic development and assistance	461,626
Internal service funds	95,116
Infrastructure depreciation is unallocated	<u>20,347,419</u>
Total	<u>\$ 33,222,496</u>

Depreciation expense was charged to business-type activities as follows:

Electric	\$ 17,354,150
Water	4,215,620
Wastewater	6,095,970
Fiber optics	7,354,554
Coal-fired electric plant	316,571
Solid waste collection services	<u>165,432</u>
Total	<u>\$ 35,502,297</u>

Construction in progress for the governmental activities is comprised of the following:

Fund type/Funding source/ Project type:	Project Authorization	Capitalized to Date	Construction in Progress	Remaining Authorized
Capital Projects Funds:				
Bond proceeds-				
Streets and drainage projects	\$ 111,614,921	\$ 64,685,583	\$ 18,742,705	\$ 28,186,633
Parks and recreation	5,197,339	597,706	1,399,143	3,200,490
Building improvements	<u>3,678,326</u>	<u>3,281,767</u>	-	<u>396,559</u>
	<u>120,490,586</u>	<u>68,565,056</u>	<u>20,141,848</u>	<u>31,783,682</u>
Other sources-				
Building improvements	207,493	-	89,856	117,637
Streets and drainage projects	<u>59,241,854</u>	<u>18,336,559</u>	<u>5,678,492</u>	<u>35,226,803</u>
	<u>59,449,347</u>	<u>18,336,559</u>	<u>5,768,348</u>	<u>35,344,440</u>
Other Governmental Funds:				
Other sources-				
Building improvements	31,671,635	15,447,116	421,878	15,802,641
Streets and drainage projects	<u>150,686,253</u>	<u>22,546,297</u>	<u>64,009,436</u>	<u>64,130,520</u>
	<u>182,357,888</u>	<u>37,993,413</u>	<u>64,431,314</u>	<u>79,933,161</u>
Total	<u>\$ 362,297,821</u>	<u>\$ 124,895,028</u>	<u>\$ 90,341,510</u>	<u>\$ 147,061,283</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

Construction in progress for the business-type activities is comprised of the following:

Funding source/ Project type:	Project Authorization	Capitalized to Date	Construction in Progress	Remaining Authorized
Equity-				
Electric plant	\$ 69,678,782	\$ 24,471,826	\$ 18,562,668	\$ 26,644,288
Water plant	15,735,733	5,999,658	2,131,646	7,604,429
Sewer plant	35,906,847	8,121,177	12,151,928	15,633,742
Fiber optics	32,717,931	16,643,963	6,621,803	9,452,165
	<u>154,039,293</u>	<u>55,236,624</u>	<u>39,468,045</u>	<u>59,334,624</u>
Bond proceeds-				
Electric plant	28,069,905	6,581,000	8,833,610	12,655,295
Water	15,897,675	14,002,299	440,030	1,455,346
Sewer	17,901,066	5,976,712	10,554,109	1,370,245
	<u>61,868,646</u>	<u>26,560,011</u>	<u>19,827,749</u>	<u>15,480,886</u>
Total	<u>\$ 215,907,939</u>	<u>\$ 81,796,635</u>	<u>\$ 59,295,794</u>	<u>\$ 74,815,510</u>

(9) Leases

Lessor – The Government has entered into lease agreements involving utility poles, buildings, and parking lots. The terms and conditions of the leases do not contain variable payments, residual value guarantees, or any other special provisions. The total amount of principal and interest received from these agreements amounted to \$395,172 and \$141,561, respectively.

Lessee – The Government has entered into lease agreements involving various buildings for operations with lease terms from November 2020 through September 2043 and an incremental borrowing rate of 3%. The terms and conditions of the leases do not contain variable payments, residual value guarantees, or any other special provisions. The total of the Government’s leased assets are recorded at a cost of \$2,510,678, less accumulated amortization of \$846,211.

The future lease payments under these agreements are as follows:

Year	Principal	Interest	Total
2023	\$ 426,895	\$ 46,396	\$ 473,291
2024	314,204	34,854	349,058
2025	161,103	28,404	189,507
2026	166,010	23,499	189,509
2027	155,836	18,521	174,357
2028 - 2032	488,815	35,201	524,016
2033 - 2037	19,508	5,988	25,496
2038 - 2042	24,551	2,492	27,043
2043	5,673	-	5,673
	<u>\$ 1,762,595</u>	<u>\$ 195,355</u>	<u>\$ 1,957,950</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

(10) Accounts and Other Payables

Accounts and other payables consist of the following at October 31, 2022:

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total Primary Government</u>	<u>Component Units</u>
Accounts	\$ 7,760,191	\$ 13,452,048	\$ 21,212,239	\$ 7,452,629
Accrued liabilities	3,305,384	3,346,364	6,651,748	6,093,738
Contracts	4,046,826	3,575,925	7,622,751	-
Retainage	3,242,695	1,485,498	4,728,193	39,775
Accrued interest	919,264	751,469	1,670,733	44,846
Other	4,886,715	-	4,886,715	-
	<u>\$ 24,161,075</u>	<u>\$ 22,611,304</u>	<u>\$ 46,772,379</u>	<u>\$ 13,630,988</u>

(11) Interfund Receivables and Payables

Interfund receivables and payables at October 31, 2022 consist of the following:

	<u>Due from</u>	<u>Due to</u>
Major funds:		
General Fund	\$ 5,644,966	\$ 1,274,784
Sales Tax Capital Improvements	7,160,878	47,157
Nonmajor governmental funds:		
Special revenue funds	2,076,172	11,430,585
Debt service funds	1,171,886	2,357,587
Capital projects funds	15,606	5,864
Enterprise funds:		
Utilities System	66,908	2,316,034
Communications System	39	1,062,597
Lafayette Public Power Authority	501,274	1,424
Nonmajor enterprise funds	1,796,860	-
Internal service funds	69,963	8,520
	<u>\$ 18,504,552</u>	<u>\$ 18,504,552</u>

These balances resulted from the time lag between the dates that interfund goods and services are provided or reimbursable expenditures occur, payments between funds are made, interfund transactions for cash loans among funds, and to cover negative cash balances.

(12) Receivables and Payables Between Primary Government and Component Units

Balances at October 31, 2022 consist of the following:

	<u>Receivable</u>	<u>Payable</u>
Primary Government:		
General Fund	\$ 26,940	\$ 16,898
Component Units:		
Lafayette Parish Communication District	16,898	26,940
	<u>\$ 43,838</u>	<u>\$ 43,838</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

(13) Interfund Transfers

Interfund transfers for the year ended October 31, 2022 consist of the following:

	Transfers In	Transfers Out
Major funds:		
General Fund	\$ 2,974,938	\$ 13,814,384
Sales Tax Capital Improvements	3,067,333	1,154,727
Nonmajor governmental funds:		
Special revenue funds	25,289,210	12,816,864
Debt service funds	881,297	617,918
Capital projects funds	-	3,000,000
Enterprise funds:		
Utilities System	641,639	-
Communications System	100,869	-
Nonmajor enterprise funds	17,325	-
Internal service fund:		
Central Vehicle Maintenance Fund	45,658	-
Group Hospitalization Fund	-	1,614,376
	\$ 33,018,269	\$ 33,018,269

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund required, and (3) use unrestricted revenues collected in one fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

(14) Transactions Between Primary Government and Discretely Presented Component Units

The following transactions between the primary government and its discretely presented component units for the year ended October 31, 2022 are reported as external transactions in the government-wide statement of activities:

Governmental activities:	
Transfer to Cajundome Commission to subsidize operations	\$ (3,200,275)
Transfer to Lafayette Parish Communications District for tower rental	(18,752)
Transfer to Lafayette Parish Communications District to fund operations of the Office of Emergency Preparedness	(142,344)
Total	\$ (3,361,371)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

(15) Interfund Loans – Notes Receivable/Notes Payable

In addition to the sale of Bonds to finance the Communication's fiber optics infrastructure, the Communications System entered into various notes payable to the Utilities System for costs associated with the start-up of the new Communications System which were advanced by the Utilities System. In accordance with La. R.S. 45:844.52(C) (2), funds advanced by the Utilities System Fund for start-up costs of the Communications System must be repaid at interest rates and on terms and conditions available to private enterprises in the open market. The total of the notes is reported as interfund loans – notes receivable in the Utilities System Fund and as interfund loans – notes payable in the Communications System Enterprise Fund.

Note Payable - Fiber Assets - This note covers the reimbursement to the Utilities System for the transfer of its fiber optic network, including various related vehicles and equipment, and its fiber inventory to the Communications System Enterprise Fund. The note payable in the amount of \$12,472,187 is payable in 20 years with annual payments ranging from \$50,000 through \$1,226,599 including interest at 3.25%. As of October 31, 2022, the outstanding principal balance was \$11,175,412.

Note Payable - Start-up Costs – This note covers funds advanced by the Utilities System for Start-up costs. Start-up costs include legal, engineering, and other professional services, cost of a feasibility study, bond ratings, and other costs associated with obtaining financing occurred during the period of July 7, 2004 through June 28, 2007. The note payable in the amount of \$3,500,891 is payable in 20 years with annual payments ranging from \$50,000 through \$308,220 including interest at 3.25%. As of October 31, 2022, the outstanding principal balance was \$2,808,164.

Notes Payable - Imputed Taxes - These notes cover the amount for imputed taxes which are obligated to be included in its rates an amount equal to all taxes, fees, and other assessments that would be applicable to a similarly situated private provider of the same services in accordance with the Louisiana Public Service Commission (LPSC) Cost Allocation and Affiliate Transaction Rules as adopted by the LPSC on September 14, 2005. The applicable imputed taxes include: property, franchise, and sales taxes. The note payable for 2009 and 2010 imputed taxes is \$3,139,464, payable in 20 years with annual payments ranging from \$50,000 through \$273,418, including interest at 3.25%. As of October 31, 2022, the outstanding principal balance was \$2,491,081.

The note payable for 2011 imputed taxes is \$1,571,967, payable in 20 years with annual payments ranging from \$25,000 through \$136,924, including interest at 3.25%. The note payable for 2012 imputed taxes is \$1,202,261, payable in 20 years with annual payments ranging from \$25,000 through \$97,488, including interest at 3.25%. As of October 31, 2022, the outstanding principal balances were \$1,247,501 and \$951,526 for 2011 and 2012 imputed taxes, respectively.

Note Payable - 2011 Operating Loan – This note payable provides additional funds for operations. The note payable in the amount of \$5,836,390 is payable in 20 years with annual payments ranging from \$50,000 through \$453,387, including interest at 3.25%. As of October 31, 2022, the outstanding principal balance was \$4,425,276.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

The annual debt service requirements to maturity of these loans at October 31, 2022 follows:

Year	Principal	Interest	Total
2023	\$ 1,671,919	\$ 750,716	\$ 2,422,635
2024	1,738,795	696,379	2,435,174
2025	1,808,348	639,868	2,448,216
2026	1,880,681	581,097	2,461,778
2027	1,955,909	519,975	2,475,884
2028 - 2032	11,017,585	1,593,962	12,611,547
2033 - 2034	3,025,723	116,238	3,141,961
	<u>\$ 23,098,960</u>	<u>\$ 4,898,235</u>	<u>\$ 27,997,195</u>

(16) Long-Term Liabilities

Primary Government

City of Lafayette:

Revenue Bonds - The City issued bonds/certificates 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.

Direct Placement Sales Tax Refunding Bonds/Certificates of Indebtedness - The City issued bonds/certificates which are repaid from specific revenue sources, either sales taxes or excess revenues. These refunding bonds/certificates are secured by an irrevocable pledge and dedication of the proceeds of the special one percent sales and use tax/excess revenues. There are no significant events of default or termination with finance-related consequences associated with these refunding bonds/certificates.

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

Lafayette Parish Government:

General Obligation Bonds/Certificates of Indebtedness - The Parish issues general obligation bonds/certificates 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.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

Long-term liabilities outstanding at October 31, 2022 is as follows:

	Issued Amount	Issue Date	Maturity Date	Interest Rates	Balance Outstanding
Governmental activities:					
City of Lafayette -					
Sales tax revenue bonds:					
1961 Sales Tax	7,960,000	12/08/11	03/01/27	2.00 - 5.00	3,170,000
	11,445,000	06/01/12	03/01/28	2.00 - 4.00	2,610,000
	15,690,000	06/21/13	03/01/38	2.00 - 5.00	11,650,000
	17,060,000	10/17/14	03/01/30	3.00 - 5.00	10,700,000
	23,930,000	12/05/14	03/01/24	5.00	4,825,000
	12,915,000	02/26/16	03/01/32	2.00 - 4.00	9,345,000
	11,460,000	07/27/17	03/01/32	3.00 - 5.00	8,765,000
	20,175,000	12/06/18	10/31/33	3.00 - 5.00	16,640,000
	2,940,000	09/18/20	03/01/34	4.00	2,940,000
	7,800,000	09/18/20	03/01/45	.562 - 1.744	7,800,000
	25,000,000	09/18/20	03/01/45	1.25 - 5.00	25,000,000
					<u>103,445,000</u>
	Direct placement-				
	3,550,000	12/18/15	03/01/25	2.43	1,835,000
Total 1961 Sales Tax					<u>105,280,000</u>
1985 Sales Tax	11,390,000	12/08/11	05/01/27	2.00 - 5.00	4,470,000
	13,710,000	06/01/12	03/01/28	2.00 - 5.00	6,715,000
	1,825,000	10/17/14	05/01/30	2.00 - 3.375	1,090,000
	11,825,000	02/06/15	05/01/24	5.00	1,630,000
	21,745,000	02/26/16	05/01/25	3.00 - 5.00	4,125,000
	18,580,000	12/06/18	03/01/33	3.00 - 5.00	15,590,000
	26,070,000	04/11/19	05/01/44	2.00 - 5.00	25,830,000
	5,500,000	09/18/20	05/01/45	.562 - 1.744	5,500,000
	25,000,000	09/18/20	05/01/45	4.00	25,000,000
					<u>89,950,000</u>
	Direct placement-				
	1,740,000	02/26/16	05/01/32	2.63	1,235,000
Total 1985 Sales Tax					<u>91,185,000</u>
Total sales tax revenue bonds					196,465,000
Taxable refunding bonds:					
Series 2020	25,835,000	09/18/20	05/01/32	.0482 - 1.824	25,835,000
Direct Placement:					
Certificates of Indebtedness-					
Series 2011	6,000,000	05/11/11	05/01/26	3.65	1,990,000
Total City of Lafayette					<u>224,290,000</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

	<u>Issued Amount</u>	<u>Issue Date</u>	<u>Maturity Date</u>	<u>Interest Rates</u>	<u>Balance Outstanding</u>
(Continued)					
Lafayette Parish Government -					
General obligation bonds:					
Series 2012	16,315,000	05/03/12	03/01/28	2.00 - 4.00	8,145,000
Series 2014	11,045,000	06/24/14	03/01/30	2.00 - 3.50	6,720,000
Series 2020	20,185,000	12/29/20	03/01/35	4.07	<u>18,385,000</u>
Total Lafayette Parish Government					33,250,000
Unamortized bond premiums, net of discounts					<u>25,635,816</u>
Total bond indebtedness					<u>283,175,816</u>
Other liabilities:					
Lease liabilities					279,106
Compensated absences					17,830,083
Claims payable					16,695,028
Other postemployment benefits					31,583,749
Net pension liability					<u>139,985,912</u>
Total other liabilities					<u>206,373,878</u>
Total governmental activities liabilities					<u>\$ 489,549,694</u>
Business-type activities:					
City of Lafayette -					
Utilities revenue bonds:					
Series 2012	153,960,000	01/11/13	11/01/28	4.00 - 5.00	\$ -
Series 2017	59,465,000	10/13/17	11/01/35	4.00 - 5.00	53,770,000
Series 2019	58,065,000	05/01/19	11/01/44	3.00 - 5.00	54,285,000
Series 2021	78,415,000	11/18/21	11/01/28	2.00	<u>77,375,000</u>
Total					185,430,000
Unamortized bond premiums, net of discounts					<u>15,124,681</u>
Total Utilities revenue bonds					<u>200,554,681</u>
Communications system revenue bonds:					
Series 2015	91,600,000	07/22/15	11/01/31	2.00 - 5.00	62,165,000
Series 2021A	7,000,000	11/18/21	11/01/31	2.75 - 4.00	6,765,000
Series 2021B	7,140,000	11/18/21	11/01/31	2.00 - 2.30	<u>6,870,000</u>
Total					75,800,000
Unamortized bond premiums, net of discounts					<u>5,005,896</u>
Total Communications system revenue bonds					<u>80,805,896</u>
LPPA revenue bonds:					
Series 2012	65,100,000	12/21/12	11/01/32	3.00 - 5.00	-
Series 2015	29,035,000	11/13/15	11/01/32	2.00 - 5.00	24,625,000
Series 2021	38,755,000	11/18/21	11/01/32	2.00 - 2.45	<u>38,360,000</u>
Total					62,985,000
Unamortized bond premiums, net of discounts					<u>1,689,012</u>
Total LPPA revenue bonds					<u>64,674,012</u>
Total bond indebtedness					346,034,589
Lease liability					1,483,489
Compensated absences					7,278,832
Other postemployment benefits					8,360,462
Net pension liability					<u>31,843,711</u>
Total business-type activities liabilities					<u>\$ 395,001,083</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

Changes in Long-Term Liabilities

The following is a summary of changes for the year ended October 31, 2022:

	Balance 11/01/21	Additions	Reductions	Balance 10/31/22	Due Within One Year
Governmental activities:					
City of Lafayette -					
Sales tax revenue bonds	\$ 208,675,000	\$ -	\$ 15,280,000	\$ 193,395,000	\$ 15,625,000
Taxable refunding bonds	25,835,000	-	-	25,835,000	2,475,000
Direct placement:					
Sales tax refunding bonds	3,475,000	-	405,000	3,070,000	715,000
Certificates of Indebtedness	2,435,000	-	445,000	1,990,000	465,000
Lafayette Parish -					
General obligation bonds	36,810,000	-	3,560,000	33,250,000	3,740,000
Other liabilities:					
Lease liability	336,961	-	57,855	279,106	47,147
Compensated absences	16,332,189	7,753,404	6,255,510	17,830,083	7,030,892
Claims liabilities	14,741,050	17,779,595	15,825,617	16,695,028	8,595,132
Other postemployment benefits	34,412,871	7,502,378	10,331,500	31,583,749	-
Net pension liability	86,641,992	69,171,918	15,827,998	139,985,912	-
	<u>429,695,063</u>	<u>102,207,295</u>	<u>67,988,480</u>	<u>463,913,878</u>	<u>\$ 38,693,171</u>
Unamortized bond premiums	28,210,351	-	2,574,535	25,635,816	
	<u>\$ 457,905,414</u>	<u>\$ 102,207,295</u>	<u>\$ 70,563,015</u>	<u>\$ 489,549,694</u>	
Business-type activities:					
Utilities revenues bonds:					
Series 2012	\$ 88,765,000	\$ -	\$ 88,765,000	\$ -	\$ -
Series 2017	56,685,000	-	2,915,000	53,770,000	-
Series 2019	55,605,000	-	1,320,000	54,285,000	-
Series 2021	-	78,415,000	1,040,000	77,375,000	-
	<u>201,055,000</u>	<u>-</u>	<u>93,000,000</u>	<u>185,430,000</u>	<u>-</u>
Unamortized bond premiums	23,000,297	1,171,202	9,046,818	15,124,681	
Total	<u>224,055,297</u>	<u>1,171,202</u>	<u>102,046,818</u>	<u>200,554,681</u>	
Communications revenue bonds:					
Series 2012	14,595,000	-	14,595,000	-	-
Series 2015	67,540,000	-	5,375,000	62,165,000	-
Series 2021A	-	7,000,000	235,000	6,765,000	-
Series 2021B	-	7,140,000	270,000	6,870,000	-
	<u>82,135,000</u>	<u>14,140,000</u>	<u>20,475,000</u>	<u>75,800,000</u>	<u>-</u>
Unamortized bond premiums	5,170,768	817,995	982,867	5,005,896	
Total	<u>87,305,768</u>	<u>14,957,995</u>	<u>21,457,867</u>	<u>80,805,896</u>	
LPPA revenue bonds:					
Unamortized bond premium	67,580,000	38,755,000	43,350,000	62,985,000	
Total	<u>7,301,450</u>	<u>183,321</u>	<u>5,795,759</u>	<u>1,689,012</u>	
Total	<u>74,881,450</u>	<u>38,938,321</u>	<u>49,145,759</u>	<u>64,674,012</u>	
Lease liability	2,124,095	-	640,606	1,483,489	378,864
Compensated absences	8,091,121	1,722,917	2,535,206	7,278,832	2,175,555
Other postemployment benefits	7,787,654	1,210,573	637,765	8,360,462	-
Net pension liability	28,313,949	7,942,220	4,412,458	31,843,711	-
	<u>\$ 430,435,239</u>	<u>\$ 65,943,228</u>	<u>\$ 180,235,873</u>	<u>\$ 395,001,083</u>	<u>\$ 2,554,419</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

The annual debt service requirements to maturity of all bonds outstanding follows:

City of Lafayette –

Year Ended October 31	Sales Tax Revenue Bonds		
	Principal	Interest	Total
2023	\$ 15,625,000	\$ 7,679,594	\$ 23,304,594
2024	14,455,000	6,975,677	21,430,677
2025	13,745,000	6,430,452	20,175,452
2026	12,970,000	5,929,626	18,899,626
2027	13,420,000	5,465,008	18,885,008
2028 - 2032	53,510,000	20,339,151	73,849,151
2033 - 2037	28,990,000	12,334,438	41,324,438
2038 - 2042	25,780,000	6,521,675	32,301,675
2043 - 2047	14,900,000	1,080,650	15,980,650
	\$ 193,395,000	\$ 72,756,271	\$ 266,151,271

Year Ended October 31	Direct Placement Sales Tax Refunding Bonds		
	Principal	Interest	Total
2023	\$ 715,000	\$ 69,660	\$ 784,660
2024	745,000	51,771	796,771
2025	705,000	33,995	738,995
2026	115,000	23,802	138,802
2027	120,000	20,777	140,777
2028 - 2032	670,000	53,916	723,916
	\$ 3,070,000	\$ 253,921	\$ 3,323,921

Year Ended October 31	Taxable Refunding Bonds		
	Principal	Interest	Total
2023	\$ 2,475,000	\$ 322,616	\$ 2,797,616
2024	2,485,000	310,687	2,795,687
2025	2,505,000	293,590	2,798,590
2026	2,525,000	273,851	2,798,851
2027	2,550,000	247,767	2,797,767
2028 - 2032	13,295,000	682,332	13,977,332
2033 - 2037	-	-	-
	\$ 25,835,000	\$ 2,130,843	\$ 27,965,843

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

Year Ended October 31	Direct Placement - Certificates of Indebtedness		
	Principal	Interest	Total
2023	\$ 465,000	\$ 72,635	\$ 537,635
2024	485,000	55,663	540,663
2025	510,000	37,960	547,960
2026	530,000	19,345	549,345
	<u>\$ 1,990,000</u>	<u>\$ 185,603</u>	<u>\$ 2,175,603</u>

Lafayette Parish Government –

Year Ended October 31	General Obligation Bonds		
	Principal	Interest	Total
2023	\$ 3,740,000	\$ 1,221,150	\$ 4,961,150
2024	3,910,000	1,059,950	4,969,950
2025	4,100,000	897,475	4,997,475
2026	4,290,000	730,063	5,020,063
2027	3,275,000	582,647	3,857,647
2028 - 2032	9,960,000	1,393,966	11,353,966
2033 - 2037	3,975,000	181,275	4,156,275
	<u>\$ 33,250,000</u>	<u>\$ 6,066,526</u>	<u>\$ 39,316,526</u>

Proprietary Funds –

Year Ended October 31	Utilities Revenue Bonds		
	Principal	Interest	Total
2023	\$ -	\$ 3,352,550	\$ 3,352,550
2024	16,945,000	6,468,825	23,413,825
2025	17,400,000	5,988,425	23,388,425
2026	17,880,000	5,491,775	23,371,775
2027	18,375,000	4,978,100	23,353,100
2028 - 2032	55,945,000	17,920,275	73,865,275
2033 - 2037	32,060,000	9,913,075	41,973,075
2038 - 2042	15,490,000	4,847,500	20,337,500
2043 - 2047	11,335,000	869,125	12,204,125
	<u>\$ 185,430,000</u>	<u>\$ 59,829,650</u>	<u>\$ 245,259,650</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

Year Ended October 31	Communications System Revenue Bonds		
	Principal	Interest	Total
2023	\$ -	\$ 3,349,689	\$ 3,349,689
2024	6,470,000	3,245,366	9,715,366
2025	7,105,000	2,928,266	10,033,266
2026	7,715,000	2,584,716	10,299,716
2027	8,120,000	2,224,715	10,344,715
2028 - 2032	46,390,000	5,251,567	51,641,567
	<u>\$ 75,800,000</u>	<u>\$ 19,584,319</u>	<u>\$ 95,384,319</u>

Year Ended October 31	LPPA Revenue Bonds		
	Principal	Interest	Total
2023	\$ -	\$ 913,513	\$ 913,513
2024	4,450,000	1,773,226	6,223,226
2025	4,545,000	1,664,276	6,209,276
2026	4,650,000	1,547,476	6,197,476
2027	4,775,000	1,422,101	6,197,101
2028 - 2032	35,485,000	4,634,418	40,119,418
2033 - 2038	9,080,000	133,824	9,213,824
	<u>\$ 62,985,000</u>	<u>\$ 12,088,834</u>	<u>\$ 75,073,834</u>

Bond Refunding

- A. On November 18, 2021, the Government issued \$78,415,000 of Taxable Utilities Revenue Refunding Bonds, Series 2021 with an average interest rate of 2.0% to advance refund \$77,715,000 of \$88,765,000 outstanding Utility Revenue Bonds, Series 2012, maturing November 1, 2028 with an average interest rate of 5.0%. As a result of the advance refunding, the Government reduced its total debt service requirements by \$10,260,037, which resulted in an economic gain of \$7,001,204.
- B. On November 18, 2021, the Government issued \$38,755,000 of Taxable Electric Revenue Refunding Bonds, Series 2021 with an average interest rate of 2.19% to advance refund \$39,060,000 of \$42,055,000 outstanding Utility Revenue Bonds, Series 2012, maturing November 1, 2032 with an average interest rate of 4.68%. As a result of the advance refunding, the Government reduced its total debt service requirements by \$7,320,498, which resulted in an economic gain of \$4,029,985.
- C. On November 18, 2021, the Government issued \$7,000,000 of Communications Revenue Refunding Bonds, Series 2021A and \$7,140,000 of Communications Revenue Refunding Bonds, Series 2021B with an average interest rate of 3.19% and 2.11% to advance refund \$7,595,000 and \$7,000,000 outstanding Communications Revenue Bonds, Series 2012A and 2012B, maturing November 1, 2031 with an average interest rate of 4.81% and 5.81%, respectively. As a result of the advance refunding, the Government reduced its total debt service requirements by \$2,688,743, which resulted in an economic gain of \$2,592,133.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
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Notes to the Basic Financial Statements (Continued)

D. On November 18, 2021, the Authority issued \$38,755,000 of Taxable Electric Revenue Refunding Bonds, Series 2021, maturing November 1, 2032, with an average interest rate of 2.19% to advance refund \$39,060,000 of \$42,055,000 outstanding Utility Revenue Bonds, Series 2012, maturing November 1, 2032 with an average interest rate of 4.68%. The refunding bonds were issued at a premium of \$216,020 and after paying issuance cost of \$337,774, the net proceeds of \$38,633,246 plus existing funds of \$2,222,935 were used to pay in full the refunded bond. As a result of the advance refunding, the Authority reduced its total debt service requirements by \$7,320,498, which resulted in an economic gain of \$4,029,985.

Debt Defeasance

The Government has defeased certain bonds by placing the proceeds of new bonds in irrevocable trusts to provide for all future debt service payments on old bonds. Accordingly, the trust accounts' assets and the liabilities for the defeased bonds are not included in the Government's financial statements. At October 31, 2022, the primary government had no outstanding defeased bonds.

(17) Risk Management

The Government is exposed to various risks of loss, which are handled through internal service funds as described below:

Self-Insurance Fund

On November 1, 1979, the Government became self-insured with regard to workers' compensation, general liability, law enforcement, errors and omissions, automobile liability, automobile physical damage and property. The Self-Insurance Fund was established to account for claims, expenses, and administrative costs related to these self-insured and retained risks. The fund uses a third party administrator to service and estimate claim losses and uses both in-house legal staff and outside counsel for defense of self-insured claims. Excess risk or stop-loss coverage is used to limit retained risk where feasible and the cost of such coverage is also paid through the Risk Management Fund.

The following is a summary of the Government's self-insured retentions.

Workers' compensation	\$ 2,000,000
General liability	Unlimited
Errors and omissions	Unlimited
Automobile liability	Unlimited
Fleet collision	Unlimited
Property:	
Power plant	\$ 500,000
Other	\$ 100,000

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Notes to the Basic Financial Statements (Continued)

As an internal service activity, the Self Insurance Fund is a proprietary fund in which both current and long-term liabilities for claims and losses are recognized and reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Claim liabilities are based upon the estimated ultimate cost of settling the claims including specific, incremental claim adjustment expenses, salvage, and subrogation and considering the effects of inflation and recent claim settlement trends including frequency and amount of payouts and other economic and social factors. Liabilities include an amount for claims that have been incurred but not reported (IBNRs). The Government currently does not discount its claims liabilities.

The following is a summary of changes in claims liability for the years ended October 31, 2022 and 2021:

	2022	2021
Unpaid claims liability, beginning	\$ 13,172,637	\$ 15,451,343
Current year claims and changes in estimates	5,565,051	1,659,332
Claims paid	(4,112,470)	(3,938,038)
Unpaid claims liability, ending	\$ 14,625,218	\$ 13,172,637
Claims due within one year	\$ 6,525,322	\$ 6,173,355
Claims payable after one year	8,099,896	6,999,282
	\$ 14,625,218	\$ 13,172,637

Although the Government's Self-Insurance Fund is operated on a unitary basis, contributions for premiums, reserves and losses for coverage is divided between those applicable to the Government's Utilities and Communications Systems and those applicable to non-utility funds (funded primarily from General Fund revenues). These contributions are also reported as external transactions. The net position at October 31, 2022 is applicable to utility and non-utility activity as follows:

Net position:	
Utilities	\$ 1,619,114
Communications	(121,665)
Other	(11,415,400)
Total	\$ (9,917,951)

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

Group Hospitalization Fund

During the fiscal year ending October 31, 1988, the City became self-insured for group hospitalization, at which time a Group Hospitalization Fund was established to account for claims, expenses, and administrative costs related to these self-insured and retained risks. Upon consolidation in September of 1996, the Parish employees were included in the program. The employer's and employees' portions of premiums are paid into the Group Hospitalization Fund and are available to pay claims and administrative costs. Excess risk or stop-loss coverage is used to limit retained risk where feasible and the cost of such coverage is also paid through the Group Hospitalization Fund. The stop-loss retention is limited to \$150,000 per person. The insurance policy provides an unlimited maximum benefit per person in excess of specific deductible per year.

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Notes to the Basic Financial Statements (Continued)

As an internal service activity, the Group Hospitalization Fund is a proprietary fund that reports liabilities when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Claim liabilities are based upon the estimated ultimate cost of settling the claims including specific, incremental claim adjustment expenses, salvage, and subrogation and considering the effects of inflation and recent claim settlement trends including frequency and amount of payouts and other economic and social factors. Liabilities include an amount for claims that have been incurred but not reported (IBNRs). The Government currently does not discount its claims liabilities.

Changes in the balances of claims liabilities during the fiscal years ended October 31, 2022 and 2021 are as follows:

	2022	2021
Claims liability, beginning	\$ 1,568,413	\$ 1,525,107
Current year claims and changes in estimates	12,214,544	17,999,926
Claims paid	<u>(11,713,147)</u>	<u>(17,956,620)</u>
Claims liability, ending	<u>\$ 2,069,810</u>	<u>\$ 1,568,413</u>

Claims payable for group hospitalization at October 31, 2022 was determined as follows:

1. Claims incurred prior to October 31, 2022 and paid subsequently:

Paid as of	Amount	
November 2022	\$ 1,737,526	
December 2022	<u>175,342</u>	\$ 1,912,868
2. Provision for claims incurred but not reported		<u>156,942</u>
Total claims payable		<u>\$ 2,069,810</u>

The provision for claims incurred but not reported of \$360,928 was calculated utilizing historical information adjusted for current trends.

(18) Commitments and Contingencies

A. Coal Purchase Commitments

As of October 31, 2022, the Authority had two outstanding coal purchase contracts that expire on December 31, 2022 with a remaining purchase commitment of 140,002 tons at \$20 per ton and 60,396 tons at \$28 per ton, which amounted to \$2,800,040 and \$1,691,088, respectively.

B. Construction Commitments

At October 31, 2022, the Government had several uncompleted construction contracts. The remaining commitment on these contracts was \$45,882,198, of which \$40,251,292 was attributable to governmental activities and \$5,630,906 was attributable to business-type activities.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
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Notes to the Basic Financial Statements (Continued)

C. Arbitrage Rebate

Section 148 of the Internal Revenue Code of 1986 requires that issuers of tax-exempt debt make arbitrage calculations annually on bonds issued after August 31, 1986 to determine whether a liability exists between the issuer and the U.S. Department of the Treasury. Arbitrage is the difference earned from borrowing funds at tax-exempt rates and investing the proceeds in higher yielding taxable securities. There was no arbitrage rebate liability at October 31, 2022.

D. Grant Audits

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

E. Contingent Liabilities

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

F. Asset Retirement

The owners of LPPA agreed during the fiscal year to close the coal combustion and residuals (CCR) ponds for Rodemacher Unit 2 and the Brame Energy Center. The Authority anticipates that the Rodemacher Unit 2 will cease operations by October 2028 through retirement or conversion to alternative fuels such as natural gas. The cost associated with this decision has not been determined; therefore, an asset retirement obligation has not been recorded in the financial statements as of October 31, 2022.

(19) Contract for Purchase of Power

On May 1, 1977, the City of Lafayette entered into a power sales contract with LPPA to purchase all of the electric power and energy that is capable of generation from LPPA's 50% ownership interest in a fossil fuel steam electric generating plant near Boyce, Louisiana. Under the terms of the power sales contract, which will terminate on August 31, 2047, the City makes monthly payments sufficient to cover: all debt service of LPPA (including debt service reserve requirements); the amount LPPA is required under its bond resolution(s) to pay or set aside during such month into any other fund or account established by the bond resolutions including working capital funds; any payments 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 during such month (including general and administrative expenses, but excluding depreciation). Such payments will continue through 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.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
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Notes to the Basic Financial Statements (Continued)

(20) Postemployment Health Care and Life Insurance Benefits

Plan Description: The Lafayette Consolidated Government (the Government) provides certain continuing health care and life insurance benefits for its retired employees. The Lafayette Consolidated Government's OPEB Plan (the OPEB Plan) is a single-employer defined benefit OPEB plan administered by the Government. The authority to establish and/or amend the obligation of the employer, employees and retirees rests with the Government. No assets are accumulated in a trust that meets the criteria in Governmental Accounting Standards Board (GASB) Codification Section P52 *Postemployment Benefits Other Than Pensions—Reporting For Benefits Not Provided Through Trusts That Meet Specified Criteria—Defined Benefit*.

Benefits Provided – Medical benefits are provided through insured programs. Employees are covered by four different Retirement Systems: Municipal Employees Retirement System (MERS), whose retirement eligibility (D.R.O.P. entry) provisions are as follows: 25 years of service at any age; or, age 60 and 10 years of service; Parochial Employees Retirement System (PERS), whose retirement eligibility (D.R.O.P. entry) provisions are as follows: 30 years of service at any age; age 55 and 25 years of service; age 60 and 10 years of service; or, age 65 and 7 years of service; Firefighters' Retirement System (FRS), whose retirement eligibility (D.R.O.P. entry) provisions are as follows: 25 years of service at any age; or, age 50 and 20 years of service; and, the Municipal Police Employees' Retirement System (MPERS), whose retirement eligibility (D.R.O.P. entry) provisions are as follows: 25 years of service at any age; age 50 and 20 years of service; or, age 55 and 12 years of service.

Employees covered by benefit terms – At October 31, 2022, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	296
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	<u>1,903</u>
	<u>2,199</u>

Total OPEB Liability

The Government's total OPEB liability was measured as of October 31, 2022 and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and other inputs – The total OPEB liability in the October 31, 2022 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.5%
Salary increases	4.0%, including inflation
Discount rate	2.28%, annually (beginning of year)
	4.27%, annually (end of year)
Healthcare cost trend rates	5.5% annually for ten years, 4.5% thereafter

The discount rate was based on the average of the Bond Buyers' 20 Year General Obligation municipal bond index as of October 31, 2022, the end of the applicable measurement period. Mortality rates were based on the RP-2000 Table without projection with 50%/50% unisex blend.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
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Notes to the Basic Financial Statements (Continued)

The actuarial assumptions used in the October 31, 2022 valuation were based on the results of ongoing evaluations of the assumptions from November 1, 2009 to October 31, 2022.

Balance at October 31, 2021	<u>\$ 42,200,525</u>
Changes for the year:	
Service cost	1,007,960
Interest on Net OPEB Obligation	931,966
Difference between expected and actual experience	8,270,328
Changes in assumptions	(9,816,886)
Benefit payments and net transfers	<u>(2,649,682)</u>
Net change in OPEB liability	<u>(2,256,314)</u>
Balance at October 31, 2022	<u><u>\$ 39,944,211</u></u>

Sensitivity of the total OPEB liability to changes in the discount rate – The following presents the total OPEB liability of the Government, as well as what the Government’s total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.27%) or 1-percentage-point higher (5.27%) than the current discount rate:

	1.0% Decrease	Current Discount	1.0% Increase
Total OPEB liability	\$48,274,707	\$39,944,211	\$33,514,141

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates – The following presents the total OPEB liability of the Government, as well as what the Government’s total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (4.5%) or 1-percentage-point higher (6.5%) than the current healthcare trend rates:

	1.0% Decrease	Current Trend	1.0% Increase
Total OPEB liability	\$34,322,978	\$39,944,211	\$47,292,964

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended October 31, 2022, the Government recognized an OPEB benefit of \$585,771. At October 31, 2022, the Government reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 9,964,562	\$ 676,865
Changes in assumptions	<u>5,758,324</u>	<u>9,922,889</u>
Total	<u><u>\$ 15,722,886</u></u>	<u><u>\$ 10,599,754</u></u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
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Notes to the Basic Financial Statements (Continued)

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Years ending October 31:	
2023	\$ 1,047,906
2024	1,047,906
2025	1,047,906
2026	1,047,906
2027	41,074
Thereafter	890,434
	\$ 5,123,132

Payable to the OPEB Plan

At October 31, 2022, the Government did not have any amounts owed to the OPEB plan.

(21) Employee Retirement Systems

The Government participates in six cost-sharing defined benefit plans, each administered by separate public employee retirement systems. Article X, Section 29(F) of the Louisiana Constitution of 1974 assigns the authority to establish and amend benefit provisions of all plans administered by these public employee retirement systems to the State Legislature. These plans are not closed to new entrants. Substantially all Government employees participate in one of the following retirement systems:

Plan Descriptions:

Municipal Employees' Retirement System (MERS) provides retirement, disability, and survivor benefits to eligible employees and their beneficiaries as defined in LRS 11:1731 and 11:1781. The Government participates in Plan A.

State of Louisiana - Municipal Police Employees' Retirement System (MPERS) provides retirement, disability, and survivor benefits to eligible employees and their beneficiaries as defined in LRS 11:2211 and 11:2220.

State of Louisiana – Firefighters' Retirement System (FRS) provides retirement, disability, and survivor benefits to eligible employees and their beneficiaries as defined in LRS 11:2251-2254 and 11:2256.

Parochial Employees' Retirement System (PERS) provides retirement, disability, and survivor benefits to eligible employees and their beneficiaries as defined in LRS 11:1901 and 11:1941. The Government participates in Plan A.

Louisiana State Employees' Retirement System (LASERS) provides retirement, disability, and survivor benefits to eligible state employees and their beneficiaries as defined in the Louisiana Revised Statutes. The age and years of creditable service required for a member to receive benefits are established by LRS 11:441 and vary depending on the member's hire date, employer and job classification.

Registrar of Voters Employees' Retirement System (ROVERS) provides retirement, disability, and survivor benefits to eligible registrars of voters in each parish, their deputies, their permanent employees, and their beneficiaries as defined in the Louisiana Revised Statutes. Eligibility for retirement benefits and the computation of retirement benefits are defined in LRS 11:2071-2072.

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Notes to the Basic Financial Statements (Continued)

The systems' financial statements are prepared using the accrual basis of accounting. Employer and employee contributions are recognized in the period in which the employee is compensated for services performed. Benefits and refunds are recognized when due and payable in accordance with the terms of each plan. Interest income is recognized when earned. Ad valorem taxes and revenue sharing monies are recognized in the year collected by the tax collector.

A brief summary of eligibility and benefits of the plans are provided in the following table:

	<u>MERS</u>	<u>MPERS</u>	<u>FRS</u>
Final average salary	Highest 60 months	Highest 36 months or 60 months ²	Highest 36 months
Years of service required and/or age eligible for benefits	25 years of any age 10 years age 60 20 years any age ¹	25 years of any age 20 years age 50 12 years age 55 20 years any age ¹ 30 years any age ³ 25 years age 55 ³ 10 years age 60 ³	25 years of any age 20 years age 50 12 years age 55
Benefit percent per years of service	3.00%	2.50 - 3.33% ⁴	3.33%
	<u>PERS</u>	<u>LASERS</u>	<u>ROVERS</u>
Final average salary	Final average compensation	Highest 36 months or 60 months ⁶	Highest 36 months or 60 months ⁶
Years of service required and/or age eligible for benefits	30 years of any age 25 years age 55 ⁵ 10 years age 60 ⁵ 7 years age 65 ⁵	30 years of any age 25 years age 55 20 years of any age ¹ 5-10 years age 60 ⁷	30 years of any age ^{10,11} 20 years age 55 ^{10,11} 10 years age 60 ^{10,11}
Benefit percent per years of service	3.00%	2.5% - 3.5% ⁸	3.0% - 3.33% ⁹

¹ With actuarial reduced benefits

² Membership commencing January 1, 2013

³ Under non hazardous duty sub plan commencing January 1, 2013

⁴ As of January 1, 2013 non hazardous duty plan 2.5%, hazardous duty plan 3.0%, prior to January 1, 2013 3.33%

⁵ Employees hired after January 1, 2007: 30 years age 55, 10 years age 62, 7 years age 67

⁶ Employees hired after 6/30/06 use the revised benefit calculation based on the highest 60 months

⁷ Five to ten years of creditable service at age 60 depending upon the plan or when hired

⁸ Members in regular plan 2.5%, hazardous duty plan 3.33%, and judges 3.5%

⁹ Benefit percent varies depending on hire date

¹⁰ For those hired prior to 1/1/2013

¹¹ Hired after 12/31/12 age eligibility is 30 years at 55, 20 years at 60, and 10 years at age 62

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
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Notes to the Basic Financial Statements (Continued)

Contributions

Article X, Section 29(E)(2)(a) of the Louisiana Constitution of 1974 assigns the Legislature the authority to determine employee contributions. Employer contributions are actuarially determined using statutorily established methods on an annual basis and are constitutionally required to cover the employer's portion of the normal cost and provide for the amortization of the unfunded accrued liability. Employer contributions are adopted by the Legislature annually upon recommendation of the Public Retirement Systems' Actuarial Committee. In addition, MERS, PERS, And ROVERS receive a percentage of ad valorem taxes collected by parishes. These entities are not participating employers in the pension systems and are considered to be nonemployer contributing entities.

Contributions of employees, employers, and non-employer contributing entities effective for the year ended October 31, 2022 for the defined benefit pension plans in which the primary government is a participating employer were as follows:

Plan	Active Member Contribution Percentage	Employer Contribution Percentage	Amount from Nonemployer Contributing Entities	Amount of Government Contributions
MERS	10.00%	29.50%	\$ 1,159,515	\$ 8,899,871
MPERS	10.00%	31.25%	1,320,608	5,656,366
FRS	10.00%	33.25%	1,747,896	5,329,727
PERS	9.50%	11.50%	408,298	4,121,839
LASERS	11.50%	44.80%	-	7,873
ROVERS	7.00%	18.00%	29,596	23,192
TOTAL			<u>\$ 4,665,913</u>	<u>\$ 24,038,868</u>

Net Pension Liability

The Government's net pension liability at October 31, 2021 is comprised of its proportionate share of the net pension liability relating to each of the cost-sharing plans in which the Government is a participating employer. The Government's net pension liability for each plan was measured as of the plan's measurement date (June 30, 2021 for all plans except PERS and December 31, 2020 for PERS) and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Government's proportionate share of the net pension liability for each of the plans in which it participates was based on the Government's required contributions in proportion to total required contributions for all employers.

As of the most recent measurement date, the Government's proportion for each plan and the change in proportion from the prior measurement date were as follows:

Plan	Proportionate Share of Net Pension Asset	Proportionate Share (%) of Net Pension Liability	Increase/(Decrease) from Prior Measurement Date
PERS	<u>\$ (23,249,762)</u>	5.225834%	-0.093806%

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Notes to the Basic Financial Statements (Continued)

<u>Plan</u>	<u>Proportionate Share of Net Pension Liability</u>	<u>Proportionate Share (%) of Net Pension Liability</u>	<u>Increase/(Decrease) from Prior Measurement Date</u>
MERS	\$ 67,623,086	16.282032%	-5.261607%
MPERS	60,682,601	5.936601%	-0.077248%
FRS	43,297,557	6.140372%	-0.249814%
ROVERS	<u>226,379</u>	0.923233%	0.114189%
Total	<u>\$ 171,829,623</u>		

Since the measurement date of the net pension liability was June 30, 2022 (December 31, 2021 for PERS), the net pension liability/asset is based upon fiduciary net position for each of the plans as of those dates. Detailed information about each pension plan's assets, deferred outflows, deferred inflows, and fiduciary net position that was used in the measurement of the Government's net pension liability is available in the separately issued plan financial reports for those fiscal years. The financial report for each plan may be accessed on their website as follows:

MERS	-	http://www.mersla.com/	PERS	-	http://www.persla.org/
MPERS	-	http://www.lampers.org/	LASERS	-	http://lasersonline.org/
FRS	-	http://ffret.com/	ROVERS	-	http://www.larovers.com/

Actuarial Assumptions

The following table provides information concerning actuarial assumptions used in the determination of the total pension liability for each of the defined benefit plans in which the primary government is a participating employer:

	<u>MERS</u>	<u>MPERS</u>	<u>FRS</u>
Date of experience study on which significant assumptions are based	7/1/2013 - 6/30/2018	7/1/2014 - 6/30/2019	7/1/2014 - 6/30/2019
Expected remaining service lives	3	4	7
Inflation Rate	2.5%	2.5%	2.5%
Projected salary increases	4.5% - 6.4%	4.7% - 12.3%	5.20% - 14.1%
Projected benefit changes including COLAs	None	None	None
Source of mortality assumptions	(1), (2), (3)	(4), (5), (6)	(4), (5), (6)

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Notes to the Basic Financial Statements (Continued)

	PERS	LASERS	ROVERS
Date of experience study on which significant assumptions are based	1/1/2013 - 12/31/2017	7/1/2014 - 6/30/2018	7/1/2014 - 6/30/2019
Expected remaining service lives	4	2	5
Inflation rate	2.3%	2.3%	2.3%
Projected salary increases	4.75%	2.6% - 13.8%	5.25%
Projected benefit changes including COLAs	None	None	None
Source of mortality assumptions	(1), (2), (3)	(7), (8)	(9)

(1) PubG-2010 (B) Healthy Retiree Table

(2) PubG-2010 (B) Employee Table

(3) PubNS-2010 (B) Disabled Retiree Table

(4) Pub-2010 Safety Below-Median Healthy Retiree Table

(5) Pub-2010 Safety Below-Median Employee Table

(6) Pub-2010 Safety Disabled Retiree Table

(7) RP-2014 Blue Collar (males/females) and White Collar (females) Healthy Annuitant Tables

(8) RP-2000 Disabled Retiree Mortality Table

(9) RP-2010 Public Retirement Plans Mortality Table

Cost of Living Adjustments

The pension plans in which the Government participates have the authority to grant cost-of-living adjustments (COLAs) on an ad hoc basis. COLAs may be granted to the state system (LASERS) if approved with a two-thirds vote of both houses of the Legislature, provided the plan meets certain statutory criteria related to the funded status and interest earnings. Pursuant to LRS 11:242(B), the power of the Board of Trustees of the statewide systems (MERS, MPERS, FRS, PERS, and ROVERS) to grant a COLA is effective in calendar years that the legislature fails to grant a COLA, unless in the legislation granting a COLA, the legislature authorizes the Board of Trustees to provide an additional COLA. The authority to grant a COLA by the Board is subject to the funded status and interest earnings. The effects of the benefit changes made as a result of the COLAs is included in the measurement of the total pension liability as of the measurement date at which the ad hoc COLA was granted and the amount is known and reasonably estimable.

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Discount Rate

The discount rates used to measure the Government's total pension liability for each plan and the significant assumptions used in the determination of the discount rate for each plan are as follows:

	<u>MERS</u>	<u>MPERS</u>	<u>FRS</u>	<u>PERS</u>	<u>LASERS</u>	<u>ROVERS</u>
Discount rate	6.85%	6.75%	6.90%	6.40%	7.25%	6.25%
Change in discount rate from prior valuation	0.000%	0.000%	0.00%	0.00%	-0.15%	0.00%
Plan cash flow assumptions	(1)	(1)	(1)	(1)	(1)	(1)
Rates incorporated in the Discount Rate:						
Long-term Rate of Return	6.85%	6.75%	6.90%	6.40%	7.40%	6.25%
Periods applied	All	All	All	All	All	All
Municipal Bond Rate	N/A	N/A	N/A	N/A	N/A	N/A

Plan Cash Flow Assumptions:

- 1) Plan member contributions will be made at the current contributions rates and sponsor contributions will be made at the actuarially determined rates.

The discount rates used to measure the Government's total pension liability for each plan is equal to the long-term expected rate of return on pension plan investments that are expected to be used to finance the payment of benefits. For MERS, MPERS, FRS, LASERS, and ROVERS, the long-term expected rate of return for each plan was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expenses and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation and an adjustment for the effect of rebalancing/diversification. For PERS the rate was determined using a triangulation method which integrated the Capital Asset Pricing Model (CAPM), a treasury yield curve approach and an equity building block model.

Risk return and correlation are projected on a forward-looking basis in equilibrium, in which best-estimates of expected future real rates of return are developed for each major asset class. These rates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation and an adjustment for the effect of rebalancing/diversification.

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Notes to the Basic Financial Statements (Continued)

The target allocation and best estimates of arithmetic/geometric real rates of return for each major asset class are summarized for each plan in the following tables:

Asset Class	MERS*		MPERS*		PERS*	
	Target Allocation	Long-term Expected Real Rate of Return	Target Allocation	Long-term Expected Real Rate of Return	Target Allocation	Long-term Expected Real Rate of Return
Fixed Income	38%	1.65%	30.5%	0.85%	33%	0.85%
Equities	53%	2.31%	55.5%	3.60%	51%	3.23%
Alternative Investments	9%	0.39%	14.0%	0.95%	14%	0.71%
Real Estate	-	-	-	-	2%	0.11%
Total	<u>100%</u>	<u>4.35%</u>	<u>100%</u>	<u>5.40%</u>	<u>100%</u>	<u>4.90%</u>
Inflation		<u>2.50%</u>		<u>2.66%</u>		<u>2.10%</u>
Expected Return		<u>6.85%</u>		<u>8.06%</u>		<u>7.00%</u>

Asset Class	FRS*		LASERS**		ROVERS*	
	Target Allocation	Long-term Expected Real Rate of Return	Target Allocation	Long-term Expected Real Rate of Return	Target Allocation	Long-term Expected Real Rate of Return
Cash	-	-	0.0%	0.39%	-	-
Domestic Fixed Income	21.0%	1.35%	3.0%	1.48%	12.5%	0.31%
International Fixed Income	5.0%	2.99%	17.0%	5.04%	10.0%	0.35%
Domestic Equity	27.5%	5.64%	31.0%	4.57%	37.5%	2.81%
International Equity	18.5%	6.44%	23.0%	5.76%	20.0%	1.70%
Global Equity	10.0%	5.99%	-	-	-	-
Global Tactical Asset Allocation	-	3.14%	-	-	-	-
Risk Parity	-	3.14%	-	-	-	-
Alternative Investments	18.0%	18.45%	26.0%	8.30%	20.0%	1.08%
Total	<u>100%</u>		<u>100%</u>	<u>5.81%</u>	<u>100%</u>	<u>6.25%</u>
Inflation/Rebalancing						<u>2.50%</u>
Expected Return						<u>8.75%</u>

*Arithmetic real rates of return

**Geometric real rates of return

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
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Notes to the Basic Financial Statements (Continued)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions:

Changes in the net pension liability may either be reported in pension expense in the year the change occurred or recognized as a deferred outflow of resources or a deferred inflow of resources in the year the change occurred and amortized into pension expense over a number of years. For the year ended October 31, 2022, the Government recognized the following in pension expense related to all defined benefit plans in which it participates. The pension expense is summarized by plan in the following table:

Plan	Pension Expense
MERS	\$ 7,601,668
MPERS	12,245,085
FRS	7,377,370
PERS	(3,779,959)
LASERS	(342,850)
ROVERS	47,352
Total	\$ 23,148,666

At October 31, 2022, the Government reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources			
	MERS	MPERS	FRS	PERS
Differences between expected and actual experience	\$ 79,861	\$ 299,285	\$ 258,783	\$ 1,404,718
Changes in assumptions	655,117	2,093,211	3,570,198	1,212,523
Net difference between projected and actual earnings on pension plan investments	11,252,201	10,833,754	9,808,031	-
Changes in proportion and differences between actual contributions and proportionate share of contributions	4,183,604	3,445,192	2,863,536	51,584
Employer contributions to the pension plans subsequent to the measurement date of the net pension liability	2,982,119	1,989,099	1,836,285	3,207,224
Total	\$ 19,152,902	\$ 18,660,541	\$ 18,336,833	\$ 5,876,049

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
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Notes to the Basic Financial Statements (Continued)

	Deferred Outflows of Resources	
	ROVERS	Total
Differences between expected and actual experience	\$ 10,123	\$ 2,052,770
Changes of assumptions	18,885	7,549,934
Net difference between projected and actual earnings on pension plan investments	78,506	31,972,492
Changes in proportion and differences between actual contributions and proportionate share of contributions	17,205	10,561,121
Employer contributions to the pension plans subsequent to the measurement date of the net pension liability	<u>7,444</u>	<u>10,022,171</u>
Total	<u>\$ 132,163</u>	<u>\$ 62,158,488</u>

	Deferred Inflows of Resources			
	MERS	MPERS	FRS	PERS
Differences between expected and actual experience	\$ 258,941	\$ 494,584	\$ 2,040,812	\$ 1,685,067
Net difference between projected and actual earnings on pension plan investments	-	-	-	20,110,644
Changes in assumptions	-	451,354	-	-
Changes in proportion and differences between actual contributions and proportionate share of contributions	<u>13,125,313</u>	<u>437,149</u>	<u>1,675,193</u>	<u>125,224</u>
Total	<u>\$ 13,384,254</u>	<u>\$ 1,383,087</u>	<u>\$ 3,716,005</u>	<u>\$ 21,920,935</u>

	Deferred Inflows of Resources	
	ROVERS	Total
Differences between expected and actual experience	\$ 16,918	\$ 4,496,322
Net difference between projected and actual earnings on pension plan investments	-	20,110,644
Changes in assumptions	-	451,354
Changes in proportion and differences between actual contributions and proportionate share of contributions	<u>8,451</u>	<u>15,371,330</u>
Total	<u>\$ 25,369</u>	<u>\$ 40,429,650</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
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Notes to the Basic Financial Statements (Continued)

Deferred outflows of resources of \$10,022,171 resulting from the employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability during the subsequent year. Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions to be recognized in pension expense are as follows:

Year Ended October 31	MERS	MPERS	FRS	PERS
2023	\$ 295,934	\$ 5,104,851	\$ 3,062,807	\$ (3,842,152)
2024	(3,982,266)	3,954,595	2,341,279	(7,920,610)
2025	1,076,769	546,161	1,464,048	(5,333,762)
2026	5,396,092	5,682,748	5,820,752	(2,155,586)
2027	-	-	397,041	-
Thereafter	-	-	(301,384)	-
	<u>\$2,786,529</u>	<u>\$15,288,355</u>	<u>\$12,784,543</u>	<u>\$ (19,252,110)</u>

Year Ended October 31	ROVERS	TOTAL
2023	\$ 16,145	\$ 4,637,585
2024	22,272	(5,584,730)
2025	12,819	(2,233,965)
2026	48,114	14,792,120
2027	-	397,041
Thereafter	-	(301,384)
	<u>\$ 99,350</u>	<u>\$ 11,706,667</u>

Sensitivity of the Government's Proportional Share of the Net Pension Liabilities to Changes in the Discount Rate:

The following presents the Government's proportionate shares of the net pension liabilities of the plans, calculated using their respective discount rates, as well as what the Government's proportionate shares of the net pension liabilities would be if they were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

Plan	Current Discount Rate	Net Pension Liability (Asset)		
		1% Decrease	Current Discount Rate	1% Increase
MERS	6.85%	\$ 89,951,898	\$ 67,623,086	\$ 48,755,939
MPERS	6.75%	84,944,021	60,682,601	40,416,283
FRS	6.90%	64,053,930	43,297,557	25,985,275
PERS	6.40%	4,388,550	(23,249,762)	(48,912,524)
ROVERS	6.25%	365,997	226,379	107,621
Total		<u>\$ 243,704,396</u>	<u>\$ 148,579,861</u>	<u>\$ 66,352,594</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
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Notes to the Basic Financial Statements (Continued)

Payables to the Pension Plans

The Government recorded accrued liabilities to each of the pension plans for the year ended October 31, 2022 for the contractually required contributions for the month of October 2022. The amounts are included in liabilities under the amounts reported as accounts and other payables. The balance due to each plan is as follows:

Plan	
MERS	\$ 989,883
MPERS	824,594
FRS	722,660
PERS	526,580
Total	\$ 3,063,717

(22) Restricted Net Position

At October 31, 2022, restricted net position consisted of the following:

	Primary Government			Component Fund
	Governmental Activities	Business-type Activities	Primary Government	
Capital projects:				
Construction of capital assets	\$135,578,263	\$ -	\$ 135,578,263	\$ 9,005,709
Debt service	31,368,150	159,511,476	190,879,626	2,589,068
External legal constraints/programs:				
General government programs	11,897,226	-	11,897,226	-
Public safety programs	4,228,216	-	4,228,216	-
Public works programs	13,842,132	-	13,842,132	-
Culture and recreation programs	12,785,832	-	12,785,832	-
Health and welfare programs	3,097,717	-	3,097,717	-
Purpose of grantors and donors	3,026,122	-	3,026,122	-
	48,877,245	-	48,877,245	-
Total restricted net position	\$215,823,658	\$159,511,476	\$375,335,134	\$11,594,777

(23) On-Behalf Payments for Salaries and Benefits

GASB Statement No. 24, *Accounting and Financial Reporting For Certain Grants and Other Financial Assistance* requires the Government to report and disclose in the financial statements on-behalf salary and fringe benefit payments made by the State of Louisiana to certain groups of Government employees. Supplementary salary payments are made by the state directly to certain groups of employees. The Government is not legally responsible for these salaries. Therefore, the basis for recognizing the revenue and expenditure payments is the actual contribution made by the state. For the fiscal year ended October 31, 2022, the state paid supplemental salaries in the amount of \$3,182,974 to city marshal, fire, and law enforcement employees. The payments are recorded as intergovernmental revenue and public safety expenses/expenditures in the GAAP basis government-wide and General Fund financial statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
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Notes to the Basic Financial Statements (Continued)

(24) Environmental Liabilities and Regulations

LPPA

The Authority is subject to certain federal, state and local laws and regulations governing the protection of the environment. Violations of these laws and regulations may result in substantial fines and penalties. All environmental permits necessary for the operation of its electric power generation facility has been obtained, and management believes all regulations and environmental laws to be in compliance. Environmental requirements affecting electric power generation facilities are complex, change frequently, and have become more stringent over time as a result of new legislation, administrative actions, and judicial interpretations. Therefore, the capital costs and other expenditures necessary to comply with existing and new environmental requirements are difficult to determine.

The following operating permits and plans are required for operation of the power plant.

- Title V Permit,
- Title IV Permit,
- LA Pollutant Discharge Elimination System (LPDES) Permit
- Solid Waste Standard, Type I Permits
- Radioactive Material License
- Spill Prevention Control and Countermeasure Plan
- Facility Response Plan
- Hazardous Waste Generator Permit

EPA finalized the Cross-State Air Pollution Rule (CSAPR) to replace the Clean Air Interstate Rule (CAIR) on July 6, 2011. This rule was designed to address air pollution from upwind states that crosses state lines and affects air quality in downwind states. CSAPR imposes significant reductions in SO₂ and NO_x emissions from electric generating units (EGUs) that cross state lines. Under CSAPR, the EPA sets total emissions limits for each state, allowing limited interstate and unlimited intrastate trading of emission allowances among power plants to comply with these limits beginning January 1, 2012. Specifically for Louisiana, CSAPR limits NO_x emissions for the ozone season, consisting of the months of May through September. However, on December 30, 2011, the D. C. Circuit Court of Appeals issued an order staying implementation of CSAPR. The Court further ordered that the Clean Air Interstate Rule (CAIR), a predecessor rule to CSAPR, remain in place while CSAPR was stayed. On April 29, 2014, the U.S. Supreme Court issued an opinion reversing the August 21, 2012 D. C. Court decision that vacated CSAPR and remanded the case back to the D. C. Circuit, where outstanding issues in the case were to be resolved. The stay remained in place until those issues were settled. On October 23, 2014, the D. C. Circuit granted EPA's request to lift the CSAPR stay and extended its deadlines by three years. CSAPR Phase I implementation became effective January 1, 2015, with Phase 2 beginning in 2017.

EPA proposed a CSAPR Update Rule on November 20, 2015 to address interstate transport of air pollution under the 2008 ozone National Ambient Air Quality Standard (NAAQS) and to help downwind states and communities meet and maintain the 2008 ozone NAAQS. The proposal is set to reduce the NO_x emissions for Phase 2 effective in 2017. On December 3, 2015, EPA published the proposed update to CSAPR for the 2008 ozone NAAQS. The Authority filed comments to EPA by the deadline of February 2, 2016. EPA finalized the CSAPR Update Rule on October 26, 2016, and the rule became effective on December 27, 2016. Starting in May 2017, this rule reduced summertime (May - September) nitrogen oxides (NO_x) emissions from power plants in 22 states in the eastern U.S., including Louisiana.

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Notes to the Basic Financial Statements (Continued)

The Environmental Protection Agency (EPA) has proposed and adopted the Clean Air Act (CAA) relevant to the emissions of sulfur dioxide (SO₂) and nitrogen oxide (NO_x) from generating units. The CAA established the Acid Rain Program to address the effects of acid rain and imposed restrictions on SO₂ emissions from generating units. The CAA requires electric generating units to possess a regulatory "allowance" for each ton of SO₂ emitted beginning in the year 2000. The EPA allocates a set number of allowances to each affected unit based on its historic emissions. All generating units have sufficient allowances for operations and expects to have sufficient allowances operations in the foreseeable future under the Acid Rain Program. The Authority assist with operating below SO₂ emission limits of the air permit by burning low sulfur coal (0.7 lbs/MMBtu).

