

**LAFAYETTE CITY-PARISH  
CONSOLIDATED GOVERNMENT**

**FINANCIAL REPORT**

**YEAR ENDED OCTOBER 31, 2010**

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

ANNUAL FINANCIAL REPORT  
YEAR ENDED OCTOBER 31, 2010

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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 (the Government), as of and for the year ended October 31, 2010, which collectively comprise the 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 Cajundome Commission, City Court of Lafayette, Marshal-City Court of Lafayette, Lafayette Regional Airport, Lafayette Parish Waterworks District North, Lafayette Parish Waterworks District South, Lafayette Public Trust Financing Authority, District Attorney of the 15th Judicial District, Lafayette Parish Bayou Vermilion District, and Lafayette Parish Communication District, component units, which represent 92.18% and 69.81%, 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 Cajundome Commission, City Court of Lafayette, Marshal-City Court of Lafayette, Lafayette Regional Airport, Lafayette Parish Waterworks District North, Lafayette Parish Waterworks South, Lafayette Public Trust Financing Authority, District Attorney of the 15th Judicial District, Lafayette Parish Bayou Vermilion District, and Lafayette Parish Communication District and is based on other auditors.

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. 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.

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, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Government, as of October 31, 2010, 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.

In accordance with Government Auditing Standards, we have also issued our report dated April 15, 2011, on our consideration of the Government's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in conjunction with this report in considering the results of our audit.

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, budgetary comparison schedules, and schedule of funding progress on pages 3 through 13 and 85 through 88, respectively, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the Management's Discussion and Analysis and schedule of funding progress in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The budgetary comparison schedules have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly presented in all material respects in relation to the financial statements as a whole.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Government's financial statements as a whole. The other supplementary information, other supplementary data, and statistical section, are presented for purposes of additional analysis and are not a required part of the financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations", and is also not a required part of the basic financial statements. The other supplementary information and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied by us and other auditors in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, based on our audit and the reports of other auditors, the information is fairly stated in all material respects in relation to the financial statements as a whole. The other supplementary data section and statistical section have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them. The prior year comparative information on the other supplementary information has been derived from the Government's 2009 financial statements, which was subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, was fairly presented in all material respects in relation to the financial statements as a whole.

***Kolder, Champagne, Slaven & Company, LLC***  
Certified Public Accountants

Lafayette, Louisiana  
April 15, 2011

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Management's Discussion and Analysis  
October 31, 2010

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 16.

#### FINANCIAL HIGHLIGHTS

- Assets of the LCG primary government exceeded its liabilities at the close of the most recent fiscal year by \$887.3 million (*net assets*). Of this amount, 5.6%, or \$49.4 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 \$9.7 million (1.1%) during 2010. Governmental activities' net assets increased \$23.7 million during 2010, while business-type activities' net assets decreased \$14.0 million.
- As of the close of the fiscal year, the LCG's governmental funds reported combined ending fund balances of \$255.8 million, a decrease of \$10.5 million in comparison with the prior year. Approximately 66.7% of this total amount, \$170.7 million, is available for spending at the LCG's discretion (*unreserved fund balance*).
- Resources available for appropriation in the General Fund were only \$34,801 over budget. Expenditures and transfers were \$6.7 million under budget for the year, resulting in a total increase of \$6.7 million compared to budget.
- At October 31, 2010, unreserved fund balance for the General Fund was \$25.4 million, or 24.6% of total 2010 General Fund expenditures and transfers out.

#### OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to LCG's basic financial statements. These statements are comprised of three components: 1) Government-wide Financial Statements, 2) Fund Financial Statements, 3) Notes to the basic financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

#### **Government-wide Financial Statements**

The government-wide financial statements (see pages 16 through 17) 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 combine governmental funds' 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.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Management's Discussions and Analysis (Continued)  
October 31, 2010

The Statement of Net Assets (page 16) 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 (page 17) 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 pages 19 through 22) 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 the Capital Improvement 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 that 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, 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 on pages 23 through 29.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Management's Discussions and Analysis (Continued)  
October 31, 2010

**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 pages 30 through 31) 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 pages 23, 24, and 26) and for the governmental funds financial statements (see pages 19 and 21) 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 pages 20 and 22). 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 pages 25 and 27).

### **Capital 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 6). All projects completed and acquisitions occurring in fiscal year ended October 31, 2010 have been capitalized.

### **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 36 through 83 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 on pages 85 through 89 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 on pages 91 through 181.

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

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

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Management's Discussions and Analysis (Continued)  
October 31, 2010

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

The following table reflects the condensed Statement of Net Assets for 2010, with comparative figures from 2009:

TABLE 1  
Condensed Statement of Net Assets (in millions)  
October 31, 2010 and 2009

	Governmental Activities		Business-Type Activities		Total	
	2010	2009	2010	2009	2010	2009
<b>Assets:</b>						
Current and other assets	\$ 293.5	\$ 306.6	\$ 75.9	\$ 73.3	\$ 369.4	\$ 379.9
Restricted assets	-	-	152.6	195.2	152.6	195.2
Capital assets	544.9	524.2	665.7	656.0	1,210.6	1,180.2
Total assets	<u>838.4</u>	<u>830.8</u>	<u>894.2</u>	<u>924.5</u>	<u>1,732.6</u>	<u>1,755.3</u>
<b>Liabilities:</b>						
Current liabilities	16.9	16.6	25.1	29.5	42.0	46.1
Long-term liabilities	422.8	439.2	380.5	392.4	803.3	831.6
Total liabilities	<u>439.7</u>	<u>455.8</u>	<u>405.6</u>	<u>421.9</u>	<u>845.3</u>	<u>877.7</u>
<b>Net assets:</b>						
Invested in capital assets, net of debt	281.0	252.3	319.8	327.3	600.8	579.6
Restricted	134.7	130.4	102.4	115.8	237.1	246.2
Unrestricted	(17.0)	(7.7)	66.4	59.5	49.4	51.8
Total net assets	<u>\$ 398.7</u>	<u>\$ 375.0</u>	<u>\$ 488.6</u>	<u>\$ 502.6</u>	<u>\$ 887.3</u>	<u>\$ 877.6</u>

For more detailed information see page 16, the Statement of Net Assets.

The LCG's *combined* net assets at year end total \$887.3 million. Approximately 67.7% (\$600.8 million) of the LCG's net assets as of October 31, 2010, reflects the LCG's investment in capital assets (land, buildings, infrastructure, machinery and equipment) less any related outstanding debt used to acquire those assets. The LCG uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Another 26.7% (\$237.1 million) 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 5.6% (\$49.4 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 of \$17.0 million in unrestricted net assets in governmental activities is mainly the result of the excess of non-capital related long-term debt (the retirement systems' notes and claims liabilities) and the liability for unused employee vacation and sick days not previously funded, which together exceed current assets that are not externally dedicated for specific purposes. The business-type activities unrestricted assets are \$66.4 million at October 31, 2010.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Management's Discussions and Analysis (Continued)  
October 31, 2010

The following Table 2 provides a summary of the changes in net assets for the year ended October 31, 2010, with comparative figures from 2009:

TABLE 2  
Condensed Statement of Changes in Net Assets (in millions)  
For the Years Ended October 31, 2010 and 2009

	Governmental Activities		Business-Type Activities		Total	
	2010	2009	2010	2009	2010	2009
Revenues:						
Program revenue -						
Fees, fines, and charges for services	\$ 19.6	\$ 21.1	\$298.8	\$287.8	\$318.4	\$308.9
Operating grants and contributions	12.5	16.9	-	0.3	12.5	17.2
Capital grants and contributions	16.4	5.3	0.4	0.4	16.8	5.7
General revenues -						
Sales taxes	73.8	73.5	-	-	73.8	73.5
Other taxes	69.7	65.8	-	-	69.7	65.8
Grants and contributions not restricted to specific programs	3.9	3.9	-	-	3.9	3.9
Other	4.0	7.7	0.7	4.9	4.7	12.6
Total revenues	<u>199.9</u>	<u>194.2</u>	<u>299.9</u>	<u>293.4</u>	<u>499.8</u>	<u>487.6</u>
Expenses:						
General government	34.5	44.0	-	-	34.5	44.0
Public safety	60.1	50.9	-	-	60.1	50.9
Traffic and transportation	10.8	10.0	-	-	10.8	10.0
Streets and drainage	21.7	24.8	-	-	21.7	24.8
Urban redevelopment and housing	1.8	1.9	-	-	1.8	1.9
Economic development and assistance	2.8	1.4	-	-	2.8	1.4
Culture and recreation	23.1	21.4	-	-	23.1	21.4
Health and welfare	1.8	2.4	-	-	1.8	2.4
Economic opportunity	0.3	1.4	-	-	0.3	1.4
Conservation of natural resources	-	0.1	-	-	-	0.1
Intergovernmental	2.3	3.8	-	-	2.3	3.8
Unallocated depreciation	15.1	14.4	-	-	15.1	14.4
Combined utilities system	-	-	204.3	200.7	204.3	200.7
Communications system	-	-	20.6	10.5	20.6	10.5
Coal-fired electric plant	-	-	57.6	58.1	57.6	58.1
Animal shelter and control	-	-	1.4	1.2	1.4	1.2
Solid waste collection	-	-	11.5	12.3	11.5	12.3
Interest on long-term debt	20.4	17.9	-	-	20.4	17.9
Total expenses	<u>194.7</u>	<u>194.4</u>	<u>295.4</u>	<u>282.8</u>	<u>490.1</u>	<u>477.2</u>
Increase (decrease) in net assets before transfers	5.2	(0.2)	4.5	10.6	9.7	10.4
Transfers	<u>18.5</u>	<u>17.6</u>	<u>(18.5)</u>	<u>(17.6)</u>	<u>-</u>	<u>-</u>
Increase (decrease) in net assets	23.7	17.4	(14.0)	(7.0)	9.7	10.4
Net assets, November 1	<u>375.0</u>	<u>357.6</u>	<u>502.6</u>	<u>509.6</u>	<u>877.6</u>	<u>867.2</u>
Net assets, October 31	<u>\$398.7</u>	<u>\$375.0</u>	<u>\$488.6</u>	<u>\$502.6</u>	<u>\$887.3</u>	<u>\$877.6</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Management's Discussions and Analysis (Continued)  
October 31, 2010

The LCG's total revenues were \$499.8 million and the total cost of all programs and services was \$490.1 million. Therefore, net assets increased \$9.7 million from operations during the year. Our analysis below separately describes the operations of governmental and business-type activities.

*Governmental Activities* net assets increased \$23.7 million in 2010. The cost of all governmental activities this year was \$194.7 million. As shown in the Statement of Activities on page 17, the amount that our taxpayers financed was \$146.2 million because some of the cost was paid by those who directly benefited from the programs (\$19.6 million) or by other governments and organizations that subsidized certain programs with grants and contributions (\$28.9 million). Program revenues only covered 24.9% 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 \$60 million of resources applied thereto. Following that is general government, culture and recreation, and streets and drainage.

The government's net assets increased \$9.7 million during the current fiscal year. *Governmental Activities* net assets increased \$23.7 million. Some factors affecting the change in net assets for governmental activities were:

- (1) An increase of \$6.6 million in revenues and transfers, mostly due to increased sales tax and property tax collections.
- (2) An expenditures increase of only \$0.3 million compared to last year.
- (3) An increase of \$2.7 million in funds restricted for debt service.
- (4) A net increase in capital assets of \$20.7 million.

*Business-Type Activities* net assets decreased by \$14.0 million in 2010. Charges for services make up 99.6% of the revenues in the business-type activities. The largest funds in this group are the Utilities System (LUS), Lafayette Public Power Authority (LPPA) and the Communications System. Charges for services increased \$11 million in FY 2010 due to rate adjustments for electric, water, and wastewater services and for additional Communications System revenues. LPPA net assets increased \$6.3 million while LUS net assets decreased \$8.5 million and the Communications System's decreased \$11 million.

## 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 \$255.8 million, a decrease of \$10.5 million in comparison with the prior year. Approximately 66.7% of this total amount (\$170.7 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 (\$30.4 million), (2) payment of debt service (\$46.8 million), (3) loans to low-income recipients (\$7.8 million), and (4) other miscellaneous commitments (\$0.1 million).

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Management's Discussions and Analysis (Continued)  
October 31, 2010

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 \$25.8 million, all except \$0.4 million was unreserved. Compared with total fund balance of \$31.0 million at the end of 2009, fund balance decreased approximately \$5.2 million during 2010. Key factors contributing to this change were as follows:

- (1) An increase in public safety expenditures of \$7.8 million.
- (2) An increase in streets and drainage expenditures of \$2.1 million.
- (3) A net revenue increase of \$5.7 million.

Fund balance in the Sales Tax Capital Improvement Fund had a decrease of \$6.8 million in 2010, due mainly to a decrease in revenues transferred from sales tax collections and continued expenditures on prior year capital projects.

*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 \$492.4 million, a decrease of \$12.6 million in comparison with the prior year.

LCG's main proprietary fund is the Utilities System Fund, which accounts for electric, water and wastewater. This fund ended the year with a decrease of \$8.6 million in net assets, after transferring \$19.5 million to the General Fund as a payment in-lieu-of-tax. The Electric division of the Utilities System generated a net loss in the current year, while water and wastewater realized a net profit. The Lafayette Public Power Authority increased its net assets by \$6.3 million, while the Communications System decreased its net assets by \$11.0 million.

### **GENERAL FUND BUDGETARY HIGHLIGHTS**

The difference between the original General Fund adopted budget and the final amended budget was an increase in appropriations of \$4.7 million and a decrease in revenues of \$1.0 million. The majority of the appropriation increases were needed to provide funding for retirement contribution rate increases which were effective during the year and increases for police and fire overtime. Budgeted revenues were adjusted downward by \$1.0 million due mainly to a decline in sales tax collections in the Parish. The net result was a \$5.7 million net increase in the budget which was funded from prior year available fund balance.

When actual results for 2010 are compared with the final budget, revenue collections, including transfers, exceeded budget by only \$34,801; and expenditures and transfers were \$6.7 million less than appropriated, a positive variance of \$6.7 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:

- (1) Charges for services and intergovernmental grants each were short of budget projections by \$0.7 million.
- (2) Investment earnings were short of budget projections by \$0.3 million due to lower interest rates and investment balances.
- (3) Approximately \$5.6 million represented unexpended operating appropriations, the majority of which is due to unexpended salary and benefits due to vacancies and turnover during the year.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
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Management's Discussions and Analysis (Continued)  
October 31, 2010

Miscellaneous departmental operations make up the remainder of the unexpended appropriations, including incomplete grant programs.

**CAPITAL ASSET AND DEBT ADMINISTRATION**

**Capital Assets:** The investment in capital assets for its governmental and business-type activities as of October 31, 2010, amounts to \$1,210.6 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 \$30.4 million, or 2.6%.

