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## INDEPENDENT AUDITORS' REPORT

To the Lafayette Parish Council  
Lafayette, Louisiana

We have audited the general purpose financial statements of Lafayette Parish Government, and the combining, individual fund, and account group financial statements of the Parish as of and for the year ended December 31, 1995, as listed in the table of contents. These financial statements are the responsibility of the Parish's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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 provides 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 December 31, 1995 and the excess of revenues over expenditures for the year then ended on the general purpose financial statements cannot be determined.

Lafayette Parish Government has valued its buildings, which are the major part of its fixed assets, at insured values instead of historical cost or estimated historical cost as required by generally accepted accounting principles.

In our opinion, because the omission of the financial statements of component units results in an incomplete presentation as explained in the third paragraph and because general fixed assets are not in conformity with generally accepted accounting principles as explained in the fourth 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 Parish Government at December 31, 1995, and the results of its operations and the cash flows of its proprietary fund type for the year then ended.

However, in our opinion, the combining, individual fund, and general long-term debt account group financial statements referred to above present fairly, in all material respects, the financial position of each of the individual funds and general long-term debt account group of Lafayette Parish Government at December 31, 1995, and the results of operations of such funds and the cash flows of the individual proprietary fund for the year then ended, in conformity with generally accepted accounting principles.

As further discussed in Note 15 to the financial statements, the voters of the City and Parish of Lafayette have approved the consolidation of the two governments into a Lafayette City-Parish Consolidated Government, effective on the first Monday in June, 1996.

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 Parish 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, except for the Statement of Changes in General Fixed Assets, is fairly stated in all material respects in relation to such financial statements taken as a whole. Because material amounts of general fixed assets have not been recorded in conformity with generally accepted accounting principles, we are of the opinion that the Statement of Changes in General Fixed Assets is not fairly presented in relation to the financial statements taken as a whole.

The financial information for the preceding year which is included for comparative purposes was taken from the financial report of Lafayette Parish Government for that year in which we expressed an adverse opinion on the combined (general purpose) and general fixed assets account group financial statements 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 the preceding year.

*Broussard, Poche, Lewis & Breaux*

Lafayette, Louisiana  
May 9, 1996

GENERAL PURPOSE FINANCIAL STATEMENTS  
(COMBINED STATEMENTS - OVERVIEW)



LAFAYETTE PARISH GOVERNMENT  
LAFAYETTE, LOUISIANA

COMBINED BALANCE SHEET -  
ALL FUND TYPES AND ACCOUNT GROUPS  
December 31, 1995

ASSETS	Governmental Fund Types			Proprietary Fund Type
	General	Special Revenue	Debt Service	Internal Service
Cash	\$ -	\$ 1,404,010	\$ 245,089	\$ 164,822
Investments, at cost or amortized cost	8,296,000	2,206,000	948,000	-
Investment in deferred compensation plan assets, at market	-	-	-	-
Receivables (net of allowance for uncollectibles):				
Accounts	15,721	22,848	-	162,653
Ad valorem taxes	413,083	3,430,760	657,976	-
Accrued interest	39,597	5,393	259	-
Due from primary government	-	-	-	-
Due from other governmental agencies	847,559	4,822,376	728,304	-
Due from other funds	22,474	207,878	-	-
Due from component unit	-	-	-	-
Inventories	1,938	-	-	-
Land	-	-	-	-
Buildings and improvements	-	-	-	-
Machinery and equipment	-	-	-	-
Amount available in debt service funds	-	-	-	-
Amount to be provided for retirement of general long-term debt	-	-	-	-
<b>Total assets</b>	<b><u>\$ 9,636,372</u></b>	<b><u>\$12,099,265</u></b>	<b><u>\$ 2,579,628</u></b>	<b><u>\$ 327,475</u></b>

Fiduciary Fund Type Trust and Agency	Account Groups		Totals (Memorandum Only)	Component Unit	Totals (Memorandum Only)	
	General Fixed Assets	General Long-term Debt	Primary Government		Reporting Entity	
					1995	1994
\$ 10,766	\$ -	\$ -	\$ 1,824,687	\$ -	\$ 1,824,687	\$ 1,194,740
204,183	-	-	11,654,183	-	11,654,183	12,203,441
960,449	-	-	960,449	-	960,449	816,707
-	-	-	201,222	-	201,222	172,472
-	-	-	4,501,819	-	4,501,819	3,520,567
1,183	-	-	46,432	12,086	58,518	224,430
-	-	-	-	19,730	19,730	-
-	-	-	6,398,239	116,254	6,514,493	7,252,410
9	-	-	230,361	-	230,361	102,051
-	-	-	-	-	-	23,584
-	-	-	1,938	-	1,938	2,127
-	1,301,761	-	1,301,761	-	1,301,761	1,301,761
-	33,511,830	-	33,511,830	-	33,511,830	33,513,103
-	5,803,745	-	5,803,745	141,301	5,945,046	5,763,360
-	-	1,127,211	1,127,211	-	1,127,211	2,002,018
-	-	<u>12,229,942</u>	<u>12,229,942</u>	-	<u>12,229,942</u>	<u>13,188,456</u>
<u>\$1,176,590</u>	<u>\$40,617,336</u>	<u>\$13,357,153</u>	<u>\$ 79,793,819</u>	<u>\$ 289,371</u>	<u>\$80,083,190</u>	<u>\$81,281,227</u>

(continued)

LAFAYETTE PARISH GOVERNMENT  
LAFAYETTE, LOUISIANA

COMBINED BALANCE SHEET -  
ALL FUND TYPES AND ACCOUNT GROUPS (CONTINUED)  
December 31, 1995

LIABILITIES	Governmental Fund Types			Proprietary Fund Type
	General	Special Revenue	Debt Service	Internal Service
Cash overdraft	\$ 890,560	\$ 59,247	\$ -	\$ -
Accounts payable and contract retainage	73,241	973,019	-	-
Accrued liabilities	93,350	198,026	-	-
Due to other governmental agencies	104,708	90,336	-	-
Due to other funds	182,774	40,793	-	-
Due to primary government	-	-	-	-
Due to component unit	19,730	-	-	-
Claims liability	-	-	-	266,479
Deferred revenue	1,032,472	8,485,032	1,452,417	-
Accrued compensated absences	-	-	-	-
Bonds payable	-	-	-	-
<b>Total liabilities</b>	<b>\$ 2,396,835</b>	<b>\$ 9,846,453</b>	<b>\$ 1,452,417</b>	<b>\$ 266,479</b>
FUND EQUITY				
Investment in general fixed assets	\$ -	\$ -	\$ -	\$ -
Retained earnings -				
Unreserved:				
Undesignated	-	-	-	60,996
Fund balance -				
Reserved for:				
Incomplete contracts	25,434	422,838	-	-
Noncurrent receivables	-	-	-	-
Housing purposes	-	54,492	-	-
Encumbrances	13,173	75,575	-	-
Unreserved:				
Designated for -				
Debt retirement	-	-	1,127,211	-
Contingencies/working capital	3,500,000	795,000	-	-
Capital expenditures	286,876	1,279,009	-	-
Subsequent year's expenditures	1,364,964	151,119	-	-
Undesignated (deficit)	2,049,090	(525,221)	-	-
<b>Total fund equity</b>	<b>\$ 7,239,537</b>	<b>\$ 2,252,812</b>	<b>\$ 1,127,211</b>	<b>\$ 60,996</b>
<b>Total liabilities and fund equity</b>	<b>\$ 9,636,372</b>	<b>\$12,099,265</b>	<b>\$ 2,579,628</b>	<b>\$ 327,475</b>

See Notes to Financial Statements.



Fiduciary Fund Type Trust and Agency	Account Groups		Totals (Memorandum Only)	Component Unit	Totals (Memorandum Only)	
	General Fixed Assets	General Long-term Debt	Primary Government		Reporting Entity	
					1995	1994
\$ -	\$ -	\$ -	\$ 949,807	\$ 65,814	\$ 1,015,621	\$ 502,209
-	-	-	1,046,260	11,037	1,057,297	565,878
1,169,796	-	-	1,461,172	36,971	1,498,143	1,358,764
-	-	-	195,044	34,108	229,152	207,056
6,794	-	-	230,361	-	230,361	102,051
-	-	-	-	-	-	23,584
-	-	-	19,730	-	19,730	-
-	-	-	266,479	-	266,479	129,495
-	-	-	10,969,921	140	10,970,061	10,457,758
-	-	431,153	431,153	-	431,153	407,928
-	-	<u>12,926,000</u>	<u>12,926,000</u>	-	<u>12,926,000</u>	<u>14,782,546</u>
<u>\$1,176,590</u>	<u>\$ -0-</u>	<u>\$13,357,153</u>	<u>\$ 28,495,927</u>	<u>\$ 148,070</u>	<u>\$28,643,997</u>	<u>\$28,537,269</u>
\$ -	\$40,617,336	\$ -	\$ 40,617,336	\$ 141,301	\$40,758,637	\$40,578,224
-	-	-	60,996	-	60,996	95,537
-	-	-	448,272	-	448,272	51,651
-	-	-	-	-	-	35,307
-	-	-	54,492	-	54,492	54,492
-	-	-	88,748	-	88,748	94,255
-	-	-	1,127,211	-	1,127,211	2,002,018
-	-	-	4,295,000	-	4,295,000	3,295,000
-	-	-	1,565,885	-	1,565,885	2,039,897
-	-	-	1,516,083	-	1,516,083	1,805,987
-	-	-	<u>1,523,869</u>	-	<u>1,523,869</u>	<u>2,621,590</u>
<u>\$ -0-</u>	<u>\$40,617,336</u>	<u>\$ -0-</u>	<u>\$ 51,297,892</u>	<u>\$ 141,301</u>	<u>\$51,439,193</u>	<u>\$52,743,958</u>
<u>\$1,176,590</u>	<u>\$40,617,336</u>	<u>\$13,357,153</u>	<u>\$ 79,793,819</u>	<u>\$ 289,371</u>	<u>\$80,083,190</u>	<u>\$81,281,227</u>

LAFAYETTE PARISH GOVERNMENT  
LAFAYETTE, LOUISIANA

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES  
Year Ended December 31, 1995

	<u>Governmental Fund Types</u>		
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>
Revenues:			
Taxes	\$ 4,752,936	\$ 7,488,478	\$ 1,415,016
Licenses and permits	305,421	-	-
Intergovernmental	984,478	5,099,307	-
Charges for services	350,929	516,723	-
Fines and forfeits	40,664	156,359	-
Interest	501,670	323,297	99,282
Miscellaneous	<u>202,722</u>	<u>338,936</u>	<u>-</u>
Total revenues	<u>\$ 7,138,820</u>	<u>\$13,923,100</u>	<u>\$ 1,514,298</u>
Expenditures:			
Current -			
General government	\$ 3,127,720	\$ 1,369,810	\$ 64,064
Public safety	613,687	3,003,415	-
Public works	-	6,140,846	-
Health and welfare	237,702	540,849	-
Culture and recreation	629,509	1,933,332	-
Conservation of natural resources	32,920	-	-
Urban redevelopment and housing	-	571,257	-
Economic development and assistance	16,476	-	-
Economic opportunity	60,000	1,596,797	-
Capital outlay	318,948	705,769	-
Debt service -			
Principal retirement	-	-	1,769,000
Interest and fiscal charges	-	-	788,640
Transfer to escrow	-	-	<u>115,542</u>
Total expenditures	<u>\$ 5,036,962</u>	<u>\$15,862,075</u>	<u>\$ 2,737,246</u>
Excess (deficiency) of revenues over expenditures	<u>\$ 2,101,858</u>	<u>\$ (1,938,975)</u>	<u>\$ (1,222,948)</u>
Other financing sources (uses):			
Proceeds from sale of property (net)	\$ 476	\$ 28,944	\$ -
Proceeds from bond refunding	-	-	730,000
Transfer to escrow	-	-	(718,466)
Operating transfers in	11,533	2,627,992	348,141
Operating transfers out	(2,427,778)	(548,354)	(11,534)
Transfers to component unit	(431,526)	-	-
Transfers from primary government	-	-	-
Total other financing sources (uses)	<u>\$ (2,847,295)</u>	<u>\$ 2,108,582</u>	<u>\$ 348,141</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ (745,437)	\$ 169,607	\$ (874,807)
Fund balances, beginning	7,855,286	2,212,893	2,002,018
Residual equity transfers in	129,688	-	-
Residual equity transfers out	<u>-</u>	<u>(129,688)</u>	<u>-</u>
Fund balances, ending	<u>\$ 7,239,537</u>	<u>\$ 2,252,812</u>	<u>\$ 1,127,211</u>

See Notes to Financial Statements.

Totals (Memorandum Only)		Totals (Memorandum Only)	
Primary Government	Component Unit	Reporting Entity	
		1995	1994
\$ 13,656,430	\$ -	\$ 13,656,430	\$ 12,919,145
305,421	-	305,421	320,731
6,083,785	56,996	6,140,781	6,286,861
867,652	39,767	907,419	1,087,910
197,023	566,799	763,822	909,149
924,249	5,621	929,870	608,233
<u>541,658</u>	<u>130,364</u>	<u>672,022</u>	<u>1,073,287</u>
<u>\$ 22,576,218</u>	<u>\$ 799,547</u>	<u>\$ 23,375,765</u>	<u>\$ 23,205,316</u>
\$ 4,561,594	\$1,231,073	\$ 5,792,667	\$ 5,475,908
3,617,102	-	3,617,102	3,435,587
6,140,846	-	6,140,846	4,533,014
778,551	-	778,551	818,936
2,562,841	-	2,562,841	2,555,255
32,920	-	32,920	26,031
571,257	-	571,257	594,558
16,476	-	16,476	16,476
1,656,797	-	1,656,797	2,226,801
1,024,717	-	1,024,717	446,853
1,769,000	-	1,769,000	1,301,605
788,640	-	788,640	913,799
<u>115,542</u>	<u>-</u>	<u>115,542</u>	<u>-</u>
<u>\$ 23,636,283</u>	<u>\$1,231,073</u>	<u>\$ 24,867,356</u>	<u>\$ 22,344,823</u>
<u>\$ (1,060,065)</u>	<u>\$ (431,526)</u>	<u>\$ (1,491,591)</u>	<u>\$ 860,493</u>
\$ 29,420	\$ -	\$ 29,420	\$ 21,804
730,000	-	730,000	-
(718,466)	-	(718,466)	-
2,987,666	-	2,987,666	1,657,032
(2,987,666)	-	(2,987,666)	(1,657,032)
(431,526)	-	(431,526)	(338,020)
<u>-</u>	<u>431,526</u>	<u>431,526</u>	<u>338,020</u>
<u>\$ (390,572)</u>	<u>\$ 431,526</u>	<u>\$ 40,954</u>	<u>\$ 21,804</u>
\$ (1,450,637)	\$ -0-	\$ (1,450,637)	\$ 882,297
12,070,197	-	12,070,197	11,530,427
129,688	-	129,688	325,693
<u>(129,688)</u>	<u>-</u>	<u>(129,688)</u>	<u>(668,220)</u>
<u>\$ 10,619,560</u>	<u>\$ -0-</u>	<u>\$ 10,619,560</u>	<u>\$ 12,070,197</u>

LAFAYETTE PARISH GOVERNMENT  
LAFAYETTE, LOUISIANA

COMBINED STATEMENT OF REVENUES AND EXPENDITURES - BUDGET (GAAP BASIS)  
AND ACTUAL - GENERAL, SPECIAL REVENUE AND DEBT SERVICE FUND TYPES  
Year Ended December 31, 1995

	<u>General Fund</u>		
	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
Revenues:			
Taxes	\$ 4,842,368	\$ 4,752,936	\$ (89,432)
Licenses and permits	301,688	305,421	3,733
Intergovernmental	971,920	984,478	12,558
Charges for services	336,161	350,929	14,768
Fines and forfeits	43,500	40,664	(2,836)
Interest	466,000	501,670	35,670
Miscellaneous	<u>217,550</u>	<u>202,722</u>	<u>(14,828)</u>
Total revenues	<u>\$ 7,179,187</u>	<u>\$ 7,138,820</u>	<u>\$ (40,367)</u>
Expenditures:			
Current -			
General government	\$ 3,500,559	\$ 3,127,720	\$ 372,839
Public safety	631,763	613,687	18,076
Public works	-	-	-
Health and welfare	249,221	237,702	11,519
Culture and recreation	707,176	629,509	77,667
Conservation of natural resources	32,577	32,920	(343)
Urban redevelopment and housing	-	-	-
Economic development and assistance	16,476	16,476	-
Economic opportunity	60,000	60,000	-
Capital outlay	463,603	318,948	144,655
Debt service -			
Principal retirement	-	-	-
Interest and fiscal charges	-	-	-
Transfer to escrow	-	-	-
Total expenditures	<u>\$ 5,661,375</u>	<u>\$ 5,036,962</u>	<u>\$ 624,413</u>
Excess (deficiency) of revenues over expenditures	<u>\$ 1,517,812</u>	<u>\$ 2,101,858</u>	<u>\$ 584,046</u>
Other financing sources (uses):			
Proceeds from sale of property	\$ 461	\$ 476	\$ 15
Proceeds from bond refunding	730,000	-	(730,000)
Transfer to escrow	-	-	-
Operating transfers in	-	11,533	11,533
Operating transfers out	(4,762,330)	(2,427,778)	2,334,552
Transfers to component unit	<u>(549,013)</u>	<u>(431,526)</u>	<u>117,487</u>
Total other financing sources (uses)	<u>\$ (4,580,882)</u>	<u>\$ (2,847,295)</u>	<u>\$ 1,733,587</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>\$ (3,063,070)</u>	<u>\$ (745,437)</u>	<u>\$ 2,317,633</u>

See Notes to Financial Statements.

<u>Special Revenue Funds</u>			<u>Debt Service Funds</u>		
<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
\$ 7,476,260	\$ 7,488,478	\$ 12,218	\$ 1,412,542	\$ 1,415,016	\$ 2,474
-	-	-	-	-	-
7,560,765	5,099,307	(2,461,458)	-	-	-
473,840	516,723	42,883	-	-	-
156,000	156,359	359	-	-	-
297,000	323,297	26,297	97,000	99,282	2,282
339,758	338,936	(822)	-	-	-
<u>\$ 16,303,623</u>	<u>\$ 13,923,100</u>	<u>\$ (2,380,523)</u>	<u>\$ 1,509,542</u>	<u>\$ 1,514,298</u>	<u>\$ 4,756</u>
\$ 1,419,856	\$ 1,369,810	\$ 50,046	\$ 65,119	\$ 64,064	\$ 1,055
3,307,189	3,003,415	303,774	-	-	-
7,314,880	6,140,846	1,174,034	-	-	-
550,101	540,849	9,252	-	-	-
2,094,838	1,933,332	161,506	-	-	-
-	-	-	-	-	-
745,862	571,257	174,605	-	-	-
-	-	-	-	-	-
2,754,929	1,596,797	1,158,132	-	-	-
2,241,811	705,769	1,536,042	-	-	-
-	-	-	2,587,546	1,769,000	818,546
-	-	-	805,673	788,640	17,033
-	-	-	-	115,542	(115,542)
<u>\$ 20,429,466</u>	<u>\$ 15,862,075</u>	<u>\$ 4,567,391</u>	<u>\$ 3,458,338</u>	<u>\$ 2,737,246</u>	<u>\$ 721,092</u>
<u>\$ (4,125,843)</u>	<u>\$ (1,938,975)</u>	<u>\$ 2,186,868</u>	<u>\$ (1,948,796)</u>	<u>\$ (1,222,948)</u>	<u>\$ 725,848</u>
\$ 28,919	\$ 28,944	\$ 25	\$ -	\$ -	\$ -
-	-	-	-	730,000	730,000
-	-	-	-	(718,466)	(718,466)
4,226,393	2,627,992	(1,598,401)	1,067,858	348,141	(719,717)
(531,921)	(548,354)	(16,433)	-	(11,534)	(11,534)
-	-	-	-	-	-
<u>\$ 3,723,391</u>	<u>\$ 2,108,582</u>	<u>\$ (1,614,809)</u>	<u>\$ 1,067,858</u>	<u>\$ 348,141</u>	<u>\$ (719,717)</u>
<u>\$ (402,452)</u>	<u>\$ 169,607</u>	<u>\$ 572,059</u>	<u>\$ (880,938)</u>	<u>\$ (874,807)</u>	<u>\$ 6,131</u>

LAFAYETTE PARISH GOVERNMENT  
LAFAYETTE, LOUISIANA

STATEMENTS OF REVENUES, EXPENSES AND CHANGES  
IN RETAINED EARNINGS - PROPRIETARY FUND TYPE  
Years Ended December 31, 1995 and 1994

	<u>Internal Service</u>	
	<u>1995</u>	<u>1994</u>
Operating revenues:		
Charges for services, excess claims recovery and subrogation	\$1,324,308	\$1,379,875
Miscellaneous	<u>33</u>	<u>649</u>
Total operating revenues	\$1,324,341	\$1,380,524
Operating expenses:		
Cost of services	<u>1,374,021</u>	<u>1,273,483</u>
Operating income (loss)	\$ (49,680)	\$ 107,041
Nonoperating revenues (expenses):		
Interest revenue	15,139	-
Interest expense	<u>-</u>	<u>(11,503)</u>
Net income (loss)	\$ (34,541)	\$ 95,538
Retained earnings (accumulated deficit), beginning	95,537	(342,528)
Residual equity transfers in	<u>-</u>	<u>342,527</u>
Retained earnings, ending	<u>\$ 60,996</u>	<u>\$ 95,537</u>

See Notes to Financial Statements.



LAFAYETTE PARISH GOVERNMENT  
LAFAYETTE, LOUISIANA

STATEMENTS OF CASH FLOWS -  
PROPRIETARY FUND TYPE  
Years Ended December 31, 1995 and 1994

	<u>Internal Service</u>	
	<u>1995</u>	<u>1994</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Operating income (loss)	\$ (49,680)	\$ 107,041
Adjustment to reconcile operating income (loss) to net cash provided by (used in) operating activities:		
Write off of uncollectible receivables	-	6,227
Changes in assets and liabilities	<u>125,773</u>	<u>(186,617)</u>
Net cash provided by (used in) operating activities	<u>\$ 76,093</u>	<u>\$ (73,349)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Increase (decrease) in cash overdraft	\$ -	\$ (184,085)
Transfers from other funds	-	342,527
Interest revenue	15,139	-
Interest expense	<u>-</u>	<u>(11,503)</u>
Net cash provided by noncapital financing activities	<u>\$ 15,139</u>	<u>\$ 146,939</u>
Increase in cash and cash equivalents	\$ 91,232	\$ 73,590
Cash and cash equivalents at beginning of year	<u>73,590</u>	<u>-</u>
Cash and cash equivalents at end of year	<u>\$ 164,822</u>	<u>\$ 73,590</u>

See Notes to Financial Statements.