In 1999, the EPA announced a major effort to improve air quality in the national parks and wilderness areas. The Regional Haze Rule requires existing large stationary emissions sources such as electric generation units (coal-fired) to install BART (Best Achievable Retrofit Technology) to improve the visibility of National Parks and Wilderness areas designated as Class I areas. BART would control particulate matter, SO₂ and NO_x emissions. In 2012, EPA issued a final notice allowing states participating in the CSPAR program to use those programs instead of source specific BART to meet the requirements. In February of 2017, the Louisiana Department of Environmental Quality (LDEQ) submitted to the EPA a proposed SIP (State Implementation Plan) indicating how BART-applicable electric generating units in Louisiana would comply with the requirements. EPA approved the SIP and posted in the federal registry on December 21, 2017 with the effective date of January 22, 2018. The Authority's meets this rule with the continued operation of the existing dry sorbent injection system (DSI) with increased reagent injection in order to meet the 30-day rolling basis as indicated on the SIP for the Authority's generation unit.

The EPA on February 16, 2012 adopted this final rule under Section 112 of the CAA governing the emissions of mercury and other hazardous air pollutants from certain electric generating units (EGUs). The EPA established maximum achievable control technology (MACT) standards for coal-fired EGUs in late 2011, and signed a final rule setting forth national emissions standards for hazardous air pollutants from coal- and oil-fired electric utility steam generating units on December 16, 2011. The final rule is now known as Mercury & Air Toxic Standards (MATS). The MATS rule requires affected EGUs to meet specific numeric emission standards and to establish work practice standards to address hazardous air pollutants. As a result of litigation due to the cost of the regulation, on December 15, 2015, the U.S. Court of Appeals for the D.C. Circuit issued an order remanding the MATS rule without vacatur. The court expected EPA to provide a response to the issue raised by the Supreme Court on the relevance of costs that affected facilities will incur because of MATS, on or before April 15, 2016, with a possible one year extension on the implementation period for industry. On April 15, 2016, the EPA issued a final finding that it is appropriate and necessary to set standards for emissions of air toxics from coal- and oil-fired power plants. The EPA found that the cost of compliance with MATS is reasonable and that the electric power industry can comply with MATS and maintain its ability to provide reliable electric power to consumers at a reasonable cost. The Authority meets compliance of this rule as a dry absorbent injection system for acid gas control, a fabric filter bag house for metallic particulate control and ID booster fan was install on unit.

The Wastewater Effluent Standard was an existing standard found by EPA to not adequately address the pollutants being discharged and have not kept pace with changes for the steam electric power generating effluent. In 2009 EPA proposed more stringent limits for new metals and parameters for individual wastewater streams generated by steam electric power plants, with emphasis on coal-fired power plants. On September 30, 2015, the EPA finalized the new Effluent guidelines (ELG) for coal-fired steam electric plants, with portions being postponed and re-issued in November of 2019 as Proposed Revisions to the Steam ELGs.

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This rule established new requirements for power plant wastewater streams including flue gas desulfurization (FGD), fly ash, bottom ash, flue gas mercury control and gasification of fuels such as coal and petroleum coke. In September of 2017, EPA postponed the compliance dates for the new standards pertaining to two streams, FGD wastewater and bottom ash transport water, for two years to provide additional time for EPA to review and reconsider the rule. The remaining wastewater streams (fly ash transport water and flue gas mercury control wastewater) became effective on November 1, 2018. On November 22, 2019 EPA issued the 2019 Proposed Revision to the ELG rule for FGD wastewater and for bottom ash transport water. The deadline for compliance are proposed for December 31, 2023 for bottom ash transport and December 31, 2025 for FGD wastewater, with options for plants that have retirement plans or opt into stricter controls. The Authority is working with the other joint owners to establish the best option for the long-term compliance.

EPA finalized the Coal Combustion Residue (CCR) Rule on December 19, 2014 and was published on April 17, 2015. The rule establishes technical requirement for CCR landfills and surface impoundments. The rule also redefines the beneficial use and disposal standards. This includes classifying coal ash as solid waste rather than hazardous waste. On June 14, 2016 the court vacated and removed certain provisions including “early closure” provisions. July of 2016 in response to the vacatur, certain deadlines were extended for inactive sites. In 2018, amendments were implemented regarding groundwater monitoring standards and requirements for closure where surface impoundments do not meet groundwater protection standards. EPA’s proposed revision to the CCR Rule was published on August 14, 2019 and revises the beneficial use rules. The final rule establishes minimum national criteria for CCR landfills; surface impoundments; and all lateral expansions of CCR units. The Authority has made the appropriate filings, while performing necessary monitoring as required by the rule.

On June 2, 2014, EPA released the rule under Section 111(d) of the Clean Air Act, known as the Clean Power Plan (CPP), which proposed guidelines for Carbon Dioxide (CO₂) emissions from existing fossil fuel-fired power plants. The rule would “set state-specific goals” for CO₂ emissions from the power sector, in addition to developing plans to achieve the state-specific goals. EPA finalized the CPP on August 3, 2015. The U.S. Supreme Court issued a stay of the implementation on February 9, 2016. June of 2019, the EPA repealed the CPP and simultaneously finalized the Affordable Clean Energy (ACE) rule. The approach to the ACE rule was to establish guidelines for states to develop plans to address GHG emissions from existing coal-fired power plants. On January 19, 2021, the D.C. Circuit vacated the Affordable Clean Energy (ACE) rule and remanded to the EPA for further proceedings. The court’s decision vacated the ACE rule, including its requirements that states submit State Plans by July 8, 2022. Because the court vacated ACE and did not expressly reinstate the CPP, EPA understands the decision as leaving neither of those rules, and thus no CAA section 111(d) regulation, in place with respect to greenhouse gas (GHG) emissions from electric generating units (EGUs).

In order to comply with these regulations, the Authority’s 50% share of costs is approximately \$74,600,000. Compliance with CSAPR was completed during the 2012-2013 fiscal year at a cost of \$5,500,000. Environmental upgrades for compliance with MATS were completed at the beginning of 2015 at a cost of \$67,400,000. Funding for these projects was obtained through existing funds and the issuance of \$74,600,000 Series 2012 Electric Revenue Bonds.

In Order to comply with the CCR regulation including closure of the Ash Impoundment, the Authority’s 50% share cost identified by Cleco is estimated to total \$12,498,473. Of the total, the estimated cost for FY 2023 for the Authority’s 50% will be \$5,671,770.

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Notes to the Basic Financial Statements (Continued)

(25) Flow of Funds: Restrictions on Use - Utility Revenues

Under the terms of various bond indentures on outstanding Utilities Revenue Bonds for acquiring and constructing extensions and improvements to the Utilities System, all income and revenues (2022 collections \$281,215,882) of the Utilities System are pledged and dedicated to the retirement of the bonds with outstanding principal and interest balances in the amount of \$185,430,000 and \$59,829,650, respectively. All revenues are to be deposited in funds as indicated below.

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

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

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

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

(26) Flow of Funds: Restrictions on Use – Communications Revenues

Under the terms of the ordinance authorizing and providing for the issuance of Communications System Revenue Bonds to construct a fiber optic infrastructure, all income and revenues (2022 collections \$45,657,313) of the Communications System are pledged and dedicated to the retirement of the bonds with outstanding principal and interest balances in the amount of \$75,800,000 and \$19,584,319, respectively. All revenues are to be deposited in accounts as indicated below.

All revenue, except income received from the sale of capital assets and proceeds from the issuance of bonds shall be deposited daily into a Receipts Account. Out of the Receipts Account, after the application of bond proceeds deposited for working capital have been exhausted, there shall be transferred to an Operating Account from time to time as needed during each debt service account year amounts sufficient to provide for the payment of costs of operation and maintenance.

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After meeting the requirements of the Operating Account and after the capitalized interest deposited into the Debt Service Account has been exhausted, the monies in the Receipts Account shall be transferred to the Debt Service Account in amounts equal to 1/6 of the next semiannual interest payment due and 1/12 of the next principal payment due on or before the 20th day of each month. On or before the 21st day of the month preceding each interest payment date, sufficient funds to make the payment of the principal and/or interest owed on the obligations, as of that interest payment date, shall be deposited with the paying agent. After meeting the requirements of the Operating and Debt Service Sinking Accounts, monies in the Receipts Account are transferred to the Reserve Account to satisfy the reserve requirements for reserve secured bonds. Amounts in the Reserve Account are used solely for the purposes of curing deficiencies in the Sinking Account for the payment when due of the principal of, premium, if any, and interest on the reserve secured bonds.

After meeting the requirements of the Reserve Account, the monies in the Receipts Account shall be deposited in the Capital Additions Account. The monies in the Capital Additions Account shall be used for the payment of principal and redemption price of and interest on obligations when due at any time monies are not available. The remaining money in the Capital Addition Account may be used for: (1) paying capital costs, (2) payment of subordinated indebtedness and subordinated contract obligations, (3) purchase of outstanding obligations, or (4) making any payment or investment for any lawful purpose.

(27) Flow of Funds: Restrictions on Use - LPPA

Under the terms of the ordinance authorizing and providing for the issuance of electric revenue bonds to finance the acquisition of an ownership interest in a fossil fuel steam electric generating plant and for other purposes relating thereto, the bonds are special obligations payable solely from and secured by the revenues and other funds including bond proceeds. All income and revenues (2022 collections \$57,135,203) of LPPA are pledged and dedicated to the retirement of the bonds with outstanding principal and interest balances in the amount of \$62,985,000 and \$12,088,834, respectively. Such revenues consist of all income, fees, charges, receipts, profits, and other monies derived from its ownership and operation of the fossil fuel steam electric generating plant, other than certain money derived during the period of construction. Monies in the revenue fund shall first be applied to the payment of operating expenses of the plant.

Monies in the revenue fund shall then be deposited into the bond fund to pay principal and premium, if any, and interest on all bonds as they become due and payable; and then applied to maintain in the bond fund reserve account an amount equal to the maximum annual debt service requirements on all bonds. After making the required payments into the operating account and bond fund, there shall be paid out of the revenue fund into the reserve and contingency fund an amount equal to \$1,500,000 or such greater amount as may be determined by the consulting engineer, provided that there shall not be required to be paid therein during any month an amount in excess of 25% of the amounts required to be paid during such month to the bond fund. If on any October 31st following the date of commercial operation, the monies credited (or to be credited as of such date) to the revenue fund shall exceed the required amount of working capital for the operation of the plant, the amount of such excess shall be applied (1) to reduce monthly power costs to the Government under the power sales contract, (2) to pay the cost of making repairs, renewals and replacements, additions, betterments and improvements to and extensions of the plant operations, (3) to the purchase or redemption of bonds, (4) to any other purpose in connection with the plant operation, or (5) to any other lawful purpose, including the payment of subordinated indebtedness.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

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

(28) Dedication of Proceeds and Flow of Funds - Sales and Use Taxes

City of Lafayette

A. Proceeds of the 1961 1% sales and use tax levied by the City of Lafayette (2022 collections \$55,443,820) 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 City General Fund, after providing for debt service on outstanding bonds, provided that such an amount cannot exceed 35% of the annual sales tax revenues.

Proceeds of the tax have been pledged and dedicated to the retirement of various Public Street and Drainage Bonds with outstanding principal and interest balances in the amount of \$105,280,000 and \$31,372,772, respectively, at October 31, 2022.

B. Proceeds of the 1985 1% sales and use tax levied by the City of Lafayette (2022 collections \$46,346,420) are dedicated to the following purposes:

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

Proceeds of the tax have been pledged and dedicated to the retirement of Public Streets and Drainage Bonds with outstanding principal and interest balances in the amount of \$91,185,000 and \$41,637,420, respectively, at October 31, 2022.

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.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

3. On or before the 20th day of each month, there shall be transferred to a Sales Tax Bond Sinking Fund an amount equal to 1/6 of the interest falling due on the next interest payment date and 1/12 of the principal falling due on the next principal payment date.
 4. On or before the 20th day of each month, there shall also be transferred to a Sales Tax Bond Reserve Fund a prescribed sum until such time as there is on deposit in that fund a sum equal to the highest combined principal and interest requirements in any succeeding fiscal year on the outstanding bonds.
 5. Any funds remaining after the above transfers will be considered surplus and may be used for the purposes for which the tax was levied.
- C. Proceeds of the 1% sales and use tax levied by the City of Lafayette beginning October 1, 2006 on businesses located within a defined district (2022 collections \$1,547,728) are dedicated for financing redevelopment, infrastructure, and other community-improvement projects in the Lafayette I-10 Corridor District.
- D. Proceeds of the 1% sales and use tax and 2% hotel occupancy tax levied by the City of Lafayette beginning July 1, 2020 on businesses located within a defined district (2022 collections \$539,070) are dedicated for the acquisition, design, development, and construction of various multi-phased projects designed to encourage economic development within the Downtown Lafayette Economic Development District.
- E. Proceeds of the 1% sales and use tax and 2% hotel occupancy tax levied by the City of Lafayette beginning July 1, 2020 on businesses located within a defined district (2022 collections \$463,230) are dedicated for the acquisition, design, development, and construction of various multi-phased projects designed to encourage economic development within the University Gateway Economic Development District.
- F. Proceeds of the 1% sales and use tax and 2% hotel occupancy tax levied by the City of Lafayette beginning July 1, 2020 on businesses located within a defined district (2022 collections \$4,290) are dedicated for the acquisition, design, development, and construction of various multi-phased projects designed to encourage economic development within the Trappey Economic Development District.
- G. Proceeds of the 1% sales and use tax and 2% hotel occupancy tax levied by the City of Lafayette beginning July 1, 2020 on businesses located within a defined district (2022 collections \$379,985) are dedicated for the acquisition, design, development, and construction of various multi-phased projects designed to encourage economic development within the Northway Economic Development District.
- H. Proceeds of the 1% sales and use tax and 2% hotel occupancy tax levied by the City of Lafayette beginning July 1, 2020 on businesses located within a defined district (2022 collections \$25,777) are dedicated for the acquisition, design, development, and construction of various multi-phased projects designed to encourage economic development within the Holy Rosary Institute Economic Development District.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

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 \$7,121,140 for the period ended October 31, 2022.

(29) Fair Value Measurements

Professional standards require the disclosure for fair value measurements of financial assets and liabilities and for fair value measurements of nonfinancial items that are recognized or disclosed at fair value in the financial statements on a recurring basis. The standards establish a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to measurements involving significant unobservable inputs (Level 3 measurements). The three levels of inputs used to measure fair value are as follows:

- a. Level 1 inputs are quoted prices in active markets for identical assets or liabilities.
- b. Level 2 inputs are observable inputs other than Level 1 prices such as quoted prices for similar assets or liabilities, quoted prices in markets that are not active, or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities.
- c. Level 3 inputs are unobservable inputs for the asset or liability.

The following methods and assumptions were used by the Government in estimating fair values of financial instruments:

- a. The carrying amount reported in the statement of net position for the following approximates fair value due to the short maturities: cash, accounts receivable, and accounts payable.
- b. The fair value for investment securities are based on quoted market prices at the reporting date multiplied by the quantity held. The carrying value equals fair value.

The following table presents assets that are measured at fair value on a recurring basis:

Primary Government:

Description	Total	(Level 1)	(Level 2)	(Level 3)
U.S. Treasuries	\$ 343,584,273	\$ 343,584,273	\$ -	\$ -
U.S. Instrumentalities	146,461,794	-	146,461,794	-
	<u>\$ 490,046,067</u>	<u>\$ 343,584,273</u>	<u>\$ 146,461,794</u>	<u>\$ -</u>

Fiduciary Funds:

Description	Total	(Level 1)	(Level 2)	(Level 3)
U.S. Treasuries	\$ 29,032	\$ 29,032	\$ -	\$ -
U.S. Instrumentalities	12,383	-	12,383	-
	<u>\$ 41,415</u>	<u>\$ 29,032</u>	<u>\$ 12,383</u>	<u>\$ -</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

(30) Deficit Fund Balance of Individual Funds

The following funds reported deficit net position:

Enterprise fund:	
Communications System - net position	\$ (7,843,005)
Internal service funds:	
Self-Insurance - net position	(9,917,951)

These deficits will be funded by future excess revenues.

(31) Compensation of the City Council and Parish Council

The compensation paid to the City Council and Parish Council members for the year ended October 31, 2022 follows:

Abraham Rubin, Jr.	\$ 30,566
Andre Naquin	30,566
Bryan Tabor	30,566
Glenn Lazard	30,566
John Guilbeau	30,566
Joshua Carlson	30,356
Kevin Naquin	30,566
Liz W. Hebert	30,566
Nanette Cook	30,566
Patrick Lewis	<u>30,566</u>
	<u>\$ 305,450</u>

(32) Compensation, Benefits, and Other Payments to Agency Head

The schedule of compensation, benefits, and other payments to Joshua Guillory, Mayor-President for the year ended October 31, 2022 follows:

	<u>Joshua S. Guillory</u>
Salary	\$ 120,212
Benefits (insurance, retirement, medicare)	48,937
Expense allowance	3,600
Per diem	554
Transportation	741
Travel	6,302
Special meals	303

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

(33) Tax Abatement

The Government is subject to tax abatements granted by the Department of Economic Development. This program has the stated purpose of increasing business activity and employment in the Parish and the State. Under the program, companies commit to expand or maintain facilities or employment in the Parish, establish a new business in the Parish, or relocate an existing business to the Parish. Agreements include an abatement of ad valorem taxes for a period of 10 years from the initial assessment date. As a result of these agreements, the Government's ad valorem revenues were reduced by each tax abatement program as follows:

Tax abatement program:	
Historic preservation	\$ 10,776
Industrial tax exemption	812,989
PILOT abatement	<u>596,435</u>
Total	<u>\$ 1,420,200</u>

(34) Accounting Changes/Prior Year Restatement

The Government implemented Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*. GASB Statement No. 87 enhances the relevance and consistency of information of the government's leasing activities. It establishes requirement for lease accounting based on the principle that leases are financings of the right to use an underlying asset. A lessee is required to recognize a lease liability and an intangible right to use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. The implementation of GASB Statement No. 87 resulted in a restatement of previously reported net position and fund balance as follows:

	Governmental Activities	Business-Type Activities
November 1, 2021 net position, as previously reported	\$ 549,411,252	\$ 660,971,249
Net effect of recording right to use assets, deferred inflows, and liabilities	<u>(112,444)</u>	<u>(19,725)</u>
November 1, 2021 net position, as restated	<u>\$ 549,298,808</u>	<u>\$ 660,951,524</u>
	Governmental Funds	Enterprise Funds
November 1, 2021 fund balance, as previously reported	\$ 334,211,952	\$ 658,600,784
Net effect of recording right to use assets, deferred inflows, and liabilities	<u>(82,846)</u>	<u>(19,725)</u>
November 1, 2021 fund balance, as restated	<u>\$ 334,129,106</u>	<u>\$ 658,581,059</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

During the current fiscal year, the Government determined that a Custodial Fund - Police Evidence Fund was not recorded on their financial records. The effect of this error resulted in an increase in custodial fund net position by \$1,068,718. The previously reported custodial fund net position of \$1,051,757 was restated to \$2,120,475.

(35) New Accounting Pronouncements

The Governmental Accounting Standards Board (GASB) has issued the following statements and implementation guides which were not required to be implemented by the Government during the current fiscal year.

- GASB Statement No. 91, "Conduit Debt Obligations." The requirements of this Statement will take effect for financial statements starting with the fiscal year that ends December 31, 2022.
- GASB Statement No. 92, "Omnibus 2020." The requirements of this Statement will take effect for financial statements starting with the fiscal year that ends June 30, 2022.
- Statement No. 94, "Public-Private and Public-Public Partnerships and Availability Payment Arrangements." The requirements of this Statement will take effect for financial statements starting with the fiscal year that ends June 30, 2023.
- GASB Statement No. 96, "Subscription-Based Information Technology Arrangements." The requirements of this Statement will take effect for financial statements starting with the fiscal year that ends June 30, 2023.

The effect of implementation of these new pronouncements on the Government's financial statements has not yet been determined.

(36) Subsequent Events

- A. The Louisiana Legislative Auditor is currently performing an investigation on Lafayette City - Parish Consolidated Government. As of the date of the audit report, the investigation is ongoing and the effect of the investigation on the financial statements is not known.
- B. On January 24, 2023, the Government received correspondence from the Municipal Employees' Retirement System (MERS) that in accordance with R.S 11:1733(F) the MERS unfunded actuarial liability attributable to the eliminated positions previously occupied by 186 members employed by the Government amounted to approximately \$14,787,012. The unfunded liability could be paid in total or in 120 monthly payments of \$168,265.80 beginning on March 1, 2023. The Government has filed a Petition for Declaratory Judgement.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

- C. On March 9, 2023, the Government paid a settlement agreement in the amount of \$8,920,000 for property that was expropriated during December 2021. The property was expropriated to construct detention ponds as part of the Bayou Vermilion Flood Control Project.
- D. On April 24, 2023, the Government received notification from the State of Louisiana Division of Administration that two outstanding payment applications were approved and being processed by their office. As of October 31, 2022, the Government had approximately \$21,118,719 of grant reimbursement request that were being held by the State due to ongoing litigation on two properties that were expropriated for the construction of detention ponds for the Bayou Vermilion Flood Control Project. Subsequent to fiscal year end, the Government settled/purchased the two litigated properties.

**Required Supplementary
Information**

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
General Fund

Combined Budgetary Comparison Schedule
For the Year Ended October 31, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes -				
Ad valorem	\$ 28,573,646	\$ 29,647,109	\$ 29,295,392	\$ (351,717)
Sales and use	39,710,205	40,977,643	42,627,064	1,649,421
Payments in lieu of taxes:				
Utilities System	24,100,000	24,100,000	24,185,668	85,668
Communications System	850,000	850,000	719,930	(130,070)
Other	4,313,231	4,580,840	4,601,909	21,069
Licenses and permits	2,962,860	3,284,614	3,379,949	95,335
Intergovernmental -				
Federal grants	-	-	13,858	13,858
State shared revenue	505,208	503,883	533,034	29,151
On-behalf payments	3,182,974	3,182,974	3,182,974	-
Other	120,633	120,633	143,967	23,334
Charges for services	9,533,431	9,559,710	9,887,049	327,339
Fines and forfeits	987,921	826,495	1,894,568	1,068,073
Investment earnings	659,492	239,695	(1,071,118)	(1,310,813)
Miscellaneous	651,685	649,445	765,301	115,856
Total revenues	<u>116,151,286</u>	<u>118,523,041</u>	<u>120,159,545</u>	<u>1,636,504</u>
Expenditures:				
Current -				
General government	26,057,662	27,806,574	26,394,794	1,411,780
Public safety	77,124,987	80,693,418	76,809,319	3,884,099
Public works	4,427,280	6,596,292	6,118,593	477,699
Culture and recreation	-	84,636	-	84,636
Health and welfare	41,827	41,827	41,827	-
Economic opportunity	851,424	894,714	851,172	43,542
Debt service	-	3,993	3,993	-
Total expenditures	<u>108,503,180</u>	<u>116,121,454</u>	<u>110,219,698</u>	<u>5,901,756</u>
Excess (deficiency) of revenues over expenditures	<u>7,648,106</u>	<u>2,401,587</u>	<u>9,939,847</u>	<u>7,538,260</u>
Other financing sources (uses):				
Transfers in	1,726,697	2,847,099	2,974,938	127,839
Transfers out	(11,749,540)	(30,237,555)	(13,814,384)	16,423,171
Total other financing sources (uses)	<u>(10,022,843)</u>	<u>(27,390,456)</u>	<u>(10,839,446)</u>	<u>16,551,010</u>
Net change in fund balance	(2,374,737)	(24,988,869)	(899,599)	24,089,270
Fund balance, beginning as restated	<u>70,340,312</u>	<u>70,340,312</u>	<u>70,340,312</u>	<u>-</u>
Fund balance, ending	<u>\$ 67,965,575</u>	<u>\$ 45,351,443</u>	<u>\$ 69,440,713</u>	<u>\$ 24,089,270</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
American Rescue Plan - City

Budgetary Comparison Schedule
For the Year Ended October 31, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues:				
Intergovernmental -				
Federal grants	\$ -	\$ 1,328,892	\$ 1,328,892	\$ -
Expenditures:				
Current -				
Economic development and assistance	-	431,137	431,137	-
Capital outlay	-	897,755	897,755	-
Total expenditures	-	1,328,892	1,328,892	-
Net change in fund balance	-	-	-	-
Fund balance, beginning	-	-	-	-
Fund balance, ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
American Rescue Plan - Parish

Budgetary Comparison Schedule
For the Year Ended October 31, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental -				
Federal grants	\$ -	\$ 1,961,878	\$ 1,961,878	\$ -
Expenditures:				
Current -				
General government	-	95,752	95,752	-
Economic development and assistance	-	603,164	603,164	-
Capital outlay	-	1,262,962	1,262,962	-
Total expenditures	-	1,961,878	1,961,878	-
Net change in fund balance	-	-	-	-
Fund balance, beginning	-	-	-	-
Fund balance, ending	\$ -	\$ -	\$ -	\$ -

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Schedule of Changes in Total OPEB Liability and Related Ratios
For the Year Ended October 31, 2022

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total OPEB Liability					
Service costs	\$ 1,007,960	\$ 813,948	\$ 688,570	\$ 545,870	\$ 532,176
Interest	931,966	919,148	1,000,464	1,302,790	1,262,719
Changes of benefit terms	-	-	-	-	-
Differences between expected and actual experience	8,270,328	2,459,681	911,762	1,000,884	(984,530)
Changes of assumptions	(9,816,886)	428,328	2,766,712	5,448,515	(2,194,055)
Benefit payments	<u>(2,649,682)</u>	<u>(2,406,351)</u>	<u>(2,481,293)</u>	<u>(2,991,901)</u>	<u>(2,835,925)</u>
Net change in total OPEB liability	(2,256,314)	2,214,754	2,886,215	5,306,158	(4,219,615)
Total OPEB liability - beginning	<u>42,200,525</u>	<u>39,985,771</u>	<u>37,099,556</u>	<u>31,793,398</u>	<u>36,013,013</u>
Total OPEB liability - ending	<u>\$ 39,944,211</u>	<u>\$ 42,200,525</u>	<u>\$ 39,985,771</u>	<u>\$ 37,099,556</u>	<u>\$ 31,793,398</u>
Covered-employee payroll	\$ 97,188,916	\$ 99,974,567	\$ 116,678,406	\$ 96,981,671	\$ 93,251,607
Total OPEB liability as a percentage of covered-employee payroll	41.10%	42.21%	34.27%	38.25%	34.09%

This schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Schedule of Employer's Share of Net Pension Liability
For the Year Ended October 31, 2022

Plan/ Fiscal Year	Employer Proportion of the Net Pension Liability (Asset)	Employer Proportionate Share of the Net Pension Liability (Asset)	Employer's Covered Payroll	Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
MERS					
6/30/2022	16.282032%	\$ 67,623,086	\$ 31,762,325	212.9%	67.87%
6/30/2021	21.543639%	59,923,702	34,355,244	174.4%	77.82%
6/30/2020	18.276685%	79,017,583	34,553,957	228.7%	64.52%
6/30/2019	17.570162%	73,419,759	32,484,700	226.0%	64.68%
6/30/2018	17.555500%	72,691,669	32,365,313	224.6%	63.94%
6/30/2017	17.405863%	72,816,064	30,724,520	237.0%	62.49%
6/30/2016	16.871487%	69,151,342	30,084,365	229.9%	62.11%
6/30/2015	16.528899%	59,043,816	28,047,159	210.5%	66.18%
MPERS					
6/30/2022	5.936601%	60,682,601	17,557,722	345.6%	70.80%
6/30/2021	6.013849%	32,057,103	18,403,404	174.2%	84.09%
6/30/2020	5.478685%	50,635,818	17,031,415	297.3%	70.94%
6/30/2019	4.911360%	44,603,374	15,510,326	287.6%	71.01%
6/30/2018	5.079721%	42,944,272	15,124,384	283.9%	71.89%
6/30/2017	5.087030%	44,411,924	15,383,065	288.7%	70.08%
6/30/2016	5.403196%	50,643,169	15,179,586	333.6%	66.04%
6/30/2015	5.420541%	42,464,273	14,481,860	293.2%	70.73%
FRS					
6/30/2022	6.140372%	43,297,557	16,048,674	269.8%	74.68%
6/30/2021	6.390186%	22,645,873	16,024,788	141.3%	86.78%
6/30/2020	5.933847%	41,130,754	14,774,162	278.4%	72.61%
6/30/2019	5.657576%	35,427,232	13,670,664	259.1%	73.96%
6/30/2018	5.878694%	33,814,706	13,987,743	241.7%	74.76%
6/30/2017	5.911442%	33,883,493	13,786,301	245.8%	73.55%
6/30/2016	5.879921%	38,459,999	13,254,851	290.2%	68.16%
6/30/2015	5.556288%	29,987,911	11,742,851	255.4%	72.45%
PERS					
12/31/2021	5.225834%	(23,249,762)	37,241,287	-62.43%	110.46%
12/31/2020	5.319640%	(8,783,735)	35,629,627	-24.65%	104.00%
12/31/2019	4.956822%	233,341	31,409,252	0.74%	99.89%
12/31/2018	5.164959%	22,923,942	32,309,791	70.95%	88.86%
12/31/2017	5.365921%	(3,982,836)	33,809,328	-11.78%	101.98%
12/31/2016	5.750710%	11,843,662	32,937,454	35.96%	94.15%
12/31/2015	5.990462%	15,768,618	34,292,021	45.98%	92.23%
12/31/2014	6.054898%	1,655,459	31,791,663	5.21%	99.15%

(continued)

This schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Schedule of Employer's Share of Net Pension Liability (Continued)
For the Year Ended October 31, 2022

Plan/ Fiscal Year	Employer Proportion of the Net Pension Liability (Asset)	Employer Proportionate Share of the Net Pension Liability (Asset)	Employer's Covered Payroll	Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
LASERS					
6/30/2022	0.000000%	\$ -	\$ -	000.0%	63.70%
6/30/2021	0.552000%	303,599	124,341	244.2%	72.80%
6/30/2020	0.010820%	895,217	211,552	423.2%	58.00%
6/30/2019	0.010860%	786,653	207,314	379.4%	62.90%
6/30/2018	0.011330%	772,971	207,150	373.1%	64.30%
6/30/2017	0.011520%	811,084	205,084	395.5%	62.50%
6/30/2016	0.011420%	896,997	204,304	439.0%	57.70%
6/30/2015	0.010700%	727,421	197,239	368.8%	62.70%
ROVERS					
6/30/2022	92.323300%	226,379	132,122	171.3%	82.46%
6/30/2021	0.809044%	25,664	121,200	21.2%	97.68%
6/30/2020	0.877846%	189,113	112,733	167.8%	83.32%
6/30/2019	0.854974%	159,882	123,982	129.0%	84.83%
6/30/2018	0.833827%	196,819	115,688	170.1%	80.57%
6/30/2017	0.836387%	183,596	114,550	160.3%	80.51%
6/30/2016	0.772199%	219,113	106,071	206.6%	73.98%
6/30/2015	0.817071%	200,104	112,689	177.6%	76.86%

This schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Schedule of Employer Contributions
For the Year Ended October 31, 2022

Plan	Contractually Required Contribution	Contributions in Relation to Contractually Required Contribution	Contribution Deficiency (Excess)	Employer's Covered Payroll	Contributions as a % of Covered Payroll
MERS					
2022	\$ 8,899,871	\$ 8,899,871	\$ -	\$ 30,169,054	29.50%
2021	10,134,797	10,134,797	-	34,355,244	29.50%
2020	10,111,812	10,111,812	-	35,688,748	28.33%
2019	8,796,690	8,796,690	-	33,090,997	26.58%
2018	8,039,472	8,039,472	-	31,944,922	25.17%
2017	7,467,805	7,467,805	-	31,443,389	23.75%
2016	6,421,364	6,421,364	-	30,699,748	20.92%
2015	5,639,211	5,639,211	-	28,552,967	19.75%
MPERS					
2022	5,656,366	5,656,366	-	18,698,731	30.25%
2021	6,211,149	6,211,149	-	19,160,357	32.42%
2020	6,032,216	6,032,216	-	18,325,719	32.92%
2019	5,045,142	5,045,142	-	15,603,532	32.33%
2018	4,713,932	4,713,932	-	15,084,582	31.25%
2017	4,781,555	4,781,555	-	15,219,804	31.42%
2016	4,628,660	4,628,660	-	15,301,355	30.25%
2015	4,565,299	4,565,299	-	14,806,375	30.83%
FRS					
2022	5,329,727	5,329,727	-	16,191,576	32.92%
2021	5,167,994	5,167,994	-	15,942,398	32.42%
2020	4,603,442	4,603,442	-	15,738,263	29.25%
2019	3,694,756	3,694,756	-	13,726,648	26.92%
2018	3,693,913	3,693,913	-	13,939,294	26.50%
2017	3,558,613	3,558,613	-	13,864,726	25.67%
2016	3,618,058	3,618,058	-	13,610,250	26.58%
2015	3,474,961	3,474,961	-	12,157,298	28.58%
PERS					
2022	4,121,839	4,121,839	-	35,456,680	11.63%
2021	3,919,259	3,919,259	-	31,993,951	12.25%
2020	3,612,064	3,612,064	-	29,790,219	12.13%
2019	3,634,303	3,634,303	-	31,602,635	11.50%
2018	3,695,915	3,695,915	-	31,679,271	11.67%
2017	4,182,651	4,182,651	-	33,239,611	12.58%
2016	4,473,091	4,473,091	-	33,759,177	13.25%
2015	5,161,225	5,161,225	-	34,991,356	14.75%

(continued)

This schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Schedule of Employer Contributions (Continued)
For the Year Ended October 31, 2022

Plan	Contractually Required Contribution	Contributions in Relation to Contractually Required Contribution	Contribution Deficiency (Excess)	Employer's Covered Payroll	Contributions as a % of Covered Payroll
LASERS					
2022	\$ 7,873	\$ 7,873	-	\$ 17,866	44.07%
2021	52,845	52,845	-	123,374	42.83%
2020	82,149	82,149	-	193,595	42.43%
2019	84,783	84,783	-	207,462	40.87%
2018	83,133	83,133	-	207,314	40.10%
2017	79,523	79,523	-	205,486	38.70%
2016	77,526	77,526	-	203,658	38.07%
2015	81,170	81,170	-	201,082	40.37%
ROVERS					
2022	23,192	23,192	-	128,844	18.00%
2021	21,816	21,816	-	121,200	18.00%
2020	21,492	21,492	-	119,400	18.00%
2019	20,077	20,077	-	115,829	17.33%
2018	19,778	19,778	-	116,341	17.00%
2017	21,786	21,786	-	114,663	19.00%
2016	23,830	23,830	-	109,985	21.67%
2015	25,660	25,660	-	108,423	23.67%

This schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Notes to the Required Supplementary Information

(1) Budget and Budgetary Accounting

The budgets for the General, Special Revenue, and Debt Service funds were prepared on the modified accrual basis of accounting, consistent with generally accepted accounting principles (GAAP). The Capital Projects Funds' budgets were prepared on a project basis and, therefore, are not presented. No budget is presented for the American Recue Plan - City, American Recue Plan – Parish, and Sewer Assessment Bonds Funds because no expenditures were anticipated for these funds.

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

- a. At least 90 days prior to the beginning of each fiscal year, the Mayor-President submits to the City Council and Parish Council a proposed budget in the form required by the Home Rule Charter.
- b. A public hearing is conducted to obtain taxpayer comments and notice thereof is published in the official journal at least 10 days prior to such hearing. The notification includes the time and place of the public hearing in addition to a general summary of the proposed budget.
- c. Final adoption of the budget is required to be not later than the second-to-last regular meeting of the preceding fiscal year.
- d. The Mayor-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 appropriate Council(s) by ordinance. Any revisions which cause interdepartmental transfers or alter the total revenues or expenditures of any fund must likewise be approved by the appropriate Council(s).
- e. Formal budgetary integration is employed as a management control device during the year for all funds. No payment can be made or obligated against any appropriation unless the Mayor-President or his designee first certifies that sufficient unencumbered funds are or will be available to meet the obligation when it becomes due and payable. In practice, this has generally been interpreted (due to the flexibility for intradepartmental transfer of line item appropriations) to mean control at the departmental/fund level.
- f. Those budgets presented in the budgetary comparison schedules are adopted on a basis consistent with generally accepted accounting principles as applied to governmental units.
- g. 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.
- h. All budgeted amounts presented reflect the original budget and the final budget (which have been adjusted for legally authorized revisions during the year).

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Notes to the Required Supplementary Information

(2) Pension Plans

Changes of Assumptions – Changes of assumptions about future economic or demographic factors or of other inputs were recognized in pension expense using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plans. These assumptions include the rate of investment return, mortality of plan members, rate of salary increase, rates of retirement, rates of termination, rates of disability, and various other factors that have an impact on the cost of the plan.

(3) Other Postemployment Benefit Plans

Benefit Changes – There were no changes of benefit terms for the year ended October 31, 2022.

Changes of Assumptions – The discount rate increased from 2.28% to 4.27% for the year ended October 31, 2022.

There are no assets accumulated in a trust that meets the criteria of GASB codification P22.101 or P52.101 to pay related benefits for the OPEB plan.

**Supplementary
Information**

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
General Funds

Combining Balance Sheet
October 31, 2022

	City	Parish	Total
ASSETS			
Cash and interest-bearing deposits	\$ 16,405,273	\$ 859,072	\$ 17,264,345
Investments	48,306,650	3,079,153	51,385,803
Accounts receivable, net	1,414,220	207,348	1,621,568
Accrued interest receivable	224,111	13,880	237,991
Due from other funds	5,607,397	37,569	5,644,966
Due from component units	13,470	13,470	26,940
Due from other governmental agencies	140,392	654,723	795,115
Prepaid expenses	2,446	-	2,446
Leases receivable, current	78,687	-	78,687
Leases receivable, long-term	750,904	-	750,904
Note receivable	1,525,671	-	1,525,671
Total assets	\$ 74,469,221	\$ 4,865,215	\$ 79,334,436
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 914,514	\$ 265,636	\$ 1,180,150
Accrued salaries and benefits	2,100,143	63,389	2,163,532
Other payables	4,443,044	19,805	4,462,849
Due to other funds	975,276	299,508	1,274,784
Due to component units	16,898	-	16,898
Unearned revenue	4,803	-	4,803
Total liabilities	8,454,678	648,338	9,103,016
Deferred inflows of resources:			
Leases	790,707	-	790,707
Fund balances:			
Nonspendable:			
Prepaid items	2,446	-	2,446
Long-term receivables	2,276,575	-	2,276,575
Committed:			
Capital expenditures	-	536,998	536,998
Fire and police sustainability and resiliency	9,030,533	-	9,030,533
Unassigned	53,914,282	3,679,879	57,594,161
Total fund balances	65,223,836	4,216,877	69,440,713
Total liabilities, deferred inflows of resources and fund balances	\$ 74,469,221	\$ 4,865,215	\$ 79,334,436

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
General Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended October 31, 2022

	<u>City</u>	<u>Parish</u>	<u>Total</u>
Revenues:			
Taxes -			
Ad valorem	\$ 25,079,275	\$ 4,216,117	\$ 29,295,392
Sales and use	35,569,900	7,057,164	42,627,064
Payments in lieu of taxes:			
Utilities System	24,185,668	-	24,185,668
Communications system	719,930	-	719,930
Other	3,362,578	1,239,331	4,601,909
Licenses and permits	2,802,340	577,609	3,379,949
Intergovernmental -			
Federal grants	13,858	-	13,858
State shared revenue	129,333	403,701	533,034
On-behalf payments	3,182,974	-	3,182,974
Other	-	143,967	143,967
Charges for services	9,025,588	861,461	9,887,049
Fines and forfeits	1,877,332	17,236	1,894,568
Investment earnings	(755,538)	(315,580)	(1,071,118)
Miscellaneous	753,454	11,847	765,301
Total revenues	<u>105,946,692</u>	<u>14,212,853</u>	<u>120,159,545</u>
Expenditures:			
Current -			
General government	20,407,225	5,987,569	26,394,794
Public safety	75,730,801	1,078,518	76,809,319
Public works	6,049,593	69,000	6,118,593
Health and welfare	-	41,827	41,827
Economic opportunity	791,891	59,281	851,172
Debt service	3,993	-	3,993
Total expenditures	<u>102,983,503</u>	<u>7,236,195</u>	<u>110,219,698</u>
Excess (deficiency) of revenues over expenditures	<u>2,963,189</u>	<u>6,976,658</u>	<u>9,939,847</u>
Other financing sources (uses):			
Transfers in	2,875,887	99,051	2,974,938
Transfers out	(10,434,516)	(3,379,868)	(13,814,384)
Internal transfers	3,711,440	(3,711,440)	-
Total other financing sources (uses)	<u>(3,847,189)</u>	<u>(6,992,257)</u>	<u>(10,839,446)</u>
Net change in fund balances	(884,000)	(15,599)	(899,599)
Fund balances, beginning, as restated	<u>66,107,836</u>	<u>4,232,476</u>	<u>70,340,312</u>
Fund balances, ending	<u>\$ 65,223,836</u>	<u>\$ 4,216,877</u>	<u>\$ 69,440,713</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
General Fund - City of Lafayette

Budgetary Comparison Schedule
For the Year Ended October 31, 2022
With Comparative Actual Amounts for the Year Ended October 31, 2021

	2022			Variance with Final Budget Positive (Negative)	2021 Actual
	Original Budget	Final Budget	Actual		
Revenues:					
Taxes -					
Ad valorem	\$ 24,439,861	\$ 25,351,403	\$ 25,079,275	\$ (272,128)	\$ 24,560,044
Sales and use	33,700,095	34,724,760	35,569,900	845,140	33,057,560
Payments in lieu of taxes:					
Utilities System	24,100,000	24,100,000	24,185,668	85,668	24,056,012
Communications System	850,000	850,000	719,930	(130,070)	722,193
Other	2,732,869	3,196,890	3,362,578	165,688	2,678,325
Licenses and permits	2,442,292	2,762,247	2,802,340	40,093	2,625,348
Intergovernmental -					
Federal grants	-	-	13,858	13,858	43,997
State shared revenue	145,542	144,217	129,333	(14,884)	146,989
On-behalf payments	3,182,974	3,182,974	3,182,974	-	3,182,152
Charges for services	8,606,029	8,671,017	9,025,588	354,571	8,391,447
Fines and forfeits	958,813	806,495	1,877,332	1,070,837	946,131
Investment earnings	648,349	228,552	(755,538)	(984,090)	83,125
Miscellaneous	651,150	648,910	753,454	104,544	831,323
Total revenues	<u>102,457,974</u>	<u>104,667,465</u>	<u>105,946,692</u>	<u>1,279,227</u>	<u>101,324,646</u>
Expenditures:					
Current -					
General government	19,897,086	21,429,614	20,407,225	1,022,389	19,209,236
Public safety	75,542,711	79,184,130	75,730,801	3,453,329	77,529,134
Public works	4,367,280	6,496,292	6,049,593	446,699	5,462,030
Economic opportunity	784,171	827,042	791,891	35,151	1,033,212
Debt service	-	3,993	3,993	-	-
Total expenditures	<u>100,591,248</u>	<u>107,941,071</u>	<u>102,983,503</u>	<u>4,957,568</u>	<u>103,233,612</u>
Excess (deficiency) of revenues over expenditures	<u>1,866,726</u>	<u>(3,273,606)</u>	<u>2,963,189</u>	<u>6,236,795</u>	<u>(1,908,966)</u>
Other financing sources (uses):					
Transfers in	1,726,697	2,847,099	2,875,887	28,788	3,243,599
Transfers out	(9,982,470)	(28,144,245)	(10,434,516)	17,709,729	(8,008,550)
Internal transfers	3,945,096	4,048,044	3,711,440	(336,604)	3,822,550
Total other financing sources (uses)	<u>(4,310,677)</u>	<u>(21,249,102)</u>	<u>(3,847,189)</u>	<u>17,401,913</u>	<u>(942,401)</u>
Net change in fund balance	(2,443,951)	(24,522,708)	(884,000)	23,638,708	(2,851,367)
Fund balance, beginning, as restated	<u>66,107,836</u>	<u>66,107,836</u>	<u>66,107,836</u>	<u>-</u>	<u>68,934,592</u>
Fund balance, ending	<u>\$ 63,663,885</u>	<u>\$ 41,585,128</u>	<u>\$ 65,223,836</u>	<u>\$ 23,638,708</u>	<u>\$ 66,083,225</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
General Fund - City of Lafayette

Budgetary Comparison Schedule - Detail of Expenditures
For the Year Ended October 31, 2022
With Comparative Actual Amounts for the Year Ended October 31, 2021

	2022			Variance with Final Budget Positive (Negative)	2021 Actual
	Original Budget	Final Budget	Actual		
Elected Officials:					
City Council -					
Personnel costs	\$ 761,788	\$ 767,294	\$ 810,973	\$ (43,679)	\$ 749,488
Materials and supplies	7,200	7,800	5,283	2,517	6,527
Printing and postage	18,828	18,828	8,246	10,582	7,268
Professional fees	243,402	270,402	265,792	4,610	210,902
Professional services	53,900	153,900	32,090	121,810	24,201
Publications and recording	47,302	47,302	31,099	16,203	22,947
Telephone	23,265	23,265	17,238	6,027	12,109
Tourist promotion	3,825	3,825	483	3,342	357
Training	900	900	465	435	215
Transportation	3,877	3,877	191	3,686	93
Travel and meetings	25,300	25,300	10,734	14,566	7,940
Uninsured losses	771	22,298	22,298	-	29,770
Vehicle subsidy leases	7,000	7,000	6,023	977	6,000
Other	5,205	5,205	1,933	3,272	7,569
Total City Council	<u>1,202,563</u>	<u>1,357,196</u>	<u>1,212,848</u>	<u>144,348</u>	<u>1,085,386</u>
Mayor-President's Office -					
Operations:					
Personnel costs	914,458	931,979	860,330	71,649	970,686
Transportation	4,500	11,500	5,970	5,530	1,976
Expense allowance	3,600	3,600	3,600	-	3,600
Materials and supplies	6,000	6,000	5,509	491	4,421
Travel and meetings	7,500	17,000	15,191	1,809	8,885
Telephone	12,600	13,100	8,084	5,016	8,534
Printing and postage	5,720	4,995	3,135	1,860	1,242
Vehicle subsidy leases	18,500	13,445	12,046	1,399	13,995
Municipal dues	1,341	1,341	972	369	25
Contractual services	4,630	55,660	3,510	52,150	3,450
Tourist promotion	5,700	1,450	125	1,325	2,261
Uninsured losses	195	61,515	61,515	-	566
Other	1,734	3,734	2,105	1,629	898
	<u>986,478</u>	<u>1,125,319</u>	<u>982,092</u>	<u>143,227</u>	<u>1,020,539</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
General Fund - City of Lafayette

Budgetary Comparison Schedule - Detail of Expenditures (Continued)
For the Year Ended October 31, 2022
With Comparative Actual Amounts for the Year Ended October 31, 2021

	2022			Variance with Final Budget Positive (Negative)	2021 Actual
	Original Budget	Final Budget	Actual		
Chief Administrative Office -					
Administration and Emergency Operations:					
Personnel costs	348,239	350,850	351,713	(863)	346,447
Materials and supplies	1,296	1,596	1,414	182	1,301
Travel and meetings	1,296	1,716	1,385	331	796
Telephone and utilities	1,035	1,755	1,761	(6)	1,010
Vehicle subsidy leases	6,000	6,000	6,023	(23)	6,179
Other	1,378	416	120	296	2
	<u>359,244</u>	<u>362,333</u>	<u>362,416</u>	<u>(83)</u>	<u>355,735</u>
Human Resources:					
Personnel costs	667,281	741,967	638,525	103,442	576,216
Materials and supplies	11,745	11,745	5,238	6,507	3,254
Telephone	900	900	349	551	347
Printing and postage	3,922	3,922	2,815	1,107	1,612
Training	12,046	12,046	-	12,046	-
Professional services	132,371	132,671	103,800	28,871	236,563
Other	48,600	26,176	24,465	1,711	16,967
	<u>876,865</u>	<u>929,427</u>	<u>775,192</u>	<u>154,235</u>	<u>834,959</u>
International Trade:					
Personnel costs	352,274	343,851	311,455	32,396	296,271
Transportation	2,032	2,032	1,343	689	297
Materials and supplies	6,850	8,850	5,994	2,856	3,799
Travel and meetings	12,230	12,230	8,952	3,278	3,395
Telephone and utilities	21,100	21,400	20,403	997	17,868
Printing and postage	1,449	1,849	1,248	601	394
Contractual services	3,720	7,720	5,267	2,453	2,689
Tourist/customer relations	9,950	9,950	8,201	1,749	40
Other	21,025	25,025	16,452	8,573	9,595
	<u>430,630</u>	<u>432,907</u>	<u>379,315</u>	<u>53,592</u>	<u>334,348</u>
Small Business Support Services:					
Personnel costs	50,513	50,882	14,432	36,450	49,979
Telephone	180	180	18	162	16
Printing and postage	2,644	2,644	-	2,644	3,998
Other	268	268	-	268	-
	<u>53,605</u>	<u>53,974</u>	<u>14,450</u>	<u>39,524</u>	<u>53,993</u>
Mailroom:					
Personnel costs	81,226	82,824	57,539	25,285	-
Transportation	5,500	6,500	4,935	1,565	-
Materials and supplies	1,881	1,781	1,422	359	-
Telephone	250	250	34	216	-

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
General Fund - City of Lafayette

Budgetary Comparison Schedule - Detail of Expenditures (Continued)
For the Year Ended October 31, 2022
With Comparative Actual Amounts for the Year Ended October 31, 2021

	2022		Actual	Variance with Final Budget Positive (Negative)	2021 Actual
	Original Budget	Final Budget			
Mailroom (continued):					
Printing and postage	1,962	2,062	1,797	265	-
Other	180	180	-	180	-
	<u>90,999</u>	<u>93,597</u>	<u>65,727</u>	<u>27,870</u>	<u>-</u>
Total Chief Administrative Office	<u>1,811,343</u>	<u>1,872,238</u>	<u>1,597,100</u>	<u>275,138</u>	<u>1,579,035</u>
Total Mayor-President's Office	<u>2,797,821</u>	<u>2,997,557</u>	<u>2,579,192</u>	<u>418,365</u>	<u>2,599,574</u>
City Court -					
Operations:					
Personnel costs	2,347,486	2,339,199	2,107,283	231,916	2,306,669
Transportation	499	499	280	219	254
Materials and supplies	19,500	20,623	19,956	667	8,681
Telephone and utilities	57,600	77,944	68,975	8,969	54,285
Maintenance	5,000	4,656	4,445	211	2,557
Contractual services	1,040	1,040	529	511	590
Printing and postage	10,600	11,753	11,591	162	4,500
Other	279,615	283,220	283,627	(407)	150,419
	<u>2,721,340</u>	<u>2,738,934</u>	<u>2,496,686</u>	<u>242,248</u>	<u>2,527,955</u>
City Marshal:					
Personnel costs	1,838,128	1,991,152	1,932,821	58,331	1,845,539
Transportation	108,000	178,810	173,801	5,009	109,697
Telephone	900	900	606	294	569
Training	25,920	25,920	16,394	9,526	23,268
Other	100,800	100,800	97,943	2,857	98,864
	<u>2,073,748</u>	<u>2,297,582</u>	<u>2,221,565</u>	<u>76,017</u>	<u>2,077,937</u>
Total City Court	<u>4,795,088</u>	<u>5,036,516</u>	<u>4,718,251</u>	<u>318,265</u>	<u>4,605,892</u>
Legal Department -					
Personnel costs	351,078	296,339	268,130	28,209	230,957
Materials and supplies	12,178	12,178	4,176	8,002	6,127
Telephone	1,080	1,080	142	938	126
Contractual services	166,180	166,180	161,327	4,853	154,178
Printing and binding	845	845	469	376	672
Professional fees	1,600,000	1,657,000	1,795,916	(138,916)	1,846,997
Other	3,869	3,869	2,365	1,504	10,509
Total Legal Department	<u>2,135,230</u>	<u>2,137,491</u>	<u>2,232,525</u>	<u>(95,034)</u>	<u>2,249,566</u>
Total Elected Officials	<u>10,930,702</u>	<u>11,528,760</u>	<u>10,742,816</u>	<u>785,944</u>	<u>10,540,418</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
General Fund - City of Lafayette

Budgetary Comparison Schedule - Detail of Expenditures (Continued)
For the Year Ended October 31, 2022
With Comparative Actual Amounts for the Year Ended October 31, 2021

	2022			Variance with Final Budget Positive (Negative)	2021 Actual
	Original Budget	Final Budget	Actual		
Office of Finance and Management:					
Chief Financial Officer -					
Personnel costs	603,116	607,171	627,496	(20,325)	560,609
Training	4,500	4,500	2,106	2,394	2,169
Materials and supplies	1,553	1,490	1,263	227	1,064
Telephone	2,162	3,575	3,291	284	2,218
Travel and meetings	433	433	180	253	258
Printing and postage	414	414	126	288	228
Vehicle subsidy leases	6,200	6,200	6,023	177	6,000
Dues and licenses	1,775	2,435	2,435	-	1,745
Uninsured losses	3,625	4,673	4,673	-	4,255
Other	2,686	676	359	317	277
	<u>626,464</u>	<u>631,567</u>	<u>647,952</u>	<u>(16,385)</u>	<u>578,823</u>
Accounting -					
Personnel costs	1,961,770	1,969,797	1,862,860	106,937	2,004,172
Training	10,000	10,000	7,745	2,255	3,115
Materials and supplies	15,000	15,000	12,166	2,834	13,763
Telephone	1,530	1,695	1,663	32	1,623
Printing and postage	20,158	31,158	31,762	(604)	22,531
Contractual services	4,081	4,081	3,548	533	3,481
Other	2,725	3,260	2,658	602	1,633
	<u>2,015,264</u>	<u>2,034,991</u>	<u>1,922,402</u>	<u>112,589</u>	<u>2,050,318</u>
Budget Management -					
Personnel costs	609,241	613,526	614,349	(823)	590,886
Training	1,500	1,184	1,184	-	1,433
Materials and supplies	842	579	422	157	313
Telephone	180	180	169	11	159
Printing and postage	4,225	5,029	3,475	1,554	2,763
Contractual services	890	665	665	-	665
	<u>616,878</u>	<u>621,163</u>	<u>620,264</u>	<u>899</u>	<u>596,219</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
General Fund - City of Lafayette

Budgetary Comparison Schedule - Detail of Expenditures (Continued)
For the Year Ended October 31, 2022
With Comparative Actual Amounts for the Year Ended October 31, 2021

	2022				
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2021 Actual
Purchasing and Property Management -					
Personnel costs	702,245	712,041	642,906	69,135	660,958
Transportation	2,584	2,584	616	1,968	1,573
Training	1,500	1,500	240	1,260	240
Materials and supplies	6,937	6,937	6,384	553	6,648
Telephone	2,700	2,700	2,568	132	2,746
Printing and postage	6,252	6,252	3,348	2,904	1,217
Other	432	432	390	42	88
	<u>722,650</u>	<u>732,446</u>	<u>656,452</u>	<u>75,994</u>	<u>673,470</u>
Risk Management -					
Personnel costs	238,501	258,269	256,132	2,137	241,880
Contractual services	80,000	58,400	43,404	14,996	15,590
Materials and supplies	3,326	3,326	2,656	670	3,035
Printing and postage	3,102	4,102	3,207	895	1,080
Telephone	3,060	3,060	3,059	1	1,589
Training	2,000	2,600	2,143	457	175
Transportation	6,390	8,290	6,271	2,019	2,644
Uniforms	228	228	-	228	-
Uninsured losses	4,610	3,412	3,412	-	2,808
Other	2,050	2,050	925	1,125	1,310
	<u>343,267</u>	<u>343,737</u>	<u>321,209</u>	<u>22,528</u>	<u>270,111</u>
General Accounts -					
External appropriations	1,916,265	1,927,907	1,870,513	57,394	1,830,815
Duplication costs	46,245	45,045	831	44,214	24,862
Professional services	76,600	76,600	66,590	10,010	62,800
MERS settlement	-	548,033	547,534	499	-
Unemployment compensation	65,000	65,000	37,643	27,357	8,486
Insurance and bonds	269,696	269,696	233,028	36,668	205,571
Dues and licenses	26,000	27,200	27,132	68	13,217
Utilities - street lighting	1,855,000	2,221,600	2,228,691	(7,091)	1,927,699
Group insurance - retirees	462,737	462,737	462,737	-	447,090
Other	57,667	57,667	14,693	42,974	10,284
Election	50,000	68,000	13,151	54,849	54,220
	<u>4,825,210</u>	<u>5,769,485</u>	<u>5,502,543</u>	<u>266,942</u>	<u>4,585,044</u>
Total Office of Finance and Management	<u>9,149,733</u>	<u>10,133,389</u>	<u>9,670,822</u>	<u>462,567</u>	<u>8,753,985</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
General Fund - City of Lafayette

Budgetary Comparison Schedule - Detail of Expenditures (Continued)
For the Year Ended October 31, 2022
With Comparative Actual Amounts for the Year Ended October 31, 2021

	2022			Variance with Final Budget Positive (Negative)	2021 Actual
	Original Budget	Final Budget	Actual		
Department of Information Services and Technology:					
Chief Information Officer:					
Personnel costs	3,213,538	3,234,818	3,027,797	207,021	2,991,255
Training	126,315	126,315	44,068	82,247	21,603
Materials and supplies	14,840	14,840	12,285	2,555	14,722
Telephone	478,051	518,051	491,994	26,057	472,057
Travel and meetings	864	864	190	674	176
Vehicle subsidy leases	6,000	6,000	6,023	(23)	6,000
Printing and postage	946	2,946	783	2,163	257
Professional services	1,401,024	1,471,024	2,043,152	(572,128)	1,886,335
Maintenance	215,567	215,567	89,236	126,331	145,003
Publications and recording	800	800	-	800	159
Other	28,970	19,927	14,262	5,665	2,548
	<u>5,486,915</u>	<u>5,611,152</u>	<u>5,729,790</u>	<u>(118,638)</u>	<u>5,540,115</u>
Communications:					
Personnel costs	189,380	191,104	142,687	48,417	212,740
Transportation	-	-	-	-	3,959
Materials and supplies	100	100	39	61	357
Telephone	90	90	71	19	116
Printing and postage	30	30	2,673	(2,643)	1,419
Other	100	3,600	-	3,600	78
	<u>189,700</u>	<u>194,924</u>	<u>145,470</u>	<u>49,454</u>	<u>218,669</u>
Records Management:					
Personnel costs	117,972	118,788	118,767	21	116,336
Training	5,000	5,000	3,648	1,352	-
Materials and supplies	500	500	52	448	219
Telephone	450	450	2	448	11
Transportation	470	428	587	(159)	-
Other	1,200	1,200	-	1,200	248
	<u>125,592</u>	<u>126,366</u>	<u>123,056</u>	<u>3,310</u>	<u>116,814</u>
Total Department of Information Services and Technology	<u>5,802,207</u>	<u>5,932,442</u>	<u>5,998,316</u>	<u>(65,874)</u>	<u>5,875,598</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
General Fund - City of Lafayette

Budgetary Comparison Schedule - Detail of Expenditures (Continued)
For the Year Ended October 31, 2022
With Comparative Actual Amounts for the Year Ended October 31, 2021

	2022			Variance with Final Budget Positive (Negative)	2021 Actual
	Original Budget	Final Budget	Actual		
Police Department:					
Personnel costs	32,874,024	33,744,564	31,790,992	1,953,572	32,545,197
Contractual services	617,072	827,929	754,491	73,438	550,537
Coroner's fees	143,567	103,567	105,178	(1,611)	128,468
Transportation	1,350,000	2,092,300	2,090,747	1,553	1,591,550
Materials and supplies	376,150	397,836	345,593	52,243	324,610
Municipal dues	10,000	10,000	6,947	3,053	13,892
Telephone and utilities	709,540	960,340	920,680	39,660	746,082
Travel and meetings	23,857	20,577	2,652	17,925	2,274
Printing and postage	9,504	13,204	12,014	1,190	8,704
Maintenance	231,188	223,688	166,393	57,295	189,582
External appropriations	350,000	473,124	466,137	6,987	47,003
Other	196,629	204,942	142,560	62,382	154,483
Professional services	111,340	71,340	40,230	31,110	47,800
Rent	3,994	3,994	-	3,994	3,993
Undercover investigation	22,334	7,334	6,283	1,051	16,212
Training	738,358	699,358	540,641	158,717	996,767
Uniforms	185,955	205,955	189,141	16,814	122,234
Uninsured losses	1,766,317	1,563,419	1,563,419	-	3,706,819
Vehicle subsidy leases	80,750	80,750	53,049	27,701	80,074
Total Police Department	<u>39,800,579</u>	<u>41,704,221</u>	<u>39,197,147</u>	<u>2,507,074</u>	<u>41,276,281</u>
Fire Department:					
Personnel costs	26,654,041	27,726,101	27,201,310	524,791	27,521,772
Training	76,640	77,337	71,980	5,357	37,582
Transportation	727,067	849,767	800,694	49,073	676,020
Materials and supplies	128,109	133,522	107,448	26,074	84,975
Maintenance	106,117	101,597	85,724	15,873	79,992
Telephone and utilities	329,679	353,179	311,809	41,370	312,295
Travel and meetings	3,244	9,744	5,561	4,183	1,913
Printing and postage	4,001	4,809	3,497	1,312	2,499
Tourist/customer relations	9,327	8,798	8,265	533	2,355
Professional services	96,882	102,882	89,526	13,356	245,964
Other	63,933	64,164	65,024	(860)	62,094
Uniforms	114,000	125,500	83,538	41,962	74,421
Uninsured losses	498,774	748,502	748,502	-	295,513
Total Fire Department	<u>28,811,814</u>	<u>30,305,902</u>	<u>29,582,878</u>	<u>723,024</u>	<u>29,397,395</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
General Fund - City of Lafayette

Budgetary Comparison Schedule - Detail of Expenditures (Continued)
For the Year Ended October 31, 2022
With Comparative Actual Amounts for the Year Ended October 31, 2021

	2022			Variance with Final Budget Positive (Negative)	2021 Actual
	Original Budget	Final Budget	Actual		
Public Works:					
Facility Maintenance -					
Personnel costs	945,159	934,747	886,391	48,356	885,542
Materials and supplies	200,009	198,509	191,798	6,711	185,746
Telephone and utilities	418,000	551,100	479,723	71,377	352,940
Maintenance	413,974	2,291,282	2,081,672	209,610	1,759,449
Transportation	36,158	75,508	55,950	19,558	32,457
Professional services	163,002	191,964	227,785	(35,821)	155,461
Uniforms	2,612	1,612	1,363	249	462
Printing and postage	108	-	-	-	97
Other	28,934	25,329	21,865	3,464	38,478
	<u>2,207,956</u>	<u>4,270,051</u>	<u>3,946,547</u>	<u>323,504</u>	<u>3,410,632</u>
Traffic and Transit -					
Personnel costs	1,622,350	1,591,345	1,490,653	100,692	1,461,489
Training	14,260	9,984	9,771	213	15,476
Transportation	71,418	110,825	104,935	5,890	89,595
Materials and supplies	14,145	14,670	13,459	1,211	12,803
Telephone and utilities	309,610	363,110	355,332	7,778	315,700
Printing and postage	863	5,539	3,602	1,937	2,328
Uniforms	7,587	7,087	5,867	1,220	3,120
Maintenance	5,011	2,829	2,160	669	1,329
Professional services	26,857	40,857	38,473	2,384	11,741
Uninsured losses	85,777	78,549	78,549	-	137,667
Other	1,446	1,446	245	1,201	150
	<u>2,159,324</u>	<u>2,226,241</u>	<u>2,103,046</u>	<u>123,195</u>	<u>2,051,398</u>
 Total Public Works	 <u>4,367,280</u>	 <u>6,496,292</u>	 <u>6,049,593</u>	 <u>446,699</u>	 <u>5,462,030</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
General Fund - City of Lafayette

