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LAFAYETTE CITY-PARISH
CONSOLIDATED GOVERNMENT
FINANCIAL REPORT
OCTOBER 31, 2001

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Release Date 11/22/01

**LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA**

**ANNUAL FINANCIAL REPORT
YEAR ENDED OCTOBER 31, 2003**

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INDEPENDENT AUDITORS' REPORT

To The Lafayette City-Parish
 Council of Lafayette, Louisiana

We have audited the general purpose financial statements and the combining, individual fund and account group financial statements of Lafayette City-Parish Consolidated Government, as of and for the year ended October 31, 2001, as listed in the table of contents. These financial statements are the responsibility of the Government's management. Our responsibility is to express an opinion on these financial statements based on our audit. We did not audit the financial statements of Lafayette Public Power Authority, an enterprise fund, and Marshal - City Court of Lafayette and Lafayette Public Trust Financing Authority, component units, which statements reflect total assets of \$128,087,894 as of October 31, 2001, and total operating revenues of \$44,744,847 for the year then ended and represent 28.94% and 24.25%, respectively, of the assets and operating revenues of the combined enterprise fund type totals, and 51.04% and 44.14%, respectively, of the assets and operating revenues of the component units column. These financial statements were audited by other auditors whose reports have been furnished to us, and our opinion on the general purpose financial statements, insofar as it relates to the amounts included for Lafayette Public Power Authority in the enterprise fund type, and to the amounts included for Marshal - City Court of Lafayette and Lafayette Public Trust Financing Authority in the component units column, is based solely on the report of the other auditors.

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

The general purpose financial statements do not include financial data of various governmental agencies (component units), which should be included in order to conform with accounting principles generally accepted in the United States of America. The effects of the omission of these governmental agencies on assets, liabilities and fund equity at December 31, 2000 and the success of revenues over expenditures for the year then ended on the general purpose financial statements cannot be determined.

As further discussed in Note 29 to the financial statements, Lafayette City-Parish Consolidated Government took over the C.D.R.S. and H.D.M.S. loan portfolios of Neighborhood Housing Services, Inc. during the current fiscal year and is accounting for the activity related to these loans in the Neighborhood Housing Services Loan Program, a special revenue fund. We were unable to determine the accuracy of the loan balances at the time the Government took over the portfolios. Consequently, we are unable to express, and do not express, an opinion on the financial statements of the Neighborhood Housing Services Loan Program.

In our opinion, based on our audit and the reports of other auditors, because the omission of the financial statements of component units results in an incomplete presentation as explained in the third paragraph, the general purpose financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Lafayette City-Parish Consolidated Government at October 31, 2001, and the results of its operations and the cash flows of its proprietary fund types for the year then ended. Also, in our opinion, except for the Neighborhood Housing Services Loan Program in which we express an opinion as discussed in the preceding paragraph, and except for the effect on the combining statements of the special revenue funds had we been able to verify the loan balances in the Neighborhood Housing Services Loan Program as described above, the combining, individual fund, and account group financial statements referred to above contain more Lafayette Public Power Authority, North-City Court of Lafayette and Lafayette Public Trash Recycling Authority whose financial statements were audited by other auditors whose reports expressed unqualified opinions presented fairly, in all material respects, the financial position of each of the individual funds and account groups of Lafayette City-Parish Consolidated Government at October 31, 2000, and the results of operations of such funds and the cash flows of the individual proprietary funds for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued our report dated March 26, 2002, on our consideration of Lafayette City-Parish Consolidated Government's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with Government Auditing Standards, and should be read in conjunction with this report in considering the results of our audit.

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

The auditing procedures applied in the audit of the general purpose, combining, individual fund, and account group financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements of each of the respective individual funds and account groups, taken as a whole.

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

Brousseau, Roche, Lewis & Amarex, L.L.P.

Lafayette, Louisiana
March 20, 2002

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GENERAL PURPOSE FINANCIAL STATEMENTS
(CONDENSED STATEMENTS - CONTINUED)

UNIVERSITY CITY - PUBLIC UTILITIES DEPARTMENT
STATEMENTS OF FINANCIAL POSITION

FINANCIAL STATEMENT - BALANCE SHEET - FUND BALANCE
AND FINANCIAL POSITION - COMBINED STATE
AS OF 06/30/2021

ACCOUNT	GENERAL FUND - Fund Balance				Proprietary Fund Balance	
	Special Purpose		Fund		Debt/Retire	Interest
	General	Program	Reserve	Restricted		
Cash	\$ 428,181	\$ 400,871	\$ 1,714,088	\$ 1,180,774	\$ 30,582,147	\$ 147,884
Due from consolidated cash account	-	-	-	-	-	-
Investments	14,026,444	7,879,780	10,888,880	88,880,810	1,588,880	1,180,880
Accounts Payable (AP):						
account	288,288	88,880	-	1,180	28,180,880	88,880
Special assessment	-	-	18,180	-	88,880	-
Other	-	-	-	-	-	-
Due from other funds	1,880,180	1,880,180	180,880	1,180,880	180,880	88,880
Due from primary government	-	-	-	-	-	-
Due from component units	88,880	1,180	-	-	-	-
Unsettled interest receivables	180,880	180,880	180,880	1,180,880	880	147,880
Other receivables	-	-	-	88,880	-	-
Inventory	1,180	88,880	-	-	1,180,880	88,880
Prepaid items	-	1,180	-	-	180,880	180,880
Deposits	-	-	-	-	-	-
Restricted Assets:						
Cash	-	-	-	-	88,880,880	-
Due from consolidated cash account	-	-	-	-	-	-
Investments	-	-	-	-	180,880,880	-
Receivables	-	-	-	-	88,880	-
Land	-	-	-	-	1,180,880	-
Buildings and other improvements	-	-	-	-	1,180,880	1,180,880
Equipment	-	-	-	-	1,180,880	1,180,880
Utility plant and equipment	-	-	-	-	180,880,880	-
Accumulated depreciation	-	-	-	-	(180,880,880)	1,180,880
Utility plant, depreciation	-	-	-	-	88,880,880	-
Construction in progress	-	-	-	-	1,180,880	-
Unsettled claims	-	-	-	-	1,180,880	-
Amount available in debt service funds	-	-	-	-	-	-
Amount to be provided for retirement of special issue debt	-	-	-	-	-	-
Total assets	\$ 11,880,880	\$ 14,880,880	\$ 18,880,880	\$ 18,880,880	\$ 180,880,880	\$ 18,880,880

LAKELAND CITY-PALESTINE CONSOLIDATION GOVERNMENT
(LAKELAND, MISSISSIPPI)

FINANCIAL STATEMENTS - ALL FUND TYPES, AUDITED UNDER
AND ACCOUNTS PREPARED BY CONTRACTOR UNDER CONTRACT
PERIOD: 01, 2020

LIABILITIES	Fiscal Year				Proprietary Fund Types	
	2019		2020		2019	2020
	Actual	Budget	Actual	Budget		
Bank overdrafts	\$ -	\$ -	\$ -	\$ -	\$ 125,000	\$ 125,000
Accounts payable	194,499	1,484,431	-	1,484,431	1,477,000	1,477,000
Due to other funds	194,630	1,484,431	104,600	1,484,431	112,000	112,000
Due to component units	11,470	-	-	-	-	-
Due to primary government	-	-	-	-	-	-
Approved liabilities	1,140,478	440,447	-	-	-	-
Unfunded payables	-	-	-	-	1,141,478	440,447
Special interest financing	-	-	-	-	-	1,704,104
Other liabilities and deferred amounts	87,007	440,447	5,100	440,447	1,170,000	97,552
Liability from restricted assets -						
Revenue bonds payable	-	-	-	-	11,470,000	-
Deferred interest on bonds payable	-	-	-	-	1,470,000	-
Outstanding deposits	-	-	-	-	1,170,000	-
Amount compensated amounts	-	-	-	-	1,170,000	107,552
Bonds payable	-	-	-	-	-	-
Leases payable	-	-	-	-	-	-
Liabilities from fund advances	-	-	-	-	14,100,000	-
Bonds payable -						
General obligation	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-
Revenue	-	-	-	-	-	-
Total Liabilities	\$ 1,480,606	\$ 4,449,706	\$ 509,700	\$ 4,449,706	\$ 14,442,000	\$ 1,684,552
FUND EQUITY						
Contributed capital	\$ -	\$ -	\$ -	\$ -	\$ 44,000,000	\$ 44,000,000
Investment in component fund assets	-	-	-	-	-	-
Unrestricted earnings						
Retained asset deficits						
Retained	-	-	-	-	10,144,000	-
Reversions	-	-	-	-	-	-
Undeveloped	-	-	-	-	1,744,704	-
Refranchised	-	-	-	-	104,144,000	100,700
Total fund equity	44,000,000	4,744,704	-	44,744,704	-	-
Reserves						
Unreserved	44,000,000	4,744,704	47,000,000	47,000,000	-	-
Unassigned	4,744,704	4,744,704	47,000,000	47,000,000	-	-
Total fund equity	\$ 48,744,704	\$ 9,489,408	\$ 94,000,000	\$ 94,000,000	\$ 144,000,000	\$ 100,700
Total Liabilities and fund equity	\$ 1,529,310	\$ 14,199,114	\$ 503,700	\$ 14,199,114	\$ 158,000,000	\$ 1,785,252

See Notes to Financial Statements.

Fiduciary Fund, Trust, and Account	Investment Strategy		Trust Observation Cycle		Trust Observation Cycle	
	Percent Fixed Assets	Asset/Debt Ratio	Excess Investment	Compliance Status	October 31, 2019	October 31, 2018
			(\$)			
1	-	-	\$ 2,408,000	\$ 175,000	\$ 2,408,000	\$ 2,244,000
	-	-	12,740,000	144,000	12,740,000	12,147,000
	6.104	-	2,408,000	-	2,408,000	22,244,000
2,408,104	-	-	2,407,000	-	2,407,000	4,244,000
	-	-	-	147,000	147,000	147,000
208,100	-	-	2,009,000	147,000	2,009,000	4,244,000
-	-	-	2,411,000	-	2,411,000	2,407,000
-	-	-	2,703,000	-	2,703,000	7,244,000
-	-	-	2,703,000	1,244,000	4,244,000	6,407,000
-	-	-	12,470,000	4,244,000	17,244,000	16,344,000
-	-	-	2,408,000	47,000	2,408,000	4,244,000
-	-	-	2,703,000	-	2,703,000	4,244,000
-	-	4,244,000	2,408,000	-	2,408,000	2,411,000
-	-	11,244,000	11,244,000	124,000	12,124,000	12,124,000
-	-	-	-	19,000	19,000	19,000
-	-	-	14,244,000	-	14,244,000	22,124,000
-	-	100,000,000	100,000,000	-	100,000,000	100,000,000
-	-	50,000	50,000	-	50,000	111,000
-	-	-	111,000,000	-	111,000,000	100,000,000
1-2,408,104	1-100.00%	1100,000,000	1-111,000,000	1-1,100,000	1-111,000,000	1-100,000,000
3	-	-	\$ 44,000,000	\$ -	\$ 44,000,000	\$ 44,000,000
	100.000000	-	44,000,000	44,000	44,044,000	44,044,000
-	-	-	111,000,000	4,444,000	115,444,000	66,444,000
-	-	-	2,700,000	-	2,700,000	444,000
-	-	-	144,000,000	-	144,000,000	115,444,000
1,444,000	-	-	14,000,000	4,444,000	18,444,000	44,000,000
-	-	-	14,000,000	111,000	14,111,000	144,000,000
-	-	-	20,000,000	4,444,000	24,444,000	7,444,000
1-1,444,000	100.000000	1-111,000,000	1-14,000,000	1-14,111,000	1-18,444,000	1-144,000,000
1-1,444,000	100.000000	100.000000	11,000,000,000	1,100,000,000	12,100,000,000	11,000,000,000

LAUREL CITY ANNUAL FINANCIAL STATEMENT
REVENUES, EXPENSES

COMPARISON STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
ALL GOVERNMENTAL FUNDS (GENERAL, EXCESS/DEFICIT FUND) FUND AND
INTERFUND ASSISTANCE - FUND-TO-FUND ONLY
Year Ended October 31, 2001

	Governmental Fund Types		
	General	Special	Non-Debt
Revenues:			
Taxes	\$ 34,760,000	\$ 40,484,481	\$ 2,564,440
Billings (water payments in lieu of taxes)	30,000,000	-	-
Licenses and permits	1,700,000	104,000	-
Intergovernmental	2,170,000	7,877,000	-
Charge for services	4,000,000	1,170,700	-
Fines and forfeits	1,070,000	171,000	-
Investment income	1,000,000	1,174,700	9,500,000
Miscellaneous	1,000,000	100,000	27,000
Total revenues	\$ 46,600,000	\$ 52,124,800	\$ 12,263,400
Expenditures:			
General -			
General government	\$ 11,100,000	\$ 1,077,000	\$ 40,000
Public safety	10,100,000	1,170,000	-
Public transportation	-	1,170,000	-
Storms and drainage	4,000,000	1,770,700	-
Urban redevelopment and housing	-	1,770,000	-
Business development and assistance	41,000	100,000	-
Culture and recreation	100,000	10,000,000	-
Health and welfare	10,000	100,000	-
Housing (affordable)	-	1,000,000	-
Construction or related activities	10,000	-	-
Capital projects	10,000	2,700,000	-
Misc. services	-	-	-
Principal retirements	100,000	-	11,000,000
Interest and fiscal charges	1,000,000	-	11,700,000
Total expenditures	\$ 38,410,000	\$ 24,927,000	\$ 22,700,000
Change (deficiency) of revenues over expenditures	\$ 8,190,000	\$ 27,200,000	\$ 2,563,400
Other financing sources (uses):			
Proceeds from sale of fixed assets	\$ 7,700	\$ 10,000	\$ -
Proceeds from sale of bonds/notes/other debt	-	-	-
Special tax revenues in	10,000,000	7,700,000	20,700,000
Special tax revenues out	10,000,000	10,700,000	11,000,000
Transfers from (to) other funds	-	100,000	-
Transfers to primary government	-	-	-
Transfers to independent units	11,000,000	100,000	-
Transfers from primary government	-	-	-
Total other financing sources (uses)	\$ 11,007,700	\$ 18,500,000	\$ 30,700,000
Change (deficiency) of revenues and other sources over expenditures and other uses	\$ 19,197,700	\$ 45,700,000	\$ 33,263,400
Fund balances, beginning	10,000,000	11,111,000	10,000,000
Residual equity transferred in	-	-	-
Residual equity transferred out	-	-	-
Fund balances, ending	\$ 19,197,700	\$ 11,111,000	\$ 30,263,400

SEE PAGE 10 FINANCIAL STATEMENTS.

2015 Balance	2015 Total Payments	2015 Balance	2015 Total Payments	2016	
				2016 Total Payments	
				2016 Total	2016 Total
\$ -	\$ -	\$ 99,444,583	\$ 994,000	\$ 14,444,583	\$ 97,444,583
-	-	10,444,000	-	10,444,000	11,444,000
-	-	5,778,438	-	1,778,438	2,778,438
1,444,000	-	10,444,000	1,444,000	14,444,000	14,444,000
-	-	5,444,000	-	11,444,000	11,444,000
-	-	1,444,000	-	1,444,000	1,444,000
8,444,000	21,778	10,444,000	478,400	14,444,000	11,444,000
148,760	-	1,444,000	1,444,000	1,444,000	1,444,000
\$ 11,444,000	\$ 21,778	\$ 10,444,000	\$ 1,444,000	\$ 14,444,000	\$ 11,444,000
\$ 1,444,000	\$ 11,444	\$ 10,444,000	\$ 1,444,000	\$ 14,444,000	\$ 11,444,000
4,444,000	-	10,444,000	-	14,444,000	14,444,000
1,444,000	-	14,444,000	-	14,444,000	14,444,000
1,444,000	-	1,444,000	-	1,444,000	1,444,000
7,444,000	-	14,444,000	4,444,000	14,444,000	14,444,000
-	-	444,000	-	444,000	444,000
-	-	1,444,000	-	1,444,000	1,444,000
11,444,000	-	14,444,000	104,000	14,444,000	14,444,000
-	-	11,444,000	-	11,444,000	11,444,000
-	-	14,444,000	-	14,444,000	14,444,000
\$ 11,444,000	\$ 11,444	\$ 14,444,000	\$ 1,444,000	\$ 14,444,000	\$ 11,444,000
\$ 11,444,000	\$ 11,444	\$ 14,444,000	\$ 1,444,000	\$ 14,444,000	\$ 11,444,000
\$ 144,000	\$ -	\$ 144,000	\$ -	\$ 144,000	\$ 144,000
21,444,000	20,000	21,444,000	-	21,444,000	21,444,000
21,444,000	-	21,444,000	-	21,444,000	21,444,000
20,000,000	-	21,444,000	-	21,444,000	21,444,000
444,000	-	444,000	50,000	444,000	444,000
-	-	-	14,444,000	14,444,000	14,444,000
444,000	-	444,000	4,444,000	4,444,000	4,444,000
\$ 21,444,000	\$ 20,000	\$ 21,444,000	\$ 14,444,000	\$ 21,444,000	\$ 21,444,000
\$ 144,000	\$ 144,000	\$ 144,000	\$ -	\$ 144,000	\$ 144,000
14,444,000	14,444	14,444,000	14,444,000	14,444,000	14,444,000
-	-	-	-	-	-
\$ 144,000	\$ 144,000	\$ 144,000	\$ 14,444,000	\$ 14,444,000	\$ 14,444,000

**LARSENTE CITY-LEASE CONSOLIDATED GOVERNMENT
FINANCIAL STATEMENTS**

**FINANCIAL STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
GENERAL FUND BY FUND SOURCE AND ACTUAL
GENERAL, SPECIAL, REVENUE AND DEBT SERVICE FUND TYPES
YEAR ENDED OCTOBER 31, 2022**

	<u>General Fund</u>		<u>Revenue - Transfers (Reimbursable)</u>
	<u>Budget</u>	<u>Actual</u>	
Revenues:			
Taxes	\$ 14,140,270	\$ 14,740,564	\$ 398,807
Utilities (except payments in lieu of taxes)	14,200,000	14,200,000	-
Licenses and permits	2,461,890	2,398,891	173,104
Intergovernmental	3,143,000	3,130,500	172,500
Fees for services	6,174,218	4,487,354	166,864
Fees and forfeits	200,000	1,077,000	87,000
Investment income	1,000,000	1,000,000	400,000
Miscellaneous	1,120,000	1,070,000	73,000
Total revenues	\$ 34,359,378	\$ 34,097,219	\$ 1,095,275
Expenditures:			
Personnel -			
General government	\$ 14,144,470	\$ 11,375,770	\$ 1,144,200
Public safety	22,837,047	19,733,870	1,888,580
Public transportation	-	-	-
Public works	10,344,940	9,400,000	944,940
Public development, and housing	-	-	-
Community development and assistance	44,000	40,700	400
Culture and recreation	670,000	604,000	6,000
Health and welfare	10,000	32,000	2,000
Housing assistance	-	-	-
Maintenance of natural resources	20,700	70,000	3,000
Capital projects	100,000	100,100	100,700
Other services -			
Technical assistance	500,000	700,000	-
Interest and fiscal charges	1,120,000	1,120,000	11,000
Total expenditures	\$ 35,114,000	\$ 34,915,670	\$ 1,118,000
Excess (deficiency) of revenues over expenditures	\$(8,554,622)	\$ 1,181,549	\$ 1,000,000
Other financing sources (uses):			
Transfers from the sale of fixed assets	-	\$ 1,700	\$ 1,700
Operating transfers in	10,000,000	10,000,000	1,000,000
Operating transfers out	(10,000,000)	(10,000,000)	1,000,000
Transfers from component units	-	-	-
Transfers to component units	(1,120,000)	(1,093,000)	111,000
Total other financing sources (uses)	\$ 1,120,000	\$ 1,108,700	\$ 1,112,700
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ 17,111,000	\$ 177,000	\$ 1,712,700
 fund balances, beginning	11,433,000	11,433,000	11,433,000
 fund balances, ending	\$ 12,544,000	\$ 11,610,000	\$ 12,545,700

See Note to financial statements.

LANSING CITY FINANCIAL PERFORMANCE STATEMENT
REVENUES, EXPENSES

COMPARISON FUNDING OF REVENUES, EXPENSES AND CHANGES IN DEBT AND DEPOSITS IN FISCAL YEAR 2011
 AND FUNDING FOR FISCAL YEAR 2012
 Year Ended December 31, 2011

	Fiscal Year 2011		
	Actual	Budget	Variance
Operating revenues:			
Change in revenues			
Transfer and inter-fund	\$ 0	\$ 0	\$ 0
Total operating revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Operating expenses:			
Transfer, condition and cost of services	\$ 0	\$ 0	\$ 0
Interest and taxes	\$ 0	\$ 0	\$ 0
Administration and general	\$ 0	\$ 0	\$ 0
Interest on bonds	\$ 0	\$ 0	\$ 0
Repairs and maintenance	\$ 0	\$ 0	\$ 0
Capital projects and contracts	\$ 0	\$ 0	\$ 0
Transfer to City in lieu of taxes	\$ 0	\$ 0	\$ 0
Transfer to other revenue system	\$ 0	\$ 0	\$ 0
Total operating expenses	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Operating income (loss)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Nonoperating revenues (expenses):			
Interest income	\$ 0	\$ 0	\$ 0
Income received from investments through	\$ 0	\$ 0	\$ 0
holdings in the City fund	\$ 0	\$ 0	\$ 0
Interest expense	\$ 0	\$ 0	\$ 0
Other fees	\$ 0	\$ 0	\$ 0
Total nonoperating revenues (expenses)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Income (loss) before operating transfers	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Other financing source (uses):			
Operating transfers in	\$ 0	\$ 0	\$ 0
Operating transfers out	\$ 0	\$ 0	\$ 0
Transfer from primary government	\$ 0	\$ 0	\$ 0
Transfer to component units	\$ 0	\$ 0	\$ 0
Net income (loss)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Net depreciation and loss on assets that			
reduce contributed capital	\$ 0	\$ 0	\$ 0
Income (loss) in retained earnings	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Required average contribution (deficit), operating	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Required average contribution (deficit), taxing	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

See Notes to Financial Statements.

Items

Initial Cost and Useful Life	Total Estimated Cash Flows	Net Present Value	Benefit		Costs	
			Present Value of Cash Flows	Present Value of Cash Flows	Present Value of Cash Flows	Present Value of Cash Flows
\$ 100,000	\$ 333,000, 300	\$133,000, 300	\$133,000, 300	\$ -	\$133,000, 300	\$200,000, 300
111	36,000	3,000, 300	3,000, 300	3,000, 300	3,000, 300	3,000, 300
\$ 100,000	\$ 333,000, 300	\$133,000, 300	\$133,000, 300	\$ 3,000, 300	\$ 3,000, 300	\$133,000, 300
\$ 100,000	\$ 333,000, 300	\$133,000, 300	\$133,000, 300	\$ -	\$133,000, 300	\$200,000, 300
-	36,000, 300	-	36,000, 300	-	36,000, 300	36,000, 300
100,000	36,000, 300	-	36,000, 300	100,000	36,000, 300	36,000, 300
-	36,000, 300	-	-	100,000	36,000, 300	36,000, 300
36,000	36,000, 300	-	36,000, 300	100,000	36,000, 300	36,000, 300
-	36,000, 300	-	-	100,000	36,000, 300	36,000, 300
-	36,000, 300	-	36,000, 300	-	36,000, 300	36,000, 300
\$ 100,000	\$ 333,000, 300	\$133,000, 300	\$133,000, 300	\$ 3,000, 300	\$ 3,000, 300	\$133,000, 300
\$ 100,000	\$ 333,000, 300	\$133,000, 300	\$133,000, 300	\$ -	\$133,000, 300	\$200,000, 300
\$ 1,000	\$ 3,000, 300	\$ 300, 300	\$ 3,000, 300	\$ -	\$ 3,000, 300	\$ 3,000, 300
-	33,000, 300	-	33,000, 300	-	33,000, 300	33,000, 300
-	33,000, 300	-	33,000, 300	-	33,000, 300	33,000, 300
33,000	33,000, 300	33,000	33,000, 300	-	33,000, 300	33,000, 300
\$ 33,000	\$ 33,000, 300	\$ 33,000	\$ 33,000, 300	\$ -	\$ 33,000, 300	\$ 33,000, 300
\$ 33,000	\$ 33,000, 300	\$ 33,000	\$ 33,000, 300	\$ 33,000	\$ 33,000, 300	\$ 33,000, 300
-	33,000, 300	-	-	33,000	33,000, 300	33,000, 300
-	33,000, 300	-	-	33,000	33,000, 300	33,000, 300
-	33,000, 300	-	33,000, 300	-	33,000, 300	33,000, 300
\$ 100,000	\$ 333,000, 300	\$133,000, 300	\$133,000, 300	\$ 3,000, 300	\$ 3,000, 300	\$133,000, 300
33,000	33,000	33,000	33,000	-	33,000	33,000
\$ -	\$ 33,000, 300	\$ 3,000, 300	\$ 33,000, 300	\$ 3,000, 300	\$ 33,000, 300	\$ 33,000, 300
1,000	33,000, 300	33,000, 300	33,000, 300	33,000, 300	33,000, 300	33,000, 300
1,000	\$ 33,000, 300	\$ 33,000, 300	\$33,000, 300	\$ 33,000, 300	\$33,000, 300	\$33,000, 300

LAURENS COUNTY BOARD OF COMMISSIONERS GOVERNMENT
LAURENS, GEORGIA

FINANCIAL STATEMENT OF Cash Flows - ALL PROJECTS AND FUND TYPES
AND FINANCIAL POSITION - GOVERNMENT ONLY
Year Ended December 31, 2001

	FINANCIAL POSITION			
	BALANCE SHEET			
	million dollars	Public Fund Activities	Non- major Activities	Amount Not- Reported
CASH FLOWS FROM OPERATING ACTIVITIES				
Operating income (loss)	\$ 11,090,528	\$ 1,780,881	\$ 100,544	\$ 122,853
Adjustments to cash provided by operating income (loss) to net cash provided by (used in) operating activities				
Depreciation	11,145,104	4,408,454	700,044	53,800
Gains	141,000	1,400,440	0,000	-
Changes in assets and liabilities not cash provided by (used in) operating activities	2,408,128	1,000,000	100,000	4,000
	\$ 23,784,860	\$ 7,589,375	\$ 800,544	\$ 180,653
CASH FLOWS FROM FINANCING, FUNDING ACTIVITIES				
Debt proceeds (issuance) in cash available for limited term or bond maturation	0	0	0 000,000	0
Interest paid on long-term debt	-	-	-	-
Interest paid on mortgage bonds	-	-	-	-
Transfers from other funds	-	-	600,000	000,000
Transfers to other funds	17,000	-	-	-
Transfers to component units	-	-	-	-
Gains	200,000	-	-	-
Net cash provided by (used in) financing activities	\$ 17,000	\$ -	\$ 600,000	\$ 000,000
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Principal payments on long-term debt	10,000,000	0 000,000	0	0
Principal paid on bond maturation	10,000,000	10,000,000	-	-
Interest paid on bonds	0,000,000	0,000,000	-	-
Proceeds from revolving loan fund	0,000,000	-	-	-
Capital contributions by outside parties	111,000	-	-	-
Proceeds on disposition of fixed assets	-	-	10,000	-
Net cash used in capital and related financing activities	\$ 20,111,000	\$ 10,000,000	\$ 10,000	\$ -
CASH FLOWS FROM INVESTING ACTIVITIES				
Principal payments on mortgage-backed securities	0	0	0	0
Interest payments on investments, net	0,000,000	0,000,000	-	0,000
Gains	1,000,000	-	-	-
Net cash provided by (used in) investing activities	\$ 1,000,000	\$ 0,000,000	\$ -	\$ 0,000
Net Increase (Decrease) in Cash and Cash Equivalents	\$ 11,673,860	\$ 7,589,375	\$ 690,544	\$ 180,653
Cash and cash equivalents at beginning of year	10,000,000	00,000,000	-	0,000
Cash and cash equivalents at end of year	\$ 21,673,860	\$ 7,589,375	\$ 690,544	\$ 180,653
Noncash financing, capital and financing activities:				
Capital assets acquired by contribution	0	0	0 000,000	0 00,000
Book value of assets disposed	0,000	0	0 00,000	0 00,000
Street lighting assessments levied	0	0	0	0

SEE NOTES TO FINANCIAL STATEMENTS.

2000		Total of three states		Texas	
Total state payroll taxes	statewide average	Total payroll	percentage of total	Percentage of statewide total	Percentage of statewide total
2000	2000	2000	2000	2000	2000
\$ 10,858,443	\$ 2,629,444	\$ 20,297,199	\$ 491,444	\$ 2,444,000	\$ 12,141,443
10,762,680	111,774	10,988,184	-	10,988,184	10,184,680
5,144,000	-	5,144,000	2391,2000	1,494,700	1,144,000
7,321,000	1,107,184	8,108,184	144,0000	8,108,184	7,040,680
\$ 10,858,443	\$ 2,629,444	\$ 20,297,199	\$ 491,444	\$ 2,444,000	\$ 12,141,443
\$ 100,000	\$ 100,000	\$ 100,000	\$ -	\$ 100,000	\$ 10,100,000
-	-	-	10,100,000	10,100,000	10,100,000
-	-	-	100,000	100,000	100,000
100,000	-	100,000	-	100,000	1,100,000
17,2420	-	17,2420	-	17,2420	110,000
-	-	-	111,1000	111,1000	111,1000
100,000	-	100,000	-	100,000	1100,000
\$ 1,110,000	\$ 1,110,000	\$ 1,110,000	\$ 1,110,000	\$ 1,110,000	\$ 1,110,000
\$10,410,000	\$ -	\$10,410,000	\$ -	\$10,410,000	\$10,110,000
111,100,000	-	11,110,000	-	11,110,000	11,110,000
17,100,000	-	17,100,000	-	17,100,000	17,110,000
1,011,000	-	1,011,000	-	1,011,000	-
111,000	-	111,000	-	111,000	111,000
10,000	-	10,000	-	10,000	111,000
\$11,010,000	\$ 1,110,000	\$12,120,000	\$ 1,110,000	\$12,120,000	\$12,120,000
\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ 1,100,000
4,100,000	11,100,000	11,000	100,000	1,100,000	1,100,000
1,100,000	100,000	1,100,000	-	1,100,000	1,100,000
11,100,000	-	11,100,000	-	11,100,000	100,000
\$ 11,100,000	\$ 11,100,000	\$ 11,100,000	\$ 1,100,000	\$ 1,100,000	\$ 11,100,000
\$ 11,100,000	\$ 111,100	\$ 11,111,100	\$ 111,100	\$ 11,111,100	\$ 11,111,100
-	100,000	10,000,000	1,111,000	11,111,000	11,111,000
\$ 11,111,100	\$ 111,100	\$ 11,111,100	\$ 1,111,100	\$ 11,111,100	\$ 11,111,100
\$ 1,111,100	\$ 111,100	\$ 1,111,100	\$ 1,111,100	\$ 1,111,100	\$ 1,111,100
\$ 1,111,100	\$ 1,111,100	\$ 1,111,100	\$ 1,111,100	\$ 1,111,100	\$ 1,111,100
\$ 1,111,100	\$ 1,111,100	\$ 1,111,100	\$ 1,111,100	\$ 1,111,100	\$ 1,111,100

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

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

	<u>2001</u>	<u>2000</u>
Operations:		
Net investment income	\$ 126,485	\$ 60,379
Distributions to participants from net investment income	<u>\$ 126,485</u>	<u>\$ 60,379</u>
Other transactions:		
Participant deposits	\$ 513,479	\$ 600,529
Less distributions to participants	<u>1,683,828</u>	<u>2,324,382</u>
Increase from other transactions and total increase in net assets	\$ 835,678	\$ 379,511
Net assets, beginning	<u>1,618,726</u>	<u>1,248,385</u>
Net assets, ending	<u>\$ 2,454,404</u>	<u>\$ 1,627,896</u>

See Notes to Financial Statements.

NOTE 2 - FINANCIAL INSTRUMENTS

Note 1. Other receivables (continued)

PROPERTY TAX PAID
 STATE OF CALIFORNIA
 For sales tax levied on property in the
 County of Stanislaus
 Federal grant through grant funds
 State grant funds
 Other state shared revenue
 Other -
 -Savings Plan
 -Other
 -Saves outstanding
 Predecessor of the San Mateo area

	\$	24,132
		(8,174)
		24,494
		74,017
		40,242
		11,490
		105,494
		3,879,417
		12,442
		<u>14,081,442</u>

Deposits Held

Advance from Elvert's Department
 in various years
 Various loans -
 -BANKRUPTCY OF 09/07
 -BANK OF AMERICA
 -FARMERS AND MERCHANTS BANK
 -SUN AMERICA BANK
 -SUN AMERICA BANK
 -SUN AMERICA BANK
 -SUN AMERICA BANK

	\$	20,412
		11,418
		14,971
		8,174
		95,444
		270,242
		<u>4,080,242</u>

Note 2. Restricted funds - Dependent Funds

Restricted assets of the Williston System Fund were available to the following as follows:

	\$	24,132
		(8,174)
		24,494
		74,017
		40,242
		11,490
		105,494
		3,879,417
		12,442
		<u>14,081,442</u>

cash with pending grants
 cash with pending grants
 cash with pending grants
 cash with pending grants
 cash with pending grants

the made as appears in the total reserves and capital accounts amounts
 are held for the following purposes:

	\$	24,132
		(8,174)
		24,494
		74,017
		40,242
		11,490
		105,494
		3,879,417
		12,442
		<u>14,081,442</u>

A self-insurance fund was established as part of the company's plan
 retirement program. The Williston System Fund's (company) is the
 self-insurance fund to account for the company's plan with assets and
 liabilities attributable to the company's plan. The Williston System Fund
 is the main account. The Williston System Fund account for
 investments in the Investment Department Fund in the same amount.

Restricted assets of the Williston Public Fund initially were applicable
 to the following as follows:

	\$	24,132
		(8,174)
		24,494
		74,017
		40,242
		11,490
		105,494
		3,879,417
		12,442
		<u>14,081,442</u>

cash with pending grants
 cash with pending grants
 cash with pending grants
 cash with pending grants

Note 3. Changes in Restricted Funds Results

The following is a summary of changes in the general fund assets account
 during the year ending 12/31/07:

	\$	24,132
		(8,174)
		24,494
		74,017
		40,242
		11,490
		105,494
		3,879,417
		12,442
		<u>14,081,442</u>

BOOK IN FOREIGN CURRENCY

BOOK 7. CHANGE IN PERIOD FUND BALANCE (CONTINUED)

Component Fund	Balance	Balance	Balance
1000000000	1000000000	1000000000	1000000000
2000000000	2000000000	2000000000	2000000000
3000000000	3000000000	3000000000	3000000000
4000000000	4000000000	4000000000	4000000000
5000000000	5000000000	5000000000	5000000000
6000000000	6000000000	6000000000	6000000000
7000000000	7000000000	7000000000	7000000000
8000000000	8000000000	8000000000	8000000000
9000000000	9000000000	9000000000	9000000000
10000000000	10000000000	10000000000	10000000000

The following is a summary of proprietary fund type fund assets as October 31, 2001.

Asset Item	Balance	Balance	Balance	Balance
1000000000	1000000000	1000000000	1000000000	1000000000
2000000000	2000000000	2000000000	2000000000	2000000000
3000000000	3000000000	3000000000	3000000000	3000000000
4000000000	4000000000	4000000000	4000000000	4000000000
5000000000	5000000000	5000000000	5000000000	5000000000
6000000000	6000000000	6000000000	6000000000	6000000000
7000000000	7000000000	7000000000	7000000000	7000000000
8000000000	8000000000	8000000000	8000000000	8000000000
9000000000	9000000000	9000000000	9000000000	9000000000
10000000000	10000000000	10000000000	10000000000	10000000000

Component Fund	Balance	Balance	Balance
1000000000	1000000000	1000000000	1000000000
2000000000	2000000000	2000000000	2000000000
3000000000	3000000000	3000000000	3000000000
4000000000	4000000000	4000000000	4000000000
5000000000	5000000000	5000000000	5000000000
6000000000	6000000000	6000000000	6000000000
7000000000	7000000000	7000000000	7000000000
8000000000	8000000000	8000000000	8000000000
9000000000	9000000000	9000000000	9000000000
10000000000	10000000000	10000000000	10000000000

Operating expenditures of plant and equipment is recognized in the noncurrent liability fund, which is reported in the financial statements as a liability. The amount of contributions in progress as of October 31, 2001 was \$1,125,000.

Component Fund	Balance	Balance	Balance
1000000000	1000000000	1000000000	1000000000
2000000000	2000000000	2000000000	2000000000
3000000000	3000000000	3000000000	3000000000
4000000000	4000000000	4000000000	4000000000
5000000000	5000000000	5000000000	5000000000
6000000000	6000000000	6000000000	6000000000
7000000000	7000000000	7000000000	7000000000
8000000000	8000000000	8000000000	8000000000
9000000000	9000000000	9000000000	9000000000
10000000000	10000000000	10000000000	10000000000

STATE OF MICHIGAN - FORTMONT

Sheet 5. Comp from Inlet - Comm-Invest

The amount data service requirements as necessary of all funds and source accordingly on October 31, 1971, including interest payments of \$144,000.00.

Special accounts description	Comp	Transf	Expans	Balance
	1971	1971	1971	10/31/71
state deposits -				1,144,000.00
state pension	100,000.00		0.00	1,044,000.00
state pension	100,000.00		0.00	1,144,000.00
state property	100,000.00		0.00	1,244,000.00
				<u>1,344,000.00</u>

Year ending	Balance	Transf	Expans	Balance
1971	1971	1971	1971	10/31/71
1971	1,144,000.00			1,144,000.00
1972	1,244,000.00			1,244,000.00
1973	1,344,000.00			1,344,000.00
1974	1,444,000.00			1,444,000.00
1975	1,544,000.00			1,544,000.00
1976	1,644,000.00			1,644,000.00
1977	1,744,000.00			1,744,000.00
1978	1,844,000.00			1,844,000.00
1979	1,944,000.00			1,944,000.00
1980	2,044,000.00			2,044,000.00
1981	2,144,000.00			2,144,000.00
1982	2,244,000.00			2,244,000.00
1983	2,344,000.00			2,344,000.00
1984	2,444,000.00			2,444,000.00
1985	2,544,000.00			2,544,000.00
1986	2,644,000.00			2,644,000.00
1987	2,744,000.00			2,744,000.00
1988	2,844,000.00			2,844,000.00
1989	2,944,000.00			2,944,000.00
1990	3,044,000.00			3,044,000.00
1991	3,144,000.00			3,144,000.00
1992	3,244,000.00			3,244,000.00
1993	3,344,000.00			3,344,000.00
1994	3,444,000.00			3,444,000.00
1995	3,544,000.00			3,544,000.00
1996	3,644,000.00			3,644,000.00
1997	3,744,000.00			3,744,000.00
1998	3,844,000.00			3,844,000.00
1999	3,944,000.00			3,944,000.00
2000	4,044,000.00			4,044,000.00
2001	4,144,000.00			4,144,000.00
2002	4,244,000.00			4,244,000.00
2003	4,344,000.00			4,344,000.00
2004	4,444,000.00			4,444,000.00
2005	4,544,000.00			4,544,000.00
2006	4,644,000.00			4,644,000.00
2007	4,744,000.00			4,744,000.00
2008	4,844,000.00			4,844,000.00
2009	4,944,000.00			4,944,000.00
2010	5,044,000.00			5,044,000.00
2011	5,144,000.00			5,144,000.00
2012	5,244,000.00			5,244,000.00
2013	5,344,000.00			5,344,000.00
2014	5,444,000.00			5,444,000.00
2015	5,544,000.00			5,544,000.00
2016	5,644,000.00			5,644,000.00
2017	5,744,000.00			5,744,000.00
2018	5,844,000.00			5,844,000.00
2019	5,944,000.00			5,944,000.00
2020	6,044,000.00			6,044,000.00
2021	6,144,000.00			6,144,000.00
2022	6,244,000.00			6,244,000.00
2023	6,344,000.00			6,344,000.00
2024	6,444,000.00			6,444,000.00
2025	6,544,000.00			6,544,000.00
2026	6,644,000.00			6,644,000.00
2027	6,744,000.00			6,744,000.00
2028	6,844,000.00			6,844,000.00
2029	6,944,000.00			6,944,000.00
2030	7,044,000.00			7,044,000.00
2031	7,144,000.00			7,144,000.00
2032	7,244,000.00			7,244,000.00
2033	7,344,000.00			7,344,000.00
2034	7,444,000.00			7,444,000.00
2035	7,544,000.00			7,544,000.00
2036	7,644,000.00			7,644,000.00
2037	7,744,000.00			7,744,000.00
2038	7,844,000.00			7,844,000.00
2039	7,944,000.00			7,944,000.00
2040	8,044,000.00			8,044,000.00
2041	8,144,000.00			8,144,000.00
2042	8,244,000.00			8,244,000.00
2043	8,344,000.00			8,344,000.00
2044	8,444,000.00			8,444,000.00
2045	8,544,000.00			8,544,000.00
2046	8,644,000.00			8,644,000.00
2047	8,744,000.00			8,744,000.00
2048	8,844,000.00			8,844,000.00
2049	8,944,000.00			8,944,000.00
2050	9,044,000.00			9,044,000.00
2051	9,144,000.00			9,144,000.00
2052	9,244,000.00			9,244,000.00
2053	9,344,000.00			9,344,000.00
2054	9,444,000.00			9,444,000.00
2055	9,544,000.00			9,544,000.00
2056	9,644,000.00			9,644,000.00
2057	9,744,000.00			9,744,000.00
2058	9,844,000.00			9,844,000.00
2059	9,944,000.00			9,944,000.00
2060	10,044,000.00			10,044,000.00
2061	10,144,000.00			10,144,000.00
2062	10,244,000.00			10,244,000.00
2063	10,344,000.00			10,344,000.00
2064	10,444,000.00			10,444,000.00
2065	10,544,000.00			10,544,000.00
2066	10,644,000.00			10,644,000.00
2067	10,744,000.00			10,744,000.00
2068	10,844,000.00			10,844,000.00
2069	10,944,000.00			10,944,000.00
2070	11,044,000.00			11,044,000.00
2071	11,144,000.00			11,144,000.00
2072	11,244,000.00			11,244,000.00
2073	11,344,000.00			11,344,000.00
2074	11,444,000.00			11,444,000.00
2075	11,544,000.00			11,544,000.00
2076	11,644,000.00			11,644,000.00
2077	11,744,000.00			11,744,000.00
2078	11,844,000.00			11,844,000.00
2079	11,944,000.00			11,944,000.00
2080	12,044,000.00			12,044,000.00
2081	12,144,000.00			12,144,000.00
2082	12,244,000.00			12,244,000.00
2083	12,344,000.00			12,344,000.00
2084	12,444,000.00			12,444,000.00
2085	12,544,000.00			12,544,000.00
2086	12,644,000.00			12,644,000.00
2087	12,744,000.00			12,744,000.00
2088	12,844,000.00			12,844,000.00
2089	12,944,000.00			12,944,000.00
2090	13,044,000.00			13,044,000.00
2091	13,144,000.00			13,144,000.00
2092	13,244,000.00			13,244,000.00
2093	13,344,000.00			13,344,000.00
2094	13,444,000.00			13,444,000.00
2095	13,544,000.00			13,544,000.00
2096	13,644,000.00			13,644,000.00
2097	13,744,000.00			13,744,000.00
2098	13,844,000.00			13,844,000.00
2099	13,944,000.00			13,944,000.00
2100	14,044,000.00			14,044,000.00

STATE OF MISSISSIPPI

STATE FUNDS ACCOUNTING BY MONTHS TO, 1991 AND TO DATE:

STATE FUND TYPE:	Current	Balance
	Amount	Available
1991 MAY 1991:		
1948 B-1	7,331	\$ 1,431,796
1948 B-2	6,314	864,000
1948 B-3	5,316	196,000
1948 B-4	6,314	488,000
1948 B-5	5,316	1,000,000
1948 UNAPPORTIONED		1,431,796

NOTE: THE STATE OF MISSISSIPPI HAS A TOTAL OF 1948 B-1, B-2, B-3, B-4, B-5 AND UNAPPORTIONED FUNDS. THESE FUNDS ARE USED TO FUND THE STATE'S GENERAL FUND. THE BALANCE AVAILABLE FOR THE STATE'S GENERAL FUND IS \$1,431,796. THE BALANCE AVAILABLE FOR THE STATE'S GENERAL FUND IS \$1,431,796.

STATE FUNDS ACCOUNTING BY MONTHS TO, 1991 AND TO DATE:

STATE FUND TYPE:	Current	Balance
	Amount	Available
1991 MAY 1991:		
1948 B-1	7,331	\$ 1,431,796
1948 B-2	6,314	864,000
1948 B-3	5,316	196,000
1948 B-4	6,314	488,000
1948 B-5	5,316	1,000,000
1948 UNAPPORTIONED		1,431,796

STATE FUNDS ACCOUNTING BY MONTHS TO, 1991 AND TO DATE:

STATE FUND TYPE:	Current	Balance
	Amount	Available
1991 MAY 1991:		
1948 B-1	7,331	\$ 1,431,796
1948 B-2	6,314	864,000
1948 B-3	5,316	196,000
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1948 B-5	5,316	1,000,000
1948 UNAPPORTIONED		1,431,796

NOTE: THE STATE OF MISSISSIPPI HAS A TOTAL OF 1948 B-1, B-2, B-3, B-4, B-5 AND UNAPPORTIONED FUNDS. THESE FUNDS ARE USED TO FUND THE STATE'S GENERAL FUND. THE BALANCE AVAILABLE FOR THE STATE'S GENERAL FUND IS \$1,431,796. THE BALANCE AVAILABLE FOR THE STATE'S GENERAL FUND IS \$1,431,796.

STATE FUNDS ACCOUNTING BY MONTHS TO, 1991 AND TO DATE:

STATE FUND TYPE:	Current	Balance
	Amount	Available
1991 MAY 1991:		
1948 B-1	7,331	\$ 1,431,796
1948 B-2	6,314	864,000
1948 B-3	5,316	196,000
1948 B-4	6,314	488,000
1948 B-5	5,316	1,000,000
1948 UNAPPORTIONED		1,431,796

NOTE: THE STATE OF MISSISSIPPI HAS A TOTAL OF 1948 B-1, B-2, B-3, B-4, B-5 AND UNAPPORTIONED FUNDS. THESE FUNDS ARE USED TO FUND THE STATE'S GENERAL FUND. THE BALANCE AVAILABLE FOR THE STATE'S GENERAL FUND IS \$1,431,796. THE BALANCE AVAILABLE FOR THE STATE'S GENERAL FUND IS \$1,431,796.

STATE FUNDS ACCOUNTING BY MONTHS TO, 1991 AND TO DATE:

STATE FUND TYPE:	Current	Balance
	Amount	Available
1991 MAY 1991:		
1948 B-1	7,331	\$ 1,431,796
1948 B-2	6,314	864,000
1948 B-3	5,316	196,000
1948 B-4	6,314	488,000
1948 B-5	5,316	1,000,000
1948 UNAPPORTIONED		1,431,796

STATE OF PENNSYLVANIA - BILLS AND RESOLUTIONS

HOUSE BILL 1000 - AN ACT TO AMEND THE ACT OF 1962 RELATIVE TO THE PENNSYLVANIA STATE COLLEGE OF PODIATRY, AND TO REPEAL THAT ACT.

ARTICLE I

Section 1. The act shall read as follows: (a) The act of 1962, relating to the Pennsylvania State College of Podiatry, and to repeal that act, is amended to read:

1. The act shall read as follows: (a) The act of 1962, relating to the Pennsylvania State College of Podiatry, and to repeal that act, is amended to read:

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ARTICLE II

Section 2. The act shall read as follows: (a) The act of 1962, relating to the Pennsylvania State College of Podiatry, and to repeal that act, is amended to read:

ARTICLE III

Section 3. The act shall read as follows: (a) The act of 1962, relating to the Pennsylvania State College of Podiatry, and to repeal that act, is amended to read:

Section 4. The act shall read as follows: (a) The act of 1962, relating to the Pennsylvania State College of Podiatry, and to repeal that act, is amended to read:

	1961	1962	1963-1964	1965
	Actual	Actual	Actual	Actual
Operating Expenses	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
Capital Expenses	500,000	500,000	500,000	500,000
Reserve Fund	500,000	500,000	500,000	500,000
Total	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000

NOTE TO FINANCIAL STATEMENTS

STATEMENTS OF INDIVIDUALS WILLIAMSON SUBMITTED FOR THE FOLLOWING PERIODS ENDING ON OCTOBER 31, 2001, WERE AS FOLLOWS:

	Revenue	Value	Revenue	Value
	Amount	Added	Amount	Added
OPERATING REVENUES	100,000.00	100,000.00	100,000.00	100,000.00
OPERATING EXPENSES				
Depreciation and				
amortization	1,100.00	1,100.00	1,100.00	1,100.00
Other	100,000.00	100,000.00	100,000.00	100,000.00
Operating Income	1,100.00	1,100.00	1,100.00	1,100.00

NOTE 15. CONTRIBUTED CAPITAL

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

	REVENUE	VALUE	REVENUE	VALUE
	Amount	Added	Amount	Added
PROPERTY				
Land	100,000.00	100,000.00	100,000.00	100,000.00
Buildings	100,000.00	100,000.00	100,000.00	100,000.00
Equipment	100,000.00	100,000.00	100,000.00	100,000.00
Other	100,000.00	100,000.00	100,000.00	100,000.00
Contributed				
capital	100,000.00	100,000.00	100,000.00	100,000.00

NOTE 16. PLAN OF HEALTH INSURANCE ON THE FOLLOWING BASIS:

Under the terms of various health insurance contracts, the following amounts are payable to the insured or to the beneficiary or to the estate of the insured or to the estate of the beneficiary:

At the end of the year, the following amounts are payable to the insured or to the beneficiary or to the estate of the insured or to the estate of the beneficiary:

At the end of the year, the following amounts are payable to the insured or to the beneficiary or to the estate of the insured or to the estate of the beneficiary:

At the end of the year, the following amounts are payable to the insured or to the beneficiary or to the estate of the insured or to the estate of the beneficiary:

At the end of the year, the following amounts are payable to the insured or to the beneficiary or to the estate of the insured or to the estate of the beneficiary:

At the end of the year, the following amounts are payable to the insured or to the beneficiary or to the estate of the insured or to the estate of the beneficiary:

At the end of the year, the following amounts are payable to the insured or to the beneficiary or to the estate of the insured or to the estate of the beneficiary:

NOTE 17. PLAN OF HEALTH INSURANCE ON THE FOLLOWING BASIS:

Under the terms of various health insurance contracts, the following amounts are payable to the insured or to the beneficiary or to the estate of the insured or to the estate of the beneficiary:

STATE OF TEXAS - FINANCIAL STATEMENTS

NOTE 13. FUNDING FOR SPECIAL REVENUE FUNDS

The following table details Specialized Revenues within a certain fund for the State Developmental Services Fund and its budget as allocated for the 20 - Year Term Revenues and Supplemental Funding Activity Base Funds. These funds are included in the special revenue fund type. A reconciliation of the actual, supplementary fund special revenue fund activity shall be included if both the combined statement of revenues, expenditures and changes in fund balances, all governmental fund types and expenditure from funds includes it. \$11,000.

	in previous	total for
	statements	statements
	\$1,000,000	\$1,000,000
Revenues	\$ 17,000,000	\$ 17,000,000
Expenditures	(16,000,000)	(16,000,000)
Change in fund balance	\$ 1,000,000	\$ 1,000,000
Reconciliation from other		
- fund assets	\$ 0	\$ 0
- operating revenues to	\$ 0	\$ 0
- operating revenues	\$ 0	\$ 0
- net	\$ 0	\$ 0
- noncapital items	\$ 0	\$ 0
- transfers to	\$ 0	\$ 0
- transfers from	\$ 0	\$ 0
- other	\$ 0	\$ 0
- total	\$ 0	\$ 0

	in previous	total for
	statements	statements
	\$1,000,000	\$1,000,000
Revenues	\$ 0	\$ 0
Expenditures	\$ 0	\$ 0
Change in fund balance	\$ 0	\$ 0
Reconciliation from other		
- fund assets	\$ 0	\$ 0
- operating revenues to	\$ 0	\$ 0
- operating revenues	\$ 0	\$ 0
- net	\$ 0	\$ 0
- noncapital items	\$ 0	\$ 0
- transfers to	\$ 0	\$ 0
- transfers from	\$ 0	\$ 0
- other	\$ 0	\$ 0
- total	\$ 0	\$ 0

NOTE 14. BUDGET FOR OTHER SERVICE FUNDS

The following table details Specialized Revenues within a certain fund for the State Developmental Services Fund and its budget as allocated for the 20 - Year Term Revenues and Supplemental Funding Activity Base Funds. These funds are included in the special revenue fund type. A reconciliation of the actual, supplementary fund special revenue fund activity shall be included if both the combined statement of revenues, expenditures and changes in fund balances, all governmental fund types and expenditure from funds includes it. \$11,000.

	in previous	total for
	statements	statements
	\$1,000,000	\$1,000,000
Revenues	\$ 4,000,000	\$ 4,000,000
Expenditures	(3,000,000)	(3,000,000)
Change in fund balance	\$ 1,000,000	\$ 1,000,000
Reconciliation from other		
- fund assets	\$ 0	\$ 0
- operating revenues to	\$ 0	\$ 0
- operating revenues	\$ 0	\$ 0
- net	\$ 0	\$ 0
- noncapital items	\$ 0	\$ 0
- transfers to	\$ 0	\$ 0
- transfers from	\$ 0	\$ 0
- other	\$ 0	\$ 0
- total	\$ 0	\$ 0

	in previous	total for
	statements	statements
	\$1,000,000	\$1,000,000
Revenues	\$ 0	\$ 0
Expenditures	\$ 0	\$ 0
Change in fund balance	\$ 0	\$ 0
Reconciliation from other		
- fund assets	\$ 0	\$ 0
- operating revenues to	\$ 0	\$ 0
- operating revenues	\$ 0	\$ 0
- net	\$ 0	\$ 0
- noncapital items	\$ 0	\$ 0
- transfers to	\$ 0	\$ 0
- transfers from	\$ 0	\$ 0
- other	\$ 0	\$ 0
- total	\$ 0	\$ 0

STATE OF MICHIGAN DEPARTMENT

Table 27. Fund Balances - Special Revenue Funds

Fund balances in this special revenue funds have been reserved and designated as follows as of June 30, 2015.

Fund/Category	General Fund Balance		Total
	Excess	Not Excess	
	RESERVED	NOT RESERVED	TOTAL
General Fund	\$ -	\$ -	\$ -
State	\$ -	\$ 9,085,000	\$ 9,085,000
County	-	-	-
City	-	\$ 14,000	\$ 14,000
Local Government	-	\$ 3,815,000	\$ 3,815,000
State	-	-	-
County	-	-	-
City	-	-	-
Local Government	-	-	-
State	\$ 14,000	-	\$ 14,000
County	-	-	-
City	\$ 11,000	-	\$ 11,000
Local Government	-	-	-
State	\$ 1,000	-	\$ 1,000
County	-	-	-
City	\$ 1,000	-	\$ 1,000
Local Government	-	-	-
State	\$ 4,000	-	\$ 4,000
County	-	-	-
City	-	-	-
Local Government	-	-	-

Fund/Category	Special Revenue Fund Balance		Total
	Excess	Not Excess	
	RESERVED	NOT RESERVED	TOTAL
General Fund	\$ -	\$ -	\$ -
State	\$ 190,000	-	\$ 190,000
County	\$ 1,000	-	\$ 1,000
City	-	\$ 14,000	\$ 14,000
Local Government	-	-	-
State	-	\$ 1,459,200	\$ 1,459,200
County	-	-	-
City	-	-	-
Local Government	-	-	-
State	\$ 11,000	-	\$ 11,000
County	-	-	-
City	-	-	-
Local Government	-	-	-
State	\$ 1,000	-	\$ 1,000
County	-	-	-
City	-	-	-
Local Government	-	-	-

Fund/Category	Special Revenue Fund Balance		Total
	Excess	Not Excess	
	RESERVED	NOT RESERVED	TOTAL
General Fund	\$ -	\$ -	\$ -
State	\$ 14,000	-	\$ 14,000
County	\$ 1,000	-	\$ 1,000
City	\$ 1,000	\$ 1,000	\$ 2,000
Local Government	-	-	-
State	\$ 1,000	-	\$ 1,000
County	-	-	-
City	-	-	-
Local Government	-	-	-
State	\$ 1,000	-	\$ 1,000
County	-	-	-
City	-	-	-
Local Government	-	-	-

NOTE TO FINANCIAL STATEMENTS

Note 14. Food equity - reserved and unexpended

Food equity has been reserved and designated for the following purposes as of October 31, 2015:

COLLEGE-BOUND
 Training activities
 Training for food participants -
 University Food Bank

Designated for staff activities related to
 University Food Bank

Food delivery
 Reimburse for
 inventory
 Operating food
 Special revenue food types

Revolving loans
 General food
 Special revenue food types
 Special programs food types

Revolving investments -
 (BIOFAC) program food types
 Nonprofit activities -
 General food
 Special revenue food types

Reserve -
 Special revenue food types
 Reimbursable activities -
 Reimbursable revenue funds

Revolving investments (not) participation -
 Reimbursable revenue funds

Note 15. Food equity - reserved and designated (continued)

Food delivery
 Reimbursable - designated for
 Reimbursable revenue funds
 Reimbursable revenue funds
 Special revenue food types
 Special programs food types

Revolving -
 General food
 Special revenue food types

Reimbursable activities -
 General food
 Special revenue food types
 Special programs food types

Revolving funds

Food delivery
 Reimbursable -
 Reimbursable revenue funds
 Special revenue funds
 Special programs

Designated for special investments

Note 16. Reimbursable funding services loan program

Reimbursable funding services loan program was a separate organization that provided services to state farms to buy and maintain income tax credits in a specific target area. These loans were made from the program established through grants from the U.S. Department of Housing and Urban Development Community Development Block Grant (CDBG) and CDBG-E. Community Development Program passed through California Department of Social Services and grants from the Supplemental Community Development (SCD).

0 124,474
 124,474
1,000,000
1,124,474

0 1,600,000
1,600,000

0 11,000,000
11,000,000

0 1,000,000
 1,000,000
1,000,000
1,000,000

0 4,100,000
 4,100,000
41,000
4,141,000

0 11,000,000
11,000,000

0 11,000,000
11,000,000

0 11,000,000
11,000,000

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FINANCIAL STATEMENTS OF INDIVIDUAL FIRMS

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GENERAL FUND

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

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

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

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
 LAKECHARLES, LOUISIANA
 GENERAL FUND

COMBINED BALANCE SHEET

October 31, 2001

With Comparative Totals For October 31, 2000

ASSETS	CITY General Fund	Parish General Fund
Cash	\$ 322,282	\$ 322,282
Investments	12,346,830	4,751,504
Accrued interest receivable	145,958	75,879
Bank receivable - delinquents	296,500	-
Allowance for uncollectible taxes	(286,000)	-
Accounts receivable	220,123	34,863
Due from other governmental agencies	28,247	782,563
Due from other funds	1,759,844	1,969,177
Due from component units	58,800	843
Other receivables	121,295	-
Inventory	1,425	-
TOTAL ASSETS	\$22,822,214	\$ 8,779,249
LIABILITIES AND FUND BALANCES		
LIABILITIES:		
Accounts payable and contract obligation	\$ 626,100	\$ 346,869
Accrued expenses	1,330,784	64,624
Other payables	119,425	-
Due to other governmental agencies	84,001	-
Due to other funds	652,451	47,183
Due to component units	-	13,873
Deferred revenues	782	-
Total liabilities	\$ 2,703,543	\$ 479,549
FUND BALANCES:		
Reserved for :		
Incomplete contracts	\$ 3,340	\$ 13,783
Reimburses	24,724	45,736
Inventory	1,425	-
Unreserved :		
Designated for:		
Contingencies/working capital	4,368,800	3,468,800
Capital expenditures	295,114	528,829
Subsequent year's expenditures	-	124,834
Capital expenditures in special revenue funds	-	1,378,821
Undesignated	8,420,849	3,988,186
Total fund balances	\$12,346,830	\$ 7,529,389
TOTAL liabilities and fund balances	\$12,822,214	\$ 8,779,249

See NOTES to Financial Statements.

Totals	
October 31, 2001	October 31, 2000
\$ 428,283	\$ 1,172,890
18,128,488	18,041,588
514,077	387,177
258,581	358,410
(258,581)	(258,410)
388,288	887,183
828,810	188,258
1,498,125	1,488,187
88,441	382,424
127,380	176,827
<u>1,625</u>	<u>1,820</u>
21,828,487	21,828,487
\$ 152,898	\$ 1,883,800
1,388,878	1,388,134
512,834	564,760
84,800	84,800
190,816	1,524,854
13,872	1,858,218
968	278,308
<u>2,340,886</u>	<u>2,340,886</u>
\$ 38,902	\$ 38,266
88,467	187,478
1,428	1,428
8,808,088	8,808,088
828,798	888,878
128,898	4,888,428
1,178,881	728,852
<u>8,338,855</u>	<u>8,838,858</u>
218,788,738	218,788,738
22,828,487	22,128,882

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
GENERAL FUND

COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
Year Ended October 31, 2003
With Comparative Totals for Year Ended October 31, 2002

	City	Parish
	General Fund	General Fund
Revenues:		
Taxes	\$ 7,980,516	\$ 4,877,818
Utility system payments in lieu of taxes	18,880,800	-
Licenses and permits	1,754,216	184,945
Intergovernmental	743,383	2,382,846
Charges for services	8,220,242	275,804
Fines and forfeits	1,882,157	14,880
Investment income	1,269,898	382,378
Miscellaneous	<u>2,728,824</u>	<u>288,824</u>
Total revenues	<u>\$ 34,788,836</u>	<u>\$ 8,322,631</u>
Expenditures:		
Current -		
General government	\$ 12,474,577	\$ 2,442,279
Public safety	21,652,463	882,616
Health and welfare	-	12,813
Storms and drainage	8,842,818	-
Culture and recreation	888,486	82,313
Conservation of natural resources	-	74,838
Economic development and assistance	29,257	22,476
Capital projects	-	82,313
Debt service -		
Principal	883,834	-
Interest	<u>2,354,328</u>	<u>-</u>
Total expenditures	<u>\$ 48,665,825</u>	<u>\$ 3,352,841</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (13,877,000)</u>	<u>\$ (5,030,210)</u>
Other financing sources (uses):		
Proceeds from sale of fixed assets	\$ 1,475	\$ 6,358
Transfers from other funds	19,582,465	747,316
Transfers to other funds	(8,888,075)	(2,484,284)
Transfers to component units	<u>-</u>	<u>(2,261,265)</u>
Total other financing sources (uses)	<u>\$ 10,665,865</u>	<u>\$ (1,991,875)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>\$ (3,211,135)</u>	<u>\$ (6,921,795)</u>
Fund balances, beginning	12,558,948	3,488,708
Residual equity transfers in	<u>-</u>	<u>-</u>
Fund balances, ending	<u>\$ 9,347,813</u>	<u>\$ (3,433,087)</u>
See NOTE to Financial Statements.		

<u>Totals</u>	
<u>October 31,</u> <u>2001</u>	<u>October 31,</u> <u>2000</u>
\$ 14,748,356	\$ 10,879,316
14,008,000	14,008,000
1,848,481	1,979,439
2,106,009	2,895,450
4,887,000	4,400,000
1,877,000	898,000
1,100,870	1,288,800
<u>1,878,488</u>	<u>1,857,251</u>
<u>\$ 18,169,673</u>	<u>\$ 11,134,616</u>
\$ 10,327,770	\$ 14,838,468
20,328,070	23,104,491
12,811	17,100
9,648,400	9,018,100
546,897	832,488
78,889	88,888
40,743	14,180
62,811	70,465
585,804	558,100
<u>1,124,308</u>	<u>1,288,216</u>
<u>\$ 18,817,908</u>	<u>\$ 13,128,962</u>
<u>\$ 18,818,700</u>	<u>\$ 13,088,100</u>
\$ 7,790	\$ 11,411
20,180,400	20,834,100
18,883,081	(20,844,800)
<u>11,287,341</u>	<u>11,288,291</u>
<u>\$ 10,431,298</u>	<u>\$ 9,137,794</u>
\$ 517,995	\$ 44,848,800
18,748,778	20,843,800
 	<u>253,468</u>
<u>\$ 18,266,773</u>	<u>\$ 18,848,778</u>

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

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET YEAR ENDED AND ACTUAL
YEAR ENDED OCTOBER 31, 2001
WITH COMPARATIVE BUDGET AMOUNTS FOR YEAR ENDED OCTOBER 31, 2000

	2000		Variance - (Unfavorable)	2001 Actual
	budget	actual		
Revenues:				
Taxes	\$ 7,830,100	\$ 7,900,100	\$ 70,000	\$ 7,980,700
Utility System payments (in lieu of taxes)	14,200,000	14,200,000	-	14,800,000
Licenses and permits	1,845,101	1,750,100	(95,001)	1,700,100
Intergovernmental	500,000	740,100	240,100	700,100
Charges for services	4,000,000	4,200,100	200,100	4,240,000
Fines and forfeits	870,000	1,000,100	130,100	800,000
Investment income	800,000	1,100,400	300,400	1,110,100
Miscellaneous	1,000,000	1,700,000	700,000	1,800,000
Total revenues	<u>\$ 21,245,201</u>	<u>\$ 22,700,800</u>	<u>\$ 1,455,600</u>	<u>\$ 22,500,800</u>
Expenditures:				
Current -				
General government	\$ 13,700,000	\$ 13,850,100	\$ 150,100	\$ 13,700,400
Public safety	20,000,000	21,000,400	1,000,400	20,000,000
Streets and drainage	10,000,000	9,000,000	(1,000,000)	9,000,000
Economic development and assistance	20,000	20,000	0	10,000
Culture and recreation	500,000	500,000	0	500,000
Other services	1,000,000	1,700,000	700,000	1,700,000
Total expenditures	<u>\$ 35,220,000</u>	<u>\$ 36,070,900</u>	<u>\$ 850,900</u>	<u>\$ 35,110,400</u>
Deficiency of revenues over expenditures	<u>\$ 14,000,000</u>	<u>\$ 14,000,000</u>	<u>\$ 14,000,000</u>	<u>\$ 14,000,000</u>
Other financing sources (uses):				
Proceeds from sale of fixed assets	\$ -	\$ 1,000	\$ 1,000	\$ 70,000
Transfers from other funds	10,000,000	10,000,000	0	10,000,000
Transfers to other funds	(10,000,000)	(10,000,000)	0	(10,000,000)
Total other financing sources (uses)	<u>\$ 0</u>	<u>\$ 1,000</u>	<u>\$ 1,000</u>	<u>\$ 70,000</u>

(in thousands)

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

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET (SNAP BASIS) AND ACTUAL (CONTINUED)
Year Ended October 31, 2001
With Comparative Actual Amounts for Year Ended October 31, 2000

	2001		Variance - Favorable Unfavorable	2000 Actual
	Budget	Actual		
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ 16,989,263	\$ (1,313,894)	\$ 18,303,157	\$ 16,989,893
Fund balance, beginning	5,989,263	12,559,859	6,570,596	15,875,596
Residual equity transfers in				251,858
Fund balance, ending	\$ 22,978,526	\$ 21,245,965	\$ 1,732,561	\$ 16,383,250

See Notes to Financial Statements.