LAFAYETTE PARISH GOVERNMENT  
LAFAYETTE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies

Except for the omission of certain component units from the financial statements, and except for recording of buildings at insured values, both as more fully described below, the financial statements of Lafayette Parish 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 Parish'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. Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. In addition, component units can be other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Primary government:

Lafayette Parish Government - Lafayette Parish Government is the governing authority for Lafayette Parish and is a political subdivision of the State of Louisiana. Since January 1, 1984, the Parish has operated under a Home Rule Charter which provides for a seven member Parish Council (legislative branch) and a Parish President (executive branch).

Individual component units:

Discretely presented component unit -

The component unit column in the combined financial statements includes the financial data of one of the Parish's component units. It is reported in a separate column to emphasize that it is legally separate from the Parish. Other political subdivisions which would be required to be included, based on current standards, issue separate financial statements which have not been included in these financial statements. In addition, although the Lafayette Parish Library has a separate Board, the Parish has interpreted the structure to indicate

## NOTES TO FINANCIAL STATEMENTS

that the Library is not a legally separate entity with the right to sue and be sued. Therefore, the Library has not been regarded as a component unit. The component unit included in these financial statements is described below.

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 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 Lafayette Parish Government's General Fund.

Numerous other authorities and governmental entities established within the Parish of Lafayette have been excluded because control and/or financial responsibility by Lafayette Parish Government is considered remote or due to the fact that such entities are governed by separately elected governmental officials.

### Fund accounting:

The Parish 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 Parish'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 provided to other departments or agencies primarily within the Parish are accounted for in internal service funds.

## NOTES TO FINANCIAL STATEMENTS

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 Parish. Agency funds generally are used to account for assets that the Parish holds on behalf of others as their agent.

### Basis of accounting:

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds 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 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. 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 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. The Parish considers property taxes as "available" in the year following the assessment, when the majority of the taxes are actually 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 or when amounts have been accumulated in the debt service fund for payments to be made early in the following year.

In addition to property and sales taxes, those major revenues susceptible to accrual are earned grant revenues and other intergovernmental revenues, interest revenues and charges for services.

Franchise fees, licenses and permits, and court fines are recognized when received because they are not objectively determinable.

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



## NOTES TO FINANCIAL STATEMENTS

The Parish 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 Parish before it has a legal claim to them, as when grant monies are received prior to the incurring of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the Parish has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized. The majority of deferred revenue at December 31, 1995 consisted of ad valorem taxes and the related state revenue sharing as further discussed in Note 4.

### Budgets:

Budgets are adopted on a basis consistent with generally accepted accounting principles. Annual appropriated budgets are adopted for the general, special revenue and debt service funds. Appropriations for operating expenditures lapse at fiscal year end; capital appropriations lapse upon completion of the project, purchase of the capital item designated in the appropriation, or abandonment.

Encumbrances represent commitments related to unperformed contracts for goods or 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 governmental funds. Encumbrances outstanding 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:

Cash consists of amounts in a master cash account and in demand deposit accounts for the Parish.

Investments (including bank certificates of deposit) are stated at cost, except for investments in the deferred compensation plan included in the fiduciary fund type which are stated at market value.

### 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 a component unit is involved as "due from component unit/primary government" or "due to component unit/primary government."

## NOTES TO FINANCIAL STATEMENTS

### 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. Except for buildings, all general fixed assets purchased prior to 1980 are valued at estimated historical cost. Assets purchased since 1980 are valued at cost.

Buildings have been recorded at insured values. This basis is not in accordance with generally accepted accounting principles which require that such assets be recorded at cost or estimated historical cost.

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 Parish.

Assets in the general fixed assets account group are not depreciated.

### Compensated absences:

Employees of the Parish Government earn annual leave in amounts 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.

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. The amount of annual leave vested at December 31, 1995 totaled \$394,729; sick leave totaled \$36,424. The liability for these accrued compensated absences has been accrued in the general long-term debt account group.



## NOTES TO FINANCIAL STATEMENTS

### Long-term obligations:

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:

Reserves represent those portions of fund equity not appropriable 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 unit(s) are reported separately from other operating transfers.

### Memorandum only - total columns:

Total columns on the general purpose financial statements 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.

### Comparative data:

Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the Parish's financial position and operations. However, comparative (i.e., presentation of prior year totals by fund type) data have not been presented in each of the statements because their inclusion would make the statements unduly complex and difficult to understand.

## NOTES TO FINANCIAL STATEMENTS

Certain amounts in the 1994 financial statements have been reclassified to the 1995 presentation. Such reclassifications had no material effect on fund equity as previously reported.

### Note 2. Legal Compliance - Budgets

A modified accrual basis budget is 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.

### Note 3. Deposits and Investments

The provisions of the fiscal agency agreement of the Parish apply to its funds, as well as those of Fifteenth Judicial District Criminal Court. At year end, the carrying amount of cash and investments (certificates of deposit) was \$12,462,799 and the bank balance was \$12,669,667. Of the bank balance, \$400,000 was covered by federal depository insurance, \$10,958,767 was covered by collateral held by the Parish's fiscal agent in the Parish's name, and the remaining balance of \$1,310,900 was uncollateralized. Subsequent to year end (January 2, 1996), additional collateral was pledged to cover this balance. In addition, the Parish had cash on hand of \$450.

The Parish's employees have the option of participating in a deferred compensation plan which is administered by a third party. The carrying amount and the market value of the investments in this plan at December 31, 1995 are both \$960,449.

### Note 4. Ad Valorem Taxes

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 the Parish Government in August and were billed to the taxpayers by the Assessor in November. 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 Parish Government net of deductions for Pension Fund contributions.

NOTES TO FINANCIAL STATEMENTS

For the years ended December 31, 1995 and 1994, taxes were levied on property with assessed valuations totaling \$572,031,577 and \$545,302,878, respectively, and were dedicated as follows:

	<u>1995</u>	<u>1994</u>
General corporate purposes, in city	1.84 mills	1.84 mills
General corporate purposes	3.69 mills	3.69 mills
Maintenance of buildings, roads and bridges	18.63 mills	18.83 mills
Debt service	3.80 mills	3.80 mills
Health unit	1.18 mills	1.18 mills

Total taxes levied during 1995, exclusive of homestead exemptions, were \$10,243,361 (1994 \$9,820,968). Taxes receivable at December 31, 1995 totaled \$4,810,117 (1994 \$3,839,778), \$307,297 (1994 \$319,210) of which is considered uncollectible and has been removed from the offsetting deferred revenue.

NOTES TO FINANCIAL STATEMENTS

Note 5. Interfund Receivables, Payables

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
Due from/to other funds -		
General Fund	\$ 22,474	\$ 182,774
Special revenue funds -		
Road and Bridge Maintenance	73,127	8
Parishwide Drainage Maintenance	24,403	-
Adult Correctional Facility Maintenance	56,743	-
Health Unit Maintenance Fund	-	23,444
War Memorial Building	23,444	-
City/Parish Forensic Facility Fund	16	1,002
Section 8 Housing	-	10,688
Job Training Partnership Act	1,644	1,991
LCDBG - Water Project	-	28
LCDBG - Sewer Project	17,832	3,616
Coroner's Expense	516	16
Dalton "PeeWee" LeBlanc Park Fund	10,153	-
Fiduciary fund -		
Payroll	<u>9</u>	<u>6,794</u>
	<u>\$ 230,361</u>	<u>\$ 230,361</u>
Primary government (due from/to component unit) -		
General Fund	\$ -	\$ 19,730
Component unit (due from/to primary government) -		
Criminal Court	<u>19,730</u>	<u>-</u>
	<u>\$ 19,730</u>	<u>\$ 19,730</u>

NOTES TO FINANCIAL STATEMENTS

Note 6. Due From/To Other Governmental Agencies

Amounts due from/due to other governmental agencies consisted of the following at December 31, 1995:

	<u>Due From</u>	<u>Due To</u>
<u>Primary government</u>		
Lafayette Parish School Board -		
Sales and use taxes collected but not remitted	\$ 255,923	\$ -
Other	298	-
Lafayette Parish Sheriff's Department -		
Ad valorem taxes and occupational license fees collected but not remitted	4,981,737	-
Nurse's salary and feeding prisoners	-	90,336
Fines and court costs	2,080	5,740
Other	7,853	5,670
City of Lafayette -		
Operating costs of forensic facility	16,901	-
Animal control	-	30,018
Various municipalities -		
Refunds for housing juveniles at the Juvenile Detention Home	54,999	-
Reimbursement of other costs	25,712	13,280
Federal grant funds	26,012	-
State of Louisiana -		
Refunds for housing juveniles at the Juvenile Detention Home	23,499	-
Department of Health and Hospitals -		
Renovation reimbursement for Health Unit	37,907	-
Federal pass through grant funds	234,483	-
State grant funds	68,580	-
State revenue sharing	636,618	-
Corps of Engineers	-	50,000
Other	11,775	-
Family Court -		
Fine and court costs	8,298	-
District Judges	4,764	-
Other -		
Coroner's fees	<u>800</u>	<u>-</u>
	<u>\$6,398,239</u>	<u>\$ 195,044</u>



NOTES TO FINANCIAL STATEMENTS

	<u>Due From</u>	<u>Due To</u>
<u>Component unit</u>		
Lafayette Parish Sheriff's Department -		
Fines and court costs	\$ 34,703	\$ -
Other	21,526	-
District Judges	38,583	-
Federal grant funds	21,442	-
Lafayette Parish Courthouse -		
Bailiff salary supplement	-	<u>34,108</u>
	<u>\$ 116,254</u>	<u>\$ 34,108</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:

	<u>Balance</u> <u>01/01/95</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>12/31/95</u>
Primary government -				
Land	\$ 1,301,761	\$ -	\$ -	\$ 1,301,761
Buildings and improvements	33,511,132	4,698	4,000	33,511,830
Machinery and equipment	<u>5,619,807</u>	<u>644,779</u>	<u>460,841</u>	<u>5,803,745</u>
	<u>\$40,432,700</u>	<u>\$ 649,477</u>	<u>\$ 464,841</u>	<u>\$40,617,336</u>
Component unit -				
Buildings and improvements	\$ 1,971	\$ -	\$ 1,971	\$ -
Machinery and equipment	<u>143,553</u>	<u>3,513</u>	<u>5,765</u>	<u>141,301</u>
	<u>\$ 145,524</u>	<u>\$ 3,513</u>	<u>\$ 7,736</u>	<u>\$ 141,301</u>

Note 8. Long-term Debt

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.



NOTES TO FINANCIAL STATEMENTS

Bonds outstanding at December 31, 1995 are as follows:

	<u>Issue Date</u>	<u>Final Maturity Date</u>	<u>Interest Rates</u>	<u>Balance Outstanding</u>
Public improvement bonds-				
Airport	05/01/73	03/01/98	5.25	\$ 210,000
General obligation bonds -				
Courthouse	12/01/77	03/01/02	5.25	1,050,000
Road	12/01/77	03/01/02	5.25	1,700,000
Road	03/01/78	03/01/03	5.15 - 5.20	1,680,000
Public building	03/01/78	03/01/03	5.15 - 5.20	1,210,000
Building	12/01/81	03/01/06	8.00	55,000
Road	04/01/91	03/01/01	5.80 - 6.00	6,335,000
Jail improvement and renovation refunding bonds	01/04/95	06/15/06	6.25	<u>686,000</u>
				<u>\$12,926,000</u>

The annual debt service requirements to maturity of all bonds outstanding at December 31, 1995, including interest payments of \$2,665,826, follows:

1996	\$ 2,343,026
1997	2,389,694
1998	2,340,481
1999	2,194,742
2000	2,333,015
2001	2,363,202
2002	886,539
2003	466,734
2004	92,375
2005	91,225
2006	<u>90,793</u>
	<u>\$15,591,826</u>

NOTES TO FINANCIAL STATEMENTS

Covered employees are required to contribute 9.50% of their earnings to the plan; the Parish contributes 8.00%. The total contribution for the year was \$916,727 which consisted of \$421,415 from the Parish and \$495,312 from its employees. Contributions are also established by State statute.

The "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 PERS and employers. The System does not make separate measurements of assets and pension benefit obligations for individual employers. The pension benefit obligation at December 31, 1994, the most recent report available, for the PERS Plan A as a whole, determined through an actuarial valuation performed as of that date, was \$691,858,596. The PERS Plan A net assets available for benefit on that date (valued at cost or amortized cost) were \$597,625,304, resulting in an unfunded pension benefit obligation of \$94,233,292. The Parish's contribution represented approximately 1.97% of total contributions required of all participating employers.

Trend information:

Nine-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, 1994 annual report.

Note 11. Compensation of Elected Officials

A detail of compensation paid to individual elected officials for the year ended December 31, 1995 follows:

Council members:

Lynn Guidry	\$ 16,503
Lenwood Broussard	16,503
Louis C. Benjamin, Jr.	16,503
Ed Roy	16,503
Conrad Comeaux	16,503
Paul D. Schouest	16,503
Timothy P. Michot	<u>16,503</u>

\$ 115,521

Walter Comeaux, Parish President

\$ 56,580

## NOTES TO FINANCIAL STATEMENTS

### Note 12. Contingent Liabilities

At December 31, 1995, the Parish of Lafayette is either defendant or co-defendant in some thirty-eight lawsuits. In all cases except three, attorneys for the Parish are of the opinion that either the loss potential to the Parish is minimal, if at all, or awards to plaintiffs, if any, will be within the limits of insurance coverage. The exceptions involve suits which are either still in the discovery stages or coverage issues applicable to the Parish are unresolved and, therefore, no evaluation of the claims could be made.

### Note 13. Food Stamps

The Food Stamp Program is operated by Lafayette Parish Government under an agreement with the Louisiana Department of Health and Hospitals. Lafayette Parish 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 year ended December 31, 1995, Lafayette Parish Government received \$15,243,000, issued \$15,080,399, and had a balance of \$3,896,528 in the food stamp inventory at December 31, 1995, which information is not reflected in the financial statements.

### Note 14. Deferred Compensation Plan

The Parish Government offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all 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 unforeseeable emergency. All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property or rights are (until paid or made available to the employee or other beneficiary) solely the property and rights of the Parish subject only to the claims of the Parish's general creditors. Participants' rights under the plan are equal to those of general creditors of the Parish in an amount equal to the fair market value of the deferred account for each participant. The Parish believes it is unlikely that it will use the assets to satisfy claims of general creditors in the future.

Investments are managed by the plan's administrator under one of five investment options, or a combination thereof. The choice of the investment option(s) is made by the participants.

NOTES TO FINANCIAL STATEMENTS

Note 15. Consolidation of City of Lafayette and Parish of Lafayette

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. The new government will be called the Lafayette City-Parish Consolidated Government. Legislative power of the City-Parish Government shall be vested in a nine member council elected from single-member districts. A president shall be elected from the Parish at large and shall be the chief executive officer of the City-Parish Government and head of the executive branch. Council members or president who have served more than two and one-half terms in three consecutive terms shall not be eligible to qualify for re-election to their office for the succeeding term. The charter will not be applicable to municipalities in Lafayette parish, other than the City of Lafayette, except as the charter relates to functions and responsibilities of the Parish.

The first election for officials under this charter was held at the same time as the primary and general elections for governor of Louisiana in 1995, and officials elected at that time shall take office on the first Monday in June, 1996. Thereafter, officials elected under provisions of the charter will take office at noon on the first Monday in January next following their election. The fiscal year of the City-Parish Government shall be January 1 through December 31.

Under the charter, the City of Lafayette shall continue to exist as a legal entity. All payments due on any outstanding indebtedness incurred by the City of Lafayette shall continue to be the obligation of the geographical area constituting the boundaries of the municipality, and all approved taxes to retire the indebtedness shall continue to be levied until such time as the indebtedness is retired.

The governing authority of the Lafayette Utilities System shall be the Lafayette Public Utilities Authority. The Authority shall consist of those members of the City-Parish council whose council districts include 60% or more of persons residing within the boundaries of the City of Lafayette.

NOTES TO FINANCIAL STATEMENTS

A summary of certain information from the City of Lafayette's financial statements as of and for the year ended October 31, 1995, the last year for which audited financial information is available, is as follows:

<u>Fund Type/Account Group</u>	<u>Assets and Other Debits</u>	<u>Liabilities</u>	<u>Fund Equity</u>
General	\$ 14,627,421	\$ 1,761,891	\$ 12,865,530
Special revenue	6,089,286	5,465,910	623,376
Debt service	20,512,117	502,220	20,009,897
Capital projects	55,483,778	3,523,418	51,960,360
Proprietary -			
Internal service	6,167,633	7,809,083	(1,641,450)
Enterprise	543,212,991	241,126,566	302,086,425
Trust and agency	86,261,239	86,040,399	220,840
General fixed assets	74,113,935	-	74,113,935
General long-term debt	154,831,027	154,831,027	-
Component units	<u>64,385,072</u>	<u>37,503,920</u>	<u>26,881,152</u>
Totals (memorandum only)	<u>\$1,025,684,499</u>	<u>\$538,564,434</u>	<u>\$487,120,065</u>



NOTES TO FINANCIAL STATEMENTS

	Governmental Fund <u>Types</u>	Fiduciary Fund (Expendable Trust)	Proprietary Fund <u>Types</u>	Component Units
<b>Revenues:</b>				
Taxes	\$ 43,648,691	\$ -	\$ -	\$ 286,487
Utility system payments in lieu of taxes	10,220,857	-	-	-
Licenses and permits	3,511,712	-	-	-
Intergovernmental revenues	6,096,033	-	-	-
Charges for services	8,592,805	-	187,825,337	1,832,356
All other	<u>8,034,070</u>	<u>12,651</u>	<u>7,581,016</u>	<u>5,645,528</u>
Total revenues	<u>\$ 80,104,168</u>	<u>\$ 12,651</u>	<u>\$195,406,353</u>	<u>\$ 7,764,371</u>
<b>Expenditures:</b>				
Current -				
General				
government	\$ 12,334,895	\$ 25,502	\$ -	\$ 307,771
Public safety	17,952,015	-	-	-
Public transportation	2,463,547	-	-	-
Streets and drainage	7,764,726	-	-	-
Culture and recreation	9,072,652	-	-	2,191,241
All other	2,249,778	-	173,370,050	4,999,750
Capital outlay	8,605,666	-	-	1,491,984
Debt service	<u>15,035,932</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>\$ 75,479,211</u>	<u>\$ 25,502</u>	<u>\$173,370,050</u>	<u>\$ 8,990,746</u>
Excess (deficiency) of revenues over expenditures	\$ 4,624,957	\$ (12,851)	\$ 22,036,303	\$ (1,226,375)
Other financing sources (uses)	2,873,117	14,820	81,545	2,504,461
Depreciation and loss on assets contributed that reduce contributed capital	-	-	171,355	-
Increase in fund balance/retained earnings	<u>\$ 7,498,074</u>	<u>\$ 1,969</u>	<u>\$ 22,289,203</u>	<u>\$ 1,278,086</u>



NOTES TO FINANCIAL STATEMENTS

Note 16. Current Refunding

On January 4, 1995, the Parish issued \$730,000 of Series 1994 Refunding Bonds with an average interest rate of 6.25% to refund \$817,546 of outstanding 1981-B State General Obligation Bonds. These refunded bonds had an average interest rate 9.24%. The net proceeds of \$718,466 (after payment of \$11,534 in issuance costs) plus \$115,542 of Jail Improvement and Renovation Bonds Reserve Fund monies were transferred to the State Bond Commission to retire in full the principal of and accrued interest on the old debt. The Parish refunded the bonds to reduce its total debt service payments over the next 12 years by \$198,405 and to obtain an economic gain (difference between the present values of the debt service payments on the old and new debt) of \$103,099.

Note 17. Group Self Insurance Fund

The Parish is self-insured for health benefits up to \$50,000 per insured person. This activity is accounted for in the Group Self Insurance Fund (an internal service fund).

The claims liability of \$266,479 reported in the fund at December 31, 1995 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 1995 and 1994 were as follows:

	<u>1995</u>	<u>1994</u>
Claims liability, beginning	\$ 129,495	\$ 214,311
Current year claims and changes in estimates	1,198,791	1,092,107
Claims paid	<u>(1,061,807)</u>	<u>(1,176,923)</u>
Claims liability, ending	<u>\$ 266,479</u>	<u>\$ 129,495</u>

GENERAL FUND

To account for resources traditionally associated with governments which are not required to be accounted for in another fund.

LAFAYETTE PARISH GOVERNMENT  
LAFAYETTE, LOUISIANA  
GENERAL FUND

BALANCE SHEETS  
December 31, 1995 and 1994

ASSETS	<u>1995</u>	<u>1994</u>
Investments, at cost	\$ 8,296,000	\$ 7,760,000
Accrued interest receivable	39,597	124,928
Ad valorem taxes receivable	441,279	345,947
Allowance for uncollectible taxes	(28,196)	(29,040)
Accounts receivable	15,721	10,000
Due from other governmental agencies	847,559	879,807
Due from other funds	22,474	86,860
Due from component unit	-	23,584
Inventories	<u>1,938</u>	<u>2,127</u>
 Total assets	 <u>\$ 9,636,372</u>	 <u>\$ 9,204,213</u>
 LIABILITIES AND FUND BALANCE		
LIABILITIES		
Cash overdraft	\$ 890,560	\$ 139,297
Accounts payable and contract retainage	73,241	42,633
Accrued expenses	93,350	106,525
Due to other governmental agencies	104,708	73,224
Deferred revenue	1,032,472	983,585
Due to other funds	182,774	3,663
Due to component unit	<u>19,730</u>	<u>-</u>
Total liabilities	<u>\$ 2,396,835</u>	<u>\$ 1,348,927</u>
 FUND BALANCE		
Reserved for -		
Incomplete contracts	\$ 25,434	\$ -
Encumbrances	13,173	60,000
Unreserved -		
Designated for:		
Contingencies/working capital	3,500,000	2,500,000
Capital expenditures	286,876	118,692
Subsequent year's expenditures -		
Capital expenditures in special revenue		
funds	1,364,964	1,657,798
Undesignated	<u>2,049,090</u>	<u>3,518,796</u>
Total fund balance	<u>\$ 7,239,537</u>	<u>\$ 7,855,286</u>
 Total liabilities and fund balance	 <u>\$ 9,636,372</u>	 <u>\$ 9,204,213</u>

See Notes to Financial Statements.