Budgetary Comparison Schedule - Detail of Expenditures (Continued)
For the Year Ended October 31, 2022
With Comparative Actual Amounts for the Year Ended October 31, 2021

	2022			Variance with Final Budget Positive (Negative)	2021 Actual
	Original Budget	Final Budget	Actual		
Community Development Department:					
Administration -					
External appropriations	407,399	434,715	433,237	1,478	636,225
Personnel costs	166,634	155,783	133,373	22,410	153,399
Materials and supplies	550	10,550	7,513	3,037	925
Telephone	360	360	42	318	364
Vehicle subsidy leases	-	-	-	-	3,923
Uninsured losses	23,250	29,097	29,097	-	57,694
Other	3,285	3,285	2,793	492	10,973
	<u>601,478</u>	<u>633,790</u>	<u>606,055</u>	<u>27,735</u>	<u>863,503</u>
Senior Center -					
Personnel costs	87,034	87,692	97,671	(9,979)	107,372
Transportation	2,223	2,423	2,392	31	3,111
Materials and supplies	1,728	1,306	567	739	431
Telephone and utilities	20,162	32,956	32,155	801	18,495
Printing and postage	600	634	475	159	370
Maintenance	9,504	4,398	3,356	1,042	4,034
Contractual services	2,909	2,909	2,279	630	1,969
Other	-	2,000	237	1,763	-
	<u>124,160</u>	<u>134,318</u>	<u>139,132</u>	<u>(4,814)</u>	<u>135,782</u>
Government and Business Relations -					
Personnel costs	57,649	58,050	46,318	11,732	33,349
Training	129	129	15	114	-
Materials and supplies	647	647	326	321	578
Printing and postage	108	108	45	63	-
	<u>58,533</u>	<u>58,934</u>	<u>46,704</u>	<u>12,230</u>	<u>33,927</u>
 Total Community Development Department	 <u>784,171</u>	 <u>827,042</u>	 <u>791,891</u>	 <u>35,151</u>	 <u>1,033,212</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
General Fund - City of Lafayette

Budgetary Comparison Schedule - Detail of Expenditures (Continued)
For the Year Ended October 31, 2022
With Comparative Actual Amounts for the Year Ended October 31, 2021

	2022			Variance with Final Budget Positive (Negative)	2021 Actual
	Original Budget	Final Budget	Actual		
Development and Planning:					
Personnel costs	316,965	348,694	329,228	19,466	293,003
Transportation	2,700	2,700	591	2,109	476
Materials and supplies	9,320	14,920	13,285	1,635	4,816
Telephone	900	1,500	1,310	190	1,278
Printing and postage	4,024	5,624	4,425	1,199	3,717
Other	6,802	6,385	2,308	4,077	2,346
	<u>340,711</u>	<u>379,823</u>	<u>351,147</u>	<u>28,676</u>	<u>305,636</u>
Municipal Civil Service:					
Personnel costs	563,325	566,731	548,546	18,185	548,711
Materials and supplies	1,209	1,559	1,291	268	894
Telephone	270	270	138	132	127
Printing and postage	1,894	2,014	1,434	580	1,209
Publication and recordation	1,250	900	-	900	-
Legal fees	28,000	50,000	37,130	12,870	31,090
Vehicle subsidy leases	6,000	6,000	6,023	(23)	6,000
Other	2,103	1,733	338	1,395	1,026
	<u>604,051</u>	<u>629,207</u>	<u>594,900</u>	<u>34,307</u>	<u>589,057</u>
Debt Service:					
Principal	-	1,636	1,636	-	-
Interest	-	2,357	2,357	-	-
	<u>-</u>	<u>3,993</u>	<u>3,993</u>	<u>-</u>	<u>-</u>
 Total expenditures	 <u>\$ 100,591,248</u>	 <u>\$ 107,941,071</u>	 <u>\$ 102,983,503</u>	 <u>\$ 4,957,568</u>	 <u>\$ 103,233,612</u>



Lafayette
CONSOLIDATED GOVERNMENT

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
General Fund - Lafayette Parish

Budgetary Comparison Schedule
For the Year Ended October 31, 2022
With Comparative Actual Amounts for the Year Ended October 31, 2021

	2022			Variance with Final Budget Positive (Negative)	2021 Actual
	Original Budget	Final Budget	Actual		
Revenues:					
Taxes -					
Ad valorem	\$ 4,133,785	\$ 4,295,706	\$ 4,216,117	\$ (79,589)	\$ 4,176,983
Sales and use	6,010,110	6,252,883	7,057,164	804,281	6,373,263
Other	1,580,362	1,383,950	1,239,331	(144,619)	1,067,767
Licenses and permits	520,568	522,367	577,609	55,242	564,817
Intergovernmental -					
State shared revenue	359,666	359,666	403,701	44,035	286,963
Other	120,633	120,633	143,967	23,334	102,810
Charges for services	927,402	888,693	861,461	(27,232)	843,756
Fines and forfeits	29,108	20,000	17,236	(2,764)	28,382
Investment earnings	11,143	11,143	(315,580)	(326,723)	-
Miscellaneous	535	535	11,847	11,312	406,576
Total revenues	<u>13,693,312</u>	<u>13,855,576</u>	<u>14,212,853</u>	<u>357,277</u>	<u>13,851,317</u>
Expenditures:					
Current -					
General government	6,160,576	6,376,960	5,987,569	389,391	5,552,648
Public safety	1,582,276	1,509,288	1,078,518	430,770	865,638
Public works	60,000	100,000	69,000	31,000	-
Culture and recreation	-	84,636	-	84,636	60,000
Health and welfare	41,827	41,827	41,827	-	41,826
Economic opportunity	67,253	67,672	59,281	8,391	65,234
Total expenditures	<u>7,911,932</u>	<u>8,180,383</u>	<u>7,236,195</u>	<u>944,188</u>	<u>6,585,346</u>
Excess of revenues over expenditures	<u>5,781,380</u>	<u>5,675,193</u>	<u>6,976,658</u>	<u>1,301,465</u>	<u>7,265,971</u>
Other financing sources (uses):					
Transfers in	-	79,571	99,051	19,480	87,860
Transfers out	(1,767,070)	(2,093,310)	(3,379,868)	(1,286,558)	(1,213,508)
Internal transfers	(3,945,096)	(4,048,044)	(3,711,440)	336,604	(3,822,550)
Total other financing sources (uses)	<u>(5,712,166)</u>	<u>(6,061,783)</u>	<u>(6,992,257)</u>	<u>(930,474)</u>	<u>(4,948,198)</u>
Net change in fund balance	69,214	(386,590)	(15,599)	370,991	2,317,773
Fund balance, beginning	<u>4,232,476</u>	<u>4,232,476</u>	<u>4,232,476</u>	-	<u>1,914,703</u>
Fund balance, ending	<u>\$ 4,301,690</u>	<u>\$ 3,845,886</u>	<u>\$ 4,216,877</u>	<u>\$ 370,991</u>	<u>\$ 4,232,476</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
General Fund - Lafayette Parish

Budgetary Comparison Schedule - Detail of Expenditures
For the Year Ended October 31, 2022
With Comparative Actual Amounts for the Year Ended October 31, 2021

	2022				
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2021 Actual
Elected Officials:					
Parish Council -					
General government -					
Personnel costs	\$ 159,072	\$ 160,295	\$ 160,744	\$ (449)	\$ 159,147
Materials and supplies	1,500	1,500	-	1,500	202
Telephone	6,000	6,000	792	5,208	-
Publication and recordation	38,825	38,825	19,293	19,532	18,115
Travel and meetings	3,600	3,600	3,085	515	900
Printing and postage	11,675	11,675	2,873	8,802	4,084
Tourist promotion	4,500	4,500	-	4,500	135
Other	29,000	29,000	7,560	21,440	-
	<u>254,172</u>	<u>255,395</u>	<u>194,347</u>	<u>61,048</u>	<u>182,583</u>
District Courts Judges -					
General government -					
Personnel costs	1,285,761	1,292,861	1,283,657	9,204	1,258,509
Contractual services	166,800	166,800	131,576	35,224	124,286
Repairs and maintenance	8,000	8,000	6,500	1,500	10,128
Insurance	14,700	14,700	3,953	10,747	6,236
Other	4,100	6,391	5,542	849	4,675
	<u>1,479,361</u>	<u>1,488,752</u>	<u>1,431,228</u>	<u>57,524</u>	<u>1,403,834</u>
District Attorney -					
General government:					
Personnel costs	647,967	589,823	635,598	(45,775)	564,748
Insurance	1,479	1,479	1,511	(32)	1,033
	<u>649,446</u>	<u>591,302</u>	<u>637,109</u>	<u>(45,807)</u>	<u>565,781</u>
Justice of the Peace and Constables -					
General government:					
Personnel costs	176,439	177,972	176,741	1,231	174,693
Training	12,000	12,000	2,332	9,668	605
Supplies and materials	640	640	-	640	-
	<u>189,079</u>	<u>190,612</u>	<u>179,073</u>	<u>11,539</u>	<u>175,298</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
General Fund - Lafayette Parish

Budgetary Comparison Schedule - Detail of Expenditures (Continued)
For the Year Ended October 31, 2022
With Comparative Actual Amounts for the Year Ended October 31, 2021

	2022		Actual	Variance with	2021 Actual
	Original Budget	Final Budget		Final Budget Positive (Negative)	
Registrar of Voters -					
General government:					
Personnel costs	199,515	204,491	159,246	45,245	157,790
Telephone	7,404	7,649	7,647	2	7,169
Vehicle subsidy leases	5,400	5,400	5,361	39	5,340
Materials and supplies	6,774	6,774	3,367	3,407	4,908
Other	89,290	118,386	26,945	91,441	43,453
	<u>308,383</u>	<u>342,700</u>	<u>202,566</u>	<u>140,134</u>	<u>218,660</u>
 Total Elected Officials	 <u>2,880,441</u>	 <u>2,868,761</u>	 <u>2,644,323</u>	 <u>224,438</u>	 <u>2,546,156</u>
 Office of Finance and Management:					
General Accounts -					
General government:					
Dues and subscriptions	17,000	17,000	21,114	(4,114)	16,682
Publication and recordation	10,400	10,400	8,171	2,229	6,275
Printing and binding	795	795	-	795	-
Charges for collection	202,818	203,089	193,201	9,888	192,972
External appropriations	2,658,747	2,720,308	2,667,910	52,398	2,497,942
Group insurance	33,859	33,859	33,859	-	41,112
MERS settlement	-	140,801	140,673	128	-
Other	191,891	201,053	106,362	94,691	94,047
Street lighting	36,000	52,269	47,722	4,547	37,385
Public safety -					
Office of Emergency					
Preparedness	73,000	84,642	71,172	13,470	41,754
Contractual services - sheriff	45,000	45,000	41,072	3,928	41,752
Health and welfare -					
Parish Service Officer	41,827	41,827	41,827	-	41,826
Total Office of Finance and Management	<u>3,311,337</u>	<u>3,551,043</u>	<u>3,373,083</u>	<u>177,960</u>	<u>3,011,747</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
General Fund - Lafayette Parish

Budgetary Comparison Schedule - Detail of Expenditures (Continued)
For the Year Ended October 31, 2022
With Comparative Actual Amounts for the Year Ended October 31, 2021

	2022				
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2021 Actual
Parishwide Fire Protection:					
Transportation	22,959	-	-	-	22,304
PFP PS - other	648,631	600,000	186,628	413,372	-
2% fire insurance rebate -					
Milton	38,633	72,353	72,353	-	38,632
Judice	39,494	73,991	73,991	-	39,494
Carencro	82,219	155,256	155,256	-	82,219
Duson	12,893	23,619	23,619	-	12,892
Scott	85,040	160,621	160,621	-	85,040
Broussard	62,413	117,584	117,584	-	62,413
Youngsville	93,242	176,222	176,222	-	93,241
External appropriations -					
Milton	73,500	-	-	-	63,933
Judice	73,500	-	-	-	61,576
Carencro	42,188	-	-	-	42,188
Duson	57,000	-	-	-	45,636
Scott	42,188	-	-	-	42,188
Broussard	42,188	-	-	-	42,188
Youngsville	42,188	-	-	-	42,188
Tower rental	6,000	-	-	-	6,000
Total Parishwide Fire Protection	<u>1,464,276</u>	<u>1,379,646</u>	<u>966,274</u>	<u>413,372</u>	<u>782,132</u>
Department of Public Works:					
Planning -					
Materials and supplies	60,000	60,000	49,000	11,000	-
Other	-	40,000	20,000	20,000	-
Total Public Works	<u>60,000</u>	<u>100,000</u>	<u>69,000</u>	<u>31,000</u>	<u>-</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
General Fund - Lafayette Parish

Budgetary Comparison Schedule - Detail of Expenditures (Continued)
For the Year Ended October 31, 2022
With Comparative Actual Amounts for the Year Ended October 31, 2021

	2022			Variance with Final Budget Positive (Negative)	2021 Actual
	Original Budget	Final Budget	Actual		
Parks and Recreation Department:					
Operations and Maintenance -					
Culture and recreation:					
Equipment purchases	-	84,636	-	84,636	60,000
Community Development Department:					
Federal Programs Administration -					
Economic opportunity:					
Personnel costs	65,773	66,192	58,735	7,457	64,653
Telephone and utilities	200	200	27	173	27
Other	1,280	1,280	519	761	554
Total Community Development Department	<u>67,253</u>	<u>67,672</u>	<u>59,281</u>	<u>8,391</u>	<u>65,234</u>
Others:					
County Agent -					
General government:					
Transportation	2,871	3,071	2,945	126	2,314
Telephone	12,500	12,300	9,182	3,118	9,421
Repairs and maintenance	140	140	-	140	-
Materials and supplies	3,200	3,200	3,188	12	1,190
Office expense	1,914	1,914	1,037	877	1,039
Contractual services	108,000	108,000	107,882	118	106,113
Total Others	<u>128,625</u>	<u>128,625</u>	<u>124,234</u>	<u>4,391</u>	<u>120,077</u>
Total expenditures	<u>\$7,911,932</u>	<u>\$8,180,383</u>	<u>\$7,236,195</u>	<u>\$ 944,188</u>	<u>\$6,585,346</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
Nonmajor Governmental Funds

Combining Balance Sheet - By Fund Type
October 31, 2022
With Comparative Totals for October 31, 2021

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Totals	
				2022	2021
ASSETS					
Cash and interest-bearing deposits	\$ 27,541,769	\$ 6,143,371	\$ 7,783,707	\$ 41,468,847	\$ 42,965,451
Investments	74,692,740	25,132,596	27,898,996	127,724,332	191,495,586
Accounts receivable, net	1,141,418	-	-	1,141,418	758,685
Loans receivable	2,521,537	-	-	2,521,537	2,755,426
Allowance for uncollectible loans	(220,179)	-	-	(220,179)	(192,486)
Assessments receivable	-	25,786	-	25,786	28,663
Accrued interest receivable	351,396	88,272	125,763	565,431	751,796
Due from other funds	2,076,172	1,171,886	15,606	3,263,664	4,005,392
Due from other governmental agencies	38,806,875	-	-	38,806,875	20,892,938
Leases receivable, current	80,254	-	-	80,254	-
Leases receivable, long-term	718,827	-	-	718,827	-
Inventories, at cost	30,574	-	-	30,574	26,230
Prepaid items	232,276	-	-	232,276	69,846
Total assets	<u>\$ 147,973,659</u>	<u>\$ 32,561,911</u>	<u>\$ 35,824,072</u>	<u>\$ 216,359,642</u>	<u>\$ 263,557,527</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities:					
Cash overdraft	\$ 25,980,204	\$ -	\$ -	\$ 25,980,204	\$ 6,213,832
Accounts payable	4,660,052	-	-	4,660,052	4,195,056
Accrued salaries and benefits	973,239	-	-	973,239	920,236
Contracts payable	-	-	2,044,042	2,044,042	4,249,292
Retainage payable	1,299,207	-	1,710,759	3,009,966	2,096,107
Other payables	368,958	-	-	368,958	203,180
Due to other funds	11,430,585	2,357,587	5,864	13,794,036	15,368,128
Due to other governmental agencies	839	-	-	839	-
Unearned revenue	5,865,072	-	-	5,865,072	46,296,158
Total liabilities	<u>50,578,156</u>	<u>2,357,587</u>	<u>3,760,665</u>	<u>56,696,408</u>	<u>79,541,989</u>
Deferred inflows of resources - leases	873,335	-	-	873,335	-
Fund balances:					
Nonspendable -					
Inventories	30,574	-	-	30,574	26,230
Prepaid items	214,372	-	-	214,372	69,846
Restricted -					
Capital expenditures	47,677,012	-	32,063,407	79,740,419	93,643,019
Debt service	-	30,204,324	-	30,204,324	31,364,008
Operations and maintenance	45,781,531	-	-	45,781,531	55,975,711
Purpose of grantors and donors	2,805,181	-	-	2,805,181	2,923,304
Committed -					
Operations and maintenance	13,498	-	-	13,498	13,420
Total fund balances	<u>96,522,168</u>	<u>30,204,324</u>	<u>32,063,407</u>	<u>158,789,899</u>	<u>184,015,538</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 147,973,659</u>	<u>\$ 32,561,911</u>	<u>\$ 35,824,072</u>	<u>\$ 216,359,642</u>	<u>\$ 263,557,527</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended October 31, 2022
With Comparative Actual Amounts for the Year Ended October 31, 2021

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Totals	
				2022	2021
Revenues:					
Taxes -					
Ad valorem	\$ 52,658,698	\$ 4,073,464	\$ -	\$ 56,732,162	\$ 56,295,684
Sales and use	3,603,008	24,844,583	-	28,447,591	28,491,641
Licenses and permits	3,216,649	-	-	3,216,649	3,372,261
Intergovernmental -					
Federal grants	22,337,314	-	-	22,337,314	26,879,006
State funds:					
Parish transportation funds	1,595,612	-	-	1,595,612	1,410,147
State shared revenue	1,413,250	-	-	1,413,250	1,373,492
Grants	40,255,009	-	-	40,255,009	1,755,065
Other	834,566	-	15,700,000	16,534,566	912,016
Charges for services	8,378,070	-	-	8,378,070	5,786,773
Fines and forfeits	825,822	-	-	825,822	869,224
Investment earnings	(420,873)	(328,970)	(250,933)	(1,000,776)	267,131
Miscellaneous	477,758	-	-	477,758	561,081
Total revenues	<u>135,174,883</u>	<u>28,589,077</u>	<u>15,449,067</u>	<u>179,213,027</u>	<u>127,973,521</u>
Expenditures:					
Current -					
General government	15,801,154	147,230	248,830	16,197,214	17,370,344
Public safety	15,392,008	-	-	15,392,008	11,851,590
Public works	23,016,720	-	-	23,016,720	27,913,934
Urban redevelopment and housing	16,950,252	-	-	16,950,252	12,088,785
Culture and recreation	22,625,213	-	-	22,625,213	21,657,283
Health and welfare	1,163,279	-	-	1,163,279	1,019,275
Economic opportunity	182,800	-	-	182,800	266,065
Economic development and assistance	1,784,783	-	-	1,784,783	851,246
Debt service -					
Principal retirement	56,220	19,690,000	-	19,746,220	20,895,000
Interest and fiscal charges	7,085	10,174,910	-	10,181,995	10,916,471
Debt issuance costs	-	-	-	-	348,166
Capital outlay	68,048,390	-	18,778,060	86,826,450	35,484,275
Total expenditures	<u>165,027,904</u>	<u>30,012,140</u>	<u>19,026,890</u>	<u>214,066,934</u>	<u>160,662,434</u>
Deficiency of revenues over expenditures	<u>(29,853,021)</u>	<u>(1,423,063)</u>	<u>(3,577,823)</u>	<u>(34,853,907)</u>	<u>(32,688,913)</u>
Other financing sources (uses):					
Issuance of refunding debt	-	-	-	-	20,185,000
Premium on issuance of debt	-	-	-	-	3,939,125
Payment to refunded bond escrow agent	-	-	-	-	(23,809,556)
Transfers in	25,289,210	881,297	-	26,170,507	21,999,774
Transfers out	(12,816,864)	(617,918)	(3,000,000)	(16,434,782)	(16,305,350)
Total other financing sources (uses)	<u>12,472,346</u>	<u>263,379</u>	<u>(3,000,000)</u>	<u>9,735,725</u>	<u>6,008,993</u>
Net change in fund balances	(17,380,675)	(1,159,684)	(6,577,823)	(25,118,182)	(26,679,920)
Fund balances, beginning, as restated	113,902,843	31,364,008	38,641,230	183,908,081	210,695,458
Fund balances, ending	<u>\$ 96,522,168</u>	<u>\$ 30,204,324</u>	<u>\$ 32,063,407</u>	<u>\$ 158,789,899</u>	<u>\$ 184,015,538</u>

**Nonmajor
Special Revenue Funds**

Nonmajor Governmental Funds

Special Revenue Funds

Special Revenue funds account for and report the proceeds of specific revenue sources that are legally restricted for specific purposes other than debt service or capital projects.

City Street, Road & Alley Fund – this fund accounts for proceeds of ad valorem taxes assessed by the City and any interest earned on these funds to cover the costs of maintaining and improving the roads and bridges in the City.

Road and Bridge Maintenance - this fund accounts for proceeds of ad valorem taxes assessed by the Parish, State's Parish Transportation funds, state shared revenue, and any interest earned on these funds to cover the costs of maintaining and improving the roads and bridges in the City and the Parish.

Parishwide Drainage Maintenance - this fund accounts for proceeds of ad valorem taxes assessed by the Parish, state shared revenue, and interest earned on these funds to cover the costs of improving and maintaining drainage throughout Lafayette Parish.

Adult Correctional Facility Maintenance - this fund accounts for proceeds of ad valorem taxes, state shared revenue, and interest earned on these funds to cover the costs of operating and maintaining the Adult Correctional Facility in the Parish.

Courthouse and Jail Maintenance - this fund accounts for proceeds of ad valorem taxes assessed by the Parish, state shared revenue, and interest earned on these funds. These revenues are dedicated to the courthouse and jail in the Parish for operations and maintenance costs.

Juvenile Detention Home Maintenance - this fund accounts for ad valorem taxes assessed by the Parish, collection and disbursement of various federal and state grants, state shared revenue, charges for services, and any interest earned on these funds. Revenues are dedicated to covering the cost of operating, improving, and maintaining the Juvenile Detention Home.

Combined Public Health - this fund accounts for ad valorem taxes assessed by the Parish, collection and disbursement of those taxes to funds dedicated to operating and maintaining the Health Unit, Animal Shelter and Care Center, Coroner, and Mosquito Abatement and Control.

Health Unit Maintenance – this fund is dedicated to operating and maintaining the Health Unit. Funding is provided by ad valorem taxes assessed by the Parish through the Combined Public Health millage.

Mosquito Abatement and Control – this fund is dedicated for the purpose of controlling mosquitoes and other arthropods. Funding is provided by ad valorem taxes assessed by the Parish through the Combined Public Health millage.

Storm Water Management – this fund accounts for proceeds of ad valorem taxes assessed by the Parish to cover the cost of improving and maintaining flood prone drainage areas.

Cultural Economy – this fund accounts for proceeds of ad valorem taxes assessed by the Parish to grow the economy through Culture, Recreation, Entertainment, Arts, Tourism, and Economy.

Nonmajor Governmental Funds

Special Revenue Funds (Continued)

Parishwide Street, Drainage, and Bridge – this fund is used for the purposes of construction, improvement, operation, and maintenance of road, bridges, and drainage throughout Lafayette Parish. The funding is provided by an \$8 million library millage rededication approved by the voters in 2019.

Parishwide Parks & Recreation – this fund is used for the purposes of construction, improvement, operation, and maintenance of parks and recreation facilities throughout Lafayette Parish. The funding is provided by an \$2 million library millage rededication approved by the voters in 2019.

Parishwide Fire Protection – this fund is used for the purposes of improvement and operation of volunteer fire departments and fire protection throughout Lafayette Parish. The funding is provided by rededications of the Parishwide Combined Public Health Millage approved by the voters.

Lafayette Parish Public Library - this fund accounts for proceeds of ad valorem taxes assessed by the Parish, state shared revenue, and revenues from services provided by the Library. These revenues are to cover the cost of operating and maintaining all branches of the Lafayette Parish Public Library.

Municipal Transit System - this fund accounts for the activities necessary to provide bus service for the residents of the City.

City Recreation and Parks – this fund is funded primarily from a transfer of City general governmental funds and ad valorem taxes assessed by the City. These proceeds are used for the purpose of maintaining and operating recreation programs in the City.

Golf Courses - this fund is used to account for the operations of the City's three golf courses. The fund's operations are financed by green fees, golf equipment rentals, memberships, and tournament fees.

Natural History Museum and Planetarium - this fund is used to account for revenues from ticket sales, facility rentals, and other services provided to cover the costs of operating and maintaining the museum and planetarium.

Heymann Performing Arts Center - these funds are used to account for all proceeds from ticket sales and facility rental fees at the Heymann Performing Arts Center. The proceeds of these sales go toward operating and maintaining the facility.

Animal Shelter and Care Center – this fund is dedicated for the purpose of operating and maintaining the Animal Shelter and Care Center in Lafayette Parish. The Animal Shelter and Care Center ensures the humane treatment of animals through in-house vaccinations as well as a spay/neuter program. Funding is provided by ad valorem taxes assessed by the Parish through the Combined Public Health millage.

Buchanan Parking Garage – this fund is used to account for parking revenues generated by the Buchanan Parking Garage belonging to the Parish and used to promote improved parking facilities.

Parking Program - this fund is used to account for parking revenues to promote improved parking facilities.

Nonmajor Governmental Funds

Special Revenue Funds (Continued)

Codes and Permits - this fund is used to account for the revenues from permits and other services provided by the Codes Division to cover the costs of operating and maintaining the Community Development and Planning Department.

Coroner's Expense - this fund accounts for revenues from services provided by the Coroner's office. Proceeds from these services are dedicated to covering the costs of operating and maintaining the Coroner's office in Lafayette Parish.

War Memorial - this fund is used to account for the operating subsidy from the Parish General Fund for operating and maintaining the War Memorial Building.

Criminal Court - this fund is used to account for deposited fines and forfeitures to be used and paid for specific and specified expenses generally related to the Judges of the 15th Judicial District and the Office of the District Attorney, upon a motion by the District Attorney and order of the District Court. One half of any surplus remaining in the fund on December 31st of each year shall be transferred to the Parish General Fund.

Justice Department Federal Equitable Sharing - this fund accounts for the cash proceeds received from seizures and forfeitures, as well as any interest earned on these funds. These funds are dedicated to public safety.

Traffic Safety - this fund accounts for the photo enforcement program for ticket fees collected by a third party administrator for Lafayette Consolidated Government.

Narcotics Seized/Forfeited Property - these funds account for the cash proceeds received from federal and state narcotic seizures and forfeitures, as well as any interest earned on these funds.

1961 Sales Tax Trust - this fund is used to account for the 1% sales and use tax levied by the City of Lafayette. These revenues are dedicated to capital improvements, the general fund, and debt service.

1985 Sales Tax Trust - this fund is used to account for the 1% sales and use tax levied by the City of Lafayette. These revenues are dedicated to capital improvements, the general fund, and debt service.

TIF Sales Tax Trusts - this fund is used to account for sales and use tax levied by the City of Lafayette. These revenues are dedicated to redevelopment, infrastructure, and other community-improvement projects in the defined district.

Downtown Lafayette EDD - this fund is used to account for sales and use tax levied by the Downtown Lafayette Economic Development District. These revenues are dedicated for the acquisition, design, development, and construction of various multi-phased projects designed to encourage economic development within the Downtown Lafayette Economic Development District.

Nonmajor Governmental Funds

Special Revenue Funds (Continued)

University Gateway EDD - this fund is used to account for sales and use tax levied by the University Gateway Economic Development District. These revenues are dedicated for the acquisition, design, development, and construction of various multi-phased projects designed to encourage economic development within the University Gateway Economic Development District.

Trappey EDD - this fund is used to account for sales and use tax levied by the Trappey Economic Development District. These revenues are dedicated for the acquisition, design, development, and construction of various multi-phased projects designed to encourage economic development within the Trappey Economic Development District.

Northway EDD - this fund is used to account for sales and use tax levied by the Northway Economic Development District. These revenues are dedicated for the acquisition, design, development, and construction of various multi-phased projects designed to encourage economic development within the Northway Economic Development District.

Holy Rosary Institute EDD - this fund is used to account for sales and use tax levied by the Holy Rosary Institute Economic Development District. These revenues are dedicated for the acquisition, design, development, and construction of various multi-phased projects designed to encourage economic development within the Holy Rosary Institute Economic Development District.

Community Development Grants - these funds are to accounts for the collection and disbursement of various federal and state grants administered by the Community Development & Planning Department. These grants go toward programs to increase opportunities, assist in the creation of employment, and improving and restoring housing in Lafayette Parish.

Federal Transportation and Planning Grants - these funds are to account for the collection and disbursement of various federal and state grants administered by the Public Works Department. These funds are used to cover the costs of planning, operating, improving, and maintaining buses, Interstate 49, other state and local roadways, sidewalks and crosswalks in the Parish.

Other Federal Grants - this fund accounts for the collection and disbursement of various federal grants received by Lafayette Consolidated Government.

Other State Grants - this fund accounts for the collection and disbursement of various state grants received by Lafayette Consolidated Government.

Other Grants – this fund accounts for the collection and disbursement of various non-federal, non-state funded grants received by Lafayette Consolidated Government.



Lafayette
CONSOLIDATED GOVERNMENT

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Combining Balance Sheet
Nonmajor Special Revenue Funds
October 31, 2022

	City Street, Road & Alley	Road and Bridge Maintenance	Parishwide Drainage Maintenance	Adult Correctional Facility Maintenance
ASSETS				
Cash and interest-bearing deposits	\$ -	\$ 3,458,133	\$ 1,608,062	\$ -
Investments	-	12,394,919	5,763,748	-
Accounts receivable, net	-	500,637	-	1,882
Loans receivable	-	-	-	-
Allowance for uncollectible loans	-	-	-	-
Accrued interest receivable	-	55,874	25,982	-
Due from other funds	8,460	23,467	5,967	446,052
Due from other governmental agencies	-	-	-	-
Leases receivable, current	-	-	-	-
Leases receivable, long-term	-	-	-	-
Inventories, at cost	-	-	-	-
Prepaid items	-	-	-	-
Total assets	\$ 8,460	\$ 16,433,030	\$ 7,403,759	\$ 447,934
 LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
Liabilities:				
Cash overdraft	\$ -	\$ -	\$ -	\$ -
Accounts payable	8,460	1,196,560	353,201	365,822
Accrued salaries and benefits	-	82,671	108,314	2,805
Retainage payable	-	319,982	55,850	79,307
Other payables	-	-	-	-
Due to other funds	-	8,460	25,175	-
Due to other governmental agencies	-	-	-	-
Unearned revenue	-	-	-	-
Total liabilities	8,460	1,607,673	542,540	447,934
 Deferred inflows of resources:				
Leases	-	-	-	-
 Fund balances:				
Nonspendable -				
Inventories	-	-	-	-
Prepaid items	-	-	-	-
Restricted -				
Capital expenditures	-	13,216,427	4,016,538	-
Operations and maintenance	-	1,608,930	2,844,681	-
Purpose of grantors and donors	-	-	-	-
Committed -				
Operations and maintenance	-	-	-	-
Total fund balances	-	14,825,357	6,861,219	-
Total liabilities, deferred inflows of resources and fund balances	\$ 8,460	\$ 16,433,030	\$ 7,403,759	\$ 447,934

Courthouse and Jail Maintenance	Juvenile Detention Home Maintenance	Combined Public Health	Health Unit Maintenance	Mosquito Abatement and Control	Storm Water Management	Cultural Economy	Parishwide Street, Drainage, and Bridge
\$ 3,040,707	\$ 929,943	\$ 356,733	\$ 446,425	\$205,883	\$ 1,562,129	\$ 133,750	\$ 544,247
10,898,748	3,331,027	1,278,632	1,600,112	737,942	5,599,109	479,397	1,950,734
1,417	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
49,130	15,015	5,764	7,213	3,327	25,240	2,161	8,793
-	-	18,304	-	-	-	-	-
-	23,149	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	17,904	-	-	-	-	-
<u>\$ 13,990,002</u>	<u>\$ 4,299,134</u>	<u>\$ 1,677,337</u>	<u>\$ 2,053,750</u>	<u>\$947,152</u>	<u>\$ 7,186,478</u>	<u>\$ 615,308</u>	<u>\$ 2,503,774</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
395,770	22,480	-	6,025	78,343	207,368	-	26,845
-	60,414	-	16,152	-	40,000	-	-
133,897	-	-	-	-	22,045	-	-
-	-	-	-	-	-	-	-
447,923	-	502,751	-	-	1,564	-	3,909
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>977,590</u>	<u>82,894</u>	<u>502,751</u>	<u>22,177</u>	<u>78,343</u>	<u>270,977</u>	<u>-</u>	<u>30,754</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
3,724,818	80,433	-	108,442	-	-	-	-
9,287,594	4,135,807	1,174,586	1,923,131	868,809	6,915,501	615,308	2,473,020
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>13,012,412</u>	<u>4,216,240</u>	<u>1,174,586</u>	<u>2,031,573</u>	<u>868,809</u>	<u>6,915,501</u>	<u>615,308</u>	<u>2,473,020</u>
<u>\$ 13,990,002</u>	<u>\$ 4,299,134</u>	<u>\$ 1,677,337</u>	<u>\$ 2,053,750</u>	<u>\$947,152</u>	<u>\$ 7,186,478</u>	<u>\$ 615,308</u>	<u>\$ 2,503,774</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Combining Balance Sheet
Nonmajor Special Revenue Funds (Continued)
October 31, 2022

	Parishwide Parks & Recreation	Parishwide Fire Protection	Lafayette Parish Public Library	Municipal Transit System
ASSETS				
Cash and interest-bearing deposits	\$ 144,919	\$ -	\$ 6,556,856	\$ -
Investments	519,430	-	23,491,136	-
Accounts receivable, net	-	-	-	115,104
Loans receivable	-	-	-	-
Allowance for uncollectible loans	-	-	-	-
Accrued interest receivable	2,341	-	105,894	-
Due from other funds	-	502,750	-	-
Due from other governmental agencies	-	-	-	1,825,300
Leases receivable, current	-	-	-	-
Leases receivable, long-term	-	-	-	-
Inventories, at cost	-	-	-	-
Prepaid items	-	-	214,372	-
Total assets	<u>\$ 666,690</u>	<u>\$ 502,750</u>	<u>\$ 30,368,258</u>	<u>\$ 1,940,404</u>
 LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
Liabilities:				
Cash overdraft	\$ -	\$ 394,719	\$ -	\$ 1,098,357
Accounts payable	-	10,816	71,258	23,882
Accrued salaries and benefits	-	-	206,208	63,034
Retainage payable	-	-	-	-
Other payables	-	-	-	-
Due to other funds	-	18,304	-	755,131
Due to other governmental agencies	-	-	-	-
Unearned revenue	-	-	-	-
Total liabilities	<u>-</u>	<u>423,839</u>	<u>277,466</u>	<u>1,940,404</u>
 Deferred inflows of resources:				
Leases	-	-	-	-
 Fund balances:				
Nonspendable -				
Inventories	-	-	-	-
Prepaid items	-	-	214,372	-
Restricted -				
Capital expenditures	-	-	18,586,958	-
Operations and maintenance	666,690	78,911	11,289,462	-
Purpose of grantors and donors	-	-	-	-
Committed -				
Operations and maintenance	-	-	-	-
Total fund balances	<u>666,690</u>	<u>78,911</u>	<u>30,090,792</u>	<u>-</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 666,690</u>	<u>\$ 502,750</u>	<u>\$ 30,368,258</u>	<u>\$ 1,940,404</u>

City Recreation and Parks	Golf Courses	Natural History Museum and Planetarium	Heymann Performing Arts Center	Animal Shelter and Care Center	Buchanan Parking Garage	Parking Program
\$ 380	\$ 89,551	\$ -	\$ 249,622	\$ 355,892	\$ -	\$ 6,545
-	318,823	-	-	1,274,901	-	22,743
7,826	-	-	226,042	27,400	-	371
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	1,437	-	14,694	5,747	-	103
166,245	-	22,733	743,731	-	1,362	1,362
-	-	-	-	-	-	-
-	-	-	80,254	-	-	-
-	-	-	718,827	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 174,451</u>	<u>\$ 409,811</u>	<u>\$ 22,733</u>	<u>\$ 2,033,170</u>	<u>\$ 1,663,940</u>	<u>\$ 1,362</u>	<u>\$ 31,124</u>

\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6	\$ -
64,016	26,608	17,563	33,117	16,605	1,291	6,105
82,318	49,772	5,170	28,005	38,113	65	16,146
-	-	-	-	-	-	-
2,019	32,750	-	212,297	-	-	5,993
-	299,755	-	742,466	-	-	2,880
-	-	-	-	-	-	-
26,098	926	-	143,950	9,179	-	-
<u>174,451</u>	<u>409,811</u>	<u>22,733</u>	<u>1,159,835</u>	<u>63,897</u>	<u>1,362</u>	<u>31,124</u>

-	-	-	873,335	-	-	-
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-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	1,600,043	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	1,600,043	-	-
<u>\$ 174,451</u>	<u>\$ 409,811</u>	<u>\$ 22,733</u>	<u>\$ 1,159,835</u>	<u>\$ 1,663,940</u>	<u>\$ 1,362</u>	<u>\$ 31,124</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Combining Balance Sheet
Nonmajor Special Revenue Funds (Continued)
October 31, 2022

	Codes and Permits	Coroner's Expense	War Memorial	Criminal Court	Justice Department Federal Equitable Sharing
ASSETS					
Cash and interest-bearing deposits	\$ 25,787	\$ -	\$ -	\$ 54,896	\$ 13,422
Investments	83,468	-	-	-	48,109
Accounts receivable, net	1,362	107,300	-	-	-
Loans receivable	-	-	-	-	-
Allowance for uncollectible loans	-	-	-	-	-
Accrued interest receivable	376	-	-	-	217
Due from other funds	9,187	75,743	14,886	-	-
Due from other governmental agencies	-	13,960	-	76,407	-
Leases receivable, current	-	-	-	-	-
Leases receivable, long-term	-	-	-	-	-
Inventories, at cost	-	-	-	-	-
Prepaid items	-	-	-	-	-
Total assets	<u>\$ 120,180</u>	<u>\$ 197,003</u>	<u>\$ 14,886</u>	<u>\$ 131,303</u>	<u>\$ 61,748</u>
 LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities:					
Cash overdraft	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts payable	2,001	80,117	12,136	-	-
Accrued salaries and benefits	109,580	9,586	2,750	22,612	-
Retainage payable	-	-	-	-	-
Other payables	8,599	107,300	-	-	-
Due to other funds	-	-	-	-	-
Due to other governmental agencies	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total liabilities	<u>120,180</u>	<u>197,003</u>	<u>14,886</u>	<u>22,612</u>	<u>-</u>
Deferred inflows of resources:					
Leases	-	-	-	-	-
Fund balances:					
Nonspendable -					
Inventories	-	-	-	-	-
Prepaid items	-	-	-	-	-
Restricted -					
Capital expenditures	-	-	-	-	-
Operations and maintenance	-	-	-	108,691	61,748
Purpose of grantors and donors	-	-	-	-	-
Committed -					
Operations and maintenance	-	-	-	-	-
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>108,691</u>	<u>61,748</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 120,180</u>	<u>\$ 197,003</u>	<u>\$ 14,886</u>	<u>\$ 131,303</u>	<u>\$ 61,748</u>

Traffic Safety	Narcotics Seized/ Forfeited Property	1961 Sales Tax Trust	1985 Sales Tax Trust	TIF Sales Tax Trusts	Downtown Lafayette EDD	University Gateway EDD
\$ 2,934	\$ 28,677	\$ 11,099	\$ -	\$ 4,530,811	\$ 1,142,325	\$ 1,042,232
10,516	99,494	-	-	-	-	-
-	-	-	-	136,221	-	-
-	-	-	-	-	-	-
48	448	-	-	-	-	-
-	-	-	-	6,345	-	-
-	-	4,564,288	3,840,639	-	48,799	43,934
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 13,498</u>	<u>\$ 128,619</u>	<u>\$ 4,575,387</u>	<u>\$ 3,840,639</u>	<u>\$ 4,673,377</u>	<u>\$ 1,191,124</u>	<u>\$ 1,086,166</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	22,647	19,094	666	-	20,950
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	4,552,740	3,821,545	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>4,575,387</u>	<u>3,840,639</u>	<u>666</u>	<u>-</u>	<u>20,950</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
13,498	-	-	-	-	-	-
<u>13,498</u>	<u>128,619</u>	<u>-</u>	<u>-</u>	<u>4,672,711</u>	<u>1,191,124</u>	<u>1,065,216</u>
<u>\$ 13,498</u>	<u>\$ 128,619</u>	<u>\$ 4,575,387</u>	<u>\$ 3,840,639</u>	<u>\$ 4,673,377</u>	<u>\$ 1,191,124</u>	<u>\$ 1,086,166</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT

Lafayette, Louisiana

Combining Balance Sheet
 Nonmajor Special Revenue Funds (Continued)
 October 31, 2022

	Trappey EDD	Northway EDD	Holy Rosary Institute EDD	Community Development Grants
ASSETS				
Cash and interest-bearing deposits	\$ 10,032	\$ 912,301	\$ 60,489	\$ -
Investments	-	-	-	302,990
Accounts receivable, net	-	-	-	-
Loans receivable	-	-	-	2,521,537
Allowance for uncollectible loans	-	-	-	(220,179)
Accrued interest receivable	-	-	-	1,366
Due from other funds	-	-	-	-
Due from other governmental agencies	-	31,523	-	543,067
Leases receivable, current	-	-	-	-
Leases receivable, long-term	-	-	-	-
Inventories, at cost	-	-	-	30,574
Prepaid items	-	-	-	-
Total assets	<u>\$ 10,032</u>	<u>\$ 943,824</u>	<u>\$ 60,489</u>	<u>\$ 3,179,355</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
Liabilities:				
Cash overdraft	\$ -	\$ -	\$ -	\$ 168,891
Accounts payable	-	-	-	150,159
Accrued salaries and benefits	-	-	-	23,711
Retainage payable	-	-	-	-
Other payables	-	-	-	-
Due to other funds	-	-	-	-
Due to other governmental agencies	-	-	-	839
Unearned revenue	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>343,600</u>
Deferred inflows of resources:				
Leases	-	-	-	-
Fund balances:				
Nonspendable -				
Inventories	-	-	-	30,574
Prepaid items	-	-	-	-
Restricted -				
Capital expenditures	10,032	943,824	60,489	-
Operations and maintenance	-	-	-	-
Purpose of grantors and donors	-	-	-	2,805,181
Committed -				
Operations and maintenance	-	-	-	-
Total fund balances	<u>10,032</u>	<u>943,824</u>	<u>60,489</u>	<u>2,835,755</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 10,032</u>	<u>\$ 943,824</u>	<u>\$ 60,489</u>	<u>\$ 3,179,355</u>

Federal Transportation and Planning Grants	Other Federal Grants	Other State Grants	Other Grants	Total
\$ -	\$ -	\$ -	\$ 16,987	\$ 27,541,769
-	4,425,875	-	60,887	74,692,740
-	-	-	15,856	1,141,418
-	-	-	-	2,521,537
-	-	-	-	(220,179)
-	19,951	-	275	351,396
-	29,578	-	-	2,076,172
623,468	5,883,203	21,289,138	-	38,806,875
-	-	-	-	80,254
-	-	-	-	718,827
-	-	-	-	30,574
-	-	-	-	232,276
<u>\$ 623,468</u>	<u>\$ 10,358,607</u>	<u>\$ 21,289,138</u>	<u>\$ 94,005</u>	<u>\$ 147,973,659</u>
\$ 406,923	\$ 3,958,390	\$ 19,952,918	\$ -	\$ 25,980,204
203,938	555,508	660,701	-	4,660,052
-	5,813	-	-	973,239
12,607	-	675,519	-	1,299,207
-	-	-	-	368,958
-	247,982	-	-	11,430,585
-	-	-	-	839
-	5,590,914	-	94,005	5,865,072
<u>623,468</u>	<u>10,358,607</u>	<u>21,289,138</u>	<u>94,005</u>	<u>50,578,156</u>
-	-	-	-	873,335
-	-	-	-	30,574
-	-	-	-	214,372
-	-	-	-	47,677,012
-	-	-	-	45,781,531
-	-	-	-	2,805,181
-	-	-	-	13,498
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>96,522,168</u>
<u>\$ 623,468</u>	<u>\$ 10,358,607</u>	<u>\$ 21,289,138</u>	<u>\$ 94,005</u>	<u>\$ 147,973,659</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended October 31, 2022

	City Street, Road & Alley	Road and Bridge Maintenance	Parishwide Drainage Maintenance	Adult Correctional Facility Maintenance
Revenues:				
Taxes -				
Ad valorem	\$ -	\$ 10,026,233	\$ 7,892,380	\$ 4,872,014
Sales and use	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental -				
Federal grants	-	-	-	-
State funds:				
Parish transportation funds	-	1,595,612	-	-
State shared revenue	-	275,451	99,723	131,184
Grants	-	57,850	-	-
Other	-	81,123	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Investment earnings	-	(91,714)	(31,340)	4,177
Miscellaneous	-	325	8,016	25,110
Total revenues	<u>-</u>	<u>11,944,880</u>	<u>7,968,779</u>	<u>5,032,485</u>
Expenditures:				
Current -				
General government	8,460	114,391	115,264	62,470
Public safety	-	-	-	7,250,397
Public works	-	9,083,020	7,447,818	-
Urban redevelopment and housing	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Economic opportunity	-	-	-	-
Economic development and assistance	-	-	-	-
Debt service -				
Principal retirement	-	4,869	-	-
Interest	-	148	-	-
Capital outlay	-	10,804,695	3,118,955	508,677
Total expenditures	<u>8,460</u>	<u>20,007,123</u>	<u>10,682,037</u>	<u>7,821,544</u>
Excess (deficiency) of revenues over expenditures	<u>(8,460)</u>	<u>(8,062,243)</u>	<u>(2,713,258)</u>	<u>(2,789,059)</u>
Other financing sources (uses):				
Transfers in	8,460	1,990,757	62,011	2,789,059
Transfers out	-	(921,654)	(1,500,528)	-
Total other financing sources (uses)	<u>8,460</u>	<u>1,069,103</u>	<u>(1,438,517)</u>	<u>2,789,059</u>
Net change in fund balances	-	(6,993,140)	(4,151,775)	-
Fund balances, beginning, as restated	<u>-</u>	<u>21,818,497</u>	<u>11,012,994</u>	<u>-</u>
Fund balances, ending	<u>\$ -</u>	<u>\$ 14,825,357</u>	<u>\$ 6,861,219</u>	<u>\$ -</u>

<u>Courthouse and Jail Maintenance</u>	<u>Juvenile Detention Home Maintenance</u>	<u>Combined Public Health</u>	<u>Health Unit Maintenance</u>	<u>Mosquito Abatement and Control</u>	<u>Storm Water Management</u>	<u>Cultural Economy</u>	<u>Parishwide Street, Drainage, and Bridge</u>
\$ 5,533,491	\$ 2,755,810	\$ 4,372,993	\$ -	\$ -	\$ 2,598,082	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
148,737	42,150	-	224,274	-	-	-	-
-	-	-	-	-	-	-	-
-	176,918	-	-	-	-	-	-
-	-	-	-	-	-	-	-
(100,172)	(31,029)	(15,814)	(14,410)	(6,580)	(48,284)	(4,723)	4,338
1,439	5	-	-	-	-	-	-
<u>5,583,495</u>	<u>2,943,854</u>	<u>4,357,179</u>	<u>209,864</u>	<u>(6,580)</u>	<u>2,549,798</u>	<u>(4,723)</u>	<u>4,338</u>
59,997	1,436	159,376	-	956,847	2,818,727	-	-
3,900,698	2,829,967	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	79,455	-
-	-	-	1,163,279	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
63,040	46,824	-	-	-	-	-	3,650,084
<u>4,023,735</u>	<u>2,878,227</u>	<u>159,376</u>	<u>1,163,279</u>	<u>956,847</u>	<u>2,818,727</u>	<u>79,455</u>	<u>3,650,084</u>
<u>1,559,760</u>	<u>65,627</u>	<u>4,197,803</u>	<u>(953,415)</u>	<u>(963,427)</u>	<u>(268,929)</u>	<u>(84,178)</u>	<u>(3,645,746)</u>
-	-	-	305,405	1,219,005	12,144	-	-
(2,882,865)	-	(3,517,970)	-	-	(800,000)	-	(2,000,000)
<u>(2,882,865)</u>	<u>-</u>	<u>(3,517,970)</u>	<u>305,405</u>	<u>1,219,005</u>	<u>(787,856)</u>	<u>-</u>	<u>(2,000,000)</u>
(1,323,105)	65,627	679,833	(648,010)	255,578	(1,056,785)	(84,178)	(5,645,746)
<u>14,335,517</u>	<u>4,150,613</u>	<u>494,753</u>	<u>2,679,583</u>	<u>613,231</u>	<u>7,972,286</u>	<u>699,486</u>	<u>8,118,766</u>
<u>\$ 13,012,412</u>	<u>\$ 4,216,240</u>	<u>\$ 1,174,586</u>	<u>\$ 2,031,573</u>	<u>\$ 868,809</u>	<u>\$ 6,915,501</u>	<u>\$ 615,308</u>	<u>\$ 2,473,020</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds (Continued)
For the Year Ended October 31, 2022

	Parishwide Parks & Recreation	Parishwide Fire Protection	Lafayette Parish Public Library	Municipal Transit System
Revenues:				
Taxes -				
Ad valorem	\$ -	\$ 888,059	\$ 10,760,176	\$ -
Sales and use	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental -				
Federal grants	-	-	-	1,825,300
State funds:				
Parish transportation funds	-	-	-	-
State shared revenue	-	-	179,334	312,397
Grants	-	-	-	-
Other	-	-	-	-
Charges for services	-	-	60,122	200,233
Fines and forfeits	-	-	17,865	-
Investment earnings	(4,271)	1,600	(228,028)	-
Miscellaneous	-	-	67,421	185,256
Total revenues	(4,271)	889,659	10,856,890	2,523,186
Expenditures:				
Current -				
General government	-	9,120	22,003	199,080
Public safety	-	880,124	-	-
Public works	-	-	-	4,694,858
Urban redevelopment and housing	-	-	-	-
Culture and recreation	113,229	-	10,765,458	-
Health and welfare	-	-	-	-
Economic opportunity	-	-	-	-
Economic development and assistance	-	-	-	-
Debt service -				
Principal retirement	-	-	51,351	-
Interest	-	-	6,937	-
Capital outlay	-	-	14,451	-
Total expenditures	113,229	889,244	10,860,200	4,893,938
Excess (deficiency) of revenues over expenditures	(117,500)	415	(3,310)	(2,370,752)
Other financing sources (uses):				
Transfers in	51,000	-	12,144	2,370,752
Transfers out	-	-	-	-
Total other financing sources (uses)	51,000	-	12,144	2,370,752
Net change in fund balances	(66,500)	415	8,834	-
Fund balances, beginning, as restated	733,190	78,496	30,081,958	-
Fund balances, ending	\$ 666,690	\$ 78,911	\$ 30,090,792	\$ -

<u>City Recreation and Parks</u>	<u>Golf Courses</u>	<u>Natural History Museum and Planetarium</u>	<u>Heymann Performing Arts Center</u>	<u>Animal Shelter and Care Center</u>	<u>Buchanan Parking Garage</u>	<u>Parking Program</u>
\$ 2,959,460	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
387,437	2,851,848	18,057	2,933,978	320,445	-	541,230
-	-	-	-	-	-	166,698
2,844	1,706	-	55,667	(10,576)	-	148
12,816	12,571	128	581	10,492	-	5,411
<u>3,362,557</u>	<u>2,866,125</u>	<u>18,185</u>	<u>2,990,226</u>	<u>320,361</u>	<u>-</u>	<u>713,487</u>
-	2,558	-	-	2,390,047	1,362	19,708
-	-	-	-	-	-	-
-	-	-	-	-	-	840,420
-	-	-	-	-	-	-
4,795,009	3,015,144	646,790	3,199,105	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>4,795,009</u>	<u>3,017,702</u>	<u>646,790</u>	<u>3,199,105</u>	<u>112,740</u>	<u>1,362</u>	<u>860,128</u>
<u>(1,432,452)</u>	<u>(151,577)</u>	<u>(628,605)</u>	<u>(208,879)</u>	<u>(2,182,426)</u>	<u>(1,362)</u>	<u>(146,641)</u>
1,432,452	151,577	628,605	557,070	2,021,894	1,362	148,003
-	-	-	(240,734)	-	-	(1,362)
<u>1,432,452</u>	<u>151,577</u>	<u>628,605</u>	<u>316,336</u>	<u>2,021,894</u>	<u>1,362</u>	<u>146,641</u>
-	-	-	107,457	(160,532)	-	-
-	-	-	(107,457)	1,760,575	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,600,043</u>	<u>\$ -</u>	<u>\$ -</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds (Continued)
For the Year Ended October 31, 2022

	<u>Codes and Permits</u>	<u>Coroner's Expense</u>	<u>War Memorial</u>	<u>Criminal Court</u>	<u>Justice Department Federal Equitable Sharing</u>
Revenues:					
Taxes -					
Ad valorem	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and use	-	-	-	-	-
Licenses and permits	3,216,649	-	-	-	-
Intergovernmental -					
Federal grants	-	-	-	-	-
State funds:					
Parish transportation funds	-	-	-	-	-
State shared revenue	-	-	-	-	-
Grants	-	-	-	-	-
Other	-	-	-	690,617	-
Charges for services	451,196	426,029	-	4,925	-
Fines and forfeits	-	69,247	-	572,012	-
Investment earnings	(126)	-	-	670	(465)
Miscellaneous	2,573	1,649	-	-	-
Total revenues	<u>3,670,292</u>	<u>496,925</u>	<u>-</u>	<u>1,268,224</u>	<u>(465)</u>
Expenditures:					
Current -					
General government	4,183,355	1,190,542	269,081	1,372,974	-
Public safety	-	-	-	-	7,597
Public works	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Health and welfare	-	-	-	-	-
Economic opportunity	-	-	-	-	-
Economic development and assistance	-	-	-	-	-
Debt service -	-	-	-	-	-
Principal retirement	-	-	-	-	-
Interest	-	-	-	-	-
Capital outlay	6,333	-	101,184	-	-
Total expenditures	<u>4,189,688</u>	<u>1,190,542</u>	<u>370,265</u>	<u>1,372,974</u>	<u>7,597</u>
Excess (deficiency) of revenues over expenditures	<u>(519,396)</u>	<u>(693,617)</u>	<u>(370,265)</u>	<u>(104,750)</u>	<u>(8,062)</u>
Other financing sources (uses):					
Transfers in	519,396	693,617	370,265	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	<u>519,396</u>	<u>693,617</u>	<u>370,265</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	-	-	(104,750)	(8,062)
Fund balances, beginning, as restated	<u>-</u>	<u>-</u>	<u>-</u>	<u>213,441</u>	<u>69,810</u>
Fund balances, ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 108,691</u>	<u>\$ 61,748</u>

Traffic Safety	Narcotics Seized/ Forfeited Property	1961 Sales Tax Trust	1985 Sales Tax Trust	TIF Sales Tax Trusts	Downtown Lafayette EDD	University Gateway EDD
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	277,589	232,938	1,547,173	592,902	503,201
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	37,409	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
78	(126)	16,720	13,982	22,146	781	435
-	-	-	-	-	-	-
<u>78</u>	<u>37,283</u>	<u>294,309</u>	<u>246,920</u>	<u>1,569,319</u>	<u>593,683</u>	<u>503,636</u>
-	-	294,309	246,920	1,207,697	36,149	23,524
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	294,309	246,920	1,207,697	36,149	23,524
<u>78</u>	<u>37,283</u>	<u>-</u>	<u>-</u>	<u>361,622</u>	<u>557,534</u>	<u>480,112</u>
-	-	33,863	59,012	-	-	-
-	-	(33,863)	(59,012)	-	-	-
-	-	-	-	-	-	-
78	37,283	-	-	361,622	557,534	480,112
<u>13,420</u>	<u>91,336</u>	<u>-</u>	<u>-</u>	<u>4,311,089</u>	<u>633,590</u>	<u>585,104</u>
<u>\$ 13,498</u>	<u>\$ 128,619</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,672,711</u>	<u>\$ 1,191,124</u>	<u>\$ 1,065,216</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds (Continued)
For the Year Ended October 31, 2022

	<u>Trappey EDD</u>	<u>Northway EDD</u>	<u>Holy Rosary Institute EDD</u>	<u>Community Development Grants</u>
Revenues:				
Taxes -				
Ad valorem	\$ -	\$ -	\$ -	\$ -
Sales and use	4,581	416,546	28,078	-
Licenses and permits	-	-	-	-
Intergovernmental -				
Federal grants	-	-	-	3,718,389
State funds:				
Parish transportation funds	-	-	-	-
State shared revenue	-	-	-	-
Grants	-	-	-	-
Other	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Investment earnings	21	542	43	40,887
Miscellaneous	-	-	-	50,681
Total revenues	<u>4,602</u>	<u>417,088</u>	<u>28,121</u>	<u>3,809,957</u>
Expenditures:				
Current -				
General government	156	21,732	6,609	-
Public safety	-	-	-	-
Public works	-	-	-	-
Urban redevelopment and housing	-	-	-	1,988,960
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Economic opportunity	-	-	-	152,116
Economic development and assistance	-	-	-	1,764,738
Debt service -				
Principal retirement	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>156</u>	<u>21,732</u>	<u>6,609</u>	<u>3,905,814</u>
Excess (deficiency) of revenues over expenditures	<u>4,446</u>	<u>395,356</u>	<u>21,512</u>	<u>(95,857)</u>
Other financing sources (uses):				
Transfers in	-	-	-	20,884
Transfers out	-	-	-	(38,806)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(17,922)</u>
Net change in fund balances	4,446	395,356	21,512	(113,779)
Fund balances, beginning, as restated	<u>5,586</u>	<u>548,468</u>	<u>38,977</u>	<u>2,949,534</u>
Fund balances, ending	<u>\$ 10,032</u>	<u>\$ 943,824</u>	<u>\$ 60,489</u>	<u>\$ 2,835,755</u>

Federal Transportation and Planning Grants	Other Federal Grants	Other State Grants	Other Grants	Total
\$ -	\$ -	\$ -	\$ -	\$ 52,658,698
-	-	-	-	3,603,008
-	-	-	-	3,216,649
777,096	15,954,996	61,533	-	22,337,314
-	-	-	-	1,595,612
-	-	-	-	1,413,250
-	36,813	40,160,346	-	40,255,009
25,417	-	-	-	834,566
-	-	-	5,652	8,378,070
-	-	-	-	825,822
-	-	-	-	(420,873)
-	15,873	-	77,411	477,758
<u>802,513</u>	<u>16,007,682</u>	<u>40,221,879</u>	<u>83,063</u>	<u>135,174,883</u>
-	7,260	-	-	15,801,154
-	523,225	-	-	15,392,008
735,128	77,621	88,434	49,421	23,016,720
-	14,919,039	42,253	-	16,950,252
-	11,023	-	-	22,625,213
-	-	-	-	1,163,279
-	30,684	-	-	182,800
-	20,045	-	-	1,784,783
-	-	-	-	56,220
-	-	-	-	7,085
-	163,836	49,444,471	13,100	68,048,390
<u>735,128</u>	<u>15,752,733</u>	<u>49,575,158</u>	<u>62,521</u>	<u>165,027,904</u>
<u>67,385</u>	<u>254,949</u>	<u>(9,353,279)</u>	<u>20,542</u>	<u>(29,853,021)</u>
82,615	394,579	9,353,279	-	25,289,210
(150,000)	(649,528)	-	(20,542)	(12,816,864)
<u>(67,385)</u>	<u>(254,949)</u>	<u>9,353,279</u>	<u>(20,542)</u>	<u>12,472,346</u>
-	-	-	-	(17,380,675)
-	-	-	-	113,902,843
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 96,522,168</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
Nonmajor Special Revenue Fund
City Street, Road and Alley

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual
For the Year Ended October 31, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Current -				
Public works:				
Property services	-	8,460	8,460	-
Deficiency of revenues over expenditures	-	(8,460)	(8,460)	-
Other financing sources (uses):				
Transfers in	-	8,460	8,460	-
Net change in fund balance	-	-	-	-
Fund balance, beginning	-	-	-	-
Fund balance, ending	\$ -	\$ -	\$ -	\$ -

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
Nonmajor Special Revenue Fund
Road and Bridge Maintenance

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual
For the Year Ended October 31, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes -				
Ad valorem	\$ 9,823,082	\$ 9,879,902	\$ 10,026,233	\$ 146,331
Intergovernmental -				
State funds:				
Parish transportation funds	1,367,946	1,368,304	1,595,612	227,308
State shared revenue	273,939	273,939	275,451	1,512
Other	105,634	188,892	138,973	(49,919)
Investment earnings	110,951	60,600	(91,714)	(152,314)
Miscellaneous	-	-	325	325
Total revenues	<u>11,681,552</u>	<u>11,771,637</u>	<u>11,944,880</u>	<u>173,243</u>
Expenditures:				
Current -				
General government:				
Personnel Services	-	108,656	108,554	102
Professional and technical services	2,131	2,131	2,131	-
Property services	3,682	3,682	3,706	(24)
	<u>5,813</u>	<u>114,469</u>	<u>114,391</u>	<u>78</u>
Public works:				
Personnel services	4,056,406	3,632,843	3,314,960	317,883
Professional and technical services	1,767,155	2,726,251	2,588,672	137,579
Property services	388,200	1,824,383	1,738,008	86,375
Other services	826,066	658,226	634,956	23,270
Supplies	58,100	58,100	49,178	8,922
Other	576,062	767,514	757,246	10,268
	<u>7,671,989</u>	<u>9,667,317</u>	<u>9,083,020</u>	<u>584,297</u>
Debt service -				
Principal retirement	-	4,869	4,869	-
Interest charges	-	148	148	-
	<u>-</u>	<u>5,017</u>	<u>5,017</u>	<u>-</u>
Capital outlay	6,654,614	23,970,965	10,804,695	13,166,270
Total expenditures	<u>14,332,416</u>	<u>33,757,768</u>	<u>20,007,123</u>	<u>13,750,645</u>
Excess (deficiency) of revenues over expenditures	<u>(2,650,864)</u>	<u>(21,986,131)</u>	<u>(8,062,243)</u>	<u>13,923,888</u>
Other financing sources (uses):				
Transfers in	1,969,904	2,029,810	1,990,757	(39,053)
Transfers out	(974,540)	(1,226,392)	(921,654)	304,738
Total other financing sources (uses)	<u>995,364</u>	<u>803,418</u>	<u>1,069,103</u>	<u>265,685</u>
Net change in fund balance	(1,655,500)	(21,182,713)	(6,993,140)	14,189,573
Fund balance, beginning	<u>21,818,497</u>	<u>21,818,497</u>	<u>21,818,497</u>	<u>-</u>
Fund balance, ending	<u>\$ 20,162,997</u>	<u>\$ 635,784</u>	<u>\$ 14,825,357</u>	<u>\$ 14,189,573</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
Nonmajor Special Revenue Fund
Parishwide Drainage Maintenance

