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**LAFAYETTE CITY-PARISH
CONSOLIDATED GOVERNMENT
FINANCIAL REPORT
OCTOBER 31, 1996**

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Release Date July 1, 1997

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

ANNUAL FINANCIAL REPORT
YEAR ENDED OCTOBER 31, 1996

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Members of American Institute of
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Society of Louisiana Certified
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We have audited the general purpose financial statements and the combining and individual fund and account group financial statements of Lafayette City-Parish Consolidated Government, as of and for the year ended October 31, 1996, 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 \$185,399,646 as of October 31, 1996, and total operating revenues of \$45,837,014 for the year then ended and represent 29.62% and 24.96%, respectively, of the assets and operating revenues of the combined enterprise fund type totals, and 56.72% and 27.40%, respectively, of the assets and operating revenues of the component units column. Those financial statements were audited by other auditors whose reports have been furnished to us, and our opinion on the general purpose financial statements, insofar as it relates to the amounts included for Lafayette Public Power Authority in the enterprise fund type, and to the amounts included for Marshal - City Court of Lafayette and Lafayette Public Trust Financing Authority in the component units column, is based solely on the report of the other auditors.

We conducted our audit in accordance with generally accepted auditing standards, the standards for financial and compliance audits contained in Government Auditing Standards, issued by the U.S. General Accounting Office, the provisions of Office of Management and Budget Circular A-128, "Audits of State and Local Governments," and the Louisiana Governmental Audit Guide. Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the report of other auditors provide a reasonable basis for our opinion.

The general purpose financial statements do not include financial data of various governmental agencies (component units), which should be included in order to conform with generally accepted accounting principles. The effects of the omission of these governmental agencies on assets, liabilities and fund equity at October 31, 1996 and the excess of revenues over expenditures for the year then ended on the general purpose financial statements cannot be determined.

In our opinion, based on our audit and the reports of other auditors, because the omission of the financial statements of component units results in an incomplete presentation as explained in the third paragraph, the general purpose financial statements referred to above do not present fairly, in conformity with generally accepted accounting principles, the financial position of Lafayette City-Parish Consolidated Government at October 31, 1996, and the results of its operations and the cash flows of its proprietary fund types for the year then ended. However, in our opinion, the combining, individual fund, and account group financial statements referred to above (other than Lafayette Public Power Authority, Marshal - City Court of Lafayette, and Lafayette Public Trust Financing Authority, whose financial statements were audited by other auditors whose reports expressed unqualified opinions) present fairly, in all material respects, the financial position of each of the individual funds and account groups of Lafayette City-Parish Consolidated Government at October 31, 1996, and the results of operations of such funds and the cash flows of the individual proprietary funds for the year then ended, in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole and on the combining, individual fund, and account group financial statements. The accompanying financial information listed as "Schedules" in the table of contents (including the Schedule of Federal Financial Assistance) is presented for purposes of additional analysis 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 reports of the City of Lafayette, Louisiana and Lafayette Parish Government for that year. We expressed an unqualified opinion on the general purpose, combining, individual fund and account group financial statements of City of Lafayette, Louisiana, and we expressed no opinion on the Group Hospitalization Fund of the City because of uncertainties noted in that report. We expressed an adverse opinion on the combined (general purpose) and general fixed assets account group financial statements of Lafayette Parish Government because of the omission of various governmental entities for which the Parish had oversight responsibility and because general fixed assets were not recorded in conformity with generally accepted accounting principles. We expressed an unqualified opinion on the combining, individual fund, and general long-term debt account group financial statements of Lafayette Parish Government of the preceding year.

In accordance with Government Auditing Standards, we have also issued a report dated May 7, 1997, on our consideration of Lafayette City-Parish Consolidated Government's internal control structure and a report dated May 7, 1997, on its compliance with laws and regulations.

Broussard, Poché, Lewis & Breany

Lafayette, Louisiana
May 7, 1997

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LAURENCE LORRY
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GENERAL PURPOSE FINANCIAL STATEMENTS
(COMBINED STATEMENTS - OVERVIEW)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
October 31, 1996

ASSETS	Governmental Fund Types				Proprietary Fund Types	
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Intern. Service
Cash	\$ 4,775	\$ 286,682	\$ 1,994,826	\$ 100	\$ 6,046,998	\$ 2.9
Due from consolidated cash account	19,904,942	2,943,048	697,274	48,573,666	19,482	6,096,842
Investments, at cost or amortized cost	1,200,000	2,400,000	18,033,488	-	3,400,000	-
Receivables (net):						
Accounts	288,352	63,028	-	-	16,426,245	145,910
Special assessments	-	-	280,486	-	41,425	-
Taxes	-	-	-	-	-	-
Due from other funds	1,240,511	1,055,142	77,362	2,897,571	760,001	224,095
Due from primary government	-	-	-	-	-	-
Due from component units	64,141	4,350	-	-	-	-
Accrued interest receivable	53,872	116,148	247,820	-	-	-
Other receivables	800,674	4,998,649	-	686,342	-	-
Inventories	3,247	31,204	-	-	12,436,900	241,916
Prepaid items	-	-	-	-	9,648	502,212
Deposits	-	-	-	-	-	-
Restricted assets:						
Cash	-	-	-	-	20,992,779	-
Due from consolidated cash account	-	-	-	-	4,222,503	-
Investments, at cost or amortized cost	-	-	-	-	96,532,319	-
Receivables	-	-	-	-	1,008,011	-
Land	-	-	-	-	3,147,688	-
Buildings and site improvements	-	-	-	-	3,046,241	1,197,414
Equipment	-	-	-	-	977,131	741,647
Utility plant and equipment	-	-	-	-	457,276,904	-
Accumulated depreciation	-	-	-	-	(189,880,931)	(1,113,152)
Utility plant acquisition adjustments (net)	-	-	-	-	36,330,621	-
Construction in progress	-	-	-	-	34,711,339	-
Deferred debits	-	-	-	-	24,546,265	-
Amount available in debt service funds	-	-	-	-	-	-
Amount to be provided for retirement of general long-term debt	-	-	-	-	-	-
Total assets	\$ 23,560,514	\$ 11,898,251	\$ 21,331,256	\$ 52,157,679	\$ 532,051,569	\$ 8,037,123

Exhibit A

Fiduciary Fund Types Trust and Agency	Account Groups		Totals (Memorandum Only)	Component Units	Totals (Memorandum Only)
	General Fixed Assets	General Long-Term Debt	Primary Government		Reporting Entity
\$ 6,311,514	\$ -	\$ -	\$ 14,645,114	\$ 5,019,525	\$ 19,664,639
604,456	-	-	78,839,750	584,815	79,424,565
87,487,124	-	-	112,520,612	12,931,358	125,451,970
-	-	-	16,923,595	242,131	17,165,726
-	-	-	321,911	-	321,911
-	-	-	-	145,431	145,431
9,139	-	-	6,263,821	-	6,263,821
-	-	-	-	331,077	331,077
880	-	-	69,371	-	69,371
731,332	-	-	1,149,172	376,985	1,526,157
-	-	-	6,485,665	373,365	6,859,030
-	-	-	12,713,267	-	12,713,267
-	-	-	511,860	-	511,860
-	-	-	-	7,692	7,692
-	-	-	20,992,779	1,102,566	22,095,345
-	-	-	4,222,503	2,279,328	6,501,831
-	-	-	96,532,319	16,638,618	113,170,937
-	-	-	1,008,011	7,143,554	8,151,565
-	10,346,575	-	13,494,263	132,241	13,626,504
-	75,892,644	-	80,136,309	-	80,136,309
-	33,252,369	-	34,971,147	322,882	35,294,029
-	-	-	457,276,904	-	457,276,904
-	-	-	(190,994,123)	-	(190,994,123)
-	-	-	36,330,621	-	36,330,621
-	-	-	34,711,339	-	34,711,339
-	-	-	24,546,265	845,984	25,392,249
-	-	20,286,534	20,286,534	14,627	20,301,161
-	-	<u>139,789,029</u>	<u>139,789,029</u>	<u>1,117,947</u>	<u>140,906,976</u>
<u>\$ 95,144,445</u>	<u>\$119,491,588</u>	<u>\$160,075,563</u>	<u>\$1,023,748,038</u>	<u>\$ 49,610,126</u>	<u>\$1,073,358,164</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS (CONTINUED)
October 31, 1996

LIABILITIES	Governmental Fund Types				Proprietary Fund Types	
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service
Cash overdraft	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 127,824
Due to consolidated cash account	-	1,675,912	83,962	360,965	513,329	-
Accounts payable	727,876	751,844	20	2,301,405	7,407,479	365,339
Due to other funds	862,592	4,169,709	169,298	113,559	377,874	563,174
Due to component units	331,077	-	-	-	-	-
Due to primary government	-	-	-	-	-	-
Accrued liabilities	765,442	-	-	-	-	-
Retainage payable	-	-	-	1,052,901	988,074	-
Refundable arbitrage	-	-	-	88,576	-	-
Unpaid claims liability	-	-	-	-	-	8,579,682
Other liabilities and deferred revenue	48,606	644,614	209,948	25,698	2,730,762	59,110
Payable from restricted assets -						
Revenue bonds payable	-	-	-	-	12,795,000	-
Accrued interest on bonds payable	-	-	-	-	4,588,349	-
Customers' deposits	-	-	-	-	4,138,415	-
Accrued compensated absences	-	-	-	-	848,473	155,188
Lease payable	-	-	-	-	-	-
Revolving loan fund advances	-	-	-	-	812,463	-
Bonds payable -						
General obligation	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-
Revenue	-	-	-	-	177,026,808	-
Total liabilities	\$ 2,735,593	\$ 7,242,079	\$ 463,228	\$ 3,943,104	\$212,227,026	\$ 9,850,327
FUND EQUITY						
Contributed capital	\$ -	\$ -	\$ -	\$ -	\$ 41,197,888	\$ 783,463
Investment in general fixed assets	-	-	-	-	-	-
Retained earnings (accumulated deficit) -						
Reserved	-	-	-	-	85,055,576	-
Unreserved:						
Designated	-	-	-	-	1,110,410	-
Undesignated	-	-	-	-	192,460,669	(2,596,687)
Fund balance -						
Reserved	50,512	869,145	-	4,588,960	-	-
Unreserved:						
Designated	9,696,923	2,374,062	20,286,534	42,934,481	-	-
Undesignated	11,077,486	1,412,965	581,494	691,134	-	-
Total fund equity	\$ 20,824,921	\$ 4,656,172	\$ 20,868,028	\$ 48,214,575	\$319,824,543	\$ (1,813,224)
Total liabilities and fund equity	\$ 23,560,514	\$ 11,898,251	\$ 21,331,256	\$ 52,157,679	\$532,051,569	\$ 8,037,103

See Notes to Financial Statements.

Exhibit A
(continued)

Fiduciary Fund Types Trust and Agency	Account Groups		Totals (Memorandum Only)	Component Units	Totals (Memorandum Only)
	General Fixed Assets	General Long-Term Debt	Primary Government		Reporting Entity
\$ 211,224	\$ -	\$ -	\$ 339,028	\$ -	\$ 339,028
-	-	-	2,634,168	237,623	2,871,791
10,050,341	-	-	21,604,304	-	21,604,304
80,435,600	-	-	86,691,906	-	86,691,906
3,145,595	-	-	3,476,672	-	3,476,672
-	-	-	-	69,371	69,371
-	-	-	765,442	1,560,573	2,326,015
-	-	-	2,040,975	-	2,040,975
-	-	-	88,576	-	88,576
-	-	-	8,579,582	-	8,579,682
1,025,519	-	-	4,744,257	1,971,996	6,716,253
-	-	-	12,795,000	16,158,501	28,953,501
-	-	-	4,588,349	109,963	4,698,312
-	-	-	4,138,415	-	4,138,415
-	-	2,749,185	3,752,846	59,574	3,812,420
-	-	96,345	96,345	-	96,345
-	-	-	812,463	-	812,463
-	-	156,769,000	156,769,000	-	156,769,000
-	-	461,033	461,033	-	461,033
-	-	-	177,026,808	1,073,000	178,099,808
<u>\$ 94,868,279</u>	<u>\$ -0-</u>	<u>\$160,075,563</u>	<u>\$ 491,405,269</u>	<u>\$ 21,240,601</u>	<u>\$ 512,645,870</u>
\$ -	\$ -	\$ -	\$ 41,981,351	\$ -	\$ 41,981,351
-	119,491,588	-	119,491,588	455,123	119,946,711
-	-	-	85,055,576	7,343,478	92,399,054
-	-	-	1,110,410	-	1,110,410
-	-	-	189,863,982	-	189,863,982
24,097	-	-	5,532,714	13,750,479	19,283,193
-	-	-	75,292,000	14,627	75,306,627
<u>252,062</u>	<u>-</u>	<u>-</u>	<u>14,015,148</u>	<u>6,805,818</u>	<u>20,820,966</u>
<u>\$ 276,166</u>	<u>\$119,491,588</u>	<u>\$ -0-</u>	<u>\$ 532,342,769</u>	<u>\$ 28,369,525</u>	<u>\$ 560,712,294</u>
<u>\$ 95,144,445</u>	<u>\$119,491,588</u>	<u>\$160,075,563</u>	<u>\$1,023,718,038</u>	<u>\$ 49,610,126</u>	<u>\$1,073,358,164</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
Year Ended October 31, 1996

	Governmental Fund Types		
	General	Special Revenue	Debt Service
Revenues:			
Taxes	\$ 9,038,501	\$ 48,769,816	\$ 3,176,906
Utilities System payments in lieu of taxes	11,011,834	-	
Licenses and permits	3,726,182	846,079	
Intergovernmental	3,028,802	7,588,446	
Charges for services	5,762,953	3,620,579	
Fines and forfeits	903,204	251,213	
Interest	1,331,717	461,877	1,153,403
Miscellaneous	785,735	462,907	127,307
Total revenues	<u>\$35,588,928</u>	<u>\$ 62,000,917</u>	<u>\$ 4,457,824</u>
Expenditures:			
Current -			
General government	\$12,133,983	\$ 3,150,990	\$ 53,407
Public safety	16,727,826	3,128,345	
Public transportation	-	2,250,820	
Streets and drainage	5,551,169	4,340,057	
Urban redevelopment and housing	-	1,808,488	
Economic development and assistance	244,600	521,950	
Culture and recreation	1,114,805	6,925,409	
Welfare	64,197	665,386	
Economic opportunity	62,000	1,386,841	
Conservation of natural resources	29,228	-	
Capital projects	66,562	263,372	
Debt service -			
Principal retirement	-	-	8,460,406
Interest and fiscal charges	-	-	8,949,113
Total expenditures	<u>\$35,994,370</u>	<u>\$ 24,441,658</u>	<u>\$ 17,462,924</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (405,442)</u>	<u>\$ 37,559,259</u>	<u>\$ (13,005,112)</u>
Other financing sources (uses):			
Sale of general fixed assets	\$ 954	\$ 23,825	\$ -
Operating transfers in	8,520,587	5,100,692	13,505,803
Operating transfers out	(5,914,591)	(41,762,116)	(769,701)
Transfers to component units	(1,519,453)	(93,193)	
Transfers from primary government	-	-	
Total other financing sources (uses)	<u>\$ 1,087,497</u>	<u>\$ (36,730,792)</u>	<u>\$ 12,736,002</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>\$ 682,055</u>	<u>\$ 828,467</u>	<u>\$ (269,080)</u>
Fund balances, beginning	20,105,067	3,805,507	21,137,108
Prior period adjustment	-	59,997	
Residual equity transfers in	37,799	-	
Residual equity transfers out	-	(37,799)	
Fund balances, ending	<u>\$20,824,921</u>	<u>\$ 4,656,172</u>	<u>\$ 20,868,018</u>

See Notes to Financial Statements.

Capital Projects	Fiduciary Fund Type Expendable Trust	Totals (Memorandum Only) Primary Government	Component Units	Totals (Memorandum Only) Reporting Entity
\$ -	\$ -	\$ 60,985,313	\$ 263,452	\$ 61,248,765
-	-	11,011,834	-	11,011,834
-	-	4,572,261	-	4,572,261
738,344	-	11,355,592	871,631	12,227,223
-	-	9,383,532	3,486,376	12,869,908
-	-	1,154,417	626,553	1,780,970
2,849,562	15,097	5,811,714	480,937	6,292,651
36,217	-	1,412,236	294,484	1,706,720
<u>\$ 3,624,123</u>	<u>\$ 15,097</u>	<u>\$105,686,829</u>	<u>\$ 6,023,433</u>	<u>\$111,710,322</u>
\$ 1,276,958	\$ 11,459	\$ 16,626,857	\$ 1,543,444	\$ 18,170,301
3,460,398	-	23,316,569	-	23,316,569
35,354	-	2,286,174	-	2,286,174
3,459,161	-	13,350,387	-	13,350,387
36,911	-	1,845,399	-	1,845,399
6,791	-	773,341	306,621	1,079,962
3,262,459	-	11,302,673	4,165,266	15,467,939
8,381	-	737,964	-	737,964
-	-	1,448,841	-	1,448,841
-	-	29,228	-	29,228
16,125,023	-	16,454,957	197,329	16,652,286
85,047	-	8,545,453	477,000	9,022,453
10,652	-	8,252,772	131,525	8,384,297
<u>\$ 27,767,142</u>	<u>\$ 11,459</u>	<u>\$105,677,615</u>	<u>\$ 6,821,255</u>	<u>\$112,498,870</u>
<u>\$(24,142,012)</u>	<u>\$ 3,638</u>	<u>\$ 9,284</u>	<u>\$ (797,822)</u>	<u>\$ (788,534)</u>
\$ 43,273	\$ -	\$ 68,052	\$ -	\$ 68,052
21,848,591	25,502	49,001,175	38,837	49,040,012
(1,179,630)	-	(49,626,068)	-	(49,626,068)
(315,000)	-	(1,927,646)	-	(1,927,646)
-	-	-	1,487,586	1,487,586
<u>\$ 20,397,234</u>	<u>\$ 25,502</u>	<u>\$ (2,484,487)</u>	<u>\$ 1,526,423</u>	<u>\$ (958,064)</u>
\$ (3,745,785)	\$ 29,140	\$ (2,475,203)	\$ 728,601	\$ (1,746,607)
51,960,360	247,026	97,255,068	6,921,040	104,176,108
-	-	59,997	-	59,997
-	-	37,799	-	37,799
-	-	(37,799)	-	(37,799)
<u>\$ 48,214,575</u>	<u>\$ 276,166</u>	<u>\$ 94,839,862</u>	<u>\$ 7,649,641</u>	<u>\$102,489,501</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET (GAAP BASIS) AND ACTUAL
GENERAL, SPECIAL REVENUE AND DEBT SERVICE FUND TYPES
Year Ended October 31, 1996

	General Fund		Variance - Favorable (Unfavorable)
	Budget	Actual	
Revenues:			
Taxes	\$ 8,767,685	\$ 9,038,501	\$ 270,816
Utilities System payments in lieu of taxes	10,200,000	11,011,834	811,834
Licenses and permits	3,412,325	3,726,182	313,857
Intergovernmental	2,337,650	3,028,802	691,152
Charges for services	5,555,639	5,762,953	207,314
Fines and forfeits	968,000	903,204	(64,796)
Interest	1,142,470	1,331,717	189,247
Miscellaneous	823,132	785,735	(37,397)
Total revenues	<u>\$ 33,206,901</u>	<u>\$35,588,928</u>	<u>\$ 2,382,027</u>
Expenditures:			
Current -			
General government	\$ 20,579,310	\$12,133,983	\$ 8,445,327
Public safety	17,171,195	16,727,826	443,369
Public transportation	-	-	-
Streets and drainage	5,814,903	5,551,169	263,734
Urban redevelopment and housing	-	-	-
Economic development and assistance	250,906	244,600	6,306
Culture and recreation	1,223,425	1,114,805	108,620
Welfare	80,132	64,197	15,935
Economic opportunity	62,000	62,000	-
Conservation of natural resources	33,630	29,228	4,402
Capital projects	250,340	66,562	183,778
Debt service -			
Principal retirement	-	-	-
Interest and fiscal charges	-	-	-
Total expenditures	<u>\$ 45,465,841</u>	<u>\$35,994,370</u>	<u>\$ 9,471,471</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (12,258,940)</u>	<u>\$ (405,442)</u>	<u>\$11,853,498</u>
Other financing sources (uses):			
Proceeds from the sale of fixed assets	\$ -	\$ 954	\$ 954
Operating transfers in	8,239,190	8,520,587	281,397
Operating transfers out	(8,177,981)	(5,914,591)	2,263,390
Transfers to component units	(1,223,029)	(1,519,453)	(296,424)
Total other financing sources (uses)	<u>\$ (1,161,820)</u>	<u>\$ 1,087,497</u>	<u>\$ 2,249,317</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>\$ (13,420,760)</u>	<u>\$ 682,055</u>	<u>\$14,102,815</u>
Fund balances, beginning		20,105,067	
Prior period adjustment		-	
Residual equity transfers in		37,799	
Fund balances, ending		<u>\$20,824,921</u>	

See Notes to Financial Statements.

<u>Special Revenue Funds (See Note 26)</u>			<u>Debt Service Funds (See Note 27)</u>		
<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
\$ 47,117,735	\$ 48,769,816	\$ 1,652,081	\$ 3,141,959	\$ 3,176,996	\$ 35,037
-	-	-	-	-	-
783,718	846,079	62,361	-	-	-
13,030,534	7,588,446	(5,442,088)	-	-	-
4,106,595	3,620,579	(486,016)	-	-	-
286,000	251,213	(34,787)	-	-	-
328,840	446,910	118,070	970,000	1,107,663	137,663
<u>1,457,352</u>	<u>503,722</u>	<u>(953,630)</u>	-	-	-
<u>\$ 67,110,774</u>	<u>\$ 62,026,765</u>	<u>\$ (5,084,009)</u>	<u>\$ 4,111,959</u>	<u>\$ 4,284,659</u>	<u>\$ 172,700</u>
\$ 4,729,008	\$ 3,150,990	\$ 1,578,018	\$ 53,574	\$ 53,467	\$ 107
3,643,952	3,128,345	515,607	-	-	-
2,293,661	2,250,820	42,841	-	-	-
6,120,412	4,340,057	1,780,355	-	-	-
4,506,701	1,808,488	2,698,213	-	-	-
1,027,478	521,950	505,528	-	-	-
7,935,612	6,925,409	1,010,203	-	-	-
955,466	665,386	290,080	-	-	-
2,892,463	1,386,841	1,505,622	-	-	-
-	-	-	-	-	-
550,864	263,372	287,492	-	-	-
-	-	-	8,343,000	8,343,000	-
-	-	-	<u>8,925,883</u>	<u>8,906,820</u>	<u>19,063</u>
<u>\$ 34,655,617</u>	<u>\$ 24,441,658</u>	<u>\$ 10,213,959</u>	<u>\$ 17,322,457</u>	<u>\$ 17,303,287</u>	<u>\$ 19,170</u>
\$ 32,455,357	\$ 37,585,107	\$ 5,129,750	\$ (13,210,498)	\$ (13,018,628)	\$ 191,870
\$ -	\$ 23,825	\$ 23,825	\$ -	\$ -	\$ -
6,913,789	5,100,692	(1,813,097)	13,510,829	13,505,803	(5,026)
(40,263,517)	(41,762,116)	(1,498,599)	(625,000)	(769,731)	(144,731)
(93,193)	(93,193)	-	-	-	-
<u>\$ (33,442,921)</u>	<u>\$ (36,730,792)</u>	<u>\$ (3,287,871)</u>	<u>\$ 12,885,829</u>	<u>\$ 12,736,072</u>	<u>\$ (149,757)</u>
<u>\$ (987,764)</u>	\$ 854,315	<u>\$ 1,842,079</u>	<u>\$ (324,669)</u>	\$ (282,556)	<u>\$ 42,113</u>
	3,854,936			20,247,043	
	59,997			-	
	<u>(37,799)</u>			-	
	<u>\$ 4,731,449</u>			<u>\$ 19,964,487</u>	

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS -
ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS
Year Ended October 31, 1996

	Proprietary Fund		
	Enterprise		
	Utilities System	Lafayette Public Power Authority	Environ- mental Services
Operating revenues:			
Charges for services	\$124,373,077	\$ 42,578,369	\$ 4,114,546
Contributions	-	-	-
Interest and miscellaneous	-	-	-
Total operating revenues	<u>\$124,373,077</u>	<u>\$ 42,578,369</u>	<u>\$ 4,114,546</u>
Operating expenses:			
Production, collection and cost of services	\$ 67,921,750	\$ 27,962,022	\$ 4,728,102
Distribution and treatment	10,713,779	-	-
Administrative and general	10,619,407	2,066,907	266,407
Interest on bonds	-	-	-
Depreciation and amortization	9,071,606	4,434,758	96,954
Benefit payments and refunds	-	-	-
Transfer to City in lieu of taxes	11,011,834	-	-
Total operating expenses	<u>\$109,338,376</u>	<u>\$ 34,463,687</u>	<u>\$ 5,091,463</u>
Operating income (loss)	<u>\$ 15,034,701</u>	<u>\$ 8,114,682</u>	<u>\$ (976,917)</u>
Nonoperating revenues (expenses):			
Interest revenue	\$ 5,025,889	\$ 1,836,659	\$ -
Costs recovered (to be recovered) through billings to the City (net)	-	(658,922)	-
Interest expense	(2,187,292)	(7,399,217)	-
Other (net)	(472,845)	(1,634,133)	(26,938)
Total nonoperating revenues (expenses)	<u>\$ 2,365,752</u>	<u>\$ (7,855,613)</u>	<u>\$ (26,938)</u>
Income (loss) before operating transfers and extraordinary item	\$ 17,400,453	\$ 259,069	\$(1,003,855)
Other financing sources (uses):			
Operating transfers in	-	-	326,278
Operating transfers out	(5,928)	-	-
Transfer from primary government	-	-	-
Income (loss) before extraordinary item	\$ 17,394,525	\$ 259,069	\$ (677,577)
Extraordinary item	-	-	-
Net income (loss)	\$ 17,394,525	\$ 259,069	\$ (677,577)
Add depreciation and loss on assets that reduce contributed capital	-	-	59,092
Increase (decrease) in retained earnings	\$ 17,394,525	\$ 259,069	\$ (618,485)
Retained earnings (accumulated deficit), beginning	253,675,611	7,499,303	414,083
Retained earnings (accumulated deficit), ending	<u>\$271,070,136</u>	<u>\$ 7,758,372</u>	<u>\$ (204,402)</u>

See Notes to Financial Statements.

<u>Types</u>				Totals (Memorandum Only)	Component	Totals (Memorandum Only)
Animal Control Shelter	Total Enterprise Fund Types	Internal Service	Primary Government	Units	Reporting Entity	
\$ 133,961	\$ 171,199,953	\$13,721,249	\$184,921,202	\$ -	\$184,921,202	
-	-	-	-	2,117,705	2,117,705	
<u>100</u>	<u>100</u>	<u>1,000,105</u>	<u>1,000,205</u>	<u>3,749,673</u>	<u>4,749,878</u>	
\$ <u>134,061</u>	\$ <u>171,200,053</u>	\$ <u>14,721,354</u>	\$ <u>185,921,407</u>	\$ <u>5,867,378</u>	\$ <u>191,788,785</u>	
\$ 411,088	\$ 101,022,962	\$15,438,347	\$116,461,309	\$ -	\$116,461,309	
-	10,713,779	-	10,713,779	-	10,713,779	
103,586	13,056,307	-	13,056,307	189,372	13,245,679	
-	-	-	-	2,312,704	2,312,704	
49,112	13,652,430	-	13,652,430	93,316	13,745,746	
-	-	-	-	3,020,200	3,020,200	
-	<u>11,011,834</u>	-	<u>11,011,834</u>	-	<u>11,011,834</u>	
\$ <u>563,786</u>	\$ <u>149,457,312</u>	\$ <u>15,438,347</u>	\$ <u>164,895,659</u>	\$ <u>5,615,592</u>	\$ <u>170,511,251</u>	
\$ (429,725)	\$ 21,742,741	\$ (716,993)	\$ 21,025,748	\$ 251,786	\$ 21,277,534	
\$ -	\$ 6,862,548	\$ 404,850	\$ 7,267,398	\$ -	\$ 7,267,398	
-	(658,922)	-	(658,922)	-	(658,922)	
-	(9,586,509)	-	(9,586,509)	-	(9,586,509)	
<u>(2,691)</u>	<u>(2,136,607)</u>	<u>(547)</u>	<u>(2,137,154)</u>	<u>275,143</u>	<u>(1,862,011)</u>	
\$ <u>(2,691)</u>	\$ <u>(5,519,490)</u>	\$ <u>404,303</u>	\$ <u>(5,115,187)</u>	\$ <u>275,143</u>	\$ <u>(4,840,044)</u>	
\$ (432,416)	\$ 16,223,251	\$ (312,690)	\$ 15,910,561	\$ 526,929	\$ 16,437,490	
380,613	706,891	-	706,891	57,305	764,196	
-	(5,928)	-	(5,928)	(96,142)	(102,070)	
-	-	-	-	<u>440,060</u>	<u>440,060</u>	
\$ (51,803)	\$ 16,924,214	\$ (312,690)	\$ 16,611,524	\$ 928,152	\$ 17,539,676	
-	-	-	-	<u>(318,791)</u>	<u>(318,791)</u>	
\$ (51,803)	\$ 16,924,214	\$ (312,690)	\$ 16,611,524	\$ 609,361	\$ 17,220,885	
<u>51,803</u>	<u>110,895</u>	<u>109,667</u>	<u>220,562</u>	-	<u>220,562</u>	
\$ -0-	\$ 17,035,109	\$ (203,023)	\$ 16,832,086	\$ 609,361	\$ 17,441,447	
<u>2,549</u>	<u>261,591,546</u>	<u>(2,393,664)</u>	<u>259,197,802</u>	<u>19,655,400</u>	<u>278,853,282</u>	
\$ <u>2,549</u>	\$ <u>278,626,655</u>	\$ <u>(2,596,687)</u>	\$ <u>276,029,968</u>	\$ <u>20,264,761</u>	\$ <u>296,294,729</u>	

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

COMBINED STATEMENT OF CASH FLOWS - ALL PROPRIETARY FUND TYPES
Year Ended October 31, 1996

	Enterprise			
	Utilities System	Lafayette Public Power Authority	Environ - mental Services	Animal Control Shelter
CASH FLOWS FROM OPERATING ACTIVITIES				
Operating income (loss)	\$ 15,034,701	\$ 8,114,682	\$ (976,917)	\$ (429,725)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:				
Depreciation	9,554,120	4,434,758	96,954	49,112
Other	568,044	1,238,991	770	-
Changes in assets and liabilities	<u>360,617</u>	<u>(1,431,711)</u>	<u>275,861</u>	<u>14,251</u>
Net cash provided by (used in) operating activities	<u>\$ 25,517,482</u>	<u>\$ 12,356,720</u>	<u>\$ (603,332)</u>	<u>\$ (366,362)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Increase (decrease) in cash overdraft	\$ -	\$ -	\$ 250,810	\$ (41,220)
Principal paid on bond maturities	-	-	-	-
Redemption of bonds	-	-	-	-
Principal collected on loans	-	-	-	-
Payment of bond issuance costs	-	-	-	-
Transfers from other funds	-	-	326,278	407,582
Transfers to other funds	(5,928)	-	-	-
Other	<u>192,055</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net cash provided by (used in) noncapital financing activities	<u>\$ 186,127</u>	<u>\$ -0-</u>	<u>\$ 577,088</u>	<u>\$ 366,362</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Proceeds from issuance of long-term debt	\$ -	\$ 50,800,648	\$ -	\$ -
Acquisition of capital assets	(23,862,017)	(405,589)	(2,548)	-
Principal paid on bond maturities	(5,485,000)	(6,800,000)	-	-
Interest paid on revenue bonds	(2,234,855)	(9,391,335)	-	-
Transfer to escrow to defease revenue bonds	-	(51,297,446)	-	-
Proceeds from revolving loan fund	812,463	-	-	-
Capital contributed by outside parties	71,636	-	-	-
Other	<u>-</u>	<u>(406,261)</u>	<u>28,792</u>	<u>-</u>
Net cash provided by (used in) capital and related financing activities	<u>\$ (30,697,773)</u>	<u>\$ (17,499,983)</u>	<u>\$ 26,244</u>	<u>\$ -0-</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Principal collected on mortgage-backed securities	\$ -	\$ -	\$ -	\$ -
Sale (purchase) of investments, net	6,750,540	(4,512,100)	-	-
Interest on investments	4,772,611	1,786,246	-	-
Other	<u>(1,762,186)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net cash provided by (used in) investing activities	<u>\$ 9,760,965</u>	<u>\$ (2,725,854)</u>	<u>\$ -0-</u>	<u>\$ -0-</u>
Net increase (decrease) in cash and cash equivalents	\$ 4,766,801	\$ (7,869,117)	\$ -0-	\$ -0-
Cash and cash equivalents at beginning of year	<u>36,887,587</u>	<u>26,596,141</u>	<u>200</u>	<u>150</u>
Cash and cash equivalents at end of year	<u>\$ 41,654,388</u>	<u>\$ 18,727,024</u>	<u>\$ 200</u>	<u>\$ 150</u>
Noncash investing, capital and financing activities:				
Capital assets acquired by contributor	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 92,843</u>	<u>\$ 40,131</u>
Book value of assets scrapped	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 2,691</u>

See Notes to Financial Statements.

Total Enterprise Fund Types	Internal Service	Totals (Memorandum Only) Primary Government	Component Units	Totals (Memorandum Only) Reporting Entity
\$ 21,742,741	\$ (716,393)	\$ 21,025,748	\$ 364,030	\$ 21,389,718
14,134,944	110,895	14,245,839	-	14,245,839
1,807,805	-	1,807,805	(139,407)	1,668,398
(780,982)	1,257,120	486,108	(61,383)	424,725
<u>\$ 36,904,508</u>	<u>\$ 660,122</u>	<u>\$ 37,565,500</u>	<u>\$ 162,240</u>	<u>\$ 37,728,740</u>
\$ 209,590	\$ (63,238)	\$ 146,352	\$ -	\$ 146,352
-	-	-	(2,611,212)	(2,611,212)
-	-	-	(15,000,000)	(15,000,000)
-	-	-	1,084,559	1,084,559
-	-	-	(21,500)	(21,500)
733,860	-	733,860	-	733,860
(5,928)	-	(5,928)	(38,837)	(44,765)
<u>192,055</u>	<u>-</u>	<u>192,055</u>	<u>-</u>	<u>192,055</u>
<u>\$ 1,129,577</u>	<u>\$ (63,738)</u>	<u>\$ 1,066,339</u>	<u>\$ (16,586,990)</u>	<u>\$ (15,520,651)</u>
\$ 50,800,648	\$ -	\$ 50,800,648	\$ -	\$ 50,800,648
(24,270,154)	-	(24,270,154)	-	(24,270,154)
(12,285,000)	-	(12,285,000)	-	(12,285,000)
(11,626,190)	-	(11,626,190)	-	(11,626,190)
(51,297,446)	-	(51,297,446)	-	(51,297,446)
812,463	-	812,463	-	812,463
71,636	-	71,636	-	71,636
(377,462)	-	(377,462)	-	(377,462)
<u>\$ (48,171,512)</u>	<u>\$ -0-</u>	<u>\$ (48,171,512)</u>	<u>\$ -0-</u>	<u>\$ (48,171,512)</u>
\$ -	\$ -	\$ -	\$ 1,597,826	\$ 1,597,826
2,238,440	-	2,238,440	(297,553)	1,940,887
6,558,857	404,850	6,963,707	-	6,963,707
(1,762,186)	-	(1,762,186)	-	(1,762,186)
<u>\$ 7,035,111</u>	<u>\$ 404,850</u>	<u>\$ 7,439,961</u>	<u>\$ 1,300,273</u>	<u>\$ 8,740,234</u>
\$ (3,102,316)	\$ 1,002,604	\$ (2,099,712)	\$ (15,123,477)	\$ (17,223,189)
<u>63,484,078</u>	<u>5,094,497</u>	<u>68,578,575</u>	<u>16,203,313</u>	<u>84,781,888</u>
<u>\$ 60,381,762</u>	<u>\$ 6,097,101</u>	<u>\$ 66,478,863</u>	<u>\$ 1,079,836</u>	<u>\$ 67,558,699</u>
\$ 132,974	\$ 79,920	\$ 212,894	\$ -0-	\$ 212,894
<u>\$ 2,621</u>	<u>\$ 547</u>	<u>\$ 3,238</u>	<u>\$ -0-</u>	<u>\$ 3,238</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies

The financial statements of the Lafayette City-Parish Consolidated Government have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the Government's accounting policies are described below.

Reporting entity:

The financial reporting entity consists of (a) the primary government, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the primary government is not accountable, but for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Governmental Accounting Standards Board (GASB) Statement No. 14, "The Financial Reporting Entity" establishes criteria for determining which entities should be considered a component unit and, as such, part of the reporting entity for financial reporting purposes. The basic criteria are described below.

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

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

Primary government:

Lafayette City-Parish Consolidated Government - The Government operates under an elected President-Council (9 members) administrative-legislative form of government. The Consolidated Government's operations include police and fire protection, public transportation (a Government-owned bus system), streets and drainage, parks and recreation, certain social services (including urban redevelopment and housing) and general administration services. The Government owns and operates three enterprise activities: a utility system which generates and distributes electricity and provides water and sewer services; an environmental services fund which provides residential waste collection; and an animal control shelter which provides a parish-wide animal control program. These financial statements present the Lafayette City-Parish Consolidated Government (the primary government) and eight of its component units. Other component units, which should be included in order to conform with generally accepted accounting principles, are omitted.

Individual component units:

Blended component unit -

Lafayette Public Power Authority (LPPA) - LPPA was created by the Louisiana Legislature for the purpose of acquiring electric generating facilities in conjunction with other governmental entities or private enterprises. LPPA owns 50% of a coal-fired generating plant in Boyce, Louisiana (other owners: Cleco - 30%; Louisiana Energy and Power Authority - 20%). All energy produced from LPPA's share of the facility is sold to the Lafayette City-Parish Consolidated Government. The Lafayette Public Utilities Authority (LPUA) is LPPA's governing authority and is comprised of City-Parish council members whose council district includes sixty percent (60%) or more of persons residing in the City of Lafayette and the Government's Director of Utilities is its Managing Director. Although it is legally separate from the Government, LPPA is reported as if it were part of the primary government because its governing body is composed of much of the governing body of the Government and all of the energy generated is sold to Lafayette City-Parish Government's Utilities System.

Discretely presented component units -

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

NOTES TO FINANCIAL STATEMENTS

Downtown Development Authority - The Downtown Development Authority was created by the Louisiana Legislature to implement various plans to aid and encourage both private and public development of the Lafayette Centre Development District. The Council appoints the seven members of the Authority, and the Council must also approve any development plans of the Authority. Funding is provided by transfers from the City's General Fund and an ad valorem tax. The tax began in 1993 and will continue for a period of fifteen years. The Authority's fiscal year end is December 31.

Police Pension and Relief Fund and Firemen's Pension and Relief Fund - These entities were created by the Louisiana Legislature to provide retirement and disability benefits to the firemen and policemen of the City of Lafayette. Each entity is governed by separately elected boards. However, the Lafayette City-Parish Consolidated Government is ultimately responsible for any deficits in the funds.

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

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

Lafayette Public Trust Financing Authority (LPTFA) - LPTFA was formed as a public trust on January 16, 1979 pursuant to Chapter 2-A of Title 9 of the Louisiana revised statutes. The beneficiary of the trust is the City of Lafayette. LPTFA was created to provide financing to low and moderate income families within the Parish of Lafayette. The governing body of LPTFA is comprised of a board of five trustees appointed by the Lafayette City-Parish Council. LPTFA's fiscal year is April 1 through March 31.

Fifteenth Judicial District Criminal Court - The Fifteenth Judicial District Court is composed of eleven judges elected from the parishes of Acadia, Vermilion and Lafayette. The Lafayette City-Parish Council approves the operating budget of the Court and has responsibility for funding any deficits. In addition, one-half of any excess funds goes to the Government's General Fund.

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

Fund accounting:

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

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

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

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

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

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

NOTES TO FINANCIAL STATEMENTS

Basis of accounting:

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

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

The modified accrual basis of accounting is used by all governmental fund types, expendable trust funds and agency funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Sales taxes are considered "measurable" when in the hands of the Sales Tax Collector and are recognized as revenue at that time. Ad valorem taxes are recognized as revenue in the year for which budgeted, that is, in the year in which such taxes are billed and collected. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt are recorded as fund liabilities when due. Except for miscellaneous supplies warehoused at central locations and issued to operating departments as needed, purchases of various operating supplies are regarded as expenditures at the time purchased.

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

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

The Consolidated Government reports deferred revenue on its combined balance sheet. Deferred revenues arise when a potential revenue does not

meet both the "measurable" and "available" criteria for recognition in the current period. Deferred revenues also arise when resources are received by the Government before it has a legal claim to them, as when grant monies are received prior to the recognition of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the Government has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized.

Budgets:

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

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

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

Cash and investments:

The Consolidated Cash Account holds monies of many of the Consolidated Government's individual funds, which have been consolidated to allow for improved cash management. These amounts are reflected as "Due from consolidated cash account" on the balance sheet.

Investments are stated at cost or amortized cost, except for investments in the deferred compensation plan included in the fiduciary fund type which are stated at market value.

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

NOTES TO FINANCIAL STATEMENTS

Short-term interfund receivables/payables:

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

Charges for administrative expenses:

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

Inventories:

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

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

Bond discounts/issuance costs and deferred debits:

In governmental fund types, bond discounts and issuance costs are recognized in the current period. In proprietary fund types, bond discount and issuance costs are deferred and amortized over the terms of the bonds to which such discounts and costs apply. Also included in deferred debits of the proprietary fund types are costs to be recovered from future billings of LPPA to the Lafayette City-Parish Consolidated Government. Under the terms of the power sales contract between LPPA and the City, the City is billed for payment of debt principal and interest. However, in the accounting records, the utility plant costs are reflected through depreciation. The costs to be recovered by LPPA consist principally, therefore, of depreciation of the utility plant in excess

of debt principal billed to the City. It is anticipated that all such deferred costs will be recovered by 2006.

Restricted assets:

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

Fixed assets:

General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures in governmental funds, and the related assets are reported in the general fixed assets account group. All fixed assets of City of Lafayette, Lafayette Parish Government subsequent to 1979, and Lafayette Consolidated Government are valued at cost where historical records are available and at estimated historical cost where historical records cannot be located. Donated fixed assets are valued at their estimated fair market value as of the date received. All general fixed assets of Lafayette Parish Government which were purchased prior to 1980 are valued at estimated historical cost with the exception of buildings. Buildings have been recorded at insured values in effect in 1980. This basis is not in accordance with generally accepted accounting principles which require that such assets be recorded at cost or estimated historical cost. As a result of consolidation, the potential differences resulting from the use of insured values as opposed to cost have been determined to be insignificant to the Lafayette Consolidated Government's General Fixed Assets Account Group.

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

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

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements are capitalized and depreciated over the remaining useful lives of the related fixed assets, as applicable.

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

NOTES TO FINANCIAL STATEMENTS

Unpaid accumulated vacation and sick pay:

City of Lafayette

Employees earn vacation pay in varying amounts ranging from 8 hours per month to 16 hours per month, depending upon length of service. At the end of each year, employees may carry forward vacation time earned but not taken with the maximum allowable carryover of unused vacation time being equal to one year's accumulated vacation time. Subject to the above limitation, unused vacation is paid to an employee upon retirement or resignation at hourly rates being earned by that employee upon separation.

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

Lafayette Parish

Employees earn annual leave in amounts ranging from 8 to 16 hours per month. Annual leave may be carried forward provided the amount carried forward does not exceed an employee's annual earning rate at the time. Unused annual leave (in excess of what can be carried forward) is credited to the employee's sick leave balance. Upon termination, employees are paid for all accumulated annual leave.

Sick leave is credited to all classified employees at the rate of 8 hours per month. All unused sick leave is carried forward from year to year. Upon retirement, employees are paid at their regular rate for any sick leave hours credited in excess of 960 hours.

Vested or accumulated vacation leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. Amounts of vested or accumulated vacation leave that are not expected to be liquidated with expendable available financial resources are reported in the general long-term debt account group. No expenditure is reported for these amounts. Vested or accumulated vacation leave of proprietary funds is recorded as an expense and liability of those funds as the benefits accrue to employees. In accordance with the provisions of Statement of Financial Accounting Standards No. 43, "Accounting for Compensated Absences," no liability is recorded for nonvesting accumulating rights to receive sick pay benefits.

Long-term debt:

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

Fund equity:

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

Interfund transactions:

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

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Nonrecurring or nonroutine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers. Transfers between the primary government and discretely presented component units are reported separately from other operating transfers.

The Parish funds are reporting for a ten-month period due to the Lafayette City-Parish Consolidated Government's fiscal year end being October 31. The Parish's fiscal year end was previously December 31. The City funds are reporting for a twelve-month period since their previous fiscal year end was also October 31. Due to this, the transfers from other funds are \$76,070 more than the transfers to other funds.

Comparative data:

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

NOTES TO FINANCIAL STATEMENTS

would make the statements unduly complex and difficult to read. Also, due to consolidation, total data for the prior year has not been presented for the combining or combined financial statements.

Certain amounts in the 1995 City of Lafayette and Lafayette Parish Government financial statements have been reclassified to the 1996 presentation. Such reclassifications had no material effect on fund equity as previously reported.

Total columns on combined statements - overview:

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

Note 2. Legal Compliance

In November 1992, voters of the City and Parish of Lafayette approved a home rule charter consolidating the governmental functions of the City of Lafayette with the governmental functions of Lafayette Parish Government. On June 3, 1996, the consolidated home rule charter of Lafayette City-Parish Consolidated Government took effect. The budgets included in the current year financial statements are those adopted by each government prior to consolidation. The procedures followed by each are described below.

City of Lafayette

The City follows these procedures in establishing the budgetary data reflected in the financial statements:

1. At least 75 days prior to the beginning of each fiscal year, the Mayor submitted to the City Council a proposed budget in the form required by the City's Charter.
2. A public hearing is conducted to obtain taxpayer comments.
3. Adoption of the budget is required to be not later than 30 days prior to the beginning of the new fiscal year, which commences November 1.
4. The Mayor is authorized to transfer budgeted amounts within departments. However, any revisions which cause interdepartmental transfers or alter the total revenues or expenditures of any fund must be approved by the City Council.

5. Formal budgetary integration is employed as a management control device during the year for all funds. No payment can be made or obligated against any appropriation unless the Mayor or his designee first certifies that sufficient unencumbered funds are or will be available to meet the obligation when it becomes due and payable. In practice, this has generally been interpreted (due to the flexibility for intra departmental transfer of line item appropriations) to mean control at the departmental/fund level.
6. Those budgets which the City adopts are on a basis consistent with generally accepted accounting principles as applied to governmental units, except for Urban Development Action Grant Fund and the CD - First Time Homebuyer Fund in the special revenue fund type.
7. Under the Charter, all appropriations, except for capital outlays, lapse at the close of the fiscal year to the extent that they have not been expended or encumbered. Appropriations for capital outlays lapse after completion of the project or abandonment. A capital outlay appropriation is deemed abandoned if three years pass without any disbursement or encumbrance of the appropriation.

Budgeted amounts are as originally adopted, or as amended in accordance with procedures required by the City's Charter through June 2, 1996.

Lafayette Parish Government

A modified accrual basis budget was formally adopted by the Parish Government prior to the beginning of the fiscal year. A copy of the budget is sent to the Legislative Auditor for the State of Louisiana, and notices of its completion and availability are published. After its adoption, adjustments to the budget for transfers between funds and/or functions, changes in the capital budget, or for appropriation of unobligated funds must be approved by the Parish Council. Budgeted amounts are as originally adopted, or as amended in accordance with procedures required by the Home Rule Charter through June 2, 1996.

Subsequent to June 2, 1996, amendments to either budget were in accordance with procedures required by the Lafayette City-Parish Consolidated Government Home Rule Charter.

Note 3. Ad Valorem Taxes

Primary government

City of Lafayette:

Ad valorem taxes attach as an enforceable lien on property as of January 1 of each year. Taxes are levied by the City in April or May and are actually billed to taxpayers in November. Billed taxes become

NOTES TO FINANCIAL STATEMENTS

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

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

For the year ended October 31, 1996, taxes of 15.42 mills were levied on property with assessed valuations totaling \$388,978,546 and were dedicated as follows:

General corporate purposes	6.01 mills
Maintenance of public streets	1.50 mills
Maintenance of public buildings	1.32 mills
Recreation and parks	2.24 mills
Debt service	4.35 mills

Total taxes levied were \$5,998,054. Taxes receivable at October 31, 1996 totaled \$259,545, all of which is considered uncollectible.

Lafayette Parish:

Ad valorem taxes attach as an enforceable lien on property as of January 1 of each year. During the current fiscal year, taxes were levied by Lafayette Parish in August of 1995 and were billed to the taxpayers by the Assessor in November of 1995, both in the prior fiscal year. Billed taxes are due by December 31, becoming delinquent on January 1 of the following year.

Taxes are budgeted and the revenue recognized in the year following the assessment, when the majority of the taxes are actually collected.

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

For the ten-month period ended October 31, 1996, taxes were levied in 1995 on property with assessed valuations totaling \$572,031,577 and were dedicated as follows:

General corporate purposes, in city	1.84 mills
General corporate purposes	3.69 mills
Maintenance of buildings, road and bridges	10.63 mills
Debt service	3.80 mills
Health unit	1.18 mills

Total taxes levied during 1995 for 1996, exclusive of homestead exemptions, were \$10,243,261. Taxes receivable at October 31, 1996 totaled \$154,592, all of which is considered uncollectible.

Component units

Ad valorem taxes for Downtown Development Authority attach as an enforceable lien on property as of January 1 of each year. Billed taxes are due by December 31, becoming delinquent on January 1 of the following year.

Taxes are budgeted and the revenue recognized in the year following the assessment, when the majority of the taxes are actually collected.

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

For the year ended December 31, 1996, taxes were levied on property with assessed valuations totaling \$29,874,410. The millage for the year was 9.33.

Total taxes levied, exclusive of homestead exemptions, were \$273,969. Taxes receivable at December 31, 1996 totaled \$145,431, all of which is considered collectible.

Note 4. Interfund Receivables, Payables

	Due From (To)		
	Consolidated	Interfund	Interfund
	Cash Account	Receivables	Payables
General Fund	\$ 19,904,942	\$ 1,240,511	\$ 862,592
Special revenue funds -			
Recreation and Parks	-	75,398	3,133
City Park Golf Course	69,914	-	55,085
Vieux Chenes Golf Course	68,064	-	39,483
Heymann Performing Arts Center	-	-	42,031
Natural History Museum and Planetarium	-	35,214	-
Municipal Transit System	(572,449)	588,416	-
Parking Program	98,487	-	86,229
Community Development Block Grant	(234,795)	-	289
Emergency Shelter Grant	(26,570)	-	-
Drug Free Schools Grant - 95/96	(58)	-	-
Drug Free Schools Grant - 96/97	(2,784)	-	-
Urban Development Action Grant	44	-	-
1961 Sales Tax Trust	-	100,564	1,860,468
1985 Sales Tax Trust	-	68,734	1,665,238
Federal Narcotics Seized/ Forfeited Property	5,654	-	-

(continued)

NOTES TO FINANCIAL STATEMENTS

Note 4. Interfund Receivables, Payables (continued)

	Due From (To)			Bond Construction Funds -	Due From (To)		
	Consolidated Cash Account	Interfund Receivables	Interfund Payables		Consolidated Cash Account	Interfund Receivables	Interfund Payables
Housing Rehabilitation Program				1979 Sales Tax	(360,965)	19,369	-
Grant	71,149	-	179,428	1982 General Obligation	102,840	-	-
Affiliated Blind of Louisiana	(321,115)	-	-	1985 Sales Tax	374,714	-	1,796
Department of Health and				1989 Sales Tax	1,898,649	-	9,188
Hospitals Grant - 96/97	(9,322)	-	-	1990 Sales Tax	1,776,678	-	9,397
DARE Project Grant	(720)	-	21,466	1993 Sales Tax	11,525,373	13,707	56,087
CD - First Time Homebuyer	2,622	-	-	1995 Sales Tax	184,011	-	877
Road and Bridge Maintenance	51,644	9,495	75,729	LCDBG Funds -			
Parishwide Drainage Maintenance	156,373	-	23,213	Water Project	-	-	1,580
Adult Correctional Facility				Sewer Project	-	16,028	1,558
Maintenance	(95,509)	58,118	19,165	Enterprise funds -			
Lafayette Parish Public Library	690,257	-	1,304	Utilities System	4,241,000	122,759	163,779
Courthouse and Jail Maintenance	(387,047)	19,146	803	Lafayette Public Power			
Juvenile Detention Home				Authority	-	279,872	214,095
Maintenance	440,631	-	3,528	Environmental Services			
Health Unit Maintenance	111,296	-	-	Disposal	(490,208)	-	-
War Memorial Building	68,735	4,350	37	Animal Control Shelter	(23,121)	41,370	-
City/Parish Forensic Facility	(7,747)	14,701	53	Internal service funds -			
Section 8 Housing	-	-	9,131	Central Vehicle Maintenance	987	109,424	-
Job Training Partnership Act	-	1,263	4,101	Central Printing	32,174	3,857	-
Coroner's Expense	3,286	-	51	Self-Insurance	4,399,299	-	486,310
Dalton "PeeWee" LeBlanc Park	(1,654)	-	-	Group Hospitalization	1,602,832	33,850	76,964
PHWA 736-28-0005	302	-	302	Parish Group Self - Insurance	55,590	76,964	-
FTA LA-90-X112	(966)	-	255	Fiduciary type funds -			
PHWA 736-28-0010	31,722	-	31,065	City Payroll	328,290	-	2,715
FTA 736-28-0009	(7,836)	-	755	Consolidated Cash Account	(80,428,085)	-	-
PHWA 736-28-0003	(306)	-	-	Parish Payroll	-	9,139	4,800
911 Emergency System	(6,970)	-	689	Unemployment Compensation	252,069	-	-
PHWA 736-28-0008	(64)	302	13,408	Metrocode Retirement	24,097	-	-
LPA Broussard	270	-	270				
Parish Transit Study	33,000	-	33,000				
LAPC General Fund	67,557	79,441	-				
Metrocode	972,041	-	-				
Debt service funds -							
Consolidated Tax Bond Sinking	235,721	-	-				
1961 Sales Tax Bond Funds	-	56,087	100,564				
1985 Sales Tax Bond Funds	-	21,275	68,734				
Paving Assessment Bond	459,404	-	-				
Sewer Assessment Bond	2,149	-	-				
Contingencies Sinking	(83,962)	-	-				
Capital projects funds -							
Sales Tax Capital Improvement	32,703,363	2,848,467	33,076				
Downtown Development Authority	8,038	-	-				
					\$ -0-	\$ 6,263,821	\$ 5,263,821

NOTES TO FINANCIAL STATEMENTS

Note 4. Interfund Receivables, Payables (continued)

	Due From (To)		
	Consolidated	Interfund	Interfund
	Cash Account	Receivables	Payables
Primary government (due from/to component units) -			
General Fund	\$ -	\$ 64,141	\$ 331,077
Coroner's Expense	-	4,350	-
Consolidated Cash Account	(3,145,595)	-	-
Parish Payroll	-	880	-
Component units (due from/to primary government) -			
Firemen's Pension and Relief	191,293	38,757	-
Police Pension and relief	(46,509)	44,059	-
Cajundome	-	248,261	-
Downtown Development Authority	393,522	-	-
City Court of Lafayette	-	-	60,086
Lafayette Public Trust Financing Authority	2,279,328	-	-
Criminal Court	(191,114)	-	9,285
	<u>\$ (519,075)</u>	<u>\$ 400,448</u>	<u>\$ 400,448</u>

The amount reported above as due to component units is \$519,075 more than the amount reported as due from primary government. This is caused by Lafayette Public Trust Financing Authority's (LPTFA) fiscal year end being March 31 and Downtown Development Authority's (DDA) fiscal year end being December 31 rather than October 31. At October 31, the primary government owed LPTFA \$2,751,483 compared to LPTFA's March 31 balance due from primary government of \$2,279,328. In addition, the primary government owed DDA \$440,442 at October 31 compared to DDA's December 31 balance due from primary government of \$393,522.

Note 5. Other Receivables

Other receivables consisted of the following at October 31, 1996:

Primary Government

Lafayette Parish School Board -	
Sales and use taxes collected but not remitted	\$ 3,712,143
Other	39,012
Lafayette Parish Sheriff's Department -	
Fines and court costs	4,995
Other	3,976
Various municipalities -	
Refunds for housing juveniles at the Juvenile Detention Home	13,449
Reimbursement of other costs	28,018
Federal grant funds	813,003
State of Louisiana -	
Refunds for housing juveniles at the Juvenile Detention Home	13,713
Federal pass through grant funds	817,047
State grant funds	62,588
State shared revenue	307,031
Other	2,352
Family Court -	
Fines and court costs	10,413
District Judges	<u>57,250</u>
	<u>\$ 5,884,920</u>
Other -	
Reimbursement due for other costs	\$ 59,659
Loans outstanding	<u>\$ 541,016</u>
	<u>\$ 6,485,665</u>

Component Units

Lafayette Parish Sheriff's Department -	
Ad valorem taxes	\$ 124,733
Fines and court costs	26,363
Other	34,829
District Attorney	184,970
State of Louisiana -	
Federal pass through grant funds	<u>2,470</u>
	<u>\$ 373,365</u>

NOTES TO FINANCIAL STATEMENTS

Note 6. Restricted Assets - Enterprise Funds

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

	<u>1996</u>	<u>1995</u>
Cash with paying agent	\$ 6,523,562	\$ 6,640,133
Bond interest and redemption fund	-	1
Bond reserve and capital additions fund	77,297,204	80,798,232
Special assessments	479	5,632
Customers' deposits	4,184,838	3,938,925
Self-insurance funds	<u>1,254,809</u>	<u>130,651</u>
	<u>\$89,260,892</u>	<u>\$91,513,574</u>

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

	<u>1996</u>	<u>1995</u>
Required bond reserve	\$ 7,575,821	\$ 7,575,821
In lieu of tax payment	10,098,678	11,011,834
Capital additions	59,547,737	62,210,577
Other	<u>74,968</u>	<u>-</u>
	<u>\$77,297,204</u>	<u>\$80,798,232</u>

A Self-Insurance Fund was established as part of the Government's risk management program. The Utilities System Fund's investment in the Self-Insurance Fund is accounted for on the equity basis with claims and interest earnings being recognized as increases or decreases in the investment in the year incurred. The Utilities System Fund accounts for its investment in the Unemployment Compensation Fund in the same manner. As a result of the adoption of Governmental Accounting Standards Board Statement No. 10 in the prior year, total recorded claims and expenses exceeded contributions for the Self-Insurance Fund causing the Utilities System Fund to report a liability at October 31, 1995. Total contributions to the Unemployment Compensation Fund exceeded claims at October 31, 1995, and as such, an investment was recorded in the Utilities System Fund. In the current year, the Utilities System Fund reported an investment related to the activity of both the Self-Insurance and Unemployment-Compensation-funds.

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

	<u>1996</u>	<u>1995</u>
Cash with paying agent	\$10,859,787	\$11,584,306
Bond interest and redemption fund	16,603,660	16,558,313
Bond reserve and contingency fund	1,502,935	1,505,340
Fuel cost stability fund	4,528,292	4,515,129
Bond principal and interest fund	<u>46</u>	<u>5,000</u>
	<u>\$33,494,720</u>	<u>\$34,168,098</u>

Note 7. Changes in General Fixed Assets

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

Primary government

City of Lafayette:

	Balance <u>10/31/95</u>	Additions	Deletions	Balance <u>10/31/96</u>
Land	\$ 8,709,839	\$ 334,975	\$ -	\$ 9,044,814
Buildings	41,615,096	728,807	1,071	42,342,832
Equipment -				
Vehicles	13,620,981	3,079,317	718,733	15,981,565
Other	<u>10,508,881</u>	<u>1,367,528</u>	<u>815,082</u>	<u>11,061,327</u>
	<u>\$ 74,454,797</u>	<u>\$ 5,510,627</u>	<u>\$ 1,534,886</u>	<u>\$ 78,430,538</u>

Lafayette Parish:

	Balance <u>01/01/95</u>	Additions	Deletions	Balance <u>10/31/96</u>
Land	\$ 1,301,761	\$ -	\$ -	\$ 1,301,761
Buildings and improvements	33,511,830	45,777	7,795	33,549,812
Machinery and equipment	<u>5,803,745</u>	<u>670,368</u>	<u>264,636</u>	<u>6,209,477</u>
	<u>\$ 40,617,336</u>	<u>\$ 716,145</u>	<u>\$ 272,431</u>	<u>\$ 41,061,050</u>

Total

\$119,491,588

NOTES TO FINANCIAL STATEMENTS

Note 7. Changes in General Fixed Assets (continued)

Component units	Balance	Additions	Deletions	Balance
	10/31/95			10/31/96
Land and buildings	\$ 132,241	\$ -	\$ -	\$ 132,241
Equipment	<u>172,471</u>	<u>25,346</u>	<u>4,821</u>	<u>192,996</u>
	<u>\$ 304,712</u>	<u>\$ 25,346</u>	<u>\$ 4,821</u>	<u>\$ 325,237</u>
	Balance			Balance
	01/01/96	Additions	Deletions	10/31/96
Equipment	<u>\$ 141,301</u>	<u>\$ 1,307</u>	<u>\$ 12,722</u>	<u>\$ 129,886</u>
Total				<u>\$ 455,121</u>

The following is a summary of proprietary fund type fixed assets at October 31, 1996:

	Utilities	Lafayette	Environ -	Animal	Internal
	System	Public Authority	mental Services Disposal	Control Shelter	
Land	\$ -	\$ 201,964	\$ 3,147,688	\$ -	\$ -
Site improvements	-	-	1,910,703	-	-
Buildings	-	-	658,773	476,765	1,197,424
Coal cars	-	14,061,656	-	-	-
Equipment	-	744,967	733,738	243,393	741,647
Electric plant	172,935,504	137,332,583	-	-	-
Water plant	55,368,755	-	-	-	-
Sewer plant	<u>76,631,475</u>	-	-	-	-
	\$ 304,935,734	\$ 152,341,170	\$ 6,450,902	\$ 720,158	\$ 1,939,071
Less accumulated depreciation	(119,459,132)	(67,445,269)	(2,577,856)	(398,674)	(1,113,192)
Construction in progress	<u>34,128,083</u>	<u>583,256</u>	-	-	-
	<u>\$ 219,504,685</u>	<u>\$ 85,479,157</u>	<u>\$ 3,873,046</u>	<u>\$ 321,484</u>	<u>\$ 825,879</u>

	Utilities System	Lafayette Public Power Authority	Environ - mental Services Disposal	Animal Control Shelter	Internal Service
Electric plant acquisition adjustments					\$ 58,049,480
Less accumulated amortization					(21,718,859)
					<u>\$ 36,330,621</u>

Ongoing construction of plant and equipment is accounted for in construction in progress accounts until completion, at which time the assets are transferred to appropriate plant and equipment accounts. Status of construction in progress at October 31, 1996 was as follows:

	Appropriation Amount	Expended to October 31, 1996	Unexpended Balance
Utilities System:			
Electric	\$ 17,087,662	\$ 6,139,927	\$ 10,947,735
Water	29,333,698	21,156,333	8,177,365
Sewer	<u>40,502,300</u>	<u>6,831,823</u>	<u>33,670,477</u>
	<u>\$ 86,923,660</u>	<u>\$ 34,128,083</u>	<u>\$ 52,795,577</u>
Lafayette Public Power Authority	<u>\$ 597,104</u>	<u>\$ 583,256</u>	<u>\$ 13,848</u>

NOTES TO FINANCIAL STATEMENTS

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

	<u>Electric</u>	<u>Water</u>	<u>Sewer</u>
Enterprise Funds -			
Utilities System Fund/			
Lafayette Public Power Authority			
Production plant	5 - 40	30 - 50	-
Distribution	20 - 70	10 - 100	-
Collection plant	-	-	30 - 75
Treatment plant	-	-	10 - 50
General plant	10 - 40	10	10
Vehicles	8	-	-
Coal cars	27	-	-
Cables	15	-	-
		<u>Other</u>	
Environmental Services			
Disposal Fund -			
Vehicles		5	
Buildings and site work		30	
Animal Control Shelter -			
Equipment		5 - 10	
Buildings and improvements		8 - 25	
Internal Service Funds -			
Vehicle Maintenance Fund			
Vehicles		3 - 5	
Heavy equipment		5 - 20	
Central Printing Fund -			
Equipment		5 - 20	

Note 8. Long-Term Debt

Primary Government

City of Lafayette:

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

Revenue Bonds. The City also issues bonds which are repaid from specific revenue sources, either sales taxes or income derived from proprietary

funds. Proceeds are used for the acquisition and construction of major capital facilities of both general government and proprietary activities. The bonds expected to be paid from proprietary revenues are reported in the proprietary funds. Revenue bonds have also been issued to refund other revenue bonds.

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

Bonds outstanding at October 31, 1996 are as follows:

	<u>Issue Date</u>	<u>Final Maturity Date</u>	<u>Interest Rates</u>	<u>Balance Outstanding</u>
General obligation public improvement bonds -				
Series O	04/01/67	02/01/97	4.10	\$ 25,000
Series P	04/01/67	02/01/97	4.10	15,000
Series Q	04/01/67	02/01/97	4.10	48,000
Series R	12/01/73	02/01/98	5.50	100,000
Series S	12/01/73	02/01/98	5.50	100,000
Series T	12/01/73	02/01/98	5.50	40,000
Series U	06/01/75	02/01/00	6.00	20,000
Series V	06/01/75	02/01/00	6.00	20,000
Series W	06/01/75	02/01/00	6.00	20,000
1988	07/01/88	03/01/03	7.40-7.90	<u>8,710,000</u>
				<u>\$ 9,098,000</u>
Sales tax revenue bonds -				
Public streets and drainage secured by:				
1961 tax	07/01/88	03/01/98	7.40- 7.50	\$ 3,165,000
	01/01/93	03/01/02	4.60- 5.45	10,215,000
	05/01/93	03/01/09	4.20- 5.50	52,145,000
	06/01/93	03/01/18	4.90-12.00	16,515,000
1985 tax	05/01/89	05/01/14	7.13-12.00	695,000
	11/01/90	05/01/15	6.90-12.00	2,180,000
	01/01/94	05/01/15	3.40- 5.20	47,525,000
	09/01/95	05/01/20	4.90-10.00	<u>3,965,000</u>
				<u>\$116,405,000</u>

(continued)

NOTES TO FINANCIAL STATEMENTS

Note 8. Long-Term Debt (continued)

	Issue Date	Final Maturity Date	Interest Rates	Balance Outstanding
Utilities revenue bonds -	04/01/67	11/01/96	3.50	\$ 575,000
	06/01/68	11/01/97	5.10	1,210,000
	10/01/73	11/01/97	3.00-5.25	1,405,000
	11/01/76	11/01/01	5.90	1,125,000
	09/01/93	11/01/04	3.60-4.70	<u>44,305,000</u>
				<u>\$ 48,420,000</u>
DRG Revolving loan fund advances (See Note 30)				<u>\$ 812,463</u>
Special assessment sewerage certificates -	01/01/88	01/01/98	7.60	\$ 121,700
	10/01/92	03/01/02	5.25-6.00	<u>332,333</u>
				<u>\$ 461,033</u>

The annual debt service requirements to maturity of all bonds outstanding at October 31, 1996, including interest payments of \$77,350,366, follows:

Year Ending	General Obligation	Revenue Sales Tax	Utilities	Special Assessment	Total
1997	\$ 1,695,369	\$ 13,237,454	\$ 7,458,971	\$ 145,967	\$ 22,537,761
1998	1,691,348	13,192,024	7,462,554	138,373	22,484,299
1999	1,685,936	13,156,812	6,336,681	69,789	21,249,218
2000	1,686,491	13,120,438	6,197,851	66,565	21,071,345
2001	1,678,326	13,085,961	6,192,475	63,285	21,020,047
2002	1,675,651	13,055,214	6,181,632	59,948	20,972,445
2003	1,668,398	13,160,059	6,171,190	-	20,999,647
2004	-	13,167,425	6,165,190	-	19,332,615
2005	-	13,165,411	6,161,470	-	19,326,881
2006	-	13,174,768	-	-	13,174,768
2007 - 2011	-	51,998,669	-	-	51,998,669
2012 - 2016	-	13,413,926	-	-	13,413,926
2017 - 2020	-	4,152,778	-	-	4,152,778
	<u>\$11,781,519</u>	<u>\$201,080,939</u>	<u>\$ 58,328,014</u>	<u>\$ 543,927</u>	<u>\$271,734,399</u>

The City has defeased certain revenue bonds by placing the proceeds of new bonds in irrevocable trusts to provide for all future debt service payments on old bonds. Accordingly, the trust accounts' assets and the liabilities for the defeased bonds are not included in the Government's financial statements. At October 31, 1996, the following bonds are considered defeased:

Sales tax revenue	\$ 28,455,000
Utilities revenue	<u>26,305,000</u>
	<u>\$ 54,760,000</u>

Capital Lease. The City entered into a lease agreement on December 8, 1992 for the purchase of computer equipment. The original amount financed under the lease was \$398,096 and it is considered a capital lease for accounting purposes. The debt service requirements to maturity of the lease at October 31, 1996, including interest payments of \$5,705 is \$95,706 in 1997 and \$6,344 in 1998.

Lafayette Parish Government:

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

Bonds outstanding at October 31, 1996 are as follows:

	Issue Date	Final Maturity Date	Interest Rates	Balance Outstanding
Public improvement bonds -				
Airport	05/01/73	03/01/98	5.25	\$ 140,000
General obligation bonds -				
Courthouse	12/01/77	03/01/02	5.25	900,000
Road	12/01/77	03/01/02	5.25	1,455,000
Road	03/01/78	03/01/03	5.20	1,470,000
Public building	03/01/78	03/01/03	5.20	1,060,000
Building	12/01/81	03/01/06	8.00	50,000
Road	04/01/91	03/01/01	5.80 - 6.00	5,550,000
Jail improvement and renovation refunding bonds	01/04/95	06/15/06	6.25	<u>641,000</u>
				<u>\$ 11,265,000</u>

NOTES TO FINANCIAL STATEMENTS

The annual debt service requirements to maturity of all bonds outstanding at October 31, 1996, including interest payments of \$2,002,834, follows:

1997	\$ 2,391,194
1998	2,342,077
1999	2,196,429
2000	2,334,828
2001	2,365,108
2002	888,571
2003	468,890
2004	94,667
2005	93,662
2006	93,388
	<u>\$ 13,268,834</u>

Component units

LPPA bonds outstanding at October 31, 1996 are as follows:

	Issue Date	Final Maturity Date	Interest Rates	Balance Outstanding
Series 1985	10/01/85	11/01/96	8.90-9.00	\$ 2,175,000
Series 1987	03/01/87	11/01/12	4.00-6.80	7,900,000
Series 1993	12/01/93	11/01/12	2.80-5.25	104,490,000
Series 1996	08/01/96	11/01/12	3.70-6.00	<u>50,910,000</u>
				\$165,475,000
Less unamortized discount				<u>(2,105,951)</u>
				<u>\$163,369,049</u>

The annual debt service requirements on all Lafayette Public Power Authority bonds outstanding at October 31, 1996, including interest payments of \$76,532,734 follows:

Year Ending October 31	
1997	\$ 14,858,166
1998	16,151,618
1999	16,114,341
2000	16,151,889
2001	16,083,161
2002 - 2007	84,057,916
2008 - 2013	<u>78,590,643</u>
	<u>\$242,007,734</u>

LPTFA bonds outstanding at October 31, 1996 are as follows:

	Interest Rate	Balance Outstanding
1990 Bond Issue	8.50	\$ 4,641,959
1991 Bond Issue:		
Class A-1	7.50	4,819,852
Class A-2	7.50	4,800,000
Class A-3	9.25	500,000
Class B-1	7.375	2,237,516
Class B-2	9.50	<u>420,000</u>
		\$ 17,399,327
Less unamortized discount		<u>(1,240,826)</u>
		<u>\$ 16,158,501</u>

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

Changes in Long-Term Liabilities. During the period ended October 31, 1996, the following changes occurred in long-term liabilities (in thousands of dollars):

Primary Government

	Balance, 11/01/95	Additions	Reductions	Balance, 10/31/96
City of Lafayette:				
General obligation debt	\$ 10,076	\$ -	\$ 978	\$ 9,098
Sales tax revenue debt	142,110	-	5,705	136,405
Utilities revenue debt	53,905	-	5,485	48,420
Special assessment debt	578	-	117	461
Compensated absences	1,885	361	-	2,246
Capital lease	<u>181</u>	<u>-</u>	<u>85</u>	<u>96</u>
	\$ 208,735	\$ 361	\$ 12,370	\$ 196,726
LPPA:				
Revenue debt	<u>169,895</u>	<u>50,910</u>	<u>55,330</u>	<u>165,475</u>
	<u>\$ 378,630</u>	<u>\$ 51,271</u>	<u>\$ 67,700</u>	<u>\$ 362,201</u>

NOTES TO FINANCIAL STATEMENTS

	Balance, 01/01/96	Additions	Reductions	Balance, 10/31/96
Lafayette Parish:				
General obligation debt	\$ 12,926	\$ -	\$ 1,660	\$ 11,266
Compensated absences	431	72	-	503
	<u>\$ 13,357</u>	<u>\$ 72</u>	<u>\$ 1,660</u>	<u>\$ 11,769</u>
	Balance, 11/01/95	Additions	Reductions	Balance, 10/31/96
Component units				
Cajundome:				
Compensated absences	\$ 42	\$ 12	\$ 3	\$ 51
Bonds	1,550	-	477	1,073
Downtown Development Authority:				
Compensated absences	7	1	-	8
LPTFA:				
Revenue bonds	35,011	-	17,612	17,399
	<u>\$ 36,610</u>	<u>\$ 13</u>	<u>\$ 18,092</u>	<u>\$ 18,511</u>

Note 9. Authorization for Sale of Additional Bonds

At elections held on April 4, 1981 and July 20, 1985, voters of the City of Lafayette had approved the issuance of additional sales tax revenue bonds. At October 31, 1996, the remaining approved amounts are as follows:

	1961 Sales Tax	1985 Sales Tax
Street improvements	\$26,816,026	\$14,207,000
Drainage improvements	-	161,000
North University underpass	2,762,141	-
Public buildings	203,833	-
Totals	<u>\$29,782,000</u>	<u>\$14,368,000</u>

Note 10. Deficits in Individual Funds

At October 31, 1996, the Environmental Services Disposal Fund had an accumulated deficit of \$204,402 (1995 \$-0-) and the Self Insurance-Fund had an accumulated deficit of \$2,947,023 (1995 \$3,404,903).

