

**LAFAYETTE CITY-PARISH
CONSOLIDATED GOVERNMENT**

FINANCIAL REPORT

OCTOBER 31, 2002

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

ANNUAL FINANCIAL REPORT
YEAR ENDED OCTOBER 31, 2002

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INDEPENDENT AUDITORS' REPORT

To the Lafayette City-Parish
Council of Lafayette, Louisiana

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Lafayette City-Parish Consolidated Government, as of and for the year ended October 31, 2002, which collectively comprise the Lafayette City-Parish Consolidated Government's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Government's management. Our responsibility is to express opinions 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, a component unit, which represent 19.80% and 21.97%, respectively, of the assets and operating revenues of the business-type activities totals and 1.71% and 1.35%, respectively, of the assets and program and general revenues of the aggregate discretely presented component units. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion, insofar as it relates to the amounts included for Lafayette Public Power Authority and Marshal-City Court of Lafayette, is based on the reports of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. 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 reports of other auditors provide a reasonable basis for our opinions.

The basic financial statements do not include financial data of various governmental agencies (component units), which should be included in order to conform with accounting principles generally accepted in the United States of America. The effects of the omission of these governmental agencies on assets, liabilities and net assets at October 31, 2002 and the change in net assets for the year then ended on the aggregate discretely presented component units cannot be determined.

In our opinion, based on our audit and the reports of other auditors, because the omission of the financial statements of component units results in an incomplete presentation as explained in the third paragraph, the financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the aggregate discretely presented component units, as of October 31, 2002 and the changes in financial position thereof for the year then ended.

In addition, in our opinion, based on our audit and the reports of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Lafayette City-Parish Consolidated Government, as of October 31, 2002, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As described in Note 1, the Lafayette City-Parish Consolidated Government has implemented a new financial reporting model, as required by the provisions of GASB Statement No. 34, "Basic Financial Statements-and Management's Discussion and Analysis-for States and Local Governments", in 2002.

In accordance with Government Auditing Standards, we have also issued our report dated April 11, 2003, on our consideration of Lafayette City-Parish Consolidated Government's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with Government Auditing Standard, and should be read in conjunction with this report in considering the results of our audit.

The Management's Discussion and Analysis on pages 4 through 20 is not a required part of the basic financial statements but is supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Lafayette City-Parish Consolidated Government's basic financial statements. The accompanying financial information listed as other supplementary information (including the schedule of expenditures of federal awards) and the budgetary comparison schedules listed as required supplementary information in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied by us and the other auditors in the audit

of the basic financial statements and, in our opinion, based on our audit and the reports of other auditors, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The accompanying financial information in the Statistical Section has not been subjected to the auditing procedures applied by us in the audit of the basic financial statements and, accordingly, we express no opinion on them.

Lafayette, Louisiana
April 11, 2003

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT

MANAGEMENT'S DISCUSSION AND ANALYSIS

As financial management of the Lafayette City-Parish Consolidated Government (LCG), we offer readers of this financial statement an overview and analysis of the financial activities of the Lafayette City-Parish Consolidated Government. This narrative is designed to assist the reader in focusing on significant financial issues, identify changes in the LCG's financial position, identify any material deviations from the approved budget documents, and identify individual fund issues or concerns.

The Management's Discussion and Analysis (MD&A) is designed to focus on the current year's activities, resulting changes and currently known facts. It should be read in conjunction with the financial statements that begin on page 22.

FINANCIAL HIGHLIGHTS

- Assets of the LCG primary government exceeded its liabilities at the close of the most recent fiscal year by \$592.8 million (*net assets*). Of this amount, 5%, or \$28.3 million, (*unrestricted net assets*) may be used to meet the LCG's ongoing obligations to citizens and creditors.
- The LCG's total net assets increased by \$17.4 million (3%) during 2002. Governmental activities net assets increased \$6.8 million during 2002, while business-type activities net assets increased \$10.6 million.
- As of the close of the fiscal year, the LCG's governmental funds reported combined ending fund balances of \$188.7 million, an increase of \$33.5 million in comparison with the prior year. Approximately 63% of this total amount, \$118.3 million, is available for spending at the LCG's discretion (*unreserved fund balance*).
- Resources available for appropriation in the General Fund were \$.2 million above budget. However, expenditures and transfers were \$9.6 million less than budgeted for the year.
- At October 31, 2002, unreserved fund balance for the General Fund was \$22.7 million, or 36% of total 2002 General Fund expenditures and transfers.

OVERVIEW OF THE FINANCIAL STATEMENTS

With the implementation of Governmental Accounting Standards Board Statement No. 34, a government's presentation of financial statements has been greatly changed. This is the first year that the Lafayette City-Parish Consolidated Government has adopted the new format. The new statements focus on the LCG as a whole (government-wide) and the major individual funds. Both perspectives (government-wide and major fund) allow the reader to address relevant questions, broaden a basis for comparison (year to year or government to government), and should enhance LCG's accountability.

Government-Wide Financial Statements

The government-wide financial statements (see Exhibits A and B) are designed to be similar to private-sector business in that all governmental and business-type activities are consolidated into columns which add to a total for the primary government. These statements, for the first time, combine governmental fund's current financial resources with capital assets and long-term obligations. Also presented in the government-wide financial statements is a total column for the business-type activities of the primary government. Component units are separate legal governmental entities to which the LCG Council may be obligated to provide financial assistance and are presented as a separate column in the government-wide statements and as individual activities in the fund financial statements.

The Statement of Net Assets (Exhibit A) presents information on all the LCG's assets and liabilities, with the difference between the two reported as net assets. Over time, changes in net assets may serve as a useful indicator of whether the financial position of the LCG is improving or deteriorating.

The Statement of Activities (Exhibit B), presents information showing how the LCG's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods. For example, uncollected taxes and earned but unused vacation leave result in cash flows for future periods. The focus of the Statement of Activities is on both the gross and net cost of various activities that are provided by the government's general tax and other revenues. This is intended to summarize information and simplify the user's analysis of cost of various governmental services and/or subsidy to various business-type activities and component units.

The governmental activities reflect the LCG's basic services including public safety (fire and law enforcement), general government (executive, legislative, judicial, finance, administrative services), streets and drainage, traffic and transportation, culture and recreation, health and welfare, economic development, conservation, and urban redevelopment and housing. These services are financed primarily with taxes. The business-type activities reflect private sector type operations where the fee for service typically covers all or most of the cost of operations including depreciation. The City's electric, water, wastewater, and fiber optics utilities and the LCG's solid waste collection, environmental services and animal shelter control program are reported here.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Traditional users of governmental financial statements will find the fund financial statements presentation more familiar. The focus is now on major funds, rather than generic fund types.

Governmental Funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. The governmental major funds (see Exhibits C through F) presentation is presented on a sources and uses of liquid resources basis. This is the manner in which the financial plan is typically

developed. Unlike the government-wide financial statements, governmental fund financial statements focus on near-term outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's current financing requirements. The LCG has presented the General Fund, the City's Sales Tax Trust funds and Capital Improvement Fund, as well as the City's 2001A Sales Tax Bond Construction Fund as major funds. All non-major governmental funds are presented in one column, titled other governmental funds. Combining financial statements of the non-major funds can be found in the other supplementary information section which follows the basic financial statements.

Proprietary Funds encompass both enterprise and internal service funds on the fund financial statements. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. Internal service funds are an accounting device used to accumulate and allocate costs internally among the LCG's various functions. The LCG uses internal service funds to account for its central vehicle maintenance, central printing, and self-insured insurance, and group hospitalization activities. Because all of these services predominantly benefit governmental rather than business-type functions, they have been included within the governmental activities section in the government-wide financial statements. Combining statements of the non-major individual enterprise and internal service funds can be found in the other supplementary information section following the basic financial statements. The basic proprietary fund statements are located at Exhibits G through K.

Fiduciary Funds are used to account for resources held by the LCG in a trustee capacity or as an agent for others. These funds (see Exhibits L and M) are restricted in purpose and do not represent discretionary assets of the LCG. Therefore, these assets are not presented as part of the government-wide financial statements.

The total columns on the business-type fund financial statements for enterprise funds (see Exhibits G and I) and for the governmental major funds at the government-wide financial statements require reconciliation. The governmental funds differences result from the different measurement focus and the reconciliation is presented on the pages following each statement (see Exhibits D and F). The flow of current financial resources will reflect bond proceeds and interfund transfers as other financial sources as well as capital expenditures and bond principal payments as expenditures. The reconciliation will eliminate these transactions and incorporate the capital assets and long-term obligations into the *Governmental Activities* column in the government-wide statements. For proprietary funds, the differences relate to transactions with the governmental funds that have been eliminated. This reconciliation is presented on the pages following the statements (see Exhibits H and J).

Infrastructure Assets

General capital assets include land, land improvements, easements, buildings, vehicles, equipment and machinery, infrastructure, and all other assets of a tangible nature that are used in operations and that exceed the LCG's capitalization threshold. (see Note 10). All projects completed and acquisitions occurring in fiscal year ended October 31, 2002 have been capitalized. Governmental Accounting Standards Board Statement No. 34 allows the LCG a transitional period to October 31, 2005 for reporting infrastructure assets. The LCG has capitalized all purchased capital assets and all donated non-infrastructure general capital assets. Donated infrastructure assets (those placed into service through contributions from private development) have not been capitalized in this financial presentation for the years 1980 through 2001. The

LCG plans to record all material donated assets within the next two fiscal years. Prior to the implementation of the new reporting model, no depreciation was charged on general capital assets. Accumulated depreciation was recorded for the first time in the 2002 financial statements based on the date of acquisition and the life span of the asset.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements are a required part of the basic financial statements and can be found on pages 60 through 104 of this report.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information*, the budgetary comparison schedules. Required supplementary information can be found in Exhibits P-1 through P-3 of this report.

The other supplementary information section referred to earlier in connection with the non-major governmental and proprietary funds is presented immediately following the required supplementary information in Exhibits Q-1 through Q-38.

Also included in the report is the Office of Management and Budget A-133 Single Audit Auditor reports, findings and schedules.

The Statistical Section (see Tables 1 through 15) are included for additional information and analysis and do not constitute a part of the audited financial statements.

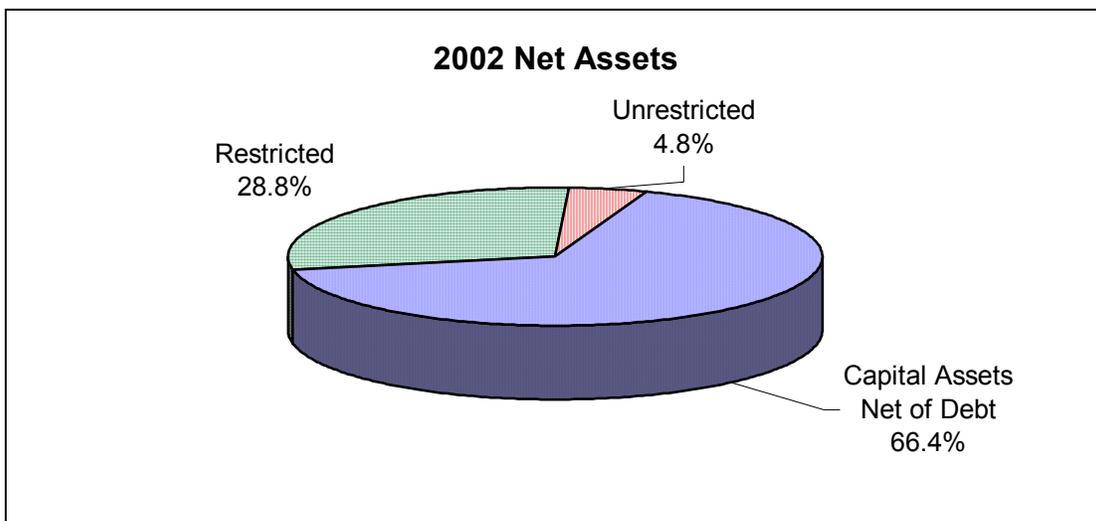
GOVERNMENT-WIDE FINANCIAL ANALYSIS

The following table reflects the condensed statement of net assets for 2002. Prior year data is not presented in the implementation year but will be included in future years for comparison purposes.

Table 1
Lafayette City-Parish Consolidated Government
Condensed Statement of Net Assets
October 31, 2002
(in millions)

	Governmental Activities	Business- Type Activities	Total
Assets:			
Current and other assets	\$ 215.9	\$ 50.2	\$ 266.1
Restricted assets	-	135.1	135.1
Capital assets	338.3	392.4	730.7
Total assets	\$ 554.2	\$ 577.7	\$ 1,131.9
Liabilities:			
Current liabilities	\$ 19.6	\$ 20.5	\$ 40.1
Long-term liabilities	364.0	135.0	499.0
Total liabilities	\$ 383.6	\$ 155.5	\$ 539.1
Net assets:			
Invested in capital assets net of debt	\$ 135.5	\$ 258.3	\$ 393.8
Restricted	46.1	124.6	170.7
Unrestricted	(11.0)	39.3	28.3
Total net assets	\$ 170.6	\$ 422.2	\$ 592.8

For more detailed information see Exhibit A, the Statement of Net Assets.



The LCG's *combined* net assets at year end total \$592.8 million. Approximately 66.4% (\$393.8 million) of the LCG's net assets as of October 31, 2002 reflects the LCG's investment in capital assets (land, buildings, infrastructure, machinery and equipment) less any related outstanding debt used to acquire those assets that is still outstanding. The LCG uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Another 28.8% of the LCG's net assets are subject to external restrictions on how they may be used such as property tax approved by the electorate for specific purposes. The remaining 4.8% (\$28.3 million) of net assets, referred to as *unrestricted*, may be used to meet the ongoing obligations of the LCG to citizens and creditors.

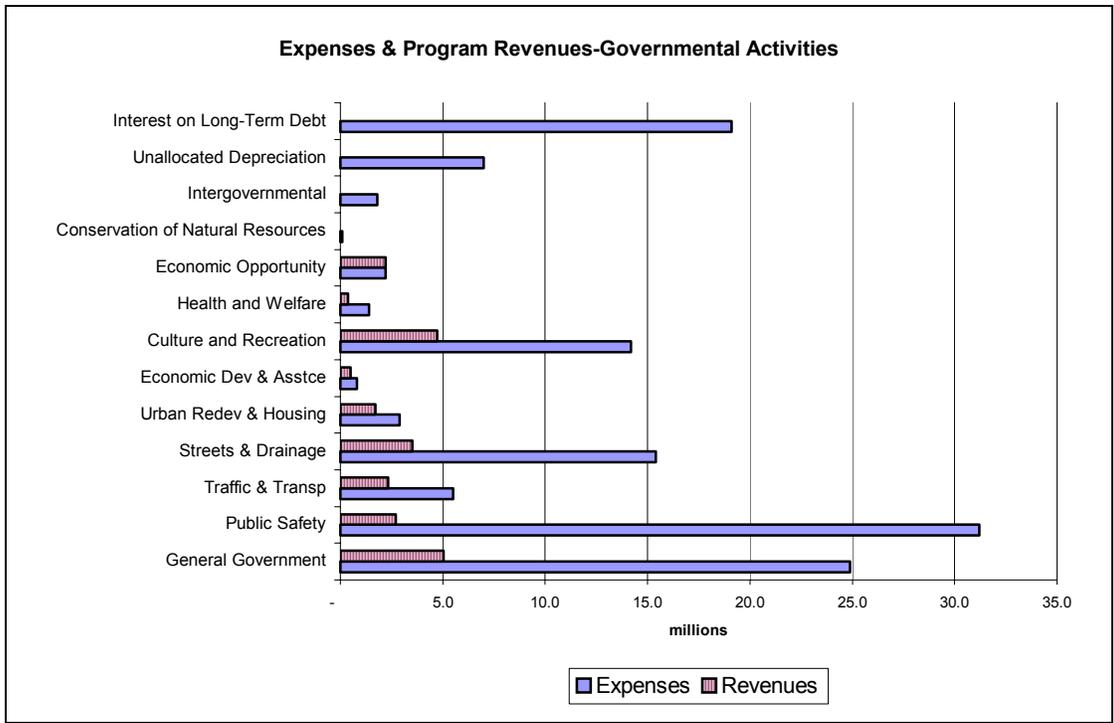
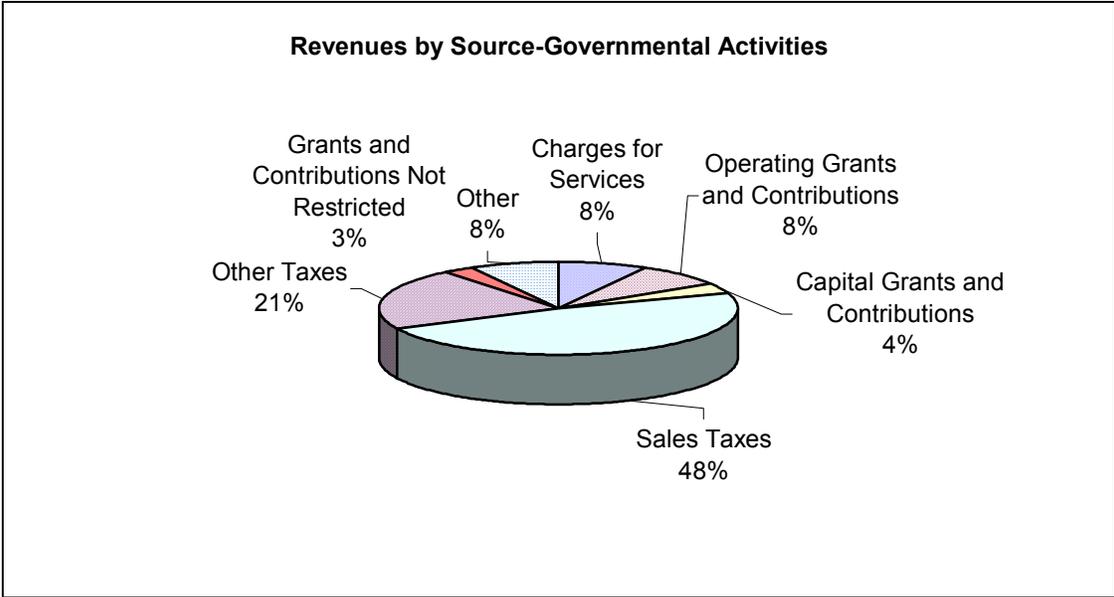
The deficit in unrestricted net assets in governmental activities is caused by the excess of non-capital related long-term debt (the retirement systems notes and claims liabilities) and by unused employee vacation and sick days not previously funded; which together exceed current assets that are not externally dedicated for specific purposes.

Table 2 below provides a summary of the changes in net assets for the year ended October 31, 2002:

Table 2
Lafayette City-Parish Consolidated Government
Condensed Statement of Changes in Net Assets
For the Year Ended October 31, 2002
(in millions)

	<u>Governmental Activities</u>	<u>Business- Type Activities</u>	<u>Total</u>
Revenues:			
Program revenue:			
Fees, fines, and charges for services	\$ 9.4	\$ 188.7	\$ 198.1
Operating grants and contributions	9.5	-	9.5
Capital grants and contributions	4.2	.2	4.4
General revenues:			
Sales taxes	56.2	-	56.2
Other taxes	24.7	-	24.7
Grants and contributions not restricted to specific programs	3.3	-	3.3
Other	9.5	3.7	13.2
Total revenues	<u>\$ 116.8</u>	<u>\$ 192.6</u>	<u>\$ 309.4</u>
Expenses:			
General government	\$ 24.9	\$ -	\$ 24.9
Public safety	31.2	-	31.2
Traffic and transportation	5.5	-	5.5
Streets and drainage	15.4	-	15.4
Urban redevelopment and housing	2.9	-	2.9
Economic development and assistance	.8	-	.8
Culture and recreation	14.2	-	14.2
Health and welfare	1.4	-	1.4
Economic opportunity	2.2	-	2.2
Conservation of natural resources	.1	-	.1
Intergovernmental	1.8	-	1.8
Unallocated depreciation	7.0	-	7.0
Combined utilities system	-	116.2	116.2
Coal-fired electric plant	-	41.7	41.7
Animal shelter and control	-	.5	.5
Solid waste collection	-	7.1	7.1
Interest on long-term debt	19.1	-	19.1
Total expenses	<u>\$ 126.5</u>	<u>\$ 165.5</u>	<u>\$ 292.0</u>
Increase (decrease) in net assets before transfers	\$ (9.7)	\$ 27.1	\$ 17.4
Transfers	16.5	(16.5)	-
Increase in net assets	<u>\$ 6.8</u>	<u>\$ 10.6</u>	<u>\$ 17.4</u>
Net assets, November 1, 2001	<u>163.8</u>	<u>411.5</u>	<u>575.3</u>
Net assets, October 31, 2002	<u>\$ 170.6</u>	<u>\$ 422.1</u>	<u>\$ 592.7</u>

The LCG's total revenues were \$309.4 million and the total cost of all programs and services was \$292.0 million. Therefore, net assets increased \$17.4 million for the year. Our analysis below separately describes the operations of governmental and business-type activities.

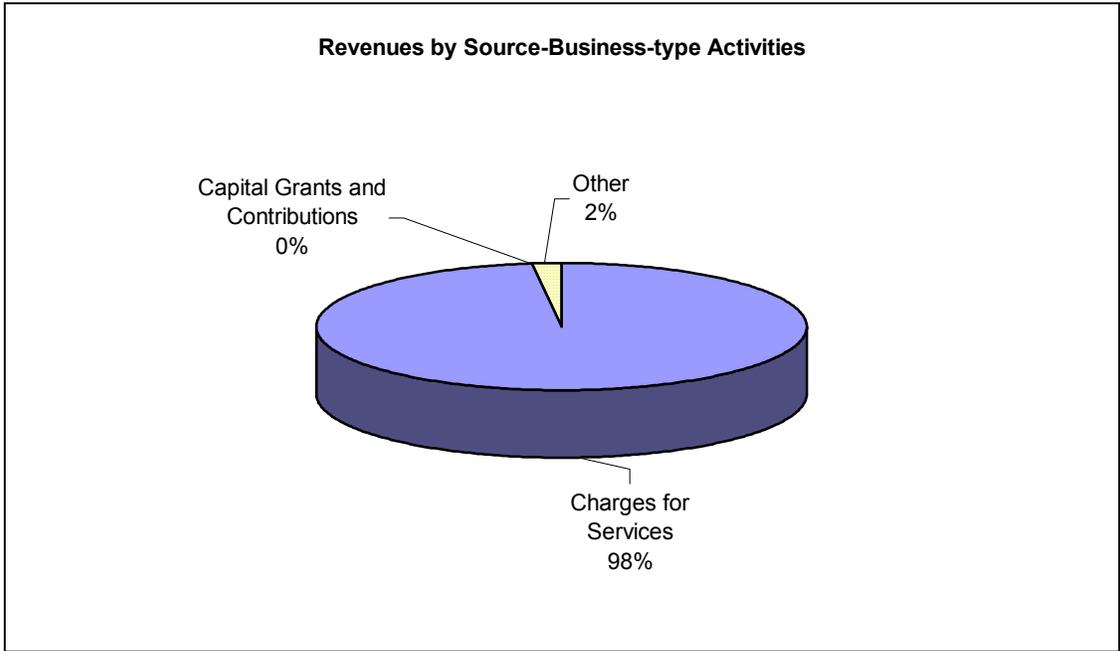


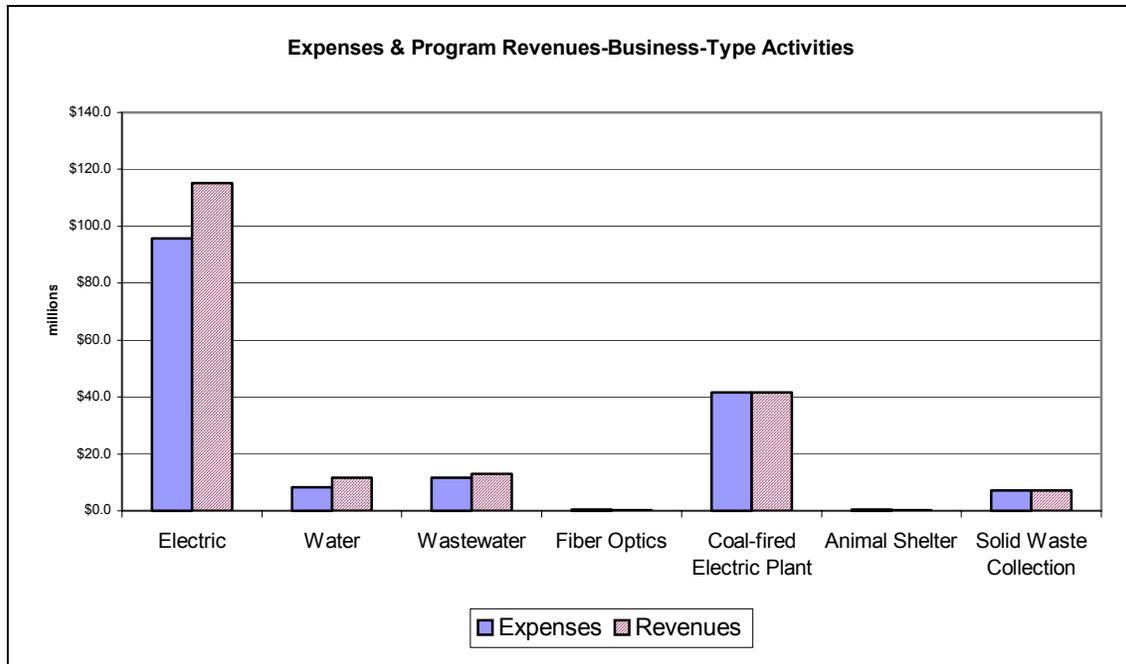
Governmental Activities net assets increased \$6.8 million in 2002. The cost of all governmental activities this year was \$126.5 million. As shown in the Statement of Activities in Exhibit B, the amount that our taxpayers financed was \$103.4 million because some of the cost was paid by those who directly benefited from the programs (\$9.4 million) or by other governments and organizations that subsidized certain programs with grants and contributions (\$13.7 million). Program revenues only covered 18% of total costs. The remainder was paid with taxes and other revenues, such as investment earnings and unrestricted grants and contributions.

The LCG's largest program in governmental activities is public safety, with over \$31 million of resources applied thereto. Following that is general government, interest on long term debt and streets and drainage.

Some factors affecting the change in net assets for governmental activities were:

- (1) An increase in net capital assets of approximately \$18.4 million capitalized during the year.
- (2) An increase of \$3.1 million in the Utilities System's in-lieu-of-tax payment to the General Fund.
- (3) An additional \$1.5 million in sales taxes due to increased retail sales.
- (4) A draw down of balances for capital projects of \$4.7 million.
- (5) Payment of approximately \$28.7 million in long-term debt; offset by \$55.8 million in newly issued bonded debt and \$15.6 million in claims and compensated absences.





Business Type Activities net assets increased by \$10.6 million in 2002. Charges for services make up 98% of the revenues in the business-type activities. Most of the net asset increase was in the LCG's main enterprise fund, the Utilities System. The other enterprise funds mainly broke even for the year, with revenues equaling expenses. The Utilities System revenues decreased \$23.0 million due to production cost savings that were passed on to customers through a decreased fuel adjustment rate on electric billings. There were no other changes in rates and fees during 2002. The Utilities System in-lieu-of-tax payment to the General Fund increased by \$3.1 million to total \$17.3 million in 2002. Interest earnings on investments declined \$3.8 million due to lower interest rates and reduced investment balances.

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

As noted earlier, the LCG uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds: The focus of the LCG's governmental funds is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the LCG's financing requirements. In particular, *unreserved fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the fiscal year, the LCG's governmental funds reported combined ending fund balances of \$188.7 million, an increase of \$33.5 million in comparison with the prior year. Approximately 63% of this total amount (\$118.2 million) constitutes *unreserved fund balance*, which is available for spending at the LCG's discretion. The remainder of fund balance is *reserved* to indicate that it is not available for new spending because it has already been committed to: (1) liquidation of contracts and

purchase orders of the prior period (\$25.7 million), (2) payment of debt service (\$41.0 million), (3) loans to low-income recipients (\$3.5 million), (4) other miscellaneous commitments (\$0.3 million).

The General Fund is the chief operating fund of the Lafayette Consolidated Government. At the end of the fiscal year, total fund balance of the General Fund was \$22.8 million, \$22.7 million of which was unreserved. Compared with total fund balance of \$19.0 million at the end of 2001, fund balance grew approximately \$3.8 million during 2002. Key factors contributing to this growth were as follows:

- (1) An increase of \$3.1 million in the Utilities System in-lieu-of-tax payment to the City.
- (2) An increase of \$5.5 million from the 2% general sales and use tax due to a rededication increasing the amount available for general fund purposes from 25% to 35%.
- (3) A reduction in interest and miscellaneous revenues of approximately \$1.8 million.
- (4) An increase in General Fund expenditures totaling \$2.3 million; primarily for public safety salary increases.

Fund balance in the Sales Tax Capital Improvement Fund declined \$4.7 million in 2002, due to a draw down for capital projects use.

Proprietary Funds: The LCG's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. As of the end of the current fiscal year, the primary government's proprietary funds reported ending net assets of \$420.5 million, an increase of \$8.9 million in comparison with the prior year.

LCG's main proprietary fund is the Utilities System Fund which accounts for electric, water, wastewater, and fiber optic services. This fund ended the year with an increase of \$8.1 million in net assets, after transferring \$17.3 million to the General Fund as a payment in-lieu-of-taxes. As previously noted, the Utilities System had no changes in rates except for the reduction of the fuel adjustment rate on electric billings to pass on the savings in production expenses due to lower fuel costs. This resulted in a reduction in revenues and expenses of approximately \$23 million compared to the prior year, but did not have an effect on net assets.

GENERAL FUND BUDGETARY HIGHLIGHTS

The total difference between the original General Fund budget and the final amended budget was an increase in appropriations of \$9.0 million. Supplemental appropriations totaling \$9.0 million were approved during the year by the LCG Council for various programs, including expanded evening bus service, self-insurance claims, employee pay raises, capital outlay, and hurricane recovery costs. Of this \$9.0 million increase, \$1.2 million was funded from revenue increases and the balance from prior year available balances.

When actual results for 2002 are compared with the final budget, revenue collections, including transfers, exceeded projections by \$0.1 million and expenditures and transfers were \$9.6 million less than appropriated; a positive variance of \$9.7 million. There were no overruns on expenditures at the legal level of control. Material differences between actual results and budgeted amounts in the General Fund are as follows:

- \$3.8 million was appropriated and unspent at the end of the fiscal year for hurricane damages caused by Hurricane Lili on October 3, 2002. This amount was advanced until FEMA claims and reimbursements could be finalized and was carried forward for hurricane recovery expenses incurred in the following fiscal year.
- Approximately \$3.9 million represented unexpended appropriations, with about \$2.0 million representing salary and retirement appropriations due to various vacant positions throughout the year and the remainder for various other expenses.
- Approximately \$2.1 million of appropriated capital outlay was not spent during 2002. The LCG Home Rule Charter allows for the carry-forward of these funds for capital outlay projects to be completed in subsequent years. The majority of these funds are appropriated for drainage, bridge, and street repairs in the unincorporated areas of the Parish and for improvements to the Adult Correctional Center.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets: The Lafayette Consolidated Government's investment in capital assets for its governmental and business type activities as of October 31, 2002 amounts to \$730.6 million (net of accumulated depreciation). This investment in capital assets includes land, buildings and improvements, machinery and equipment, parking facilities, electric, water, wastewater, and fiber optic utility facilities, roads, highways, bridges, and drainage systems. The net increase in the LCG's investment in capital assets for the current fiscal year was 3.3%, a 5.7% increase for governmental activities and a 1.3% increase for business-type activities.

Table 3
Lafayette City-Parish Consolidated Government
Capital Assets
(Net of Depreciation)
October 31, 2002
(in millions)

	Governmental Activities	Business- Type Activities	Total
Land	\$ 16.0	\$ 3.3	\$ 19.3
Buildings and improvements	59.9	.4	60.3
Equipment	18.9	4.6	23.5
Infrastructure	150.8	-	150.8
Utility plant and equipment	-	336.2	336.2
Utility plant acquisition adjustments	-	26.5	26.5
Construction in progress	92.6	21.4	114.0
Total	\$ 338.2	\$ 392.4	\$ 730.6

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

- Completion of several major drainage improvement projects, including Oak Coulee, Belle Terre Coulee and Coulee Mine Improvements, Phase I.
- Completion of a new Natural History Museum and Planetarium at an approximate cost of \$8 million.
- Substantial completion of certain phases of major road improvements and extensions, including Camellia Blvd Extension and La Avenue Extension.
- Completion of various street, drainage and recreation and parks improvements.
- Substantial construction progress on the three new downtown parks of the Central Parks Network.
- Substantial completion of the first phase of the new Multi-Modal Facility, including the renovation of the historic train depot.
- Completion of over \$20 million of capital improvements to the electric, water, wastewater, and fiber optic Utilities System.
- Relocation of the Parish's Health Unit to a new location in the Vital Services Center with a new facility costing approximately \$3.5 million

Additional information on the LCG's capital assets can be found in Note 10 of this report.

Long-Term Debt: At the end of the current fiscal year, the LCG had total bonded debt outstanding of \$480 million. Of this amount, \$20.6 million comprises debt backed by the full faith and credit of the Lafayette Parish government. The remainder of the debt represents bonds secured solely by specified revenue sources such as the Utilities System revenues and the 2% city sales tax revenues. There are no general obligation bonds outstanding for the City of Lafayette at the end of the fiscal year.

Table 4
Lafayette City-Parish Consolidated Government
Summary of Outstanding Debt at Year-end
October 31, 2002
(in millions)

	<u>Governmental</u> <u>Activities</u>	<u>Business-</u> <u>Type</u> <u>Activities</u>	<u>Total</u>
Notes payable	\$ 50.3	\$ -	\$ 50.3
Claims payable	8.7	-	8.7
Compensated absences	7.4	2.9	10.3
Parish general obligation bonds	17.4	-	17.4
Parish certificates of indebtedness	3.2	-	3.2
City sales tax revenue bonds	277.0	-	277.0
Utilities revenue bonds	-	30.9	30.9
Lafayette Public Power Authority Revenue Bonds	<u>-</u>	<u>101.2</u>	<u>101.2</u>
Total all notes and bonds	<u>\$ 364.0</u>	<u>\$ 135.0</u>	<u>\$ 499.0</u>

The Lafayette Consolidated Government's total bonded debt increased during the year by \$86.2 million. This is a result of the on-going 5-year capital programs and the refinancing of existing debt to improve cash flow and take advantage of lower interest rates. The City's capital outlay program approved by the electorate in 1997 includes total bonds authorized of \$229.0 million. There are expected to be additional sales tax revenue bond sales of up to \$86.2 million in the following years to continue the balance of the program. The Parish anticipates a final general obligation issue of \$15.0 million in fiscal year 2003 to complete its capital outlay program.

The City of Lafayette issued \$38.9 million of Public Improvement Sales Tax Revenue Bonds, Series 2001A and 2001B, dated December 1, 2001 (secured by the 1% 1961 general sales and use tax and the 1% 1985 general sales and use tax) for the purpose of purchasing, constructing, acquiring and extending street, drainage, and recreation improvements.

The Parish of Lafayette issued \$17.0 million of General Obligation Bonds, Series 2001, dated December 1, 2001 (secured by unlimited ad valorem taxation) in six series for the purpose of constructing, acquiring, and improving roads and bridges, drainage, recreation facilities, fire protection, public buildings, and the adult correctional facility.

The Lafayette Public Power Authority issued \$30.3 million of Electric Revenue Refunding Bonds, Series 2002, dated September 1, 2002 (secured by LPPA revenues) for the purpose of refunding a portion of LPPA's outstanding Electric Revenue Bonds, Series 1996.

As of October 31, 2002, LCG bonds are rated by two of the major rating services as follows:

	<u>Underlying Ratings</u>		<u>Insured Ratings</u>	
	<u>Moody's Investors Service</u>	<u>Standard and Poor's</u>	<u>Moody's Investors Service</u>	<u>Standard and Poor's</u>
City of Lafayette Sales Tax Revenue Bonds 1961 and 1985 Taxes	A2	A+	Aaa	AAA
Lafayette Parish General Obligation Bonds	A2	A	Aaa	AAA
City of Lafayette Utilities System Revenue Bonds	A2	A-	Aaa	AAA
Lafayette Public Power Authority Revenue Bonds	A3	A	Aaa	AAA

Computation of the legal debt margin for general obligation bonds is as follows:

Governing Authority: City of Lafayette, Louisiana

Ad Valorem Taxes:

Assessed Valuation	\$ 673,318,199
Debt Limit: 10% of Assessed Valuation (for any one purpose)	\$ 67,331,820
Debt Limit: 35% of Assessed Valuation (aggregate, all purposes)	235,661,370
Debt Outstanding	\$ <u><u>-0-</u></u>

Governing Authority: Parish of Lafayette, Louisiana

Ad Valorem Taxes:

Assessed Valuation	\$1,016,794,000
Debt Limit: 10% of Assessed Valuation (for any one purpose)	\$ 101,679,400
Debt Outstanding by purpose:	
Roads and Bridges	\$ 10,230,000
Parish Courthouse	\$ 490,000
Drainage	\$ 3,235,000
Fire Protection	\$ 490,000
Recreation	\$ 395,000
Jail	\$ 2,215,000

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

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

Many factors were considered when preparing the fiscal year 2003 budget. One of those factors is the economy. The Lafayette labor market area's non-agricultural employment was 169,800 at August 2002, compared to 169,600 for the year of 2001, and 164,500 for 2000. In July, 2002, unemployment in Lafayette Parish stood at 4.2% versus the State rate of 5.6% and the national rate of 5.9%. The Louisiana Department of Labor reported job growth for the Lafayette MSA for 2001 at 5,200 jobs, or 3.3%. This represented 45.6% of the Louisiana total. Additionally, apartment occupancy rates stood at 95.5% in July 2002.

The City's 2% general sales and use tax and the Parish's 1% general sales and use tax are major revenue sources to the General Fund, making up 29% of revenues. The historical trend for the City sales tax has continued to be positive and resulted in a 3% increase for fiscal year 2002, and an increase of 5.7% through March 2003. The average annual increase since 1987 is 5.3%. The projected increase for the 2003 budget is 3%. The Parish sales tax declined 6% in 2002 following a 6.2% increase in 2001. It is projected at a 1% increase in the 2003 budget. The Parish sales tax applies only to unincorporated areas of the parish, and therefore, annexations by municipalities reduce the area of coverage and the collection of the tax revenues. However, municipalities annexing the area also become responsible for governmental services in those areas.

These indicators were taken into account when adopting the General Fund budget for 2003. Amounts available for appropriation in the General Fund budget are \$72.0 million, an increase of 5% over the final 2002 budget of \$68.4 million. Leading the increase in revenues are property taxes and sales taxes as discussed above. The Utilities System in-lieu-of-tax payment to the General Fund is projected at the same level as 2002. The property tax revenue increase resulted from an increase in the 2002 millage rates and the assessed valuation, as well as a new property tax approved for the implementation of a mosquito abatement and control program. Besides the new program for mosquito control, increased appropriations funded library service increases and the operating costs related to the opening of the newly completed Natural History Museum and Planetarium. Other increases in appropriations were due to a 3% general pay increase and increased retirement cost expenses for firefighter personnel.

If budget estimates are met, the LCG's budgetary General Fund balance is expected to increase by \$.5 million by the close of 2003. This is a major improvement over recent years when the fund balance was declining. It is significant that the 2003 budget eliminated the General Fund's reliance on fund balance use. This was possible due to the property tax increases previously noted, and a re-dedication of a portion of the general sales and use tax to general fund use approved in July 2001.

As for business-type activities, revenue increases are projected due to growth in retail electric, water, and wastewater sales, and a 9.8% increase in the wastewater rate effective November, 2001. We also project an increase in the fuel and purchase power costs for the electric system of 6.6% due to rising natural gas prices. The Utilities System has done extremely well financially and has funded all its capital

outlay needs from earnings since 1984, with the exception of one bond issue for \$18.0 million in 1996 for major wastewater plant improvements. The fiscal year 2003 budget includes a projected bond sale of \$15.0 million, or about 50% of its capital program.

REQUESTS FOR INFORMATION

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

BASIC FINANCIAL STATEMENTS

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

STATEMENT OF NET ASSETS
October 31, 2002

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
ASSETS				
Cash	\$ 6,862,861	\$ 5,745,465	\$ 12,608,326	\$ 8,883,077
Investments	185,087,436	2,899,624	187,987,060	5,102,930
Accrued interest receivable	1,950,919	1,084	1,952,003	75,992
Assessments receivable	8,723	12,580	21,303	-
Loans receivable, net	3,330,228	-	3,330,228	-
Inventories, at cost	328,170	11,298,042	11,626,212	-
Accounts receivable, net	1,356,583	16,141,069	17,497,652	281,493
Due from component units	224,679	-	224,679	-
Due from other governmental agencies	13,886,896	3,384,378	17,271,274	631,049
Due from external parties	91,764	-	91,764	30,876
Taxes receivable	-	-	-	100,807
Other receivables	185,042	-	185,042	60,000
Prepaid items	98,452	160,605	259,057	-
Other assets	-	39,543	39,543	7,692
Restricted assets:				
Cash	-	29,968,008	29,968,008	-
Investments	-	104,520,746	104,520,746	-
Receivables	-	603,001	603,001	-
Deferred debits	2,516,843	10,478,544	12,995,387	-
Capital assets:				
Non-depreciable	108,698,168	24,529,146	133,227,314	-
Depreciable, net	229,561,835	367,886,931	597,448,766	544,585
Total assets	\$ 554,188,599	\$ 577,668,766	\$ 1,131,857,365	\$ 15,718,501

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

STATEMENT OF NET ASSETS (CONTINUED)
October 31, 2002

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
LIABILITIES				
Cash overdraft	\$ -	\$ -	\$ -	\$ 168,762
Accounts payable	5,836,717	12,702,123	18,538,840	704,577
Accrued liabilities	2,336,352	2,854,211	5,190,563	755,099
Retainage payable	2,400,810	365,568	2,766,378	-
Other payables	830,900	-	830,900	3,975
Internal balances	1,756,374	(1,756,374)	-	-
Due to primary government	-	-	-	222,696
Due to other governmental agencies	109,997	-	109,997	1,020
Deferred revenue	433,115	-	433,115	576,490
Accrued interest payable	5,846,381	2,685,223	8,531,604	-
Customer deposits	-	3,636,314	3,636,314	-
Long-term liabilities:				
Portion due or payable within one year -				
Claims payable	5,619,915	-	5,619,915	-
Bonds and notes payable	15,172,681	13,760,000	28,932,681	49,035
Capital leases	-	-	-	219,481
Accrued compensated absences	2,515,539	859,647	3,375,186	-
Portion due or payable after one year -				
Claims payable	3,114,133	-	3,114,133	-
Bonds and notes payable	332,728,891	118,344,649	451,073,540	29,162
Capital leases	-	-	-	1,324,065
Accrued compensated absences	4,870,366	2,075,368	6,945,734	113,438
Total liabilities	\$ 383,572,171	\$ 155,526,729	\$ 539,098,900	\$ 4,167,800
NET ASSETS				
Invested in capital assets, net of related debt	\$ 135,511,666	\$ 258,262,401	393,774,067	\$ (998,961)
Restricted for:				
Capital projects	1,530,649	-	1,530,649	3,688,528
Debt service	35,061,178	124,586,072	159,647,250	
Other	9,560,726	-	9,560,726	5,239,390
Unrestricted	(11,047,791)	39,293,564	28,245,773	3,621,744
Total net assets	\$ 170,616,428	\$ 422,142,037	\$ 592,758,465	\$ 11,550,701
Total liabilities and net assets	\$ 554,188,599	\$ 577,668,766	\$ 1,131,857,365	\$ 15,718,501

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

STATEMENT OF ACTIVITIES
For the Year Ended October 31, 2002

Function/Program	Expenses	Program Revenues		
		Fees, Fines and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary government:				
Governmental activities -				
General government	\$ 24,952,382	\$ 2,649,979	\$ 2,386,714	\$ -
Public safety	31,195,725	1,859,811	637,620	224,548
Traffic and transportation	5,494,127	506,507	549,160	1,264,328
Streets and drainage	15,430,338	71,586	1,016,258	2,437,007
Urban redevelopment and housing	2,901,875	-	1,703,253	-
Economic development and assistance	775,255	-	501,482	-
Culture and recreation	14,178,419	4,263,902	167,496	309,845
Health and welfare	1,465,436	104,739	283,132	-
Economic opportunity	2,163,334	-	2,207,531	-
Conservation of natural resources	67,201	-	-	-
Intergovernmental	1,852,040	-	-	-
Unallocated depreciation	6,963,181	-	-	-
Interest on long-term debt	19,119,228	-	-	-
Total governmental activities	<u>\$ 126,558,541</u>	<u>\$ 9,456,524</u>	<u>\$ 9,452,646</u>	<u>\$ 4,235,728</u>
Business-type activities -				
Electric	\$ 95,770,924	\$ 115,101,331	\$ -	\$ 59,390
Water	8,322,553	11,740,553	-	-
Wastewater	11,645,341	12,977,482	-	-
Fiber optics	477,991	188,991	-	-
Coal-fired electric plant	41,656,808	41,457,593	-	-
Animal shelter control program	486,007	170,909	-	35,312
Solid waste collection services	7,101,989	7,024,022	4,500	113,109
Total business-type activities	<u>\$ 165,461,613</u>	<u>\$ 188,660,881</u>	<u>\$ 4,500</u>	<u>\$ 207,811</u>
Total primary government	<u>\$ 292,020,154</u>	<u>\$ 198,117,405</u>	<u>\$ 9,457,146</u>	<u>\$ 4,443,539</u>

Net (Expense) Revenue and Change in Net Assets				
Primary Government				
Governmental Activities	Business-Type Activities	Total	Component Units	
\$ (19,915,689)	\$ -	\$ (19,915,689)	\$	-
(28,473,746)	-	(28,473,746)		-
(3,174,132)	-	(3,174,132)		-
(11,905,487)	-	(11,905,487)		-
(1,198,622)	-	(1,198,622)		-
(273,773)	-	(273,773)		-
(9,437,176)	-	(9,437,176)		-
(1,077,565)	-	(1,077,565)		-
44,197	-	44,197		-
(67,201)	-	(67,201)		-
(1,852,040)	-	(1,852,040)		-
(6,963,181)	-	(6,963,181)		-
(19,119,228)	-	(19,119,228)		-
<u>\$ (103,413,643)</u>	<u>\$ -</u>	<u>\$ (103,413,643)</u>	<u>\$</u>	<u>-</u>
\$ -	\$ 19,389,797	\$ 19,389,797	\$	-
-	3,418,000	3,418,000		-
-	1,332,141	1,332,141		-
-	(289,000)	(289,000)		-
-	(199,215)	(199,215)		-
-	(279,786)	(279,786)		-
-	39,642	39,642		-
<u>\$ -</u>	<u>\$ 23,411,579</u>	<u>\$ 23,411,579</u>	<u>\$</u>	<u>-</u>
<u>\$ (103,413,643)</u>	<u>\$ 23,411,579</u>	<u>\$ (80,002,064)</u>	<u>\$</u>	<u>-</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

STATEMENT OF ACTIVITIES (CONTINUED)
For the Year Ended October 31, 2002

Function/Program	Expenses	Program Revenues		
		Fees, Fines and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Component units:				
Downtown Development				
Authority	\$ 395,879	\$ -	\$ 38,193	\$ 60,000
Criminal Court	2,521,007	600,330	1,892,448	-
Firemen's Pension and Relief Fund	288,583	-	-	-
Police Pension and Relief Fund	76	-	-	-
Cajundome	7,000,207	3,312,532	167,255	313,800
City Court	1,536,646	445,946	1,284,815	-
City Marshal	151,074	142,392	-	-
Total component units	<u>\$ 11,893,472</u>	<u>\$ 4,501,200</u>	<u>\$ 3,382,711</u>	<u>\$ 373,800</u>

General revenues:

Taxes -

 Property

 Sales

 Occupational

 Insurance premium

Franchise fees

Interest and penalties - delinquent taxes

Other

Grants and contributions not restricted to
 specific programs

Investment earnings

Miscellaneous

Gain (loss) on sale of capital assets

Transfers

 Total general revenues and transfers

 Change in net assets

Net assets, beginning

Net assets, ending

See Notes to Financial Statements.