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

STATEMENT OF REVENUES - BUDGET (MAYOR BAKER) AND ACTUAL
Year Ended October 31, 1993

	---Budget---	---Actual---	Variance - Favorable Unfavorable
Taxes -			
Ad valorem taxes	\$ 4,383,543	\$ 4,397,643	\$ 14,100
Interest and penalty on taxes	64,974	66,807	1,833
Franchise fees	1,388,828	1,478,248	89,420
Total taxes	\$ 5,737,345	\$ 5,942,708	\$ 205,363
Utilities System payments in lieu of taxes	\$14,280,880	\$14,280,880	\$-----
Licenses and permits -			
Occupational licenses	\$ 1,361,880	\$ 1,388,815	\$ 26,935
Liquor licenses	288,418	287,288	1,130
Other licenses and permits	208,822	278,965	70,143
Total licenses and permits	\$ 1,859,120	\$ 1,955,068	\$ 95,948
Intergovernmental -			
Beer taxes	\$ 218,808	\$ 213,498	\$ 5,310
Housing authority payments in lieu of taxes	47,430	53,678	6,248
Federal grants	257,883	456,814	198,931
Contributions from local governments	28,888	28,188	700
Total	\$ 533,009	\$ 752,178	\$ 219,169
Charges for services -			
General government costs billed to other funds	\$ 3,480,374	\$ 3,430,308	\$ 50,066
Filing fees	88,880	89,188	308
Traffic light maintenance	283,880	283,880	-
Market charges	48,880	58,842	9,962
Other charges for services	268,843	251,508	17,335
Total charges for services	\$ 4,119,867	\$ 4,113,726	\$ 6,141

(continued)

LAFAYETTE CITY-YEAR-END CONSOLIDATED COMMERCE
 LAFAYETTE, LOUISIANA
 GENERAL FUND - CITY OF LAFAYETTE

STATEMENT OF REVENUES - BUDGET (FISCAL BASIS) AND ACTUAL (ACCOUNTING)
 Year Ended October 31, 2001

	<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Disfavorable)</u>
Fines and Penalties :			
Court fines	\$ 238,880	\$ 1,062,152	\$ 823,272
Investment Income	\$ 382,326	\$ 1,448,498	\$ 1,066,172
Miscellaneous :			
oil and gas leases	\$ 857,877	\$ 1,558,291	\$ 700,414
other leases	58,854	58,328	526
other	185,280	188,262	2,982
Total miscellaneous	\$ 1,101,411	\$ 1,798,879	\$ 697,468
Total revenues	\$3,582,743	\$12,763,596	\$ 9,180,853

See Notes to Financial Statements.

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

STATEMENT OF EXPENDITURES - BUDGET (MAP BASIS) AND ACTUAL
Year Ended October 31, 2001

	Budget	Actual	Variance - Favorable (Disadvantage)
Elected Officials:			
City Council -			
Operating	\$ 1,880,120	\$ 961,581	\$ 139,539
President's Office -			
Operations	287,857	328,888	57,031
Chief Administration's Office	381,204	345,121	4,083
Business Manager	790,243	677,881	88,362
City Court	1,827,833	1,887,887	60,054
Legal Department	<u>838,923</u>	<u>682,680</u>	<u>151,243</u>
Total elected officials	\$ 5,307,140	\$ 4,886,879	\$ 520,261
 Office of Finance and Management	3,207,848	3,887,860	580,012
 Administrative Services Department	2,753,288	2,859,894	81,606
 Police Department	13,588,348	13,858,874	270,526
 Fire Department	9,868,838	9,783,780	85,058
 Department of Public Works	8,487,873	8,839,343	351,470
 Traffic and Transportation Department	1,838,388	1,820,388	18,000
 Community Development Department	868,734	881,758	13,024
 Planning, Zoning and Codes Department	453,383	629,818	176,435
 Civil Service	<u>327,921</u>	<u>287,828</u>	<u>40,093</u>
Total expenditures	<u>521,073,321</u>	<u>528,463,015</u>	<u>7,389,694</u>

See Notes to Financial Statements.

General Government	Function				
	Public Safety	Street and Sanitary	Economic Development and Assistance	Culture and Recreation	Other Services
\$ 941,105	\$ -	\$ -	\$ -	\$ -	\$ -
330,043	-	-	-	-	-
345,131	-	-	-	-	-
677,000	-	-	-	-	-
1,007,087	-	-	-	-	-
842,688	-	-	-	-	-
\$ 4,824,078	\$ -	\$ -	\$ -	\$ -	\$ -
4,148,178	-	-	-	-	3,747,378
3,438,494	-	-	-	-	-
-	18,070,078	-	-	-	-
-	8,780,789	-	-	-	-
-	-	8,328,043	-	-	-
-	-	1,428,195	-	-	-
303,885	-	-	39,387	108,686	-
628,918	-	-	-	-	-
387,826	-	-	-	-	-
632,078,187	221,433,583	22,048,628	22,287	288,886	63,782,178

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

STATEMENT OF OTHER FINANCING SOURCES (BOS) -
BUDGET (1999-2000) AND ACTUAL
Year Ended October 31, 2000

	Budget	Actual	Variance - Favorable (Unfavorable)
Other financing sources:			
Proceeds from sale of fixed assets	\$ -	\$ 3,635	\$ 3,635
Transfers from other funds -			
Parish General Fund	3,028,878	3,028,828	(49)
Hahn tax trust funds	12,184,968	12,507,845	312,877
Other special revenue funds	4,808,144	4,851,984	43,840
Total other financing sources	<u>17,021,990</u>	<u>17,388,657</u>	<u>366,667</u>
OTHER USES:			
Transfers to other funds -			
Parish General Fund	\$ 45,218	\$ -	\$ 45,218
Special revenue funds	2,875,259	4,595,184	1,719,925
Enterprise funds	529,125	374,762	(154,363)
Trust and agency funds	14,508	14,538	30
Total other uses	<u>3,464,410</u>	<u>4,984,484</u>	<u>1,519,074</u>
Total other financing sources (uses)	<u><u>13,557,580</u></u>	<u><u>12,404,173</u></u>	<u><u>1,153,407</u></u>

See Notes to Financial Statements.

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

DETAIL OF DEPARTMENTAL EXPENDITURES - BUDGET
BUDGET BASED AND ACTUAL
Year Ended October 31, 2001

	Budget	Actual	Variance - Favorable (Unfavorable)
Elected Officials:			
City Council -			
Personnel costs	\$ 348,798	\$ 342,943	\$ 5,855
Transportation	8,888	3,669	5,219
Materials and supplies	25,888	24,227	1,661
Telephone	28,000	24,423	3,577
Publications and recording	70,000	70,488	(488)
Travel and meetings	28,788	21,571	7,217
Printing and postage	24,000	23,295	705
Professional services	24,000	8,891	15,109
Uninsured losses	7,222	7,222	-
Professional fees	151,000	170,188	(19,188)
Council Reserve	104,404	-	104,404
Vehicle subsidy leases	14,000	13,884	116
Tourist promotion	8,700	7,778	922
Training	12,188	13,888	(1,700)
Other	13,800	8,890	4,910
Professional services	12,188	12,348	(160)
Total City Council	\$ 1,088,222	\$ 918,531	\$ 169,691
President's Office -			
Operations:			
Personnel costs	\$ 275,461	\$ 288,188	\$ (12,727)
Transportation	8,888	3,388	5,500
Expense allowance	8,888	3,888	5,000
Materials and supplies	6,888	8,788	(1,900)
Travel and meetings	14,800	7,388	7,412
Telephone	10,500	10,800	(300)
Printing and postage	8,100	4,975	3,125
Vehicle subsidy leases	6,422	8,800	(2,378)
Municipal fees	2,000	-	2,000
Contractual services	15,700	13,122	2,578
Tourist promotion	24,400	4,350	20,050
External appropriations	2,000	-	2,000
Other	11,222	8,222	3,000
	\$ 482,522	\$ 438,888	\$ 43,634

(Continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
GENERAL FUND - CITY OF LAFAYETTEDETAIL OF DEPARTMENTAL EXPENDITURES - HIGHWAY
(GARP BACDNO AND AGRUAL (CONTINUED))
Year ended October 31, 2001

	Budget	Actual	Variance - Favorable (Unfavorable)
Elected Officials (continued):			
President's Office (continued) -			
Chief Administrator's Office:			
Personnel cost	\$ 248,729	\$ 208,569	\$ (800)
Transportation	2,880	2,797	83
Materials and supplies	2,880	2,689	191
Travel and meetings	2,380	1,227	1,153
Telephones and utilities	2,280	2,277	3
Printing and postage	880	820	60
Municipal dues	280	-	280
Training	2,623	322	2,301
Vehicle subsidy leases	7,310	7,325	(15)
Contractual services	75,750	74,885	865
Other	1,380	132	1,248
	<u>\$ 351,281</u>	<u>\$ 345,321</u>	<u>\$ 5,960</u>
Substance Abuse:			
Personnel cost	\$ 541,940	\$ 471,740	\$ 70,200
Transportation	2,280	2,287	(7)
Materials and supplies	62,884	48,443	14,441
Travel and meetings	18,400	17,483	917
Telephones and utilities	23,175	22,222	953
Printing and postage	6,720	6,222	498
Contractual services	42,248	48,280	(6,032)
Maintenance	2,824	2,828	(4)
Training	7,280	5,353	1,927
Travel/entertainment relations	18,850	18,225	625
Vehicles	22,280	22,222	58
Vehicle subsidy leases	7,820	6,822	998
Equipment rental	2,100	1,827	273
Municipal dues	1,810	1,788	22
Community police	6,800	6,722	78
Other	10,200	8,212	1,988
	<u>\$ 776,241</u>	<u>\$ 677,851</u>	<u>\$ 98,390</u>
Total President's Office	\$ 1,127,522	\$ 1,023,172	\$ 104,350

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
GENERAL FUND - CITY OF LAFAYETTEDETAIL OF DEPARTMENTAL EXPENDITURES - BUDGET
(BASIC BASIS) AND ACTUAL (CONTINUED)
Year Ended October 31, 2003

	BUDGET	ACTUAL	Variance - Favorable (Unfavorable)
Elected Officials (continued):			
City Court -			
Operations:			
Personnel cost	\$ 1,845,000	\$ 1,814,800	\$ 30,200
Materials and supplies	34,322	32,568	1,754
Telephone and utilities	60,078	60,608	(530)
Maintenance	4,800	3,400	1,400
Contractual services	120,000	127,000	(700)
Printing and postage	13,000	10,877	2,123
Miscellaneous losses	0,000	0,000	-
Other	0,000	3,100	(3,100)
	<u>\$ 2,077,200</u>	<u>\$ 2,058,353</u>	<u>\$ 18,847</u>
City Marshal:			
Personnel cost	\$ 500,000	\$ 500,000	\$ -
Transportation	35,400	34,818	582
Telephone	0,000	4,000	(4,000)
Other	0,000	0,000	-
	<u>\$ 535,400</u>	<u>\$ 538,818</u>	<u>\$ (3,418)</u>
Total City Court	<u>\$ 2,612,600</u>	<u>\$ 2,597,171</u>	<u>\$ 15,429</u>
Legal Department:			
Personnel cost	\$ 123,400	\$ 123,100	\$ 300
Materials and supplies	0,000	0,000	0,000
Telephone	0,000	0,000	0,000
Professional services	70,000	70,000	-
Printing and binding	400	350	50
Legal fees	400,000	440,000	(40,000)
Other	32,600	0,700	31,900
Total Legal Department	<u>\$ 626,000</u>	<u>\$ 644,100</u>	<u>\$ (18,100)</u>
Total Elected Officials	\$ 3,238,600	\$ 3,241,271	\$ (2,671)

(Amount in thousands)

LAFAYETTE CITY-ENGLISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
GENERAL FUND - CITY OF LAFAYETTEDETAIL OF DEPARTMENTAL EXPENDITURES - BUDGET
(BUDGET DRAINED AND ACTUALS COMBINED)
Year Ended October 31, 1981

	Budget	Actual	Variance - Favorable (Disadvantage)
Office of Finance and Management:			
Associate Chief Administrator's Office -			
Personnel cost	\$ 170,870	\$ 171,204	\$ 334
Training	2,500	2,400	100
Materials and supplies	2,604	1,800	804
Telephone	2,500	2,471	29
Travel and meetings	0	0	0
Printing and postage	1,100	817	283
Vehicle subsidy/leases	0,000	6,000	6,000
Exam and licenses	1,700	1,410	290
Uninsured losses	0,000	0,000	-
Other	500	230	270
	<u>\$ 180,274</u>	<u>\$ 188,622</u>	<u>\$ 8,348</u>
Accounting -			
Personnel cost	\$ 644,400	\$ 641,600	\$ 2,800
Training	1,000	1,007	7
Materials and supplies	0,710	2,707	2,000
Telephone	10,000	10,000	0
Maintenance	100	0	100
Printing and postage	10,000	10,000	0
Contractual services	10,000	10,000	0
Other	0	100	100
	<u>\$ 676,210</u>	<u>\$ 675,314</u>	<u>\$ 896</u>
Budget Management -			
Personnel cost	\$ 200,000	\$ 200,000	\$ 0
Training	1,000	1,070	70
Materials and supplies	0,750	2,000	1,250
Telephone	0,150	0,000	150
Printing and postage	2,000	1,400	600
Maintenance	1,000	0	1,000
Other	100	100	0
	<u>\$ 205,000</u>	<u>\$ 204,470</u>	<u>\$ 530</u>

(Cont. from p. 1)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
GENERAL FUND - CITY OF LAFAYETTEDETAILS OF DEPARTMENTAL EXPENDITURES - BUDGET
(GRAF BASIS) AND ACTUAL (CONTINUED)
Year ended October 31, 2001

	Budget	Actual	Variance - Favorable Unfavorable
Office of Finance and Management (continued):			
Maintenance and Property Management -			
Personnel cost	\$ 348,900	\$ 350,958	\$ 20,058
Transportation	2,788	2,039	749
Training	2,348	-	2,348
Materials and supplies	8,088	8,088	-
Telephone	8,868	8,868	-
Printing and postage	13,158	13,079	79
Maintenance	588	235	353
Other	2,682	2,282	400
	<u>\$ 378,852</u>	<u>\$ 358,449</u>	<u>\$ 20,403</u>
General Accounts -			
Internal appropriations	\$ 231,220	\$ 228,888	\$ 2,332
Duplication costs	128,888	98,542	30,346
Professional services	78,221	38,779	39,442
Recurrent leases	488,888	324,828	164,060
Insurance and bonds	428,488	628,428	(200,000)
Uninsured losses	28,881	28,881	-
Education expense	88,888	13,888	75,000
Deer and license	27,224	27,224	-
Utilities - street lighting	1,188,888	1,078,721	1,117
Group insurance - retirement	128,888	128,888	-
Subs services - police and fire pension	2,782,888	2,742,224	40,664
Other	8,888	2,422	6,466
	<u>\$ 4,282,222</u>	<u>\$ 4,282,222</u>	<u>\$ -</u>
Total Office of Finance and Management	\$ 4,282,222	\$ 4,282,222	\$ -
Administrative Services Department:			
Director's Office -			
Personnel cost	\$ 128,888	\$ 128,888	\$ -
Training	2,888	2,888	-
Materials and supplies	8,888	8,888	-
Telephone	2,888	2,888	-
Travel and mileage	288	288	-
Printing and postage	1,221	128	1,093
Vehicle subsidy/lease	8,888	8,888	-
Uninsured losses	81,228	80,228	1,000
Other	1,222	721	501
	<u>\$ 182,222</u>	<u>\$ 182,222</u>	<u>\$ -</u>
	<u>\$ 4,464,444</u>	<u>\$ 4,464,444</u>	<u>\$ -</u>

(Total Issues)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
BUDGETAL YEAR - CITY OF LAFAYETTE

DETAIL OF DEPARTMENTAL EXPENDITURES - BUDGET
(GRAP BASIS) AND ACTUAL (CONTINUED)
Year ended October 31, 2001

	Budget	Actual	Variance - Favorable (Unfavorable)
Administrative Services			
Department (synonymous)			
Information Services -			
Personnel cost	\$ 1,195,841	\$ 1,070,841	\$ 125,000
Training	88,338	88,481	(143)
Materials and supplies	38,983	38,768	215
Telephone	78,848	78,488	(360)
Travel and meetings	385	385	-
Printing and postage	5,780	5,855	(75)
Professional services	158,354	158,565	(211)
Maintenance	78,943	78,438	505
Publications and rebinding	3,280	3,283	(3)
Other	1,287	1,371	(84)
	<u>\$ 1,821,506</u>	<u>\$ 1,828,126</u>	<u>\$ (6,620)</u>
Administrative Operations -			
Buses (synonymous)			
Personnel cost	\$ 328,888	\$ 328,888	\$ -
Materials and supplies	3,311	3,381	(70)
Telephone	4,388	4,378	10
Printing and postage	8,598	9,328	(730)
Training	870	877	(7)
Maintenance	1,398	1,898	(500)
Vehicle subsidy/lease	8,588	8,388	200
Other	1,318	881	437
	<u>\$ 388,488</u>	<u>\$ 388,488</u>	<u>\$ -</u>
Communications -			
Personnel cost	\$ 117,888	\$ 104,818	\$ 13,070
Transportation	4,588	4,588	-
Materials and supplies	3,118	3,517	(399)
Telephone	3,588	8,588	(5,000)
Printing and postage	1,818	888	930
Maintenance	1,888	7,817	(5,929)
Professional services	3,888	3,577	311
Other	2,877	2,888	(11)
	<u>\$ 148,888</u>	<u>\$ 134,888</u>	<u>\$ 14,000</u>
Total Administrative			
Operations	<u>\$ 488,888</u>	<u>\$ 488,888</u>	<u>\$ -</u>

Continued

LAFAYETTE CITY-SERIES CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
GENERAL FUND - CITY OF LAFAYETTEDETAIL OF DEPARTMENTAL EXPENDITURES - BUDGET
GRAND TOTALS AND ACTUAL (CONTINUED)
Year ended October 31, 2001

	Budget	Actual	Variance - Favorable (Unfavorable)
Administrative Services			
Department (function):			
Risk Management -			
Administration fees	\$ 482,222	\$ 478,474	\$ 3,748
Total Administrative Services Department	\$ 2,751,280	\$ 2,652,434	\$ 98,846
Police Department:			
Administration -			
Personnel cost	\$ 1,382,960	\$ 1,422,688	\$ 39,728
Materials and supplies	22,487	21,459	1,028
Miscellaneous	3,500	3,600	100
Julius services	180,000	180,000	-
Employed license	828,877	828,877	-
External appropriations	4,750	4,700	50
Contractual services	84,800	87,782	2,982
Uniforms	22,574	3,896	18,678
Travel and meetings	1,500	-	1,500
Other	28,281	3,288	24,993
	\$ 2,259,321	\$ 2,449,028	\$ 189,707
Patrol :			
Personnel cost	\$ 3,382,024	\$ 3,370,024	\$ 12,000
Uniforms	83,000	78,000	5,000
Materials and supplies	27,250	18,182	9,068
Other	3,362	2,978	384
	\$ 3,495,636	\$ 3,469,184	\$ 26,452
Services -			
Personnel cost	\$ 2,052,048	\$ 2,018,072	\$ 33,976
Uniforms	22,500	12,778	9,722
Training	50,000	53,280	3,280
Transportation	881,041	798,329	82,712
Materials and supplies	188,268	86,743	101,525
Telephone and utilities	276,000	249,328	26,672
Postage and printing	22,300	17,649	4,651
Miscellaneous	84,827	78,625	6,202
Professional services	28,000	22,200	5,800
External appropriations	104,994	504,893	(399,899)
Other	4,388	1,762	2,626
	\$ 2,978,848	\$ 2,948,584	\$ 30,264

(continued)

LAKEVIEW CITY-SERIES CONSOLIDATED GOVERNMENT
LAKEVIEW, LOUISIANA
GENERAL FUND - CITY OF LAKEVIEW

DETAIL OF DEPARTMENTAL EXPENDITURES - BUREAU
(BUDGET BASED AND ACTUAL (CONTINUED))
Year Ended October 31, 2001

	Budget	Actual	Variance - Favorable (Unfavorable)
Police Department (continued):			
Criminal Investigation -			
Personnel cost	\$ 1,803,263	\$ 1,789,822	\$ 134,441
Uniforms	28,808	28,213	595
Materials and supplies	28,188	28,113	75
Undercover investigation	42,508	28,908	13,600
Contractor's fees	82,808	81,778	1,030
Professional services	8,800	8,484	316
Vehicle standby license	68,788	68,888	(100)
Other	8,800	8,822	(22)
	<u>\$ 2,287,823</u>	<u>\$ 2,084,824</u>	<u>\$ 203,000</u>
Total Police Department	228,585,348	212,878,824	\$ 156,524
Fire Department:			
Administrative -			
Personnel cost	\$ 114,000	\$ 115,171	\$ (1,171)
Transportation	8,348	8,324	24
Materials and supplies	3,488	3,584	(96)
Travel and meetings	3,288	3,084	204
Printing and postage	3,288	3,344	(56)
Uninsured losses	118,878	118,878	-
Other	3,288	3,222	66
	<u>\$ 246,118</u>	<u>\$ 246,872</u>	<u>\$ (754)</u>
Emergency operations -			
Personnel cost	\$ 7,280,878	\$ 6,987,881	\$ 292,997
Transportation	288,808	281,821	6,987
Uniforms	80,808	80,125	683
Materials and supplies	47,808	48,877	(1,069)
Maintenance	34,808	33,204	1,604
Utilities	188,808	188,788	20
Professional services	28,800	28,858	(58)
Other	8,800	8,384	416
	<u>\$ 7,735,232</u>	<u>\$ 7,448,241</u>	<u>\$ 287,000</u>

Continued

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

DETAIL OF DEPARTMENTAL EXPENDITURES - DEPT 07
 (GAP BASIS) AND ACTUAL CONTINUED
 YEAR ENDED October 31, 2001

	Budget	Actual	Variance - Favorable (Unfavorable)
Fire Department (continued):			
Technical operations -			
Personnel cost	\$ 569,417	\$ 562,434	\$ 6,983
Training	23,600	25,638	(2,038)
Transportation	27,400	38,465	(11,065)
Materials and supplies	17,375	12,794	4,581
Maintenance	24,400	12,804	11,596
Telephone	69,800	47,878	21,922
Printing and postage	8,300	4,384	3,916
Tourist/Visitor relations	4,300	5,993	(1,693)
Professional services	3,400	3,545	(145)
Other	2,250	1,028	1,222
	<u>\$ 1,125,842</u>	<u>\$ 1,028,736</u>	<u>\$ 97,106</u>
Total Fire Department	\$ 1,125,842	\$ 1,028,736	\$ 97,106
Department of Public Works:			
Director's office -			
Personnel cost	\$ 186,877	\$ 189,584	\$ (2,707)
Vehicle safety issues	14,000	24,887	(10,887)
Materials and supplies	1,000	710	290
Telephone and utilities	24,744	27,800	(3,056)
Travel and meetings	2,200	2,283	(83)
Municipal dues	1,144	1,813	(669)
Printing and postage	500	270	230
Training	3,534	3,520	14
Maintenance	100	00	100
Uninsured losses	812,137	812,137	-
Other	300	300	-
	<u>\$ 1,200,944</u>	<u>\$ 1,020,824</u>	<u>\$ 180,120</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
GENERAL FUND - CITY OF LAFAYETTEDETAILS OF DEPARTMENTAL EXPENDITURES - REPORT
(BAPF BUDGET AND ACTUAL) (CONTINUED)
Year Ended October 31, 2000

	Budget	Actual	Variance - Favorable (Disadvantage)
Department of Public Works (continued):			
Operations -			
Administration:			
Personnel cost	\$ 504,583	\$ 506,113	\$ 1,530
Transportation	8,265	7,618	647
Materials and supplies	5,042	4,180	862
Travel and meetings	2,976	3,027	51
Telephone	28,488	41,188	(12,700)
Printing and postage	6,020	7,418	1,398
Maintenance	12,488	7,875	4,613
Contractual services	14,000	8,454	5,546
Training	589	555	34
Awards	265	255	10
Vehicle subsidy income	14,245	14,180	65
Other	1,223	898	325
	<u>\$ 608,582</u>	<u>\$ 630,618</u>	<u>\$ 22,036</u>
Debris:			
Personnel cost	\$ 2,284,571	\$ 2,873,744	\$ 589,173
Vehicle subsidy income	3,000	7,048	(4,048)
Uniforms	8,888	8,204	684
Transportation	187,260	403,290	(216,030)
Materials and supplies	24,389	89,880	65,491
Maintenance	58,546	23,157	35,389
Contractual services	148,088	543,488	(395,400)
Training	4,750	4,750	-
Telephone and utilities	7,000	6,827	1,173
Equipment rental	24,000	14,131	9,869
Other	3,688	3,512	1,176
	<u>\$ 2,824,620</u>	<u>\$ 3,970,475</u>	<u>\$ 1,145,855</u>
Engineering:			
Personnel costs	\$ 140,884	\$ 140,540	\$ 344
Uniforms	688	273	415
Transportation	4,880	3,828	1,052
Materials and supplies	1,120	821	299
Printing and postage	240	78	162
Maintenance	4,580	3,184	1,396
Other	444	328	116
	<u>\$ 148,836</u>	<u>\$ 148,342</u>	<u>\$ 494</u>

(continued)

LAFAYETTE CITY-WAIVER CONSOLIDATED GOVERNMENT
LAKEVIEW, LOUISIANA
GENERAL FUND - CITY OF LAFAYETTE

DETAIL OF DEPARTMENTAL EXPENDITURES - BUDGET
(MAY BE SPLIT AND TOTAL CONTINUED)
Year Ended October 31, 2002

	Budget	Actual	Variance - Favorable (Disadvantage)
Department of Public Works (continued):			
Operations (continued) -			
Streets/Highways:			
Personnel cost	\$ 3,676,106	\$ 3,624,346	\$ 51,760
Uniforms	8,504	8,571	67
Transportation	426,448	473,349	47,800
Materials and supplies	179,598	177,848	1,750
Maintenance	28,743	28,763	20
Contractual services	154,558	154,773	215
Training	3,515	3,138	377
Miscellaneous appropriations	28,712	28,764	52
Utilities	38,000	37,972	28
Rent	1,424	1,377	47
Other	4,542	4,488	54
	<u>\$ 4,223,135</u>	<u>\$ 4,209,582</u>	<u>\$ 13,553</u>
Total Operations	<u>\$ 4,223,135</u>	<u>\$ 4,209,582</u>	<u>\$ 13,553</u>
Facility Maintenance -			
Personnel cost	\$ 193,858	\$ 182,000	\$ 11,858
Materials and supplies	188,278	132,423	55,855
Telephone and utilities	126,287	122,217	4,070
Maintenance	182,818	131,414	51,404
Transportation	11,376	11,887	(511)
Contractual services	114,348	79,577	34,771
Uniforms	1,463	1,827	(364)
Printing and postage	198	188	10
Other	1,828	843	985
	<u>\$ 1,113,402</u>	<u>\$ 824,828</u>	<u>\$ 288,574</u>
Total Department of Public Works	<u>\$ 5,336,537</u>	<u>\$ 5,034,410</u>	<u>\$ 302,127</u>

(continued)

MONROE CITY-FRISER CONSOLIDATED GOVERNMENT
LAKEVIEW, LOUISIANA
GENERAL FUND - CITY OF LAKEVIEW

DETAIL OF DEPARTMENTAL EXPENDITURES - BUDGET
GRAN BASIS; AND ACTUAL (CONTINUED)
Year ended October 31, 2001

	Budget	Actual	Variance - Favorable (Unfavorable)
Traffic and Transportation Department:			
Personnel cost	\$ 1,188,800	\$ 1,284,267	\$ 95,467
Training	3,648	3,229	419
Transportation	80,268	88,883	8,615
Materials and supplies	15,875	14,254	1,621
Telephone and utilities	286,272	282,617	3,655
Printing and postage	4,200	4,249	49
Uniforms	1,800	1,822	22
Maintenance	4,280	3,710	570
Contractual services	8,280	8,483	203
Business loans	371,520	371,520	-
Travel and motels	2,400	2,238	162
Vehicle subsidy loans	14,000	14,282	282
Other	4,281	4,218	63
Total Traffic and Transportation Department	\$ 2,126,264	\$ 2,829,295	\$ 703,031
Community Development Department:			
ADMINISTRATION -			
Personnel cost	\$ 198,831	\$ 217,383	\$ 18,552
Materials and supplies	813	624	189
Telephone	2,267	2,484	217
Vehicle subsidy loans	6,200	6,200	-
External appropriations	281,717	281,223	494
Business loans	37,278	37,278	-
Contractual services	219,200	218,283	917
Other	837	818	19
\$ 615,253	\$ 613,826	\$ 1,427	
Service Center -			
Personnel cost	\$ 173,208	\$ 247,144	\$ 73,936
Transportation	4,400	4,774	374
Materials and supplies	5,808	5,654	154
Telephone and utilities	34,433	34,848	415
Printing and postage	3,488	3,624	136
Maintenance	3,878	3,658	220
Contractual services	4,278	4,268	10
Tourist/customer relations	8,200	8,838	638
Other	758	688	87
\$ 223,654	\$ 318,584	\$ 94,930	

(continued)

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

DETAILS OF ENVIRONMENTAL EXPENDITURES - FERRY
(GAAP BASIS) AND ACTUAL COSTS/FEE
Year Ended October 31, 2001

	<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable Unfavorable</u>
Community Development Department			
(continued)			
Government and Business			
 Regional Planning -			
Personnel cost	\$ 18,576	\$ 18,548	\$ 28
Materials and supplies	438	7	431
Postage and printing	178	141	38
Other	562	575	(13)
	<u>\$ 19,752</u>	<u>\$ 19,271</u>	<u>\$ 481</u>
Total Community Development			
Department	<u>\$ 19,752</u>	<u>\$ 19,271</u>	<u>\$ 481</u>
Planning, Zoning and Codes Department:			
 Planning and Zoning -			
Personnel cost	\$ 458,546	\$ 460,088	\$ (1,542)
Transportation	2,788	2,677	111
Materials and supplies	12,288	18,798	(6,510)
Telephone	18,288	18,288	-
Postage and printing	12,888	12,888	-
Travel and meetings	2,388	2,888	(500)
Uninsured losses	25,088	25,088	-
Vehicle subsidy losses	28,088	28,088	-
Contractual services	48,078	42,428	5,650
Publication and reproduction	28,088	28,088	-
Miscellaneous	888	-	888
Fuel and lubrication	2,088	2,888	(800)
Maintenance	2,088	227	1,861
Other	2,088	1	2,087
	<u>\$ 622,288</u>	<u>\$ 622,288</u>	<u>\$ -</u>
Total Planning, Zoning and			
Codes Department	<u>\$ 622,288</u>	<u>\$ 622,288</u>	<u>\$ -</u>

(continued)

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

DETAIL OF DEPARTMENTAL EXPENDITURES - BUDGET
(BAAF BASIS) AND ACTUAL (CONTINUED)
Year Ended October 31, 2003

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable <u>(Unfavorable)</u>
Municipal Civil Service:			
Personnel cost	\$ 270,878	\$ 268,204	\$ 2,674
Materials and supplies	3,615	1,885	1,730
Telephone	3,425	3,129	306
Travel and meetings	508	483	25
Printing and postage	4,708	3,759	949
Publications and recording	17,225	16,198	1,027
Contractual services	1,483	1,483	-
Legal fees	14,147	15,113	(966)
Training	6,908	3,180	3,728
Vehicle subsidy losses	6,908	6,899	9
Uninsured losses	-	-	-
Other	<u>1,362</u>	<u>1,330</u>	32
Total Municipal Civil Service	<u>\$ 337,533</u>	<u>\$ 337,525</u>	<u>\$ 8</u>
Total expenditures	<u>\$3,377,528</u>	<u>\$3,455,425</u>	<u>\$-77,897</u>

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

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET (MAYOR BASIS) AND ACTUAL
Year Ended October 31, 2001
With Comparative Actual Amounts For Year Ended October 31, 2000

	Budget
Revenues:	
Taxes	\$ 4,100,004
Licenses and permits	304,600
Intragovernmental	3,427,004
Charges for services	387,000
Fines and forfeits	24,000
Investment income	174,000
Miscellaneous	187,000
Total revenues	\$ 8,325,608
Expenditures:	
Current -	
General government	\$ 2,120,004
Public safety	783,400
Storms and drainage	20,000
Health and welfare	14,000
Culture and recreation	55,000
Conservation of natural resources	80,700
Economic development and assistance	20,470
Capital projects	281,000
Total expenditures	\$ 4,883,574
Excess of revenues over expenditures	\$ 3,442,034
Other financing sources (uses):	
Proceeds from sale of property	\$ -
Transfers from other funds	45,518
Transfers to other funds	(5,346,578)
Transfers to component units	(1,282,518)
Total other financing sources (uses)	\$ (6,583,578)
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ (3,141,544)
Fund balance, beginning	1,311,303
Fund balance, ending	\$ (1,829,241)

See Notes to Financial Statements.

2001		Variance -	2000
Actual	Favorable (Unfavorable)	Actual	
\$ 0,000,000	\$ 0	\$ 0,000,000	
100,000	100,000	100,000	
1,000,000	100,000	1,100,000	
500,000	100,000	600,000	
20,000	(2,000)	-	
300,000	500,000	800,000	
<u>300,000</u>	<u>800,000</u>	<u>300,000</u>	
<u>\$ 0,000,000</u>	<u>\$ 1,000,000</u>	<u>\$ 0,000,000</u>	
\$ 0,000,000	\$ 0	\$ 0,000,000	
000,000	70,000	500,000	
-	00,000	00	
10,000	1,000	10,000	
50,000	000	00,000	
70,000	0,000	00,000	
10,000	-	10,000	
<u>00,000</u>	<u>100,000</u>	<u>00,000</u>	
<u>\$ 0,000,000</u>	<u>\$ 100,000</u>	<u>\$ 0,000,000</u>	
\$ 0,000,000	\$ 0	\$ 0	
000,000	000,000	000,000	
(0,000,000)	1,000,000	(0,000,000)	
<u>(0,000,000)</u>	<u>100,000</u>	<u>(0,000,000)</u>	
<u>\$0,000,000</u>	<u>\$0,000,000</u>	<u>\$0,000,000</u>	
\$ 0,000,000	\$ 0,000,000	\$ 0,000,000	
<u>0,000,000</u>	<u>0,000,000</u>	<u>0,000,000</u>	
<u>\$ 0,000,000</u>	<u>\$ 0,000,000</u>	<u>\$ 0,000,000</u>	

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

STATEMENT OF REVENUES -
 BUDGET (FISCAL YEAR) AND ACTUAL
 YEAR ENDED DECEMBER 31, 2000

	Budget	Actual	Variance - Favorable (Unfavorable)
Taxes -			
Ad valorem	\$ 3,008,483	\$ 3,047,645	\$ 39,162
Sales and use tax	4,404,000	5,056,396	652,396
24 fire insurance rebate	360,328	360,328	-
Substantive fees	88,800	188,737	100,937
	<u>\$ 8,331,581</u>	<u>\$ 8,813,086</u>	<u>\$ 481,505</u>
Licenses and permits - occupational licenses	\$ 216,500	\$ 198,485	\$ (18,015)
Intergovernmental -			
State revenue sharing	\$ 138,000	\$ 115,400	\$ (22,600)
State shared revenues -			
Barge race track fees	1,000	2,400	13,600
Severance tax	765,000	765,300	3,300
Beer tax	34,000	48,000	14,000
State grants	60,000	31,400	(28,600)
Contributions from local governments	302,000	460,400	158,400
	<u>\$ 3,822,000</u>	<u>\$ 4,382,800</u>	<u>\$ 560,800</u>
Charges for services -			
District Courtship attainment fees	\$ 48,000	\$ 38,200	\$ (9,800)
Operation registration Administrative fees	38,000	8,700	(29,300)
	<u>\$ 86,000</u>	<u>\$ 46,900</u>	<u>\$ (39,100)</u>
Fines and forfeits - City Court fines	\$ 22,000	\$ 28,800	\$ 6,800
Investment income	\$ 178,000	\$ 362,100	\$ 184,100
Miscellaneous -			
Bonds and royalties	\$ 178,000	\$ 246,400	\$ 68,400
Other	5,000	16	(15,984)
	<u>\$ 183,000</u>	<u>\$ 266,400</u>	<u>\$ 82,416</u>
Total revenues	<u>\$ 9,233,482</u>	<u>\$ 9,338,827</u>	<u>\$ 105,345</u>

See Notes to Financial Statements.

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

STATEMENT OF DEPARTMENTAL EXPENDITURES BY FUNCTION
Year Ended October 31, 2001

	General GOVERNMENT	Public SALES	Health and Welfare
OFFICE of Finance and Management	\$ 483,813	\$ 93,834	\$ 15,813
Classified Officials:			
District Courts -			
Judges	179,877	-	-
Misdemeanor Probation Program	80,709	-	-
Family Court	268,818	-	-
District Attorney	634,679	-	-
Justices of the Peace and Constables	299,180	-	-
Registrar of Voters	193,998	-	-
Fire Department	-	587,680	-
Parks and Recreation Department	-	-	-
Community Development Department	57,183	-	-
Others	-	-	-
	<u>\$ 2,343,379</u>	<u>\$ 681,514</u>	<u>\$ 15,813</u>

See Notes to Financial Statements.

Culture and Recreation	Conservation of Natural Resources	Economic Development and Assistance	Capital Projects	Total
\$ -	\$ -	\$ 16,476	\$ -	\$ 164,375
-	-	-	-	779,877
-	-	-	-	88,790
-	-	-	-	248,856
-	-	-	-	428,871
-	-	-	-	189,387
-	-	-	-	188,084
-	-	-	-	587,680
55,321	-	-	62,121	137,422
-	-	-	-	27,382
-	78,633	-	-	78,829
<u>\$ 55,321</u>	<u>\$ 78,633</u>	<u>\$ 16,476</u>	<u>\$ 62,121</u>	<u>\$ 3,362,882</u>

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

DETAIL OF DEPARTMENTAL EXPENDITURES -
 BUDGET (FUND BASIS) AND ACTUAL
 Year Ended October 31, 2001

	Budget	Actual	Variance - Favorable Unfavorable
Office of Finance and Management:			
General Accounts:			
General government:			
Books and subscriptions	\$ 14,000	\$ 14,000	\$ -
Publication and recordation	79,000	79,999	2,321
Printing and binding	2,000	2,000	2,781
Charges for collection	80,000	80,781	(7,861)
External appropriations	88,700	88,700	-
Group insurance	24,100	24,100	-
Election expense	58,000	48,048	1,000
Contractual services	20,000	20,000	0
Accrued loans	104,000	104,000	8,872
Other	82,000	2,000	80,100
Public safety:			
National Guard	1,200	1,200	-
Civil Defense	58,000	47,001	6,309
Contractual services - sheriff	44,000	43,000	2,000
Health and welfare:			
Parish Service Officer	18,000	12,000	1,170
Economic development and assistance:			
EED - Economic Development	16,435	16,435	-
Total Office of Finance and Management	\$ 682,000	\$ 608,435	\$ 74,782
Elected Officials:			
District Courts -			
Judges:			
General government -			
Personnel costs	\$ 227,000	\$ 227,000	\$ 0,000
Contractual services	204,120	240,120	8,800
Repairs and maintenance	000	-	000
Printing and publication	2,000	200	2,000
Insurance	2,100	2,100	-
	\$ 435,220	\$ 709,520	\$ 28,200
Highmaster Production Program:			
General government -			
Personnel costs	\$ 142,000	\$ 68,700	\$ 82,700

(cont'd next)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
GENERAL FUND - LAFAYETTE PARISHDETAIL OF DEPARTMENTAL EXPENDITURES -
BUDGET (BAND BASIS) AND ACTUAL (CONTINUED)
Year Ended October 31, 2000

	Budget	Actual	Variance - Favorable (Unfavorable)
Elected Officials (continued):			
District Courts (continued) -			
Family Court:			
General government -			
personnel costs	\$ 319,283	\$ 319,516	\$ 233
Total District Courts	\$ 3,267,179	\$ 3,336,183	\$ 68,904
District Attorney -			
General government:			
personnel costs	\$ 509,504	\$ 503,408	\$ 6,096
Travel	23,480	23,362	118
Vehicle subsidy leases	7,813	7,311	502
Insurance	5,873	16,938	11,065
Total	\$ 546,470	\$ 549,019	\$ 2,549
Justices of the Peace and Constables -			
General government:			
Personnel costs	\$ 100,988	\$ 104,517	\$ 3,529
Training	7,888	4,300	3,588
Supplies and materials	508	468	40
Total	\$ 110,384	\$ 113,285	\$ 2,901
Registers of Voters -			
General government:			
Personnel costs	\$ 79,400	\$ 79,348	\$ 52
Telephones	4,914	3,769	1,145
Vehicle subsidy leases	5,348	5,348	-
Supplies and materials	3,408	3,538	130
Equipment purchases	3,808	3,837	29
Other	38,208	33,185	5,023
Total	\$ 137,106	\$ 133,065	\$ 4,041
Total Elected Officials	\$ 3,143,489	\$ 3,333,145	\$ 189,656

(continued)

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

DETAIL OF DEPARTMENTAL EXPENDITURES -
BUDGET (HARP BASIS) AND ACTUAL (CONTINUED)
Year Ended October 31, 2001

	<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
Fire Department:			
Fire protection -			
Public safety:			
Transportation	\$ 5,000	\$ 481	\$ 4,519
24 fire insurance rebate -			
Million	24,874	24,874	-
Judice	21,472	21,471	1
Carriere	20,185	20,185	-
Ison	7,291	7,291	-
Scott	20,487	20,487	-
Broussard	22,225	22,225	-
Youngville	22,260	22,260	-
Grants and appropriations -			
Million	28,000	28,000	-
Judice	42,288	41,588	7,700
Carriere	20,000	20,000	-
Ison	20,000	20,000	-
Scott	42,275	24,880	17,395
Broussard	20,000	20,000	-
Youngville	20,000	20,000	-
Power plant	4,000	4,000	-
Fire truck assistance	129,996	129,996	-
Volunteer firefighting equipment	120,000	82,000	38,000
Total Fire Department	\$ 522,214	\$ 382,222	\$ 140,002
Department of Public Works:			
Capital Improvements/Projects -			
Capital projects	\$ 152,000	\$ -	\$ 152,000
Operations -			
Capital projects	\$ 92,780	\$ -	\$ 92,780
Total Department of Public Works	\$ 244,780	\$ -	\$ 244,780
Traffic and Transportation Department:			
Parking -			
Streets and drainage:			
Capital projects	\$ 22,000	\$ -	\$ 22,000

Grand Total

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

DETAILS OF DEPARTMENTAL EXPENDITURES -
BUDGET (BAAF SERIES) AND ACTUAL (COMBINED)
Year Ended October 31, 2011

	<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
Parks and Recreation Department:			
Operations and Maintenance -			
Current:			
Culture and recreation -			
Equipment purchases	\$ 4,515	\$ 4,504	\$ -
Repairs and maintenance	20,380	20,380	185
Supplies	28,000	28,000	-
Shed/difficulties/gravel	7,890	7,890	-
Capital projects	<u>103,825</u>	<u>82,314</u>	<u>21,511</u>
Total Parks and Recreation Department	<u>\$ 186,610</u>	<u>\$ 137,478</u>	<u>\$ 49,132</u>
Community Development Department:			
Federal Programs Administration -			
General government:			
Personnel costs	\$ 25,500	\$ 24,897	\$ 603
Travel and transportation	718	718	-
Supplies and materials	500	504	294
Telephone and utilities	500	400	1,000
Contractual services	148	159	3
Other	<u>1,218</u>	<u>924</u>	<u>294</u>
Total Community Development Department	<u>\$ 28,184</u>	<u>\$ 23,182</u>	<u>\$ 5,002</u>
Others:			
County Agent -			
Conservation of natural resources			
Personnel costs	\$ 4,300	\$ 4,474	\$ 174
Transportation	3,000	1,971	1,129
Telephone	8,000	1,033	6,967
Repairs and maintenance	2,000	2,000	100
Materials and supplies	2,000	1,900	100
Office expenses	3,400	3,300	100
Contractual services	8,000	8,200	200
External appropriation	52,000	51,700	300
Other	<u>1,300</u>	<u>1,500</u>	<u>200</u>
Total Others	<u>\$ 82,700</u>	<u>\$ 78,878</u>	<u>\$ 3,822</u>
Total expenditures	<u>\$ 4,663,140</u>	<u>\$ 4,150,644</u>	<u>\$ 512,496</u>

exhibit G-12

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

STATEMENT OF OTHER FINANCING SOURCES (2005) -
BUDGET (2004) BARRIS AND ACTUAL
Year Ended October 31, 2004

	<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
Other financing sources:			
Transfers from other funds -			
City General Fund	\$ 45,000	\$ -	\$ (45,000)
Special revenue funds	100	867,736	867,636
Proceeds from the sale of fixed assets	-	8,188	8,188
Total other financing sources	\$ 45,100	\$ 875,924	\$ 828,924
Other financing uses:			
Transfers to other funds -			
City General Fund	\$ 3,326,874	\$ 3,326,834	\$ (40)
Special revenue funds	1,833,840	857,688	1,976,152
Debt service funds	238,185	217,548	20,637
Enterprise funds	58,523	8,622	49,901
Transfers to component units	\$ 3,144,579	\$ 3,894,894	\$ 749,315
Total other financing uses	\$ 6,568,901	\$ 6,325,326	\$ 243,575
Total other financing sources (uses)	\$ 6,523,799	\$ 5,499,600	\$ 1,024,199

See Notes to Financial Statements.

SPECIAL REVENUE FUNDS

FUND - FACILITY OR PROGRAM/FUNDING SOURCE

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

CITY PARK AND VIKING NATIONAL GOLF COURSE - Two City-owned golf courses/user fees.

RECREATION REVENUE AND CITY CENTER FUND - A municipal auditorium and convention center/user fees and General Fund appropriations.

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

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

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

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

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

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

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

1983 SALES TAX TRUST FUND - Collection of sales and use tax and its subsequent disbursement in accordance with the sales tax dedications/1% sales and use tax.

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

FEDERAL REVENUE SERVICE/UNDEVELOPED PROPERTY FUND - A program to handle money obtained from sales of undeveloped property/proceeds from sales of undeveloped property.

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

LA PLACE AND CERRILLAS IMPROV FUND - Provide for specific improvements as outlined in the grant/Federal grant.

1988 PROJECT GRANT FUND - A program to provide funds for drug abuse resistance education/state grant.

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

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

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

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

SPECIAL REVENUE FUNDS (CONTINUED)

TYPE - FACILITY OR PROGRAM/FUNDING SOURCE

- LABORATORY PRINTS PHOTOC LIBRARY** - operations and maintenance of the library/property tax levy.
- COURTHOUSE AND JAIL MAINTENANCE FUND** - Maintenance of the buildings and grounds of the courthouse, annex, and parking garage/property tax levy.
- JUVENILE DETENTION HOME MAINTENANCE FUND** - Operations and maintenance of a detention home for juveniles offenders/property tax levy and charges for services provided.
- HEALTH UNIT MAINTENANCE FUND** - Lafayette Parish's share of the Health Unit's operations as administered by the State of Louisiana, Department of Health and Hospitals/property tax levy.
- SEA HOSPITAL BUILDING FUND** - Operations and maintenance of the building which houses health and service organizations/rent.
- SECTION 8 HOUSING FUND** - Provide rental assistance to low income persons/Federal grant.
- JTPA INCENTIVE GRANT FUND** - Operations of the job training program/Federal grant (state administered).
- CORCORAN'S SYSTEMS FUND** - Operations of the coroner's office/fees and charges for services.
- FEMA GRANTS** - Provide metropolitan planning services and conduct comprehensive reviews of transportation infrastructure needs/Federal grants (state administered) and General Fund appropriations.
- FTA GRANTS** - Study transit services to promote tourism by improving mobility of tourists and accessibility of tourism attractions and provide planning services/Federal grant and General Fund appropriations.
- JTPA HELPERS-TO-HOME-GRANTS** - Provide welfare recipients with job placement services, transitional employment, and job retention and support services necessary for long-term unsubsidized employment./Federal grant (state administered) and state grant.
- HEALTH TRAVEL STUDY** - Conduct a short range transportation planning study./Federal grant.
- METROCODE** - Operations of the Acadian Metropolitan Code Authority which ceased to function as an autonomous body and became a subordinate department of the Consolidated Government in June 1996 when consolidation became effective/permits and charges for services provided.
- DRUG COURT TREATMENT PROGRAM** - Provide for operations of the drug court/state grant.
- DRUG-ADDICTION RECOVERY CENTER INPATIENT** - Provide for the startup and subsequent operation and maintenance of an in-patient and out-patient drug treatment facility/state grant.
- DOC - D.A. PROBATION DEPARTMENT GRANT** - Provide treatment services for Federal defendants and offenders/Federal vendor contract.
- ADDICTION RECOVERY CENTER NON-GRANT** - Provide for services not covered by grants/charges for services.
- CRIMINAL JUSTICE SUPPORT SERVICES** - A program to provide for community service and rehab education classes ordered by the courts/charges for services and General Fund appropriations.
- DRUG COURT NON-GRANT** - To account for fees charged to parolees for services provided by the drug court/charges for services.
- DRUG COURT CAP IMPLEMENTATION GRANT** - Provide for the startup of a drug court./Federal grant.

SPECIAL REVENUE FUNDS (CONTINUED)

FUND -- FACILITY OR PROGRAM/ACTIVITY SOURCE

STATE MARIJUANA SEIZURE/PROCEEDS FUND - A program to handle money obtained from sales of seized property/proceeds from sales of seized property.

LPTFA - FIVE YEAR RESERVE FUND - To account for loans issued to direct side leaseholders with Lafayette Public Trust Financing Authority (LPTFA) appropriations and the subsequent repayment/LPTFA appropriations and interest revenue from loans receivable.

NEIGHBORHOOD HOUSING SERVICES (NHS) FUND - To account for loans originally made by Neighborhood Housing Services, Inc. (NHSI) with C.F.D.C. and H.O.H.E. funds provided by Lafayette Consolidated Government. NHS ceased operations during the fiscal year and Lafayette Consolidated Government took over the servicing of these loans.

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

SARASOTA CITY-CHIEF CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
ALL SPECIAL REVENUE FUNDS

COMBINED BALANCE SHEET
October 31, 2001
with comparative totals for October 31, 2000

ACCOUNT	Restoration and Parks Fund		City Park	Woods	Boysen
	Fund	Charged	Charged	Charged	Performing Arts Center
Cash	\$ 180	\$ 2,862	\$ 2,244	\$ 154,336	
Receivables	-	79,495	185,370	-	
Accrued interest receivable	-	1,268	1,834	-	
Loans receivable	-	-	-	-	
Allowance for doubtful accounts	-	-	-	-	
Taxes receivable - delinquent	47,223	-	-	-	
Allowance for uncollectible taxes	(47,223)	-	-	-	
Investments, at cost	-	-	-	-	
Receivable Intangible	20,072	-	-	58,823	
Due from other funds	117,811	-	-	-	
Due from component units	-	-	-	-	
Due from other governmental agencies	-	-	-	-	
Prepaid expenses	-	-	-	-	
Total assets	\$ 180,784	\$ 31,325	\$ 233,418	\$ 154,336	
LIABILITIES AND FUND BALANCES					
Liabilities:					
Cash overdraft	\$ -	\$ -	\$ -	\$ -	
Accounts payable and contract retainage	71,824	78,324	59,481	38,421	
Other payables and accrued liabilities	65,369	5,855	38,889	38,206	
Due to other funds	-	42,784	189,419	67,794	
Due to other governmental agencies	-	-	-	-	
Deferred revenue	-	-	350	78,328	
Total liabilities	\$ 137,193	\$ 127,063	\$ 387,689	\$ 184,749	
Fund balances:					
reserved	\$ -	\$ -	\$ -	\$ -	
unassigned	-	-	-	-	
Reserved and unassigned	180	-	-	154,336	
Total fund balances	\$ 180	\$ -	\$ -	\$ 154,336	
Total liabilities and fund balances	\$ 137,193	\$ 127,063	\$ 387,689	\$ 184,749	

See Notes to Financial Statements.

Natural History Museum & Colonization	Municipal Transfer System Fund	Parking Program	Community Development Block Grant	Emergency Shelter Fund	Drug-Free Schools Fund
\$ 154	-	\$ 4,843	\$ -	\$ -	\$ -
-	-	171,748	-	-	-
-	-	3,813	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	25,359	-	-
-	-	-	-	-	-
14,437	174,898	-	-	712	-
-	-	-	-	-	-
-	21,975	-	159,798	53,976	5,337
<u>\$ 14,437</u>	<u>\$ 196,873</u>	<u>\$ 179,661</u>	<u>\$ 248,065</u>	<u>\$ 54,688</u>	<u>\$ 5,337</u>
\$ -	\$ 289,017	\$ -	\$ 267,042	\$ 4,878	\$ 4,804
4,628	64,715	16,503	34,268	17,818	43
8,287	39,149	11,768	44,158	-	-
-	-	268,732	-	-	-
-	-	-	-	-	-
<u>\$ 12,915</u>	<u>\$ 102,865</u>	<u>\$ 129,270</u>	<u>\$ 248,065</u>	<u>\$ 24,688</u>	<u>\$ 4,804</u>
\$ -	\$ -	\$ -	\$ 25,357	\$ -	\$ -
-	-	-	-	-	-
<u>380</u>	<u>38</u>	<u>38</u>	<u>25,357</u>	<u>-</u>	<u>-</u>
<u>\$ 380</u>	<u>\$ 38</u>	<u>\$ 38</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>\$ 14,817</u>	<u>\$ 198,935</u>	<u>\$ 179,931</u>	<u>\$ 248,065</u>	<u>\$ 54,688</u>	<u>\$ 5,337</u>

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

COMBINED BALANCE SHEET (CONTINUED)

October 31, 2003

With Comparative Totals for October 31, 2002

ASSETS	Urban Develop- ment Sales Tax Grant	1981 Sales Tax Grant	1985 Sales Tax Grant	Federal Marathon Runway Permitted Property
Cash	\$ 43	\$ 472	\$ -	\$ 3,891
Investments	-	-	-	-
Accrued interest receivable	3,888	-	-	-
Loans receivable	387,141	-	-	-
Allowance for doubtful accounts	-	-	-	-
Taxes receivable - delinquent	-	-	-	-
Allowance for uncollectible taxes	-	-	-	-
INVESTMENT, AT COST	-	-	-	-
Accounts receivable	-	-	-	-
Due from other funds	-	198,588	388,528	-
Due from component units	-	-	-	-
Due from other governmental agencies	-	3,955,942	3,897,704	-
Prepaid expenses	-	-	-	-
Total assets	\$ 398,578	\$4,054,422	\$4,176,232	\$ 3,891
LIABILITIES AND FUND BALANCES				
Liabilities:				
Cash overdrafts	\$ -	\$ -	\$ -	\$ -
Accounts payable and contract obligations	-	37,810	32,887	-
Other payables and accrued liabilities	-	-	-	-
Due to other funds	-	3,348,483	3,185,948	-
Due to other governmental agencies	-	-	-	-
Deferred revenue	-	-	-	-
Total liabilities	\$ -	\$3,386,313	\$3,218,835	\$ -
Fund balances:				
Reserved	\$ 328,888	\$ -	\$ -	\$ -
Designated	-	-	-	-
Unreserved and undesignated	33,682	-	-	3,891
Total fund balances	\$ 362,570	\$ -	\$ -	\$ 3,891
Total liabilities and fund balances	\$ 362,570	\$3,386,313	\$3,218,835	\$ 3,891

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

(COMBINING BALANCE SHEET (CONTINUED))

October 31, 2000

With Comparative Totals For October 31, 1999

ASSETS	Adult	Lafayette	Consolidated	Private
	Continental Facility Maintenance Fund	Parish Public Libraries	and Jail Maintenance Fund	Education Bond Fund
Cash	\$ -	\$ 76,334	\$ 36,136	\$ 7,500
Investments	-	3,826,088	788,472	261,818
Accrued interest receivable	-	42,788	13,425	4,185
Leases receivable	-	-	-	-
Allowance for doubtful accounts	-	-	-	-
Taxes receivable - delinquent	-	-	-	-
Allowance for uncollectible taxes	-	-	-	-
Investments, at cost	-	-	-	-
Accounts receivable	4,428	3,278	-	-
Due from other funds	792,234	3,388	-	-
Due from component units	-	-	-	-
Due from other governmental agencies	-	-	-	89,739
Prepaid expenses	-	7,288	-	-
Total assets	\$ 796,662	\$3,804,501	\$ 812,642	\$ 363,438
LIABILITIES AND FUND BALANCES				
LIABILITIES:				
Cash overdrafts	\$ -	-	\$ -	-
Accounts payable and contract obligations	155,807	47,688	14,865	23,843
Other payables and accrued liabilities	-	72,485	5,441	38,041
Due to other funds	818,789	-	792,178	3,268
Due to other governmental agencies	-	-	-	60,874
Deferred revenue	-	65,668	-	-
Total liabilities	\$ 874,596	\$ 185,781	\$ 812,642	\$ 125,986
Fund balances:				
Reserved	\$ 3,816	\$ 33,241	\$ -	\$ 8,476
Designated	65,487	339,678	-	84,259
Unreserved and undesignated	188,652	2,214,012	-	289,213
Total fund balances	\$ 257,955	\$2,586,931	\$ -	\$ 381,948
Total liabilities and fund balances	\$ 1,132,551	\$3,392,712	\$ 812,642	\$ 507,934

Health Unit Maintenance Fund	War Remedial Building Fund	Education Building Fund	OTPA Financial Control Fund	CONTRACTS Expenses Fund	F.M.B.R. Grant No. 200-26-0030	
\$ 44,884	\$ 85	\$ 881	\$ -	\$ 25	\$ -	
1,734,883	1,388	18,328	-	-	-	
28,370	33	389	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	18,288	-	-	38,496	1,288	C
-	-	-	-	7,828	-	
-	-	-	1,388	18,388	5,469	O
<u>\$ 1,808,862</u>	<u>\$ 22,672</u>	<u>\$ 27,288</u>	<u>\$ 1,388</u>	<u>\$ 28,288</u>	<u>\$ 1,288</u>	M
						T
\$ -	\$ -	\$ -	\$ 899	\$ -	\$ 8,999	M
388,818	68,828	-	327	38,818	-	U
-	8,257	-	276	21,256	-	B
-	-	-	-	-	-	
-	-	8,883	-	-	-	D
<u>\$ 388,818</u>	<u>\$ 19,672</u>	<u>\$ 8,883</u>	<u>\$ 1,102</u>	<u>\$ 59,244</u>	<u>\$ 1,288</u>	
\$ 888,373	\$ 28,248	\$ 18,823	\$ -	\$ -	\$ -	
-	888,823	-	-	-	-	
<u>1,888,148</u>	<u>(188,823)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<u>\$ 1,888,148</u>	<u>\$ -</u>	<u>\$ 18,823</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
<u>\$ 1,888,862</u>	<u>\$ 19,672</u>	<u>\$ 27,288</u>	<u>\$ 1,102</u>	<u>\$ 59,244</u>	<u>\$ 1,288</u>	

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

COMBINED BALANCE SHEET (CONTINUED)

October 31, 2001

With Comparative Totals for October 31, 2000

ASSETS	F. F. F. A.		F. F. F. A.	
	Service Account No.	Planning Account No.	Service Account No.	Planning Account No.
	100-20-0001	100-20-0011	100-20-0010	100-20-0020
Cash	\$ -	\$ 1,383	\$ -	\$ -
Investments	-	-	-	-
Accrued interest receivable	-	-	-	-
Lease receivable	-	-	-	-
Allowance for doubtful accounts	-	-	-	-
Taxes receivable - delinquent	-	-	-	-
Allowance for uncollectible taxes	-	-	-	-
Inventory, at cost	-	-	-	-
Accounts receivable	-	-	-	-
Due from other funds	-	-	3,055	3,055
Due from component units	-	-	-	-
Due from other governmental agencies	870	-	3,381	33,321
Prepaid expenses	-	-	-	-
Total assets	\$ 870	\$ 1,383	\$ 3,055	\$ 33,321
LIABILITIES AND FUND BALANCES				
Liabilities:				
Cash overdraft	\$ 670	\$ -	\$ 2,870	\$ 33,460
Accounts payable and contract obligations	-	-	-	3,055
Other payables and accrued liabilities	-	-	-	7,320
Due to other funds	-	-	3,040	-
Due to other governmental agencies	-	1,383	-	-
Deferred revenue	-	-	-	-
Total liabilities	\$ 670	\$ 1,383	\$ 3,055	\$ 33,320
Fund balances:				
Reserved	\$ -	\$ -	\$ -	\$ -
Designated	-	-	-	-
Unreserved and undesignated	-	-	-	-
Total fund balances	\$ -	\$ -	\$ -	\$ -
Total liabilities and fund balances	\$ 670	\$ 1,383	\$ 3,055	\$ 33,320

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

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

BASIS	Parish		Bryce Court		DOR -
	Township	Metro-	Treatment	Program	Acadiana
	Study	code	Plant	Grant	Recovery
					Center
					Judicial
Cash	\$ -	\$ 2,394	\$ 22,440	\$ -	\$ -
Investments	-	188,087	-	-	20,312
Accrued interest receivable	-	2,883	-	-	292
Loans receivable	-	-	-	-	-
Allowance for doubtful accounts	-	-	-	-	-
Notes receivable - delinquent	-	-	-	-	-
Allowance for uncollectible taxes	-	-	-	-	-
Investments, nt cash	-	-	-	-	-
Accounts receivable	-	24,813	-	-	-
Due from other funds	97	-	-	-	-
Due from component units	-	-	-	-	-
Due from other governmental agencies	380	-	43,443	-	87,430
Prepaid expenses	-	-	-	-	-
Total assets	\$ 463	\$ 208,296	\$ 75,883	\$ -	\$ 107,932
LIABILITIES AND FUND BALANCES					
Liabilities:					
Cash overdrafts	\$ 483	-	-	-	\$ 3,585
Accounts payable and contract obligations	-	2,347	7,818	-	12,628
Other payables and accrued liabilities	-	28,222	8,468	-	18,888
Due to other funds	-	-	712	-	-
Due to other governmental agencies	-	-	-	-	-
Deferred revenue	-	-	58,838	-	-
Total liabilities	\$ 483	\$ 31,076	\$ 75,883	\$ -	\$ 25,113
Fund balances:					
Reserved	\$ -	-	-	-	\$ -
Designated	-	42,428	-	-	-
Unreserved and undesignated	-	123,444	-	-	22,822
Total fund balances	\$ -	\$ 165,872	\$ -	\$ -	\$ 22,822
Total liabilities and fund balances	\$ 483	\$ 208,296	\$ 75,883	\$ -	\$ 107,932

ABC - D.C.	Alabama	Criminal			State	
Production	Recovery	Justice			Market	
Output (est.)	Center	Support	Drug Court	Drug Court	Program	Program
-----	Non-Grant	Services	Non-Grant	Grant	Non-Grant	Non-Grant
-----	-----	-----	-----	-----	-----	-----
\$ -	\$ 505	\$ 4,577	\$ 2,448	\$ -	\$ 4,579	
29,814	29,814	-	-	-	-	
334	334	-	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	2,254	-	-	-	-	
-	-	928	-	21,314	-	C
-	-	-	-	-	-	
8,328	-	-	-	62,322	-	D
-	-	-	-	-	-	
<u>\$ 38,638</u>	<u>\$ 30,818</u>	<u>\$ 7,505</u>	<u>\$ 2,448</u>	<u>\$ 83,636</u>	<u>\$ 4,179</u>	
\$ 3,688	\$ -	\$ -	\$ -	\$ 23,812	\$ -	
52	3,417	3,768	-	3,264	-	
3,004	-	6,766	-	-	3,568	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
<u>\$ 3,844</u>	<u>\$ 3,417</u>	<u>\$ 7,568</u>	<u>\$ -</u>	<u>\$ 27,176</u>	<u>\$ 3,568</u>	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
-	-	-	-	-	-	
28,824	28,822	-	2,848	27,468	3,524	
<u>\$ 28,824</u>	<u>\$ 28,822</u>	<u>\$ -</u>	<u>\$ 2,848</u>	<u>\$ 27,468</u>	<u>\$ 3,524</u>	
<u>\$ 32,876</u>	<u>\$ 34,640</u>	<u>\$ 7,568</u>	<u>\$ 2,848</u>	<u>\$ 83,636</u>	<u>\$ 4,179</u>	

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

CHECKING BALANCE SHEET (CONTINUED)

October 31, 1981

With comparative totals for October 31, 1980

ASSETS	LPTA -	Neighborhood	F. B. N. A.	Local
	First Time	Meeting	Planning	Workforce
	Homebased	Services	Grant No.	Investment
	Fund	Program	718-28-0000	805 Grant
Cash	\$ 1,100	\$ 2,953	\$ -	\$ -
Investments	45,443	128,233	-	-
Accrued interest receivable	608	1,800	-	-
Loans receivable	1,480,918	487,573	-	-
Allowance for doubtful accounts	(48,138)	-	-	-
Taxes receivable - delinquent	-	-	-	-
Allowance for uncollectible taxes	-	-	-	-
Inventories, at cost	-	-	-	-
Accounts receivable	-	-	-	-
Due from other funds	-	-	17,888	-
Due from component units	-	-	-	-
Due from other governmental agencies	-	-	-	128,385
Prepaid expenses	-	-	-	-
Total assets	\$1,480,284	\$ 627,528	\$ 17,888	\$ 128,385
LIABILITIES AND FUND BALANCES				
Liabilities:				
Cash overpaid	\$ -	\$ -	\$ 17,888	\$ 68,133
Accounts payable and current retentions	-	-	-	31,204
Other payables and accrued liabilities	-	1,875	-	35,747
Due to other funds	-	-	4,433	323
Due to other governmental agencies	-	-	-	-
Deferred revenue	-	-	-	-
Total liabilities	\$ -	\$ 1,875	\$ 17,888	\$ 126,367
Fund balances:				
Reserved	\$1,480,284	\$ 774,853	\$ -	\$ -
Designated	-	-	-	-
Unreserved and undesignated	-	-	-	-
Total fund balances	\$1,480,284	\$ 774,853	\$ -	\$ -
Total liabilities and fund balances	\$1,480,284	\$ 774,853	\$ 17,888	\$ 126,367

Totals

October 31, <u>2001</u>	October 31, <u>2000</u>
\$ 422,431	\$ 728,938
7,477,788	6,524,473
136,488	142,478
3,916,505	2,818,005
612,233	-
47,321	48,988
647,321	648,988
28,387	28,888
94,989	293,139
1,928,929	1,472,738
8,858	8,627
8,148,821	1,228,188
<u>2,388</u>	<u>8,388</u>
\$12,828,622	\$21,163,622
\$ 749,001	\$ 1,716,189
3,061,679	1,368,358
482,387	444,088
7,521,384	7,668,542
58,436	14,576
<u>871,812</u>	<u>222,566</u>
\$12,187,266	\$12,434,234
\$ 4,781,436	\$ 5,673,862
1,887,887	1,687,974
<u>2,578,843</u>	<u>2,456,228</u>
\$ 2,152,716	\$ 2,781,287
\$12,150,811	\$22,383,621

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

COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
YEAR ENDED OCTOBER 31, 2021

With Comparative Totals for Year Ended October 31, 2020

	Recreation and Parks Fund	City Park and Sole Course	Yoon Clemens Sole Course	Bryson Parkinson Arts Center
Revenues:				
Taxes	\$ 1,080,872	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
charges for services	443,133	439,499	576,850	3,976,875
fees and forfeits	-	-	-	-
Investment income	6,207	6,290	6,820	6,820
Miscellaneous	18,343	823	2,887	763
Total revenues	<u>\$ 1,558,555</u>	<u>\$ 446,612</u>	<u>\$ 586,557</u>	<u>\$ 4,961,463</u>
Expenditures:				
Current -				
General government	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-
Public transportation	-	-	-	-
Streets and drainage	-	-	-	-
Urban redevelopment and housing	-	-	-	-
Economic development and assistance	-	-	-	-
Culture and recreation	4,238,564	381,897	473,960	3,137,764
Health and welfare	-	-	-	-
Economic opportunity	-	-	-	-
Capital projects	-	-	-	-
Total expenditures	<u>\$ 4,238,564</u>	<u>\$ 381,897</u>	<u>\$ 473,960</u>	<u>\$ 3,137,764</u>
Excess (deficiency) of revenues over expenditures	\$ 132,975,631	\$ 62,714	\$ 112,597	\$ 1,823,700
Other financing sources (uses):				
Proceeds from sale of fixed assets	33,263	-	-	-
Transfers from other funds	2,652,348	-	-	156,880
Transfers to other funds	-	162,344	1,189,410	522,520
Transfers from component units	-	-	-	-
Transfers to component units	-	-	-	-
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ -	\$ -	\$ -	\$ -
Fund balances (deficits), beginning	166	-	-	3,680
Fund balances, ending	<u>\$ 166</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,680</u>

See Notes to Financial Statements.