Note 11. Deposits and Investments

Deposits:

Primary government

At year end, the carrying amount of the City-Parish's deposits, including demand deposit accounts and certificates of deposit, was \$13,822,616 and the bank balance was \$16,252,852. Of the bank balance, \$700,000 was covered by federal depository insurance and \$15,552,852 was covered by collateral held by the City's/Parish's fiscal agent in the City's/Parish's name, as applicable. Cash on hand and with paying agents aggregated \$7,916,460 (Lafayette City-Parish Consolidated Government) and \$10,959,797 (LPPA).

Component units

At year end, the carrying amount of City Court of Lafayette and Cajundome deposits was \$4,882,993 and the bank balance was \$4,157,209. Of the bank balance, \$1,086,676 was covered by federal depository insurance and \$3,070,533 was covered by collateral held by the fiscal agent of the individual entities in their name. In addition, cash on hand for these entities, Downtown Development Authority and Criminal Court totaled \$15,675.

The carrying amount of deposits for LPTFA and the Marshal-City Court of Lafayette was \$1,223,423. Information related to collateral for these deposits was not available.

Investments:

The Lafayette City-Parish Consolidated Government's investments are categorized as either (1) insured or registered for which the securities are held by the Government or its agent in the Government's name, (2) uninsured and unregistered for which the securities are held by the broker's or dealer's trust department or agent in the Government's name or (3) uninsured and unregistered for which the securities are held by the broker or dealer, or by its trust department or agent but not in the Government's name. All of the Government's investments are considered Category 1 at October 31, 1996 and are detailed below (in thousands of dollars).

NOTES TO FINANCIAL STATEMENTS

	<u>Primary Government</u>		<u>Component Units</u>	
	<u>Carrying Amount</u>	<u>Market Value</u>	<u>Carrying Amount</u>	<u>Market Value</u>
Lafayette City-Parish				
Consolidated Government -				
U.S. Government securities	\$ 131,859	\$ 132,218	\$ 22,686	\$ 24,031
Repurchase agreements	40,500	40,626	-	-
Louisiana Asset Management Pool	2,245	2,245	-	-
Corporate bonds	-	-	3,364	3,502
Equity securities	-	-	2,299	3,189
Utilities System Fund investment in self-insurance and unemployment compensation funds	1,255	1,255	-	-
Amount in employee deferred compensation plan administered by third party	9,851	9,851	-	-
Other	-	-	1,221	1,221
	<u>\$ 185,710</u>	<u>\$ 186,195</u>	<u>\$ 29,570</u>	<u>\$ 31,943</u>
LPPA -				
Repurchase agreements	7,000	6,997	-	-
U.S. Government securities	<u>19,043</u>	<u>19,053</u>	-	-
Totals	<u>\$ 211,753</u>	<u>\$ 212,245</u>	<u>\$ 29,570</u>	<u>\$ 31,943</u>

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

City of Lafayette

Proceeds of the 1961 1% sales and use tax levied by the City of Lafayette (1996 collections \$21,094,555; 1995 \$19,481,114) are dedicated to the following purposes:

1. Capital improvements (as more fully described in the tax proposition) for streets, sidewalks and bridges; drains, drainage canals and sub-surface drainage; fire department stations and equipment; police department stations and equipment; garbage disposal and health and sanitation equipment and facilities; public buildings; public parks and recreational facilities and equipment; civil defense; and any other work of permanent public improvement, title to which shall be in the public.
2. Supplementing the revenues of the General Fund, after providing for debt service on outstanding bonds, provided that such an amount cannot exceed 25% of the annual sales tax revenues.

Proceeds of the tax have been pledged and dedicated to the retirement of various Public Street and Drainage Bonds with outstanding principal balances totaling \$82,040,000 at October 31, 1996.

Proceeds of the 1985 1% sales and use tax levied by the City of Lafayette effective August 1, 1985 (1996 collections \$18,999,803; 1995 \$17,511,524) are dedicated to the following purposes:

1. Capital improvements (as more fully described in the tax proposition) for street and drainage improvements.
2. Supplementing the revenues of the General Fund, after providing for debt service on outstanding bonds, provided that such an amount cannot exceed 15% of the annual sales tax revenues.

Proceeds of the tax have been pledged and dedicated to the retirement of Public Streets and Drainage Bonds with outstanding principal balances totaling \$54,365,000 at October 31, 1996.

Under the terms of the various bond indentures:

- (a) All proceeds of the tax are to be deposited daily into a Sales Tax Trust Fund.
- (b) Each month, there will be transferred from the Sales Tax Trust Fund an amount estimated to be required to pay for all reasonable and necessary costs and expenses of collecting and administering the tax during the next succeeding month.
- (c) On or before the 20th day of each month, there shall be transferred to a Sales Tax Bond Sinking Fund an amount equal to 1/6 of the interest falling due on the next interest payment date and 1/12 of the principal falling due on the next principal payment date.
- (d) On or before the 20th day of each month, there shall also be transferred to a Sales Tax Bond Reserve Fund a prescribed sum until such time as there is on deposit in that fund a sum equal to the highest combined principal and interest requirements in any succeeding fiscal year on the outstanding bonds.
- (e) Any funds remaining after the above transfers will be considered surplus and may be used for the purposes for which the tax was levied.

Lafayette Parish

Lafayette Parish is authorized by the voters of the parish to levy and collect a one percent (1%) sales and use tax on a parish-wide basis except for territory located within the boundaries of any incorporated municipality situated within the Parish. The sales tax ordinance provides

NOTES TO FINANCIAL STATEMENTS

that the net proceeds of the sales tax will be deposited in the General Fund of the Parish for general expenditures. Revenues from this tax totaled \$3,238,200 for the period ended October 31, 1996 (1995 \$3,501,150).

Note 13. Segment Information for Enterprise Funds

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

Except as noted below, operating results of each enterprise fund are presented in Exhibits D and E of this report. Other required segment information as of October 31, 1996 is as follows:

	Net Working Capital	Total Assets	Long-term Liabilities	Total Equity
Utilities System	\$13,901,195	\$369,579,802	\$ 40,634,076	\$308,394,885
LPPA	12,050,169	157,261,944	136,392,732	7,758,372
Environmental Services	(525,648)	4,841,396	-	3,347,398
Animal Control Shelter	2,404	368,427	-	323,888
Total Enterprise Funds	\$25,428,120	\$532,051,569	\$177,026,808	\$319,824,543

Operating results of individual utilities accounted for in the Utilities System Fund for the year ended October 31, 1996 were as follows:

	Electric Utility	Water Utility	Sewer Utility	Totals
Operating revenues	\$104,883,161	\$9,406,335	\$10,083,581	\$124,373,077
Operating expenses - Depreciation and amortization	6,890,526	899,536	1,281,544	9,071,606
Other	86,286,823	5,996,837	7,983,110	100,266,770
Operating income	\$ 11,705,812	\$2,509,962	\$ 818,927	\$ 15,034,701

Note 14. Contributed Capital

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

	Utilities System	Environmental Services	Animal Control Shelter	Central Vehicle Maintenance	Central Printing
Developers in aid of construction Municipality fixed assets	\$ 71,636	\$ -	\$ -	\$ -	\$ -
Depreciation and loss charged	-	(59,092)	(51,803)	(90,495)	(19,172)
Contributed capital, 11/01/95	37,253,113	3,518,049	333,011	704,923	108,287
Contributed capital, 10/31/96	\$37,324,749	\$3,551,800	\$321,339	\$ 694,348	\$ 89,115

Note 15. Flow of Funds; Restrictions on Use - Utility Revenues

Under the terms of various bond indentures on outstanding Utilities Revenue Bonds, all income and revenues of the Utilities System are pledged and dedicated to the retirement of said bonds and are to be deposited in funds as indicated below:

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

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

NOTES TO FINANCIAL STATEMENTS

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

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

Note 15. Flow of Funds; Restrictions on Use - LPPA

Under the terms of the ordinance authorizing and providing for the issuance of electric revenue bonds of the Authority to finance the acquisition of an ownership interest in a fossil fuel steam electric generating plant and for other purposes relating thereto, the bonds are special obligations of the Authority payable solely from and secured by the revenues and other funds including bond proceeds. Such revenues consist of all income, fees, charges, receipts, profits, and other moneys derived by the Authority from its ownership and operation of the fossil fuel steam electric generating plant. Moneys in the revenue fund shall first be applied to the payment of operating expenses of the plant, exclusive of depreciation and amortization. Moneys in the revenue fund shall then be deposited into the bond fund to pay principal of and premium, if any, and interest on all bonds as they become due and payable; and then be applied to maintain the reserve account in the bond fund at an amount equal to the maximum annual debt service requirements on all bonds (initially funded from bond proceeds). After making the required payments into the operating account and bond fund, there shall be paid out of the revenue fund into the reserve and contingency fund an amount equal to \$1,500,000 or such greater amount as may be determined by the consulting engineer (of which \$1,000,000 was provided from the 1977 bond proceeds and \$500,000 was provided from the 1981 bond proceeds); provided that there shall not be required to be paid therein during any month an amount in excess of 25% of the amounts required to be paid during such month to the bond fund. If on any October 31 following the date of commercial operation, the moneys credited (or to be credited as of such date) to the revenue fund shall exceed the Authority's required amount of working capital for the operation of the plant, the amount of such excess

shall be applied by the Authority (i) to reduce monthly power costs to the Lafayette City-Parish Consolidated Government under the power sales contract, (ii) to pay the cost of making repairs, renewals and replacements, additions, betterments and improvements to and extensions of the plant operation, (iii) to the purchase or redemption of bonds, (iv) to any other purpose in connection with the plant operation, or (v) to any other lawful purpose of the Authority, including the payment of subordinated indebtedness.

The fuel cost stability fund was established to stabilize the retail customer billings when the generating plant is out of service for a period of seven days or more. A credit may be applied to the monthly power bill to the Lafayette City-Parish Consolidated Government. When the unit has been returned to operation, the funds which were applied as a credit are recovered by application of a surcharge to restore the fund balance over a reasonable period of time.

Note 17. Contract for Purchase of Power

On May 1, 1977, the City of Lafayette entered into a power sales contract with the Lafayette Public Power Authority (LPPA) for purchase of all electric power and energy which is capable of generation from LPPA's 50% ownership interest in a fossil fuel steam electric generating plant near Boyce, Louisiana. The generating unit has a net generating capability of approximately 530 MW.

Under the terms of the power sales contract, which will terminate on April 30, 2017, the City makes monthly payments sufficient to cover: all debt service of LPPA (including debt service reserve requirements); the amount which LPPA is required under its bond resolution(s) to pay or set aside during such month into any other fund or account established by the bond resolutions including working capital funds; any payments which LPPA is required to make for the cost of renewals, replacements or preventive maintenance of the facility; and the costs of producing or delivering power and energy during such month (including general and administrative expenses, but excluding depreciation). Such payments will continue throughout the term of the contract whether or not the unit is operable or whether power or energy is being delivered to the City under the terms of the contract.

Note 18. Deferred Compensation Plan

The Lafayette City-Parish Consolidated Government offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all City-Parish employees, permits them to defer a portion of their salary until future years. Participation in the plan is optional. The deferred compensation is not available to employees until termination, retirement, death or

Employees who have completed 25 years of service (20 years if hired before August 1, 1975) are entitled to benefits as follows:

Benefit Category	Amount
Currently receiving benefits	91
Partially vested	24
Non-vested	169

Employees who have completed 25 years of service (20 years if hired before August 1, 1975) are entitled to benefits as follows:

Benefit Category	Amount
Basic benefit-based on percentage of highest average monthly salary	554
Employed prior to 8-1-75	554
Employed subsequent to 8-1-75	554
Additional benefits based on percentage of highest average monthly salary	11
Employed prior to 8-1-75 - Each additional year of service over 20 years	28
Employed subsequent to 8-1-75 - Each additional year of service over 20 years	28
Maximum total benefits	658
Employed prior to 8-1-75	658
Employed subsequent to 8-1-75	658

The Government and the employee both contribute an amount equal to 10% of the employee's gross salary each pay period with the exception that fire employees who reach the age specified in the statute are allowed a rate reduction. Contributions are not made on police employee overtime pay and police and fire employee holiday pay. In addition, proceeds of a 2% fire insurance premium tax received from the State of Louisiana are dedicated to support the firemen's pension fund. These funding policies were established by state law.

Employees who have completed 25 years of service (20 years if hired before August 1, 1975) are entitled to benefits as follows:

Benefit Category	Amount
Currently receiving benefits	91
Partially vested	24
Non-vested	169

Employees who have completed 25 years of service (20 years if hired before August 1, 1975) are entitled to benefits as follows:

Benefit Category	Amount
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Employed subsequent to 8-1-75	554
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Employed subsequent to 8-1-75 - Each additional year of service over 20 years	28
Maximum total benefits	658
Employed prior to 8-1-75	658
Employed subsequent to 8-1-75	658

The plans were created by special acts of the Louisiana Legislature and participation is mandatory for all employees, except that employees joining the departments after age 34 are ineligible. The payroll for employees covered by the plans for the year ended October 31, 1994, was \$5,077,596 for fire employees and \$5,612,448 for police employees. Membership in the plans at November 1, 1995, the most recent information available, is comprised of the following:

Plan descriptions and provisions:

Firemen's and Police Pension Plans

The plans were created by special acts of the Louisiana Legislature and participation is mandatory for all employees, except that employees joining the departments after age 34 are ineligible. The payroll for employees covered by the plans for the year ended October 31, 1994, was \$5,077,596 for fire employees and \$5,612,448 for police employees. Membership in the plans at November 1, 1995, the most recent information available, is comprised of the following:

Plan descriptions and provisions:

Firemen's and Police Pension Plans

The plans were created by special acts of the Louisiana Legislature and participation is mandatory for all employees, except that employees joining the departments after age 34 are ineligible. The payroll for employees covered by the plans for the year ended October 31, 1994, was \$5,077,596 for fire employees and \$5,612,448 for police employees. Membership in the plans at November 1, 1995, the most recent information available, is comprised of the following:

NOTES TO FINANCIAL STATEMENTS

Funding status and progress:

The pension benefit obligation was determined as part of an actuarial valuation of the plan as of November 1, 1995. Significant actuarial assumptions used in determining the pension benefit obligation include: (a) a rate of return on the investment of present and future assets of 8 percent per year compounded annually, (b) salary scales that reflect inflation of 4.5% and merit and seniority increases of 0.5%, and (c) administrative expenses of \$10,000 annually for firemen and \$15,000 annually for police. The only change in assumptions used during the valuation year ended November 1, 1995 was an increase in the administrative expense assumption from \$10,000 used in prior years to \$15,000 for the Police Pension and Relief Fund.

	Firemen's Pension and Relief <u>Fund</u>	Police Pension and Relief <u>Fund</u>
Pension benefit obligations:		
Participants currently receiving benefits	\$15,569,400	\$19,084,400
Current employees -		
Accumulated employee contributions	4,072,900	3,363,600
Employer financed vested	4,383,500	715,100
Employer financed nonvested	<u>2,823,000</u>	<u>4,949,800</u>
Total pension benefit obligation	\$26,848,800	\$28,112,900
Net assets available for benefits, at cost (market value is \$10,556,280 and \$2,501,812 for firemen and police, respectively)		
	<u>9,954,315</u>	<u>2,354,009</u>
Unfunded pension benefit obligation	<u>\$16,884,485</u>	<u>\$25,758,891</u>

During the year ended November 1, 1995, the Firemen's and Police Funds experienced a net increase in pension benefit obligations of \$1,650,900 and \$1,710,400, respectively. None of that change was due to plan amendments.

Assets are valued at cost for balance sheet purposes. Investments in any one organization, representing 5% or more of the net assets available for benefit at October 31, 1995 are detailed below:

	Firemen's Pension and Relief <u>Fund</u>	Police Pension and Relief <u>Fund</u>
Funds with Munder Capital:		
Money Market Funds	\$ 1,858,940	\$ 124,502
U.S. Government Obligations	4,824,163	1,151,408
Corporate Bonds	1,640,565	509,662
Equities	1,533,421	376,857
Foreign Obligations	<u>170,543</u>	<u>44,215</u>
	<u>\$10,927,532</u>	<u>\$ 2,206,644</u>

Contributions required and contributions made:

Employer and employee contributions to the plans for the year ended October 31, 1996, made in accordance with state law rather than actuarial methods, were as follows:

	Firemen's Pension and Relief <u>Fund</u>	Police Pension and Relief <u>Fund</u>
Employer contributions	\$ 507,759	\$ 561,245
Employee contributions	\$ 487,546	\$ 561,245
Employer contributions as a percent of current year covered payroll	10%	10%
Employee contributions as a percent of current year covered payroll (rate for Firemen's Pension and Relief Fund is reduced when the participants reach the age specified in the statute)	10%	10%

As noted, contributions are made according to statutory requirements, not actuarial recommendations. Through the year ended November 1, 1995, the Government's actuary has determined that the current contribution in the firemen's fund is 76.1% of that required to amortize unfunded liabilities over 30 years and, in the police fund, 56.7% of that required to amortized over 30 years. The Government is ultimately liable for any deficits which may develop in the fund in future years.

NOTES TO FINANCIAL STATEMENTS

During 1991, the Firemen's Pension and Relief Fund instituted a Deferred Retirement Option Plan (DROP). Under this plan, a member who is eligible for retirement may request continuation on active duty up to two years, during which time retirement payments which would have been made to the retiree had retirement occurred will be accrued to the participant in the Pension Fund and paid in a lump sum upon actual retirement from active duty. During the two year period, the City continues to make the same required contribution for the participant, but the participant's contributions are decreased depending upon date of employment and length of service. At October 31, 1996, fifteen firemen were participating in this program. Benefits accrued to them through October 31, 1996 aggregated \$524,839.

Trend information:

Ten-year trend information is presented in the individual component unit financial statements of the Firemen's Pension and Relief Fund and Police Pension and Relief Fund.

Municipal Employees' Retirement Systems (MERS)

Plan description and provisions:

The payroll for employees covered by the MERS for the year ended October 31, 1996 was \$24,312,662.

Employees are eligible to retire under Plan A of the System at age 55 or 60 depending on years of creditable service, or at any age with 30 years of creditable service. Monthly benefits consist of 3% of a member's final compensation, multiplied by years of service with certain limitations. The System also provides disability and survivor benefits. All benefits are established by State statute.

Description of funding policy:

Covered employees are required to contribute 9.25% of their salary to MERS; the Government contributed 6.75% through June 30, 1996 at which time the rate changed to 6.25%. Contributions for the year ended October 31, 1996 were \$2,248,921 from employees and \$1,650,279 from the Government.

The pension benefit obligation at June 30, 1996, the last actuarial determination available, for the MERS Plan A as a whole, determined through an actuarial valuation performed as of that date, was \$349,344,064. The MERS Plan A net assets available for benefits on that date (valued at market) were \$317,277,291, resulting in an unfunded pension benefit obligation of \$32,066,773. The Consolidated Government's contribution for 1996 represented approximately 17.17% of total contributions required of all participating employers.

Parochial Employees' Retirement System (PERS)

The payroll for employees covered by the PERS for the period ended October 31, 1996 was \$5,287,427.

Members of the plan may retire with thirty years of creditable service regardless of age, with twenty-five years of service at age 55, and with ten years of service at age 60. Benefit rates are 1% of final compensation (average monthly earnings during the highest 36 consecutive months, or joined months if service was interrupted) plus \$2.00 per month for each year of service credited prior to January 1, 1980, and 3% of final compensation for each year of service after January 1, 1980. The System also provides disability and survivor benefits. Benefits are established by State statute.

Covered employees are required to contribute 9.50% of their earnings to the plan; the Government contributes 7.25%. The total contribution for the year was \$881,802 which consisted of \$385,084 for the Government and \$496,718 from its employees. Contributions are also established by State statute.

The pension benefit obligation at December 31, 1995, the most recent report available, for the PERS Plan A as a whole, determined through an actuarial valuation performed as of that date, was \$762,893,530. The PERS Plan A net assets available for benefit on that date (valued at cost or amortized cost) were \$647,645,108, resulting in an unfunded pension benefit obligation of \$115,248,422. The Consolidated Government's contribution represented approximately 1.82% of total contributions required of all participating employers.

Trend information:

Ten-year historical trend information providing information about progress made in accumulating sufficient assets to pay benefits when due is presented in the PERS December 31, 1995 annual report.

The amount reported above as "pension benefit obligation" is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rate benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the System's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among government pension plans and employers. The System does not make separate measurements of assets and pension benefit obligations for individual employers.

NOTES TO FINANCIAL STATEMENTS

Note 20. Contingent Liabilities

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

Note 21. Environmental Liability

The site upon which the City's first power generation plant was once located has been identified as containing environmental contamination. In 1979, the City built an electrical substation on the site after the eighty-year old generation plant was destroyed by fire. While performing electrical upgrades to the substation in 1991, the City discovered traces of petroleum products and began an investigation as to the source of the contaminants and the extent of contamination. As a result of extensive testing on the substation site and adjacent properties, it appears that the source of the contamination is likely to have been caused from underground storage tanks which once contained fuel oil and diesel fuel used in the generation of electrical power by the former utility plant.

The City currently has plans to conduct a clean-up of the site using bioremediation technology. This method of remediation involves the introduction of micro-organisms into the soil through the use of various ground wells which will be bored throughout the site. The cost of this clean-up utilizing bioremediation technology is estimated at approximately \$1,750,000 and will take several years to complete. Through October 31, 1996, the City has incurred expenses of \$188,063 in connection with the remediation project for environmental testing and consulting. The estimated remaining cost of the clean-up of \$1,561,937 is accrued in the Utilities System Fund at October 31, 1996.

The City has plans to first conduct a test of the bioremediation process on a small area of the site to determine if this process can be used successfully before beginning the full-scale bioremediation project. Should the bioremediation project be unsuccessful, the City may have to resort to conventional remediation methods which could cost as much as \$7,000,000 for the clean-up of this site.

Note 22. Commitments

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

In 1993, Cleco restructured and downsized its organization at a cost of \$10,851,000. A portion of this cost (\$564,950) was allocated to the Authority in the 1993 Administrative and General True-up billing, dated April 4, 1994. The Authority was not notified of Cleco's intent to bill this cost to the joint owners prior to receiving this billing. As of June 1995, an agreement was reached on the restructuring costs and various other calculations on the Administrative and General True-up billings. The agreed upon settlement of \$273,834 will be paid to CLECO in three annual installments of \$91,278. The first installment was paid in August 1995.

Note 23. Lease Agreements - Waterworks Districts

The Utilities System has entered into long-term lease-purchase and franchise agreements with Waterworks District Numbers 1, 3 and 4 of the Parish of Lafayette for a period of thirty years from the dates of the agreements. These districts were originally created to furnish water to residents of various areas in or near the City of Lafayette. The agreements provide that the City operate these water systems, including billing the consumers and collecting the monies for services, and furnishing all labor, materials, equipment, transportation, and tools to operate and maintain these systems. The agreements further provide that the City is to provide funds to pay the outstanding revenue bonds and interest thereon when due plus an additional amount for additions and extensions, and administration and overhead expenses. There were no outstanding bonds for any of the Waterworks Districts at October 31, 1996.

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

NOTES TO FINANCIAL STATEMENTS

Note 24. Risk Management

The Lafayette City-Parish Consolidated Government is self-insured for workers' compensation, general liability (which includes law enforcement), errors and omissions, automobile liability, fleet collision and property (which includes fire and extended coverage and boiler and machinery). These activities are accounted for in the Self-Insurance Fund which was established on November 1, 1979. The following is a summary of the Government's self-insured retentions for the Self-Insurance Fund:

Workers' compensation	\$350,000
General liability	Unlimited
Errors and omissions	Unlimited
Automobile liability	Unlimited
Fleet collision	Unlimited
Property (Variable)	\$50,000 - \$500,000

The claims liability of \$7,219,682 reported at October 31, 1996 is based on the requirements of Governmental Accounting Standards Board (GASB) Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. The claims liability projected at October 31, 1996 was determined based on an actuarial study performed as of January 31, 1997. Changes in the fund's unpaid claims liability amount in fiscal year 1996 and 1995 were as follows:

	<u>1996</u>	<u>1995</u>
Unpaid claims liability, beginning	\$6,640,836	\$5,509,851
Current year claims and changes in estimates	2,197,869	3,484,007
Claims paid	<u>(1,619,023)</u>	<u>(2,353,022)</u>
Unpaid claims liability, ending	<u>\$7,219,682</u>	<u>\$6,640,836</u>

Although the Government's Self-Insurance Fund is operated on a unitary basis, contributions for premiums, reserves and losses for coverages are divided between those applicable to the Government's utilities system and those applicable to non-utility funds (funded primarily from General Fund revenues). These contributions are also reported as quasi-external transactions. The accumulated deficit at October 31, 1996 is applicable to utility and non-utility activity as follows:

Retained earnings (accumulated deficit):	
Utility	\$ 1,110,410
Other	<u>(4,057,433)</u>
Total	<u>\$ (2,947,023)</u>

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

The City is also self-insured for group hospitalization. This activity is accounted for in the Group Hospitalization Fund which was established during the 1988 fiscal year; the Parish employees joined in September of 1996. Both employer's and employees' portions of premiums are paid into the Group Hospitalization Fund and are available to pay claims and administrative costs. The claims liability of \$1,360,000 reported in the fund at October 31, 1996 is based on the requirements of Governmental Accounting Standards Board Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. Changes in the fund's claims liability amount in fiscal year 1996 was as follows:

Claims liability, beginning	\$ 653,013
Current year claims and changes in estimates	6,990,208
Claims paid	<u>(5,283,221)</u>
Claims liability, ending	<u>\$ 1,360,000</u>

NOTES TO FINANCIAL STATEMENTS

Note 25. Compensation of Council

A detail of compensation paid to individual council members for the period ended October 31, 1996 follows:

City Council

P. V. "Pappy" Landry	\$ 8,026
Christopher Williams	8,026
Helen Bellamy	8,026
Elmo J. Laborde, Jr.	8,026
Nancy Mounce	8,026
	<u>\$ 40,130</u>

Parish Council

Lynn Guidry	\$ 8,069
Lenwood Broussard	8,069
Louis C. Benjamin, Jr.	8,069
Ed Roy	8,069
Conrad Comeaux	8,069
Daryl Schouest	8,069
Timothy P. Michot	8,069
	<u>\$ 56,481</u>

City-Parish Council

Ted Ardoin	\$ 7,497
Robert Castille	7,497
Christopher Williams	7,497
Louis C. Benjamin, Jr.	7,549
Lenwood Broussard	7,549
Jerry Trumps	7,497
Ernest Alexander	7,497
Daryl Schouest	7,549
Randal Menard	7,497
	<u>\$ 57,629</u>

Total

\$ 164,242

Note 26. Budgets for Special Revenue Funds

The Lafayette City-Parish Consolidated Government adopts a non-GAAP basis budget for the Urban Development Action Grant Fund and the CD - First Time Homebuyer Fund. Both of these funds are included in the special revenue fund type. A reconciliation of the actual-on-budgetary-basis special revenue fund activity shown in Exhibit C with the Combined Statement of Revenues, Expenditures and Changes in Fund Balances - All Governmental Fund Types and Expendable Trust Funds (Exhibit B) follows:

	As Presented in <u>Exhibit C</u>	Adjustment to Actual	Total per <u>Exhibit B</u>
Revenues	\$ 62,026,765	\$ (25,848)	\$ 52,000,917
Expenditures	(22,441,658)	-	(24,441,658)
Other financing sources (uses):			
Proceeds from sale of fixed assets	23,825	-	23,825
Operating transfers in	5,100,692	-	5,100,692
Operating transfers out	(41,762,116)	-	(41,762,116)
Transfers to component units	<u>(93,193)</u>	<u>-</u>	<u>(93,193)</u>
Excess (deficiency) of revenues and other sources over expendi- tures and other uses	\$ 854,315	\$ (25,848)	\$ 828,467
Fund balances, beginning	3,854,936	(49,429)	3,805,507
Prior period adjustment	59,997	-	59,997
Residual equity transfers out	<u>(37,799)</u>	<u>-</u>	<u>(37,799)</u>
Fund balances, ending	<u>\$ 4,731,449</u>	<u>\$ (75,277)</u>	<u>\$ 4,656,172</u>

NOTES TO FINANCIAL STATEMENTS

Note 27. Budgets for Debt Service Funds

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

	As Presented in <u>Exhibit C</u>	Assessment Bond <u>Funds</u>	Total per <u>Exhibit B</u>
Revenues	\$ 4,284,659	\$ 173,175	\$ 4,457,834
Expenditures	(17,303,287)	(159,699)	(17,462,986)
Other financing sources (uses):			
Operating transfers in	13,505,803	-	13,505,803
Operating transfers out	<u>(769,721)</u>	<u>-</u>	<u>(769,721)</u>
Excess (deficiency) of revenues and other sources over expendi- tures and other uses	\$ (282,556)	\$ 13,476	\$ (269,080)
Fund balances, beginning	<u>20,247,043</u>	<u>890,065</u>	<u>21,137,108</u>
Fund balances, ending	<u>\$ 19,964,487</u>	<u>\$ 903,541</u>	<u>\$ 20,868,028</u>

Note 28. Fund Equity - Special Revenue Funds

Fund balances in the special revenue funds have been reserved and designated as follows at October 31, 1996:

	<u>Reserved Fund Balances</u>					
	In- complete <u>Contracts</u>	Encum- brances <u>brances</u>	Housing <u>Housing</u>	Non- current Receiv- ables <u>ables</u>	Inven- tory <u>Inventory</u>	<u>Total</u>
Community Development Block Grant	\$ -	\$ -	\$ -	\$ -	\$ 31,204	\$ 31,204
Urban Development Action Grant	-	-	-	456,444	-	456,444

(continued)

	<u>Reserved Fund Balances</u>					
	In- complete <u>Contracts</u>	Encum- brances <u>brances</u>	Housing <u>Housing</u>	Non- current Receiv- ables <u>ables</u>	Inven- tory <u>Inventory</u>	<u>Total</u>
CD - First Time Home- buyer	-	-	63,409	-	-	63,409
Road and Bridge Main- tenance	12,490	-	-	-	-	12,490
Parishwide Drainage Main- tenance	170,750	19,191	-	-	-	189,941
Adult Correctional Facility Main- tenance	-	10,071	-	-	-	10,071
Lafayette Parish Public Library	6,695	-	-	-	-	6,695
Courthouse and Jail Main- tenance	1,607	-	-	-	-	1,607
Juvenile Detention Home Main- tenance	1,132	-	-	-	-	1,132
War Memorial Building Section 8 Housing	-	5,000	-	-	-	5,000
Metrocode	-	-	54,492	-	-	54,492
	<u>-</u>	<u>36,660</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>36,660</u>
	<u>\$192,674</u>	<u>\$ 70,922</u>	<u>\$117,901</u>	<u>\$456,444</u>	<u>\$ 31,204</u>	<u>\$869,145</u>

NOTES TO FINANCIAL STATEMENTS

Note 28. Fund Equity - Special Revenue Funds (continued)

	<u>Designated Fund Balances</u>			
	<u>Contingencies/ Working Capital</u>	<u>Capital Expend- itures</u>	<u>Subsequent Year's Expend- itures</u>	<u>Total</u>
Road and Bridge Maintenance	\$ -	\$ 80,207	\$ -	\$ 80,207
Parishwide Drainage Maintenance	-	770,337	-	770,337
Adult Correctional Facility Maintenance	-	86,321	-	86,321
Lafayette Parish Public Library	450,000	188,250	104,446	742,696
Courthouse and Jail Maintenance	-	45,758	-	45,758
Juvenile Detention Maintenance	210,000	99,083	85,562	394,645
Health Unit Maintenance	135,000	-	54,536	189,536
War Memorial Building	-	52,869	-	52,869
Metrocode	-	-	11,693	11,693
	<u>\$ 795,000</u>	<u>\$1,322,825</u>	<u>\$ 256,237</u>	<u>\$2,374,062</u>

Note 29. Fund Equity - Reserved and Designated

Fund equity has been reserved and designated for the following purposes at October 31, 1996:

Primary government

Retained earnings:

Reserved for debt retirement - Enterprise fund types	<u>\$ 85,055,576</u>
Designated for self-insurance claims - Enterprise fund types	<u>\$ 1,110,410</u>

Fund balance:

Reserved for:

Inventory	
General Fund	\$ 3,247
Special revenue fund types	<u>31,204</u>
	<u>\$ 34,451</u>

Encumbrances -

General Fund	\$ 6,553
Special revenue fund types	70,922
Capital projects fund types	<u>4,588,960</u>
	<u>\$ 4,666,435</u>

Noncurrent receivables -

Special revenue fund types	<u>\$ 456,444</u>
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Incomplete contracts -

General Fund	\$ 40,712
Special revenue fund types	<u>192,674</u>
	<u>\$ 233,386</u>

Housing -

Special revenue fund types	<u>\$ 117,901</u>
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Employee retirement -

Expendable trust funds	<u>\$ 24,097</u>
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\$ 5,532,714

(continued)

NOTES TO FINANCIAL STATEMENTS

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

Unreserved - designated for:	
Subsequent year's expenditures -	
General Fund	\$ 3,500,000
Special revenue fund types	256,237
Capital projects fund types	<u>2,600,000</u>
	<u>\$ 6,356,237</u>
Operations -	
General Fund	\$ 5,175,000
Special revenue fund types	<u>795,000</u>
	<u>\$ 5,970,000</u>
Debt retirement -	
Debt service fund types	<u>\$ 20,286,534</u>
Capital expenditures -	
General Fund	\$ 1,021,923
Special revenue fund types	1,322,825
Capital projects fund types	<u>40,339,481</u>
	<u>\$ 42,679,229</u>
	<u>\$ 75,292,000</u>
<u>Component units</u>	
Retained earnings:	
Reserved for debt retirement	<u>\$ 7,343,478</u>
Fund balance:	
Reserved for:	
Employee retirement	\$ 12,921,283
Capital expenditures	729,196
Event promotion	<u>100,000</u>
	<u>\$ 13,750,479</u>
Designated for:	
Debt retirement	<u>\$ 14,527</u>

Note 30. DEQ Revolving Loan Fund

During the 1996 fiscal year, the City Council approved an ordinance to issue \$18,400,000 of Utilities Revenue Bonds, Series 1996, to the Louisiana Department of Environmental Quality (DEQ). At the time this ordinance was adopted, the \$18,400,000 threshold was the remaining bond authorization approved by the City Council for issuance of Utilities Revenue Bonds. The City has entered into a loan and pledge agreement with

DEQ which allows the Lafayette Utilities System to make draws of the \$18,400,000 commitment as construction funds are expended for water plant construction and wastewater system modifications. During the interim loan period, interest is payable semi-annually on May 1 and November 1 at a rate of 2.95%. Advances on the interim loan through October 31, 1996 were \$812,463.

Upon the earlier of the completion of the projects, aggregate interim loan draws equal to the bond commitment or June 1, 1998, the permanent loan period will commence. The principal maturities of the bonds will be based on the actual borrowings and will be scheduled to mature in annual installments on November 1 of each year, but will not extend beyond November 1, 2017. Interest is payable semi-annually at 2.95% of the outstanding principal balance. The bond is subject to the same terms and conditions and security as other outstanding Utilities Revenue Bonds.

Note 31. Leachate Removal

The Consolidated Government is required to remove an estimated 13,000,000 gallons of leachate at its N. Dugas Landfill in order to comply with environmental regulations. The Consolidated Government is presently working on determining the extent of work involved in this task and the costs of removal. However, at the present time, the dollar amount involved in this undertaking is unknown.

Note 32. Food Stamps

The Food Stamp Program is operated by Lafayette City-Parish Consolidated Government under an agreement with the Louisiana Department of Health and Hospitals. The Government is reimbursed 50% of its operating costs by DHH based on monthly cost reports. Funds are provided by the U.S. Department of Agriculture through the State administrative match program. During the period ended October 31, 1996, the Government received \$11,837,000, issued \$12,616,239, and had a balance of \$3,572,179 in the food stamp inventory at October 31, 1996, which information is not reflected in the financial statements.

Note 33. Police Pension and Relief Fund

During the prior fiscal year, state law was changed allowing City police who participate in the Government's Police Pension and Relief Fund to withdraw their funds and transfer to the state police retirement system. The City filed a lawsuit declaring the new law unconstitutional; the police countersued. The status of the matter was unresolved at October 31, 1996.

NOTES TO FINANCIAL STATEMENTS

Note 34. 1995 Bond Issue Redeemed

During February 1996, LPTFA sold its investments in the 1995 bond issue at a purchase price of \$15,000,000 to Louisiana Housing Finance Agency (LHFA). The purchase price was funded by LHFA through the issuance of bonds. The related bond issuance costs were paid by LPTFA. With the proceeds from the sale, LPTFA redeemed all 1995 bonds outstanding as of January 31, 1996. A \$318,791 extraordinary loss was recognized on the early extinguishment of the 1995 bonds.

Note 35. Prior Period Adjustments

A prior period adjustment was made in the Metrocode Fund to correct for accrued sick and annual leave recorded in the Fund rather than the GLTDAG. The effect of this adjustment was to increase beginning fund balance at October 31, 1996 in the amount of \$59,997.

A prior period adjustment was also made in LPPA's audit to correct several errors. The effect of these corrections was to increase the 1995 beginning retained earnings in the amount of \$586,683. In addition, net income for the year ended October 31, 1995 was increased by \$22,611 as a result of the adjustment.

Note 36. Subsequent Event

In December 1996, it was discovered that the Jefferson Street Sidewalk and Street Reconstruction Project appeared to be running significantly in excess of the project budget. An investigation into the project revealed that work outside of the contract specifications had been ordered by a City-Parish employee that was not empowered to authorize the work and for which written change orders were not executed. As a result of these circumstances, a contingent liability has arisen for amounts the contractor claims is due for the additional work performed outside of the contract plans and specifications.

The additional amounts being claimed for work which was not properly authorized will be approximately \$1,100,000 for the project, which was substantially completed in May 1997. The City-Parish Government has denied liability for payment of these additional costs. The contractor has filed a lawsuit to compel the Government to enforce an arbitration clause provided in the contract document. The Government is of the opinion that the arbitration clause is not applicable under the circumstances and will contest the action. Potential costs in excess of current budgeted funds for the project could be as much as \$1,300,000, if all of the amounts claimed by the contractor must ultimately be paid.

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FINANCIAL STATEMENTS OF INDIVIDUAL FUNDS

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GENERAL FUND

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

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

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

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
GENERAL FUND

COMBINING BALANCE SHEET
October 31, 1996

ASSETS	City General Fund	Parish General Fund	Total
Cash	\$ 4,775	\$ -	\$ 4,775
Due from consolidated cash account	13,437,666	6,467,276	19,904,942
Investments, at cost	-	1,200,000	1,200,000
Accrued interest receivable	-	53,872	53,872
Taxes receivable - delinquent	142,386	-	142,386
Allowance for uncollectible taxes	(142,386)	-	(142,386)
Accounts receivable	273,386	14,966	288,352
Due from other governmental agencies	328,203	410,763	738,966
Due from other funds	1,219,935	20,576	1,240,511
Due from component units	53,857	10,284	64,141
Other receivables	61,708	-	61,708
Inventories	<u>2,175</u>	<u>1,072</u>	<u>3,247</u>
Total assets	<u>\$15,381,705</u>	<u>\$ 8,178,809</u>	<u>\$23,560,514</u>
LIABILITIES AND FUND BALANCES			
LIABILITIES:			
Accounts payable and contract retainage	\$ 464,171	\$ 263,705	\$ 727,876
Accrued expenses	673,560	91,882	765,442
Other payables	34,195	-	34,195
Due to other governmental agencies	-	12,388	12,388
Deferred revenue	-	2,023	2,023
Due to other funds	739,570	123,022	862,592
Due to component units	<u>331,077</u>	<u>-</u>	<u>331,077</u>
Total liabilities	<u>\$ 2,242,573</u>	<u>\$ 493,020</u>	<u>\$ 2,735,593</u>
FUND BALANCES:			
Reserved for -			
Incomplete contracts	\$ -	\$ 40,712	\$ 40,712
Encumbrances	-	6,553	6,553
Inventory	2,175	1,072	3,247
Unreserved -			
Designated for:			
Contingencies/working capital	1,675,000	3,500,000	5,175,000
Capital expenditures	-	172,252	172,252
Subsequent year's expenditures	2,000,000	1,500,000	3,500,000
Capital expenditures in special revenues funds	-	851,076	851,076
Undesignated	<u>9,461,957</u>	<u>1,614,124</u>	<u>11,076,081</u>
Total fund balances	<u>\$13,139,132</u>	<u>\$ 7,685,789</u>	<u>\$20,824,921</u>
Total liabilities and fund balances	<u>\$15,381,705</u>	<u>\$ 8,178,809</u>	<u>\$23,560,514</u>

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
GENERAL FUND

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
For the Year Ended October 31, 1996

	City General Fund	Parish General Fund *	Total
Revenues:			
Taxes	\$ 4,522,425	\$ 4,516,076	\$ 9,038,501
Utilities system payments in lieu of taxes	11,011,834	-	11,011,834
Licenses and permits	3,411,457	314,725	3,726,182
Intergovernmental	2,203,100	825,702	3,028,802
Charges for services	5,505,562	257,391	5,762,953
Fines and forfeits	885,327	17,877	903,204
Interest	978,686	353,031	1,331,717
Miscellaneous	<u>565,414</u>	<u>220,321</u>	<u>785,735</u>
Total revenues	<u>\$29,083,805</u>	<u>\$ 6,505,123</u>	<u>\$35,588,928</u>
Expenditures:			
Current -			
General government	\$ 9,313,357	\$ 2,820,626	\$12,133,983
Public safety	16,280,064	447,762	16,727,826
Health and welfare	-	64,197	64,197
Streets and drainage	5,551,169	-	5,551,169
Culture and recreation	415,375	699,430	1,114,805
Conservation of natural resources	-	29,228	29,228
Economic development and assistance	228,124	16,476	244,600
Economic opportunity	-	62,000	62,000
Capital outlay	<u>-</u>	<u>66,562</u>	<u>66,562</u>
Total expenditures	<u>\$31,788,089</u>	<u>\$ 4,206,281</u>	<u>\$35,994,370</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (2,704,284)</u>	<u>\$ 2,298,842</u>	<u>\$ (405,442)</u>
Other financing sources (uses):			
Proceeds from sale of property	\$ -	\$ 954	\$ 954
Transfers from other funds	8,520,587	-	8,520,587
Transfers to other funds	(4,884,421)	(1,030,170)	(5,914,591)
Transfers to component units	<u>(658,280)</u>	<u>(861,173)</u>	<u>(1,519,453)</u>
Total other financing sources (uses)	<u>\$ 2,977,886</u>	<u>\$ (1,890,389)</u>	<u>\$ 1,087,497</u>
Excess of revenues and other sources over expenditures and other uses	\$ 273,602	\$ 408,453	\$ 682,055
Fund balances, beginning	12,865,530	7,239,537	20,105,067
Residual equity transfers in	<u>-</u>	<u>37,799</u>	<u>37,799</u>
Fund balances, ending	<u>\$13,139,132</u>	<u>\$ 7,685,789</u>	<u>\$20,824,921</u>

See Notes to Financial Statements.

* Ten Month Period.

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

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET (GAAP BASIS) AND ACTUAL
Year Ended October 31, 1996
With Comparative Actual Amounts for Year Ended October 31, 1995

	1996		Variance - Favorable (Unfavorable)	1995 Actual
	Budget	Actual		
Revenues:				
Taxes	\$ 4,290,950	\$ 4,522,425	\$ 231,475	\$ 4,156,258
Utilities System payments in lieu of taxes	10,200,000	11,011,834	811,834	10,220,857
Licenses and permits	3,142,325	3,411,457	269,132	3,511,712
Intergovernmental	1,511,501	2,203,100	691,599	1,872,489
Charges for services	5,194,534	5,505,562	311,028	5,215,492
Fines and forfeits	913,000	885,327	(27,673)	867,959
Interest	812,970	978,686	165,716	876,812
Miscellaneous	493,982	565,414	71,432	1,817,003
Total revenues	<u>\$ 26,559,262</u>	<u>\$29,083,805</u>	<u>\$ 2,524,543</u>	<u>\$28,538,582</u>
Expenditures:				
General government	\$ 17,135,523	\$ 9,313,357	\$ 7,822,166	\$ 8,926,098
Public safety	16,698,042	16,280,064	417,978	15,448,433
Streets and drainage	5,814,903	5,551,169	263,734	4,947,941
Economic development and assistance	234,430	228,124	6,306	212,779
Culture and recreation	423,447	415,375	8,072	333,379
Total expenditures	<u>\$ 40,306,345</u>	<u>\$31,788,089</u>	<u>\$ 8,518,256</u>	<u>\$29,868,630</u>
Deficiency of revenues over expenditures	<u>\$ (13,747,083)</u>	<u>\$ (2,704,284)</u>	<u>\$11,042,799</u>	<u>\$ (1,330,048)</u>
Other financing sources (uses):				
Transfers from other funds	\$ 8,239,190	\$ 8,520,587	\$ 281,397	\$ 7,963,477
Transfers to other funds	(5,242,288)	(4,884,421)	357,867	(4,000,751)
Transfers to component units	(436,997)	(658,280)	(221,283)	(533,833)
Total other financing sources (uses)	<u>\$ 2,559,905</u>	<u>\$ 2,977,886</u>	<u>\$ 417,981</u>	<u>\$ 3,428,893</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>\$ (11,187,178)</u>	<u>\$ 273,602</u>	<u>\$11,460,780</u>	<u>\$ 2,098,845</u>
Fund balance, beginning		<u>12,865,530</u>		<u>10,766,685</u>
Fund balance, ending		<u>\$13,139,132</u>		<u>\$12,865,530</u>

See Notes to Financial Statements.

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

STATEMENT OF REVENUES - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended October 31, 1996
With Comparative Actual Amounts for Year Ended October 31, 1995

	<u>1996</u>		Variance - Favorable (Unfavorable)	1995
	<u>Budget</u>	<u>Actual</u>		<u>Actual</u>
Taxes -				
Ad valorem taxes	\$ 3,399,550	\$ 3,416,928	\$ 17,378	\$ 3,276,022
Interest and penalty on taxes	43,400	41,567	(1,833)	52,848
Franchise fees	<u>848,000</u>	<u>1,063,930</u>	<u>215,930</u>	<u>827,388</u>
Total taxes	<u>\$ 4,290,950</u>	<u>\$ 4,522,425</u>	<u>\$ 231,475</u>	<u>\$ 4,156,258</u>
Utilities System payments in lieu of taxes	<u>\$ 10,200,000</u>	<u>\$ 11,011,834</u>	<u>\$ 811,834</u>	<u>\$ 10,220,857</u>
Licenses and permits -				
Occupational licenses	\$ 2,689,400	\$ 2,973,285	\$ 283,885	\$ 3,068,518
Liquor licenses	182,000	179,302	(2,698)	176,103
Other licenses and permits	<u>270,925</u>	<u>258,870</u>	<u>(12,055)</u>	<u>267,091</u>
Total licenses and permits	<u>\$ 3,142,325</u>	<u>\$ 3,411,457</u>	<u>\$ 269,132</u>	<u>\$ 3,511,712</u>
Intergovernmental -				
Tobacco taxes	\$ 433,400	\$ 421,615	\$ (11,785)	\$ 421,839
Beer taxes	193,400	250,375	56,975	121,116
Housing authority payments in lieu of taxes	41,400	102,647	61,247	-
Video draw poker	714,000	1,345,557	631,557	1,247,195
Federal grant	123,301	76,906	(46,395)	41,914
State grant	<u>6,000</u>	<u>6,000</u>	<u>-</u>	<u>40,425</u>
Total intergovernmental	<u>\$ 1,511,501</u>	<u>\$ 2,203,100</u>	<u>\$ 691,599</u>	<u>\$ 1,872,489</u>

(continued)

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

STATEMENT OF REVENUES - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
Year Ended October 31, 1996
With Comparative Actual Amounts for Year Ended October 31, 1995

	1996		Variance - Favorable (Unfavorable)	1995
	Budget	Actual		Actual
Charges for services -				
General government costs billed to other funds	\$ 4,809,560	\$ 5,110,516	\$ 300,956	\$ 4,817,539
Engineering services billed to other funds	2,000	76	(1,924)	3,884
Traffic light maintenance	171,000	171,575	575	171,325
Machine charges	57,500	55,276	(2,224)	58,340
Other charges for services	154,474	168,119	13,645	164,404
Total charges for services	\$ 5,194,534	\$ 5,505,562	\$ 311,028	\$ 5,215,492
Fines and forfeits -				
Court fines	\$ 913,000	\$ 885,327	\$ (27,673)	\$ 867,959
Interest earnings	\$ 812,970	\$ 978,686	\$ 165,716	\$ 876,812
Miscellaneous -				
Oil and gas leases	\$ 291,268	\$ 347,183	\$ 55,915	\$ 289,408
Other leases	43,614	43,494	(120)	53,173
Other	159,100	174,737	15,637	1,474,422
Total miscellaneous	\$ 493,982	\$ 565,414	\$ 71,432	\$ 1,817,003
Total revenues	\$26,559,262	\$29,083,805	\$2,524,543	\$28,538,582

See Notes to Financial Statements.

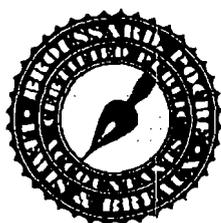
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LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
GENERAL FUND - CITY OF LAFAYETTE

STATEMENT OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended October 31, 1996
With Comparative Actual Amounts for Year Ended October 31, 1995

	1996		Variance - Favorable (Unfavorable)	1995
	Budget	Actual		Actual
Elected Officials:				
City Council -				
Operating	\$ 923,725	\$ 567,896	\$ 355,829	\$ 548,466
Reserve	6,543,614	-	6,543,614	-
Mayor's Office	207,305	198,592	8,713	521,177
Chief Administrator's Office	341,532	316,489	25,043	147,891
Substance Abuse	134,132	123,069	11,063	74,267
City Court	1,761,623	1,706,445	55,178	1,514,968
Legal Department	<u>342,000</u>	<u>341,122</u>	<u>878</u>	<u>296,227</u>
Total elected officials	\$10,253,931	\$ 3,253,613	\$7,000,318	\$ 3,102,996
Department of Administration	4,528,415	4,277,829	250,586	4,049,307
General Accounts	1,467,436	934,833	532,603	960,261
Police Department	10,235,215	9,899,207	336,008	9,123,717
Fire Department	6,462,827	6,380,857	81,970	6,256,759
Public Works Department	5,814,903	5,551,169	263,734	4,947,941
Community Development Department	854,066	833,647	20,419	728,254
Planning and Development Management	368,996	350,011	18,985	327,417
Civil Service	<u>320,556</u>	<u>306,923</u>	<u>13,633</u>	<u>304,021</u>
Total expenditures	<u>\$40,306,345</u>	<u>\$31,788,089</u>	<u>\$8,518,256</u>	<u>\$29,800,673</u>

See Notes to Financial Statements.



BROUSSARD, POCHE', LEWIS & BREAUX
CERTIFIED PUBLIC ACCOUNTANTS

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fax: (318) 981-4574

Other Offices:	Function				
	General Government	Public Safety	Streets and Drainage	Economic Development and Assistance	Culture and Recreation
Crowley, LA (318) 783-0650					
Opelousas, LA (318) 942-5217	567,896	\$ -	\$ -	\$ -	\$ -
Abbeville, LA (318) 898-1497	198,592	-	-	-	-
New Iberia, LA (318) 361-4554	316,489	-	-	-	-
Church Point, LA (318) 684-2855	123,069	-	-	-	-
	1,706,445	-	-	-	-
	341,122	-	-	-	-
Eunice, LA (318) 457-0078	\$3,253,613	\$ -0-	\$ -0-	\$ -0-	\$ -0-
	4,277,829	-	-	-	-
Larry C. Broussard, CPA*		-	-	-	-
Lawrence A. Cramer, CMA*	934,833	-	-	-	-
Eugene C. Gilder, CPA*		-	-	-	-
Donald W. Kelley, CPA*	-	9,899,207	-	-	-
Herbert Lemaine II, CPA*		-	-	-	-
Frank A. Stagno, CPA*	-	6,380,857	-	-	-
Scott J. Broussard, CPA*		-	-	-	-
L. Charles Abshire, CPA*	-	-	5,551,169	-	-
Kenneth R. Dugas, CPA*		-	-	-	-
P. John Blanchet III, CPA*	190,148	-	-	228,124	415,375
Stephen L. Lambousy, CPA*		-	-	-	-
Craig C. Balineaux, CPA*		-	-	-	-
Peter C. Bortello, CPA*	350,011	-	-	-	-
Michael P. Crochet, CPA*		-	-	-	-
George J. Trappey III, CPA*	306,923	-	-	-	-
Daniel E. Gilder, CPA*		-	-	-	-
Gregory B. Milton, CPA*	59,313,357	\$16,280,064	\$5,551,169	\$ 228,124	\$ 415,375
S. Scott Suleau, CPA*					

Karl G. Guidry, CPA*

Retired:

Sidney L. Broussard, CPA 1980

Leon K. Poche, CPA 1981

James H. Breaux, CPA 1987

Ernie R. Walton, CPA 1988

George A. Lewis, CPA* 1992

Geraldine J. Kimberley, CPA* 1995

Rodney L. Savoy, CPA* 1996

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BROUSSARD, POCHÉ, LEWIS & BREAUX
 CITY OF LAFAYETTE (CITY PARISH CONSOLIDATED GOVERNMENT)
 LAFAYETTE, LOUISIANA
 GENERAL FUND - CITY OF LAFAYETTE

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STATEMENT OF OTHER FINANCING SOURCES (USES) -
 BUDGET (GAAP BASIS) AND ACTUAL
 Year Ended October 31, 1996
 With Comparative Actual Amounts for Year Ended October 31, 1995

	<u>1996</u>		Variance -	
	<u>Budget</u>	<u>Actual</u>	Favorable	1995
			(Unfavorable)	<u>Actual</u>
<i>Other Offices:</i>				
Crowley, LA (318) 783 0650				
<i>Other financing sources:</i>				
Opelousas, LA (318) 912-2222				
Transfers from other funds -				
Parish general fund	\$ 223,879	\$ 223,879	\$ -	\$ 223,879
Sales tax trust funds	7,824,744	8,143,496	318,752	7,517,256
Other special revenue funds	<u>190,567</u>	<u>153,212</u>	<u>(37,355)</u>	<u>222,342</u>
Total other financing sources	<u>\$8,239,190</u>	<u>\$8,520,587</u>	<u>\$ 281,397</u>	<u>\$ 7,963,477</u>
<i>Other uses:</i>				
Transfers to other funds -				
Special revenue funds	\$3,396,639	\$3,106,912	\$ 289,727	\$ 3,805,268
Enterprise funds	617,649	543,935	73,714	183,826
Fiduciary funds	14,000	19,574	(5,574)	11,657
Capital project funds	<u>1,214,000</u>	<u>1,214,000</u>	<u>-</u>	<u>-</u>
Transfers to component units	<u>436,997</u>	<u>658,280</u>	<u>(221,283)</u>	<u>533,833</u>
Total other uses	<u>\$5,679,285</u>	<u>\$5,542,701</u>	<u>\$ 136,584</u>	<u>\$ 4,534,584</u>
Total other financing sources (uses)	<u>\$2,559,905</u>	<u>\$2,977,886</u>	<u>\$ 417,981</u>	<u>\$ 3,428,893</u>

- See Notes to Financial Statements.*
- George J. Trappey III, CPA*
 Daniel E. Gilder, CPA*
 Gregory B. Milton, CPA*
 S. Scott Suleau, CPA*
 Karl G. Guidry, CPA*
- Retired:*
- Sidney L. Broussard, CPA 1980
 Leon K. Poché, CPA 1984
 James H. Breaux, CPA 1987
 Erna B. Walton, CPA 1988
 George A. Lewis, CPA* 1992
 Geraldine J. Wimberley, CPA* 1995
 Rodney L. Savoy, CPA* 1996
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BROUSSARD, POCHÉ, LEWIS & BREAU
 LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
 LAFAYETTE, LOUISIANA
 GENERAL FUND - CITY OF LAFAYETTE

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 fax: (318) 981-4574

DETAIL OF DEPARTMENTAL EXPENDITURES - BUDGET
 (GAAP BASIS) AND ACTUAL
 Year Ended October 31, 1996
 With Comparative Actual Amounts for Year Ended October 31, 1995

	1996		Variance - Favorable (Unfavorable)	1995 Actual
	Budget	Actual		
<i>Other Offices:</i>				
Crowley, LA (318) 783-0650				
Elected Officials:				
Opelousas City-Parish Council - (318) 942-5217				
Personnel cost	\$ 281,194	\$ 277,204	\$ 3,990	\$ 241,904
Abbeville, LA (318) 898-1497	2,400	675	1,725	7,077
Materials and supplies	7,900	4,494	3,406	3,362
New Iberia, LA (318) 361-4554	14,750	7,051	7,699	5,263
Telephone	45,000	44,579	421	40,925
Church Point, LA (318) 684-2855	13,500	2,937	10,563	5,758
Travel and meetings	27,600	29,352	(1,752)	21,649
Printing and postage	6,543,614	-	6,543,614	-
Eunice, LA (318) 457-0071	16,500	6,178	10,322	12,262
Council reserve	50,702	50,702	-	21,419
Professional services	185,001	132,203	52,798	183,070
Uninsured losses				
Professional fees	250,000	-	250,000	-
Larry G. Broussard, CPA* Lawrence A. Gagnon, CPA* Eugene C. Gibler, CPA* Donald W. Keith, CPA* Herbert Lenoir, CPA* Frank A. Stegwee, CPA*	9,600	7,429	2,171	-
reserves - comprehensive	17,500	3,589	13,911	-
plan	2,078	1,503	575	5,777
Awards and advertising				
vehicle subsidy leases				
Other				
Scott J. Broussard, CPA* L. Charles Abshire, CPA* Kenneth R. Dugas, CPA* P. John Broussard, III, CPA* Stephen L. LaPlante, CPA* Craig E. Dabian, CPA* Peter C. Borrillo, CPA* Michael P. Crochet, CPA* George J. Trapp, III, CPA* Daniel E. Gilbreath, CPA* Gregory B. Miller, CPA* S. Scott Soileau, CPA* Karl G. Guidry, CPA*	Total City-Parish Council	\$7,467,339	\$ 567,896	\$6,899,443
President's Office - personnel cost	\$ 148,853	\$ 145,660	\$ 3,193	\$ 148,553
transportation	1,300	977	323	7,234
expense allowance	3,600	3,600	-	3,600
materials and supplies	7,712	7,579	133	2,833
travel and meetings	3,425	2,478	947	2,326
telephone	5,600	5,606	(6)	4,317
printing and postage	4,550	4,268	282	3,753
uninsured losses	-	-	-	316,168
vehicle subsidy leases	6,800	5,339	1,461	-
municipal dues	19,465	19,052	413	21,472
awards and advertising	3,500	2,180	1,320	-
Other	2,500	1,853	647	10,921
Sidney J. Broussard, CPA 1980 Leon K. Poché, CPA 1984 James H. Breaux, CPA 1987 Erin R. Walton, CPA 1988 George A. Lewis, CPA* 1992 Geraldine J. Wimberley, CPA* 1995 Rodney L. Savoy, CPA* 1996	\$ 207,305	\$ 198,592	\$ 8,713	\$ 521,177

(continued)

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BROUSSARD, POCHE', LEWIS & BREAUX
 CITY OF LAFAYETTE CITY PARISH CONSOLIDATED GOVERNMENT
 LAFAYETTE, LOUISIANA
 GENERAL FUND - CITY OF LAFAYETTE

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DETAIL OF DEPARTMENTAL EXPENDITURES - BUDGET
 (GAAP BASIS) AND ACTUAL (CONTINUED)
 Year Ended October 31, 1996

With Comparative Actual Amounts for Year Ended October 31, 1995

		1996		Variance -	1995
		Budget	Actual	Favorable (Unfavorable)	Actual
<i>Other Offices:</i>					
Crowley, LA (318) 783-0650					
Elected Officials (continued):					
Opelousas, LA (318) 942-5217					
Chief Administrator's Office - *					
Abbeville, LA (318) 898-1497	Personnel cost	\$ 285,546	\$ 278,057	\$ 7,489	\$ 133,926
	Transportation	1,300	1,086	214	6,540
New Iberia, LA (318) 364-4554	Materials and supplies	10,050	9,315	735	733
	Travel and meetings	2,529	2,275	254	485
Church Point, LA (318) 684 2855	Telephone and utilities	12,086	7,556	4,530	3,027
	Printing and postage	6,213	2,852	3,361	1,008
Emice, LA (318) 457-0071	Awards and advertising	2,200	834	1,366	443
	Municipal dues	1,760	50	1,710	200
	Maintenance	3,750	2,323	1,427	-
Larry G. Broussard, CPA*	Vehicle subsidy leases	7,000	6,521	479	-
Lawrence A. Gramer, CPA*	Professional services	3,230	600	2,630	-
Eugene C. Gilder, CPA*	Other	5,868	5,020	848	1,529
Donald W. Kelley, CPA*		<u>\$ 341,532</u>	<u>\$ 316,489</u>	<u>\$ 25,043</u>	<u>\$ 147,891</u>
Herbert Lemoine II, CPA*					
Frank A. Singas, CPA*	Substance Abuse -				
Scott J. Broussard, CPA*	Personnel cost	\$ 68,357	\$ 67,036	\$ 1,321	\$ 59,757
L. Charles Ashshire, CPA*	Transportation	1,875	1,351	524	2,746
Kenneth R. Dugas, CPA*	Materials and supplies	5,125	4,747	378	2,091
P. John Blanchet III, CPA*	Travel and meetings	2,900	1,866	1,034	1,532
Stephen L. Lambotte, CPA*	Telephone	2,900	2,701	199	2,019
Graig C. Babincaux, CPA*	Printing and postage	1,400	924	476	753
Peter C. Borrello, CPA*	Awards and advertising	1,400	1,025	375	1,392
Michael P. Crochet, CPA*	Professional services	23,700	17,090	6,610	-
George J. Trappay III, CPA*	Alcohol management				
Daniel E. Gilder, CPA*	program	26,000	26,000	-	-
Gregory B. Milton, CPA*	Other	475	329	146	3,977
S. Scott Suleau, CPA*		<u>\$ 134,132</u>	<u>\$ 123,069</u>	<u>\$ 11,063</u>	<u>\$ 74,267</u>
Karl G. Guidry, CPA*	Total President's Office	<u>\$ 682,969</u>	<u>\$ 638,150</u>	<u>\$ 44,819</u>	<u>\$ 743,335</u>

Retired:

Sidney L. Broussard, CPA 1980

Leon K. Poche', CPA 1983

June H. 1996 Amounts Include ATAC.