Net (Expense) Revenue and Change in Net Assets			
Primary Government			Component Units
Governmental Activities	Business-Type Activities	Total	
\$ -	\$ -	\$ -	\$ (297,686)
-	-	-	(28,229)
-	-	-	(288,583)
-	-	-	(76)
-	-	-	(3,206,620)
-	-	-	194,115
-	-	-	(8,682)
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (3,635,761)</u>
\$ 22,713,987	\$ -	\$ 22,713,987	\$ 315,021
56,224,373	-	56,224,373	-
1,592,161	-	1,592,161	-
401,224	-	401,224	236,540
1,598,499	-	1,598,499	-
76,884	-	76,884	-
46,358	-	46,358	1,336,536
3,277,311	-	3,277,311	-
6,682,810	3,720,102	10,402,912	328,939
1,280,458	-	1,280,458	111,085
(166,856)	-	(166,856)	(2,676)
16,532,360	(16,532,360)	-	-
<u>\$ 110,259,569</u>	<u>\$ (12,812,258)</u>	<u>\$ 97,447,311</u>	<u>\$ 2,325,445</u>
\$ 6,845,926	\$ 10,599,321	\$ 17,445,247	\$ (1,310,316)
<u>163,770,502</u>	<u>411,542,716</u>	<u>575,313,218</u>	<u>12,861,017</u>
<u>\$ 170,616,428</u>	<u>\$ 422,142,037</u>	<u>\$ 592,758,465</u>	<u>\$ 11,550,701</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

BALANCE SHEET
GOVERNMENTAL FUNDS
October 31, 2002

	General	1961 Sales Tax Trust	1985 Sales Tax Trust
ASSETS			
Cash	\$ 1,003,448	\$ 828	\$ -
Investments	21,545,096	-	-
Accrued interest receivable	234,493	-	-
Assessments receivable:			
Current	-	-	-
Deferred	-	-	-
Delinquent	-	-	-
Loans receivable	-	-	-
Allowance for doubtful accounts	-	-	-
Inventories, at cost	1,425	-	-
Accounts receivable, net	407,183	-	-
Due from other funds	2,934,856	213,534	225,447
Due from component units	214,053	-	-
Due from other governmental agencies	812,628	2,208,610	1,934,809
Due from external parties	87,482	-	-
Other receivables	145,042	-	-
Prepaid items	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total assets	\$ 27,385,706	\$ 2,422,972	\$ 2,160,256

Sales Tax Capital Improvements	2001A Sales Tax Bond Construction	Other Governmental Funds	Total Governmental Funds
\$ 863,632	\$ 831,507	\$ 8,379,466	\$ 11,078,881
18,707,147	18,013,358	119,546,918	177,812,519
203,605	196,054	1,237,589	1,871,741
-	-	2,187	2,187
-	-	2,187	2,187
-	-	4,349	4,349
-	-	3,432,679	3,432,679
-	-	(102,451)	(102,451)
-	-	35,054	36,479
-	-	100,816	507,999
3,093,998	9,750	3,825,023	10,302,608
-	-	10,626	224,679
963,556	-	3,443,904	9,363,507
-	-	-	87,482
40,000	-	-	185,042
-	-	5,058	5,058
<u>\$ 23,871,938</u>	<u>\$ 19,050,669</u>	<u>\$ 139,923,405</u>	<u>\$ 214,814,946</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

BALANCE SHEET
GOVERNMENTAL FUNDS (CONTINUED)
October 31, 2002

	General	1961 Sales Tax Trust	1985 Sales Tax Trust
LIABILITIES AND FUND BALANCES			
Liabilities:			
Cash overdraft	\$ -	\$ -	\$ -
Accounts payable	679,921	19,979	18,843
Accrued salaries and benefits	1,619,408	-	-
Retainage payable	-	-	-
Other payables	140,764	-	-
Due to other funds	2,005,789	2,402,993	2,141,413
Due to other governmental agencies	60,117	-	-
Deferred revenue	44,807	-	-
	<u>\$ 4,550,806</u>	<u>\$ 2,422,972</u>	<u>\$ 2,160,256</u>
Fund balances:			
Reserved for -			
Encumbrances	\$ 63,963	\$ -	\$ -
Debt service	-	-	-
Inventories	1,425	-	-
Prepaid items	-	-	-
Housing	-	-	-
Noncurrent receivable	-	-	-
Designated for -			
Subsequent year's expenditures	4,930,728	-	-
Contingencies	7,125,000	-	-
Capital expenditures	1,222,448	-	-
Unreserved, undesignated	9,491,336	-	-
Unreserved, undesignated, reported in:			
Special Revenue Funds	-	-	-
Debt Service Funds	-	-	-
Capital Projects Funds	-	-	-
	<u>\$ 22,834,900</u>	<u>\$ -</u>	<u>\$ -</u>
Total fund balances			
	<u>\$ 22,834,900</u>	<u>\$ -</u>	<u>\$ -</u>
Total liabilities and fund balances	<u>\$ 27,385,706</u>	<u>\$ 2,422,972</u>	<u>\$ 2,160,256</u>

See Notes to Financial Statements.

	2001A		
Sales Tax Capital Improvements	Sales Tax Bond Construction	Other Governmental Funds	Total Governmental Funds
\$ -	\$ -	\$ 4,002,641	\$ 4,002,641
1,037,306	159,845	3,609,822	5,525,716
81,923	-	570,832	2,272,163
781,287	71,378	1,548,145	2,400,810
551,149	-	138,987	830,900
16,879	63,031	3,796,275	10,426,380
-	-	49,880	109,997
217,010	-	228,236	490,053
<u>\$ 2,685,554</u>	<u>\$ 294,254</u>	<u>\$ 13,944,818</u>	<u>\$ 26,058,660</u>
\$ 4,540,751	\$ 1,716,462	\$ 19,357,714	\$ 25,678,890
-	-	40,907,559	40,907,559
-	-	35,054	36,479
-	-	5,058	5,058
-	-	3,502,146	3,502,146
-	-	298,276	298,276
4,000,000	-	501,199	9,431,927
-	-	-	7,125,000
12,645,633	16,491,606	52,683,933	83,043,620
-	548,347	-	10,039,683
-	-	3,102,887	3,102,887
-	-	991,071	991,071
-	-	4,593,690	4,593,690
<u>\$ 21,186,384</u>	<u>\$ 18,756,415</u>	<u>\$ 125,978,587</u>	<u>\$ 188,756,286</u>
<u>\$ 23,871,938</u>	<u>\$ 19,050,669</u>	<u>\$ 139,923,405</u>	<u>\$ 214,814,946</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET ASSETS
October 31, 2002

Total fund balances - governmental funds		\$ 188,756,286
Total net assets reported for governmental activities in the statement of net assets is different because:		
Capital assets used in governmental activities are not financial resources and are therefore not reported in the funds.		
Capital assets, net		337,527,121
Long-term liabilities, including bonds payable, are not due and payable in the current period and are therefore not reported in the governmental funds.		
Accrued interest payable	\$ (5,846,381)	
Bonds payable	(297,564,000)	
Notes payable	(50,337,572)	
Accrued compensated absences	<u>(7,005,251)</u>	(360,753,204)
Internal service funds are used by management to charge the costs of certain activities to individual funds. The assets and liabilities of internal service funds are included in governmental activities in the statement of net assets.		
		308,931
Some revenues were collected more than sixty days after year end and therefore are not available soon enough to pay for current period expenditures.		
		4,481,810
Some revenues deferred at year end are recognized under the accrual basis of accounting.		
		56,938
Bond issue costs which are reported as expenditures in the year incurred in the governmental funds are deferred and amortized in the statement of activities.		
Bond issue costs, net of accumulated amortization		2,516,843
Elimination of administrative costs revenue related to business-type activities		
		<u>(2,278,297)</u>
Net assets of governmental activities		<u><u>\$ 170,616,428</u></u>

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LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS

For the Year Ended October 31, 2002

	General	1961 Sales Tax Trust	1985 Sales Tax Trust
Revenues:			
Taxes -			
Ad valorem	\$ 7,905,472	\$ -	\$ -
Sales and use	4,750,322	27,296,252	24,167,673
Utility System payments in lieu of taxes	17,293,176	-	-
Other	2,090,020	-	-
Licenses and permits	2,088,189	-	-
Intergovernmental -			
Federal grants	268,698	-	-
State funds:			
Grants	120,248	-	-
Parish transportation funds	-	-	-
State shared revenue	1,086,244	-	-
Other	580,415	-	-
Charges for services	4,779,133	-	-
Fines and forfeits	1,186,173	-	-
Investment earnings	726,505	22,275	19,745
Miscellaneous	1,449,442	-	-
Total revenues	\$ 44,324,037	\$ 27,318,527	\$ 24,187,418
Expenditures:			
Current -			
General government	\$ 16,658,733	\$ 197,134	\$ 182,073
Public safety	24,450,908	-	-
Traffic and transportation	1,560,054	-	-
Streets and drainage	6,760,858	-	-
Urban redevelopment and housing	633,979	-	-
Cultural and recreation	374,172	-	-
Health and welfare	17,633	-	-
Economic opportunity	-	-	-
Economic development and assistance	51,813	-	-
Conservation of natural resources	67,201	-	-
Debt service:			
Principal retirement	673,050	-	-
Interest and fiscal charges	3,105,210	-	-
Capital outlay	5,189	-	-
Total expenditures	\$ 54,358,800	\$ 197,134	\$ 182,073

Sales Tax Capital Improvements	2001A Sales Tax Bond Construction	Other Governmental Funds	Total Governmental Funds
\$ -	\$ -	\$ 14,808,515	\$ 22,713,987
-	-	-	56,214,247
-	-	-	17,293,176
-	-	32,945	2,122,965
-	-	923,418	3,011,607
1,487,619	-	6,711,172	8,467,489
2,247,023	-	1,159,533	3,526,804
-	-	1,287,068	1,287,068
-	-	901,198	1,987,442
204,000	-	25,095	809,510
-	-	5,533,939	10,313,072
-	-	340,418	1,526,591
(143,022)	1,093,267	4,463,889	6,182,659
100,671	230	603,989	2,154,332
<u>\$ 3,896,291</u>	<u>\$ 1,093,497</u>	<u>\$ 36,791,179</u>	<u>\$ 137,610,949</u>
\$ 2,161,186	\$ 302,899	\$ 6,483,545	\$ 25,985,570
461,417	-	3,568,155	28,480,480
1,015,204	-	2,323,896	4,899,154
5,638,108	-	1,848,847	14,247,813
40,977	-	2,122,688	2,797,644
1,494,097	-	11,284,330	13,152,599
-	-	1,366,573	1,384,206
-	-	2,132,004	2,132,004
12,527	-	567,586	631,926
-	-	-	67,201
-	-	13,496,556	14,169,606
-	-	15,368,438	18,473,648
8,276,489	2,302,796	20,660,417	31,244,891
<u>\$ 19,100,005</u>	<u>\$ 2,605,695</u>	<u>\$ 81,223,035</u>	<u>\$ 157,666,742</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

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

For the Year Ended October 31, 2002

	General	1961 Sales Tax Trust	1985 Sales Tax Trust
Excess (deficiency) of revenues over expenditures	\$ (10,034,763)	\$ 27,121,393	\$ 24,005,345
Other financing sources (uses):			
Transfers in	\$ 21,817,256	\$ 541,595	\$ 548,296
Transfers out	(6,656,057)	(27,662,988)	(24,553,641)
Transfers from component units	40,054	-	-
Transfers to component units	(1,500,047)	-	-
Bond proceeds	-	-	-
Sale of capital assets	73,924	-	-
Total other financing sources (uses)	\$ 13,775,130	\$ (27,121,393)	\$ (24,005,345)
Net change in fund balances	\$ 3,740,367	\$ -	\$ -
Fund balances, beginning	19,094,533	-	-
Fund balances, ending	\$ 22,834,900	\$ -	\$ -

See Notes to Financial Statements.

Sales Tax Capital Improvements	2001A Sales Tax Bond Construction	Other Governmental Funds	Total Governmental Funds
\$ (15,203,714)	\$ (1,512,198)	\$ (44,431,856)	\$ (20,055,793)
\$ 10,762,101	\$ -	\$ 37,582,715	\$ 71,251,963
(17,691)	(2,306,936)	(10,815,466)	(72,012,779)
-	-	-	40,054
(313,800)	-	(38,193)	(1,852,040)
-	22,958,815	33,034,317	55,993,132
47,417	-	2,450	123,791
\$ 10,478,027	\$ 20,651,879	\$ 59,765,823	\$ 53,544,121
\$ (4,725,687)	\$ 19,139,681	\$ 15,333,967	\$ 33,488,328
25,912,071	(383,266)	110,644,620	155,267,958
\$ 21,186,384	\$ 18,756,415	\$ 125,978,587	\$ 188,756,286

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO
THE STATEMENT OF ACTIVITIES
For the Year Ended October 31, 2002

Net change in fund balances - total governmental funds \$ 33,488,328

The change in net assets reported for governmental activities in the statement of activities is different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Capital outlay	\$ 31,351,339	
Depreciation expense	<u>(12,966,477)</u>	18,384,862

The net effect of various miscellaneous transactions involving capital assets, such as sales, trade-ins, and donations, is to decrease net assets. (128,457)

Because some revenues will not be collected for several months after year-end, they are not considered "available" revenues in the governmental funds.
Sales taxes (546)

Bond proceeds are reported as financing sources in governmental funds and thus contribute to the change in fund balance. In the statement of net assets, however, issuing debt increases long-term liabilities and does not affect the statement of activities. Similarly, repayment of principal is an expenditure in the governmental funds but reduces the liability in the statement of activities.

Bond proceeds	(55,850,000)	
Principal payments	<u>14,169,606</u>	(41,680,394)

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO
THE STATEMENT OF ACTIVITIES (CONTINUED)
For the Year Ended October 31, 2002

Governmental funds report the effect of issuance costs, premiums, discounts and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities.

Bond issue costs amortized	\$ (160,050)	
Bond issue costs incurred in the current year	<u>726,929</u>	\$ 566,879

Some expenses reported in the statement of activities do not require the use of current financial resources and therefore, are not reported as expenditures in governmental funds.

Increase in accrued interest payable	(485,530)	
Increase in compensated absences payable	<u>(902,044)</u>	(1,387,574)

Internal service funds are used by management to charge the costs of certain activities to individual funds. The net revenue (expense) of the internal service funds is reported with governmental activities.

(175,813)

Administrative costs charged to business-type activities are eliminated in the statement of activities resulting in a decrease in net assets.

(2,278,297)

Certain amounts reported as deferred in the governmental funds are recognized as revenue in the statement of activities.

56,938

Change in net assets of governmental activities

\$ 6,845,926

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

STATEMENT OF NET ASSETS
PROPRIETARY FUNDS
October 31, 2002

ASSETS	Business-type Activities - Enterprise		
	Utilities System	Lafayette	
		Public Power Authority	Other Enterprise Funds
CURRENT ASSETS			
Cash	\$ 1,272,740	\$ 6,115,720	\$ 4,483
Investments	2,804,668	-	94,956
Accrued interest receivable	51	-	1,033
Inventories, at cost	2,888,366	8,409,676	-
Accounts receivable, net	14,332,133	17,875	1,791,061
Special assessments receivable	12,580	-	-
Due from other funds	224,955	1,143,877	-
Due from component units	-	-	-
Due from primary government	-	-	-
Due from other governmental agencies	3,384,378	-	-
Prepaid items	160,605	-	-
Total current assets	\$ 25,080,476	\$ 15,687,148	\$ 1,891,533
NONCURRENT ASSETS			
Restricted assets:			
Cash	\$ 6,569,129	\$ 23,398,879	\$ -
Investments	96,963,014	7,557,732	-
Receivables	506,866	96,135	-
Total restricted assets	\$ 104,039,009	\$ 31,052,746	\$ -
CAPITAL ASSETS			
Land	\$ -	\$ -	\$ 3,147,688
Buildings and site improvements, net	-	-	268,319
Equipment, net	-	-	1,000,543
Utility plant and equipment, net	283,752,267	56,346,949	-
Utility plant acquisition adjustments, net	26,518,853	-	-
Construction in process	19,896,047	1,485,411	-
Total capital assets	\$ 330,167,167	\$ 57,832,360	\$ 4,416,550
OTHER ASSETS			
Special assessments receivable	\$ 39,543	\$ -	\$ -
DEFERRED DEBITS			
	\$ 81,763	\$ 10,396,781	\$ -
Total assets	\$ 459,407,958	\$ 114,969,035	\$ 6,308,083

<u>Funds</u>	Governmental Activities Internal Service Funds
<u>Total</u>	<u>Funds</u>
\$ 7,392,943	\$ 239,637
2,899,624	7,274,917
1,084	79,178
11,298,042	291,691
16,141,069	848,584
12,580	-
1,368,832	41,809
-	-
-	-
3,384,378	-
160,605	93,394
<u>\$ 42,659,157</u>	<u>\$ 8,869,210</u>
\$ 29,968,008	\$ -
104,520,746	-
603,001	-
<u>\$ 135,091,755</u>	<u>\$ -</u>
\$ 3,147,688	\$ -
268,319	375,400
1,000,543	357,482
340,099,216	-
26,518,853	-
21,381,458	-
<u>\$ 392,416,077</u>	<u>\$ 732,882</u>
<u>\$ 39,543</u>	<u>\$ -</u>
<u>\$ 10,478,544</u>	<u>\$ -</u>
<u>\$ 580,685,076</u>	<u>\$ 9,602,092</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

STATEMENT OF NET ASSETS (CONTINUED)
PROPRIETARY FUNDS
October 31, 2002

	Business-type Activities - Enterprise		
		Lafayette	
	Utilities System	Public Power Authority	Other Enterprise Funds
LIABILITIES			
CURRENT LIABILITIES (payable from current assets)			
Cash overdraft	\$ -	\$ -	\$ 1,647,478
Accounts payable	10,610,443	1,595,699	495,981
Accrued liabilities	2,713,014	96,063	45,134
Retainage payable	365,568	-	-
Unpaid claims liability	-	-	-
Due to other funds	986,690	245,330	50,567
Accrued compensated absences	800,266	-	59,381
Total	<u>\$ 15,475,981</u>	<u>\$ 1,937,092</u>	<u>\$ 2,298,541</u>
CURRENT LIABILITIES (payable from restricted assets)			
Revenue bonds payable	\$ 5,500,000	\$ 8,260,000	\$ -
Interest coupons payable	397,470	2,287,753	-
Customers' deposits	3,636,314	-	-
Total	<u>\$ 9,533,784</u>	<u>\$ 10,547,753</u>	<u>\$ -</u>
Total current liabilities	<u>\$ 25,009,765</u>	<u>\$ 12,484,845</u>	<u>\$ 2,298,541</u>
NONCURRENT LIABILITIES			
Revolving loan fund advances	\$ 13,883,278	\$ -	\$ -
Revenue bonds payable	11,770,000	105,197,951	-
Unamortized loss on bond refunding	(226,977)	(12,279,603)	-
Claims payable	-	-	-
Accrued compensated absences	2,014,918	-	60,450
Total noncurrent liabilities	<u>\$ 27,441,219</u>	<u>\$ 92,918,348</u>	<u>\$ 60,450</u>
Total liabilities	<u>\$ 52,450,984</u>	<u>\$ 105,403,193</u>	<u>\$ 2,358,991</u>
NET ASSETS			
Invested in capital assets, net of related debt	\$ 298,894,230	\$ (45,048,379)	\$ 4,416,550
Restricted for:			
Debt service	98,107,074	26,478,998	-
Unrestricted	9,955,670	28,135,223	(467,458)
Total net assets	<u>\$ 406,956,974</u>	<u>\$ 9,565,842</u>	<u>\$ 3,949,092</u>
Total liabilities and net assets	<u>\$ 459,407,958</u>	<u>\$ 114,969,035</u>	<u>\$ 6,308,083</u>

See Notes to Financial Statements.

<u>Funds</u>	Governmental Activities Internal Service Funds
<u>Total</u>	<u>Funds</u>
\$ 1,647,478	\$ 453,016
12,702,123	269,422
2,854,211	64,189
365,568	-
-	5,619,915
1,282,587	-
859,647	81,148
<u>\$ 19,711,614</u>	<u>\$ 6,487,690</u>
13,760,000	\$ -
2,685,223	-
3,636,314	-
<u>\$ 20,081,537</u>	<u>\$ -</u>
<u>\$ 39,793,151</u>	<u>\$ 6,487,690</u>
\$ 13,883,278	\$ -
116,967,951	-
(12,506,580)	-
-	3,114,133
2,075,368	299,506
<u>\$ 120,420,017</u>	<u>\$ 3,413,639</u>
<u>\$ 160,213,168</u>	<u>\$ 9,901,329</u>
\$ 258,262,401	\$ 732,882
124,586,072	-
37,623,435	(1,032,119)
<u>\$ 420,471,908</u>	<u>\$ (299,237)</u>
<u>\$ 580,685,076</u>	<u>\$ 9,602,092</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANARECONCILIATION OF THE PROPRIETARY FUNDS STATEMENT OF
NET ASSETS TO THE STATEMENT OF NET ASSETS
October 31, 2002

Total net assets - enterprise funds	\$ 420,471,908
Total net assets reported for business-type activities in the statement of net assets is different because:	
Administrative costs paid to governmental activities are eliminated in the statement of activities resulting in an increase in net assets.	2,278,297
The net revenue (expense) of certain internal service funds are reported with business-type activities.	<u>(608,168)</u>
Net assets of business-type activities	<u><u>\$ 422,142,037</u></u>

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LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN
FUND NET ASSETS
PROPRIETARY FUNDS
For the Year Ended October 31, 2002

	Business-type Activities - Enterprise		
	Utilities System	Lafayette Public Power Authority	Other Enterprise Funds
Operating revenues:			
Charges for services	\$ 140,008,357	\$ 41,457,593	\$ 7,141,129
Miscellaneous	-	-	53,802
Total operating revenues	<u>\$ 140,008,357</u>	<u>\$ 41,457,593</u>	<u>\$ 7,194,931</u>
Operating expenses:			
Production, collection and cost of services	\$ 78,717,677	\$ 26,712,063	\$ 7,145,201
Distribution and treatment	13,884,819	172,298	-
Administrative and general	9,795,519	2,055,977	630,025
Transfer to City in lieu of taxes	17,293,176	-	-
Depreciation and amortization	12,929,138	4,408,955	186,077
Total operating expenses	<u>\$ 132,620,329</u>	<u>\$ 33,349,293</u>	<u>\$ 7,961,303</u>
Operating income (loss)	<u>\$ 7,388,028</u>	<u>\$ 8,108,300</u>	<u>\$ (766,372)</u>
Nonoperating revenues (expenses):			
Contributions from other entities	\$ -	\$ -	\$ 4,500
Investment earnings	2,574,622	1,143,816	1,664
Costs to be recovered through billings to the City, net	-	(1,561,174)	-
Interest expense	(1,260,243)	(4,877,403)	-
Other, net	(913,424)	(1,868,938)	(12,811)
Total nonoperating revenues (expenses)	<u>\$ 400,955</u>	<u>\$ (7,163,699)</u>	<u>\$ (6,647)</u>
Income (loss) before contributions and transfers	\$ 7,788,983	\$ 944,601	\$ (773,019)
Capital contributions	59,390	-	148,421
Transfers in	198,498	-	562,886
Transfers out	(568)	-	-
Change in net assets	\$ 8,046,303	\$ 944,601	\$ (61,712)
Total net assets, beginning	<u>398,910,671</u>	<u>8,621,241</u>	<u>4,010,804</u>
Total net assets, ending	<u>\$ 406,956,974</u>	<u>\$ 9,565,842</u>	<u>\$ 3,949,092</u>

See Notes to Financial Statements.

<u>Funds</u>	Governmental Activities Internal Service Funds
<u>Total</u>	<u>Funds</u>
\$ 188,607,079	\$ 17,515,135
53,802	3,392,640
\$ 188,660,881	\$ 20,907,775
\$ 112,574,941	\$ 21,964,353
14,057,117	-
12,481,521	-
17,293,176	-
17,524,170	113,848
\$ 173,930,925	\$ 22,078,201
\$ 14,729,956	\$ (1,170,426)
\$ 4,500	\$ -
3,720,102	357,019
(1,561,174)	-
(6,137,646)	-
(2,795,173)	(15,778)
\$ (6,769,391)	\$ 341,241
\$ 7,960,565	\$ (829,185)
207,811	45,204
761,384	-
(568)	-
\$ 8,929,192	\$ (783,981)
411,542,716	484,744
\$ 420,471,908	\$ (299,237)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANARECONCILIATION OF THE STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN FUND NET ASSETS OF PROPRIETARY FUNDS TO
THE STATEMENT OF ACTIVITIES
For the Year Ended October 31, 2002

Change in net assets - total enterprise funds	\$ 8,929,192
The change in net assets reported for business-type activities in the statement of activities is different because:	
Administrative costs paid to governmental activities are eliminated in the statement of activities resulting in an increase in net assets.	2,278,297
The net revenue (expense) of certain internal service funds are reported with business-type activities.	<u>(608,168)</u>
Change in net assets of business-type activities	<u>\$ 10,599,321</u>

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LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Year Ended October 31, 2002

	Business-type Activities - Enterprise		
	Lafayette		
	Utilities System	Public Power Authority	Other Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers	\$ 140,235,103	\$ 40,324,123	\$ 7,018,797
Receipts from insured	-	-	-
Payments to suppliers for goods and services	(84,838,564)	(30,402,618)	(6,270,479)
Payments to employees	(11,668,400)	(204,850)	(1,011,199)
Payments for claims	-	-	-
Internal activity - receipts from (payments to) other funds	(19,421,920)	-	(382,804)
Other receipts (payments)	(601,128)	1,335,054	36,975
Net cash provided (used) by operating activities	<u>\$ 23,705,091</u>	<u>\$ 11,051,709</u>	<u>\$ (608,710)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Contributions from other entities	\$ -	\$ -	\$ 4,500
Increase in cash overdraft	-	-	193,759
Increase (decrease) in customer deposits, net of refunds	(542,327)	-	-
Interest paid on customer deposits	(88,108)	-	-
Transfers out	(568)	-	-
Transfers in	-	-	475,025
Net cash provided (used) by noncapital financing activities	<u>\$ (631,003)</u>	<u>\$ -</u>	<u>\$ 673,284</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Capital contributions from outside parties	\$ 40,229	\$ -	\$ -
Proceeds from bond issuance	-	29,118,068	-
Principal payments	(6,015,000)	(38,260,000)	-
Interest paid	(1,343,166)	(5,994,041)	-
Purchase and construction of fixed assets	(21,027,805)	(1,900,356)	-
Net cash provided (used) by capital and related financing activities	<u>\$ (28,345,742)</u>	<u>\$ (17,036,329)</u>	<u>\$ -</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest earnings	\$ 3,269,587	\$ 1,187,906	\$ 1,111
Sales (purchases) of investments	(16,417,000)	12,315,637	(62,151)
Other	363,749	32,944	-
Net cash provided (used) by investing activities	<u>\$ (12,783,664)</u>	<u>\$ 13,536,487</u>	<u>\$ (61,040)</u>

<u>Funds</u>	Governmental Activities Internal Service Funds
<u>Total</u>	<u>Funds</u>
\$ 187,578,023	\$ 3,819,223
-	13,701,167
(121,511,661)	(5,645,710)
(12,884,449)	(1,474,421)
-	(14,282,810)
(19,804,724)	-
<u>770,901</u>	<u>2,154,888</u>
<u>\$ 34,148,090</u>	<u>\$ (1,727,663)</u>
\$ 4,500	\$ -
193,759	112,193
(542,327)	-
(88,108)	-
(568)	-
<u>475,025</u>	<u>-</u>
<u>\$ 42,281</u>	<u>\$ 112,193</u>
\$ 40,229	\$ -
29,118,068	-
(44,275,000)	-
(7,337,207)	-
<u>(22,928,161)</u>	<u>-</u>
<u>\$ (45,382,071)</u>	<u>\$ -</u>
\$ 4,458,604	\$ 113,083
(4,163,514)	1,614,940
<u>396,693</u>	<u>-</u>
<u>\$ 691,783</u>	<u>\$ 1,728,023</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

STATEMENT OF CASH FLOWS (CONTINUED)
PROPRIETARY FUNDS
For the Year Ended October 31, 2002

	Business-type Activities - Enterprise		
	Lafayette		
	Utilities System	Public Power Authority	Other Enterprise Funds
Net increase (decrease) in cash and cash equivalents	\$ (18,055,318)	\$ 7,551,867	\$ 3,534
Balances, beginning of the year	43,771,425	21,962,732	949
Balances, end of the year	<u>\$ 25,716,107</u>	<u>\$ 29,514,599</u>	<u>\$ 4,483</u>
RECONCILIATION OF OPERATING INCOME TO NET			
CASH PROVIDED (USED) BY OPERATING ACTIVITIES			
Operating income (loss)	\$ 7,388,028	\$ 8,108,300	\$ (766,372)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:			
Depreciation	12,929,138	4,408,955	186,077
Provision for bad debts	984,669	-	10,200
Other	(629,410)	1,238,991	(16,827)
Change in assets and liabilities:			
Receivables	(737,352)	(1,133,470)	(31,302)
Due from other funds	-	-	-
Due from other governmental agencies	(3,384,378)	-	-
Inventory	(14,687)	(2,824,723)	-
Prepaid expenses and clearing accounts	(4,182)	-	-
Accounts and other payables	6,719,235	1,157,593	9,514
Other liabilities	454,030	96,063	-
Net cash provided (used) by operating activities	<u>\$ 23,705,091</u>	<u>\$ 11,051,709</u>	<u>\$ (608,710)</u>
Noncash investing, capital and financing activities:			
Capital assets contributed from other funds	\$ -	\$ -	\$ 148,421
Loss on fair value of investments	(432,188)	-	-
Loss on disposal of capital assets	-	-	(12,811)
Cash and cash equivalents shown on statement of net assets as:			
Current assets -			
Cash	\$ 1,272,740	\$ 6,115,720	\$ 4,483
Investments	4,668	-	-
	<u>\$ 1,277,408</u>	<u>\$ 6,115,720</u>	<u>\$ 4,483</u>
Restricted assets -			
Cash	\$ 6,569,129	\$ 23,398,879	\$ -
Investments	17,869,570	-	-
	<u>\$ 24,438,699</u>	<u>\$ 23,398,879</u>	<u>\$ -</u>
Total	<u>\$ 25,716,107</u>	<u>\$ 29,514,599</u>	<u>\$ 4,483</u>

See Notes to Financial Statements.

<u>Funds</u>	Governmental Activities Internal Service Funds
<u>Total</u>	<u>Funds</u>
\$ (10,499,917)	\$ 112,553
65,735,106	127,084
<u>\$ 55,235,189</u>	<u>\$ 239,637</u>
\$ 14,729,956	\$ (1,170,426)
17,524,170	113,848
994,869	-
592,754	-
(1,902,124)	(768,021)
-	20,775
(3,384,378)	-
(2,839,410)	110,019
(4,182)	7,275
7,886,342	(41,133)
550,093	-
<u>\$ 34,148,090</u>	<u>\$ (1,727,663)</u>
\$ 148,421	\$ 45,204
(432,188)	(127,272)
(12,811)	(15,778)
\$ 7,392,943	\$ 239,637
4,668	-
<u>\$ 7,397,611</u>	<u>\$ 239,637</u>
\$ 29,968,008	\$ -
17,869,570	-
<u>\$ 47,837,578</u>	<u>\$ -</u>
<u>\$ 55,235,189</u>	<u>\$ 239,637</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

STATEMENT OF FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
October 31, 2002

	Metrocode Retirement Fund	Investment Trust Fund	Agency Funds
	<u> </u>	<u> </u>	<u> </u>
ASSETS			
Cash	\$ 364	\$ 318,262	\$ 1,132,694
Investments	7,890	6,894,687	-
Accrued interest receivable	86	75,040	-
	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>\$ 8,340</u>	<u>\$ 7,287,989</u>	<u>\$ 1,132,694</u>
LIABILITIES			
Accrued liabilities	\$ -	\$ -	\$ 254,753
Due to other governmental agencies	-	-	155,148
Due to external parties	-	-	35,158
Other payables	-	-	687,635
	<u> </u>	<u> </u>	<u> </u>
Total liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,132,694</u>
NET ASSETS			
Held in trust for pool participants	\$ -	\$ 7,287,989	\$ -
Held in trust for pension benefits	8,340	-	-
	<u> </u>	<u> </u>	<u> </u>
Total net assets	<u>\$ 8,340</u>	<u>\$ 7,287,989</u>	<u>\$ -</u>

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
For the Year Ended October 31, 2002

	Metrocode Retirement Fund	Investment Trust Fund
	<u> </u>	<u> </u>
ADDITIONS		
Investment income:		
Net decrease in fair value of investments	\$ -	\$ (69,567)
Interest	<u>265</u>	<u>291,215</u>
Total investment income	\$ 265	\$ 221,648
Individual account transactions:		
Participant deposits	<u>-</u>	<u>4,141,860</u>
Total additions	<u>\$ 265</u>	<u>\$ 4,363,508</u>
DEDUCTIONS		
Benefits paid	\$ 3,593	\$ -
Distributions to participants	<u>-</u>	<u>3,174,216</u>
Total deductions	<u>\$ 3,593</u>	<u>\$ 3,174,216</u>
Change in net assets held in trust for:		
Pension benefits	\$ (3,328)	\$ -
Pool participants	-	1,189,292
Net assets, beginning	<u>11,668</u>	<u>6,098,697</u>
Net assets, ending	<u>\$ 8,340</u>	<u>\$ 7,287,989</u>

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

COMBINING STATEMENT OF NET ASSETS
ALL DISCRETELY PRESENTED COMPONENT UNITS
October 31, 2002

	Downtown Development Authority	Criminal Court	Firemen's Pension & Relief Fund	Police Pension & Relief Fund
ASSETS				
Cash	\$ 856,473	\$ -	\$ 173,074	\$ 62,480
Investments	-	-	3,749,391	1,353,539
Accrued interest receivable	-	18,025	40,808	14,732
Accounts receivable, net	-	-	-	-
Taxes receivable	100,807	-	-	-
Other receivables	60,000	-	-	-
Due from external parties	-	-	-	-
Due from other governmental agencies	216,135	327,265	-	-
Deposits	-	-	-	-
Capital assets, net	94,376	37,774	-	-
Total assets	\$ 1,327,791	\$ 383,064	\$ 3,963,273	\$ 1,430,751
LIABILITIES AND NET ASSETS				
Liabilities:				
Cash overdraft	\$ -	\$ 168,762	\$ -	\$ -
Accounts payable	10,938	17,696	-	-
Accrued liabilities	-	85,504	552,163	-
Other payables	-	-	-	-
Due to primary government	8,643	72,308	-	-
Due to other governmental agencies	-	1,020	-	-
Notes payable	-	-	-	-
Capital leases	-	-	-	-
Compensated absences	6,439	-	-	-
Deferred revenue	-	-	-	-
Total liabilities	\$ 26,020	\$ 345,290	\$ 552,163	\$ -
Net Assets:				
Invested in capital assets, net of related debt	\$ 94,376	\$ 37,774	\$ -	\$ -
Restricted for:				
Capital projects	-	-	-	-
Other purposes	-	-	3,411,110	1,430,751
Unrestricted	1,207,395	-	-	-
Total net assets	\$ 1,301,771	\$ 37,774	\$ 3,411,110	\$ 1,430,751
Total liabilities and net assets	\$ 1,327,791	\$ 383,064	\$ 3,963,273	\$ 1,430,751

See Notes to Financial Statements.

Cajundome	City Court of Lafayette	Marshal - City Court of Lafayette	Total
\$ 4,827,535	\$ 2,833,922	\$ 129,593	\$ 8,883,077
-	-	-	5,102,930
2,427	-	-	75,992
271,455	-	10,038	281,493
-	-	-	100,807
-	-	-	60,000
-	30,876	-	30,876
87,649	-	-	631,049
7,692	-	-	7,692
-	282,815	129,620	544,585
<u>\$ 5,196,758</u>	<u>\$ 3,147,613</u>	<u>\$ 269,251</u>	<u>\$ 15,718,501</u>
\$ -	\$ -	\$ -	\$ 168,762
671,095	-	4,848	704,577
117,432	-	-	755,099
-	-	3,975	3,975
141,745	-	-	222,696
-	-	-	1,020
78,197	-	-	78,197
1,543,546	-	-	1,543,546
106,999	-	-	113,438
576,490	-	-	576,490
<u>\$ 3,235,504</u>	<u>\$ -</u>	<u>\$ 8,823</u>	<u>\$ 4,167,800</u>
\$ (1,543,546)	\$ 282,815	\$ 129,620	\$ (998,961)
3,688,528	-	-	3,688,528
1,468	396,061	-	5,239,390
(185,196)	2,468,737	130,808	3,621,744
<u>\$ 1,961,254</u>	<u>\$ 3,147,613</u>	<u>\$ 260,428</u>	<u>\$ 11,550,701</u>
<u>\$ 5,196,758</u>	<u>\$ 3,147,613</u>	<u>\$ 269,251</u>	<u>\$ 15,718,501</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

COMBINING STATEMENT OF ACTIVITIES
ALL DISCRETELY PRESENTED COMPONENT UNITS
For the Year Ended October 31, 2002

	Downtown Development Authority	Criminal Court	Firemen's Pension & Relief Fund	Police Pension & Relief Fund
Expenses	\$ 395,879	\$ 2,521,007	\$ 288,583	\$ 76
Program Revenues:				
Charges for services	-	600,330	-	-
Operating grants and contributions	38,193	1,892,448	-	-
Capital grants and contributions	60,000	-	-	-
Net program revenues (expenses)	\$ (297,686)	\$ (28,229)	\$ (288,583)	\$ (76)
General revenues:				
Taxes:				
Property	\$ 315,021	\$ -	\$ -	\$ -
Hotel/motel	-	-	-	-
Insurance premium	-	-	236,540	-
Investment earnings	38,982	171	130,544	47,617
Miscellaneous	-	12,009	13	-
Loss on disposal of assets	-	(2,676)	-	-
Total general revenues	\$ 354,003	\$ 9,504	\$ 367,097	\$ 47,617
Change in net assets	\$ 56,317	\$ (18,725)	\$ 78,514	\$ 47,541
Net assets, beginning	1,245,454	56,499	3,332,596	1,383,210
Net assets, ending	\$ 1,301,771	\$ 37,774	\$ 3,411,110	\$ 1,430,751

See Notes to Financial Statements.

<u>Cajundome</u>	<u>City Court of Lafayette</u>	<u>Marshal - City Court of Lafayette</u>	<u>Total</u>
\$ 7,000,207	\$ 1,536,646	\$ 151,074	\$ 11,893,472
3,312,532	445,946	142,392	4,501,200
167,255	1,284,815	-	3,382,711
313,800	-	-	373,800
<u>\$ (3,206,620)</u>	<u>\$ 194,115</u>	<u>\$ (8,682)</u>	<u>\$ (3,635,761)</u>
\$ -	\$ -	\$ -	\$ 315,021
1,336,536	-	-	1,336,536
-	-	-	236,540
68,133	42,888	604	328,939
99,063	-	-	111,085
-	-	-	(2,676)
<u>\$ 1,503,732</u>	<u>\$ 42,888</u>	<u>\$ 604</u>	<u>\$ 2,325,445</u>
\$ (1,702,888)	\$ 237,003	\$ (8,078)	\$ (1,310,316)
<u>3,664,142</u>	<u>2,910,610</u>	<u>268,506</u>	<u>12,861,017</u>
<u>\$ 1,961,254</u>	<u>\$ 3,147,613</u>	<u>\$ 260,428</u>	<u>\$ 11,550,701</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies

The financial statements of the Lafayette City-Parish Consolidated Government are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). Governments are also required to follow the pronouncements of the Financial Accounting Standards Board (FASB) issued through November 30, 1989 (when applicable) that do not conflict with or contradict GASB pronouncements. Although the Government has the option to apply FASB pronouncements issued after that date to its business-type activities and enterprise funds, the Government has chosen not to do so. The more significant of the Government's accounting policies are described below.

In June 1999, the Governmental Accounting Standards Board (GASB) unanimously approved Statement No. 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments*. Certain significant changes in the Statement include the following:

1. For the first time the financial statements include:
 - a. A Management Discussion and Analysis (MD&A) section providing an analysis of the Government's overall financial position and results of operations.
 - b. Financial statements prepared using full accrual accounting for all of the Government's activities, including infrastructure (roads, bridges, etc.).
2. A change in the fund financial statements to focus on the major funds.

These and other changes are reflected in the accompanying financial statements (including notes to financial statements). The Government has implemented the Statement in the current year.

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.

NOTES TO FINANCIAL STATEMENTS

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 utilities 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.

Component units -

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 as follows:

1. Legal status of the potential component unit including the right to incur its own debt, levy its own taxes and charges, expropriate property in its own name, sue and be sued, and the right to buy, sell and lease property in its own name.
2. Whether the primary government's governing authority (City-Parish Council or City-Parish President) appoints a majority of board members of the potential component unit.
3. Fiscal interdependency between the primary government and the potential component unit.
4. Imposition of will by the primary government on the potential component unit.
5. Financial benefit/burden relationship between the primary government and the potential component unit.

Based on this criteria, the Government includes the component units detailed below in the financial reporting entity. Other component units, which should be included in order to conform with generally accepted accounting principles, are omitted.

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

NOTES TO FINANCIAL STATEMENTS

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 -

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. During a prior fiscal year, each merged with its respective statewide system. The funds will continue to exist until all assets have been liquidated.

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.

NOTES TO FINANCIAL STATEMENTS

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.

Basis of presentation:

The Government's basic financial statements consist of the government-wide statements on all of the non-fiduciary activities of the primary government and its component units and the fund financial statements (individual major fund and combined non-major fund). The statements are prepared in accordance with accounting principles generally accepted in the United States of America as applied to governmental units.

Government-wide financial statements -

The government-wide financial statements include the statement of net assets and the statement of activities for all non-fiduciary activities of the primary government and the total for its component units. As a general rule, the effect of interfund activity has been removed from these statements. Exceptions to the general rule are payments between the enterprise funds and other various functions of government for charges such as electric fees and contributions between the primary government and its component units which are reported as external transactions. These statements distinguish between the governmental and business-type activities of the Government. Governmental activities generally are financed through taxes, intergovernmental revenues and other nonexchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties. The primary government is reported separately from the legally separate component units as detailed in the previous section.

In the government-wide statement of net assets, both the governmental and business-type activities columns (a) are presented on a consolidated basis by column, (b) and are reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The Government's net assets are reported in three parts - invested in capital assets, net of related debt; restricted net assets; and unrestricted net assets. The Government first utilizes restricted resources to finance qualifying activities.

NOTES TO FINANCIAL STATEMENTS

The government-wide statement of activities reports both the gross and net cost of each of the Government's functions and business-type activities. The functions are also supported by general government revenues (property, sales and use taxes, certain intergovernmental revenues, etc.). The statement of activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. Program revenues must be directly associated with the function or a business-type activity. Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants.

The net cost (by function or business-type activity) is normally covered by general revenue (property, sales taxes, intergovernmental revenues, interest income, etc.).

The Government does not allocate indirect costs. An administrative service fee is charged by the General Fund to the other operating funds to recover the direct costs of General Fund services provided (finance, personnel, purchasing, etc.). This fee is eliminated by reducing the revenue in the General Fund and the expense in the paying fund because the expense is not a direct expense of the program to which it was charged.

The government-wide focus is more on the sustainability of the Government as an entity and the change in the Government's net assets resulting from the current year's activities.

Fund financial statements -

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

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

NOTES TO FINANCIAL STATEMENTS

The Government reports the following major governmental funds:

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

1961 Sales Tax Trust Fund - This fund accounts for the collection of sales and use tax and its subsequent disbursement in accordance with the sales tax dedication.

1985 Sales Tax Trust Fund - This fund accounts for the collection of sales and use tax and its subsequent disbursement in accordance with the sales tax dedication.

Sales Tax Capital Improvements Fund - This fund accounts for that portion of proceeds derived from the City's sales and use tax that is dedicated for capital improvements.

2001A Sales Tax Bond Construction Fund - This fund accounts for costs associated with various capital improvements financed through a voter approved bond issue.

The Government reports the following major enterprise funds:

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

Lafayette Public Power Authority (LPPA) - This fund accounts for the operations of a coal-fired electric generation plant in Boyce, Louisiana, and the sale of energy produced 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.