Historic Highway & Planaration	Municipal Transit System Fund	Parking Program	Community Development Block Grant	Emergency Shelter Grant	Drug-Free Schools Grant
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
20,808	574,448	-	1,768,471	268,824	38,940
559	284,345	120,575	-	-	-
-	-	248,884	-	-	-
-	-	11,814	-	-	-
-	812	8,248	16813	-	-
<u>\$ 24,367</u>	<u>\$ 859,603</u>	<u>\$ 489,321</u>	<u>\$ 1,785,284</u>	<u>\$ 268,824</u>	<u>\$ 38,940</u>
\$ -	\$ -	\$ -	\$ 645,681	\$ -	\$ -
-	-	-	182,372	-	-
-	3,327,048	-	-	-	-
-	-	177,828	-	-	-
-	-	-	671,410	-	-
-	-	-	387,329	-	-
392,358	-	-	-	268,824	38,940
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 392,358</u>	<u>\$ 3,327,048</u>	<u>\$ 177,828</u>	<u>\$ 1,015,511</u>	<u>\$ 268,824</u>	<u>\$ 38,940</u>
\$ 287,858	\$ 1,467,344	\$ 182,732	\$ 22,529	\$ -	\$ -
-	-	-	-	-	-
267,858	1,467,344	-	22,529	-	-
-	-	182,732	142,380	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 287,858</u>	<u>\$ 1,467,344</u>	<u>\$ 182,732</u>	<u>\$ 164,909</u>	<u>\$ -</u>	<u>\$ -</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>382</u>	<u>20</u>	<u>208</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 382</u>	<u>\$ 20</u>	<u>\$ 208</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES (CONTINUED)
Year Ended October 31, 2001
With Comparative Totals for Year Ended October 31, 2000

	Urban Develop- ment Bonds	1991 Bonds Tax Trust	1995 Bonds Tax Trust	Federal Services Bonds/ Paralels Trust
Revenues:				
Taxes	\$ -	\$ 24,309,200	\$23,548,200	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Investment income	13,019	56,554	54,527	2,522
Miscellaneous	-	-	-	-
Total revenues	\$ 13,019	\$ 24,365,754	\$23,602,727	\$ 2,522
Expenditures:				
Current -				
General government	\$ -	\$ 160,283	\$ 147,200	\$ -
Public safety	-	-	-	4,411
Public transportation	-	-	-	-
Streets and drainage	-	-	-	-
Urban redevelopment and housing	-	-	-	-
Economic development and assistance	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Economic opportunity	-	-	-	-
Capital projects	-	-	-	-
Total expenditures	\$ -	\$ 160,283	\$ 147,200	\$ 4,411
Excess (deficiency) of revenues over expenditures	\$ 13,019	\$ 24,205,471	\$23,455,527	\$ 18,111
Other financing sources (used):				
Proceeds from sale of fixed assets	-	-	-	-
Transfers from other funds	-	780,843	658,199	-
Transfers to other funds	-	(27,054,537)	(24,129,482)	-
Transfers from component units	-	-	-	-
Transfers to component units	(18,193)	-	-	-
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ (27,164)	\$ -	\$ -	\$ 18,111
fund balances (deficits), beginning	363,434	-	-	2,782
Fund balances, ending	\$ 336,270	\$ -	\$ -	\$ 2,893

Resolving Rehabilita- tion Program Grant	Lease Dee Credit Grant	DASH Project Total Fund	GO - Direct Assistance Fund	Road and Bridges Maintenance Fund	Variable Bridge Maintenance Fund
\$ -	\$ -	\$ -	\$ -	\$ 2,541,514	\$ 1,726,813
-	-	-	-	-	-
328,312	5,967	62,888	-	1,596,843	81,228
-	-	-	-	15,415	-
-	-	-	-	-	-
-	-	-	34,258	54,419	56,514
328,312	5,967	62,888	34,258	54,419	56,514
<u>\$ 661,398</u>	<u>\$ 5,967</u>	<u>\$ 62,888</u>	<u>\$ 34,258</u>	<u>\$ 1,655,958</u>	<u>\$ 1,873,827</u>
\$ -	\$ -	\$ -	\$ 4,824	\$ 48,888	\$ 55,825
-	-	62,858	-	-	-
-	7,459	-	-	196,188	543,439
438,148	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 438,148</u>	<u>\$ 7,459</u>	<u>\$ 62,858</u>	<u>\$ 4,824</u>	<u>\$ 489,043</u>	<u>\$ 605,844</u>
\$ (13,162)	\$ (3,492)	\$ -	\$ 34,344	\$ (3,659,488)	\$ 1,257,804
-	-	-	-	-	-
64,433	3,492	-	168,388	-	-
(58,095)	-	-	(73,187)	(3,659,488)	(1,257,804)
-	-	-	-	-	-
<u>6,338</u>	<u>3,492</u>	<u>-</u>	<u>95,201</u>	<u>(3,659,488)</u>	<u>(1,257,804)</u>
\$ 18,880	\$ -	\$ -	\$ 81,473	\$ -	\$ -
<u>6,835</u>	<u>-</u>	<u>-</u>	<u>9,638,378</u>	<u>-</u>	<u>-</u>
<u>\$ 18,880</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,719,851</u>	<u>\$ -</u>	<u>\$ -</u>

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

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

	Adult			Juvenile
	Cameron Parish	Lafayette Parish	De Cade Parish and Jail	De Cade Parish
	Maintenance Fund	Public Safety	Maintenance Fund	Bond
Revenues:				
Taxes	\$ 1,348,878	\$2,163,343	\$ 1,418,819	\$ 712,566
Licenses and permits	-	-	-	-
Intergovernmental	185,684	223,153	220,843	25,346
Charges for services	-	21,888	-	244,818
Fines and forfeitures	-	38,888	-	-
Investment income	28,081	224,853	22,877	23,428
Miscellaneous	28	22,824	27	214
Total revenues	<u>\$ 1,348,843</u>	<u>\$3,599,348</u>	<u>\$ 1,472,666</u>	<u>\$ 1,236,622</u>
Expenditures:				
Current -				
General government	\$ 22,228	\$ 24,877	\$ 322,288	\$ 24,627
Public safety	2,428,962	-	-	1,254,566
Public transportation	-	-	-	-
Streets and drainage	-	-	-	-
Urban redevelopment and housing	-	-	-	-
Economic development and assistance	-	-	-	-
Culture and recreation	-	3,608,567	-	-
Health and welfare	-	-	-	-
Economic opportunity	-	-	-	-
Capital projects	-	28,282	-	25,828
Total expenditures	<u>\$ 2,428,962</u>	<u>\$3,148,927</u>	<u>\$ 322,288</u>	<u>\$ 1,276,222</u>
Excess (deficiency) of revenues over expenditures	\$ 11,889,545	\$ 258,421	\$ 879,796	\$ 1,070,802
Other financing sources (uses):				
Proceeds from sale of fixed assets	-	4,127	-	-
Transfers from other funds	1,188,888	-	-	-
Transfers to other funds	-	-	1812,085	-
Transfers from component units	-	-	-	-
Transfers to component units	-	-	-	-
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ -0-	\$ 382,820	\$ 228,288	\$ 1,070,802
Fund balances (deficits), beginning	-	2,328,229	28,288	274,157
Fund balances, ending	<u>\$ -0-</u>	<u>\$2,682,120</u>	<u>\$ 228,288</u>	<u>\$ 1,202,157</u>

Health Mail Reimbursement Fund	NY Hospital Billing Fund	Health & Hospital Billing Fund	OTDR Training Fee Grant Fund	CONTRACT Expense Fund	F.F.M.A. Grant No. 180-20-0288
\$ 610,000	\$ -	\$ -	\$ -	\$ -	\$ -
80,880	-	-	30,470	-	8,128
-	-	-	-	80,000	-
-	-	-	-	178,000	-
209,514	3,000	3,000	-	78	-
288	108,788	-	-	882	-
<u>\$ 897,182</u>	<u>\$ 108,878</u>	<u>\$ 3,000</u>	<u>\$ 30,470</u>	<u>\$ 158,100</u>	<u>\$ 8,128</u>
\$ 20,784	\$ 200,000	\$ -	\$ -	\$ -	\$ 10,178
-	-	-	-	400,000	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
100,000	-	-	-	-	-
-	-	-	30,470	-	-
<u>2,380,268</u>	<u>78,328</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 2,430,624</u>	<u>\$ 283,525</u>	<u>\$ -0-</u>	<u>\$ 30,470</u>	<u>\$ 400,000</u>	<u>\$ 10,178</u>
\$12,000,000	\$110,000	\$ 0,000	\$ -0-	\$200,000	\$ 0,000
-	-	-	-	-	-
-	100,000	-	-	200,000	0,000
000,000	-	-	-	-	-
-	-	-	-	-	-
<u>\$12,000,000</u>	<u>\$ 110,000</u>	<u>\$ 0,000</u>	<u>\$ -0-</u>	<u>\$ 200,000</u>	<u>\$ 0,000</u>
<u>2,430,624</u>	<u>1,000</u>	<u>30,780</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 2,431,624</u>	<u>\$ -0-</u>	<u>\$ 30,780</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

DEPARTMENT CITY-BRIDGE CONSOLIDATED GOVERNMENT
 LAFAYETTE, LOUISIANA
 ALL SPECIAL FUNDING FUNDS

COMBINED STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES (CONTINUED)
 Year Ended October 31, 2021
 With Comparative Totals for Year Ended October 31, 2020

	F.F.R.A. Revenues		F.F.R.A. Planning		F.F.R.A. Planning		F.F.R.A. Planning	
	Grant No.	Grant No.	Grant No.	Grant No.	Grant No.	Grant No.	Grant No.	
	100-20-0003	100-20-0017	100-20-0018	100-20-0019	100-20-0020	100-20-0020	100-20-0020	
Revenues:								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Licenses and permits	-	-	-	-	-	-	-	
Intergovernmental	476	-	-	-	-	-	21,121	
Charges for services	-	-	-	-	-	-	-	
Fees and forfeits	-	-	-	-	-	-	-	
Investment income	-	-	-	-	-	-	-	
Miscellaneous	-	-	-	-	-	-	-	
Total revenues	<u>\$ 476</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 21,121</u>	
Expenditures:								
Current -								
General government	\$ 476	\$ -	\$ -	\$ -	\$ -	\$ -	20,401	
Public safety	-	-	-	-	-	-	-	
Public transportation	-	-	-	-	-	-	-	
Streets and drainage	-	-	-	-	-	-	-	
Urban redevelopment and housing	-	-	-	-	-	-	-	
Economic development and	-	-	-	-	-	-	-	
assistance	-	-	-	-	-	-	-	
Culture and recreation	-	-	-	-	-	-	-	
Health and welfare	-	-	-	-	-	-	-	
Economic opportunity	-	-	-	-	-	-	-	
Capital projects	-	-	-	-	-	-	-	
Total expenditures	<u>\$ 476</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20,401</u>	
Excess (deficiency) of revenues over expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,200	
Other financing sources (uses):								
Proceeds from sale of fixed assets	-	-	-	-	-	-	-	
Transfers from other funds	-	-	-	-	-	-	1,200	
Transfers to other funds	-	-	-	-	-	-	-	
Transfers from component units	-	-	-	-	-	-	-	
Transfers to component units	-	-	-	-	-	-	-	
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
Fund balances - deficit , beginning	-	-	-	-	-	-	-	
Fund balances, ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

F.Y.A. Grant No. 796-28-9027	F.Y.A. Planning Grant No. 796-28-9028	F.Y.A. Planning Grant No. 796-28-9048	F.Y.A. Planning Grant No. 796-28-9044	JYFA Millenn- Yr-Mark Grant 1881	JYFA Millenn- Yr-Mark Grant State 986,28-091
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1,500	27,150	764	1,000	142,976	13,900
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 1,500</u>	<u>\$ 27,150</u>	<u>\$ 764</u>	<u>\$ 1,000</u>	<u>\$ 142,976</u>	<u>\$ 13,900</u>
\$ 1,100	\$ 27,407	\$ 955	\$ 1,500	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	142,976	13,900
<u>\$ 1,100</u>	<u>\$ 27,407</u>	<u>\$ 955</u>	<u>\$ 1,500</u>	<u>\$ 142,976</u>	<u>\$ 13,900</u>
\$ (128)	\$ (5,100)	\$ (181)	\$ (300)	\$ -	\$ -
-	-	-	-	-	-
628	5,500	181	300	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

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

	Fiscal YEAR END 2000	FISCAL YEAR 1999	Drug Court Treatment Program 2000	2000 - Available Inventory Order Impairment
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	834,569	-	-
Intergovernmental	5,981	-	181,700	570,700
Charges for services	-	80,811	-	-
Fines and forfeits	-	-	-	-
Treatment income	-	12,888	-	833
Miscellaneous	-	6,828	-	-
Total revenues	\$ 5,981	\$ 935,296	\$ 181,700	\$ 1,404,233
Expenditures:				
Current:				
General government	\$ 2,378	\$ 888,709	\$ 221,700	\$ 947,894
Public safety	-	-	-	-
Public transportation	-	-	-	-
Streets and drainage	-	-	-	-
Urban redevelopment and housing	-	-	-	-
Economic development and assistance	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Economic opportunity	-	-	-	-
Capital projects	-	-	-	-
Total expenditures	\$ 2,378	\$ 888,709	\$ 221,700	\$ 947,894
Excess (deficiency) of revenues over expenditures	\$ 3,603	\$ 46,587	\$ -	\$ 456,339
Other financing sources (uses):				
Proceeds from sale of fixed assets	-	-	-	-
Transfers from other funds	3,475	-	-	-
Transfers to other funds	-	-	-	-
Transfers from component units	-	-	-	-
Transfers to component units	-	-	-	-
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ -	\$ 46,587	\$ -	\$ 456,339
Fund balances (deficits), beginning	-	286,838	-	4,783
Fund balances, ending	\$ -	\$ 333,425	\$ -	\$ 502,122

ADJ - O.B. Probation Dispendent Grant	Academics Recovery Center Non-Grant	Criminal Justice Support Services Fund	Drug Court Non-Grant	Drug Court, O/B Implementation Grant	State Parrot, Inc Inland/ Portland Revenue
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
78,340	-	-	-	120,848	4,128
-	50,500	160,100	2,449	-	-
-	-	-	-	-	-
620	2,842	-	-	-	-
-	1,220	-	-	21,822	-
<u>\$ 78,340</u>	<u>\$ 52,522</u>	<u>\$ 160,100</u>	<u>\$ 2,449</u>	<u>\$ 142,670</u>	<u>\$ 4,128</u>
\$ 46,524	\$ 14,173	\$ 647,120	\$ -	\$ 118,288	\$ -
-	-	-	-	-	4,088
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 46,524</u>	<u>\$ 14,173</u>	<u>\$ 647,120</u>	<u>\$ -</u>	<u>\$ 118,288</u>	<u>\$ 4,088</u>
\$ 29,279	\$ 14,645	\$ 60881	\$ 2,449	\$ 28,460	\$ 4741
-	-	-	-	-	-
-	-	504	-	1,053	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 29,279</u>	<u>\$ 14,645</u>	<u>\$ -</u>	<u>\$ 2,449</u>	<u>\$ 27,407</u>	<u>\$ 4741</u>
(261)	2,862	-	-	-	2,388
<u>\$ 29,018</u>	<u>\$ 17,507</u>	<u>\$ -</u>	<u>\$ 2,449</u>	<u>\$ 27,407</u>	<u>\$ 7,129</u>

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

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

	LITFA - First Term Bondpayer Fund	Neighborhood Bonding Services Loan Program	F.S.M.A. Bonding Fund No. 738-28-8323	Local Investment Fund
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	138,818	1,175,500
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Investment income	28,278	8,216	-	-
Miscellaneous	-	-	-	480
TOTAL REVENUES	\$ 28,278	\$ 8,216	\$ 138,818	\$1,175,980
EXPENDITURES:				
Current -				
General government	\$ 48,478	\$ -	\$ 187,523	\$ -
Public safety	-	-	-	-
Public transportation	-	-	-	-
Streets and drainage	-	-	-	-
Urban redevelopment and housing	-	-	-	-
Economic development and assistance	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Economic opportunity	-	-	-	1,876,879
Capital projects	-	-	-	-
TOTAL EXPENDITURES	\$ 48,478	\$ -	\$ 187,523	\$1,876,879
Excess (deficiency) of revenues over expenditures	\$ -5,200	\$ 4,138	\$ 151,295	\$ -699
Other financing sources (uses):				
Proceeds from sale of fixed assets	-	-	-	-
Transfers from other funds	-	-	33,594	-
Transfers to other funds	-	-	-	-
Transfers from component units	282,088	-	-	-
Transfers to component units	-	-	-	-
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ 280,288	\$ 4,138	\$ -	\$ -699
Fund balances (deficits), beginning	\$ 3,383,738	\$ 738,321	\$ -	\$ -
Fund balances, ending	\$ 3,664,026	\$ 742,459	\$ -	\$ -699

<u>Totals</u>	
<u>October 31,</u> <u>2001</u>	<u>October 31,</u> <u>2000</u>
\$ 42,088,381	\$ 40,875,481
638,569	618,139
7,859,482	10,284,785
4,737,739	4,888,781
327,819	381,304
2,080,783	808,288
<u>388,881</u>	<u>618,781</u>
<u>\$ 53,128,834</u>	<u>\$ 56,963,628</u>
\$ 4,457,351	\$ 5,033,478
4,238,348	4,115,433
2,327,846	2,388,780
1,458,704	1,382,327
1,478,556	1,528,480
387,328	388,334
18,828,872	18,388,888
428,874	378,887
1,382,426	1,411,860
<u>2,125,880</u>	<u>2,685,817</u>
<u>\$ 28,150,850</u>	<u>\$ 28,585,285</u>
\$ 48,571,878	\$ 48,287,833
27,400	2,700
7,797,134	8,433,684
187,844,878	188,884,782
322,800	422,800
<u>(18,150)</u>	<u>(18,150)</u>
\$ 41,045,041	\$ 1,812,833
<u>18,812,128</u>	<u>1,528,833</u>
<u>\$ 59,857,169</u>	<u>\$ 3,341,666</u>

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

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GRAND TOTAL) AND ACTUAL
Year Ended October 31, 2001

With Comparative Actual Account For Year Ended October 31, 2000

	2001		Variance - Favorable Unfavorable
	Budget	Actual	
Revenues:			
Taxes - ad valorem	\$ 1,890,000	\$ 1,890,000	\$ -
Charges for services -			
Retail	280,127	280,509	482
Vehicle fees	38,277	34,848	(3,429)
Inspection, registration and admission fees	220,820	227,817	7,000
Investment income	4,356	4,867	511
Miscellaneous	5,241	15,243	10,002
Total revenues	<u>\$ 2,437,221</u>	<u>\$ 2,363,284</u>	<u>\$ -73,937</u>
Expenditures:			
Culture and recreation -			
Personnel cost	\$ 2,560,000	\$ 2,560,000	\$ -
Transportation	224,844	226,136	1,292
Telephone and utilities	622,380	649,810	27,430
Materials and supplies	250,843	250,354	(489)
Maintenance	85,466	88,784	3,318
Contractual services	281,540	283,828	2,288
Official and instructions' fees	79,511	88,828	9,317
Printing and postage	28,200	28,659	459
Miscellaneous	27,487	28,567	1,080
Bicycle subsidy lease	22,551	22,888	337
Youth league	28,249	28,228	(21)
Uninsured losses	142,245	142,245	-
Other insurance premiums	52,458	52,743	285
Tourist/customer relations	28,282	28,282	-
Total expenditures	<u>\$ 4,438,378</u>	<u>\$ 4,238,388</u>	<u>\$ -200,000</u>
Efficiency of revenues over expenditures	\$ (2,001,157)	\$ (1,875,104)	\$ 126,053
Other financing sources:			
Transfers from other funds	1,918,000	2,402,248	484,248
Proceeds from sale of equipment	-	22,282	22,282
Source efficiency of revenues and other sources over expenditures	<u>\$ 1,918,000</u>	<u>\$ 2,424,530</u>	<u>\$ 2,550,530</u>
Fund balance, beginning		<u>168</u>	
Fund balance, ending		<u>\$ 1,688</u>	
See Notes to Financial Statements.			

2001 Departmental Actual					
2001 Actual	Director's Office	Recreation and Parks	Swimming Pools	Trails Closures	Utilities and Programs
\$ 1,867,628	\$ -	\$ 1,880,392	\$ -	\$ -	\$ -
587,690	-	-	22,175	-	167,364
43,188	-	-	-	34,945	-
207,742	-	-	12,622	-	224,787
4,288	-	8,897	-	-	-
14,895	-	58,943	-	-	-
<u>\$ 1,542,713</u>	<u>\$ -</u>	<u>\$ 1,939,332</u>	<u>\$ 32,797</u>	<u>\$ 34,945</u>	<u>\$ 224,787</u>
\$ 2,500,679	\$ 158,598	\$ 1,242,809	\$ 128,657	\$ 78,328	\$ 968,788
228,828	88	228,889	-	-	188
882,887	12,872	228,244	84,784	12,882	887,843
128,128	245	88,882	28,288	2,888	88,888
98,492	-	92,888	2,888	888	92,821
128,488	48,588	72,228	2,888	2,825	58,288
98,821	-	94,888	-	-	24,222
12,288	88	2,888	221	244	8,444
48,228	2,888	12,288	2,288	-	4,888
22,881	8,227	14,288	-	-	-
54,228	28,228	-	-	-	-
278,888	182,288	-	-	-	-
58,888	12,288	-	-	-	-
28,288	28,488	-	882	-	2,882
<u>\$ 2,282,222</u>	<u>\$ 588,222</u>	<u>\$ 1,282,222</u>	<u>\$ 128,882</u>	<u>\$ 78,828</u>	<u>\$ 1,282,222</u>
\$ 12,442,222	\$ 288,222	\$ 182,222	\$ 228,222	\$ 22,222	\$ 22,222,222
2,442,222	88,222	82,222	128,222	22,222	2,222,222
-	-	22,222	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
288	-	-	-	-	-
<u>288</u>					

LAKEVIEW CITY-TRAVER COMMUNITATED GOVERNMENT
LAFAYETTE, LOUISIANA
(SPECIAL REVENUE FUND)
CITY NAME ONLY COURSE

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (PLAN BASIS) AND ACTUAL
YEAR ENDED OCTOBER 31, 2001

With Comparative Actual Amounts For Year Ended October 31, 2000

	2001		Variance - Favorable (Unfavorable)	2000 Actual
	Budget	Actual		
Revenues:				
Charges for services -				
Membership fees	\$ 68,348	\$ 68,350	\$ (200)	\$ 71,733
License fees	208,768	207,350	(13,430)	243,896
Storage and rental fees	200,488	203,810	(4,380)	199,781
Investment income	4,207	4,280	11,977	4,280
Miscellaneous	628	851	150	1,887
Total revenues	<u>\$ 482,839</u>	<u>\$ 484,631</u>	<u>\$ 162,380</u>	<u>\$ 521,577</u>
Expenditures:				
Utilities and operation -				
Personnel cost	\$ 194,328	\$ 198,940	\$ 4,612	\$ 179,333
Supplies and materials	18,488	28,455	1,967	21,418
Utilities and telephone	38,025	38,480	500	48,808
Maintenance	48,880	63,477	1,597	38,388
Contractual services	68,472	87,886	1,860	68,287
Transportation	11,848	10,388	(1,460)	12,511
Other insurance premiums	13,988	17,997	1	19,560
Miscellaneous	14,884	11,287	(3,597)	22,750
Miscellaneous	3,123	4,486	2,880	7,438
Total expenditures	<u>\$ 428,328</u>	<u>\$ 481,887</u>	<u>\$ 53,559</u>	<u>\$ 481,485</u>
Excess (deficiency) of revenues over expenditures	\$ 54,511	\$ 52,744	\$ (12,860)	\$ 51,882
Other financing uses:				
Transfers to other funds	188,880	181,714	(7,166)	181,800
Excess of revenues over expenditures and other uses	<u>\$ -2</u>	<u>\$ -2</u>	<u>\$ -2</u>	<u>\$ -2</u>
Fund balance, beginning	-	-	-	-
Fund balance, ending	-	<u>\$ -2</u>	-	<u>\$ -2</u>

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
SPECIAL REVENUE FUND
YEAR ENDED 2000-2001

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET COMP ACTUAL AND ACTUAL
Year Ended October 31, 2001
With Comparative Actual Amounts for Year Ended October 31, 2000

	<u>2001</u>		Variance - Favorable - Unfavorable	2000 Actual
	<u>Budget</u>	<u>Actual</u>		
Revenues:				
Charges for services -				
Membership fees	\$ 80,000	\$ 78,000	\$ 12,000	\$ 100,000
Green fees	253,000	278,000	42,000	213,700
Storage and rental fees	200,000	203,000	(48,700)	250,000
Driving range fees	5,000	5,000	13,000	7,000
Investment income	1,700	5,000	5,000	5,000
Miscellaneous	<u>100</u>	<u>4,000</u>	<u>4,000</u>	<u>14,000</u>
Total revenues	<u>\$ 539,700</u>	<u>\$ 563,000</u>	<u>\$ 24,000</u>	<u>\$ 589,000</u>
Expenditures:				
Culture and recreation -				
Incremental cost	\$ 274,000	\$ 283,107	\$ 12,770	\$ 293,000
Supplies and materials	14,000	18,000	4,000	24,000
Utilities and telephone	10,000	12,000	2,000	12,000
Maintenance	77,000	81,000	13,000	87,000
Contractual services	70,100	75,000	5,200	70,000
Transportation	0,100	7,000	700	5,000
Insurance losses	0,000	0,000	-	-
Miscellaneous	<u>14,000</u>	<u>12,000</u>	<u>2,000</u>	<u>10,000</u>
Total expenditures	<u>\$ 513,400</u>	<u>\$ 473,000</u>	<u>\$ 37,400</u>	<u>\$ 673,000</u>
Excess (Deficiency) of revenues over expenditures	\$ 75,645	\$ 189,410	\$ 33,730	\$ 225,000
Other financing uses:				
Transfers to other funds	<u>(73,000)</u>	<u>(200,000)</u>	<u>(127,000)</u>	<u>(200,000)</u>
Excess of revenues over expenditures and other uses	<u>\$ 2,645</u>	<u>\$ -</u>	<u>\$ 2,645</u>	<u>\$ -</u>
Fund balance, beginning	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Fund balance, ending	<u> </u>	<u>\$ 2,645</u>	<u> </u>	<u>\$ 2,645</u>

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
OFFICIAL REVENUE FUNDS
BUDGET PREPARATION RATE CENTER FUND

STATEMENT OF REVENUE, EXPENDITURE AND
CHANGES IN FUND BALANCE - BUDGET (GRAND TOTAL) AND ACTUAL
YEAR ENDED OCTOBER 31, 2001

With Comparative Actual Amounts For Year Ended October 31, 2000

	Competition Fund		
	Budget	Actual	Variance - Favorable (Unfavorable)
Revenues:			
Charges for services -			
Rental and catering fees	\$ 372,000	\$ 305,448	\$ 66,552
Reimbursable expenses	250,000	289,541	(39,541)
Parking fees	25,000	24,327	673
Commission sales	28,287	27,200	1,087
Advertising revenues	48,000	-	48,000
Ticket sales	-	-	-
Investment income	-	328	328
Miscellaneous	138	68	70
Total revenues	<u>\$ 732,325</u>	<u>\$ 677,392</u>	<u>\$ 54,933</u>
Expenditures (Contract and reservation):			
Personnel cost	\$ 434,448	\$ 466,482	\$ 32,034
Cost of union - concessions	25,000	25,000	-
Materials and supplies	27,000	26,289	711
Telephone and utilities	250,000	147,200	102,800
Maintenance	22,001	22,000	1
Contractual services	28,288	28,280	8
Transportation	2,000	2,000	-
Event expenses	259,011	229,170	29,841
Advertising	1,300	1,300	-
Vehicle accident losses	8,018	8,009	9
Other	8,288	8,287	1
Total expenditures	<u>\$ 1,248,227</u>	<u>\$ 678,758</u>	<u>\$ 569,469</u>
Excess (deficiency) of revenues over expenditures	\$ (515,902)	\$ (101,366)	\$ 414,536
Other financing sources (uses):			
Transfers from other funds	125,000	124,849	151
Transfers to other funds	-	-	-
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ 125,000	\$ 124,849	\$ 151
Fund balance, beginning		<u>180</u>	
Fund balance, ending		<u>\$ 304</u>	

See Notes to Financial Statements.

Resource Fund			Totals	
Budget	Actual	Variance - Favorable Int./Accountable	2005	2006
\$ -	\$ -	\$ -	\$ 200,448	\$ 200,848
-	-	-	206,648	204,733
-	-	-	64,387	69,876
-	-	-	17,208	22,740
-	-	-	-	-
1,276,088	1,287,088	21,281	1,287,288	1,287,574
6,128	6,888	1660	6,888	7,068
182	638	532	782	318
<u>21,208,282</u>	<u>21,201,218</u>	<u>7,064</u>	<u>21,202,428</u>	<u>21,220,602</u>
\$ -	\$ -	\$ -	\$ 482,482	\$ 482,217
-	-	-	18,888	18,707
-	-	-	24,288	23,843
-	-	-	147,288	218,797
-	-	-	12,288	18,707
1,238,080	1,238,048	(1,664)	1,247,288	1,218,000
-	-	-	2,888	3,777
-	-	-	287,178	287,664
-	-	-	2,188	2,482
-	-	-	8,888	6,128
8,888	14,481	(4,811)	22,828	18,528
<u>22,248,482</u>	<u>22,252,688</u>	<u>4,206</u>	<u>22,227,788</u>	<u>22,267,128</u>
\$ 27,282	\$ 28,282	\$ 14,778	\$ 248,282	\$ 214,828
-	-	-	188,888	178,788
<u>127,282</u>	<u>128,282</u>	<u>114,778</u>	<u>152,282</u>	<u>166,142</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	2,888	-	2,888	2,088
<u>2,888</u>	<u>2,588</u>	<u>300</u>	<u>2,888</u>	<u>2,088</u>

LAFALETTE CITY-SERIES CONSOLIDATED GOVERNMENT
 LAFALETTE, LOUISIANA
 SPECIAL REVENUE FUNDS
 NATIONAL HISTORY MUSEUM AND PLANNING FUND

STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 YEAR ENDED OCTOBER 31, 2021

With Comparative Actual Amounts For Year Ended October 31, 2020

	2021		Variance - (Favorable)	2020 Actual
	Budget	Actual		
Revenues:				
Intergovernmental -				
Lafayette Parish School Board	\$ 23,800	\$ 23,800	\$ -	\$ 23,800
Charges for services -				
Admissions and field trips	3,300	300	14,700	3,300
Miscellaneous				3,800
Total revenues	<u>\$ 27,100</u>	<u>\$ 24,100</u>	<u>\$ 14,800</u>	<u>\$ 23,700</u>
Expenditures:				
Culture and recreation -				
Increased cost	\$ 250,000	\$ 250,000	\$ 40,000	\$ 230,100
Transportation	7,400	8,300	800	4,840
Supplies and materials	14,400	13,700	600	7,870
Telephone and utilities	24,874	24,491	383	27,414
Postage	1,100	1,000	100	500
Maintenance	1,510	600	810	2,200
Printing and binding	600	340	260	400
Contractual services	4,000	3,800	200	9,500
Travel and lodging	1,800	2,000	100	0
Miscellaneous	8,200	8,600	400	9,200
Total expenditures	<u>\$ 306,514</u>	<u>\$ 308,200</u>	<u>\$ 34,000</u>	<u>\$ 274,700</u>
Deficiency of revenues over expenditures	\$ 139,414	\$ 164,100	\$ 40,100	\$ 164,000
Other financing sources:				
Transfers from other funds	217,100	263,800	(49,300)	263,800
Excess (deficiency) of revenues and other sources over expenditures				
	<u>\$ 77,686</u>	<u>\$ -</u>	<u>\$ 89,400</u>	<u>\$ -</u>
Fund balance, beginning		180		180
Fund balance, ending		<u>\$ 180</u>		<u>\$ 180</u>

See Notes to Financial Statements.

BRANTFORD CITY-SERIES CONSOLIDATED GOVERNMENT
 LAPELWOOD, MISSISSAUGA
 SPECIAL REVENUE FUNDS
 MUNICIPAL TRANSIT SYSTEM FUND

STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (PLANNED) AND ACTUAL
 Year ended October 31, 2001

With Comparative Actual Amounts for Year ended October 31, 2000

	2001		Variance - Favorable (Unfavorable)	2000 Actual
	Budget	Actual		
Revenues:				
Intergovernmental -				
FTA grant	\$ 450,000	\$ 450,000	\$ -	\$ 450,000
State transit funds	100,140	100,400	(100,400)	100,100
Charges for services -				
Bus fares	200,000	200,000	0	200,000
Transfer service	3,000	3,000	0	3,000
Miscellaneous	0	0	0	0
Total revenues	\$ 753,140	\$ 753,400	\$ (260)	\$ 753,100
Expenditures:				
Public Transportation -				
Personnel cost	\$ 600,000	\$ 600,000	\$ 0	\$ 600,000
Transportation	700,000	700,000	0	700,000
Materials and supplies	10,000	10,000	0	10,000
Maintenance	2,000	2,000	0	2,000
Telephone and utilities	10,000	10,000	0	10,000
Printing and binding	1,000	0	1,000	1,000
Contractual services	100,000	100,000	0	100,000
Administrative costs	200,000	200,000	0	200,000
Insurance losses	0	0	0	0
Miscellaneous	0	0	0	0
Total expenditures	\$ 1,613,000	\$ 1,612,000	\$ 1,000	\$ 1,612,000
Deficiency of revenues over expenditures	(\$ 859,860)	(\$ 858,600)	(\$ 1,260)	(\$ 858,900)
Other financing sources:				
Transfer from other funds	3,200,000	3,200,000	0	3,200,000
Excess (Deficiency) of revenues and other sources over expenditures	\$ 2,340,140	\$ 2,341,400	\$ 1,260	\$ 2,341,100
Fund balance, beginning	0	0	0	0
Fund balance, ending	\$ 2,340,140	\$ 2,341,400	\$ 1,260	\$ 2,341,100

See Note to Financial Statements.

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

STATEMENT OF REVENUES, EXPENDITURES AND
CARRIED IN FUND BALANCE - BUDGET COMPARE BUDGET AND ACTUAL
Year Ended October 31, 2001

With Comparative Actual Amounts for Year Ended October 31, 2000

	2001			2000 Actual
	Budget	Actual	Variance - Favorable (Unfavorable)	
Revenues:				
Charges for services -				
Parking meters	\$ 321,870	\$ 323,743	\$ 18,873	\$ 326,843
Parking garage	177,480	173,833	(3,647)	175,533
Place parking	150,842	148,394	(2,448)	149,363
Investment Income	8,487	13,444	4,957	7,977
Miscellaneous -				
Bonds	-	4,000	4,000	-
Other	176	143	(33)	172
Total revenues	\$ 659,825	\$ 663,457	\$ 3,632	\$ 663,928
Expenditures:				
Direct and deirect -				
Personnel cost	\$ 226,475	\$ 224,197	\$ 2,278	\$ 224,334
Transportation	4,486	5,158	(772)	5,134
Materials and supplies	7,978	7,983	5	17,334
Telephone and utilities	48,588	48,471	117	48,245
Uniforms	424	500	76	728
Postage	3,433	2,594	(839)	3,758
Maintenance	23,188	22,420	768	18,142
Printing and binding	3,438	3,428	10	388
Contractual services	45,122	44,993	129	43,432
Travel and mileage	80	80	-	189
Vehicle subsidy lease	-	-	-	4,577
Miscellaneous	182	148	34	8,818
Total expenditures	\$ 382,180	\$ 373,626	\$ 8,554	\$ 348,256
Excess of revenues over expenditures	\$ 277,645	\$ 289,831	\$ 12,186	\$ 315,672
Other financing uses:				
Transfers to other funds	(125,350)	(126,312)	(962)	(125,860)
Excess of revenues over expenditures and other uses	\$ 152,295	\$ 163,519	\$ 11,224	\$ 189,812
Fund balance, beginning		208		208
Fund balance, ending		\$ 371,737		\$ 370,020

See Notes to Financial Statements.

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

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (DAMP BASIS) AND ACTUAL
Year Ended October 31, 2001

	Budgeted for Program			
	2001-02	2002-03	2000-01	2001-01
Revenues:				
Intergovernmental -				
Federal grant	\$1,720,000	\$1,832,000	\$1,450,000	\$1,479,000
Miscellaneous	-	-	-	-
Total revenues	\$1,720,000	\$1,832,000	\$1,450,000	\$1,479,000
Expenditures:				
Current -				
General government	\$ 300,207	\$1,220,700	\$1,304,304	\$1,305,000
Public safety	100,000	270,200	200,000	200,000
Economic development	200,070	200,070	200,700	200,070
Urban redevelopment and housing -				
Housing rehabilitation	470,000	550,000	510,000	500,000
Other	207,000	200,000	100,000	200,000
Capital projects	\$1,000	\$1,000	-	-
Total expenditures	\$1,278,277	\$2,222,000	\$2,305,004	\$2,425,000
Excess (deficiency) of revenues over expenditures	\$ 441,723	\$ -190,000	\$ -155,004	\$ -940,000
Other financing sources				
Funds:				
Transfers from other funds	5,000	23,000	20,000	27,000
Transfers to other funds	(400,000)	(120,000)	(100,000)	(100,000)
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ 446,723	\$ -190,000	\$ -155,004	\$ -940,000

Fund Balance, Beginning

Fund Balance, ending

See Notes to Financial Statements.

<u>TOTAL</u>		
<u>3,808.00</u>	<u>3,800.00</u>	
\$0,470,478	\$0,428,088	
<u>\$0,474,278</u>	<u>\$0,432,088</u>	
\$1,808,800	\$1,128,387	C
204,340	174,484	D
390,444	313,451	E
		F
654,770	654,638	G
213,388	254,258	H
<u>\$2,473,678</u>	<u>\$2,339,888</u>	I
		J
\$ -0-	\$ -0-	K
		L
43,544	27,271	
<u>\$2,517,222</u>	<u>\$2,367,159</u>	
<u>\$-----</u>	<u>\$-----</u>	

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

STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - MONTH (THRU FISCAL) AND ACTUAL (CONTINUED)
 Year Ended October 31, 2003

	Total Budget	Actual Fiscal Year	Current Year		Variance - Favorable Unfavorable
			Remaining Budget	Actual	
Revenues:					
Intergovernmental -					
Federal grant	\$14,189,879	\$8,658,352	\$5,539,567	\$1,759,671	\$ 13,738,894
Miscellaneous	-	681	(600)	(600)	-
Total revenues	\$14,189,879	\$8,658,953	\$5,538,967	\$1,759,071	\$ 13,738,894
Expenditures:					
Current -					
General government	\$ 4,329,559	\$3,378,138	\$2,842,426	\$ 445,881	\$ 3,186,824
Public safety	2,079,891	729,399	341,343	162,395	178,959
Economic development	1,815,858	1,259,442	623,490	327,328	319,388
Urban redevelopment and housing -					
Housing					
rehabilitation	1,328,178	1,028,978	1,199,099	499,045	795,164
Other	1,528,738	1,058,352	478,399	127,985	332,421
Capital projects	52,854	52,854	-	-	-
Total expenditures	\$14,089,879	\$8,518,642	\$5,478,817	\$2,748,121	\$ 3,792,198
Excess (deficiency) of revenues over expenditures	\$ 181,380	\$ 1,438,273	\$ 69,150	\$ 1,559	\$ 946,700
Other financing sources (uses):					
Transfers from other funds	178,380	68,900	133,479	89,638	88,940
Transfers to other funds	(338,880)	(182,382)	(138,380)	(42,180)	(138,180)
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ 181,380	\$ 1,438,273	\$ 69,150	\$ 1,559	\$ 946,700
Fund balance, beginning					
fund balance, ending					

LAFAYETTE CITY-ENCLINE CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
SPECIAL SERVICE FUND
EMERGENCY SHELTER GRANT FUND

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

REVENUES:	Budget	Actual	Remaining Budget	Change Year Actual	Variance - Favorable Disfavorable
		Price Years			
Intergovernmental -					
Federal grant -					
Project 370-800000	\$ 251,000	\$128,170	\$ 1,830	\$ 1,830	\$ -
Project 370-800004	222,000	53,185	68,815	68,815	153
Grant 0-00-RC-20-0005	87,000	57,550	29,443	29,443	-
Grant 0-00-RC-20-0004	87,000	28,787	68,213	68,213	15,768
Grant 0-01-RC-20-0004	87,000	-	87,000	8,742	(78,258)
Project 370-100000	221,000	-	122,000	88,100	122,000
Total revenues	\$ 682,000	\$258,685	\$ 388,313	\$ 238,505	\$ 120,813
Expenditures Health and Welfare -					
Mineral Appropriation -					
Project 370-800000	\$ 251,000	\$128,170	\$ 1,830	\$ 1,830	\$ -
Project 370-800004	222,000	53,185	68,815	68,815	4
Grant 0-00-RC-20-0005	87,000	57,550	29,443	29,443	-
Grant 0-00-RC-20-0004	87,000	28,787	68,213	68,213	8,768
Grant 0-01-RC-20-0004	87,000	-	87,000	8,742	78,258
Project 370-100000	221,000	-	122,000	88,100	122,000
Total expenditures	\$ 682,000	\$258,685	\$ 388,313	\$ 238,505	\$ 120,813
Excess of revenues over expenditures	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Fund Balance, Beginning					
Fund balance, ending				\$ -0-	

See Notes to Financial Statements.

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

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GRP BASIS) AND ACTUAL
Year Ended October 31, 2003

	Budget	
	2003-01	2001-02
Revenues:		
Intergovernmental -		
Federal grant	\$ 32,100	\$ 30,850
Expenditures:		
Health and welfare -		
Professional services	\$ 32,100	\$ 27,850
Supplies and materials	-	500
Printing and binding	-	500
Total expenditures	\$ 32,100	\$ 28,850
Excess (deficiency) of revenues over expenditures	\$ -2	\$ -8
Fund balance, beginning		
Fund balance, ending		

See Notes to Financial Statements.

<u>Total Budget</u>	<u>Actual Prior Years</u>	<u>Remaining Budget</u>	<u>Current Year Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
\$ 78,158	\$ 9,825	\$ 68,333	\$ 38,982	\$ 29,351
\$ 89,100	\$ 9,800	\$ 79,300	\$ 39,400	\$ 39,900
000	-	000	200	200
158	-	300	180	180
\$ 78,158	\$ 9,825	\$ 68,333	\$ 38,982	\$ 29,351
\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
			-	
			\$ -0-	

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

STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (NON-GRANT BASIS) AND ACTUAL
 Year Ended October 31, 2001
 With Comparative Actual Results for Year Ended October 31, 2000

			2001
	Budget	Actual	Adjustment to Budgetary Basis
Revenues:			
Interest earned on loans	\$ -	\$ 31,000	\$ (31,000)
Loan repayments	<u>38,380</u>	<u>-</u>	<u>38,380</u>
Total revenues	\$ 38,380	\$ 31,000	\$ (7,380)
Other financing uses:			
Transfers to component units	<u>(38,380)</u>	<u>(38,380)</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures and other uses	<u>\$ -</u>	\$ (7,380)	<u>\$ 7,380</u>
Fund balance, beginning		<u>307,428</u>	
Fund balance, ending		<u>\$ 300,048</u>	

See Notes to Financial Statements.

<u>Actual on Budgetary Basis</u>	<u>Variance - Favorable (Unfavorable)</u>	<u>2000 Actual</u>
\$ -	\$ -	\$ 11,748
<u>38,388</u>	<u>-</u>	<u>-</u>
\$ 38,388	\$ -	\$ 11,748
<u>178,288</u>	<u>-</u>	<u>180,190</u>
\$ -	\$ -	\$ 120,847
<u>861,358</u>	<u>-</u>	<u>813,873</u>
<u>\$ 561,358</u>	<u>-</u>	<u>\$ 370,423</u>

LAFAYETTE CITY-LACROSSE CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
SPECIAL REVENUE FUND
2011 SALINE TAX EXCISE FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (ORAS) BASIS AND ACTUAL
Year Ended October 31, 2011

With Comparative Actual Amounts for Year Ended October 31, 2010

	2011		Variance - Favorable (Unfavorable)	2010 Actual
	Budget	Actual		
REVENUES:				
Taxes - Saline Taxes collected	\$ 26,400,000	\$ 26,329,385	\$ 870,615	\$ 26,704,739
Investment Income	20,000	24,554	(44,554)	79,000
Total revenues	\$ 26,520,000	\$ 26,353,939	\$ 166,061	\$ 26,783,739
Expenditures:				
General government - City's share of collec- tion costs	204,000	169,385	(34,615)	173,000
Excess of revenues over expenditures	\$ 26,316,000	\$ 26,184,554	\$ 131,446	\$ 26,610,739
Other financing sources (uses):				
Transfer of interest earned on investments from Saline Tax Bond Reserve Fund	700,000	700,000	0,000	700,000
Transfers to other funds for dedicated purposes -				
Saline Tax Bond				
Sinking Fund	(18,500,000)	(18,570,100)	70,100	(8,704,000)
General Fund	(8,282,000)	(8,280,244)	(1,756)	(8,454,700)
Saline Tax Capital Improvements Fund	(8,732,438)	(8,862,840)	(130,402)	(10,182,377)
Excess of revenues and other sources over expenditures and other uses	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Fund balance, beginning				-
Fund balance, ending		\$ -0-		\$ -0-

See Notes to Financial Statements.

LAFAYETTE CITY-BOULEVARD CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
SPECIAL REVENUE FUNDS
1995 SALES TAX TRUST FUND

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

With Comparative Actual Amounts for Year Ended October 31, 1999

	2000		Variance - Favorable (Unfavorable)	2000 Actual
	Budget	Actual		
Revenues:				
Taxes - sales taxes collected	\$ 22,147,400	\$ 22,500,900	\$ 453,500	\$ 22,282,822
Investment income	82,500	80,827	(1,673)	82,288
Total revenues	\$ 22,229,900	\$ 22,581,727	\$ 451,824	\$ 22,365,110
Expenditures:				
General government - city's share of collection costs	182,500	287,222	104,722	182,222
Excess of revenues over expenditures	\$ 22,047,400	\$ 22,294,505	\$ 447,105	\$ 22,182,888
Other financing sources				
Transfers of interest earned on investments from Sales Tax Bond Reserve Fund	500,000	459,500	(40,500)	517,921
Transfers to other funds for dedicated purposes -				
Sales Tax Bond				
Sinking Fund	(5,482,480)	(5,295,570)	427,814	(5,288,530)
General Fund	(5,482,480)	(5,582,881)	(100,401)	(5,404,680)
Sales Tax Capital Improvements Fund	(8,151,122)	(8,385,822)	(234,700)	(8,488,122)
Excess of revenues and other sources over expenditures and other uses	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Fund balance, beginning				
Fund balance, ending		\$ -0-		\$ -0-

See Notes to Financial Statements.

LAFAETTE CITY-PARISH CONSOLIDATED GOVERNMENT
 LAFALETTE, LOUISIANA
 SPECIAL REVENUE FUNDS
 FEDERAL MARSHAL'S SERVICE/PERFECTED PROPERTY FUND

STATEMENT OF REVENUE, EXPENDITURE AND
 CHANGE IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 Year Ended October 31, 2001

	Budget	Actual 2001	Remaining Budget	Current Year Actual	Variance - Percentage (Favorable)
Revenues:					
(Intragovernmental) -					
Perfected evidence	\$ 241,804	\$ 241,800	\$ 110	-	\$ 4
Investment income	30,104	(6,400)	80	2,000	2,428
Miscellaneous	500	500	121	-	0
Total revenues	\$ 272,408	\$ 275,900	\$ 1,111	\$ 2,000	\$ 2,428
Expenditures:					
Public safety -					
Personal cost					
Traveling	\$ 4,148	\$ 4,148	\$ -	-	0
Supplies and materials	27,730	27,730	-	-	-
Assess and advertising	1,332	1,332	0	-	0
Capital expenditures	182,407	182,782	2,880	0,000	1,000
Total	215,617	215,992	2,880	0,000	1,000
expenditures	215,617	215,992	2,880	0,000	1,000
Excess (deficiency) of revenues over expenditures	\$ 6,228	\$ 60,008	\$ (2,769)	\$ (2,000)	\$ 2,000
Other financing sources:					
Transfers from other funds	1,500	1,500	-	-	-
Excess (deficiency) of revenues and other sources over expenditures	\$ 7,728	\$ 61,508	\$ (2,769)	\$ (2,000)	\$ 2,000
Fund balance, beginning	-	-	-	2,100	2,100
Residual equity transfers out	(10,000)	(10,000)	-	-	-
Fund balance, ending	\$ (2,272)	\$ 2,508	\$ (2,769)	\$ (2,000)	\$ (2,000)

See Notes to Financial Statements.

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

STATEMENT OF REVENUE, EXPENDITURES AND
 CHANGE IN FUND BALANCE - BUDGET (PLAN) BASIS AND ACTUAL
 (Year ended October 31, 2008)

With Comparative Actual Amounts for Year Ended October 31, 2007

	2008		Variance - Favorable Unfavorable	2007 Actual
	Budget	Actual		
Revenues:				
Intergovernmental -				
Federal grant	\$ 685,384	\$ 328,313	(\$ 357,071)	\$ 685,384
Miscellaneous	332,884	89,862	(243,022)	332,873
Total revenues	\$ 1,018,268	\$ 418,175	(\$ 600,093)	\$ 1,018,257
Expenditures:				
Current -				
Urban redevelopment and housing -				
Housing rehabilitation	\$ 439,179	\$ 359,376	\$ 79,803	\$ 439,174
housing relocation	33,882	89,373	(55,491)	33,880
Internal housing	34,189	-	34,189	-
Other	342,821	-	342,821	342,820
Total expenditures	\$ 849,071	\$ 448,749	\$ 400,322	\$ 815,874
Excess (deficiency) of revenue over expenditures	\$ 169,197	\$ 169,426	\$ 228,412	\$ 202,383
Other financing sources (uses):				
Transfers from other funds	333,338	64,629	(268,709)	333,333
Transfers to other funds	(338,383)	(58,085)	(280,298)	(338,478)
Excess (deficiency) of revenue and other sources over expenditures and other uses	\$ 14,152	\$ 14,970	\$ -	\$ 4,310
Fund balance, beginning	4,815	4,815	-	-
Fund balance, ending	\$ 18,967	\$ 19,785	\$ 818	\$ 4,310

See PAGE 10 Financial Statements.

LAFAYETTE CITY-SCHOOL CONSOLIDATED GOVERNMENT
 LAFAYETTE, LOUISIANA
 SPECIAL REVENUE FUNDS
 LA PLACE DES CHOCOLAT GRANT FUND

STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (BASE BASIS) AND ACTUAL
 YEAR ENDED OCTOBER 31, 2001

	<u>BUDGET</u>	<u>ACTUAL</u>	Variance - Favorable (Unfavorable)
Revenues:			
Intergovernmental -			
Federal grant	\$ 15,000	\$ 3,997	\$ 11,003
Expenditures:			
Sewer and drainage -			
Contractual services	18,000	3,458	14,542
Excess (deficiency) of revenues over expenditures	\$ 18,000	\$ 11,490	\$ 6,510
Other financing sources:			
Transfers from other funds	4,500	1,458	3,042
Excess of revenues and other sources over expenditures	\$ 22,500	\$ 12,948	\$ 9,552
Fund balance, beginning		-	
Fund balance, ending		\$ 22,948	

See Notes to Financial Statements.

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LAFALETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFALETTE, LOUISIANA
SPECIAL REVENUE FUNDS
DRAIN PROJECT GRANT FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended October 31, 2021

	Budget	
	2020-21	2021-22
Revenues:		
Intergovernmental -		
state grant	\$ 81,480	\$ 82,832
Expenditures:		
Public safety -		
Personnel costs	\$ 40,000	\$ 40,000
Fringe benefits	21,000	21,004
Supplies and materials	5,000	5,000
Travel	-	874
Total expenditures	\$ 66,000	\$ 66,878
Surplus (deficiency) of		
revenue over expenditures	\$ 15,480	\$ 15,954
Fund balance, beginning		
Fund balance, ending		

See Notes to Financial Statements.

<u>Total Budget</u>	<u>Actual Prior Year</u>	<u>Remaining Budget</u>	<u>Current Year Actual</u>	<u>Variance - Favorable / Unfavorable</u>
\$ 100,000	\$ 16,243	\$ 183,656	\$ 62,358	\$ 121,298
\$ 66,848	\$ 13,176	\$ 23,132	\$ 40,089	\$ 26,663
29,576	3,567	20,889	12,219	7,998
16,696	-	16,899	5,458	5,349
824	-	834	-	824
\$ 100,000	\$ 16,243	\$ 183,656	\$ 62,358	\$ 121,298
\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
			\$ 100,000	\$ 100,000
			\$ 100,000	\$ 100,000

LEAFYVILLE CITY-DERIVED CONSOLIDATED GOVERNMENT
 LEAFYVILLE, KENTUCKY
 SPECIAL REVENUE FUNDS
 CE - FIRST TIME HOMEOWNER FUND

STATEMENTS OF REVENUE, EXPENDITURES AND
 CHANGES IN FUND BALANCE
 Years Ended October 31, 2003 and 2002

	<u>2003</u>	<u>2002</u>
Revenues:		
Investment Income	\$ 38,388	\$ 38,378
Expenditures:		
General government -		
Miscellaneous	<u>4,508</u>	<u> </u>
Excess (deficiency) of revenues		
over expenditures	\$ <u>33,880</u>	\$ <u>38,378</u>
Other financing sources (used):		
Transfers from other funds	\$ 190,294	\$ 190,276
Transfers to other funds	<u>121,101</u>	<u>122,100</u>
Total other financing sources (used)	\$ <u>311,395</u>	\$ <u>312,376</u>
Excess of revenues and other sources		
over expenditures and		
other uses	\$ 43,275	\$ 43,243
Fund balance, beginning	<u>1,438,378</u>	<u>1,395,135</u>
Fund balance, ending	<u>\$ 1,481,653</u>	<u>\$ 1,438,378</u>

See Notes to Financial Statements.

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

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET, PLANS, PRIORS AND ACTUAL
Year Ended October 31, 2003

With Comparative Actual Accounts for Year Ended October 31, 2002

	2003		Variance - Favorable/ Unfavorable	2002 Actual
	Budget	Actual		
Revenues:				
Taxes -				
Ad valorem	\$ 2,481,283	\$ 2,528,889	\$ 47,606	\$ 2,481,581
Franchising fees	38,180	32,435	(5,745)	38,483
Intergovernmental -				
Parish road fund	3,533,380	3,289,858	(243,522)	3,533,384
State revenue sharing	221,280	214,348	(6,932)	221,880
Other	28,884	31,773	(2,891)	88,270
Charges for services -				
Solid waste beneficiaries	18,838	18,813	(25)	68,618
Grass cutting	-	-	-	32,388
Investment income	27,880	88,818	60,938	41,338
Miscellaneous	2,280	33	(2,247)	2,530
Total revenues	\$ 6,422,925	\$ 6,285,884	\$ (137,041)	\$ 6,488,287
Expenditures:				
Current -				
General government -				
Charges for collection of taxes	\$ 81,821	\$ 87,558	\$ 5,737	\$ 88,868
Other	2,880	2,808	-	2,880
Public works (streets and drainage) -				
Operations -				
Personnel costs	18,814	18,873	59	27,223
Materials and supplies	112,908	87,178	(25,730)	120,784
Fuel cost	2,580	2,750	170	1,674
Telephones and utilities	70	88	18	50
Equipment purchases	16,265	128	(16,137)	-
Contractual services	254,832	180,188	(74,644)	124,834
Other	308	-	(308)	-
Capital projects	813,638	215,988	(597,650)	620,638
Total expenditures	\$ 1,213,688	\$ 495,682	\$ (718,006)	\$ 829,832

(continued)

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

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET (GRAND TOTALS) AND ACTUAL (CONTINUED)
 YEAR ENDED OCTOBER 31, 2000

With Comparative Actual Amounts For Year Ended October 31, 1999

	2000		Variance - Favorable Unfavorable	2000 Actual
	Budget	Actual		
Excess (deficiency) of revenue over expenditures	\$ 3,822,825	\$ 3,822,825	\$ 382,343	\$ 3,822,825
Other financing sources (uses):				
Transfers from other funds	\$ 351,343	\$ -	\$ (351,343)	\$ -
Transfers to other funds	(13,135,825)	(13,822,825)	(686,999)	(13,822,825)
TOTAL other financing sources (uses)	\$ (12,784,482)	\$ (13,822,825)	\$ (1,038,343)	\$ (13,822,825)
Excess (deficiency) of revenue and other sources over expenditures and other uses	\$ 3,822,825	\$ -	\$ 3,822,825	\$ -
Fund balance, beginning				
Fund balance, ending		\$ -		\$ -

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
SPECIAL REVENUE FUND
PAVING/ROAD MAINTENANCE FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET COMPARISON AND ACTUAL
Year Ended October 31, 2001

With Comparative Actual Amounts for Year Ended October 31, 2000

	2001		Variance - Favorable (Unfavorable)	2000 Actual
	Budget	Actual		
Revenues:				
Taxes - all values	\$1,700,184	\$ 1,728,813	\$ 28,629	\$1,700,184
Intergovernmental -				
State revenue sharing	60,000	88,710	28,710	61,451
State grant	11,504	18,520	7,016	96,771
Investment income	31,508	36,524	5,016	38,320
Total revenues	\$1,823,196	\$ 1,893,567	\$ 70,371	\$2,732,726
Expenditures:				
Current -				
General government -				
Charges for collection of taxes	\$ 62,748	\$ 58,820	\$ 3,928	\$ 57,458
Election	47,500	-	47,500	-
Public works (streets and drainage) -				
Materials and supplies	180,000	188,050	8,050	146,788
Repairs and maintenance	800,000	148,050	651,950	577,128
Equipment purchases	9,570	184	9,386	38,885
Capital projects	38,790	38,788	2	1,367,185
Total expenditures	\$1,138,558	\$ 425,738	\$ 712,820	\$2,387,646
Excess (deficiency) of revenues over expenditures	\$ 684,638	\$ 1,467,829	\$ 783,787	\$ 345,080
Other financing sources (uses):				
Transfers from other funds	\$ 100,000	\$ -	\$ 100,000	\$ 512,483
Transfers to other funds	(100,000)	(1,257,829)	1,157,829	(100,158)
Total other financing sources (uses)	\$ -	\$ (1,257,829)	\$ 1,057,829	\$ 412,325
Excess of revenues and other sources over expenditures and other uses	\$ 684,638	\$ 210,000	\$ 474,638	\$ 757,405
Fund balance, beginning				
Fund balance, ending		\$ 210,000		\$ 757,405

(See Notes to Financial Statements.)

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LEAFYVILLE CITY-BORNE CONSOLIDATED GOVERNMENT
 LEAFYVILLE, KENTUCKY
 SPECIAL REVENUE FUND
 SEWER COLLECTION FACILITY MAINTENANCE FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET (2000) BASIS AND ACTUAL
 YEAR ENDED OCTOBER 31, 2000

With Comparative Actual Amounts For Year Ended October 31, 2000

	2000			2000 Actual
	Budget	Actual	Variance - Favorable/ Unfavorable	
Revenues:				
Taxes - ad valorem	\$ 2,228,961	\$ 2,248,878	\$ 19,917	\$ 2,228,720
Intergovernmental - State revenue sharing	188,280	202,804	14,524	187,325
Investment income	24,485	18,893	(5,592)	21,373
Miscellaneous	-	82	82	82
Total revenues	\$ 2,441,726	\$ 2,470,557	\$ 28,831	\$ 2,437,800
Expenditures:				
Current -				
General government -				
Charges for collection of taxes	\$ 43,228	\$ 43,228	\$ -	\$ 43,228
Public safety -				
Telephone and utilities	404,968	404,661	307	404,961
Insurance	18,000	2,250	15,750	18,000
Materials and supplies	518,713	488,488	30,225	498,424
Repairs and maintenance	242,798	282,888	40,090	292,952
Equipment purchases	64,488	22,752	41,736	22,150
Contracted services	648,149	642,938	5,211	642,313
Aider services	790,808	644,027	146,781	670,788
Garbage	23,582	23,582	-	23,582
Other	12,000	8,218	3,782	5,260
Total expenditures	\$ 2,782,698	\$ 2,477,138	\$ 305,560	\$ 2,431,828
Deficiency of revenues over expenditures	\$(3,427,157)	\$(2,106,641)	\$ 1,320,516	\$(1,124,871)
Other financing sources: Transfers from other funds	1,422,322	1,108,848	(313,474)	1,124,871
				(Cash Group)

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

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
 Year Ended October 31, 2001
 With Comparative Actual Amounts for Year Ended October 31, 2000

	2001		Variance - Favorable (Unfavorable)	2000	
	Budget	Actual		Budget	Actual
Excess (deficiency) of revenues and other sources over expenditures	\$ 0	\$ -0-	\$ 0	\$ -0-	
Fund balance, beginning		-		-	
Fund balance, ending		\$ -0-		\$ -0-	

See Notes to Financial Statements.