LAFAYETTE PARISH GOVERNMENT  
LAFAYETTE, LOUISIANA  
GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended December 31, 1995  
With Comparative Actual Amounts for Year Ended December 31, 1994

	<u>Budget</u>
Revenues:	
Taxes	\$ 4,842,368
Licenses and permits	301,688
Intergovernmental	971,920
Charges for services	336,161
Fines and forfeits	43,500
Interest	466,000
Miscellaneous	<u>217,550</u>
Total revenues	<u>\$ 7,179,187</u>
Expenditures:	
Current -	
General government	\$ 3,500,559
Public safety	631,763
Health and welfare	249,221
Culture and recreation	707,176
Conservation of natural resources	32,577
Economic development and assistance	16,476
Economic opportunity	60,000
Capital outlay	<u>463,603</u>
Total expenditures	<u>\$ 5,661,375</u>
Excess of revenues over expenditures	<u>\$ 1,517,812</u>
Other financing sources (uses):	
Proceeds from sale of property	\$ 461
Proceeds from bond refunding	730,000
Transfers from other funds	-
Transfers to other funds	(4,762,330)
Transfers to component unit	<u>(549,013)</u>
Total other financing sources (uses)	<u>\$ (4,580,882)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>\$ (3,063,070)</u>
Fund balance, beginning	2,926,536
Residual equity transfers in	136,534
Residual equity transfers out	<u>-</u>
Fund balance, ending	<u>\$ -0-</u>
See Notes to Financial Statements.	

<u>1995</u>				<u>1994</u>		
<u>Actual</u>	Variance - Favorable (Unfavorable)			<u>Actual</u>		
\$ 4,752,936	\$ (89,432)			\$ 4,457,669		
305,421	3,733			320,731		
984,478	12,558			852,092		
350,929	14,768			457,531		
40,664	(2,836)			55,706		
501,670	35,670			315,676		
202,722	(14,828)			298,471		
<u>\$ 7,138,820</u>	<u>\$ (40,367)</u>			<u>\$ 6,757,876</u>		
\$ 3,127,720	\$ 372,839			\$ 3,020,429		
613,687	18,076			557,158		
237,702	11,519			283,771		
629,509	77,667			575,640		
32,920	(343)			26,031		
16,476	-			16,476		
60,000	-			60,000		
318,948	144,655			72,435		
<u>\$ 5,036,962</u>	<u>\$ 624,413</u>			<u>\$ 4,611,940</u>		
<u>\$ 2,101,858</u>	<u>\$ 584,046</u>			<u>\$ 2,145,936</u>		
\$ 476	\$ 15			\$ 5,614		
-	(730,000)			-		
11,533	11,533			-		
(2,427,778)	2,334,552			(622,274)		
<u>(431,526)</u>	<u>117,487</u>			<u>(338,020)</u>		
<u>\$ (2,847,295)</u>	<u>\$ 1,733,587</u>			<u>\$ (954,680)</u>		
\$ (745,437)	\$ 2,317,633			\$ 1,191,256		
7,855,286	4,928,750			6,680,864		
129,688	(6,846)			325,693		
-	-			(342,527)		
<u>\$ 7,239,537</u>	<u>\$ 7,239,537</u>			<u>\$ 7,855,286</u>		

LAFAYETTE PARISH GOVERNMENT  
LAFAYETTE, LOUISIANA  
GENERAL FUND

STATEMENT OF REVENUES -  
BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended December 31, 1995

With Comparative Actual Amounts for Year Ended December 31, 1994

	Budget
Taxes -	
Ad valorem	\$ 885,449
Sales and use tax	3,590,928
Beer tax	23,000
2% fire insurance rebate	296,991
Franchise fees	<u>46,000</u>
	<u>\$ 4,842,368</u>
Licenses and permits -	
Occupational licenses	<u>\$ 301,688</u>
Intergovernmental -	
Federal grant revenue	\$ 38,431
State grant revenue	1,948
State revenue sharing	115,221
State shared revenues -	
Horse race track fees	7,500
Severance tax	500,000
Video poker tax	35,873
Other	150,000
Contribution from local governments	<u>122,947</u>
	<u>\$ 971,920</u>
Charges for services -	
Sale of maps and publications	\$ 892
Vending machine commissions	250
Police witness fees	72,000
Administrative fees	<u>263,019</u>
	<u>\$ 336,161</u>
Fines and forfeits	<u>\$ 43,500</u>
Interest	<u>\$ 466,000</u>
Miscellaneous -	
Rents and royalties	\$ 188,152
Other	<u>29,398</u>
	<u>\$ 217,550</u>
Total revenues	<u>\$ 7,179,187</u>

See Notes to Financial Statements.



<u>1995</u>				<u>1994</u>		
<u>Actual</u>	Variance - Favorable (Unfavorable)			<u>Actual</u>		
\$ 887,048	\$ 1,599			\$ 847,228		
3,501,150	(89,778)			3,269,949		
17,574	(5,426)			35,396		
296,990	(1)			262,509		
50,174	4,174			42,587		
<u>\$ 4,752,936</u>	<u>\$ (89,432)</u>			<u>\$ 4,457,669</u>		
<u>\$ 305,421</u>	<u>\$ 3,733</u>			<u>\$ 320,731</u>		
\$ 33,368	\$ (5,063)			\$ 67,723		
1,947	(1)			29,469		
115,221	-			117,730		
7,468	(32)			12,988		
500,000	-			500,080		
44,734	8,861			26,890		
160,000	10,000			-		
121,740	(1,207)			97,212		
<u>\$ 984,478</u>	<u>\$ 12,558</u>			<u>\$ 852,092</u>		
\$ 260	\$ (632)			\$ 266		
11	(239)			76		
71,520	(480)			61,500		
279,138	16,119			395,689		
<u>\$ 350,929</u>	<u>\$ 14,768</u>			<u>\$ 457,531</u>		
<u>\$ 40,664</u>	<u>\$ (2,836)</u>			<u>\$ 55,706</u>		
<u>\$ 501,670</u>	<u>\$ 35,670</u>			<u>\$ 315,676</u>		
\$ 171,160	\$ (16,992)			\$ 294,724		
31,562	2,164			3,747		
<u>\$ 202,722</u>	<u>\$ (14,828)</u>			<u>\$ 298,471</u>		
<u>\$ 7,138,820</u>	<u>\$ (40,367)</u>			<u>\$ 6,757,876</u>		

LAFAYETTE PARISH GOVERNMENT  
LAFAYETTE, LOUISIANA  
GENERAL FUND

STATEMENT OF DEPARTMENTAL EXPENDITURES BY FUNCTION  
Year Ended December 31, 1995

	<u>General Government</u>	<u>Public Safety</u>	<u>Health and Welfare</u>
Parish Council	\$ 342,537	\$ -	\$ -
External Agencies	-	5,000	-
Other	670,512	56,067	175,589
District Courts	582,111	-	-
District Attorney	321,843	-	-
Justices of the Peace and Constables	91,420	-	-
Parish President	164,664	-	-
Chief Administrative Officer	103,356	-	-
Registrar of Voters	137,746	-	-
Administration and Finance	59,866	-	-
Accounting and Payroll	187,470	-	-
Purchasing	100,417	-	-
Risk Management	24,000	-	-
Personnel	86,846	-	-
Parish Attorney	124,937	-	-
Parish Assessor	2,313	-	-
Federal Programs Administration	29,764	-	-
Sheriff	-	34,400	-
Fire Protection	-	518,220	-
Food Stamp Office	-	-	62,113
Recreation and Parks Administration	-	-	-
County Agent	-	-	-
Family Court	<u>97,918</u>	<u>-</u>	<u>-</u>
	<u>\$ 3,127,720</u>	<u>\$ 613,687</u>	<u>\$ 237,702</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>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 342,537
129,115	-	-	60,000	-	194,115
-	-	16,476	-	175,770	1,094,414
-	-	-	-	-	582,111
-	-	-	-	-	321,843
-	-	-	-	-	91,420
-	-	-	-	-	164,664
-	-	-	-	-	103,356
-	-	-	-	-	137,746
-	-	-	-	-	59,866
-	-	-	-	-	187,470
-	-	-	-	-	100,417
-	-	-	-	-	24,000
-	-	-	-	-	86,846
-	-	-	-	-	124,937
-	-	-	-	-	2,313
-	-	-	-	-	29,764
-	-	-	-	-	34,400
-	-	-	-	-	518,220
-	-	-	-	-	62,113
500,394	-	-	-	143,178	643,572
-	32,920	-	-	-	32,920
-	-	-	-	-	97,918
<u>\$ 629,509</u>	<u>\$ 32,920</u>	<u>\$ 16,476</u>	<u>\$ 60,000</u>	<u>\$ 318,948</u>	<u>\$ 5,036,962</u>

LAFAYETTE PARISH GOVERNMENT  
LAFAYETTE, LOUISIANA  
GENERAL FUND

DETAIL OF DEPARTMENTAL EXPENDITURES -  
BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended December 31, 1995  
With Comparative Actual Amounts for Year Ended December 31, 1994

	1995		Variance -	
	Budget	Actual	Favorable (Unfavorable)	1994 Actual
<b>Parish Council:</b>				
General government -				
Personnel costs	\$ 251,750	\$ 247,272	\$ 4,478	\$ 249,395
Auto allowance	5,340	5,340	-	5,340
Dues and subscriptions	1,000	1,211	(211)	1,470
Telephone	9,600	9,250	350	8,462
Rentals	2,558	2,596	(38)	4,187
Professional fees	52,550	40,553	11,997	46,265
A.O.C. contract	15,000	15,000	-	15,000
Office expenses	7,500	4,783	2,717	5,467
Code of ordinances	2,600	889	1,711	2,087
Travel	30,000	15,042	14,958	20,334
Equipment purchases	-	-	-	1,471
Repairs and maintenance	1,022	601	421	476
	<u>\$ 378,920</u>	<u>\$ 342,537</u>	<u>\$ 36,383</u>	<u>\$ 359,954</u>
<b>External Agencies:</b>				
Public safety -				
Teen court	\$ 5,000	\$ 5,000	\$ -	\$ 5,000
Culture and recreation -				
Vermilionville	60,000	46,827	13,173	-
Acadiana District Livestock				
Show	5,000	5,000	-	5,000
SLERC	75,000	75,000	-	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
	<u>\$ 207,288</u>	<u>\$ 194,115</u>	<u>\$ 13,173</u>	<u>\$ 147,288</u>

(continued)

LAFAYETTE PARISH GOVERNMENT  
LAFAYETTE, LOUISIANA  
GENERAL FUND

DETAIL OF DEPARTMENTAL EXPENDITURES -  
BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)  
Year Ended December 31, 1995

With Comparative Actual Amounts for Year Ended December 31, 1994

	1995		Variance - Favorable (Unfavorable)	1994 Actual
	Budget	Actual		
Other:				
Current -				
General government -				
Dues and subscriptions	\$ 15,745	\$ 16,746	\$ (1,001)	\$ 15,856
Official journal	50,000	36,223	13,777	33,937
Professional fees	6,000	4,300	1,700	5,141
Rentals	-	-	-	1,500
Insurance	79,081	74,575	4,506	70,953
Repairs and maintenance	26,620	26,167	453	13,434
Office expenses	25,373	27,867	(2,494)	10,667
Equipment purchases	65,687	-	65,687	5,399
Election expense	46,000	32,035	13,965	6,283
Unemployment expense	1,576	560	1,016	1,865
Telephone and utilities	7,000	7,506	(506)	6,688
Charges for collection	98,016	93,380	4,636	60,081
External appropriations:				
Lafayette Regional				
Airport Commission	47,652	-	47,652	90,000
Lafayette Areawide				
Planning Commission	143,044	143,040	4	143,040
City Court	138,879	138,879	-	138,879
University of				
Southwestern Louisiana	15,000	15,000	-	15,000
Other	70,492	54,234	16,258	5,751
Public safety -				
National Guard	4,800	4,800	-	4,800
Halfway House	15,000	2,636	12,364	11,445
Civil Defense	48,631	48,631	-	46,554
Health and welfare -				
Rabies Control	161,213	159,857	1,356	139,844
Parish Service Officer	15,732	15,732	-	12,192
Economic development and assistance -				
EEDD - Economic Development	16,476	16,476	-	16,476
Capital outlay	191,948	175,770	16,178	28,053
	<u>\$1,289,965</u>	<u>\$1,094,414</u>	<u>\$ 195,551</u>	<u>\$ 883,838</u>

(continued)

LAFAYETTE PARISH GOVERNMENT  
LAFAYETTE, LOUISIANA  
GENERAL FUND

DETAIL OF DEPARTMENTAL EXPENDITURES -  
BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)  
Year Ended December 31, 1995

With Comparative Actual Amounts for Year Ended December 31, 1994

	1995		Variance - Favorable (Unfavorable)	1994 Actual
	Budget	Actual		
District Courts:				
General government -				
Personnel costs	\$ 401,547	\$ 397,574	\$ 3,973	\$ 401,099
Professional fees	1,000	350	650	350
Jurors and witnesses	156,880	124,590	32,290	121,587
Officer witness fees	66,370	56,623	9,747	71,700
Repairs and maintenance	500	300	200	740
Printing	1,830	1,829	1	-
Equipment purchases	<u>43,146</u>	<u>845</u>	<u>42,301</u>	<u>-</u>
	<u>\$ 671,273</u>	<u>\$ 582,111</u>	<u>\$ 89,162</u>	<u>\$ 595,476</u>
District Attorney:				
General government -				
Personnel costs	\$ 322,202	\$ 315,571	\$ 6,631	\$ 257,214
Travel	336	335	1	-
Repairs and maintenance	4,664	-	4,664	-
Equipment purchases	<u>15,000</u>	<u>5,937</u>	<u>9,063</u>	<u>-</u>
	<u>\$ 342,202</u>	<u>\$ 321,843</u>	<u>\$ 20,359</u>	<u>\$ 257,214</u>
Justices of the Peace and Constables:				
General government -				
Personnel costs	\$ 87,598	\$ 87,422	\$ 176	\$ 85,726
Travel	<u>5,500</u>	<u>3,998</u>	<u>1,502</u>	<u>4,018</u>
	<u>\$ 93,098</u>	<u>\$ 91,420</u>	<u>\$ 1,678</u>	<u>\$ 89,744</u>
Parish President:				
General government -				
Personnel costs	\$ 133,813	\$ 133,786	\$ 27	\$ 134,382
Auto allowance	4,500	4,500	-	4,500
Professional fees	500	-	500	-
Communication	5,916	5,780	136	5,341
Rentals	6,014	6,015	(1)	6,014
Travel	14,200	8,470	5,730	11,035
Repairs and maintenance	1,250	1,407	(157)	1,073
Equipment purchases	1,004	609	395	623
Dues and subscriptions	1,100	639	461	820
Office expenses	<u>4,100</u>	<u>3,458</u>	<u>642</u>	<u>3,426</u>
	<u>\$ 172,397</u>	<u>\$ 164,664</u>	<u>\$ 7,733</u>	<u>\$ 167,214</u>

(continued)



LAFAYETTE PARISH GOVERNMENT  
LAFAYETTE, LOUISIANA  
GENERAL FUND

DETAIL OF DEPARTMENTAL EXPENDITURES -  
BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)  
Year Ended December 31, 1995

With Comparative Actual Amounts for Year Ended December 31, 1994

	1995		Variance - Favorable (Unfavorable)	1994 Actual
	Budget	Actual		
<b>Chief Administrative Officer:</b>				
General government -				
Personnel costs	\$ 89,309	\$ 89,296	\$ 13	\$ 87,467
Auto allowance	5,340	5,340	-	5,340
Communication	2,775	2,264	511	2,073
Travel	2,633	1,960	673	3,377
Repairs and maintenance	450	332	118	227
Dues and subscriptions	700	552	148	1,022
Office expenses	1,100	878	222	1,045
Equipment purchases	3,100	2,734	366	-
	<u>\$ 105,407</u>	<u>\$ 103,356</u>	<u>\$ 2,051</u>	<u>\$ 100,551</u>
<b>Registrar of Voters:</b>				
General government -				
Personnel costs	\$ 104,459	\$ 97,793	\$ 6,666	\$ 98,558
Communications	3,000	2,120	880	2,206
Office expenses	31,400	28,797	2,603	15,769
Auto allowance	5,340	5,340	-	5,340
Dues and subscriptions	950	724	226	855
Travel	1,600	940	660	536
Repairs and maintenance	1,850	1,807	43	1,570
Other	325	225	100	242
	<u>\$ 148,924</u>	<u>\$ 137,746</u>	<u>\$ 11,178</u>	<u>\$ 125,076</u>
<b>Administration and Finance:</b>				
General government -				
Personnel costs	\$ 47,895	\$ 47,891	\$ 4	\$ 46,783
Auto allowance	5,340	5,340	-	5,340
Professional fees	1,000	-	1,000	-
Office expenses	1,325	1,311	14	750
Dues and subscriptions	1,350	1,304	46	1,589
Telephone and utilities	824	732	92	657
Repairs and maintenance	625	586	39	587
Travel	3,150	2,702	448	2,426
Equipment purchases	1,000	-	1,000	-
	<u>\$ 62,509</u>	<u>\$ 59,866</u>	<u>\$ 2,643</u>	<u>\$ 58,132</u>

(continued)

LAFAYETTE PARISH GOVERNMENT  
LAFAYETTE, LOUISIANA  
GENERAL FUND

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

Year Ended December 31, 1995

With Comparative Actual Amounts for Year Ended December 31, 1994

	1995		Variance - Favorable (Unfavorable)	1994 Actual
	Budget	Actual		
Accounting and Payroll:				
General government -				
Personnel costs	\$ 173,385	\$ 168,395	\$ 4,990	\$ 169,293
Equipment purchases	2,000	1,525	475	515
Office expenses	5,900	5,666	234	4,091
Repairs and maintenance	5,750	5,821	(71)	5,601
Telephone and utilities	4,500	4,013	487	3,927
Travel	3,050	1,261	1,789	645
Other	900	789	111	1,084
	<u>\$ 195,485</u>	<u>\$ 187,470</u>	<u>\$ 8,015</u>	<u>\$ 185,156</u>
Purchasing:				
General government -				
Personnel costs	\$ 93,831	\$ 93,240	\$ 591	\$ 90,676
Repairs and maintenance	2,150	2,080	70	1,440
Office expenses	2,700	1,864	836	2,706
Telephone and utilities	3,200	2,942	258	2,356
Travel	825	82	743	654
Other	300	209	91	237
	<u>\$ 103,006</u>	<u>\$ 100,417</u>	<u>\$ 2,589</u>	<u>\$ 98,069</u>
Risk Management:				
General government -				
Personnel costs	\$ 20,195	\$ 18,938	\$ 1,257	\$ 14,630
Office expenses	350	234	116	120
Materials and supplies	1,650	1,114	536	151
Telephone and utilities	1,065	1,176	(111)	849
Repairs and maintenance	950	402	548	77
Travel	2,000	1,058	942	716
Dues and subscriptions	1,000	1,078	(78)	749
	<u>\$ 27,210</u>	<u>\$ 24,000</u>	<u>\$ 3,210</u>	<u>\$ 17,292</u>

(continued)

LAFAYETTE PARISH GOVERNMENT  
LAFAYETTE, LOUISIANA  
GENERAL FUND

DETAIL OF DEPARTMENTAL EXPENDITURES -  
BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)  
Year Ended December 31, 1995

With Comparative Actual Amounts for Year Ended December 31, 1994

	1995		Variance - Favorable (Unfavorable)	1994 Actual
	Budget	Actual		
<b>Personnel:</b>				
General government -				
Personnel costs	\$ 78,047	\$ 72,226	\$ 5,821	\$ 71,202
Auto allowance	5,340	5,340	-	5,340
Professional fees	1,200	-	1,200	-
Travel	2,250	1,542	708	2,107
Telephone	1,340	1,190	150	1,044
Office expenses	1,968	1,643	325	1,277
Repairs and maintenance	1,450	1,571	(121)	1,114
Dues and subscriptions	2,017	1,938	79	1,235
Other	2,250	1,396	854	1,380
	<u>\$ 95,862</u>	<u>\$ 86,846</u>	<u>\$ 9,016</u>	<u>\$ 84,699</u>
<b>Parish Attorney:</b>				
General government -				
Professional fees	\$ 130,000	\$ 124,220	\$ 5,780	\$ 140,390
Office expenses	-	-	-	176
Dues and subscriptions	1,000	150	850	10
Travel	1,000	567	433	586
	<u>\$ 132,000</u>	<u>\$ 124,937</u>	<u>\$ 7,063</u>	<u>\$ 141,162</u>
<b>Parish Assessor:</b>				
General government -				
Repairs and maintenance	\$ 2,313	\$ 2,313	\$ -0-	\$ 2,313
<b>Federal Programs Administration:</b>				
General government -				
Personnel costs	\$ 29,598	\$ 26,011	\$ 3,587	\$ 27,012
Professional fees	1,000	-	1,000	-
Dues and subscriptions	1,378	1,448	(70)	1,503
Repairs and maintenance	815	472	343	900
Office expenses	1,650	874	776	840
Travel	1,100	671	429	558
Telephone and utilities	300	288	12	297
	<u>\$ 35,841</u>	<u>\$ 29,764</u>	<u>\$ 6,077</u>	<u>\$ 31,110</u>

(continued)

LAFAYETTE PARISH GOVERNMENT  
LAFAYETTE, LOUISIANA  
GENERAL FUND

DETAIL OF DEPARTMENTAL EXPENDITURES -  
BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)  
Year Ended December 31, 1995