NOTES TO FINANCIAL STATEMENTS

In addition, the Government reports the following:

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

Metrocode Retirement Fund - This fund accounts for monies accumulated to provide supplemental retirement benefits to three employees so that benefits to all former Metrocode employees are equitable upon retirement.

Investment Trust Fund - This fund accounts for the external portion of the investment pool operated by the Government.

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

The emphasis in fund financial statements is on the major funds in either the governmental or business-type activities categories. Non-major funds by category are summarized into a single column. GASB No. 34 sets forth minimum criteria (percentage of assets, liabilities, revenues or expenditures/expenses of either fund category or the governmental and enterprise combined) for the determination of major funds. The non-major funds are combined in a column in the fund financial statements.

The Government's internal service funds are presented in the proprietary funds financial statements. Because the principal users of the internal services are the Government's governmental activities, the financial statements of the internal services funds are consolidated into the governmental column when presented in the government-wide financial statements. To the extent possible, the cost of these services is reported in the appropriate functional activity.

The Government's fiduciary funds are presented in the fiduciary fund financial statements by type. Since by definition these assets are being held for the benefit of a third party and cannot be used to address activities or obligations of the government, these funds are not incorporated into the government-wide statements.

Basis of accounting:

Government-wide, proprietary and fiduciary fund financial statements -

The government-wide, proprietary and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Nonexchange transactions, in which the

NOTES TO FINANCIAL STATEMENTS

Government gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements and donations. On an accrual basis, property taxes are recognized in the year for which the taxes are levied. Revenue from grants, entitlements and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental fund financial statements -

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Sales taxes are considered "measurable" when in the hands of the Sales Tax Collector and are recognized as revenue at that time. Ad valorem taxes are recognized as revenue in the year for which budgeted, that is, in the year in which such taxes are billed and collected. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments and compensated absences, which are recognized to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources. Except for miscellaneous supplies warehoused at central locations and issued to operating departments as needed, purchases of various operating supplies are regarded as expenditures at the time purchased.

Budgetary data:

Budgeting policy -

The City-Parish Government follows the procedures detailed below in adopting its budget. Budgets are not adopted for the Special Assessment Bond Funds, the CD-First Time Homebuyer Fund and the Neighborhood Housing Services Loan Program Fund.

1. At least 90 days prior to the beginning of each fiscal year, the City-Parish President submits 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 published in the official journal at least 10 days prior to such hearing. The notification includes the time and place of the public hearing in addition to a general summary of the proposed budget.

NOTES TO FINANCIAL STATEMENTS

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 intradepartmental 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 the Urban Development Action Grant Fund.
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.

All budgeted amounts presented as supplementary information reflect the original budget and the amended budget (which have been adjusted for legally authorized revisions during the year).

Cash and cash equivalents:

Cash includes amounts in demand deposits, with paying agents and on hand. For purposes of statements of cash flows, highly liquid investments (including restricted assets) with an original maturity of three months or less are considered to be cash equivalents. In addition, each fund's equity in the Government's investment pool is considered to be a cash equivalent since the funds can deposit or effectively withdraw cash at anytime without prior notice or penalty.

Investments:

In accordance with GASB Statement No. 31, investments meeting the criteria specified in the Statement are stated at fair value, which is either a quoted market price or the best estimate available. Investments which do

NOTES TO FINANCIAL STATEMENTS

not meet the requirements are stated at cost. These investments include overnight repurchase agreements and amounts invested in Louisiana Asset Management Pool (LAMP).

The cash balances of substantially all funds and of other legally separate entities are pooled and invested by the Consolidated Government for the purpose of increasing earnings through investment activities. The individual funds' portion of the pool's assets are presented as "Cash, Investments and Accrued Interest," as applicable based on its percentage of the total of each item. The amount related to external agencies and component units with different fiscal years (i.e., external portion of the pool) is reported in the Investment Trust Fund.

Interfund receivables and payables:

Short-term cash borrowings between funds is considered temporary in nature. These amounts are reported as "due to/from other funds." Long-term interfund loans are recorded as "advances to/from other funds" along with a fund balance reserve account to properly indicate that the amount is not available for appropriation in governmental fund types. Repayments are credited to the receivable with a corresponding reduction of the fund balance reserve. Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

Inventories and prepaid items:

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

Governmental fund type inventories are recorded under the purchase method in the fund financial statements. Appropriate allowances have been recorded for obsolete items.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items.

Receivables:

All receivables are shown net of an allowance account, as applicable.

NOTES TO FINANCIAL STATEMENTS

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

Bond discounts/issuance costs and deferred debits:

In governmental funds, bond discounts and issuance costs are recognized in the current period. In proprietary funds (and for governmental funds, in the government-wide statements), 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 funds 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.

Fixed assets:

The accounting treatment over property, plant, and equipment (fixed assets) depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements.

Government-wide statements -

In the government-wide financial statements, fixed assets are accounted for as capital assets. All governmental 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 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

NOTES TO FINANCIAL STATEMENTS

have been determined to be insignificant to the Lafayette Consolidated Government. Prior to November 1, 2001, governmental funds' infrastructure assets were not capitalized. These assets (back to November 1, 1979) have been valued at estimated historical cost.

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

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

	<u>Years</u>
Buildings and improvements	8 - 40
Equipment	3 - 20
Infrastructure	25 - 40
Utility, plant and equipment	5 - 100
Acquisition adjustments	8 - 9

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.

Fund financial statements -

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

Compensated absences:

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, annual leave may be carried forward provided the amount carried forward does not exceed an employee's annual earning rate at the time. Unused annual leave (in excess of what can be carried forward) is credited to the employee's sick leave balance. Subject to the above limitation, unused vacation is paid to an employee upon retirement or resignation at hourly rates being earned by that employee at separation.

NOTES TO FINANCIAL STATEMENTS

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.

In the government-wide and proprietary fund statements, the Government accrues accumulated unpaid vacation and sick leave and associated related costs when earned (or estimated to be earned) by the employee. The current portion is the amount estimated to be used/paid in the following year. The remainder is reported as non-current. In accordance with GASB Interpretation No. 6, "Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statements," no compensated absences liability is recorded in the governmental fund financial statements.

Long-term debt:

The accounting treatment of long-term debt depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements.

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

Long-term debt for governmental funds is not reported as liabilities in the fund financial statements. The debt proceeds are reported as other financing sources and payment of principle and interest reported as expenditures. The accounting for proprietary fund is the same in the fund statements as it is in the government-wide statements.

Equity classifications:

Government-wide statements -

Equity is classified as net assets and displayed in three components:

- a. Invested in capital assets, net of related debt - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

NOTES TO FINANCIAL STATEMENTS

- b. Restricted net assets - Consists of net assets with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net assets - All other net assets that do not meet the definition of "restricted" or "invested in capital assets, net of related debt."

Fund statements -

Governmental fund equity is classified as fund balance. Fund balance is further classified as reserved and unreserved, with unreserved further split between designated and undesignated. Proprietary fund equity is classified the same as in the government-wide statements.

Interfund transfers:

Permanent reallocation of resources between funds of the primary government are classified as interfund transfers. For the purposes of the statement of activities, all interfund transfers between individual governmental funds and individual proprietary funds have been eliminated.

Use of estimates:

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

NOTES TO FINANCIAL STATEMENTS

Change in accounting principles and restatement of prior year fund equity:

As a result of implementing Statement 34 and to correct a prior period error, the following adjustments were required to restate beginning net assets:

	<u>Governmental Activities</u>	<u>Business-type Activities</u>
Total fund balances/fund equity, as previously reported	\$ 154,938,198	\$ 413,336,258
Statement 34 adjustments:		
Expendable trust fund reclassified to governmental fund	329,760	-
Internal service net assets reclassified to governmental activities	484,744	(484,744)
Additional governmental fund revenue accruals	4,482,356	-
Capital assets, net of depreciation	319,270,715	-
Bond issue costs, net	1,949,964	-
General long-term debt	(312,324,385)	-
Additional interest payable	(5,360,850)	-
Prior period adjustment:		
Under recognition of accrued compensated absences	<u>-</u>	<u>(1,308,798)</u>
Restated net assets, October 31, 2002	<u>\$ 163,770,502</u>	<u>\$ 411,542,716</u>

The effect of the error on the prior year proprietary funds financial statements was to overstate change in net assets in the amount of \$1,308,798.

Note 2. Stewardship, Compliance and Accountability

Deficit fund balance and unrestricted net assets of individual funds:

The following funds reported deficits:

Non-major governmental funds:	
Mosquito Abatement and Control Fund	\$ 736,893
2002A Sales Tax Bond Fund	\$ 189,066
Non-major enterprise fund:	
Environmental Services Disposal Fund	\$ 486,193
Internal service fund:	
Self-insurance	\$2,037,589

NOTES TO FINANCIAL STATEMENTS

Excess of expenditures over appropriations in individual funds:

The Consolidated Government has no excess of expenditures over appropriations for major funds presented in the budgetary comparison schedules.

Compliance with finance related legal and contractual provisions:

The Consolidated Government has no material violations of finance related legal and contractual provisions.

Note 3. Ad Valorem Taxes

Fund financial statements -

City of Lafayette:

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

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

For the year ended October 31, 2002, taxes of 11.49 mills were levied on property with assessed valuations totaling \$673,318,199 and were dedicated as follows:

General corporate purposes	4.86 mills
Maintenance of public streets	1.12 mills
Maintenance of public buildings	.99 mills
Recreation and parks	1.67 mills
Maintenance and operation of fire and police departments	2.85 mills

Total taxes levied were \$7,736,435. Taxes receivable at October 31, 2002 totaled \$324,779, all of which is considered uncollectible.

NOTES TO FINANCIAL STATEMENTS

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 2001 and were billed to the taxpayers by the Assessor in November of 2001 for the period November 1, 2001 through October 31, 2002. Billed taxes are due by December 31, becoming delinquent on January 1 of the following year.

Taxes are budgeted and the revenue recognized in the year following the assessment, which is the year the taxes are levied for.

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 Lafayette Parish net of deductions for Pension Fund contributions.

For the year ended October 31, 2002, taxes were levied on property with assessed valuations totaling \$1,016,794,854 and were dedicated as follows:

General corporate purposes, in city	1.33 mills
General corporate purposes	2.67 mills
Maintenance of buildings, road and bridges	14.47 mills
Debt service	3.24 mills
Health unit	.85 mills

Total taxes levied during 2001 for 2002, exclusive of homestead exemptions, were \$15,164,940. Taxes receivable at October 31, 2002 totaled \$309,356, all of which is considered uncollectible.

Government-wide financial statements -

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

NOTES TO FINANCIAL STATEMENTS

Note 4. Interfund Balances

Interfund balances at October 31, 2002 consist of the following:

	Due From:									Total
	General	1961 Sales Tax Trust	1985 Sales Tax Trust	Sales Tax Capital Improvements	2001A Sales Tax Bond Construction	Other Governmental Funds	Utilities System	Lafayette Public Power Authority	Internal Service Funds	
Due to:										
General	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,806,128	\$ 198,498	\$ -	\$ 1,163	\$ 2,005,789
1961 Sales Tax Trust	773,014	-	-	1,629,768	-	211	-	-	-	2,402,993
1985 Sales Tax Trust	677,183	-	-	1,464,230	-	-	-	-	-	2,141,413
Sales Tax Capital Improvements	-	-	-	-	-	16,879	-	-	-	16,879
2001A Sales Tax Bond Construction	-	-	-	-	-	63,031	-	-	-	63,031
Other Governmental Funds	1,429,810	213,534	225,447	-	-	1,901,027	26,457	-	-	3,796,275
Utilities System	-	-	-	-	9,750	37,747	-	898,547	40,646	986,690
Other Enterprise Funds	50,567	-	-	-	-	-	-	-	-	50,567
Agency Funds	4,282	-	-	-	-	-	-	-	-	4,282
Total	<u>\$2,934,856</u>	<u>\$ 213,534</u>	<u>\$ 225,447</u>	<u>\$ 3,093,998</u>	<u>\$ 9,750</u>	<u>\$ 3,825,023</u>	<u>\$ 224,955</u>	<u>\$ 898,547</u>	<u>\$ 41,809</u>	<u>\$11,467,919</u>

The total balances above are different from the amounts presented in the fund financial statements because Lafayette Public Power Authority, a component unit, is reporting the receivable from Utilities System gross rather than net and Agency Funds are required to report amounts due to other funds as "due to external parties." As a result of this, the amount reported for receivables is \$245,330 more than the amount shown here, while the amount reported for payables is \$241,048 more than the amount shown here (\$245,330 - \$4,282).

These balances resulted from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

NOTES TO FINANCIAL STATEMENTS

Note 5. Interfund Transfers

Internal transfers for the year ended October 31, 2002 consist of the following:

	Transfers From:							Total
	1961 Sales Tax Trust	1985 Sales Tax Trust	Sales Tax Capital Improvements	Other Governmental Funds	Utilities System	Other Enterprise Funds		
Transfers to:								
General	\$ -	\$ -	\$ -	\$ -	\$ 5,894,673	\$ 198,498	\$ 562,886	\$ 6,656,057
1961 Sales Tax Trust	9,561,485	-	-	5,337,521	12,763,982	-	-	27,662,988
1985 Sales Tax Trust	8,465,597	-	-	5,095,300	10,992,744	-	-	24,553,641
Sales Tax Capital Improvements	-	-	-	-	17,691	-	-	17,691
2001A Sales Tax Bond Construction	-	-	-	-	2,306,936	-	-	2,306,936
Other Governmental Funds	3,789,606	541,595	548,296	329,280	5,606,689	-	-	10,815,466
Utilities System	568	-	-	-	-	-	-	568
Total	<u>\$21,817,256</u>	<u>\$ 541,595</u>	<u>\$ 548,296</u>	<u>\$ 10,762,101</u>	<u>\$ 37,582,715</u>	<u>\$ 198,498</u>	<u>\$ 562,886</u>	<u>\$72,013,347</u>

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

NOTES TO FINANCIAL STATEMENTS

Note 6. Receivable and Payable Between Primary Government and Component Units

Receivable and payable balances at October 31, 2002 between the primary government and component units were as follows:

	<u>Receivable</u>	<u>Payable</u>
Primary Government:		
General Fund	\$ 214,053	\$ -
Other Governmental Funds	10,626	-
Component Units:		
Criminal Court	-	72,308
Cajundome	-	141,745
Downtown Development Authority	-	8,643
	<u>\$ 224,679</u>	<u>\$222,696</u>

The amount reported as due from component units in the Other Governmental Funds is \$1,983 more than the amount reported as due to primary government in the component units. This is caused by Downtown Development Authority's fiscal year end being December 31, instead of October 31.

Note 7. Transactions Between Primary Government and Discretely Presented Component Units

The following transactions between the primary government and its discretely presented component units during 2002 are classified as external transactions in the government-wide statement of activities:

General Fund:	
Transfer to Criminal Court to subsidize operations	\$ (1,096,252)
Transfer to Cajundome Commission to subsidize operations	(167,255)
Transfer fire insurance rebate to Firemen's Pension and Relief Fund, net of amount used to fund a portion of the outstanding retirement debt	(196,486)
Other Governmental Funds:	
Transfer loan collections to Downtown Development Authority as budgeted	(38,193)
Sales Tax Capital Improvements Fund:	
Transfer to Cajundome Commission to fund capital purchases	(313,800)
Total	<u>\$ (1,811,986)</u>

NOTES TO FINANCIAL STATEMENTS

Note 8. Due From Other Governmental Agencies

Amounts due from other governmental agencies consist of the following at October 31, 2002:

Fund financial statements:

Governmental Funds -

Lafayette Parish School Board:

Sales and use taxes collected but not remitted \$ 4,518,516

Lafayette Parish Sheriff's Department:

Ad valorem taxes 14,165

Fines and court costs 2,010

Various municipalities:

Refunds for housing juveniles at the Juvenile Detention Home 18,877

District Court:

Reimbursement of costs 181,017

Federal grant funds 1,798,076

State of Louisiana:

Refunds for housing juveniles at the Juvenile Detention Home 7,855

Federal pass through grant funds 1,311,781

State grant funds 1,226,903

Other state shared revenue 251,514

Other:

Reimbursements due for other costs 32,793

\$ 9,363,507

Proprietary Funds -

State of Louisiana:

Federal pass-through grant funds \$ 3,384,378

Government-wide financial statements:

The amount reported as due from other governments at October 31, 2002 consists of the following:

Total amount reported in:

Governmental Funds, from above \$ 9,363,507

Proprietary Funds, from above 3,384,378

Additional sales and use taxes due from Lafayette Parish School Board 4,523,389

\$17,271,274

NOTES TO FINANCIAL STATEMENTS

Note 9. Restricted Assets - Enterprise Funds

Restricted assets of the Utilities System Fund were applicable to the following at October 31, 2002.

Cash with paying agent	\$ 5,897,470
Bond reserve and capital additions fund	92,209,605
Customer's deposits	3,561,784
Self-insurance funds	<u>2,370,150</u>
	<u>\$104,039,009</u>

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

Required bond reserve	\$ 7,479,782
In lieu of tax payment	16,139,625
Capital additions	<u>68,590,198</u>
	<u>\$ 92,209,605</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.

Restricted assets of the Lafayette Public Power Authority were applicable to the following at October 31, 2002.

Cash with paying agent	\$ 10,547,753
Bond interest and redemption fund	14,431,245
Bond reserve and contingency fund	1,500,000
Fuel cost stability fund	<u>4,573,748</u>
	<u>\$ 31,052,746</u>

NOTES TO FINANCIAL STATEMENTS

Note 10. Capital Assets and Depreciation

Capital asset activity for the year ended October 31, 2002 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental activities:				
Capital assets not being depreciated -				
Land	\$ 15,683,503	\$ 402,180	\$ -	\$ 16,085,683
Construction in process	<u>66,781,086</u>	<u>25,831,399</u>	<u>-</u>	<u>92,612,485</u>
Total capital assets not being depreciated	<u>\$ 82,464,589</u>	<u>\$ 26,233,579</u>	<u>\$ -0-</u>	<u>\$ 108,698,168</u>
Capital assets being depreciated -				
Buildings and improvements	\$ 109,509,207	\$ -	\$ -	\$ 109,509,207
Equipment	47,852,496	3,608,058	(3,373,004)	48,087,550
Infrastructure	<u>238,827,391</u>	<u>1,912,617</u>	<u>-</u>	<u>240,740,008</u>
Total capital assets being depreciated	<u>\$ 396,189,094</u>	<u>\$ 5,520,675</u>	<u>\$ (3,373,004)</u>	<u>\$ 398,336,765</u>
Less accumulated depreciation for:				
Buildings and improvements	\$ (47,417,713)	\$ (2,224,852)	\$ -	\$ (49,642,565)
Equipment	(28,254,667)	(3,922,706)	2,997,660	(29,179,713)
Infrastructure	<u>(82,989,471)</u>	<u>(6,963,181)</u>	<u>-</u>	<u>(89,952,652)</u>
Total accumulated depreciation	<u>\$ (158,661,851)</u>	<u>\$ (13,110,739)</u>	<u>\$ 2,997,660</u>	<u>\$ (168,774,930)</u>
Total capital assets being depreciated, net	<u>\$ 237,527,243</u>	<u>\$ (7,590,064)</u>	<u>\$ (375,344)</u>	<u>\$ 229,561,835</u>
Governmental activities capital assets, net	<u>\$ 319,991,832</u>	<u>\$ 18,643,515</u>	<u>\$ (375,344)</u>	<u>\$ 338,260,003</u>

NOTES TO FINANCIAL STATEMENTS

	Beginning Balance	Increases	Decreases	Ending Balance
Business-type activities:				
Capital assets not being depreciated -				
Land	\$ 3,349,652	\$ -	\$ -	\$ 3,349,652
Construction in process	<u>17,890,017</u>	<u>21,003,654</u>	<u>(17,512,213)</u>	<u>21,381,458</u>
Total capital assets not being depreciated	<u>\$ 21,239,669</u>	<u>\$ 21,003,654</u>	<u>\$ (17,512,213)</u>	<u>\$ 24,731,110</u>
Capital assets being depreciated -				
Buildings and improvements	\$ 3,037,416	\$ -	\$ -	\$ 3,037,416
Equipment:				
Coal cars	13,042,361	396,770	-	13,439,131
Other	2,349,836	148,421	(80,336)	2,417,921
Electric plant	363,481,560	11,187,999	(583,959)	374,085,600
Water plant	91,920,810	2,410,094	(122,636)	94,208,268
Sewer plant	119,898,908	3,646,128	(347,995)	123,197,041
Fiber optics	10,834	2,407,088	-	2,417,922
Electric plant acquisitions adjustments	<u>59,439,358</u>	<u>-</u>	<u>-</u>	<u>59,439,358</u>
Total capital assets being depreciated	<u>\$ 653,181,083</u>	<u>\$ 20,196,500</u>	<u>\$ (1,134,926)</u>	<u>\$ 672,242,657</u>
Less accumulated depreciation:				
Buildings and improvements	\$ (2,620,415)	\$ (50,247)	\$ -	\$ (2,670,662)
Equipment -				
Coal cars	(9,279,721)	(497,785)	-	(9,777,506)
Other	(1,447,508)	(135,830)	67,526	(1,515,812)
Electric plant	(188,977,330)	(10,735,341)	227,229	(199,485,442)
Water plant	(24,484,696)	(2,093,099)	27,663	(26,550,132)
Sewer plant	(29,186,649)	(2,533,581)	195,892	(31,524,338)
Fiber optics	(267)	(113,026)	-	(113,293)
Electric plant acquisitions adjustments	<u>(31,072,155)</u>	<u>(1,848,350)</u>	<u>-</u>	<u>(32,920,505)</u>
Total accumulated depreciation	<u>\$ (287,068,741)</u>	<u>\$ (18,007,259)</u>	<u>\$ 518,310</u>	<u>\$ (304,557,690)</u>

(continued)

NOTES TO FINANCIAL STATEMENTS

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Total capital assets being depreciated, net	\$ 366,112,342	\$ 2,189,241	\$ (616,616)	\$ 367,684,967
Business-type capital assets, net	<u>\$ 387,352,011</u>	<u>\$ 23,192,895</u>	<u>\$ (18,128,829)</u>	<u>\$ 392,416,077</u>

Depreciation was charged to governmental activities as follows:

Governmental activities:

General government	\$ 958,809
Public safety	2,416,129
Traffic and transportation	518,453
Streets and drainage	1,030,222
Urban redevelopment and housing	27,856
Cultural and recreation	873,685
Health and welfare	81,230
Economic development and assistance	90,631
Economic opportunity	6,282
Capital assets held by internal service funds are charged to the various functions based on their usage of the assets	144,261
Infrastructure depreciation is unallocated	<u>6,963,181</u>
Total governmental activities depreciation expense	<u>\$13,110,739</u>

Business-type activities:

Electric	\$ 8,189,431
Water	2,093,099
Wastewater	2,533,582
Fiber optics	113,026
Coal-fired electric plant	4,892,044
Animal shelter control program	51,657
Solid waste collection services	<u>134,420</u>
	<u>\$18,007,259</u>

NOTES TO FINANCIAL STATEMENTS

Note 11. Long-Term Debt

Primary Government

City of Lafayette:

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

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.

Lafayette Parish Government:

General Obligation Bonds/Certificates of Indebtedness. The Parish issues 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.

Long-term debt outstanding at October 31, 2002 is as follows:

	<u>Issue Date</u>	<u>Final Maturity Date</u>	<u>Interest Rates</u>	<u>Balance Outstanding</u>
Governmental activities:				
City of Lafayette -				
Sales tax revenue bonds:				
Public streets and drainage				
secured by -				
1961 tax	05/01/93	03/01/09	4.75 - 5.50	\$ 40,935,000
	06/01/93	03/01/18	4.90 -12.00	14,110,000
	03/01/97	03/01/22	4.80 -10.00	10,795,000
	09/01/99	03/01/24	5.63 - 7.00	38,345,000
	11/01/00	05/01/25	4.875 - 7.00	12,090,000
	12/01/01	03/01/26	4.00 - 5.75	22,440,000
1985 tax	01/01/94	05/01/15	4.13 - 5.20	35,785,000
	09/01/95	05/01/20	4.90 -10.00	3,460,000
	03/01/97	05/01/21	4.70 -10.00	12,480,000
	07/01/98	05/01/23	4.30 - 6.60	41,495,000
	11/01/99	05/01/24	5.10 - 7.00	13,865,000
	11/01/00	05/01/25	4.875 - 7.00	15,440,000
	12/01/01	03/01/26	4.00 - 5.75	15,720,000
				\$276,960,000

(continued)

NOTES TO FINANCIAL STATEMENTS

	Issue Date	Final Maturity Date	Interest Rates	Balance Outstanding
Notes payable:				
Police pension	04/01/99	10/01/28	7.00	\$ 29,818,444
Fire pension	05/01/99	05/01/28	7.00	19,639,845
Heymann property	08/09/00	08/09/03	4.00	<u>879,283</u>
				<u>\$ 50,337,572</u>
Total City of Lafayette				<u>\$327,297,572</u>
Lafayette Parish Government -				
General obligation bonds:				
Road	03/01/78	03/01/03	5.20	\$ 210,000
Public building	03/01/78	03/01/03	5.20	155,000
Building	12/01/81	03/01/06	8.00	20,000
Series 2001	12/21/01	03/01/26	4.00 - 5.75	16,670,000
Jail improvement and renovation refunding bonds	01/04/95	06/15/06	6.25	304,000
Certificates of Indebtedness:				
Series 1998	06/05/98	03/01/07	6.00	1,830,000
Series 1999	12/14/99	12/01/19	5.75	<u>1,415,000</u>
Total Lafayette Parish Government				<u>\$ 20,604,000</u>
Other liabilities:				
Accrued compensated absences				\$ 7,385,905
Claims payable				<u>8,734,048</u>
Total other liabilities				<u>\$ 16,119,953</u>
Total governmental activity debt				<u>\$364,021,525</u>
Business-type activities:				
City of Lafayette -				
Utilities revenue bonds	09/01/93	11/01/04	3.60 - 4.70	\$ 17,270,000
Less: unamortized loss on refunding				<u>(226,977)</u>
				<u>\$ 17,043,023</u>
DEQ revolving loan fund advances	12/11/96	11/01/15	2.95	<u>\$ 13,883,278</u>
Accrued compensated absences				<u>\$ 2,935,015</u>
LPPA -				
Revenue bonds				<u>\$101,178,348</u>
Total business-type activity debt				<u>\$135,039,664</u>

NOTES TO FINANCIAL STATEMENTS

The annual debt service requirements to maturity of all bonds and notes outstanding at October 31, 2002 follows:

City of Lafayette:

	Sales Tax			Utilities		
	Principal	Interest	Total	Principal	Interest	Total
2003	\$ 12,635,000	\$ 14,485,223	\$ 27,120,223	\$ 5,500,000	\$ 794,940	\$ 6,294,940
2004	13,520,000	13,784,291	27,304,291	5,750,000	547,440	6,297,440
2005	14,280,000	13,025,067	27,305,067	6,020,000	282,940	6,302,940
2006	15,085,000	12,217,679	27,302,679	-	-	-
2007	15,945,000	11,356,639	27,301,639	-	-	-
2008	16,855,000	10,441,420	27,296,420	-	-	-
2009	17,825,000	9,471,378	27,296,378	-	-	-
2010	11,600,000	8,680,693	20,280,693	-	-	-
2011	12,205,000	8,072,577	20,277,577	-	-	-
2012	9,740,000	7,446,228	17,186,228	-	-	-
2013-2017	52,920,000	29,459,430	82,379,430	-	-	-
2018-2022	56,400,000	15,437,511	71,837,511	-	-	-
2023-2027	27,950,000	2,446,676	30,396,676	-	-	-
2028	-	-	-	-	-	-
	<u>\$276,960,000</u>	<u>\$156,324,812</u>	<u>\$433,284,812</u>	<u>\$17,270,000</u>	<u>\$ 1,625,320</u>	<u>\$ 18,895,320</u>

	DEQ Revolving Loan Fund			Notes Payable		
	Principal	Interest	Total	Principal	Interest	Total
2003	\$ -	\$ 204,778	\$ 204,778	\$ 1,599,447	\$ 3,289,754	\$ 4,889,201
2004	770,000	398,199	1,168,199	770,575	3,204,171	3,974,746
2005	790,000	375,189	1,165,189	824,515	3,150,231	3,974,746
2006	815,000	351,515	1,166,515	882,231	3,092,515	3,974,746
2007	840,000	327,104	1,167,104	943,987	3,030,759	3,974,746
2008	860,000	302,029	1,162,029	1,010,067	2,964,679	3,974,746
2009	890,000	276,217	1,166,217	1,080,771	2,893,975	3,974,746
2010	915,000	249,593	1,164,593	1,156,425	2,818,321	3,974,746
2011	940,000	222,232	1,162,232	1,237,375	2,737,371	3,974,746
2012	970,000	194,059	1,164,059	1,323,991	2,650,755	3,974,746
2013-2017	5,285,000	358,640	5,643,640	8,146,903	11,726,827	19,873,730
2018-2022	808,278	161,705	969,983	11,426,453	8,447,277	19,873,730
2023-2027	-	-	-	16,026,192	3,847,539	19,873,731
2028	-	-	-	3,908,640	66,107	3,974,747
	<u>\$ 13,883,278</u>	<u>\$ 3,421,260</u>	<u>\$ 17,304,538</u>	<u>\$50,337,572</u>	<u>\$53,920,281</u>	<u>\$104,257,853</u>

NOTES TO FINANCIAL STATEMENTS

City of Lafayette (Continued):

	Total		
	Principal	Interest	Total
2003	\$ 19,734,447	\$ 18,774,695	\$ 38,509,142
2004	20,810,575	17,934,101	38,744,676
2005	21,914,515	16,833,427	38,747,942
2006	16,782,231	15,661,709	32,443,940
2007	17,728,987	14,714,502	32,443,489
2008	18,725,067	13,708,129	32,433,196
2009	19,795,771	12,641,569	32,437,340
2010	13,671,425	11,748,606	25,420,031
2011	14,382,375	11,032,180	25,414,555
2012	12,033,991	10,291,042	22,325,033
2013-2017	66,351,903	41,544,897	107,896,800
2018-2022	68,634,731	24,046,494	92,681,225
2023-2027	43,976,192	6,294,215	50,270,407
2028	<u>3,908,640</u>	<u>66,107</u>	<u>3,974,747</u>
	<u>\$358,450,850</u>	<u>\$215,291,673</u>	<u>\$573,742,523</u>

Lafayette Parish Government:

	Principal	Interest	Total
2003	\$ 1,159,000	\$ 980,495	\$ 2,139,495
2004	839,000	927,538	1,766,538
2005	888,000	881,424	1,769,424
2006	933,000	832,836	1,765,836
2007	895,000	781,668	1,676,668
2008	510,000	743,400	1,253,400
2009	545,000	713,069	1,258,069
2010	575,000	680,869	1,255,869
2011	610,000	651,147	1,261,147
2012	645,000	624,356	1,269,356
2013 - 2017	3,785,000	2,651,031	6,436,031
2018 - 2022	4,735,000	1,637,347	6,372,347
2023 - 2026	<u>4,485,000</u>	<u>440,681</u>	<u>4,925,681</u>
	<u>\$20,604,000</u>	<u>\$12,545,861</u>	<u>\$33,149,861</u>

The City has defeased certain revenue bonds by placing the proceeds of new bonds in irrevocable trusts to provide for all future debt service payments on old bonds. Accordingly, the trust accounts' assets and the liabilities for the defeased bonds are not included in the Government's financial statements. At October 31, 2002, the following bonds are considered defeased:

Sales tax revenue	<u>\$ 1,170,000</u>
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NOTES TO FINANCIAL STATEMENTS

Component units

LPPA bonds outstanding at October 31, 2002 are as follows:

	<u>Issue Date</u>	<u>Balance Outstanding</u>
Series 1993	12/01/93	\$ 80,050,000
Series 1996	08/01/96	3,920,000
Series 2002	09/01/02	<u>30,340,000</u>
		\$114,310,000
Less unamortized discount		(852,049)
Less unamortized loss on refunding		<u>(12,279,603)</u>
Net revenue bonds outstanding		<u>\$101,178,348</u>

The annual debt service requirements on all Lafayette Public Power Authority bonds outstanding at October 31, 2002 follows:

<u>Year Ending October 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2003	\$ 8,260,000	\$ 4,691,539	\$ 12,951,539
2004	9,080,000	4,632,783	13,712,783
2005	9,470,000	4,249,512	13,719,512
2006	9,930,000	3,864,235	13,794,235
2007	10,325,000	3,491,359	13,816,359
2008 - 2012	59,730,000	9,755,860	69,485,860
2013	<u>7,515,000</u>	<u>189,810</u>	<u>7,704,810</u>
	<u>\$114,310,000</u>	<u>\$30,875,098</u>	<u>\$145,185,098</u>

NOTES TO FINANCIAL STATEMENTS

Changes in Long-Term Liabilities. The following is a summary of changes in long-term debt (in thousands of dollars) for the year ended October 31, 2002:

	<u>Balance,</u> <u>11/01/01</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance,</u> <u>10/31/02</u>
Governmental activities:				
City of Lafayette -				
Sales tax revenue bonds	\$ 250,035	\$ 38,850	\$ (11,925)	\$ 276,960
Special assessment debt	57	-	(57)	-
Notes payable	51,011	-	(673)	50,338
Lafayette Parish -				
General obligation debt	5,119	17,000	(1,515)	20,604
Other liabilities -				
Compensated absences	6,284	1,102	-	7,386
Claims liabilities	<u>8,754</u>	<u>14,489</u>	<u>(14,509)</u>	<u>8,734</u>
Governmental activities long-term debt	<u>\$ 321,260</u>	<u>\$ 71,441</u>	<u>\$ (28,679)</u>	<u>\$ 364,022</u>
Business-type activities:				
Primary government -				
Utilities revenue bonds	\$ 22,540	\$ -	\$ (5,270)	\$ 17,270
DEQ revolving loan fund	<u>14,628</u>	<u>-</u>	<u>(745)</u>	<u>13,883</u>
	\$ 37,168	\$ -	\$ (6,015)	\$ 31,153
Less deferred amount on refundings	<u>(442)</u>	<u>-</u>	<u>216</u>	<u>(226)</u>
Total bonds and revolving loan fund	\$ 36,726	\$ -	\$ (5,799)	\$ 30,927
Compensated absences	<u>2,640</u>	<u>295</u>	<u>-</u>	<u>2,935</u>
Total primary government	<u>\$ 39,366</u>	<u>\$ 295</u>	<u>\$ (5,799)</u>	<u>\$ 33,862</u>
Component unit -				
LPPA revenue debt	\$ 122,230	\$ 30,340	\$ (38,260)	\$ 114,310
Less deferred amount on refundings	(12,211)	(10,252)	10,183	(12,280)
Unamortized discount	<u>(1,318)</u>	<u>-</u>	<u>466</u>	<u>(852)</u>
Total LPPA revenue debt	<u>\$ 108,701</u>	<u>\$ 20,088</u>	<u>\$ (27,611)</u>	<u>\$ 101,178</u>
Business-type activities long-term debt	<u>\$ 148,067</u>	<u>\$ 20,383</u>	<u>\$ (33,410)</u>	<u>\$ 135,040</u>

NOTES TO FINANCIAL STATEMENTS

Compensated absences typically have been liquidated by the general fund and a few other governmental funds. Claims liabilities typically have been liquidated by the internal service funds.

Note 12. 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, 2002, the remaining approved amounts are as follows:

	1961 <u>Sales Tax</u>	1985 <u>Sales Tax</u>
Street improvements	\$35,326,591	\$26,730,416
Drainage improvements	10,672,240	8,505,934
North University underpass	2,762,141	-
Public buildings	203,833	-
Recreation/parks improvements	<u>1,717,195</u>	<u>231,650</u>
Totals	<u>\$50,682,000</u>	<u>\$35,468,000</u>

Note 13. 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 \$5,995,848 and the bank balance was \$9,986,836. Of the bank balance, \$500,000 was covered by federal depository insurance and \$9,486,836 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 \$9,510,394 (Lafayette City-Parish Consolidated Government) and \$10,547,753 (LPPA). Of the carrying amount, \$577,661 is reported in the fiduciary funds.

Component units

At year end, the carrying amount of the component unit deposits was \$9,555,983 and the bank balance was \$9,475,915. Of the bank balance, \$1,117,016 was covered by federal depository insurance, \$4,434,567 was covered by collateral held by the fiscal agent of the individual entities in their name, and \$856,324 was held by Lafayette City-Parish Consolidated Government in their consolidated cash account for which collateral information is included in the primary government section above. The remaining \$3,068,008 was considered uncollateralized. The entire uncollateralized amount existed because the trustee bank for the

NOTES TO FINANCIAL STATEMENTS

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 totaled \$31,991. Of the carrying amount, \$873,659 is reported in the fiduciary funds.

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, 2002 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	\$ 249,810	\$ 249,810	\$ 5,103	\$ 5,103
Repurchase agreements	36,700	37,225	-	-
Louisiana Asset Management Pool	2,973	2,973	-	-
Utilities System Fund investment in self-insurance fund	<u>2,370</u>	<u>2,370</u>	<u>-</u>	<u>-</u>
	<u>\$ 291,853</u>	<u>\$ 292,378</u>	<u>\$ 5,103</u>	<u>\$ 5,103</u>
LPPA:				
Repurchase agreements	17,100	17,342	-	-
U.S. Government securities	<u>7,558</u>	<u>7,558</u>	<u>-</u>	<u>-</u>
Totals	<u>\$ 316,511</u>	<u>\$ 317,278</u>	<u>\$ 5,103</u>	<u>\$ 5,103</u>

Of the above primary government amount, \$6,902,577 is reported in the fiduciary funds.

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 year ended October 31, 2002 detailed below. This amount takes into account all changes in fair value (including purchases and sales) that occurred during the year.

	<u>Primary Government</u>	<u>Component Units</u>
Lafayette City-Parish		
Consolidated Government	\$ (2,014,428)	\$ (44,961)
LPPA	<u>(470,683)</u>	<u>-</u>
	<u>\$ (2,485,111)</u>	<u>\$ (44,961)</u>

Note 14. Dedication of Proceeds and Flow of Funds - Sales and Use Taxes

City of Lafayette

Proceeds of the 1961 1% sales and use tax levied by the City of Lafayette (2002 collections \$27,296,252) 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 \$138,715,000 at October 31, 2002.

Proceeds of the 1985 1% sales and use tax levied by the City of Lafayette effective August 1, 1985 (2002 collections \$24,167,673) 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 25% of the annual sales tax revenues.

NOTES TO FINANCIAL STATEMENTS

Proceeds of the tax have been pledged and dedicated to the retirement of Public Streets and Drainage Bonds with outstanding principal balances totaling \$138,245,000 at October 31, 2002.

Under the terms of the various bond indentures:

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

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 \$4,750,322 for the period ended October 31, 2002.

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

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

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

NOTES TO FINANCIAL STATEMENTS

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, other than certain money derived during the period of construction. Monies in the revenue fund shall first be applied to the payment of operating expenses of the plant, 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

NOTES TO FINANCIAL STATEMENTS

equal to \$1,500,000 or such greater amount as may be determined by the consulting engineer, provided that there shall not be required to be paid therein during any month an amount in excess of 25% of the amounts required to be paid during such month to the bond fund. If on any October 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 (1) to reduce monthly power costs to the Lafayette City-Parish Consolidated Government under the power sales contract, (2) to pay the cost of making repairs, renewals and replacements, additions, betterments and improvements to and extensions of the plant operation, (3) to the purchase or redemption of bonds, (4) to any other purpose in connection with the plant operation, or (5) to any other lawful purpose of the Authority, including the payment of subordinated indebtedness.

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

Note 17. Contract for Purchase of Power

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

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

NOTES TO FINANCIAL STATEMENTS

Note 18. Employee Retirement Systems

The Lafayette City-Parish Consolidated Government participates in the Municipal Employees Retirement System (MERS), Parochial Employees' retirement System (PERS), State of Louisiana - Municipal Police Employees' Retirement System and State of Louisiana - Firefighters' Retirement System. These systems are statewide multi-employer, public employee retirement systems which cover virtually all Lafayette Consolidated Government employees. Substantially, all Government employees participate in one of the following retirement systems:

Municipal Employees' Retirement Systems (MERS)

Plan description:

Employees are eligible to retire under Plan A of the System at age 60 with 10 years of creditable service, or at any age with 25 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. MERS issues a publicly available financial report that includes financial statements and required supplemental information. That report may be obtained by writing to Municipal Employees' Retirement System of Louisiana, 7937 Office Park Boulevard, Baton Rouge, Louisiana 70809.

Funding policy:

Plan members are required to contribute 9.25% of their annual covered salary and the Government is required to contribute at an actuarially determined rate. The current rate was 7.00% until July 1, 2002 at which time it increased to 8.00%. The contribution requirements of plan members and the Government are established by statute. The Government's contributions to MERS for the years ended October 31, 2002, 2001 and 2000 were \$1,518,557, \$1,368,427 and \$1,315,014, respectively, equal to the required contribution each year.

Parochial Employees' Retirement System (PERS)

Plan description:

Members of the plan may retire with 30 years of creditable service regardless of age, with 25 years of service at age 55, and with 10 years of service at age 60. Benefit rates are 1% of final compensation (average monthly earnings during the highest 36 consecutive months, or joined months if service was interrupted) plus \$2.00 per month for each year of service credited prior to January 1, 1980, and 3% of final compensation for each year of service after January 1, 1980. The System also provides disability and survivor benefits. Benefits are established by state statute. PERS

NOTES TO FINANCIAL STATEMENTS

issues a publicly available financial report that includes financial statements and required supplemental information. That report may be obtained by writing to Parochial Employees' Retirement System of Louisiana, Post Office Box 14619, Baton Rouge, Louisiana 70898.

Funding policy:

Plan members are required to contribute 9.50% of their annual covered salary to the plan and the Government is required to contribute at an actuarially determined rate. The current rate is 7.75% of annual covered payroll. The contribution requirements of plan members and the Government are established by statute. The Government's contribution to PERS for the years ended October 31, 2002, 2001 and 2000 were \$1,377,104, \$1,235,361 and \$1,162,905, respectively, equal to the required contribution each year.

State of Louisiana - Municipal Police Employees' Retirement System

Plan description:

Members of the plan may retire at age 50 with at least 20 years of credited service, or at age 55 with at least 12 years of credited service. Benefit rates are 3-1/3 percent of a member's average final compensation, multiplied by the employee's years of credited service. The System also provides death and disability benefits. Benefits are established by state statute. The Municipal Police Employees' Retirement System issues a publicly available report that includes financial statements and required supplemental information. That report may be obtained by writing to Municipal Police Employees' Retirement System, 8401 United Plaza Boulevard, Suite 270, Baton Rouge, Louisiana 70809-7017.

Funding policy:

Plan members are required to contribute 7.50% of their annual covered salary and the Government is required to contribute 9.00% as established by state statute. The Government's contributions to the System for the years ended October 31, 2002, 2001 and 2000 were \$732,100, \$715,258 and \$703,229, respectively, equal to the required contribution for each year.

State of Louisiana - Firefighters' Retirement System

Plan description:

Members of the plan may retire at age 50 with at least 20 years of credited service, or at age 55 with at least 12 years of credited service. Benefits are 3-1/3 percent of a member's average final compensation, multiplied by the employee's years of credited service. The System also provides death and disability benefits. Benefits are established by state statute. The Firefighters' Retirement System issues a publicly available financial report that includes financial statements and required supplemental information. That report may be obtained by writing to Firefighters' Retirement System, Post Office Box 94095 Capitol Station, Baton Rouge, Louisiana 70804-9095.

NOTES TO FINANCIAL STATEMENTS

Funding policy:

Plan members are required to contribute 8.00% of their annual covered salary and the Government is required to contribute at an actuarially determined rate. The current rate is 9.00% of annual covered payroll. The contribution requirements of plan members are established and may be amended by the System's Board of Trustees. The Government's contributions to the System for the years ended October 31, 2002, 2001 and 2000 were \$609,448, \$549,058 and \$529,058, respectively, equal to the required contribution for each year.

Note 19. Contingent Liabilities

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

Note 20. 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, 2002, the City has incurred expenses of \$752,020 in connection with the remediation project for environmental testing and consulting. The estimated remaining cost of the clean-up of \$997,980 is accrued in the Utilities System Fund at October 31, 2002.

NOTES TO FINANCIAL STATEMENTS

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 21. Commitments

The Lafayette Public Power Authority has contracted with Jacob's Ranch to purchase its share of coal used in producing power at the Rodemacher Unit No. 2 facility. The purchase contract is for delivery of 36,520,000 tons of coal in total of which the Authority has a fifty percent (50%) interest. Therefore, the Authority has contracted to purchase a minimum of 18,260,000 tons over the term of the contract. Annual amounts are subject to increase or decrease by up to ten percent (10%). The term of the contract and annual quantities to be purchased are as follows:

<u>Calendar Year</u>	<u>Annual Quantity</u>
1981	\$ 210,000
1982	\$ 600,000
1983-2000	\$ 875,000
2001	\$ 850,000
2002	\$ 850,000

Note 22. 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, 2002.

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

NOTES TO FINANCIAL STATEMENTS

Note 23. 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

Liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported (IBNRs). Claim liabilities are based upon the estimated ultimate cost of settling the claims including specific, incremental claim adjustment expenses, salvage, and subrogation and considering the effects of inflation and recent claim settlement trends including frequency and amount of payouts and other economic and social factors.

Changes in the balances of claims liabilities during the last two years ended October 31, are as follows:

	<u>2002</u>	<u>2001</u>
Unpaid claims liability, beginning	\$ 6,925,744	\$ 5,576,925
Current year claims and changes in estimates	2,317,168	3,850,887
Claims paid	<u>(2,721,863)</u>	<u>(2,502,068)</u>
Unpaid claims liability, ending	<u>\$ 6,521,049</u>	<u>\$ 6,925,744</u>

NOTES TO FINANCIAL STATEMENTS

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 external transactions. The retained earnings (accumulated deficit) at October 31, 2002 is applicable to utility and non-utility activity as follows:

Retained earnings (accumulated deficit):	
Utilities	\$ 2,370,150
Other	<u>(4,407,739)</u>
Total	<u>\$ (2,037,589)</u>

Each year, the Utilities System Fund 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.

Liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported (IBNRs). Claim liabilities are based upon the estimated ultimate cost of settling the claims including specific, incremental claim adjustment expenses, salvage, and subrogation and considering the effects of inflation and recent claim settlement trends including frequency and amount of payouts and other economic and social factors.