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

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET (OASB BASIS) AND ACTUAL
 Year Ended October 31, 2008

With Comparative Actual Amounts for Year Ended October 31, 2007

	2008			
	Budget	Actual	Variance - Favorable (unfavorable)	2007 Actual
REVENUES:				
Taxes - ad valorem	\$ 1,782,561	\$ 1,743,343	\$ 39,218	\$ 1,688,804
Intergovernmental -				
Federal grant	-	-	-	47,836
State grant	90,390	80,462	9,928	51,913
State revenue sharing	129,760	132,404	(2,644)	129,848
Charges for services -				
Photocopy machine receipts	22,600	15,648	6,952	24,417
Printing	8,000	7,850	150	-
Fines and forfeits -				
Library fines	42,000	78,889	(36,889)	42,280
Investment income	144,700	144,848	(148,348)	282,385
Miscellaneous -				
Grants	9,250	9,250	-	-
Other	68,620	62,184	6,436	54,388
Total revenues	\$ 2,135,531	\$ 2,087,318	\$ 48,213	\$ 2,108,343
EXPENDITURES:				
Current -				
General government -				
Charges for collection of taxes	\$ 94,977	\$ 94,977	\$ -	\$ 90,134
Culture and recreation -				
Personal costs	1,832,207	1,832,228	21	1,799,519
Administrative costs	156,008	97,724	58,284	176,171
Professional fees	154,377	143,328	11,049	82,768
Telephone and utilities	100,582	149,121	(48,539)	108,824
Reference materials	632,844	404,370	228,474	641,469
Books	76,468	78,271	(1,803)	62,923
Insurance	3,845	2,892	953	3,586
Repairs and maintenance	97,164	64,521	32,643	32,188
Materials and supplies	110,823	83,082	27,741	76,427
Equipment purchases	243,628	88,794	154,834	57,774
Internal appropriations	4,856	100	4,756	10,842
Office	47,217	34,388	12,829	38,328
Travel	14,280	9,462	4,818	6,885
Other	10,200	17,994	(7,794)	11,000
Vehicle subsidy loans	4,000	4,000	-	4,000
Capital projects	453,885	48,182	405,703	348,247
Total expenditures	\$ 2,812,344	\$ 2,112,822	\$ 700,522	\$ 2,312,372

(Amounts in dollars)

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

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (BAMP BASIS) AND ACTUAL (CONTINUED)
Year Ended October 31, 2001
With Comparative Actual Amounts for Year Ended October 31, 2000

	2001		Variance - Favorable	2000 Actual
	Budget	Actual		
Known deficiency of revenues over expenditures	\$ 180,843	\$ 208,433	\$ 27,590	\$ 204,973
Other financial sources: proceeds from disposition of property	3,200	4,113	913	3,200
Known deficiency of revenues and other sources over expenditures	\$ 180,843	\$ 202,520	\$ 21,677	\$ 201,773
Fund balance, beginning	283,881	2,525,238	2,241,357	2,241,356
Fund balance, ending	2	23,852,758	23,850,756	23,852,756

See notes to financial statements.

LAFAYETTE CITY-PAISIE CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
SPECIAL REVENUE FUNDS
COURTROOM AND JAIL MAINTENANCE FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GRAN FUND) AND ACTUAL
Year Ended October 31, 2001

With Comparative Actual Amounts for Year Ended October 31, 2000

	2001		Variances - Favorable Unfavorable	2000 Actual
	Budget	Actual		
REVENUES:				
Taxes - ad valorem	\$1,190,540	\$1,418,009	\$ 227,469	\$1,430,813
Intergovernmental -				
State revenue sharing	124,200	120,243	(3,957)	121,700
Investment income	68,200	70,897	26,797	71,070
Miscellaneous	207	87	(120)	203
Total revenues	<u>\$2,391,247</u>	<u>\$2,680,236</u>	<u>\$ 285,847</u>	<u>\$2,795,196</u>
Expenditures:				
Current -				
General government -				
Personnel costs	\$ 160,300	\$ 160,113	\$ (187)	\$ 160,888
Administrative costs	67,600	67,600	-	66,977
Telephone and utilities	324,244	324,978	734	310,818
Repairs and maintenance	100,000	104,550	4,550	110,134
Charges for collection of taxes	69,277	68,120	-	67,170
Equipment purchases	6,100	-	(6,100)	1,810
Materials and supplies	50,000	47,800	2,200	47,170
Contractual services	20,848	13,088	7,760	20,140
Other	3,881	2,908	973	1,814
Total expenditures	<u>\$ 1,025,250</u>	<u>\$ 1,190,259</u>	<u>\$ 164,909</u>	<u>\$ 1,188,630</u>
Excess of revenues over expenditures	\$ 176,020	\$ 170,788	\$ 55,237	\$ 112,910
Other financing uses: Transfers to other funds	<u>(128,530)</u>	<u>(134,860)</u>	<u>(6,330)</u>	<u>(128,270)</u>
Excess (deficiency) of revenues over expenditures and other uses	\$ (52,510)	\$ (64,072)	\$ (11,562)	\$ (15,360)
Fund balance, beginning	<u>38,100</u>	<u>38,100</u>	<u>38,100</u>	<u>38,100</u>
Fund balance, ending	<u>\$ (14,410)</u>	<u>\$ (25,972)</u>	<u>\$ (11,562)</u>	<u>\$ (14,410)</u>

See Notes to Financial Statements.

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

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (BAAF 06810) AND ACTUAL
Year Ended October 31, 2000

With Comparative Actual Amounts for Year Ended October 31, 1999

	2000		Variance - Favorable (Unfavorable)	1999 Actual
	Budget	Actual		
REVENUES:				
Taxes - ad valorem	\$ 700,785	\$ 712,505	\$ 11,720	\$ 702,221
Intergovernmental -				
Federal grant	33,050	31,371	(1,679)	32,080
State revenue sharing	35,000	34,394	(606)	34,386
Charges for services -				
Billing of inmates	185,000	184,919	(81)	183,581
Investment income	34,300	43,469	9,169	48,000
Miscellaneous	-	210	210	282
Total revenues	<u>\$ 1,088,135</u>	<u>\$ 1,239,874</u>	<u>\$ 151,739</u>	<u>\$ 1,052,150</u>
EXPENDITURES:				
CURRENT -				
General government -				
Charges for collection				
of taxes	\$ 24,875	\$ 24,847	\$ 28	\$ 24,841
Public safety -				
Personnel costs	692,200	779,377	76,177	677,081
Professional fees	34,000	11,870	22,130	34,200
Administrative costs	58,000	59,883	1,883	128,289
Telephone and utilities	38,300	38,478	178	38,716
Repairs and maintenance	38,400	38,344	56	35,500
Miscellaneous	78,500	76,575	1,925	1,421
Food costs	65,400	63,450	1,950	78,072
Materials and supplies	48,400	64,800	1,600	45,280
Equipment purchases	37,400	9,200	28,200	48,484
Travel	6,000	6,843	843	6,400
Material appropriations	25,000	22,817	2,183	25,000
Training	7,500	7,859	359	8,121
Other	8,800	7,697	1,103	8,677
Capital projects	125,600	99,629	26,000	38,883
Total expenditures	<u>\$ 1,232,500</u>	<u>\$ 1,279,721</u>	<u>\$ 47,221</u>	<u>\$ 1,121,823</u>
Deficiency of revenues over				
expenditures	\$ 443,600	\$ 119,851	\$ 323,749	\$ 159,673
Fund balance, beginning	<u>424,878</u>	<u>374,127</u>	<u>50,751</u>	<u>323,820</u>
Fund balance, ending	<u>\$ 1,000,000</u>	<u>\$ 1,259,106</u>	<u>\$ 259,106</u>	<u>\$ 438,322</u>
See Notes to Financial Statements.				

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

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 Year Ended October 31, 2001

With Comparative Actual Amounts For Year Ended October 31, 2000

	2001		Variance - Favorable (Unfavorable)	2000 Actual
	Budget	Actual		
REVENUES:				
Taxes - ad Valorem	\$ 602,484	\$ 612,100	\$ 9,616	\$ 604,480
Intergovernmental -				
State revenue sharing	52,500	52,886	386	52,491
Investment income	48,000	209,265	161,265	209,270
Miscellaneous	-	123	123	-
TOTAL REVENUES	\$ 708,984	\$ 874,174	\$ 165,190	\$ 866,241
EXPENDITURES:				
Current -				
General government -				
Charges for collection of taxes	\$ 18,101	\$ 21,270	\$ 3,169	\$ 20,165
Administrative costs	1,421	1,621	-	18,280
Health and welfare:				
Rent	148,600	148,604	-	148,604
Equipment purchases	-	-	-	1,424
Other	789	-	789	-
Capital projects	2,452,420	2,258,366	194,054	808,225
Total expenditures	\$ 2,618,621	\$ 2,429,861	\$ 188,760	\$ 2,006,794
Excess (deficiency) of revenues over expenditures	\$ 112,622,470	\$ 112,622,470	\$ 386,430	\$ 337,447
Other financing uses:				
Transfers to other funds	488,480	488,480	-	488,720
Excess (deficiency) of revenues over expenditures and other uses	\$ 112,334,320	\$ 112,334,320	\$ 386,430	\$ 337,217
Fund balance, beginning	2,322,927	2,322,927	2,322,927	2,322,927
Fund balance, ending	\$ 2,322,927	\$ 2,322,927	\$ 2,322,927	\$ 2,322,927

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
SPECIAL REVENUE FUNDS
AND SPECIALIZED MAINTENANCE FUNDS

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

	2000			2000 Actual
	Budget	Actual	Variance - Unfavorable	
Revenues:				
Investment Income	\$ 11,800	\$ 1,094	\$ 10,706	\$ 1,803
Miscellaneous -				
Rent	145,800	144,788	1,012	176,042
Other	-	-	-	48
Total revenues	<u>\$ 157,600</u>	<u>\$ 145,882</u>	<u>\$ 11,718</u>	<u>\$ 178,093</u>
Expenditures:				
Current -				
General government -				
Personnel costs	\$ 74,600	\$ 75,027	\$ 427	\$ 75,149
Professional fees	33,288	33,833	545	33,538
Telephone and utilities	48,378	68,723	20,345	78,888
Repairs and maintenance	17,700	17,329	371	18,708
Equipment purchases	1,433	-	1,433	-
Supplies and materials	10,836	14,023	3,187	10,459
Other	853	179	674	884
Capital projects	240,800	78,328	162,472	-
Total expenditures	<u>\$ 418,888</u>	<u>\$ 282,548</u>	<u>\$ 136,340</u>	<u>\$ 187,878</u>
Excess (deficiency) of revenues over expenditures	\$ 118,712	\$ 113,334	\$ 5,378	\$ 90,215
Other financing sources (uses):				
Transfers from other funds	300,000	113,025	186,975	-
Transfers to other funds	-	-	-	181,763
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ 418,712	\$ 226,359	\$ 192,353	\$ 41,452
Fund balance, beginning	1,532	1,532	-	5,454
Fund balance, ending	<u>\$ 1,532</u>	<u>\$ 1,532</u>	<u>\$ -</u>	<u>\$ 1,432</u>

See Notes to Financial Statements.

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

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

With Comparative Actual Amounts for Year ended October 31, 1999

	2000		Variance - Favorable (Unfavorable)	2000 Actual
	Budget	Actual		
Revenues:				
Intergovernmental -				
Federal grant	\$ 21,800	\$ -	\$ (21,800)	\$ 997,000
Investment income	-	1,800	1,800	5,540
Miscellaneous	-	-	-	720
Total revenues	<u>\$ 21,800</u>	<u>\$ 1,800</u>	<u>\$ (20,000)</u>	<u>\$ 1,003,260</u>
Expenditures:				
Urban redevelopment and housing -				
Grants	\$ -	\$ -	\$ -	\$ 89,554
Administrative costs	<u>21,800</u>	<u>-</u>	<u>21,800</u>	<u>11,000</u>
Total expenditures	<u>\$ 21,800</u>	<u>\$ -</u>	<u>\$ 21,800</u>	<u>\$ 100,554</u>
Excess (deficiency) of revenues over expenditures	\$ (140)	\$ 1,800	\$ 1,940	\$ 902,706
Other financing uses:				
Transfers to other funds	-	-	-	181,800
Excess (deficiency) of revenues over expenditures and other uses	\$ (140)	\$ 1,800	\$ 1,940	\$ 720,906
Fund balance, beginning	140	16,700	16,560	38,800
Fund balance, ending	<u>\$ -</u>	<u>\$ 18,500</u>	<u>\$ 16,620</u>	<u>\$ 759,706</u>

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
SPECIAL REVENUE FUNDS
JOB INCENTIVE GRANT FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (DRAFT BASIS) AND ACTUAL
YEAR ENDED OCTOBER 31, 2001

	Budget			Actual Prior Years
	1998	1999	Total	
Revenues:				
Intergovernmental -				
Federal grant	\$ 40,878	\$ 78,888	\$ 119,766	\$ 38,878
Expenditures:				
Economic opportunity -				
Administration	40,878	78,888	119,766	38,878
Excess (deficiency) of revenues over expenditures	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Fund balance, beginning	-	-	-	-
Fund balance, ending	\$ -0-	\$ -0-	\$ -0-	\$ -0-

Remaining <u>Budget</u>	Current Year <u>Actual</u>	Variance - Favorable <u>(Unfavorable)</u>
\$ 75,887	\$ 35,430	\$ (40,457)
<u>75,887</u>	<u>35,430</u>	<u>40,457</u>
\$ -0-	\$ -0-	\$ -0-
<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

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

STATEMENT OF REVENUES, EXPENDITURES AND FINANCES
 IN FUND BALANCE - BUDGET BASIS BASIS AND ACTUAL
 Year Ended October 31, 2000

With Comparative Actual Amounts for Year Ended October 31, 1999

	2000		Variance - Favorable	2000 Actual
	Budget	Actual		
Revenues:				
Charges for services -				
DCC fees	\$ 44,800	\$ 40,458	\$ 4,342	\$ 41,858
Birth certification	1,800	858	942	1,842
Autopsy fees	20,800	21,563	763	-
Ambulance service	13,800	12,213	1,587	-
Fines and forfeits -				
City Court fines	95,400	81,813	13,587	94,233
District Court fines	20,000	27,523	7,523	28,873
Treatment income	200	78	122	222
Miscellaneous	-	462	462	28
Total revenues	\$ 210,600	\$ 208,192	\$ 2,408	\$ 208,822
Expenditures:				
Public safety -				
Personnel costs	\$ 124,878	\$ 123,812	\$ 1,066	\$ 123,838
Supplies and materials	20,825	29,756	778	278
Contracted services	273,884	283,822	10,038	223,846
Vehicle subsidy leases	4,500	4,500	-	8,238
Telephone and utilities	9,500	10,827	1,327	2,877
Transportation	1,400	1,522	1,122	12
Other insurance premiums	7,800	5,158	2,642	5,898
Administrative costs	7,800	7,248	552	-
Repairs and maintenance	2,825	1,278	1,547	-
Miscellaneous	1,800	1,800	-	-
Equipment purchases	20,200	20,200	-	-
Other	4,125	4,812	687	822
Total expenditures	\$ 484,542	\$ 488,268	\$ 3,726	\$ 484,828
Excess (Deficiency) of revenues over expenditures	\$ (273,942)	\$ (280,076)	\$ 6,134	\$ (186,006)

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
 LAFAYETTE, LOUISIANA
 SPECIAL REVENUE FUND
 GEORGE W. BROWN FUND

STATEMENT OF REVENUE, EXPENDITURE AND CHANGE
 IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (COMBINED)
 Year ended October 31, 2001
 With Comparative Actual Amounts for Year ended October 31, 2000

	2001		Variance - Favorable (Unfavorable)	2000
	Budget	Actual		Actual
Other financing sources:				
Transfers from other funds	\$ 122,142	\$ 122,522	\$ 38,000	\$ 84,522
Excess (deficiency) of revenues and other sources over expenditures	\$ _____	\$ -0-	\$ _____	\$ -0-
Fund balance, beginning				
Fund balance, ending		\$ _____		\$ _____

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
SPECIAL REVENUE FUNDS
F.U.M.A. GRANT NO. 100-10-000

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (OASIS BASIS) AND ACTUAL
DATA ENDED OCTOBER 31, 2004

	Budget	Actual Prior Years	Remaining Budget	Current Year Actual	Variance - Favorable Unfavorable
Revenues:					
Intragovernmental -					
Federal grant	\$ 256,000	\$ 256,380	\$ 273,382	\$ 1,118	\$120,180
Expenditures:					
General government -					
Personnel costs	\$ 48,000	\$ 3,315	\$ 37,787	\$ 3,908	\$ 10,000
Contractual services	250,000	210,929	260,071	-	292,071
Other	12,000	4,233	28,325	4,388	38,321
Total	\$ 310,000	\$ 218,477	\$ 326,183	\$ 18,684	\$ 318,438
Deficiency of revenues over expenditures	\$114,000	\$ 64,097	\$ 159,351	\$ 18,000	\$ 45,190
Other financing sources:					
Transfers from other funds	318,000	44,375	68,352	2,005	60,350
Excess of revenues and other sources over expenditures	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Fund balance, beginning	-	-	-	-	-
Fund balance, ending	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00

See Note to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
 LAFAYETTE, LOUISIANA
 SPECIAL REVENUE FUNDS
 P.O.D.S. SUBSCRIPTION SYNDICATION GRANT NO. 714-28-0000

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET COMPARATIVE BASIS AND ACTUAL
 YEAR ENDED DECEMBER 31, 2000

	<u>Budget</u>	<u>Actual FY00 YTD</u>	<u>Remaining Budget</u>	<u>Current Year Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
Revenues:					
Intergovernmental -					
Federal grant	\$ 26,303	\$ 26,481	\$ 1,302	\$ 478	\$ 11,028
Expenditures:					
General government -					
Personnel costs	\$ 27,340	\$ 28,748	\$ 1,408	\$ 578	\$ 1,064
Other	29,513	28,853	660	-	660
Total	\$ 56,853	\$ 57,601	\$ 1,768	\$ 578	\$ 2,324
Excess (deficiency) of revenues over expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Fund balance, beginning	-	-	-	-	-
Fund balance, ending	\$ -	\$ -	\$ -	\$ -	\$ -

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
SPECIAL REVENUE FUND
F. D. N. O. FINANCING GRANT NO. 730-28-0000

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGE IN FUND BALANCE - BUDGET (DRAFT BASIS) AND ACTUAL
Year Ended October 31, 2001

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
Revenues:			
Intergovernmental -			
Federal grant	\$ 282,888	\$ 21,221	\$ (261,667)
Expenditures:			
General government -			
Personal costs	\$ 128,888	\$ 22,850	\$ 106,038
Contractual services	88,888	-	88,888
Other	<u>78,888</u>	<u>2,731</u>	<u>76,157</u>
Total expenditures	\$ 296,664	\$ 25,581	\$ 271,083
Deficiency of revenues over expenditures	\$ 14,776	\$ 14,360	\$ 416
Other financing sources:			
Transfers from other funds	<u>58,732</u>	<u>5,280</u>	<u>53,452</u>
Excess of revenues and other sources over expenditures	\$ -	\$ -	\$ -
Fund balance, beginning	-	-	-
Fund balance, ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See NOTES to Financial Statements.

LAKECHARTE CITY-PARISH CONSOLIDATED GOVERNMENT
 LAKECHARTE, LOUISIANA
 SPECIAL REVENUE FUND
 P.O.D. GRANT NO. 724-28-0027

STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BASKET BALLP BASKET AND ACTUAL
 Year Ended October 31, 2003

	Budget	Actual	Variance - Favorable (Unfavorable)
Revenues:			
Intergovernmental -			
Federal grant	\$ 28,388	\$ 2,518	\$ 25,870
Expenditures:			
General government -			
Personnel costs	\$ 20,000	\$ 2,138	\$ 17,862
Other	2,521	-	2,521
Total expenditures	\$ 22,521	\$ 2,138	\$ 20,383
Excess (deficiency) of revenues over expenditures	\$ 6,867	\$ 4,380	\$ 2,487
Other financing sources:			
Transfers from other funds	4,382	828	3,554
Excess of revenues and other sources over expenditures	\$ -	\$ -	\$ -
Fund balance, beginning	-	-	-
Fund balance, ending	\$ 4,382	\$ 4,382	\$ -

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
 LAFAYETTE, LOUISIANA
 SPECIAL REVENUE FUNDS
 F.T.B. FUNDING GRANT NO. 731-19-0004

STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - SELECTED GRANT FUNDS AND ACTUAL
 Year Ended October 31, 2000

	Actual prior Year	Remaining Budget	Current Year Actual	Variance - Favorable (Unfavorable)
	Budget	Budget	Actual	
Revenues:				
Intergovernmental - federal grant	\$ 24,300	\$ 1,100	\$ 23,128	\$ 1,181
Expenditures:				
General government -				
Personnel costs	\$ 27,148	\$ 1,148	\$ 28,240	\$ 1,092
Other	1,615	480	1,483	1,132
Total expenditures	\$ 28,763	\$ 1,628	\$ 29,723	\$ 1,298
Deficiency of revenues over expenditures	\$ 4,463	\$ 528	\$ 6,595	\$ 248
Other financing sources:				
Transfers from other funds	5,321	100	5,328	123
Excess of revenues and other sources over expenditures	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Fund balance, beginning	-	-	-	-
Fund balance, ending	\$ -0-	\$ -0-	\$ -0-	\$ -0-

See Notes to Financial Statements.

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

F.T.A. PLANNING GRANT NO. 700-20-0000

STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (FUND BASIS) AND ACTUAL
 Year ended October 31, 2003

	Budget	Actual Prior Year	Remaining Budget	Current Year Actual	Variance - Favorable (Unfavorable)
Revenues:					
Intergovernmental -					
Federal grant	\$ 20,000	\$ 19,518	\$ 482	\$ 364	\$ 118
Expenditures:					
General government -					
Personnel costs	\$ 21,000	\$ 20,115	\$ 885	\$ 886	\$ 885
Other	4,000	3,927	73	66	7
Total	\$ 25,000	\$ 24,042	\$ 958	\$ 952	\$ 58
Deficiency of revenues over expenditures	\$ (5,000)	\$ (4,524)	\$ (476)	\$ (588)	\$ 58
Other financing sources:					
Transfers from other funds	5,000	4,888	112	132	120
Excess of revenues and other sources over expenditures	\$ 0-	\$ 0-	\$ 0-	\$ 0-	\$ 0-
Fund balance, beginning	-	-	-	-	-
Fund balance, ending	\$ 0-	\$ 0-	\$ 0-	\$ 0-	\$ 0-

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
 LAFAYETTE, LOUISIANA
 SPECIAL REVENUE FUNDS
 F.T.A. PLANNING GRANT NO. 736-98-0021

STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 Year Ended October 31, 2003

	Actual		Current		Variance - (Favorable/ Unfavorable)
	Budget	Year	Budget	Year	
Revenues:					
Intergovernmental -					
Federal grant	\$ 22,126	\$ 22,532	\$ 1,200	\$ 1,200	\$ 0.00
Expenditures:					
General government -					
Personnel costs	\$ 22,570	\$ 22,570	\$ -	\$ -	\$ -
Other	3,280	3,456	1,504	1,500	3
Total	\$ 25,850	\$ 26,026	\$ 1,504	\$ 1,500	\$ 3
Deficiency of revenue	\$ 15,194	\$ 14,494	\$ 1,001	\$ 1,001	\$ 0
Other financing activities:					
Transfers from other	3,221	3,872	300	300	0.00
Excess of revenue and					
other resources over	\$ -	\$ -	\$ -	\$ -	\$ -
expenditures					
Fund balance, beginning	-	-	-	-	-
Fund balance, ending	\$ -	\$ -	\$ -	\$ -	\$ -

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
 LAFAYETTE, LOUISIANA
 SPECIAL REVENUE FUND
 JUNE TWENTY-TWO-NINE COURT 1991

STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET YEAR 1991 AND ACTING
 Year Ended October 31, 1991

	Budget	Actual Prior Years	Remaining Budget	CURRENT Year Actual	Variance - Favorable (Unfavorable)
Revenues:					
Intergovernmental -					
Federal grant	\$ 294,145	\$ 24,188	\$ 318,333	\$ 262,938	\$ 145,387
Expenditures:					
Economic opportunity -					
Program costs	\$ 125,973	\$ 27,442	\$ 153,415	\$ 145,712	\$ 15,697
Administration	58,388	6,345	64,733	11,542	13,186
Total	\$ 184,361	\$ 33,787	\$ 218,148	\$ 157,254	\$ 147,587
Excess (deficiency) of revenues over expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Fund balance, beginning	-	-	-	-	-
Fund balance, ending	\$ -	\$ -	\$ -	\$ -	\$ -

See NOTES to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
 LAFAYETTE, LOUISIANA
 SPECIAL REVENUE FUNDS
 JUNE WELFARE TO-RISK GRANT - STATE MATCH (06)

STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (BUMP BASIS) AND ACTUAL
 Year Ended October 31, 2001

	<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
Revenues:			
Intergovernmental -			
State grant	\$ 208,000	\$ 11,585	\$196,415
Expenditures:			
Economic opportunity -			
Program admin.	\$ 178,000	\$ 12,704	\$165,296
Administration	30,000	5,188	24,812
Total expenditures	\$ 208,000	\$ 17,892	\$190,108
Excess (Deficiency) of Revenues Over expenditures	\$ _____	\$ _____	\$ _____
Fund balance, beginning			
Fund balance, ending		\$ _____	

See Notes to Financial Statements.

BARNETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAHARCADE, LOUISIANA
SPECIAL REVENUE FUNDS
EMPHASIS TRUSTEE DUES

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - DIRECT (GAAP BASIS) AND ACTUAL
YEAR ENDED OCTOBER 31, 2001

	Actual Prior Period	Actual Remaining Balance	Current Year Actual	Variance - Favorable (Unfavorable)
	Dollars	Dollars	Dollars	
Revenues:				
Intergovernmental -				
Federal grants	\$ 220,400	\$ 204,482	\$ 24,005	\$ 15,917
Expenditures:				
Local government -				
Personnel costs	\$ 48,000	\$ 39,337	\$ 28,703	\$ 18,400
Professional services	204,345	201,643	2,700	-
Other	22,500	14,820	3,531	1,217
Total	\$ 274,845	\$ 255,800	\$ 34,934	\$ 23,600
Deficiency of revenues over expenditures	\$ 45,445	\$ 45,160	\$ 10,929	\$ 4,730
Other financing sources:				
Transfer from other funds	27,372	21,100	8,211	14,220
Excess of revenues and other sources over expenditures	\$ -	\$ -	\$ -	\$ -
Fund balance, beginning	-	-	-	-
Fund balance, ending	\$ -	\$ -	\$ -	\$ -

SEE NOTES TO FINANCIAL STATEMENTS.

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

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

	2000		Variance - Favorable Unfavorable	2000 Actual
	Budget	Actual		
Revenues:				
Licenses and permits :				
Building permits	\$ 500,000	\$ 500,381	\$ (32,665)	\$ 500,000
Electrical permits	110,000	123,104	8,385	127,048
Plumbing permits	80,000	113,431	33,431	127,420
Other permits	30,000	43,763	8,763	38,070
Charges for services -				
Registration fees	50,000	61,300	1,300	50,734
Other	10,700	14,500	800	10,736
Development income	0,000	10,800	0,330	10,000
Miscellaneous	12,000	1,800	10,200	1,300
Total revenues	<u>\$ 812,000</u>	<u>\$ 965,200</u>	<u>\$ 15,300</u>	<u>\$1,000,000</u>
Expenditures:				
Current :				
General government:				
Personnel cost	\$ 613,120	\$ 688,874	\$ 4,400	\$ 665,900
Transportation	10,000	52,500	(1,800)	12,300
Postage and printing	7,000	0,500	1000	0,700
Contractual services	0,500	5,000	3,000	10,400
Materials and supplies	5,500	7,000	677	5,300
Travel and meetings	400	200	100	300
Telephone	10,000	30,000	(7,000)	24,500
Repairs and maintenance	000	1	000	000
Miscellaneous	3,000	2,000	200	3,000
Other	1,500	1,000	700	1,000
Total expenditures	<u>\$ 660,000</u>	<u>\$ 808,700</u>	<u>\$ 8,100</u>	<u>\$1,000,100</u>
Income Allocation of revenues over expenditures	\$ 150,000	\$ 156,500	\$ 16,400	\$ 110,000
Fund balance, beginning	80,000	808,420	143,380	221,000
Fund balance, ending	<u>\$ 130,000</u>	<u>\$ 163,000</u>	<u>\$ 163,000</u>	<u>\$ 230,000</u>

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
 LAFAYETTE, LOUISIANA
 SPECIAL REVENUE FUND
 DEED COUNTY TREASURY PROGRAM GRANT

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

	Actual		Remaining Budget	Current Year Actual	Variance - Favorable/ Unfavorable
	Budget	Price Years			
Revenues:					
Intergovernmental - state grant	\$ 880,100	\$ 88,781	\$ 848,100	\$ 833,780	\$ 14,320
Expenditures:					
General government :					
Personnel costs	\$ 365,500	\$ 20,944	\$ 334,556	\$ 319,300	\$ 15,256
Training	15,000	000	14,100	4,300	10,800
Supplies and materials	40,000	1,400	48,100	10,400	38,700
Telecommunications	10,000	-	10,000	021	9,979
Utilities	12,000	-	12,000	0,000	12,000
Insurance	12,000	-	12,000	-	12,000
Contractual services	200,000	0,500	199,400	10,000	189,400
Other	10,000	000	10,000	1,000	9,000
Total expenditures	\$ 684,500	\$ 22,844	\$ 661,656	\$ 621,000	\$ 40,656
Excess (deficiency) of revenues over expenditures	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Fund balance, beginning	-	-	-	-	-
Fund balance, ending	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-

See Note to Financial Statements.

SAVANTEE CITY-PRIER CONSOLIDATED GOVERNMENT
 LANSING, ILLINOIS
 SPECIAL REVENUE FUND
 FBI - ADAMTS SECURITY CHECK IMPAIRED

STATEMENT OF REVENUE, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GRAND TOTAL) AND ACTUAL
 YEAR ended October 31, 2001

	Budget	Actual Prior Years	Amending Budget	Current Year Actual	Variance - Favorable (Unfavorable)
Revenues:					
Intergovernmental -					
State grant	\$0,135,000	\$1,038,700	\$1,087,150	\$ 578,725	\$1634,455
Investment income	-----	-----	-----	-----	-----
TOTAL REVENUES	\$0,135,000	\$1,038,700	\$1,087,150	\$ 578,725	\$1634,455
Expenditures:					
General government -					
Personnel costs	\$1,465,201	\$ 624,488	\$ 648,128	\$ 618,128	\$ 845,199
Supplies and materials	158,727	130,450	18,187	18,558	13,621
Telecommunications	17,877	13,308	8,888	8,377	382
Utilities	48,124	27,834	15,885	15,488	4,641
Maintenance	11,883	4,888	7,385	7,283	4,602
Contractual services	147,000	199,078	143,687	88,282	55,495
Insurance	28,876	17,878	7,886	7,886	-
Other	38,525	8,823	21,183	3,128	13,985
TOTAL expenditures	\$2,128,833	\$1,934,139	\$2,691,819	\$ 1,422,888	\$ 1,754,180
Excess (Deficiency) of revenues over expenditures	\$ -	\$ 4,350	\$ 18,121	\$ 18,294	\$ 15,006
Fund balance, beginning	-----	-----	-----	8,721	8,721
Fund balance (deficit), ending	\$-----	\$ 4,713	\$ 18,121	\$ 35,025	\$ 35,156

See Notes to Financial Statements.

MONROE CITY-PARISH CONSOLIDATED GOVERNMENT
 LAKEVIEW, LOUISIANA
 SPECIAL REVENUE FUNDS
 SAC - U.S. MIGRATION OUTPATIENT CLINIC

STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGE IN FUND BALANCE - BUDGET (GRAND TOTAL) AND ACTUAL
 Year Ended October 31, 2002

	Budget	Actual	Remaining Budget	Current	Variance -
		Prior Years		Year Actual	Favorable Unfavorable
Revenues:					
Intergovernmental -					
Federal contract-fee					
for services	\$ 100,040	\$ 1,300	\$ 98,740	\$ 75,368	\$ 23,372
Investment income	-	-	-	432	432
Total revenues	\$ 100,040	\$ 1,300	\$ 98,740	\$ 75,792	\$ 23,804
Expenditures:					
General government -					
Personnel costs	\$ 81,730	\$ 1,410	\$ 79,320	\$ 27,280	\$ 52,040
Travel	1,000	0	1,000	1,000	100
Supplies and materials	13,000	0	13,000	4,300	8,700
Other	4,800	-	4,800	1,000	3,800
Total expenditures	\$ 100,530	\$ 1,410	\$ 99,120	\$ 33,580	\$ 67,000
Excess (deficiency) of revenues over expenditures	\$ -50	\$ 100	\$ 50	\$ 42,212	\$ 42,262
Fund balance (deficit), beginning	-	-	-	100	100
Fund balance (deficit), ending	\$ -50	\$ 100	\$ 50	\$ 42,312	\$ 42,362

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
SPECIAL REVENUE FUNDS
ADDITIONAL RECOVERY CREDIT NON-GRANT

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (ORAP BASIS) AND ACTUAL
Year Ended October 31, 2003
With Comparative Actual Amounts for Year Ended October 31, 2002

	<u>BUDGET</u>	<u>Actual Prior Years</u>	<u>Remaining Budget</u>	<u>Current Year Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
Revenues:					
Charges for services -					
Drug testing fees	\$ 22,800	\$ 22,380	\$ 420	\$ 675	\$ 255
Inpatient fees	22,700	888	21,812	22,824	7,912
Investment income	1,850	528	1,322	1,840	518
Miscellaneous	2,218	1,218	900	1,220	320
TOTAL REVENUES	\$ 49,568	\$ 25,014	\$ 24,454	\$ 26,559	\$ 2,105
Expenditures:					
General government -					
Supplies and materials	\$ 25,243	\$ 21,143	\$ 4,100	\$ 1,208	\$ 2,892
Contractual services	2,244	844	1,400	883	1,517
Tuition	28,250	-	28,250	28,224	26,220
Insurance	8,280	-	8,280	8,280	-
Rent and licenses	1,250	-	1,250	250	800
Total	\$ 64,467	\$ 22,027	\$ 42,440	\$ 38,845	\$ 4,595
expenditures	\$ 42,823	\$ 21,728	\$ 21,340	\$ 26,273	\$ 4,933
Excess (deficiency) of					
revenues over					
expenditures	\$ 6,745	\$ 2,987	\$ 3,114	\$ 7,714	\$ 2,642
Fund balance, beginning	3,200	3,200	3	3,227	3,200
Fund balance, ending	\$ 9,945	\$ 6,187	\$ 6,117	\$ 10,941	\$ 4,741

See Notes to Financial Statements.

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

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GRAP BASIS) AND ACTUAL
Year Ended October 31, 2002

With Comparative Actual Amounts for Year Ended October 31, 2001

	2002		Variance - Favorable (Unfavorable)	2001 Actual
	Budget	Actual		
Revenues:				
Charges for services -				
Community service	\$ 28,800	\$ 21,808	\$ 66,992	\$ 22,825
Rehabilitation education	182,800	144,175	38,625	185,225
Drug screening and assessment	1,500	208	1,292	2,531
Total revenues	<u>\$ 184,800</u>	<u>\$ 166,191</u>	<u>\$ 186,609</u>	<u>\$ 121,581</u>
Expenditures:				
General government -				
Personnel costs	\$ 140,800	\$ 140,793	\$ 7	\$ 122,817
Supplies and materials	4,200	1,449	2,751	1,414
Telecommunications	2,900	2,905	5	-
Printing and postage	4,500	1,520	2,980	790
Contractual services	20,000	35,145	5,815	25,944
Other	4,500	-	4,500	-
Total expenditures	<u>\$ 184,200</u>	<u>\$ 167,112</u>	<u>\$ 17,087</u>	<u>\$ 146,285</u>
Reversal (deficiency) of revenues over expenditures	\$ 600	\$ 1,079	\$ 479	\$ 29,320
Other financing sources (uses):				
Transfers from other funds	-	828	828	28,122
Transfers to other funds	14,000	-	14,000	-
Reversal (deficiency) of revenues and other sources over expenditures and other uses	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Fund balance, beginning	-	-	-	-
Fund balance, ending	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

See Notes to Financial Statements.

LAFAETTE CITY-SERIES CONSOLIDATED GOVERNMENT
 LAFALETTE, LOUISIANA
 SPECIAL REVENUE FUND
 DRUG COURT NON-GRANT FUND

STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (MAJF PAID) AND ACTUAL
 YEAR ENDED OCTOBER 31, 2001

With Comparative Actual Amounts For Year Ended October 31, 2000

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Disadvantage)
Revenues:			
Charges for services -			
Drug testing fees	\$ 2,500	\$ 2,600	\$ 100
Expenditures:			
General government -			
supplies and materials	<u>2,500</u>	-	<u>2,500</u>
Excess (Deficiency) of revenues over expenditures	<u>\$ -0-</u>	\$ 2,600	<u>\$ 2,600</u>
Fund balance, beginning		-	
Fund balance, ending		<u>\$ 2,600</u>	

see Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
SPECIAL REVENUE FUNDS
ROAD CORRY GAP IMPLEMENTATION GRANT

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended October 31, 2021

	Budget	Actual Fiscal Year	Remaining Budget	Current Year Actual	Variance - Favorable (Unfavorable)
Revenues:					
Intergovernmental -					
Federal grant	\$ 400,000	\$ 227,350	\$ 172,650	\$ 210,811	\$ 140,811
Local	20,000	22,747	10,253	7,837	10,284
Miscellaneous	50,000	22,632	27,368	21,833	12,243
Total revenues	\$ 470,000	\$ 272,729	\$ 210,271	\$ 240,481	\$ 163,339
Expenditures:					
General government -					
Personnel costs	\$ 105,000	\$ 105,535	\$ 99,965	\$ 64,244	\$ 20,400
Training	20,100	20,820	4,280	3,200	980
Supplies and materials	81,000	24,500	56,500	20,430	60,070
Telecommunications	6,000	3,500	2,500	2,500	000
Utilities	2,100	2,600	1,500	2,000	0
Printing	2,000	814	1,186	400	200
Professional fees	22,100	10,100	12,000	15,000	1
Equipment purchases	23,000	4,000	19,000	3,700	8,000
Other	18,500	2,800	15,700	3,000	4,000
Total expenditures	\$ 318,800	\$ 280,500	\$ 202,600	\$ 128,280	\$ 102,240
Excess (deficiency) of revenues over expenditures	\$ 151,200	\$ 10,000	\$ 107,671	\$ 112,201	\$ 40,400
Other financing sources:					
Transfers from other funds	20,000	22,702	10,298	7,837	12,261
Excess of revenues and other sources over expenditures	\$ 171,200	\$ 32,702	\$ 117,969	\$ 120,038	\$ 52,661
Fund balance, beginning	0	0	0	0	0
Fund balance, ending	\$ 171,200	\$ 32,702	\$ 117,969	\$ 120,038	\$ 52,661

See Notes to Financial Statements.

LAFAYETTE CITY-BOONE CONSOLIDATED GOVERNMENT
 BOONEVILLE, LOUISIANA
 SPECIAL REVENUE FUND
 STATE MARIJUANA ASSESSMENT/DEPOTTED PROPERTY FUND

STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (LAST YEAR) AND ACTUAL
 Year Ended October 31, 2021

	Budget	Actual	Remaining Budget	Current	Variance - Favorable (Disadvantage)
		Fiscal Year		Fiscal Year	
Revenues:					
Intergovernmental -					
Forfeited evidence	\$ 2,000	\$ 4,200	\$ 2,200	\$ 4,200	\$ 2,000
Expenditures:					
Public safety -					
Personnel costs	\$ 3,400	\$ 397	\$ 3,003	\$ 3,400	\$ 3,407
Supplies and material	1,700	1,190	510	290	80
Miscellaneous	1,700	800	900	700	100
Total expenditures	\$ 6,800	\$ 5,687	\$ 1,113	\$ 4,390	\$ 2,410
Excess (deficiency) of					
revenues over					
expenditures	\$ -	\$ 1,513	\$ 12,287	\$ 790	\$ 1,510
Fund balance, beginning				2,300	2,300
Fund balance, ending	\$ -	\$ 3,240	\$ 12,287	\$ 3,090	\$ 3,240

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
SPECIAL REVENUE FUND
LITFA - FIRST TIME HOMEOWNER FUND

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

	2000		Variance - Favorable (Unfavorable)	1999 Actual
	Budget	Actual		
Revenues:				
Investment Income	\$ _____	\$ 54,978	\$ 54,978	\$ 54,978
Expenditures:				
General government -				
Miscellaneous	\$ 1,999	\$ 1,910	\$ 889	\$ 1,997
and debt expense	_____	56,813	152,317	_____
Total expenditures	\$ 1,999	\$ 58,723	\$ 151,428	\$ 1,997
Excess (Deficiency) of revenues over expenditures	\$ (1,000)	\$ 0,000	\$ 10,510	\$ 24,981
Other financing sources:				
Transfers from component units	_____	452,000	(452,000)	452,000
Excess of revenues and other sources over expenditures	\$ 451,000	\$ 452,000	\$ 1,000	\$ 480,000
Fund balance, beginning		1,180,388		618,388
Fund balance, ending		11,182,388		20,100,388

See Notes to Financial Statements.

LAFAYETTE CITY-INDIAN CONSOLIDATED GOVERNMENT
 MONROE, LOUISIANA
 SPECIAL SERVICES FUND
 ESTABLISHED HOUSING SERVICES LOAN PROGRAM FUND

STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE
 Year Ended October 31, 2001

Revenues:	
Transferred Income	\$ 4,114
Fund balance, beginning	—755,717
Fund balance, ending	<u>\$ 124,511</u>

See Notes to Financial Statements.

LAFAYETTE CITY-BOGALUS CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
SPECIAL SERVICE FUND
F.H.R. PLANNING GRANT NO. 718-28-0012

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (MAY BASIS) AND ACTUAL
FOR FISCAL YEAR ENDING 31, 2001

	ACTION		Remaining Budget	Current Year Actual	Variance - Favorable Unfavorable
	Budget	Price Index			
Revenues:					
Intergovernmental -					
Federal grant	\$ 124,527	\$ 4,528	\$ 247,360	\$ 229,218	\$ 18,142
Expenditures:					
General government -					
Personnel costs	\$ 104,704	\$ 4,190	\$ 104,312	\$ 91,555	\$ 12,757
Contractual services	66,000	-	66,000	66,000	-
Other	20,300	428	20,048	2,963	17,085
Total					
Expenditures	\$ 191,004	\$ 4,618	\$ 190,360	\$ 160,518	\$ 29,842
Deficiency of revenues over expenditures	\$ (67,000)	\$ (3,090)	\$ (16,000)	\$ (32,000)	\$ 15,970
Other financing sources:					
Transfers from other funds	17,000	1,000	16,000	10,500	5,500
Excess of revenues and other sources over expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Fund balance, beginning	-	-	-	-	-
Fund balance, ending	\$ -	\$ -	\$ -	\$ -	\$ -

See Notes to Financial Statements.

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

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET COMP BASIS AND ACTUAL
 YEAR Ended October 31, 2001

With Comparative Actual Amounts for Year Ended October 31, 2000

	Totals			
	2001		Variance - Favorable (Unfavorable)	2000 Actual
	Budget	Actual		
Revenues:				
Intergovernmental :				
Federal grant	\$1,805,000	\$1,175,268	\$629,732	\$ 276,685
Miscellaneous	485	485	-	-
Total revenues	<u>\$1,805,485</u>	<u>\$1,175,753</u>	<u>\$629,732</u>	<u>\$ 276,685</u>
Expenditures:				
Economic opportunity :				
Program costs	\$1,518,455	\$1,645,288	\$ 1,266,833	\$ 243,222
Administration	386,427	330,390	56,037	33,458
Total expenditures	<u>\$1,904,882</u>	<u>\$1,975,678</u>	<u>\$ 1,632,870</u>	<u>\$ 276,680</u>
Excess (Deficiency) of revenues over expenditures	\$ -499,397	\$ -800,000	\$ 1,133,602	\$ -
Fund balance, beginning	-	-	-	-
Fund balance, ending	<u>\$ -499,397</u>	<u>\$ -800,000</u>	<u>\$ 1,133,602</u>	<u>\$ -</u>

See Notes to Financial Statements.

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

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET YEAR BEGINS AND ACTUAL (CONTINUED)
Year Ended October 31, 2001
With Comparative Actual Amounts For Year Ended October 31, 2000

	Local Workforce Investment				Variance - Favorable Unfavorable
	Total Fund	Actual Prior Year	Completed		
			Budgeting Budget	Current Year Actual	
Revenues:					
Intergovernmental -					
Medical grant	\$298,138	\$ 100,976	\$ 194,350	\$ 194,350	\$ -
Miscellaneous	-----	-----	-----	-----	-----
Total revenues	\$298,138	\$ 100,976	\$ 194,350	\$ 194,350	\$ -----
Expenditures:					
Economic opportunity -					
Program costs	\$150,410	\$ 50,165	\$ 148,428	\$ 148,428	\$ -
Administration	38,423	13,215	35,488	35,488	-----
Total	\$188,833	\$ 63,380	\$ 183,916	\$ 183,916	\$ -----
Excess (deficiency) of					
revenues over					
expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Fund balance, beginning	-----	-----	-----	-----	-----
Fund balance, ending	\$ -----	\$ -----	\$ -----	\$ -----	\$ -----

Investment Act -
 MOBILE

Budget	Expenses		Variance - Favorable (Unfavorable)
	Actual		
\$ 451,353	\$ 79,814		\$ 371,539
\$ 451,353	\$ 79,814		\$ 371,539
\$ 487,564	\$ 87,548		\$ 399,996
89,800	19,872		69,928
\$ 577,364	\$ 107,420		\$ 469,944
\$ -0-	\$ -0-		\$ -0-
\$ 577,364	\$ 107,420		\$ 469,944

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BAYLUMBE CITY-PARISH CONSOLIDATED GOVERNMENT
LAKECHARLES, LOUISIANA
SPECIAL REVENUE FUND
LOCAL WORKFORCE IMPROVEMENT ACT GRANT

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (BAAF BUDGET) AND ACTUAL (COMBINED)
Year Ended October 31, 2008
With Comparative Actual Amounts for Year Ended October 31, 2007

	Local Workforce Admin.				Variance - Favorable (Unfavorable)
	Completed				
	Total Grant	Actual Prior Years	Remaining Budget	Current Year Actual	
Revenues:					
Intergovernmental -					
Federal grant	\$182,500	\$ 82,432	\$ 200,000	\$ 200,000	\$ -
Miscellaneous	-	-	-	-	-
Total revenues	\$182,500	\$ 82,432	\$ 200,000	\$ 200,000	\$ -0-
Expenditures:					
Economic opportunity -					
Program costs	\$250,000	\$ 28,287	\$ 270,288	\$ 270,288	\$ -
Administration	80,842	13,285	80,842	80,842	-
Total expenditures	\$330,842	\$ 41,572	\$ 300,000	\$ 300,000	\$ -0-
Excess (deficiency) of revenues over expenditures	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Fund balance, beginning	-	-	-	-	-
Fund balance, ending	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-

Investment Dept.

Budget		Actual	Variance - Favorable (Unfavorable)	
\$ 787,270	\$ 808,388	\$ 211,118		C
\$ 787,270	\$ 808,388	\$ 211,118		C
\$ 788,887	\$ 809,880	\$ 120,993		F
82,283	93,592	11,309		F
\$ 787,270	\$ 808,388	\$ 211,118		C
\$ -0-	\$ -0-	\$ -0-		C
				C
\$ -0-	\$ -0-	\$ -0-		C

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

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (UNAP) BASIS AND ACTUAL (FORWISHER)
YEAR ENDED OCTOBER 31, 2001
With Comparative Actual Amounts for Year Ended October 31, 2000

	Local Workforce Trust				
	TOTAL BUDGET	ACTUAL FY00	COMPLETED		Variance - FUNDABLE
			REMAINING BUDGET	CURRENT YEAR ACTUAL	
Revenues:					
Intergovernmental -					
Federal Grant	\$200,400	\$ 80,337	\$ 218,265	\$ 218,265	\$ -
Miscellaneous	485	-	485	485	-
Total revenues	\$200,885	\$ 80,337	\$ 218,750	\$ 218,750	\$ -
Expenditures:					
Economic opportunity -					
Program costs	\$104,380	\$ 73,300	\$ 160,381	\$ 160,381	\$ -
Administration	38,638	7,830	32,838	32,838	-
Total expenditures	\$143,018	\$ 81,130	\$ 193,219	\$ 193,219	\$ -
Excess (deficiency) of revenues over expenditures	\$ 57,867	\$ -	\$ 25,531	\$ 25,531	\$ -
Fund balance, beginning	-	-	-	-	-
Fund balance, ending	\$ 57,867	\$ -	\$ 25,531	\$ 25,531	\$ -

Investment Act -		
<u>Depositing</u>		
<u>Debit</u>	<u>Credit</u>	<u>Variance - Favorable (Disfavorable)</u>
\$ 787,518	\$ 847,275	\$ 599,757
<u>\$ 787,518</u>	<u>\$ 847,275</u>	<u>\$ 599,757</u>
\$ 781,518	\$ 831,817	\$ 49,941
<u>65,999</u>	<u>10,458</u>	<u>55,488</u>
\$ 152,518	\$ 262,275	\$ 109,757
<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>
<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

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DEBT SERVICE FUNDS

- 1941 RAILROAD TAX BONDS - To accumulate monies for repayment of \$100,000,000 of Public Street and Drainage Bonds. These bonds are composed of various issues with various maturity dates and interest rates and are financed by a dedication of proceeds of a 2% (1991) sales and use tax.
- 1942 RAILROAD TAX BONDS - To accumulate monies for repayment of \$100,000,000 of Public Street and Drainage Bonds. These bonds are composed of various issues with various maturity dates and interest rates and are financed by a dedication of proceeds of a 2% (1991) sales and use tax.
- SAVING AND BOND INTEREST FUND - To accumulate monies for the repayment of \$50,000 of Saver Certificates. These certificates are composed of various issues with various maturity dates and interest rates and are financed by assessments against property owners. The Saving Certificates were paid off in a prior fiscal year. The money remaining in this fund will be used to maintain the properties originally constructed with these assessments.
- CONTINUING GENERAL FUND - To accumulate monies for repayment of \$1,145,000 of general obligation bond issues having various maturity dates and interest rates. Financing of the debt is from a property tax levy.
- NEW JAIL REPAIRING BONDS - To accumulate monies for repayment of \$200,000 of Series 1994 Refunding Bonds dated January 2, 1995. Payments are due in various annual amounts through 2002, with interest accruing at 4.20%. Financing of this debt is from excess annual revenues.
- CERTIFICATES OF INDEBTEDNESS, SERIES 1997 REPAYMENT FUND - To accumulate monies for repayment of \$1,145,000 of Certificates of Indebtedness. Payments are due in various annual amounts through 2007, with interest accruing at 4.00%. Financing of the debt is from excess annual revenues.
- CERTIFICATES OF INDEBTEDNESS, SERIES 1997 REPAYMENT FUND - To accumulate monies for repayment of \$1,145,000 of Certificates of Indebtedness. Payments are due in various annual amounts through 2008, with interest accruing at 4.70%. Financing of the debt is from excess annual revenues.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
ALL 1990 SERVICE FUNDS

CONSOLIDATED BALANCE SHEET

October 31, 2000

With Comparative Totals for October 31, 1999

ASSETS	1991 Sales Tax Funds		
	Total	Sinking Fund	Reserve Fund
Cash	\$ 168,555	\$ 78,488	\$ 37,027
Investments	18,535,480	5,242,185	11,274,194
Approved interest receivable on investments	155,988	-	155,988
Accounts receivable:			
Current	-	-	-
Deferred	-	-	-
Delinquent	-	-	-
Due from Other Funds	178,561	178,561	-
Total assets	\$18,948,484	\$5,499,134	\$11,657,209
LIABILITIES AND FUND BALANCES			
Liabilities:			
Due to other funds	\$ 178,561	\$ 177,776	\$ 18,732
Deferred revenue	-	-	-
Total liabilities	\$ 178,561	\$ 177,776	\$ 18,732
Fund balances:			
Designated for debt retirement	\$18,753,783	\$5,321,408	\$11,436,403
Undesignated	116,701,732	28,211,428	118,488,803
Total fund balances	\$18,770,485	\$5,313,408	\$11,455,206
Total liabilities and fund balances	\$18,948,484	\$5,491,176	\$11,657,209

See Notes to Financial Statements.

1998 Total Tax Receipts			Assessment Receipts		Cash Impairment Linking Fund
Total	Linking Fund	Revenue Fund	Funding	Revenue	
\$ 2,376,697	\$ 283,339	\$ 28,873	\$ 12,708	\$ 277,903	\$ 8,887
24,282,268	2,862,000	11,882,268	656,714	-	128,374
254,104	-	154,104	6,874	-	4,893
-	-	-	-	19,903	- C
-	-	-	-	8,198	-
-	-	-	-	4,349	- D
250,378	250,343	33	-	-	- E
248,853,225	26,813,878	22,829,817	\$ 633,389	\$ 266,052	\$ 281,873
\$ 268,448	\$ 198,879	\$ 118,597	\$ -	\$ 7,385	\$ - D
2,208,489	2,198,872	2,148,827	-0-	2,128	-0- E
117,762,425	98,823,406	111,828,828	\$ -	\$ 54,554	\$ 281,874
217,784,420	22,823,406	21,828,828	232,288	232,082	
218,662,285	22,823,406	21,828,828	232,288	232,082	281,873

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

COMBINED BALANCE SHEET (CONTINUED)
DECEMBER 31, 2001

With Comparative Totals for December 31, 2000

ASSETS	<u>2001</u> <u>Refunding</u> <u>bonds</u>	<u>2000</u> <u>Refunding</u> <u>bonds</u>	Certificates of Indebtedness, Series 1998 <u>Sinking Fund</u>
Cash	\$ -	\$ -	\$ 0
Investments	-	-	12,888
Accrued interest receivable on investments	-	-	187
Assessments receivable:			
Current	-	-	-
Deferred	-	-	-
Delinquent	-	-	-
Due from other funds	-	-	-
TOTAL ASSETS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,322</u>
LIABILITIES AND FUND BALANCES			
LIABILITIES:			
Due to other funds	\$ -	\$ -	-
Deferred revenue	-	-	-
Total liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund balances:			
designated for debt retirement	\$ -	\$ -	13,322
undesignated	-	-	-
Total fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,322</u>
Total liabilities and fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,322</u>

Certificates of Indebtedness, Series 2000 Sinking Fund	Totals	
	October 31, 2001	October 31, 2000
\$ 1,335	\$ 3,798,385	\$ 3,638,895
82,316	32,928,680	32,381,843
1,281	525,675	459,764
-	32,682	82,668
-	5,288	28,722
-	8,282	3,482
-	328,925	386,838
<u>\$ 85,442</u>	<u>\$28,182,425</u>	<u>\$25,605,268</u>
\$ -	\$ 588,622	\$ 782,448
-	5,288	28,722
<u>\$ -</u>	<u>\$ 593,910</u>	<u>\$ 811,170</u>
\$ 85,442	\$27,611,320	\$24,819,598
-	888,311	388,128
<u>\$ 85,442</u>	<u>\$27,498,839</u>	<u>\$24,607,728</u>
<u>\$ 85,442</u>	<u>\$28,182,425</u>	<u>\$25,605,268</u>

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

COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
Year Ended October 31, 2004

With Comparative Totals for Year Ended October 31, 2003

	1981 BASIS TAX YEAR		
	Total	Working Fund	Reserve Fund
Revenues:			
Taxes -			
Ad valorem	\$ -	\$ -	\$ -
INVESTMENT INCOME	1,280,237	232,237	1,048,000
Miscellaneous -			
Special assessments	-	-	-
Interest and penalties on accounts	-	-	-
Total revenues	<u>\$ 1,280,237</u>	<u>\$ 232,237</u>	<u>\$ 1,048,000</u>
Expenditures:			
Current -			
General government:			
Charges for collection of taxes	\$ -	\$ -	\$ -
WATER SERVICE -			
Monies received	5,850,850	5,850,850	-
Interest coupons paid	5,850,000	5,850,000	-
Faying Agents' Fees and administrative costs	61,845	61,845	-
Total expenditures	<u>\$ 12,870,895</u>	<u>\$ 12,870,895</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures	<u>\$11,589,342</u>	<u>\$12,631,342</u>	<u>\$ 1,048,000</u>
Other financing sources (uses):			
Transfers from other funds	\$ 12,781,848	\$ 12,887,987	\$ 883,879
Transfers to other funds	<u>(782,552)</u>	<u>-</u>	<u>(782,552)</u>
Total other financing sources (uses)	<u>\$ 12,000,296</u>	<u>\$ 12,887,987</u>	<u>\$ 101,327</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>\$ 1,489,046</u>	<u>\$ 284,810</u>	<u>\$ 2,149,327</u>
Fund balances, beginning	13,342,837	5,046,500	13,335,487
Residual equity transfers	-	-	-
Fund balances, ending	<u>\$ 14,831,883</u>	<u>\$ 5,331,310</u>	<u>\$ 15,484,814</u>

See Notes to Financial Statements.

2004 Sales Tax Bonds			Assessment Bonds		Contingencies Marketing Fund
Total	Marketing Fund	General Fund	Marketing	General	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,921,845
1,977,279	203,146	974,133	54,548	13,739	41,133
-	-	-	-	23,324	-
-	-	-	-	4,168	-
<u>\$ 1,977,279</u>	<u>\$ 203,146</u>	<u>\$ 974,133</u>	<u>\$ 54,548</u>	<u>\$ 31,231</u>	<u>\$ 2,962,978</u>
					C
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80,363
4,748,089	4,748,089	-	-	50,585	2,350,808
6,466,129	6,466,129	-	-	4,739	228,232
42,428	42,428	-	-	488	1,328
<u>\$ 11,248,428</u>	<u>\$ 11,248,428</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 54,812</u>	<u>\$ 2,580,368</u>
					D
\$110,000,000	\$111,845,476	\$ 974,133	\$ 54,548	\$ 120,513	\$ 3,500
					E
\$ 12,388,133	\$ 12,388,028	\$ 873,164	\$ -	\$ -	\$ -
<u>962,838</u>	-	<u>1823,838</u>	-	-	-
\$ 13,350,966	\$ 12,388,028	\$ 1,000,000	\$ -	\$ -	\$ -
					F
\$ 1,488,860	\$ 438,563	\$ 1,273,308	\$ 84,844	\$ 120,513	\$ 3,500
26,352,690	1,387,258	19,765,402	576,768	216,076	288,133
-	-	-	-	-	-
<u>\$ 27,839,450</u>	<u>\$ 1,825,821</u>	<u>\$ 21,038,710</u>	<u>\$ 661,612</u>	<u>\$ 336,589</u>	<u>\$ 321,633</u>

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

COMBINED STATEMENT OF REVENUES, DEPOSITORIES
 AND CHANGES IN FUND BALANCES (CONTINUED)
 Year Ended October 31, 2001
 With Comparative Totals for Year Ended October 31, 2000

	2001	2000
	Actual	Actual
	<u>2001</u>	<u>2000</u>
Revenues:		
Taxes -		
Ad Valorem	\$ -	\$ -
Investment Income	-	5,922
Miscellaneous -		
Special assessments	-	-
Interest and penalties on assessments	-	-
Total revenues	<u>\$ -</u>	<u>\$ 5,922</u>
Expenditures:		
CURRENT -		
General government:		
Charges for collection of taxes	\$ -	\$ -
Debt service -		
Bonds retired	52,089	295,808
Interest expense paid	28,873	295,848
Printing agents' fees and administrative costs	942	-
Total expenditures	<u>\$ 81,904</u>	<u>\$ 591,656</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (81,904)</u>	<u>\$ (585,734)</u>
Other financing sources (uses):		
Transfers from other funds	\$ 88,928	\$ 488,448
Transfers to other funds	-	-
Total other financing sources (uses)	<u>\$ 88,928</u>	<u>\$ 488,448</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>\$ -</u>	<u>\$ (97,286)</u>
Fund balances, beginning	-	5,922
Residual equity transfers	-	-
Fund balances, ending	<u>\$ -</u>	<u>\$ (91,364)</u>

Certificates of Indebtedness, Series 2009 Sinking Fund	Totals	
	October 31, 2011	October 31, 2010
\$ -	\$ 2,321,040	\$ 2,324,320
5,704	2,378,421	2,603,680
-	29,524	27,210
-	4,264	5,312
<u>\$ 5,704</u>	<u>\$ 2,382,354</u>	<u>\$ 2,639,122</u>
\$ -	\$ 89,502	\$ 79,432
80,000	22,383,886	21,474,588
80,100	22,480,288	22,829,878
600	89,502	89,122
<u>\$ 220,700</u>	<u>\$ 22,582,502</u>	<u>\$ 22,602,028</u>
<u>\$ 126,814</u>	<u>\$ 22,709,014</u>	<u>\$ 22,691,056</u>
\$ 128,724	\$ 22,732,164	\$ 22,904,056
<u> </u>	<u>11,824,801</u>	<u>11,258,188</u>
<u>\$ 128,724</u>	<u>\$ 20,907,363</u>	<u>\$ 20,645,868</u>
\$ 8,888	\$ 2,073,000	\$ 2,324,320
74,420	24,807,718	22,782,340
-	-	202,480
<u>\$ 83,402</u>	<u>\$ 27,072,618</u>	<u>\$ 24,607,140</u>

LAPORTE CITY-PRIOR CONSOLIDATED GOVERNMENT
LAPORTE, LOUISIANA
DEBT SERVICE FUND
1961 SALES TAX BOND DISBURSEMENT

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (DASH BASIS) AND ACTUAL
YEAR ENDED OCTOBER 31, 1961
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED OCTOBER 31, 1960

	1961		Variance - Favorable (Disfavorable)	1960 Actual
	Budget	Actual		
Revenues:				
Investment income	\$ 223,800	\$ 223,800	\$ 13,700	\$ 268,500
Expenditures:				
Debt service -				
Bonds retired	\$ 8,800,000	\$ 8,800,000	\$ -	\$ 8,800,000
Interest coupons paid	8,874,000	8,874,000	-	8,800,000
Facing agents' fees and administrative costs	45,000	44,845	3,000	21,800
Total	17,719,000	17,718,845	3,000	17,621,800
Deficiency of revenues over expenditures	\$152,500,000	\$152,500,000	\$ 100,000	\$121,200,000
Other financing sources:				
Transfers from Sales				
Tax Trust Fund	\$ 10,000,000	\$ 10,075,101	\$100,000	\$ 9,700,000
Transfers from Sales Tax Bond Construction Funds	1,848,700	2,322,820	300,000	2,160,000
Total other financing sources	11,848,700	12,397,921	400,000	11,860,000
Excess of revenues and other sources over expenditures	\$ 112,000,000	\$ 104,000	\$ 10,000	\$ 60,000
Fund balance, beginning		5,000,000		4,000,000
Fund balance, ending		\$ 5,000,000		\$ 4,060,000

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
WATER SERVICE FUND
1993 BILLED TAX BOND REFUND FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (DAP BASIS) AND ACTUAL
YEAR ENDED OCTOBER 31, 1993
WITH Comparative Actual Amounts for Year Ended October 31, 1992

	1993		VARIANCE - Favorable (Disadvantage)	1992 Actual
	Budget	Actual		
Revenues:				
Investment Income	\$ 180,000	\$ 1,048,048	\$ 868,048	\$ 364,887
Other financing sources (uses):				
Transfers from Sales Tax Bond Construction Fund	\$ -	\$ 883,078	\$ 883,078	\$ -
Transfers to Sales Tax Trust Fund	(180,000)	(188,963)	(88,963)	(188,433)
Total other financing sources (uses)	\$ 180,000	\$ 694,115	\$ 694,115	\$ 176,454
Excess of revenues and other sources over expenditures and other uses	\$ 180,000	\$ 1,464,161	\$ 1,284,161	\$ 541,341
Fund balance, beginning		12,225,442		12,225,442
Fund balance, ending		<u>\$13,689,603</u>		<u>\$12,766,883</u>

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAKEVIEW, LOUISIANA
WATER SERVICE FUND
1996 BOND PAY BOND SINKING FUND

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

With Comparative Actual Amounts for Year Ended October 31, 1999

	2000		Variance - Favorable (Unfavorable)	2000 Actual
	Budget	Actual		
Revenues:				
Investment income	\$ 200,000	\$ 200,188	\$ 188	\$ 200,418
Expenditures:				
Debt service -				
Bonds retired	\$ 4,740,000	\$ 4,740,000	-	\$ 4,740,000
Interest coupons paid	8,448,100	8,448,100	-	8,448,048
Paying agents' fees and administrative costs	16,188	16,420	232	16,000
Total expenditures	\$ 13,204,288	\$ 13,204,520	\$ 232	\$ 13,204,048
Deficiency of revenues over expenditures	\$13,004,288	\$13,004,332	\$ 44	\$13,003,630
Other financing sources:				
Transfers from Sales				
Tax Trust Fund	\$ 8,400,400	\$ 8,395,570	\$484,830	\$ 8,396,100
Transfers from Sales				
Tax Bond Construction Funds	2,822,100	2,310,618	486,884	2,310,618
Total other financing sources	\$ 11,222,500	\$ 10,706,188	\$ 516,312	\$ 10,706,718
Income (deficiency) of revenues and other sources over expenditures	\$ 418,212	\$ 411,856	\$ 636	\$ 411,508
Fund balance, beginning		\$ 4,822,428		\$ 4,818,748
Fund balance, ending		\$ 5,234,284		\$ 5,230,256

SEE NOTES TO FINANCIAL STATEMENTS.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
HEAT SERVICE FUND
1998 SALES TAX BOND REFUND FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGE IN FUND BALANCE - DIRECT COMP BASIS AND ACTUAL
Year Ended October 31, 2008
With Comparative Actual Amounts for Year Ended October 31, 2007

	2008		Variances - Favorable Unfavorable	2007 Actual
	Budget	Actual		
Revenues:				
Investment Income	\$ 800,000	\$ 878,138	\$ 78,138	\$ 800,000
Other financing sources (uses):				
Transfers from Sales Tax Bond Construction Fund	\$ -	\$ 878,138	\$ 878,138	\$ -
Transfers to 1998 Sales Tax Trust Fund	1000,000	688,188	(311,812)	1017,812
Transfers to Sales Tax Capital Improvements Fund	-	128,680	(128,680)	-
Total other financing sources (uses)	\$ 1000,000	\$ 750,450	\$ 249,550	\$ 1017,812
Excess of revenues and other sources over expenditures and other uses	\$ -	\$ 1,173,398	\$ 1,173,398	\$ 37,303
Fund balance, beginning		18,788,428		18,788,428
Fund balance, ending		\$ 19,961,826		\$ 18,825,731

See Notes to Financial Statements.