With Comparative Actual Amounts for Year Ended December 31, 1994

	1995		Variance - Favorable (Unfavorable)	1994 Actual
	Budget	Actual		
<b>Sheriff:</b>				
Public safety -				
Court attendance	\$ 25,000	\$ 23,060	\$ 1,940	\$ 24,060
Computer service	<u>11,340</u>	<u>11,340</u>	<u>-</u>	<u>11,340</u>
	<u>\$ 36,340</u>	<u>\$ 34,400</u>	<u>\$ 1,940</u>	<u>\$ 35,400</u>
<b>Fire protection:</b>				
Public safety -				
2% fire insurance rebate:				
Milton	\$ 11,585	\$ 11,584	\$ 1	\$ 10,172
Judice	12,520	12,520	-	11,089
Carencro	24,929	24,929	-	22,168
Duson	6,147	6,146	1	5,577
Scott	26,991	26,991	-	24,026
Broussard	11,222	11,222	-	10,032
Youngsville	13,289	13,289	-	11,519
City of Lafayette	190,309	190,309	-	167,926
External appropriations:				
Milton	24,000	18,780	5,220	16,625
Judice	27,000	25,850	1,150	19,275
Carencro	15,000	15,000	-	13,775
Duson	21,000	22,950	(1,950)	13,025
Scott	17,000	17,650	(650)	14,400
Broussard	15,000	15,000	-	13,350
Youngsville	15,000	15,000	-	10,000
City of Lafayette	35,000	35,000	-	35,000
Parishwide fire inspector	25,000	25,000	-	25,000
Parishwide fire				
communications officer	25,000	25,000	-	25,000
Tower rental	<u>6,000</u>	<u>6,000</u>	<u>-</u>	<u>6,000</u>
	<u>\$ 521,992</u>	<u>\$ 518,220</u>	<u>\$ 3,772</u>	<u>\$ 453,959</u>
<b>Food Stamp Office:</b>				
Health and welfare -				
Personnel costs	\$ 67,111	\$ 58,633	\$ 8,478	\$ 126,787
Travel	1,000	434	566	824
Office expenses	1,300	1,213	87	1,413
Telephone and utilities	1,500	1,326	174	1,414
Other	<u>1,365</u>	<u>507</u>	<u>858</u>	<u>1,297</u>
	<u>\$ 72,276</u>	<u>\$ 62,113</u>	<u>\$ 10,163</u>	<u>\$ 131,735</u>

(continued)

LAFAYETTE PARISH GOVERNMENT  
LAFAYETTE, LOUISIANA  
GENERAL FUND

DETAIL OF DEPARTMENTAL EXPENDITURES -  
BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)  
Year Ended December 31, 1995

With Comparative Actual Amounts for Year Ended December 31, 1994

	1995		Variance - Favorable (Unfavorable)	1994 Actual
	Budget	Actual		
Recreation and Parks Admini- stration:				
Current -				
Culture and recreation -				
Personnel costs	\$ 298,379	\$ 298,138	\$ 241	\$ 286,889
Auto allowance	5,340	5,340	-	5,340
Equipment rental	400	324	76	444
Travel	10,150	8,262	1,888	9,189
Telephone and utilities	45,798	38,219	7,579	39,002
Office expenses	14,850	15,737	(887)	11,807
Repairs and maintenance	103,160	98,840	4,320	91,938
Materials and supplies	1,750	1,949	(199)	1,990
Equipment purchases	64,461	14,855	49,606	26,999
Recreation official fees	19,000	17,050	1,950	18,200
Other	1,600	1,680	(80)	1,554
Capital outlay	<u>271,655</u>	<u>143,178</u>	<u>128,477</u>	<u>44,382</u>
	<u>\$ 836,543</u>	<u>\$ 643,572</u>	<u>\$ 192,971</u>	<u>\$ 537,734</u>
County Agent:				
Conservation of natural resources -				
Personnel costs	\$ 20,577	\$ 20,080	\$ 497	\$ 16,181
Telephone	5,500	6,674	(1,174)	5,370
Repairs and maintenance	3,700	4,038	(338)	3,008
Materials and supplies	1,500	1,146	354	1,472
Rent	200	-	200	-
Equipment purchases	<u>1,100</u>	<u>982</u>	<u>118</u>	<u>-</u>
	<u>\$ 32,577</u>	<u>\$ 32,920</u>	<u>\$ (343)</u>	<u>\$ 26,031</u>

(continued)

LAFAYETTE PARISH GOVERNMENT  
LAFAYETTE, LOUISIANA  
GENERAL FUND

DETAIL OF DEPARTMENTAL EXPENDITURES -  
BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)  
Year Ended December 31, 1995  
With Comparative Actual Amounts for Year Ended December 31, 1994

	1995		Variance - Favorable (Unfavorable)	1994 Actual
	Budget	Actual		
Charter Commission:				
General government -				
Professional fees	\$ -0-	\$ -0-	\$ -0-	\$ 6,077
Family Court:				
General government -				
Personnel costs	\$ 97,947	\$ 97,918	\$ 29	\$ 76,716
Total expenditures	<u>\$ 5,661,375</u>	<u>\$ 5,036,962</u>	<u>\$ 624,413</u>	<u>\$4,611,940</u>



LAFAYETTE PARISH GOVERNMENT  
LAFAYETTE, LOUISIANA  
GENERAL FUND

STATEMENT OF OTHER FINANCING SOURCES (USES) -  
BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended December 31, 1995  
With Comparative Actual Amounts for Year Ended December 31, 1994

	<u>1995</u>		Variance -	1994
	<u>Budget</u>	<u>Actual</u>	Favorable	<u>Actual</u>
			(Unfavorable)	
Other financing sources:				
Proceeds from sale of property	\$ 461	\$ 476	\$ 15	\$ 5,614
Proceeds from bond refunding	730,000	-	(730,000)	-
Transfer from Jail Improvement and Renovation Bonds	-	11,533	11,533	-
Total other sources	<u>\$ 730,461</u>	<u>\$ 12,009</u>	<u>\$ (718,452)</u>	<u>\$ 5,614</u>
Other uses:				
Transfers to other funds -				
Road and Bridge Maintenance	\$ 2,044,352	\$ 1,488,344	\$ 556,008	\$ 2,187
Drainage Maintenance	869,234	165,689	703,545	235,423
Correctional Facility	741,882	542,793	199,089	105,377
Forensic Facility	69,059	64,337	4,722	132,464
Coroner's Expense	39,871	37,040	2,831	32,953
LCDBG - Sewer Project	74,400	17,832	56,568	-
LCDBG - Street Project	13,000	300	12,700	-
Dalton "PeeWee" LeBlanc Park	33,885	11,720	22,165	-
Jail Improvement and Renovation Bonds	718,466	-	718,466	113,870
GOB Jail Refunding Bonds	100,974	99,723	1,251	-
Courthouse and Jail Maintenance	57,207	-	57,207	-
Total transfers to other funds	<u>\$ 4,762,330</u>	<u>\$ 2,427,778</u>	<u>\$2,334,552</u>	<u>\$ 622,274</u>
Transfers to component unit -				
Criminal Court	549,013	431,526	117,487	338,020
Total other uses	<u>\$ 5,311,343</u>	<u>\$ 2,859,304</u>	<u>\$2,452,039</u>	<u>\$ 960,294</u>
Total other financing sources (uses)	<u><u>\$ (4,580,882)</u></u>	<u><u>\$ (2,847,295)</u></u>	<u><u>\$1,733,587</u></u>	<u><u>\$ (954,680)</u></u>

See Notes to Financial Statements.

SPECIAL REVENUE FUNDS

- Road and Bridge Maintenance Fund - To account for the maintenance of the parish road system.
- Parishwide Drainage Maintenance Fund - To account for the maintenance of the parish drainage system.
- Adult Correctional Facility Maintenance Fund - To account for the maintenance of the jail facility.
- Lafayette Parish Public Library - To account for the operations and maintenance of the library.
- Courthouse and Jail Maintenance Fund - To account for the maintenance of the buildings and grounds of the courthouse, annex, and parking garage.
- Juvenile Detention Home Maintenance Fund - To account for the operations and maintenance of a detention home for juvenile offenders.
- Health Unit Maintenance Fund - To account for Lafayette Parish's share of the Health Unit's operations as administered by the State of Louisiana, Department of Health and Hospitals.
- War Memorial Building Fund - To account for the operations and maintenance of the building which houses health and service organizations.
- City/Parish Forensic Facility Fund - To account for the operations of the facility.
- Section 8 Housing Fund - To account for the administration of grant funds received from the U.S. Department of Housing and Urban Development to provide rental assistance to low income persons.
- Job Training Partnership Act Fund - To account for the operations of the job training program created and funded by the federal government.
- 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 General Fund.
- Coroner's Expense Fund - To account for fines assessed to support the operations of the Coroner's office.
- Dalton "PeeWee" LeBlanc Park Fund - To account for the construction of park equipment financed by a federal grant and a match from the General Fund.
- LCDBG - Street Improvement Fund - To account for disaster recovery funds (federal grant) received to improve streets.
- Farmer's Home Grant Fund - To account for a program which provides assistance for housing rehabilitation financed by a federal grant.

LAFAYETTE PARISH GOVERNMENT  
LAFAYETTE, LOUISIANA  
ALL SPECIAL REVENUE FUNDS

COMBINING BALANCE SHEET

December 31, 1995

With Comparative Totals for December 31, 1994

ASSETS	Road and Bridge Maintenance <u>Fund</u>	Parishwide Drainage Maintenance <u>Fund</u>	Adult Correctional Facility Maintenance <u>Fund</u>
Cash	\$ 465,413	\$ 142,497	\$ 186,439
Investments, at cost	-	-	-
Accrued interest receivable	-	-	-
Ad valorem taxes receivable	771,360	581,009	445,845
Allowance for uncollectible taxes	(49,294)	(37,123)	(28,489)
Accounts receivable	15,715	-	300
Due from other funds	73,127	24,403	56,743
Due from other governmental agencies	<u>933,542</u>	<u>724,458</u>	<u>541,504</u>
Total assets	<u>\$ 2,209,863</u>	<u>\$ 1,435,244</u>	<u>\$ 1,202,342</u>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>LIABILITIES</b>			
Cash overdraft	\$ -	\$ -	\$ -
Accounts payable and contract retainage	345,229	141,354	76,698
Accrued liabilities	68,901	12,423	925
Due to other funds	8	-	-
Due to other governmental agencies	-	-	90,336
Deferred revenue	<u>1,795,725</u>	<u>1,281,467</u>	<u>1,034,383</u>
Total liabilities	<u>\$ 2,209,863</u>	<u>\$ 1,435,244</u>	<u>\$ 1,202,342</u>
<b>FUND BALANCES</b>			
Reserved for -			
Incomplete contracts	\$ 91,470	\$ -	\$ 45,844
Housing purposes	-	-	-
Encumbrances	7,646	10,328	34,775
Noncurrent receivables	-	-	-
Unreserved -			
Designated for:			
Contingencies/working capital	-	-	-
Capital expenditures	318,032	658,541	76,032
Subsequent year's expenditures	-	-	-
Undesignated (deficit)	<u>(417,148)</u>	<u>(668,869)</u>	<u>(156,651)</u>
Total fund balances	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>
Total liabilities and fund balances	<u>\$ 2,209,863</u>	<u>\$ 1,435,244</u>	<u>\$ 1,202,342</u>

See Notes to Financial Statements.

Lafayette Parish Public Library	Courthouse and Jail Maintenance Fund	Juvenile Detention Home Maintenance Fund	Health Unit Maintenance Fund	War Memorial Building Fund	City/Parish Forensic Facility Fund
\$ 44,330	\$ 133,185	\$ 40,035	\$ 246,883	\$ -	\$ -
1,499,000	-	597,000	60,000	50,000	-
3,271	-	1,930	16	176	-
887,994	506,877	253,499	218,357	-	-
(56,741)	(32,390)	(16,195)	(13,949)	-	-
4,846	-	-	-	-	1,987
-	-	-	-	23,444	16
<u>1,070,235</u>	<u>611,705</u>	<u>371,581</u>	<u>263,027</u>	<u>37,907</u>	<u>16,901</u>
<u>\$ 3,452,935</u>	<u>\$ 1,219,377</u>	<u>\$ 1,247,850</u>	<u>\$ 774,334</u>	<u>\$ 111,527</u>	<u>\$ 18,904</u>
\$ -	\$ -	\$ -	\$ -	\$ 51,357	\$ 6,324
81,102	34,219	5,752	-	17,373	8,793
51,341	8,097	23,809	-	2,301	2,785
-	-	-	23,444	-	1,002
-	-	-	-	-	-
<u>2,063,430</u>	<u>1,177,061</u>	<u>561,975</u>	<u>506,442</u>	<u>-</u>	<u>-</u>
<u>\$ 2,195,873</u>	<u>\$ 1,219,377</u>	<u>\$ 591,536</u>	<u>\$ 529,886</u>	<u>\$ 71,031</u>	<u>\$ 18,904</u>
\$ 211,281	\$ 1,742	\$ 2,000	\$ -	\$ 17,665	\$ -
-	-	-	-	-	-
17,571	-	2,256	2,999	-	-
-	-	-	-	-	-
450,000	-	210,000	135,000	-	-
57,456	45,000	77,768	3,132	20,330	-
91,101	-	-	60,018	-	-
<u>429,653</u>	<u>(46,742)</u>	<u>364,290</u>	<u>43,299</u>	<u>2,501</u>	<u>-</u>
<u>\$ 1,257,062</u>	<u>\$ -0-</u>	<u>\$ 656,314</u>	<u>\$ 244,448</u>	<u>\$ 40,496</u>	<u>\$ -0-</u>
<u>\$ 3,452,935</u>	<u>\$ 1,219,377</u>	<u>\$ 1,247,850</u>	<u>\$ 774,334</u>	<u>\$ 111,527</u>	<u>\$ 18,904</u>

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LAFAYETTE PARISH GOVERNMENT  
LAFAYETTE, LOUISIANA  
ALL SPECIAL REVENUE FUNDS

COMBINING BALANCE SHEET (CONTINUED)  
December 31, 1995  
With Comparative Totals for December 31, 1994

ASSETS	Section 8 Housing <u>Fund</u>	Job Training Partnership <u>Act Fund</u>	LCDBG - Water Project <u>Fund</u>
Cash	\$ 128,076	\$ 380	\$ 4,135
Investments, at cost	-	-	-
Accrued interest receivable	-	-	-
Ad valorem taxes receivable	-	-	-
Allowance for uncollectible taxes	-	-	-
Accounts receivable	-	-	-
Due from other funds	-	1,644	-
Due from other governmental agencies	-	<u>41,652</u>	<u>-</u>
Total assets	<u>\$ 128,076</u>	<u>\$ 43,676</u>	<u>\$ 4,135</u>
 LIABILITIES AND FUND BALANCES			
LIABILITIES			
Cash overdraft	\$ -	\$ -	\$ -
Accounts payable and contract retainage	123	20,103	386
Accrued liabilities	1,945	21,582	-
Due to other funds	10,688	1,991	28
Due to other governmental agencies	-	-	-
Deferred revenue	<u>60,828</u>	<u>-</u>	<u>3,721</u>
Total liabilities	<u>\$ 73,584</u>	<u>\$ 43,676</u>	<u>\$ 4,135</u>
 FUND BALANCES			
Reserved for -			
Incomplete contracts	\$ -	\$ -	\$ -
Housing purposes	54,492	-	-
Encumbrances	-	-	-
Noncurrent receivables	-	-	-
Unreserved -			
Designated for:			
Contingencies/working capital	-	-	-
Capital expenditures	-	-	-
Subsequent year's expenditures	-	-	-
Undesignated (deficit)	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>\$ 54,492</u>	<u>\$ -0-</u>	<u>\$ -0-</u>
Total liabilities and fund balances	<u>\$ 128,076</u>	<u>\$ 43,676</u>	<u>\$ 4,135</u>



LCDBG - Sewer Project Fund	Coroner's Expense Fund	Dalton "PeeWee" LeBlanc Park Fund	LCDBG - Street Improvement Fund	Farmer's Home Grant Fund	
\$ -	\$ 4,637	\$ -	\$ -	\$ 8,000	
-	-	-	-	-	
-	-	-	-	-	
-	-	-	-	-	
-	-	-	-	-	
17,832	516	10,153	-	-	
<u>198,539</u>	<u>2,880</u>	<u>7,813</u>	<u>-</u>	<u>632</u>	
<u>\$ 216,371</u>	<u>\$ 8,033</u>	<u>\$ 17,966</u>	<u>\$ -0-</u>	<u>\$ 8,632</u>	C
					O
\$ -	\$ -	\$ 1,566	\$ -	\$ -	N
212,755	4,100	16,400	-	8,632	T
-	3,917	-	-	-	I
3,616	16	-	-	-	I
-	-	-	-	-	N
-	-	-	-	-	N
<u>\$ 216,371</u>	<u>\$ 8,033</u>	<u>\$ 17,966</u>	<u>\$ -0-</u>	<u>\$ 8,632</u>	U
					E
\$ 43,350	\$ -	\$ 9,486	\$ -	\$ -	D
-	-	-	-	-	
-	-	-	-	-	
-	-	-	-	-	
-	-	-	-	-	
13,218	-	9,500	-	-	
-	-	-	-	-	
<u>(56,568)</u>	<u>-</u>	<u>(18,986)</u>	<u>-</u>	<u>-</u>	
<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	
<u>\$ 216,371</u>	<u>\$ 8,033</u>	<u>\$ 17,966</u>	<u>\$ -0-</u>	<u>\$ 8,632</u>	

LAFAYETTE PARISH GOVERNMENT  
LAFAYETTE, LOUISIANA  
ALL SPECIAL REVENUE FUNDS

COMBINING BALANCE SHEET (CONTINUED)  
December 31, 1995  
With Comparative Totals for December 31, 1994

ASSETS	Totals	
	1995	1994
Cash	\$ 1,404,010	\$ 750,197
Investments, at cost	2,206,000	2,590,000
Accrued interest receivable	5,393	42,679
Ad valorem taxes receivable	3,664,941	2,981,911
Allowance for uncollectible taxes	(234,181)	(243,860)
Accounts receivable	22,848	15,840
Due from other funds	207,878	8,285
Due from other governmental agencies	<u>4,822,376</u>	<u>5,383,021</u>
Total assets	<u>\$12,099,265</u>	<u>\$11,528,073</u>
LIABILITIES AND FUND BALANCES		
LIABILITIES		
Cash overdraft	\$ 59,247	\$ 293,905
Accounts payable and contract retainage	973,019	502,582
Accrued liabilities	198,026	197,131
Due to other funds	40,793	94,278
Due to other governmental agencies	90,336	133,832
Deferred revenue	<u>8,485,032</u>	<u>8,093,452</u>
Total liabilities	<u>\$ 9,846,453</u>	<u>\$ 9,315,180</u>
FUND BALANCES		
Reserved for -		
Incomplete contracts	\$ 422,838	\$ 51,651
Housing purposes	54,492	54,492
Encumbrances	75,575	34,255
Noncurrent receivables	-	35,307
Unreserved -		
Designated for:		
Contingencies/working capital	795,000	795,000
Capital expenditures	1,279,009	1,921,205
Subsequent year's expenditures	151,119	148,189
Undesignated (deficit)	<u>(525,221)</u>	<u>(827,206)</u>
Total fund balances	<u>\$ 2,252,812</u>	<u>\$ 2,212,893</u>
Total liabilities and fund balances	<u>\$12,099,265</u>	<u>\$11,528,073</u>

LAFAYETTE PARISH GOVERNMENT  
LAFAYETTE, LOUISIANA  
ALL SPECIAL REVENUE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES (CONTINUED)  
Year Ended December 31, 1995  
With Comparative Totals for Year Ended December 31, 1994

	Section 8 Housing Fund	Job Training Partnership Act Fund	LCDBG - Water Project Fund
Revenues:			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	504,262	1,595,442	1,333
Charges for services	-	-	-
Fines and forfeits	-	-	-
Interest	6,746	-	-
Miscellaneous	278	1,355	-
Total revenues	<u>\$ 511,286</u>	<u>\$ 1,596,797</u>	<u>\$ 1,333</u>
Expenditures:			
Current -			
General government	\$ -	\$ -	\$ 152
Public safety	-	-	-
Public works	-	-	-
Health and welfare	-	-	-
Culture and recreation	-	-	-
Urban redevelopment and housing	511,286	-	-
Economic opportunity	-	1,596,797	-
Capital outlay	-	-	1,181
Total expenditures	<u>\$ 511,286</u>	<u>\$ 1,596,797</u>	<u>\$ 1,333</u>
Excess (deficiency) of revenues over expenditures	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>
Other financing sources (uses):			
Proceeds from sale of fixed assets	\$ -	\$ -	\$ -
Transfers from other funds	-	-	-
Transfers to other funds	-	-	-
Total other financing sources (uses)	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ -0-	\$ -0-	\$ -0-
Fund balances, beginning	54,492	-	-
Residual equity transfers out	-	-	-
Fund balances, ending	<u>\$ 54,492</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

LCDBG - Sewer Project Fund	Coroner's Expense Fund	Dalton "PeeWee" LeBlanc Park Fund	LCDBG - Street Improvement Fund	Farmer's Home Grant Fund
\$ -	\$ -	\$ -	\$ -	\$ -
196,868	-	12,794	290,577	59,971
-	10,832	-	-	-
-	111,195	-	-	-
-	683	-	-	-
-	150	-	-	-
<u>\$ 196,868</u>	<u>\$ 122,860</u>	<u>\$ 12,794</u>	<u>\$ 290,577</u>	<u>\$ 59,971</u>
\$ 2,676	\$ -	\$ 4,981	\$ 1,494	\$ -
-	159,900	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	59,971
-	-	-	-	-
212,024	-	19,533	289,383	-
<u>\$ 214,700</u>	<u>\$ 159,900</u>	<u>\$ 24,514</u>	<u>\$ 290,877</u>	<u>\$ 59,971</u>
<u>\$ (17,832)</u>	<u>\$ (37,040)</u>	<u>\$ (11,720)</u>	<u>\$ (300)</u>	<u>\$ -0-</u>
\$ -	\$ -	\$ -	\$ -	\$ -
17,832	37,040	11,720	300	-
-	-	-	-	-
<u>\$ 17,832</u>	<u>\$ 37,040</u>	<u>\$ 11,720</u>	<u>\$ 300</u>	<u>\$ -0-</u>
\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
-	-	-	-	-
-	-	-	-	-
<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

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LAFAYETTE PARISH GOVERNMENT  
LAFAYETTE, LOUISIANA  
ALL SPECIAL REVENUE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES (CONTINUED)  
Year Ended December 31, 1995  
With Comparative Totals for Year Ended December 31, 1994