Changes in the balances of claims liabilities during the last two years ended October 31, are as follows:

	<u>2002</u>	<u>2001</u>
Claims liability, beginning	\$ 1,828,391	\$ 1,846,091
Current year claims and changes in estimates	12,171,454	8,253,442
Claims paid	<u>(11,786,846)</u>	<u>(8,271,142)</u>
Claims liability, ending	<u>\$ 2,212,999</u>	<u>\$ 1,828,391</u>

NOTES TO FINANCIAL STATEMENTS

Note 24. Compensation of Council

A detail of compensation paid to individual council members for the period ended October 31, 2002 follows:

City-Parish Council

Robert Castille	\$ 19,664
Christopher Williams	19,664
Louis C. Benjamin, Jr.	19,664
Lenwood Broussard	19,664
Jerry Trumps	19,278
Randal Menard	19,664
Bobby Badeaux	19,664
Robin Stevenson	19,664
Marc Mouton	<u>19,664</u>
 Total	 <u>\$ 176,590</u>

Note 25. Subsequent Event

Subsequent to year end, Lafayette Consolidated Government issued the following bonds:

1. On November 7, 2002, \$49,230,000 of Taxable Refunding Bonds, Series 2002, were issued to refund the Fire and Police Pension notes.
2. On December 5, 2002, \$35,815,000 of Public Improvement Sales Tax Refunding Bonds, Series 2002, were issued to refund the Series 1993A Sales Tax Bonds.
3. On January 14, 2003, \$9,910,000 and \$13,890,000 of Public Improvement Bonds, Series 2003A and 2003B were issued to fund various capital projects.
4. On February 20, 2003, \$14,200,000 of Public Improvement Sales Tax Refunding Bonds, Series 2003 were issued to refund the Series 1993B Sales Tax Bonds.

On November 5, 2002, voters approved the following:

1. \$40,000,000 of 25 year general obligation bonds of the Parish of Lafayette, payable from ad valorem taxes, for constructing, acquiring and improving public library buildings in the Parish, and acquiring the necessary land, equipment, library books and furnishings therefor, title to which shall be in the public;
2. Authority for the Parish of Lafayette to levy a 10 year 2-mill property tax for constructing, improving, maintaining and operating

NOTES TO FINANCIAL STATEMENTS

public libraries in the Parish, including the acquisition of equipment, books, materials and supplies;

3. Authority for the City of Lafayette to levy a 10 year 3-mill property tax for paying the costs of providing police salaries and salary related benefits; and
4. Authority for the City of Lafayette to levy a 10 year 3-mill property tax for paying the costs of providing fire salaries and salary related benefits.

In January 2003, a judge granted a motion for summary judgment relative to liability issues of the Lafayette City-Parish Consolidated Government in litigation filed by members of the Lafayette Fire and Police Departments. The summary judgment established liability in the design of pay plans for the Fire and Police Departments that advanced state supplemental pay in the first year of employment of new hires within the respective departments. The court found the process of retracting advanced payments, subsequent to the eligibility of state issued payments after the first year of employment, to be in violation of State law. The ruling only establishes liability for the period March 16, 1996 through November 1, 2001, based on the statute of limitations and recent pay plan revisions modifying the plans as a result of this lawsuit. The Administration and Legal Department of the Lafayette City-Parish Consolidated Government believe the court erred in its interpretation of the law and intend to appeal the ruling. The potential liability of an unfavorable outcome could approximate \$10,000,000. No accrual of this action is reflected in the financial statements.

Note 26. Post Employment Benefits

Lafayette City-Parish Consolidated Government provides postretirement health care benefits, in accordance with local Ordinance 0-109-99 adopted April 8, 1999 and applicable State statutes, to all employees who retire from the Consolidated Government after meeting the requirements under the employees' appropriate State retirement system and who are a member of the health insurance plan on the date prior to retirement, and who have made the election to continue health care coverage on the date prior to retirement. Currently, 213 retirees have met the criteria above and are participating. The Consolidated Government pays 79% of the premium while the retiree is responsible for 21% of the premium. This is for single coverage only. The retiree is responsible for 100% of any dependent coverage. The Government's portion of the premium is funded on a pay-as-you-go basis from the City General Fund, Parish General Fund and the Utilities System Fund. Employer premium expenditures are recognized on the first day of each fiscal year and are based on the number of retirees participating on that day. For the year ended October 31, 2002, the amount of premiums paid by the Consolidated Government was \$334,800. This is for single coverage only. The retiree is responsible for 100% of dependent coverage.

REQUIRED SUPPLEMENTARY INFORMATION

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
For the Year Ended October 31, 2002

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes -				
Ad valorem	\$ 7,983,797	\$ 7,931,606	\$ 7,905,472	\$ (26,134)
Sales and use	4,950,000	4,700,000	4,750,322	50,322
Utility System payments in lieu of taxes	16,900,000	17,293,176	17,293,176	-
Other	1,844,563	1,898,753	2,090,020	191,267
Licenses and permits	2,072,242	1,936,332	2,088,189	151,857
Intergovernmental -				
Federal grants	-	94,994	268,698	173,704
State funds:				
Grants	-	144,607	120,248	(24,359)
State shared revenue	1,117,200	1,103,888	1,086,244	(17,644)
Other	682,880	941,458	580,415	(361,043)
Charges for services	4,358,634	5,302,521	4,779,133	(523,388)
Fines and forfeits	1,148,110	1,101,121	1,186,173	85,052
Investment earnings	1,100,616	915,528	726,505	(189,023)
Miscellaneous	1,237,999	1,198,607	1,449,442	250,835
Total revenues	\$ 43,396,041	\$ 44,562,591	\$ 44,324,037	\$ (238,554)
Expenditures:				
Current -				
General government	\$ 16,824,255	\$ 17,704,375	\$ 16,658,733	\$ 1,045,642
Public safety	25,468,096	25,638,170	24,450,908	1,187,262
Traffic and transportation	1,634,518	1,613,458	1,560,054	53,404
Streets and drainage	6,823,041	7,191,828	6,760,858	430,970
Urban redevelopment and housing	584,897	639,656	633,979	5,677
Cultural and recreation	335,890	417,772	374,172	43,600
Health and welfare	17,633	17,633	17,633	-
Economic development and assistance	48,771	53,632	51,813	1,819
Conservation of natural resources	82,203	82,703	67,201	15,502
Debt service:				
Principal retirement	632,996	632,996	673,050	(40,054)
Interest and fiscal charges	3,129,004	3,129,004	3,105,210	23,794
Capital outlay	-	159,093	5,189	153,904
Total expenditures	\$ 55,581,304	\$ 57,280,320	\$ 54,358,800	\$ 2,921,520

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

BUDGETARY COMPARISON SCHEDULE (CONTINUED)
GENERAL FUND
For the Year Ended October 31, 2002

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Excess (deficiency) of revenues over expenditures	\$ (12,185,263)	\$ (12,717,729)	\$ (10,034,763)	\$ 2,682,966
Other financing sources (uses):				
Transfers in	\$ 21,490,421	\$ 21,536,722	\$ 21,817,256	\$ 280,534
Transfers out	(5,782,717)	(13,113,776)	(6,656,057)	6,457,719
Transfers from component units	-	-	40,054	40,054
Transfers to component units	(1,706,492)	(1,716,291)	(1,500,047)	216,244
Sale of capital assets	-	-	73,924	73,924
Total other financing sources (uses)	\$ 14,001,212	\$ 6,706,655	\$ 13,775,130	\$ 7,068,475
Net change in fund balance	\$ 1,815,949	\$ (6,011,074)	\$ 3,740,367	\$ 9,751,441
Fund balance, beginning	12,513,847	19,001,811	19,094,533	92,722
Fund balance, ending	\$ 14,329,796	\$ 12,990,737	\$ 22,834,900	\$ 9,844,163

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

BUDGETARY COMPARISON SCHEDULE
1961 SALES TAX TRUST FUND
For the Year Ended October 31, 2002

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes -				
Sales and use	\$ 26,529,436	\$ 26,529,436	\$ 27,296,252	\$ 766,816
Investment earnings	73,000	73,000	22,275	(50,725)
Total revenues	<u>\$ 26,602,436</u>	<u>\$ 26,602,436</u>	<u>\$ 27,318,527</u>	<u>\$ 716,091</u>
Expenditures:				
Current -				
General government	\$ 185,000	\$ 185,000	\$ 197,134	\$ (12,134)
Excess of revenues over expenditures	<u>\$ 26,417,436</u>	<u>\$ 26,417,436</u>	<u>\$ 27,121,393</u>	<u>\$ 703,957</u>
Other financing sources (uses):				
Transfers in	\$ 650,000	\$ 650,000	\$ 541,595	\$ (108,405)
Transfers out	(27,067,436)	(27,067,436)	(27,662,988)	(595,552)
Total other financing sources (uses)	<u>\$ (26,417,436)</u>	<u>\$ (26,417,436)</u>	<u>\$ (27,121,393)</u>	<u>\$ (703,957)</u>
Net change in fund balance	\$ -	\$ -	\$ -	\$ -
Fund balance, beginning	-	-	-	-
Fund balance, ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

BUDGETARY COMPARISON SCHEDULE
1985 SALES TAX TRUST FUND
For the Year Ended October 31, 2002

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes -				
Sales and use	\$ 23,981,720	\$ 23,981,720	\$ 24,167,673	\$ 185,953
Investment earnings	66,000	66,000	19,745	(46,255)
Total revenues	<u>\$ 24,047,720</u>	<u>\$ 24,047,720</u>	<u>\$ 24,187,418</u>	<u>\$ 139,698</u>
Expenditures:				
Current -				
General government	\$ 167,000	\$ 167,000	\$ 182,073	\$ (15,073)
Excess of revenues over expenditures	<u>\$ 23,880,720</u>	<u>\$ 23,880,720</u>	<u>\$ 24,005,345</u>	<u>\$ 124,625</u>
Other financing sources (uses):				
Transfers in	\$ 620,000	\$ 620,000	\$ 548,296	\$ (71,704)
Transfers out	(24,500,720)	(24,500,720)	(24,553,641)	(52,921)
Total other financing sources (uses)	<u>\$ (23,880,720)</u>	<u>\$ (23,880,720)</u>	<u>\$ (24,005,345)</u>	<u>\$ (124,625)</u>
Net change in fund balance	\$ -	\$ -	\$ -	\$ -
Fund balance, beginning	-	-	-	-
Fund balance, ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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OTHER SUPPLEMENTARY INFORMATION

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LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

COMBINING BALANCE SHEET
GENERAL FUNDS
October 31, 2002

	<u>City</u>	<u>Parish</u>	<u>Total</u>
ASSETS			
Cash	\$ 738,964	\$ 264,484	\$ 1,003,448
Investments	15,815,437	5,729,659	21,545,096
Accrued interest receivable	172,132	62,361	234,493
Inventories, at cost	1,425	-	1,425
Accounts receivable, net	308,385	98,798	407,183
Due from other funds	2,040,605	894,251	2,934,856
Internal balances	(1,360)	1,360	-
Due from component units	141,745	72,308	214,053
Due from other governmental agencies	255,809	556,819	812,628
Due from external parties	87,482	-	87,482
Other receivables	145,042	-	145,042
	<u>\$ 19,705,666</u>	<u>\$ 7,680,040</u>	<u>\$ 27,385,706</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 546,508	\$ 133,413	\$ 679,921
Accrued salaries and benefits	1,537,573	81,835	1,619,408
Other payables	136,210	4,554	140,764
Due to other funds	1,797,519	208,270	2,005,789
Due to other governmental agencies	60,117	-	60,117
Deferred revenue	1,860	42,947	44,807
	<u>\$ 4,079,787</u>	<u>\$ 471,019</u>	<u>\$ 4,550,806</u>
Fund balances:			
Reserved for -			
Encumbrances	\$ 28,684	\$ 35,279	\$ 63,963
Inventories	1,425	-	1,425
Unreserved -			
Designated for subsequent year's expenditures	2,660,974	2,269,754	4,930,728
Designated for contingencies	5,500,000	1,625,000	7,125,000
Designated for capital projects	-	1,222,448	1,222,448
Undesignated	7,434,796	2,056,540	9,491,336
	<u>\$ 15,625,879</u>	<u>\$ 7,209,021</u>	<u>\$ 22,834,900</u>
Total fund balances	<u>\$ 15,625,879</u>	<u>\$ 7,209,021</u>	<u>\$ 22,834,900</u>
Total liabilities and fund balances	<u>\$ 19,705,666</u>	<u>\$ 7,680,040</u>	<u>\$ 27,385,706</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
GENERAL FUNDS

For the Year Ended October 31, 2002

	<u>City</u>	<u>Parish</u>	<u>Total</u>
Revenues:			
Taxes -			
Ad valorem	\$ 6,628,258	\$ 1,277,214	\$ 7,905,472
Sales and use	-	4,750,322	4,750,322
Utility System payments in lieu of taxes	17,293,176	-	17,293,176
Other	1,440,901	649,119	2,090,020
Licenses and permits	1,863,569	224,620	2,088,189
Intergovernmental -			
Federal grants	268,698	-	268,698
State funds:			
Grants	71,352	48,896	120,248
State shared revenue	198,400	887,844	1,086,244
Other	-	580,415	580,415
Charges for services	4,219,709	559,424	4,779,133
Fines and forfeits	1,151,057	35,116	1,186,173
Investment earnings	592,186	134,319	726,505
Miscellaneous	1,243,842	205,600	1,449,442
	<u>\$ 34,971,148</u>	<u>\$ 9,352,889</u>	<u>\$ 44,324,037</u>
Expenditures:			
Current:			
General government	\$ 13,893,224	\$ 2,765,509	\$ 16,658,733
Public safety	23,825,166	625,742	24,450,908
Traffic and transportation	1,560,054	-	1,560,054
Streets and drainage	6,723,566	37,292	6,760,858
Urban redevelopment and housing	633,979	-	633,979
Cultural and recreation	233,396	140,776	374,172
Health and welfare	-	17,633	17,633
Economic development and assistance	32,762	19,051	51,813
Conservation of natural resources	-	67,201	67,201
Debt service:			
Principal retirement	673,050	-	673,050
Interest and fiscal charges	3,105,210	-	3,105,210
Capital outlay	-	5,189	5,189
	<u>\$ 50,680,407</u>	<u>\$ 3,678,393</u>	<u>\$ 54,358,800</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE (CONTINUED)
GENERAL FUNDS
For the Year Ended October 31, 2002

	<u>City</u>	<u>Parish</u>	<u>Total</u>
Excess (deficiency) of revenues over expenditures	\$ (15,709,259)	\$ 5,674,496	\$ (10,034,763)
Other financing sources (uses):			
Transfers in	\$ 21,813,162	\$ 4,094	\$ 21,817,256
Transfers out	(5,325,632)	(1,330,425)	(6,656,057)
Internal transfers	3,393,524	(3,393,524)	-
Transfers from component units	40,054	-	40,054
Transfers to component units	(167,255)	(1,332,792)	(1,500,047)
Sale of capital assets	7,260	66,664	73,924
Total other financing sources (uses)	<u>\$ 19,761,113</u>	<u>\$ (5,985,983)</u>	<u>\$ 13,775,130</u>
Net change in fund balance	\$ 4,051,854	\$ (311,487)	\$ 3,740,367
Fund balances, beginning	<u>11,574,025</u>	<u>7,520,508</u>	<u>19,094,533</u>
Fund balances, ending	<u>\$ 15,625,879</u>	<u>\$ 7,209,021</u>	<u>\$ 22,834,900</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

BUDGETARY COMPARISON SCHEDULE
GENERAL FUND - CITY OF LAFAYETTE
For the Year Ended October 31, 2002

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes -				
Ad valorem	\$ 6,705,289	\$ 6,668,645	\$ 6,628,258	\$ (40,387)
Utility System payments in lieu of taxes	16,900,000	17,293,176	17,293,176	-
Other	1,266,337	1,281,529	1,440,901	159,372
Licenses and permits	1,855,742	1,740,565	1,863,569	123,004
Intergovernmental -				
Federal grants	-	94,994	268,698	173,704
State funds:				
Grants	-	94,607	71,352	(23,255)
State shared revenue	214,200	214,200	198,400	(15,800)
Charges for services	4,043,934	4,917,321	4,219,709	(697,612)
Fines and forfeits	1,130,810	1,083,821	1,151,057	67,236
Investment earnings	923,016	710,744	592,186	(118,558)
Miscellaneous	1,057,999	988,838	1,243,842	255,004
Total revenues	\$ 34,097,327	\$ 35,088,440	\$ 34,971,148	\$ (117,292)
Expenditures:				
Current -				
General government	\$ 14,081,381	\$ 14,679,416	\$ 13,893,224	\$ 786,192
Public safety	24,861,842	24,942,086	23,825,166	1,116,920
Traffic and transportation	1,634,518	1,593,458	1,560,054	33,404
Streets and drainage	6,823,041	7,099,125	6,723,566	375,559
Urban redevelopment and housing	584,897	639,656	633,979	5,677
Cultural and recreation	224,390	236,015	233,396	2,619
Economic development and assistance	29,720	34,581	32,762	1,819
Debt service:				
Principal retirement	632,996	632,996	673,050	(40,054)
Interest and fiscal charges	3,129,004	3,129,004	3,105,210	23,794
Total expenditures	\$ 52,001,789	\$ 52,986,337	\$ 50,680,407	\$ 2,305,930

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

BUDGETARY COMPARISON SCHEDULE (CONTINUED)
GENERAL FUND - CITY OF LAFAYETTE
For the Year Ended October 31, 2002

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Excess (deficiency) of revenues over expenditures	\$ (17,904,462)	\$ (17,897,897)	\$ (15,709,259)	\$ 2,188,638
Other financing sources (uses):				
Transfers in	\$ 24,891,613	\$ 24,893,086	\$ 25,206,686	\$ 313,600
Transfers out	(4,737,243)	(8,264,316)	(5,325,632)	2,938,684
Transfers from component units	-	-	40,054	40,054
Transfers to component units	(309,005)	(309,005)	(167,255)	141,750
Sale of capital assets	-	-	7,260	7,260
Total other financing sources (uses)	\$ 19,845,365	\$ 16,319,765	\$ 19,761,113	\$ 3,441,348
Net change in fund balance	\$ 1,940,903	\$ (1,578,132)	\$ 4,051,854	\$ 5,629,986
Fund balance, beginning	8,213,847	11,430,869	11,574,025	143,156
Fund balance, ending	\$ 10,154,750	\$ 9,852,737	\$ 15,625,879	\$ 5,773,142

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

BUDGETARY COMPARISON SCHEDULE - DETAIL OF EXPENDITURES

GENERAL FUND - CITY OF LAFAYETTE

For the Year Ended October 31, 2002

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Elected Officials:				
City Council -				
Personnel Cost	\$ 524,346	\$ 535,091	\$ 535,390	\$ (299)
Transportation	16,100	10,835	4,531	6,304
Materials and supplies	11,250	11,025	6,139	4,886
Telephone	23,750	20,250	12,160	8,090
Publications and recording	60,000	60,000	52,873	7,127
Travel and meetings	28,900	27,900	23,562	4,338
Printing and postage	38,000	39,590	30,984	8,606
Professional services	25,195	25,195	15,594	9,601
Uninsured losses	16,559	19,622	19,622	-
Professional fees	143,900	143,900	141,200	2,700
Vehicle subsidy leases	7,000	7,000	6,421	579
Tourist promotion	16,559	9,150	9,084	66
Training	3,000	8,000	5,260	2,740
Other	5,596	15,855	8,990	6,865
Total City Council	\$ 920,155	\$ 933,413	\$ 871,810	\$ 61,603
President's Office -				
Operations:				
Personnel costs	\$ 285,307	\$ 292,123	\$ 282,637	\$ 9,486
Transportation	5,500	5,500	4,957	543
Expense allowance	3,600	3,600	3,600	-
Materials and supplies	4,745	6,140	5,868	272
Travel and meetings	15,000	15,000	9,529	5,471
Telephone	15,500	15,500	8,868	6,632
Printing and postage	4,000	4,000	2,368	1,632
Vehicle subsidy leases	6,632	6,632	6,000	632
Municipal dues	2,000	2,000	25	1,975
Contractual services	25,084	15,762	14,861	901
Tourist promotion	26,000	24,605	9,688	14,917
External appropriations	2,500	2,500	-	2,500
Other	3,435	12,757	9,680	3,077
	\$ 399,303	\$ 406,119	\$ 358,081	\$ 48,038

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

BUDGETARY COMPARISON SCHEDULE - DETAIL OF EXPENDITURES (CONTINUED)

GENERAL FUND - CITY OF LAFAYETTE
For the Year Ended October 31, 2002

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Chief Administrator's Office:				
Personnel costs	\$ 250,465	\$ 258,176	\$ 258,646	\$ (470)
Transportation	2,000	4,000	3,399	601
Materials and supplies	3,713	3,413	3,141	272
Travel and meetings	2,850	3,900	2,636	1,264
Telephone and utilities	4,900	5,500	4,744	756
Printing and postage	2,200	935	384	551
Municipal dues	350	340	125	215
Training	1,200	50	15	35
Vehicle subsidy leases	7,490	8,740	8,624	116
Contractual services	-	7,000	6,218	782
Other	10,700	1,970	552	1,418
	<u>\$ 285,868</u>	<u>\$ 294,024</u>	<u>\$ 288,484</u>	<u>\$ 5,540</u>
Substance Abuse:				
Personnel costs	\$ 482,913	\$ 577,841	\$ 520,554	\$ 57,287
Transportation	5,000	6,650	6,789	(139)
Materials and supplies	37,056	39,881	31,148	8,733
Travel and meetings	14,550	21,900	19,879	2,021
Telephone and utilities	20,800	21,200	18,968	2,232
Printing and postage	10,820	9,170	7,921	1,249
Contractual services	45,882	54,210	53,745	465
Maintenance	9,284	6,894	6,197	697
Training	8,100	9,650	9,203	447
Tourist/customer relations	11,100	10,534	9,945	589
Utilities	15,300	18,350	17,934	416
Equipment rental	-	2,400	301	2,099
Municipal dues	1,825	1,545	1,430	115
Community police	9,200	4,200	3,034	1,166
Uninsured losses	-	1,054	1,054	-
Other	10,480	10,550	2,273	8,277
	<u>\$ 682,310</u>	<u>\$ 796,029</u>	<u>\$ 710,375</u>	<u>\$ 85,654</u>
Total President's Office	<u>\$ 1,367,481</u>	<u>\$ 1,496,172</u>	<u>\$ 1,356,940</u>	<u>\$ 139,232</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

BUDGETARY COMPARISON SCHEDULE - DETAIL OF EXPENDITURES (CONTINUED)

GENERAL FUND - CITY OF LAFAYETTE
For the Year Ended October 31, 2002

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
City Court -				
Operations:				
Personnel cost	\$ 1,053,733	\$ 1,093,583	\$ 1,059,553	\$ 34,030
Materials and supplies	20,850	18,890	18,116	774
Telephone and utilities	51,000	55,200	52,171	3,029
Maintenance	4,900	5,160	4,407	753
Contractual services	128,000	127,300	126,498	802
Printing and postage	14,500	14,465	13,625	840
Uninsured losses	6,999	3,435	3,435	-
Other	9,500	7,735	7,010	725
	<u>\$ 1,289,482</u>	<u>\$ 1,325,768</u>	<u>\$ 1,284,815</u>	<u>\$ 40,953</u>
City Marshal:				
Personnel cost	\$ 669,887	\$ 681,766	\$ 674,400	\$ 7,366
Transportation	24,000	32,400	36,333	(3,933)
Telephone	7,000	7,000	4,538	2,462
Other	600	600	600	-
	<u>\$ 701,487</u>	<u>\$ 721,766</u>	<u>\$ 715,871</u>	<u>\$ 5,895</u>
Total City Court	<u>\$ 1,990,969</u>	<u>\$ 2,047,534</u>	<u>\$ 2,000,686</u>	<u>\$ 46,848</u>
Legal Department -				
Personnel cost	\$ 135,770	\$ 141,246	\$ 140,447	\$ 799
Materials and supplies	8,300	13,150	11,813	1,337
Telephone	2,500	3,500	2,680	820
Professional services	70,000	70,000	70,000	-
Printing and binding	400	850	583	267
Legal fees	610,000	607,000	465,291	141,709
Other	5,375	3,075	1,292	1,783
Total Legal Department	<u>\$ 832,345</u>	<u>\$ 838,821</u>	<u>\$ 692,106</u>	<u>\$ 146,715</u>
Total Elected Officials	<u>\$ 5,110,950</u>	<u>\$ 5,315,940</u>	<u>\$ 4,921,542</u>	<u>\$ 394,398</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

BUDGETARY COMPARISON SCHEDULE - DETAIL OF EXPENDITURES (CONTINUED)

GENERAL FUND - CITY OF LAFAYETTE
For the Year Ended October 31, 2002

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Office of Finance and Management:				
Associate Chief				
Administrastor's Office -				
Personnel costs	\$ 171,697	\$ 177,173	\$ 177,437	\$ (264)
Training	2,500	3,125	2,934	191
Materials and supplies	2,951	2,316	1,894	422
Telephone	3,500	3,500	2,282	1,218
Travel and meetings	53	63	61	2
Printing and postage	1,700	1,700	999	701
Vehicle subsidy leases	6,500	6,500	6,000	500
Dues and licenses	1,700	1,750	1,745	5
Uninsured losses	2,046	1,479	1,479	-
Other	500	148	-	148
	<u>\$ 193,147</u>	<u>\$ 197,754</u>	<u>\$ 194,831</u>	<u>\$ 2,923</u>
Accounting -				
Personnel costs	\$ 823,074	\$ 864,440	\$ 841,570	\$ 22,870
Training	2,000	2,516	2,515	1
Materials and supplies	7,360	9,360	9,217	143
Telephone	12,000	12,000	11,004	996
Maintenance	510	880	515	365
Printing and postage	24,215	26,215	23,368	2,847
Contractual services	16,000	11,114	6,569	4,545
Other	525	525	441	84
	<u>\$ 885,684</u>	<u>\$ 927,050</u>	<u>\$ 895,199</u>	<u>\$ 31,851</u>
Budget Management -				
Personnel costs	\$ 226,384	\$ 233,931	\$ 234,335	\$ (404)
Training	1,950	1,950	1,323	627
Materials and supplies	1,950	1,950	1,988	(38)
Telephone	2,400	2,400	2,331	69
Maintenance	900	900	884	16
Printing and postage	7,600	7,900	7,732	168
Other	261	361	315	46
	<u>\$ 241,445</u>	<u>\$ 249,392</u>	<u>\$ 248,908</u>	<u>\$ 484</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

BUDGETARY COMPARISON SCHEDULE - DETAIL OF EXPENDITURES (CONTINUED)

GENERAL FUND - CITY OF LAFAYETTE

For the Year Ended October 31, 2002

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Purchasing and				
Property Management-				
Personnel costs	\$ 344,195	\$ 357,695	\$ 353,294	\$ 4,401
Transportation	1,700	1,700	1,172	528
Training	1,940	1,940	814	1,126
Materials and supplies	4,131	5,017	5,274	(257)
Telephone	6,500	6,500	5,762	738
Printing and postage	12,500	18,650	14,939	3,711
Maintenance	1,500	500	250	250
Other	1,661	1,125	365	760
	<u>\$ 374,127</u>	<u>\$ 393,127</u>	<u>\$ 381,870</u>	<u>\$ 11,257</u>
General Accounts -				
External approp-				
riations	\$ 81,419	\$ 81,419	\$ 73,110	\$ 8,309
Duplication costs	110,000	110,000	125,101	(15,101)
Professional services	74,221	120,572	80,641	39,931
Accrued leave	400,000	500,000	513,906	(13,906)
Insurance and bonds	450,834	456,555	403,585	52,970
Uninsured losses	95,961	81,543	81,543	-
Election expense	-	120	119	1
Dues and licenses	29,370	29,670	29,638	32
Utilities - street				
lighting	950,000	986,000	1,004,001	(18,001)
Group insurance -				
retirees	171,120	171,120	171,120	-
Debt service - police				
and fire pension	3,762,000	3,762,000	3,778,260	(16,260)
Other	8,906	8,606	-	8,606
	<u>\$ 6,133,831</u>	<u>\$ 6,307,605</u>	<u>\$ 6,261,024</u>	<u>\$ 46,581</u>
Total Office of Finance and Management	<u>\$ 7,828,234</u>	<u>\$ 8,074,928</u>	<u>\$ 7,981,832</u>	<u>\$ 93,096</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

BUDGETARY COMPARISON SCHEDULE - DETAIL OF EXPENDITURES (CONTINUED)

GENERAL FUND - CITY OF LAFAYETTE
For the Year Ended October 31, 2002

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Administrative Services				
Department:				
Director's Office -				
Personnel cost	\$ 150,189	\$ 160,185	\$ 158,624	\$ 1,561
Training	1,600	3,250	2,918	332
Materials and supplies	3,852	2,497	1,517	980
Telephone	3,200	3,450	2,720	730
Transportation	875	575	478	97
Travel and meetings	235	401	377	24
Printing and postage	1,275	880	161	719
Vehicle subsidy leases	6,500	6,500	6,000	500
Uninsured losses	92,900	82,558	82,558	-
Other	771	955	648	307
	<u>\$ 261,397</u>	<u>\$ 261,251</u>	<u>\$ 256,001</u>	<u>\$ 5,250</u>
Information Services -				
Personnel cost	\$ 1,110,914	\$ 1,156,460	\$ 1,157,818	\$ (1,358)
Training	28,900	41,900	41,582	318
Materials and supplies	33,795	31,795	26,487	5,308
Telephone	85,000	80,000	56,327	23,673
Travel and meetings	205	205	160	45
Printing and postage	7,000	3,000	2,193	807
Professional services	160,000	159,000	152,579	6,421
Maintenance	85,200	79,200	67,120	12,080
Publications and recording	2,000	1,000	267	733
Other	1,187	1,187	754	433
	<u>\$ 1,514,201</u>	<u>\$ 1,553,747</u>	<u>\$ 1,505,287</u>	<u>\$ 48,460</u>
Administrative Operations -				
Human Resources:				
Personnel cost	\$ 318,596	\$ 330,945	\$ 311,800	\$ 19,145
Materials and supplies	3,211	4,113	4,055	58
Telephone	3,700	3,600	3,412	188
Printing and postage	2,300	2,700	2,670	30
Training	1,100	848	847	1
Maintenance	1,300	1,150	1,096	54
Other	1,219	1,019	474	545
	<u>\$ 331,426</u>	<u>\$ 344,375</u>	<u>\$ 324,354</u>	<u>\$ 20,021</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

BUDGETARY COMPARISON SCHEDULE - DETAIL OF EXPENDITURES (CONTINUED)

GENERAL FUND - CITY OF LAFAYETTE
For the Year Ended October 31, 2002

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Communications:				
Personnel cost	\$ 118,766	\$ 127,972	\$ 121,985	\$ 5,987
Transportation	3,900	3,900	3,649	251
Materials and supplies	3,026	1,624	1,172	452
Telephone	3,500	2,922	3,023	(101)
Printing and postage	982	1,806	1,120	686
Maintenance	8,000	7,477	7,416	61
Professional services	700	750	750	-
Other	1,606	3,135	2,945	190
	<u>\$ 140,480</u>	<u>\$ 149,586</u>	<u>\$ 142,060</u>	<u>\$ 7,526</u>
 Total Administrative Operations	 <u>\$ 471,906</u>	 <u>\$ 493,961</u>	 <u>\$ 466,414</u>	 <u>\$ 27,547</u>
 Risk Management - Administration fees	 <u>\$ 479,171</u>	 <u>\$ 493,420</u>	 <u>\$ 485,250</u>	 <u>\$ 8,170</u>
 Total Administrative Services Department	 <u>\$ 2,726,675</u>	 <u>\$ 2,802,379</u>	 <u>\$ 2,712,952</u>	 <u>\$ 89,427</u>
 Police Department:				
Administration -				
Personnel costs	\$ 1,644,131	\$ 1,510,618	\$ 1,400,082	\$ 110,536
Materials and supplies	12,225	29,225	28,512	713
Telephone	3,538	3,600	2,740	860
Municipal dues	3,000	3,200	2,488	712
Jailer services	100,000	100,080	100,039	41
Uninsured losses	1,214,512	995,453	995,453	-
External appropriations	4,750	4,750	4,750	-
Contractual services	63,300	79,800	64,699	15,101
Uniforms	4,725	15,025	12,142	2,883
Election expense	-	10,000	9,980	20
Travel and meetings	1,000	500	241	259
Other	4,430	17,879	10,390	7,489
	<u>\$ 3,055,611</u>	<u>\$ 2,770,130</u>	<u>\$ 2,631,516</u>	<u>\$ 138,614</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

BUDGETARY COMPARISON SCHEDULE - DETAIL OF EXPENDITURES (CONTINUED)
GENERAL FUND - CITY OF LAFAYETTE
For the Year Ended October 31, 2002

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Patrol -				
Personnel costs	\$ 5,596,211	\$ 5,729,311	\$ 5,615,948	\$ 113,363
Uniforms	40,805	73,106	70,197	2,909
Materials and supplies	11,975	19,779	17,605	2,174
Other	2,612	2,900	2,539	361
	<u>\$ 5,651,603</u>	<u>\$ 5,825,096</u>	<u>\$ 5,706,289</u>	<u>\$ 118,807</u>
Services -				
Personnel cost	\$ 2,328,123	\$ 2,272,632	\$ 2,114,952	\$ 157,680
Uniforms	9,000	20,000	16,999	3,001
Training	50,000	99,500	93,941	5,559
Transportation	708,500	745,000	714,279	30,721
Materials and supplies	71,500	137,702	121,823	15,879
Telephone and utilities	266,000	233,440	209,056	24,384
Travel and meetings	3,000	1,331	1,331	-
Printing and postage	13,300	25,300	23,578	1,722
Maintenance	56,607	86,870	67,511	19,359
Professional services	25,000	21,100	16,752	4,348
External approp- riations	107,000	105,547	105,546	1
Other	23,300	45,333	39,123	6,210
	<u>\$ 3,661,330</u>	<u>\$ 3,793,755</u>	<u>\$ 3,524,891</u>	<u>\$ 268,864</u>
Criminal Investigation -				
Personnel cost	\$ 2,125,441	\$ 2,158,110	\$ 1,909,332	\$ 248,778
Uniforms	25,000	28,000	27,849	151
Materials and supplies	33,150	60,424	37,949	22,475
Undercover invest- igation	65,000	14,500	3,539	10,961
Coroner's fees	42,000	53,500	50,401	3,099
Professional services	5,000	3,000	2,731	269
Vehicle subsidy leases	48,750	48,750	48,816	(66)
Other	4,350	3,728	3,281	447
	<u>\$ 2,348,691</u>	<u>\$ 2,370,012</u>	<u>\$ 2,083,898</u>	<u>\$ 286,114</u>
Total Police Department	<u>\$ 14,717,235</u>	<u>\$ 14,758,993</u>	<u>\$ 13,946,594</u>	<u>\$ 812,399</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

BUDGETARY COMPARISON SCHEDULE - DETAIL OF EXPENDITURES (CONTINUED)
GENERAL FUND - CITY OF LAFAYETTE
For the Year Ended October 31, 2002

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Fire Department:				
Administration -				
Personnel costs	\$ 124,021	\$ 126,915	\$ 126,272	\$ 643
Transportation	3,000	3,700	3,916	(216)
Materials and supplies	3,800	6,200	6,097	103
Travel and meetings	650	15,000	14,088	912
Printing and postage	1,550	2,025	1,954	71
Uninsured losses	256,591	267,760	267,760	-
Election expense	-	10,000	9,980	20
Other	1,300	1,300	871	429
	<u>\$ 390,912</u>	<u>\$ 432,900</u>	<u>\$ 430,938</u>	<u>\$ 1,962</u>
Emergency Operations -				
Personnel costs	\$ 7,992,810	\$ 7,966,111	\$ 7,752,064	\$ 214,047
Transportation	178,500	183,900	192,069	(8,169)
Uniforms	84,650	74,275	64,403	9,872
Materials and supplies	46,825	46,100	41,513	4,587
Maintenance	32,500	40,625	33,389	7,236
Utilities	150,000	148,000	109,498	38,502
Professional services	37,100	30,425	16,416	14,009
Other	3,700	3,850	2,025	1,825
	<u>\$ 8,526,085</u>	<u>\$ 8,493,286</u>	<u>\$ 8,211,377</u>	<u>\$ 281,909</u>
Technical Operations -				
Personnel costs	\$ 1,043,085	\$ 1,079,651	\$ 1,078,646	\$ 1,005
Training	25,000	20,700	19,094	1,606
Transportation	23,500	27,300	30,207	(2,907)
Materials and supplies	19,325	19,575	17,134	2,441
Maintenance	12,000	13,125	11,960	1,165
Telephone and utilities	90,000	76,806	63,514	13,292
Printing and postage	4,000	4,250	3,748	502
Tourist/customer relations	6,100	8,900	8,528	372
Professional services	3,600	4,100	1,389	2,711
Other	1,000	2,500	2,037	463
	<u>\$ 1,227,610</u>	<u>\$ 1,256,907</u>	<u>\$ 1,236,257</u>	<u>\$ 20,650</u>
Total Fire Department	<u>\$ 10,144,607</u>	<u>\$ 10,183,093</u>	<u>\$ 9,878,572</u>	<u>\$ 304,521</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

BUDGETARY COMPARISON SCHEDULE - DETAIL OF EXPENDITURES (CONTINUED)

GENERAL FUND - CITY OF LAFAYETTE
For the Year Ended October 31, 2002

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Department of Public Works:				
Director's Office -				
Personnel costs	\$ 198,799	\$ 212,051	\$ 211,210	\$ 841
Vehicle subsidy leases	7,000	7,000	6,069	931
Transportation	2,000	3,500	3,523	(23)
Materials and supplies	1,300	2,200	1,394	806
Telephone and utilities	27,500	29,593	30,014	(421)
Travel and meetings	500	1,750	1,428	322
Municipal dues	1,316	1,476	1,350	126
Printing and postage	700	480	313	167
Training	600	3,500	3,367	133
Uninsured losses	385,602	436,299	436,299	-
Other	200	1,639	1,635	4
	<u>\$ 625,517</u>	<u>\$ 699,488</u>	<u>\$ 696,602</u>	<u>\$ 2,886</u>
Operations -				
Administration:				
Personnel costs	\$ 501,697	\$ 525,030	\$ 510,608	\$ 14,422
Transportation	12,000	12,000	12,086	(86)
Materials and supplies	4,775	4,535	3,897	638
Travel and meetings	685	4,185	3,138	1,047
Telephone and utilities	34,000	34,000	34,714	(714)
Printing and postage	2,800	4,820	4,085	735
Maintenance	5,126	5,126	1,504	3,622
Contractual services	12,000	11,980	8,828	3,152
Training	500	2,300	1,943	357
Awards	965	765	165	600
Other	1,720	1,492	986	506
	<u>\$ 576,268</u>	<u>\$ 606,233</u>	<u>\$ 581,954</u>	<u>\$ 24,279</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

BUDGETARY COMPARISON SCHEDULE - DETAIL OF EXPENDITURES (CONTINUED)

GENERAL FUND - CITY OF LAFAYETTE
For the Year Ended October 31, 2002

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Drainage:				
Personnel costs	\$ 2,232,064	\$ 2,214,849	\$ 2,051,417	\$ 163,432
Transportation	461,000	447,748	425,583	22,165
Materials and supplies	22,000	31,200	28,198	3,002
Equipment rental	15,000	35,000	12,647	22,353
Uniforms	10,560	12,560	7,367	5,193
Telephone and utilities	7,500	6,900	4,831	2,069
Printing and postage	1,200	1,200	242	958
Training	-	-	-	-
Maintenance	8,100	14,100	12,964	1,136
Contractual services	189,646	312,646	243,293	69,353
Training	2,000	2,000	1,324	676
Awards	700	700	177	523
Other	1,400	2,726	1,906	820
	<u>\$ 2,951,170</u>	<u>\$ 3,081,629</u>	<u>\$ 2,789,949</u>	<u>\$ 291,680</u>
Engineering:				
Personnel costs	\$ 193,063	\$ 199,929	\$ 199,969	\$ (40)
Uniforms	600	600	201	399
Transportation	3,300	3,269	2,974	295
Materials and supplies	1,150	1,800	1,331	469
Printing and postage	140	140	12	128
Maintenance	4,500	3,700	3,654	46
Other	400	581	305	276
	<u>\$ 203,153</u>	<u>\$ 210,019</u>	<u>\$ 208,446</u>	<u>\$ 1,573</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

BUDGETARY COMPARISON SCHEDULE - DETAIL OF EXPENDITURES (CONTINUED)

GENERAL FUND - CITY OF LAFAYETTE
For the Year Ended October 31, 2002

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Streets/Bridges:				
Personnel costs	\$ 1,642,031	\$ 1,614,185	\$ 1,554,704	\$ 59,481
Uniforms	8,400	8,300	6,234	2,066
Transportation	440,000	441,792	472,495	(30,703)
Materials and supplies	143,000	175,330	172,494	2,836
Maintenance	32,500	20,314	19,026	1,288
Contractual services	156,550	186,550	174,506	12,044
Training	545	5,885	5,513	372
External approp- riations	22,770	27,770	27,423	347
Utilities	14,000	13,488	10,011	3,477
Rent	2,500	2,500	1,194	1,306
Other	4,637	5,642	3,011	2,631
	<u>\$ 2,466,933</u>	<u>\$ 2,501,756</u>	<u>\$ 2,446,611</u>	<u>\$ 55,145</u>
Total Operations	<u>\$ 6,197,524</u>	<u>\$ 6,399,637</u>	<u>\$ 6,026,960</u>	<u>\$ 372,677</u>
Facility Maintenance -				
Personnel costs	\$ 394,112	\$ 408,262	\$ 404,622	\$ 3,640
Materials and supplies	128,212	142,735	131,059	11,676
Telephone and utilities	435,440	414,200	330,004	84,196
Maintenance	170,919	196,239	171,636	24,603
Transportation	15,000	15,023	17,117	(2,094)
Contractual services	89,871	80,721	34,407	46,314
Uniforms	1,350	2,050	1,777	273
Printing and postage	213	703	571	132
Other	3,567	4,026	1,096	2,930
	<u>\$ 1,238,684</u>	<u>\$ 1,263,959</u>	<u>\$ 1,092,289</u>	<u>\$ 171,670</u>
Total Department of Public Works	<u>\$ 8,061,725</u>	<u>\$ 8,363,084</u>	<u>\$ 7,815,851</u>	<u>\$ 547,233</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

BUDGETARY COMPARISON SCHEDULE - DETAIL OF EXPENDITURES (CONTINUED)

GENERAL FUND - CITY OF LAFAYETTE
For the Year Ended October 31, 2002

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Traffic and Transportation				
Department:				
Personnel costs	\$ 1,242,431	\$ 1,248,765	\$ 1,228,064	\$ 20,701
Training	3,940	2,443	2,108	335
Transportation	46,900	46,500	50,128	(3,628)
Materials and supplies	15,021	15,983	14,043	1,940
Telephone and utilities	136,525	147,279	143,467	3,812
Printing and postage	5,207	5,818	3,144	2,674
Uniforms	2,030	1,974	1,973	1
Maintenance	4,465	3,100	1,631	1,469
Contractual services	10,861	6,367	3,566	2,801
Uninsured losses	150,405	100,245	100,245	-
Vehicle subsidy leases	7,000	7,850	7,323	527
Travel and meetings	1,300	3,109	1,444	1,665
Other	8,433	4,025	2,917	1,108
Total Traffic and Transportation Department	\$ 1,634,518	\$ 1,593,458	\$ 1,560,053	\$ 33,405
Community Development				
Department:				
Administration -				
Personnel costs	\$ 157,700	\$ 168,186	\$ 166,945	\$ 1,241
Materials and supplies	730	560	294	266
Telephone	2,600	2,550	2,475	75
Vehicle subsidy leases	6,500	6,500	6,025	475
External appropriations	278,847	328,847	326,181	2,666
Uninsured losses	17,670	11,843	11,843	-
Contractual services	120,200	120,370	119,590	780
Other	650	800	625	175
	\$ 584,897	\$ 639,656	\$ 633,978	\$ 5,678

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

BUDGETARY COMPARISON SCHEDULE - DETAIL OF EXPENDITURES (CONTINUED)

GENERAL FUND - CITY OF LAFAYETTE
For the Year Ended October 31, 2002

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Senior Center -				
Personnel costs	\$ 172,940	\$ 183,415	\$ 183,627	\$ (212)
Transportation	2,900	6,200	5,567	633
Materials and supplies	5,750	9,000	8,559	441
Telephone and utilities	21,300	20,600	20,890	(290)
Printing and postage	5,750	2,000	1,891	109
Maintenance	3,600	3,400	2,295	1,105
Contractual services	4,450	4,350	4,136	214
Tourist/customer relations	6,900	6,300	5,814	486
Other	800	750	617	133
	<u>\$ 224,390</u>	<u>\$ 236,015</u>	<u>\$ 233,396</u>	<u>\$ 2,619</u>
Government and Business				
Relations Planning -				
Personnel costs	\$ 28,569	\$ 30,030	\$ 29,949	\$ 81
Materials and supplies	434	156	14	142
Printing and postage	350	4,053	2,470	1,583
Other	367	342	328	14
	<u>\$ 29,720</u>	<u>\$ 34,581</u>	<u>\$ 32,761</u>	<u>\$ 1,820</u>
Total Community Development Department	<u>\$ 839,007</u>	<u>\$ 910,252</u>	<u>\$ 900,135</u>	<u>\$ 10,117</u>
Planning, Zoning, and Codes Department:				
Planning and Zoning -				
Personnel costs	\$ 491,419	\$ 510,491	\$ 506,340	\$ 4,151
Transportation	3,000	5,100	5,221	(121)
Materials and supplies	12,250	12,350	10,918	1,432
Telephone	15,200	11,800	11,560	240
Printing and postage	12,500	13,000	11,016	1,984
Travel and meetings	1,500	2,100	2,054	46
Uninsured losses	9,897	24,529	24,529	-
Vehicle subsidy leases	6,500	6,500	6,137	363
Contractual services	35,500	35,500	33,837	1,663
Publication and recordation	20,000	20,000	17,638	2,362
Dues and licenses	2,000	2,800	2,725	75
Maintenance	2,500	2,000	853	1,147
Other	520	2,420	1,917	503
Total Planning, Zoning and Codes Department	<u>\$ 612,786</u>	<u>\$ 648,590</u>	<u>\$ 634,745</u>	<u>\$ 13,845</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