Ernie R. Walton, CPA 1988

George A. Lewis, CPA* 1992

Geradine J. Wimberley, CPA* 1995

Rudney L. Savoy, CPA* 1996

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(continued)



BROUSSARD, POCHE, LEWIS & BREAU

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

4112 West Congress
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DETAIL OF DEPARTMENTAL EXPENDITURES - BUDGET
(GAAP BASIS) AND ACTUAL (CONTINUED)
Year Ended October 31, 1996

With Comparative Actual Amounts for Year Ended October 31, 1995

	1996		Variance - Favorable (Unfavorable)	1995 Actual
	Budget	Actual		
Other Offices:				
Elected Officials (continued):				
Crowley, LA (318) 783-0650 City Court -				
Opelousas, LA (318) 912-5217 Operations -				
Abbeville, LA (318) 898-1497 Personnel cost	\$ 891,011	\$ 855,875	\$ 35,136	\$ 750,465
Materials and supplies	13,100	10,524	2,576	7,351
Telephone and utilities	24,200	21,778	2,422	20,828
New Iberia, LA (318) 364-4554 Maintenance	3,947	1,749	2,198	2,352
External appropriations	8,000	8,000	-	8,000
Church Point, LA (318) 684-2855 Professional services	111,737	110,952	785	111,075
Printing and postage	14,000	11,324	2,676	10,435
Emice, LA (318) 457-0071 Uninsured losses	13,473	13,473	-	2,637
Other	2,084	1,506	578	3,189
	<u>\$ 1,081,552</u>	<u>\$1,035,181</u>	<u>\$ 46,371</u>	<u>\$ 916,332</u>
Larry G. Broussard, CPA*				
Lawrence A. Cramer, CPA*				
Eugene C. Gilder, CPA*				
Donald W. Kelley, CPA*				
Robert Lemoine H., CPA*				
Frank A. Stagno, CPA*				
Scott J. Broussard, CPA*				
L. Charles Abshire, CPA*				
Kenneth R. Dugas, CPA*				
P. John Blanchet III, CPA*				
Stephen L. Lambousy, CPA*				
Craig C. Bahineau, CPA*				
Peter C. Borrello, CPA*				
Michael P. Crochet, CPA*				
George J. Trappey III, CPA*				
Daniel E. Gilder, CPA*				
Gregory B. Milton, CPA*				
S. Scott Soileau, CPA*				
City Marshal -				
Personnel cost	\$ 476,702	\$ 471,862	\$ 4,840	\$ 411,786
Transportation	22,000	22,656	(656)	24,109
Telephone	3,500	2,419	1,081	2,575
Printing and postage	1,100	600	500	457
Supplies and materials	483	418	65	408
Other	1,388	14	1,374	-
	<u>\$ 505,173</u>	<u>\$ 497,969</u>	<u>\$ 7,204</u>	<u>\$ 439,335</u>
City Prosecutor -				
Personnel cost	\$ 99,223	\$ 99,842	\$ (619)	\$ 85,618
Materials and supplies	2,250	1,106	1,144	1,318
Telephone	1,500	1,171	329	1,376
Professional services	70,000	70,000	-	70,000
Other	1,925	1,176	749	989
	<u>\$ 174,898</u>	<u>\$ 173,295</u>	<u>\$ 1,603</u>	<u>\$ 159,301</u>
Karl G. Guidry, CPA*				
Total City Court	<u>\$ 1,761,623</u>	<u>\$1,706,445</u>	<u>\$ 55,178</u>	<u>\$1,514,968</u>
Retired:				
Legal Department -				
Legal fees	\$ 337,200	\$ 337,491	\$ (291)	\$ 292,618
Other	4,800	3,631	1,169	3,609
James H. Breaux, CPA 1987 Total Legal				
Erna R. Walton, CPA 1988 Department	\$ 342,000	\$ 341,122	\$ 878	\$ 296,227
George A. Lewis, CPA* 1992				
Geraldine J. Windwryle, CPA* 1995 Total elected				
Rodney L. Savoy, CPA* 1996 officials	<u>\$10,253,931</u>	<u>\$3,253,613</u>	<u>\$7,000,318</u>	<u>\$3,102,996</u>

(continued)

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BROUSSARD, POCHE, LEWIS & BREAUX
 LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
 CERTIFIED PUBLIC ACCOUNTANTS
 LAFAYETTE, LOUISIANA
 GENERAL FUND - CITY OF LAFAYETTE

4112 West Congress
 P.O. Box 31329
 Lafayette, Louisiana
 70593-1329
 phone: (318) 988-4930
 fax: (318) 981-4574

**DETAIL OF DEPARTMENTAL EXPENDITURES - BUDGET
 (GAAP BASIS) AND ACTUAL (CONTINUED)**
 Year Ended October 31, 1996
 With Comparative Actual Amounts for Year Ended October 31, 1995

	1996		Variance - Favorable (Unfavorable)	1995 Actual
	Budget	Actual		
Other Offices:				
Crowley, LA (318) 783-0659				
Department of Administration:				
Opelousas, LA (318) 912-5211				
Director's Office -				
Personnel cost	\$ 94,830	\$ 94,111	\$ 719	\$ 90,812
Abeville, LA (318) 898-1499				
Training	1,000	282	718	-
Materials and supplies	4,775	3,866	909	2,152
New Iberia, LA (318) 364-4554				
Telephone	1,500	1,341	159	1,142
Travel and meetings	1,200	667	533	281
Church Point, LA (318) 684-2855				
Printing and postage	6,300	4,749	1,551	1,128
Vehicle subsidy leases	4,115	2,500	1,615	-
Eunice, LA (318) 457-0074				
Uninsured losses	40,780	40,780	-	151,719
Maintenance	800	267	533	-
Other	1,910	921	989	7,030
	<u>\$ 157,210</u>	<u>\$ 149,484</u>	<u>\$ 7,726</u>	<u>\$ 254,264</u>
Larry G. Broussard, CPA*				
Lawrence A. Gramer, CPA*				
Eugene C. Boudreau, CPA*				
Budget Management -				
Donald W. Keller, CPA*				
Personnel cost	\$ 105,973	\$ 106,430	\$ (457)	\$ 99,538
Herbert Lemont, CPA*				
Training	670	662	8	1,204
Frank A. Stapp, CPA*				
Materials and supplies	2,150	1,951	199	1,121
Scott J. Broussard, CPA*				
Telephone	1,050	1,065	(15)	730
L. Charles Abshire, CPA*				
Printing and postage	6,438	6,294	144	5,159
Kenneth R. Douglas, CPA*				
Maintenance	1,138	1,137	1	-
P. John Blanchard, CPA*				
Other*	1,155	1,133	22	3,028
	<u>\$ 118,574</u>	<u>\$ 118,672</u>	<u>\$ (98)</u>	<u>\$ 110,780</u>
Stephen L. Lambous, CPA*				
Craig C. Babineaux, CPA*				
Peter C. Boudreau, CPA*				
Office of Controller -				
Michael P. Grogan, CPA*				
Personnel cost	\$ 77,373	\$ 77,486	\$ (113)	\$ 63,396
George J. Toussaint, CPA*				
Training	1,935	1,076	859	406
Daniel E. Gillette, CPA*				
Maintenance	870	859	11	732
Gregory B. Miller, CPA*				
Materials and supplies	1,140	1,138	2	-
S. Scott Soike, CPA*				
Other	715	709	6	777
	<u>\$ 82,033</u>	<u>\$ 81,268</u>	<u>\$ 765</u>	<u>\$ 65,311</u>
Karl G. Guidry, CPA*				

Retired:

- Sidney L. Broussard, CPA 1980
- Leon K. Poche, CPA 1984
- James H. Brenux, CPA 1987
- Erna R. Walton, CPA 1988
- George A. Lewis, CPA* 1992
- Geraldine J. Wimberly, CPA* 1995
- Rodney L. Savoy, CPA* 1996

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BROUSSARD, POCHE, LEWIS & BREAU

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

4112 West Congress
P.O. Box 31329
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DETAIL OF DEPARTMENTAL EXPENDITURES - BUDGET
(GAAP BASIS) AND ACTUAL (CONTINUED)
Year Ended October 31, 1996

With Comparative Actual Amounts for Year Ended October 31, 1995

Other Offices:	1996		Variance - Favorable (Unfavorable)	1995 Actual
	Budget	Actual		
Crowley, LA (318) 783-0650				
Opelousas, LA (318) 912-3299				
Abbeville, LA (318) 898-1494				
New Iberia, LA (318) 361-4553				
Church Point, LA (318) 684-2855				
Famiee, LA (318) 457-0077				
Larry G. Broussard, CPA*				
Lawrence A. Gramer, CPA*				
Eugene C. Gilder, CPA*				
Donald W. Kelley, CPA*				
Herbert Lemme II, CPA*				
Frank A. Stagno, CPA*				
Scott J. Broussard, CPA*				
L. Charles Alshire, CPA*				
Kenneth R. Dugas, CPA*				
P. John Blanchard III, CPA*				
Stephen L. Lamborn, CPA*				
Craig C. Babinette, CPA*				
Peter C. Borvello, CPA*				
Michael P. Crochet, CPA*				
George J. Trappay III, CPA*				
Daniel E. Gilder, CPA*				
Gregory D. Milton, CPA*				
S. Scott Soileau, CPA*				
Karl G. Guide, CPA*				
Retired:				
Sidney L. Broussard, CPA 1980				
Leon K. Poche, CPA 1981				
James H. Broussard, CPA 1987				
Erna R. Walton, CPA 1988				
George A. Lewis, CPA* 1992				
Geraldine J. Wimberley, CPA* 1995				
Rodney L. Saxoy, CPA* 1996				
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BROUSSARD, POCHE, LEWIS & BREAU
 LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
 LAFAYETTE, LOUISIANA
 GENERAL FUND - CITY OF LAFAYETTE

4112 West Congress
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 70598 1329
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DETAIL OF DEPARTMENTAL EXPENDITURES - BUDGET
 (GAAP BASIS) AND ACTUAL (CONTINUED)
 Year Ended October 31, 1996

With Comparative Actual Amounts for Year Ended October 31, 1995

	1996		Variance - Favorable (Unfavorable)	1995 Actual
	Budget	Actual		
<i>Other Offices:</i>				
Crowley, LA (318) 783-0650 Department of Administration				
Opelousas (continued) - (318) 942-5217 Purchasing and Property				
Ahleville, LA (318) 898 1497 Management -				
Personnel cost	\$ 219,082	\$ 186,656	\$ 32,426	\$ 200,914
New Iberia, LA (318) 364 4554 Transportation	1,000	650	350	1,488
Materials and supplies	6,960	6,662	298	3,001
Church Point, LA (318) 684 2855 Telephone	4,060	4,090	(30)	2,819
Printing and postage	12,750	11,405	1,345	11,448
Famice, LA (318) 457-0071 Contractual services	-	-	-	1,251
Maintenance	3,200	3,013	187	1,299
Other	1,080	810	270	691
Larry G. Broussard, CPA*	<u>\$ 248,132</u>	<u>\$ 213,286</u>	<u>\$ 34,846</u>	<u>\$ 222,911</u>
Lawrence A. Gramer, CPA*				
Eugene C. Kellum, CPA* Personnel -				
Personnel cost	\$ 247,669	\$ 248,566	\$ (897)	\$ 231,925
Herbert Lemire, CPA* Materials and supplies	5,970	5,959	11	1,148
Frank A. Stapp, CPA* Telephone	2,500	2,319	181	1,871
Spot J. Brons, CPA* Printing and postage	2,820	2,777	43	1,533
L. Charles Abshire, CPA* Training	1,550	1,418	132	733
Kenneth R. Dugas, CPA* Transportation	1,030	522	508	358
P. John Blanchard, CPA* Other	800	710	90	3,639
Stephen L. Lambson, CPA*	<u>\$ 262,339</u>	<u>\$ 262,271</u>	<u>\$ 68</u>	<u>\$ 241,207</u>
Graig C. Babinoux, CPA*				
Peter C. J. ... Risk Management -				
Michael P. ... Administration fees	\$ 497,131	\$ 450,493	\$ 46,638	\$ 427,132
George J. Trappay III, CPA*				
Daniel E. ... Communications -				
Personnel cost	\$ 146,979	\$ 146,667	\$ 312	\$ 135,028
Gregory B. ... Transportation	3,200	3,351	(151)	2,374
S. Scott ... Materials and supplies	2,745	2,631	114	2,182
Karl G. ... Telephone	3,000	2,703	297	2,129
Printing and postage	430	362	68	1,420
Sidney L. ... Professional services	1,200	910	290	4,154
Leon K. ... Maintenance	6,700	6,679	21	-
James H. ... Travel	1,100	1,008	92	2,686
Emma H. ... Other	2,300	1,997	303	1,155
George A. Lewis, CPA* 1992	<u>\$ 167,654</u>	<u>\$ 166,308</u>	<u>\$ 1,346</u>	<u>\$ 151,128</u>
Geraldine J. Wimperley, CPA* Public Works Department of				
Rodney L. Suvoy, CPA* 1996 Administration	<u>\$4,528,415</u>	<u>\$4,277,829</u>	<u>\$ 250,586</u>	<u>\$4,049,307</u>

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BROUSSARD, POCHE, LEWIS & BREAU
 LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
 CERTIFIED PUBLIC ACCOUNTANTS
 LAFAYETTE, LOUISIANA
 GENERAL FUND - CITY OF LAFAYETTE

4112 West Congress
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 Lafayette, Louisiana
 70593-1329
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 fax: (318) 981-1574

DETAIL OF DEPARTMENTAL EXPENDITURES - BUDGET
 (GAAP BASIS) AND ACTUAL (CONTINUED)
 Year Ended October 31, 1996
 With Comparative Actual Amounts for Year Ended October 31, 1995

	1996		Variance - Favorable (Unfavorable)	1995 Actual
	Budget	Actual		
Other Offices:				
Crowley, LA (318) 783-0650				
General Accounts:				
Opelousas External appropriations	\$ 228,080	\$ 268,742	\$ (40,662)	\$ 184,419
(318) 913-5217 Duplication costs	115,000	111,900	3,100	109,638
Abbeville Professional services	53,840	38,156	15,684	81,005
(318) 898-1497 Accrued sick leave	470,500	153,880	316,620	251,945
New Iber Insurance and bonds	513,735	297,537	216,198	277,325
(318) 364-4554 Uninsured losses	9,281	9,281	-	858
Church Prediction expense	70,000	51,373	18,627	25,828
(318) 687-3955 Other	7,000	3,964	3,036	29,243
Ennis, LA (318) 457-0071	Total General Accounts	<u>\$1,467,436</u>	<u>\$ 934,833</u>	<u>\$ 960,261</u>
Police Department:				
Administration -				
Eugene C. Gil Personnel cost	\$ 381,613	\$ 381,847	\$ (234)	\$ 337,016
Donald W. K Materials and supplies	5,150	3,756	1,394	4,647
Herbert Lem Municipal dues	8,375	7,887	488	6,579
Frank A. St Tailer services	100,000	100,000	-	100,000
Scott J. Br Uninsured losses	420,542	420,542	-	374,093
L. Charles Ab External appropriations	78,405	62,158	16,247	43,631
Kenneth R. D Training	81,295	73,217	8,078	-
D. John Blanch Uniforms	31,000	29,812	1,188	1,065
Stephen L. J Other	2,750	1,652	1,098	39,309
Graig C. Balmeaux, CPA*	<u>\$1,109,130</u>	<u>\$1,080,871</u>	<u>\$ 28,259</u>	<u>\$ 906,340</u>
Peter C. Borrello, CPA*				
Operations -				
George J. Tr Personnel cost	\$4,629,154	\$4,504,296	\$ 124,858	\$4,143,553
Daniel E. Gil Uniforms	48,000	46,628	1,372	47,422
Gregory B. M Materials and supplies	19,000	16,957	2,043	20,836
S. Scott Soifer Special projects	22,340	20,702	1,638	-
Karl G. Guidry, CPA* Other	2,560	-	2,560	7,099
	<u>\$4,721,054</u>	<u>\$4,588,583</u>	<u>\$ 132,471</u>	<u>\$4,218,910</u>

Retired:

- Sidney L. Broussard, CPA 1980
- Leon K. Poche, CPA 1984
- James H. Brenne, CPA 1987
- Evna B. Walton, CPA 1988
- George A. Lewis, CPA* 1992
- Geraldine J. Wimberley, CPA* 1995
- Rudney L. Savoy, CPA* 1996

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(continued)

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

DETAIL OF DEPARTMENTAL EXPENDITURES - BUDGET
(GAAP BASIS) AND ACTUAL (CONTINUED)

Year Ended October 31, 1996
With Comparative Actual Amounts for Year Ended October 31, 1995

	1996		Variance -	1995
	Budget	Actual	(Unfavorable)	Actual
Police Department (continued):				
Services -	\$ 2,380,000	\$ 2,380,000		
Personnel cost	\$ 11,629,778	\$ 11,584,402	\$ 45,376	\$ 11,747,057
Uniforms	27,500	19,690	7,810	20,172
Transportation	754,100	709,863	44,237	557,395
Materials and supplies	86,678	91,615	(4,937)	74,210
Telephone and utilities	69,000	70,509	(1,509)	68,795
Postage and printing	25,575	20,577	4,998	25,484
Maintenance	24,250	23,209	1,041	14,627
Rent	-	-	-	3,432
Professional services	18,500	16,470	2,030	13,322
External appropriations	78,177	78,177	-	67,689
Other	17,410	2,663	14,747	5,618
	<u>\$ 2,730,968</u>	<u>\$ 2,617,175</u>	<u>\$ 113,793</u>	<u>\$ 2,597,801</u>
Criminal investigations -				
Personnel cost	\$ 1,429,877	\$ 1,400,854	\$ 29,023	\$ 1,244,921
Uniforms	23,495	22,585	910	23,683
Materials and supplies	33,480	27,277	6,203	33,286
Undercover investigation	55,000	51,361	3,639	57,573
Coroner's fees	91,649	73,052	18,597	67,957
Professional services	7,500	7,577	(77)	5,422
Vehicle subsidy leases	33,000	29,872	3,128	34,041
Other	620	-	62	1,740
	<u>\$ 1,674,063</u>	<u>\$ 1,612,578</u>	<u>\$ 61,485</u>	<u>\$ 1,468,623</u>
Total Police Department	\$ 10,735,215	\$ 9,899,207	\$ 836,008	\$ 8,991,674
Fire Department:				
Administrative -				
Personnel cost	\$ 123,602	\$ 123,823	\$ (221)	\$ 118,085
Transportation	1,700	1,588	112	3,349
Materials and supplies	11,300	10,955	345	4,108
Travel and meetings	2,550	2,388	162	1,373
Printing and postage	1,600	1,078	522	1,015
Vehicle subsidy leases	3,500	3,142	358	-
Uninsured losses	-	-	-	258,604
Other	850	824	26	3,304
	<u>\$ 145,102</u>	<u>\$ 143,860</u>	<u>\$ 1,242</u>	<u>\$ 389,838</u>

(continued)

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

DETAIL OF DEPARTMENTAL EXPENDITURES - BUDGET
(GAAP BASIS) AND ACTUAL (CONTINUED)
Year Ended October 31, 1996
With Comparative Actual Amounts for Year Ended October 31, 1995

	1996		Variance - Favorable (Unfavorable)	1995 Actual
	Budget	Actual		
Fire Department (continued):				
Emergency operations -				
Personnel cost	\$5,072,087	\$5,030,902	\$ 41,185	\$4,724,868
Transportation	141,500	140,076	1,424	119,936
Uniforms	55,000	54,514	486	46,308
Materials and supplies	39,627	37,890	1,737	32,497
Maintenance	22,200	19,729	2,471	17,598
Utilities	77,000	72,205	4,795	65,382
Professional services	18,126	14,814	3,312	13,609
Printing and postage	2,500	1,927	573	1,575
Other	<u>1,925</u>	<u>464</u>	<u>1,461</u>	<u>3,375</u>
	<u>\$5,429,965</u>	<u>\$5,372,521</u>	<u>\$ 57,444</u>	<u>\$5,025,148</u>
Technical operations -				
Personnel cost	\$ 793,754	\$ 777,876	\$ 15,878	\$ 748,945
Training	13,500	11,695	1,805	19,461
Transportation	20,400	21,888	(1,488)	21,383
Materials and supplies	11,500	10,012	1,488	14,105
Maintenance	10,500	8,063	2,437	5,552
Telephone	30,000	28,518	1,482	28,408
Printing and postage	3,700	2,430	1,270	3,447
Other	<u>4,406</u>	<u>3,994</u>	<u>412</u>	<u>472</u>
	<u>\$ 887,760</u>	<u>\$ 864,476</u>	<u>\$ 23,284</u>	<u>\$ 841,773</u>
Total Fire Department	<u>\$6,462,827</u>	<u>\$6,380,857</u>	<u>\$ 81,970</u>	<u>\$6,256,759</u>
Public Works:				
Director's Office -				
Personnel cost	\$ 102,747	\$ 93,622	\$ 9,125	\$ 121,753
Vehicle subsidy leases	5,000	1,602	3,398	-
Transportation	-	-	-	5,662
Materials and supplies	1,500	1,306	194	856
Telephone and utilities	31,300	30,987	313	27,448
Travel and meetings	2,500	1,473	1,027	373
Municipal dues	2,500	1,623	877	314
Maintenance	2,500	636	1,864	1,222
Uninsured losses	515,947	515,947	-	309,618
Other	<u>2,477</u>	<u>1,022</u>	<u>1,455</u>	<u>3,063</u>
	<u>\$ 666,471</u>	<u>\$ 648,218</u>	<u>\$ 18,253</u>	<u>\$ 470,309</u>

(continued)

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

DETAIL OF DEPARTMENTAL EXPENDITURES - BUDGET
(GAAP BASIS) AND ACTUAL (CONTINUED)
Year Ended October 31, 1996
With Comparative Actual Amounts for Year Ended October 31, 1995

	1996		Variance - Favorable (Unfavorable)	1995 Actual
	Budget	Actual		
Public Works (continued):				
Drainage -				
Personnel cost	\$1,212,437	\$1,113,086	\$ 99,351	\$1,054,116
Uniforms	6,500	5,955	545	4,286
Transportation	240,000	213,114	26,886	219,687
Materials and supplies	20,733	20,385	348	20,101
Maintenance	7,980	6,864	1,116	8,079
Professional services	86,610	64,856	21,754	35,929
Training	5,023	4,954	69	-
Utilities	4,000	3,972	28	2,765
Other	3,575	2,975	600	570
	<u>\$1,586,858</u>	<u>\$1,436,161</u>	<u>\$ 150,697</u>	<u>\$1,345,533</u>
Streets -				
Personnel cost	\$ 939,960	\$ 897,940	\$ 42,020	\$ 842,038
Uniforms	4,910	4,831	79	4,858
Transportation	239,390	242,139	(2,749)	247,406
Materials and supplies	37,000	36,268	732	31,330
Maintenance	40,763	40,777	(14)	36,908
Professional services	98,700	97,892	808	86,282
Training	3,135	3,035	100	60
External appropriation	18,747	18,739	8	14,422
Other	3,708	2,812	896	2,012
	<u>\$1,385,313</u>	<u>\$1,344,433</u>	<u>\$ 41,880</u>	<u>\$1,265,316</u>
Traffic Engineering -				
Personnel cost	\$ 805,106	\$ 791,933	\$ 13,173	\$ 711,821
Training	9,660	4,735	4,925	826
Transportation	38,446	33,949	4,497	35,170
Materials and supplies	18,990	15,683	3,307	11,915
Telephone and utilities	115,385	106,161	9,224	107,037
Printing and postage	2,342	1,625	717	1,201
Uniforms	3,300	3,206	94	1,574
Maintenance	5,854	3,788	2,066	2,867
Professional services	6,226	5,384	842	3,577
Other	3,388	1,602	1,786	2,709
	<u>\$1,008,697</u>	<u>\$ 968,066</u>	<u>\$ 40,631</u>	<u>\$ 878,697</u>

(continued)

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

DETAIL OF DEPARTMENTAL EXPENDITURES - BUDGET
(GAAP BASIS) AND ACTUAL (CONTINUED)

Year Ended October 31, 1996

With Comparative Actual Amounts for Year Ended October 31, 1995

	1996		Variance - Favorable (Unfavorable)	1995 Actual
	Budget	Actual		
Public Works (continued):				
Operations -				
Personnel cost	\$ 355,355	\$ 356,824	\$ (1,469)	\$ 281,424
Transportation	7,500	7,365	135	4,649
Materials and supplies	9,053	7,610	1,443	4,775
Travel and meetings	1,790	1,448	342	1,163
Telephone	8,500	9,018	(518)	3,494
Printing and postage	3,325	2,604	721	1,661
Maintenance	13,772	7,517	6,255	9,463
Professional services	35,800	34,963	837	42,629
Uniforms	2,200	2,153	47	-
Other	<u>3,455</u>	<u>3,062</u>	<u>393</u>	<u>4,416</u>
	<u>\$ 440,750</u>	<u>\$ 432,564</u>	<u>\$ 8,186</u>	<u>\$ 353,674</u>
Real Property Maintenance -				
Personnel cost	\$ 324,185	\$ 302,514	\$ 21,671	\$ 284,051
Uniforms	1,153	778	375	1,160
Transportation	8,000	12,078	(4,078)	8,396
Materials and supplies	72,806	71,630	1,176	26,572
Telephone and utilities	222,363	242,656	(20,293)	222,981
Printing and postage	643	741	(98)	166
Maintenance	71,938	66,109	5,829	40,531
Professional services	21,447	22,236	(789)	48,487
Training	1,493	1,493	-	854
Other	<u>1,786</u>	<u>1,492</u>	<u>294</u>	<u>1,214</u>
	<u>\$ 725,814</u>	<u>\$ 721,727</u>	<u>\$ 4,087</u>	<u>\$ 634,412</u>
Total Public Works Department	<u>\$5,814,903</u>	<u>\$5,551,169</u>	<u>\$ 263,734</u>	<u>\$4,947,941</u>
Community Development Department				
Director's Office -				
Personnel cost	\$ 122,705	\$ 117,040	\$ 5,665	\$ 118,704
Transportation	1,000	982	18	863
Materials and supplies	1,135	1,101	34	943
Telephone	6,052	6,243	(191)	1,966
Vehicle subsidy leases	2,700	2,526	174	-
External appropriations	298,200	298,200	-	244,200
Uninsured losses	60,535	60,535	-	33,230
Other	<u>2,062</u>	<u>1,721</u>	<u>341</u>	<u>1,390</u>
	<u>\$ 494,389</u>	<u>\$ 488,348</u>	<u>\$ 6,041</u>	<u>\$ 401,296</u>

(continued)

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

DETAIL OF DEPARTMENTAL EXPENDITURES - BUDGET
(GAAP BASIS) AND ACTUAL (CONTINUED)
Year Ended October 31, 1996
With Comparative Actual Amounts for Year Ended October 31, 1995

	1996		Variance - Favorable (Unfavorable)	1995 Actual
	Budget	Actual		
Community Development Department:				
(continued):				
Senior Center -				
Personnel cost	\$ 93,072	\$ 87,363	\$ 5,709	\$ 87,454
Transportation	2,700	2,611	89	2,243
Materials and supplies	4,450	4,069	381	1,893
Telephone and utilities	5,500	4,506	994	5,126
Advertising	6,000	6,069	(69)	-
External appropriations	-	-	-	4,054
Printing and postage	6,520	6,435	85	6,425
Maintenance	2,700	2,336	364	1,573
Professional services	3,170	3,136	34	3,933
Other	1,135	650	485	1,478
	<u>\$ 125,247</u>	<u>\$ 117,175</u>	<u>\$ 8,072</u>	<u>\$ 114,179</u>
Economic Development -				
Personnel cost	\$ 26,582	\$ 26,981	\$ (399)	\$ 23,442
Transportation	100	63	37	100
Materials and supplies	400	400	-	218
Telephone	200	26	174	-
Printing and postage	1,100	985	115	153
Training	1,900	1,679	221	-
Other	400	259	141	72
	<u>\$ 30,682</u>	<u>\$ 30,393</u>	<u>\$ 289</u>	<u>\$ 23,985</u>
International Trade -				
Personnel cost	\$ 126,547	\$ 126,302	\$ 245	\$ 114,876
Transportation	1,970	1,894	76	2,402
Materials and supplies	16,702	17,387	(685)	7,118
Telephone and utilities	17,860	14,768	3,092	17,903
Printing and postage	6,280	6,207	73	7,930
Maintenance	9,097	7,619	1,478	5,734
Professional services	3,740	3,555	185	16,231
Travel and meetings	8,690	8,510	180	1,322
Event expenses	670	-	670	1,472
Training	2,912	2,912	-	40
Advertising	8,800	8,109	691	713
Other	480	468	12	13,053
	<u>\$ 203,748</u>	<u>\$ 197,731</u>	<u>\$ 6,017</u>	<u>\$ 188,794</u>
Total Community Development Department	<u>\$ 854,066</u>	<u>\$ 833,647</u>	<u>\$ 20,419</u>	<u>\$ 728,254</u>

(continued)

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

DETAIL OF DEPARTMENTAL EXPENDITURES - BUDGET
(GAAP BASIS) AND ACTUAL (CONTINUED)
Year Ended October 31, 1996

With Comparative Actual Amounts for Year Ended October 31, 1995

	1996		Variance - Favorable (Unfavorable)	1995 Actual
	Budget	Actual		
Planning and Development Management:				
Personnel cost	\$ 322,611	\$ 306,867	\$ 15,744	\$ 289,787
Transportation	2,647	2,946	(299)	2,960
Materials and supplies	5,025	4,564	461	6,219
Telephone	5,800	5,783	17	4,720
Postage and printing	7,500	6,225	1,275	5,792
Travel and meetings	1,622	1,179	443	2,422
Uninsured losses	9,685	9,685	-	6,762
Vehicle subsidy leases	2,878	2,846	32	-
Professional services	3,200	2,755	445	4,006
Publication and recordation	2,900	3,130	(230)	963
Other	5,128	4,031	1,097	3,786
Total Planning and Development Management	\$ 368,996	\$ 350,011	\$ 18,985	\$ 327,417
Civil Service:				
Personnel cost	\$ 267,421	\$ 268,636	\$ (1,215)	\$ 251,915
Transportation	2,000	328	1,672	6,264
Materials and supplies	1,992	1,956	36	1,944
Telephone	2,240	1,893	347	1,678
Travel and meetings	3,067	2,596	471	1,296
Printing and postage	4,698	3,970	728	3,849
Publications and recording	6,254	3,739	2,515	3,577
Professional services	3,851	3,631	220	4,340
Legal fees	20,000	11,133	8,867	13,863
Vehicle subsidy leases	5,860	5,860	-	-
Other	3,173	3,181	(8)	15,295
Total Civil Service	\$ 320,556	\$ 306,923	\$ 13,633	\$ 304,021
Total expenditures	\$40,306,345	\$31,788,089	\$8,518,256	\$29,868,630

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

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET (GAAP BASIS) AND ACTUAL
Ten Month Period Ended October 31, 1996
With Comparative Actual Amounts for Year Ended December 31, 1995

	<u>Budget</u>
Revenues:	
Taxes	\$ 4,476,735
Licenses and permits	270,000
Intergovernmental	826,149
Charges for services	361,105
Fines and forfeits	55,000
Interest	329,500
Miscellaneous	<u>329,150</u>
Total revenues	<u>\$ 6,647,639</u>
Expenditures:	
Current -	
General government	\$ 3,443,787
Public safety	473,153
Health and welfare	80,132
Culture and recreation	799,978
Conservation of natural resources	33,630
Economic development and assistance	16,476
Economic opportunity	62,000
Capital outlay	<u>250,340</u>
Total expenditures	<u>\$ 5,159,496</u>
Excess of revenues over expenditures	<u>\$ 1,488,143</u>
Other financing sources (uses):	
Proceeds from sale of property	\$ -
Transfers from other funds	-
Transfers to other funds	(2,935,693)
Transfers to component units	<u>(786,032)</u>
Total other financing sources (uses)	<u>\$(3,721,725)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>\$(2,233,582)</u>
Fund balance, beginning	2,160,924
Residual equity transfers in	<u>72,658</u>
Fund balance, ending	<u>\$ -0-</u>

See Notes to Financial Statements.

<u>1996</u>		
<u>Actual</u>	Variance - Favcrable (Unfavorable)	<u>1995</u> <u>Actual</u>
\$ 4,516,076	\$ 39,341	\$ 4,735,362
314,725	44,725	305,421
825,702	(447)	1,002,052
257,391	(103,714)	350,929
17,877	(37,123)	40,664
353,031	23,531	501,670
<u>220,321</u>	<u>(108,829)</u>	<u>202,722</u>
<u>\$ 6,505,123</u>	<u>\$ (142,516)</u>	<u>\$ 7,138,820</u>
\$ 2,820,626	\$ 623,161	\$ 2,845,801
447,762	25,391	338,378
64,197	15,935	77,845
699,430	100,548	629,509
29,228	4,402	32,920
16,476	-	16,476
62,000	-	60,000
<u>66,562</u>	<u>83,778</u>	<u>318,948</u>
<u>\$ 4,206,281</u>	<u>\$ 953,215</u>	<u>\$ 4,319,877</u>
<u>\$ 2,298,842</u>	<u>\$ 310,699</u>	<u>\$ 2,818,943</u>
\$ 954	\$ 954	\$ 476
-	-	11,533
(1,030,170)	1,905,523	(2,954,554)
<u>(861,173)</u>	<u>(75,141)</u>	<u>(621,835)</u>
<u>\$ (1,890,389)</u>	<u>\$ 1,831,336</u>	<u>\$ (3,564,380)</u>
\$ 408,453	\$ 2,642,035	\$ (745,437)
7,239,537	5,078,613	7,855,286
<u>37,799</u>	<u>(34,859)</u>	<u>129,688</u>
<u>\$ 7,685,789</u>	<u>\$ 7,685,789</u>	<u>\$ 7,239,537</u>

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

STATEMENT OF REVENUES -
BUDGET (GAAP BASIS) AND ACTUAL
Ten Month Period Ended October 31, 1996
With Comparative Actual Amounts for Year Ended December 31, 1995

	Budget
Taxes -	
Ad valorem	\$ 943,984
Sales and use tax	3,189,760
2% fire insurance rebate	296,991
Franchise fees	<u>46,000</u>
	<u>\$ 4,476,735</u>
Licenses and permits -	
Occupational licenses	<u>\$ 270,000</u>
Intergovernmental -	
Federal grant revenue	\$ 35,769
State grant revenue	-
State revenue sharing	115,221
State shared revenues -	
Horse race track fees	10,000
Severance tax	500,000
Video poker tax	30,000
Beer tax	30,000
Other	-
Contribution from local governments	<u>105,159</u>
	<u>\$ 826,149</u>
Charges for services -	
Sale of maps and publications	\$ 200
Vending machine commissions	100
Police witness fees	60,000
Administrative fees	<u>300,805</u>
	<u>\$ 361,105</u>
Fines and forfeits	<u>\$ 55,000</u>
Interest	<u>\$ 329,500</u>
Miscellaneous -	
Rents and royalties	\$ 243,300
Other	<u>85,850</u>
	<u>\$ 329,150</u>
Total revenues	<u>\$ 6,647,639</u>

See Notes to Financial Statements.

1996			1995
<u>Actual</u>	Variance - Favorable (Unfavorable)		<u>Actual</u>
\$ 936,587	\$ (7,397)		\$ 887,048
3,238,200	48,440		3,501,150
297,118	127		296,990
<u>44,171</u>	<u>(1,829)</u>		<u>50,174</u>
<u>\$ 4,516,076</u>	<u>\$ 39,341</u>		<u>\$ 4,735,362</u>
<u>\$ 314,725</u>	<u>\$ 44,725</u>		<u>\$ 305,421</u>
\$ 28,666	\$ (7,103)		\$ 33,368
-	-		1,947
118,680	3,459		115,221
8,845	(1,155)		7,468
500,049	49		500,000
46,878	16,878		44,734
34,285	4,285		17,574
-	-		160,000
<u>88,299</u>	<u>(16,860)</u>		<u>121,740</u>
<u>\$ 825,702</u>	<u>\$ (447)</u>		<u>\$ 1,002,052</u>
\$ 211	\$ 11		\$ 260
96	(4)		11
40,950	(19,050)		71,520
<u>216,134</u>	<u>(84,671)</u>		<u>279,138</u>
<u>\$ 257,391</u>	<u>\$ (103,714)</u>		<u>\$ 350,929</u>
<u>\$ 17,877</u>	<u>\$ (37,123)</u>		<u>\$ 40,664</u>
<u>\$ 353,031</u>	<u>\$ 23,531</u>		<u>\$ 501,670</u>
\$ 150,108	\$ (93,192)		\$ 171,160
<u>70,213</u>	<u>(15,637)</u>		<u>31,562</u>
<u>\$ 220,321</u>	<u>\$ (108,829)</u>		<u>\$ 202,722</u>
<u>\$ 6,505,123</u>	<u>\$ (142,516)</u>		<u>\$ 7,138,820</u>

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

STATEMENT OF DEPARTMENTAL EXPENDITURES BY FUNCTION
Ten Month Period Ended October 31, 1996

	<u>General Government</u>	<u>Public Safety</u>	<u>Health and Welfare</u>
City-Parish Council	\$ 332,679	\$ -	\$ -
External Agencies	-	5,000	-
Other	307,549	58,440	10,210
District Courts	493,582	-	-
District Attorney	372,759	-	-
Justices of the Peace and Constables	77,116	-	-
Parish President	185,538	-	-
Chief Administrative Officer	113,254	-	-
Registrar of Voters	89,223	-	-
Administration and Finance	62,952	-	-
Accounting and Payroll	161,761	-	-
Purchasing	91,290	-	-
Risk Management	24,376	-	-
Personnel	57,962	-	-
Parish Attorney	346,419	-	-
Parish Assessor	2,382	-	-
Federal Programs Administrator	14,663	-	-
Sheriff	-	23,845	-
Fire Protection	-	360,477	-
Food Stamp Office	-	-	53,987
Recreation and Parks Administration	-	-	-
County Agent	-	-	-
Family Court	<u>87,121</u>	<u>-</u>	<u>-</u>
	<u>\$ 2,820,626</u>	<u>\$ 447,762</u>	<u>\$ 64,197</u>

See Notes to Financial Statements.

<u>Culture and Recreation</u>	<u>Conservation of Natural Resources</u>	<u>Economic Development and Assistance</u>	<u>Economic Opportunity</u>	<u>Capital Outlay</u>	<u>Totals</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 332,679
134,214	-	-	62,000	-	201,214
-	-	16,476	-	19,851	412,526
-	-	-	-	-	493,582
-	-	-	-	-	372,759
-	-	-	-	-	77,116
-	-	-	-	-	185,538
-	-	-	-	-	113,254
-	-	-	-	-	89,223
-	-	-	-	-	62,952
-	-	-	-	-	161,761
-	-	-	-	-	91,290
-	-	-	-	-	24,376
-	-	-	-	-	57,962
-	-	-	-	-	346,419
-	-	-	-	-	2,382
-	-	-	-	-	14,663
-	-	-	-	-	23,845
-	-	-	-	-	360,477
-	-	-	-	-	53,987
565,216	-	-	-	46,711	611,927
-	29,228	-	-	-	29,228
-	-	-	-	-	87,121
<u>\$ 699,430</u>	<u>\$ 29,228</u>	<u>\$ 16,476</u>	<u>\$ 62,000</u>	<u>\$ 66,562</u>	<u>\$ 4,206,281</u>

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

DETAIL OF DEPARTMENTAL EXPENDITURES -
BUDGET (GAAP BASIS) AND ACTUAL
Ten Month Period Ended October 31, 1996
With Comparative Actual Amounts for Year Ended December 31, 1995

	1996		Variance - Favorable (Unfavorable)	1995 Actual
	Budget	Actual		
City-Parish Council:				
General government -				
Personnel costs	\$ 233,500	\$ 213,454	\$ 20,046	\$ 247,272
Auto allowance	10,975	7,295	3,680	5,340
Dues and subscriptions	1,200	1,375	(175)	1,211
Telephone	12,825	9,238	3,587	9,250
Rentals	8,722	1,882	6,840	2,596
Professional fees	35,550	35,550	-	40,553
A.O.C. contract	15,000	15,000	-	15,000
Office expenses	20,908	17,656	3,252	4,783
Code of ordinances	2,600	476	2,124	889
Travel	41,000	29,137	11,863	15,042
Repairs and maintenance	2,450	1,538	912	601
Supplies and materials	1,125	78	1,047	-
	<u>\$ 385,855</u>	<u>\$ 332,679</u>	<u>\$ 53,176</u>	<u>\$ 342,537</u>
External Agencies:				
Public safety -				
Teen court	\$ 5,000	\$ 5,000	\$ -	\$ 5,000
Culture and recreation -				
Vermilionville	73,173	64,426	8,747	46,827
Acadiana District Livestock				
Show	5,000	5,000	-	5,000
SLERC	75,000	62,500	12,500	75,000
Boy Scouts of America	2,288	2,288	-	2,288
Economic opportunity -				
Lafayette Parish Council				
on Aging	10,000	10,000	-	10,000
Childrens' Shelter	5,000	5,000	-	5,000
St. Joseph Family Shelter	5,000	5,000	-	5,000
SMILE	30,000	30,000	-	30,000
Faith House	10,000	10,000	-	10,000
Big Brothers/Big Sisters	2,000	2,000	-	-
	<u>\$ 222,461</u>	<u>\$ 201,214</u>	<u>\$ 21,247</u>	<u>\$ 194,115</u>

(continued)

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

DETAIL OF DEPARTMENTAL EXPENDITURES -
BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
Ten Month Period Ended October 31, 1996
With Comparative Actual Amounts for Year Ended December 31, 1995

	1996		Variance - Favorable (Unfavorable)	1995 Actual
	Budget	Actual		
Other:				
Current -				
General government -				
Personnel costs	\$ 2,153	\$ 2,153	\$ -	\$ -
Dues and subscriptions	16,124	18,485	(2,361)	16,746
Official journal	45,000	40,319	4,681	36,223
Professional fees	10,578	5,578	5,000	4,300
Insurance	82,613	65,604	17,009	74,575
Repairs and maintenance	19,500	15,232	4,268	26,167
Office expenses	33,000	20,314	12,686	27,867
Election expense	6,880	20,034	(13,154)	32,035
Unemployment expense	1,000	37	963	560
Telephone and utilities	8,500	5,991	2,509	7,506
Charges for collection	89,720	87,944	1,776	93,380
External appropriations:				
University of				
Southwestern Louisiana	15,000	15,000	-	15,000
Other	8,446	10,858	(2,412)	54,234
Comprehensive planning	105,088	-	105,088	-
Public safety -				
National Guard	4,800	4,800	-	4,800
Halfway House	10,000	1,310	8,690	2,636
Civil Defense	52,330	52,330	-	48,631
Health and welfare -				
Parish Service Officer	12,252	10,210	2,042	15,732
Economic development and				
assistance -				
EEDD - Economic				
Development	16,476	16,476	-	16,476
Capital outlay	<u>91,865</u>	<u>19,851</u>	<u>72,014</u>	<u>175,770</u>
	<u>\$ 631,325</u>	<u>\$ 412,526</u>	<u>\$ 218,799</u>	<u>\$ 652,638</u>

(continued)

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

DETAIL OF DEPARTMENTAL EXPENDITURES -
BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
Ten Month Period Ended October 31, 1996
With Comparative Actual Amounts for Year Ended December 31, 1995

	1996		Variance - Favorable (Unfavorable)	1995 Actual
	Budget	Actual		
District Courts:				
General government -				
Personnel costs	\$ 399,547	\$ 337,489	\$ 62,058	\$ 397,574
Professional fees	500	425	75	350
Jurors and witnesses	140,000	111,635	28,365	124,590
Officer witness fees	65,000	35,002	29,998	56,623
Repairs and maintenance	500	300	200	300
Printing	1,000	656	344	1,829
Equipment purchases	42,301	7,697	34,604	845
Communication	-	378	(378)	-
	<u>\$ 648,848</u>	<u>\$ 493,582</u>	<u>\$ 155,266</u>	<u>\$ 582,111</u>
District Attorney:				
General government -				
Personnel costs	\$ 436,227	\$ 358,020	\$ 78,207	\$ 315,571
Travel	9,900	-	9,900	335
Repairs and maintenance	4,664	-	4,664	-
Equipment purchases	15,563	14,739	824	5,937
	<u>\$ 466,354</u>	<u>\$ 372,759</u>	<u>\$ 93,595</u>	<u>\$ 321,843</u>
Justices of the Peace and Constables:				
General government -				
Personnel costs	\$ 87,383	\$ 72,683	\$ 14,700	\$ 87,422
Travel	5,500	4,433	1,067	3,998
	<u>\$ 92,883</u>	<u>\$ 77,116</u>	<u>\$ 15,767</u>	<u>\$ 91,420</u>
President:				
General government -				
Personnel costs	\$ 147,373	\$ 153,697	\$ (6,324)	\$ 133,786
Auto allowance	7,615	5,430	2,185	4,500
Communication	5,616	4,363	1,253	5,780
Rentals	6,014	5,469	545	6,015
Travel	13,600	10,760	2,840	8,470
Repairs and maintenance	500	773	(273)	1,407
Equipment purchases	-	-	-	609
Dues and subscriptions	1,100	400	700	639
Office expenses	5,750	4,646	1,104	3,458
	<u>\$ 187,568</u>	<u>\$ 185,538</u>	<u>\$ 2,030</u>	<u>\$ 164,664</u>

(continued)

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

DETAIL OF DEPARTMENTAL EXPENDITURES -
BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
Ten Month Period Ended October 31, 1996
With Comparative Actual Amounts for Year Ended December 31, 1995

	1996		Variance - Favorable (Unfavorable)	1995 Actual
	Budget	Actual		
Chief Administrative Officer:				
General government -				
Personnel costs	\$ 104,252	\$ 101,797	\$ 2,455	\$ 89,296
Auto allowance	5,340	4,725	615	5,340
Communication	2,365	1,844	521	2,264
Travel	3,300	3,154	146	1,960
Repairs and maintenance	450	132	318	332
Dues and subscriptions	812	813	(1)	552
Office expenses	788	789	(1)	878
Equipment purchases	-	-	-	2,734
	<u>\$ 117,307</u>	<u>\$ 113,254</u>	<u>\$ 4,053</u>	<u>\$ 103,356</u>
Registrar of Voters:				
General government -				
Personnel costs	\$ 96,714	\$ 69,779	\$ 26,935	\$ 97,793
Communications	3,000	1,975	1,025	2,120
Office expenses	21,000	9,779	11,221	28,797
Auto allowance	5,340	4,450	890	5,340
Dues and subscriptions	6,000	904	5,096	724
Travel	2,000	992	1,008	940
Repairs and maintenance	1,850	1,111	739	1,807
Other	325	233	92	225
	<u>\$ 136,229</u>	<u>\$ 89,223</u>	<u>\$ 47,006</u>	<u>\$ 137,746</u>
Administration and Finance:				
General government -				
Personnel costs	\$ 49,392	\$ 50,749	\$ (1,357)	\$ 47,891
Auto allowance	5,340	4,725	615	5,340
Professional fees	1,000	-	1,000	-
Office expenses	1,075	954	121	1,311
Dues and subscriptions	1,600	1,270	330	1,304
Telephone and utilities	800	618	182	732
Repairs and maintenance	750	405	345	586
Travel	3,300	3,314	(14)	2,702
Equipment purchases	1,000	917	83	-
	<u>\$ 64,257</u>	<u>\$ 62,952</u>	<u>\$ 1,305</u>	<u>\$ 59,866</u>

(continued)

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

DETAIL OF DEPARTMENTAL EXPENDITURES -
BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
Ten Month Period Ended October 31, 1996
With Comparative Actual Amounts for Year Ended December 31, 1995

	1996		Variance - Favorable (Unfavorable)	1995 Actual
	Budget	Actual		
Accounting and Payroll:				
General government -				
Personnel costs	\$ 179,312	\$ 144,056	\$ 35,256	\$ 168,395
Equipment purchases	-	-	-	1,525
Office expenses	8,845	7,567	1,278	5,666
Repairs and maintenance	4,671	5,001	(330)	5,821
Telephone and utilities	3,500	3,211	289	4,013
Travel	1,904	1,127	777	1,261
Other	800	799	1	789
	<u>\$ 199,032</u>	<u>\$ 161,761</u>	<u>\$ 37,271</u>	<u>\$ 187,470</u>
Purchasing:				
General government -				
Personnel costs	\$ 100,478	\$ 84,341	\$ 16,137	\$ 93,240
Repairs and maintenance	2,250	1,519	731	2,080
Office expenses	4,250	2,937	1,313	1,864
Telephone and utilities	2,500	2,323	177	2,942
Travel	375	-	375	82
Other	300	170	130	209
	<u>\$ 110,153</u>	<u>\$ 91,290</u>	<u>\$ 18,863</u>	<u>\$ 100,417</u>
Risk Management:				
General government -				
Personnel costs	\$ 25,235	\$ 21,142	\$ 4,093	\$ 18,938
Office expenses	350	108	242	234
Materials and supplies	1,650	153	1,497	1,114
Telephone and utilities	1,465	950	515	1,176
Repairs and maintenance	950	692	258	402
Travel	2,100	1,202	898	1,058
Dues and subscriptions	900	129	771	1,078
	<u>\$ 32,650</u>	<u>\$ 24,376</u>	<u>\$ 8,274</u>	<u>\$ 24,000</u>

(continued)

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

DETAIL OF DEPARTMENTAL EXPENDITURES -
BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
Ten Month Period Ended October 31, 1996
With Comparative Actual Amounts for Year Ended December 31, 1995

	1996		Variance - Favorable (Unfavorable)	1995 Actual
	Budget	Actual		
Personnel:				
General government -				
Personnel costs	\$ 56,065	\$ 44,049	\$ 12,016	\$ 72,226
Auto allowance	3,560	3,560	-	5,340
Professional fees	200	25	175	-
Travel	1,800	2,181	(381)	1,542
Telephone	1,200	888	312	1,190
Office expenses	3,625	2,680	945	1,643
Repairs and maintenance	1,200	1,129	71	1,571
Dues and subscriptions	1,500	1,301	199	1,938
Other	4,450	2,149	2,301	1,396
	<u>\$ 73,600</u>	<u>\$ 57,962</u>	<u>\$ 15,638</u>	<u>\$ 86,846</u>
Parish Attorney:				
General government -				
Professional fees	\$ 340,000	\$ 346,103	\$ (6,103)	\$ 124,220
Dues and subscriptions	1,000	316	684	150
Travel	1,000	-	1,000	567
	<u>\$ 342,000</u>	<u>\$ 346,419</u>	<u>\$ (4,419)</u>	<u>\$ 124,937</u>
Parish Assessor:				
General government -				
Repairs and maintenance	\$ 2,382	\$ 2,382	\$ -0-	\$ 2,313
Federal Programs Administration:				
General government -				
Personnel costs	\$ 32,027	\$ 11,744	\$ 20,283	\$ 26,011
Professional fees	1,000	1,000	-	-
Dues and subscriptions	1,200	873	327	1,448
Repairs and maintenance	650	101	549	472
Office expenses	750	662	88	874
Travel	1,100	42	1,058	671
Telephone and utilities	300	241	59	288
	<u>\$ 37,027</u>	<u>\$ 14,663</u>	<u>\$ 22,364</u>	<u>\$ 29,764</u>

(continued)

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

DETAIL OF DEPARTMENTAL EXPENDITURES -
BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
Ten Month Period Ended October 31, 1996
With Comparative Actual Amounts for Year Ended December 31, 1995

	1996		Variance - Favorable (Unfavorable)	1995 Actual
	Budget	Actual		
Sheriff:				
Public safety -				
Court attendance	\$ 25,000	\$ 15,340	\$ 9,660	\$ 23,060
Computer service	11,340	8,505	2,835	11,340
	<u>\$ 36,340</u>	<u>\$ 23,845</u>	<u>\$ 12,495</u>	<u>\$ 34,400</u>
Fire protection:				
Public safety -				
2% fire insurance rebate:				
Milton	\$ 11,584	\$ 11,766	\$ (182)	\$ 11,584
Judice	12,520	12,516	4	12,520
Carencro	24,930	24,987	(57)	24,929
Duson	6,147	6,089	58	6,146
Scott	26,991	26,920	71	26,991
Broussard	11,222	11,247	(25)	11,222
Youngsville	13,289	13,532	(243)	13,289
External appropriations:				
Milton	28,000	25,695	2,305	18,780
Judice	124,000	120,700	3,300	25,850
Carencro	20,000	21,025	(1,025)	15,000
Duson	20,000	20,000	-	22,950
Scott	20,000	20,000	-	17,650
Broussard	20,000	20,000	-	15,000
Youngsville	20,000	20,000	-	15,000
Tower rental	6,000	6,000	-	6,000
	<u>\$ 364,683</u>	<u>\$ 360,477</u>	<u>\$ 4,206</u>	<u>\$ 242,911</u>
Food Stamp Office:				
Health and welfare -				
Personnel costs	\$ 61,510	\$ 48,357	\$ 13,153	\$ 58,633
Travel	2,178	1,882	296	434
Office expenses	1,270	1,147	123	1,213
Telephone and utilities	1,322	1,128	194	1,326
Other	1,600	1,473	127	507
	<u>\$ 67,880</u>	<u>\$ 53,987</u>	<u>\$ 13,893</u>	<u>\$ 62,113</u>

(continued)

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

DETAIL OF DEPARTMENTAL EXPENDITURES -
BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
Ten Month Period Ended October 31, 1996
With Comparative Actual Amounts for Year Ended December 31, 1995

	1996		Variance - Favorable (Unfavorable)	1995 Actual
	Budget	Actual		
Recreation and Parks Administration:				
Current -				
Culture and recreation -				
Personnel costs	\$ 317,221	\$ 263,474	\$ 53,747	\$ 298,138
Auto allowance	5,340	2,447	2,893	5,340
Equipment rental	400	459	(59)	324
Travel	10,150	9,784	366	8,262
Telephone and utilities	45,300	43,974	1,326	38,219
Office expenses	17,850	17,698	152	15,737
Repairs and maintenance	77,900	68,350	9,550	98,840
Materials and supplies	1,800	2,184	(384)	1,949
Equipment purchases	142,106	132,906	9,200	14,855
Recreation official fees	21,000	18,920	2,080	17,050
Other	5,450	5,020	430	1,680
Capital outlay	<u>158,475</u>	<u>46,711</u>	<u>111,764</u>	<u>143,178</u>
	<u>\$ 802,992</u>	<u>\$ 611,927</u>	<u>\$ 191,065</u>	<u>\$ 643,572</u>
County Agent:				
Conservation of natural resources -				
Personnel costs	\$ 17,680	\$ 15,680	\$ 2,000	\$ 20,080
Telephone	7,000	6,230	770	6,674
Repairs and maintenance	3,700	3,530	170	4,038
Materials and supplies	5,050	3,788	1,262	1,146
Equipment rental	200	-	200	-
Equipment purchases	-	-	-	982
	<u>\$ 33,630</u>	<u>\$ 29,228</u>	<u>\$ 4,402</u>	<u>\$ 32,920</u>

(continued)

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

DETAIL OF DEPARTMENTAL EXPENDITURES -
BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
Ten Month Period Ended October 31, 1996
With Comparative Actual Amounts for Year Ended December 31, 1995

	<u>1996</u>		Variance - Favorable (Unfavorable)	<u>1995</u> <u>Actual</u>
	<u>Budget</u>	<u>Actual</u>		
Family Court:				
General government -				
Personnel costs	\$ 104,040	\$ 87,121	\$ 16,919	\$ 97,918
Total expenditures	<u>\$5,159,496</u>	<u>\$4,206,281</u>	<u>\$ 953,215</u>	<u>\$4,319,877</u>

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

STATEMENT OF OTHER FINANCING SOURCES (USES) -
BUDGET (GAAP BASIS) AND ACTUAL
Ten Month Period Ended October 31, 1996
With Comparative Actual Amounts for Year Ended December 31, 1995

	<u>1996</u>			
	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)	<u>1995 Actual</u>
Other financing sources:				
Proceeds from sale of property	\$ -	\$ 954	\$ 954	\$ 476
Transfer from other funds - Debt service funds	-	-	-	11,533
Total other financing sources	<u>\$ -0-</u>	<u>\$ 954</u>	<u>\$ 954</u>	<u>\$ 12,009</u>
Other uses:				
Transfers to other funds -				
City general fund	\$ 223,879	\$ 200,733	\$ 23,146	\$ 223,879
Special revenue funds	2,442,628	576,102	1,866,526	2,452,963
Debt service funds	87,619	66,789	20,830	99,723
Capital projects funds	56,567	52,676	3,891	18,132
Enterprise funds	<u>125,000</u>	<u>133,870</u>	<u>(8,870)</u>	<u>159,857</u>
Total transfers to other funds	<u>\$ 2,935,693</u>	<u>\$ 1,030,170</u>	<u>\$1,905,523</u>	<u>\$ 2,954,554</u>
Transfers to component units	<u>786,032</u>	<u>861,173</u>	<u>(75,141)</u>	<u>621,835</u>
Total other uses	<u>\$ 3,721,725</u>	<u>\$ 1,891,343</u>	<u>\$1,830,382</u>	<u>\$ 3,576,389</u>
Total other financing sources (uses)	<u><u>\$(3,721,725)</u></u>	<u><u>\$(1,890,389)</u></u>	<u><u>\$1,831,336</u></u>	<u><u>\$(3,564,380)</u></u>

See Notes to Financial Statements.

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SPECIAL REVENUE FUNDS

FUND - FACILITY OR PROGRAM/FUNDING SOURCE

RECREATION AND PARKS FUND - City-owned parks and recreational programs/property tax levy and General Fund appropriations
CITY PARK and VIEUX CHENES GOLF COURSES - Two City-owned golf courses/user fees
HEYMANN PERFORMING ARTS CENTER FUNDS - A municipal auditorium and convention center/user fees and General Fund appropriations
NATURAL HISTORY MUSEUM AND PLANETARIUM - A public museum and planetarium/General Fund appropriations
MUNICIPAL TRANSIT SYSTEM - A City-owned bus system/user fees, General Fund appropriations and Federal grant

PARKING PROGRAM FUND - A parking garage in downtown Lafayette and parking meters/user fees, fines and General Fund appropriations
COMMUNITY DEVELOPMENT FUND - Community Development Block Grant funds to provide assistance in target areas/Federal grant
EMERGENCY SHELTER GRANT FUND - A program to provide temporary shelter for the homeless/Federal grant (state administered)
DRUG FREE SCHOOLS GRANT FUNDS - 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, Sales Tax capital improvements and General Fund appropriations

1961 SALES TAX TRUST FUND - Collection of sales and use tax and its subsequent disbursement in accordance with the sales tax dedication/1% sales and use tax
1985 SALES TAX TRUST FUND - Collection of sales and use tax levied August 1, 1985, and its subsequent disbursement in accordance with the tax dedication/1% sales and use tax
FEDERAL NARCOTICS SEIZED/FORFEITED PROPERTY FUND - A program to handle money obtained from sales of seized property/proceeds from sales of seized property
HOUSING REHABILITATION PROGRAM GRANT FUND - A program to provide assistance for housing rehabilitation, relocation, etc./Federal grant
HURRICANE TREE DAMAGE GRANT FUND - A program to provide funds for tree damage caused by Hurricane Andrew/Federal grant (state administered)

AFFILIATED BLIND OF LOUISIANA - A program to provide funds for the renovation of a training facility for the blind, deaf and elderly blind/Federal grant
DEPARTMENT OF HEALTH AND HOSPITALS GRANT FUNDS - A program to provide funds for an outpatient care clinic for substance abuse females and their dependent children/Federal grant (state administered)
CDBG - HURRICANE DISASTER RELIEF FUND - A program to provide funds for tree trimming and facility repairs due to damage caused by Hurricane Andrew/Federal grant (state administered)
DARE PROJECT GRANT FUND - A program to provide funds for drug abuse resistance education/state grant
CD - FIRST TIME HOMEBUYER FUND - To account for loans issued to first time homebuyers with Community Development Block Grant funds and the subsequent repayment/Community Development appropriations and interest revenue from loans receivable

SPECIAL REVENUE FUNDS (CONTINUED)

FUND - FACILITY OR PROGRAM/FUNDING SOURCE

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

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

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

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

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

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

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

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

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

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

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

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

DALTON "PEEWEE" LEBLANC PARK FUND - Construction of park equipment/Federal grant (state administered and General Fund appropriations).

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

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

911 EMERGENCY SYSTEM - Collect and update information required to implement the Automatic Location Identification feature associated with the 911 Emergency Telephone System/charges for services provided.

LPA BROUSSARD - Prepare a geographic target market area profile for the Town of Broussard/charges for services provided.

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

LAPC - GENERAL FUND - Operations of the Lafayette Areawide Planning Commission (LAPC) which ceased to function as an autonomous body and became a subordinate department of the Consolidated Government in June 1996 when consolidation became effective/charges for services.

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.

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

(COMBINING) BALANCE SHEET
October 31, 1996

ASSETS	Recreation and Parks <u>Fund</u>	City Park Golf <u>Course</u>	Vieux Chenes Golf <u>Course</u>	Heymann Performing Arts Center
Cash	\$ 180	\$ -	\$ -	\$ 108,313
Due from consolidated cash account	-	69,914	68,064	-
Investments, at cost	-	-	-	-
Accrued interest receivable	-	-	-	-
Loans receivable	-	-	-	-
Accrued interest receivable on loans	-	-	-	-
Taxes receivable - delinquent	34,810	-	-	-
Allowance for uncollectible taxes	(34,810)	-	-	-
Inventories, at cost	-	-	-	-
Accounts receivable	1,125	-	-	31,127
Due from other funds	75,398	-	-	-
Due from component units	-	-	-	-
Due from other governmental agencies	-	-	-	-
Total assets	<u>\$ 76,703</u>	<u>\$ 69,914</u>	<u>\$ 68,064</u>	<u>\$ 139,440</u>
 LIABILITIES AND FUND BALANCES				
Liabilities:				
Due to consolidated cash account	\$ -	\$ -	\$ -	\$ -
Accounts payable and contract retainage	30,236	9,636	21,802	21,727
Other payables and accrued liabilities	43,154	5,193	6,779	13,034
Due to other funds	3,133	55,085	39,483	42,031
Due to other governmental agencies	-	-	-	-
Deferred revenue	-	-	-	59,568
Total liabilities	<u>\$ 76,523</u>	<u>\$ 69,914</u>	<u>\$ 68,064</u>	<u>\$ 136,360</u>
 Fund balances:				
Reserved	\$ -	\$ -	\$ -	\$ -
Designated	-	-	-	-
Unreserved and undesignated	180	-	-	3,080
Total fund balances	<u>\$ 180</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 3,080</u>
 Total liabilities and fund balances	 <u>\$ 76,703</u>	 <u>\$ 69,914</u>	 <u>\$ 68,064</u>	 <u>\$ 139,440</u>

See Notes to Financial Statements.

Natural History Museum & Planetarium	Municipal Transit System Fund	Parking Program	Community Development Block Grant	Emergency Shelter Grant	Drug Free Schools Grant 95/96
\$ 100	\$ -	\$ 150	\$ 200	\$ -	\$ -
-	-	98,487	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	31,204	-	-
-	1,162	-	-	-	-
35,214	588,416	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>38,252</u>	<u>1,236</u>	<u>297,948</u>	<u>41,477</u>	<u>58</u>
<u>\$ 35,314</u>	<u>\$ 627,830</u>	<u>\$ 99,873</u>	<u>\$ 329,352</u>	<u>\$ 41,477</u>	<u>\$ 58</u>
\$ -	\$ 572,449	\$ -	\$ 234,795	\$ 26,570	\$ 58
5,014	35,687	7,764	56,707	14,907	-
6,400	19,674	5,472	37,561	-	-
-	-	86,229	289	-	-
-	-	208	-	-	-
23,800	-	-	-	-	-
<u>\$ 35,214</u>	<u>\$ 627,810</u>	<u>\$ 99,673</u>	<u>\$ 329,352</u>	<u>\$ 41,477</u>	<u>\$ 58</u>
\$ -	\$ -	\$ -	\$ 31,204	\$ -	\$ -
-	-	-	-	-	-
100	20	200	(31,204)	-	-
<u>\$ 100</u>	<u>\$ 20</u>	<u>\$ 200</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>
<u>\$ 35,314</u>	<u>\$ 627,830</u>	<u>\$ 99,873</u>	<u>\$ 329,352</u>	<u>\$ 41,477</u>	<u>\$ 58</u>

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

COMBINING BALANCE SHEET (CONTINUED)
October 31, 1996

ASSETS	Drug Free Schools Grant 96/97	Urban Develop- ment Action Grant	1961 Sales Tax Trust	1985 Sales Tax Trust
Cash	\$ -	\$ -	\$ 36	\$ -
Due from consolidated cash account	-	44	-	-
Investments, at cost	-	-	-	-
Accrued interest receivable	-	-	-	-
Loans receivable	-	480,229	-	-
Accrued interest receivable on loans	-	8,404	-	-
Taxes receivable - delinquent	-	-	-	-
Allowance for uncollectible taxes	-	-	-	-
Inventories, at cost	-	-	-	-
Accounts receivable	-	-	-	-
Due from other funds	-	-	100,564	68,734
Due from component units	-	-	-	-
Due from other governmental agencies	<u>3,059</u>	<u>-</u>	<u>1,773,613</u>	<u>1,609,505</u>
Total assets	<u>\$ 3,059</u>	<u>\$ 488,677</u>	<u>\$ 1,874,213</u>	<u>\$ 1,678,239</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Due to consolidated cash account	\$ 2,784	\$ -	\$ -	\$ -
Accounts payable and contract retainage	23	-	13,745	13,001
Other payables and accrued liabilities	252	-	-	-
Due to other funds	-	-	1,860,468	1,665,238
Due to other governmental agencies	-	-	-	-
Deferred revenue	-	-	-	-
Total liabilities	<u>\$ 3,059</u>	<u>\$ -0-</u>	<u>\$ 1,874,213</u>	<u>\$ 1,678,239</u>
Fund balances:				
Reserved	\$ -	\$ 456,444	\$ -	\$ -
Designated	-	-	-	-
Unreserved and undesignated	-	32,233	-	-
Total fund balances	<u>\$ -0-</u>	<u>\$ 488,677</u>	<u>\$ -0-</u>	<u>\$ -0-</u>
Total liabilities and fund balances	<u>\$ 3,059</u>	<u>\$ 488,677</u>	<u>\$ 1,874,213</u>	<u>\$ 1,678,239</u>

Federal Narcotics Seized/ Forfeited Property	Housing Rehabil- itation Program Grant	Hurricane Tree Damage Grant	Affiliated Blind of Louisiana	Department of Health & Hospitals Grant Fund - 95/96	Department of Health & Hospitals Grant Fund - 96/97
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5,654	71,149	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	146,605	-	321,115	-	13,871
<u>\$ 5,654</u>	<u>\$ 217,754</u>	<u>\$ -0-</u>	<u>\$ 321,115</u>	<u>\$ -0-</u>	<u>\$ 13,871</u>
\$ -	\$ -	\$ -	\$ 321,115	\$ -	\$ 9,322
-	26,795	-	-	-	1,148
-	608	-	-	-	3,401
-	179,428	-	-	-	-
-	-	-	-	-	-
-	10,923	-	-	-	-
<u>\$ -0-</u>	<u>\$ 217,754</u>	<u>\$ -0-</u>	<u>\$ 321,115</u>	<u>\$ -0-</u>	<u>\$ 13,871</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
5,654	-	-	-	-	-
<u>\$ 5,654</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>
<u>\$ 5,654</u>	<u>\$ 217,754</u>	<u>\$ -0-</u>	<u>\$ 321,115</u>	<u>\$ -0-</u>	<u>\$ 13,871</u>

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

COMBINING BALANCE SHEET (CONTINUED)
October 31, 1996

ASSETS	CDBG - Hurricane Disaster Relief <u>Fund</u>	DARE Project <u>Grant Fund</u>	CD - First Time Homebuyer <u>Fund</u>
Cash	\$ -	\$ -	\$ -
Due from consolidated cash account	-	-	2,622
Investments, at cost	-	-	-
Accrued interest receivable	-	-	-
Loans receivable	-	-	60,787
Accrued interest receivable on loans	-	-	-
Taxes receivable - delinquent	-	-	-
Allowance for uncollectible taxes	-	-	-
Inventories, at cost	-	-	-
Accounts receivable	-	-	-
Due from other funds	-	-	-
Due from component units	-	-	-
Due from other governmental agencies	-	24,131	-
Total assets	<u>\$ -0-</u>	<u>\$ 24,131</u>	<u>\$ 63,409</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Due to consolidated cash account	\$ -	\$ 720	\$ -
Accounts payable and contract retainage	-	-	-
Other payables and accrued liabilities	-	1,945	-
Due to other funds	-	21,466	-
Due to other governmental agencies	-	-	-
Deferred revenues	-	-	-
Total liabilities	<u>\$ -0-</u>	<u>\$ 24,131</u>	<u>\$ -0-</u>
Fund balances:			
Reserved	\$ -	\$ -	\$ 63,409
Designated	-	-	-
Unreserved and undesignated	-	-	-
Total fund balances	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 63,409</u>
Total liabilities and fund balances	<u>\$ -0-</u>	<u>\$ 24,131</u>	<u>\$ 63,409</u>

Road and Bridge Maintenance Fund	Parishwide Drainage Maintenance Fund	Adult Correctional Facility Maintenance Fund	Lafayette Parish Public Library	Courthouse and Jail Maintenance Fund	Juvenile Detention Home Maintenance Fund
\$ -	\$ -	\$ -	\$ 200	\$ -	\$ 25
51,644	156,373	-	690,257	-	440,631
200,000	250,000	200,000	900,000	400,000	250,000
8,979	11,223	8,979	40,404	17,957	11,223
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
7,698	982	-	6,652	-	-
9,495	-	58,118	-	19,146	-
-	-	-	-	-	-
<u>6,011</u>	<u>19,938</u>	<u>1,770</u>	<u>20</u>	<u>761</u>	<u>32,517</u>
<u>\$ 283,827</u>	<u>\$ 438,516</u>	<u>\$ 268,867</u>	<u>\$ 1,637,533</u>	<u>\$ 437,864</u>	<u>\$ 734,396</u>
\$ -	\$ -	\$ 95,509	\$ -	\$ 387,047	\$ -
140,856	58,758	85,994	56,438	38,822	21,143
65,742	12,372	889	49,329	7,282	20,314
75,729	23,213	19,165	1,304	803	3,528
-	-	67,310	-	-	-
<u>1,500</u>	<u>-</u>	<u>-</u>	<u>7,512</u>	<u>1,022</u>	<u>2,304</u>
<u>\$ 283,827</u>	<u>\$ 94,343</u>	<u>\$ 268,867</u>	<u>\$ 114,583</u>	<u>\$ 434,976</u>	<u>\$ 47,289</u>
\$ 12,490	\$ 189,941	\$ 10,071	\$ 6,695	\$ 1,607	\$ 1,132
80,207	770,337	86,321	742,696	45,758	394,645
<u>(92,697)</u>	<u>(616,105)</u>	<u>(96,392)</u>	<u>773,559</u>	<u>(44,477)</u>	<u>291,330</u>
<u>\$ -0-</u>	<u>\$ 344,173</u>	<u>\$ -0-</u>	<u>\$ 1,522,950</u>	<u>\$ 2,888</u>	<u>\$ 687,107</u>
<u>\$ 283,827</u>	<u>\$ 438,516</u>	<u>\$ 268,867</u>	<u>\$ 1,637,533</u>	<u>\$ 437,864</u>	<u>\$ 734,396</u>

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

COMBINING BALANCE SHEET (CONTINUED)
October 31, 1996

ASSETS	Health Unit Maintenance <u>Fund</u>	War Memorial Building <u>Fund</u>	City/Parish Forensic Facility <u>Fund</u>
Cash	\$ -	\$ 50	\$ -
Due from consolidated cash account	111,296	68,735	-
Investments, at cost	200,000	-	-
Accrued interest receivable	8,979	-	-
Loans receivable	-	-	-
Accrued interest receivable on loans	-	-	-
Taxes receivable - delinquent	-	-	-
Allowance for uncollectible taxes	-	-	-
Inventories, at cost	-	-	-
Accounts receivable	-	105	1,516
Due from other funds	-	4,350	14,701
Due from component units	-	-	-
Due from other governmental agencies	-	2,352	-
	<u>-</u>	<u>2,352</u>	<u>-</u>
Total assets	<u>\$ 320,275</u>	<u>\$ 75,592</u>	<u>\$ 16,217</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Due to consolidated cash account	\$ -	\$ -	\$ 7,747
Accounts payable and contract retainage	-	12,645	5,679
Other payables and accrued liabilities	-	2,334	2,738
Due to other funds	-	37	53
Due to other governmental agencies	-	-	-
Deferred revenue	-	-	-
Total liabilities	<u>\$ -0-</u>	<u>\$ 15,016</u>	<u>\$ 16,217</u>
Fund balances:			
Reserved	\$ -	\$ 5,000	\$ -
Designated	189,536	52,869	-
Unreserved and undesignated	<u>130,739</u>	<u>2,707</u>	<u>-</u>
Total fund balances	<u>\$ 320,275</u>	<u>\$ 60,576</u>	<u>\$ -0-</u>
Total liabilities and fund balances	<u>\$ 320,275</u>	<u>\$ 75,592</u>	<u>\$ 16,217</u>

Section 8 Housing Fund	Job Training Partnership Act Fund	Coroner's Expense Fund	Dalton "PeeWee" LeBlanc Park Fund	F.H.W.A. 736-28-0005	F.T.A LA-90-X112
\$ 176,554	\$ 84	\$ -	\$ -	\$ -	\$ -
-	-	3,286	-	302	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	1,263	-	-	-	-
-	-	4,350	-	-	-
-	74,222	12,695	1,654	-	1,221
<u>\$ 176,554</u>	<u>\$ 75,569</u>	<u>\$ 20,331</u>	<u>\$ 1,654</u>	<u>\$ 302</u>	<u>\$ 1,221</u>
\$ -	\$ -	\$ -	\$ 1,654	\$ -	\$ 966
491	50,733	6,625	-	-	-
1,800	20,735	2,625	-	-	-
9,131	4,101	51	-	302	255
-	-	11,030	-	-	-
<u>110,640</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 122,062</u>	<u>\$ 75,569</u>	<u>\$ 20,331</u>	<u>\$ 1,654</u>	<u>\$ 302</u>	<u>\$ 1,221</u>
\$ 54,492	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
<u>\$ 54,492</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>
<u>\$ 176,554</u>	<u>\$ 75,569</u>	<u>\$ 20,331</u>	<u>\$ 1,654</u>	<u>\$ 302</u>	<u>\$ 1,221</u>

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

COMBINING BALANCE SHEET (CONTINUED)
October 31, 1996

ASSETS	F.H.W.A. <u>736-28-0010</u>	F.T.A. <u>736-28-0009</u>	F.H.W.A. <u>736-28-0003</u>
Cash	\$ -	\$ -	\$ -
Due from consolidated cash account	31,722	-	-
Investments, at cost	-	-	-
Accrued interest receivable	-	-	-
Loans receivable	-	-	-
Accrued interest receivable on loans	-	-	-
Taxes receivable - delinquent	-	-	-
Allowance for uncollectible taxes	-	-	-
Inventories, at cost	-	-	-
Accounts receivable	-	-	-
Due from other funds	-	-	-
Due from component units	-	-	-
Due from other governmental agencies	<u>2,630</u>	<u>9,837</u>	<u>306</u>
Total assets	<u>\$ 34,352</u>	<u>\$ 9,837</u>	<u>\$ 306</u>
 LIABILITIES AND FUND BALANCES:			
Liabilities:			
Due to consolidated cash account	\$ -	\$ 7,836	\$ 306
Accounts payable and contract retainage	3,287	1,246	-
Other payables and accrued liabilities	-	-	-
Due to other funds	31,065	755	-
Due to other governmental agencies	-	-	-
Deferred revenue	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>\$ 34,352</u>	<u>\$ 9,837</u>	<u>\$ 306</u>
 Fund balances:			
Reserved	\$ -	\$ -	\$ -
Designated	-	-	-
Unreserved and undesignated	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>
Total liabilities and fund balances	<u>\$ 34,352</u>	<u>\$ 9,837</u>	<u>\$ 306</u>

Exhibit G-1
(continued)

911 Emergency System	F.H.W.A. 736-28-0008	LPA Froussard	Parish Transit Study	LAPC - General Fund	Metro- code	Total
\$ -	\$ -	\$ -	\$ -	\$ 250	\$ 540	\$ 286,682
-	-	270	33,000	67,557	972,041	2,943,048
-	-	-	-	-	-	2,400,000
-	-	-	-	-	-	107,744
-	-	-	-	-	-	541,016
-	-	-	-	-	-	8,404
-	-	-	-	-	-	34,810
-	-	-	-	-	-	(34,810)
-	-	-	-	-	-	31,204
-	-	-	-	-	12,661	63,028
-	302	-	-	79,441	-	1,055,142
-	-	-	-	-	-	4,350
<u>7,659</u>	<u>13,170</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,457,633</u>
<u>\$ 7,659</u>	<u>\$ 13,472</u>	<u>\$ 270</u>	<u>\$ 33,000</u>	<u>\$ 147,248</u>	<u>\$ 985,242</u>	<u>\$11,898,251</u>
\$ 6,970	\$ 64	\$ -	\$ -	\$ -	\$ -	\$ 1,675,912
-	-	-	-	7,589	3,346	751,844
-	-	-	-	-	19,164	348,797
689	13,408	270	33,000	-	-	4,169,709
-	-	-	-	-	-	78,548
-	-	-	-	-	-	217,269
<u>\$ 7,659</u>	<u>\$ 13,472</u>	<u>\$ 270</u>	<u>\$ 33,000</u>	<u>\$ 7,589</u>	<u>\$ 22,510</u>	<u>\$ 7,242,079</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,660	\$ 869,145
-	-	-	-	-	11,693	2,374,062
-	-	-	-	139,659	914,379	1,412,965
<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 139,659</u>	<u>\$ 962,732</u>	<u>\$ 4,656,172</u>
<u>\$ 7,659</u>	<u>\$ 13,472</u>	<u>\$ 270</u>	<u>\$ 33,000</u>	<u>\$ 147,248</u>	<u>\$ 985,242</u>	<u>\$11,898,251</u>

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

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
Year Ended October 31, 1996

	Recreation and Parks <u>Fund</u>	City Park Golf <u>Course</u>	Vieux Chenes Golf <u>Course</u>	Heymann Performing Arts Center
Revenues:				
Taxes	\$ 866,733	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	365,380	359,019	471,113	1,296,044
Fines and forfeits	-	-	-	-
Interest	-	3,155	4,495	1,360
Miscellaneous	793	617	666	1,294
Total revenues	<u>\$ 1,232,906</u>	<u>\$ 362,791</u>	<u>\$ 476,274</u>	<u>\$ 1,298,698</u>
Expenditures:				
Current -				
General government	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-
Public transportation	-	-	-	-
Streets and drainage	-	-	-	-
Urban redevelopment and housing	-	-	-	-
Economic development and assistance	-	-	-	-
Culture and recreation	2,660,050	335,291	436,791	1,480,415
Health and welfare	-	-	-	-
Economic opportunity	-	-	-	-
Capital projects	-	-	-	-
Total expenditures	<u>\$ 2,660,050</u>	<u>\$ 335,291</u>	<u>\$ 436,791</u>	<u>\$ 1,480,415</u>
Excess (deficiency) of revenues over expenditures	\$(1,427,144)	\$ 27,500	\$ 39,483	\$ (181,717)
Other financing sources (uses):				
Sale of fixed assets	-	-	-	-
Transfers from other funds	1,427,144	-	-	226,713
Transfers to other funds	-	(27,500)	(39,483)	(44,996)
Transfers to component units	-	-	-	-
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Fund balances, beginning	180	-	-	3,080
Prior period adjustment	-	-	-	-
Residual equity transfers out	-	-	-	-
Fund balances, ending	<u>\$ 180</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 3,080</u>

See Notes to Financial Statements.

* Ten Month Period.

