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**LAFAYETTE CITY-PARISH
CONSOLIDATED GOVERNMENT
FINANCIAL REPORT
OCTOBER 31, 1998**

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Release Date MAY 29 1999

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

ANNUAL FINANCIAL REPORT
YEAR ENDED OCTOBER 31, 1998

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INDEPENDENT AUDITORS' REPORT

To the Lafayette City-Parish
Council of Lafayette, Louisiana

We have audited the general purpose financial statements and the combining and individual fund and account group financial statements of Lafayette City-Parish Consolidated Government, as of and for the year ended October 31, 1998, as listed in the table of contents. These financial statements are the responsibility of the Government's management. Our responsibility is to express an opinion on these financial statements based on our audit. We did not audit the financial statements of Lafayette Public Power Authority, an enterprise fund, and Marshal - City Court of Lafayette and Lafayette Public Trust Financing Authority, component units, which statements reflect total assets of \$169,461,132 as of October 31, 1998, and total operating revenues of \$44,095,395 for the year then ended and represent 25.71% and 22.88%, respectively, of the assets and operating revenues of the combined enterprise fund type totals, and 49.59% and 15.61%, respectively, of the assets and operating revenues of the component units column. Those financial statements were audited by other auditors whose reports have been furnished to us, and our opinion on the general purpose financial statements, insofar as it relates to the amounts included for Lafayette Public Power Authority in the enterprise fund type, and to the amounts included for Marshal - City Court of Lafayette and Lafayette Public Trust Financing Authority in the component units column, is based solely on the report of the other auditors.

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

The general purpose financial statements do not include financial data of various governmental agencies (component units), which should be included in order to conform with generally accepted accounting principles. The effects of the omission of these governmental agencies on assets, liabilities and fund equity at October 31, 1998 and the excess of revenues over expenditures for the year then ended on the general purpose financial statements cannot be determined.

Governmental Accounting Standards Board Technical Bulletin 98-1, *Disclosures about Year 2000 Issues*, requires disclosure of certain matters regarding the year 2000 issue. Lafayette Consolidated Government has included such disclosures in Note 32. Because of the unprecedented nature of the year 2000 issue, its effects and the success of related remediation efforts will not be fully determinable until the year 2000 and thereafter. Accordingly, insufficient audit evidence exists to support Lafayette Consolidated Government's disclosures with respect to the year 2000 issue made in Note 32. Further, we do not provide assurance that Lafayette Consolidated Government is or will be 2000 ready, that Lafayette Consolidated Government's year 2000 remediation efforts will be successful in whole or in part, or that parties with which Lafayette Consolidated Government does business will be 2000 ready.

In our opinion, based on our audit and the reports of other auditors, because the omission of the financial statements of component units results in an incomplete presentation as explained in the third paragraph, the general purpose financial statements referred to above do not present fairly, in conformity with generally accepted accounting principles, the financial position of Lafayette City-Parish Consolidated Government at October 31, 1998, and the results of its operations and the cash flows of its proprietary fund types for the year then ended. However, in our opinion, except for the effects of such adjustments, if any, as might have been determined to be necessary had we been able to examine evidence regarding year 2000 disclosures, the combining, individual fund, and account group financial statements referred to above (other than Lafayette Public Power Authority and Marshal-City Court of Lafayette whose financial statements were audited by other auditors whose reports expressed similar qualified opinions related to the year 2000 issue and Lafayette Public Trust Financing Authority whose financial statements were audited by other auditors whose report expressed an unqualified opinion) present fairly, in all material respects, the financial position of each of the individual funds and account groups of Lafayette City-Parish Consolidated Government at October 31, 1998, and the results of operations of such funds and the cash flows of the individual proprietary funds for the year then ended, in conformity with generally accepted accounting principles.

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

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

In accordance with Government Auditing Standards, we have also issued our report dated April 13, 1999, on our consideration of Lafayette City-Parish Consolidated Government's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Broussard, Poche, Lewis & Breaux, LLP

Lafayette, Louisiana
April 13, 1999

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GENERAL PURPOSE FINANCIAL STATEMENTS
(COMBINED STATEMENTS - OVERVIEW)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
October 31, 1998

ASSETS	Governmental Fund Types				Proprietary Fund Types	
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service
Cash	\$ 1,304,627	\$ 823,711	\$ 3,483,544	\$ 5,764,191	\$ 10,665,825	\$ 129,272
Due from consolidated cash account	-	-	-	-	-	-
Investments	23,844,125	8,717,833	25,136,785	83,655,130	2,057,308	2,677,271
Receivables (net):						
Accounts	1,131,690	127,381	-	31,371	19,246,364	893,255
Special assessments	-	-	124,613	-	116,531	-
Taxes	-	-	300	-	-	-
Due from other funds	1,775,951	3,432,252	267,008	3,574,049	366,075	66,478
Due from primary government	-	-	-	-	-	-
Due from component units	16,966	2,482	-	-	-	-
Accrued interest receivable	373,448	144,099	372,137	1,310,212	2,266	41,932
Other receivables	692,081	5,931,218	-	35,680	-	623,801
Inventories	1,790	30,509	-	-	8,578,286	263,050
Prepaid items	-	-	-	-	58,785	17,684
Deposits	-	-	-	-	-	-
Restricted assets:						
Cash	-	-	-	-	19,555,338	-
Due from consolidated cash account	-	-	-	-	-	-
Investments	-	-	-	-	109,358,513	-
Receivables	-	-	-	-	1,388,907	-
Land	-	-	-	-	3,147,688	-
Buildings and site improvements	-	-	-	-	3,047,739	1,212,005
Equipment	-	-	-	-	1,355,038	1,099,027
Utility plant and equipment	-	-	-	-	526,219,073	-
Accumulated depreciation	-	-	-	-	(215,974,645)	(1,336,664)
Utility plant acquisition adjustments (net)	-	-	-	-	33,918,496	-
Construction in progress	-	-	-	-	19,256,941	-
Deferred debits	-	-	-	-	20,385,750	-
Amount available in debt service funds	-	-	-	-	-	-
Amount to be provided for retirement of general long-term debt	-	-	-	-	-	-
Total assets	\$ 29,140,678	\$ 19,209,485	\$ 29,384,387	\$ 94,370,633	\$562,750,278	\$ 5,687,111

Fiduciary Fund Types Trust and Agency	Account Groups		Totals (Memorandum Only)	Component Units	Totals (Memorandum Only)	
	General Fixed Assets	General Long-Term Debt	Primary Government		Reporting Entity	
					October 31, 1998	October 31, 1997
\$ 549,971	\$ -	\$ -	\$ 22,721,141	\$ 5,137,448	\$ 27,858,589	\$ 23,682,334
-	-	-	-	372,903	372,903	458,203
4,954,843	-	-	151,043,295	16,655,169	167,698,464	137,357,521
-	-	-	21,430,061	269,047	21,699,108	21,341,443
-	-	-	241,144	-	241,144	229,590
-	-	-	300	234,504	234,804	136,714
-	-	-	9,481,813	-	9,481,813	8,135,743
-	-	-	-	304,446	304,446	161,430
-	-	-	19,448	-	19,448	127,460
77,602	-	-	2,321,696	219,749	2,541,445	1,712,652
-	-	-	7,282,780	805,837	8,088,617	7,401,179
-	-	-	8,873,635	-	8,873,635	11,574,548
-	-	-	76,469	-	76,469	20,687
-	-	-	-	7,692	7,692	7,692
-	-	-	19,555,338	1,240,383	20,795,721	20,690,610
-	-	-	-	3,474,483	3,474,483	2,950,157
-	-	-	109,358,513	14,354,017	123,712,530	117,270,752
-	-	-	1,388,907	4,903,458	6,292,365	6,973,510
-	11,722,575	-	14,870,263	163,911	15,034,174	13,817,763
-	87,029,560	-	91,289,304	-	91,289,304	82,022,471
-	39,680,907	-	42,134,972	739,808	42,874,780	37,878,459
-	-	-	526,219,073	-	526,219,073	478,518,891
-	-	-	(217,311,309)	-	(217,311,309)	(203,574,355)
-	-	-	33,918,496	-	33,918,496	35,800,600
-	-	-	19,256,941	-	19,256,941	41,524,827
-	-	-	20,385,750	708,273	21,094,023	23,410,264
-	-	27,713,584	27,713,584	-	27,713,584	22,877,561
-	-	182,491,525	182,491,525	383,357	182,874,882	155,155,340
<u>\$ 5,582,416</u>	<u>\$138,433,042</u>	<u>\$210,205,109</u>	<u>\$1,094,763,139</u>	<u>\$ 49,974,485</u>	<u>\$1,144,737,624</u>	<u>\$1,047,664,046</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS (CONTINUED)
October 31, 1998

LIABILITIES	Governmental Fund Types				Proprietary Fund Types	
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service
Cash overdraft	\$ -	\$ 2,544,639	\$ -	\$ -	\$ 1,415,382	\$ 30,993
Accounts payable	793,547	843,680	35,039	1,667,082	6,591,071	491,143
Due to other funds	2,136,470	6,002,098	615,706	359,429	357,904	6,583
Due to component units	304,446	-	-	-	-	-
Due to primary government	-	-	-	-	-	-
Accrued liabilities	990,510	340,991	-	-	-	-
Retainage payable	-	-	-	848,849	1,395,406	126,045
Unpaid claims liability	-	-	-	-	-	7,338,529
Other liabilities and deferred revenue	93,685	496,036	90,971	188,629	2,330,239	65,708
Payable from restricted assets -						
Revenue bonds payable	-	-	-	-	13,540,000	-
Accrued interest on bonds payable	-	-	-	-	4,620,381	-
Customers' deposits	-	-	-	-	4,325,860	-
Accrued compensated absences	-	-	-	-	640,818	77,967
Notes payable	-	-	-	-	-	-
Leases payable	-	-	-	-	-	-
Revolving loan fund advances	-	-	-	-	13,532,747	-
Bonds payable -						
General obligation	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-
Revenue	-	-	-	-	153,664,070	-
Total liabilities	\$ 4,318,658	\$ 10,227,444	\$ 741,716	\$ 3,063,989	\$202,413,878	\$ 8,136,968
FUND EQUITY						
Contributed capital	\$ -	\$ -	\$ -	\$ -	\$ 41,613,266	\$ 937,450
Investment in general fixed assets	-	-	-	-	-	-
Retained earnings (accumulated deficit) -						
Reserved	-	-	-	-	91,258,883	-
Unreserved:						
Designated	-	-	-	-	1,394,425	-
Undesignated	-	-	-	-	226,069,826	(3,387,307)
Fund balance -						
Reserved	95,055	2,773,283	-	9,255,473	-	-
Unreserved:						
Designated	14,173,421	6,860,855	27,713,584	83,296,797	-	-
Undesignated	10,553,544	(652,097)	929,087	(1,245,626)	-	-
Total fund equity	\$ 24,822,020	\$ 8,982,041	\$ 28,642,671	\$ 91,306,644	\$360,336,400	\$ (2,449,857)
Total liabilities and fund equity	\$ 29,140,678	\$ 19,209,485	\$ 29,384,387	\$ 94,370,633	\$562,750,278	\$ 5,687,111

See Notes to Financial Statements.

Fiduciary Fund Types Trust and Agency	Account Groups		Totals (Memorandum Only)	Component Units	Totals (Memorandum Only)	
	General Fixed Assets	General Long-Term Debt	Primary Government		Reporting Entity	
					October 31, 1998	October 31, 1997
\$ -	\$ -	\$ -	\$ 3,991,014	\$ 287,686	\$ 4,278,700	\$ 4,057,270
-	-	-	10,421,562	612,067	11,033,629	11,086,586
3,623	-	-	9,481,813	-	9,481,813	8,135,743
4,259,359	-	-	4,563,805	-	4,563,805	3,934,855
-	-	-	-	17,012	17,012	124,993
205,324	-	-	1,536,825	820,825	2,357,650	2,088,156
-	-	-	2,370,300	-	2,370,300	2,337,382
-	-	-	7,338,529	-	7,338,529	7,228,561
-	-	-	3,265,268	1,803,295	5,068,563	5,387,168
-	-	-	13,540,000	11,293,095	24,833,095	27,516,664
-	-	-	4,620,381	68,732	4,689,113	5,027,231
-	-	-	4,325,860	-	4,325,860	4,309,571
-	-	3,096,887	3,815,672	-	3,815,672	3,700,329
-	-	-	-	266,354	266,354	312,558
-	-	-	-	44,603	44,603	62,312
-	-	-	13,532,747	-	13,532,747	4,286,291
-	-	206,882,000	206,882,000	-	206,882,000	173,808,000
-	-	226,222	226,222	-	226,222	343,628
-	-	-	153,664,070	-	153,664,070	165,828,787
<u>\$ 4,468,306</u>	<u>\$ -0-</u>	<u>\$210,205,109</u>	<u>\$ 443,576,068</u>	<u>\$ 15,213,669</u>	<u>\$ 458,789,737</u>	<u>\$ 429,576,085</u>
\$ -	\$ -	\$ -	\$ 42,550,716	\$ -	\$ 42,550,716	\$ 42,016,422
-	138,433,042	-	138,433,042	903,719	139,336,761	124,316,432
-	-	-	91,258,883	8,404,884	99,663,767	90,761,905
-	-	-	1,394,425	-	1,394,425	771,447
-	-	-	222,682,519	-	222,682,519	208,909,994
832,158	-	-	12,955,969	18,279,997	31,235,966	23,800,463
-	-	-	132,044,657	-	132,044,657	104,764,701
<u>281,952</u>	<u>-</u>	<u>-</u>	<u>9,866,860</u>	<u>7,172,216</u>	<u>17,039,076</u>	<u>22,746,597</u>
<u>\$ 1,114,110</u>	<u>\$138,433,042</u>	<u>\$ -0-</u>	<u>\$ 651,187,071</u>	<u>\$ 34,760,816</u>	<u>\$ 685,947,887</u>	<u>\$ 618,087,961</u>
<u>\$ 5,582,416</u>	<u>\$138,433,042</u>	<u>\$210,205,109</u>	<u>\$1,094,763,139</u>	<u>\$ 49,974,485</u>	<u>\$1,144,737,624</u>	<u>\$1,047,664,046</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
Year Ended October 31, 1998

	Governmental Fund Types		
	General	Special Revenue	Debt Service
Revenues:			
Taxes	\$11,508,755	\$ 57,626,269	\$ 4,063,204
Utilities System payments in lieu of taxes	9,991,808	-	-
Licenses and permits	3,945,638	1,155,120	-
Intergovernmental	3,029,479	8,923,030	-
Charges for services	5,939,017	4,148,677	-
Fines and forfeits	1,056,300	306,685	-
Investment income	1,571,874	773,931	1,558,000
Miscellaneous	<u>1,147,649</u>	<u>645,371</u>	<u>60,505</u>
Total revenues	<u>\$38,190,520</u>	<u>\$ 73,579,083</u>	<u>\$ 5,681,709</u>
Expenditures:			
Current -			
General government	\$13,924,997	\$ 3,957,755	\$ 82,968
Public safety	19,876,419	3,935,071	-
Public transportation	-	2,379,728	-
Streets and drainage	8,427,221	1,622,099	-
Urban redevelopment and housing	-	2,159,597	-
Economic development and assistance	46,368	283,320	-
Culture and recreation	933,510	9,434,958	-
Welfare	18,805	367,762	-
Economic opportunity	-	1,546,890	-
Conservation of natural resources	51,550	-	-
Capital projects	78,928	1,323,609	-
Debt service -			
Principal retirement	-	-	10,043,405
Interest and fiscal charges	-	-	9,435,461
Transfer to paying agent	-	-	<u>138,461</u>
Total expenditures	<u>\$43,357,798</u>	<u>\$ 27,010,789</u>	<u>\$ 19,700,295</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (5,167,278)</u>	<u>\$ 46,568,294</u>	<u>\$ (14,018,586)</u>
Other financing sources (uses):			
Sale of general fixed assets	\$ -	\$ -	\$ -
Proceeds from sale of bonds/issuance of debt	-	3,000,000	6,920,000
Transfer to paying agent	-	-	(6,920,000)
Operating transfers in	19,009,544	7,111,185	20,164,179
Operating transfers out	(9,812,685)	(53,106,930)	(978,781)
Transfers from component units	-	4,531	-
Transfers to primary government	-	-	-
Transfers to component units	(1,527,724)	(38,193)	-
Transfers from primary government	-	-	-
Total other financing sources (uses)	<u>\$ 7,669,135</u>	<u>\$ (43,029,407)</u>	<u>\$ 19,185,398</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ 2,501,857	\$ 3,538,887	\$ 5,166,812
Fund balances, beginning, as restated	22,258,070	5,505,247	23,475,859
Residual equity transfers in	62,093	-	-
Residual equity transfers out	-	<u>(62,093)</u>	-
Fund balances, ending	<u>\$24,822,020</u>	<u>\$ 8,982,041</u>	<u>\$ 28,642,671</u>

See Notes to Financial Statements.

Capital Projects	Fiduciary Fund Type Expendable Trust	Totals (Memorandum Only)		Totals (Memorandum Only) Reporting Entity	
		Primary Government	Component Units	October 31, 1998	October 31, 1997
\$ -	\$ -	\$ 73,198,228	\$ 260,326	\$ 73,458,554	\$ 67,190,125
-	-	9,991,808	-	9,991,808	10,098,678
-	-	5,100,758	-	5,100,758	4,795,096
1,272,665	-	13,225,174	1,450,904	14,676,078	13,501,740
-	-	10,087,694	4,356,288	14,443,982	14,609,289
-	-	1,362,985	773,986	2,136,971	2,024,834
4,930,331	18,082	8,852,218	526,129	9,378,347	7,669,033
28,394	-	1,881,919	292,647	2,174,566	2,518,895
<u>\$ 6,231,390</u>	<u>\$ 18,082</u>	<u>\$123,700,784</u>	<u>\$ 7,660,280</u>	<u>\$131,361,064</u>	<u>\$122,407,690</u>
\$ 3,110,200	\$ 13,276	\$ 21,089,196	\$ 3,223,166	\$ 24,312,362	\$ 23,570,479
11,183,411	-	34,994,901	-	34,994,901	25,416,834
40,296	-	2,420,024	-	2,420,024	2,415,816
3,095,697	-	13,145,017	-	13,145,017	11,963,669
47,459	-	2,207,056	-	2,207,056	2,255,172
-	-	329,688	423,573	753,261	910,986
4,292,397	-	14,660,865	4,256,783	18,917,648	19,410,191
-	-	386,567	-	386,567	795,944
-	-	1,546,890	-	1,546,890	1,663,438
-	-	51,550	-	51,550	60,242
25,796,972	-	27,199,509	17,495	27,217,004	7,980,779
-	-	10,043,405	718,000	10,761,405	9,557,525
-	-	9,435,461	71,138	9,506,599	9,079,376
-	-	138,461	-	138,461	-
<u>\$ 47,566,432</u>	<u>\$ 13,276</u>	<u>\$137,648,590</u>	<u>\$ 8,710,155</u>	<u>\$146,358,745</u>	<u>\$115,080,451</u>
<u>\$ (41,335,042)</u>	<u>\$ 4,806</u>	<u>\$ (13,947,806)</u>	<u>\$ (1,049,875)</u>	<u>\$ (14,997,681)</u>	<u>\$ 7,327,239</u>
\$ 120,618	\$ -	\$ 120,618	\$ -	\$ 120,618	\$ 142,385
40,000,000	-	49,920,000	-	49,920,000	26,414,169
-	-	(6,920,000)	-	(6,920,000)	-
23,051,795	30,848	69,367,551	-	69,367,551	58,052,605
(6,101,445)	-	(69,999,841)	-	(69,999,841)	(58,411,435)
180,000	-	184,531	-	184,531	62
-	-	-	(184,531)	(184,531)	(62)
(300,918)	-	(1,866,835)	-	(1,866,835)	(1,877,128)
-	-	-	1,668,080	1,668,080	1,436,156
<u>\$ 56,950,050</u>	<u>\$ 30,848</u>	<u>\$ 40,806,024</u>	<u>\$ 1,483,549</u>	<u>\$ 42,289,573</u>	<u>\$ 25,756,752</u>
\$ 15,615,008	\$ 35,654	\$ 26,858,218	\$ 433,674	\$ 27,291,892	\$ 33,083,991
75,691,636	265,830	127,196,642	8,997,235	136,193,877	103,109,886
-	-	62,093	-	62,093	125,009
-	-	(62,093)	-	(62,093)	(125,009)
<u>\$ 91,306,644</u>	<u>\$ 301,484</u>	<u>\$154,054,860</u>	<u>\$ 9,430,909</u>	<u>\$163,485,769</u>	<u>\$136,193,877</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET (GAAP BASIS) AND ACTUAL
GENERAL, SPECIAL REVENUE AND DEBT SERVICE FUND TYPES
Year Ended October 31, 1998

	General Fund		Variance - Favorable (Unfavorable)
	Budget	Actual	
Revenues:			
Taxes	\$ 10,069,674	\$ 11,508,755	\$ 1,439,081
Utilities System payments in lieu of taxes	10,100,000	9,991,808	(108,192)
Licenses and permits	3,758,500	3,945,638	187,138
Intergovernmental	3,078,043	3,029,479	(48,564)
Charges for services	6,009,154	5,939,017	(70,137)
Fines and forfeits	942,900	1,056,300	113,400
Investment income	1,413,600	1,571,874	158,274
Miscellaneous	<u>1,029,629</u>	<u>1,147,649</u>	<u>118,020</u>
Total revenues	<u>\$ 36,401,500</u>	<u>\$ 38,190,520</u>	<u>\$ 1,789,020</u>
Expenditures:			
Current -			
General government	\$ 17,345,096	\$ 13,924,997	\$ 3,420,099
Public safety	20,876,656	19,876,419	1,000,237
Public transportation	-	-	-
Streets and drainage	8,565,502	8,427,221	138,281
Urban redevelopment and housing	-	-	-
Economic development and assistance	47,343	46,368	975
Culture and recreation	1,030,884	933,510	97,374
Health and welfare	18,804	18,805	(1)
Economic opportunity	-	-	-
Conservation of natural resources	58,165	51,550	6,615
Capital projects	674,000	78,928	595,072
Debt service -			
Principal retirement	-	-	-
Interest and fiscal charges	-	-	-
Total expenditures	<u>\$ 48,616,450</u>	<u>\$ 43,357,798</u>	<u>\$ 5,258,652</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (12,214,950)</u>	<u>\$ (5,167,278)</u>	<u>\$ 7,047,672</u>
Other financing sources (uses):			
Proceeds from the sale of bonds	\$ -	\$ -	\$ -
Proceeds from the sale of fixed assets	-	-	-
Transfers to paying agent	-	-	-
Operating transfers in	18,568,139	19,009,544	441,405
Operating transfers out	(12,635,203)	(9,812,685)	2,822,518
Transfers from component units	-	-	-
Transfers to component units	<u>(1,436,082)</u>	<u>(1,527,724)</u>	<u>(91,642)</u>
Total other financing sources (uses)	<u>\$ 4,496,854</u>	<u>\$ 7,669,135</u>	<u>\$ 3,172,281</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>\$ (7,718,096)</u>	<u>\$ 2,501,857</u>	<u>\$ 10,219,953</u>
Fund balances, beginning, as restated	7,699,499	22,258,070	14,558,571
Residual equity transfers in	18,597	62,093	43,496
Residual equity transfers out	-	-	-
Fund balances, ending	<u>\$ -0-</u>	<u>\$ 24,822,020</u>	<u>\$ 24,822,020</u>

See Notes to Financial Statements.

<u>Special Revenue Funds (See Note 26)</u>			<u>Debt Service Funds (See Note 27)</u>		
<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
\$ 57,642,650	\$ 57,626,269	\$ (16,381)	\$ 3,852,207	\$ 4,063,204	\$ 210,997
929,900	1,155,120	225,220	-	-	-
15,842,796	8,773,030	(7,069,766)	-	-	-
4,366,200	4,148,677	(217,523)	-	-	-
314,500	306,685	(7,815)	-	-	-
565,869	756,541	190,672	1,390,000	1,508,567	118,567
<u>1,106,999</u>	<u>683,564</u>	<u>(423,435)</u>	-	-	-
<u>\$ 80,768,914</u>	<u>\$ 73,449,886</u>	<u>\$ (7,319,028)</u>	<u>\$ 5,242,207</u>	<u>\$ 5,571,771</u>	<u>\$ 329,564</u>
\$ 5,984,339	\$ 3,952,234	\$ 2,032,105	\$ 82,857	\$ 82,968	\$ (111)
4,376,183	3,935,071	441,112	-	-	-
2,391,147	2,379,728	11,419	-	-	-
1,854,365	1,622,099	232,266	-	-	-
4,849,847	2,159,597	2,690,250	-	-	-
459,553	283,320	176,233	-	-	-
10,354,430	9,434,958	919,472	-	-	-
511,782	367,762	144,020	-	-	-
3,404,057	1,546,890	1,857,167	-	-	-
-	-	-	-	-	-
7,293,286	1,323,609	5,969,677	-	-	-
-	-	-	9,926,000	9,926,000	-
<u>38,442</u>	<u>-</u>	<u>38,442</u>	<u>9,419,118</u>	<u>9,516,656</u>	<u>(97,538)</u>
<u>\$ 41,517,431</u>	<u>\$ 27,005,268</u>	<u>\$ 14,512,163</u>	<u>\$ 19,427,975</u>	<u>\$ 19,525,624</u>	<u>\$ (97,649)</u>
<u>\$ 39,251,483</u>	<u>\$ 46,444,618</u>	<u>\$ 7,193,135</u>	<u>\$(14,185,768)</u>	<u>\$(13,953,853)</u>	<u>\$ 231,915</u>
\$ 3,000,000	\$ 3,000,000	\$ -	\$ -	\$ -	\$ -
1,000	-	(1,000)	-	6,920,000	6,920,000
-	-	-	-	(6,920,000)	(6,920,000)
9,801,339	7,078,728	(2,722,611)	16,571,076	20,131,119	3,560,043
(53,504,804)	(53,106,930)	397,874	(990,000)	(978,781)	11,219
4,531	4,531	-	-	-	-
<u>(38,193)</u>	<u>(38,193)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ (40,736,127)</u>	<u>\$ (43,061,864)</u>	<u>\$ (2,325,737)</u>	<u>\$ 15,581,076</u>	<u>\$ 19,152,338</u>	<u>\$ 3,571,262</u>
\$ (1,484,644)	\$ 3,382,754	\$ 4,867,398	\$ 1,395,308	\$ 5,198,485	\$ 3,803,177
1,540,856	5,367,496	3,826,640	132,008	22,579,350	22,447,342
-	-	-	-	-	-
<u>(18,597)</u>	<u>(62,093)</u>	<u>(43,496)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 37,615</u>	<u>\$ 8,688,157</u>	<u>\$ 8,650,542</u>	<u>\$ 1,527,316</u>	<u>\$ 27,777,835</u>	<u>\$ 26,250,519</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS -
ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS
Year Ended October 31, 1998

	Proprietary Fund		
	Enterprise		
	Utilities System	Lafayette Public Power Authority	Environ- mental Services
Operating revenues:			
Charges for services	\$135,949,329	\$ 41,866,262	\$ 4,966,862
Contributions	-	-	-
Interest and miscellaneous	-	-	31,016
Total operating revenues	<u>\$135,949,329</u>	<u>\$ 41,866,262</u>	<u>\$ 4,997,878</u>
Operating expenses:			
Production, collection and cost of services	\$ 76,334,092	\$ 26,400,941	\$ 5,157,163
Distribution and treatment	11,155,040	148,278	-
Administrative and general	9,199,388	2,035,605	258,366
Interest on bonds	-	-	-
Depreciation and amortization	10,356,155	4,480,971	135,694
Benefit payments and refunds	-	-	-
Transfer to City in lieu of taxes	9,991,808	-	-
Other	-	-	-
Total operating expenses	<u>\$117,036,483</u>	<u>\$ 33,065,795</u>	<u>\$ 5,551,223</u>
Operating income (loss)	<u>\$ 18,912,846</u>	<u>\$ 8,800,467</u>	<u>\$ (553,345)</u>
Nonoperating revenues (expenses):			
Investment income	\$ 5,744,578	\$ 2,208,284	\$ -
Costs recovered (to be recovered) through billings to the City (net)	-	(1,961,398)	-
Interest expense	(1,982,501)	(7,168,913)	-
Other (net)	(374,960)	(1,614,751)	(815)
Total nonoperating revenues (expenses)	<u>\$ 3,387,117</u>	<u>\$ (8,536,778)</u>	<u>\$ (815)</u>
Income (loss) before operating transfers	<u>\$ 22,299,963</u>	<u>\$ 263,689</u>	<u>\$ (554,160)</u>
Other financing sources (uses):			
Operating transfers in	-	-	279,761
Operating transfers out	(11,343)	-	-
Transfer from primary government	-	-	-
Net income (loss)	<u>\$ 22,288,620</u>	<u>\$ 263,689</u>	<u>\$ (274,399)</u>
Add depreciation and loss on assets that reduce contributed capital	-	-	109,559
Increase (decrease) in retained earnings	<u>\$ 22,288,620</u>	<u>\$ 263,689</u>	<u>\$ (164,840)</u>
Retained earnings (accumulated deficit), beginning, as restated	<u>289,062,545</u>	<u>7,545,428</u>	<u>(274,857)</u>
Retained earnings (accumulated deficit), ending	<u>\$311,351,165</u>	<u>\$ 7,809,117</u>	<u>\$ (439,697)</u>

See Notes to Financial Statements.

<u>Types</u>		<u>Totals</u>			<u>Totals</u>	
<u>Animal Control Shelter</u>	<u>Total Enterprise Fund Types</u>	<u>Internal Service</u>	<u>(Memorandum Only) Primary Government</u>	<u>Component Units</u>	<u>(Memorandum Only) Reporting Entity</u>	
					<u>October 31, 1998</u>	<u>October 31, 1997</u>
\$ 136,452	\$ 182,918,905	\$16,064,116	\$198,983,021	\$ -	\$198,983,021	\$188,075,975
-	-	-	-	2,476,121	2,476,121	2,260,335
-	31,016	1,041,085	1,072,101	4,146,088	5,218,189	4,565,912
<u>\$ 136,452</u>	<u>\$ 182,949,921</u>	<u>\$17,105,201</u>	<u>\$200,055,122</u>	<u>\$ 6,622,209</u>	<u>\$206,677,331</u>	<u>\$194,902,222</u>
\$ 397,374	\$ 108,289,570	\$18,194,393	\$126,483,963	\$ -	\$126,483,963	\$121,187,606
-	11,303,318	-	11,303,318	-	11,303,318	10,897,361
105,000	11,598,359	-	11,598,359	174,437	11,772,796	11,443,971
-	-	-	-	1,054,425	1,054,425	1,218,112
79,699	15,052,519	-	15,052,519	-	15,052,519	14,077,919
-	-	-	-	3,135,594	3,135,594	3,277,799
-	9,991,808	-	9,991,808	-	9,991,808	10,098,678
-	-	-	-	9,064	9,064	-
<u>\$ 582,073</u>	<u>\$ 156,235,574</u>	<u>\$18,194,393</u>	<u>\$174,429,967</u>	<u>\$ 4,373,520</u>	<u>\$178,803,487</u>	<u>\$172,201,446</u>
\$ (445,621)	\$ 26,714,347	\$ (1,089,192)	\$ 25,625,155	\$ 2,248,689	\$ 27,873,844	\$ 22,700,776
\$ 2,049	\$ 7,954,911	\$ 287,979	\$ 8,242,890	\$ -	\$ 8,242,890	\$ 7,209,597
-	(1,961,398)	-	(1,961,398)	-	(1,961,398)	(1,569,963)
-	(9,151,414)	-	(9,151,414)	-	(9,151,414)	(9,539,393)
-	(1,990,526)	964,146	(1,026,380)	(35,033)	(1,061,413)	(2,633,817)
<u>\$ 2,049</u>	<u>\$ (5,148,427)</u>	<u>\$ 1,252,125</u>	<u>\$ (3,896,302)</u>	<u>\$ (35,033)</u>	<u>\$ (3,931,335)</u>	<u>\$ (6,533,576)</u>
\$ (443,572)	\$ 21,565,920	\$ 162,933	\$ 21,728,853	\$ 2,213,656	\$ 23,942,509	\$ 16,167,200
363,873	643,634	198,745	842,379	-	842,379	366,391
-	(11,343)	(198,745)	(210,088)	-	(210,088)	(7,563)
-	-	-	-	198,755	198,755	440,972
\$ (79,699)	\$ 22,198,211	\$ 162,933	\$ 22,361,144	\$ 2,412,411	\$ 24,773,555	\$ 16,967,000
79,699	189,258	132,407	321,665	-	321,665	270,847
\$ -0-	\$ 22,387,469	\$ 295,340	\$ 22,682,809	\$ 2,412,411	\$ 25,095,220	\$ 17,237,847
2,549	296,335,665	(3,682,647)	292,653,018	22,013,777	314,666,795	297,428,948
<u>\$ 2,549</u>	<u>\$ 318,723,134</u>	<u>\$ (3,387,307)</u>	<u>\$315,335,827</u>	<u>\$24,426,188</u>	<u>\$339,762,015</u>	<u>\$314,666,795</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

COMBINED STATEMENT OF CASH FLOWS - ALL PROPRIETARY FUND TYPES
Year Ended October 31, 1998

	Enterprise			
	Utilities System	Lafayette Public Power Authority	Environ - mental Services	Animal Control Shelter
CASH FLOWS FROM OPERATING ACTIVITIES				
Operating income (loss)	\$ 18,912,846	\$ 8,800,467	\$ (553,345)	\$ (445,621)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:				
Depreciation	10,356,155	4,480,971	135,694	79,699
Other	390,924	1,238,991	41,958	-
Changes in assets and liabilities	<u>(1,655,709)</u>	<u>3,044,587</u>	<u>(271,715)</u>	<u>54,457</u>
Net cash provided by (used in) operating activities	<u>\$ 28,004,216</u>	<u>\$ 17,565,016</u>	<u>\$ (647,408)</u>	<u>\$ (311,465)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Increase (decrease) in cash overdraft	\$ -	\$ -	\$ 369,742	\$ (17,313)
Principal paid on bond maturities	-	-	-	-
Redemption of bonds	-	-	-	-
Transfers from other funds	-	-	279,761	363,873
Transfers to other funds	(11,343)	-	-	-
State grant	-	-	-	-
Other	<u>(61,328)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net cash provided by (used in) noncapital financing activities	<u>\$ (72,671)</u>	<u>\$ -0-</u>	<u>\$ 649,503</u>	<u>\$ 346,560</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisition of capital assets	\$ (26,311,022)	\$ (205,880)	\$ (2,095)	\$ (14)
Principal paid on bond maturities	(6,370,000)	(8,355,000)	-	-
Interest paid on revenue bonds	(2,058,560)	(7,796,618)	-	-
Proceeds from revolving loan fund	9,911,456	-	-	-
Capital contributed by outside parties	125,030	-	-	-
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net cash used in capital and related financing activities	<u>\$ (24,703,096)</u>	<u>\$ (16,357,498)</u>	<u>\$ (2,095)</u>	<u>\$ (14)</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Principal collected on mortgage-backed securities	\$ -	\$ -	\$ -	\$ -
Sale (purchase) of investments, net	(7,230,000)	912,711	-	(34,599)
Interest on investments	4,195,588	2,057,958	-	2,049
Other	<u>(421,034)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net cash provided by (used in) investing activities	<u>\$ (3,455,446)</u>	<u>\$ 2,970,669</u>	<u>\$ -0-</u>	<u>\$ (32,550)</u>
Net increase (decrease) in cash and cash equivalents	\$ (226,997)	\$ 4,178,187	\$ -0-	\$ 2,531
Cash and cash equivalents at beginning of year	<u>33,690,297</u>	<u>17,941,177</u>	<u>-</u>	<u>-</u>
Cash and cash equivalents at end of year	<u>\$ 33,463,300</u>	<u>\$ 22,119,364</u>	<u>\$ -0-</u>	<u>\$ 2,531</u>
Noncash investing, capital and financing activities:				
Capital assets acquired by contribution	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 233,811</u>	<u>\$ 61,489</u>
Book value of assets disposed	<u>\$ 6,552</u>	<u>\$ -0-</u>	<u>\$ 815</u>	<u>\$ -0-</u>

See Notes to Financial Statements.

Total Enterprise Fund Types	Internal Service	Totals (Memorandum Only)		Totals (Memorandum Only) Reporting Entity	
		Primary Government	Component Units	October 31, 1998	October 31, 1997
\$ 26,714,347	\$ (1,089,192)	\$ 25,625,155	\$ 649,589	\$ 26,274,744	\$ 22,838,573
15,052,519	131,185	15,183,704	-	15,183,704	14,192,720
1,671,873	-	1,671,873	702,681	2,374,554	1,150,383
<u>1,171,620</u>	<u>151,574</u>	<u>1,323,194</u>	<u>(29,048)</u>	<u>1,294,146</u>	<u>(3,826,208)</u>
<u>\$ 44,610,359</u>	<u>\$ (806,433)</u>	<u>\$ 43,803,926</u>	<u>\$ 1,323,222</u>	<u>\$ 45,127,148</u>	<u>\$ 34,355,468</u>
\$ 352,429	\$ (164,694)	\$ 187,735	\$ -	\$ 187,735	\$ 645,457
-	-	-	(2,187,031)	(2,187,031)	(2,713,326)
-	-	-	1,066,858	1,066,858	1,167,853
643,634	198,745	842,379	-	842,379	376,345
(11,343)	(198,745)	(210,088)	-	(210,088)	(7,563)
-	345,288	345,288	-	345,288	-
<u>(61,328)</u>	<u>-</u>	<u>(61,328)</u>	<u>-</u>	<u>(61,328)</u>	<u>102,233</u>
<u>\$ 923,392</u>	<u>\$ 180,594</u>	<u>\$ 1,103,986</u>	<u>\$ (1,120,173)</u>	<u>\$ (16,187)</u>	<u>\$ (429,001)</u>
\$ (26,519,011)	\$ -	\$ (26,519,011)	\$ -	\$ (26,519,011)	\$ (28,501,153)
(14,725,000)	-	(14,725,000)	-	(14,725,000)	(13,440,000)
(9,855,178)	-	(9,855,178)	-	(9,855,178)	(9,583,614)
9,911,456	-	9,911,456	-	9,911,456	4,118,828
125,030	-	125,030	-	125,030	66,448
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>17,286</u>
<u>\$ (41,062,703)</u>	<u>\$ -0-</u>	<u>\$ (41,062,703)</u>	<u>\$ -0-</u>	<u>\$ (41,062,703)</u>	<u>\$ (47,322,205)</u>
\$ -	\$ -	\$ -	\$ 10,796	\$ 10,796	\$ 1,574,173
(6,351,888)	263,048	(6,088,840)	-	(6,088,840)	(7,080,184)
6,255,595	280,479	6,536,074	-	6,536,074	6,886,039
<u>(421,034)</u>	<u>-</u>	<u>(421,034)</u>	<u>(35,033)</u>	<u>(456,067)</u>	<u>351,946</u>
<u>\$ (517,327)</u>	<u>\$ 543,527</u>	<u>\$ 26,200</u>	<u>\$ (24,237)</u>	<u>\$ 1,963</u>	<u>\$ 1,731,974</u>
\$ 3,953,721	\$ (82,312)	\$ 3,871,409	\$ 178,812	\$ 4,050,221	\$ (11,663,764)
51,631,474	211,584	51,843,058	1,061,570	52,904,628	64,568,392
<u>\$ 55,585,195</u>	<u>\$ 129,272</u>	<u>\$ 55,714,467</u>	<u>\$ 1,240,382</u>	<u>\$ 56,954,849</u>	<u>\$ 52,904,628</u>
\$ 295,300	\$ 289,991	\$ 585,291	\$ -0-	\$ 585,291	\$ 297,102
<u>\$ 7,367</u>	<u>\$ 4,943</u>	<u>\$ 12,310</u>	<u>\$ -0-</u>	<u>\$ 12,310</u>	<u>\$ 32,469</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

STATEMENT OF CHANGES IN NET ASSETS - FIDUCIARY FUND TYPE
Year Ended October 31, 1998

Operations:	
Net investment income	\$ <u>53,709</u>
Distributions to participants from net investment income	\$ <u>(53,709)</u>
Other transactions :	
Participant deposits	\$ 1,913,363
Less distributions to participants	<u>1,995,172</u>
Decrease from other transactions and total decrease in net assets	\$ (81,809)
Net assets beginning, as restated	<u>894,435</u>
Net assets, ending	<u>\$ 812,626</u>

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies

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

Reporting entity:

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

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

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

Primary government:

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

Individual component units:

Blended component unit -

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

Discretely presented component units -

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

NOTES TO FINANCIAL STATEMENTS

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

Police Pension and Relief Fund and Firemen's Pension and Relief Fund - These entities were created by the Louisiana Legislature to provide retirement and disability benefits to the firemen and policemen of the City of Lafayette. Each entity is governed by separately elected boards. On November 1, 1998, subsequent to year-end, the Pension Funds were each merged with their respective statewide system.

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

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

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

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

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

Fund accounting:

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

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

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

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

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

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

NOTES TO FINANCIAL STATEMENTS

Basis of accounting:

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

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

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

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

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

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

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

Budgets:

Budgets are adopted on a basis consistent with generally accepted accounting principles except for the Urban Development Action Grant Fund in the special revenue fund type, which adopts a non-GAAP basis budget. Annual appropriated budgets are adopted for the general, special revenue and debt service funds, except the special assessment bond funds and the Certificates of Indebtedness, Series 1998 Sinking Fund in the debt service fund type and the CD-First Time Homebuyer Fund in the special revenue fund type. All annual appropriations lapse at fiscal year end. Project-length financial plans are adopted for all capital projects funds, except for the Sales Tax Capital Improvements Fund for which an operating budget is adopted.

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

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

Cash and investments:

Cash includes amounts in demand deposits, with paying agents and on hand.

The Government implemented GASB Statement No. 31 in the current year and therefore, investments meeting the criteria specified in the Statement are stated at fair value. Investments which do not meet the requirements of the Statement are stated at cost. These investments include overnight repurchase agreements and amounts invested in Louisiana Asset Management Pool (LAMP).

The Government sponsors an investment pool for its own monies and monies of legally separate entities that are not component units. In accordance with GASB Statement No. 31, the activity of the pool is reported as described below. The external portion of the pool (that is, the portion belonging to the non-component unit participants) is reported in the

NOTES TO FINANCIAL STATEMENTS

Investment Trust Fund. The internal portion of the pool, except for the portion belonging to component units with different fiscal years, is reported in the individual participating funds and component units of the Government. The portion belonging to component units with different fiscal years is reported in the Consolidated Cash Account Fund, an agency fund. These amounts are reflected as "Due from/to Consolidated Cash Account" on the balance sheet.

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

Short-term interfund receivables/payables:

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

Charges for administrative expenses:

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

Inventories:

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

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

Bond discounts/issuance costs and deferred debits:

In governmental fund types, bond discounts and issuance costs are recognized in the current period. In proprietary fund types, bond discount and issuance costs are deferred and amortized over the terms of the bonds to which such discounts and costs apply. Also included in deferred debits of the proprietary fund types are costs to be recovered from future billings of LPPA to the Lafayette City-Parish Consolidated Government. Under the terms of the power sales contract between LPPA and the City, the City is billed for payment of debt principal and interest. However, in the accounting records, the utility plant costs are reflected through depreciation. The costs to be recovered by LPPA consist principally, therefore, of depreciation of the utility plant in excess of debt principal billed to the City. It is anticipated that all such deferred costs will be recovered by 2006.

Restricted assets:

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

Fixed assets:

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

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

Fixed assets in the Utilities System Fund were initially recorded on November 1, 1949 at values assigned by a survey and analysis conducted by the City's consulting engineers. Fixed assets acquired since the

NOTES TO FINANCIAL STATEMENTS

original capitalization and all other proprietary fund fixed assets are valued at historical cost.

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

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

Unpaid accumulated vacation and sick pay:

City of Lafayette

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

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

Lafayette Parish

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

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

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

Long-term debt:

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

Fund equity:

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

Interfund transactions:

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

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

NOTES TO FINANCIAL STATEMENTS

Comparative data:

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

Certain amounts in the 1997 financial statements have been reclassified to the 1998 presentation. Such reclassifications had no material effect on fund equity as previously reported, except as discussed in Note 33 related to the implementation of GASB Statement No. 31.

Total columns on combined statements - overview:

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

Note 2. Legal Compliance

In November 1992, voters of the City and Parish of Lafayette approved a home rule charter consolidating the governmental functions of the City of Lafayette with the governmental functions of Lafayette Parish Government. On June 3, 1996, the consolidated home rule charter of Lafayette City-Parish Consolidated Government took effect. The City-Parish Government follows the following procedures in establishing the budgetary data reflected in the financial statements:

1. At least 90 days prior to the beginning of each fiscal year, the City-Parish President is required to submit to the Council a proposed budget in the form required by the City-Parish Charter.
2. A public hearing is conducted to obtain taxpayer comments and notice thereof is to be published in the official journal at least 10 days prior to such hearing. The notification is to include the time and place of the public hearing in addition to a general summary of the proposed budget.
3. Final adoption of the budget is required to be not later than the second-to-last regular meeting of the preceding fiscal year.

4. The City-Parish President is authorized to transfer budgeted amounts within departments, except that no transfer can be made to or from any salary account, unless authorized by the City-Parish Council by ordinance. Any revisions which cause interdepartmental transfers or alter the total revenues or expenditures of any fund must likewise be approved by the City-Parish Council.

5. Formal budgetary integration is employed as a management control device during the year for all funds. No payment can be made or obligated against any appropriation unless the City-Parish President or his designee first certifies that sufficient unencumbered funds are or will be available to meet the obligation when it becomes due and payable. In practice, this has generally been interpreted (due to the flexibility for intra departmental transfer of line item appropriations) to mean control at the departmental/fund level.

6. Those budgets which the Consolidated Government adopts are on a basis consistent with generally accepted accounting principles as applied to governmental units, except for Urban Development Action Grant Fund in the special revenue fund type.

7. Under the Charter, all appropriations, except for capital outlays, lapse at the close of the fiscal year to the extent that they have not been expended or encumbered. Appropriations for capital outlays lapse after completion of the project or abandonment. A capital outlay appropriation is deemed abandoned if three years pass without any disbursement or encumbrance of the appropriation.

Note 3. Ad Valorem Taxes

Primary Government

City of Lafayette:

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

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

NOTES TO FINANCIAL STATEMENTS

For the year ended October 31, 1998, taxes of 13.21 mills were levied on property with assessed valuations totaling \$503,703,723 and were dedicated as follows:

General corporate purposes	5.59 mills
Maintenance of public streets	1.29 mills
Maintenance of public buildings	1.13 mills
Recreation and parks	1.92 mills
Debt service	3.28 mills

Total taxes levied were \$6,653,932. Taxes receivable at October 31, 1998 totaled \$261,028, all of which is considered uncollectible.

Lafayette Parish:

Ad valorem taxes attach as an enforceable lien on property as of January 1 of each year. During the current fiscal year, taxes were levied by Lafayette Parish in August of 1997 and were billed to the taxpayers by the Assessor in November of 1997. Billed taxes are due by December 31, becoming delinquent on January 1 of the following year.

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

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

For the year ended October 31, 1998, taxes were levied in 1997 on property with assessed valuations totaling \$736,912,486 and were dedicated as follows:

General corporate purposes, in city	1.58 mills
General corporate purposes	3.16 mills
Maintenance of buildings, road and bridges	16.33 mills
Debt service	4.67 mills
Health unit	1.01 mills

Total taxes levied during 1997 for 1998, exclusive of homestead exemptions, were \$12,501,091.

Component units

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

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

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

For the year ended December 31, 1998, taxes were levied on property with assessed valuations totaling \$35,468,980. The millage for the year was 9.33.

Total taxes levied, exclusive of homestead exemptions, were \$326,347. Taxes receivable at December 31, 1998 totaled \$234,504, all of which is considered collectible.

Note 4. Interfund Receivables, Payables

General Fund	Interfund Receivables	Interfund Payables
Special revenue funds -		
Recreation and Parks	103,450	-
City Park Golf Course	-	95,213
Vieux Chenes Golf Course	59,817	-
Heymann Performing Arts Center	-	50,321
Natural History Museum and Planetarium	35,962	-
Municipal Transit System	1,461,912	-
Parking Program	-	94,971
Community Development Block Grant	-	499
1961 Sales Tax Trust	223,102	2,275,842
1985 Sales Tax Trust	1,112,330	2,952,469
Housing Rehabilitation Program Grant	72,529	-
Local Enforcement Block Grant	1,203	-
DAPE Project Grant	-	16,640
Parishwide Drainage Maintenance	30,746	18
Adult Correctional Facility Maintenance	236,095	-
Courthouse and Jail Maintenance	27	63,626
War Memorial Building	-	62,093
City/Parish Forensic Facility	52,886	-
Coroner's Expense	7,115	5,698
FTA LA-90-X112	-	63
FHWA 736-28-0015	23,063	-
Parish Transit Study	9,924	-
Metrocode	-	383,363
FTA 736-28-0013	809	-
DHH Acadiana Recovery Center Startup	-	1,250
DHH Acadiana Recovery Center	1,282	-
DHH F.I.S.T. Grant	-	32

(continued)

NOTES TO FINANCIAL STATEMENTS

Note 4. Interfund Receivables, Payables (Continued)

	Interfund Receivables	Interfund Payables
Debt service funds -		
1961 Sales Tax Bond Funds	81,519	223,102
1986 Sales Tax Bond Funds	185,489	341,830
Sewer Assessment Bond	-	50,774
Capital projects funds -		
Sales Tax Capital Improvement	3,481,847	332
Bond Construction Funds -		
1985 Sales Tax	-	1,402
1989 Sales Tax	-	5,226
1990 Sales Tax	92,202	4,398
1993 Sales Tax	-	124,102
1997A Sales Tax	-	49,523
1997B Sales Tax	-	44,679
1998 Sales Tax	-	129,767
Enterprise funds -		
Utilities System	366,075	32,765
Lafayette Public Power Authority	-	299,924
Animal Control Shelter	-	25,215
Internal service funds -		
Central Printing	-	6,583
Self-Insurance	10,077	-
Group Hospitalization	56,401	-
Fiduciary type funds -		
Payroll Fund	-	<u>3,623</u>
	<u>\$ 9,481,813</u>	<u>\$ 9,481,813</u>
Primary government (due from/to component units) -		
General Fund	\$ 16,966	\$ 304,446
Consolidated Cash Account	-	4,259,359
Road and Bridge Maintenance	2,436	-
Local Enforcement Block Grant	46	-
Component units (due from/to primary government) -		
Cajundome	302,856	-
Downtown Development Authority	372,903	-
Lafayette Public Trust Financing Authority	3,474,483	-
Criminal Court	<u>1,590</u>	<u>17,012</u>
	<u>\$ 4,171,280</u>	<u>\$ 4,580,817</u>

The amount reported above as due to component units from the Consolidated Cash Account is \$411,973 more than the amount reported as due from Consolidated Cash Account in the component units. This is caused by Lafayette Public Trust Financing Authority's (LPTFA) fiscal year end being March 31 and Downtown Development Authority's (DDA) fiscal year end being December 31 rather than October 31. At October 31, the Consolidated Cash Account owed LPTFA \$3,722,072 and DDA \$537,287 compared to LPTFA's March 31 balance of \$3,474,483 and DDA's December 31 balance of \$372,903. In addition, the primary government reported \$2,436 more as due from component units than the amount reported as due to primary governments by the component units which is caused by the December 31 year end for DDA.

Note 5. Other Receivables

Other receivables consisted of the following at October 31, 1998:

<u>Primary Government</u>	
Lafayette Parish School Board -	
Sales and use taxes collected but not remitted	\$ 3,916,200
Lafayette Parish Sheriff's Department -	
Fines and court costs	1,820
Various municipalities -	
Refunds for housing juveniles at the Juvenile Detention Home	21,845
Reimbursement of other costs District Court -	101,679
Reimbursement of costs	29,915
Federal grant funds	910,705
State of Louisiana -	
Refunds for housing juveniles at the Juvenile Detention Home	11,039
Federal pass through grant funds	367,289
State grant funds	673,866
State shared revenue	385,641
Other	1,158
Other -	
Coroner fees	20,550
Other	27,899
Loans outstanding	734,836
Reimbursements due for other costs	<u>78,118</u>
	<u>\$ 7,282,780</u>

NOTES TO FINANCIAL STATEMENTS

Component Units

Lafayette Parish Sheriff's Department -	
Ad valorem taxes	\$ 91,843
Fines and court costs	53,180
Reimbursement of costs	1,402
District Court -	
Reimbursement of costs	49,695
State of Louisiana -	
Federal pass through grant funds	6,788
Hotel/motel tax	358,285
Various Municipalities -	
Reimbursement of costs	<u>244,544</u>
	\$ <u>805,817</u>

Note 6. Restricted Assets - Enterprise Funds

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

	<u>1998</u>	<u>1997</u>
Cash with paying agent	\$ 5,612,143	\$ 6,640,411
Bond reserve and capital additions fund	83,449,766	75,636,898
Customers' deposits	4,345,937	4,355,082
Self-insurance funds	<u>1,194,430</u>	<u>912,807</u>
	\$ <u>94,802,276</u>	\$ <u>87,545,198</u>

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

	<u>1998</u>	<u>1997</u>
Required bond reserve	\$ 7,397,423	\$ 6,434,286
In lieu of tax payment	13,468,767	10,200,000
Capital additions	62,133,828	58,472,993
Other	<u>449,748</u>	<u>529,619</u>
	\$ <u>83,449,766</u>	\$ <u>75,636,898</u>

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

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

	<u>1998</u>	<u>1997</u>
Cash with paying agent	\$12,548,239	\$12,353,379
Bond interest and redemption fund	16,679,250	16,601,346
Bond reserve and contingency fund	1,512,850	1,520,011
Fuel cost stability fund	<u>4,760,143</u>	<u>4,637,551</u>
	\$ <u>35,500,482</u>	\$ <u>35,112,287</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:

	Balance		Deletions	Balance
	<u>10/31/97</u>	<u>Additions</u>	<u>10/31/98</u>	
Primary Government				
Land	\$ 10,670,075	\$ 1,052,500	\$ -	\$ 11,722,575
Buildings and improvements	77,762,727	9,283,979	17,146	87,029,560
Equipment -				
Vehicles	21,637,078	3,747,762	1,068,673	24,316,167
Other	<u>13,949,530</u>	<u>2,670,998</u>	<u>1,255,788</u>	<u>15,364,740</u>
	\$ <u>124,019,410</u>	\$ <u>16,755,239</u>	\$ <u>2,341,607</u>	\$ <u>138,433,042</u>

Component units

Land and buildings	\$ -	\$ 163,911	\$ -	\$ 163,911
Equipment	<u>297,022</u>	<u>446,711</u>	<u>3,925</u>	<u>719,808</u>
	\$ <u>297,022</u>	\$ <u>610,622</u>	\$ <u>3,925</u>	\$ <u>903,719</u>

NOTES TO FINANCIAL STATEMENTS

The following is a summary of proprietary fund type fixed assets at October 31, 1998:

	Utilities System	Lafayette Public Authority	Environmental Services Disposal	Animal Control Shelter	Internal Service	Appropriation Amount	Expended to October 31, 1998	Unexpended Balance
Land	\$ -	\$ 201,964	\$ 3,147,688	\$ -	\$ -	\$ -	\$ -	\$ -
Site improvements	-	-	1,910,703	-	-	-	-	-
Buildings	-	-	658,773	478,263	1,212,005	\$ 22,402,690	\$ 9,632,709	\$ 12,769,981
Coal cars	-	14,061,656	-	-	-	5,757,850	1,820,092	3,937,758
Equipment	-	744,967	1,003,916	351,122	1,099,027	18,742,756	7,570,628	11,172,128
Electric plant	188,097,230	137,359,785	-	-	-	\$ 46,903,296	\$ 19,023,429	\$ 27,879,867
Water plant	83,977,120	-	-	-	-	-	-	-
Sewer plant	101,776,351	-	-	-	-	-	-	-
Less accumulated depreciation	(135,442,593)	(77,201,531)	(2,810,854)	(519,667)	(1,336,664)	\$ 250,000	\$ 233,512	\$ 16,488
Construction in progress	19,023,429	233,512	-	-	-	-	-	-
	\$ 257,431,537	\$ 75,400,353	\$ 3,910,226	\$ 309,718	\$ 974,368			

Utilities System:
 Electric \$ 9,632,709 \$ 12,769,981
 Water 1,820,092 3,937,758
 Sewer 7,570,628 11,172,128

Lafayette Public Power Authority \$ 250,000 \$ 233,512 \$ 16,488

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

	Electric	Water	Sewer
Enterprise Funds - Utilities System Fund/ Lafayette Public Power Authority			
Production plant	5 - 40	30 - 50	-
Distribution	20 - 70	10 - 100	-
Collection plant	-	-	30 - 75
Treatment plant	-	-	10 - 50
General plant	10 - 40	10	10
Vehicles	8	-	-
Coal cars	27	-	-
Other	15	-	-

Electric plant acquisition adjustments	\$ 59,403,366		
Less accumulated amortization	(25,484,870)		
	\$ 33,918,496		
Environmental Services Disposal Fund - Vehicles	5		
Buildings and site work	30		
Animal Control Shelter - Equipment	5 - 10		
Buildings and improvements	8 - 25		
Internal Service Funds - Vehicle Maintenance Fund			
Vehicles	3 - 5		
Heavy equipment	5 - 20		
Central Printing Fund - Equipment	5 - 20		

Ongoing construction of plant and equipment is accounted for in construction in progress accounts until completion, at which time the assets are transferred to appropriate plant and equipment accounts. Status of construction in progress at October 31, 1998 was as follows:

NOTES TO FINANCIAL STATEMENTS

Note 8. Long-Term Debt

Primary Government

City of Lafayette:

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

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

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

Bonds outstanding at October 31, 1998 are as follows:

General obligation public improvement bonds -	Issue Date	Final Maturity Date	Interest Rates	Balance Outstanding	
Series U	06/01/75	02/01/00	6.00	\$	10,000
Series V	06/01/75	02/01/00	6.00		10,000
Series W	06/01/75	02/01/00	6.00		<u>10,000</u>
				\$	<u>30,000</u>

Sales tax revenue bonds -
Public streets and drainage secured by:
1961 tax

01/01/93	03/01/02	4.60- 5.45	\$ 7,380,000
05/01/93	03/01/09	4.20- 5.50	50,775,000
06/01/93	03/01/18	4.90-12.00	15,820,000
03/01/97	03/01/22	4.80-10.00	11,785,000
05/01/89	05/01/14	7.13-12.00	250,000
11/01/90	05/01/15	6.90-12.00	1,145,000
01/01/94	05/01/15	3.40- 5.20	44,620,000
09/01/95	05/01/20	4.90-10.00	3,820,000
03/01/97	05/01/21	4.70-10.00	13,730,000
07/01/98	05/01/23	4.30- 8.00	<u>46,920,000</u>
			<u>\$196,245,000</u>

1985 tax

Utilities revenue bonds -

11/01/76	11/01/01	5.90	\$ 785,000
09/01/93	11/01/04	3.60- 4.70	<u>36,450,000</u>
			<u>\$ 37,235,000</u>

DEQ Revolving loan fund advances (See Note 30)

2.95	\$ <u>13,532,747</u>
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Special assessment sewerage certificates -

10/01/92	03/01/02	5.25- 6.00	\$ <u>226,222</u>
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The annual debt service requirements to maturity of all bonds outstanding at October 31, 1998, including interest payments of \$112,004,155, follows:

NOTES TO FINANCIAL STATEMENTS

Year Ending October 31	General Obligation	Revenue Sales Tax	Utilities Assessment	Special Assessment	Total
1999	\$ 16,350	\$ 18,407,385	\$ 6,336,681	\$ 69,789	\$ 24,830,205
2000	15,450	18,718,278	6,197,851	66,565	24,998,144
2001	-	18,670,471	6,192,475	63,285	24,926,231
2002	-	18,626,009	6,181,632	59,948	24,867,589
2003	-	18,706,324	6,171,190	-	24,877,514
2004	-	18,297,330	6,165,190	-	24,462,520
2005	-	18,278,931	6,161,470	-	24,440,401
2006	-	18,271,155	-	-	18,271,155
2007	-	18,248,978	-	-	18,248,978
2008 - 2012	-	67,368,286	-	-	67,368,286
2013 - 2017	-	37,698,736	-	-	37,698,736
2018 - 2022	-	27,511,368	-	-	27,511,368
2023	-	3,239,250	-	-	3,239,250
	\$ 31,800	\$302,042,501	\$43,406,489	\$ 259,587	\$345,740,377

The City has defeased certain revenue bonds by placing the proceeds of new bonds in irrevocable trusts to provide for all future debt service payments on old bonds. Accordingly, the trust accounts' assets and the liabilities for the defeased bonds are not included in the Government's financial statements. At October 31, 1998, the following bonds are considered defeased:

Sales tax revenue	\$ 19,610,000
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Lafayette Parish Government:

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

Bonds outstanding at October 31, 1998 are as follows:

Component units	Issue Date	Final Maturity Date	Interest Rates	Balance Outstanding
LPPA bonds outstanding at October 31, 1998 are as follows:				
Series 1987	03/01/87	11/01/12	4.00-6.80	\$ 4,255,000
Series 1993	12/01/93	11/01/12	2.80-5.25	95,615,000
Series 1996	08/01/96	11/01/12	3.70-6.00	49,935,000
Less unamortized discount				\$149,805,000
				<u>\$1,808,782</u>
				\$147,996,218

The annual debt service requirements to maturity of all bonds outstanding at October 31, 1998, including interest payments of \$1,601,862, follows:

1999	\$ 2,598,744
2000	2,739,584
2001	2,771,556
2002	1,295,949
2003	876,433
2004	501,618
2005	504,086
2006	506,374
2007	414,518
	<u>\$ 12,208,862</u>

NOTES TO FINANCIAL STATEMENTS

The annual debt service requirements on all Lafayette Public Power Authority bonds outstanding at October 31, 1998, including interest payments of \$61,192,950, follows:

Year Ending October 31	Public Power Authority
1999	\$ 16,114,341
2000	16,151,889
2001	16,083,161
2002	14,427,252
2003	13,888,025
2004 - 2008	69,759,671
2009 - 2013	<u>64,573,611</u>
	<u>\$210,997,950</u>

LPTFA bonds outstanding at October 31, 1998 are as follows:

	Interest Rate	Balance Outstanding
1990 Bond Issue	8.50	\$ 3,065,785
1991 Bond Issue:		
Class A-1	7.50	2,355,349
Class A-2	7.50	4,800,000
Class A-3	9.25	500,000
Class B-1	7.375	1,377,836
Class B-2	9.50	<u>400,000</u>
		\$ 12,498,970
Less unamortized discount		<u>(1,205,875)</u>
		<u>\$ 11,293,095</u>

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

Changes in Long-Term Liabilities. During the period ended October 31, 1998, the following changes occurred in long-term liabilities (in thousands of dollars):

Primary Government	Balance, 11/01/97	Additions	Reductions	Balance, 10/31/98
City of Lafayette:				
General obligation debt	\$ 8,060	\$ -	\$ 8,030	\$ 30
Sales tax revenue debt	156,285	46,920	6,960	196,245
Utilities revenue debt	42,940	-	5,705	37,235
Special assessment debt	344	-	118	226
Lafayette Parish:				
General obligation debt	9,463	3,000	1,856	10,607
Compensated absences	<u>2,728</u>	<u>369</u>		<u>3,097</u>
	\$ 219,820	\$ 50,289	\$ 22,669	\$ 247,440
LPTFA:				
Revenue debt	<u>158,160</u>		<u>8,355</u>	<u>149,805</u>
	\$ 377,980	\$ 50,289	\$ 31,024	\$ 397,245
Component units				
Cajundome:				
Compensated absences	\$ 54	\$ 16	\$ 2	\$ 68
Bonds	718	-	718	-
Capital leases	62	-	17	45
Notes payable	313	-	47	266
Downtown Development Authority:				
Compensated absences	7	-	2	5
LPTFA:				
Revenue bonds	<u>14,686</u>		<u>2,187</u>	<u>12,499</u>
	\$ 15,840	\$ 16	\$ 2,973	\$ 12,883

NOTES TO FINANCIAL STATEMENTS

Note 9. Authorization for Sale of Additional Bonds

At elections held on April 4, 1981, July 20, 1985 and July 17, 1997, voters of the City of Lafayette approved the issuance of additional sales tax revenue bonds. At October 31, 1998, the remaining approved amounts are as follows:

	1961	1985
	<u>Sales Tax</u>	<u>Sales Tax</u>
Street improvements	\$ 98,716,026	\$ 61,624,943
Drainage improvements	20,200,000	16,289,435
North University underpass	2,762,141	-
Public buildings	203,833	-
Recreation/parks improvements	<u>3,900,000</u>	<u>3,453,622</u>
Totals	<u>\$125,782,000</u>	<u>\$ 81,368,000</u>

Note 10. Deficits in Individual Funds

At October 31, 1998, the Environmental Services Disposal Fund had an accumulated deficit of \$439,697 (1997 \$274,857), the Self Insurance-Fund had an accumulated deficit of \$3,067,157 (1997 \$2,465,950) and the Group Insurance Fund had an accumulated deficit of \$822,016 (1997 \$1,544,650).

Note 11. Deposits and Investments

Deposits:

Primary Government

At year end, the carrying amount of the City-Parish's deposits, including demand deposit accounts and certificates of deposit, was \$9,378,797 and the bank balance was \$12,865,978. Of the bank balance, \$500,000 was covered by federal depository insurance and \$12,365,978 was covered by collateral held by the City's/Parish's fiscal agent in the City's/Parish's name, as applicable. Cash on hand and with paying agents aggregated \$8,058,429 (Lafayette City-Parish Consolidated Government) and \$12,548,239 (LPPA).

Component Units

At year end, the carrying amount of the component unit deposits, omitting deposits for LPTFA and Marshal-City Court was \$4,748,036 and the bank balance was \$5,302,276. Of the bank balance, \$1,052,460 was covered by federal depository insurance and \$2,668,634 was covered by collateral held by the fiscal agent of the individual entities in their name. The remaining \$1,581,182 was considered uncollateralized

because the trustee bank for the Conference Center Project of the Cajundome does not pledge specific collateral to its individual accounts. Collateral is instead pledged on the bank's trust department as a whole. In addition, cash on hand for these entities, Downtown Development Authority and Criminal Court totaled \$13,320.

The carrying amount of deposits for LPTFA and the Marshal-City Court of Lafayette was \$1,328,789. Information related to collateral for these deposits was not available.

Investments:

The Lafayette City-Parish Consolidated Government's investments are categorized as either (1) insured or registered for which the securities are held by the Government or its agent in the Government's name, (2) uninsured and unregistered for which the securities are held by the broker's or dealer's trust department or agent in the Government's name or (3) uninsured and unregistered for which the securities are held by the broker or dealer, or by its trust department or agent but not in the Government's name. All of the Government's investments are considered Category 1 at October 31, 1998 and are detailed below (in thousands of dollars).

	<u>Primary Government</u>		<u>Component Units</u>	
	<u>Reported Amount</u>	<u>Fair Value</u>	<u>Reported Amount</u>	<u>Fair Value</u>
Lafayette City-Parish Consolidated Government - U.S. Government securities	\$ 196,065	\$ 196,065	\$ 22,074	\$ 22,074
Repurchase agreements	38,800	39,522	-	-
Louisiana Asset Management Pool	2,497	2,497	-	-
Corporate bonds	-	-	4,472	4,472
Equity securities	-	-	2,671	2,671
Utilities System Fund investment in self-insurance and unemployment compensation funds	1,394	1,394	-	-
Other	<u>238,756</u>	<u>\$ 239,478</u>	<u>1,792</u>	<u>\$ 31,009</u>
LPPA - Repurchase agreements	8,300	8,454	-	-
U.S. Government securities	<u>21,646</u>	<u>21,646</u>	<u>31,009</u>	<u>\$ 31,009</u>
Totals	<u>\$ 268,702</u>	<u>\$ 269,578</u>	<u>\$ 31,009</u>	<u>\$ 31,009</u>

NOTES TO FINANCIAL STATEMENTS

In accordance with GASB Statement No. 31, the Government recognized the net increase (decrease) in the fair value of investments for the years ended October 31, 1998 and 1997 detailed below. This amount takes into account all changes in fair value (including purchases and sales) that occurred during the year.