BUDGETARY COMPARISON SCHEDULE - DETAIL OF EXPENDITURES (CONTINUED)

GENERAL FUND - CITY OF LAFAYETTE
For the Year Ended October 31, 2002

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Municipal Civil				
Service:				
Personnel costs	\$ 269,536	\$ 274,772	\$ 270,623	\$ 4,149
Materials and supplies	3,100	3,260	2,853	407
Telephone	3,500	3,500	3,140	360
Printing and postage	3,900	5,568	4,983	585
Publications and recordation	15,500	15,149	14,149	1,000
Contractual services	1,850	56	56	-
Legal fees	15,200	20,527	20,323	204
Training	5,000	4,200	4,164	36
Vehicle subsidy leases	6,000	4,900	4,363	537
Uninsured losses	16	8	8	-
Other	2,450	3,680	3,469	211
Total Municipal Civil Service	\$ 326,052	\$ 335,620	\$ 328,131	\$ 7,489
Total Expenditures	\$ 52,001,789	\$ 52,986,337	\$ 50,680,407	\$ 2,305,930

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LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

BUDGETARY COMPARISON SCHEDULE
GENERAL FUND - LAFAYETTE PARISH
For the Year Ended October 31, 2002

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes -				
Ad valorem	\$ 1,278,508	\$ 1,262,961	\$ 1,277,214	\$ 14,253
Sales and use	4,950,000	4,700,000	4,750,322	50,322
Other	578,226	617,224	649,119	31,895
Licenses and permits	216,500	195,767	224,620	28,853
Intergovernmental -				
State funds:				
Grants	-	50,000	48,896	(1,104)
State shared revenue	903,000	889,688	887,844	(1,844)
Other	682,880	941,458	580,415	(361,043)
Charges for services	314,700	385,200	559,424	174,224
Fines and forfeits	17,300	17,300	35,116	17,816
Investment earnings	177,600	204,784	134,319	(70,465)
Miscellaneous	180,000	209,769	205,600	(4,169)
	<u>\$ 9,298,714</u>	<u>\$ 9,474,151</u>	<u>\$ 9,352,889</u>	<u>\$ (121,262)</u>
Expenditures:				
Current -				
General government	\$ 2,742,874	\$ 3,024,959	\$ 2,765,509	\$ 259,450
Public safety	606,254	696,084	625,742	70,342
Traffic and transportation	-	20,000	-	20,000
Streets and drainage	-	92,703	37,292	55,411
Cultural and recreation	111,500	181,757	140,776	40,981
Health and welfare	17,633	17,633	17,633	-
Economic development and assistance	19,051	19,051	19,051	-
Conservation of natural resources	82,203	82,703	67,201	15,502
Capital outlay	-	159,093	5,189	153,904
	<u>\$ 3,579,515</u>	<u>\$ 4,293,983</u>	<u>\$ 3,678,393</u>	<u>\$ 615,590</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

BUDGETARY COMPARISON SCHEDULE (CONTINUED)
GENERAL FUND - LAFAYETTE PARISH
For the Year Ended October 31, 2002

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Excess (deficiency) of revenues over expenditures	\$ 5,719,199	\$ 5,180,168	\$ 5,674,496	\$ 494,328
Other financing sources (uses):				
Transfers in	\$ 390	\$ 45,218	\$ 4,094	\$ (41,124)
Transfers out	(4,447,056)	(8,251,042)	(4,723,949)	3,527,093
Transfers to component units	(1,397,487)	(1,407,286)	(1,332,792)	74,494
Sale of capital assets	-	-	66,664	66,664
Total other financing sources (uses)	\$ (5,844,153)	\$ (9,613,110)	\$ (5,985,983)	\$ 3,627,127
Net change in fund balance	\$ (124,954)	\$ (4,432,942)	\$ (311,487)	\$ 4,121,455
Fund balance, beginning	4,300,000	7,570,942	7,520,508	(50,434)
Fund balance, ending	\$ 4,175,046	\$ 3,138,000	\$ 7,209,021	\$ 4,071,021

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

BUDGETARY COMPARISON SCHEDULE - DETAIL OF EXPENDITURES
GENERAL FUND - LAFAYETTE PARISH
For the Year Ended October 31, 2002

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Office of Finance and Management:				
General Accounts -				
General Government:				
Dues and subscriptions	\$ 13,786	\$ 16,330	\$ 16,330	\$ -
Publication and recordation	75,000	73,064	64,509	8,555
Printing and binding	5,464	4,096	1,905	2,191
Charges for collection	91,205	117,205	125,117	(7,912)
External appropriations	85,700	115,469	115,469	-
Group insurance	24,180	24,180	24,180	-
Election expense	-	46,936	42,622	4,314
Contractual services	280	280	-	280
Accrued leave	150,000	190,700	178,827	11,873
Assessor's office	2,786	80,286	35,065	45,221
Other	15,434	14,258	10,051	4,207
Public safety:				
National Guard	5,300	5,300	5,300	-
Civil Defense	54,000	54,000	45,691	8,309
Contractual services-sheriff	44,675	44,675	40,155	4,520
Health and welfare:				
Parish Service Officer	17,633	17,633	17,633	-
Economic development and assistance:				
EEDD - Economic Development	19,051	19,051	19,051	-
Total Office of Finance and Management	<u>\$ 604,494</u>	<u>\$ 823,463</u>	<u>\$ 741,905</u>	<u>\$ 81,558</u>
Elected Officials:				
District Courts -				
Judges:				
General government -				
Personnel costs	\$ 536,206	\$ 568,631	\$ 564,093	\$ 4,538
Contractual services	254,120	229,725	222,535	7,190
Repairs and maintenance	625	758	366	392
Supplies and materials	-	5,953	5,952	1
Telecommunications	-	2,201	140	2,061
Insurance	5,786	10,742	10,742	-
Other	1,700	2,452	2,285	167
Total	<u>\$ 798,437</u>	<u>\$ 820,462</u>	<u>\$ 806,113</u>	<u>\$ 14,349</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

BUDGETARY COMPARISON SCHEDULE - DETAIL OF EXPENDITURES (CONTINUED)

GENERAL FUND - LAFAYETTE PARISH

For the Year Ended October 31, 2002

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Misdemeanor Probation Program:				
General government -				
Personnel Costs	\$ 168,417	\$ 168,417	\$ 105,565	\$ 62,852
Family Court:				
General government -				
Personnel Costs	\$ 368,461	\$ 378,685	\$ 282,439	\$ 96,246
Total District Courts	\$ 1,335,315	\$ 1,367,564	\$ 1,194,117	\$ 173,447
District Attorney -				
General Government:				
Personnel costs	\$ 609,504	\$ 633,907	\$ 633,525	\$ 382
Travel	25,000	23,480	23,451	29
Vehicle subsidy leases	7,532	9,052	9,042	10
Insurance	10,160	10,160	10,148	12
	\$ 652,196	\$ 676,599	\$ 676,166	\$ 433
Justice of the Peace and Constables -				
General Government:				
Personnel costs	\$ 103,988	\$ 103,988	\$ 104,518	\$ (530)
Training	7,850	7,837	5,916	1,921
Supplies and materials	500	513	513	-
	\$ 112,338	\$ 112,338	\$ 110,947	\$ 1,391
Registrar of Voters -				
General Government:				
Personnel costs	\$ 80,732	\$ 84,737	\$ 81,441	\$ 3,296
Telephone	2,500	3,800	2,951	849
Vehicle subsidy leases	5,340	5,340	5,340	-
Supplies and materials	2,600	2,600	2,362	238
Equipment purchases	1,000	1,000	-	1,000
Other	27,300	27,300	19,018	8,282
	\$ 119,472	\$ 124,777	\$ 111,112	\$ 13,665
Total Elected Officials	\$ 2,219,321	\$ 2,281,278	\$ 2,092,342	\$ 188,936

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

BUDGETARY COMPARISON SCHEDULE - DETAIL OF EXPENDITURES (CONTINUED)

GENERAL FUND - LAFAYETTE PARISH

For the Year Ended October 31, 2002

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Fire Department:				
Fire protection -				
Public safety:				
Transportation	\$ 30,000	\$ 30,000	\$ 869	\$ 29,131
2% fire insurance rebate -				
Milton	14,674	17,922	17,922	-
Judice	15,472	19,646	19,646	-
Carencro	30,385	33,098	33,098	-
Duson	7,231	8,722	8,723	(1)
Scott	32,607	38,987	38,987	-
Broussard	15,125	23,846	23,846	-
Youngsville	19,360	22,463	22,463	-
External appropriations -				
Milton	30,000	30,000	30,000	-
Judice	42,500	42,500	30,000	12,500
Carencro	34,400	34,200	30,000	4,200
Duson	30,000	30,000	30,000	-
Scott	34,525	34,525	30,000	4,525
Broussard	30,000	30,000	30,000	-
Youngsville	30,000	30,000	30,000	-
Tower rental	6,000	6,000	6,000	-
Fire truck assistance	100,000	100,000	100,000	-
Volunteer fire-fighting equipment	-	60,200	53,042	7,158
Total Fire Department	<u>\$ 502,279</u>	<u>\$ 592,109</u>	<u>\$ 534,596</u>	<u>\$ 57,513</u>
Department of Public Works:				
Facilities Maintenance -				
General government	\$ 23,000	\$ 23,000	\$ 22,977	\$ 23
Capital improvements -				
Capital outlay	-	159,093	5,189	153,904
Operations -				
Streets and drainage	-	92,703	37,292	55,411
Total Department of Public Works	<u>\$ 23,000</u>	<u>\$ 274,796</u>	<u>\$ 65,458</u>	<u>\$ 209,338</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

BUDGETARY COMPARISON SCHEDULE - DETAIL OF EXPENDITURES (CONTINUED)

GENERAL FUND - LAFAYETTE PARISH

For the Year Ended October 31, 2002

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Traffic and Transportation				
Department:				
Parking -				
Traffic and transportation	\$ -	\$ 20,000	\$ -	\$ 20,000
Parks and Recreation				
Department:				
Operations and Maintenance -				
Current:				
Culture and recreation -				
Equipment purchases	\$ 16,000	\$ 11,000	\$ 3,529	\$ 7,471
Repairs and maintenance	23,500	26,000	23,653	2,347
Supplies	25,000	25,000	24,261	739
Shell/limestone/ gravel	7,000	7,000	6,246	754
Field lighting projects	40,000	112,757	83,087	29,670
Total Parks and Recreation Department	\$ 111,500	\$ 181,757	\$ 140,776	\$ 40,981
Community Development				
Department:				
Federal Programs Administration -				
General government:				
Personnel costs	\$ 33,818	\$ 34,777	\$ 34,709	\$ 68
Telephone and utilities	150	600	284	316
Contractual services	160	160	-	160
Other	2,590	2,340	1,122	1,218
Total Community Development Department	\$ 36,718	\$ 37,877	\$ 36,115	\$ 1,762

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

BUDGETARY COMPARISON SCHEDULE - DETAIL OF EXPENDITURES (CONTINUED)
GENERAL FUND - LAFAYETTE PARISH
For the Year Ended October 31, 2002

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Others:				
County Agent -				
Conservation of natural resouces:				
Personnel costs	\$ 6,303	\$ 6,303	\$ 3,846	\$ 2,457
Transportation	2,000	2,000	2,042	(42)
Telephone	6,500	7,000	6,595	405
Repairs and maintenance	1,200	1,200	906	294
Materials and supplies	1,600	2,900	2,661	239
Office expense	3,200	3,200	2,788	412
Contractual services	5,000	3,700	3,575	125
External appropriations	56,400	56,400	44,788	11,612
Total Others	\$ 82,203	\$ 82,703	\$ 67,201	\$ 15,502
Total Expenditures	\$ 3,579,515	\$ 4,293,983	\$ 3,678,393	\$ 615,590

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LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
October 31, 2002

	Federal Narcotics Seized/ Forfeited Property	State Narcotics Seized/ Forfeited Property	Section 8 Housing	F.H.W.A. Hurricane Evacuation Grant No. 736-28-0003	F.H.W.A. Planning Grant No. 736-28-0019
ASSETS					
Cash	\$ 5,913	\$ 1,939	\$ 1,243	\$ -	\$ -
Investments	-	-	26,935	-	-
Accrued interest receivable	-	-	293	-	-
Assessments receivable:					
Current	-	-	-	-	-
Deferred	-	-	-	-	-
Delinquent	-	-	-	-	-
Loans receivable	-	-	-	-	-
Allowance for doubtful accounts	-	-	-	-	-
Inventories, at cost	-	-	-	-	-
Accounts receivable, net	-	-	-	-	-
Due from other funds	-	-	-	-	-
Due from component units	-	-	-	-	-
Due from other governmental agencies	-	-	-	1,165	-
Prepaid items	-	-	-	-	-
Total assets	<u>\$ 5,913</u>	<u>\$ 1,939</u>	<u>\$ 28,471</u>	<u>\$ 1,165</u>	<u>\$ -</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Cash overdraft	\$ -	\$ -	\$ -	\$ 1,165	\$ -
Accounts payable	-	-	-	-	-
Accrued salaries and benefits	-	-	-	-	-
Retainage payable	-	-	-	-	-
Other payables	-	-	-	-	-
Due to other funds	-	-	-	-	-
Due to other governmental agencies	-	-	8,863	-	-
Deferred revenue	-	-	-	-	-
Total liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,863</u>	<u>\$ 1,165</u>	<u>\$ -</u>
Fund balances:					
Reserved for -					
Encumbrances	\$ -	\$ -	\$ -	\$ -	\$ -
Debt service	-	-	-	-	-
Inventories	-	-	-	-	-
Prepaid items	-	-	-	-	-
Housing	-	-	-	-	-
Noncurrent receivable	-	-	-	-	-
Unreserved -					
Designated for subsequent year's expenditures	-	-	-	-	-
Designated for capital projects	-	-	-	-	-
Undesignated	5,913	1,939	19,608	-	-
Total fund balances	<u>\$ 5,913</u>	<u>\$ 1,939</u>	<u>\$ 19,608</u>	<u>\$ -</u>	<u>\$ -</u>
Total liabilities and fund balances	<u>\$ 5,913</u>	<u>\$ 1,939</u>	<u>\$ 28,471</u>	<u>\$ 1,165</u>	<u>\$ -</u>

Special Revenue

Parish Transit Study	F.T.A. Planning Grant No. 736-28-0018	F.T.A. Planning Grant No. 736-28-0024	Emergency Shelter Grant	La Place Des Creoles Grant	Drug-Free Schools Grant	DARE Project Grant	JTPA Incentive Grant	JTPA Welfare- To-Work Grant (99)	
\$ -	\$ 6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
418	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
10,528	-	-	19,896	12,276	17,475	11,345	-	69,098	C
-	-	-	-	-	-	-	-	-	
<u>\$ 10,946</u>	<u>\$ 6</u>	<u>\$ -</u>	<u>\$ 19,896</u>	<u>\$ 12,276</u>	<u>\$ 17,475</u>	<u>\$ 11,345</u>	<u>\$ -</u>	<u>\$ 69,098</u>	O
									N
\$ 10,034	\$ -	\$ -	\$ 15,522	\$ 12,276	\$ 12,675	\$ -	\$ -	\$ 55,668	T
-	-	-	4,374	-	-	-	-	2,658	
912	-	-	-	-	-	-	-	10,772	I
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	N
-	-	-	-	-	4,800	11,345	-	-	
-	6	-	-	-	-	-	-	-	U
-	-	-	-	-	-	-	-	-	
<u>\$ 10,946</u>	<u>\$ 6</u>	<u>\$ -</u>	<u>\$ 19,896</u>	<u>\$ 12,276</u>	<u>\$ 17,475</u>	<u>\$ 11,345</u>	<u>\$ -</u>	<u>\$ 69,098</u>	E
									D
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
<u>\$ 10,946</u>	<u>\$ 6</u>	<u>\$ -</u>	<u>\$ 19,896</u>	<u>\$ 12,276</u>	<u>\$ 17,475</u>	<u>\$ 11,345</u>	<u>\$ -</u>	<u>\$ 69,098</u>	

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

COMBINING BALANCE SHEET (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
October 31, 2002

	F.H.W.A. Planning Grant No. <u>700-28-0208</u>	F.H.W.A. Planning Grant No. <u>736-28-0026</u>	F.H.W.A. Planning Grant No. <u>736-28-0031</u>	Parking Program	Health Unit Maintenance
ASSETS					
Cash	\$ -	\$ -	\$ -	\$ 9,775	\$ 63,856
Investments	-	-	-	205,259	1,383,341
Accrued interest receivable	-	-	-	2,234	15,056
Assessments receivable:					
Current	-	-	-	-	-
Deferred	-	-	-	-	-
Delinquent	-	-	-	-	-
Loans receivable	-	-	-	-	-
Allowance for doubtful accounts	-	-	-	-	-
Inventories, at cost	-	-	-	-	-
Accounts receivable, net	-	-	-	1,027	-
Due from other funds	16,879	19,319	7,690	-	-
Due from component units	-	-	-	-	-
Due from other governmental agencies	73,420	93,231	39,881	-	652
Prepaid items	-	-	-	-	-
Total assets	<u>\$ 90,299</u>	<u>\$ 112,550</u>	<u>\$ 47,571</u>	<u>\$ 218,295</u>	<u>\$ 1,462,905</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Cash overdraft	\$ 90,299	\$ 112,550	\$ 35,290	\$ -	\$ -
Accounts payable	-	-	124	14,486	-
Accrued salaries and benefits	-	-	12,157	10,410	-
Retainage payable	-	-	-	-	-
Other payables	-	-	-	4,822	1,557
Due to other funds	-	-	-	188,377	-
Due to other governmental agencies	-	-	-	-	-
Deferred revenue	-	-	-	-	-
Total liabilities	<u>\$ 90,299</u>	<u>\$ 112,550</u>	<u>\$ 47,571</u>	<u>\$ 218,095</u>	<u>\$ 1,557</u>
Fund balances:					
Reserved for -					
Encumbrances	\$ -	\$ -	\$ -	\$ -	\$ 43,976
Debt service	-	-	-	-	-
Inventories	-	-	-	-	-
Prepaid items	-	-	-	-	-
Housing	-	-	-	-	-
Noncurrent receivable	-	-	-	-	-
Unreserved -					
Designated for subsequent year's expenditures	-	-	-	-	-
Designated for capital projects	-	-	-	-	-
Undesignated	-	-	-	200	1,417,372
Total fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 200</u>	<u>\$ 1,461,348</u>
Total liabilities and fund balances	<u>\$ 90,299 -</u>	<u>\$ 112,550</u>	<u>\$ 47,571</u>	<u>\$ 218,295</u>	<u>\$ 1,462,905</u>

Special Revenue								
Juvenile Detention Home Maintenance	DHH - Acadiana Recovery Center Inpatient	Metrocode	Urban Development Action Grant	Acadiana Recovery Center Non-Grant	ARC - U.S. Probation Outpatient Grant	Natural History Museum & Planetarium	City Park Golf Course	Vieux Chenes Golf Course
\$ 11,714	\$ 1,086	\$ 6,272	\$ 41	\$ 2,461	\$ 6,464	\$ 1,650	\$ 4,101	\$ 3,935
251,606	17,026	124,187	-	53,307	27,021	-	88,842	85,241
2,739	185	1,352	5,684	580	294	-	967	927
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	326,668	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	10,083	-	6,365	-	-	-	-
-	-	-	-	-	-	32,467	-	-
-	-	-	-	-	-	-	-	-
55,397	76,925	-	-	-	16,174	-	-	-
-	-	-	-	-	-	-	-	-
<u>\$ 321,456</u>	<u>\$ 95,222</u>	<u>\$ 141,894</u>	<u>\$ 332,393</u>	<u>\$ 62,713</u>	<u>\$ 49,953</u>	<u>\$ 34,117</u>	<u>\$ 93,910</u>	<u>\$ 90,103</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15,897	3,958	2,598	-	1,691	191	18,789	7,665	17,401
28,092	20,543	42,921	-	-	2,709	15,228	6,860	11,011
-	-	-	-	-	-	-	-	-
1,813	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	79,154	60,990
22,107	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	231	701
<u>\$ 67,909</u>	<u>\$ 24,501</u>	<u>\$ 45,519</u>	<u>\$ -</u>	<u>\$ 1,691</u>	<u>\$ 2,900</u>	<u>\$ 34,017</u>	<u>\$ 93,910</u>	<u>\$ 90,103</u>
\$ 52,246	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	298,276	-	-	-	-	-
17,176	-	47,542	-	-	-	-	-	-
58,071	-	-	-	-	-	-	-	-
126,054	70,721	48,833	34,117	61,022	47,053	100	-	-
<u>\$ 253,547</u>	<u>\$ 70,721</u>	<u>\$ 96,375</u>	<u>\$ 332,393</u>	<u>\$ 61,022</u>	<u>\$ 47,053</u>	<u>\$ 100</u>	<u>\$ -</u>	<u>\$ -</u>
<u>\$ 321,456</u>	<u>\$ 95,222</u>	<u>\$ 141,894</u>	<u>\$ 332,393</u>	<u>\$ 62,713</u>	<u>\$ 49,953</u>	<u>\$ 34,117</u>	<u>\$ 93,910</u>	<u>\$ 90,103</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

COMBINING BALANCE SHEET (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
October 31, 2002

	Road and Bridge Maintenance	Parishwide Drainage Maintenance	Lafayette Parish Public Library	Courthouse and Jail Maintenance	Local Workforce Investment Act Grant
ASSETS					
Cash	\$ 13,778	\$ 23,285	\$ 130,719	\$ 18,267	\$ -
Investments	298,481	504,445	2,827,510	395,721	-
Accrued interest receivable	3,249	5,490	30,774	4,307	-
Assessments receivable:					
Current	-	-	-	-	-
Deferred	-	-	-	-	-
Delinquent	-	-	-	-	-
Loans receivable	-	-	-	-	-
Allowance for doubtful accounts	-	-	-	-	-
Inventories, at cost	-	-	-	-	-
Accounts receivable, net	1,415	-	442	-	-
Due from other funds	-	-	-	-	-
Due from component units	4,106	-	-	-	-
Due from other governmental agencies	230,741	1,839	2,914	1,513	247,590
Prepaid items	-	-	5,058	-	-
Total assets	<u>\$ 551,770</u>	<u>\$ 535,059</u>	<u>\$ 2,997,417</u>	<u>\$ 419,808</u>	<u>\$ 247,590</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Cash overdraft	\$ -	\$ -	\$ -	\$ -	\$ 128,826
Accounts payable	3,337	33,247	58,852	40,497	98,877
Accrued salaries and benefits	883	-	82,403	2,806	19,887
Retainage payable	3,676	-	-	-	-
Other payables	6,465	4,414	6,997	3,627	-
Due to other funds	-	-	1,739	372,878	-
Due to other governmental agencies	-	-	-	-	-
Deferred revenue	-	-	56,938	-	-
Total liabilities	<u>\$ 14,361</u>	<u>\$ 37,661</u>	<u>\$ 206,929</u>	<u>\$ 419,808</u>	<u>\$ 247,590</u>
Fund balances:					
Reserved for -					
Encumbrances	\$ 255,039	\$ 78,219	\$ 9,187	\$ -	\$ -
Debt service	-	-	-	-	-
Inventories	-	-	-	-	-
Prepaid items	-	-	5,058	-	-
Housing	-	-	-	-	-
Noncurrent receivable	-	-	-	-	-
Unreserved -					
Designated for subsequent year's expenditures	-	-	436,481	-	-
Designated for capital projects	282,370	419,179	363,996	-	-
Undesignated	-	-	1,975,766	-	-
Total fund balances	<u>\$ 537,409</u>	<u>\$ 497,398</u>	<u>\$ 2,790,488</u>	<u>\$ -</u>	<u>\$ -</u>
Total liabilities and fund balances	<u>\$ 551,770</u>	<u>\$ 535,059</u>	<u>\$ 2,997,417</u>	<u>\$ 419,808</u>	<u>\$ 247,590</u>

Special Revenue							
Mosquito Abatement and Control	Coroner's Expense	Adult Correctional Facility Maintenance	F.T.A. Planning Grant No. 736-28-0027	F.T.A. Planning Grant No. 736-28-0032	Recreation and Parks	Municipal Transit System	Drug Court OJP Implement- ation Grant
\$ 7,795	\$ 25	\$ 571	\$ -	\$ -	\$ 180	\$ -	\$ -
168,867	-	-	-	-	-	-	-
1,838	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	18,850	5,183	-	-	1,000	-	-
-	19,603	372,878	-	866	158,155	1,290,387	1,677
-	6,520	-	-	-	-	-	-
-	2,010	1,329	3,246	3,874	-	23,389	56,715
-	-	-	-	-	-	-	-
<u>\$ 178,500</u>	<u>\$ 47,008</u>	<u>\$ 379,961</u>	<u>\$ 3,246</u>	<u>\$ 4,740</u>	<u>\$ 159,335</u>	<u>\$ 1,313,776</u>	<u>\$ 58,392</u>
\$ -	\$ -	\$ -	\$ 3,246	\$ 2,838	\$ -	\$ 1,180,136	\$ 42,418
178,500	6,223	223,510	-	131	58,013	89,085	-
-	5,835	-	-	1,771	101,126	44,535	-
-	-	-	-	-	-	-	-
-	34,950	3,187	-	-	16	-	-
736,893	-	153,264	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 915,393</u>	<u>\$ 47,008</u>	<u>\$ 379,961</u>	<u>\$ 3,246</u>	<u>\$ 4,740</u>	<u>\$ 159,155</u>	<u>\$ 1,313,756</u>	<u>\$ 42,418</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
(736,893)	-	-	-	-	180	20	15,974
<u>\$ (736,893)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 180</u>	<u>\$ 20</u>	<u>\$ 15,974</u>
<u>\$ 178,500</u>	<u>\$ 47,008</u>	<u>\$ 379,961</u>	<u>\$ 3,246</u>	<u>\$ 4,740</u>	<u>\$ 159,335</u>	<u>\$ 1,313,776</u>	<u>\$ 58,392</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

COMBINING BALANCE SHEET (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
October 31, 2002

	Drug Court Program Grant	Drug Court Non-Grant	Criminal Justice Support Services	Community Development Block Grant	Housing Rehabilitation Program Grant
ASSETS					
Cash	\$ -	\$ 2,428	\$ 1,014	\$ -	\$ -
Investments	-	52,589	21,972	-	-
Accrued interest receivable	-	572	239	-	-
Assessments receivable:					
Current	-	-	-	-	-
Deferred	-	-	-	-	-
Delinquent	-	-	-	-	-
Loans receivable	-	-	-	-	-
Allowance for doubtful accounts	-	-	-	-	-
Inventories, at cost	-	-	-	35,054	-
Accounts receivable, net	-	-	-	-	5,000
Due from other funds	8,707	-	4,800	268,135	252,193
Due from component units	-	-	-	-	-
Due from other governmental agencies	30,578	-	-	854,248	338,045
Prepaid items	-	-	-	-	-
Total assets	<u>\$ 39,285</u>	<u>\$ 55,589</u>	<u>\$ 28,025</u>	<u>\$ 1,157,437</u>	<u>\$ 595,238</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Cash overdraft	\$ 4,829	\$ -	\$ -	\$ 995,074	\$ 507,892
Accounts payable	4,496	-	1,076	75,953	17,891
Accrued salaries and benefits	11,056	-	6,480	51,014	-
Retainage payable	-	-	-	35,396	-
Other payables	-	-	-	-	-
Due to other funds	-	8,707	20,469	-	25,445
Due to other governmental agencies	18,904	-	-	-	-
Deferred revenue	-	-	-	-	44,010
Total liabilities	<u>\$ 39,285</u>	<u>\$ 8,707</u>	<u>\$ 28,025</u>	<u>\$ 1,157,437</u>	<u>\$ 595,238</u>
Fund balances:					
Reserved for -					
Encumbrances	\$ -	\$ -	\$ -	\$ -	\$ -
Debt service	-	-	-	-	-
Inventories	-	-	-	35,054	-
Prepaid items	-	-	-	-	-
Housing	-	-	-	-	-
Noncurrent receivable	-	-	-	-	-
Unreserved -					
Designated for subsequent year's expenditures	-	-	-	-	-
Designated for capital projects	-	-	-	-	-
Undesignated	-	46,882	-	(35,054)	-
Total fund balances	<u>\$ -</u>	<u>\$ 46,882</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
 Total liabilities and fund balances	 <u>\$ -</u> <u>148</u>	 <u>\$ 55,589</u>	 <u>\$ 28,025</u>	 <u>\$ 1,157,437</u>	 <u>\$ 595,238</u>

Special Revenue					
Neighborhood Housing Services Loan Program	CD - First Time Homebuyer	LPTFA - First Time Homebuyer	War Memorial	Hurricane Lili	Heymann Performing Arts Center
\$ 9,305	\$ 26,263	\$ 8,987	\$ 50	\$ -	\$ 336,071
201,574	568,952	194,693	-	-	-
2,194	6,192	2,119	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
572,909	967,566	1,565,536	-	-	-
(55,185)	-	(47,266)	-	-	-
-	-	-	-	-	-
-	-	-	-	-	51,451
-	-	-	101,788	175,497	-
-	-	-	-	-	-
-	-	-	-	1,145,936	-
-	-	-	-	-	-
<u>\$ 730,797</u>	<u>\$ 1,568,973</u>	<u>\$ 1,724,069</u>	<u>\$ 101,838</u>	<u>\$ 1,321,433</u>	<u>\$ 387,522</u>
\$ -	\$ -	\$ -	\$ -	\$ 422,310	\$ -
-	-	-	80,782	841,606	21,780
-	-	-	3,126	57,517	20,778
-	-	-	17,930	-	-
1,365	-	-	-	-	63,840
-	520,328	-	-	-	153,875
-	-	-	-	-	-
-	-	-	-	-	124,169
<u>\$ 1,365</u>	<u>\$ 520,328</u>	<u>\$ -</u>	<u>\$ 101,838</u>	<u>\$ 1,321,433</u>	<u>\$ 384,442</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
729,432	1,048,645	1,724,069	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	3,080
<u>\$ 729,432</u>	<u>\$ 1,048,645</u>	<u>\$ 1,724,069</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,080</u>
<u>\$ 730,797</u>	<u>\$ 1,568,973</u>	<u>\$ 1,724,069</u>	<u>\$ 101,838</u>	<u>\$ 1,321,433</u>	<u>\$ 387,522</u>

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LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

COMBINING BALANCE SHEET (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
October 31, 2002

	1961 Sales Tax Bonds		1986 Sales Tax Bonds	
	Sinking Fund	Reserve Fund	Sinking Fund	Reserve Fund
ASSETS				
Cash	\$ 51,794	\$ 35,127	\$ 3,723,524	\$ 90,025
Investments	6,000,000	14,693,875	2,600,000	12,562,842
Accrued interest receivable	-	167,853	-	153,184
Assessments receivable:				
Current	-	-	-	-
Deferred	-	-	-	-
Delinquent	-	-	-	-
Loans receivable	-	-	-	-
Allowance for doubtful accounts	-	-	-	-
Inventories, at cost	-	-	-	-
Accounts receivable, net	-	-	-	-
Due from other funds	147,816	-	120,264	130
Due from component units	-	-	-	-
Due from other governmental agencies	-	-	-	-
Prepaid items	-	-	-	-
Total assets	\$ 6,199,610	\$ 14,896,855	\$ 6,443,788	\$ 12,806,181
LIABILITIES AND FUND BALANCES				
Liabilities:				
Cash overdraft	\$ -	\$ -	\$ -	\$ -
Accounts payable	-	-	-	-
Accrued salaries and benefits	-	-	-	-
Retainage payable	-	-	-	-
Other payables	-	-	-	-
Due to other funds	153,318	60,216	126,072	99,375
Due to other governmental agencies	-	-	-	-
Deferred revenue	-	-	-	-
Total liabilities	\$ 153,318	\$ 60,216	\$ 126,072	\$ 99,375
Fund balances:				
Reserved for -				
Encumbrances	\$ -	\$ -	\$ -	\$ -
Debt service	6,046,292	14,836,639	6,317,716	12,706,806
Inventories	-	-	-	-
Prepaid items	-	-	-	-
Housing	-	-	-	-
Noncurrent receivable	-	-	-	-
Unreserved -				
Designated for subsequent year's expenditures	-	-	-	-
Designated for capital projects	-	-	-	-
Undesignated	-	-	-	-
Total fund balances	\$ 6,046,292	\$ 14,836,639	\$ 6,317,716	\$ 12,706,806
- 150 -				
Total liabilities and fund balances	\$ 6,199,610	\$ 14,896,855	\$ 6,443,788	\$ 12,806,181

Debt Service

Assessment Bonds		Contingencies Sinking Fund	GOB Jail Refunding Bonds	Certificates of Indebtedness, Series 1998 Sinking Fund	Certificates of Indebtedness, Series 1999 Sinking Fund
Paving	Sewer				
\$ 28,301	\$ 262,708	\$ 43,825	\$ -	\$ 616	\$ 3,760
613,091	-	949,408	-	13,346	81,465
6,673	-	10,333	-	145	887
-	2,187	-	-	-	-
-	2,187	-	-	-	-
-	4,349	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	2,474	-	-	-
-	-	-	-	-	-
<u>\$ 648,065</u>	<u>\$ 271,431</u>	<u>\$ 1,006,040</u>	<u>\$ -</u>	<u>\$ 14,107</u>	<u>\$ 86,112</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	5,934	-	-	-
-	26,457	-	-	-	-
-	-	-	-	-	-
-	2,187	-	-	-	-
<u>\$ -</u>	<u>\$ 28,644</u>	<u>\$ 5,934</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	1,000,106	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
648,065	242,787	-	- 151 -	14,107	86,112
<u>\$ 648,065</u>	<u>\$ 242,787</u>	<u>\$ 1,000,106</u>	<u>\$ -</u>	<u>\$ 14,107</u>	<u>\$ 86,112</u>

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LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

COMBINING BALANCE SHEET (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
October 31, 2002

	1982 General Obligation Bonds	1989 Sales Tax	1990 Sales Tax	1993 Sales Tax	1997A Sales Tax
ASSETS					
Cash	\$ -	\$ 1,619	\$ 20,072	\$ -	\$ 150,187
Investments	-	35,071	434,832	-	3,253,579
Accrued interest receivable	-	382	4,733	-	35,411
Assessments receivable:					
Current	-	-	-	-	-
Deferred	-	-	-	-	-
Delinquent	-	-	-	-	-
Loans receivable	-	-	-	-	-
Allowance for doubtful accounts	-	-	-	-	-
Inventories, at cost	-	-	-	-	-
Accounts receivable, net	-	-	-	-	-
Due from other funds	-	-	-	776,671	-
Due from component units	-	-	-	-	-
Due from other governmental agencies	-	-	-	-	-
Prepaid items	-	-	-	-	-
Total assets	<u>\$ -</u>	<u>\$ 37,072</u>	<u>\$ 459,637</u>	<u>\$ 776,671</u>	<u>\$ 3,439,177</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Cash overdraft	\$ -	\$ -	\$ -	\$ 180,527	\$ -
Accounts payable	-	-	864	-	316,242
Accrued salaries and benefits	-	-	-	-	-
Retainage payable	-	-	-	52,288	-
Other payables	-	-	-	-	-
Due to other funds	-	114	68,021	-	11,362
Due to other governmental agencies	-	-	-	-	-
Deferred revenue	-	-	-	-	-
Total liabilities	<u>\$ -</u>	<u>\$ 114</u>	<u>\$ 68,885</u>	<u>\$ 232,815</u>	<u>\$ 327,604</u>
Fund balances:					
Reserved for -					
Encumbrances	\$ -	\$ -	\$ 14,393	\$ 283,043	\$ 619,087
Debt service	-	-	-	-	-
Inventories	-	-	-	-	-
Prepaid items	-	-	-	-	-
Housing	-	-	-	-	-
Noncurrent receivable	-	-	-	-	-
Unreserved -					
Designated for subsequent year's expenditures	-	-	-	-	-
Designated for capital projects	-	29,967	42,642	260,813	2,422,673
Undesignated	-	6,991	333,717	-	69,813
Total fund balances	<u>\$ -</u>	<u>\$ 36,958</u>	<u>\$ 390,752</u>	<u>\$ 543,856</u>	<u>\$ 3,111,573</u>
Total liabilities and fund balances	<u>\$ -</u>	<u>\$ 37,072</u>	<u>\$ 459,637</u>	<u>\$ 776,671</u>	<u>\$ 3,439,177</u>

Capital Projects

1997B	1998	1999A	1999B	2000A	2000B	2001B	
Sales	Sales	Sales	Sales	Sales	Sales	Sales	
Tax	Tax	Tax	Tax	Tax	Tax	Tax	
\$ 145,386	\$ 267,864	\$ 111,392	\$ 586,663	\$ 361,843	\$ 381,438	\$ 645,151	
3,149,579	5,802,880	2,413,137	12,709,189	7,838,787	8,263,287	13,976,236	
34,280	63,158	26,264	138,324	85,315	89,936	152,115	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	10,936	-	37,747	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	C
<u>\$ 3,329,245</u>	<u>\$ 6,144,838</u>	<u>\$ 2,550,793</u>	<u>\$ 13,471,923</u>	<u>\$ 8,285,945</u>	<u>\$ 8,734,661</u>	<u>\$ 14,773,502</u>	O
							N
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	T
169,587	171,112	20,389	118,265	398,277	411,132	57,286	I
-	-	-	-	-	-	-	N
154,676	381,174	156,073	317,218	187,671	203,818	28,811	U
-	-	-	-	-	-	-	E
11,247	20,839	8,564	755,752	27,862	40,225	48,587	D
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
<u>\$ 335,510</u>	<u>\$ 573,125</u>	<u>\$ 185,026</u>	<u>\$ 1,191,235</u>	<u>\$ 613,810</u>	<u>\$ 655,175</u>	<u>\$ 134,684</u>	
\$ 966,544	\$ 1,415,595	\$ 526,721	\$ 2,908,226	\$ 4,850,310	\$ 4,312,642	\$ 1,315,941	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
1,917,927	3,325,741	1,653,855	8,394,816	2,569,266	3,114,587	12,817,202	
109,264	830,377	185,191	977,646	252,559	652,257	505,675	
<u>\$ 2,993,735</u>	<u>\$ 5,571,713</u>	<u>\$ 2,365,767</u>	<u>\$ 12,280,688</u>	<u>\$ 7,672,135</u>	<u>\$ 8,079,486</u>	<u>\$ 14,638,818</u>	
<u>\$ 3,329,245</u>	<u>\$ 6,144,838</u>	<u>\$ 2,550,793</u>	<u>\$ 13,471,923</u>	<u>\$ 8,285,945</u>	<u>\$ 8,734,661</u>	<u>\$ 14,773,502</u>	

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

COMBINING BALANCE SHEET (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
October 31, 2002

	Capital Projects			Total
	2002A Sales Tax	1999 Certificates of Indebtedness	2001 Parish General Obligation Bonds	
ASSETS				
Cash	\$ -	\$ 13,883	\$ 755,094	\$ 8,379,466
Investments	-	300,764	16,357,981	119,546,918
Accrued interest receivable	-	3,274	178,037	1,237,589
Assessments receivable:				
Current	-	-	-	2,187
Deferred	-	-	-	2,187
Delinquent	-	-	-	4,349
Loans receivable	-	-	-	3,432,679
Allowance for doubtful accounts	-	-	-	(102,451)
Inventories, at cost	-	-	-	35,054
Accounts receivable, net	-	-	-	100,816
Due from other funds	-	-	-	3,825,023
Due from component units	-	-	-	10,626
Due from other governmental agencies	-	-	-	3,443,904
Prepaid items	-	-	-	5,058
Total assets	<u>\$ -</u>	<u>\$ 317,921</u>	<u>\$ 17,291,112</u>	<u>\$ 139,923,405</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Cash overdraft	\$ 189,066	\$ -	\$ -	\$ 4,002,641
Accounts payable	-	16,920	6,060	3,609,822
Accrued salaries and benefits	-	-	-	570,832
Retainage payable	-	-	9,414	1,548,145
Other payables	-	-	-	138,987
Due to other funds	-	-	-	3,796,275
Due to other governmental agencies	-	-	-	49,880
Deferred revenue	-	-	-	228,236
Total liabilities	<u>\$ 189,066</u>	<u>\$ 16,920</u>	<u>\$ 15,474</u>	<u>\$ 13,944,818</u>
Fund balances:				
Reserved for -				
Encumbrances	\$ -	\$ 79,631	\$ 1,626,914	\$ 19,357,714
Debt service	-	-	-	40,907,559
Inventories	-	-	-	35,054
Prepaid items	-	-	-	5,058
Housing	-	-	-	3,502,146
Noncurrent receivable	-	-	-	298,276
Unreserved -				
Designated for subsequent year's expenditures	-	-	-	501,199
Designated for capital projects	-	108,024	14,902,804	52,683,933
Undesignated	(189,066)	113,346	745,920	8,687,648
Total fund balances	<u>\$ (189,066)</u>	<u>\$ 301,001</u>	<u>\$ 17,275,638</u>	<u>\$ 125,978,587</u>
 Total liabilities and fund balances	 <u>\$ - 154 -</u>	 <u>\$ 317,921</u>	 <u>\$ 17,291,112</u>	 <u>\$ 139,923,405</u>

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LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended October 31, 2002

	Federal Narcotics Seized/ Forfeited Property	State Narcotics Seized/ Forfeited Property	Section 8 Housing	F.H.W.A. Hurricane Evacuation Grant No. 736-28-0003	F.H.W.A. Planning Grant No. 736-28-0019
Revenues:					
Taxes -					
Ad valorem	\$ -	\$ -	\$ -	\$ -	\$ -
Other	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental -					
Federal grants	-	-	-	922	(5,261)
State funds:					
Grants	-	-	-	-	-
Parish transportation funds	-	-	-	-	-
State shared revenue	-	-	-	-	-
Other	-	1,129	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Investment earnings	2,022	-	1,085	-	-
Miscellaneous	-	-	-	-	-
Total revenues	<u>\$ 2,022</u>	<u>\$ 1,129</u>	<u>\$ 1,085</u>	<u>\$ 922</u>	<u>\$ (5,261)</u>
Expenditures:					
Current -					
General government	\$ -	\$ -	\$ -	\$ 922	\$ -
Public safety	-	784	-	-	-
Traffic and transportation	-	-	-	-	-
Streets and drainage	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-
Cultural and recreation	-	-	-	-	-
Health and welfare	-	-	-	-	-
Economic opportunity	-	-	-	-	-
Economic development and assistance	-	-	-	-	-
Debt service:					
Principal retirement	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>\$ -</u>	<u>\$ 784</u>	<u>\$ -</u>	<u>\$ 922</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures	<u>\$ 2,022</u>	<u>\$ 345</u>	<u>\$ 1,085</u>	<u>\$ -</u>	<u>\$ (5,261)</u>
Other financing sources (uses):					
Transfers in	\$ -	\$ -	\$ -	\$ -	\$ 5,261
Transfers out	-	-	-	-	-
Transfers to component units	-	-	-	-	-
Bond proceeds	-	-	-	-	-
Sale of capital assets	-	-	-	-	-
Total other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,261</u>
Net change in fund balance	\$ 2,022	\$ 345	\$ 1,085	\$ -	\$ -
Fund balance, beginning	3,891	1,594	18,523	-	-
Fund balance, ending	<u>\$ 5,913</u>	<u>\$ 1,939</u>	<u>\$ 19,608</u>	<u>\$ -</u>	<u>\$ -</u>

Special Revenue

Parish Transit Study	F.T.A. Planning Grant No. 736-28-0018	F.T.A. Planning Grant No. 736-28-0024	Emergency Shelter Grant	La Place Des Creoles Grant	Drug-Free Schools Grant	DARE Project Grant	JTPA Incentive Grant	JTPA Welfare- To-Work Grant (99)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
10,142	-	(21)	188,644	-	37,898	-	40,416	108,848
-	-	-	-	-	-	49,897	-	83,401
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>\$ 10,142</u>	<u>\$ -</u>	<u>\$ (21)</u>	<u>\$ 188,644</u>	<u>\$ -</u>	<u>\$ 37,898</u>	<u>\$ 49,897</u>	<u>\$ 40,416</u>	<u>\$ 192,249</u>
\$ 12,677	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	49,897	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	188,644	-	37,898	-	-	-
-	-	-	-	-	-	-	40,359	168,927
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	57	23,322
<u>\$ 12,677</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 188,644</u>	<u>\$ -</u>	<u>\$ 37,898</u>	<u>\$ 49,897</u>	<u>\$ 40,416</u>	<u>\$ 192,249</u>
\$ (2,535)	\$ -	\$ (21)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 2,535	\$ -	\$ 21	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>\$ 2,535</u>	<u>\$ -</u>	<u>\$ 21</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended October 31, 2002

	F.H.W.A. Planning Grant No. <u>700-28-0208</u>	F.H.W.A. Planning Grant No. <u>736-28-0026</u>	F.H.W.A. Planning Grant No. <u>736-28-0031</u>	Parking Program	Health Unit Maintenance
Revenues:					
Taxes -					
Ad valorem	\$ -	\$ -	\$ -	\$ -	\$ 626,416
Other	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental -					
Federal grants	70,764	180,326	39,881	-	-
State funds:					
Grants	-	-	-	-	-
Parish transportation funds	-	-	-	-	-
State shared revenue	-	-	-	-	47,000
Other	-	-	-	-	-
Charges for services	-	-	-	372,176	-
Fines and forfeits	-	-	-	146,466	-
Investment earnings	-	-	-	7,559	33,878
Miscellaneous	-	-	-	111	-
Total revenues	<u>\$ 70,764</u>	<u>\$ 180,326</u>	<u>\$ 39,881</u>	<u>\$ 526,312</u>	<u>\$ 707,294</u>
Expenditures:					
Current -					
General government	\$ 88,455	\$ 223,687	\$ 49,851	\$ 337,336	\$ 56,459
Public safety	-	-	-	-	-
Traffic and transportation	-	-	-	-	-
Streets and drainage	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-
Cultural and recreation	-	-	-	-	-
Health and welfare	-	-	-	-	346,548
Economic opportunity	-	-	-	-	-
Economic development and assistance	-	-	-	-	-
Debt service:					
Principal retirement	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Capital outlay	-	1,721	-	599	-
Total expenditures	<u>\$ 88,455</u>	<u>\$ 225,408</u>	<u>\$ 49,851</u>	<u>\$ 337,935</u>	<u>\$ 403,007</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (17,691)</u>	<u>\$ (45,082)</u>	<u>\$ (9,970)</u>	<u>\$ 188,377</u>	<u>\$ 304,287</u>
Other financing sources (uses):					
Transfers in	\$ 17,691	\$ 45,082	\$ 9,970	\$ -	\$ -
Transfers out	-	-	-	(188,377)	(407,378)
Transfers to component units	-	-	-	-	-
Bond proceeds	-	-	-	-	-
Sale of capital assets	-	-	-	-	-
Total other financing sources (uses)	<u>\$ 17,691</u>	<u>\$ 45,082</u>	<u>\$ 9,970</u>	<u>\$ (188,377)</u>	<u>\$ (407,378)</u>
Net change in fund balance	\$ -	\$ -	\$ -	\$ -	\$ (103,091)
Fund balance, beginning	-	-	-	200	1,564,439
Fund balance, ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 200</u>	<u>\$ 1,461,348</u>