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual
For the Year Ended October 31, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes -				
Ad valorem	\$ 7,735,474	\$ 7,769,602	\$ 7,892,380	\$ 122,778
Intergovernmental -				
State funds:				
State shared revenue	99,174	99,532	99,723	191
Investment earnings	63,128	29,000	(31,340)	(60,340)
Miscellaneous	-	-	8,016	8,016
Total revenues	<u>7,897,776</u>	<u>7,898,134</u>	<u>7,968,779</u>	<u>70,645</u>
Expenditures:				
Current -				
General government:				
Personnel services	-	112,451	112,345	106
Purchased property services	2,900	2,900	2,919	(19)
	<u>2,900</u>	<u>115,351</u>	<u>115,264</u>	<u>87</u>
Public works:				
Personnel services	4,214,266	4,253,242	3,826,388	426,854
Professional and technical services	1,470,500	1,450,500	1,314,819	135,681
Property services	1,628,200	1,688,200	1,111,873	576,327
Other services	878,961	876,461	782,601	93,860
Supplies	245,450	245,450	226,947	18,503
Other	268,271	239,554	185,190	54,364
	<u>8,705,648</u>	<u>8,753,407</u>	<u>7,447,818</u>	<u>1,305,589</u>
Capital outlay	<u>2,845,500</u>	<u>7,457,419</u>	<u>3,118,955</u>	<u>4,338,464</u>
Total expenditures	<u>11,554,048</u>	<u>16,326,177</u>	<u>10,682,037</u>	<u>5,644,140</u>
Deficiency of revenues over expenditures	<u>(3,656,272)</u>	<u>(8,428,043)</u>	<u>(2,713,258)</u>	<u>5,714,785</u>
Other financing sources (uses):				
Transfers in	-	62,011	62,011	-
Transfers out	(382,836)	(2,482,021)	(1,500,528)	981,493
Total other financing sources (uses)	<u>(382,836)</u>	<u>(2,420,010)</u>	<u>(1,438,517)</u>	<u>981,493</u>
Net change in fund balance	(4,039,108)	(10,848,053)	(4,151,775)	6,696,278
Fund balance, beginning	<u>11,012,994</u>	<u>11,012,994</u>	<u>11,012,994</u>	<u>-</u>
Fund balance, ending	<u>\$ 6,973,886</u>	<u>\$ 164,941</u>	<u>\$ 6,861,219</u>	<u>\$ 6,696,278</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
Nonmajor Special Revenue Fund
Adult Correctional Facility Maintenance

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual
For the Year Ended October 31, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes -				
Ad valorem	\$ 4,769,912	\$ 4,869,112	\$ 4,872,014	\$ 2,902
Intergovernmental -				
State funds:				
State shared revenue	130,464	130,464	131,184	720
Investment earnings	10,205	3,800	4,177	377
Miscellaneous	15,656	22,061	25,110	3,049
Total revenues	<u>4,926,237</u>	<u>5,025,437</u>	<u>5,032,485</u>	<u>7,048</u>
Expenditures:				
Current -				
General government:				
Personnel services	85,842	86,412	60,668	25,744
Property services	1,790	1,790	1,802	(12)
	<u>87,632</u>	<u>88,202</u>	<u>62,470</u>	<u>25,732</u>
Public safety:				
Personnel services	180,909	180,909	175,879	5,030
Professional and technical services	3,499,000	3,888,338	3,806,459	81,879
Property services	1,203,142	2,815,942	2,766,814	49,128
Other services	159,587	149,744	151,074	(1,330)
Supplies	248,000	237,000	171,255	65,745
Other	500,000	179,868	178,916	952
	<u>5,790,638</u>	<u>7,451,801</u>	<u>7,250,397</u>	<u>201,404</u>
Capital outlay	639,514	4,237,053	508,677	3,728,376
Total expenditures	<u>6,517,784</u>	<u>11,777,056</u>	<u>7,821,544</u>	<u>3,955,512</u>
Deficiency of revenues over expenditures	(1,591,547)	(6,751,619)	(2,789,059)	3,962,560
Other financing sources:				
Transfers in	1,591,547	6,751,619	2,789,059	(3,962,560)
Net change in fund balance	-	-	-	-
Fund balance, beginning	-	-	-	-
Fund balance, ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
Nonmajor Special Revenue Fund
Courthouse and Jail Maintenance

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual
For the Year Ended October 31, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes -				
Ad valorem	\$ 5,427,565	\$ 5,532,548	\$ 5,533,491	\$ 943
Intergovernmental -				
State funds:				
State shared revenue	147,921	147,921	148,737	816
Investment earnings	72,983	36,000	(100,172)	(136,172)
Miscellaneous	-	-	1,439	1,439
Total revenues	<u>5,648,469</u>	<u>5,716,469</u>	<u>5,583,495</u>	<u>(132,974)</u>
Expenditures:				
Current -				
General government:				
Property services	19,233	19,233	9,822	9,411
Other services	30,000	30,000	26,702	3,298
Capital outlay	80,000	103,473	23,473	80,000
	<u>129,233</u>	<u>152,706</u>	<u>59,997</u>	<u>92,709</u>
Public safety:				
Personnel services	205,821	205,821	199,754	6,067
Professional and technical services	349,418	375,501	362,849	12,652
Property services	1,271,991	3,312,991	3,211,703	101,288
Other services	121,617	123,317	125,937	(2,620)
Supplies	1,000	1,000	455	545
	<u>1,949,847</u>	<u>4,018,630</u>	<u>3,900,698</u>	<u>117,932</u>
Capital outlay	<u>200,000</u>	<u>3,748,030</u>	<u>63,040</u>	<u>3,684,990</u>
Total expenditures	<u>2,279,080</u>	<u>7,919,366</u>	<u>4,023,735</u>	<u>3,895,631</u>
Excess (deficiency) of revenues over expenditures	3,369,389	(2,202,897)	1,559,760	3,762,657
Other financing uses:				
Transfers out	<u>(1,687,894)</u>	<u>(6,848,461)</u>	<u>(2,882,865)</u>	<u>3,965,596</u>
Net change in fund balance	1,681,495	(9,051,358)	(1,323,105)	7,728,253
Fund balance, beginning	<u>14,335,517</u>	<u>14,335,517</u>	<u>14,335,517</u>	<u>-</u>
Fund balance, ending	<u>\$ 16,017,012</u>	<u>\$ 5,284,159</u>	<u>\$ 13,012,412</u>	<u>\$ 7,728,253</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
Nonmajor Special Revenue Fund
Juvenile Detention Home Maintenance

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual
For the Year Ended October 31, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes -				
Ad valorem	\$ 2,626,920	\$ 2,626,920	\$ 2,755,810	\$ 128,890
Intergovernmental -				
State funds:				
State shared revenue	41,919	41,919	42,150	231
Charges for services	106,796	116,783	176,918	60,135
Investment earnings	21,587	11,600	(31,029)	(42,629)
Miscellaneous	-	-	5	5
Total revenues	<u>2,797,222</u>	<u>2,797,222</u>	<u>2,943,854</u>	<u>146,632</u>
Expenditures:				
Current -				
General government:				
Purchased property services	1,013	1,063	1,020	43
Other	832	832	416	416
	<u>1,845</u>	<u>1,895</u>	<u>1,436</u>	<u>459</u>
Public safety:				
Personnel services	2,211,645	2,173,630	1,999,302	174,328
Purchased professional and technical services	513,245	610,753	504,939	105,814
Purchased property services	90,913	154,913	127,634	27,279
Other services	45,744	45,744	40,628	5,116
Supplies	117,897	169,897	143,669	26,228
Other	293,993	276,095	13,795	262,300
	<u>3,273,437</u>	<u>3,431,032</u>	<u>2,829,967</u>	<u>601,065</u>
Capital outlay	161,000	516,049	46,824	469,225
Total expenditures	<u>3,436,282</u>	<u>3,948,976</u>	<u>2,878,227</u>	<u>1,070,749</u>
Net change in fund balance	(639,060)	(1,151,754)	65,627	1,217,381
Fund balance, beginning	<u>4,150,613</u>	<u>4,150,613</u>	<u>4,150,613</u>	<u>-</u>
Fund balance, ending	<u>\$ 3,511,553</u>	<u>\$ 2,998,859</u>	<u>\$ 4,216,240</u>	<u>\$ 1,217,381</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
Nonmajor Special Revenue Fund
Combined Public Health

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual
For the Year Ended October 31, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues:				
Taxes -				
Ad valorem	\$ 4,787,044	\$ 4,278,666	\$ 4,372,993	\$ 94,327
Investment earnings	<u>3,462</u>	<u>2,400</u>	<u>(15,814)</u>	<u>(18,214)</u>
Total revenues	<u>4,790,506</u>	<u>4,281,066</u>	<u>4,357,179</u>	<u>76,113</u>
Expenditures				
Current -				
General government:				
Personnel services	181,231	161,872	157,574	4,298
Property services	<u>1,790</u>	<u>1,790</u>	<u>1,802</u>	<u>(12)</u>
Total expenditures	<u>183,021</u>	<u>163,662</u>	<u>159,376</u>	<u>4,286</u>
Excess of revenues over expenditures	4,607,485	4,117,404	4,197,803	80,399
Other financing uses:				
Transfers out	<u>(3,517,970)</u>	<u>(3,517,970)</u>	<u>(3,517,970)</u>	<u>-</u>
Net change in fund balance	1,089,515	599,434	679,833	80,399
Fund balance, beginning	<u>494,753</u>	<u>494,753</u>	<u>494,753</u>	<u>-</u>
Fund balance, ending	<u>\$ 1,584,268</u>	<u>\$ 1,094,187</u>	<u>\$ 1,174,586</u>	<u>\$ 80,399</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
Nonmajor Special Revenue Fund
Health Unit Maintenance

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual
For the Year Ended October 31, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental -				
State funds:				
State shared revenue	\$ 223,044	\$ 220,544	\$ 224,274	\$ 3,730
Investment earnings	<u>11,512</u>	<u>200</u>	<u>(14,410)</u>	<u>(14,610)</u>
Total revenues	<u>234,556</u>	<u>220,744</u>	<u>209,864</u>	<u>(10,880)</u>
Expenditures:				
Current -				
Health and welfare:				
Personnel services	618,094	625,177	538,309	86,868
Professional and technical services	644,500	648,069	138,219	509,850
Property services	337,500	487,500	470,815	16,685
Other services	15,597	15,597	15,936	(339)
Other	<u>1,800</u>	<u>1,800</u>	<u>-</u>	<u>1,800</u>
	<u>1,617,491</u>	<u>1,778,143</u>	<u>1,163,279</u>	<u>614,864</u>
Capital outlay	<u>-</u>	<u>83,857</u>	<u>-</u>	<u>83,857</u>
Total expenditures	<u>1,617,491</u>	<u>1,862,000</u>	<u>1,163,279</u>	<u>698,721</u>
Deficiency of revenues over expenditures	(1,382,935)	(1,641,256)	(953,415)	687,841
Other financing sources (uses):				
Transfers in	<u>305,405</u>	<u>305,405</u>	<u>305,405</u>	<u>-</u>
Net change in fund balance	(1,077,530)	(1,335,851)	(648,010)	687,841
Fund balance, beginning	<u>2,679,583</u>	<u>2,679,583</u>	<u>2,679,583</u>	<u>-</u>
Fund balance, ending	<u>\$ 1,602,053</u>	<u>\$ 1,343,732</u>	<u>\$ 2,031,573</u>	<u>\$ 687,841</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
Nonmajor Special Revenue Fund
Mosquito Abatement and Control

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual
For the Year Ended October 31, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Investment earnings	\$ 4,788	\$ 2,600	\$ (6,580)	\$ (9,180)
Expenditures:				
Current -				
General government:				
Professional and technical services	1,217,664	1,217,664	956,815	260,849
Other services	5,531	5,531	32	5,499
Total expenditures	1,223,195	1,223,195	956,847	266,348
Deficiency of revenues over expenditures	(1,218,407)	(1,220,595)	(963,427)	257,168
Other financing sources:				
Transfers in	1,219,005	1,219,005	1,219,005	-
Net change in fund balance	598	(1,590)	255,578	257,168
Fund balance, beginning	613,231	613,231	613,231	-
Fund balance, ending	\$ 613,829	\$ 611,641	\$ 868,809	\$257,168

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
Nonmajor Special Revenue Fund
Storm Water Management

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual
For the Year Ended October 31, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes -				
Ad valorem	\$ 2,469,674	\$ 2,469,674	\$ 2,598,082	\$ 128,408
Investment earnings	47,346	47,346	(48,284)	(95,630)
Total Revenues	<u>2,517,020</u>	<u>2,517,020</u>	<u>2,549,798</u>	<u>32,778</u>
Expenditures:				
Current -				
General government:				
Personnel services	1,492,607	1,559,264	1,217,907	341,357
Professional and technical services	868,398	32,504	11,670	20,834
Property services	26,764	4,404,931	1,388,964	3,015,967
Other services	18,983	18,983	13,840	5,143
Supplies	4,170	4,170	2,796	1,374
Other	52,355	183,593	183,550	43
	<u>2,463,277</u>	<u>6,203,445</u>	<u>2,818,727</u>	<u>3,384,718</u>
Capital outlay	-	1,345,798	-	1,345,798
Total expenditures	<u>2,463,277</u>	<u>7,549,243</u>	<u>2,818,727</u>	<u>4,730,516</u>
Excess (deficiency) of revenues over expenditures	53,743	(5,032,223)	(268,929)	4,763,294
Other financing uses:				
Transfers in	-	12,144	12,144	-
Transfers out	-	(800,000)	(800,000)	-
Total other financing sources (uses)	<u>-</u>	<u>(787,856)</u>	<u>(787,856)</u>	<u>-</u>
Net change in fund balance	53,743	(5,820,079)	(1,056,785)	4,763,294
Fund balance, beginning	<u>7,972,286</u>	<u>7,972,286</u>	<u>7,972,286</u>	<u>-</u>
Fund balance, ending	<u>\$ 8,026,029</u>	<u>\$ 2,152,207</u>	<u>\$ 6,915,501</u>	<u>\$ 4,763,294</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
Nonmajor Special Revenue Fund
Cultural Economy

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual
For the Year Ended October 31, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Investment earnings	1,536	1,536	(4,723)	(6,259)
Expenditures:				
Current -				
Culture and recreation:				
Other purchased services	38,155	42,155	33,102	9,053
Supplies	6,282	428,443	46,353	382,090
Other	6,455	2,455	-	2,455
	50,892	473,053	79,455	393,598
Capital outlay	-	55,000	-	55,000
Total expenditures	50,892	528,053	79,455	448,598
Net change in fund balance	(49,356)	(526,517)	(84,178)	442,339
Fund balance, beginning	699,486	699,486	699,486	-
Fund balance, ending	\$ 650,130	\$ 172,969	\$ 615,308	\$ 442,339

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
Nonmajor Special Revenue Fund
Parishwide Street, Drainage, and Bridge

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual
For the Year Ended October 31, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Investment earnings	\$ 39,000	\$ 20,000	\$ 4,338	\$ (15,662)
Public Works:				
Capital outlay	-	5,393,985	3,650,084	1,743,901
Excess (deficiency) of revenues over expenditures	39,000	(5,373,985)	(3,645,746)	1,728,239
Other financing uses:				
Transfers out	-	(2,705,696)	(2,000,000)	705,696
Net change in fund balance	39,000	(8,079,681)	(5,645,746)	2,433,935
Fund balance, beginning	8,118,766	8,118,766	8,118,766	-
Fund balance, ending	\$ 8,157,766	\$ 39,085	\$ 2,473,020	\$ 2,433,935

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
Nonmajor Special Revenue Fund
Parishwide Parks and Recreation

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual
For the Year Ended October 31, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Investment earnings	\$ 8,460	\$ 2,000	\$ (4,271)	\$ (6,271)
Expenditures:				
Current -				
Culture and recreation				
Professional and technical services	40,000	155,000	113,229	41,771
Capital outlay	-	522,912	-	522,912
Total expenditures	40,000	677,912	113,229	564,683
Deficiency of revenues over expenditures	(31,540)	(675,912)	(117,500)	558,412
Other financing sources:				
Transfers in	51,000	51,000	51,000	-
Net change in fund balance	19,460	(624,912)	(66,500)	558,412
Fund balance, beginning	733,190	733,190	733,190	-
Fund balance, ending	\$ 752,650	\$ 108,278	\$ 666,690	\$ 558,412

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
Nonmajor Special Revenue Fund
Parishwide Fire Protection

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual
For the Year Ended October 31, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Ad valorem taxes	\$ 377,654	\$ 887,094	\$ 888,059	\$ 965
Investment earnings	<u>1,088</u>	<u>1,088</u>	<u>1,600</u>	<u>512</u>
Total Revenues	<u>378,742</u>	<u>888,182</u>	<u>889,659</u>	<u>1,477</u>
Expenditures:				
Current -				
General Government				
Other	<u>142</u>	<u>24,142</u>	<u>9,120</u>	<u>15,022</u>
Public safety:				
Personnel services	16,020	16,020	16,020	-
Professional and technical services	353,938	813,836	775,640	38,196
Other	<u>34,392</u>	<u>156,710</u>	<u>88,464</u>	<u>68,246</u>
	<u>404,350</u>	<u>986,566</u>	<u>880,124</u>	<u>106,442</u>
Total expenditures	<u>404,492</u>	<u>1,010,708</u>	<u>889,244</u>	<u>121,464</u>
Excess (deficiency) of revenues over expenditures	(25,750)	(122,526)	415	122,941
Other financing sources:				
Transfers in	<u>-</u>	<u>80,000</u>	<u>-</u>	<u>(80,000)</u>
Net change in fund balance	(25,750)	(42,526)	415	42,941
Fund balance, beginning	<u>78,496</u>	<u>78,496</u>	<u>78,496</u>	<u>-</u>
Fund balance, ending	<u>\$ 52,746</u>	<u>\$ 35,970</u>	<u>\$ 78,911</u>	<u>\$ 42,941</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
Nonmajor Special Revenue Fund
Lafayette Parish Public Library

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual
For the Year Ended October 31, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes -				
Ad valorem	\$ 10,280,851	\$ 10,374,341	\$ 10,760,176	\$ 385,835
Intergovernmental -				
State funds:				
State shared revenue	178,347	178,347	179,334	987
Charges for services	43,936	43,936	60,122	16,186
Fines and forfeits	12,318	12,318	17,865	5,547
Investment earnings	152,490	71,000	(228,028)	(299,028)
Miscellaneous	68,300	56,930	67,421	10,491
Total revenues	<u>10,736,242</u>	<u>10,736,872</u>	<u>10,856,890</u>	<u>120,018</u>
Expenditures:				
Current -				
General government:				
Personnel services	-	22,024	22,003	21
Culture and recreation:				
Personnel services	8,123,748	8,223,318	7,352,331	870,987
Professional and technical services	1,045,882	989,683	886,702	102,981
Property services	1,215,003	1,285,503	1,158,179	127,324
Other services	814,404	883,784	734,329	149,455
Supplies	903,800	757,271	604,283	152,988
Other	35,830	66,300	29,634	36,666
	<u>12,138,667</u>	<u>12,205,859</u>	<u>10,765,458</u>	<u>1,440,401</u>
Debt service -				
Principal retirement	-	51,351	51,351	-
Interest charges	-	6,937	6,937	-
	<u>-</u>	<u>58,288</u>	<u>58,288</u>	<u>-</u>
Capital outlay	-	18,706,450	14,451	18,691,999
Total expenditures	<u>12,138,667</u>	<u>30,992,621</u>	<u>10,860,200</u>	<u>20,132,421</u>
Deficiency of revenues over expenditures	<u>(1,402,425)</u>	<u>(20,255,749)</u>	<u>(3,310)</u>	<u>20,252,439</u>
Other financing sources:				
Transfers in	-	12,144	12,144	-
Net change in fund balance	(1,402,425)	(20,243,605)	8,834	20,252,439
Fund balance, beginning	<u>30,081,958</u>	<u>30,081,958</u>	<u>30,081,958</u>	<u>-</u>
Fund balance, ending	<u>\$ 28,679,533</u>	<u>\$ 9,838,353</u>	<u>\$ 30,090,792</u>	<u>\$ 20,252,439</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
Nonmajor Special Revenue Fund
Municipal Transit System

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual
For the Year Ended October 31, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental -				
Federal grants	\$ 1,715,000	\$ 1,715,000	\$ 1,825,300	\$ 110,300
State funds:				
State shared revenue	300,000	300,000	312,397	12,397
Charges for services	270,000	206,783	200,233	(6,550)
Miscellaneous	176,417	176,417	185,256	8,839
Total revenues	<u>2,461,417</u>	<u>2,398,200</u>	<u>2,523,186</u>	<u>124,986</u>
Expenditures:				
Current -				
General government:				
Professional and technical services	5,541	5,541	5,541	-
Property services	183,613	210,813	190,626	20,187
Other services	2,160	3,963	2,913	1,050
Supplies	432	432	-	432
	<u>191,746</u>	<u>220,749</u>	<u>199,080</u>	<u>21,669</u>
Public works:				
Personnel services	2,286,223	2,179,718	2,008,125	171,593
Professional and technical services	482,104	481,904	428,659	53,245
Property services	69,581	61,781	46,581	15,200
Other services	1,989,849	2,328,238	1,966,242	361,996
Supplies	15,912	16,412	9,511	6,901
Other	271,414	235,281	235,740	(459)
	<u>5,115,083</u>	<u>5,303,334</u>	<u>4,694,858</u>	<u>608,476</u>
Total expenditures	<u>5,306,829</u>	<u>5,524,083</u>	<u>4,893,938</u>	<u>630,145</u>
Deficiency of revenues over expenditures	(2,845,412)	(3,125,883)	(2,370,752)	755,131
Other financing sources:				
Transfers in	<u>2,845,412</u>	<u>3,125,883</u>	<u>2,370,752</u>	<u>(755,131)</u>
Net change in fund balance	-	-	-	-
Fund balance, beginning	-	-	-	-
Fund balance, ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
Nonmajor Special Revenue Fund
City Recreation and Parks

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual
For the Year Ended October 31, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes -				
Ad valorem	\$ 2,928,954	\$ 2,973,488	\$ 2,959,460	\$ (14,028)
Charges for services	393,230	366,882	387,437	20,555
Investment earnings	8,249	4,266	2,844	(1,422)
Miscellaneous	<u>3,980</u>	<u>7,593</u>	<u>12,816</u>	<u>5,223</u>
Total revenues	<u>3,334,413</u>	<u>3,352,229</u>	<u>3,362,557</u>	<u>10,328</u>
Expenditures:				
Current -				
Culture and recreation:				
Personnel services	3,010,365	2,949,280	2,806,047	143,233
Professional and technical services	3,170	4,100	4,100	-
Property services	673,278	874,047	785,947	88,100
Other services	931,501	1,045,929	945,700	100,229
Supplies	97,624	84,335	76,137	8,198
Other	<u>56,477</u>	<u>193,168</u>	<u>177,078</u>	<u>16,090</u>
Total expenditures	<u>4,772,415</u>	<u>5,150,859</u>	<u>4,795,009</u>	<u>355,850</u>
Deficiency of revenues over expenditures	(1,438,002)	(1,798,630)	(1,432,452)	366,178
Other financing sources:				
Transfers in	<u>1,438,002</u>	<u>1,798,630</u>	<u>1,432,452</u>	<u>(366,178)</u>
Net change in fund balance	-	-	-	-
Fund balance, beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
Nonmajor Special Revenue Fund
Golf Courses

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual
For the Year Ended October 31, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for services	\$ 2,710,500	\$ 2,710,500	\$ 2,851,848	\$ 141,348
Investment earnings	434	434	1,706	1,272
Miscellaneous	-	-	12,571	12,571
Total revenues	<u>2,710,934</u>	<u>2,710,934</u>	<u>2,866,125</u>	<u>155,191</u>
Expenditures:				
Current -				
General government:				
Professional and technical services	<u>2,558</u>	<u>2,558</u>	<u>2,558</u>	<u>-</u>
Culture and recreation:				
Personnel services	1,888,948	1,773,563	1,673,614	99,949
Professional and technical services	292,303	230,589	220,885	9,704
Property services	568,384	683,980	632,496	51,484
Other services	239,083	334,660	300,616	34,044
Supplies	35,657	57,773	56,673	1,100
Other	<u>124,129</u>	<u>143,192</u>	<u>130,860</u>	<u>12,332</u>
Total expenditures	<u>3,148,504</u>	<u>3,223,757</u>	<u>3,015,144</u>	<u>208,613</u>
Total expenditures	<u>3,151,062</u>	<u>3,226,315</u>	<u>3,017,702</u>	<u>208,613</u>
Deficiency of revenues over expenditures	(440,128)	(515,381)	(151,577)	363,804
Other financing sources:				
Transfers in	<u>440,128</u>	<u>515,381</u>	<u>151,577</u>	<u>(363,804)</u>
Net change in fund balance	-	-	-	-
Fund balance, beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
Nonmajor Special Revenue Fund
Natural History Museum and Planetarium

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual
For the Year Ended October 31, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for services	\$ 1,200	\$ 1,200	\$ 18,057	\$ 16,857
Miscellaneous	-	-	128	128
Total revenues	1,200	1,200	18,185	16,985
Expenditures:				
Current -				
Culture and recreation:				
Personnel services	246,175	272,878	215,087	57,791
Property services	151,485	225,398	185,689	39,709
Other services	13,480	21,651	18,488	3,163
Supplies	3,210	10,218	9,160	1,058
Other	270,992	217,350	218,366	(1,016)
Total expenditures	685,342	747,495	646,790	100,705
Deficiency of revenues over expenditures	(684,142)	(746,295)	(628,605)	117,690
Other financing sources:				
Transfers in	684,142	746,295	628,605	(117,690)
Net change in fund balance	-	-	-	-
Fund balance, beginning	-	-	-	-
Fund balance, ending	\$ -	\$ -	\$ -	\$ -

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
Nonmajor Special Revenue Fund
Heymann Performing Arts Center

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual
For the Year Ended October 31, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for services	\$ 2,972,381	\$ 2,382,316	\$ 2,933,978	\$ 551,662
Investment earnings	108	108	55,667	55,559
Miscellaneous	600,000	600,000	581	(599,419)
Total revenues	<u>3,572,489</u>	<u>2,982,424</u>	<u>2,990,226</u>	<u>7,802</u>
Expenditures:				
Current -				
Culture and recreation:				
Personnel services	860,369	881,639	744,817	136,822
Professional and technical services	1,673,709	1,962,838	2,016,735	(53,897)
Property services	232,596	307,096	267,639	39,457
Other services	112,596	112,846	91,243	21,603
Supplies	27,010	38,021	30,643	7,378
Other	78,555	75,255	48,028	27,227
Total expenditures	<u>2,984,835</u>	<u>3,377,695</u>	<u>3,199,105</u>	<u>178,590</u>
Deficiency of revenues over expenditures	<u>587,654</u>	<u>(395,271)</u>	<u>(208,879)</u>	<u>186,392</u>
Other financing sources (uses):				
Transfers in	-	559,329	557,070	(2,259)
Transfers out	(587,654)	(164,058)	(240,734)	(76,676)
Total other financing sources (uses)	<u>(587,654)</u>	<u>395,271</u>	<u>316,336</u>	<u>(78,935)</u>
Net change in fund balance	-	-	107,457	107,457
Fund balance, beginning	<u>-</u>	<u>-</u>	<u>(107,457)</u>	<u>(107,457)</u>
Fund balance, ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT

Lafayette, Louisiana
 Nonmajor Special Revenue Fund
 Animal Shelter and Care Center

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual
 For the Year Ended October 31, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for services	\$ 283,200	\$ 307,380	\$ 320,445	\$ 13,065
Investment earnings	27,400	5,289	(10,576)	(15,865)
Miscellaneous	-	11,136	10,492	(644)
Total revenues	<u>310,600</u>	<u>323,805</u>	<u>320,361</u>	<u>(3,444)</u>
Expenditures:				
Current -				
General government:				
Personnel services	1,358,601	1,409,703	1,273,497	136,206
Professional and technical services	462,363	455,788	435,980	19,808
Property services	82,000	159,200	141,162	18,038
Other services	186,689	189,539	177,116	12,423
Supplies	179,680	222,910	207,616	15,294
Other	34,827	111,342	154,676	(43,334)
	<u>2,304,160</u>	<u>2,548,482</u>	<u>2,390,047</u>	<u>158,435</u>
Capital outlay	-	292,437	112,740	179,697
Total expenditures	<u>2,304,160</u>	<u>2,840,919</u>	<u>2,502,787</u>	<u>338,132</u>
Deficiency of revenues over expenditures	<u>(1,993,560)</u>	<u>(2,517,114)</u>	<u>(2,182,426)</u>	<u>334,688</u>
Other financing sources (uses):				
Transfers in	1,993,560	2,021,894	2,021,894	-
Transfers out	-	(13,000)	-	13,000
Total other financing sources (uses)	<u>1,993,560</u>	<u>2,008,894</u>	<u>2,021,894</u>	<u>13,000</u>
Net change in fund balance	-	(508,220)	(160,532)	347,688
Fund balance, beginning	<u>1,760,575</u>	<u>1,760,575</u>	<u>1,760,575</u>	<u>-</u>
Fund balance, ending	<u>\$ 1,760,575</u>	<u>\$ 1,252,355</u>	<u>\$ 1,600,043</u>	<u>\$ 347,688</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
Nonmajor Special Revenue Fund
Buchanan Parking Garage

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual
For the Year Ended October 31, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Current -				
General government:				
Personnel services	-	71	71	-
Professional and technical services	-	1,291	1,291	-
	-	1,362	1,362	-
Deficiency of revenues over expenditures	-	(1,362)	(1,362)	-
Other financing sources:				
Transfers in	-	1,362	1,362	-
Net change in fund balance	-	-	-	-
Fund balance, beginning	-	-	-	-
Fund balance, ending	\$ -	\$ -	\$ -	\$ -

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
Nonmajor Special Revenue Fund
Parking Program

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual
For the Year Ended October 31, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for services	\$ 439,299	\$ 461,799	\$ 541,230	\$ 79,431
Fines and forfeits	133,700	156,200	166,698	10,498
Investment earnings	-	-	148	148
Miscellaneous	-	-	5,411	5,411
Total revenues	<u>572,999</u>	<u>617,999</u>	<u>713,487</u>	<u>95,488</u>
Expenditures:				
Current -				
General government:				
Personnel services	-	17,807	17,790	17
Professional and technical services	1,918	1,918	1,918	-
	<u>1,918</u>	<u>19,725</u>	<u>19,708</u>	<u>17</u>
Public works:				
Personnel services	546,959	536,628	533,581	3,047
Professional and technical services	40,298	42,798	33,100	9,698
Property services	80,725	86,825	58,417	28,408
Other services	162,210	225,110	204,642	20,468
Supplies	5,888	5,888	5,385	503
Other	2,080	6,742	5,295	1,447
	<u>838,160</u>	<u>903,991</u>	<u>840,420</u>	<u>63,571</u>
Total expenditures	<u>840,078</u>	<u>923,716</u>	<u>860,128</u>	<u>63,588</u>
Deficiency of revenues over expenditures	<u>(267,079)</u>	<u>(305,717)</u>	<u>(146,641)</u>	<u>159,076</u>
Other financing sources:				
Transfers in	-	-	148,003	148,003
Transfers out	267,079	305,717	(1,362)	(307,079)
Total other financing sources (uses)	<u>267,079</u>	<u>305,717</u>	<u>146,641</u>	<u>(159,076)</u>
Net change in fund balance	-	-	-	-
Fund balance, beginning	-	-	-	-
Fund balance, ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
Nonmajor Special Revenue Fund
Codes and Permits

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual
For the Year Ended October 31, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Licenses and permits	\$ 2,660,436	\$ 2,665,471	\$ 3,216,649	\$ 551,178
Charges for services	346,184	344,159	451,196	107,037
Investment earnings	296	296	(126)	(422)
Miscellaneous	3,060	50	2,573	2,523
Total revenues	3,009,976	3,009,976	3,670,292	660,316
Expenditures:				
Current -				
General government:				
Personnel services	3,842,690	4,047,123	3,667,122	380,001
Professional and technical services	248,007	250,007	222,461	27,546
Property services	4,975	4,975	1,715	3,260
Other services	475,159	518,659	224,317	294,342
Supplies	45,570	48,270	18,164	30,106
Other	142,172	80,296	49,576	30,720
	4,758,573	4,949,330	4,183,355	765,975
Capital outlay	-	10,523	6,333	4,190
Total expenditures	4,758,573	4,959,853	4,189,688	770,165
Deficiency of revenues over expenditures	(1,748,597)	(1,949,877)	(519,396)	1,430,481
Other financing sources (uses):				
Transfers in	1,748,597	1,949,878	519,396	(1,430,482)
Transfers out	-	(1)	-	1
Total other financing sources (uses):	1,748,597	1,949,877	519,396	(1,430,481)
Net change in fund balance	-	-	-	-
Fund balance, beginning	-	-	-	-
Fund balance, ending	\$ -	\$ -	\$ -	\$ -

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
Nonmajor Special Revenue Fund
Coroner's Expense

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual
For the Year Ended October 31, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for services	\$ 452,642	\$ 426,450	\$ 426,029	\$ (421)
Fines and forfeits	88,992	67,133	69,247	2,114
Miscellaneous	1,525	2,098	1,649	(449)
Total revenues	543,159	495,681	496,925	1,244
Expenditures:				
Current -				
General government:				
Personnel services	275,590	277,299	274,264	3,035
Professional and technical services	436,410	435,659	319,194	116,465
Property services	51,876	54,062	56,462	(2,400)
Other services	21,559	22,857	20,008	2,849
Supplies	12,011	14,057	13,308	749
Other	431,335	481,690	507,306	(25,616)
	1,228,781	1,285,624	1,190,542	95,082
Capital outlay	5,000	5,000	-	5,000
Total expenditures	1,233,781	1,290,624	1,190,542	100,082
Deficiency of revenues over expenditures	(690,622)	(794,943)	(693,617)	101,326
Other financing sources:				
Transfers in	690,622	794,943	693,617	(101,326)
Net change in fund balance	-	-	-	-
Fund balance, beginning	-	-	-	-
Fund balance, ending	\$ -	\$ -	\$ -	\$ -

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
Nonmajor Special Revenue Fund
War Memorial

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual
For the Year Ended October 31, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Miscellaneous	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Current -				
General government:				
Personnel services	154,604	147,362	84,833	62,529
Professional and technical services	8,800	7,261	5,292	1,969
Property services	123,558	167,388	169,703	(2,315)
Other services	8,208	8,208	8,386	(178)
Supplies	587	434	434	-
Other	600	523	433	90
	296,357	331,176	269,081	62,095
Capital outlay	-	107,100	101,184	5,916
Total expenditures	296,357	438,276	370,265	68,011
Deficiency of revenues over expenditures	(296,357)	(438,276)	(370,265)	68,011
Other financing sources:				
Transfers in	296,357	438,276	370,265	(68,011)
Net change in fund balance	-	-	-	-
Fund balance, beginning	-	-	-	-
Fund balance, ending	\$ -	\$ -	\$ -	\$ -

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
Nonmajor Special Revenue Fund
Criminal Court

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual
For the Year Ended October 31, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental -				
Other	\$ 646,330	\$ 724,006	\$ 690,617	\$ (33,389)
Charges for services	4,063	4,063	4,925	862
Fines and forfeits	807,145	657,035	572,012	(85,023)
Investment earnings	455	455	670	215
Total revenues	1,457,993	1,385,559	1,268,224	(117,335)
Expenditures:				
Current -				
General government				
Personnel services	646,330	724,006	692,845	31,161
Professional and technical services	727,257	727,257	605,541	121,716
Other	84,406	84,406	74,588	9,818
Total expenditures	1,457,993	1,535,669	1,372,974	162,695
Net change in fund balance	-	(150,110)	(104,750)	45,360
Fund balance, beginning	213,441	213,441	213,441	-
Fund balance, ending	\$ 213,441	\$ 63,331	\$ 108,691	\$ 45,360

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
Nonmajor Special Revenue Fund
Justice Department Federal Equitable Sharing

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual
For the Year Ended October 31, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues:				
Other	\$ -	\$ 33,978	\$ -	\$ (33,978)
Investment earnings	-	(14,046)	(465)	13,581
Total revenues	<u>-</u>	<u>19,932</u>	<u>(465)</u>	<u>(20,397)</u>
Expenditures:				
Public safety	-	37,578	7,597	29,981
Net change in fund balance	-	(17,646)	(8,062)	9,584
Fund balance, beginning	<u>-</u>	<u>69,810</u>	<u>69,810</u>	<u>-</u>
Fund balance, ending	<u>\$ -</u>	<u>\$ 52,164</u>	<u>\$ 61,748</u>	<u>\$ 9,584</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
Nonmajor Special Revenue Fund
Traffic Safety

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual
For the Year Ended October 31, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues:				
Investment earnings	\$ 64	\$ 64	\$ 78	\$ 14
Expenditures	-	-	-	-
Net change in fund balance	64	64	78	14
Fund balance, beginning	-	-	<u>13,420</u>	<u>13,420</u>
Fund balance, ending	<u>\$ 64</u>	<u>\$ 64</u>	<u>\$ 13,498</u>	<u>\$ 13,434</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
Nonmajor Special Revenue Fund
Narcotics Seized/Forfeited Property

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual
For the Year Ended October 31, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Other	\$ -	\$ (72,951)	\$ 37,409	\$ 110,360
Investment earnings	-	(16,461)	(126)	16,335
Total revenues	-	(89,412)	37,283	126,695
Expenditures:	-	-	-	-
Net change in fund balance	-	(89,412)	37,283	126,695
Fund balance, beginning	-	91,336	91,336	-
Fund balance, ending	<u>\$ -</u>	<u>\$ 1,924</u>	<u>\$ 128,619</u>	<u>\$ 126,695</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
Nonmajor Special Revenue Fund
1961 Sales Tax Trust

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual
For the Year Ended October 31, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes -				
Sales and use taxes	\$ 440,464	\$ 440,464	\$ 277,589	\$ (162,875)
Investment earnings	968	968	16,720	15,752
Total revenues	441,432	441,432	294,309	(147,123)
Expenditures:				
Current -				
General government				
Professional and technical services	400,000	357,734	294,309	63,425
Excess of revenues over expenditures	41,432	83,698	-	(83,698)
Other financing sources (uses):				
Transfers in	92,000	49,734	33,863	(15,871)
Transfers out	(133,432)	(133,432)	(33,863)	99,569
Total other financing sources (uses)	(41,432)	(83,698)	-	83,698
Net change in fund balance	-	-	-	-
Fund balance, beginning	-	-	-	-
Fund balance, ending	\$ -	\$ -	\$ -	\$ -

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
Nonmajor Special Revenue Fund
1985 Sales Tax Trust

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual
For the Year Ended October 31, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes -				
Sales and use taxes	\$ 388,902	\$ 388,902	\$ 232,938	\$ (155,964)
Investment earnings	<u>803</u>	<u>803</u>	<u>13,982</u>	<u>13,179</u>
Total revenues	389,705	389,705	246,920	(142,785)
Expenditures:				
Current -				
General government:				
Professional and technical services	<u>388,902</u>	<u>388,902</u>	<u>246,920</u>	<u>141,982</u>
Excess of revenues over expenditures	<u>803</u>	<u>803</u>	<u>-</u>	<u>(803)</u>
Other financing sources (uses):				
Transfers in	40,000	40,000	59,012	19,012
Transfers out	<u>(40,803)</u>	<u>(40,803)</u>	<u>(59,012)</u>	<u>(18,209)</u>
Total other financing sources (uses)	<u>(803)</u>	<u>(803)</u>	<u>-</u>	<u>803</u>
Net change in fund balance	-	-	-	-
Fund balance, beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, ending	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
Nonmajor Special Revenue Fund
TIF Sales Tax Trusts

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual
For the Year Ended October 31, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes -				
Sales and use taxes	\$ 1,080,000	\$ 1,420,653	\$ 1,547,173	\$ 126,520
Investment earnings	3,889	(52,737)	22,146	74,883
Total revenues	<u>1,083,889</u>	<u>1,367,916</u>	<u>1,569,319</u>	<u>201,403</u>
Expenditures:				
Current -				
General government:				
Professional and technical services	1,425,774	5,367,919	1,207,697	4,160,222
Capital outlay	-	129,919	-	129,919
Total expenditures	<u>1,425,774</u>	<u>5,497,838</u>	<u>1,207,697</u>	<u>4,290,141</u>
Net change in fund balance	(341,885)	(4,129,922)	361,622	4,491,544
Fund balance, beginning	<u>4,311,089</u>	<u>4,311,089</u>	<u>4,311,089</u>	<u>-</u>
Fund balance, ending	<u>\$ 3,969,204</u>	<u>\$ 181,167</u>	<u>\$ 4,672,711</u>	<u>\$ 4,491,544</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
Nonmajor Special Revenue Fund
Downtown Lafayette EDD

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual
For the Year Ended October 31, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes -				
Sales and use taxes	\$ 576,000	\$ 576,000	\$ 592,902	\$ 16,902
Investment earnings	40	40	781	741
Total revenues	576,040	576,040	593,683	17,643
Expenditures:				
Current -				
General government:				
Professional and technical services	44,000	44,000	36,149	7,851
Net change in fund balance	532,040	532,040	557,534	25,494
Fund balance, beginning	633,590	633,590	633,590	-
Fund balance, ending	\$ 1,165,630	\$ 1,165,630	\$ 1,191,124	\$ 25,494

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
Nonmajor Special Revenue Fund
University Gateway EDD

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual
For the Year Ended October 31, 2022

	Original Budget	Final Budget	Actual	Final Budget Positive (Negative)
Revenues:				
Taxes -				
Sales and use taxes	\$ 469,000	\$ 499,495	\$ 503,201	\$ 3,706
Investment earnings	100	357	435	78
Total revenues	469,100	499,852	503,636	3,784
Expenditures:				
Current -				
General government:				
Professional and technical services	41,850	20,587	23,524	(2,937)
Net change in fund balance	427,250	479,265	480,112	847
Fund balance, beginning	585,104	585,104	585,104	-
Fund balance, ending	\$ 1,012,354	\$ 1,064,369	\$ 1,065,216	\$ 847

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
Nonmajor Special Revenue Fund
Trappey EDD

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual
For the Year Ended October 31, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues:				
Taxes -				
Sales and use taxes	\$ -	\$ 4,500	\$ 4,581	\$ 81
Investment earnings	<u>-</u>	<u>15</u>	<u>21</u>	<u>6</u>
Total revenues	-	4,515	4,602	87
Expenditures:				
Current -				
General government:				
Professional and technical services	<u>-</u>	<u>250</u>	<u>156</u>	<u>94</u>
Net change in fund balance	-	4,265	4,446	181
Fund balance, beginning	<u>-</u>	<u>5,586</u>	<u>5,586</u>	<u>-</u>
Fund balance, ending	<u>\$ -</u>	<u>\$ 9,851</u>	<u>\$ 10,032</u>	<u>\$ 181</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
Nonmajor Special Revenue Fund
Northway EDD

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual
For the Year Ended October 31, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues:				
Taxes -				
Sales and use taxes	\$ 400,000	\$ 400,000	\$ 416,546	\$ 16,546
Investment earnings	<u>30</u>	<u>30</u>	<u>542</u>	<u>512</u>
Total revenues	400,030	400,030	417,088	17,058
Expenditures:				
Current -				
General government:				
Professional and technical services	<u>31,500</u>	<u>31,500</u>	<u>21,732</u>	<u>9,768</u>
Net change in fund balance	368,530	368,530	395,356	26,826
Fund balance, beginning	<u>-</u>	<u>548,468</u>	<u>548,468</u>	<u>-</u>
Fund balance, ending	<u>\$ 368,530</u>	<u>\$ 916,998</u>	<u>\$ 943,824</u>	<u>\$ 26,826</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
Nonmajor Special Revenue Fund
Holy Rosary Institute EDD

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual
For the Year Ended October 31, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes -				
Sales and use taxes	\$ 30,000	\$ 30,000	\$ 28,078	\$ (1,922)
Investment earnings	<u>3</u>	<u>3</u>	<u>43</u>	<u>40</u>
Total revenues	30,003	30,003	28,121	(1,882)
Expenditures:				
Current -				
General government:				
Professional and technical services	<u>7,700</u>	<u>7,700</u>	<u>6,609</u>	<u>1,091</u>
Net change in fund balance	22,303	22,303	21,512	(791)
Fund balance, beginning	<u>38,977</u>	<u>38,977</u>	<u>38,977</u>	<u>-</u>
Fund balance, ending	<u>\$ 61,280</u>	<u>\$ 61,280</u>	<u>\$ 60,489</u>	<u>\$ (791)</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
Nonmajor Special Revenue Fund
Community Development Grants

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual
For the Year Ended October 31, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental -				
Federal grants	\$ -	\$ 14,702,383	\$ 3,718,389	\$ (10,983,994)
Investment earnings	-	-	40,887	40,887
Miscellaneous	-	50,681	50,681	-
Total revenues	<u>-</u>	<u>14,753,064</u>	<u>3,809,957</u>	<u>(10,943,107)</u>
Expenditures:				
Current -				
Urban redevelopment and assistance:				
Personnel services	-	915,169	414,476	500,693
Professional and technical services	-	138,577	18,270	120,307
Property services	-	518,072	394,590	123,482
Other services	-	2,784,133	81,679	2,702,454
Supplies	-	53,932	19,324	34,608
Other	-	2,595,642	1,060,621	1,535,021
	<u>-</u>	<u>7,005,525</u>	<u>1,988,960</u>	<u>5,016,565</u>
Economic development and assistance:				
Personnel services	-	591,594	162,745	428,849
Professional and technical services	-	20,457	6,884	13,573
Purchased property services	-	7,178,629	1,573,236	5,605,393
Other services	-	50,166	16,427	33,739
Supplies	-	14,800	4,766	10,034
Other	-	5,899	680	5,219
	<u>-</u>	<u>7,861,545</u>	<u>1,764,738</u>	<u>6,096,807</u>
Economic opportunity:				
Personnel services	-	474,882	128,758	346,124
Professional and technical services	-	28,600	9,951	18,649
Other services	-	101,996	9,030	92,966
Supplies	-	9,000	564	8,436
Other	-	5,814	3,813	2,001
	<u>-</u>	<u>620,292</u>	<u>152,116</u>	<u>468,176</u>
Capital outlay	<u>-</u>	<u>4,000</u>	<u>-</u>	<u>4,000</u>
Total expenditures	<u>-</u>	<u>15,491,362</u>	<u>3,905,814</u>	<u>11,585,548</u>
Deficiency of revenues over expenditures	<u>-</u>	<u>(738,298)</u>	<u>(95,857)</u>	<u>642,441</u>
Other financing sources (uses):				
Transfers in	-	1,070,439	20,884	(1,049,555)
Transfers out	-	(682,521)	(38,806)	643,715
Total other financing sources (uses)	<u>-</u>	<u>387,918</u>	<u>(17,922)</u>	<u>(405,840)</u>
Net change in fund balance	<u>-</u>	<u>(350,380)</u>	<u>(113,779)</u>	<u>236,601</u>
Fund balance, beginning	<u>-</u>	<u>2,949,534</u>	<u>2,949,534</u>	<u>-</u>
Fund balance, ending	<u>\$ -</u>	<u>\$ 2,599,154</u>	<u>\$ 2,835,755</u>	<u>\$ 236,601</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
Nonmajor Special Revenue Fund
Federal Transportation and Planning Grants

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual
For the Year Ended October 31, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental -				
Federal grants	\$ -	\$ 21,886,829	\$ 777,096	\$ (21,109,733)
Other	-	46,563	25,417	(21,146)
Total revenues	-	21,933,392	802,513	(21,130,879)
Expenditures:				
Current -				
Public works:				
Purchased property services	-	27,380,357	735,128	26,645,229
Excess of revenues over expenditures	-	(5,446,965)	67,385	5,514,350
Other financing sources (uses):				
Transfers in	-	5,596,965	82,615	(5,514,350)
Transfers out	-	(150,000)	(150,000)	-
Total other financing sources (uses)	-	5,446,965	(67,385)	(5,514,350)
Net change in fund balance	-	-	-	-
Fund balance, beginning	-	-	-	-
Fund balance, ending	\$ -	\$ -	\$ -	\$ -

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
Nonmajor Special Revenue Fund
Other Federal Grants

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual
For the Year Ended October 31, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental -				
Federal grants	\$ -	\$ 28,852,494	\$ 15,954,996	\$ (12,897,498)
State grants	-	560,000	36,813	(523,187)
Miscellaneous	-	1,509,685	15,873	(1,493,812)
Total revenues	-	30,922,179	16,007,682	(14,914,497)
Expenditures:				
Current -				
General government:				
Personnel services	-	893	-	893
Supplies	-	-	7,260	(7,260)
	-	893	7,260	(6,367)
Public safety:				
Personnel services	-	951,555	415,430	536,125
Professional and technical services	-	28,066	10,546	17,520
Property services	-	120,528	92,251	28,277
Other purchased services	-	13,730	-	13,730
Supplies	-	7,434	4,998	2,436
Other	-	102	-	102
	-	1,121,415	523,225	598,190
Public works:				
Professional and technical services	-	-	48,750	(48,750)
Property services	-	3,200,000	27,169	3,172,831
Supplies	-	-	1,702	(1,702)
	-	3,200,000	77,621	3,122,379
Culture and recreation:				
Other purchased services	-	11,023	11,023	-

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT

Lafayette, Louisiana
 Nonmajor Special Revenue Fund
 Other Federal Grants (Continued)

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual
 For the Year Ended October 31, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Urban revopment and housing:				
Other purchased services	-	12,201,841	14,919,039	(2,717,198)
Economic development and assistance:				
Personnel services	-	28,061	11,592	16,469
Purchased professional and technical services	-	140,280	-	140,280
Other purchased services	-	24,049	8,410	15,639
Supplies	-	5,759	43	5,716
	-	198,149	20,045	178,104
Economic oppourtunity:				
Personnel services	-	63,516	30,543	32,973
Other purchased services	-	2,000	-	2,000
Supplies	-	6,000	141	5,859
	-	71,516	30,684	40,832
Capital outlay	-	14,724,297	163,836	14,560,461
Total expenditures	-	31,529,134	15,752,733	15,776,401
Deficiency of revenues over expenditures	-	(606,955)	254,949	861,904
Other financing sources (uses):				
Transfers in	-	1,206,373	394,579	(811,794)
Transfers out	-	(599,418)	(649,528)	(50,110)
Total other financing sources (uses)	-	606,955	(254,949)	(861,904)
Net change in fund balance	-	-	-	-
Fund balance, beginning	-	-	-	-
Fund balance, ending	\$ -	\$ -	\$ -	\$ -

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
Nonmajor Special Revenue Fund
Other State Grants

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual
For the Year Ended October 31, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental -				
Federal grants	\$ -	\$ 90,351	\$ 61,533	\$ (28,818)
State funds:				
Grants	-	60,229,844	40,160,346	(20,069,498)
Total revenues	<u>-</u>	<u>60,320,195</u>	<u>40,221,879</u>	<u>(20,098,316)</u>
Expenditures:				
Current -				
General Government:				
Professional and technical services	-	382,188	-	382,188
Public works:				
Property services	-	90,000	88,434	1,566
Urban redevelopment and housing:				
Professional and technical services	-	54,471	-	54,471
Other	-	80,041	39,953	40,088
Supplies	-	768	768	-
Other services	-	1,532	1,532	-
	<u>-</u>	<u>136,812</u>	<u>42,253</u>	<u>94,559</u>
Capital outlay	-	69,638,662	49,444,471	20,194,191
Total expenditures	<u>-</u>	<u>70,247,662</u>	<u>49,575,158</u>	<u>20,672,504</u>
Deficiency of revenues over expenditures	-	(9,927,467)	(9,353,279)	574,188
Other financing sources (uses):				
Transfers in	-	9,962,492	9,353,279	(609,213)
Transfers out	-	(35,025)	-	35,025
Total other financing sources (uses)	<u>-</u>	<u>9,927,467</u>	<u>9,353,279</u>	<u>(574,188)</u>
Net change in fund balance	-	-	-	-
Fund balance, beginning	-	-	-	-
Fund balance, ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
Nonmajor Special Revenue Fund
Other Grants

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual
For the Year Ended October 31, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for services	-	\$ 5,652	\$ 5,652	\$ -
Miscellaneous	-	192,459	77,411	(115,048)
Total revenues	-	198,111	83,063	(115,048)
Expenditures:				
Current -				
General government:				
Supplies	-	39	-	39
Public Safety:				
Other Purchases Services	-	10,000	-	10,000
Public works:				
Other purchased services	-	2,500	49,421	(46,921)
Supplies	-	26,152	-	26,152
	-	28,652	49,421	(20,769)
Capital outlay	-	159,420	13,100	146,320
Total expenditures	-	198,111	62,521	135,590
Excess of revenues over expenditures	-	-	20,542	20,542
Other financing sources:				
Transfers out	-	-	(20,542)	(20,542)
Net change in fund balance	-	-	-	-
Fund balance, beginning	-	-	-	-
Fund balance, ending	\$ -	\$ -	\$ -	\$ -

**Nonmajor
Debt Service Funds**

Nonmajor Governmental Funds

Debt Service Funds

Debt Service Funds account for and report financial resources that are restricted or committed for payment of general long-term debt principal, interest, and paying agent fees.

1961 Sales Tax Bonds Sinking Fund - accounts for sales tax revenues dedicated for the payment of principal and interest requirements of all outstanding 1961 Public Improvement Sales Tax Bonds of the City of Lafayette. Also accounts for the portion of the bonds issued for the purpose of advance refunding for certain outstanding obligations of the City.

1961 Sales Tax Bonds Reserve Fund - this reserve fund accounts for a specified amount or balance that is required to be kept in case any pledged revenues are insufficient to pay debt service requirements for the 1961 City Sales Tax Bonds.

1985 Sales Tax Bonds Sinking Fund - accounts for sales tax revenues dedicated for the payment of principal and interest requirements of all outstanding 1985 Public Improvement Sales Tax Bonds of the City of Lafayette. Also accounts for the portion of the bonds issued for the purpose of advance refunding for certain outstanding obligations of the City.

1985 Sales Tax Bonds Reserve Fund - this reserve fund accounts for a specified amount or balance that is required to be kept in case any pledged revenues are insufficient to pay debt service requirements for the 1985 City Sales Tax Bonds.

Sewer Assessment Bonds - to account for the payment of principal and interest on bonds issued for the acquisition, development, and improvements to the City of Lafayette's sewers. Funding consists of special assessment taxes to the public who will benefit from the improvements.

Contingencies Sinking Fund - accounts for revenues from ad valorem taxes assessed by the Parish dedicated for the payment of principal and interest requirements for the Lafayette Parish General Obligation Bonds.

Certificates of Indebtedness, Series 2011 Sinking Fund - accounts for excess annual revenue dedicated for the payment of principal and interest requirements of the 2011 City Certificate of Indebtedness.

Limited Tax Refunding Bonds Sinking Fund - this fund is used to account for the payment of principal, interest, and related charges for the 2020 Bond Series. Funding consists of proceeds from ad valorem taxes assessed by the City.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Combining Balance Sheet
Nonmajor Debt Service Funds
October 31, 2022

	1961 Sales Tax Bonds		1985 Sales Tax Bonds	
	Sinking Fund	Reserve Fund	Sinking Fund	Reserve Fund
ASSETS				
Cash and interest-bearing deposits	\$ 1,172,763	\$ 38,791	\$ 3,747,157	\$ 54,182
Investments	5,427,024	8,105,482	-	7,543,932
Assessments receivable:				
Delinquent	-	-	-	-
Accrued interest receivable	-	42,565	-	27,440
Due from other funds	761,455	55	410,300	76
Total assets	<u>\$ 7,361,242</u>	<u>\$ 8,186,893</u>	<u>\$ 4,157,457</u>	<u>\$ 7,625,630</u>
 LIABILITIES AND FUND BALANCES				
Liabilities:				
Due to other funds	\$ 715,509	\$ 760,112	\$ 444,957	\$ 407,020
Fund balances:				
Restricted - Debt service	6,645,733	7,426,781	3,712,500	7,218,610
Total liabilities and fund balances	<u>\$ 7,361,242</u>	<u>\$ 8,186,893</u>	<u>\$ 4,157,457</u>	<u>\$ 7,625,630</u>

<u>Sewer Assessment Bonds</u>	<u>Contingencies Sinking Fund</u>	<u>Certificates of Indebtedness, Series 2011 Sinking Fund</u>	<u>Limited Tax Refunding Bonds Sinking Fund</u>	<u>Total</u>
\$ -	\$ 941,714	\$ 79,015	\$ 109,749	\$ 6,143,371
4,203	3,375,369	283,214	393,372	25,132,596
25,786	-	-	-	25,786
-	15,216	1,277	1,774	88,272
-	-	-	-	1,171,886
<u>\$ 29,989</u>	<u>\$ 4,332,299</u>	<u>\$ 363,506</u>	<u>\$ 504,895</u>	<u>\$ 32,561,911</u>
\$ 29,989	\$ -	\$ -	\$ -	\$ 2,357,587
<u>-</u>	<u>4,332,299</u>	<u>363,506</u>	<u>504,895</u>	<u>30,204,324</u>
<u>\$ 29,989</u>	<u>\$ 4,332,299</u>	<u>\$ 363,506</u>	<u>\$ 504,895</u>	<u>\$ 32,561,911</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Debt Service Funds
For the Year Ended October 31, 2022

	1961 Sales Tax Bonds		1985 Sales Tax Bonds	
	Sinking Fund	Reserve Fund	Sinking Fund	Reserve Fund
Revenues:				
Taxes -				
Ad valorem	\$ -	\$ -	\$ -	\$ -
Sales and use	13,134,978	-	11,173,849	-
Investment earnings	33,625	(115,817)	29,903	(238,313)
Total revenues	13,168,603	(115,817)	11,203,752	(238,313)
Expenditures:				
Current -				
General government	-	-	-	-
Debt service -				
Principal retirement	8,645,000	-	7,040,000	-
Interest and fiscal charges	4,448,839	-	3,938,602	-
Total debt service	13,093,839	-	10,978,602	-
Total expenditures	13,093,839	-	10,978,602	-
Excess (deficiency) of revenues over expenditures	74,764	(115,817)	225,150	(238,313)
Other financing sources (uses):				
Transfers in	220,597	-	92,653	125,303
Transfers out	(179,143)	(254,460)	(125,303)	(59,012)
Total other financing sources (uses)	41,454	(254,460)	(32,650)	66,291
Net change in fund balances	116,218	(370,277)	192,500	(172,022)
Fund balances, beginning	6,529,515	7,797,058	3,520,000	7,390,632
Fund balances, ending	\$ 6,645,733	\$ 7,426,781	\$ 3,712,500	\$ 7,218,610

<u>Sewer Assessment Bonds</u>	<u>Contingencies Sinking Fund</u>	<u>Certificates of Indebtedness, Series 2011 Sinking Fund</u>	<u>Limited Tax Refunding Bonds Sinking Fund</u>	<u>Total</u>
\$ -	\$ 4,073,464	\$ -	\$ -	\$ 4,073,464
-	-	535,756	-	24,844,583
-	(31,212)	(3,781)	(3,375)	(328,970)
<u>-</u>	<u>4,042,252</u>	<u>531,975</u>	<u>(3,375)</u>	<u>28,589,077</u>
<u>-</u>	<u>147,230</u>	<u>-</u>	<u>-</u>	<u>147,230</u>
-	3,560,000	445,000	-	19,690,000
-	<u>1,380,497</u>	<u>80,756</u>	<u>326,216</u>	<u>10,174,910</u>
-	<u>4,940,497</u>	<u>525,756</u>	<u>326,216</u>	<u>29,864,910</u>
-	<u>5,087,727</u>	<u>525,756</u>	<u>326,216</u>	<u>30,012,140</u>
<u>-</u>	<u>(1,045,475)</u>	<u>6,219</u>	<u>(329,591)</u>	<u>(1,423,063)</u>
-	-	120,128	322,616	881,297
-	-	-	-	(617,918)
-	-	120,128	322,616	263,379
-	(1,045,475)	126,347	(6,975)	(1,159,684)
-	<u>5,377,774</u>	<u>237,159</u>	<u>511,870</u>	<u>31,364,008</u>
<u>\$ -</u>	<u>\$ 4,332,299</u>	<u>\$ 363,506</u>	<u>\$ 504,895</u>	<u>\$ 30,204,324</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
Nonmajor Debt Service Fund
1961 Sales Tax Bonds Sinking Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual
For the Year Ended October 31, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes -				
Sales and use	\$ 13,088,646	\$ 13,088,646	\$ 13,134,978	\$ 46,332
Investment earnings	4,884	4,884	33,625	28,741
Total revenues	<u>13,093,530</u>	<u>13,093,530</u>	<u>13,168,603</u>	<u>75,073</u>
Expenditures:				
Debt service -				
Principal retirement	8,645,000	8,645,000	8,645,000	-
Interest and fiscal charges	4,465,744	4,465,744	4,448,839	16,905
Debt issuance cost	-	67,666	-	67,666
Total expenditures	<u>13,110,744</u>	<u>13,178,410</u>	<u>13,093,839</u>	<u>84,571</u>
Excess (deficiency) of revenues over expenditures	<u>(17,214)</u>	<u>(84,880)</u>	<u>74,764</u>	<u>159,644</u>
Other financing sources (uses):				
Payment to escrow agent	-	67,666	-	(67,666)
Transfers in	133,432	133,432	220,597	87,165
Transfers out	-	-	(179,143)	(179,143)
Total other financing sources (uses)	<u>133,432</u>	<u>201,098</u>	<u>41,454</u>	<u>(159,644)</u>
Net change in fund balance	116,218	116,218	116,218	-
Fund balance, beginning	<u>6,529,515</u>	<u>6,529,515</u>	<u>6,529,515</u>	<u>-</u>
Fund balance, ending	<u>\$ 6,645,733</u>	<u>\$ 6,645,733</u>	<u>\$ 6,645,733</u>	<u>\$ -</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
Nonmajor Debt Service Fund
1961 Sales Tax Bonds Reserve Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual
For the Year Ended October 31, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Investment earnings	\$ 92,000	\$ 49,734	\$ (115,817)	\$ (165,551)
Expenditures	-	-	-	-
Excess of revenues over expenditures	92,000	49,734	(115,817)	(165,551)
Other financing sources (uses):				
Transfers out	(92,000)	(49,734)	(254,460)	(204,726)
Net change in fund balance	-	-	(370,277)	(370,277)
Fund balance, beginning	7,797,058	7,797,058	7,797,058	-
Fund balance, ending	\$ 7,797,058	\$ 7,797,058	\$ 7,426,781	\$ (370,277)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
Nonmajor Debt Service Fund
1985 Sales Tax Bonds Sinking Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual
For the Year Ended October 31, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes -				
Sales and use	\$ 11,175,305	\$ 11,175,305	\$ 11,173,849	\$ (1,456)
Investment earnings	4,034	4,034	29,903	25,869
Total revenues	<u>11,179,339</u>	<u>11,179,339</u>	<u>11,203,752</u>	<u>24,413</u>
Expenditures:				
Debt service -				
Principal retirement	7,040,000	7,040,000	7,040,000	-
Interest and fiscal charges	3,946,839	3,946,839	3,938,602	8,237
Debt issuance cost	-	23,818	-	23,818
Total expenditures	<u>10,986,839</u>	<u>11,010,657</u>	<u>10,978,602</u>	<u>32,055</u>
Deficiency of revenues over expenditures	<u>192,500</u>	<u>168,682</u>	<u>225,150</u>	<u>56,468</u>
Other financing sources (uses):				
Transfers in	-	-	92,653	92,653
Transfers out	-	-	(125,303)	(125,303)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(32,650)</u>	<u>(32,650)</u>
Net change in fund balance	192,500	168,682	192,500	23,818
Fund balance, beginning	<u>3,520,000</u>	<u>3,520,000</u>	<u>3,520,000</u>	<u>-</u>
Fund balance, ending	<u>\$ 3,712,500</u>	<u>\$ 3,688,682</u>	<u>\$ 3,712,500</u>	<u>\$ 23,818</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
Nonmajor Debt Service Fund
1985 Sales Tax Bonds Reserve Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual
For the Year Ended October 31, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues:				
Investment earnings	\$ 40,000	\$ 40,000	\$ (238,313)	\$ (278,313)
Expenditures	-	-	-	-
Excess of revenues over expenditures	<u>40,000</u>	<u>40,000</u>	<u>(238,313)</u>	<u>(278,313)</u>
Other financing uses:				
Transfers in	-	-	125,303	125,303
Transfers out	<u>(40,000)</u>	<u>(40,000)</u>	<u>(59,012)</u>	<u>(19,012)</u>
Total other financing sources (uses)	<u>(40,000)</u>	<u>(40,000)</u>	<u>66,291</u>	<u>106,291</u>
Net change in fund balance	-	-	(172,022)	(172,022)
Fund balance, beginning	<u>7,390,632</u>	<u>7,390,632</u>	<u>7,390,632</u>	-
Fund balance, ending	<u>\$ 7,390,632</u>	<u>\$ 7,390,632</u>	<u>\$ 7,218,610</u>	<u>\$ (172,022)</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
Nonmajor Debt Service Fund
Contingencies Sinking Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual
For the Year Ended October 31, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues:				
Taxes -				
Ad valorem	\$ 4,338,960	\$ 4,078,454	\$ 4,073,464	\$ (4,990)
Investment earnings	33,643	16,492	(31,212)	(47,704)
Total revenues	<u>4,372,603</u>	<u>4,094,946</u>	<u>4,042,252</u>	<u>(52,694)</u>
Expenditures:				
Current -				
General government	164,522	164,522	147,230	17,292
Debt service -				
Principal retirement	3,560,000	3,560,000	3,560,000	-
Interest and fiscal charges	1,382,325	1,382,325	1,380,497	1,828
Debt issuance cost	-	168,227	-	168,227
Total debt service	<u>4,942,325</u>	<u>5,110,552</u>	<u>4,940,497</u>	<u>170,055</u>
Total expenditures	<u>5,106,847</u>	<u>5,275,074</u>	<u>5,087,727</u>	<u>187,347</u>
Net change in fund balance	(734,244)	(1,180,128)	(1,045,475)	134,653
Fund balance, beginning	<u>5,377,774</u>	<u>5,377,774</u>	<u>5,377,774</u>	<u>-</u>
Fund balance, ending	<u>\$ 4,643,530</u>	<u>\$ 4,197,646</u>	<u>\$ 4,332,299</u>	<u>\$ 134,653</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
Nonmajor Debt Service Fund
Certificates of Indebtedness, Series 2011 Sinking Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual
For the Year Ended October 31, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes -				
Sales and use	\$ 527,255	\$ 407,127	\$ 535,756	\$ 128,629
Investment earnings	<u>1,580</u>	<u>406</u>	<u>(3,781)</u>	<u>(4,187)</u>
Total revenues	<u>528,835</u>	<u>407,533</u>	<u>531,975</u>	<u>124,442</u>
Expenditures:				
Debt service -				
Principal retirement	445,000	445,000	445,000	-
Interest and fiscal charges	<u>80,757</u>	<u>80,757</u>	<u>80,756</u>	<u>1</u>
Total expenditures	<u>525,757</u>	<u>525,757</u>	<u>525,756</u>	<u>1</u>
Deficiency of revenues over expenditures	<u>3,078</u>	<u>(118,224)</u>	<u>6,219</u>	<u>124,443</u>
Other financing sources (uses):				
Transfers in	<u>-</u>	<u>(120,128)</u>	<u>(120,128)</u>	<u>-</u>
Net change in fund balance	3,078	1,904	126,347	124,443
Fund balance, beginning	<u>237,159</u>	<u>237,159</u>	<u>237,159</u>	<u>-</u>
Fund balance, ending	<u>\$ 240,237</u>	<u>\$ 239,063</u>	<u>\$ 363,506</u>	<u>\$ 124,443</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
Nonmajor Debt Service Fund
Limited Tax Refunding Bonds Sinking Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual
For the Year Ended October 31, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Investment earnings	\$ 3,321	\$ 2,085	\$ (3,375)	\$ (5,460)
Expenditures:				
Debt service -				
Interest and fiscal charges	325,217	326,217	326,216	1
Debt issuance costs	-	8,313	-	8,313
Total expenditures	325,217	334,530	326,216	8,314
Deficiency of revenues over expenditures	(321,896)	(332,445)	(329,591)	2,854
Other financing sources:				
Transfers in	(322,617)	(322,617)	(322,616)	1
Net change in fund balance	721	(9,828)	(6,975)	2,855
Fund balance, beginning	511,870	511,870	511,870	-
Fund balance, ending	\$ 512,591	\$ 502,042	\$ 504,895	\$ 2,855

**Nonmajor
Capital Projects Funds**

Nonmajor Governmental Funds

Capital Projects Funds

Capital Projects Funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds.