	<u>Totals</u>	
	<u>1995</u>	<u>1994</u>
Revenues:		
Taxes	\$ 7,488,478	\$ 7,046,548
Intergovernmental	5,099,307	5,414,468
Charges for services	516,723	595,975
Fines and forfeits	156,359	159,256
Interest	323,297	199,412
Miscellaneous	<u>338,936</u>	<u>774,816</u>
Total revenues	<u>\$13,923,100</u>	<u>\$14,190,475</u>
Expenditures:		
Current -		
General government	\$ 1,369,810	\$ 1,311,180
Public safety	3,003,415	2,878,429
Public works	6,140,846	4,533,014
Health and welfare	540,849	535,165
Culture and recreation	1,933,332	1,979,615
Urban redevelopment and housing	571,257	594,558
Economic opportunity	1,596,797	2,166,801
Capital outlay	<u>705,769</u>	<u>255,236</u>
Total expenditures	<u>\$15,862,075</u>	<u>\$14,253,998</u>
Excess (deficiency) of revenues over expenditures	<u>\$(1,938,975)</u>	<u>\$ (63,523)</u>
Other financing sources (uses):		
Proceeds from sale of fixed assets	\$ 28,944	\$ 16,190
Transfers from other funds	2,627,992	1,238,062
Transfers to other funds	<u>(548,354)</u>	<u>(994,920)</u>
Total other financing sources (uses)	<u>\$ 2,108,582</u>	<u>\$ 259,332</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ 169,607	\$ 195,809
Fund balances, beginning	2,212,893	2,342,777
Residual equity transfers out	<u>(129,688)</u>	<u>(325,693)</u>
Fund balances, ending	<u>\$ 2,252,812</u>	<u>\$ 2,212,893</u>



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

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

Year Ended December 31, 1995

With Comparative Actual Amounts for Year Ended December 31, 1994

	<u>1995</u>		Variance - Favorable (Unfavorable)	<u>1994</u> Actual
	<u>Budget</u>	<u>Actual</u>		
<b>Revenues:</b>				
Taxes -				
Ad valorem	\$1,550,373	\$1,553,002	\$ 2,629	\$1,472,876
Franchise fees	38,000	37,637	(363)	49,398
Intergovernmental -				
Parish road fund	1,312,000	1,338,904	26,904	1,317,427
State revenue sharing	191,484	191,484	-	196,355
State grant	-	-	-	2,728
Other	43,000	28,153	(14,847)	9,270
Charges for services -				
Solid waste fees/licenses	54,300	64,658	10,358	59,899
Grass cutting	8,000	7,357	(643)	11,101
Administrative fees	22,000	42,051	20,051	30,807
Interest	23,000	25,795	2,795	20,507
Miscellaneous	3,705	4,013	308	10,594
Total revenues	<u>\$3,245,862</u>	<u>\$3,293,054</u>	<u>\$ 47,192</u>	<u>\$3,180,962</u>
<b>Expenditures:</b>				
General government -				
Charges for collection of taxes	\$ 55,964	\$ 55,964	\$ -	\$ 53,086
Public works -				
Administration -				
Administrative fees	-	-	-	48,891
Personnel costs	134,062	133,659	403	128,364
Repairs and maintenance	7,450	6,721	729	6,738
Equipment purchases	395,000	329,388	65,612	1,253
Insurance	310,103	306,964	3,139	280,012
Office	1,653	1,495	158	1,022
Auto allowance	5,340	5,340	-	5,340
Professional fees	39,130	32,859	6,271	9,816
Telephone and utilities	3,942	3,732	210	3,261
Travel	7,100	6,368	732	7,475
Other	950	845	105	643

(continued)

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

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)  
Year Ended December 31, 1995  
With Comparative Actual Amounts for Year Ended December 31, 1994

	1995		Variance - Favorable (Unfavorable)	1994 Actual
	Budget	Actual		
Operations -				
Personnel costs	\$ 1,527,771	\$ 1,512,831	\$ 14,940	\$1,479,566
Materials and supplies	289,690	274,631	15,059	266,821
Repairs and maintenance	2,057,101	1,598,641	458,460	413,817
Fuel cost	69,747	67,112	2,635	64,982
Telephone and utilities	60,052	57,970	2,082	51,785
Equipment purchases	3,900	3,732	168	46,556
Rentals	7,394	5,964	1,430	6,147
Office	6,707	5,819	888	5,998
Professional fees	46,690	40,135	6,555	27,214
Travel	11,463	10,853	610	4,744
Other	<u>2,133</u>	<u>73,503</u>	<u>(71,370)</u>	<u>8,696</u>
Total expenditures	<u>\$ 5,043,342</u>	<u>\$ 4,534,526</u>	<u>\$ 508,816</u>	<u>\$2,922,227</u>
Excess (deficiency) of revenues over expenditures	<u>\$(1,797,480)</u>	<u>\$(1,241,472)</u>	<u>\$ 556,008</u>	<u>\$ 258,735</u>
Other financing sources (uses):				
Proceeds from sale of property	\$ 1,546	\$ 1,546	\$ -	\$ 4,340
Transfers from other funds	2,044,352	1,488,344	(556,008)	42,025
Transfers to other funds	<u>(248,418)</u>	<u>(248,418)</u>	<u>-</u>	<u>(305,100)</u>
Total other financing sources (uses)	<u>\$ 1,797,480</u>	<u>\$ 1,241,472</u>	<u>\$(556,008)</u>	<u>\$ (258,735)</u>
Excess of revenues and other sources over expenditures and other uses	\$ -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.

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

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended December 31, 1995

With Comparative Actual Amounts for Year Ended December 31, 1994

	<u>1995</u>		Variance -	
	<u>Budget</u>	<u>Actual</u>	Favorable	1994
			(Unfavorable)	<u>Actual</u>
Revenues:				
Taxes - ad valorem	\$ 1,240,969	\$ 1,243,053	\$ 2,084	\$1,109,436
Intergovernmental -				
State grant	-	-	-	833
State revenue sharing	84,354	84,354	-	81,318
State reimbursement	130,327	149,276	18,949	239,121
Interest	37,000	37,363	363	18,110
Miscellaneous	-	-	-	7,755
	<u>\$ 1,492,650</u>	<u>\$ 1,514,046</u>	<u>\$ 21,396</u>	<u>\$1,456,573</u>
Total revenues				
Expenditures:				
General government -				
Charges for collection				
of taxes	\$ 44,824	\$ 44,824	\$ -	\$ 39,972
Public works -				
Personnel costs	298,351	298,341	10	281,667
Contract labor	85,000	83,664	1,336	64,027
Administrative costs	57,153	57,247	(94)	19,816
Insurance	47,716	48,497	(781)	43,967
Materials and supplies	6,350	7,343	(993)	4,577
Fuel costs	38,433	37,480	953	41,387
Repairs and maintenance	1,176,916	503,131	673,785	723,825
Herbicide spraying	325,000	324,520	480	286,600
Equipment purchases	234,258	230,680	3,578	144,770
Rent	50,565	43,902	6,663	48,532
Other	7,760	27,479	(19,719)	4,705
Total expenditures	<u>\$ 2,372,326</u>	<u>\$ 1,707,108</u>	<u>\$ 665,218</u>	<u>\$1,703,845</u>
Excess (deficiency) of				
revenues over expenditures	<u>\$ (879,676)</u>	<u>\$ (193,062)</u>	<u>\$ 686,614</u>	<u>\$ (247,272)</u>

(continued)

LAFAYETTE PARISH 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)  
Year Ended December 31, 1995  
With Comparative Actual Amounts for Year Ended December 31, 1994

	1995		Variance - Favorable (Unfavorable)	1994 Actual
	Budget	Actual		
Other financing sources:				
Proceeds from disposition of property	\$ 27,373	\$ 27,373	\$ -	\$ 11,850
Transfers from other funds	<u>869,234</u>	<u>165,689</u>	<u>(703,545)</u>	<u>235,422</u>
Total other financing sources	<u>\$ 896,607</u>	<u>\$ 193,062</u>	<u>\$(703,545)</u>	<u>\$ 247,272</u>
Excess (deficiency) of revenues and other sources over expenditures	\$ 16,931	\$ -0-	\$ (16,931)	\$ -0-
Fund balance, beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, ending	<u>\$ 16,931</u>	<u>\$ -0-</u>	<u>\$(16,931)</u>	<u>\$ -0-</u>

See Notes to Financial Statements.

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

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended December 31, 1995

With Comparative Actual Amounts for Year Ended December 31, 1994

	1995		Variance - Favorable (Unfavorable)	1994 Actual
	Budget	Actual		
Revenues:				
Taxes - ad valorem	\$ 895,870	\$ 897,325	\$ 1,455	\$ 850,599
Intergovernmental -				
State grant	-	-	-	29
State revenue sharing	110,642	110,642	-	113,457
Contribution from Sheriff	-	-	-	5,368
Interest	16,500	17,585	1,085	8,446
Miscellaneous	435	436	1	-
Total revenues	<u>\$ 1,023,447</u>	<u>\$1,025,988</u>	<u>\$ 2,541</u>	<u>\$ 977,899</u>
Expenditures:				
Current -				
General government -				
Charges for collection of taxes	\$ 32,341	\$ 32,340	\$ 1	\$ 30,678
Public safety -				
Personnel costs	231,016	231,323	(307)	209,353
Telephone and utilities	321,803	315,799	6,004	307,991
Energy management program	15,000	15,000	-	15,000
Insurance	91,419	91,416	3	94,128
Materials and supplies	133,600	128,710	4,890	65,797
Repairs and maintenance	358,579	307,477	51,102	271,341
Equipment purchases	155,654	42,502	113,152	33,512
Professional fees	51,120	51,120	-	51,120
Transportation	48,000	46,062	1,938	39,630
Medical	154,500	149,942	4,558	139,687
Feeding prisoners	437,000	441,795	(4,795)	480,386
Extraditions	5,500	3,143	2,357	8,422
Other	13,300	12,088	1,212	18,077
Capital outlay	-	-	-	7,974
Total expenditures	<u>\$ 2,048,832</u>	<u>\$1,868,717</u>	<u>\$ 180,115</u>	<u>\$1,773,096</u>

(continued)



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

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)  
Year Ended December 31, 1995  
With Comparative Actual Amounts for Year Ended December 31, 1994

	1995		Variance - Favorable (Unfavorable)	1994 Actual
	Budget	Actual		
Excess (deficiency) of revenues over expenditures	\$ (1,025,385)	\$ (842,729)	\$ 182,656	\$ (795,197)
Other financing sources: Transfers from other funds	<u>1,025,385</u>	<u>842,729</u>	<u>(182,656)</u>	<u>795,197</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.

LAFAYETTE PARISH GOVERNMENT  
LAFAYETTE, LOUISIANA  
SPECIAL REVENUE FUNDS  
LAFAYETTE PARISH PUBLIC LIBRARY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended December 31, 1995

With Comparative Actual Amounts for Year Ended December 31, 1994

	1995		Variance - Favorable (Unfavorable)	1994 Actual
	Budget	Actual		
Revenues:				
Taxes - ad valorem	\$1,784,347	\$1,787,449	\$ 3,102	\$1,695,013
Intergovernmental -				
State revenue sharing	220,366	220,366	-	225,970
Charges for services -				
Photocopy machine receipts	23,600	23,478	(122)	25,465
Fines and forfeits -				
Library fines	43,000	45,164	2,164	44,836
Interest	118,000	122,972	4,972	75,876
Miscellaneous	<u>30,695</u>	<u>15,093</u>	<u>(15,602)</u>	<u>19,155</u>
Total revenues	<u>\$2,220,008</u>	<u>\$2,214,522</u>	<u>\$ (5,486)</u>	<u>\$2,086,315</u>
Expenditures:				
Current -				
General government -				
Charges for collection of taxes	\$ 64,413	\$ 64,412	\$ 1	\$ 61,100
Culture and recreation -				
Personnel costs	1,252,986	1,208,286	44,700	1,191,645
Administrative costs	98,324	95,842	2,482	102,851
Professional fees	22,788	20,646	2,142	19,739
Telephone and utilities	117,975	113,672	4,303	106,110
Reference materials	327,864	286,066	41,798	293,116
Energy management program	6,000	6,000	-	6,000
Rentals	71,549	63,957	7,592	79,564
Insurance	28,799	28,786	13	24,370
Repairs and maintenance	75,380	39,238	36,142	91,307
Materials and supplies	28,892	24,266	4,626	22,766
Equipment purchases	18,291	10,772	7,519	8,522
External appropriations -				
Bayouland	9,225	9,225	-	9,278
Office	26,100	19,872	6,228	18,735
Travel	7,165	3,562	3,603	3,802
Other	3,500	3,142	358	1,810
Capital outlay	<u>335,737</u>	<u>90,494</u>	<u>245,243</u>	<u>8,192</u>
Total expenditures	<u>\$2,494,988</u>	<u>\$2,088,238</u>	<u>\$ 406,750</u>	<u>\$2,048,907</u>

(continued)

LAFAYETTE PARISH GOVERNMENT  
LAFAYETTE, LOUISIANA  
SPECIAL REVENUE FUNDS  
LAFAYETTE PARISH PUBLIC LIBRARY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)  
Year Ended December 31, 1995  
With Comparative Actual Amounts for Year Ended December 31, 1994

	1995		Variance - Favorable (Unfavorable)	1994 Actual
	Budget	Actual		
Excess (deficiency) of revenues over expenditures	\$ (274,980)	\$ 126,284	\$ 401,264	\$ 37,408
Fund balance, beginning	<u>274,980</u>	<u>1,130,778</u>	<u>855,798</u>	<u>1,093,370</u>
Fund balance, ending	<u>\$ -0-</u>	<u>\$1,257,062</u>	<u>\$1,257,062</u>	<u>\$1,130,778</u>

See Notes to Financial Statements.

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

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)  
Year Ended December 31, 1995  
With Comparative Actual Amounts for Year Ended December 31, 1994

	1995		Variance - Favorable (Unfavorable)	1994 Actual
	Budget	Actual		
Excess (deficiency) of revenues over expenditures	\$ 226,296	\$ 299,936	\$ 73,640	\$ 689,820
Other financing sources (uses):				
Transfers from other fund	57,207	-	(57,207)	-
Transfers to other funds	(283,503)	(299,936)	(16,433)	(689,820)
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Fund balance, beginning	-	-	-	-
Fund balance, ending	\$ -0-	\$ -0-	\$ -0-	\$ -0-

See Notes to Financial Statements.

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

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

Year Ended December 31, 1995

With Comparative Actual Amounts for Year Ended December 31, 1994

	1995		Variance - Favorable (Unfavorable)	1994 Actual
	Budget	Actual		
<b>Revenues:</b>				
Taxes - ad valorem	\$ 508,997	\$ 509,819	\$ 822	\$ 483,777
Intergovernmental -				
Federal grant	32,925	35,370	2,445	31,553
State revenue sharing	35,208	35,208	-	36,104
State grant	-	-	-	12
Charges for services -				
Housing of juveniles	232,000	253,824	21,824	348,111
Interest	43,400	47,917	4,517	28,199
Miscellaneous -				
Other	<u>7,011</u>	<u>7,141</u>	<u>130</u>	<u>16,141</u>
Total revenues	<u>\$ 859,541</u>	<u>\$ 889,279</u>	<u>\$ 29,738</u>	<u>\$ 943,897</u>
<b>Expenditures:</b>				
Current -				
General government -				
Charges for collection of taxes	\$ 18,381	\$ 18,381	\$ -	\$ 17,435
Public safety -				
Personnel costs	543,756	530,337	13,419	496,710
Professional fees	6,456	6,456	-	5,918
Administrative costs	39,185	38,143	1,042	42,245
Telephone and utilities	36,766	37,465	(699)	35,153
Energy management program	2,400	2,400	-	2,400
Repairs and maintenance	67,144	31,591	35,553	28,689
Insurance	41,136	41,136	-	44,934
Food costs	63,636	62,288	1,348	58,570
Materials and supplies	25,435	24,471	964	22,403
Equipment purchases	54,950	8,294	46,656	3,267
Travel	5,782	5,297	485	4,781
External appropriations	25,000	25,000	-	25,000
Other	<u>3,363</u>	<u>3,053</u>	<u>310</u>	<u>5,974</u>
Total expenditures	<u>\$ 933,390</u>	<u>\$ 834,312</u>	<u>\$ 99,078</u>	<u>\$ 793,479</u>

(continued)

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

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)  
Year Ended December 31, 1995  
With Comparative Actual Amounts for Year Ended December 31, 1994

	1995		Variance - Favorable (Unfavorable)	1994 Actual
	Budget	Actual		
Excess (deficiency) of revenues over expenditures	\$ (73,849)	\$ 54,967	\$ 128,816	\$ 150,418
Fund balance, beginning	<u>73,849</u>	<u>601,347</u>	<u>527,498</u>	<u>450,929</u>
Fund balance, ending	<u>\$ -0-</u>	<u>\$ 656,314</u>	<u>\$ 656,314</u>	<u>\$ 601,347</u>

See Notes to Financial Statements.



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

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended December 31, 1995

With Comparative Actual Amounts for Year Ended December 31, 1994

	<u>1995</u>		Variance - Favorable (Unfavorable)	<u>1994 Actual</u>
	<u>Budget</u>	<u>Actual</u>		
Revenues:				
Taxes - ad valorem	\$ 439,206	\$ 439,941	\$ 735	\$ 417,352
Intergovernmental -				
State revenue sharing	54,155	54,155	-	55,531
Interest	<u>25,500</u>	<u>26,955</u>	<u>1,455</u>	<u>19,417</u>
Total revenues	<u>\$ 518,861</u>	<u>\$ 521,051</u>	<u>\$ 2,190</u>	<u>\$ 492,300</u>
Expenditures:				
General government -				
Charges for collection				
of taxes	\$ 15,823	\$ 15,831	\$ (8)	\$ 15,017
Administrative costs	13,019	11,551	1,468	5,934
Health and welfare -				
Payments to Department				
of Health and Hospitals	375,000	375,000	-	375,000
Rent	140,664	140,664	-	140,664
Equipment purchases	30,817	24,686	6,131	19,501
Other	<u>3,620</u>	<u>499</u>	<u>3,121</u>	<u>-</u>
Total expenditures	<u>\$ 578,943</u>	<u>\$ 568,231</u>	<u>\$ 10,712</u>	<u>\$ 556,116</u>
Excess (deficiency) of				
revenues over expenditures	\$ (60,082)	\$ (47,180)	\$ 12,902	\$ (63,816)
Fund balance, beginning	<u>60,082</u>	<u>291,628</u>	<u>231,546</u>	<u>355,444</u>
Fund balance, ending	<u>\$ -0-</u>	<u>\$ 244,448</u>	<u>\$244,448</u>	<u>\$ 291,628</u>

See Notes to Financial Statements.

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

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended December 31, 1995

With Comparative Actual Amounts for Year Ended December 31, 1994

	1995		Variance - Favorable (Unfavorable)	1994 Actual
	Budget	Actual		
Revenues:				
Interest	\$ 4,100	\$ 5,257	\$ 1,157	\$ 3,959
Miscellaneous -				
Rent	308,886	310,268	1,382	308,487
Other	<u>200</u>	<u>193</u>	<u>(7)</u>	<u>267</u>
Total revenues	<u>\$ 313,186</u>	<u>\$ 315,718</u>	<u>\$ 2,532</u>	<u>\$ 312,713</u>
Expenditures:				
Current -				
General government -				
Personnel costs	\$ 56,863	\$ 56,707	\$ 156	\$ 55,687
Professional fees	15,300	15,570	(270)	13,255
Telephone and utilities	70,650	71,088	(438)	64,855
Repairs and maintenance	29,633	22,612	7,021	26,618
Insurance	12,685	12,684	1	11,323
Administrative costs	17,603	21,768	(4,165)	20,953
Energy management program	6,600	6,600	-	6,600
Equipment purchases	1,006	-	1,006	1,793
Other	1,400	725	675	249
Capital outlay	<u>111,918</u>	<u>72,428</u>	<u>39,490</u>	<u>39,581</u>
Total expenditures	<u>\$ 323,658</u>	<u>\$ 280,182</u>	<u>\$ 43,476</u>	<u>\$ 240,914</u>
Excess (deficiency) of revenues over expenditures	\$ (10,472)	\$ 35,536	\$ 46,008	\$ 71,799
Fund balance, beginning	134,946	134,648	(298)	388,542
Residual equity transfers out	<u>(124,474)</u>	<u>(129,688)</u>	<u>(5,214)</u>	<u>(325,693)</u>
Fund balance, ending	<u>\$ -0-</u>	<u>\$ 40,496</u>	<u>\$ 40,496</u>	<u>\$ 134,648</u>

See Notes to Financial Statements.

LAFAYETTE PARISH 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)  
Year Ended December 31, 1995  
With Comparative Actual Amounts for Year Ended December 31, 1994

	1995		Variance - Favorable (Unfavorable)	1994 Actual
	Budget	Actual		
Excess (deficiency) of revenues over expenditures	\$ (69,059)	\$ (64,363)	\$ 4,696	\$ (132,464)
Other financing sources:				
Proceeds from sale of property	-	25	25	-
Transfers from other funds	<u>69,059</u>	<u>64,338</u>	<u>(4,721)</u>	<u>132,464</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><u>\$ -0-</u></u>	<u><u>\$ -0-</u></u>	<u><u>\$ -0-</u></u>	<u><u>\$ -0-</u></u>

See Notes to Financial Statements.

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

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

Year Ended December 31, 1995

With Comparative Actual Amounts for Year Ended December 31, 1994

	<u>1995</u>		Variance - Favorable (Unfavorable)	1994 <u>Actual</u>
	<u>Budget</u>	<u>Actual</u>		
<b>Revenues:</b>				
Intergovernmental -				
Federal grant	\$ 685,362	\$ 504,262	\$(181,100)	\$ 541,864
Interest	-	6,746	6,746	-
Miscellaneous	-	278	278	-
Total revenues	<u>\$ 685,362</u>	<u>\$ 511,286</u>	<u>\$(174,076)</u>	<u>\$ 541,864</u>
<b>Expenditures:</b>				
Urban redevelopment and housing -				
Grants	\$ 589,892	\$ 448,578	\$ 141,314	\$ 472,598
Personnel costs	45,169	46,603	(1,434)	45,067
Professional fees	1,450	1,200	250	1,783
Administrative costs	42,854	10,436	32,418	16,255
Office	2,100	1,617	483	1,659
Telephone and utilities	1,000	1,175	(175)	1,032
Travel	2,025	22	2,003	34
Repairs and maintenance	500	931	(431)	575
Equipment purchases	-	-	-	2,668
Other	372	724	(352)	193
Total expenditures	<u>\$ 685,362</u>	<u>\$ 511,286</u>	<u>\$ 174,076</u>	<u>\$ 541,864</u>
Excess of revenues over expenditures	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Fund balance, beginning	-	54,492	54,492	54,492
Fund balance, ending	<u>\$ -0-</u>	<u>\$ 54,492</u>	<u>\$ 54,492</u>	<u>\$ 54,492</u>

See Notes to Financial Statements.