Special Revenue							
Juvenile Detention Home Maintenance	DHH - Acadiana Recovery Center Inpatient	Metrocode	Urban Development Action Grant	Acadiana Recovery Center Non-Grant	ARC - U.S. Probation Outpatient Grant	Natural History Museum & Planetarium	City Park Golf Course
\$ 729,607	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	923,418	-	-	-	-	-
51,073	-	-	-	-	117,705	-	-
-	587,520	-	-	-	-	-	-
-	-	-	-	-	-	-	-
30,968	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
214,113	-	100,084	-	63,428	2,855	27,350	461,945
-	-	-	-	-	-	-	-
21,133	1,037	(9,440)	10,316	1,668	661	-	3,876
15,376	-	5,577	-	930	-	15	2,791
<u>\$ 1,062,270</u>	<u>\$ 588,557</u>	<u>\$ 1,019,639</u>	<u>\$ 10,316</u>	<u>\$ 66,026</u>	<u>\$ 121,221</u>	<u>\$ 27,365</u>	<u>\$ 468,612</u>
\$ 148,776	\$ 552,861	\$ 1,091,134	\$ -	\$ 28,836	\$ 91,114	\$ -	\$ -
959,957	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	450,860	389,458
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
2,090	-	-	-	770	12,068	4,574	-
<u>\$ 1,110,823</u>	<u>\$ 552,861</u>	<u>\$ 1,091,134</u>	<u>\$ -</u>	<u>\$ 29,606</u>	<u>\$ 103,182</u>	<u>\$ 455,434</u>	<u>\$ 389,458</u>
<u>\$ (48,553)</u>	<u>\$ 35,696</u>	<u>\$ (71,495)</u>	<u>\$ 10,316</u>	<u>\$ 36,420</u>	<u>\$ 18,039</u>	<u>\$ (428,069)</u>	<u>\$ 79,154</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 428,069	\$ -
-	-	-	-	-	-	-	(79,154)
-	-	-	(38,193)	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (38,193)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 428,069</u>	<u>\$ (79,154)</u>
\$ (48,553)	\$ 35,696	\$ (71,495)	\$ (27,877)	\$ 36,420	\$ 18,039	\$ -	\$ -
302,100	35,025	167,870	360,270	24,602	29,014	100	-
<u>\$ 253,547</u>	<u>\$ 70,721</u>	<u>\$ 96,375</u>	<u>\$ 332,393</u>	<u>\$ 61,022</u>	<u>\$ 47,053</u>	<u>\$ 100</u>	<u>\$ -</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS

For the Year Ended October 31, 2002

	Vieux Chenes Golf Course	Road and Bridge Maintenance	Parishwide Drainage Maintenance	Lafayette Parish Public Library
Revenues:				
Taxes -				
Ad valorem	\$ -	\$ 2,602,254	\$ 1,776,551	\$ 2,815,839
Other	-	32,945	-	-
Licenses and permits	-	-	-	-
Intergovernmental -				
Federal grants	-	-	-	-
State funds:				
Grants	-	-	-	42,064
Parish transportation funds	-	1,287,068	-	-
State shared revenue	-	195,341	73,590	211,391
Other	-	22,289	-	-
Charges for services	575,529	-	-	21,604
Fines and forfeits	-	-	-	81,644
Investment earnings	4,810	38,079	28,130	107,055
Miscellaneous	2,720	6	-	49,813
Total revenues	<u>\$ 583,059</u>	<u>\$ 4,177,982</u>	<u>\$ 1,878,271</u>	<u>\$ 3,329,410</u>
Expenditures:				
Current -				
General government	\$ -	\$ 93,224	\$ 62,278	\$ 232,911
Public safety	-	-	-	-
Traffic and transportation	-	106,290	-	-
Streets and drainage	-	336,730	552,397	-
Urban redevelopment and housing	-	-	-	-
Cultural and recreation	522,069	-	-	3,141,204
Health and welfare	-	-	-	-
Economic opportunity	-	-	-	-
Economic development and assistance	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Capital outlay	-	161,840	45,302	55,007
Total expenditures	<u>\$ 522,069</u>	<u>\$ 698,084</u>	<u>\$ 659,977</u>	<u>\$ 3,429,122</u>
Excess (deficiency) of revenues over expenditures	<u>\$ 60,990</u>	<u>\$ 3,479,898</u>	<u>\$ 1,218,294</u>	<u>\$ (99,712)</u>
Other financing sources (uses):				
Transfers in	\$ -	\$ -	\$ -	\$ -
Transfers out	(60,990)	(2,942,489)	(720,896)	-
Transfers to component units	-	-	-	-
Bond proceeds	-	-	-	-
Sale of capital assets	-	-	-	2,450
Total other financing sources (uses)	<u>\$ (60,990)</u>	<u>\$ (2,942,489)</u>	<u>\$ (720,896)</u>	<u>\$ 2,450</u>
Net change in fund balance	\$ -	\$ 537,409	\$ 497,398	\$ (97,262)
Fund balance, beginning	-	-	-	2,887,750
Fund balance, ending	<u>\$ 160 -</u>	<u>\$ 537,409</u>	<u>\$ 497,398</u>	<u>\$ 2,790,488</u>

Special Revenue							
Courthouse and Jail Maintenance	Local Workforce Investment Act Grant	Mosquito Abatement and Control	Coroner's Expense	Adult Correctional Facility Maintenance	F.T.A. Planning Grant No. 736-28-0027	F.T.A. Planning Grant No. 736-28-0032	Recreation and Parks
\$ 1,459,535	\$ -	\$ -	\$ -	\$ 1,282,595	\$ -	\$ -	\$ 1,127,200
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	1,967,822	-	-	-	23,438	3,874	-
-	-	56,590	-	-	-	-	-
-	-	-	-	-	-	-	-
109,570	-	-	-	96,285	-	-	-
-	-	-	-	-	-	-	-
-	-	-	83,935	24,824	-	-	565,642
-	-	-	112,308	-	-	-	-
30,812	-	-	267	11,188	-	-	5,535
151	-	-	1,700	80	-	-	17,124
<u>\$ 1,600,068</u>	<u>\$ 1,967,822</u>	<u>\$ 56,590</u>	<u>\$ 198,210</u>	<u>\$ 1,414,972</u>	<u>\$ 23,438</u>	<u>\$ 3,874</u>	<u>\$ 1,715,501</u>
\$ 786,174	\$ -	\$ -	\$ 9,921	\$ 622,439	\$ 29,297	\$ 4,842	\$ -
-	-	-	368,816	1,904,469	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	4,181,460
-	-	793,483	-	-	-	-	-
-	1,922,718	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
20,600	45,104	-	2,054	15,615	-	-	2,986
<u>\$ 806,774</u>	<u>\$ 1,967,822</u>	<u>\$ 793,483</u>	<u>\$ 380,791</u>	<u>\$ 2,542,523</u>	<u>\$ 29,297</u>	<u>\$ 4,842</u>	<u>\$ 4,184,446</u>
\$ 793,294	\$ -	\$ (736,893)	\$ (182,581)	\$ (1,127,551)	\$ (5,859)	\$ (968)	\$ (2,468,945)
\$ -	\$ -	\$ -	\$ 182,581	\$ 1,127,551	\$ 5,859	\$ 968	\$ 2,468,945
(793,294)	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ (793,294)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 182,581</u>	<u>\$ 1,127,551</u>	<u>\$ 5,859</u>	<u>\$ 968</u>	<u>\$ 2,468,945</u>
\$ -	\$ -	\$ (736,893)	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	180
<u>\$ -</u>	<u>\$ -</u>	<u>\$ (736,893)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 180</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended October 31, 2002

	Municipal Transit System	Drug Court OJP Implement- ation Grant	Drug Court Program Grant	Drug Court Non-Grant	Criminal Justice Support Services
Revenues:					
Taxes -					
Ad valorem	\$ -	\$ -	\$ -	\$ -	\$ -
Other	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental -					
Federal grants	500,000	22,361	241,988	-	-
State funds:					
Grants	-	-	208,092	-	-
Parish transportation funds	-	-	-	-	-
State shared revenue	137,053	-	-	-	-
Other	-	1,677	-	-	-
Charges for services	260,189	-	-	52,942	189,804
Fines and forfeits	-	-	-	-	-
Investment earnings	-	-	-	880	116
Miscellaneous	5,020	-	-	-	-
Total revenues	<u>\$ 902,262</u>	<u>\$ 24,038</u>	<u>\$ 450,080</u>	<u>\$ 53,822</u>	<u>\$ 189,920</u>
Expenditures:					
Current -					
General government	\$ 238,847	\$ 37,409	\$ 447,064	\$ 9,589	\$ 169,452
Public safety	-	-	-	-	-
Traffic and transportation	2,187,449	-	-	-	-
Streets and drainage	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-
Cultural and recreation	-	-	-	-	-
Health and welfare	-	-	-	-	-
Economic opportunity	-	-	-	-	-
Economic development and assistance	-	-	-	-	-
Debt service:					
Principal retirement	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Capital outlay	-	9,792	3,016	-	-
Total expenditures	<u>\$ 2,426,296</u>	<u>\$ 47,201</u>	<u>\$ 450,080</u>	<u>\$ 9,589</u>	<u>\$ 169,452</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (1,524,034)</u>	<u>\$ (23,163)</u>	<u>\$ -</u>	<u>\$ 44,233</u>	<u>\$ 20,468</u>
Other financing sources (uses):					
Transfers in	\$ 1,524,034	\$ 1,677	\$ -	\$ -	\$ -
Transfers out	-	-	-	-	(20,468)
Transfers to component units	-	-	-	-	-
Bond proceeds	-	-	-	-	-
Sale of capital assets	-	-	-	-	-
Total other financing sources (uses)	<u>\$ 1,524,034</u>	<u>\$ 1,677</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (20,468)</u>
Net change in fund balance	\$ -	\$ (21,486)	\$ -	\$ 44,233	\$ -
Fund balance, beginning	20	37,460	-	2,649	-
Fund balance, ending	<u>\$ 20</u>	<u>\$ 15,974</u>	<u>\$ -</u>	<u>\$ 46,882</u>	<u>\$ -</u>

Special Revenue						
Community Development Block Grant	Housing Rehabilitation Program Grant	Neighborhood Housing Services Loan Program	CD - First Time Homebuyer	LPTFA - First Time Homebuyer	War Memorial	Hurricane Lili
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,856,216	240,169	-	-	-	-	1,013,967
-	-	-	-	-	-	131,969
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	88	27,993	39,471	69,991	80	-
-	106,263	-	-	255,000	82,054	-
<u>\$ 1,856,216</u>	<u>\$ 346,520</u>	<u>\$ 27,993</u>	<u>\$ 39,471</u>	<u>\$ 324,991</u>	<u>\$ 82,134</u>	<u>\$ 1,145,936</u>
\$ -	\$ -	\$ 73,414	\$ -	\$ 10,024	\$ 418,015	\$ 19,357
-	-	-	-	-	-	284,232
-	-	-	-	-	-	30,157
-	-	-	-	-	-	959,720
1,534,177	588,319	-	-	192	-	-
-	-	-	-	-	-	25,528
-	-	-	-	-	-	-
-	-	-	-	-	-	-
567,586	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
12,938	-	-	-	-	-	700
<u>\$ 2,114,701</u>	<u>\$ 588,319</u>	<u>\$ 73,414</u>	<u>\$ -</u>	<u>\$ 10,216</u>	<u>\$ 418,015</u>	<u>\$ 1,319,694</u>
<u>\$ (258,485)</u>	<u>\$ (241,799)</u>	<u>\$ (45,421)</u>	<u>\$ 39,471</u>	<u>\$ 314,775</u>	<u>\$ (335,881)</u>	<u>\$ (173,758)</u>
\$ 268,135	\$ 241,799	\$ -	\$ 9,650	\$ -	\$ 335,881	\$ 173,758
(9,650)	-	-	(520,328)	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 258,485</u>	<u>\$ 241,799</u>	<u>\$ -</u>	<u>\$ (510,678)</u>	<u>\$ -</u>	<u>\$ 335,881</u>	<u>\$ 173,758</u>
\$ -	\$ -	\$ (45,421)	\$ (471,207)	\$ 314,775	\$ -	\$ -
-	-	774,853	1,519,852	1,409,294	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 729,432</u>	<u>\$ 1,048,645</u>	<u>\$ 1,724,069</u>	<u>\$ -</u>	<u>\$ -</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended October 31, 2002

	Heymann	1961 Sales Tax Bonds		1986 Sales
	Performing	Sinking	Reserve	Sinking
	Arts Center	Fund	Fund	Fund
Revenues:				
Taxes -				
Ad valorem	\$ -	\$ -	\$ -	\$ -
Other	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental -				
Federal grants	-	-	-	-
State funds:				
Grants	-	-	-	-
Parish transportation funds	-	-	-	-
State shared revenue	-	-	-	-
Other	-	-	-	-
Charges for services	2,517,519	-	-	-
Fines and forfeits	-	-	-	-
Investment earnings	4,225	102,407	412,244	80,431
Miscellaneous	930	-	-	-
Total revenues	<u>\$ 2,522,674</u>	<u>\$ 102,407</u>	<u>\$ 412,244</u>	<u>\$ 80,431</u>
Expenditures:				
Current -				
General government	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-
Traffic and transportation	-	-	-	-
Streets and drainage	-	-	-	-
Urban redevelopment and housing	-	-	-	-
Cultural and recreation	2,573,751	-	-	-
Health and welfare	-	-	-	-
Economic opportunity	-	-	-	-
Economic development and assistance	-	-	-	-
Debt service:				
Principal retirement	-	6,725,000	-	5,200,000
Interest and fiscal charges	-	7,477,196	-	7,038,214
Capital outlay	-	-	-	-
Total expenditures	<u>\$ 2,573,751</u>	<u>\$ 14,202,196</u>	<u>\$ -</u>	<u>\$ 12,238,214</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (51,077)</u>	<u>\$ (14,099,789)</u>	<u>\$ 412,244</u>	<u>\$ (12,157,783)</u>
Other financing sources (uses):				
Transfers in	\$ 51,077	\$ 14,832,681	\$ 1,527,687	\$ 12,651,693
Transfers out	-	-	(541,595)	-
Transfers to component units	-	-	-	-
Bond proceeds	-	-	-	-
Sale of capital assets	-	-	-	-
Total other financing sources (uses)	<u>\$ 51,077</u>	<u>\$ 14,832,681</u>	<u>\$ 986,092</u>	<u>\$ 12,651,693</u>
Net change in fund balance	\$ -	\$ 732,892	\$ 1,398,336	\$ 493,910
Fund balance, beginning	- 1643,080	5,313,400	13,438,303	5,823,806
Fund balance, ending	<u>\$ 3,080</u>	<u>\$ 6,046,292</u>	<u>\$ 14,836,639</u>	<u>\$ 6,317,716</u>

Debt Service

Tax Bond Reserve Fund	Assessment Bonds		Contingencies Sinking Fund	GOB Jail Refunding Bonds	Certificates of Indebtedness, Series 1998 Sinking Fund	Certificates of Indebtedness, Series 1999 Sinking Fund	
	Paving	Sewer					
\$ -	\$ -	\$ -	\$ 2,388,518	\$ -	\$ -	\$ -	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
312,918	16,757	10,226	48,806	-	780	2,348	C
-	-	-	-	-	-	-	
<u>\$ 312,918</u>	<u>\$ 16,757</u>	<u>\$ 10,226</u>	<u>\$ 2,437,324</u>	<u>\$ -</u>	<u>\$ 780</u>	<u>\$ 2,348</u>	O
							N
\$ -	\$ -	\$ -	\$ 83,730	\$ -	\$ -	\$ -	
-	-	-	-	-	-	-	T
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	I
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	N
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	U
-	-	-	-	-	-	-	
-	-	56,556	1,090,000	65,000	315,000	45,000	E
-	-	4,442	648,539	24,413	92,378	83,256	D
-	-	-	-	-	-	-	
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 60,998</u>	<u>\$ 1,822,269</u>	<u>\$ 89,413</u>	<u>\$ 407,378</u>	<u>\$ 128,256</u>	
<u>\$ 312,918</u>	<u>\$ 16,757</u>	<u>\$ (50,772)</u>	<u>\$ 615,055</u>	<u>\$ (89,413)</u>	<u>\$ (406,598)</u>	<u>\$ (125,908)</u>	
\$ 1,003,364	\$ -	\$ -	\$ 43,377	\$ 89,413	\$ 407,378	\$ 126,578	
(548,296)	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
<u>\$ 455,068</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 43,377</u>	<u>\$ 89,413</u>	<u>\$ 407,378</u>	<u>\$ 126,578</u>	
\$ 767,986	\$ 16,757	\$ (50,772)	\$ 658,432	\$ -	\$ 780	\$ 670	
11,938,820	631,308	293,559	341,674	-	13,327	85,442	
<u>\$ 12,706,806</u>	<u>\$ 648,065</u>	<u>\$ 242,787</u>	<u>\$ 1,000,106</u>	<u>\$ -</u>	<u>\$ 14,107</u>	<u>\$ 86,112</u>	

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended October 31, 2002

	1982 General Obligation Bonds	1989 Sales Tax	1990 Sales Tax	1993 Sales Tax	1997A Sales Tax
Revenues:					
Taxes -					
Ad valorem	\$ -	\$ -	\$ -	\$ -	\$ -
Other	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental -					
Federal grants	-	-	-	-	-
State funds:					
Grants	-	-	-	-	-
Parish transportation funds	-	-	-	-	-
State shared revenue	-	-	-	-	-
Other	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Investment earnings	(1,182)	(5,670)	7,026	(64,483)	71,797
Miscellaneous	-	3,135	-	-	46,455
Total revenues	<u>\$ (1,182)</u>	<u>\$ (2,535)</u>	<u>\$ 7,026</u>	<u>\$ (64,483)</u>	<u>\$ 118,252</u>
Expenditures:					
Current -					
General government	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-
Traffic and transportation	-	-	-	-	-
Streets and drainage	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-
Cultural and recreation	-	-	-	-	-
Health and welfare	-	-	-	-	-
Economic opportunity	-	-	-	-	-
Economic development and assistance	-	-	-	-	-
Debt service:					
Principal retirement	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Capital outlay	135,111	170,346	113,907	(322,812)	1,035,945
Total expenditures	<u>\$ 135,111</u>	<u>\$ 170,346</u>	<u>\$ 113,907</u>	<u>\$ (322,812)</u>	<u>\$ 1,035,945</u>
Excess (deficiency) of revenues over expenditures	<u>(136,293)</u>	<u>(172,881)</u>	<u>(106,881)</u>	<u>258,329</u>	<u>(917,693)</u>
Other financing sources (uses):					
Transfers in	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers out	(2,050)	(7,717)	(20,905)	(3,574)	(164,774)
Transfers to component units	-	-	-	-	-
Bond proceeds	-	-	-	-	-
Sale of capital assets	-	-	-	-	-
Total other financing sources (uses)	<u>\$ (2,050)</u>	<u>\$ (7,717)</u>	<u>\$ (20,905)</u>	<u>\$ (3,574)</u>	<u>\$ (164,774)</u>
Net change in fund balance	\$ (138,343)	\$ (180,598)	\$ (127,786)	\$ 254,755	\$ (1,082,467)
Fund balance, beginning	138,343	217,556	518,538	289,101	4,194,040
Fund balance, ending	<u>\$ -</u>	<u>\$ 36,958</u>	<u>\$ 390,752</u>	<u>\$ 543,856</u>	<u>\$ 3,111,573</u>

Capital Projects Funds

1997B Sales Tax	1998 Sales Tax	1999A Sales Tax	1999B Sales Tax	2000A Sales Tax	2000B Sales Tax	2001B Sales Tax
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
63,179	113,599	89,776	509,144	238,077	240,485	821,416
120	220	240	6,928	-	730	-
<u>\$ 63,299</u>	<u>\$ 113,819</u>	<u>\$ 90,016</u>	<u>\$ 516,072</u>	<u>\$ 238,077</u>	<u>\$ 241,215</u>	<u>\$ 821,416</u>
\$ -	\$ -	\$ -	\$ -	\$ (9,036)	\$ 9,036	\$ 221,657
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,084,428	3,136,477	2,460,615	6,170,085	2,947,369	2,259,366	390,077
<u>\$ 1,084,428</u>	<u>\$ 3,136,477</u>	<u>\$ 2,460,615</u>	<u>\$ 6,170,085</u>	<u>\$ 2,938,333</u>	<u>\$ 2,268,402</u>	<u>\$ 611,734</u>
(1,021,129)	(3,022,658)	(2,370,599)	(5,654,013)	(2,700,256)	(2,027,187)	209,682
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(160,549)	(335,959)	(150,524)	(703,965)	(417,138)	(410,215)	(1,561,804)
-	-	-	-	-	-	-
-	-	-	-	-	-	15,990,940
-	-	-	-	-	-	-
<u>\$ (160,549)</u>	<u>\$ (335,959)</u>	<u>\$ (150,524)</u>	<u>\$ (703,965)</u>	<u>\$ (417,138)</u>	<u>\$ (410,215)</u>	<u>\$ 14,429,136</u>
\$ (1,181,678)	\$ (3,358,617)	\$ (2,521,123)	\$ (6,357,978)	\$ (3,117,394)	\$ (2,437,402)	\$ 14,638,818
4,175,413	8,930,330	4,886,890	18,638,666	10,789,529	10,516,888	-
<u>\$ 2,993,735</u>	<u>\$ 5,571,713</u>	<u>\$ 2,365,767</u>	<u>\$ 12,280,688</u>	<u>\$ 7,672,135</u>	<u>\$ 8,079,486</u>	<u>\$ 14,638,818</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANASTATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended October 31, 2002

	2002A	1999	2001	
	Sales	Certificates	Parish	
	Tax	of	General	
		Indebtedness	Obligation	Total
			Bonds	
Revenues:				
Taxes -				
Ad valorem	\$ -	\$ -	\$ -	\$ 14,808,515
Other	-	-	-	32,945
Licenses and permits	-	-	-	923,418
Intergovernmental -				
Federal grants	-	-	-	6,711,172
State funds:				
Grants	-	-	-	1,159,533
Parish transportation funds	-	-	-	1,287,068
State shared revenue	-	-	-	901,198
Other	-	-	-	25,095
Charges for services	-	-	-	5,533,939
Fines and forfeits	-	-	-	340,418
Investment earnings	-	3,500	947,793	4,463,889
Miscellaneous	-	-	500	603,989
Total revenues	<u>\$ -</u>	<u>\$ 3,500</u>	<u>\$ 948,293</u>	<u>\$ 36,791,179</u>
Expenditures:				
Current -				
General government	\$ -	\$ 29,420	\$ 202,373	\$ 6,483,545
Public safety	-	-	-	3,568,155
Traffic and transportation	-	-	-	2,323,896
Streets and drainage	-	-	-	1,848,847
Urban redevelopment and housing	-	-	-	2,122,688
Cultural and recreation	-	-	-	11,284,330
Health and welfare	-	-	-	1,366,573
Economic opportunity	-	-	-	2,132,004
Economic development and assistance	-	-	-	567,586
Debt service:				
Principal retirement	-	-	-	13,496,556
Interest and fiscal charges	-	-	-	15,368,438
Capital outlay	189,066	-	470,282	20,660,417
Total expenditures	<u>\$ 189,066</u>	<u>\$ 29,420</u>	<u>\$ 672,655</u>	<u>\$ 81,223,035</u>
Excess (deficiency) of revenues over expenditures	<u>(189,066)</u>	<u>(25,920)</u>	<u>275,638</u>	<u>(44,431,856)</u>
Other financing sources (uses):				
Transfers in	\$ -	\$ -	\$ -	\$ 37,582,715
Transfers out	-	-	(43,377)	(10,815,466)
Transfers to component units	-	-	-	(38,193)
Bond proceeds	-	-	17,043,377	33,034,317
Sale of capital assets	-	-	-	2,450
Total other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 17,000,000</u>	<u>\$ 59,765,823</u>
Net change in fund balance	\$ (189,066)	\$ (25,920)	\$ 17,275,638	\$ 15,333,967
Fund balance, beginning	-	326,921	-	110,644,620
Fund balance, ending	<u>\$ (189,066)</u>	<u>\$ 301,001</u>	<u>\$ 17,275,638</u>	<u>\$ 125,978,587</u>

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

BUDGETARY COMPARISON SCHEDULE
For the Year Ended October 31, 2002

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Investment income	\$ 272,000	\$ 272,000	\$ 102,407	\$ (169,593)
Expenditures:				
Debt service -				
Bonds retired	\$ 6,725,000	\$ 6,725,000	\$ 6,725,000	\$ -
Interest coupons paid	7,527,107	7,435,673	7,435,673	-
Paying agents' fees and administrative costs	46,000	46,000	41,523	4,477
Total expenditures	<u>\$ 14,298,107</u>	<u>\$ 14,206,673</u>	<u>\$ 14,202,196</u>	<u>\$ 4,477</u>
Deficiency of revenues over expenditures	<u>\$ (14,026,107)</u>	<u>\$ (13,934,673)</u>	<u>\$ (14,099,789)</u>	<u>\$ (165,116)</u>
Other financing sources:				
Transfers from Sales				
Tax Trust Fund	\$ 12,092,010	\$ 12,030,218	\$ 12,763,982	\$ 733,764
Transfers from Sales Tax Bond Construction Funds	2,179,000	2,237,815	2,068,699	(169,116)
Total other financing sources	<u>\$ 14,271,010</u>	<u>\$ 14,268,033</u>	<u>\$ 14,832,681</u>	<u>\$ 564,648</u>
Excess of revenues and other sources over expenditures	\$ 244,903	\$ 333,360	\$ 732,892	\$ 399,532
Fund balance, beginning	<u>5,313,400</u>	<u>5,313,400</u>	<u>5,313,400</u>	<u>-</u>
Fund balance, ending	<u><u>\$ 5,558,303</u></u>	<u><u>\$ 5,646,760</u></u>	<u><u>\$ 6,046,292</u></u>	<u><u>\$ 399,532</u></u>

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

BUDGETARY COMPARISON SCHEDULE
For the Year Ended October 31, 2002

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Investment income	\$ 650,000	\$ 650,000	\$ 412,244	\$ (237,756)
Other financing sources (uses):				
Transfers from Sales Tax Bond Construction Fund	\$ -	\$ -	\$ 1,527,687	\$ 1,527,687
Transfers to Sales Tax Trust Fund	(650,000)	(650,000)	(541,595)	108,405
Total other financing sources (uses)	\$ (650,000)	\$ (650,000)	\$ 986,092	\$ 1,636,092
Excess of revenues and other sources over expenditures and other uses	\$ -	\$ -	\$ 1,398,336	\$ 1,398,336
Fund balance, beginning	13,438,303	13,438,303	13,438,303	-
Fund balance, ending	\$ 13,438,303	\$ 13,438,303	\$ 14,836,639	\$ 1,398,336

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

BUDGETARY COMPARISON SCHEDULE
For the Year Ended October 31, 2002

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Investment income	\$ 235,000	\$ 235,000	\$ 80,431	\$ (154,569)
Expenditures:				
Debt service -				
Bonds retired	\$ 5,200,000	\$ 5,200,000	\$ 5,200,000	\$ -
Interest coupons paid	7,394,612	6,990,821	6,990,821	-
Paying agents' fees and administrative costs	57,222	57,222	47,393	9,829
Total expenditures	\$ 12,651,834	\$ 12,248,043	\$ 12,238,214	\$ 9,829
Deficiency of revenues over expenditures	\$ (12,416,834)	\$ (12,013,043)	\$ (12,157,783)	\$ (144,740)
Other financing sources:				
Transfers from Sales				
Tax Trust Fund	\$ 10,867,007	\$ 10,811,013	\$ 10,992,744	\$ 181,731
Transfers from Sales Tax				
Bond Construction Fund	1,540,000	1,580,940	1,658,949	78,009
Total other financing sources	\$ 12,407,007	\$ 12,391,953	\$ 12,651,693	\$ 259,740
Excess (deficiency) of revenues and other sources over expenditures	\$ (9,827)	\$ 378,910	\$ 493,910	\$ 115,000
Fund balance, beginning	5,823,806	5,823,806	5,823,806	-
Fund balance, ending	\$ 5,813,979	\$ 6,202,716	\$ 6,317,716	\$ 115,000

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

BUDGETARY COMPARISON SCHEDULE
For the Year Ended October 31, 2002

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Investment income	\$ 620,000	\$ 620,000	\$ 312,918	\$ (307,082)
Other financing sources (uses):				
Transfers from Sales Tax Bond Construction Fund	\$ -	\$ -	\$ 988,724	\$ 988,724
Transfers from Sales Tax Capital Improvements Fund	-	-	14,640	14,640
Transfers to Sales Tax Trust Fund	(620,000)	(620,000)	(548,296)	71,704
Total other financing sources (uses)	\$ (620,000)	\$ (620,000)	\$ 455,068	\$ 1,075,068
Excess of revenues and other sources over expenditures and other uses	\$ -	\$ -	\$ 767,986	\$ 767,986
Fund balance, beginning	11,938,820	11,938,820	11,938,820	-
Fund balance, ending	\$ 11,938,820	\$ 11,938,820	\$ 12,706,806	\$ 767,986

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

SCHEDULE OF EXPENDITURES COMPARED TO CAPITAL BUDGET
 For the Year Ended October 31, 2002

Project Authorization	Expenditures		Balance of Incomplete Projects
	Prior Years	Current Year	
Street project: Eraste Landry Road	\$ 135,111	\$ -	\$ 135,111
	\$ -	\$ -	\$ -

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

SCHEDULE OF EXPENDITURES COMPARED TO CAPITAL BUDGET
For the Year Ended October 31, 2002

Project Authorization	Expenditures		Balance of Incomplete Projects
	Prior Years	Current Year	
Street project:			
Acadian Hills Lane	\$ 200,000	\$ 27,762	\$ 172,238
Drainage projects:			
Ile des Cannes, Lateral 1	1,008,681	1,008,562	118
Debaillon Coulee Phase II	50,135	22,938	(2,769)
Sunbeam Coulee	759	-	759
	<u>\$ 1,259,575</u>	<u>\$ 1,059,262</u>	<u>\$ 170,346</u>
			<u>\$ 29,967</u>

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

SCHEDULE OF EXPENDITURES COMPARED TO CAPITAL BUDGET
 For the Year Ended October 31, 2002

Project Authorization	Expenditures		Balance of Incomplete Projects
	Prior Years	Current Year	
Street project:			
Eraste Landry Road			
Phase IIA	\$ 194,902	\$ 194,851	\$ 50
Drainage projects:			
Debaillon Coulee Phase II	543	537	5
Coulee Mine Improvements	115,159	114,235	924
Oak Coulee	419,810	309,850	107,853
North Hillary Drive			
Drainage Improvements	55,726	-	800
Sunbeam Coulee	4,275	-	4,275
	<u>\$ 790,415</u>	<u>\$ 619,473</u>	<u>\$ 113,907</u>
			<u>\$ 57,035</u>

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

SCHEDULE OF EXPENDITURES COMPARED TO CAPITAL BUDGET
For the Year Ended October 31, 2002

Project Authorization	Expenditures		Balance of Incomplete Projects	
	Prior Years	Current Year		
Street projects:				
Eraste Landry Road Phase I Louisiana Avenue Extension Phase II	\$ 1,233,895	\$ 1,065,906	\$ 160,285	\$ 7,704
North St. Antoine Street Extension	500,000	473,986	3,066	22,948
	150,000	61,358	-	88,642
	<u>\$ 1,883,895</u>	<u>\$ 1,601,250</u>	<u>\$ 163,351</u>	<u>\$ 119,294</u>
Drainage projects:				
Broadmoor Coulee Phase II Maryview Farm Road Drainage Phase II	\$ 30,105	\$ 170	\$ 5,766	\$ 24,169
North Hillary Drive Drainage Improvements	49,135	44,574	4,561	-
Broadmoor Coulee Phase I Debaillon Coulee	140,447	-	-	140,447
Edna Drive Coulee	1,754,796	1,730,660	1,965	22,171
Meadow Lane Outfall	2,384,756	2,384,811	(55)	-
Oak Coulee	1,704,410	1,690,282	14,128	-
	182,772	165,369	12,269	5,134
	2,813,314	606,501	(524,797)	2,731,610
	<u>\$ 9,059,735</u>	<u>\$ 6,622,367</u>	<u>\$ (486,163)</u>	<u>\$ 2,923,531</u>
	<u>\$ 10,943,630</u>	<u>\$ 8,223,617</u>	<u>\$ (322,812)</u>	<u>\$ 3,042,825</u>
Amount to be funded by state grants				<u>(957,687)</u>
Amount to be funded by Lafayette Consolidated Government				<u>\$ 2,085,138</u>

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

SCHEDULE OF EXPENDITURES COMPARED TO CAPITAL BUDGET
For the Year Ended October 31, 2002

Project Authorization	Expenditures		Balance of Incomplete Projects	
	Prior Years	Current Year		
Street projects:				
South Williams Drive Extension	\$ 210,000	\$ 102,658	\$ -	\$ 107,342
I-10 Frontage Roads Northeast	158,000	-	128,000	30,000
Ambassador Caffery/ Johnston Interchange	50,000	41,407	8,000	593
Caffery/Congress Turn Lanes	894,939	147,996	425,378	321,565
Congress Widening at Bertrand	3,441,965	3,380,640	14,762	46,563
Dulles Drive Extension (To LA 93)	250,000	211,131	107	38,762
Devalcourt Drive Extension Phase II	374,100	373,452	-	648
Doucet Road Widening	100,000	23,111	-	76,889
Louisiana Avenue Extension Phase II - Willow/Gloria	3,500,000	1,075,467	457,925	1,966,608
North St. Antoine Extension - Pont des Mouton	500,000	56,561	1,773	441,666
Galbert Road Realignment and Reconstruction	42,000	30,876	-	11,124
	<u>\$ 9,521,004</u>	<u>\$ 5,443,299</u>	<u>\$ 1,035,945</u>	<u>\$ 3,041,760</u>

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

SCHEDULE OF EXPENDITURES COMPARED TO CAPITAL BUDGET
For the Year Ended October 31, 2002

	Project Authorization	Expenditures		Balance of Incomplete Projects
		Prior Years	Current Year	
Street projects:				
Ambassador Caffery/ Ridge Extension	\$ 109,000	\$ 4,143	\$ 95,959	\$ 8,898
Eraste Landry Extension - Caffery - LA93	317,484	-	18,511	298,973
Rue de Belier Extension	500,000	238,862	6,545	254,593
Martial Avenue Turn Lane	400,000	116	224,145	175,739
Louisiana Avenue Extension Phase IID-1	44,518	533	-	43,985
South College Phase I (Pinhook/Kaliste Saloom)	1,271,257	285,728	37,818	947,711
Louisiana Avenue Extension Phase IIB - Alex/I-10	500,000	-	-	500,000
Johnston/South College Turn Lanes	100,000	48,240	20,664	31,096
Jefferson Street/Vermilion/ Cypress Gateways	450,000	239,591	27,510	182,899
Eraste Landry Widening Phase I	851,587	828,776	19,567	3,244
Pont Des Mouton West I-49/University	500,000	410,863	63,984	25,153
South Domingue Extension Demas/Target Loop	250,000	245,437	300	4,263
St. John Reconstruction University/Cameron	161,000	24,537	-	136,463
West Willow Street - University/Ambassador Caffery	3,072,344	2,327,542	566,776	178,026
I-10 Frontage Road Northeast	50,000	2,775	2,649	44,576
I-10 Frontage Road Southeast	50,000	1,148	-	48,852
	<u>\$ 8,627,190</u>	<u>\$ 4,658,291</u>	<u>\$ 1,084,428</u>	<u>\$ 2,884,471</u>

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

SCHEDULE OF EXPENDITURES COMPARED TO CAPITAL BUDGET
For the Year Ended October 31, 2002

	Project Authorization	Expenditures		Balance of Incomplete Projects
		Prior Years	Current Year	
Street projects:				
Ambassador Caffery/ Ridge Extension	\$ 35,000	\$ 19,715	\$ 7,970	\$ 7,315
Eraste Landry Extension Caffery/LA 93	235,092	63,390	60	171,642
I-10 Frontage Roads - Northwest University/ Caffery	350,000	163,837	882	185,281
Southwest University/ Caffery	1,000,000	249,123	135,073	615,804
Northeast I-49/ University	473,384	248,654	148,798	75,932
Southeast I-49/ University	750,000	52,995	17,376	679,629
Bluebird Drive/Ambassador Caffery/Beaulieu	150,000	119,656	30,344	-
Louisiana Avenue Extension Phase IIA	26,616	1,685	24	24,907
Louisiana Avenue Extension Phase IIB - Alex/I-10	250,000	-	-	250,000
Camellia Boulevard Extension	11,500,000	11,492,224	7,776	-
Eraste Landry Widening Phase I	3,564,908	807,612	1,734,204	1,023,092
Camellia at Johnston Intersection Improvements	50,000	6,059	42,962	979
West Pont Des Mouton Road Widening	900,000	-	2,845	897,155
I-10 Frontage Roads - Northeast I-10/ Louisiana Avenue	250,000	7,535	-	242,465
Southeast I-10/ Louisiana Avenue	250,000	4,953	-	245,047
City sidewalks	200,000	103,223	17,666	79,111
	<u>\$ 19,985,000</u>	<u>\$ 13,340,661</u>	<u>\$ 2,145,980</u>	<u>\$ 4,498,359</u>

(continued)

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

SCHEDULE OF EXPENDITURES COMPARED TO CAPITAL BUDGET (CONTINUED)
For the Year Ended October 31, 2002

Project Authorization	Expenditures		Balance of Incomplete Projects
	Prior Years	Current Year	
Drainage projects:			
Coulee Ile Des			
Cannes - Lateral 8B	\$ 80,000	\$ 78,957	\$ 67 976
Belle Terre Coulee	1,171,000	1,129,060	5,082 36,858
Edna Drive Coulee -			
Phase I and II	83,000	80,645	2,355 -
Coulee Ile Des Cannes -			
7 Phases II/III	810,000	796,731	9,175 4,094
Harwell/Shipleigh/Grand			
Drainage Improvements	76,000	-	- 76,000
Maryview Farm Road			
Drainage Phase II	682,016	681,922	94 -
North Hillary Drive			
Drainage Improvements	3,827	-	- 3,827
Coulee Mine Improvements -			
Phase I	2,261,000	1,267,819	950,208 42,973
Meadow Lane/Sunny			
Lane Drainage	44,000	35,471	6,846 1,683
Comprehensive Drainage			
Analysis	100,000	99,661	339 -
	<u>\$ 5,310,843</u>	<u>\$ 4,170,266</u>	<u>\$ 974,166</u> <u>\$ 166,411</u>
Parks and Recreation			
Projects:			
Multi-Purpose Field Complex	957,889	956,190	180 1,519
Neyland Park Multi-			
Purpose Center	2,200,000	2,167,335	2,249 30,416
Swimming Complex (O J Mouton)	150,000	106,460	5,183 38,357
New Golf Course	2,000,000	1,995,642	259 4,099
Operation and Maintenance			
Building - Vieux Chenes	500,000	489,365	8,460 2,175
	<u>\$ 5,807,889</u>	<u>\$ 5,714,992</u>	<u>\$ 16,331</u> <u>\$ 76,566</u>
	<u>\$ 31,103,732</u>	<u>\$ 23,225,919</u>	<u>\$ 3,136,477</u> <u>\$ 4,741,336</u>

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

SCHEDULE OF EXPENDITURES COMPARED TO CAPITAL BUDGET
For the Year Ended October 31, 2002

Project Authorization	Expenditures		Balance of Incomplete Projects
	Prior Years	Current Year	
Street projects:			
Ambassador Caffery at Ridge	\$ 75,000	\$ -	\$ 75,000
East Verot School Road Widening	70,000	41,424	28,576
Camellia Boulevard Extension	9,000,000	6,201,308	401,808
South Domingue Extension Phase II - Ridge/Target	75,000	9,833	65,167
	<u>\$ 9,220,000</u>	<u>\$ 6,252,565</u>	<u>\$ 570,551</u>
Drainage projects:			
Comprehensive Drainage Analysis	\$ 200,000	\$ 106,391	\$ 90,913
Isaac Verot Lateral 2A1	50,000	258	49,405
	<u>\$ 250,000</u>	<u>\$ 106,649</u>	<u>\$ 140,318</u>
Parks and Recreation Projects:			
New Golf Course Purchase/Development	\$ 1,396,280	\$ 198	\$ 1,396,082
Soccer Complex Moore Park	500,000	368,177	71,125
	<u>\$ 1,896,280</u>	<u>\$ 368,375</u>	<u>\$ 1,467,207</u>
	<u>\$ 11,366,280</u>	<u>\$ 6,727,589</u>	<u>\$ 2,178,076</u>

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

SCHEDULE OF EXPENDITURES COMPARED TO CAPITAL BUDGET
For the Year Ended October 31, 2002

	Project Authorization	Expenditures		Balance of Incomplete Projects
		Prior Years	Current Year	
Street projects:				
Ambassador Caffery at Ridge	\$ 1,034,269	\$ 177,080	\$ 97,143	\$ 760,046
Eraste Landry Extension - Caffery/LA 93	633,000	25,987	19,735	587,278
I-10 Frontage Roads - Southeast (I-49 to University)	269,000	-	14	268,986
Rue de Belier Extension/Hwy 93 Kaliste Saloom	1,525,000	586,140	760,360	178,500
Frontage/Phase I	1,990,713	728,669	790,866	471,178
South College Road Phase I - Pinhook/Kaliste Saloom	500,000	122	-	499,878
Louisiana Avenue Extension - Phase IID Pont des Mouton/ Gloria Switch	441,489	161,475	73,228	206,786
Pont Des Mouton East Phase I	616,905	494,870	21,267	100,768
Eraste Landry Widening Phase II and IIA	259,000	36,025	103,702	119,273
Congress Street Widening at Bertrand	2,017,042	2,016,958	85	(1)
Dulles Drive Extension/LA 93	270,000	127,166	110,736	32,098
Devalcourt Drive Extension	2,725,000	2,189,879	163,150	371,971
East Verot School Road Widening	100,000	55,779	400	43,821
Louisiana Avenue Extension - Phase IIA Willow/Alexander	4,873,384	1,719,462	2,038,867	1,115,055
North St. Antoine Street Extension - Pont Des Mouton	87,000	38	-	86,962
Louisiana Avenue Extension - Phase IIB Alexander/I-10	1,100,000	3,358	27,543	1,069,099
Louisiana Avenue Extension - Phase IIC I-10/Pont des Mouton	396,000	7,396	157,426	231,178
Luke Street Extension	259,396	245,395	12,094	1,907
West Pont Des Mouton Road Widening	1,716,000	25,035	159,056	1,531,909
South Domingue Extension - Phase I Demas/Ridge	402,000	202,813	7,234	191,953
City sidewalks	200,000	199,467	533	-
	<u>\$ 21,415,198</u>	<u>\$ 9,003,114</u>	<u>\$ 4,543,439</u>	<u>\$ 7,868,645</u>

(continued)

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

SCHEDULE OF EXPENDITURES COMPARED TO CAPITAL BUDGET (CONTINUED)
For the Year Ended October 31, 2002

	Project Authorization	Expenditures		Balance of Incomplete Projects
		Prior Years	Current Year	
Drainage projects:				
Belle Terre Outfall	\$ 70,000	\$ 39,459	\$ 21,122	\$ 9,419
Edna Drive Coulee - Phase I and II	2,300,000	1,353,763	207,537	738,700
Coulee Ile Des Cannes - Lateral 8b	200,000	126,722	-	73,278
Ivanhoe Coulee Phase IIB	600,000	189,037	229,299	181,664
Canada/S. Domingue/ Conques/Demas	176,000	-	-	176,000
Coulee Des Poche Lateral/Merchants	1,050,000	834,158	184,978	30,864
Debaillon Coulee Phase I and II	1,000,000	52,430	492	947,078
Meadow Lane/Sunny Lane Drainage	283,002	253,114	7,667	22,221
Oak Coulee	750,000	697	710,191	39,112
McKinley/St. Mary Drainage	100,000	-	13,359	86,641
Sunbeam Coulee	123,966	59,310	60,973	3,683
Bois Des Lafayette Drainage Improvement	123,080	100	122,980	-
	<u>\$ 6,776,048</u>	<u>\$ 2,908,790</u>	<u>\$ 1,558,598</u>	<u>\$ 2,308,660</u>
Parks and Recreation Projects:				
New Golf Course Purchase/Development	\$ 1,903,670	\$ 712,385	\$ 68,048	\$ 1,123,237
	<u>\$ 30,094,916</u>	<u>\$ 12,624,289</u>	<u>\$ 6,170,085</u>	<u>\$ 11,300,542</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
CAPITAL PROJECTS FUNDS
2000A SALES TAX BOND CONSTRUCTION FUND

SCHEDULE OF EXPENDITURES COMPARED TO CAPITAL BUDGET
For the Year Ended October 31, 2002