TABLE 3  
Capital Assets (Net of Depreciation)  
(in millions)  
October 31, 2010 and 2009

	Governmental Activities		Business-Type Activities		Total	
	2010	2009	2010	2009	2010	2009
Land	\$ 31.4	\$ 31.4	\$ 17.0	\$ 16.3	\$ 48.4	\$ 47.7
Land improvements	2.6	0.7	-	-	2.6	0.7
Buildings and improvements	88.4	75.1	0.2	0.1	88.6	75.2
Equipment	27.0	25.7	15.9	16.4	42.9	42.1
Infrastructure	356.3	348.1	-	-	356.3	348.1
Utility plant and equipment	-	-	501.2	496.9	501.2	496.9
Utility plant and acquisition adjustments	-	-	13.5	15.3	13.5	15.3
Fiber Optics	-	-	90.6	45.3	90.6	45.3
Construction in progress	39.2	43.2	27.3	65.7	66.5	108.9
Total	<u>\$ 544.9</u>	<u>\$ 524.2</u>	<u>\$ 665.7</u>	<u>\$ 656.0</u>	<u>\$ 1,210.6</u>	<u>\$ 1,180.2</u>

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

- Various improvements and upgrades to the electric plant, water system, and to wastewater treatment plants.
- Continued construction of city wide fiber optic network system.
- Substantial completion and/or construction of several major road improvements and extensions, such as: Camellia Blvd Extension, Luke Dr Extension, and an additional phase of Doc Duhon/Robley Dr. Extension.
- Construction began on utility relocation and drainage for the East Verot School Road Widening.
- Completion of various other street, drainage, and recreation and parks improvements, including greens restoration at Hebert Golf Course.
- Substantial progress on renovations to Fire Station No. 7.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
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Management's Discussions and Analysis (Continued)  
October 31, 2010

- Planning and design of the Main Library Renovations.
- Various drainage improvements.

Additional information on the LCG's capital assets can be found in Note 6 of this report.

**Long-Term Debt:** At the end of the current fiscal year, the LCG had total bonded debt outstanding of \$803.3 million. Of this amount, \$45.9 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, Communications 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  
Summary of Outstanding Debt at Year-end (in millions)  
October 31, 2010 and 2009

	Governmental Activities		Business-Type Activities		Total	
	2010	2009	2010	2009	2010	2009
Claims payable	\$ 12.8	\$ 13.1	\$ -	\$ -	\$ 12.8	\$ 13.1
Compensated absences	15.2	13.9	7.2	6.4	22.4	20.3
Capital leases	-	-	-	-	-	-
OPEB payable	2.4	1.9	-	-	2.4	1.9
Parish general obligation bonds	44.9	46.4	-	-	44.9	46.4
Parish certificates of indebtedness	1.0	1.0	-	-	1.0	1.0
City sales tax revenue bonds	305.9	320.9	-	-	305.9	320.9
Taxable refunding bonds	40.6	42.0	-	-	40.6	42.0
Utilities revenue bonds	-	-	195.7	196.8	195.7	196.8
Communications System revenue bonds	-	-	113.6	113.8	113.6	113.8
Lafayette Public Power Authority revenue bonds	-	-	64.0	75.4	64.0	75.4
Total	<u>\$ 422.8</u>	<u>\$ 439.2</u>	<u>\$ 380.5</u>	<u>\$ 392.4</u>	<u>\$ 803.3</u>	<u>\$ 831.6</u>

The Lafayette Consolidated Government's total debt decreased during the year by \$28.3 million. This is the result of normal scheduled principal payments. Although no new bonds were issued during FY 2010, in December 2010, the City of Lafayette issued \$86.1 million of Utilities Revenue Bonds, Series 2010 for various electric, water, and wastewater system improvements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Management's Discussions and Analysis (Continued)  
October 31, 2010

As of October 31, 2010, LCG bonds are rated by three of the major rating services as follows:

	Underlying Ratings			Insured Ratings	
	Moody's Investors Service	Standard & Poor's	Fitch	Moody's Investors Service	Standard & Poor's
City of Lafayette Sales Tax Revenue Bonds - 1961 and 1985 Taxes	A1	AA	AA-	Aaa	AAA
Lafayette Parish General Obligation Bonds	Aa2	AA-	-	Aaa	AAA
City of Lafayette Utilities System Revenue Bonds	A1	A+	-	Aaa	AAA
Lafayette Public Power Authority Revenue Bonds	A1	A	-	Aaa	AAA
City of Lafayette Utilities Communications System Revenue Bonds	A2	A-	-	Aaa	AAA

The Government's Utility Revenue Bonds were reviewed during 2010 by two rating agencies. Standard & Poor's increased the City's rating to A+, while Moody's rating was unchanged at A1. The Parish General Obligations Bonds were rated in December 2010 with Moody's rating increasing to Aa2 and Standard & Poor's remaining the same. The City's Sales Tax Revenue bonds were last reviewed by Standard & Poor's and Moody's during 2009.

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

**Governing Authority: City of Lafayette, Louisiana**

Ad valorem Taxes:

Assessed Valuation, 2009 tax roll (FY 2010)	<u>\$1,159,581,267</u>
Debt Limit: 10% of Assessed Valuation (for any one purpose)	\$ 115,958,127
Debt Limit: 35% of Assessed Valuation (aggregate, all purposes)	\$ 405,853,443

There are no outstanding bonds secured by ad valorem taxes of the City of Lafayette at this time.

**Governing Authority: Parish of Lafayette, Louisiana**

Ad valorem Taxes:

Assessed Valuation, 2009 tax roll (FY 2010)	<u>\$1,919,805,776</u>
Debt Limit: 10% of Assessed Valuation (for any one purpose)	\$ 191,980,578
Debt outstanding	\$ 44,935,000

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Management's Discussions and Analysis (Continued)  
October 31, 2010

The Louisiana Revised Statutes limit the City's bonded debt for any one purpose to 10% of the assessed valuation, including homestead exemption 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 2011 budget. The status of the Lafayette economy is assessed as well as historical revenue and expenditure trends. The Lafayette MSA unemployment rate in April 2010 was 5%. This compares to a rate of 6.6% for the State of Louisiana and 9.8% for the United States. Per capita income has steadily risen increasing by 5% to \$43,062 in 2009, exceeding both the State and National levels.

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. Although the City's sales tax declined for the first time in ten years in 2009, collections have been on the rise since April, 2010. The FY 2011 budget was prepared with a zero growth assumption. However, since collections increased through January, 2011, the budget was revised to reflect a 3% increase over FY 2010. The Parish sales tax dropped 16% in 2010. The collections for the first five months of FY 2011 are about equal to the same period in FY 2010. The FY 2011 budget includes a projected increase of 2.5%.

Another major revenue source to the City General Fund is the Utilities System's payment in-lieu-of-tax (ILOT), which makes up 21% of the City General Fund's revenues. The ILOT for fiscal year 2010 was \$19.5 million and is projected at \$19.2 million for the 2011 budget.

Amounts available for appropriation in the General Fund FY 2011 budget are \$109.5 million, almost the same as the final 2010 budget of \$109.8 million. As noted, most of the revenue projections were at zero growth, and total expenditures also remained at the same level. No pay raises were included in the original budget, while retirement and group health insurance cost increases were provided, but offset by the deletion of some vacant positions. Subsequent to the budget adoption, the sales tax revenues projections were increased as explained above and a 2% pay raise was provided to employees at the end of January 2011.

The FY 2011 budget estimates that the LCG's budgetary General Fund fund balance is expected to decrease by \$9.3 million.

As for business-type activities, the Utilities System budget includes the second phase of the 2010 rate increases in the base rate for retail electric, water, and wastewater services. The overall increase in appropriations was about 2%, with fuel and purchase power costs anticipated to increase 1%. The Utilities System continues its capital program to improve and construct electric production and substation facilities, water distribution, and wastewater collection improvements. Construction continues in 2011 on the Communications System, which began serving retail customers in March, 2010. The 2011 budget reflects increases for additional customers anticipated to be served.

**REQUESTS FOR INFORMATION**

This financial report is designed to provide a general overview of the finances of the Lafayette City-Parish Consolidated Government 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**

**GOVERNMENT-WIDE  
FINANCIAL STATEMENTS (GWFS)**

## LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT

Lafayette, Louisiana

## Statement of Net Assets

October 31, 2010

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
<b>ASSETS</b>				
Cash and interest-bearing deposits	\$ 7,271,936	\$ 1,032,156	\$ 8,304,092	\$ 51,671,157
Investments	251,629,676	19,402,231	271,031,907	20,668,792
Accounts receivable, net	1,789,557	23,232,125	25,021,682	3,908,653
Loans receivable, net	4,949,389	-	4,949,389	-
Taxes receivable	-	-	-	1,489,367
Assessments receivable	687,565	-	687,565	-
Accrued interest receivable	704,427	900	705,327	14,226
Internal balances	2,983,131	(2,983,131)	-	-
Due from primary government	-	-	-	1,714,177
Due from component units	17,190	-	17,190	-
Due from other governmental agencies	18,873,952	3,452,755	22,326,707	4,926,553
Due from external parties	542	-	542	54,965
Other receivables	-	-	-	960,697
Inventories, net	409,404	24,433,244	24,842,648	182,768
Prepaid items	105,292	280,026	385,318	368,686
Other assets	-	-	-	7,692
Restricted assets:				
Cash	-	15,336,924	15,336,924	4,166,300
Investments	-	136,921,972	136,921,972	71,696,838
Receivables	-	375,592	375,592	206,097
Deferred debits	4,084,822	7,001,051	11,085,873	56,040
Capital assets:				
Non-depreciable	70,542,063	44,328,013	114,870,076	9,831,874
Depreciable, net	<u>474,382,886</u>	<u>621,416,314</u>	<u>1,095,799,200</u>	<u>83,068,974</u>
Total assets	<u>\$ 838,431,832</u>	<u>\$ 894,230,172</u>	<u>\$ 1,732,662,004</u>	<u>\$ 254,993,856</u>
<b>LIABILITIES</b>				
Cash overdraft	\$ -	\$ -	\$ -	\$ 2,157,664
Accounts payable	3,381,743	7,270,898	10,652,641	2,414,286
Accrued liabilities	3,437,293	2,160,317	5,597,610	865,709
Contracts payable	2,690,406	6,081,946	8,772,352	-
Retainage payable	2,150,757	1,267,936	3,418,693	-
Other payables	983,785	-	983,785	133,428
Due to primary government	-	-	-	17,190
Due to component units	1,714,177	-	1,714,177	-
Due to other governmental agencies	451,714	-	451,714	21,936
Deferred revenue	379,345	60,257	439,602	4,020,761
Accrued interest payable	1,703,418	1,592,369	3,295,787	-
Customer deposits	-	6,706,431	6,706,431	124,604
Long-term liabilities:				
Portion due or payable within one year	30,537,936	14,082,915	44,620,851	13,827,271
Portion due or payable after one year	<u>392,274,908</u>	<u>366,373,594</u>	<u>758,648,502</u>	<u>71,936,995</u>
Total liabilities	<u>439,705,482</u>	<u>405,596,663</u>	<u>845,302,145</u>	<u>95,519,844</u>
<b>NET ASSETS</b>				
Invested in capital assets, net of related debt	281,039,065	319,824,148	600,863,213	81,796,529
Restricted for:				
Capital projects	29,019,613	-	29,019,613	2,929,118
Debt service	47,838,488	102,441,024	150,279,512	5,333,989
Other	57,851,345	-	57,851,345	520,534
Unrestricted (deficit)	<u>(17,022,161)</u>	<u>66,368,337</u>	<u>49,346,176</u>	<u>68,893,842</u>
Total net assets	<u>398,726,350</u>	<u>488,633,509</u>	<u>887,359,859</u>	<u>159,474,012</u>
Total liabilities and net assets	<u>\$ 838,431,832</u>	<u>\$ 894,230,172</u>	<u>\$ 1,732,662,004</u>	<u>\$ 254,993,856</u>

The accompanying notes are an integral part of the basic financial statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Statement of Activities  
For the Year Ended October 31, 2010

Function/Program	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets			Component Units
		Fees, Fines and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			
					Governmental Activities	Business-Type Activities	Total	
<b>Primary government:</b>								
<b>Governmental activities -</b>								
General government	\$ 34,483,111	\$ 8,929,319	\$ 3,057,758	\$ -	\$ (22,496,034)	\$ -	\$ (22,496,034)	\$ -
Public safety	60,054,948	5,665,107	1,264,538	45,094	(53,080,209)	-	(53,080,209)	-
Traffic and transportation	10,807,230	473,000	2,775,071	3,322,044	(4,237,115)	-	(4,237,115)	-
Streets and drainage	21,724,040	-	-	5,381,270	(16,342,770)	-	(16,342,770)	-
Urban redevelopment and housing	1,806,186	125,154	1,420,933	-	(260,099)	-	(260,099)	-
Culture and recreation	23,126,705	4,439,438	27,688	7,641,446	(11,018,133)	-	(11,018,133)	-
Health and welfare	1,816,504	-	-	-	(1,816,504)	-	(1,816,504)	-
Economic opportunity	287,953	-	-	-	(287,953)	-	(287,953)	-
Economic development and assistance	2,814,946	4,950	2,432,814	-	(377,182)	-	(377,182)	-
Intergovernmental	2,314,365	-	-	-	(2,314,365)	-	(2,314,365)	-
Unallocated depreciation	15,073,196	-	-	-	(15,073,196)	-	(15,073,196)	-
Interest on long-term debt	20,402,709	-	1,505,276	-	(18,897,433)	-	(18,897,433)	-
<b>Total governmental activities</b>	<u>194,711,893</u>	<u>19,636,968</u>	<u>12,484,078</u>	<u>16,389,854</u>	<u>(146,200,993)</u>	<u>-</u>	<u>(146,200,993)</u>	<u>-</u>
<b>Business-type activities -</b>								
Electric	167,585,327	172,484,389	-	(7,344)	-	4,891,718	4,891,718	-
Water	15,366,239	15,591,840	-	15,305	-	240,906	240,906	-
Sewer	21,440,638	24,230,955	-	203,537	-	2,993,854	2,993,854	-
Coal-fired electric plant	57,590,147	64,653,777	-	-	-	7,063,630	7,063,630	-
Animal shelter control program	1,431,257	417,464	-	156,459	-	(857,334)	(857,334)	-
Solid waste collection services	11,431,106	11,977,869	-	38,937	-	585,700	585,700	-
Communications system	20,598,862	9,415,222	-	-	-	(11,183,640)	(11,183,640)	-
<b>Total business-type activities</b>	<u>295,443,576</u>	<u>298,771,516</u>	<u>-</u>	<u>406,894</u>	<u>-</u>	<u>3,734,834</u>	<u>3,734,834</u>	<u>-</u>
<b>Total primary government</b>	<u>\$490,155,469</u>	<u>\$318,408,484</u>	<u>\$12,484,078</u>	<u>\$16,796,748</u>	<u>(146,200,993)</u>	<u>3,734,834</u>	<u>(142,466,159)</u>	<u>-</u>
<b>Component units</b>	<u>\$ 59,825,084</u>	<u>\$ 37,510,926</u>	<u>\$ 7,027,379</u>	<u>\$ 2,844,789</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(12,441,990)</u>
<b>General revenues:</b>								
<b>Taxes -</b>								
Property					63,627,476	-	63,627,476	6,796,862
Sales					73,765,210	-	73,765,210	-
Occupational licenses					2,598,987	-	2,598,987	-
Insurance premium					609,620	-	609,620	-
Franchise fees					2,601,610	-	2,601,610	-
Interest and penalties - delinquent taxes					130,130	-	130,130	-
Other					88,501	-	88,501	1,991,719
<b>Grants and contributions not restricted to specific programs</b>								
Investment earnings					3,976,666	-	3,976,666	1,586,896
Gain (loss) on sale of capital assets					1,697,095	1,845,031	3,542,126	4,540,948
Miscellaneous					-	(1,001,706)	(1,001,706)	1,323,122
Transfers					2,281,725	(61,517)	2,220,208	294,427
<b>Total general revenues and transfers</b>					<u>18,528,379</u>	<u>(18,528,379)</u>	<u>-</u>	<u>-</u>
<b>Total general revenues and transfers</b>					<u>169,905,399</u>	<u>(17,746,571)</u>	<u>152,158,828</u>	<u>16,533,974</u>
<b>Changes in net assets</b>					<u>23,704,406</u>	<u>(14,011,737)</u>	<u>9,692,669</u>	<u>4,091,984</u>
<b>Net assets, beginning</b>					<u>375,021,944</u>	<u>502,645,246</u>	<u>877,667,190</u>	<u>155,382,028</u>
<b>Net assets, ending</b>					<u>\$398,726,350</u>	<u>\$488,633,509</u>	<u>\$887,359,859</u>	<u>\$159,474,012</u>

The accompanying notes are an integral part of the basic financial statements.