City LA DOTD Projects Fund – this fund is used to account for funding provided by LA Department of Transportation which is to be expended on construction projects approved by the State Legislature on state roads that the City of Lafayette has taken responsibility of.

Parish LA DOTD Projects Fund – this fund is used to account for funding provided by the LA Department of Transportation which is to be expended on construction projects approved by the State Legislature on state roads that the Parish of Lafayette has taken responsibility of.

City Combined Bond Construction Fund – this fund is to account for the proceeds from bond issues used to finance capital improvement projects within the City of Lafayette. These bond issues are secured and payable from a pledge and dedication of the proceeds of either the 1961 City sales and use tax or the 1985 City sales and use tax.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Combining Balance Sheet
Nonmajor Capital Projects Funds
October 31, 2022

	City LA DOTD Projects	Parish LA DOTD Projects	City Combined Bond Construction	Total
ASSETS				
Cash and interest-bearing deposits	\$ 1,011,753	\$ 2,367,979	\$ 4,403,975	\$ 7,783,707
Investments	3,626,409	8,487,503	15,785,084	27,898,996
Accrued interest receivable	16,347	38,260	71,156	125,763
Due from other funds	-	-	15,606	15,606
Total assets	\$ 4,654,509	\$ 10,893,742	\$ 20,275,821	\$ 35,824,072
 LIABILITIES AND FUND BALANCES				
Liabilities:				
Contracts payable	\$ 18,299	\$ -	\$ 2,025,743	\$ 2,044,042
Retainage payable	-	-	1,710,759	1,710,759
Due to other funds	-	-	5,864	5,864
Total liabilities	18,299	-	3,742,366	3,760,665
 Fund balances:				
Restricted -				
Capital expenditures	4,636,210	10,893,742	16,533,455	32,063,407
Total liabilities and fund balances	\$ 4,654,509	\$ 10,893,742	\$ 20,275,821	\$ 35,824,072

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended October 31, 2022

	<u>City LA DOTD Projects</u>	<u>Parish LA DOTD Projects</u>	<u>City Combined Bond Construction</u>	<u>Total</u>
Revenues:				
Intergovernmental -				
Other	\$ 4,700,000	\$ 11,000,000	\$ -	\$ 15,700,000
Investment earnings	<u>(45,400)</u>	<u>(106,258)</u>	<u>(99,275)</u>	<u>(250,933)</u>
Total revenues	<u>4,654,600</u>	<u>10,893,742</u>	<u>(99,275)</u>	<u>15,449,067</u>
Expenditures:				
Current -				
General government	-	-	248,830	248,830
Capital outlay	<u>18,390</u>	<u>-</u>	<u>18,759,670</u>	<u>18,778,060</u>
Total expenditures	<u>18,390</u>	<u>-</u>	<u>19,008,500</u>	<u>19,026,890</u>
Excess (deficiency) of revenues over expenditures	4,636,210	10,893,742	(19,107,775)	(3,577,823)
Other financing sources (uses):				
Transfers out	<u>-</u>	<u>-</u>	<u>(3,000,000)</u>	<u>(3,000,000)</u>
Net change in fund balances	4,636,210	10,893,742	(22,107,775)	(6,577,823)
Fund balances, beginning	<u>-</u>	<u>-</u>	<u>38,641,230</u>	<u>38,641,230</u>
Fund balances, ending	<u>\$ 4,636,210</u>	<u>\$ 10,893,742</u>	<u>\$ 16,533,455</u>	<u>\$ 32,063,407</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Schedule of Expenditures Compared to Capital Budget
City LA DOTD Projects
For the Year Ended October 31, 2022

	<u>Project Authorization</u>	<u>Expenditures</u>		<u>Balance of Incomplete Projects</u>
		<u>Prior Years</u>	<u>Current Year</u>	
Street projects:				
Pinhook Road Improvements	\$ 2,500,000	\$ -	\$ 92	\$ 2,499,908
Pinhook Turn Lane	<u>2,200,000</u>	<u>-</u>	<u>18,298</u>	<u>2,181,702</u>
	<u>\$ 4,700,000</u>	<u>\$ -</u>	<u>\$ 18,390</u>	<u>\$ 4,681,610</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Schedule of Expenditures Compared to Capital Budget
Parish LA DOTD Projects
For the Year Ended October 31, 2022

	<u>Project Authorization</u>	<u>Expenditures</u>		<u>Balance of Incomplete Projects</u>
		<u>Prior Years</u>	<u>Current Year</u>	
Street projects:				
E. Broussard at Robley Roundabout	\$ 2,500,000	\$ -	\$ -	\$ 2,500,000
Duhon at W. Broussard Roundabout	2,500,000	-	-	2,500,000
Duhon Road Improvements	6,000,000	-	-	6,000,000
	<u>\$ 11,000,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,000,000</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Schedule of Expenditures Compared to Capital Budget
City Combined Bond Construction
For the Year Ended October 31, 2022

	Project Authorization	Expenditures		Balance of Incomplete Projects
		Prior Years	Current Year	
Street projects:				
Belle Fontaine Drive Extension	\$ 162,950	\$ 12,950	\$ -	\$ 150,000
Blue Bird Drive Extension Widening	549,498	57,794	53,933	437,771
Bridge Replacements	519,362	159,556	16,222	343,584
Camellia/Settlers Trace Turn Lane	800,000	600,691	105,480	93,829
Downtown Sidewalks/Curbs/Overlay	820,000	112,695	155	707,150
Duhon Road Widening	1,307,987	37,093	74,370	1,196,524
Dulles Drive Widening	10,434,609	6,750,915	2,946,491	737,203
E. Pont Des Mouton Rd Wide Phase II	1,546,203	1,414,607	25,594	106,002
Frem Boustany Extension	3,572,823	2,572,601	-	1,000,222
Kaliste Saloom Widening	33,935,674	31,825,066	2,110,608	-
LA Ave Ext Phase II D (Marvw/G SW)	385,509	250,655	-	134,854
N Domingue-Dulles Roundabout	1,600,000	675,018	-	924,982
N St Antoine Ext-Pont Des Mouton	2,824,285	225,620	36,261	2,562,404
Pecan/Buick/Pine/Chestr Sidewalk	250,000	22,316	1,175	226,509
Pinhook/Kaliste Saloom Turn Lane	250,000	5,157	11,846	232,997
Polly Lane Extension	2,514,433	2,088,676	34,909	390,848
Simcoe Street Corridor Phase II	36,753	21,842	-	14,911
University Corridor Initiative	1,600,000	1,599,788	198	14
Verot School - Pinhook/Vincent	27,324	6,308	-	21,016
W Willow Street Widening	750,000	43,167	400	706,433
Pinhook/University Int. Improvement	200,000	-	-	200,000
N St Antoine Street Extension	9,600,000	2	7,545	9,592,453
Kaliste Saloom Widening	4,000,000	2,007,486	1,992,514	-
New River Oaks Pump Station	30,171	25,171	-	5,000
Downtown Street/Sidewalk Phase III	1,283,455	31,540	6,760	1,245,155
Johnston Street Relighting	250,000	60,847	105,553	83,600
Lake Farm Rd Ext (Frem/Verot)	267,381	-	16,886	250,495
MPO LA-182/Renaud Roundabout MTC	100,000	77,141	-	22,859
Lake Farm Rd Ext (Kal/Settlers)	925,000	-	-	925,000
General Sidewalk Improvements	200,000	-	48,807	151,193
St Mary/ St Landry ADA Sidewalk Imp	125,000	-	325	124,675
	<u>80,868,417</u>	<u>50,684,702</u>	<u>7,596,032</u>	<u>22,587,683</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Schedule of Expenditures Compared to Capital Budget
City Combined Bond Construction (Continued)
For the Year Ended October 31, 2022

	Project Authorization	Expenditures		Balance of Incomplete Projects
		Prior Years	Current Year	
Drainage projects:				
Bellefontaine Drainage	499,716	3,766	-	495,950
Concrete Coulee Renovations	1,867,691	533,470	5,793	1,328,428
Coulee Bend Improvements	1,651,740	163,705	10,892	1,477,143
Sunbeam Coulee Phase II	2,262,380	2,261,545	835	-
Walker Road Drainage	3,190,495	202,059	1,499,455	1,488,981
Storm Water Division	4,130,716	3,479,476	353,542	297,698
City Storm Water Diversion	746,874	61,011	494,462	191,401
Nottingham Drain/Raintree Coulee	743,438	-	655,171	88,267
River Oaks Detention	231,301	-	220	231,081
City Storm Water Detention	5,000,000	-	4,999,999	1
	<u>20,324,351</u>	<u>6,705,032</u>	<u>8,020,369</u>	<u>5,598,950</u>
Park and Recreation projects:				
Girard Park Improvements	300,000	294,355	-	5,645
LCP Heymann Park Design	75,000	63	74,937	-
LCP Neighborhood Park Freetown - Phase II	1,000,000	22,265	-	977,735
Park Improvements - City Wide	318,381	233,142	62,788	22,451
Recreation Center Improvements	650,000	507,948	34,504	107,548
Tennis Facility Improvements	253,958	149,518	1,018	103,422
Parc Elevator Modernization	200,000	-	200,000	-
Moore Park Complex	700,000	-	5	699,995
Biking/Walking Trail	1,000,000	-	309,755	690,245
Brown Park	700,000	-	106,551	593,449
	<u>5,197,339</u>	<u>1,207,291</u>	<u>789,558</u>	<u>3,200,490</u>
Building projects:				
Comeaux Building Repair	500,000	437,486	-	62,514
Fire Station No. 3	3,178,326	490,570	2,353,711	334,045
	<u>3,678,326</u>	<u>928,056</u>	<u>2,353,711</u>	<u>396,559</u>
	<u>\$ 110,068,433</u>	<u>\$ 59,525,081</u>	<u>\$ 18,759,670</u>	<u>\$ 31,783,682</u>

**Nonmajor
Enterprise Funds**

Nonmajor Enterprise Funds

Enterprise funds account for operations: (a) that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Environmental Services Disposal Fund - this fund is to account for the revenues, expenses, and fixed assets associated with the operations of the Environmental Quality Division which consists of compost disposal, solid waste disposal and other environmental issues in Lafayette Parish.

CNG Service Station Fund - this fund is to account for the revenues and expenses associated with the operation and maintenance of the Compressed Natural Gas (CNG) service station which services both public and private vehicles.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Combining Statement of Net Position
Nonmajor Enterprise Funds
October 31, 2022
With Comparative Totals for October 31, 2021

	2022			2021
	Environmental Services Disposal	CNG Service Station	Total Nonmajor Enterprise Funds	
ASSETS				
CURRENT ASSETS				
Cash and interest-bearing deposits	\$ 1,101,668	\$ 125,963	\$ 1,227,631	\$ 991,676
Investments	3,828,206	451,487	4,279,693	5,094,974
Accounts receivable, net	2,627,013	-	2,627,013	2,360,298
Accrued interest receivable	17,256	2,035	19,291	20,123
Due from other funds	1,796,860	-	1,796,860	1,636,747
Total current assets	<u>9,371,003</u>	<u>579,485</u>	<u>9,950,488</u>	<u>10,103,818</u>
NONCURRENT ASSETS				
Capital assets:				
Land	3,147,688	-	3,147,688	3,147,688
Buildings and site improvements, net	77,856	-	77,856	83,671
Equipment, net	1,152,676	-	1,152,676	1,112,724
Total noncurrent assets	<u>4,378,220</u>	<u>-</u>	<u>4,378,220</u>	<u>4,344,083</u>
Other assets:				
Net pension asset	402,104	-	402,104	144,932
Total assets	<u>14,151,327</u>	<u>579,485</u>	<u>14,730,812</u>	<u>14,592,833</u>
DEFERRED OUTFLOWS OF RESOURCES				
Other postemployment benefits	40,880	-	40,880	24,244
Pensions	298,698	-	298,698	291,238
	<u>339,578</u>	<u>-</u>	<u>339,578</u>	<u>315,482</u>
LIABILITIES				
CURRENT LIABILITIES				
Accounts payable	2,542,243	13,631	2,555,874	2,323,621
Accrued salaries and benefits	71,828	-	71,828	67,544
Unearned revenue	1,580	-	1,580	865
Compensated absences	61,009	-	61,009	66,262
Total current liabilities	<u>2,676,660</u>	<u>13,631</u>	<u>2,690,291</u>	<u>2,458,292</u>
NONCURRENT LIABILITIES				
Compensated absences	64,974	-	64,974	122,227
Other postemployment benefits	102,832	-	102,832	100,316
Net pension liability	703,280	-	703,280	617,214
Total noncurrent liabilities	<u>871,086</u>	<u>-</u>	<u>871,086</u>	<u>839,757</u>
Total liabilities	<u>3,547,746</u>	<u>13,631</u>	<u>3,561,377</u>	<u>3,298,049</u>
DEFERRED INFLOWS OF RESOURCES				
Other postemployment benefits	27,559	-	27,559	5,721
Pensions	518,232	-	518,232	501,558
Total deferred inflows of resources	<u>545,791</u>	<u>-</u>	<u>545,791</u>	<u>507,279</u>
NET POSITION				
Net investment in capital assets	4,378,220	-	4,378,220	4,344,083
Unrestricted	6,019,148	565,854	6,585,002	6,758,976
Total net position	<u>\$ 10,397,368</u>	<u>\$ 565,854</u>	<u>\$ 10,963,222</u>	<u>\$ 11,102,987</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Combining Statement of Revenues, Expenses, and Changes in Fund Net Position
Nonmajor Enterprise Funds
For the Year Ended October 31, 2022
With Comparative Actual Amounts for the Year Ended October 31, 2021

	2022			2021
	Environmental Services Disposal	CNG Service Station	Total Nonmajor Enterprise Funds	
Operating revenues:				
Charges for services	\$ 18,959,364	\$ 281,987	\$ 19,241,351	\$ 17,531,177
Miscellaneous	268,518	-	268,518	255,572
Total operating revenues	<u>19,227,882</u>	<u>281,987</u>	<u>19,509,869</u>	<u>17,786,749</u>
Operating expenses:				
Production, collection and cost of services	18,003,019	202,545	18,205,564	15,584,434
Administrative and general	1,201,979	69,265	1,271,244	922,283
Depreciation	165,433	-	165,433	161,965
Total operating expenses	<u>19,370,431</u>	<u>271,810</u>	<u>19,642,241</u>	<u>16,668,682</u>
Operating income	<u>(142,549)</u>	<u>10,177</u>	<u>(132,372)</u>	<u>1,118,067</u>
Nonoperating revenues (expenses):				
Investment earnings	(43,520)	(4,642)	(48,162)	2,790
Gain (loss) on disposal of capital assets	3,812	-	3,812	(17,366)
Non-employer pension contributions	19,632	-	19,632	19,855
Total nonoperating revenues (expenses)	<u>(20,076)</u>	<u>(4,642)</u>	<u>(24,718)</u>	<u>5,279</u>
Income before transfers	(162,625)	5,535	(157,090)	1,123,346
Transfers in	17,325	-	17,325	-
Transfers out	-	-	-	(36,082)
Change in net position	(145,300)	5,535	(139,765)	1,087,264
Net position, beginning	<u>10,542,668</u>	<u>560,319</u>	<u>11,102,987</u>	<u>10,015,723</u>
Net position, ending	<u>\$ 10,397,368</u>	<u>\$ 565,854</u>	<u>\$ 10,963,222</u>	<u>\$ 11,102,987</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Combining Statement of Cash Flows
Nonmajor Enterprise Funds
For the Year Ended October 31, 2022
With Comparative Actual Amounts for the Year Ended October 31, 2021

	2022			2021
	Environmental Services Disposal	CNG Service Station	Total Nonmajor Enterprise Funds	
Cash flows from operating activities:				
Receipts from customers	\$ 18,119,423	\$ 281,987	\$ 18,401,410	\$ 17,213,519
Payments to suppliers for goods and services	(17,290,104)	(277,901)	(17,568,005)	(15,218,883)
Payments to employees and for employee related costs	(1,456,982)	-	(1,456,982)	(1,331,166)
Other receipts	269,233	-	269,233	255,572
Net cash provided (used) by operating activities	<u>(358,430)</u>	<u>4,086</u>	<u>(354,344)</u>	<u>919,042</u>
Cash flows from noncapital financing activities:				
Transfers in (out)	<u>17,325</u>	<u>-</u>	<u>17,325</u>	<u>(36,082)</u>
Cash flows from capital and related financing activities:				
Purchase of capital assets	<u>(194,976)</u>	<u>-</u>	<u>(194,976)</u>	<u>(148,791)</u>
Cash flows from investing activities:				
Interest earnings	24,642	3,227	27,869	10,100
Purchases of investments	<u>712,996</u>	<u>27,085</u>	<u>740,081</u>	<u>(672,165)</u>
Net cash used by investing activities	<u>737,638</u>	<u>30,312</u>	<u>767,950</u>	<u>(662,065)</u>
Net increase in cash and cash equivalents	201,557	34,398	235,955	72,104
Balances, beginning of the year	<u>900,111</u>	<u>91,565</u>	<u>991,676</u>	<u>919,572</u>
Balances, end of the year	<u>\$ 1,101,668</u>	<u>\$ 125,963</u>	<u>\$ 1,227,631</u>	<u>\$ 991,676</u>
Reconciliation of operating income to net cash provided by operating activities:				
Operating income	\$ (142,549)	\$ 10,177	\$ (132,372)	\$ 1,118,067
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation	165,433	-	165,433	161,965
Provision for bad debts	413,114	-	413,114	238,427
Pension expense (benefit)	(110,796)	-	(110,796)	(116,460)
OPEB expense (benefit)	7,719	-	7,719	13,293
Change in assets and liabilities:				
Receivables	(679,829)	-	(679,829)	(556,085)
Accounts and other payables	210,381	(6,091)	204,290	83,661
Due from/to other funds	(160,112)	-	(160,112)	8,619
Unearned revenue	715	-	715	865
Compensated absences	<u>(62,506)</u>	<u>-</u>	<u>(62,506)</u>	<u>(33,310)</u>
Net cash provided by operating activities	<u>\$ (358,430)</u>	<u>\$ 4,086</u>	<u>\$ (354,344)</u>	<u>\$ 919,042</u>
Noncash investing, capital and financing activities:				
Gain on disposal of capital assets	<u>\$ 3,812</u>	<u>\$ -</u>	<u>\$ 3,812</u>	<u>\$ (17,366)</u>
Decrease in fair value of investments	<u>\$ (67,217)</u>	<u>\$ (7,983)</u>	<u>\$ (75,200)</u>	<u>\$ (4,649)</u>

Internal Service Funds

Internal Service Funds

Internal Service funds account for the financing of goods or services provided by one department or agency to other department or agencies of the governmental unit, or to other governmental units, on a cost-reimbursement basis.

Central Vehicle Maintenance Fund – this fund manages, maintains, and repairs LCG fleet vehicles consisting predominately of City buses, public safety vehicles, and various heavy equipment.

Self-Insurance Fund - this fund is also called the Risk Management Fund. This fund is used to account for self-insurance activities involving property damage, worker's compensation, and general liability claims.

Group Hospitalization Fund - this fund is used to account for self-insurance activities involving medical care claims and payment of insurance premiums by LCG's employees, retirees, and dependents.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Combining Statement of Net Position
Internal Service Funds
October 31, 2022

	<u>Central Vehicle Maintenance</u>	<u>Self- Insurance</u>	<u>Group Hospital- ization</u>	<u>Total</u>
ASSETS				
CURRENT ASSETS				
Cash and interest-bearing deposits	\$ 180,439	\$ 932,462	\$ 6,112,867	\$ 7,225,768
Investments	646,743	3,342,207	21,910,233	25,899,183
Accounts receivable, net	1,995	76,812	359,522	438,329
Accrued interest receivable	2,915	15,066	98,767	116,748
Due from other funds	44	69,919	-	69,963
Inventories, net	602,710	-	-	602,710
Prepaid items	-	499,965	102,800	602,765
Total current assets	<u>1,434,846</u>	<u>4,936,431</u>	<u>28,584,189</u>	<u>34,955,466</u>
NONCURRENT ASSETS				
Capital assets:				
Buildings, net	87,829	-	-	87,829
Equipment, net	458,186	-	-	458,186
Total noncurrent assets	<u>546,015</u>	<u>-</u>	<u>-</u>	<u>546,015</u>
Total assets	<u>\$ 1,980,861</u>	<u>\$ 4,936,431</u>	<u>\$ 28,584,189</u>	<u>\$ 35,501,481</u>
CURRENT LIABILITIES				
Accounts payable	\$ 369,736	\$ 220,940	\$ 5,231	\$ 595,907
Accrued salaries and benefits	55,151	-	1,693	56,844
Other payables	-	-	54,908	54,908
Unearned revenue	-	-	4,206	4,206
Due to other funds	296	8,224	-	8,520
Unpaid claims liability	-	6,525,322	2,069,810	8,595,132
Compensated absences	129,541	-	-	129,541
Total current liabilities	<u>554,724</u>	<u>6,754,486</u>	<u>2,135,848</u>	<u>9,445,058</u>
NONCURRENT LIABILITIES				
Claims payable	-	8,099,896	-	8,099,896
Total liabilities	<u>554,724</u>	<u>14,854,382</u>	<u>2,135,848</u>	<u>17,544,954</u>
NET POSITION				
Net investment in capital assets	546,015	-	-	546,015
Unrestricted (deficit)	880,122	(9,917,951)	26,448,341	17,410,512
Total net position (deficit)	<u>1,426,137</u>	<u>(9,917,951)</u>	<u>26,448,341</u>	<u>17,956,527</u>
Total liabilities and net position	<u>\$ 1,980,861</u>	<u>\$ 4,936,431</u>	<u>\$ 28,584,189</u>	<u>\$ 35,501,481</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Combining Statement of Revenues, Expenses, and Changes in Fund Net Position
Internal Service Funds
For the Year Ended October 31, 2022

	<u>Central Vehicle Maintenance</u>	<u>Self- Insurance</u>	<u>Group Hospital- ization</u>	<u>Total</u>
Operating revenues:				
Charges for services	\$ 8,828,443	\$ 8,924,928	\$ 25,440,659	\$ 43,194,030
Miscellaneous	<u>4,776</u>	<u>647,682</u>	<u>1,416,166</u>	<u>2,068,624</u>
Total operating revenues	<u>8,833,219</u>	<u>9,572,610</u>	<u>26,856,825</u>	<u>45,262,654</u>
Operating expenses:				
Cost of services rendered	8,279,449	12,345,833	22,013,332	42,638,614
Depreciation	<u>95,116</u>	<u>-</u>	<u>-</u>	<u>95,116</u>
Total operating expenses	<u>8,374,565</u>	<u>12,345,833</u>	<u>22,013,332</u>	<u>42,733,730</u>
Operating income (loss)	<u>458,654</u>	<u>(2,773,223)</u>	<u>4,843,493</u>	<u>2,528,924</u>
Nonoperating revenues (expenses):				
Investment earnings	(8,162)	(32,987)	(204,806)	(245,955)
Gain (loss) on sale/disposal of assets	<u>80,426</u>	<u>-</u>	<u>-</u>	<u>80,426</u>
Total nonoperating revenues (expenses)	<u>72,264</u>	<u>(32,987)</u>	<u>(204,806)</u>	<u>(165,529)</u>
Income (loss) before transfers	530,918	(2,806,210)	4,638,687	2,363,395
Transfers in	45,658	-	-	45,658
Transfers out	<u>-</u>	<u>-</u>	<u>(1,614,376)</u>	<u>(1,614,376)</u>
Change in net position	576,576	(2,806,210)	3,024,311	794,677
Net position (deficit), beginning	<u>849,561</u>	<u>(7,111,741)</u>	<u>23,424,030</u>	<u>17,161,850</u>
Net position (deficit), ending	<u>\$ 1,426,137</u>	<u>\$ (9,917,951)</u>	<u>\$ 26,448,341</u>	<u>\$ 17,956,527</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended October 31, 2022

	Central Vehicle Maintenance	Self- Insurance	Group Hospital- ization	Total
Cash flows from operating activities:				
Receipts from customers	\$ 8,826,533	\$ -	\$ -	\$ 8,826,533
Receipts from insured	-	8,927,477	25,668,210	34,595,687
Payments to suppliers for goods and services	(6,314,860)	(6,025,363)	(3,535,919)	(15,876,142)
Payments to employees and for employee related costs	(2,013,986)	-	(110,131)	(2,124,117)
Payments for claims	-	(5,143,590)	(17,951,773)	(23,095,363)
Other receipts	4,776	647,682	1,414,715	2,067,173
Net cash provided (used) by operating activities	<u>502,463</u>	<u>(1,593,794)</u>	<u>5,485,102</u>	<u>4,393,771</u>
Cash flows from noncapital financing activities:				
Transfers in	45,658	-	-	45,658
Transfers out	-	-	(1,614,376)	(1,614,376)
	<u>45,658</u>	<u>-</u>	<u>(1,614,376)</u>	<u>(1,568,718)</u>
Cash flows from capital and related financing activities:				
Purchase of capital assets	(48,172)	-	-	(48,172)
Cash flows from investing activities:				
Interest earnings	1,880	29,320	167,845	199,045
Sales (purchases) of investments	(374,796)	1,562,957	(1,786,312)	(598,151)
Net cash provided (used) by investing activities	<u>(372,916)</u>	<u>1,592,277</u>	<u>(1,618,467)</u>	<u>(399,106)</u>
Net increase (decrease) in cash and cash equivalents	127,033	(1,517)	2,252,259	2,377,775
Balances, beginning of the year	53,406	933,979	3,860,608	4,847,993
Balances, end of the year	<u>\$ 180,439</u>	<u>\$ 932,462</u>	<u>\$ 6,112,867</u>	<u>\$ 7,225,768</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:				
Operating income (loss)	\$ 458,654	\$ (2,773,223)	\$ 4,843,493	\$ 2,528,924
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation	95,116	-	-	95,116
Change in assets and liabilities:				
Receivables	(1,910)	2,549	227,551	228,190
Inventories	(151,747)	-	-	(151,747)
Prepaid items	-	(74,965)	(102,800)	(177,765)
Accounts and other payables	121,742	1,315,228	518,309	1,955,279
Unearned revenue	-	-	(1,451)	(1,451)
Due from/to other funds	(34,936)	(63,383)	-	(98,319)
Compensated absences	15,544	-	-	15,544
Net cash provided (used) by operating activities	<u>\$ 502,463</u>	<u>\$ (1,593,794)</u>	<u>\$ 5,485,102</u>	<u>\$ 4,393,771</u>
Noncash investing, capital and financing activities:				
Decrease in fair value of investments	<u>\$ (11,836)</u>	<u>\$ (57,771)</u>	<u>\$ (390,395)</u>	<u>\$ (460,002)</u>
Gain on disposal of capital assets	<u>\$ 80,426</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 80,426</u>

Fiduciary Funds

Fiduciary Funds

Custodial funds are used to account for short-term custodial collections on resources on behalf of another individual, entity, or government.

Property Tax Escrow Fund - this fund accounts for proceeds of ad valorem taxes assessed by the City that were paid under protest by the taxpayer.

Police Evidence Fund – this fund is used to account for seized and/or forfeited funds related to police investigations.

Civil Court Operating Fund - this fund accounts for the monies held (bonds posted) by plaintiffs to cover estimated court costs in connection with civil and criminal suits. Any monies remaining after settlement of the suits are refunded to the plaintiffs.

Court Cost Bond Fund - this fund accounts for the monies held (bonds posted) by plaintiffs to cover estimated court costs in connection with civil and criminal suits. Any monies remaining after settlement of the suits are refunded to the plaintiffs.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Combining Statement of Fiduciary Net Position
Custodial Funds
October 31, 2022

	Property Tax Escrow Fund	Police Evidence Fund	Civil Court Operating Fund	Court Cost Bond Fund	Total
ASSETS					
Cash and interest-bearing deposits	\$ 11,692	\$ 1,069,538	\$ 842,670	\$ 57,142	\$ 1,981,042
Investments	41,908	-	-	-	41,908
Accrued interest receivable	<u>189</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>189</u>
Total assets	<u>53,789</u>	<u>1,069,538</u>	<u>842,670</u>	<u>57,142</u>	<u>2,023,139</u>
LIABILITIES					
Accounts payable	-	-	-	10,486	10,486
Other payables	<u>-</u>	<u>-</u>	<u>38,859</u>	<u>-</u>	<u>38,859</u>
Total liabilities	<u>-</u>	<u>-</u>	<u>38,859</u>	<u>10,486</u>	<u>49,345</u>
NET POSITION					
Restricted for individuals, organizations and other governments	<u>\$ 53,789</u>	<u>\$ 1,069,538</u>	<u>\$ 803,811</u>	<u>\$ 46,656</u>	<u>\$ 1,973,794</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended October 31, 2022

	Property Tax Escrow Fund	Police Evidence Fund	Civil Court Operating Fund	Court Cost Bond Fund	Total
ADDITIONS					
Bonds posted	\$ -	\$ -	\$ -	\$ 1,849,652	\$ 1,849,652
Court costs	-	-	788,992	-	788,992
Interest	<u>309</u>	<u>901</u>	<u>-</u>	<u>-</u>	<u>1,210</u>
Total additions	<u>309</u>	<u>901</u>	<u>788,992</u>	<u>1,849,652</u>	<u>2,639,854</u>
DEDUCTIONS					
Refunds to individuals/businesses	-	-	229,268	-	229,268
Payments to other governments	-	-	407,921	1,122,665	1,530,586
Other reductions	-	-	288,946	726,775	1,015,721
Bank service charges	<u>-</u>	<u>81</u>	<u>-</u>	<u>10,879</u>	<u>10,960</u>
Total deductions	<u>-</u>	<u>81</u>	<u>926,135</u>	<u>1,860,319</u>	<u>2,786,535</u>
Change in net position	309	820	(137,143)	(10,667)	(146,681)
Net position, beginning of year as restated	<u>53,480</u>	<u>1,068,718</u>	<u>940,954</u>	<u>57,323</u>	<u>2,120,475</u>
Net position, end of year	<u>\$ 53,789</u>	<u>\$1,069,538</u>	<u>\$ 803,811</u>	<u>\$ 46,656</u>	<u>\$ 1,973,794</u>

**Nonmajor
Discretely Presented
Component Units**

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Combining Statement of Net Position - Nonmajor Discretely Presented Component Units
October 31, 2022

	<u>Downtown Development Authority</u>	<u>City Court of Lafayette</u>
ASSETS		
CURRENT ASSETS:		
Cash and interest-bearing deposits	\$ 726,650	\$ 2,904,793
Accounts receivable, net	38,115	10,486
Due from primary government	-	-
Due from other governmental agencies	409,727	-
Inventories	-	-
Prepaid items	-	31,202
Total current assets	<u>1,174,492</u>	<u>2,946,481</u>
NONCURRENT ASSETS:		
Restricted cash and interest-bearing deposits	-	-
Net pension asset	75,553	-
Capital assets:		
Non-depreciable	-	-
Depreciable, net	<u>59,288</u>	<u>1,402,994</u>
Total noncurrent assets	<u>134,841</u>	<u>1,402,994</u>
Total assets	<u>1,309,333</u>	<u>4,349,475</u>
DEFERRED OUTFLOWS OF RESOURCES		
Other post-employment benefits	-	-
Pensions	<u>77,495</u>	<u>-</u>
Total deferred outflows of resources	<u>77,495</u>	<u>-</u>
LIABILITIES		
CURRENT LIABILITIES:		
Accounts and other payables	37,025	2,984
Due to primary government	-	-
Due to other governmental agencies	-	-
Unearned revenue	55,000	-
Deposits	-	-
Current portion of long-term liabilities-		
Compensated absences	8,278	-
Bonds payable	<u>-</u>	<u>-</u>
Total current liabilities	<u>100,303</u>	<u>2,984</u>
NONCURRENT LIABILITIES:		
Noncurrent portion of long-term liabilities-		
Compensated absences	-	-
Bonds payable	-	-
Other post-employment benefits	<u>-</u>	<u>-</u>
Total noncurrent liabilities	<u>-</u>	<u>-</u>
Total liabilities	<u>100,303</u>	<u>2,984</u>
DEFERRED INFLOWS OF RESOURCES		
Property taxes	-	-
Other post-employment benefits	-	-
Pensions	<u>157,807</u>	<u>-</u>
Total deferred inflows of resources	<u>157,807</u>	<u>-</u>
NET POSITION		
Net investment in capital assets	59,288	1,402,994
Restricted for (Note 21):		
Capital projects	-	-
Debt service	-	-
External legal constraints/programs	-	573,758
Unrestricted (deficit)	<u>1,069,430</u>	<u>2,369,739</u>
Total net position	<u>\$ 1,128,718</u>	<u>\$ 4,346,491</u>

Lafayette Parish Waterworks District North	Lafayette Parish Waterworks District South	Lafayette Parish Bayou Vermilion District	Lafayette Parish Communication District	Total
\$ 676,327	\$ 884,500	\$ 2,127,195	\$ 10,173,692	\$ 17,493,157
343,332	282,606	181,784	413,310	1,269,633
-	-	-	16,898	16,898
-	-	1,505,051	-	1,914,778
-	307,092	28,272	-	335,364
38,005	11,426	64,000	42,516	187,149
<u>1,057,664</u>	<u>1,485,624</u>	<u>3,906,302</u>	<u>10,646,416</u>	<u>21,216,979</u>
2,080,174	1,431,817	-	-	3,511,991
-	-	229,466	1,179,103	1,484,122
-	909,484	146,000	73,476	1,128,960
6,756,202	9,855,191	3,555,157	15,553,341	37,182,173
<u>8,836,376</u>	<u>12,196,492</u>	<u>3,930,623</u>	<u>16,805,920</u>	<u>43,307,246</u>
<u>9,894,040</u>	<u>13,682,116</u>	<u>7,836,925</u>	<u>27,452,336</u>	<u>64,524,225</u>
-	-	-	64,050	64,050
-	-	275,229	310,460	663,184
-	-	275,229	374,510	727,234
318,881	252,474	164,707	325,717	1,101,788
-	-	-	26,940	26,940
-	-	3,098	-	3,098
-	50,000	12,302	24,309	141,611
178,300	60,575	-	-	238,875
-	-	-	-	8,278
395,000	469,280	155,000	-	1,019,280
<u>892,181</u>	<u>832,329</u>	<u>335,107</u>	<u>376,966</u>	<u>2,539,870</u>
-	-	36,464	527,854	564,318
1,451,643	3,939,720	3,278,551	-	8,669,914
-	-	-	135,465	135,465
<u>1,451,643</u>	<u>3,939,720</u>	<u>3,315,015</u>	<u>663,319</u>	<u>9,369,697</u>
<u>2,343,824</u>	<u>4,772,049</u>	<u>3,650,122</u>	<u>1,040,285</u>	<u>11,909,567</u>
-	-	1,971,335	-	1,971,335
-	-	-	47,978	47,978
-	-	495,514	1,111,713	1,765,034
-	-	2,466,849	1,159,691	3,784,347
5,304,559	7,084,491	3,701,157	15,626,817	33,179,306
-	-	18,831	-	18,831
1,307,699	546,957	734,412	-	2,589,068
-	-	-	-	573,758
937,958	1,278,619	(2,459,217)	10,000,053	13,196,582
<u>\$ 7,550,216</u>	<u>\$ 8,910,067</u>	<u>\$ 1,995,183</u>	<u>\$ 25,626,870</u>	<u>\$ 49,557,545</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Combining Statement of Activities - Nonmajor Discretely Presented Component Units
For the Year Ended October 31, 2021

	Downtown Development Authority	City Court of Lafayette
Expenses	<u>\$ 544,790</u>	<u>\$ 3,862,565</u>
Program revenues:		
Charges for services	-	288,719
Operating grants and contributions	-	2,167,824
Capital grants and contributions	-	-
Total program revenues	<u>-</u>	<u>2,456,543</u>
Net program revenues (expenses)	<u>(544,790)</u>	<u>(1,406,022)</u>
General revenues:		
Taxes-		
Property	440,016	-
Non-employer pension contributions	3,623	-
Investment earnings	1,716	2,673
Miscellaneous	8	12,575
Total general revenues	<u>445,363</u>	<u>15,248</u>
Change in net position	(99,427)	(1,390,774)
Net position, beginning	<u>1,228,145</u>	<u>5,737,265</u>
Net position, ending	<u>\$ 1,128,718</u>	<u>\$ 4,346,491</u>

Lafayette Parish Waterworks District North	Lafayette Parish Waterworks District South	Lafayette Parish Bayou Vermilion District	Lafayette Parish Communication District	Total
<u>\$ 4,592,672</u>	<u>\$ 2,331,425</u>	<u>\$ 2,656,048</u>	<u>\$ 4,617,850</u>	<u>\$ 18,605,350</u>
4,530,439	2,735,899	921,564	4,947,785	13,424,406
-	-	105,789	306,424	2,580,037
-	16,410	-	48,923	65,333
<u>4,530,439</u>	<u>2,752,309</u>	<u>1,027,353</u>	<u>5,303,132</u>	<u>16,069,776</u>
<u>(62,233)</u>	<u>420,884</u>	<u>(1,628,695)</u>	<u>685,282</u>	<u>(2,535,574)</u>
-	-	1,943,346	-	2,383,362
-	-	11,002	20,708	35,333
1,493	1,734	11,796	-	19,412
<u>8,308</u>	<u>346,605</u>	<u>60,275</u>	<u>39,458</u>	<u>467,229</u>
<u>9,801</u>	<u>348,339</u>	<u>2,026,419</u>	<u>60,166</u>	<u>2,905,336</u>
(52,432)	769,223	397,724	745,448	369,762
<u>7,602,648</u>	<u>8,140,844</u>	<u>1,597,459</u>	<u>24,881,422</u>	<u>49,187,783</u>
<u>\$ 7,550,216</u>	<u>\$ 8,910,067</u>	<u>\$ 1,995,183</u>	<u>\$ 25,626,870</u>	<u>\$ 49,557,545</u>



Lafayette
CONSOLIDATED GOVERNMENT

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Statement of Revenues, Expenses, and Changes in
Fund Net Position
Utilities System Fund
For the Year Ended October 31, 2022

	Electric	Water	Sewer	Total
Operating revenues:				
General customers	\$ 92,808,411	\$ 14,118,157	\$ 29,451,569	\$ 136,378,137
Municipality	1,124,534	123,932	147,796	1,396,262
Sales to other public utilities	167,965	-	-	167,965
Other sales to public authorities	5,267,783	7,879,277	1,353,928	14,500,988
Interdepartmental sales	1,540,036	126,967	77,876	1,744,879
Fuel clause adjustment	121,702,909	-	-	121,702,909
Miscellaneous	<u>4,013,350</u>	<u>389,533</u>	<u>682,921</u>	<u>5,085,804</u>
Total operating revenues	<u>226,624,988</u>	<u>22,637,866</u>	<u>31,714,090</u>	<u>280,976,944</u>
Operating expenses:				
Production and collection	136,452,737	5,862,392	5,229,449	147,544,578
Distributions and treatment	14,315,759	2,053,226	6,929,965	23,298,950
Customers' accounting and collecting	4,236,384	1,734,975	2,178,373	8,149,732
Administrative and general	12,865,045	5,354,597	6,265,809	24,485,451
Transfers to City in lieu of taxes	17,735,592	2,673,000	3,777,076	24,185,668
Amortization of utilities plant acquisition adjustments	316,571	-	-	316,571
Depreciation	<u>15,035,825</u>	<u>4,215,620</u>	<u>6,095,970</u>	<u>25,347,415</u>
Total operating expenses	<u>200,957,913</u>	<u>21,893,810</u>	<u>30,476,642</u>	<u>253,328,365</u>
Operating income	<u>\$ 25,667,075</u>	<u>\$ 744,056</u>	<u>\$ 1,237,448</u>	<u>27,648,579</u>
Nonoperating revenues (expenses):				
Investment earnings				620,618
Interest expense				(7,447,090)
Bond issuance costs				(1,024,546)
Amortization of debt premiums and loss on refundings, net				1,507,180
Loss on disposal of assets				(255,880)
Federal grant revenue				751,148
Hurricane/flood expenses				(718,626)
Non-employer pension contributions				636,071
Other, net				<u>317,389</u>
Total nonoperating revenues (expenses)				<u>(5,613,736)</u>
Income before contributions and transfers				22,034,843
Capital contributions				150,700
Transfers in				<u>641,639</u>
Change in net position				22,827,182
Net position, beginning				<u>570,657,116</u>
Net position, ending				<u>\$ 593,484,298</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Justice System Funding Schedule - Receiving Entity
As Required by Act 87 of the 2020 Regular Legislative Session

	<u>First Six Month Period Ended 4/30/2022</u>	<u>Second Six Month Period Ended 10/31/2022</u>
Cash Basis Presentation		
Receipts From:		
City Court of Lafayette, Criminal Court Costs/Fees	\$ 414,443	\$ 413,841
City Court of Lafayette, Service/Collection Fees	5,500	4,150
Lafayette Parish Sheriff's Office, Criminal Court Costs/Fees	78,038	70,064
Lafayette Parish Sheriff's Office, Criminal Fines - Other	202,193	161,390
Lafayette Parish Sheriff's Office, Criminal Fines - Contempt	56,506	68,689
16th Judicial District Attorney, Asset Forfeiture/Sale	202,193	161,390
16th Judicial District Attorney, Bond Fees	53,416	29,818
16th Judicial District Attorney, Criminal Fines - Contempt	<u>56,506</u>	<u>68,689</u>
Subtotal Receipts	<u>\$ 1,068,795</u>	<u>\$ 978,031</u>

**Statistical Section
(Unaudited)**

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

STATISTICAL SECTION INDEX
(Unaudited)

This part of Lafayette Consolidated Government's Annual Comprehensive Financial Report presents detailed information as a context for understanding what the information in the Financial Statements, Note Disclosures, Required Supplementary Information, and Other Supplementary Information says about the City-Parish's overall financial health.

<u>Contents</u>	<u>Pages</u>	<u>Tables</u>
Financial Trends		
These schedules contain trend information to help the reader understand how the City-Parish's financial performance and well-being has changed over time.	238-251	1-6
Revenue Capacity		
These schedules contain information to help the reader assess the City-Parish's most significant local revenue sources; the sales tax, as well as the property tax.	252-263	7-15
Debt Capacity		
These schedules contain information to help the reader assess the affordability of the City-Parish's current levels of outstanding debt and the City-Parish's ability to issue additional debt in the future.	264-272	16-23
Demographic and Economic Information		
These schedules offer demographic and economic indicators to help the reader understand the environment within which Lafayette Consolidated Government's financial activities take place.	273-274	24-25
Operating Information		
These schedules contain service and infrastructure data to help the reader understand how the information in the City-Parish's financial report relates to the services that the City-Parish provides and the activities it performs.	275-280	26-29

Sources: Unless otherwise noted, the information in these schedules are derived from the Annual Comprehensive Financial Reports for fiscal years 2013-2022.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

GENERAL GOVERNMENTAL REVENUES BY SOURCE (1)
LAST TEN FISCAL YEARS
(Unaudited)

	Fiscal Year Ended October 31,			
	2022	2021	2020	2019
Revenues:				
Taxes (2)	\$ 186,676,692	\$ 192,476,410	\$ 176,865,005	\$ 180,728,297
Licenses and Permits	6,596,598	6,562,426	5,543,432	5,887,543
Intergovernmental	89,300,354	36,092,637	38,072,999	18,673,562
Charges for Services	18,265,119	15,021,976	15,794,054	19,545,034
Fines and Forfeitures	2,720,390	1,843,737	1,867,398	2,102,973
In Lieu of Taxes	24,905,598	24,778,205	25,447,615	25,851,002
Miscellaneous (3)	(577,902)	2,095,313	4,486,674	8,189,056
Total Revenues	<u>\$ 327,886,849</u>	<u>\$ 278,870,704</u>	<u>\$ 268,077,177</u>	<u>\$ 260,977,467</u>

Notes:

- (1) Includes General, Special Revenue and Debt Service Funds.
- (2) Includes General, Sales Tax Capital Improvements, Special Revenue and Debt Service Funds.
- (3) Includes Investment Income and Other Miscellaneous Revenues.

Fiscal Year Ended October 31,					
2018	2017	2016	2015	2014	2013
\$ 177,254,989	\$ 177,343,233	\$ 170,156,309	\$ 171,645,002	\$ 164,122,324	\$ 159,993,804
5,593,520	5,235,468	5,250,802	5,762,440	6,360,360	5,208,865
15,872,439	15,996,643	21,381,889	20,668,267	20,466,818	22,353,091
18,989,868	16,967,426	17,307,147	16,827,710	17,646,804	15,566,964
2,490,758	3,773,089	4,297,071	4,429,926	4,607,150	4,225,000
24,308,786	22,968,235	23,506,557	22,847,494	22,073,834	22,131,617
4,245,324	2,770,441	3,081,573	2,096,533	1,811,911	2,826,792
<u><u>\$ 248,755,684</u></u>	<u><u>\$ 245,054,535</u></u>	<u><u>\$ 244,981,348</u></u>	<u><u>\$ 244,277,372</u></u>	<u><u>\$ 237,089,201</u></u>	<u><u>\$ 232,306,133</u></u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

GENERAL GOVERNMENTAL EXPENDITURES BY FUNCTION (1)
LAST TEN FISCAL YEARS
(Unaudited)

	Fiscal Year Ended October 31,			
	2022	2021	2020	2019
Expenditures				
General Government	\$ 42,438,930	\$ 41,940,859	\$ 51,508,619	\$ 47,554,783
Public Safety	92,201,327	90,246,668	76,203,281	69,338,921
Public Works	29,135,313	33,376,095	28,804,765	29,124,158
Urban Redevelopment and Housing	16,950,252	12,088,785	1,486,667	1,895,693
Culture and Recreation	22,625,213	21,717,283	23,265,342	26,581,403
Economic Opportunity	3,853,056	2,215,757	896,311	5,257,431
Debt Service	29,932,208	32,133,154	35,107,079	33,683,750
Other	71,414,213	18,293,121	11,921,060	12,495,689
Total Expenditures	<u><u>\$ 308,550,512</u></u>	<u><u>\$ 252,011,722</u></u>	<u><u>\$ 229,193,124</u></u>	<u><u>\$ 225,931,828</u></u>

Notes:

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

Fiscal Year Ended October 31,					
2018	2017	2016	2015	2014	2013
\$ 41,789,045	\$ 38,649,408	\$ 39,492,566	\$ 37,833,079	\$ 37,097,084	\$ 35,360,933
70,818,920	70,037,648	73,174,592	67,770,631	64,709,848	61,700,331
23,007,821	23,294,563	24,790,724	26,023,220	27,788,589	26,834,486
2,480,202	2,505,022	2,707,077	1,540,596	1,720,210	5,349,600
27,061,463	24,057,568	22,869,042	23,418,271	21,460,252	21,188,020
1,651,464	1,536,317	1,705,206	1,650,728	1,571,750	1,806,432
35,860,438	52,967,037	45,478,180	39,373,191	40,828,766	40,468,921
8,576,281	6,904,329	11,760,696	10,667,348	11,232,626	10,940,221
<u>\$ 211,245,634</u>	<u>\$ 219,951,892</u>	<u>\$ 221,978,083</u>	<u>\$ 208,277,064</u>	<u>\$ 206,409,125</u>	<u>\$ 203,648,944</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS
(IN THOUSANDS)
(Unaudited)

	Fiscal Year Ended October 31,			
	2022	2021	2020	2019
Governmental Activities				
Net Investment in Capital Assets	\$ 473,861	\$ 413,505	\$ 382,191	\$ 372,326
Restricted	230,780	219,595	227,820	219,963
Unrestricted (deficit)	<u>(84,885)</u>	<u>(83,689)</u>	<u>(101,321)</u>	<u>(110,948)</u>
Total Governmental Activities Net Position	<u>619,756</u>	<u>549,411</u>	<u>508,690</u>	<u>481,341</u>
Business-type Activities				
Net Investment in Capital Assets	486,896	478,744	427,492	399,870
Restricted	159,511	130,351	165,039	154,329
Unrestricted	<u>58,157</u>	<u>51,876</u>	<u>37,590</u>	<u>49,834</u>
Total Business-type Activities Net Position	<u>704,564</u>	<u>660,971</u>	<u>630,121</u>	<u>604,033</u>
Primary Government				
Net Investment in Capital Assets	960,757	892,249	809,683	772,196
Restricted	390,291	349,946	392,859	374,292
Unrestricted	<u>(26,728)</u>	<u>(31,813)</u>	<u>(63,731)</u>	<u>(61,114)</u>
Total Primary Government Net Position	<u>\$1,324,320</u>	<u>\$1,210,382</u>	<u>\$1,138,811</u>	<u>\$1,085,374</u>

Fiscal Year Ended October 31,					
2018	2017	2016	2015	2014	2013
\$ 362,249	\$ 354,215	\$ 348,358	\$ 323,369	\$ 311,019	\$ 300,526
208,925	192,529	176,076	182,029	174,476	170,001
<u>(108,492)</u>	<u>(82,458)</u>	<u>(81,755)</u>	<u>(80,933)</u>	<u>(10,965)</u>	<u>(28,122)</u>
<u>462,682</u>	<u>464,286</u>	<u>442,679</u>	<u>424,465</u>	<u>474,530</u>	<u>442,405</u>
377,559	354,438	333,721	318,156	311,982	301,464
144,079	140,141	142,028	143,872	133,086	124,301
<u>50,295</u>	<u>58,321</u>	<u>57,716</u>	<u>57,049</u>	<u>77,913</u>	<u>74,657</u>
<u>571,933</u>	<u>552,900</u>	<u>533,465</u>	<u>519,077</u>	<u>522,981</u>	<u>500,422</u>
739,808	708,653	682,079	641,525	623,001	601,990
353,004	332,670	318,104	325,901	307,562	294,302
<u>(58,197)</u>	<u>(24,137)</u>	<u>(24,039)</u>	<u>(23,884)</u>	<u>66,948</u>	<u>46,535</u>
<u>\$1,034,615</u>	<u>\$1,017,186</u>	<u>\$ 976,144</u>	<u>\$ 943,542</u>	<u>\$ 997,511</u>	<u>\$ 942,827</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(IN THOUSANDS)
(Unaudited)

Expenses	Fiscal Year Ended October 31,			
	2022	2021	2020	2019
Governmental activities -				
General government	\$ 42,705	\$ 42,098	\$ 55,586	\$ 54,612
Public safety	108,543	88,662	87,925	79,981
Public works	48,575	44,330	41,020	41,385
Urban redevelopment & housing	16,958	12,025	1,663	2,007
Culture & recreation	24,938	24,397	27,701	33,455
Health & welfare	1,264	1,139	1,140	1,169
Economic opportunity	1,026	1,346	347	435
Economic development & assistance	3,232	1,291	1,041	5,611
Unallocated depreciation	20,347	19,199	18,889	19,292
Interest on long-term debt	8,641	9,615	11,190	11,628
Total governmental activities	<u>276,229</u>	<u>244,102</u>	<u>246,502</u>	<u>249,575</u>
Business-type activities -				
Electric	188,412	152,689	138,720	142,522
Water	19,856	19,031	19,125	20,452
Sewer	27,597	27,337	26,454	27,508
Coal-fired electric plant	50,987	44,816	36,492	43,877
Animal Shelter & Care Center	-	-	-	-
Solid waste collection services	19,316	16,516	15,672	15,866
Communications system	32,750	35,005	35,810	34,905
CNG service station	272	152	163	236
Total business-type activities	<u>339,190</u>	<u>295,546</u>	<u>272,436</u>	<u>285,366</u>
Total primary government expenses	<u>615,419</u>	<u>539,648</u>	<u>518,938</u>	<u>534,941</u>
Program Revenues				
Governmental activities -				
Charges for Services:				
General Government	12,935	12,719	12,315	12,991
Public Safety	3,806	2,608	2,722	3,063
Culture and Recreation	6,269	3,839	3,956	6,838
Other	1,191	1,072	1,047	1,478
Operating Grants and Contributions	26,279	29,753	34,734	15,263
Capital Grants and Contributions	61,075	4,561	1,509	1,676
Total governmental activities program revenues	<u>111,555</u>	<u>54,552</u>	<u>56,283</u>	<u>41,309</u>

Fiscal Year Ended October 31,					
2018	2017	2016	2015	2014	2013
\$ 44,465	\$ 43,499	\$ 43,520	\$ 40,052	\$ 38,819	\$ 37,185
81,044	81,297	83,342	72,437	67,334	65,644
33,635	34,608	36,667	35,194	34,216	34,975
2,714	2,601	2,796	1,568	1,737	5,387
32,674	29,656	27,844	26,818	23,687	24,380
1,104	1,084	1,294	1,223	1,009	1,055
349	450	375	333	329	318
1,794	1,692	2,011	1,916	1,682	2,012
18,785	18,312	18,176	17,685	17,269	17,004
12,567	13,818	15,233	17,751	18,701	19,317
<u>229,131</u>	<u>227,017</u>	<u>231,258</u>	<u>214,977</u>	<u>204,783</u>	<u>207,277</u>
151,485	152,525	149,251	150,510	165,530	159,499
19,902	19,235	19,938	18,460	17,613	16,809
26,033	25,238	25,842	24,267	23,128	22,224
46,284	44,612	43,319	49,469	57,398	59,054
-	-	-	1,475	1,308	13,411
15,213	13,994	13,791	13,882	13,493	1,453
33,499	32,854	32,586	37,028	35,766	37,206
221	250	257	211	188	101
<u>292,637</u>	<u>288,708</u>	<u>284,984</u>	<u>295,302</u>	<u>314,424</u>	<u>309,757</u>
<u>521,768</u>	<u>515,725</u>	<u>516,242</u>	<u>510,279</u>	<u>519,207</u>	<u>517,034</u>
12,627	12,050	11,854	12,015	13,019	9,152
3,210	4,103	3,187	3,133	3,196	2,951
6,309	5,112	5,400	5,774	6,028	6,357
1,665	1,559	3,362	3,096	3,394	3,611
13,820	13,925	15,629	15,202	15,719	14,610
249	690	4,240	4,957	2,852	5,903
<u>37,880</u>	<u>37,439</u>	<u>43,672</u>	<u>44,177</u>	<u>44,208</u>	<u>42,584</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

CHANGES IN NET POSITION (CONTINUED)
LAST TEN FISCAL YEARS
(IN THOUSANDS)
(Unaudited)

	Fiscal Year Ended October 31,			
	2022	2021	2020	2019
Business-type activities -				
Electric	227,527	183,192	169,828	179,047
Water	22,638	22,023	21,206	20,581
Sewer	31,714	31,513	30,397	30,912
Communications system	46,570	44,668	43,774	41,427
Coal-fired electric plant	57,135	50,050	37,491	47,203
Solid waste collection services	19,228	17,597	16,834	16,477
Animal Shelter & Care Center	-	-	-	-
CNG service station	282	189	234	366
Total business-type activities	<u>405,094</u>	<u>349,232</u>	<u>319,764</u>	<u>336,013</u>
Net (expense)/revenue:				
Governmental activities	(164,674)	(189,551)	(190,220)	(208,266)
Business-type activities	65,904	53,687	47,327	50,648
Total primary government net expense	<u>(98,770)</u>	<u>(135,864)</u>	<u>(142,893)</u>	<u>(157,618)</u>
General Revenues:				
Governmental activities				
Taxes-				
Property	86,028	85,033	86,874	89,061
Sales	111,871	104,703	87,014	88,068
Occupational licenses	3,380	3,190	3,165	3,165
Insurance premium	1,802	952	947	937
Franchise fees	2,567	2,516	2,481	2,630
Interest and penalties-delinquent taxes	172	201	153	167
Other	60	77	77	96
Grants and contributions not restricted to specific programs	1,946	1,807	1,864	1,852
Non-employer pension contributions	3,913	4,478	3,357	2,939
Investment Earnings	(2,856)	439	4,554	8,265
Gain (loss) on sale/disposal of capital assets	-	-	19	1,459
Miscellaneous	2,102	2,035	1,639	2,435
Transfers	24,146	24,841	25,425	25,851
Total governmental activities general revenues and transfers	<u>235,131</u>	<u>230,272</u>	<u>217,569</u>	<u>226,925</u>
Business-type activities				
Non-employer pension contributions	753	747	692	641
Investment earnings	781	923	3,289	6,587
Gain (loss) on sale/disposal of capital assets	4	6	4	75
Miscellaneous	317	328	201	-
Transfers	(24,146)	(24,841)	(25,425)	(25,851)
Total business-type activities general revenues and transfers	<u>(22,291)</u>	<u>(22,837)</u>	<u>(21,239)</u>	<u>(18,548)</u>
Total primary governmental general revenues and transfers	<u>212,840</u>	<u>207,435</u>	<u>196,330</u>	<u>208,377</u>
Change in Net Position				
Governmental activities	70,457	40,721	27,349	18,659
Business-type activities	43,613	30,850	26,088	32,100
Total primary government net position	<u>\$ 114,070</u>	<u>\$ 71,571</u>	<u>\$ 53,437</u>	<u>\$ 50,759</u>