<u>Natural History Museum & Planetarium</u>	<u>Municipal Transit System Fund</u>	<u>Parking Program</u>	<u>Community Development Block Grant</u>	<u>Emergency Shelter Grant</u>	<u>Drug Free Schools Grant 95/96</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
23,800	845,103	-	1,873,717	79,951	22,524
3,436	323,368	187,578	-	-	-
-	-	125,625	-	-	-
-	-	4,057	-	-	-
-	414	99	850	-	-
<u>\$ 27,236</u>	<u>\$ 1,168,885</u>	<u>\$ 317,352</u>	<u>\$ 1,874,567</u>	<u>\$ 79,951</u>	<u>\$ 22,524</u>
\$ -	\$ -	\$ -	\$ 399,244	\$ -	\$ -
-	-	-	103,308	-	-
-	2,250,820	-	-	-	-
-	-	231,130	-	-	-
-	-	-	816,651	-	-
-	-	-	521,950	-	-
260,965	-	-	-	-	-
-	-	-	-	79,951	22,524
-	-	-	-	-	-
-	-	-	3,414	-	-
<u>\$ 260,965</u>	<u>\$ 2,250,820</u>	<u>\$ 231,130</u>	<u>\$ 1,844,567</u>	<u>\$ 79,951</u>	<u>\$ 22,524</u>
\$ (233,729)	\$ (1,081,935)	\$ 86,229	\$ 30,000	\$ -0-	\$ -0-
-	-	-	-	-	-
233,729	1,081,935	-	-	-	-
-	-	(86,229)	(30,000)	-	-
-	-	-	-	-	-
\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
100	20	200	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 100</u>	<u>\$ 20</u>	<u>\$ 200</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

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

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES (CONTINUED)
Year Ended October 31, 1996

	Drug Free Schools Grant 96/97	Urban Develop- ment Action Grant	1961 Sales Tax Trust	1985 Sales Tax Trust
Revenues:				
Taxes	\$ -	\$ -	\$ 21,094,555	\$ 18,999,803
Licenses and permits	-	-	-	-
Intergovernmental	3,059	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Interest	-	14,511	51,663	46,471
Miscellaneous	-	-	-	-
Total revenues	<u>\$ 3,059</u>	<u>\$ 14,511</u>	<u>\$ 21,146,218</u>	<u>\$ 19,046,274</u>
Expenditures:				
Current -				
General government	\$ -	\$ -	\$ 144,204	\$ 133,223
Public safety	-	-	-	-
Public transportation	-	-	-	-
Streets and drainage	-	-	-	-
Urban redevelopment and housing	-	-	-	-
Economic development and assistance	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	3,059	-	-	-
Economic opportunity	-	-	-	-
Capital projects	-	-	-	-
Total expenditures	<u>\$ 3,059</u>	<u>\$ -0-</u>	<u>\$ 144,204</u>	<u>\$ 133,223</u>
Excess (deficiency) of revenues over expenditures	\$ -0-	\$ 14,511	\$ 21,002,014	\$ 18,913,051
Other financing sources (uses):				
Sale of fixed assets	-	-	-	-
Transfers from other funds	-	-	473,693	284,941
Transfers to other funds	-	-	(21,475,707)	(19,197,992)
Transfers to component units	-	(93,193)	-	-
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ -0-	\$ (78,682)	\$ -0-	\$ -0-
Fund balances, beginning	-	567,359	-	-
Prior period adjustment	-	-	-	-
Residual equity transfers out	-	-	-	-
Fund balances, ending	<u>\$ -0-</u>	<u>\$ 488,677</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

Federal Narcotics Seized/ Forfeited Property	Housing Rehabil- itation Program Grant	Hurricane Tree Damage Grant	Affiliated Blind of Louisiana	Department of Health & Hospitals Grant Fund - 95/96	Department of Health & Hospitals Grant Fund - 96/97
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1,726	357,903	7,647	-	81,862	41,558
-	-	-	-	-	-
2,198	-	-	-	-	-
-	98,570	-	-	-	-
<u>\$ 3,924</u>	<u>\$ 456,473</u>	<u>\$ 7,647</u>	<u>\$ -0-</u>	<u>\$ 81,862</u>	<u>\$ 41,558</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
35,707	-	7,647	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	489,649	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	81,862	41,558
-	-	-	-	-	-
<u>\$ 35,707</u>	<u>\$ 489,649</u>	<u>\$ 7,647</u>	<u>\$ -0-</u>	<u>\$ 81,862</u>	<u>\$ 41,558</u>
\$ (31,783)	\$ (33,176)	\$ -0-	\$ -0-	\$ -0-	\$ -0-
-	-	-	-	-	-
-	51,129	-	-	-	-
-	(17,953)	-	-	-	-
-	-	-	-	-	-
\$ (31,783)	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
37,437	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 5,654</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

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

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES (CONTINUED)
Year Ended October 31, 1996

	CDBG - Hurricane Disaster Relief Fund	DARE Project Grant Fund	CD - First Time Homebuyer Fund
Revenues:			
Taxes	\$ -	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental	3,176	85,472	-
Charges for services	-	-	-
Fines and forfeits	-	-	-
Interest	-	-	456
Miscellaneous	-	-	-
Total revenues	<u>\$ 3,176</u>	<u>\$ 85,472</u>	<u>\$ 456</u>
Expenditures:			
Current -			
General government	\$ -	\$ -	\$ -
Public safety	3,176	85,472	-
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>\$ 3,176</u>	<u>\$ 85,472</u>	<u>\$ -0-</u>
Excess (deficiency) of revenues over expenditures	\$ -0-	\$ -0-	\$ 456
Other financing sources (uses):			
Sale of fixed assets	-	-	-
Transfers from other funds	-	-	47,953
Transfers to other funds	-	-	-
Transfers to component units	-	-	-
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ -0-	\$ -0-	\$ 48,409
Fund balances, beginning	-	-	15,000
Prior period adjustment	-	-	-
Residual equity transfers out	-	-	-
Fund balances, ending	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 63,409</u>

Road and Bridge Maintenance Fund *	Parishwide Drainage Maintenance Fund *	Adult Correctional Facility Maintenance Fund *	Lafayette Parish Public Library *	Courthouse and Jail Maintenance Fund *	Juvenile Detention Home Maintenance Fund *
\$ 1,665,242	\$ 1,233,752	\$ 946,484	\$ 1,885,309	\$ 1,076,421	\$ 538,072
-	-	-	-	-	-
1,506,681	90,843	113,179	225,417	128,695	68,082
88,834	-	-	18,390	43,401	195,309
-	-	-	41,657	-	-
25,229	35,884	8,719	104,687	32,226	40,882
<u>54,256</u>	<u>8,904</u>	<u>339</u>	<u>21,504</u>	<u>3,729</u>	<u>9,420</u>
<u>\$ 3,340,242</u>	<u>\$ 1,369,383</u>	<u>\$ 1,068,721</u>	<u>\$ 2,296,964</u>	<u>\$ 1,284,472</u>	<u>\$ 851,765</u>
\$ 58,672	\$ 44,178	\$ 33,905	\$ 67,529	\$ 757,934	\$ 19,270
-	-	1,774,788	-	-	801,702
-	-	-	-	-	-
3,127,320	981,607	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	1,751,897	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>211,650</u>	<u>135</u>	<u>-</u>
<u>\$ 3,185,992</u>	<u>\$ 1,025,785</u>	<u>\$ 1,808,693</u>	<u>\$ 2,031,076</u>	<u>\$ 758,069</u>	<u>\$ 820,972</u>
\$ 154,250	\$ 343,598	\$ (739,972)	\$ 265,888	\$ 526,403	\$ 30,793
23,250	575	-	-	-	-
122,500	-	739,972	-	-	-
(300,000)	-	-	-	(523,515)	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
\$ -0-	\$ 344,173	\$ -0-	\$ 265,888	\$ 2,888	\$ 30,793
-	-	-	1,257,062	-	656,314
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ -0-</u>	<u>\$ 344,173</u>	<u>\$ -0-</u>	<u>\$ 1,522,950</u>	<u>\$ 2,888</u>	<u>\$ 687,107</u>

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

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES (CONTINUED)
Year Ended October 31, 1996

	Health Unit Maintenance Fund *	War Memorial Building Fund *	City/Parish Forensic Facility Fund *
Revenues:			
Taxes	\$ 463,445	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental	55,397	-	-
Charges for services	-	-	58,032
Fines and forfeits	-	-	-
Interest	20,994	2,531	-
Miscellaneous	-	252,594	115
Total revenues	<u>\$ 539,836</u>	<u>\$ 255,125</u>	<u>\$ 58,147</u>
Expenditures:			
Current -			
General government	\$ 27,577	\$ 179,126	\$ -
Public safety	-	-	163,249
Public transportation	-	-	-
Streets and drainage	-	-	-
Urban redevelopment and housing	-	-	-
Economic development and assistance	-	-	-
Culture and recreation	-	-	-
Health and welfare	436,432	-	-
Economic opportunity	-	-	-
Capital projects	-	18,120	-
Total expenditures	<u>\$ 464,009</u>	<u>\$ 197,246</u>	<u>\$ 163,249</u>
Excess (deficiency) of revenues over expenditures	\$ 75,827	\$ 57,879	\$ (105,102)
Other financing sources (uses):			
Sale of fixed assets	-	-	-
Transfers from other funds	-	-	105,102
Transfers to other funds	-	-	-
Transfers to component units	-	-	-
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ 75,827	\$ 57,879	\$ -0-
Fund balances, beginning	244,448	40,496	-
Prior period adjustment	-	-	-
Residual equity transfers out	-	(37,799)	-
Fund balances, ending	<u>\$ 320,275</u>	<u>\$ 60,576</u>	<u>\$ -0-</u>

Section 8 Housing Fund *	Job Training Partnership Act Fund *	Coroner's Expense Fund *	Dalton "PeeWee" LeBlanc Park Fund *	F.H.W.A. 736-28-0005	F.T.A LA-90-X112
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
494,788	1,386,841	-	17,005	-	508
-	-	22,810	-	-	-
-	-	83,931	-	-	-
7,400	-	127	-	-	-
-	-	78	-	-	-
<u>\$ 502,188</u>	<u>\$ 1,386,841</u>	<u>\$ 106,946</u>	<u>\$ 17,005</u>	<u>\$ -0-</u>	<u>\$ 508</u>
\$ -	\$ -	\$ -	\$ 6,620	\$ -	\$ 635
-	-	153,296	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
502,188	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	1,386,841	-	-	-	-
-	-	-	30,053	-	-
<u>\$ 502,188</u>	<u>\$ 1,386,841</u>	<u>\$ 153,296</u>	<u>\$ 36,673</u>	<u>\$ -0-</u>	<u>\$ 635</u>
\$ -0-	\$ -0-	\$ (46,350)	\$ (19,668)	\$ -0-	\$ (127)
-	-	-	-	-	-
-	-	46,350	19,668	-	127
-	-	-	-	-	-
-	-	-	-	-	-
\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
54,492	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 54,492</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

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

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES (CONTINUED)
Year Ended October 31, 1996

	F.H.W.A. <u>736-28-0010</u>	F.T.A. <u>736-28-0009</u>	F.H.W.A. <u>736-28-0003</u>
Revenues:			
Taxes	\$ -	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental	2,630	16,981	135
Charges for services	-	-	-
Fines and forfeits	-	-	-
Interest	-	-	-
Miscellaneous	-	-	-
Total revenues	<u>\$ 2,630</u>	<u>\$ 16,981</u>	<u>\$ 135</u>
Expenditures:			
Current -			
General government	\$ 3,287	\$ 21,226	\$ 135
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>\$ 3,287</u>	<u>\$ 21,226</u>	<u>\$ 135</u>
Excess (deficiency) of revenues over expenditures	\$ (657)	\$ (4,245)	\$ -0-
Other financing sources (uses):			
Sale of fixed assets	-	-	-
Transfers from other funds	657	4,245	-
Transfers to other funds	-	-	-
Transfers to component units	-	-	-
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ -0-	\$ -0-	\$ -0-
Fund balances, beginning	-	-	-
Prior period adjustment	-	-	-
Residual equity transfers out	-	-	-
Fund balances, ending	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

911 Emergency System	F.H.W.A. 736-28-0008	LPA Broussard	Parish Transit Study	LAPC - General Fund	Metro- code	Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 48,769,816
-	-	-	-	-	846,079	846,079
-	53,766	-	-	-	-	7,588,446
7,272	-	1,365	-	90,441	88,787	3,620,579
-	-	-	-	-	-	251,213
-	-	-	-	5,361	49,471	461,877
-	-	-	-	810	7,855	462,907
<u>\$ 7,272</u>	<u>\$ 53,766</u>	<u>\$ 1,365</u>	<u>\$ -0-</u>	<u>\$ 96,612</u>	<u>\$ 992,192</u>	<u>\$ 62,000,917</u>
\$ 7,272	\$ 67,208	\$ 1,095	\$ -	\$ 331,549	\$ 847,101	\$ 3,150,990
-	-	-	-	-	-	3,128,345
-	-	-	-	-	-	2,250,820
-	-	-	-	-	-	4,340,057
-	-	-	-	-	-	1,808,488
-	-	-	-	-	-	521,950
-	-	-	-	-	-	6,925,409
-	-	-	-	-	-	665,386
-	-	-	-	-	-	1,386,841
-	-	-	-	-	-	263,372
<u>\$ 7,272</u>	<u>\$ 67,208</u>	<u>\$ 1,095</u>	<u>\$ -0-</u>	<u>\$ 331,549</u>	<u>\$ 847,101</u>	<u>\$ 24,441,658</u>
\$ -0-	\$ (13,442)	\$ 270	\$ -0-	\$ (234,937)	\$ 145,091	\$ 37,559,259
-	-	-	-	-	-	23,825
-	13,442	-	-	221,392	-	5,100,692
-	-	(270)	-	(18,471)	-	(41,762,116)
-	-	-	-	-	-	(93,193)
\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ (32,016)	\$ 145,091	\$ 828,467
-	-	-	-	171,675	757,644	3,805,507
-	-	-	-	-	59,997	59,997
-	-	-	-	-	-	(37,799)
<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 139,659</u>	<u>\$ 962,732</u>	<u>\$ 4,656,172</u>

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

STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 Year Ended October 31, 1996
 With Comparative Actual Amounts for Year Ended October 31, 1995

	1995	1996	Variance -
	Budget	Actual	Favorable (Unfavorable)
Revenues:			
Taxes - Ad valorem	\$ 862,400	\$ 866,733	\$ 4,333
Charges for services		96,707	96,707
Rentals	40,500	96,707	56,207
Court fees	20,300	19,370	(930)
Instruction, registration and admission fees	210,069	249,303	39,234
Miscellaneous	0	228,793	228,793
Total revenues	\$ 1,174,294	\$ 1,232,906	\$ 58,612
Expenditures:			
Culture and recreation -			
Personnel cost	\$ 1,755,502	\$ 1,725,533	\$ 29,969
Transportation	127,040	136,990	(9,950)
Telephone and utilities	251,600	255,923	(4,323)
Materials and supplies	120,292	115,706	4,586
Maintenance	57,940	53,275	4,665
Contractual services	118,503	114,174	4,329
Officials' and instructors' fees	99,000	95,922	3,078
Printing	9,100	6,692	2,408
Miscellaneous	31,350	26,528	4,822
Postage	5,030	4,012	1,018
Awards and advertising	1,500	177	1,323
Youth league	32,500	30,826	1,674
Uninsured losses	35,993	35,993	0
Other insurance premiums	58,844	58,299	545
Total expenditures	\$ 2,704,194	\$ 2,660,050	\$ 44,144
Deficiency of revenues over expenditures	\$ (1,529,900)	\$ (1,427,144)	\$ 102,756
Other financing sources:			
Transfers from other funds	1,529,900	1,427,144	(102,756)
Excess (deficiency) of revenues and other sources over expenditures	\$ -0-	\$ -0-	\$ -0-
Fund balance, Beginning		180	
Fund balance, ending		\$ 180	

See Notes to Financial Statements.

1996 Departmental Actual					
1995 Actual	Director's Office	Recreation and Parks	Swimming Pools	Tennis Courts	Centers and Programs
\$ 830,974	\$ -	\$ 866,733	\$ -	\$ -	\$ -
81,275	-	-	-	-	96,707
18,288	-	-	-	19,370	-
155,660	-	-	6,665	5,407	237,231
<u>5,563</u>	<u>-</u>	<u>793</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 1,091,760</u>	<u>\$ -0-</u>	<u>\$ 867,526</u>	<u>\$ 6,665</u>	<u>\$ 24,777</u>	<u>\$ 333,938</u>
\$ 1,656,021	\$ 139,082	\$ 744,567	\$ 59,273	\$ 72,247	\$ 710,364
124,825	1,478	135,512	-	-	-
234,974	6,208	482	25,674	7,975	215,584
71,704	-	56,472	8,068	1,633	49,533
44,204	-	40,555	603	2,239	9,878
111,948	48,014	34,910	-	35	31,215
84,409	-	-	-	-	95,922
5,350	-	4,021	-	38	2,633
12,099	9,632	10,450	-	-	6,446
2,770	-	327	21	5	3,659
620	-	-	-	-	177
14,665	30,826	-	-	-	-
153,403	35,993	-	-	-	-
-	58,299	-	-	-	-
<u>\$ 2,516,992</u>	<u>\$ 329,532</u>	<u>\$ 1,027,296</u>	<u>\$ 93,639</u>	<u>\$ 84,172</u>	<u>\$ 1,125,411</u>
\$ (1,425,232)	\$ (329,532)	\$ (159,770)	\$ (86,974)	\$ (59,395)	\$ (791,473)
<u>1,425,232</u>	<u>329,532</u>	<u>159,770</u>	<u>86,974</u>	<u>59,395</u>	<u>791,473</u>
\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
<u>180</u>					
<u>\$ 180</u>					

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

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended October 31, 1996

With Comparative Actual Amounts for Year Ended October 31, 1995

	<u>1996</u>		Variance - Favorable (Unfavorable)	<u>1995 Actual</u>
	<u>Budget</u>	<u>Actual</u>		
Revenues:				
Charges for services -				
Membership fees	\$ 46,450	\$ 47,872	\$ 1,422	\$ 42,272
Green fees	194,800	170,634	(24,166)	174,529
Storage and rental fees	148,350	140,513	(7,837)	134,901
Interest earned	6,500	3,155	(3,345)	3,084
Miscellaneous	<u>390</u>	<u>617</u>	<u>227</u>	<u>574</u>
Total revenues	<u>\$ 396,490</u>	<u>\$ 362,791</u>	<u>\$ (33,699)</u>	<u>\$ 355,360</u>
Expenditures:				
Culture and recreation -				
Personnel cost	\$ 189,117	\$ 169,853	\$ 19,264	\$ 173,640
Supplies and materials	21,319	19,618	1,701	10,051
Utilities and telephone	25,100	24,295	805	22,311
Maintenance	47,153	45,541	1,612	38,780
Contractual services	38,618	34,226	4,392	39,877
Transportation	13,000	9,532	3,468	8,950
Other insurance premiums	31,639	14,746	16,893	27,091
Uninsured losses	23,094	12,842	10,252	814,273
Miscellaneous	<u>6,120</u>	<u>4,638</u>	<u>1,482</u>	<u>2,000</u>
Total expenditures	<u>\$ 395,160</u>	<u>\$ 335,291</u>	<u>\$ 59,869</u>	<u>\$ 1,136,973</u>
Excess (deficiency) of revenues over expenditures	\$ 1,330	\$ 27,500	\$ 26,170	\$ (781,613)
Other financing sources (uses):				
Transfers from other funds	-	-	-	781,613
Transfers to other funds	<u>(1,330)</u>	<u>(27,500)</u>	<u>(26,170)</u>	<u>-</u>
Excess of revenues and other sources over expenditures and other uses	<u>\$ -0-</u>	\$ -0-	<u>\$ -0-</u>	\$ -0-
Fund balance, beginning		<u>-</u>		<u>-</u>
Fund balance, ending		<u>\$ -0-</u>		<u>\$ -0-</u>

See Notes to Financial Statements.

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

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended October 31, 1996
With Comparative Actual Amounts for Year Ended October 31, 1995

	1996		Variance - Favorable (Unfavorable)	1995 Actual
	Budget	Actual		
Revenues:				
Charges for services -				
Membership fees	\$ 72,000	\$ 62,864	\$ (9,136)	\$ 68,650
Green fees	261,000	222,405	(38,595)	256,506
Storage and rental fees	203,000	175,916	(27,084)	201,039
Driving range fees	14,000	9,928	(4,072)	13,892
Interest earned	11,000	4,495	(6,505)	8,860
Miscellaneous	900	666	(234)	925
Total revenues	\$ 561,900	\$ 476,274	\$ (85,626)	\$ 549,872
Expenditures:				
Culture and recreation -				
Personnel cost	\$ 231,500	\$ 227,096	\$ 4,404	\$ 212,692
Supplies and materials	22,195	21,151	1,044	14,813
Utilities and telephone	38,300	38,154	146	33,827
Maintenance	70,087	66,294	3,793	56,982
Contractual services	67,800	66,618	1,182	69,281
Transportation	9,500	8,426	1,074	7,773
Other insurance premiums	5,000	-	5,000	-
Uninsured losses	306	306	-	881
Miscellaneous	10,615	8,746	1,869	6,756
Total expenditures	\$ 455,303	\$ 436,791	\$ 18,512	\$ 403,005
Excess of revenues over expenditures	\$ 106,597	\$ 39,483	\$ (67,114)	\$ 146,867
Other uses:				
Transfers to other funds	(106,597)	(39,483)	67,114	(146,867)
Excess of revenues over expenditures and other uses	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Fund balance, beginning		-		-
Fund balance, ending		\$ -0-		\$ -0-

See Notes to Financial Statements.

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

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended October 31, 1996

With Comparative Actual Amounts for Year Ended October 31, 1995

	Commission Fund		
	Budget	Actual	Variance - Favorable (Unfavorable)
Revenues:			
Charges for services -			
Rental and catering fees	\$ 207,175	\$ 223,657	\$ 16,482
Reimbursable expenses	153,000	145,951	(7,049)
Parking fees	67,650	60,380	(7,270)
Concession sales	18,800	24,808	6,008
Advertising revenues	2,000	500	(1,500)
Ticket sales	-	-	-
Interest earned	-	-	-
Miscellaneous	<u>155</u>	<u>225</u>	<u>70</u>
Total revenues	<u>\$ 448,780</u>	<u>\$ 455,521</u>	<u>\$ 6,741</u>
Expenditures (culture and recreation):			
Personnel cost	\$ 338,278	\$ 331,734	\$ 6,544
Cost of sales - concessions	16,993	16,621	372
Materials and supplies	26,667	24,635	2,032
Telephone and utilities	94,273	94,837	(564)
Maintenance	21,670	17,559	4,111
Contractual services	34,420	36,794	(2,374)
Transportation	2,425	2,392	33
Free usage	-	-	-
Event expenses	146,595	146,126	469
Advertising	4,940	4,439	501
Other	<u>7,589</u>	<u>7,097</u>	<u>492</u>
Total expenditures	<u>\$ 693,850</u>	<u>\$ 682,234</u>	<u>\$ 11,616</u>
Excess (deficiency) of revenues over expenditures	\$ (245,070)	\$ (226,713)	\$ 18,357
Other financing sources (uses):			
Transfers from other funds	245,070	226,713	(18,357)
Transfers to other funds	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>\$ -0-</u>	\$ -0-	<u>\$ -0-</u>
Fund balance, beginning		<u>500</u>	
Fund balance, ending		<u>\$ 500</u>	
See Notes to Financial Statements.			

<u>Reserve Fund</u>			<u>Totals</u>	
<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>	<u>1996</u>	<u>1995</u>
\$ -	\$ -	\$ -	\$ 223,657	\$ 251,438
-	-	-	145,951	127,207
-	-	-	60,380	76,252
-	-	-	24,808	29,080
-	-	-	500	-
1,194,300	840,748	(353,552)	840,748	1,133,976
1,300	1,360	60	1,360	1,417
100	1,069	969	1,294	364
<u>\$1,195,700</u>	<u>\$ 843,177</u>	<u>\$(352,523)</u>	<u>\$1,298,698</u>	<u>\$1,619,734</u>
\$ -	\$ -	\$ -	\$ 331,734	\$ 271,505
-	-	-	16,621	16,906
-	-	-	24,635	15,080
-	-	-	94,837	99,304
-	-	-	17,559	12,739
1,135,000	784,412	350,588	821,206	1,123,314
-	-	-	2,392	2,496
-	-	-	-	20,124
-	-	-	146,126	111,154
-	-	-	4,439	15,467
14,700	13,769	931	20,866	8,047
<u>\$1,149,700</u>	<u>\$ 798,181</u>	<u>\$ 351,519</u>	<u>\$1,480,415</u>	<u>\$1,696,136</u>
\$ 46,000	\$ 44,996	\$ (1,004)	\$ (181,717)	\$ (76,402)
-	-	-	226,713	134,956
<u>(46,000)</u>	<u>(44,996)</u>	<u>1,004</u>	<u>(44,996)</u>	<u>(58,554)</u>
<u>\$ -0-</u>	\$ -0-	<u>\$ -0-</u>	\$ -0-	\$ -0-
	<u>2,580</u>		<u>3,080</u>	<u>3,080</u>
	<u>\$ 2,580</u>		<u>\$ 3,080</u>	<u>\$ 3,080</u>

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

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended October 31, 1996

With Comparative Actual Amounts for Year Ended October 31, 1995

	<u>1996</u>		Variance -	
	<u>Budget</u>	<u>Actual</u>	Favorable	1995
			(Unfavorable)	<u>Actual</u>
Revenues:				
Intergovernmental -				
Lafayette Parish School Board	\$ 23,800	\$ 23,800	\$ -	\$ 23,800
Charges for services -				
Admissions and field trips	2,000	3,436	1,436	2,062
Miscellaneous	<u>200</u>	<u>-</u>	<u>(200)</u>	<u>193</u>
Total revenues	<u>\$ 26,000</u>	<u>\$ 27,236</u>	<u>\$ 1,236</u>	<u>\$ 26,055</u>
Expenditures:				
Culture and recreation -				
Personnel cost	\$ 229,988	\$ 207,802	\$ 22,186	\$ 246,926
Transportation	4,075	3,495	580	3,796
Supplies and materials	6,266	6,280	(14)	5,387
Telephone and utilities	24,538	24,050	488	29,564
Postage	815	772	43	728
Maintenance	-	-	-	8,222
Printing and binding	1,835	1,249	586	353
Contractual services	8,995	8,787	208	10,886
Travel and meetings	1,097	1,087	10	1,904
Miscellaneous	<u>8,359</u>	<u>7,443</u>	<u>916</u>	<u>3,650</u>
Total expenditures	<u>\$ 285,968</u>	<u>\$ 260,965</u>	<u>\$ 25,003</u>	<u>\$ 311,416</u>
Deficiency of revenues over expenditures	\$ (259,968)	\$ (233,729)	\$ 26,239	\$ (285,361)
Other financing sources:				
Transfers from other funds	<u>259,968</u>	<u>233,729</u>	<u>(26,239)</u>	<u>285,361</u>
Excess (deficiency) of revenues and other sources over expenditures	<u>\$ -0-</u>	\$ -0-	<u>\$ -0-</u>	\$ -0-
Fund balance, beginning		<u>100</u>		<u>100</u>
Fund balance, ending		<u>\$ 100</u>		<u>\$ 100</u>

See Notes to Financial Statements.

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

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended October 31, 1996

With Comparative Actual Amounts for Year Ended October 31, 1995

	<u>1996</u>		Variance - Favorable (Unfavorable)	<u>1995 Actual</u>
	<u>Budget</u>	<u>Actual</u>		
Revenues:				
Intergovernmental -				
FTA grant	\$ 675,000	\$ 657,400	\$ (17,600)	\$ 657,400
State transit funds	112,000	187,703	75,703	147,953
Charges for services -				
Bus fares	334,100	321,543	(12,557)	337,356
Charter service	5,000	1,825	(3,175)	8,200
Miscellaneous	<u>340</u>	<u>414</u>	<u>74</u>	<u>137</u>
Total revenues	<u>\$ 1,126,440</u>	<u>\$ 1,168,885</u>	<u>\$ 42,445</u>	<u>\$ 1,151,046</u>
Expenditures:				
Public transportation -				
Personnel cost	\$ 726,273	\$ 697,482	\$ 28,791	\$ 654,555
Transportation	545,402	582,559	(37,157)	528,014
Materials and supplies	15,678	13,537	2,141	1,779
Maintenance and equipment	788	576	212	386
Telephone and utilities	4,700	4,401	299	3,721
Printing and binding	3,600	3,557	43	3,477
Contractual services	303,712	299,113	4,599	340,661
Administrative costs (allocated)	536,648	493,519	43,129	498,406
Uninsured losses	146,355	146,355	-	178,483
Miscellaneous	<u>10,505</u>	<u>9,721</u>	<u>784</u>	<u>6,225</u>
Total expenditures	<u>\$ 2,293,661</u>	<u>\$ 2,250,820</u>	<u>\$ 42,841</u>	<u>\$ 2,215,707</u>
Deficiency of revenues over expenditures	\$ (1,167,221)	\$ (1,081,935)	\$ 85,286	\$ (1,064,661)
Other financing sources:				
Transfers from other funds	<u>1,167,221</u>	<u>1,081,935</u>	<u>(85,286)</u>	<u>1,064,661</u>
Excess (deficiency) of revenues and other sources over expenditures	<u>\$ -0-</u>	\$ -0-	<u>\$ -0-</u>	\$ -0-
Fund balance, beginning		<u>20</u>		<u>20</u>
Fund balance, ending		<u>\$ 20</u>		<u>\$ 20</u>

See Notes to Financial Statements.

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

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended October 31, 1996

With Comparative Actual Amounts for Year Ended October 31, 1995

	<u>1996</u>		Variance -	
	<u>Budget</u>	<u>Actual</u>	Favorable	1995
			(Unfavorable)	<u>Actual</u>
Revenues:				
Charges for services -				
Parking meters	\$ 110,000	\$ 117,408	\$ 7,408	\$ 107,079
Parking garage	70,000	70,170	170	72,651
Fines (parking)	150,000	125,625	(24,375)	128,922
Interest earned	8,000	4,057	(3,943)	5,881
Miscellaneous	<u>270</u>	<u>99</u>	<u>(171)</u>	<u>770</u>
Total revenues	<u>\$ 338,270</u>	<u>\$ 317,359</u>	<u>\$ (20,911)</u>	<u>\$ 315,303</u>
Expenditures:				
Streets and drainage -				
Personnel cost	\$ 171,245	\$ 153,785	\$ 17,460	\$ 165,271
Transportation	7,700	7,565	135	5,813
Materials and supplies	12,505	7,318	5,187	8,023
Telephone and utilities	14,500	15,954	(1,454)	14,788
Uniforms	2,000	1,973	27	696
Postage	2,504	2,503	1	1,436
Maintenance	5,696	3,755	1,941	5,268
Printing and binding	3,000	2,672	328	716
Contractual services	27,275	26,989	286	28,456
Sales tax expense	5,500	5,410	90	4,400
Meter parts	-	-	-	2,120
Travel and meetings	250	118	132	-
Miscellaneous	<u>3,455</u>	<u>3,088</u>	<u>367</u>	<u>2,841</u>
Total expenditures	<u>\$ 255,630</u>	<u>\$ 231,130</u>	<u>\$ 24,500</u>	<u>\$ 239,828</u>
Excess of revenues over expenditures	\$ 82,640	\$ 86,229	\$ 3,589	\$ 75,475
Other uses:				
Transfers to other funds	<u>(82,640)</u>	<u>(86,229)</u>	<u>(3,589)</u>	<u>(75,475)</u>
Excess of revenues over expenditures and other uses	<u>\$ -0-</u>	\$ -0-	<u>\$ -0-</u>	\$ -0-
Fund balance, beginning		<u>200</u>		<u>200</u>
Fund balance, ending		<u>\$ 200</u>		<u>\$ 200</u>

See Notes to Financial Statements.

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

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended October 31, 1996

	Budgeted for Program Year				
	1992-93	1993-94	1994-95	1995-96	1996-97
Revenues:					
Intergovernmental -					
Federal grant	\$1,272,300	\$1,727,000	\$1,879,000	\$1,777,000	\$1,724,000
State grant	1,044	-	-	-	-
Miscellaneous	24,979	-	-	-	-
Total revenues	<u>\$1,298,323</u>	<u>\$1,727,000</u>	<u>\$1,879,000</u>	<u>\$1,777,000</u>	<u>\$1,724,000</u>
Expenditures:					
Current -					
General government	\$ 149,129	\$ 225,875	\$ 696,630	\$ 367,815	\$ 495,099
Public safety	59,606	65,112	76,572	96,003	101,769
Economic development	424,378	521,122	369,936	319,166	307,686
Urban redevelopment and housing -					
Housing rehabilitation	232,812	197,641	397,344	498,708	486,119
Other	100,000	335,058	338,518	495,308	333,327
Capital projects	329,884	264,040	-	-	-
Total expenditures	<u>\$1,295,809</u>	<u>\$1,608,848</u>	<u>\$1,879,000</u>	<u>\$1,777,000</u>	<u>\$1,724,000</u>
Excess of revenues over expenditures	\$ 2,514	\$ 118,152	\$ -0-	\$ -0-	\$ -0-
Other uses:					
Transfers to other funds	<u>(2,514)</u>	<u>(118,152)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures and other uses	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>
Fund balance, beginning					
Fund balance, ending					

See Notes to Financial Statements.

Total Budget	Actual Prior Years	Current Year		Variance - Favorable (Unfavorable)
		Remaining Budget	Actual	
\$ 8,379,300	\$4,176,381	\$4,202,919	\$1,873,717	\$ (2,329,202)
1,044	1,044	-	-	-
<u>24,979</u>	<u>24,535</u>	<u>444</u>	<u>850</u>	<u>406</u>
<u>\$ 8,405,323</u>	<u>\$4,201,960</u>	<u>\$4,203,363</u>	<u>\$1,874,567</u>	<u>\$ (2,328,796)</u>
\$ 1,934,548	\$ 794,959	\$1,139,589	\$ 399,244	\$ 740,345
399,062	245,231	153,831	103,308	50,523
1,942,288	914,810	1,027,478	521,950	505,528
1,812,624	944,141	868,483	442,256	426,227
1,602,211	856,683	745,528	374,395	371,133
<u>593,924</u>	<u>428,470</u>	<u>165,454</u>	<u>3,414</u>	<u>162,040</u>
<u>\$ 8,284,657</u>	<u>\$4,184,294</u>	<u>\$4,100,363</u>	<u>\$1,844,567</u>	<u>\$ 2,255,796</u>
\$ 120,666	\$ 17,666	\$ 103,000	\$ 30,000	\$ (73,000)
<u>(120,666)</u>	<u>(17,666)</u>	<u>(103,000)</u>	<u>(30,000)</u>	<u>73,000</u>
<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	\$ -0-	<u>\$ -0-</u>
			<u>-</u>	
			<u>\$ -0-</u>	

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

STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 Year Ended October 31, 1996

	<u>Fudget</u>	<u>Actual Prior Years</u>	<u>Remaining Budget</u>	<u>Current Year Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
Revenues:					
Intergovernmental -					
Federal grant -					
Project 370-5055	\$ 82,500	\$57,942	\$ 24,558	\$ 24,558	\$ -
Project 370-6120	<u>94,000</u>	<u>-</u>	<u>94,000</u>	<u>55,393</u>	<u>(38,607)</u>
Total revenues	<u>\$ 176,500</u>	<u>\$57,942</u>	<u>\$ 118,558</u>	<u>\$ 79,951</u>	<u>\$ (38,607)</u>
Expenditures (health and welfare):					
External appropriations -					
Project 370-5055	\$ 82,500	\$57,942	\$ 24,558	\$ 24,558	\$ -
Project 370-6120	<u>94,000</u>	<u>-</u>	<u>94,000</u>	<u>55,393</u>	<u>38,607</u>
Total expenditures	<u>\$ 176,500</u>	<u>\$57,942</u>	<u>\$ 118,558</u>	<u>\$ 79,951</u>	<u>\$ 38,607</u>
Excess of revenues over expenditures	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>
Fund balance, beginning				<u>-</u>	
Fund balance, ending				<u>\$ -0-</u>	

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
SPECIAL REVENUE FUNDS
DRUG-FREE SCHOOLS GRANT FUND - 95/96

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended October 31, 1996

	<u>Budget</u>	<u>Actual Prior Years</u>	<u>Remaining Budget</u>	<u>Current Year Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
Revenues:					
Intergovernmental -					
Federal grant	\$ 36,000	\$10,280	\$ 25,720	\$ 22,524	\$ (3,196)
Expenditures:					
Health and welfare -					
Personnel costs	\$ 18,124	\$ 6,183	\$ 11,941	\$ 11,940	\$ 1
Contractual services	6,482	3,200	3,282	3,252	30
Materials	1,600	183	1,417	545	872
Travel	1,300	174	1,126	1,104	22
Other	2,335	540	1,795	1,588	207
Capital expenditures	6,159	-	6,159	4,095	2,064
Total					
expenditures	\$ 36,000	\$10,280	\$ 25,720	\$ 22,524	\$ 3,196
Excess (deficiency) 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 FUNDS
DRUG-FREE SCHOOLS GRANT FUND - 96/97

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended October 31, 1996

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
Revenues:			
Intergovernmental -			
Federal grant	\$ 30,000	\$ 3,059	\$ (26,941)
Expenditures:			
Health and welfare -			
Personnel costs	\$ 7,966	\$ 2,609	\$ 5,357
Contractual services	15,190	-	15,190
Materials	1,888	62	1,826
Travel	683	280	403
Other	4,273	108	4,165
Total expenditures	<u>\$ 30,000</u>	<u>\$ 3,059</u>	<u>\$ 26,941</u>
Excess (deficiency) of revenues over expenditures	<u>\$ -0-</u>	\$ -0-	<u>\$ -0-</u>
Fund balance, beginning		-	
Fund balance, ending		<u>\$ -0-</u>	

See Notes to Financial Statements.

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

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
Year Ended October 31, 1996
With Comparative Actual Amounts for the Year Ended October 31, 1995

	<u>Budget</u>	<u>Actual</u>	<u>1996</u> Adjustment to Budgetary Basis
Revenues:			
Interest earned on loans	\$ -	\$ 14,511	\$ (14,511)
Loan repayment	<u>38,193</u>	<u>-</u>	<u>38,193</u>
Total revenues	\$ 38,193	\$ 14,511	\$ 23,682
Other financing sources:			
Transfers to component units	<u>(93,193)</u>	<u>(93,193)</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over expenditures	<u>\$ (55,000)</u>	\$ (78,682)	<u>\$ 23,682</u>
Fund balance, beginning		<u>567,359</u>	
Fund balance, ending		<u>\$ 488,677</u>	

See Notes to Financial Statements.

<u>Actual on Budgetary Basis</u>	<u>Variance - Favorable (Unfavorable)</u>	<u>1995 Actual</u>
\$ -	\$ -	\$ 15,597
<u>38,193</u>	<u>-</u>	<u>55,000</u>
\$ 38,193	\$ -	\$ 70,597
<u>(93,193)</u>	<u>-</u>	<u>(38,193)</u>
\$ (55,000)	\$ <u>-0-</u>	\$ 32,404
<u>619,368</u>		<u>534,955</u>
<u>\$ 564,368</u>		<u>\$ 567,359</u>

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

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended October 31, 1996

With Comparative Actual Amounts for Year Ended October 31, 1995

	<u>1996</u>		Variance - Favorable (Unfavorable)	1995 Actual
	<u>Budget</u>	<u>Actual</u>		
Revenues:				
Taxes - sales taxes collected	\$20,321,502	\$21,094,555	\$ 773,053	\$19,481,114
Interest earned	<u>50,000</u>	<u>51,663</u>	<u>1,663</u>	<u>52,642</u>
Total revenues	\$20,371,502	\$21,146,218	\$ 774,716	\$19,533,756
Expenditures:				
General government - City's share of collec- tion costs	<u>127,500</u>	<u>144,204</u>	<u>(16,704)</u>	<u>131,324</u>
Excess of revenues over expenditures	\$20,244,002	\$21,002,014	\$ 758,012	\$19,402,432
Other financing sources (uses):				
Transfer of interest earned on investments from Sales Tax Bond Reserve Fund	400,000	473,693	73,693	465,665
Transfers to other funds for dedicated purposes - Sales Tax Bond Sinking Fund	(7,939,262)	(7,520,201)	419,061	(7,420,266)
General Fund	(5,092,875)	(5,286,555)	(193,680)	(4,883,439)
Sales Tax Capital Improvements Fund	<u>(7,611,865)</u>	<u>(8,668,951)</u>	<u>(1,057,086)</u>	<u>(7,564,392)</u>
Excess of revenues and other sources over expenditures and other uses	<u>\$ -0-</u>	\$ -0-	<u>\$ -0-</u>	\$ -0-
Fund balance, beginning		<u>-</u>		<u>-</u>
Fund balance, ending		<u>\$ -0-</u>		<u>\$ -0-</u>

See Notes to Financial Statements.

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

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended October 31, 1996
With Comparative Actual Amounts for Year Ended October 31, 1995

	1996		Variance - Favorable (Unfavorable)	1995 Actual
	Budget	Actual		
Revenues:				
Taxes - sales taxes collected	\$ 18,167,458	\$ 18,999,803	\$ 832,345	\$ 17,511,524
Interest earned	<u>45,000</u>	<u>46,471</u>	<u>1,471</u>	<u>47,255</u>
Total revenues	\$ 18,212,458	\$ 19,046,274	\$ 833,816	\$ 17,558,779
Expenditures:				
General government - City's share of collection costs	<u>102,000</u>	<u>133,223</u>	<u>(31,223)</u>	<u>120,528</u>
Excess of revenues over expenditures	\$ 18,110,458	\$ 18,913,051	\$ 802,593	\$ 17,438,251
Other financing sources (uses):				
Transfer of interest earned on investments from Sales Tax Bond Reserve Fund	225,000	284,941	59,941	273,438
Transfers to other funds for dedicated purposes -				
Sales Tax Bond				
Sinking Fund	(4,503,948)	(4,458,552)	45,396	(4,178,531)
General Fund	(2,731,869)	(2,856,941)	(125,072)	(2,633,817)
Sales Tax Capital				
Improvements Fund	<u>(11,099,641)</u>	<u>(11,882,499)</u>	<u>(782,858)</u>	<u>(10,899,341)</u>
Excess of revenues and other sources over expenditures and other uses	<u>\$ -0-</u>	\$ -0-	<u>\$ -0-</u>	\$ -0-
Fund balance, beginning		-		-
Fund balance, ending		<u>\$ -0-</u>		<u>\$ -0-</u>

See Notes to Financial Statements.

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

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended October 31, 1996

	<u>Budget</u>	Actual Prior Years	Remaining Budget	Current Year Actual	Variance - Favorable (Unfavorable)
Revenues:					
Intergovernmental -					
Forfeited evidence	\$ 155,479	\$ 155,479	\$ -	\$ 1,726	\$ 1,726
Interest	<u>29,275</u>	<u>28,253</u>	<u>1,022</u>	<u>2,198</u>	<u>1,176</u>
Total revenues	<u>\$ 184,754</u>	<u>\$ 183,732</u>	<u>\$ 1,022</u>	<u>\$ 3,924</u>	<u>\$ 2,902</u>
Expenditures:					
Public safety -					
Personnel cost					
(training)	\$ 4,148	\$ 4,148	\$ -	\$ -	\$ -
Supplies and materials	27,730	27,730	-	-	-
Awards and advertising	1,132	1,131	1	-	1
Capital expenditures	<u>145,416</u>	<u>106,958</u>	<u>38,458</u>	<u>35,707</u>	<u>2,751</u>
Total					
expenditures	<u>\$ 178,426</u>	<u>\$ 139,967</u>	<u>\$ 38,459</u>	<u>\$ 35,707</u>	<u>\$ 2,752</u>
Excess (deficiency) of					
revenues over					
expenditures	\$ 6,328	\$ 43,765	\$ (37,437)	\$ (31,783)	\$ 5,654
Other financing sources:					
Transfers from other					
funds	<u>3,672</u>	<u>3,672</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of					
revenues and other					
sources over expenditures	\$ 10,000	\$ 47,437	\$ (37,437)	\$ (31,783)	\$ 5,654
Fund balance, beginning	-	-	-	37,437	37,437
Residual equity transfers					
out	<u>(10,000)</u>	<u>(10,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, ending	<u>\$ -0-</u>	<u>\$ 37,437</u>	<u>\$ (37,437)</u>	<u>\$ 5,654</u>	<u>\$ 43,091</u>

See Notes to Financial Statements.

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

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended October 31, 1996

	Budgeted for Program Year			
	1993-94	1994-95	1995-96	1996-97
Revenues:				
Intergovernmental -				
Federal grant	\$ 382,000	\$ 530,000	\$ 568,000	\$ 564,000
Miscellaneous	65,367	164,950	232,143	200,000
Total revenues	\$ 447,367	\$ 694,950	\$ 800,143	\$ 764,000
Expenditures:				
Current -				
Urban redevelopment and housing -				
Housing rehabilitation	\$ 391,338	\$ 615,450	\$ 465,000	\$ 677,000
Housing relocation	16,479	-	-	-
External housing	87,300	79,500	218,000	85,200
Other	-	-	67,143	-
Total expenditures	\$ 495,117	\$ 694,950	\$ 750,143	\$ 762,200
Excess (deficiency) of revenues over expenditures	\$ (47,750)	\$ -0-	\$ 50,000	\$ 1,800
Other financing sources (uses):				
Transfers from other funds	47,750	-	-	142,000
Transfers to other funds	-	-	(50,000)	(143,800)
Excess of revenues and other sources over expenditures and other uses	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Fund balance, beginning				
Fund balance, ending				

See Notes to Financial Statements.

<u>Total Budget</u>	<u>Actual Prior Years</u>	<u>Current Year</u>		<u>Variance - Favorable (Unfavorable)</u>
		<u>Remaining Budget</u>	<u>Actual</u>	
\$ 2,044,000	\$ 697,548	\$1,346,452	\$ 357,903	\$ (988,549)
<u>662,460</u>	<u>138,789</u>	<u>523,671</u>	<u>98,570</u>	<u>(425,101)</u>
<u>\$ 2,706,460</u>	<u>\$ 836,337</u>	<u>\$1,870,123</u>	<u>\$ 456,473</u>	<u>\$ (1,413,650)</u>
\$ 2,148,788	\$ 854,300	\$1,294,488	\$ 489,649	\$ 804,839
16,479	16,479	-	-	-
470,000	62,000	408,000	-	408,000
<u>67,143</u>	<u>-</u>	<u>67,143</u>	<u>-</u>	<u>67,143</u>
<u>\$ 2,702,410</u>	<u>\$ 932,779</u>	<u>\$1,769,631</u>	<u>\$ 489,649</u>	<u>\$ 1,279,982</u>
\$ 4,050	\$ (96,442)	\$ 100,492	\$ (33,176)	\$ (133,668)
189,750	96,442	93,308	51,129	(42,179)
<u>(193,800)</u>	<u>-</u>	<u>(193,800)</u>	<u>(17,953)</u>	<u>175,847</u>
<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>
			<u>-</u>	
			<u>\$ -0-</u>	

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
SPECIAL REVENUE FUNDS
HURRICANE TREE DAMAGE GRANT

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended October 31, 1996

	<u>Budget</u>	<u>Actual Prior Years</u>	<u>Remaining Budget</u>	<u>Current Year Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
Revenues:					
Intergovernmental -					
Federal grant	\$ 200,400	\$192,753	\$ 7,647	\$ 7,647	\$ -0-
Expenditures:					
Public safety -					
Awards and advertising	\$ 27,693	\$ 27,693	\$ -	\$ -	\$ -
Printing and binding	11,202	11,202	-	-	-
Grounds maintenance	75,085	67,438	7,647	7,647	-
Contractual services	84,420	84,420	-	-	-
Miscellaneous	<u>2,000</u>	<u>2,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total					
expenditures	\$ 200,400	\$192,753	\$ 7,647	\$ 7,647	\$ -0-
Excess (deficiency) of					
revenues over					
expenditures	<u>\$ -0-</u>	\$ -0-	<u>\$ -0-</u>	\$ -0-	<u>\$ -0-</u>
Fund balance, beginning		-		-	
Fund balance, ending		<u>\$ -0-</u>		<u>\$ -0-</u>	

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
SPECIAL REVENUE FUNDS
DEPARTMENT OF HEALTH AND HOSPITALS GRANT FUND - 95/96

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended October 31, 1996

	<u>Budget</u>	Actual Prior Years	Remaining Budget	Current Year Actual	Variance - Favorable (Unfavorable)
Revenues:					
Intergovernmental -					
Federal grant	\$ 134,987	\$ 35,581	\$ 99,406	\$ 81,862	\$ (17,544)
Expenditures:					
Health and welfare -					
Personnel costs	\$ 114,678	\$ 32,288	\$ 82,390	\$ 72,052	\$ 10,338
Supplies and materials	3,935	262	3,673	2,477	1,196
Professional services	2,940	-	2,940	589	2,351
Rent	4,800	1,200	3,600	3,600	-
Telephone and utilities	3,500	814	2,686	2,009	677
Other	5,134	1,017	4,117	1,135	2,982
Total expenditures	\$ 134,987	\$ 35,581	\$ 99,406	\$ 81,862	\$ 17,544
Excess (deficiency) 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 FUNDS
DEPARTMENT OF HEALTH AND HOSPITALS GRANT FUND - 96/97

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended October 31, 1996

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
Revenues:			
Intergovernmental -			
Federal grant	\$ 134,987	\$ 41,558	\$ (93,429)
Expenditures:			
Health and welfare -			
Personnel cost	\$ 109,175	\$ 35,989	\$ 73,186
Professional services	3,130	316	2,814
Supplies and materials	7,215	1,112	6,103
Rent	4,800	2,000	2,800
Telephone and utilities	3,400	649	2,751
Other	4,207	1,492	2,715
Travel	<u>3,060</u>	<u>-</u>	<u>3,060</u>
Total expenditures	<u>\$ 134,987</u>	<u>\$ 41,558</u>	<u>\$ 93,429</u>
Excess (deficiency) of revenues over expenditures	<u>\$ -0-</u>	\$ -0-	<u>\$ -0-</u>
Fund balance, beginning		-	
Fund balance, ending		<u>\$ -0-</u>	

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
SPECIAL REVENUE FUNDS
CDBG - HURRICANE DISASTER RELIEF

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended October 31, 1996

	<u>Budget</u>	Actual Prior Years	Remaining Budget	Current Year Actual	Variance - Favorable (Unfavorable)
Revenues:					
Intergovernmental -					
Federal grant	\$ 122,000	\$ 84,046	\$ 37,954	\$ 3,176	\$ (34,778)
Expenditures:					
Public safety -					
Contractual services	<u>122,000</u>	<u>84,046</u>	<u>37,954</u>	<u>3,176</u>	<u>34,778</u>
Excess (deficiency) of revenues over expenditures	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	\$ -0-	<u>\$ -0-</u>
Fund balance, beginning				-	
Fund balance, ending				<u>\$ -0-</u>	

See Notes to Financial Statements.

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

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended October 31, 1996

	Budget	
	1995-96	1996-97
Revenues:		
Intergovernmental -		
State grant	\$ 89,321	\$ -0-
Expenditures:		
Public safety -		
Personnel costs	\$ 85,056	\$ -
Supplies and materials	4,265	-
Total expenditures	\$ 89,321	\$ -0-
Excess (deficiency) of		
revenues over expenditures	\$ -0-	\$ -0-
Fund balance, beginning		
Fund balance, ending		

See Notes to Financial Statements.

<u>Total Budget</u>	<u>Actual Prior Years</u>	<u>Remaining Budget</u>	<u>Current Year Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
\$ <u>89,321</u>	\$ <u>27,980</u>	\$ <u>61,341</u>	\$ <u>85,472</u>	\$ <u>24,131</u>
\$ 85,056	\$ 27,980	\$ 57,076	\$ 81,269	\$ (24,193)
<u>4,265</u>	<u>-</u>	<u>4,265</u>	<u>4,203</u>	<u>62</u>
\$ <u>89,321</u>	\$ <u>27,980</u>	\$ <u>61,341</u>	\$ <u>85,472</u>	\$ <u>(24,131)</u>
\$ <u>-0-</u>	\$ <u>-0-</u>	\$ <u>-0-</u>	\$ -0-	\$ <u>-0-</u>
			-	
			\$ <u>-0-</u>	

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

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
Year Ended October 31, 1996

	Budget	Actual	1996 Adjustment to Budgetary Basis
Revenues:			
Miscellaneous -			
Loan repayment	\$ 455,687	\$ -	\$ 2,622
Interest revenue	<u>-</u>	<u>456</u>	<u>(456)</u>
Total revenues	\$ 455,687	\$ 456	\$ 2,166
Expenditures:			
Urban redevelopment and housing - Reserve	<u>455,687</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	\$ -0-	\$ 456	\$ 2,166
Other financing sources:			
Transfers from other funds	<u>-</u>	<u>47,953</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over expenditures	<u>\$ -0-</u>	\$ 48,409	<u>\$ 2,166</u>
Fund balance, beginning		<u>15,000</u>	
Fund balance, ending		<u>\$ 63,409</u>	

See Notes to Financial Statements.

<u>Actual on Budgetary Basis</u>	<u>Variance - Favorable (Unfavorable)</u>	<u>1995 Actual</u>
\$ 2,622	\$ (453,065)	\$ -
<u>-</u>	<u>-</u>	<u>-</u>
\$ 2,622	\$ (453,065)	\$ -0-
<u>-</u>	<u>455,687</u>	<u>-</u>
\$ 2,622	\$ 2,622	\$ -0-
<u>47,953</u>	<u>47,953</u>	<u>15,000</u>
\$ 50,575	\$ <u>50,575</u>	\$ 15,000
<u>15,000</u>		<u>-</u>
<u>\$ 65,575</u>		<u>\$ 15,000</u>

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

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Ten Month Period Ended October 31, 1996
With Comparative Actual Amounts for Year Ended December 31, 1995

	1996		Variance - Favorable (Unfavorable)	1995 Actual
	Budget	Actual		
Revenues:				
Taxes -				
Ad valorem	\$1,609,444	\$1,638,137	\$ 28,693	\$1,553,002
Franchise fees	43,000	27,105	(15,895)	37,637
Intergovernmental -				
Parish road fund	1,260,000	1,299,698	39,698	1,338,904
State revenue sharing	191,484	195,874	4,390	191,484
State grant	91,350	-	(91,350)	-
Other	28,006	11,109	(16,897)	28,153
Charges for services -				
Solid waste fees/licenses	60,300	53,498	(6,802)	64,658
Grass cutting	7,000	2,490	(4,510)	7,357
Administrative fees	40,111	32,846	(7,265)	42,051
Interest	15,000	25,229	10,229	25,795
Miscellaneous	52,749	54,256	1,507	4,013
Total revenues	<u>\$3,398,444</u>	<u>\$3,340,242</u>	<u>\$ (58,202)</u>	<u>\$3,293,054</u>
Expenditures:				
General government -				
Charges for collection of				
taxes	\$ 58,791	\$ 58,672	\$ 119	\$ 55,964
Other	10,000	-	10,000	-
Public works -				
Administration -				
Personnel costs	135,475	122,735	12,740	133,659
Repairs and maintenance	7,901	4,587	3,314	6,721
Equipment purchases	324,090	322,434	1,656	329,388
Insurance	266,953	216,732	50,221	306,964
Office	1,900	1,481	419	1,495
Auto allowance	5,340	4,725	615	5,340
Professional fees	12,250	2,170	10,080	32,859
Telephone and utilities	4,399	3,173	1,226	3,732
Travel	7,960	7,845	115	6,368
Other	850	2,609	(1,759)	845

(continued)

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

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
Ten Month Period Ended October 31, 1996
With Comparative Actual Amounts for Year Ended December 31, 1995

	1996		Variance - Favorable (Unfavorable)	1995 Actual
	Budget	Actual		
Operations -				
Personnel costs	\$1,609,327	\$1,322,064	\$ 287,263	\$ 1,512,831
Materials and supplies	261,009	218,049	42,960	274,631
Repairs and maintenance	930,367	720,140	210,227	1,598,641
Fuel cost	72,100	60,246	11,854	67,112
Telephone and utilities	70,635	58,369	12,266	57,970
Equipment purchases	2,675	2,594	81	3,732
Rentals	8,625	6,115	2,510	5,964
Office	7,400	4,870	2,530	5,819
Professional fees	47,099	33,913	13,186	40,135
Travel	13,650	10,545	3,105	10,853
Other	2,900	1,924	976	73,503
Total expenditures	<u>\$3,861,696</u>	<u>\$3,185,992</u>	<u>\$ 675,704</u>	<u>\$ 4,534,526</u>
Excess (deficiency) of revenues over expenditures	\$ (463,252)	\$ 154,250	\$ 617,502	\$ (1,241,472)
Other financing sources (uses):				
Proceeds from sale of property	\$ -	\$ 23,250	\$ 23,250	\$ 1,546
Transfers from other funds	763,252	122,500	(640,752)	1,488,344
Transfers to other funds	(300,000)	(300,000)	-	(248,418)
Total other financing sources (uses)	<u>\$ 463,252</u>	<u>\$ (154,250)</u>	<u>\$ (617,502)</u>	<u>\$ 1,241,472</u>
Excess of revenues and other sources over expenditures and other uses	<u>\$ -0-</u>	\$ -0-	<u>\$ -0-</u>	\$ -0-
Fund balance, beginning		-		-
Fund balance, ending		<u>\$ -0-</u>		<u>\$ -0-</u>

See Notes to Financial Statements.

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

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Ten Month Period Ended October 31, 1996
With Comparative Actual Amounts for Year Ended December 31, 1995

	<u>1996</u>		Variance - Favorable (Unfavorable)	1995 <u>Actual</u>
	<u>Budget</u>	<u>Actual</u>		
Revenues:				
Taxes - ad valorem	\$1,288,252	\$1,233,752	\$ (54,500)	\$1,243,053
Intergovernmental -				
State revenue sharing	84,354	81,119	(3,235)	84,354
State reimbursement	-	9,724	9,724	149,276
Interest	15,000	35,884	20,884	37,363
Miscellaneous	<u>8,903</u>	<u>8,904</u>	<u>1</u>	<u>-</u>
Total revenues	<u>\$1,396,509</u>	<u>\$1,369,383</u>	<u>\$ (27,126)</u>	<u>\$1,514,046</u>
Expenditures:				
General government -				
Charges for collection of taxes	\$ 44,178	\$ 44,178	\$ -	\$ 44,824
Public works -				
Personnel costs	310,747	263,862	46,885	298,341
Contract labor	59,500	55,901	3,599	83,664
Administrative costs	54,000	46,982	7,018	57,247
Insurance	47,818	30,127	17,691	48,497
Materials and supplies	11,611	11,354	257	7,343
Fuel costs	40,000	35,303	4,697	37,480
Repairs and maintenance	1,097,678	296,970	800,708	503,131
Herbicide spraying	355,000	164,760	190,240	324,520
Equipment purchases	10,000	9,800	200	230,680
Rent	74,000	58,509	15,491	43,902
Other	<u>11,523</u>	<u>8,039</u>	<u>3,484</u>	<u>27,479</u>
Total expenditures	<u>\$2,116,055</u>	<u>\$1,025,785</u>	<u>\$1,090,270</u>	<u>\$1,707,108</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (719,546)</u>	<u>\$ 343,598</u>	<u>\$1,063,144</u>	<u>\$ (193,062)</u>

(continued)

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

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
Ten Month Period Ended October 31, 1996
With Comparative Actual Amounts for Year Ended December 31, 1995

	1996		Variance - Favorable (Unfavorable)	1995 Actual
	Budget	Actual		
Other financing sources:				
Proceeds from disposition of property	\$ -	\$ 575	\$ 575	\$ 27,373
Transfers from other funds	<u>719,546</u>	<u>-</u>	<u>(719,546)</u>	<u>165,689</u>
Total other financing sources	\$ <u>719,546</u>	\$ <u>575</u>	\$ <u>(718,971)</u>	\$ <u>193,062</u>
Excess (deficiency) of revenues and other sources over expenditures	\$ <u>-0-</u>	\$ 344,173	\$ <u>344,173</u>	\$ -0-
Fund balance, beginning		<u>-</u>		<u>-</u>
Fund balance, ending		\$ <u>344,173</u>		\$ <u>-0-</u>

See Notes to Financial Statements.

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

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Ten Month Period Ended October 31, 1996
With Comparative Actual Amounts for Year Ended December 31, 1995

	<u>1996</u>		Variance - Favorable (Unfavorable)	1995
	<u>Budget</u>	<u>Actual</u>		<u>Actual</u>
Revenues:				
Taxes - ad valorem	\$ 929,979	\$ 946,484	\$ 16,505	\$ 897,325
Intergovernmental -				
State revenue sharing	110,642	113,179	2,537	110,642
Interest	7,000	8,719	1,719	17,585
Miscellaneous	<u>318</u>	<u>332</u>	<u>21</u>	<u>436</u>
Total revenues	<u>\$1,047,939</u>	<u>\$1,068,721</u>	<u>\$ 20,782</u>	<u>\$1,025,988</u>
Expenditures:				
Current -				
General government -				
Charges for collection				
of taxes	\$ 33,977	\$ 33,905	\$ 72	\$ 32,340
Public safety -				
Personnel costs	210,487	197,606	12,881	231,323
Telephone and utilities	273,167	275,947	(2,780)	315,799
Energy management program	15,000	11,250	3,750	15,000
Insurance	113,802	112,549	1,253	91,416
Materials and supplies	100,500	91,704	8,796	128,710
Repairs and maintenance	411,070	387,595	23,475	307,477
Equipment purchases	156,173	62,364	93,809	42,502
Professional fees	54,240	45,540	8,700	51,120
Transportation	50,000	48,779	1,221	46,062
Medical	147,500	134,011	13,489	149,942
Feeding prisoners	410,000	393,343	16,657	441,795
Extraditions	15,000	3,069	11,931	3,143
Other	<u>16,200</u>	<u>11,031</u>	<u>5,169</u>	<u>12,088</u>
Total expenditures	<u>\$2,007,116</u>	<u>\$1,808,693</u>	<u>\$ 198,423</u>	<u>\$1,868,717</u>

(continued)

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

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
Ten Month Period Ended October 31, 1996
With Comparative Actual Amounts for Year Ended December 31, 1995

	<u>1996</u>		Variance - Favorable (Unfavorable)	<u>1995 Actual</u>
	<u>Budget</u>	<u>Actual</u>		
Excess (deficiency) of revenues over expenditures	\$ (959,177)	\$ (739,972)	\$ 219,205	\$ (842,729)
Other financing sources: Transfers from other funds	<u>959,177</u>	<u>739,972</u>	<u>(219,205)</u>	<u>842,729</u>
Excess (deficiency) of revenues and other sources over expenditures	<u>\$ -0-</u>	\$ -0-	<u>\$ -0-</u>	\$ -0-
Fund balance, beginning		<u>-</u>		<u>-</u>
Fund balance, ending		<u>\$ -0-</u>		<u>\$ -0-</u>

See Notes to Financial Statements.

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

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Ten Month Period Ended October 31, 1996
With Comparative Actual Amounts for Year Ended December 31, 1995

	1996		Variance - Favorable (Unfavorable)	1995 Actual
	Budget	Actual		
Revenues:				
Taxes - ad valorem	\$1,854,717	\$1,885,309	\$ 30,592	\$1,787,449
Intergovernmental -				
Federal grant	37,500	-	(37,500)	-
State revenue sharing	220,366	225,417	5,051	220,366
Charges for services -				
Photocopy machine receipts	25,000	18,390	(6,610)	23,478
Fines and forfeits -				
Library fines	46,000	41,657	(4,343)	45,164
Interest	87,600	104,687	17,087	122,972
Miscellaneous	48,376	21,504	(26,872)	15,093
Total revenues	<u>\$2,319,559</u>	<u>\$2,296,964</u>	<u>\$ (22,595)</u>	<u>\$2,214,522</u>
Expenditures:				
Current -				
General government -				
Charges for collection of taxes	\$ 67,766	\$ 67,529	\$ 237	\$ 64,412
Culture and recreation -				
Personnel costs	1,312,983	1,060,937	252,046	1,208,286
Administrative costs	92,624	88,547	4,077	95,842
Professional fees	23,538	16,647	6,891	20,646
Telephone and utilities	117,598	101,688	15,910	113,672
Reference materials	344,868	292,619	52,249	286,066
Energy management program	6,000	4,500	1,500	6,000
Rentals	50,623	43,527	7,096	63,957
Insurance	28,799	21,680	7,119	28,786
Repairs and maintenance	102,720	37,699	65,021	39,238
Materials and supplies	38,978	21,030	17,948	24,266
Equipment purchases	53,599	23,382	30,217	10,772
External appropriations -				
Bayouland	9,342	9,341	1	9,225
Office	33,100	22,537	10,563	19,872
Travel	5,350	2,774	2,576	3,562
Other	31,315	4,989	26,326	3,142
Capital outlay	<u>245,242</u>	<u>211,650</u>	<u>33,592</u>	<u>90,494</u>
Total expenditures	<u>\$2,564,445</u>	<u>\$2,031,076</u>	<u>\$ 533,369</u>	<u>\$2,088,238</u>

(continued)

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

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
Ten Month Period Ended October 31, 1996
With Comparative Actual Amounts for Year Ended December 31, 1995

	1996		Variance - Favorable (Unfavorable)	1995 Actual
	Budget	Actual		
Excess (deficiency) of revenues: over expenditures	\$ (244,886)	\$ 265,888	\$ 510,774	\$ 126,284
Fund balance, beginning	<u>244,886</u>	<u>1,257,062</u>	<u>1,012,176</u>	<u>1,130,778</u>
Fund balance, ending	<u>\$ -0-</u>	<u>\$1,522,950</u>	<u>\$1,522,950</u>	<u>\$1,257,062</u>

See Notes to Financial Statements.

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

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Ten Month Period Ended October 31, 1996
With Comparative Actual Amounts for Year Ended December 31, 1995

	1996		Variance - Favorable (Unfavorable)	1995 Actual
	Budget	Actual		
Revenues:				
Taxes - ad valorem	\$1,057,379	\$1,076,421	\$ 19,042	\$1,020,252
Intergovernmental -				
State revenue sharing	125,811	128,695	2,884	125,811
Charges for services -				
Parking garage rent	48,500	39,050	(9,450)	46,726
Administrative fees	4,628	4,351	(277)	5,290
Interest	15,000	32,226	17,226	32,024
Miscellaneous	<u>3,568</u>	<u>3,729</u>	<u>161</u>	<u>9</u>
Total revenues	<u>\$1,254,886</u>	<u>\$1,284,472</u>	<u>\$ 29,586</u>	<u>\$1,230,112</u>
Expenditures:				
Current -				
General government -				
Personnel costs	\$ 207,931	\$ 164,795	\$ 43,136	\$ 198,913
Administrative costs	51,732	44,731	7,001	47,176
Telephone and utilities	314,091	267,857	46,234	317,111
Energy management program	27,000	20,250	6,750	27,000
Repairs and maintenance	167,129	124,037	43,092	169,717
Charges for collection of taxes	38,630	38,549	81	36,770
Equipment purchases	4,500	390	4,110	-
Insurance	99,954	96,617	3,337	112,036
Other	1,850	708	1,142	727
Capital outlay	<u>45,000</u>	<u>135</u>	<u>44,865</u>	<u>20,726</u>
Total expenditures	<u>\$ 957,817</u>	<u>\$ 758,069</u>	<u>\$ 199,748</u>	<u>\$ 930,176</u>

(continued)

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

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
Ten Month Period Ended October 31, 1996
With Comparative Actual Amounts for Year Ended December 31, 1995

	1996		Variance - Favorable (Unfavorable)	1995 Actual
	Budget	Actual		
Excess of revenues over expenditures	\$ 297,069	\$ 526,403	\$ 229,334	\$ 299,936
Other financing sources (uses):				
Transfers from other fund	45,000	-	(45,000)	-
Transfers to other funds	<u>(342,069)</u>	<u>(523,515)</u>	<u>(181,446)</u>	<u>(299,936)</u>
Excess of revenues and other sources over expenditures and other uses	<u>\$ -0-</u>	\$ 2,888	<u>\$ 2,888</u>	\$ -0-
Fund balance, beginning		-		-
Fund balance, ending		<u>\$ 2,888</u>		<u>\$ -0-</u>

See Notes to Financial Statements.

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

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Ten Month Period Ended October 31, 1996
With Comparative Actual Amounts for Year Ended December 31, 1995

	1996		Variance - Favorable (Unfavorable)	1995 Actual
	Budget	Actual		
Revenues:				
Taxes - ad valorem	\$ 528,477	\$ 538,072	\$ 9,595	\$ 509,819
Intergovernmental -				
Federal grant	32,000	32,066	66	35,370
State revenue sharing	35,208	36,016	808	35,208
Charges for services -				
Housing of juveniles	215,000	195,309	(19,691)	253,824
Interest	15,000	40,882	25,882	47,917
Miscellaneous -				
Other	<u>13,239</u>	<u>9,420</u>	<u>(3,819)</u>	<u>7,141</u>
Total revenues	<u>\$ 838,924</u>	<u>\$ 851,765</u>	<u>\$ 12,841</u>	<u>\$ 889,279</u>
Expenditures:				
Current -				
General government -				
Charges for collection				
of taxes	\$ 19,271	\$ 19,270	\$ 1	\$ 18,381
Public safety -				
Personnel costs	559,979	492,055	67,924	530,337
Professional fees	8,100	5,751	2,349	6,456
Administrative costs	33,465	35,492	(2,027)	38,143
Telephone and utilities	37,214	35,934	1,280	37,465
Energy management program	2,400	1,800	600	2,400
Repairs and maintenance	171,038	67,705	103,333	31,591
Insurance	35,000	26,887	8,113	41,136
Food costs	65,400	63,994	1,406	62,288
Materials and supplies	28,289	28,961	(672)	24,471
Equipment purchases	19,356	15,005	4,351	8,294
Travel	5,800	4,393	1,407	5,297
External appropriations	25,000	20,833	4,167	25,000
Other	<u>4,804</u>	<u>2,892</u>	<u>1,912</u>	<u>3,053</u>
Total expenditures	<u>\$1,015,116</u>	<u>\$ 820,972</u>	<u>\$ 194,144</u>	<u>\$ 834,312</u>

(continued)

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

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
Ten Month Period Ended October 31, 1996
With Comparative Actual Amounts for Year Ended December 31, 1995

	<u>1996</u>		Variance - Favorable (Unfavorable)	<u>1995</u> Actual
	<u>Budget</u>	<u>Actual</u>		
Excess (deficiency) of revenues over expenditures	\$ (176,192)	\$ 30,793	\$ 206,985	\$ 54,967
Fund balance, beginning	<u>176,192</u>	<u>656,314</u>	<u>480,122</u>	<u>601,347</u>
Fund balance, ending	<u>\$ -0-</u>	<u>\$ 687,107</u>	<u>\$ 687,107</u>	<u>\$ 656,314</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
Ten Month Period Ended October 31, 1996
With Comparative Actual Amounts for Year Ended December 31, 1995

	<u>1996</u>		Variance - Favorable (Unfavorable)	<u>1995 Actual</u>
	<u>Budget</u>	<u>Actual</u>		
Revenues:				
Taxes - ad valorem	\$ 455,127	\$ 463,445	\$ 8,318	\$ 439,941
Intergovernmental - State revenue sharing	54,155	55,397	1,242	54,155
Interest	<u>10,000</u>	<u>20,994</u>	<u>10,994</u>	<u>26,955</u>
Total revenues	<u>\$ 519,282</u>	<u>\$ 539,836</u>	<u>\$ 20,554</u>	<u>\$ 521,051</u>
Expenditures:				
General government - Charges for collection of taxes	\$ 16,636	\$ 16,596	\$ 40	\$ 15,831
Administrative costs	12,000	10,981	1,019	11,551
Other	10,000	-	10,000	-
Health and welfare - Payments to Department of Health and Hospitals	375,000	312,500	62,500	375,000
Rent	140,664	117,220	23,444	140,664
Equipment purchases	31,131	6,712	24,419	24,686
Other	-	-	-	499
Total expenditures	<u>\$ 585,431</u>	<u>\$ 464,009</u>	<u>\$ 121,422</u>	<u>\$ 568,231</u>
Excess (deficiency) of revenues over expenditures	\$ (66,149)	\$ 75,827	\$ 141,976	\$ (47,180)
Fund balance, beginning	<u>66,149</u>	<u>244,448</u>	<u>178,299</u>	<u>291,628</u>
Fund balance, ending	<u>\$ -0-</u>	<u>\$ 320,275</u>	<u>\$ 320,275</u>	<u>\$ 244,448</u>

See Notes to Financial Statements.

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

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Ten Month Period Ended October 31, 1996
With Comparative Actual Amounts for Year Ended December 31, 1995

	1996		Variance - Favorable (Unfavorable)	1995 Actual
	Budget	Actual		
Revenues:				
Interest	\$ 1,000	\$ 2,531	\$ 1,531	\$ 5,257
Miscellaneous -				
Rent	303,886	251,774	(52,112)	310,268
Other	872	820	(52)	193
Total revenues	<u>\$ 305,758</u>	<u>\$ 255,125</u>	<u>\$ (50,633)</u>	<u>\$ 315,718</u>
Expenditures:				
Current -				
General government -				
Personnel costs	\$ 59,242	\$ 50,471	\$ 8,771	\$ 56,707
Professional fees	14,800	11,009	3,791	15,570
Telephone and utilities	65,250	65,888	(638)	71,088
Repairs and maintenance	30,837	24,028	6,809	22,612
Insurance	12,297	11,207	1,090	12,684
Administrative costs	5,039	9,521	(4,482)	21,768
Energy management program	6,600	4,950	1,650	6,600
Equipment purchases	18,006	1,299	16,707	-
Other	1,385	753	632	725
Capital outlay	<u>61,989</u>	<u>18,120</u>	<u>43,869</u>	<u>72,428</u>
Total expenditures	<u>\$ 275,445</u>	<u>\$ 197,246</u>	<u>\$ 78,199</u>	<u>\$ 280,182</u>
Excess (deficiency) of revenues over expenditures	\$ 30,313	\$ 57,879	\$ 27,566	\$ 35,536
Fund balance, beginning	37,995	40,496	2,501	134,648
Residual equity transfers out	<u>(68,308)</u>	<u>(37,799)</u>	<u>30,509</u>	<u>(129,688)</u>
Fund balance, ending	<u>\$ -0-</u>	<u>\$ 60,576</u>	<u>\$ 60,576</u>	<u>\$ 40,496</u>

See Notes to Financial Statements.