	Primary Government	Component Unit
1998:		
Lafayette City-Parish	\$ 1,996,528	\$ 804,664
Consolidated Government	<u>176,155</u>	
LPPA	<u>\$ 2,172,883</u>	<u>\$ 804,664</u>
1997:		
Lafayette City-Parish	\$ 138,757	\$ (216,126)
Consolidated Government	<u>146,146</u>	
LPPA	<u>\$ 284,903</u>	<u>\$ (216,126)</u>

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

City of Lafayette

Proceeds of the 1961 1½ sales and use tax levied by the City of Lafayette (1998 collections \$24,961,764; 1997 \$23,109,514) are dedicated to the following purposes:

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

Proceeds of the tax have been pledged and dedicated to the retirement of various Public Street and Drainage Bonds with outstanding principal balances totaling \$85,760,000 at October 31, 1998.

Proceeds of the 1985 1½ sales and use tax levied by the City of Lafayette effective August 1, 1985 (1998 collections \$22,693,755; 1997 \$20,750,346) are dedicated to the following purposes:

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

Proceeds of the tax have been pledged and dedicated to the retirement of Public Streets and Drainage Bonds with outstanding principal balances totaling \$110,485,000 at October 31, 1998.

Under the terms of the various bond indentures:

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

NOTES TO FINANCIAL STATEMENTS

Lafayette Parish

Lafayette Parish is authorized by the voters of the parish to levy and collect a one percent (1%) sales and use tax on a parish-wide basis except for territory located within the boundaries of any incorporated municipality situated within the Parish. The sales tax ordinance provides that the net proceeds of the sales tax will be deposited in the General Fund of the Parish for general expenditures. Revenues from this tax totaled \$5,104,841 for the period ended October 31, 1998 (1997 \$4,286,144).

Note 13. Segment Information for Enterprise Funds

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

Except as noted below, operating results of each enterprise fund are presented in Exhibits D and E of this report. Other required segment information as of October 31, 1998 is as follows:

	Net Working Capital		Total Assets		Long-term Liabilities		Total Equity	
Utilities System	\$16,899,828	\$412,612,195	\$ 44,555,955	\$349,013,030				
LPPA	12,065,478	144,580,494	122,640,862	7,809,117				
Environmental Services	(708,081)	5,100,258	-	3,202,145				
Animal Control Shelter	2,390	357,331	-	312,108				
Total Enterprise Funds	\$28,259,615	\$562,750,278	\$167,196,817	\$360,336,400				

Operating results of individual utilities accounted for in the Utilities System Fund for the year ended October 31, 1998 were as follows:

	Electric Utility	Water Utility	Sewer Utility	Totals
Operating revenues	\$114,282,480	\$10,624,351	\$11,042,498	\$135,949,329
Operating expenses - Depreciation and amortizations	7,307,404	\$ 1,541,179	\$ 1,507,572	\$ 10,356,155
Other	91,857,529	6,320,134	8,502,665	1,066,880,328
	\$ 99,164,933	\$ 7,861,313	\$10,010,237	\$117,036,483
Operating income	\$ 15,117,547	\$ 2,763,038	\$ 1,032,261	\$ 18,912,846

Note 14. Contributed Capital

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

	Utilities System	Environmental Services	Animal Control Shelter	Central Vehicle Maintenance	Central Printing
Property owners for sewer assessments	\$ 145,639	\$ -	\$ -	\$ -	\$ -
Municipality fixed assets	125,029	233,811	61,489	211,025	78,966
Depreciation and loss charged	-	(109,559)	(79,699)	(106,776)	(25,631)
Contributed capital, 11/01/97	\$ 270,668	\$ 124,252	\$ (18,210)	\$ 104,249	\$ 53,335
Contributed capital, 10/31/98	\$ 37,391,197	\$ 3,517,590	\$ 327,769	\$ 709,517	\$ 70,349
	\$ 17,661,865	\$ 3,641,842	\$ 309,559	\$ 813,766	\$ 123,684

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

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

NOTES TO FINANCIAL STATEMENTS

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

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

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

Note 16. Flow of Funds; Restrictions on Use - LPPA

Under the terms of the ordinance authorizing and providing for the issuance of electric revenue bonds of the Authority to finance the acquisition of an ownership interest in a fossil fuel steam electric generating plant and for other purposes relating thereto, the bonds are special obligations of the Authority payable solely from and secured by the revenues and other funds including bond proceeds. Such revenues consist of all income, fees, charges, receipts, profits, and other monies derived by the Authority from its ownership and operation of the fossil fuel steam electric generating plant. Monies in the revenue fund shall first be applied to the payment of operating expenses of the plant, exclusive of depreciation and amortization. Monies in the revenue fund

shall then be deposited into the bond fund to pay principal of and premium, if any, and interest on all bonds as they become due and payable; and then be applied to maintain the reserve account in the bond fund at an amount equal to the maximum annual debt service requirements on all bonds (initially funded from bond proceeds). After making the required payments into the operating account and bond fund, there shall be paid out of the revenue fund into the reserve and contingency fund an amount equal to \$1,500,000 or such greater amount as may be determined by the consulting engineer (of which \$1,000,000 was provided from the 1977 bond proceeds and \$500,000 was provided from the 1981 bond proceeds); provided that there shall not be required to be paid therein during any month an amount in excess of 25% of the amounts required to be paid during such month to the bond fund. If on any October 31 following the date of commercial operation, the monies credited (or to be credited as of such date) to the revenue fund shall exceed the Authority's required amount of working capital for the operation of the plant, the amount of such excess shall be applied by the Authority (i) to reduce monthly power costs to the Lafayette City-Parish Consolidated Government under the power sales contract, (ii) to pay the cost of making repairs, renewals and replacements, additions, betterments and improvements to and extensions of the plant operation, (iii) to the purchase or redemption of bonds, (iv) to any other purpose in connection with the plant operation, or (v) to any other lawful purpose of the Authority, including the payment of subordinated indebtedness.

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

Note 17. Contract for Purchase of Power

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

Under the terms of the power sales contract, which will terminate on April 30, 2017, the City makes monthly payments sufficient to cover: all debt service of LPPA (including debt service reserve requirements); the amount which LPPA is required under its bond resolution(s) to pay or set aside during such month into any other fund or account established by the bond resolutions including working capital funds; any payments which LPPA is required to make for the cost of renewals, replacements or preventive

NOTES TO FINANCIAL STATEMENTS

maintenance of the facility; and the costs of producing or delivering power and energy during such month (including general and administrative expenses, but excluding depreciation). Such payments will continue throughout the term of the contract whether or not the unit is operable or whether power or energy is being delivered to the City under the terms of the contract.

Note 18. Deferred Compensation Plan

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

Investments are managed by the plan's administrator. Participants choose to invest their deferred compensation at either a fixed rate or in one of five investment options offered under the plan, or a combination thereof.

Certain provisions of the recently enacted Small Business Job Protection Act of 1996 affected Internal Revenue Code Section 457 plans by eliminating the requirement that Section 457 plan assets legally remain the assets of the sponsoring government. The Act now requires that amounts deferred under Section 457 plans be held in trust for the exclusive benefit of participating employees and not be accessible by government or its creditors.

During fiscal year 1998, the Lafayette City-Parish Consolidated Government amended its deferred compensation plan and transferred ownership of the life insurance policies in connection with the Plan to Bank One Trust Company, N.A. According to this agreement, Bank One is now the Custodian for these policies which are being held in a Custodial Account for the exclusive benefit of the Plan's participants and beneficiaries.

Based on the above referenced amendment and reporting requirements of GASB Statement No.32, the Lafayette City-Parish Consolidated Government no longer reports the Deferred Compensation Plan in its financial statements. The prior year balance of \$11,546,649 has been removed from the October 31, 1997 Trust and Agency Fund totals.

Note 19. Employee Retirement Systems

The Lafayette City-Parish Consolidated Government maintains separate single-employer defined benefit pension plans for its fire and police employees and participates in the Municipal Employees Retirement System (MERS), and Parochial Employees' Retirement System (PERS). MERS and PERS

are statewide multi-employer, public employee retirement systems which cover virtually all City and Parish employees other than firemen and policemen. Payrolls of the Lafayette City-Parish Consolidated Government covered by pension funds for the period ended October 31, 1998 totaled \$44,647,296. The total payroll was \$48,768,172. Substantially, all Government employees participate in one of the following retirement systems:

Firemen's and Police Pension Plans

Plan descriptions and provisions:

The plans were created by special acts of the Louisiana Legislature and participation in them is mandatory for all employees, except that employees joining the departments after age 34 are ineligible. The payroll for employees covered by the plans for the year ended October 31, 1998, was \$5,908,197 for fire employees and \$6,254,791 for police employees. Membership in the plans at November 1, 1997, the most recent information available, is comprised of the following:

	Firemen's Pension and Relief Fund	Police Pension and Relief Fund
Retirees and beneficiaries currently receiving benefits	89	80
Active participants:		
Fully vested	32	9
Non-vested	164	208

NOTES TO FINANCIAL STATEMENTS

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

	Firemen's Pension and Relief <u>Fund</u>	Police Pension and Relief <u>Fund</u>
Basic benefit-based on percentage of highest average monthly salary		
Employed prior to 8-1-75	5%	66.67%
Employed subsequent to 8-1-75	5%	5%
Additional benefits - based on percentages of highest average monthly salary		
Employed prior to 8-1-75 - Each additional year of service over 20 years	1%	-
Employed subsequent to 8-1-75 - Each additional year of service over 25 years	2%	2%
Maximum total benefits -		
Employed prior to 8-1-75	65%	66.67%
Employed subsequent to 8-1-75	65%	65%

An employee who is discharged from service or voluntarily resigns is entitled to receive all funds which he has paid into the plan, upon request.

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

Funding status and progress:

The pension benefit obligation was determined as part of an actuarial valuation of the plan as of November 1, 1997. Significant actuarial assumptions used in determining the pension benefit obligation include: (i) a rate of return on the investment of present and future assets of 8 percent per year compounded annually, (ii) salary scales that reflect inflation of 4.5% and merit and seniority increases of 0.5%, and (iii) administrative expenses of \$10,000 annually.

	Firemen's Pension and Relief <u>Fund</u>	Police Pension and Relief <u>Fund</u>
Pension benefit obligations:		
Participants currently receiving benefits	\$17,677,200	\$19,624,600
Current employees -		
Accumulated employee contributions	4,949,200	4,203,200
Employer financed vested	6,352,800	392,100
Employer financed nonvested	<u>4,741,400</u>	<u>7,040,200</u>
Total pension benefit obligation	\$33,720,600	\$31,260,100
Net assets available for benefits, at cost (market value is \$12,380,620 and \$2,549,582 for firemen and police, respectively)	<u>11,146,611</u>	<u>2,293,973</u>
Unfunded pension benefit obligation	<u>\$22,573,989</u>	<u>\$28,966,127</u>

During the year ended November 1, 1997, the Firemen's and Police Funds experienced a net increase in pension benefit obligations of \$1,971,000 and \$1,673,700, respectively. None of that change was due to plan amendments.

Assets are valued at cost for balance sheet purposes. Investments in any one organization, representing 5% or more of the net assets available for benefit at October 31, 1997 are detailed below:

	Firemen's Pension and Relief <u>Fund</u>	Police Pension and Relief <u>Fund</u>
Funds with Munder Capital:		
Money Market Funds	\$ 429,585	\$ 108,475
U.S. Government Obligations	5,797,844	899,677
Corporate Bonds	3,322,958	740,573
Equities	<u>1,788,930</u>	<u>391,923</u>
	<u>\$11,319,317</u>	<u>\$ 2,140,648</u>

NOTES TO FINANCIAL STATEMENTS

Contributions required and contributions made:

Employer and employee contributions to the plans for the year ended October 31, 1998, made in accordance with state law rather than actuarial methods, were as follows:

	Firemen's Pension and Relief Fund	Police Pension and Relief Fund
Employer contributions	\$ 590,820	\$ 625,479
Employee contributions	\$ 553,326	\$ 625,479
Employer contributions as a percent of current year covered payroll	10%	10%
Employee contributions as a percent of current year covered payroll (rate for Firemen's Pension and Relief Fund is reduced when the participants reach the age specified in the statute)	10%	10%

As noted, contributions are made according to statutory requirements, not actuarial recommendations. Through the year ended November 1, 1997, the Government's actuary has determined that the current contribution in the firemen's fund is 65.30% of that required to amortize unfunded liabilities over 30 years and, in the police fund, 61.40% of that required to amortize over 30 years. The Government is ultimately liable for any deficits which may develop in the funds in future years. However, on November 1, 1998, subsequent to the Government's fiscal year-end, the fire and police retirement systems merged with their respective statewide system.

During 1991, the Firemen's Pension and Relief Fund instituted a Deferred Retirement Option Plan (DROP). Under this plan, a member who is eligible for retirement may request continuation on active duty up to two years, during which time retirement payments which would have been made to the retiree had retirement occurred will be accrued to the participant in the Pension Fund and paid in a lump sum upon actual retirement from active duty. During the two year period, the City continues to make the same required contribution for the participant, but the participant's contributions are decreased depending upon date of employment and length of service. At October 31, 1998, twenty-two firemen were participating in this program. Benefits accrued to them through October 31, 1998 aggregated \$820,825.

Trend information:

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

Municipal Employees' Retirement Systems (MERS)

Plan description and provisions:

The payroll for employees covered by the MERS for the year ended October 31, 1998 was \$22,208,125.

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

Description of funding policy:

Covered employees are required to contribute 9.25% of their salary to MERS; the Government contributed 5.75%. Contributions for the year ended October 31, 1998 were \$2,054,252 from employees and \$1,328,077 from the Government.

The pension benefit obligation at June 30, 1998, the last actuarial determination available, for the MERS Plan A as a whole, determined through an actuarial valuation performed as of that date, was \$392,335,456. The MERS Plan A net assets available for benefits on that date (valued at market) were \$408,685,269, resulting in no unfunded pension benefit obligation. The Consolidated Government's contribution for 1998 represented approximately 20.03% of total contributions required of all participating employers.

Parochial Employees' Retirement System (PERS)

Plan description and provisions:

The payroll for employees covered by the PERS for the period ended October 31, 1998 was \$9,949,566.

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

NOTES TO FINANCIAL STATEMENTS

System also provides disability and survivor benefits. Benefits are established by State statute. Note 21. Environmental Liability

Description of funding policy:

Covered employees are required to contribute 9.50% of their earnings to the plan; the Government contributed 7.75%. The total contribution for the year was \$1,713,752 which consisted of \$768,543 from the Government and \$945,209 from its employees. Contributions are also established by State statute.

The pension benefit obligation at December 31, 1997, the most recent report available, for the PERS Plan A as a whole, determined through an actuarial valuation performed as of that date, was \$881,981,793. The PERS Plan A net assets available for benefit on that date (valued at cost or amortized cost) were \$874,023,941, resulting in an unfunded pension benefit obligation of \$7,957,852. The Consolidated Government's contribution represented approximately 3.59% of total contributions required of all participating employers.

Trend information:

Ten-year historical trend information providing information about progress made in accumulating sufficient assets to pay benefits when due is presented in the PERS December 31, 1997 annual report.

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

Note 20. Contingent Liabilities

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

Note 21. Environmental Liability

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

The City currently has plans to conduct a clean-up of the site using bioremediation technology. This method of remediation involves the introduction of micro-organisms into the soil through the use of various ground wells which will be bored throughout the site. The cost of this clean-up utilizing bioremediation technology is estimated at approximately \$1,750,000 and will take several years to complete. Through October 31, 1998, the City has incurred expenses of \$667,273 in connection with the remediated project for environmental testing and consulting. The estimated remaining cost of the clean-up of \$1,082,727 is accrued in the Utilities System Fund at October 31, 1998.

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

Note 22. Commitments

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

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

NOTES TO FINANCIAL STATEMENTS

annual installments of \$91,278. The final installment was paid in August 1997.

Note 23. Lease Agreements - Waterworks Districts

The Utilities System has entered into long-term lease-purchase and franchise agreements with Waterworks District Numbers 1, 3 and 4 of the Parish of Lafayette for a period of thirty years from the dates of the agreements. These districts were originally created to furnish water to residents of various areas in or near the City of Lafayette. The agreements provide that the City operate these water systems, including billing the consumers and collecting the monies for services, and furnishing all labor, materials, equipment, transportation, and tools to operate and maintain these systems. The agreements further provide that the City is to provide funds to pay the outstanding revenue bonds and interest thereon when due plus an additional amount for additions and extensions, and administration and overhead expenses. There were no outstanding bonds for any of the Waterworks Districts at October 31, 1998.

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

Note 24. Risk Management

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

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

The claims liability of \$5,840,302 reported at October 31, 1998 is based on the requirements of Governmental Accounting Standards Board (GASB) Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the

financial statements and the amount of the loss can be reasonably estimated. Changes in the fund's unpaid claims liability amount in fiscal year 1998 and 1997 were as follows:

	1998	1997
Unpaid claims liability, beginning	\$ 5,594,150	\$ 7,219,682
Current year claims and changes in estimates	4,114,682	1,996,722
Claims paid	<u>(3,868,530)</u>	<u>(3,622,254)</u>
Unpaid claims liability, ending	<u>\$ 5,840,302</u>	<u>\$ 5,594,150</u>

Although the Government's Self-Insurance Fund is operated on a unitary basis, contributions for premiums, reserves and losses for coverages are divided between those applicable to the Government's utilities system and those applicable to non-utility funds (funded primarily from General Fund revenues). These contributions are also reported as quasi-external transactions. The accumulated deficit at October 31, 1998 is applicable to utility and non-utility activity as follows:

Retained earnings (accumulated deficit):	\$ 1,231,694
Utility	<u>(4,298,851)</u>
Other	<u>(1,067,157)</u>
Total	<u>\$ (3,067,157)</u>

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

The City is also self-insured for group hospitalization. This activity is accounted for in the Group Hospitalization Fund which was established during the 1988 fiscal year; the Parish employees joined in September of 1996. Both employer's and employees' portions of premiums are paid into the Group Hospitalization Fund and are available to pay claims and administrative costs. The claims liability of \$1,498,227 reported in the fund at October 31, 1998 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 unpaid claims liability amount in fiscal year 1998 and 1997 were as follows:

NOTES TO FINANCIAL STATEMENTS

	<u>1998</u>	<u>1997</u>	As Presented in <u>Exhibit C</u>	Adjustment to Actual	Total per <u>Exhibit B</u>
Claims liability, beginning	\$ 1,634,411	\$ 1,360,000	\$ 73,449,886	\$ 129,197	\$ 73,579,083
Current year claims and changes in estimates	7,861,299	8,928,932	(27,005,268)	(5,521)	(27,010,789)
Claims paid	<u>(7,997,483)</u>	<u>(8,654,521)</u>			
Claims liability, ending	<u>\$ 1,498,227</u>	<u>\$ 1,634,411</u>			

Revenues	3,000,000	-	3,000,000	-	3,000,000
Expenditures	7,078,728	32,457	7,078,728	32,457	7,111,185
Other financing sources (uses):					
Proceeds from sale of bonds					
Operating transfers in					
Operating transfers out			(53,106,930)	-	(53,106,930)
Transfers from component units			4,531	-	4,531
Transfers to component units			<u>(38,193)</u>	<u>-</u>	<u>(38,193)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ 3,382,754	\$ 156,133	\$ 3,382,754	\$ 156,133	\$ 3,538,887
Fund balances, beginning, as restated	5,367,496	137,751	5,367,496	137,751	5,505,247
Residual equity transfers out	<u>(62,093)</u>	<u>(62,093)</u>	<u>(62,093)</u>	<u>(62,093)</u>	<u>(62,093)</u>
Fund balances, ending	<u>\$ 8,688,157</u>	<u>\$ 293,884</u>	<u>\$ 8,688,157</u>	<u>\$ 293,884</u>	<u>\$ 8,982,041</u>

Note 25. Compensation of Council

A detail of compensation paid to individual council members for the period ended October 31, 1998 follows:

<u>City-Parish Council</u>	
Ted Ardoin	\$ 18,000
Robert Castille	18,000
Christopher Williams	18,000
Louis C. Benjamin, Jr.	18,000
Lenwood Broussard	18,000
Jerry Trumps	18,000
Ernest Alexander	18,000
Daryl Schouest	18,000
Randal Menard	<u>18,000</u>
Total	<u>\$ 162,000</u>

Note 26. Budgets for Special Revenue Funds

The Lafayette City-Parish Consolidated Government adopts a non-GAAP basis budget for the Urban Development Action Grant Fund and no budget was adopted for the CD - First Time Homebuyer Fund. Both of these funds are included in the special revenue fund type. A reconciliation of the actual-on-budgetary-basis special revenue fund activity shown in Exhibit C with the Combined Statement of Revenues, Expenditures and Changes in Fund Balances - All Governmental Fund Types and Expendable Trust Funds (Exhibit B) follows:

Note 27. Budgets for Debt Service Funds

The Lafayette City-Parish Consolidated Government does not adopt budgets for the special assessment bond funds which are included in the debt service fund type. Also, a budget was not adopted for the Certificates of Indebtedness, Series 1998 Sinking Fund. A reconciliation of the actual-on-budgetary-basis debt service fund activity shown in Exhibit C with the Combined Statement of Revenues, Expenditures and Changes in Fund Balances - All Governmental Fund Types and Expendable Trust Funds (Exhibit B) follows:

NOTES TO FINANCIAL STATEMENTS

	As Presented in Exhibit C	Adjustment to Actual	Total per Exhibit B	Reserved Fund Balances		
				In- complete Contracts	Encum- brances	Non current Receiv- ables Inventory
Revenues	\$ 5,571,771	\$ 109,938	\$ 5,681,709			
Expenditures	(19,525,624)	(174,671)	(19,700,295)			
Other financing sources (uses):						
Proceeds from sale of bonds	6,920,000	-	6,920,000			\$ 30,509
Transfer to paying agent	(6,920,000)	-	(6,920,000)			
Operating transfers in	20,131,119	33,060	20,164,179			406,711
Operating transfers out	(978,781)	-	(978,781)		318,812	318,812
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ 5,198,485	\$ (31,673)	\$ 5,166,812	1,567,405	3,771	1,571,176
Fund balances, beginning, as restated	22,579,150	896,509	23,475,659	25,581	2,868	28,449
Fund balances, ending	\$ 27,777,835	\$ 864,836	\$ 28,642,671			
Note 28. Fund Equity - Special Revenue Funds and Component Units						
Fund balances in the special revenue funds have been reserved and designated as follows at October 31, 1998:						
				51,824		51,824
				56,245		56,245
				48,135	79	48,214
					14,012	14,012
				176,868		176,868
				5,454		5,454
					65,009	65,009

\$1,817,989 \$134,253 \$383,821 \$406,711 \$ 30,509 \$2,771,283

NOTES TO FINANCIAL STATEMENTS

Note 29. Fund Equity - Reserved and Designated

Fund equity has been reserved and designated for the following purposes at October 31, 1998:

	Designated Fund Balances		Total
	Continuing/Working Capital	Capital Expenditures	
Road and Bridge Maintenance Parishwide	\$ -	\$ 505,222	\$ 505,222
Drainage Maintenance	-	492,992	492,992
Adult Correctional Facility Maintenance Lafayette Parish Public Library Courthouse and Jail Maintenance Juvenile Detention Maintenance Health Unit Maintenance War Memorial Building Metrocode	541,101	215,495	1,324,609
	-	85,370	85,370
	210,000	176,246	563,275
	135,000	2,785,956	2,920,956
	-	87,869	87,869
	-	800,000	800,000
	<u>\$ 886,101</u>	<u>\$ 4,429,712</u>	<u>\$ 5,860,855</u>

Primary government Retained earnings: Reserved for debt retirement - Enterprise fund types	\$ 91,258,883
Designated for self-insurance claims - Enterprise fund types	\$ 1,394,425
Fund balance: Reserved for: Inventory - General Fund Special revenue fund types	\$ 1,790 30,509 32,299
Encumbrances - General Fund Special revenue fund types Capital projects fund types	\$ 14,546 134,253 9,255,473 9,404,272
Noncurrent receivables - Special revenue fund types	\$ 406,711
Incomplete contracts - General Fund Special revenue fund types	\$ 78,719 1,817,989 1,896,708
Housing - Special revenue fund types	\$ 383,821
Employee retirement - Expendable trust funds	\$ 19,532
External investment pool participants - Expendable trust funds	\$ 812,626
	\$ 12,955,969

NOTES TO FINANCIAL STATEMENTS

Fund balance:
 Unreserved - designated for:
 Subsequent year's expenditures -

General Fund \$ 6,231,141
 Special revenue fund types 1,545,042
 Capital projects fund types 3,000,000
\$ 10,776,183

Operations -
 General Fund \$ 5,175,000
 Special revenue fund types 886,101
\$ 6,061,101

Debt retirement -
 Debt service fund types \$ 27,733,584

Capital expenditures -
 General Fund \$ 2,767,280
 Special revenue fund types 4,429,712
 Capital projects fund types 80,296,797
\$ 87,493,789

Note 31. Food Stamps

Prior to January 1998, the Food Stamp Program was operated by Lafayette Parish Consolidated Government under an agreement with the Louisiana Department of Health and Hospitals. The Government was reimbursed 50% of its operating costs by DHH based on monthly cost reports. Funds were provided by the U.S. Department of Agriculture through the State Administrative Match Program. The Food Stamp Program was terminated in January 1998. Prior to the closing of the office, the Government issued \$2,006, transferred out \$747,500, was credited for \$37,986, which resulted in an ending balance of \$-0- in the food stamp inventory at January 31, 1998, which information is not reflected in the financial statements.

Component units
 Retained earnings:
 Reserved for debt retirement \$ 8,404,884

Fund balance:
 Reserved for:
 Employee retirement \$ 16,021,304
 Capital expenditures 2,193,231
 Event promotion 65,462
\$ 18,279,997

Note 32. Supplemental Information Pertaining to Year 2000 Issue

The Year 2000 problem (Y2K) describes a problem which exists in many computer systems and software applications, as well as in embedded computer chips used in other forms of electronic technology, such as communications equipment, control systems, equipment, etc. Basically anything electronic can be effected by the Year 2000 problem. The problem originates from the use of a two digit year field in early computer systems and applications to reduce the costly computer disc space requirements. On January 1, 2000, many of these computer systems, software applications and microprocessors may not properly recognize the two digit year field for the year 2000, which would adversely affect applications and/or routines which are date dependent. Lafayette Consolidated Government and its predecessors have been aware of this

Note 30. DEQ Revolving Loan Fund

During the 1996 fiscal year, the City Council approved an ordinance to issue \$18,400,000 of Utilities Revenue Bonds, Series 1996, to the Louisiana Department of Environmental Quality (DEQ). At the time this ordinance was adopted, the \$18,400,000 threshold was the remaining bond authorization approved by the City Council for issuance of Utilities Revenue Bonds. The City has entered into a loan and pledge agreement with DEQ which allows the Lafayette Utilities System to make draws of the \$18,400,000 commitment as construction funds are expended for water plant construction and wastewater system modifications. During the interim loan period, interest is payable semi-annually on May 1 and November 1 at an

NOTES TO FINANCIAL STATEMENTS

pending problem since 1986, and have taken extensive action to address the problem.

Lafayette Consolidated Government has been pursuing the inventory and assessment of its various systems, facilities and processes in order to identify areas which may be impacted by the Year 2000 issue. While the Government is still taking steps to identify potential problems, it has taken reasonable steps to remediate known problem areas and test solutions to reasonably insure compliance. Special emphasis is being given to prioritizing the needs of particular areas within the Government that could be vulnerable to Year 2000 problems. Those departments within the Government that are primarily responsible for providing basic services and safety needs for the citizenry have been the primary focus of the Year 2000 effort. These departments include Utilities, Public Works and Fire and Police. The Information Services Division has also been active in identifying problems in the numerous computer and information systems which affect all areas of the Government, in order to resolve potential Year 2000 issues.

Assessments/Inventory Stage - Mission-critical software assessment complete as of October 31, 1998. Estimated completion date for mission-critical equipment is March 31, 1999. Lafayette Utilities System entered into a contract for assessment and inventory consultation on February 18, 1999.

Remediation Stage - Mission-critical software remediation completed as of October 31, 1998. Estimated completion date for remediation of mission-critical equipment is June 30, 1999.

Validation/Testing Stage - Mission-critical software testing completed as of October 31, 1998. Mission-critical software will be tested a second time. Estimated completion date for the second test of mission critical software and for testing of mission-critical equipment is June 30, 1999.

NOTES TO FINANCIAL STATEMENTS

Note 33. Change in Accounting Principles

GASB Statement No. 31, which is effective for periods beginning after June 15, 1997, establishes fair value accounting and financial reporting standards. Accounting changes adopted to conform to the Statement are required to be applied retroactively for all periods presented. As a result of applying the Statement, the 1997 financial statements have been restated to reflect an increase of \$67,089 in net income/excess of revenues and other sources over expenditures and other uses, as detailed below. In addition and also detailed below, the beginning retained earnings/fund balances, as reflected in the 1997 financial statements have been restated to reflect an increase of \$1,338,554.

Primary Government:

Lafayette City-Parish Consolidated Government:

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds	Internal Service Funds	Trust and Agency Funds	Total
Beginning fund balances/retained earnings (accumulated deficit)	\$20,964,580	\$4,516,513	\$20,868,028	\$48,214,575	\$270,868,283	\$(2,596,687)	\$ 276,166	\$363,111,458
Net increase in fair value of investments at October 31, 1996 (cumulative effect of a change in accounting principles)	42,736	5,383	31,748	123,824	113,872	11,238	644	329,445
Beginning fund balances/retained earnings (accumulated deficit), as restated	\$21,007,316	\$4,521,896	\$20,899,776	\$48,338,399	\$270,982,155	\$(2,585,449)	\$ 276,810	\$363,440,903
Increase (decrease) in excess of revenues and other sources over expenditures and other uses	\$ 5,937	\$ 1,462	\$ 4,956	\$ 26,858	\$ 96,877	\$ 890	\$ 89	\$ 137,069

LPPA:

Beginning retained earnings
 Net increase in fair value of investments at October 31, 1996 (cumulative effect of a change in accounting principle)

Beginning retained earnings	\$ 7,758,372
Net increase in fair value of investments at October 31, 1996 (cumulative effect of a change in accounting principle)	10,118

Beginning retained earnings, as restated

Beginning retained earnings, as restated	\$ 7,768,490
--	--------------

Increase in net income

Increase in net income	\$ 146,146
------------------------	------------

Component Units:

Beginning fund equity
 Net increase in fair value of investments at October 31, 1996 (cumulative effect of a change in accounting principle)

Beginning fund equity	\$20,264,761
Net increase in fair value of investments at October 31, 1996 (cumulative effect of a change in accounting principle)	998,991

Beginning fund equity, as restated

Beginning fund equity, as restated	\$21,263,752
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Decrease in net income

Decrease in net income	\$ (216,126)
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NOTES TO FINANCIAL STATEMENTS

The beginning fund balance in the 1998 Trust and Agency financial statements has been restated to reflect an increase of \$894,435. This restatement is the result of reporting the external agencies included in the consolidated cash account in the Investment Trust Fund as required by the Statement. The 1997 financial statements are not presented for this fund. The effect of this adjustment on fund equity is as follows:

Beginning fund balance	\$ -
Cumulative effect of a change in accounting principle	<u>894,435</u>
Beginning fund balance, as restated	<u>\$ 894,435</u>

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FINANCIAL STATEMENTS OF INDIVIDUAL FUNDS

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GENERAL FUND

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

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

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

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
GENERAL FUND

COMBINING BALANCE SHEET
October 31, 1998
With Comparative Totals for October 31, 1997

ASSETS	City General <u>Fund</u>	Parish General <u>Fund</u>
Cash	\$ 746,772	\$ 557,855
Investments	15,743,208	8,100,917
Accrued interest receivable	246,571	126,877
Taxes receivable - delinquent	145,148	-
Allowance for uncollectible taxes	(145,148)	-
Accounts receivable	405,416	726,274
Due from other governmental agencies	457,932	155,811
Due from other funds	1,694,762	81,189
Due from component units	-	16,966
Other receivables	78,338	-
Inventories	<u>1,790</u>	<u>-</u>
Total assets	<u>\$19,374,789</u>	<u>\$ 9,765,889</u>
LIABILITIES AND FUND BALANCES		
LIABILITIES:		
Accounts payable and contract retainage	\$ 597,967	\$ 195,580
Accrued expenses	947,421	43,089
Other payables	93,679	6
Due to other governmental agencies	-	-
Deferred revenue	-	-
Due to other funds	1,882,938	253,532
Due to component units	<u>302,856</u>	<u>1,590</u>
Total liabilities	<u>\$ 3,824,861</u>	<u>\$ 493,797</u>
FUND BALANCES:		
Reserved for -		
Incomplete contracts	\$ 4,444	\$ 74,275
Encumbrances	-	14,546
Inventory	1,790	-
Unreserved -		
Designated for:		
Contingencies/working capital	1,675,000	3,500,000
Capital expenditures	9,948	615,800
Subsequent year's expenditures	3,973,489	2,257,652
Capital expenditures in special revenues funds	-	2,141,532
Undesignated	<u>9,885,257</u>	<u>668,287</u>
Total fund balances	<u>\$15,549,928</u>	<u>\$ 9,272,092</u>
Total liabilities and fund balances	<u>\$19,374,789</u>	<u>\$ 9,765,889</u>

See Notes to Financial Statements.

<u>Totals</u>	
<u>October 31,</u> <u>1998</u>	<u>October 31,</u> <u>1997</u>
\$ 1,304,627	\$ 1,606,570
23,844,125	20,251,070
373,448	235,315
145,148	129,601
(145,148)	(129,601)
1,131,690	935,502
613,743	431,830
1,775,951	1,846,927
16,966	124,931
78,338	65,926
<u>1,790</u>	<u>11,997</u>
<u>\$29,140,678</u>	<u>\$25,510,068</u>
\$ 793,547	\$ 435,266
990,510	877,981
93,685	201,399
-	631
-	301
2,136,470	1,574,990
<u>304,446</u>	<u>161,430</u>
<u>\$ 4,318,658</u>	<u>\$ 3,251,998</u>
\$ 78,719	\$ 48,110
14,546	6,366
1,790	11,997
5,175,000	5,175,000
625,748	206,282
6,231,141	6,155,404
2,141,532	902,701
<u>10,553,544</u>	<u>9,752,210</u>
<u>\$24,822,020</u>	<u>\$22,258,070</u>
<u>\$29,140,678</u>	<u>\$25,510,068</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
GENERAL FUND

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
For the Year Ended October 31, 1998
With Comparative Totals for Year Ended October 31, 1997

	<u>City General Fund</u>	<u>Parish General Fund</u>
Revenues:		
Taxes	\$ 4,979,302	\$ 6,529,453
Utilities system payments in lieu of taxes	9,991,808	-
Licenses and permits	3,621,261	324,377
Intergovernmental	2,009,691	1,019,788
Charges for services	5,679,639	259,378
Fines and forfeits	1,036,060	20,240
Investment income	1,067,559	504,315
Miscellaneous	<u>928,976</u>	<u>218,673</u>
Total revenues	<u>\$ 29,314,296</u>	<u>\$ 8,876,224</u>
Expenditures:		
Current -		
General government	\$ 12,154,789	\$ 1,770,208
Public safety	19,228,751	647,668
Health and welfare	-	18,805
Streets and drainage	8,427,104	117
Culture and recreation	918,454	15,056
Conservation of natural resources	-	51,550
Economic development and assistance	29,892	16,476
Economic opportunity	-	-
Capital outlay	<u>-</u>	<u>78,928</u>
Total expenditures	<u>\$ 40,758,990</u>	<u>\$ 2,598,808</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (11,444,694)</u>	<u>\$ 6,277,416</u>
Other financing sources (uses):		
Proceeds from sale of property	\$ -	\$ -
Transfers from other funds	19,009,544	-
Transfers to other funds	(5,346,166)	(4,466,519)
Transfers to component units	<u>(396,356)</u>	<u>(1,131,368)</u>
Total other financing sources (uses)	<u>\$ 13,267,022</u>	<u>\$ (5,597,887)</u>
Excess of revenues and other sources over expenditures and other uses	<u>\$ 1,822,328</u>	<u>\$ 679,529</u>
Fund balances, beginning, as restated	13,727,600	8,530,470
Residual equity transfers in	<u>-</u>	<u>62,093</u>
Fund balances, ending	<u>\$ 15,549,928</u>	<u>\$ 9,272,092</u>
See Notes to Financial Statements.		

<u>Totals</u>	
<u>October 31,</u> <u>1998</u>	<u>October 31,</u> <u>1997</u>
\$11,508,755	\$10,356,623
9,991,808	10,098,678
3,945,638	3,865,197
3,029,479	3,038,446
5,939,017	5,745,206
1,056,300	952,730
1,571,874	1,449,829
<u>1,147,649</u>	<u>515,175</u>
<u>\$38,190,520</u>	<u>\$36,021,884</u>
\$13,924,997	\$13,903,020
19,876,419	17,854,752
18,805	82,670
8,427,221	5,515,049
933,510	973,637
51,550	60,242
46,368	50,530
-	67,000
<u>78,928</u>	<u>131,788</u>
<u>\$43,357,798</u>	<u>\$38,638,688</u>
<u>\$(5,167,278)</u>	<u>\$(2,616,804)</u>
\$ -	\$ 9,402
19,009,544	12,191,492
(9,812,685)	(6,919,410)
<u>(1,527,724)</u>	<u>(1,538,935)</u>
<u>\$ 7,669,135</u>	<u>\$ 3,742,549</u>
\$ 2,501,857	\$ 1,125,745
22,258,070	21,007,316
<u>62,093</u>	<u>125,009</u>
<u>\$24,822,020</u>	<u>\$22,258,070</u>

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

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET (GAAP BASIS) AND ACTUAL
Year Ended October 31, 1998
With Comparative Actual Amounts for Year Ended October 31, 1997

	<u>1998</u>		Variance -	
	<u>Budget</u>	<u>Actual</u>	Favorable	1997
			(Unfavorable)	<u>Actual</u>
Revenues:				
Taxes	\$ 4,806,303	\$ 4,979,302	\$ 172,999	\$ 4,710,353
Utilities System payments in lieu of taxes	10,100,000	9,991,808	(108,192)	10,098,678
Licenses and permits	3,498,500	3,621,261	122,761	3,528,342
Intergovernmental	2,044,487	2,009,691	(34,796)	2,090,476
Charges for services	5,672,014	5,679,639	7,625	5,440,548
Fines and forfeits	925,000	1,036,060	111,060	932,229
Investment income	996,700	1,067,559	70,859	1,008,353
Miscellaneous	<u>834,629</u>	<u>928,976</u>	<u>94,347</u>	<u>399,108</u>
Total revenues	\$ 28,877,633	\$ 29,314,296	\$ 436,663	\$28,208,087
Expenditures:				
General government	\$ 15,403,772	\$ 12,154,789	\$ 3,248,983	\$11,911,656
Public safety	20,197,702	19,228,751	968,951	17,338,469
Street and drainage	8,515,502	8,427,104	88,398	5,515,049
Economic development and assistance	30,867	29,892	975	34,054
Culture and recreation	<u>942,735</u>	<u>918,454</u>	<u>24,281</u>	<u>534,609</u>
Total expenditures	\$ 45,090,578	\$ 40,758,990	\$ 4,331,588	\$35,333,837
Deficiency of revenues over expenditures	<u>\$ (16,212,945)</u>	<u>\$ (11,444,694)</u>	<u>\$ 4,768,251</u>	<u>\$ (7,125,750)</u>
Other financing sources (uses):				
Transfers from other funds	\$ 18,568,139	\$ 19,009,544	\$ 441,405	\$12,191,492
Transfers to other funds	(5,425,980)	(5,346,166)	79,814	(4,130,200)
Transfers to component units	<u>(187,000)</u>	<u>(396,356)</u>	<u>(209,356)</u>	<u>(516,156)</u>
Total other financing sources (uses)	\$ 12,955,159	\$ 13,267,022	\$ 311,863	\$ 7,545,136
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>\$ (3,257,786)</u>	<u>\$ 1,822,328</u>	<u>\$ 5,080,114</u>	<u>\$ 419,386</u>
Fund balance, beginning, as restated	<u>3,257,786</u>	<u>13,727,600</u>	<u>10,469,814</u>	<u>13,308,214</u>
Fund balance, ending	<u>\$ -0-</u>	<u>\$ 15,549,928</u>	<u>\$15,549,928</u>	<u>\$13,727,600</u>

See Notes to Financial Statements.

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

STATEMENT OF REVENUES - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended October 31, 1998

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
Taxes -			
Ad valorem taxes	\$ 3,885,303	\$ 4,019,126	\$ 133,823
Interest and penalty on taxes	46,000	47,172	1,172
Franchise fees	<u>875,000</u>	<u>913,004</u>	<u>38,004</u>
Total taxes	<u>\$ 4,806,303</u>	<u>\$ 4,979,302</u>	<u>\$ 172,999</u>
Utilities System payments in lieu of taxes	<u>\$10,100,000</u>	<u>\$ 9,991,808</u>	<u>\$(108,192)</u>
Licenses and permits -			
Occupational licenses	\$ 3,046,000	\$ 3,166,617	\$ 120,617
Liquor licenses	183,500	186,609	3,109
Other licenses and permits	<u>269,000</u>	<u>268,035</u>	<u>(965)</u>
Total licenses and permits	<u>\$ 3,498,500</u>	<u>\$ 3,621,261</u>	<u>\$ 122,761</u>
Intergovernmental -			
Tobacco taxes	\$ 422,000	\$ 421,615	\$ (385)
Beer taxes	186,000	195,241	9,241
Housing authority payments in lieu of taxes	43,950	36,777	(7,173)
Video draw poker	1,000,000	1,130,391	130,391
Federal grant	342,537	216,806	(125,731)
State grant	<u>50,000</u>	<u>8,861</u>	<u>(41,139)</u>
Total intergovernmental	<u>\$ 2,044,487</u>	<u>\$ 2,009,691</u>	<u>\$ (34,796)</u>
Charges for services -			
General government costs billed to other funds	\$ 5,173,500	\$ 5,203,289	\$ 29,789
Filing fees	82,000	79,271	(2,729)
Traffic light maintenance	181,500	177,625	(3,875)
Machine charges	52,000	47,562	(4,438)
Other charges for services	<u>183,014</u>	<u>171,892</u>	<u>(11,122)</u>
Total charges for services	<u>\$ 5,672,014</u>	<u>\$ 5,679,639</u>	<u>\$ 7,625</u>

(continued)

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

STATEMENT OF REVENUES - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
Year Ended October 31, 1998

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
Fines and forfeits -			
Court fines	\$ 925,000	\$ 1,036,060	\$ 111,060
Investment income	\$ 996,700	\$ 1,067,559	\$ 70,859
Miscellaneous -			
Oil and gas leases	\$ 667,000	\$ 736,328	\$ 69,328
Other leases	43,254	46,288	3,034
Other	<u>124,375</u>	<u>146,360</u>	<u>21,985</u>
Total miscellaneous	\$ 834,629	\$ 928,976	\$ 94,347
Total revenues	<u>\$28,877,633</u>	<u>\$29,314,296</u>	<u>\$ 436,663</u>

See Notes to Financial Statements.

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

STATEMENT OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended October 31, 1998

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
Elected Officials:			
City Council -			
Operating	\$ 1,029,573	\$ 926,105	\$ 103,468
Reserve	4,813	-	4,813
President's Office	486,935	452,046	34,889
Chief Administrator's Office	232,548	220,674	11,874
Substance Abuse	641,707	567,180	74,527
City Court	1,794,445	1,682,268	112,177
Legal Department	<u>868,215</u>	<u>778,261</u>	<u>89,954</u>
Total elected officials	\$ 5,058,236	\$ 4,626,534	\$ 431,702
Finance Department	2,811,914	2,655,088	156,826
Administrative Services Department	2,667,282	2,409,501	257,781
General Accounts	3,503,500	1,277,590	2,225,910
Police Department	12,672,579	11,803,480	869,099
Fire Department	7,525,123	7,425,271	99,852
Public Works Department	8,515,502	8,427,104	88,398
Community Development Department	1,146,581	1,120,462	26,119
Planning and Development Management	786,032	647,753	138,279
Civil Service	<u>403,829</u>	<u>366,207</u>	<u>37,622</u>
Total expenditures	<u>\$45,090,578</u>	<u>\$40,758,990</u>	<u>\$4,331,588</u>

See Notes to Financial Statements.

Exhibit G-5

<u>Function</u>				
<u>General Government</u>	<u>Public Safety</u>	<u>Streets and Drainage</u>	<u>Economic Development and Assistance</u>	<u>Culture and Recreation</u>
\$ 926,105	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
452,046	-	-	-	-
220,674	-	-	-	-
567,180	-	-	-	-
1,682,268	-	-	-	-
<u>778,261</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
\$ 4,626,534	\$ -0-	\$ -0-	\$ -0-	\$ -0-
2,655,088	-	-	-	-
2,409,501	-	-	-	-
1,277,590	-	-	-	-
-	11,803,480	-	-	-
-	7,425,271	-	-	-
-	-	8,427,104	-	-
172,116	-	-	29,892	918,454
647,753	-	-	-	-
<u>366,207</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$12,154,789</u>	<u>\$19,228,751</u>	<u>\$8,427,104</u>	<u>\$ 29,892</u>	<u>\$ 918,454</u>

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

STATEMENT OF OTHER FINANCING SOURCES (USES) -
BUDGET (GAAP BASIS) AND ACTUAL
Year Ended October 31, 1998

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
Other financing sources:			
Transfers from other funds -			
Parish general fund	\$ 3,737,697	\$ 3,737,706	\$ 9
Sales tax trust funds	11,665,294	11,763,018	97,724
Other special revenue funds	<u>3,165,148</u>	<u>3,508,820</u>	<u>343,672</u>
Total other financing sources	<u>\$18,568,139</u>	<u>\$19,009,544</u>	<u>\$ 441,405</u>
Other uses:			
Transfers to other funds -			
Special revenue funds	\$ 4,981,780	\$ 4,962,788	\$ 18,992
Enterprise funds	423,200	363,873	59,327
Fiduciary funds	<u>21,000</u>	<u>19,505</u>	<u>1,495</u>
	\$ 5,425,980	\$ 5,346,166	\$ 79,814
Transfers to component units	<u>187,000</u>	<u>396,356</u>	<u>(209,356)</u>
Total other uses	<u>\$ 5,612,980</u>	<u>\$ 5,742,522</u>	<u>\$(129,542)</u>
Total other financing sources (uses)	<u>\$12,955,159</u>	<u>\$13,267,022</u>	<u>\$ 311,863</u>

See Notes to Financial Statements.

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

DETAIL OF DEPARTMENTAL EXPENDITURES - BUDGET
(GAAP BASIS) AND ACTUAL
Year Ended October 31, 1998

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
Elected Officials:			
City Council -			
Personnel cost	\$ 513,182	\$ 510,389	\$ 2,793
Transportation	29,520	4,766	24,754
Materials and supplies	18,350	16,760	1,590
Telephone	37,064	22,745	14,319
Publications and recording	60,000	51,839	8,161
Travel and meetings	51,600	50,479	1,121
Printing and postage	43,636	33,373	10,263
Council reserve	4,813	-	4,813
Professional services	8,750	2,780	5,970
Uninsured losses	13,717	13,717	-
Professional fees	164,740	156,038	8,702
Contractual services	21,200	1,500	19,700
Vehicle subsidy leases	9,000	8,868	132
External appropriations	25,499	25,436	63
Tourist promotion	16,700	16,154	546
Training	2,000	795	1,205
Other	<u>14,615</u>	<u>10,466</u>	<u>4,149</u>
Total City Council	<u>\$ 1,034,386</u>	<u>\$ 926,105</u>	<u>\$ 108,281</u>
President's Office -			
Personnel cost	\$ 348,783	\$ 343,176	\$ 5,607
Transportation	5,500	4,203	1,297
Expense allowance	3,600	3,600	-
Materials and supplies	6,245	5,337	908
Travel and meetings	21,000	12,749	8,251
Telephone	14,500	15,115	(615)
Printing and postage	7,800	3,938	3,862
Uninsured losses	3,073	3,073	-
Vehicle subsidy leases	12,632	12,631	1
Municipal dues	2,000	817	1,183
Contractual services	24,284	17,847	6,437
Tourist promotion	33,178	26,057	7,121
External appropriations	3,000	2,940	60
Other	<u>1,340</u>	<u>563</u>	<u>777</u>
	<u>\$ 486,935</u>	<u>\$ 452,046</u>	<u>\$ 34,889</u>

(continued)

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

DETAIL OF DEPARTMENTAL EXPENDITURES - BUDGET
(GAAP BASIS) AND ACTUAL (CONTINUED)
Year Ended October 31, 1998

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
Elected Officials (continued):			
Chief Administrator's Office -			
Personnel cost	\$ 196,553	\$ 195,746	\$ 807
Transportation	1,500	1,434	66
Materials and supplies	2,374	2,154	220
Travel and meetings	2,945	1,807	1,138
Telephone and utilities	5,017	3,342	1,675
Printing and postage	1,425	691	734
Municipal dues	750	350	400
Training	6,722	3,731	2,991
Vehicle subsidy leases	9,100	7,330	1,770
Professional services	1,000	-	1,000
Uninsured losses	3,617	3,617	-
Other	<u>1,545</u>	<u>472</u>	<u>1,073</u>
	<u>\$ 232,548</u>	<u>\$ 220,674</u>	<u>\$ 11,874</u>
Substance Abuse -			
Personnel cost	\$ 417,562	\$ 378,143	\$ 39,419
Transportation	4,741	4,235	506
Materials and supplies	52,134	32,957	19,177
Travel and meetings	14,937	14,130	807
Telephone and utilities	20,146	16,946	3,200
Printing and postage	13,095	10,009	3,086
Contractual services	45,353	45,559	(206)
Maintenance	8,554	6,516	2,038
Alcohol management program	15,000	15,000	-
Training	5,400	4,654	746
Tourist/customer relations	10,982	10,963	19
Utilities	14,725	14,130	595
Other	<u>19,078</u>	<u>13,938</u>	<u>5,140</u>
	<u>\$ 641,707</u>	<u>\$ 567,180</u>	<u>\$ 74,527</u>
Total President's Office	<u>\$ 1,361,190</u>	<u>\$ 1,239,900</u>	<u>\$ 121,290</u>

(continued)

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

DETAIL OF DEPARTMENTAL EXPENDITURES - BUDGET
(GAAP BASIS) AND ACTUAL (CONTINUED)
Year Ended October 31, 1998

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
Elected Officials (continued):			
City Court -			
Operations -			
Personnel cost	\$ 1,002,868	\$ 935,007	\$ 67,861
Materials and supplies	27,843	15,397	12,446
Telephone and utilities	50,000	44,207	5,793
Maintenance	2,200	656	1,544
External appropriations	8,000	8,000	-
Contractual services	128,000	127,065	935
Printing and postage	14,300	11,464	2,836
Uninsured losses	11,282	11,282	-
Other	<u>5,007</u>	<u>3,019</u>	<u>1,988</u>
	<u>\$ 1,249,500</u>	<u>\$ 1,156,097</u>	<u>\$ 93,403</u>
City Marshall -			
Personnel cost	\$ 517,288	\$ 500,984	\$ 16,304
Transportation	22,500	20,486	2,014
Telephone	4,500	4,062	438
Other	<u>657</u>	<u>639</u>	<u>18</u>
	<u>\$ 544,945</u>	<u>\$ 526,171</u>	<u>\$ 18,774</u>
Total City Court	<u>\$ 1,794,445</u>	<u>\$ 1,682,268</u>	<u>\$ 112,177</u>
Legal Department -			
Personnel cost	\$ 130,465	\$ 106,062	\$ 24,403
Materials and supplies	12,558	11,552	1,006
Telephone	2,586	2,523	63
Professional services	70,000	70,000	-
Printing and binding	814	356	458
Travel and meeting	3,600	750	2,850
Legal fees	645,000	584,609	60,391
Other	<u>3,192</u>	<u>2,409</u>	<u>783</u>
	<u>\$ 868,215</u>	<u>\$ 778,261</u>	<u>\$ 89,954</u>
Total Legal Department	<u>\$ 868,215</u>	<u>\$ 778,261</u>	<u>\$ 89,954</u>
Total elected officials	<u>\$ 5,058,236</u>	<u>\$ 4,626,534</u>	<u>\$ 431,702</u>

(continued)

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

DETAIL OF DEPARTMENTAL EXPENDITURES - BUDGET
(GAAP BASIS) AND ACTUAL (CONTINUED)
Year Ended October 31, 1998

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
Finance Department:			
Director's Office -			
Personnel cost	\$ 116,761	\$ 111,504	\$ 5,257
Training	1,900	539	1,361
Materials and supplies	2,630	2,540	90
Telephone	2,300	2,174	126
Travel and meetings	1,160	560	600
Printing and postage	2,200	1,759	441
Vehicle subsidy leases	6,592	6,159	433
Dues and licenses	2,300	1,614	686
Uninsured losses	3,655	3,655	-
Other	854	311	543
	<u>\$ 140,352</u>	<u>\$ 130,815</u>	<u>\$ 9,537</u>
Budget Management -			
Personnel cost	\$ 152,688	\$ 151,697	\$ 991
Training	5,485	4,102	1,383
Materials and supplies	1,760	1,737	23
Telephone	2,000	1,644	356
Printing and postage	6,495	6,487	8
Maintenance	800	759	41
Other	895	293	602
	<u>\$ 170,123</u>	<u>\$ 166,719</u>	<u>\$ 3,404</u>
Office of Controller -			
Personnel cost	\$ 92,788	\$ 70,407	\$ 22,381
Training	2,000	870	1,130
Maintenance	1,165	856	309
Vehicle subsidy leases	5,709	3,474	2,235
Materials and supplies	900	787	113
Other	660	550	110
	<u>\$ 103,222</u>	<u>\$ 76,944</u>	<u>\$ 26,278</u>

(continued)

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

DETAIL OF DEPARTMENTAL EXPENDITURES - BUDGET
(GAAP BASIS) AND ACTUAL (CONTINUED)
Year Ended October 31, 1998

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
Finance Department (continued):			
Accounting -			
Personnel cost	\$ 764,675	\$ 717,611	\$ 47,064
Training	4,500	4,495	5
Materials and supplies	14,023	10,392	3,631
Telephone	13,500	11,208	2,292
Maintenance	3,500	1,467	2,033
Printing and postage	23,800	23,727	73
Contractual services	20,930	20,928	2
Other	<u>2,822</u>	<u>1,550</u>	<u>1,272</u>
	<u>\$ 847,750</u>	<u>\$ 791,378</u>	<u>\$ 56,372</u>
Revenue Collection -			
Personnel cost	\$ 932,917	\$ 900,659	\$ 32,258
Transportation	10,000	8,980	1,020
Materials and supplies	27,225	26,943	282
Maintenance	15,350	12,980	2,370
Telephone	11,605	10,459	1,146
Printing and postage	53,005	46,526	6,479
Contractual services	98,000	98,820	(820)
Publications and recording	32,500	31,651	849
Training	600	403	197
Other	<u>2,230</u>	<u>1,156</u>	<u>1,074</u>
	<u>\$ 1,183,432</u>	<u>\$ 1,138,577</u>	<u>\$ 44,855</u>
Purchasing and Property Management -			
Personnel cost	\$ 325,707	\$ 321,175	\$ 4,532
Transportation	900	743	157
Training	4,200	1,311	2,889
Materials and supplies	7,550	6,771	779
Telephone	7,000	6,302	698
Printing and postage	13,800	10,159	3,641
Maintenance	4,500	2,682	1,818
Contractual services	1,450	455	995
Other	<u>1,928</u>	<u>1,057</u>	<u>871</u>
	<u>\$ 367,035</u>	<u>\$ 350,655</u>	<u>\$ 16,380</u>
Total Finance Department	<u>\$ 2,811,914</u>	<u>\$ 2,655,088</u>	<u>\$ 156,826</u>

(continued)

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

DETAIL OF DEPARTMENTAL EXPENDITURES - BUDGET
(GAAP BASIS) AND ACTUAL (CONTINUED)
Year Ended October 31, 1998

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
Administrative Services Department:			
Director's Office -			
Personnel cost	\$ 93,867	\$ 93,754	\$ 113
Training	2,240	1,276	964
Materials and supplies	3,148	2,746	402
Telephone	1,700	2,247	(547)
Travel and meetings	4,930	3,213	1,717
Printing and postage	1,769	679	1,090
Vehicle subsidy leases	7,117	6,031	1,086
Uninsured losses	34,477	34,477	-
Other	<u>2,407</u>	<u>920</u>	<u>1,487</u>
	<u>\$ 151,655</u>	<u>\$ 145,343</u>	<u>\$ 6,312</u>
Information Services -			
Personnel cost	\$ 1,042,046	\$ 869,892	\$ 172,154
Training	40,000	37,240	2,760
Materials and supplies	41,500	38,166	3,334
Telephone	80,000	57,448	22,552
Travel and meetings	6,400	4,187	2,213
Printing and postage	10,100	10,204	(104)
Professional services	195,950	161,415	34,535
Maintenance	67,100	73,635	(6,535)
Publications and recording	10,000	6,991	3,009
Other	<u>4,025</u>	<u>1,779</u>	<u>2,246</u>
	<u>\$ 1,497,121</u>	<u>\$ 1,260,957</u>	<u>\$ 236,164</u>
Human Resources -			
Personnel cost	\$ 274,720	\$ 271,702	\$ 3,018
Materials and supplies	7,480	7,501	(21)
Telephone	3,600	3,485	115
Printing and postage	6,068	6,197	(129)
Training	3,500	3,198	302
Awards and advertising	1,500	1,498	2
Transportation	1,000	441	559
Maintenance	2,382	2,366	16
Other	<u>1,402</u>	<u>1,300</u>	<u>102</u>
	<u>\$ 301,652</u>	<u>\$ 297,688</u>	<u>\$ 3,964</u>

(continued)

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

DETAIL OF DEPARTMENTAL EXPENDITURES - BUDGET
(GAAP BASIS) AND ACTUAL (CONTINUED)
Year Ended October 31, 1998

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
Administrative Services Department			
(continued):			
Risk Management -			
Administration fees	\$ 536,481	\$ 525,855	\$ 10,626
Communications -			
Personnel cost	\$ 156,255	\$ 155,880	\$ 375
Transportation	5,600	5,882	(282)
Materials and supplies	3,200	3,111	89
Telephone	4,500	4,201	299
Printing and postage	858	863	(5)
Maintenance	8,575	8,336	239
Training	1,043	1,043	-
Other	342	342	-
	<u>\$ 180,373</u>	<u>\$ 179,658</u>	<u>\$ 715</u>
Total Administrative Services Department	<u>\$ 2,667,282</u>	<u>\$ 2,409,501</u>	<u>\$ 257,781</u>
General Accounts:			
External appropriations	\$ 297,956	\$ 291,200	\$ 6,756
Duplication costs	125,000	130,172	(5,172)
Professional services	164,040	104,682	59,358
Accrued sick leave	260,000	178,262	81,738
Insurance and bonds	666,824	487,312	179,512
Uninsured losses	8,898	8,898	-
Training	41,230	25,380	15,850
Election expense	68,000	20,346	47,654
Dues and licenses	25,000	24,405	595
Retirement	1,838,152	-	1,838,152
Other	8,400	6,933	1,467
Total General Accounts	<u>\$ 3,503,500</u>	<u>\$ 1,277,590</u>	<u>\$2,225,910</u>

(continued)

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

DETAIL OF DEPARTMENTAL EXPENDITURES - BUDGET
(GAAP BASIS) AND ACTUAL (CONTINUED)
Year Ended October 31, 1998

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
Police Department:			
Administration -			
Personnel cost	\$ 526,327	\$ 506,756	\$ 19,571
Materials and supplies	42,905	32,181	10,724
Municipal dues	9,175	8,989	186
Jailer services	100,000	100,000	-
Uninsured losses	887,323	887,323	-
External appropriations	8,000	5,000	3,000
Contractual services	63,164	10,266	52,898
Uniforms	38,300	34,347	3,953
Travel and meetings	35,647	22,939	12,708
Other	<u>3,600</u>	<u>465</u>	<u>3,135</u>
	<u>\$ 1,714,441</u>	<u>\$ 1,608,266</u>	<u>\$ 106,175</u>
Operations -			
Personnel cost	\$ 5,449,318	\$ 5,036,055	\$ 413,263
Uniforms	90,090	67,919	22,171
Materials and supplies	55,850	34,696	21,154
Other	<u>54,000</u>	<u>52,072</u>	<u>1,928</u>
	<u>\$ 5,649,258</u>	<u>\$ 5,190,742</u>	<u>\$ 458,516</u>
Services -			
Personnel cost	\$ 1,938,506	\$ 1,811,803	\$ 126,703
Uniforms	30,000	18,563	11,437
Training	95,000	93,913	1,087
Transportation	668,000	655,214	12,786
Materials and supplies	122,703	106,357	16,346
Telephone and utilities	289,000	275,843	13,157
Postage and printing	24,350	17,469	6,881
Maintenance	71,150	52,667	18,483
Professional services	17,708	13,212	4,496
External appropriations	107,091	107,089	2
Other	<u>3,350</u>	<u>1,299</u>	<u>2,051</u>
	<u>\$ 3,366,858</u>	<u>\$ 3,153,429</u>	<u>\$ 213,429</u>

(continued)

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

DETAIL OF DEPARTMENTAL EXPENDITURES - BUDGET
(GAAP BASIS) AND ACTUAL (CONTINUED)
Year Ended October 31, 1998

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
Police Department (continued):			
Criminal investigations -			
Personnel cost	\$ 1,694,412	\$ 1,647,594	\$ 46,818
Uniforms	26,695	26,358	337
Materials and supplies	32,465	28,195	4,270
Undercover investigation	56,000	56,182	(182)
Coroner's fees	79,000	53,422	25,578
Professional services	6,450	5,052	1,398
Vehicle subsidy leases	40,000	30,716	9,284
Other	7,000	3,524	3,476
	<u>\$ 1,942,022</u>	<u>\$ 1,851,043</u>	<u>\$ 90,979</u>
 Total Police Department	 <u>\$12,672,579</u>	 <u>\$11,803,480</u>	 <u>\$ 869,099</u>
Fire Department:			
Administrative -			
Personnel cost	\$ 133,136	\$ 131,421	\$ 1,715
Materials and supplies	7,000	6,710	290
Travel and meetings	8,200	6,787	1,413
Printing and postage	1,650	1,360	290
Vehicle subsidy leases	7,400	6,794	606
Uninsured losses	44,852	44,852	-
Other	1,100	798	302
	<u>\$ 203,338</u>	<u>\$ 198,722</u>	<u>\$ 4,616</u>
 Emergency operations -			
Personnel cost	\$ 5,849,572	\$ 5,838,930	\$ 10,642
Transportation	173,300	147,559	25,741
Uniforms	64,213	61,431	2,782
Materials and supplies	49,230	46,465	2,765
Maintenance	34,550	33,033	1,517
Utilities	90,000	79,326	10,674
Professional services	18,000	16,095	1,905
Training	1,100	585	515
Other	6,720	5,087	1,633
	<u>\$ 6,286,685</u>	<u>\$ 6,228,511</u>	<u>\$ 58,174</u>

(continued)

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

DETAIL OF DEPARTMENTAL EXPENDITURES - BUDGET
(GAAP BASIS) AND ACTUAL (CONTINUED)
Year Ended October 31, 1998

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
Fire Department (continued):			
Technical operations -			
Personnel cost	\$ 875,050	\$ 864,309	\$ 10,741
Training	60,000	46,051	13,949
Transportation	24,500	23,194	1,306
Materials and supplies	15,350	12,573	2,777
Maintenance	12,900	9,773	3,127
Telephone	35,000	30,951	4,049
Printing and postage	4,600	3,988	612
Tourist/customer relations	6,400	6,312	88
Other	<u>1,300</u>	<u>887</u>	<u>413</u>
	<u>\$ 1,035,100</u>	<u>\$ 998,038</u>	<u>\$ 37,062</u>
 Total Fire Department	 <u>\$ 7,525,123</u>	 <u>\$ 7,425,271</u>	 <u>\$ 99,852</u>
 Public Works:			
Director's Office -			
Personnel cost	\$ 130,449	\$ 129,990	\$ 459
Vehicle subsidy leases	9,917	6,663	3,254
Materials and supplies	2,000	1,878	122
Telephone and utilities	39,000	34,360	4,640
Travel and meetings	7,500	7,465	35
Municipal dues	3,500	1,903	1,597
Printing and postage	1,200	282	918
Training	3,000	1,310	1,690
Uninsured losses	400,173	400,173	-
Professional fees	2,500	-	2,500
Other	<u>1,700</u>	<u>220</u>	<u>1,480</u>
	<u>\$ 600,939</u>	<u>\$ 584,244</u>	<u>\$ 16,695</u>
 Drainage -			
Personnel cost	\$ 1,997,076	\$ 1,959,204	\$ 37,872
Uniforms	8,800	8,065	735
Transportation	497,000	528,187	(31,187)
Materials and supplies	203,500	196,663	6,837
Maintenance	48,600	43,986	4,614
Contractual services	182,400	190,823	(8,423)
Training	4,183	1,545	2,638
Telephone and utilities	12,150	10,078	2,072
Equipment rental	57,900	54,202	3,698
Other	<u>7,850</u>	<u>5,059</u>	<u>2,791</u>
	<u>\$ 3,019,459</u>	<u>\$ 2,997,812</u>	<u>\$ 21,647</u>

(continued)

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

DETAIL OF DEPARTMENTAL EXPENDITURES - BUDGET
(GAAP BASIS) AND ACTUAL (CONTINUED)
Year Ended October 31, 1998

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
Public Works (continued):			
Streets -			
Personnel cost	\$ 1,475,199	\$ 1,459,810	\$ 15,389
Uniforms	8,088	8,087	1
Transportation	378,167	430,332	(52,165)
Materials and supplies	207,800	194,870	12,930
Maintenance	51,942	48,360	3,582
Contractual services	187,833	186,112	1,721
Travel and meetings	500	471	29
Training	9,000	7,554	1,446
External appropriation	20,030	19,890	140
Utilities	10,423	9,944	479
Other	<u>7,899</u>	<u>5,074</u>	<u>2,825</u>
	<u>\$ 2,356,881</u>	<u>\$ 2,370,504</u>	<u>\$ (13,623)</u>
Traffic Engineering -			
Personnel cost	\$ 910,295	\$ 871,414	\$ 38,881
Training	6,930	5,303	1,627
Transportation	46,446	48,682	(2,236)
Materials and supplies	23,615	17,887	5,728
Telephone and utilities	137,692	125,760	11,932
Printing and postage	4,492	2,950	1,542
Uniforms	4,175	3,469	706
Maintenance	8,000	3,875	4,125
Contractual services	6,650	4,677	1,973
Travel and meetings	4,970	4,092	878
Other	<u>7,277</u>	<u>4,336</u>	<u>2,941</u>
	<u>\$ 1,160,542</u>	<u>\$ 1,092,445</u>	<u>\$ 68,097</u>
Facility Maintenance -			
Personnel cost	\$ 339,527	\$ 336,861	\$ 2,666
Materials and supplies	72,321	70,900	1,421
Telephone and utilities	253,500	284,342	(30,842)
Maintenance	94,011	86,836	7,175
Transportation	11,000	13,025	(2,025)
Contractual services	51,812	47,352	4,460
Uniforms	1,703	1,585	118
Printing and postage	1,278	1,249	29
Other	<u>1,360</u>	<u>1,229</u>	<u>131</u>
	<u>\$ 826,512</u>	<u>\$ 843,379</u>	<u>\$ (16,867)</u>

(continued)

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

DETAIL OF DEPARTMENTAL EXPENDITURES - BUDGET
(GAAP BASIS) AND ACTUAL (CONTINUED)
Year Ended October 31, 1998

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
Public Works (continued):			
Operations -			
Personnel cost	\$ 429,884	\$ 425,797	\$ 4,087
Transportation	10,000	9,548	452
Materials and supplies	6,765	6,284	481
Travel and meetings	3,700	1,684	2,016
Telephone	21,981	21,997	(16)
Printing and postage	4,300	3,219	1,081
Maintenance	11,185	9,497	1,688
Contractual services	46,800	50,016	(3,216)
Uniforms	2,000	1,994	6
Training	4,200	3,146	1,054
Awards	2,100	1,003	1,097
Other	8,254	4,535	3,719
	<u>\$ 551,169</u>	<u>\$ 538,720</u>	<u>\$ 12,449</u>
Total Public Works Department	<u>\$ 8,515,502</u>	<u>\$ 8,427,104</u>	<u>\$ 88,398</u>
Community Development Department			
Administration -			
Personnel cost	\$ 136,485	\$ 136,374	\$ 111
Materials and supplies	1,345	1,278	67
Telephone	3,075	3,298	(223)
Vehicle subsidy leases	7,000	6,211	789
External appropriations	716,600	703,264	13,336
Uninsured losses	23,209	23,209	-
Other	1,865	1,746	119
	<u>\$ 889,579</u>	<u>\$ 875,380</u>	<u>\$ 14,199</u>
Senior Center -			
Personnel cost	\$ 161,325	\$ 156,741	\$ 4,584
Transportation	5,575	4,850	725
Materials and supplies	9,870	9,612	258
Telephone and utilities	15,975	15,533	442
Printing and postage	9,080	8,618	462
Maintenance	8,110	5,172	2,938
Contractual services	4,940	3,941	999
Tourist/customer relations	8,500	8,555	(55)
Other	2,760	2,168	592
	<u>\$ 226,135</u>	<u>\$ 215,190</u>	<u>\$ 10,945</u>

(continued)

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

DETAIL OF DEPARTMENTAL EXPENDITURES - BUDGET
(GAAP BASIS) AND ACTUAL (CONTINUED)
Year Ended October 31, 1998

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
Community Development Department			
(continued):			
Government and Business			
Relations Planning -			
Personnel cost	\$ 27,967	\$ 27,945	\$ 22
Transportation	900	678	222
Materials and supplies	436	270	166
Training	550	214	336
Other	<u>1,014</u>	<u>785</u>	<u>229</u>
	<u>\$ 30,867</u>	<u>\$ 29,892</u>	<u>\$ 975</u>
 Total Community Development Department	<u>\$ 1,146,581</u>	<u>\$ 1,120,462</u>	<u>\$ 26,119</u>
Planning and Development Management:			
Personnel cost	\$ 621,646	\$ 510,680	\$ 110,966
Transportation	4,000	2,291	1,709
Materials and supplies	15,775	14,506	1,269
Telephone	15,500	15,208	292
Postage and printing	19,000	15,433	3,567
Travel and meetings	9,880	8,413	1,467
Uninsured losses	7,931	7,931	-
Vehicle subsidy leases	7,000	6,467	533
Contractual services	37,800	26,865	10,935
Publication and recordation	24,500	24,285	215
Uniforms	4,500	4,016	484
Training	4,000	3,092	908
Dues and licenses	2,000	1,569	431
Maintenance	6,200	2,853	3,347
Other	<u>6,300</u>	<u>4,144</u>	<u>2,156</u>
 Total Planning and Development Management	<u>\$ 786,032</u>	<u>\$ 647,753</u>	<u>\$ 138,279</u>

(continued)

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

DETAIL OF DEPARTMENTAL EXPENDITURES - BUDGET
(GAAP BASIS) AND ACTUAL (CONTINUED)
Year Ended October 31, 1998

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
Civil Service:			
Personnel cost	\$ 287,323	\$ 261,816	\$ 25,507
Materials and supplies	4,700	4,152	548
Telephone	3,600	3,254	346
Travel and meetings	2,800	1,737	1,063
Printing and postage	5,585	4,286	1,299
Publications and recording	10,700	9,764	936
Contractual services	54,350	47,153	7,197
Legal fees	16,150	15,832	318
Training	5,270	4,987	283
Vehicle subsidy leases	4,895	4,892	3
Uninsured losses	6,411	6,411	-
Other	<u>2,045</u>	<u>1,923</u>	<u>122</u>
Total Civil Service	<u>\$ 403,829</u>	<u>\$ 366,207</u>	<u>\$ 37,622</u>
 Total expenditures	 <u>\$45,090,578</u>	 <u>\$40,758,990</u>	 <u>\$4,331,588</u>

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

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET (GAAP BASIS) AND ACTUAL
Year Ended October 31, 1998
With Comparative Actual Amounts for Year Ended October 31, 1997

	<u>Budget</u>
Revenues:	
Taxes	\$ 5,263,371
Licenses and permits	260,000
Intergovernmental	1,033,556
Charges for services	337,140
Fines and forfeits	17,900
Investment income	416,900
Miscellaneous	<u>195,000</u>
Total revenues	<u>\$ 7,523,867</u>
Expenditures:	
Current -	
General government	\$ 1,941,324
Public safety	678,954
Streets and drainage	50,000
Health and welfare	18,804
Culture and recreation	88,149
Conservation of natural resources	58,165
Economic development and assistance	16,476
Economic opportunity	-
Capital projects	<u>674,000</u>
Total expenditures	<u>\$ 3,525,872</u>
Excess of revenues over expenditures	<u>\$ 3,997,995</u>
Other financing sources (uses):	
Proceeds from sale of property	\$ -
Transfers to other funds	(7,209,223)
Transfers to component units	<u>(1,249,082)</u>
Total other financing sources (uses)	<u>\$ (8,458,305)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>\$ (4,460,310)</u>
Fund balance, beginning, as restated	4,441,713
Residual equity transfers in	<u>18,597</u>
Fund balance, ending	<u>\$ -0-</u>

See Notes to Financial Statements.