Project Authorization	Expenditures		Balance of Incomplete Projects
	Prior Years	Current Year	
Street projects:			
Ambassador Caffery at Ridge Intersection Improvements	\$ 125,000	\$ -	\$ 125,000
I-10 Frontage Roads - Southwest University/ Caffery	300,000	-	298,778
Northeast I-49/University	200,000	-	172,876
Southeast I-49/University	200,000	-	200,000
South College Road Phase I - Pinhook/Kaliste Saloom	172,500	-	172,500
Nezida/Hwy. 93 Turn Lanes	50,000	-	50,000
I-10 Frontage Roads Southeast I-49/Louisiana Avenue	100,000	-	100,000
Rue De Belier Extension/Hwy 93	300,000	-	262,497
Pont Des Mouton East/I-49	75,000	155	74,845
Ambassador Caffery/ Congress Turn Lane	124,842	-	24,842
Doucet Road Widening	100,000	-	100,000
Louisiana Avenue Extension - Phase IIB, Alex/I-10	100,000	-	100,000
Johnston/South College Turn Lane	25,000	-	25,000
Camellia Boulevard Extension	7,346,000	29,711	4,588,261
Eraste Landry Road Extension	531,406	-	531,406
West Pont Des Mouton Road Widening	300,000	-	300,000
I-10 Frontage Road Northeast I-49/Louisiana Avenue	100,000	-	100,000
Citywide Sidewalks	200,000	259	175,949
<u>\$ 10,349,748</u>	<u>\$ 30,125</u>	<u>\$ 2,917,669</u>	<u>\$ 7,401,954</u>
Parks and Recreation Projects:			
Recreation Center Improvements	\$ 55,095	\$ 7,773	\$ 17,622
<u>\$ 10,404,843</u>	<u>\$ 37,898</u>	<u>\$ 2,947,369</u>	<u>\$ 7,419,576</u>

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LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
CAPITAL PROJECTS FUNDS
2000B SALES TAX BOND CONSTRUCTION FUND

SCHEDULE OF EXPENDITURES COMPARED TO CAPITAL BUDGET
For the Year Ended October 31, 2002

Project Authorization	Expenditures		Balance of Incomplete Projects
	Prior Years	Current Year	
Street projects:			
Eraste Landry Extension (Caffery/LA93)	\$ 166,000	\$ -	\$ 166,000
I-10 Frontage NE - I-49 to University	219,000	-	198,551
Doc Duhon/Robley	1,000,000	537,779	28,484
Kaliste Saloom Collector Road Phase II	694,633	674,131	87
Kaliste Saloom Collector Road Phase I	3,204,000	6,942	2,784,046
South College Extension - Phase I - Pinhook/Kaliste Saloom	27,500	-	27,500
Bluebird Drive Extension - Ambassador/Beaullieu	1,876,000	294,892	902,579
Nezida/Hwy. 93 Turn Lanes	30,000	-	29,724
Canada/S. Domingue/ Conques/Demas	10,000	-	10,000
Dulles Drive Extension	196,000	-	44,096
Eraste Landry Extension	418,594	-	418,540
West Pont Des Mouton Road Widening	100,000	-	100,000
South Domingue Extension - Phase II - Ridge/Target	100,000	124	99,876
Jefferson Street Underpass Improvements	719,000	-	653,413
	<u>\$ 8,760,727</u>	<u>\$ 1,513,868</u>	<u>\$ 5,462,896</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
CAPITAL PROJECTS FUNDS
2000B SALES TAX BOND CONSTRUCTION FUND

SCHEDULE OF EXPENDITURES COMPARED TO CAPITAL BUDGET (CONTINUED)
For the Year Ended October 31, 2002

Project Authorization	Expenditures		Balance of Incomplete Projects	
	Prior Years	Current Year		
Drainage projects:				
Belle Terre Outfall- Phase II	\$ 400,000	\$ 4	\$ -	\$ 399,996
Edna Drive Coulee - Phase II	200,000	3,549	89,819	106,632
Coulee Ile Des Cannes - Lateral 8b	100,000	-	600	99,400
Fanny Drive Coulee	100,000	34,567	19,145	46,288
Felicie Drive Drainage	200,000	-	-	200,000
Coulee Ile Des Cannes - Lateral 7	850,000	212,883	144,592	492,525
Coulee Des Poches	1,000,000	811,086	95,723	93,191
Broadmoor Coulee - Phase I, II, III	100,000	42,483	6,566	50,951
Oak Coulee	340,000	-	-	340,000
Walker Road Drainage	25,000	2,271	239	22,490
Comprehensive Drainage Analysis	100,000	-	100,000	-
Stone Avenue Outfall	30,000	-	-	30,000
West Farrell Road Outfall Improvements	100,000	30,424	9,729	59,847
	<u>\$ 3,545,000</u>	<u>\$ 1,137,267</u>	<u>\$ 466,413</u>	<u>\$ 1,941,320</u>
Parks and Recreation Projects:				
Recreation Center Improvements	\$ 44,905	\$ 14,402	\$ 8,990	\$ 21,513
	<u>\$ 12,350,632</u>	<u>\$ 2,665,537</u>	<u>\$ 2,259,366</u>	<u>\$ 7,425,729</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
CAPITAL PROJECTS FUNDS
2001A SALES TAX BOND CONSTRUCTION FUND

SCHEDULE OF EXPENDITURES COMPARED TO CAPITAL BUDGET
For the Year Ended October 31, 2002

	Project Authorization	Expenditures		Balance of Incomplete Projects
		Prior Years	Current Year	
Street projects:				
City Sidewalks	\$ 47,000	\$ -	\$ 47,000	\$ -
Ambassador Caffery at Ridge Intersection Improvements	543,000	-	-	543,000
E. Landry Road Extension (Caffery/LA 93)	98,000	-	-	98,000
I-10 Frontage Roads-Southwest University/Caffery	1,874,000	-	-	1,874,000
Northeast I-49/University	141,000	-	-	141,000
Kaliste Saloom Collector - PHI (Settlers Trace)	300,000	-	290,250	9,750
Pont Des Mouton East	300,000	-	-	300,000
Louisiana Avenue Extension - Phase IIB (Alex/I-10)	2,201,000	-	-	2,201,000
Louisiana Avenue Extension - Phase IIC P Mton/Marv	3,900,000	-	27,042	3,872,958
Johnston at South College Intersection Improvements	316,000	-	35,653	280,347
Camellia Boulevard Extension Phase II	9,704,000	385,136	1,639,982	7,678,882
South Domingue/Caffery Connection	100,000	-	2,991	97,009
	<u>\$ 19,524,000</u>	<u>\$ 385,136</u>	<u>\$ 2,042,918</u>	<u>\$ 17,095,946</u>
Drainage projects:				
Bonnie Drive Outfall	\$ 145,000	\$ -	\$ 138,383	\$ 6,617
Bacque Crescent/Irene Circle	150,000	-	-	150,000
Belle Terre Outfall Phase II Harwell/Shipley/ Grand Improvements	250,000	-	-	250,000
Debaillon Coulee Phase I and II	375,000	-	-	375,000
Alonda Drive Coulee Wall	30,000	-	-	30,000
Comprehensive Drainage Analysis	100,000	-	-	100,000
Bois De Lafayette Drainage Improvements	125,000	-	121,495	3,505
	<u>\$ 1,372,000</u>	<u>\$ -</u>	<u>\$ 259,878</u>	<u>\$ 1,112,122</u>
	<u>\$ 20,896,000</u>	<u>\$ 385,136</u>	<u>\$ 2,302,796</u>	<u>\$ 18,208,068</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
CAPITAL PROJECTS FUNDS
2001B SALES TAX BOND CONSTRUCTION FUND

SCHEDULE OF EXPENDITURES COMPARED TO CAPITAL BUDGET
For the Year Ended October 31, 2002

	Project Authorization	Expenditures		Balance of Incomplete Projects
		Prior Years	Current Year	
Street projects:				
Starling Lane Extension	\$ 800,000	\$ -	\$ -	\$ 800,000
I-10 Frontage Road Northeast				
I-49/University	206,000	-	-	206,000
Rue De Belier Extension,				
Hwy. 93 - Phase I	3,059,000	-	2,858	3,056,142
Doc Duhon/Robley	1,511,000	-	36,964	1,474,036
Bluebird Drive Extension	900,000	-	-	900,000
Caffery/Congress Turn Lanes	1,297,220	-	83,565	1,213,655
Streetscape II-A-I				
Jeff/Ver/CY	1,700,000	-	229,754	1,470,246
West Pont Des Mouton				
Road Widening	3,625,000	-	-	3,625,000
	<u>\$ 13,098,220</u>	<u>\$ -</u>	<u>\$ 353,141</u>	<u>\$ 12,745,079</u>
Drainage projects:				
Dupuis/Acorn Drainage	\$ 775,000	\$ -	\$ 14,810	\$ 760,190
Regional Detention Basins	50,000	-	-	50,000
Maryview Farm Drainage				
Phase III (Moss)	400,000	-	22,126	377,874
	<u>\$ 1,225,000</u>	<u>\$ -</u>	<u>\$ 36,936</u>	<u>\$ 1,188,064</u>
Parks and Recreation Projects:				
Multi-Purpose Field Complex	\$ 125,000	\$ -	\$ -	\$ 125,000
Recreation Center				
Improvements	75,000	-	-	75,000
	<u>\$ 200,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 200,000</u>
	<u>\$ 14,523,220</u>	<u>\$ -</u>	<u>\$ 390,077</u>	<u>\$ 14,133,143</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
CAPITAL PROJECTS FUNDS
2002A SALES TAX BOND CONSTRUCTION FUND

SCHEDULE OF EXPENDITURES COMPARED TO CAPITAL BUDGET
For the Year Ended October 31, 2002

	Project Authorization	Expenditures		Balance of Incomplete Projects
		Prior Years	Current Year	
Street projects:				
Doc Duhon/Robley	\$ 2,393,000	\$ -	\$ 189,066	\$ 2,203,934
Eraste Landry Road Widening Phase II	300,000	-	-	300,000
	<u>\$ 2,693,000</u>	<u>\$ -</u>	<u>\$ 189,066</u>	<u>\$ 2,503,934</u>
Drainage project:				
Edna Drive Coulee Phase III	\$ 75,000	\$ -	\$ -	\$ 75,000
	<u>\$ 2,768,000</u>	<u>\$ -</u>	<u>\$ 189,066</u>	<u>\$ 2,578,934</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
CAPITAL PROJECTS FUNDS
1999 CERTIFICATES OF INDEBTEDNESS FUND

SCHEDULE OF EXPENDITURES COMPARED TO CAPITAL BUDGET
For the Year Ended October 31, 2002

Project Authorization	Expenditures		Balance of Incomplete Projects
	Prior Years	Current Year	
Projects:			
Parish Courthouse Improvements	\$ 262,062	\$ 103,461	\$ 16,920
Adult Correctional Facility Improvements	572,000	528,526	-
	<u>\$ 834,062</u>	<u>\$ 631,987</u>	<u>\$ 16,920</u>
			<u>\$ 185,155</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
CAPITAL PROJECTS FUNDS
2001 PARISH GENERAL OBLIGATION BOND FUND

SCHEDULE OF EXPENDITURES COMPARED TO CAPITAL BUDGET
For the Year Ended October 31, 2002

	Project Authorization	Expenditures		Balance of Incomplete Projects
		Prior Years	Current Year	
Street projects:				
Ambassador Caffery				
Noise Abatement	\$ 700,000	\$ -	\$ -	\$ 700,000
Simcoe Street Corridor	800,000	-	-	800,000
West Bayou Parkway Overlay	250,000	-	-	250,000
Roads Reconstruction-Phase I				
Resurfacing	5,004,000	-	96	5,003,904
Bridge Improvements -				
Argus Road	117,600	-	7,719	109,881
Bridge Improvements - Beau				
Basin at Vermilionville	699,560	-	111,057	588,503
Bridge Improvements -				
Industrial Parkway	300,000	-	-	300,000
Bridge Improvements - Savoy				
Road at Anslem Cou.	197,840	-	14,032	183,808
Lajaunie Road	100,000	-	7,297	92,703
La Neuville Road	200,000	-	35,446	164,554
Landry Road and West Congress	210,000	-	14,661	195,339
Roads - New Construction -				
Phase 1A	705,800	-	30,118	675,682
Roads - New Construction -				
Phase 1B	655,500	-	17,111	638,389
Roads - New Construction -				
Phase 1C	246,700	-	5,203	241,497
	<u>\$ 10,187,000</u>	<u>\$ -</u>	<u>\$ 242,740</u>	<u>\$ 9,944,260</u>
Drainage Projects:				
Webb Coulee - Terry Drive	\$ 200,000	\$ -	\$ 27,651	\$ 172,349
Wadsworth/Longfellow				
Drainage Improvements	300,000	-	24,750	275,250
Cypress Bayou	100,000	-	8,248	91,752
Edith Bayou	300,000	-	11,322	288,678
Ile Des Cannes -				
Phase V/RCH VI	2,615,726	-	42,227	2,573,499
Shenandoah Subdivision				
Drainage Improvements	\$ 500,000	\$ -	\$ 10,344	\$ 489,656
	<u>\$ 4,015,726</u>	<u>\$ -</u>	<u>\$ 124,542</u>	<u>\$ 3,891,184</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
CAPITAL PROJECTS FUNDS
2001 PARISH GENERAL OBLIGATION BOND FUND

SCHEDULE OF EXPENDITURES COMPARED TO CAPITAL BUDGET (CONTINUED)
For the Year Ended October 31, 2002

	Project Authorization	Expenditures		Balance of Incomplete Projects
		Prior Years	Current Year	
Building Projects:				
Lafayette Parish				
Courthouse Improvements	\$ 500,000	\$ -	\$ -	\$ 500,000
Parish Jail Facility				
Improvements	2,180,000	-	98,000	2,082,000
Parish Recreation				
Improvements	\$ 383,000	\$ -	\$ 5,000	\$ 378,000
	<u>\$ 3,063,000</u>	<u>\$ -</u>	<u>\$ 103,000</u>	<u>\$ 2,960,000</u>
Other:				
Parish Volunteer				
Fire Departments	\$ 500,000	\$ -	\$ -	\$ 500,000
	<u>\$ 17,765,726</u>	<u>\$ -</u>	<u>\$ 470,282</u>	<u>\$ 17,295,444</u>
Amount to be funded by others				<u>(765,726)</u>
Amount to be funded by Lafayette Consolidated Government				<u>\$ 16,529,718</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

COMBINING STATEMENT OF NET ASSETS
NONMAJOR ENTERPRISE FUNDS
October 31, 2002

	Environmental Services Disposal	Animal Control Shelter	Total Nonmajor Enterprise Funds
ASSETS			
CURRENT ASSETS			
Cash	\$ -	\$ 4,483	\$ 4,483
Investments	-	94,956	94,956
Accrued interest receivable	-	1,033	1,033
Accounts receivable, net	1,781,785	9,276	1,791,061
Total current assets	<u>\$ 1,781,785</u>	<u>\$ 109,748</u>	<u>\$ 1,891,533</u>
NONCURRENT ASSETS			
Capital assets:			
Land	\$ 3,147,688	\$ -	\$ 3,147,688
Buildings and site improvements, net	268,319	-	268,319
Equipment, net	800,869	199,674	1,000,543
Total noncurrent assets	<u>\$ 4,216,876</u>	<u>\$ 199,674</u>	<u>\$ 4,416,550</u>
Total assets	<u>\$ 5,998,661</u>	<u>\$ 309,422</u>	<u>\$ 6,308,083</u>
LIABILITIES AND NET ASSETS			
CURRENT LIABILITIES			
Cash overdraft	\$ 1,647,478	\$ -	\$ 1,647,478
Accounts payable	479,704	16,277	495,981
Accrued salaries and benefits	30,967	14,167	45,134
Due to other funds	-	50,567	50,567
Accrued compensated absences	49,379	10,002	59,381
Total current liabilities	<u>\$ 2,207,528</u>	<u>\$ 91,013</u>	<u>\$ 2,298,541</u>
NONCURRENT LIABILITIES			
Accrued compensated absences	<u>\$ 60,450</u>	<u>\$ -</u>	<u>\$ 60,450</u>
NET ASSETS			
Invested in capital assets, net of related debt	\$ 4,216,876	\$ 199,674	\$ 4,416,550
Unrestricted	(486,193)	18,735	(467,458)
Total net assets	<u>\$ 3,730,683</u>	<u>\$ 218,409</u>	<u>\$ 3,949,092</u>
Total liabilities and net assets	<u>\$ 5,998,661</u>	<u>\$ 309,422</u>	<u>\$ 6,308,083</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

COMBINING STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN NET ASSETS
NONMAJOR ENTERPRISE FUNDS
For the Year Ended October 31, 2002

	Environmental Services Disposal	Animal Control Shelter	Total Nonmajor Enterprise Funds
Operating revenues:			
Charges for services	\$ 6,971,460	\$ 169,669	\$ 7,141,129
Miscellaneous	52,562	1,240	53,802
Total operating revenues	<u>\$ 7,024,022</u>	<u>\$ 170,909</u>	<u>\$ 7,194,931</u>
Operating expenses:			
Production, collection and cost of services	\$ 6,706,587	\$ 438,614	\$ 7,145,201
Administrative and general	516,725	113,300	630,025
Depreciation	134,420	51,657	186,077
Total operating expenses	<u>\$ 7,357,732</u>	<u>\$ 603,571</u>	<u>\$ 7,961,303</u>
Operating loss	<u>\$ (333,710)</u>	<u>\$ (432,662)</u>	<u>\$ (766,372)</u>
Nonoperating revenues (expenses):			
Contributions from other entities	\$ 4,500	\$ -	\$ 4,500
Investment earnings	-	1,664	1,664
Gain (loss) on disposal of assets (net)	(12,811)	-	(12,811)
Total nonoperating revenues (expenses)	<u>\$ (8,311)</u>	<u>\$ 1,664</u>	<u>\$ (6,647)</u>
Loss before contributions and transfers	\$ (342,021)	\$ (430,998)	\$ (773,019)
Capital contributions	113,109	35,312	148,421
Transfers in	167,200	395,686	562,886
Change in net assets	\$ (61,712)	\$ -	\$ (61,712)
Total net assets, beginning	<u>3,792,395</u>	<u>218,409</u>	<u>4,010,804</u>
Total net assets, ending	<u>\$ 3,730,683</u>	<u>\$ 218,409</u>	<u>\$ 3,949,092</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

COMBINING STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS
For the Year Ended October 31, 2002

	Environmental Services Disposal	Animal Control Shelter	Total Nonmajor Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers	\$ 6,847,352	\$ 171,445	\$ 7,018,797
Payments to suppliers for goods and services	(6,155,293)	(115,186)	(6,270,479)
Payments to employees	(700,571)	(310,628)	(1,011,199)
Internal activity - payments to other funds	(269,504)	(113,300)	(382,804)
Other receipts	35,735	1,240	36,975
Net cash used by operating activities	\$ (242,281)	\$ (366,429)	\$ (608,710)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Contributions from other entities	\$ 4,500	\$ -	\$ 4,500
Increase in cash overdraft	193,759	-	193,759
Transfers in	44,022	431,003	475,025
Net cash provided by noncapital financing activities	\$ 242,281	\$ 431,003	\$ 673,284
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest earnings	\$ -	\$ 1,111	\$ 1,111
Purchases of investments	-	(62,151)	(62,151)
Net cash used by investing activities	\$ -	\$ (61,040)	\$ (61,040)
Net increase in cash and cash equivalents	\$ -	\$ 3,534	\$ 3,534
Balances, beginning of the year	-	949	949
Balances, end of the year	\$ -	\$ 4,483	\$ 4,483
RECONCILIATION OF OPERATING INCOME TO NET			
CASH PROVIDED (USED) BY OPERATING ACTIVITIES			
Operating loss	\$ (333,710)	\$ (432,662)	\$ (766,372)
Adjustments to reconcile operating loss to net cash used by operating activities:			
Depreciation	134,420	51,657	186,077
Provision for bad debts	10,200	-	10,200
Other	(16,827)	-	(16,827)
Change in assets and liabilities:			
Receivables	(33,078)	1,776	(31,302)
Accounts and other payables	(3,286)	12,800	9,514
Net cash used by operating activities	\$ (242,281)	\$ (366,429)	\$ (608,710)
Noncash investing, capital and financing activities:			
Capital assets contributed	\$ 113,109	\$ 35,312	\$ 148,421
Loss on disposal of capital assets	(12,811)	-	(12,811)

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LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

COMBINING STATEMENT OF NET ASSETS
INTERNAL SERVICE FUNDS
October 31, 2002

	Central Vehicle Maintenance	Central Printing	Self- Insurance
ASSETS			
CURRENT ASSETS			
Cash	\$ 41,248	\$ -	\$ 198,389
Investments	891,951	-	4,297,807
Accrued interest receivable	9,708	-	46,776
Inventories, at cost	266,423	25,268	-
Accounts receivable, net	450	13,116	81,065
Due from other funds	-	576	783
Prepaid items	-	93,394	-
Total current assets	<u>\$ 1,209,780</u>	<u>\$ 132,354</u>	<u>\$ 4,624,820</u>
NONCURRENT ASSETS			
Capital assets:			
Buildings, net	\$ 375,400	\$ -	\$ -
Equipment, net	307,941	49,541	-
Total noncurrent assets	<u>\$ 683,341</u>	<u>\$ 49,541</u>	<u>\$ -</u>
Total assets	<u>\$ 1,893,121</u>	<u>\$ 181,895</u>	<u>\$ 4,624,820</u>
LIABILITIES AND NET ASSETS			
CURRENT LIABILITIES			
Cash overdraft	\$ -	\$ 15,009	\$ -
Accounts payable	111,833	5,119	141,360
Accrued salaries and benefits	51,851	4,621	-
Unpaid claims liability	-	-	3,406,916
Accrued compensated absences	75,759	5,389	-
Total current liabilities	<u>\$ 239,443</u>	<u>\$ 30,138</u>	<u>\$ 3,548,276</u>
NONCURRENT LIABILITIES			
Claims payable	\$ -	\$ -	\$ 3,114,133
Accrued compensated absences	299,506	-	-
Total noncurrent liabilities	<u>\$ 299,506</u>	<u>\$ -</u>	<u>\$ 3,114,133</u>
NET ASSETS			
Invested in capital assets, net of related debt	\$ 683,341	\$ 49,541	\$ -
Unrestricted (deficit)	670,831	102,216	(2,037,589)
Total net assets	<u>\$ 1,354,172</u>	<u>\$ 151,757</u>	<u>\$ (2,037,589)</u>
Total liabilities and net assets	<u>\$ 1,893,121</u>	<u>\$ 181,895</u>	<u>\$ 4,624,820</u>

Group Hospital- ization	Total
\$ -	\$ 239,637
2,085,159	7,274,917
22,694	79,178
-	291,691
753,953	848,584
40,450	41,809
-	93,394
<u>\$ 2,902,256</u>	<u>\$ 8,869,210</u>

\$ -	\$ 375,400
-	357,482
<u>\$ -</u>	<u>\$ 732,882</u>
<u>\$ 2,902,256</u>	<u>\$ 9,602,092</u>

\$ 438,007	\$ 453,016
11,110	269,422
7,717	64,189
2,212,999	5,619,915
-	81,148
<u>\$ 2,669,833</u>	<u>\$ 6,487,690</u>

\$ -	\$ 3,114,133
-	299,506
<u>\$ -</u>	<u>\$ 3,413,639</u>

\$ -	\$ 732,882
232,423	(1,032,119)
<u>\$ 232,423</u>	<u>\$ (299,237)</u>
<u>\$ 2,902,256</u>	<u>\$ 9,602,092</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

COMBINING STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN NET ASSETS
INTERNAL SERVICE FUNDS
For the Year Ended October 31, 2002

	Central Vehicle Maintenance	Central Printing	Self- Insurance
Operating revenues:			
Charges for services	\$ 3,482,742	\$ 347,893	\$ 3,402,989
Miscellaneous	213	-	2,327,978
Total operating revenues	\$ 3,482,955	\$ 347,893	\$ 5,730,967
Operating expenses:			
Cost of services rendered	\$ 3,590,975	\$ 299,603	\$ 5,118,483
Depreciation	100,428	13,420	-
Total operating expenses	\$ 3,691,403	\$ 313,023	\$ 5,118,483
Operating income (loss)	\$ (208,448)	\$ 34,870	\$ 612,484
Nonoperating revenues (expenses):			
Investment earnings	\$ 21,955	\$ -	\$ 131,275
Gain (loss) on disposal of assets (net)	(5,528)	(10,250)	-
Total nonoperating revenues (expenses)	\$ 16,427	\$ (10,250)	\$ 131,275
Income (loss) before contributions	\$ (192,021)	\$ 24,620	\$ 743,759
Capital contributions	36,174	9,030	-
Change in net assets	\$ (155,847)	\$ 33,650	\$ 743,759
Total net assets, beginning	1,510,019	118,107	(2,781,348)
Total net assets, ending	\$ 1,354,172	\$ 151,757	\$ (2,037,589)

Group Hospital- ization	Total
\$ 10,281,511	\$ 17,515,135
1,064,449	3,392,640
\$ 11,345,960	\$ 20,907,775
\$ 12,955,292	\$ 21,964,353
-	113,848
\$ 12,955,292	\$ 22,078,201
\$ (1,609,332)	\$ (1,170,426)
\$ 203,789	\$ 357,019
-	(15,778)
\$ 203,789	\$ 341,241
\$ (1,405,543)	\$ (829,185)
-	45,204
\$ (1,405,543)	\$ (783,981)
1,637,966	484,744
\$ 232,423	\$ (299,237)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Year Ended October 31, 2002

	Central Vehicle Maintenance	Central Printing	Self- Insurance
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from insured	\$ -	\$ -	\$ 3,432,142
Receipts from customers	3,482,591	336,632	-
Payments to suppliers for goods and services	(2,170,557)	(194,148)	(2,642,209)
Payments to employees	(1,206,915)	(93,857)	-
Payments for claims	-	-	(2,495,964)
Other receipts	213	-	1,825,970
Net cash provided (used) by operating activities	\$ 105,332	\$ 48,627	\$ 119,939
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Increase (decrease) in cash overdraft	\$ -	\$ (48,627)	\$ -
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest earnings	\$ 23,710	\$ -	\$ (223,039)
Sales (purchases) of investments	(108,150)	-	194,761
Net cash provided (used) by investing activities	\$ (84,440)	\$ -	\$ (28,278)
Net increase in cash and cash equivalents	\$ 20,892	\$ -	\$ 91,661
Balances, beginning of the year	20,356	-	106,728
Balances, end of the year	\$ 41,248	\$ -	\$ 198,389
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES			
Operating income (loss)	\$ (208,448)	\$ 34,870	\$ 612,484
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation	100,428	13,420	-
Change in assets and liabilities:			
Receivables, net	(151)	(10,685)	(16,757)
Due from other funds, net	-	(576)	29,154
Inventories	106,709	3,310	-
Prepaid items	-	7,275	-
Accounts and other payables	106,794	1,013	(504,942)
Net cash provided (used) by operating activities	\$ 105,332	\$ 48,627	\$ 119,939
Noncash investing, capital and financing activities:			
Capital assets contributed	\$ 36,174	\$ 9,030	\$ -
Gain (loss) on fair value of investments	-	-	(49,935)
Loss on disposal of capital assets	(5,528)	(10,250)	-

Group Hospital- ization	Total
\$ 10,269,025	\$ 13,701,167
-	3,819,223
(638,796)	(5,645,710)
(173,649)	(1,474,421)
(11,786,846)	(14,282,810)
328,705	2,154,888
<u>\$ (2,001,561)</u>	<u>\$ (1,727,663)</u>
\$ 160,820	\$ 112,193
\$ 312,412	\$ 113,083
1,528,329	1,614,940
<u>\$ 1,840,741</u>	<u>\$ 1,728,023</u>
\$ -	\$ 112,553
-	127,084
<u>\$ -</u>	<u>\$ 239,637</u>
\$ (1,609,332)	\$ (1,170,426)
-	113,848
(740,428)	(768,021)
(7,803)	20,775
-	110,019
-	7,275
356,002	(41,133)
<u>\$ (2,001,561)</u>	<u>\$ (1,727,663)</u>
\$ -	\$ 45,204
(77,337)	(127,272)
-	(15,778)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
COMPONENT UNITS
CRIMINAL COURT FUND

BALANCE SHEET
GOVERNMENTAL FUND
October 31, 2002

ASSETS

Due from other governmental agencies	\$	327,265
Interest receivable		<u>18,025</u>
Total assets	\$	<u><u>345,290</u></u>

LIABILITIES

Cash overdraft	\$	168,762
Accounts payable		17,696
Due to primary government		72,308
Due to other governmental agencies		1,020
Accrued liabilities		<u>85,504</u>
Total liabilities	\$	<u><u>345,290</u></u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
 LAFAYETTE, LOUISIANA
 COMPONENT UNITS
 CRIMINAL COURT FUND

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
 TO THE STATEMENT OF NET ASSETS
 October 31, 2002

Total fund balance - governmental funds	\$	-
Total net assets reported for governmental activities in the statement of net assets is different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. Those assets consist of -		
Furniture and equipment, net of \$107,865 accumulated depreciation		37,774
Net assets of governmental activities	\$	37,774

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
COMPONENT UNITS
CRIMINAL COURT FUND

BUDGETARY COMPARISON SCHEDULE
For the Year Ended October 31, 2002

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental -				
Federal grant	\$ -	\$ 19,745	\$ 5,417	\$ (14,328)
Contributions from local government	30,226	34,812	18,233	(16,579)
Charges for services	28,000	28,000	30,032	2,032
Fines and forfeits	502,000	555,981	570,300	14,319
Investment earnings	-	-	171	171
Miscellaneous	743,731	757,726	784,553	26,827
Total revenues	\$ 1,303,957	\$ 1,396,264	\$ 1,408,706	\$ 12,442
Expenditures:				
General government	2,474,072	2,568,131	2,504,958	63,173
Excess (deficiency) of revenues over expenditures	\$ (1,170,115)	\$ (1,171,867)	\$ (1,096,252)	\$ 75,615
Other financing sources:				
Transfers from primary government	1,170,115	1,171,867	1,096,252	(75,615)
Net change in fund balance	\$ -	\$ -	\$ -	\$ -
Fund balance, beginning	-	-	-	-
Fund balance, ending	\$ -	\$ -	\$ -	\$ -

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
COMPONENT UNITS
CRIMINAL COURT FUND

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
For the Year Ended October 31, 2002

Net change in fund balances - total governmental funds	\$	-
The change in net assets reported for governmental activities in the statement of activities is different because:		
The net effect of transactions involving disposals of capital assets is to decrease net assets.		
		(2,676)
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and is reported as depreciation expense. This is the amount by which depreciation (\$17,301) exceeded capital outlays (\$1,252) in the current period.		
		<u>(16,049)</u>
Change in net assets of governmental activities	\$	<u><u>(18,725)</u></u>

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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

To the Lafayette City-Parish
Council of Lafayette, Louisiana

We have audited the financial statements of Lafayette City-Parish Consolidated Government, as of and for the year ended October 31, 2002, and have issued our report thereon dated April 11, 2003. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

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 2002-9 through 2002-11.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Government's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal

control over financial reporting that, in our judgment, could adversely affect the Government's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. The reportable conditions are described in the accompanying schedule of findings and questioned costs as items 2002-1 through 2002-8 and 2002-12.

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 all items, except 2002-3 and 2002-6 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.

Lafayette, Louisiana
April 11, 2003

REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE
TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

To the Lafayette City-Parish
Council of Lafayette, Louisiana

Compliance

We have audited the compliance of Lafayette City-Parish Consolidated Government with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended October 31, 2002. The Government's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the Government's management. Our responsibility is to express an opinion on the Government's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, "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.

In our opinion, Lafayette City-Parish Consolidated Government complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended October 31, 2002. However, the results of our auditing procedures disclosed instances on noncompliance with those requirements that are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as items 2002-13 through 2002-15 and 2002-17.

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. Reportable conditions are described in the accompanying schedule of findings and questioned costs as items 2002-13 through 2002-17.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe that the items described above are material weaknesses.

This report is intended for the information of management, federal awarding agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.

Lafayette, Louisiana
April 11, 2003

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended October 31, 2002

Section I. Summary of Auditors' Results

Financial Statements

Type of auditors' report issued: adverse on aggregate discretely presented component units; unqualified on all other opinion units.

Internal control over financial reporting:

- Material weakness identified? Yes No
- Reportable conditions identified that are not considered to be material weaknesses? Yes None Reported

Noncompliance material to financial statements noted? Yes No

Federal Awards

Internal control over major programs:

- Material weaknesses identified? Yes No
- Reportable conditions identified that are not considered to be material weaknesses? Yes No

Type of auditors' report issued on compliance for major programs: unqualified.

Any audit findings disclosed that are required to be reported in accordance with Section 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
20.507	Federal Transit Formula Grants
83.544	Public Assistance Grants

Dollar threshold used to distinguish between type A and type B programs:
\$300,000.

Auditee qualified as low-risk auditee? ___ Yes X No

Section II. Financial Statement Findings

#2002-1 Coding of Disbursements

Finding: In order to properly report financial activity, disbursements must be recorded in the proper general ledger accounts. During the course of the audit, we encountered several instances where disbursements were miscoded. In the Utilities System alone, the miscodings amounted to \$1.6 million and consisted of the following:

1. Tree trimming charges coded to underground lines instead of overhead lines;
2. Security services coded to office supplies instead of outside services;
3. Chemicals coded to miscellaneous general expense instead of supplies and;
4. Pole replacements coded to an accounts receivable account instead of an expense account.

Audit adjustments were made to properly reflect the activity. In addition, there were amounts coded incorrectly in other funds examples of which are tractor payments coded to contractual services instead of equipment rental and janitorial services coded to janitorial some months and contractual services other months.

Recommendation: Disbursements should be charged to proper general ledger accounts.

Management Response: Steps have been taken to correct the miscodings of disbursements. Personnel who are in charge of coding payments have been instructed on the proper use of account codes appropriate for each of the expense types noted in the finding. Utilities System personnel involved in processing payments will receive remedial training to reduce coding errors. With regard to the pole replacement coding error, the amounts charged against the receivable will be written off to an expense account, since the likelihood of recovery from the contractor or its insurer is remote.

#2002-2 Heymann Performing Arts Center Reserve Fund (HPACC)

Finding: The problems detailed below relate to HPACC.

1. When recomputing convenience fees, it was noted that in 1 out of 5 events tested, the fee was under collected because one type of sales was omitted in error.

2. There is a weakness in internal controls over the handling of sales tax collections on the various events at HPACC. Sales taxes were collected on six events in the current year, but taxes were paid on only one of the events and the amount paid did not agree to the amount collected. In addition, a refund was requested on an event that taxes were not paid on and it appears that other refunds were requested and received during the year that HPACC was not entitled to. As a result of this, it appears that HPACC owes taxes in the amount of \$9,507 at year end.
3. Once again this year, there was an inability to reconcile HPACC's records with the accounting records. The amount available to be transferred, as computed by HPACC personnel, does not agree to the amount available to be transferred per the accounting records. This year the amount available is \$25,828 more than that computed by HPACC personnel. In addition, accounting is not provided the relevant information to record the activity in a timely manner. The October 31, 2002 financial statements received by us to be audited included only two months of activity (November 2001 and December 2001).
4. As of October 31, 2002, HPACC personnel had not invoiced one of the promoters for the 01-02 series fees. These should be invoiced on a timely basis.
5. A personal check from a HPACC employee was returned for insufficient funds and this was not taken care of by the employee until approximately three months after the incident occurred.

Recommendation: Procedures should be established to ensure that the amount of convenience fees collected is accurate; that sales taxes are properly remitted on a timely basis and that amounts owed HPACC are invoiced in a timely manner. Procedures should also be established to ensure that the activity related to HPACC is provided to accounting timely to allow posting of the general ledger timely.

In addition, a policy should be adopted prohibiting the cashing of employees' personal checks. If a check received from an employee to purchase tickets is returned for insufficient funds this should be resolved in a timely manner.

Management Response:

1. A review of the convenience fee computation will be done, and changes will be implemented to ensure that the appropriate amount of fees are collected.
2. Heymann Center personnel have met with both the State Department of Revenue and the Parish School Board Tax Division. The taxes due have been or are in the process of being remitted. This finding should not re-occur as Ticketmaster is now responsible for collecting, reporting, and remitting all sales taxes due on taxable events.

3. Personnel have again been instructed on the importance of providing documentation timely to the Accounting Division and procedure changes have been put in place to ensure that this happens. Prior to the next audit, Heymann Center Staff will research the issue of reconciling items between HPACC and Accounting, will meet with the auditors to discuss these issues and will develop a corrective action plan to eliminate this finding.
4. Series fees are required to be paid prior to the first scheduled event in the promoter's program series. The uncollected fees, referred to in the finding, have been invoiced and collection is forthcoming.
5. The employee involved has been counseled. To prevent a similar occurrence, an employee not associated with the box office operations will now handle returned checks. This employee will handle notification and collection of all checks returned for insufficient funds.

#2002-3 Loans Receivable

Finding: Loan receivable subsidiary ledgers maintained for the various loan programs (i.e., LPTFA, NHS, CDBG-Rehab and CDBG-First Time Homebuyers) are not being reconciled to the general ledger. At year end, the subsidiary ledgers for each of these types of loans did not agree to the general ledger. This is a repeat finding.

Recommendation: The subsidiary ledgers should be reconciled to the general ledger on a regular basis.

Management Response: Accounting will work more closely with Community Development to reconcile these subsidiary ledgers. The spreadsheets currently prepared by Community Development will be reviewed and any changes needed will be effected.

#2002-4 Drug Court OJP Implementation Grant

Finding: When the final request under this grant was made, it was based on the expenditures recorded in the grant fund. However, subsequently, it was discovered that those expenditures were overstated due to charges being recorded in the fund that should not have been (i.e., coding errors). As a result, more grant funds were received under this grant than was allowable. In addition, a match was required on this grant. When the final request was made, a large portion of the match was omitted from the request causing the grantor some concern as to whether the match had been met. It took us several attempts before we were able to obtain the match information. The first amount provided to us was less than the required amount. We were then provided with another amount which indicated that the match had been met. However, because this information was not readily available we are unsure as to the accuracy of it.

Recommendation: Only allowable expenditures should be requested for reimbursement and procedures should be established to properly track expenditures that are being claimed as matching under the grant.

Management Response: The Drug Court Coordinator has attended training and has gained a greater understanding of the allowable expenditures under the Federal Grants program. With future grants, the following procedures will be followed: (1) the grant application will be thoroughly reviewed for the stipulations relating to allowable expenditures; (2) proper match requirements will be identified; (3) expense reports and match contribution charts will be completed monthly; and, (5) the quarterly report will be completed timely and reviewed to ensure that all expenditures have been reconciled with the general ledger.

#2002-5 Drug Court Program

Finding: The problems detailed below relate to the Drug Court Program.

1. The expenditures of the Drug Court Program funded by a grant are recorded in a separate fund from those funded by non-grant monies. The 2001-2002 grant expired June 30, 2002; however, expenditures continued to be charged to the grant fund causing the fund to not zero out at year end. In addition, a charge was recorded in the grant fund which should have been recorded in the Non-Grant Fund. Audit adjustments were made to properly reflect the expenditures in the proper funds at year end. For the grant funds, there was no reconciliation between the amounts requested and the general ledger at year end.
2. A portion of the grant is Federal money (TANF) and a portion is State money (non-TANF). The revenue is not being accounted for on the general ledger between these two sources of funding. The entire amount is reported as one. When requests are made, the Court indicates the portion related to the TANF clients and the portion related to the non-TANF clients. In order to do this, a list is maintained of each type and based on that list a percent is calculated to apply to the amounts being requested. We tested the supporting documentation for five TANF clients, selected at random, to determine if the eligibility requirements were met. For one client tested, the documentation did not support paternity as required and this individual was used in the TANF calculation for the entire year.
3. The Drug Court Non-Grant Fund receives money orders from clients for an administrative fee. The charge, per client, ranges from \$5 - \$10 per week. However, because some clients do not have sufficient funds to pay this charge, the Court accepts whatever amount the client can pay. During the year, it is apparent that deposits were not being made in a timely manner as we came across a deposit in the amount of \$6,693 in September which was made up of numerous money orders which had obviously been held for awhile before being deposited.

Recommendation: Our recommendation consists of the following:

1. Procedures should be established to ensure that only allowable expenditures are charged to the grant funds and the amounts requested for reimbursement under the grant should be reconciled to the general ledger on a regular basis.

2. The revenue recorded on the general ledger should be properly segregated between Federal and State funding based on the requests.
3. Procedures should be established to ensure that eligibility of the TANF clients is properly determined.
4. Procedures should be established to ensure that deposits are made on a timely basis.

Management Response:

1. The same procedures as discussed in Finding #2002-4 will be utilized to ensure that expenses are allowable and reconciled to the general ledger.
2. Drug Court Personnel will meet with the Accounting and Budget Divisions to resolve the issue of TANF vs. non-TANF revenue. As of February 1, 2003, the following guidelines were instituted for TANF eligibility documentation: Each client will complete a data sheet identifying dependents. The client will have 14 days to provide appropriate documentation as to his/her support of the identified children. Each month a list of the TANF eligible clients will be filed with the monthly expense report.
3. New procedures have been put in place to ensure that deposits are made in a timely manner and are balanced to receipts.

#2002-6 LCLE Grants

Finding: The 2000-2001 grant fund had no activity in the current year. However, the balances due from other agencies at October 31, 2001 are still outstanding. The agencies have not been billed the amounts due from them.

For the 2001-2002 grant fund, the current year activity had not been recorded in the fund. The amounts were recorded in the Criminal Court Fund. In addition, in the process of recording the current year activity, it was discovered that one of the quarterly grant payments had not been received by the Government. The amount was apparently deposited by the 15th Judicial District in error instead of forwarding it to the Government. This error went uncorrected until the audit.

Recommendation: Agencies should be billed amounts owed by them and procedures established to ensure that requests are received and deposited and that activity is recorded in the proper fund.

Management Response: The grants referenced above have been completed and the corrections discussed by the auditors are in the process of being done. All outstanding amounts will be billed. Employees responsible for recording the activity in these types of grants have been made aware of the proper procedures.

#2002-7 Payments to Neighborhood Association and Parish Wide Leagues

Finding: Although management indicated that corrective action had been taken related to this finding which was included in the prior year audit, we selected two current year payments, one in August 2002 and one in September 2002, and both of these were paid based on internal memos. When we contacted the Parks and Recreation Department for the support, we were unable to obtain it.

Recommendation: Additional documentation should be attached to the memo to support the payment amount.

Management Response: The corrective action plan referenced in the above finding was not fully implemented in the last audit year, in that, not all of the additional documentation was being attached to the bill forms. The system has been modified to have the additional documentation for submittals kept on file by the departmental secretary, and a copy of this documentation will be forwarded to the departmental budget analyst.

#2002-8 Temporary Employees

Finding: There still exists a weakness in controls over the documentation of the use of temporary employees in the Parks and Recreation Department. We selected one pay period and attempted to reconcile the hours paid to the various employees to the work schedules. None agreed.

Recommendation: Procedures should be established to require schedules to be prepared to document when and where part time employees are working based on actual hours worked.

Management Response: A system was implemented to address this item from the prior year's audit. However, some amendments and modifications are needed. Duplication of efforts will be reduced to eliminate clerical errors. The divisional clerk will review submittals to ensure compatibility with the timesheets. The departmental secretary will conduct a final review. Any discrepancies with the schedule and the timesheets will be returned to the divisional manager for correction.

#2002-9 Charter Violation

Finding: The Fire and Police Civil Service violated Section 5-06 of the Home Rule Charter by incurring liabilities for professional services in excess of its available budget appropriations. In reviewing invoices for prior periods, it appears the situation has been on-going with prior year invoices held and presented for payment in a subsequent fiscal year against a new appropriation.

Recommendation: The Fire and Police Civil Service Board should review State law with regard as to when they should involve legal services and attempt to live within its adopted appropriation. If additional funds are needed, the Board should propose a budget revision and only upon adoption of such revision by the Council proceed with engaging legal

services. A majority vote of the Board should be required to employ legal council on matters, as opposed to the method previously utilized; whereby, the Board's Chair assumed responsibility to engage legal services, or individual Board members consulted Counsel on legal issues. The Board should also work closely with the Government's Legal Department to assist them in complaints that involve Board members individually to quickly have the court dismiss them personally in such actions.

Management Response: The Lafayette Municipal Fire and Police Civil Service responded to this finding as follows:

"As stated to the auditors, previously all incurred legal expenses are related to Board matters which we are obligated to handle in accordance with La. Constitution as well as the provisions of the Revised Statutes 33:2471, et.s

The Board was placed in this position by the Lafayette City-Parish Council during the 2001-2002 fiscal year, when legal expenses were not funded. The Council placed monies in their reserves. They requested that as the bill came in, that we could come back before them.

As is well apparent the Council has failed to provide adequate appropriations on an annual bases to enable the Board to effectively carry out its duties. All incurred legal expenses were for matters before the Fire and Police Civil Board, including appeals, litigation, rule changes and other Board matters."

#2002-10 Audit Submission

Finding: State law requires audit reports to be completed and submitted six months after the fiscal year ends. The Government's audit report was not complete until after the deadline imposed by State law.

Recommendation: In the future, the audit report should be completed within the time required by State law.

Management Response: During this fiscal year, the Lafayette Consolidated Government implemented new reporting requirements as directed by GASB Statement No. 34, "Basic Financial Statements and Management's Discussion and Analysis." The complexity of this implementation is the primary reason that the audit was not completed and submitted by the six-month deadline. Much of the work involved in complying with the new GASB regulations entailed gathering and reporting data from prior years; these types of tasks will not have to be repeated in future years and will allow the audit to progress in a more timely manner. In addition, extensive implementation tasks were required by the auditing firm that caused further delays in the submission of the audit. The Accounting Division will continue to work with the auditors to design and maintain needed schedules throughout the year.

#2002-11 Mosquito Control Program

Finding: The contract for the Mosquito Control Program provides a monthly amount of up to \$4,000 for a public education program. However, the program must be pre-approved in writing by the contract monitor. We tested the monthly invoices submitted under the contract. For the months of May 2002 through October 2002, the contractor was paid \$22,710 for such a program. However, we were only able to locate the required pre-approval for the month of October. The contractor was paid \$4,000 for that month.

Recommendation: Contract provisions should be adhered to.

Management Response: In the future, the contractor will provide a program document detailing the intended activities for the "Public Education" component of the contract. The plan will be reviewed at the regular monthly meetings between LCG and the contractor. After examination, the approval for the costs will be made in writing. A copy of the approved program document, including any modifications and compensation amounts, will be included in the monthly report.

#2002-12 Fixed Assets

Finding: With the implementation of GASB Statement 34 in the current year, the Government was required to capitalize and depreciate fixed assets. There were a number of problems identified related to this requirement which are detailed below.