LAFAETTE CITY-PARISH CONSOLIDATED GOVERNMENT
 MONROE, LOUISIANA
 DEBT SERVICE FUND
 FUND BALANCE SHEET

STATEMENT OF REVENUE, EXPENDITURES AND
 CHANGES IN FUND BALANCE
 Years Ended October 31, 2001 and 2000

	<u>2001</u>	<u>2000</u>
Revenues:		
Investment income	\$ 34,544	\$ 34,836
Fund balance, beginning	<u>376,364</u>	<u>341,818</u>
Fund balance, ending	<u>\$ 410,908</u>	<u>\$ 376,654</u>

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
 LAFAYETTE, LOUISIANA
 DEED SERVICE FUND
 DEED ASSIGNMENT FUND FUND

STATEMENTS OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE
 YEARS ENDED OCTOBER 31, 2001 AND 2000

	<u>2001</u>	<u>2000</u>
Revenues:		
Investment income	\$ 15,100	\$ 38,859
Miscellaneous -		
Special assessments	28,824	27,238
Interest and penalties on assessments	<u>8,284</u>	<u>5,812</u>
Total revenues	\$ <u>41,824</u>	\$ <u>51,814</u>
Expenditures:		
Deed service -		
Bonds retired	\$ 84,500	\$ 84,500
Interest coupons paid	8,700	38,810
Funding agency fees and administrative costs	<u>650</u>	<u>1,636</u>
Total expenditures	\$ <u>93,850</u>	\$ <u>124,946</u>
Deficiency of revenues over expenditures	\$ (52,026)	\$ (73,132)
Fund balance, beginning	<u>114,856</u>	<u>312,883</u>
Fund balance, ending	\$ <u>62,830</u>	\$ <u>239,751</u>

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH COMBINED GOVERNMENT
 LAFAYETTE, LOUISIANA
 DEBT SERVICE FUND
 CONTINUING DISBURSED FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET BASIS BASIS AND ACTUAL
 Year Ended October 31, 2001

With Comparative Actual Amounts for Year Ended October 31, 2000

	2001		Variance - Favorable (Unfavorable)	2000 Actual
	Budget	Actual		
Revenues:				
Taxes - ad valorem	\$2,277,200	\$2,303,045	\$ 43,799	\$2,314,300
Investment income	30,000	42,122	12,122	30,000
Total revenues	\$2,307,200	\$2,345,167	\$ 37,967	\$2,344,300
Expenditures:				
Current -				
municipal government:				
charges for collection of taxes	\$ 84,204	\$ 88,100	\$ 3,896	\$ 79,400
debt service:				
bonds retired	2,200,000	2,150,000	-	2,200,000
interest coupons paid	100,000	132,000	-	243,000
paying agent fees	4,000	3,000	2,000	3,000
Total expenditures	\$2,308,204	\$2,373,100	\$ 64,896	\$2,525,400
Excess (deficiency) of revenues over expenditures	\$ 150,244	\$ 150,200	\$ 43,799	\$ 118,900
Fund balance, beginning	200,000	318,121	279,000	200,000
Fund balance, ending	\$ 350,244	\$ 468,321	\$ 322,799	\$ 318,900

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
DEBT SERVICE FUND
FOR JAIL REPAIRING WORK

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - DEBT SERVICE FUND (ASIDE AND ACTUAL)
Year Ended October 31, 2003

With Comparative Actual Amounts for Year Ended October 31, 2002

	2003		Variance - Favorable or Unfavorable	2002 Actual
	Budget	Actual		
Expenditures:				
DEBT SERVICE -				
BONDS ISSUED	\$ 81,000	\$ 81,000	\$ -	\$ 80,000
Interest coupons paid	20,070	20,070	-	20,000
Printing agent fees	1,200	110	1,090	1,000
Total expenditures	\$ 82,270	\$ 81,180	\$ 1,090	\$ 81,000
Other financing sources:				
Transfers from other funds	80,000	80,000	-	80,000
Excess of other financing sources over expenditures	\$ -270	\$ -180	\$ -90	\$ -100
Fund balance, beginning		-		-
Fund balance, ending		\$ -270		\$ -100

See Notes to Financial Statements.

LEFARVILLE CITY-PARISH CONSOLIDATED GOVERNMENT
 LEAFHURST, LOUISIANA
 DEBT SERVICE FUND
 CERTIFICATE OF INDEBTEDNESS, SERIES 2000 GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - DEBT (DEBT SALES) AND ACTUAL
 Year Ended October 31, 2001

With comparative Actual Amounts for Year Ended October 31, 2000

	2001		Variance - Favorable (Unfavorable)	2000 Actual
	Budget	Actual		
Revenues:				
Investment income	\$ _____	\$ 5,314	\$ 5,314	\$ 1,410
Expenditures:				
Debt service -				
Bonds retired	\$ 300,000	\$ 300,000	\$ -	\$ 300,000
Interest coupons paid	100,448	100,000	-	129,704
Payroll agent fees	2,000	-	2,000	-
Total expenditures	\$ 402,448	\$ 400,000	\$ 2,448	\$ 429,704
Deficiency of revenues over expenditures	\$ 397,134	\$ 394,686	\$ 2,448	\$ 428,294
Other financing sources:				
Transfers from other funds	402,448	400,000	-	429,707
Excess (deficiency) of revenues and other sources over expenditures	\$ _____	\$ 5,314	\$ 5,314	\$ 1,413
Fund balance, beginning		5,413		3,890
Fund balance, ending		\$ 10,727		\$ 5,303

See NOTES to Financial Statements.

LAURETTE CITY-PARISH CONSOLIDATED GOVERNMENT
 LAURETTE, LOUISIANA
 WASTE SERVICE FUND
 (CERTIFICATE OF INDEPENDENCE, FISCAL YEAR STARTING FUND)

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET (BAP BASIS) AND ACTUAL
 Year Ended October 31, 2021

With Comparative Actual Amounts for Year Ended October 31, 2020

	2021		Variance - Favorable (Unfavorable)	2020 Actual
	Budget	Actual		
Revenues:				
Treatment income	\$ -0-	\$ 5,384	\$ 5,384	\$ 2,428
Expenditures:				
Solid waste -				
Bonds retired	\$ 48,000	\$ 48,000	\$ -	\$ -
Interest coupons paid	88,000	88,389	-	48,038
Hiring agent fees	3,800	882	2,918	608
Total expenditures	\$ 139,800	\$ 136,769	\$ 3,031	\$ 48,646
Excess (deficiency) of revenues over expenditures	\$ (139,800)	\$ (131,385)	\$ 7,415	\$ (18,218)
Other financing sources:				
Transfers from other funds	115,216	128,725	(13,509)	115,415
Excess (deficiency) of revenues and other sources over expenditures	\$ 15,416	\$ 8,889	\$ 6,527	\$ 76,833
Fund balance, beginning		76,613		-
Fund balance, ending		\$ 85,502		\$ 76,833

See Notes to Financial Statements.

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CAPITAL PROJECTS FUNDS

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

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

LINE BOND CERTIFICATE OF IMPROVEMENTS FUND - To account for the costs associated with various capital improvements financed through the issuance of debt.

LAFAETTE CITY-DIVISION CONSOLIDATED GOVERNMENT
LAFAETTE, LOUISIANA
ALL CAPITAL PROJECTS FUNDS

COMBINED BALANCE SHEET
October 31, 2000
with comparative Totals for October 31, 1999

ASSETS	Sales Tax Capital Improvements
Cash	\$ 613,000
Accounts receivable	-
INVESTMENTS	20,720,000
Interest receivable	240,000
Due from other funds	3,612,611
Due from other governmental agencies	
Iguant funds receivable	<u>570,242</u>
Total assets	<u>\$ 22,155,853</u>
 LIABILITIES AND FUND BALANCES	
Liabilities:	
Cash overdrafts	\$ -
Accounts payable	1,400,004
Other payables	447,133
Retainage payable	183,040
Due to other funds	5,000
Deferred revenue	<u>340,018</u>
Total Liabilities	<u>\$ 2,370,205</u>
Fund balances (deficits):	
Reserved for encumbrances	\$ 7,497,313
Dedicated -	
Designated for capital expenditures	3,115,400
Designated for subsequent year's expenditures	3,490,000
Redesignated (deficit)	<u>3,880,078</u>
Total Fund Balances (Deficits)	<u>\$ 22,155,853</u>
 Total Liabilities and Fund Balances	 <u>\$ 22,155,853</u>

See Notes to Financial Statements.

Bond Construction Funds

1982 General Obligation	1985 Sales Tax	1987 Sales Tax	1990 Sales Tax	1993 Sales Tax	1995 Sales Tax	1997 Sales Tax
\$ 3,400	\$ -	\$ 3,475	\$ 13,368	\$ 35,751	\$ 112,394	\$ 121,873
-	-	-	-	-	-	-
132,868	-	212,887	612,770	688,733	4,338,364	4,321,816
1,991	-	3,884	7,489	8,883	62,383	63,865
-	-	-	-	-	-	-
<u>\$ 138,261</u>	<u>\$ -</u>	<u>\$ 220,246</u>	<u>\$ 733,627</u>	<u>\$ 833,367</u>	<u>\$ 4,403,141</u>	<u>\$ 4,407,554</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	1,379	12,488	289,958	66,885	171,768
-	-	-	-	-	-	-
-	-	-	-	51,387	396,396	187,843
-	-	1,821	2,529	3,543	21,389	21,539
-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,200</u>	<u>\$ 15,017</u>	<u>\$ 293,501</u>	<u>\$ 424,670</u>	<u>\$ 311,150</u>
\$ -	\$ -	\$ 4,267	\$ 4,178	\$ 289,163	\$ 666,773	\$ 1,371,818
117,868	-	288,847	118,386	-	3,419,292	2,884,388
-	-	-	-	-	-	-
26,921	-	17,243	189,158	-	222,247	-
<u>\$ 138,261</u>	<u>\$ -</u>	<u>\$ 217,357</u>	<u>\$ 312,622</u>	<u>\$ 289,163</u>	<u>\$ 3,641,312</u>	<u>\$ 4,256,206</u>
<u>\$ 138,261</u>	<u>\$ -</u>	<u>\$ 220,246</u>	<u>\$ 312,622</u>	<u>\$ 293,163</u>	<u>\$ 3,641,312</u>	<u>\$ 4,256,206</u>

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

COMPARATIVE BALANCE SHEET (CONTINUED)

October 31, 2001

With comparative Totals for October 31, 2000

ASSETS	Fund		
	2000 Dollar Amt.	1999 Dollar Amt.	1998 Dollar Amt.
Cash	\$ 257,853	\$ 343,234	\$ 484,419
Accounts receivable	-	-	2,344
Investments	6,882,873	5,825,428	18,885,877
Interest receivable	224,418	80,884	278,880
Due from other funds	-	1,240	38,283
Due from other governmental agencies (agent funds receivable)	-	-	-
Total assets	\$ 7,365,144	\$ 6,250,786	\$ 19,687,303
LIABILITIES AND FUND BALANCES			
Liabilities:			
Cash overdrafts	\$ -	\$ -	\$ -
Accounts payable	204,840	655,213	383,333
Other payables	-	-	-
Retainage payable	374,508	185,480	344,215
Due to other funds	45,279	27,840	94,164
Deferred revenue	-	-	-
Total Liabilities	\$ 624,627	\$ 868,543	\$ 821,722
Fund balances (deficits):			
Reserved for encumbrances	\$ 3,744,950	\$ 3,923,560	\$ 4,267,795
Unreserved -			
designated for capital expenditures	4,327,850	1,731,822	13,278,478
designated for subsequent year's expenditures	-	-	-
undesignated (deficit)	(624,627)	(868,543)	(821,722)
Total fund balances (deficits)	\$ 7,448,173	\$ 4,786,839	\$ 16,732,550
Total liabilities and fund balances	\$ 7,892,800	\$ 7,645,382	\$ 21,414,273

Commissions Paid			1999 Certification of Independent Firm	Totals	
2006 Sales Fee	2005 Sales Fee	2004 Sales Fee		October 31, 2001	October 31, 2000
\$ 276,513	\$ 276,863	\$ -	\$ 8,815	\$ 3,293,791	\$ 5,823,917
-	-	-	-	2,348	10,179
10,404,412	10,437,703	-	143,019	89,600,400	87,000,000
152,804	152,808	-	1,017	1,200,877	1,288,483
3,323	-	-	-	3,347,480	4,130,819
-	-	-	-	877,742	288,413
<u>\$10,887,149</u>	<u>\$10,867,374</u>	<u>\$ -</u>	<u>\$ 152,851</u>	<u>\$6,218,662</u>	<u>\$9,451,729</u>
\$ -	\$ -	\$ 116,394	\$ -	\$ 116,394	\$ 1,167,094
18,176	253,619	267,878	3,989	3,967,870	5,561,765
-	-	-	-	867,121	61,048
20,084	34,812	-	22,089	2,132,478	1,828,867
55,475	55,424	-	-	228,522	758,020
-	-	-	-	148,258	162,262
<u>\$ 33,635</u>	<u>\$ 343,865</u>	<u>\$ 384,272</u>	<u>\$ 26,078</u>	<u>\$ 3,463,622</u>	<u>\$ 8,518,666</u>
\$ 3,388,888	\$ 3,376,327	\$ -	\$ 94,860	\$16,138,834	\$17,338,384
3,605,317	8,108,859	-	109,853	44,343,751	60,809,089
-	-	-	-	3,089,880	-
429,424	832,733	1083,261	121,808	8,688,439	18,209,813
<u>\$38,189,529</u>	<u>\$18,518,689</u>	<u>\$ 1,200,261</u>	<u>\$ 328,521</u>	<u>\$68,121,620</u>	<u>\$88,279,478</u>
<u>\$28,881,286</u>	<u>\$18,668,443</u>	<u>\$ -</u>	<u>\$ 356,386</u>	<u>\$68,338,420</u>	<u>\$88,517,129</u>

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

COMBINED STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 Year Ended October 31, 2001

With Comparative Totals for Year Ended October 31, 2000

	Sales Tax Capital Improvements
Revenues:	
Intergovernmental	\$ 1,748,241
Investment income	1,091,210
Miscellaneous	<u>128,388</u>
Total revenues	\$ 2,967,839
Expenditures:	
Current -	
General government	\$ 2,048,282
Public safety	4,388,710
Public transportation	888,880
Streets and drainage	2,822,185
Urban redevelopment and housing	229,131
Culture and recreation	7,891,272
Capital projects	<u>6,428,008</u>
Total expenditures	\$ 28,806,378
Excess (deficiency) of revenues over expenditures	\$ (25,838,539)
Other financing sources (uses):	
Proceeds from issuance of debt	\$ -
Proceeds from sale of fixed assets	141,281
Transfers from other funds	18,188,438
Transfers to other funds	18,870
Transfers from component units	975,880
Transfers to component units	<u>(488,882)</u>
Total other financing sources (uses)	\$ 18,887,717
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ (7,950,822)
fund balances (deficits), beginning	<u>28,162,482</u>
fund balances (deficits), ending	\$ 20,211,660
See Notes to Financial Statements.	

Local Contributions Profile

1982 General Obligation	1985 Sales Tax	1988 Sales Tax	1990 Sales Tax	1993 Sales Tax	1995A Sales Tax	1995B Sales Tax
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13,850	10	18,090	48,783	204,828	428,890	583,179
-	-	-	-	21,858	-	-
<u>\$ 13,850</u>	<u>\$ 10</u>	<u>\$ 18,090</u>	<u>\$ 48,783</u>	<u>\$ 226,686</u>	<u>\$ 428,890</u>	<u>\$ 583,179</u>
\$ -	\$ -	\$ -	\$ -	\$ 26,121	\$ 6,824	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>250</u>	<u>287,213</u>	<u>22,678</u>	<u>27,240</u>	<u>1,508,243</u>	<u>1,236,203</u>	<u>3,483,898</u>
<u>\$ 250</u>	<u>\$ 287,213</u>	<u>\$ 22,678</u>	<u>\$ 27,240</u>	<u>\$ 1,534,364</u>	<u>\$ 1,243,027</u>	<u>\$ 3,483,898</u>
\$ 11,608	\$ 1367,203	\$ 21,702	\$ 21,235	\$ 11,812,802	\$ 1813,150	\$ 12,585,323
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	2,763	113,022	120,162	68,713	1208,265	1363,188
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 11,608</u>	<u>\$ 2,763</u>	<u>\$ 113,022</u>	<u>\$ 120,162</u>	<u>\$ 68,713</u>	<u>\$ 1208,265</u>	<u>\$ 1363,188</u>
\$ 11,458	\$ 1458,043	\$ 215,404	\$ 121,827	\$ 12,498,515	\$ 2,021,415	\$ 14,643,821
<u>128,483</u>	<u>1468,262</u>	<u>232,382</u>	<u>127,865</u>	<u>1,297,618</u>	<u>2,228,188</u>	<u>2,438,243</u>
<u>\$ 139,941</u>	<u>\$ 1,468,262</u>	<u>\$ 232,382</u>	<u>\$ 127,865</u>	<u>\$ 1,366,233</u>	<u>\$ 2,230,313</u>	<u>\$ 2,442,486</u>

SLAUGHTER CITY-DARIEN CONSOLIDATED GOVERNMENT
SLAUGHTER, LOUISIANA
ALL CAPITAL PROJECTS FUNDS

COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES (CONTINUED)
Year Ended October 31, 2001
With Comparative Totals for Year Ended October 31, 2000

	<u>2001</u>		
	2001	2000	2000
	Sales	Sales	Sales
	<u>Tax</u>	<u>Tax</u>	<u>Tax</u>
Revenues:			
Intergovernmental	\$ -	\$ -	\$ -
Investment income	607,184	607,779	1,804,388
Miscellaneous	2,283	27,626	128,683
Total revenues	\$ 609,467	\$ 635,405	\$ 1,933,071
Expenditures:			
Current -			
General government	\$ 31,623	\$ 16,908	\$ -
Public safety	-	-	-
Public transportation	-	-	-
Streets and drainage	-	-	-
Urban redevelopment and zoning	-	-	-
Culture and recreation	-	-	-
Capital projects	4,340,142	3,320,236	2,382,088
Total expenditures	\$ 4,371,765	\$ 3,337,144	\$ 2,382,088
Excess (Deficiency) of revenues	\$ 197,702	\$ 298,261	\$ 550,983
Other financing sources (uses):			
Proceeds from issuance of debt	\$ -	\$ -	\$ -
Proceeds from sale of fixed assets	-	-	-
Transfers from other funds	-	-	-
Transfers to other funds	(818,432)	(484,785)	(1,385,375)
Transfers from component units	-	-	-
Transfers to component units	-	-	-
Total other financing	\$ (818,432)	\$ (484,785)	\$ (1,385,375)
Excess (Deficiency) of revenues	\$ 379,270	\$ 83,476	\$ 165,608
and other sources over			
expenditures and other uses	\$ 379,270	\$ 83,476	\$ 165,608
Fund balances (Deficits), beginning	12,882,684	12,166,682	21,868,645
Fund balances (Deficits), ending	\$ 13,261,950	\$ 12,250,162	\$ 22,034,253

<u>Construction Funds</u>			<u>Totals</u>		
2008A Sales Tax	2008B Sales Tax	2008C Sales Tax	1999 Certification of Total Balance Fund	October 31, 2002	October 31, 2003
\$ -	\$ -	\$ -	\$ -	\$ 1,949,341	\$ 1,333,896
928,888	963,570	-	87,887	8,459,346	8,557,825
-	483	1,873	340	148,281	371,435
<u>\$ 928,888</u>	<u>\$ 964,053</u>	<u>\$ 1,873</u>	<u>\$ 87,887</u>	<u>\$ 10,556,968</u>	<u>\$ 9,263,156</u>
\$ 188,288	\$ 328,185	\$ -	\$ -	\$ 1,199,388	\$ 8,628,817
-	-	-	-	4,188,750	8,028,388
-	-	-	-	888,980	638,816
-	-	-	-	1,407,185	1,973,518
-	-	-	-	287,321	38,889
-	-	-	-	7,288,872	8,138,885
<u>188,288</u>	<u>328,185</u>	<u>0</u>	<u>0</u>	<u>18,372,504</u>	<u>18,788,885</u>
<u>\$ 1,117,176</u>	<u>\$ 1,292,238</u>	<u>\$ 1,873</u>	<u>\$ 87,887</u>	<u>\$ 22,929,472</u>	<u>\$ 20,052,041</u>
\$ 158,288	\$1,164,120	\$ 1,873	\$ 148,813	\$11,263,358	\$14,553,443
\$18,155,288	\$15,588,388	\$ -	\$ -	\$ 27,475,400	\$ 2,378,288
-	-	-	-	143,281	-
-	-	-	-	18,188,428	28,643,788
11,526,920	13,848,290	-	-	18,327,583	18,648,887
-	-	-	-	875,888	888,888
<u>11,526,920</u>	<u>13,848,290</u>	<u>0</u>	<u>0</u>	<u>37,035,282</u>	<u>38,167,063</u>
<u>\$23,828,333</u>	<u>\$13,958,188</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 41,138,640</u>	<u>\$ 18,672,326</u>
\$18,789,528	\$13,653,948	\$ 188,288	\$ 1488,813	\$ 118,4588	\$18,881,333
-	12,338,828	-	817,288	88,338,428	118,158,813
<u>\$18,789,528</u>	<u>\$13,525,888</u>	<u>\$ 188,288</u>	<u>\$ 1,306,101</u>	<u>\$ 106,797,068</u>	<u>\$ 18,999,146</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
CAPITAL PROJECTS FUND
(ALSO TAX CAPITAL IMPROVEMENTS FUND)

STATEMENTS OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
Years Ended October 31, 2000 and 2001

	<u>2001</u>	<u>2000</u>
Revenues:		
Intergovernmental -		
Federal grant	\$ 838,888	\$ 884,875
State grant	508,378	48,428
Local government	509,572	28,048
Investment Income	1,893,935	1,980,938
Miscellaneous	135,385	166,628
Total revenues	<u>\$ 3,886,168</u>	<u>\$ 3,132,917</u>
Expenditures:		
Current -		
General government	\$ 2,844,162	\$ 4,582,348
Public safety	4,388,938	5,812,149
Public transportation	888,888	214,875
Streets and drainage	3,827,788	3,777,818
Urban redevelopment and housing	227,121	24,888
Culture and recreation	9,382,973	8,132,588
Capital projects	8,892,028	7,830,182
Total expenditures	<u>\$ 26,852,068</u>	<u>\$ 28,410,858</u>
Deficiency of revenues over expenditures	<u>\$12,965,900</u>	<u>\$12,987,941</u>
Other financing sources (uses):		
Proceeds from sale of fixed assets	\$ 181,040	-
Proceeds from issuance of debt	-	879,881
Transfers from other funds	28,375,888	28,285,250
Transfers to other funds	(2,895)	(422,250)
Transfers from component units	878,888	882,888
Transfers to component units	(182,828)	(282,828)
Total other financing sources (uses)	<u>\$ 28,859,373</u>	<u>\$ 28,852,371</u>
Deficiency of revenues and other sources over expenditures and other uses	<u>\$ 12,965,900</u>	<u>\$ 12,987,941</u>
Fund balance, beginning	<u>28,188,882</u>	<u>28,322,282</u>
Fund balance, ending	<u>\$ 25,222,982</u>	<u>\$ 28,188,882</u>

(see Notes to Financial Statements.)

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

STATE OF APPROPRIATIONS
Year Ending October 31, 2001

	Budget
City-Parish Council	\$ 3,001,000
Mayor/President	81,100
City Court	81,500
Legal Department	20,000
Department of Administration	3,300,000
Police Department	2,400,000
Fire Department	2,500,000
Department of Public Works	10,200,000
Department of Recreation and Parks	3,350,500
Department of Community Development	8,100,000
Civil Service	2,000
Planning and Development Management	31,100
Other appropriations:	
Internal appropriations (transfers to other funds)	70,000
Transfers to component units (Cajundome)	400,000
Internal appropriations	300,000
Other administrative costs	400,000
Other equipment	20,000
	20,000
Totals	33,320,200

Expenditures Percent Year	Obligated Funds		Balance - Favorable (Unobligated)
	Reserve	Total	
\$ 488,988	\$ -	\$ 488,988	\$ 2,141,828
45,963	-	45,963	38,963
28,818	28,821	83,807	28,818
8,825	-	8,825	8,825
858,688	265,387	1,123,815	8,089,827
1,128,383	12,883	1,128,383	247,883
2,528,861	88,668	2,618,328	278,864
12,388,433	2,485,288	18,469,433	12,185,188
1,810,884	287,883	2,097,888	1,088,888
5,487,818	1,288,387	6,888,888	1,228,817
-	-	-	2,821
18,881	47,888	64,888	8,828
2,825	-	2,825	78,288
488,888	-	488,888	-
188,888	-	188,888	-
488,715	-	488,715	-
<u>18,273</u>	<u>27,828</u>	<u>28,287</u>	<u>22</u>
<u>\$28,828,813</u>	<u>\$ 2,887,213</u>	<u>\$31,822,214</u>	<u>\$18,248,823</u>

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

SUMMARY OF EXPENDITURES
Year Ended October 31, 2001

	Total	Land
City-Corporation Council	\$ 885,508	\$ -
Mayor/President	45,000	-
City Council	34,834	-
Legal Department	8,034	-
Department of Administration	855,448	-
Police Department	1,135,180	-
Fire Department	2,374,861	-
Department of Public Works	13,344,422	-
Department of Recreation and Parks	1,818,888	-
Department of Community Development	5,487,538	26,173
Planning and Development Management	32,081	-
External Appropriations	188,000	-
Other	473,088	-
	\$28,023,888	\$ 26,173

* Item not considered to be of netting capital benefit.

Buildings	Furniture	Improvements Other than buildings		Equipment	Other ^a
		Leasehold	Yieldable		
\$ 915,600	\$ -	\$ -	\$ -	\$ 24,900	\$ -
-	-	-	-	45,200	-
-	-	-	21,700	21,400	1,600
-	-	-	-	8,000	-
-	-	-	-	429,212	429,200
24,800	8,700	-	842,242	484,777	20,000
1,549,400	-	-	650,615	709,811	29,915
2,981,214	2,266,000	1,785,110	941,579	1,629,810	2,989,830
483,587	88,200	204,720	42,870	222,811	488,520
6,442,508	-	-	-	84,710	233,802
-	-	-	-	20,000	-
-	-	-	-	-	200,000
<u>111,318,716</u>	<u>22,282,214</u>	<u>21,221,820</u>	<u>22,216,254</u>	<u>22,221,812</u>	<u>22,218,212</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
 LAFAYETTE, LOUISIANA
 CAPITAL PROJECTS FUND
 1992 GENERAL OBLIGATION BOND CONSTRUCTION FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 Years ended October 31, 1991 and 1990

	<u>1991</u>	<u>1990</u>
Revenues:		
Investment income	\$ 11,850	\$ 4,813
Expenditures:		
Capital projects	<u>200</u>	<u>826</u>
Excess of revenues over expenditures	\$ 11,650	\$ 4,413
Fund balance, beginning	<u>120,833</u>	<u>120,833</u>
Fund balance, ending	<u>\$ 132,483</u>	<u>\$ 125,246</u>

See Notes to Financial Statements.

MAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
 LAKEVIEW, LOUISIANA
 CAPITAL PROJECTS FUND
 1992 GENERAL OBLIGATION BOND CONSTRUCTION FUND

SCHEDULE OF EXPENDITURES COMPARED TO CAPITAL BUDGET (GRAN BASIS)
 Year Ended October 31, 2001

	Project Authorization	Expenditures		Balance of Incomplete Project
		Prior Years	Current Year	
Street project:				
Ernie's Laundry Road	<u>\$ 149,418</u>	<u>\$ 48,892</u>	<u>\$ 280</u>	<u>\$ 137,346</u>

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

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
Year Ended October 31, 2001
With Comparative Totals for Year Ended October 31, 2000

	2001			2000
	Total	Reverts	Debitment	
Revenues:				
Investment Income	\$ 10	-	10	\$ 18,000
Expenditures:				
Capital projects	187,317	188,327	990	131,556
Excess (deficiency) of revenue over expenditures	\$ (187,307)	\$ (188,327)	\$ (980)	\$ (113,556)
Other financing uses:				
Transfers to other funds	11,730	-	11,730	(18,450)
Excess (deficiency) of revenue over expenditures and other uses	\$ (199,037)	\$ (188,327)	\$ (12,730)	\$ (132,006)
Fund balance, beginning	129,850	221,840	135,580	258,882
Fund balance (deficit), ending	\$ (69,187)	\$ (66,487)	\$ (12,170)	\$ (162,882)

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
 LAFAYETTE, LOUISIANA
 CAPITAL PROJECTS FUND
 1984 SALES TAX BOND CONSTRUCTION FUND

SCHEDULE OF EXPENDITURES COMPARED TO CAPITAL BUDGET (BASF BASIS)
 Year Ended October 31, 2003

	Project Anticipation	Expenditures		Balance of Incomplete Projects
		Fiscal Year	Current Year	
Street projects:				
Franklin Highway Road Phase I	\$ 3,000,000	\$ 587,800	\$ 437,594	\$ 650
North College Road Phase I	1,751	273,807	271,250	1
Gilman Road/W. Antoine Street	<u>83,351</u>	<u>83,358</u>	-	<u>3</u>
	\$ 3,066,999	\$ 924,965	\$ 708,844	\$ 654
Drainage projects:				
Bloss Drive Curbcut	<u>88,228</u>	<u>88,228</u>	<u>880</u>	<u>-</u>
	<u>\$ 3,155,227</u>	<u>\$ 1,013,193</u>	<u>\$ 709,724</u>	<u>\$ 654</u>

LAKELAKE CITY-PACIFIC CONSOLIDATED GOVERNMENT
SHREVEPORT, LOUISIANA
CAPITAL PROJECTS FUND
1987 SALES TAX BOND CONSTRUCTION FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
Year Ended October 31, 2001
With comparative totals for Year Ended October 31, 2000

	2001			2000
	Total	Sewerage	Stormwater	
Revenues:				
Investment income	\$ 10,690	\$ 6,000	\$ 25,611	\$ 20,699
Miscellaneous	-	-	-	8,308
Total revenues	\$ 10,690	\$ 6,000	\$ 25,611	\$ 29,007
Expenditures:				
Capital projects	22,678	2,488	22,739	489,350
Excess (deficiency) of revenues over expenditures	\$ (12,988)	\$ (2,388)	\$ (19,348)	\$ (170,343)
Other financing uses:				
Transfers to other funds	(10,825)	(2,381)	(19,320)	(177,169)
Deficiency of revenues over expenditures and other uses	\$ (23,813)	\$ (4,769)	\$ (38,668)	\$ (347,512)
Fund balance, beginning	229,260	49,432	187,928	633,921
Fund balance, ending	\$ 205,447	\$ 44,663	\$ 149,260	\$ 286,409

See NOTES to Financial Statements.

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

SCHEDULE OF EXPENDITURES COMPARED TO ORIGINAL BUDGET (GAAP BASIS)
 Year Ended October 31, 2001

	Project Administration	Expenditures		Balance of Incomplete Projects
		Price Years	Current Year	
Street projects:				
Raccoon Millie Lane	\$ 208,000	\$ 20,000	\$ 1,000	\$ 177,000
Bass Street Extension	22,000	22,000	-	0
	<u>\$ 222,000</u>	<u>\$ 42,000</u>	<u>\$ 1,000</u>	<u>\$ 177,000</u>
Wastewater projects:				
Joe Ann Dennis, Lateral 3	\$1,000,000	\$1,000,000	\$ 3,000	\$ 0
Detention Station Phase II	50,000	0,000	17,000	27,000
Detention Station	46,000	46,000	321	789
	<u>\$1,100,000</u>	<u>\$1,078,000</u>	<u>\$ 20,321</u>	<u>\$ 27,789</u>
	<u>\$1,210,000</u>	<u>\$1,145,000</u>	<u>\$ 21,321</u>	<u>\$ 200,220</u>

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

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
Year Ended October 31, 2001
With Comparative Totals For Year Ended October 31, 2000

	2001			2000
	Total	Directs	Indirects	
Revenues:				
Intergovernmental -				
Local government	\$ -	\$ -	\$ -	\$ 411,877
Investment income	48,700	-	48,700	70,858
Miscellaneous	-	-	-	3,845
Total revenues	\$ 48,700	\$ -	\$ 48,700	\$ 486,580
Expenditures:				
Capital projects	33,548	8,826	24,722	818,545
Excess (deficiency) of revenues over expenditures	\$ 15,152	\$ (8,826)	\$ 23,978	\$ (331,965)
Other financing uses:				
Transfers to other funds	(12,122)	-	(12,122)	(122,012)
Excess (deficiency) of revenues over expenditures and other uses	\$ 3,030	\$ (8,826)	\$ 11,856	\$ (453,977)
Fund balance, beginning	518,565	1212,845	708,433	237,772
Fund balance, ending	\$ 521,595	\$ 1204,019	\$ 720,289	\$ (216,205)

See Notes to Financial Statements.

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

SCHEDULE OF LIABILITIES COMPARED TO CAPITAL BUDGET (BOND SALES)
Year ended October 31, 2001

	Project Subtotalization	EXPENDITURES		Balance of Incomplete Projects
		Fiscal Years	Current Year	
Street projects:				
Kuonin Laundry Road Phase 21A	\$ 188,882	\$ 188,882	\$ 0,000	\$ 0
Cajundome (eastward) Phase 21B	1,188	1,188	-	1
Street Closures Project	<u>3,588,351</u>	<u>3,588,351</u>	<u>00</u>	<u>0</u>
	\$ 3,786,520	\$ 3,786,520	\$ 0,000	\$ 0
Drainage projects:				
Coulee 116 (see Coulee Lateral 1P)	\$ 83,842	\$ 83,842	\$ 0,000	\$ 0,000
Northward Drive Coulee Extension	1,894,165	1,894,165	-	0
Caffery Parkway Outfall	500,000	500,000	-	0
Farrell Drive Drainage	208,478	208,478	-	101
Debatille Coulee	882,418	841,818	-	4,600
Debatille Coulee Phase 21	842	818	24	0
Coulee Mine Branch/Out	888,488	888,488	-	1
Coulee Mine Improvements	118,168	100,048	18,098	800
Millie Street Outfall	378,818	378,388	-	1
Old Coulee	<u>812,818</u>	<u>798,788</u>	<u>14,138</u>	<u>888,888</u>
	\$ 5,872,888	\$ 5,321,888	\$ 32,888	\$ 119,888
	\$ 7,288,382	\$ 8,108,418	\$ 32,888	\$ 119,888

SAFAYETTE CITY-WARREN CONSOLIDATED GOVERNMENT
 SAFAYETTE, LOUISIANA
 CAPITAL PROJECTS FUND
 1999 SALES TAX BOND CONSTRUCTION FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 Year Ended October 31, 2001
 With Comparative Totals for Year Ended October 31, 2000

	2001				2000			
	Total	Streams	Business	Excise/Dues				
Revenues:								
Intergovernmental -								
State grant	\$ -	\$ -	\$ -	\$ -	\$ 227,914			
Investment income	144,825	94,417	-	15,408	142,719			
Miscellaneous	21,820	343	21,718	0	585			
Total revenues	\$ 166,645	\$ 94,760	\$ 21,718	\$ 15,408	\$ 371,218			
Expenditures:								
Current -								
General								
government	\$ 24,801	\$ 24,801	\$ 24,801	\$ 1,444	\$ 24,804			
Capital projects	1,580,545	1,112,353	388,354	-	1,999,052			
Total	expenditures	\$ 1,605,346	\$ 1,137,154	\$ 462,845	\$ 2,023,856			
Surplus (deficiency)	of revenues over	expenditures	\$ 11,412,800	\$ 11,023,261	\$ 1381,341	\$ 11,876	\$ 12,883,611	
Other financing uses:								
Transfers to other	funds	185,312	178,860	-	181,847	198,219		
Surplus (deficiency)	of revenues over	expenditures and	other uses	\$ 11,498,488	\$ 11,144,401	\$ 1381,341	\$ 11,876	\$ 12,785,392
Fund balance,	beginning	1,387,514	1,475,350	260,445	53,233	3,331,548		
Fund balance (deficit),	ending	\$ 2,885,972	\$ 2,619,751	\$ 1,641,786	\$ 56,467	\$ 3,717,940		

See Notes to Financial Statements.

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

SCHEDULE OF EXPENDITURES COMPARED TO CAPITAL BUDGET (CONT. SHEET)
Year Ended October 31, 2003

	Project Authorization	Appropriations		Balance of Encumbrance
		Price Years	Current Year	
Street projects:				
Ernie Landry Blvd Phase 1 Police Station/Collector's Center - II	\$ 1,222,800	\$ -	\$ 1,461,800	\$ 167,000
Ante Drive Extension	22,800	22,200	53	743
Newa Iron/Pinkish Fern Lane	329,344	329,743	-	3
Della Fontaine Drive Extension	185,400	185,400	-	3
0,000	0,000	-	-	0
HIDDEN ACRES/Barry Street Extension	343,700	343,700	-	0
Johnson Street Light (Offway 733)	347,704	347,700	-	4
Louisiana Avenue Extension Phase II	600,000	478,000	1,411	12,000
North St. Antoine Street Extension	150,000	48,310	1,130	98,000
Wichita Drive Extension	120,000	120,000	221	-
Wichita Dr. Antoine Street	100,000	82,000	43,430	15,000
	\$ 3,200,324	\$ 3,200,327	\$ 3,322,333	\$ 209,433
Drainage projects:				
Franklin Coulee Phase III	\$ 94,000	\$ -	\$ 94,014	\$ -
Broadway Coulee Phase II	28,385	-	100	28,000
Harvey Farm Road Drainage Phase II	220,000	8,804	24,010	186,800
Acadiana Lake Drainage	448,000	458,243	3,900	800
Broadway Coulee Phase I	1,754,900	1,754,900	(3,000)	24,000
Delcille Coulee	2,388,887	2,384,738	73	4,000
Edna Drive Coulee	1,784,410	1,584,800	186,823	11,000
Harvey/Edna Drive Drainage	121,743	221,743	-	3

(continued)

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

SCHEDULE OF EXPENDITURES COMPARED TO CAPITAL BUDGET (CONT'D) (CONTINUED)
 Year Ended October 31, 2001

	Project Allocation	Expenditures		Balance of Incomplete Projects
		FY01	Current	
		Year	Year	
Wastings projects (continued):				
Monitor Lake Detfall	142,732	48,525	135,844	27,493
Gak Center	2,402,344	277,400	27,473	2,100,814
River Oaks Pump Resorption	273,252	220,493	403	34,276
McKinley Street Drainage	128,820	222,868	-	34
	<u>2,973,148</u>	<u>5,469,286</u>	<u>183,720</u>	<u>2,232,617</u>
	<u>212,821,328</u>	<u>2,234,178</u>	<u>2,1,580,515</u>	<u>2,217,995</u>
Amount to be funded by state grants				<u>187,403</u>
Amount to be funded by Lafayette Consolidated Government				<u>2,1,808,518</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
OFFICIAL PROJECTS FUND
2015A BARRIS TAX BOND CONSTRUCTION FUND

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
Years Ended October 31, 2009 and 2008

	<u>2009</u>	<u>2008</u>
Revenues:		
Investment income	\$ 422,880	\$ 518,780
Expenditures:		
Current: -		
General government	\$ 5,456	\$ 113,048
Capital projects	<u>3,226,580</u>	<u>3,843,378</u>
Total expenditures	<u>\$ 3,232,036</u>	<u>\$ 3,956,426</u>
Excess (deficiency) of revenues over expenditures	\$ 190,844	\$ (876,646)
Other financing uses:		
Transfers to other funds	<u>688,890</u>	<u>160,280</u>
Excess (deficiency) of revenues, over expenditures and other uses	\$ (498,046)	\$ (1,036,926)
Fund balance, beginning	<u>5,356,304</u>	<u>6,393,230</u>
Fund balance, ending	<u>\$ 4,858,258</u>	<u>\$ 5,356,304</u>

See Notes to Financial Statements.

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

SCHEDULE OF EXPENDITURES OBLIGED TO CAPITAL BUDGET FUND BALDI
 Year Ended October 31, 2001

Project Description	PROJECT ESTIMATED	Expenditures		Balance of Unexpended Projects
		FY00 Year	FY01 Year	
Street projects:				
Beljean Balcon/College Phase II (Janet)	\$ 50,000	\$ 50,000	\$ 0	\$ -
South Williams Drive Extension	210,000	50,000	45,000	109,000
Acadian Hill Lane	500,000	-	-	500,000
Antoinette/ Delroy/Johnson interchange	50,000	50,000	50,000	0,000
Galaxy/Longway Turn Lane	650,000	50,000	50,000	500,000
Congress Widening at westward Dallas Drive Extension (To LA 801)	3,570,000	2,500,000	800,000	200,000
Dallas/Boiron/William	300,000	300,000	0,000	0,000
Development Drive Extension Phase II	370,000	370,000	2,000	0,000
Forest Road Widening	100,000	20,000	0	70,000
Louisiana Avenue Extension Phase II - Milling/Gravel	3,000,000	800,000	300,000	2,000,000
North St. Antoine Extension - Park Dam Road	500,000	45,000	50,000	400,000
Wilbert Road Realignment and Reconstruction	100,000	20,000	-	80,000
	<u>110,070,000</u>	<u>8,000,000</u>	<u>8,000,000</u>	<u>8,000,000</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
CAPITAL PROJECTS FUND
1978 RAILROAD TAX BOND CONSTRUCTION FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
Years Ended October 31, 1993 and 1992

	1993	1992
Revenues:		
Investment Income	\$ 500,173	\$ 479,046
Miscellaneous	<u> </u>	<u>2,782</u>
Total revenues	<u>\$ 500,173</u>	<u>\$ 481,828</u>
Expenditures:		
Current -		
General government	\$ -	\$ 51,578
capital projects	<u>3,483,804</u>	<u>3,131,832</u>
Total expenditures	<u>\$ 3,483,804</u>	<u>\$ 3,183,410</u>
Excess (deficiency) of revenues over expenditures	\$ 15,366,369	\$ 198,418
Other financing uses:		
Transfers to other funds	<u>1363,100</u>	<u>1451,152</u>
Excess (deficiency) of revenues over expenditures and other uses	\$ 14,003,269	\$ 57,266
Fund balance, beginning	<u>7,438,262</u>	<u>8,431,110</u>
Fund balance, ending	<u>\$ 8,441,531</u>	<u>\$ 8,488,376</u>

See Notes to Financial Statements.

LAKEVIEW CITY-PARISH CONSOLIDATED GOVERNMENT
LAKEVIEW, LOUISIANA
CAPITAL PROJECTS FUND
1976 BOND TAX ROAD CONSTRUCTION FUND

SCHEDULE OF EXPENDITURES COMPARED TO CAPITAL BUDGET (BAND 06510)
Year Ended October 31, 2001

	Project Authorization	Expenditures		Balance of Incomplete Projects
		FISCAL YEAR	CURRENT YEAR	
Street projects:				
Subsanitary Cafeteria/Range Intersections	2 100,000	\$ -	\$ 4,140	\$ 104,860
Brasco Laundry Extension - Cafeteria - 1600	317,488	-	-	317,488
New de Miller Extension	500,000	100,000	40,000	360,000
Harold Avenue Turn Lane	400,000	-	100	399,900
Kalene Jackson Collector Phase II	607,000	47,000	620,000	-
Louisiana Avenue Extension Phase III-1	544,518	-	523	543,995
South College Phase I 1714/1800/1810/1820/1830/1840	1,271,207	4,400	201,000	565,509
Johnson/North College Turn Lane	100,000	10,000	17,300	72,700
Jefferson Street/Beaumont/ Cypress Subways	400,000	200,000	30,000	210,000
16th Street Extension 1800/1810/1820	240,000	130,000	1,110	108,890
New Street - Newman/Annapolis	200,000	200,000	1,000	-
Kenneth Landry Widening Phase I	851,507	210,400	810,000	20,107
East Ben Huron West - 14th/University	600,000	600,000	1,000	99,000
East Ben Huron East - 14th/University Avenue	240,000	240,000	1,510	-
South Douglas Extension - Newman/Orange Loop	200,000	241,700	1,000	4,300
Dr. John McSwain/1800/1810/ University/Owens	241,000	17,400	7,000	216,600
West Willow Street - University/Beaumont/ Cafeteria	1,071,000	500,000	1,700,000	700,000
Hess/Alphonse Intersections Improvement	200,000	0	-	100,000
1-20 Frontage Road Northwest	50,000	2,000	70	47,930
1-20 Frontage Road Southwest	50,000	1,000	70	48,930
	<u>318,274,001</u>	<u>\$ 2,550,000</u>	<u>\$ 3,480,000</u>	<u>\$ 4,200,000</u>

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

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 Year Ended October 31, 2003
 With Comparative Totals for Year Ended October 31, 2002

	2003				2002
	Total	Street	Declarer	Recreation	
Revenues:					
Investment income	\$ 887,184	\$ 783,777	\$ 173,407	\$ -	\$ 1,893,404
Miscellaneous	3,268	1,837	943	-	88,948
Total					
revenues	\$ 890,452	\$ 785,614	\$ 174,350	\$ -	\$ 1,982,352
Expenditures:					
Current -					
General					
operational	\$ 93,813	\$ 64,843	\$ 14,128	\$ 13,842	\$ 396,367
Capital projects	8,360,342	2,689,627	2,845,323	28,348	2,387,653
Total					
expenditures	\$ 8,454,155	\$ 2,754,470	\$ 2,859,451	\$ 42,190	\$ 2,784,020
Deficiency of					
revenues over					
expenditures	\$11,274,803	\$1,978,856	\$1,685,101	\$ 42,190	\$16,491,768
Other financing					
sources (uses):					
Transfers from					
other funds	-	-	-	-	377,388
Transfers to					
other funds	188,402	188,402	118,388	-	188,402
Deficiency of					
revenues and					
other sources					
over expenditures					
and other uses	\$11,086,391	\$1,790,454	\$1,566,713	\$ 42,190	\$16,013,678
Fund balance					
deficit,					
beginning	12,862,093	2,281,218	2,692,888	28,312	18,898,793
Fund balance					
deficit, ending	\$13,018,312	\$1,999,236	\$1,863,325	\$ 70,502	\$18,917,571

See Notes to Financial Statements.

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LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
 LAFAETTE, LOUISIANA
 CAPITAL PROJECTS FUND
 1998 BOND AND BOND CONSTRUCTION FUND

(SUMMARY OF EXPENDITURES COMPARED TO CAPITAL BUDGET (BOND SALES))
 Year ended October 31, 2000

	Project Authorization	Expenditures		Balance of Incomplete Projects
		Fiscal Year	Current Year	
Street projects:				
ambassador Gallery at Ridge	\$ 31,000	\$ 29,000	\$ 410	\$ 25,284
Erato Laundry Road Extension Caldery/US 90	188,000	88,813	8,779	26,610
I-10 Frontage Roads -				
Southwest University/Caldery	358,000	146,079	17,269	188,282
Southwest University/Caldery	1,000,000	182,885	67,839	758,876
Southwest I-49/University	673,388	178,384	78,589	224,771
Southwest I-49/University	708,000	88,880	2,259	629,084
DCO Subst/Hobby Drive Extension	208,000	188,804	28,880	-
Kalena Saloon Frontage Collector	1,000,000	86,559	1,188,808	168,888
Troubling Road Extension	188,388	188,888	-	388
Walden Drive/Ambassador Caldery/Memphis	188,000	188,378	28,882	38,342
Louisiana Avenue Extension Phase 1A	278,888	813	1,873	278,888
Camelia Boulevard Extension	21,808,000	11,455,382	28,882	7,778
Erato Laundry Road Widening Phase 2	1,308,000	287,488	888,278	2,888,388
Camelia at Johnston				
Intersection Improvement	58,888	8	8,088	88,842
M. Park New Market Road Widening	888,888	-	-	888,888
I-10 Frontage Roads -				
Southwest I-10/Louisiana Avenue	258,000	7,888	-	242,888
Southwest I-10/Louisiana Avenue	288,888	4,853	-	288,847
Citywide Sidewalks	288,888	33,388	73,878	86,778
Intersection improvement -				
Verot at Mendis	888,888	188,328	84,322	88,238
	<u>\$21,813,388</u>	<u>\$13,816,023</u>	<u>\$ 2,808,822</u>	<u>\$ 6,288,888</u>

(continued)

LAFAYETTE CITY-WASHITA CONSOLIDATED GOVERNMENT
LAFAYETTE, OKLAHOMA
CAPITAL PROJECTS FUNDS
2008 SALES TAX BOND CONSTRUCTION FUND

SCHEDULE OF EXPENDITURES COMPILED TO CAPITAL BUDGET (BOND SALES) (CONTINUED)
Year Ended October 31, 2008

	Project Authorization	Expenditures		Balance of Incomplete Projects
		Prior Years	Current Year	
Drainage projects:				
Cauling Elm Area Curbs - Lateral 88	\$ 88,000	\$ 78,800	\$ 20	\$ 1,800
Bell's Turn Curbing	1,173,000	1,132,720	8,320	40,800
Mina Drive Curbs				
Phase 1 and 12	80,000	88,400	20	2,300
Cauling Elm Area Curbs - V Phase 11/113	888,000	888,000	135,780	40,200
Franklin Curbs 110	248,000	-	248,000	-
Harwell/Holsey/Grand Drainage Improvements	76,000	-	-	76,000
Maryvale Park Road Drainage Phase 11	700,000	15,784	646,120	18,076
Cauling River Improvements - Phase 1	1,263,000	188,284	893,400	893,100
Harold Drive Curbs	24,000	24,000	-	1
Hendon Lane/Walton Lane Drainage	44,000	-	35,470	8,500
Competitive Drainage Analysis	100,000	39,881	-	33
	<u>\$ 6,617,000</u>	<u>\$ 2,388,220</u>	<u>\$ 2,848,382</u>	<u>\$ 1,183,733</u>
Parks and Recreation projects:				
Multi-Purpose Field Complex	\$ 957,800	\$ 955,000	\$ 100	\$ 2,600
Wynland Park Multi-Purpose Complex	1,000,000	1,167,320	10	10,400
Swimming Complex (C) & Beaches	100,000	87,570	18,880	43,320
New Golf Course	1,000,000	1,000,000	40	4,300
Operation and Maintenance Building - Wink Choate	500,000	618,160	75,200	10,630
	<u>\$ 3,957,800</u>	<u>\$ 5,828,050</u>	<u>\$ 368,340</u>	<u>\$ 91,650</u>
	<u>\$3,328,870</u>	<u>\$3,130,780</u>	<u>\$ 4,150,142</u>	<u>\$ 2,175,383</u>

LAFAYETTE CITY-PARISH COMBINED GOVERNMENT
 LAKEVIEW, LOUISIANA
 CAPITAL PROJECTS FUND
 DEBRA BAKER AND SON CONSTRUCTION FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 YEAR ENDED OCTOBER 31, 2001
 With Comparative Totals For Year Ended October 31, 2000

	2001				2000
	Total	Projects	Drainage	Recreation	
Revenues:					
Investment Income	\$ 627,778	\$ 428,268	\$ 12,748	\$ 218,862	\$ 712,388
Miscellaneous	37,625	127	38	35,841	3,229
Total revenues	<u>\$ 705,403</u>	<u>\$ 428,395</u>	<u>\$ 12,786</u>	<u>\$ 254,703</u>	<u>\$ 715,617</u>
Expenditures:					
CURRENT -					
General government	\$ 10,908	\$ 7,855	\$ 821	\$ 2,538	\$ 48,342
Capital projects	2,820,318	2,820,229	12,352	173,325	1,828,678
Total expenditures	<u>\$ 2,831,226</u>	<u>\$ 2,828,084</u>	<u>\$ 13,173</u>	<u>\$ 175,863</u>	<u>\$ 1,877,020</u>
Excess (deficiency) of revenues over expenditures	\$114,176,177	\$114,982,140	\$ (10,387) \$	87,840	\$ (161,403)
Other financing uses:					
Transfers to other funds	644,381	738,458	116,314	1208,424	1844,321
Excess (deficiency) of revenues over expenditures and other uses	\$115,235,817	\$115,235,887	\$ 106,855	\$ (122,584)	\$ (1,506,144)
Fund balance, beginning	12,125,827	8,242,328	285,328	1,831,248	12,784,820
Fund balance, ending	<u>\$ 8,886,820</u>	<u>\$ 9,121,428</u>	<u>\$ 392,183</u>	<u>\$ 1,708,664</u>	<u>\$13,278,676</u>

See Notes to Financial Statements.

MONROE CITY-PARISH CONSOLIDATED GOVERNMENT
 LAKECHARLES, LOUISIANA
 CAPITAL PROJECTS FUND
 1999A BAILOU TAX BOND CONSTRUCTION FUND

SCHEDULE OF EXPENDITURES CHARGED TO CAPITAL BUDGET BAILOU BAILOU
 Year Ended October 31, 2003

Project Authorizations	Expenditures		Balance of Incomplete Projects	
	Fiscal Years	Current Year		
Street projects:				
Anteceptor Office at Ridge Intersection Improvement	\$ 75,000	\$ -	\$ -	\$ 75,000
Congress Widening at Belair and E. Young, Belair TO Widening	48,000	14,819	84,339	800
Canal St. Boulevard Extension	70,000	-	81,000	20,000
North Domingue Extension Phase 1 - Ridge/Forest	5,000,000	500,000	5,074,000	2,700,000
	<u>5,123,000</u>	<u>504,819</u>	<u>5,578,339</u>	<u>2,900,000</u>
Drainage projects:				
Outlet for New Canals Lateral 20	\$ 150,000	\$ 133,250	\$ 1,100	\$ 15,650
Comprehensive Drainage Analysis	100,000	75,500	10,000	9,500
Lower Verde Lateral 20A	50,000	50	100	49,850
	<u>300,000</u>	<u>208,750</u>	<u>11,200</u>	<u>65,000</u>
Parks and Recreation projects:				
New Golf Course Purchase/Development	\$ 1,300,000	\$ -	\$ 100	\$ 1,300,000
Senior Complex Moore Park	100,000	111,000	117,117	111,000
	<u>1,400,000</u>	<u>111,000</u>	<u>117,217</u>	<u>1,411,000</u>
	<u>\$13,523,000</u>	<u>\$ 816,569</u>	<u>\$ 5,705,556</u>	<u>\$ 7,001,880</u>

PARAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
 LAKECHARTR, LOUISIANA
 CAPITAL PROJECTS FUND
 LEASE SALES TAX BOND CONSTRUCTION FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 Year Ended October 31, 2001
 With Comparative Totals for Year Ended October 31, 2000

	2001					2000
	Total	Highways	Drainage	Recreation		
Revenues:						
Investment Income	\$ 1,804,388	\$ 1,374,843	\$ 429,500	\$ 10,044	\$ 1,779,800	
Miscellaneous	326,827	327,688	827	188	-	
Total revenues	\$ 2,131,215	\$ 1,702,531	\$ 430,327	\$ 10,232	\$ 1,779,800	
Expenditures:						
Current -						
General government	\$ -	\$ -	\$ -	\$ -	\$ 848,807	
Capital projects	5,229,800	3,436,528	2,428,368	84,163	6,289,879	
Total						
Expenditures	\$ 5,229,800	\$ 3,436,528	\$ 2,428,368	\$ 84,163	\$ 6,738,746	
Excess (deficiency) of						
revenues over						
expenditures	\$ (3,098,585)	\$ (1,734,000)	\$ (1,998,041)	\$ (73,931)	\$ (4,958,946)	
Other financing sour-						
ces:						
Transfers to other						
funds	11,331,770	582,687	127,545	185,163	11,627,065	
Excess (deficiency) of						
revenues over						
expenditures and other						
sources	\$ (1,766,815)	\$ (1,151,313)	\$ (1,870,506)	\$ (55,768)	\$ (3,331,881)	
Fund balance, beginning	22,882,846	14,162,555	\$ 1,184,808	\$ 1,338,500	\$ 28,372,629	
Fund balance, ending	\$ 21,116,031	\$ 13,011,242	\$ (785,698)	\$ 1,282,732	\$ 25,040,748	

See Notes to Financial Statements.

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LAKECHARTE CITY-PARISH CONSOLIDATED GOVERNMENT
 LAKECHARTE, LOUISIANA
 CAPITAL PROJECTS FUND
 FIVE YEAR TAX BOND CONSTRUCTION FUND

SCHEDULE OF EXPENDITURES COMPARED TO CAPITAL BUDGET (MAY 2014 BASIS)
 Year Ended October 31, 2021

Project	Project Authorization	Expenditures		Balance of Incomplete Projects
		Fiscal Year	Actual Year	
Street projects:				
Alexander Gallery on Ridge Road	1,008,288	0	58,400	949,888
Erato Laundry Extension - Coligny/MSB	633,480	-	28,887	604,593
I-10 Frontage EB 11-48 to University	288,000	-	-	288,000
Bay de Lafour Extension - Hwy. 90	1,328,000	588,318	22	739,660
Kalisto Saloom Frontage/ Phase I	3,748,700	248,843	488,888	3,010,969
Tourling Road Extension	1,279,440	1,142,702	48,888	78,850
Kalisto Saloom Frontage/ Phase II	878,000	187,163	48,888	642,949
Kalisto Saloom Frontage and Collector Street	18,784	18,784	-	0
South College Road Phase I - Pinhook/Kalisto Saloom	608,000	122	-	607,878
Louisiana Avenue Extension Phase III - Post Box				
Bouton/MS B	842,488	3,428	188,043	657,867
Post Box/MSB East Phase I	614,900	68,748	628,120	17,032
Erato Laundry widening - Phase II and III	250,900	8,181	28,844	213,875
Congress Street Widening at Bertrand	1,018,000	2,007,888	8,078	1,982
Buile Drive Extension TO LA RD	878,000	-	127,188	750,812
Novelcourt Drive Extension East Verot School Road Widening	1,705,000	2,194,324	18,888	50,788
Widening	108,000	32,482	38,384	37,134
Louisiana Avenue Extension Phase IIIA - Willow/Alexander	5,073,184	14,021	1,708,843	3,350,320
North St. Antoine Street Extension - Post Box Mouton	87,808	22	-	87,786
				1,001,000

LAKEVIEW CITY-PARISH CONSOLIDATED GOVERNMENT
LAKEVIEW, LOUISIANA
CAPITAL PROJECTS FUND
1996 STATE TAX BOND CONSTRUCTION FUND

SCHEDULE OF EXPENDITURES COMPARED TO CAPITAL BUDGET (DAP BASIS) (CONTINUED)
Year Ended October 31, 2001

Project	Anticipation	Expenditures		Balance of Incomplete Projects
		Prior Years	Current Year	
Street projects (continued):				
Louisiana Avenue Extension Phase 1B - Alexander/1-11	500,000	2,286	932	496,782
Louisiana Avenue Extension Phase 1C - 1-10 Post Iron Station	296,000	330	1,000	294,670
Lake Street Extension East From Iron Station Road Midway	210,000	243,285	-	33,285
1,714,500	25,000	11	1,690,500	
Ranch Domingue Extension Phase 1 - Dumas/Ridge Hess/Alexander Street	600,000	100,000	40,000	459,999
Interpretation Improvements Carpentier Highway at Millon Citywide Sidewalks	600,000 50,000 200,000	- - 4,333	81 776 200,000	200,000 49,224 500
	<u>205,285,285</u>	<u>\$ 2,289,128</u>	<u>\$ 2,446,000</u>	<u>\$12,784,502</u>
Drainage projects:				
Billie Taylor Gulch Edna Drive Drainage - Phase 1 and 11	\$ 70,000	\$ 11	\$ 50,447	\$ 19,543
2,200,000	200,000	1,000,000	999,997	
Coates 116 400 Canal, Lateral #8	200,000	200,000	0,000	70,000
Ivonne Coates Phase 11B Cassidy/St. Domingue/Compagny/ Iron	400,000	31,074	107,000	431,926
130,000	-	-	130,000	
Coates Gas Pipeline Lateral/Barbours	1,000,000	00,000	603,000	215,000
2,000,000	50,000	20,000	643,000	
Shelton Coates Phase 1 and 11	2,000,000	50,000	20,000	643,000
Woods Lane/Benny Lane Drainage	200,000	200	200,704	29,297
Old Coates	700,000	000	-	699,999
Walker Road Drainage	500	704	100	-
Wainwright Street Drainage	200,000	240,000	-	20,000
Wainwright/St. Mary Drainage	100,000	-	-	100,000

continued

LAFAYETTE CITY-DRAINS CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
CAPITAL PROJECTS FUND
1976 DEDICATED TO ROAD CONSTRUCTION FUND

SCHEDULE OF EXPENDITURES COMPARED TO CAPITAL BUDGET (CAPITAL DRAINS) (CONTINUED)
Year Ended October 31, 1991

Project Authorization	Expenditures		Balance of Incomplete Projects
	Fiscal Year	Current Year	
Drainage projects (continued):			
Newbie Gulch#1	115,760	61,608	4,951
Soudan Gulch	115,640	37,606	55,490
Beds Due Lafayette Drainage Improvements	123,880	180	123,880
	\$ 3,423,380	\$ 2,428,394	\$ 3,889,617
Parks and Recreation projects:			
New Golf Course Purchase/Development	\$ 3,263,430	\$ 688,218	\$ 3,151,885
	\$ 6,686,810	\$ 2,516,612	\$ 7,041,502

LAFAYETTE CITY-MAINE CONSOLIDATED GOVERNMENT
 LAFAYETTE, MAINE
 CAPITAL PROJECTS FUND
 2000, MAINE TRAIL HOME CONSTRUCTION FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 Year ended October 31, 2001

	<u>Total</u>	<u>Expend</u>	<u>Encumbrance</u>
Revenues:			
Investment income	\$ 320,824	\$ 321,480	\$ 7,430
Expenditures:			
Current -			
General government	\$ 180,240	\$ 180,400	\$ 1,500
Capital projects	582,480	538,317	7,333
Total expenditures	\$ 762,720	\$ 718,717	\$ 8,833
Excess (deficiency) of revenues over expenditures	\$ 160,294	\$ 162,763	\$ 11,870
Other financing sources (uses):			
Proceeds from the sale of bonds	12,000,000	12,000,000	280,000
Transfers to other funds	(1,000,000)	(1,000,000)	(10,000)
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	\$10,290,594	\$10,192,763	\$ 80,000
Fund balance, beginning	-	-	-
Fund balance, ending	<u>\$10,290,594</u>	<u>\$10,192,763</u>	<u>\$ 80,000</u>

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
CAPITAL PROJECTS FUND
2009A SALES TAX BOND CONSTRUCTION FUND

SCHEDULE OF DEFERRED/PAID COMPARED TO CAPITAL BUDGET (GRAT BATED)
Year Ended October 31, 2011

Project	Expenditures		Balance of Incomplete Projects
	Project Authorization	Actual Year	
Street projects:			
Antenor-Galley at Kidge Intersection Improvements	\$ 125,000	\$ -	\$ 125,000
1-10 Frontage Road SR, University-Galley	180,000	-	180,000
1-10 Frontage Road SR, 1-89/University	200,000	-	200,000
1-10 Frontage Road SR, 1-89/University	200,000	-	200,000
E. College Extension Phase 1, Plaquemine/ Kalinia Station	173,000	-	173,000
Heide/Way, 10 Turn Lane	50,000	-	50,000
1-10 Frontage Road SR, 1-89/Louisiana Avenue	200,000	-	200,000
Rue De Soline Extension, Way.. 03	200,000	-	200,000
East New Houston Road (B-45/04)	75,000	-	75,000
Antenor-Galley/Congress Turn Lane	180,000	-	180,000
Decker Road Midwaying	180,000	-	180,000
Louisiana Avenue Extension Phase 11B, Alex/1-10	180,000	-	180,000
Johnson/North College Turn Lane	25,000	-	25,000
Camille Boulevard Extension	7,316,000	-	7,316,000
Frankie Laundry Road Extension	531,000	-	531,000
E. East New Houston Road Midwaying	200,000	-	200,000
West Willow Street Extension	170,000	-	170,000
1-10 Frontage Road SR, 1-89/Louisiana Avenue	200,000	-	200,000
Citywide sidewalks West School at Beadle	200,000	-	200,000
Intersections Improvements	221,000	-	221,000
	<u>\$28,896,000</u>	<u>\$ -</u>	<u>\$28,896,000</u>

Continued

JAYWYDE CITY-PARISH CONSOLIDATED GOVERNMENT
 LAKECHARLES, LOUISIANA
 CAPITAL PROJECTS FUNDS
 2008A BOND TAX BOND CONSTRUCTION FUND

SCHEDULE OF EXPENDITURES COMPARED TO CAPITAL BUDGET (BOND SALES) (CONTINUED)
 Year Ended October 31, 2008

Project	Expenditures		Balance of Incomplete Projects
	Price Basis	Current Cost	
Recreation projects: Recreation Center Improvements	\$ 58,500	\$ 1,713	\$ 60,213
	\$ 200,000,000	\$ 200,000,000	\$ 200,000,000

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
CAPITAL PROJECTS FUND
2008 SALES TAX BOND CONSTRUCTION FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
Year Ended October 31, 2011
With Comparative Totals for Year Ended October 31, 2010

	2011					2010
	Total	Budget	Variance	Encumbrance	Reconciliation	
Revenues:						
Investment income	\$ 543,578	\$ 512,812	\$ 348,125	\$ 3,507	\$ -	
Miscellaneous	425	218	252	-	462	
Total	\$ 544,003	\$ 513,030	\$ 348,382	\$ 3,507	\$ 462	
Expenditures:						
Current -						
General government	\$ 216,505	\$ 264,227	\$ 79,448	\$ 768	\$ -	
Capital projects	2,888,688	1,822,120	1,815,122	18,882	2,126,525	
Total	\$ 3,105,193	\$ 2,086,347	\$ 1,894,570	\$ 19,650	\$ 2,126,525	
Income (deficiency) of revenues over expenditures	\$ (1,561,190)	\$ (1,573,317)	\$ (1,546,188)	\$ (16,143)	\$ (1,660,063)	
Other financing sources:						
Issued:						
proceeds from sale of bonds	25,200,000	22,260,000	5,180,000	50,000	-	
Transfers to other funds	(1,248,278)	(1,284,540)	366,262	(8,022)	-	
Income (deficiency) of revenues and other sources over expenditures and other items	\$ (1,585,468)	\$ (1,602,457)	\$ (1,209,626)	\$ (12,165)	\$ (1,660,063)	
Fund balance (deficit), beginning	(2,126,075)	(1,822,802)	(1,128,120)			
Fund balance (deficit), ending	\$ (3,711,543)	\$ (3,425,259)	\$ (2,337,746)	\$ (12,317)	\$ (3,320,126)	

See Notes to Financial Statements.