**FUND FINANCIAL STATEMENTS (FFS)**

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Balance Sheet - Governmental Funds  
October 31, 2010

	General	1961 Sales Tax Trust	1985 Sales Tax Trust	Sales Tax Capital Improvements	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>						
Cash	\$ 1,583,269	\$ 56	\$ -	\$ 1,346,888	\$ 9,298,376	\$ 12,228,589
Investments	28,462,321	-	-	24,007,817	190,773,350	243,243,488
Accounts receivable, net	880,455	-	-	-	504,404	1,384,859
Loans receivable	-	-	-	-	5,397,515	5,397,515
Allowance for doubtful accounts	-	-	-	-	(448,126)	(448,126)
Assessments receivable	-	-	-	-	687,565	687,565
Accrued interest receivable	63,710	-	-	53,739	568,207	685,656
Due from other funds	2,346,035	16,759	13,065	4,034,563	3,418,943	9,829,365
Due from component units	17,190	-	-	-	-	17,190
Due from other governmental agencies	1,228,730	3,066,798	2,575,462	2,380,228	3,820,129	13,071,347
Inventories, at cost	-	-	-	215,880	29,704	245,584
Prepaid items	1,615	-	-	-	9,500	11,115
<b>Total assets</b>	<b><u>\$34,583,325</u></b>	<b><u>\$3,083,613</u></b>	<b><u>\$2,588,527</u></b>	<b><u>\$32,039,115</u></b>	<b><u>\$214,059,567</u></b>	<b><u>\$286,354,147</u></b>
<b>LIABILITIES AND FUND BALANCES</b>						
<b>Liabilities:</b>						
Cash overdraft	\$ -	\$ -	\$ -	\$ -	\$ 5,104,040	\$ 5,104,040
Accounts payable	1,045,887	30,508	27,943	-	2,022,846	3,127,184
Accrued salaries and benefits	1,840,400	-	-	87,123	607,839	2,535,362
Accrued liabilities	827,389	-	-	-	-	827,389
Contracts payable	-	-	-	2,102,060	588,346	2,690,406
Retainage payable	-	-	-	1,448,017	702,740	2,150,757
Other payables	860,750	-	-	-	123,035	983,785
Due to other funds	2,462,983	3,053,105	2,560,584	116,824	2,385,428	10,578,924
Due to component units	1,714,177	-	-	-	-	1,714,177
Due to other governmental agencies	-	-	-	-	451,714	451,714
Deferred revenue	2,620	-	-	219,128	157,597	379,345
<b>Total liabilities</b>	<b><u>8,754,206</u></b>	<b><u>3,083,613</u></b>	<b><u>2,588,527</u></b>	<b><u>3,973,152</u></b>	<b><u>12,143,585</u></b>	<b><u>30,543,083</u></b>
<b>Fund balances:</b>						
<b>Reserved for -</b>						
Encumbrances	390,957	-	-	13,193,050	16,841,853	30,425,860
Debt service	-	-	-	-	46,838,549	46,838,549
Prepaid items	-	-	-	-	9,500	9,500
Housing	-	-	-	-	7,775,089	7,775,089
Loan receivable	-	-	-	-	74,194	74,194
<b>Designated for -</b>						
Subsequent year's expenditures	10,992,196	-	-	-	8,803,051	19,795,247
Contingencies	10,500,000	-	-	-	-	10,500,000
Capital expenditures	-	-	-	14,488,867	83,784,288	98,273,155
Unreserved, undesignated	3,945,966	-	-	-	-	3,945,966
<b>Unreserved, undesignated, reported in -</b>						
Special Revenue Funds	-	-	-	-	34,720,332	34,720,332
Debt Service Funds	-	-	-	-	819,710	819,710
Capital Projects Funds	-	-	-	384,003	2,249,416	2,633,419
<b>Total fund balances</b>	<b><u>25,829,119</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>28,065,963</u></b>	<b><u>201,915,982</u></b>	<b><u>255,811,064</u></b>
<b>Total liabilities and fund balances</b>	<b><u>\$34,583,325</u></b>	<b><u>\$3,083,613</u></b>	<b><u>\$2,588,527</u></b>	<b><u>\$32,039,115</u></b>	<b><u>\$214,059,567</u></b>	<b><u>\$286,354,147</u></b>

The accompanying notes are an integral part of the basic financial statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Reconciliation of the Governmental Funds Balance Sheet  
to the Statement of Net Assets  
October 31, 2010

Total fund balances for governmental funds at October 31, 2010		\$ 255,811,064
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:		
Land	\$ 31,379,932	
Construction in progress	39,162,131	
Land improvements, net of \$201,938 accumulated depreciation	2,556,330	
Buildings and improvements, net of \$70,556,831 accumulated depreciation	88,228,955	
Vehicles, net of \$27,049,485 accumulated depreciation	17,135,347	
Movables, net of \$16,970,808 accumulated depreciation	9,572,654	
Infrastructure, net of \$223,076,637 accumulated depreciation	<u>356,381,365</u>	544,416,714
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the governmental funds.		
Long-term liabilities at October 31, 2010:		
Bonds and certificates of indebtedness payable	(392,456,512)	
Claims payable	(2,515,681)	
Compensated absences payable	(14,720,989)	
Accrued interest payable	<u>(1,703,418)</u>	(411,396,600)
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.		
		58,527
Some revenues were not considered measurable at year end and, therefore, are not available soon enough to pay for current period expenditures		
		5,751,823
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		<u>4,084,822</u>
Total net assets of governmental activities at October 31, 2010		<u>\$ 398,726,350</u>

The accompanying notes are an integral part of the basic financial statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds  
For the Year Ended October 31, 2010

	General	1961 Sales Tax Trust	1985 Sales Tax Trust	Sales Tax Capital Improvements	Other Governmental Funds	Total Governmental Funds
<b>Revenues:</b>						
Taxes -						
Ad valorem	\$ 21,645,542	\$ -	\$ -	\$ -	\$ 41,981,934	\$ 63,627,476
Sales and use	4,965,905	36,745,810	31,067,607	-	796,286	73,575,608
Utility System payments in lieu of taxes	19,462,860	-	-	-	-	19,462,860
Other	3,429,861	-	-	-	-	3,429,861
Licenses and permits	2,598,987	-	-	-	2,209,480	4,808,467
Intergovernmental -						
Federal grants	363,964	-	-	6,292,452	7,641,562	14,297,978
State funds:						
Grants	58,195	-	-	7,852,809	1,437,696	9,348,700
Parish transportation funds	-	-	-	-	1,361,717	1,361,717
State shared revenue	1,419,393	-	-	-	1,195,556	2,614,949
Other	208,473	-	-	964,823	4,053,958	5,227,254
Charges for services	6,384,827	-	-	-	6,278,534	12,663,361
Fines and forfeits	1,517,363	-	-	-	3,246,764	4,764,127
Investment earnings	158,186	18,578	15,699	94,901	1,358,630	1,645,994
Miscellaneous	1,371,952	-	-	491,346	422,019	2,285,317
<b>Total revenues</b>	<b>63,585,508</b>	<b>36,764,388</b>	<b>31,083,306</b>	<b>15,696,331</b>	<b>71,984,136</b>	<b>219,113,669</b>
<b>Expenditures:</b>						
Current -						
General government	20,527,610	318,574	287,591	2,930,479	8,026,133	32,090,387
Public safety	47,299,460	-	-	251,268	8,353,999	55,904,727
Traffic and transportation	2,419,214	-	-	367,732	6,438,552	9,225,498
Streets and drainage	12,156,126	-	-	5,021,128	2,980,018	20,157,272
Urban redevelopment and housing	-	-	-	27,763	1,473,497	1,501,260
Culture and recreation	78,196	-	-	1,854,019	18,550,225	20,482,440
Health and welfare	125,010	-	-	-	1,609,803	1,734,813
Economic opportunity	204,365	-	-	-	-	204,365
Economic development and assistance	-	-	-	-	2,432,814	2,432,814
Debt service -						
Principal retirement	1,340,000	-	-	-	16,365,000	17,705,000
Interest and fiscal charges	2,285,575	-	-	-	18,174,948	20,460,523
Capital outlay	-	-	-	26,868,461	17,625,727	44,494,188
<b>Total expenditures</b>	<b>86,435,556</b>	<b>318,574</b>	<b>287,591</b>	<b>37,320,850</b>	<b>102,030,716</b>	<b>226,393,287</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(22,850,048)</b>	<b>36,445,814</b>	<b>30,795,715</b>	<b>(21,624,519)</b>	<b>(30,046,580)</b>	<b>(7,279,618)</b>
<b>Other financing sources (uses):</b>						
Transfers in	34,345,934	263,908	389,913	14,853,458	39,908,509	89,761,722
Transfers out	(14,376,069)	(36,709,722)	(31,185,628)	(42,422)	(8,385,954)	(90,699,795)
Transfers from component units	40,988	-	-	-	31,916	72,904
Transfers to component units	(2,349,077)	-	-	-	(38,192)	(2,387,269)
<b>Total other financing sources (uses)</b>	<b>17,661,776</b>	<b>(36,445,814)</b>	<b>(30,795,715)</b>	<b>14,811,036</b>	<b>31,516,279</b>	<b>(3,252,438)</b>
<b>Net change in fund balances</b>	<b>(5,188,272)</b>	<b>-</b>	<b>-</b>	<b>(6,813,483)</b>	<b>1,469,699</b>	<b>(10,532,056)</b>
Fund balances, beginning	31,017,391	-	-	34,879,446	200,446,283	266,343,120
<b>Fund balances, ending</b>	<b>\$ 25,829,119</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 28,065,963</b>	<b>\$201,915,982</b>	<b>\$ 255,811,064</b>

The accompanying notes are an integral part of the basic financial statements.

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, 2010

Total net changes in fund balances at October 31, 2010 per  
statement of revenues, expenditures and changes in fund balances \$ (10,532,056)

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 and equipment purchases which are considered expenditures on the statement of revenues, expenditures and changes in fund balances	\$ 44,494,188	
Depreciation expense for the year ended October 31, 2010	(23,435,348)	
Loss on disposal of assets	<u>(367,212)</u>	20,691,628

Because some revenues are not considered measureable at year end, they  
are not considered "available" revenues in the governmental funds.

Sales taxes		199,826
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Repayment of principal is recorded as an expenditures in the governmental  
funds but reduce the liability in the statement of activities.

Principal payments		17,705,000
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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	(169,183)	
Net bond premium, discount amortized	664,451	
Loss on refunding amortized	<u>(520,763)</u>	(25,495)

Governmental funds record bond interest expense when the payments are made.

Bond interest payments owed for the current fiscal year which will be paid  
during the next fiscal year were accrued and are recorded as an expense  
in the statement of activities.

83,309

Differences between amounts reported as expenses in the statement of activities  
and those reported as expenditures in the fund financial statements.

Compensated absences	(1,141,398)	
Claims	<u>824,692</u>	(316,706)

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

(4,101,100)

Total changes in net assets at October 31, 2010 per statement of activities \$ 23,704,406

The accompanying notes are an integral part of the basic financial statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Statement of Net Assets - Proprietary Funds  
October 31, 2010

	Business -Type Activities - Enterprise Funds					Governmental Activities Internal Service Funds
	Utilities System	Communications System	Lafayette Public Power Authority	Other Enterprise Funds	Total	
<b>ASSETS</b>						
<b>CURRENT ASSETS</b>						
Cash	\$ 2,021,930	\$ 439,284	\$ 172,903	\$ 23,264	\$ 2,657,381	\$ 470,648
Investments	7,100,000	1,600,000	10,300,000	402,231	19,402,231	8,386,188
Accounts receivable, net	21,115,371	376,013	26,177	1,714,564	23,232,125	404,698
Note receivable	228,190	-	-	-	228,190	-
Accrued interest receivable	-	-	-	900	900	18,771
Due from other funds	4,408,481	550,564	-	871,825	5,830,870	587,877
Due from other governmental agencies	3,452,755	-	-	-	3,452,755	-
Inventories, net	7,887,147	670,400	15,875,697	-	24,433,244	163,820
Prepaid items	53,855	226,171	-	-	280,026	94,177
Total current assets	<u>46,267,729</u>	<u>3,862,432</u>	<u>26,374,777</u>	<u>3,012,784</u>	<u>79,517,722</u>	<u>10,126,179</u>
<b>NONCURRENT ASSETS</b>						
Restricted assets:						
Cash	1,102,422	241,453	13,993,049	-	15,336,924	-
Investments	85,101,498	19,002,435	32,818,039	-	136,921,972	-
Receivables	317,773	8,732	49,087	-	375,592	-
Total restricted assets	<u>86,521,693</u>	<u>19,252,620</u>	<u>46,860,175</u>	<u>-</u>	<u>152,634,488</u>	<u>-</u>
<b>CAPITAL ASSETS</b>						
Land	13,036,385	652,901	201,964	3,147,688	17,038,938	-
Buildings and site improvements, net	-	-	-	157,002	157,002	145,139
Equipment, net	-	-	14,553,755	1,376,713	15,930,468	363,096
Utility plant and equipment, net	472,702,127	90,272,810	28,840,412	-	591,815,349	-
Utility plant acquisition adjustments, net	13,513,495	-	-	-	13,513,495	-
Construction in process	17,332,620	9,092,342	864,113	-	27,289,075	-
Total capital assets	<u>516,584,627</u>	<u>100,018,053</u>	<u>44,460,244</u>	<u>4,681,403</u>	<u>665,744,327</u>	<u>508,235</u>
<b>OTHER ASSETS</b>						
Note receivable	17,121,716	-	-	-	17,121,716	-
<b>DEFERRED DEBITS</b>						
	<u>2,358,373</u>	<u>3,766,865</u>	<u>875,813</u>	<u>-</u>	<u>7,001,051</u>	<u>-</u>
Total assets	<u>\$668,854,138</u>	<u>\$126,899,970</u>	<u>\$118,571,009</u>	<u>\$7,694,187</u>	<u>\$922,019,304</u>	<u>\$10,634,414</u>

The accompanying notes are an integral part of the basic financial statements.