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

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended December 31, 1995

With Comparative Actual Amounts for Year Ended December 31, 1994

	Totals				
	1995		Variance - Favorable (Unfavorable)	1994 Actual	
	Budget	Actual			
Revenues:					
Intergovernmental -					
Federal grant	\$2,766,123	\$1,595,442	\$(1,170,681)	\$2,155,607	
Miscellaneous	(11,194)	1,355	12,549	11,194	C
Total revenues	<u>\$2,754,929</u>	<u>\$1,596,797</u>	<u>\$(1,158,132)</u>	<u>\$2,166,801</u>	O
Expenditures:					N
Economic opportunity -					
Training	\$1,600,734	\$1,052,518	\$ 548,216	\$1,475,791	T
Participant support	444,246	240,281	203,965	285,956	
Administration	720,924	303,998	416,926	387,652	I
Equipment purchases	(10,975)	-	(10,975)	17,402	
Total expenditures	<u>\$2,754,929</u>	<u>\$1,596,797</u>	<u>\$ 1,158,132</u>	<u>\$2,166,801</u>	N
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.

<u>Partnership Act Title I</u>			
<u>Variance - Favorable (Unfavorable)</u>	<u>Ongoing</u>		<u>Variance - Favorable (Unfavorable)</u>
	<u>Budget</u>	<u>Actual</u>	
\$ (5,108)	\$ 48,064	\$ 15,052	\$ (33,012)
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ (5,108)</u>	<u>\$ 48,064</u>	<u>\$ 15,052</u>	<u>\$ (33,012)</u>
\$ 1,932	\$ 27,659	\$ 8,297	\$ 19,362
3,176	12,161	3,362	8,799
-	8,244	3,393	4,851
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 5,108</u>	<u>\$ 48,064</u>	<u>\$ 15,052</u>	<u>\$ 33,012</u>
\$ -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 PARISH GOVERNMENT  
LAFAYETTE, LOUISIANA  
SPECIAL REVENUE FUNDS  
JOB TRAINING PARTNERSHIP ACT FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)  
Year Ended December 31, 1995  
With Comparative Actual Amounts for Year Ended December 31, 1994

	<u>JTPA Cooperative</u>			<u>Actual</u>
	<u>Total</u>	<u>Expended</u>	<u>Remaining</u>	
	<u>Grant</u>	<u>Prior Year</u>	<u>Budget</u>	
Revenues:				
Intergovernmental -				
Federal grant	\$ 562,361	\$ 274,613	\$ 287,748	\$ 223,962
Miscellaneous	-	11,194	(11,194)	-
Total revenues	<u>\$ 562,361</u>	<u>\$ 285,807</u>	<u>\$ 276,554</u>	<u>\$ 223,962</u>
Expenditures:				
Economic opportunity -				
Training	\$ 338,426	\$ 165,126	\$ 173,300	\$ 137,644
Participant support	112,315	52,878	59,437	43,686
Administration	111,620	56,828	54,792	42,632
Equipment purchases	-	10,975	(10,975)	-
Total expenditures	<u>\$ 562,361</u>	<u>\$ 285,807</u>	<u>\$ 276,554</u>	<u>\$ 223,962</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>Variance - Favorable (Unfavorable)</u>	<u>Ongoing</u>		<u>Variance - Favorable (Unfavorable)</u>	
	<u>Budget</u>	<u>Actual</u>		
\$ (63,786)	\$ 790,498	\$ 242,338	\$(548,160)	
<u>11,194</u>	<u>-</u>	<u>1,355</u>	<u>1,355</u>	C
\$ (52,592)	\$ 790,498	\$ 243,693	\$(546,805)	O
				N
\$ 35,656	\$ 271,200	\$ 128,678	\$ 142,522	T
15,751	153,372	55,309	98,063	
12,160	365,926	59,706	306,220	I
<u>(10,975)</u>	<u>-</u>	<u>-</u>	<u>-</u>	N
\$ 52,592	\$ 790,498	\$ 243,693	\$ 546,805	U
				E
\$ -0-	\$ -0-	\$ -0-	\$ -0-	D
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	

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

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)  
Year Ended December 31, 1995  
With Comparative Actual Amounts for Year Ended December 31, 1994

	<u>Job Training Partnership Act Completed</u>			
	<u>Total Grant</u>	<u>Expended Prior Year</u>	<u>Remaining Budget</u>	<u>Actual</u>
Revenues:				
Intergovernmental -				
Federal grant	\$ 450,508	\$ 2,641	\$ 447,867	\$ 407,804
Miscellaneous	-	-	-	-
Total revenues	<u>\$ 450,508</u>	<u>\$ 2,641</u>	<u>\$ 447,867</u>	<u>\$ 407,804</u>
Expenditures:				
Economic opportunity -				
Training	\$ 347,439	\$ 10	\$ 347,429	\$ 316,620
Participant support	-	-	-	-
Administration	103,069	2,631	100,438	91,184
Equipment purchases	-	-	-	-
Total expenditures	<u>\$ 450,508</u>	<u>\$ 2,641</u>	<u>\$ 447,867</u>	<u>\$ 407,804</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>Title II B</u>	
<u>Variance -</u>	
<u>Favorable</u>	
<u>(Unfavorable)</u>	
\$ (40,063)	
<u>          -</u>	C
\$ (40,063)	O
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9,254	I
<u>          -</u>	
\$ 40,063	N
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\$ -0-	D
<u>          -</u>	
<u>\$ -0-</u>	

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

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)  
Year Ended December 31, 1995  
With Comparative Actual Amounts for Year Ended December 31, 1994

	<u>Job Training</u>			
	<u>Completed</u>			
	<u>Total</u> <u>Grant</u>	<u>Expended</u> <u>Prior Year</u>	<u>Remaining</u> <u>Budget</u>	<u>Actual</u>
Revenues:				
Intergovernmental -				
Federal grant	\$ 528,938	\$ 259,586	\$ 269,352	\$ 225,043
Miscellaneous	-	-	-	-
Total revenues	<u>\$ 528,938</u>	<u>\$ 259,586</u>	<u>\$ 269,352</u>	<u>\$ 225,043</u>
Expenditures:				
Economic opportunity -				
Training	\$ 293,415	\$ 146,149	\$ 147,266	\$ 128,624
Participant support	137,043	61,251	75,792	61,453
Administration	98,480	52,186	46,294	34,966
Equipment purchases	-	-	-	-
Total expenditures	<u>\$ 528,938</u>	<u>\$ 259,586</u>	<u>\$ 269,352</u>	<u>\$ 225,043</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>

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

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)  
Year Ended December 31, 1995  
With Comparative Actual Amounts for Year Ended December 31, 1994

	Job Training			Actual
	Total Grant	Expended Prior Year	Remaining Budget	
Revenues:				
Intergovernmental -				
Federal grant	\$ 410,584	\$ 147,588	\$ 262,996	\$ 226,385
Miscellaneous	-	-	-	-
Total revenues	<u>\$ 410,584</u>	<u>\$ 147,588</u>	<u>\$ 262,996</u>	<u>\$ 226,385</u>
Expenditures:				
Economic opportunity -				
Training	\$ 300,741	\$ 105,526	\$ 195,215	\$ 177,552
Participant support	48,172	12,739	35,433	25,430
Administration	61,671	29,323	32,348	23,403
Equipment purchases	-	-	-	-
Total expenditures	<u>\$ 410,584</u>	<u>\$ 147,588</u>	<u>\$ 262,996</u>	<u>\$ 226,385</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>Variance - Favorable (Unfavorable)</u>	<u>Ongoing</u>		<u>Variance - Favorable (Unfavorable)</u>
	<u>Budget</u>	<u>Actual</u>	
\$ (36,611)	\$ 420,533	\$ 143,797	\$ (276,736)
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ (36,611)</u>	<u>\$ 420,533</u>	<u>\$ 143,797</u>	<u>\$ (276,736)</u>
\$ 17,663	\$ 303,945	\$ 98,032	\$ 205,913
10,003	50,125	21,316	28,809
8,945	66,463	24,449	42,014
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 36,611</u>	<u>\$ 420,533</u>	<u>\$ 143,797</u>	<u>\$ 276,736</u>
\$ -0-	\$ -0-	\$ -0-	\$ -0-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

LAFAYETTE PARISH GOVERNMENT  
LAFAYETTE, LOUISIANA  
SPECIAL REVENUE FUNDS  
LCDBG - WATER PROJECT FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended December 31, 1995  
With Comparative Actual Amounts for Year Ended December 31, 1994

	<u>1995</u>		Variance -	
	<u>Budget</u>	<u>Actual</u>	Favorable	1994
			(Unfavorable)	<u>Actual</u>
Revenues:				
Intergovernmental -				
Federal grant	\$ 595,055	\$ 1,333	\$(593,722)	\$ 723
Expenditures:				
Current -				
General government -				
Personnel costs	\$ 1,934	\$ 135	\$ 1,799	\$ 165
Administrative costs	11,750	-	11,750	-
Other	48	17	31	201
Capital outlay	<u>581,323</u>	<u>1,181</u>	<u>580,142</u>	<u>357</u>
Total expenditures	<u>\$ 595,055</u>	<u>\$ 1,333</u>	<u>\$ 593,722</u>	<u>\$ 723</u>
Excess (deficiency) of				
revenues 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.

LAFAYETTE PARISH GOVERNMENT  
LAFAYETTE, LOUISIANA  
SPECIAL REVENUE FUNDS  
LCDBG - SEWER PROJECT FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended December 31, 1995

With Comparative Actual Amounts for Year Ended December 31, 1994

	1995		Variance - Favorable (Unfavorable)	1994 Actual
	Budget	Actual		
Revenues:				
Intergovernmental -				
Federal grant	\$ 564,377	\$ 196,868	\$(367,509)	\$ 29,365
Expenditures:				
Current -				
General government -				
Personnel costs	\$ 2,184	\$ 2,184	\$ -	\$ 1,657
Administrative costs	7,364	-	7,364	-
Other	431	492	(61)	230
Capital outlay	628,798	212,024	416,774	27,478
Total expenditures	\$ 638,777	\$ 214,700	\$ 424,077	\$ 29,365
Deficiency of revenues over expenditures	\$ (74,400)	\$ (17,832)	\$ 56,568	\$ -0-
Other financing sources:				
Transfers from other funds	74,400	17,832	(56,568)	-
Excess (deficiency) of revenues and other sources over expenditures	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Fund balance, beginning	-	-	-	-
Fund balance, ending	\$ -0-	\$ -0-	\$ -0-	\$ -0-

See Notes to Financial Statements.

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

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended December 31, 1995

With Comparative Actual Amounts for Year Ended December 31, 1994

	1995		Variance - Favorable (Unfavorable)	1994 Actual
	Budget	Actual		
Revenues:				
Charges for services -				
CEC fees	\$ 14,200	\$ 10,250	\$ (3,950)	\$ 10,750
Death certificates	600	582	(18)	794
Fines and forfeits -				
City Court fines	79,500	75,720	(3,780)	85,650
District Court fines	33,500	35,475	1,975	28,770
Interest	500	683	183	322
Miscellaneous	-	150	150	-
Total revenues	<u>\$ 128,300</u>	<u>\$ 122,860</u>	<u>\$ (5,440)</u>	<u>\$ 126,286</u>
Expenditures:				
Public safety -				
Personnel costs	\$ 71,749	\$ 71,875	\$ (126)	\$ 68,632
Official fees	76,128	68,970	7,158	72,069
Auto allowance	4,500	4,500	-	4,500
Telephone	2,265	2,224	41	2,434
Insurance	10,294	10,308	(14)	9,338
Travel	310	287	23	210
Other	2,925	1,736	1,189	2,057
Total expenditures	<u>\$ 168,171</u>	<u>\$ 159,900</u>	<u>\$ 8,271</u>	<u>\$ 159,240</u>
Excess (deficiency) of revenues over expenditures	\$ (39,871)	\$ (37,040)	\$ 2,831	\$ (32,954)
Other financing sources:				
Transfers from other funds	<u>39,871</u>	<u>37,040</u>	<u>(2,831)</u>	<u>32,954</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.

LAFAYETTE PARISH 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  
Year Ended December 31, 1995

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
Revenues:			
Intergovernmental -			
Federal grant	\$ 23,885	\$ 12,794	\$ (11,091)
Expenditures:			
Current -			
General government -			
Administration	\$ 6,409	\$ 4,981	\$ 1,428
Other	50	-	50
Capital outlay	<u>51,311</u>	<u>19,533</u>	<u>31,778</u>
Total expenditures	\$ 57,770	\$ 24,514	\$ 33,256
Deficiency of revenues over expenditures	\$ (33,885)	\$ (11,720)	\$ 22,165
Other financing sources:			
Transfers from other funds	<u>33,885</u>	<u>11,720</u>	<u>(22,165)</u>
Excess (deficiency) of revenues and other sources over expenditures	\$ -0-	\$ -0-	\$ -0-
Fund balance, beginning	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, ending	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

See Notes to Financial Statements.

LAFAYETTE PARISH GOVERNMENT  
LAFAYETTE, LOUISIANA  
SPECIAL REVENUE FUNDS  
LCDBG - STREET IMPROVEMENT FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended December 31, 1995  
With Comparative Actual Amounts for Year Ended December 31, 1994

	<u>1995</u>		Variance - Favorable (Unfavorable)	<u>1994 Actual</u>
	<u>Budget</u>	<u>Actual</u>		
Revenues:				
Intergovernmental -				
Federal grant	\$ 456,132	\$ 290,577	\$ (165,555)	\$ 117,057
Expenditures:				
Current -				
General government -				
Personnel costs	\$ 1,166	\$ 1,166	\$ -	\$ 710
Other	468	328	140	480
Capital outlay	<u>467,498</u>	<u>289,383</u>	<u>178,115</u>	<u>115,867</u>
Total expenditures	<u>\$ 469,132</u>	<u>\$ 290,877</u>	<u>\$ 178,255</u>	<u>\$ 117,057</u>
Deficiency of revenues over expenditures	\$ (13,000)	\$ (300)	\$ 12,700	\$ -0-
Other financing sources:				
Transfers from other funds	<u>13,000</u>	<u>300</u>	<u>(12,700)</u>	<u>-</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.



LAFAYETTE PARISH GOVERNMENT  
LAFAYETTE, LOUISIANA  
SPECIAL REVENUE FUNDS  
FARMER'S HOME GRANT FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended December 31, 1995

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
Revenues:			
Intergovernmental -			
Federal grant	\$ 60,500	\$ 59,971	\$ (529)
Expenditures:			
Urban redevelopment and			
housing -			
Rehab projects	\$ 55,400	\$ 54,871	\$ 529
Administrative costs	<u>5,100</u>	<u>5,100</u>	<u>-</u>
Total expenditures	<u>\$ 60,500</u>	<u>\$ 59,971</u>	<u>\$ 529</u>
Excess of revenues over			
expenditures	\$ -0-	\$ -0-	\$ -0-
Fund balance, beginning	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, ending	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

See Notes to Financial Statements.

#### DEBT SERVICE FUNDS

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.

Jail Improvement and Renovation Bonds - To accumulate monies for repayment of \$817,546 advanced to the Parish from the sale of State of Louisiana General Obligation Bonds dated June 15, 1981. These bonds were refunded in 1995.

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.

Jail Improvement and Renovation Bonds			GOB Jail Refunding Bonds	Totals	
<u>Total</u>	<u>Sinking Fund</u>	<u>Reserve Fund</u>		<u>1995</u>	<u>1994</u>
\$ -	\$ -	\$ -	\$ -	\$ 245,089	\$ 363,458
-	-	-	-	948,000	1,650,000
-	-	-	-	259	49,254
-	-	-	-	702,896	511,919
-	-	-	-	(44,920)	(46,310)
-	-	-	-	<u>728,304</u>	<u>852,336</u>
<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 2,579,628</u>	<u>\$ 3,380,657</u>
\$ -	\$ -	\$ -	\$ -	\$ 1,452,417	\$ 1,378,639
-	-	-	-	<u>1,127,211</u>	<u>2,002,018</u>
<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 2,579,628</u>	<u>\$ 3,380,657</u>

Jail Improvement and Renovation Bonds			GOB Jail Refunding Bonds	Totals	
Total	Sinking Fund	Reserve Fund		1995	1994
\$ -	\$ -	\$ -	\$ -	\$ 1,415,016	\$ 1,414,928
-	-	-	-	99,282	85,185
<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 1,514,298</u>	<u>\$ 1,500,113</u>
\$ -	\$ -	\$ -	\$ -	\$ 51,000	\$ 50,929
-	-	-	13,064	13,064	-
-	-	-	44,000	1,769,000	1,301,605
-	-	-	41,842	784,592	910,280
-	-	-	817	4,048	3,519
<u>115,542</u>	<u>-</u>	<u>115,542</u>	<u>-</u>	<u>115,542</u>	<u>-</u>
<u>\$ 115,542</u>	<u>\$ -0-</u>	<u>\$ 115,542</u>	<u>\$ 99,723</u>	<u>\$ 2,737,246</u>	<u>\$ 2,266,333</u>
\$ (115,542)	\$ -0-	\$ (115,542)	\$ (99,723)	\$ (1,222,948)	\$ (766,220)
730,000	730,000	-	-	730,000	-
(718,466)	(718,466)	-	-	(718,466)	-
-	-	-	99,723	348,141	418,970
<u>(11,534)</u>	<u>(11,534)</u>	<u>-</u>	<u>-</u>	<u>(11,534)</u>	<u>-</u>
\$ (115,542)	\$ -0-	\$ (115,542)	\$ -0-	\$ (874,807)	\$ (347,250)
<u>115,542</u>	<u>-</u>	<u>115,542</u>	<u>-</u>	<u>2,002,018</u>	<u>2,349,268</u>
<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 1,127,211</u>	<u>\$ 2,002,018</u>

LAFAYETTE PARISH GOVERNMENT  
LAFAYETTE, LOUISIANA  
DEBT SERVICE FUNDS  
CONTINGENCIES SINKING FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended December 31, 1995

With Comparative Actual Amounts for Year Ended December 31, 1994

	1995		Variance - Favorable (Unfavorable)	1994 Actual
	Budget	Actual		
Revenues:				
Taxes - ad valorem	\$ 1,412,542	\$ 1,415,016	\$ 2,474	\$1,414,928
Interest	97,000	99,282	2,282	85,185
Total revenues	<u>\$ 1,509,542</u>	<u>\$ 1,514,298</u>	<u>\$ 4,756</u>	<u>\$1,500,113</u>
Expenditures:				
Current -				
General government-				
Charges for collection				
of taxes	\$ 50,956	\$ 51,000	\$ (44)	\$ 50,929
Debt service-				
Bonds retired	1,725,000	1,725,000	-	1,265,000
Interest coupons paid	742,750	742,750	-	833,015
Paying agent fees	4,650	3,231	1,419	3,519
Total expenditures	<u>\$ 2,523,356</u>	<u>\$ 2,521,981</u>	<u>\$ 1,375</u>	<u>\$2,152,463</u>
Deficiency of revenues over expenditures	\$ (1,013,814)	\$ (1,007,683)	\$ 6,131	\$ (652,350)
Other financing sources:				
Transfers from other funds	248,418	248,418	-	305,100
Excess (deficiency) of revenues and other sources over expenditures	\$ (765,396)	\$ (759,265)	\$ 6,131	\$ (347,250)
Fund balance, beginning	765,396	1,886,476	1,121,080	2,233,726
Fund balance, ending	<u>\$ -0-</u>	<u>\$ 1,127,211</u>	<u>\$1,127,211</u>	<u>\$1,886,476</u>

See Notes to Financial Statements.

LAFAYETTE PARISH GOVERNMENT  
LAFAYETTE, LOUISIANA  
DEBT SERVICE FUNDS  
JAIL IMPROVEMENT AND RENOVATION BONDS

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended December 31, 1995

With Comparative Actual Amounts for Year Ended December 31, 1994

	1995		Variance - Favorable (Unfavorable)	1994 Actual
	Budget	Actual		
Expenditures:				
Debt service -				
Bonds retired	\$ 817,546	\$ -	\$ 817,546	\$ 36,605
Interest coupons paid	16,462	-	16,462	77,265
Transfer to escrow	-	115,542	(115,542)	-
Total expenditures	\$ 834,008	\$ 115,542	\$ 718,466	\$ 113,870
Other financing sources (uses):				
Bond proceeds	-	730,000	730,000	-
Transfer to escrow	-	(718,466)	(718,466)	-
Transfers from other funds	718,466	-	(718,466)	113,870
Transfers to other funds	-	(11,534)	(11,534)	-
Deficiency of other financing sources over expenditures and other uses	\$ (115,542)	\$ (115,542)	\$ -0-	\$ -0-
Fund balance, beginning	115,542	115,542	-	115,542
Fund balance, ending	\$ -0-	\$ -0-	\$ -0-	\$ 115,542

See Notes to Financial Statements.



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

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended December 31, 1995

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
Expenditures:			
Current -			
General government -			
Bond issue costs	\$ 14,163	\$ 13,064	\$ 1,099
Debt service -			
Bonds retired	45,000	44,000	1,000
Interest coupons paid	41,811	41,842	(31)
Paying agent fees	<u>          -</u>	<u>      817</u>	<u>      (817)</u>
Total expenditures	\$ 100,974	\$ 99,723	\$ 1,251
Other financing sources:			
Transfers from other funds	<u>100,974</u>	<u>99,723</u>	<u>(1,251)</u>
Excess of other financing sources over expenditures	\$ -0-	\$ -0-	\$ -0-
Fund balance, beginning	<u>          -</u>	<u>          -</u>	<u>          -</u>
Fund balance, ending	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

See Notes to Financial Statements.