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

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Ten Month Period Ended October 31, 1996
With Comparative Actual Amounts for Year Ended December 31, 1995

	<u>1996</u>		Variance - Favorable (Unfavorable)	<u>1995 Actual</u>
	<u>Budget</u>	<u>Actual</u>		
Revenues:				
Charges for services -				
Autopsy fees	\$ 61,000	\$ 43,657	\$ (17,343)	\$ 46,952
Ambulance service	16,700	14,375	(2,325)	15,555
Miscellaneous	<u>69</u>	<u>115</u>	<u>46</u>	<u>-</u>
Total revenues	<u>\$ 77,769</u>	<u>\$ 58,147</u>	<u>\$ (19,622)</u>	<u>\$ 62,507</u>
Expenditures:				
Current -				
Public safety -				
Personnel costs	\$ 72,823	\$ 61,585	\$ 11,238	\$ 70,304
Auto allowance	5,340	4,673	667	5,340
Administrative costs	7,021	8,207	(1,186)	8,025
Office expenses	1,300	1,188	112	1,062
Supplies	3,700	2,607	1,093	3,690
Insurance	2,154	1,696	458	6,401
Professional fees	79,069	53,369	25,700	61,546
Repairs and maintenance	9,621	6,703	2,918	7,042
Travel	700	-	700	1,646
Telephone and utilities	10,250	7,483	2,767	8,507
Energy management program	1,200	900	300	1,200
Ambulance service	16,700	14,375	2,325	15,480
Other	<u>800</u>	<u>463</u>	<u>337</u>	<u>964</u>
Total expenditures	<u>\$ 210,678</u>	<u>\$ 163,249</u>	<u>\$ 47,429</u>	<u>\$ 191,207</u>

(continued)

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

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
Ten Month Period Ended October 31, 1996
With Comparative Actual Amounts for Year Ended December 31, 1995

	1996		Variance - Favorable (Unfavorable)	1995 Actual
	Budget	Actual		
Excess (deficiency) of revenues over expenditures	\$ (132,909)	\$ (105,102)	\$ 27,807	\$ (128,700)
Other financing sources:				
Proceeds from sale of property	-	-	-	25
Transfers from other funds	<u>132,909</u>	<u>105,102</u>	<u>(27,807)</u>	<u>128,675</u>
Excess (deficiency) of revenues and other sources over expenditures	<u>\$ -0-</u>	\$ -0-	<u>\$ -0-</u>	\$ -0-
Fund balance, beginning		-		-
Fund balance, ending		<u>\$ -0-</u>		<u>\$ -0-</u>

See Notes to Financial Statements.

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

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Ten Month Period Ended October 31, 1996
With Comparative Actual Amounts for Year Ended December 31, 1995

	<u>1996</u>		Variance -	
	<u>Budget</u>	<u>Actual</u>	Favorable	1995
			(Unfavorable)	<u>Actual</u>
Revenues:				
Intergovernmental -				
Federal grant	\$ 667,372	\$ 494,788	\$ (172,584)	\$ 504,262
Interest	-	7,400	7,400	6,746
Miscellaneous	-	-	-	278
Total revenues	<u>\$ 667,372</u>	<u>\$ 502,188</u>	<u>\$ (165,184)</u>	<u>\$ 511,286</u>
Expenditures:				
Urban redevelopment and housing -				
Grants	\$ 571,548	\$ 446,395	\$ 125,153	\$ 448,578
Personnel costs	46,917	39,919	6,998	46,603
Professional fees	1,450	1,200	250	1,200
Administrative costs	35,600	8,870	26,730	10,436
Office	2,100	1,746	354	1,617
Telephone and utilities	1,000	962	38	1,175
Travel	4,300	2,398	1,902	22
Repairs and maintenance	525	424	101	931
Equipment purchases	3,000	-	3,000	-
Other	932	274	658	724
Total expenditures	<u>\$ 667,372</u>	<u>\$ 502,188</u>	<u>\$ 165,184</u>	<u>\$ 511,286</u>
Excess of revenues over expenditures	<u>\$ -0-</u>	\$ -0-	<u>\$ -0-</u>	\$ -0-
Fund balance, beginning		<u>54,492</u>		<u>54,492</u>
Fund balance, ending		<u>\$ 54,492</u>		<u>\$ 54,492</u>

See Notes to Financial Statements.

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

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Ten Month Period Ended October 31, 1996
With Comparative Actual Amounts for Year Ended December 31, 1995

	Totals		Variance - Favorable (Unfavorable)	1995 Actual	
	1996				
	Budget	Actual			
Revenues:					
Intergovernmental -					
Federal grant	\$2,893,818	\$1,386,841	\$ (1,506,977)	\$1,595,442	C
Miscellaneous	(1,355)	-	1,355	1,355	O
Total revenues	<u>\$2,892,463</u>	<u>\$1,386,841</u>	<u>\$ (1,505,622)</u>	<u>\$1,596,797</u>	N
Expenditures:					
Economic opportunity -					
Training	\$1,497,682	\$ 946,153	\$ 551,529	\$1,052,518	T
Participant support	491,986	186,759	305,227	240,281	I
Administration	902,795	253,929	648,866	303,998	N
Total expenditures	<u>\$2,892,463</u>	<u>\$1,386,841</u>	<u>\$ 1,505,622</u>	<u>\$1,596,797</u>	U
Excess (deficiency) of revenues over expenditures	\$ -0-	\$ -0-	\$ -0-	\$ -0-	E
Fund balance, beginning	-	-	-	-	D
Fund balance, ending	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	

See Notes to Financial Statements.

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

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
Ten Month Period Ended October 31, 1996
With Comparative Actual Amounts for Year Ended December 31, 1995

	Total Grant	Actual Prior Year	Job Training	
			Completed Remaining Budget	Current Year Actual
Revenues:				
Intergovernmental -				
Federal grant	\$ 48,064	\$ 15,052	\$ 33,012	\$ 27,383
Miscellaneous	-	-	-	-
Total revenues	<u>\$ 48,064</u>	<u>\$ 15,052</u>	<u>\$ 33,012</u>	<u>\$ 27,383</u>
Expenditures:				
Economic opportunity -				
Training	\$ 27,659	\$ 8,297	\$ 19,362	\$ 18,385
Participant support	12,161	3,362	8,799	5,969
Administration	<u>8,244</u>	<u>3,393</u>	<u>4,851</u>	<u>3,029</u>
Total expenditures	<u>\$ 48,064</u>	<u>\$ 15,052</u>	<u>\$ 33,012</u>	<u>\$ 27,383</u>
Excess (deficiency) of revenues over expenditures	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Fund balance, beginning	-	-	-	-
Fund balance, ending	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

Partnership Act Title I

Variance - Favorable (Unfavorable)	Ongoing		Variance - Favorable (Unfavorable)
	Budget	Actual	
\$ (5,629)	\$ 44,208	\$ 6,041	\$ (38,167)
<u> -</u>	<u> -</u>	<u> -</u>	<u> -</u>
\$ (5,629)	\$ 44,208	\$ 6,041	\$ (38,167)
\$ 977	\$ 23,508	\$ 5,561	\$ 17,947
2,830	11,162	53	11,109
<u>1,822</u>	<u>9,538</u>	<u>427</u>	<u>9,111</u>
\$ 5,629	\$ 44,208	\$ 6,041	\$ 38,167
\$ -0-	\$ -0-	\$ -0-	\$ -0-
<u> -</u>	<u> -</u>	<u> -</u>	<u> -</u>
<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

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

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
Ten Month Period Ended October 31, 1996
With Comparative Actual Amounts for Year Ended December 31, 1995

	JTPA Cooperative			
	Total	Actual	Completed	
	Grant	Prior Year	Remaining	Current
			Budget	Year
				Actual
Revenues:				
Intergovernmental -				
Federal grant	\$ 790,498	\$ 242,338	\$ 548,160	\$ 285,068
Miscellaneous	-	1,355	(1,355)	-
Total revenues	<u>\$ 790,498</u>	<u>\$ 243,693</u>	<u>\$ 546,805</u>	<u>\$ 285,068</u>
Expenditures:				
Economic opportunity -				
Training	\$ 271,200	\$ 128,678	\$ 142,522	\$ 122,895
Participant support	153,372	55,309	98,063	66,232
Administration	<u>365,926</u>	<u>59,706</u>	<u>306,220</u>	<u>95,941</u>
Total				
expenditures	<u>\$ 790,498</u>	<u>\$ 243,693</u>	<u>\$ 546,805</u>	<u>\$ 285,068</u>
Excess (deficiency) of				
revenues over				
expenditures	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Fund balance, beginning	-	-	-	-
Fund balance, ending	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

<u>Agreement Title II A</u>				
	<u>Ongoing</u>			
<u>Variance - Favorable (Unfavorable)</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>	
\$ (263,092)	\$ 818,679	\$ 148,895	\$ (669,784)	C
<u>1,355</u>	<u>-</u>	<u>-</u>	<u>-</u>	O
<u>\$ (261,737)</u>	<u>\$ 818,679</u>	<u>\$ 148,895</u>	<u>\$ (669,784)</u>	N
\$ 19,627	\$ 274,323	\$ 102,697	\$ 171,626	T
31,831	186,222	23,921	162,301	I
<u>210,279</u>	<u>358,134</u>	<u>22,277</u>	<u>335,857</u>	N
<u>\$ 261,737</u>	<u>\$ 818,679</u>	<u>\$ 148,895</u>	<u>\$ 669,784</u>	U
\$ -0-	\$ -0-	\$ -0-	\$ -0-	E
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	D
<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	

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

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
Ten Month Period Ended October 31, 1996
With Comparative Actual Amounts for Year Ended December 31, 1995

	<u>Job Training Partnership Act Title II B</u>			
	<u>Completed</u>			
	<u>Total</u>	<u>Actual</u>	<u>Remaining</u>	<u>Current</u>
	<u>Grant</u>	<u>Prior Year</u>	<u>Budget</u>	<u>Year</u>
				<u>Actual</u>
Revenues:				
Intergovernmental -				
Federal grant	\$ 419,496	\$ 59	\$ 419,437	\$ 391,296
Miscellaneous	-	-	-	-
Total revenues	<u>\$ 419,496</u>	<u>\$ 59</u>	<u>\$ 419,437</u>	<u>\$ 391,296</u>
Expenditures:				
Economic opportunity -				
Training	\$ 353,279	\$ 2	\$ 353,277	\$ 340,800
Participant support	-	-	-	-
Administration	66,217	57	66,160	50,496
Total expenditures	<u>\$ 419,496</u>	<u>\$ 59</u>	<u>\$ 419,437</u>	<u>\$ 391,296</u>
Excess (deficiency) of revenues over expenditures	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Fund balance, beginning	-	-	-	-
Fund balance, ending	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

Variance -
 Favorable
(Unfavorable)

\$ (28,141)

C

O

\$ (28,141)

N

T

\$ 12,477

I

N

15,664

\$ 28,141

U

E

\$ -0-

D

\$ -0-

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

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
Ten Month Period Ended October 31, 1996
With Comparative Actual Amounts for Year Ended December 31, 1995

	Total Grant	Actual Prior Year	Job Training	
			Completed Remaining Budget	Current Year Actual
Revenues:				
Intergovernmental -				
Federal grant	\$ 199,924	\$ 77,028	\$ 122,896	\$ 96,343
Miscellaneous	-	-	-	-
Total revenues:	<u>\$ 199,924</u>	<u>\$ 77,028</u>	<u>\$ 122,896</u>	<u>\$ 96,343</u>
Expenditures:				
Economic opportunity -				
Training	\$ 109,598	\$ 33,881	\$ 75,717	\$ 55,895
Participant support	47,876	22,851	25,025	22,854
Administration	<u>42,450</u>	<u>20,296</u>	<u>22,154</u>	<u>17,594</u>
Total expenditures	<u>\$ 199,924</u>	<u>\$ 77,028</u>	<u>\$ 122,896</u>	<u>\$ 96,343</u>
Excess (deficiency) of revenues over expenditures	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Fund balance, beginning	-	-	-	-
Fund balance, ending	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

<u>Partnership Act Title II C</u>			
	<u>Ongoing</u>		
<u>Variance - Favorable (Unfavorable)</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
\$ (26,553)	\$ 130,935	\$ 48,511	\$ (82,424)
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
\$ (26,553)	\$ 130,935	\$ 48,511	\$ (82,424)
\$ 19,822	\$ 72,014	\$ 30,446	\$ 41,568
2,171	33,486	12,132	21,354
<u>4,560</u>	<u>25,435</u>	<u>5,933</u>	<u>19,502</u>
\$ 26,553	\$ 130,935	\$ 48,511	\$ 82,424
\$ -0-	\$ -0-	\$ -0-	\$ -0-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
\$ -0-	\$ -0-	\$ -0-	\$ -0-

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

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
Ten Month Period Ended October 31, 1996
With Comparative Actual Amounts for Year Ended December 31, 1995

	<u>Job Training</u>			
	<u>Completed</u>			<u>Current</u>
	<u>Total</u>	<u>Actual</u>	<u>Remaining</u>	<u>Year</u>
	<u>Grant</u>	<u>Prior Year</u>	<u>Budget</u>	<u>Actual</u>
Revenues:				
Intergovernmental -				
Federal grant	\$ 431,676	\$ 143,797	\$ 287,879	\$ 241,429
Miscellaneous	-	-	-	-
Total revenues	<u>\$ 431,676</u>	<u>\$ 143,797</u>	<u>\$ 287,879</u>	<u>\$ 241,429</u>
Expenditures:				
Economic opportunity -				
Training	\$ 293,417	\$ 98,032	\$ 195,385	\$ 168,166
Participant support	70,125	21,316	48,809	34,715
Administration	<u>68,134</u>	<u>24,449</u>	<u>43,685</u>	<u>38,548</u>
Total expenditures	<u>\$ 431,676</u>	<u>\$ 143,797</u>	<u>\$ 287,879</u>	<u>\$ 241,429</u>
Excess (deficiency) of revenues over expenditures	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Fund balance, beginning	-	-	-	-
Fund balance, ending	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

<u>Partnership Act Title III</u>			
	<u>Ongoing</u>		
<u>Variance - Favorable (Unfavorable)</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
\$ (46,450)	\$ 488,612	\$ 141,875	\$ (346,737)
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
\$ (46,450)	\$ 488,612	\$ 141,875	\$ (346,737)
\$ 27,219	\$ 341,574	\$ 101,308	\$ 240,266
14,094	80,420	20,883	59,537
<u>5,137</u>	<u>66,618</u>	<u>19,684</u>	<u>46,934</u>
\$ 46,450	\$ 488,612	\$ 141,875	\$ 346,737
\$ -0-	\$ -0-	\$ -0-	\$ -0-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
\$ -0-	\$ -0-	\$ -0-	\$ -0-

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

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Ten Month Period Ended October 31, 1996
With Comparative Actual Amounts for Year Ended December 31, 1995

	<u>1996</u>		Variance -	
	<u>Budget</u>	<u>Actual</u>	Favorable	1995
			(Unfavorable)	<u>Actual</u>
Revenues:				
Charges for services -				
CEC fees	\$ 13,000	\$ 22,230	\$ 9,230	\$ 10,250
Death certificates	800	580	(220)	582
Fines and forfeits -				
City Court fines	67,000	63,550	(3,450)	75,720
District Court fines	23,000	20,381	(2,619)	35,475
Interest	500	127	(373)	683
Miscellaneous	-	78	78	150
Total revenues	<u>\$ 104,300</u>	<u>\$ 106,946</u>	<u>\$ 2,646</u>	<u>\$ 122,860</u>
Expenditures:				
Public safety -				
Personnel costs	\$ 72,883	\$ 62,332	\$ 10,551	\$ 71,875
Official fees	69,678	70,104	(426)	68,970
Auto allowance	4,500	3,750	750	4,500
Telephone	2,165	1,943	222	2,224
Insurance	11,944	11,850	94	10,308
Travel	210	228	(18)	287
Other	3,678	3,089	589	1,736
Total expenditures	<u>\$ 165,058</u>	<u>\$ 153,296</u>	<u>\$ 11,762</u>	<u>\$ 159,900</u>
Excess (deficiency) of revenues over expenditures	\$ (60,758)	\$ (46,350)	\$ 14,408	\$ (37,040)
Other financing sources:				
Transfers from other funds	<u>60,758</u>	<u>46,350</u>	<u>(14,408)</u>	<u>37,040</u>
Excess (deficiency) of revenues and other sources over expenditures	<u>\$ -0-</u>	\$ -0-	<u>\$ -0-</u>	\$ -0-
Fund balance, beginning		-		-
Fund balance, ending		<u>\$ -0-</u>		<u>\$ -0-</u>

See Notes to Financial Statements.

LAFAYETTE COUNTY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
SPECIAL REVENUE FUNDS
DALTON "PEEWEE" LEBLANC PARK FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Ten Month Period Ended October 31, 1996
With Comparative Actual Amounts for Year Ended December 31, 1995

	<u>1996</u>		Variance - Favorable (Unfavorable)	<u>1995 Actual</u>
	<u>Budget</u>	<u>Actual</u>		
Revenues:				
Intergovernmental -				
Federal grant	\$ 12,745	\$ 17,005	\$ 4,260	\$ 12,794
Expenditures:				
Current -				
General government -				
Administration	\$ 5,077	\$ 6,620	\$ (1,543)	\$ 4,981
Capital outlay	33,179	30,053	3,126	19,533
Total expenditures	\$ 38,256	\$ 36,673	\$ 1,583	\$ 24,514
Deficiency of revenues over expenditures	\$ (25,511)	\$ (19,668)	\$ 5,843	\$ (11,720)
Other financing sources:				
Transfers from other funds	25,511	19,668	(5,843)	11,720
Excess (deficiency) of revenues and other sources over expenditures	<u>\$ -0-</u>	\$ -0-	<u>\$ -0-</u>	\$ -0-
Fund balance, beginning		-		-
Fund balance, ending		<u>\$ -0-</u>		<u>\$ -0-</u>

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
 LAFAYETTE, LOUISIANA
 SPECIAL REVENUE FUNDS
 F.H.W.A. PLANNING GRANT NO. 736-28-0005

STATEMENT OF REVENUES EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET (GAAP BASIS) AND ACTUAL
 Year Ended October 31, 1996

	<u>Budget</u>	<u>Actual Prior Years</u>	<u>Remaining Budget</u>	<u>Current Year Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
Revenues:					
Intergovernmental -					
Federal grant	\$ 164,218	\$ 147,765	\$ 16,453	\$ -0-	\$ (16,453)
Expenditures:					
General government -					
Personnel costs	\$ 136,478	\$ 118,888	\$ 17,590	\$ -	\$ 17,590
Other	66,173	65,847	326	-	326
Total					
expenditures	\$ 202,651	\$ 184,735	\$ 17,916	\$ -0-	\$ 17,916
Excess (deficiency) of					
revenues over					
expenditures	\$ (38,433)	\$ (36,970)	\$ (1,463)	\$ -0-	\$ 1,463
Other financing sources:					
Transfers from other					
funds	38,433	36,970	1,463	-	(1,463)
Excess of revenues and					
other sources over					
expenditures	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Fund balance, beginning	-	-	-	-	-
Fund balance, ending	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

See Notes to Financial Statements.

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

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET (GAAP BASIS) AND ACTUAL
Year Ended October 31, 1996

	<u>Budget</u>	<u>Actual Prior Years</u>	<u>Remaining Budget</u>	<u>Current Year Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
Revenues:					
Intergovernmental -					
Federal grant	\$ 100,000	\$ 98,470	\$ 1,530	\$ 508	\$ (1,022)
Expenditures:					
General government -					
Personnel costs	\$ 16,480	\$ 15,122	\$ 1,358	\$ 600	\$ 758
Other	108,520	107,964	556	35	521
Total					
expenditures	\$ 125,000	\$ 123,086	\$ 1,914	\$ 635	\$ 1,279
Excess (deficiency) of					
revenues over					
expenditures	\$ (25,000)	\$ (24,616)	\$ (384)	\$ (127)	\$ 257
Other financing sources:					
Transfers from other					
funds	25,000	24,616	384	127	(257)
Excess of revenues and					
other sources over					
expenditures	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Fund balance, beginning	-	-	-	-	-
Fund balance, ending	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
SPECIAL REVENUE FUNDS
F.H.W.A. PLANNING GRANT NO. 736-28-0010

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET (GAAP BASIS) AND ACTUAL
Year Ended October 31, 1996

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
Revenues:			
Intergovernmental -			
Federal grant	\$ 126,888	\$ 2,630	\$(124,258)
Expenditures:			
General government -			
Personnel costs	\$ 90,000	\$ 2,936	\$ 87,064
Other	68,610	351	68,259
Total expenditures	<u>\$ 158,610</u>	<u>\$ 3,287</u>	<u>\$ 155,323</u>
Excess (deficiency) of revenues over expenditures	\$ (31,722)	\$ (657)	\$ 31,065
Other financing sources:			
Transfers from other funds	<u>31,722</u>	<u>657</u>	<u>(31,065)</u>
Excess of revenues and other sources over expenditures	\$ -0-	\$ -0-	\$ -0-
Fund balance, beginning	-	-	-
Fund balance, ending	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
SPECIAL REVENUE FUNDS
F.T.A. PLANNING GRANT NO.736-28-0009

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET (GAAP BASIS) AND ACTUAL
Year Ended October 31, 1996

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
Revenues:			
Intergovernmental -			
Federal grant	\$ 20,000	\$ 16,981	\$ (3,019)
Expenditures:			
General government -			
Personnel costs	\$ 20,000	\$ 19,885	\$ 115
Other	<u>5,000</u>	<u>1,341</u>	<u>3,659</u>
Total expenditures	\$ 25,000	\$ 21,226	\$ 3,774
Excess (deficiency) of revenues over expenditures	\$ (5,000)	\$ (4,245)	\$ 755
Other financing sources:			
Transfers from other funds	<u>5,000</u>	<u>4,245</u>	<u>(755)</u>
Excess of revenues and other sources over expenditures	\$ -0-	\$ -0-	\$ -0-
Fund balance, beginning	-	-	-
Fund balance, ending	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

See Notes to Financial Statements.

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

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET (GAAP BASIS) AND ACTUAL
Year Ended October 31, 1996

	<u>Budget</u>	<u>Actual Prior Years</u>	<u>Remaining Budget</u>	<u>Current Year Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
Revenues:					
Intergovernmental -					
Federal grant	\$ 96,903	\$ 59,230	\$ 37,673	\$ 135	\$ (37,538)
Expenditures:					
General government -					
Personnel costs	\$ 62,390	\$ 34,682	\$ 27,708	\$ 135	\$ 27,573
Other	<u>34,513</u>	<u>24,548</u>	<u>9,965</u>	<u>-</u>	<u>9,965</u>
Total					
expenditures	\$ 96,903	\$ 59,230	\$ 37,673	\$ 135	\$ 37,538
Excess (deficiency) of					
revenues over					
expenditures	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Fund balance, beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, ending	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
SPECIAL REVENUE FUNDS
911 EMERGENCY SYSTEM FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET (GAAP BASIS) AND ACTUAL
Year Ended October 31, 1996

	<u>Budget</u>	Actual Prior Years	Remaining Budget	Current Year Actual	Variance - Favorable (Unfavorable)
Revenues:					
Charges for services - Lafayette Parish Communication District	\$ 34,135	\$ 26,863	\$ 7,272	\$ 7,272	\$ -0-
Expenditures:					
General government -					
Personnel costs	\$ 9,357	\$ 2,214	\$ 7,143	\$ 7,128	\$ 15
Contractual services	21,802	21,802	-	-	-
Travel and meetings	2,121	2,120	1	-	1
Supplies and materials	855	727	128	144	(16)
Total					
expenditures	\$ 34,135	\$ 26,863	\$ 7,272	\$ 7,272	\$ -0-
Excess (deficiency) of revenues over expenditures	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Fund balance, beginning	-	-	-	-	-
Fund balance, ending	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
SPECIAL REVENUE FUNDS
F.H.W.A. PLANNING GRANT NO. 736-28-0008

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended October 31, 1996

	<u>Budget</u>	<u>Actual Prior Years</u>	<u>Remaining Budget</u>	<u>Current Year Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
Revenues:					
Intergovernmental -					
Federal grant	\$ 148,875	\$ 41,480	\$ 107,395	\$ 53,766	\$ (53,629)
Expenditures:					
General government -					
Personnel costs	\$ 145,637	\$ 43,884	\$ 101,753	\$ 55,612	\$ 46,141
Other	<u>10,457</u>	<u>7,966</u>	<u>32,491</u>	<u>11,596</u>	<u>20,895</u>
Total					
expenditures	\$ 136,094	\$ 51,850	\$ 134,244	\$ 67,208	\$ 67,036
Excess (deficiency) of					
revenues over					
expenditures	\$ (37,219)	\$ (10,370)	\$ (26,849)	\$ (13,442)	\$ 13,407
Other financing sources:					
Transfers from other					
funds	<u>37,219</u>	<u>10,370</u>	<u>26,849</u>	<u>13,442</u>	<u>(13,407)</u>
Excess of revenues and					
other sources over					
expenditures	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Fund balance, beginning	-	-	-	-	-
Fund balance, ending	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
 LAFAYETTE, LOUISIANA
 SPECIAL REVENUE FUNDS
 LPA BROUSSARD

STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 Year Ended October 31, 1996

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
Revenues:			
Charges for services:			
Town of Broussard	\$ 1,365	\$ 1,365	\$ -0-
Expenditures:			
General government -			
Personnel costs	\$ 1,000	\$ 920	\$ 80
Other	<u>365</u>	<u>175</u>	<u>190</u>
Total expenditures	<u>\$ 1,365</u>	<u>\$ 1,095</u>	<u>\$ 270</u>
Excess (deficiency) of revenues over expenditures	\$ -0-	\$ 270	\$ 270
Other uses:			
Transfers to other funds	<u>-</u>	<u>(270)</u>	<u>(270)</u>
Excess of revenues over expenditures and other uses	\$ -0-	\$ -0-	\$ -0-
Fund balance, beginning	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, ending	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

See Notes to Financial Statements.

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

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended October 31, 1996
With Comparative Actual Amounts for Year Ended October 31, 1995

	1996		Variance - Favorable (Unfavorable)	1995 Actual
	Budget	Actual		
Revenues:				
Charges for services -				
Zoning and subdivision	\$ 104,000	\$ 82,379	\$ (21,621)	\$ 60,770
Sale of maps	3,150	5,347	2,197	4,237
Address fees	2,100	1,964	(136)	2,713
Data sales	210	751	541	614
Interest	7,500	5,361	(2,139)	10,578
Miscellaneous	1,000	810	(190)	1,108
Total revenues	<u>\$ 117,960</u>	<u>\$ 96,612</u>	<u>\$ (21,348)</u>	<u>\$ 80,020</u>
Expenditures:				
General government -				
Personnel	\$ 254,189	\$ 228,103	\$ 26,086	\$ 207,002
Insurance	11,416	2,079	9,337	1,705
Publication and recordation	12,500	10,171	2,329	6,712
Contractual services	27,350	24,473	2,877	16,682
Telephone and utilities	8,450	7,431	1,019	6,742
Rent	-	-	-	575
Materials and supplies	10,505	8,704	1,801	12,173
Maintenance	6,995	3,272	3,723	7,053
Postage and printing	12,250	5,713	6,537	17,365
Car rental	1,000	923	77	7,102
Travel and meetings	9,500	4,129	5,371	12,114
Professional fees	34,000	30,872	3,128	16,895
Other costs	14,610	5,679	8,931	6,290
Capital expenditure	-	-	-	16,797
Total expenditures	<u>\$ 402,765</u>	<u>\$ 331,549</u>	<u>\$ 71,216</u>	<u>\$ 335,207</u>

(continued)

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

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
Year Ended October 31, 1996
With Comparative Actual Amounts for Year Ended October 31, 1995

	1996		Variance - Favorable (Unfavorable)	1995 Actual
	Budget	Actual		
Excess (deficiency) of revenues over expenditures	\$ (284,805)	\$ (234,937)	\$ 49,868	\$ (255,187)
Other financing sources (uses):				
Transfers from other funds	\$ 221,751	\$ 221,392	\$ (359)	\$ 286,084
Transfers to other funds	<u>(108,621)</u>	<u>(18,471)</u>	<u>90,150</u>	<u>(39,953)</u>
Total other financing sources (uses)	\$ 113,130	\$ 202,921	\$ 89,791	\$ 246,131
Excess (deficiency) of revenues over expenditures and other uses	\$ (171,675)	\$ (32,016)	\$ 139,659	\$ (9,056)
Fund balance, beginning	<u>171,675</u>	<u>171,675</u>	<u>-</u>	<u>180,731</u>
Fund balance, ending	<u>\$ -0-</u>	<u>\$ 139,659</u>	<u>\$ 139,659</u>	<u>\$ 171,675</u>

See Notes to Financial Statements.

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

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended October 31, 1996

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
Revenues:			
Licenses and permits -			
Building permits	\$ 454,197	\$ 494,193	\$ 39,996
Electrical permits	136,481	142,074	5,593
Plumbing permits	150,089	153,938	3,849
Other licenses and permits	42,951	55,874	12,923
Charges for services -			
Registration fees	53,916	54,725	809
Other	28,049	34,062	6,013
Interest	32,418	49,471	17,053
Miscellaneous	<u>4,352</u>	<u>7,855</u>	<u>3,503</u>
Total revenues	<u>\$ 902,453</u>	<u>\$ 992,192</u>	<u>\$ 89,739</u>
Expenditures:			
Current -			
General government:			
Personnel cost	\$ 744,897	\$ 602,318	\$ 142,579
Insurance	69,230	40,364	28,866
Transportation	28,024	27,724	300
Administrative expenses	25,300	20,372	4,928
Rent	8,372	8,372	-
Postage and printing	11,630	6,814	4,816
Contractual services	19,970	12,319	7,651
Materials and supplies	11,444	9,267	2,177
Travel and meetings	7,000	2,855	4,145
Telephone	10,500	8,682	1,818
Radio maintenance	4,700	2,609	2,091
Uniforms	11,566	10,149	1,417
Capital expenditures	169,000	49,085	119,915
Other	<u>47,558</u>	<u>46,171</u>	<u>1,387</u>
Total expenditures	<u>\$1,169,191</u>	<u>\$ 847,101</u>	<u>\$ 322,090</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (266,738)</u>	<u>\$ 145,091</u>	<u>\$ 411,829</u>
Fund balance, beginning, as previously reported	\$ 266,738	\$ 757,644	\$ 490,906
Prior period adjustment	<u>-</u>	<u>59,997</u>	<u>59,997</u>
Fund balance, beginning, as adjusted	<u>\$ 266,738</u>	<u>\$ 817,641</u>	<u>\$ 550,903</u>
Fund balance, ending	<u>\$ -0-</u>	<u>\$ 962,732</u>	<u>\$ 962,732</u>
See Notes to Financial Statements.			

DEBT SERVICE FUNDS

CONSOLIDATED TAX BOND SINKING FUND - To accumulate monies for repayment of \$10,076,000 of Public Improvement Bonds. These bonds are composed of various issues with various maturity dates and interest rates and are financed by specially dedicated property tax levies.

1961 SALES TAX BONDS - To accumulate monies for repayment of \$85,745,000 of Public Street and Drainage Bonds. These bonds are composed of various issues with various maturity dates and interest rates and are financed by a dedication of proceeds of a 1% (1961) sales and use tax.

1986 SALES TAX BONDS - To accumulate monies for repayment of \$56,365,000 of Public Street and Drainage Bonds. These bonds are composed of various issues with various maturity dates and interest rates and are financed by a dedication of proceeds of a 1% (1985) sales and use tax.

PAVING AND SEWER ASSESSMENT BONDS - To accumulate monies for the repayment of \$578,438 of Sewer Certificates. These certificates are composed of various issues with various maturity dates and interest rates and are financed by assessments against property owners. The Paving Certificates were paid off in a prior fiscal year. The money remaining in this fund will be used to maintain the properties originally constructed with these assessments.

CONTINGENCIES SINKING FUND - To accumulate monies for repayment of several general obligation bond issues (original amounts totaling \$30,700,000) having various maturity dates and interest rates. Financing of the debt is from a property tax levy.

GOB JAIL REFUNDING BONDS - To accumulate monies for repayment of \$730,000 of Series 1994 Refunding Bonds dated January 4, 1995. Payments are due in various annual amounts through 2006, with interest accruing at 6.25%. Financing of this debt is from excess annual revenues.

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

COMBINING BALANCE SHEET
October 31, 1996

ASSETS	Consolidated Tax' Bond Sinking <u>Fund</u>	<u>1961</u> <u>Total</u>
Cash	\$ -	\$ 126,359
Due from consolidated cash account	235,721	-
Investments, at cost or amortized cost	-	11,377,621
Accrued interest receivable on investments	-	174,859
Assessments receivable:		
Current	-	-
Deferred	-	-
Delinquent	-	-
Due from other funds	-	56,087
Ad valorem taxes receivable	82,349	-
Less allowance for uncollectible taxes	<u>(82,349)</u>	<u>-</u>
Total assets	<u>\$ 235,721</u>	<u>\$11,734,926</u>
LIABILITIES AND FUND BALANCES		
Liabilities:		
Due to consolidated cash account	\$ -	\$ -
Accounts payable	20	-
Due to other funds	-	100,564
Deferred revenue	-	-
Total liabilities	<u>\$ 20</u>	<u>\$ 100,564</u>
Fund balances:		
Designated for debt retirement	\$ 235,701	\$11,634,362
Undesignated	-	-
Total fund balances	<u>\$ 235,701</u>	<u>\$11,634,362</u>
Total liabilities and fund balances	<u>\$ 235,721</u>	<u>\$11,734,926</u>

See Notes to Financial Statements.

<u>Sales Tax Bonds</u>		<u>1986 Sales Tax Bonds</u>			<u>Assessment Bonds</u>	
<u>Sinking Fund</u>	<u>Reserve Fund</u>	<u>Total</u>	<u>Sinking Fund</u>	<u>Reserve Fund</u>	<u>Paving</u>	<u>Sewer</u>
\$ 69,739	\$ 56,620	\$1,497,617	\$1,408,997	\$ 88,020	\$ -	\$ 371,450
-	-	-	-	-	459,404	2,149
3,300,000	8,077,621	5,955,867	1,100,000	4,855,867	-	-
-	174,859	41,536	-	41,536	-	-
-	-	-	-	-	-	60,402
-	-	-	-	-	-	209,948
-	-	-	-	-	-	10,136
56,087	-	21,275	21,262	13	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$3,425,826</u>	<u>\$8,309,100</u>	<u>\$7,515,695</u>	<u>\$2,530,259</u>	<u>\$4,985,436</u>	<u>\$ 459,404</u>	<u>\$ 654,085</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
67,610	32,954	68,734	44,605	24,129	-	-
-	-	-	-	-	-	209,948
<u>\$ 67,610</u>	<u>\$ 32,954</u>	<u>\$ 68,734</u>	<u>\$ 44,605</u>	<u>\$ 24,129</u>	<u>\$ -0-</u>	<u>\$ 209,948</u>
\$3,358,216	\$8,276,146	\$7,446,961	\$2,485,654	\$4,961,307	\$ -	\$ 322,047
-	-	-	-	-	459,404	122,090
<u>\$3,358,216</u>	<u>\$8,276,146</u>	<u>\$7,446,961</u>	<u>\$2,485,654</u>	<u>\$4,961,307</u>	<u>\$ 459,404</u>	<u>\$ 444,137</u>
<u>\$3,425,826</u>	<u>\$8,309,100</u>	<u>\$7,515,695</u>	<u>\$2,530,259</u>	<u>\$4,985,436</u>	<u>\$ 459,404</u>	<u>\$ 654,085</u>

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

COMBINING BALANCE SHEET (CONTINUED)
October 31, 1996

ASSETS	Contingencies Sinking <u>Fund</u>	GOB Jail Refunding <u>Bonds</u>	<u>Total</u>
Cash	\$ -	\$ -	\$ 1,994,826
Due from consolidated cash account	-	-	697,274
Investments, at cost or amortized cost	700,000	-	18,033,488
Accrued interest receivable on investments	31,425	-	247,820
Assessments receivable:			
Current	-	-	60,402
Deferred	-	-	209,948
Delinquent	-	-	10,136
Due from other funds	-	-	77,362
Ad valorem taxes receivable	-	-	82,349
Less allowance for uncollectible taxes	<u>-</u>	<u>-</u>	<u>(82,349)</u>
 Total assets	 <u>\$ 731,425</u>	 <u>\$ -0-</u>	 <u>\$21,331,256</u>
 LIABILITIES AND FUND BALANCES			
Liabilities:			
Due to consolidated cash account	\$ 83,962	\$ -	\$ 83,962
Accounts payable	-	-	20
Due to other funds	-	-	169,298
Deferred revenue	-	-	209,948
Total liabilities	<u>\$ 83,962</u>	<u>\$ -0-</u>	<u>\$ 463,228</u>
Fund balances:			
Designated for debt retirement	\$ 647,463	\$ -	\$20,286,534
Undesignated	-	-	581,494
Total fund balances	<u>\$ 647,463</u>	<u>\$ -0-</u>	<u>\$20,868,028</u>
 Total liabilities and fund balances	 <u>\$ 731,425</u>	 <u>\$ -0-</u>	 <u>\$21,331,256</u>

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

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
Year Ended October 31, 1996

	<u>Consolidated Tax Bond Sinking Fund</u>	<u>1996 Total</u>
Revenues:		
Taxes -		
Ad valorem	\$ 1,683,578	\$ -
Interest earned on investments	37,663	646,336
Miscellaneous -		
Special assessments	-	-
Interest and penalties on assessments	-	-
Total revenues	<u>\$ 1,721,241</u>	<u>\$ 646,336</u>
Expenditures:		
Current -		
General government -		
Charges for collection of taxes	\$ -	\$ -
Debt service -		
Bonds retired	978,000	3,705,000
Interest coupons paid	724,609	4,582,244
Paying agents' fees and administrative costs	<u>6,105</u>	<u>35,877</u>
Total expenditures	<u>\$ 1,708,714</u>	<u>\$ 8,323,121</u>
Excess (deficiency) of revenues over expenditures	<u>\$ 12,527</u>	<u>\$(7,676,785)</u>
Other financing sources (uses):		
Transfers from other funds	\$ -	\$ 8,255,494
Transfers to other funds	<u>-</u>	<u>(484,790)</u>
Total other financing sources (uses)	<u>\$ -0-</u>	<u>\$ 7,770,704</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ 12,527	\$ 93,919
Fund balances, beginning	<u>223,174</u>	<u>11,540,443</u>
Fund balances, ending	<u>\$ 235,701</u>	<u>\$11,634,362</u>

See Notes to Financial Statements.

* Ten Month Period.

<u>Sales Tax Bonds</u>		<u>1986 Sales Tax Bonds</u>			<u>Assessment Bonds</u>	
<u>Sinking Fund</u>	<u>Reserve Fund</u>	<u>Total</u>	<u>Sinking Fund</u>	<u>Reserve Fund</u>	<u>Paving</u>	<u>Sewer</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
172,644	473,692	384,068	99,127	284,941	25,540	20,258
-	-	-	-	-	-	96,007
-	-	-	-	-	-	31,370
<u>\$ 172,644</u>	<u>\$ 473,692</u>	<u>\$ 384,068</u>	<u>\$ 99,127</u>	<u>\$ 284,941</u>	<u>\$ 25,540</u>	<u>\$ 147,635</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3,705,000	-	2,000,000	2,000,000	-	-	117,406
4,582,244	-	2,863,202	2,863,202	-	-	36,835
35,877	-	28,699	28,699	-	-	5,458
<u>\$ 8,323,121</u>	<u>\$ -0-</u>	<u>\$ 4,891,901</u>	<u>\$ 4,891,901</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 159,699</u>
<u>\$(8,150,477)</u>	<u>\$ 473,692</u>	<u>\$(4,507,833)</u>	<u>\$(4,792,774)</u>	<u>\$ 284,941</u>	<u>\$ 25,540</u>	<u>\$(12,064)</u>
\$ 8,255,494	\$ -	\$ 4,883,520	\$ 4,883,520	\$ -	\$ -	\$ -
-	(484,790)	(284,941)	-	(284,941)	-	-
<u>\$ 8,255,494</u>	<u>\$ (484,790)</u>	<u>\$ 4,598,579</u>	<u>\$ 4,883,520</u>	<u>\$ (284,941)</u>	<u>\$ -0-</u>	<u>\$ -0-</u>
\$ 105,017	\$ (11,098)	\$ 90,746	\$ 90,746	\$ -0-	\$ 25,540	\$ (12,064)
<u>3,253,199</u>	<u>8,287,244</u>	<u>7,356,215</u>	<u>2,394,908</u>	<u>4,961,307</u>	<u>433,864</u>	<u>456,201</u>
<u>\$ 3,358,216</u>	<u>\$ 8,276,146</u>	<u>\$ 7,446,961</u>	<u>\$ 2,485,654</u>	<u>\$ 4,961,307</u>	<u>\$ 459,404</u>	<u>\$ 444,137</u>

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

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES (CONTINUED)
Year Ended October 31, 1996

	Contingencies Sinking <u>Fund *</u>	GOB Jail Refunding <u>Bonds *</u>	<u>Total</u>
Revenues:			
Taxes -			
Ad valorem	\$ 1,493,418	\$ -	\$ 3,176,996
Interest earned on investments	39,596	-	1,153,461
Miscellaneous -			
Special assessments	-	-	96,007
Interest and penalties on assessments	-	-	31,370
Total revenues	<u>\$ 1,533,014</u>	<u>\$ -0-</u>	<u>\$ 4,457,834</u>
Expenditures:			
Current -			
General government -			
Charges for collection of taxes	\$ 53,467	\$ -	\$ 53,467
Debt service -			
Bonds retired	1,615,000	45,000	8,460,406
Interest coupons paid	641,557	21,437	8,869,884
Paying agents' fees and administrative costs	<u>2,738</u>	<u>352</u>	<u>79,229</u>
Total expenditures	<u>\$ 2,312,762</u>	<u>\$ 66,789</u>	<u>\$ 17,462,986</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (779,748)</u>	<u>\$ (66,789)</u>	<u>\$ (13,005,152)</u>
Other financing sources (uses):			
Transfers from other funds	\$ 300,000	\$ 66,789	\$ 13,505,803
Transfers to other funds	-	-	(769,731)
Total other financing sources (uses)	<u>\$ 300,000</u>	<u>\$ 66,789</u>	<u>\$ 12,736,072</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>\$ (479,748)</u>	<u>\$ -0-</u>	<u>\$ (269,080)</u>
Fund balances, beginning	<u>1,127,211</u>	<u>-</u>	<u>21,137,108</u>
Fund balances, ending	<u>\$ 647,463</u>	<u>\$ -0-</u>	<u>\$ 20,868,028</u>

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

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended October 31, 1996
With Comparative Actual Amounts for Year Ended October 31, 1995

	<u>1996</u>		Variance -	
	<u>Budget</u>	<u>Actual</u>	Favorable	1995
			(Unfavorable)	<u>Actual</u>
Revenues:				
Taxes -				
Ad valorem	\$1,674,750	\$1,683,578	\$ 8,828	\$1,668,821
Interest earned on investments	<u>40,000</u>	<u>37,663</u>	<u>(2,337)</u>	<u>36,080</u>
Total revenues	<u>\$1,714,750</u>	<u>\$1,721,241</u>	<u>\$ 6,491</u>	<u>\$1,704,901</u>
Expenditures:				
Debt service -				
Bonds retired	\$ 978,000	\$ 978,000	\$ -	\$ 926,000
Interest coupons paid	724,609	724,609	-	782,847
Paying agents' fees	<u>15,000</u>	<u>6,105</u>	<u>8,895</u>	<u>8,844</u>
Total expenditures	<u>\$1,717,609</u>	<u>\$1,708,714</u>	<u>\$ 8,895</u>	<u>\$1,717,691</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (2,859)</u>	\$ 12,527	<u>\$ 15,386</u>	\$ (12,790)
Fund balance, beginning		<u>223,174</u>		<u>235,964</u>
Fund balance, ending		<u>\$ 235,701</u>		<u>\$ 223,174</u>

See Notes to Financial Statements.

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

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended October 31, 1996
With Comparative Actual Amounts for Year Ended October 31, 1995

	<u>1996</u>		Variance -	
	<u>Budget</u>	<u>Actual</u>	Favorable	1995
			(Unfavorable)	<u>Actual</u>
Revenues:				
Interest earned on investments	\$ 175,000	\$ 172,644	\$ (2,356)	\$ 179,529
Miscellaneous	-	-	-	7
Total revenues	<u>\$ 175,000</u>	<u>\$ 172,644</u>	<u>\$ (2,356)</u>	<u>\$ 179,536</u>
Expenditures:				
Debt service -				
Bonds retired	\$ 3,705,000	\$ 3,705,000	\$ -	\$ 3,510,000
Interest coupons paid	4,582,244	4,582,244	-	4,800,404
Paying agents' fees and administrative costs	<u>42,000</u>	<u>35,877</u>	<u>6,123</u>	<u>38,998</u>
Total expenditures	<u>\$ 8,329,244</u>	<u>\$ 8,323,121</u>	<u>\$ 6,123</u>	<u>\$ 8,349,402</u>
Deficiency of revenues over expenditures	<u>\$ (8,154,244)</u>	<u>\$ (8,150,477)</u>	<u>\$ 3,767</u>	<u>\$ (8,169,866)</u>
Other financing sources:				
Transfers from Sales Tax Trust Fund	\$ 7,939,262	\$ 7,520,201	\$ (419,061)	\$ 7,420,266
Transfers from Sales Tax Bond Construction Fund	<u>320,000</u>	<u>735,293</u>	<u>415,293</u>	<u>841,863</u>
Total other financing sources	<u>\$ 8,259,262</u>	<u>\$ 8,255,494</u>	<u>\$ (3,768)</u>	<u>\$ 8,262,129</u>
Excess of revenues and other sources over expenditures	<u>\$ 105,018</u>	\$ 105,017	<u>\$ (1)</u>	\$ 92,263
Fund balance, beginning		<u>3,253,199</u>		<u>3,160,936</u>
Fund balance, ending		<u>\$ 3,358,216</u>		<u>\$ 3,253,199</u>

See Notes to Financial Statements.

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

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended October 31, 1996
With Comparative Actual Amounts for Year Ended October 31, 1995

	<u>1996</u>		Variance - Favorable (Unfavorable)	<u>1995 Actual</u>
	<u>Budget</u>	<u>Actual</u>		
Revenues:				
Interest earned on investments	\$ 400,000	\$ 473,692	\$ 73,692	\$ 465,665
Other financing uses:				
Transfers to Sales Tax Capital Improvements Fund	-	(11,097)	(11,097)	(23,160)
Transfers to Sales Tax Trust Fund	<u>(400,000)</u>	<u>(473,693)</u>	<u>(73,693)</u>	<u>(465,665)</u>
Excess (deficiency) of revenues over expenditures and other uses	<u>\$ -0-</u>	\$ (11,098)	<u>\$ (11,098)</u>	\$ (23,160)
Fund balance, beginning		<u>8,287,244</u>		<u>8,310,404</u>
Fund balance, ending		<u>\$8,276,146</u>		<u>\$8,287,244</u>

See Notes to Financial Statements.

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

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended October 31, 1996
With Comparative Actual Amounts for Year Ended October 31, 1995

	<u>1996</u>		Variance -	
	<u>Budget</u>	<u>Actual</u>	Favorable	1995
			(Unfavorable)	<u>Actual</u>
Revenues:				
Interest earned on investments	\$ 100,000	\$ 99,127	\$ (873)	\$ 106,500
Expenditures:				
Debt service -				
Bonds retired	\$ 2,000,000	\$ 2,000,000	\$ -	\$ 1,815,000
Interest coupons paid	2,863,202	2,863,202	-	2,863,725
Paying agents' fees and administrative costs	<u>10,000</u>	<u>28,699</u>	<u>(18,699)</u>	<u>24,874</u>
Total expenditures	<u>\$ 4,873,202</u>	<u>\$ 4,891,901</u>	<u>\$ (18,699)</u>	<u>\$ 4,703,599</u>
Deficiency of revenues over expenditures	<u>\$ (4,773,202)</u>	<u>\$ (4,792,774)</u>	<u>\$ (19,572)</u>	<u>\$ (4,597,099)</u>
Other financing sources:				
Transfers from Sales Tax Trust Fund	\$ 4,503,948	\$ 4,458,552	\$ (45,396)	\$ 4,178,531
Transfers from Sales Tax Bond Construction Funds	<u>360,000</u>	<u>424,968</u>	<u>64,968</u>	<u>469,114</u>
Total other financing sources	<u>\$ 4,863,948</u>	<u>\$ 4,883,520</u>	<u>\$ 19,572</u>	<u>\$ 4,647,645</u>
Excess (deficiency) of revenues and other sources over expenditures	<u>\$ 90,746</u>	\$ 90,746	<u>\$ -0-</u>	\$ 50,546
Fund balance, beginning		<u>2,394,908</u>		<u>2,344,362</u>
Fund balance, ending		<u>\$ 2,485,654</u>		<u>\$ 2,394,908</u>

See Notes to Financial Statements.

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

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended October 31, 1996
With Comparative Actual Amounts for Year Ended October 31, 1995

	<u>1996</u>		Variance -	
	<u>Budget</u>	<u>Actual</u>	Favorable	1995
			(Unfavorable)	<u>Actual</u>
Revenues:				
Interest earned on investments	\$ 225,000	\$ 284,941	\$ 59,941	\$ 273,438
Other financing sources (uses):				
Transfers from Sales Tax Bond Construction Fund	\$ -	\$ -	\$ -	\$ 299,877
Transfers to Sales Tax Capital Improvements Fund	-	-	-	(17,295)
Transfers to 1985 Sales Tax Trust Fund	<u>(225,000)</u>	<u>(284,941)</u>	<u>(59,941)</u>	<u>(273,438)</u>
Total other financing sources (uses)	\$ (225,000)	\$ (284,941)	\$ (59,941)	\$ 9,144
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>\$ -0-</u>	\$ -0-	<u>\$ -0-</u>	\$ 282,582
Fund balance, beginning		<u>4,961,307</u>		<u>4,678,725</u>
Fund balance, ending		<u>\$4,961,307</u>		<u>\$4,961,307</u>

See Notes to Financial Statements.

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

STATEMENTS OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
Years Ended October 31, 1996 and 1995

	<u>1996</u>	<u>1995</u>
Revenues:		
Interest earned on investments	\$ 25,540	\$ 24,299
Fund balance, beginning	<u>433,864</u>	<u>409,565</u>
Fund balance, ending	<u>\$ 459,404</u>	<u>\$ 433,864</u>

See Notes to Financial Statements.

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

STATEMENTS OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
Years Ended October 31, 1996 and 1995

	<u>1996</u>	<u>1995</u>
Revenues:		
Interest earned on investments	\$ 20,258	\$ 21,425
Miscellaneous -		
Special assessments	96,007	106,004
Interest and penalties on assessments	<u>31,370</u>	<u>41,113</u>
Total revenues	<u>\$ 147,635</u>	<u>\$ 168,542</u>
Expenditures:		
Debt service -		
Bonds retired	\$ 117,406	\$ 117,405
Interest coupons paid	36,835	45,071
Paying agents' fees and administrative costs	<u>5,458</u>	<u>7,058</u>
Total expenditures	<u>\$ 159,699</u>	<u>\$ 169,534</u>
Deficiency of revenues over expenditures	\$ (12,064)	\$ (992)
Fund balance, beginning	<u>456,201</u>	<u>457,193</u>
Fund balance, ending	<u>\$ 444,137</u>	<u>\$ 456,201</u>

See Notes to Financial Statements.

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

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Ten Month Period Ended October 31, 1996
With Comparative Actual Amounts for Year Ended December 31, 1995

	1996		Variance - Favorable (Unfavorable)	1995 Actual
	Budget	Actual		
Revenues:				
Taxes - ad valorem	\$1,467,209	\$1,493,418	\$ 26,209	\$ 1,415,016
Interest earned on investments	<u>30,000</u>	<u>39,596</u>	<u>9,596</u>	<u>99,282</u>
Total revenues	<u>\$1,497,209</u>	<u>\$1,533,014</u>	<u>\$ 35,805</u>	<u>\$ 1,514,298</u>
Expenditures:				
Current -				
General government- Charges for collection of taxes	\$ 53,574	\$ 53,467	\$ 107	\$ 51,000
Debt service-				
Bonds retired	1,615,000	1,615,000	-	1,725,000
Interest coupons paid	641,559	641,557	2	742,750
Paying agent fees	<u>4,650</u>	<u>2,738</u>	<u>1,912</u>	<u>3,231</u>
Total expenditures	<u>\$2,314,783</u>	<u>\$2,312,762</u>	<u>\$ 2,021</u>	<u>\$ 2,521,981</u>
Deficiency of revenues over expenditures	\$ (817,574)	\$ (779,748)	\$ 37,826	\$ (1,007,683)
Other financing sources:				
Transfers from other funds	<u>300,000</u>	<u>300,000</u>	<u>-</u>	<u>248,418</u>
Excess (deficiency) of revenues and other sources over expenditures	<u>\$ (517,574)</u>	\$ (479,748)	<u>\$ 37,826</u>	\$ (759,265)
Fund balance, beginning		<u>1,127,211</u>		<u>1,886,476</u>
Fund balance, ending		<u>\$ 647,463</u>		<u>\$ 1,127,211</u>

See Notes to Financial Statements.

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

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Ten Month Period Ended October 31, 1996
With Comparative Actual Amounts for Year Ended December 31, 1995

	<u>1996</u>		Variance -	
	<u>Budget</u>	<u>Actual</u>	Favorable	1995
			(Unfavorable)	<u>Actual</u>
Expenditures:				
Current -				
General government:				
Bond issue costs	\$ -	\$ -	\$ -	\$ 13,064
Debt service -				
Bonds retired	45,000	45,000	-	44,000
Interest coupons paid	41,469	21,437	20,032	41,842
Paying agent fees	<u>1,150</u>	<u>352</u>	<u>798</u>	<u>817</u>
Total expenditures	\$ 87,619	\$ 66,789	\$ 20,830	\$ 99,723
Other financing sources:				
Transfers from other funds	<u>87,619</u>	<u>66,789</u>	<u>(20,830)</u>	<u>99,723</u>
Excess of other financing sources over expenditures	<u>\$ -0-</u>	\$ -0-	<u>\$ -0-</u>	\$ -0-
Fund balance, beginning		<u>-</u>		<u>-</u>
Fund balance, ending		<u>\$ -0-</u>		<u>\$ -0-</u>

See Notes to Financial Statements.

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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.

DOWNTOWN DEVELOPMENT AUTHORITY FUND - To account for costs associated with capital improvements in the downtown area financed through the Sales Tax Capital Improvements Fund.

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

LCDBG - WATER PROJECT FUND - To account for the installation of water lines financed by a federal grant.

LCDBG - SEWER PROJECT FUND - To account for the installation of sewer lines financed by a federal grant and a match from the Parish's General Fund.

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

COMBINING BALANCE SHEET
October 31, 1996

ASSETS	Sales Tax Capital Improvements	Downtown Development Authority
Cash	\$ 100	\$ -
Due from consolidated cash account	32,703,363	8,038
Due from other funds	2,848,467	-
Due from other governmental agencies (grant funds receivable)	<u>37,918</u>	<u>-</u>
Total assets	<u>\$ 35,589,848</u>	<u>\$ 8,038</u>
 LIABILITIES AND FUND BALANCES		
Liabilities:		
Due to consolidated cash account	\$ -	\$ -
Accounts payable	1,156,593	-
Other payables	25,698	-
Retainage payable	564,949	-
Refundable arbitrage	88,576	-
Due to other funds	<u>33,076</u>	<u>-</u>
Total liabilities	<u>\$ 1,868,892</u>	<u>\$ -0-</u>
Fund balances:		
Reserved for encumbrances	\$ 3,039,018	\$ 3,790
Unreserved -		
Designated for subsequent year's expenditures	2,600,000	-
Designated for capital expenditures	26,789,959	1,540
Undesignated (deficit)	<u>1,291,979</u>	<u>2,708</u>
Total fund balances	<u>\$ 33,720,956</u>	<u>\$ 8,038</u>
Total liabilities and fund balances	<u>\$ 35,589,848</u>	<u>\$ 8,038</u>

See Notes to Financial Statements.

Bond Construction Funds

1979 Sales Tax	1982 General Obligation	1985 Sales Tax	1989 Sales Tax	1990 Sales Tax	1993 Sales Tax	1995 Sales Tax
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	102,840	374,714	1,898,649	1,776,678	11,525,373	184,011
19,369	-	-	-	-	13,707	-
<u>341,596</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 360,965</u>	<u>\$ 102,840</u>	<u>\$ 374,714</u>	<u>\$ 1,898,649</u>	<u>\$ 1,776,678</u>	<u>\$ 11,539,080</u>	<u>\$ 184,011</u>
\$ 360,965	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	11,911	628,347	248,084	-
-	-	-	-	-	-	-
-	-	-	3,204	126,334	117,884	177,282
-	-	-	-	-	-	-
-	-	<u>1,736</u>	<u>9,188</u>	<u>9,397</u>	<u>56,087</u>	<u>877</u>
<u>\$ 360,965</u>	<u>\$ -0-</u>	<u>\$ 1,736</u>	<u>\$ 24,303</u>	<u>\$ 764,078</u>	<u>\$ 422,055</u>	<u>\$ 178,159</u>
\$ -	\$ -	\$ -	\$ 329,749	\$ 113,108	\$ 1,103,295	\$ -
-	-	-	-	-	-	-
-	86,368	364,133	1,544,597	1,578,932	9,968,952	-
-	<u>16,472</u>	<u>8,735</u>	<u>-</u>	<u>(679,440)</u>	<u>44,778</u>	<u>5,852</u>
<u>\$ -0-</u>	<u>\$ 102,840</u>	<u>\$ 372,918</u>	<u>\$ 1,874,346</u>	<u>\$ 1,012,600</u>	<u>\$ 11,117,025</u>	<u>\$ 5,852</u>
<u>\$ 360,965</u>	<u>\$ 102,840</u>	<u>\$ 374,714</u>	<u>\$ 1,898,649</u>	<u>\$ 1,776,678</u>	<u>\$ 11,539,080</u>	<u>\$ 184,011</u>

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

COMBINING BALANCE SHEET (CONTINUED)
October 31, 1996

ASSETS	LCDBG - Water Project Fund	LCDBG - Sewer Project Fund	Total
Cash	\$ -	\$ -	\$ 100
Due from consolidated cash account	-	-	48,573,666
Due from other funds	-	16,028	2,897,571
Due from other governmental agencies (grant funds receivable)	<u>213,764</u>	<u>93,064</u>	<u>686,342</u>
Total assets	<u>\$ 213,764</u>	<u>\$ 109,092</u>	<u>\$52,157,679</u>
 LIABILITIES AND FUND BALANCES			
Liabilities:			
Due to consolidated cash account	\$ -	\$ -	\$ 360,965
Accounts payable	175,750	80,720	2,301,405
Other payables	-	-	25,698
Retainage payable	36,434	26,814	1,052,901
Refundable arbitrage	-	-	88,576
Due to other funds	<u>1,580</u>	<u>1,558</u>	<u>113,559</u>
Total liabilities	<u>\$ 213,764</u>	<u>\$ 109,092</u>	<u>\$ 3,943,104</u>
 Fund balances:			
Reserved for encumbrances	\$ -	\$ -	\$ 4,588,960
Unreserved -			
Designated for subsequent year's expenditures	-	-	2,600,000
Designated for capital expenditures	-	-	40,334,481
Undesignated (deficit)	<u>-</u>	<u>-</u>	<u>691,134</u>
Total fund balances	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$48,214,575</u>
Total liabilities and fund balances	<u>\$ 213,764</u>	<u>\$ 109,092</u>	<u>\$52,157,679</u>

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

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
Year Ended October 31, 1996

	<u>Sales Tax Capital Improvements</u>	<u>Downtown Development Authority</u>
Revenues:		
Intergovernmental	\$ 46,075	\$ -
Interest	1,682,873	795
Miscellaneous	<u>27,376</u>	<u>-</u>
Total revenues	<u>\$ 1,756,324</u>	<u>\$ 795</u>
Expenditures:		
Current -		
General government	\$ 1,210,962	\$ -
Public safety	3,460,398	-
Public transportation	35,354	-
Streets and drainage	3,459,161	-
Health and welfare	8,381	-
Economic development and assistance	-	6,791
Urban redevelopment and housing	36,911	-
Culture and recreation	3,262,459	-
Capital projects	5,981,690	-
Debt service	<u>95,706</u>	<u>-</u>
Total expenditures	<u>\$ 17,551,022</u>	<u>\$ 6,791</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (15,794,698)</u>	<u>\$ (5,996)</u>
Other financing sources (uses):		
Sale of fixed assets	\$ 40,575	\$ -
Transfers from other funds	21,776,547	-
Transfers to other funds	(19,369)	-
Transfers to component units	<u>(315,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>\$ 21,482,753</u>	<u>\$ -0-</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>\$ 5,688,055</u>	<u>\$ (5,996)</u>
Fund balances (deficits), beginning	<u>28,032,901</u>	<u>14,034</u>
Fund balances, ending	<u>\$ 33,720,956</u>	<u>\$ 8,038</u>

See Notes to Financial Statements.

* Ten Month Period.

Bond Construction Funds

1979 Sales Tax	1982 General Obligation	1985 Sales Tax	1989 Sales Tax	1990 Sales Tax	1993 Sales Tax	1995 Sales Tax
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	5,633	20,831	114,027	201,199	735,293	88,911
-	-	-	-	1,215	1,231	6,395
<u>\$ -0-</u>	<u>\$ 5,633</u>	<u>\$ 20,831</u>	<u>\$ 114,027</u>	<u>\$ 202,414</u>	<u>\$ 736,524</u>	<u>\$ 95,306</u>
\$ 16,630	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 41,960
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	7,690	153,185	3,001,212	2,870,913	3,372,795
-	-	-	-	-	-	-
<u>\$ 16,630</u>	<u>\$ -0-</u>	<u>\$ 7,690</u>	<u>\$ 153,185</u>	<u>\$ 3,001,212</u>	<u>\$ 2,870,913</u>	<u>\$ 3,414,755</u>
\$ (16,630)	\$ 5,633	\$ 13,141	\$ (39,158)	\$ (2,798,798)	\$ (2,134,389)	\$ (3,319,449)
\$ -	\$ -	\$ 2,698	\$ -	\$ -	\$ -	\$ -
19,369	-	-	-	-	-	-
-	-	(20,831)	(114,027)	(201,199)	(735,293)	(88,911)
-	-	-	-	-	-	-
<u>\$ 19,369</u>	<u>\$ -0-</u>	<u>\$ (18,133)</u>	<u>\$ (114,027)</u>	<u>\$ (201,199)</u>	<u>\$ (735,293)</u>	<u>\$ (88,911)</u>
\$ 2,739	\$ 5,633	\$ (4,992)	\$ (153,185)	\$ (2,999,997)	\$ (2,869,682)	\$ (3,408,360)
(2,739)	97,207	377,910	2,027,531	4,012,597	13,986,707	3,414,212
<u>\$ -0-</u>	<u>\$ 102,840</u>	<u>\$ 372,918</u>	<u>\$ 1,874,346</u>	<u>\$ 1,012,600</u>	<u>\$ 11,117,025</u>	<u>\$ 5,852</u>

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

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES (CONTINUED)
Year Ended October 31, 1996

	LCDBG - Water Project Fund *	LCDBG - Sewer Project Fund *	<u>Total</u>
Revenues:			
Intergovernmental	\$ 362,803	\$ 329,466	\$ 738,344
Interest	-	-	2,849,562
Miscellaneous	-	-	<u>36,217</u>
Total revenues	<u>\$ 362,803</u>	<u>\$ 329,466</u>	<u>\$ 3,624,123</u>
Expenditures:			
Current -			
General government	\$ 2,320	\$ 5,086	\$ 1,276,958
Public safety	-	-	3,460,398
Public transportation	-	-	35,354
Streets and drainage	-	-	3,459,161
Health and welfare	-	-	8,381
Economic development and assistance	-	-	6,791
Urban redevelopment and housing	-	-	36,911
Culture and recreation	-	-	3,262,459
Capital projects	360,483	377,055	16,125,023
Debt service	-	-	<u>95,706</u>
Total expenditures	<u>\$ 362,803</u>	<u>\$ 382,141</u>	<u>\$ 27,767,142</u>
Excess (deficiency) of revenues over expenditures	<u>\$ -0-</u>	<u>\$ (52,675)</u>	<u>\$ (24,143,019)</u>
Other financing sources (uses):			
Sale of fixed assets	\$ -	\$ -	\$ 43,273
Transfers from other funds	-	52,675	21,848,591
Transfers to other funds	-	-	(1,179,630)
Transfers to component units	-	-	<u>(315,000)</u>
Total other financing sources (uses)	<u>\$ -0-</u>	<u>\$ 52,675</u>	<u>\$ 20,397,234</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ (3,745,785)</u>
Fund balances (deficits), beginning	<u>-</u>	<u>-</u>	<u>51,960,360</u>
Fund balances, ending	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 48,214,575</u>

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

STATEMENTS OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
Years Ended October 31, 1996 and 1995

	1996	1995
Revenues:		
Intergovernmental -		
Federal grant	\$ 31,565	\$ 81,211
Local government	14,510	105,453
Interest	1,682,873	1,403,473
Miscellaneous	<u>27,376</u>	<u>61,027</u>
Total revenues	<u>\$ 1,756,324</u>	<u>\$ 1,651,164</u>
Expenditures:		
Current -		
General government	\$ 1,210,962	\$ 2,742,475
Public safety	3,460,398	2,105,150
Public transportation	35,354	247,840
Streets and drainage	3,459,161	2,576,957
Health and welfare	8,381	1,738
Urban redevelopment and housing	36,911	33,263
Culture and recreation	3,262,459	2,674,751
Capital projects	5,981,690	5,108,579
Debt service	<u>95,706</u>	<u>95,706</u>
Total expenditures	<u>\$ 17,551,022</u>	<u>\$ 15,586,459</u>
Deficiency of revenues over expenditures	<u>\$ (15,794,698)</u>	<u>\$ (13,935,295)</u>
Other financing sources (uses):		
Sale of machinery and equipment	\$ 40,575	\$ 18,808
Transfers from other funds	21,776,547	18,754,209
Transfers to other funds	(19,369)	(953,487)
Transfers to component units	<u>(315,000)</u>	<u>(382,435)</u>
Total other financing sources (uses)	<u>\$ 21,482,753</u>	<u>\$ 17,437,095</u>
Excess of revenues and other sources over expenditures and other uses	\$ 5,688,055	\$ 3,501,800
Fund balance, beginning	<u>28,032,901</u>	<u>24,531,101</u>
Fund balance, ending	<u>\$ 33,720,956</u>	<u>\$ 28,032,901</u>

See Notes to Financial Statements.

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

STATUS OF APPROPRIATIONS
Year Ended October 31, 1996

	Budget
City-Parish Council	\$ 250,980
Mayor/President	1,000
City Court	2,438,086
Chief Administrative Officer	33,657
Department of Administration	516,993
Police Department	8,942,271
Fire Department	2,559,697
Department of Public Works	25,758,682
Department of Recreation and Parks	5,548,497
Department of Community Development	3,807,782
Civil Service	9,754
Zoning and Development Management	2,995
Other appropriations:	
Internal appropriations (transfers to other funds)	2,739
Transfers to component units (Cajundome)	315,000
External appropriations	229,601
Other (administrative fees)	505,694
Totals	\$50,923,428

<u>Expenditures</u> <u>Current Year</u>	<u>Obligated Funds</u>		<u>Variance -</u> <u>Favorable</u> <u>(Unfavorable)</u>
	<u>Encumbrances</u>	<u>Total</u>	
\$ 31,401	\$ -	\$ 31,401	\$ 219,579
1,000	-	1,000	-
105,295	-	105,295	2,332,791
26,138	3,185	29,323	4,334
309,613	2,267	311,880	205,113
1,197,117	72,428	1,269,545	7,672,726
1,537,428	648,326	2,185,754	373,943
10,459,364	1,279,843	11,739,207	14,019,475
2,129,952	773,459	2,903,411	2,645,086
1,177,799	107,398	1,285,197	2,522,585
9,680	-	9,680	74
2,434	495	2,929	66
19,369	-	19,369	(16,630)
315,000	-	315,000	-
58,292	151,617	209,909	19,692
<u>505,509</u>	<u>-</u>	<u>505,509</u>	<u>185</u>
<u>\$17,885,391</u>	<u>\$ 3,039,018</u>	<u>\$20,924,409</u>	<u>\$29,999,019</u>

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

SUMMARY OF EXPENDITURES
Year Ended October 31, 1996

	Total	Land
City-Parish Council	\$ 31,401	\$ -
Mayor/President	1,000	-
City Court	105,295	-
Chief Administrative Officer	26,138	-
Department of Administration	309,613	-
Police Department	1,197,117	-
Fire Department	1,537,428	-
Department of Public Works	10,459,364	-
Department of Recreation and Parks	2,129,952	-
Department of Community Development	1,177,799	-
Civil Service	9,680	-
Zoning and Development Management	2,434	-
External Appropriations	58,292	-
Other (administrative fees)	505,509	-
	\$17,551,022	\$ 337,032

* Items not considered to be of lasting capital benefit.

<u>Buildings</u>	<u>Streets</u>	<u>Improvements Other Than Buildings</u>		<u>Equipment</u>	
		<u>Drainage</u>	<u>Vehicles</u>	<u>Other</u>	<u>Other*</u>
\$ -	\$ -	\$ -	\$ -	\$ 31,401	\$ -
-	-	-	-	1,000	-
101,888	-	-	-	3,407	-
-	-	-	14,291	11,847	-
-	-	-	14,178	196,298	99,137
184,326	-	-	833,228	176,046	3,517
532,047	-	-	101,261	830,846	73,274
968,948	3,852,791	2,992,616	517,084	1,083,716	1,044,209
106,441	141,954	27,659	56,934	471,640	1,325,324
539,107	-	-	51,998	161,661	88,001
-	-	-	-	9,680	-
-	-	-	-	2,434	-
-	-	-	-	-	58,292
-	-	-	-	-	<u>505,509</u>
<u>\$2,432,757</u>	<u>\$3,994,745</u>	<u>\$3,020,275</u>	<u>\$1,588,974</u>	<u>\$2,979,976</u>	<u>\$3,197,263</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
CAPITAL PROJECTS FUNDS
DOWNTOWN DEVELOPMENT AUTHORITY FUND

STATEMENTS OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
Years Ended October 31, 1996 and 1995

	<u>1996</u>	<u>1995</u>
Revenues:		
Interest	\$ <u>795</u>	\$ <u>899</u>
Expenditures:		
Current -		
Economic development and assistance	\$ 6,791	\$ 477
Capital projects	<u>-</u>	<u>1,012</u>
Total expenditures	<u>\$ 6,791</u>	<u>\$ 1,489</u>
Deficiency of revenues over expenditures	\$ (5,996)	\$ (590)
Fund balance, beginning	<u>14,034</u>	<u>14,624</u>
Fund balance, ending	<u>\$ 8,038</u>	<u>\$ 14,034</u>

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
CAPITAL PROJECTS FUNDS
DOWNTOWN DEVELOPMENT AUTHORITY FUND

SCHEDULE OF EXPENDITURES COMPARED TO CAPITAL BUDGET (GAAP BASIS)
Year Ended October 31, 1996

	<u>Project</u> <u>Authorization</u>	<u>Expenditures</u>		<u>Balance of</u> <u>Incomplete</u> <u>Project</u>
		<u>Prior</u> <u>Years</u>	<u>Current</u> <u>Year</u>	
Downtown Development -				
Total authorization	\$ 569,085			
Less noncapital expenditures:				
Prior years	(26,616)			
Current year	<u>(6,791)</u>			
Available for capital project	<u>\$ 535,678</u>	<u>\$ 530,348</u>	<u>\$ -0-</u>	<u>\$ 5,330</u>

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
CAPITAL PROJECTS FUNDS
1979 SALES TAX BOND CONSTRUCTION FUND

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
Years Ended October 31, 1996 and 1995

	<u>1996</u>	<u>1995</u>
Expenditures:		
Capital projects	\$ -	\$ 26
General government	<u>16,630</u>	<u>-</u>
Deficiency of revenues over expenditures	\$ (16,630)	\$ (26)
Other financing sources:		
Transfers from other funds	<u>19,369</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over expenditures	\$ 2,739	\$ (26)
Accumulated deficit, beginning	<u>(2,739)</u>	<u>(2,713)</u>
Fund balance (accumulated deficit), ending	<u>\$ -0-</u>	<u>\$ (2,739)</u>

See Notes to Financial Statements.

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

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
Years Ended October 31, 1996 and 1995

	<u>1996</u>	<u>1995</u>
Revenues:		
Interest	\$ 5,633	\$ 5,450
Expenditures:		
Capital projects	<u>-</u>	<u>2,360</u>
Excess of revenues over expenditures	\$ 5,633	\$ 3,090
Fund balance, beginning	<u>97,207</u>	<u>94,117</u>
Fund balance, ending	<u>\$ 102,840</u>	<u>\$ 97,207</u>

See Notes to Financial Statements.