	Business -Type Activities - Enterprise Funds					Governmental
	Utilities System	Communications System	Lafayette Public Power Authority	Other Enterprise Funds	Total	Activities Internal Service Funds
<b>LIABILITIES</b>						
<b>CURRENT LIABILITIES (payable from current assets)</b>						
Cash overdraft	\$ -	\$ -	\$ -	\$1,625,225	\$ 1,625,225	\$ 323,261
Accounts payable	5,806,901	515,602	133,160	815,235	7,270,898	203,777
Accrued liabilities	1,899,465	203,591	-	57,261	2,160,317	65,410
Contracts payable	1,301,005	4,780,941	-	-	6,081,946	-
Retainage payable	807,974	456,408	-	3,554	1,267,936	-
Note payable - interfund loan	-	228,190	-	-	228,190	-
Other payables	-	-	-	-	-	9,132
Deferred revenue	-	-	-	60,257	60,257	-
Due to other funds	1,422,270	2,073,194	1,586,105	-	5,081,569	587,077
Unpaid claims liability	-	-	-	-	-	5,936,071
Capital lease payable	-	-	-	-	-	23,147
Accrued compensated absences	1,545,415	100,411	-	72,089	1,717,915	80,934
<b>Total</b>	<b>12,783,030</b>	<b>8,358,337</b>	<b>1,719,265</b>	<b>2,633,621</b>	<b>25,494,253</b>	<b>7,228,809</b>
<b>CURRENT LIABILITIES (payable from restricted assets)</b>						
Revenue bonds payable	-	-	12,365,000	-	12,365,000	-
Interest coupons payable	-	58,861	1,533,508	-	1,592,369	-
Customers' deposits	6,706,431	-	-	-	6,706,431	-
<b>Total</b>	<b>6,706,431</b>	<b>58,861</b>	<b>13,898,508</b>	<b>-</b>	<b>20,663,800</b>	<b>-</b>
<b>Total current liabilities</b>	<b>19,489,461</b>	<b>8,417,198</b>	<b>15,617,773</b>	<b>2,633,621</b>	<b>46,158,053</b>	<b>7,228,809</b>
<b>NONCURRENT LIABILITIES</b>						
Revenue bonds payable	195,555,313	113,638,818	53,568,003	-	362,762,134	-
Unamortized loss on bond refunding	-	-	(1,898,311)	-	(1,898,311)	-
Note payable - interfund loan	-	17,121,716	-	-	17,121,716	-
Claims payable	-	-	-	-	-	4,332,098
Accrued compensated absences	5,346,384	47,472	-	115,915	5,509,771	357,569
Other employee benefits payable	-	-	-	-	-	2,389,843
<b>Total noncurrent liabilities</b>	<b>200,901,697</b>	<b>130,808,006</b>	<b>51,669,692</b>	<b>115,915</b>	<b>383,495,310</b>	<b>7,079,510</b>
<b>Total liabilities</b>	<b>220,391,158</b>	<b>139,225,204</b>	<b>67,287,465</b>	<b>2,749,536</b>	<b>429,653,363</b>	<b>14,308,319</b>
<b>NET ASSETS</b>						
Invested in capital assets, net of related debt	321,279,769	(7,523,881)	1,386,857	4,681,403	319,824,148	508,235
Restricted for:						
Debt service	79,814,201	1,913,806	20,713,017	-	102,441,024	-
Unrestricted (deficit)	47,369,010	(6,715,159)	29,183,670	263,248	70,100,769	(4,182,140)
<b>Total net assets (deficit)</b>	<b>448,462,980</b>	<b>(12,325,234)</b>	<b>51,283,544</b>	<b>4,944,651</b>	<b>492,365,941</b>	<b>(3,673,905)</b>
<b>Total liabilities and net assets</b>	<b>\$668,854,138</b>	<b>\$126,899,970</b>	<b>\$ 118,571,009</b>	<b>\$7,694,187</b>	<b>\$922,019,304</b>	<b>\$10,634,414</b>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Reconciliation of the Propriety Funds Statement of Net Assets  
to the Statement of Net Assets  
October 31, 2010

Total net assets - enterprise funds at October 31, 2010	\$492,365,941
Total net assets reported for business-type activities in the statement of net assets is different because:	
The net assets and liabilities of certain internal service funds are reported with business-type activities	<u>(3,732,432)</u>
Total net assets of business-type activities at October 31, 2010	<u>\$488,633,509</u>

The accompanying notes are an integral part of the basic financial statements.

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, 2010

	Business -Type Activities - Enterprise Funds				Total	Governmental Activities Internal Service Funds
	Utilities System	Communications System	Lafayette Public Power Authority	Other Enterprise Funds		
Operating revenues:						
Charges for services	\$ 207,471,546	\$ 8,245,780	\$ 64,653,777	\$ 12,131,499	\$ 292,502,602	\$ 26,338,491
Miscellaneous	4,835,638	1,169,442	-	263,834	6,268,914	2,491,450
Total operating revenues	<u>212,307,184</u>	<u>9,415,222</u>	<u>64,653,777</u>	<u>12,395,333</u>	<u>298,771,516</u>	<u>28,829,941</u>
Operating expenses:						
Production, collection and cost of services	130,569,249	8,506,872	48,713,236	11,803,508	199,592,865	34,300,199
Distribution and treatment	20,649,127	-	191,182	-	20,840,309	-
Administrative and general	21,784,381	2,630,838	2,239,278	712,493	27,366,990	-
Transfer to City in lieu of taxes	19,462,860	-	-	-	19,462,860	-
Depreciation and amortization	20,583,348	6,996,180	3,855,656	249,453	31,684,637	95,620
Total operating expenses	<u>213,048,965</u>	<u>18,133,890</u>	<u>54,999,352</u>	<u>12,765,454</u>	<u>298,947,661</u>	<u>34,395,819</u>
Operating income (loss)	<u>(741,781)</u>	<u>(8,718,668)</u>	<u>9,654,425</u>	<u>(370,121)</u>	<u>(176,145)</u>	<u>(5,565,878)</u>
Nonoperating revenues (expenses):						
Investment earnings	1,584,187	43,768	216,377	1,889	1,846,221	49,456
Interest expense	(9,671,673)	(2,285,890)	(2,590,795)	-	(14,548,358)	-
Loss on disposal of capital assets	-	-	(1,001,548)	(158)	(1,001,706)	(1,076)
Other, net	27,887	(84,358)	(5,046)	-	(61,517)	-
Total nonoperating revenues (expenses)	<u>(8,059,599)</u>	<u>(2,326,480)</u>	<u>(3,381,012)</u>	<u>1,731</u>	<u>(13,765,360)</u>	<u>48,380</u>
Income (loss) before contributions and transfers	<u>(8,801,380)</u>	<u>(11,045,148)</u>	<u>6,273,413</u>	<u>(368,390)</u>	<u>(13,941,505)</u>	<u>(5,517,498)</u>
Capital contributions	211,498	-	-	195,396	406,894	4,791
Transfers in	-	-	-	934,481	934,481	-
Change in net assets	<u>(8,589,882)</u>	<u>(11,045,148)</u>	<u>6,273,413</u>	<u>761,487</u>	<u>(12,600,130)</u>	<u>(5,512,707)</u>
Net assets (deficit), beginning	<u>457,052,862</u>	<u>(1,280,086)</u>	<u>45,010,131</u>	<u>4,183,164</u>	<u>504,966,071</u>	<u>1,838,802</u>
Net assets (deficit), ending	<u>\$ 448,462,980</u>	<u>\$ (12,325,234)</u>	<u>\$ 51,283,544</u>	<u>\$ 4,944,651</u>	<u>\$ 492,365,941</u>	<u>\$ (3,673,905)</u>

The accompanying notes are an integral part of the basic financial statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Reconciliation 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, 2010

Total net changes in fund balances at October 31, 2010 per statement of revenues, expenditures and changes in fund balances	\$ (12,600,130)
The change in net assets reported for business-type activities in the statement of activities is different because:	
The net revenue (expense) of certain internal service funds are reported with business-type activities	<u>(1,411,607)</u>
Total changes in net assets at October 31, 2010 per statement of activities	<u>\$ (14,011,737)</u>

The accompanying notes are an integral part of the basic financial statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Statement of Cash Flows - Proprietary Funds  
For the Year Ended October 31, 2010

	Business -Type Activities - Enterprise Funds					Governmental Activities Internal Service Funds
	Utilities	Communications	Lafayette	Other	Total	
	System	System	Public Power Authority	Enterprise Funds		
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>						
Receipts from customers	\$ 205,654,209	\$ 7,948,930	\$ 64,912,391	\$ 12,297,373	\$ 290,812,903	\$ 6,320,412
Receipts from insured	-	-	-	-	-	19,984,484
Payments to suppliers for goods and services	(147,054,929)	(5,400,075)	(48,870,367)	(10,830,654)	(212,156,025)	(10,274,547)
Payments to employees and for employee related costs	(29,025,584)	(4,180,788)	(402,499)	(1,879,639)	(35,488,510)	(2,208,106)
Payments for claims	-	-	-	-	-	(20,459,712)
Internal activity - payments to other funds	(19,462,860)	-	-	(483,345)	(19,946,205)	-
Other receipts	2,909,672	1,169,442	-	263,834	4,342,948	2,491,450
Net cash provided (used) by operating activities	13,020,508	(462,491)	15,639,525	(632,431)	27,565,111	(4,146,019)
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>						
Decrease in cash overdraft	(1,086,547)	-	-	(12,218)	(1,098,765)	(245,297)
Increase in customer deposits, net of refunds	86,734	-	-	-	86,734	-
Interest paid on customer deposits	(9,188)	-	-	-	(9,188)	-
Cash received from other funds	-	899,572	-	-	899,572	-
Cash paid to other funds	(976,497)	-	-	(40,468)	(1,016,965)	37,095
Transfers in	-	-	-	934,481	934,481	-
Net cash provided (used) by noncapital financing activities	(1,985,498)	899,572	-	881,795	(204,131)	(208,202)
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>						
Principal payments on bonds/leases	(940,000)	-	(11,730,000)	-	(12,670,000)	(19,705)
Principal payments on interfund loan	-	(16,027)	-	-	(16,027)	-
Proceeds from note receivable - interfund loan	16,027	3,478,061	-	-	3,494,088	-
Issuance of notes payable - interfund loan	(3,478,061)	-	-	-	(3,478,061)	-
Interest paid	(9,782,062)	(2,380,606)	(3,347,526)	-	(15,510,194)	-
Purchase of survey	-	-	(28,158)	-	(28,158)	-
Proceeds from redesignation of capital assets	-	-	222,670	-	222,670	-
Purchase and construction of fixed assets	(17,625,330)	(22,100,409)	(1,260,767)	(200,768)	(41,187,274)	(139,639)
Net cash used by capital and related financing activities	(31,809,426)	(21,018,981)	(16,143,781)	(200,768)	(69,172,956)	(159,344)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>						
Interest earnings	2,175,518	407,934	398,810	3,496	2,985,758	127,566
Sales (purchases) of investments	3,949,961	12,873,352	(150,000)	(49,717)	16,623,596	4,131,957
Other	(226,318)	169,847	(5,046)	-	(61,517)	-
Net cash provided (used) by investing activities	5,899,161	13,451,133	243,764	(46,221)	19,547,837	4,259,523
Net increase (decrease) in cash and cash equivalents	(14,875,255)	(7,130,767)	(260,492)	2,375	(22,264,139)	(254,042)
Balances, beginning of the year	56,343,461	28,413,939	42,075,094	20,889	126,853,383	724,690
Balances, end of the year	\$ 41,468,206	\$ 21,283,172	\$ 41,814,602	\$ 23,264	\$ 104,589,244	\$ 470,648

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Statement of Cash Flows - Proprietary Funds (Continued)  
For the Year Ended October 31, 2010

	Business -Type Activities - Enterprise Funds					Governmental Activities Internal Service Funds
	Utilities System	Communications System	Lafayette Public Power Authority	Other Enterprise Funds	Total	
<b>RECONCILIATION OF OPERATING INCOME TO</b>						
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>						
Operating income (loss)	\$ (741,781)	\$ (8,718,668)	\$ 9,654,425	\$ (370,121)	\$ (176,145)	\$ (5,565,878)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:						
Depreciation and amortization	20,583,348	6,996,180	3,855,656	249,453	31,684,637	95,620
Imputed taxes	(1,925,966)	911,162	-	-	(1,014,804)	-
Provision for bad debts	128,202	-	-	(5,997)	122,205	-
Other	-	-	2,285,358	-	2,285,358	-
Change in assets and liabilities:						
Receivables	(1,945,539)	(296,850)	(17,611)	171,871	(2,088,129)	(33,595)
Due from other governmental agencies	85,826	77,779	-	-	163,605	-
Other	30,573	269	-	-	30,842	-
Inventories	(3,461,172)	680	2,780,389	-	(680,103)	50,057
Prepaid expenses and clearing accounts	676	56,028	-	-	56,704	366,510
Accounts payable	(185,944)	479,757	(3,200,178)	(736,500)	(3,642,865)	941,267
Accrued liabilities	(71,905)	17,531	-	-	-	-
Deferred revenue	-	-	-	58,863	58,863	-
Due to other funds	(282,773)	-	281,486	-	(1,287)	-
Compensated absences	806,963	13,641	-	-	820,604	-
Net cash provided (used) by operating activities	<u>\$ 13,020,508</u>	<u>\$ (462,491)</u>	<u>\$ 15,639,525</u>	<u>\$ (632,431)</u>	<u>\$ 27,565,111</u>	<u>\$ (4,146,019)</u>
Noncash investing, capital and financing activities:						
Capital assets contributed from other funds	<u>\$ 211,498</u>	<u>\$ -</u>	<u>\$ 59,356</u>	<u>\$ 195,396</u>	<u>\$ 737,104</u>	<u>\$ 4,791</u>
Decrease in fair value of investments	<u>\$ (767,043)</u>	<u>\$ (270,168)</u>	<u>\$ (55,036)</u>	<u>\$ (1,229)</u>	<u>\$ (1,093,476)</u>	<u>\$ (51,462)</u>
Loss on disposal of capital assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1,001,548)</u>	<u>\$ (158)</u>	<u>\$ (1,001,706)</u>	<u>\$ (1,076)</u>
Cash and cash equivalents, beginning of period						
Cash - unrestricted	\$ -	\$ 357,381	\$ 583,540	\$ 20,889	\$ 961,810	\$ 724,690
Investments - unrestricted	7,603,502	300,000	10,300,000	-	18,203,502	-
Cash - restricted	1,285,945	977,476	13,646,212	-	15,909,633	-
Investments - restricted	105,744,520	39,888,600	17,545,342	-	163,178,462	-
Less: Investments with maturity in excess of 90 days	<u>(58,290,506)</u>	<u>(13,109,518)</u>	<u>-</u>	<u>-</u>	<u>(71,400,024)</u>	<u>-</u>
Total	<u>56,343,461</u>	<u>28,413,939</u>	<u>42,075,094</u>	<u>20,889</u>	<u>126,853,383</u>	<u>724,690</u>
Cash and cash equivalents, end of period						
Cash - unrestricted	2,021,930	439,284	172,903	23,264	2,657,381	470,648
Investments - unrestricted	7,100,000	1,600,000	10,300,000	-	19,000,000	-
Cash - restricted	1,102,422	241,453	13,993,049	-	15,336,924	-
Investments - restricted	85,101,498	19,002,435	17,348,650	-	121,452,583	-
Less: Investments with maturity in excess of 90 days	<u>(53,857,644)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(53,857,644)</u>	<u>-</u>
Total	<u>41,468,206</u>	<u>21,283,172</u>	<u>41,814,602</u>	<u>23,264</u>	<u>104,589,244</u>	<u>470,648</u>
Net increase (decrease)	<u>\$ (14,875,255)</u>	<u>\$ (7,130,767)</u>	<u>\$ (260,492)</u>	<u>\$ 2,375</u>	<u>\$ (22,264,139)</u>	<u>\$ (254,042)</u>