<u>1998</u>		
<u>Actual</u>	Variance - Favorable (Unfavorable)	<u>1997</u> <u>Actual</u>
\$ 6,529,453	\$ 1,266,082	\$ 5,646,270
324,377	64,377	336,855
1,019,788	(13,768)	947,970
259,378	(77,762)	304,658
20,240	2,340	20,501
504,315	87,415	441,476
<u>218,673</u>	<u>23,673</u>	<u>116,067</u>
<u>\$ 8,876,224</u>	<u>\$ 1,352,357</u>	<u>\$ 7,813,797</u>
\$ 1,770,208	\$ 171,116	\$ 1,991,364
647,668	31,286	516,283
117	49,883	-
18,805	(1)	82,670
15,056	73,093	439,028
51,550	6,615	60,242
16,476	-	16,476
-	-	67,000
<u>78,928</u>	<u>595,072</u>	<u>131,788</u>
<u>\$ 2,598,808</u>	<u>\$ 927,064</u>	<u>\$ 3,304,851</u>
<u>\$ 6,277,416</u>	<u>\$ 2,279,421</u>	<u>\$ 4,508,946</u>
\$ -	\$ -	\$ 9,402
(4,466,519)	2,742,704	(2,789,210)
<u>(1,131,368)</u>	<u>117,714</u>	<u>(1,022,779)</u>
<u>\$ (5,597,887)</u>	<u>\$ 2,860,418</u>	<u>\$ (3,802,587)</u>
\$ 679,529	\$ 5,139,839	\$ 706,359
8,530,470	4,088,757	7,699,102
<u>62,093</u>	<u>43,496</u>	<u>125,009</u>
<u>\$ 9,272,092</u>	<u>\$ 9,272,092</u>	<u>\$ 8,530,470</u>

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

STATEMENT OF REVENUES -
BUDGET (GAAP BASIS) AND ACTUAL
Year Ended October 31, 1998

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
Taxes -			
Ad valorem	\$ 1,061,148	\$ 1,046,948	\$ (14,200)
Sales and use tax	3,851,200	5,104,841	1,253,641
2% fire insurance rebate	299,823	312,919	13,096
Franchise fees	<u>51,200</u>	<u>64,745</u>	<u>13,545</u>
	<u>\$ 5,263,371</u>	<u>\$ 6,529,453</u>	<u>\$1,266,082</u>
Licenses and permits -			
Occupational licenses	<u>\$ 260,000</u>	<u>\$ 324,377</u>	<u>\$ 64,377</u>
Intergovernmental -			
Federal grant revenue	\$ 2,994	\$ 2,994	\$ -
State revenue sharing	114,000	113,213	(787)
State shared revenues -			
Horse race track fees	10,000	9,531	(469)
Severance tax	500,000	502,765	2,765
Video poker tax	49,000	59,534	10,534
Beer tax	20,500	35,916	15,416
Other	4,100	3,029	(1,071)
Contribution from local governments	<u>332,962</u>	<u>292,806</u>	<u>(40,156)</u>
	<u>\$ 1,033,556</u>	<u>\$ 1,019,788</u>	<u>\$ (13,768)</u>
Charges for services -			
Sale of maps and publications	\$ 280	\$ -	\$ (280)
Vending machine commissions	60	-	(60)
District Court/Police attendance fees	39,800	45,990	6,190
Administrative fees	<u>297,000</u>	<u>213,388</u>	<u>(83,612)</u>
	<u>\$ 337,140</u>	<u>\$ 259,378</u>	<u>\$ (77,762)</u>
Fines and forfeits	<u>\$ 17,900</u>	<u>\$ 20,240</u>	<u>\$ 2,340</u>
Investment income	<u>\$ 416,900</u>	<u>\$ 504,315</u>	<u>\$ 87,415</u>
Miscellaneous -			
Rents and royalties	\$ 179,000	\$ 184,759	\$ 5,759
Other	<u>16,000</u>	<u>33,914</u>	<u>17,914</u>
	<u>\$ 195,000</u>	<u>\$ 218,673</u>	<u>\$ 23,673</u>
 Total revenues	 <u>\$ 7,523,867</u>	 <u>\$ 8,876,224</u>	 <u>\$1,352,357</u>

See Notes to Financial Statements.

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

STATEMENT OF DEPARTMENTAL EXPENDITURES BY FUNCTION
Year Ended October 31, 1998

	<u>General Government</u>	<u>Public Safety</u>	<u>Health and Welfare</u>
Other	\$ 157,612	\$ 58,364	\$ 13,256
District Courts	642,477	-	-
District Attorney	576,984	-	-
Justices of the Peace and Constables	108,961	-	-
Registrar of Voters	100,322	-	-
Parish Assessor	2,500	-	-
Federal Programs Administration	36,346	-	-
Sheriff	-	43,220	-
Fire Protection	-	546,084	-
Food Stamp Office	-	-	5,549
Recreation and Parks Administration	-	-	-
County Agent	-	-	-
Communications	23,913	-	-
Capital Improvements Projects	-	-	-
Family Court	121,093	-	-
Traffic Engineering	-	-	-
	<u>\$ 1,770,208</u>	<u>\$ 647,668</u>	<u>\$ 18,805</u>

See Notes to Financial Statements.

<u>Culture and Recreation</u>	<u>Conservation of Natural Resources</u>	<u>Economic Development and Assistance</u>	<u>Streets and Drainage</u>	<u>Capital Outlay</u>	<u>Totals</u>
\$ -	\$ -	\$ 16,476	\$ -	\$ -	\$ 245,708
-	-	-	-	-	642,477
-	-	-	-	-	576,984
-	-	-	-	-	108,961
-	-	-	-	-	100,322
-	-	-	-	-	2,500
-	-	-	-	-	36,346
-	-	-	-	-	43,220
-	-	-	-	-	546,084
-	-	-	-	-	5,549
15,056	-	-	-	59,965	75,021
-	51,550	-	-	-	51,550
-	-	-	-	-	23,913
-	-	-	-	18,963	18,963
-	-	-	-	-	121,093
-	-	-	117	-	117
<u>\$ 15,056</u>	<u>\$ 51,550</u>	<u>\$ 16,476</u>	<u>\$ 117</u>	<u>\$ 78,928</u>	<u>\$ 2,598,808</u>

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

DETAIL OF DEPARTMENTAL EXPENDITURES -
BUDGET (GAAP BASIS) AND ACTUAL
Year Ended October 31, 1998

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
Other:			
Current -			
General government -			
Dues and subscriptions	\$ 12,500	\$ 12,424	\$ 76
Publication and recordation	61,174	45,928	15,246
Printing and binding	4,744	4,743	1
Charges for collection	93,946	76,624	17,322
External appropriations:			
University of Southwestern Louisiana	15,000	15,000	-
Other	12,132	2,893	9,239
Public safety -			
National Guard	4,800	4,800	-
Civil Defense	62,000	53,564	8,436
Health and welfare -			
Parish Service Officer	13,256	13,256	-
Economic development and assistance -			
EEDD - Economic Development	<u>16,476</u>	<u>16,476</u>	<u>-</u>
	<u>\$ 296,028</u>	<u>\$ 245,708</u>	<u>\$ 50,320</u>
District Courts:			
General government -			
Personnel costs	\$ 442,491	\$ 439,928	\$ 2,563
Contractual services	250,786	183,879	66,907
Repairs and maintenance	1,300	-	1,300
Printing and publication	6,200	4,309	1,891
Equipment purchases	<u>27,619</u>	<u>14,361</u>	<u>13,258</u>
	<u>\$ 728,396</u>	<u>\$ 642,477</u>	<u>\$ 85,919</u>
District Attorney:			
General government -			
Personnel costs	\$ 541,373	\$ 549,082	\$ (7,709)
Travel	7,112	5,384	1,728
Vehicle subsidy leases	8,888	8,379	509
Equipment purchases	<u>14,824</u>	<u>14,139</u>	<u>685</u>
	<u>\$ 572,197</u>	<u>\$ 576,984</u>	<u>\$ (4,787)</u>
Justices of the Peace and Constables:			
General government -			
Personnel costs	\$ 104,585	\$ 104,632	\$ (47)
Training	<u>6,666</u>	<u>4,329</u>	<u>2,337</u>
	<u>\$ 111,251</u>	<u>\$ 108,961</u>	<u>\$ 2,290</u>

(continued)

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

DETAIL OF DEPARTMENTAL EXPENDITURES -
BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
Year Ended October 31, 1998

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
Registrar of Voters:			
General government -			
Personnel costs	\$ 77,289	\$ 70,980	\$ 6,309
Telephone	3,000	1,508	1,492
Vehicle subsidy leases	5,340	5,340	-
Supplies and materials	2,950	2,579	371
Equipment purchases	12,500	6,432	6,068
Other	<u>18,027</u>	<u>13,483</u>	<u>4,544</u>
	<u>\$ 119,106</u>	<u>\$ 100,322</u>	<u>\$ 18,784</u>
Parish Assessor:			
General government -			
Repairs and maintenance	<u>\$ 2,500</u>	<u>\$ 2,500</u>	<u>\$ -0-</u>
Federal Programs Administration:			
General government -			
Personnel costs	\$ 29,942	\$ 29,825	\$ 117
Contractual services	1,000	1,000	-
Training	1,300	1,264	36
Supplies and materials	650	647	3
Telephone and utilities	354	205	149
Equipment purchases	2,000	2,000	-
Other	<u>1,616</u>	<u>1,405</u>	<u>211</u>
	<u>\$ 36,862</u>	<u>\$ 36,346</u>	<u>\$ 516</u>
Sheriff:			
Public safety -			
Contractual services	<u>\$ 44,416</u>	<u>\$ 43,220</u>	<u>\$ 1,196</u>

(continued)

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

DETAIL OF DEPARTMENTAL EXPENDITURES -
BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
Year Ended October 31, 1998

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
Fire protection:			
Public safety -			
2% fire insurance rebate:			
Milton	\$ 12,474	\$ 12,474	\$ -
Judice	13,280	13,279	1
Carencro	26,374	26,374	-
Duson	6,325	6,324	1
Scott	28,248	28,248	-
Broussard	12,255	12,255	-
Youngsville	15,211	15,211	-
External appropriations:			
Milton	25,000	25,000	-
Judice	39,175	39,325	(150)
Carencro	29,400	25,000	4,400
Duson	25,000	25,000	-
Scott	29,525	25,000	4,525
Broussard	25,000	25,000	-
Youngsville	25,000	25,000	-
Tower rental	6,000	6,000	-
Fire truck assistance	100,000	100,000	-
Fire rating study	10,000	-	10,000
Volunteer firefighting equipment	<u>139,471</u>	<u>136,594</u>	<u>2,877</u>
	<u>\$ 567,738</u>	<u>\$ 546,084</u>	<u>\$ 21,654</u>
Food Stamp Office:			
Health and welfare -			
Personnel costs	\$ 5,437	\$ 5,438	\$ (1)
Telephone and utilities	<u>111</u>	<u>111</u>	<u>-</u>
	<u>\$ 5,548</u>	<u>\$ 5,549</u>	<u>\$ (1)</u>
Recreation and Parks Administration:			
Current -			
Culture and recreation -			
Equipment purchases	\$ 88,149	\$ 15,056	\$ 73,093
Capital projects	<u>449,000</u>	<u>59,965</u>	<u>389,035</u>
	<u>\$ 537,149</u>	<u>\$ 75,021</u>	<u>\$ 462,128</u>

(continued)

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

DETAIL OF DEPARTMENTAL EXPENDITURES -
BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
Year Ended October 31, 1998

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
County Agent:			
Conservation of natural resources -			
Telephone	\$ 7,000	\$ 2,708	\$ 4,292
Repairs and maintenance	1,200	894	306
Materials and supplies	1,700	1,624	76
Equipment purchases	4,715	3,895	820
Office expense	3,600	3,078	522
Contractual services	1,500	1,150	350
External appropriation	37,500	37,500	-
Other	950	701	249
	<u>\$ 58,165</u>	<u>\$ 51,550</u>	<u>\$ 6,615</u>
Communications:			
General government -			
Equipment purchases	\$ 48,894	\$ 23,913	\$ 24,981
Capital Improvements Projects:			
Capital projects	\$ 225,000	\$ 18,963	\$ 206,037
Family Court:			
General government -			
Personnel costs	\$ 122,622	\$ 121,093	\$ 1,529
Traffic Engineering:			
Streets and drainage -			
Equipment purchases	\$ 50,000	\$ 117	\$ 49,883
Total expenditures	<u>\$ 3,525,872</u>	<u>\$ 2,598,808</u>	<u>\$ 927,064</u>

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

STATEMENT OF OTHER FINANCING USES
BUDGET (GAAP BASIS) AND ACTUAL
Year Ended October 31, 1998

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
Other financing uses:			
Transfers to other funds -			
City general fund	\$ 3,737,697	\$ 3,737,706	\$ (9)
Special revenue funds	3,382,432	639,720	2,742,712
Debt service funds	89,094	89,093	1
Total transfers to other funds	\$ 7,209,223	\$ 4,466,519	\$ 2,742,704
Transfers to component units	1,249,082	1,131,368	117,714
Total other financing uses	\$ 8,458,305	\$ 5,597,887	\$ 2,860,418

See Notes to Financial Statements.

SPECIAL REVENUE FUNDS

FUND - FACILITY OR PROGRAM/FUNDING SOURCE

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

CITY PARK and VIEUX CHENES GOLF COURSES - Two City-owned golf courses/user fees.

HEYMANN PERFORMING ARTS CENTER FUNDS - A municipal auditorium and convention center/user fees and General Fund appropriations.

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

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

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

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

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

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

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

1961 SALES TAX TRUST FUND - Collection of sales and use tax and its subsequent disbursement in accordance with the sales tax dedication/1% sales and use tax.

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

FEDERAL NARCOTICS SEIZED/FORFEITED PROPERTY FUND - A program to handle money obtained from sales of seized property/proceeds from sales of seized property.

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

LOCAL ENFORCEMENT BLOCK GRANT FUND - A program to provide funds to aid in the reduction of crime and improve public safety/Federal grant.

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

CD - FIRST TIME HOMEBUYER FUND - To account for loans issued to first time homebuyers with Community Development Block Grant funds and the subsequent repayment/Community Development appropriations and interest revenue from loans receivable.

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

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

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

SPECIAL REVENUE FUNDS (CONTINUED)

FUND - FACILITY OR PROGRAM/FUNDING SOURCE

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

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

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

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

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

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

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

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

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

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

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

JTPA SCHOOL-TO-WORK GRANT - Provide work ethics training to at-risk students/Federal grant (state administered).

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

METROCODE - Operations of the Acadian Metropolitan Code Authority which ceased to function as an autonomous body and became a subordinate department of the Consolidated Government in June 1996 when consolidation became effective/permits and charges for services provided.

JTPA JOBNET GRANT - Establish a one-stop career center/Federal grant (state administered).

JTPA WELFARE-TO-WORK-GRANT - Provide welfare recipients with job placement services, transitional employment, and job retention and support services necessary for long-term unsubsidized employment/Federal grant (state administered).

JTPA TITLE III - NATIONAL SHIP BUILDING GRANT - Provide training in welding to eligible participants/Federal grant (state administered).

DHH ACADIANA RECOVERY CENTER - Provide for the startup and subsequent operation and maintenance of an in-patient and out-patient drug treatment facility/state grant.

DHH - F.I.S.T. GRANT - Provide for the operation and maintenance of a drug court/state grant.

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

COMBINING BALANCE SHEET
October 31, 1998
With Comparative Totals for October 31, 1997

ASSETS	Recreation and Parks Fund	City Park Golf Course	Vieux Chenes Golf Course	Heymann Performing Arts Center
Cash	\$ 180	\$ 6,587	\$ -	\$ 211,023
Investments	-	95,700	-	-
Accrued interest receivable	-	1,499	-	-
Loans receivable	-	-	-	-
Taxes receivable - delinquent	35,149	-	-	-
Allowance for uncollectible taxes	(35,149)	-	-	-
Inventories, at cost	-	-	-	-
Accounts receivable	-	-	-	68,024
Due from other funds	103,450	-	59,817	-
Due from component units	-	-	-	-
Due from other governmental agencies	-	-	-	-
Total assets	<u>\$ 103,630</u>	<u>\$ 103,786</u>	<u>\$ 59,817</u>	<u>\$ 279,047</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Cash overdraft	\$ -	\$ -	\$ 46,508	\$ -
Accounts payable and contract retainage	41,871	697	1,897	17,715
Other payables and accrued liabilities	61,579	7,876	11,412	29,742
Due to other funds	-	95,213	-	50,321
Due to other governmental agencies	-	-	-	-
Deferred revenue	-	-	-	178,189
Total liabilities	<u>\$ 103,450</u>	<u>\$ 103,786</u>	<u>\$ 59,817</u>	<u>\$ 275,967</u>
Fund balances:				
Reserved	\$ -	\$ -	\$ -	\$ -
Designated	-	-	-	-
Unreserved and undesignated	180	-	-	3,080
Total fund balances	<u>\$ 180</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 3,080</u>
Total liabilities and fund balances	<u>\$ 103,630</u>	<u>\$ 103,786</u>	<u>\$ 59,817</u>	<u>\$ 279,047</u>

See Notes to Financial Statements.

Natural History Museum & Planetarium	Municipal Transit System Fund	Parking Program	Community Development Block Grant	Emergency Shelter Grant	Drug Free Schools Grant 97/98
\$ 100	\$ -	\$ 7,331	\$ -	\$ -	\$ -
-	-	104,334	-	-	-
-	-	1,634	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	30,509	-	-
-	-	1,567	-	-	-
35,962	1,461,912	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>24,516</u>	<u>-</u>	<u>388,663</u>	<u>32,444</u>	<u>2,449</u>
<u>\$ 36,062</u>	<u>\$1,486,428</u>	<u>\$ 114,866</u>	<u>\$ 419,172</u>	<u>\$ 32,444</u>	<u>\$ 2,449</u>
\$ -	\$1,432,059	\$ -	\$ 217,488	\$ 13,751	\$ 2,449
3,664	32,068	9,045	170,905	18,693	-
8,498	22,281	7,734	30,280	-	-
-	-	94,971	499	-	-
-	-	2,916	-	-	-
<u>23,800</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 35,962</u>	<u>\$1,486,408</u>	<u>\$ 114,666</u>	<u>\$ 419,172</u>	<u>\$ 32,444</u>	<u>\$ 2,449</u>
\$ -	\$ -	\$ -	\$ 30,509	\$ -	\$ -
-	-	-	-	-	-
<u>100</u>	<u>20</u>	<u>200</u>	<u>(30,509)</u>	<u>-</u>	<u>-</u>
<u>\$ 100</u>	<u>\$ 20</u>	<u>\$ 200</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>
<u>\$ 36,062</u>	<u>\$1,486,428</u>	<u>\$ 114,866</u>	<u>\$ 419,172</u>	<u>\$ 32,444</u>	<u>\$ 2,449</u>

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

COMBINING BALANCE SHEET (CONTINUED)
October 31, 1998
With Comparative Totals for October 31, 1997

ASSETS	Urban Develop- ment Action Grant	1961 Sales Tax Trust	1985 Sales Tax Trust	Federal Narcotics Seized/ Forfeited Property
Cash	\$ 43	\$ 91	\$ -	\$ 718
Investments	-	-	-	10,431
Accrued interest receivable	7,559	-	-	163
Loans receivable	431,945	-	-	-
Taxes receivable - delinquent	-	-	-	-
Allowance for uncollectible taxes	-	-	-	-
Inventories, at cost	-	-	-	-
Accounts receivable	-	-	-	-
Due from other funds	-	223,102	1,112,330	-
Due from component units	-	-	-	-
Due from other governmental agencies	-	2,064,806	1,851,394	-
Total assets	<u>\$ 439,547</u>	<u>\$2,287,999</u>	<u>\$2,963,724</u>	<u>\$ 11,312</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Cash overdraft	\$ -	\$ -	\$ -	\$ -
Accounts payable and contract retainage	-	12,157	11,255	-
Other payables and accrued liabilities	-	-	-	-
Due to other funds	-	2,275,842	2,952,469	-
Due to other governmental agencies	-	-	-	-
Deferred revenue	-	-	-	-
Total liabilities	<u>\$ -0-</u>	<u>\$2,287,999</u>	<u>\$2,963,724</u>	<u>\$ -0-</u>
Fund balances:				
Reserved	\$ 406,711	\$ -	\$ -	\$ -
Designated	-	-	-	-
Unreserved and undesignated	32,836	-	-	11,312
Total fund balances	<u>\$ 439,547</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 11,312</u>
Total liabilities and fund balances	<u>\$ 439,547</u>	<u>\$2,287,999</u>	<u>\$2,963,724</u>	<u>\$ 11,312</u>

Housing Rehabil- itation Program Grant	Local Enforcement Block Grant	DARE Project Grant Fund	CD - First Time Homebuyer Fund	Road and Bridge Maintenance Fund	Parishwide Drainage Maintenance Fund	
\$ -	\$ 5,165	\$ -	\$ 1,010	\$ 37,265	\$ 5,681	
-	-	-	14,681	541,434	82,535	
-	-	-	230	8,480	1,293	
-	-	-	302,891	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
17,665	-	-	-	4,809	-	
72,529	1,203	-	-	-	30,746	C
-	46	-	-	2,436	-	
<u>378,998</u>	<u>-</u>	<u>16,640</u>	<u>-</u>	<u>-</u>	<u>-</u>	O
<u>\$ 469,192</u>	<u>\$ 6,414</u>	<u>\$ 16,640</u>	<u>\$ 318,812</u>	<u>\$ 594,424</u>	<u>\$ 120,255</u>	N
						T
						I
\$ 419,323	\$ -	\$ -	\$ -	\$ -	\$ -	N
35,773	-	-	-	5,177	120,237	U
-	-	-	-	554	-	E
-	-	16,640	-	-	18	D
-	6,414	-	-	-	-	
<u>14,096</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<u>\$ 469,192</u>	<u>\$ 6,414</u>	<u>\$ 16,640</u>	<u>\$ -0-</u>	<u>\$ 5,731</u>	<u>\$ 120,255</u>	
\$ -	\$ -	\$ -	\$ 318,812	\$ 1,571,176	\$ 28,449	
-	-	-	-	505,222	492,992	
-	-	-	-	(1,487,705)	(521,441)	
<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 318,812</u>	<u>\$ 588,693</u>	<u>\$ -0-</u>	
<u>\$ 469,192</u>	<u>\$ 6,414</u>	<u>\$ 16,640</u>	<u>\$ 318,812</u>	<u>\$ 594,424</u>	<u>\$ 120,255</u>	

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

COMBINING BALANCE SHEET (CONTINUED)
October 31, 1998
With Comparative Totals for October 31, 1997

ASSETS	Adult Correctional Facility Maintenance <u>Fund</u>	Lafayette Parish Public Library <u>Library</u>	Courthouse and Jail Maintenance <u>Fund</u>	Juvenile Detention Home Maintenance <u>Fund</u>
Cash	\$ 319	\$ 141,080	\$ 14,865	\$ 38,276
Investments	-	2,046,904	215,978	555,769
Accrued interest receivable	-	32,059	3,383	8,705
Loans receivable	-	-	-	-
Taxes receivable - delinquent	-	-	-	-
Allowance for uncollectible taxes	-	-	-	-
Inventories, at cost	-	-	-	-
Accounts receivable	4,152	7,341	-	-
Due from other funds	236,095	-	27	-
Due from component units	-	-	-	-
Due from other governmental agencies	-	-	-	35,862
Total assets	<u>\$ 240,566</u>	<u>\$2,227,384</u>	<u>\$ 234,253</u>	<u>\$ 638,612</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Cash overdraft	\$ -	\$ -	\$ -	\$ -
Accounts payable and contract retainage	240,566	51,371	32,179	6,825
Other payables and accrued liabilities	-	48,749	4,864	22,017
Due to other funds	-	-	63,626	-
Due to other governmental agencies	-	-	-	-
Deferred revenue	-	62,100	-	-
Total liabilities	<u>\$ 240,566</u>	<u>\$ 162,220</u>	<u>\$ 100,669</u>	<u>\$ 28,842</u>
Fund balances:				
Reserved	\$ 51,824	\$ 56,245	\$ 48,214	\$ 14,012
Designated	80,562	1,324,609	85,370	563,275
Unreserved and undesignated	(132,386)	684,310	-	32,483
Total fund balances	<u>\$ -0-</u>	<u>\$2,065,164</u>	<u>\$ 133,584</u>	<u>\$ 609,770</u>
Total liabilities and fund balances	<u>\$ 240,566</u>	<u>\$2,227,384</u>	<u>\$ 234,253</u>	<u>\$ 638,612</u>

Health Unit Maintenance Fund	War Memorial Building Fund	City/Parish Forensic Facility Fund	Section 8 Housing Fund	Job Training Partnership Act Fund	Coroner's Expense Fund	
\$ 232,926	\$ 10,097	\$ -	\$ 17,017	\$ -	\$ 1,718	
3,384,268	145,976	-	247,241	-	-	
53,005	2,286	-	3,872	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	-	52,886	-	-	7,115	C
-	-	-	-	-	-	
-	1,158	-	-	119,079	31,140	O
<u>\$ 3,670,199</u>	<u>\$159,517</u>	<u>\$ 52,886</u>	<u>\$ 268,130</u>	<u>\$ 119,079</u>	<u>\$ 39,973</u>	N
						T
						I
\$ -	\$ -	\$ 50,008	\$ -	\$ 101,003	\$ -	N
7,475	4,101	2,878	-	6,263	3,440	U
-	-	-	-	11,813	30,835	E
-	62,093	-	-	-	5,698	D
-	-	-	203,121	-	-	
-	-	-	-	-	-	
<u>\$ 7,475</u>	<u>\$ 66,194</u>	<u>\$ 52,886</u>	<u>\$ 203,121</u>	<u>\$ 119,079</u>	<u>\$ 39,973</u>	
\$ 176,868	\$ 5,454	\$ -	\$ 65,009	\$ -	\$ -	
2,920,956	87,869	-	-	-	-	
564,900	-	-	-	-	-	
<u>\$ 3,662,724</u>	<u>\$ 93,323</u>	<u>\$ -0-</u>	<u>\$ 65,009</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	
<u>\$ 3,670,199</u>	<u>\$159,517</u>	<u>\$ 52,886</u>	<u>\$ 268,130</u>	<u>\$ 119,079</u>	<u>\$ 39,973</u>	

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

COMBINING BALANCE SHEET (CONTINUED)
October 31, 1998
With Comparative Totals for October 31, 1997

ASSETS	F.T.A. <u>LA-90-X112</u>	F.T.A. <u>736-28-0012</u>	F.H.W.A. <u>736-28-0015</u>	F.H.W.A. <u>736-28-0003</u>
Cash	\$ -	\$ -	\$ -	\$ -
Investments	-	-	-	-
Accrued interest receivable	-	-	-	-
Loans receivable	-	-	-	-
Taxes receivable - delinquent	-	-	-	-
Allowance for uncollectible taxes	-	-	-	-
Inventories, at cost	-	-	-	-
Accounts receivable	-	-	-	-
Due from other funds	-	-	23,063	-
Due from component units	-	-	-	-
Due from other governmental agencies	<u>771</u>	<u>11,592</u>	<u>99,241</u>	<u>12,942</u>
Total assets	<u>\$ 771</u>	<u>\$ 11,592</u>	<u>\$ 122,304</u>	<u>\$ 12,942</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Cash overdraft	\$ 708	\$ 11,592	\$ 117,943	\$ 12,942
Accounts payable and contract retainage	-	-	539	-
Other payables and accrued liabilities	-	-	3,822	-
Due to other funds	63	-	-	-
Due to other governmental agencies	-	-	-	-
Deferred revenue	-	-	-	-
Total liabilities	<u>\$ 771</u>	<u>\$ 11,592</u>	<u>\$ 122,304</u>	<u>\$ 12,942</u>
Fund balances:				
Reserved	\$ -	\$ -	\$ -	\$ -
Designated	-	-	-	-
Unreserved and undesignated	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>
Total liabilities and fund balances	<u>\$ 771</u>	<u>\$ 11,592</u>	<u>\$ 122,304</u>	<u>\$ 12,942</u>

JTPA School- To-Work Grant <u>98/99</u>	Parish Transit Study	Metro- code	JTPA Jobnet Grant	F.T.A. <u>736-28-0013</u>	JTPA School- To-Work Grant <u>97/98</u>	JTPA Welfare- To-Work Grant	
\$ -	\$ -	\$ 88,127	\$ -	\$ -	\$ -	\$ -	
-	-	1,272,582	-	-	-	-	
-	-	19,931	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	23,823	-	-	-	-	
-	9,924	-	-	809	-	-	C
-	-	-	-	-	-	-	
<u>4,327</u>	<u>92,986</u>	<u>-</u>	<u>-</u>	<u>3,235</u>	<u>-</u>	<u>11,636</u>	O
<u>\$ 4,327</u>	<u>\$102,910</u>	<u>\$1,404,463</u>	<u>\$ -0-</u>	<u>\$ 4,044</u>	<u>\$ -0-</u>	<u>\$ 11,636</u>	N
							T
							I
\$ 3,096	\$100,845	\$ -	\$ -	\$ 3,148	\$ -	\$ 8,290	N
-	1,281	2,543	-	265	-	573	U
1,231	784	28,034	-	631	-	2,773	E
-	-	383,363	-	-	-	-	D
-	-	-	-	-	-	-	
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<u>\$ 4,327</u>	<u>\$102,910</u>	<u>\$ 413,940</u>	<u>\$ -0-</u>	<u>\$ 4,044</u>	<u>\$ -0-</u>	<u>\$ 11,636</u>	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
-	-	800,000	-	-	-	-	
-	-	190,523	-	-	-	-	
<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 990,523</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	
<u>\$ 4,327</u>	<u>\$102,910</u>	<u>\$1,404,463</u>	<u>\$ -0-</u>	<u>\$ 4,044</u>	<u>\$ -0-</u>	<u>\$ 11,636</u>	

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

COMBINING BALANCE SHEET (CONTINUED)
October 31, 1998
With Comparative Totals for October 31, 1997

ASSETS	JTPA Title III - National Ship Building Grant	DHH - Acadiana Recovery Center Startup	DHH - Acadiana Recovery Center	DHH - F.I.S.T. Grant
Cash	\$ -	\$ -	\$ -	\$ 4,092
Investments	-	-	-	-
Accrued interest receivable	-	-	-	-
Loans receivable	-	-	-	-
Taxes receivable - delinquent	-	-	-	-
Allowance for uncollectible taxes	-	-	-	-
Inventories, at cost	-	-	-	-
Accounts receivable	-	-	-	-
Due from other funds	-	-	1,282	-
Due from component units	-	-	-	-
Due from other governmental agencies	<u>3,594</u>	<u>1,904</u>	<u>-</u>	<u>7,005</u>
Total assets	<u>\$ 3,594</u>	<u>\$ 1,904</u>	<u>\$ 1,282</u>	<u>\$ 11,097</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Cash overdraft	\$ 2,204	\$ -	\$ 1,282	\$ -
Accounts payable and contract retainage	586	-	-	1,641
Other payables and accrued liabilities	804	654	-	4,024
Due to other funds	-	1,250	-	32
Due to other governmental agencies	-	-	-	-
Deferred revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,400</u>
Total liabilities	<u>\$ 3,594</u>	<u>\$ 1,904</u>	<u>\$ 1,282</u>	<u>\$ 11,097</u>
Fund balances:				
Reserved	\$ -	\$ -	\$ -	\$ -
Designated	-	-	-	-
Unreserved and undesignated	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>
Total liabilities and fund balances	<u>\$ 3,594</u>	<u>\$ 1,904</u>	<u>\$ 1,282</u>	<u>\$ 11,097</u>

<u>Totals</u>	
<u>October 31,</u> <u>1998</u>	<u>October 31,</u> <u>1997</u>
\$ 823,711	\$ 640,641
8,717,833	5,491,854
144,099	71,803
734,836	590,707
35,149	31,581
(35,149)	(31,581)
30,509	32,196
127,381	51,282
3,432,252	1,787,246
2,482	2,529
<u>5,196,382</u>	<u>5,406,964</u>
<u>\$19,209,485</u>	<u>\$14,075,222</u>
\$ 2,544,639	\$ 2,305,942
843,680	691,093
340,991	381,904
6,002,098	4,968,905
212,451	88,973
<u>283,585</u>	<u>133,158</u>
<u>\$10,227,444</u>	<u>\$ 8,569,975</u>
\$ 2,773,283	\$ 751,135
6,860,855	3,420,031
(652,097)	1,334,081
<u>\$ 8,982,041</u>	<u>\$ 5,505,247</u>
<u>\$19,209,485</u>	<u>\$14,075,222</u>

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

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
Year Ended October 31, 1998
With Comparative Totals for Year Ended October 31, 1997

	<u>Recreation and Parks Fund</u>	<u>City Park Golf Course</u>	<u>Vieux Chenes Golf Course</u>	<u>Heymann Performing Arts Center</u>
Revenues:				
Taxes	\$ 963,544	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	386,167	447,457	542,501	1,648,171
Fines and forfeits	-	-	-	-
Investment income	5,623	2,989	2,667	5,061
Miscellaneous	<u>5,557</u>	<u>751</u>	<u>6,641</u>	<u>261</u>
Total revenues	<u>\$ 1,360,891</u>	<u>\$ 451,197</u>	<u>\$ 551,809</u>	<u>\$ 1,653,493</u>
Expenditures:				
Current -				
General government	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-
Public transportation	-	-	-	-
Streets and drainage	-	-	-	-
Urban redevelopment and housing	-	-	-	-
Economic development and assistance	-	-	-	-
Culture and recreation	3,711,791	355,984	611,626	1,843,003
Health and welfare	-	-	-	-
Economic opportunity	-	-	-	-
Capital projects	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>\$ 3,711,791</u>	<u>\$ 355,984</u>	<u>\$ 611,626</u>	<u>\$ 1,843,003</u>
Excess (deficiency) of revenues over expenditures	\$ (2,350,900)	\$ 95,213	\$ (59,817)	\$ (189,510)
Other financing sources (uses):				
Proceeds from sale of bonds	-	-	-	-
Sale of fixed assets	-	-	-	-
Transfers from other funds	2,350,900	-	59,817	244,236
Transfers to other funds	-	(95,213)	-	(54,726)
Transfers from component units	-	-	-	-
Transfers to component units	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Fund balances, beginning, as restated	180	-	-	3,080
Residual equity transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances, ending	<u>\$ 180</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 3,080</u>

See Notes to Financial Statements.

Natural History Museum & Planetarium	Municipal Transit System Fund	Parking Program	Community Development Block Grant	Emergency Shelter Grant	Drug Free Schools Grant 97/98
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
23,800	137,404	-	2,624,571	119,805	27,493
5,447	312,745	273,736	-	-	-
-	-	120,650	-	-	-
69	-	7,008	-	-	-
-	1,667	164	5,520	-	-
<u>\$ 29,316</u>	<u>\$ 451,816</u>	<u>\$ 401,558</u>	<u>\$ 2,630,091</u>	<u>\$ 119,805</u>	<u>\$ 27,493</u>
\$ -	\$ -	\$ -	\$ 1,236,979	\$ -	\$ -
-	-	-	195,925	-	-
-	2,379,728	-	-	-	-
-	-	306,587	-	-	-
-	-	-	734,519	-	-
-	-	-	283,320	-	-
337,189	-	-	-	119,805	27,493
-	-	-	-	-	-
-	-	-	174,348	-	-
<u>\$ 337,189</u>	<u>\$ 2,379,728</u>	<u>\$ 306,587</u>	<u>\$ 2,625,091</u>	<u>\$ 119,805</u>	<u>\$ 27,493</u>
\$ (307,873)	\$ (1,927,912)	\$ 94,971	\$ 5,000	\$ -0-	\$ -0-
-	-	-	-	-	-
-	-	-	-	-	-
307,873	1,927,912	-	-	-	-
-	-	(94,971)	(5,000)	-	-
-	-	-	-	-	-
<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>
100	20	200	-	-	-
-	-	-	-	-	-
<u>\$ 100</u>	<u>\$ 20</u>	<u>\$ 200</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

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

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES (CONTINUED)

Year Ended October 31, 1998

With Comparative Totals for Year Ended October 31, 1997

	<u>Urban</u>	<u>1961</u>	<u>1985</u>	<u>Federal</u>
	<u>Develop-</u>	<u>Sales</u>	<u>Sales</u>	<u>Narcotics</u>
	<u>Action</u>	<u>Tax</u>	<u>Tax</u>	<u>Seized/</u>
	<u>Grant</u>	<u>Trust</u>	<u>Trust</u>	<u>Forfeited</u>
				<u>Property</u>
Revenues:				
Taxes	\$ -	\$ 24,961,764	\$ 22,693,755	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	4,628
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Investment income	13,265	68,101	61,912	1,541
Miscellaneous	-	-	-	-
Total revenues	<u>\$ 13,265</u>	<u>\$ 25,029,865</u>	<u>\$ 22,755,667</u>	<u>\$ 6,169</u>
Expenditures:				
Current -				
General government	\$ -	\$ 145,961	\$ 135,255	\$ -
Public safety	-	-	-	-
Public transportation	-	-	-	-
Streets and drainage	-	-	-	-
Urban redevelopment and housing	-	-	-	-
Economic development and assistance	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Economic opportunity	-	-	-	-
Capital projects	-	-	-	-
Total expenditures	<u>\$ -0-</u>	<u>\$ 145,961</u>	<u>\$ 135,255</u>	<u>\$ -0-</u>
Excess (deficiency) of revenues over expenditures	\$ 13,265	\$ 24,883,904	\$ 22,620,412	\$ 6,169
Other financing sources (uses):				
Proceeds from sale of bonds	-	-	-	-
Sale of fixed assets	-	-	-	-
Transfers from other funds	-	530,208	400,025	-
Transfers to other funds	-	(25,414,112)	(23,020,437)	-
Transfers from component units	-	-	-	-
Transfers to component units	<u>(38,193)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ (24,928)	\$ -0-	\$ -0-	\$ 6,169
Fund balances, beginning, as restated	464,475	-	-	5,143
Residual equity transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances, ending	<u>\$ 439,547</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 11,312</u>

Housing Rehabil- itation Program <u>Grant</u>	Local Enforcement Block Grant	DARE Project Grant Fund	CD - First Time Homebuyer Fund	Road and Bridge Maintenance Fund	Parishwide Drainage Maintenance Fund	
\$ -	\$ -	\$ -	\$ -	\$ 1,876,857	\$ 1,386,908	
-	-	-	-	-	-	
662,382	274,300	64,114	150,000	1,835,425	76,127	
-	-	-	-	70,277	-	
-	-	-	-	-	-	
-	5,914	-	4,125	62,428	31,708	
<u>180,805</u>	<u>5,030</u>	<u>-</u>	<u>-</u>	<u>4,734</u>	<u>-</u>	
<u>\$ 843,187</u>	<u>\$ 285,244</u>	<u>\$ 64,114</u>	<u>\$ 154,125</u>	<u>\$ 3,849,721</u>	<u>\$ 1,494,743</u>	
\$ -	\$ -	\$ -	\$ 5,521	\$ 65,746	\$ 47,610	C
-	311,904	64,114	-	-	-	O
-	-	-	-	-	-	
-	-	-	-	364,722	950,790	N
903,770	-	-	-	-	-	T
-	-	-	-	-	-	I
-	-	-	-	-	-	
-	-	-	-	-	-	N
-	-	-	-	-	-	
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>889,574</u>	<u>117,328</u>	U
<u>\$ 903,770</u>	<u>\$ 311,904</u>	<u>\$ 64,114</u>	<u>\$ 5,521</u>	<u>\$ 1,320,042</u>	<u>\$ 1,115,728</u>	E
\$ (60,583)	\$ (26,660)	\$ -0-	\$ 148,604	\$ 2,529,679	\$ 379,015	D
-	-	-	-	-	-	
-	-	-	-	-	-	
88,040	22,129	-	32,457	-	30,746	
(27,457)	-	-	-	(2,779,032)	(689,265)	
-	4,531	-	-	-	-	
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
\$ -0-	\$ -0-	\$ -0-	\$ 181,061	\$ (249,353)	\$ (279,504)	
-	-	-	137,751	838,046	279,504	
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 318,812</u>	<u>\$ 588,693</u>	<u>\$ -0-</u>	

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

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES (CONTINUED)

Year Ended October 31, 1998

With Comparative Totals for Year Ended October 31, 1997

	Adult Correctional Facility Maintenance Fund	Lafayette Parish Public Library	Courthouse and Jail Maintenance Fund	Juvenile Detention Home Maintenance Fund
Revenues:				
Taxes	\$ 1,065,966	\$2,338,715	\$ 1,210,898	\$ 605,320
Licenses and permits	-	-	-	-
Intergovernmental	106,197	278,913	120,637	68,218
Charges for services	-	20,350	-	215,859
Fines and forfeits	-	74,340	-	-
Investment income	21,256	171,960	37,677	49,514
Miscellaneous	-	143,341	336	2,248
Total revenues	<u>\$ 1,193,419</u>	<u>\$3,027,619</u>	<u>\$ 1,369,548</u>	<u>\$ 941,159</u>
Expenditures:				
Current -				
General government	\$ 36,594	\$ 80,295	\$ 745,590	\$ 20,780
Public safety	2,086,972	-	-	906,339
Public transportation	-	-	-	-
Streets and drainage	-	-	-	-
Urban redevelopment and housing	-	-	-	-
Economic development and assistance	-	-	-	-
Culture and recreation	-	2,575,365	-	-
Health and welfare	-	-	-	-
Economic opportunity	-	-	-	-
Capital projects	-	17,103	-	27,784
Total expenditures	<u>\$ 2,123,566</u>	<u>\$2,672,763</u>	<u>\$ 745,590</u>	<u>\$ 954,903</u>
Excess (deficiency) of revenues over expenditures	\$ (930,147)	\$ 354,856	\$ 623,958	\$ (13,744)
Other financing sources (uses):				
Proceeds from sale of bonds	-	-	-	-
Sale of fixed assets	-	-	-	-
Transfers from other funds	930,147	-	-	-
Transfers to other funds	-	-	(510,295)	-
Transfers from component units	-	-	-	-
Transfers to component units	-	-	-	-
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ -0-	\$ 354,856	\$ 113,663	\$ (13,744)
Fund balances, beginning, as restated	-	1,710,308	19,921	623,514
Residual equity transfers out	-	-	-	-
Fund balances, ending	<u>\$ -0-</u>	<u>\$2,065,164</u>	<u>\$ 133,584</u>	<u>\$ 609,770</u>

Health Unit Maintenance <u>Fund</u>	War Memorial Building <u>Fund</u>	City/Parish Forensic Facility <u>Fund</u>	Section 8 Housing <u>Fund</u>	Job Training Partnership <u>Act Fund</u>	Coroner's Expense <u>Fund</u>	
\$ 522,542	\$ -	\$ -	\$ -	\$ -	\$ -	
-	-	-	-	-	-	
52,031	-	-	520,018	1,452,368	-	
-	-	89,284	-	-	34,200	
-	-	-	-	-	111,695	
128,723	10,293	-	11,493	-	-	
-	<u>286,894</u>	-	<u>314</u>	-	-	
<u>\$ 703,296</u>	<u>\$ 297,187</u>	<u>\$ 89,284</u>	<u>\$ 531,825</u>	<u>\$ 1,452,368</u>	<u>\$ 145,895</u>	
\$ 29,238	\$ 180,100	\$ -	\$ -	\$ -	\$ -	C
-	-	132,477	-	-	237,340	O
-	-	-	-	-	-	N
-	-	-	521,308	-	-	T
-	-	-	-	-	-	I
-	-	-	-	-	-	N
220,464	-	-	-	1,452,368	-	
-	-	-	-	-	-	
<u>92,964</u>	<u>4,508</u>	-	-	-	-	U
<u>\$ 342,666</u>	<u>\$ 184,608</u>	<u>\$ 132,477</u>	<u>\$ 521,308</u>	<u>\$ 1,452,368</u>	<u>\$ 237,340</u>	
\$ 360,630	\$ 112,579	\$ (43,193)	\$ 10,517	\$ -0-	\$ (91,445)	E
3,000,000	-	-	-	-	-	D
-	-	-	-	-	-	
-	-	43,193	-	-	91,445	
(33,059)	-	-	-	-	-	
-	-	-	-	-	-	
<u>\$ 3,327,571</u>	<u>\$ 112,579</u>	<u>\$ -0-</u>	<u>\$ 10,517</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	
335,153	42,837	-	54,492	-	-	
-	<u>(62,093)</u>	-	-	-	-	
<u>\$ 3,662,724</u>	<u>\$ 93,323</u>	<u>\$ -0-</u>	<u>\$ 65,009</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	

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

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES (CONTINUED)
Year Ended October 31, 1998
With Comparative Totals for Year Ended October 31, 1997

	F.T.A. LA-90-X112	F.T.A. 736-28-0012	F.H.W.A. 736-28-0015	F.H.W.A. 736-28-0003
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	374	11,724	99,908	12,942
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	<u>\$ 374</u>	<u>\$ 11,724</u>	<u>\$ 99,908</u>	<u>\$ 12,942</u>
Expenditures:				
Current -				
General government	\$ 468	\$ 14,655	\$ 124,885	\$ 12,942
Public safety	-	-	-	-
Public transportation	-	-	-	-
Streets and drainage	-	-	-	-
Urban redevelopment and housing	-	-	-	-
Economic development and assistance	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Economic opportunity	-	-	-	-
Capital projects	-	-	-	-
Total expenditures	<u>\$ 468</u>	<u>\$ 14,655</u>	<u>\$ 124,885</u>	<u>\$ 12,942</u>
Excess (deficiency) of revenues over expenditures	\$ (94)	\$ (2,931)	\$ (24,977)	\$ -0-
Other financing sources (uses):				
Proceeds from sale of bonds	-	-	-	-
Sale of fixed assets	-	-	-	-
Transfers from other funds	94	2,931	24,977	-
Transfers to other funds	-	-	-	-
Transfers from component units	-	-	-	-
Transfers to component units	-	-	-	-
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Fund balances, beginning, as restated	-	-	-	-
Residual equity transfers out	-	-	-	-
Fund balances, ending	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

JTPA School- To-Work Grant <u>98/99</u>	Parish Transit Study	Metro- code	JTPA Jobnet Grant	F.T.A. 736-28-0013	JTPA School- To-Work Grant <u>97/98</u>	JTPA Welfare- To-Work Grant	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
-	-	1,155,120	-	-	-	-	
4,327	92,985	-	61,735	3,235	2,684	20,573	
-	-	102,483	-	-	-	-	
-	-	-	-	-	-	-	
-	-	70,604	-	-	-	-	
-	-	<u>1,108</u>	-	-	-	-	
<u>\$ 4,327</u>	<u>\$ 92,985</u>	<u>\$1,329,315</u>	<u>\$ 61,735</u>	<u>\$ 3,235</u>	<u>\$ 2,684</u>	<u>\$ 20,573</u>	
\$ -	\$116,231	\$ 945,952	\$ -	\$ 4,044	\$ -	\$ -	C
-	-	-	-	-	-	-	O
-	-	-	-	-	-	-	N
-	-	-	-	-	-	-	T
-	-	-	-	-	-	-	I
-	-	-	-	-	-	-	N
4,327	-	-	61,735	-	2,684	20,573	U
<u>\$ 4,327</u>	<u>\$116,231</u>	<u>\$ 945,952</u>	<u>\$ 61,735</u>	<u>\$ 4,044</u>	<u>\$ 2,684</u>	<u>\$ 20,573</u>	E
\$ -0-	\$ (23,246)	\$ 383,363	\$ -0-	\$ (809)	\$ -0-	\$ -0-	D
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	23,246	-	-	809	-	-	
-	-	(383,363)	-	-	-	-	
-	-	-	-	-	-	-	
<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	
-	-	990,523	-	-	-	-	
<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 990,523</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	

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

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES (CONTINUED)

Year Ended October 31, 1998

With Comparative Totals for Year Ended October 31, 1997

	JTPA Title III - National Ship Building <u>Grant</u>	DHH - Acadiana Recovery Center <u>Startup</u>	DHH - Acadiana Recovery Center	DHH - F.I.S.T. <u>Grant</u>
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	5,203	1,904	-	7,005
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	<u>\$ 5,203</u>	<u>\$ 1,904</u>	<u>\$ -0-</u>	<u>\$ 7,005</u>
Expenditures:				
Current -				
General government	\$ -	\$ 1,904	\$ -	\$ 7,005
Public safety	-	-	-	-
Public transportation	-	-	-	-
Streets and drainage	-	-	-	-
Urban redevelopment and housing	-	-	-	-
Economic development and assistance	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Economic opportunity	5,203	-	-	-
Capital projects	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>\$ 5,203</u>	<u>\$ 1,904</u>	<u>\$ -0-</u>	<u>\$ 7,005</u>
Excess (deficiency) of revenues over expenditures	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>
Other financing sources (uses):				
Proceeds from sale of bonds	-	-	-	-
Sale of fixed assets	-	-	-	-
Transfers from other funds	-	-	-	-
Transfers to other funds	-	-	-	-
Transfers from component units	-	-	-	-
Transfers to component units	-	-	-	-
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>
Fund balances, beginning, as restated	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Residual equity transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances, ending	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

<u>Totals</u>	
<u>October 31,</u> <u>1998</u>	<u>October 31,</u> <u>1997</u>
\$ 57,626,269	\$ 53,133,138
1,155,120	929,899
8,923,030	8,301,243
4,148,677	4,210,741
306,685	304,531
773,931	575,689
<u>645,371</u>	<u>498,004</u>
<u>\$ 73,579,083</u>	<u>\$ 67,953,245</u>
\$ 3,957,755	\$ 3,511,580
3,935,071	3,421,745
2,379,728	2,334,133
1,622,099	4,072,956
2,159,597	2,159,424
283,320	583,438
9,434,958	8,594,432
367,762	713,274
1,546,890	1,596,438
<u>1,323,609</u>	<u>159,292</u>
<u>\$ 27,010,789</u>	<u>\$ 27,146,712</u>
\$ 46,568,294	\$ 40,806,533
3,000,000	-
-	48,714
7,111,185	5,946,717
(53,106,930)	(45,655,473)
4,531	62
<u>(38,193)</u>	<u>(38,193)</u>
\$ 3,538,887	\$ 1,108,360
5,505,247	4,521,896
<u>(62,093)</u>	<u>(125,009)</u>
<u>\$ 8,982,041</u>	<u>\$ 5,505,247</u>

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

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended October 31, 1998
With Comparative Actual Amounts for Year Ended October 31, 1997

	1998		
	Budget	Actual	Variance - Favorable (Unfavorable)
Revenues:			
Taxes - Ad valorem	\$ 931,308	\$ 963,544	\$ 32,236
Charges for services -			
Rentals	87,000	94,041	7,041
Tennis fees	22,000	34,866	12,866
Instruction, registration and admission fees	282,400	257,260	(25,140)
Investment income	7,500	5,623	(1,877)
Miscellaneous	<u>6,895</u>	<u>5,557</u>	<u>(1,338)</u>
Total revenues	<u>\$ 1,337,103</u>	<u>\$ 1,360,891</u>	<u>\$ 23,788</u>
Expenditures:			
Culture and recreation -			
Personnel cost	\$ 2,416,736	\$ 2,344,753	\$ 71,983
Transportation	170,672	160,215	10,457
Telephone and utilities	406,876	402,629	4,247
Materials and supplies	182,540	175,097	7,443
Maintenance	132,045	126,835	5,210
Contractual services	176,505	167,062	9,443
Officials' and instructors' fees	101,500	86,679	14,821
Printing	14,484	11,530	2,954
Miscellaneous	63,098	55,627	7,471
Postage	4,175	3,943	232
Youth league	39,650	34,755	4,895
Uninsured losses	89,168	89,168	-
Other insurance premiums	<u>57,000</u>	<u>53,498</u>	<u>3,502</u>
Total expenditures	<u>\$ 3,854,449</u>	<u>\$ 3,711,791</u>	<u>\$ 142,658</u>
Deficiency of revenues over expenditures	\$ (2,517,346)	\$ (2,350,900)	\$ 166,446
Other financing sources:			
Transfers from other funds	<u>2,517,346</u>	<u>2,350,900</u>	<u>(166,446)</u>
Excess (deficiency) of revenues and other sources over expenditures	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>
Fund balance, beginning		<u>180</u>	
Fund balance, ending		<u>\$ 180</u>	

See Notes to Financial Statements.

<u>1998 Departmental Actual</u>					
<u>1997 Actual</u>	<u>Director's Office</u>	<u>Recreation and Parks</u>	<u>Swimming Pools</u>	<u>Tennis Courts</u>	<u>Centers and Programs</u>
\$ 918,556	\$ -	\$ 963,544	\$ -	\$ -	\$ -
100,718	-	-	-	-	94,041
25,690	-	-	-	34,866	-
260,434	-	-	14,682	-	242,578
6,075	-	5,623	-	-	-
1,154	-	5,557	-	-	-
<u>\$ 1,312,627</u>	<u>\$ -0-</u>	<u>\$ 974,724</u>	<u>\$ 14,682</u>	<u>\$ 34,866</u>	<u>\$ 336,619</u>
\$ 2,014,716	\$ 146,626	\$ 1,094,198	\$ 109,829	\$ 61,499	\$ 932,601
203,726	-	159,768	-	-	447
337,177	8,961	182,640	38,904	9,978	162,146
141,130	-	80,615	15,559	3,367	75,556
92,138	-	87,472	3,645	308	35,410
124,157	49,519	65,958	1,066	1,726	48,793
97,632	-	61,782	-	-	24,897
5,956	-	5,456	-	140	5,934
45,729	15,634	28,134	1,875	-	9,984
4,638	76	1,550	197	5	2,115
27,150	34,755	-	-	-	-
47,423	89,168	-	-	-	-
50,467	53,498	-	-	-	-
<u>\$ 3,192,039</u>	<u>\$ 398,237</u>	<u>\$ 1,767,573</u>	<u>\$ 171,075</u>	<u>\$ 77,023</u>	<u>\$ 1,297,883</u>
\$ (1,879,412)	\$ (398,237)	\$ (792,849)	\$ (156,393)	\$ (42,157)	\$ (961,264)
<u>1,879,412</u>	<u>398,237</u>	<u>792,849</u>	<u>156,393</u>	<u>42,157</u>	<u>961,264</u>
\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
<u>180</u>					
<u>\$ 180</u>					

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

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended October 31, 1998
With Comparative Actual Amounts for Year Ended October 31, 1997

	1998		Variance - Favorable (Unfavorable)	1997 Actual
	Budget	Actual		
Revenues:				
Charges for services -				
Membership fees	\$ 58,000	\$ 49,950	\$ (8,050)	\$ 50,600
Green fees	230,000	220,603	(9,397)	178,261
Storage and rental fees	161,600	176,904	15,304	145,359
Investment income	3,500	2,989	(511)	2,723
Miscellaneous	600	751	151	519
Total revenues	<u>\$ 453,700</u>	<u>\$ 451,197</u>	<u>\$ (2,503)</u>	<u>\$ 377,462</u>
Expenditures:				
Culture and recreation -				
Personnel cost	\$ 158,393	\$ 141,375	\$ 17,018	\$ 155,429
Supplies and materials	25,141	20,549	4,592	20,344
Utilities and telephone	39,582	38,988	594	29,604
Maintenance	41,469	40,767	702	41,667
Contractual services	72,000	67,750	4,250	55,945
Transportation	7,100	7,148	(48)	8,236
Other insurance premiums	18,000	14,746	3,254	17,865
Uninsured losses	20,557	16,612	3,945	26,494
Miscellaneous	8,956	8,049	907	5,073
Total expenditures	<u>\$ 391,198</u>	<u>\$ 355,984</u>	<u>\$ 35,214</u>	<u>\$ 360,657</u>
Excess (deficiency) of revenues over expenditures	\$ 62,502	\$ 95,213	\$ 32,711	\$ 16,805
Other financing sources (uses):				
Transfers to other funds	<u>(62,502)</u>	<u>(95,213)</u>	<u>(32,711)</u>	<u>(16,805)</u>
Excess of revenues and other sources over expenditures and other uses	<u>\$ -0-</u>	\$ -0-	<u>\$ -0-</u>	\$ -0-
Fund balance, beginning		-		-
Fund balance, ending		<u>\$ -0-</u>		<u>\$ -0-</u>

See Notes to Financial Statements.

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

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended October 31, 1998
With Comparative Actual Amounts for Year Ended October 31, 1997

	1998		Variance - Favorable (Unfavorable)	1997 Actual
	<u>Budget</u>	<u>Actual</u>		
Revenues:				
Charges for services -				
Membership fees	\$ 81,000	\$ 81,084	\$ 84	\$ 66,254
Green fees	266,000	235,396	(30,604)	242,320
Storage and rental fees	239,000	215,212	(23,788)	193,605
Driving range fees	15,000	10,809	(4,191)	10,964
Investment income	5,500	2,667	(2,833)	3,576
Miscellaneous	<u>850</u>	<u>6,641</u>	<u>5,791</u>	<u>692</u>
Total revenues	<u>\$ 607,350</u>	<u>\$ 551,809</u>	<u>\$ (55,541)</u>	<u>\$ 517,411</u>
Expenditures:				
Culture and recreation -				
Personnel cost	\$ 254,105	\$ 257,313	\$ (3,208)	\$ 240,533
Supplies and materials	23,033	20,241	2,792	19,472
Utilities and telephone	38,800	38,512	288	35,902
Maintenance	63,631	52,941	10,690	69,504
Contractual services	68,500	69,339	(839)	70,399
Transportation	9,000	6,953	2,047	6,014
Uninsured losses	153,503	153,503	-	8,257
Miscellaneous	<u>14,200</u>	<u>12,824</u>	<u>1,376</u>	<u>8,648</u>
Total expenditures	<u>\$ 624,772</u>	<u>\$ 611,626</u>	<u>\$ 13,146</u>	<u>\$ 458,729</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (17,422)</u>	<u>\$ (59,817)</u>	<u>\$ (42,395)</u>	<u>\$ 58,682</u>
Other financial sources (uses):				
Transfers from other funds	\$ 17,422	\$ 59,817	\$ 42,395	\$ -
Transfers to other funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>(58,682)</u>
Excess of revenues and other sources over expenditures and other uses	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>
Fund balance, beginning		-		-
Fund balance, ending		<u>\$ -0-</u>		<u>\$ -0-</u>

See Notes to Financial Statements.

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

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended October 31, 1998
With Comparative Actual Amounts for Year Ended October 31, 1997

	Commission Fund		
	Budget	Actual	Variance - Favorable (Unfavorable)
Revenues:			
Charges for services -			
Rental and catering fees	\$ 252,000	\$ 268,705	\$ 16,705
Reimbursable expenses	257,500	225,270	(32,230)
Parking fees	31,000	32,114	1,114
Concession sales	30,500	28,036	(2,464)
Advertising revenues	2,000	472	(1,528)
Ticket sales	-	-	-
Investment income	-	263	263
Miscellaneous	215	54	(161)
Total revenues	\$ 573,215	\$ 554,914	\$ (18,301)
Expenditures (culture and recreation):			
Personnel cost	\$ 393,755	\$ 384,446	\$ 9,309
Cost of sales - concessions	16,800	14,613	2,187
Materials and supplies	43,375	35,192	8,183
Telephone and utilities	127,143	102,647	24,496
Maintenance	22,900	21,234	1,666
Contractual services	31,647	29,290	2,357
Transportation	2,550	2,595	(45)
Event expenses	231,500	188,164	43,336
Advertising	11,400	6,892	4,508
Other	15,378	14,077	1,301
Total expenditures	\$ 896,448	\$ 799,150	\$ 97,298
Excess (deficiency) of revenues over expenditures	\$ (323,233)	\$ (244,236)	\$ 78,997
Other financing sources (uses):			
Transfers from other funds	323,233	244,236	(78,997)
Transfers to other funds	-	-	-
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ -0-	\$ -0-	\$ -0-
Fund balance, beginning		500	
Fund balance, ending		\$ 500	

See Notes to Financial Statements.

<u>Reserve Fund</u>				
<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>	<u>Totals</u>	
			<u>1998</u>	<u>1997</u>
\$ -	\$ -	\$ -	\$ 268,705	\$ 250,596
-	-	-	225,270	214,943
-	-	-	32,114	56,397
-	-	-	28,036	25,863
-	-	-	472	2,780
1,355,500	1,093,574	(261,926)	1,093,574	1,334,593
1,800	4,798	2,998	5,061	2,034
100	207	107	261	396
<u>\$1,357,400</u>	<u>\$1,098,579</u>	<u>\$ (258,821)</u>	<u>\$1,653,493</u>	<u>\$1,887,602</u>
\$ -	\$ -	\$ -	\$ 384,446	\$ 353,356
-	-	-	14,613	16,355
-	-	-	35,192	24,750
-	-	-	102,647	112,630
-	-	-	21,234	18,310
1,288,200	1,033,120	255,080	1,062,410	1,296,291
-	-	-	2,595	3,233
-	-	-	188,164	185,188
-	-	-	6,892	8,974
1,200	10,733	(9,533)	24,810	21,202
<u>\$1,289,400</u>	<u>\$1,043,853</u>	<u>\$ 245,547</u>	<u>\$1,843,003</u>	<u>\$2,040,289</u>
\$ 68,000	\$ 54,726	\$ (13,274)	\$ (189,510)	\$ (152,687)
-	-	-	244,236	223,138
<u>(68,000)</u>	<u>(54,726)</u>	<u>13,274</u>	<u>(54,726)</u>	<u>(70,451)</u>
\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
	2,580		3,080	3,080
	<u>\$ 2,580</u>		<u>\$ 3,080</u>	<u>\$ 3,080</u>

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

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended October 31, 1998

With Comparative Actual Amounts for Year Ended October 31, 1997

	<u>1998</u>		Variance -	
	<u>Budget</u>	<u>Actual</u>	Favorable	1997
			(Unfavorable)	<u>Actual</u>
Revenues:				
Intergovernmental -				
Lafayette Parish School				
Board	\$ 23,800	\$ 23,800	\$ -	\$ 23,800
Charges for services -				
Admissions and field trips	4,750	5,447	697	4,408
Investment income	-	69	69	122
Miscellaneous	<u>200</u>	<u>-</u>	<u>(200)</u>	<u>675</u>
Total revenues	<u>\$ 28,750</u>	<u>\$ 29,316</u>	<u>\$ 566</u>	<u>\$ 29,005</u>
Expenditures:				
Culture and recreation -				
Personnel cost	\$ 287,028	\$ 268,939	\$ 18,089	\$ 267,423
Transportation	3,500	2,164	1,336	4,590
Supplies and materials	14,295	14,033	262	8,421
Telephone and utilities	28,451	28,551	(100)	23,932
Postage	1,950	1,617	333	1,572
Maintenance	-	-	-	2,389
Printing and binding	3,425	2,785	640	2,049
Contractual services	7,275	6,158	1,117	3,977
Travel and meetings	360	355	5	119
Miscellaneous	<u>14,999</u>	<u>12,587</u>	<u>2,412</u>	<u>13,292</u>
Total expenditures	<u>\$ 361,283</u>	<u>\$ 337,189</u>	<u>\$ 24,094</u>	<u>\$ 327,764</u>
Deficiency of revenues				
over expenditures	\$ (332,533)	\$ (307,873)	\$ 24,660	\$ (298,759)
Other financing sources:				
Transfers from other funds	<u>332,533</u>	<u>307,873</u>	<u>(24,660)</u>	<u>298,759</u>
Excess (deficiency) of revenues				
and other sources over				
expenditures	<u>\$ -0-</u>	\$ -0-	<u>\$ -0-</u>	\$ -0-
Fund balance, beginning		<u>100</u>		<u>100</u>
Fund balance, ending		<u>\$ 100</u>		<u>\$ 100</u>

See Notes to Financial Statements.