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LAKEVIEW CITY-DAVIE CONSOLIDATED GOVERNMENT
 LAKEVIEW, LOUISIANA
 CAPITAL PROJECTS FUND
 2008 BOND TAX AND CONSTRUCTION FUND

SCHEDULE OF EXPENDITURES COMPARED TO CAPITAL BUDGET (GAAP BASIS)

Year ended October 31, 2011

Project Description	Expenditures		Balance of Incomplete Projects
	Fiscal Year	Current Year	
Street projects:			
Ernie Landry Extension Coffery/L&H	\$ 144,000	\$ -	\$ 144,000
E-18 Frontage RR 41-42 to University	218,000	-	218,000
Lee Salvo/Baldry	1,800,000	27,104	482,221
Salvo Salvo Collector Road Phase II	762,000	462,983	80,889
Salvo Salvo Collector Road Phase I	1,800,000	180	2,800,000
E. College Extension - Phase I Fishon/Salvo	27,500	-	27,500
Woodford Drive Extension - Anderson/Coffery/ Kovallia	1,878,000	5,203	1,581,100
Woods/Map. rd thru Lewis Canada/W. Montague/Compass/ Dona	18,000	-	28,000
Woods Drive Extension	100,000	-	100,000
Ernie Landry Road Extension W. Post One Woodson Road Widening	100,000	-	100,000
E. Comstock Extension - Phase II Wickes/Turget Jefferson Street Underpass Improvements	718,000	-	718,000
	<u>\$ 8,828,000</u>	<u>\$ 484,890</u>	<u>\$ 3,828,222</u>

Drainage projects:

Wells Drive (W&H) - Phase II	\$ 400,000	\$ -	\$ 4
Wells Drive Drain, Phase II	200,000	-	3,500
Coates 126 One Chance - Lateral 13	150,000	44,905	10,810
Coates 126 One Chance - Lateral 18	100,000	-	100,000
Ferry Drive Drain	100,000	-	34,457
Wells Drive Drainage	200,000	-	200,000

(Continued)

LACRYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
 MONROE, LOUISIANA
 CAPITAL PROJECTS FUNDS
 1900B SALES TAX BOND CONSTRUCTION FUND

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

	Project Suballocation	EXPENDITURES		Balance of Unexpended Funds
		FY00 YTD	Current Year	
Drainage projects (continued):				
Coates 110 Ave Canals - Section 2	800,000	-	212,000	587,999
Maryview Farm Road Drainage Phase 11E	500,000	77,300	10,300	12,399
Coates Ave Parkers	1,000,000	320,957	400,100	100,943
Broadway Canals - Phase I, II, III	300,000	-	40,400	97,600
Old Canals	300,000	-	-	240,000
Walker Road Drainage Comprehensive Drainage Analysis	500,000	-	3,271	32,729
River Avenue Outfall Phase 101A	800,000	450,400	10,000	130,600
W. Farnell Road Outfall Improvements	100,000	0.000	20,000	80,000
	<u>\$ 4,000,000</u>	<u>\$ 2,120,457</u>	<u>\$ 2,310,220</u>	<u>\$ 2,310,423</u>
Recreation projects:				
Recreation Center Improvements	\$ 10,000	\$ -	\$ 10,000	\$ -
	<u>\$ 10,000</u>	<u>\$ -</u>	<u>\$ 10,000</u>	<u>\$ -</u>
	<u>\$ 4,010,000</u>	<u>\$ 2,120,457</u>	<u>\$ 2,320,220</u>	<u>\$ 2,310,423</u>

LAFAYETTE CITY-LAUNDRY CONSOLIDATED GOVERNMENT
 LAFAYETTE, LOUISIANA
 CAPITAL PROJECTS FUND
 2001A BOND TRUST BOND CONSTRUCTION FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 YEAR ENDED OCTOBER 31, 2002

Revenues:	
Miscellaneous	\$ 1,078
Expenditures:	
Capital projects	<u>365,118</u>
Excess (deficiency) of revenues over expenditures	\$ 102,281
Fund balance, beginning	<u> -</u>
Fund balance (deficit), ending	<u>\$ 102,281</u>

See NOTES to Financial Statements.

LAFAYETTE CITY-BOULEVARD CONSOLIDATED GOVERNMENT
 LAFAYETTE, LOUISIANA
 CAPITAL PROJECTS FUND
 DEBIT SALES TAX BOND CONSTRUCTION FUND

SCHEDULE OF EXPENDITURES COMPARED TO CAPITAL BUDGET (SNAP BASIS)

Year Ended October 31, 2021

	Project Authorizations	Expenditures		Balance of Incomplete Projects
		Prior Years	Current Year	
PAUL DOE MOBILE - B&E	\$ 100,000	\$ -	\$ -	\$ 100,000
Camellia Boulevard Ext. - Phase II	2,500,000	-	185,116	2,314,884
	\$ 2,600,000	\$ -	\$ 185,116	\$ 2,414,884

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
 LAFAYETTE, LOUISIANA
 CAPITAL PROJECTS FUND
 1998 PARISH CERTIFICATE OF INDEBTEDNESS FUND

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

	<u>1999</u>	<u>1998</u>
Revenues:		
Investment Income	\$ 47,207	\$ 81,218
Miscellaneous	<u>148</u>	<u>858</u>
Total revenues	\$ 47,355	\$ 82,076
Expenditures:		
Outlets -		
General government	\$ -	\$ 26,888
Capital projects	<u>538,818</u>	<u>551,382</u>
Total expenditures	\$ 538,818	\$ 578,270
Excess (deficiency) of revenues over expenditures	\$ (491,463)	\$ (496,194)
Other financing sources (uses):		
Proceeds from sale of certificates	-	3,548,840
Transfers to other funds	<u>-</u>	<u>(125,800)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ (491,463)	\$ 347,246
Fund balance (deficit), beginning	<u>812,214</u>	<u>(42,522)</u>
Fund balance, ending	<u>\$ 320,751</u>	<u>\$ 304,724</u>

See Notes to Financial Statements.

LAKECHARLES CITY-PARISH CONSOLIDATED GOVERNMENT
 LAKECHARLES, LOUISIANA
 CAPITAL PROJECTS FUND
 1998 BONDING CERTIFICATES OF INCORPORATION FUND

SCHEDULE OF EXPENDITURES COMPARED TO CAPITAL BUDGET 1998 BONDING
 Year Ended October 31, 1993

Projects	Project Encumbrances	Expenditures		Balance of Incomplete Projects
		FY02	CURRENT	
		Year	Year	
VFD Fire Trucks	\$ 500,000	\$ 150	\$ 499,844	\$ -
Swink Overpass Improvements	210,000	191,918	1,543	210,539
Adult Correctional Facility Improvements	530,000	491,963	38,033	43,478
	<u>\$1,240,000</u>	<u>\$ 683,831</u>	<u>\$ 539,420</u>	<u>\$ 614,749</u>

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EXTRACURRICULAR FUNDS

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

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

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

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

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

COMBINED BALANCE SHEET

October 31, 2021

With comparative totals for October 31, 2020

ASSETS	Utilities System Fund	Lafayette Public Power Authority
CURRENT ASSETS		
Cash	\$ 1,890,429	\$ 9,249,379
Investments	1,808,797	-
Accrued interest receivable	128	-
Accounts receivable, net	14,328,147	28,282
Special assessments receivable	38,548	-
Due from other funds	868,259	-
Investments, net of allowance for obsolescence	2,873,479	5,584,853
Prepaid expenses	500,453	-
Total current assets	<u>\$ 21,868,792</u>	<u>\$ 28,868,814</u>
RESTRICTED ASSETS		
Cash	\$ 8,846,108	\$ 22,711,262
Investments	189,394,318	28,281,892
Reserve/Retainment	704,526	380,326
Total restricted assets	<u>\$ 198,945,052</u>	<u>\$ 23,373,480</u>
PLANT AND EQUIPMENT		
Land	\$ -	\$ -
Buildings and site improvements	-	-
Equipment	-	-
Utility plant and equipment	437,532,419	151,978,489
Accumulated depreciation	(142,877,688)	(99,081,394)
Utility plant acquisition adjustments	58,439,388	-
Accumulated amortization	(13,973,180)	-
Construction in progress	17,621,428	58,338
Total plant and equipment	<u>\$ 398,082,467</u>	<u>\$ 60,883,322</u>
OTHER ASSETS		
Special assessments receivable	\$ 58,827	\$ -
DEFERRED DEBITS		
Debits to be recovered from future billings	\$ -	\$ 21,617,543
Unamortized debt discount and expense	54,381	829,813
Miscellaneous	66,862	21,828
Total deferred debits	<u>\$ 121,443</u>	<u>\$ 22,469,184</u>
Total assets	\$ 419,973,664	\$123,328,830

Environmental Revisions Diagonal Fund	Animal control Shelter Fund	Totals	
		October 31, 2001	October 31, 2000
\$ -	\$ 909	\$ 11,151,167	\$ 9,061,816
-	12,885	1,341,553	1,028,274
-	400	800	2,000
1,758,887	12,000	16,126,600	16,688,644
-	-	70,565	10,913
-	-	169,059	246,776
-	-	6,409,823	18,000,244
-	-	122,453	52,422
<u>\$ 1,758,887</u>	<u>\$ 43,285</u>	<u>\$ 22,689,481</u>	<u>\$ 43,582,983</u>
\$ -	\$ -	\$ 18,171,859	\$ 18,022,981
-	-	109,188,290	107,120,880
-	-	884,823	2,028,233
<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 189,260,372</u>	<u>\$ 138,250,794</u>
\$ 1,167,600	\$ -	\$ 1,167,600	\$ 1,167,600
2,025,733	561,489	3,827,416	3,066,856
1,300,519	288,800	1,589,317	1,589,973
-	-	889,280,814	888,872,000
(2,169,767)	(884,024)	(266,813,613)	(262,780,277)
-	-	59,409,358	59,483,356
-	-	(31,876,155)	(29,389,324)
-	-	27,890,817	22,822,648
<u>\$ 8,224,172</u>	<u>\$ 228,812</u>	<u>\$ 287,289,184</u>	<u>\$ 288,812,108</u>
\$ -0-	\$ -0-	\$ 54,813	\$ 81,873
\$ -	\$ -	\$ 11,617,563	\$ 12,608,358
-	-	228,374	858,233
-	-	66,308	181,133
<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 12,642,245</u>	<u>\$ 14,647,724</u>
<u>\$ 8,224,172</u>	<u>\$ 228,812</u>	<u>\$ 297,241,429</u>	<u>\$ 274,871,988</u>

(Continued)

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

COMBINED BALANCE SHEET (CONTINUED)
 October 31, 2003

With Comparative Totals for October 31, 2002

LIABILITIES AND FUND EQUITY	Utilities Operating Fund	Lafayette Public Power Authority
CURRENT LIABILITIES (payable from current annual)		
Cash overdraft	\$ -	\$ -
Accounts payable - trade	3,143,536	290,263
Accounts payable - other	1,877,897	-
Retainage payable	282,338	-
Due to other funds	85,358	483,175
Accrued compensated absences	1,207,853	-
Accrued environmental remediation expense	1,844,818	-
Other current and accrued liabilities	<u>1,230,858</u>	<u>-</u>
Total	<u>\$ 8,734,850</u>	<u>\$ 783,438</u>
CURRENT LIABILITIES (payable from restricted annual)		
Revenue bonds payable (due 11/1)	\$ 4,200,000	\$ 4,480,000
Interest coupons payable (due 11/1)	514,463	1,310,074
Customers' deposits	<u>4,230,541</u>	<u>-</u>
Total	<u>\$ 8,945,004</u>	<u>\$ 5,790,074</u>
Total current liabilities	<u>\$ 17,679,854</u>	<u>\$ 11,573,512</u>
OTHER LIABILITIES		
Resolving loan fund advances	\$ 94,606,278	\$ -
Revenue bonds payable	57,870,890	131,587,653
Unamortized loss on bond refunding	<u>1282,620</u>	<u>(12,324,204)</u>
Total other liabilities	<u>\$ 152,759,788</u>	<u>\$ 119,263,449</u>
Total liabilities	<u>\$ 32,639,642</u>	<u>\$ 131,437,011</u>
FUND EQUITY		
Contributed capital	\$ 28,620,323	\$ -
Retained earnings (accumulated deficits) -		
Reserved	\$ 54,540,541	\$ 4,621,241
Unreserved:		
Designated for self-insurance	3,180,738	-
Unassigned (deficit)	<u>(24,660,218)</u>	<u>-</u>
Total retained earnings (accumulated deficits)	<u>\$ 33,061,061</u>	<u>\$ 4,621,241</u>
Total fund equity	<u>\$ 61,681,384</u>	<u>\$ 4,621,241</u>
Total liabilities and fund equity	<u>\$ 94,321,026</u>	<u>\$ 136,058,252</u>

See Notes to Financial Statements.

Departmental Services	Actual Control (State) Fund	Totals	
		October 31, 1991	October 31, 1990
		Fund	Fund
\$ 1,488,719	\$ -	\$ 1,893,719	\$ 844,739
481,615	8,286	2,828,608	2,476,545
-	-	1,677,607	1,680,080
-	-	288,314	350,304
123,378	25,880	911,858	88,885
123,574	8,810	1,335,847	1,381,847
-	-	1,004,818	1,814,116
28,827	21,830	1,273,548	1,459,876
\$ 2,282,883	\$ 82,896	\$ 13,853,843	\$ 28,255,384
-	-	\$ 12,678,000	\$ 14,600,000
-	-	2,428,538	2,880,100
-	-	8,178,643	3,834,837
\$ -0-	\$ -0-	\$ 23,285,181	\$ 21,315,937
\$ 2,280,883	\$ 82,896	\$ 21,142,000	\$ 26,840,337
-	-	\$ 14,428,378	\$ 12,756,833
-	-	129,773,423	143,250,038
-	-	128,628,885	114,344,882
\$ -0-	\$ -0-	\$ 128,754,885	\$ 261,899,348
\$ 2,280,883	\$ 82,896	\$ 289,899,885	\$ 278,321,688
\$ 4,953,382	\$ 213,668	\$ 42,285,380	\$ 43,733,883
-	-	\$ 188,381,782	\$ 98,000,244
-	-	2,780,776	688,785
681,880	2,569	861,381,565	663,358,527
\$ 681,880	\$ 2,569	\$ 278,280,248	\$ 264,268,188
\$ 3,792,385	\$ 218,489	\$ 412,851,515	\$ 595,003,811
\$ 3,222,878	\$ 281,295	\$ 377,345,830	\$ 578,988,580

LAFAYETTE CITY-WATER CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
ENTERPRISE FUNDS
UTILITY REVENUE FUND

BALANCE SHEETS
October 31, 2001 and 2000

	<u>2001</u>	<u>2000</u>
CURRENT ASSETS		
Cash	\$ 1,800,438	\$ 2,762,844
Investments	1,508,793	1,506,545
Prepaid interest receivable	128	1,697
Accounts receivable, net	14,328,287	24,824,920
Due from other funds	240,288	240,288
Special assessments receivable	36,844	13,851
Inventory -		
Materials and supplies, net of obsolescence	2,179,080	2,858,080
Fuel oil	628,678	628,678
Prepaid expenses	120,483	89,828
Total current assets	<u>\$ 21,822,793</u>	<u>\$ 33,217,875</u>
RESTRICTED ASSETS		
Cash	\$ 6,854,144	\$ 6,857,988
Investments	880,394,938	85,513,794
Receivables	324,586	381,842
Total restricted assets	<u>\$ 922,884,348</u>	<u>\$ 92,753,624</u>
PLANT AND EQUIPMENT, net of accumulated depreciation and amortization:		
Utilities plant and equipment in service	\$ 95,854,765	\$ 60,573,578
Electric plant acquisition adjustments	28,387,202	28,380,942
Construction work in progress	17,823,888	21,712,388
Total plant and equipment	<u>\$ 142,065,855</u>	<u>\$ 110,666,908</u>
OTHER ASSETS		
Special assessments receivable	\$ 54,813	\$ 84,653
DEFERRED DEBITS		
Unamortized debt discount and expense	\$ 88,342	\$ 218,818
Miscellaneous	64,802	188,237
Total deferred debits	<u>\$ 153,144</u>	<u>\$ 407,055</u>
Total assets	\$ 966,722,680	\$ 966,421,260

See Notes to Financial Statements.

LIABILITIES AND FUND EQUITY	2001	2000
CURRENT LIABILITIES (payable from current assets)		
Accounts payable - type	\$ 3,143,328	\$ 3,212,808
Accounts payable - other	1,877,407	1,883,183
Contract retainage payable	382,338	368,264
Due to other funds/municipality	99,284	39,939
Accrued expenses:		
Compensated absences	1,207,889	1,160,987
Environmental remediation liability	1,959,838	1,814,138
Other current and accrued liabilities	<u>1,328,382</u>	<u>1,488,282</u>
Total	<u>\$ 8,738,826</u>	<u>\$ 10,828,598</u>
CURRENT LIABILITIES (payable from restricted assets)		
Revenue bonds payable (due 12/1)	\$ 5,019,890	\$ 5,055,000
Interest coupons payable (due 12/1)	504,180	423,320
Customers' deposits	<u>4,378,884</u>	<u>3,988,432</u>
Total	<u>\$ 9,902,954</u>	<u>\$ 9,466,752</u>
Total current liabilities	<u>\$ 18,641,780</u>	<u>\$ 20,295,350</u>
OTHER LIABILITIES		
SNF revolving loan fund advances	\$ 24,828,278	\$ 22,758,800
Revenue bonds payable	27,330,800	22,648,800
Loan unamortized loss on bond refunding	<u>(482,820)</u>	<u>(327,820)</u>
Total other liabilities	<u>\$ 51,676,258</u>	<u>\$ 45,079,800</u>
Total liabilities	<u>\$ 70,318,038</u>	<u>\$ 65,375,150</u>
FUND EQUITY		
Contributed capital -		
Contributions from municipality	\$ 5,217,429	\$ 5,217,429
Contributions in aid of construction	22,273,959	22,229,608
Contributions from property owners	<u>612,242</u>	<u>612,242</u>
Total contributed capital	<u>\$ 28,103,630</u>	<u>\$ 28,059,280</u>
Retained earnings -		
Reserved for revenue bond retirement	\$ 94,648,541	\$ 82,654,434
Unreserved -		
Designated for self-insurance	1,708,778	888,700
Undesignated	<u>264,282,258</u>	<u>253,658,181</u>
Total retained earnings	<u>\$265,957,327</u>	<u>\$254,547,185</u>
Total fund equity	<u>\$294,060,957</u>	<u>\$282,606,465</u>
Total liabilities and fund equity	<u>\$99,378,995</u>	<u>\$97,981,615</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
INTERFUND FUND
WILMINGTON SYSTEM FUND

STATEMENTS OF REVENUES, EXPENSES AND
CHANGES IN RETAINED EARNINGS
Years Ended October 31, 2021 and 2020

	<u>2021</u>	<u>2020</u>
Operating revenues:		
General customers	\$ 18,278,798	\$ 18,494,848
Municipality	1,557,149	1,868,962
Sales to other public utilities	18,494,910	22,597,937
Other sales to public authorities	5,181,350	5,817,228
Interdepartmental sales	497,478	894,497
Post classm adjustment	18,421,488	48,428,316
Miscellaneous	<u>2,888,748</u>	<u>1,323,803</u>
Total operating revenues	\$183,361,903	\$188,536,591
Operating expenses:		
Production and collection	\$168,195,554	\$ 58,595,819
Transmission expenses	8,815,588	8,888,788
Distribution and treatment	8,968,762	7,928,916
Customers' accounting and collecting	3,987,323	3,177,488
Sales promotion expenses	169,595	138,889
Administrative and general	8,391,553	8,778,859
Transfers to City in lieu of taxes	18,289,898	18,888,823
Amortization of utilities plant		
acquisition adjustments	3,848,833	3,887,823
Depreciation (unallocated)	<u>8,388,373</u>	<u>8,521,715</u>
Total operating expenses	\$183,078,882	\$183,865,881
Operating income	\$ 283,020,521	\$ 284,670,710
Nonoperating revenues (expenses):		
Investment income	\$ 8,381,373	\$ 8,737,993
Interest expense	(2,468,422)	(2,742,583)
Amortization of debt discount	(28,295)	(76,844)
Amortization of loss on bond refunding	(178,354)	(187,827)
Other, net	<u>(21,485)</u>	<u>(332,382)</u>
Net nonoperating revenues (expense)	\$ 7,685,217	\$ 7,143,357
Income before operating transfers	\$ 290,705,738	\$ 291,814,067
Other items:		
Operating transfers out	<u>(12,881)</u>	<u>(638,822)</u>
Net income	\$ 277,823,957	\$ 291,175,245
Retained earnings, beginning	368,431,588	368,943,035
Retained earnings, ending	\$646,255,564	\$652,118,490
See Notes to Financial Statements.		

Eliminate		Market		Invest	
2001	2002	2001	2002	2001	2002
\$ 53,550,898	\$ 54,553,535	\$ 9,873,925	\$ 9,418,928	\$ 15,834,913	\$ 13,121,971
5,383,528	5,495,487	50,000	55,251	55,251	75,024
24,434,914	24,545,797	-	-	-	-
2,892,874	2,655,905	1,866,578	1,888,878	482,870	352,380
393,858	685,831	57,755	65,728	4,687	9,536
55,481,695	45,683,350	-	-	-	-
1,662,789	2,024,278	225,000	240,844	228,890	142,844
<u>\$12,828,977</u>	<u>\$12,128,881</u>	<u>\$ 11,118,122</u>	<u>\$ 11,823,749</u>	<u>\$ 12,688,928</u>	<u>\$ 12,788,853</u>
\$ 92,327,821	\$ 94,327,356	\$ 2,544,858	\$ 2,468,928	\$ 2,244,768	\$ 2,793,871
8,412,568	8,655,740	-	-	-	-
4,812,322	2,456,836	1,127,007	1,847,715	2,896,207	2,298,205
2,214,915	1,952,879	752,828	822,476	842,682	824,848
249,458	124,808	-	-	-	-
4,824,888	6,888,124	1,424,786	1,568,827	2,871,878	2,165,808
22,476,874	11,457,489	827,247	1,048,328	883,816	2,742,286
1,848,831	1,857,822	-	-	-	-
5,378,167	6,870,307	1,862,788	1,873,102	2,848,328	2,287,908
<u>\$21,182,128</u>	<u>\$12,840,873</u>	<u>\$ 8,201,820</u>	<u>\$ 9,179,306</u>	<u>\$ 11,687,668</u>	<u>\$ 12,582,828</u>
\$ 7,248,188	\$ 28,275,216	\$ 2,388,832	\$ 2,243,652	\$ 820,218	\$ 151,877

SARASOTA CITY-WALTON CONSOLIDATED GOVERNMENT
 MONYETTE, BOGGS
 ENTERPRISE FUND
 UTILITY SYSTEM FUND

STATEMENTS OF CASH FLOWS
 YEARS ENDED OCTOBER 31, 2000 and 2001

	<u>2000</u>	<u>2001</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Operating income	\$ 11,379,124	\$ 12,785,200
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation and amortization	11,145,004	10,379,337
Provision for uncollectible accounts	578,200	659,200
WATER Tapping fees	182,348	138,000
Other	(107,332)	(103,004)
Changes in assets and liabilities:		
(Increase) decrease in receivables	5,004,044	(6,379,510)
Increase in inventory	(145,000)	(150,327)
(Increase) decrease in prepaid expenses and clearing accounts	55,000	(77,000)
Increase (decrease) in accounts payable	(1,042,432)	2,400,000
Increase (decrease) in other current liabilities	(128,482)	502,500
Net cash provided by operating activities	<u>\$20,602,107</u>	<u>\$18,588,100</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:		
Transfers to other funds	\$ (2,341)	\$ (630,873)
Increase (decrease) in customer deposits, net of refunds	244,200	(577,981)
Interest paid on customer deposits	(18,372)	(282,800)
Net cash provided by (used in) noncapital financing activities	<u>\$ (2,479)</u>	<u>\$ (1,491,654)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Acquisition and construction of capital assets	\$117,789,200	\$126,827,821
Principal paid on revenue bond maturities	18,000,000	18,000,000
Principal paid on DRQ revolving loan fund	(701,000)	(701,000)
Interest paid on revenue bonds	(1,337,475)	(1,347,051)
Interest paid on DRQ revolving loan fund	(200,101)	(200,000)
Proceeds from DRQ revolving loan fund	2,022,100	-
Capital contributed by outside parties	(21,421)	(20,000)
Net cash used in capital and related financing activities	<u>\$124,352,803</u>	<u>\$123,056,871</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
 LAFAYETTE, LOUISIANA
 SEWERAGE FUND
 UTILITIES SYSTEM FUND

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

	<u>2000</u>	<u>1999</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Sales of investment securities, net	\$ 3,871,303	\$ 4,268,881
Decrease (increase) in investment in Risk Management Fund	(2,402,874)	818,754
Collections on special street lighting assessments	22,825	48,056
Interest revenue	<u>4,228,802</u>	<u>4,817,811</u>
Net cash provided by investing activities	<u>\$ 5,381,856</u>	<u>\$ 11,394,302</u>
Decrease in cash and cash equivalents	\$ 13,405,997	\$ 13,468,762
Cash and cash equivalents at beginning of year	<u>28,365,518</u>	<u>13,824,368</u>
Cash and cash equivalents at end of year	<u>\$ 14,959,521</u>	<u>\$ 28,355,518</u>
Cash and cash equivalents shown on balance sheet as:		
Current assets:		
Cash	\$ 3,341,419	\$ 2,742,844
Investments	<u>1,782</u>	<u>185,516</u>
	<u>\$ 3,343,201</u>	<u>\$ 2,928,360</u>
Restricted assets:		
Cash	\$ 4,058,388	\$ 4,497,820
Investments	<u>15,862,832</u>	<u>18,888,206</u>
	<u>\$ 19,921,220</u>	<u>\$ 23,386,026</u>
	<u>\$ 14,974,421</u>	<u>\$ 28,355,518</u>
Noncash investing and financing activity:		
Fixed assets retired (fully depreciated)	\$ 387,881	\$ 468,584
Net book value of assets retired	4,417	28,370
Street lighting assessments levied	-	81,833

See Notes to Financial Statements.

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

STATEMENT OF CHANGES IN ASSETS RESTRICTED
FOR REVENUE BOND DEBT SERVICE
YEAR ENDED OCTOBER 31, 1983

	Total	Cash with Payroll Account	Bond and Interest Receipts	Bond Reserve and Capital Additions
Assets restricted for revenue bond debt service, November 1, 1980	\$ 87,332,343	\$ 5,518,333	\$ -	\$ 82,854,618
Revenues:				
Dividends on investments	\$ 4,323,217	\$ -	\$ 374,800	\$ 4,548,617
Reimbursement of premium/ (deductible)	224,858	-	38,320	166,738
Other	1,426,274	-	-	1,426,274
Transfers from:				
Receipts Fund	85,177,499	-	5,427,450	89,300,000
Bond and Interest Redemption Fund	4,388,324	4,388,324	-	-
Construction Funds	2,613,343	-	-	2,613,343
Bond Reserve Fund	10,238	-	-	10,238
Other funds	125,218	-	-	125,218
Total revenues and transfers	\$ 89,732,422	\$ 4,388,324	\$ 7,827,620	\$ 92,772,808
Total assets available for debt service	\$188,832,522	\$11,926,657	\$ 7,827,620	\$185,628,526
Expenditures:				
Retirement of matured bonds	\$ 5,580,800	\$ 5,580,800	\$ 725,800	\$ -
Payment of matured interest	1,532,878	1,532,878	385,800	-
Payments to General Fund in line of items	14,200,000	-	-	14,200,000
Transfers to:				
Payroll account	4,298,354	-	4,298,354	-
Receipts Fund	4,527,472	-	825,800	4,298,440
Operations and Maintenance Fund	15,819,294	-	-	15,819,294
Capital Additions Fund	18,228	-	-	18,228
Total expenditures and transfers	\$ 48,167,878	\$ 4,388,678	\$ 7,827,620	\$ 51,283,976
Assets restricted for revenue bond debt service, October 31, 1983	\$140,664,644	\$ 7,537,979	\$ -	\$ 133,126,665

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LAFAETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAKECHARTE, LOUISIANA
INTERMEDIATE FUND
UTILITY'S SYSTEM FUND

STATEMENTS OF REVENUES AND EXPENSES - ELECTRIC DEPARTMENT
Years Ended October 31, 2002 and 2001

	<u>2002</u>	<u>2001</u>
Operating revenues:		
Sales of electric energy -		
General customers -		
Residential	\$ 22,816,845	\$ 20,048,289
Commercial	<u>22,714,852</u>	<u>20,892,260</u>
	\$ 45,531,697	\$ 40,940,549
Municipality -		
Traffic signals	\$ 83,480	\$ 89,148
Street lighting	838,748	929,848
Other	<u>828,482</u>	<u>732,251</u>
	\$ 1,750,710	\$ 1,851,247
Sales to other utilities	24,474,931	24,887,317
Other sales to public institutions	3,882,082	2,485,985
Intra-departmental sales	292,028	485,223
Fuel charge adjustment	55,891,695	45,482,250
Miscellaneous electric revenues	<u>1,352,382</u>	<u>1,644,278</u>
	\$ 86,320,528	\$ 78,388,828
Total operating revenues	<u>\$132,816,472</u>	<u>\$123,395,503</u>
Operating expenses:		
Production -		
Steam power generation - operation -		
Supervision and engineering	\$ 87,881	\$ 185,800
Fuel	26,387,848	29,245,752
Fuel facilities charge	47,327	35,673
Steam expenses	292,688	487,728
Electric expenses	498,127	618,222
Miscellaneous steam power expenses	<u>228,582</u>	<u>282,645</u>
	\$ 28,549,454	\$ 30,855,820
Steam power generation - maintenance -		
Supervision and engineering	\$ 84,287	\$ 218,647
Structures	58,868	35,115
Boiler plant	488,871	273,588
Electric plant	798,858	617,748
Miscellaneous steam plant	<u>528,878</u>	<u>628,328</u>
	\$ 1,865,762	\$ 1,773,426

(continued)

SARASOTA CITY-PARISH CONSOLIDATED GOVERNMENT
LAKEWATER, LOVELAND
INTERMEDIAR FORD
UTILITIES CENTER FUND

STATEMENTS OF REVENUES AND EXPENSES - ELECTRIC DEPARTMENT (CONTINUED)
Years Ended October 31, 2000 and 2001

	<u>2001</u>	<u>2000</u>
Operating expenses (continued):		
Other power generation - operation -		
Supervision and engineering	\$ -	\$ 12,344
Depreciation expense	45,580	52,949
Miscellaneous other power generation expenses	<u> </u>	<u>220,223</u>
	<u>\$ 45,580</u>	<u>\$ 275,516</u>
Production -		
Other power generation - maintenance -		
Miscellaneous other power generation expenses	<u>\$ 4,340</u>	<u>\$ 4,340</u>
Purchased power	<u>\$ 57,623,320</u>	<u>\$ 57,344,723</u>
Total production expenses	<u>\$ 57,627,660</u>	<u>\$ 57,349,063</u>
Transmission -		
Operation -		
Supervision and engineering	\$ 58,289	\$ 58,289
Station expense	127,688	99,612
Underground line expense	-	100
Transmission by others	4,188,650	3,797,928
Miscellaneous transmission expenses	<u>168,352</u>	<u>91,288</u>
	<u>\$ 4,432,979</u>	<u>\$ 4,147,217</u>
Maintenance -		
Load dispatching	\$ 81,670	\$ -
Structure	-	9,549
Station equipment	58,456	29,126
Overhead lines	<u>6,280</u>	<u>122</u>
	<u>\$ 146,406</u>	<u>\$ 38,797</u>
Total transmission expenses	<u>\$ 4,579,385</u>	<u>\$ 4,186,014</u>
Distribution -		
Operation -		
Supervision and engineering	\$ 623,233	\$ 680,424
Load dispatching	84,700	-
Mapping and information system	254,864	246,960
Station expense	252,610	260,829
Overhead line expenses	72,700	88,485
Bills	-	100
Miscellaneous distribution expenses	<u>522,688</u>	<u>602,152</u>
	<u>\$ 1,788,094</u>	<u>\$ 1,778,950</u>

(Continued)

LAFAYETTE CITY-SINKS CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
INTERIM FINANCIAL STATEMENTS
MULTIYEAR STATE FUND

STATEMENTS OF REVENUES AND EXPENSES - ELECTRIC DEPARTMENT (Continued)
Years Ended October 31, 2001 and 2000

	<u>2001</u>	<u>2000</u>
Distribution (continued) -		
Maintenance -		
Inspection and maintenance	\$ 41,783	\$ 43,044
Station equipment	13,813	13,000
Overhead lines	828,814	1,814,049
Underground lines	945,717	523,810
Street lighting signal systems	246,170	183,393
Motors	117,897	124,824
Miscellaneous distribution expenses	<u>8,898</u>	<u>7,514</u>
	<u>\$ 2,383,712</u>	<u>\$ 3,529,634</u>
TOTAL distribution expenses	<u>\$ 2,383,712</u>	<u>\$ 3,529,634</u>
Customers' accounting and collecting -		
Supervision	\$ 34,571	\$ 37,300
Meter reading	328,798	351,218
Customer record and collection expenses	1,123,933	868,893
Uncollectible accounts	304,438	592,778
Miscellaneous customer accounts expenses	241,177	49,631
Computer rental	<u>85,683</u>	<u>60,488</u>
	<u>\$ 2,328,593</u>	<u>\$ 2,360,308</u>
TOTAL customers' accounting and collecting expenses	<u>\$ 2,328,593</u>	<u>\$ 2,360,308</u>
Sales promotion -		
Miscellaneous sales expenses	\$ 44,844	\$ 14,133
Advertising	87,504	20,433
Civic promotion	<u>31,346</u>	<u>28,281</u>
	<u>\$ 163,694</u>	<u>\$ 62,847</u>
TOTAL sales promotion expenses	<u>\$ 163,694</u>	<u>\$ 62,847</u>

(Cont. Next)

LAFAYETTE CITY-ORANGE CONSOLIDATED GOVERNMENT
 LAFAYETTE, LOUISIANA
 UTILITY FUND
 UTILITY SYSTEM FUND

STATEMENT OF REVENUES AND EXPENSES - ELECTRIC DEPARTMENT (CONTINUED)
 Years Ended October 31, 2008 and 2007

	<u>2008</u>	<u>2007</u>
Administrative and general -		
Administrative and general salaries	\$ 1,794,668	\$ 1,421,288
Office supplies and expenses	426,847	387,912
Outside services employed	528,300	663,045
Property insurance	388,388	704,148
Safety meetings and equipment	37,478	38,781
Employee pensions and benefits	2,026,327	1,188,681
Miscellaneous general expenses	789,851	703,085
Bond expense	62,827	47,128
Maintenance of general plant	<u>28,322</u>	<u>18,832</u>
	\$ 5,483,414	\$ 6,398,008
Less administrative and general expenses transferred	<u>(115,735)</u>	<u>(188,378)</u>
Net administrative and general expenses	<u>\$ 4,367,679</u>	<u>\$ 5,209,630</u>
Transfer to City in lieu of taxes	\$ 12,478,828	\$ 21,807,898
Amortization of acquisition adjustments	\$ 1,348,821	\$ 1,867,832
Depreciation	<u>\$ 5,279,387</u>	<u>\$ 4,438,282</u>
Total operating expenses	<u>\$13,465,785</u>	<u>\$12,523,642</u>
Operating income - electric department	<u>\$ 7,705,186</u>	<u>\$ 38,378,716</u>

LAUFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
 LAUFAYETTE, LOUISIANA
 REVENUE FUND
 UTILITIES COSTS FUND

STATEMENT OF REVENUES AND EXPENSES - WATER DEPARTMENT
 Years Ended October 31, 2002 and 2000

	<u>2002</u>	<u>2000</u>
Operating revenues:		
General customers	\$ 8,873,305	\$ 9,418,305
Municipality	80,988	88,391
Other sales to public authorities	3,888,330	3,888,873
Interdepartmental sales	32,150	48,729
Miscellaneous water revenues	<u>225,895</u>	<u>158,863</u>
Total operating revenues	<u>\$ 13,138,338</u>	<u>\$ 13,508,368</u>
Operating expenses:		
Production -		
Source of supply -		
Maintenance	\$ 8,325	\$ 1,323
Power and pumping -		
operations -		
Supplies and exposts	\$ 337,843	\$ 338,426
Purchased power	<u>328,868</u>	<u>333,223</u>
	<u>\$ 666,716</u>	<u>\$ 671,752</u>
Purification expenses -		
Operation -		
Supervision	\$ 353,370	\$ 348,823
Labor	496,668	495,821
Supplies and exposts	<u>853,725</u>	<u>825,360</u>
	<u>\$ 1,699,123</u>	<u>\$ 1,670,004</u>
Maintenance -		
Supervision	\$ 118	\$ 581
Structures and improvements	179,917	179,825
Equipment	<u>188,823</u>	<u>189,733</u>
	<u>\$ 368,738</u>	<u>\$ 368,139</u>
Total production expenses	<u>\$ 2,348,658</u>	<u>\$ 2,668,728</u>
Distribution -		
Operation -		
Depreciation and engineering	\$ 88,168	\$ 90,814
Maps and records	203,288	189,108
Other departmental office expenses	38,339	38,938
Distribution lines	388,428	388,988
Sancting and connecting meters	<u>18,828</u>	<u>8,423</u>
	<u>\$ 686,438</u>	<u>\$ 676,669</u>

Continued

JAYAPETTE CITY-PARISH CONSOLIDATED GOVERNMENT
 LAKEVIEW, LOUISIANA
 ENTERPRISE FUNDS
 UTILITY ENTERPRISE FUNDS

STATEMENTS OF REVENUE AND EXPENSES - WATER REVENUE (CONTINUED)
 Years Ended October 31, 2003 and 2002

	<u>2003</u>	<u>2002</u>
Distribution (continued) -		
Maintenance -		
Supervision and engineering	\$ 444	-
Distribution mains	158,477	182,892
Labor - Water District North	22,889	8,584
Material and supplies - Water District North	42	2,268
Services	288,413	298,882
Retires	28,899	25,942
Hydrants	<u>22,822</u>	<u>19,225</u>
	<u>\$ 588,386</u>	<u>\$ 668,331</u>
total distribution expenses	<u>\$ 588,386</u>	<u>\$ 668,331</u>
Customers' accounting and collecting -		
Supervision	\$ 13,871	\$ 18,457
Customers' contracts and orders	195	225
Meter reading	292,742	299,576
Collecting	19,899	28,244
Customers' billing and accounting	221,873	187,889
Uncollectible accounts	32,182	32,249
Sewer	17,138	22,889
Miscellaneous	<u>228,722</u>	<u>28,626</u>
Total customers' accounting and collecting expenses	<u>\$ 745,322</u>	<u>\$ 627,458</u>
Administrative and general -		
Salaries of general officers and executives	\$ 282,804	\$ 288,847
Other general officer salaries	226,248	197,451
General office supplies and expenses	104,222	92,842
Special services	82,058	128,281
Insurance premiums and uninsured losses	84,949	288,248
Employee benefit expenses	478,286	462,248
Maintenance of communication equipment	12,882	12,188
Maintenance of miscellaneous property	12,926	81,214
Rent expense	88,131	22,573
Miscellaneous general expenses	<u>142,324</u>	<u>184,222</u>
	<u>\$ 1,482,824</u>	<u>\$ 1,418,222</u>
Less administrative and general expenses transferred	<u>643,328</u>	<u>182,186</u>
Net administrative and general expenses	<u>\$ 839,496</u>	<u>\$ 1,236,036</u>

(continued)

LAFALETTE CITY-CENTER CONSOLIDATED GOVERNMENT
 LAFALETTE, LOUISIANA
 ENTERPRISE FUNDS
 UTILITY WATER FUND

STATEMENTS OF REVENUE AND EXPENSES - WATER DEPARTMENT (CONTINUED)
 Years Ended October 31, 2009 and 2008

	<u>2009</u>	<u>2008</u>
Transfer to City in lieu of taxes	\$ 827,343	\$ 1,688,328
Depreciation	\$ 1,849,746	\$ 3,833,382
Total operating expenses	\$ 2,677,089	\$ 5,521,710
Operating income - water department	<u>\$ 2,851,654</u>	<u>\$ 2,166,666</u>

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LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
 LAFAYETTE, LOUISIANA
 UTILITY FUND
 UTILITY SYSTEM FUND

STATEMENTS OF REVENUES AND EXPENSES - WATER DEPARTMENT
 Years Ended October 31, 2001 and 2000

	<u>2001</u>	<u>2000</u>
Operating revenues:		
Metered sales to general customers	\$ 11,874,813	\$ 13,125,871
Municipality	85,873	75,884
Services to other public authorities	403,878	352,380
Interdepartmental sales	4,887	3,534
Miscellaneous sewer revenue	<u>228,888</u>	<u>242,882</u>
Total operating revenues	<u>\$ 12,528,339</u>	<u>\$ 13,799,551</u>
Operating expenses:		
Collection system -		
Operation -		
supervision and engineering	\$ 43,838	\$ 184,109
Cleaning and cleaning labor	132,837	85,893
Other labor	208,785	352,380
Supplies and expenses	115,991	85,888
Pumping power purchased	208,991	353,817
Maps, records, and other expenses	<u>228,888</u>	<u>382,873</u>
	<u>\$ 867,830</u>	<u>\$ 1,005,960</u>
Maintenance -		
supervision and engineering	\$ 58,834	\$ 87,330
Services	250,243	328,818
Major and internal-labor, materials and supplies	208,713	388,358
Machines	87,769	58,159
Pumping stations	<u>338,133</u>	<u>468,131</u>
	<u>\$ 1,882,689</u>	<u>\$ 2,502,791</u>
Total collection expenses	<u>\$ 2,850,519</u>	<u>\$ 3,508,751</u>
Treatment plant -		
Operation -		
supervision and engineering	\$ 54,888	\$ 88,871
Plant labor	1,711,873	1,838,887
Power purchased	826,893	898,999
Chemicals	288,428	296,146
Supplies and expenses	434,710	475,341
Coverage labor and expenses	<u>127,586</u>	<u>221,488</u>
	<u>\$ 3,404,378</u>	<u>\$ 3,819,723</u>
Maintenance -		
Supervision and engineering	\$ 82,834	\$ 85,829
Miscellaneous	<u>38,831</u>	<u>18,888</u>
	<u>\$ 121,665</u>	<u>\$ 104,717</u>
Total treatment plant expenses	<u>\$ 3,526,043</u>	<u>\$ 3,924,440</u>

(continued)

LAKEVIEW CITY-PARISH CONSOLIDATED GOVERNMENT
LAKEVIEW, LOUISIANA
SEWERFEE FUND
WASTEWATER SYSTEM FEE

STATEMENTS OF REVENUES AND EXPENSES - SEWER DEPARTMENT (CONTINUED)
Years Ended October 31, 2021 and 2020

	<u>2021</u>	<u>2020</u>
Customers' accounting, collecting and services -		
Customers' accounting and collecting -		
Supervision	\$ 25,243	\$ 21,873
Customers' contracts and orders	324	224
Collection	8,874	9,433
Customers' billing and accounting	248,941	214,559
Rent and other expenses	125,529	27,488
Qualitative accounts	<u>28,864</u>	<u>24,873</u>
	\$ <u>437,771</u>	\$ <u>399,414</u>
CUSTOMERS' SERVICES -		
Treatment labor	\$ 299,343	\$ 399,214
Treatment expenses	48,414	90,147
Miscellaneous	<u>16,964</u>	<u>28,939</u>
	\$ <u>364,721</u>	\$ <u>518,300</u>
Total customers' accounting, collecting and services	\$ <u>802,492</u>	\$ <u>917,714</u>
Administrative and general -		
Salaries of general officers and executives	\$ 457,690	\$ 484,194
Other general office salaries	299,870	328,839
General office supplies and expenses	188,203	154,767
Special services	128,888	268,488
Insurance premiums and unsecured losses	84,077	271,455
Employee benefit expenses	423,947	593,739
Rentals	22,594	18,832
Rent expense	28,442	18,032
Miscellaneous general expenses	<u>224,224</u>	<u>269,221</u>
	\$ <u>2,389,854</u>	\$ <u>2,377,864</u>
Less administrative and general expenses transferred	<u>618,521</u>	<u>118,266</u>
Net administrative and general expenses	\$ <u>1,771,333</u>	\$ <u>1,259,598</u>
Transfer to City in lieu of taxes	<u>1,132,812</u>	<u>1,259,226</u>
Depreciation	<u>2,244,342</u>	<u>1,877,828</u>
Total operating expenses	\$ <u>31,187,465</u>	\$ <u>31,562,826</u>
Operating income - sewer department	\$ <u>220,329</u>	\$ <u>151,882</u>

LAFAYETTE CITY-ORLEANS CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
ENTERPRISE FUND
LAFAYETTE PUBLIC POWER AUTHORITY

BALANCE SHEETS
October 31, 2001 and 2000

ASSETS	<u>2001</u>	<u>2000</u>
CURRENT ASSETS		
Cash	\$ 9,889,179	\$ 8,299,397
Other accounts receivable	28,389	21,893
Inventory	<u>3,384,912</u>	<u>3,271,888</u>
Total current assets	<u>\$ 13,602,479</u>	<u>\$ 11,593,178</u>
RESTRICTED ASSETS		
Cash with paying agent	\$ 11,517,374	\$ 12,999,797
Bond fund -		
Cash	212,400	81,883
Investments	14,787,399	12,289,316
Accrued interest receivable	88,384	122,142
Revenue and contingency fund -		
Cash	895,454	197,819
Investments	949,357	1,454,896
Accrued interest receivable	12,470	16,715
Fuel cost stability fund -		
Cash	88,071	23,373
Investments	4,513,180	4,484,879
Accrued interest receivable	<u>38,243</u>	<u>82,332</u>
Total restricted assets	<u>\$ 34,294,828</u>	<u>\$ 32,889,542</u>
PLANT AND EQUIPMENT		
Plant and equipment, at cost, net of accumulated depreciation 1001 191,881,394; 2000 194,102,820	\$ 60,772,049	\$ 62,159,178
Construction work in progress	<u>68,328</u>	<u>180,318</u>
Total plant and equipment	<u>\$ 60,840,377</u>	<u>\$ 62,339,496</u>
DEFERRED DEBITS		
Costs to be recovered from future billings	\$ 11,417,945	\$ 10,568,164
Unamortized debt expense	629,403	799,712
Miscellaneous	<u>32,484</u>	<u>32,808</u>
Total deferred debits	<u>\$ 12,079,832</u>	<u>\$ 11,399,684</u>
Total assets	<u>\$129,118,353</u>	<u>\$128,270,520</u>

See Notes to Financial Statements.

LIABILITIES AND FUND EQUITY	2002	2000
CURRENT LIABILITIES (payable from current assets)		
Accounts payable - trade	\$ 200,000	\$ 1,490,810
Due to Lafayette City-Parish (Consolidated Government)	802,175	27,505
Total	\$ 1,002,175	\$ 1,518,315
CURRENT LIABILITIES (payable from restricted assets)		
Revenue bonds payable (due 11/31)	\$ 2,495,000	\$ 2,495,000
Interest coupons payable (due 11/31)	2,212,328	2,265,382
Total	\$ 4,707,328	\$ 4,760,382
Total current liabilities	\$ 5,709,503	\$ 6,278,697
OTHER LIABILITIES		
Revenue bonds payable, net of unamortized discount	212,597,633	212,751,210
Unaccrued loss on bond refunding	122,212,322	122,822,722
Total other liabilities	\$ 334,810,355	\$ 335,573,932
Total liabilities	\$ 6,044,313,858	\$ 6,614,272,629
FUND EQUITY		
Retained earnings - reserved	\$ 1,821,242	\$ 2,018,622
Total liabilities and fund equity	\$ 6,046,135,100	\$ 6,616,291,251

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

STATEMENTS OF REVENUES, EXPENSES
AND CHANGES IN RETAINED EARNINGS
Years Ended October 31, 2003 and 2002

	<u>2003</u>	<u>2002</u>
Operating revenues:		
Sales of electric energy -		
Lafayette City-Parish Consolidated		
Government	\$ 43,284,321	\$ 44,125,382
Operating expenses:		
Production	\$ 28,313,362	\$ 28,348,385
Transmission	573,842	183,754
Administrative and general	2,518,826	2,368,678
Depreciation	4,899,547	4,873,754
Less depreciation to be recovered		
From future billings	<u>(482,820)</u>	<u>(412,328)</u>
Total operating expenses	<u>\$ 33,422,355</u>	<u>\$ 35,124,384</u>
Operating income	<u>\$ 9,861,966</u>	<u>\$ 8,991,008</u>
Nonoperating revenues (expenses):		
Investment income	\$ 2,212,243	\$ 2,062,797
Interest expense	(1,828,980)	(2,287,661)
Amortization of debt expense	182,382	183,434
Amortization of loss on reacquired debt	(3,424,481)	(1,465,864)
Gain (Loss) on disposition of fixed assets	(281,894)	64,373
Gain on disposition of allowance	37,664	28,343
Gain recovered through billings to the		
Lafayette City-Parish Consolidated		
Government	(3,485,360)	(8,876,542)
Costs to be recovered through future billings		
to the Lafayette City-Parish Consolidated		
Government	<u>2,271,217</u>	<u>6,227,122</u>
Net nonoperating expenses	<u>\$ (12,289,388)</u>	<u>\$ (28,929,871)</u>
Net income	<u>\$ (2,427,422)</u>	<u>\$ (1,938,863)</u>
Retained earnings, beginning	<u>—2,828,812</u>	<u>—7,827,388</u>
Retained earnings, ending	<u>\$ (5,256,234)</u>	<u>\$ (9,766,251)</u>

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
SEWERAGE FUND
LAFAYETTE PUBLIC POWER AUTHORITY

STATEMENTS OF CASH FLOW
Years Ended October 31, 2003 and 2002

	<u>2003</u>	<u>2002</u>
CASH FLOW FROM OPERATING ACTIVITIES		
Operating Income	\$ 3,782,815	\$ 3,400,328
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation (net)	4,428,858	4,460,480
Loss on sale of fixed assets	1,338,893	1,338,893
Change in assets and liabilities:		
Accounts receivable	(6,760)	11,377
Accrued interest receivable	-	316
Inventory	1,486,732	2,348,482
Prepaid insurance	-	8,536
Accounts payable	1848,128	722,455
Due to other funds	383,273	(431,715)
Net cash provided by operating activities	<u>\$ 12,855,023</u>	<u>\$ 12,248,351</u>
CASH FLOW FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Acquisition and construction of capital assets	\$ 1843,023	\$ 1,336,531
Principal paid on bond maturities	(6,406,080)	18,226,898
Interest paid on revenue bonds	(6,434,070)	18,721,893
Proceeds on dispositions of fixed assets	-	329,423
Net cash used by capital and related financing activities	<u>\$ (10,017,127)</u>	<u>\$ (1,759,315)</u>
CASH FLOW FROM INVESTING ACTIVITIES		
Interest received on investments	\$ 3,497,454	\$ 1,251,768
Dividends received on investments	-	-
Securities (net)	(1,928,880)	(774,931)
Net cash provided by investing activities	<u>\$ 1,568,574</u>	<u>\$ 476,837</u>
Net increase in cash and cash equivalents	\$ 3,396,470	\$ 3,965,873
Cash and cash equivalents at beginning of year	<u>18,182,468</u>	<u>14,216,595</u>
Cash and cash equivalents at end of year	<u>\$ 21,578,938</u>	<u>\$ 18,182,468</u>

See Notes to Financial Statements.

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

BALANCE SHEETS
 OCTOBER 31, 2001 AND 2000

ASSETS	<u>2001</u>	<u>2000</u>
CURRENT ASSETS		
Amounts receivable, net of allowance for uncollectibles (2001 \$18,173; 2000 \$18,173)	\$ 1,758,897	\$ 1,758,788
Due from other funds	-	223
TOTAL current assets	\$ 1,758,897	\$ 1,759,011
PLANT AND EQUIPMENT		
Buildings	\$ 828,828	\$ 828,788
Site improvements	1,810,783	1,810,783
Equipment	1,388,818	1,183,388
	\$ 3,828,429	\$ 3,722,959
Accumulated depreciation	(2,388,567)	(2,388,818)
Land	\$ 1,890,493	\$ 737,488
	(3,287,634)	(3,143,618)
Total plant and equipment	\$ 1,540,862	\$ 579,341
TOTAL assets	\$ 3,299,759	\$ 2,338,352
LIABILITIES AND FUND EQUITY		
CURRENT LIABILITIES		
Cash contracts	\$ 1,403,718	\$ 868,738
Accounts payable	481,815	1,163,388
Due to other funds	523,178	-
Accrued compensated absences	317,334	169,888
Other payables	28,837	27,888
Total current liabilities	\$ 2,994,682	\$ 2,239,812
FUND EQUITY		
Contributed capital	\$ 4,823,397	\$ 4,871,278
Accumulated deficit	(2,418,320)	(2,493,738)
Total fund equity	\$ 2,405,077	\$ 2,377,540
Total liabilities and fund equity	\$ 5,399,759	\$ 4,617,352

See Notes to Financial Statements.

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

STATEMENTS OF REVENUES, EXPENSES AND
CHANGES IN ACCUMULATED DEFICIT
Years Ended October 31, 2001 and 2000

	<u>2001</u>	<u>2000</u>
Operating revenues:		
Charges for services:		
Refuse collection	\$ 4,896,205	\$ 5,171,613
Grass cutting	56,040	64,150
Composting charges	334,239	281,738
Solid waste fees	248,398	-
Miscellaneous	<u>36,368</u>	<u>50,679</u>
Total operating revenues	<u>\$ 5,571,650</u>	<u>\$ 5,528,580</u>
Operating expenses:		
Collection and disposal	\$ 4,808,438	\$ 5,487,398
Administrative and general	212,488	328,398
Depreciation	<u>138,348</u>	<u>312,237</u>
Total operating expenses	<u>\$ 5,159,274</u>	<u>\$ 6,128,033</u>
Operating loss	\$ (143,583)	\$ (169,653)
Nonoperating revenues (expenses):		
Grant income	-	848
Net loss on sale of machinery and equipment	<u>(123,389)</u>	<u>61,569</u>
Loss before operating transfers	\$ (169,653)	\$ (169,653)
Other financing sources:		
Operating transfers in	<u>8,428</u>	<u>758,143</u>
Net income (loss)	\$ (169,653)	\$ 79,890
Add depreciation and loss on assets contributed or funded by other funds that reduce contributed capital	<u>351,255</u>	<u>90,265</u>
Increase (decrease) in retained earnings	\$ (49,453)	\$ 259,973
Accumulated deficit, beginning	<u>(212,352)</u>	<u>(181,838)</u>
Accumulated deficit, ending	<u>\$ (261,805)</u>	<u>\$ (121,865)</u>

See Notes to Financial Statements.

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

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

	<u>2000</u>	<u>1999</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Operating loss	\$ (182,583)	\$ (179,802)
Adjustments to reconcile operating loss to net cash used in operating activities:		
Depreciation	138,244	133,807
Provision for uncollectible accounts	6,593	45,522
Changes in assets and liabilities:		
Increase in accounts receivable	(28,744)	(89,324)
Increase (decrease) in accounts payable	578,810	708,608
Increase (decrease) in accrued compensated absences	8,450	(9,094)
Increase in other payables	282	1,088
Net cash used in operating activities	<u>\$ (124,488)</u>	<u>\$ (168,779)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Grant revenue	\$ -	\$ 448
Transfers from other funds	127,816	814,603
Increase (decrease) in cash contracts	588,360	(168,779)
Net cash provided by noncapital financing activities	<u>\$ 724,182</u>	<u>\$ 146,772</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Proceeds on disposition of fixed assets	\$ 28,827	\$ -
Increase in cash and cash equivalents	\$ -	\$ -
Cash and cash equivalents at beginning of year	-	-
Cash and cash equivalents at end of year	<u>\$ 28,827</u>	<u>\$ -</u>
Noncash investing activity:		
Value of fixed assets transferred in from general fixed assets/maintained by other funds	<u>\$ 633,382</u>	<u>\$ 688,582</u>
Cash value of assets swapped	<u>\$ 124,281</u>	<u>\$ 1,128</u>

See Notes to Financial Statements.

LAFAYETTE CITY-PRIER CONSOLIDATED GOVERNMENT
 LAFAYETTE, LOUISIANA
 INTERFUND FUNDS
 ENVIRONMENTAL SERVICES DISPOSAL FUND

SCHEDULE OF OPERATING EXPENSES
 Years Ended October 31, 2003 and 2002

	<u>2003</u>	<u>2002</u>
collection and disposal:		
Personnel cost	\$ 405,971	\$ 707,493
Training costs	5,432	7,473
Transportation	89,329	354,434
Contractual services	3,387,485	4,489,247
Supplies and materials	47,872	23,439
Maintenance	2,834	3,314
Equipment rental	-	82,298
Total collection and disposal	<u>\$ 4,939,923</u>	<u>\$ 5,687,298</u>
Administration and general:		
Administrative cost reimbursement to General Fund	\$ 214,257	\$ 344,495
Telephone and utilities	26,788	28,229
Printing and binding	4,813	2,178
Postage	13,574	3,748
Rent utility	6,593	45,532
Professional services	1,508	4,749
Business travel	40	23,885
Publication and reproduction	6,834	14,381
Regulatory fees and penalties	1,536	1,614
Deletion	25,279	24,638
Miscellaneous	<u>31,344</u>	<u>3,208</u>
Total administrative and general	<u>\$ 323,588</u>	<u>\$ 529,296</u>
depreciation	<u>\$ 134,344</u>	<u>\$ 243,277</u>
Total operating expenses	<u>\$ 5,497,855</u>	<u>\$ 6,459,871</u>

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

BALANCE SHEET
October 31, 2000 and 1999

ACCOUNT	<u>2001</u>	<u>2000</u>
CURRENT ASSETS		
Cash	\$ 549	\$ 1,573
Accounts receivable	12,000	12,079
Investments	22,000	22,000
Interest receivable	<u>388</u>	<u>393</u>
Total current assets	<u>\$ 45,337</u>	<u>\$ 46,045</u>
PLANT AND EQUIPMENT		
Buildings and improvements	\$ 501,488	\$ 489,188
Equipment	<u>339,833</u>	<u>380,237</u>
	\$ 841,321	\$ 869,425
Accumulated depreciation	<u>(524,088)</u>	<u>(483,812)</u>
Total plant and equipment	<u>\$ 317,233</u>	<u>\$ 385,613</u>
Total assets	<u>\$ 362,570</u>	<u>\$ 431,658</u>
LIABILITIES AND FUND EQUITY		
CURRENT LIABILITIES		
Accounts payable	\$ 5,384	\$ 4,557
Accrued compensated absences	9,518	9,278
Other payables	12,000	14,143
Due to other funds	<u>15,258</u>	<u>16,002</u>
Total current liabilities	<u>\$ 42,160</u>	<u>\$ 35,980</u>
FUND EQUITY		
Contributed capital	\$ 218,410	\$ 203,421
Retained earnings - unreserved and undesignated	<u>2,540</u>	<u>2,549</u>
Total fund equity	<u>\$ 220,950</u>	<u>\$ 205,970</u>
Total liabilities and fund equity	<u>\$ 263,110</u>	<u>\$ 241,950</u>

See Notes to Financial Statements.

SARASOTA CITY-PRINER CONSOLIDATED GOVERNMENT
SARASOTTE, FLORIDA
ENTERPRISE FUND
ANIMAL CONTROL SHELTER FUND

STATEMENTS OF REVENUES, EXPENSES AND
CHANGES IN NET ASSETS
Every Ending October 31, 2001 and 2000

	<u>2001</u>	<u>2000</u>
Operating revenues:		
Shelter fees	\$ 150,000	\$ 150,000
Miscellaneous	_____112	_____387
Total operating revenues	<u>\$ 150,112</u>	<u>\$ 150,387</u>
Operating expenses:		
Cost of services	\$ 824,000	\$ 420,070
Administrative charge	393,124	97,470
Depreciation	_____53,888	_____38,888
Total operating expenses	<u>\$ 1,270,912</u>	<u>\$ 556,428</u>
Operating loss	\$ (1,120,800)	\$ (406,041)
Nonoperating revenues (expenses):		
Investment income	3,441	1,493
Loss on assets scrapped	_____(514,481)	_____(2,170)
Loss before operating transfers	\$ (481,040)	\$ (410,564)
Other financing sources:		
Operating transfers in	_____374,288	_____167,888
Net loss	\$ (106,752)	\$ (242,676)
Add Depreciation and loss on assets contributed or funded by other funds or governments that reduce contributed capital	_____68,388	_____83,873
Increase in retained earnings	\$ -0-	\$ -0-
Retained earnings, beginning	_____2,548	_____2,548
Retained earnings, ending	<u>\$ 2,548</u>	<u>\$ 2,548</u>

See Notes to Financial Statements.

PARAGUETTE CITY-SERIES CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
ENTERPRISE FUND
ACTUAL CONTROL BUDGET FUND

STATEMENTS OF CASH FLOW
Years Ended October 31, 2001 and 2000

	<u>2001</u>	<u>2000</u>
CASH FLOW FROM OPERATING ACTIVITIES		
Operating loss	\$ (428,894)	\$ (417,897)
Adjustments to reconcile operating loss to net cash used in operating activities:		
Depreciation	55,886	58,886
Changes in assets and liabilities:		
(Increase) decrease in receivables	3,282	18,954
Increase (decrease) in accounts payable	1,888	(877)
Increase in other payables	<u>1,821</u>	<u>2,888</u>
Net cash used in operating activities	<u>\$ (368,817)</u>	<u>\$ (368,817)</u>
CASH FLOW FROM NONCAPITAL FINANCING ACTIVITIES		
Operating transfers from other funds	<u>\$ 177,323</u>	<u>\$ 332,658</u>
CASH FLOW FROM INVESTING ACTIVITIES		
Sale (purchase) of investments, net	\$ (8,877)	\$ 28,008
Interest earnings	<u>1,324</u>	<u>1,431</u>
Net cash provided by (used in) investing activities	<u>\$ (7,553)</u>	<u>\$ 29,439</u>
Increase (Decrease) in cash and cash equivalents	<u>\$ (649)</u>	<u>\$ (13,720)</u>
Cash and cash equivalents at beginning of year	<u>1,523</u>	<u>1,598</u>
Cash and cash equivalents at end of year	<u>\$ 874</u>	<u>\$ 2,878</u>
Noncash capital and related financing activity:		
Capital assets acquired by contributions from other funds	<u>\$ 82,812</u>	<u>\$ 8,422</u>
Book value of capital assets swapped	<u>\$ 24,481</u>	<u>\$ 2,178</u>

See Notes to Financial Statements.

LAFAYETTE CITY-HACIENDA CONSOLIDATED GOVERNMENT
 LAFAYETTE, LOUISIANA
 HYDROLOGIC FUND
 AIRING CONTROL-BREATER FUND

SCHEDULE OF COST OF SERVICES
 Years Ended October 31, 2001 and 2000

	<u>2001</u>	<u>2000</u>
Personnel cost	\$ 277,001	\$ 281,870
Materials and supplies	14,338	8,848
Transportation	33,138	24,738
Telephone and utilities	38,750	24,207
Maintenance	3,485	2,898
Printing and binding	3,245	1,334
Contractual services	28,481	27,048
Deferals	3,000	1,000
Discovered losses	18,000	9,804
Other	<u>750</u>	<u>600</u>
	<u>\$ 408,188</u>	<u>\$ 413,879</u>

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INTERNAL SERVICE FUNDS

Central Vehicle Maintenance - To account for the cost of operating and maintaining a facility for the upkeep and repair of city and parish vehicles. Such costs are billed to user departments at direct cost plus an amount estimated to allow recovery of all indirect costs.

Central Printing - To account for the cost of operating and maintaining a printing and reproduction shop. Such costs are billed to user departments at cost plus a rate set to allow recovery of indirect costs.

Self-Insurance Fund - To account for monies accumulated to provide self-insurance, including medical coverage, against any of the various loss claims which the Government may incur.

Group Hospitalization Fund - To account for monies accumulated to provide medical insurance coverage to employees of the Lafayette City-Parish Consolidated Government.

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

COMBINED BALANCE SHEET
OCTOBER 31, 2000
With Comparative Totals for October 31, 1999

ASSETS	General Vehicle Maintenance	General Funding
CURRENT ASSETS		
Cash	\$ 24,356	\$ -
Investments	783,806	-
ACCRUED INTEREST RECEIVABLE	11,853	-
Due from other funds	-	-
Due from other governmental agencies	-	-
Accounts receivable	200	2,431
DEFERRED, at cost (minus average)	280,358	28,578
Less allowance for obsolescence	(18,448)	-
Prepaid expenses	-	108,983
Total current assets	<u>\$ 1,143,013</u>	<u>\$ 132,012</u>
PLANT AND EQUIPMENT		
Buildings and improvements	\$ 1,304,445	\$ -
Equipment	733,333	138,280
Accumulated depreciation	\$ 2,017,195	1,238,886
Net plant and equipment	<u>1,020,583</u>	<u>177,674</u>
Total assets	<u>\$ 2,163,596</u>	<u>\$ 309,686</u>
LIABILITIES AND FUND EQUITY		
CURRENT LIABILITIES		
Cash overdraft	\$ -	\$ 63,634
Accounts payable	114,139	4,834
Retainage payable	-	-
Repair claims liability	-	-
Other payables	47,581	2,586
Due to other funds	-	-
ACCRUED COMPENSATED ABSENCE	258,434	1,884
Total current liabilities	<u>\$ 420,154</u>	<u>\$ 72,938</u>
FUND EQUITY		
Contributed capital	\$ 764,244	\$ 76,233
Retained earnings (accumulated deficits)	855,279	21,505
Total fund equity (deficits)	<u>\$ 1,619,523</u>	<u>\$ 97,738</u>
Total liabilities and fund equity	<u>\$ 1,619,523</u>	<u>\$ 197,676</u>

See Notes to Financial Statements.