Table 4

Fiscal Year Ended October 31,					
2018	2017	2016	2015	2014	2013
180,064	175,866	174,419	182,655	201,907	189,891
21,292	19,523	18,365	18,135	17,850	17,499
31,691	30,305	28,752	28,791	28,580	28,617
38,812	37,674	36,012	34,079	32,150	27,424
50,741	47,753	48,327	51,724	58,882	60,404
15,794	15,077	14,625	14,622	14,364	13,378
-	-	-	224	406	438
338	344	328	285	290	160
338,732	326,542	320,828	330,515	354,429	337,812
(191,251)	(189,578)	(187,586)	(170,800)	(160,575)	(164,693)
46,095	37,834	35,844	35,213	40,005	28,055
(145,156)	(151,744)	(151,742)	(135,587)	(120,570)	(136,638)
88,022	87,453	80,450	77,986	70,488	70,556
85,735	85,456	85,839	88,896	90,231	86,055
3,264	3,152	3,052	3,002	2,977	2,930
933	1,020	937	1,046	899	895
2,808	2,804	2,819	2,858	2,911	2,498
152	139	135	110	103	135
93	90	166	75	76	70
1,880	1,752	1,798	1,950	2,052	2,320
2,901	2,863	2,878	2,667	-	-
4,398	1,894	1,595	803	656	598
-	2	2	(502)	(705)	(359)
1,254	1,592	2,017	1,945	2,050	2,534
24,004	22,968	23,507	22,240	20,961	20,970
215,444	211,185	205,195	203,076	192,699	189,203
655	637	625	617	-	-
3,571	2,074	2,030	1,606	1,416	2,002
-	1	1	(595)	(466)	(322)
307	1,857	-	(105)	2,566	234
(24,004)	(22,968)	(23,507)	(22,240)	(20,961)	(20,970)
(19,471)	(18,399)	(20,851)	(20,717)	(17,445)	(19,056)
195,973	192,786	184,344	182,359	175,254	170,147
24,193	21,607	17,609	32,276	32,124	24,510
26,624	19,435	14,993	14,496	22,560	8,999
\$ 50,817	\$ 41,042	\$ 32,602	\$ 46,772	\$ 54,684	\$ 33,509

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(Unaudited)

	Fiscal Year Ended October 31,			
	2022	2021	2020	2019
General Fund (1)				
Nonspendable	\$ 2,279,021	\$ 1,537,490	\$ 1,535,313	\$ 6,392
Committed	9,567,531	10,742,016	10,016,795	-
Assigned	-	-	-	18,794,764
Unassigned	57,594,161	58,036,195	59,297,187	37,400,796
Total General Fund	<u>\$ 69,440,713</u>	<u>\$ 70,315,701</u>	<u>\$ 70,849,295</u>	<u>\$ 56,201,952</u>
All Other Governmental Funds				
Nonspendable	\$ 460,047	\$ 289,647	\$ 434,752	\$ 363,053
Restricted	238,491,235	263,593,184	276,870,737	215,220,584
Committed	13,498	13,420	13,303	-
Assigned	-	-	-	22,024,612
Unassigned	-	-	(2,378)	(7,560)
Total All Other Governmental Funds	<u>\$238,964,780</u>	<u>\$263,896,251</u>	<u>\$277,316,414</u>	<u>\$237,600,689</u>

(1) Combined City and Parish General Funds

Fiscal Year Ended October 31,					
2018	2017	2016	2015	2014	2013
\$ 3,349	\$ -	\$ 1,465	\$ 1,652	\$ 2,613	\$ 2,583
-	404,616	519,458	670,452	531,077	1,281,910
5,353,753	3,406,257	2,380,487	2,774,438	1,594,458	1,158,166
45,966,658	46,256,283	43,177,179	39,393,496	34,267,600	26,216,323
<u>\$ 51,323,760</u>	<u>\$ 50,067,156</u>	<u>\$ 46,078,589</u>	<u>\$ 42,840,038</u>	<u>\$ 36,395,748</u>	<u>\$ 28,658,982</u>
\$ 412,772	\$ 356,185	\$ 341,918	\$ 271,167	\$ 376,192	\$ 283,208
199,052,359	193,992,540	207,730,318	227,599,802	243,505,858	250,215,757
-	-	22,390	26,723	209,492	591,089
14,158,215	15,936,260	11,393,650	11,291,894	3,152,108	3,165,111
-	-	-	-	-	-
<u>\$213,623,346</u>	<u>\$210,284,985</u>	<u>\$219,488,276</u>	<u>\$239,189,586</u>	<u>\$247,243,650</u>	<u>\$254,255,165</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(IN THOUSANDS)
(Unaudited)

	Fiscal Year Ended October 31,			
	2022	2021	2020	2019
Revenues				
Taxes	\$ 227,282	\$ 217,255	\$ 202,313	\$ 206,579
Licenses and permits	6,597	6,562	5,543	5,888
Intergovernmental	89,300	36,093	38,073	18,674
Charges for services	18,265	15,022	15,794	19,545
Fines and forfeits	2,720	1,844	1,867	2,103
Investments earnings	\$ (2,680)	403	4,238	7,615
Miscellaneous revenues	2,102	2,035	1,639	2,435
Total revenues	<u>343,586</u>	<u>279,214</u>	<u>269,467</u>	<u>262,839</u>
Expenditures				
Current:				
General government	43,240	42,498	52,330	48,489
Public safety	95,727	91,788	77,458	70,580
Public works	46,505	43,438	36,728	36,061
Urban redevelop and housing	16,950	12,089	1,487	1,896
Culture and recreation	23,472	22,415	24,129	28,495
Health and welfare	1,205	1,061	1,069	1,034
Economic opportunity	1,034	1,366	325	348
Economic dev and assist	2,819	851	571	5,075
Debt service:				
Principal retirement	19,748	20,895	23,715	21,140
Interest and fiscal charges	10,184	10,916	10,873	11,490
Debt issuance costs	-	348	1,083	1,054
Capital outlay	109,234	46,239	44,735	38,188
Total expenditures	<u>370,118</u>	<u>293,904</u>	<u>274,503</u>	<u>263,850</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(26,532)</u>	<u>(14,690)</u>	<u>(5,036)</u>	<u>(1,011)</u>
Other financing sources (uses)				
Proceeds from sale of assets	-	-	-	1,400
Issuance of debt	-	-	50,000	64,825
Issuance of refunding debt	-	20,185	42,075	-
Premium on issuance of debt	-	3,939	10,303	7,384
Payment to escrow agent	-	(23,810)	(42,956)	(43,692)
Transfers in	32,213	26,872	62,310	32,731
Transfers out	(31,404)	(26,450)	(62,333)	(32,782)
Total other financing sources (uses)	<u>809</u>	<u>736</u>	<u>59,399</u>	<u>29,866</u>
Net change in fund balances	<u>\$ (25,723)</u>	<u>\$ (13,954)</u>	<u>\$ 54,363</u>	<u>\$ 28,855</u>
Debt service as a percentage of non-capital expenditures	11.47%	12.84%	15.05%	14.46%

Fiscal Year Ended October 31,					
2018	2017	2016	2015	2014	2013
\$ 201,564	\$ 200,311	\$ 193,663	\$ 194,492	\$ 186,196	\$ 182,125
5,593	5,235	5,251	5,762	6,360	5,209
15,873	16,057	21,436	21,779	20,467	22,353
18,990	16,967	17,307	16,828	17,647	15,567
2,491	3,773	4,297	4,430	4,607	4,225
4,032	1,757	1,498	775	637	581
1,254	1,592	2,017	1,945	2,053	2,537
<u>249,797</u>	<u>245,692</u>	<u>245,469</u>	<u>246,011</u>	<u>237,967</u>	<u>232,597</u>
42,606	39,874	40,498	39,716	38,265	36,881
71,933	72,763	74,773	69,286	65,718	62,835
29,424	30,467	33,095	32,937	32,211	32,323
2,480	2,505	2,707	1,541	1,720	5,349
29,065	25,710	24,273	24,509	21,972	22,274
1,023	977	1,191	1,152	940	4,373
338	383	320	317	337	319
1,321	1,164	1,488	1,431	1,235	1,532
22,655	22,155	21,790	22,085	22,055	20,580
13,206	14,321	15,221	16,724	18,255	19,889
-	252	680	564	519	270
30,846	24,097	38,881	35,801	32,811	31,977
<u>244,897</u>	<u>234,668</u>	<u>254,917</u>	<u>246,063</u>	<u>236,038</u>	<u>238,601</u>
4,900	11,024	(9,448)	(52)	1,929	(6,004)
-	-	-	-	-	-
-	11,460	39,950	35,755	29,930	15,690
-	-	-	-	-	-
-	1,749	4,101	4,727	3,192	1,263
-	(29,448)	(51,837)	(41,353)	(33,075)	-
50,134	50,355	41,743	42,498	27,842	31,272
<u>(50,439)</u>	<u>(50,355)</u>	<u>(41,743)</u>	<u>(43,185)</u>	<u>(29,093)</u>	<u>(32,436)</u>
<u>(305)</u>	<u>(16,239)</u>	<u>(7,786)</u>	<u>(1,558)</u>	<u>(1,204)</u>	<u>15,789</u>
<u>\$ 4,595</u>	<u>\$ (5,215)</u>	<u>\$ (17,234)</u>	<u>\$ (1,610)</u>	<u>\$ 725</u>	<u>\$ 9,785</u>
16.75%	17.32%	17.13%	18.46%	19.83%	19.59%

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

GENERAL GOVERNMENTAL TAX REVENUES BY SOURCE
LAST TEN FISCAL YEARS
(IN THOUSANDS)
(Unaudited)

	Fiscal Year Ended October 31,			
	2022	2021	2020	2019
Tax Revenues:				
Ad Valorem Taxes-				
City	\$ 28,039	\$ 27,503	\$ 28,579	\$ 27,944
Parish	57,989	57,530	58,295	61,117
Interest and Penalty	172	201	153	167
Franchise Fees	2,567	2,516	2,481	2,630
Fire Insurance Rebate	1,802	952	947	937
Parish Sales Tax	7,057	6,373	5,305	4,885
City Sales Taxes-				
1961 Sales Tax	55,275	51,263	43,804	44,593
1985 Sales Tax	46,323	43,185	35,892	37,221
TIF Districts	1,547	1,350	1,040	1,138
Economic Development Districts	1,545	1,527	293	-
Total Tax Revenues	<u>\$202,316</u>	<u>\$192,400</u>	<u>\$176,789</u>	<u>\$180,632</u>

Fiscal Year Ended October 31,					
2018	2017	2016	2015	2014	2013
\$ 27,765	\$ 27,559	\$ 25,906	\$ 24,571	\$ 24,136	\$ 23,225
60,257	59,895	54,544	53,415	46,352	47,331
152	139	135	110	103	135
2,900	2,894	2,985	2,932	2,987	2,568
933	1,020	937	1,046	899	895
4,576	4,573	4,665	5,812	6,676	6,364
43,181	43,441	43,337	44,695	44,213	42,305
36,221	36,575	36,122	37,805	37,533	36,014
1,270	1,248	1,525	1,258	1,224	1,157
-	-	-	-	-	-
<u>\$177,255</u>	<u>\$177,344</u>	<u>\$170,156</u>	<u>\$171,644</u>	<u>\$164,123</u>	<u>\$159,994</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
(PER 1,000 of ASSESSED VALUE)
LAST TEN FISCAL YEARS
(Unaudited)

LAFAYETTE PARISH

Assessment Year	Residential Commercial Land	Residential Property	Commercial Property	Public Service	Agriculture
2012	\$296,873,911	\$ 894,531,073	\$ 859,019,188	\$ 71,009,780	\$ 2,191,128
2013	306,613,968	927,185,878	918,824,808	76,694,460	2,155,106
2014	316,021,291	962,776,410	961,148,598	79,572,650	2,086,390
2015	332,366,816	1,001,800,150	1,032,639,271	78,653,750	2,034,087
2016	422,763,387	1,095,211,561	1,043,431,389	77,358,980	2,324,384
2017	443,348,816	1,128,408,514	1,013,499,633	77,768,440	2,263,242
2018	466,873,373	1,156,956,832	978,842,023	75,313,060	2,230,795
2019	474,736,480	1,193,166,239	1,002,010,510	78,835,070	2,234,075
2020	483,952,399	1,223,372,265	815,234,726	85,668,130	2,220,838
2021	493,832,022	1,267,943,712	781,525,884	87,133,030	2,163,386

CITY OF LAFAYETTE

Assessment Year	Residential Commercial Land	Residential Property	Commercial Property	Public Service	Agriculture
2012	\$185,333,499	\$ 534,645,110	\$ 559,282,590	\$ 24,076,346	\$ 83,217
2013	189,990,488	548,135,633	584,750,323	28,950,527	83,441
2014	194,478,127	560,904,514	595,604,317	27,785,384	78,675
2015	202,766,055	574,707,838	654,581,679	28,047,677	81,704
2016	250,225,121	626,803,139	674,093,961	24,634,088	93,963
2017	267,544,880	635,380,207	661,110,220	25,503,541	84,978
2018	278,525,097	643,867,647	636,485,009	23,929,732	84,802
2019	281,573,729	660,537,704	646,326,396	23,828,694	86,594
2020	281,223,488	674,239,293	559,096,875	27,695,611	86,377
2021	284,376,657	697,745,511	537,508,291	25,823,286	83,840

(1) The difference in total assessed value and total taxable value is due to a homestead exemption of \$75,000 applies only to Lafayette Parish.

Note: The following are the assessment rates:

Land, net of homestead exemptions	10%
Residential, net of homestead exemptions	10%
All others	15%

Source: Lafayette Parish Tax Assessor-Abstract of Assessment/
Grand Recapitulation of the Assessment Roll

Table 8

Total Assessed Value	Less Exempt Property	Total Taxable Value	Estimated Actual Value	Total Direct Tax Rate	Ratio of Assessed to Estimated Actual Value
\$2,123,625,080	\$355,651,988	\$1,767,973,082	\$17,662,755,707	96.91	12.02%
2,231,474,220	358,487,313	1,872,986,907	18,485,048,240	96.32	12.07%
2,321,605,339	363,430,493	1,958,174,846	19,216,498,230	98.98	12.08%
2,447,494,074	365,591,179	2,081,902,895	20,246,272,337	98.15	12.09%
2,641,089,701	382,003,154	2,259,086,547	22,159,202,580	98.42	11.92%
2,665,288,645	388,335,004	2,276,953,641	22,496,869,940	98.87	11.85%
2,680,216,083	394,049,555	2,286,166,528	22,786,223,487	100.05	11.76%
2,750,982,374	400,989,722	2,349,992,652	23,381,438,007	98.22	11.77%
2,610,448,358	408,396,210	2,202,052,148	22,530,353,193	102.695	11.59%
2,632,598,034	417,641,096	2,214,956,938	22,849,563,760	105.045	11.52%

Total Assessed Value	Additions to/ Deletions from Roll	Total Taxable Value	Estimated Actual Value	Total Direct Tax Rate	Ratio of Assessed to Estimated Actual Value
\$1,303,420,762	\$ (4,866,555)	\$1,298,554,207	\$10,929,168,860	17.94	11.93%
1,351,910,412	(4,535,355)	1,347,375,057	11,280,431,107	17.94	11.98%
1,378,851,017	(5,471,418)	1,373,379,599	11,525,308,607	17.94	11.96%
1,460,184,953	(11,306,771)	1,448,878,182	12,139,433,830	17.94	12.03%
1,575,850,272	(22,783,466)	1,553,066,806	13,265,181,970	17.80	11.88%
1,589,623,826	(25,062,934)	1,564,560,892	13,437,502,117	17.80	11.83%
1,582,892,287	(10,596,676)	1,572,295,611	13,468,008,853	17.80	11.75%
1,612,353,117	(13,267,279)	1,599,085,838	13,730,822,910	17.94	11.74%
1,542,341,644	(4,235,473)	1,538,106,171	13,282,804,080	17.94	11.61%
1,545,537,585	(2,715,170)	1,542,822,415	13,405,448,687	18.19	11.53%

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

DIRECT AND OVERLAPPING PROPERTY TAX RATES
(PER \$1,000 OF ASSESSED VALUE)
LAST TEN FISCAL YEARS
(Unaudited)

<u>Lafayette City-Parish Consolidated Government</u>									
Fiscal Year	Total City of Lafayette Millage	<u>Lafayette Parish</u>			<u>Lafayette Parish School Board</u>			Other	<u>Total</u>
		Operating Millage	Debt Service Millage	Total Parish Millage	Operating Millage	Debt Service Millage	Total School Board Millage		
2013	17.94	26.61	3.00	29.61	33.56	-	33.56	33.74	114.85
2014	17.94	24.67	3.00	27.67	33.56	-	33.56	35.09	114.26
2015	17.94	27.28	3.00	30.28	33.56	-	33.56	35.14	116.92
2016	17.94	26.47	2.75	29.22	33.56	-	33.56	35.37	116.09
2017	17.80	27.05	2.75	29.80	33.56	-	33.56	35.06	116.22
2018	17.80	27.05	2.75	29.80	33.56	-	33.56	35.51	116.67
2019	17.80	27.05	2.75	29.80	33.56	-	33.56	36.69	117.85
2020	17.94	25.96	2.00	27.96	33.56	-	33.56	36.70	116.16
2021	17.94	27.285	2.00	29.285	35.94	-	35.94	37.47	120.64
2022	18.19	27.415	1.85	29.265	35.94	-	35.94	24.84	108.24

Source: Lafayette Parish Tax Assessor - Grand Recapitulation of the Assessment Roll.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

PARISH PROPERTY TAX RATES
(Per \$1,000 of Assessed Value)
LAST TEN FISCAL YEARS OF COLLECTION
(Unaudited)

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Parish Tax	3.25	3.25	3.05	3.05	3.05	3.05	3.05	3.05	3.05	3.05
Parish Tax (Exempted Municipalities)	1.625	1.625	1.52	1.52	1.52	1.52	1.52	1.52	1.52	1.52
Airport Maintenance	1.71	1.71	1.71	1.58	1.58	1.58	1.71	1.71	1.71	1.71
Courthouse & Jail Maintenance	2.51	2.51	2.34	2.34	2.34	2.34	2.34	2.34	2.34	2.34
Road and Bridges	4.47	4.47	4.17	4.17	4.17	4.17	4.17	4.17	4.17	4.17
Health Unit	n/a	n/a	n/a	n/a	n/a	n/a	0.80	1.61	0.00	0.94
Juvenile Detention Home Maintenance	1.25	1.25	1.17	1.17	1.17	1.17	1.17	1.17	1.17	1.17
Drainage Maintenance	3.58	3.58	3.34	3.34	3.34	3.34	3.34	3.34	3.34	3.34
Teche-Vermilion Freshwater	1.41	1.41	1.41	1.41	1.41	1.41	1.50	1.50	1.45	1.45
Detention Correctional Facility	2.21	2.21	2.06	1.90	1.90	1.90	2.06	2.06	2.06	2.06
Public Improvement Bonds (B&I)	1.85	2.00	2.00	2.75	2.75	2.75	2.75	3.00	3.00	3.00
Mosquito Abatement	n/a	n/a	n/a	n/a	n/a	n/a	1.50	1.50	0.50	1.50
School Tax (Constitutional)	4.92	4.92	4.59	4.59	4.59	4.59	4.59	4.59	4.59	4.59
Special School Tax	7.79	7.79	7.27	7.27	7.27	7.27	7.27	7.27	7.27	7.27
Special School Impr Maintenance Op	5.35	5.35	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Law Enforcement District	17.36	17.36	16.79	16.79	16.79	16.79	16.79	16.79	16.79	16.79
School-1985 Operation	17.88	17.88	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70
Assessment District	1.67	1.67	1.44	1.56	1.44	1.44	1.56	1.56	1.56	1.56
LEDA	1.80	1.68	1.68	1.68	1.68	1.68	1.82	1.82	1.82	1.82
Lafayette Parish Bayou										
Vermilion (B&I)	0.10	0.10	0.17	0.17	0.17	0.17	0.00	0.10	0.10	0.10
Lafayette Parish Bayou										
Vermilion Maintenance	0.79	0.79	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.71
Library	4.88	4.75	4.75	6.00	6.00	6.00	6.52	6.52	6.52	6.52
Combined Public Health	1.98	2.21	2.21	2.21	3.56	3.56	n/a	n/a	n/a	n/a
Storm Water Management	1.18	1.18	1.10	1.10	n/a	n/a	n/a	n/a	n/a	n/a
Parish Roads & Bridges	0.075	0.075	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Parish Fire Protection	0.405	0.175	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Cultural Economy	n/a	n/a	0.25	0.25	n/a	n/a	n/a	n/a	n/a	n/a
Sub-District of DDA	15.00	12.75	12.75	12.75	11.69	11.24	11.24	10.91	10.91	9.60
Total	<u>105.045</u>	<u>102.695</u>	<u>98.22</u>	<u>100.05</u>	<u>98.87</u>	<u>98.42</u>	<u>98.15</u>	<u>98.98</u>	<u>96.32</u>	<u>96.91</u>

Source: Lafayette Parish Tax Assessor - Grand Recapitulation of the Assessment Roll.

Note: Does not include taxes levied within municipal boundaries.

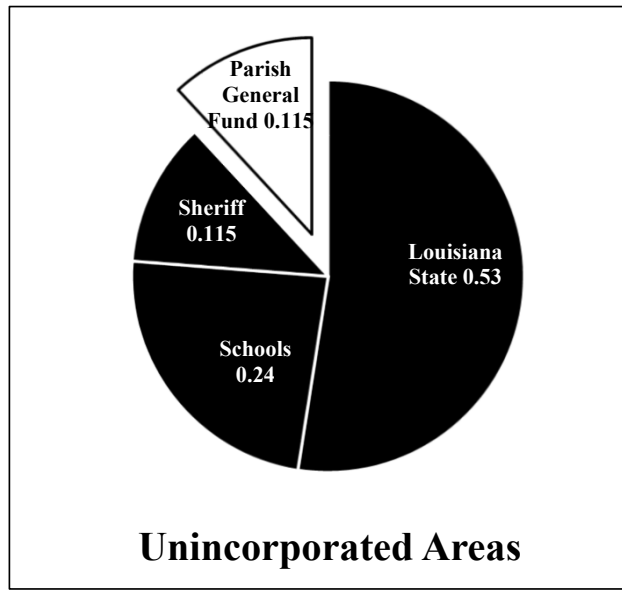
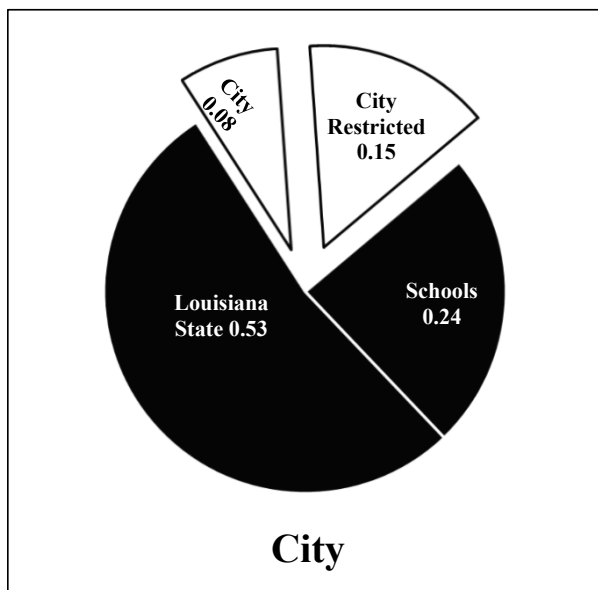
LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

GOVERNMENTAL FUNDS GROSS SALES TAX REVENUE
LAST TEN FISCAL YEARS
(Unaudited)

Fiscal Year	City Sales Tax 1961 1%	City Sales Tax 1985 1%	TIF Districts 1%	Economic Development Districts 1%	Parish Sales Tax 1%	Total Sales Taxes
2013	\$ 42,304,925	\$ 36,014,309	\$ 1,156,773	\$ -	\$ 6,363,562	\$85,839,569
2014	44,212,574	37,532,841	1,224,206	-	6,675,866	89,645,487
2015	44,694,734	37,804,976	1,258,320	-	5,812,450	89,570,480
2016	43,337,302	36,122,279	1,524,519	-	4,664,950	85,649,050
2017	43,441,278	36,575,353	1,247,517	-	4,573,349	85,837,497
2018	43,181,294	36,221,327	1,269,596	-	4,576,267	85,248,484
2019	44,592,889	37,221,378	1,138,358	-	4,885,224	87,837,849
2020	43,803,676	35,891,764	1,040,443	292,762	5,304,706	86,333,351
2021	51,262,785	43,185,120	1,349,797	1,526,641	6,373,263	103,697,606
2022	55,274,568	46,323,016	1,547,173	1,545,308	7,057,164	111,747,229

Source: Lafayette Parish School System Sales Tax Division

Note: The below graphs do not include TIF and Economic Development Districts.



LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS
(Unaudited)

Year Ended October 31,	Total Tax Levy	Current Tax Collections	Percent of Current Taxes Collected	Delinquent Tax Collections	Total Tax Collections	Percent of Total Tax Collections to Total Tax Levy	Outstanding Delinquent Taxes (1)	Percent of Delinquent Taxes to Total Tax Levy
City of Lafayette (Dollars in thousands)-								
2013	\$ 23,383	\$ 23,201	99.22%	\$ 25	\$ 23,226	99.33%	\$ 697	2.98%
2014	24,172	24,074	99.59%	62	24,136	99.85%	733	3.03%
2015	24,638	24,565	99.70%	6	24,571	99.73%	800	3.25%
2016	25,993	25,893	99.62%	13	25,906	99.67%	887	3.41%
2017	27,645	27,536	99.61%	22	27,558	99.69%	973	3.52%
2018	27,849	27,759	99.68%	6	27,765	99.70%	1,057	3.80%
2019	27,986	27,910	99.73%	34	27,944	99.85%	1,100	3.93%
2020	28,688	28,559	99.55%	20	28,579	99.62%	1,208	4.21%
2021	27,594	27,443	99.45%	60	27,503	99.67%	1,299	4.71%
2022	28,064	28,000	99.77%	39	28,039	99.91%	1,324	4.72%
Lafayette Parish (Dollars in thousands)-								
2013	\$ 47,726	\$ 47,108	98.71%	\$ 79	\$ 47,187	98.87%	\$ 539	1.13%
2014	46,636	46,187	99.04%	81	46,268	99.21%	450	0.96%
2015	53,882	53,262	98.85%	65	53,327	98.97%	620	1.15%
2016	55,042	54,052	98.20%	376	54,428	98.88%	989	1.80%
2017	61,047	59,764	97.90%	19	59,783	97.93%	1,283	2.10%
2018	61,515	60,121	97.73%	14	60,135	97.76%	1,394	2.27%
2019	61,755	60,953	98.70%	(9)	60,944	98.69%	802	1.30%
2020	59,159	58,177	98.34%	-	58,177	98.34%	982	1.66%
2021	57,961	57,335	98.92%	60	57,395	99.02%	626	1.08%
2022	58,261	57,842	99.28%	49	57,891	99.36%	419	0.72%

(1) Includes unpaid taxes from prior years.

Source: Lafayette Parish Tax Assessor

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

PRINCIPAL PROPERTY TAXPAYERS - LAFAYETTE PARISH
CURRENT AND NINE YEARS AGO
(Unaudited)

Taxpayer	Type of Business	December 31, 2021			December 31, 2012		
		Assessed Value	Rank	Percent of Total Assessed Valuation	Assessed Value	Rank	Percent of Total Assessed Valuation
Iberiabank	Financial Services	\$ 19,780,646	1	0.75%	\$ 11,639,079	10	0.55%
Southwest La Electric (SLEMCO)	Utilities	15,840,980	2	0.60%	12,988,530	7	0.61%
A T & T / Bellsouth	Telecommunications	14,916,627	3	0.57%	22,927,220	2	1.08%
Atmos Energy	Utilities	14,514,591	4	0.55%	--	--	--
Stuller Inc.	Manufacturing	14,191,951	5	0.54%	17,269,091	5	0.81%
Wal Mart / Sams	Retail Services	13,614,773	6	0.52%	13,759,107	6	0.65%
Entergy Gulf States	Utilities	13,168,338	7	0.50%	--	--	--
Franks Casing	Oilfield Services	11,456,673	8	0.44%	30,698,765	1	1.45%
Home Bank	Financial Services	9,206,066	9	0.35%	--	--	--
JP Morgan Chase	Financial Services	8,719,389	10	0.33%	--	--	--
P H I Inc	Oilfield Services	--	--	--	20,827,421	3	0.98%
Schlumberger	Oilfield Services	--	--	--	19,359,218	4	0.91%
Halliburton	Oilfield Services	--	--	--	12,646,715	8	0.60%
Offshore Energy	Oilfield Services	--	--	--	11,951,612	9	0.56%
Totals		<u>\$ 135,410,034</u>		<u>5.15%</u>	<u>\$ 174,066,758</u>		<u>8.20%</u>
Parish's total assessed value for 2021		<u>\$ 2,632,598,034</u>					
Parish's total assessed value for 2012					<u>\$ 2,123,625,080</u>		

Source: Lafayette Parish Tax Assessor

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

PRINCIPAL PROPERTY TAXPAYERS - CITY OF LAFAYETTE
CURRENT AND NINE YEARS AGO
(Unaudited)

Taxpayer	Type of Business	December 31, 2021			December 31, 2012		
		Assessed Value	Rank	Percent of Total Assessed Valuation	Assessed Value	Rank	Percent of Total Assessed Valuation
Iberiabank	Financial Services	\$ 17,769,046	1	1.15%	\$ 10,450,985	8	0.80%
Stuller Inc.	Manufacturing	14,191,951	2	0.92%	17,269,091	3	1.32%
A T & T / Bellsouth	Telecommunications	9,197,796	3	0.60%	15,552,997	4	1.19%
Franks Casing	Oilfield Services	8,943,988	4	0.58%	23,942,600	1	1.84%
Wal-Mart / Sams	Retail Services	8,416,589	5	0.54%	11,083,628	6	0.85%
Entergy Gulf States	Utilities	7,791,230	6	0.50%	--	--	--
JP Morgan Chase	Financial Services	7,521,079	7	0.49%	7,499,241	9	0.58%
Home Bank	Financial Services	7,050,968	8	0.46%	--	--	--
Whitney National Bank	Financial Services	6,224,358	9	0.40%	--	--	--
P H I Inc	Oilfield Services	6,176,532.00	10	0.40%	20,827,421	2	1.60%
Schlumberger	Oilfield Services	--	--	--	12,478,291	5	0.96%
HCA Regional Health System	Medical Services	--	--	--	10,581,189	7	0.81%
Capital One Bank	Financial Services	--	--	--	4,840,411	10	0.37%
Totals		<u>\$ 93,283,537</u>		<u>6.04%</u>	<u>\$ 134,525,854</u>		<u>10.32%</u>
City's total assessed value for 2021		<u>\$ 1,545,537,585</u>					
City's total assessed value for 2012					<u>\$ 1,303,420,762</u>		

Source: Lafayette Parish Tax Assessor

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

SUMMARY OF AD VALOREM TAX
ASSESSMENTS AND COLLECTIONS

Year Ended October 31, 2022

(Unaudited)

	<u>City of Lafayette</u>			<u>Lafayette Parish</u>		
	<u>TOTAL</u>	City General Fund *	Recreation & Parks Fund	<u>TOTAL</u>	Parish General Fund	Road & Bridge Maint.
Total assessed valuation- 2021 roll :						
Original roll	\$ 1,545,537,585			\$ 2,632,598,034		
Homestead exemption	-			(417,641,096)		
Additions to roll	3,297,964			-		
Deletions from roll	(6,013,134)			-		
Net tax roll	<u>\$ 1,542,822,415</u>			<u>\$ 2,214,956,938</u>		
Millage	18.19	16.27	1.92	29.265	4.875	4.545
Taxes levied	\$ 28,063,940	\$25,101,721	\$2,962,219	\$ 58,261,068	\$4,238,116	\$10,066,988
Collection of prior year taxes	38,529	34,555	3,974	49,727	2,653	12,640
	<u>28,102,469</u>	<u>25,136,276</u>	<u>2,966,193</u>	<u>58,310,795</u>	<u>4,240,769</u>	<u>10,079,628</u>
Taxes collected	<u>28,038,735</u>	<u>25,079,276</u>	<u>2,959,459</u>	<u>57,892,144</u>	<u>4,209,177</u>	<u>10,007,467</u>
Taxes receivable - 2021 roll	63,805	57,061	6,744	418,651	31,592	72,161
Prior years' rolls	1,260,620	1,114,723	145,897	-	-	-
Total taxes receivable, October 31, 2022	<u>\$ 1,324,425</u>	<u>\$ 1,171,784</u>	<u>\$ 152,641</u>	<u>\$ 418,651</u>	<u>\$ 31,592</u>	<u>\$ 72,161</u>
* <u>City General Fund</u>	<u>Mills</u>					
General alimony tax	5.67					
Street maintenance tax	1.29					
Maintenance of public buildings	1.13					
Maintenance and operation of fire and police departments	<u>8.18</u>					
Total	<u>16.27</u>					

Source: Lafayette Parish Tax Assessor

Lafayette Parish								
<u>Parishwide Drainage Maint.</u>	<u>Adult Correctional Facility Maint.</u>	<u>Lafayette Parish Public Library</u>	<u>Courthouse and Jail Maint.</u>	<u>Juvenile Detention Home Maint.</u>	<u>Combined Public Health</u>	<u>Storm Water Management</u>	<u>Fire Protection</u>	<u>Debt Service Contingency</u>
3.58	2.21	4.88	2.51	1.25	1.98	1.18	0.405	1.85
\$7,929,551	\$ 4,895,062	\$ 10,809,006	\$5,559,551	\$2,768,779	\$4,385,616	\$2,613,650	\$ 897,058	\$4,097,691
6,682	4,069	10,006	4,683	2,338	6,656	-	-	-
<u>7,936,233</u>	<u>4,899,131</u>	<u>10,819,012</u>	<u>5,564,234</u>	<u>2,771,117</u>	<u>4,392,272</u>	<u>2,613,650</u>	<u>897,058</u>	<u>4,097,691</u>
<u>7,879,394</u>	<u>4,864,042</u>	<u>10,741,532</u>	<u>5,524,383</u>	<u>2,751,271</u>	<u>4,364,309</u>	<u>2,594,915</u>	<u>887,154</u>	<u>4,068,500</u>
56,839	35,089	77,480	39,851	19,846	27,963	18,735	9,904	29,191
-	-	-	-	-	-	-	-	-
<u>\$ 56,839</u>	<u>\$ 35,089</u>	<u>\$ 77,480</u>	<u>\$ 39,851</u>	<u>\$ 19,846</u>	<u>\$ 27,963</u>	<u>\$ 18,735</u>	<u>\$ 9,904</u>	<u>\$ 29,191</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

CALCULATION OF LEGAL GENERAL OBLIGATION DEBT MARGIN
LAST TEN FISCAL YEARS
(Unaudited)

City of Lafayette						
Fiscal Year	Gross Assessed Value	Any One Purpose	Aggregate All Purpose	Debt Outstanding	Legal Debt Margin	Total General Obligation Debt Applicable to Limitation as a Percentage of Debt Limit
2013	\$1,298,554,207	\$129,855,421	\$454,493,972	\$ -	\$454,493,972	0%
2014	1,347,375,057	134,737,506	471,581,270	-	471,581,270	0%
2015	1,373,379,599	137,337,960	480,682,860	-	480,682,860	0%
2016	1,448,878,182	144,887,818	507,107,364	-	507,107,364	0%
2017	1,553,066,806	155,306,681	543,573,382	-	543,573,382	0%
2018	1,564,560,892	156,456,089	547,596,312	-	547,596,312	0%
2019	1,572,295,611	157,229,561	550,303,464	-	550,303,464	0%
2020	1,599,085,838	159,908,584	559,680,043	-	559,680,043	0%
2021	1,538,106,171	153,810,617	538,337,160	-	538,337,160	0%
2022	1,542,822,415	154,282,242	539,987,845	-	539,987,845	0%

Lafayette Parish					
Fiscal Year	Gross Assessed Value	Any One Purpose	Aggregate All Purpose	Debt Outstanding	Legal Debt Margin
2013	\$2,123,625,080	\$212,362,508	no limit	\$ 64,245,000	no limit
2014	2,231,474,220	223,147,422	no limit	61,820,000	no limit
2015	2,321,605,339	232,160,534	no limit	59,080,000	no limit
2016	2,447,494,074	244,749,407	no limit	56,235,000	no limit
2017	2,641,089,701	264,108,970	no limit	53,290,000	no limit
2018	2,665,288,645	266,528,865	no limit	50,205,000	no limit
2019	2,680,216,083	268,021,608	no limit	46,960,000	no limit
2020	2,750,982,374	275,098,237	no limit	43,555,000	no limit
2021	2,610,448,358	261,044,836	no limit	36,810,000	no limit
2022	2,632,598,034	263,259,803	no limit	33,250,000	no limit

Louisiana Revised Statutes limit the Parish's general obligation bonded debt for other purposes to 10% of the assessed valuation of the taxable property for a single purpose with no limit on the number of purposes. The City may issue general obligation bonded debt in excess of 10% of the assessed valuation of the taxable property for any single purpose provided that the aggregate for all such purposes (determined at the time of issuance of the bonds) does not exceed 35% of the assessed valuation of the taxable property of the City.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS
(IN THOUSANDS)
(Unaudited)

Fiscal Year	Governmental Activities					
	City			Parish		
	Sales Tax Revenue Bonds	Taxable Refunding Bonds	Certificates of Indebtedness	General Obligation	Certificates of Indebtedness	
2013	\$ 312,549	\$ 39,575	\$ 5,400	\$ 66,006	\$ -	
2014	295,431	37,575	5,080	63,811	-	
2015	276,830	35,500	4,750	60,932	-	
2016	252,452	33,345	4,405	57,947	-	
2017	220,701	31,105	4,045	54,863	-	
2018	202,473	28,780	3,670	51,639	-	
2019	215,341	26,365	3,275	48,254	-	
2020	255,102	25,835	2,865	44,710	-	
2021	236,110	25,835	2,435	41,060	-	
2022	218,218	25,835	1,990	37,133	-	

Fiscal Year	Business Type			Primary Government			
	Utilities Revenue Bonds	Communications Revenue Bonds	LPPA Revenue Bonds	Total Primary Government	Percentage of Personal Income	Per Capita	Personal Income (1)
	2013	\$ 280,748	\$ 117,596	\$ 106,700	\$ 928,574	8.34%	\$ 4
2014	266,364	113,810	100,162	882,233	7.95%	4	11,100
2015	251,835	117,993	96,675	844,515	6.95%	4	12,147
2016	236,859	115,846	95,488	796,342	6.83%	3	11,668
2017	222,883	110,599	91,621	735,817	6.87%	3	10,705
2018	207,533	105,027	87,601	686,723	6.17%	3	11,128
2019	260,130	99,294	83,462	736,121	6.03%	3	12,205
2020	242,171	93,389	79,236	743,308	6.13%	3	12,129
2021	224,055	87,306	74,881	691,682	5.34%	3	12,944
2022	200,555	80,806	64,674	629,211	4.47%	3	14,084

(1) Source: U.S. Department of Commerce: Bureau of Economic Analysis

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

RATIOS OF GENERAL BONDED DEBT
LAST TEN FISCAL YEARS
(Unaudited)

City of Lafayette:

Fiscal Year	(2) Population	(1) Net Assessed Value	Sales Tax Revenue Bonds	Taxable Refunding Bonds
2013	126,227	\$ 1,298,554,207	\$ 312,548,600	\$ 39,575,000
2014	127,154	1,347,375,057	295,430,838	37,575,000
2015	128,551	1,373,379,599	276,830,123	35,500,000
2016	130,422	1,448,878,182	252,451,584	33,345,000
2017	132,272	1,553,066,806	220,701,367	31,105,000
2018	133,942	1,564,560,892	202,473,399	28,780,000
2019	135,737	1,572,295,611	215,341,041	26,365,000
2020	137,309	1,599,085,838	255,101,804	25,835,000
2021	132,892	1,538,106,171	236,109,855	25,835,000
2022	132,892	1,542,822,415	218,217,906	25,835,000

Lafayette Parish:

Fiscal Year	(2) Population	(1) Net Assessed Value	Gross General Obligation Bonds	Certificates of Indebtedness
2013	229,080	\$ 1,767,973,082	\$ 66,006,129	\$ -
2014	230,847	1,872,986,907	63,810,983	-
2015	238,586	1,958,174,846	60,931,661	-
2016	240,560	2,081,902,895	57,947,340	-
2017	242,231	2,259,086,547	54,863,019	-
2018	241,894	2,276,953,641	51,638,697	-
2019	244,056	2,286,166,528	48,254,376	-
2020	245,191	2,349,992,652	44,710,054	-
2021	243,446	2,202,052,148	41,060,496	-
2022	243,446	2,214,956,938	37,132,910	-

Notes:

- (1) Assessed value is net after homestead exemption and miscellaneous adjustments.
- (2) Louisiana Department of Treasury (2022 population estimates remain unchanged due to the official estimates not being available.)

<u>Certificates of Indebtedness</u>	<u>Debt Service Monies Available</u>	<u>Net Bonded Debt</u>	<u>Net Bonded Debt to Assessed Value</u>	<u>Net Bonded Debt per Capita</u>
\$ 5,400,000	\$ 43,124,284	\$ 314,399,316	24.21%	\$ 2,491
5,080,000	41,881,156	296,204,682	21.98%	2,329
4,750,000	40,779,403	276,300,720	20.12%	2,149
4,405,000	31,728,073	258,473,511	17.84%	1,982
4,045,000	29,303,688	226,547,679	14.59%	1,713
3,670,000	28,487,254	206,436,145	13.19%	1,541
3,275,000	26,771,665	218,209,376	13.88%	1,608
2,865,000	27,311,138	256,490,666	16.04%	1,868
2,435,000	25,986,234	238,393,621	15.50%	1,794
1,990,000	25,872,025	220,170,881	14.27%	1,657

<u>Debt Service Monies Available</u>	<u>Net General Obligation Bonds</u>	<u>Net Bonded Debt to Assessed Value</u>	<u>Net Bonded Debt per Capita</u>
\$ 3,668,442	\$ 62,337,687	3.53%	\$ 272
3,826,722	59,984,261	3.20%	260
4,248,120	56,683,541	2.89%	238
4,492,786	53,454,554	2.57%	222
5,166,277	49,696,742	2.20%	205
5,909,647	45,729,050	2.01%	189
6,805,198	41,449,178	1.81%	170
6,054,734	38,655,320	1.64%	158
5,528,143	35,532,353	1.61%	146
4,332,299	32,800,611	1.48%	135

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

COMPUTATION OF DIRECT AND OVERLAPPING DEBT
October 31, 2022
(Unaudited)

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable	Amount Applicable to Primary Government
Direct:			
Lafayette Parish Government	\$ 37,132,910	100%	\$ 37,132,910
City of Lafayette	246,042,906	100%	246,042,906
Total Direct:	<u>283,175,816</u>		<u>283,175,816</u>
Overlapping:			
Lafayette Parish School Board	<u>242,763,324</u>	100%	<u>242,763,324</u>
Underlying:			
City of Broussard	16,429,014	5.86%	962,740
City of Carencro	14,160,000	4.43%	627,288
City of Scott	17,365,000	3.38%	586,937
City of Youngsville	41,481,595	6.98%	2,895,415
Total Underlying:	<u>\$ 89,435,609</u>		<u>5,072,380</u>
Total overlapping debt			247,835,704
City of Lafayette/Lafayette Parish Direct Debt			283,175,816
Total Direct and Overlapping Debt			<u><u>\$ 531,011,520</u></u>
<u>Population (1)</u>			
City of Lafayette	132,892	54.59%	
City of Broussard	14,266	5.86%	
City of Carencro	10,784	4.43%	
Town of Duson	1,365	0.56%	
City of Scott	8,223	3.38%	
City of Youngsville	16,989	6.98%	
Unincorporated Parish	58,927	24.21%	
Lafayette Parish	<u>243,446</u>		

The percentage of overlapping debt applicable is estimated using population. Application percentages were estimated by determining the portion of Municipalities population within the Parish's boundaries and dividing it by the Parish's total population.

(1) Louisiana Department of Treasury (The 2022 estimates were not available; therefore, the 2021 estimates were reported).

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

RATIO OF SALES TAXES DEBT COVERAGE (1)
LAST TEN FISCAL YEARS
(Unaudited)

City of Lafayette:

City Sales Tax - 1961

Fiscal Year	Revenue	Less Operating Expenses	Net Available Revenue	Debt Service			Debt Coverage
				Principal	Interest	Total	
2013	\$42,304,925	\$ -	\$42,304,925	\$ 7,910,000	\$ 8,465,952	\$16,375,952	2.58
2014	44,212,574	-	44,212,574	8,630,000	8,637,036	17,267,036	2.56
2015	44,694,735	-	44,694,735	8,975,000	7,746,038	16,721,038	2.67
2016	43,337,302	-	43,337,302	8,960,000	7,196,343	16,156,343	2.68
2017	43,441,278	-	43,441,278	9,180,000	6,450,734	15,630,734	2.78
2018	43,181,294	-	43,181,294	9,130,000	5,896,013	15,026,013	2.87
2019	44,592,889	-	44,592,889	7,675,000	4,686,563	12,361,563	3.61
2020	43,803,676	-	43,803,676	9,055,000	4,572,829	13,627,829	3.21
2021	51,262,785	-	51,262,785	8,630,000	4,735,235	13,365,235	3.84
2022	55,274,568	-	55,274,568	8,645,000	4,405,743	13,050,743	4.24

City Sales Tax - 1985

Fiscal Year	Revenue	Less Operating Expenses	Net Available Revenue	Debt Service			Debt Coverage
				Principal	Interest	Total	
2013	\$36,014,309	\$ -	\$36,014,309	\$ 8,235,000	\$ 5,837,623	\$14,072,623	2.56
2014	37,532,841	-	37,532,841	8,525,000	5,448,986	13,973,986	2.69
2015	37,804,976	-	37,804,976	7,965,000	4,904,630	12,869,630	2.94
2016	36,122,279	-	36,122,279	7,485,000	4,114,557	11,599,557	3.11
2017	36,575,353	-	36,575,353	7,430,000	4,141,050	11,571,050	3.16
2018	36,221,327	-	36,221,327	7,740,000	3,804,453	11,544,453	3.14
2019	37,221,378	-	37,221,378	7,410,000	3,539,171	10,949,171	3.40
2020	35,891,764	-	35,891,764	8,335,000	3,725,231	12,060,231	2.98
2021	43,185,120	-	43,185,120	8,155,000	4,399,924	12,554,924	3.44
2022	46,323,016	-	46,323,016	7,040,000	3,901,838	10,941,838	4.23

Total City Sales Tax

Fiscal Year	Sales Tax Revenue	Less Operating Expenses	Net Available Revenue	Debt Service			Debt Coverage
				Principal	Interest	Total	
2013	\$78,319,234	\$ -	\$78,319,234	\$16,145,000	\$14,303,575	\$30,448,575	2.57
2014	81,745,415	-	81,745,415	17,155,000	14,086,022	31,241,022	2.62
2015	82,499,711	-	82,499,711	16,940,000	12,650,668	29,590,668	2.79
2016	79,459,581	-	79,459,581	16,445,000	11,310,900	27,755,900	2.86
2017	80,016,631	-	80,016,631	16,610,000	10,591,784	27,201,784	2.94
2018	79,402,621	-	79,402,621	16,870,000	9,700,466	26,570,466	2.99
2019	81,814,267	-	81,814,267	15,085,000	8,225,734	23,310,734	3.51
2020	79,695,440	-	79,695,440	17,390,000	8,298,060	25,688,060	3.10
2021	94,447,905	-	94,447,905	16,785,000	9,135,159	25,920,159	3.64
2022	101,597,584	-	101,597,584	15,685,000	8,307,581	23,992,581	4.23

Notes:

(1) This statistical table reflects the November 1 principal and interest payment for the subsequent fiscal year being paid in October of the preceding fiscal year.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

RATIO OF ANNUAL DEBT SERVICE EXPENDITURES FOR GENERAL BONDED DEBT
TO TOTAL GENERAL EXPENDITURES (1)
LAST TEN FISCAL YEARS
(Unaudited)

Fiscal Year	Principal	Interest	Payments To Escrow	Total Debt Service (2)	Total General Expenditures (3)	Ratio Of Debt Service To Total General Expenditures
2013	\$20,580,000	\$19,888,921	\$ -	\$40,468,921	\$203,648,944	19.87%
2014	22,055,000	18,255,078	-	40,310,078	206,409,125	19.53%
2015	22,085,000	16,723,932	-	38,808,932	208,277,064	18.63%
2016	21,790,000	15,135,904	-	36,925,904	221,978,083	16.63%
2017	22,155,000	14,238,008	-	36,393,008	219,951,892	16.55%
2018	22,655,000	13,130,459	-	35,785,459	211,245,634	16.94%
2019	21,140,000	11,156,621	-	32,296,621	225,931,828	14.29%
2020	23,715,000	10,797,409	-	34,512,409	229,193,124	15.06%
2021	20,895,000	10,824,756	-	31,719,756	251,920,129	12.59%
2022	19,690,000	10,088,279	-	29,778,279	308,550,519	9.65%

Notes:

- (1) This statistical table reflects the November 1 principal and interest payment for the subsequent fiscal year paid in October of the preceding fiscal year.
- (2) Total Debt Service includes general obligation, sales tax, and special assessment bonds and certificates of indebtedness.
- (3) Includes General, Special Revenue and Debt Service Funds.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

REVENUE BOND COVERAGE (1)
ELECTRIC, WATER AND SEWER BONDS
LAST TEN FISCAL YEARS
(Unaudited)

Fiscal Year	Operating Revenue (2)	Direct Operating Expenses (3)	Net Revenue Available For Debt Service	Debt Service Requirement			Coverage
				Principal	Interest	Total	
2013	\$234,524,951	\$ 168,415,411	\$66,109,540	\$ 11,865,000	\$ 11,052,286	\$ 22,917,286	2.9
2014	248,410,288	177,466,561	70,943,727	11,355,000	11,978,915	23,333,915	3.0
2015	229,579,351	160,672,844	68,906,507	11,500,000	11,424,293	22,924,293	3.0
2016	222,150,942	158,750,451	63,400,491	11,955,000	10,970,238	22,925,238	2.8
2017	226,673,006	165,998,482	60,674,524	12,425,000	8,916,835	21,341,835	2.8
2018	235,071,461	163,575,562	71,495,899	11,805,000	9,622,905	21,427,905	3.3
2019	233,345,184	152,839,401	80,505,783	12,370,000	10,362,925	22,732,925	3.5
2020	219,092,922	143,498,541	75,594,381	14,190,000	11,184,000	25,374,000	3.0
2021	233,364,704	162,680,286	70,684,418	14,560,000	10,535,600	25,095,600	2.8
2022	281,215,882	203,478,711	77,737,171	16,325,000	7,416,091	23,741,091	3.3

Notes:

- (1) This statistical table reflects the November 1 principal and interest payment for the subsequent fiscal year being paid in October of the preceding fiscal year.
- (2) Includes Interest Income before accruals and adjustments and Miscellaneous Operating Revenues.
Excludes external billing revenues and water tapping fees (components of miscellaneous revenues).
- (3) Excludes depreciation, amortization, and in lieu of tax payment.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

REVENUE BOND COVERAGE (1)
COMMUNICATIONS SYSTEM
LAST TEN FISCAL YEARS
(Unaudited)

Fiscal Year	Operating Revenue (2)	Direct Operating Expenses (3)	Balance Available For Debt Service	Debt Service Requirement			Coverage
				Principal	Interest	Total	
2013	\$26,844,315	\$17,191,073	\$ 9,653,242	\$ 3,450,000	\$ 5,233,931	\$ 8,683,931	1.1
2014	31,641,423	17,591,847	14,049,576	3,590,000	5,844,060	9,434,060	1.5
2015	33,811,935	17,646,894	16,165,041	-	4,082,356	4,082,356	4.0
2016	35,704,723	19,480,196	16,224,527	940,000	5,225,541	6,165,541	2.6
2017	37,266,430	19,693,055	17,573,375	4,045,000	5,206,741	9,251,741	1.9
2018	38,416,855	20,305,834	18,111,021	4,425,000	5,004,491	9,429,491	1.9
2019	41,011,835	21,411,999	19,599,836	4,645,000	4,783,241	9,428,241	2.1
2020	42,929,555	21,514,358	21,415,197	4,880,000	4,550,991	9,430,991	2.3
2021	43,950,108	22,155,556	21,794,552	5,125,000	4,306,991	9,431,991	2.3
2022	45,657,313	21,727,179	23,930,134	5,880,000	3,660,240	9,540,240	2.5

Notes:

- (1) This statistical table reflects the November 1 principal and interest payment for the subsequent fiscal year being paid in October of the preceding fiscal year.
- (2) Includes Interest Income before accruals and adjustments and Miscellaneous Operating Revenues.
- (3) Excludes depreciation, amortization, in lieu of tax payment, inter-utility loan payments to LUS, and other miscellaneous expenses.

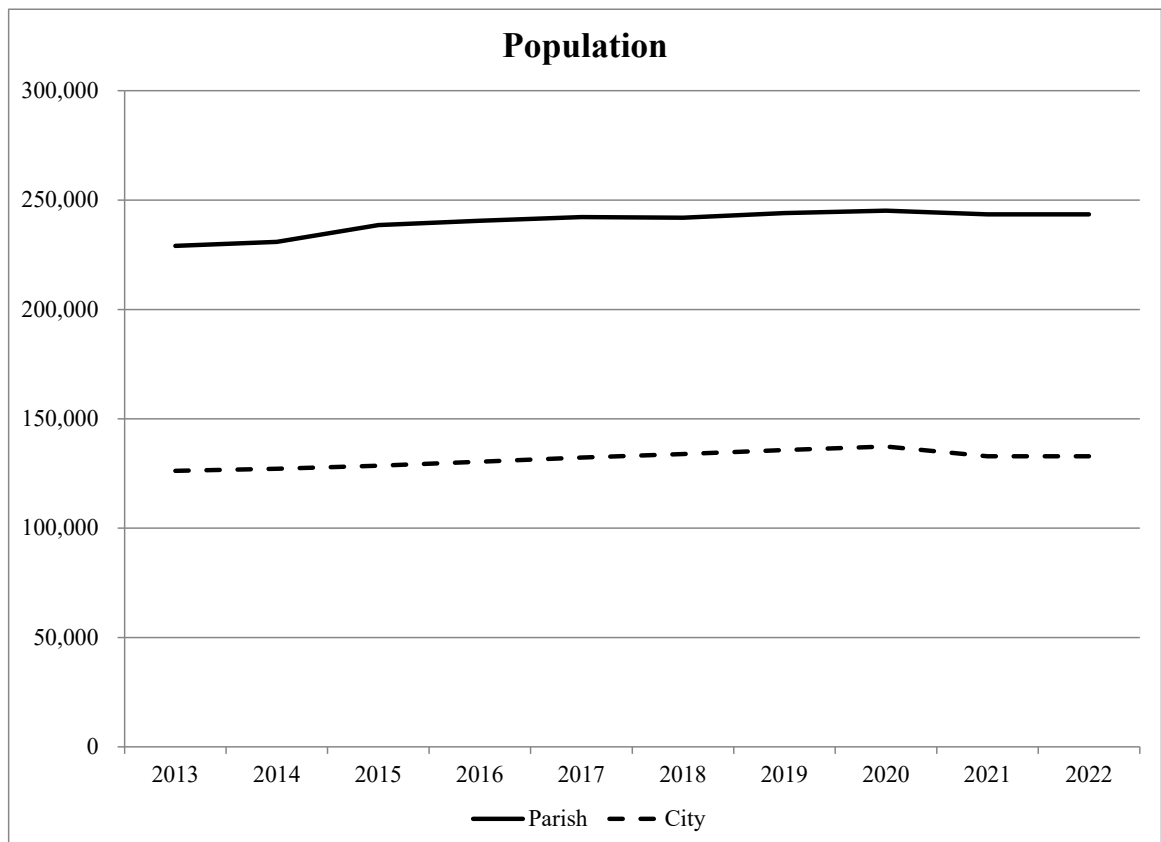
LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

DEMOGRAPHIC STATISTICS
LAST TEN FISCAL YEARS
(Unaudited)

Fiscal Year	City of Lafayette			Lafayette Parish				Public Schools (3)	
	Estimated Population (4)	Median Age (2)	Unemployment Rate (2)	Estimated Population (4)	Estimated Per Capita Income (5)	Median Age (2)	Unemployment Rate (1)	Enrollment	Attendance
2013	126,227	34.5	3.3	229,080	\$ 49,026	34.1	3.2	30,583	29,084
2014	127,154	35.3	4.4	230,847	48,000	34.4	4.2	30,056	28,493
2015	128,551	35.4	5.7	238,586	51,545	34.6	5.6	29,986	28,377
2016	130,422	35.7	6.2	240,560	48,734	34.9	6.3	29,555	27,989
2017	132,272	35.8	5.5	242,231	44,347	34.9	5.5	29,612	27,954
2018	133,942	36.3	4.8	241,894	45,892	35.1	4.3	30,264	28,478
2019	135,737	37.4	4.7	244,056	50,273	36.2	4.3	30,348	28,406
2020	137,309	37.9	7.9	245,191	49,629	36.7	7.6	30,996	33,221
2021	132,892	35.6	3.7	243,446	52,507	35.8	3.4	31,403	34,283
2022	132,892	35.6	3.9	243,446	52,507	35.8	2.5	31,261	33,045

Notes:

- (1) Louisiana Department of Labor
- (2) Lafayette Economic Development Authority
- (3) Louisiana Department of Education
- (4) Louisiana Department of Treasury (2022 population estimates remain unchanged due to the official estimates not being available.)
- (5) Bureau of Economic Analysis
- (6) Personal Income can be found on the Outstanding Debt by Type table.



LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

PRINCIPAL EMPLOYERS
CURRENT AND NINE YEARS AGO
(Unaudited)

Employer	2022			2013		
	Employees	Rank	% of Total Employment	Employees	Rank	% of Total Employment
Ochsner Lafayette General	4,344	1	3.42%	2,684	2	1.92%
Lafayette Parish School System	4,198	2	3.30%	4,538	1	3.24%
Our Lady of Lourdes Regl Med	2,875	3	2.26%	1,493	9	1.07%
University of Louisiana-Lafayette	2,637	4	2.07%	1,956	6	1.40%
Lafayette Consolidated Government	2,478	5	1.95%	2,379	3	1.70%
Stuller Inc.	1,522	6	1.20%	-	-	-
Walmart Companies	1,354	7	1.07%	1,569	7	1.12%
Amazon	1,300	8	1.02%	-	-	-
LHC Group Inc	942	9	0.74%	-	-	-
Lafayette Parish Government*	848	10	0.67%	-	-	-
Wood Group Production Services	-	-	-	2,318	4	1.65%
Schlumberger	-	-	-	1,988	5	1.42%
Baker Hughes	-	-	-	1,523	8	1.09%
WHC Inc.	-	-	-	1,440	10	1.03%

Source: Lafayette Economic Development Authority

*Note: Lafayette Parish Government (not part of LCG) includes Clerk of Court, Assessor, and Sheriff's Offices.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

SPECIAL ASSESSMENT BILLINGS AND COLLECTIONS
LAST TEN FISCAL YEARS
(Unaudited)

Fiscal Year	Special Assessment Billings (1)	Special Assessments Earned
2013	\$ -	\$ 82,453
2014	-	79,901
2015	-	49,339
2016	-	67,386
2017	-	23,293
2018	-	15,969
2019	-	4,452
2020	-	2,455
2021	-	3,446
2022	-	2,877

Note:

(1) Includes assessments due currently and deferred

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

BUDGETED POSITION EMPLOYEES
BY FUND/DEPARTMENT
LAST TEN FISCAL YEARS
(Unaudited)

	Fiscal Year Ended October 31,				
	2022	2021	2020	2019	2018
City General Fund Positions					
Office of Finance & Management	59	58	65	65	65
Elected Officials	113	112	126	121	110
Information Services and Technology	38	36	39	37	44
Police Department	361	344	350	349	329
Fire Department	285	285	285	285	285
Public Works	16	15	40	39	39
Roads & Bridges	24	23	-	-	-
Community Development & Planning	10	6	6	6	6
Community Development Department	-	4	10	9	9
Municipal Civil Service	6	6	6	6	6
Police and Fire Civil Service	1	1	1	1	1
Total City General Fund Positions	<u>913</u>	<u>890</u>	<u>928</u>	<u>918</u>	<u>894</u>
Parish General Fund Positions					
Parish Council	5	5	5	n/a	n/a
Justice of the Peace & Constables	18	18	18	18	18
District Attorney	-	-	-	-	46
District Court-Judges	22	22	22	22	22
Registrar of Voters	7	7	7	7	7
Program Administration	1	1	1	3	3
Total Parish General Fund Positions	<u>53</u>	<u>53</u>	<u>53</u>	<u>50</u>	<u>96</u>
Special and Other Fund Positions (Including Grants)					
Animal Shelter & Care Center	23	22	22	21	21
Juvenile Detention	37	35	35	35	37
Coroner	5	5	5	5	5
District Court-Judges	-	-	-	-	-
District Attorney	-	-	-	-	-
District Attorney-Criminal Non-support	13	13	13	13	13
Legal	1	-	-	-	-
Parks and Recreation	100	88	116	116	116
Community Development Department	-	10	26	26	30
Public Works	117	165	297	296	297
Roads & Bridges	113	63	-	-	-
Drainage	90	82	-	-	-
Community Development & Planning	50	50	55	53	52
Utilities Department	454	447	460	460	464
Communications System	83	83	77	77	72
Group Insurance	2	2	4	4	4
Printing	-	-	-	-	-
Health Unit	10	10	10	10	10
Library	151	157	159	160	160
Grants	17	18	18	17	31
Total Special and Other Fund Positions	<u>1,266</u>	<u>1,250</u>	<u>1,297</u>	<u>1,293</u>	<u>1,312</u>
Total All Funds	<u>2,232</u>	<u>2,193</u>	<u>2,278</u>	<u>2,261</u>	<u>2,302</u>

Source: Budget Management

Fiscal Year Ended October 31,				
2017	2016	2015	2014	2013
63	64	64	66	68
110	111	107	107	105
41	41	41	41	41
326	320	317	316	316
285	284	284	263	246
39	39	38	39	182
-	-	-	-	-
6	6	12	2	2
9	9	9	9	9
6	6	6	6	6
1	1	1	1	1
<u>886</u>	<u>881</u>	<u>879</u>	<u>850</u>	<u>976</u>
n/a	n/a	n/a	n/a	n/a
18	18	18	18	18
48	20	20	20	20
22	13	13	13	13
7	7	7	7	7
3	3	3	3	3
<u>98</u>	<u>61</u>	<u>61</u>	<u>61</u>	<u>61</u>
20	20	16	16	16
29	29	25	25	25
5	5	5	5	4
-	9	9	9	9
-	47	46	49	48
13	13	13	14	14
-	-	-	-	-
116	116	116	116	116
30	30	30	30	30
297	302	301	300	158
-	-	-	-	-
-	-	-	-	-
46	47	47	47	48
464	467	467	470	472
72	70	64	61	55
4	5	5	4	5
3	3	3	4	4
10	10	10	10	3
144	141	137	136	112
33	34	38	58	81
<u>1,286</u>	<u>1,348</u>	<u>1,332</u>	<u>1,354</u>	<u>1,200</u>
<u>2,270</u>	<u>2,290</u>	<u>2,272</u>	<u>2,265</u>	<u>2,237</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

OPERATING INDICATORS BY FUNCTION
LAST TEN FISCAL YEARS
(Unaudited)

	Fiscal Year Ended October 31,			
	2022	2021	2020	2019
General Government:				
Number of Commercial Construction Permits	27	32	35	47
Value of Commercial Construction Permits (1)	114,946	67,466	56,262	151,282
Number of Residential Construction Permits	700	992	717	511
Value of Residential Construction Permits (1)	180,344	260,518	203,608	140,515
Public Safety:				
Number of Police Personnel and Officers	320	323	327	334
Number of Physical Arrests	5,063	4,172	5,337	9,141
Number of Traffic Violations	13,774	13,025	15,022	13,713
Number of Parking Violations	5,737	5,585	4,599	8,786
Number of Fire Personnel and Officers	285	285	285	285
Number of Calls Answered (Fire Department)	9,312	9,856	8,585	8,653
Number of Fire Inspections Conducted	2,268	2,566	2,101	2,615
Library:				
Items Checked Out	1,848,685	1,906,403	1,941,346	2,341,408
Number of Reference Inquiries	132,482	133,508	122,080	150,203
Computer Uses	175,133	158,894	182,076	386,776
Visits to a Library	755,110	666,279	740,556	1,141,287
Electric System:				
Number of Meters in Service	77,308	70,096	69,364	68,495
Daily Average Consumption in Kilowatt Hours	5,429,540	5,368,120	5,252,163	5,491,260
Maximum Capacity of Plants in Kilowatts	200,000	200,000	200,000	200,000
Sewerage System:				
Number of Service Connections	47,115	46,380	45,942	45,436
Daily Average Treatment in Gallons	14,210,000	15,350,000	15,180,000	14,600,000
Maximum Daily Capacity of Treatment Plant in Gallons	18,500,000	18,500,000	18,500,000	18,500,000
Water System:				
Number of Service Connections	58,735	58,120	57,693	57,173
Daily Average Consumption in Gallons	23,000,000	23,000,000	22,824,000	19,420,000
Maximum Daily Capacity of Plant in Gallons	49,110,000	49,100,000	49,100,000	46,700,000

Notes:

(1) Reported In Thousands

Sources: Various LCG Departments

Fiscal Year Ended October 31,					
2018	2017	2016	2015	2014	2013
41	44	52	60	61	63
119,684	52,971	80,107	110,424	159,197	64,639
571	633	628	865	992	784
151,186	157,303	133,026	209,421	242,310	196,603
332	321	314	306	306	296
9,475	10,200	10,816	10,508	10,357	14,460
15,915	20,411	24,407	23,531	21,030	23,078
13,727	11,918	9,140	9,771	7,916	13,226
285	285	285	284	273	299
8,359	11,945	8,728	8,135	8,174	7,734
2,102	2,641	2,596	2,708	2,958	1,238
2,225,960	1,758,657	1,770,496	1,771,388	1,784,778	1,863,903
154,681	169,610	168,617	123,288	118,866	111,081
425,083	401,807	507,968	388,062	362,124	368,293
953,579	981,111	961,280	860,767	846,108	848,028
67,243	66,860	66,324	65,846	65,262	65,017
5,566,705	5,426,447	5,556,013	5,617,628	5,762,041	5,676,208
200,000	200,000	485,000	485,000	485,000	485,000
45,034	44,269	43,521	43,949	43,068	42,476
15,800,000	16,800,000	15,720,000	16,500,000	15,010,000	14,950,000
18,500,000	18,500,000	18,500,000	18,500,000	18,500,000	18,500,000
56,870	56,475	56,055	55,554	55,066	54,405
20,125,000	22,258,000	21,740,000	22,900,000	22,000,000	22,000,000
47,700,000	55,240,000	50,600,000	50,900,000	51,000,000	50,000,000

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

CAPITAL ASSET STATISTICS BY FUNCTION
LAST TEN FISCAL YEARS
(Unaudited)

	Fiscal Year Ended October 31,									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Public Safety:										
Number of Police Stations	4	5	4	3	4	3	3	3	3	2
Number of Patrol Units	252	231	237	253	248	232	223	222	207	193
Number of Fire Stations	13	13	14	14	14	14	14	13	13	13
Number of Volunteer Fire Departments	7	7	7	7	7	7	7	7	7	7
Public Works:										
Miles of Streets	1,349	1,346	1,343	1,332	1,331	1,339	1,333	1,324	1,026	1,028
Miles of Drainage Coulees	871	871	871	871	871	871	950	950	944	850
Number of Bridges	198	262	261	400	392	392	392	392	392	392
Number of Street Lights	21,065	20,706	21,138	17,486	17,486	17,366	16,943	16,860	16,948	16,918
Parks and Recreation:										
Number of Community Centers	10	10	10	10	10	10	10	10	10	10
Number of Parks	27	27	35	35	35	35	35	35	35	35
Acres of Parks	1,155	1,201	1,314	1,314	1,314	1,314	1,314	1,292	1,292	1,292
Number of Golf Courses	3	3	3	3	3	3	3	3	3	3
Number of Swimming Pools	4	4	4	4	4	4	4	4	4	4
Number of Tennis Courts	53	49	55	55	55	55	55	55	55	55
Number of Ball Fields	85	69	113	113	113	113	113	120	120	120
Library:										
Number of Locations	9	9	9	9	9	9	9	9	10	10
Electric System:										
Miles of Transmission Lines	47	47	47	47	47	47	47	45	45	45
Miles of Distribution Lines	1,036	1,028	1,011	1,011	1,000	992	988	976	964	954
Sewerage System:										
Miles of Sanitary Sewers	701	688	692	673	665	659	649	649	637	621
Number of Treatment Plants	4	4	4	4	4	4	4	4	4	4
Water System:										
Miles of Water Mains	999	992	986	976	962	905	899	889	905	899
Number of Fire Hydrants	6,737	6,672	6,614	6,546	6,466	6,423	6,404	6,314	6,263	6,189

Sources: Various LCG Departments

Single Audit Section

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Lafayette City Council and Lafayette
Parish Council of Lafayette, Louisiana

We have audited, in accordance with the 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, the 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 Lafayette City-Parish Consolidated Government, (the Government) as of and for the year ended October 31, 2022, and the related notes to the financial statements, which collectively comprise the Government's basic financial statements and have issued our report thereon dated April 24, 2023. Our report includes a reference to other auditors who audited the financial statements of Cajundome Commission, City Court of Lafayette, Lafayette Regional Airport, Lafayette Parish Waterworks District North, Lafayette Parish Waterworks South, Lafayette Parish Bayou Vermilion District, Lafayette Parish Communication District and University Gateway Economic Development District, as described in our report on the Government's financial statements. This report does not include the results of the other auditor's testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Government's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Government's internal control. Accordingly, we do not express an opinion on the effectiveness of the Government's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify certain deficiencies in internal control described in the schedule of findings and questioned costs as items 2022-001 through 2022-008 that we consider to be material weaknesses.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Government's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as items 2022-009 through 2022-019.