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

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended October 31, 1998
With Comparative Actual Amounts for Year Ended October 31, 1997

	<u>1998</u>		Variance -	
	<u>Budget</u>	<u>Actual</u>	Favorable	1997
			(Unfavorable)	<u>Actual</u>
Revenues:				
Intergovernmental -				
FTA grant	\$ 429,000	\$ -	\$ (429,000)	\$ 428,989
State transit funds	156,000	137,404	(18,596)	142,908
Charges for services -				
Bus fares	300,000	308,945	8,945	310,869
Charter service	1,900	3,800	1,900	2,050
Miscellaneous	<u>430</u>	<u>1,667</u>	<u>1,237</u>	<u>470</u>
Total revenues	<u>\$ 887,330</u>	<u>\$ 451,816</u>	<u>\$ (435,514)</u>	<u>\$ 885,286</u>
Expenditures:				
Public transportation -				
Personnel cost	\$ 743,952	\$ 707,138	\$ 36,814	\$ 713,730
Transportation	585,102	636,007	(50,905)	633,471
Materials and supplies	28,128	21,260	6,868	16,072
Maintenance and equipment	1,500	786	714	942
Telephone and utilities	7,700	4,091	3,609	5,719
Printing and binding	3,500	2,819	681	2,890
Contractual services	347,200	336,620	10,580	332,918
Administrative costs				
(allocated)	466,000	466,000	-	500,000
Uninsured losses	196,772	196,772	-	120,907
Miscellaneous	<u>11,293</u>	<u>8,235</u>	<u>3,058</u>	<u>7,484</u>
Total expenditures	<u>\$ 2,391,147</u>	<u>\$ 2,379,728</u>	<u>\$ 11,419</u>	<u>\$ 2,334,133</u>
Deficiency of revenues over expenditures	\$ (1,503,817)	\$ (1,927,912)	\$ (424,095)	\$ (1,448,847)
Other financing sources:				
Transfers from other funds	<u>1,503,817</u>	<u>1,927,912</u>	<u>424,095</u>	<u>1,448,847</u>
Excess (deficiency) of revenues and other sources over expenditures	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>
Fund balance, beginning		<u>20</u>		<u>20</u>
Fund balance, ending		<u>\$ 20</u>		<u>\$ 20</u>

See Notes to Financial Statements.

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

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended October 31, 1998
With Comparative Actual Amounts for Year Ended October 31, 1997

	1998		Variance - Favorable (Unfavorable)	1997 Actual
	Budget	Actual		
Revenues:				
Charges for services -				
Parking meters	\$ 118,000	\$ 122,647	\$ 4,647	\$ 127,003
Parking garage	132,000	151,089	19,089	79,355
Fines (parking)	133,000	120,650	(12,350)	136,720
Investment income	6,600	7,008	408	5,699
Miscellaneous	195	164	(31)	109
Total revenues	<u>\$ 389,795</u>	<u>\$ 401,558</u>	<u>\$ 11,763</u>	<u>\$ 348,886</u>
Expenditures:				
Streets and drainage -				
Personnel cost	\$ 185,100	\$ 174,442	\$ 10,658	\$ 163,093
Transportation	8,000	5,476	2,524	4,449
Materials and supplies	17,905	14,789	3,116	15,631
Telephone and utilities	37,000	39,158	(2,158)	20,449
Uniforms	3,000	2,448	552	1,834
Postage	2,200	2,048	152	2,023
Maintenance	15,650	17,035	(1,385)	3,367
Printing and binding	5,550	5,050	500	1,194
Contractual services	41,750	39,753	1,997	32,730
Travel and meetings	3,515	3,250	265	37
Miscellaneous	3,845	3,138	707	3,123
Total expenditures	<u>\$ 323,515</u>	<u>\$ 306,587</u>	<u>\$ 16,928</u>	<u>\$ 247,930</u>
Excess of revenues over expenditures	\$ 66,280	\$ 94,971	\$ 28,691	\$ 100,956
Other uses:				
Transfers to other funds	(66,280)	(94,971)	(28,691)	(100,956)
Excess of revenues over expenditures and other uses	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>
Fund balance, beginning		200		200
Fund balance, ending		<u>\$ 200</u>		<u>\$ 200</u>

See Notes to Financial Statements.

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

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended October 31, 1998

	Budgeted for Program Year				
	1992-93	1993-94	1994-95	1995-96	1996-97
Revenues:					
Intergovernmental -					
Federal grant	\$1,272,300	\$1,727,000	\$1,879,000	\$1,777,000	\$1,724,000
State grant	1,044	-	-	-	-
Miscellaneous	<u>29,579</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,198</u>
Total revenues	<u>\$1,302,923</u>	<u>\$1,727,000</u>	<u>\$1,879,000</u>	<u>\$1,777,000</u>	<u>\$1,729,198</u>
Expenditures:					
Current -					
General government	\$ 149,129	\$ 225,875	\$ 586,961	\$ 363,579	\$ 363,030
Public safety	59,606	65,112	76,573	91,538	124,683
Economic development	424,378	521,122	399,797	262,392	286,379
Urban redevelopment and housing -					
Housing					
rehabilitation	232,812	197,641	397,344	415,111	470,436
Other	100,000	335,058	414,520	644,380	428,472
Capital projects	<u>334,484</u>	<u>264,040</u>	<u>3,805</u>	<u>-</u>	<u>51,000</u>
Total expenditures	<u>\$1,300,409</u>	<u>\$1,608,848</u>	<u>\$1,879,000</u>	<u>\$1,777,000</u>	<u>\$1,724,000</u>
Excess of revenues over expenditures	\$ 2,514	\$ 118,152	\$ -0-	\$ -0-	\$ 5,198
Other uses:					
Transfers to other funds	<u>(2,514)</u>	<u>(118,152)</u>	<u>-</u>	<u>-</u>	<u>(5,198)</u>
Excess of revenues over expenditures and other uses	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>
Fund balance, beginning					
Fund balance, ending					

See Notes to Financial Statements.

		Current Year					
1997-98	1998-99	Total Budget	Actual Prior Years	Remaining Budget	Actual	Variance - Favorable (Unfavorable)	
\$2,532,000	\$2,445,000	\$13,356,300	\$8,282,136	\$5,074,164	\$2,624,571	\$(2,449,593)	
-	-	1,044	1,044	-	-	-	
<u>23,282</u>	<u>36,564</u>	<u>94,623</u>	<u>30,066</u>	<u>64,557</u>	<u>5,520</u>	<u>(59,037)</u>	
<u>\$2,555,282</u>	<u>\$2,481,564</u>	<u>\$13,451,967</u>	<u>\$8,313,246</u>	<u>\$5,138,721</u>	<u>\$2,630,091</u>	<u>\$(2,508,630)</u>	
\$1,546,124	\$1,112,393	\$ 4,347,091	\$1,853,769	\$2,493,322	\$1,236,979	\$ 1,256,343	
179,238	203,100	799,850	471,142	328,708	195,925	132,783	
283,702	301,981	2,479,751	2,020,198	459,553	283,320	176,233	
365,250	584,957	2,663,551	1,788,979	874,572	462,222	412,350	
165,968	259,133	2,347,531	1,631,608	715,923	272,297	443,626	
-	-	653,329	431,884	221,445	174,348	47,097	
<u>\$2,540,282</u>	<u>\$2,461,564</u>	<u>\$13,291,103</u>	<u>\$8,197,580</u>	<u>\$5,093,523</u>	<u>\$2,625,091</u>	<u>\$ 2,468,432</u>	
\$ 15,000	\$ 20,000	\$ 160,864	\$ 115,666	\$ 45,198	\$ 5,000	\$ (40,198)	
<u>(15,000)</u>	<u>(20,000)</u>	<u>(160,864)</u>	<u>(115,666)</u>	<u>(45,198)</u>	<u>(5,000)</u>	<u>40,198</u>	
<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	
					<u>-</u>		
					<u>\$ -0-</u>		

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

STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 Year Ended October 31, 1998

	<u>Budget</u>	Actual Prior Years	Remaining Budget	Current Year Actual	Variance - Favorable (Unfavorable)
Revenues:					
Intergovernmental -					
Federal grant -					
Project 370-700228	\$ 90,000	\$ 38,074	\$ 51,926	\$ 51,926	\$ -
Project 370-800492	98,000	-	98,000	54,272	(43,728)
Grant S-98-MC-22-0004	<u>96,000</u>	<u>-</u>	<u>96,000</u>	<u>13,607</u>	<u>(82,393)</u>
Total revenues	<u>\$ 284,000</u>	<u>\$ 38,074</u>	<u>\$ 245,926</u>	<u>\$ 119,805</u>	<u>\$(126,121)</u>
Expenditures (health and welfare):					
External appropriations -					
Project 370-700228	\$ 90,000	\$ 38,074	\$ 51,926	\$ 51,926	\$ -
Project 370-800492	98,000	-	98,000	54,272	43,728
Grant S-98-MC-22-0004	<u>96,000</u>	<u>-</u>	<u>96,000</u>	<u>13,607</u>	<u>82,393</u>
Total expenditures	<u>\$ 284,000</u>	<u>\$ 38,074</u>	<u>\$ 245,926</u>	<u>\$ 119,805</u>	<u>\$ 126,121</u>
Excess of revenues over expenditures	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>
Fund balance, beginning				<u>-</u>	
Fund balance, ending				<u>\$ -0-</u>	

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
 LAFAYETTE, LOUISIANA
 SPECIAL REVENUE FUNDS
 DRUG FREE SCHOOLS GRANT FUND - 97/98

STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 Year Ended October 31, 1998

	<u>Budget</u>	Actual Prior Years	Remaining Budget	Current Year Actual	Variance - Favorable (Unfavorable)
Revenues:					
Intergovernmental -					
Federal grant	\$ 42,107	\$ 3,203	\$ 38,904	\$ 27,493	\$ (11,411)
Expenditures:					
Health and welfare -					
Personnel cost	\$ 7,386	\$ 2,524	\$ 4,862	\$ 6,623	\$ (1,761)
Professional services	24,969	-	24,969	13,946	11,023
Supplies and materials	7,338	629	6,709	6,407	302
Travel	130	-	130	-	130
Other	2,284	50	2,234	517	1,717
Total expenditures	\$ 42,107	\$ 3,203	\$ 38,904	\$ 27,493	\$ 11,411
Excess (deficiency) of revenues over expenditures	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Fund balance, beginning				-	
Fund balance, ending				\$ -0-	

See Notes to Financial Statements.

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

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
Year Ended October 31, 1998
With Comparative Actual Amounts for Year Ended October 31, 1997

	<u>Budget</u>	<u>Actual</u>	<u>1998</u> Adjustment to Budgetary Basis
Revenues:			
Interest earned on loans	\$ -	\$ 13,265	\$ (13,265)
Loan repayment	<u>38,193</u>	<u>-</u>	<u>38,193</u>
Total revenues	\$ 38,193	\$ 13,265	\$ 24,928
Other financing uses:			
Transfers to component units	<u>(38,193)</u>	<u>(38,193)</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures and other uses	<u>\$ -0-</u>	\$ (24,928)	<u>\$ 24,928</u>
Fund balance, beginning		<u>464,475</u>	
Fund balance, ending		<u>\$ 439,547</u>	

See Notes to Financial Statements.

<u>Actual on Budgetary Basis</u>	<u>Variance - Favorable (Unfavorable)</u>	<u>1997 Actual</u>
\$ -	\$ -	\$ 13,991
<u>38,193</u>	<u>-</u>	<u>-</u>
\$ 38,193	\$ -0-	\$ 13,991
<u>(38,193)</u>	<u>-</u>	<u>(38,193)</u>
\$ -0-	<u>\$ -0-</u>	\$ (24,202)
<u>564,368</u>		<u>488,677</u>
<u>\$ 564,368</u>		<u>\$ 464,475</u>

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

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended October 31, 1998
With Comparative Actual Amounts for Year Ended October 31, 1997

	1998		Variance - Favorable (Unfavorable)	1997 Actual
	Budget	Actual		
Revenues:				
Taxes - sales taxes collected	\$ 25,189,370	\$ 24,961,764	\$(227,606)	\$23,109,514
Investment income	<u>60,000</u>	<u>68,101</u>	<u>8,101</u>	<u>57,684</u>
Total revenues	\$ 25,249,370	\$ 25,029,865	\$(219,505)	\$23,167,198
Expenditures:				
General government - City's share of collection costs	<u>161,088</u>	<u>145,961</u>	<u>15,127</u>	<u>158,127</u>
Excess of revenues over expenditures	\$ 25,088,282	\$ 24,883,904	\$(204,378)	\$23,009,071
Other financing sources (uses):				
Transfer of interest earned on investments from Sales Tax Bond Reserve Fund	540,000	530,208	(9,792)	518,948
Transfers to other funds for dedicated purposes - Sales Tax Bond Sinking Fund	(8,132,798)	(8,035,671)	97,127	(7,814,263)
General Fund	(6,312,342)	(6,257,466)	54,876	(5,791,799)
Sales Tax Capital Improvements Fund	<u>(11,183,142)</u>	<u>(11,120,975)</u>	<u>62,167</u>	<u>(9,921,957)</u>
Excess of revenues and other sources over expenditures and other uses	<u>\$ -0-</u>	\$ -0-	<u>\$ -0-</u>	\$ -0-
Fund balance, beginning		-		-
Fund balance, ending		<u>\$ -0-</u>		<u>\$ -0-</u>

See Notes to Financial Statements.

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

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended October 31, 1998
With Comparative Actual Amounts for Year Ended October 31, 1997

	1998		Variance - Favorable (Unfavorable)	1997 Actual
	Budget	Actual		
Revenues:				
Taxes - sales taxes collected	\$ 22,825,381	\$ 22,693,755	\$ (131,626)	\$ 20,750,346
Investment income	55,000	61,912	6,912	51,763
Total revenues	\$ 22,880,381	\$ 22,755,667	\$ (124,714)	\$ 20,802,109
Expenditures:				
General government - City's share of collection costs	149,888	135,255	14,633	146,680
Excess of revenues over expenditures	\$ 22,730,493	\$ 22,620,412	\$ (110,081)	\$ 20,655,429
Other financing sources (uses):				
Transfer of interest earned on investments from Sales Tax Bond Reserve Fund	450,000	400,025	(49,975)	323,647
Transfers to other funds for dedicated purposes -				
Sales Tax Bond Sinking Fund	(5,756,133)	(5,913,605)	(157,472)	(4,841,156)
General Fund	(5,352,952)	(5,505,552)	(152,600)	(3,120,316)
Sales Tax Capital Improvements Fund	(12,071,408)	(11,601,280)	470,128	(13,017,604)
Excess of revenues and other sources over expenditures and other uses	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Fund balance, beginning		-		-
Fund balance, ending		\$ -0-		\$ -0-

See Notes to Financial Statements.

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

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended October 31, 1998

	<u>Budget</u>	<u>Actual Prior Years</u>	<u>Remaining Budget</u>	<u>Current Year Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
Revenues:					
Intergovernmental -					
Forfeited evidence	\$ 155,479	\$ 157,277	\$ (1,798)	\$ 4,628	\$ 6,426
Investment income	<u>29,275</u>	<u>31,928</u>	<u>(2,653)</u>	<u>1,541</u>	<u>4,194</u>
Total revenues	<u>\$ 184,754</u>	<u>\$ 189,205</u>	<u>\$ (4,451)</u>	<u>\$ 6,169</u>	<u>\$ 10,620</u>
Expenditures:					
Public safety -					
Personnel cost					
(training)	\$ 4,148	\$ 4,148	\$ -	\$ -	\$ -
Supplies and materials	27,730	27,730	-	-	-
Awards and advertising	1,132	1,131	1	-	1
Capital expenditures	<u>145,416</u>	<u>144,725</u>	<u>691</u>	<u>-</u>	<u>691</u>
Total					
expenditures	<u>\$ 178,426</u>	<u>\$ 177,734</u>	<u>\$ 692</u>	<u>\$ -0-</u>	<u>\$ 692</u>
Excess (deficiency) of					
revenues over					
expenditures	\$ 6,328	\$ 11,471	\$ (5,143)	\$ 6,169	\$ 11,312
Other financing sources:					
Transfers from other					
funds	<u>3,672</u>	<u>3,672</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of					
revenues and other					
sources over expenditures	\$ 10,000	\$ 15,143	\$ (5,143)	\$ 6,169	\$ 11,312
Fund balance, beginning	-	-	-	5,143	5,143
Residual equity transfers					
out	<u>(10,000)</u>	<u>(10,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, ending	<u>\$ -0-</u>	<u>\$ 5,143</u>	<u>\$ (5,143)</u>	<u>\$ 11,312</u>	<u>\$ 16,455</u>

See Notes to Financial Statements.

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

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended October 31, 1998
With Comparative Actual Amounts for Year Ended October 31, 1997

	<u>1998</u>		Variance - Favorable (Unfavorable)	<u>1997 Actual</u>
	<u>Budget</u>	<u>Actual</u>		
Revenues:				
Intergovernmental -				
Federal grant	\$2,004,314	\$ 662,382	\$ (1,341,932)	\$ 495,247
Miscellaneous	<u>520,882</u>	<u>180,805</u>	<u>(340,077)</u>	<u>75,027</u>
Total revenues	<u>\$2,525,196</u>	<u>\$ 843,187</u>	<u>\$ (1,682,009)</u>	<u>\$ 570,274</u>
Expenditures:				
Current -				
Urban redevelopment and housing -				
Housing rehabilitation	\$1,718,288	\$ 785,974	\$ 932,314	\$ 505,280
Housing relocation	207,934	82,796	125,138	26,797
External housing	442,568	35,000	407,568	123,000
Other	<u>139,030</u>	<u>-</u>	<u>139,030</u>	<u>-</u>
Total expenditures	<u>\$2,507,820</u>	<u>\$ 903,770</u>	<u>\$ 1,604,050</u>	<u>\$ 655,077</u>
Excess (deficiency) of revenues over expenditures	\$ 17,376	\$ (60,583)	\$ (77,959)	\$ (84,803)
Other financing sources (uses):				
Transfers from other funds	220,614	88,040	(132,574)	89,803
Transfers to other funds	<u>(237,990)</u>	<u>(27,457)</u>	<u>210,533</u>	<u>(5,000)</u>
Excess of revenues and other sources over expenditures and other uses	<u>\$ -0-</u>	\$ -0-	<u>\$ -0-</u>	\$ -0-
Fund balance, beginning		-		-
Fund balance, ending		<u>\$ -0-</u>		<u>\$ -0-</u>

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
SPECIAL REVENUE FUNDS
LOCAL ENFORCEMENT BLOCK GRANT

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended October 31, 1998

	<u>Budget</u>	<u>Actual Prior Years</u>	<u>Remaining Budget</u>	<u>Current Year Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
Revenues:					
Intergovernmental -					
Federal grant	\$ 284,584	\$ 3,870	\$ 280,714	\$ 274,300	\$ (6,414)
Investment income	-	-	-	5,914	5,914
Miscellaneous	<u>4,593</u>	<u>63</u>	<u>4,530</u>	<u>5,030</u>	<u>500</u>
Total revenues	<u>\$ 289,177</u>	<u>\$ 3,933</u>	<u>\$ 285,244</u>	<u>\$ 285,244</u>	<u>\$ -0-</u>
Expenditures:					
Public safety -					
Personnel costs	\$ 61,472	\$ 3,956	\$ 57,516	\$ 58,664	\$ (1,148)
Professional fees	7,943	-	7,943	8,047	(104)
Telephone and utilities	1,405	165	1,240	1,262	(22)
Materials and supplies	51,374	-	51,374	50,173	1,201
Equipment purchases	192,204	-	192,204	192,198	6
Other	<u>1,806</u>	<u>179</u>	<u>1,627</u>	<u>1,560</u>	<u>67</u>
Total expenditures	<u>\$ 316,204</u>	<u>\$ 4,300</u>	<u>\$ 311,904</u>	<u>\$ 311,904</u>	<u>\$ -0-</u>
Excess (deficiency) of revenues over expenditures	\$ (27,027)	\$ (367)	\$ (26,660)	\$ (26,660)	\$ -0-
Other financing sources:					
Transfers from other funds	\$ 22,434	\$ 305	\$ 22,129	\$ 22,129	\$ -
Transfers from component units	<u>4,593</u>	<u>62</u>	<u>4,531</u>	<u>4,531</u>	<u>-</u>
Excess of revenues and other sources over expenditures	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>
Fund balance, beginning				-	
Fund balance, ending				<u>\$ -0-</u>	

See Notes to Financial Statements.

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

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended October 31, 1998

	Budget	
	1997-98	1998-99
Revenues:		
Intergovernmental -		
State grant	\$ 75,642	\$ 65,184
Expenditures:		
Public safety -		
Personnel costs	\$ 53,584	\$ 43,503
Fringe benefits	13,248	11,966
Supplies and materials	8,213	8,716
Travel	597	999
Total expenditures	\$ 75,642	\$ 65,184
Excess (deficiency) of		
revenues over expenditures	\$ -0-	\$ -0-
Fund balance, beginning		
Fund balance, ending		

See Notes to Financial Statements.

<u>Total Budget</u>	<u>Actual Prior Years</u>	<u>Remaining Budget</u>	<u>Current Year Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
\$ 140,826	\$ 28,168	\$ 112,658	\$ 64,114	\$ (48,544)
\$ 97,087	\$ 22,521	\$ 74,566	\$ 44,113	\$ 30,453
25,214	5,050	20,164	11,788	8,376
16,929	-	16,929	8,213	8,716
1,596	597	999	-	999
<u>\$ 140,826</u>	<u>\$ 28,168</u>	<u>\$ 112,658</u>	<u>\$ 64,114</u>	<u>\$ 48,544</u>
<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	\$ -0-	<u>\$ -0-</u>
			<u>-</u>	
			<u>\$ -0-</u>	

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

STATEMENTS OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
Years Ended October 31, 1998 and 1997

	<u>1998</u>	<u>1997</u>
Revenues:		
Intergovernmental -		
Local government	\$ 150,000	\$ -
Investment income	<u>4,125</u>	<u>1,342</u>
Total revenues	\$ 154,125	\$ 1,342
Expenditures:		
General government -		
Miscellaneous	<u>5,521</u>	<u>-</u>
Excess of revenues over expenditures	\$ 148,604	\$ 1,342
Other financing sources:		
Transfers from other funds	<u>32,457</u>	<u>73,000</u>
Excess of revenues and other sources over expenditures	\$ 181,061	\$ 74,342
Fund balance, beginning	<u>137,751</u>	<u>63,409</u>
Fund balance, ending	<u>\$ 318,812</u>	<u>\$ 137,751</u>

See Notes to Financial Statements.

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

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended October 31, 1998

With Comparative Actual Amounts for Year Ended October 31, 1997

	<u>1998</u>		Variance -	
	<u>Budget</u>	<u>Actual</u>	Favorable	1997
			(Unfavorable)	<u>Actual</u>
Revenues:				
Taxes -				
Ad valorem	\$1,749,688	\$1,842,345	\$ 92,657	\$1,751,065
Franchise fees	42,800	34,512	(8,288)	35,202
Intergovernmental -				
Parish road fund	1,344,000	1,482,451	138,451	1,314,602
State revenue sharing	185,400	183,555	(1,845)	181,738
Federal grant	-	-	-	31,886
State grant	232,347	146,788	(85,559)	-
Other	44,793	22,631	(22,162)	20,424
Charges for services -				
Solid waste fees/licenses	69,200	61,330	(7,870)	71,731
Grass cutting	9,700	8,947	(753)	9,895
Administrative fees	34,500	-	(34,500)	-
Investment income	47,000	62,428	15,428	56,927
Miscellaneous	2,200	4,734	2,534	56,949
Total revenues	<u>\$3,761,628</u>	<u>\$3,849,721</u>	<u>\$ 88,093</u>	<u>\$3,530,419</u>
Expenditures:				
General government -				
Charges for collection of taxes	\$ 63,163	\$ 63,246	\$ (83)	\$ 60,391
Other	2,500	2,500	-	7,471
Public works (streets and drainage) -				
Administration -				
Personnel costs	-	-	-	428,423
Repairs and maintenance	-	-	-	60
Office	-	-	-	735
Professional fees	-	-	-	1,113
Telephone and utilities	-	-	-	2,053
Supplies and materials	-	-	-	1,517
Transportation	-	-	-	14,264
Contractual services	232,147	146,788	85,359	3,335
Other	-	-	-	1,429

(continued)

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

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
Year Ended October 31, 1998
With Comparative Actual Amounts for Year Ended October 31, 1997

	1998		Variance - Favorable (Unfavorable)	1997 Actual
	Budget	Actual		
Operations -				
Personnel costs	\$ 19,061	\$ 19,043	\$ 18	\$1,268,628
Materials and supplies	133,950	58,621	75,329	267,775
Repairs and maintenance	-	-	-	3,383
Fuel cost	1,750	1,583	167	161,886
Telephone and utilities	10,370	10,166	204	12,544
Rentals	1,000	-	1,000	6,418
Office	-	-	-	8,500
Contractual services	157,919	128,341	29,578	175,902
Travel	-	-	-	1,079
Other	400	180	220	4,803
Capital projects	<u>2,883,698</u>	<u>889,574</u>	<u>1,994,124</u>	<u>1,328</u>
Total expenditures	<u>\$ 3,505,958</u>	<u>\$ 1,320,042</u>	<u>\$ 2,185,916</u>	<u>\$2,433,037</u>
Excess (deficiency) of revenues over expenditures	<u>\$ 255,670</u>	<u>\$ 2,529,679</u>	<u>\$ 2,274,009</u>	<u>\$1,097,382</u>
Other financing sources (uses):				
Proceeds from sale of property	\$ -	\$ -	\$ -	\$ 17,126
Transfers from other funds	1,804,359	-	(1,804,359)	18,613
Transfers to other funds	<u>(2,779,032)</u>	<u>(2,779,032)</u>	<u>-</u>	<u>(295,075)</u>
Total other financing sources (uses)	<u>\$ (974,673)</u>	<u>\$ (2,779,032)</u>	<u>\$ (1,804,359)</u>	<u>\$ (259,336)</u>
Excess of revenues and other sources over expenditures and other uses	<u>\$ (719,003)</u>	<u>\$ (249,353)</u>	<u>\$ 469,650</u>	<u>\$ 838,046</u>
Fund balance, beginning	<u>719,003</u>	<u>838,046</u>	<u>119,043</u>	<u>-</u>
Fund balance, ending	<u>\$ -0-</u>	<u>\$ 588,693</u>	<u>\$ 588,693</u>	<u>\$ 838,046</u>

See Notes to Financial Statements.

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

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended October 31, 1998

With Comparative Actual Amounts for Year Ended October 31, 1997

	1998		Variance - Favorable (Unfavorable)	1997 Actual
	Budget	Actual		
Revenues:				
Taxes - ad valorem	\$1,317,986	\$1,386,908	\$ 68,922	\$1,319,385
Intergovernmental -				
State revenue sharing	77,000	76,127	(873)	75,373
Federal grant	-	-	-	7,937
Investment income	46,000	31,708	(14,292)	44,564
Miscellaneous	1,800	-	(1,800)	11,830
Total revenues	\$1,442,786	\$1,494,743	\$ 51,957	\$1,459,089
Expenditures:				
General government -				
Charges for collection of taxes	\$ 47,550	\$ 47,610	\$ (60)	\$ 45,461
Public works (streets and drainage) -				
Personnel costs	-	-	-	308,517
Materials and supplies	-	-	-	47,118
Repairs and maintenance	505,412	485,476	19,936	618,415
Equipment purchases	468,841	465,314	3,527	266,945
Rent	-	-	-	24,063
Transportation	-	-	-	141,378
Contractual services	-	-	-	50,172
Other	-	-	-	4,571
Capital projects	615,083	117,328	497,755	48,706
Total expenditures	\$1,636,886	\$1,115,728	\$ 521,158	\$1,555,346
Excess (deficiency) of revenues over expenditures	\$ (194,100)	\$ 379,015	\$ 573,115	\$ (96,257)

(continued)

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

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
Year Ended October 31, 1998
With Comparative Actual Amounts for Year Ended October 31, 1997

	1998		Variance - Favorable (Unfavorable)	1997 Actual
	Budget	Actual		
Other financing sources (uses):				
Proceeds from sale of property	\$ -	\$ -	\$ -	\$ 31,588
Transfers from other funds	634,744	30,746	(603,998)	-
Transfers to other funds	<u>(689,265)</u>	<u>(689,265)</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	\$ <u>(54,521)</u>	\$ <u>(658,519)</u>	\$ <u>(603,998)</u>	\$ <u>31,588</u>
Deficiency of revenues and other sources over expenditures	\$ (248,621)	\$ (279,504)	\$ (30,883)	\$ (64,669)
Fund balance, beginning	<u>248,621</u>	<u>279,504</u>	<u>30,883</u>	<u>344,173</u>
Fund balance, ending	\$ <u>-0-</u>	\$ <u>-0-</u>	\$ <u>-0-</u>	\$ <u>279,504</u>

See Notes to Financial Statements.

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

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended October 31, 1998

With Comparative Actual Amounts for Year Ended October 31, 1997

	1998		Variance - Favorable (Unfavorable)	1997 Actual
	Budget	Actual		
Revenues:				
Taxes - ad valorem	\$ 1,010,226	\$1,065,966	\$ 55,740	\$1,011,171
Intergovernmental -				
State revenue sharing	107,250	106,197	(1,053)	105,146
Investment income	19,900	21,256	1,356	11,843
Miscellaneous	65	-	(65)	327
Total revenues	<u>\$ 1,137,441</u>	<u>\$1,193,419</u>	<u>\$ 55,978</u>	<u>\$1,128,487</u>
Expenditures:				
Current -				
General government -				
Charges for collection of taxes	\$ 36,549	\$ 36,594	\$ (45)	\$ 34,942
Public safety -				
Personnel costs	11,888	11,782	106	21,320
Telephone and utilities	325,528	334,147	(8,619)	333,271
Election expense	11,413	11,413	-	-
Insurance	10,000	9,653	347	8,930
Materials and supplies	349,202	331,193	18,009	305,447
Repairs and maintenance	197,270	178,388	18,882	165,156
Equipment purchases	329,252	53,800	275,452	121,762
Contractual fees	512,975	592,333	(79,358)	485,069
Jailer services	512,400	561,614	(49,214)	550,238
Other	2,897	2,649	248	3,380
Total expenditures	<u>\$ 2,299,374</u>	<u>\$2,123,566</u>	<u>\$ 175,808</u>	<u>\$2,029,515</u>
Deficiency of revenues over expenditures	\$(1,161,933)	\$ (930,147)	\$ 231,786	\$ (901,028)
Other financing sources:				
Transfers from other funds	<u>1,161,933</u>	<u>930,147</u>	<u>(231,786)</u>	<u>901,028</u>

(continued)

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

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
Year Ended October 31, 1998
With Comparative Actual Amounts for Year Ended October 31, 1997

	1998		Variance - Favorable (Unfavorable)	1997 Actual
	Budget	Actual		
Excess (deficiency) of revenues and other sources over expenditures	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Fund balance, beginning		-		-
Fund balance, ending		\$ -0-		\$ -0-

See Notes to Financial Statements.

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

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended October 31, 1998

With Comparative Actual Amounts for Year Ended October 31, 1997

	1998		Variance - Favorable (Unfavorable)	1997 Actual
	Budget	Actual		
Revenues:				
Taxes - ad valorem	\$2,342,040	\$2,338,715	\$ (3,325)	\$2,008,691
Intergovernmental -				
State grant	78,402	36,351	(42,051)	15,411
Federal grant	51,913	9,570	(42,343)	29,470
State revenue sharing	232,992	232,992	-	208,746
Charges for services -				
Photocopy machine receipts	21,000	20,350	(650)	21,756
Fines and forfeits -				
Library fines	71,500	74,340	2,840	68,303
Investment income	146,322	171,960	25,638	134,011
Miscellaneous -				
Grants	121,328	113,466	(7,862)	-
Other	47,790	29,875	(17,915)	30,219
Total revenues	<u>\$3,113,287</u>	<u>\$3,027,619</u>	<u>\$ (85,668)</u>	<u>\$2,516,607</u>
Expenditures:				
Current -				
General government -				
Charges for collection of taxes	\$ 80,295	\$ 80,295	\$ -	\$ 69,374
Culture and recreation -				
Personnel costs	1,566,942	1,484,409	82,533	1,316,093
Administrative costs	108,305	108,305	-	108,305
Professional fees	71,421	66,032	5,389	57,133
Telephone and utilities	137,715	123,055	14,660	119,849
Reference materials	387,051	356,463	30,588	348,565
Rentals	79,223	65,169	14,054	49,876
Insurance	9,550	3,586	5,964	-
Repairs and maintenance	92,924	61,154	31,770	48,719
Materials and supplies	72,102	62,336	9,766	51,354
Equipment purchases	304,106	175,234	128,872	52,601
External appropriations	9,800	8,988	812	9,271
Office	46,413	38,316	8,097	39,736
Travel	15,101	7,198	7,903	1,503
Other	30,227	10,570	19,657	11,949
Vehicle subsidy leases	6,000	4,550	1,450	-
Capital projects	232,992	17,103	215,889	46,532
Total expenditures	<u>\$3,250,167</u>	<u>\$2,672,763</u>	<u>\$ 577,404</u>	<u>\$2,330,860</u>

(continued)

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

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
Year Ended October 31, 1998
With Comparative Actual Amounts for Year Ended October 31, 1997

	<u>1998</u>		Variance - Favorable (Unfavorable)	<u>1997</u> <u>Actual</u>
	<u>Budget</u>	<u>Actual</u>		
Excess (deficiency) of revenues over expenditures	\$ (136,880)	\$ 354,856	\$ 491,736	\$ 185,747
Other financing sources: Proceeds from disposition of property	<u>1,000</u>	<u>-</u>	<u>(1,000)</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over expenditures	\$ (135,880)	\$ 354,856	\$ 490,736	\$ 185,747
Fund balance, beginning, as restated	<u>135,880</u>	<u>1,710,308</u>	<u>1,574,428</u>	<u>1,524,561</u>
Fund balance, ending	<u>\$ -0-</u>	<u>\$2,065,164</u>	<u>\$2,065,164</u>	<u>\$1,710,308</u>

See Notes to Financial Statements.

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

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended October 31, 1998

With Comparative Actual Amounts for Year Ended October 31, 1997

	<u>1998</u>		Variance -	
	<u>Budget</u>	<u>Actual</u>	Favorable	1997
			(Unfavorable)	<u>Actual</u>
Revenues:				
Taxes - ad valorem	\$1,153,709	\$1,210,898	\$ 57,189	\$1,154,652
Intergovernmental -				
State revenue sharing	121,800	120,637	(1,163)	119,443
Charges for services -				
Parking garage rent	-	-	-	40,615
Administrative fees	4,150	-	(4,150)	-
Investment income	34,000	37,677	3,677	34,387
Miscellaneous	<u>460</u>	<u>336</u>	<u>(124)</u>	<u>3,746</u>
Total revenues	<u>\$1,314,119</u>	<u>\$1,369,548</u>	<u>\$ 55,429</u>	<u>\$1,352,843</u>
Expenditures:				
Current -				
General government -				
Personnel costs	\$ 158,158	\$ 150,784	\$ 7,374	\$ 213,014
Administrative costs	50,000	50,000	-	50,000
Telephone and utilities	266,341	273,964	(7,623)	293,192
Repairs and maintenance	240,869	105,181	135,688	106,063
Charges for collection of taxes	41,569	41,569	-	39,692
Equipment purchases	10,317	5,055	5,262	1,682
Election expense	11,413	11,413	-	-
Materials and supplies	55,047	54,984	63	43,899
Contractual services	52,130	51,485	645	53,027
Other	<u>1,447</u>	<u>1,155</u>	<u>292</u>	<u>1,832</u>
Total expenditures	<u>\$ 887,291</u>	<u>\$ 745,590</u>	<u>\$ 141,701</u>	<u>\$ 802,401</u>

(continued)

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

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
Year Ended October 31, 1998
With Comparative Actual Amounts for Year Ended October 31, 1997

	1998		Variance - Favorable (Unfavorable)	1997 Actual
	Budget	Actual		
Excess of revenues over expenditures	\$ 426,828	\$ 623,958	\$ 197,130	\$ 550,442
Other financing uses:				
Transfers to other funds	<u>(446,669)</u>	<u>(510,295)</u>	<u>(63,626)</u>	<u>(533,409)</u>
Excess of revenues and other sources over expenditures and other uses	\$ (19,841)	\$ 113,663	\$ 133,504	\$ 17,033
Fund balance, beginning, as restated	<u>19,841</u>	<u>19,921</u>	<u>80</u>	<u>2,888</u>
Fund balance, ending	<u>\$ -0-</u>	<u>\$ 133,584</u>	<u>\$ 133,584</u>	<u>\$ 19,921</u>

See Notes to Financial Statements.

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

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended October 31, 1998

With Comparative Actual Amounts for Year Ended October 31, 1997

	1998		Variance - Favorable (Unfavorable)	1997 Actual
	Budget	Actual		
Revenues:				
Taxes - ad valorem	\$ 583,381	\$ 605,320	\$ 21,939	\$ 577,299
Intergovernmental -				
Federal grant	37,750	34,336	(3,414)	33,616
State revenue sharing	34,200	33,882	(318)	33,546
Charges for services -				
Housing of juveniles	120,000	215,859	95,859	185,001
Investment income	46,000	49,514	3,514	46,342
Miscellaneous -				
Other	<u>1,500</u>	<u>2,248</u>	<u>748</u>	<u>9,947</u>
Total revenues	<u>\$ 822,831</u>	<u>\$ 941,159</u>	<u>\$ 118,328</u>	<u>\$ 885,751</u>
Expenditures:				
Current -				
General government -				
Charges for collection of taxes	\$ 20,781	\$ 20,780	\$ 1	\$ 19,842
Public safety -				
Personnel costs	641,798	623,117	18,681	589,466
Professional fees	13,300	13,039	261	16,439
Administrative costs	35,000	35,000	-	35,000
Telephone and utilities	27,600	27,438	162	34,568
Repairs and maintenance	16,800	9,739	7,061	8,526
Uninsured losses	4,471	4,471	-	-
Food costs	77,080	72,684	4,396	74,109
Materials and supplies	46,578	39,347	7,231	35,637
Equipment purchases	80,813	42,264	38,549	37,983
Travel	3,250	3,660	(410)	5,729
External appropriations	25,000	25,000	-	25,000
Training	6,550	5,214	1,336	5,438
Other	13,950	5,366	8,584	3,765
Capital projects	<u>181,500</u>	<u>27,784</u>	<u>153,716</u>	<u>58,871</u>
Total expenditures	<u>\$1,194,471</u>	<u>\$ 954,903</u>	<u>\$ 239,568</u>	<u>\$ 950,373</u>

(continued)

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

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
Year Ended October 31, 1998
With Comparative Actual Amounts for Year Ended October 31, 1997

	<u>1998</u>		Variance - Favorable (Unfavorable)	<u>1997</u> <u>Actual</u>
	<u>Budget</u>	<u>Actual</u>		
Deficiency of revenues over expenditures	\$ (371,640)	\$ (13,744)	\$ 357,896	\$ (64,622)
Fund balance, beginning, as restated	<u>371,640</u>	<u>623,514</u>	<u>251,874</u>	<u>688,136</u>
Fund balance, ending	<u>\$ -0-</u>	<u>\$ 609,770</u>	<u>\$ 609,770</u>	<u>\$ 623,514</u>

See Notes to Financial Statements.

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

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended October 31, 1998

With Comparative Actual Amounts for Year Ended October 31, 1997

	<u>1998</u>		Variance -	
	<u>Budget</u>	<u>Actual</u>	Favorable	1997
			(Unfavorable)	<u>Actual</u>
Revenues:				
Taxes - ad valorem	\$ 496,761	\$ 522,542	\$ 25,781	\$ 497,257
Intergovernmental -				
State revenue sharing	52,500	52,031	(469)	51,516
Investment income	28,200	128,723	100,523	27,373
Miscellaneous	-	-	-	18
Total revenues	<u>\$ 577,461</u>	<u>\$ 703,296</u>	<u>\$ 125,835</u>	<u>\$ 576,164</u>
Expenditures:				
Current -				
General government -				
Charges for collection				
of taxes	\$ 17,920	\$ 17,938	\$ (18)	\$ 17,128
Administrative costs	11,300	11,300	-	11,300
Health and welfare:				
Payments to Department				
of Health and Hospitals	75,000	75,000	-	375,000
Rent	140,664	140,664	-	140,664
Equipment purchases	10,588	4,800	5,788	11,912
Other	700	-	700	-
Capital projects	3,050,000	92,964	2,957,036	5,542
Debt service	<u>38,442</u>	<u>-</u>	<u>38,442</u>	<u>-</u>
Total expenditures	<u>\$ 3,344,614</u>	<u>\$ 342,666</u>	<u>\$3,001,948</u>	<u>\$ 561,546</u>
Excess (deficiency) of				
revenues over expenditures	\$ (2,767,153)	\$ 360,630	\$3,127,783	\$ 14,618
Other financing sources (uses):				
Proceeds from sale of bonds	3,000,000	3,000,000	-	-
Transfers to other funds	<u>(200,000)</u>	<u>(33,059)</u>	<u>166,941</u>	<u>-</u>
Excess of revenues and other				
sources over expenditures				
and other uses	<u>\$ 32,847</u>	\$3,327,571	<u>\$3,294,724</u>	\$ 14,618
Fund balance, beginning,				
as restated		<u>335,153</u>		<u>320,535</u>
Fund balance, ending		<u>\$3,662,724</u>		<u>\$ 335,153</u>

See Notes to Financial Statements.

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

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended October 31, 1998

With Comparative Actual Amounts for Year Ended October 31, 1997

	1998		Variance - Favorable (Unfavorable)	1997 Actual
	Budget	Actual		
Revenues:				
Investment income	\$ 4,000	\$ 10,293	\$ 6,293	\$ 6,499
Miscellaneous -				
Rent	288,886	286,578	(2,308)	288,354
Other	215	316	101	763
Total revenues	\$ 293,101	\$ 297,187	\$ 4,086	\$ 295,616
Expenditures:				
Current -				
General government -				
Personnel costs	\$ 67,704	\$ 64,311	\$ 3,393	\$ 66,686
Professional fees	33,160	32,350	810	31,489
Telephone and utilities	66,313	57,400	8,913	63,461
Repairs and maintenance	18,525	13,903	4,622	13,730
Equipment purchases	11,400	946	10,454	1,177
Supplies and material	11,095	10,872	223	7,259
Other	576	318	258	689
Capital projects	108,568	4,508	104,060	3,855
Total expenditures	\$ 317,341	\$ 184,608	\$ 132,733	\$ 188,346
Excess (deficiency) of revenues over expenditures	\$ (24,240)	\$ 112,579	\$ 136,819	\$ 107,270
Fund balance, beginning	42,837	42,837	-	60,576
Residual equity transfers out	(18,597)	(62,093)	(43,496)	(125,009)
Fund balance, ending	\$ -0-	\$ 93,323	\$ 93,323	\$ 42,837

See Notes to Financial Statements.

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

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended October 31, 1998

With Comparative Actual Amounts for Year Ended October 31, 1997

	<u>1998</u>		Variance -	1997
	<u>Budget</u>	<u>Actual</u>	Favorable	<u>Actual</u>
			(Unfavorable)	
Revenues:				
Charges for services -				
Autopsy fees	\$ 46,500	\$ 65,768	\$ 19,268	\$ 57,084
Ambulance service	16,000	23,516	7,516	20,987
Miscellaneous	<u>10</u>	<u>-</u>	<u>(10)</u>	<u>69</u>
Total revenues	<u>\$ 62,510</u>	<u>\$ 89,284</u>	<u>\$ 26,774</u>	<u>\$ 78,140</u>
Expenditures:				
Current -				
Public safety -				
Personnel costs	\$ -	\$ -	\$ -	\$ 49,539
Auto allowance	-	-	-	2,208
Administrative costs	8,000	8,000	-	8,000
Supplies	9,600	8,824	776	6,885
Contractual services	115,640	104,568	11,072	77,500
Repairs and maintenance	6,118	2,685	3,433	3,578
Telephone and utilities	6,400	5,936	464	6,392
Equipment purchases	1,899	1,899	-	1,151
Other	<u>600</u>	<u>565</u>	<u>35</u>	<u>1,191</u>
Total expenditures	<u>\$ 148,257</u>	<u>\$ 132,477</u>	<u>\$ 15,780</u>	<u>\$ 156,444</u>
Deficiency of revenues over expenditures	\$ (85,747)	\$ (43,193)	\$ 42,554	\$ (78,304)
Other financing sources:				
Transfers from other funds	<u>85,747</u>	<u>43,193</u>	<u>(42,554)</u>	<u>78,304</u>
Excess (deficiency) of revenues and other sources over expenditures	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>
Fund balance, beginning		<u>-</u>		<u>-</u>
Fund balance, ending		<u>\$ -0-</u>		<u>\$ -0-</u>

See Notes to Financial Statements.

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

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended October 31, 1998

With Comparative Actual Amounts for Year Ended October 31, 1997

	<u>1998</u>		Variance - Favorable (Unfavorable)	1997 Actual
	<u>Budget</u>	<u>Actual</u>		
Revenues:				
Intergovernmental -				
Federal grant	\$ 761,443	\$ 520,018	\$ (241,425)	\$ 689,563
Investment income	-	11,493	11,493	10,744
Miscellaneous	-	314	314	928
Total revenues	<u>\$ 761,443</u>	<u>\$ 531,825</u>	<u>\$ (229,618)</u>	<u>\$ 701,235</u>
Expenditures:				
Urban redevelopment and housing -				
Grants	\$ 646,838	\$ 466,594	\$ 180,244	\$ 618,621
Professional fees	1,200	1,200	-	4,921
Administrative costs	<u>103,494</u>	<u>53,514</u>	<u>49,980</u>	<u>77,693</u>
Total expenditures	<u>\$ 751,532</u>	<u>\$ 521,308</u>	<u>\$ 230,224</u>	<u>\$ 701,235</u>
Excess of revenues over expenditures	<u>\$ 9,911</u>	\$ 10,517	<u>\$ 606</u>	\$ -0-
Fund balance, beginning		<u>54,492</u>		<u>54,492</u>
Fund balance, ending		<u>\$ 65,009</u>		<u>\$ 54,492</u>

See Notes to Financial Statements.

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

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended October 31, 1998
With Comparative Actual Amounts for Year Ended October 31, 1997

	<u>Totals</u>			<u>1997 Actual</u>
	<u>1998</u>		<u>Variance - Favorable (Unfavorable)</u>	
	<u>Budget</u>	<u>Actual</u>		
Revenues:				
Intergovernmental -				
Federal grant	\$2,723,023	\$1,452,368	\$(1,270,655)	\$1,535,698
Miscellaneous	(517)	-	517	517
Total revenues	<u>\$2,722,506</u>	<u>\$1,452,368</u>	<u>\$(1,270,138)</u>	<u>\$1,536,215</u>
Expenditures:				
Economic opportunity -				
Program costs	\$ 993,386	\$ 208,897	\$ 784,489	\$ -
Training	818,286	750,002	68,284	920,250
Participant support	201,325	170,834	30,491	288,094
Administration	<u>709,509</u>	<u>322,635</u>	<u>386,874</u>	<u>327,871</u>
Total expenditures	<u>\$2,722,506</u>	<u>\$1,452,368</u>	<u>\$ 1,270,138</u>	<u>\$1,536,215</u>
Excess (deficiency) of revenues over expenditures	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Fund balance, beginning	-	-	-	-
Fund balance, ending	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
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 October 31, 1998
With Comparative Actual Amounts for Year Ended October 31, 1997

	Job Training			Current Year Actual
	Total Grant	Actual Prior Year	Completed Remaining Budget	
Revenues:				
Intergovernmental -				
Federal grant	\$ 38,859	\$ 6,393	\$ 32,466	\$ 31,488
Miscellaneous	-	-	-	-
Total revenues	<u>\$ 38,859</u>	<u>\$ 6,393</u>	<u>\$ 32,466</u>	<u>\$ 31,488</u>
Expenditures:				
Economic opportunity -				
Program costs	\$ -	\$ -	\$ -	\$ -
Training	18,576	2,678	15,898	18,669
Participant support	12,556	2,327	10,229	6,591
Administration	<u>7,727</u>	<u>1,388</u>	<u>6,339</u>	<u>6,228</u>
Total expenditures	<u>\$ 38,859</u>	<u>\$ 6,393</u>	<u>\$ 32,466</u>	<u>\$ 31,488</u>
Excess (deficiency) of revenues over expenditures	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Fund balance, beginning	-	-	-	-
Fund balance, ending	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

Partnership Act Title I

Variance - Favorable (Unfavorable)	Ongoing		Variance - Favorable (Unfavorable)
	Budget	Actual	
\$ (978)	\$ 35,528	\$ 3,561	\$ (31,967)
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
\$ (978)	\$ 35,528	\$ 3,561	\$ (31,967)
\$ -	\$ 28,507	\$ 2,434	\$ 26,073
(2,771)	-	-	-
3,638	-	-	-
<u>111</u>	<u>7,021</u>	<u>1,127</u>	<u>5,894</u>
\$ 978	\$ 35,528	\$ 3,561	\$ 31,967
\$ -0-	\$ -0-	\$ -0-	\$ -0-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
\$ -0-	\$ -0-	\$ -0-	\$ -0-

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

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
Year Ended October 31, 1998
With Comparative Actual Amounts for Year Ended October 31, 1997

	JTPA Cooperative			Current Year Actual
	Total Grant	Actual Prior Year	Completed Remaining Budget	
Revenues:				
Intergovernmental -				
Federal grant	\$ 434,921	\$ 157,360	\$ 277,561	\$ 248,191
Miscellaneous	-	517	(517)	-
Total revenues	<u>\$ 434,921</u>	<u>\$ 157,877</u>	<u>\$ 277,044</u>	<u>\$ 248,191</u>
Expenditures:				
Economic opportunity -				
Program costs	\$ -	\$ -	\$ -	\$ -
Training	192,906	85,573	107,333	96,958
Participant support	150,391	43,513	106,878	97,478
Administration	91,624	28,791	62,833	53,755
Total expenditures	<u>\$ 434,921</u>	<u>\$ 157,877</u>	<u>\$ 277,044</u>	<u>\$ 248,191</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>	
\$ (29,370)	\$ 385,672	\$ 100,597	\$(285,075)
<u>517</u>	<u>-</u>	<u>-</u>	<u>-</u>
\$ (28,853)	\$ 385,672	\$ 100,597	\$(285,075)
\$ -	\$ 304,817	\$ 85,153	\$ 219,664
10,375	-	-	-
9,400	-	-	-
<u>9,078</u>	<u>80,855</u>	<u>15,444</u>	<u>65,411</u>
\$ 28,853	\$ 385,672	\$ 100,597	\$ 285,075
\$ -0-	\$ -0-	\$ -0-	\$ -0-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
\$ -0-	\$ -0-	\$ -0-	\$ -0-

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

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
Year Ended October 31, 1998
With Comparative Actual Amounts for Year Ended October 31, 1997

	<u>Job Training Partnership Act Title II B</u>			
	<u>Completed</u>			
	<u>Total</u>	<u>Actual</u>	<u>Remaining</u>	<u>Current</u>
	<u>Grant</u>	<u>Prior Year</u>	<u>Budget</u>	<u>Year</u>
				<u>Actual</u>
Revenues:				
Intergovernmental -				
Federal grant	\$ 422,582	\$ 1,196	\$ 421,386	\$ 363,533
Miscellaneous	-	-	-	-
Total revenues	<u>\$ 422,582</u>	<u>\$ 1,196</u>	<u>\$ 421,386</u>	<u>\$ 363,533</u>
Expenditures:				
Economic opportunity -				
Program costs	\$ -	\$ -	\$ -	\$ -
Training	356,881	1,176	355,705	324,923
Participant support	-	-	-	-
Administration	65,701	20	65,681	38,610
Total expenditures	<u>\$ 422,582</u>	<u>\$ 1,196</u>	<u>\$ 421,386</u>	<u>\$ 363,533</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>Variance - Favorable (Unfavorable)</u>	
\$ (57,853)	C
<u> -</u>	O
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LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
SPECIAL REVENUE FUNDS
JOB TRAINING PARTNERSHIP ACT FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
Year Ended October 31, 1998
With Comparative Actual Amounts for Year Ended October 31, 1997

	<u>Job Training</u>			<u>Current Year Actual</u>
	<u>Total Grant</u>	<u>Actual Prior Year</u>	<u>Completed Remaining Budget</u>	
Revenues:				
Intergovernmental -				
Federal grant	\$ 172,747	\$ 42,277	\$ 130,470	\$ 114,915
Miscellaneous	-	-	-	-
Total revenues	<u>\$ 172,747</u>	<u>\$ 42,277</u>	<u>\$ 130,470</u>	<u>\$ 114,915</u>
Expenditures:				
Economic opportunity -				
Program costs	\$ -	\$ -	\$ -	\$ -
Training	99,563	27,468	72,095	64,949
Participant support	35,132	11,156	23,976	20,781
Administration	<u>38,052</u>	<u>3,653</u>	<u>34,399</u>	<u>29,185</u>
Total expenditures	<u>\$ 172,747</u>	<u>\$ 42,277</u>	<u>\$ 130,470</u>	<u>\$ 114,915</u>
Excess (deficiency) of revenues over expenditures	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Fund balance, beginning	-	-	-	-
Fund balance, ending	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

Partnership Act Title II C

Variance - Favorable (Unfavorable)	Ongoing		Variance - Favorable (Unfavorable)
	Budget	Actual	
\$ (15,555)	\$ 92,737	\$ 21,870	\$ (70,867)
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
\$ (15,555)	\$ 92,737	\$ 21,870	\$ (70,867)
\$ -	\$ 72,087	\$ 19,409	\$ 52,678
7,146	-	-	-
3,195	-	-	-
<u>5,214</u>	<u>20,650</u>	<u>2,461</u>	<u>18,189</u>
\$ 15,555	\$ 92,737	\$ 21,870	\$ 70,867
\$ -0-	\$ -0-	\$ -0-	\$ -0-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
\$ -0-	\$ -0-	\$ -0-	\$ -0-

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

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
Year Ended October 31, 1998
With Comparative Actual Amounts for Year Ended October 31, 1997

	<u>Job Training</u>			<u>Current Year Actual</u>
	<u>Total Grant</u>	<u>Actual Prior Year</u>	<u>Completed Remaining Budget</u>	
Revenues:				
Intergovernmental -				
Federal grant	\$ 492,816	\$ 107,138	\$ 385,678	\$ 345,368
Miscellaneous	-	-	-	-
Total revenues	\$ 492,816	\$ 107,138	\$ 385,678	\$ 345,368
Expenditures:				
Economic opportunity -				
Program costs	\$ -	\$ -	\$ -	\$ -
Training	348,664	81,409	267,255	244,503
Participant support	74,652	14,410	60,242	45,984
Administration	69,500	11,319	58,181	54,881
Total expenditures	\$ 492,816	\$ 107,138	\$ 385,678	\$ 345,368
Excess (deficiency) of revenues over expenditures	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Fund balance, beginning	-	-	-	-
Fund balance, ending	\$ -0-	\$ -0-	\$ -0-	\$ -0-

Partnership Act Title III

Variance - Favorable (Unfavorable)	Ongoing		Variance - Favorable (Unfavorable)
	Budget	Actual	
\$ (40,310)	\$ 679,069	\$ 119,239	\$ (559,830)
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
\$ (40,310)	\$ 679,069	\$ 119,239	\$ (559,830)
\$ -	\$ 587,975	\$ 101,901	\$ 486,074
22,752	-	-	-
14,258	-	-	-
<u>3,300</u>	<u>91,094</u>	<u>17,338</u>	<u>73,756</u>
\$ 40,310	\$ 679,069	\$ 119,239	\$ 559,830
\$ -0-	\$ -0-	\$ -0-	\$ -0-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
\$ -0-	\$ -0-	\$ -0-	\$ -0-

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

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
Year Ended October 31, 1998
With Comparative Actual Amounts for Year Ended October 31, 1997

	<u>Total</u>	<u>Actual</u>	<u>Job Training</u>	
			<u>Completed</u>	<u>Current</u>
	<u>Grant</u>	<u>Prior Year</u>	<u>Remaining</u>	<u>Year</u>
			<u>Budget</u>	<u>Actual</u>
Revenues:				
Intergovernmental -				
Federal grant	\$ 194,060	\$ 6,571	\$ 187,489	\$ 92,522
Miscellaneous	-	-	-	-
Total revenues	<u>\$ 194,060</u>	<u>\$ 6,571</u>	<u>\$ 187,489</u>	<u>\$ 92,522</u>
Expenditures:				
Economic opportunity -				
Program costs	\$ -	\$ -	\$ -	\$ -
Training	-	-	-	-
Participant support	-	-	-	-
Administration	<u>194,060</u>	<u>6,571</u>	<u>187,489</u>	<u>92,522</u>
Total				
expenditures	<u>\$ 194,060</u>	<u>\$ 6,571</u>	<u>\$ 187,489</u>	<u>\$ 92,522</u>
Excess (deficiency) of				
revenues over				
expenditures	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Fund balance, beginning	-	-	-	-
Fund balance, ending	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

<u>Partnership Act Title II A Incentive</u>			
	<u>Ongoing</u>		
<u>Variance -</u> <u>Favorable</u> <u>(Unfavorable)</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance -</u> <u>Favorable</u> <u>(Unfavorable)</u>
\$ (94,967)	\$ 94,967	\$ 11,084	\$ (83,883)
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
\$ (94,967)	\$ 94,967	\$ 11,084	\$ (83,883)
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-
<u>94,967</u>	<u>94,967</u>	<u>11,084</u>	<u>83,883</u>
\$ 94,967	\$ 94,967	\$ 11,084	\$ 83,883
\$ -0-	\$ -0-	\$ -0-	\$ -0-
-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
\$ -0-	\$ -0-	\$ -0-	\$ -0-

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

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended October 31, 1998

With Comparative Actual Amounts for Year Ended October 31, 1997

	1998		Variance - Favorable (Unfavorable)	1997 Actual
	Budget	Actual		
Revenues:				
Charges for services -				
CEC fees	\$ 20,000	\$ 32,600	\$ 12,600	\$ 27,300
Death certificates	1,000	1,600	600	1,585
Fines and forfeits -				
City Court fines	80,000	88,765	8,765	75,430
District Court fines	30,000	22,930	(7,070)	24,078
Investment income	-	-	-	58
Miscellaneous	115	-	(115)	184
Total revenues	<u>\$ 131,115</u>	<u>\$ 145,895</u>	<u>\$ 14,780</u>	<u>\$ 128,635</u>
Expenditures:				
Public safety -				
Personnel costs	\$ 111,192	\$ 109,328	\$ 1,864	\$ 79,733
Supplies and materials	500	403	97	496
Contractual services	93,210	115,194	(21,984)	89,819
Auto allowance	9,000	9,000	-	5,146
Telephone	2,575	1,724	851	1,781
Insurance	-	-	-	263
Transportation	825	442	383	335
Other	1,647	1,249	398	850
Total expenditures	<u>\$ 218,949</u>	<u>\$ 237,340</u>	<u>\$ (18,391)</u>	<u>\$ 178,423</u>
Excess (deficiency) of revenues over expenditures	\$ (87,834)	\$ (91,445)	\$ (3,611)	\$ (49,788)
Other financing sources:				
Transfers from other funds	<u>87,834</u>	<u>91,445</u>	<u>3,611</u>	<u>49,788</u>
Excess (deficiency) of revenues and other sources over expenditures	<u>\$ -0-</u>	\$ -0-	<u>\$ -0-</u>	\$ -0-
Fund balance, beginning		-		-
Fund balance, ending		<u>\$ -0-</u>		<u>\$ -0-</u>

See Notes to Financial Statements.

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

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET (GAAP BASIS) AND ACTUAL
Year Ended October 31, 1998

	<u>Budget</u>	<u>Actual Prior Years</u>	<u>Remaining Budget</u>	<u>Current Year Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
Revenues:					
Intergovernmental -					
Federal grant	\$ 100,000	\$ 99,374	\$ 626	\$ 374	\$ (252)
Expenditures:					
General government -					
Personnel costs	\$ 17,000	\$ 16,217	\$ 783	\$ 468	\$ 315
Other	<u>108,000</u>	<u>107,999</u>	<u>1</u>	<u>-</u>	<u>1</u>
Total					
expenditures	\$ 125,000	\$ 124,216	\$ 784	\$ 468	\$ 316
Excess (deficiency) of					
revenues over					
expenditures	\$ (25,000)	\$ (24,842)	\$ (158)	\$ (94)	\$ 64
Other financing sources:					
Transfers from other					
funds	<u>25,000</u>	<u>24,842</u>	<u>158</u>	<u>94</u>	<u>(64)</u>
Excess of revenues and					
other sources over					
expenditures	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Fund balance, beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, ending	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
SPECIAL REVENUE FUNDS
F.T.A. GRANT NO. 736-28-0012

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended October 31, 1998

	<u>Budget</u>	Actual Prior Years	Remaining Budget	Current Year Actual	Variance - Favorable (Unfavorable)
Revenues:					
Intergovernmental -					
Federal grant	\$ 20,000	\$ 8,276	\$ 11,724	\$ 11,724	\$ -0-
Expenditures:					
General government -					
Personnel costs	\$ 19,063	\$ 6,717	\$ 12,346	\$ 12,346	\$ -
Other	5,937	3,628	2,309	2,309	-
Total					
expenditures	\$ 25,000	\$ 10,345	\$ 14,655	\$ 14,655	\$ -0-
Deficiency of revenues over					
expenditures	\$ (5,000)	\$ (2,069)	\$ (2,931)	\$ (2,931)	\$ -0-
Other financing sources:					
Transfers from other					
funds	5,000	2,069	2,931	2,931	-
Excess of revenues and					
other sources over					
expenditures	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Fund balance, beginning	-	-	-	-	-
Fund balance, ending	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

See Notes to Financial Statements.

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

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET (GAAP BASIS) AND ACTUAL
Year Ended October 31, 1998

	<u>Budget</u>	<u>Actual Prior Years</u>	<u>Remaining Budget</u>	<u>Current Year Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
Revenues:					
Intergovernmental -					
Federal grant	\$ 96,903	\$ 75,009	\$ 21,894	\$ 12,942	\$ (8,952)
Expenditures:					
General government -					
Personnel costs	\$ 67,390	\$ 48,605	\$ 18,785	\$ 10,805	\$ 7,980
Other	<u>29,513</u>	<u>26,404</u>	<u>3,109</u>	<u>2,137</u>	<u>972</u>
Total					
expenditures	\$ 96,903	\$ 75,009	\$ 21,894	\$ 12,942	\$ 8,952
Excess (deficiency) of					
revenues over					
expenditures	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Fund balance, beginning	-	-	-	-	-
Fund balance, ending	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
SPECIAL REVENUE FUNDS
JTPA SCHOOL-TO-WORK GRANT 97/98

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended October 31, 1998

	<u>Budget</u>	<u>Actual Prior Years</u>	<u>Remaining Budget</u>	<u>Current Year Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
Revenues:					
Intergovernmental -					
Federal grant	\$ 9,800	\$ 7,116	\$ 2,684	\$ 2,684	\$ -0-
Expenditures:					
Economic opportunity -					
Personnel costs	\$ 8,700	\$ 6,752	\$ 1,948	\$ 1,948	\$ -
Supplies and materials	1,070	360	710	710	-
Postage	<u>30</u>	<u>4</u>	<u>26</u>	<u>26</u>	<u>-</u>
Total					
expenditures	\$ 9,800	\$ 7,116	\$ 2,684	\$ 2,684	\$ -0-
Excess (deficiency) of					
revenues over					
expenditures	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Fund balance, beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, ending	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
SPECIAL REVENUE FUNDS
PARISH TRANSIT STUDY

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended October 31, 1998

	<u>Budget</u>	<u>Actual Prior Years</u>	<u>Remaining Budget</u>	<u>Current Year Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
Revenues:					
Intergovernmental - Federal grant	\$ 229,492	\$ 44,205	\$ 185,287	\$ 92,985	\$ (92,302)
Expenditures:					
General government -					
Personnel costs	\$ 60,000	\$ 11,837	\$ 48,163	\$ 12,044	\$ 36,119
Professional services	204,365	43,371	160,994	95,744	65,250
Other	<u>22,500</u>	<u>48</u>	<u>22,452</u>	<u>8,443</u>	<u>14,009</u>
Total expenditures	\$ 286,865	\$ 55,256	\$ 231,609	\$ 116,231	\$ 115,378
Deficiency of revenues over expenditures	\$ (57,373)	\$ (11,051)	\$ (46,322)	\$ (23,246)	\$ 23,076
Other financing sources:					
Transfer from other funds	<u>57,373</u>	<u>11,051</u>	<u>46,322</u>	<u>23,246</u>	<u>(23,076)</u>
Excess of revenues and other sources over expenditures	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>
Fund balance, beginning				<u>-</u>	
Fund balance, ending				<u>\$ -0-</u>	

See Notes to Financial Statements.