Self- Insurance Fund	Group Hospital- Inaction Fund	Totals	
		October 31, 2081	October 31, 2080
\$ 186,700	\$ -	\$ 127,000	\$ 156,300
4,104,700	2,000,000	8,000,000	2,000,000
80,000	50,000	130,770	80,000
20,000	50,000	80,700	80,000
-	-	-	21,000
64,000	10,000	80,000	100,000
-	-	400,000	400,000
-	-	100,000	100,000
-	-	100,000	100,000
<u>\$ 4,380,000</u>	<u>\$ 2,050,000</u>	<u>\$ 8,530,000</u>	<u>\$ 4,380,000</u>
\$ -	\$ -	\$ 1,000,000	\$ 1,000,000
-	-	1,000,000	1,000,000
\$ -0-	\$ -0-	\$ 1,000,000	\$ 1,000,000
-	-	1,000,000	1,000,000
<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>
<u>\$ 4,380,000</u>	<u>\$ 2,050,000</u>	<u>\$ 8,530,000</u>	<u>\$ 4,380,000</u>
\$ -	\$ 277,000	\$ 100,000	\$ 77,000
300,000	40,000	400,000	400,000
-	-	-	10,000
4,000,000	1,000,000	8,000,000	7,000,000
-	1,000	50,000	50,000
-	20,000	20,000	20,000
<u>\$ 3,380,000</u>	<u>\$ 1,020,000</u>	<u>\$ 8,070,000</u>	<u>\$ 7,070,000</u>
\$ -	\$ -	\$ 100,000	\$ 100,000
12,000,000	1,000,000	12,000,000	12,000,000
<u>\$ 12,000,000</u>	<u>\$ 1,000,000</u>	<u>\$ 12,000,000</u>	<u>\$ 12,000,000</u>
\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000

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

COMBINED STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN DEFERRED FUNDING (ACCUMULATED DEFICITS)
YEAR ENDED OCTOBER 31, 2001
With Comparative Totals for Year Ended October 31, 2000

	Control Vehicle \$1,616,800	Control \$1,616,800
Operating revenues:		
Charges for services	\$ 3,575,294	\$ 388,344
Miscellaneous	<u>2,548</u>	<u>-</u>
Total operating revenues	\$ 3,577,842	\$ 388,344
Cost of services rendered	<u>3,408,286</u>	<u>388,344</u>
Operating income (loss)	\$ (80,444)	\$ 3,356
Nonoperating revenues (expenses):		
Investment income	47,907	-
Gain (loss) on assets scrapped (net)	<u>(8,369)</u>	<u>-</u>
Income (loss) before operating transfers	\$ 14,976	\$ 3,356
Other financing sources:		
Operating transfers in	<u>-</u>	<u>-</u>
Net income (loss)	\$ 14,976	\$ 3,356
and depreciation and loss on assets contributed or funded by other funds that reduce contributed capital	<u>104,088</u>	<u>12,428</u>
increase in retained earnings	\$ 14,976	\$ 14,976
Retained earnings (accumulated deficit), beginning	<u>688,744</u>	<u>32,308</u>
Retained earnings (accumulated deficit), ending	<u>\$ 806,720</u>	<u>\$ 47,284</u>

See Notes to Financial Statements.

Self- Insurance Fund	Group Medical - Insurance Fund	Totals	
		October 31, 2009	October 31, 2008
\$ 5,369,692	\$10,573,649	\$15,943,341	\$17,414,049
<u>2,168,321</u>	<u>168,118</u>	<u>2,336,439</u>	<u>362,608</u>
\$ 7,538,013	\$10,741,767	\$21,279,780	\$17,776,657
<u>4,525,321</u>	<u>8,844,888</u>	<u>13,370,209</u>	<u>18,412,881</u>
\$ 648,700	\$ 3,699,078	\$ 4,347,778	\$ 1,954,443
<u>190,387</u>	<u>483,886</u>	<u>674,273</u>	<u>147,326</u>
-	-	<u>(4,659)</u>	<u>18,785</u>
\$ 1,177,119	\$ 3,392,785	\$ 4,569,904	\$ 1,973,173
-	-	-	<u>3,024,988</u>
\$ 1,177,119	\$ 3,392,785	\$ 4,569,904	\$ 5,000,781
-	-	<u>117,683</u>	<u>146,888</u>
\$ 1,177,119	\$ 3,392,785	\$ 4,569,904	\$ 5,147,669
<u>(4,818,661)</u>	<u>(164,786)</u>	<u>(4,983,447)</u>	<u>(8,888,800)</u>
<u>\$2,525,567</u>	<u>\$1,463,214</u>	<u>\$3,988,781</u>	<u>\$13,761,200</u>

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

COMBINED STATEMENT OF CASH FLOWS
Year Ended October 31, 2021
With Comparative Totals for Year Ended October 31, 2020

	Debtors/ Vehicle Maintenance	Control Funding
CASH FLOWS FROM OPERATING ACTIVITIES		
Operating income (loss)	\$ (28,483)	\$ 3,166
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:		
Depreciation	29,245	12,429
Changes in assets and liabilities	<u>128,284</u>	<u>(42,782)</u>
Net cash provided by (used in) operating activities	<u>\$ 128,287</u>	<u>\$ (28,187)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Increases (decrease) in cash equivalents	\$ -	\$ 24,184
Transfers from other funds	<u> </u>	<u> </u>
Net cash provided by noncapital financing activities	<u>\$ -</u>	<u>\$ 24,184</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Investment income	\$ 19,251	\$ -
Sales (purchase) of investments, net	<u>(192,282)</u>	<u> </u>
Net cash used in investing activities	<u>\$ (173,282)</u>	<u>\$ -</u>
Net increase (decrease) in cash and cash equivalents	\$ (12,984)	\$ -
Cash and cash equivalents at beginning of year	<u>12,254</u>	<u> </u>
Cash and cash equivalents at end of year	<u>\$ -</u>	<u>\$ -</u>
Noncash capital and financing activities:		
Capital assets acquired by contribution from other funds	<u>\$ 42,422</u>	<u>\$ 12,429</u>
Book value of capital assets scrapped	<u>\$ 4,522</u>	<u>\$ -</u>

(See Notes to Financial Statements.)

Self- Insurance Fund	Group Exceptional- Incident Fund	Totals	
		October 31, 2002	October 31, 2003
\$ 846,722	\$ 3,689,078	\$ 3,826,446	\$ 3,688,447
-	-	312,774	138,289
<u>2,122,472</u>	<u>78,388</u>	<u>2,372,286</u>	<u>2,142,428</u>
\$ 2,142,294	\$ 2,777,466	\$ 4,508,736	\$ 2,873,385
\$ -	\$ 238,975	\$ 263,150	\$ 772,622
<u>-</u>	<u>-</u>	<u>-</u>	<u>3,628,588</u>
\$ -	\$ 238,975	\$ 263,150	\$ 2,298,606
\$ 24,481	\$ 218,873	\$ 242,139	\$ 132,489
<u>12,378,882</u>	<u>72,368,012</u>	<u>84,724,282</u>	<u>1627,482</u>
\$12,352,452	\$72,586,885	\$84,966,421	\$ 1,226,697
\$ 128,850	\$ -	\$ 123,259	\$ 612,922
<u>128,850</u>	<u>-</u>	<u>123,259</u>	<u>128,324</u>
\$ 128,850	\$ -	\$ 123,259	\$ 1,288,321
\$ -	\$ -	\$ 58,326	\$ 148,322
\$ -	\$ -	\$ 4,822	\$ 8,738

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
 LAFAYETTE, LOUISIANA
 INTERNAL SERVICE FUNDS
 CENTRAL VEHICLE MAINTENANCE FUND

STATEMENTS OF REVENUES, EXPENSES
 AND CHANGES IN RETAINED EARNINGS
 Years ended October 31, 2001 and 2000

	<u>2001</u>	<u>2000</u>
Operating revenues:		
Charges for services	\$ 3,577,074	\$ 3,477,145
Miscellaneous	3,348	3,808
Total operating revenues	<u>\$ 3,580,422</u>	<u>\$ 3,480,953</u>
Cost of services rendered:		
Garage and service station expenses	\$ 3,304,937	\$ 3,497,809
Administration and warehousing expenses	813,008	771,816
Depreciation	<u>30,345</u>	<u>110,808</u>
Total cost of services rendered	<u>\$ 3,428,290</u>	<u>\$ 3,380,433</u>
Operating income (loss)	\$ 152,132	\$ 98,518
Nonoperating revenues (expenses):		
Investment income	47,967	10,893
Loss on assets scrapped (net)	<u>(4,388)</u>	<u>(8,768)</u>
Net income	\$ 14,546	\$ 12,123
Add depreciation and loss on assets contributed or funded by other funds that reduce contributed capital	<u>104,056</u>	<u>121,368</u>
Increase in retained earnings	\$ 119,502	\$ 121,490
Retained earnings, beginning	<u>406,716</u>	<u>485,256</u>
Retained earnings, ending	<u>\$ 526,218</u>	<u>\$ 606,746</u>

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
INTERNAL SERVICE FUNDS
CENTRAL VEHICLE MAINTENANCE FUND

STATEMENT OF OPERATING EXPENSES
Years Ended October 31, 2001 and 2000

	<u>2001</u>	<u>2000</u>
Storage and service station expenses:		
Salaries	\$ 821,300	\$ 820,840
Retirement	97,004	98,144
Miscellaneous	4,323	10,179
Cost of materials used	2,834,733	2,827,433
Transportation	18,499	20,170
Equipment maintenance	18,308	11,073
Contractual services	1,155	1,048
Printing and binding	390	1,007
Safety equipment	1,000	1,000
Shop supplies	37,708	50,290
Insurance	<u>108,748</u>	<u>108,414</u>
	<u>\$ 3,804,043</u>	<u>\$ 3,827,228</u>
Administration and warehousing expenses:		
Salaries	\$ 328,484	\$ 323,383
Retirement	14,730	15,379
Miscellaneous	310	570
Transportation	4,350	4,180
Postage	380	350
Auditing fees	1,180	1,380
Contractual supplies	8,507	7,484
Telephone	4,380	7,755
Utilities	120,871	78,000
Printing and binding	781	380
Safety equipment	45	180
Shop supplies	2,350	1,400
Insurance	<u>28,260</u>	<u>28,884</u>
	<u>\$ 463,824</u>	<u>\$ 461,816</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
INTERNAL SERVICE FUNDS
CENTRAL PRINTING FUND

STATEMENTS OF REVENUES, EXPENSES
AND CHANGES IN RETAINED EARNINGS
Years Ended October 31, 2003 and 2002

	<u>2003</u>	<u>2002</u>
Operating revenues:		
Charges for services	\$ 308,148	\$ 297,049
Miscellaneous	-	38
Total operating revenues	<u>\$ 308,148</u>	<u>\$ 297,087</u>
Cost of services rendered:		
Cost of materials used	\$ 104,188	\$ 107,388
Personnel cost	84,048	128,078
Renting	3,000	3,000
Depreciation	13,428	18,688
Telephone	865	798
Repairs and maintenance	3,400	4,733
Professional services	339	15
Duplicating expenses	-	18,508
Other	<u>328</u>	<u>38</u>
Total cost of services rendered	<u>\$ 208,598</u>	<u>\$ 328,858</u>
Operating income (loss)	\$ 99,550	\$ (31,771)
Other financing sources:		
Operating transfers in	-	42,328
Net income	\$ 99,550	\$ 10,557
Add depreciation and loss on assets contributed or funded by other funds that reduce contributed capital	<u>13,428</u>	<u>18,688</u>
Increase in retained earnings	\$ 18,978	\$ 29,245
Retained earnings (accumulated deficit), beginning	<u>25,280</u>	<u>(12,280)</u>
Retained earnings, ending	<u>\$ 44,258</u>	<u>\$ 17,065</u>

See Notes to Financial Statements.

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LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
INTERNAL SERVICE FUNDS
SELF-INSURANCE FUNDS

STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN ACCUMULATED DEFICIT
Year Ended October 31, 2001

With Comparative Totals for Year Ended October 31, 2000

	Self- Insurance	Group Hospital- Location	Totals	
			October 31, 2001	October 31, 2000
Operating revenues:				
Charges for services -				
Group insurance	\$ -	\$ 8,828,388	\$ 8,828,388	\$ 8,828,387
Insurance and health	755,585	458,844	1,214,429	1,045,595
Miscellaneous				
reimbursement	4,078,456	-	4,078,456	3,281,789
Administrative	475,471	-	475,471	482,886
Miscellaneous -				
Excess claims recovery	-	344,820	344,820	427,383
Subrogation recoveries	3,145,458	21,389	3,166,847	581,844
Other	322	-	322	21,229
Total operating revenues	\$ 3,971,866	\$10,583,646	\$ 14,555,613	\$ 14,428,238
Cost of services rendered:				
Administrative fees and				
insurance premiums	\$ 327,283	\$ 285,444	\$ 612,727	\$ 841,287
Professional fees	1,288,247	88	1,288,335	1,276,354
Claims and uninsured losses	3,658,887	8,253,842	11,912,729	11,204,779
Personnel cost	157,254	163,411	320,665	320,665
Transportation	2,458	-	2,458	2,462
Materials and supplies	24,880	7,812	32,692	24,282
Telephone	28,288	2,702	30,990	21,878
Travel and meetings	28,858	-	28,858	45,251
Printing and postage	6,877	12,048	18,925	25,820
Audits and advertising	54,751	-	54,751	9,288
Contractual services	-	100,504	100,504	41,288
Training	8,287	-	8,287	8,484
Maintenance	8,274	-	8,274	-
Other	8,287	8,822	17,109	8,288
TOTAL COST OF SERVICES RENDERED	\$ 8,525,321	\$ 8,816,839	\$ 17,342,160	\$ 15,651,327
Operating income (Gross)	\$ 446,722	\$ 1,766,807	\$ 2,213,523	\$ 1,776,911
Nonoperating revenues:				
Investment income	180,221	452,635	632,856	278,278
Income (Gross) before operating transfers	\$ 1,227,212	\$ 2,219,442	\$ 2,846,379	\$ 2,055,189

LAFAYETTE CITY-ORANGE CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
INTERNAL SERVICE FUNDS
SELF-INSURANCE FUNDS

STATEMENT OF REVENUE, EXPENSE
AND CHANGES IN ACCUMULATED DEFICIT (PROFIT/LOSS)
Year Ended October 31, 2001
With comparative Totals for Year Ended October 31, 2000

	Self- Insurance	Group Hospital - Nursing	Totals	
			October 31, 2001	October 31, 2000
Income (Less) Deficit operating transfers (brought forward)	\$ 2,127,228	\$ 2,182,780	\$ 4,309,994	\$ 488,780
Other financing sources: operating transfers in	-	-	-	\$ 2,875,820
Accumulated deficit, beginning	<u>2,818,421</u>	<u>288,180</u>	<u>3,106,601</u>	<u>56,862,723</u>
Retained earnings (accumulated deficit), ending	<u>\$ 2,788,248</u>	<u>\$ 2,432,940</u>	<u>\$ 5,221,188</u>	<u>\$ 57,475,283</u>

See Notes to Financial Statements.

MAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
 LAKEVIEW, LOUISIANA
 INTERNAL SERVICE FUND
 SELF-INSURANCE FUNDS

SCHEDULE OF CHANGES IN RETAINED EARNINGS
 (ACCUMULATED DEFICIT) BY TYPE OF COVERAGE
 Year Ended October 31, 2021

	Retained Earnings (Accumulated Deficit) —10/31/20—	Revisions, Transfers, and Internal Adjustments
Self-Insurance Fund		
Workmen's compensation	\$ 1432,143	\$ 2,888,241
Fire and extended coverage	384,206	2,207,026
Boiler and machinery	184,977	438,147
Auto and general liabilities	(1,748,880)	1,338,063
Fleet collision	(68,265)	145,381
Workers and collisions	(1,141,360)	373,341
Contingency reserve	68,888	100,129
Other	39,302	16,381
Administrative and general costs	<u> </u>	<u>478,471</u>
	\$ 13,928,487	\$ 7,882,482
Group Hospitalization Fund		
Employee hospitalization	<u>(288,320)</u>	<u>11,017,883</u>
	<u>\$ 13,640,167</u>	<u>\$ 18,768,365</u>

Insurance and Pensions	Expenses, Current Year Claims and Changes in Reserves	Retained Earnings (Accumulated Profits)
<u>2003</u>	<u>2003</u>	<u>2003</u>
\$ 139,649	\$ 2,674,284	\$ 1468,887
349,835	344,237	1,743,816
309,483	25,863	179,379
447	2,626,821	13,837,814
-	139,824	143,441
-	645,840	11,433,843
-	-	226,737
55,293	2,810	34,732
	<u>475,821</u>	
\$ 807,259	\$ 3,589,800	\$ 17,191,161
<u>389,894</u>	<u>8,564,234</u>	<u>2,837,466</u>
<u>\$1,197,153</u>	<u>\$ 12,154,034</u>	<u>\$ 19,028,627</u>

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FINANCIAL TYPE FUNDS

AGENCY FUNDS -

Payroll Fund - To account for payroll expenditures of the Government. Individual funds transmit monies needed to cover their share of payroll costs.

Consolidated Cash Account Fund - To account for monies held for component units that have different fiscal years than the Government. Monies held for the Government itself and for component units with the same fiscal year are reported in the applicable funds/component units.

Investment Trust Fund - To account for the external portion (i.e., the portion belonging to the non-component unit participants) of the Consolidated Cash Account Fund.

IRREVERSIBLE TRUST FUNDS -

Unemployment Compensation Fund - To account for monies accumulated to provide insurance against unemployment compensation claims of past city employees.

Retiree's Required Fund - To account for monies accumulated to provide supplemental retirement benefits to those employees so that benefits to all former Metropark employees are equitable upon retirement.

LAFALETTE CITY-PARISH CONSOLIDATED GOVERNMENT
 LAFALETTE, LOUISIANA
 ALL FINANCIAL YEAR FUNDS

COMBINED BALANCE SHEET

October 31, 2001

With Comparative Totals for October 31, 2000

ASSETS	Agency Funds	
	Payroll Fund	Consolidated Cash Account Fund
Cash	\$ 224,292	\$ 22,228
Investments	-	2,581,284
Accrued interest receivable	-	81,228
Total assets	\$ 224,292	\$ 2,683,740
LIABILITIES AND FUND BALANCES		
Liabilities:		
Accrued liabilities	\$ 228,288	\$ -
Due to other funds	4,484	-
Due to component units	-	3,453,100
Total liabilities	\$ 232,772	\$ 3,453,100
Fund balances:		
Reserved	\$ -	\$ -
Unreserved and undesignated	-	-
Total fund balances	\$ -	\$ -
Total liabilities and fund balances	\$ 232,772	\$ 3,453,100

SEE NOTE 12 - FINANCIAL STATEMENTS.

Investment Trust Funds			Totals	
Investment Trust Fund	Unemployment Compensation Fund	DOT Records Ret. Investment Fund	October 31, 2000	October 31, 2000
\$ 45,446	\$ 8,291	\$ 290	\$ 46,049	\$ 507,940
2,368,628	218,728	11,214	4,189,445	5,328,828
<u>24,827</u>	<u>4,438</u>	<u>294</u>	<u>26,359</u>	<u>88,433</u>
\$2,439,101	\$ 231,457	\$ 11,808	\$ 4,684,853	\$ 5,925,201
\$ -	\$ -	\$ -	\$ 228,389	\$ 228,420
-	-	-	4,484	4,660
-	-	-	<u>2,662,384</u>	<u>2,759,659</u>
\$ -	\$ -	\$ -	\$ 2,894,873	\$ 4,012,739
\$2,439,101	\$ -	\$ 11,808	\$ 2,467,364	\$ 2,433,789
-	228,780	-	228,780	228,738
\$2,439,101	\$ 228,780	\$ 11,808	\$ 2,737,824	\$ 2,693,487
\$2,439,101	\$ 228,780	\$ 11,808	\$ 4,685,810	\$ 5,925,201

LAKECHARTE CITY-BRIDGE CONSOLIDATED GOVERNMENT
LAKECHARTE, LOUISIANA
ALL REVENUE TRUST FUNDS

COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES

Year Ended October 31, 2021

With Comparative Totals for Year Ended October 31, 2020

	Unemployment Compensation Fund	Police/Code Retirement Fund	Totals	
			OCTOBER 31, 2021	OCTOBER 31, 2020
Revenues:				
Investment income	\$ 28,562	\$ 3,332	\$ 31,894	\$ 33,384
Expenditures:				
Current -				
General government:				
Claims	\$ 20,298	\$ -	\$ 20,298	\$ 20,778
Retirement benefits		3,332	3,332	3,332
Total expenditures	\$ 20,298	\$ 3,332	\$ 23,630	\$ 24,110
Excess (deficiency) of revenues over expenditures	\$ 8,264	\$ 3,332	\$ 11,596	\$ 9,274
Other financing sources:				
Transfer from other funds	24,322		24,322	26,433
Excess (deficiency) of revenues and other sources over expenditures	\$ 29,586	\$ 3,332	\$ 32,918	\$ 35,707
Fund balances, beginning	222,326	13,983	236,309	226,298
Fund balances, ending	\$ 251,912	\$ 17,315	\$ 269,227	\$ 261,995

SEE NOTES TO FINANCIAL STATEMENTS.

SAVANNAH CITY-FALCON CONSOLIDATED GOVERNMENT
 LAWFULITY, SAVANNAH
 ASBESTOS FUND TYPE
 PAYROLL FUND

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 Year Ended October 31, 1990

ASSETS	Balance			Balance
	October 31, 1989	Additions	DeDuctions	October 31, 1990
Cash	\$ 228,823	\$51,136,827	\$51,136,700	\$ 228,823
LIABILITIES				
Accrued Liabilities	\$ 228,413	\$51,877,883	\$51,877,897	\$ 228,823
Due to Other Funds	4,410	58,144	58,318	4,424
Total Liabilities	\$ 232,823	\$51,936,027	\$51,936,215	\$ 232,823

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
 LAFAYETTE, LOUISIANA
 AGENCY FUND TYPE
 CONSOLIDATED GASB ACCOUNT FUND

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 Year Ended October 31, 2000

ASSETS	Balance	Net	Balance
	October 31, 2000	Realizations	October 31, 2000
Cash	\$ 227,437	\$ 130,838	\$ 86,604
Investments	3,823,381	89,897	3,823,294
Accrued interest receivable on investments	55,990	64,281	54,269
Total assets	<u>\$ 3,758,658</u>	<u>\$ 325,927</u>	<u>\$ 3,843,167</u>
LIABILITIES			
Due to component units	<u>\$ 3,758,658</u>	<u>\$ 325,927</u>	<u>\$ 3,843,167</u>

See Notes to Financial Statements.

LAFAYETTE CITY-MAKING CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
DEFERRABLE TRUST FUND
EMPLOYMENT COMPENSATION FUND

STATEMENTS OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
Years Ended October 31, 2021 and 2020

	<u>2021</u>	<u>2020</u>
REVENUES:		
Investment Income	\$ 28,553	\$ 18,494
Expenditures:		
Current -		
General government:		
Claims	<u>20,268</u>	<u>21,773</u>
Excess (deficiency) of revenues	\$ 8,285	\$ (3,279)
Other financing sources:		
Transfer from City General Fund	14,533	14,190
Transfer from Utility Fund	<u>7,242</u>	<u>6,203</u>
Excess of revenues and other	\$ 20,060	\$ 17,000
Fund balance, beginning	<u>289,776</u>	<u>289,574</u>
Fund balance, ending	<u>\$ 309,836</u>	<u>\$ 306,574</u>

See Note to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
 LAFAYETTE, LOUISIANA
 DEFERRABLE TRUST FUND
 RETROACTIVE ANNUITY FUND

STATEMENTS OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE
 YEARS ENDED OCTOBER 31, 2011 and 2010

	<u>2011</u>	<u>2010</u>
Revenues:		
Investment income	\$ 3,271	\$ 885
Expenditures:		
Current -		
General government:		
Retirement benefits	<u>3,552</u>	<u>3,552</u>
Deficiency of revenues over expenditures	\$ (2,281)	\$ (2,701)
Fund balance, beginning	<u>13,282</u>	<u>16,008</u>
Fund balance, ending	<u>\$ 11,001</u>	<u>\$ 13,307</u>

See Notes to Financial Statements.

GENERAL FIXED ASSETS ACCOUNT GROUP

To account for fixed assets not used in proprietary fund operations.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
 MONROE, LOUISIANA

STATEMENT OF CHANGES IN GENERAL FIXED ASSETS
 Year Ended October 31, 1991

	Balance October 31, 1990	Additions	Deletions	Balance October 31, 1991
General fixed assets:				
Land	\$ 11,480,478	\$ 108,000	\$ -	\$ 11,588,478
Buildings and improvements	93,820,518	14,570,000	100,000	108,290,518
Equipment -				
Vehicles	27,897,094	2,027,100	1,870,344	28,053,850
Other	22,336,360	2,078,488	1,318,788	23,096,060
Total	<u>214,734,450</u>	<u>22,783,588</u>	<u>3,189,132</u>	<u>234,328,906</u>
Depreciated in general fixed assets	<u>214,734,450</u>	<u>22,783,588</u>	<u>3,189,132</u>	<u>234,328,906</u>

GENERAL LONG-TERM DEBT
ACCOUNT DEBIT

To account for assumed principal amounts on general long-term obligations expected to be financed from governmental-type funds. Payment of maturing bond obligations, including interest, is accounted for in the debt service funds. Payment of assumed compensated absences is accounted for in the governmental fund from which the applicable employee's salary is normally paid.

LAFAYETTE CITY-BRIDGE CONSOLIDATED GOVERNMENT
 DEPARTMENT, LOUISIANA

STATEMENT OF GENERAL LONG-TERM DEBT
 October 31, 2001

	City of Lafayette			
	1993 Keynote Property Sale	1993 Sales Tax Bonds	1994 Sales Tax Bonds	2000 Senior Assessment Bonds
AMOUNT AVAILABLE AND TO BE PROVIDED FOR PAYMENT OF LONG-TERM DEBT				
Account available in 2001 Service Funds for debt retirement	\$ -	\$ 14,703,760	\$ 17,743,424	\$ 54,554
Amount to be provided from:				
Ad valorem taxes	-	-	-	-
Sales and use taxes	-	100,768,000	100,730,074	-
Income annual revenues	870,000	-	-	-
Assessments	-	-	-	-
Total available and to be provided	870,000	115,471,760	118,473,498	54,554
GENERAL LONG-TERM DEBT PAYABLE				
Accrued compensated absences	\$ -	\$ -	\$ -	\$ -
Notes payable:				
Due within one year	-	-	-	-
Due after one year	870,000	-	-	-
Bonds payable:				
Due within one year	-	4,205,000	4,078,000	-
Due after one year	-	111,270,000	114,395,000	-
Special assessment debt with governmental commitment:				
Due within one year	-	-	-	54,554
Due after one year	-	-	-	-
Total general long-term debt	870,000	115,475,000	118,471,000	54,554

See Notes to Financial Statements.

		Lafayette Parish					
Police Position MOSS	Fire Position MOSS	Certification of Enrollment, Series 1990 Sinking Fund	Contingencies Sinking Fund	GOS 2011 Refunding Bonds	Certification of Enrollment, Series 1990 Sinking Fund		
0	0	0	10,327	0	241,474	0	88,442
"	"	"	"	888,320	"	"	0
"	"	"	"	"	"	"	0
<u>18,004,000</u>	<u>15,000,000</u>	<u>0,000,000</u>	<u>0,000,000</u>	<u>0,000,000</u>	<u>149,494</u>	<u>0</u>	<u>1,078,000</u>
<u>18,004,000</u>	<u>15,000,000</u>	<u>0,000,000</u>	<u>0,000,000</u>	<u>0,000,000</u>	<u>149,494</u>	<u>0</u>	<u>1,078,000</u>
0	0	0	0	0	0	0	0
400,000	267,268	"	"	"	"	"	"
<u>18,814,045</u>	<u>15,499,845</u>	<u>"</u>	<u>"</u>	<u>"</u>	<u>"</u>	<u>"</u>	<u>"</u>
"	"	325,000	190,000	85,000	45,000	"	"
"	"	1,600,000	280,000	244,000	1,410,000	"	"
"	"	"	"	"	"	"	"
<u>18,004,000</u>	<u>15,000,000</u>	<u>0,000,000</u>	<u>0,000,000</u>	<u>0,000,000</u>	<u>149,494</u>	<u>0</u>	<u>1,078,000</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

STATEMENT OF GENERAL LONG-TERM DEBT (CONTINUED)
OCTOBER 31, 2001

AMOUNT AVAILABLE AND TO BE PROVIDED FOR PAYMENT OF LONG-TERM DEBT	Accrued Compensated Absences	TOTALS	
		October 31, 2000	October 31, 2001
Amount available in Debt Service Funds for debt retirement	\$ -	\$ 37,021,326	\$ 34,003,594
Amount to be provided from:			
Ad valorem taxes	-	683,506	2,981,829
Sales and use taxes	-	213,500,672	188,482,287
Excess annual revenues	4,369,434	59,276,268	58,784,646
Reserve	-	-	8,305
Total available and to be provided	\$ 4,369,434	\$ 213,810,612	\$ 219,427,142
GENERAL LONG-TERM DEBT PAYABLE			
Accrued compensated absences	\$ 4,369,434	\$ 4,369,434	\$ 3,854,299
Notes payable:			
Due within one year	-	473,660	629,029
Due after one year	-	54,337,572	51,818,423
Bonds payable:			
Due within one year	-	13,428,800	13,234,680
Due after one year	-	248,734,800	237,424,680
Special assessment debt with governmental guarantees:			
Due within one year	-	56,508	56,508
Due after one year	-	-	56,508
Total general long-term debt	\$ 4,369,434	\$ 219,810,612	\$ 228,427,142

LAURETTE CITY-PAIRED CONSOLIDATED GOVERNMENT
WASTEWATER TREATMENT

SOURCE OF FUNDS IS GENERAL LONG-TERM DEBT
YEAS ENDED OCTOBER 31, 2011

	Balance October 31, 2010	Long-Term Debt Issued/ Comparison		Long-Term Debt Balance October 31, 2011	Debit Service Pays Comparison	Balance October 31, 2011
		Actual	Actual			
City of LaPorte :						
Amount available in debt service funds	\$ 10,899,428	\$ -	\$ -	\$ 10,899,428	\$ 10,899,428	
Amount to be provided for retirement of long-term debt from sales and use taxes	100,000,000	27,888,000	(10,000,000)	(9,111,970)	(9,111,970)	213,888,070
Excess annual revenues available	51,000,000	-	(629,018)	-	-	50,370,982
	<u>61,899,428</u>	<u>-</u>	<u>(100,018)</u>	<u>99,788</u>	<u>99,788</u>	<u>-</u>
	\$254,897,856	\$ 27,888,000	\$ (10,000,000)	\$ (9,111,970)	\$ 99,788	\$ 263,684,674
Amount: Long-term debt payable	\$254,897,856	\$ 27,888,000	\$ (10,000,000)	\$ (9,111,970)	\$ 99,788	\$ 263,684,674

(Amount)

**CAPRIOTTI CITY-BANKER CONSOLIDATED CONSOLIDATED
STATEMENTS, CONTINUED**

SCHEDULE OF CHANGES IN GENERAL LONG-TERM DEBT (CONTINUED)
PERIOD ENDED OCTOBER 31, 2011

	Balance October 31, 2010	Long-Term Debt Issued	Long-Term Debt Retired	Long-Term Debt Extinguished	2011 Service Funds Contributions	Balance October 31, 2011
Indefinite Maturity -						
Amount available to debt service funds	\$ 480,145	\$ -	\$ -	\$ -	\$ 20,279	\$ 500,424
Amount to be provided for retirement of long-term debt from: - All various taxes - Income annual payments Total available and to be provided	2,981,879 4,833,335 2,633,625	- - 2,633,625	- - -	15,155,809 162,828 2,633,625	19,821 128,228 -	800,229 4,833,335 2,633,625
General long-term debt payable	\$ 2,633,625	\$ -	\$ -	\$ 15,155,809	\$ -	\$ 17,789,434
Indefinite Maturity -						
Amount to be provided for retirement of long-term debt from: - Income annual payments	2,633,625	-	2,633,625	-	-	-
General long-term debt payable	\$ 2,633,625	\$ -	\$ 2,633,625	\$ -	\$ -	\$ -

COMPONENT UNITS

BOULEVARD DEVELOPMENT AUTHORITY -

The Boulevard Development Authority was created by the Louisiana legislature to implement various plans to aid and encourage both private and public development of the Lafayette Center Development District. Funding is provided by the repayment of a loan made under a TRAP grant and commencing in 1994, an ad valorem tax approved by voters of the District.

BOULEVARD OPERATING FUND -

A multi-purpose civic center that is financed by user fees and Lafayette City-parish consolidated government appropriations.

FIREFIGHTER TRUST FUND -

Firemen's Pension and Relief Fund - To account for a pension fund established for classified employees of the Lafayette Fire Department which was merged with its statewide system in a prior fiscal year.

Police Pension and Relief Fund - To account for a pension fund established for all classified employees of the Lafayette Police Department which was merged with its statewide system in a prior fiscal year.

CITY COURT OF LAFAYETTE -

City Court of Lafayette operations are administered by law clerical judges. The operations are funded by court costs charged by City Court on the various cases.

MARSHAL-CITY COURT OF LAFAYETTE -

The Marshal, an elected official, is charged with the responsibility of conducting polling and security functions for City Court of Lafayette. Operations are funded by court costs charged by City Court attributable to the performance of the Marshal's duties.

LAFAYETTE PUBLIC TRUST FINANCING AUTHORITY -

The Lafayette Public Trust Financing Authority (LPTFA) was created as a public trust to provide financing for residential facilities to low and moderate income families within the Parish of Lafayette. The beneficiary of the trust is the City of Lafayette, Louisiana.

CORONAL COURT FUND -

To account for the operations of the court, including expenses of the district judge and district attorney.

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

COMBINED BALANCE SHEET

October 31, 2001

With Comparative Totals for October 31, 2000

ASSETS	Louisiana Development Authority	Cajundome Operating Fund	Funds, Trust Funds	
			Firemen's Pension and Relief Fund	Police Pension and Relief Fund
Current assets:				
Cash	\$ 100	\$ 4,850,304	\$ 59,854	\$ 24,350
Due from consolidated cash account fund	855,343	-	-	-
Investments	-	-	3,850,813	3,328,300
Accrued interest receivable	-	4,800	50,643	19,483
Accounts receivable	-	285,713	-	-
Taxes receivable	120,783	-	-	-
Due from primary government	-	-	-	-
Other receivables	187,450	225,404	-	-
Restricted assets:				
Cash	-	-	-	-
Due from consolidated cash account fund	-	-	-	-
INVESTMENTS	-	-	-	-
Accrued interest receivable	-	-	-	-
Taxes receivable	-	-	-	-
Deposits held	-	7,400	-	-
Land	21,800	-	-	-
Buildings	11,500	-	-	-
Equipment	28,600	-	-	-
Deferred charges	-	-	-	-
Amount to be provided for retirement of general long-term debt	5,581	284,326	-	-
Total assets	\$ 2,338,513	\$ 5,431,730	\$ 6,415,207	\$ 3,382,130

City Court of Lafayette	Marshal - City Court of Lafayette	Lafayette Public Trust Financing Authority	Criminal Court Fund	Totals	
				October 31, 2011	October 31, 2010
\$ 3,482,878	\$ 281,268	\$ -	\$ 280	\$ 7,889,200	\$ 6,766,180
-	-	-	-	873,341	712,783
-	-	-	-	5,188,381	4,809,384
-	-	-	28,820	87,810	102,310
-	13,800	-	-	188,728	282,280
-	-	-	-	121,780	204,890
-	-	-	12,873	12,873	1,058,208
-	-	-	251,862	658,781	574,160
-	-	1,967,188	-	1,967,188	1,262,887
-	-	2,208,808	-	2,208,808	1,182,288
-	-	50,834,742	-	16,834,741	12,512,438
-	-	55,000	-	55,000	84,625
-	-	2,121,272	-	2,121,272	2,868,126
-	-	-	-	7,682	7,682
-	-	-	-	21,000	-
-	-	-	-	75,842	-
578,423	-	-	185,782	788,454	778,728
-	-	458,585	-	458,585	502,782
				<u>284,122</u>	<u>212,122</u>
<u>\$ 3,562,887</u>	<u>\$ 129,268</u>	<u>\$16,718,628</u>	<u>\$ 468,262</u>	<u>\$ 12,925,683</u>	<u>\$ 20,862,882</u>

(Amount in \$)

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

COMBINED BALANCE SHEET (CONTINUED)
October 31, 2000

With Comparative Totals for October 31, 1999

LIABILITIES AND FUND EQUITY	Devolves (Special) Authority	Cajundome Operating Fund	FUNDING SOURCE FUNDS	
			Fireman's Pension and Relief Fund	Police Pension and Relief Fund
Liabilities payable from current assets:				
Bank overdraft	\$ -	\$ -	\$ -	\$ -
Accounts payable and accrued liabilities	12,742	438,740	-	-
Other payables	-	-	-	-
Accrued payments - deferred retirement program	-	-	482,711	-
Due to other governmental agencies	-	-	-	-
Due to primary government	-	-	-	-
Deferred revenues	140,143	208,829	-	-
Liabilities payable from restricted assets:				
Revenue bonds payable	-	-	-	-
Accrued liabilities	-	-	-	-
Loans payable	-	27,882	-	-
Notes payable	-	224,843	-	-
Total liabilities	\$ 152,885	\$ 672,452	\$ 482,711	\$ -
Fund equity:				
Invested in general				
Fund assets	\$ 154,840	\$ -	\$ -	\$ -
Retained earnings - unreserved	-	-	-	-
Fund balances -				
Reserved	-	3,895,743	3,322,509	1,381,210
Designated	251,491	-	-	-
Unreserved and unappropriated	529,220	8,593	-	-
Total fund equity	\$ 935,551	\$ 3,904,336	\$ 3,322,509	\$ 1,381,210
Total liabilities and fund equity	\$ 1,088,436	\$ 3,717,388	\$ 3,813,382	\$ 1,381,210

See Notes to Financial Statements.

City Court of Lafayette	Marshal - City Court of Lafayette	Lafayette Public Trust Planning Authority	Criminal Court Fund	Totals	
				October 31, 2009	October 31, 2008
\$ -	\$ -	\$ -	\$ 179,848	\$ 179,848	\$ 2,189,348
-	3,844	-	113,908	843,398	100,647
488,321	48,568	-	-	336,787	481,138
-	-	-	-	648,313	196,843
78,127	-	-	-	78,127	82,804
167,388	-	-	-	167,388	123,879
-	-	-	-	547,873	584,865
-	-	4,873,938	-	4,873,938	4,898,453
-	-	27,808	-	27,808	47,139
-	-	-	-	39,893	88,488
-	-	-	-	124,816	164,858
<u>\$ 665,638</u>	<u>\$ 52,418</u>	<u>\$ 4,891,941</u>	<u>\$ 283,756</u>	<u>\$ 7,116,818</u>	<u>\$11,421,608</u>
\$ 878,423	\$ -	\$ -	\$ 188,793	\$ 867,903	\$ 136,738
-	-	9,668,199	-	9,668,199	9,289,864
-	-	-	-	8,818,351	8,818,418
-	-	-	-	263,490	-
<u>2,638,296</u>	<u>142,025</u>	<u>3,813,148</u>	<u>188,793</u>	<u>6,388,748</u>	<u>5,224,184</u>
<u>\$ 2,128,857</u>	<u>\$ 142,025</u>	<u>\$10,673,318</u>	<u>\$ 188,793</u>	<u>\$10,708,982</u>	<u>\$15,129,392</u>
<u>\$ 4,863,497</u>	<u>\$ 194,443</u>	<u>\$14,775,016</u>	<u>\$ 448,793</u>	<u>\$18,325,028</u>	<u>\$15,301,382</u>

LAFAYETTE CITY-BOULEVARD CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
COMBINED STATE

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES -
ALL GOVERNMENTAL FUND TYPES
Year Ended October 31, 2003
With Comparative Totals for Year Ended October 31, 2002

	Business Development Authority	Capital Operating Fund	City Of Lafayette
Revenues:			
Taxes	\$ 288,894	\$ -	\$ -
Intergovernmental	-	2,048,282	-
Charges for services	-	3,173,844	-
Fines and forfeits	-	-	489,145
Investment income	54,950	149,991	47,842
Miscellaneous	<u>24,214</u>	<u>222,284</u>	<u>-</u>
Total revenues	<u>\$ 428,258</u>	<u>\$ 3,423,398</u>	<u>\$ 537,029</u>
Expenditures:			
Direct -			
General government	\$ 8,894	\$ 974,806	\$ 184,249
Economic development and use of assets	925,000	-	-
Culture and recreation	-	4,246,882	-
Capital projects	<u>74,543</u>	<u>427,710</u>	<u>-</u>
Total expenditures	<u>\$ 1,008,437</u>	<u>\$ 5,649,404</u>	<u>\$ 184,249</u>
Excess (deficiency) of revenues over expenditures	\$ 419,821	\$ 2,173,994	\$ 352,780
Other financing sources (uses):			
Proceeds from sale of land	-	-	-
Proceeds from issuance of debt	-	-	-
Transfers from component units	-	-	-
Transfers from primary government	14,199	490,000	-
Transfers to primary government	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ 434,020	\$ 2,663,994	\$ 352,780
Fund balances, beginning	<u>272,283</u>	<u>2,376,878</u>	<u>3,343,133</u>
Fund balances, ending	<u>\$ 706,303</u>	<u>\$ 2,840,892</u>	<u>\$ 3,695,913</u>

See Notes to Financial Statements.

Marshall - City Court of Lafayette	Lafayette Public Trust Financing Authority	Criminal Court Fund	Totals	
			October 31, 2001	October 31, 2000
\$ -	\$ -	\$ -	\$ 280,804	\$ 280,800
-	-	47,073	2,807,043	1,288,244
144,832	-	20,042	3,318,816	4,853,813
27,315	-	543,844	1,878,306	1,878,753
1,194	226,656	268	478,843	524,800
-	-	788,878	1,253,873	782,380
<u>\$ 182,843</u>	<u>\$ 226,656</u>	<u>\$ 2,407,802</u>	<u>\$ 8,243,122</u>	<u>\$ 8,823,820</u>
\$ 152,938	\$ 14,273	\$ 2,472,676	\$ 2,811,298	\$ 2,821,898
-	-	-	229,282	224,818
-	-	-	4,248,893	4,337,677
-	-	-	528,282	861,843
<u>\$ 152,938</u>	<u>\$ 14,273</u>	<u>\$ 2,472,676</u>	<u>\$ 8,243,122</u>	<u>\$ 8,823,820</u>
\$ 22,9774	\$ 212,388	\$12,022,8733	\$ 228,293	\$11,886,7321
-	-	-	-	27,194
-	-	-	-	25,846
-	12,543	-	12,543	-
-	-	1,022,873	1,452,188	1,488,300
-	<u>21,227,8881</u>	-	<u>21,227,8881</u>	<u>11,258,9681</u>
\$ 22,9773	\$ 21,227,8881	\$ -	\$ 257,888	\$ 1279,8481
<u>182,832</u>	<u>4,412,428</u>	-	<u>18,178,628</u>	<u>10,854,168</u>
<u>\$ 182,832</u>	<u>\$ 3,023,168</u>	<u>\$ -</u>	<u>\$18,227,888</u>	<u>\$10,178,628</u>

LAFAYETTE CITY-SCHOOL CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
COMBINED STATE

COMBINED STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NETWORTH POSITION -
ALL PROHIBITIVE FUND TYPES AND SIMILAR TRUST FUNDS
YEAR ENDED OCTOBER 31, 2001
With Comparative Totals for Year Ended October 31, 2000

	Firmin's Debtors and Relief Fund	Police Debtors and Relief Fund	Lafayette Public Trust Financing Authority
Revenues:			
Interest earned on bonds	\$ -	\$ -	\$ 219,482
Investment income	345,000	129,369	935,951
Miscellaneous	32	21	-
Total revenues	\$ 345,132	\$ 129,490	\$ 1,155,433
Operating expenses:			
Benefit benefits	\$ 15,150	\$ 185	\$ -
Interest on bonds	-	-	400,135
Amortization of bond issue costs	-	-	103,197
General and administrative	78	-	166,795
Transfer to state retirement system	207,302	-	-
Total operating expenses	\$ 222,630	\$ 185	\$ 670,127
Income before operating transfers	\$ 122,502	\$ 129,305	\$ 485,306
Other financing sources (uses):			
Transfers from primary government	337,378	-	-
Transfers to component units	-	-	112,523
Net income	\$ 459,880	\$ 129,305	\$ 597,829
Fund equity, beginning	1,312,652	1,302,655	9,280,856
Fund equity, ending	\$ 1,772,532	\$ 1,431,960	\$ 9,878,685

See Notes to Financial Statements.

<u>Totals</u>	
<u>Defiance 21,</u>	<u>Defiance 21,</u>
<u>2000</u>	<u>2000</u>
\$ 239,489	\$ 260,817
1,400,480	1,838,200
<u>161</u>	<u>-</u>
<u>\$ 1,641,130</u>	<u>\$ 1,901,138</u>
\$ 25,258	\$ 232,878
482,320	632,664
102,187	68,893
141,840	80,132
<u>207,332</u>	<u>212,198</u>
<u>\$ 1,608,132</u>	<u>\$ 1,818,505</u>
\$ 424,980	\$ 382,583
207,332	813,156
<u>122,227</u>	<u>-</u>
\$ 801,438	\$ 800,778
<u>11,528,563</u>	<u>11,828,786</u>
<u>\$ 14,376,881</u>	<u>\$ 13,588,563</u>

LAFAYETTE CITY-MAKING CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
COMBINED STATE
LAFAYETTE PUBLIC TRUST FINANCING AUTHORITY

STATEMENTS OF CASH FLOWS
Years Ended October 31, 2001 and 2000

	<u>2001</u>	<u>2000</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Operating income	\$ 430,004	\$ 416,168
Adjustments to reconcile operating income to net cash provided by operating activities:		
Amortization of bond issue cost	203,197	88,000
Amortization of discount on investments	190,969	148,161
Amortization of bond discount	104,383	41,404
Changes in assets and liabilities:		
Decrease in accrued interest receivable	5,005	6,125
Decrease in accrued service fees	178	31,143
Decrease in accrued interest on bonds payable	(14,021)	(13,548)
Net cash provided by operating activities	<u>\$ 113,582</u>	<u>\$ 56,843</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Principal collected on mortgage-loans	\$ 448,824	\$ 918,078
Principal paid on revenue bonds	(2,009,870)	(2,007,320)
Transfers to companies under	(11,322)	-
Net cash used in capital and related financing activities	<u>\$ (1,572,368)</u>	<u>\$ (1,089,242)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Principal collected on mortgage-backed securities	\$ 821,484	\$ 1,075,079
Net maturities of investments	385,368	16,184
Net cash provided by investing activities	<u>\$ 1,206,852</u>	<u>\$ 1,091,263</u>
Increase (decrease) in cash and cash equivalents	\$ 128,062	\$ 73,234
Cash and cash equivalents at beginning of year	<u>1,262,863</u>	<u>1,289,629</u>
Cash and cash equivalents at end of year	<u>\$ 1,390,925</u>	<u>\$ 1,362,863</u>
Supplemental disclosure of cash flow information:		
Cash paid during the period -		
Interest	<u>\$ 360,048</u>	<u>\$ 437,003</u>

See Notes to Financial Statements.

MONROE CITY-PARISH CONSOLIDATED GOVERNMENT
 MONROE, LOUISIANA
 COMBINED (BOTS)
 FINANCIAL STATEMENTS

BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
 October 31, 2004
 With Comparative Totals for October 31, 2003

ACCOUNT	Group-	Account	Totals	
	GENERAL FUND	Group - General Fixed Assets	2004	2003
	General	Assets		
Cash	\$ 100	\$ -	\$ 100	\$ 100
Due from primary government	13,973	-	13,973	1,856,019
Due from other:				
governmental agencies	211,863	-	211,863	379,343
Machinery and equipment	-	189,732	189,732	291,017
Interest receivable	18,820	-	18,820	18,820
TOTAL ASSETS	\$ 352,556	\$ 189,732	\$ 542,288	\$1,555,509
LIABILITIES AND FUND BALANCE				
LIABILITIES				
Bank overdraft	\$ 172,961	\$ -	\$ 172,961	\$1,360,349
Accounts payable and unearned advance	28,158	-	28,158	15,159
Accrued liabilities	82,830	-	82,830	77,132
Total liabilities	\$ 283,949	\$ -	\$ 283,949	\$1,452,640
FUND BALANCE				
Investment in general Fixed assets	-	189,732	189,732	191,017
Total liabilities and fund balance	\$ 283,949	\$ 189,732	\$ 473,681	\$1,643,657

See Notes to Financial Statements.

DEPARTMENT OF PUBLIC CORRECTIONS, GOVERNMENT
LABORATORY, LONGLEAK,
CORPORATE UNIT
CRIMINAL COURT FUND

GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CARRYOVER
IN FUND BALANCE - BUDGET (DRAFT BASIS) AND ACTUAL
Year Ended October 31, 2001
With Comparative Actual Amounts For Year Ended October 31, 2000

	2000		Variance - Favorable (Unfavorable)	2000 Actual
	Budget	Actual		
Revenues:				
Intergovernmental -				
Federal grant	\$ 41,488	\$ 38,349	\$ 3,139	\$ 31,556
Contributions from local government	35,050	26,702	8,348	47,494
Charges for services -				
Court costs	34,500	29,843	4,657	29,374
Fines and forfeits	450,000	662,848	212,848	682,876
Investment income	-	268	268	-
Miscellaneous -				
Salary reimbursement	787,183	738,678	48,505	686,379
Total revenues	\$ 1,328,301	\$ 1,497,684	\$ 169,383	\$ 1,385,679
Expenditures:				
General government -				
Personnel costs	\$ 2,289,139	\$ 2,187,960	\$ 101,179	\$ 2,956,696
Contractual services	288,288	268,076	111,961	388,705
Telephone	32,457	28,431	3,926	26,128
Office	17,594	14,225	3,369	17,187
Other	2,838	3,321	2,267	4,213
Supplies and materials	62,177	54,376	7,801	58,435
Repairs and maintenance	4,118	3,482	636	12,322
Total expenditures	\$ 2,803,516	\$ 2,673,871	\$ 129,645	\$ 2,866,672
Deficiency of revenues over expenditures	\$ (1,475,215)	\$ (1,176,187)	\$ 299,028	\$ (1,481,093)
Other financing sources:				
Transfers from primary government	1,456,923	1,603,274	(146,351)	1,873,222
Excess (Deficiency) of revenues and other sources over expenditures	\$ -	\$ -	\$ -	\$ -

(from item 1)

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

GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (ORAL BASIS) AND ACTUAL (CONTINUED)
Year ended October 31, 2008
with comparative actual amounts for Year ended October 31, 2007

	2008		Variance - Favorable Unfavorable	2007	
	Budget	Actual		Actual	Actual
Revenues (deductions) of revenues and other sources over expenditures Balance forwarded	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Fund balance, beginning					
Fund balance, ending		\$ 0.00		\$ 0.00	\$ 0.00

See Notes to Financial Statements.

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COMPLIANCE AND INTERNAL CONTROL
AND
OTHER GOVT INFORMATION

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**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL
OVER FINANCIAL REPORTING BASED ON AN ASSESS
OF FINANCIAL STATEMENTS PREPARED IN
ACCORDANCE WITH GOVERNMENT ACCOUNTING STANDARDS**

To the Lafayette City-Parish
Council of Lafayette, Louisiana

We have audited the financial statements of Lafayette City-Parish Consolidated Government, and the combining, individual fund and account group financial statements as of and for the year ended October 31, 2021, and have issued our report thereon dated March 20, 2022. We conducted our audit 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 Louisiana Governmental Audit Code.

Compliance

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

Internal Control Over Financial Reporting

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

of management in the financial statements. The reportable conditions are described in the accompanying schedule of findings and questioned costs as Items 2001-1 through 2001-17.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, of the reportable conditions above, we consider items 2001-1 through 2001-3, 2001-4, 2001-10, 2001-11, 2001-13, 2001-14, and 2001-17 to be material weaknesses.

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

Broussard, Locke, Lewis & Bracey, L.L.P.

Lafayette, Louisiana
March 24, 2002



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

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To the Lafayette City-Parish
 Council of Lafayette, Louisiana

Compliance

We have audited the compliance of Lafayette City-Parish Consolidated Government with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended October 31, 2001. The Government's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the Government's management. Our responsibility is to express an opinion on the Government's compliance based on our audit.

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

In our opinion, Lafayette City-Parish Consolidated Government complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended October 31, 1981. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements that are required to be reported in accordance with OMB Circular A-333 and which are described in the accompanying schedule of findings and questioned costs as items 1881-21 and 1881-24.

Internal Control Over Compliance

The management of Lafayette City-Parish Consolidated Government is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audits, we considered Lafayette City-Parish Consolidated Government's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB circular A-333.

We noted certain matters involving the internal control over compliance and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over compliance that, in our judgment, could adversely affect Lafayette City-Parish Consolidated Government's ability to administer a major federal program in accordance with applicable requirements of laws, regulations, contracts and grants. The reportable conditions are described in the accompanying schedule of findings and questioned costs as items 2001-23 and 2001-24.

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

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

Broussard, Poché, Lewis & Arnaud, L.L.P.

Lafayette, Louisiana
March 28, 1982

**LAFAYETTE CITY-OWENS CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended October 31, 2003**

Section I. Summary of Auditors' Results

Financial Statements

Type of auditors' report issued: unqualified.

Internal control over financial reporting:

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

Noncompliance material to financial statements noted? Yes No

Federal Awards

Internal control over major programs:

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

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

Any audit findings disclosed that are required to be reported in accordance with Section 803(a) of Circular A-133? Yes No

Identification of major programs:

CIS# Number	Name of Federal program
14.218	Community Development Block Grants
17.258	Local Workforce Investment Act - Adult Program
17.350	Local Workforce Investment Act - Youth Activities
20.107	Federal Transit Formula Grants

Dollar threshold used to distinguish between Type A and Type B programs: \$200,000.

Auditor qualified as low-risk auditor _____ Yes _____ No

Section II: Financial Statement Findings

#2001-1 Accounts Payable - Municipal Charges

Findings: When garbage bills are sent to customers, the receivable and a corresponding payable are recorded in the Utility Fund. At the same time, the Environmental Services Fund records the receivable and the related revenue. As bills are paid, the receivable in the Utility Fund is reduced, and when the collected funds are transferred to the Environmental Services Fund, the accounts payable in the Utility Fund is reduced. Accounts receivable in the Environmental Services Fund is reduced at the point of transfer. Therefore, at any given time, accounts payable in the Utility Fund and accounts receivable in the Environmental Services Fund should agree. Again this year they did not. The difference at October 31, 2000 was \$20,830, an increase over last year's difference of \$20,881. In addition, accounts payable and the corresponding receivable in the Utility Fund were out of balance at year end by \$1,898,628.

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

#2001-2 Security Deposits

Findings: During the year, the security deposit cash in the Utility Fund was not reconciled to the amount in the consolidated cash account on a monthly basis. When the accounts were reconciled at year end there was a difference between the two of \$20,308 that could not be explained. In addition, the security deposit liability account was not reconciled to the subsidiary ledger on a monthly basis, nor was it reconciled at year end. Some adjustments were made for errors identified when reconciling the cash accounts, the difference between the general ledger and subsidiary ledger was reduced to \$48,724. The amount reported as interest payable for security deposits was approximately \$71,682 at year end. We could not obtain support for this amount. LOR personnel stated that the balance at year end should have been close to zero; no effort had been made to adjust the balance to actual.

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

2000-3 Utility Fund Accounts Receivable

Finding: The Utility Fund accounts receivable subsidiary ledger (i.e., cycle report) is not being reconciled to the general ledger account balance on a monthly basis. Although an attempt is made each month to reconcile, all information necessary to reconcile the account is not obtained and therefore, the reconciling process stops short of accomplishing its objective. At year end, the reconciliation was prepared and there was an unexplained difference of \$128,845.

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

2001-4 Cash Receipts

Finding: A test of 20 Utility Fund Cash Receipts was performed and two out of six failed. The monthly recap did not agree to the CTR reports. This was the result of a payment cancellation that was shown on the recap receipts report and not reflected on the monthly recap. The cancellation should have been subtracted from the monthly recap.

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

2000-3 Timeliness of Billings to Other Entities

Finding: The majority of the operations of the O&M from Court Off Implementation Grant (08/98-9/00) are funded by a federal grant and drop court administration fees. The remainder is funded equally by the City General Fund and the 2nd Judicial District Judges. At the end of last year, an amount of \$18,757 was due from the 2nd Judicial District Judges for their share of the operations. As of the date of this report, they had not been billed. The receivable at the end of this year was \$26,764. Based on this, there exists a weakness in the internal control system that ensures bills are sent out on a timely basis.

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

2001-4 Transfer of Prior Year Expenditures

Finding: Two instances were noted where prior year expenditures were transferred from one fund to another in the current year. In one of the instances, the support specifically stated that the expenditures had been properly recorded last year and the transfer was taking place in order to close the fund. In the other instance, we could not determine the reason for the transfer. Because neither transfer was covering an error, the current year activity for the funds involved was distorted.

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

2292-7 Accounts Receivable for Grass Cutting

Finding: Accounts receivable for grass cutting in the Environmental Services Fund was understated by \$31,380 at year end due to the omission of some of the invoices outstanding. These were omitted because they were not added to the tax roll. The receivable was recorded based on the amount added to the tax roll.

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

2292-8 General Ledger Monitoring

Finding: A credit balance exists in an accounts receivable account in the Payroll Fund. This balance, which originated in fiscal year 1999, was recorded in error and should have been corrected by now. This is the second year it has gone uncorrected. In addition, a receivable exists in the Criminal Court Fund for an amount that may not be collectible. No effort was made during the current year to collect the balance or write it off, if it is determined uncollectible. These problems are a result of the general ledger not being monitored on a regular basis to identify problem areas.

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

2292-9 Retainage Payable

Finding: Retainage payable recorded in the general ledger is not being reconciled to the contract and billing data on a regular basis. In addition, at year end, the amount recorded could not be reconciled to the information provided by the purchasing department for the Police Tax Capital Improvements Fund.

Recommendation: Reconciliations should be performed on a regular basis.

2292-10 Juvenile Detention Home (JDM) Billings

Finding: There is a weakness in controls over the billing process at JDM. At the end of the fiscal year, JDM has received \$48,076 more from other entities for individuals housed at the facility than what was owed to them. We were unable to determine why this happened. At any rate, it appears that the problem began during the year and no effort has been made to reimburse the funds or to correct future bills to show the credit balances.

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

2200-11 Parking Garage Revenues

Finding: The cash receipts report prepared at the parking garage which shows the amount of revenues received for the fiscal year does not agree to the revenues recorded in the general ledger.

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

2200-12 LPTFA Loan Receivable

Finding: The loan receivable subsidiary ledger maintained is not being reconciled to the general ledger. At year end, the subsidiary ledger was \$22,400 more than the general ledger. Of this difference, 100 personnel were able to explain \$8,837, the remaining \$13,563 was unexplainable.

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

2200-13 Payments to Neighborhood Association and Parish Wide Leagues

Finding: Payments to the various neighborhood associations and parish wide leagues are made based on internal memos from the Parks and Recreation Department. There is no support for the payments other than a memo which indicates the amount to pay.

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

2200-14 Construction Contract

Finding: When looking one of the construction contracts entered into by MCL, we were unable to determine if the contractor was in compliance with the time requirements because there was no documentation of the time used. We attempted to obtain the information and were unable to do so.

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

2200-15 Viena Cheese Cold Storage

Finding: The cash average account at the end of the fiscal year was \$1,614. This reflects the difference between the daily sales reports and the daily intake of cash for the year. As noted in the past two annual audit reports, this overage may be the result of the gold pros failing to take the portion of cash related to sales of the gov shop out of the daily deposits.

Recommendation: The average account should be investigated and received on a daily basis and if the difference relates to gov shop sales it should not be deposited in the general ledger.

HR201-14 Supreme Performing Arts Center Reserve Fund (HR200)

Finding: The problems detailed below relate to HR200.

There is a weakness in controls over the box office procedures, as follows:

1. Daily collections of ticket sales, usually cash, are being held sometimes weeks before being deposited and deposits are being made out of sequence.
2. Personal checks of employees are being cashed out of the box office.
3. The box office manager runs a cash drawer at times and then verifies the other cash drawers.
4. Voided tickets are destroyed once the settlement sheet is prepared.
5. The box office is processing credit card advances.

Once again in the current year, there was an inability to reconcile HR200's records with the accounting records. Once all known adjustments were made, the tickets sales did not reconcile. In addition, the amount required to be transferred, as computed by HR200 personnel, does not agree to the amount available to transfer. The amount available is \$18,780 less than the amount required to be transferred.

At year end, included in deferred revenue is \$25,521 related to ticket sales for two events which have passed after year end. HR200 personnel were unable to provide support for this amount.

Recommendation: The following recommendations are provided:

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

An effort should be made to determine the reason for the \$19,738 difference between the amount available and the amount required to be transferred. Also, attempt to locate the support for the \$25,521 of deferred revenue. In the future, support should be obtained for all items and a continued effort should be made to reconcile HR200's records and the accounting records.

MS01-17 Temporary Employees

Finding: There is a weakness in controls over the documentation of the use of temporary employees in the Parks and Recreation Department. We first of all noted that at least two employees classified as temporary and recorded as such in the general ledger are actually permanent part time employees. When we requested to see support for the hours worked for those, we were told that those types of employees fill in for others on an as needed basis. There is no schedule to show where they worked nor is there any type of activity report required from them. While we acknowledge that it is reasonable for temporary employees to fill in for others, we are questioning how this could be the case for employees who are actually permanent part timers that consistently work 35 hours a week, which is the case for two of the employees noted above. In addition, it appears that the supervisors in signing off on the timesheet without some type of support for the hours worked.

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

MS01-28 Timely Submission of Invoices

Finding: There is a weakness in controls over the timely preparation and submission of monthly invoices as detailed below:

1. In the prior fiscal year, LEO began incurring costs in connection with the In Place Two Counties project that are reimbursable under a Federal grant. As of the end of this fiscal year, a total of \$12,178 of reimbursable costs has been incurred. No invoices have been submitted by LEO for reimbursement. The grant agreement states that costs will be reimbursed on a monthly basis upon the submission of monthly invoices. In the meantime, LEO funds are being used for this project when other funds are available.
2. The FEMA 9120 Planning Grant has a prior year receivable in the amount of \$5,861 that has never been requested for reimbursement. In addition, the 9120 Planning Grant has current year reimbursable expenditures in the amount of \$21,110 that have not been requested for reimbursement.

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

MS01-29 Amounts Owed to State

Finding: The FEMA Planning Grant 9120 Fund owes \$1,190 to the State which has been on the books for a number of years. This is apparently due to errors in requests since the grant was a cost reimbursement one. This amount should have been repaid and the fact that it hasn't indicates a weakness in controls.

Recommendation: The ANCHOR CREW had established procedures to ensure amounts used to purchase are reported in a timely manner.

42400-24 Accuracy of Monthly Reports

Finding: The Washburn Recovery CENTER receives funding from the State for its inpatient operations based on the number of beds they have filled each day, up to a maximum number of beds which is detailed in the contract. In order to receive the funding, a monthly report is prepared which shows the number of days each client is in the facility. We tested two reports prepared during the year, selected at random. For one of the reports tested, the number of days was calculated incorrectly for one client. For the other report, practically all of the clients' days were computed incorrectly. Because the Director had exceeded the maximum number of days for those reports, the errors did not affect the amount of funding received. However, it does indicate a weakness in controls and the potential for an error in amounts exists.

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

42401-24 Accuracy of Amounts Requested for Reimbursement

Finding: When testing the following requests for reimbursement, FWA 89/87 Fund for the period August 1 - August 31, 2001; FWA 89/87 Planning Grant Fund 08/00 for the period June 1 - June 30, 2000; and FWA Planning Grant 08/00 for the period September 1, 2000 - September 30, 2000, we were unable to agree some of the amounts requested for personnel costs to the amounts included in the labor distribution reports. The total amount questioned is only \$267; however, problems noted are indicative of a lack of an internal control system to ensure proper requests are prepared. A similar finding was reported in last year's audit.

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

42401-25 Period of Availability

Finding: Based on the grant information on file, the FWA Section 8 Planning Grant 89/87 was extended until December 31, 2000. For submission of the final reimbursement request, which was for the period October 1, 1999 - September 30, 2001, labor hours of 843 and advertising of 418 were incurred after the grant period and included in the request. In addition, the FWA 89/87 Planning Grant (00/81) ended June 30, 2001. 108 incurred costs after that date without receiving an extension from the grantor. When we questioned it, an extension was obtained. However, this should have been obtained before incurring expenditures.

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

Section III. Federal Award Findings and Questioned Costs

2001-03 Disadvantaged Business Enterprises (DBE)

Findings: As part of the Federal Transit Administration grant, each year LCV must set, as a goal, a percent of their expenditures that will be made to DBEs. They must then file quarterly reports that indicate the actual percentage met. In the current year, the required report (Report of DBE Awards and Commitments) was not filed in a timely manner. As of the date of our fieldwork, only the first quarterly report had been filed. By not filing the reports, as required, LCV is not calculating the percentage they are achieving to ensure that their goal is being met. In addition, we were unable to determine if the goal percentage was achieved.

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

2002-04 FTA Quarterly Reports

Findings: The quarterly FTA reports submitted by LCV are inaccurate. Most differences are cumulative from past years; however, the report filed on 12-03-0402-04 was incorrect. It did not agree to support, as filed. This is a current year difference.

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

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

SCHEDULE OF FISCAL YEAR FINDINGS
Year Ended October 31, 2001

Section 1. Internal Control and Compliance Material to the Financial Statements

Finding #2001-1 Cash Receipts

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

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

Finding #2001-2 Police Department Cash Collections

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

Current Status: The Police Department has worked with Accounting to institute appropriate policies and procedures for cash handling and deposit. The cash register has been re-configured to allow each cashier a tracking code. Registers are balanced daily by individual's receipts from the cashiers. Payments by mail are being logged and received by one individual and processed for deposit by another. The deposits have been increased to twice a week. Customers are receiving numbered cash register receipts which can be tracked and verified to the register's transaction detail report.