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

SCHEDULE OF EXPENDITURES COMPARED TO CAPITAL BUDGET (GAAP BASIS)
 Year Ended October 31, 1996

	Project Authorization	Expenditures		Balance of Incomplete Project
		Prior Years	Current Year	
Street project:				
Eraste Landry - Phase II	<u>\$ 133,550</u>	<u>\$ 47,182</u>	<u>\$ -0-</u>	<u>\$ 86,368</u>

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

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
Year Ended October 31, 1996
With Comparative Totals for Year Ended October 31, 1995

	<u>1996</u>			<u>1995</u>
	<u>Total</u>	<u>Streets</u>	<u>Drainage</u>	
Revenues:				
Interest	\$ 20,831	\$ 7,008	\$ 13,823	\$ 24,060
Miscellaneous -				
Other	-	-	-	16,306
Total revenues	<u>\$ 20,831</u>	<u>\$ 7,008</u>	<u>\$ 13,823</u>	<u>\$ 40,366</u>
Expenditures:				
Capital projects	<u>7,690</u>	<u>7,227</u>	<u>463</u>	<u>3,860</u>
Excess (deficiency) of revenues over expenditures	\$ 13,141	\$ (219)	\$ 13,360	\$ 36,506
Other financing sources (uses):				
Proceeds from sale of property	2,698	2,698	-	-
Transfers from other funds	-	-	-	72,047
Transfers to other funds	<u>(20,831)</u>	<u>(7,008)</u>	<u>(13,823)</u>	<u>(141,095)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ (4,992)	\$ (4,529)	\$ (463)	\$ (32,542)
Fund balance, beginning	<u>377,910</u>	<u>129,971</u>	<u>247,939</u>	<u>410,452</u>
Fund balance, ending	<u>\$ 372,918</u>	<u>\$ 125,442</u>	<u>\$ 247,476</u>	<u>\$ 377,910</u>

See Notes to Financial Statements.

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

SCHEDULE OF EXPENDITURES COMPARED TO CAPITAL BUDGET (GAAP BASIS)
Year Ended October 31, 1996

	Project Authorization	Expenditures		Balance of Incomplete Projects
		Prior Years	Current Year	
Street projects:				
Eraste Landry Road Phase II	\$ 576,991	\$ 420,913	\$ -	\$ 156,078
South College Road Phase I	638,492	250,982	302	387,208
Simcoe - Twelfth Street	132,700	125,835	6,865	-
Gilman - St. Antoine	88,872	62,147	7	26,718
Cameron - South Pierce	<u>35,806</u>	<u>23,870</u>	<u>53</u>	<u>11,883</u>
	\$1,472,861	\$ 883,747	\$ 7,227	\$ 581,887
Drainage projects:				
Edna Drive Coulee	<u>69,259</u>	<u>15,504</u>	<u>463</u>	<u>53,292</u>
	<u>\$1,542,120</u>	<u>\$ 899,251</u>	<u>\$ 7,690</u>	<u>\$ 635,179</u>
Amount to be funded by federal grants				<u>(271,046)</u>
Amount to be funded by Lafayette Consolidated Government				<u>\$ 364,133</u>

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

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
Year Ended October 31, 1996
With Comparative Totals for Year Ended October 31, 1995

	<u>1996</u>			
	<u>Total</u>	<u>Streets</u>	<u>Drainage</u>	<u>1995</u>
Revenues:				
Intergovernmental -				
Local government	\$ -	\$ -	\$ -	\$ 287,638
Interest	<u>114,027</u>	<u>48,843</u>	<u>65,184</u>	<u>110,881</u>
Total revenues	\$ 114,027	\$ 48,843	\$ 65,184	\$ 398,519
Expenditures:				
Capital projects	<u>153,185</u>	<u>140,343</u>	<u>12,842</u>	<u>26,320</u>
Excess (deficiency) of revenues over expenditures	\$ (39,158)	\$ (91,500)	\$ 52,342	\$ 372,199
Other financing uses:				
Transfers to other funds	<u>(114,027)</u>	<u>(48,843)</u>	<u>(65,184)</u>	<u>(142,255)</u>
Excess (deficiency) of revenues over expenditures and other uses	\$ (153,185)	\$ (140,343)	\$ (12,842)	\$ 229,944
Fund balance, beginning	<u>2,027,531</u>	<u>943,203</u>	<u>1,084,328</u>	<u>1,797,587</u>
Fund balance, ending	<u>\$ 1,874,346</u>	<u>\$ 802,860</u>	<u>\$ 1,071,486</u>	<u>\$ 2,027,531</u>

See Notes to Financial Statements.

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

SCHEDULE OF EXPENDITURES COMPARED TO CAPITAL BUDGET (GAAP BASIS)
Year Ended October 31, 1996

	Project Authorization	Expenditures		Balance of Incomplete Projects
		Prior Years	Current Year	
Street projects:				
Congress/Bertrand Improvements	\$ 441,184	\$ 260,741	\$ 66,450	\$ 113,993
Acadian Hills Lane	200,000	-	-	200,000
Bluebird Drive Extension	325,000	-	38,811	286,189
Dunreath/Cherry Traffic Improvements	110,000	-	35,004	74,996
Gloucester Street	150,000	-	67	149,933
Anne Street Extension	50,000	-	11	49,989
Jefferson Street Underpass	60,000	-	-	60,000
	<u>\$1,336,184</u>	<u>\$ 260,741</u>	<u>\$ 140,343</u>	<u>\$ 935,100</u>
Drainage projects:				
Coulee Ile des Cannes, Lateral 1	\$1,000,681	\$ 173,904	\$ 12,842	\$ 813,935
Ivanhoe Coulee No. I-B	731,940	606,629	-	125,311
	<u>\$1,732,621</u>	<u>\$ 780,533</u>	<u>\$ 12,842</u>	<u>\$ 939,246</u>
	<u>\$3,068,805</u>	<u>\$1,041,274</u>	<u>\$ 153,185</u>	<u>\$1,874,346</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, 1996
With Comparative Totals for Year Ended October 31, 1995

	<u>1996</u>			<u>1995</u>
	<u>Total</u>	<u>Streets</u>	<u>Drainage</u>	
Revenues:				
Intergovernmental -				
Local government	\$ -	\$ -	\$ -	\$ 16,000
Interest	201,199	-	201,199	296,433
Miscellaneous	<u>1,215</u>	<u>1,215</u>	<u>-</u>	<u>1,350</u>
Total revenues	\$ 202,414	\$ 1,215	\$ 201,199	\$ 313,783
Expenditures:				
Capital projects	<u>3,001,212</u>	<u>2,485,112</u>	<u>516,100</u>	<u>1,039,161</u>
Deficiency of revenues over expenditures	\$(2,798,798)	\$(2,483,897)	\$ (314,901)	\$ (725,378)
Other financing uses:				
Transfers to other funds	<u>(201,199)</u>	<u>-</u>	<u>(201,199)</u>	<u>(687,107)</u>
Deficiency of revenues over expenditures and other uses	\$(2,999,997)	\$(2,483,897)	\$ (516,100)	\$(1,412,485)
Fund balance, beginning	<u>4,012,597</u>	<u>2,167,194</u>	<u>1,845,403</u>	<u>5,425,082</u>
Fund balance (accumulated deficit), ending	<u>\$ 1,012,600</u>	<u>\$ (316,703)</u>	<u>\$ 1,329,303</u>	<u>\$ 4,012,597</u>

See Notes to Financial Statements.

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

SCHEDULE OF EXPENDITURES COMPARED TO CAPITAL BUDGET (GAAP BASIS)
Year Ended October 31, 1996

Project Authorization	Expenditures		Balance of Incomplete Projects	
	Prior Years	Current Year		
Street projects:				
Eraste Landry Road Phase II-A	\$ 545,281	\$ 17,381	\$ 14	\$ 527,886
Cajundome Boulevard Phase II-B	114,885	1,610	-	113,275
Streetscape Project	3,061,387	664,150	2,391,617	5,620
Eraste Landry Road Phase I	75,000	13,096	26,960	34,944
Dulles/Ambassador Caffery	81,500	-	3,521	77,979
Bell Down Drainage and Street Construction	<u>63,000</u>	<u>-</u>	<u>63,000</u>	<u>-</u>
	<u>\$ 3,941,053</u>	<u>\$ 696,237</u>	<u>\$ 2,485,112</u>	<u>\$ 759,704</u>
Drainage projects:				
Bertrand Drive Coulee Extension	\$ 1,867,282	\$ 1,864,163	\$ -	\$ 3,119
Caffery Parkway Outfall	530,935	530,933	-	2
Farrell Drive Drainage	211,669	117,627	85,183	8,859
Maryview Farm Road Drainage	97,551	11,686	9,160	76,705
Debaillon Coulee	562,959	205,498	229,856	127,605
Coulee Mine Branch/USL	959,691	959,690	-	1
Ivanhoe Coulee	901,000	591,564	61,636	247,800
Coulee Mine Improvements	115,159	61,765	-	53,394
Zilia Street Outfall	378,210	378,209	-	1
Oak Coulee	562,960	126,594	21,516	414,850
Genevieve/Alice/ Fountainbleu Drainage	<u>108,749</u>	<u>-</u>	<u>108,749</u>	<u>-</u>
	<u>\$ 6,296,165</u>	<u>\$ 4,847,729</u>	<u>\$ 516,100</u>	<u>\$ 932,336</u>
	<u>\$10,237,218</u>	<u>\$ 5,543,966</u>	<u>\$ 3,001,212</u>	<u>\$ 1,692,040</u>

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

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
Year Ended October 31, 1996
With Comparative Totals for Year Ended October 31, 1995

	<u>1996</u>				<u>1995</u>
	<u>Total</u>	<u>Streets</u>	<u>Drainage</u>	<u>Recreation</u>	
Revenues:					
Interest	\$ 735,293	\$ 235,018	\$ 496,486	\$ 3,789	\$ 841,863
Miscellaneous	<u>1,231</u>	<u>525</u>	<u>706</u>	<u>-</u>	<u>2,545</u>
Total revenues	\$ 736,524	\$ 235,543	\$ 497,192	\$ 3,789	\$ 844,408
Expenditures:					
Capital projects	<u>2,870,913</u>	<u>1,081,050</u>	<u>1,614,052</u>	<u>175,811</u>	<u>1,919,150</u>
Excess (deficiency) of revenues over expenditures	\$(2,134,389)	\$(845,507)	\$(1,116,860)	\$(172,022)	\$(1,074,742)
Other financing sources (uses):					
Transfers from other funds	-	-	-	-	1,185,456
Transfers to other funds	<u>(735,293)</u>	<u>(235,018)</u>	<u>(496,486)</u>	<u>(3,789)</u>	<u>(856,817)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$(2,869,682)	\$(1,080,525)	\$(1,613,346)	\$(175,811)	\$(746,103)
Fund balance, beginning	<u>13,986,707</u>	<u>4,633,802</u>	<u>9,119,800</u>	<u>233,105</u>	<u>14,732,810</u>
Fund balance, ending	<u>\$11,117,025</u>	<u>\$ 3,553,277</u>	<u>\$ 7,506,454</u>	<u>\$ 57,294</u>	<u>\$13,986,707</u>

See Notes to Financial Statements.

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

SCHEDULE OF EXPENDITURES COMPARED TO
CAPITAL BUDGET (GAAP BASIS)
Year Ended October 31, 1996

	Project Authorization	Expenditures		Balance of Incomplete Projects
		Prior Years	Current Year	
Street projects:				
Ambassador Caffery Parkway Lights/LA 339	\$ 183,000	\$ -	\$ -	\$ 183,000
Aster Drive Extension	329,744	283,481	46,262	1
Beau Pre/Pinhook Turn Lanes	105,609	28,081	77,527	1
Belle Fontaine Drive Extension	410,000	-	-	410,000
Dulles/Foreman Intersection	654,946	31,708	66,038	557,200
Devalcourt Drive Extension	656,000	4,916	136	650,948
Dulles/Bertrand/Billeaud	47,054	7,053	35,906	4,095
East Simcoe/12th Street Intersection	550,484	34,278	514,066	2,140
Hidden Acres/Jerry Street Crossing	342,752	342,688	62	2
Johnston Street Light (Caffery 733)	430,000	35,862	309,629	84,509
Louisiana Avenue Extension Phase II	500,000	107,513	31,400	361,087
North St. Antoine Street Extension	150,000	1,805	-	148,195
St. Antoine/Gilman Intersection	351,544	-	-	351,544
Surrey Street Phase II	172,521	-	-	172,521
Tidelands Drive Extension	139,160	-	24	139,136
Harwell Drive Safety Improvements	160,000	-	-	160,000
Jefferson Street Underpass	92,000	-	-	92,000
Bluebird Drive Extension	167,500	-	-	167,500
Dulles/Ambassador Caffery Turn Lanes	29,373	-	-	29,373
	<u>\$ 5,471,687</u>	<u>\$ 877,385</u>	<u>\$ 1,081,050</u>	<u>\$ 3,513,252</u>
Drainage projects:				
Acadiana Oaks Drainage	\$ 450,000	\$ 22,117	\$ -	\$ 427,883
Amesbury Drainage	320,000	27,357	291,012	1,631
Bell Downs Drainage/Street Reconstruction	225,000	13,054	31,393	180,553
Bellevue Plantation Drainage	403,200	249,728	152,585	887
Broadmoor Coulee Phase I	1,711,000	-	21,542	1,689,458
Coulee Mine Cutoff (Clem Drive)	300,000	54,950	5,033	240,017
Debaillon Coulee	1,620,965	28,765	44	1,592,156

(continued)

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

SCHEDULE OF EXPENDITURES COMPARED TO
CAPITAL BUDGET (GAAP BASIS) (CONTINUED)
Year Ended October 31, 1996

	Project Authorization	Expenditures		Balance of Incomplete Projects
		Prior Years	Current Year	
Drainage projects (continued):				
Dutton/Halcott/Wakefield Drainage	\$ 200,000	\$ 20,959	\$ 166,802	\$ 12,239
Edna Drive Coulee	1,513,106	-	-	1,513,106
Farrell Road Drainage Improvement	158,000	70	113,144	44,786
Gerald Drive Coulee	70,000	48,253	-	21,747
Hanes/Ancelet/Ambroise/Lena Drainage	577,000	19,614	42,081	515,305
Idlewood Drainage	162,355	162,339	16	-
I Verot Coulee Lateral 2 (Yvette Marie)	100,000	40,093	37	59,870
Karen/Kim Drive Drainage	400,000	13,143	223,859	162,998
Kensington Drive Outfall Phase II	54,800	251	54,549	-
Lakewood Estates Drainage	412,065	252,381	124,558	35,126
Lemans North Drainage	135,000	21,421	10,174	103,405
Meadow Lane Outfall	100,000	9,737	1,284	88,979
Oak Coulee	704,665	11,570	10	693,085
Raintree Coulee	228,753	223,397	-	5,356
River Oaks Pump Renovation	279,976	98,743	129,023	52,210
Rue Chavaniac Outfall	234,708	60	234,648	-
Thruway Park Road Drainage	193,591	193,588	2	1
Walker Road Drainage	750,000	17,133	5	732,862
McKinley Street Drainage	298,000	-	-	298,000
Genevieve/Alice/Fountainbleu Drainage	<u>12,251</u>	<u>-</u>	<u>12,251</u>	<u>-</u>
	<u>\$11,614,435</u>	<u>\$ 1,528,723</u>	<u>\$ 1,614,052</u>	<u>\$ 8,471,660</u>
Recreation projects:				
Debaillon Park Center	<u>\$ 532,686</u>	<u>\$ 353,240</u>	<u>\$ 175,811</u>	<u>\$ 3,635</u>
	<u>\$17,618,808</u>	<u>\$ 2,759,348</u>	<u>\$ 2,870,913</u>	\$11,988,547
Amount to be funded by state grants				<u>(916,300)</u>
Amount to be funded by Lafayette Consolidated Government				<u>\$11,072,247</u>

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

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
Years Ended October 31, 1996 and 1995

	<u>1996</u>	<u>1995</u>
Revenues:		
Interest	\$ 88,911	\$ 33,570
Miscellaneous	<u>6,395</u>	<u>-</u>
Total revenues	<u>\$ 95,306</u>	<u>\$ 33,570</u>
Expenditures:		
Current -		
General government	\$ 41,960	\$ 17,748
Capital projects	<u>3,372,795</u>	<u>268,162</u>
Total expenditures	<u>\$ 3,414,755</u>	<u>\$ 285,910</u>
Excess (deficiency) of revenues over expenditures	\$(3,319,449)	\$ (252,340)
Other financing sources (uses):		
Proceeds from sale of bonds	-	4,004,169
Transfers to other funds	<u>(88,911)</u>	<u>(337,617)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$(3,408,360)	\$ 3,414,212
Fund balance, beginning	<u>3,414,212</u>	<u>-</u>
Fund balance, ending	<u>\$ 5,852</u>	<u>\$ 3,414,212</u>

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
CAPITAL PROJECTS FUNDS
LCDBG - WATER PROJECT FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Ten Month Period Ended October 31, 1996
With Comparative Actual Amounts for Year Ended December 31, 1995

	<u>1996</u>		Variance -	
	<u>Budget</u>	<u>Actual</u>	Favorable	1995
			(Unfavorable)	<u>Actual</u>
Revenues:				
Intergovernmental -				
Federal grant	<u>\$ 593,722</u>	<u>\$ 362,803</u>	<u>\$ (230,919)</u>	<u>\$ 1,333</u>
Expenditures:				
Current -				
General government -				
Personnel costs	\$ 1,799	\$ 2,205	\$ (406)	\$ 135
Administrative costs	11,750	-	11,750	-
Other	31	115	(84)	17
Capital outlay	<u>580,142</u>	<u>360,483</u>	<u>219,659</u>	<u>1,181</u>
Total expenditures	<u>\$ 593,722</u>	<u>\$ 362,803</u>	<u>\$ 230,919</u>	<u>\$ 1,333</u>
Excess (deficiency) of				
revenues over expenditures	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Fund balance, beginning	-	-	-	-
Fund balance, ending	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
CAPITAL PROJECTS FUNDS
LCDBG - SEWER PROJECT FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Ten Month Period Ended October 31, 1996
With Comparative Actual Amounts for Year Ended December 31, 1995

	<u>1996</u>		Variance -	
	<u>Budget</u>	<u>Actual</u>	Favorable	1995
			(Unfavorable)	<u>Actual</u>
Revenues:				
Intergovernmental -				
Federal grant	\$ 367,510	\$ 329,466	\$ (38,044)	\$ 196,868
Expenditures:				
Current -				
General government -				
Personnel costs	\$ 3,475	\$ 3,872	\$ (397)	\$ 2,184
Other	3,828	1,214	2,614	492
Capital outlay	<u>416,774</u>	<u>377,055</u>	<u>39,719</u>	<u>212,024</u>
Total expenditures	\$ 424,077	\$ 382,141	\$ 41,936	\$ 214,700
Deficiency of revenues over expenditures	\$ (56,567)	\$ (52,675)	\$ 3,892	\$ (17,832)
Other financing sources:				
Transfers from other funds	<u>56,567</u>	<u>52,675</u>	<u>(3,892)</u>	<u>17,832</u>
Excess (deficiency) of revenues and other sources over expenditures	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Fund balance, beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, ending	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

See Notes to Financial Statements.

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ENTERPRISE FUNDS

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

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

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

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

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

COMBINING BALANCE SHEET
October 31, 1996

ASSETS	<u>Utilities System Fund</u>	<u>Lafayette Public Power Authority</u>
CURRENT ASSETS		
Cash	\$ 1,557,745	\$ 4,488,903
Due from consolidated cash account	19,482	-
Investments, at cost or amortized cost	3,400,000	-
Accounts receivable, net	15,430,871	21,801
Special assessments receivable	7,300	-
Due from other funds	438,759	279,872
Inventories, net of allowance for obsolescence	2,931,947	9,504,953
Prepaid expenses	<u>3,955</u>	<u>5,693</u>
Total current assets	<u>\$ 23,790,059</u>	<u>\$ 14,301,222</u>
RESTRICTED ASSETS		
Cash	\$ 6,754,658	\$ 14,238,121
Due from consolidated cash account	4,222,503	-
Investments, at amortized cost	77,489,568	19,042,751
Receivables	<u>794,163</u>	<u>213,848</u>
Total restricted assets	<u>\$ 89,260,892</u>	<u>\$ 33,494,720</u>
PLANT AND EQUIPMENT		
Land	\$ -	\$ -
Buildings and site improvements	-	-
Equipment	-	-
Utility plant and equipment	304,935,734	152,341,170
Accumulated depreciation	(119,459,132)	(67,445,269)
Utility plant acquisition adjustments	58,049,480	-
Accumulated amortization	(21,718,859)	-
Construction in progress	<u>34,128,083</u>	<u>583,256</u>
Total plant and equipment	<u>\$ 255,935,306</u>	<u>\$ 85,479,157</u>
OTHER ASSETS		
Special assessments receivable	<u>\$ 34,125</u>	<u>\$ -0-</u>
DEFERRED DEBITS		
Costs to be recovered from future billings	\$ -	\$ 22,943,961
Unamortized debt discount and expense	502,616	1,042,884
Miscellaneous	<u>56,804</u>	<u>-</u>
Total deferred debits	<u>\$ 559,420</u>	<u>\$ 23,986,845</u>
Total assets	<u>\$ 369,579,802</u>	<u>\$ 157,261,944</u>

Environmental Services Disposal <u>Fund</u>	Animal Control Shelter <u>Fund</u>	<u>Total</u>
\$ 200	\$ 150	\$ 6,046,998
-	-	19,482
-	-	3,400,000
968,150	5,423	16,426,245
-	-	7,300
-	41,370	760,001
-	-	12,436,900
-	-	<u>9,648</u>
<u>\$ 968,350</u>	<u>\$ 46,943</u>	<u>\$ 39,106,574</u>
\$ -	\$ -	\$ 20,992,779
-	-	4,222,503
-	-	96,532,319
-	-	<u>1,008,011</u>
<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 122,755,612</u>
\$ 3,147,688	\$ -	\$ 3,147,688
2,569,476	476,765	3,046,241
733,738	243,393	977,131
-	-	457,276,904
(2,577,856)	(398,674)	(189,880,931)
-	-	58,049,480
-	-	(21,718,859)
-	-	<u>34,711,339</u>
<u>\$ 3,873,046</u>	<u>\$ 321,484</u>	<u>\$ 345,608,993</u>
\$ -0-	\$ -0-	\$ 34,125
\$ -	\$ -	\$ 22,943,961
-	-	1,545,500
-	-	<u>56,804</u>
<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 24,546,265</u>
<u>\$ 4,841,396</u>	<u>\$ 368,427</u>	<u>\$ 532,051,569</u>

(continued)

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

COMBINING BALANCE SHEET (CONTINUED)
October 31, 1996

LIABILITIES AND FUND EQUITY	<u>Utilities System Fund</u>	<u>Lafayette Public Power Authority</u>
CURRENT LIABILITIES (payable from current assets)		
Due to consolidated cash account	\$ -	\$ -
Accounts payable - trade	3,461,538	2,036,958
Accounts payable - other	922,984	-
Retainage payable	988,074	-
Due to other funds	163,779	214,095
Accrued compensated absences	830,153	-
Accrued environmental remediation expense	1,561,937	-
Other current and accrued liabilities	<u>1,147,936</u>	<u>-</u>
Total	<u>\$ 9,076,401</u>	<u>\$ 2,251,053</u>
CURRENT LIABILITIES (payable from restricted assets)		
Revenue bonds payable (due 11/1)	\$ 5,480,000	\$ 7,315,000
Interest coupons payable (due 11/1)	1,043,562	3,544,787
Customers' deposits	<u>4,138,415</u>	<u>-</u>
Total	<u>\$ 10,661,977</u>	<u>\$ 10,859,787</u>
Total current liabilities	<u>\$ 19,738,378</u>	<u>\$ 13,110,840</u>
OTHER LIABILITIES		
Revolving loan fund advances	\$ 812,463	\$ -
Revenue bonds payable	42,940,000	156,054,049
Unamortized loss on bond refunding	<u>(2,305,924)</u>	<u>(19,661,317)</u>
Total other liabilities	<u>\$ 41,446,539</u>	<u>\$ 136,392,732</u>
Total liabilities	<u>\$ 61,184,917</u>	<u>\$ 149,503,572</u>
FUND EQUITY		
Contributed capital	<u>\$ 37,324,749</u>	<u>\$ -0-</u>
Retained earnings (accumulated deficit) -		
Reserved	\$ 77,297,204	\$ 7,758,372
Unreserved:		
Designated for self-insurance	1,110,410	-
Undesignated (deficit)	<u>192,662,522</u>	<u>-</u>
Total retained earnings (accumulated deficit)	<u>\$ 271,070,136</u>	<u>\$ 7,758,372</u>
Total fund equity	<u>\$ 308,394,885</u>	<u>\$ 7,758,372</u>
Total liabilities and fund equity	<u>\$ 369,579,802</u>	<u>\$ 157,261,944</u>

See Notes to Financial Statements.

Environmental Services Disposal <u>Fund</u>	Animal Control Shelter <u>Fund</u>	<u>Total</u>
\$ 490,208	\$ 23,121	\$ 513,329
979,563	6,436	6,484,495
-	-	922,984
-	-	988,074
-	-	377,874
11,008	7,312	848,473
-	-	1,561,937
<u>13,219</u>	<u>7,670</u>	<u>1,168,825</u>
<u>\$ 1,493,998</u>	<u>\$ 44,539</u>	<u>\$ 12,865,991</u>
\$ -	\$ -	\$ 12,795,000
-	-	4,588,349
-	-	4,138,415
<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 21,521,764</u>
<u>\$ 1,493,998</u>	<u>\$ 44,539</u>	<u>\$ 34,387,755</u>
\$ -	\$ -	\$ 812,463
-	-	198,994,049
-	-	(21,967,241)
<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 177,839,271</u>
<u>\$ 1,493,998</u>	<u>\$ 44,539</u>	<u>\$ 212,227,026</u>
<u>\$ 3,551,800</u>	<u>\$ 321,339</u>	<u>\$ 41,197,888</u>
\$ -	\$ -	\$ 85,055,576
-	-	1,110,410
<u>(204,402)</u>	<u>2,549</u>	<u>192,460,669</u>
<u>\$ (204,402)</u>	<u>\$ 2,549</u>	<u>\$ 278,626,655</u>
<u>\$ 3,347,398</u>	<u>\$ 323,888</u>	<u>\$ 319,824,543</u>
<u>\$ 4,841,396</u>	<u>\$ 368,427</u>	<u>\$ 532,051,569</u>

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

BALANCE SHEETS
October 31, 1996 and 1995

ASSETS	<u>1996</u>	<u>1995</u>
CURRENT ASSETS		
Cash	\$ 1,557,745	\$ 1,209,527
Due from consolidated cash account	19,482	16,891
Investments, at cost or amortized cost	3,400,000	2,300,000
Accounts receivable, net	15,430,871	15,530,674
Due from other funds	438,759	582,137
Special assessments receivable	7,300	8,817
Inventories -		
Materials and supplies, net of obsolescence	1,737,082	1,714,438
Fuel oil, net of valuation allowance	1,194,865	1,440,260
Prepaid expenses	<u>3,955</u>	<u>10,695</u>
Total current assets	<u>\$ 23,790,059</u>	<u>\$ 22,813,439</u>
RESTRICTED ASSETS		
Cash	\$ 6,754,658	\$ 6,798,450
Due from consolidated cash account	4,222,503	3,962,719
Investments, at cost or amortized cost	77,489,568	80,015,951
Receivables	<u>794,163</u>	<u>736,454</u>
Total restricted assets	<u>\$ 89,260,892</u>	<u>\$ 91,513,574</u>
PLANT AND EQUIPMENT, net of accumulated depreciation and amortization:		
Utilities plant and equipment in service	\$185,476,602	\$186,067,785
Electric plant acquisition adjustments	36,330,621	38,208,139
Construction work in progress	<u>34,128,083</u>	<u>15,481,860</u>
Total plant and equipment	<u>\$255,935,306</u>	<u>\$239,757,784</u>
OTHER ASSETS		
Special assessments receivable	<u>\$ 34,125</u>	<u>\$ 48,304</u>
DEFERRED DEBITS		
Unamortized debt discount and expense	\$ 502,616	\$ 608,236
Miscellaneous	<u>56,804</u>	<u>65,925</u>
Total deferred debits	<u>\$ 559,420</u>	<u>\$ 674,161</u>
Total assets	<u>\$369,579,802</u>	<u>\$354,807,262</u>

See Notes to Financial Statements.

LIABILITIES AND FUND EQUITY	<u>1996</u>	<u>1995</u>
CURRENT LIABILITIES (payable from current assets)		
Accounts payable - trade	\$ 3,461,538	\$ 2,384,818
Accounts payable - other	922,984	856,180
Contract retainage payable	988,074	242,739
Due to other funds (municipality)	163,779	38,139
Accrued expenses:		
Compensated absences	830,153	702,693
Environmental remediation expense	1,561,937	1,619,573
Unpaid claims and loss accruals	-	639,977
Other current and accrued liabilities	<u>1,147,936</u>	<u>1,241,414</u>
Total	<u>\$ 9,076,401</u>	<u>\$ 7,725,533</u>
CURRENT LIABILITIES (payable from restricted assets)		
Revenue bonds payable (due 11/1)	\$ 5,480,000	\$ 5,485,000
Interest coupons payable (due 11/1)	1,043,562	1,155,133
Customers' deposits	<u>4,138,415</u>	<u>3,892,685</u>
Total	<u>\$ 10,661,977</u>	<u>\$ 10,532,818</u>
Total current liabilities	<u>\$ 19,738,378</u>	<u>\$ 18,258,351</u>
OTHER LIABILITIES		
DEQ revolving loan fund advances	\$ 812,463	-
Revenue bonds payable	42,940,000	48,420,000
Less unamortized loss on bond refunding	<u>(2,305,924)</u>	<u>(2,799,813)</u>
Total other liabilities	<u>\$ 41,446,539</u>	<u>\$ 45,620,187</u>
Total liabilities	<u>\$ 61,184,917</u>	<u>\$ 63,878,538</u>
FUND EQUITY		
Contributed capital -		
Contributions from municipality	\$ 5,317,627	\$ 5,317,627
Contributions in aid of construction	31,705,514	31,633,878
Contributions from property owners	<u>301,608</u>	<u>301,608</u>
Total contributed capital	<u>\$ 37,324,749</u>	<u>\$ 37,253,113</u>
Retained earnings -		
Reserved for revenue bond retirement	\$ 77,297,204	\$ 80,798,232
Unreserved -		
Designated for self-insurance	1,110,410	-
Undesignated	<u>192,662,522</u>	<u>172,877,379</u>
Total retained earnings	<u>\$271,070,136</u>	<u>\$253,675,611</u>
Total fund equity	<u>\$308,394,885</u>	<u>\$290,928,724</u>
Total liabilities and fund equity	<u>\$369,579,802</u>	<u>\$354,807,262</u>

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

STATEMENTS OF REVENUES, EXPENSES AND
CHANGES IN RETAINED EARNINGS
Years Ended October 31, 1996 and 1995

	<u>1996</u>	<u>1995</u>
Operating revenues:		
General customers	\$ 67,218,694	\$ 66,737,181
Municipality	655,516	544,201
Sales to other public utilities	14,197,720	16,038,653
Other sales to public authorities	4,144,935	4,153,061
Interdepartmental sales	719,367	652,146
Fuel clause adjustment	36,197,621	39,199,275
Miscellaneous	<u>1,239,224</u>	<u>570,957</u>
Total operating revenues	<u>\$124,373,077</u>	<u>\$127,895,474</u>
Operating expenses:		
Production and collection	\$ 67,921,750	\$ 65,091,412
Distribution and treatment	10,713,779	10,643,199
Customers' accounting and collecting	2,796,899	2,367,431
Sales promotion expenses	17,849	9,935
Administrative and general	7,804,659	9,846,083
Transfers to City in lieu of taxes	11,011,834	10,220,857
Amortization of utilities plant		
acquisition adjustments	1,877,518	1,590,671
Depreciation (unallocated)	<u>7,194,088</u>	<u>7,204,792</u>
Total operating expenses	<u>\$109,338,376</u>	<u>\$106,974,380</u>
Operating income (loss)	<u>\$ 15,034,701</u>	<u>\$ 20,921,094</u>
Nonoperating revenues (expenses):		
Interest revenue	\$ 5,025,889	\$ 4,272,699
Interest expense	(2,187,292)	(2,374,274)
Amortization of debt discount:	(105,619)	(108,639)
Amortization of loss on bond refunding	(493,889)	(511,467)
Environmental remediation expense	-	(1,750,000)
Other, net	<u>126,663</u>	<u>158,018</u>
Net nonoperating revenues (expenses)	<u>\$ 2,365,752</u>	<u>\$ (313,663)</u>
Income before operating transfers	\$ 17,400,453	\$ 20,607,431
Other uses:		
Operating transfers out	<u>(5,928)</u>	<u>(102,281)</u>
Net income	\$ 17,394,525	\$ 20,505,150
Retained earnings, beginning	<u>253,675,611</u>	<u>233,170,461</u>
Retained earnings, ending	<u>\$271,070,136</u>	<u>\$253,675,611</u>

See Notes to Financial Statements.

<u>Electric</u>		<u>Water</u>		<u>Sewer</u>	
<u>1996</u>	<u>1995</u>	<u>1996</u>	<u>1995</u>	<u>1996</u>	<u>1995</u>
\$ 49,739,226	\$ 51,203,589	\$ 8,025,937	\$ 7,440,910	\$ 9,453,531	\$ 8,092,682
551,937	459,480	60,637	51,614	42,942	33,107
14,197,720	16,038,653	-	-	-	-
2,753,457	2,748,755	1,061,832	1,034,654	329,646	369,652
681,023	621,048	30,064	24,794	8,280	6,304
36,197,621	39,199,275	-	-	-	-
<u>762,177</u>	<u>405,253</u>	<u>227,865</u>	<u>106,762</u>	<u>249,182</u>	<u>58,942</u>
<u>\$104,883,161</u>	<u>\$110,676,053</u>	<u>\$ 9,406,335</u>	<u>\$ 8,658,734</u>	<u>\$ 10,083,581</u>	<u>\$ 8,560,687</u>
\$ 64,418,787	\$ 61,940,138	\$ 2,023,729	\$ 1,848,755	\$ 1,479,234	\$ 1,302,519
6,797,707	6,674,184	984,263	893,741	2,931,809	3,075,274
1,948,308	1,753,472	461,178	441,162	387,413	172,797
17,849	9,935	-	-	-	-
4,227,903	5,478,578	1,494,260	2,020,858	2,082,496	2,346,647
8,876,269	8,148,067	1,033,407	998,578	1,102,158	1,074,212
1,877,518	1,590,671	-	-	-	-
<u>5,013,008</u>	<u>5,121,638</u>	<u>899,536</u>	<u>827,300</u>	<u>1,281,544</u>	<u>1,255,854</u>
<u>\$ 93,177,349</u>	<u>\$ 90,716,683</u>	<u>\$ 6,896,373</u>	<u>\$ 7,030,394</u>	<u>\$ 9,264,654</u>	<u>\$ 9,227,303</u>
<u>\$ 11,705,812</u>	<u>\$ 19,959,370</u>	<u>\$ 2,509,962</u>	<u>\$ 1,628,340</u>	<u>\$ 818,927</u>	<u>\$ (666,616)</u>

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

STATEMENTS OF CASH FLOWS
Years Ended October 31, 1996 and 1995

	<u>1996</u>	<u>1995</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Operating income	\$ 15,034,701	\$ 20,921,094
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation and amortization	9,554,120	9,233,514
Provision for uncollectible accounts	162,800	152,717
Recovery of previous writeoffs	125,760	122,630
Water tapping fees	151,900	175,013
Environmental remediation expense	(57,635)	(130,427)
Other	185,219	278,985
Changes in assets and liabilities:		
(Increase) decrease in receivables	(45,378)	87,978
(Increase) decrease in inventory	12,294	(195,841)
Decrease in prepaid expenses and clearing accounts	15,861	76,313
Increase in accounts payable	19,234	542,478
Increase in other accrued liabilities	<u>358,606</u>	<u>591,532</u>
Net cash provided by operating activities	<u>\$ 25,517,482</u>	<u>\$ 31,855,986</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Transfers to other funds	\$ (5,928)	\$ (102,281)
Increase in customer deposits, net of refunds	245,730	216,537
Interest paid on customer deposits	<u>(53,675)</u>	<u>(82,223)</u>
Net cash provided by noncapital financing activities	<u>\$ 186,127</u>	<u>\$ 32,033</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Acquisition and construction of capital assets	\$ (23,862,017)	\$ (14,887,558)
Principal paid on revenue bond maturities	(5,485,000)	(5,290,000)
Interest paid on revenue bonds	(2,234,855)	(2,404,996)
Proceeds from revolving loan fund	812,463	-
Capital contributed by outside parties	<u>71,636</u>	<u>108,630</u>
Net cash used in capital and related financing activities	<u>\$ (30,697,773)</u>	<u>\$ (22,473,924)</u>

(continued)

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

STATEMENTS OF CASH FLOWS (CONTINUED)
Years Ended October 31, 1996 and 1995

	<u>1996</u>	<u>1995</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds (purchases) of investment securities, net	\$ 6,750,540	\$ (8,985,429)
(Increase) decrease in investment in Risk Management Fund	(1,777,883)	524,470
Collections on special street lighting assessments	15,697	30,115
Interest revenue	<u>4,772,611</u>	<u>4,035,215</u>
Net cash provided by (used in) investing activities	<u>\$ 9,760,965</u>	<u>\$ (4,395,629)</u>
Increase in cash and cash equivalents	\$ 4,766,801	\$ 5,018,466
Cash and cash equivalents at beginning of year	<u>36,887,587</u>	<u>31,869,121</u>
Cash and cash equivalents at end of year	<u>\$ 41,654,388</u>	<u>\$ 36,887,587</u>
Cash and cash equivalents shown on balance sheet as:		
Current assets:		
Cash	\$ 1,557,745	\$ 1,209,527
Due from consolidated cash account	19,482	16,891
Investments	<u>3,400,000</u>	<u>2,300,000</u>
	<u>\$ 4,977,227</u>	<u>\$ 3,526,418</u>
Restricted assets:		
Cash	\$ 6,755,137	\$ 6,798,450
Due from consolidated cash account	4,222,024	3,962,719
Investments	<u>25,700,000</u>	<u>22,600,000</u>
	<u>\$ 36,677,161</u>	<u>\$ 33,361,169</u>
	<u>\$ 41,654,388</u>	<u>\$ 36,887,587</u>
Noncash investing and financing activity:		
Street lighting assessments levied	\$ -0-	\$ 16,621
Fixed assets retired (fully depreciated)	411,529	320,593

See Notes to Financial Statements.

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

STATEMENT OF CHANGES IN ASSETS RESTRICTED
FOR REVENUE BOND DEBT SERVICE
Year Ended October 31, 1996

	<u>Total</u>	<u>Cash with Paying Agent</u>	<u>Bond and Interest Redemption</u>	<u>Bond Reserve and Capital Additions</u>
Assets restricted for revenue bond debt service, November 1, 1995	<u>\$ 87,438,366</u>	<u>\$ 6,640,133</u>	<u>\$ 1</u>	<u>\$80,798,232</u>
Revenues:				
Interest earned on invest- ments	\$ 3,846,983	\$ -	\$ 90,681	\$ 3,756,302
Amortization of premium/ (discount)	470,771	-	154,865	315,906
Miscellaneous	136,225	-	-	136,225
Transfers from:				
Receipts Fund	38,567,123	-	7,567,123	31,000,000
Bond and Interest Redemption Fund	7,567,124	7,567,124	-	-
Other	911,731	-	4,527	907,204
Contributions in aid of construction	<u>170,265</u>	<u>-</u>	<u>-</u>	<u>170,265</u>
Total revenues, transfers and contributions	<u>\$ 51,670,222</u>	<u>\$ 7,567,124</u>	<u>\$ 7,817,196</u>	<u>\$ 36,285,902</u>
Total assets available for debt service	<u>\$139,108,588</u>	<u>\$14,207,257</u>	<u>\$ 7,817,197</u>	<u>\$117,084,134</u>
Expenditures:				
Retirement of matured bonds	\$ 5,485,000	\$ 5,485,000	\$ -	\$ -
Payment of matured interest coupons	2,198,695	2,198,695	-	-
Payments to General Fund in lieu of taxes	11,011,834	-	-	11,011,834
Transfers to:				
Paying agent	7,567,124	-	7,567,124	-
Operations and Maintenance Fund	24,270,623	-	4,527	24,266,096
Receipts Fund	<u>4,754,546</u>	<u>-</u>	<u>245,546</u>	<u>4,509,000</u>
Total expenditures and transfers	<u>\$ 55,287,822</u>	<u>\$ 7,683,695</u>	<u>\$ 7,817,197</u>	<u>\$ 39,786,930</u>
Assets restricted for revenue bond debt service, October 31, 1996	<u>\$ 83,820,766</u>	<u>\$ 6,523,562</u>	<u>\$ -0-</u>	<u>\$ 77,297,204</u>

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

STATEMENTS OF REVENUES AND EXPENSES - ELECTRIC DEPARTMENT
Years Ended October 31, 1996 and 1995

	<u>1996</u>	<u>1995</u>
Operating revenues:		
Sales of electric energy -		
General customers -		
Residential	\$ 23,973,862	\$ 25,213,255
Commercial	<u>25,765,364</u>	<u>25,990,334</u>
	<u>\$ 49,739,226</u>	<u>\$ 51,203,589</u>
Municipality -		
Street lighting	\$ 43,097	\$ 41,187
Other	<u>508,840</u>	<u>418,293</u>
	\$ 551,937	\$ 459,480
Sales to other utilities	14,197,720	16,038,653
Other sales to public authorities	2,753,457	2,748,755
Interdepartmental sales	681,023	621,048
Fuel clause adjustment	36,197,621	39,199,275
Miscellaneous electric revenues	<u>762,177</u>	<u>405,253</u>
	<u>\$ 55,143,935</u>	<u>\$ 59,472,464</u>
 Total operating revenues	 <u>\$104,883,161</u>	 <u>\$110,676,053</u>
Operating expenses:		
Production -		
Steam power generation - operation -		
Supervision and engineering	\$ 116,180	\$ 86,544
Fuel	10,954,708	10,670,623
Steam expenses	463,790	428,000
Electric expenses	531,367	551,402
Miscellaneous steam power expenses	<u>289,294</u>	<u>256,957</u>
	<u>\$ 12,355,339</u>	<u>\$ 11,993,526</u>
Steam power generation - maintenance -		
Supervision and engineering	\$ 124,126	\$ 104,519
Structures	86,220	82,888
Boiler plant	49,479	59,987
Electric plant	378,937	237,108
Miscellaneous steam plant	<u>478,060</u>	<u>473,510</u>
	<u>\$ 1,116,822</u>	<u>\$ 958,012</u>
Other power generation - operation -		
Generation expenses	\$ 34,776	\$ 34,866
Miscellaneous other power generation expenses	<u>-</u>	<u>182,670</u>
	<u>\$ 34,776</u>	<u>\$ 217,536</u>
Purchased power	<u>\$ 50,911,850</u>	<u>\$ 48,771,064</u>
 Total production expenses	 <u>\$ 64,418,787</u>	 <u>\$ 61,940,138</u>

(continued)

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

STATEMENTS OF REVENUES AND EXPENSES - ELECTRIC DEPARTMENT (CONTINUED)
Years Ended October 31, 1996 and 1995

	<u>1996</u>	<u>1995</u>
Distribution -		
Operation -		
Supervision and engineering	\$ 596,320	\$ 559,424
Mapping and information system	139,105	190,665
Station expenses	320,585	302,485
Overhead line expenses	58,599	45,637
Transmission	3,704,811	3,788,970
Miscellaneous distribution expenses	<u>324,058</u>	<u>259,797</u>
	<u>\$ 5,143,478</u>	<u>\$ 5,146,978</u>
Maintenance -		
Supervision and maintenance	\$ 72,813	\$ 57,022
Station equipment	74,240	39,607
Overhead lines	923,726	886,621
Underground lines	349,357	266,909
Line transformers	2,084	22,785
Street lighting signal systems	129,913	152,803
Meters	102,026	101,459
Miscellaneous distribution expenses	<u>70</u>	<u>-</u>
	<u>\$ 1,654,229</u>	<u>\$ 1,527,206</u>
Total distribution expenses	<u>\$ 6,797,707</u>	<u>\$ 6,674,184</u>
Customers' accounting and collecting -		
Supervision	\$ 8,542	\$ 8,305
Meter reading	289,741	303,791
Customer record and collection expenses	1,349,279	1,199,643
Uncollectible accounts	132,030	128,119
Miscellaneous customer accounts expenses	13,613	13,672
IBM machine rental	<u>155,103</u>	<u>99,942</u>
Total customers' accounting and collecting expenses:	<u>\$ 1,948,308</u>	<u>\$ 1,753,472</u>
Sales promotion -		
Supervision	\$ 26	\$ -
Miscellaneous sales expenses	-	197
Advertising	600	10
Civic promotions	<u>17,223</u>	<u>9,728</u>
Total sales promotion expenses	<u>\$ 17,849</u>	<u>\$ 9,935</u>

(continued)

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

STATEMENTS OF REVENUES AND EXPENSES - ELECTRIC DEPARTMENT (CONTINUED)
Years Ended October 31, 1996 and 1995

	<u>1996</u>	<u>1995</u>
Administrative and general -		
Administrative and general salaries	\$ 1,732,727	\$ 1,675,316
Office supplies and expenses	390,010	387,650
Outside services employed	279,808	208,139
Property insurance	341,123	173,270
Uninsured losses	-	1,616,530
Safety meetings and equipment	67,605	28,084
Employee pensions and benefits	829,656	787,007
Miscellaneous general expenses	872,881	873,090
Maintenance of general plant	<u>8,913</u>	<u>7,199</u>
	\$ 4,522,723	\$ 5,756,285
Less administrative and general expenses transferred	<u>(294,820)</u>	<u>(277,707)</u>
Net administrative and general expenses	<u>\$ 4,227,903</u>	<u>\$ 5,478,578</u>
Transfer to City in lieu of taxes	<u>\$ 8,876,269</u>	<u>\$ 8,148,067</u>
Amortization of acquisition adjustment	<u>\$ 1,877,518</u>	<u>\$ 1,590,671</u>
Depreciation	<u>\$ 5,013,008</u>	<u>\$ 5,121,638</u>
Total operating expenses	<u>\$ 93,177,349</u>	<u>\$ 90,716,683</u>
Operating income - electric department	<u>\$ 11,705,812</u>	<u>\$ 19,959,370</u>

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

STATEMENTS OF REVENUES AND EXPENSES - WATER DEPARTMENT
Years Ended October 31, 1996 and 1995

	<u>1996</u>	<u>1995</u>
Operating revenues:		
General customers	\$ 8,025,937	\$ 7,440,910
Municipality -		
Public fire protection	\$ 9,522	\$ 7,445
Other	<u>51,115</u>	<u>44,169</u>
	\$ 60,637	\$ 51,614
Other sales to public authorities	1,061,832	1,034,654
Interdepartmental sales	30,064	24,794
Miscellaneous water revenues	<u>227,865</u>	<u>106,762</u>
	<u>\$ 1,380,398</u>	<u>\$ 1,217,824</u>
Total operating revenues	<u>\$ 9,406,335</u>	<u>\$ 8,658,734</u>
Operating expenses:		
Production -		
Source of supply -		
Maintenance	\$ 10,459	\$ 17,321
Power and pumping -		
Maintenance	<u>\$ 227,931</u>	<u>\$ 256,626</u>
Power purchased or transferred	<u>\$ 278,080</u>	<u>\$ 296,451</u>
Purification expenses -		
Operation -		
Supervision	\$ 112,202	\$ 97,464
Labor	508,214	474,013
Supplies and expenses	<u>535,997</u>	<u>405,372</u>
	<u>\$ 1,156,413</u>	<u>\$ 976,849</u>
Maintenance -		
Supervision	\$ 196	\$ -
Structures and improvements	125,682	104,915
Equipment	<u>224,968</u>	<u>196,593</u>
	<u>\$ 350,846</u>	<u>\$ 301,508</u>
Total production expenses	<u>\$ 2,023,729</u>	<u>\$ 1,848,755</u>

(continued)

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

STATEMENTS OF REVENUES AND EXPENSES - WATER DEPARTMENT (CONTINUED)
Years Ended October 31, 1996 and 1995

	<u>1996</u>	<u>1995</u>
Distribution -		
Operation -		
Supervision and engineering	\$ 92,283	\$ 85,312
Maps and records	113,789	86,457
Other departmental office expenses	61,849	32,083
Distribution lines	204,074	194,792
Removing and resetting meters	<u>20,509</u>	<u>24,032</u>
	<u>\$ 492,504</u>	<u>\$ 422,676</u>
Maintenance -		
Structures and improvements	\$ 401	\$ 285
Distribution mains	115,287	125,869
Services	317,501	288,533
Meters	43,200	40,849
Hydrants	<u>15,370</u>	<u>15,529</u>
	<u>\$ 491,759</u>	<u>\$ 471,065</u>
Total distribution expenses	<u>\$ 984,263</u>	<u>\$ 893,741</u>
Customers' accounting and collecting -		
Supervision	\$ 362	\$ 473
Customers' contracts and orders	352	459
Meter reading	266,121	278,873
Collecting	30,260	28,564
Customers' billing and accounting	117,951	98,379
Uncollectible accounts	15,181	12,491
Rents	30,951	21,567
Miscellaneous	<u>-</u>	<u>356</u>
Total customers' accounting and collecting expenses	<u>\$ 461,178</u>	<u>\$ 441,162</u>

(continued)

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

STATEMENTS OF REVENUES AND EXPENSES - WATER DEPARTMENT (CONTINUED)
Years Ended October 31, 1996 and 1995

	<u>1996</u>	<u>1995</u>
Administrative and general -		
Salaries of general officers and executives	\$ 278,152	\$ 293,718
Other general office salaries	269,578	232,699
General office supplies and expenses	107,394	110,093
Special services	80,231	45,491
Insurance premiums	104,071	48,661
Uninsured losses	-	458,018
Employee benefit expenses	453,451	477,088
Maintenance of communication equipment	10,082	10,823
Maintenance of miscellaneous property	24,910	22,634
Lease payment to Waterworks District #3	667	92,800
Lease payment to Waterworks District #4	52,400	49,565
Miscellaneous general expenses	<u>174,516</u>	<u>233,786</u>
	\$ 1,555,452	\$ 2,075,376
Less administrative and general expenses transferred	<u>(61,192)</u>	<u>(54,518)</u>
Net administrative and general expenses	<u>\$ 1,494,260</u>	<u>\$ 2,020,858</u>
Transfer to City in lieu of taxes	<u>\$ 1,033,407</u>	<u>\$ 998,578</u>
Depreciation	<u>\$ 899,536</u>	<u>\$ 827,300</u>
Total operating expenses	<u>\$ 6,896,373</u>	<u>\$ 7,030,394</u>
Operating income - water department	<u>\$ 2,509,962</u>	<u>\$ 1,628,340</u>

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

STATEMENTS OF REVENUES AND EXPENSES - SEWER DEPARTMENT
Years Ended October 31, 1996 and 1995

	<u>1996</u>	<u>1995</u>
Operating revenues:		
Metered sales to general customers	\$ 9,453,531	\$ 8,092,682
Municipality	42,942	33,107
Services to other public authorities	329,646	369,652
Interdepartmental sales	8,280	6,304
Miscellaneous sewer revenues	<u>249,182</u>	<u>58,942</u>
Total operating revenues	<u>\$ 10,083,581</u>	<u>\$ 8,560,687</u>
Operating expenses:		
Collection system -		
Operation -		
Supervision and engineering	\$ 53,330	\$ 48,046
Flushing and cleaning labor	44,605	45,417
Other labor	90,045	77,560
Supplies and expenses	66,985	61,938
Pumping power purchased	93,784	92,285
Maps, records, and other expenses	<u>168,959</u>	<u>162,539</u>
	<u>\$ 517,708</u>	<u>\$ 487,785</u>
Maintenance -		
Supervision and engineering	\$ 116,695	\$ 109,800
Mains and laterals, labor, materials and supplies	352,258	256,570
Manholes	64,078	78,306
Pumping stations	<u>428,495</u>	<u>370,058</u>
	<u>\$ 961,526</u>	<u>\$ 814,734</u>
Total collection expenses	<u>\$ 1,479,234</u>	<u>\$ 1,302,519</u>
Treatment plant -		
Operation -		
Supervision and engineering	\$ 74,345	\$ 280,852
Plant labor	1,483,829	1,451,755
Power purchased	555,300	557,626
Chemicals	238,935	265,961
Supplies and expenses	424,403	396,312
Sewerage labor and expenses	<u>105,370</u>	<u>78,337</u>
	<u>\$ 2,882,182</u>	<u>\$ 3,030,843</u>
Maintenance -		
Supervision and engineering	\$ 49,627	\$ 43,961
Miscellaneous	<u>-</u>	<u>470</u>
	<u>\$ 49,627</u>	<u>\$ 44,431</u>
Total treatment plant expenses	<u>\$ 2,931,809</u>	<u>\$ 3,075,274</u>

(continued)

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

STATEMENTS OF REVENUES AND EXPENSES - SEWER DEPARTMENT (CONTINUED)
Years Ended October 31, 1996 and 1995

	<u>1996</u>	<u>1995</u>
Customers' accounting and collecting -		
Supervision	\$ 603	\$ 779
Customers' contracts and orders	603	779
Collecting	1,258	1,626
Customers' billing and accounting	165,312	132,641
Rent and other expenses	204,049	24,866
Uncollectible accounts	<u>15,588</u>	<u>12,106</u>
Total customers' accounting and collecting expenses	<u>\$ 387,413</u>	<u>\$ 172,797</u>
Administrative and general -		
Salaries of general officers and executives	\$ 400,466	\$ 311,891
Other general office salaries	425,360	274,679
General office supplies and expenses	218,638	210,587
Special services	97,812	61,647
Insurance premiums	132,980	65,835
Uninsured losses	-	619,670
Employee benefit expenses	495,598	479,616
Maintenance	15,548	13,923
Miscellaneous general expenses	<u>305,790</u>	<u>322,722</u>
	\$ 2,092,192	\$ 2,360,570
Less administrative and general expenses transferred	<u>(9,696)</u>	<u>(13,923)</u>
Net administrative and general expenses	<u>\$ 2,082,496</u>	<u>\$ 2,346,647</u>
Transfer to City in lieu of taxes	<u>\$ 1,102,158</u>	<u>\$ 1,074,212</u>
Depreciation	<u>\$ 1,281,544</u>	<u>\$ 1,255,854</u>
Total operating expenses	<u>\$ 9,264,654</u>	<u>\$ 9,227,303</u>
Operating income (loss) - sewer department	<u>\$ 818,927</u>	<u>\$ (666,616)</u>

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

BALANCE SHEETS
October 31, 1996 and 1995

ASSETS	<u>1996</u>	<u>1995</u>
CURRENT ASSETS		
Revenue fund -		
Cash	\$ 4,488,903	\$ 7,122,139
Due from Lafayette City-Parish Consolidated Government	279,872	896,448
Other accounts receivable	21,801	11,964
Inventory	9,504,953	9,296,090
Prepaid expenses	<u>5,629</u>	<u>5,629</u>
Total current assets	<u>\$ 14,301,222</u>	<u>\$ 17,332,270</u>
RESTRICTED ASSETS		
Cash with paying agent	\$ 10,859,787	\$ 11,584,306
Bond fund -		
Cash	614,437	3,508,282
Investments	15,809,025	12,899,019
Accrued interest receivable	180,198	151,012
Reserve and contingency fund -		
Cash	499,162	1,108,750
Investments	993,555	396,590
Accrued interest receivable	10,218	-
Fuel cost stability fund -		
Cash	2,264,689	3,267,664
Investments	2,240,171	1,235,042
Accrued interest receivable	23,432	12,423
Bond principal and interest fund -		
Cash and cash equivalents	<u>46</u>	<u>5,000</u>
Total restricted assets	<u>\$ 33,494,720</u>	<u>\$ 34,168,088</u>
PLANT AND EQUIPMENT		
Plant and equipment, at cost, net of accumulated depreciation (1996 \$67,445,269; 1995 \$63,049,871)	\$ 84,895,901	\$ 88,221,038
Construction work in progress	<u>583,256</u>	<u>1,808,131</u>
Total plant and equipment	<u>\$ 85,479,157</u>	<u>\$ 90,029,169</u>
DEFERRED DEBITS		
Costs to be recovered from future billings	\$ 22,943,961	\$ 23,673,503
Unamortized debt expense	<u>1,042,884</u>	<u>788,863</u>
Total deferred debits	<u>\$ 23,986,845</u>	<u>\$ 24,462,366</u>
 Total assets	 <u>\$157,261,944</u>	 <u>\$165,991,893</u>

See Notes to Financial Statements.

LIABILITIES AND FUND EQUITY	<u>1996</u>	<u>1995</u>
CURRENT LIABILITIES (payable from current assets)		
Accounts payable - trade	\$ 2,036,958	\$ 3,374,730
Due to Lafayette City-Parish Consolidated Government	<u>214,095</u>	<u>705,846</u>
Total	<u>\$ 2,251,053</u>	<u>\$ 4,080,576</u>
CURRENT LIABILITIES (payable from restricted assets)		
Revenue bonds payable (due 11/1)	\$ 7,315,000	\$ 6,800,000
Interest coupons payable (due 11/1)	<u>3,544,787</u>	<u>4,784,306</u>
Total	<u>\$ 10,859,787</u>	<u>\$ 11,584,306</u>
Total current liabilities	<u>\$ 13,110,840</u>	<u>\$ 15,664,882</u>
OTHER LIABILITIES		
Revenue bonds payable, net of unaccreted discount	\$156,054,049	\$160,616,133
Unamortized loss on bond refunding	<u>(19,661,317)</u>	<u>(17,788,425)</u>
Total other liabilities	<u>\$136,392,732</u>	<u>\$142,827,708</u>
Total liabilities	<u>\$149,503,572</u>	<u>\$158,492,590</u>
FUND EQUITY		
Retained earnings - reserved	<u>\$ 7,758,372</u>	<u>\$ 7,499,303</u>
 Total liabilities and fund equity	 <u>\$157,261,944</u>	 <u>\$165,991,893</u>

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

STATEMENTS OF REVENUES, EXPENSES
AND CHANGES IN RETAINED EARNINGS
Years Ended October 31, 1996 and 1995

	<u>1996</u>	<u>1995</u>
Operating revenues:		
Sales of electric energy - Lafayette City-Parish Consolidated Government	<u>\$ 42,578,369</u>	<u>\$ 42,061,036</u>
Operating expenses:		
Production	\$ 27,885,129	\$ 25,573,787
Transmission	76,893	62,825
Administrative and general	2,066,907	2,100,241
Depreciation	4,955,602	4,863,816
Less depreciation to be recovered from future billings	<u>(520,844)</u>	<u>(520,844)</u>
Total operating expenses	<u>\$ 34,463,687</u>	<u>\$ 32,079,825</u>
Operating income	<u>\$ 8,114,682</u>	<u>\$ 9,981,211</u>
Nonoperating revenues (expenses):		
Interest revenue	\$ 1,836,659	\$ 2,120,292
Interest expense	(7,399,217)	(9,093,255)
Amortization of debt expense	(87,410)	(25,741)
Amortization of loss on reacquired debt	(1,546,723)	(1,207,924)
Costs recovered through billings to the Lafayette City-Parish Consolidated Government	<u>(6,729,023)</u>	<u>(6,285,287)</u>
Costs to be recovered through future billings to the Lafayette City-Parish Consolidated Government	<u>6,070,101</u>	<u>5,601,367</u>
Net nonoperating expenses	<u>\$ (7,855,613)</u>	<u>\$ (8,890,548)</u>
Net income	<u>\$ 259,069</u>	<u>\$ 1,090,663</u>
Retained earnings, beginning, as previously reported	\$ 7,499,303	\$ 5,821,957
Prior period adjustment	<u>-</u>	<u>586,683</u>
Retained earnings, beginning, restated	<u>\$ 7,499,303</u>	<u>\$ 6,408,640</u>
Retained earnings, ending	<u>\$ 7,758,372</u>	<u>\$ 7,499,303</u>

See Notes to Financial Statements.

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

STATEMENTS OF CASH FLOWS
Years Ended October 31, 1996 and 1995

	<u>1996</u>	<u>1995</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Operating income	\$ 8,114,682	\$ 9,981,211
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation (net)	4,434,758	4,342,972
Debt service attributable to coal cars included in inventory	1,238,991	1,238,991
Changes in assets and liabilities:		
Accounts receivable	606,739	(107,846)
Inventory	(208,863)	(6,632,711)
Prepaid insurance	(64)	(125)
Accounts payable	(1,337,772)	1,203,705
Due to other funds	<u>(491,751)</u>	<u>524,115</u>
Net cash provided by operating activities	<u>\$ 12,356,720</u>	<u>\$ 10,550,312</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Proceeds from issuance of long-term debt	\$ 50,800,648	\$ -
Acquisition and construction of capital assets	(405,589)	(1,314,855)
Principal paid on bond maturities	(6,800,000)	(6,305,000)
Transfers to escrow to defease bonds	(51,297,446)	-
Interest paid on revenue bonds	(9,391,335)	(9,721,715)
Costs of issuance	<u>(406,261)</u>	<u>-</u>
Net cash used in capital and related financing activities	<u>\$(17,499,983)</u>	<u>\$(17,341,570)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest received on investments	\$ 1,786,246	\$ 2,166,135
Maturities (purchases) of investment securities (net)	<u>(4,512,100)</u>	<u>(883,601)</u>
Net cash provided by (used in) investing activities	<u>\$ (2,725,854)</u>	<u>\$ 1,282,534</u>
Net decrease in cash and cash equivalents	\$ (7,869,117)	\$ (5,508,724)
Cash and cash equivalents at beginning of year	<u>26,596,141</u>	<u>32,104,865</u>
Cash and cash equivalents at end of year	<u>\$ 18,727,024</u>	<u>\$ 26,596,141</u>

See Notes to Financial Statements.

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

BALANCE SHEETS
October 31, 1996 and 1995

ASSETS	<u>1996</u>	<u>1995</u>
CURRENT ASSETS		
Cash	\$ 200	\$ 200
Accounts receivable, net of allowance for uncollectibles (1996 \$6,527; 1995 \$5,757)	<u>968,150</u>	<u>894,169</u>
Total current assets	<u>\$ 968,350</u>	<u>\$ 894,369</u>
PLANT AND EQUIPMENT		
Buildings	\$ 658,773	\$ 658,773
Site improvements	1,910,703	1,910,703
Equipment	<u>733,738</u>	<u>822,435</u>
	\$ 3,303,214	\$ 3,391,911
Accumulated depreciation	<u>(2,577,856)</u>	<u>(2,609,260)</u>
Land	\$ 725,358	\$ 782,651
	<u>3,147,688</u>	<u>3,147,688</u>
Total plant and equipment	<u>\$ 3,873,046</u>	<u>\$ 3,930,339</u>
Total assets	<u>\$ 4,841,396</u>	<u>\$ 4,824,708</u>
LIABILITIES AND FUND EQUITY		
CURRENT LIABILITIES		
Due to consolidated cash account	\$ 490,208	\$ 239,398
Accounts payable	979,563	612,937
Accrued compensated absences	11,008	7,827
Due to other funds	-	22,936
Other payables	<u>13,219</u>	<u>9,478</u>
Total current liabilities	<u>\$ 1,493,998</u>	<u>\$ 892,576</u>
FUND EQUITY		
Contributed capital	\$ 3,551,800	\$ 3,518,049
Retained earnings (accumulated deficit) - unreserved and undesignated	<u>(204,402)</u>	<u>414,083</u>
Total fund equity	<u>\$ 3,347,398</u>	<u>\$ 3,932,132</u>
Total liabilities and fund equity	<u>\$ 4,841,396</u>	<u>\$ 4,824,708</u>

See Notes to Financial Statements.

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

STATEMENTS OF REVENUES, EXPENSES AND
CHANGES IN RETAINED EARNINGS (ACCUMULATED DEFICIT)
Years Ended October 31, 1996 and 1995

	<u>1996</u>	<u>1995</u>
Operating revenues:		
Charges for services -		
Refuse collection	\$ 3,838,281	\$ 3,755,121
Grass cutting	76,481	64,256
Composting charges	199,784	162,332
Miscellaneous	<u>-</u>	<u>191</u>
Total operating revenues	<u>\$ 4,114,546</u>	<u>\$ 3,981,900</u>
Operating expenses:		
Collection and disposal	\$ 4,728,102	\$ 3,956,274
Administrative and general	266,407	297,034
Depreciation	<u>96,954</u>	<u>76,354</u>
Total operating expenses	<u>\$ 5,091,463</u>	<u>\$ 4,329,662</u>
Operating loss	\$ (976,917)	\$ (347,762)
Nonoperating revenues (expenses):		
Interest	-	3,277
Net loss on sale of machinery and equipment	<u>(26,938)</u>	<u>-</u>
Loss before operating transfers	\$ (1,003,855)	\$ (344,485)
Other financing sources:		
Operating transfers in	<u>326,278</u>	<u>-</u>
Net loss	\$ (677,577)	\$ (344,485)
Add depreciation and loss on assets contributed or funded by other funds that reduce contributed capital	<u>59,092</u>	<u>21,374</u>
Decrease in retained earnings	\$ (618,485)	\$ (323,111)
Retained earnings, beginning	<u>414,083</u>	<u>737,194</u>
Retained earnings (accumulated deficit), ending	<u>\$ (204,402)</u>	<u>\$ 414,083</u>

See Notes to Financial Statements.

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

STATEMENTS OF CASH FLOWS
Years Ended October 31, 1996 and 1995

	<u>1996</u>	<u>1995</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Operating loss	\$ (976,917)	\$ (347,762)
Adjustments to reconcile operating loss to net cash provided by (used in) operating activities:		
Depreciation	96,954	76,354
Provision for uncollectible accounts	770	-
Recovery of previous write-offs	-	(1,972)
Changes in assets and liabilities:		
Increase in accounts receivable	(74,751)	(6,914)
Decrease in other receivables	-	42,195
Increase in accounts payable	366,626	373,687
Increase (decrease) in accrued compensated absences	3,181	(1,468)
Increase (decrease) in other payables	<u>(19,195)</u>	<u>25,033</u>
Net cash provided by (used in) operating activities	<u>\$ (603,332)</u>	<u>\$ 159,153</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Transfer from other funds	\$ 326,278	\$ -
Repayment to/advance from consolidated cash account	<u>250,810</u>	<u>(157,141)</u>
Net cash provided by (used in) noncapital financing activities	<u>\$ 577,088</u>	<u>\$ (157,141)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Fixed assets purchased	\$ (2,548)	\$ (5,289)
Proceeds from sale of fixed assets	<u>28,792</u>	<u>-</u>
Net cash provided by (used in) capital and related financing activities	<u>\$ 26,244</u>	<u>\$ (5,289)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest	<u>\$ -0-</u>	<u>\$ 3,277</u>
Increase in cash and cash equivalents	\$ -0-	\$ -0-
Cash and cash equivalents at beginning of year	<u>200</u>	<u>200</u>
Cash and cash equivalents at end of year	<u>\$ 200</u>	<u>\$ 200</u>
Noncash investing activity:		
Value of fixed assets transferred in from general fixed assets/contributed by other funds	<u>\$ 92,843</u>	<u>\$ 290,739</u>

See Notes to Financial Statements.

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

SCHEDULES OF OPERATING EXPENSES
Years Ended October 31, 1996 and 1995

	<u>1996</u>	<u>1995</u>
Collection and disposal:		
Personnel cost	\$ 464,654	\$ 430,809
Transportation	88,763	84,797
Contractual services	4,088,367	3,407,493
Supplies and materials	30,482	32,956
Maintenance	<u>55,836</u>	<u>219</u>
Total collection and disposal	<u>\$ 4,728,102</u>	<u>\$ 3,956,274</u>
Administrative and general:		
Administrative cost (reimbursement to General Fund)	\$ 156,844	\$ 183,709
Telephone and utilities	24,153	8,756
Printing and binding	3,326	2,199
Postage	1,674	719
Miscellaneous	10,581	24,494
Bad debts	33,588	28,604
Professional services	7,679	27,704
Uninsured losses	<u>28,562</u>	<u>20,849</u>
Total administrative and general	<u>\$ 266,407</u>	<u>\$ 297,034</u>
Depreciation	<u>\$ 96,954</u>	<u>\$ 76,354</u>
Total operating expenses	<u>\$ 5,091,463</u>	<u>\$ 4,329,662</u>

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

BALANCE SHEETS
October 31, 1996 and 1995

ASSETS	<u>1996</u>	<u>1995</u>
CURRENT ASSETS		
Cash	\$ 150	\$ 150
Accounts receivable	5,423	8,352
Due from other funds	<u>41,370</u>	<u>68,339</u>
Total current assets	<u>\$ 46,943</u>	<u>\$ 76,841</u>
PLANT AND EQUIPMENT		
Buildings and improvements	\$ 476,765	\$ 476,765
Equipment	<u>243,393</u>	<u>227,547</u>
Accumulated depreciation	\$ 720,158 <u>(398,674)</u>	\$ 704,312 <u>(371,156)</u>
Total plant and equipment	<u>\$ 321,484</u>	<u>\$ 333,156</u>
Total assets	<u>\$ 368,427</u>	<u>\$ 409,997</u>
LIABILITIES AND FUND EQUITY		
CURRENT LIABILITIES		
Due to consolidated cash account	\$ 23,121	\$ 64,341
Accounts payable	6,436	1,062
Accrued compensated absences	7,312	4,072
Other payables	<u>7,670</u>	<u>4,962</u>
Total current liabilities	<u>\$ 44,539</u>	<u>\$ 74,437</u>
FUND EQUITY		
Contributed capital	\$ 321,339	\$ 333,011
Retained earnings - unreserved and undesignated	<u>2,549</u>	<u>2,549</u>
Total fund equity	<u>\$ 323,888</u>	<u>\$ 335,560</u>
Total liabilities and fund equity	<u>\$ 368,427</u>	<u>\$ 409,997</u>

See Notes to Financial Statements.

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

STATEMENTS OF REVENUES, EXPENSES AND
CHANGES IN RETAINED EARNINGS
Years Ended October 31, 1996 and 1995

	<u>1996</u>	<u>1995</u>
Operating revenues:		
Shelter fees	\$ 133,961	\$ 133,523
Miscellaneous	<u>100</u>	<u>138</u>
Total operating revenues	<u>\$ 134,061</u>	<u>\$ 133,661</u>
Operating expenses:		
Cost of services	\$ 411,088	\$ 350,021
Administrative charge	103,586	120,118
Depreciation	<u>49,112</u>	<u>53,128</u>
Total operating expenses	<u>\$ 563,786</u>	<u>\$ 523,267</u>
Operating loss	\$ (429,725)	\$ (389,606)
Nonoperating expenses:		
Loss on assets scrapped	<u>(2,691)</u>	<u>(1,508)</u>
Loss before operating transfers	\$ (432,416)	\$ (391,114)
Other financing sources:		
Operating transfers in	<u>380,613</u>	<u>336,482</u>
Net loss	\$ (51,803)	\$ (54,632)
Add depreciation and loss on assets contributed or funded by other funds or governments that reduces contributed capital	<u>51,803</u>	<u>54,635</u>
Increase in retained earnings	\$ -0-	\$ 3
Retained earnings, beginning	<u>2,549</u>	<u>2,546</u>
Retained earnings, ending	<u>\$ 2,549</u>	<u>\$ 2,549</u>

See Notes to Financial Statements.

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

STATEMENTS OF CASH FLOWS
Years Ended October 31, 1996 and 1995

	<u>1996</u>	<u>1995</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Operating loss	\$ (429,725)	\$ (389,606)
Adjustments to reconcile operating loss to net cash used in operating activities:		
Depreciation	49,112	53,128
Changes in assets and liabilities:		
Decrease in accounts receivable	2,929	2,861
Increase (decrease) in accounts payable	5,374	(718)
Increase in other payables	<u>5,948</u>	<u>2</u>
Net cash used in operating activities	<u>\$ (366,362)</u>	<u>\$ (334,333)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Decrease in cash overdraft	\$ (41,220)	\$ (45,836)
Operating transfers from other funds	<u>407,582</u>	<u>380,169</u>
Net cash provided by noncapital financing activities	<u>\$ 366,362</u>	<u>\$ 334,333</u>
Net increase in cash and cash equivalents	\$ -0-	\$ -0-
Cash and cash equivalents at beginning of year	<u>150</u>	<u>150</u>
Cash and cash equivalents at end of year	<u>\$ 150</u>	<u>\$ 150</u>
Noncash capital and related financing activity:		
Capital assets acquired by contributions from other funds	<u>\$ 40,131</u>	<u>\$ 9,652</u>
Book value of capital assets scrapped	<u>\$ 2,691</u>	<u>\$ 1,508</u>

See Notes to Financial Statements.