1. As in the past, the Purchasing and Property Management Division (Property) prepared a reconciliation of their additions to the additions recorded in the accounting records as expenditures. However, neither Property nor Accounting resolved the differences. In order to reflect fixed assets at the end of the year, Accounting recorded them at the value reflected by Property. However, this caused problems with the government-wide financial statements because current year additions are an adjustment to current year expenses, and in this case the amount added by Property was not the amount expended, and therefore the adjustment was not accurate.
2. In addition to the problem identified above, the following items also caused reconciling problems:
 - a. Cost changes were not properly identified on the depreciation schedule as either current or prior year activity; and
 - b. Current year additions on the depreciation schedule did not always have dates that were in the current year.
3. There is currently no mechanism in place to identify and capture construction in progress which is necessary for the preparation of the government-wide financial statements.

In conclusion, the information needed to properly record the fixed assets as required by Statement 34 was not provided.

Recommendation: Procedures should be established to ensure that current year additions reflected on the depreciation schedule agree to the capital outlay expenditures. Any differences between Property and Accounting should be properly resolved. In addition, some type of mechanism should be put in place to identify and capture costs related to construction in progress.

Management Response: Both the Accounting and Purchasing divisions are aware of the problems that exist with regard to the property reports, the reconciliation process and the information needed for better GASB 34 reporting. The Divisions and Information Services have begun a series of meetings to review each step in the process, make corrections, and improve the overall reporting for fixed assets. Accounting and Purchasing personnel will work more closely to reconcile, identify and correct problem areas quickly. A method to capture and report construction in progress is currently being devised.

Section III. Federal Award Findings and Questioned Costs

20.507 Federal Transit Formula Grant

#2002-13 Disadvantaged Business Enterprises (DBE)

Finding: Each year, LCG must set, as a goal, a percent of their expenditures that will be made to DBEs. They must then file quarterly reports (Report of DBE Awards and Commitments) that indicate the actual percentage met. The reports filed in the current year were incorrect. A large DBE contract was omitted causing the reported DBE goal achieved to be understated. In addition, the total contract awards amount was wrong for the first and fourth quarters. When we questioned the individual who prepared the reports, revised reports were prepared and submitted. We obtained copies of these and found that the fourth quarter report was still inaccurate. The total contract awards to date was understated. This resulted in the achieved percent being overstated.

Recommendation: Procedures should be established to ensure the accuracy of the reports required to be submitted under the grant.

Management Response: The following procedure has been implemented: When DBE contracts are awarded, the Small Business Coordinator will research to ensure all payments to DBE are included in the quarterly reports. The results of the search will be compared to the hard copy reports received.

#2002-14 FTA Quarterly Narrative Reports

Finding: We were unable to obtain the quarterly FTA reports submitted by LCG and as a result were unable to test them for accuracy. These reports were apparently submitted to the grantor electronically, and a hard copy was not retained.

Recommendation: A copy of the reports filed should be maintained on file at LCG.

Management Response: Procedures have been changed to address this finding. At the time the quarterly report is submitted electronically, a hard copy will be sent to Accounting for retention for the audit.

#2002-15 Davis-Bacon Act

Finding: The Davis-Bacon Act requires that contractors and subcontractors submit payroll information along with certifications indicating that laborers and mechanics were paid the prevailing wage rates established by the Department of Labor for the locality at the time of the construction. We tested the payroll information submitted for one pay period, selected at random, on the Multi-Modal Project and although the rates paid complied with the prevailing rates, the certifications were not on file.

Recommendation: Certifications should be obtained as required.

Management Response: On all present and future construction contracts, contractors will be required to adhere to the Davis Bacon Act by submitting the Statement of Compliance along with submission of weekly payrolls for all contracts over \$2,000. As a further check, payrolls with accompanying certification will continue to be copied to Community Development for verification of compliance with the Good Faith Efforts, Prevailing Wage Rates, Contract Work Hours, and Safety Standards Act.

14.239 H.O.M.E. Investment Partnership Program

14.218 Community Development Block Grant

#2002-16 Program Income and Requests for Reimbursement

Finding: The amount of program income related to the loan program is recorded in the loan fund as the payments are received and is entered into the federal grant system at the same time. However, at the end of the year, the majority of the amount of program income had not been transferred out of the loan fund to the appropriate grant funds. As a result of this, there was much confusion in the accounting records as to what amount of grant expenditures were funded by the grant and what amount was funded by program income. We received an adjustment in the amount of \$ 252,000 to transfer the program income amounts not previously transferred out of the loan fund to the appropriate grant funds. However, after examining the adjustments, it appears that there were amounts collected on one loan, in particular, that were not transferred as it should have been. We were unable to obtain a true reconciliation of the amount entered into the federal grant system as program income to the amount transferred to the grant funds in order to ensure that all program income had been properly transferred. In addition, in the current year, the total grant revenue, after audit adjustments, was \$240,369, prior year receivable was \$106,000 and current year receipts were only \$8,134 which indicates that requests are not being made timely. This appears to be the result of the confusion over the handling of the program income.

Recommendation: A policy needs to be adopted establishing the criteria for determining which loan repayments are considered program income. Once this is done, collections should be transferred out of the loan fund to the appropriate grant funds at the time they are received which would coincide with the way they are handled in the federal grant system. In addition, requests should be made timely.

Management Response: Community Development and the Accounting Division met with the auditors before the 01/02 audit was completed to discuss this issue. All loan repayments will be considered as part of the revolving loan fund. At the time that funds are to be used for a different purpose, they will be identified as program income, and the appropriate transfers made. This procedure should also alleviate the problem of making timely draw requests.

83.544 Federal Emergency Management Agency (FEMA)

#2002-17 Equipment Usage

Finding: When testing the requests for reimbursements submitted under this grant, we randomly selected three claims for equipment usage. For one of the claims selected, which was for Public Works Department equipment usage, we were unable to obtain support for the amounts claimed as hours of usage. In addition, the majority of rates used on this claim did not agree to the listing of FEMA rates provided to us and we were unable to obtain additional information to support the rates used. The total amount related to this claim was \$147,359.

Recommendation: An effort should be made to put together the information which supports the amounts claimed and to locate whatever support there is for the rates used.

Management Response: Public Works personnel are currently researching the documentation to support the amounts claimed and to locate support for the rates used.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

SCHEDULE OF PRIOR FINDINGS
Year Ended October 31, 2002

Section I. Internal Control and Compliance Material to the Financial Statements

Finding #2001-1 Accounts Payable B Municipal Charges

Recommendation: All accounts involved should be reconciled on a monthly basis.

Current Status: In order to ensure on-going balancing between the Utilities System Fund and the Environmental Services Fund, accounting has reviewed its processes and has corrected the reporting deficiencies. There are some outstanding problems that Accounting personnel will work with the auditors to correct during the 2001/2002 audit process.

Finding #2001-2 Security Deposits

Recommendation: Reconciliations should be prepared on a monthly basis and balances reflected in the general ledger should be accurate and supported.

Current Status: This finding has been discussed fully with the appropriate personnel. Procedure changes have been made to ensure that monthly reconciliations to the consolidated cash, the liability account, and the subsidiary ledger are done. Technical assistance from CIS was received and the reports used for reconciliation were refined and/or corrected. At October 31, 2002, there existed an out of balance amount of approximately \$12,000. This amount is the cumulative effect of prior years and will be written off. The security deposit interest reports were also written by the programmers and this will provide more accurate and complete information.

Finding #2001-3 Utilities System Fund Accounts Receivable

Recommendation: General ledger should be reconciled to the subsidiary ledger on a monthly basis.

Current Status: Technical assistance was obtained and several of the computer reports used in the reconciliation process were refined and/or corrected. Reconciliations are done on a monthly basis. At fiscal year end October 31, 2002, there is an out of balance amount of approximately \$40,000. The majority of this amount can be attributed to the cumulative effect of prior year errors. It is the intention of Accounting to write off this amount and bring all balances current.

Finding #2001-4 Cash Receipts

Recommendation: The monthly recap report and the CIS reports should be balanced daily.

Current Status: The Receipts fund is balanced daily to the bank. Any discrepancies between the CORE cash receipts reports and the CIS cash receipts reports are reconciled. Staff has been instructed to insure that any adjustments or payments cancellations are reflected on both reports.

Finding #2001-5 Timeliness of Billings to Other Entities

Recommendation: The Judges should be billed as soon as possible and procedures should be established to ensure that bills are sent out on a timely basis in the future.

Current Status: The Drug Court Coordinator and the assigned LCG Grant Accountant are working together to ensure that all bills to external entities are filed in a timely manner. The above reference accounts receivable in addition to the amounts owed for FY 2001/2002 have been billed and collection is expected in the next two weeks.

Finding #2001-6 Transfer of Prior Year Expenditures

Recommendation: Journal vouchers should be reviewed prior to being processed to ensure that prior year expenditures are not being transferred from one fund to another unless it is to correct an error.

Current Status: Both journal vouchers referred to were done in error. Accounting personnel have been made aware of the error and are more cognizant of transfers between work orders and between funds.

Finding #2001-7 Accounts Receivable for Grass Cutting

Recommendation: The general ledger should be monitored by an individual knowledgeable with the operations of the fund that knows there are invoices, other than amounts added to the tax roll that should be recorded in accounts receivable at year end.

Current Status: The omitted invoices represent amounts due from various railroad companies for grass cutting and maintenance of the rail beds and right of ways. These invoices have been recorded in the proper accounts receivable. Both Accounting personnel and Customer Service personnel are knowledgeable of the invoices, and Accounting is monitoring and reconciling the general ledger accordingly.

Finding #2001-8 General Ledger Monitoring

Recommendation: An effort should be made to resolve the balances discussed above and, in addition, the general ledger should be monitored on a regular basis to ensure balances are accurate.

Current Status: On-going monitoring of the general ledger has been discussed with Accounting personnel. Personnel assigned to specific funds are reviewing general ledger accounts on a monthly basis and Accounting management follows through with a quarterly review as well.

Finding #2001-9 Retainage Payable

Recommendation: Reconciliations should be performed on a regular basis.

Current Status: Accounting personnel have been made aware of the importance of reconciling the retainage account. Regular reconciliations have been performed throughout the year.

Finding #2001-10 Juvenile Detention Home (JDH) Billings

Recommendation: Billing procedures should be reevaluated to ensure that accurate bills are being sent to the entities. In addition, the billing register should be reviewed by someone other than the preparer on a monthly basis to ensure its accuracy.

Current Status: A spreadsheet has been developed to make the billing procedure more efficient. If there is an overpayment by any parish for refund housing of a juvenile, those monies will be sent to Accounting with a letter of explanation and asking that the funds be returned.

Finding #2001-11 Parking Garage Revenues

Recommendation: The report should be reconciled to the general ledger on a monthly basis.

Current Status: Accounting staff and Parking staff worked together to reconfigure/re-write the Parking Garage Cash Receipts report. The report does balance with the general ledger.

Finding #2001-12 LPTFA Loan Receivable

Recommendation: The subsidiary ledger should be reconciled to the general ledger on a regular basis.

Current Status: Beginning on March 1, 2002, a daily spreadsheet of LPTFA deposits were created. The spreadsheet includes date, loan name, amount of payment and how much was applied to principal and interest. This information is sent to the Accounting Department on a monthly basis. However, at this time, the amount from the spreadsheet does not reconcile with the general ledger. Accounting personnel are working with Community Development to rectify the discrepancies. Finding is repeated in the current year audit at 2002-3.

Finding #2001-13 Payments to Neighborhood Association and Parish Wide Leagues

Recommendation: Additional documentation should be attached to the memo to support the payment amount.

Current Status: The original corrective action plan has been put in place. Payments now include information regarding reimbursements from other entities and backup documentation is on file at the Administrative Office of the Department of Parks and Recreation. However, problems were encountered during the current year audit and this finding is therefore repeated at 2002-7.

Finding #2001-14 Construction Contract

Recommendation: The contract file should be updated to include the required information.

Current Status: The Purchasing Department is monitoring contracts and subsequent payments for compliance. The contract days completed are compared to the percentage of work completed (based upon the percentage paid against the total contract price).

Finding #2001-15 Vieux Chenes Golf Course

Recommendation: The overage account should be investigated and resolved on a daily basis and if the difference relates to pro shop sales it should not be deposited in the general ledger.

Current Status: The Golf Pros have been notified that they have 30 days to provide documentation to support any claims for overages in this account. Since no claims have been made from the Vieux Chenes Golf Pro, LCG feels that the amount in this account is a true overage and is properly recorded as such. Parks and recreation personnel continue to work with the Golf Pro to reduce the amount in the cash short/over account.

Finding #2001-16 Heymann Performing Arts Center Reserve Fund (HPACC)

Recommendation: The following recommendations are provided:

Policies and procedures should be established to address the weaknesses noted in the box office procedures above. These would include requiring that deposits be made on a daily basis and in sequence; prohibiting the cashing of employee personal checks; prohibiting the box office manager from verifying the other cash drawers on the days that she runs a drawer; requiring that voided tickets be maintained; and prohibiting the processing of credit card advances.

An effort should be made to determine the reason for the \$19,730 difference between the amount available and the amount required to be transferred. Also, attempt to locate the support for the \$15,531 of deferred revenue. In the future, support should be obtained for all items and a continued effort should be made to reconcile HPACC=s records and the accounting records.

Current Status: The following changes in box office procedures have been made:

1. Daily collections are not being held nor are deposits made out of sequence.
2. Effective in April 2002, personal checks are no longer being cashed in the box office.
3. When the box office manager operates a cash drawer, the drawer is being verified by another individual and during these times, the manager does not verify the drawers of other cashiers.
4. Voided tickets are now on file for inspection.
5. ATM type transactions and credit card advances have been stopped.

Information supporting the \$15,531 related to the ticket sales referred to in the finding was forwarded to the auditors for review. The disputed amount of \$19,730 is still an open finding. Heymann Center personnel are not able to explain the difference at this time. Research into the discrepancy will continue. A similar finding is reported in the current year audit at 2002-2.

Finding #2001B17 Temporary Employees

Recommendation: Procedures should be established to require schedules to be prepared to document when and where these part time employees are working based on actual hours worked. In addition, permanent part time employees should be classified as such in the budget and general ledger.

Current Status: The original corrective action plan has been put in place. Time sheets reflect actual days and hours worked by employees and supporting work schedules are on file at the Administrative Office of the Department of Parks and Recreation. However, problems were encountered during the current year audit and this finding is therefore repeated at 2002-8.

Finding #2001-18 Timely Submission of Invoices

Recommendation: Invoices for reimbursement on these projects should be prepared immediately and in the future, on a monthly basis as costs are incurred.

Current Status: New personnel have been put in charge of monitoring the above grants and making timely reimbursement requests. At this time all grant invoices have been processed through January 2003.

Finding #2001-19 Amounts Owed to Grantors

Recommendation: Pay the amount owed and establish procedures to ensure amounts owed to grantors are repaid in a timely manner.

Current Status: Reimbursements were made on the outstanding grants.

Finding #2001-20 Accuracy of Monthly Reports

Recommendation: Procedures should be established to ensure that reports are prepared accurately and timely.

Current Status: A confirmation of the bed count procedure was done through the Office of Addictive Disorders. The directions received from the State are currently being used by the Acadiana Recovery Center. The only change today is that the Office of Addictive Disorders contracts with ARC for 21 beds instead of 18.

Finding #2001-21 Accuracy of Amounts Requested for Reimbursement

Recommendation: Procedures need to be established to ensure requests are prepared accurately based on the supporting documentation.

Current Status: A review of the procedures used to prepare requests was done and each amount is now triple checked by Traffic and Transportation and by Accounting personnel before being submitted.

Finding #2001-22 Period of Availability

Recommendation: Procedures should be established to ensure that costs requested for reimbursement are incurred during the grant period and are therefore, eligible for reimbursement. If an extension is needed in order to expend all funds, it should be requested before costs are incurred.

Current Status: Grant extensions are no longer being requested. Unused grant funds are returned to the grantor.

Section II. Internal Control and Compliance Material to Federal Awards

Finding #2001-23 Disadvantaged Business Enterprises (DBE)

Recommendation: The DBE calculation should be made quarterly and monitored to ensure the goal is being met. In addition, the reports should be filed quarterly, as required.

Current Status: The following procedures have been implemented to ensure compliance with the above finding. A quarterly reminder is generated. A memo is sent to the Accounting Department requesting information for completing the DBE quarterly report. Follow-up is done with Accounting two weeks before the report is due.

Finding #2001-24 FTA Quarterly Reports

Recommendation: Corrections should be made to reports to reflect accurate information. In addition, procedures should be put in place to ensure reports are prepared accurately in the future.

Current Status: Corrections were made to the discrepancies noted last year, and FTA personnel verified these corrections. Procedures were established and discussed with Traffic and Transportation, who have been responsible for reporting since June 30, 2002. Quarterly reports are entered into the TEAM system via computer. A paper copy of each open grant is produced each quarter and filed with Accounting. During the current year audit, we were unable to obtain copies of the reports. Finding 2002-14 relates to this problem.

Section III. Management Letter

The prior year's report did not include a management letter.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended October 31, 2002

Federal Grantor/Pass-Through Grantor/Program Title	CFDA Number	Federal Assistance I.D. Number	Pass- Through Grantor's Number
DIRECT PROGRAMS:			
U.S. Department of Housing and Urban Development - Community Development Block Grant:			
Entitlement Grant	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
	14.218	B-99-MC-22-0003	N/A
	14.218	B-00-MC-22-0003	N/A
	14.218	B-01-MC-22-0003	N/A
	14.218	B-02-MC-22-0003	N/A
 Housing Counseling Grant	 14.802	 HC000898071	 N/A
H.O.M.E. Investment Partnership Program			
	14.239	M-99-MC-22-0202	N/A
	14.239	M-00-MC-22-0202	N/A
	14.239	M-01-MC-22-0202	N/A
Emergency Shelter Grant			
	14.231	S-00-MC-22-0004	N/A
	14.231	S-01-MC-22-0004	N/A
U.S. Department of Transportation and Development - Federal Transit Formula Grants			
	20.507	LA-90-X149	N/A
	20.507	LA-90-X215	N/A
	20.507	LA-90-X137	N/A
	20.507	LA-03-0065	N/A
	20.507	LA-90-X228	N/A
	20.507	LA-90-X242	N/A
U.S. Department of Justice - Community Oriented Policing Services			
	16.710	95-CCWX0267	N/A

<u>Current Year Expenditures</u>	<u>Amount Provided to Subrecipients</u>
\$ 4,838	\$ 4,838
27,347	27,347
217,259	369
43,676	9,272
221,992	-
1,244,080	129,594
81,187	-
<u>\$ 1,840,379</u>	<u>\$ 171,420</u>
<u>\$ 15,837</u>	<u>\$ -0-</u>
\$ 38,293	\$ -
48,623	-
153,253	-
<u>\$ 240,169</u>	<u>\$ -0-</u>
\$ 4,200	\$ -
60,983	-
<u>\$ 65,183</u>	<u>\$ -0-</u>
\$ 10,142	\$ -
646,309	-
17,378	-
491,335	-
71,468	-
500,000	-
<u>\$ 1,736,632</u>	<u>\$ -0-</u>
<u>\$ 43,473</u>	<u>\$ -0-</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
Year Ended October 31, 2002

Federal Grantor/Pass-Through Grantor/Program Title	CFDA Number	Federal Assistance I.D. Number	Pass- Through Grantor's Number
DIRECT PROGRAMS (CONTINUED):			
U.S. Department of Justice (continued) -			
Local Law Enforcement Block Grant	16.592	2001-LB-BX-3455	N/A
	16.592	2000-LB-VX-0928	N/A
	16.592	2000-LB-BX-2904	N/A
 Drug Court Initiative	-	99-DC-VX-0017	N/A
 Drug Enforcement Grant	-	N/A	LA0280300
 U.S. Department of the Interior -			
N. American Wetlands Conservation Fund	-	N/A	98210-1-G890
 PASS-THROUGH PROGRAMS:			
U.S. Department of Housing and Urban Development -			
Louisiana Department of Social Services:			
Emergency Shelter Grant	14.231	N/A	370-201059
	14.231	N/A	370-100930
 U.S. Department of Labor -			
State Department of Labor:			
Job Training Partnership Act - Title IIA	17.250	N/A	98/99-41-INC
 Local Workforce Investment Act -			
Adult Program	17.258	N/A	00/04LWIA41-1-B
Youth Activities	17.259	N/A	00/04LWIA41-1-B
Dislocated Workers	17.260	N/A	00/04LWIA41-1-B
	17.260	N/A	1NR41

<u>Current Year Expenditures</u>	<u>Amount Provided to Subrecipients</u>
\$ 18,974	\$ -
6,470	-
56,855	-
<u>\$ 82,299</u>	<u>\$ -0-</u>
<u>\$ 22,361</u>	<u>\$ -0-</u>
<u>\$ 6,101</u>	<u>\$ -0-</u>
<u>\$ 50,000</u>	<u>\$ -0-</u>
\$ 80,653	\$ -
42,808	-
<u>\$ 123,461</u>	<u>\$ -0-</u>
<u>\$ 40,416</u>	<u>\$ -0-</u>
<u>\$ 729,669</u>	<u>\$ -0-</u>
<u>\$ 572,218</u>	<u>\$ -0-</u>
\$ 496,738	\$ -
169,197	-
<u>\$ 665,935</u>	<u>\$ -0-</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
Year Ended October 31, 2002

Federal Grantor/Pass-Through Grantor/Program Title	CFDA Number	Federal Assistance I.D. Number	Pass- Through Grantor's Number
PASS-THROUGH PROGRAMS (CONTINUED):			
U.S. Department of Labor (continued) -			
State Department of Education:			
JTPA - Welfare To Work	17.253	N/A	WTW-99
U.S. Department of Transportation -			
Federal Highway Administration:			
Highway Planning and			
Construction	20.205	ER-93(004)	736-28-0003
	20.205	HP-T021(024)	700-28-0208
	20.205	PL-0011(025)	736-28-0026
	20.205	PL-0011(026)	736-28-0031
Federal Transit Administration:			
Metropolitan Planning Grants			
	20.505	LA-80-X010	736-28-0027
	20.505	LA-80-X011	736-28-0032
Railroad Depot Restoration			
	20.500	N/A	LA-03-0065
U.S. Department of Justice -			
Louisiana Commission of Law			
Enforcement and Administration			
of Criminal Justice:			
Court Delay Reduction			
	16.579	N/A	B01-4-013
	16.579	N/A	B02-4-006
Detention Center			
Construction	16.523	N/A	A00-8-053
U.S. Department of Education -			
Louisiana Department of			
Education:			
Drug-Free Schools and			
Communities Act of 1986	84.186	N/A	589041
	84.186	N/A	574161

<u>Current Year Expenditures</u>	<u>Amount Provided to Subrecipients</u>
\$ 108,848	\$ -0-
\$ 922	\$ -
70,764	-
180,326	-
39,881	-
<u>\$ 291,893</u>	<u>\$ -0-</u>
\$ 23,438	\$ -
3,874	-
<u>\$ 27,312</u>	<u>\$ -0-</u>
\$ 37,838	\$ -0-
\$ 5,417	\$ -
4,188	-
<u>\$ 9,605</u>	<u>\$ -0-</u>
\$ 25,312	\$ -0-
\$ 17,475	\$ -
20,423	-
<u>\$ 37,898</u>	<u>\$ -0-</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
Year Ended October 31, 2002

Federal Grantor/Pass-Through Grantor/Program Title	CFDA Number	Federal Assistance I.D. Number	Pass- Through Grantor's Number
PASS-THROUGH PROGRAMS (CONTINUED):			
U.S. Department of Agriculture - Louisiana Department of Education: National School Lunch Program	10.555	N/A	-
Federal Emergency Management Agency - State Office of Emergency Preparedness: Public Assistance Grants	83.544	N/A	-
Wellness/Fitness	83.554	N/A	EMW2001-FG03309
Fire Prevention	83.554	N/A	EMW2001-FG03309
U.S. Department of Health and Human Services - Louisiana Department of Health and Human Services: Temporary Assistance for Needy Families	93.558	N/A	-

<u>Current Year Expenditures</u>	<u>Amount Provided to Subrecipients</u>
\$ <u>25,761</u>	\$ <u>-0-</u>
\$ <u>4,613,281</u>	\$ <u>-0-</u>
\$ <u>21,000</u>	\$ <u>-0-</u>
\$ <u>69,992</u>	\$ <u>-0-</u>
\$ <u>241,988</u>	\$ <u>-0-</u>
\$ <u>11,744,861</u>	\$ <u>171,420</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended October 31, 2002

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Lafayette Consolidated Government and is presented on the modified accrual basis of accounting accrual basis, as appropriate, which is described in Note 1 of the Financial Statements of the Government's financial statements. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations." Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Note 2. Relationship to Financial Statements

Federal awards revenues are reported in Lafayette Consolidated Government's financial statements as follows:

Major Governmental Funds:	
General Fund	\$ 268,698
Sales Tax Capital Improvements Fund	1,487,619
Other Governmental Funds:	
Municipal Transit System Fund	500,000
Community Development Block Grant	1,856,216
Emergency Shelter Grant	188,644
Drug-Free Schools Grant	37,898
Housing Rehabilitation Program Grant	240,169
Juvenile Detention Home Maintenance Fund	51,073
JTPA Incentive Grant Fund	40,416
F.H.W.A. Grant No. 700-28-0208	70,764
F.H.W.A. Hurricane Evacuation Grant No. 736-28-0003	922
F.H.W.A. Planning Grant No. 736-28-0026	180,326
F.T.A. Grant No. 736-28-0031	39,881
F.T.A. Planning Grant No. 736-28-0027	23,438
F.T.A. Planning Grant No. 736-28-0032	3,874
JTPA Welfare-To-Work (99)	108,848
Parish Transit Study	10,142
Drug Court OJP Implementation Grant	22,361
Local Workforce Investment Act Grant	1,967,822
Drug Court Program Grant	241,988
Hurricane Lili	1,013,967
Major Business-Type Fund:	
Enterprise Fund -	
Utilities System	3,384,378
Component Units:	
Criminal Court Fund	5,417
	<u>\$11,744,861</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, 2002

	Total	City General Fund *	Recreation and Parks Fund
Total assessed valuation -			
2001 roll:			
Original roll	\$677,641,151		
Additions to roll	2,771,794		
Deletions from roll	<u>(7,094,746)</u>		
Net roll	<u>\$673,318,199</u>		
Millage	<u>11.49 mills</u>	<u>9.82 mills</u>	<u>1.67 mills</u>
Taxes levied	\$ 7,736,435	\$ 6,611,992	\$ 1,124,443
Collection of prior			
year taxes	<u>59,612</u>	<u>50,956</u>	<u>8,656</u>
	\$ 7,796,047	\$ 6,662,948	\$ 1,133,099
Taxes collected	<u>7,755,458</u>	<u>6,628,258</u>	<u>1,127,200</u>
Taxes receivable -			
2001 roll	\$ 40,589	\$ 34,690	\$ 5,899
Taxes receivable -			
Prior years' rolls	<u>284,190</u>	<u>245,627</u>	<u>38,563</u>
Total taxes receivable, October 31, 2002	<u>\$ 324,779</u>	<u>\$ 280,317</u>	<u>\$ 44,462</u>
* General alimony tax	4.86 mills		
Street maintenance			
tax	1.12 mills		
Maintenance of			
public buildings			
tax	.99 mills		
Maintenance and			
operation of fire			
and police departments	2.85 mills		

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LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

SUMMARY OF AD VALOREM TAX
ASSESSMENTS AND COLLECTIONS - LAFAYETTE PARISH
Year Ended October 31, 2002

	<u>Total</u>	<u>Parish General Fund</u>	<u>Road and Bridge Maintenance</u>	<u>Parishwide Drainage Maintenance</u>
2001 roll:				
Total assessed valuation	\$1,016,794,854			
Homestead exemption	<u>(269,516,398)</u>			
Net assessed value	<u>\$ 747,278,456</u>			
Millage	<u>22.56</u>	<u>4.00</u>	<u>3.53</u>	<u>2.41</u>
Taxes levied	\$ 15,164,940	\$ 1,296,740	\$ 2,637,850	\$ 1,800,817
Taxes collected	<u>14,855,584</u>	<u>1,267,384</u>	<u>2,582,353</u>	<u>1,762,928</u>
Taxes receivable, October 31, 2002	<u>\$ 309,356</u>	<u>\$ 29,356</u>	<u>\$ 55,497</u>	<u>\$ 37,889</u>

<u>Adult Correctional Facility Maintenance</u>	<u>Lafayette Parish Public Library</u>	<u>Courthouse and Jail Maintenance</u>	<u>Juvenile Detention Home Maintenance</u>	<u>Health Unit Maintenance</u>	<u>Debt Service Contingency</u>
<u>1.74</u>	<u>3.82</u>	<u>1.98</u>	<u>0.99</u>	<u>0.85</u>	<u>3.24</u>
\$ 1,300,099	\$ 2,854,308	\$ 1,479,460	\$ 739,562	\$ 634,967	\$ 2,421,137
<u>1,272,744</u>	<u>2,794,251</u>	<u>1,448,331</u>	<u>723,998</u>	<u>621,603</u>	<u>2,381,992</u>
\$ <u>27,355</u>	\$ <u>60,057</u>	\$ <u>31,129</u>	\$ <u>15,564</u>	\$ <u>13,364</u>	\$ <u>39,145</u>

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STATISTICAL SECTION

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

GENERAL GOVERNMENTAL EXPENDITURES BY FUNCTION (1)
Last Ten Fiscal Years

Fiscal Year	General Government	Public Safety	Streets and Drainage	Urban Redevelop - ment and Housing	Economic Opportunity
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
1999	81,898,208 (2)	25,695,137	11,139,205	2,430,647	1,870,137
2000	20,047,759	27,239,913	10,598,912	1,524,692	1,411,060
2001	20,055,479	26,574,447	10,927,340	1,070,556	1,392,425
2002	23,068,035	28,019,063	8,609,705	2,756,667	2,132,004

Notes:

(1) All General, Special Revenue, and Debt Service Fund expenditures including capital outlays and net of reimbursements from other funds.

(2) Includes \$61,988,341 of pension payments financed through the issuance of debt.

Table 1

<u>Culture - Recreation</u>	<u>Traffic and Transportation</u>	<u>Debt Service</u>	<u>Other</u>	<u>Total</u>
\$ 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
10,976,622	2,132,464	23,169,889	5,318,953	164,631,262
11,224,486	2,199,790	28,352,154	3,714,407	106,313,173
11,085,969	2,327,045	30,829,619	3,668,043	107,930,923
11,658,502	3,883,950	32,643,254	2,496,150	115,267,330

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>
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
1999	72,233,803	2,986,916	14,620,597
2000	77,189,145	2,858,170	12,360,158
2001	79,066,782	2,783,230	10,023,691
2002	81,004,841	3,011,607	12,139,671

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>
\$ 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
8,896,768	1,494,184	14,190,874	4,747,560	119,170,702
9,322,716	1,349,233	14,828,023	6,409,994	124,317,439
9,244,755	1,414,956	14,200,000	7,620,249	124,353,663
10,313,072	1,526,591	17,339,534	4,193,060	129,528,376

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

GENERAL GOVERNMENTAL TAX REVENUES BY SOURCE
Last Ten Fiscal Years

Fiscal Year	Ad Valorem Taxes		Interest and Penalty	Franchise Fees
	City	Parish		
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
1999	7,028,339	13,338,452	58,881	1,026,597
2000	7,344,952	14,421,223	72,057	1,207,159
2001	7,437,853	14,560,751	66,807	1,680,560
2002	7,755,458	14,958,529	76,884	1,598,499

Table 2A

<u>Fire Insurance Rebate</u>	<u>Sales Taxes</u>			<u>Total</u>
	<u>City 1961 Sales Tax</u>	<u>City 1986 Sales Tax</u>	<u>Parish Sales Tax</u>	
\$ 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
333,781	24,399,305	21,878,158	4,170,290	72,233,803
338,183	25,756,734	23,283,223	4,765,614	77,189,145
362,226	26,339,303	23,560,988	5,058,294	79,066,782
401,224	27,296,252	24,167,673	4,750,322	81,004,841

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>
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
1999	7,168,813	7,000,717	97.66
2000	7,303,763	7,251,777	99.29
2001	7,481,341	7,424,050	99.23
2002	7,736,435	7,695,846	99.48

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>
\$ 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
27,923	7,028,640	98.04	341,503	4.76
93,175	7,344,952	100.56	300,314	4.11
13,803	7,437,853	99.42	343,802	4.60
59,612	7,755,458	100.25	324,779	4.20

(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>
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
1999	13,440	13,191	98.15	51	13,242
2000	14,240	14,025	98.49	288	14,313
2001	14,761	14,455	97.93	37	14,492
2002	15,165	14,856	97.96	103	14,959

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>
98.43%	\$ 1,542	16.95%
98.70	1,663	17.82
98.72	1,789	18.22
99.19	1,872	18.28
100.77	1,790	16.72
99.09	1,904	15.23
98.53	2,102	15.64
100.51	2,029	14.25
98.18	2,298	15.57
98.64	2,504	16.51

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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>
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
1999	542,680	N/A	N/A
2000	552,896	N/A	N/A
2001	584,023	N/A	N/A
2002	673,318	N/A	N/A

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

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

Lafayette Parish:

Fiscal Year	Real Property		Personal Property		Exemptions Real Property
	Assessed Value	Estimated Real Value (2)	Assessed Value	Estimated Real Value (2)	
1993	\$ 322,225	\$ 2,723,924	\$ 132,800	\$ 885,333	\$ 158,231
1994	329,009	2,750,696	140,131	934,207	163,335
1995	340,468	2,774,173	154,258	1,028,387	170,320
1996	354,575	2,865,360	165,882	1,105,880	177,947
1997	452,442	3,156,108	188,594	1,257,291	209,157
1998	471,290	3,492,063	265,622	1,770,813	216,680
1999	490,684	3,635,587	238,307	1,588,714	223,952
2000	510,253	4,020,794	258,503	1,723,362	232,534
2001	556,052	4,350,940	265,535	1,770,234	240,543
2002	678,536	5,278,331	338,258	1,845,045	269,516

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)

Assessed Value	Total Estimated Real Value (2)	Ratio of Total Assessed Value to Total Estimated Real Value
\$ 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
536,222	5,744,156	9.34
581,044	6,121,174	9.49
747,278	7,123,376	10.49

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

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

Fiscal Year	Lafayette City-Parish		
	City of Lafayette		
	Operating Millage	Debt Service Millage	Total City Millage
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
1999	13.21	-0-	13.21
2000	13.21	-0-	13.21
2001	12.81	-0-	12.81
2002	11.49	-0-	11.49

Table 5

<u>Consolidated Government</u>			<u>Lafayette Parish School Board</u>				
<u>Lafayette Parish</u>							
<u>Operating Millage</u>	<u>Debt Service Millage</u>	<u>Total Parish Millage</u>	<u>Operating Millage</u>	<u>Debt Service Millage</u>	<u>Total School Board Millage</u>	<u>Other</u>	<u>Total</u>
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
22.86	3.89	26.75	33.56	0.90	34.46	34.20	108.62
22.01	3.68	25.69	33.56	0.80	34.36	33.21	106.47
19.32	3.24	22.56	33.56	0.80	34.36	33.21	102.94
23.53	3.10	26.63	33.56	0.80	34.36	34.24	106.72

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

PRINCIPAL TAXPAYERS - LAFAYETTE PARISH
October 31, 2002

<u>Taxpayer</u>	<u>Type of Business</u>	<u>2002 Assessed Value</u>	<u>Percentage of Total Assessed Valuation</u>
Bell South and Subsidiaries	Communications	\$ 28,145,770	2.65%
Wal-Mart/Sam's	Retail sales	10,305,830	.97
Southwest Louisiana Electric	Utilities	8,276,880	.78
J C Penney Co.	Retail sales	8,050,560	.76
Bank One Louisiana NA	Financial services	7,723,760	.73
Stuller Settings	Manufacturing	7,034,220	.66
Iberia Bank	Financial services	5,760,370	.54
Columbia Hospitals	Medical	5,202,490	.49
Weatherford, Inc.	Oilfield services	4,899,190	.46
Atmos Energy Corporation	Utilities	4,793,250	.45
		<u>\$ 90,192,320</u>	<u>8.49%</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>
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
1999	80,311	35,011
2000	51,381	27,238
2001	24,200	23,524
2002	4,374	3,011

Notes:

(1) Includes assessments due currently and deferred.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

COMPUTATION OF LEGAL DEBT MARGIN
October 31, 2002

City of Lafayette:

Net assessed value		\$ <u>673,318,199</u>
Debt limit - 10 percent of total assessed value		\$ 67,331,820
Amount of debt applicable to debt limit:		
Total general obligation debt (excluding sales tax, excess revenue and special assessment)	\$	-
Less:		
Assets in debt service funds available for payment of principal	-	<u>-</u>
Total amount of debt applicable to debt limit		<u>-</u>
Legal debt margin		\$ <u>67,331,820</u>

Lafayette Parish:

Total assessed values before exemptions and less public service		\$ <u>1,016,794,000</u>
Debt limit - 10 percent of total assessed values		\$ 101,679,400
Amount of debt applicable to debt limit:		
Total general obligation debt	\$	17,055,000
Less:		
Assets in debt service funds available for payment of principal	<u>(1,000,106)</u>	
Total amount of debt applicable to debt limit		<u>16,054,894</u>
Legal debt margin		\$ <u>85,624,506</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>
1993	102,867 (4)	\$ 332,388	\$ 153,619,000
1994	106,829 (3)	353,259	154,437,000
1995	108,635 (3)	370,153	152,186,000
1996	110,017 (4)	388,979	145,503,000
1997	112,018 (3)	471,750	164,345,000
1998	113,788 (3)	503,704	196,275,000
1999	118,139 (3)	542,680	242,245,000
2000	110,257 (3)	552,896	233,175,000 (6)
2001	112,281 (3)	584,023	250,035,000 (6)
2002	112,736 (3)	673,318	276,960,000 (6)

Table 9

<u>Debt Service Monies Available</u>	<u>Net Bonded Debt</u>	<u>Ratio of Net Bonded Debt to Assessed Value</u>	<u>Net Bonded Debt Per Capita</u>
\$ 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
32,314,738	209,930,262	.3868	1,776.98
33,494,713	199,680,287	.3612	1,811.04
36,514,329	213,520,671	.3656	1,901.66
39,907,453	237,052,547	.3521	2,102.72

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

RATIO OF NET GENERAL BONDED DEBT
TO ASSESSED VALUE AND NET BONDED DEBT PER CAPITA (CONTINUED)
Last Ten Fiscal Years

Lafayette Parish:

Fiscal Year	Population (3)	Assessed Value (5) (in thousands)	Gross Bonded Debt (2)	Debt Service Monies Available	Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt per Capita
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	10,065,000	281,902	9,783,098	.0194	53.02
1999	187,001	536,222	8,035,000	300,080	7,734,920	.0144	41.36
2000	190,503	581,044	7,245,000	420,165	6,824,835	.0117	35.83
2001	190,858	685,763	4,750,000	440,443	4,309,557	.0063	22.58
2002	192,014	747,278	20,300,000	1,100,325	19,199,675	.0257	99.99

Notes:

- (1) Assessed Value is net after adjustments
- (2) Includes Sales Tax Revenue, Public Improvement and Certificates of Indebtedness (General Obligation Bonds)
- (3) Estimate - Louisiana Tech survey, College of Administration and Business, Research Division
- (4) Estimate - Lafayette Areawide Planning Commission/Lafayette City-Parish Consolidated Government Planning Division
- (5) Does not include public service
- (6) Sales Tax Revenue Bonds only

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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>
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
1999	10,770,555	10,321,712	-0-
2000	11,474,555	13,029,870	-0-
2001	13,302,555	13,690,188	-0-
2002	13,496,556	15,368,438	-0-

Notes:

- (1) Total Debt Service includes general obligation bonds and certificates of indebtedness (including sales tax and special assessment bonds).
- (2) Includes General, Special Revenue, and Debt Service Funds.
- (3) Includes \$61,988,341 of pension payments financed through the issuance of debt.

Table 10

<u>Total Debt Service (1)</u>	<u>Total General Ex- penditures (2)</u>	<u>Ratio of Debt Service to Total General Expenditures</u>
\$ 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
21,092,267	164,631,262 (3)	12.81
24,504,425	106,313,173	23.05
26,992,743	107,930,923	25.01
28,864,994	115,267,330	25.04

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

COMPUTATION OF DIRECT AND OVERLAPPING DEBT
October 31, 2002

Jurisdiction	General Obligation Debt Outstanding	Lafayette Parish Government Percent	Share of Debt
Governmental Unit:			
Lafayette Parish Government	\$20,604,000	100.00%	\$20,604,000
Other Governmental Agencies:			
Consolidated School District			
No. 1	4,180,000	100.00%	4,180,000
Bayou Vermilion District	2,300,000	100.00%	2,300,000
Lafayette Economic Development Authority	1,030,000	100.00%	1,030,000
	\$28,114,000		\$28,114,000

<u>City of Lafayette</u>	
<u>Percent</u>	<u>Share of Debt</u>
58.71%	\$ 12,096,608
58.71%	2,454,078
58.71%	1,350,330
58.71%	<u>604,713</u>
	<u>\$ 16,505,729</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>
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
1999	143,076,068	113,639,164
2000	156,698,270	133,423,868
2001	163,523,255	140,925,278
2002	140,008,357	119,691,191

* Excludes depreciation and amortization.

Table 12

Net Revenue Available For Debt Service	Debt Service Requirement			Coverage
	Principal	Interest	Total	
\$ 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
29,436,904	4,850,000	1,347,851	6,197,851	4.75
23,274,402	5,055,000	1,137,475	6,192,475	3.76
22,597,977	5,270,000	911,632	6,181,632	3.66
20,317,166	5,500,000	671,190	6,171,190	3.29

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

DEMOGRAPHIC STATISTICS
Last Ten Fiscal Years

City of Lafayette				
<u>Fiscal Year</u>	<u>Estimated Population</u>	<u>Per Capita Income (1)</u>	<u>Median Age (2)</u>	<u>Unemployment Rate (4)</u>
1993	102,867 (6)	N/A	N/A	7.1
1994	106,829 (5)	N/A	N/A	5.0
1995	108,635 (5)	N/A	N/A	5.2
1996	110,017 (7)	N/A	N/A	6.1
1997	112,018 (5)	N/A	N/A	4.5
1998	113,788 (5)	N/A	N/A	4.8
1999	118,139 (5)	N/A	N/A	4.7
2000	110,257 (5)	N/A	N/A	4.2
2001	112,281 (5)	N/A	N/A	4.3
2002	112,736 (5)	N/A	N/A	4.7

Notes:

- (1) U. S. Department of Commerce, Bureau of Economic Analysis
- (2) Lafayette Economic Development Authority
- (3) Lafayette Parish School Board
- (4) Louisiana Department of Labor
- (5) Louisiana Tech survey
- (6) Estimated at July 1, 1993 by Lafayette Areawide Planning Commission
- (7) Estimated at July 1, 1993 by Lafayette City-Parish Consolidated Government Planning Division
- (8) Current dollars

Table 13

Lafayette Parish				Public Schools (3)	
<u>Estimated Population</u>	<u>Estimated Per Capita Income (8)</u>	<u>Median Age (2)</u>	<u>Unemployment Rate (4)</u>	<u>Average Daily Enrollment</u>	<u>Attendance</u>
172,193 (5)	\$ 17,725	N/A	5.4	30,456	29,238
176,391 (5)	18,456	N/A	5.6	30,201	28,691
178,305 (5)	18,153	N/A	5.1	30,580	29,204
180,222 (5)	19,376	N/A	4.9	30,484	29,021
181,363 (5)	20,891	N/A	4.0	30,264	29,589
184,521 (5)	22,078	N/A	4.2	28,475	30,037
187,001 (5)	23,780	N/A	4.2	30,350	28,761
190,503 (5)	25,903	N/A	3.7	29,972	28,185
190,858 (5)	25,876	N/A	3.8	29,278	29,278
192,014 (5)	27,002	N/A	4.2	29,079	27,553

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

PROPERTY VALUE AND CONSTRUCTION
Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>Commercial Construction</u>	
	<u>Number of Permits</u>	<u>\$ (000's) Value</u>
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
1999 (2)	70	58,503
2000 (2)	118	71,720
2001 (2)	99	71,452
2002 (2)	91	70,405

Source:

- (1) Acadian Metropolitan Code Authority
- (2) Totals are for the City and Parish of Lafayette

Residential Construction	
<u>Number of Permits</u>	<u>\$ (000's) Value</u>
353	\$ 40,184
387	47,079
338	37,534
834	86,330
753	80,739
737	93,269
624	82,920
630	82,934
522	75,076
732	98,618

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

MISCELLANEOUS STATISTICS
October 31, 2002

Date of incorporation	1996
Form of government	Mayor/President - Council
Number of employees (excluding police and fire)	1,078
Area in square miles	277
Lafayette City-Parish Consolidated Government facilities and services:	
Miles of streets	1,020
Miles of drainage coulees	850
Number of bridges	284
Number of street lights	15,300
Culture and recreation:	
Community centers	10
Parks	35
Park acreage	1,300
Golf courses	2
Swimming pools	4
Tennis courts	56
Ballfields	102
Library:	
Locations	9
Books in collection	283,144
Number of reference inquiries	110,027
Fire protection:	
Number of stations	13
Number of Volunteer Fire Departments	7
Number of personnel and officers	253
Number of calls answered	7,574
Number of inspections conducted	5,033
Police protection:	
Number of stations	1
Number of personnel and officers	323
Number of patrol units	257
Number of law violations:	
Physical arrests	7,320
Traffic violations	17,510
Parking violations	15,887
Electric system:	
Miles of transmission lines	39
Miles of distributions lines	743
Number of meters in service	55,254
Daily average consumption in kilowatt hours	4,600,205
Maximum capacity of plant in kilowatts	302,000

(continued)

Table 15
(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

MISCELLANEOUS STATISTICS (CONTINUED)
October 31, 2002

Sewerage system:	
Miles of sanitary sewers	671
Number of treatment plants	4
Number of service connections	37,420
Daily average treatment in gallons	16,750,000
Maximum daily capacity of treatment plant in gallons	18,500,000
Water system:	
Miles of water mains	941
Number of service connections	49,414
Number of fire hydrants	5,605
Daily average consumption in gallons	20,000,000
Maximum daily capacity of plant in gallons	46,500,000