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

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended October 31, 1998
With Comparative Actual Amounts for Year Ended October 31, 1997

	1998		Variance - Favorable (Unfavorable)	1997 Actual
	Budget	Actual		
Revenues:				
Licenses and permits -				
Building permits	\$ 572,400	\$ 769,784	\$ 197,384	\$ 550,527
Electrical permits	155,300	171,820	16,520	168,724
Plumbing permits	149,700	150,065	365	150,178
Other licenses and permits	52,500	63,451	10,951	60,470
Charges for services -				
Registration fees	58,000	59,235	1,235	57,453
Other	39,000	43,248	4,248	34,272
Investment income	57,200	70,604	13,404	56,455
Miscellaneous	5,500	1,108	(4,392)	10,367
Total revenues	<u>\$1,089,600</u>	<u>\$1,329,315</u>	<u>\$ 239,715</u>	<u>\$1,088,446</u>
Expenditures:				
Current -				
General government:				
Personnel cost	\$ 860,289	\$ 850,758	\$ 9,531	\$ 751,242
Transportation	35,000	31,630	3,370	33,571
Administrative expenses	-	-	-	27,000
Postage and printing	13,400	7,716	5,684	8,025
Contractual services	12,444	7,492	4,952	7,003
Materials and supplies	10,445	8,681	1,764	7,952
Travel and meetings	6,000	1,693	4,307	2,205
Telephone	28,500	25,272	3,228	23,259
Radio maintenance	5,935	3,317	2,618	1,336
Uniforms	10,034	5,918	4,116	5,982
Capital expenditures	-	-	-	176,225
Other	9,494	3,475	6,019	19,338
Total expenditures	<u>\$ 991,541</u>	<u>\$ 945,952</u>	<u>\$ 45,589</u>	<u>\$1,063,138</u>
Excess of revenues over expenditures	<u>\$ 98,059</u>	<u>\$ 383,363</u>	<u>\$ 285,304</u>	<u>\$ 25,308</u>

(continued)

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

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
Year Ended October 31, 1998
With Comparative Actual Amounts for Year Ended October 31, 1997

	<u>1998</u>		Variance - Favorable (Unfavorable)	<u>1997 Actual</u>
	<u>Budget</u>	<u>Actual</u>		
Excess of revenues over expenditures (brought forward)	\$ 98,059	\$ 383,363	\$ 285,304	\$ 25,308
Other financing uses: Transfers to other funds	<u>(101,093)</u>	<u>(383,363)</u>	<u>(282,270)</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures and other uses	\$ (3,034)	\$ -0-	\$ 3,034	\$ 25,308
Fund balance, beginning, as restated	<u>3,034</u>	<u>990,523</u>	<u>987,489</u>	<u>965,215</u>
Fund balance, ending	<u>\$ -0-</u>	<u>\$ 990,523</u>	<u>\$ 990,523</u>	<u>\$ 990,523</u>

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
SPECIAL REVENUE FUNDS
JTPA - JOBNET GRANT - 97/98

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended October 31, 1998

	<u>Budget</u>	<u>Actual Prior Years</u>	<u>Remaining Budget</u>	<u>Current Year Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
Revenues:					
Intergovernmental - Federal grant	\$ 115,798	\$ 53,107	\$ 62,691	\$ 61,735	\$ (956)
Expenditures:					
Economic opportunity - Supplies and material	\$ 111,628	\$ 51,047	\$ 60,581	\$ 60,358	\$ 223
Contractual services	4,053	2,000	2,053	1,320	733
Postage	<u>117</u>	<u>60</u>	<u>57</u>	<u>57</u>	<u>-</u>
Total expenditures	\$ 115,798	\$ 53,107	\$ 62,691	\$ 61,735	\$ 956
Excess (deficiency) of revenues over expenditures	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	\$ -0-	<u>\$ -0-</u>
Fund balance, beginning				<u>-</u>	
Fund balance, ending				<u>\$ -0-</u>	

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
SPECIAL REVENUE FUNDS
F.T.A. GRANT NO. 736-28-0015

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended October 31, 1998

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
Revenues:			
Intergovernmental -			
Federal grant	\$ 180,871	\$ 99,908	\$ (80,963)
Expenditures:			
General government -			
Personnel costs	\$ 156,088	\$ 76,539	\$ 79,549
Other	50,000	33,517	16,483
Contractual services	<u>20,000</u>	<u>14,829</u>	<u>5,171</u>
Total expenditures	\$ <u>226,088</u>	\$ <u>124,885</u>	\$ <u>101,203</u>
Deficiency of revenues over expenditures	\$ (45,217)	\$ (24,977)	\$ 20,240
Other financing sources:			
Transfers from other funds	<u>45,217</u>	<u>24,977</u>	<u>(20,240)</u>
Excess 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 CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
SPECIAL REVENUE FUNDS
F.T.A. PLANNING GRANT NO.736-28-0013

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET (GAAP BASIS) AND ACTUAL
Year Ended October 31, 1998

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
Revenues:			
Intergovernmental -			
Federal grant	\$ 20,000	\$ 3,235	\$ (16,765)
Expenditures:			
General government -			
Personnel costs	\$ 20,000	\$ 2,256	\$ 17,744
Other	<u>5,000</u>	<u>1,788</u>	<u>3,212</u>
Total expenditures	\$ 25,000	\$ 4,044	\$ 20,956
Deficiency of revenues over expenditures	\$ (5,000)	\$ (809)	\$ 4,191
Other financing sources:			
Transfers from other funds	<u>5,000</u>	<u>809</u>	<u>(4,191)</u>
Excess 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 CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
SPECIAL REVENUE FUNDS
JTPA SCHOOL-TO-WORK GRANT 98/99

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended October 31, 1998

	<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
Revenues:			
Intergovernmental -			
Federal grant	\$ 9,800	\$ 4,327	\$ (5,473)
Expenditures:			
Economic opportunity -			
Personnel costs	\$ 8,700	\$ 4,327	\$ 4,373
Supplies and materials	1,000	-	1,000
Transportation	<u>100</u>	<u>-</u>	<u>100</u>
Total expenditures	<u>\$ 9,800</u>	<u>\$ 4,327</u>	<u>\$ 5,473</u>
Excess (deficiency) of			
revenues over expenditures	<u>\$ -0-</u>	\$ -0-	<u>\$ -0-</u>
Fund balance, beginning		<u>-</u>	
Fund balance, ending		<u>\$ -0-</u>	

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
SPECIAL REVENUE FUNDS
JTPA - WELFARE-TO-WORK GRANT

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended October 31, 1998

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
Revenues:			
Intergovernmental -			
Federal grant	\$ 407,990	\$ 20,573	\$(387,417)
Expenditures:			
Economic opportunity -			
Program costs	\$ 346,792	\$ 12,099	\$ 334,693
Administration	<u>61,198</u>	<u>8,474</u>	<u>52,724</u>
Total expenditures	\$ 407,990	\$ 20,573	\$ 387,417
Excess (deficiency) of revenues over expenditures	\$ <u>-0-</u>	\$ -0-	\$ <u>-0-</u>
Fund balance, beginning		<u>-</u>	
Fund balance, ending		\$ <u>-0-</u>	

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
SPECIAL REVENUE FUNDS
JTPA - TITLE III NATIONAL SHIP BUILDING GRANT

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended October 31, 1998

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
Revenues:			
Intergovernmental -			
Federal grant	\$ 198,386	\$ 5,203	\$(193,183)
Expenditures:			
Economic opportunity -			
Program costs	\$ 180,754	\$ 3,518	\$ 177,236
Administration	<u>17,632</u>	<u>1,685</u>	<u>15,947</u>
Total expenditures	<u>\$ 198,386</u>	<u>\$ 5,203</u>	<u>\$ 193,183</u>
Excess (deficiency) of revenues over expenditures	<u>\$ -0-</u>	\$ -0-	<u>\$ -0-</u>
Fund balance, beginning		<u>-</u>	
Fund balance, ending		<u>\$ -0-</u>	

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
SPECIAL REVENUE FUNDS
DHH-ACADIANA RECOVERY CENTER START-UP

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended October 31, 1998

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
Revenues:			
Intergovernmental -			
State grant	\$ 142,348	\$ 1,904	\$(140,444)
Expenditures:			
General government -			
Personnel costs	\$ 94,488	\$ 1,904	\$ 92,584
Training	2,000	-	2,000
Supplies and materials	3,200	-	3,200
Equipment purchases	42,000	-	42,000
Other	<u>660</u>	<u>-</u>	<u>660</u>
Total expenditures	<u>\$ 142,348</u>	<u>\$ 1,904</u>	<u>\$ 140,444</u>
Excess (deficiency) of revenues over expenditures	<u>\$ -0-</u>	\$ -0-	<u>\$ -0-</u>
Fund balance, beginning		<u>-</u>	
Fund balance, ending		<u>\$ -0-</u>	

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
SPECIAL REVENUE FUNDS
DHH - F.I.S.T. GRANT FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended October 31, 1998

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
Revenues:			
Intergovernmental -			
State grant	\$ 150,000	\$ 7,005	\$(142,995)
Expenditures:			
General government -			
Program costs	\$ 115,298	\$ 5,346	\$ 109,952
Supplies and materials	5,347	-	5,347
Telecommunications	4,500	437	4,063
Utilities	9,375	-	9,375
Maintenance	500	-	500
Contractual services	12,000	1,204	10,796
Other	<u>2,980</u>	<u>18</u>	<u>2,962</u>
Total expenditures	\$ 150,000	\$ 7,005	\$ 142,995
Excess (deficiency) 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.

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DEBT SERVICE FUNDS

CONSOLIDATED TAX BOND SINKING FUND - To accumulate monies for repayment of \$8,060,000 of Public Improvement Bonds. These bonds are composed of various issues with various maturity dates and interest rates and are financed by specially dedicated property tax levies.

1961 SALES TAX BONDS - To accumulate monies for repayment of \$90,125,000 of Public Street and Drainage Bonds. These bonds are composed of various issues with various maturity dates and interest rates and are financed by a dedication of proceeds of a 1% (1961) sales and use tax.

1986 SALES TAX BONDS - To accumulate monies for repayment of \$66,160,000 of Public Street and Drainage Bonds. These bonds are composed of various issues with various maturity dates and interest rates and are financed by a dedication of proceeds of a 1% (1985) sales and use tax.

PAVING AND SEWER ASSESSMENT BONDS - To accumulate monies for the repayment of \$343,628 of Sewer Certificates. These certificates are composed of various issues with various maturity dates and interest rates and are financed by assessments against property owners. The Paving Certificates were paid off in a prior fiscal year. The money remaining in this fund will be used to maintain the properties originally constructed with these assessments.

CONTINGENCIES SINKING FUND - To accumulate monies for repayment of \$8,870,000 of general obligation bond issues having various maturity dates and interest rates. Financing of the debt is from a property tax levy.

GOB JAIL REFUNDING BONDS - To accumulate monies for repayment of \$593,000 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.

CERTIFICATES OF INDEBTEDNESS, SERIES 1998 SINKING FUND - To accumulate monies for repayment of \$3,000,000 of Certificates of Indebtedness. Payments are due in various annual amounts through 2007, with interest accruing at various rates ranging from 4.50% to 4.70%. Financing of the debt is from excess annual revenues.

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

COMBINING BALANCE SHEET
October 31, 1998
With Comparative Totals for October 31, 1997

ASSETS	Consolidated Tax Bond Sinking Fund	<u>1961</u> <u>Total</u>
Cash	\$ 18,659	\$ 550,761
Investments	271,103	12,498,726
Accrued interest receivable on investments	4,246	210,227
Assessments receivable:		
Current	-	-
Deferred	-	-
Delinquent	-	-
Due from other funds	-	81,519
Ad valorem taxes receivable	80,732	-
Less allowance for uncollectible taxes	<u>(80,432)</u>	<u>-</u>
Total assets	<u>\$ 294,308</u>	<u>\$13,341,233</u>
LIABILITIES AND FUND BALANCES		
Liabilities:		
Accounts payable	\$ 35,039	\$ -
Due to other funds	-	223,102
Deferred revenue	<u>-</u>	<u>-</u>
Total liabilities	<u>\$ 35,039</u>	<u>\$ 223,102</u>
Fund balances:		
Designated for debt retirement	\$ 30,000	\$13,118,131
Undesignated	<u>229,269</u>	<u>-</u>
Total fund balances	<u>\$ 259,269</u>	<u>\$13,118,131</u>
Total liabilities and fund balances	<u>\$ 294,308</u>	<u>\$13,341,233</u>

See Notes to Financial Statements.

<u>Sales Tax Bonds</u>		<u>1986 Sales Tax Bonds</u>			<u>Assessment Bonds</u>		
<u>Sinking Fund</u>	<u>Reserve Fund</u>	<u>Total</u>	<u>Sinking Fund</u>	<u>Reserve Fund</u>	<u>Paving</u>	<u>Sewer</u>	
\$ 99,051	\$ 451,710	\$ 2,550,490	\$2,462,089	\$ 88,401	\$ 33,008	\$ 312,735	
3,761,023	8,737,703	11,579,060	2,000,000	9,579,060	479,582	48,374	
103	210,124	145,324	295	145,029	7,511	758	
-	-	-	-	-	-	27,716	C
-	-	-	-	-	-	90,971	
-	-	-	-	-	-	5,926	O
81,519	-	185,489	185,477	12	-	-	N
-	-	-	-	-	-	-	T
-	-	-	-	-	-	-	I
<u>\$3,941,696</u>	<u>\$9,399,537</u>	<u>\$14,460,363</u>	<u>\$4,647,861</u>	<u>\$9,812,502</u>	<u>\$ 520,101</u>	<u>\$ 486,480</u>	N
							U
							E
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
82,462	140,640	341,830	217,370	124,460	-	50,774	D
-	-	-	-	-	-	90,971	
<u>\$ 82,462</u>	<u>\$ 140,640</u>	<u>\$ 341,830</u>	<u>\$ 217,370</u>	<u>\$ 124,460</u>	<u>\$ -0-</u>	<u>\$ 141,745</u>	
\$3,859,234	\$9,258,897	\$14,118,533	\$4,430,491	\$9,688,042	\$ -	\$ 165,018	
-	-	-	-	-	520,101	179,717	
<u>\$3,859,234</u>	<u>\$9,258,897</u>	<u>\$14,118,533</u>	<u>\$4,430,491</u>	<u>\$9,688,042</u>	<u>\$ 520,101</u>	<u>\$ 344,735</u>	
<u>\$3,941,696</u>	<u>\$9,399,537</u>	<u>\$14,460,363</u>	<u>\$4,647,861</u>	<u>\$9,812,502</u>	<u>\$ 520,101</u>	<u>\$ 486,480</u>	

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

COMBINING BALANCE SHEET (CONTINUED)
October 31, 1998
With Comparative Totals for October 31, 1997

ASSETS	Contingencies Sinking <u>Fund</u>	GOB Jail Refunding <u>Bonds</u>
Cash	\$ 17,891	\$ -
Investments	259,940	-
Accrued interest receivable on investments	4,071	-
Assessments receivable:		
Current	-	-
Deferred	-	-
Delinquent	-	-
Due from other funds	-	-
Ad valorem taxes receivable	-	-
Less allowance for uncollectible taxes	<u>-</u>	<u>-</u>
Total assets	<u>\$ 281,902</u>	<u>\$ -0-</u>
LIABILITIES AND FUND BALANCES		
Liabilities:		
Accounts payable	\$ -	\$ -
Due to other funds	-	-
Deferred revenue	<u>-</u>	<u>-</u>
Total liabilities	<u>\$ -0-</u>	<u>\$ -0-</u>
Fund balances:		
Designated for debt retirement	\$ 281,902	\$ -
Undesignated	<u>-</u>	<u>-</u>
Total fund balances	<u>\$ 281,902</u>	<u>\$ -0-</u>
Total liabilities and fund balances	<u>\$ 281,902</u>	<u>\$ -0-</u>

Certificates of Indebtedness, Series 1998 <u>Sinking Fund</u>	<u>Totals</u>	
	<u>October 31, 1998</u>	<u>October 31, 1997</u>
\$ -	\$ 3,483,544	\$2,481,936
-	25,136,785	20,917,133
-	372,137	317,981
-	27,716	56,207
-	90,971	136,628
-	5,926	5,275
-	267,008	188,546
-	80,732	75,442
-	<u>(80,432)</u>	<u>(75,442)</u>
<u>\$ -0-</u>	<u>\$29,384,387</u>	<u>\$24,103,706</u>
\$ -	\$ 35,039	\$ 5,690
-	615,706	485,529
-	90,971	136,628
<u>\$ -0-</u>	<u>\$ 741,716</u>	<u>\$ 627,847</u>
\$ -	\$27,713,584	\$22,787,533
-	929,087	688,326
<u>\$ -0-</u>	<u>\$28,642,671</u>	<u>\$23,475,859</u>
<u>\$ -0-</u>	<u>\$29,384,387</u>	<u>\$24,103,706</u>

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

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
Year Ended October 31, 1998
With Comparative Totals for Year Ended October 31, 1997

	Consolidated Tax Bond Sinking Fund	<u>1998</u> <u>Total</u>
Revenues:		
Taxes -		
Ad valorem	\$ 1,647,158	\$ -
Investment income	70,535	790,683
Miscellaneous -		
Special assessments	-	-
Interest and penalties on assessments	-	-
Total revenues	<u>\$ 1,717,693</u>	<u>\$ 790,683</u>
Expenditures:		
Current -		
General government:		
Charges for collection of taxes	\$ -	\$ -
Debt service -		
Bonds retired	1,110,000	4,365,000
Interest coupons paid	534,913	4,812,676
Paying agents' fees and administrative costs	44,640	34,460
Transfer to paying agent	<u>138,461</u>	<u>-</u>
Total expenditures	<u>\$ 1,828,014</u>	<u>\$ 9,212,136</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (110,321)</u>	<u>\$ (8,421,453)</u>
Other financing sources (uses):		
Proceeds from sale of bonds	\$ 6,920,000	\$ -
Transfer to paying agent	(6,920,000)	-
Transfers from other funds	-	9,152,754
Transfers to other funds	<u>(27,858)</u>	<u>(550,898)</u>
Total other financing sources (uses)	<u>\$ (27,858)</u>	<u>\$ 8,601,856</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>\$ (138,179)</u>	<u>\$ 180,403</u>
Fund balances, beginning, as restated	<u>397,448</u>	<u>12,937,728</u>
Fund balances, ending	<u>\$ 259,269</u>	<u>\$13,118,131</u>

See Notes to Financial Statements.

<u>Sales Tax Bonds</u>		<u>1986 Sales Tax Bonds</u>			<u>Assessment Bonds</u>	
<u>Sinking Fund</u>	<u>Reserve Fund</u>	<u>Total</u>	<u>Sinking Fund</u>	<u>Reserve Fund</u>	<u>Paving</u>	<u>Sewer</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
179,624	611,059	612,045	140,799	471,246	31,961	17,472
-	-	-	-	-	-	45,658
-	-	-	-	-	-	14,847
<u>\$ 179,624</u>	<u>\$ 611,059</u>	<u>\$ 612,045</u>	<u>\$ 140,799</u>	<u>\$ 471,246</u>	<u>\$ 31,961</u>	<u>\$ 77,977</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4,365,000	-	2,595,000	2,595,000	-	-	117,405
4,812,676	-	3,441,838	3,441,838	-	-	20,969
34,460	-	20,470	20,470	-	-	3,237
-	-	-	-	-	-	-
<u>\$ 9,212,136</u>	<u>\$ -0-</u>	<u>\$ 6,057,308</u>	<u>\$ 6,057,308</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 141,611</u>
<u>\$ (9,032,512)</u>	<u>\$ 611,059</u>	<u>\$ (5,445,263)</u>	<u>\$ (5,916,509)</u>	<u>\$ 471,246</u>	<u>\$ 31,961</u>	<u>\$ (63,634)</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
9,152,754	-	10,889,272	7,323,581	3,565,691	-	-
-	(550,898)	(400,025)	-	(400,025)	-	-
<u>\$ 9,152,754</u>	<u>\$ (550,898)</u>	<u>\$ 10,489,247</u>	<u>\$ 7,323,581</u>	<u>\$ 3,165,666</u>	<u>\$ -0-</u>	<u>\$ -0-</u>
\$ 120,242	\$ 60,161	\$ 5,043,984	\$ 1,407,072	\$ 3,636,912	\$ 31,961	\$ (63,634)
<u>3,738,992</u>	<u>9,198,736</u>	<u>9,074,549</u>	<u>3,023,419</u>	<u>6,051,130</u>	<u>488,140</u>	<u>408,369</u>
<u>\$ 3,859,234</u>	<u>\$ 9,258,897</u>	<u>\$ 14,118,533</u>	<u>\$ 4,430,491</u>	<u>\$ 9,688,042</u>	<u>\$ 520,101</u>	<u>\$ 344,735</u>

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

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES (CONTINUED)
Year Ended October 31, 1998
With Comparative Totals for Year Ended October 31, 1997

	<u>Contingencies Sinking Fund</u>	<u>GOB Jail Refunding Bonds</u>
Revenues:		
Taxes -		
Ad valorem	\$ 2,416,046	\$ -
Investment income	35,304	-
Miscellaneous -		
Special assessments	-	-
Interest and penalties on assessments	-	-
Total revenues	<u>\$ 2,451,350</u>	<u>\$ -0-</u>
Expenditures:		
Current -		
General government:		
Charges for collection of taxes	\$ 82,968	\$ -
Debt service -		
Bonds retired	1,805,000	51,000
Interest coupons paid	449,011	37,063
Paying agents' fees and administrative costs	2,094	1,030
Transfer to paying agent	-	-
Total expenditures	<u>\$ 2,339,073</u>	<u>\$ 89,093</u>
Excess (deficiency) of revenues over expenditures	<u>\$ 112,277</u>	<u>\$ (89,093)</u>
Other financing sources (uses):		
Proceeds from sale of bonds	\$ -	\$ -
Transfer to paying agent	-	-
Transfers from other funds	-	89,093
Transfers to other funds	-	-
Total other financing sources (uses)	<u>\$ -0-</u>	<u>\$ 89,093</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>\$ 112,277</u>	<u>\$ -0-</u>
Fund balances, beginning, as restated	<u>169,625</u>	<u>-</u>
Fund balances, ending	<u>\$ 281,902</u>	<u>\$ -0-</u>

Certificates of Indebtedness, Series 1998 <u>Sinking Fund</u>	<u>Totals</u>	
	<u>October 31, 1998</u>	<u>October 31, 1997</u>
\$ -	\$ 4,063,204	\$ 3,425,621
-	1,558,000	1,258,592
-	45,658	73,319
-	14,847	22,491
<u>\$ -0-</u>	<u>\$ 5,681,709</u>	<u>\$ 4,780,023</u>
\$ -	\$ 82,968	\$ 54,962
-	10,043,405	9,078,406
33,060	9,329,530	8,888,605
-	105,931	80,984
-	138,461	-
<u>\$ 33,060</u>	<u>\$ 19,700,295</u>	<u>\$ 18,102,957</u>
<u>\$ (33,060)</u>	<u>\$ (14,018,586)</u>	<u>\$ (13,322,934)</u>
\$ -	\$ 6,920,000	\$ -
-	(6,920,000)	-
33,060	20,164,179	16,741,612
-	(978,781)	(842,595)
<u>\$ 33,060</u>	<u>\$ 19,185,398</u>	<u>\$ 15,899,017</u>
\$ -0-	\$ 5,166,812	\$ 2,576,083
-	23,475,859	20,899,776
<u>\$ -0-</u>	<u>\$ 28,642,671</u>	<u>\$ 23,475,859</u>

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

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended October 31, 1998
With Comparative Actual Amounts for Year Ended October 31, 1997

	1998		Variance - Favorable (Unfavorable)	1997 Actual
	Budget	Actual		
Revenues:				
Taxes -				
Ad valorem	\$1,590,985	\$ 1,647,158	\$ 56,173	\$1,816,767
Investment income	35,000	70,535	35,535	44,732
Total revenues	<u>\$1,625,985</u>	<u>\$ 1,717,693</u>	<u>\$ 91,708</u>	<u>\$1,861,499</u>
Expenditures:				
Debt service -				
Bonds retired	\$1,110,000	\$ 1,110,000	\$ -	\$1,038,000
Interest coupons paid	581,347	534,913	46,434	657,369
Paying agents' fees	12,000	9,601	2,399	4,383
Legal fees	-	35,039	(35,039)	-
Transfer to paying agent	-	138,461	(138,461)	-
Total expenditures	<u>\$1,703,347</u>	<u>\$ 1,828,014</u>	<u>\$ (124,667)</u>	<u>\$1,699,752</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (77,362)</u>	<u>\$ (110,321)</u>	<u>\$ (32,959)</u>	<u>\$ 161,747</u>
Other financing sources (uses):				
Proceeds from sale of bonds	\$ -	\$ 6,920,000	\$ 6,920,000	\$ -
Transfer to paying agent	-	(6,920,000)	(6,920,000)	-
Transfer to 1986 Sales Tax Bonds Sinking Fund	-	(27,858)	(27,858)	-
Total other financing uses	<u>\$ -0-</u>	<u>\$ (27,858)</u>	<u>\$ (27,858)</u>	<u>\$ -0-</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>\$ (77,362)</u>	<u>\$ (138,179)</u>	<u>\$ (60,817)</u>	<u>\$ 161,747</u>
Fund balance, beginning	<u>77,362</u>	<u>397,448</u>	<u>320,086</u>	<u>235,701</u>
Fund balance, ending	<u>\$ -0-</u>	<u>\$ 259,269</u>	<u>\$ 259,269</u>	<u>\$ 397,448</u>

See Notes to Financial Statements.

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

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended October 31, 1998

With Comparative Actual Amounts for Year Ended October 31, 1997

	<u>1998</u>		Variance -	
	<u>Budget</u>	<u>Actual</u>	Favorable	1997
			(Unfavorable)	<u>Actual</u>
Revenues:				
Investment income	\$ 210,000	\$ 179,624	\$ (30,376)	\$ 181,332
Expenditures:				
Debt service -				
Bonds retired	\$ 4,365,000	\$ 4,365,000	\$ -	\$ 3,915,000
Interest coupons paid	4,812,676	4,812,676	-	4,719,624
Paying agents' fees and administrative costs	<u>44,880</u>	<u>34,460</u>	<u>10,420</u>	<u>33,125</u>
Total expenditures	<u>\$ 9,222,556</u>	<u>\$ 9,212,136</u>	<u>\$ 10,420</u>	<u>\$ 8,667,749</u>
Deficiency of revenues over expenditures	<u>\$(9,012,556)</u>	<u>\$(9,032,512)</u>	<u>\$ (19,956)</u>	<u>\$(8,486,417)</u>
Other financing sources:				
Transfers from Sales Tax Trust Fund	\$ 8,132,798	\$ 8,035,671	\$ (97,127)	\$ 7,814,263
Transfers from Sales Tax Bond Construction Fund	<u>1,000,000</u>	<u>1,117,083</u>	<u>117,083</u>	<u>1,052,930</u>
Total other financing sources	<u>\$ 9,132,798</u>	<u>\$ 9,152,754</u>	<u>\$ 19,956</u>	<u>\$ 8,867,193</u>
Excess of revenues and other sources over expenditures	<u>\$ 120,242</u>	\$ 120,242	<u>\$ -0-</u>	\$ 380,776
Fund balance, beginning		<u>3,738,992</u>		<u>3,358,216</u>
Fund balance, ending		<u>\$ 3,859,234</u>		<u>\$ 3,738,992</u>

See Notes to Financial Statements.

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

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended October 31, 1998
With Comparative Actual Amounts for Year Ended October 31, 1997

	<u>1998</u>		Variance -	
	<u>Budget</u>	<u>Actual</u>	Favorable	1997
			(Unfavorable)	<u>Actual</u>
Revenues:				
Investment income	\$ 540,000	\$ 611,059	\$ 71,059	\$ 513,879
Other financing sources (uses):				
Transfers from Sales Tax Bond Construction Fund	\$ -	\$ -	\$ -	\$ 901,530
Transfers to Sales Tax Capital Improvements Fund	-	(20,690)	(20,690)	-
Transfers to Sales Tax Trust Fund	<u>(540,000)</u>	<u>(530,208)</u>	<u>9,792</u>	<u>(518,948)</u>
Total other financing sources (uses)	\$ <u>(540,000)</u>	\$ <u>(550,898)</u>	\$ <u>(10,898)</u>	\$ <u>382,582</u>
Excess of revenues over expenditures and other uses	\$ <u>-0-</u>	\$ 60,161	\$ <u>60,161</u>	\$ 896,461
Fund balance, beginning, as restated		<u>9,198,736</u>		<u>8,302,275</u>
Fund balance, ending		<u>\$9,258,897</u>		<u>\$9,198,736</u>

See Notes to Financial Statements.

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

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended October 31, 1998
With Comparative Actual Amounts for Year Ended October 31, 1997

	1998		Variance - Favorable (Unfavorable)	1997 Actual
	Budget	Actual		
Revenues:				
Investment income	\$ 130,000	\$ 140,799	\$ 10,799	\$ 109,162
Expenditures:				
Debt service -				
Bonds retired	\$ 2,595,000	\$ 2,595,000	\$ -	\$ 2,205,000
Interest coupons paid	3,441,838	3,441,838	-	2,894,855
Paying agents' fees and administrative costs	<u>35,272</u>	<u>20,470</u>	<u>14,802</u>	<u>34,825</u>
Total expenditures	<u>\$ 6,072,110</u>	<u>\$ 6,057,308</u>	<u>\$ 14,802</u>	<u>\$ 5,134,680</u>
Deficiency of revenues over expenditures	<u>\$(5,942,110)</u>	<u>\$(5,916,509)</u>	<u>\$ 25,601</u>	<u>\$(5,025,518)</u>
Other financing sources:				
Transfers from Sales Tax Trust Fund	\$ 5,756,133	\$ 5,913,605	\$ 157,472	\$ 4,841,156
Transfers from Sales Tax Bond Construction Funds	1,593,051	1,382,118	(210,933)	722,127
Transfer from Consolidated Tax Bond Sinking Fund	<u>-</u>	<u>27,858</u>	<u>27,858</u>	<u>-</u>
Total other financing sources	<u>\$ 7,349,184</u>	<u>\$ 7,323,581</u>	<u>\$ (25,603)</u>	<u>\$ 5,563,283</u>
Excess (deficiency) of revenues and other sources over expenditures	<u>\$ 1,407,074</u>	<u>\$ 1,407,072</u>	<u>\$ (2)</u>	<u>\$ 537,765</u>
Fund balance, beginning		<u>3,023,419</u>		<u>2,485,654</u>
Fund balance, ending		<u>\$ 4,430,491</u>		<u>\$ 3,023,419</u>

See Notes to Financial Statements.

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

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended October 31, 1998
With Comparative Actual Amounts for Year Ended October 31, 1997

	<u>1998</u>		Variance -	
	<u>Budget</u>	<u>Actual</u>	Favorable	1997
			(Unfavorable)	<u>Actual</u>
Revenues:				
Investment income	\$ 450,000	\$ 471,246	\$ 21,246	\$ 333,495
Other financing sources (uses):				
Transfers from Sales Tax				
Bond Construction Fund	\$ -	\$3,565,591	\$3,565,591	\$1,075,530
Transfer from Sales Tax				
Capital Improvements Fund	-	100	100	-
Transfers to 1985 Sales Tax				
Trust Fund	<u>(450,000)</u>	<u>(400,025)</u>	<u>49,975</u>	<u>(323,647)</u>
Total other				
financing sources				
(uses)	\$ (450,000)	\$3,165,666	\$3,615,666	\$ 751,883
Excess of revenues and other				
sources over expenditures				
and other uses	<u>\$ -0-</u>	\$3,636,912	<u>\$3,636,912</u>	\$1,085,378
Fund balance, beginning,				
as restated		<u>6,051,130</u>		<u>4,965,752</u>
Fund balance, ending		<u>\$9,688,042</u>		<u>\$6,051,130</u>

See Notes to Financial Statements.

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

STATEMENTS OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
Years Ended October 31, 1998 and 1997

	<u>1998</u>	<u>1997</u>
Revenues:		
Investment income	\$ 31,961	\$ 27,562
Fund balance, beginning, as restated	<u>488,140</u>	<u>460,578</u>
Fund balance, ending	<u>\$ 520,101</u>	<u>\$ 488,140</u>

See Notes to Financial Statements.

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

STATEMENTS OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
Years Ended October 31, 1998 and 1997

	<u>1998</u>	<u>1997</u>
Revenues:		
Investment income	\$ 17,472	\$ 19,194
Miscellaneous -		
Special assessments	45,658	73,319
Interest and penalties on assessments	<u>14,847</u>	<u>22,491</u>
Total revenues	<u>\$ 77,977</u>	<u>\$ 115,004</u>
Expenditures:		
Debt service -		
Bonds retired	\$ 117,405	\$ 117,406
Interest coupons paid	20,969	28,563
Paying agents' fees and administrative costs	<u>3,237</u>	<u>4,803</u>
Total expenditures	<u>\$ 141,611</u>	<u>\$ 150,772</u>
Deficiency of revenues over expenditures	\$ (63,634)	\$ (35,768)
Fund balance, beginning	<u>408,369</u>	<u>444,137</u>
Fund balance, ending	<u>\$ 344,735</u>	<u>\$ 408,369</u>

See Notes to Financial Statements.

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

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended October 31, 1998

With Comparative Actual Amounts for Year Ended October 31, 1997

	<u>1998</u>		Variance - Favorable (Unfavorable)	<u>1997 Actual</u>
	<u>Budget</u>	<u>Actual</u>		
Revenues:				
Taxes - ad valorem	\$2,261,222	\$2,416,046	\$ 154,824	\$ 1,608,854
Investment income	<u>25,000</u>	<u>35,304</u>	<u>10,304</u>	<u>29,236</u>
Total revenues	<u>\$2,286,222</u>	<u>\$2,451,350</u>	<u>\$ 165,128</u>	<u>\$ 1,638,090</u>
Expenditures:				
Current -				
General government:				
Charges for collection of taxes	\$ 82,857	\$ 82,968	\$ (111)	\$ 54,962
Debt service-				
Bonds retired	1,805,000	1,805,000	-	1,755,000
Interest coupons paid	449,011	449,011	-	548,131
Paying agent fees	<u>4,000</u>	<u>2,094</u>	<u>1,906</u>	<u>3,436</u>
Total expenditures	<u>\$2,340,868</u>	<u>\$2,339,073</u>	<u>\$ 1,795</u>	<u>\$ 2,361,529</u>
Excess (deficiency) of revenues over expenditures	\$ (54,646)	\$ 112,277	\$ 166,923	\$ (723,439)
Other financing sources:				
Transfers from other funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>245,601</u>
Excess (deficiency) of revenues and other sources over expenditures	\$ (54,646)	\$ 112,277	\$ 166,923	\$ (477,838)
Fund balance, beginning	<u>54,646</u>	<u>169,625</u>	<u>114,979</u>	<u>647,463</u>
Fund balance, ending	<u>\$ -0-</u>	<u>\$ 281,902</u>	<u>\$ 281,902</u>	<u>\$ 169,625</u>

See Notes to Financial Statements.

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

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended October 31, 1998

With Comparative Actual Amounts for Year Ended October 31, 1997

	<u>1998</u>		Variance - Favorable (Unfavorable)	<u>1997 Actual</u>
	<u>Budget</u>	<u>Actual</u>		
Expenditures:				
Debt service -				
Bonds retired	\$ 51,000	\$ 51,000	\$ -	\$ 48,000
Interest coupons paid	37,063	37,063	-	40,063
Paying agent fees	<u>1,031</u>	<u>1,030</u>	<u>1</u>	<u>412</u>
Total expenditures	\$ 89,094	\$ 89,093	\$ 1	\$ 88,475
Other financing sources:				
Transfers from other funds	<u>89,094</u>	<u>89,093</u>	<u>(1)</u>	<u>88,475</u>
Excess of other financing sources over expenditures	<u>\$ -0-</u>	\$ -0-	<u>\$ -0-</u>	\$ -0-
Fund balance, beginning		<u>-</u>		<u>-</u>
Fund balance, ending		<u>\$ -0-</u>		<u>\$ -0-</u>

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
 LAFAYETTE, LOUISIANA
 DEBT SERVICE FUNDS
 CERTIFICATES OF INDEBTEDNESS, SERIES 1998 SINKING FUND

STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE
 Year Ended October 31, 1998

Expenditures:	
Debt service -	
Interest coupons paid	\$ 33,060
Other financing sources:	
Transfers from other funds	<u>33,060</u>
Excess of other financing sources over expenditures	\$ -0-
Fund balance, beginning	<u>-</u>
Fund balance, ending	<u>\$ -0-</u>

See Notes to Financial Statements.

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CAPITAL PROJECTS FUNDS

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

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

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

COMBINING BALANCE SHEET
October 31, 1987
With Comparative Totals for October 31, 1997

ASSETS	Sales Tax Capital Improvements
Cash	\$ 2,109,325
Accounts receivable	718
Investments	30,645,671
Interest receivable	479,975
Due from other funds	3,481,847
Due from other governmental agencies (grant funds receivable)	<u>35,680</u>
Total assets	<u>\$ 36,753,216</u>
LIABILITIES AND FUND BALANCES	
Liabilities:	
Cash overdraft	\$ -
Accounts payable	803,564
Other payables	44,255
Retainage payable	608,336
Due to other funds	332
Deferred revenue	<u>144,374</u>
Total liabilities	<u>\$ 1,600,861</u>
Fund balances:	
Reserved for encumbrances	\$ 6,370,095
Unreserved -	
Designated for subsequent year's expenditures	3,000,000
Designated for capital expenditures	25,670,798
Undesignated (deficit)	<u>111,462</u>
Total fund balances	<u>\$ 35,152,355</u>
Total liabilities and fund balances	<u>\$ 36,753,216</u>

See Notes to Financial Statements.

Bond Construction Funds						
1979 Sales Tax	1982 General Obligation	1985 Sales Tax	1989 Sales Tax	1990 Sales Tax	1993 Sales Tax	1995 Sales Tax
\$ -	\$ 7,264	\$ 19,784	\$ 71,515	\$ 62,416	\$ 432,594	\$ 6,427
-	-	-	-	30,653	-	-
-	105,546	287,442	1,039,070	906,866	6,285,313	-
-	1,653	4,502	16,274	14,203	98,441	-
-	-	-	-	92,202	-	-
-	-	-	-	-	-	-
<u>\$ -0-</u>	<u>\$ 114,463</u>	<u>\$ 311,728</u>	<u>\$1,126,859</u>	<u>\$1,106,340</u>	<u>\$ 6,816,348</u>	<u>\$ 6,427</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	786	9,447	15,129	547,480	-
-	-	-	-	-	-	-
-	-	-	-	6,245	234,268	-
-	-	1,402	5,226	4,398	124,102	-
-	-	-	-	-	-	-
<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 2,188</u>	<u>\$ 14,673</u>	<u>\$ 25,772</u>	<u>\$ 905,850</u>	<u>\$ -0-</u>
\$ -	\$ -	\$ 3,457	\$ 48,500	\$ 54,973	\$ 747,159	\$ -
-	-	-	-	-	-	-
-	85,593	298,781	1,049,469	983,246	6,688,225	-
-	28,870	7,302	14,217	42,349	(1,524,886)	6,427
<u>\$ -0-</u>	<u>\$ 114,463</u>	<u>\$ 309,540</u>	<u>\$1,112,186</u>	<u>\$1,080,568</u>	<u>\$ 5,910,498</u>	<u>\$ 6,427</u>
<u>\$ -0-</u>	<u>\$ 114,463</u>	<u>\$ 311,728</u>	<u>\$1,126,859</u>	<u>\$1,106,340</u>	<u>\$ 6,816,348</u>	<u>\$ 6,427</u>

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

COMBINING BALANCE SHEET (CONTINUED)
October 31, 1998
With Comparative Totals for October 31, 1997

	Bond Construction Funds		
ASSETS	1997A Sales Tax	1997B Sales Tax	1998 Sales Tax
Cash	\$ 679,769	\$ 619,793	\$ 1,755,304
Accounts receivable	-	-	-
Investments	9,876,602	9,005,187	25,503,433
Interest receivable	154,688	141,040	399,436
Due from other funds	-	-	-
Due from other governmental agencies (grant funds receivable)	-	-	-
Total assets	<u>\$10,711,059</u>	<u>\$ 9,766,020</u>	<u>\$27,658,173</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Cash overdraft	\$ -	\$ -	\$ -
Accounts payable	25,994	32,781	231,901
Other payables	-	-	-
Retainage payable	-	-	-
Due to other funds	49,523	44,679	129,767
Deferred revenue	-	-	-
Total liabilities	<u>\$ 75,517</u>	<u>\$ 77,460</u>	<u>\$ 361,668</u>
Fund balances:			
Reserved for encumbrances	\$ 373,048	\$ 599,227	\$ 1,059,014
Unreserved -			
Designated for subsequent year's expenditures	-	-	-
Designated for capital expenditures	10,176,020	8,931,279	26,413,386
Undesignated (deficit)	<u>86,474</u>	<u>158,054</u>	<u>(175,895)</u>
Total fund balances	<u>\$10,635,542</u>	<u>\$ 9,688,560</u>	<u>\$27,296,505</u>
Total liabilities and fund balances	<u>\$10,711,059</u>	<u>\$ 9,766,020</u>	<u>\$27,658,173</u>

<u>Totals</u>	
<u>October 31,</u> <u>1998</u>	<u>October 31,</u> <u>1997</u>
\$ 5,764,191	\$ 5,414,856
31,371	62,347
83,655,130	68,574,459
1,310,212	796,829
3,574,049	3,440,233
<u>35,680</u>	<u>465,979</u>
<u>\$94,370,633</u>	<u>\$78,754,703</u>
\$ -	\$ 349,622
1,667,082	1,440,787
44,255	31,237
848,849	972,412
359,429	240,205
<u>144,374</u>	<u>28,804</u>
<u>\$ 3,063,989</u>	<u>\$ 3,063,067</u>
\$ 9,255,473	\$ 6,277,609
3,000,000	3,151,509
80,296,797	62,876,214
<u>(1,245,626)</u>	<u>3,386,304</u>
<u>\$91,306,644</u>	<u>\$75,691,636</u>
<u>\$94,370,633</u>	<u>\$78,754,703</u>

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

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
Year Ended October 31, 1998

With Comparative Totals for Year Ended October 31, 1997

	Sales Tax Capital Improvements
Revenues:	
Intergovernmental	\$ 263,403
Investment income	2,055,853
Miscellaneous	<u>26,084</u>
Total revenues	<u>\$ 2,345,340</u>
Expenditures:	
Current -	
General government	\$ 2,998,796
Public safety	11,183,411
Public transportation	40,296
Streets and drainage	3,095,697
Economic development and assistance	-
Urban redevelopment and housing	47,459
Culture and recreation	4,292,397
Capital projects	7,739,432
Debt service	<u>-</u>
Total expenditures	<u>\$ 29,397,488</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (27,052,148)</u>
Other financing sources (uses):	
Proceeds from sale of bonds	\$ -
Sale of fixed assets	119,868
Transfers from other funds	23,051,795
Transfers to other funds	(35,550)
Transfers from component units	180,000
Transfers to component units	<u>(300,918)</u>
Total other financing sources (uses)	<u>\$ 23,015,195</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>\$ (4,036,953)</u>
Fund balances, beginning, as restated	<u>39,189,308</u>
Fund balances, ending	<u>\$ 35,152,355</u>
See Notes to Financial Statements.	

Bond Construction Funds						
1979 Sales Tax	1982 General Obligation	1985 Sales Tax	1989 Sales Tax	1990 Sales Tax	1993 Sales Tax	1995 Sales Tax
\$ 1,103	\$ -	\$ -	\$ -	\$ 92,106	\$ 916,053	\$ -
-	6,364	21,959	80,834	100,154	532,016	9,764
-	-	-	1,650	-	660	-
<u>\$ 1,103</u>	<u>\$ 6,364</u>	<u>\$ 21,959</u>	<u>\$ 82,484</u>	<u>\$ 192,260</u>	<u>\$ 1,448,729</u>	<u>\$ 9,764</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	578	53,495	225,459	771,862	4,360,813	-
-	-	-	-	-	-	-
<u>\$ -0-</u>	<u>\$ 578</u>	<u>\$ 53,495</u>	<u>\$ 225,459</u>	<u>\$ 771,862</u>	<u>\$ 4,360,813</u>	<u>\$ -0-</u>
\$ 1,103	\$ 5,786	\$ (31,536)	\$ (142,975)	\$ (579,602)	\$ (2,912,084)	\$ 9,764
-	-	-	-	-	-	-
-	-	-	-	-	-	-
(1,103)	-	(19,960)	(73,617)	(93,859)	(488,362)	(9,726)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ (1,103)</u>	<u>\$ -0-</u>	<u>\$ (19,210)</u>	<u>\$ (73,617)</u>	<u>\$ (93,859)</u>	<u>\$ (488,362)</u>	<u>\$ (9,726)</u>
\$ -0-	\$ 5,786	\$ (50,746)	\$ (216,592)	\$ (673,461)	\$ (3,400,446)	\$ 38
-	108,677	360,286	1,328,778	1,754,029	9,310,944	6,389
<u>\$ -0-</u>	<u>\$ 114,463</u>	<u>\$ 309,540</u>	<u>\$ 1,112,186</u>	<u>\$ 1,080,568</u>	<u>\$ 5,910,498</u>	<u>\$ 6,427</u>

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

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES (CONTINUED)

Year Ended October 31, 1998

With Comparative Totals for Year Ended October 31, 1997

	Bond Construction Funds		
	1997A	1997B	1998
	Sales Tax	Sales Tax	Sales Tax
Revenues:			
Intergovernmental	\$ -	\$ -	\$ -
Investment income	697,624	660,802	764,961
Miscellaneous	-	-	-
	\$ 697,624	\$ 660,802	\$ 764,961
Expenditures:			
Current -			
General government	\$ -	\$ -	\$ 111,404
Public safety	-	-	-
Public transportation	-	-	-
Streets and drainage	-	-	-
Economic development and assistance	-	-	-
Urban redevelopment and housing	-	-	-
Culture and recreation	-	-	-
Capital projects	432,100	3,008,744	9,204,489
Debt service	-	-	-
	\$ 432,100	\$ 3,008,744	\$ 9,315,893
Excess (deficiency) of revenues over expenditures	\$ 265,524	\$ (2,347,942)	\$ (8,550,932)
Other financing sources (uses):			
Proceeds from sale of bonds	\$ -	\$ -	\$40,000,000
Sale of fixed assets	-	-	-
Transfers from other funds	-	-	-
Transfers to other funds	(628,721)	(597,984)	(4,152,563)
Transfers from component units	-	-	-
Transfers to component units	-	-	-
Total other financing sources (uses)	\$ (628,721)	\$ (597,984)	\$35,847,437
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ (363,197)	\$ (2,945,926)	\$27,296,505
Fund balances, beginning, as restated	10,998,739	12,634,486	-
Fund balances, ending	\$10,635,542	\$ 9,688,560	\$27,296,505

<u>Totals</u>	
<u>October 31,</u> <u>1998</u>	<u>October 31,</u> <u>1997</u>
\$ 1,272,665	\$ 1,098,124
4,930,331	3,888,474
<u>28,394</u>	<u>188,239</u>
<u>\$ 6,231,390</u>	<u>\$ 5,174,837</u>
\$ 3,110,200	\$ 4,014,958
11,183,411	4,140,337
40,296	81,683
3,095,697	2,375,664
-	5,330
47,459	95,748
4,292,397	3,863,690
25,796,972	7,090,205
<u>-</u>	<u>101,873</u>
<u>\$ 47,566,432</u>	<u>\$ 21,769,488</u>
<u>\$ (41,335,042)</u>	<u>\$ (16,594,651)</u>
\$ 40,000,000	\$ 26,000,000
120,618	84,269
23,051,795	23,157,576
(6,101,445)	(4,993,957)
180,000	-
<u>(300,918)</u>	<u>(300,000)</u>
<u>\$ 56,950,050</u>	<u>\$ 43,947,888</u>
\$ 15,615,008	\$ 27,353,237
<u>75,691,636</u>	<u>48,338,399</u>
<u>\$ 91,306,644</u>	<u>\$ 75,691,636</u>

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

STATEMENTS OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
Years Ended October 31, 1998 and 1997

	1998	1997
Revenues:		
Intergovernmental -		
Federal grant	\$ 184,599	\$ 101,473
Local government	78,804	5,921
Investment income	2,055,853	2,093,791
Miscellaneous	26,084	33,802
Total revenues	\$ 2,345,340	\$ 2,234,987
Expenditures:		
Current -		
General government	\$ 2,998,796	\$ 3,877,193
Public safety	11,183,411	4,140,337
Public transportation	40,296	81,683
Streets and drainage	3,095,697	2,375,664
Urban redevelopment and housing	47,459	95,748
Culture and recreation	4,292,397	3,863,690
Capital projects	7,739,432	4,016,812
Debt service	-	101,873
Total expenditures	\$ 29,397,488	\$ 18,553,000
Deficiency of revenues over expenditures	\$ (27,052,148)	\$ (16,318,013)
Other financing sources (uses):		
Sale of machinery and equipment	\$ 119,868	\$ 84,269
Transfers from other funds	23,051,795	23,157,576
Transfers to other funds	(35,550)	(1,239,045)
Transfers from component units	180,000	-
Transfers to component units	(300,918)	(300,000)
Total other financing sources (uses)	\$ 23,015,195	\$ 21,702,800
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ (4,036,953)	\$ 5,384,787
Fund balance, beginning, as restated	39,189,308	33,804,521
Fund balance, ending	\$ 35,152,355	\$ 39,189,308

See Notes to Financial Statements.

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

STATUS OF APPROPRIATIONS
Year Ended October 31, 1998

	Budget
City-Parish Council	\$ 3,511,935
Mayor/President	65,706
City Court	566,035
Legal Department	26,440
Department of Administration	981,610
Police Department	9,884,362
Fire Department	6,089,438
Department of Public Works	33,743,520
Department of Recreation and Parks	6,410,014
Department of Community Development	3,888,789
Civil Service	20,440
Zoning and Development Management	426,204
Other appropriations:	
Internal appropriations (transfers to other funds)	527,037
Transfers to component units (Cajundome)	300,918
External appropriations	69,506
Other (administrative fees)	485,000
Other (equipment)	88,000
Totals	\$67,084,954

Expenditures <u>Current Year</u>	<u>Obligated Funds</u>		Variance - Favorable (Unfavorable)
	<u>Encumbrances</u>	<u>Total</u>	
\$ 19,052	\$ 4,922	\$ 23,974	\$ 3,487,961
53,139	-	53,139	12,567
480,587	-	480,587	85,448
15,817	4,956	20,773	5,667
715,013	13,475	728,488	253,122
8,929,109	187,466	9,116,575	767,787
1,499,419	2,553,387	4,052,806	2,036,632
12,533,754	2,499,485	15,033,239	18,710,281
3,084,367	552,694	3,637,061	2,772,953
1,255,489	331,799	1,587,288	2,301,501
20,095	-	20,095	345
187,374	187,495	374,869	51,335
35,550	-	35,550	491,487
300,918	-	300,918	-
65,991	-	65,991	3,515
485,000	-	485,000	-
<u>53,282</u>	<u>34,416</u>	<u>87,698</u>	<u>302</u>
<u>\$ 29,733,956</u>	<u>\$ 6,370,095</u>	<u>\$36,104,051</u>	<u>\$ 30,980,903</u>

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

SUMMARY OF EXPENDITURES
Year Ended October 31, 1998

	<u>Total</u>	<u>Land</u>
City-Parish Council	\$ 19,052	\$ -
Mayor/President	53,139	-
City Court	480,587	-
Legal Department	15,817	-
Department of Administration	715,013	-
Police Department	8,929,109	4,942,202
Fire Department	1,499,419	-
Department of Public Works	12,533,754	-
Department of Recreation and Parks	3,084,367	-
Department of Community Development	1,255,489	-
Civil Service	20,095	-
Zoning and Development Management	187,374	-
External Appropriations	65,991	-
Other	<u>538,282</u>	<u>-</u>
	<u>\$29,397,488</u>	<u>\$ 4,942,202</u>

* Items not considered to be of lasting capital benefit.

<u>Buildings</u>	<u>Streets</u>	<u>Improvements Other Than Buildings</u>		<u>Equipment</u>	
		<u>Drainage</u>	<u>Vehicles</u>	<u>Other</u>	<u>Other*</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,052
-	-	-	-	35,703	17,436
434,989	-	-	39,414	6,184	-
-	-	-	-	15,817	-
-	-	-	103,639	606,593	4,781
2,237,157	-	-	1,143,664	574,416	31,670
568,158	-	-	232,960	621,174	77,127
392,026	5,539,921	2,939,793	537,822	1,374,528	1,749,664
1,531,588	69,370	159,731	130,117	569,466	624,095
888,910	-	-	104,887	115,587	146,105
-	-	-	-	20,095	-
-	-	-	87,715	69,379	30,280
-	-	-	-	-	65,991
-	-	-	-	53,282	485,000
<u>\$6,052,828</u>	<u>\$5,609,291</u>	<u>\$3,099,524</u>	<u>\$2,380,218</u>	<u>\$4,062,224</u>	<u>\$3,251,201</u>

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

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 Years Ended October 31, 1998 and 1997

	<u>1998</u>	<u>1997</u>
Revenues:		
Intergovernmental -		
Federal grant	\$ 1,103	\$ -
Other financing uses:		
Transfers to other funds	<u>(1,103)</u>	<u>-</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 CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
CAPITAL PROJECTS FUNDS
1982 GENERAL OBLIGATION BOND CONSTRUCTION FUND

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
Years Ended October 31, 1998 and 1997

	<u>1998</u>	<u>1997</u>
Revenues:		
Investment income	\$ 6,364	\$ 6,034
Expenditures:		
Capital projects	578	197
Excess of revenues over expenditures	\$ 5,786	\$ 5,837
Fund balance, beginning	108,677	102,840
Fund balance, ending	\$ 114,463	\$ 108,677

See Notes to Financial Statements.

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

SCHEDULE OF EXPENDITURES COMPARED TO CAPITAL BUDGET (GAAP BASIS)
 Year Ended October 31, 1998

	Project Authorization	Expenditures		Balance of Incomplete Project
		Prior Years	Current Year	
Street project:				
Eraste Landry - Phase II	\$ 133,550	\$ 47,379	\$ 578	\$ 85,593

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

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
Year Ended October 31, 1998
With Comparative Totals for Year Ended October 31, 1997

	<u>1998</u>			<u>1997</u>
	<u>Total</u>	<u>Streets</u>	<u>Drainage</u>	
Revenues:				
Investment income	\$ 21,959	\$ 7,635	\$ 14,324	\$ 21,632
Expenditures:				
Capital projects	<u>53,495</u>	<u>5,918</u>	<u>47,577</u>	<u>13,721</u>
Excess (deficiency) of revenues over expenditures	\$ (31,536)	\$ 1,717	\$ (33,253)	\$ 7,911
Other financing sources (uses):				
Proceeds from sale of property	750	750	-	-
Transfers to other funds	<u>(19,960)</u>	<u>(6,940)</u>	<u>(13,020)</u>	<u>(21,500)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ (50,746)	\$ (4,473)	\$ (46,273)	\$ (13,589)
Fund balance, beginning, as restated	<u>360,286</u>	<u>112,100</u>	<u>248,186</u>	<u>373,875</u>
Fund balance, ending	<u>\$ 309,540</u>	<u>\$ 107,627</u>	<u>\$ 201,913</u>	<u>\$ 360,286</u>

See Notes to Financial Statements.

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

SCHEDULE OF EXPENDITURES COMPARED TO CAPITAL BUDGET (GAAP BASIS)
Year Ended October 31, 1998

	Project Authorization	Expenditures		Balance of Incomplete Projects
		Prior Years	Current Year	
Street projects:				
Eraste Landry Road Phase II	\$ 576,991	\$ 420,913	\$ -	\$ 156,078
South College Road Phase I	638,492	253,122	5,763	379,607
Gilman - St. Antoine	<u>88,872</u>	<u>62,154</u>	<u>155</u>	<u>26,563</u>
	\$1,304,355	\$ 736,189	\$ 5,918	\$ 562,248
Drainage projects:				
Edna Drive Coulee	<u>69,259</u>	<u>15,967</u>	<u>47,577</u>	<u>5,715</u>
	<u>\$1,373,614</u>	<u>\$ 752,156</u>	<u>\$ 53,495</u>	<u>\$ 567,963</u>
Amount to be funded by federal grants				<u>(265,725)</u>
Amount to be funded by Lafayette City-Parish Consolidated Government				<u>\$ 302,238</u>

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

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
Year Ended October 31, 1998
With Comparative Totals for Year Ended October 31, 1997

	<u>1998</u>			<u>1997</u>
	<u>Total</u>	<u>Streets</u>	<u>Drainage</u>	
Revenues:				
Investment income	\$ 80,834	\$ 12,363	\$ 68,471	\$ 92,494
Miscellaneous	<u>1,650</u>	<u>1,650</u>	<u>-</u>	<u>-</u>
Total revenues	\$ 82,484	\$ 14,013	\$ 68,471	\$ 92,494
Expenditures:				
Capital projects	<u>225,459</u>	<u>109,756</u>	<u>115,703</u>	<u>550,918</u>
Deficiency of revenues over expenditures	\$ (142,975)	\$ (95,743)	\$ (47,232)	\$ (458,424)
Other financing uses:				
Transfers to other funds	<u>(73,617)</u>	<u>(11,259)</u>	<u>(62,358)</u>	<u>(91,994)</u>
Deficiency of revenues over expenditures and other uses	\$ (216,592)	\$ (107,002)	\$ (109,590)	\$ (550,418)
Fund balance, beginning, as restated	<u>1,328,778</u>	<u>277,096</u>	<u>1,051,682</u>	<u>1,879,196</u>
Fund balance, ending	<u>\$ 1,112,186</u>	<u>\$ 170,094</u>	<u>\$ 942,092</u>	<u>\$ 1,328,778</u>

See Notes to Financial Statements.

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

SCHEDULE OF EXPENDITURES COMPARED TO CAPITAL BUDGET (GAAP BASIS)
Year Ended October 31, 1998

	Project Authorization	Expenditures		Balance of Incomplete Projects
		Prior Years	Current Year	
Street projects:				
Congress/Bertrand Improvements	\$ 441,184	\$ 336,658	\$ 90,030	\$ 14,496
Acadian Hills Lane	200,000	4,927	-	195,073
Bluebird Drive Extension	325,000	323,001	1,999	-
Anne Street Extension	50,000	3,080	17,727	29,193
Jefferson Street Underpass	<u>60,000</u>	<u>-</u>	<u>-</u>	<u>60,000</u>
	<u>\$1,076,184</u>	<u>\$ 667,666</u>	<u>\$ 109,756</u>	<u>\$ 298,762</u>
Drainage projects:				
Coulee Ile des Cannes, Lateral 1	\$1,000,681	\$ 202,585	\$ 115,513	\$ 682,583
Debaillon Coulee	<u>116,814</u>	<u>-</u>	<u>190</u>	<u>116,624</u>
	<u>\$1,117,495</u>	<u>\$ 202,585</u>	<u>\$ 115,703</u>	<u>\$ 799,207</u>
	<u>\$2,193,679</u>	<u>\$ 870,251</u>	<u>\$ 225,459</u>	<u>\$1,097,969</u>

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

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
Year Ended October 31, 1998
With Comparative Totals for Year Ended October 31, 1997

	1998			1997
	Total	Streets	Drainage	
Revenues:				
Intergovernmental -				
Federal grant	\$ -	\$ -	\$ -	\$ 70,380
State grant	92,106	-	92,106	-
Local government	-	-	-	700,000
Investment income	100,154	6,956	93,198	84,188
Miscellaneous	-	-	-	154,017
Total revenues	\$ 192,260	\$ 6,956	\$ 185,304	\$ 1,008,585
Expenditures:				
Capital projects	771,862	348,526	423,336	188,192
Excess (deficiency) of revenues over expenditures	\$ (579,602)	\$ (341,570)	\$ (238,032)	\$ 820,393
Other financing uses:				
Transfers to other funds	(93,859)	(6,519)	(87,340)	(83,503)
Excess (deficiency) of revenues over expenditures and other uses	\$ (673,461)	\$ (348,089)	\$ (325,372)	\$ 736,890
Fund balance, beginning, as restated	1,754,029	423,143	1,330,886	1,017,139
Fund balance, ending	\$ 1,080,568	\$ 75,054	\$ 1,005,514	\$ 1,754,029

See Notes to Financial Statements.

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

SCHEDULE OF EXPENDITURES COMPARED TO CAPITAL BUDGET (GAAP BASIS)
Year Ended October 31, 1998

Project Authorization	Expenditures		Balance of Incomplete Projects	
	Prior Years	Current Year		
Street projects:				
Eraste Landry Road Phase II-A	\$ 545,281	\$ 17,750	\$ 15,030	\$ 512,501
Cajundome Boulevard Phase II-B	114,885	1,610	-	113,275
Streetscape Project	3,346,767	3,091,325	255,442	-
Eraste Landry Road Phase I	75,000	40,239	33,730	1,031
Dulles/Ambassador Caffery	81,500	5,575	44,324	31,601
	<u>\$ 4,163,433</u>	<u>\$ 3,156,499</u>	<u>\$ 348,526</u>	<u>\$ 658,408</u>
Drainage projects:				
Bertrand Drive Coulee Extension	\$ 1,867,282	\$ 1,864,163	\$ -	\$ 3,119
Caffery Parkway Outfall	530,935	530,933	-	2
Farrell Drive Drainage	232,522	209,383	95	23,044
Maryview Farm Road Drainage	97,551	20,982	8	76,561
Debaillon Coulee	952,959	555,083	390,022	7,854
Coulee Mine Branch/USL	959,691	959,690	-	1
Ivanhoe Coulee	654,150	653,200	950	-
Coulee Mine Improvements	115,159	61,765	23,116	30,278
Zilia Street Outfall	378,210	378,209	-	1
Oak Coulee	419,810	171,714	9,145	238,951
	<u>\$ 6,208,269</u>	<u>\$ 5,405,122</u>	<u>\$ 423,336</u>	<u>\$ 379,811</u>
	<u>\$10,371,702</u>	<u>\$ 8,561,621</u>	<u>\$ 771,862</u>	<u>\$1,038,219</u>

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

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
Year Ended October 31, 1998
With Comparative Totals for Year Ended October 31, 1997

	<u>1998</u>				<u>1997</u>
	<u>Total</u>	<u>Streets</u>	<u>Drainage</u>	<u>Recreation</u>	
Revenues:					
Intergovernmental -					
State grant	\$ 916,053	\$ -	\$ 916,053	\$ -	\$ -
Investment income	532,016	195,211	331,896	4,909	615,051
Miscellaneous	<u>660</u>	<u>-</u>	<u>660</u>	<u>-</u>	<u>420</u>
Total revenues	\$ 1,448,729	\$ 195,211	\$ 1,248,609	\$ 4,909	\$ 615,471
Expenditures:					
Capital projects	<u>4,360,813</u>	<u>387,774</u>	<u>3,973,039</u>	<u>-</u>	<u>1,839,399</u>
Excess (deficiency) of revenues over expenditures	\$(2,912,084)	\$ (192,563)	\$(2,724,430)	\$ 4,909	\$(1,223,928)
Other financing uses:					
Transfers to other funds	<u>(488,362)</u>	<u>(179,193)</u>	<u>(304,662)</u>	<u>(4,507)</u>	<u>(611,596)</u>
Excess (deficiency) of revenues over expenditures and other uses	\$(3,400,446)	\$ (371,756)	\$(3,029,092)	\$ 402	\$(1,835,524)
Fund balance, beginning, as restated	<u>9,310,944</u>	<u>2,540,479</u>	<u>6,716,325</u>	<u>54,140</u>	<u>11,146,468</u>
Fund balance, ending	<u>\$ 5,910,498</u>	<u>\$ 2,168,723</u>	<u>\$ 3,687,233</u>	<u>\$ 54,542</u>	<u>\$ 9,310,944</u>

See Notes to Financial Statements.

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

SCHEDULE OF EXPENDITURES COMPARED TO
CAPITAL BUDGET (GAAP BASIS)
Year Ended October 31, 1998

Project Authorization	Expenditures		Balance of Incomplete Projects
	Prior Years	Current Year	
Street projects:			
Ambassador Caffery Parkway Lights/LA 339	\$ 183,000	\$ -	\$ 183,000
Aster Drive Extension	329,744	329,743	1
Beau Pre/Pinhook Turn Lanes	105,609	105,608	1
Belle Fontaine Drive Extension	410,000	-	7,083
Dulles/Foreman Intersection	680,931	680,355	576
Devalcourt Drive Extension	656,000	68,669	180,004
Dulles/Bertrand/Billeaud	47,054	47,053	-
Hidden Acres/Jerry Street Crossing	342,752	342,750	-
Johnston Street Light (Caffery 733)	347,764	347,763	-
Louisiana Avenue Extension Phase II	500,000	253,849	110,774
North St. Antoine Street Extension	150,000	47,791	8,636
Surrey Street Phase II	172,521	-	35,071
Tidelands Drive Extension	139,160	22,065	22,296
Harwell Drive Safety Improvements	160,000	-	40
Jefferson Street Underpass	92,000	-	-
Dulles/Ambassador Caffery Turn Lanes	29,373	595	18,368
Kaliste Saloom/Collector/ Jomar - II	30,000	-	4,926
Sidewalks (St. Antoine Street)	100,000	-	-
	<u>\$ 4,475,908</u>	<u>\$ 2,246,241</u>	<u>\$ 387,774</u>
			<u>\$ 1,841,893</u>
Drainage projects:			
Acadiana Oaks Drainage	\$ 450,000	\$ 22,117	\$ 40
Broadmoor Coulee Phase I	1,772,000	76,440	1,560,242
Debaillon Coulee	2,388,847	28,809	2,053,858
Edna Drive Coulee	1,513,106	-	-
Gerald Drive Coulee	70,000	48,259	6,688
Hanes/Ancelet/Ambroise/Lena Drainage	577,000	64,648	287,445

(continued)

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

SCHEDULE OF EXPENDITURES COMPARED TO
CAPITAL BUDGET (GAAP BASIS) (CONTINUED)
Year Ended October 31, 1998

Project	Expenditures		Balance of Incomplete Projects
	Prior Years	Current Year	
Drainage projects (continued):			
I Verot Coulee Lateral 2 (Yvette Marie)	\$ 100,000	\$ 51,975	\$ 48,015
Karen/Kim Drive Drainage	331,743	331,722	1
Meadow Lane Outfall	100,000	11,314	79,752
Oak Coulee	2,813,314	31,006	2,737,910
River Oaks Pump Renovation	279,976	234,972	41,493
Thruway Park Road Drainage	193,591	193,590	1
Walker Road Drainage	750,000	18,508	723,599
McKinley Street Drainage	<u>298,000</u>	<u>-</u>	<u>298,000</u>
	<u>\$11,637,577</u>	<u>\$ 1,113,360</u>	<u>\$ 6,551,178</u>
	<u>\$16,113,485</u>	<u>\$ 3,359,601</u>	<u>\$ 8,393,071</u>
Amount to be funded by state grants			<u>(957,687)</u>
Amount to be funded by Lafayette Consolidated Government			<u>\$ 7,435,384</u>

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

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
Years Ended October 31, 1998 and 1997

	<u>1998</u>	<u>1997</u>
Revenues:		
Investment income	\$ 9,764	\$ 11,009
Other financing uses:		
Transfers to other funds	<u>(9,726)</u>	<u>(10,942)</u>
Excess (deficiency) of revenues over expenditures and other uses	\$ 38	\$ 67
Fund balance, beginning, as restated	<u>6,389</u>	<u>6,322</u>
Fund balance, ending	<u>\$ 6,427</u>	<u>\$ 6,389</u>

See Notes to Financial Statements.

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

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
Year Ended October 31, 1998
With Comparative Totals for Year Ended October 31, 1997

	1998	1997
Revenues:		
Investment income	\$ 697,624	\$ 445,360
Expenditures:		
Current -		
General government	\$ -	\$ 63,925
Capital projects	432,100	39,832
Total expenditures	\$ 432,100	\$ 103,757
Excess of revenues over expenditures	\$ 265,524	\$ 341,603
Other financing sources (uses):		
Proceeds from sale of bonds	-	12,000,000
Transfers to other funds	(628,721)	(1,342,864)
Excess of revenues and other sources over expenditures and other uses	\$ (363,197)	\$10,998,739
Fund balance, beginning, as restated	10,998,739	-
Fund balance, ending	<u>\$10,635,542</u>	<u>\$10,998,739</u>

See Notes to Financial Statements.

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

SCHEDULE OF EXPENDITURES COMPARED TO CAPITAL BUDGET (GAAP BASIS)
Year Ended October 31, 1998

Project Authorization	Expenditures		Balance of Incomplete Projects
	Prior Years	Current Year	
Street projects:			
Acadian Hills Lane	\$ 100,000	\$ -	\$ 100,000
Ambassador Caffery/Johnston Interchange	50,000	-	49,865
Caffery/Congress Turn Lanes	650,000	49	626,781
Congress Widening at Bertrand	3,500,000	-	3,499,865
Dulles Drive Extension (To LA 93)	250,000	26,705	178,002
Devalcourt Drive Extension	350,000	-	350,000
Dulles/Bertrand/Billeaud	600,000	13,078	477,430
Cypress/Lee Improvements	68,000	-	67,823
Devalcourt Drive Extension - Phase II	550,000	-	550,000
Doucet Road Widening	100,000	-	99,945
Louisiana Avenue Extension Phase II - Willow/Gloria	3,500,000	-	3,352,799
North St. Antoine Extension - Pont Des Mouton	500,000	-	500,000
Galbert Road Realignment and Reconstruction	100,000	-	94,417
Kaliste Saloom/College Phase II	60,000	-	45,510
Teurlings Drive Extension	193,000	-	106,631
South Williams Drive Extension	450,000	-	450,000
	<u>\$11,021,000</u>	<u>\$ 39,832</u>	<u>\$ 432,100</u>
			<u>\$10,549,068</u>

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

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
Year Ended October 31, 1998
With Comparative Totals for Year Ended October 31, 1997

	<u>1998</u>	<u>1997</u>
Revenues:		
Investment income	\$ 660,802	\$ 518,828
Expenditures:		
Current -		
General government	\$ -	\$ 73,429
Capital projects	<u>3,008,744</u>	<u>221,195</u>
Total expenditures	<u>\$ 3,008,744</u>	<u>\$ 294,624</u>
Excess (deficiency) of revenues over expenditures	\$(2,347,942)	\$ 224,204
Other financing sources (uses):		
Proceeds from sale of bonds	-	14,000,000
Transfers to other funds	<u>(597,984)</u>	<u>(1,589,718)</u>
Excess of revenues and other sources over expenditures and other uses	\$(2,945,926)	\$12,634,486
Fund balance, beginning, as restated	<u>12,634,486</u>	<u>-</u>
Fund balance, ending	<u>\$ 9,688,560</u>	<u>\$12,634,486</u>

See Notes to Financial Statements.