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

SCHEDULES OF COST OF SERVICES
Years Ended October 31, 1996 and 1995

	<u>1996</u>	<u>1995</u>
Personnel cost	\$ 278,111	\$ 249,509
Materials and supplies	12,239	8,277
Transportation	24,618	28,934
Telephone and utilities	15,676	16,663
Maintenance	4,739	1,461
Printing and binding	2,928	2,179
Contractual services	21,265	17,560
Uniforms	2,045	1,385
Uninsured losses	47,787	21,072
Other	<u>1,680</u>	<u>2,981</u>
	<u>\$ 411,088</u>	<u>\$ 350,021</u>

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INTERNAL SERVICE FUNDS

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

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

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

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

Parish Group Self Insurance Fund - To account for monies accumulated to provide group insurance for Parish employees. Employer and employee contributions are used to purchase insurance, pay claims and pay for administration of the program. In September of 1996, the Parish employees joined the Group Hospitalization Fund.

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

COMBINING BALANCE SHEET
October 31, 1996

ASSETS	Central Vehicle Maintenance	Central Printing
CURRENT ASSETS		
Cash	\$ 75	\$ 100
Cash held in trust	-	44
Due from consolidated cash account	987	38,174
Due from other funds	109,424	3,857
Accounts receivable	2,335	79
Inventories, at cost (moving average)	229,385	26,665
Less allowance for obsolescence	(14,134)	-
Prepaid expenses	-	11,757
Total current assets	<u>\$ 328,072</u>	<u>\$ 80,676</u>
PLANT AND EQUIPMENT		
Buildings and improvements	\$ 1,197,424	\$ -
Equipment, at cost	<u>479,503</u>	<u>262,144</u>
	\$ 1,676,927	\$ 262,144
Accumulated depreciation	<u>(933,699)</u>	<u>(179,493)</u>
Net plant and equipment	<u>\$ 743,228</u>	<u>\$ 82,651</u>
Total assets	<u>\$ 1,071,300</u>	<u>\$ 163,327</u>
LIABILITIES AND FUND EQUITY		
CURRENT LIABILITIES		
Cash overdraft	\$ -	\$ -
Accounts payable	96,208	14,306
Unpaid claims liability	-	-
Other payables	32,613	3,317
Due to other funds	-	-
Accrued compensated absences	<u>151,161</u>	<u>4,027</u>
Total current liabilities	<u>\$ 279,982</u>	<u>\$ 21,650</u>
FUND EQUITY		
Contributed capital	\$ 694,348	\$ 89,115
Retained earnings (accumulated deficit)	<u>96,970</u>	<u>52,562</u>
Total fund equity (deficit)	<u>\$ 791,318</u>	<u>\$ 141,677</u>
Total liabilities and fund equity	<u>\$ 1,071,300</u>	<u>\$ 163,327</u>

See Notes to Financial Statements.

<u>Self- Insurance Fund</u>	<u>Group Hospital- ization Fund</u>	<u>Parish Group Self- Insurance Fund</u>	<u>Total</u>
\$ -	\$ -	\$ -	\$ 175
-	-	-	44
4,399,299	1,602,832	55,590	6,096,882
-	33,850	76,964	224,095
5,786	85,580	52,190	145,970
-	-	-	256,050
-	-	-	(14,134)
<u>490,455</u>	<u>-</u>	<u>-</u>	<u>502,212</u>
<u>\$ 4,895,540</u>	<u>\$ 1,722,262</u>	<u>\$ 184,744</u>	<u>\$ 7,211,294</u>
\$ -	\$ -	\$ -	\$ 1,197,424
-	-	-	741,647
\$ -0-	\$ -0-	\$ -0-	\$ 1,939,071
-	-	-	(1,113,192)
<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 825,879</u>
<u>\$ 4,895,540</u>	<u>\$ 1,722,262</u>	<u>\$ 184,744</u>	<u>\$ 8,037,173</u>
\$ -	\$ 127,804	\$ -	\$ 127,804
136,571	-	118,254	365,339
7,219,682	1,360,000	-	8,579,682
-	23,180	-	59,110
486,310	76,964	-	563,274
-	-	-	155,188
<u>\$ 7,842,563</u>	<u>\$ 1,587,948</u>	<u>\$ 118,254</u>	<u>\$ 9,850,397</u>
\$ -	\$ -	\$ -	\$ 783,463
(2,947,023)	134,314	66,490	(2,596,687)
<u>\$ (2,947,023)</u>	<u>\$ 134,314</u>	<u>\$ 66,490</u>	<u>\$ (1,813,224)</u>
<u>\$ 4,895,540</u>	<u>\$ 1,722,262</u>	<u>\$ 184,744</u>	<u>\$ 8,037,173</u>

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

COMBINING STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN RETAINED EARNINGS (ACCUMULATED DEFICIT)
Year Ended October 31, 1996

	Central Vehicle <u>Maintenance</u>	Central <u>Printing</u>
Operating revenues:		
Charges for services	\$ 2,850,657	\$ 249,321
Miscellaneous	<u>2,692</u>	<u>65</u>
Total operating revenues	\$ 2,853,349	\$ 249,386
Cost of services rendered	<u>2,885,384</u>	<u>276,878</u>
Operating income (loss)	\$ (32,035)	\$ (27,492)
Nonoperating revenues (expenses):		
Interest earned	-	422
Gain (loss) on assets scrapped (net)	<u>(547)</u>	<u>-</u>
Net income (loss)	\$ (32,582)	\$ (27,070)
Add depreciation and loss on assets contributed or funded by other funds that reduce contributed capital	<u>90,495</u>	<u>19,172</u>
Increase (decrease) in retained earnings	\$ 57,913	\$ (7,898)
Retained earnings (accumulated deficit), beginning	<u>39,057</u>	<u>60,460</u>
Retained earnings (accumulated deficit), ending	<u>\$ 96,970</u>	<u>\$ 52,562</u>

See Notes to Financial Statements.

* Ten Month Period.

<u>Self- Insurance Fund</u>	<u>Group Hospital- ization Fund</u>	<u>Parish Group Self- Insurance Fund *</u>	<u>Total</u>
\$ 3,993,688	\$ 6,015,851	\$ 611,732	\$13,721,249
<u>236,539</u>	<u>336,700</u>	<u>424,109</u>	<u>1,000,105</u>
\$ 4,230,227	\$ 6,352,551	\$ 1,035,841	\$14,721,354
<u>3,969,737</u>	<u>7,270,007</u>	<u>1,036,341</u>	<u>15,438,347</u>
\$ 260,490	\$ (917,456)	\$ (500)	\$ (716,993)
197,390	201,044	5,994	404,850
<u>-</u>	<u>-</u>	<u>-</u>	<u>(547)</u>
\$ 457,880	\$ (716,412)	\$ 5,494	\$ (312,690)
<u>-</u>	<u>-</u>	<u>-</u>	<u>109,667</u>
\$ 457,880	\$ (716,412)	\$ 5,494	\$ (203,023)
<u>(3,404,903)</u>	<u>850,726</u>	<u>60,996</u>	<u>(2,393,664)</u>
<u>\$ (2,947,023)</u>	<u>\$ 134,314</u>	<u>\$ 66,490</u>	<u>\$ (2,596,687)</u>

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

COMBINING STATEMENT OF CASH FLOWS
Year Ended October 31, 1996

	<u>Central Vehicle Maintenance</u>	<u>Central Printing</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Operating income (loss)	\$ (32,035)	\$ (27,492)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:		
Depreciation	89,947	20,948
Changes in assets and liabilities	<u>(35,872)</u>	<u>(2,543)</u>
Net cash provided by (used by) operating activities	<u>\$ 22,040</u>	<u>\$ (9,087)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Decrease in cash overdraft	<u>\$ (21,053)</u>	<u>\$ -0-</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest on investments	<u>\$ -0-</u>	<u>\$ 422</u>
Net increase (decrease) in cash and cash equivalents	\$ 987	\$ (8,665)
Cash and cash equivalents at beginning of year	<u>75</u>	<u>46,983</u>
Cash and cash equivalents at end of year	<u>\$ 1,062</u>	<u>\$ 38,318</u>
Noncash capital and financing activities:		
Capital assets acquired by contribution from other funds	<u>\$ 79,920</u>	<u>\$ -0-</u>
Book value of capital assets scrapped	<u>\$ 547</u>	<u>\$ -0-</u>

See Notes to Financial Statements.

*Ten Month Period.

LAZARUS CITY PARISH CONSOLIDATED GOVERNMENT
 LAZARUS CITY, LOUISIANA
 GENERAL SERVICE FUND
 GENERAL FUND MAINTENANCE FUND

REVENUES, EXPENSES AND TRANSFERS
 FOR THE YEAR ENDED DECEMBER 31, 1987

Self- Insurance Fund	Group Hospital- ization Fund	Parish Group Self- Insurance Fund *	Total
\$ 260,490	\$ (917,456)	\$ (500)	\$ (716,993)
\$ 620,358	\$ 799,873	\$ (114,726)	\$ 1,265,497
\$ 1,280,848	\$ 1,597,746	\$ (115,226)	\$ 2,763,368
\$ -0-	\$ (42,185)	\$ -0-	\$ (62,238)
\$ 197,390	\$ 201,044	\$ 5,994	\$ 404,428
\$ 1,078,238	\$ 41,276	\$ (109,232)	\$ 1,010,282
3,321,061	1,561,556	164,822	5,047,439
\$ 4,399,299	\$ 1,602,832	\$ 55,590	\$ 6,057,721
\$ -0-	\$ -0-	\$ -0-	\$ 79,970
\$ -0-	\$ -0-	\$ -0-	\$ 547

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, 1996 and 1995

	<u>1996</u>	<u>1995</u>
Operating revenues:		
Charges for services	\$ 2,850,657	\$ 2,449,892
Miscellaneous	<u>2,692</u>	<u>3,142</u>
Total operating revenues	<u>\$ 2,853,349</u>	<u>\$ 2,453,034</u>
Cost of services rendered:		
Garage and service station expenses	\$ 2,442,700	\$ 2,133,903
Administration and warehousing expenses	352,737	322,842
Depreciation	<u>89,947</u>	<u>72,413</u>
Total cost of services rendered	<u>\$ 2,885,384</u>	<u>\$ 2,529,158</u>
Operating loss	\$ (32,035)	\$ (76,124)
Nonoperating expenses:		
Loss on assets scrapped (net)	<u>(547)</u>	<u>(1,017)</u>
Net loss	\$ (32,582)	\$ (77,141)
Add depreciation and loss on assets contributed or funded by other funds that reduce contributed capital	<u>90,495</u>	<u>73,636</u>
Increase (decrease) in retained earnings	\$ 57,913	\$ (3,505)
Retained earnings, beginning	<u>39,057</u>	<u>42,562</u>
Retained earnings, ending	<u>\$ 96,970</u>	<u>\$ 39,057</u>

See Notes to Financial Statements.

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

SCHEDULES OF OPERATING EXPENSES
Years Ended October 31, 1996 and 1995

	<u>1996</u>	<u>1995</u>
Garage and service station expenses:		
Salaries	\$ 768,336	\$ 676,191
Retirement	52,334	44,057
Miscellaneous	9,422	6,812
Cost of materials used	1,468,689	1,271,535
Transportation	15,766	12,281
Equipment maintenance	7,095	5,964
Contractual services	680	1,261
Printing and binding	1,288	228
Safety equipment	1,494	1,208
Shop supplies	26,606	25,171
Insurance	<u>90,990</u>	<u>89,195</u>
	<u>\$ 2,442,700</u>	<u>\$ 2,133,903</u>
Administration and warehousing expenses:		
Salaries	\$ 219,499	\$ 213,634
Retirement	16,036	13,846
Miscellaneous	526	629
Transportation	4,707	3,813
Postage	477	402
Auditing fees	2,460	2,376
Janitorial supplies	4,191	4,208
Telephone	6,630	5,621
Utilities	70,424	50,072
Contractual services	96	372
Printing and binding	477	362
Safety equipment	114	108
Shop supplies	1,371	1,145
Equipment maintenance	69	37
Insurance	<u>25,660</u>	<u>26,217</u>
	<u>\$ 352,737</u>	<u>\$ 322,842</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, 1996 and 1995

	<u>1996</u>	<u>1995</u>
Operating revenues:		
Charges for services	\$ 249,321	\$ 255,938
Miscellaneous	65	127
Total revenues	<u>\$ 249,386</u>	<u>\$ 256,065</u>
Cost of services rendered:		
Cost of materials used	\$ 135,995	\$ 167,884
Personnel cost	116,322	106,871
Auditing	1,000	1,000
Depreciation	20,948	21,589
Telephone	353	366
Repairs and maintenance	944	1,368
Professional services	979	-
Other	337	278
Total cost of services rendered	<u>\$ 276,878</u>	<u>\$ 299,356</u>
Operating loss	\$ (27,492)	\$ (43,291)
Nonoperating revenues (expenses):		
Interest earned	422	1,192
Loss on assets scrapped	-	(4,090)
Net loss	\$ (27,070)	\$ (46,189)
Add depreciation and loss on assets contributed or funded by other funds that reduce contributed capital	<u>19,172</u>	<u>21,710</u>
Decrease in retained earnings	\$ (7,898)	\$ (24,479)
Retained earnings, beginning	<u>60,460</u>	<u>84,939</u>
Retained earnings, ending	<u>\$ 52,562</u>	<u>\$ 60,460</u>

See Notes to Financial Statements.

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

STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN RETAINED EARNINGS
Year Ended October 31, 1996

	<u>Self- Insurance</u>	<u>Group Hospital- ization</u>	<u>Parish Group Self- Insurance Fund *</u>	<u>Total</u>
Operating revenues:				
Charges for services -				
Group insurance	\$ -	\$ 5,216,517	\$ 611,732	\$ 5,828,249
Insurance and bonds	991,815	799,334	-	1,791,149
Uninsured loss reimbursement	2,551,380	-	-	2,551,380
Administrative	450,493	-	-	450,493
Miscellaneous -				
Excess claims recovery	-	275,339	416,883	692,222
Subrogation recoveries	235,198	61,361	7,226	303,785
Other	<u>1,341</u>	<u>-</u>	<u>-</u>	<u>1,341</u>
Total operating revenues	<u>\$ 4,230,227</u>	<u>\$ 6,352,551</u>	<u>\$ 1,035,841</u>	<u>\$11,618,619</u>
Cost of services rendered:				
Administrative fees and insurance premiums	\$ 732,225	\$ 169,491	\$ 134,891	\$ 1,036,607
Professional fees	498,638	987	-	499,625
Claims and uninsured losses	2,290,869	6,990,208	900,572	10,181,649
Personnel cost	389,776	78,417	-	468,193
Transportation	2,898	-	-	2,898
Materials and supplies	23,459	10,687	-	34,146
Telephone	4,867	1,306	-	6,173
Printing and postage	3,177	10,377	-	13,554
Awards and advertising	10,360	-	-	10,360
Contractual services	-	8,521	-	8,521
Other	<u>13,468</u>	<u>13</u>	<u>878</u>	<u>14,359</u>
Total cost of services rendered	<u>\$ 3,969,737</u>	<u>\$ 7,270,007</u>	<u>\$ 1,036,341</u>	<u>\$12,276,085</u>
Operating income (loss)	\$ 260,490	\$ (917,456)	\$ (500)	\$ (657,466)
Nonoperating revenues:				
Interest earned on investments	<u>197,390</u>	<u>201,044</u>	<u>5,994</u>	<u>404,428</u>
Net income (loss)	\$ 457,880	\$ (716,412)	\$ 5,494	\$ (253,038)

(continued)

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

STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN RETAINED EARNINGS (CONTINUED)
Year Ended October 31, 1996

	<u>Self- Insurance</u>	<u>Group Hospital- ization</u>	<u>Parish Group Self- Insurance Fund *</u>	<u>Total</u>
Net income (loss) (brought forward)	\$ 457,880	\$ (716,412)	\$ 5,494	\$ (253,038)
Retained earnings (accumulated deficit), beginning	<u>(3,404,903)</u>	<u>850,726</u>	<u>60,996</u>	<u>(2,493,181)</u>
Retained earnings (accumulated deficit), ending	<u><u>\$(2,947,023)</u></u>	<u><u>\$ 134,314</u></u>	<u><u>\$ 56,490</u></u>	<u><u>\$(2,746,219)</u></u>

See Notes to Financial Statements.

* Ten Month Period.

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

SCHEDULE OF CHANGES IN RETAINED EARNINGS BY TYPE OF COVERAGE
Year Ended October 31, 1996

	Retained Earnings (Accumulated Deficit) <u>10/31/95</u>	Revenues, Transfers and Internal <u>Adjustments</u>
<u>Self-Insurance Fund</u>		
Workmen's compensation	\$ (1,029,396)	\$ 1,312,992
Fire and extended coverage	(62,499)	494,499
Boiler and machinery	457,331	404,146
Monies and securities	2,701	4,806
Auto and general liabilities	(2,318,711)	1,340,996
Fleet collision	(18,028)	242,694
Errors and omissions	(766,458)	(190,868)
Employee life	151,857	176,866
Contingency reserve	166,109	178,732
Other	12,191	12,261
Administrative and general costs	<u>-</u>	<u>450,493</u>
	\$ (3,404,903)	\$ 4,427,617
<u>Group Hospitalization Fund</u>		
Employee hospitalization	850,726	6,553,595
<u>Parish Group Self-Insurance Fund*</u>		
Employee hospitalization	<u>60,996</u>	<u>1,041,835</u>
	<u>\$ (2,493,181)</u>	<u>\$ 12,023,047</u>

* Ten Month Period.

<u>Insurance and Bonds</u>	<u>Expenses, Current Year Claims and Changes in Estimates</u>	<u>Retained Earnings (Accumulated Deficit) 10/31/96</u>
\$ 146,515	\$ 455,711	\$ (318,630)
308,270	257,252	(133,522)
224,437	(195,218)	832,258
4,806	246	2,455
1,155	2,743,998	(3,722,868)
-	240,267	(15,601)
-	(808,237)	(149,089)
34,781	93,000	200,942
-	-	344,841
12,261	-	12,191
-	<u>450,493</u>	<u>-</u>
\$ 732,225	\$ 3,237,512	\$ (2,947,023)
169,491	7,100,516	134,314
<u>134,891</u>	<u>901,450</u>	<u>66,490</u>
<u>\$ 1,036,607</u>	<u>\$ 11,239,478</u>	<u>\$ (2,746,219)</u>

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FIDUCIARY TYPE FUNDS

AGENCY FUNDS -

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

City Deferred Compensation Plan Fund - To account for income deferred by employees participating in the City's deferred compensation plan. Amounts are withheld from employee paychecks and remitted to the plan administrator to invest until the appropriate time when benefits are paid.

Consolidated Cash Account Fund - To account for monies of various City and Parish funds and other governmental agencies consolidated to yield a better return on investment. Funds and agencies receive a share of the interest earnings based on their share of funds in relation to total funds held in the consolidated account.

Parish Payroll Fund - To account for payroll expenditures of the Parish. Individual funds transfer amounts needed to cover their share of payroll costs.

Parish Deferred Compensation Plan Fund - To account for income deferred by employees participating in Lafayette Parish's deferred compensation plan. Amounts are withheld from employee paychecks and remitted to the plan administrator to invest until the appropriate time when benefits are paid.

EXPENDABLE TRUST FUNDS -

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

Metrocode Retirement Fund - To account for monies accumulated to provide supplemental retirement benefits to three employees so that benefits to all former Metrocode employees are equitable upon retirement.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
ALL FIDUCIARY TYPE FUNDS

COMBINING BALANCE SHEET
October 31, 1996

	Agency Funds		
ASSETS	City Payroll Fund	City Deferred Compensation Fund	Consolidated Cash Account Fund
Cash	\$ -	\$ -	\$ 6,231,473
Due from consolidated cash account	328,290	-	-
Investments, at cost or amortized cost	-	-	77,636,394
Investment in deferred compensation plan assets	-	8,803,987	-
Accrued interest receivable	-	-	731,332
Due from other funds	-	-	-
Due from component units	-	-	-
Total assets	<u>\$ 328,290</u>	<u>\$ 8,803,987</u>	<u>\$ 84,599,199</u>
LIABILITIES AND FUND BALANCES:			
Liabilities:			
Cash overdraft	\$ 211,224	\$ -	\$ -
Accounts payable and accrued liabilities	114,351	8,803,987	-
Due to other funds	2,715	-	80,428,085
Due to component units	-	-	3,145,595
Due to other governmental agencies	-	-	1,025,519
Total liabilities	<u>\$ 328,290</u>	<u>\$ 8,803,987</u>	<u>\$ 84,599,199</u>
Fund balances:			
Reserved	\$ -	\$ -	\$ -
Unreserved - undesignated	-	-	-
Total fund balances	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>
Total liabilities and fund balances	<u>\$ 328,290</u>	<u>\$ 8,803,987</u>	<u>\$ 84,599,199</u>

See Notes to Financial Statements.

<u>Expendable Trust Funds</u>				
<u>Parish Payroll Fund</u>	<u>Parish Deferred Compensation Fund</u>	<u>Unemployment Compensation Fund</u>	<u>Metrocode Retirement Fund</u>	<u>Total</u>
\$ 80,041	\$ -	\$ -	\$ -	\$ 6,311,514
-	-	252,069	24,097	604,456
-	-	-	-	77,636,394
-	1,046,743	-	-	9,850,730
-	-	-	-	731,332
9,139	-	-	-	9,139
<u>880</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>880</u>
<u>\$ 90,060</u>	<u>\$ 1,046,743</u>	<u>\$ 252,069</u>	<u>\$ 24,097</u>	<u>\$ 95,144,445</u>
\$ -	\$ -	\$ -	\$ -	\$ 211,224
85,260	1,046,743	-	-	10,050,341
4,800	-	-	-	80,435,600
-	-	-	-	3,145,595
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,025,519</u>
<u>\$ 90,060</u>	<u>\$ 1,046,743</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 94,868,279</u>
\$ -	\$ -	\$ -	\$ 24,097	\$ 24,097
-	-	252,069	-	252,069
<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 252,069</u>	<u>\$ 24,097</u>	<u>\$ 276,166</u>
<u>\$ 90,060</u>	<u>\$ 1,046,743</u>	<u>\$ 252,069</u>	<u>\$ 24,097</u>	<u>\$ 95,144,445</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
ALL EXPENDABLE TRUST FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
Year Ended October 31, 1996

	Unemployment Compensation <u>Fund</u>	Metrocode Retirement <u>Fund</u>	<u>Total</u>
Revenues:			
Interest earned on investments:	\$ 13,594	\$ 1,503	\$ 15,097
Expenditures:			
General government -			
Claims	\$ 7,867	\$ -	\$ 7,867
Retirement benefits	<u>-</u>	<u>3,592</u>	<u>3,592</u>
Total expenditures	\$ 7,867	\$ 3,592	\$ 11,459
Excess (deficiency) of revenues over expenditures	\$ 5,727	\$ (2,089)	\$ 3,638
Other financing sources:			
Transfer from other funds	<u>25,502</u>	<u>-</u>	<u>25,502</u>
Excess (deficiency) of revenues and other sources over expenditures	\$ 31,229	\$ (2,089)	\$ 29,140
Fund balances, beginning	<u>220,840</u>	<u>26,186</u>	<u>247,026</u>
Fund balances, ending	<u>\$ 252,069</u>	<u>\$ 24,097</u>	<u>\$ 276,166</u>

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
AGENCY FUND TYPE
CITY PAYROLL FUND

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
Year Ended October 31, 1996

	Balances October 31, <u>1995</u>	<u>Additions</u>	<u>Deductions</u>	Balances October 31, <u>1996</u>
ASSETS				
Due from consolidated cash account	<u>\$ 371,701</u>	<u>\$34,745,117</u>	<u>\$34,788,528</u>	<u>\$ 328,290</u>
LIABILITIES				
Cash overdraft	\$ 264,166	\$ -	\$ 52,942	\$ 211,224
Accrued liabilities	104,720	34,710,674	34,701,043	114,351
Due to other funds	<u>2,815</u>	<u>34,443</u>	<u>34,543</u>	<u>2,715</u>
Total liabilities	<u>\$ 371,701</u>	<u>\$34,745,117</u>	<u>\$34,788,528</u>	<u>\$ 328,290</u>

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
AGENCY FUND TYPE
CITY DEFERRED COMPENSATION FUND

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
Year Ended October 31, 1996

ASSETS	Balances October 31, <u>1995</u>	Net Additions	Balances October 31, <u>1996</u>
Investment in deferred compensation plan assets, at market	<u>\$ 7,340,754</u>	<u>\$ 1,463,233</u>	<u>\$ 8,803,987</u>
LIABILITIES			
Due to employees for deferred compensation and accumulated net earnings	<u>\$ 7,340,754</u>	<u>\$ 1,463,233</u>	<u>\$ 8,803,987</u>

See Notes to Financial Statements.

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

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
Year Ended October 31, 1996

	Balances October 31, <u>1995</u>	Net Additions (Deductions)	Balances October 31, <u>1996</u>
ASSETS			
Cash	\$ 4,944,679	\$ 1,286,794	\$ 6,231,473
Investments, at cost or amortized cost	72,837,936	4,798,458	77,636,394
Accrued interest receivable on investments	<u>559,835</u>	<u>171,497</u>	<u>731,332</u>
Total assets	<u>\$78,342,450</u>	<u>\$ 6,256,749</u>	<u>\$84,599,199</u>
LIABILITIES			
Due to other funds	\$73,851,652	\$ 6,576,433	\$80,428,085
Due to component units	2,603,313	542,282	3,145,595
Due to other governmental agencies	<u>1,887,485</u>	<u>(861,966)</u>	<u>1,025,519</u>
Total liabilities	<u>\$78,342,450</u>	<u>\$ 6,256,749</u>	<u>\$84,599,199</u>

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
AGENCY FUND
PARISH PAYROLL FUND

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
Ten Month Period Ended October 31, 1996

ASSETS	Balance <u>01/01/96</u>	<u>Additions</u>	<u>Deductions</u>	Balance <u>10/31/96</u>
Cash	\$ 10,766	\$ 8,415,922	\$ 8,346,647	\$ 80,041
Investments, at cost	204,183	597,296	801,479	-
Accrued interest receivable	1,183	-	1,183	-
Due from other funds	9	9,139	9	9,139
Due from component units	<u>-</u>	<u>880</u>	<u>-</u>	<u>880</u>
Total assets	<u>\$ 216,141</u>	<u>\$ 9,023,237</u>	<u>\$ 9,149,318</u>	<u>\$ 90,060</u>
 LIABILITIES				
Accrued liabilities	\$ 209,347	\$ 3,373,825	\$ 3,497,912	\$ 85,260
Due to other funds	<u>6,794</u>	<u>4,800</u>	<u>6,794</u>	<u>4,800</u>
Total liabilities	<u>\$ 216,141</u>	<u>\$ 3,378,625</u>	<u>\$ 3,504,706</u>	<u>\$ 90,060</u>

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
AGENCY FUND
PARISH DEFERRED COMPENSATION FUND

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
Ten Month Period Ended October 31, 1996

ASSETS	Balance <u>01/01/96</u>	<u>Additions</u>	<u>Deductions</u>	Balance <u>10/31/96</u>
Investment in deferred compensation plan assets, at market	<u>\$ 960,449</u>	<u>\$ 166,198</u>	<u>\$ 79,904</u>	<u>\$1,046,743</u>
LIABILITIES				
Due to employees for deferred compensation and accumulated net earnings	<u>\$ 960,449</u>	<u>\$ 166,198</u>	<u>\$ 79,904</u>	<u>\$1,046,743</u>

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
EXPENDABLE TRUST FUND
UNEMPLOYMENT COMPENSATION FUND

STATEMENTS OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
Years Ended October 31, 1996 and 1995

	<u>1996</u>	<u>1995</u>
Revenues:		
Interest earned on investments	\$ 13,594	\$ 12,651
Expenditures:		
Claims	<u>7,867</u>	<u>25,502</u>
Excess (deficiency) of revenues over expenditures	\$ 5,727	\$ (12,851)
Other financing sources:		
Transfer from City General Fund	19,574	11,657
Transfer from Utility Fund	<u>5,928</u>	<u>3,163</u>
Excess of revenues and other sources over expenditures	\$ 31,229	\$ 1,969
Fund balance, beginning	<u>220,840</u>	<u>218,871</u>
Fund balance, ending	<u>\$ 252,069</u>	<u>\$ 220,840</u>

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
 LAFAYETTE, LOUISIANA
 EXPENDABLE TRUST FUND
 METROCODE RETIREMENT FUND

STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE
 Year: Ended October 31, 1996

Revenues:	
Interest	\$ 1,503
Expenditures:	
Current-	
General government:	
Retirement benefits	<u>3,592</u>
Deficiency of revenues over expenditures	\$ (2,089)
Fund balance, beginning	<u>26,186</u>
Fund balance, ending	<u>\$ 24,097</u>

See Notes to Financial Statements.

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GENERAL FIXED ASSETS ACCOUNT GROUP

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

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

STATEMENT OF GENERAL FIXED ASSETS
October 31, 1996

	<u>City of Lafayette</u>	<u>Lafayette Parish</u>	<u>Total</u>
General fixed assets:			
Land	\$ 9,044,814	\$ 1,301,761	\$ 10,346,575
Buildings and improvements	42,342,832	33,549,812	75,892,644
Equipment -			
Machinery and vehicles	15,981,565	4,195,970	20,177,535
Other equipment	<u>11,061,327</u>	<u>2,013,507</u>	<u>13,074,834</u>
Total	<u>\$78,430,538</u>	<u>\$41,061,050</u>	<u>\$119,491,588</u>
 Investment in general fixed assets	 <u>\$78,430,538</u>	 <u>\$41,061,050</u>	 <u>\$119,491,588</u>

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

STATEMENT OF CHANGES IN GENERAL FIXED ASSETS -
CITY OF LAFAYETTE
Year Ended October 31, 1996

	Balance October 31, <u>1995</u>	<u>Additions</u>	<u>Deletions</u>	Balance October 31, <u>1996</u>
General fixed assets:				
Land	\$ 8,709,839	\$ 334,975	\$ -	\$ 9,044,814
Buildings	41,615,096	728,807	1,071	42,342,832
Equipment -				
Vehicles	13,620,981	3,079,317	718,733	15,981,565
Other	<u>12,508,881</u>	<u>1,367,528</u>	<u>815,082</u>	<u>11,061,327</u>
Total	<u>\$74,454,797</u>	<u>\$ 5,510,627</u>	<u>\$ 1,534,886</u>	<u>\$78,430,538</u>
Investment in general fixed assets	<u>\$74,454,797</u>	<u>\$ 5,510,627</u>	<u>\$ 1,534,886</u>	<u>\$78,430,538</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

STATEMENT OF CHANGES IN GENERAL FIXED ASSETS -
LAFAYETTE PARISH
Ten Month Period Ended October 31, 1996

	Balance January 1, <u>1996</u>	<u>Additions</u>	<u>Deletions</u>	Balance October 31, <u>1996</u>
General fixed assets:				
Land	\$ 1,301,761	\$ -	\$ -	\$ 1,301,761
Buildings and improve- ments	33,511,830	45,777	7,795	33,549,812
Machinery and equipment	4,009,025	391,317	204,372	4,195,970
Other equipment	<u>1,794,720</u>	<u>279,051</u>	<u>60,264</u>	<u>2,013,507</u>
Total	<u>\$40,617,336</u>	<u>\$ 716,145</u>	<u>\$ 272,431</u>	<u>\$41,061,050</u>
Investment in general fixed assets	<u>\$40,617,336</u>	<u>\$ 716,145</u>	<u>\$ 272,431</u>	<u>\$41,061,050</u>

GENERAL LONG-TERM DEBT
ACCOUNT GROUP

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

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

STATEMENT OF GENERAL LONG-TERM DEBT
October 31, 1996

				City of
	Consolidated	1961	1985	
	Tax Bond	Sales	Sales	Sewer
	Sinking Fund	Tax	Tax	Assessment
	<u>Sinking Fund</u>	<u>Bonds</u>	<u>Bonds</u>	<u>Bonds</u>
AMOUNT AVAILABLE AND TO BE PROVIDED FOR PAYMENT OF LONG-TERM DEBT				
Amount available in Debt Service Funds for debt retirement	\$ 235,701	\$11,634,363	\$ 7,446,961	\$ 322,046
Amount to be provided from:				
Ad valorem taxes	8,862,299	-	-	-
Sales and use taxes	-	70,405,637	46,918,039	-
Excess annual revenues	-	-	-	-
Assessments	-	-	-	<u>138,987</u>
Total available and to be provided	<u>\$ 9,098,000</u>	<u>\$82,040,000</u>	<u>\$54,365,000</u>	<u>\$ 461,033</u>
GENERAL LONG-TERM DEBT PAYABLE				
Accrued compensated absences	\$ -	\$ -	\$ -	\$ -
Bonds payable:				
Due within one year	1,038,000	3,915,000	2,205,000	-
Due after one year	8,060,000	78,125,000	52,160,000	-
Lease payable:				
Due within one year	-	-	-	-
Due after one year	-	-	-	-
Special assessment debt with governmental commitment:				
Due within one year	-	-	-	117,405
Due after one year	-	-	-	<u>343,628</u>
Total general long-term debt	<u>\$ 9,098,000</u>	<u>\$82,040,000</u>	<u>\$54,365,000</u>	<u>\$ 461,033</u>

See Notes to Financial Statements.

<u>Lafayette</u>		<u>Lafayette Parish</u>			
<u>Accrued</u> <u>Compensated</u> <u>Absences</u>	<u>Capital</u> <u>Lease</u> <u>IBM</u>	<u>Contingencies</u> <u>Sinking</u> <u>Fund</u>	<u>GOB Jail</u> <u>Refunding</u> <u>Bonds</u>	<u>Accrued</u> <u>Compensated</u> <u>Absences</u>	<u>Total</u>
\$ -	\$ -	\$ 647,463	\$ -	\$ -	\$ 20,286,534
-	-	9,977,537	-	-	18,839,836
-	-	-	-	-	117,323,676
2,245,629	96,345	-	641,000	503,556	3,486,530
-	-	-	-	-	138,987
<u>\$ 2,245,629</u>	<u>\$ 96,345</u>	<u>\$10,625,000</u>	<u>\$ 641,000</u>	<u>\$ 503,556</u>	<u>\$160,075,563</u>
\$ 2,245,629	\$ -	\$ -	\$ -	\$ 503,556	\$ 2,749,185
-	-	1,755,000	48,000	-	8,961,000
-	-	8,870,000	593,000	-	147,808,000
-	90,061	-	-	-	90,061
-	6,284	-	-	-	6,284
-	-	-	-	-	117,405
-	-	-	-	-	343,628
<u>\$ 2,245,629</u>	<u>\$ 96,345</u>	<u>\$10,625,000</u>	<u>\$ 641,000</u>	<u>\$ 503,556</u>	<u>\$160,075,563</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

SCHEDULE OF CHANGES IN GENERAL LONG-TERM DEBT - CITY OF LAFAYETTE
Year Ended October 31, 1996

	Balance October 31, 1995	Long-Term Debt Issued/ Compensation Accrued	Long-Term Debt Retired	Debt Service Funds Operations	Balance October 31, 1996
Amount available in debt service funds	\$ 19,474,710	\$ -	\$ -	\$ 164,361	\$ 19,639,071
Amount to be provided for retirement of long-term debt from:					
Ad valorem taxes	9,852,826	-	(978,000)	(12,527)	8,862,299
Sales and use taxes	123,213,342	-	(5,705,000)	(184,666)	117,323,676
Excess annual revenues	2,066,589	360,432	(85,047)	-	2,341,974
Assessments	<u>223,560</u>	<u>-</u>	<u>(117,405)</u>	<u>32,832</u>	<u>138,987</u>
Total available and to be provided	<u>\$154,831,027</u>	<u>\$ 360,432</u>	<u>\$ (6,885,452)</u>	<u>\$ -0-</u>	<u>\$148,306,007</u>
General long-term debt payable	<u>\$154,831,027</u>	<u>\$ 360,432</u>	<u>\$ (6,885,452)</u>	<u>\$ -0-</u>	<u>\$148,306,007</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

SCHEDULE OF CHANGES IN GENERAL LONG-TERM DEBT -
LAFAYETTE PARISH
Ten Month Period Ended October 31, 1996

	Balance January 1, <u>1996</u>	Long-Term Debt <u>Issued</u>	Long-Term Debt <u>Retired</u>	Debt Service Funds <u>Operations</u>	Balance October 31, <u>1996</u>
Amount available in debt service funds	\$ 1,127,211	\$ -	\$ -	\$ (479,748)	\$ 647,463
Amount to be provided for retirement of long-term debt from:					
Ad valorem taxes	11,112,789	-	(1,615,000)	479,748	9,977,537
Excess annual revenues	<u>1,117,153</u>	<u>72,403</u>	<u>(45,000)</u>	<u>-</u>	<u>1,144,556</u>
Total available and to be provided	<u>\$13,357,153</u>	<u>\$ 72,403</u>	<u>\$(1,660,000)</u>	<u>\$ -0-</u>	<u>\$11,769,556</u>
General long-term debt payable	<u>\$13,357,153</u>	<u>\$ 72,403</u>	<u>\$(1,660,000)</u>	<u>\$ -0-</u>	<u>\$11,769,556</u>

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COMPONENT UNITS

DOWNTOWN DEVELOPMENT AUTHORITY -

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

CAJUNDOME OPERATING FUND -

A multi-purpose civic center that is financed by user fees and Lafayette City-Parish Consolidated Government appropriations.

PENSION TRUST FUNDS -

Firemen's Pension and Relief Fund - To account for a pension fund established for classified employees of the Lafayette Fire Department. Funding is from employee contributions, the Lafayette City-Parish Consolidated Government, and the Government's share of the fire insurance tax received from the State of Louisiana.

Police Pension and Relief Fund - To account for a pension fund established for all classified employees of the Lafayette Police Department. Funding is from employee contributions, matched by Consolidated Government contributions.

CITY COURT OF LAFAYETTE -

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

MARSHAL-CITY COURT OF LAFAYETTE -

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

LAFAYETTE PUBLIC TRUST FINANCING AUTHORITY -

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

CRIMINAL COURT FUND -

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

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

COMBINING BALANCE SHEET
October 31, 1996

ASSETS	Downtown Development Authority	Cajundome Operating Fund	Pension Trust Funds	
			Firemen's Pension and Relief Fund	Police Pension and Relief Fund
Current assets:				
Cash	\$ 150	\$ 2,298,072	\$ -	\$ -
Due from consolidated cash account	393,522	-	191,293	-
Investments, at cost or amortized cost	-	-	10,538,715	2,392,643
Accrued interest receivable	-	19	285,926	78,903
Accounts receivable	-	194,901	18,410	22,025
Taxes receivable	145,431	-	-	-
Due from primary government	-	248,261	38,757	44,059
Other receivables	124,733	-	-	-
Restricted assets:				
Cash	-	-	-	-
Due from consolidated cash account	-	-	-	-
Investments, at cost, or amortized cost	-	-	-	-
Accrued interest receivable	-	-	-	-
Loans receivable	-	-	-	-
Deposits	-	7,692	-	-
Land and building	132,241	-	-	-
Equipment	31,319	-	-	-
Deferred charges	-	-	-	-
Amount available in debt service funds	-	14,627	-	-
Amount to be provided for retirement of general long-term debt	8,160	1,109,787	-	-
 Total assets	 \$ 835,556	 \$ 3,873,359	 \$11,073,101	 \$ 2,537,630

<u>City Court of Lafayette</u>	<u>Marshal - City Court of Lafayette</u>	<u>Lafayette Public Trust Financing Authority</u>	<u>Criminal Court Fund</u>	<u>Total</u>
\$ 2,600,421	\$ 120,857	\$ -	\$ 25	\$ 5,019,525
-	-	-	-	584,815
-	-	-	-	12,931,358
-	-	-	12,137	376,985
-	6,795	-	-	242,131
-	-	-	-	145,431
-	-	-	-	331,077
-	-	-	248,632	373,365
-	-	1,102,566	-	1,102,566
-	-	2,279,328	-	2,279,328
-	-	16,638,618	-	16,638,618
-	-	43,651	-	43,651
-	-	7,099,903	-	7,099,903
-	-	-	-	7,692
-	-	-	-	132,241
161,677	-	-	129,886	322,882
-	-	845,984	-	845,984
-	-	-	-	14,627
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,117,947</u>

\$ 2,762,098

\$ 127,652

\$28,010,050

\$ 390,680

\$ 49,610,126

(continued)

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

COMBINING BALANCE SHEET (CONTINUED)
October 31, 1996

LIABILITIES AND FUND BALANCES	Downtown Development <u>Authority</u>	Cajundome Operating <u>Fund</u>	<u>Pension Trust Funds</u>	
			Firemen's Pension and <u>Relief Fund</u>	Police Pension and <u>Relief Fund</u>
Liabilities (payable from current assets):				
Due to consolidated cash account	\$ -	\$ -	\$ -	\$ 46,509
Accounts payable and accrued liabilities	-	852,722	15,591	102,509
Other payables	-	-	-	-
Accrued payments - Deferred retirement program	-	-	524,839	-
Due to other governmental agencies	-	-	-	-
Due to primary government	-	-	-	-
Deferred revenues	273,969	1,052,400	-	-
Accrued compensated absences	8,160	51,414	-	-
Liabilities (payable from restricted assets):				
Revenue bonds payable	-	-	-	-
Accrued liabilities	-	-	-	-
Bonds payable	-	<u>1,073,000</u>	-	-
Total liabilities	<u>\$ 282,129</u>	<u>\$ 3,029,536</u>	<u>\$ 540,430</u>	<u>\$ 149,018</u>
Fund equity:				
Investment in general fixed assets	\$ 163,560	\$ -	\$ -	\$ -
Retained earnings - Reserved for bond retirement	-	-	-	-
Fund balance - Reserved for - Employee retirement	-	-	10,532,671	2,388,612
Capital expenditures	-	729,196	-	-
Event promotion	-	100,000	-	-
Designated for debt retirement	-	14,627	-	-
Unreserved and undesignated	<u>389,867</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>\$ 553,427</u>	<u>\$ 843,823</u>	<u>\$10,532,671</u>	<u>\$ 2,388,612</u>
Total liabilities and fund balances	<u>\$ 835,556</u>	<u>\$ 3,873,359</u>	<u>\$11,073,101</u>	<u>\$ 2,537,630</u>

See Notes to Financial Statements.

<u>City Court of Lafayette</u>	<u>Marshal - City Court of Lafayette</u>	<u>Lafayette Public Trust Financing Authority</u>	<u>Criminal Court Fund</u>	<u>Total</u>
\$ -	\$ -	\$ -	\$ 191,114	\$ 237,623
5,175	4,169	-	55,568	1,035,734
601,333	226	-	-	601,559
-	-	-	-	524,839
39,241	-	-	4,827	44,068
60,086	-	-	9,285	69,371
-	-	-	-	1,326,369
-	-	-	-	59,574
-	-	16,158,501	-	16,158,501
-	-	109,963	-	109,963
-	-	-	-	<u>1,073,000</u>
<u>\$ 705,835</u>	<u>\$ 4,395</u>	<u>\$16,268,464</u>	<u>\$ 260,794</u>	<u>\$ 21,240,601</u>
\$ 161,677	\$ -	\$ -	\$ 129,886	\$ 455,123
-	-	7,343,478	-	7,343,478
-	-	-	-	12,921,283
-	-	-	-	729,196
-	-	-	-	100,000
-	-	-	-	14,627
<u>1,894,586</u>	<u>123,257</u>	<u>4,398,108</u>	<u>-</u>	<u>6,805,818</u>
<u>\$ 2,056,263</u>	<u>\$ 123,257</u>	<u>\$11,741,586</u>	<u>\$ 129,886</u>	<u>\$ 28,369,525</u>
<u>\$ 2,762,098</u>	<u>\$ 127,632</u>	<u>\$28,010,050</u>	<u>\$ 390,680</u>	<u>\$ 49,610,126</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
COMPONENT UNITS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES -
ALL GOVERNMENTAL FUND TYPES
Year Ended October 31, 1996

	<u>Downtown Development Authority</u>	<u>Cajundome Operating Fund</u>	<u>City Court of Lafayette</u>
Revenues:			
Taxes	\$ 263,452	\$ -	\$ -
Intergovernmental	-	809,400	-
Charges for services	-	3,373,836	-
Fines and forfeits	-	-	261,950
Interest	29,751	111,915	42,573
Miscellaneous	-	<u>110,914</u>	-
Total revenues	<u>\$ 293,203</u>	<u>\$ 4,406,065</u>	<u>\$ 304,523</u>
Expenditures:			
Current -			
General government	\$ 7,462	\$ 7,818	\$ 119,837
Economic development and assistance	306,621	-	-
Culture and recreation	-	4,165,266	-
Capital projects	-	197,329	-
Debt service -			
Bonds retired	-	477,000	-
Interest coupons paid	-	<u>131,595</u>	-
Total expenditures	<u>\$ 314,083</u>	<u>\$ 4,979,008</u>	<u>\$ 119,837</u>
Excess (deficiency) of revenues over expenditures	\$ (20,880)	\$ (572,943)	\$ 184,686
Other financing sources:			
Transfers from primary government	93,193	723,280	-
Transfers from other funds	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues and other financing sources over expenditures	\$ 72,313	\$ 150,337	\$ 184,686
Fund balances, beginning	<u>317,554</u>	<u>693,486</u>	<u>1,709,900</u>
Fund balances, ending	<u>\$ 389,867</u>	<u>\$ 843,823</u>	<u>\$ 1,894,586</u>

See Notes to Financial Statements.

* Ten Month Period.

<u>Marshal - City Court of Lafayette</u>	<u>Lafayette Public Trust Financing Authority</u>	<u>Criminal Court Fund *</u>	<u>Total</u>
\$ -	\$ -	\$ -	\$ 263,452
-	-	62,231	871,631
89,926	-	22,614	3,486,376
10,388	-	354,215	626,553
491	288,917	7,290	480,937
<u>660</u>	<u>-</u>	<u>182,910</u>	<u>294,484</u>
<u>\$ 101,465</u>	<u>\$ 288,917</u>	<u>\$ 629,260</u>	<u>\$ 6,023,433</u>
\$ 85,083	\$ 22,871	\$ 1,300,373	\$ 1,543,444
-	-	-	306,621
-	-	-	4,165,266
-	-	-	197,329
-	-	-	477,000
<u>-</u>	<u>-</u>	<u>-</u>	<u>131,595</u>
<u>\$ 85,083</u>	<u>\$ 22,871</u>	<u>\$ 1,300,373</u>	<u>\$ 6,821,255</u>
\$ 16,382	\$ 266,046	\$ (671,113)	\$ (797,822)
-	-	671,113	1,487,586
<u>-</u>	<u>38,837</u>	<u>-</u>	<u>38,837</u>
\$ 16,382	\$ 304,883	\$ -0-	\$ 728,601
<u>106,875</u>	<u>4,093,225</u>	<u>-</u>	<u>6,921,040</u>
<u>\$ 123,257</u>	<u>\$ 4,398,108</u>	<u>\$ -0-</u>	<u>\$ 7,649,641</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
COMPONENT UNITS

COMBINING STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN RETAINED EARNINGS -
ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS
Year Ended October 31, 1996

	<u>Firemen's Pension and Relief Fund</u>	<u>Police Pension and Relief Fund</u>	<u>Lafayette Public Trust Financing Authority</u>	<u>Total</u>
Revenues:				
Contributions from employees	\$ 487,456	\$ 561,245	\$ -	\$1,048,701
Contributions from employer - Matching contribution	507,759	561,245	-	1,069,004
Interest earned on loans	-	-	699,257	699,257
Interest earned on investments	<u>695,478</u>	<u>185,932</u>	<u>2,169,006</u>	<u>3,050,416</u>
Total revenues	<u>\$1,690,693</u>	<u>\$1,308,422</u>	<u>\$2,868,263</u>	<u>\$5,867,378</u>
Operating expenses:				
Annuity benefits	\$1,224,000	\$1,258,970	\$ -	\$2,482,970
Disability benefits	88,963	250,544	-	339,507
Refunds to terminated employees	-	54,416	-	54,416
Drop payments	143,307	-	-	143,307
Interest on bonds	-	-	2,312,704	2,312,704
Amortization of bond issue costs	-	-	93,316	93,316
General and administrative	<u>71,072</u>	<u>20,087</u>	<u>98,213</u>	<u>189,372</u>
Total operating expenses	<u>\$1,527,342</u>	<u>\$1,584,017</u>	<u>\$2,504,233</u>	<u>\$5,615,592</u>
Operating income (loss)	<u>\$ 163,351</u>	<u>\$ (275,595)</u>	<u>\$ 364,030</u>	<u>\$ 251,786</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
COMPONENT UNITS

COMBINING STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN RETAINED EARNINGS -
ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS (CONTINUED)
Year Ended October 31, 1996

	Firemen's Pension and Relief Fund	Police Pension and Relief Fund	Lafayette Public Trust Financing Authority	Total
Nonoperating revenues (expenses):				
Gain on disposal of assets	\$ 267,281	\$ 82,741	\$ -	\$ 350,022
Loss on disposal of assets	<u>(52,336)</u>	<u>(22,543)</u>	<u>-</u>	<u>(74,879)</u>
Net nonoperating revenues (expenses)	\$ <u>214,945</u>	\$ <u>60,198</u>	\$ <u>-0-</u>	\$ <u>275,143</u>
Income (loss) before operating transfers and extraordinary item	\$ 378,296	\$ (215,397)	\$ 364,030	\$ 526,929
Other financing sources (uses):				
Operating transfers from other funds	-	-	57,305	57,305
Operating transfers to other funds	-	-	(96,142)	(96,142)
Operating transfers from primary government	<u>190,060</u>	<u>250,000</u>	<u>-</u>	<u>440,060</u>
Net income before extraordinary item	\$ 568,356	\$ 34,603	\$ 325,193	\$ 928,152
Extraordinary item:				
Loss on redemption of revenue bonds	<u>-</u>	<u>-</u>	<u>318,791</u>	<u>318,791</u>
Net income	\$ 568,356	\$ 34,603	\$ 6,402	\$ 609,361
Fund equity, beginning	<u>9,964,315</u>	<u>2,354,009</u>	<u>7,337,076</u>	<u>19,655,400</u>
Fund equity, ending	<u>\$10,532,671</u>	<u>\$2,388,612</u>	<u>\$7,343,478</u>	<u>\$20,264,761</u>

See Notes to Financial Statements.

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

STATEMENTS OF CASH FLOWS
Years Ended October 31, 1996 and 1995

	<u>1996</u>	<u>1995</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Operating income	\$ 364,030	\$ 292,435
Adjustments to reconcile operating income to net cash provided by operating activities:		
Amortization of bond issue cost	93,317	106,251
Accretion of discount on investment	(251,505)	(315,844)
Amortization of bond discount	18,781	18,235
Changes in assets and liabilities:		
Decrease in accrued interest receivable	15,584	9,121
Decrease in accrued service fees	(514)	(481)
Decrease in accrued trustee fees	(2,912)	(419)
Increase (decrease) in accounts payable	(4,786)	4,443
Increase (decrease) in accrued interest on bonds payable	(74,440)	37,311
Increase (decrease) in prepaid trustee fees	<u>5,685</u>	<u>(17,055)</u>
Net cash provided by operating activities	<u>\$ 163,240</u>	<u>\$ 133,997</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Principal collected on mortgage-loans	\$ 1,084,559	\$ 1,582,751
Principal paid on revenue bonds	(2,611,212)	(3,071,211)
Proceeds from issuance of bonds	-	15,000,000
Redemption of bonds	(15,000,000)	-
Transfers to other funds	(38,837)	(7)
Transfers from other funds	-	291,000
Payment of bond issuance cost:	(21,500)	(118,404)
Payment of underwriter costs	<u>-</u>	<u>(180,500)</u>
Net cash provided by (used in) capital and related financing activities	<u>\$ (16,586,990)</u>	<u>\$ 13,503,629</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Principal collected on mortgage-backed securities	\$ 1,597,826	\$ 1,417,824
Purchase of investments	(297,553)	-
Net proceeds from the sale of and maturities of investments	<u>-</u>	<u>156,944</u>
Net cash provided by investing activities	<u>\$ 1,300,273</u>	<u>\$ 1,574,768</u>
Increase (decrease) in cash and cash equivalents	\$ (15,123,477)	\$ 15,212,394
Cash and cash equivalents at beginning of year	<u>16,203,313</u>	<u>920,919</u>
Cash and cash equivalents at end of year	<u>\$ 1,079,836</u>	<u>\$ 16,203,313</u>

(continued)

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

STATEMENTS OF CASH FLOWS (CONTINUED)
Years Ended October 31, 1996 and 1995

	<u>1996</u>	<u>1995</u>
Supplemental disclosures of cash flow information:		
Cash paid during the period -		
Interest	<u>\$ 2,387,144</u>	<u>\$ 1,562,105</u>
Reconciliation of cash and cash equivalents per statement of cash flows to the balance sheet:		
Cash and cash equivalents, beginning of year -		
Cash - restricted	\$ 9	\$ 12
Interest bearing deposits - restricted	<u>16,203,304</u>	<u>990,907</u>
Total cash and cash equivalents	<u>\$ 16,203,313</u>	<u>\$ 990,919</u>
Cash and cash equivalents, end of year -		
Cash - restricted	\$ 3,507	\$ 9
Interest bearing deposits - restricted	<u>1,076,329</u>	<u>16,203,304</u>
Total cash and cash equivalents	<u>\$ 1,079,836</u>	<u>\$ 16,203,313</u>
Increase (decrease)	<u>\$(15,123,477)</u>	<u>\$ 15,212,394</u>

See Notes to Financial Statements.

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

BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
October 31, 1996
With Comparative Totals for December 31, 1995

	Govern- mental <u>Fund Type</u>	Account Group General Fixed <u>Assets</u>	<u>Totals</u>	
ASSETS	<u>General</u>	<u>Assets</u>	<u>1996</u>	<u>1995</u>
Cash	\$ 25	\$ -	\$ 25	\$ -
Due from primary government	-	-	-	19,730
Due from other governmental agencies	248,632	-	248,632	116,254
Machinery and equipment	-	129,886	129,886	141,301
Interest receivable	<u>12,137</u>	<u>-</u>	<u>12,137</u>	<u>12,086</u>
Total assets	<u>\$ 260,794</u>	<u>\$ 129,886</u>	<u>\$ 390,680</u>	<u>\$ 289,371</u>
LIABILITIES AND FUND BALANCE:				
LIABILITIES				
Due to consolidated cash account	\$ 191,114	\$ -	\$ 191,114	\$ 65,814
Accounts payable and contract retainage	14,060	-	14,060	11,037
Accrued liabilities	41,508	-	41,508	36,971
Due to primary government	9,285	-	9,285	-
Due to other governmental agencies	4,827	-	4,827	34,108
Deferred revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>140</u>
Total liabilities	\$ 260,794	\$ -0-	\$ 260,794	\$ 148,070
FUND BALANCE				
Investment in general fixed assets	<u>-</u>	<u>129,886</u>	<u>129,886</u>	<u>141,301</u>
Total liabilities and fund balance	<u>\$ 260,794</u>	<u>\$ 129,886</u>	<u>\$ 390,680</u>	<u>\$ 289,371</u>

See Notes to Financial Statements.

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

GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Ten Month Period Ended October 31, 1996
With Comparative Actual Amounts for Year Ended December 31, 1995

	<u>1996</u>		Variance - Favorable (Unfavorable)	1995 Actual
	<u>Budget</u>	<u>Actual</u>		
Revenues:				
Intergovernmental -				
Federal grant	\$ 45,562	\$ 37,052	\$ (8,510)	\$ 28,468
Contributions from local government	32,136	25,179	(6,957)	28,528
Charges for services -				
Court costs	35,000	22,614	(12,386)	39,767
Fines and forfeits	612,600	354,215	(258,385)	566,799
Interest	-	7,290	7,290	5,621
Miscellaneous -				
Salary reimbursement	361,793	173,488	(188,305)	120,548
Other	<u>1,232</u>	<u>9,422</u>	<u>8,190</u>	<u>9,816</u>
Total revenues	<u>\$1,088,323</u>	<u>\$ 629,260</u>	<u>\$ (459,063)</u>	<u>\$ 799,547</u>
Expenditures:				
General government -				
Personnel costs	\$1,332,309	\$1,007,239	\$ 325,070	\$ 950,037
Professional fees	163,732	143,076	20,656	146,985
Jurors and witnesses	37,000	35,436	1,564	28,680
Telephone	36,142	17,135	19,007	22,650
Office	30,734	25,003	5,731	24,340
Other	19,694	16,911	2,783	10,486
Dues and subscriptions	34,500	33,411	1,089	17,724
Equipment purchases	3,332	1,602	1,730	1,271
Repairs and maintenance	<u>27,000</u>	<u>20,560</u>	<u>6,440</u>	<u>28,900</u>
Total expenditures	<u>\$1,684,443</u>	<u>\$1,300,373</u>	<u>\$ 384,070</u>	<u>\$1,231,073</u>
Deficiency of revenues over expenditures	\$ (596,120)	\$ (671,113)	\$ (74,993)	\$ (431,526)
Other financing sources:				
Transfers from primary government	<u>596,120</u>	<u>671,113</u>	<u>74,993</u>	<u>431,526</u>
Excess (deficiency) of revenues and other sources over expenditures	\$ -0-	\$ -0-	\$ -0-	\$ -0-

(continued)

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

GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
Ten Month Period Ended October 31, 1996
With Comparative Actual Amounts for Year Ended December 31, 1995

	1996		Variance - Favorable (Unfavorable)	1995 Actual
	Budget	Actual		
Excess (deficiency) of revenues and other sources over expenditures (balance forwarded)	\$ -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.

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LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
COMPONENT UNITS
FIREMEN'S PENSION AND RELIEF FUND

SCHEDULE OF TREND INFORMATION
BASED ON ACTUARIAL VALUATIONS
As Of November 1, 1986 - 1995, Inclusive

	<u>1995</u>	<u>1994</u>	<u>1993</u>	<u>1992</u>
Net assets available for benefits, at cost	\$ 9,964,315	\$ 9,734,565	\$ 9,695,992	\$ 9,191,802
Pension benefit obligation	\$25,848,800	\$25,197,500	\$23,262,300	\$21,558,800
Net assets as percent of pension benefit obligation	37.11%	38.63%	41.68%	42.64%
Unfunded pension benefit obligation	\$15,884,485	\$15,463,335	\$13,566,308	\$12,366,998
Annual covered payroll	\$ 4,794,798	\$ 4,645,793	\$ 4,381,924	\$ 4,335,303
Unfunded pension benefit obligation as a percent of annual covered payroll	352.14%	332.85%	309.60%	285.26%
Employer contributions	\$ 479,480	\$ 464,579	\$ 438,192	\$ 433,530
Employer contributions as a percent of annual covered payroll	10.00%	10.00%	10.00%	10.00%
Employee contributions	\$ 463,539	\$ 452,728	\$ 425,883	\$ 425,169
Fire insurance rebate	\$ 190,309	\$ 167,926	\$ 151,535	\$ 144,810
Interest on investments	\$ 541,021	\$ 639,100	\$ 627,554	\$ 568,376
Administrative expenses	\$ 73,987	\$ 58,837	\$ 56,580	\$ 11,583
Refunds of employee contributions	\$ 70,652	\$ 72,566	\$ 46,061	\$ 101,089
Pension benefits	\$ 1,192,874	\$ 1,137,966	\$ 991,087	\$ 880,619
Disability benefits	\$ 65,259	\$ 62,477	\$ 61,452	\$ 61,251
Drop payment benefits	\$ 113,128	\$ 54,084	\$ 104,238	\$ 219,662

Schedule O-7

<u>1991</u>	<u>1990</u>	<u>1989</u>	<u>1988</u>	<u>1987</u>	<u>1986</u>
\$ 8,481,387	\$ 7,947,904	\$ 7,347,102	\$ 6,897,424	\$ 6,392,167	\$ 5,876,678
\$20,077,300	\$19,437,100	\$19,009,100	\$18,847,100	\$19,178,300	\$19,405,700
42.24%	40.89%	38.65%	36.60%	33.33%	30.28%
\$11,595,913	\$11,489,196	\$11,661,998	\$11,949,676	\$12,786,133	\$13,529,022
\$ 4,193,013	\$ 3,749,864	\$ 3,472,802	\$ 3,435,508	\$ 3,024,039	\$ 3,382,506
276.55%	306.39%	335.81%	347.83%	422.82%	399.97%
\$ 419,301	\$ 374,981	\$ 347,274	\$ 343,551	\$ 356,307	\$ 352,263
10.00%	10.00%	10.00%	10.00%	11.78%	10.41%
\$ 415,357	\$ 374,986	\$ 347,280	\$ 343,553	\$ 356,304	\$ 352,263
\$ 134,334	\$ 141,601	\$ 80,203	\$ 112,414	\$ 154,310	\$ 141,781
\$ 644,003	\$ 636,979	\$ 619,305	\$ 548,628	\$ 456,743	\$ 457,891
\$ 1,800	\$ 3,449	\$ 6,871	\$ 2,471	\$ 7,325	\$ 2,836
\$ 59,735	\$ 64,504	\$ 93,420	\$ 26,725	\$ 92,322	\$ 65,972
\$ 824,676	\$ 809,069	\$ 794,201	\$ 763,964	\$ 683,431	\$ 603,256
\$ 58,662	\$ 50,723	\$ 49,892	\$ 49,729	\$ 25,097	\$ 41,278
\$ 134,639	\$ -	\$ -	\$ -	\$ -	\$ -

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
COMPONENT UNITS
POLICE PENSION AND RELIEF FUND

SCHEDULE OF TREND INFORMATION
BASED ON ACTUARIAL VALUATIONS
As Of November 1, 1986 - 1995, Inclusive

	1995	1994	1993	1992
Net assets available for benefits, at cost	\$ 2,354,009	\$ 2,526,117	\$ 2,951,587	\$ 3,056,366
Pension benefit obligation	\$28,112,900	\$26,402,500	\$24,727,600	\$22,464,800
Net assets as percent of pension benefit obligation	8.37%	9.57%	11.94%	13.61%
Unfunded pension benefit obligation	\$25,758,891	\$23,876,383	\$21,776,013	\$19,408,434
Annual covered payroll	\$ 5,090,628	\$ 4,841,553	\$ 4,487,095	\$ 4,143,478
Unfunded pension benefit obligation as a percent of annual covered payroll	506.01%	493.16%	485.30%	468.41%
Employer contributions	\$ 509,063	\$ 484,155	\$ 446,700	\$ 413,332
Employer contributions as a percent of annual covered payroll	10.00%	10.00%	9.96%	9.98%
Employee contributions	\$ 509,064	\$ 484,155	\$ 446,700	\$ 413,469
Interest on investments	\$ 117,202	\$ 176,148	\$ 194,582	\$ 189,337
Administrative expenses	\$ 19,372	\$ 13,583	\$ 16,295	\$ 7,532
Refunds of employee contributions	\$ 75,265	\$ 168,350	\$ 60,155	\$ 64,257
Pension benefits	\$ 1,260,920	\$ 1,199,888	\$ 1,055,658	\$ 979,981
Disability benefits	\$ 136,442	\$ 104,823	\$ 95,406	\$ 88,589

Schedule O-8

<u>1991</u>	<u>1990</u>	<u>1989</u>	<u>1988</u>	<u>1987</u>	<u>1986</u>
\$ 3,023,470	\$ 3,075,985	\$ 3,136,727	\$ 3,085,543	\$ 2,907,546	\$ 2,722,739
\$21,006,000	\$20,231,700	\$19,396,200	\$18,707,100	\$17,396,700	\$17,363,400
14.39%	15.20%	16.17%	16.49%	16.71%	15.68%
\$17,982,530	\$17,155,715	\$16,259,473	\$15,621,557	\$14,489,154	\$14,640,661
\$ 4,004,523	\$ 3,653,805	\$ 3,442,051	\$ 3,307,969	\$ 3,135,028	\$ 3,405,555
449.06%	469.53%	472.38%	472.24%	462.17%	429.91%
\$ 400,452	\$ 365,380	\$ 344,205	\$ 330,801	\$ 346,007	\$ 335,696
10.00%	10.00%	10.00%	10.00%	11.04%	9.86%
\$ 400,224	\$ 365,380	\$ 344,205	\$ 330,801	\$ 347,097	\$ 335,719
\$ 230,683	\$ 263,450	\$ 268,943	\$ 237,883	\$ 201,529	\$ 209,557
\$ 2,132	\$ 1,768	\$ 6,497	\$ 250	\$ 4,837	\$ 2,254
\$ 96,982	\$ 165,271	\$ 116,153	\$ 30,120	\$ 102,387	\$ 44,153
\$ 929,998	\$ 839,514	\$ 738,202	\$ 652,792	\$ 565,028	\$ 463,592
\$ 53,639	\$ 49,522	\$ 45,317	\$ 30,120	\$ 37,574	\$ 36,837

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COMPLIANCE AND INTERNAL CONTROL
AND
OTHER GRANT INFORMATION

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**AUDITORS' REPORT ON THE INTERNAL CONTROL STRUCTURE
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Lafayette City-Parish
Council of Lafayette, Louisiana

Member Offices:
Bossier City, LA
(8) 783-0650
Bossier, LA
(8) 942-5217
Breauxville, LA
(8) 898-1497
Cajalmarie, LA
(8) 364-4554
Cochon Point, LA
(8) 684-2855
Coushatta, LA
(8) 457-0071

We have audited the general purpose 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, 1996, and have issued our report thereon dated May 7, 1997. That report was adverse because of the omission of component units.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, the provisions of Office of Management and Budget Circular A-128, "Audits of State and Local Governments," and the Louisiana Governmental Audit Guide. Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements covered by our report are free of material misstatement.

The management of Lafayette City-Parish Consolidated Government is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

Members:
Bryce G. Broussard, CPA*
Frederic A. Cramer, CPA*
Gene C. Gilder, CPA*
Donald W. Kelley, CPA*
Robert Lemoine II, CPA*
Mark A. Stagno, CPA*
Dwight J. Broussard, CPA*
Charles Alabire, CPA*
Walter B. Dugas, CPA*
John Blanchet III, CPA*
Stephen S. Lambouzy, CPA*
Craig C. Babineaux, CPA*
James C. Borrello, CPA*
Gael P. Crochet, CPA*
George J. Truppey III, CPA*
Michael E. Gilder, CPA*
Gregory B. Milton, CPA*
Scott Soifeau, CPA*
Richard G. Guidry, CPA*
Members:
Bryce G. Broussard, CPA 1980
Donald W. Kelley, CPA 1984
Frederic A. Cramer, CPA 1987
Walter B. Dugas, CPA 1988
George A. Lewis, CPA* 1992
Arlene J. Wimberley, CPA* 1995
Lucey L. Suvoy, CPA* 1996
Members of American Institute of Certified Public Accountants
Louisiana Institute of Certified Public Accountants

In planning and performing our audit of the aforementioned financial statements of Lafayette City-Parish Consolidated Government, as of and for the year ended October 31, 1996, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

We noted certain matters involving the internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the general purpose, combining, individual fund and account group financial statements.

Responses were provided by various Government employees and summarized in a letter from Mr. James H. Dorton, Jr., Director of Finance.

Public Works Projects*

Finding:

Subsequent to the end of the fiscal year, unauthorized cost overruns were discovered in the Jefferson Street Sidewalk and Street Reconstruction Project. Cumulative overruns on individual contract line items in the progress billings to the City-Parish Government through October 28, 1996 amounted to over \$1,473,000. Controls within the Public Works Department failed to discover the potential cost overruns as they were occurring so that corrective action could be taken.

Recommendation:

Controls relative to monitoring costs on capital improvement projects should be revisited within the Public Works Department. Procedures should be refined to detect funding problems and other financing considerations on capital projects as soon as they begin occurring. Once budgetary problems are anticipated, appropriate budget revisions for the project should be submitted timely to the Council for approval. Appropriate actions should be taken to enforce policies and procedures relative to the change order process and budgetary controls on all construction projects.

Response:

An investigation into the Jefferson Streetscape Project revealed that the costs associated with the overrun were the result of work performed outside of the contract plans and specifications. This work was ordered by the City-Parish's Project Engineer but not properly authorized by the appropriate level of authority with written change orders to the contract. This was due to the project engineer not properly notifying those with the appropriate level of authority of the need to process change orders until the project budget was almost completely depleted. However, budgetary controls prevented payments in excess of the contract amount, adjusted by properly executed change orders, and the project budget. The City-Parish Government has denied liability

for payment of approximately \$1,100,000 which the contractor claims is due for the additional work performed as a result of these circumstances. The investigation revealed several internal control deficiencies and made various recommendations to avoid reoccurrences. Some of these recommendations have been implemented and others are being evaluated by the Public Works Department and the Administration.

Public Works Billings*

Finding:

A portion of the costs related to the Streetscape project accounted for in the 1990 Sales Tax Bond Construction Fund is to be paid by the Utility Fund. Although the majority of the work was complete at October 31, 1996, the Utility Fund had not been billed for their share of the costs. In addition, we were unable to get an estimate to allow us to make audit adjustments to record the related amounts.

Recommendation:

In the future, when costs incurred by public works are to be reimbursed by another fund or entity, those costs should be billed appropriately as they are incurred. In addition, the amount owed by the Utility Fund for the Streetscape project should be determined and billed as soon as possible.

Response:

In past years, Lafayette Utilities System (LUS) reimbursements, such as Cajundome 2A, were reimbursed upon completion of said projects, therefore, the Jefferson Streetscape project was handled in the same manner. A policy setting the guidelines for such reimbursements has been proposed, is currently being reviewed and should be finalized soon.

Dare State Grant

Finding:

In 1995, a separate fund was set up to record the activity of the Dare grant. The grant period was July 1, 1995 through June 30, 1996. During the current year, the Lafayette City-Parish Consolidated Government received a new grant for the period July 1, 1996 through June 30, 1997. The 1996 activity related to the new grant was recorded in the same fund as the 1995 activity. However, the budget was not processed until January 1997, and at that time, it was set up in a new fund. In addition, some of the activity related to the grant was recorded in the General Fund. Therefore, at year end we encountered the following problems: 1) the 1996 activity under the new grant was recorded prior to adoption of a budget; 2) the amount requested for reimbursement did not agree to what was recorded in the grant fund and 3) even after the accounting department reconciled the information, the individual line items recorded on the general ledger did not agree to those on the reimbursement requests.

Recommendation:

Grant awards should be approved and budgeted prior to the expenditure of funds. All activity related to a grant should be recorded in the same fund and the reimbursement requests should be reconciled to the general ledger.

Response:

The Police Department has agreed to promptly process grant awards upon receipt. The DARE payroll supervisor will exercise greater diligence which will eliminate payroll entry errors. Grant reimbursement forms will be reconciled to the general ledger prior to submission.

Property Taxes Paid Under Protest

Finding:

Lafayette City-Parish Consolidated Government has a liability of \$94,757 recorded for property taxes paid under protest, the majority of which was collected prior to 1990.

Recommendation:

Lafayette City-Parish Consolidated Government needs to determine the status of each suit and recognize the related revenue on those that are no longer potential liabilities.

Response:

Our procedure has been to wait for notification of results of any pending suits. We had not received any notification on these suits. However, the supervisor is in the process of compiling all the information necessary to clear up these items. He will also be responsible for doing periodic checks on the status of any outstanding suits.

Collection of Bus Fares

Finding:

There is a lack of controls over the collection of bus fares in the Transit fund as the equipment in use is unable to document the amounts collected or require the proper change. This condition was included in the City of Lafayette's 1995 audit.

Recommendation:

The Lafayette City-Parish Consolidated Government currently has an 80 percent federal grant from the Department of Transportation Federal Transit Administration to purchase mobile fare collection equipment. We recommend that action be taken to initiate and complete the purchase as soon as feasible. In addition, once the purchase is made procedures need to be established to ensure proper controls over these collections.

Response:

Although there is a grant to cover 80% of the originally estimated cost of the equipment, bids came in higher than the amount budgeted and would require approximately \$35,000 of additional local matching monies. The Public Works Department will, during the next fiscal year, determine whether alternative solutions are available to resolve this problem, or will request the needed funding from the Council to implement the auditor's recommendation.

Security Deposits

Finding:

Internal control procedures over the collection of security deposits require the individual collecting the deposit to list the service on the card in order to support the amount of deposit collected. Again this year, we tested the security deposit cards and our testing indicated noncompliance with the established procedures.

Recommendation:

Procedures are in place to ensure deposit amounts collected are supported and accurate; however, it appears that they are not operating effectively. The importance of following established procedures should be stressed to the appropriate personnel and the deposit cards should be checked periodically by a supervisor to ensure adherence to the procedures.

Response:

The clerical supervisor has met with the clerks in Customer Service to review the proper procedure for identifying the correct information to be put on the security deposit cards. She will also be doing daily checks to ensure that they follow the procedures.

Cash Receipts

Finding:

We performed a compliance test of cash receipt transactions handled by revenue collection and found the problems detailed below.

1. In three instances, the data processing printout or update could not be located for the day being tested and, therefore, we were unable to determine compliance with control procedures for these days.
2. The data processing printout for one of the days tested lacked evidence that the amount collected for occupational licenses had been agreed to the printout.
3. A correction made to the Cash Receipts Report for one of the days tested was not reflected on accounting's schedule or the general ledger because the account corrected was not for accounts receivable.