The accompanying notes are an integral part of the basic financial statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Statement of Fiduciary Net Assets  
Fiduciary Funds  
October 31, 2010

	<u>Metrocode Retirement Fund</u>	<u>Investment Trust Fund</u>	<u>Agency Funds</u>
 <b>ASSETS</b>			
Cash	\$ -	\$ -	\$ 11,868,550
Investments	-	10,169,028	794,573
Accrued interest receivable	-	22,762	1,778
Due from other agencies	<u>-</u>	<u>-</u>	<u>133,364</u>
Total assets	<u>-</u>	<u>10,191,790</u>	<u>12,798,265</u>
 <b>LIABILITIES</b>			
Cash overdraft	-	1,590,004	-
Accrued liabilities	-	-	579,827
Due to other governmental agencies	-	-	1,001,880
Due to other funds	-	-	542
Other payables	<u>-</u>	<u>-</u>	<u>11,216,016</u>
Total liabilities	<u>-</u>	<u>1,590,004</u>	<u>12,798,265</u>
 <b>NET ASSETS</b>			
Held in trust for pool participants	<u>\$ -</u>	<u>\$ 8,601,786</u>	<u>\$ -</u>

The accompanying notes are an integral part of the basic financial statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Statement of Changes in Fiduciary Net Assets  
Fiduciary Funds  
For the Year Ended October 31, 2010

	Metrocode Retirement Fund	Investment Trust Fund
<b>ADDITIONS</b>		
Investment income:		
Interest	\$ -	\$ 96,151
Net decrease in fair value of investments	-	(94,167)
Total investment income	-	1,984
Individual account transactions:		
Participant deposits	-	5,986,087
Transfer from Codes and Permits Special Revenue Fund	3,592	-
Total additions	3,592	5,988,071
<b>DEDUCTIONS</b>		
Benefits paid	3,592	-
Distributions to participants	-	10,966,505
Total deductions	3,592	10,966,505
Change in net assets held in trust for:		
Pool participants	-	(4,978,434)
Net assets, beginning	-	13,580,220
Net assets, ending	\$ -	\$ 8,601,786

The accompanying notes are an integral part of the basic financial statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Combining Statement of Net Assets - All Discretely Presented Component Units  
October 31, 2010

	Downtown Development Authority	Criminal Court	Firemen's Pension and Relief Fund	Police Pension and Relief Fund	Cajundome Commission	City Court of Lafayette	Marshal - City Court of Lafayette	Lafayette Regional Airport
<b>ASSETS</b>								
Cash and interest-bearing deposits	\$ 90,458	\$ 100	\$ 64,377	\$ -	\$ 3,664,035	\$ 4,525,771	\$ 494,839	\$ 12,767,713
Investments	888,122	-	1,147,581	-	-	-	-	-
Accounts receivable, net	-	-	-	-	269,627	-	26,440	476,479
Taxes receivable	56,783	-	-	-	-	-	-	870,525
Accrued interest receivable	844	-	2,569	-	-	-	-	-
Due from primary government	-	1,659,313	-	13,359	-	-	-	-
Due from other governmental agencies	240,053	596,322	-	-	428,645	-	-	2,020,337
Due from external parties	-	-	-	-	-	54,965	-	-
Other receivables	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	99,968	-	-	-
Prepaid items	-	-	-	-	-	-	-	277,658
Deposits	-	-	-	-	7,692	-	-	-
Restricted assets:								
Cash	-	-	-	-	-	-	-	1,342,064
Investments	-	-	-	-	-	-	-	-
Receivables	-	-	-	-	-	-	-	-
Deferred debits	-	-	-	-	-	-	-	30,725
Capital assets:								
Non-depreciable	21,000	-	-	-	-	62,500	-	9,101,293
Depreciable, net	61,670	46,501	-	-	-	574,414	245,221	58,555,691
Total assets	<u>\$1,358,930</u>	<u>\$ 2,302,236</u>	<u>\$ 1,214,527</u>	<u>\$ 13,359</u>	<u>\$ 4,469,967</u>	<u>\$ 5,217,650</u>	<u>\$ 766,500</u>	<u>\$ 85,442,485</u>
<b>LIABILITIES AND NET ASSETS</b>								
<b>Liabilities:</b>								
Cash overdraft	\$ -	\$ 2,145,676	\$ -	\$ 11,988	\$ -	\$ -	\$ -	\$ -
Accounts payable	12,379	17,018	-	-	276,712	-	40,996	1,053,786
Accrued liabilities	2,702	93,041	94,970	1,371	284,833	-	-	33,595
Other payables	-	-	-	-	-	-	-	-
Due to primary government	-	-	-	-	-	-	-	-
Due to other governmental agencies	-	-	-	-	12,445	-	-	-
Deferred revenue	-	-	-	-	2,275,864	-	-	277,487
Deposits	-	-	-	-	-	-	-	2,950
Long-term liabilities:								
Portion due or payable within one year	156,031	-	-	-	367,233	-	-	585,000
Portion due or payable after one year	7,991	-	-	-	918,928	-	-	376,586
Total liabilities	<u>179,103</u>	<u>2,255,735</u>	<u>94,970</u>	<u>13,359</u>	<u>4,136,015</u>	<u>-</u>	<u>40,996</u>	<u>2,329,404</u>
<b>Net assets:</b>								
Invested in capital assets, net of related debt	82,670	46,501	-	-	(1,088,466)	636,914	245,221	66,855,031
Restricted for:								
Capital projects	-	-	-	-	1,620,113	-	-	997,036
Debt service	-	-	-	-	-	-	-	-
Other purposes	-	-	-	-	-	520,534	-	-
Unrestricted (deficit)	1,097,157	-	1,119,557	-	(197,695)	4,060,202	480,283	15,261,014
Total net assets	<u>1,179,827</u>	<u>46,501</u>	<u>1,119,557</u>	<u>-</u>	<u>333,952</u>	<u>5,217,650</u>	<u>725,504</u>	<u>83,113,081</u>
Total liabilities and assets	<u>\$1,358,930</u>	<u>\$ 2,302,236</u>	<u>\$ 1,214,527</u>	<u>\$ 13,359</u>	<u>\$ 4,469,967</u>	<u>\$ 5,217,650</u>	<u>\$ 766,500</u>	<u>\$ 85,442,485</u>

The accompanying notes are an integral part of the basic financial statements.

Lafayette Parish Waterworks District North	Lafayette Parish Waterworks District South	Lafayette Public Trust Financing Authority	Lafayette Parish Clerk of Court	Lafayette Parish Assessor	District Attorney of the 15th Judicial District	Lafayette Parish Bayou Vermilion District	Lafayette Parish Communication District	15th Judicial District Indigent Defender Board	Total
\$ 1,142,996	\$ 790,245	\$ 3,370,525	\$ 8,611,849	\$ 568,414	\$3,195,067	\$ 3,013,972	\$ 8,492,237	\$ 878,559	\$ 51,671,157
-	-	17,872,615	-	-	-	-	-	760,474	20,668,792
307,308	176,354	-	343,072	2,003,133	296,888	9,352	-	-	3,908,653
-	-	-	-	-	-	-	562,059	-	1,489,367
-	-	-	6,707	-	-	4,106	-	-	14,226
-	-	-	-	-	-	-	41,505	-	1,714,177
-	-	-	35,063	-	-	1,415,255	36,697	154,181	4,926,553
-	-	-	-	-	-	-	-	-	54,965
-	-	944,760	-	700	-	-	-	15,237	960,697
-	31,732	-	7,225	-	-	43,843	-	-	182,768
18,171	2,527	-	31,630	-	3,923	943	29,309	4,525	368,686
-	-	-	-	-	-	-	-	-	7,692
1,865,415	646,852	-	-	311,969	-	-	-	-	4,166,300
-	-	71,696,838	-	-	-	-	-	-	71,696,838
-	-	206,097	-	-	-	-	-	-	206,097
-	25,315	-	-	-	-	-	-	-	56,040
21,905	109,502	315,674	-	110,000	-	90,000	-	-	9,831,874
7,283,949	6,707,961	-	936,449	244,613	84,320	2,577,132	5,711,723	39,330	83,068,974
<u>\$ 10,639,744</u>	<u>\$ 8,490,488</u>	<u>\$94,406,509</u>	<u>\$ 9,971,995</u>	<u>\$ 3,238,829</u>	<u>\$3,580,198</u>	<u>\$ 7,154,603</u>	<u>\$14,873,530</u>	<u>\$ 1,852,306</u>	<u>\$254,993,856</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,157,664
62,802	39,158	12,000	26,076	63,992	674,282	33,220	90,599	11,266	2,414,286
61,316	14,389	196,025	21,342	83	-	21,312	39,840	890	865,709
-	-	-	133,428	-	-	-	-	-	133,428
-	-	-	-	-	-	-	17,190	-	17,190
-	115	-	4,221	-	-	5,155	-	-	21,936
-	-	-	-	-	-	1,431,304	36,106	-	4,020,761
93,029	28,625	-	-	-	-	-	-	-	124,604
210,048	265,000	11,761,737	303,564	103,658	-	75,000	-	-	13,827,271
5,479,222	3,438,464	57,434,694	2,147,351	475,652	-	1,600,000	58,107	-	71,936,995
<u>5,906,417</u>	<u>3,785,751</u>	<u>69,404,456</u>	<u>2,635,982</u>	<u>643,385</u>	<u>674,282</u>	<u>3,165,991</u>	<u>241,842</u>	<u>12,156</u>	<u>95,519,844</u>
1,826,632	3,664,536	315,674	936,449	87,867	84,320	2,352,127	5,711,723	39,330	81,796,529
-	-	-	-	311,969	-	-	-	-	2,929,118
1,461,085	646,852	2,510,479	-	-	-	715,573	-	-	5,333,989
-	-	-	-	-	-	-	-	-	520,534
1,445,610	393,349	22,175,900	6,399,564	2,195,608	2,821,596	920,912	8,919,965	1,800,820	68,893,842
<u>4,733,327</u>	<u>4,704,737</u>	<u>25,002,053</u>	<u>7,336,013</u>	<u>2,595,444</u>	<u>2,905,916</u>	<u>3,988,612</u>	<u>14,631,688</u>	<u>1,840,150</u>	<u>159,474,012</u>
<u>\$ 10,639,744</u>	<u>\$ 8,490,488</u>	<u>\$94,406,509</u>	<u>\$ 9,971,995</u>	<u>\$ 3,238,829</u>	<u>\$3,580,198</u>	<u>\$ 7,154,603</u>	<u>\$14,873,530</u>	<u>\$ 1,852,306</u>	<u>\$254,993,856</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Combining Statement of Activities - All Discretely Presented Component Units  
For the Year Ended October 31, 2010

	Downtown Development Authority	Criminal Court	Firemen's Pension and Relief Fund	Police Pension and Relief Fund	Cajundome Commission	City Court of Lafayette	Marshal - City Court of Lafayette	Lafayette Regional Airport
Expenses	\$ 365,276	\$3,674,761	\$ 184,622	\$ 180,630	\$ 10,336,611	\$ 2,165,817	\$ 408,017	\$10,152,387
Program Revenues:								
Charges for services	-	894,080	-	-	7,025,180	591,952	340,051	7,135,017
Operating grants and contributions	38,193	2,782,737	-	198,359	500,000	1,843,024	-	148,418
Capital grants and contributions	-	-	-	-	100,000	-	-	1,294,292
Net program revenues (expenses)	<u>(327,083)</u>	<u>2,056</u>	<u>(184,622)</u>	<u>17,729</u>	<u>(2,711,431)</u>	<u>269,159</u>	<u>(67,966)</u>	<u>(1,574,660)</u>
General revenues:								
Taxes-								
Property	348,804	-	-	-	-	-	-	2,606,946
Hotel/motel	-	-	-	-	1,991,719	-	-	-
Grants and contributions not restricted to specific programs	-	-	-	-	-	-	-	46,555
Investment earnings	18,382	-	4,382	189	20,119	7,558	577	35,271
Gain (loss) on disposal of capital assets	-	-	-	-	-	-	-	1,319,332
Miscellaneous	<u>87</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>88,849</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total general revenues	<u>367,273</u>	<u>-</u>	<u>4,382</u>	<u>189</u>	<u>2,100,687</u>	<u>7,558</u>	<u>577</u>	<u>4,008,104</u>
Change in net assets	40,190	2,056	(180,240)	17,918	(610,744)	276,717	(67,389)	2,433,444
Net assets (deficit), beginning	<u>1,139,637</u>	<u>44,445</u>	<u>1,299,797</u>	<u>(17,918)</u>	<u>944,696</u>	<u>4,940,933</u>	<u>792,893</u>	<u>80,679,637</u>
Net assets (deficit), ending	<u>\$ 1,179,827</u>	<u>\$ 46,501</u>	<u>\$ 1,119,557</u>	<u>\$ -</u>	<u>\$ 333,952</u>	<u>\$ 5,217,650</u>	<u>\$ 725,504</u>	<u>\$ 83,113,081</u>

The accompanying notes are an integral part of the basic financial statements.