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

SCHEDULE OF EXPENDITURES COMPARED TO CAPITAL BUDGET (GAAP BASIS)
Year Ended October 31, 1998

Project Authorization	Expenditures		Balance of Incomplete Projects
	Prior Years	Current Year	
Street projects:			
Tidelands Drive Extension	\$ 300,000	\$ -	\$ 300,000
Greenleaf Drive (New Hope/Ridge)	7,461	165	359
Johnston/S. College Turn Lanes	100,000	-	100,000
Jefferson Street/Vermilion/ Cypress Gateways	2,000,000	-	1,998,951
Luke Street Extension (Eraste/Dulles)	280,000	-	280,000
Cajundome IIB - Eraste Landry/Cameron	115,000	-	115,000
Camellia Boulevard Extension	2,500,000	-	-
New Street - Heymann/Surrey	230,000	-	59,000
Eraste Landry Widening Phase I	757,984	-	741,757
Pont Des Mouton West - I49/University	500,000	83,109	284,958
Pont Des Mouton East - I49/Louisiana Avenue	250,000	-	208,670
South Domingue Extension - Demas/Target Loop	250,000	175	223,187
St. John Reconstruction - University/Cameron	670,000	-	670,000
West Willow Street - University/Ambassador Caffery	3,000,000	137,746	2,750,211
Moss/Alexander Intersection Improvement	200,000	-	200,000
Rue de Belier Extension	500,000	-	498,653
South College Road Phase I	1,000,000	-	1,000,000
I-10 Frontage Road Northeast	50,000	-	49,880
I-10 Frontage Road Southeast	50,000	-	49,880
	<u>\$12,760,445</u>	<u>\$ 221,195</u>	<u>\$ 9,530,506</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
CAPITAL PROJECTS FUND
1998 SALES TAX BOND CONSTRUCTION FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
Year Ended October 31, 1998

	<u>Total</u>	<u>Streets</u>	<u>Drainage</u>	<u>Recreation</u>
Revenues:				
Investment income	\$ 764,961	\$ 449,693	\$ 171,381	\$ 143,887
Expenditures:				
Current -				
General government	\$ 111,404	\$ 76,211	\$ 19,184	\$ 16,009
Capital projects	<u>9,204,489</u>	<u>8,906,561</u>	<u>179,229</u>	<u>118,699</u>
Total expenditures	\$ 9,315,893	\$ 8,982,772	\$ 198,413	\$ 134,708
Excess of revenues over expenditures	\$ (8,550,932)	\$ (8,533,079)	\$ (27,032)	\$ 9,179
Other financing sources (uses):				
Proceeds from sale of bonds	40,000,000	27,364,000	6,888,000	5,748,000
Transfers to other funds	<u>(4,152,563)</u>	<u>(2,784,281)</u>	<u>(745,499)</u>	<u>(622,783)</u>
Excess of revenues and other sources over expenditures and other uses	\$ 27,296,505	\$ 16,046,640	\$ 6,115,469	\$ 5,134,396
Fund balance, beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, ending	<u>\$ 27,296,505</u>	<u>\$ 16,046,640</u>	<u>\$ 6,115,469</u>	<u>\$ 5,134,396</u>

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
CAPITAL PROJECTS FUND
1998 SALES TAX BOND CONSTRUCTION FUND

SCHEDULE OF EXPENDITURES COMPARED TO
CAPITAL BUDGET (GAAP BASIS)
Year Ended October 31, 1998

	Project Authorization	Expenditures		Balance of Incomplete Projects
		Prior Years	Current Year	
Street projects:				
Ambassador Caffery at Ridge	\$ 35,000	\$ -	\$ -	\$ 35,000
Eraste Landry Road Extension Caffery/LA 93	100,000	-	33,084	66,916
I-10 Frontage Roads -				
Northwest University/Caffery	1,250,000	-	3,869	1,246,131
Southwest University/Caffery	1,000,000	-	41,086	958,914
Northeast I-49/University	750,000	-	87,474	662,526
Southeast I-49/University	750,000	-	25,091	724,909
Doc Duhon/Robley Drive Extension				
	200,000	-	13,048	186,952
Kaliste Saloom Frontage	50,000	-	36,099	13,901
Teurlings Road Extension	250,000	-	141,732	108,268
Verot School at Rue Louis XIV Intersection				
	326,000	-	-	326,000
Blue Bird Drive/Ambassador Caffery/Beaullieu				
	150,000	-	47,031	102,969
Ambassador Caffery Parkway LTS/LA 339				
	100,000	-	-	100,000
Gateway-Jefferson/Vermilion/ Cypress				
	1,250,000	-	-	1,250,000
Camellia Boulevard Extension	11,500,000	-	8,273,972	3,226,028
Camellia at Kaliste Saloom Intersection Improvement				
	2,000,000	-	204,075	1,795,925
Eraste Landry Road Widening Phase I				
	4,000,000	-	-	4,000,000
Camellia at Johnston Intersection Improvement				
	50,000	-	-	50,000
I-10 Frontage Roads -				
Northeast I-10 LA AV	250,000	-	-	250,000
Southeast I-10 LA AV	250,000	-	-	250,000
Citywide Sidewalks				
	200,000	-	-	200,000
	<u>\$24,461,000</u>	<u>\$ -0-</u>	<u>\$ 8,906,561</u>	<u>\$15,554,439</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
CAPITAL PROJECTS FUND
1998 SALES TAX BOND CONSTRUCTION FUND

SCHEDULE OF EXPENDITURES COMPARED
TO CAPITAL BUDGET (GAAP BASIS) (CONTINUED)
Year Ended October 31, 1998

	Project Authorization	Expenditures		Balance of Incomplete Projects
		Prior Years	Current Year	
Drainage projects:				
Coulee Ile Des Cannes - Lateral 8B	\$ 80,000	\$ -	\$ 6,050	\$ 73,950
Belle Terre Coulee	1,380,000	-	71,170	1,308,830
Edna Drive Coulee Phase I and II	83,000	-	76,000	7,000
Coulee Ile Des Cannes Lateral 7	100,000	-	-	100,000
Coulee Ile Des Cannes - 7 Phase 2/3	838,000	-	25,057	812,943
Maryview Farm Road Drainage Phase II	700,000	-	-	700,000
Coulee Des Poche Lateral	100,000	-	-	100,000
Coulee Mine Improvements - Phase I	2,947,000	-	-	2,947,000
Gerald Drive Coulee	30,000	-	-	30,000
Comprehensive Drainage Analysis	100,000	-	952	99,048
McKinley Drainage	50,000	-	-	50,000
	<u>\$ 6,408,000</u>	<u>\$ -0-</u>	<u>\$ 179,229</u>	<u>\$ 6,228,771</u>
Parks and Recreation projects:				
Multi-Purpose Field Complex	\$ 957,889	\$ -	\$ 85,515	\$ 872,374
Neyland Park Multi-Purpose Center	2,200,000	-	-	2,200,000
Swimming Complex (O J Mouton)	150,000	-	-	150,000
New Golf Course	2,000,000	-	26,177	1,973,823
Operation and Maintenance Building - Vieux Chenes	500,000	-	7,007	492,993
	<u>\$ 5,807,889</u>	<u>\$ -0-</u>	<u>\$ 118,699</u>	<u>\$ 5,689,190</u>
	<u>\$36,676,889</u>	<u>\$ -0-</u>	<u>\$ 9,204,489</u>	<u>\$27,472,400</u>

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ENTERPRISE FUNDS

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

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

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

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

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

COMBINING BALANCE SHEET
October 31, 1998
With Comparative Totals for October 31, 1997

ASSETS	<u>Utilities System Fund</u>	<u>Lafayette Public Power Authority</u>
CURRENT ASSETS		
Cash	\$ 2,158,186	\$ 8,505,108
Investments	2,022,709	-
Accrued interest receivable	650	1,074
Accounts receivable, net	17,974,483	71,908
Special assessments receivable	15,526	-
Due from other funds	366,075	-
Inventories, net of allowance for obsolescence	3,414,614	5,163,672
Prepaid expenses	<u>52,792</u>	<u>5,993</u>
Total current assets	<u>\$ 26,005,035</u>	<u>\$ 13,747,755</u>
RESTRICTED ASSETS		
Cash	\$ 5,941,082	\$ 13,614,256
Investments	87,712,322	21,646,191
Receivables	<u>1,148,872</u>	<u>240,035</u>
Total restricted assets	<u>\$ 94,802,276</u>	<u>\$ 35,500,482</u>
PLANT AND EQUIPMENT		
Land	\$ -	\$ -
Buildings and site improvements	-	-
Equipment	-	-
Utility plant and equipment	373,850,701	152,368,372
Accumulated depreciation	(135,442,593)	(77,201,531)
Utility plant acquisition adjustments	59,403,366	-
Accumulated amortization	(25,484,870)	-
Construction in progress	<u>19,023,429</u>	<u>233,512</u>
Total plant and equipment	<u>\$291,350,033</u>	<u>\$ 75,400,353</u>
OTHER ASSETS		
Special assessments receivable	<u>\$ 101,005</u>	<u>\$ -0-</u>
DEFERRED DEBITS		
Costs to be recovered from future billings	\$ -	\$ 19,158,009
Unamortized debt discount and expense	312,176	873,895
Miscellaneous	<u>41,670</u>	<u>-</u>
Total deferred debits	<u>\$ 353,846</u>	<u>\$ 20,031,904</u>
Total assets	<u>\$412,612,195</u>	<u>\$144,680,494</u>

Environmental Services Disposal Fund	Animal Control Shelter Fund	Totals	
		October 31, 1998	October 31, 1997
\$ -	\$ 2,531	\$ 10,665,825	\$ 7,872,797
-	34,599	2,057,308	9,946
-	542	2,266	116
1,190,032	9,941	19,246,364	18,986,063
-	-	15,526	6,703
-	-	366,075	615,870
-	-	8,578,286	11,267,948
-	-	58,785	14,642
<u>\$ 1,190,032</u>	<u>\$ 47,613</u>	<u>\$ 40,990,435</u>	<u>\$ 38,774,085</u>
\$ -	\$ -	\$ 19,555,338	\$ 19,629,040
-	-	109,358,513	102,030,950
-	-	1,388,907	997,495
<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$130,302,758</u>	<u>\$122,657,485</u>
\$ 3,147,688	\$ -	\$ 3,147,688	\$ 3,147,688
2,569,476	478,263	3,047,739	3,047,739
1,003,916	351,122	1,355,038	1,166,067
-	-	526,219,073	478,518,891
(2,810,854)	(519,667)	(215,974,645)	(202,354,093)
-	-	59,403,366	59,403,366
-	-	(25,484,870)	(23,602,766)
-	-	19,256,941	41,524,827
<u>\$ 3,910,226</u>	<u>\$ 309,718</u>	<u>\$370,970,330</u>	<u>\$360,851,719</u>
\$ -0-	\$ -0-	\$ 101,005	\$ 24,777
\$ -	\$ -	\$ 19,158,009	\$ 21,261,774
-	-	1,186,071	1,361,046
-	-	41,670	3,487
<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 20,385,750</u>	<u>\$ 22,626,307</u>
<u>\$ 5,100,258</u>	<u>\$ 357,331</u>	<u>\$562,750,278</u>	<u>\$544,934,373</u> (continued)

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

COMBINING BALANCE SHEET (CONTINUED)
October 31, 1998
With Comparative Totals for October 31, 1997

LIABILITIES AND FUND EQUITY	<u>Utilities System Fund</u>	<u>Lafayette Public Power Authority</u>
CURRENT LIABILITIES (payable from current assets)		
Cash overdraft	\$ -	\$ -
Accounts payable - trade	3,668,636	1,382,353
Accounts payable - other	1,160,169	-
Retainage payable	1,395,406	-
Due to other funds	32,765	299,924
Accrued compensated absences	549,774	-
Accrued environmental remediation expense	1,082,727	-
Other current and accrued liabilities	<u>1,215,730</u>	<u>-</u>
Total	<u>\$ 9,105,207</u>	<u>\$ 1,682,277</u>
CURRENT LIABILITIES (payable from restricted assets)		
Revenue bonds payable (due 11/1)	\$ 4,790,000	\$ 8,750,000
Interest coupons payable (due 11/1)	822,143	3,798,238
Customers' deposits	<u>4,325,860</u>	<u>-</u>
Total	<u>\$ 9,938,003</u>	<u>\$ 12,548,238</u>
Total current liabilities	<u>\$ 19,043,210</u>	<u>\$ 14,230,515</u>
OTHER LIABILITIES		
Revolving loan fund advances	\$ 13,532,747	\$ -
Revenue bonds payable	32,445,000	139,246,218
Unamortized loss on bond refunding	<u>(1,421,792)</u>	<u>(16,605,356)</u>
Total other liabilities	<u>\$ 44,555,955</u>	<u>\$ 122,640,862</u>
Total liabilities	<u>\$ 63,599,165</u>	<u>\$ 136,871,377</u>
FUND EQUITY		
Contributed capital	\$ 37,661,865	\$ -0-
Retained earnings (accumulated deficit) -		
Reserved	\$ 83,449,766	\$ 7,809,117
Unreserved:		
Designated for self-insurance	1,394,425	-
Undesignated (deficit)	<u>226,506,974</u>	<u>-</u>
Total retained earnings (accumulated deficit)	<u>\$ 311,351,165</u>	<u>\$ 7,809,117</u>
Total fund equity	<u>\$ 349,013,030</u>	<u>\$ 7,809,117</u>
Total liabilities and fund equity	<u>\$ 412,612,195</u>	<u>\$ 144,680,494</u>

See Notes to Financial Statements.

Environmental Services Disposal Fund	Animal Control Shelter Fund	Totals	
		October 31, 1998	October 31, 1997
\$ 1,415,382	\$ -	\$ 1,415,382	\$ 1,063,303
376,086	3,827	5,430,902	6,356,841
-	-	1,160,169	1,147,566
-	-	1,395,406	1,364,970
-	25,215	357,904	845,931
83,853	7,191	640,818	832,527
-	-	1,082,727	1,524,205
22,792	8,990	1,247,512	1,526,371
<u>\$ 1,898,113</u>	<u>\$ 45,223</u>	<u>\$ 12,730,820</u>	<u>\$ 14,661,714</u>
\$ -	\$ -	\$ 13,540,000	\$ 14,060,000
-	-	4,620,381	4,933,789
-	-	4,325,860	4,309,571
<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 22,486,241</u>	<u>\$ 23,303,360</u>
<u>\$ 1,898,113</u>	<u>\$ 45,223</u>	<u>\$ 35,217,061</u>	<u>\$ 37,965,074</u>
\$ -	\$ -	\$ 13,532,747	\$ 4,286,291
-	-	171,691,218	185,083,003
-	-	(18,027,148)	(19,972,216)
<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$167,196,817</u>	<u>\$169,397,078</u>
<u>\$ 1,898,113</u>	<u>\$ 45,223</u>	<u>\$202,413,878</u>	<u>\$207,362,152</u>
\$ 3,641,842	\$ 309,559	\$ 41,613,266	\$ 41,236,556
\$ -	\$ -	\$ 91,258,883	\$ 82,971,577
-	-	1,394,425	771,447
<u>(439,697)</u>	<u>2,549</u>	<u>226,069,826</u>	<u>212,592,641</u>
<u>\$ (439,697)</u>	<u>\$ 2,549</u>	<u>\$318,723,134</u>	<u>\$296,335,665</u>
\$ 3,202,145	\$ 312,108	\$360,336,400	\$337,572,221
<u>\$ 5,100,258</u>	<u>\$ 357,331</u>	<u>\$562,750,278</u>	<u>\$544,934,373</u>

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

BALANCE SHEETS
October 31, 1998 and 1997

ASSETS	<u>1998</u>	<u>1997</u>
CURRENT ASSETS		
Cash	\$ 2,158,186	\$ 2,394,946
Investments	2,022,709	9,946
Accrued interest receivable	650	116
Accounts receivable, net	17,974,483	17,777,096
Due from other funds	366,075	584,453
Special assessments receivable	15,526	6,703
Inventories -		
Materials and supplies, net of obsolescence	2,219,749	2,115,457
Fuel oil, net of valuation allowance	1,194,865	1,194,865
Prepaid expenses	<u>52,792</u>	<u>9,141</u>
Total current assets	<u>\$ 26,005,035</u>	<u>\$ 24,092,723</u>
RESTRICTED ASSETS		
Cash	\$ 5,941,082	\$ 7,165,364
Investments	87,712,322	79,648,402
Receivables	<u>1,148,872</u>	<u>731,432</u>
Total restricted assets	<u>\$ 94,802,276</u>	<u>\$ 87,545,198</u>
PLANT AND EQUIPMENT, net of accumulated depreciation and amortization:		
Utilities plant and equipment in service	\$238,408,108	\$199,362,472
Electric plant acquisition adjustments	33,918,496	35,800,600
Construction work in progress	<u>19,023,429</u>	<u>41,343,613</u>
Total plant and equipment	<u>\$291,350,033</u>	<u>\$276,506,685</u>
OTHER ASSETS		
Special assessments receivable	<u>\$ 101,005</u>	<u>\$ 24,777</u>
DEFERRED DEBITS		
Unamortized debt discount and expense	\$ 312,176	\$ 403,723
Miscellaneous	<u>41,670</u>	<u>3,487</u>
Total deferred debits	<u>\$ 353,846</u>	<u>\$ 407,210</u>
Total assets	<u>\$412,612,195</u>	<u>\$388,576,593</u>

See Notes to Financial Statements.

LIABILITIES AND FUND EQUITY	<u>1998</u>	<u>1997</u>
CURRENT LIABILITIES (payable from current assets)		
Accounts payable - trade	\$ 3,668,636	\$ 4,913,059
Accounts payable - other	1,160,169	1,147,566
Contract retainage payable	1,395,406	1,364,970
Due to other funds (municipality)	32,765	235,840
Accrued expenses:		
Compensated absences	549,774	809,160
Environmental remediation liability	1,082,727	1,524,205
Other current and accrued liabilities	<u>1,215,730</u>	<u>1,502,318</u>
Total	<u>\$ 9,105,207</u>	<u>\$ 11,497,118</u>
CURRENT LIABILITIES (payable from restricted assets)		
Revenue bonds payable (due 11/1)	\$ 4,790,000	\$ 5,705,000
Interest coupons payable (due 11/1)	822,143	935,410
Customers' deposits	<u>4,325,860</u>	<u>4,309,571</u>
Total	<u>\$ 9,938,003</u>	<u>\$ 10,949,981</u>
Total current liabilities	<u>\$ 19,043,210</u>	<u>\$ 22,447,099</u>
OTHER LIABILITIES		
DEQ revolving loan fund advances	\$ 13,532,747	\$ 4,286,291
Revenue bonds payable	32,445,000	37,235,000
Less unamortized loss on bond refunding	<u>(1,421,792)</u>	<u>(1,845,539)</u>
Total other liabilities	<u>\$ 44,555,955</u>	<u>\$ 39,675,752</u>
Total liabilities	<u>\$ 63,599,165</u>	<u>\$ 62,122,851</u>
FUND EQUITY		
Contributed capital -		
Contributions from municipality	\$ 5,317,627	\$ 5,317,627
Contributions in aid of construction	31,896,991	31,771,962
Contributions from property owners	<u>447,247</u>	<u>301,608</u>
Total contributed capital	<u>\$ 37,661,865</u>	<u>\$ 37,391,197</u>
Retained earnings -		
Reserved for revenue bond retirement	\$ 83,449,766	\$ 75,426,149
Unreserved -		
Designated for self-insurance	1,394,425	912,807
Undesignated	<u>226,506,974</u>	<u>212,723,589</u>
Total retained earnings	<u>\$311,351,165</u>	<u>\$289,062,545</u>
Total fund equity	<u>\$349,013,030</u>	<u>\$326,453,742</u>
Total liabilities and fund equity	<u>\$412,612,195</u>	<u>\$388,576,593</u>

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

STATEMENTS OF REVENUES, EXPENSES AND
CHANGES IN RETAINED EARNINGS
Years Ended October 31, 1998 and 1997

	<u>1998</u>	<u>1997</u>
Operating revenues:		
General customers	\$ 72,241,750	\$ 68,988,389
Municipality	964,725	765,885
Sales to other public utilities	17,963,253	14,636,990
Other sales to public authorities	4,604,859	4,378,486
Interdepartmental sales	1,015,150	908,265
Fuel clause adjustment	38,074,151	36,123,755
Miscellaneous	<u>1,085,441</u>	<u>698,903</u>
Total operating revenues	<u>\$135,949,329</u>	<u>\$126,500,673</u>
Operating expenses:		
Production and collection	\$ 73,089,722	\$ 69,020,002
Transmission expenses	3,716,596	3,506,766
Distribution and treatment	7,438,444	7,280,702
Customers' accounting and collecting	2,936,050	2,663,803
Sales promotion expenses	308,320	31,397
Administrative and general	9,199,388	8,862,395
Transfers to City in lieu of taxes	9,991,808	10,098,678
Amortization of utilities plant		
acquisition adjustments	1,882,104	1,883,907
Depreciation (unallocated)	<u>8,474,051</u>	<u>7,540,978</u>
Total operating expenses	<u>\$117,036,483</u>	<u>\$110,888,628</u>
Operating income	<u>\$ 18,912,846</u>	<u>\$ 15,612,045</u>
Nonoperating revenues (expenses):		
Interest revenue	\$ 5,744,578	\$ 4,785,234
Interest expense	(1,982,501)	(2,016,351)
Amortization of debt discount	(91,547)	(98,894)
Amortization of loss on bond refunding	(423,747)	(460,385)
Other, net	<u>140,334</u>	<u>57,110</u>
Net nonoperating revenues (expenses)	<u>\$ 3,387,117</u>	<u>\$ 2,266,714</u>
Income before operating transfers	\$ 22,299,963	\$ 17,878,759
Other uses:		
Operating transfers out	<u>(11,343)</u>	<u>(222)</u>
Net income	\$ 22,288,620	\$ 17,878,537
Retained earnings, beginning, as restated	<u>289,062,545</u>	<u>271,184,008</u>
Retained earnings, ending	<u>\$311,351,165</u>	<u>\$289,062,545</u>

See Notes to Financial Statements.

<u>Electric</u>		<u>Water</u>		<u>Sewer</u>	
<u>1998</u>	<u>1997</u>	<u>1998</u>	<u>1997</u>	<u>1998</u>	<u>1997</u>
\$ 52,863,094	\$ 50,353,104	\$ 8,868,834	\$ 8,438,767	\$ 10,509,822	\$ 10,196,518
854,846	665,207	61,963	56,449	47,916	44,229
17,963,253	14,636,990	-	-	-	-
2,751,207	2,788,789	1,508,036	1,265,233	345,616	324,464
967,595	857,568	38,670	39,085	8,885	11,612
38,074,151	36,123,755	-	-	-	-
808,334	450,695	146,848	174,499	130,259	73,709
<u>\$114,282,480</u>	<u>\$105,876,108</u>	<u>\$ 10,624,351</u>	<u>\$ 9,974,033</u>	<u>\$ 11,042,498</u>	<u>\$ 10,650,532</u>
\$ 69,414,662	\$ 65,365,845	\$ 2,146,285	\$ 2,107,614	\$ 1,528,775	\$ 1,546,543
3,716,596	3,506,766	-	-	-	-
3,498,859	3,326,285	986,624	980,548	2,952,961	2,973,869
2,030,047	1,792,969	412,644	414,487	493,359	456,347
308,320	31,397	-	-	-	-
5,424,558	4,863,964	1,606,372	1,690,504	2,168,458	2,307,927
7,464,487	7,721,247	1,168,209	1,118,729	1,359,112	1,258,702
1,882,104	1,883,907	-	-	-	-
5,425,300	5,209,448	1,541,179	1,038,323	1,507,572	1,293,207
<u>\$ 99,164,933</u>	<u>\$ 93,701,828</u>	<u>\$ 7,861,313</u>	<u>\$ 7,350,205</u>	<u>\$ 10,010,237</u>	<u>\$ 9,836,595</u>
<u>\$ 15,117,547</u>	<u>\$ 12,174,280</u>	<u>\$ 2,763,038</u>	<u>\$ 2,623,828</u>	<u>\$ 1,032,261</u>	<u>\$ 813,937</u>

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

STATEMENTS OF CASH FLOWS
Years Ended October 31, 1998 and 1997

	<u>1998</u>	<u>1997</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Operating income	\$ 18,912,846	\$ 15,612,045
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation and amortization	10,356,155	9,424,886
Provision for uncollectible accounts	244,037	141,767
Water tapping fees	136,760	121,318
Other	10,127	(29,700)
Changes in assets and liabilities:		
(Increase) decrease in receivables	(223,045)	(2,633,687)
(Increase) decrease in inventory	(104,291)	(402,467)
(Increase) decrease in prepaid expenses and clearing accounts	(81,835)	48,131
Increase (decrease) in accounts payable	(299,493)	474,536
Increase (decrease) in other accrued liabilities	<u>(947,045)</u>	<u>198,354</u>
Net cash provided by operating activities	<u>\$ 28,004,216</u>	<u>\$ 22,955,183</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Transfers to other funds	\$ (11,343)	\$ (222)
Increase in customer deposits, net of refunds	16,289	171,156
Interest paid on customer deposits	<u>(77,617)</u>	<u>(68,923)</u>
Net cash provided by (used in) noncapital financing activities	<u>\$ (72,671)</u>	<u>\$ 102,011</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Acquisition and construction of capital assets	\$(26,311,022)	\$(28,273,987)
Principal paid on revenue bond maturities	(5,705,000)	(5,480,000)
Principal paid on DEQ revolving loan fund	(665,000)	(645,000)
Interest paid on revenue bonds	(1,757,554)	(1,978,972)
Interest paid on DEQ revolving loan fund	(301,006)	(61,475)
Proceeds from DEQ revolving loan fund	9,911,456	4,118,828
Capital contributed by outside parties	<u>125,030</u>	<u>66,448</u>
Net cash used in capital and related financing activities	<u>\$(24,703,096)</u>	<u>\$(32,254,158)</u>

(continued)

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

STATEMENTS OF CASH FLOWS (CONTINUED)
Years Ended October 31, 1998 and 1997

	<u>1998</u>	<u>1997</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds (purchases) of investment securities, net	\$ (7,230,000)	\$ (3,780,000)
(Increase) decrease in investment in Risk Management Fund	(481,623)	342,002
Collections on special street lighting assessments	60,589	9,944
Interest revenue	<u>4,195,588</u>	<u>4,660,927</u>
Net cash provided by (used in) investing activities	<u>\$ (3,455,446)</u>	<u>\$ 1,232,873</u>
Increase (decrease) in cash and cash equivalents	\$ (226,997)	\$ (7,964,091)
Cash and cash equivalents at beginning of year	<u>33,690,297</u>	<u>41,654,388</u>
Cash and cash equivalents at end of year	<u>\$ 33,463,300</u>	<u>\$ 33,690,297</u>
Cash and cash equivalents shown on balance sheet as:		
Current assets:		
Cash	\$ 2,158,186	\$ 2,394,946
Investments	<u>22,709</u>	<u>9,946</u>
	<u>\$ 2,180,895</u>	<u>\$ 2,404,892</u>
Restricted assets:		
Cash	\$ 5,941,082	\$ 7,165,364
Investments	<u>25,341,323</u>	<u>24,120,041</u>
	<u>\$ 31,282,405</u>	<u>\$ 31,285,405</u>
	<u>\$ 33,463,300</u>	<u>\$ 33,690,297</u>
Noncash investing and financing activity:		
Fixed assets retired (fully depreciated)	\$ 414,463	\$ 573,116
Net book value of assets retired	6,552	10,417

See Notes to Financial Statements.

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

STATEMENT OF CHANGES IN ASSETS RESTRICTED
FOR REVENUE BOND DEBT SERVICE
Year Ended October 31, 1998

	<u>Total</u>	<u>Cash with Paying Agent</u>	<u>Bond and Interest Redemption</u>	<u>Bond Reserve and Capital Additions</u>
Assets restricted for revenue bond debt service, November 1, 1997	\$ 82,277,309	\$ 6,640,411	\$ -0-	\$ 75,636,898
Revenues:				
Earnings on investments	\$ 4,974,173	\$ -	\$ 108,662	\$ 4,865,511
Amortization of premium/ (discount)	204,284	-	123,510	80,774
Other	297,055	-	-	297,055
Transfers from:				
Receipts Fund	43,434,286	-	6,434,286	37,000,000
Capital Additions Fund	1,809,995	-	939,079	870,916
Bond Reserve	133,498	-	-	133,498
Bond and Interest Redemption Fund	6,434,286	6,434,286	-	-
Construction Funds	9,910,800	-	26,927	9,883,873
Other funds	<u>2,869</u>	<u>-</u>	<u>-</u>	<u>2,869</u>
Total revenues, transfers and contributions	<u>\$ 67,201,246</u>	<u>\$ 6,434,286</u>	<u>\$ 7,632,464</u>	<u>\$ 53,134,496</u>
Total assets available for debt service	<u>\$149,478,555</u>	<u>\$13,074,697</u>	<u>\$ 7,632,464</u>	<u>\$128,771,394</u>
Expenditures:				
Retirement of matured bonds	\$ 6,370,000	\$ 5,705,000	\$ 665,000	\$ -
Payment of matured interest	2,058,560	1,757,554	301,006	-
Payments to General Fund in lieu of taxes	9,991,808	-	-	9,991,808
Transfers to:				
Paying agent	6,434,286	-	6,434,286	-
Receipts Fund	3,796,391	-	232,172	3,564,219
Operations and Maintenance Fund	29,822,108	-	-	29,822,108
Capital Additions Fund	133,498	-	-	133,498
Bond Reserve	870,916	-	-	870,916
Bond and Interest Redemption Fund	<u>939,079</u>	<u>-</u>	<u>-</u>	<u>939,079</u>
Total expenditures and transfers	<u>\$ 60,416,646</u>	<u>\$ 7,462,554</u>	<u>\$ 7,632,464</u>	<u>\$ 45,321,628</u>
Assets restricted for revenue bond debt service, October 31, 1998	<u>\$ 89,061,909</u>	<u>\$ 5,612,143</u>	<u>\$ -0-</u>	<u>\$ 83,449,766</u>

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

STATEMENTS OF REVENUES AND EXPENSES - ELECTRIC DEPARTMENT
Years Ended October 31, 1998 and 1997

	<u>1998</u>	<u>1997</u>
Operating revenues:		
Sales of electric energy -		
General customers -		
Residential	\$ 25,703,834	\$ 24,101,940
Commercial	<u>27,159,260</u>	<u>26,251,164</u>
	<u>\$ 52,863,094</u>	<u>\$ 50,353,104</u>
Municipality -		
Traffic signals	\$ 56,551	\$ 51,942
Other	<u>798,295</u>	<u>613,265</u>
	\$ 854,846	\$ 665,207
Sales to other utilities	17,963,253	14,636,990
Other sales to public authorities	2,751,207	2,788,789
Interdepartmental sales	967,595	857,568
Fuel clause adjustment	38,074,151	36,123,755
Miscellaneous electric revenues	<u>808,334</u>	<u>450,695</u>
	<u>\$ 61,419,386</u>	<u>\$ 55,523,004</u>
Total operating revenues	<u>\$114,282,480</u>	<u>\$105,876,108</u>
Operating expenses:		
Production -		
Steam power generation - operation -		
Supervision and engineering	\$ 134,846	\$ 92,162
Fuel	14,785,137	14,694,166
Steam expenses	453,405	499,010
Electric expenses	587,846	568,294
Miscellaneous steam power expenses	<u>481,510</u>	<u>508,391</u>
	<u>\$ 16,442,744</u>	<u>\$ 16,362,023</u>
Steam power generation - maintenance -		
Supervision and engineering	\$ 95,725	\$ 94,669
Structures	63,918	93,368
Boiler plant	78,260	46,771
Electric plant	2,382,614	280,302
Miscellaneous steam plant	<u>997,804</u>	<u>531,689</u>
	<u>\$ 3,618,321</u>	<u>\$ 1,046,799</u>
Other power generation - operation -		
Miscellaneous other power generation expenses	<u>\$ 52</u>	<u>\$ 3,056</u>
Purchased power	<u>\$ 49,353,545</u>	<u>\$ 47,953,967</u>
Total production expenses	<u>\$ 69,414,662</u>	<u>\$ 65,365,845</u>

(continued)

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

STATEMENTS OF REVENUES AND EXPENSES - ELECTRIC DEPARTMENT (CONTINUED)
Years Ended October 31, 1998 and 1997

	<u>1998</u>	<u>1997</u>
Transmission -		
Operation -		
Supervision and engineering	\$ 43,256	\$ -
Station expense	34,552	6
Overhead line expense	1,324	-
Transmission by others	<u>3,591,952</u>	<u>3,506,760</u>
	<u>\$ 3,671,084</u>	<u>\$ 3,506,766</u>
 Maintenance -		
Structure	\$ 84	\$ -
Station equipment	45,074	-
Underground lines	<u>354</u>	<u>-</u>
	<u>\$ 45,512</u>	<u>\$ -0-</u>
 Total transmission expense	 <u>\$ 3,716,596</u>	 <u>\$ 3,506,766</u>
 Distribution -		
Operation -		
Supervision and engineering	\$ 629,773	\$ 678,093
Mapping and information system	161,620	146,203
Station expenses	164,699	373,881
Overhead line expenses	94,052	138,762
Rents	1,270	-
Miscellaneous distribution expenses	<u>323,107</u>	<u>324,264</u>
	<u>\$ 1,374,521</u>	<u>\$ 1,661,203</u>
 Maintenance -		
Supervision and maintenance	\$ 41,324	\$ 68,879
Station equipment	745,412	38,360
Overhead lines	681,485	973,168
Underground lines	333,386	333,564
Line transformers	21,191	84
Street lighting signal systems	194,037	167,300
Meters	103,216	83,659
Miscellaneous distribution expenses	<u>4,287</u>	<u>68</u>
	<u>\$ 2,124,338</u>	<u>\$ 1,665,082</u>
 Total distribution expenses	 <u>\$ 3,498,859</u>	 <u>\$ 3,326,285</u>

(continued)

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

STATEMENTS OF REVENUES AND EXPENSES - ELECTRIC DEPARTMENT (CONTINUED)
Years Ended October 31, 1998 and 1997

	<u>1998</u>	<u>1997</u>
Customers' accounting and collecting -		
Supervision	\$ 7,678	\$ 7,916
Meter reading	271,418	272,347
Customer record and collection expenses	1,360,679	1,231,100
Uncollectible accounts	210,697	120,110
Miscellaneous customer accounts expenses	17,540	13,030
Computer rental	<u>162,035</u>	<u>148,466</u>
Total customers' accounting and collecting expenses	<u>\$ 2,030,047</u>	<u>\$ 1,792,969</u>
Sales promotion -		
Miscellaneous sales expenses	\$ 1,690	\$209
Advertising	300,259	13,824
Civic promotions	<u>6,371</u>	<u>17,364</u>
Total sales promotion expenses	<u>\$ 308,320</u>	<u>\$ 31,397</u>
Administrative and general -		
Administrative and general salaries	\$ 1,735,563	\$ 1,672,515
Office supplies and expenses	408,814	368,059
Outside services employed	504,695	314,557
Property insurance	1,020,067	503,939
Uninsured losses	196,768	494,969
Safety meetings and equipment	27,265	29,046
Employee pensions and benefits	970,594	809,093
Miscellaneous general expenses	804,953	950,944
Rent expense	42,293	13,910
Maintenance of general plant	<u>15,699</u>	<u>10,660</u>
	<u>\$ 5,726,711</u>	<u>\$ 5,167,692</u>
Less administrative and general expenses transferred	<u>(302,153)</u>	<u>(303,728)</u>
Net administrative and general expenses	<u>\$ 5,424,558</u>	<u>\$ 4,863,964</u>
Transfer to City in lieu of taxes	<u>\$ 7,464,487</u>	<u>\$ 7,721,247</u>
Amortization of acquisition adjustment	<u>\$ 1,882,104</u>	<u>\$ 1,883,907</u>
Depreciation	<u>\$ 5,425,300</u>	<u>\$ 5,209,448</u>
Total operating expenses	<u>\$ 99,164,933</u>	<u>\$ 93,701,828</u>
Operating income - electric department	<u>\$ 15,117,547</u>	<u>\$ 12,174,280</u>

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

STATEMENTS OF REVENUES AND EXPENSES - WATER DEPARTMENT
Years Ended October 31, 1998 and 1997

	1998	1997
Operating revenues:		
General customers	\$ 8,868,834	\$ 8,438,767
Municipality	61,963	56,449
Other sales to public authorities	1,508,036	1,265,233
Interdepartmental sales	38,670	39,085
Miscellaneous water revenues	146,848	174,499
Total operating revenues	\$ 10,624,351	\$ 9,974,033
Operating expenses:		
Production -		
Source of supply -		
Operations	\$ -	\$ 100
Maintenance	354	55
	\$ 354	\$ 155
Power and pumping -		
Operations -		
Supplies and expense	\$ 203,107	\$ 184,796
Purchased power	262,036	279,015
	\$ 465,143	\$ 463,811
Maintenance -		
Structures and improvements	\$ -	\$ 7,815
Pumping equipment	-	690
	\$ -0-	\$ 8,505
Purification expenses -		
Operation -		
Supervision	\$ 115,537	\$ 118,008
Labor	505,460	551,433
Supplies and expenses	768,869	671,393
	\$ 1,389,866	\$ 1,340,834
Maintenance -		
Supervision	\$ 27,164	\$ 10,856
Structures and improvements	122,851	135,065
Equipment	140,907	148,388
	\$ 290,922	\$ 294,309
Total production expenses	\$ 2,146,285	\$ 2,107,614

(continued)

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

STATEMENTS OF REVENUES AND EXPENSES - WATER DEPARTMENT (CONTINUED)
Years Ended October 31, 1998 and 1997

	<u>1998</u>	<u>1997</u>
Distribution -		
Operation -		
Supervision and engineering	\$ 94,450	\$ 95,821
Maps and records	149,462	139,364
Other departmental office expenses	62,794	59,716
Distribution lines	242,737	199,593
Removing and resetting meters	<u>11,755</u>	<u>15,977</u>
	<u>\$ 561,198</u>	<u>\$ 510,471</u>
Maintenance -		
Structures and improvements	\$ 580	\$ 43
Distribution mains	114,147	128,457
Services	273,339	294,575
Meters	22,508	28,659
Hydrants	<u>14,852</u>	<u>18,343</u>
	<u>\$ 425,426</u>	<u>\$ 470,077</u>
Total distribution expenses	<u>\$ 986,624</u>	<u>\$ 980,548</u>
Customers' accounting and collecting -		
Supervision	\$ 378	\$ 346
Customers' contracts and orders	367	337
Meter reading	220,934	246,786
Collecting	23,697	21,445
Customers' billing and accounting	116,820	98,683
Uncollectible accounts	16,666	13,082
Rents	32,334	29,627
Miscellaneous	<u>1,448</u>	<u>4,181</u>
Total customers' accounting and collecting expenses	<u>\$ 412,644</u>	<u>\$ 414,487</u>

(continued)

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

STATEMENTS OF REVENUES AND EXPENSES - WATER DEPARTMENT (CONTINUED)
Years Ended October 31, 1998 and 1997

	<u>1998</u>	<u>1997</u>
Administrative and general -		
Salaries of general officers and executives	\$ 247,434	\$ 278,184
Other general office salaries	254,556	245,228
General office supplies and expenses	122,479	110,593
Special services	154,163	74,822
Insurance premiums and uninsured losses	139,652	307,782
Employee benefit expenses	493,219	446,995
Maintenance of communication equipment	24	803
Maintenance of miscellaneous property	23,105	31,675
Rent expense	12,540	7,191
Miscellaneous general expenses	<u>215,683</u>	<u>239,065</u>
	\$ 1,662,855	\$ 1,742,338
Less administrative and general expenses transferred	<u>(56,483)</u>	<u>(51,834)</u>
Net administrative and general expenses	<u>\$ 1,606,372</u>	<u>\$ 1,690,504</u>
Transfer to City in lieu of taxes	<u>\$ 1,168,209</u>	<u>\$ 1,118,729</u>
Depreciation	<u>\$ 1,541,179</u>	<u>\$ 1,038,323</u>
Total operating expenses	<u>\$ 7,861,313</u>	<u>\$ 7,350,205</u>
Operating income - water department	<u>\$ 2,763,038</u>	<u>\$ 2,623,828</u>

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

STATEMENTS OF REVENUES AND EXPENSES - SEWER DEPARTMENT
Years Ended October 31, 1998 and 1997

	<u>1998</u>	<u>1997</u>
Operating revenues:		
Metered sales to general customers	\$ 10,509,822	\$ 10,196,518
Municipality	47,916	44,229
Services to other public authorities	345,616	324,464
Interdepartmental sales	8,885	11,612
Miscellaneous sewer revenues	<u>130,259</u>	<u>73,709</u>
Total operating revenues	<u>\$ 11,042,498</u>	<u>\$ 10,650,532</u>
Operating expenses:		
Collection system -		
Operation -		
Supervision and engineering	\$ 51,170	\$ 55,044
Flushing and cleaning labor	68,171	45,921
Other labor	130,945	157,235
Supplies and expenses	102,532	61,137
Pumping power purchased	177,409	113,565
Maps, records, and other expenses	<u>157,733</u>	<u>166,196</u>
	<u>\$ 687,960</u>	<u>\$ 599,098</u>
Maintenance -		
Supervision and engineering	\$ 81,786	\$ 94,766
Services	228,134	248,494
Mains and laterals-labor, materials and supplies	107,767	117,679
Manholes	45,226	69,162
Pumping stations	<u>377,902</u>	<u>417,344</u>
	<u>\$ 840,815</u>	<u>\$ 947,445</u>
Total collection expenses	<u>\$ 1,528,775</u>	<u>\$ 1,546,543</u>
Treatment plant -		
Operation -		
Supervision and engineering	\$ 57,167	\$ 55,608
Plant labor	1,445,919	1,412,983
Power purchased	589,608	621,362
Chemicals	254,573	262,917
Supplies and expenses	380,760	440,011
Sewerage labor and expenses	<u>134,269</u>	<u>122,705</u>
	<u>\$ 2,862,296</u>	<u>\$ 2,915,586</u>
Maintenance -		
Supervision and engineering	\$ 56,445	\$ 52,692
Miscellaneous	<u>34,220</u>	<u>5,591</u>
	<u>\$ 90,665</u>	<u>\$ 58,283</u>
Total treatment plant expenses	<u>\$ 2,952,961</u>	<u>\$ 2,973,869</u>

(continued)

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

STATEMENTS OF REVENUES AND EXPENSES - SEWER DEPARTMENT (CONTINUED)
Years Ended October 31, 1998 and 1997

	<u>1998</u>	<u>1997</u>
Customers' accounting, collecting and services -		
Customers' accounting and collecting -		
Supervision	\$ 630	\$ 577
Customers' contracts and orders	639	577
Collecting	1,314	1,204
Customers' billing and accounting	167,463	139,854
Rent and other expenses	47,324	41,796
Uncollectible accounts	<u>17,625</u>	<u>13,739</u>
	<u>\$ 234,995</u>	<u>\$ 197,747</u>
Customers' services -		
Pretreatment labor	\$ 195,618	\$ 197,601
Pretreatment expenses	58,202	55,434
Miscellaneous	<u>4,544</u>	<u>5,565</u>
	<u>\$ 258,364</u>	<u>\$ 258,600</u>
Total customers' accounting, collecting and services	<u>\$ 493,359</u>	<u>\$ 456,347</u>
Administrative and general -		
Salaries of general officers and executives	\$ 382,591	\$ 381,548
Other general office salaries	354,326	357,814
General office supplies and expenses	234,477	213,955
Special services	223,998	96,590
Insurance premiums and uninsured losses	186,202	401,360
Employee benefit expenses	464,199	485,025
Maintenance	1,478	3,882
Rent expense	17,270	9,368
Miscellaneous general expenses	<u>327,334</u>	<u>367,965</u>
	<u>\$ 2,191,875</u>	<u>\$ 2,317,507</u>
Less administrative and general expenses transferred	<u>(23,417)</u>	<u>(9,580)</u>
Net administrative and general expenses	<u>\$ 2,168,458</u>	<u>\$ 2,307,927</u>
Transfer to City in lieu of taxes	<u>\$ 1,359,112</u>	<u>\$ 1,258,702</u>
Depreciation	<u>\$ 1,507,572</u>	<u>\$ 1,293,207</u>
Total operating expenses	<u>\$ 10,010,237</u>	<u>\$ 9,836,595</u>
Operating income - sewer department	<u>\$ 1,032,261</u>	<u>\$ 813,937</u>

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

BALANCE SHEETS
October 31, 1998 and 1997

ASSETS	<u>1998</u>	<u>1997</u>
CURRENT ASSETS		
Revenue fund -		
Cash	\$ 8,505,108	\$ 5,477,501
Other accounts receivable	71,908	12,847
Accrued interest receivable	1,074	-
Inventory	5,163,672	7,957,626
Prepaid expenses	<u>5,993</u>	<u>5,501</u>
Total current assets	<u>\$ 13,747,755</u>	<u>\$ 13,453,475</u>
RESTRICTED ASSETS		
Cash with paying agent	\$ 12,548,239	\$ 12,353,379
Bond fund -		
Cash	539,942	79,579
Investments	15,952,321	16,320,090
Accrued interest receivable	186,987	201,677
Reserve and contingency fund -		
Cash	509,975	8,865
Investments	988,827	1,495,978
Accrued interest receivable	14,048	15,168
Fuel cost stability fund -		
Cash	16,100	21,853
Investments	4,705,043	4,566,480
Accrued interest receivable	<u>39,000</u>	<u>49,218</u>
Total restricted assets	<u>\$ 35,500,482</u>	<u>\$ 35,112,287</u>
PLANT AND EQUIPMENT		
Plant and equipment, at cost, net of accumulated depreciation (1998 \$77,201,531; 1997 \$72,214,451)	\$ 75,166,841	\$ 80,025,077
Construction work in progress	<u>233,512</u>	<u>181,214</u>
Total plant and equipment	<u>\$ 75,400,353</u>	<u>\$ 80,206,291</u>
DEFERRED DEBITS		
Costs to be recovered from future billings	\$ 19,158,009	\$ 21,261,774
Unamortized debt expense	<u>873,895</u>	<u>957,323</u>
Total deferred debits	<u>\$ 20,031,904</u>	<u>\$ 22,219,097</u>
 Total assets	 <u>\$144,680,494</u>	 <u>\$150,991,150</u>

See Notes to Financial Statements.

LIABILITIES AND FUND EQUITY	<u>1998</u>	<u>1997</u>
CURRENT LIABILITIES (payable from current assets)		
Accounts payable - trade	\$ 1,382,353	\$ 778,175
Due to Lafayette City-Parish Consolidated Government	<u>299,924</u>	<u>592,842</u>
Total	<u>\$ 1,682,277</u>	<u>\$ 1,371,017</u>
CURRENT LIABILITIES (payable from restricted assets)		
Revenue bonds payable (due 11/1)	\$ 8,750,000	\$ 8,355,000
Interest coupons payable (due 11/1)	<u>3,798,238</u>	<u>3,998,379</u>
Total	<u>\$ 12,548,238</u>	<u>\$ 12,353,379</u>
Total current liabilities	<u>\$ 14,230,515</u>	<u>\$ 13,724,396</u>
OTHER LIABILITIES		
Revenue bonds payable, net of unaccreted discount	\$139,246,218	\$147,848,003
Unamortized loss on bond refunding	<u>(16,605,356)</u>	<u>(18,126,677)</u>
Total other liabilities	<u>\$122,640,862</u>	<u>\$129,721,326</u>
Total liabilities	<u>\$136,871,377</u>	<u>\$143,445,722</u>
FUND EQUITY		
Retained earnings - reserved	<u>\$ 7,809,117</u>	<u>\$ 7,545,428</u>
 Total liabilities and fund equity	 <u>\$144,680,494</u>	 <u>\$150,991,150</u>

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

STATEMENTS OF REVENUES, EXPENSES
AND CHANGES IN RETAINED EARNINGS
Years Ended October 31, 1998 and 1997

	<u>1998</u>	<u>1997</u>
Operating revenues:		
Sales of electric energy - Lafayette City-Parish Consolidated Government	\$ 41,866,262	\$ 42,224,311
Operating expenses:		
Production	\$ 26,400,941	\$ 26,557,975
Transmission	148,278	109,893
Administrative and general	2,035,605	2,096,901
Depreciation	5,001,815	5,010,270
Less depreciation to be recovered from future billings	<u>(520,844)</u>	<u>(520,844)</u>
Total operating expenses	\$ 33,065,795	\$ 33,254,195
Operating income	\$ 8,800,467	\$ 8,970,116
Nonoperating revenues (expenses):		
Investment income	\$ 2,208,284	\$ 2,009,793
Interest expense	(7,168,913)	(7,523,042)
Amortization of debt expense	(83,428)	(85,561)
Amortization of loss on reacquired debt	(1,521,321)	(1,534,641)
Loss on disposition of fixed assets	(10,002)	(489,764)
Costs recovered through billings to the Lafayette City-Parish Consolidated Government	(8,086,789)	(7,721,932)
Costs to be recovered through future billings to the Lafayette City-Parish Consolidated Government	<u>6,125,391</u>	<u>6,151,969</u>
Net nonoperating expenses	\$ (8,536,778)	\$ (9,193,178)
Net income (loss)	\$ 263,689	\$ (223,062)
Retained earnings, beginning, as restated	<u>7,545,428</u>	<u>7,768,490</u>
Retained earnings, ending	<u>\$ 7,809,117</u>	<u>\$ 7,545,428</u>

See Notes to Financial Statements.

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

STATEMENTS OF CASH FLOWS
Years Ended October 31, 1998 and 1997

	<u>1998</u>	<u>1997</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Operating income	\$ 8,800,467	\$ 8,970,116
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation (net)	4,480,971	4,489,426
Debt service attributable to coal cars included in inventory	1,238,991	1,238,991
Changes in assets and liabilities:		
Accounts receivable	(59,061)	288,826
Accrued interest receivable	(1,074)	-
Inventory	2,793,954	1,547,327
Prepaid insurance	(492)	192
Accounts payable	604,178	(1,258,783)
Due to other funds	<u>(292,918)</u>	<u>378,746</u>
Net cash provided by operating activities	<u>\$ 17,565,016</u>	<u>\$ 15,654,841</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Escrow fund receipts	\$ -	\$ 16,746
Acquisition and construction of capital assets	(205,880)	(227,166)
Principal paid on bond maturities	(8,355,000)	(7,315,000)
Interest paid on revenue bonds	<u>(7,796,618)</u>	<u>(7,543,167)</u>
Net cash used in capital and related financing activities	<u>\$ (16,357,498)</u>	<u>\$ (15,068,587)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest received on investments	\$ 2,057,958	\$ 1,811,432
Purchases of investment securities (net)	<u>912,711</u>	<u>(3,183,533)</u>
Net cash provided by (used in) investing activities	<u>\$ 2,970,669</u>	<u>\$ (1,372,101)</u>
Net increase (decrease) in cash and cash equivalents	\$ 4,178,187	\$ (785,847)
Cash and cash equivalents at beginning of year	<u>17,941,177</u>	<u>18,727,024</u>
Cash and cash equivalents at end of year	<u>\$ 22,119,364</u>	<u>\$ 17,941,177</u>

See Notes to Financial Statements.

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

BALANCE SHEETS
October 31, 1998 and 1997

ASSETS	<u>1998</u>	<u>1997</u>
CURRENT ASSETS		
Accounts receivable, net of allowance for uncollectibles (1998 \$10,100; 1997 \$8,961)	\$ 1,190,032	\$ 1,189,299
Total current assets	<u>\$ 1,190,032</u>	<u>\$ 1,189,299</u>
PLANT AND EQUIPMENT		
Buildings	\$ 658,773	\$ 658,773
Site improvements	1,910,703	1,910,703
Equipment	<u>1,003,916</u>	<u>857,929</u>
	\$ 3,573,392	\$ 3,427,405
Accumulated depreciation	<u>(2,810,854)</u>	<u>(2,764,264)</u>
	\$ 762,538	\$ 663,141
Land	<u>3,147,688</u>	<u>3,147,688</u>
Total plant and equipment	<u>\$ 3,910,226</u>	<u>\$ 3,810,829</u>
Total assets	<u>\$ 5,100,258</u>	<u>\$ 5,000,128</u>
 LIABILITIES AND FUND EQUITY		
CURRENT LIABILITIES		
Cash overdraft	\$ 1,415,382	\$ 1,045,640
Accounts payable	376,086	663,286
Accrued compensated absences	83,853	16,272
Due to other funds	-	17,249
Other payables	<u>22,792</u>	<u>14,948</u>
Total current liabilities	<u>\$ 1,898,113</u>	<u>\$ 1,757,395</u>
FUND EQUITY		
Contributed capital	\$ 3,641,842	\$ 3,517,590
Retained earnings (accumulated deficit) - unreserved and undesignated	<u>(439,697)</u>	<u>(274,857)</u>
Total fund equity	<u>\$ 3,202,145</u>	<u>\$ 3,242,733</u>
Total liabilities and fund equity	<u>\$ 5,100,258</u>	<u>\$ 5,000,128</u>

See Notes to Financial Statements.

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

STATEMENTS OF REVENUES, EXPENSES AND
CHANGES IN RETAINED EARNINGS (ACCUMULATED DEFICIT)
Years Ended October 31, 1998 and 1997

	<u>1998</u>	<u>1997</u>
Operating revenues:		
Charges for services -		
Refuse collection	\$ 4,743,918	\$ 4,704,398
Grass cutting	33,829	75,117
Composting charges	189,115	211,805
Miscellaneous	<u>31,016</u>	<u>300</u>
Total operating revenues	<u>\$ 4,997,878</u>	<u>\$ 4,991,620</u>
Operating expenses:		
Collection and disposal	\$ 5,157,163	\$ 4,818,346
Administrative and general	258,366	236,262
Depreciation	<u>135,694</u>	<u>97,258</u>
Total operating expenses	<u>\$ 5,551,223</u>	<u>\$ 5,151,866</u>
Operating loss	\$ (553,345)	\$ (160,246)
Nonoperating revenues (expenses):		
Net gain (loss) on sale of machinery and equipment	<u>(815)</u>	<u>370</u>
Loss before operating transfers	\$ (554,160)	\$ (159,876)
Other financing sources:		
Operating transfers in	<u>279,761</u>	<u>20,000</u>
Net loss	\$ (274,399)	\$ (139,876)
Add depreciation and loss on assets contributed or funded by other funds that reduce contributed capital	<u>109,559</u>	<u>69,421</u>
Decrease in retained earnings	\$ (164,840)	\$ (70,455)
Retained earnings (accumulated deficit), beginning	<u>(274,857)</u>	<u>(204,402)</u>
Retained earnings (accumulated deficit), ending	<u>\$ (439,697)</u>	<u>\$ (274,857)</u>

See Notes to Financial Statements.

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

STATEMENTS OF CASH FLOWS
Years Ended October 31, 1998 and 1997

	<u>1998</u>	<u>1997</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Operating loss	\$ (553,345)	\$ (160,246)
Adjustments to reconcile operating loss to net cash provided by (used in) operating activities:		
Depreciation	135,694	97,258
Provision for uncollectible accounts	41,958	36,913
Changes in assets and liabilities:		
Increase in accounts receivable	(42,691)	(258,062)
Decrease in accounts payable	(287,200)	(316,277)
Increase in accrued compensated absences	67,581	5,264
Increase (decrease) in other payables	<u>(9,405)</u>	<u>18,978</u>
Net cash used in operating activities	<u>\$ (647,408)</u>	<u>\$ (576,172)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Transfer from other funds	\$ 279,761	\$ 20,000
Increase in cash overdraft	<u>369,742</u>	<u>555,432</u>
Net cash provided by noncapital financing activities	<u>\$ 649,503</u>	<u>\$ 575,432</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Fixed assets purchased	\$ (2,095)	\$ -
Proceeds from sale of fixed assets	<u>-</u>	<u>540</u>
Net cash provided by (used in) capital and related financing activities	<u>\$ (2,095)</u>	<u>\$ 540</u>
Increase in cash and cash equivalents	\$ -0-	\$ (200)
Cash and cash equivalents at beginning of year	<u>-</u>	<u>200</u>
Cash and cash equivalents at end of year	<u>\$ -0-</u>	<u>\$ -0-</u>
Noncash investing activity:		
Value of fixed assets transferred in from general fixed assets/contributed by other funds	<u>\$ 233,811</u>	<u>\$ 92,843</u>
Book value of assets scrapped	<u>\$ 815</u>	<u>\$ -0-</u>

See Notes to Financial Statements.

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

SCHEDULES OF OPERATING EXPENSES
Years Ended October 31, 1998 and 1997

	<u>1998</u>	<u>1997</u>
Collection and disposal:		
Personnel cost	\$ 745,103	\$ 485,372
Training costs	11,436	12,900
Transportation	111,727	94,727
Contractual services	4,204,888	4,149,301
Supplies and materials	57,251	41,303
Maintenance	3,708	34,743
Equipment rental	<u>23,050</u>	<u>-</u>
Total collection and disposal	<u>\$ 5,157,163</u>	<u>\$ 4,818,346</u>
Administrative and general:		
Administrative cost (reimbursement to General Fund)	\$ 138,000	\$ 150,000
Telephone and utilities	19,746	17,815
Printing and binding	2,594	2,198
Postage	2,955	742
Bad debts	41,958	36,913
Professional services	2,494	15,390
Uninsured losses	30,351	-
Publication and recordation	8,425	6,996
Regulatory fees and penalties	4,648	2,802
Miscellaneous	<u>7,195</u>	<u>3,406</u>
Total administrative and general	<u>\$ 258,366</u>	<u>\$ 236,262</u>
Depreciation	<u>\$ 135,694</u>	<u>\$ 97,258</u>
Total operating expenses	<u>\$ 5,551,223</u>	<u>\$ 5,151,866</u>

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

BALANCE SHEETS
October 31, 1998 and 1997

ASSETS	<u>1998</u>	<u>1997</u>
CURRENT ASSETS		
Cash	\$ 2,531	\$ -
Accounts receivable	9,941	6,821
Investments	34,599	-
Interest receivable	542	-
Due from other funds	<u>-</u>	<u>31,417</u>
Total current assets	<u>\$ 47,613</u>	<u>\$ 38,238</u>
PLANT AND EQUIPMENT		
Buildings and improvements	\$ 478,263	\$ 478,263
Equipment	<u>351,122</u>	<u>308,138</u>
	\$ 829,385	\$ 786,401
Accumulated depreciation	<u>(519,667)</u>	<u>(458,487)</u>
Total plant and equipment	<u>\$ 309,718</u>	<u>\$ 327,914</u>
Total assets	<u>\$ 357,331</u>	<u>\$ 366,152</u>
LIABILITIES AND FUND EQUITY		
CURRENT LIABILITIES		
Cash overdraft	\$ -	\$ 17,313
Accounts payable	3,827	2,321
Accrued compensated absences	7,191	7,095
Other payables	8,990	9,105
Due to other funds	<u>25,215</u>	<u>-</u>
Total current liabilities	<u>\$ 45,223</u>	<u>\$ 35,834</u>
FUND EQUITY		
Contributed capital	\$ 309,559	\$ 327,769
Retained earnings - unreserved and undesignated	<u>2,549</u>	<u>2,549</u>
Total fund equity	<u>\$ 312,108</u>	<u>\$ 330,318</u>
Total liabilities and fund equity	<u>\$ 357,331</u>	<u>\$ 366,152</u>

See Notes to Financial Statements.

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

STATEMENTS OF REVENUES, EXPENSES AND
CHANGES IN RETAINED EARNINGS
Years Ended October 31, 1998 and 1997

	<u>1998</u>	<u>1997</u>
Operating revenues:		
Shelter fees	\$ 136,452	\$ 131,257
Miscellaneous	-	168
Total operating revenues	<u>\$ 136,452</u>	<u>\$ 131,425</u>
Operating expenses:		
Cost of services	\$ 397,374	\$ 382,864
Administrative charge	105,000	94,952
Depreciation	<u>79,699</u>	<u>66,350</u>
Total operating expenses	<u>\$ 582,073</u>	<u>\$ 544,166</u>
Operating loss	\$ (445,621)	\$ (412,741)
Nonoperating revenues (expenses):		
Interest revenue	2,049	-
Loss on assets scrapped	<u>-</u>	<u>(2,896)</u>
Loss before operating transfers	\$ (443,572)	\$ (415,637)
Other financing sources:		
Operating transfers in	<u>363,873</u>	<u>346,391</u>
Net loss	\$ (79,699)	\$ (69,246)
Add depreciation and loss on assets contributed or funded by other funds or governments that reduces contributed capital	<u>79,699</u>	<u>69,246</u>
Increase in retained earnings	\$ -0-	\$ -0-
Retained earnings, beginning	<u>2,549</u>	<u>2,549</u>
Retained earnings, ending	<u>\$ 2,549</u>	<u>\$ 2,549</u>

See Notes to Financial Statements.

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

STATEMENTS OF CASH FLOWS
Years Ended October 31, 1998 and 1997

	<u>1998</u>	<u>1997</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Operating loss	\$ (445,621)	\$ (412,741)
Adjustments to reconcile operating loss to net cash used in operating activities:		
Depreciation	79,699	66,350
Changes in assets and liabilities:		
Increase in receivables	(3,662)	(1,398)
Increase (decrease) in accounts payable	1,506	(4,115)
Increase (decrease) in other payables	(19)	1,217
Decrease in due from other funds	31,417	-
Increase in due to other funds	<u>25,215</u>	<u>-</u>
Net cash used in operating activities	<u>\$ (311,465)</u>	<u>\$ (350,687)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Decrease in cash overdraft	\$ (17,313)	\$ (5,808)
Operating transfers from other funds	<u>363,873</u>	<u>356,345</u>
Net cash provided by noncapital financing activities	<u>\$ 346,560</u>	<u>\$ 350,537</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Increase in investments	\$ (34,599)	\$ -
Interest earnings	<u>2,049</u>	<u>-</u>
Net cash provided by investing activities	<u>\$ (32,550)</u>	<u>\$ -0-</u>
CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES		
Purchase of equipment	<u>\$ (14)</u>	<u>\$ -0-</u>
Increase in cash and cash equivalents	\$ 2,531	\$ (150)
Cash and cash equivalents at beginning of year	<u>-</u>	<u>150</u>
Cash and cash equivalents at end of year	<u>\$ 2,531</u>	<u>\$ -0-</u>
Noncash capital and related financing activity:		
Capital assets acquired by contributions from other funds	<u>\$ 61,489</u>	<u>\$ 75,676</u>
Book value of capital assets scrapped	<u>\$ -0-</u>	<u>\$ 2,896</u>
See Notes to Financial Statements.		

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

SCHEDULES OF COST OF SERVICES
Years Ended October 31, 1998 and 1997

	<u>1998</u>	<u>1997</u>
Personnel cost	\$ 294,905	\$ 285,401
Materials and supplies	11,946	12,839
Transportation	22,563	28,905
Telephone and utilities	21,112	20,555
Maintenance	4,954	2,670
Printing and binding	3,300	4,590
Contractual services	28,500	23,072
Uniforms	1,326	1,934
Uninsured losses	7,535	1,951
Other	<u>1,233</u>	<u>947</u>
	<u>\$ 397,374</u>	<u>\$ 382,864</u>

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INTERNAL SERVICE FUNDS

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

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

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

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

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

COMBINING BALANCE SHEET
October 31, 1998
With Comparative Totals for October 31, 1997

ASSETS	Central Vehicle Maintenance	Central Printing
CURRENT ASSETS		
Cash	\$ 22,909	\$ 1,269
Investments	331,759	16,978
Accrued interest receivable	5,196	266
Due from other funds	-	-
Due from other governmental agencies	-	-
Accounts receivable	253	7,645
Inventories, at cost (moving average)	254,896	23,817
Less allowance for obsolescence	(15,663)	-
Prepaid expenses	-	17,684
Total current assets	<u>\$ 599,350</u>	<u>\$ 67,659</u>
PLANT AND EQUIPMENT		
Buildings and improvements	\$ 1,212,005	\$ -
Equipment, at cost	<u>773,320</u>	<u>325,707</u>
	\$ 1,985,325	\$ 325,707
Accumulated depreciation	<u>(1,122,680)</u>	<u>(213,984)</u>
Net plant and equipment	<u>\$ 862,645</u>	<u>\$ 111,723</u>
Total assets	<u>\$ 1,461,995</u>	<u>\$ 179,382</u>
LIABILITIES AND FUND EQUITY		
CURRENT LIABILITIES		
Cash overdraft	\$ -	\$ -
Accounts payable	72,937	4,110
Retainage payable	-	-
Unpaid claims liability	-	-
Other payables	36,682	3,782
Due to other funds	-	6,583
Accrued compensated absences	<u>72,505</u>	<u>5,462</u>
Total current liabilities	<u>\$ 182,124</u>	<u>\$ 19,937</u>
FUND EQUITY		
Contributed capital	\$ 813,766	\$ 123,684
Retained earnings (accumulated deficit)	<u>466,105</u>	<u>35,761</u>
Total fund equity (deficit)	<u>\$ 1,279,871</u>	<u>\$ 159,445</u>
Total liabilities and fund equity	<u>\$ 1,461,995</u>	<u>\$ 179,382</u>

See Notes to Financial Statements.

Self- Insurance <u>Fund</u>	Group Hospital- ization <u>Fund</u>	<u>Totals</u>	
		<u>October 31, 1998</u>	<u>October 31, 1997</u>
\$ 105,094	\$ -	\$ 129,272	\$ 211,584
1,526,942	801,592	2,677,271	2,940,319
23,915	12,555	41,932	34,166
10,077	56,401	66,478	256,921
623,801	-	623,801	-
885,357	-	893,255	976,542
-	-	278,713	278,070
-	-	(15,663)	(15,663)
-	-	17,684	6,045
<u>\$ 3,175,186</u>	<u>\$ 870,548</u>	<u>\$ 4,712,743</u>	<u>\$ 4,687,984</u>
\$ -	\$ -	\$ 1,212,005	\$ 1,212,005
-	-	1,099,027	828,762
\$ -0-	\$ -0-	\$ 2,311,032	\$ 2,040,767
-	-	(1,336,664)	(1,220,262)
<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 974,368</u>	<u>\$ 820,505</u>
<u>\$ 3,175,186</u>	<u>\$ 870,548</u>	<u>\$ 5,687,111</u>	<u>\$ 5,508,489</u>
\$ -	\$ 30,993	\$ 30,993	\$ 195,686
275,996	138,100	491,143	763,122
126,045	-	126,045	-
5,840,302	1,498,227	7,338,529	7,228,561
-	25,244	65,708	66,887
-	-	6,583	16,497
-	-	77,967	140,517
<u>\$ 6,242,343</u>	<u>\$ 1,692,564</u>	<u>\$ 8,136,968</u>	<u>\$ 8,411,270</u>
\$ -	\$ -	\$ 937,450	\$ 779,866
(3,067,157)	(822,016)	(3,387,307)	(3,682,647)
<u>\$(3,067,157)</u>	<u>\$(822,016)</u>	<u>\$(2,449,857)</u>	<u>\$(2,902,781)</u>
<u>\$ 3,175,186</u>	<u>\$ 870,548</u>	<u>\$ 5,687,111</u>	<u>\$ 5,508,489</u>

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

COMBINING STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN RETAINED EARNINGS (ACCUMULATED DEFICIT)
Year Ended October 31, 1998
With Comparative Totals for Year Ended October 31, 1997

	Central Vehicle Maintenance	Central Printing
Operating revenues:		
Charges for services	\$ 3,109,187	\$ 283,978
Miscellaneous	<u>1,832</u>	<u>-</u>
Total operating revenues	\$ 3,111,019	\$ 283,978
Cost of services rendered	<u>3,049,026</u>	<u>304,162</u>
Operating income (loss)	\$ 61,993	\$ (20,184)
Nonoperating revenues (expenses):		
Investment income	4,640	-
State grant	-	-
Gain (loss) on assets scrapped (net)	<u>(2,402)</u>	<u>(2,541)</u>
Income (loss) before operating transfers	\$ 64,231	\$ (22,725)
Other financing sources:		
Operating transfers in	-	-
Operating transfers out	<u>-</u>	<u>-</u>
Net income (loss)	\$ 64,231	\$ (22,725)
Add depreciation and loss on assets contributed or funded by other funds that reduce contributed capital	<u>106,776</u>	<u>25,631</u>
Increase (decrease) in retained earnings	\$ 171,007	\$ 2,906
Retained earnings (accumulated deficit), beginning, as restated	<u>295,098</u>	<u>32,855</u>
Retained earnings (accumulated deficit), ending	<u>\$ 466,105</u>	<u>\$ 35,761</u>

See Notes to Financial Statements.