The Government's Responses to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Government's responses to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The Government's responses were not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the responses.

The Government's responses to findings 2022-012 through 2022-018, which are described in the accompanying schedule of findings and questioned costs, appear to be inconsistent with the source documents and other information observed or obtained by the auditor.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. However, this report is a matter of public record and its distribution is not limited.

Kolder, Slaven & Company, LLC

Certified Public Accountants

Lafayette, Louisiana
April 24, 2023

KOLDER, SLAVEN & COMPANY, LLC

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Lafayette City Council and Lafayette
Parish Council of Lafayette, Louisiana

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Lafayette City-Parish Consolidated Government's (the Government) compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Government's major federal programs for the year ended October 31, 2022. The Government's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. The Government's basic financial statements include the operations of Lafayette Regional Airport and the Cajundome Commission, which expended \$28,876,286 and \$3,014,948, respectively, in federal awards which is not included in the Government's schedule of expenditures of federal awards for the year ended October 31, 2022. Our audit, described below, did not include the operations of Lafayette Regional Airport and the Cajundome Commission because the component units engaged other auditors to perform an audit of compliance.

In our opinion, the Government complied in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal program for the year ended October 31, 2022.

Basis for Opinion on Each Major Federal Program

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 the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of the Compliance section of our report.

We are required to be independent of the Government and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion of compliance for each major federal program. Our audit does not provide a legal determination of the Government's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Government's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Government's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Government's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Government's compliance with compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Government's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Government's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2022-020 through 2022-024. Our opinion on each major federal program is not modified with respect to these matters.

Government Auditing Standards requires the auditor to perform limited procedures on the Government's responses to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The Government's responses were not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

Report on Internal Control over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2022-026 through 2022-029 to be material weaknesses.

A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2022-025 to be a significant deficiency.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on the Government's responses to the internal control over compliance findings identified in our compliance audit and described in the accompanying schedule of findings and questioned costs. The Government's responses were not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose. However, this report is a matter of public record and its distribution is not limited.

Kolder, Slaven & Company, LLC
Certified Public Accountants

Lafayette, Louisiana
April 24, 2023

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Schedule of Expenditures of Federal Awards
For the Year Ended October 31, 2022

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Federal Assistance I.D. Number	Pass- Through Grantor's Number	Current Year Expenditures	Amounts Provided to Subrecipients
Direct Programs:					
U.S. Department of Agriculture Emergency Watershed Protection Program Disaster Relief Appropriations Act	10.927	NR227217XXXXC001	N/A	\$ 305,261	\$ -
U.S. Department of Commerce Economic Adjustment Assistance	11.307	08-79-05438	N/A	711,283	-
U.S. Department of Housing and Urban Development - CDBG - Entitlement Grants Cluster -					
CDBG/Entitlement Grants	14.218	B-16-MC-22-0003	N/A	157,096	-
CDBG/Entitlement Grants	14.218	B-17-MC-22-0003	N/A	355,047	-
CDBG/Entitlement Grants	14.218	B-18-MC-22-0003	N/A	75,055	-
CDBG/Entitlement Grants	14.218	B-19-MC-22-0003	N/A	134,740	130,000
CDBG/Entitlement Grants	14.218	B-20-MC-22-0003	N/A	2,894	-
CDBG/Entitlement Grants	14.218	B-21-MC-22-0003	N/A	843,406	-
CDBG/Entitlement Grants	14.218	B-22-MC-22-0003	N/A	63,768	-
CDBG/Entitlement Grants	14.218	B-16-MC-22-2003	N/A	985,357	-
COVID-19 CDBG/Entitlement Grants	14.218	B-20-MW-22-0003	N/A	671,489	-
Total CDBG- Entitlement Grants Cluster				<u>3,288,852</u>	<u>130,000</u>
HOME Investment Partnership Program	14.239	M-17-MC-22-0202	N/A	96,856	96,856
HOME Investment Partnership Program	14.239	M-18-MC-22-0202	N/A	82,275	82,275
HOME Investment Partnership Program	14.239	M-19-MC-22-0202	N/A	65,269	61,715
HOME Investment Partnership Program	14.239	M-20-MC-22-0202	N/A	97,770	-
HOME Investment Partnership Program	14.239	M-21-MC-22-0202	N/A	69,445	-
				<u>411,615</u>	<u>240,846</u>
U.S. Department of Justice - COVID-19 Coronavirus Emergency Supplemental Funding Program	16.034	2020-VD-BX-0901	N/A	20,900	-
Public Safety Partnership and Community Policing Grants	16.710	2017UMWX0042	N/A	78,912	-
Total U.S. Department of Justice				<u>99,812</u>	<u>-</u>
U.S. Department of Transportation - Federal Transit Cluster:					
Federal Transit - Capital Investment Grants	20.500	LA04-0078-00	N/A	228,751	-
Federal Transit Formula Grants	20.507	LA90-X469	N/A	13,921	-
Federal Transit Formula Grants	20.507	LA90-X516	N/A	139,477	-
Federal Transit Formula Grants	20.507	LA-2021-012-01	N/A	1,297,985	-
Federal Transit Formula Grants	20.507	LA-2021-040-01	N/A	527,315	-
				<u>1,978,698</u>	<u>-</u>
Total Federal Transit Cluster				<u>2,207,449</u>	<u>-</u>
COVID- 19 Public Transportation Emergency Relief Program	20.527	LA2020-025/ CARES	N/A	350,000	-
Total U.S. Department of Transportation				<u>2,557,449</u>	<u>-</u>
U.S. Department of Treasury - COVID-19 Emergency Rental Assistance Program	21.023	N/A	N/A	11,975,770	11,945,086

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended October 31, 2022

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Federal Assistance I.D. Number	Pass- Through Grantor's Number	Current Year Expenditures	Amounts Provided to Subrecipients
U. S. Department of Treasury - Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	N/A	<u>3,290,770</u>	-
U.S. Small Business Administration - COVID-19 Shuttered Venue Operators Grant Program	59.075	N/A	N/A	<u>557,070</u>	-
Total direct programs				<u>23,197,882</u>	<u>12,315,932</u>
Pass-through Programs:					
U.S. Department of Housing and Urban Development - Louisiana Division of Administration: Community Development Block Grant/State's program and Non-Entitlement Grants in Hawaii	14.228	B-16-DL-22-0001	N/A	<u>17,922</u>	-
U.S. Department of the Interior - Department of Culture, Recreation, and Tourism: Outdoor Recreation Acquisition, Development and Planning	15.916	22-00950	N/A	<u>15,356</u>	-
U.S. Department of Justice - Louisiana Commission on Law Enforcement:					
Violence Against Women Formula Grants	16.588	2020-WF-AX-0057	2020-WF-01-5785	17,962	-
Violence Against Women Formula Grants	16.588	N/A	2021-WF-01-6577	<u>2,007</u>	-
				<u>19,969</u>	-
Edward Byrne Memorial Competitive Grant Program	16.751	2020-VD-BX-0261	2020-DJ-01-5479	<u>3,176</u>	-
City of Shreveport: Project Safe Neighborhoods	16.609	2018-GP-BX-0011	2018-PSN-04-0011	<u>94,765</u>	-
Louisiana Commission on Law Enforcement: Edward Byrne Memorial Justice Assistance Grant Program	16.738	2019-MU-BX-0056	2019-DJ-01-6129	28,673	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2020-MU-BX-0026	2020-DJ-06-6580	21,183	-
Lafayette Parish Sheriff's Office: Edward Byrne Memorial Justice Assistance Grant Program	16.738	2020-DJ-BX-0655	N/A	2,705	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2019-DJ-BX-0471	N/A	<u>1,107</u>	-
				<u>53,668</u>	-

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended October 31, 2022

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Federal Assistance I.D. Number	Pass- Through Grantor's Number	Current Year Expenditures	Amounts Provided to Subrecipients
U.S. Department of Transportation -					
Louisiana Department of Transportation and Development:					
Highway Planning and Construction Cluster-					
Highway Planning and Construction	20.205	N/A	H.010575	13,689	-
Highway Planning and Construction	20.205	N/A	H.012866	32,323	-
Highway Planning and Construction	20.205	N/A	H.007233	<u>12,625</u>	-
				<u>58,637</u>	-
Louisiana Office of State Parks:					
Highway Planning and Construction Cluster - Recreational Trails Program	20.219	N/A	H.009344	<u>32,488</u>	-
Total Highway Planning and Construction Cluster				<u>91,125</u>	-
National Highway Traffic Safety Administration -					
Louisiana Highway Safety Commission					
Highway Safety Cluster:					
State and Community Highway Safety	20.600	69A375-19-3-0000- 4020-LA-0	2022-30-33	<u>32,271</u>	-
Total Highway Safety Cluster				<u>32,271</u>	-
National Endowment for the Humanities					
Institute of Museum and Library Services -					
State Library of Louisiana:					
COVID-19 National Leadership Grants	45.312	N/A	N/A	<u>28,121</u>	-
U.S. Department of Homeland Security -					
Governor's Office of Homeland Security and Emergency Preparedness:					
Flood Mitigation Assistance	97.029	FMA-PJ-06- LA-2018-033	N/A	888,301	-
Flood Mitigation Assistance	97.029	FMA-PJ-06- LA-2019-024	N/A	784,289	-
Flood Mitigation Assistance	97.029	FMA-PJ-06- LA-2019-023	N/A	<u>985,623</u>	-
				<u>2,658,213</u>	-
Disaster Grants - Public Assistance	97.036	FEMA-DR-4277-LA	N/A	24,427	-
Disaster Grants - Public Assistance	97.036	FEMA-DR-4611-LA	N/A	718,024	-
Disaster Grants - Public Assistance	97.036	FEMA-DR-4590-LA	N/A	13,858	-
Disaster Grants - Public Assistance	97.036	FEMA-DR-4570-LA	N/A	43,875	-
Disaster Grants - Public Assistance	97.036	FEMA-DR-4458-LA	N/A	586	-
COVID-19 Disaster Grants - Public Assistance	97.036	FEMA-DR-4484-LA	N/A	<u>4,602</u>	-
				<u>805,372</u>	-
Hazard Mitigation Grant	97.039	N/A	1792-055-0001 2009 DR-	162	-
Hazard Mitigation Grant	97.039	N/A	1786 DR-1792	<u>3,725</u>	-
				<u>3,887</u>	-
Total indirect programs				<u>3,823,845</u>	-
TOTAL FEDERAL AWARDS				<u>\$27,021,727</u>	<u>\$ 12,315,932</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended October 31, 2022

(1) Basis of Presentation

The accompanying schedule of expenditures of federal awards (Schedule) includes the federal award activity of Lafayette City-Parish Consolidated Government (Government) under programs of the federal government for the year ended October 31, 2022. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Government, it is not intended to and does not present the financial position, changes in net position, or cash flows of the Government.

(2) Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported in accordance with accounting principles generally accepted in the United States of America as applied to governmental units, which is described in Note 1 to the Government's basic financial statements for the year ended October 31, 2022. Such expenditures are recognized following the cost principle contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

(3) Indirect Cost Rate

The Government has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Schedule of Findings and Questioned Costs
For the Year Ended October 31, 2022

Part I. Summary of Auditor's Results:

1. The auditor's report expresses an unmodified opinion on the financial statements of the Government.
2. There were no significant deficiencies in internal control disclosed during the audit of the financial statements. There were eight material weaknesses reported.
3. Eleven instances of noncompliance material to the financial statements of the Government, which are required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
4. There was one significant deficiency and four material weaknesses in internal control over major federal award programs reported during the audit.
5. The auditor's report on compliance for the major federal programs for the Government expresses an unmodified opinion on all major federal programs.
6. Audit findings that are required to be reported in accordance with 2 CFR section 200.516(a) are reported in this schedule.
7. The following programs were considered to be major programs: Community Development Block Grants/Entitlement Grants Cluster (14.218), COVID-19 Emergency Rental Assistance Program (21.023), Flood Mitigation Assistance (97.029), Coronavirus State and Local Fiscal Recovery Funds (21.027) and Federal Transit Cluster (Federal Transit – Capital Investment Grants (20.500), and Federal Transit Formula Grants 20.507).
8. The threshold used to distinguish between Type A and Type B programs as described in 2 CFR section 200.518(b)(1) was \$810,652.
9. The Government did not qualify as a low-risk auditee.

Part II. Findings which are required to be reported in accordance with generally accepted Governmental Auditing Standards:

Internal Control Findings –

2022-001 Controls Over Fuel Cards

Fiscal year finding initially occurred: 2019

Criteria

The Government should have a control policy in place in order to effectively manage fuel cards issued to government owned vehicles and the related personal identification numbers (PINs) issued to employees.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Schedule of Findings and Questioned Costs (Continued)
For the Year Ended October 31, 2022

Condition

The Government has active fuel cards assigned to assets that have been disposed, assets that do not appear in the government's records, unidentified assets labeled as miscellaneous, and assets that have not been used in excess of 120 days. Additionally, the Government has vehicles/equipment that require fuel usage that do not have an active fuel card assigned. The Government has active PINs for former employees, names that are not in the employee master file, and employees with minimal usage.

Cause

The Government has not fully implemented procedures to ensure active fuel cards are assigned to all vehicles within the Government's fleet and to ensure active PINs are only assigned to current employees that require consistent use of the government fleet to perform their daily duties.

Effect

Inadequate policies and procedures for active fuel cards and PINs will not allow the Government to detect misuse or fraud in a timely manner.

Recommendation

Management should continue to implement procedures to ensure fuel cards are issued to assets when purchased and cancelled when no longer in use. Management should ensure PINs are assigned to employees based on their job description and their need for the use of the fleet to perform their assigned duties. Management should carefully review and track the fuel usage reports by asset to identify any unusual or unexpected trends.

Views of Responsible Officials and Planned Corrective Action

The Government agrees with this finding. Additional revisions are being made to the PPM to address the findings. The revisions include the following. (1) The Vehicle Maintenance department will work with Human Resources to receive termination status on all employees and will cancel their cards immediately. (2) Minimal Usage reports will be reviewed annually and cards will be cancelled in concurrence with the Department/Division's needs. (3) A miscellaneous fuel card will be issued to appropriate Departments/Divisions for use in non-tagged assets such as gas cans, fuel cells and rental equipment and in tagged assets with no unit number such as lawn mowers, weed eaters and chainsaws. The use of this card will require a log of the asset/equipment the fuel was used for and will be reviewed by Management. This project is expected to be completed within four months and will be overseen by Drainage Director Chad Nepveaux.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Schedule of Findings and Questioned Costs (Continued)
For the Year Ended October 31, 2022

2022-002 Contracting for LUS Fiber Services

Fiscal year finding initially occurred: 2017

Criteria

The Government should have policies and procedures to ensure contract terms and pricing for communication services provided by the Government's Communications System to internal departments are consistently applied and comply with the Fair Competition Act.

Condition

The Government has contracts for communication services to internal departments that are not the most cost effective for the individual departments based on the original date of service. The contract terms can range from 12 months to 72 months with a reduction in pricing at each additional 12-month increment to the term. During the fiscal year ending October 31, 2022, various contracts with the Utilities System Division were backdated to incorporate rates that were determined by management to be the fair market price. These rate adjustments resulted in some contracts yielding both higher and lower market prices.

Cause

The Government does not have procedures for management to effectively review new and existing contracts with internal departments for communication services.

Effect

The Government has internal departments that are being charged rates based on contract terms that may not be appropriate to perform their specific functions at rates that could be either lower or higher than necessary. This inconsistent contracting practice could be considered noncompliance with the Fair Competition Act.

Recommendation

Management should consider implementing a policy that would identify the terms that will be utilized by all internal departments when contracting for communication services. Additionally, management, with the assistance of their Information Services and Technology Department, should develop procedures to ensure contract terms, pricing, and level of service for communication services being offered to internal departments are appropriate and are in accordance with the guidelines of the Fair Competition Act.

Views of Responsible Officials and Planned Corrective Action

The Government has identified all affiliate accounts and submitted recommended contract terms and market pricing to each affiliate. LUS Fiber continues to work intensively with all of the stakeholders within the Government to resolve this deficiency.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Schedule of Findings and Questioned Costs (Continued)
For the Year Ended October 31, 2022

During FY2022, LUS Fiber worked directly with the Utility Department to update all services and pricing to the most favorable contract terms that are offered to any other non-affiliate customer. Due to the nature of the business, as affiliates identify the need for additional services, contract terms and pricing dependent on start date and market conditions may vary. This project is ongoing and will be overseen by LUS Fiber Director Ryan Meche.

2022-003 Controls Over Construction Projects Accruals

Fiscal year finding initially occurred: 2021

Criteria

The Government should have adequate control policies and procedures in place to detect and record material accruals related to construction projects.

Condition

The Government's policies and procedures did not allow for the identification and accrual of construction project expenditures in the correct fiscal year.

Cause

The Government's policies and procedures did not detect material accruals related to construction projects.

Effect

As a result, approximately \$2.3 million of expenditures were not recorded in the proper fiscal year.

Recommendation

Management should review their policies and procedures to ensure material construction project expenditures are accrued in the correct reporting period.

Views of Responsible Officials and Planned Corrective Action

The Government agrees with this finding. Additional measures will be implemented to increase the number of invoices and contract payments reviewed for accrual. Communication will be made with the field at the beginning of the audit to ensure all milestone billings and other contract payments are identified so proper accruals can be completed. This project is expected to be completed by October 31, 2023 and will be overseen by the Interim Chief Financial Officer Lowell Duhon.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Schedule of Findings and Questioned Costs (Continued)
For the Year Ended October 31, 2022

2022-004 Controls Over Golf Course Collections

Fiscal year finding initially occurred: 2021

Criteria

The Government should have an effective control policy in place in order to ensure cash collections are properly recorded and deposited.

Condition

The Government had a misappropriation at one of their municipal golf courses by a Parks and Recreation Department employee. A golf shop attendant was manipulating register transactions and not entering sales in their point-of-sale system to misappropriate cash collections. The Government's controls identified irregularities with the types of transactions entered into the point-of-sale system. The suspected employee was questioned by the Police Department on April 13, 2022 and subsequently arrested after admitting to the misappropriation of cash collections for a period of approximately three months. Since the sales transactions were not recorded or recorded incorrectly in the point-of-sale system, the amount of the misappropriation is unknown at this time. The person that committed the misappropriation is no longer employed by the Government. As of the date of this report, an arrest was made, charges have been filed, and the case is pending. Due to the early stage of the investigation, restitution has not been made nor has an insurance claim been filed. The Government is in the process of notifying the District Attorney and the Louisiana Legislative Auditor's office in accordance with Louisiana Revised Statute 24:523.

As of the current fiscal year, a fraud report was submitted to the Louisiana Legislative Auditor's office indicating the alleged theft was estimated between \$100 - \$1,000. The case is currently closed and the Government received a restitution of \$66 on October 4, 2022.

Cause

The Government did not have effective controls over the sales transactions for their municipal golf course.

Effect

The Government had a misappropriation of cash collections within their Parks and Recreation Department. The value of the misappropriation could not be determined.

Recommendation

Management should review their policies and procedures relative to recording transactions in their point-of-sale system. Procedures should be established to require discounted or no charge services to be approved by a supervisor and daily sales activity should be compared to historical trends to identify unexpected sales activity.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Schedule of Findings and Questioned Costs (Continued)
For the Year Ended October 31, 2022

Views of Responsible Officials and Planned Corrective Action

The Government has implemented additional internal control measures, including requiring management approval of certain register transactions and video footage of the register area have been reviewed more frequently.

2022-005 Purchasing Documentation Requirements

Fiscal year finding initially occurred: 2022

Criteria

In accordance with the Government's policies and procedures, the Purchasing Division is the custodian of all records related to the procurement of goods or services. Purchasing is charged with keeping all documentation related to each purchase, which should include, but not limited to, specifications, bids/quotes received, recommendation to award, a copy of the purchase order or contract.

Condition

The contract files for various projects selected for testing did not contain complete information to support the purchase. Some of the missing documentation included, but not limited to, specifications for projects and appraisals utilized to determine the purchase of property.

Cause

The Government's policies and procedures did not allow for its Purchasing Division to obtain and maintain procurement documentation.

Effect

The Government's purchasing records may not contain all the required documentation to substantiate the procurement for goods or services.

Recommendation

The Government should review their purchasing documentation requirements and ensure that all divisions submit the appropriate procurement documentation to the Purchasing Division. All required documentation should be maintained in accordance with their Records Retention Policy.

Views of Responsible Officials and Planned Corrective Action

The Government agrees with this finding. Purchasing has implemented a new policy that no purchase request will be processed until all appropriate documentation has been forwarded to their office. The new policy was implemented upon receipt of the finding and is not expected to reoccur.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Schedule of Findings and Questioned Costs (Continued)
For the Year Ended October 31, 2022

2022-006 Contracts for Public Works Projects

Fiscal year finding initially occurred: 2022

Criteria

In accordance with the Government's Purchasing Policy, written contracts are required for all construction contracts, annual contracts, and professional services contracts.

Condition

The Government executed a Public Works project in the amount of \$1,044,000 with a contractor without obtaining a signed contract.

Cause

The Government did not adhere to their internal policies and procedures.

Effect

The Government did not obtain a signed contract for a public works project which appears to be inconsistent with their internal policies and best practices.

Recommendation

The Government should obtain a signed contract for all public works projects to identify and document the agreement of the project specifications, costs, and standard terms and conditions with the contractor.

Views of Responsible Officials and Planned Corrective Action

The Public Works project referenced was performed under an emergency ordinance. During an emergency, LCG normally gets quotes as opposed to contracts due to time constraints. PPM #0150-1 Section 2(c) states "Contracts are used for purchases that involve labor and materials (construction), Professional Services, reoccurring purchases, annual contracts, etc." This language was intended to be examples of what contracts could be used for and not when they must be used. As such, the PPM will be revised to include specific language so no further misinterpretations occur. This project is expected to be completed within four months and will be overseen by the Interim Chief Financial Officer Lowell Duhon.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Schedule of Findings and Questioned Costs (Continued)
For the Year Ended October 31, 2022

2022-007 Consolidated Cash Management

Fiscal year finding initially occurred: 2022

Criteria

In accordance with the Government's Home Rule Charter, policies and procedures, and funds restricted by enabling legislation, the integrity of each individual funds' portion of the pooled assets should be maintained and used for its intended/restricted purpose. Additionally, investments earnings should be allocated according to each individual funds' average balance taking into consideration any overdrafts/deficits from grant related funds for projects within the unincorporated parish and city limits.

Condition

The Government had a grant related fund participating in its consolidated cash account that recognized an overdraft of approximately \$19,952,918 with approximately \$19,800,000 being related to the construction of detention ponds within the unincorporated parish limits. The overdraft from this fund was allocated to the City General fund and reduced its average balance when calculating the distribution of monthly investment earnings.

Cause

The Government's policies and procedures did not allow for the proper identification of the specific location of projects to determine that the appropriate resources were being used to cover overdrafts from grant related funds participating in their pooled cash account.

Effect

The Government may not have complied with their Home Rule Charter, policies and procedures, and/or enabling legislation by improperly utilizing the resources of other funds participating in their pooled cash account.

Recommendation

Management should review its funds participating in consolidated cash and determine the appropriate alternate funding source to utilize the proper resources should an overdraft occur. Specific project locations should be identified for reimbursement grants to identify the appropriate resources to utilize until funding is received.

Views of Responsible Officials and Planned Corrective Action

The Government currently allocates monthly investment earnings to each fund based on its percentage to total. For funds that recognize an overdraft, the deficit is absorbed by an assigned fund for allocation purposes. In this case, the fund which recognized an overdraft included projects that pertained to both City and Parish and therefore should have been allocated accordingly. The system currently in place does not allow for allocation of a deficit to multiple funds.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT

Lafayette, Louisiana

Schedule of Findings and Questioned Costs (Continued)

For the Year Ended October 31, 2022

The Government is in the process of selecting a new ERP system which we believe will be helpful in correcting this finding. This project is ongoing with an expected completion date of November 2024 and will be overseen by Interim Chief Financial Officer Lowell Duhon.

2022-008 Compliance with Sales Tax Dedications

Fiscal year finding initially occurred: 2021

Criteria

The Government's 1961 and 1985 sales tax collections are dedicated for capital and capital related expenditures for certain divisions within the Government.

Condition

The Government may not have complied with the purpose of the 1961 and 1985 sales tax dedications by utilizing the dedicated sales tax proceeds to pay monthly software as a service (SaaS) fees used by all divisions.

Cause

The Government did not utilize the sale tax dedication provisions when determining the allowability of expenditures to be budgeted and purchased with these restricted sales tax proceeds.

Effect

Approximately \$704,739 of noncapital related expenditures were paid from the 1961 and 1985 restricted sales tax dedications. As a result, the Government may not have complied with the sales tax dedications.

Recommendation

The Government should carefully review all purchase requests to ensure the use of sales tax dedications are in accordance with the purpose restrictions. Additionally, consideration should be given to separating the expenditures for the 1961 and 1985 sales tax proceeds. Each dedication has different language regarding the allowable divisions and expenditures.

Views of Responsible Officials and Planned Corrective Action

The Government agrees with this finding. All future SaaS costs will be paid for utilizing operational funding sources. This finding is not expected to reoccur.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Schedule of Findings and Questioned Costs (Continued)
For the Year Ended October 31, 2022

Compliance Findings –

2022-009 Consolidated Cash Management

Fiscal year finding initially occurred: 2022

See Internal Control Finding 2022-007.

2022-010 Compliance with Sales Tax Dedications

Fiscal year finding initially occurred: 2021

See Internal Control Finding 2022-008.

2022-011 Louisiana Public Bid Law – Spoil Bank Removal

Fiscal year finding initially occurred: 2022

Criteria

In accordance with the Louisiana Public Bid Law, the Government is required to publicly bid any public work contracts more than \$250,000. Public work, as defined in R.S. 38:2211(A)(13), includes any contract for the erection, construction, alteration, improvement, or repair of any public facility or immovable property owned, used, or leased by a public entity. Additionally, any change orders outside of the scope of a contract that exceeds the contract limit must be let for bid.

Condition

The Government utilized an As Needed Excavation and Disposal Services Contract to remove spoil banks located within St. Martin Parish. The original bid and subsequent contract award on 12/29/2021 in the amount of \$390,050 for as needed excavation and disposal services throughout Lafayette City-Parish was amended on 2/18/2022 in the amount of \$3,699,800 and subsequently paid to the contractor on February 28, 2022. The amendment included significant additional line items such as expedited mobilization cost of \$1,858,000, barges/temporary bridges, cranes, and rigging of \$1,192,000, ramps of \$238,000, and stand-by mechanics of \$117,000, to remove spoil banks in St. Martin Parish. The original services contract bid was for excavation and disposal services throughout Lafayette City-Parish and did not include work to be performed within St. Martin Parish. The spoil bank/levee removal project did not appear to be within the original scope of the excavation and disposal service contract since the Government's two-thirds interest in the property was altered and/or improved by removing the spoil bank/levee system.

Cause

The Government amended an as needed excavation and disposal services contract to complete a spoil bank removal project, which could be considered an improvement, repair, or alteration of immovable public property.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Schedule of Findings and Questioned Costs (Continued)
For the Year Ended October 31, 2022

Effect

The Government may have not complied with the Louisiana Public Bid Law by letting contracts for public works.

Recommendation

The Government should carefully review their public works projects to determine the applicability of Louisiana Public Bid Law.

Views of Responsible Officials and Planned Corrective Action

The Government does not agree with this finding in part and accepts a portion of the finding. After discovery of the technical violation, discussions were had with both Public Works supervisors and Purchasing administrators to ensure that geographic limits in bid documents are observed. But for the technical violation as a result of part of the work being performed outside of Lafayette Parish, the Contract Amendment was within the scope of the original contract. (See La. Atty Gen. Op. No. 21-0059 (7/1/21)). As for the work being performed outside of Lafayette Parish, this is only an issue because the original bid language requested a bid for “As Needed” excavation work in Lafayette Parish. But for this delineation in the bid language, there would be no prohibition of work conducted outside the geographic limit of the parish for the benefit of the City of Lafayette and the Parish of Lafayette.

As Needed contracts, such as the current excavation Contract, are allowable under the Public Bid Law. For example, in *H&O Invs., LLC v. Par. of Jefferson Through Sheng*, 21-188 (La. App. 5 Cir. 11/24/21), 2021 WL 5831342, Jefferson Parish awarded a publicly bid contract calling for landscaping work “as needed” on Parish properties over a 3-year period. Like this Contract, pricing of the work was done on a unit price basis. Also, *Data Management vs. Parish of St. John*, 11-581 (La. App. 5 Cir. 2/14/12), 88 So. 3d 557, 561, presents another example of a valid Public Bid Law contract which contemplated work on an as needed basis and illustrates that excavation contracts on an as needed basis are commonly used by public entities such as LCG.

The excavation was performed on the banks of the Vermilion River; therefore, barges, temporary bridges, cranes, and other equipment not used for the prior excavation task orders performed pursuant to the Contract were needed. Where certain unit prices are contained in the initial contract, no deviations are allowed when negotiating change order costs. If the contract provides for a unit price for an item of work, any change order relating to a change in the quantity of that item of work must be calculated based on the original unit price. If a change order involves any work for which no unit price was included in the original contract (which is the case in this matter), the change order must be negotiated in the best interest of the public entity. Further, each change order is required to be fully documented, including material quantities, material costs, taxes, insurance, employee benefits, other related costs, profit, and overhead. See La.R.S. 38:2212(M)(5).

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT

Lafayette, Louisiana

Schedule of Findings and Questioned Costs (Continued)

For the Year Ended October 31, 2022

The additional unit prices added by the Amendment were for new items of work, thus new amounts were acceptable. As noted above, mobilization was required to be included in the contractor's price. Nevertheless, mobilization on an expedited basis to perform work within a 24-hour time period with major equipment that was not included in the original Contract should be considered sufficiently different from general mobilization that a different price (and thus a change order) is justifiable.

As the Contract itself is valid, it must be determined whether the Amendment needed to be let for public bid. A change order is defined under the Public Bid Law as follows: [A]ny contract modification that includes an alteration, deviation, addition, or omission as to a preexisting public work contract, which authorizes an adjustment in the contract price, contract time, or an addition, deletion, or revision of work. See La. R.S. 38:2211(3)(a). Because the value of the Amendment is greater than \$250,000, a determination must be made as to whether it is "within" the scope of the contract or "outside" the scope of the contract.

A determination of whether a change order is "inside" or "outside" the scope of a contract typically includes "an evaluation of the project description that was used in the legal advertisement for the work and in the introduction of the specifications" and whether the original contract as drafted contemplated or anticipated additional work. La. Atty Gen. Op. No. 03-0263 (8/6/03). The Contract's scope of work makes it clear that, at its heart, the work to be performed is excavation and removal. The work to be performed in the Amendment is not different than the Contract work, it is just being performed under a more stringent schedule and in a different, more difficult environment, which required different equipment.

The Attorney General has noted that "[i]n order for the change order to be within the scope of the contract, it must not alter the nature of the thing to be constructed and must be an integral part of the project objective." La. Atty Gen. Op. No. 21-0059 (7/1/21). The Amendment did not change the nature of the type of work being performed and had the same objective as the work contemplated under the original Contract – excavation. This all supports a finding that the Amendment was within the scope of the Contract.

2022-012 Home Rule Charter – Acquisition of Property

Fiscal year finding initially occurred: 2022

Criteria

In accordance with Section 2-11 of the Government's Home Rule Charter, an act requiring an ordinance shall include the acquisition of real property.

Condition

The Government may have violated their Home Rule Charter by acquiring real property without proper approval by Ordinance. The Government purchased 41 acres in St. Martin Parish that referenced approval through Parish Ordinance PO-035-2021; however, the geographical project limits identified in Exhibit A of this ordinance does not appear to include St. Martin Parish.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Schedule of Findings and Questioned Costs (Continued)
For the Year Ended October 31, 2022

Cause

The Government did not verify that proper approval through ordinance was obtained prior to the purchase of real property.

Effect

The Government may not have complied with their Home Rule Charter relative to the acquisition of real property.

Recommendation

The Government should obtain approval through ordinance on specific tracts of property prior to the purchase. The Government's use of ordinances that contain language with approvals on geographical ranges may not meet the requirements of their Home Rule Charter.

Views of Responsible Officials and Planned Corrective Action

The Government does not agree with this finding, it is based on incorrect information. The reference to Parish Ordinance PO-035-2021 is incorrect. That ordinance is directed to the Coulee Ile des Cannes project and was not intended to provide the authorization for the acquisition of the "41 acres in St. Martin Parish" referenced in this finding.

The authorization for acquisition of the subject property was granted by two different ordinances, neither of which restrict the geographical limits of the authorization to Lafayette Parish:

(1) Ordinance JO-080-2020, which declared the "Stormwater Management Project" a public necessity, under the following terms:

- (a) the project was stated in the ordinance to "primarily entail, but may not be entirely limited to, determining and evaluating locations for and the design and construction of detention ponds along the following channels: . . . Bayou Vermilion (W-34);" and
- (b) the project was also defined by geographic area with an attached map that included, among other things, the entirety of the Bayou Vermilion watershed (shown as "W-34" on that map); and
- (c) in Section 2 of the ordinance, both the City and Parish Councils explicitly authorized the Mayor-President "to acquire such land, immovable property, rights-of-way, servitudes, or other property rights as are determined to be necessary under good engineering standards to provide for the design and construction of said project, and he is authorized to do so on an amicable basis or by the proper use of the power of expropriation granted to municipalities under applicable state law. In pursuing said land, immovable property, right-of-way acquisitions, he is authorized to acquire said land, immovable property, right-of-way and to settle the matters thus presented, on such terms and conditions as he shall deem proper and in the best interest of the Lafayette City-Parish Consolidated Government."

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Schedule of Findings and Questioned Costs (Continued)
For the Year Ended October 31, 2022

and

(2) Ordinance CO-062-2021, which among other things, amended the FY 20/21 operating and capital budgets to appropriate \$3,850,000 for the “Bayou Vermilion Spoil Bank Removal Project.” This ordinance triggered the additional authorization of Section 3-09(A)(5) of the Lafayette City-Parish Consolidated Government Home Rule Charter, which authorizes the Mayor-President to “sign contracts for projects. . .specifically identified in the approved operating and capital improvement budgets or as specifically identified by ordinance.” Clearly an agreement for the purchase of property is a “contract,” and clearly, the “project” and “purpose” were “specifically identified in Ordinance CO-062-2021.

2022-013 St. Martin Parish Property Purchase

Fiscal year finding initially occurred: 2022

Criteria

In accordance with Article VII, Section 14 of the Louisiana Constitution, the funds, credit, property, or things of value of the state or of any political subdivision shall not be loaned, pledged, or donated to or for any person, association, or corporation, public or private.

Condition

The Government may have violated Article VII, Section 14 of the Louisiana Constitution by purchasing real property for an amount higher than the appraised amount. The Government paid \$84,000 for a 2/3 undivided interest in 41 acres in St. Martin Parish where the appraisal report indicated a market value (fee simple) of \$42,000 and a revised appraisal issued the same date indicated a market value (minority discount) of \$31,500. To pay anything above the current fair market value is prohibited by Article VII, Section 14 of the Louisiana Constitution. Additionally, the Government made alternations to said property without reimbursement of the cost from the 1/3 interest property owner.

Cause

The Government did not verify that the amounts paid for property were more than appraised market value and consider the value of the alternations to the property given to the 1/3 interest property owner.

Effect

The Government may have violated Article VII, Section 14 of the Louisiana Constitution by paying amounts to property owners that were more than the appraised market value and altering the property without seeking reimbursement from the 1/3 interest property owner.

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Schedule of Findings and Questioned Costs (Continued)
For the Year Ended October 31, 2022

Recommendation

The Government should follow their internal policies and procedures to allow their Purchasing Department to approve purchases by verifying proper supporting documentation is present and agrees to the payment transaction.

Views of Responsible Officials and Planned Corrective Action

The Government does not agree with this finding. The purchase price of \$84,000 for a 2/3 undivided interest was based upon an appraisal from Jules LaCour and negotiations with the landowners. LaCour issued two appraisals dated July 16, 2021, one of which specifically states that it is valuing a 1/3 undivided interest in the subject property and one of which does not. There was some confusing language in LaCour's report. Seeking clarity from LaCour prior to moving forward, the City-Parish Attorney emailed LaCour on August 31, 2021 to confirm whether his number of \$42,000 (or \$31,500 with minority discount) was for the entire ownership interest in the subject property or just for a 1/3 interest. LaCour's response on August 31, 2021 made it clear that his number was for a 1/3 undivided interest. LaCour's appraisal that appeared on its face to be valuing a 1/3 undivided interest in the subject property at \$42,000.

Although LCG did not intend to purchase only a minority interest in the subject property, LaCour was asked to determine how much the \$42,000 should be discounted for a minority interest, and LaCour determined that the \$42,000 would be reduced to \$31,500 for a 1/3 undivided interest with the minority discount. The landowners of the 2/3 interest negotiated as one and argued that a minority discount should not be applied to the purchase of a 2/3 interest as that was a majority interest. If these sale transactions were not voluntary on the sellers' part, LCG was prepared to expropriate a sufficient interest in the subject property to conduct the Bayou Vermilion Spoil Bank Removal Project. While every expropriation is different, our consistent experience and that of LCG is that acquisition by expropriation is far more expensive than a voluntary Cash Sale. Therefore, the cost and risk of litigation were taken into account in the evaluation of whether LCG would apply the minority discount or pay the appraised value without the application of the minority discount. The amount paid by the City for the subject property is well within the overall cost of an involuntary acquisition of the subject property through expropriation.

The idea that LCG or the City is permitted to take the cost and risk of litigation into account in determining how much to pay for the subject property is well established (See: Atty Gen. Op. 16-0154 (Oct. 12, 2016), citing Atty. Gen. Op. Nos. 01-0130 and 12-0189) wherein the Attorney General concluded "We would be remiss if we did not observe that there is an uncertainty of outcome inherent in any litigation. As such, we again take note that the Officer's suit has not been dismissed. Thus, a settlement of a disputed claim is not, in and of itself, constitutionally proscribed even if there may be valid defenses. We have opined previously that in order to make the determination that it is in the best interests of a public body to compromise a claim against it, the governing authority, in conjunction with its counsel, should carefully evaluate the efficacy of the claim, the viability of available defenses, and the potential costs and risks associated with a trial. Under no circumstances should the public entity pay any sum which is in excess of a good faith evaluation of the claim and/or cost of defense relative to the litigation under scrutiny. Whether a compromise of the claim is in order, and the amount thereof, is a determination reserved for the City acting in consultation with its counsel after consideration of the principles reviewed herein." Atty Gen. Op. 16-0154 (Oct. 12, 2016), citing Atty. Gen. Op. Nos. 01-0130 and 12-0189).

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
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Schedule of Findings and Questioned Costs (Continued)
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On a final note, the alterations mentioned in the finding did not increase the value of the land or increase functionality for the co-owners; thus, seeking reimbursement from the 1/3 co-owner for the alterations is not well founded under the provisions of the Louisiana Civil Code regarding ownership in division.

2022-014 Compliance with Sales Tax Dedications – Spoil Bank Removal

Fiscal year finding initially occurred: 2022

Criteria

The Government's 1961 and 1985 City sales and use tax collections are dedicated for capital and capital related expenditures with the City of Lafayette. The City Combined Bond Construction fund bond proceeds are dedicated to finance capital improvement projects within the City of Lafayette and are secured and payable from a pledge and dedication of the proceeds of either the 1961 City sales and use tax or the 1985 City sales and use tax.

Condition

The Government expended approximately \$3,239,939 from their Sales Tax Capital Improvement fund, which is funded by the proceeds from the 1961 and 1985 City sales tax dedications, to make alternations to spoil banks located in St. Martin Parish. Additionally, the Government expended approximately \$84,000 from their City Combined Bond Construction, which is funded from the proceeds of bond issues used to finance capital improvement projects within the City of Lafayette, to purchase property in St. Martin Parish.

Cause

The Government utilized the proceeds from 1961 and 1985 City sales and use tax dedications to fund projects and purchase property outside of the City limits and the Parish of Lafayette.

Effect

Approximately \$3,323,939 of expenditures were paid from the 1961 and 1985 City restricted sales and use tax proceeds to fund projects and purchase a 2/3 undivided interest in property outside of the City limits and the Parish of Lafayette.

Recommendation

The Government should request an Attorney General Opinion that includes the language from the 1961 and 1985 City sales and use tax dedications to determine whether expenditures outside of the City limits/Lafayette Parish are allowable and meet the intended purpose of the voters in the City of Lafayette.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
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Schedule of Findings and Questioned Costs (Continued)
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Views of Responsible Officials and Planned Corrective Action

The Government does not agree with this finding. This finding appears to be premised upon the assumption that it is per se illegal for a municipality or parish to acquire real property outside of its territorial jurisdiction or corporate limits. This assumption is patently incorrect as a matter of law in light of the statutory authorization of La. R.S. 33:4621, which provides that “Municipalities and parishes may expropriate and otherwise acquire any private property, *within or without their limits*, for any of the purposes for which they are organized” (emphasis added). Additionally, while the 1961 sales tax proposition requires that capital expenditures funded by that tax be “in the City.” The 1985 tax proposition is more expansive and permits the expenditures described.

Attorney General’s opinions are in accord:

- Atty. Gen. Op. 09-0302 (5/21/10) – a municipality may purchase land outside of its corporate limits for use as a municipal recreation facility.
- Atty. Gen. Op. 87-804 (1/4/88) – a municipality may allocate grant funds to a business that is not in the corporate limits of the municipality so long as “the use of the funds will ultimately benefit a legitimate public purpose of the granting town.”

2022-015 Louisiana Public Bid Law – Lake Farm Road Detention Pond

Fiscal year finding initially occurred: 2022

Criteria

In accordance with the Louisiana Public Bid Law, the Government is required to publicly bid any public work contracts more than \$250,000. Public work, as defined in R.S. 38:2211(A)(13), includes any contract for the erection, construction, alteration, improvement, or repair of any public facility or immovable property owned, used, or leased by a public entity. Additionally, “emergency” as defined by R.S. 38:2211(A)(5)(a), means an unforeseen mischance bringing with it destruction or injury of life or property or the imminent threat of such destruction or injury.

Condition

The Government may have violated the Louisiana Public Bid Law.

- (a) The Government utilized the emergency exception under the Louisiana Public Bid Law to receive quotes from contractors for the construction of two detention ponds in the City of Lafayette within 30 days consecutive calendar days from the issuance of the Notice to Proceed. The project was quoted as per Emergency Ordinance No. CO-077-2021 dated May 20, 2021 that was issued due to the continuing rain and storm event and the resulting flooding in the City of Lafayette and was awarded in the amount of \$333,900. The nature of this project does not appear to meet the definition of an emergency exception in accordance with the Louisiana Public Bid Law nor does the contract file contain a written determination justifying how the contract will mitigate the imminent threat of the destruction or injury of life or property.

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Schedule of Findings and Questioned Costs (Continued)
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The emergency declaration was terminated once the Vermilion River was below flood stage on June 15, 2021. This contract was signed on June 10, 2021 and certification of completion was on August 18, 2021. The timeline for the construction of the two detention ponds would not appear to have mitigated the threat of the public emergency declared by the governing authority.

- (b) Subsequent to the completion of the previous project, the Government utilized the emergency exception under the Louisiana Public Bid Law to receive quotes from contractors for Lake Farm Detention Emergency Excavation. A purchase order was issued on August 29, 2021 to a contractor in the amount of \$1,044,000. The documentation indicated that funding for the project was allocated under Emergency Ordinance No. CO-077-2021 dated May 20, 2021; however, this emergency declaration was terminated on June 15, 2021. There was no contract agreement or documentation that identified a scope of services or timeline for the project. In accordance with the Louisiana Public Bid Law, the emergency must be certified by the public entity at a public meeting and notice must be given to the public by publishing in the official journal within 10 days of declaring such emergency. The Government did not have such certification and notice to the public nor was a written determination justifying how the project will mitigate the imminent threat of the destruction or injury of life or property.

Cause

The Government utilized the emergency exception under the Louisiana Public Bid Law to construct detention ponds that did not appear to proactively prevent or mitigate the flooding during the May 2021 storm event.

Effect

The Government entered into a public works project without advertisement and letting to lowest responsible and responsive bidder.

Recommendation

The Government should review the emergency exception provided by the Louisiana Public Bid Law and request guidance from the Louisiana Legislative Auditor's Legal Services department on the intended purpose of this exception.

Views of Responsible Officials and Planned Corrective Action

The Government does not agree with this finding. LCG did not violate public bid law. While the contract file in the Purchasing Department may contain inadequate written documentation, the Public Works' file and relevant documentation contains significant written evidence of how the expedited work will mitigate imminent threat of flooding waters causing extensive property damage. Steps have been implemented with Public Works staff to ensure that all relevant documents are provided to Purchasing to include in the contract file.

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Schedule of Findings and Questioned Costs (Continued)
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Next, the Emergency Declaration dated May 18, 2021, was still in place at the time the contract was awarded and signed. It does not appear that the river stage fell below flood stage until June 15, 2021, after the contract was signed and work had begun. The purpose of the detention pond was to minimize a flooding risk to Kings Haven and Ashland Park Subdivision during this expected weather/rain event. These subdivisions experienced flooding during sustained rain events. Digging the emergency retention pond mitigated against significant property damage. The Auditor has been provided with a listing of the bids obtained by email confirming the amount of the bid and the scope of the work and the time for performance. The notes of Public Works Engineer Frederick Trahan and his designation of the scope should contain the determination (description) of how the work would mitigate the threat of flooding to the affect

2022-016 Parishwide Drainage Millage

Fiscal year finding initially occurred: 2022

Criteria

The Government collects 3.58 mills of ad valorem taxes that are assessed by the Parish to cover the costs of improving and maintaining drainage throughout Lafayette Parish.

Condition

The Government may have violated the dedicated ad valorem drainage millage by utilizing the proceeds to temporarily cover the cost of an environmental emergency response. The Government issued a check on February 18, 2022 in the amount of \$750,000 from their Parishwide Drainage Maintenance fund and was subsequently reimbursed on February 28, 2022. Additionally, invoices submitted by the contractor and internal memorandums did not accurately identify the project and/or work being performed. As a result, other departmental approvers were unaware that the work performed was not related to drainage improvements.

Cause

The documentation received from the contractor and distributed within the Government did not identify all the work performed by the contractor.

Effect

The Government approved and paid a portion of the cost on an environmental emergency response with an unrelated dedicated ad valorem drainage millage.

Recommendation

The Government should coordinate with their contractors to segregate in detail work performed on specific projects in order to ensure the costs are paid with the appropriate funding source.

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Schedule of Findings and Questioned Costs (Continued)
For the Year Ended October 31, 2022

Views of Responsible Officials and Planned Corrective Action

The Government does not agree with this finding. While the invoice was not fully clear in defining the project, the work performed was related to drainage improvements. Fenstermaker and Associates performed hydraulic analysis on the impact of the detention pond excavated adjacent to the coulee and tire pit. The design was proven to be beneficial. While addressing the tire fire was the priority, the project had dual benefit in that the excavated pond would be beneficial to localized drainage and the excavated material would be used to provide the needed cover to mitigate the environmental risks associated with the exposed tire shreds.

2022-017 Louisiana Public Bid Law - Homewood/Ile des Cannes Detention Ponds

Fiscal year finding initially occurred: 2022

Criteria

In accordance with R.S. 38:222.2.4(G)(2) and R.S. 38:222.2.4(G)(5), when utilizing the alternative project delivery method known as construction management at risk (CMAR) the Government should obtain an opinion of probable cost of the project from both the CMAR contractor and the design professional when the final design of the project is not more than sixty percent complete and again when final design of the project is not more than ninety percent complete. Additionally, the Government may determine and contract with the CMAR contractor to undertake specific items of construction services prior to agreement upon a gross maximum price (GMP), provided such undertaking is for the benefit of the project. Such items may benefit the project, including but not limited to items that require long lead times, may further the understanding of unknown site conditions, or other items.

Condition

The Government did not have documentation within the contract file to indicate that an opinion of probable cost of the project was obtained from both the CMAR contractor and design professional for the sixty percent and ninety percent design benchmarks. The contract file did not contain documentation to indicate the final GMP upon completion of the final design. Additionally, the Government contracted with the CMAR contractor to undertake items of construction prior to the final design and agreement of a final GMP that may not fall within the category of benefiting the project. The Government executed a contract with a GMP on February 3, 2022 in the amount of \$4,000,000 that consisted of approximately \$1.7 million for mobilization of equipment and \$2.3 million for excavation and erosion control. The Government issued the following subsequent contract and GMP amendments: contract amendment with a total GMP of \$30,600,000 on March 23, 2022; contract amendment with a total GMP of \$38,000,004 on April 12, 2022; and a contract amendment with a total GMP of \$37,999,998 on July 1, 2022. Based on the documentation provided, it appears that significant costs were incurred by the CMAR contractor prior to the detention pond design completion.

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Schedule of Findings and Questioned Costs (Continued)
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Cause

It appears that the Government's policies and procedures did not allow for the appropriate documentation to be obtained and maintained to reflect compliance with of R.S. 38:222.2.4(G)(2) and R.S. 38:222.2.4(G)(5).

Effect

The Government did not maintain documentation of the required benchmarks when utilizing the CMAR project delivery and allowing significant cost to be incurred prior to final design and GMP effectively eliminated the Government's ability to negotiate the contract price and mitigated the contractor's risk.

Recommendation

The Government should ensure their contract files contain documentation to reflect compliance with the Louisiana Revised Statutes relative to the CMAR project delivery. Documentation should include but not limited to opinions of probable cost when the final design is no more than sixty and ninety percent complete, a final GMP before or upon final completion of the design, and justification for how incurring cost prior to the final design are a benefit of the project.

Views of Responsible Officials and Planned Corrective Action

The Government does not agree with this finding. The Premise of this finding is inaccurate due to a misinterpretation of the Construction Manager at Risk ("CMAR") statute. LCG did receive an Opinion of Probable Construction Cost ("OPCC") from the consultant and contractor. This was contained in the Public Works files within LCG, steps have been implemented to ensure that duplicate documents are contained in the contract file maintained in the Purchasing department. Language from the statute allows for the project to be delivered with items of early work prior to final design and allows for a Guaranteed Maximum Price ("GMP") to be entered into before design is complete, but at no time after the completion of final design of the project. As of today, the design is not complete on the entire project. A discussion of relevant dates and documents may clear up some of the Auditor's confusion: In December 2021 in accordance with the CMAR statute, a design of no more than 30% completion was ready and an OPCC from the design professional was prepared. During February of 2022 the contractor was selected, and design work progressed from 30%-60%. As part of the progression of the CMAR design process, the Contractor was provided plans and quantities of the 30% design and a 30% GMP was provided to LCG and the consultant. The statute identities that if the owner and CMAR contractor are able to negotiate, and to establish and agree upon a guaranteed maximum price to render construction services for the project, and additionally, to agree upon constructability, construction phasing and sequencing, and the maximum number of contract days to complete the project, the owner may then award the contract for construction services to the CMAR contractor for the construction phase of the contract at any time on or before final design. LCG requested and was provided by both the consultant and contractor OPCCs and GMPs respectively at the 30%, 60% and 90% for the Coulee Ile Des Cannes site and 30% and 60% at the Homewood Site as well as plans at the respective stages.

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Schedule of Findings and Questioned Costs (Continued)
For the Year Ended October 31, 2022

The CMAR statute states that once a guaranteed maximum price is agreed upon, the owner may contract with the CMAR contractor to undertake construction services. The CMAR Statute does contain a provision for items commonly referenced as “early work items” while continuing to progress through the design if those items would benefit the project and/or will not change in the design process and a GMP for those items can be agreed upon. The Statute states “Additionally, the owner may determine and contract with the CMAR contractor to undertake specific items of construction services prior to agreement upon a GMP for such items, provided such undertaking is for the benefit of the project and a GMP for the undertaking can be agreed upon between the owner and CMAR contractor. Such items may benefit the project, including but not limited to items that require a long lead time, and may further the understanding of unknown site conditions, or other items. LCG worked with the consultant and the contractor to establish a GMP for early work items, and an Amendment 1 to the contract was signed to allow for mobilization, erosion control and some excavation of areas that would not change through the design process. The CMAR Statute was followed. In March of 2022, Amendment #2 was signed with of concurrence of the State of Louisiana Facilities, Planning and Control as required for State capital outlay. Amendment #2 followed the establishment of the 60% GMP for the Homewood Site only Phase 1. In April of 2022 Amendment #3 was necessary because work was halted by a Court Ordered injunction to suspend work on the Homewood site; thus, the project was amended with an established 60% GMP on Coulee Ile Des Cannes for Phase 1 Site. This was done to allow the Contractor to continue working to avoid delay damages exceeding \$30,000 per day that would be due by LCG to the Contractor. GMP was amended based upon quantities from 60% plans. Only a few pay items were added for this work otherwise the contractor agreed to the pay item unit prices previously agreed upon in the 60%. Only those items with a change of scope were allowed to have prices submitted. Once 60% design was reached, the contractor and the owner agreed on the GMP. Therefore, 90% GMP was no longer necessary as the final GMP had been agreed on at 60% design. Waiting until the 90% design to sign the GMP is not mandatory if owner accepts the price as acceptable and justifiable and the contractor is willing to accept the risk associated with GMP at a point less than 90% design. Reference is again made to the to the CMAR statute: “The CMAR contractor shall provide to the owner a guaranteed maximum price for construction of the project, before or upon completion of the final design.”

2022-018 Leased Property Settlement

Fiscal year finding initially occurred: 2022

Criteria

The Government’s 1961 and 1985 City sales and use tax collections are dedicated for capital and capital related expenditures with the City of Lafayette. The City Combined Bond Construction fund bond proceeds are dedicated to finance capital improvement projects within the City of Lafayette and are secured and payable from a pledge and dedication of the proceeds of either the 1961 City sales and use tax or the 1985 City sales and use tax.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
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Schedule of Findings and Questioned Costs (Continued)
For the Year Ended October 31, 2022

Condition

The Government entered into a Joint Receipt and Release of All Claims agreement with leaseholders of farmland for property that was expropriated to construct a series of detention ponds for drainage and flood control. The settlement agreement was to release the Government for any current or future claims for items including but not limited to lost revenue, crop loss, and stubble loss. The City Combined Bond Construction fund was utilized to pay the agreed-upon amounts.

Cause

The Government's expenditure approval process may not have properly identified whether the funding for these settlements meet the requirements of the bond issues and/or sales tax dedications.

Effect

The Government expended approximately \$402,723 from their City Combined Bond Construction, which is dedicated to finance capital improvement projects within the City of Lafayette, to fund this settlement agreement on expropriated property outside the City corporate limits.

Recommendation

The Government should request an Attorney General Opinion that includes the language from the 1961 and 1985 City sales and use tax dedications to determine whether expenditures outside of the City limits are allowable and meet the intended purpose of the voters in the City of Lafayette.

Views of Responsible Officials and Planned Corrective Action

The Government does not agree with this. It is inconsistent with the law and should be removed. Public improvement sales tax bonds issued by the City (collectively, the "Bonds") are typically issued for the purpose of "purchasing, constructing, acquiring, extending and/or improving public works or capital improvements" for the City, regardless of whether they are secured by the 1961 or the 1985 sales tax. The City can therefore spend the proceeds of the Bonds to acquire immovable property for public works. Detention ponds for drainage and flood control are obviously public works, so any expenditures to acquire immovable property for detention ponds are permitted expenditures. The Louisiana Civil Code prescribes that the transfer of immovable property includes its component parts (Art. 469) and the component parts of an immovable include, among others, "timber, and unharvested crops [and] ungathered fruits of trees" (Art. 463). These are proper expenditures of Bond proceeds.

Additionally, the taking of property by expropriation requires the City to pay market value for the property. Market value may include income to be produced by the property in question. (See, e.g., *Louisiana v. Hayward*, 150 So. 2d 6 (La. 1963)).

Finally, it is not relevant that such costs were paid to the lessee(s) of the appropriated property. Louisiana jurisprudence establishes that lessees are entitled to compensation when property is expropriated. (See, e.g., *DeMoss v. Police Jury of Bossier Parish*, 118 So. 700 (La. 1928)).

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Schedule of Findings and Questioned Costs (Continued)
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The settlement costs associated with the expropriation of immovable property for a public works project are permitted expenditures of Bond proceeds.

While the law is clear, in accordance with the auditor's recommendation, LCG will seek an Attorney General's opinion on this matter.

2022-019 Suspension of Utility Late Fees

Fiscal year finding initially occurred: 2022

Criteria

In accordance with Article VII, Section 14 of the Louisiana Constitution, the funds or things of value of any political subdivision shall not be loaned, pledged, or donated to or for any person, association, or corporation, public or private.

Condition

Lafayette Utilities System suspended late fee payment charges for the period of August 2022 through October 2022 due to customers experiencing higher than normal utility bills caused by higher temperatures, minimal rainfall, and natural gas supply and pricing volatility.

Cause

Management may not have fully understood the applicable State laws relative to public utility operations.

Effect

The Government may have violated Article VII, Section 14 of the Louisiana Constitution by not charging and collecting late fees for customers that are not paying their monthly utility bills timely.

Recommendation

The Government should consider applicable State laws prior to enacting any suspension and/or forgiveness of any utility fees.

Views of Responsible Officials and Planned Corrective Action

Article VII, Section 14 of the Louisiana Constitution outlines how public funds can and cannot be used. Per the Article, there can be no gratuitous donation of public funds which would include a release of a payment obligation. As a result of the waiver between August 4, 2022 – October 31, 2022, no late payments fees were actually incurred. Based on our interpretation of the law, because fees were not incurred, there was no violation of Article VII, Section 14. The Government will get a legal opinion on this topic and ensure any future waivers are in line with the opinion. This project is expected to be completed within six months and will be overseen by the LUS Director Jeffery Stewart.