Lafayette Parish Waterworks District North	Lafayette Parish Waterworks District South	Lafayette Public Trust Financing Authority	Lafayette Parish Clerk of Court	Lafayette Parish Assessor	District Attorney of the 15th Judicial District	Lafayette Parish Bayou Vermilion District	Lafayette Parish Communication District	15th Judicial District Indigent Defender Board	Total
\$ 2,766,283	\$ 1,281,240	\$ 3,785,316	\$ 8,492,068	\$ 2,425,279	\$ 3,476,358	\$ 2,324,537	\$ 3,271,072	\$ 4,534,810	\$ 59,825,084
2,872,266	1,453,275	-	6,964,802	42,796	2,776,977	835,584	3,195,888	3,383,058	37,510,926
-	-	-	389,669	-	685,273	80,499	361,207	-	7,027,379
-	46,955	-	-	-	-	-	1,403,542	-	2,844,789
<u>105,983</u>	<u>218,990</u>	<u>(3,785,316)</u>	<u>(1,137,597)</u>	<u>(2,382,483)</u>	<u>(14,108)</u>	<u>(1,408,454)</u>	<u>1,689,565</u>	<u>(1,151,752)</u>	<u>(12,441,990)</u>
-	-	-	-	2,433,301	-	1,407,811	-	-	6,796,862
-	-	-	-	-	-	-	-	-	1,991,719
-	-	-	-	90,875	-	-	-	1,449,466	1,586,896
2,778	2,738	4,239,976	86,124	3,075	22,567	32,829	59,559	4,824	4,540,948
-	1,000	-	-	-	-	-	2,790	-	1,323,122
<u>1,502</u>	<u>2,854</u>	<u>7,500</u>	<u>160,438</u>	<u>-</u>	<u>-</u>	<u>12,877</u>	<u>20,320</u>	<u>-</u>	<u>294,427</u>
<u>4,280</u>	<u>6,592</u>	<u>4,247,476</u>	<u>246,562</u>	<u>2,527,251</u>	<u>22,567</u>	<u>1,453,517</u>	<u>82,669</u>	<u>1,454,290</u>	<u>16,533,974</u>
110,263	225,582	462,160	(891,035)	144,768	8,459	45,063	1,772,234	302,538	4,091,984
<u>4,623,064</u>	<u>4,479,155</u>	<u>24,539,893</u>	<u>8,227,048</u>	<u>2,450,676</u>	<u>2,897,457</u>	<u>3,943,549</u>	<u>12,859,454</u>	<u>1,537,612</u>	<u>155,382,028</u>
<u>\$ 4,733,327</u>	<u>\$ 4,704,737</u>	<u>\$ 25,002,053</u>	<u>\$ 7,336,013</u>	<u>\$ 2,595,444</u>	<u>\$ 2,905,916</u>	<u>\$ 3,988,612</u>	<u>\$ 14,631,688</u>	<u>\$ 1,840,150</u>	<u>\$ 159,474,012</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

(1) Summary of Significant Accounting Policies

The financial statements of the Lafayette City-Parish Consolidated Government (the “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 for both the business-type activities and proprietary fund financial statements. Although the Government has the option to apply FASB pronouncements issued after that date, they have chosen not to do so. The more significant of the Government’s accounting policies are described below.

A. 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.

Primary government -

Lafayette City-Parish Consolidated Government - The Government operates under an elected President-Council (nine 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 four enterprise activities: a utilities system which generates and distributes electricity and provides water and sewer services; a fiber optic network which provides telephone, cable TV and internet 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. Imposition of will by the primary government on the potential component unit.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

4. Financial benefit/burden relationship between the primary government and the potential component unit.

Based on these criteria, the Government includes the component units detailed below in the financial reporting entity.

Blended component unit -

Lafayette Public Power Authority (LPPA) - LPPA was created by the Louisiana Legislature for the purpose of acquiring electric generating facilities in conjunction with other governmental entities or private enterprises. LPPA owns 50% of a coal-fired generating plant in Boyce, Louisiana (other owners: Cleco - 30%; Louisiana Energy and Power Authority - 20%). All energy produced from LPPA's share of the facility is sold to the 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 renewed for a period of 15 years in 2008. The Authority's fiscal year end is December 31.

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

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 Louisiana - Lafayette, 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.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

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

Lafayette Regional Airport - Lafayette Regional Airport is a municipally owned, non-hub airport located on U.S. Highway 90 East in the City of Lafayette. The Airport provides passenger service through three regional carriers. The major source of revenue for the Airport is rentals on buildings, hangars, land, and terminal space. The Airport is governed by a seven member, non-elected commission. Five members are appointed by the Lafayette Consolidated Government, one member is appointed by the Parish President, and one member is appointed by the mayors of the various municipalities surrounding Lafayette. The Airport's fiscal year end is December 31.

Lafayette Parish Waterworks District North - The Lafayette Parish Waterworks District North was created under the provisions of Louisiana Revised Statutes 33:3811, for the purpose of providing potable drinking water to the rural areas of Lafayette Parish. The District is governed by a board of commissioners composed of nine members appointed by Lafayette Parish Consolidated Government. Each board of commissioners serves a four year term and cannot serve more than 12 years. The District's fiscal year end is December 31.

Lafayette Parish Waterworks District South - The Lafayette Parish Waterworks District South was issued a charter by the State of Louisiana and a franchise from the Parish of Lafayette on October 10, 1974. The District's purpose is to provide a water system for the southern district of Lafayette Parish. The Lafayette Parish Consolidated Government Council appoints the governing body of the District. The District's fiscal year end is August 31.

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

Lafayette Parish Clerk of Court - As provided by Article V, Section 28 of the Louisiana Constitution of 1974, the Clerk of Court serves as the ex-officio notary public, the recorder of conveyances, mortgages and other acts, and shall have other duties and powers provided by law. The Clerk of Court is fiscally dependent on the Lafayette Consolidated Government since the Clerk of Court's offices are located in the Parish Courthouse. The upkeep and maintenance of the Courthouse is paid by the Lafayette Consolidated Government and certain operating expenditures of the Clerk of Court's office are paid by the Government. The Court's fiscal year end is June 30.

Lafayette Parish Assessor - As provided by Article VII, Section 24 of the Louisiana Constitution of 1974, the Assessor is elected by the voters of the parish and serves a term of four years. The Assessor assesses property, prepares tax rolls and submits the rolls to the Louisiana Tax Commission as prescribed by law. The Assessor is fiscally dependent on the Lafayette Consolidated Government since the Assessor's office is located in the parish government building, the upkeep and maintenance of the parish government building is paid by the Consolidated

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

Government and certain operating expenditures of the Assessor's office are paid by the Consolidated Government. The Assessor's fiscal year end is December 31.

District Attorney of the 15th Judicial District - As provided by Article V, Section 26 of the Louisiana Constitution of 1974, the District Attorney of the 15th Judicial District, Parishes of Acadia, Lafayette and Vermilion, Louisiana (District Attorney) has charge of every criminal prosecution by the State in his district, is the representative of the State before the grand jury in his district, and is the legal advisor to the grand jury. He performs other duties as provided by law. The District Attorney is elected by the qualified electors of the judicial district for a term of six years. The 15th Judicial District encompasses the Parishes of Acadia, Lafayette, and Vermilion, Louisiana. The District Attorney is fiscally dependent on the Lafayette Consolidated Government since the District Attorney's offices are located in the Parish Courthouse, the upkeep and maintenance of the Courthouse is paid by the Lafayette Consolidated Government and in addition, the Lafayette Consolidated Government pays salaries and certain operating expenditures of the District Attorney. The District Attorney's fiscal year end is December 31.

Lafayette Parish Bayou Vermilion District - Lafayette Parish Bayou Vermilion District is a corporate body created under Chapter 32 of Title 33 of the Louisiana Revised Statutes of 1950, comprised of R.S. 33:9201 through 33:9210. The District is governed by a Board of Commissioners composed of nine members. Two members are appointed by the chief executive officers of the incorporated municipalities of Lafayette Parish other than the City of Lafayette; two members are appointed by the chief executive officer of the Lafayette Consolidated Government; and five members, one of whom shall be a black citizen, shall be appointed by the governing authority of the City of Lafayette; one member shall be appointed by the chief executive officer of Lafayette Parish; and two members shall be appointed by the governing authority of the Lafayette Consolidated Government. The District's purpose is that of improving the water quality and the aesthetics of the Bayou Vermilion within the Parish of Lafayette in an effort to promote the bayou as a recreational and cultural asset, to create and control a new type of viable economic development adjacent to Bayou Vermilion so as to provide a diversified economic base for the City and Parish of Lafayette, and to do any and all other acts which would enhance the general condition of Bayou Vermilion. The District's fiscal year end is December 31.

Lafayette Parish Communication District - The Lafayette Parish Communication District consists of the "911" Fund, the Office of Homeland Security and Emergency Preparedness Fund, and The Communication System Management Fund. The "911" Fund was created by House Bill No. 480, Act No. 788 and signed into law July 18, 1979 for the purpose of establishing a local emergency telephone response service for Lafayette Parish. The Office of Homeland Security and Emergency Preparedness Fund (OHSEP) was consolidated with the Lafayette Parish Communication District on November 1, 1984. Funding for OHSEP is provided by the State of Louisiana Office of Homeland Security and Emergency Preparedness, the City of Lafayette and the Parish of Lafayette. Any revenues in excess of expenditures are refunded proportionately to the City and Parish of Lafayette at the end of each fiscal year. The Communication System Management Fund (CSMF) was established on November 1, 1986 to administer the City of Lafayette's 800 Megahertz Radio System. CSMF charges the Lafayette Utilities System and surrounding communities a rental fee for radio tower usage. The City of Lafayette reimburses CSMF for excess expenditures over revenues received from tower rentals.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

15th Judicial District Indigent Defender Board - Indigent defender boards are part of the operations of the district court system. The district court system is fiscally dependent on the Lafayette Consolidated Government for office space and courtrooms. The 15th Judicial District Indigent Defender Board is comprised of the Parishes of Acadia, Lafayette, and Vermilion. It is determined to be a component unit of the Lafayette City-Parish Consolidated Government based on revenues received from and support provided by each parish's court system. The Board's fiscal year end is December 31.

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.

Related organizations:

The Government is responsible for appointing members of the boards of other organizations, but the Government's accountability for these organizations do not extend beyond making the appointments. The following agencies are related organizations to the Government. Each organization's financial statements, for those that issue financial statements, can be obtained at their respective administrative offices listed as follows:

Industrial Development Board  
(no financial statements)

Housing Authority of Lafayette  
115 Kattie Drive  
Lafayette, Louisiana 70501

Lafayette Parish Conventions and Visitors Commission  
Post Office Box 52066  
Lafayette, Louisiana 70505

Lafayette City/Parish Recreation Advisory Commission  
(no financial statement)

Lafayette Crime Prevention Advisory Commission  
(no financial statement)

Planning and Zoning Commission  
(no financial statements)

Joint ventures:

The Government, in conjunction with the Lafayette Parish Sheriff's Office, has entered into an agreement to create the Lafayette Metro Narcotics Task Force (Task Force). The Task Force is solely responsible for the operations of its office. Other than certain operating expenditures that are paid or provided by the members of the joint powers agreement, the Task Force is financially independent. For 2010, the Government's operating appropriation was \$42,564. The Task Force's financial statements can be obtained at the following:

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
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Notes to the Basic Financial Statements (Continued)

Lafayette Metro Narcotics Task Force  
Post Office Box 60309  
Lafayette, Louisiana 70596-0309

The Acadiana Criminalistics Laboratory Commission (Acadiana Crime Lab) was created by State statute and is comprised of a 21 member board of commissioners, for which the Government has one appointment. The Acadiana Crime Lab is financed primarily through court costs with any deficit allocated on a pro rata basis to each participating Parish. For 2010, the Government did not have an operating appropriation. The Acadiana Crime Lab's financial statements can be obtained at the following:

Acadiana Criminalistics Laboratory Commission  
5004 West Admiral Doyle  
New Iberia, Louisiana 70560

Jointly governed organization:

The Government is responsible for appointing one member of the Teche-Vermilion Fresh Water District. This appointment represents less than a voting majority of this respective board. There is no ongoing financial interest or ongoing financial responsibility for this organization.

B. 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 nonmajor 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 - (GWFS)

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.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

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.

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 services provided (finance, personnel, purchasing, etc.). This fee is eliminated by reducing the revenue and the expense in the General Fund because the expense is considered 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 - (FFS)

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 nonmajor 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.

The Government reports the following major governmental funds:

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

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 the portion of proceeds derived from the City's sales and use tax that is dedicated for capital improvements.

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.

Communications System Fund -

This fund accounts for the provision of wholesale fiber bandwidth to retail companies for resale and the provision of telephone, cable TV and internet services to residents of the City. 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 to the Government. LPPA owns 50% of the total plant and accounts for 50% of total costs. The City has agreed to purchase all electric power from the LPPA under the terms of a power sales contract. All activities necessary to provide such services are accounted for in the LPPA, which is a component unit of the Government.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

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 coverage provided to other departments on a cost reimbursement basis.

Metrocode Retirement Fund -

This fund accounts for monies accumulated to provide supplemental retirement benefits to two 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. Nonmajor 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 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.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

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 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. Revenue from grants, entitlements and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. All other receivables collected within 60 days after year-end are considered available and recognized as revenue of the current year. 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.

Cash and cash equivalents:

Cash includes amounts in demand deposits 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.

Investments:

State statutes authorize the Government to invest in United States bonds, treasury notes, or certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

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 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 balances related to component units are reported in the Investment Trust Fund.

Interfund receivables and payables:

Short-term cash borrowings between funds are considered temporary in nature. These amounts are reported as "due to/from other funds." 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 consumption 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:

Accounts receivable for the Utilities System Fund and the Environmental Services Disposal Fund are reported net of an allowance. The allowance amount at October 31, 2010 for the Utilities System Fund was \$932,074 and the Environmental Services Disposal Fund was \$67,025.

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. These are reported net of allowances. The allowance amounts are reflected on the face of the financial statement, as applicable.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

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 discounts/premiums, issuance costs, and deferred amounts at refunding are deferred and amortized over the terms of the bonds to which they apply. Also included in deferred debits of the proprietary funds are allowable costs of the Communications System (as defined by applicable professional standards). These costs will be recovered by future rates of the Communications System and will be amortized over their cost recovery period.

Restricted assets:

Certain resources of the Utilities System Fund, Communications System Fund and LPPA are classified as restricted assets on the statement of net assets 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 financial 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 estimate 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. The potential differences resulting from the use of insured values as opposed to cost have been determined to be insignificant to the Lafayette Consolidated Government. 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:

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

	Years
Buildings and improvements	8 - 40
Equipment (vehicles and movables)	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.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of proprietary funds and business-type activities is included as part of the capitalized value of the assets constructed. Total interest incurred for the year ended October 31, 2010 for the proprietary funds and business-type activities was \$18,493,435. Of this amount, \$14,548,358 was charged to expense while the remaining \$3,945,077 was capitalized as part of construction in the Communications System fund.

Total interest incurred for the year ended October 31, 2010 for the governmental funds was \$20,460,523 and for governmental activities was \$20,402,709. The total amount for both the governmental funds and the governmental activities was expensed.

Compensated absences:

Employees earn vacation pay in varying amounts ranging from eight 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.

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 deaths are paid for all accumulated sick leave at the hourly rates being earned by that employee at separation.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

In the government-wide and proprietary fund financial 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 debt relates to governmental or proprietary fund obligations 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 is reported as liabilities in the government-wide financial statements. The long-term debt consists primarily of bonds 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 principal and interest reported as expenditures. The accounting for proprietary funds is the same in the fund financial statements as it is in the government-wide financial statements.

Equity classifications:

Government-wide financial 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.
- 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."

The government-wide statement of net assets reports \$237,150,470 of restricted net assets of which \$79,033,048 is restricted by enabling legislation.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

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 reallocations 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.