Self- Insurance Fund	Group Hospital- ization Fund	Totals	
		October 31, 1998	October 31, 1997
\$ 4,724,794	\$ 7,946,157	\$16,064,116	\$14,228,414
<u>199,597</u>	<u>839,656</u>	<u>1,041,085</u>	<u>1,860,013</u>
\$ 4,924,391	\$ 8,785,813	\$17,105,201	\$16,088,427
<u>6,403,871</u>	<u>8,437,334</u>	<u>18,194,393</u>	<u>17,713,219</u>
\$ (1,479,480)	\$ 348,479	\$ (1,089,192)	\$ (1,624,792)
107,929	175,410	287,979	414,570
969,089	-	969,089	-
<u>-</u>	<u>-</u>	<u>(4,943)</u>	<u>(19,156)</u>
\$ (402,462)	\$ 523,889	\$ 162,933	\$ (1,229,378)
-	198,745	198,745	-
<u>(198,745)</u>	<u>-</u>	<u>(198,745)</u>	<u>-</u>
\$ (601,207)	\$ 722,634	\$ 162,933	\$ (1,229,378)
-	-	132,407	132,180
\$ (601,207)	\$ 722,634	\$ 295,340	\$ (1,097,198)
<u>(2,465,950)</u>	<u>(1,544,650)</u>	<u>(3,682,647)</u>	<u>(2,585,449)</u>
<u>\$ (3,067,157)</u>	<u>\$ (822,016)</u>	<u>\$ (3,387,307)</u>	<u>\$ (3,682,647)</u>

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

COMBINING STATEMENT OF CASH FLOWS
Year Ended October 31, 1997
With Comparative Totals for Year Ended October 31, 1996

	Central Vehicle <u>Maintenance</u>	Central <u>Printing</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Operating income (loss)	\$ 61,993	\$ (20,184)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:		
Depreciation	104,374	26,811
Changes in assets and liabilities	<u>(62,593)</u>	<u>4,213</u>
Net cash provided by (used by) operating activities	<u>\$ 103,774</u>	<u>\$ 10,840</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Increase (decrease) in cash overdraft	\$ -	\$ -
Transfers to other funds	-	-
Transfers from other funds	-	-
State grant	<u>-</u>	<u>-</u>
Net cash provided by noncapital financing activities	<u>\$ -0-</u>	<u>\$ -0-</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Investment income	\$ 2,122	\$ -
(Increase) decrease in investments	<u>(101,254)</u>	<u>(16,978)</u>
Net cash provided by (used in) investing activities	<u>\$ (99,132)</u>	<u>\$ (16,978)</u>
Net increase (decrease) in cash and cash equivalents	\$ 4,642	\$ (6,138)
Cash and cash equivalents at beginning of year	<u>18,267</u>	<u>7,407</u>
Cash and cash equivalents at end of year	<u>\$ 22,909</u>	<u>\$ 1,269</u>
Noncash capital and financing activities:		
Capital assets acquired by contribution from other funds	<u>\$ 211,025</u>	<u>\$ 78,966</u>
Book value of capital assets scrapped	<u>\$ 2,402</u>	<u>\$ 2,541</u>

See Notes to Financial Statements.

Self- Insurance Fund	Group Hospital- ization Fund	Totals	
		October 31, 1998	October 31, 1997
\$ (1,479,480)	\$ 348,479	\$ (1,089,192)	\$ (1,624,792)
-	-	131,185	114,800
<u>312,015</u>	<u>(102,061)</u>	<u>151,574</u>	<u>(1,894,731)</u>
\$ (1,167,465)	\$ 246,418	\$ (806,433)	\$ (3,404,723)
\$ -	\$ (164,694)	\$ (164,694)	\$ 95,833
(198,745)	-	(198,745)	-
-	198,745	198,745	-
<u>345,288</u>	<u>-</u>	<u>345,288</u>	<u>-</u>
\$ 146,543	\$ 34,051	\$ 180,594	\$ 95,833
\$ 111,387	\$ 166,970	\$ 280,479	\$ 413,680
<u>828,719</u>	<u>(447,439)</u>	<u>263,048</u>	<u>-</u>
\$ 940,106	\$ (280,469)	\$ 543,527	\$ 413,680
\$ (80,816)	\$ -0-	\$ (82,312)	\$ (2,895,210)
<u>185,910</u>	<u>-</u>	<u>211,584</u>	<u>3,106,794</u>
\$ 105,094	\$ -0-	\$ 129,272	\$ 211,584
\$ -0-	\$ -0-	\$ 289,991	\$ 128,583
\$ -0-	\$ -0-	\$ 4,943	\$ 19,156

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

STATEMENTS OF REVENUES, EXPENSES
AND CHANGES IN RETAINED EARNINGS
Years Ended October 31, 1998 and 1997

	<u>1998</u>	<u>1997</u>
Operating revenues:		
Charges for services	\$ 3,109,187	\$ 3,272,222
Miscellaneous	<u>1,832</u>	<u>2,896</u>
Total operating revenues	<u>\$ 3,111,019</u>	<u>\$ 3,275,118</u>
Cost of services rendered:		
Garage and service station expenses	\$ 2,627,997	\$ 2,734,804
Administration and warehousing expenses	316,655	343,542
Depreciation	<u>104,374</u>	<u>94,258</u>
Total cost of services rendered	<u>\$ 3,049,026</u>	<u>\$ 3,172,604</u>
Operating income (loss)	\$ 61,993	\$ 102,514
Nonoperating revenues (expenses):		
Investment income	4,640	1,356
Loss on assets scrapped (net)	<u>(2,402)</u>	<u>(19,156)</u>
Net income (loss)	\$ 64,231	\$ 84,714
Add depreciation and loss on assets contributed or funded by other funds that reduce contributed capital	<u>106,776</u>	<u>113,414</u>
Increase in retained earnings	\$ 171,007	\$ 198,128
Retained earnings, beginning	<u>295,098</u>	<u>96,970</u>
Retained earnings, ending	<u>\$ 466,105</u>	<u>\$ 295,098</u>

See Notes to Financial Statements.

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

SCHEDULES OF OPERATING EXPENSES
Years Ended October 31, 1998 and 1997

	<u>1998</u>	<u>1997</u>
Garage and service station expenses:		
Salaries	\$ 725,114	\$ 782,334
Retirement	50,818	52,149
Miscellaneous	7,972	14,770
Cost of materials used	1,681,496	1,723,546
Transportation	16,086	20,534
Equipment maintenance	9,742	5,436
Contractual services	190	6,811
Printing and binding	1,917	2,229
Safety equipment	1,903	2,095
Shop supplies	32,818	34,194
Insurance	<u>99,941</u>	<u>90,706</u>
	<u>\$ 2,627,997</u>	<u>\$ 2,734,804</u>
Administration and warehousing expenses:		
Salaries	\$ 190,135	\$ 211,372
Retirement	12,829	14,843
Miscellaneous	75	83
Transportation	5,483	6,015
Postage	190	372
Auditing fees	5,818	2,460
Janitorial supplies	7,145	5,032
Telephone	5,903	5,118
Utilities	61,066	68,242
Printing and binding	438	439
Safety equipment	22	65
Shop supplies	1,814	1,808
Equipment maintenance	-	277
Insurance	<u>25,737</u>	<u>27,416</u>
	<u>\$ 316,655</u>	<u>\$ 343,542</u>

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

STATEMENTS OF REVENUES, EXPENSES
AND CHANGES IN RETAINED EARNINGS
Years Ended October 31, 1998 and 1997

	<u>1998</u>	<u>1997</u>
Operating revenues:		
Charges for services	\$ 283,978	\$ 281,858
Miscellaneous	-	115
Total revenues	<u>\$ 283,978</u>	<u>\$ 281,973</u>
Cost of services rendered:		
Cost of materials used	\$ 151,439	\$ 177,735
Personnel cost	122,387	117,552
Auditing	1,000	1,000
Depreciation	26,811	20,542
Telephone	766	501
Repairs and maintenance	1,175	1,653
Professional services	93	1,576
Other	<u>491</u>	<u>361</u>
Total cost of services rendered	<u>\$ 304,162</u>	<u>\$ 320,920</u>
Operating loss	\$ (20,184)	\$ (38,947)
Nonoperating revenues:		
Investment income	-	474
Loss on disposal of assets	<u>(2,541)</u>	<u>-</u>
Net loss	\$ (22,725)	\$ (38,473)
Add depreciation and loss on assets contributed or funded by other funds that reduce contributed capital	<u>25,631</u>	<u>18,766</u>
Increase (decrease) in retained earnings	\$ 2,906	\$ (19,707)
Retained earnings, beginning	<u>32,855</u>	<u>52,562</u>
Retained earnings, ending	<u>\$ 35,761</u>	<u>\$ 32,855</u>

See Notes to Financial Statements.

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

STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN ACCUMULATED DEFICIT
Year Ended October 31, 1998
With Comparative Totals for Year Ended October 31, 1997

	Self- <u>Insurance</u>	Group Hospital- <u>ization</u>	<u>Totals</u>	
			October 31, 1998	October 31, 1997
Operating revenues:				
Charges for services -				
Group insurance	\$ -	\$ 6,704,588	\$ 6,704,588	\$ 6,228,705
Insurance and bonds	660,574	1,241,569	1,902,143	2,291,933
Uninsured loss reimbursement	3,538,365	-	3,538,365	1,683,419
Administrative	525,855	-	525,855	470,277
Miscellaneous -				
Excess claims recovery	-	784,028	784,028	248,885
Subrogation recoveries	198,810	55,628	254,438	1,605,923
Other	<u>787</u>	<u>-</u>	<u>787</u>	<u>2,194</u>
Total operating revenues	<u>\$ 4,924,391</u>	<u>\$ 8,785,813</u>	<u>\$13,710,204</u>	<u>\$12,531,336</u>
Cost of services rendered:				
Administrative fees and insurance premiums				
	\$ 660,574	\$ 413,877	\$ 1,074,451	\$ 1,530,887
Professional fees	1,093,626	1,863	1,095,489	983,851
Claims and uninsured losses	4,114,682	7,861,299	11,975,981	11,091,654
Personnel cost	439,307	112,212	551,519	517,197
Transportation	2,440	-	2,440	3,164
Materials and supplies	34,455	12,318	46,773	26,796
Telephone	8,239	1,401	9,640	8,080
Printing and postage	3,850	6,732	10,582	10,236
Awards and advertising	16,788	-	16,788	15,818
Contractual services	-	27,383	27,383	9,660
Training	22,778	-	22,778	-
Other	<u>7,132</u>	<u>249</u>	<u>7,381</u>	<u>22,352</u>
Total cost of services rendered	<u>\$ 6,403,871</u>	<u>\$ 8,437,334</u>	<u>\$14,841,205</u>	<u>\$14,219,695</u>
Operating income (loss)	\$ (1,479,480)	\$ 348,479	\$ (1,131,001)	\$ (1,688,359)
Nonoperating revenues:				
Investment income	107,929	175,410	283,339	412,740
Transfers from other funds	-	198,745	198,745	-
Transfers to other funds	(198,745)	-	(198,745)	-
State grant	<u>969,089</u>	<u>-</u>	<u>969,089</u>	<u>-</u>
Net income (loss)	\$ (601,207)	\$ 722,634	\$ 121,427	\$ (1,275,619)

(continued)

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

STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN ACCUMULATED DEFICIT (CONTINUED)
Year Ended October 31, 1998
With Comparative Totals for Year Ended October 31, 1997

	Self- <u>Insurance</u>	Group Hospital- <u>ization</u>	<u>Totals</u>	
			October 31, <u>1998</u>	October 31, <u>1997</u>
Net income (loss) (brought forward)	\$ (601,207)	\$ 722,634	\$ 121,427	\$(1,275,619)
Accumulated deficit, beginning, as restated	<u>(2,465,950)</u>	<u>(1,544,650)</u>	<u>(4,010,600)</u>	<u>(2,734,981)</u>
Accumulated deficit, ending	<u>\$ (3,067,157)</u>	<u>\$ (822,016)</u>	<u>\$ (3,889,173)</u>	<u>\$ (4,010,600)</u>

See Notes to Financial Statements.

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

SCHEDULE OF CHANGES IN RETAINED EARNINGS
(ACCUMULATED DEFICIT) BY TYPE OF COVERAGE
Year Ended October 31, 1998

	Retained Earnings (Accumulated Deficit) <u>10/31/97</u>	Revenues, Transfers and Internal <u>Adjustments</u>
<u>Self-Insurance Fund</u>		
Workmen's compensation	\$ 188,090	\$ 141,201
Fire and extended coverage	189,977	1,187,188
Boiler and machinery	122,337	1,133,325
Auto and general liabilities	(2,606,277)	2,603,694
Fleet collision	92,741	148,150
Errors and omissions	(773,642)	439,899
Employee life	198,745	(198,745)
Contingency reserve	107,187	(191,283)
Other	14,892	13,380
Administrative and general costs	<u>-</u>	<u>525,855</u>
	\$ (2,465,950)	\$ 5,802,664
<u>Group Hospitalization Fund</u>		
Employee hospitalization	<u>(1,544,650)</u>	<u>9,159,968</u>
	<u>\$ (4,010,600)</u>	<u>\$ 14,962,632</u>

<u>Insurance and Bonds</u>	<u>Expenses, Current Year Claims and Changes in Estimates</u>	<u>Retained Earnings (Accumulated Deficit) 10/31/98</u>
\$ 162,806	\$ 765,774	\$ (599,289)
261,567	1,126,893	(11,295)
220,427	542,912	492,323
2,394	2,371,429	(2,376,406)
-	126,412	114,479
-	284,022	(617,765)
-	-	-
-	-	(84,096)
13,380	-	14,892
-	525,855	-
\$ 660,574	\$ 5,743,297	\$ (3,067,157)
413,877	8,023,457	(822,016)
<u>\$1,074,451</u>	<u>\$ 13,766,754</u>	<u>\$ (3,889,173)</u>

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FIDUCIARY TYPE FUNDS

AGENCY FUNDS -

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

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

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

EXPENDABLE TRUST FUNDS -

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

Metrocode Retirement Fund - To account for monies accumulated to provide supplemental retirement benefits to three employees so that benefits to all former Metrocode employees are equitable upon retirement.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
ALL FIDUCIARY TYPE FUNDS

COMBINING BALANCE SHEET
October 31, 1998
With Comparative Totals for October 31, 1997

	Agency Funds	
ASSETS	Payroll Fund	Consolidated Cash Account Fund
Cash	\$ 208,947	\$ 270,317
Investments	-	3,927,529
Accrued interest receivable	-	61,513
Total assets	<u>\$ 208,947</u>	<u>\$ 4,259,359</u>
LIABILITIES AND FUND BALANCES		
Liabilities:		
Accrued liabilities	\$ 205,324	\$ -
Due to other funds	3,623	-
Due to component units	-	4,259,359
Total liabilities	<u>\$ 208,947</u>	<u>\$ 4,259,359</u>
Fund balances:		
Reserved	\$ -	\$ -
Unreserved - undesignated	-	-
Total fund balances	<u>\$ -0-</u>	<u>\$ -0-</u>
Total liabilities and fund balances	<u>\$ 208,947</u>	<u>\$ 4,259,359</u>

See Notes to Financial Statements.

<u>Expendable Trust Funds</u>			<u>Totals</u>	
<u>Investment Trust Fund</u>	<u>Unemployment Compensation Fund</u>	<u>Metrocode Retirement Fund</u>	<u>October 31, 1998</u>	<u>October 31, 1997</u>
\$ 51,573	\$ 17,894	\$ 1,240	\$ 549,971	\$ 521,854
749,317	259,987	18,010	4,954,843	4,533,078
<u>11,736</u>	<u>4,071</u>	<u>282</u>	<u>77,602</u>	<u>52,674</u>
<u>\$ 812,626</u>	<u>\$ 281,952</u>	<u>\$ 19,532</u>	<u>\$ 5,582,416</u>	<u>\$ 5,107,606</u>
\$ -	\$ -	\$ -	\$ 205,324	\$ 170,230
-	-	-	3,623	3,686
<u>-</u>	<u>-</u>	<u>-</u>	<u>4,259,359</u>	<u>3,773,425</u>
<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 4,468,306</u>	<u>\$ 3,947,341</u>
\$ 812,626	\$ -	\$ 19,532	\$ 832,158	\$ 916,337
<u>-</u>	<u>281,952</u>	<u>-</u>	<u>281,952</u>	<u>243,928</u>
<u>\$ 812,626</u>	<u>\$ 281,952</u>	<u>\$ 19,532</u>	<u>\$ 1,114,110</u>	<u>\$ 1,160,265</u>
<u>\$ 812,626</u>	<u>\$ 281,952</u>	<u>\$ 19,532</u>	<u>\$ 5,582,416</u>	<u>\$ 5,107,606</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
ALL EXPENDABLE TRUST FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
Year Ended October 31, 1998
With Comparative Totals for Year Ended October 31, 1997

	Unemployment Compensation Fund	Metrocode Retirement Fund	<u>Totals</u>	
			October 31, 1998	October 31, 1997
Revenues:				
Investment income	\$ 16,860	\$ 1,222	\$ 18,082	\$ 15,593
Expenditures:				
General government -				
Claims	\$ 9,684	\$ -	\$ 9,684	\$ 30,848
Retirement benefits	-	3,592	3,592	3,592
Total expenditures	\$ 9,684	\$ 3,592	\$ 13,276	\$ 34,440
Excess (deficiency) of				
revenues over expenditures	\$ 7,176	\$ (2,370)	\$ 4,806	\$ (18,847)
Other financing sources:				
Transfer from other funds	30,848	-	30,848	7,867
Excess (deficiency) of				
revenues and other sources				
over expenditures	\$ 38,024	\$ (2,370)	\$ 35,654	\$ (10,980)
Fund balances, beginning,				
as restated	243,928	21,902	265,830	276,810
Fund balances, ending	\$ 281,952	\$ 19,532	\$ 301,484	\$ 265,830

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
AGENCY FUND TYPE
PAYROLL FUND

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
Year Ended October 31, 1998

ASSETS	Balances October 31, <u>1997</u>	<u>Additions</u>	<u>Deductions</u>	Balances October 31, <u>1998</u>
Cash	\$ <u>173,916</u>	<u>\$45,571,791</u>	<u>\$45,536,760</u>	\$ <u>208,947</u>
LIABILITIES				
Accrued liabilities	\$ 170,230	\$45,522,344	\$45,487,250	\$ 205,324
Due to other funds	<u>3,686</u>	<u>49,447</u>	<u>49,510</u>	<u>3,623</u>
Total liabilities	\$ <u>173,916</u>	<u>\$45,571,791</u>	<u>\$45,536,760</u>	\$ <u>208,947</u>

See Notes to Financial Statements.

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

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
Year Ended October 31, 1998

ASSETS	Balances October 31, <u>1997</u>	Net Additions (Deductions)	Balances October 31, <u>1998</u>
Cash	\$ 273,077	\$ (2,760)	\$ 270,317
Investments, at cost or amortized cost	3,460,142	467,387	3,927,529
Accrued interest receivable on investments	<u>40,206</u>	<u>21,307</u>	<u>61,513</u>
Total assets	<u>\$ 3,773,425</u>	<u>\$ 485,934</u>	<u>\$ 4,259,359</u>
LIABILITIES			
Due to other funds	<u>\$ 3,773,425</u>	<u>\$ 485,934</u>	<u>\$ 4,259,359</u>

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
EXPENDABLE TRUST FUND
INVESTMENT TRUST FUND

STATEMENT OF CHANGES IN NET ASSETS
Year Ended October 31, 1998

Operations:	
Net investment income	\$ <u>53,709</u>
Distributions to participants from net investment income	\$ <u>(53,709)</u>
Other transactions :	
Participant deposits	\$ 1,913,363
Less distributions to participants	<u>1,995,172</u>
Decrease from other transactions and total decrease in net assets	\$ (81,809)
Net assets beginning, as restated	<u>894,435</u>
Net assets, ending	<u>\$ 812,626</u>

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
EXPENDABLE TRUST FUND
UNEMPLOYMENT COMPENSATION FUND

STATEMENTS OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
Years Ended October 31, 1998 and 1997

	<u>1998</u>	<u>1997</u>
Revenues:		
Investment income	\$ 16,860	\$ 14,196
Expenditures:		
Claims	<u>9,684</u>	<u>30,848</u>
Excess (deficiency) of revenues over expenditures	\$ 7,176	\$ (16,652)
Other financing sources:		
Transfer from City General Fund	19,505	7,645
Transfer from Utility Fund	<u>11,343</u>	<u>222</u>
Excess (deficiency) of revenues and other sources over expenditures	\$ 38,024	\$ (8,785)
Fund balance, beginning, as restated	<u>243,928</u>	<u>252,713</u>
Fund balance, ending	<u>\$ 281,952</u>	<u>\$ 243,928</u>

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
EXPENDABLE TRUST FUND
METROCODE RETIREMENT FUND

STATEMENTS OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
Years Ended October 31, 1998 and 1997

	<u>1998</u>	<u>1997</u>
Revenues:		
Investment income	\$ 1,222	\$ 1,397
Expenditures:		
Current -		
General government:		
Retirement benefits	<u>3,592</u>	<u>3,592</u>
Deficiency of revenues over expenditures	\$ (2,370)	\$ (2,195)
Fund balance, beginning	<u>21,902</u>	<u>24,097</u>
Fund balance, ending	<u>\$ 19,532</u>	<u>\$ 21,902</u>

See Notes to Financial Statements.

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GENERAL FIXED ASSETS ACCOUNT GROUP

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

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

STATEMENT OF CHANGES IN GENERAL FIXED ASSETS
Year Ended October 31, 1998

	Balance October 31, <u>1997</u>	<u>Additions</u>	<u>Deletions</u>	Balance October 31, <u>1998</u>
General fixed assets:				
Land	\$ 10,670,075	\$ 1,052,500	\$ -	\$ 11,722,575
Buildings and improvements	77,762,727	9,283,979	17,146	87,029,560
Equipment - Vehicles	21,637,078	3,747,762	1,068,673	24,316,167
Other	<u>13,949,530</u>	<u>2,670,998</u>	<u>1,255,788</u>	<u>15,364,740</u>
Total	<u>\$124,019,410</u>	<u>\$16,755,239</u>	<u>\$ 2,341,607</u>	<u>\$138,433,042</u>
 Investment in general fixed assets	 <u>\$124,019,410</u>	 <u>\$16,755,239</u>	 <u>\$ 2,341,607</u>	 <u>\$138,433,042</u>

GENERAL LONG-TERM DEBT
ACCOUNT GROUP

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

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

STATEMENT OF GENERAL LONG-TERM DEBT
October 31, 1998

	City of Lafayette			
	Consolidated Tax Bond Sinking Fund	1961 Sales Tax Bonds	1985 Sales Tax Bonds	Sewer Assessment Bonds
AMOUNT AVAILABLE AND TO BE PROVIDED FOR PAYMENT OF LONG-TERM DEBT				
Amount available in Debt Service Funds for debt retirement	\$ 30,000	\$13,118,130	\$ 14,118,533	\$ 165,019
Amount to be provided from:				
Ad valorem taxes	-	-	-	-
Sales and use taxes	-	72,641,870	96,366,467	-
Excess annual revenues	-	-	-	-
Assessments	-	-	-	61,203
Total available and to be provided	<u>\$ 30,000</u>	<u>\$85,760,000</u>	<u>\$110,485,000</u>	<u>\$ 226,222</u>
GENERAL LONG-TERM DEBT PAYABLE				
Accrued compensated absences	\$ -	\$ -	\$ -	\$ -
Bonds payable:				
Due within one year	15,000	4,620,000	3,995,000	-
Due after one year	15,000	81,140,000	106,490,000	-
Special assessment debt with governmental commitment:				
Due within one year	-	-	-	56,556
Due after one year	-	-	-	169,666
Total general long-term debt	<u>\$ 30,000</u>	<u>\$85,760,000</u>	<u>\$110,485,000</u>	<u>\$ 226,222</u>

See Notes to Financial Statements.

<u>Lafayette Parish</u>					
<u>Certificates of</u> <u>Indebtedness,</u> <u>Series 1998</u> <u>Sinking Fund</u>	<u>Contingencies</u> <u>Sinking</u> <u>Fund</u>	<u>GOB</u> <u>Jail</u> <u>Refunding</u> <u>Bonds</u>	<u>Accrued</u> <u>Compensated</u> <u>Absences</u>	<u>Totals</u>	
				<u>October 31,</u> <u>1998</u>	<u>October 31,</u> <u>1997</u>
\$ -	\$ 281,902	\$ -	\$ -	\$ 27,713,584	\$ 22,787,534
-	6,783,098	-	-	6,783,098	16,362,927
-	-	-	-	169,008,337	134,308,076
3,000,000	-	542,000	3,096,887	6,638,887	3,320,285
-	-	-	-	61,203	100,091
<u>\$ 3,000,000</u>	<u>\$ 7,065,000</u>	<u>\$ 542,000</u>	<u>\$ 3,096,887</u>	<u>\$210,205,109</u>	<u>\$176,878,913</u>
\$ -	\$ -	\$ -	\$ 3,096,887	\$ 3,096,887	\$ 2,727,285
270,000	1,760,000	54,000	-	10,714,000	9,926,000
2,730,000	5,305,000	488,000	-	196,168,000	163,882,000
-	-	-	-	56,556	117,405
-	-	-	-	169,666	226,223
<u>\$ 3,000,000</u>	<u>\$ 7,065,000</u>	<u>\$ 542,000</u>	<u>\$ 3,096,887</u>	<u>\$210,205,109</u>	<u>\$176,878,913</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

SCHEDULE OF CHANGES IN GENERAL LONG-TERM DEBT
Year Ended October 31, 1998

	Balance October 31, 1997	Long-Term Debt Issued/ Compensation Accrued	Long-Term Debt Retired	Debt Service Funds Operations	Long-Term Debt Refunded	Balance October 31, 1998
City of Lafayette -						
Amount available in debt service funds	\$ 22,617,909	-	\$ -	\$ 4,813,773	\$ -	\$ 27,431,682
Amount to be provided for retirement of long-term debt from:						
Ad valorem taxes	7,662,552	-	(1,110,000)	367,448	(6,920,000)	-
Sales and use taxes	134,308,076	46,920,000	(6,960,000)	(5,259,738)	-	169,008,338
Assessments	<u>100,091</u>	-	<u>(117,405)</u>	<u>78,517</u>	-	<u>61,203</u>
Total available and to be provided	<u>\$164,688,628</u>	<u>\$ 46,920,000</u>	<u>\$ (8,187,405)</u>	<u>\$ -0-</u>	<u>\$ (6,920,000)</u>	<u>\$196,501,223</u>
General long-term debt payable	<u>\$164,688,628</u>	<u>\$ 46,920,000</u>	<u>\$ (8,187,405)</u>	<u>\$ -0-</u>	<u>\$ (6,920,000)</u>	<u>\$196,501,223</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

SCHEDULE OF CHANGES IN GENERAL LONG-TERM DEBT (CONTINUED)
Year Ended October 31, 1997

	Balance October 31, 1997	Long-Term Debt Issued	Long-Term Debt Retired	Debt Service Funds Operations	Balance October 31, 1998
Lafayette Parish -					
Amount available in debt service funds	\$ 169,625	\$ -	\$ -	\$ 112,277	\$ 281,902
Amount to be provided for retirement of long-term debt from:					
Ad valorem taxes	8,700,375	-	(1,805,000)	(112,277)	6,783,098
Excess annual revenues	<u>593,000</u>	<u>3,000,000</u>	<u>(51,000)</u>	<u>-</u>	<u>3,542,000</u>
Total available and to be provided	<u>\$ 9,463,000</u>	<u>\$ 3,000,000</u>	<u>\$(1,856,000)</u>	<u>\$ -0-</u>	<u>\$10,607,000</u>
General long-term debt payable	<u>\$ 9,463,000</u>	<u>\$ 3,000,000</u>	<u>\$(1,856,000)</u>	<u>\$ -0-</u>	<u>\$10,607,000</u>
Lafayette City-Parish -					
Amount to be provided for retirement of long-term debt from:					
Excess annual revenues	<u>\$ 2,727,285</u>	<u>\$ 369,602</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 3,096,887</u>
General long-term debt payable	<u>\$ 2,727,285</u>	<u>\$ 369,602</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 3,096,887</u>

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COMPONENT UNITS

DOWNTOWN DEVELOPMENT AUTHORITY -

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

CAJUNDOME OPERATING FUND -

A multi-purpose civic center that is financed by user fees and Lafayette City-Parish Consolidated Government appropriations.

PENSION TRUST FUNDS -

Firemen's Pension and Relief Fund - To account for a pension fund established for classified employees of the Lafayette Fire Department. Funding is from employee contributions, the Lafayette City-Parish Consolidated Government, and the Government's share of the fire insurance tax received from the State of Louisiana.

Police Pension and Relief Fund - To account for a pension fund established for all classified employees of the Lafayette Police Department. Funding is from employee contributions, matched by Consolidated Government contributions.

CITY COURT OF LAFAYETTE -

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

MARSHAL-CITY COURT OF LAFAYETTE -

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

LAFAYETTE PUBLIC TRUST FINANCING AUTHORITY -

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

CRIMINAL COURT FUND -

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

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

COMBINING BALANCE SHEET
October 31, 1998
With Comparative Totals for October 31, 1997

ASSETS	Downtown Development <u>Authority</u>	Cajundome Operating <u>Fund</u>	<u>Pension Trust Funds</u>	
			Firemen's Pension and Relief Fund	Police Pension and Relief Fund
Current assets:				
Cash	\$ 150	\$ 2,200,167	\$ 16,293	\$ 19,980
Due from consolidated cash account fund	372,903	-	-	-
Investments	-	-	14,165,156	2,490,013
Accrued interest receivable	-	-	180,430	25,468
Accounts receivable	-	257,429	-	-
Taxes receivable	234,504	-	-	-
Due from primary government	-	302,856	-	-
Other receivables	91,843	358,285	-	-
Restricted assets:				
Cash	-	-	-	-
Due from consolidated cash account fund	-	-	-	-
Investments	-	-	-	-
Accrued interest receivable	-	-	-	-
Loans receivable	-	-	-	-
Deposits	-	7,692	-	-
Land and building	163,911	-	-	-
Equipment	33,586	-	-	-
Deferred charges	-	-	-	-
Amount available in debt service funds	-	-	-	-
Amount to be provided for retirement of general long-term debt	<u>4,856</u>	<u>378,501</u>	<u>-</u>	<u>-</u>
 Total assets	 <u>\$ 901,753</u>	 <u>\$ 3,504,930</u>	 <u>\$14,361,879</u>	 <u>\$ 2,535,461</u>

City Court of Lafayette	Marshal - City Court of Lafayette	Lafayette Public Trust Financing Authority	Criminal Court Fund	Totals	
				October 31, 1998	October 31, 1997
\$ 2,812,352	\$ 88,406	\$ -	\$ 100	\$ 5,137,448	\$ 4,932,096
-	-	-	-	372,903	458,203
-	-	-	-	16,655,169	14,639,662
-	-	-	13,851	219,749	203,768
-	11,618	-	-	269,047	329,707
-	-	-	-	234,504	136,714
-	-	-	1,590	304,446	161,430
-	-	-	355,709	805,837	439,773
-	-	1,240,383	-	1,240,383	1,061,570
-	-	3,474,483	-	3,474,483	2,950,157
-	-	14,354,017	-	14,354,017	15,239,802
-	-	38,266	-	38,266	43,965
-	-	4,865,192	-	4,865,192	5,932,050
-	-	-	-	7,692	7,692
-	-	-	-	163,911	-
513,281	-	-	192,941	739,808	297,022
-	-	708,273	-	708,273	783,957
-	-	-	-	-	90,027
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>383,357</u>	<u>1,063,961</u>
<u>\$ 3,325,633</u>	<u>\$ 100,024</u>	<u>\$24,680,614</u>	<u>\$ 564,191</u>	<u>\$ 49,974,485</u>	<u>\$ 48,771,556</u>

(continued)

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

COMBINING BALANCE SHEET (CONTINUED)
October 31, 1998
With Comparative Totals for October 31, 1997

LIABILITIES AND FUND BALANCES	Downtown Development <u>Authority</u>	Cajundome Operating <u>Fund</u>	Pension Trust Funds	
			<u>Firemen's Pension and Relief Fund</u>	<u>Police Pension and Relief Fund</u>
Liabilities (payable from current assets):				
Bank overdraft	\$ -	\$ -	\$ -	\$ -
Accounts payable and accrued liabilities	11,478	471,107	37,990	17,221
Other payables	-	67,544	-	-
Accrued payments - Deferred retirement program	-	-	820,825	-
Due to other governmental agencies	-	-	-	-
Due to primary government	-	-	-	-
Deferred revenues	326,347	396,629	-	-
Liabilities (payable from restricted assets):				
Revenue bonds payable	-	-	-	-
Accrued liabilities	-	-	-	-
Leases payable	-	44,603	-	-
Notes payable	-	266,354	-	-
Bonds payable	-	-	-	-
	Total liabilities	\$ 1,246,237	\$ 858,815	\$ 17,221
	\$ 337,825			
Fund equity:				
Investment in general fixed assets	\$ 197,497	\$ -	\$ -	\$ -
Retained earnings - Reserved	-	-	-	-
Fund balance - Reserved	-	2,258,693	13,503,064	2,518,240
Designated	-	-	-	-
Unreserved and undesignated	366,431	-	-	-
Total fund balances	\$ 563,928	\$ 2,258,693	\$ 13,503,064	\$ 2,518,240
	Total liabilities and fund balances	\$ 3,504,930	\$ 14,361,879	\$ 2,535,461
	\$ 901,753			

See Notes to Financial Statements.

City Court of <u>Lafayette</u>	Marshal - City Court of <u>Lafayette</u>	Lafayette Public Trust Financing Authority	Criminal Court Fund	Totals	
				<u>October 31, 1998</u>	<u>October 31, 1997</u>
\$ -	\$ -	\$ -	\$ 287,686	\$ 287,686	\$ 142,717
-	7,719	-	66,552	612,067	246,221
826,072	3,975	-	-	897,591	738,826
-	-	-	-	820,825	658,041
182,728	-	-	-	182,728	146,495
-	-	-	17,012	17,012	124,993
-	-	-	-	722,976	763,253
-	-	11,293,095	-	11,293,095	13,456,664
-	-	68,732	-	68,732	93,442
-	-	-	-	44,603	62,312
-	-	-	-	266,354	312,558
-	-	-	-	-	718,000
<u>\$ 1,008,800</u>	<u>\$ 11,694</u>	<u>\$11,361,827</u>	<u>\$ 371,250</u>	<u>\$15,213,669</u>	<u>\$17,463,522</u>
\$ 513,281	\$ -	\$ -	\$ 192,941	\$ 903,719	\$ 297,022
-	-	8,404,884	-	8,404,884	7,790,328
-	-	-	-	18,279,997	15,788,909
-	-	-	-	-	90,027
<u>1,803,552</u>	<u>88,330</u>	<u>4,913,903</u>	<u>-</u>	<u>7,172,216</u>	<u>7,341,748</u>
<u>\$ 2,316,833</u>	<u>\$ 88,330</u>	<u>\$13,318,787</u>	<u>\$ 192,941</u>	<u>\$34,760,816</u>	<u>\$31,308,034</u>
<u>\$ 3,325,633</u>	<u>\$ 100,024</u>	<u>\$24,680,614</u>	<u>\$ 564,191</u>	<u>\$49,974,485</u>	<u>\$48,771,556</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
COMPONENT UNITS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES -
ALL GOVERNMENTAL FUND TYPES
Year Ended October 31, 1998
With Comparative Totals for Year Ended October 31, 1997

	Downtown Development <u>Authority</u>	Cajundome Operating <u>Fund</u>	City Court of <u>Lafayette</u>
Revenues:			
Taxes	\$ 260,326	\$ -	\$ -
Intergovernmental	10,000	1,356,001	-
Charges for services	-	4,220,387	-
Fines and forfeits	-	-	350,220
Investment income	32,080	129,817	45,877
Miscellaneous	<u>-</u>	<u>17,114</u>	<u>-</u>
Total revenues	<u>\$ 302,406</u>	<u>\$ 5,723,319</u>	<u>\$ 396,097</u>
Expenditures:			
Current -			
General government	\$ 8,948	\$ 753,971	\$ 482,826
Economic development and assistance	423,573	-	-
Culture and recreation	-	4,256,783	-
Capital projects	-	17,495	-
Debt service -			
Principal retirement	-	718,000	-
Interest and fees	<u>-</u>	<u>71,138</u>	<u>-</u>
Total expenditures	<u>\$ 432,521</u>	<u>\$ 5,817,387</u>	<u>\$ 482,826</u>
Excess (deficiency) of revenues over expenditures	\$ (130,115)	\$ (94,068)	\$ (86,729)
Other financing sources (uses):			
Proceeds from issuance of debt	-	-	-
Transfers from other funds	-	-	-
Transfers from primary government	38,193	697,274	-
Transfers to primary government	<u>-</u>	<u>-</u>	<u>(180,000)</u>
Excess of revenues and other financing sources over expenditures and other uses	\$ (91,922)	\$ 603,206	\$ (266,729)
Fund balances, beginning	<u>458,353</u>	<u>1,655,487</u>	<u>2,070,281</u>
Fund balances, ending	<u>\$ 366,431</u>	<u>\$ 2,258,693</u>	<u>\$ 1,803,552</u>

See Notes to Financial Statements.

Marshal - City Court of Lafayette	Lafayette Public Trust Financing Authority	Criminal Court Fund	Totals	
			October 31, 1998	October 31, 1997
\$ -	\$ -	\$ -	\$ 260,326	\$ 274,743
-	-	84,903	1,450,904	1,063,927
110,541	-	25,360	4,356,288	4,653,342
19,053	-	404,713	773,986	767,573
686	306,621	11,048	526,129	480,856
-	5,595	269,938	292,647	1,221,667
<u>\$ 130,280</u>	<u>\$ 312,216</u>	<u>\$ 795,962</u>	<u>\$ 7,660,280</u>	<u>\$ 8,462,108</u>
\$ 183,997	\$ 69,380	\$ 1,724,044	\$ 3,223,166	\$ 2,051,519
-	-	-	423,573	271,688
-	-	-	4,256,783	5,978,432
-	-	-	17,495	599,494
-	-	-	718,000	382,775
-	-	-	71,138	104,258
<u>\$ 183,997</u>	<u>\$ 69,380</u>	<u>\$ 1,724,044</u>	<u>\$ 8,710,155</u>	<u>\$ 9,388,166</u>
\$ (53,717)	\$ 242,836	\$ (928,082)	\$ (1,049,875)	\$ (926,058)
-	-	-	-	414,169
-	-	-	-	7,341
-	-	932,613	1,668,080	1,436,156
-	-	(4,531)	(184,531)	(62)
\$ (53,717)	\$ 242,836	\$ -0-	\$ 433,674	\$ 931,546
<u>142,047</u>	<u>4,671,067</u>	<u>-</u>	<u>8,997,235</u>	<u>8,065,689</u>
<u>\$ 88,330</u>	<u>\$ 4,913,903</u>	<u>\$ -0-</u>	<u>\$ 9,430,909</u>	<u>\$ 8,997,235</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
COMPONENT UNITS

COMBINING STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN RETAINED EARNINGS -
ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS
Year Ended October 31, 1998
With Comparative Totals for Year Ended October 31, 1997

	Firemen's Pension and Relief <u>Fund</u>	Police Pension and Relief <u>Fund</u>	Lafayette Public Trust Financing <u>Authority</u>
Revenues:			
Contributions from employees	\$ 553,326	\$ 706,496	\$ -
Contributions from employer - Matching contribution	590,820	625,479	-
Interest earned on loans	-	-	472,578
Investment income	1,960,763	398,688	1,312,989
Miscellaneous income	<u>-</u>	<u>-</u>	<u>1,070</u>
Total revenues	<u>\$ 3,104,909</u>	<u>\$1,730,663</u>	<u>\$1,786,637</u>
Operating expenses:			
Annuity benefits	\$ 1,265,479	\$1,348,856	\$ -
Disability benefits	92,557	140,775	-
Refunds to terminated employees	8,911	116,232	-
Drop payments	162,784	-	-
Interest on bonds	-	-	978,740
Amortization of bond issue costs	-	-	75,685
General and administrative	85,567	15,311	73,559
Foreclosure and real estate owned expenses	<u>-</u>	<u>-</u>	<u>9,064</u>
Total operating expenses	<u>\$ 1,615,298</u>	<u>\$1,621,174</u>	<u>\$1,137,048</u>
Operating income (loss)	\$ 1,489,611	\$ 109,489	\$ 649,589
Nonoperating expenses:			
Loss on disposal of assets	<u>-</u>	<u>-</u>	<u>(35,033)</u>
Income (loss) before operating transfers	\$ 1,489,611	\$ 109,489	\$ 614,556

<u>Totals</u>	
<u>October 31,</u> <u>1998</u>	<u>October 31,</u> <u>1997</u>
\$ 1,259,822	\$ 1,116,676
1,216,299	1,143,659
472,578	556,182
3,672,440	2,149,249
<u>1,070</u>	<u>-</u>
<u>\$ 6,622,209</u>	<u>\$ 4,965,766</u>
\$ 2,614,335	\$ 2,572,971
233,332	242,484
125,143	329,142
162,784	133,202
978,740	1,156,085
75,685	62,027
174,437	153,461
<u>9,064</u>	<u>-</u>
<u>\$ 4,373,520</u>	<u>\$ 4,649,372</u>
\$ 2,248,689	\$ 316,394
<u>(35,033)</u>	<u>-</u>
\$ 2,213,656	\$ 316,394

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
COMPONENT UNITS

COMBINING STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN RETAINED EARNINGS -
ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS (CONTINUED)
Year Ended October 31, 1998
With Comparative Totals for Year Ended October 31, 1997

	<u>Firemen's Pension and Relief Fund</u>	<u>Police Pension and Relief Fund</u>	<u>Lafayette Public Trust Financing Authority</u>
Income (loss) before operating transfers (brought forward)	\$ 1,489,611	\$ 109,489	\$ 614,556
Other financing sources (uses):			
Operating transfers to other funds	-	-	-
Operating transfers from primary government	<u>198,755</u>	<u>-</u>	<u>-</u>
Net income (loss)	\$ 1,688,366	\$ 109,489	\$ 614,556
Fund equity, beginning, as restated	<u>11,814,698</u>	<u>2,408,751</u>	<u>7,790,328</u>
Fund equity, ending	<u>\$13,503,064</u>	<u>\$2,518,240</u>	<u>\$8,404,884</u>

See Notes to Financial Statements.

<u>Totals</u>	
<u>October 31,</u> <u>1998</u>	<u>October 31,</u> <u>1997</u>
\$ 2,213,656	\$ 316,394
-	(7,341)
<u>198,755</u>	<u>440,972</u>
\$ 2,412,411	\$ 750,025
<u>22,013,777</u>	<u>21,263,752</u>
<u>\$24,426,188</u>	<u>\$22,013,777</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
COMPONENT UNITS
LAFAYETTE PUBLIC TRUST FINANCING AUTHORITY

STATEMENTS OF CASH FLOWS
Years Ended October 31, 1998 and 1997

	<u>1998</u>	<u>1997</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Operating income	\$ 649,589	\$ 454,191
Adjustments to reconcile operating income to net cash provided by operating activities:		
Amortization of bond issue cost	75,685	62,027
Accretion of discount on investment	603,534	(432,422)
Amortization of bond discount	23,462	11,489
Changes in assets and liabilities:		
Decrease in accrued interest receivable	(5,699)	(314)
Decrease in accrued service fees	(304)	(113)
Increase (decrease) in accrued interest on bonds payable	<u>(23,045)</u>	<u>(17,832)</u>
Net cash provided by operating activities	<u>\$ 1,323,222</u>	<u>\$ 77,026</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Principal collected on mortgage-loans	\$ 1,066,858	\$ 1,167,853
Principal paid on revenue bonds	(2,187,031)	(2,713,326)
Transfers to other funds	<u>-</u>	<u>(7,341)</u>
Net cash used in capital and related financing activities	<u>\$ (1,120,173)</u>	<u>\$ (1,552,814)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Principal collected on mortgage-backed securities	\$ 10,796	\$ 1,574,173
Purchase of investments	-	(116,651)
Loss on sale of investments	<u>(35,033)</u>	<u>-</u>
Net cash provided by (used in) investing activities	<u>\$ (24,237)</u>	<u>\$ 1,457,522</u>
Increase (decrease) in cash and cash equivalents	\$ 178,812	\$ (18,266)
Cash and cash equivalents at beginning of year	<u>1,061,570</u>	<u>1,079,836</u>
Cash and cash equivalents at end of year	<u>\$ 1,240,382</u>	<u>\$ 1,061,570</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
COMPONENT UNITS
LAFAYETTE PUBLIC TRUST FINANCING AUTHORITY

STATEMENTS OF CASH FLOWS (CONTINUED)
Years Ended October 31, 1998 and 1997

	<u>1998</u>	<u>1997</u>
Supplemental disclosures of cash flow information:		
Cash paid during the period -		
Investment income	\$ <u>978,740</u>	\$ <u>1,173,917</u>
Reconciliation of cash and cash equivalents per		
statement of cash flows to the balance sheet:		
Cash and cash equivalents, beginning of year -		
Cash - restricted	\$ 45	\$ 3,507
Interest bearing deposits - restricted	<u>1,061,525</u>	<u>1,076,329</u>
Total cash and cash equivalents	\$ <u>1,061,570</u>	\$ <u>1,079,836</u>
Cash and cash equivalents, end of year -		
Cash - restricted	\$ -	\$ 45
Interest bearing deposits - restricted	<u>1,240,382</u>	<u>1,061,525</u>
Total cash and cash equivalents	\$ <u>1,240,382</u>	\$ <u>1,061,570</u>
Increase (decrease)	\$ <u>178,812</u>	\$ <u>(18,266)</u>

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
COMPONENT UNIT
CRIMINAL COURT FUND

BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
October 31, 1998
With Comparative Totals for October 31, 1997

	Govern- mental Fund Type	Account Group General Fixed Assets	<u>Totals</u>	
	<u>General</u>	<u>Assets</u>	<u>1998</u>	<u>1997</u>
ASSETS				
Cash	\$ 100	\$ -	\$ 100	\$ 100
Due from primary government	1,590	-	1,590	566
Due from other governmental agencies	355,709	-	355,709	314,479
Machinery and equipment	-	192,941	192,941	72,237
Interest receivable	<u>13,851</u>	<u>-</u>	<u>13,851</u>	<u>10,738</u>
Total assets	<u>\$ 371,250</u>	<u>\$ 192,941</u>	<u>\$ 564,191</u>	<u>\$ 398,120</u>
LIABILITIES AND FUND BALANCE				
LIABILITIES				
Bank overdraft	\$ 287,686	\$ -	\$ 287,686	\$ 142,717
Accounts payable and contract retainage	28,216	-	28,216	19,437
Accrued liabilities	38,336	-	38,336	38,736
Due to primary government	<u>17,012</u>	<u>-</u>	<u>17,012</u>	<u>124,993</u>
Total liabilities	\$ 371,250	\$ -0-	\$ 371,250	\$ 325,883
FUND BALANCE				
Investment in general fixed assets	<u>-</u>	<u>192,941</u>	<u>192,941</u>	<u>72,237</u>
Total liabilities and fund balance	<u>\$ 371,250</u>	<u>\$ 192,941</u>	<u>\$ 564,191</u>	<u>\$ 398,120</u>

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
COMPONENT UNIT
CRIMINAL COURT FUND

GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended October 31, 1998
With Comparative Actual Amounts for Year Ended October 31, 1997

	<u>1998</u>		Variance -	
	<u>Budget</u>	<u>Actual</u>	Favorable	1997
			(Unfavorable)	<u>Actual</u>
Revenues:				
Intergovernmental -				
Federal grant	\$ 19,067	\$ 17,475	\$ (1,592)	\$ 20,051
Contributions from local government	69,106	67,428	(1,678)	27,187
Charges for services -				
Court costs	30,000	25,360	(4,640)	22,963
Fines and forfeits	400,000	404,713	4,713	469,100
Investment income	850	11,048	10,198	8,357
Miscellaneous -				
Salary reimbursement	386,939	269,695	(117,244)	257,926
Other	<u>700</u>	<u>243</u>	<u>(457)</u>	<u>1,797</u>
Total revenues	<u>\$ 906,662</u>	<u>\$ 795,962</u>	<u>\$ (110,700)</u>	<u>\$ 807,381</u>
Expenditures:				
General government -				
Personnel costs	\$ 1,608,613	\$1,424,501	\$ 184,112	\$1,338,695
Contractual services	230,978	200,611	30,367	203,375
Telephone	23,315	18,760	4,555	21,374
Office	17,000	15,960	1,040	14,556
Other	2,950	1,075	1,875	2,600
Supplies and materials	55,722	51,900	3,822	42,392
Equipment purchases	1,579	889	690	3,446
Repairs and maintenance	<u>12,300</u>	<u>10,348</u>	<u>1,952</u>	<u>19,480</u>
Total expenditures	<u>\$ 1,952,457</u>	<u>\$1,724,044</u>	<u>\$ 228,413</u>	<u>\$1,645,918</u>
Deficiency of revenues over expenditures	\$ (1,045,795)	\$ (928,082)	\$ 117,713	\$ (838,537)
Other financing sources (uses):				
Transfers from primary government	1,050,326	932,613	(117,713)	838,599
Transfers to primary government	<u>(4,531)</u>	<u>(4,531)</u>	<u>-</u>	<u>(62)</u>
Excess (deficiency) of revenues and other sources over expenditures	\$ -0-	\$ -0-	\$ -0-	\$ -0-

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
COMPONENT UNIT
CRIMINAL COURT FUND

GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
Year Ended October 31, 1998
With Comparative Actual Amounts for Year Ended October 31, 1997

	1998		Variance - Favorable (Unfavorable)	1997 Actual
	Budget	Actual		
Excess (deficiency) of revenues and other sources over expenditures (balance forwarded)	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Fund balance, beginning		-		-
Fund balance, ending		\$ -0-		\$ -0-

See Notes to Financial Statements.

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LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
COMPONENT UNITS
FIREMEN'S PENSION AND RELIEF FUND

SCHEDULE OF TREND INFORMATION
BASED ON ACTUARIAL VALUATIONS
As of November 1, 1988 - 1997, Inclusive

	<u>1997</u>	<u>1996</u>	<u>1995</u>	<u>1994</u>
Net assets available for benefits, at cost	\$11,146,611	\$10,532,671	\$ 9,964,315	\$ 9,734,565
Pension benefit obligation	\$33,720,600	\$31,749,900	\$26,848,800	\$25,197,500
Net assets as percent of pension benefit obligation	33.06%	33.17%	37.11%	38.63%
Unfunded pension benefit obligation	\$22,573,989	\$21,217,229	\$16,884,485	\$15,463,335
Annual covered payroll	\$ 5,466,795	\$ 5,077,598	\$ 4,794,798	\$ 4,645,793
Unfunded pension benefit obligation as a percent of annual covered payroll	412.93%	417.86%	352.14%	332.85%
Employer contributions	\$ 546,679	\$ 507,759	\$ 479,480	\$ 464,579
Employer contributions as a percent of annual covered payroll	10.00%	10.00%	10.00%	10.00%
Employee contributions	\$ 519,696	\$ 487,456	\$ 463,539	\$ 452,728
Fire insurance rebate	\$ 190,972	\$ 190,060	\$ 190,309	\$ 167,926
Investment income	\$ 618,131	\$ 695,478	\$ 541,021	\$ 639,100
Administrative expenses	\$ 76,545	\$ 71,072	\$ 73,987	\$ 58,837
Refunds of employee contributions	\$ 80,874	\$ -	\$ 70,652	\$ 72,566
Pension benefits	\$ 1,253,015	\$ 1,224,000	\$ 1,192,874	\$ 1,137,966
Disability benefits	\$ 90,742	\$ 88,963	\$ 65,259	\$ 62,477
Drop payment benefits	\$ 133,202	\$ 143,307	\$ 113,128	\$ 54,084

<u>1993</u>	<u>1992</u>	<u>1991</u>	<u>1990</u>	<u>1989</u>	<u>1988</u>
\$ 9,695,992	\$ 9,191,802	\$ 8,481,387	\$ 7,947,904	\$ 7,347,102	\$ 6,897,424
\$23,262,300	\$21,558,800	\$20,077,300	\$19,437,100	\$19,009,100	\$18,847,100
41.68%	42.64%	42.24%	40.89%	38.65%	36.60%
\$13,566,308	\$12,366,998	\$11,595,913	\$11,489,196	\$11,661,998	\$11,949,676
\$ 4,381,924	\$ 4,335,303	\$ 4,193,013	\$ 3,749,864	\$ 3,472,802	\$ 3,435,508
309.60%	285.26%	276.55%	306.39%	335.81%	347.83%
\$ 438,192	\$ 433,530	\$ 419,301	\$ 374,981	\$ 347,274	\$ 343,551
10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
\$ 425,883	\$ 425,169	\$ 415,357	\$ 374,986	\$ 347,280	\$ 343,553
\$ 151,535	\$ 144,810	\$ 134,334	\$ 141,601	\$ 80,203	\$ 112,414
\$ 627,554	\$ 568,376	\$ 644,003	\$ 636,979	\$ 619,305	\$ 548,628
\$ 56,580	\$ 11,583	\$ 1,800	\$ 3,449	\$ 6,871	\$ 2,471
\$ 46,061	\$ 101,089	\$ 59,735	\$ 64,504	\$ 93,420	\$ 26,725
\$ 991,087	\$ 880,619	\$ 824,676	\$ 809,069	\$ 794,201	\$ 763,964
\$ 61,452	\$ 61,251	\$ 58,662	\$ 50,723	\$ 49,892	\$ 49,729
\$ 104,238	\$ 219,662	\$ 134,639	\$ -	\$ -	\$ -

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
COMPONENT UNITS
POLICE PENSION AND RELIEF FUND

SCHEDULE OF TREND INFORMATION
BASED ON ACTUARIAL VALUATIONS
As of November 1, 1988 - 1997, Inclusive

	<u>1997</u>	<u>1996</u>	<u>1995</u>	<u>1994</u>
Net assets available for benefits, at cost	\$ 2,293,973	\$ 2,388,612	\$ 2,354,009	\$ 2,526,117
Pension benefit obligation	\$31,260,100	\$29,586,400	\$28,112,900	\$26,402,500
Net assets as percent of pension benefit obligation	7.34%	8.07%	8.37%	9.57%
Unfunded pension benefit obligation	\$28,966,127	\$27,197,788	\$25,758,891	\$23,876,383
Annual covered payroll	\$ 5,969,800	\$ 5,612,448	\$ 5,090,628	\$ 4,841,553
Unfunded pension benefit obligation as a percent of annual covered payroll	485.21%	484.60%	506.01%	493.16%
Employer contributions	\$ 596,980	\$ 561,245	\$ 509,063	\$ 484,155
Employer contributions as a percent of annual covered payroll	10.00%	10.00%	10.00%	10.00%
Employee contributions	\$ 596,980	\$ 561,245	\$ 509,064	\$ 484,155
Investment income	\$ 118,708	\$ 185,932	\$ 117,202	\$ 176,148
Administrative expenses	\$ 17,471	\$ 20,087	\$ 19,372	\$ 13,583
Refunds of employee contributions	\$ 248,268	\$ 54,416	\$ 75,265	\$ 168,350
Pension benefits	\$ 1,319,956	\$ 1,258,970	\$ 1,260,920	\$ 1,199,888
Disability benefits	\$ 151,742	\$ 250,544	\$ 136,442	\$ 104,823

<u>1993</u>	<u>1992</u>	<u>1991</u>	<u>1990</u>	<u>1989</u>	<u>1988</u>
\$ 2,951,587	\$ 3,056,366	\$ 3,023,470	\$ 3,075,985	\$ 3,136,727	\$ 3,085,543
\$24,727,600	\$22,464,800	\$21,006,000	\$20,231,700	\$19,396,200	\$18,707,100
11.94%	13.61%	14.39%	15.20%	16.17%	16.49%
\$21,776,013	\$19,408,434	\$17,982,530	\$17,155,715	\$16,259,473	\$15,621,557
\$ 4,487,095	\$ 4,143,478	\$ 4,004,523	\$ 3,653,805	\$ 3,442,051	\$ 3,307,969
485.30%	468.41%	449.06%	469.53%	472.38%	472.24%
\$ 446,700	\$ 413,332	\$ 400,452	\$ 365,380	\$ 344,205	\$ 330,801
9.96%	9.98%	10.00%	10.00%	10.00%	10.00%
\$ 446,700	\$ 413,469	\$ 400,224	\$ 365,380	\$ 344,205	\$ 330,801
\$ 194,582	\$ 189,337	\$ 230,683	\$ 263,450	\$ 268,943	\$ 237,883
\$ 16,295	\$ 7,532	\$ 2,132	\$ 1,768	\$ 6,497	\$ 250
\$ 60,155	\$ 64,257	\$ 96,982	\$ 165,271	\$ 116,153	\$ 30,120
\$ 1,055,658	\$ 979,981	\$ 929,998	\$ 839,514	\$ 738,202	\$ 652,792
\$ 95,406	\$ 88,589	\$ 53,639	\$ 49,522	\$ 45,317	\$ 30,120

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COMPLIANCE AND INTERNAL CONTROL
AND
OTHER GRANT INFORMATION

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REPORT ON COMPLIANCE AND ON INTERNAL CONTROL
OVER FINANCIAL REPORTING BASED ON AN AUDIT
OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

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To the Lafayette City-Parish
Council of Lafayette, Louisiana

We have audited the financial statements of Lafayette City-Parish Consolidated Government, and the combining, individual fund and account group financial statements as of and for the year ended October 31, 1998, and have issued our report thereon dated April 13, 1999. We conducted our audit in accordance with generally accepted auditing standards, the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and the Louisiana Governmental Audit Guide.

Compliance

As part of obtaining reasonable assurance about whether the Government's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance that are required to be reported under Government Auditing Standards which are described in the accompanying schedule of findings and questioned costs as items 98-1 and 98-7.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Government's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal

Retired:

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Geraldine J. Wimberley, CPA* 1995

Rodney L. Savoy, CPA* 1996

Larry G. Broussard, CPA* 1997

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control over financial reporting that, in our judgment, could adversely affect the Government's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. The reportable conditions are described in the accompanying schedule of findings and questioned costs as items 98-2 through 98-6 and 98-8 through 98-11.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, of the reportable conditions above, we consider items 98-10 and 98-11 to be material weaknesses.

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

Broussard, Poché, Lewis & Breaux, LLP

Lafayette, Louisiana
April 13, 1999



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REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE
TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

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Larry G. Broussard, CPA* 1997

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To the Lafayette City-Parish
Council of Lafayette, Louisiana

We have audited the compliance of Lafayette City-Parish Consolidated Government with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended October 31, 1998. The Government's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the Government's management. Our responsibility is to express an opinion on the Government's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, "Audits of States, Local Governments and Non-Profit Organizations." Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Lafayette City-Parish Consolidated Government's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of Lafayette City-Parish Consolidated Government's compliance with those requirements.

As described in items 98-13 through 98-17 in the accompanying schedule of findings and questioned costs, Lafayette City-Parish Consolidated Government did not comply with requirements regarding reporting and special tests and provisions that are applicable to its Section 8 Housing Assistance Program. Compliance with such requirements is necessary, in our opinion, for Lafayette City-Parish Consolidated Government to comply with requirements applicable to that program.

In our opinion, except for the noncompliance described in the preceding paragraph, Lafayette City-Parish Consolidated Government complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended October 31, 1998.

Internal Control Over Compliance

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

We noted certain matters involving the internal control over compliance and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over compliance that, in our judgment, could adversely affect Lafayette City-Parish Consolidated Government's ability to administer a major federal program in accordance with applicable requirements of laws, regulations, contracts and grants. The reportable conditions are described in the accompanying schedule of findings and questioned costs as items 98-12, 98-15, 98-16, and 98-18.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe items 98-16 and 98-18 described above are material weaknesses.

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

Broussard, Poche, Lewis & Brennan, LLP

Lafayette, Louisiana
April 13, 1999

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended October 31, 1998

Section I. Summary of Auditors' Results

Financial Statements

Type of auditors' report issued: adverse.

Internal control over financial reporting:

- Material weakness identified? Yes No
- Reportable conditions identified that are not considered to be material weaknesses? Yes None Reported
- Noncompliance material to financial statements noted? Yes No

Federal Awards

Internal control over major programs:

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

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

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

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program</u>
14.218	Community Development Block Grant
17.250	Job Training Partnership Act
14.855 and 14.857	Section 8 Housing Assistance Program
14.239	H.O.M.E. Investment Partnership Program
-	Local Law Enforcement Block Grant

Dollar threshold used to distinguish between type A and type B programs:
\$300,000.

Auditee qualified as low-risk auditee? Yes No

Section II. Financial Statement Findings

Finding #98-1 -

Act 551 of the 1991 regular session requires that more than fifty percent of the available funds of the Fire and Police Pension funds must be invested in interest-bearing securities of the United States government or certificates of deposit backed by local bank securities. At October 31, 1998, the Police Pension Fund had only 46.57% of such investments and, therefore, violated the state law. A similar finding (#97-1) was reported in the 1997 audit.

Finding #98-2 -

A log of the activity related to RMRS - Postage by Phone is still not being maintained. This should be done to keep track of the funds on deposit with RMRS. This finding is a repeat of #97-3 reported in the 1997 audit.

Finding #98-3 -

In a test of 40 group insurance claims processed during the current fiscal year, one of the claims was processed incorrectly. The claim was \$35; however, the amount entered was \$38 causing an overpayment of \$3. Claims are entered into the computer system which automatically figures the payment amount. This claim was apparently not reviewed for accuracy after it was processed. A similar finding (#97-7) was reported in the 1997 audit.

Finding #98-4 -

In a test of 60 cash disbursements, one of the disbursements requiring a purchase order was approved by Purchasing without the purchase order. This was a purchase made by the Police Department and although they followed the procedures and issued a purchase order, they failed to forward it to Purchasing with the invoice. Instead of Purchasing sending it back for the proper documentation, they noted that the procedure was improper, attached a DPR and approved it.

Finding #98-5 -

Support examined for check #182888 was \$11.43 less than the amount of the check. Upon further investigation, it was discovered that the division for which the disbursement was being made informed accounts payable that the amount of the check needed to be increased. Accounts payable increased the payment amount without obtaining support.

Finding #98-6 -

When testing the requests for reimbursement for the FHWA Hurricane Evacuation, FTA Parish Transit Study, FTA M.O. Planning (97-98) and FTA Section 8 (96-97) grants, it was noted that requests are not being prepared in a timely manner. The expenditures tested were incurred in February 1998, July 1998 and October 1998 and the requests were not prepared until March 1999.

Finding #98-7 -

Certificates of Indebtedness in the amount of \$3,000,000 were issued to finance construction of the new health unit facility. The ordinance approving the issuance required the establishment of a Sinking Fund to account for the debt service. A Sinking Fund was not established as required. In addition, the long-term debt was not recorded in the General Long-Term Debt Account Group. An audit adjustment was made to correct these at October 31, 1998.

Finding #98-8 -

Current year activity was improperly recorded in the FHWA 96-97 grant (fund 228). The grant period ended October 31, 1997 and, therefore, the activity should have been recorded in the FHWA 97-98 grant (fund 231).

Finding #98-9 -

There are still three FTA capital grants awarded to the Government which have not been recorded in the budgetary system. These consist of grants for the purpose of acquiring electronic fare boxes, miscellaneous equipment, and bus shelters. This finding was reported in the 1996 audit and not repeated in the 1997 audit due to the status of the finding as reported in the Government's 1997 schedule of prior year findings. Based on that schedule, budget revisions had been prepared by public works staff responsible for the various purchases and were to be sent through the system for Council action. However, as of October 31, 1998, the budget revisions had not been processed.

Finding #98-10 -

In the 1997 fiscal year, \$150,000 of CDBG funds were disbursed to Lafayette Catholic Services in the form of a loan. The amount was properly recorded as an external appropriation in the CDBG program; however, the loan was not recorded in the CD - First Time Homebuyer Fund until the 1998 fiscal year.

Finding #98-11 -

In November 1996, a new contract was entered into for wholesale water sales to another municipality. However, data processing was not informed of the rate change and as a result, the old rate was incorrectly used in the water billings for twenty-three months. This resulted in an under billing of \$111,849. Procedures should be implemented to assure rate changes on negotiated wholesale contracts are implemented timely and accurately.

Section III. Federal Award Findings and Questioned Costs

Finding #98-12 -

The total amount reported as expended on the Grantee Performance Report prepared for the 1997 CDBG Program Year did not agree to the total expenditures reported on the general ledger and there was no reconciliation of the two. The difference was \$18,637. The amount on the Grantee Performance Report exceeded the general ledger by this amount.

Finding #98-13 -

HUD-52683 was prepared for the quarters ended March 31, 1998 and September 30, 1998, but not for the other quarters during the fiscal year. In fiscal year 1997, the report had not been prepared for any of the quarters as reported in #97-10.

Finding #98-14 -

Again this year, there was no documentation to support the annual review of the tenant utility allowances, as required by HUD to determine the reasonableness of the allowances. Based on information examined during the audit, it appears that the review has not been done since 1988. This finding is a repeat of #97-13 reported in the 1997 audit.

Finding #98-15 -

When testing HUD required reports, it was noted that amounts were calculated incorrectly. The wrong administrative fee was used in one instance and in the other instance, the maximum annual contributions was computed incorrectly for the Voucher Program. In addition, the Year-End Settlement reports at December 31, 1998 were not prepared in a timely manner. A similar finding (#97-15) was reported in the 1997 audit.

Finding #98-16 -

In reviewing 25 Section 8 Housing Assistance Program tenant files, the following problems were identified (a similar finding (#97-11) was reported in the 1997 audit):

- 1) For eight tenant files tested, the gross rent exceeded the fair market rent. This resulted in questioned costs of \$2,443. In some instances, the reason the gross rent exceeded the fair market rent was because recertification had not taken place in a two-year period and the fair market rents had changed. However, in the other instances, the Lafayette Housing Authority used the City's fair market rents instead of the Parish's.
- 2) For seven tenant files tested, recertifications were not performed on an annual basis, as required.
- 3) For two tenant files tested, a change in income was overlooked. One of the instances was discovered four months later and the other one was not discovered. This resulted in questioned costs of \$588.
- 4) For three tenant files tested, the utility allowance entered into the computer system was incorrect. This resulted in questioned costs of \$72. It also resulted in the Government receiving less in Section 8 funding than they were entitled to had the correct information been entered. The amount was only \$65. However, it is indicative of an internal control weakness.
- 5) For one of the tenant files tested, the incorrect number of allowances was used in computing the total tenant payment. This resulted in questioned costs of \$108.