LAFAYETTE PARISH GOVERNMENT  
LAFAYETTE, LOUISIANA  
INTERNAL SERVICE FUND  
GROUP SELF INSURANCE FUND

BALANCE SHEETS  
December 31, 1995 and 1994

ASSETS	<u>1995</u>	<u>1994</u>
CURRENT ASSETS		
Cash	\$ 164,822	\$ 73,590
Accounts receivable, net	162,653	146,627
Due from other funds	<u>-</u>	<u>6,897</u>
Total assets	<u>\$ 327,475</u>	<u>\$ 227,114</u>
LIABILITIES AND FUND EQUITY		
CURRENT LIABILITIES		
Claims liability	\$ 266,479	\$ 129,495
Deferred revenue	<u>-</u>	<u>2,082</u>
Total current liabilities	\$ 266,479	\$ 131,577
FUND EQUITY		
Retained earnings	<u>60,996</u>	<u>95,537</u>
Total liabilities and fund equity	<u>\$ 327,475</u>	<u>\$ 227,114</u>

See Notes to Financial Statements.

LAFAYETTE PARISH GOVERNMENT  
LAFAYETTE, LOUISIANA  
INTERNAL SERVICE FUND  
GROUP SELF INSURANCE FUND

STATEMENTS OF REVENUES, EXPENSES AND  
CHANGES IN RETAINED EARNINGS  
Years Ended December 31, 1995 and 1994

	<u>1995</u>	<u>1994</u>
Operating revenues:		
Charges for services	\$1,043,710	\$1,046,122
Miscellaneous -		
Excess claims recovery	269,605	321,299
Subrogation	10,993	12,454
Other	<u>33</u>	<u>649</u>
Total operating revenues	<u>\$1,324,341</u>	<u>\$1,380,524</u>
Cost of services rendered:		
Administrative fees and insurance premiums	\$ 173,718	\$ 179,961
Loss fund payments	1,198,791	1,092,107
Miscellaneous	<u>1,512</u>	<u>1,415</u>
Total cost of services rendered	<u>\$1,374,021</u>	<u>\$1,273,483</u>
Operating income (loss)	\$ (49,680)	\$ 107,041
Nonoperating (revenues) expenses:		
Interest revenue	15,139	-
Interest expense	<u>-</u>	<u>(11,503)</u>
Net income (loss)	\$ (34,541)	\$ 95,538
Retained earnings (accumulated deficit), beginning	95,537	(342,528)
Residual equity transfers in	<u>-</u>	<u>342,527</u>
Retained earnings, ending	<u>\$ 60,996</u>	<u>\$ 95,537</u>

See Notes to Financial Statements.

LAFAYETTE PARISH GOVERNMENT  
LAFAYETTE, LOUISIANA  
INTERNAL SERVICE FUND  
GROUP SELF INSURANCE FUND

STATEMENTS OF CASH FLOWS  
Years Ended December 31, 1995 and 1994

	<u>1995</u>	<u>1994</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Operating income (loss)	\$ (49,680)	\$ 107,041
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:		
Write off of uncollectible receivables	-	6,227
Changes in assets and liabilities -		
Increase in receivables	(16,026)	(103,883)
Increase (decrease) in claims liability	136,984	(84,816)
Increase (decrease) in deferred revenue	(2,082)	2,082
Decrease in due from other funds	<u>6,897</u>	<u>-</u>
Net cash provided by (used in) operating activities	<u>\$ 76,093</u>	<u>\$ (73,349)</u>
 CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Decrease in cash overdraft	\$ -	\$ (184,085)
Transfers from other funds	-	342,527
Interest revenue	15,139	-
Interest expense	<u>-</u>	<u>(11,503)</u>
Net cash provided by noncapital financing activities	<u>\$ 15,139</u>	<u>\$ 146,939</u>
 Increase in cash and cash equivalents	\$ 91,232	\$ 73,590
Cash and cash equivalents at beginning of year	<u>73,590</u>	<u>-</u>
Cash and cash equivalents at end of year	<u>\$ 164,822</u>	<u>\$ 73,590</u>

See Notes to Financial Statements.

FIDUCIARY FUND TYPES  
(AGENCY FUNDS)

Payroll Fund -

To account for payroll expenditures of the Parish. Individual funds transfer amounts needed to cover their share of payroll costs.

Employee 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.

LAFAYETTE PARISH GOVERNMENT  
LAFAYETTE, LOUISIANA  
ALL FIDUCIARY TYPE FUNDS

COMBINING BALANCE SHEET  
December 31, 1995  
With Comparative Totals for December 31, 1994

ASSETS	Agency Funds		Totals	
	Payroll Fund	Employee Deferred Compensation Plan Fund	1995	1994
Cash	\$ 10,766	\$ -	\$ 10,766	\$ 7,495
Investments, at cost	204,183	-	204,183	203,441
Investment in deferred compen- sation plan				
assets, at market	-	960,449	960,449	816,707
Accounts receivable	-	-	-	5
Accrued interest receivable on investments	1,183	-	1,183	1,063
Due from other funds	<u>9</u>	<u>-</u>	<u>9</u>	<u>9</u>
Total assets	<u>\$ 216,141</u>	<u>\$ 960,449</u>	<u>\$1,176,590</u>	<u>\$1,028,720</u>
LIABILITIES				
Accrued liabilities	\$ 209,347	\$ 960,449	\$1,169,796	\$1,024,610
Due to other funds	<u>6,794</u>	<u>-</u>	<u>6,794</u>	<u>4,110</u>
Total liabilities	<u>\$ 216,141</u>	<u>\$ 960,449</u>	<u>\$1,176,590</u>	<u>\$1,028,720</u>

See Notes to Financial Statements.



LAFAYETTE PARISH GOVERNMENT  
LAFAYETTE, LOUISIANA  
AGENCY FUND  
EMPLOYEE DEFERRED COMPENSATION PLAN FUND

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
Year Ended December 31, 1995

ASSETS	<u>Balance</u> <u>01/01/95</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>12/31/95</u>
Investment in deferred compensation plan assets, at market	<u>\$ 816,707</u>	<u>\$ 169,836</u>	<u>\$ 26,094</u>	<u>\$ 960,449</u>
LIABILITIES				
Due to employees for deferred compensation and accumulated net earnings	<u>\$ 816,707</u>	<u>\$ 169,836</u>	<u>\$ 26,094</u>	<u>\$ 960,449</u>

See Notes to Financial Statements.

GENERAL FIXED ASSETS ACCOUNT GROUP

To account for the fixed assets of the Parish.

LAFAYETTE PARISH GOVERNMENT  
LAFAYETTE, LOUISIANA

STATEMENT OF CHANGES IN GENERAL FIXED ASSETS  
Year Ended December 31, 1995

	<u>Balance</u> <u>01/01/95</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>12/31/95</u>
General fixed assets:				
Land	\$ 1,301,761	\$ -	\$ -	\$ 1,301,761
Buildings and improve- ments	33,511,132	4,698	4,000	33,511,830
Machinery and equipment	3,837,882	572,358	401,215	4,009,025
Other equipment	<u>1,781,925</u>	<u>72,421</u>	<u>59,626</u>	<u>1,794,720</u>
	<u>\$40,432,700</u>	<u>\$ 649,477</u>	<u>\$ 464,841</u>	<u>\$40,617,336</u>
Investment in general fixed assets	<u>\$40,432,700</u>	<u>\$ 649,477</u>	<u>\$ 464,841</u>	<u>\$40,617,336</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 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 employee's salary is normally paid.

LAFAYETTE PARISH GOVERNMENT  
LAFAYETTE, LOUISIANA

STATEMENT OF GENERAL LONG-TERM DEBT  
December 31, 1995  
With Comparative Totals for December 31, 1994

	Contingencies Sinking <u>Fund</u>
AMOUNT AVAILABLE AND TO BE PROVIDED FOR PAYMENT OF LONG-TERM DEBT	
Amount available in debt service funds	\$ 1,127,211
Amount to be provided for retirement of general long-term debt from:	
Ad valorem taxes	11,112,789
Excess annual revenues	<u>-</u>
Total available and to be provided	<u>\$12,240,000</u>
 GENERAL LONG-TERM DEBT PAYABLE	
Accrued compensated absences	\$ -
Bonds payable:	
Due within one year	1,615,000
Due after one year	<u>10,625,000</u>
Total general long-term debt	<u>\$12,240,000</u>

See Notes to Financial Statements.

LAFAYETTE PARISH GOVERNMENT  
LAFAYETTE, LOUISIANA

SCHEDULE OF CHANGES IN GENERAL LONG-TERM DEBT  
Year Ended December 31, 1995

	Balance 01/01/95	Long-Term Debt Issued	Long-Term Debt Retired	Debt Service Funds Operations	Balance 12/31/95
Amount available in debt service funds	\$ 2,002,018	-	-	\$ (874,807)	\$ 1,127,211
Amount to be provided for retirement of long-term debt from:					
Ad valorem taxes	12,078,524	-	(1,725,000)	759,265	11,112,789
Excess annual revenues	<u>1,109,932</u>	<u>753,225</u>	<u>(861,546)</u>	<u>115,542</u>	<u>1,117,153</u>
Total available and to be provided	<u>\$15,190,474</u>	<u>\$ 753,225</u>	<u>\$ (2,586,546)</u>	<u>\$ -0-</u>	<u>\$13,357,153</u>
General long-term debt payable	<u>\$15,190,474</u>	<u>\$ 753,225</u>	<u>\$ (2,586,546)</u>	<u>\$ -0-</u>	<u>\$13,357,153</u>



COMPONENT UNIT

Criminal Court Fund - To account for the operations of the court, including expenses of the district judges and district attorney.

LAFAYETTE PARISH GOVERNMENT  
LAFAYETTE, LOUISIANA  
COMPONENT UNIT  
CRIMINAL COURT FUND

BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS  
December 31, 1995  
With Comparative Totals for December 31, 1994

	Govern- mental <u>Fund Type</u>	Account Group General Fixed <u>Assets</u>	<u>Totals</u>	
ASSETS	<u>General</u>	<u>Assets</u>	<u>1995</u>	<u>1994</u>
Due from primary government	\$ 19,730	\$ -	\$ 19,730	\$ -
Due from other governmental agencies	116,254	-	116,254	137,246
Buildings and improvements	-	-	-	1,971
Machinery and equipment	-	141,301	141,301	143,553
Interest receivable	<u>12,086</u>	<u>-</u>	<u>12,086</u>	<u>6,506</u>
Total assets	<u>\$ 148,070</u>	<u>\$ 141,301</u>	<u>\$ 289,371</u>	<u>\$ 289,276</u>
LIABILITIES AND FUND BALANCE				
LIABILITIES				
Cash overdraft	\$ 65,814	\$ -	\$ 65,814	\$ 69,007
Accounts payable and contract retainage	11,037	-	11,037	20,663
Accrued liabilities	36,971	-	36,971	30,498
Due to primary government	-	-	-	23,584
Due to other governmental agencies	34,108	-	34,108	-
Deferred revenue	<u>140</u>	<u>-</u>	<u>140</u>	<u>-</u>
Total liabilities	\$ 148,070	\$ -0-	\$ 148,070	\$ 143,752
FUND BALANCE				
Investment in general fixed assets	<u>-</u>	<u>141,301</u>	<u>141,301</u>	<u>145,524</u>
Total liabilities and fund balance	<u>\$ 148,070</u>	<u>\$ 141,301</u>	<u>\$ 289,371</u>	<u>\$ 289,276</u>

See Notes to Financial Statements.

LAFAYETTE PARISH GOVERNMENT  
LAFAYETTE, LOUISIANA  
COMPONENT UNIT  
CRIMINAL COURT FUND

GENERAL FUND  
STATEMENTS OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE  
Years Ended December 31, 1995 and 1994

	<u>1995</u>	<u>1994</u>
Revenues:		
Intergovernmental	\$ 56,996	\$ 20,301
Charges for services	39,767	34,404
Fines and forfeits	566,799	694,187
Interest	5,621	6,458
Miscellaneous	<u>130,364</u>	<u>-</u>
Total revenues	\$ 799,547	\$ 755,350
Expenditures:		
Current -		
General government	<u>1,231,073</u>	<u>1,093,370</u>
Deficiency of revenues over expenditures	\$ (431,526)	\$ (338,020)
Other financing sources:		
Transfers from primary government	<u>431,526</u>	<u>338,020</u>
Excess (deficiency) of revenues and other sources over expenditures	\$ -0-	\$ -0-
Fund balance, beginning	<u>-</u>	<u>-</u>
Fund balance, ending	<u>\$ -0-</u>	<u>\$ -0-</u>

See Notes to Financial Statements.

LAFAYETTE PARISH GOVERNMENT  
LAFAYETTE, LOUISIANA  
COMPONENT UNIT  
CRIMINAL COURT FUND

GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended December 31, 1995  
With Comparative Actual Amounts for Year Ended December 31, 1994

	1995		Variance - Favorable (Unfavorable)	1994 Actual
	Budget	Actual		
Revenues:				
Intergovernmental:				
Federal grant	\$ 54,787	\$ 28,468	\$ (26,319)	\$ 11,153
Contributions from local government	31,175	28,528	(2,647)	9,148
Charges for services -				
Court costs	40,000	39,767	(233)	34,404
Fines and forfeits	568,000	566,799	(1,201)	694,187
Interest	-	5,621	5,621	6,458
Miscellaneous -				
Salary reimbursement	120,548	120,548	-	-
Other	9,816	9,816	-	-
Total revenues	<u>\$ 824,326</u>	<u>\$ 799,547</u>	<u>\$ (24,779)</u>	<u>\$ 755,350</u>
Expenditures:				
General government -				
Personnel costs	\$ 979,291	\$ 950,037	\$ 29,254	\$ 840,957
Professional fees	175,450	146,985	28,465	102,080
Jurors and witnesses	45,200	28,680	16,520	40,980
Telephone	48,969	22,650	26,319	21,896
Office	28,901	24,340	4,561	16,714
Other	21,419	10,486	10,933	4,287
Dues and subscriptions	36,108	17,724	18,384	30,274
Equipment purchases	1,500	1,271	229	5,065
Repairs and maintenance	36,500	28,900	7,600	31,117
Total expenditures	<u>\$1,373,338</u>	<u>\$1,231,073</u>	<u>\$ 142,265</u>	<u>\$1,093,370</u>
Deficiency of revenues over expenditures	\$ (549,012)	\$ (431,526)	\$ 117,486	\$ (338,020)
Other financing sources:				
Transfers from primary government	<u>549,012</u>	<u>431,526</u>	<u>(117,486)</u>	<u>338,020</u>
Excess (deficiency) of revenues and other sources over expenditures	\$ -0-	\$ -0-	\$ -0-	\$ -0-

(continued)

LAFAYETTE PARISH 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)  
Year Ended December 31, 1995  
With Comparative Actual Amounts for Year Ended December 31, 1994

	1995		Variance - Favorable (Unfavorable)	1994 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.

COMPLIANCE  
AND  
OTHER GRANT INFORMATION



In planning and performing our audit of the financial statements of Lafayette Parish Government as of and for the year ended December 31, 1995, 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.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a 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 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. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

However, we noted the following matter which does not involve the internal control structure, but which we feel should be brought to your attention. (Response was provided by Mr. James H. Dorton, Jr., Director of Finance, Parish of Lafayette.)

#### General Fixed Assets

##### Finding:

The general fixed assets listing of the Parish is not recorded in accordance with generally accepted accounting principles as some of the older items are recorded at insured values.

##### Recommendation:

The Parish should take whatever action is needed to adjust the records to amounts that comply with generally accepted accounting principles.

##### Response:

Approximately ten years ago, the Parish Government recorded fixed assets obtained many years before at the then insured values for lack of a better method. Those values have remained intact and viewed as "original costs" and have not been adjusted for changes in insurance values. Since that time, all assets are recorded in the year of acquisition and at actual costs.

Due to the upcoming consolidation of the Lafayette Parish Government with the City of Lafayette, the amount of misstatement in the values of the affected buildings will become insignificant when merged with the values of the buildings of the City of Lafayette, thereby eliminating the need for this finding. Therefore, we believe the cost of determining the actual original values far exceed the benefit to be derived.

This report is intended solely 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, this report is a matter of public record and its distribution is not limited.

*Broussard, Poche, Lewis & Bream*

Lafayette, Louisiana  
May 9, 1996



**BROUSSARD, POCHE, LEWIS & BREAUX**  
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INDEPENDENT AUDITORS' REPORT ON THE INTERNAL  
CONTROL STRUCTURE USED IN ADMINISTERING  
FEDERAL FINANCIAL ASSISTANCE PROGRAMS

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Society of Louisiana Certified  
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To the Lafayette Parish Council  
and the Honorable Walter Comeaux,  
Parish President  
Lafayette, Louisiana

We have audited the general purpose financial statements of Lafayette Parish Government and the combining, individual fund and account group financial statements as of and for the year ended December 31, 1995, and have issued our report thereon dated May 9, 1996. That report was adverse because of the omission of the financial statements of component units and because general fixed assets are not in conformity with generally accepted accounting principles. We have also audited Lafayette Parish Government's compliance with requirements applicable to major federal financial assistance programs and have issued our report thereon dated May 9, 1996.

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 Parish 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 December 31, 1995, we considered the Parish's internal control structure in order to determine our auditing procedures for the purpose of expressing our opinions on the Parish'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 internal control structure policies and procedures relevant to our audit of the financial statements in a separate report dated May 9, 1996.

The management of Lafayette Parish 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
- Davis-Bacon Act
- 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

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 December 31, 1995, Lafayette Parish Government expended 99.05 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 Parish'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 Parish's ability to administer federal financial assistance programs in accordance with applicable laws and regulations. (Responses were provided by Mr. James H. Dorton, Jr., Director of Finance, Parish of Lafayette.)

#### Required Reports

##### Finding:

At the beginning of each fiscal year, the Parish is required to prepare an estimate of its total required annual contributions for the upcoming year. This is done on HUD Forms 52673 and 52672. When testing HUD Form 52672, we discovered several mathematical errors which resulted in a net difference of \$585. Although this difference is immaterial to the total program, it indicates that the form was not adequately reviewed after it was prepared and before it was submitted to HUD. In addition, in order to estimate the monthly housing assistance payments, the rent assistance coordinator prepares a worksheet which is her support for the amounts reported on HUD Form 52672. She was unable to locate this worksheet and, therefore, we were unable to test the amounts reported.

##### Recommendation:

The Parish needs to implement procedures to review reports prior to their submission to the grantors. Also, supporting documentation should be maintained in an organized manner.

##### Response:

The upcoming merger of City and Parish Governments of Lafayette into one Consolidated Government merges the HUD Section - 8 program with the Community Development Department. The Rent Assistance Coordinator is to be placed under the supervision of personnel trained and familiar with HUD reporting forms. These personnel will approve such forms prior to release.

Family Contribution

Finding:

When performing the eligibility test for the HUD Section 8 Program, we discovered that for one of the participants tested, the Parish had computed the family contribution incorrectly. This error resulted in the family contributing \$5 more than they should have based on the program guidelines.

Recommendation:

Review procedures should be implemented to ensure that the calculations which determine the family and HUD contributions are accurate.

Response:

The Rent Assistance Coordinator has already adopted the procedure of attaching the adding machine tapes to the family contribution worksheet used for determining such contributions. The aforementioned supervisory personnel under Consolidated Government will approve such computations.

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 none of the reportable conditions 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, this report is a matter of public record and its distribution is not limited.

*Broussard, Poche, Lewis & Breaux*

Lafayette, Louisiana  
May 9, 1996

This report is intended for the information of management. However, this report is a matter of public record and its distribution is not limited.

*Broussard, Poche, Lewis & Breaux*

Lafayette, Louisiana  
May 9, 1996





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**SINGLE AUDIT REPORT ON COMPLIANCE  
WITH THE GENERAL REQUIREMENTS APPLICABLE TO  
FEDERAL FINANCIAL ASSISTANCE PROGRAMS**

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To the Lafayette Parish Council  
and the Honorable Walter Comeaux,  
Parish President  
Lafayette, Louisiana

We have audited the general purpose financial statements of Lafayette Parish Government and the combining, individual fund and account group financial statements as of and for the year ended December 31, 1995, and have issued our report thereon dated May 9, 1996. That report was adverse because of the omission of the financial statements of component units and because general fixed assets are not in conformity with generally accepted accounting principles.

We have applied procedures to test Lafayette Parish 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 December 31, 1995:

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 Parish Government's compliance with the requirements listed in the preceding paragraph. Accordingly, we do not express such an opinion.

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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 Parish 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, 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, Poché, Lewis & Breaux*

Lafayette, Louisiana  
May 9, 1996



## BROUSSARD, POCHE', LEWIS & BREAUX

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### AUDITORS' OPINION ON COMPLIANCE WITH SPECIFIC REQUIREMENTS APPLICABLE TO MAJOR FEDERAL FINANCIAL ASSISTANCE PROGRAMS

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To the Lafayette Parish Council  
and the Honorable Walter Comeaux,  
Parish President  
Lafayette, Louisiana

We have audited the general purpose financial statements of Lafayette Parish Government and the combining, individual fund and account group financial statements as of and for the year ended December 31, 1995, and have issued our report thereon dated May 9, 1996. That report was adverse because of the omission of the financial statements of component units and because general fixed assets are not in conformity with generally accepted accounting principles.

We have also audited Lafayette Parish Government's compliance with the requirements governing types of services allowed or unallowed; eligibility; reporting; claims for advances and reimbursements; and certain special requirements 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 December 31, 1995. The management of Lafayette Parish Government is responsible for the Parish'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 OMB 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 the Parish's compliance with those requirements. We believe that our audit provides a reasonable basis for our opinion.

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Scott J. Broussard, CPA\*  
L. Charles Abshire, CPA\*  
Kenneth R. Dugas, CPA\*  
P. John Blanchet III, CPA\*  
Stephen L. Lambousy, CPA\*  
Craig C. Babineaux, 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\*  
  
Karl G. Guidry, CPA\*

#### *Retired:*

Sidney L. Broussard, CPA 1980  
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

In our opinion, Lafayette Parish Government complied, in all material respects, with the requirements governing types of services allowed or unallowed; eligibility; reporting; claims for advances and reimbursements; and certain special requirements that are applicable to each of its major federal financial assistance programs for the year ended December 31, 1995. In addition, the results of our audit procedures did not disclose any immaterial instances of noncompliance with the requirements referred to above.