Impairments:

A capital asset is considered impaired when its service utility has declined significantly and unexpectedly. The Government is required to evaluate prominent events or changes in circumstances affecting capital assets to determine whether impairment of a capital asset has occurred. A capital asset generally should be considered impaired if both (a) the decline in service utility of the capital asset is large in magnitude and (b) the event or change in circumstance is outside the normal life cycle of the capital asset. The Government recorded no impairment losses during the year ended October 31, 2010.

(2) Deposits and Investments

Deposits:

Custodial Credit Risk – The custodial credit risk is the risk that in the event of a bank failure, the Government's deposits may not be returned to it. The Government's policy to ensure there is no exposure to this risk is to require each financial institution to pledge their own securities to cover any amount in excess of Federal Depository Insurance Coverage. These securities must be held in the Government's name. LPPA follows the same policy as Lafayette Consolidated Government. Accordingly, the Government and LPPA had no custodial credit risk related to its deposits at October 31, 2010.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

Investments:

As of October 31, 2010, the primary government, excluding LPPA, a blended component unit, had the following investments and maturities:

<u>Investment Type</u>	<u>% of Portfolio</u>	<u>Investment Maturities</u>		
		<u>Fair Value</u>	<u>Less Than One Year</u>	<u>One - Five Years</u>
Repurchase agreements	24%	\$ 89,700,000	\$ 89,700,000	\$ -
U.S. Treasuries	20%	77,004,891	77,004,891	-
U.S. Instrumentalities	55%	205,518,411	157,711,667	47,806,744
State Investment Pool - (LAMP)	<u>1%</u>	<u>3,576,139</u>	<u>3,576,139</u>	<u>-</u>
Total	<u>100%</u>	<u>\$375,799,441</u>	<u>\$327,992,697</u>	<u>\$47,806,744</u>

Interest Rate Risk - As a means of limiting its exposure to fair value losses arising from rising interest rates, the Government's investment policy states that generally, the Government will only invest in "money market instruments," which are defined as very creditworthy, highly liquid investments with maturities of one year or less. Although there may be certain circumstances in which longer-term securities are utilized, such as investments of long-term sinking fund contributions, maturity-matched construction funds, or securities purchased under the terms of a short-term repurchase agreement, the general use of long-term securities shall be avoided.

Credit Risk/Concentration of Credit Risk - Credit risk is defined as the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The Government's investment policy limits investments to fully insured and/or fully-collateralized certificates of deposits and direct and indirect obligations of U.S. government agencies. The Government's investment in U.S. Instrumentalities securities were rated AAA by Standard & Poor's and Aaa by Moody's Investors Service at October 31, 2010. More than 5% of the investments above are in U.S. Instrumentalities which are invested in Federal National Mortgage Association securities, Federal Home Loan Bank securities, Federal Farm Credit Bank and Federal Home Loan Mortgage Corporation securities. These investments represent 55% of the Government's total investments at October 31, 2010.

Custodial Credit Risk - For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the Government will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The Government's investment policy requires all investments to be in the Government's name and all ownership securities to be evidenced by an acceptable safekeeping receipt issued by a third-party financial institution which is acceptable to the Government. Accordingly, the Government had no custodial credit risk related to its investments at October 31, 2010.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

As of October 31, 2010, LPPA, a blended component unit, had the following investments and maturities:

<u>Investment Type</u>	<u>% of Portfolio</u>	<u>Investment Maturities</u>		
		<u>Fair Value</u>	<u>Less Than One Year</u>	<u>One - Five Years</u>
Repurchase agreements	64%	\$ 27,648,650	\$ 27,648,650	\$ -
U.S. Instrumentalities	<u>36%</u>	<u>15,469,389</u>	<u>404,937</u>	<u>15,064,452</u>
Total	<u>100%</u>	<u>\$ 43,118,039</u>	<u>\$ 28,053,587</u>	<u>\$ 15,064,452</u>

Interest Rate Risk - As a means of limiting its exposure to fair-value losses arising from rising interest rates, LPPA's investment policy limits the investment portfolio to "money market instruments," which are defined as very creditworthy, highly liquid investments with maturities of one year or less. Although there may be certain circumstances in which longer-term securities are utilized, the general use of long-term securities shall be avoided.

Credit Risk - LPPA's investment policy limits investments to fully insured and/or fully-collateralized certificates of deposits and direct and indirect obligations of U.S. government agencies. At October 31, 2009, LPPA's investments in Federal Home Loan Mortgage Corporation (as noted on the above chart) was rated AAA by Standard and Poor's and Aaa by Moody's Investment Service.

Concentration of Credit Risk - The LPPA's investment policy limits the LPPA's investment instruments to: 1) certificates of deposit; 2) certain direct obligations of the U.S. Government; 3) other "direct obligations" of the U.S. Government; and 4) obligations of certain U.S. Government Agencies. More than 5% of the investments above are in U.S. Instrumentalities which are invested in Federal National Mortgage Association securities, Federal Home Loan Bank securities, Federal Farm Credit Bonds and Federal Home Loan Mortgage Corporation securities. These investments are 36% of the LPPA's total investments.

The Government participates in the Louisiana Asset Management Pool (LAMP). The LAMP is an investment pool established as a cooperative endeavor to enable public entities of the State of Louisiana to aggregate funds for investment; the LAMP is not registered with the Securities and Exchange Commission (SEC) as an investment company. The LAMP is operated by a non-profit corporation, Louisiana Asset Management Pool, Inc., whose officers include a President, normally the Treasurer of the State of Louisiana, and a Secretary/Treasurer who is charged with the day-to-day operations of the program. LAMP, Inc. is governed by a Board of Directors consisting of nine to fourteen members elected each year by the participating entities.

The LAMP is intended to improve administrative efficiency and increase investment yield of participating public entities. The LAMP's portfolio securities are valued at market value even though the amortized cost method is permitted by Rule 2a-7 of the Investment Company Act of 1940, as amended, which governs registered money market funds. Because the LAMP is not a money market fund, it has no obligation to conform to this rule. The investment objectives of the LAMP are to preserve capital and protect principal, maintain sufficient liquidity, provide safety of funds and investments, and maximize the return on the pool. The LAMP seeks to maintain a stable net asset value of \$1.00 per unit, but there can be no assurance that the LAMP will be able to achieve this objective.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

The dollar weighted average portfolio maturity of the LAMP assets is restricted to no more than 90 days and consists of no securities with a maturity in excess of 397 days. The LAMP is designed to be highly liquid to give its participants immediate access to their account balances. Investments in the LAMP are stated at fair value based on quoted market rates. The fair value is determined on a weekly basis by the LAMP and the fair value of the position of the pool is the same as the value of the pool shares.

LAMP is rated AAAM by Standard & Poor's at October 31, 2010.

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, 2010 detailed below. This amount takes into account all changes in fair value (including purchases and sales) that occurred during the year.

	Primary Government	Component Units
Lafayette City-Parish Consolidated Government	\$(2,136,718)	\$ (94,167)
LPPA	(55,035)	-
	\$(2,191,753)	\$ (94,167)

(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, 2010, taxes of 17.94 mills were levied on property with assessed valuations totaling \$1,159,581,267 and were dedicated as follows:

General corporate purposes	5.42 mills
Maintenance of public streets	1.29 mills
Maintenance of public buildings	1.13 mills
Recreation and parks	1.92 mills
Maintenance and operation of fire and police departments	8.18 mills

Total taxes levied were \$20,802,888. Taxes receivable at October 31, 2010 totaled \$637,285, all of which is considered uncollectible.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

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 2009 and were billed to the taxpayers by the Assessor in November of 2009 for the period November 1, 2009 through October 31, 2010. 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 for which the taxes are levied.

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, 2010, taxes of 30.06 mills were levied on property with assessed valuations totaling \$1,919,805,776 and were dedicated as follows:

General corporate purposes, in city	1.52 mills
General corporate purposes	3.05 mills
Maintenance of buildings, roads, and bridges	19.60 mills
Debt service contingency	3.40 mills
Health unit maintenance	.99 mills
Mosquito control	1.50 mills

Total taxes levied during 2009 for 2010, exclusive of homestead exemptions, were \$43,400,823. Taxes receivable at October 31, 2010 totaled \$665,800, 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.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

(4) Due From Other Governmental Agencies

Amounts due from other governmental agencies consist of the following at October 31, 2010:

Fund financial statements:

Governmental funds -

Lafayette Parish School Board:

Sales and use taxes collected but not remitted	\$ 6,066,831
Other	32,000

Lafayette Parish Sheriff's Department

Police attendance fees	630
Other	1,646

Federal:

Grant funds	3,049,571
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State of Louisiana:

Refunds for housing juveniles at the Juvenile Detention Home	8,662
Federal pass-through grant funds	2,390,562
State grant funds	747,111
Other state shared revenue	329,651
Other	250,539

Other:

Reimbursements due for other costs	15,322
Other	178,822

Total amount reported in governmental funds	<u>\$ 13,071,347</u>
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Proprietary funds -

FEMA grant funds	\$ 3,093,232
State grant funds	359,523

Total amount reported in proprietary funds	<u>\$ 3,452,755</u>
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Government-wide financial statements;

Total amount reported in governmental funds	\$ 13,071,347
Total amount reported in proprietary funds	3,452,755
Additional sales and use taxes due from Lafayette Parish School Board	5,802,605
	<u>\$ 22,326,707</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

(5) Restricted Assets - Enterprise Funds

Restricted assets of the Utilities System Fund were applicable to the following at October 31, 2010:

Bond reserve and capital additions fund	\$ 79,814,201
Bond construction fund	1,061
Customers' deposits	<u>6,706,431</u>
Total	<u>\$ 86,521,693</u>

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

Required bond reserve	\$ 18,603,047
Capital additions	<u>61,211,154</u>
Total	<u>\$ 79,814,201</u>

Restricted assets of the Communications Services Enterprise Fund were applicable to the following at October 31, 2010:

Construction account	\$ 17,279,953
Capital additions account	<u>1,972,667</u>
Total	<u>\$ 19,252,620</u>

Restricted assets of LPPA were applicable to the following at October 31, 2010:

Cash with paying agent	\$ 13,898,508
Bond reserve and contingency fund	20,713,017
Bond construction fund	7,748,650
Fuel cost stability fund	<u>4,500,000</u>
Total	<u>\$ 46,860,175</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

(6) Capital Assets

Capital asset activity for the year ended October 31, 2010 was as follows:

	Balance 11/01/09	Additions	Deletions	Balance 10/31/10
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 31,379,932	\$ -	\$ -	\$ 31,379,932
Construction in progress	43,239,068	35,094,658	39,171,595	39,162,131
Other capital assets:				
Land improvements	718,788	2,039,480	-	2,758,268
Buildings and improvements	143,729,206	16,420,374	134,351	160,015,229
Vehicles	43,049,942	3,192,867	1,527,242	44,715,567
Movables	25,264,658	3,697,762	1,590,238	27,372,182
Infrastructure	556,091,333	23,366,669	-	579,458,002
Totals	<u>843,472,927</u>	<u>83,811,810</u>	<u>42,423,426</u>	<u>884,861,311</u>
Less accumulated depreciation				
Land improvements	38,222	163,716	-	201,938
Buildings and improvements	68,635,398	3,120,758	115,021	71,641,135
Vehicles	25,774,807	3,037,752	1,382,812	27,429,747
Movables	16,835,472	2,135,546	1,384,113	17,586,905
Infrastructure	208,003,441	15,073,196	-	223,076,637
Total accumulated depreciation	<u>319,287,340</u>	<u>23,530,968</u>	<u>2,881,946</u>	<u>339,936,362</u>
Governmental activities, capital assets, net	<u>\$ 524,185,587</u>	<u>\$ 60,280,842</u>	<u>\$ 39,541,480</u>	<u>\$ 544,924,949</u>
Business-type activities:				
Capital assets not being depreciated:				
Land	\$ 16,297,638	\$ 741,300	\$ -	\$ 17,038,938
Construction in progress	65,712,440	50,399,805	88,823,170	27,289,075
Other capital assets:				
Buildings and improvements	3,037,416	55,540	-	3,092,956
Electric plant	572,767,240	19,052,987	4,907,514	586,912,713
Water plant	117,114,557	6,788,527	102,515	123,800,569
Sewer plant	183,679,788	4,042,048	99,358	187,622,478
Fiber optics	48,954,457	52,198,863	-	101,153,320
Electric plant acquisitions	60,611,809	-	-	60,611,809
Equipment	19,296,911	346,250	144,901	19,498,260
Totals	<u>1,087,472,256</u>	<u>133,625,320</u>	<u>94,077,458</u>	<u>1,127,020,118</u>
Less accumulated depreciation				
Buildings and improvements	2,918,062	17,892	-	2,935,954
Electric plant	284,139,122	17,351,930	3,623,940	297,867,112
Water plant	42,283,985	2,646,865	102,515	44,828,335
Sewer plant	50,278,188	4,240,099	99,358	54,418,929
Fiber optics	3,624,296	6,935,059	-	10,559,355
Electric plant acquisitions	45,362,735	1,735,579	-	47,098,314
Equipment	2,881,845	816,412	130,465	3,567,792
Total accumulated depreciation	<u>431,488,233</u>	<u>33,743,836</u>	<u>3,956,278</u>	<u>461,275,791</u>
Business-type activities, capital assets, net	<u>\$ 655,984,023</u>	<u>\$ 99,881,484</u>	<u>\$ 90,121,180</u>	<u>\$ 665,744,327</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

Depreciation expense was charged to governmental activities as follows:

General government	\$ 1,302,756
Public safety	2,758,448
Traffic and transportation	1,062,034
Streets and drainage	933,877
Urban redevelopment and housing	49,058
Culture and recreation	1,938,009
Health and welfare	79,762
Economic development and assistance	230,639
Economic opportunity	7,569
Capital assets held by internal service funds are charged to various functions based their usage of the assets	95,620
Infrastructure depreciation is unallocated	15,073,196
Total	<u>\$23,530,968</u>

Depreciation expense was charged to business-type activities as follows:

Electric	\$ 17,936,780
Water	2,646,867
Wastewater	4,240,100
Fiber optics	6,935,058
Coal-fired electric plant	1,735,578
Animal shelter control program	75,871
Solid waste collection services	173,582
Total	<u>\$33,743,836</u>

(7) 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.