Recommendation:

Data processing printouts and updates need to be retained as evidence of compliance with control procedures. Also, established procedures require that data processing printouts be agreed to collections and initialed as evidence that the procedure was performed. We recommend that personnel be informed of the importance of this documentation. For the correction that was not made, we recommend that all items on accounting's schedule be checked for accuracy, not just accounts receivable.

Response:

Previously, each cashier was responsible for filing their data processing printout. The Delinquent Accounts supervisor has set up a new procedure to ensure that they file these printouts in the proper place. She will do a daily check to ensure that each cashier has given her their data processing printout for that day.

The supervisor for the occupational license section has met with employees to stress the importance of following procedures. He will also do periodic checks to ensure they are following these procedures.

The Revenue Collection staff have been instructed to exercise due care to assure that corrections made to cash receipt schedules are also corrected on the accounting division's copy.

Special Assessments

Finding:

We tested ten delinquent assessments and found that the Lafayette City-Parish Consolidated Government had deviated from established procedures on two of the assessments that became delinquent in the current year. As part of the process, delinquent notices are sent in June or July of the year following the assessment. If no response is received within 30 days, the account is forwarded to the attorney who sends a demand letter around September giving the property owner 10 days to respond. If a response is not received, a petition is filed which gives the property owner 30 days to respond. A judgment is then filed if there is no response from the petition. On one of the two indicated above, the delinquent notice and demand letter were sent in accordance with the procedures; however, as of the date of our work (December 20, 1996), the petition had not been filed. On the other one, the delinquent notice was sent in accordance with the procedures, but the demand letter had not been sent as of the date of our work.

Recommendation:

Established procedures should be adhered to by personnel. If, for some reason, they cannot be followed as they are, then action should be taken to revise them as necessary.

Response:

The clerks are responsible for sending out delinquent notices on Special Assessments that are delinquent. Afterward, they turn them over to our collection attorneys who send out the demand letters and are responsible for filing the petitions. The supervisor will make periodic contact with our attorneys to review any pending items.

Heymann Performing Arts Center Reserve Fund (HPACC)

Finding:

As in prior years, the ticket sales were not properly reconciled from the general ledger to the settlement sheets. After examining the activity for the year and making

audit adjustments, we were able to satisfy ourselves that the ticket sales amount recorded in the general ledger was proper. However, this is something that the Lafayette City-Parish Consolidated Government should be doing and has been an ongoing problem for the last three years.

Recommendation:

Procedures should be implemented to ensure that the ticket sales recorded in the general ledger are properly reconciled to the amounts on the settlement sheets.

Response:

Recent account reporting changes which both the Accounting Division and HPACC have been developing and implementing will eliminate this issue from future audits.

A material weakness is a reportable condition in which the design or operation of one or more of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities 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 structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we believe that the reportable condition marked with an asterisk (*) above constitutes a material weakness.

In addition, we noted the following matters which do not involve the internal control structure but which we feel should be brought to your attention.

Contributions to Pension Funds

Finding:

Contributions to the Firemen's and Police Pension and Relief Funds, although made according to statute, are considerably less than those recommended by the actuarial consultant. The Firemen's Pension and Relief Fund has taken action to reduce the unfunded liability through a DROP program. In spite of this, the current contribution and benefit practices will render the funds short in the not too distant future, based on actuarial projections, and, by law, the City is liable for benefit payments should the pension funds be unable to make them. This matter was included in the City of Lafayette's 1995 report.

Recommendation:

The rate of funding versus benefits paid must be addressed. With the assistance of an actuary, the Lafayette City-Parish Consolidated Government should consider increasing the contributions to the funds, decreasing the benefits for future participants or some combination of these two options, to maintain the solvency of the pension funds. As another option, we recommend that the Consolidated Government fully explore the possibility of joining the State's fire and police retirement systems, the ultimate goal being to close out these two funds.

Response:

This problem has been addressed by the Administration since taking office on June 3, 1996. However, it is one that cannot be solved in such a short time. We have met several times with the state agencies on the possibility of merging the local systems with the state systems. Legislation has been introduced by a member of the Acadiana Delegation to remove the obstacle preventing any such merger of the firemen's system. We are currently in the process of obtaining updated actuarial information and are exploring the feasibility of such mergers along with funding alternatives.

Fund Equity Deficit

Finding:

As of October 31, 1996, the Self-Insurance Fund had an accumulated deficit of \$2,947,023 and the Environmental Services Fund had an accumulated deficit of \$204,402.

Recommendation:

Appropriate action needs to be taken to address these deficits.

Response:

The Self-Insurance Fund was established by an ordinance which set forth a funding formula as to how the fund resources would be provided. The GASB 10 accruals to reflect actual losses incurred plus claims liabilities based upon actuarial estimates which were implemented in previous years created the reporting deficit. At the present time, there are no plans to change the funding formula ordinance as the fund has a positive fund balance without the GASB 10 accruals.

The Environmental Services Fund deficit was created when the previous City Council chose not to pass increased costs on to the consumers of the service. They believed that the fund had sufficient resources to cover such costs. The new City-Parish Government has since increased the rates and have issued directions to the contractor to redirect the waste stream in an effort to reduce the transportation and disposal costs to try to resolve this problem.

This report is intended solely for the use of management, all applicable Federal agencies, and those other governments from which financial assistance was received and should not be used for any other purpose. However, upon delivery to the Lafayette City-Parish Consolidated Government, this report is a matter of public record and its distribution is not limited.

Broussard, Roche, Lewis & Breaux

Lafayette, Louisiana
May 7, 1997



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**INDEPENDENT AUDITORS' REPORT ON THE INTERNAL
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FEDERAL FINANCIAL ASSISTANCE PROGRAMS**

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To the Lafayette City-Parish
Council of Lafayette, Louisiana

We have audited the general purpose 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, 1996, and have issued our report thereon dated May 7, 1997. That report was adverse because of the omission of component units. We have also audited Lafayette City-Parish Consolidated Government's compliance with requirements applicable to major federal financial assistance programs and have issued our report thereon dated May 7, 1997.

We conducted our audits in accordance with generally accepted auditing standards; Government Auditing Standards, issued by the Comptroller General of the United States; Office of Management and Budget (OMB) Circular A-128, "Audits of State and Local Governments;" and the Louisiana Governmental Audit Guide. Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement and about whether Lafayette City-Parish Consolidated Government complied with laws and regulations, noncompliance with which would be material to a major federal financial assistance program.

In planning and performing our audits for the year ended October 31, 1996, we considered the Government's internal control structure in order to determine our auditing procedures for the purpose of expressing our opinions on the Government's financial statements and on its compliance with requirements applicable to major programs and to report on the internal control structure in accordance with OMB Circular A-128. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. We have addressed policies and procedures relevant to our audit of the financial statements in a separate report dated May 7, 1997.

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The management of Lafayette City-Parish Consolidated Government is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles, and that federal financial assistance programs are managed in compliance with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors, irregularities, or instances of noncompliance may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, we have classified the significant internal control structure policies and procedures used in administering federal financial assistance programs in the following categories:

General requirements:

- Political activity
- Civil rights
- Cash management
- Federal financial reports
- Allowable costs/cost principles
- Drug-free Workplace Act
- Administrative requirements

Specific requirements:

- Types of services
- Eligibility
- Matching, level of effort, or earmarking
- Reporting
- Special requirements
- Monitoring subrecipients

Claims for advances and reimbursements

- Amounts claimed or used for matching

For all of the internal control structure categories listed above, we obtained an understanding of the design of relevant policies and procedures and determined whether they have been placed in operation, and we assessed control risk.

During the year ended October 31, 1996, Lafayette City-Parish Consolidated Government expended 96.99 percent of its total federal financial assistance under major federal financial assistance programs.

We performed tests of controls, as required by OMB Circular A-128, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to each of the Government's major federal financial assistance programs, which are identified in the accompanying schedule of federal financial assistance. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

We noted certain matters involving the internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the Government's ability to administer federal financial assistance programs in accordance with applicable laws and regulations.

HUD Section 8 Housing Program*

Finding:

At the beginning of each fiscal year, an estimate of the total required annual contributions for the upcoming year is required to be prepared for the HUD Section 8 Housing Program. This is done on HUD Forms 52673 and 52672. Again this year, there were mathematical errors in the preparation of HUD Form 52672. In addition, the administrative fee allowance percent used in the calculation was incorrect. These two items resulted in a total error of \$41,088 on HUD Form 52673.

We tested twenty-five participant files and found mathematical errors in three of the files tested. Two of the errors resulted in HUD paying more for the participant than allowed under the grant.

Recommendation:

Establish procedures to insure that all reports are properly prepared and calculations of the HUD required contribution is accurate. This may involve additional review procedures and guidelines for performing calculations.

Response:

The budgets prepared and submitted to HUD were submitted prior to our being informed by HUD that the administrative fee allowance percent to be used for the calendar year 1996 had been changed from a percentage to a specific dollar amount per month. HUD corrected the forms and returned them to us.

Consideration is being given to contracting with the local housing authority to operate this program in association with their Section 8 program. This should prevent such problems from recurring in the future.

Federal Transit Administration (FTA) Capital Grants*

Finding:

As of October 31, 1996, there are four Capital Grants from FTA that were awarded over the past three years and are not yet budgeted as revenue.

Recommendation:

When grants are awarded, the Consolidated Government should be prepared to proceed with a budget revision to budget the estimated revenue. This procedure would provide a more accurate reflection of the financial condition of the fund that is to receive the grant(s).

Response:

Upon receiving grant award notices, an ordinance will be submitted for the Council to appropriate the monies.

Subrecipient Monitoring

Finding:

Three CDBG subrecipient monitoring reports were examined and all three reports had some questions on them that were not answered. Therefore, it appears that the reports are incomplete.

Recommendation:

When performing monitoring reports, all questions should be answered. If any questions do not apply to a particular subrecipient, an appropriate explanation or response should indicate this.

Response:

In the future, all monitoring report questions will be answered. Those questions that are not applicable to the subrecipient being monitored will be answered as such. If backup documentation or a narrative is used to answer the question, the report will indicate where the documentation or narrative is located.

Financial Status Reports

Finding:

The Financial Status Report prepared for Transit Grant #LA-90-X162 for the quarter ended September 30, 1996 was incorrect. The amount reported was \$19,210 less than it should have been. In addition, a Financial Status Report was not prepared for Transit Grant #LA-90-X177 for the same quarter.

Recommendation:

Procedures should be established to ensure that Financial Status Reports for the Transit Grants are properly prepared.

Response:

Financial Status Reports will be checked for accuracy prior to submittal. These checks will be performed by someone other than the preparer and by someone trained in financial reporting. The information for FTA grant #LA-90-X177 was included with the information on another FTA grant. A separate listing for each grant will be prepared for all future quarterly reports.

Requests For Reimbursement

Finding:

The requests for reimbursement prepared for the Court Delay Reduction Program were prepared directly from Direct Pay Requests (DPR) and as a result differences existed between the requests and the general ledger. We were able to reconcile within \$151, which is an immaterial amount. However, this procedure should be performed by the Consolidated Government.

Recommendation:

The reconciliation should be prepared by the Consolidated Government staff and all differences should be explained and documented to ensure that proper amounts are requested and received.

Response:

The personnel for this program have been instructed to prepare the reimbursement requests from the general ledger, not individual DPR's. Reimbursement reports are to either agree with or be reconciled to the general ledger before submitting to the granting agency.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material to a federal financial assistance program 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 structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we believe that the reportable conditions marked with an asterisk (*) described above are material weaknesses.

This report is intended for the information of management, all applicable federal agencies, and those other governments from which financial assistance was received and should not be used for any other purpose. However, upon delivery to the Lafayette City-Parish Consolidated Government, this report is a matter of public record and its distribution is not limited.

Barbara Poche Lewis & Barry
Lafayette, Louisiana
May 7, 1997

CONCLUSIONS FOR REIMBURSEMENT

The requests for reimbursement prepared for the Court Delay Reduction Program were prepared directly from Direct Pay Requests (DPR) and as a result contained extensive errors. The requests and the general ledger were able to reconcile within \$100,000. However, this procedure should be followed by the Consolidated Government.

The reconciliation should be prepared by the Consolidated Government and all differences should be explained and approved by the appropriate parties.

The reconciliation should be prepared by the Consolidated Government and all differences should be explained and approved by the appropriate parties.



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COMPLIANCE REPORT BASED ON AN AUDIT
OF THE FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

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To the Lafayette City-Parish
Council of Lafayette, Louisiana

We have audited the general purpose 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, 1996, and have issued our report thereon dated May 7, 1997. That report was adverse because of the omission of component units.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, the provisions of Office of Management and Budget Circular A-128, "Audits of State and Local Governments," and the Louisiana Governmental Audit Guide. Those standards and OM3 Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements being audited are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to Lafayette City-Parish Consolidated Government is the responsibility of the Government's management. As part of obtaining reasonable assurance about whether the aforementioned financial statements are free of material misstatement, we performed tests of the Government's compliance with certain provisions of laws, regulations, contracts and grants. However, our objective was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

Material instances of noncompliance are failures to follow requirements, or violations of prohibitions, contained in statutes, regulations, contracts, or grants, that cause us to conclude that the aggregation of the misstatements resulting from those failures or violations is material to the general purpose financial statements or to the combining and individual fund financial statements. The results of our tests of compliance disclosed the following instances of noncompliance.

Blanket Purchase Orders

Finding:

The Government's purchasing PPM requires blanket purchase orders to have attached to them evidence that bids/quotes were obtained to ensure that the low bid was accepted on these recurring restocking type purchases. During the course of the audit, we examined four blanket purchase orders that were issued in 1996 and none of them had been properly handled in that bids/quotes were not obtained prior to issuing the applicable blanket purchase order.

Recommendation:

Bids/quotes should be obtained on all blanket purchase orders as required by the purchasing PPM.

Response:

The Purchasing Division is currently reviewing the blanket purchase order procedures and will make recommendations in the very near future on procedures that can prevent this from recurring.

Submission of Audit Report

Finding:

Lafayette City-Parish Consolidated Government did not comply with the Louisiana Revised Statute 24:513 regarding the submission of the audit report to the Legislative Auditor within six months of the fiscal year end. The delay was caused by the late engagement of an actuary to provide needed information for the Self-Insurance Fund.

Recommendation:

In the future, every effort should be made to assure that all required information is available to allow the timely completion of the audit.

Response:

We concur with the recommendation and will work to prevent this type of delay from occurring in future audits.

We considered these instances of noncompliance in forming our opinion on whether the 1996 general purpose financial statements and the combining and individual fund financial statements are presented fairly, in all material respects, in conformity with generally accepted accounting principles, and this report does not affect our report dated May 7, 1997 on those financial statements.

This report is intended for the information of management. However, upon delivery to the Lafayette City-Parish Consolidated Government, this report is a matter of public record and its distribution is not limited.

Broussard, Poche, Lewis & Brant

Lafayette, Louisiana
May 7, 1997

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**SINGLE AUDIT REPORT ON COMPLIANCE WITH THE
GENERAL REQUIREMENTS APPLICABLE TO MAJOR AND NONMAJOR
FEDERAL FINANCIAL ASSISTANCE PROGRAMS**

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, 1996, and have issued our report thereon dated May 7, 1997. That report was adverse because of the omission of component units.

We have applied procedures to test Lafayette City-Parish Consolidated Government's compliance with the following requirements applicable to its federal financial assistance programs, which are identified in the schedule of federal financial assistance, for the year ended October 31, 1996:

Political activity
Civil rights
Cash management
Federal financial reports
Allowable costs/cost principles
Drug-free Workplace Act
Administrative requirements

Our procedures were limited to the applicable procedures described in the Office of Management and Budget's Compliance Supplement for Single Audits of State and Local Governments. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on Lafayette City-Parish Consolidated Government's compliance with the requirements listed in the preceding paragraph. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to our attention that caused us to believe that Lafayette City-Parish Consolidated Government had not complied, in all material respects, with those requirements. However, the results of our procedures disclosed an immaterial instance of noncompliance with those requirements, which is described in the accompanying schedule of findings and questioned costs.

This report is intended for the information of management, applicable Federal agencies, and other governmental agencies from which federal financial assistance was received. However, upon delivery to the Lafayette City-Parish Consolidated Government, this report is a matter of public record and its distribution is not limited.

Broussard, Poche, Lewis & Bean

Lafayette, Louisiana
May 7, 1997

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANASCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended October 31, 1996

<u>Program</u>	<u>Finding</u>	<u>Questioned Costs</u>
Transit	The Financial Status Report prepared for Grant #LA-90-X162 for the quarter ended September 30, 1996 was incorrect. The amount reported was \$19,210 less than it should have been. Also, the Financial Status Report for Grant #LA-90-X177 for the same quarter was not prepared.	<u>\$ -0-</u>

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**AUDITORS' OPINION ON COMPLIANCE WITH
SPECIFIC REQUIREMENTS APPLICABLE TO
MAJOR FEDERAL FINANCIAL ASSISTANCE PROGRAMS**

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Leon K. Poche, CPA 1984
James H. Breaux, CPA 1987
Erna R. Walton, CPA 1988
George A. Lewis, CPA* 1992
Geraldine J. Wimberley, CPA* 1995
Rodney L. Savoy, CPA* 1996

Members of American Institute of
Certified Public Accountants
Society of Louisiana Certified
Public Accountants

To the Lafayette City-Parish
Council of Lafayette, Louisiana

We have audited the general purpose 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, 1996, and have issued our report thereon dated May 7, 1997. That report was adverse because of the omission of component units.

We have also audited the compliance of Lafayette City-Parish Consolidated Government with the requirements governing types of services allowed or unallowed; eligibility; matching; reporting; any special tests; monitoring subrecipients; claims for reimbursements; and amounts used for matching that are applicable to each of its major federal financial assistance programs, which are identified in the accompanying schedule of federal financial assistance, for the year ended October 31, 1996. The management of Lafayette City-Parish Consolidated Government is responsible for the Government's compliance with those requirements. Our responsibility is to express an opinion on compliance with those requirements based on our audit.

We conducted our audit of compliance with those requirements in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and Office of Management and Budget Circular A-128, "Audits of State and Local Governments." Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether material noncompliance with the requirements referred to above occurred. An audit includes examining, on a test basis, evidence about Lafayette City-Parish Consolidated Government's compliance with those requirements. We believe that our audit provides a reasonable basis for our opinion.

The results of our audit procedures disclosed instances of noncompliance with the requirements referred to above, which are described in the accompanying schedule of findings and questioned costs. We considered these instances of noncompliance in forming our opinion on compliance, which is expressed in the following paragraph.

In our opinion, except for those instances of noncompliance referred to in the fourth paragraph of this report and identified in the accompanying schedule of findings and questioned costs, Lafayette City-Parish Consolidated Government complied, in all material respects, with the requirements governing types of services allowed or unallowed; eligibility; matching; reporting; any special tests; monitoring subrecipients; claims for reimbursements; and amounts used for matching that are applicable to each of its major federal financial assistance programs for the year ended October 31, 1996.

This report is intended for the information of management, all applicable federal agencies and other governmental agencies from which federal financial assistance was received. However, this report is a matter of public record and its distribution is not limited.

Broussard, Poche, Lewis & Brand

Lafayette, Louisiana
May 7, 1997

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended October 31, 1996

<u>Program</u>	<u>Finding</u>	<u>Questioned Costs</u>
HUD Section 8 Housing Program	<p>Twenty-five participant files were tested for compliance with grant requirements. Of the files tested, the following items of noncompliance were found:</p> <ol style="list-style-type: none"> 1. One participant had a rent increase in January of 1996 and HUD Form 50058 was not filed as required by the grant. 2. The required annual inspection was not performed for one participant tested. 3. Computational errors for two participants resulted in HUD paying more for these participants than allowed under the guidelines. 	<p style="text-align: right;">\$ -</p> <p style="text-align: right;">-</p> <p style="text-align: right;"><u>192</u></p> <p style="text-align: right;"><u>\$ 192</u></p>

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**AUDITORS' REPORT ON COMPLIANCE WITH
SPECIFIC REQUIREMENTS APPLICABLE TO NONMAJOR FEDERAL
FINANCIAL ASSISTANCE PROGRAM TRANSACTIONS**

Other Offices:

Crowley, LA
(318) 783-0650

Opelousas, LA
(318) 942-5217

Abbeville, LA
(318) 898-1497

New Iberia, LA
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Church Point, LA
(318) 684-2855

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Larry G. Broussard, CPA*
Lawrence A. Cramer, CPA*
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Donald W. Kelley, CPA*
Herbert Lemaine II, CPA*
Frank A. Stagno, CPA*
Scott J. Broussard, CPA*
L. Charles Abshire, CPA*
Kenneth R. Dugas, CPA*
P. John Blanchet III, CPA*
Stephen L. Lambouzy, CPA*
Craig C. Bahineaux, CPA*
Peter C. Borrelli, CPA*
Michael P. Crochet, CPA*
George J. Trappay III, CPA*
Daniel E. Gilder, CPA*
Gregory B. Milton, CPA*
S. Scott Soileau, CPA*

Karl G. Guidry, CPA*

Retired:

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Geraldine J. Wimberley, CPA* 1995
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To the Lafayette City-Parish
Council of Lafayette, Louisiana

We have audited the general purpose 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, 1996, and have issued our report thereon dated May 7, 1997. That report was adverse because of the omission of component units.

In connection with our audit of the 1996 general purpose, combining, individual fund and account group financial statements of Lafayette City-Parish Consolidated Government and with our consideration of Lafayette City-Parish Consolidated Government internal control structure used to administer federal financial assistance programs, as required by Office of Management and Budget Circular A-128, "Audits of State and Local Governments," we selected certain transactions applicable to certain nonmajor federal financial assistance programs for the year ended October 31, 1996.

As required by OMB Circular A-128, we have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed; matching; and amounts claimed or used for matching that are applicable to those transactions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on Lafayette City-Parish Consolidated Government's compliance with those requirements. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that Lafayette City-Parish Consolidated Government had not complied, in all material respects, with those requirements. Also, the results of our procedures did not disclose any immaterial instances of noncompliance with those requirements.

This report is intended for the information of management, applicable Federal agencies, and other governmental agencies from whom federal financial assistance was received. However, upon delivery to the Lafayette City-Parish Consolidated Government, this report is a matter of public record and its distribution is not limited.

Broussard, Poche, Lewis & Breaux

Lafayette, Louisiana
May 7, 1997

LAPAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAPAYETTE, LOUISIANA

SUPPLEMENTARY SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
Year Ended October 31, 1999

Page -
through
Schedule

Federal
Assistance

CFDA

FEDERAL GRANT: PASS-THROUGH
SCHEDULES ARE LISTED

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LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

SUPPLEMENTARY SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
Year Ended October 31, 1996

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Federal Assistance I.D. Number</u>	<u>Pass- Through Grantor's Number</u>
DIRECT PROGRAMS:			
U.S. Department of Housing and Urban Development - Community Development Block Grant:			
Entitlement Grant	14.218	B-92-MC-22-0003	N/A
	14.218	B-93-MC-22-0003	N/A
	14.218	B-94-MC-22-0003	N/A
	14.218	B-95-MC-22-0003	N/A
	14.218	B-96-MC-22-0003	N/A
 Housing Counseling Grant	 14.802	 HC-950648007	 N/A
Section 8 Housing Assistance	14.156	FW-2093	N/A
H.O.M.E. Investment Partnership Program			
	14.239	M-93-MC-22-0202	N/A
	14.239	M-94-MC-22-0202	N/A
	14.239	M-95-MC-22-0202	N/A
	14.239	M-96-MC-22-0202	N/A
 U.S. Department of Transportation and Development - Federal Transit Administration			
	20.507	LA-90-X116	N/A
	20.507	LA-90-X137	N/A
	20.507	LA-90-X149	N/A
	20.507	LA-90-X162	N/A
	20.507	LA-90-X177	N/A
	20.507	LA-90-X112	N/A
 U.S. Department of Agriculture - Food Stamps			
	10.551	N/A	N/A
 U.S. Department of Justice - COPS AHEAD			
	-	95-CCWX0267	N/A

Schedule P-3

<u>Program or Award Amount</u>	<u>Program Income</u>	<u>Current Year Revenues</u>	<u>Current Year Expenditures</u>	<u>Total Program Expenditures to October 31, 1996</u>
\$ 1,265,000	\$ -	\$ 110,023	\$ 110,023	\$ 1,185,239
1,727,000	-	225,127	225,127	1,436,309
1,879,000	-	129,664	129,664	1,456,086
1,761,000	-	842,739	842,739	1,424,380
<u>1,724,000</u>	<u>-</u>	<u>555,350</u>	<u>555,350</u>	<u>555,350</u>
<u>\$ 8,356,000</u>	<u>\$ -0-</u>	<u>\$ 1,862,903*</u>	<u>\$ 1,862,903</u>	<u>\$ 6,057,364</u>
\$ 16,000	\$ -0-	\$ 10,814	\$ 10,814	\$ 10,814
\$ 2,479,473	\$ -0-	\$ 494,788*	\$ 494,788	\$ 494,788
\$ 382,000	\$ -	\$ -	\$ -	\$ 417,146
530,000	29,502	103,504	103,504	489,432
568,000	56,002	213,529	213,529	332,296
<u>564,000</u>	<u>13,066</u>	<u>40,870</u>	<u>40,870</u>	<u>53,936</u>
<u>\$ 2,044,000</u>	<u>\$ 98,570</u>	<u>\$ 357,903*</u>	<u>\$ 357,903</u>	<u>\$ 1,292,810</u>
\$ 1,459,151	\$ -	\$ -	\$ -	\$ 1,152,284
802,040	-	-	-	654,391
1,007,000	-	-	-	675,144
769,400	-	-	-	657,400
657,400	-	657,400	657,400	657,400
<u>100,000</u>	<u>-</u>	<u>508</u>	<u>508</u>	<u>98,978</u>
<u>\$ 4,794,991</u>	<u>\$ -0-</u>	<u>\$ 657,908*</u>	<u>\$ 657,908</u>	<u>\$ 3,895,597</u>
<u>\$ 11,837,000</u>	<u>\$ -0-</u>	<u>\$ 11,837,000*</u>	<u>\$ 12,161,239</u>	<u>\$ 12,161,239</u>
\$ 578,548	\$ -0-	\$ 76,906	\$ 76,906	\$ 118,820

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

SUPPLEMENTARY SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE (CONTINUED)
Year Ended October 31, 1996

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Federal Assistance I.D. Number</u>	<u>Pass- Through Grantor's Number</u>
PASS-THROUGH PROGRAMS:			
U.S. Department of Housing and Urban Development -			
Louisiana Department of Social Services:			
Emergency Shelter Grant	14.231	N/A	370-5055
	14.231	N/A	370-6120
Community Development Block Grant -			
Hurricane Disaster Relief	-	N/A	B-93-MH-22-0003
State Office of Administration:			
LCDBG - South Water District	14.219	N/A	107-600009
LCDBG - Longbridge Sewer Project	14.219	N/A	101-6083
U.S. Department of Labor -			
State Department of Labor:			
Job Training Partnership Act -			
Title IIA	17.250	N/A	94/95-41-IIA
Title IIA	17.250	N/A	94/95-41-INC
Title IIA	17.250	N/A	96/97-41-IIA
Title IIA	17.250	N/A	96/97-41-INC
Title IIB	17.250	N/A	94/95-41-IIB
Title IIC	17.250	N/A	94/95-41-IIC
Title IIC	17.250	N/A	96/97-41-IIC
Title III	17.250	N/A	94/95-41-3
Title III	17.250	N/A	96/97-41-3
State Department of Education:			
Cooperative Agreement -			
Title I	17.250	N/A	508-175-3041-2
	17.250	N/A	608-175-3041-2

Schedule P-3
(continued)

<u>Program or Award Amount</u>	<u>Program Income</u>	<u>Current Year Revenues</u>	<u>Current Year Expenditures</u>	<u>Total Program Expenditures to October 31, 1996</u>
\$ 82,500	\$ -	\$ 24,558	\$ 24,558	\$ 82,500
<u>94,000</u>	<u>-</u>	<u>55,393</u>	<u>55,393</u>	<u>55,393</u>
<u>\$ 176,500</u>	<u>\$ -0-</u>	<u>\$ 79,951</u>	<u>\$ 79,951</u>	<u>\$ 137,893</u>
<u>\$ 122,000</u>	<u>\$ -0-</u>	<u>\$ 3,176</u>	<u>\$ 3,176</u>	<u>\$ 87,222</u>
\$ 590,000	\$ -	\$ 362,803	\$ 362,803	\$ 362,803
<u>566,049</u>	<u>-</u>	<u>329,466</u>	<u>329,466</u>	<u>526,334</u>
<u>\$ 1,156,049</u>	<u>\$ -0-</u>	<u>\$ 692,269*</u>	<u>\$ 692,269</u>	<u>\$ 889,137</u>
\$ 528,479	\$ -	\$ 229,878	\$ 229,878	\$ 452,066
262,019	-	55,190	55,190	76,695
587,378	-	140,755	140,755	140,755
231,301	-	8,140	8,140	8,140
419,496	-	391,296	391,296	391,355
199,924	-	96,343	96,343	173,371
130,935	-	48,511	48,511	48,511
431,676	-	241,429	241,429	385,226
488,612	-	141,875	141,875	141,875
48,064	-	27,383	27,383	42,435
<u>44,208</u>	<u>-</u>	<u>6,041</u>	<u>6,041</u>	<u>6,041</u>
<u>\$ 3,372,092</u>	<u>\$ -0-</u>	<u>\$ 1,386,841*</u>	<u>\$ 1,386,841</u>	<u>\$ 1,866,470</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

SUPPLEMENTARY SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE (CONTINUED)
Year Ended October 31, 1996

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Federal Assistance I.D. Number</u>	<u>Pass- Through Grantor's Number</u>
U.S. Department of Transportation -			
Federal Highway Administration:			
Department of Transportation			
and Development			
	20.205	M-8196(001)	700-18-55
	20.205	M-8193(002)	742-02-30
	20.205	PL-0011(018)	736-28-0005
	20.205	PL-0011(019)	736-28-0008
	20.205	PL-0011(020)	736-28-0010
	20.205	M-8169(011)	700-27-90
		M-8169(008)	742-07-13
	20.205	FAP-ER-93(004)	736-28-003
	20.205	M-8169(006)	700-26-16
		M-8169(007)	742-06-60
Federal Transit Administration:			
Department of Transportation			
and Development			
	20.205	LA-80-X004	736-28-0009
U.S. Department of Justice -			
Louisiana Commission of Law			
Enforcement and Administration			
of Criminal Justice:			
Court Delay Reduction			
	16.579	N/A	92-B4-B.10-0389
	16.579	N/A	96-B4-B.10-0016
Drug Court Planning			
Initiative			
	16.858	95-DC-MX-0028	N/A
U.S. Department of Education -			
Louisiana Department of			
Education:			
Drug-Free Schools and			
Communities Act of 1986			
	84.186	N/A	28-96-73DN-D
	84.186	N/A	28-97-73B8-D
Department of Health and			
Hospitals			
	-	351-6140	57694
	-	351-700061	58626

Schedule P-3
(continued)

<u>Program or Award Amount</u>	<u>Program Income</u>	<u>Current Year Revenues</u>	<u>Current Year Expenditures</u>	<u>Total Program Expenditures to October 31, 1996</u>
\$ 300,000	\$ -	\$ 17,858	\$ 17,858	\$ 95,719
468,014	-	-	-	177,768
164,218	-	-	-	147,765
148,875	-	53,766	53,766	95,246
126,888	-	2,630	2,630	2,630
3,022,521	-	13,707	13,707	66,413
96,903	-	135	135	59,365
<u>454,422</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 4,781,841</u>	<u>\$ -0-</u>	<u>\$ 88,096</u>	<u>\$ 88,096</u>	<u>\$ 644,906</u>
<u>\$ 20,000</u>	<u>\$ -0-</u>	<u>\$ 16,981</u>	<u>\$ 16,981</u>	<u>\$ 16,981</u>
\$ 19,787	\$ -	\$ 3,360	\$ 3,360	\$ 19,787
<u>19,032</u>	<u>-</u>	<u>12,860</u>	<u>12,860</u>	<u>12,860</u>
<u>\$ 38,819</u>	<u>\$ -0-</u>	<u>\$ 16,220</u>	<u>\$ 16,220</u>	<u>\$ 32,647</u>
<u>\$ 35,000</u>	<u>\$ -0-</u>	<u>\$ 20,832</u>	<u>\$ 20,832</u>	<u>\$ 32,873</u>
\$ 36,000	\$ -	\$ 22,524	\$ 22,524	\$ 32,804
<u>30,000</u>	<u>-</u>	<u>3,059</u>	<u>3,059</u>	<u>3,059</u>
<u>\$ 66,000</u>	<u>\$ -0-</u>	<u>\$ 25,583</u>	<u>\$ 25,583</u>	<u>\$ 35,863</u>
\$ 134,987	\$ -	\$ 81,862	\$ 81,862	\$ 117,443
<u>134,987</u>	<u>-</u>	<u>41,558</u>	<u>41,558</u>	<u>41,558</u>
<u>\$ 269,974</u>	<u>\$ -0-</u>	<u>\$ 123,420</u>	<u>\$ 123,420</u>	<u>\$ 159,001</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

SUPPLEMENTARY SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE (CONTINUED)
Year Ended October 31, 1996

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Federal Assistance I.D. Number</u>	<u>Pass- Through Grantor's Number</u>
U.S. Department of Agriculture and Forestry -			
Louisiana Department of Agriculture and Forestry:			
Hurricane Andrew Tree Damage Grant	-	HA #24	160-4011
National School Lunch Program	10.555	N/A	688-015165
Food Stamp Program	10.561	N/A	355-605930
U.S. Department of the Interior -			
Louisiana Department of Culture, Recreation, and Tourism:			
Longbridge Park	15.916	22-00814	N/A
Debaillon Park Improvements	15.916	22-00815	N/A
Total Federal Assistance			

* Denotes major federal financial assistance program.

Schedule P-3
(continued)

<u>Program or Award Amount</u>	<u>Program Income</u>	<u>Current Year Revenues</u>	<u>Current Year Expenditures</u>	<u>Total Program Expenditures to October 31, 1996</u>
\$ 200,400	\$ -0-	\$ 7,647	\$ 7,647	\$ 200,400
\$ 32,066	\$ -0-	\$ 32,066	\$ 32,066	\$ 32,066
\$ 28,666	\$ -0-	\$ 28,666	\$ 28,666	\$ 28,666
\$ 29,799	\$ -	\$ 17,005	\$ 17,005	\$ 29,799
<u>50,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
\$ 79,799	\$ -0-	\$ 17,005	\$ 17,005	\$ 29,799
<u>\$40,485,218</u>	<u>\$ 98,570</u>	<u>\$17,836,975</u>	<u>\$ 18,161,214</u>	<u>\$28,225,356</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
COMMUNITY DEVELOPMENT BLOCK GRANT FUNDS
PROGRAM YEARS 1992, 1993, 1994, 1995 and 1996
CDBG No. B-92-MC-22-0003; B-93-MC-22-0003;
B-94-MC-22-0003; B-95-MC-22-003; and B-96-MC-22-003

STATEMENT OF SOURCE AND STATUS OF FUNDS
Inception to October 31, 1996

	<u>1992</u>	<u>1993</u>	<u>Program 1994</u>
Total Funds			
CDBG allocation	\$ 1,265,000	\$ 1,727,000	\$ 1,879,000
Other grants	8,344	-	-
Other income accrued	<u>24,979</u>	<u>-</u>	<u>-</u>
Total funds	<u>\$ 1,298,323</u>	<u>\$ 1,727,000</u>	<u>\$ 1,879,000</u>
Funds drawn by grantee	\$ 1,162,119	\$ 1,285,689	\$ 1,448,980
Funds requested subsequently	-	113,272	4,744
Funds earned not yet requested	-	37,348	2,361
Funds requested not yet earned	-	-	-
Other grants	6,084	-	-
Program income	<u>23,120</u>	<u>805</u>	<u>1,380</u>
Total program expenditures	<u>\$ 1,191,323</u>	<u>\$ 1,437,114</u>	<u>\$ 1,457,465</u>
Funds remaining to be expended	<u>\$ 107,000</u>	<u>\$ 289,886</u>	<u>\$ 421,535</u>
Funds remaining to be drawn	<u>\$ 102,881</u>	<u>\$ 328,039</u>	<u>\$ 425,276</u>

<u>Year</u>		
<u>1995</u>	<u>1996</u>	<u>Total</u>
\$ 1,761,000	\$ 1,724,000	\$ 8,356,000
16,000	-	24,344
-	-	<u>24,979</u>
<u>\$ 1,777,000</u>	<u>\$ 1,724,000</u>	<u>\$ 8,405,323</u>
\$ 1,400,282	\$ 438,042	\$ 5,735,112
17,030	144,242	279,288
7,069	4,271	51,049
-	(31,205)	(31,205)
10,814	-	16,898
-	<u>80</u>	<u>25,385</u>
<u>\$ 1,435,195</u>	<u>\$ 555,410</u>	<u>\$ 6,076,527</u>
<u>\$ 341,805</u>	<u>\$ 1,168,570</u>	<u>\$ 2,328,796</u>
<u>\$ 343,688</u>	<u>\$ 1,141,716</u>	<u>\$ 2,341,600</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
COMMUNITY DEVELOPMENT BLOCK GRANT FUNDS
PROGRAM YEARS 1992, 1993, 1994, 1995 and 1996
CDBG No. B-92-MC-22-0003; B-93-MC-22-0003;
B-94-MC-22-0003; B-95-MC-22-003; and B-96-MC-22-003

STATEMENT OF PROGRAM COSTS
Inception to October 31, 1996

	<u>Authorized Costs</u>
Program year 1992:	
Projects completed in prior years	\$ 950,063
Urban redevelopment and housing	100,000
External agency funding	173,260
Economic development	<u>75,000</u>
	<u>\$ 1,298,323</u>
Program year 1993:	
Projects completed in prior years	\$ 708,857
Capital projects	264,040
Urban redevelopment and housing	118,000
Counseling services	418,367
External agency funding	<u>217,736</u>
	<u>\$ 1,727,000</u>
Program year 1994:	
Projects completed in prior years	\$ 706,210
Urban redevelopment and housing	215,017
Counseling services	289,441
External agency funding	257,735
Economic development	80,495
Program administration	191,790
Contingencies	<u>138,312</u>
	<u>\$ 1,879,000</u>

		<u>Expenditures</u>		
<u>To</u>		<u>Current</u>	<u>Total</u>	<u>Remaining</u>
<u>10/31/95</u>		<u>Year</u>		<u>To Be</u>
				<u>Expended</u>
\$ 950,063	\$ -	\$ 950,063	\$ -	
80,393	19,607	100,000	-	
45,844	20,416	66,260	107,000	
5,000	70,000	75,000	-	
<u>\$ 1,081,300</u>	<u>\$ 110,023</u>	<u>\$ 1,191,323</u>	<u>\$ 107,000</u>	
\$ 708,857	\$ -	\$ 708,857	\$ -	
208,676	323	208,999	55,041	
15,000	30,000	45,000	73,000	
121,718	134,804	256,522	161,845	
157,736	60,000	217,736	-	
<u>\$ 1,211,987</u>	<u>\$ 225,127</u>	<u>\$ 1,437,114</u>	<u>\$ 289,886</u>	
\$ 706,210	\$ -	\$ 706,210	\$ -	
106,476	19,664	126,140	88,877	
148,905	29,842	178,747	110,694	
154,763	25,662	180,425	77,310	
77,317	3,178	80,495	-	
133,360	52,088	185,448	6,342	
-	-	-	138,312	
<u>\$ 1,327,031</u>	<u>\$ 130,434</u>	<u>\$ 1,457,465</u>	<u>\$ 421,535</u>	

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
COMMUNITY DEVELOPMENT BLOCK GRANT FUNDS
PROGRAM YEARS 1992, 1993, 1994, 1995 and 1996
CDBG No. B-92-MC-22-0003; B-93-MC-22-0003;
B-94-MC-22-0003; B-95-MC-22-003; and B-96-MC-22-003

STATEMENT OF PROGRAM COSTS (CONTINUED)
Inception to October 31, 1996

	<u>Authorized Costs</u>
Program year 1995:	
Substance abuse	\$ 4,875
Code enforcement	61,003
Urban redevelopment and housing	994,016
Housing demolition	35,000
Counseling services	189,639
External agency funding	150,640
Economic development	129,527
Program administration	183,613
Contingencies	<u>28,687</u>
	<u>\$ 1,777,000</u>
Program year 1996:	
Substance abuse	\$ 4,576
Code enforcement	66,769
Urban redevelopment and housing	819,446
Housing demolition	35,000
Counseling services	173,763
External agency funding	210,261
Economic development	133,923
Program administration	205,662
Contingencies	<u>74,600</u>
	<u>\$ 1,724,000</u>
	<u>\$ 8,405,323</u>

Schedule P-5
(continued)

To 10/31/95	Expenditures		Remaining To Be Expended
	Current Year	Total	
\$ 35	\$ 4,839	\$ 4,874	\$ 1
27,446	30,118	57,564	3,439
287,600	480,937	768,537	225,479
16,493	17,481	33,974	1,026
72,315	95,836	168,151	21,488
76,758	70,101	146,859	3,781
37,422	51,656	89,078	40,449
63,573	102,585	166,158	17,455
-	-	-	28,687
<u>\$ 581,642</u>	<u>\$ 353,553</u>	<u>\$ 1,435,195</u>	<u>\$ 341,805</u>
\$ -	\$ -	\$ -	\$ 4,576
-	28,949	28,949	37,820
-	247,567	247,567	571,879
-	26,760	26,760	8,240
-	76,498	76,498	97,265
-	25,971	25,971	184,290
-	60,136	60,136	73,787
-	89,549	89,549	116,113
-	-	-	74,600
<u>\$ -0-</u>	<u>\$ 555,430</u>	<u>\$ 555,430</u>	<u>\$ 1,168,570</u>
<u>\$ 4,201,960</u>	<u>\$ 1,374,567</u>	<u>\$ 6,076,527</u>	<u>\$ 2,328,796</u>

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

PROGRAM YEARS 1996 AND 1995
PROJECT NUMBERS LA48-E180-006, 007, 008, 009, 010,
AND LA48-V180-001

STATEMENT OF SOURCE AND STATUS OF FUNDS

	<u>Program Year</u>	
	<u>1996</u>	<u>1995</u>
Total funds:		
Current year grant funds	\$1,079,300	\$1,079,300
Carried forward from prior years	<u>1,400,173</u>	<u>825,135</u>
Total funds	<u>\$2,479,473</u>	<u>\$1,904,435</u>
Funds drawn by grantee in current year	\$ 544,600	\$ 565,090
Funds requested not yet expended	<u>(49,812)</u>	<u>(60,828)</u>
Total program expenditures to date	<u>\$ 494,788</u>	<u>\$ 504,262</u>
Funds remaining to be expended	<u>\$1,984,685</u>	<u>\$1,400,173</u>
Funds remaining to be drawn	\$1,934,873	\$1,339,345
Funds requested not yet expended	<u>49,812</u>	<u>60,828</u>
Carry forward to subsequent years	<u>\$1,984,685</u>	<u>\$1,400,173</u>

OTHER SUPPLEMENTARY DATA

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

SUMMARY OF AD VALOREM TAX
ASSESSMENTS AND COLLECTIONS - CITY OF LAFAYETTE
Year Ended October 31, 1996

	<u>Total</u>	<u>General Fund</u>	<u>Recreation and Parks Fund</u>	<u>Debt Service Funds</u>
Total assessed valuation -				
1995 roll -				
Original roll	\$389,801,735			
Additions to roll	6,029,774			
Deletions from roll	<u>(6,852,963)</u>			
Net roll	<u>\$388,978,546</u>			
 Millage	<u>15.42 mills</u>	<u>8.83 mills*</u>	<u>2.24 mills</u>	<u>4.35 mills</u>
 Taxes levied	\$ 5,998,054	\$ 3,434,683	\$ 871,313	\$ 1,692,058
Collection of prior				
year taxes	<u>32,571</u>	<u>18,539</u>	<u>4,629</u>	<u>9,403</u>
	\$ 6,030,625	\$ 3,453,222	\$ 875,942	\$ 1,701,461
 Taxes collected	<u>5,967,240</u>	<u>3,416,928</u>	<u>866,733</u>	<u>1,683,579</u>
 Taxes receivable -				
1995 roll	\$ 63,385	\$ 36,294	\$ 9,209	\$ 17,882
Taxes receivable -				
Prior years' rolls	<u>196,160</u>	<u>106,092</u>	<u>25,601</u>	<u>64,467</u>
 Total taxes receivable, 10/31/96	<u>\$ 259,545</u>	<u>\$ 142,386</u>	<u>\$ 34,810</u>	<u>\$ 82,349</u>
 * General alimony tax	6.01 mills			
Street maintenance				
tax	1.50 mills			
Maintenance of				
public buildings				
tax	1.32 mills			

STATISTICAL SECTION

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

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

<u>Fiscal Year</u>	<u>General Government</u>	<u>Public Safety</u>	<u>Streets and Drainage</u>	<u>Urban Redevelopment and Housing</u>	<u>Economic Opportunity</u>
1987	\$ 9,958,083	\$ 12,154,692	\$ 7,870,287	\$ 1,323,238	\$ 1,782,250
1988	9,909,086	12,168,486	7,398,555	1,309,432	2,572,301
1989	12,147,798 (2)	13,166,342	7,869,210	1,454,728	3,620,800
1990	12,125,833	14,935,800	8,795,634	1,691,354	3,947,998
1991	12,892,424	16,135,014	9,760,301	2,111,212	3,154,005
1992	12,758,495	18,026,989	9,427,628	1,503,737	3,175,071
1993	12,967,593	17,271,789	8,770,674	1,493,081	2,221,703
1994	13,074,754	18,241,477	9,406,331	1,836,961	2,226,801
1995	14,136,266	19,463,967	11,328,615	1,822,931	1,656,797
1996	15,338,440	19,783,119	9,891,226	1,808,488	1,448,841

Notes:

- (1) All General, Special Revenue, and Debt Service Fund expenditures including capital outlays and net of reimbursements from other funds.
- (2) Commencing in 1989, administrative costs billed to other funds were treated as charges for services rather than as reimbursements.

Table 1

<u>Culture - Recreation</u>	<u>Public Transportation</u>	<u>Debt Service</u>	<u>Other</u>	<u>Total</u>
\$ 6,939,690	\$ 1,150,325	\$16,711,862	\$ 2,395,238	\$ 60,285,665
6,425,154	1,358,654	20,057,487	953,675	62,152,830
7,586,143	1,639,046	14,120,703	1,136,066	62,740,836
7,892,730	1,686,522	15,142,799	1,909,406	68,128,076
8,951,677	1,676,861	15,470,449	1,918,473	72,070,416
7,579,844	1,774,151	16,928,489	2,265,906	73,440,310
7,493,335	1,872,731	17,258,384	2,095,316	71,444,606
7,822,522	2,031,862	17,632,941	4,223,949	76,497,598
8,960,742	2,215,707	17,613,408	3,052,242	80,250,675
8,040,214	2,250,820	17,409,519	1,855,295	77,825,962

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

GENERAL GOVERNMENTAL REVENUES BY SOURCE (1)
Last Ten Fiscal Years

<u>Year:</u>	<u>Taxes</u>	<u>Licenses and Permits</u>	<u>Inter- governmental</u>
1987	\$ 37,985,933	\$ 2,803,195	\$ 7,062,862
1988	39,294,098	2,644,327	7,912,889
1989	39,489,146	3,134,559	9,030,192
1990	43,652,256	3,426,906	11,065,298
1991	46,219,091	3,610,748	10,058,392
1992	46,519,061	3,600,687	11,157,369
1993	49,315,044	3,596,275	9,642,331
1994	53,387,732	3,619,562	13,050,746
1995	57,287,547	3,817,133	11,707,090
1996	60,985,313	4,572,261	10,617,248

Notes:

- (1) Includes General, Special Revenue, and Debt Service Funds.
- (2) Includes interest earned and other miscellaneous revenues.
- (3) Commencing in 1989, administrative costs billed to other funds were treated as charges for services rather than as reimbursements.

Table 2

<u>Charges for Services</u>	<u>Fines and Forfeitures</u>	<u>In Lieu of Taxes</u>	<u>Miscellaneous (2)</u>	<u>Total</u>
\$ 3,545,672	\$ 1,303,180	\$ 7,621,246	\$ 3,869,509	\$ 64,191,597
3,281,891	1,299,947	8,309,748	4,094,615	66,837,515
7,491,466 (3)	1,388,054	8,272,302	5,051,967	73,857,686
8,251,862	1,396,529	8,957,387	5,153,815	81,904,053
8,646,147	1,340,383	8,728,603	5,148,660	83,752,024
8,382,646	973,447	9,626,452	4,079,357	84,339,019
8,582,179	1,065,543	10,485,985	4,090,268	86,777,625
9,333,023	1,290,558	9,833,511	4,536,862	95,051,994
9,460,457	1,193,904	10,220,857	5,705,239	99,392,227
9,383,532	1,154,417	11,011,834	4,323,074	102,047,679

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

GENERAL GOVERNMENTAL TAX REVENUES BY SOURCE
Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>Ad Valorem Taxes</u>		<u>Interest and Penalty</u>	<u>Franchise Fees</u>
	<u>City</u>	<u>Parish</u>		
1987	\$4,691,867	\$7,809,585	\$ 51,287	\$ 856,158
1988	4,917,125	7,935,109	34,716	820,618
1989	5,045,611	6,994,685	40,232	843,030
1990	5,254,871	8,302,168	44,702	880,937
1991	4,941,860	8,388,028	43,399	895,867
1992	5,073,204	8,625,139	42,057	957,514
1993	5,174,603	9,002,311	44,390	954,907
1994	5,474,416	9,259,306	43,753	969,437
1995	5,775,817	9,752,905	52,848	915,199
1996	5,967,239	10,211,625	41,567	1,135,206

Table 2A

Fire Insurance Rebate	<u>Sales Taxes</u>			Hotel Motel Tax	<u>Total</u>
	City 1961 Sales Tax	City 1986 Sales Tax	Parish Sales Tax		
\$ 244,504	\$11,578,243	\$ 9,752,814	\$2,676,169	\$ 325,306	\$37,985,933
175,978	11,996,276	10,319,803	2,744,023	350,450	39,294,098
127,811	12,584,482	10,960,734	2,459,875	432,686	39,489,146
219,522	13,663,111	11,991,262	3,295,683	-	43,652,256
210,893	15,253,785	13,395,030	3,090,229	-	46,219,091
227,389	15,466,986	13,484,741	2,642,031	-	46,519,061
243,018	16,575,768	14,569,677	2,750,370	-	49,315,044
262,509	18,087,675	16,020,687	3,269,949	-	53,387,732
296,990	19,481,114	17,511,524	3,501,150	-	57,287,547
297,118	21,094,555	18,999,803	3,238,200	-	60,985,313

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

PROPERTY TAX LEVIES AND COLLECTIONS
Last Ten Fiscal Years

City of Lafayette:

<u>Fiscal Year</u>	<u>Total Tax Levy</u>	<u>Current Tax Collections</u>	<u>Percent of Current Taxes Collected</u>
1987	\$ 4,751,954	\$ 4,648,855	97.83%
1988	4,925,266	4,837,085	98.21
1989	5,074,086	4,989,406	98.33
1990	5,317,861	5,210,741	97.99
1991	4,969,960	4,887,111	98.33
1992	5,073,697	5,016,668	98.88
1993	5,175,289	5,130,715	99.14
1994	5,500,255	5,434,865	98.81
1995	5,763,289	5,718,653	99.23
1996	5,998,054	5,934,669	98.94

Table 3

<u>Delinquent Tax Collections</u>	<u>Total Tax Collections</u>	<u>Percent of Total Tax Collections To Total Tax Levy</u>	<u>Outstanding Delinquent Taxes (1)</u>	<u>Percent of Delinquent Taxes To Total Tax Levy</u>
\$ 43,012	\$ 4,691,867	98.74%	\$ 146,460	3.08%
80,040	4,917,125	99.83	115,504	2.35
56,205	5,045,611	99.44	130,165	2.57
44,130	5,254,871	98.82	186,138	3.50
54,749	4,941,860	99.43	214,257	4.31
56,536	5,073,204	99.99	214,745	4.23
71,736	5,202,451	100.52	215,432	4.16
39,551	5,474,416	99.53	241,270	4.39
57,163	5,775,816	100.22	228,736	3.97
32,571	5,967,240	99.49	259,545	4.33

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

PROPERTY TAX LEVIES AND COLLECTIONS (CONTINUED)
Last Ten Fiscal Years

Lafayette Parish (Dollars in Thousands):

<u>Fiscal Year</u>	<u>Total Tax Levy</u>	<u>Current Tax Collections</u>	<u>Percent of Current Taxes Collected</u>	<u>Delinquent Tax Collections</u>	<u>Total Tax Collections</u>
1987	\$ 7,545	\$ 7,095	94.04%	\$ 187	\$ 7,282
1988	8,103	7,705	95.09	163	7,868
1989	7,032	6,766	96.22	169	6,935
1990	8,412	8,212	97.62	139	8,351
1991	8,526	8,212	96.32	109	8,321
1992	8,736	8,430	96.50	135	8,565
1993	9,100	8,804	96.75	153	8,957
1994	9,330	9,107	97.61	102	9,209
1995	9,821	9,562	97.36	133	9,695
1996	10,243	10,089	98.50	71	10,160

Note:

(1) Includes unpaid taxes from prior years.

Table 3
(continued)

<u>Ratio of Total Tax Collections to Total Tax Levy</u>	<u>Outstanding Delinquent Taxes (1)</u>	<u>Ratio of Delinquent Taxes to Total Tax Levy</u>
96.51%	\$ 630	8.35%
97.10	866	10.69
98.62	963	13.69
99.27	1,023	12.16
97.60	1,228	14.40
98.04	1,391	15.92
98.43	1,534	16.86
98.70	1,655	17.74
98.72	1,781	18.13
99.19	1,864	18.20

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LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

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

City of Lafayette:

<u>Fiscal Year</u>	<u>Assessed Value (3)</u>	<u>Estimated Actual Value</u>	<u>Ratio of Assessed to Estimated Actual Value</u>
1987	\$ 316,586	\$2,213,345	14.3%
1988	317,145	N/A	N/A
1989	264,000	N/A	N/A
1990	276,684	N/A	N/A
1991	284,485	N/A	N/A
1992	295,154	N/A	N/A
1993	332,388	N/A	N/A
1994	353,259	N/A	N/A
1995	370,153	N/A	N/A
1996	388,979	N/A	N/A

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

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

Lafayette Parish:

Fiscal Year	Real Property		Personal Property		Exemptions Real Property
	Assessed Value	Estimated Real Value (2)	Assessed Value	Estimated Real Value (2)	
1987	\$ 358,370	\$ 3,429,596	\$ 108,487	\$ 723,247	\$ 151,829
1988	277,105	3,133,303	104,696	697,937	137,765
1989	279,779	2,420,214	111,314	742,096	138,939
1990	281,681	2,412,976	115,057	767,047	139,578
1991	285,941	2,413,070	121,455	809,700	142,697
1992	322,225	2,723,924	132,800	885,333	158,231
1993	329,009	2,750,696	140,131	934,207	163,335
1994	340,468	2,774,173	154,258	1,028,387	170,320
1995	354,575	2,865,360	165,882	1,105,880	177,947
1996	452,442	3,156,108	188,594	1,257,291	209,157

Notes:

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

Table 4
(continued)

<u>Assessed Value</u>	<u>Total Estimated Real Value (2)</u>	<u>Ratio of Total Assessed Value to Total Estimated Real Value</u>
\$ 315,028	\$ 4,152,843	7.59%
244,036	3,831,240	6.37
252,154	3,162,310	7.97
257,160	3,180,023	8.09
264,699	3,222,770	8.21
296,794	3,609,257	8.22
305,805	3,684,903	8.30
324,406	3,802,560	8.53
342,510	3,971,240	8.62
431,879	4,413,399	9.79

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

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

<u>Fiscal Year</u>	<u>Lafayette City-Parish City of Lafayette</u>		
	<u>Operating Millage</u>	<u>Debt Service Millage</u>	<u>Total City Millage</u>
1987	6.64	8.37	15.01
1988	6.64	8.89	15.53
1989	11.47	7.75	19.22
1990	11.47	7.75	19.22
1991	11.47	6.00	17.47
1992	11.47	5.72	17.19
1993	11.57	4.00	15.57
1994	11.07	4.50	15.57
1995	11.07	4.35	15.42
1996	9.50	3.73	13.23

Table 5

<u>Consolidated Government</u>			<u>Lafayette Parish School Board</u>				
<u>Lafayette Parish</u>							
<u>Operating Millage</u>	<u>Debt Service Millage</u>	<u>Total Parish Millage</u>	<u>Operating Millage</u>	<u>Debt Service Millage</u>	<u>Total School Board Millage</u>	<u>Other</u>	<u>Total</u>
17.55	4.00	21.55	26.50	3.20	29.70	24.45	90.71
21.59	4.46	26.05	33.15	4.00	37.15	29.67	108.40
26.47	4.28	30.75	33.15	4.00	37.15	30.67	117.79
26.47	4.28	30.75	33.15	4.00	37.15	30.67	117.79
26.47	4.28	30.75	33.15	4.00	37.15	30.67	116.04
25.35	4.00	29.35	31.15	3.25	34.40	30.32	111.26
25.34	4.00	29.34	31.15	2.93	34.08	40.19	119.18
25.54	3.80	29.34	33.56	2.89	36.45	40.29	121.65
25.34	3.80	29.14	33.56	2.60	36.16	40.02	120.74
21.65	3.24	24.89	33.56	2.22	35.78	34.20	108.10

Table 6

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

PRINCIPAL TAXPAYERS - LAFAYETTE PARISH
October 31, 1996

<u>Taxpayer</u>	<u>Type of Business</u>	<u>1996 Assessed Value</u>	<u>Percentage of Total Assessed Valuation</u>
South Central Bell Telephone	Telephone service	\$ 30,913,750	6.52%
First National Bank of Lafayette	Bank	8,144,090	1.72
Bank One	Bank	7,628,050	1.61
SLEMCO	Utilities	6,000,550	1.26
Dresser Industries	Oil/Gas	5,723,240	1.21
Columbia Hospitals	Hospital	4,767,120	1.00
Trans La Gas/Atmos Energy	Utilities	4,714,620	.99
Walmart/Sam's Discount	Department store	4,263,190	.90
Fleming Foods/Malone & Hyde	Wholesalers	3,843,960	.81
Hibernia National Bank	Bank	<u>3,176,450</u>	<u>.67</u>
		<u>\$ 79,175,020</u>	<u>16.69%</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

SPECIAL ASSESSMENT BILLINGS AND COLLECTIONS
Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>Special Assessment Billings (1)</u>	<u>Special Assessments Earned</u>
1987	\$ 549,827	\$ 218,438
1988	885,333	289,907
1989	602,406	269,710
1990	379,776	91,527
1991	299,696	82,312
1992	792,716	112,595
1993	571,125	206,548
1994	487,055	157,414
1995	368,939	106,004
1996	270,350	96,007

Notes:

(1) Includes assessments due currently and deferred.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

COMPUTATION OF LEGAL DEBT MARGIN
October 31, 1996

City of Lafayette:

Net assessed value		<u>\$388,978,546</u>
Debt limit - 10 percent of total assessed value		\$ 38,897,855
Amount of debt applicable to debt limit:		
Total general obligation debt (excluding sales tax, excess revenue and special assessment)	\$ 9,098,000	
Less:		
Assets in debt service funds available for payment of principal	<u>(235,701)</u>	
Total amount of debt applicable to debt limit		<u>8,862,299</u>
Legal debt margin		<u>\$ 30,035,556</u>

Lafayette Parish:

Total assessed values before exemptions and less public service (rounded to the thousands)		<u>\$641,036,000</u>
Debt limit - 10 percent of total assessed values		\$ 64,103,600
Amount of debt applicable to debt limit:		
Total general obligation debt	\$10,625,000	
Less:		
Assets in debt service funds available for payment of principal	<u>(647,463)</u>	
Total amount of debt applicable to debt limit		<u>9,977,537</u>
Legal debt margin		<u>\$ 54,126,063</u>

LAZAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAZAYETTE, LOUISIANA

RATIO OF NET GENERAL BONDED DEBT
TO NET ASSETS FOR THE YEAR ENDED 1961

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LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

RATIO OF NET GENERAL BONDED DEBT
TO ASSESSED VALUE AND NET BONDED DEBT PER CAPITA
Last Ten Fiscal Years

City of Lafayette:

<u>Fiscal Year</u>	<u>Population</u>	<u>Assessed Value (1) (in thousands)</u>	<u>Gross Bonded Debt (2)</u>
1987	91,084 (4)	\$ 316,586	\$ 120,713,000
1988	89,754 (4)	317,145	118,737,000
1989	89,309 (4)	264,000	125,514,000
1990	94,440 (3)	277,000	122,588,000
1991	97,023 (4)	284,000	134,472,000
1992	100,567 (4)	295,000	130,893,000
1993	102,867 (5)	332,388	153,619,000
1994	106,829 (4)	353,259	154,437,000
1995	108,635 (4)	370,153	152,186,000
1996	110,017 (5)	388,978	145,503,000

Table 9

<u>Debt Service Monies Available</u>	<u>Net Bonded Debt</u>	<u>Ratio of Net Bonded Debt to Assessed Value</u>	<u>Net Bonded Debt Per Capita</u>
\$ 15,917,113	\$104,795,887	.3310	\$ 1,150.54
13,620,814	105,116,186	.3314	1,171.16
15,303,615	110,210,385	.4175	1,234.03
15,816,990	106,771,010	.3855	1,130.57
17,808,352	116,663,648	.4108	1,202.43
17,883,994	113,009,006	.3831	1,123.72
18,848,674	134,770,326	.4055	1,310.14
18,730,390	135,706,610	.3842	1,270.32
19,119,832	133,066,168	.3595	1,224.89
19,317,025	126,185,975	.3244	1,146.97

(continued)

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:

<u>Fiscal Year</u>	<u>Population (4)</u>	<u>Assessed Value (6) (in thousands)</u>	<u>Gross Bonded Debt (2)</u>	<u>Debt Service Monies Available</u>	<u>Net Bonded Debt</u>	<u>Ratio of Net Bonded Debt to Assessed Value</u>	<u>Net Bonded Debt per Capita</u>
1987	171,725	\$315,028	\$14,305,000	\$2,347,740	\$11,957,260	.0380	69.63
1988	167,637	244,036	13,435,000	2,325,601	11,109,399	.0455	66.27
1989	166,570	252,154	12,520,000	2,208,546	10,311,454	.0409	61.90
1990	164,762	257,160	11,550,000	2,038,880	9,511,120	.0370	57.73
1991	166,729	264,699	17,520,000	2,546,309	14,973,691	.0566	89.81
1992	170,185	296,794	15,440,000	2,276,725	14,163,275	.0477	83.22
1993	172,193	305,805	15,230,000	2,233,726	12,996,274	.0425	75.48
1994	176,391	324,406	13,965,000	1,886,476	12,078,524	.0372	68.48
1995	178,305	342,510	12,240,000	1,127,211	11,112,789	.0324	62.32
1996	180,222	431,879	10,625,000	647,463	9,977,537	.0231	55.36

Notes:

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

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

THE BOARD OF SUPERVISORS
MEETING OF THE BOARD OF SUPERVISORS

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LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

RATIO OF ANNUAL DEBT SERVICE EXPENDITURES FOR
GENERAL BONDED DEBT TO TOTAL GENERAL EXPENDITURES
Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Payments To Escrow</u>
1987	\$ 5,525,402	\$ 11,010,099	\$ -0-
1988	6,931,402	10,630,098	-0-
1989	3,741,779	10,105,065	-0-
1990	4,399,778	10,571,052	-0-
1991	4,441,062	10,868,030	-0-
1992	4,979,062	11,782,074	-0-
1993	5,441,405	9,977,690	1,646,197
1994	6,034,405	9,796,451	1,421,650
1995	8,093,405	9,234,797	-0-
1996	8,460,406	8,869,884	-0-

Notes:

- (1) Total Debt Service includes general obligation bonds and certificates of indebtedness (including sales tax and special assessment bonds).
- (2) Includes General, Special Revenue, and Debt Service Funds.

Table 10

<u>Total Debt Service (1)</u>	<u>Total General Ex- penditures (2)</u>	<u>Ratio of Debt Service to Total General Expenditures</u>
\$ 16,535,501	\$ 60,285,665	27.43
17,561,500	62,152,830	28.26
13,846,844	62,740,836	22.07
14,970,830	68,128,076	21.97
15,309,092	72,070,416	21.24
16,761,136	73,440,310	22.82
17,065,292	71,444,606	23.89
17,252,506	76,497,598	22.55
17,328,202	80,250,675	21.59
17,330,290	77,825,962	22.27

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

COMPUTATION OF DIRECT AND OVERLAPPING DEBT
GENERAL OBLIGATION BONDS
October 31, 1996

<u>Jurisdiction</u>	General Obligation Debt Outstanding	Percentage Applicable to City of Lafayette	Amount Applicable to City of Lafayette
Direct:			
City of Lafayette	\$ 9,098,000	100.00%	\$ 9,098,000
Lafayette Parish	11,266,000	100.00%	11,266,000
Overlapping:			
Consolidated School Dist. #1	6,700,000	61.70%	4,133,900
Bayou Vermilion District	<u>4,065,000</u>	61.70%	<u>2,508,105</u>
	<u>\$31,129,000</u>		<u>\$27,006,005</u>

LAFAYETTE CITY PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

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LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

REVENUE BOND COVERAGE
ELECTRIC, WATER AND SEWER BONDS
Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>Gross Revenue</u>	<u>Direct Operating Expenses *</u>
1987	\$ 121,731,144	\$ 84,017,354
1988	121,533,019	83,984,663
1989	129,827,547	95,115,147
1990	126,975,982	95,114,050
1991	119,141,752	94,477,931
1992	117,093,975	93,252,301
1993	122,558,630	101,233,945
1994	125,402,759	100,561,238
1995	128,070,487	98,178,917
1996	123,930,229	101,436,157

* Excludes depreciation and amortization.

Table 12

Net Revenue Available For Debt Service	Debt Service Requirement			Coverage
	Principal	Interest	Total	
\$ 37,713,790	\$ 4,186,000	\$ 5,066,451	\$ 9,252,451	4.08
37,548,356	4,408,000	4,858,951	9,266,951	4.05
34,712,400	4,394,000	4,644,001	9,038,001	3.84
31,861,932	4,369,000	4,535,755	8,904,755	3.58
24,663,821	4,360,000	4,316,754	8,676,754	2.84
23,841,674	4,325,000	4,097,008	8,422,008	2.83
21,324,685	4,360,000	1,934,736	6,294,736	3.39
24,841,521	5,290,000	2,404,996	7,694,996	3.23
29,891,570	5,485,000	2,198,695	7,683,695	3.89
22,494,072	5,480,000	1,978,973	7,458,973	3.02

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

DEMOGRAPHIC STATISTICS
Last Ten Fiscal Years

<u>City of Lafayette</u>				
<u>Fiscal Year</u>	<u>Estimated Population</u>	<u>Per Capita Income (1)</u>	<u>Median Age (2)</u>	<u>Unemployment Rate (4)</u>
1987	91,084 (6)	13,477	28.9	12.5
1988	89,754 (6)	N/A	29.2	9.8
1989	89,309 (6)	N/A	29.4	6.3
1990	94,440 (5)	N/A	30.4	4.7
1991	97,023 (6)	N/A	30.6	5.4
1992	100,567 (6)	N/A	30.7	6.1
1993	102,867 (7)	N/A	N/A	7.1
1994	106,829 (6)	N/A	N/A	5.0
1995	108,635 (6)	N/A	N/A	5.2
1996	110,017 (8)	N/A	N/A	6.1

Notes:

- (1) U. S. Department of Commerce, Bureau of Economic Analysis
- (2) Lafayette Economic Development Authority
- (3) Lafayette Parish School Board
- (4) Louisiana Department of Labor
- (5) U. S. Census
- (6) Louisiana Tech survey
- (7) Estimated at July 1, 1993 by Lafayette Areawide Planning Commission
- (8) Estimated at July 1, 1993 by Lafayette City-Parish Consolidated Government Planning Division
- (9) Current dollars

Table 13

<u>Lafayette Parish</u>				<u>Public Schools (3)</u>	
<u>Estimated Population</u>	<u>Estimated Per Capita Income (9)</u>	<u>Median Age (2)</u>	<u>Unemployment Rate</u>	<u>Average Daily Enrollment</u>	<u>Attendance</u>
171,725 (6)	\$ 15,518	28.3	12.2	27,725	27,392
167,637 (6)	N/A	28.5	9.1	28,238	27,899
166,570 (6)	16,161	28.8	6.2	28,492	27,780
164,762 (5)	16,193	29.7	4.4	28,853	28,276
166,729 (6)	N/A	29.9	5.2	29,744	29,149
170,185 (6)	17,489	29.9	7.0	30,061	29,460
172,193 (6)	17,725	N/A	5.4	30,456	29,238
176,391 (6)	18,456	N/A	5.6	30,201	28,691
178,305 (6)	18,153	N/A	5.1	30,580	29,204
180,222 (6)	19,376	N/A	4.9	30,484	29,021

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

PROPERTY VALUE, CONSTRUCTION AND BANK DEPOSITS
Last Ten Fiscal Years

Fiscal Year	Commercial Construction (1)	
	Number of Permits	\$ (000's) Value
1987	49	\$ 12,240
1988	28	2,724
1989	39	7,392
1990	42	24,415
1991	71	18,790
1992	49	16,593
1993	44	27,182
1994	46	39,869
1995	78	45,998
1996 (7)	78	51,670

Source:

- (1) Acadian Metropolitan Code Authority
- (2) Includes total Whitney Bank deposits of \$2,072,152 which includes deposits of branches operated outside of the Lafayette area.
- (3) Includes total Whitney Holding Corporation and Hibernia National Bank deposits of \$2,288,983 and \$4,130,496, respectively. These deposits include deposits of Whitney and Hibernia branches operated outside of the Lafayette area.
- (4) Includes total Whitney Holding Corporation and Hibernia National Bank deposits of \$2,266,547 and \$4,733,616, respectively. These deposits include deposits of Whitney and Hibernia branches operated outside of the Lafayette area.
- (5) Includes total Whitney Holding Corporation, Hibernia National Bank, and Premier Bank deposits of \$2,279,660, \$5,606,612 and \$3,748,000, respectively. These totals include deposits of Whitney, Hibernia and Premier branches operated outside of the Lafayette area.
- (6) Includes total Whitney Holding Corporation, Hibernia National Bank and Premier Bank deposits of \$2,397,900, \$5,574,562 and \$3,477,000, respectively. These totals include deposits of Whitney, Hibernia and Premier branches operated outside of the Lafayette area.
- (7) The 1996 amounts are for the City and Parish of Lafayette.

Table 14

<u>Residential Construction (1)</u>		
<u>Number of Permits</u>	<u>\$ (000's) Value</u>	<u>Bank Deposit (in Thousands)</u>
105	\$ 7,859	\$ 7,506,754 (3)
145	12,705	8,022,746 (4)
171	16,617	12,120,926 (5)
317	31,017	11,949,855 (6)
405	43,482	NOT AVAILABLE
560	54,370	NOT AVAILABLE
353	40,184	NOT AVAILABLE
387	47,079	NOT AVAILABLE
338	37,534	NOT AVAILABLE
834	86,330	NOT AVAILABLE

Table 15

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

MISCELLANEOUS STATISTICS
October 31, 1996

Date of incorporation	1992
Form of government	Mayor/President - Council
Number of employees (excluding police and fire)	
1,380	
Area in square miles	277
Lafayette City-Parish Consolidated Government facilities and services:	
Miles of streets	990
Miles of drainage coulees	800
Number of bridges	147
Number of street lights	14,461
Culture and recreation:	
Community centers	8
Parks	34
Park acreage	809
Golf courses	2
Swimming pools	2
Tennis courts	45
Ballfields	102
Library:	
Locations	8
Bookmobiles	1
Books in collection	329,667
Number of reference inquiries	99,581
Fire protection:	
Number of stations	11
Number of Volunteer Fire Departments	7
Number of personnel and officers	211
Number of calls answered	2,922
Number of inspections conducted	3,921
Police protection:	
Number of stations	1
Number of personnel and officers	282
Number of patrol units	204
Number of law violations:	
Physical arrests	9,665
Traffic violations	19,544
Parking violations	15,824
Electric system:	
Miles of transmission lines	39.4
Miles of distributions lines	707
Number of meters in service	52,467
Daily average consumption in kilowatt hours	4,291,892
Maximum capacity of plant in kilowatts	363,000

(continued)

Table 15
(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

MISCELLANEOUS STATISTICS (CONTINUED)
October 31, 1996

Sewerage system:	
Miles of sanitary sewers	628
Number of treatment plants	4
Number of service connections	34,514
Daily average treatment in gallons	15,500,000
Maximum daily capacity of treatment plant in gallons	18,500,000
Water system:	
Miles of water mains	736.5
Number of service connections	40,596
Number of fire hydrants	5,135
Daily average consumption in gallons	16,042,975
Maximum daily capacity of plant in gallons	22,500,000