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 & Breaux*

Lafayette, Louisiana  
May 9, 1996





## BROUSSARD, POCHE, LEWIS & BREAUX

CERTIFIED PUBLIC ACCOUNTANTS

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P.O. Box 31329  
Lafayette, Louisiana  
70593-1329  
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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  
(318) 364-4554

Church Point, LA  
(318) 684-2855

Eunice, LA  
(318) 457-0071

To the Lafayette Parish Council  
and the Honorable Walter Comeaux,  
Parish President  
Lafayette, Louisiana

We have audited the general purpose financial statements of Lafayette Parish Government and the combining, individual fund and account group financial statements as of and for the year ended December 31, 1995, and have issued our report thereon dated May 9, 1996. That report was adverse because of the omission of the financial statements of component units and because general fixed assets are not in conformity with generally accepted accounting principles.

Larry G. Broussard, CPA\*  
Lawrence A. Cramer, CPA\*  
Eugene C. Gilder, CPA\*  
Donald W. Kelley, CPA\*  
Herbert Lemoine 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. Lambousy, CPA\*  
Craig C. Babineaux, 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\*

In connection with our audit of the general purpose, combining and individual fund financial statements of Lafayette Parish Government, and with our consideration of the Parish's 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 December 31, 1995. As required by OMB Circular A-128, we have performed auditing procedures to test compliance with the requirement governing types of services allowed or unallowed 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 the Parish's compliance with that requirement. Accordingly, we do not express such an opinion.

Karl G. Guinley, CPA\*

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirement listed in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that Lafayette Parish Government had not complied, in all material respects, with that requirement. Also, the results of our procedures did not disclose any immaterial instances of noncompliance with that requirement.

#### Retired:

Sidney L. Broussard, CPA 1980  
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

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Society of Louisiana Certified  
Public Accountants

This report is intended for the information of management, all applicable Federal agencies, and other governmental agencies from whom federal financial assistance was received. However, this report is a matter of public record and its distribution is not limited.

*Broussard, Poche, Lewis & Breaux*

Lafayette, Louisiana  
May 9, 1996

LAFAYETTE PARISH GOVERNMENT

SUPPLEMENTARY SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE  
Year Ended December 31, 1995

Federal Grantor/Pass-Through Grantor/Program Title	CFDA Number	Federal Assistance I.D. Number
<u>U.S. Department of Labor</u>		
Passed Through State Department of Labor:		
Job Training Partnership Act -		
Title IIA	17.250	94/95 41 IIA
Title IIA	17.250	94/95 41 INC
Title IIB	17.250	94/95 41 IIB
Title IIC	17.250	94/95 41 IIC
Title III	17.250	94/95 41 3
Passed Through State Department of Education:		
Cooperative Agreement - Title I	17.250	408 175 3041 2
	17.250	508 175 3041 2
Total Department of Labor		
<u>U.S. Department of Agriculture</u>		
Direct Program:		
Food Stamps	10.551	-
Passed Through State Department of Agriculture:		
Food Stamps	10.561	-
National School Lunch Program	10.555	-
Passed Through State Department of Community Development Administration:		
Rural Housing Preservation Grant	10.433	-
Total Department of Agriculture		



<u>Program or Award Amount</u>	<u>Receipts or Revenue Recognized</u>	<u>Disbursements/ Expenditures</u>
\$ 1,090,840	\$ 447,077	\$ 447,077
262,019	19,223	19,223
450,508	407,804	407,804
728,862	302,071	302,071
831,117	370,182	370,182
74,650	34,033	34,033
<u>48,064</u>	<u>15,052</u>	<u>15,052</u>
<u>\$ 3,486,060</u>	<u>\$ 1,595,442*</u>	<u>\$ 1,595,442</u>
\$ 15,243,000	\$ 15,243,000*	\$ 15,080,399
33,368	33,368	33,368
35,370	35,370	35,370
60,500	59,971	59,971
<u>\$ 15,372,238</u>	<u>\$ 15,371,709</u>	<u>\$ 15,209,108</u>

(continued)

LAFAYETTE PARISH GOVERNMENT

SUPPLEMENTARY SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE (CONTINUED)  
 Year Ended December 31, 1995

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Federal Assistance I.D. Number</u>
<u>U.S. Department of HUD</u>		
Direct Program:		
Section 8 Housing Assistance	14.156	FW 2093 E
Passed Through State Office of Administration:		
LCDBG - South Water District	14.219	101-4051
LCDBG - Longbridge Sewer Project	14.219	101-6083
LCDBG - Street Improvement	14.219	101-4081
Total LCDBG		
Total Department of HUD		
<u>U.S. Department of Justice</u>		
Louisiana Commission on Law Enforcement:		
Court Delay Reduction	16.579	B92-4-019/ 92-B4-B10-0389
Drug Court Initiative	16.858	95-DC-MX-0028
Total Department of Justice		
<u>U. S. Department of the Interior</u>		
Office of State Parks	15.916	22-00814.1
Total Federal Assistance		

\* Denotes major federal financial assistance program.

<u>Program or Award Amount</u>	<u>Receipts or Revenue Recognized</u>	<u>Disbursements/ Expenditures</u>
\$ 1,904,435	\$ 504,262*	\$ 504,262
\$ 600,000	\$ 1,333	\$ 1,333
566,049	196,868	196,868
<u>484,504</u>	<u>290,577</u>	<u>290,577</u>
\$ 1,650,553	\$ 488,778*	\$ 488,778
\$ 3,554,988	\$ 993,040	\$ 993,040
\$ 19,787	\$ 16,427	\$ 16,427
<u>35,000</u>	<u>12,041</u>	<u>12,041</u>
\$ 54,787	\$ 28,468	\$ 28,468
\$ 23,885	\$ 12,794	\$ 12,794
<u>\$ 22,491,958</u>	<u>\$ 18,001,453</u>	<u>\$ 17,838,852</u>

LAFAYETTE PARISH GOVERNMENT  
SECTION 8 HOUSING FUND

PROGRAM YEARS 1995 AND 1994  
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>1995</u>	<u>1994</u>
Total funds:		
Current year grant funds	\$1,079,300	\$ 890,797
Carried forward from prior years	<u>825,135</u>	<u>476,202</u>
Total funds	<u>\$1,904,435</u>	<u>\$1,366,999</u>
Funds drawn by grantee in current year	\$ 565,090	\$ 564,434
Funds requested not yet expended	<u>(60,828)</u>	<u>(22,570)</u>
Total program expenditures to date	<u>\$ 504,262</u>	<u>\$ 541,864</u>
Funds remaining to be expended	<u>\$1,400,173</u>	<u>\$ 825,135</u>
Funds remaining to be drawn	\$1,339,345	\$ 802,565
Funds requested not yet expended	<u>60,828</u>	<u>22,570</u>
Carry forward to subsequent years	<u>\$1,400,173</u>	<u>\$ 825,135</u>

LAFAYETTE PARISH GOVERNMENT

GENERAL GOVERNMENTAL EXPENDITURES BY FUNCTION (1)  
 Last Ten Years  
 (Dollars in Thousands)

<u>Fiscal Year</u>	<u>General Government</u>	<u>Public Safety</u>	<u>Public Works</u>	<u>Health &amp; Welfare</u>	<u>Culture &amp; Recreation</u>
1986	\$ 5,472	\$ 2,557	\$ 6,091	\$ 794	\$ 2,321
1987	4,812	2,677	4,511	716	2,398
1988	4,551	2,685	4,036	738	2,406
1989	4,480	3,084	4,478	750	2,595
1990	4,905	3,216	4,968	760	2,358
1991	5,079	3,430	5,492	799	2,766
1992	5,198	3,706	4,459	772	2,646
1993	5,328	3,359	3,947	792	2,543
1994	5,476	3,435	4,533	819	2,555
1995	5,793	3,617	6,141	779	2,563

Note:

(1) Includes all Governmental Fund Types and the Criminal Court Fund which is reported separately as a component unit starting in 1994.

Table 1

<u>Economic Opportunity</u>	<u>Capital Outlay</u>	<u>Debt Service</u>	<u>Other</u>	<u>Total</u>
\$ 1,490	\$ 14	\$ 2,000	\$ 435	\$ 21,174
1,782	1	1,999	527	19,423
2,572	-	1,976	525	19,489
3,621	-	1,977	656	21,641
3,948	-	1,988	1,196	23,339
3,154	2,591	1,997	1,036	26,344
3,175	4,402	2,623	548	27,529
2,222	1,927	2,507	647	23,272
2,227	447	2,216	637	22,345
1,657	1,024	2,673	620	24,867



LAFAYETTE PARISH GOVERNMENT

GENERAL GOVERNMENTAL REVENUES BY SOURCE (1)  
 Last Ten Years  
 (Dollars in Thousands)

<u>Fiscal Year</u>	<u>Taxes</u>	<u>Licenses</u>	<u>Inter-Governmental</u>	<u>Charges For Services</u>	<u>Fines</u>
1986	\$ 10,830	\$ 402	\$ 5,170	\$ 296	\$ 550
1987	11,112	320	4,542	496	584
1988	11,275	366	5,404	560	610
1989	10,153	353	6,616	550	553
1990	11,973	333	8,063	655	493
1991	11,843	329	7,177	735	435
1992	11,666	342	7,455	685	445
1993	12,141	318	5,810	788	869
1994	12,919	321	6,287	1,088	909
1995	13,656	306	6,141	907	764

Notes:

- (1) Includes all Governmental Fund Types and the Criminal Court Fund which is reported separately as a component unit starting in 1994.
- (2) For years 1986 and 1987 miscellaneous includes interest.

<u>Interest (2)</u>	<u>Miscell- aneous (2)</u>	<u>Total</u>
\$ -	\$ 1,807	\$ 19,055
-	1,806	18,860
1,253	684	20,152
1,512	738	20,475
1,492	715	23,724
1,465	808	22,792
846	628	22,067
514	759	21,199
608	1,073	23,205
930	672	23,376

LAFAYETTE PARISH GOVERNMENT

GENERAL GOVERNMENTAL TAX REVENUES BY SOURCE  
 Last Ten Years  
 (Dollars in Thousands)

<u>Fiscal Year</u>	<u>Property Tax (1)</u>	<u>Sales Tax</u>	<u>Beer Tax</u>	<u>Fire Insurance 2% Rebate</u>	<u>Franchise Tax</u>
1986	\$ 7,544	\$ 2,672	\$ 38	\$ 225	\$ -
1987	7,809	2,676	29	245	28
1988	7,935	2,744	33	176	37
1989	6,995	2,460	31	128	106
1990	8,302	3,296	36	219	120
1991	8,388	3,090	34	211	120
1992	8,625	2,642	29	227	143
1993	9,002	2,751	21	243	124
1994	9,259	3,270	35	263	92
1995	9,753	3,501	17	297	88

Note:

- (1) In 1990, the Parish began recording an allowance for uncollectible taxes. Prior to that time, taxes were recorded at actual billed amounts.

<u>Hotel/ Motel Tax</u>	<u>Total</u>
\$ 351	\$ 10,830
325	11,112
350	11,275
433	10,153
-	11,973
-	11,843
-	11,666
-	12,141
-	12,919
-	13,656

LAFAYETTE PARISH GOVERNMENT

PROPERTY TAX LEVIES AND COLLECTIONS  
 Last Ten Years  
 (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>
1986	\$ 7,341	\$ 6,989	95.21%	\$ 103	\$ 7,092
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

Note:

- (1) 1986 unpaid taxes is for current year and 1985 only. All subsequent years are cumulative.

<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>
96.61	\$ 386	5.26
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

LAFAYETTE PARISH GOVERNMENT

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

Fiscal Year	Real Property		Personal Property		Exemptions Real Property
	Assessed Value	Estimated Real Value (2)	Assessed Value	Estimated Real Value (2)	
1986	\$ 359,825	\$ 4,152,843	\$ 104,378	\$ 695,853	\$ 153,152
1987	358,370	4,128,547	108,487	723,247	151,829
1988	277,105	3,133,303	104,696	697,973	137,765
1989	279,779	3,162,310	111,314	742,093	138,939
1990	281,681	3,180,023	115,057	767,047	139,578
1991	285,941	3,222,770	121,455	809,700	142,697
1992	322,225	3,609,257	132,800	885,333	158,231
1993	329,009	3,684,903	140,131	934,207	163,335
1994	340,468	3,802,560	154,258	1,028,387	170,320
1995	354,575	3,971,240	165,882	1,105,880	177,947

Notes:

- (1) Does not include public service.
- (2) Estimated real value are those values used by tax assessor in computing assessed value.



<u>Assessed Value</u>	<u>Total Estimated Real Value (2)</u>	<u>Ratio of Total Assessed Value to Total Estimated Real Value</u>
\$ 311,051	\$ 4,848,696	6.42
315,028	4,851,794	6.49
244,036	3,831,276	6.37
252,154	3,904,403	6.46
257,160	3,947,070	6.52
264,699	4,032,470	6.56
296,794	4,494,590	6.60
305,805	4,619,110	6.62
324,406	4,830,947	6.72
342,510	5,077,120	6.75

LAFAYETTE PARISH GOVERNMENT

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

<u>Fiscal Year</u>	<u>Lafayette Parish Government</u>			<u>City of Lafayette</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 City Millage</u>
1986	20.52	4.00	24.52	5.01	6.32	11.33
1987	20.38	4.00	24.38	6.64	8.37	15.01
1988	21.59	4.46	26.05	6.64	8.89	15.53
1989	26.47	4.28	30.75	11.47	7.75	19.22
1990	26.47	4.28	30.75	11.47	7.75	19.22
1991	26.47	4.28	30.75	11.47	6.00	17.47
1992	25.35	4.00	29.35	11.47	5.72	17.19
1993	25.34	4.00	29.34	11.57	4.00	15.57
1994	25.54	3.80	29.34	11.07	4.50	15.57
1995	25.54	3.80	29.34	11.07	4.35	15.42

<u>Lafayette Parish School Board</u>				
<u>Operating</u>	<u>Debt</u>	<u>Total</u>		
<u>Millage</u>	<u>Service</u>	<u>School</u>	<u>Other</u>	<u>Total</u>
	<u>Millage</u>	<u>Board</u>		
		<u>Millage</u>		
25.77	3.20	28.97	18.52	83.34
26.50	3.20	29.70	24.45	93.54
33.15	4.00	37.15	29.67	108.40
33.15	4.00	37.15	30.67	117.79
33.15	4.00	37.15	30.67	117.79
33.15	4.00	37.15	30.67	116.04
31.15	3.25	34.40	30.32	111.26
31.15	2.93	34.08	40.19	119.18
33.56	2.89	36.45	40.29	121.65
33.56	2.60	36.16	40.02	120.94

## LAFAYETTE PARISH GOVERNMENT

 PRINCIPAL TAXPAYERS  
 December 31, 1995  
 (Dollars in Thousands)

<u>Taxpayer</u>	<u>Type of Business</u>	<u>1995 Assessed Value</u>	<u>Percentage of Total Assessed Valuation</u>
South Central Bell	Telephone service	\$ 27,712	4.84%
Premier Bank	Bank	7,459	1.30
First National Bank	Bank	6,210	1.09
Southwest Louisiana Electric Membership Coop	Utilities	5,965	1.04
Trans La/Atmos Energy	Utilities	4,695	0.82
Sperry Sun Drilling Svcs., Inc.	Oil/Gas	4,340	0.76
Walmart/Sam's Discount	Department store	4,041	0.71
Affiliated Foods/Fleming	Food wholesaler	4,025	0.70
Halliburton Company	Oil/Gas	3,886	0.68
J.C. Penny	Department store	<u>2,838</u>	<u>0.50</u>
		<u>\$ 71,171</u>	<u>12.44%</u>
Total assessed values by:			
Real estate		\$ 354,575	61.98%
Personal property		165,882	29.00
Public service		<u>51,575</u>	<u>9.02</u>
Total		<u>\$ 572,032</u>	<u>100.00%</u>

LAFAYETTE PARISH GOVERNMENT  
 COMPUTATION OF LEGAL DEBT MARGIN  
 December 31, 1995  
 (Dollars in Thousands)

Total assessed values before exemptions		\$ 572,032
Less public service		<u>(51,575)</u>
		<u>\$ 520,457</u>
Debt limit - 10 percent of total assessed values		\$ 52,046
Amount of debt applicable to debt limit:		
Total general obligation debt	\$ 12,240	
Less:		
Assets in debt service funds available for payment of principal		<u>(1,127)</u>
Total amount of debt applicable to debt limit		<u>11,113</u>
Legal debt margin		<u>\$ 40,933</u>

## LAFAYETTE PARISH GOVERNMENT

RATIO OF NET GENERAL BONDED DEBT  
TO ASSESSED VALUE AND NET BONDED DEBT PER CAPITA  
Last Ten Years  
(Dollars in Thousands)

<u>Fiscal Year</u>	<u>Population (1)</u>	<u>Assessed Value (2)</u>	<u>Gross Bonded Debt</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>
1986	173,189	\$311,051	\$ 15,130	\$ 2,345	\$ 12,785	4.11	7.38
1987	171,725	315,028	14,305	2,348	11,957	3.80	6.96
1988	167,637	244,036	13,435	2,326	11,109	4.55	6.63
1989	166,570	252,154	12,520	2,209	10,311	4.09	6.19
1990	164,762	257,160	11,550	2,039	9,511	3.70	5.77
1991	166,729	264,699	17,520	2,546	14,974	5.66	8.98
1992	170,185	296,794	16,440	2,277	14,163	4.77	8.32
1993	172,193	305,805	15,230	2,234	12,996	4.25	7.55
1994	176,391	324,406	13,965	1,886	12,079	3.72	6.85
1995	178,305	342,510	12,240	1,127	11,113	3.24	6.23

## Notes:

- (1) For year 1990 - U.S. Census; all other years - Louisiana Tech Survey.  
(2) Does not include public service.

## LAFAYETTE PARISH GOVERNMENT

RATIO OF ANNUAL DEBT SERVICE EXPENDITURES FOR  
 GENERAL BONDED DEBT TO TOTAL GENERAL GOVERNMENTAL EXPENDITURES  
 Last Ten Years  
 (Dollars in Thousands)

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service (1)</u>	<u>Total General Governmental Expenditures</u>	<u>Ratio of Debt Service to General Governmental Expenditures</u>
1986	\$ 785	\$ 795	\$ 1,580	\$ 21,174	7.46
1987	825	754	1,579	19,423	8.13
1988	870	711	1,581	19,489	8.11
1989	915	667	1,582	21,641	7.31
1990	970	620	1,590	23,339	6.81
1991	1,030	569	1,599	26,344	6.07
1992	1,080	1,143	2,223	27,529	8.08
1993	1,210	899	2,109	23,272	9.06
1994	1,265	833	2,098	22,345	9.39
1995	1,725	743	2,468	24,867	9.92

## Note:

(1) Includes general obligation bonds only.



## LAFAYETTE PARISH GOVERNMENT

COMPUTATION OF DIRECT AND OVERLAPPING BONDED DEBT  
 GENERAL OBLIGATION BONDS  
 December 31, 1995

<u>Jurisdiction</u>	<u>Net General Obligation Bonded Debt Outstanding</u>	<u>Percentage Applicable to Parish Government</u>	<u>Amount Applicable to Parish Government</u>
Direct:			
Lafayette Parish Government	\$ 12,240,000	100.00%	\$ 12,240,000
Overlapping:			
City of Lafayette	10,076,000	100.00	10,076,000
Consolidated School District	7,815,000	100.00	7,815,000
Bayou Vermilion District	<u>4,290,000</u>	100.00	<u>4,290,000</u>
	<u>\$ 34,421,000</u>		<u>\$34,421,000</u>

## LAFAYETTE PARISH OF GOVERNMENT

DEMOGRAPHIC STATISTICS  
Last Ten Years

Fiscal Year	Estimated Population (1)	Estimated Per Capita Income (2)	Median Age (3)	Public Schools (4)		Unemployment Rate (5)
				Enrollment	Average Daily Attendance	
1986	173,189	\$ 14,482	28.0	27,925	27,283	13.2
1987	171,725	15,518	28.3	27,725	27,392	12.2
1988	167,637	N/A	28.5	28,238	27,899	9.1
1989	166,570	16,161	28.8	28,492	27,780	6.2
1990	164,762	16,193	29.7	28,853	28,276	4.4
1991	166,729	N/A	29.9	29,744	29,149	5.2
1992	170,185	17,489	29.9	30,061	29,460	7.0
1993	172,193	17,725	N/A	30,456	29,238	5.4
1994	176,391	18,456	N/A	30,201	28,691	5.6
1995	178,305	18,153	N/A	30,580	29,204	5.1

## Notes:

- (1) For year 1990 - U.S. Census; all other years - Louisiana Tech Survey.
- (2) Current dollars.
- (3) Lafayette Economic Development Authority.
- (4) Lafayette Parish School Board.
- (5) State Department of Labor.

LAFAYETTE PARISH GOVERNMENT  
PROPERTY VALUE AND CONSTRUCTION  
Last Ten Years  
(Dollars in Thousands)

<u>Fiscal Year</u>	<u>Estimated Real Property Values (1)</u>	<u>Commercial Construction (2)</u>		<u>Residential Construction (2)</u>	
		<u>Number of Permits</u>	<u>Value</u>	<u>Number of Permits</u>	<u>Value</u>
1986	\$ 4,152,843	87	\$ 20,719	279	\$ 21,126
1987	4,128,547	49	12,240	105	7,859
1988	3,133,303	28	2,724	145	12,705
1989	3,162,310	39	7,392	171	16,617
1990	3,180,023	42	24,415	317	31,017
1991	3,222,770	71	19,505	405	43,352
1992	3,609,257	49	23,280	586	57,140
1993	3,684,903	56	28,263	686	66,835
1994	3,802,560	62	41,368	807	81,261
1995	3,971,240	86	46,395	691	65,037

## Notes:

- (1) Estimated real value are those values used by tax assessor in computing assessed value.
- (2) Source of data is Acadiana Metropolitan Code Authority.

LAFAYETTE PARISH GOVERNMENT  
MISCELLANEOUS STATISTICS  
December 31, 1995

Date of charter		1984
Form of government	President - Council	
Number of employees		291
Area in square miles		269.7
Lafayette Parish Government facilities and services:		
Miles of road		460
Bridges		147
Miles of drainage coulees		800
Recreation:		
Parks		10
Park acreage		180
Ballfields		55
Tennis courts		10
Library:		
Locations		8
Bookmobiles		1
Books in collection		334,463
Number of reference inquires		102,667
Fire Protection:		
Volunteer Fire Departments		7
City of Lafayette Fire Department:		
Number of stations		11
Number of personnel and officers		194

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**LAFAYETTE PARISH GOVERNMENT  
FINANCIAL REPORT  
DECEMBER 31, 1995**

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

Release Date 8-21-96

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