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Schedule of Findings and Questioned Costs (Continued)
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Part III. Findings and questioned costs for Federal awards which include audit findings as defined in 2 CFR section 200 of the Uniform Guidance:

Compliance Findings –

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:

2022-020 Compliance with Federal Funding Accountability and Transparency Act

Fiscal year finding initially occurred: 2021

CDBG – Entitlement Grants Cluster (14.218)

B-19-MC-22-003

Criteria

The Federal Funding Accountability and Transparency Act (Pub. L. No. 109-282), as amended by Section 60202 of Public Law 110-252, hereafter referred to as the “Transparency Act” that are codified in 2 CFR Part 170, recipients (i.e., direct recipients) of grants or cooperative agreements are required to report first-tier subawards of \$30,000 or more to the FSRS.

Condition

The Government, as a direct recipient of the Community Development Block Grants/Entitlement Grants, did not comply with the reporting requirements under the Federal Funding Accountability and Transparency Act. The Government did not report subaward data through FSRS.

Cause

The Government was unaware of the reporting requirement of the Transparency Act.

Effect

The Government is in noncompliance with the terms of the grant award document set forth by the grantor and the requirements for the Federal Funding Accountability and Transparency Act.

Recommendation

Management should register with FSRS and report subaward data through FSRS to comply with the requirements of the Federal Funding Accountability and Transparency Act.

Views of Responsible Officials and Planned Corrective Action

The subaward agreements addressed in this finding occurred in December 2021 and January 2022. The Government originally received this finding in April 2022 after the deadline to report the above referenced agreements had passed. Since April 2022, the Government has properly reported all Federal subaward agreements through FSRS. This finding is not expected to reoccur.

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Schedule of Findings and Questioned Costs (Continued)
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2022-021 Compliance with Financial and Performance Reporting

Fiscal year finding initially occurred: 2021

CDBG – Entitlement Grants Cluster (14.218)

B-16-MC-22-0003, B-17-MC-22-0003, B-18-MC-22-0003, B-19-MC-22-0003, B-20-MC-22-0003,
B-21-MC-22-0003, B-22-MC-22-0003

Criteria

Pursuant to Part 4 CDBG – Entitlement Grants Cluster and financial and performance reporting requirements in the cooperative agreement provisions, and 2 CFR 200.327.

Integrated Disbursement and Information System (IDIS) (OMB No. 2506-0077) – Grantees may include reports generated by IDIS as part of their annual performance and evaluation report that must be submitted for the CDBG Entitlement program 90 days after the end of a grantee’s program year. Auditor’s are only expected to test information extracted from IDIS in the following system-generated reports: (1) C04PR03 – Activity Summary Report, (2) C04PR26 – CDBG Financial Summary Report, (3) C04PR26 – CDBG-CV Financial Summary Report, (4) C04PR26 – CDBG Activity Summary by Selected Grant.

Condition

Instance of Non-Compliance – While the CDBG Financial Summary Report (C04PR26) was submitted timely, the report included materially inaccurate information on line 30, Adjustment to Compute Total PS Obligations. The amount reported was overstated by \$48,812.

Cause

The Government has not corrected the error in the reporting to the U.S. Department of Housing and Urban Development.

Effect

Noncompliance with financial reporting requirements.

Recommendation

We recommend the Government review its procedures over reporting to ensure that all required reporting information is reviewed and reconciled for accuracy to the Government’s financial records.

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Schedule of Findings and Questioned Costs (Continued)
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Views of Responsible Officials and Planned Corrective Action

The finding was a result of a clerical error. The Government is allowed to utilize up to 15% of its annual CDBG allocation for Public Services. The adjustment made was to correct the reported actual use from 2% to 5%. Corrective actions are being implemented to ensure data entered into the report is accurate prior to submission to HUD. This project is expected to be completed within three months and will be overseen by Community Development & Planning Director Mary Sliman.

2022-022 Compliance with Allowable Activity and Allowable Cost

Fiscal year finding initially occurred: 2022

CDBG – Entitlement Grants Cluster (14.218)

B-22-MC-22-0003

Criteria

In accordance with 2 CFR part 200, in order for a cost to allowable under a grant, the payment must not have been made for an incorrect amount under statutory, contractual, administrative, or other legally applicable requirement. In addition, it must be for an allowable activity as identified in the grant documents or other grant/program information.

Condition

A sample of 30 disbursement transactions was selected for testing from a population of 475 transactions. The test found that 1 disbursement was for floor repairs to a home, in the amount of \$3,317, that had been rehabilitated by the Government in 2012 under a different grant. Based on the original contract between the Government and homeowner, the homeowner had a 1-year warranty from the date of acceptance to report faulty work. Repair work done in 2022 was identified by CDBG employees, because of faulty work. However, there was no documentation on the approval or supporting documentation. Based on the contract, the Government had no obligation for this repair. Our sample was a statistical sample.

Cause

The internal controls over allowable activities and allowable costs were not effective in identifying this payment as an unallowable cost and activity under the CDBG grant guidelines.

Effect

The payment appears to be an unallowable activity and an unallowable cost.

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Schedule of Findings and Questioned Costs (Continued)
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Recommendation

The Government should review its internal control policies and procedures over allowable costs and activities to ensure payments meet both requirements before being approved as a charge to the grant.

Views of Responsible Officials and Planned Corrective Action

The home identified in this finding received major rehabilitation work under the HOME grant in 2012. This included flooring installation but the Government failed to install a moisture barrier. As such, the external moisture caused the wooden sub-floor to deteriorate slowly over a 10 year period which posed a serious threat to the health and safety of the homeowner. Although per the contract the homeowner had one year to identify issues, it was determined that the homeowner has no reasonable way of identifying the error made by the Government which caused this issue. In order to circumvent the eminent danger to the homeowner as a result of the Government's error, it was decided that the original warranty would be honored. As per HUD regulations, CDBG may be used for minor rehabilitation (which the replacement of the floor qualifies as), and was used in this instance. In order to ensure the one year contractual language does not preclude the Government from correcting errors made, the policy and procedures of the Housing Rehabilitation Program have been updated. The following language has been added – All work done under the auspices of the Housing Rehab Program (RHP) is guaranteed against faulty installation and/or material for one year after the home is confirmed to meet or exceed the standards of the International Property Maintenance Code (IPMC). Following the one year guarantee, should LCG have substantially failed to meet the standards of the IPMC, resulting in extreme Health and Safety issues for the homeowner, the Housing Rehabilitation Program staff, at its discretion, may review homeowner eligibility for additional repair of the faulty work in order to meet Health and Safety requirements and to fulfill its good-faith obligation to the homeowner. The homeowner must continue to meet HUD income and eligibility requirements. This finding is not expected to reoccur.

U.S. DEPARTMENT OF TREASURY:

2022-023 Compliance with Subrecipient Monitoring

Fiscal year finding initially occurred: 2021

Emergency Rental Assistance Program (21.023)

Criteria

An effective system of internal controls contemplates that management properly review and assess the subrecipient through monitoring procedures and documents the results of the procedures performed. This includes ensuring the subrecipient is following all direct and material compliance requirements applicable to each federal program.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Schedule of Findings and Questioned Costs (Continued)
For the Year Ended October 31, 2022

Condition

During the current fiscal year, the Government performed one monitoring visit to each of the subrecipients. In this visit they tested 48 case files and reviewed them for compliance with record keeping and eligibility requirements. They identified 2 deficiencies in one of the subrecipients' case files. Which were corrected before they completed their visit. The other subrecipient had three deficiencies that were not corrected before the visit was completed. In addition, there was no follow-up by management on these deficiencies and as of 4/14/23, they have not performed a subsequent site visit.

Cause

The City does not have sufficient procedures in place to perform subrecipient monitoring in a timely manner and to follow-up on identified deficiencies.

Effect

The subrecipient could provide federal funds to ineligible individuals resulting in questioned costs that could go undetected.

Recommendation

We recommend the Government develop a formal policy in relation to subrecipient monitoring including the review procedures to be performed, the timing, frequency of the monitoring(s) and follow-up procedures. The Government should formally document their risk assessment of the subrecipient to support the nature, timing, and extent of testing of the subrecipient.

Views of Responsible Officials and Planned Corrective Action

The Government originally received this finding in 2021 to which the response was it would monitor subrecipients no less than once per fiscal year in which the awardee received funding or otherwise as required by Federal regulation for individual grants. The Government has met that requirement. In order to further improve upon monitoring practices, the Government will perform follow-up monitoring reviews within 3 months, as applicable by program type, of finding deficiencies in the subrecipients' programs to ensure corrective active has taken place. The Government will also consider the subaward amount as part of the risk assessment when contracting with each subrecipient; higher risk subrecipient programs will be monitored at a more frequent interval. This project is expected to be completed within six months and will be overseen by the Community Development & Planning Director Mary Sliman.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Schedule of Findings and Questioned Costs (Continued)
For the Year Ended October 31, 2022

2022-024 Compliance with Allowable Cost

Fiscal year finding initially occurred: 2022

Coronavirus State and Local Fiscal Recovery Funds (21.027)

Criteria

In accordance with 2 CFR part 200, in order for a cost to be allowable under the grant, the payment must not have been made for an incorrect amount under statutory, contractual, administrative, or other legally applicable requirement. Louisiana state law (R.S. 33:4712.10) requires all political subdivisions to obtain an appraisal when purchasing immovable property greater than \$3,000. In addition, the purchase price cannot exceed the appraisal amount (A.G. Op 09-0293)

Condition

A sample of 14 disbursement transactions were selected for testing from a population of 33 transactions. The test found that 1 disbursement was for the purchase of property where the Government paid \$10,000 more than the appraisal. Our sample was a statistical sample.

Cause

The Government did not adhere to its policies and procedures regarding purchasing of immovable property.

Effect

The Government may be required to reimburse this unallowable cost to the grantor.

Recommendation

The Government should determine the reason the policies and procedures were not adhered to and strengthen them so that they are effective going forward.

Views of Responsible Officials and Planned Corrective Action

The Government agrees with this finding. Procedures have been put in place to ensure the Purchasing division will not process any request for purchases of land sent through their office without having the appraisal in hand. In the event multiple appraisals are provided, Purchasing will ensure that the lowest appraisal is the value used for the purchase. The field will be retrained that all purchases must be submitted through the Purchasing division to ensure these procedures can be enforced prior to payment. This project is expected to be completed by October 31, 2023 and will be overseen by Interim Chief Financial Officer Lowell Duhon.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Schedule of Findings and Questioned Costs (Continued)
For the Year Ended October 31, 2022

Internal Control Findings -

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:

2022-025 Compliance with Federal Funding Accountability and Transparency Act

Fiscal year finding initially occurred: 2021

CDBG – Entitlement Grants Cluster (14.218)

B-19-MC-22-003

See Compliance Finding 2022-020.

2022-026 Compliance with Financial and Performance Reporting

Fiscal year finding initially occurred: 2021

CDBG – Entitlement Grants Cluster (14.218)

B-16-MC-22-0003, B-17-MC-22-0003, B-18-MC-22-0003, B-19-MC-22-0003, B-20-MC-22-0003,
B-21-MC-22-0003, B-22-MC-22-0003

See Compliance Finding 2022-021.

2022-027 Compliance with Allowable Activity and Allowable Cost

Fiscal year finding initially occurred: 2022

CDBG – Entitlement Grants Cluster (14.218)

B-22-MC-22-0003

See Compliance Finding 2022-022.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Schedule of Findings and Questioned Costs (Continued)
For the Year Ended October 31, 2022

U.S. DEPARTMENT OF TREASURY:

2022-028 Compliance with Subrecipient Monitoring

Fiscal year finding initially occurred: 2021

Emergency Rental Assistance Program (21.023)

See Compliance Finding 2022-023.

2022-029 Compliance with Allowable Cost

Fiscal year finding initially occurred: 2022

Coronavirus State and Local Fiscal Recovery Funds (21.027)

See Compliance Finding 2022-024.

Lafayette City-Parish Consolidated Government
Corrective Action Plan
October 31, 2022

U.S. Department of Treasury

The Lafayette City-Parish Consolidated Government respectfully submits the following corrective action plan for the year ended October 31, 2022.

Audit conducted by:

Kolder, Slaven & Company, LLC
183 S. Beadle Road
Lafayette, Louisiana 70508

Audit Period: November 1, 2021 – October 31, 2022

The findings from the October 31, 2022 schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

FINDINGS – FINANCIAL STATEMENT AUDIT

Material Weakness-

Internal Control:

2022-001 Controls Over Fuel Cards

Recommendation: Management should continue to implement procedures to ensure fuel cards are issued to assets when purchased and cancelled when no longer in use. Management should ensure PINs are assigned to employees based on their job description and their need for the use of the fleet to perform their assigned duties. Management should carefully review and track the fuel usage reports by asset to identify any unusual or unexpected trends.

Corrective Action Plan: The Government agrees with this finding. Additional revisions are being made to the PPM to address the findings. The revisions include the following. (1) The Vehicle Maintenance department will work with Human Resources to receive termination status on all employees and will cancel their cards immediately. (2) Minimal Usage reports will be reviewed annually and cards will be cancelled in concurrence with the Department/Division's needs. (3) A miscellaneous fuel card will be issued to appropriate Departments/Divisions for use in non-tagged assets such as gas cans, fuel cells and rental equipment and in tagged assets with no unit number such as lawn mowers, weed eaters and chainsaws. The use of this card will require a log of the asset/equipment the fuel was used for and will be reviewed by Management. This project is expected to be completed within four months and will be overseen by Drainage Director Chad Nepveaux.

2022-002 Contracting for LUS Fiber Services

Recommendation: Management should consider implementing a policy that would identify the terms that will be utilized by all internal departments when contracting for communication services. Additionally,

management, with the assistance of their Information Services and Technology Department, should develop procedures to ensure contract terms, pricing, and level of service for communication services being offered to internal departments are appropriate and are in accordance with the guidelines of the Fair Competition Act.

Corrective Action Plan: The Government has identified all affiliate accounts and submitted recommended contract terms and market pricing to each affiliate. LUS Fiber continues to work intensively with all of the stakeholders within the Government to resolve this deficiency. During FY2022, LUS Fiber worked directly with the Utility Department to update all services and pricing to the most favorable contract terms that are offered to any other non-affiliate customer. Due to the nature of the business, as affiliates identify the need for additional services, contract terms and pricing dependent on start date and market conditions may vary. This project is on-going and will be overseen by LUS Fiber Director Ryan Meche.

2022-003 Controls Over Construction Projects Accruals

Recommendation: Management should review their policies and procedures to ensure material construction project expenditures are accrued in the correct reporting period.

Corrective Action Plan: The Government agrees with this finding. Additional measures will be implemented to increase the number of invoices and contract payments reviewed for accrual. Communication will be made with the field at the beginning of the audit to ensure all milestone billings and other contract payments are identified so proper accruals can be completed. This project is expected to be completed by October 31, 2023 and will be overseen by the Interim Chief Financial Officer Lowell Duhon.

2022-004 Controls Over Golf Course Collections

Recommendation: Management should review their policies and procedures relative to recording transactions in their point-of-sale system. Procedures should be established to require discounted or no charge services to be approved by a supervisor and daily sales activity should be compared to historical trends to identify unexpected sales activity.

Corrective Action Plan: The Government has implemented additional internal control measures, including requiring management approval of certain register transactions and video footage of the register area have been reviewed more frequently.

2022-005 Purchasing Documentation Requirements

Recommendation: The Government should review their purchasing documentation requirements and ensure that all divisions submit the appropriate procurement documentation to the Purchasing Division. All required documentation should be maintained in accordance with their Records Retention Policy.

Corrective Action Plan: The Government agrees with this finding. Purchasing has implemented a new policy that no purchase request will be processed until all appropriate documentation has been forwarded to their office. The new policy was implemented upon receipt of the finding and is not expected to reoccur.

2022-006 Contract for Public Works Projects

Recommendation: The Government should obtain a signed contract for all public works projects to identify and document the agreement of the project specifications, costs, and standard terms and conditions with the contractor.

Corrective Action Plan: The Public Works project referenced was performed under an emergency ordinance. During an emergency, LCG normally gets quotes as opposed to contracts due to time constraints. PPM #0150-1 Section 2(c) states “Contracts are used for purchases that involve labor and materials (construction), Professional Services, reoccurring purchases, annual contracts, etc.” This language was intended to be examples of what contracts could be used for and not when they must be used. As such, the PPM will be revised to include specific language so no further misinterpretations occur. This project is expected to be completed within four months and will be overseen by the Interim Chief Financial Officer Lowell Duhon.

2022-007 Consolidated Cash Management

Recommendation: Management should review its funds participating in consolidated cash and determine the appropriate alternate funding source to utilize should an overdraft occur. Specific project locations should be identified for reimbursement grants to identify the appropriate resources to utilize until funding is received.

Corrective Action Plan: The Government currently allocates monthly investment earnings to each fund based on its percentage to total. For funds that recognize an overdraft, the deficit is absorbed by an assigned fund for allocation purposes. In this case, the fund which recognized an overdraft included projects that pertained to both City and Parish and therefore should have been allocated accordingly. The system currently in place does not allow for allocation of a deficit to multiple funds. The Government is in the process of selecting a new ERP system which we believe will be helpful in correcting this finding. This project is ongoing with an expected completion date of November 2024 and will be overseen by Interim Chief Financial Officer Lowell Duhon.

2022-008 Compliance with Sales Tax Dedications

Recommendation: The Government should carefully review all purchase requests to ensure the use of sales tax dedications are in accordance with the purpose restrictions. Additionally, consideration should be given to separating the expenditures for the 1961 and 1985 sales tax proceeds. Each dedication has different language regarding the allowable divisions and expenditures.

Corrective Action Plan: The Government agrees with this finding. All future SaaS costs will be paid for utilizing operational funding sources. This finding is not expected to reoccur.

Compliance:

2022-009 Consolidated Cash Management

See Internal Control Finding 2022-007.

2021-010 Compliance with Sales Tax Dedications

See Internal Control Finding 2022-008.

2022-011 Louisiana Public Bid Law - Spoil Bank Removal

Recommendation: The Government should carefully review their public works projects to determine the applicability of Louisiana Public Bid Law.

Corrective Action Plan The Government does not agree with this finding in part and accepts a portion of the finding. After discovery of the technical violation, discussions were had with both Public Works supervisors and Purchasing administrators to ensure that geographic limits in bid documents are observed. But for the technical violation as a result of part of the work being performed outside of Lafayette Parish, the Contract Amendment was within the scope of the original contract. (See La. Atty Gen. Op. No. 21-0059 (7/1/21)). As for the work being performed outside of Lafayette Parish, this is only an issue because the original bid language requested a bid for "As Needed" excavation work in Lafayette Parish. But for this delineation in the bid language, there would be no prohibition of work conducted outside the geographic limit of the parish for the benefit of the City of Lafayette and the Parish of Lafayette.

As Needed contracts, such as the current excavation Contract, are allowable under the Public Bid Law. For example, in *H&O Invs., LLC v. Par. of Jefferson Through Sheng*, 21-188 (La. App. 5 Cir. 11/24/21), 2021 WL 5831342, Jefferson Parish awarded a publicly bid contract calling for landscaping work "as needed" on Parish properties over a 3-year period. Like this Contract, pricing of the work was done on a unit price basis. Also, *Data Management vs. Parish of St. John*, 11-581 (La. App. 5 Cir. 2/14/12), 88 So. 3d 557, 561, presents another example of a valid Public Bid Law contract which contemplated work on an as needed basis and illustrates that excavation contracts on an as needed basis are commonly used by public entities such as LCG.

The excavation was performed on the banks of the Vermilion River; therefore, barges, temporary bridges, cranes, and other equipment not used for the prior excavation task orders performed pursuant to the Contract were needed. Where certain unit prices are contained in the initial contract, no deviations are allowed when negotiating change order costs. If the contract provides for a unit price for an item of work, any change order relating to a change in the quantity of that item of work must be calculated based on the original unit price. If a change order involves any work for which no unit price was included in the original contract (which is the case in this matter), the change order must be negotiated in the best interest of the public entity. Further, each change order is required to be fully documented, including material quantities, material costs, taxes, insurance, employee benefits, other related costs, profit, and overhead. See La.R.S. 38:2212(M)(5).

The additional unit prices added by the Amendment were for new items of work, thus new amounts were acceptable. As noted above, mobilization was required to be included in the contractor's price. Nevertheless, mobilization on an expedited basis to perform work within a 24-hour time period with major equipment that was not included in the original Contract should be considered sufficiently different from general mobilization that a different price (and thus a change order) is justifiable.

As the Contract itself is valid, it must be determined whether the Amendment needed to be let for public bid. A change order is defined under the Public Bid Law as follows: [A]ny contract modification that includes an alteration, deviation, addition, or omission as to a preexisting public work contract, which authorizes an adjustment in the contract price, contract time, or an addition, deletion, or revision of work. See La. R.S. 38:2211(3)(a). Because the value of the Amendment is greater than \$250,000, a determination must be made as to whether it is "within" the scope of the contract or "outside" the scope of the contract.

A determination of whether a change order is "inside" or "outside" the scope of a contract typically includes "an evaluation of the project description that was used in the legal advertisement for the work and in the introduction of the specifications" and whether the original contract as drafted contemplated or anticipated additional work. La. Atty Gen. Op. No. 03-0263 (8/6/03). The Contract's scope of work makes it clear that, at its heart, the work to be performed is excavation and removal. The work to be performed in the Amendment is not different than the Contract work, it is just being performed under a more stringent schedule and in a different, more difficult environment, which required different equipment.

The Attorney General has noted that "[i]n order for the change order to be within the scope of the contract, it must not alter the nature of the thing to be constructed and must be an integral part of the project

objective.” La. Atty Gen. Op. No. 21-0059 (7/1/21). The Amendment did not change the nature of the type of work being performed and had the same objective as the work contemplated under the original Contract – excavation. This all supports a finding that the Amendment was within the scope of the Contract.

2022-012 Home Rule Charter – Acquisition of Property

Recommendation: The Government should obtain approval through ordinance on specific tracts of property prior to the purchase. The Government’s use of ordinances that contain language with approvals on geographical ranges may not meet the requirements of their Home Rule Charter.

Corrective Action Plan The Government does not agree with this finding. It is based on incorrect information. The reference to Parish Ordinance PO-035-2021 is incorrect. That ordinance is directed to the Coulee Ile des Cannes project and was not intended to provide the authorization for the acquisition of the “41 acres in St. Martin Parish” referenced in this finding.

The authorization for acquisition of the subject property was granted by two different ordinances, neither of which restrict the geographical limits of the authorization to Lafayette Parish:

(1) Ordinance JO-080-2020, which declared the “Stormwater Management Project” a public necessity, under the following terms:

(a) the project was stated in the ordinance to “primarily entail, but may not be entirely limited to, determining and evaluating locations for and the design and construction of detention ponds along the following channels: . . . Bayou Vermilion (W-34);” and

(b) the project was also defined by geographic area with an attached map that included, among other things, the entirety of the Bayou Vermilion watershed (shown as “W-34” on that map); and

(c) in Section 2 of the ordinance, both the City and Parish Councils explicitly authorized the Mayor-President “to acquire such land, immovable property, rights-of-way, servitudes, or other property rights as are determined to be necessary under good engineering standards to provide for the design and construction of said project, and he is authorized to do so on an amicable basis or by the proper use of the power of expropriation granted to municipalities under applicable state law. In pursuing said land, immovable property, right-of-way acquisitions, he is authorized to acquire said land, immovable property, right-of-way and to settle the matters thus presented, on such terms and conditions as he shall deem proper and in the best interest of the Lafayette City-Parish Consolidated Government.”

and

(2) Ordinance CO-062-2021, which among other things, amended the FY 20/21 operating and capital budgets to appropriate \$3,850,000 for the “Bayou Vermilion Spoil Bank Removal Project.” This ordinance triggered the additional authorization of Section 3-09(A)(5) of the Lafayette City-Parish Consolidated Government Home Rule Charter, which authorizes the Mayor-President to “sign contracts for projects. . .specifically identified in the approved operating and capital improvement budgets or as specifically identified by ordinance.” Clearly an agreement for the purchase of property is a “contract,” and clearly, the “project” and “purpose” were “specifically identified in Ordinance CO-062-2021.

2022-013 St. Martin Parish Property Purchase

Recommendation: The Government should follow their internal policies and procedures to allow their Purchasing Department to approve purchases by verifying proper supporting documentation is present and agrees to the payment transaction.

Corrective Action Plan The Government does not agree with this finding. The purchase price of \$84,000 for a 2/3 undivided interest was based upon an appraisal from Jules LaCour and negotiations with the landowners. LaCour issued two appraisals dated July 16, 2021, one of which specifically states that it is valuing a 1/3 undivided interest in the subject property and one of which does not. There was some confusing language in LaCour's report. Seeking clarity from LaCour prior to moving forward, the City-Parish Attorney emailed LaCour on August 31, 2021 to confirm whether his number of \$42,000 (or \$31,500 with minority discount) was for the entire ownership interest in the subject property or just for a 1/3 interest. LaCour's response on August 31, 2021 made it clear that his number was for a 1/3 undivided interest. LaCour's appraisal that appeared on its face to be valuing a 1/3 undivided interest in the subject property at \$42,000.

Although LCG did not intend to purchase only a minority interest in the subject property, LaCour was asked to determine how much the \$42,000 should be discounted for a minority interest, and LaCour determined that the \$42,000 would be reduced to \$31,500 for a 1/3 undivided interest with the minority discount. The landowners of the 2/3 interest negotiated as one and argued that a minority discount should not be applied to the purchase of a 2/3 interest as that was a majority interest. If these sale transactions were not voluntary on the sellers' part, LCG was prepared to expropriate a sufficient interest in the subject property to conduct the Bayou Vermilion Spoil Bank Removal Project. While every expropriation is different, our consistent experience and that of LCG is that acquisition by expropriation is far more expensive than a voluntary Cash Sale. Therefore, the cost and risk of litigation were taken into account in the evaluation of whether LCG would apply the minority discount or pay the appraised value without the application of the minority discount. The amount paid by the City for the subject property is well within the overall cost of an involuntary acquisition of the subject property through expropriation.

The idea that LCG or the City is permitted to take the cost and risk of litigation into account in determining how much to pay for the subject property is well established (See: Atty Gen. Op. 16-0154 (Oct. 12, 2016), citing Atty. Gen. Op. Nos. 01-0130 and 12-0189) wherein the Attorney General concluded "We would be remiss if we did not observe that there is an uncertainty of outcome inherent in any litigation. As such, we again take note that the Officer's suit has not been dismissed. Thus, a settlement of a disputed claim is not, in and of itself, constitutionally proscribed even if there may be valid defenses. We have opined previously that in order to make the determination that it is in the best interests of a public body to compromise a claim against it, the governing authority, in conjunction with its counsel, should carefully evaluate the efficacy of the claim, the viability of available defenses, and the potential costs and risks associated with a trial. Under no circumstances should the public entity pay any sum which is in excess of a good faith evaluation of the claim and/or cost of defense relative to the litigation under scrutiny. . . . Whether a compromise of the claim is in order, and the amount thereof, is a determination reserved for the City acting in consultation with its counsel after consideration of the principles reviewed herein." Atty Gen. Op. 16-0154 (Oct. 12, 2016), citing Atty. Gen. Op. Nos. 01-0130 and 12-0189).

On a final note, the alterations mentioned in the finding did not increase the value of the land or increase functionality for the co-owners; thus, seeking reimbursement from the 1/3 co-owner for the alterations is not well founded under the provisions of the Louisiana Civil Code regarding ownership in division.

2022-014 Compliance with Sales Tax Dedications – Spoil Bank Removal

Recommendation: The Government should request an Attorney General Opinion that includes the language from the 1961 and 1985 City Sales and use tax dedications to determine whether expenditures outside of

the City limits/Lafayette Parish are allowable and meet the intended purpose of the voters in the City of Lafayette.

Corrective Action Plan The Government does not agree with this finding. This finding appears to be premised upon the assumption that it is per se illegal for a municipality or parish to acquire real property outside of its territorial jurisdiction or corporate limits. This assumption is patently incorrect as a matter of law in light of the statutory authorization of La. R.S. 33:4621, which provides that “Municipalities and parishes may expropriate and otherwise acquire any private property, *within or without their limits*, for any of the purposes for which they are organized” (emphasis added). Additionally, while the 1961 sales tax proposition requires that capital expenditures funded by that tax be “in the City.” The 1985 tax proposition is more expansive and permits the expenditures described.

Attorney General’s opinions are in accord:

- Atty. Gen. Op. 09-0302 (5/21/10) – a municipality may purchase land outside of its corporate limits for use as a municipal recreation facility.
- Atty. Gen. Op. 87-804 (1/4/88) – a municipality may allocate grant funds to a business that is not in the corporate limits of the municipality so long as “the use of the funds will ultimately benefit a legitimate public purpose of the granting town.”

2022-015 Louisiana Public Bid Law – Lake Farm Road Detention Pond

Recommendation: The Government should review the emergency exception provided by the Louisiana Public Bid Law and request guidance from the Louisiana Legislative Auditor’s Legal Services department on the intended purpose of this exception.

Corrective Action Plan The Government does not agree with this finding. LCG did not violate public bid law. While the contract file in the Purchasing Department may contain inadequate written documentation, the Public Works’ file and relevant documentation contains significant written evidence of how the expedited work will mitigate imminent threat of flooding waters causing extensive property damage. Steps have been implemented with Public Works staff to ensure that all relevant documents are provided to Purchasing to include in the contract file.

Next, the Emergency Declaration dated May 18, 2021, was still in place at the time the contract was awarded and signed. It does not appear that the river stage fell below flood stage until June 15, 2021, after the contract was signed and work had begun. The purpose of the detention pond was to minimize a flooding risk to Kings Haven and Ashland Park Subdivision during this expected weather/rain event. These subdivisions experienced flooding during sustained rain events. Digging the emergency retention pond mitigated against significant property damage. The Auditor has been provided with a listing of the bids obtained by email confirming the amount of the bid and the scope of the work and the time for performance. The notes of Public Works Engineer Frederick Trahan and his designation of the scope should contain the determination (description) of how the work would mitigate the threat of flooding to the affected subdivision(s).

2022-016 Parish Drainage Millage

Recommendation: The Government should coordinate with their contractors to segregate in detail work performed on specific projects in order to ensure the costs are paid with the appropriate funding source.

Corrective Action Plan The Government does not agree with this finding. While the invoice was not fully clear in defining the project, the work performed was related to drainage improvements. Fenstermaker and Associates performed hydraulic analysis on the impact of the detention pond excavated adjacent to the coulee and tire pit. The design was proven to be beneficial. While addressing the tire fire was the priority, the project had dual benefit in that the excavated pond would be beneficial to localized drainage and the excavated material would be used to provide the needed cover to mitigate the environmental risks associated with the exposed tire shreds.

2022-017 Louisiana Public Bid Law – Homewood/Ile des Cannes Detention Ponds

Recommendation: The Government should ensure their contract files contain documentation to reflect compliance with the Louisiana Revised Statutes relative to the CMAR project delivery. Documentation should include but not limited to opinions of probable cost when the final design is no more than sixty and ninety percent complete, a final GMP before or upon final completion of the design, and justification for how incurring cost prior to the final design are a benefit of the project.

Corrective Action Plan The Government does not agree with this finding. The Premise of this finding is inaccurate due to a misinterpretation of the Construction Manager at Risk (“CMAR”) statute. LCG did receive an Opinion of Probable Construction Cost (“OPCC”) from the consultant and contractor. This was contained in the Public Works files within LCG, steps have been implemented to ensure that duplicate documents are contained in the contract file maintained in the Purchasing department. Language from the statute allows for the project to be delivered with items of early work prior to final design and allows for a Guaranteed Maximum Price (“GMP”) to be entered into before design is complete, but at no time after the completion of final design of the project. As of today, the design is not complete on the entire project. A discussion of relevant dates and documents may clear up some of the Auditor’s confusion: In December 2021 in accordance with the CMAR statute, a design of no more than 30% completion was ready and an OPCC from the design professional was prepared. During February of 2022 the contractor was selected, and design work progressed from 30%-60%. As part of the progression of the CMAR design process, the Contractor was provided plans and quantities of the 30% design and a 30% GMP was provided to LCG and the consultant. The statute identifies that if the owner and CMAR contractor are able to negotiate, and to establish and agree upon a guaranteed maximum price to render construction services for the project, and additionally, to agree upon constructability, construction phasing and sequencing, and the maximum number of contract days to complete the project, the owner may then award the contract for construction services to the CMAR contractor for the construction phase of the contract at any time on or before final design. LCG requested and was provided by both the consultant and contractor OPCCs and GMPs respectively at the 30%, 60% and 90% for the Coulee Ile Des Cannes site and 30% and 60% at the Homewood Site as well as plans at the respective stages.

The CMAR statute states that once a guaranteed maximum price is agreed upon, the owner may contract with the CMAR contractor to undertake construction services. The CMAR Statute does contain a provision for items commonly referenced as “early work items” while continuing to progress through the design if those items would benefit the project and/or will not change in the design process and a GMP for those items can be agreed upon. The Statute states “Additionally, the owner may determine and contract with the CMAR contractor to undertake specific items of construction services prior to agreement upon a GMP for such items, provided such undertaking is for the benefit of the project and a GMP for the undertaking can be agreed upon between the owner and CMAR contractor. Such items may benefit the project, including but not limited to items that require a long lead time, and may further the understanding of unknown site conditions, or other items. LCG worked with the consultant and the contractor to establish a GMP for early work items, and an Amendment 1 to the contract was signed to allow for mobilization, erosion control and some excavation of areas that would not change through the design process. The CMAR Statute was followed. In March of 2022, Amendment #2 was signed with of concurrence of the State of Louisiana Facilities, Planning and Control as required for State capital outlay. Amendment #2 followed the establishment of the 60% GMP for the Homewood Site only Phase 1. In April of 2022 Amendment #3 was

necessary because work was halted by a Court Ordered injunction to suspend work on the Homewood site; thus, the project was amended with an established 60% GMP on Coulee Ile Des Cannes for Phase 1 Site. This was done to allow the Contractor to continue working to avoid delay damages exceeding \$30,000 per day that would be due by LCG to the Contractor. GMP was amended based upon quantities from 60% plans. Only a few pay items were added for this work otherwise the contractor agreed to the pay item unit prices previously agreed upon in the 60%. Only those items with a change of scope were allowed to have prices submitted. Once 60% design was reached, the contractor and the owner agreed on the GMP. Therefore, 90% GMP was no longer necessary as the final GMP had been agreed on at 60% design. Waiting until the 90% design to sign the GMP is not mandatory if owner accepts the price as acceptable and justifiable and the contractor is willing to accept the risk associated with GMP at a point less than 90% design. Reference is again made to the to the CMAR statute: "The CMAR contractor shall provide to the owner a guaranteed maximum price for construction of the project, before or upon completion of the final design."

2022-018 Leased Property Settlement

Recommendation: The Government should request an Attorney General Opinion that includes the language from the 1961 and 1985 City sales and use tax dedications to determine whether expenditures outside of the City limits are allowable and meet the intended purpose of the voters in the City of Lafayette.

Corrective Action Plan The Government does not agree with this finding. It is inconsistent with the law and should be removed. Public improvement sales tax bonds issued by the City (collectively, the "Bonds") are typically issued for the purpose of "purchasing, constructing, acquiring, extending and/or improving public works or capital improvements" for the City, regardless of whether they are secured by the 1961 or the 1985 sales tax. The City can therefore spend the proceeds of the Bonds to acquire immovable property for public works. Detention ponds for drainage and flood control are obviously public works, so any expenditures to acquire immovable property for detention ponds are permitted expenditures. The Louisiana Civil Code prescribes that the transfer of immovable property includes its component parts (Art. 469) and the component parts of an immovable include, among others, "timber, and unharvested crops [and] ungathered fruits of trees" (Art. 463). These are proper expenditures of Bond proceeds.

Additionally, the taking of property by expropriation requires the City to pay market value for the property. Market value may include income to be produced by the property in question. (See, e.g., Louisiana v. Hayward, 150 So. 2d 6 (La. 1963)).

Finally, it is not relevant that such costs were paid to the lessee(s) of the appropriated property. Louisiana jurisprudence establishes that lessees are entitled to compensation when property is expropriated. (See, e.g., DeMoss v. Police Jury of Bossier Parish, 118 So. 700 (La. 1928)).

The settlement costs associated with the expropriation of immovable property for a public works project are permitted expenditures of Bond proceeds.

While the law is clear, in accordance with the auditor's recommendation, LCG will seek an Attorney General's opinion on this matter.

2022-019 Suspension of Utility Late Fees

Recommendation: The Government should consider applicable State laws prior to enacting any suspension and/or forgiveness of any utility fees.

Corrective Action Plan Article VII, Section 14 of the Louisiana Constitution outlines how public funds can and cannot be used. Per the Article, there can be no gratuitous donation of public funds which would include a release of a payment obligation. As a result of the waiver between August 4, 2022 – October 31, 2022, no late payments fees were actually incurred. Based on our interpretation of the law, because fees were not incurred, there was no violation of Article VII, Section 14. The Government will get a legal opinion on this topic and ensure any future waivers are in line with the opinion. This project is expected to be completed within six months and will be overseen by the LUS Director Jeffery Stewart.

FINDINGS – FEDERAL AWARD PROGRAMS AUDIT

Compliance Findings –

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:

CDBG – Entitlement Grants Cluster (14.218)

2022-020 Compliance with Federal Funding Accountability and Transparency Act

Recommendation: Management should register with FSRS and report subaward data through FSRS to comply with the requirements of the Federal Funding Accountability and Transparency Act.

Corrective Action Plan: The subaward agreements addressed in this finding occurred in December 2021 and January 2022. The Government originally received this finding in April 2022 after the deadline to report the above referenced agreements had passed. Since April 2022, the Government has properly reported all Federal subaward agreements through FSRS. This finding is not expected to reoccur.

2022-021 Compliance with Financial and Performance Reporting

Recommendation: The Government should review its procedures over reporting to ensure that all required reporting information is reviewed and reconciled for accuracy to the Government's financial records.

Corrective Action Plan: The finding was a result of a clerical error. The Government is allowed to utilize up to 15% of its annual CDBG allocation for Public Services. The adjustment made was to correct the reported actual use from 2% to 5%. Corrective actions are being implemented to ensure data entered into the report is accurate prior to submission to HUD. This project is expected to be completed within three months and will be overseen by Community Development & Planning Director Mary Sliman.

2022-022 Compliance with Allowable Activity and Allowable Cost

Recommendation: The Government should review its internal control policies and procedures over allowable costs and activities to ensure payments meet both requirements before being approved as a charge to the grant

Corrective Action Plan: The home identified in this finding received major rehabilitation work under the HOME grant in 2012. This included flooring installation but the Government failed to install a moisture barrier. As such, the external moisture caused the wooden sub-floor to deteriorate slowly over a 10 year

period which posed a serious threat to the health and safety of the homeowner. Although per the contract the homeowner had one year to identify issues, it was determined that the homeowner has no reasonable way of identifying the error made by the Government which caused this issue. In order to circumvent the eminent danger to the homeowner as a result of the Government's error, it was decided that the original warranty would be honored. As per HUD regulations, CDBG may be used for minor rehabilitation (which the replacement of the floor qualifies as), and was used in this instance. In order to ensure the one year contractual language does not preclude the Government from correcting errors made, the policy and procedures of the Housing Rehabilitation Program have been updated. The following language has been added – All work done under the auspices of the Housing Rehab Program (RHP) is guaranteed against faulty installation and/or material for one year after the home is confirmed to meet or exceed the standards of the International Property Maintenance Code (IPMC). Following the one year guarantee, should LCG have substantially failed to meet the standards of the IPMC, resulting in extreme Health and Safety issues for the homeowner, the Housing Rehabilitation Program staff, at its discretion, may review homeowner eligibility for additional repair of the faulty work in order to meet Health and Safety requirements and to fulfill its good-faith obligation to the homeowner. The homeowner must continue to meet HUD income and eligibility requirements. This finding is not expected to reoccur.

U.S. DEPARTMENT OF TREASURY:

Emergency Rental Assistance Program (21.023)

2022-023 Compliance with Subrecipient Monitoring

Recommendation: We recommend the Government develop a formal policy in relation to subrecipient monitoring including the review procedures to be performed, the timing, frequency of the monitoring(s) and follow-up procedures. The Government should formally document their risk assessment of the subrecipient to support the nature, timing, and extent of testing of the subrecipient.

Corrective Action Plan: The Government originally received this finding in 2021 to which the response was it would monitor subrecipients no less than once per fiscal year in which the awardee received funding or otherwise as required by Federal regulation for individual grants. The Government has met that requirement. In order to further improve upon monitoring practices, the Government will perform follow-up monitoring reviews within 3 months, as applicable by program type, of finding deficiencies in the subrecipients' programs to ensure corrective action has taken place. The Government will also consider the subaward amount as part of the risk assessment when contracting with each subrecipient; higher risk subrecipient programs will be monitored at a more frequent interval. This project is expected to be completed within six months and will be overseen by the Community Development & Planning Director Mary Sliman.

Coronavirus State and Local Fiscal Recovery Funds (21.027)

2022-024 Compliance with Allowable Cost

Recommendation: The Government should determine the reason the policies and procedures were not adhered to and strengthen them so that they are effective going forward.

Corrective Action Plan: The Government agrees with this finding. Procedures have been put in place to ensure the Purchasing division will not process any request for purchases of land sent through their office without having the appraisal in hand. In the event multiple appraisals are provided, Purchasing will ensure that the lowest appraisal is the value used for the purchase. The field will be retrained that all purchases must be submitted through the Purchasing division to ensure these procedures can be enforced prior to

payment. This project is expected to be completed by October 31, 2023 and will be overseen by Interim Chief Financial Officer Lowell Duhon.

Internal Control Findings –

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:

CDBG – Entitlement Grants Cluster (14.218)

Significant deficiency-

2022-025 Compliance with Federal Funding Accountability and Transparency Act

See Compliance Finding 2022-020.

Material weakness-

2022-026 Compliance with Financial and Performance Reporting

See Compliance Finding 2022-021.

2022-027 Compliance with Allowable Activity and Allowable Cost

See Compliance Finding 2022-022.

U.S. DEPARTMENT OF TREASURY:

Emergency Rental Assistance Program (21.023)

2022-028 Compliance with Subrecipient Monitoring

See Compliance Finding 2022-023.

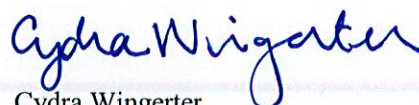
Coronavirus State and Local Fiscal Recovery Funds (21.027)

2022-029 Compliance with Allowable Cost

See Compliance Finding 2022-024.

The findings noted above will be evaluated and corrective action will be taken as indicated on the respective finding. Should any federal or state pass-through grant agencies have questions regarding this plan, please contact Cydra Wingerter at 337-291-8311.

Sincerely,



Cydra Wingerter
Chief Administrative Officer

Lafayette City-Parish Consolidated Government
Summary Schedule of Prior Year Audit Findings
For the Year Ended October 31, 2022

FINDINGS - FINANCIAL STATEMENT AUDIT:

2021-001 Controls Over Fuel Cards

Condition

The Government has active fuel cards assigned to assets that have been disposed, assets that do not appear in the government's records, unidentified assets labeled as miscellaneous, and assets that have not been used in excess of 120 days. Additionally, the Government has vehicles/equipment that require fuel usage that do not have an active fuel card assigned. The Government has active PINs for former employees, names that are not in the employee master file, and employees with minimal usage.

Recommendation

Management should continue to implement procedures to ensure fuel cards are issued to assets when purchased and cancelled when no longer in use. Management should ensure PINs are assigned to employees based on their job description and their need for the use of the fleet to perform their assigned duties. Management should carefully review and track the fuel usage reports by asset to identify any unusual or unexpected trends.

Current Status

The finding was not resolved and is repeated in the current year. The Government agrees with this finding. Additional revisions are being made to the PPM to address the findings. The revisions include the following. (1) The Vehicle Maintenance department will work with Human Resources to receive termination status on all employees and will cancel their cards immediately. (2) Minimal Usage reports will be reviewed annually and cards will be cancelled in concurrence with the Department/Division's needs. (3) A miscellaneous fuel card will be issued to appropriate Departments/Divisions for use in non-tagged assets such as gas cans, fuel cells and rental equipment and in tagged assets with no unit number such as lawn mowers, weed eaters and chainsaws. The use of this card will require a log of the asset/equipment the fuel was used for and will be reviewed by Management. This project is expected to be completed within four months and will be overseen by Public Works Director Chad Nepveaux.

2021-002 Contracting for LUS Fiber Services

Condition

The Government has contracts for communication services to internal departments that are not the most cost effective for the individual departments based on the original date of service. The contract terms can range from 12 months to 72 months with a reduction in pricing at each additional 12-month increment to the term.

Recommendation

Management should consider implementing a policy that would identify the terms that will be utilized by all internal departments when contracting for communication services. Additionally, management, with the assistance of their Information Services and Technology Department, should develop procedures to ensure contract terms, pricing, and level of service for communication services being offered to internal departments are appropriate and are in accordance with the guidelines of the Fair Competition Act.

Current Status

The finding was not resolved and is repeated in the current year. The Government has identified all affiliate accounts and submitted recommended contract terms and market pricing to each affiliate. LUS Fiber continues to work intensively with all of the stakeholders within the Government to resolve this deficiency. During FY2022, LUS Fiber worked directly with the Utility Department to update all services and pricing to the most favorable contract terms that are offered to any other non-affiliate customer. Due to the nature of the business, as affiliates identify the need for additional services, contract terms and pricing dependent on start date and market conditions may vary. This project is on-going and will be overseen by LUS Fiber Director Ryan Meche.

2021-003 Late Fees on Internal Billing for Services

Condition

The Government has internal billing invoices for communication services that are not being paid timely.

Recommendation

Management should consider implementing policies and procedures to ensure all invoices, internal and external, are paid timely to avoid late fees and/or interest charges being assessed. Management should monitor their monthly budget-to-actual statements and make appropriate amendments prior to line items reaching their limits in order to minimize any delays in processing invoices from internal and external vendors.

Current Status: Resolved

2021-004 Controls Over Construction Projects Accruals

Condition

The Government's policies and procedures did not allow for the identification and accrual of construction project expenditures in the correct fiscal year.

Recommendation

Management should review their policies and procedures to ensure material construction project expenditures are accrued in the correct reporting period.

Current Status

The finding was not resolved and is repeated in the current year. The Government agrees with this finding. Additional measures will be implemented to increase the number of invoices and contract payments reviewed for accrual. Communication will be made with the field at the beginning of the audit to ensure all milestone billings and other contract payments are identified so proper accruals can be completed. This project is expected to be completed by October 31, 2023 and will be overseen by the Interim Chief Financial Officer Lowell Duhon.

2021-005 Controls Over Loans Receivable Reconciliations

Condition

Subsidiary loan reports from NoteSmith are utilized to record accounting transactions including loan forgiveness and allowance for doubtful loans into Lawson. The Government's procedures did not detect inaccurate reports being utilized to record transactions.

Recommendation

Management should review their policies and procedures to ensure accurate reports are utilized for recording accounting transactions.

Current Status: Resolved

2021-006 Inadequate Controls Over Loan Write-offs and Restructuring

Condition

The Government does not have adequate procedures in place over loan write-offs and loan restructures.

Recommendation

Management should review their policies and procedures to ensure the Government is in compliance with Article VII Section 14 of the Louisiana Constitution.

Current Status: Resolved

2021-007 Controls Over Golf Course Collections

Condition

The Government had a misappropriation at one of their municipal golf courses by a Parks and Recreation Department employee. A golf shop attendant was manipulating register transactions and not entering sales in their point-of-sale system in order to misappropriate cash collections. The Government's controls identified irregularities with the types of transactions entered into the point-of-sale system. The suspected employee was questioned by the Police Department on April 13, 2022 and subsequently arrested after admitting to the misappropriation of cash collections for a period of approximately three months. Since the sales transactions were not recorded or recorded incorrectly in the point-of-sale system, the amount of the misappropriation is unknown at this time. The person that committed the misappropriation is no longer employed by the Government. As of the date of this report, an arrest was made, charges have been filed, and the case is pending. Due to the early stage of the investigation, restitution has not been made nor has an insurance claim been filed. The Government is in the process of notifying the District Attorney and the Louisiana Legislative Auditor's office in accordance with Louisiana Revised Statute 24:523.

Recommendation

Management should review their policies and procedures relative to recording transactions in their point-of-sale system. Procedures should be established to require discounted or no charge services to be approved by a supervisor and daily sales activity should be compared to historical trends to identify unexpected sales activity.

Current Status

The finding was not resolved and is repeated in the current year. The Government has implemented additional internal control measures, including requiring management approval of certain register transactions and video footage of the register area have been reviewed more frequently.

Compliance Findings –

2021-008 Inadequate Controls Over Loan Write-offs and Restructuring

See Internal Control Finding 2021-006.

2021-009 Compliance with Sales Tax Dedications

Condition

The Government did not comply with the purpose of the 1961 and 1985 sales tax dedications.

Recommendation

The Government should carefully review all initial and subsequent budget request to ensure the use of sales tax dedications are in accordance with the purpose restrictions.

Current Status

The finding was not resolved and is repeated in the current year. The Government agrees with this finding. All future SaaS costs will be paid for utilizing operational funding sources. This finding is not expected to reoccur.

2021-010 Compliance with Fair Competition Act

Condition

The Government engaged an auditor on February 11, 2020 to perform an examination for the fiscal years ending 2018 and 2019; however, the final reports for these engagements have not been submitted to the LPSC.

Recommendation

Management should ensure the proper time is allotted to allow their compliance examination to be completed and submitted to the LPSC on or before six (6) months after the onset of the engagement.

Current Status: Resolved

FINDINGS – FEDERAL AWARD PROGRAMS AUDIT

Compliance Findings –

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:

2021-011 Compliance with Federal Funding Accountability and Transparency Act

CDBG – Entitlement Grants Cluster (14.218)
B-16-MC-22-0003, B-18-MC-22-0003, B-19-MC-22-003

Condition

The Government, as a direct recipient of the Community Development Block Grants/Entitlement Grants, did not comply with the reporting requirements under the Federal Funding Accountability and Transparency Act. The Government did not report subaward data through FSRS.

Recommendation

Management should register with FSRS and report subaward data through FSRS to comply with the requirements of the Federal Funding Accountability and Transparency Act.

Current Status

The finding was not resolved and is repeated in the current year. The subaward agreements addressed in this finding occurred in December 2021 and January 2022. The Government originally received this finding in April 2022 after the deadline to report the above referenced agreements had passed. Since April 2022, the Government has properly reported all Federal subaward agreements through FSRS. This finding is not expected to reoccur.

2021-012 Compliance with Financial and Performance Reporting

CDBG – Entitlement Grants Cluster (14.218)

B-15-MC-22-0003, B-16-MC-22-0003, B-18-MC-22-0003, B-19-MC-22-0003, B-20-MC-22-0003, B-21-MC-22-0003

Condition

Instance of Non-Compliance – While the CDBG Financial Summary Report (C04PR26) was submitted timely, the report included materially inaccurate information on line 05 Current Year Program Income was understated by \$209,191 and line 09 Disbursements Other Than Section 108 Repayments and Planning/Administration was understated by \$65,500.

Recommendation

We recommend the Government review its procedures over reporting to ensure that all required reporting information is reviewed and reconciled for accuracy to the Government's financial records.

Current Status

The finding was not resolved and is repeated in the current year. The finding was a result of a clerical error. The Government is allowed to utilize up to 15% of its annual CDBG allocation for Public Services. The adjustment made was to correct the reported actual use from 2% to 5%. Corrective actions are being implemented to ensure data entered into the report is accurate prior to submission to HUD. This project is expected to be completed within three months and will be overseen by Community Development & Planning Director Mary Sliman.

U.S. DEPARTMENT OF TREASURY:

2021-013 Compliance with Financial Reporting

Emergency Rental Assistance Program (21.023)

Condition

Instance of Non-Compliance - While the Financial Reporting was submitted, the report excluded a subaward amendment increasing the original subaward by \$15,527 to a total of \$4,008,010.

Recommendation

We recommend the Government review its procedures over reporting to ensure that all required reporting information is reviewed and reconciled for accuracy to subaward grant agreements, including amendments.

Current Status: Resolved

2021-014 Compliance with Subrecipient Monitoring

Emergency Rental Assistance Program (21.023)

Condition

It was discovered while testing the program that the City did not perform subrecipient monitoring including reviewing sufficient documentation to evidence applicable compliance requirements for subrecipients.

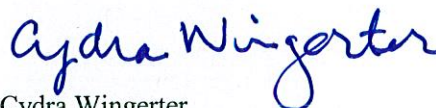
Recommendation

We recommend the Government develop a formal policy in relation to subrecipient monitoring including the review procedures to be performed, the timing, and frequency of the monitoring(s). The Government should formally document their risk assessment of the subrecipient to support the nature, timing, and extent of testing of the subrecipient.

Current Status

The finding was not resolved and is repeated in the current year. The Government originally received this finding in 2021 to which the response was it would monitor subrecipients no less than once per fiscal year in which the awardee received funding or otherwise as required by Federal regulation for individual grants. The Government has met that requirement. In order to further improve upon monitoring practices, the Government will perform follow-up monitoring reviews within 3 months, as applicable by program type, of finding deficiencies in the subrecipients' programs to ensure corrective action has taken place. The Government will also consider the subaward amount as part of the risk assessment when contracting with each subrecipient; higher risk subrecipient programs will be monitored at a more frequent interval. This project is expected to be completed within six months and will be overseen by the Community Development & Planning Director Mary Sliman.

Sincerely,



Cydra Wingerter
Chief Administrative Officer

Lafayette City-Parish Consolidated Government
Lafayette, Louisiana

Agreed-Upon Procedures Report

Year Ended October 31, 2022

KOLDER, SLAVEN & COMPANY, LLC

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Lafayette City Council and Lafayette
Parish Council of Lafayette, Louisiana and the
Louisiana Legislative Auditor

We have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period November 1, 2021 through October 31, 2022. The Lafayette City-Parish Consolidated Government's management is responsible for those C/C areas identified in the SAUPs.

The Lafayette City-Parish Consolidated Government (the Government) has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal period November 1, 2021 through October 31, 2022. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

Written Policies and Procedures

1. Obtain and inspect the City's written policies and procedures and observed that they address each of the following categories and subcategories if applicable to public funds and the City's operations:
 - a) **Budgeting**, including preparing, adopting, monitoring, and amending the budget.
 - b) **Purchasing**, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the Public Bid Law; and (5) documentation required to be maintained for all bids and price quotes.
 - c) **Disbursements**, including processing, reviewing, and approving.
 - d) **Receipts/Collections**, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g. periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).

- e) **Payroll/Personnel**, including (1) payroll processing, (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee(s) rate of pay or approval and maintenance of pay rate schedules.
- f) **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.
- g) **Credit Cards (and debit cards, fuel cards, P-Cards, if applicable)**, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).
- h) **Travel and expense reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.
- i) **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.
- j) **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.
- k) **Information Technology Disaster Recovery/Business Continuity**, including (1) identification of critical data and frequency of data backups, (2) storage of backups in separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.
- l) **Sexual Harassment**, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

Board or Finance Committee

- 2. Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:
 - a) Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.
 - b) Observe that the minutes referenced or included monthly budget-to-actual comparisons on the General Fund, quarterly budget-to-actual, at a minimum, on proprietary funds, and semi-annual budget-to-actual, at a minimum, on all special revenue funds.
 - c) Obtain the prior year audit report and observe the unassigned fund balance in the General Fund. If the General Fund had a negative ending unassigned fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unrestricted fund balance in the General Fund.

Bank Reconciliations

3. Obtain a listing of the entity's bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for selected accounts, and observe that:
 - a) Bank reconciliations included evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated, electronically logged);
 - b) Bank reconciliations included evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged); and
 - c) Management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

Collections (excluding electronic fund transfers)

4. Obtain a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5).
5. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (i.e. 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if no written policies or procedures, inquired of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that:
 - a) Employees that are responsible for cash collections do not share cash drawers/registers.
 - b) Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g. pre-numbered receipts) to the deposit.
 - c) Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit.
 - d) The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions are not responsible for collecting cash, unless another employee verifies the reconciliation.
6. Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe the bond or insurance policy for theft was enforced during the fiscal period.
7. Randomly select two deposit dates for each of the 5 bank accounts selected for procedure #3 under "Bank Reconciliations" above (selected the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly selected a deposit if multiple deposits are made on the same day). *Alternately, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc.* Obtain supporting documentation for each of the 10 deposits and:
 - a) Observe that receipts are sequentially pre-numbered.

- b) Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.
- c) Trace the deposit slip total to the actual deposit per the bank statement.
- d) Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer).
- e) Trace the actual deposit per the bank statement to the general ledger.

Non-Payroll Disbursements (excluding card purchases/payments, travel reimbursements, and petty cash purchases)

- 8. Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing was complete. Randomly select 5 locations (or all locations if less than 5).
- 9. For each location selected under #8 above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and observe that job duties are properly segregated such that:
 - a) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.
 - b) At least two employees are involved in processing and approving payments to vendors.
 - c) The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files.
 - d) Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments.
- 10. For each location selected under #8 above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly selected 5 disbursements for each location, obtain supporting documentation for each transaction and:
 - a) Observe whether the disbursement matched the related original itemized invoice and supporting documentation indicates deliverables included on the invoice were received by the entity.
 - b) Observe that the disbursement documentation includes evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.

Credit Cards/Debit Cards/Fuel Cards/P-Cards

- 11. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and P-cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.
- 12. Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, we randomly selected one monthly bank statement), obtain supporting documentation, and:

- a) Observe that there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) was reviewed and approved, in writing (or electronically approved), by someone other than the authorized card holder.
 - b) Observe that finance charges and late fees were not assessed on the selected statements.
13. Using the monthly statements or combined statements selected under #12 above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (i.e. each card should have 10 transactions subject to testing). For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, describe the nature of the transaction and note whether management had a compensating control to address missing receipts, such as a “missing receipt statement” that is subject to increased scrutiny.

Travel and Travel-Related Expense Reimbursements (excluding card transactions)

14. Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management’s representation that the listing or general ledger is complete. Randomly select 5 reimbursements, obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:
- a) If reimbursed using a per diem, we observed the approved reimbursement rate is no more than those rates established either by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov).
 - b) If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.
 - c) Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by written policy (procedure #1h).
 - d) Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

Contracts

15. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. *Alternately, the practitioner may use an equivalent selection source, such as an active vendor list.* Obtain management’s representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner’s contract, and:
- a) Observe that the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.
 - b) Observe that the contract was approved by the governing body/board, if required by policy or law (e.g., Lawrason Act, Home Rule Charter).

- c) If the contract was amended (e.g., change order), observe that the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g., if approval is required for any amendment, was approval documented).
- d) Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe that the invoice and related payment agreed to the terms and conditions of the contract.

Payroll and Personnel

- 16. Obtain a listing of employees/elected officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees/officials, obtain related paid salaries and personnel files, and we agree paid salaries to authorized salaries/pay rates in the personnel files.
- 17. Randomly select one pay period during the fiscal period. For the 5 employees/officials selected under #16 above, obtain attendance records and leave documentation for the pay period, and:
 - a) Observe that all selected employees/officials documented their daily attendance and leave (e.g., vacation, sick, compensatory). (Note: Generally, an elected official is not eligible to earn leave and does not document his/her attendance and leave. However, if the elected official is earning leave according to policy and/or contract, the official should document his/her daily attendance and leave.)
 - b) Observe that supervisors approved the attendance and leave of the selected employees/officials.
 - c) Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.
 - d) Observe the rate paid to the employees or officials agree to the authorized salary/pay rate found within the personnel file.
- 18. Obtain a listing of those employees/officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees/officials, obtain related documentation of the hours and pay rates used in management's termination payment calculations and the entity's policy on termination payments. Agree the hours to the employee or officials' cumulate leave records, agree the pay rates to the employee/officials' authorized pay rates in the employee or officials' personnel files, and agree the termination payment to entity policy.
- 19. Obtain management's representation that employer and employee portions of third-party payroll related amounts (e.g., payroll taxes, retirement contributions, health insurance premiums, garnishments, workers' compensation premiums, etc.) have been paid, and any associated forms have been filed, by required deadlines.

Ethics

- 20. Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, obtain ethics documentation from management, and:
 - a) Observe that the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.
 - b) Observe whether the entity maintains documentation which demonstrates each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable.

Debt Service

21. Obtain a listing of bonds/notes and other debt instruments issued during the fiscal period and management's representation that the listing is complete. Select all debt instruments on the listing, obtain supporting documentation, and observe State Bond Commission approval was obtained for each debt instrument issued.
22. Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond/note, inspected debt covenants, obtained supporting documentation for the reserve balance and payments, and agreed actual reserve balances and payments to those required by debt covenants (including contingency funds, short-lived asset funds, or other funds required by the debt covenants).

Fraud Notice

23. Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing was complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled.
24. Observe that the entity has posted on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.

Information Technology Disaster Recovery/Business Continuity

25. Perform the following procedures, ***verbally discussed the results with management, and reported "We performed the procedure and discussed the results with management."***
 - a) Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if no written documentation, inquire of personnel responsible for backing up critical data) and observe that such backup occurred within the past week. If backups are stored on a physical medium (e.g., tapes, CDs), observe evidence that backups are encrypted before being transported.
 - b) Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored (if no written documentation, inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.
 - c) Obtain a listing of the entity's computers currently in use and their related locations, and management's representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.

Sexual Harassment

26. Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, obtain sexual harassment training documentation from management, and observe the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year. Observe the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity's premises if the entity does not have a website).

27. Observe the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity's premises if the entity does not have a website).
28. Obtain the entity's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe it includes the applicable requirements of R.S. 42:344:
 - a) Number and percentage of public servants in the agency who have completed the training requirements;
 - b) Number of sexual harassment complaints received by the agency;
 - c) Number of complaints which resulted in a finding that sexual harassment occurred;
 - d) Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and
 - e) Amount of time it took to resolve each complaint.

Exceptions:

No exceptions were found as a result of applying the procedures listed above except:

Written Policies and Procedures

1. The Government's written policies and procedures for receipts/collections do not address management's actions to determine completeness of all collections for the Fire Department, Heymann Center, and Parks and Recreation.

Management's response:

While the Government does have procedures in place to determine the completeness of all collections, some departments have not included these procedures in detail in their current written policy. The City will continue to review the written policies and procedures on receipts/collections and will update the policies to incorporate the preferred language.

Collections

2. The entity did not deposit two of the ten deposits selected for testing within one day of receipt. The entity's Heymann Performing Arts Center bank account accounted for the two deposits.

Management's response:

Procedural changes will be made and enforced so that deposits are made in a timely manner. Due to limited staffing, the Heymann Performing Arts Center staff were unable to make deposits in a timely manner. Recently, more staff have been hired which will make it easier for staff to make deposits within one day of receipt.

Payroll and Personnel

3. The Government's written policies and procedures regarding termination pay does not specifically address how an employee is to be paid out while in a temporary position within the government.

Management's response:

The Government will review and update the policy in place regarding termination pay with regards to temporary employees.

We were engaged by the Government to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent from the Government and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely to describe the scope of testing performed on those C/C areas identified in the SAUPs, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the LLA as a public document.

Kolder, Slaven & Company, LLC
Certified Public Accountants

Lafayette, Louisiana
April 24, 2023