Finding #98-17 -

The rate used to compute administrative fees for the Section 8 Housing Assistance Program for the period October 1997 through December 1997 was incorrect. The old rate of \$40.30 was used instead of the new rate which became effective October 1, 1997 of \$35.22. This resulted in questioned costs of \$2,413.

Finding #98-18 -

Several problems were noted with the DBE quarterly reports prepared for the Federal Transit Administration as follows (a similar finding (#97-14) was reported in the 1997 audit):

- 1) The total reported for the year as paid to a DBE did not agree to the amount paid according to the accounting records. The difference was \$29,616. The amount reported was less than the accounting records by this amount.
- 2) The report for the fourth period of 1998 was mathematically incorrect.
- 3) The amount reported as the total contracts awarded to all contractors did not reconcile to the amount recorded in the general ledger.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended October 31, 1998

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Federal Assistance I.D. Number</u>	<u>Pass- Through Grantor's Number</u>
DIRECT PROGRAMS:			
U.S. Department of Housing and Urban Development - Community Development Block Grant:			
Entitlement Grant	14.218	B-92-MC-22-0003	N/A
	14.218	B-93-MC-22-0003	N/A
	14.218	B-94-MC-22-0003	N/A
	14.218	B-95-MC-22-0003	N/A
	14.218	B-96-MC-22-0003	N/A
	14.218	B-97-MC-22-0003	N/A
	14.218	B-98-MC-22-0003	N/A
 Housing Counseling Grant	14.802	HC950648007	N/A
	14.802	HC970648017	N/A
 Section 8 Housing Assistance	14.855		
and	14.857	FW-2093	N/A
 H.O.M.E. Investment Partnership Program	14.239	M-94-MC-22-0202	N/A
	14.239	M-95-MC-22-0202	N/A
	14.239	M-96-MC-22-0202	N/A
	14.239	M-97-MC-22-0202	N/A
 Emergency Shelter Grant	14.231	S-98-MC-22-004	N/A
 U.S. Department of Transportation and Development - Federal Transit Administration	20.507	LA-90-X149	N/A
	20.507	LA-90-X112	N/A
 U.S. Department of Agriculture - Food Stamps	10.551	N/A	N/A

Total Current Year Expenditures	Total Amount Provided to Subrecipients
\$ 107,480	\$ -
60,040	-
10,109	-
88,760	88,760
57,011	1,883
1,589,176	234,022
<u>693,735</u>	<u>45,548</u>
<u>\$ 2,606,311</u>	<u>\$ 370,213</u>
\$ 2,260	\$ -
<u>16,000</u>	<u>-</u>
<u>\$ 18,260</u>	<u>\$ -0-</u>
<u>\$ 520,018</u>	<u>\$ -0-</u>
\$ 48,376	\$ -
223,523	35,000
186,482	-
<u>204,001</u>	<u>-</u>
<u>\$ 662,382</u>	<u>\$ 35,000</u>
<u>\$ 13,607</u>	<u>\$ 13,607</u>
\$ 92,985	\$ -
<u>374</u>	<u>-</u>
<u>\$ 93,359</u>	<u>\$ -0-</u>
<u>\$ 2,006</u>	<u>\$ -0-</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
Year Ended October 31, 1998

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Federal Assistance I.D. Number</u>	<u>Pass- Through Grantor's Number</u>
DIRECT PROGRAMS (CONTINUED):			
U.S. Department of Justice -			
COPS AHEAD	-	95-CCWX0267	N/A
COPS AHEAD	-	97-PRWX0248	N/A
LLEB - Technology Grant	-	97-LBVX5217	N/A
Local Law Enforcement Block Grant	-	96-LB-VX-3043	N/A
PASS-THROUGH PROGRAMS:			
U.S. Department of Housing and Urban Development - Louisiana Department of Social Services:			
Emergency Shelter Grant	14.231	N/A	370-70028
	14.231	N/A	370-800492
U.S. Department of Labor - State Department of Labor:			
Job Training Partnership Act -			
Title IIA	17.250	N/A	96/97-41-IIA
Title IIA	17.250	N/A	96/97-41-INC
Title IIB	17.250	N/A	96/97-41-IIB
Title IIC	17.250	N/A	96/97-41-IIC
Title III	17.250	N/A	96/97-41-3
Title IIA	17.250	N/A	98/99-41-IIA
Title IIA	17.250	N/A	98-99-41-INC
Title III	17.250	N/A	98-99-41-3
Title IIC	17.250	N/A	98/99-41-IIC
State Department of Education:			
Cooperative Agreement -			
Title I	17.250	N/A	7-08-175-3041-2
Title I	17.250	N/A	8-08-175-3041-2

Total Current Year Expenditures	Total Amount Provided to Subrecipients
\$ 170,682	\$ -
<u>46,124</u>	<u>-</u>
\$ <u>216,806</u>	\$ <u>-0-</u>
\$ 169,447	\$ -
<u>274,300</u>	<u>-</u>
\$ <u>443,747</u>	\$ <u>-0-</u>
\$ 51,926	\$ 51,926
<u>54,272</u>	<u>54,272</u>
\$ <u>106,198</u>	\$ <u>106,198</u>
\$ 248,191	\$ -
92,522	-
363,533	-
114,915	-
345,368	-
100,597	-
11,084	-
119,239	-
<u>21,870</u>	<u>-</u>
\$ <u>1,417,319</u>	\$ <u>-0-</u>
\$ 31,488	\$ -
<u>3,561</u>	<u>-</u>
\$ <u>35,049</u>	\$ <u>-0-</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
Year Ended October 31, 1998

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Federal Assistance I.D. Number</u>	<u>Pass- Through Grantor's Number</u>
PASS-THROUGH PROGRAMS (CONTINUED):			
State Department of Labor:			
Jobnet Grant	-	N/A	-
School-To-Work Grant	87.278E	N/A	-
State Department of Labor:			
JTPA - Welfare To Work (98)	17.253	N/A	-
JTPA - Title III SBNR (98-99)	17.246	N/A	941-97-09- 175-2009-3N
U.S. Department of Transportation - Federal Highway Administration:			
Department of Transportation and Development	20.205	M-8151(001)	742-02-025
		M-8151(002)	742-02-026
		M-8151(003)	742-02-027
	20.205	M-8169(011)	700-27-90
		M-8169(008)	742-07-13
	20.205	FAP-ER-93(004)	736-28-003
	20.205	M-8196(001)	700-18-55
	20.205	PL-0011(021)	736-28-0015
Federal Transit Administration:			
Department of Transportation and Development	20.505	LA-80-X005	736-28-0012
	20.505	LA-80-X006	736-28-0013
U.S. Department of Justice - Louisiana Commission of Law Enforcement and Administration of Criminal Justice:			
Court Delay Reduction	16.579	N/A	97-B4-B.10-002
	16.579	N/A	98-B4-B.10-0066

<u>Total Current Year Expenditures</u>	<u>Total Amount Provided to Subrecipients</u>
\$ 61,735	\$ -0-
\$ 7,011	\$ -0-
\$ 20,573	\$ -0-
\$ 5,203	\$ -0-
\$ 1,103	\$ -
800	-
12,942	-
14,352	-
99,908	-
<u>\$ 129,105</u>	<u>\$ -0-</u>
\$ 11,724	\$ -
3,235	-
<u>\$ 14,959</u>	<u>\$ -0-</u>
\$ 4,851	\$ -
12,624	-
<u>\$ 17,475</u>	<u>\$ -0-</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
Year Ended October 31, 1998

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Federal Assistance I.D. Number</u>	<u>Pass- Through Grantor's Number</u>
U.S. Department of Education - Louisiana Department of Education: Drug-Free Schools and Communities Act of 1986	84.186	N/A	28-98-73-68-1
U.S. Department of Education - Louisiana Department of Culture, Recreation and Tourism: Major Urban Resource Library Grant	84.034A	N/A	-
Technology Enhancement Grant	84.154A	N/A	96-9
U.S. Department of Agriculture and Forestry - Louisiana Department of Agriculture and Forestry: National School Lunch Program	10.555	N/A	-
Food Stamp Program	10.561	N/A	-

<u>Total Current Year Expenditures</u>	<u>Total Amount Provided to Subrecipients</u>
\$ <u>27,493</u>	\$ <u>-0-</u>
\$ <u>5,279</u>	\$ <u>-0-</u>
\$ <u>4,291</u>	\$ <u>-0-</u>
\$ <u>34,336</u>	\$ <u>-0-</u>
\$ <u>2,994</u>	\$ <u>-0-</u>
\$ <u>6,465,516</u>	\$ <u>525,018</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
COMMUNITY DEVELOPMENT BLOCK GRANT FUNDS
PROGRAM YEARS 1992, 1993, 1994, 1995, 1996, 1997 and 1998
CDBG No. B-92-MC-22-0003; B-93-MC-22-0003;
B-94-MC-22-0003; B-95-MC-22-003; B-96-MC-22-003;
B-97-MC-22-003; and B-98-MC-22-003

STATEMENT OF SOURCE AND STATUS OF FUNDS
Inception to October 31, 1998

	<u>1992</u>	<u>1993</u>	<u>Program 1994</u>
Total Funds			
CDBG allocation	\$ 1,265,000	\$ 1,727,000	\$ 1,879,000
Other grants	8,344	-	-
Other income accrued	<u>29,579</u>	<u>-</u>	<u>-</u>
Total funds	<u>\$ 1,302,923</u>	<u>\$ 1,727,000</u>	<u>\$ 1,879,000</u>
Funds drawn by grantee	\$ 1,170,940	\$ 1,671,345	\$ 1,797,813
Funds requested subsequently	46,307	-	318
Funds earned not yet requested	47,752	54,850	-
Funds requested not yet earned	-	-	-
Other grants	8,344	-	-
Program income	<u>27,720</u>	<u>805</u>	<u>1,380</u>
Total program expenditures	<u>\$ 1,301,063</u>	<u>\$ 1,727,000</u>	<u>\$ 1,799,511</u>
Funds remaining to be expended	<u>\$ 1,860</u>	<u>\$ -0-</u>	<u>\$ 79,489</u>
Funds remaining to be drawn	<u>\$ 47,753</u>	<u>\$ 55,655</u>	<u>\$ 80,869</u>

<u>Year</u>				
<u>1995</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>Total</u>
\$ 1,761,000	\$ 1,724,000	\$ 2,516,000	\$ 2,445,000	\$13,317,000
16,000	-	16,000	-	40,344
-	5,198	23,282	36,564	94,623
<u>\$ 1,777,000</u>	<u>\$ 1,729,198</u>	<u>\$ 2,555,282</u>	<u>\$ 2,481,564</u>	<u>\$13,451,967</u>
\$ 1,761,000	\$ 1,459,723	\$ 2,079,573	\$ 511,798	\$10,452,192
-	4,447	71,523	167,593	290,188
-	8,140	28	14,344	125,114
-	-	(130)	-	(130)
16,000	-	16,000	-	40,344
-	203	5,521	-	35,629
<u>\$ 1,777,000</u>	<u>\$ 1,472,513</u>	<u>\$ 2,172,515</u>	<u>\$ 693,735</u>	<u>\$10,943,337</u>
<u>\$ -0-</u>	<u>\$ 256,685</u>	<u>\$ 382,767</u>	<u>\$ 1,787,829</u>	<u>\$ 2,508,630</u>
<u>\$ -0-</u>	<u>\$ 259,830</u>	<u>\$ 364,904</u>	<u>\$ 1,765,609</u>	<u>\$ 2,574,620</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
COMMUNITY DEVELOPMENT BLOCK GRANT FUNDS
PROGRAM YEARS 1992, 1993, 1994, 1995, 1996, 1997 and 1998
CDBG No. B-92-MC-22-0003; B-93-MC-22-0003;
B-94-MC-22-0003; B-95-MC-22-003; B-96-MC-22-003;
B-97-MC-22-003; and B-98-MC-22-003

STATEMENT OF PROGRAM COSTS
Inception to October 31, 1998

	<u>Authorized Costs</u>
Program year 1992:	
Projects completed in prior years	\$ 1,142,388
External agency funding	160,534
Contingencies	<u>1</u>
	<u>\$ 1,302,923</u>
 Program year 1993:	
Projects completed in prior years	\$ 1,553,960
Capital projects	55,040
Urban redevelopment and housing	<u>118,000</u>
	<u>\$ 1,727,000</u>
 Program year 1994:	
Projects completed in prior years	\$ 1,043,883
Urban redevelopment and housing	151,002
Counseling services	319,303
External agency funding	361,007
Capital projects	<u>3,805</u>
	<u>\$ 1,879,000</u>
 Program year 1995:	
Projects completed in prior years	\$ 849,158
Urban redevelopment and housing	<u>927,842</u>
	<u>\$ 1,777,000</u>

<u>To</u> <u>10/31/97</u>	<u>Expenditures</u> <u>Current</u> <u>Year</u>	<u>Total</u>	<u>Remaining</u> <u>To Be</u> <u>Expended</u>
\$ 1,142,388	\$ (1,859)	\$ 1,140,529	\$ 1,859
48,935	111,599	160,534	-
-	-	-	1
<u>\$ 1,191,323</u>	<u>\$ 109,740</u>	<u>\$ 1,301,063</u>	<u>\$ 1,860</u>
\$ 1,553,960	\$ -	\$ 1,553,960	\$ -
-	55,040	55,040	-
113,000	5,000	118,000	-
<u>\$ 1,666,960</u>	<u>\$ 60,040</u>	<u>\$ 1,727,000</u>	<u>\$ -0-</u>
\$ 1,043,883	\$ -	\$ 1,043,883	\$ -
75,000	-	75,000	76,002
315,438	3,865	319,303	-
355,081	5,926	361,007	-
-	318	318	3,487
<u>\$ 1,789,402</u>	<u>\$ 10,109</u>	<u>\$ 1,799,511</u>	<u>\$ 79,489</u>
\$ 849,158	\$ -	\$ 849,158	\$ -
839,082	88,760	927,842	-
<u>\$ 1,688,240</u>	<u>\$ 88,760</u>	<u>\$ 1,777,000</u>	<u>\$ -0-</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
COMMUNITY DEVELOPMENT BLOCK GRANT FUNDS
PROGRAM YEARS 1992, 1993, 1994, 1995, 1996, 1997 and 1998
CDBG No. B-92-MC-22-0003; B-93-MC-22-0003;
B-94-MC-22-0003; B-95-MC-22-003; B-96-MC-22-003;
B-97-MC-22-003; and B-98-MC-22-003

STATEMENT OF PROGRAM COSTS (CONTINUED)
Inception to October 31, 1998

	<u>Authorized Costs</u>
Program year 1996:	
Projects completed in prior years	\$ 518,718
Code enforcement	82,404
Urban redevelopment and housing	904,106
External agency funding	172,970
Capital projects	<u>51,000</u>
	<u>\$ 1,729,198</u>
Program year 1997:	
Education	\$ 4,491
Code enforcement	100,103
Urban redevelopment and housing	546,219
Housing demolition	79,135
Counseling services	188,979
External agency funding	1,040,502
Economic development	90,532
Program administration	198,712
Contingencies	<u>306,609</u>
	<u>\$ 2,555,282</u>
Program year 1998:	
Education	\$ 4,500
Code enforcement	113,100
Urban redevelopment and housing	864,090
Housing demolition	90,000
Counseling services	194,974
External agency funding	847,381
Economic development	102,507
Program administration	243,483
Contingencies	<u>21,529</u>
	<u>\$ 2,481,564</u>
	 <u>\$13,451,967</u>

<u>Expenditures</u>			Remaining To Be Expended
<u>To 10/31/97</u>	<u>Current Year</u>	<u>Total</u>	
\$ 518,718	\$ -	\$ 518,718	\$ -
55,706	-	55,706	26,698
690,845	49,620	740,465	163,641
150,233	-	150,233	22,737
-	7,391	7,391	43,609
<u>\$ 1,415,502</u>	<u>\$ 57,011</u>	<u>\$ 1,472,513</u>	<u>\$ 256,685</u>
\$ -	\$ 4,491	\$ 4,491	\$ -
48,343	51,759	100,102	1
157,640	352,820	510,460	35,759
31,983	47,152	79,135	-
87,289	101,261	188,550	429
97,379	903,154	1,000,533	39,969
42,705	47,827	90,532	-
96,480	102,232	198,712	-
-	-	-	306,609
<u>\$ 561,819</u>	<u>\$ 1,610,696</u>	<u>\$ 2,172,515</u>	<u>\$ 382,767</u>
\$ -	\$ -	\$ -	\$ 4,500
-	50,295	50,295	62,805
-	267,915	267,915	596,175
-	46,718	46,718	43,282
-	80,008	80,008	114,966
-	103,155	103,155	744,226
-	45,869	45,869	56,638
-	99,775	99,775	143,708
-	-	-	21,529
<u>\$ -0-</u>	<u>\$ 693,735</u>	<u>\$ 693,735</u>	<u>\$ 1,787,829</u>
<u>\$ 8,313,246</u>	<u>\$ 2,630,091</u>	<u>\$10,943,337</u>	<u>\$ 2,508,630</u>

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

PROGRAM YEARS 1998 AND 1997
PROJECT NUMBERS LA48-E180-006, 007, 008, 009, 010,
and LA48-V180-001

STATEMENT OF SOURCE AND STATUS OF FUNDS

1997 Program Year

Carried forward from prior years	\$ 2,024,261
Funds drawn by grantee in current year	\$ 51,915
Prior year receipts recognized in current year	<u>2,251</u>
Total program expenditures	\$ <u>54,166</u>
Funds remaining to be expended	\$ <u>1,970,095</u>
Funds remaining to be drawn	\$ 1,972,346
Prior year drawn spent in current year	<u>(2,251)</u>
Carryforward to subsequent year	\$ <u>1,970,095</u>

1998 Program Year

Current year grant funds	\$ 895,532
Carried forward from prior years	<u>1,970,095</u>
Total funds	\$ <u>2,865,627</u>
Funds drawn by grantee in current year	\$ 606,531
Prior year receipts recognized in current year	928
Current year receipts deferred	<u>(141,607)</u>
Total program expenditures	\$ <u>465,852</u>
Funds remaining to be expended	\$ <u>2,399,775</u>
Funds remaining to be drawn	\$ 2,259,096
Prior year drawn spent in current year	(928)
Current year receipts deferred	<u>141,607</u>
Carryforward to subsequent years	\$ <u>2,399,775</u>

OTHER SUPPLEMENTARY DATA

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

SUMMARY OF AD VALOREM TAX
ASSESSMENTS AND COLLECTIONS - CITY OF LAFAYETTE
Year Ended October 31, 1998

	<u>Total</u>	<u>General Fund</u>	<u>Recreation and Parks Fund</u>	<u>Debt Service Funds</u>
Total assessed valuation - 1997 roll -				
Original roll	\$506,899,135			
Additions to roll	578,868			
Deletions from roll	<u>(3,774,280)</u>			
Net roll	<u>\$503,703,723</u>			
 Millage	<u>13.21 mills</u>	<u>8.01 mills</u>	<u>1.92 mills</u>	<u>3.28 mills</u>
 Taxes levied	\$ 6,653,932	\$ 4,034,670	\$ 967,112	\$ 1,652,150
Collection of prior year taxes	<u>23,358</u>	<u>13,234</u>	<u>3,331</u>	<u>6,793</u>
	\$ 6,677,290	\$ 4,047,904	\$ 970,443	\$ 1,658,943
 Taxes collected	<u>6,629,827</u>	<u>4,019,125</u>	<u>963,544</u>	<u>1,647,158</u>
 Taxes receivable - 1997 roll	\$ 47,463	\$ 28,779	\$ 6,899	\$ 11,785
Taxes receivable - Prior years' rolls	<u>213,565</u>	<u>116,368</u>	<u>28,250</u>	<u>68,947</u>
 Total taxes receivable, October 31, 1998	<u>\$ 261,028</u>	<u>\$ 145,147</u>	<u>\$ 35,149</u>	<u>\$ 80,732</u>
 * General alimony tax	5.59 mills			
Street maintenance tax	1.29 mills			
Maintenance of public buildings tax	1.13 mills			

STATISTICAL SECTION

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

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

<u>Fiscal Year</u>	<u>General Government</u>	<u>Public Safety</u>	<u>Streets and Drainage</u>	<u>Urban Redevelop - ment and Housing</u>	<u>Economic Opportunity</u>
1989	\$ 12,147,798	\$ 13,166,342	\$ 7,869,210	\$ 1,454,728	\$ 3,620,800
1990	12,125,833	14,935,800	8,795,634	1,691,354	3,947,998
1991	12,892,424	16,135,014	9,760,301	2,111,212	3,154,005
1992	12,758,495	18,026,989	9,427,628	1,503,737	3,175,071
1993	12,967,593	17,271,789	8,770,674	1,493,081	2,221,703
1994	13,074,754	18,241,477	9,406,331	1,836,961	2,226,801
1995	14,136,266	19,463,967	11,328,615	1,822,931	1,656,797
1996	15,338,440	19,856,171	9,891,226	1,808,488	1,448,841
1997	17,469,562	21,276,497	9,588,005	2,159,424	1,663,438
1998	17,965,720	23,811,490	10,049,320	2,159,597	1,546,890

Notes:

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

Table 1

<u>Culture - Recreation</u>	<u>Public Transportation</u>	<u>Debt Service</u>	<u>Other</u>	<u>Total</u>
\$ 7,586,143	\$ 1,639,046	\$14,120,703	\$ 1,136,066	\$ 62,740,836
7,892,730	1,686,522	15,142,799	1,909,406	68,128,076
8,951,677	1,676,861	15,470,449	1,918,473	72,070,416
7,579,844	1,774,151	16,928,489	2,265,906	73,440,310
7,493,335	1,872,731	17,258,384	2,095,316	71,444,606
7,822,522	2,031,862	17,632,941	4,223,949	76,497,598
8,960,742	2,215,707	17,613,408	3,052,242	80,250,675
8,040,214	2,250,820	17,409,519	1,855,295	77,899,014
9,568,069	2,334,133	18,047,995	1,781,234	83,888,357
10,368,468	2,379,728	19,617,327	2,170,342	90,068,882

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

GENERAL GOVERNMENTAL REVENUES BY SOURCE (1)
Last Ten Fiscal Years

<u>Year</u>	<u>Taxes</u>	<u>Licenses and Permits</u>	<u>Inter- governmental</u>
1989	\$ 39,489,146	\$ 3,134,559	\$ 9,030,192
1990	43,652,256	3,426,906	11,065,298
1991	46,219,091	3,610,748	10,058,392
1992	46,519,061	3,600,687	11,157,369
1993	49,315,044	3,596,275	9,642,331
1994	53,387,732	3,619,562	13,050,746
1995	57,287,547	3,817,133	11,707,090
1996	60,985,313	4,572,261	10,617,248
1997	66,915,382	4,795,096	11,339,689
1998	73,198,228	5,100,758	11,952,509

Notes:

- (1) Includes General, Special Revenue, and Debt Service Funds.
- (2) Includes investment income and other miscellaneous revenues.

Table 2

<u>Charges for Services</u>	<u>Fines and Forfeitures</u>	<u>In Lieu of Taxes</u>	<u>Miscellaneous (2)</u>	<u>Total</u>
\$ 7,491,466	\$ 1,388,054	\$ 8,272,302	\$ 5,051,967	\$ 73,857,686
8,251,862	1,396,529	8,957,387	5,153,815	81,904,053
8,646,147	1,340,383	8,728,603	5,148,660	83,752,024
8,382,646	973,447	9,626,452	4,079,357	84,339,019
8,582,179	1,065,543	10,485,985	4,090,268	86,777,625
9,333,023	1,290,558	9,833,511	4,536,862	95,051,994
9,460,457	1,193,904	10,220,857	5,705,239	99,392,227
9,383,532	1,154,417	11,011,834	4,323,074	102,047,679
9,955,947	1,257,261	10,098,678	4,380,744	108,742,797
10,087,694	1,362,985	9,991,808	5,757,330	117,451,312

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

GENERAL GOVERNMENTAL TAX REVENUES BY SOURCE
Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>Ad Valorem Taxes</u>		<u>Interest and Penalty</u>	<u>Franchise Fees</u>
	<u>City</u>	<u>Parish</u>		
1989	\$5,045,611	\$6,994,685	\$ 40,232	\$ 843,030
1990	5,254,871	8,302,168	44,702	880,937
1991	4,941,860	8,388,028	43,399	895,867
1992	5,073,204	8,625,139	42,057	957,514
1993	5,174,603	9,002,311	44,390	954,907
1994	5,474,416	9,259,306	43,753	969,437
1995	5,775,817	9,752,905	52,848	915,199
1996	5,967,239	10,211,625	41,567	1,135,206
1997	6,358,052	10,922,210	51,337	1,137,980
1998	6,629,828	12,435,688	47,172	1,012,261

<u>Fire Insurance Rebate</u>	<u>Sales Taxes</u>			<u>Hotel Motel Tax</u>	<u>Total</u>
	<u>City 1961 Sales Tax</u>	<u>City 1986 Sales Tax</u>	<u>Parish Sales Tax</u>		
\$ 27,811	\$12,584,482	\$10,960,734	\$2,459,875	\$ 432,686	\$39,489,146
219,522	13,663,111	11,991,262	3,295,683	-	43,652,256
210,893	15,253,785	13,395,030	3,090,229	-	46,219,091
227,389	15,466,986	13,484,741	2,642,031	-	46,519,061
243,018	16,575,768	14,569,677	2,750,370	-	49,315,044
262,509	18,087,675	16,020,687	3,269,949	-	53,387,732
296,990	19,481,114	17,511,524	3,501,150	-	57,287,547
297,118	21,094,555	18,999,803	3,238,200	-	60,985,313
299,799	23,109,514	20,750,346	4,286,144	-	66,915,382
312,919	24,961,764	22,693,755	5,104,841	-	73,198,228

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

PROPERTY TAX LEVIES AND COLLECTIONS
Last Ten Fiscal Years

City of Lafayette:

<u>Fiscal Year</u>	<u>Total Tax Levy</u>	<u>Current Tax Collections</u>	<u>Percent of Current Taxes Collected</u>
1989	\$ 5,074,086	\$ 4,989,406	98.33%
1990	5,317,861	5,210,741	97.99
1991	4,969,960	4,887,111	98.33
1992	5,073,697	5,016,668	98.88
1993	5,175,289	5,130,715	99.14
1994	5,500,255	5,434,865	98.81
1995	5,763,289 .	5,718,653	99.23
1996	5,998,054	5,934,669	98.94
1997	6,241,261	6,203,847	99.40
1998	6,653,932	6,606,469	99.29

Table 3

<u>Delinquent Tax Collections</u>	<u>Total Tax Collections</u>	<u>Percent of Total Tax Collections To Total Tax Levy</u>	<u>Outstanding Delinquent Taxes (1)</u>	<u>Percent of Delinquent Taxes To Total Tax Levy</u>
\$ 56,205	\$ 5,045,611	99.44%	\$ 130,165	2.57%
44,130	5,254,871	98.82	186,138	3.50
54,749	4,941,860	99.43	214,257	4.31
56,536	5,073,204	99.99	214,745	4.23
71,736	5,202,451	100.52	215,432	4.16
39,551	5,474,416	99.53	241,270	4.39
57,163	5,775,816	100.22	228,736	3.97
32,571	5,967,240	99.49	259,545	4.33
60,329	6,264,176	100.37	236,624	3.79
23,358	6,629,827	99.64	261,028	3.92

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

PROPERTY TAX LEVIES AND COLLECTIONS (CONTINUED)
Last Ten Fiscal Years

Lafayette Parish (Dollars in Thousands):

<u>Fiscal Year</u>	<u>Total Tax Levy</u>	<u>Current Tax Collections</u>	<u>Percent of Current Taxes Collected</u>	<u>Delinquent Tax Collections</u>	<u>Total Tax Collections</u>
1989	\$ 7,032	\$ 6,766	96.22%	\$ 169	\$ 6,935
1990	8,412	8,212	97.62	139	8,351
1991	8,526	8,212	96.32	109	8,321
1992	8,736	8,430	96.50	135	8,565
1993	9,100	8,804	96.75	153	8,957
1994	9,330	9,107	97.61	102	9,209
1995	9,821	9,562	97.36	133	9,695
1996	10,243	10,089	98.50	71	10,160
1997	10,704	10,573	98.78	213	10,786
1998	12,501	12,372	98.97	15	12,387

Note:

(1) Includes unpaid taxes from prior years.

Table 3
(continued)

<u>Ratio of Total Tax Collections to Total Tax Levy</u>	<u>Outstanding Delinquent Taxes (1)</u>	<u>Ratio of Delinquent Taxes to Total Tax Levy</u>
98.62%	\$ 963	13.69%
99.27	1,023	12.16
97.60	1,228	14.40
98.04	1,391	15.92
98.43	1,534	16.86
98.70	1,655	17.74
98.72	1,781	18.13
99.19	1,864	18.20
100.77	1,782	16.65
99.09	1,896	15.17

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LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

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

City of Lafayette:

<u>Fiscal Year</u>	<u>Assessed Value (3)</u>	<u>Estimated Actual Value</u>	<u>Ratio of Assessed to Estimated Actual Value</u>
1989	\$ 264,000	N/A	N/A
1990	276,684	N/A	N/A
1991	284,485	N/A	N/A
1992	295,154	N/A	N/A
1993	332,388	N/A	N/A
1994	353,259	N/A	N/A
1995	370,153	N/A	N/A
1996	388,979	N/A	N/A
1997	471,750	N/A	N/A
1998	503,704	N/A	N/A

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

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

Lafayette Parish:

<u>Fiscal Year</u>	<u>Real Property</u>		<u>Personal Property</u>		<u>Exemptions Real Property</u>
	<u>Assessed Value</u>	<u>Estimated Real Value (2)</u>	<u>Assessed Value</u>	<u>Estimated Real Value (2)</u>	
1989	\$ 279,779	\$ 2,420,214	\$ 111,314	\$ 742,096	\$ 138,939
1990	281,681	2,412,976	115,057	767,047	139,578
1991	285,941	2,413,070	121,455	809,700	142,697
1992	322,225	2,723,924	132,800	885,333	158,231
1993	329,009	2,750,696	140,131	934,207	163,335
1994	340,468	2,774,173	154,258	1,028,387	170,320
1995	354,575	2,865,360	165,882	1,105,880	177,947
1996	452,442	3,156,108	188,594	1,257,291	209,157
1997	471,290	3,492,063	265,622	1,770,813	216,680
1998	490,684	3,635,587	238,307	1,588,714	223,952

Notes:

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

Table 4
(continued)

<u>Assessed Value</u>	<u>Total Estimated Real Value (2)</u>	<u>Ratio of Total Assessed Value to Total Estimated Real Value</u>
\$ 252,154	\$ 3,162,310	7.97%
257,160	3,180,023	8.09
264,699	3,222,770	8.21
296,794	3,609,257	8.22
305,805	3,684,903	8.30
324,406	3,802,560	8.53
342,510	3,971,240	8.62
431,879	4,413,399	9.79
520,232	5,262,876	9.88
505,039	5,224,301	9.67

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

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

<u>Fiscal Year</u>	<u>Lafayette City-Parish City of Lafayette</u>		
	<u>Operating Millage</u>	<u>Debt Service Millage</u>	<u>Total City Millage</u>
1989	11.47	7.75	19.22
1990	11.47	7.75	19.22
1991	11.47	6.00	17.47
1992	11.47	5.72	17.19
1993	11.57	4.00	15.57
1994	11.07	4.50	15.57
1995	11.07	4.35	15.42
1996	9.50	3.73	13.23
1997	9.93	3.28	13.21
1998	9.93	3.28	13.21

<u>Consolidated Government</u>			<u>Lafayette Parish School Board</u>				
<u>Lafayette Parish</u>							
<u>Operating Millage</u>	<u>Debt Service Millage</u>	<u>Total Parish Millage</u>	<u>Operating Millage</u>	<u>Debt Service Millage</u>	<u>Total School Board Millage</u>	<u>Other</u>	<u>Total</u>
26.47	4.28	30.75	33.15	4.00	37.15	30.67	117.79
26.47	4.28	30.75	33.15	4.00	37.15	30.67	117.79
26.47	4.28	30.75	33.15	4.00	37.15	30.67	116.04
25.35	4.00	29.35	31.15	3.25	34.40	30.32	111.26
25.34	4.00	29.34	31.15	2.93	34.08	40.19	119.18
25.54	3.80	29.34	33.56	2.89	36.45	40.29	121.65
25.34	3.80	29.14	33.56	2.60	36.16	40.02	120.74
21.65	3.24	24.89	33.56	2.22	35.78	34.20	108.10
22.08	4.67	26.75	33.56	2.10	35.66	34.20	109.82
22.83	3.92	26.75	33.56	1.60	35.16	34.20	109.32

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

PRINCIPAL TAXPAYERS - LAFAYETTE PARISH
October 31, 1998

<u>Taxpayer</u>	<u>Type of Business</u>	<u>1998 Assessed Value</u>	<u>Percentage of Total Assessed Valuation</u>
Bell South and Subsidiaries	Telephone service	\$ 30,064,270	3.84%
Bank One	Bank	10,880,140	1.39%
First National Bank of Lafayette	Bank	10,070,450	1.29%
SLEMCO	Energy services	6,547,490	.84%
Halliburton	Oilfield	6,117,390	.78%
Columbia Hospitals	Hospital	5,838,830	.75%
Trans La Gas/Atmos Energy	Energy services	5,564,310	.71%
LBA Savings Bank	Bank	4,278,330	.55%
Walmart/Sam's Discount	Department Store	4,152,760	.53%
Hibernia National Bank	Bank	<u>3,447,670</u>	<u>.44%</u>
		<u>\$ 86,961,640</u>	<u>11.12%</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

SPECIAL ASSESSMENT BILLINGS AND COLLECTIONS
Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>Special Assessment Billings (1)</u>	<u>Special Assessments Earned</u>
1989	\$ 602,406	\$ 269,710
1990	379,776	91,527
1991	299,696	82,312
1992	792,716	112,595
1993	571,125	206,548
1994	487,055	157,414
1995	368,939	106,004
1996	270,350	96,007
1997	192,835	73,319
1998	118,687	45,658

Notes:

(1) Includes assessments due currently and deferred.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

COMPUTATION OF LEGAL DEBT MARGIN
October 31, 1998

City of Lafayette:

Net assessed value		<u>\$503,703,723</u>
Debt limit - 10 percent of total assessed value		\$ 50,370,372
Amount of debt applicable to debt limit:		
Total general obligation debt (excluding sales tax, excess revenue and special assessment)	\$ 30,000	
Less:		
Assets in debt service funds available for payment of principal	<u>(30,000)</u>	
Total amount of debt applicable to debt limit		<u> -</u>
Legal debt margin		<u>\$ 50,370,372</u>

Lafayette Parish:

Total assessed values before exemptions and less public service		<u>\$728,991,000</u>
Debt limit - 10 percent of total assessed values		\$ 72,899,100
Amount of debt applicable to debt limit:		
Total general obligation debt	\$ 7,065,000	
Less:		
Assets in debt service funds available for payment of principal	<u>(281,902)</u>	
Total amount of debt applicable to debt limit		<u>6,783,098</u>
Legal debt margin		<u>\$ 66,116,002</u>

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LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

RATIO OF NET GENERAL BONDED DEBT
TO ASSESSED VALUE AND NET BONDED DEBT PER CAPITA
Last Ten Fiscal Years

City of Lafayette:

<u>Fiscal Year</u>	<u>Population</u>	<u>Assessed Value (1) (in thousands)</u>	<u>Gross Bonded Debt (2)</u>
1989	89,309 (4)	\$ 264,000	\$ 125,514,000
1990	94,440 (3)	277,000	122,588,000
1991	97,023 (4)	284,000	134,472,000
1992	100,567 (4)	295,000	130,893,000
1993	102,867 (5)	332,388	153,619,000
1994	106,829 (4)	353,259	154,437,000
1995	108,635 (4)	370,153	152,186,000
1996	110,017 (5)	388,979	145,503,000
1997	112,018 (4)	471,750	164,345,000
1998	113,788 (4)	503,704	196,275,000

<u>Debt Service Monies Available</u>	<u>Net Bonded Debt</u>	<u>Ratio of Net Bonded Debt to Assessed Value</u>	<u>Net Bonded Debt Per Capita</u>
\$ 15,303,615	\$110,210,385	.4175	\$ 1,234.03
15,816,990	106,771,010	.3855	1,130.57
17,808,352	116,663,648	.4108	1,202.43
17,883,994	113,009,006	.3831	1,123.72
18,848,674	134,770,326	.4055	1,310.14
18,730,390	135,706,610	.3842	1,270.32
19,119,832	133,066,168	.3595	1,224.89
19,317,025	126,185,975	.3244	1,146.97
22,374,372	141,970,628	.3009	1,267.39
27,266,663	169,008,337	.3355	1,485.29

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

RATIO OF NET GENERAL BONDED DEBT
TO ASSESSED VALUE AND NET BONDED DEBT PER CAPITA (CONTINUED)
Last Ten Fiscal Years

Lafayette Parish:

<u>Fiscal Year</u>	<u>Population (4)</u>	<u>Assessed Value (6) (in thousands)</u>	<u>Gross Bonded Debt (2)</u>	<u>Debt Service Monies Available</u>	<u>Net Bonded Debt</u>	<u>Ratio of Net Bonded Debt to Assessed Value</u>	<u>Net Bonded Debt per Capita</u>
1989	166,570	\$252,154	\$12,520,000	\$2,208,546	\$10,311,454	.0409	\$61.90
1990	164,762	257,160	11,550,000	2,038,880	9,511,120	.0370	57.73
1991	166,729	264,699	17,520,000	2,546,309	14,973,691	.0566	89.81
1992	170,185	296,794	16,440,000	2,276,725	14,163,275	.0477	83.22
1993	172,193	305,805	15,230,000	2,233,726	12,996,274	.0425	75.48
1994	176,391	324,406	13,965,000	1,886,476	12,078,524	.0372	68.48
1995	178,305	342,510	12,240,000	1,127,211	11,112,789	.0324	62.32
1996	180,222	431,879	10,625,000	647,463	9,977,537	.0231	55.36
1997	181,363	520,232	8,870,000	169,625	8,700,375	.0167	47.97
1998	184,521	505,039	7,065,000	281,902	6,783,098	.0134	36.76

Notes:

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

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LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

RATIO OF ANNUAL DEBT SERVICE EXPENDITURES FOR
GENERAL BONDED DEBT TO TOTAL GENERAL EXPENDITURES
Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Payments To Escrow</u>
1989	\$ 3,741,779	\$ 10,105,065	\$ -0-
1990	4,399,778	10,571,052	-0-
1991	4,441,062	10,868,030	-0-
1992	4,979,062	11,782,074	-0-
1993	5,441,405	9,977,690	1,646,197
1994	6,034,405	9,796,451	1,421,650
1995	8,093,405	9,234,797	-0-
1996	8,460,406	8,869,884	-0-
1997	9,078,406	8,888,605	-0-
1998	10,043,405	9,329,530	138,461

Notes:

- (1) Total Debt Service includes general obligation bonds and certificates of indebtedness (including sales tax and special assessment bonds).
- (2) Includes General, Special Revenue, and Debt Service Funds.

<u>Total Debt Service (1)</u>	<u>Total General Ex- penditures (2)</u>	<u>Ratio of Debt Service to Total General Expenditures</u>
\$13,846,844	\$ 62,740,836	22.07
14,970,830	68,128,076	21.97
15,309,092	72,070,416	21.24
16,761,136	73,440,310	22.82
17,065,292	71,444,606	23.89
17,252,506	76,497,598	22.55
17,328,202	80,250,675	21.59
17,330,290	77,899,014	22.25
17,967,011	83,888,357	21.42
19,511,396	90,068,882	21.66

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

COMPUTATION OF DIRECT AND OVERLAPPING DEBT
October 31, 1998

<u>Jurisdiction</u>	General Obligation Debt Outstanding	<u>Percent</u>	Lafayette <u>Parish Government</u> Share of <u>Debt</u>
Governmental Unit:			
City of Lafayette	\$ 30,000	100.00%	\$ 30,000
Lafayette Parish Government	7,607,000	100.00%	7,607,000
Other Governmental Agencies:			
Consolidated School District No. 1	5,495,000	100.00%	5,495,000
Bayou Vermilion District	3,525,000	100.00%	3,525,000
Lafayette Economic Development Authority	<u>1,137,715</u>	100.00%	<u>1,137,715</u>
	<u>\$17,794,715</u>		<u>\$17,794,715</u>

<u>City of Lafayette</u>	
<u>Percent</u>	<u>Share of Debt</u>
100.00%	\$ 30,000
61.67%	4,691,237
61.67%	3,388,767
61.67%	2,173,868
61.67%	<u>701,629</u>
	<u>\$10,985,501</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

REVENUE BOND COVERAGE
ELECTRIC, WATER AND SEWER BONDS
Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>Gross Revenue</u>	<u>Direct Operating Expenses *</u>
1989	\$ 129,827,547	\$ 95,115,147
1990	126,975,982	95,114,050
1991	119,141,752	94,477,931
1992	117,093,975	93,252,301
1993	122,558,630	101,233,945
1994	125,402,759	100,561,238
1995	128,070,487	98,178,917
1996	124,524,977	100,266,770
1997	126,621,991	101,463,743
1998	136,086,089	106,680,328

* Excludes depreciation and amortization.

Net Revenue Available For Debt Service	<u>Debt Service Requirement</u>			<u>Coverage</u>
	<u>Principal</u>	<u>Investment Income</u>	<u>Total</u>	
\$ 34,712,400	\$ 4,394,000	\$ 4,644,001	\$ 9,038,001	3.84
31,861,932	4,369,000	4,535,755	8,904,755	3.58
24,663,821	4,360,000	4,316,754	8,676,754	2.84
23,841,674	4,325,000	4,097,008	8,422,008	2.83
21,324,685	4,360,000	1,934,736	6,294,736	3.39
24,841,521	5,290,000	2,404,996	7,694,996	3.23
29,891,570	5,485,000	2,198,695	7,683,695	3.89
24,258,207	5,480,000	1,978,973	7,458,973	3.25
25,158,248	5,705,000	1,757,554	7,462,554	3.37
29,405,761	4,790,000	1,546,681	6,336,681	4.64

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

DEMOGRAPHIC STATISTICS
Last Ten Fiscal Years

<u>City of Lafayette</u>				
<u>Fiscal Year</u>	<u>Estimated Population</u>	<u>Per Capita Income (1)</u>	<u>Median Age (2)</u>	<u>Unemployment Rate (4)</u>
1989	89,309 (6)	N/A	29.4	6.3
1990	94,440 (5)	N/A	30.4	4.7
1991	97,023 (6)	N/A	30.6	5.4
1992	100,567 (6)	N/A	30.7	6.1
1993	102,867 (7)	N/A	N/A	7.1
1994	106,829 (6)	N/A	N/A	5.0
1995	108,635 (6)	N/A	N/A	5.2
1996	110,017 (8)	N/A	N/A	6.1
1997	112,018 (6)	N/A	N/A	4.5
1998	113,788 (6)	N/A	N/A	4.8

Notes:

- (1) U. S. Department of Commerce, Bureau of Economic Analysis
- (2) Lafayette Economic Development Authority
- (3) Lafayette Parish School Board
- (4) Louisiana Department of Labor
- (5) U. S. Census
- (6) Louisiana Tech survey
- (7) Estimated at July 1, 1993 by Lafayette Areawide Planning Commission
- (8) Estimated at July 1, 1993 by Lafayette City-Parish Consolidated Government Planning Division
- (9) Current dollars

<u>Lafayette Parish</u>				<u>Public Schools (3)</u>	
<u>Estimated Population</u>	<u>Estimated Per Capita Income (9)</u>	<u>Median Age (2)</u>	<u>Unemployment Rate</u>	<u>Average Daily Enrollment</u>	<u>Attendance</u>
166,570 (6)	16,161	28.8	6.2	28,492	27,780
164,762 (5)	16,193	29.7	4.4	28,853	28,276
166,729 (6)	N/A	29.9	5.2	29,744	29,149
170,185 (6)	17,489	29.9	7.0	30,061	29,460
172,193 (6)	17,725	N/A	5.4	30,456	29,238
176,391 (6)	18,456	N/A	5.6	30,201	28,691
178,305 (6)	18,153	N/A	5.1	30,580	29,204
180,222 (6)	19,376	N/A	4.9	30,484	29,021
181,363 (6)	20,891	N/A	4.0	30,264	29,589
184,521 (6)	22,078	N/A	4.2	28,475	30,037

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

PROPERTY VALUE, CONSTRUCTION AND BANK DEPOSITS
Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>Commercial Construction</u>	
	<u>Number of Permits</u>	<u>\$ (000's) Value</u>
1989 (1)	39	\$ 7,392
1990 (1)	42	24,415
1991 (1)	71	18,790
1992 (1)	49	16,593
1993 (1)	44	27,182
1994 (1)	46	39,869
1995 (1)	78	45,998
1996 (2)	78	51,670
1997 (2)	98	44,836
1998 (2)	124	86,817

Source:

- (1) Acadian Metropolitan Code Authority
- (2) The totals are for the City and Parish of Lafayette
- (3) Includes total Whitney Holding Corporation, Hibernia National Bank, and Premier Bank deposits of \$2,279,660, \$5,606,612 and \$3,748,000, respectively. These totals include deposits of Whitney, Hibernia and Premier branches operated outside of the Lafayette area.
- (4) Includes total Whitney Holding Corporation, Hibernia National Bank and Premier Bank deposits of \$2,397,900, \$5,574,562 and \$3,477,000, respectively. These totals include deposits of Whitney, Hibernia and Premier branches operated outside of the Lafayette area.

<u>Residential Construction</u>		
<u>Number of Permits</u>	<u>\$ (000's) Value</u>	<u>Bank Deposit (in Thousands)</u>
171	\$ 16,617	\$ 12,120,926 (3)
317	31,017	11,949,855 (4)
405	43,482	NOT AVAILABLE
560	54,370	NOT AVAILABLE
353	40,184	NOT AVAILABLE
387	47,079	NOT AVAILABLE
338	37,534	NOT AVAILABLE
834	86,330	NOT AVAILABLE
753	80,739	NOT AVAILABLE
737	93,269	NOT AVAILABLE

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

MISCELLANEOUS STATISTICS
October 31, 1998

Date of incorporation	1996
Form of government	Mayor/President - Council
Number of employees (excluding police and fire)	1,301
Area in square miles	277
Lafayette City-Parish Consolidated Government facilities and services:	
Miles of streets	995
Miles of drainage coulees	850
Number of bridges	284
Number of street lights	15,004
Culture and recreation:	
Community centers	9
Parks	34
Park acreage	809
Golf courses	2
Swimming pools	3
Tennis courts	56
Ballfields	102
Library:	
Locations	8
Books in collection	317,628
Number of reference inquiries	102,863
Fire protection:	
Number of stations	11
Number of Volunteer Fire Departments	7
Number of personnel and officers	222
Number of calls answered	4,038
Number of inspections conducted	5,743
Police protection:	
Number of stations	1
Number of personnel and officers	321
Number of patrol units	249
Number of law violations:	
Physical arrests	13,370
Traffic violations	25,329
Parking violations	13,255
Electric system:	
Miles of transmission lines	39.4
Miles of distributions lines	743
Number of meters in service	54,358
Daily average consumption in kilowatt hours	4,756,256
Maximum capacity of plant in kilowatts	329,000

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

MISCELLANEOUS STATISTICS (CONTINUED)
October 31, 1998

Sewerage system:	
Miles of sanitary sewers	637
Number of treatment plants	4
Number of service connections	35,433
Daily average treatment in gallons	16,610,000
Maximum daily capacity of treatment plant in gallons	18,500,000
Water system:	
Miles of water mains	878
Number of service connections	46,745
Number of fire hydrants	5,579
Daily average consumption in gallons	18,098,000
Maximum daily capacity of plant in gallons	24,009,000

LAFAYETTE
CONSOLIDATED
GOVERNMENT

LE DÉPARTEMENT DE LA CULTURE ACADIENNE ET CRIOLE



RECEIVED
LEGISLATIVE AUDITOR

99 APR 30 PM 2:24

OFFICE OF FINANCE & MANAGEMENT

ACCOUNTING DIVISION

TEL: (318) 291-8205
705 W. UNIVERSITY AVENUE
P. O. BOX 4017-C
LAFAYETTE, LOUISIANA 70502

April 27, 1999

Broussard, Poche', Lewis and Breaux, L.L.P.
Certified Public Accountants
P. O. Box 61400
Lafayette LA 70596-1400

Attn: Fayette Trahan

Fayette,

The following responses to the audit findings were provided by the department involved. Our Corrective Action Plan is as follows:

Finding #98-1

Act 551 of the 1991 regular session requires that more than fifty percent of the available funds of the Fire and Police Pension funds must be invested in interest-bearing securities of the United States government or certificates of deposit backed by local bank securities. At October 31, 1998, the Police Pension Fund had only 46.57% of such investments and, therefore, violated the state law. A similar finding (#97-1) was reported in the 1997 audit.

Corrective Action Plan:

Since the merger of the Fire and Police Pension Funds with the State system as of November 1, 1998, all funds have either been transferred to the state or are invested by LCG in compliance with Act 551 of the 1991 regular session.

Finding #98-2

A log of the activity related to RMRS - Postage by Phone is still not being maintained. This should be done to keep track of the funds on deposit with RMRS. This finding is a repeat of #97-3 reported in the 1997 audit.

Corrective Action Plan:

The RMRS - Postage by Phone credit balance was reconciled after October 31, 1998 for the year. The credit balance is currently being tracked monthly along with a reconciliation of all postage transactions.

Finding #98-3

In a test of 40 group insurance claims processed during the current fiscal year, one of the claims was processed incorrectly. The claim was \$35; however, the amount entered was \$38 causing an overpayment of \$3. Claims are entered into the computer system which automatically figures the payment amount. This claim was apparently not reviewed for accuracy after it was processed. A similar finding (#97-7) was reported in the 1997 audit.

Corrective Action Plan:

The bill that was turned in was a carbon and the Claims Specialist made an error in picking up the amount of the charge. The Group Insurance Section has been reminded to be more careful.

Finding #98-4

In a test of 60 cash disbursements, one of the disbursements requiring a purchase order was approved by Purchasing without the purchase order. This was a purchase made by the Police Department and although they followed the procedures and issued a purchase order, they failed to forward it to Purchasing with the invoice. Instead of Purchasing sending it back for the proper documentation, they noted that the procedure was improper, attached a DPR and approved it.

Corrective Action Plan:

All concerned parties in Purchasing have discussed this Finding, and will be more diligent in our review of DPR's to keep this situation from reoccurring. They will better document any cases in which this situation may occur, to include written notice to the Department if the correct procedures are not followed.

Finding #98-5

Support examined for check #182888 was \$11.43 less than the amount of the check. Upon further investigation, it was discovered that the division for which the disbursement was being made informed accounts payable that the amount of the check needed to be increased. Accounts payable increased the payment amount without obtaining support.

Corrective Action Plan:

Payables staff have been instructed not to pay any amount different from the invoice amount without a revised invoice and/or written documentation and approval from the division charged.

Finding #98-6

When testing the requests for reimbursement for the FHWA Hurricane Evacuation, FTA Parish Transit Study, FTA MPO Planning (97-98) and FTA Section 8 (96-97) grants, it was noted that the requests are not being prepared in a timely manner. The expenditures tested were incurred in 2/98, 7/98 and 10/98 and the requests were not prepared until 3/99.

Corrective Action Plan:

Drawdowns are made based upon a monthly budget detail printout. This printout lists all charges against the appropriation in each line item.

The charges are verified and documented prior to invoicing on the grants. This process should be completed and the reimbursement request submitted between 30 and 45 days after the end of the month.

Copies of all drawdowns will be forwarded to Accounting Division personnel, who will maintain a monthly reconciliation of the drawdown with the general ledger.

Finding #98-7

Certificates of Indebtedness in the amount of \$3,000,000 were issued to finance construction of the new health unit facility. The ordinance approving the issuance required the establishment of a Sinking Fund to account for the debt service. A Sinking Fund was not established as required. In addition, the long-term debt was not recorded in the General Long-Term Debt Account Group. An audit adjustment was made to correct these at October 31, 1998.

Corrective Action Plan:

The Sinking Fund has been established as required. Copies of all ordinances relating to an accounting matter are obtained from Council staff by Accounting and will be reviewed for compliance upon final adoption.

Finding #98-8

Current year activity was improperly recorded in the FHWA 96-97 grant (fund 228). The grant period ended 10/31/97 and, therefore, the activity should have been recorded in the FHWA 97-98 grant (fund 231).

Corrective Action Plan:

Timesheets are routinely updated for current grant programs. However, some employees, evidently, keep timesheets that are outdated. The charges cited were made against the right program, but with the old timesheet. As a corrective measure, when timesheets are issued, staff will be notified to discard all previous copies of timesheets they may have on file. The Division Manager will check dormant accounts monthly for incorrect activity.

Finding #98-9

There are still three FTA capital grants awarded to the Government which have not been recorded in the budgetary system. These consist of grants for the purpose of acquiring electronic fare boxes, miscellaneous equipment, and bus shelters. This finding was reported in the 1996 audit and not repeated in the 1997 audit due to the status of the finding as reported in the Government's schedule of prior year findings. Based on that schedule, budget revisions had been prepared by public works staff responsible for the various purchases and were to be sent through the system for Council action. However, as of October 31, 1998 the budget revisions had not been processed.

Corrective Action Plan:

Grant funding will be budgeted in the current fiscal year based upon availability and need.

Finding #98-10

In the 1997 fiscal year, \$150,000 of CDBG funds were disbursed to Lafayette Catholic Services in the form of a loan. The amount was properly recorded as an external appropriation in the CDBG program; however, the loan was not recorded in the CD - First Time Homebuyer Fund until the 1998 fiscal year.

Corrective Action Plan:

Department of Community Development personnel have been made aware of the need to inform Accounting Division personnel of any loans made with CDBG grant funds at the time the loan agreement is finalized.

Finding #98-11

In 1/96, a new contract was entered into for wholesale water sales to another municipality. However, data processing was not informed of the rate change and as a result, the old rate was incorrectly used in the water billings for twenty-three months. This resulted in an under billing of \$111,849. Procedures should be implemented to assure rate changes on negotiated wholesale contracts are implemented timely and accurately.

Corrective Action Plan:

Lafayette Utilities System has instituted a Wholesale Water Contract & Billing Policy which states in part, "once a contract document and accompanying memo is sent to appropriate Divisions, the Support Services Division will be responsible for insuring that the wholesale customer is billed commencing with the date in the contract and at the rate stipulated in the contract. The Support Service Division will send a memo to the Information Services Division (with copies to the Director, Engineering Manager, Utility Marketing Supervisor, Water Operations Manager and Chief Civil Engineer) setting up the new rate and requesting that the billing commence as specified in the contract".

Finding #98-12

The total amount reported as expended on the Grantee Performance Report prepared for the 1997 CDBG Program Year did not agree to the total expenditures reported on the general ledger and there was no reconciliation of the two. The difference was \$18,637. The amount on the Grantee Performance Report exceeded the general ledger by this amount.

Corrective Action Plan:

The difference has been reconciled and any reporting and/or drawdown corrections that are needed will be submitted to HUD. In the near future, Community Development personnel and Accounting Division personnel will develop a worksheet to reconcile the monthly drawdown detail, as well as any annual reports, to the general ledger.

Finding #98-13

HUD-52683 was prepared for the quarters ended 3/31/98 and 9/30/98 but not for the other quarters during the fiscal year. In fiscal year 1997, the report had not been prepared for any of the quarters as reported in #97-10.

Corrective Action Plan:

Beginning October 1, 1997 administration of the HUD Section-8 program was contracted out to the Housing Authority of Lafayette, a separate agency from LCG. According the Housing Authority HUD-52683 is only required to be submitted twice a year; for periods ending 03/31 and 09/30.

Finding #98-14

Again this year, there was no documentation to support the annual review of the tenant utility allowances, as required by HUD to determine the reasonableness of the allowances. Based on information examined during the audit, it appears that the review has not been done since 1988. This finding is a repeat #97-13 reported in the 1997 audit.

Corrective Action Plan:

The voucher program started on May 1, 1998. The maximum annual contribution allowed by HUD was 8/12 of the Annual Contributions Contract.

The Housing Authority of Lafayette has received proposals from outside firms to update the Utility Allowance Schedule. Negotiations for a contract should be completed in the near future. The Housing Authority anticipates on having an updated Utility Allowance Schedule by July 1, 1999.

Finding #98-15

When testing HUD required reports, it was noted that amounts were calculated incorrectly. The wrong administrative fee was used in one instance and in the other instance, the maximum annual contributions was computed incorrectly for the Voucher Program. In addition, the Year-End Settlement reports at 12/31/98 were not prepared in a timely manner. A similar finding (#97-15) was reported in the 1997 audit.

Corrective Action Plan:

The Year End Settlement statements for 1998 were sent to the HUD office in Fort Worth, Texas on March 11, 1999. The Fort Worth HUD Office took over the Section 8 Program from New Orleans in late 1998. In conversations between the Fort Worth HUD Office and Housing Authority finance department personnel in February 1999, the HUD Office said they would not be ready for the reports until the middle of March. In the future, Year End Settlement statements will be prepared and mailed within 45 days after the end of the fiscal year.

Finding #98-16

In reviewing 25 Section 8 Housing Assistance Program tenant files, the following problems were identified (a similar finding (#97-1 1) was reported in the 1997 audit):

- 1) For eight tenant files tested, the gross rent exceeded the fair market rent. This resulted in questioned costs of \$2,443. In some instances, the reason the gross rent exceeded the fair market rent was because re-certification had not taken place in a two-year period and the fair market rents had changed. However, in the other instances, the Lafayette Housing Authority used the City's fair market rents instead of the Parish's.
- 2) For seven tenant files tested, re-certifications were not performed on an annual basis, as required.

3) For two tenant files tested, a change in income was overlooked. One of the instances was discovered four months later and the other one was not discovered. This resulted in questioned costs of \$588.

4) For three tenant files tested, the utility allowance entered into the computer system was incorrect. This resulted in questioned costs of \$72. It also resulted in the Government receiving less in Section 8 funding than they were entitled to had the correct information been entered. The amount was only \$65. However, it is indicative of an internal control weakness.

5) For one of the tenant files tested, the incorrect number of allowances was used in computing the total tenant payment. This resulted in questioned costs of \$108.

Corrective Action Plan:

The Housing Authority of Lafayette has developed, and is using several logs and reports to track program activities; including re-certifications, HQS inspections, interim changes, MTCS reporting and other HUD required functions.

Finding #98-17

The rate used to compute administrative fees for the Section 8 Housing Assistance Program for the period 10/97-12/97 was incorrect. The old rate of \$40.30 was used instead of the new rate which became effective 10/1/97 of \$35.22. This resulted in questioned costs of \$2,413.

Corrective Action Plan:

Lafayette Consolidated Government Accounting personnel will, independently from the Housing Authority of Lafayette, verify directly with HUD the administration fee for the year.


Finding #98-18

Several problems were noted with the DBE quarterly reports prepared for the Federal Transit Administration as follows (a similar finding (497-14) was reported in the 1997 audit):

- 1) The total reported for the year as paid to a DBE did not agree to the amount paid according to the accounting records. The difference was \$29,616. The amount reported was less than the accounting records by this amount.
- 2) The report for the 4th period of 1998 was mathematically incorrect.
- 3) The amount reported as the total contracts awarded to all contractors does not reconcile to the amount recorded in the general ledger.

Corrective Action Plan:

Quarterly reports will be reconciled to the general ledger by Accounting Division personnel prior to submission.


Kerry Collins, CPA
Accounting Manager

LAFAYETTE
CONSOLIDATED
GOVERNMENT

UNITEE DE LA CULTURE ACADIENNE ET CREOLE



OFFICE OF FINANCE & MANAGEMENT

ACCOUNTING DIVISION

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April 1, 1999

Fayetta Trahan
Broussard, Poche', Lewis & Breaux, CPA's
P.O. Box 31329
Lafayette LA 70593-1329

Dear Fayetta,

This letter is to inform you of the status of those findings shown in the audit report of the Lafayette City-Parish Consolidated Government for the year ended October 31, 1997, in accordance with OMB Circular A-133.

Finding #97-1

Act 551 of the 1991 regular session requires that more than fifty percent of the available funds of the Fire and Police Pension funds must be invested in interest-bearing securities of the United States government or certificates of deposit backed by local bank securities. At October 31, 1997, the Police Pension and Relief Fund had only 47.109.- of such investments and, therefore, violated the state law.

Current Status:

This finding was repeated in the 1998 audit. Since the merger of the Fire and Police Pension Funds with the State system as of November 1, 1998, all funds have either been transferred to the state or are invested in compliance with Act 551 of the 1991 regular session.

Finding #97-2

The Environmental Services division of the Government provides the solid waste and recycling contractors with the number of customers they are to bill the Government for collection services each month. In preparing this information for the contractors, the Division is using a specialized report generated by Data Processing entitled "Breakdown of Active and Inactive Accounts" in lieu of reports which are used in the billing process. This specialized report is generated at the end of the last billing cycle of the month, which is usually during the end of the second week of the following month. As a result of this procedure, it appears that the Government is paying for more customers than it collects services from, since any new customers activated between the end of the month and the date the report is generated would be included. If the same basis were being utilized for billing and collection, the Government would have paid approximately \$22,171

less to contractors during the fiscal year. In addition, the reports which are used by Environmental Services are not retained by them; and therefore, could not be reviewed to verify the number of customers used in their computations.

Current Status:

No action taken. No similar finding noted in the 1998 audit.

Finding #97-3

A log of the activity related to RMRS - Postage by Phone account is not being maintained. This should be done to keep track of the funds on deposit with RMRS.

Current Status:

This finding was repeated in the 1998 audit. The RMPS - Postage by Phone credit balance was reconciled after October 31, 1998 for the year. The credit balance is currently being tracked monthly along with a reconciliation of all postage transactions.

Finding #97-4

In our test of cash receipts, the following problems were noted:

- a) The deposit tickets prepared on April 3, 1997 and October 7, 1997 did not agree to actual receipts for each day;
- b) The DP printout for parking tickets on October 7, 1997 did not have initials of the individual verifying the information as required by current procedures;
- c) The cutout slip for cashier #6 on November 21, 1996 was not initialed by the mail clerk as required under current procedures.

Current Status:

Resolved. No similar finding noted in the 1998 audit.

Finding #97-5

On August 8, 1997, an internal memorandum was sent to the Government's attorney regarding four assessments which had reached a delinquency period exceeding normal collection time and requesting that immediate action be taken. According to established procedures, a demand letter should have been sent by the attorney to these property owners sometime around September giving them ten days to respond. As of the date of our work, which was January 6, 1998, revenue collection had not received any correspondence from the attorney and there had been no follow-up by revenue collection.

Current Status:

Three of the four delinquent assessments have been collected. There has been a judgment rendered in the fourth case, but to date has not been collected.

Finding #97-6

The Fire and Police Pension Funds, investment money manager and custodian are reporting different amounts for some of the same investments and also reporting different investments as being held at October 31, 1997. The differences are not considered material to either fund; however, it seems that the money manager and the custodian should be reporting the same amounts and the same investments at any point in time or some type of explanation should be obtained and documented for the differences.

Current Status:

Resolved. No similar finding noted in the 1998 audit.

Finding #97-7

In our test of 40 group insurance claims processed during the current fiscal year, one of the claims was processed incorrectly. The claim was \$20; however, the amount entered was \$25 causing the payment to be \$4 more than it should have been. The claims are entered into the computer system which automatically figures the payment amount. This claim was apparently not reviewed for accuracy after it was processed.

Current Status:

Finding repeated in the 1998 audit. Staff have been instructed to carefully review claims after they are processed.

Finding #97-8

During the course of the audit, problems with various general ledger accounts caused us to conclude that the general ledger is not being properly reviewed for accuracy and necessary reconciliations are not being prepared for some of the accounts. Also, journal vouchers do not always include adequate explanation and support. Below are the specific problems encountered.

- a) Bank reconciliations were not prepared on a monthly basis during the year because of employee vacancies. As a result of this, numerous errors went undetected for several months until the October 31, 1997 bank reconciliations were prepared, after year end.
- b) The water District North payable account was understated by \$64,208 because of errors in the manner monthly activity was being recorded. In depth analysis of the account revealed that it had not been reconciled for the last few years. Although the general ledger account was out of balance, net collections remitted to Water District North were proper and no overpayments or under payments occurred.
- c) The retirement account in the Utility Fund was out of balance for a significant portion of the year.
- d) Although we did not investigate all amounts due to immateriality, it was apparent from examination of the trial balances that some accounts had offsetting balances in another account which had been posted to the wrong account in error.

Current Status:

Resolved. No similar finding noted in the 1998 audit.

Finding #97-9

The purpose of reconciliations of fixed assets is to ensure that acquisitions of equipment and other property purchased during the fiscal year, as recorded in the accounting records, are properly and promptly tagged and reflected in the Government's inventory of fixed assets as maintained by the Purchasing Department. For the year ended October 31, 1997, the fixed asset reconciliations were not prepared on a timely basis to accomplish the objective of the procedures in a timely manner. In addition, equipment purchased prior to October 31, 1997 had not been promptly tagged until the reconciliations were performed. The reconciliations, in addition to the tagging process, were not completed until the end of March 1998.

Current Status:

Resolved. No similar finding noted in the 1998 audit.

Findings and Questioned Costs for Federal Awards

The following findings related to the major programs and are required to be reported in accordance OMB Circular A-133:

Finding #97-10

HUD-52683, Report on Program Utilization was not filed for fiscal year 1997.

Current Status:

Finding repeated in the 1998 audit. Beginning October 31, 1997 administration of the HUD Section-8 program was contracted out to the Housing Authority of Lafayette, a separate agency from LCG. According to the Housing Authority HUD-52683 is only required to be submitted twice a year; for periods ending 03/31 and 09/30. HUD-52683 reports were filed for 03/31/98 and 09/30/98.

Finding #97-11

In reviewing 25 Section 8 Housing Assistance Program tenant files, we found that re-certifications and inspections were not being updated on an annual basis and certificates of rent reasonableness forms were not filed for new contracts and changes in gross rent. In addition, computations for child support income were incorrect in four files; utility allowances were incorrect in two files; the computation of monthly income incorrect in one file; the gross rent exceeded the Fair Market Rent (FMR) at the time of the initial contract for the current unit in five files; the file did not contain documentation showing how the utility allowance was computed in four files; there was no verification of income in five files; and for one file tested, the contract/lease amendment was not updated to reflect the current computations.

Current Status:

Finding repeated in the 1998 audit. Beginning October 31, 1997 administration of the HUD Section-8 program was contracted out to the Housing Authority of Lafayette, a separate agency from LCG. The Housing Authority of Lafayette has developed, and is using several logs and reports to track program activities; including re-certifications, HQS inspections, interim changes, MTCS reporting and other HUD required functions.

Finding #97-12

The Government was authorized to issue vouchers for the Section 8 Program as of April 1, 1992. However, housing and utility assistance payments made for the vouchers issued since that date were computed based on the regulations for computing certificate payments instead of voucher payments.

Current Status:

Resolved. No similar finding noted in the 1998 audit.

Finding #97-13

Documentation of an annual review of tenant utility allowances is required by HUD to determine the reasonableness of the allowances. We were unable to obtain documentation supporting the annual review for the current year.

Current Status:

Finding repeated in the 1998 audit. The Housing Authority of Lafayette has received proposals from outside firms to update the Utility Allowance Schedule. Negotiations for a contract should be completed in the near future. The Housing Authority anticipates having an updated Utility Allowance Schedule by July 1, 1999.

Finding #97-14

The DBE quarterly report for the quarter ended December 31, 1996 for the Federal Transit Administration Grant did not include the November 1996 payment to Affiliated Blind of Louisiana, Inc. for October services provided. Although the DBE goal was met without this payment, the report was inaccurate and indicative of a weakness in internal control over the compliance reporting requirement.

Current Status:


Finding repeated in the 1998 audit. Quarterly report will be reconciled to the general ledger by Accounting Division personnel prior to submission.

Finding #97-15

In reviewing reports filed for the Section 8 Housing Assistance Program (HUD52681 and HUD-52595), we found numerous errors in reporting the financial-data which is indicative of a weakness in internal control over the compliance reporting requirement.

Current Status:

Finding repeated in the 1998 audit.



Kerry Collins, CPA
Accounting Manager