Finding #1999-1 Juvenile Detention Requests for Reimbursement

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

Current Status: This situation has been corrected and personnel have made the appropriate changes in work habits.

Finding #2000-1 Training Rehabilitation Program Point Allocation

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

Current Status: The LEO Housing Manager evaluates these points awarded for well maintained homes to confirm fair housing compliance. In addition, the Housing Manager is continuing to spot check applications for mathematical accuracy.

Finding #1994-3 Sioux Chase Golf Course

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

Current Status: Recreation and parks personnel are working closely with the golf course to correct on-going errors. At the end of the 2011 fiscal year, the annual over/short has been materially reduced. Daily balancing worksheets and procedures have been implemented to monitor and correct the cash overages and shortages which occur.

Finding #2000-1 Computer Applications - Utility Billing System (UBS)

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

Current Status: During the past year, extensive efforts have been made to involve end users in reports, accounting controls and procedures, and other issues related to billing and customer information. For example, Steering Committees have been formed with LEO and Accounting employees participating.

Finding #2000-2 Security Deposits

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

Current Status: During the past year, deposit refunds have occurred only within the guidelines set by ordinance and the initiation, billing and collection procedures and guidelines manual.

Finding #2000-3 Accounts Receivable Reports

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

Current Status: Research into the problem found that the summary and detail reports were run at different times which caused timing differences that produced figures that did not agree by cycle. The reports in question are working properly and are now being run correctly to avoid these problems.

Finding #1994-9 Municipal Accounts Payable Charges

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

Current Status: The employee responsible for reconciling these accounts has been made aware of the problem, and procedures have been implemented to ensure that this problem will not recur.

Finding #2008-18 First Time Depositor Deposits

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

Current Status: Deposits are made to the Accounting Division on a daily basis before 4:00 p.m. Checks are not being accepted after 3:00 p.m. on the last day of the month in order for the proper reports to be generated.

Finding #2008-12 Retainage Payable

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

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

Finding #2008-13 Bayview Area Center Reserve Fund (BACCF)

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

Current Status: BACCF personnel are now sending additional reports to aid in balancing. However, as of this date, information is not submitted timely to Accounting and there are still accounts which do not balance.

Section 11.

Internal Control and Compliance Material in Federal Awards

Finding #2004-19 Community Development Block Grant Disbursements

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

Current Status: Management has been advised that such expenditures are not allowable. Personnel have been instructed to contact SBA for clarification concerning allowable grant disbursements.

Finding #2001-14 Disadvantaged Business Enterprises (DBE) Goal

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

Current Status: In an effort to meet Lafayette Consolidated Government's DBE goal for 2001/2002, the following marketing techniques have been implemented:

1. Meetings with DBE and potential DBE regarding the Lafayette consolidated government's insurance requirements.
2. Breaking down Federal Transit contracts into smaller portions.
3. Implementing a Small and Emerging Business program to encourage small and disadvantaged business enterprises to become more involved in bidding Lafayette Consolidated Government's contracts, and
4. A tracking system for identifying new DBE has been integrated into Lafayette Consolidated Government's vendor application process.

Finding #2001-15 Requests For Reimbursement

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

Current Status: The Planning Division is aware of the problem of timely submittals of grant project invoices. The division offered the following status report:

The contract between LACOTE and MDT for the Comprehensive Land Use Plan has been approved by the FHWA and reimbursement has been received from LACOTE. This situation is an anomaly and should not happen again.

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

Section III. Management Letter

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

LAKEVIEW CITY-PARISH CONSOLIDATED GOVERNMENT
LAKEVIEW, LOUISIANA

SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL FUNDS
Year Ended October 31, 2003

<u>Federal Grantor/Pass-Through Agency/Program Title</u>	<u>CFR Number</u>	<u>Federal Assistance T.O. Number</u>	<u>Pass- Through Grantor's Number</u>
DIRECT PROGRAMS:			
U.S. Department of Housing and Urban Development -			
Community Development Block Grant:			
BUILDING COST	24.208	8-96-NC-20-0003	N/A
	24.208	8-97-NC-20-0003	N/A
	24.208	8-98-NC-20-0003	N/A
	24.208	8-99-NC-20-0003	N/A
	24.208	8-00-NC-20-0003	N/A
	24.208	8-01-NC-20-0003	N/A
 Housing Counseling Grant	 24.800	 8009888001	 N/A
 U.S.D.E. Investment Partnership Program			
	24.209	8-98-NC-20-0003	N/A
	24.209	8-99-NC-20-0003	N/A
	24.209	8-00-NC-20-0003	N/A
	24.209	8-01-NC-20-0003	N/A
 Emergency Shelter Grant			
	24.201	8-98-NC-20-0005	N/A
	24.201	8-99-NC-20-0004	N/A
	24.201	8-01-NC-20-0004	N/A
 U.S. Department of Transportation and Development -			
Federal Transit Formula Grants			
	20.507	LA-90-8149	N/A
	20.507	LA-90-8205	N/A
	20.507	LA-90-8180	N/A
	20.507	LA-91-8088	N/A
	20.507	LA-90-8138	N/A
	20.507	LA-90-8228	N/A

Current Year Expenditures	Amount Provided in Subscriptions
\$ 10,000	\$ -
10,000	-
10,000	-
200,100	10,000
1,000,000	110,000
<u>80,000</u>	<u>-</u>
\$ 1,290,100	\$ 120,000
\$ 129,870	\$ -
\$ 51,010	\$ -
101,000	-
51,000	-
<u>1,000</u>	<u>-</u>
\$ 100,010	\$ -
\$ 20,000	\$ 20,000
50,000	50,000
<u>0,000</u>	<u>0,000</u>
\$ 0,000	\$ 0,000
\$ 100,000	\$ -
100,000	-
5,000	-
80,000	-
100,000	-
<u>100,000</u>	<u>-</u>
\$ 1,001,000	\$ -

Grand Total

**LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA**

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

<u>Federal Grantor/Pass-Through Agency/Program Title</u>	<u>CPA Number</u>	<u>Federal Assistance I.D. Number</u>	<u>Pass- Through Grantor's Number</u>
DIRECT PROGRAMS (CONTINUED):			
U.S. Department of Justice -			
Community Oriented Policing Services	18,750	95-CR000007	N/A
	18,750	97-FR000040	N/A
Local Law Enforcement Block Grant			
	18,580	2000-LR-98-0808	N/A
	18,580	2000-LR-98-0804	N/A
Drug court initiative	-	99-LR-98-0007	N/A
PASS-THROUGH PROGRAMS:			
U.S. Department of Housing and Urban Development -			
Louisiana Department of Social Services:			
Emergency Shelter Grant	18,281	N/A	378-800889
	18,281	N/A	378-800824
	18,281	N/A	378-800900
U.S. Department of Labor -			
State Department of Labor:			
Job Training Partnership Act - Title 10A	27,280	N/A	88/89-41-280
Local Workforce Development Act -			
Adult Program	27,280	N/A	88/89/41/280-1-B
TOWK Activities	27,280	N/A	88/89/41/280-1-B
Dislocated Workers	27,280	N/A	88/89/41/280-1-B

Current Year Expenditures	Amount Provided to Subscriptions
\$ 179,897	\$ -
<u>22,292</u>	<u>-</u>
\$ 202,189	\$ -0-
\$ 184,762	\$ -
<u>6,318</u>	<u>-</u>
\$ 191,080	\$ -0-
\$ 219,813	\$ -0-
\$ 1,824	\$ 1,824
<u>68,813</u>	<u>68,813</u>
<u>88,282</u>	<u>88,282</u>
\$ 158,929	\$ 158,929
\$ 25,472	\$ -0-
\$ 428,882	\$ -0-
\$ 462,520	\$ -0-
\$ 278,966	\$ -0-

(continued)

SAFARETTE CITY-PRIER CONSOLIDATED GOVERNMENT
LAKEVIEW, ILLINOIS

SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL MONIES CONTINUED
Year Ended October 31, 2081

Federal Grantor/Pass-Through Account/Program Title	CPA Number	Federal Residence I. D. Number	Pass- Through Account's Number
PASS-THROUGH PROGRAMS (CONTINUED):			
U.S. Department of Labor -			
State Department of Education:			
JF08 - NoClass To Work	17,263	N/A	898-99
	17,263	N/A	898-99
U.S. Department of Transportation -			
Federal Highway Administration:			
Highway Planning and			
Construction			
	20,205	88-83 (8081)	736-28-8083
	20,205	8P-8031 (8084)	736-28-8088
	20,205	M-8188 (8815)	736-18-80
	20,205	888-80273480	744-28-8081
	20,205	PL-8033 (8295)	736-28-8025
	20,205	PL-8031 (8084)	736-28-8082
Federal Transit Administration:			
Metropolitan Planning Grants			
	20,808	88-88-2828	736-28-8028
	20,808	88-88-2827	736-28-8026
	20,808	88-88-2826	736-28-8021
	20,545	88-88-2810	736-28-8027
Louisiana Highway and Safety			
Commission -			
Alcohol Traffic Action			
Campaign			
	-	-	8108
U.S. Department of Justice -			
Louisiana Commission of Law			
Enforcement and Administration			
of Criminal Justice:			
Court Policy Collection	18,378	N/A	883-4-813
	18,378	N/A	883-4-813

Current Year Expenditures	Amount provided to Subsidiaries
\$ 100,294	\$ -
8,880	-
<u>\$ 109,174</u>	<u>\$ -</u>
\$ 870	\$ -
8,100	-
3,800	-
8,867	-
21,107	-
<u>104,844</u>	<u>-</u>
<u>\$ 105,714</u>	<u>\$ -</u>
\$ 22,100	\$ -
764	-
3,500	-
<u>26,364</u>	<u>-</u>
<u>\$ 26,364</u>	<u>\$ -</u>
\$ 28,500	\$ -
5,400	-
<u>\$ 33,900</u>	<u>\$ -</u>

(Cost (Benefit))

LAFALETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFALETTE, LOUISIANA

SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
Year ended October 31, 2001

<u>Federal Director/Pass-Through AGENCY/PROGRAM TITLE</u>	<u>CFDA Symbol</u>	<u>Federal Assistance L.E. Number</u>	<u>Pass- Through Director's Number</u>
PROGRAMS (CONTINUED):			
U.S. Department of Education - Louisiana Department of Education: Drug-Free Schools and Communities Act of 1989	84.188 84.188	N/A N/A	04020 070141
U.S. Department of Agriculture and Forestry - Louisiana Department of Education: National School Lunch Program	10.555	N/A	-
Federal Emergency Management Agency: Louisiana Department of Military Affairs	83.555	N/A	1300-00-1A

Current Year Expenditures	Amount Provided to Subrecipients
\$ 32,375	\$ -
<u>17,027</u>	<u>-</u>
<u>\$ 49,402</u>	<u>\$ -</u>
<u>\$ 38,331</u>	<u>\$ -</u>
<u>\$ 225,000</u>	<u>\$ -</u>
<u>\$ 1,078,814</u>	<u>\$ 378,725</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

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

Note 1. Basis of Presentation

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

Note 2. Relationship to General Purpose Financial Statements

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

City General Fund	\$ 454,034
Special Revenue Funds:	
Municipal Transit System Fund	488,088
Community Development Block Grant	3,768,474
Emergency Shelter Grant	265,888
Drug-Free Schools Grant	38,882
Housing Rehabilitation Program Grant	388,322
La Place DHS Creation Grant	5,967
Juvenile Detention Home Maintenance Fund	24,271
JYHS Incentive Grant Fund	28,470
P.E.M.A. Grant No. 736-26-0280	8,128
P.E.M.A. Hurricane Evacuation Grant No. 736-28-0020	474
P.E.M.A. Planning Grant No. 736-26-0020	21,321
P.T.A. Grant No. 736-28-0027	2,500
P.T.A. Planning Grant No. 736-28-0024	22,288
P.T.A. Planning Grant No. 736-28-0028	794
P.T.A. Planning Grant No. 736-28-0021	1,200
JYHS Welfare-to-Work 1999	382,974
Parish Transit Study	8,881
Drug Court COP Implementation Grant	188,811
P.E.M.A. Planning Grant No. 736-26-0020	124,818
Local Workforce Investment Act Grant	3,275,888
Capital Projects Funds:	
Sales Tax Capital Improvement Fund	828,270
Component Units:	
Criminal Court Fund	18,348
	<u>\$3,824,816</u>

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LAFAYETTE CITY-CADSWIN CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

COMMUNITY DEVELOPMENT BLOCK GRANT FUNDS
PROGRAM YEARS 1996, 1997, 1998, 1999, 2000 and 2001
(CDBG No. B-96-MC-22-0000, B-97-MC-22-0000, B-98-MC-22-0000;
B-99-MC-22-0000; B-00-MC-22-0000, and B-01-MC-22-0000)

STATEMENT OF SOURCE AND STATUS OF FUNDS
Inception to October 31, 2001

	Program		
	1996	1997	1998
Total Funds			
CDBG allocations	\$ 1,704,000	\$ 2,516,000	\$ 2,448,000
Other grants	-	16,000	9,000
Other income accrued	<u>3,388</u>	<u>22,282</u>	<u>26,888</u>
Total Funds	<u>\$ 1,707,388</u>	<u>\$ 2,554,282</u>	<u>\$ 2,483,888</u>
Funds down by grantee	\$ 1,716,463	\$ 2,464,463	\$ 2,467,502
Funds carried over per requested	8,000	3,970	9,127
Other grants	-	16,000	9,000
Program income	<u>-</u>	<u>-</u>	<u>16,822</u>
Total program expenditures	<u>\$ 1,716,463</u>	<u>\$ 2,464,463</u>	<u>\$ 2,467,502</u>
funds remaining to be expended	<u>\$ 10,925</u>	<u>\$ 10,819</u>	<u>\$ 11,662</u>
funds remaining to be down	<u>\$ 13,922</u>	<u>\$ 16,500</u>	<u>\$ 178,618</u>

<u>Year</u>			
<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>Total</u>
\$ 3,488,088	\$ 3,487,880	\$ 3,509,800	\$10,485,768
28,088	14,878	-	42,966
<u>31,813</u>	<u>43,582</u>	<u>37,871</u>	<u>113,266</u>
\$ 3,516,901	\$ 3,535,378	\$ 3,546,671	\$10,605,050
\$ 3,193,978	\$ 3,089,388	\$ -	\$10,001,379
109,808	112,982	99,099	321,889
38,088	14,878	-	52,966
<u>31,813</u>	<u>43,688</u>	<u>-</u>	<u>75,501</u>
\$ 3,248,000	\$ 3,263,355	\$ -	\$10,588,331
\$ 148,848	\$ 792,824	\$ 2,858,850	\$ 3,800,522
\$ 765,021	\$ 661,838	\$ 2,129,850	\$ 3,556,709

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAZYVITTE, LOUISIANA
COMMUNITY DEVELOPMENT BLOCK GRANT FUND
PROGRAM YEARS 1994, 1997, 1998, 1999, 2000 and 2001
(CDBG No. D-94-MC-22-0003; D-97-MC-22-0003; D-98-MC-22-0003;
D-99-MC-22-0003; D-00-MC-22-0003; and D-01-MC-22-0003)

STATEMENT OF PROGRAM COSTS
Inception to October 31, 2002

	Authorized Costs
Program year 1994:	
projects completed in prior years	\$ 768,000
code enforcement	78,244
urban redevelopment and housing	538,847
counseling services	168,801
external agency funding	<u>138,223</u>
	\$ 2,792,115
Program year 1997:	
projects completed in prior years	\$ 851,283
urban redevelopment and housing	581,808
external agency funding	<u>3,122,868</u>
	\$ 4,555,959
Program year 1998:	
projects completed in prior years	\$ 995,916
urban redevelopment and housing	485,893
external agency funding	<u>3,028,207</u>
	\$ 4,510,016
Program year 1999:	
projects completed in prior years	\$ 545,828
urban redevelopment and housing	826,127
external agency funding	887,293
program administration	<u>288,828</u>
	\$ 2,548,076

	Reconciliation		Remaining To Be Expended
	To 10/31/2008	Current Year	
\$ 968,289	\$ -	\$ 968,289	\$ -
88,891	7,183	78,289	-
813,828	3,883	838,888	8,289
168,881	369	188,270	1889
<u>179,878</u>	<u> </u>	<u>179,878</u>	<u>2,803</u>
\$ 2,308,282	\$ 10,824	\$ 2,319,106	\$ 10,813
\$ 883,281	\$ -	\$ 883,281	\$ -
517,848	8,878	641,823	65,283
<u>1,883,738</u>	<u>8,878</u>	<u>1,893,657</u>	<u>20,813</u>
\$ 2,472,838	\$ 10,787	\$ 2,483,625	\$ 68,201
\$ 888,818	\$ -	\$ 888,818	\$ -
427,281	18,808	446,881	20,808
<u>883,288</u>	<u> </u>	<u>882,288</u>	<u>121,863</u>
\$ 2,888,881	\$ 18,808	\$ 2,898,201	\$ 121,863
\$ 848,808	\$ -	\$ 848,808	\$ 131
778,838	24,883	803,818	21,813
488,838	288,818	778,837	187,838
<u>288,831</u>	<u>11</u>	<u>288,838</u>	<u> </u>
\$ 2,888,818	\$ 257,717	\$ 3,146,535	\$ 188,848

Total used

LAFFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFFAYETTE, LOUISIANA

COMMUNITY DEVELOPMENT BLOCK GRANT FUNDS

PROGRAM YEARS 1996, 1997, 1998, 1999, 2000 and 2001

CEMS No. B-92-MC-22-0003; B-97-MC-22-0005; B-98-MC-22-0003;
B-99-MC-22-0003; B-99-MC-22-0003; and B-01-MC-22-0000

STATEMENT OF PROGRAM COSTS (CONTINUED)

Receipts to October 31, 2003

	<u>Anticipated Costs</u>
Program year 1996:	
Code enforcement	\$ 158,000
Urban redevelopment and housing	913,473
Housing demolition	98,000
Counseling services	288,734
Historical agency funding	485,200
Economic development	130,070
Program administration	108,449
Contingencies	32,000
	<u>\$ 2,355,926</u>
Program year 2000:	
Code enforcement	\$ 138,400
Urban redevelopment and housing	935,750
Housing demolition	48,000
Counseling services	228,300
Historical agency funding	829,000
Economic development	108,300
Program administration	380,701
Contingencies	8,300
	<u>\$ 2,586,951</u>
	<u>\$4,942,877</u>

Revenues			Remaining To Be Expended
To 2021/22	Current Year	Total	
\$ 25,360	\$ 104,100	\$ 129,460	\$ 9,515
143,000	104,100	247,100	280,000
10,104	38,448	48,552	4,218
88,143	100,785	188,928	7,838
5,703	158,488	164,191	689,808
31,294	58,117	89,411	10,458
78,840	330,481	409,321	18,078
-	-	-	28,000
<u>\$ 351,018</u>	<u>\$ 1,488,828</u>	<u>\$ 1,839,846</u>	<u>\$ 751,628</u>
\$ -	\$ 21,261	\$ 21,261	\$ 128,243
-	23,897	23,897	602,622
-	-	-	48,088
-	24,073	24,073	198,568
-	-	-	819,588
-	8,848	8,848	188,788
-	29,724	29,724	288,084
-	-	-	8,128
<u>\$ -</u>	<u>\$ 88,126</u>	<u>\$ 88,126</u>	<u>\$ 2,458,823</u>
<u>\$ 8,713,822</u>	<u>\$ 1,576,954</u>	<u>\$ 10,290,776</u>	<u>\$ 3,658,326</u>

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OTHER SUPPLEMENTARY DATA

LAKECHARTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAKECHARTE, LOUISIANA

SUMMARY OF AD VALOREM TAX
ASSESSMENTS AND COLLECTIONS - CITY OF LAKECHARTE
Year Ended October 31, 2000

	<u>Total</u>	<u>General Fund</u>	<u>Restoration and Public Fund</u>
Total assessed valuation - 2000 roll -			
Original roll	\$580,890,869		
Additions to roll	7,290,879		
Deletions from roll	<u>(12,360,824)</u>		
Net roll	<u>\$575,820,924</u>		
Millage	<u>12.00 millie</u>	<u>10.00 millie</u>	<u>2.00 millie</u>
Taxes levied	\$ 7,481,363	\$ 5,385,657	\$ 2,095,706
Collection of prior year taxes	<u>20,823</u>	<u>21,278</u>	<u>9,545</u>
	\$ 7,460,540	\$ 5,406,935	\$ 2,105,251
Taxes collected	<u>3,422,853</u>	<u>2,352,461</u>	<u>1,070,392</u>
Taxes receivable - 2000 roll	\$ 47,281	\$ 48,369	\$ 8,322
Taxes receivable - prior years' rolls	<u>285,511</u>	<u>247,422</u>	<u>38,089</u>
Total taxes receivable, October 31, 2000	<u>\$ 332,792</u>	<u>\$ 295,791</u>	<u>\$ 46,411</u>
* General ad valorem tax	5.40 millie		
Street maintenance tax	1.00 millie		
Maintenance of public buildings tax	1.10 millie		
Maintenance and operation of fire and police departments	1.10 millie		

DEFINITIONS SECTION

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

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

Fiscal Year	General Government	Public Safety	Streets and Drainage	Tribes Development and Housing	Economic Development
1982	\$ 12,708,488	\$ 18,028,888	\$ 9,427,828	\$ 1,588,787	\$ 2,128,874
1983	12,867,580	17,871,788	8,738,674	1,488,881	2,181,788
1984	13,874,788	18,281,477	9,488,221	1,888,881	2,128,881
1985	14,118,288	18,488,887	11,228,818	1,828,812	1,488,787
1986	15,338,488	18,888,171	8,881,228	1,888,488	2,488,812
1987	17,888,588	22,878,487	9,588,888	2,128,488	2,488,488
1988	17,888,721	22,821,488	10,848,228	2,188,887	1,588,888
1989	21,888,288(2)	22,488,127	11,128,228	2,488,847	1,878,127
2000	20,847,757	21,828,812	10,588,812	1,588,828	1,421,850
2001	20,888,477	21,578,487	10,827,248	1,878,828	1,188,428

Notes:

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

(2) Includes \$20,888,242 of pension payments financed through the issuance of debt.

Table 1

<u>College -</u> <u>Expenditure</u>	<u>Public</u> <u>Transportation</u>	<u>Debt</u> <u>Service</u>	<u>Other</u>	<u>Total</u>
\$ 3,579,884	\$ 1,774,350	\$26,209,489	\$ 3,389,380	\$ 73,448,320
3,489,380	1,879,795	27,288,384	3,689,316	73,448,685
3,829,820	2,813,062	27,633,841	4,323,949	78,499,598
8,949,742	2,219,787	27,613,488	3,652,842	88,358,676
8,649,214	2,268,828	27,489,519	3,899,386	77,898,654
8,848,849	2,334,333	28,897,886	3,781,234	83,868,357
28,328,658	2,979,928	28,817,327	2,170,348	98,068,882
28,976,828	2,132,484	29,269,889	5,258,853	104,821,263
21,234,888	2,108,788	28,282,284	3,714,907	108,132,378
21,886,868	2,127,645	28,828,418	3,658,843	107,998,923

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
DEPARTMENTS, LOUISIANA

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

Year	Taxes	Licenses and Fees (2)	Other Governmental
1992	\$ 46,518,043	\$ 3,608,487	\$13,157,389
1993	48,518,044	3,598,375	9,643,581
1994	51,047,732	3,419,042	13,059,746
1995	57,387,549	3,813,133	13,787,886
1996	60,988,333	4,572,381	18,437,248
1997	66,915,382	4,768,094	13,338,489
1998	73,108,038	5,108,758	13,958,000
1999	72,233,800	3,888,004	14,428,987
2000	77,189,148	3,888,176	13,369,008
2001	79,064,782	3,793,000	18,063,593

Notes:

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

<u>Charges for Services</u>	<u>Fines and Forfeitures</u>	<u>In Lieu of Taxes</u>	<u>Millennium</u>	<u>Total</u>
\$ 8,382,848	\$ 873,447	\$ 9,826,850	\$ 4,079,357	\$ 24,162,502
9,588,179	3,963,349	10,488,885	4,688,348	29,728,661
9,233,833	2,278,368	9,832,813	4,938,842	26,283,856
9,485,483	3,183,984	10,326,857	5,785,338	28,781,662
9,393,538	3,158,417	11,812,834	4,238,874	28,593,663
9,858,343	3,237,281	10,398,878	4,380,344	27,874,846
10,887,484	5,343,886	9,893,888	5,757,338	31,882,496
8,896,768	3,434,394	14,138,874	4,747,568	21,217,604
9,323,738	3,388,333	14,838,823	4,488,884	22,039,778
9,244,738	3,414,888	14,208,888	7,828,248	24,706,762

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
 LAKECHARTE, LOUISIANA

GENERAL GOVERNMENTAL TAX REVENUES BY SOURCE
 Last Ten Fiscal Years

Fiscal Year	All Valuable Items		Interest and Penalty	Franchise Taxes
	City	Parish		
1982	\$6,873,004	\$8,625,323	\$ 42,857	\$ 837,524
1983	5,174,400	9,082,321	84,708	954,000
1984	5,874,416	8,158,186	43,750	868,433
1985	5,178,817	8,782,000	82,848	818,108
1986	5,847,238	10,231,623	41,567	1,266,266
1987	6,058,050	10,589,200	51,337	1,237,000
1988	6,838,838	12,438,688	47,172	1,812,382
1989	7,638,338	13,138,483	88,885	1,856,885
1990	7,944,752	14,421,223	72,053	1,899,159
1991	7,437,853	14,548,761	68,887	1,888,588

TABLE 28

Fire Insurance Receipts	Sales Taxes			Total
	City 1962 Sales Tax	City 1966 Sales Tax	Parish Sales Tax	
\$ 227,380	\$13,466,980	\$13,488,742	\$2,482,831	\$48,528,653
283,818	18,675,788	18,549,677	3,765,870	48,315,644
262,500	18,687,870	18,028,687	3,288,848	48,387,512
296,890	19,481,314	17,831,524	3,581,158	50,389,549
277,118	21,004,050	18,799,683	3,238,208	49,386,613
288,708	22,128,514	20,788,348	4,286,144	49,115,382
312,818	24,841,764	22,488,788	5,281,843	52,388,598
233,782	28,229,200	22,678,138	4,378,280	55,238,693
388,183	21,788,734	22,288,223	4,788,614	52,388,148
268,224	26,128,240	22,548,248	5,858,224	54,666,698

LAFALETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFALETTE, LOUISIANA

PROPERTY TAX LEVIES AND COLLECTIONS
Last Ten Fiscal Years

City of Lafayette:

<u>Fiscal Year</u>	<u>Total Tax Levy</u>	<u>Current Tax Collections</u>	<u>Percent of Current Taxes Collected</u>
1992	\$ 5,075,497	\$ 5,016,469	98.85
1993	5,175,389	5,138,739	99.31
1994	5,500,300	5,438,883	98.90
1995	5,760,380	5,718,650	99.27
1996	5,998,854	5,938,469	99.00
1997	6,241,261	6,200,897	99.19
1998	6,833,832	6,688,489	97.89
1999	7,366,813	7,088,917	97.46
2000	7,389,763	7,281,777	98.54
2001	7,481,343	7,424,800	99.24

TABLE 3

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
\$ 84,834	\$ 8,873,264	9.56%	\$ 214,744	2.42%
71,936	8,808,451	8.05%	815,432	9.26%
28,551	8,474,438	0.34%	243,378	0.29%
83,323	8,778,822	0.95%	228,712	0.26%
32,671	8,867,248	0.37%	268,545	0.30%
68,329	8,264,378	0.83%	228,428	0.28%
23,358	8,438,827	0.28%	261,028	0.31%
27,825	7,328,448	0.38%	242,569	0.33%
89,376	7,344,562	1.22%	298,314	0.41%
33,883	7,437,852	0.46%	243,888	0.33%

(cont. next)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

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

Lafayette Parish (Dollars in Thousands):

Fiscal Year	Total Tax Levy	Current Tax Collections	Percent of Current Taxes Collected	Delinquent Tax Collections	Total Tax Collections
1990	\$ 8,734	\$ 8,438	96.62	\$ 296	\$ 8,734
1991	9,108	8,804	96.76	304	9,108
1992	9,334	9,107	97.67	227	9,334
1993	9,493	9,368	97.74	125	9,493
1994	10,343	10,089	97.55	254	10,343
1995	10,704	10,473	97.79	231	10,704
1996	12,560	12,372	98.47	188	12,560
1997	13,448	13,170	97.93	278	13,448
2008	14,248	14,028	98.49	220	14,248
2009	14,761	14,455	97.93	306	14,761

Notes:

(1) Includes unpaid taxes from prior years.

Table 3
Continued

<u>Ratio of</u> <u>Total Tax</u> <u>Collections</u> <u>to Total</u> <u>Tax Levy</u>	<u>Outstanding</u> <u>Delinquent</u> <u>Taxes (\$)</u>	<u>Ratio of</u> <u>Delinquent</u> <u>Taxes to</u> <u>Total</u> <u>Tax Levy</u>
98.64	\$ 2,389	18.80
98.43	2,540	18.95
98.78	2,563	17.80
98.70	2,788	18.32
98.39	2,812	18.38
100.73	2,798	18.70
98.68	2,888	18.33
98.63	2,382	18.68
100.31	2,028	16.25
98.38	2,288	18.87

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LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

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

City of Lafayette:

<u>Fiscal Year</u>	<u>Assessed Value (2)</u>	<u>Estimated Actual Value</u>	<u>Ratio of Assessed to Estimated Actual Value</u>
1992	\$ 295,354	N/A	N/A
1993	322,389	N/A	N/A
1994	353,259	N/A	N/A
1995	379,333	N/A	N/A
1996	389,879	N/A	N/A
1997	471,790	N/A	N/A
1998	523,734	N/A	N/A
1999	542,880	N/A	N/A
2000	552,880	N/A	N/A
2001	584,823	N/A	N/A

(continued)

**LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA**

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

Lafayette Parish:

Fiscal Year	Real Property		Personal Property		Exemptions Real Property
	Assessed Value	Estimated Real Value (2)	Assessed Value	Estimated Real Value (2)	
1990	\$ 303,329	\$ 3,733,824	\$ 130,889	\$ 885,333	\$ 154,331
1991	349,088	3,750,890	148,331	934,207	143,335
1992	348,448	3,734,173	154,354	1,026,347	179,328
1993	394,375	3,863,360	165,882	1,205,888	173,347
1994	452,442	3,384,108	188,884	1,237,393	208,387
1995	473,348	3,483,843	245,823	1,770,813	314,488
1996	499,686	3,435,397	328,387	1,588,714	323,353
1997	508,333	4,005,794	388,883	1,783,383	313,334
2000	584,882	4,340,848	348,883	1,778,334	248,843
2001	678,535	5,378,333	375,343	1,845,845	268,535

NOTES:

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

	TOTAL		RATIO of TOTAL Assessed Value to Total Estimated Real Estate
	Assessed Value	Estimated Real Value (2)	
0	296,794	3,483,257	8.52
	300,856	3,484,823	8.35
	304,406	3,482,566	8.53
	302,510	3,571,840	8.47
	421,879	4,423,389	9.53
	626,313	6,363,876	9.84
	805,839	8,224,503	9.68
	1,061,232	10,784,136	10.00
	1,081,244	10,321,174	9.58
	1,081,263	11,323,376	10.46

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

PROPERTY TAX RATES
OVER \$1,000 OF ASSESSED VALUE
DIRECT AND OVERLAPPING DEDEMENTS
Last Two Fiscal Years

Fiscal Year	Lafayette City-Parish City of Lafayette		
	Operating Millage	Data Service Millage	Total City Millage
1992	13.67	5.73	19.40
1993	13.67	4.89	18.56
1994	13.67	4.59	18.26
1995	13.67	4.35	18.02
1996	9.50	3.75	13.25
1997	9.55	3.39	12.94
1998	9.55	3.28	12.83
1999	13.21	-0-	13.21
2000	13.21	-0-	13.21
2001	13.81	-0-	13.81

<u>Consolidated Government</u>			<u>Lafayette Parish School Board</u>				
<u>Lafayette Parish</u>							
<u>Operating</u>	<u>Debt</u>	<u>Total</u>	<u>Operating</u>	<u>Debt</u>	<u>Total</u>	<u>Other</u>	<u>Total</u>
<u>Millage</u>	<u>Service</u>	<u>Parish</u>	<u>Millage</u>	<u>Service</u>	<u>School</u>		
	<u>Millage</u>	<u>Millage</u>		<u>Millage</u>	<u>Board</u>		
					<u>Millage</u>		
26-26	4.80	22.25	21.25	2.25	24.40	20.20	121.26
26-24	4.80	22.26	21.26	2.83	24.09	20.20	122.28
25-24	3.80	22.26	22.26	2.80	25.05	20.20	121.25
25-24	2.80	22.26	22.26	2.60	25.25	20.20	122.26
21-25	2.28	24.88	22.28	2.22	25.28	24.20	122.28
22-26	4.62	24.75	22.28	2.20	25.65	24.20	122.22
22-22	2.22	24.75	22.26	1.40	25.26	24.20	122.22
22-26	2.80	24.75	22.28	0.80	24.48	24.20	122.22
22-21	2.48	25.42	22.24	0.80	24.24	22.21	122.42
12-22	2.24	22.24	22.24	0.80	24.24	22.21	122.22

LAZARETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAZARETTE, LOUISIANA

PRINCIPAL TAXPAYERS - LAZARETTE PARISH
October 31, 2000

<u>Taxpayer</u>	<u>Type of business</u>	<u>2000 Assessed value</u>	<u>Percentage of Total Assessed valuation</u>
Bell South and Subsidiaries	Communications	\$ 28,500,048	2.80
Wal-Mart/Gen's	Retail sales	8,217,068	0.81
Southwest Louisiana Electric	Utilities	7,504,858	0.75
Boalder Holdings	Manufacturing	7,500,738	0.74
Bank One Louisiana BA	Financial services	6,130,334	0.60
Ataca Energy Corporation	Utilities	5,320,800	0.53
Columbia Hospitals	Medical	5,030,838	0.50
Therata Bank	Financial services	4,861,900	0.48
AMERSON'S, INC.	Retail sales	4,787,500	0.47
Louis HOME CARE Centers	Retail sales	4,621,318	0.46
		<u>\$ 81,888,374</u>	<u>8.12</u>

SLAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAKEVIEW, LOUISIANA

SPECIAL AGREEMENT ROLLBACK AND COLLECTIONS
Last Two Fiscal Years

<u>Fiscal Year</u>	<u>Special Assessment Billings (1)</u>	<u>Special Assessments Collected</u>
1990	\$ 990,910	\$ 515,390
1991	871,135	390,648
1992	657,895	357,414
1993	348,839	206,804
1994	270,330	86,807
1995	160,818	73,519
1996	110,697	45,458
1997	80,811	36,811
1998	51,543	27,238
1999	24,000	21,524

Notes:

- (1) Includes assessments due currently and deferred.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

COMPUTATION OF LEGAL DEBT MARGIN
October 31, 2001

City of Lafayette:

Net assessed value		<u>\$222,121,000</u>
Debt limit - 12 percent of total assessed value		\$ 26,654,520
Amount of debt applicable to debt limit:		
Total general obligation debt (including unamortized, accrued interest and special assessments)	\$ -	
Less:		
Amount in debt service funds available for payment of principal	_____	
Total amount of debt applicable to debt limit		_____
Legal debt margin		<u>\$ 26,654,520</u>

Lafayette Parish:

Total assessed values before exemptions and less public service		<u>\$222,272,000</u>
Debt limit - 10 percent of total assessed values		\$ 22,227,200
Amount of debt applicable to debt limit:		
Total general obligation debt	\$ 3,142,500	
Less:		
Amount in debt service funds available for payment of principal	_____ (\$21,300)	
Total amount of debt applicable to debt limit		_____ 22,227,200
Legal debt margin		<u>\$ 22,227,200</u>

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LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

RATIO OF NET GENERAL BONDING DEBT
TO ASSESSED VALUE AND NET BONDING DEBT PER CAPITA
LAST TWO FISCAL YEARS

City of Lafayette

<u>Fiscal Year</u>	<u>Population</u>	<u>Assessed Value (1) (in thousands)</u>	<u>Debt Borrowed (in \$)</u>
1982	180,567 (4)	8,295,680	\$ 128,883,808
1983	182,867 (5)	8,323,388	183,818,808
1984	186,828 (4)	8,523,208	188,437,808
1985	188,438 (4)	8,718,388	182,388,808
1986	190,017 (5)	8,888,878	188,888,808
1987	192,008 (4)	9,118,788	188,388,808
1988	193,788 (4)	9,388,388	198,878,808
1989	198,138 (4)	9,688,888	208,388,808
2008	198,387 (4)	9,888,888	218,178,888 (7)
2009	198,381 (4)	9,888,888	208,008,888 (7)

<u>Debt Service Ratio Availability</u>	<u>Net Borrowed Debt</u>	<u>Ratio of Net Borrowed Total Co- Assessed Value</u>	<u>Net Borrowed Debt Per Capita</u>
\$ 17,443,564	\$133,000,000	.0801	\$ 3,220.73
18,048,074	134,778,320	.0808	3,250.54
18,728,380	135,708,410	.0812	3,279.32
19,138,802	136,008,160	.0815	3,284.82
19,327,005	136,188,070	.0816	3,286.87
19,378,332	141,078,420	.0844	3,367.39
19,388,443	149,008,327	.0855	3,400.22
19,394,730	158,000,202	.0879	3,730.88
19,400,713	168,000,207	.0893	3,841.84
19,514,320	223,500,421	.1045	5,081.60

Cont. Lines 2

Table 9
(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

RATIO OF NET GENERAL BONDED DEBT
TO ASSESSED VALUE AND NET BONDED DEBT PER CAPITA (CONTINUED)
Last Ten Fiscal Years

Lafayette Parish:

Fiscal Year	Population (4)	Assessed Value (1) (2)	Gross Bonded Debt (3)	Debt Service Available	Net Bonded Debt	Ratio of Debt to Assessed Value	Net Bonded Debt per Capita
1983	178,188	\$298,784	\$14,848,000	\$3,376,728	\$14,163,378	.0473	\$78.33
1983	179,199	305,885	15,238,000	2,333,724	12,904,376	.0425	72.00
1984	178,391	324,488	13,908,000	1,886,476	12,021,524	.0372	68.00
1985	178,385	342,500	12,948,000	1,327,221	11,120,779	.0324	62.00
1986	188,322	431,838	10,038,000	887,483	9,150,517	.0212	48.36
1987	188,342	528,822	8,978,000	388,425	8,789,575	.0165	45.57
1988	184,221	565,822	10,988,000	281,282	9,706,718	.0174	52.00
1989	187,081	638,333	8,238,000	388,880	7,749,120	.0122	41.00
1990	198,582	581,844	7,248,000	428,245	6,819,755	.0117	34.00
1991	198,858	685,763	4,758,000	448,483	4,309,517	.0063	21.00

Notes:

- (1) Assessed Value as set after adjustments
- (2) Includes Sales Tax Revenue, Public Improvement and Certification of Indebtedness General Obligation bonds
- (3) U. S. Census
- (4) Estimate - Louisiana Tech survey, College of Administration and Business, Research Division
- (5) Estimate - Lafayette Arroyo Planning Commission/Lafayette City-Parish Consolidated Government Planning Division
- (6) Does not include public service
- (7) Sales Tax Revenue Bonds only

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LAFFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFFAYETTE, LOUISIANA

Ratio of Annual Debt Service Expenditures for
General Bonded Debt to Total General Expenditures
Last Ten Fiscal Years

Fiscal Year	Principal	Interest	Payments To Maturities
1983	\$ 4,878,043	\$ 11,782,078	\$ -0-
1984	5,441,485	9,973,650	1,648,377
1985	6,034,485	9,798,451	1,421,860
1986	6,689,485	9,234,787	-0-
1987	6,469,485	8,869,888	-0-
1988	9,078,485	8,888,685	-0-
1989	16,043,485	9,328,539	138,461
1990	16,778,535	16,361,765	-0-
2000	13,478,535	13,038,870	-0-
2001	13,382,535	13,099,388	-0-

Notes:

- (1) Total Debt Service includes general obligation bonds and certification of indebtedness (including sales tax and special assessment bonds).
- (2) Includes General, Special Revenue, and Debt Service Funds.
- (3) Includes \$21,588,541 of premium payments financed through the issuance of debt.

Total Retail _Revenue_ \$M	Total General Ex- penditures \$M	Ratio of Total Revenue to Total General Expenditures
114,781,116	\$ 75,445,318	15.09
17,465,893	71,444,606	24.43
17,253,508	76,897,598	22.06
17,328,363	85,254,478	24.90
17,395,098	77,895,014	22.33
17,987,813	83,898,307	23.45
18,811,394	85,848,882	23.42
21,882,563	104,413,242 (1)	18.07
24,594,485	106,813,170	23.03
24,892,743	107,818,923	23.05

LAFALETTE CITY-PARISH CONSOLIDATED GOVERNMENT
 LAFALETTE, LOUISIANA

COMPARISON OF DIRECT AND OVERLAPPING BOND
 DATES 11, 2000

<u>Classification</u>	General obligation DEBT outstanding	Lafayette Parish Government	
		<u>Percent</u>	<u>Share of Total</u>
Governmental Unit:			
Lafayette Parish Government	\$ 5,119,000	100.00%	\$ 5,119,000
Other Governmental Agencies:			
Consolidated School District No. 1	4,188,000	100.00%	4,188,000
Bayou Vermilion District	2,630,000	100.00%	2,630,000
Lafayette Economic Development Authority	1,483,000	100.00%	1,483,000
	<u>\$13,400,000</u>		<u>\$13,400,000</u>

<u>PERCENT</u>	<u>City of Lafayette</u> <u>Share of</u> <u>2004</u>
50.00%	\$ 3,812,000
50.00%	0,000,000
50.00%	1,547,000
50.00%	<u>503,110</u>
	<u>\$ 7,862,110</u>

LAFAYETTE CITY-PRAIRIE CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

REVENUE BOND COVERAGE
ELECTRIC, WATER AND GARBAGE BONDS
LAST TEN FISCAL YEARS

<u>Fiscal Year</u>	<u>Gross Revenue</u>	<u>Direct Operating Expenses *</u>
1990	\$ 137,683,876	\$ 99,365,363
1991	132,558,670	100,228,945
1992	128,483,768	100,161,268
1993	128,070,487	98,375,917
1994	128,524,977	100,166,770
1995	126,821,881	100,488,743
1996	128,880,888	100,488,328
1997	140,070,868	113,428,154
1998	126,888,370	113,428,868
1999	148,823,318	148,823,378

* Excludes depreciation and amortization.

Net Revenue Available For Debt Service	Debt Service Requirements			Coverage
	Principal	Interest	Total	
\$ 21,843,676	\$ 4,328,000	\$ 4,087,000	\$ 8,415,000	2.60
21,404,685	4,328,000	3,934,700	8,262,700	2.59
24,843,321	5,270,000	3,404,000	8,674,000	2.86
26,893,570	5,480,000	3,198,600	8,678,600	3.09
24,268,887	5,480,000	3,878,870	9,358,870	2.58
25,158,249	5,795,000	3,787,800	9,582,800	2.62
22,406,761	4,780,000	3,946,000	8,726,000	2.57
22,438,986	4,810,000	3,247,800	8,057,800	2.79
23,278,482	5,850,000	3,333,475	9,183,475	2.54
22,897,877	5,270,000	322,932	5,592,932	4.09

LAfAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAfAYETTE, LOUISIANA

DEMOGRAPHIC STATISTICS
Last Ten Fiscal Years

Fiscal Year	City of Lafayette			
	Estimated Population	Per Capita Income (1)	Median Age (2)	Unemployment Rate (3)
1990	182,867 (4)	N/A	28.7	8.3
1989	182,867 (4)	N/A	N/A	7.3
1988	186,829 (5)	N/A	N/A	5.0
1987	188,829 (6)	N/A	N/A	8.2
1986	192,817 (7)	N/A	N/A	6.3
1985	192,816 (8)	N/A	N/A	6.0
1984	193,788 (9)	N/A	N/A	6.8
1983	198,138 (10)	N/A	N/A	4.7
1982	199,257 (11)	N/A	N/A	6.8
1981	198,281 (12)	N/A	N/A	4.3

Notes:

- 1) U. S. Department of Commerce, Bureau of Economic Analysis
- 2) Lafayette Economic Development Authority
- 3) Lafayette Parish School Board
- 4) Louisiana Department of Labor
- 5) Louisiana Tech survey
- 6) Estimated as July 1, 1989 by Lafayette Area-wide Planning Commission
- 7) Estimated as July 1, 1989 by Lafayette City-Parish Consolidated Government Planning Division
- 8) Current dollars

Estimated Population	Economic Profile			Public Schools (K-12)	
	Estimated Per Capita Income (K)	Median Age (Y)	Unemployment Rate (K)	Average Daily Enrollment	Attendance
178,185(5)	15,489	39.9	5.0	30,041	28,440
172,382(4)	15,720	39.6	5.4	30,456	28,238
176,391(5)	18,488	39.6	5.6	30,381	28,691
178,385(5)	18,150	39.6	5.3	30,080	28,204
188,322(5)	18,378	39.6	6.0	30,488	28,001
180,383(5)	20,081	39.6	6.0	30,268	28,589
188,521(5)	20,078	39.6	6.2	30,475	28,007
183,081(5)	23,780	39.6	6.0	30,350	28,761
198,583(5)	28,080	39.6	5.7	29,050	28,185
198,858(5)	28,878	39.6	5.8	29,278	28,278

LAFALETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFALETTE, LOUISIANA

PROPERTY VALUE AND CONSTRUCTION
Last Ten Fiscal Years

Fiscal Year	Commercial Construction	
	Number of Parcels	\$ (000's) Value
1992(2)	43	\$ 14,000
1993(3)	44	21,182
1994(4)	46	30,868
1995(5)	55	45,999
1996(6)	70	52,518
1997(7)	88	64,836
1998(8)	124	88,817
1999(9)	72	68,600
2000(10)	158	74,700
2001(11)	88	74,442

Source:

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

Residential Construction	
Number of Permits	\$ (000's) Reven.
562	\$ 34,378
353	48,184
387	47,078
358	47,634
834	84,358
753	88,738
737	93,268
824	93,988
838	93,934
823	78,078

LAKEVIEW CITY-PARISH CONSOLIDATED GOVERNMENT
 REPORTS, LOUISIANA

MISCELLANEOUS STATISTICS
 October 31, 2000

Date of incorporation	1890
Form of government	Mayor/President - Council
Number of employees (including police and fire)	1,438
Area in square miles	277
Lakeview City-Parish Consolidated Government Facilities and Services:	
Miles of streets	3,033
Miles of drainage systems	958
Number of bridges	284
Number of street lights	15,299
Culture and Recreation:	
Community centers	19
Parks	28
Park acreage	1,500
Golf courses	3
Swimming pools	4
Tennis courts	56
Ballfields	282
Library:	
Locations	9
Books in collection	288,880
Number of reference inquiries	187,570
Fire protection:	
Number of stations	19
Number of volunteer fire departments	7
Number of personnel and officers	382
Number of calls answered	7,421
Number of inspections conducted	3,285
Police protection:	
Number of stations	1
Number of personnel and officers	279
Number of patrol units	279
Number of law violations:	
Municipal crimes	8,328
Traffic violations	21,270
Parking violations	16,136
Electric system:	
Miles of transmission lines	28
Miles of distribution lines	943
Number of meters in service	24,258
Daily average consumption in kilowatts hours	4,758,258
Maximum capacity of plant in kilowatts	300,000

(continued)

Table 15
(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

MISCELLANEOUS STATISTICS (CONTINUED)
October 31, 2001

Sewerage system:	
Miles of sanitary sewers	451
Number of treatment plants	4
Number of service connections	28,514
Daily average treatment in gallons	14,648,000
Maximum daily capacity of treatment plant in gallons	18,500,000
Water system:	
Miles of water mains	308
Number of service connections	48,434
Number of fire hydrants	8,541
Daily average consumption in gallons	20,800,000
Maximum daily capacity of plant in gallons	65,500,000



ACCOUNTING DIVISION

TEL: 202-274-8225
150 W UNIVERSITY AVENUE
P.O. BOX 40110
LAFAYETTE, LOUISIANA 70502

April 22, 2003

United States Department of Housing and Urban Development

The Lafayette Consolidated Government respectfully submits the following corrective action plan for the year ended October 31, 2001.

Name and address of independent public accounting firm:

Bousard, Picher, Lewis and Strawn, L.L.P.
Certified Public Accountants
P.O. Box 81400
Lafayette La. 70508-1400

Audit Period: November 1, 2000 until October 31, 2001

The findings from the 2001 schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

#0001-1 Accounts Payable – Municipal Charges

When garbage bills are sent to customers, the receivable and a corresponding payable are recorded in the Utility Fund. After some time, the Environmental Services Fund records the receivable and the related revenue. As bills are paid, the receivable in the Utility Fund is reduced, and when the collected funds are transferred to the Environmental Services Fund, the accounts payable in the Utility Fund is reduced. Accounts receivable in the Environmental Services Fund is reduced at the point of transfer. Therefore, at any given time, accounts payable in the Utility Fund and accounts receivable in the Environmental Services Fund should agree. Again this year they did not. The difference at October 31, 2001 was \$15,001, an increase over last year's difference of \$10,981. In addition, accounts payable and the corresponding receivable in the Utility Fund were out of balance at year end by \$1,950,028.

Corrective Action Plan:

A change was made in the procedure for recording the accounts payable and receivable. However, an error caused some of the entries to be doublet, and resulted in the \$1,950,028 out of balance amount. This mistake was identified before the end of the audit. Personnel will balance all involved accounts on a monthly basis, and this finding is not expected to re-occur.

82801-2 Security Deposits

During the year, the security deposit/cash in the Utility Fund was not reconciled to its amount in the consolidated cash account on a monthly basis. When the accounts were reconciled at year end, there was a difference between the two of \$29,385 that could not be explained. In addition, the security deposit liability account was not reconciled to the subsidiary ledger on a monthly basis, nor was it reconciled at year end. Once adjustments were made for errors identified when reconciling the cash accounts, the difference between the general ledger and subsidiary ledger was reduced to \$46,714. The amount reported on interest payable for security deposits was approximately \$17,000 at year end. We could not obtain support for this amount. LCG personnel stated that the balance at year end should have been close to zero, so effort had been made to adjust the balance to actual.

Corrective Action Plan:

This finding has been discussed fully with the appropriate personnel. Procedures changes have been made to ensure that monthly reconciliations to the consolidated cash, the liability account, and the subsidiary ledger are done. The reports and accounting for security deposits will be reviewed for cash, the liability account, and the interest payable. Some adjustments will have to be made in the general reports to facilitate reconciling each month. For example, a report will be needed to separate the principal and interest portions of the deposit liability. Technical assistance will be obtained to develop the reports necessary to improve the accounting for security deposits.

82801-3 Utility Fund Accounts Receivable

The Utility Fund accounts receivable subsidiary ledger (i.e., cycle report) is not being reconciled to the general ledger account balance on a monthly basis. Although an attempt is made each month to reconcile, all information necessary to reconcile the account is not obtained and therefore, the reconciliation process stays short of accomplishing its objective. At year end the reconciliation was prepared and there was an unexplained difference.

Corrective Action plan:

The differences between the subsidiary ledger and the general ledger are due in part to a cumulative effect of prior year differences. The reconciliation is being reviewed and errors identified will be corrected. Additional reports required for monthly reconciliations will be requested. Some adjustments will have to be made to these reports to facilitate a smoother reconciliation process. Technical assistance will be obtained to make these adjustments.

82801-4 Cash Receipts

A test of 25 Utility Fund cash receipts was performed and for one date tested, the monthly recap did not agree to the CIS reports. This was the result of a payment cancellation that was shown on the core receipts report and not reflected on the monthly recap. The cancellation should have been subtracted from the monthly recap.

Corrective Action Plan:

The Receipts fund is balanced daily to the bank. Any discrepancies between the CORE cash receipts reports and the CIS cash receipts reports should be reconciled. Staff has been instructed to insure that any adjustments or payments cancellations are reflected on both reports. This finding is not expected to recur.

#2001-5 Timeliness of Billings to Other Entities

The majority of the operations of the DPH Drug Court OJP Implementation Grant (1056-907) are funded by a federal grant and drug court administration fees. The remainder is funded equally by the City General Fund and the 15th Judicial District Judges. At the end of last year, an amount of \$16,787 was due from the 15th Judicial District Judges for their share of the operations. As of the date of fieldwork, they had not been billed. The receivable at the end of this year was \$28,764. Based on this, there exists a weakness in the internal control system that ensures bills are sent out on a timely basis.

Corrective Action Plan:

The Drug Court Coordinator and the assigned LOG Grant Accountant will work together to ensure that all bills to external entities are filed in a timely manner in order to comply with the policies and procedures of LCOG. A meeting has been scheduled for Tuesday, April 20, 2002 between Drug Court and Accounting to review the problem and ensure that it does not happen again.

#2001-6 Transfer of Prior Year Expenditures

Two instances were noted where prior year expenditures were transferred from one fund to another in the current year. In one of the instances, the support specifically stated that the expenditures had been properly recorded last year and the transfer was taking place in order to close the fund. In the other instance, we could not determine the reason for the transfer. Because neither transfer was correcting an error, the current year activity for the funds involved was restated.

Corrective Action Plan:

Both journal vouchers referred to were done in error. Accounting personnel will be more cognizant of transfer balances with entries and between funds.

#2001-7 Accounts Receivable for Grass Cutting

Accounts receivable for grass cutting in the Environmental Services Fund was understated by \$13,180 at year end due to the omission of some of the invoices outstanding. These were omitted because Payers not added to the tax roll. The receivable was recorded based on the amount added to the tax roll.

Corrective Action Plan:

The omitted invoices represent amounts due from various national companies for grass cutting and maintenance of the rail beds and right-of-ways. These invoices have been recorded in the proper accounts receivable. Both Accounting personnel and Customer Service personnel are knowledgeable of the invoices, and Accounting will monitor and reconcile the general ledger accordingly.

#2001-8 General Ledger Monitoring

A small balance exists in an accounts receivable account in the Payroll Fund. This balance, which originated in fiscal year 1999, was recorded in error and should have been corrected by now. This is the second year it has gone uncorrected. In addition, a receivable exists in the Criminal Court Fund for an amount that may not be collectible. No effort was made during the current year to collect the balance or write it off, if it is determined uncollectible. These problems are a result of the general ledger not being monitored on a regular basis to identify problem areas.

Corrective Action Plan:

The needed correction to the account receivable in the Payroll fund has been done. The receivable in Criminal Court Fund is being reassessed to determine the collectability of the account. On-going monitoring of the general ledger has been discussed with Accounting personnel. Personnel assigned to specific funds will review general ledger accounts on a monthly basis and Accounting management will follow through with a quarterly review as well.

#2001-9 Retainage Payable

Retainage payable recorded in the general ledger is not being reconciled to the contract and billing data on a regular basis. In addition, at year end, the amount recorded could not be reconciled to the information provided by the purchasing department for the State Tax Capital Improvements Fund.

Corrective Action Plan:

Accounting personnel are researching the amount not reconciled with the information provided by the Purchasing Department, any errors found will be corrected. Regular reconciliations will be performed throughout the year.

#2001-10 Juvenile Detention Home (JDH) Billings

There is a weakness in controls over the billing process at JDH. At the end of the fiscal year, JDH has received \$46,574 more from other entities for individuals housed at the facility than what was owed to them. We were unable to determine why this happened. At any rate, it appears that the problem began during the year and no effort has been made to reimburse the funds or to correct future bills to show the credit balances.

Corrective Action Plan:

The credit balance referred to is the result of a double payment by another entity. The JDH facility was incorrectly holding the payees in order to apply to future billings. As recommended, the billing procedures are being reevaluated to ensure that billings are accurate and reviewed more carefully. Corrections needed will be made and completed by May 2, 2002.

#2001-11 Parking Garage Revenue

The cash receipts report prepared at the parking garage which shows the amount of revenue received for the fiscal year does not agree to the revenue recorded in the general ledger.

Corrective Action Plan:

At the current time, the general ledger is being reconciled on a monthly basis to the actual deposits and not the Parking Garage Cash Receipts report. The report appears to have uncorrected format errors. Parking Garage Personnel are verifying deposited amounts with Accounting on a daily basis. Parking staff and Accounting staff will work together to rewrite the report and identify any balancing problems. This project is expected to be completed no later than the end of June 2002.

#3081-12 LPTFA Loan Receivable

The loan receivable subsidiary ledger maintained is not being reconciled to the general ledger. At year end, the subsidiary ledger was \$12,000 more than the general ledger. Of this difference, LCG personnel were able to explain \$8,537, the remaining \$3,463 was unexplainable.

Corrective Action Plan:

As per the recommendation of the Accounting Department, the Economic Development and Planning Section is developing a daily spreadsheet of the LPTFA deposits. The spreadsheet includes the date, the loan number, the amount of each loan payment, and how much of the payment was applied to principal and interest. Each day the spreadsheet is updated, printed and filed. This information will be provided to Accounting who will reconcile the subsidiary ledger to the general ledger on a regular basis.

#3081-13 Payments to Neighborhood Association and Parish Wide Leagues

Payments to the various neighborhood associations and parish wide leagues are made based on internal memos from the Parks and Recreation Department. There is no support for the payments other than a memo which indicates the amount to pay.

Corrective Action Plan:

Effective immediately, all payments to the neighborhood associations on all forms will have additional supporting information. Reimbursements for officials will indicate the total amount of expenditures (copies of league schedules will be on file in Parks Department office) and the percentage that will be sent to the associations. Additionally, if the reimbursement is a partial payment, the other entities that have provided funding will be identified.

#3081-14 Construction Contract

When testing one of the construction contracts entered into by LCG, we were unable to determine if the contractor was in compliance with the time requirements because there was no documentation of the time used. We attempted to obtain the information and were unable to do so.

Corrective Action Plan:

The information needed to update the contract file will be provided to the Purchasing Department. In addition, all project associations have been reminded of the importance of proper documentation of project status at all times. Management will periodically meet with project engineers to reiterate the need to maintain the highest level of documentation practical.

#3081-15 Waux-Chance Golf Course

The cash average account at the end of the fiscal year was \$7,548. This reflects the difference between the daily sales reports and the daily intake of cash for the year. As noted in the past two annual audit reports, this overage may be the result of the golf pro failing to take the portion of cash related to sales of the pro shop out of the daily deposits.

Corrective Action Plan:

Over the last two years, Parks and Recreation personnel have worked with the Golf Pro to significantly reduce the amount of cash overages occurring. The remaining overages in the general fund may belong to LCG, to the Golf Pro, or be the result of human error in the operating system. Effective May 1, 2000, the Golf Professional will have 30 days to support a claim to any funds in the average account. After this period has expired, the monies will be transferred to a miscellaneous revenue account as final disposition.

4001-18 Haymarket Performing Arts Center Reserve Fund (HPACC)

The problems detailed below relate to HPACC.

There is a weakness in controls over the box office procedures, as follows:

1. Daily collections of ticket sales, usually cash, are being held sometimes weeks before being deposited and deposits are being made out of sequence.
2. Personal checks of employees are being cashed out of the box office.
3. The box office manager runs a cash drawer at times and then reconciles the other cash drawers.
4. Voided tickets are destroyed once the settlement sheet is prepared.
5. The box office is processing credit card advances.

Once again in the current year, there was an inability to reconcile HPACC's records with the accounting records. Once all known adjustments were made, the tickets sales did not reconcile. In addition, the amount required to be transferred, as computed by HPACC personnel, does not agree to the amount available to transfer. The amount available is \$75,730 less than the amount required to be transferred.

At year end, included in deferred revenue is \$15,001 related to ticket sales for two events which took place after year end. HPACC personnel were unable to provide support for this amount.

Corrective Action Plan:

1. A review of the Center's Box Office Policies & Procedures Manual will be conducted and any changes to those policies and procedures will be immediately incorporated in order to address the first five (5) weaknesses in controls over the box office as noted in the finding.
2. The next two items, (a) that of the inability to reconcile HPACC records with L&G Accounting records regarding ticket sales and (b) the need for support documentation for the difference in the amount to be transferred and the deferred revenue issue will take a desktop review. This review will begin immediately and any errors found will be corrected.

4001-17 Temporary Employees

There is a weakness in controls over the documentation of the use of temporary employees in the Parks and Recreation Department. We first of all noted that at least two employees classified as temporary and indicated as such in the general ledger are actually permanent part time employees. When we requested to see support for the hours worked for these, we were told that those types of employees fill in for others on an as needed basis. There is no schedule to show where they worked nor is there any type of activity report required from them. While we acknowledge that it is reasonable for temporary employees to fill in for others, we are questioning how this could be the case for employees who are actually permanent part timers that consistently work 20 hours a week, which is the case for one of the employees noted above. In addition, it appears that the supervisor is signing off on the timesheet without some type of support for the hours worked.

Corrective Action Plan:

Effective April 15, 2002, the Recreation Center Manager will submit, with the divisional time sheets, copies of the work schedule, location and hours worked for the two permanent full-time employees. Also, the same transparency information will be provided for all replacement center supervisors. The time sheets will reflect the actual days and hours worked by these employees.

#2001-18 Timely Submission of Invoices

There is a weakness in controls over the timely preparation and submission of monthly invoices as detailed below.

1. In the prior fiscal year, LCO began incurring costs in connection with the LaPlace Des Croixes project that are reimbursable under a federal grant. As of the end of this fiscal year, a total of \$10,275 of reimbursable costs has been incurred. No invoices have been submitted by LCO for reimbursement. The grant agreement states that costs will be reimbursed on a monthly basis upon the submission of monthly invoices. In the meantime, LCO funds are being used for this project when other funds are available.
2. The FHWA (SR01) Planning Grant has a prior year receivable in the amount of \$5,261 that has never been requested for reimbursement. In addition, the SR01 Planning Grant has current year reimbursable expenditures in the amount of \$21,121 that have not been requested for reimbursement.

Corrective Action Plan:

The Comprehensive Planning Manager will immediately prepare the invoices for the LaPlace des Croixes project and FHWA SR01 Planning Grant. Part time clerical help hired in March 2001 will assist in submitting monthly invoices as costs are incurred.

#2001-19 Amounts Owed to Grantors

The FHWA Planning Grant SR01 Fund owes \$1,180 to the State which has been on the books for a number of years. This is apparently due to errors in requests since the grant was a cost reimbursement type. This amount should have been repaid and the fact that it hasn't indicates a weakness in controls.

Corrective Action Plan:

The Comprehensive Planning Manager will take steps to assure repayment is made within the next thirty days. Procedures will be established to ensure amounts owed to grantors are repaid in a timely manner.

#2001-20 Accuracy of Monthly Reports

The Acadiana Recovery Center receives funding from the State for its inpatient operations based on the number of beds they have filled each day, up to a maximum number of beds which is detailed in the contract. In order to receive the funding, a monthly report is prepared which shows the number of days each client is in the facility. We tested two reports prepared during the year, selected at random. For one of the reports tested, the number of days was calculated incorrectly for one client. For the other report, practically all of the clients' days were computed incorrectly. Because the Center had exceeded the maximum number of days for these reports, the errors did not affect the amount of funding received. However, it does indicate a weakness in controls and the potential for an error in amounts exists.

Corrective Action Plan:

A review of the procedures reported by other CHH facilities within Region's III and IV have been done and the method of calculating bed days falls in line with these other facilities. However, a continuation of this methodology will be requested from the DRH Office of Addictive Disorders. If the official procedure for bed count calculation differs from what is currently being done, immediate changes will be made.

#2001-21 Accuracy of Amounts Requested for Reimbursement

When testing the following requests for reimbursement: FHWA SR01 Fund for the period August 1 - August 31, 2001, FHWA MPO Planning Grant Fund SR01 for the period June 1 - June 30, 2001, and PTA Planning Grant SR01 for the period September 1, 2000 - September 14, 2001, we were unable to agree some of the amounts requested for personnel costs to the amounts included in the latest distribution report. The total amount questioned is only \$227; however, problems noted are indicative of a lack of an internal control system to ensure proper requests are prepared. A similar finding was reported in last year's audit.

Corrective Action Plan

The Comprehensive Planning Manager will establish procedures to ensure requests are prepared accurately based on supporting documentation.

#2800-02 Period of Availability

Based on the grant information on file, the FTA Section 8 Planning Grant 0879 was extended until December 31, 2000. For example, one of the final reimbursement requests, which was for the period October 1, 1998 – September 14, 2000, labor hours of 141 and advertising of \$60 were incurred after the grant period and included in the request. In addition, the FTA MEMO Planning Grant (2007) dated June 28, 2001. LCG incurred costs after that date without receiving an extension from the grantor. When we questioned it, an extension was obtained. However, this should have been obtained before incurring expenditures.

Corrective Action Plan

The Comprehensive Planning Manager will establish procedures to ensure costs requested for reimbursement are incurred during the grant period. If a grant extension is needed in order to expend funds, it will be requested before such costs are incurred.

#2801-03 Disadvantaged Business Enterprises (DBE)

As part of the Federal Transit Administration grant, each year LCG must set, as a goal, a percent of their expenditures that will be made to DBEs. They must then file quarterly reports that indicate the actual percentage met. In the current year, the required report (report of DBE awards and commitments) was not filed in a timely manner. As of the date of our fieldwork, only the first quarterly report had been filed. By not filing the reports, as required, LCG is not calculating the percentage they are achieving to ensure that their goal is being met. In addition, we were unable to determine if the goal percentage was achieved.

Corrective Action Plan

Three weeks before the end of a federal fiscal year quarter, Accounting will aid in the collection of the information. The DBE quarterly reports will be processed by the Disadvantaged Business Coordinator to ascertain that this information is reported in a timely manner.

#2801-04 FTA Quarterly Reports

The quarterly FTA reports submitted by LCG are inaccurate. Most differences are carryover from past years; however, the report filed on LA-03-0085-02 was incorrect. It did not agree to support on file. This is a current year difference.

Corrective Action Plan

Corrections will be made to reflect accurate information. Procedures will be established and discussed with Traffic and Transportation personnel who will assume responsibility for reporting procedures and accurate preparation.

If you have any questions about the Corrective Action Plans contained herein or if I can be of any other service, please feel free to call me at 201-6288.

Sincerely,


Melinda M. Falco
Accounting Manager