Taxable Refunding Bonds - The City issued taxable refunding bonds to refund the outstanding notes with the Firefighters and Municipal Police Employees Retirement Systems. The Bonds are secured by and payable solely from a pledge and dedication of the excess of annual revenue above statutory, necessary and usual charges in each of the fiscal years during which the Bonds are outstanding.  
Lafayette Parish Government:

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

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, 2010 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 Sales Tax	12/01/01	03/01/26	4.00 – 5.75	\$ 17,905,000
	01/01/03	03/01/27	4.25 – 7.00	8,895,000
	02/20/03	03/01/18	2.50 – 4.30	8,890,000
	11/01/03	03/01/28	4.00 – 6.00	6,420,000
	03/22/05	03/01/24	3.25 – 5.00	38,470,000
	06/01/05	03/01/30	4.00 – 6.00	22,970,000
	09/07/06	03/01/25	4.00 – 5.00	10,135,000
	08/01/07	03/01/32	4.25 – 7.00	16,405,000
	07/07/09	03/01/34	1.94 - 7.23	<u>33,690,000</u>
Total 1961 Sales Tax				<u>163,780,000</u>
1985 Sales Tax	12/01/01	03/01/26	4.00 – 5.75	12,500,000
	01/01/03	05/01/27	4.25 – 6.25	12,410,000
	11/01/03	05/01/28	4.00 – 5.75	15,335,000
	02/03/04	05/01/15	3.00 – 5.00	8,225,000
	05/01/04	05/01/20	2.00 – 4.30	2,495,000
	03/22/05	05/01/24	3.00 – 5.00	19,865,000
	06/01/05	05/01/30	4.00 – 5.50	2,130,000
	09/07/06	05/01/25	4.00 – 5.00	13,050,000
	11/30/06	05/01/23	4.00 – 5.00	29,705,000
	08/01/07	05/01/32	4.50 – 6.00	2,050,000
	07/07/09	05/01/34	1.94 - 7.23	<u>26,700,000</u>
Total 1985 Sales Tax				<u>144,465,000</u>
Total sales tax revenue bonds				<u>308,245,000</u>
Taxable refunding bonds:				
Series 2002	11/07/02	05/01/28	1.85 – 5.75	<u>40,600,000</u>
Total City of Lafayette				<u>\$348,845,000</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

	Issue Date	Maturity Date	Interest Rates	Balance Outstanding
Lafayette Parish Government -				
General obligation bonds:				
Series 2001	12/21/01	03/01/26	4.00 – 5.75	\$ 13,305,000
Series 2003	12/01/03	03/01/28	3.00 – 5.25	18,645,000
Series 2005	06/01/05	03/01/30	4.00 – 5.00	<u>12,985,000</u>
				44,935,000
Certificates of Indebtedness:				
Series 1999	12/14/99	12/01/19	5.75	<u>955,000</u>
Total Lafayette Parish Government				45,890,000
Add: unamortized bond premiums, net of discounts				3,436,399
Less: unamortized loss on refundings				<u>(5,714,887)</u>
Total bond indebtedness				<u>\$392,456,512</u>
Other liabilities:				
Capital leases				23,147
Accrued compensated absences				15,159,492
OPEB payable				2,389,843
Claims payable				<u>12,783,850</u>
Total other liabilities				<u>30,356,332</u>
Total governmental activity debt				<u>\$422,812,844</u>
Business-type activities:				
City of Lafayette -				
Utilities revenue bonds:				
Series 1996	12/11/96	11/01/17	2.95	\$ 7,410,000
Series 2004	08/10/04	11/01/28	4.00 - 5.25	183,990,000
Communications system revenue bonds:				
Series 2007	06/28/07	11/01/31	4.00 - 5.25	110,405,000
Add: issue premium				
Series 2004				4,155,313
Series 2007				<u>3,233,818</u>
Total City of Lafayette				309,194,131
LPPA -				
Revenue bonds, net				<u>64,034,692</u>
Total bond indebtedness				373,228,823
Accrued compensated absences				<u>7,227,686</u>
Total business-type activity debt				<u>\$380,456,509</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

The annual debt service requirements to maturity of all bonds outstanding at October 31, 2010 follows:

City of Lafayette –

<u>Year Ended October 31</u>	<u>Sales Tax</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2011	\$ 16,490,000	\$ 15,041,391	\$ 31,531,391
2012	14,855,000	14,325,126	29,180,126
2013	15,465,000	13,690,588	29,155,588
2014	16,125,000	13,008,907	29,133,907
2015	15,905,000	12,275,601	28,180,601
2016 - 2020	85,890,000	53,725,301	139,615,301
2021 - 2025	85,270,000	32,644,088	117,914,088
2026 - 2030	40,510,000	14,114,050	54,624,050
2031 - 2032	17,735,000	4,101,672	21,836,672
	<u>\$308,245,000</u>	<u>\$ 172,926,724</u>	<u>\$481,171,724</u>

<u>Year Ended October 31</u>	<u>Taxable Refunding Bonds</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2011	\$ 1,400,000	\$ 2,222,895	\$ 3,622,895
2012	1,465,000	2,154,070	3,619,070
2013	1,540,000	2,080,870	3,620,870
2014	1,610,000	2,001,630	3,611,630
2015	1,695,000	1,914,047	3,609,047
2016 - 2020	9,955,000	8,046,788	18,001,788
2021 - 2025	13,120,000	4,789,322	17,909,322
2026 - 2028	9,815,000	867,531	10,682,531
	<u>\$40,600,000</u>	<u>\$24,077,153</u>	<u>\$64,677,153</u>

<u>Year Ended October 31</u>	<u>Communications</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2011	\$ -	\$ 2,747,166	\$ 2,747,166
2012	3,190,000	5,430,532	8,620,532
2013	3,320,000	5,300,332	8,620,332
2014	3,450,000	5,164,932	8,614,932
2015	3,590,000	5,011,585	8,601,585
2016 - 2020	20,675,000	22,238,442	42,913,442
2021 - 2025	26,375,000	16,391,184	42,766,184
2026 - 2030	33,715,000	8,820,246	42,535,246
2031 - 2032	16,090,000	855,489	16,945,489
	<u>\$ 110,405,000</u>	<u>\$71,959,908</u>	<u>\$ 182,364,908</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

<u>Year Ended October 31</u>	Utilities		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2011	-	\$ 4,858,628	\$ 4,858,628
2012	970,000	9,705,375	10,675,375
2013	1,575,000	9,669,704	11,244,704
2014	8,625,000	9,433,859	18,058,859
2015	9,055,000	8,998,879	18,053,879
2016 - 2020	50,135,000	37,705,469	87,840,469
2021 - 2025	60,390,000	23,588,438	83,978,438
2026 - 2030	60,650,000	6,270,056	66,920,056
	<u>\$ 191,400,000</u>	<u>\$ 110,230,408</u>	<u>\$ 301,630,408</u>

Lafayette Parish Government -

<u>Year Ended October 31</u>	General Obligation Bonds		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2011	\$ 1,550,000	\$ 1,990,602	\$ 3,540,602
2012	1,630,000	1,919,618	3,549,618
2013	1,720,000	1,848,171	3,568,171
2014	1,815,000	1,772,111	3,587,111
2015	1,920,000	1,690,752	3,610,752
2016 - 2020	11,300,000	7,090,819	18,390,819
2021 - 2025	14,725,000	4,183,378	18,908,378
2026 - 2030	10,275,000	903,238	11,178,238
	<u>\$ 44,935,000</u>	<u>\$ 21,398,689</u>	<u>\$ 66,333,689</u>

<u>Year Ended October 31</u>	Certificates of Indebtedness		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2011	\$ 75,000	\$ 52,756	\$ 127,756
2012	80,000	48,300	128,300
2013	80,000	43,700	123,700
2014	85,000	38,956	123,956
2015	90,000	33,925	123,925
2016 - 2020	545,000	81,794	626,794
	<u>\$ 955,000</u>	<u>\$ 299,431</u>	<u>\$ 1,254,431</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

The Government 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, 2010, the following bonds are considered defeased:

Discretely presented component units:	
Lafayette Public Trust Financing Authority	<u>\$18,720,000</u>

Blended Component unit

LPPA revenue bonds outstanding at October 31, 2010 are as follows:

	<u>Issue Date</u>	<u>Interest Rates</u>	<u>Balance Outstanding</u>
Series 2002	9/1/2002	2.85 – 4.00	\$ 3,600,000
Series 2003	08/04/03	5.00	27,410,000
Series 2007	12/05/07	3.50 – 5.00	<u>33,105,000</u>
			64,115,000
Add: unamortized premium			1,818,003
Less: unamortized loss on refunding			<u>(1,898,311)</u>
Net revenue bonds outstanding			<u>\$64,034,692</u>

The annual debt service requirements on all LPPA bonds outstanding at October 31, 2010 follows:

<u>Year Ended October 31</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2011	\$ 12,365,000	\$ 2,769,071	\$ 15,134,071
2012	13,030,000	2,157,076	15,187,076
2013	7,235,000	1,671,029	8,906,029
2014	580,000	1,486,594	2,066,594
2015	605,000	1,462,056	2,067,056
2016 - 2020	3,430,000	6,896,269	10,326,269
2021 - 2025	4,225,000	6,077,128	10,302,128
2026 - 2030	8,410,000	4,925,188	13,335,188
2031 - 2033	<u>14,235,000</u>	<u>1,090,875</u>	<u>15,325,875</u>
	<u>\$ 64,115,000</u>	<u>\$28,535,286</u>	<u>\$ 92,650,286</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

Changes in Long-Term Liabilities

The following is a summary of changes in long-term debt for the year ended October 31, 2010:

	Balance 11/01/09	Additions	Reductions	Balance 10/31/10
Governmental activities:				
City of Lafayette -				
Sales tax revenue bonds	\$323,070,000	\$ -	\$14,825,000	\$308,245,000
Taxable refunding bonds	41,940,000	-	1,340,000	40,600,000
Lafayette Parish -				
General obligation bonds	46,405,000	-	1,470,000	44,935,000
Certificates of Indebtedness	1,025,000	-	70,000	955,000
Unamortized bond premiums, net of discounts	4,100,850	-	664,451	3,436,399
Unamortized loss on refunding	(6,235,650)	-	(520,763)	(5,714,887)
Total bond indebtedness	410,305,200	-	17,848,688	392,456,512
Other liabilities:				
Capital leases	42,852	-	19,705	23,147
Compensated absences	13,890,384	1,269,108	-	15,159,492
OPEB payable	1,902,534	487,309	-	2,389,843
Claims liabilities	13,052,291	21,015,964	21,284,405	12,783,850
Governmental activities long-term debt	\$439,193,261	\$22,772,381	\$39,152,798	\$422,812,844
Business-type activities:				
Primary government -				
Utilities revenues bonds:				
Series 1996	\$ 8,350,000	\$ -	\$ 940,000	\$ 7,410,000
Series 2004	183,990,000	-	-	183,990,000
	192,340,000	-	940,000	191,400,000
Add: Series 2004 issue premium	4,431,828	-	276,515	4,155,313
Total utilities revenue bonds	196,771,828	-	1,216,515	195,555,313
Communications revenue bonds:				
Series 2007	110,405,000	-	-	110,405,000
Add: Series 2007 issue premium	3,423,901	-	190,083	3,233,818
Total communications revenue bonds	113,828,901	-	190,083	113,638,818
Compensated absences	6,402,745	1,717,915	892,974	7,227,686
Total primary government	317,003,474	1,717,915	2,299,572	316,421,817
Component unit -				
LPPA revenue debt	75,845,000	-	11,730,000	64,115,000
Add unamortized premium	2,588,826	-	770,823	1,818,003
Less deferred amount on refunding	(3,003,119)	-	(1,104,808)	(1,898,311)
Total LPPA revenue debt	75,430,707	-	11,396,015	64,034,692
Business-type activities long-term debt	\$392,434,181	\$ 1,717,915	\$13,695,587	\$380,456,509

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.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

(8) 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, 2010, the remaining approved amounts are as follows:

	1961 1961 Sales Tax	1985 1985 Sales Tax
Street Improvements	\$ 104,622,799	\$ 57,505,306
Drainage improvements	19,216,032	16,069,030
Recreation/parks improvements	4,367,195	4,703,664
North University underpass	2,762,141	-
Public buildings	203,833	-
Total	\$ 131,172,000	\$ 78,278,000

(9) 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, except income received from the sale of capital assets and charges between divisions of the Utilities System, shall be deposited daily into a Receipts Fund. Out of the Receipts Fund, there shall be transferred to an Operating Fund from time to time as needed during each sinking fund year amounts sufficient to provide for the payment of costs of operation and maintenance.

After meeting the requirements of the Operating Fund, the monies in the Receipts Fund shall be transferred to the Sinking Fund in amounts sufficient to pay promptly and fully the principal of, premium, if any, and the interest on the outstanding revenue bonds as they become due and payable whether by maturity or mandatory call. Appropriate amounts shall also be placed in the Sinking Fund to allow for the payment of the charges of the paying agent. On or before the day before the interest payment date, sufficient funds to make the payment of the principal and/or interest owed on the obligations, as of that interest payment date, shall be deposited with the paying agent.

After meeting the requirements of the Operating and Sinking Funds, monies in the Receipts Fund are transferred to the Reserve Fund to satisfy the reserve requirements for reserve secured bonds. Amounts in the Reserve Fund are used solely for the purposes of curing deficiencies in the Sinking Fund for the payment when due of the principal of, premium, if any, and interest on the reserve secured bonds.

After meeting the requirements of the Reserve Fund, the monies in the Receipts Fund shall be deposited in the Capital Additions Fund. The monies in the Capital Additions Fund shall be used for the payment of principal and redemption price of and interest on obligations when due at any time monies are not available. It shall also be used to make the in lieu of tax payment to the City General Fund. The remaining money in the Capital Additions Fund may be used for (1) paying capital costs, (2) creation of a rate stabilization account to provide for temporary loss of revenue, (3) payment of subordinated indebtedness and subordinated contract obligations, (4) purchase of outstanding obligations, or (5) making any payment or investment for any lawful purpose.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

(10) Flow of Funds; Restrictions on Use – Communications Revenues

Under the terms of 2007 Communications System Revenue Bonds, all income and revenues of the Communications System are pledged and dedicated to the retirement of said bond and are to be deposited in accounts as indicated below.

All revenue, except income received from the sale of capital assets and proceeds from the issuance of bonds shall be deposited daily into a Receipts Account. Out of the Receipts Account, after the application of bond proceeds deposited for working capital have been exhausted, there shall be transferred to an Operating Account from time to time as needed during each debt service account year amounts sufficient to provide for the payment of costs of operation and maintenance.

After meeting the requirements of the Operating Account and after the capitalized interest deposited into the Debt Service Account has been exhausted, the monies in the Receipts Account shall be transferred to the Debt Service Account in amounts equal to 1/6 of the next semi-annual interest payment due and 1/12 of the next principal payment due on or before the 20<sup>th</sup> day of each month. On or before the 21<sup>st</sup> day of the month preceding each interest payment date, sufficient funds to make the payment of the principal and/or interest owed on the obligations, as of that interest payment date, shall be deposited with the paying agent.

After meeting the requirements of the Operating and Debt Service Sinking Accounts, monies in the Receipts Account are transferred to the Reserve Account to satisfy the reserve requirements for reserve secured bonds. Amounts in the Reserve Account are used solely for the purposes of curing deficiencies in the Sinking Account for the payment when due of the principal of, premium, if any, and interest on the reserve secured bonds.

After meeting the requirements of the Reserve Account, the monies in the Receipts Account shall be deposited in the Capital Additions Account. The monies in the Capital Additions Account shall be used for the payment of principal and redemption price of and interest on obligations when due at any time monies are not available. It shall also be used to make the in lieu of tax payment to the City General Fund. The remaining money in the Capital Addition Account may be used for: (1) paying capital costs, (2) payment of subordinated indebtedness and subordinated contract obligations, (3) purchase of outstanding obligations, or (4) making any payment or investment for any lawful purpose.

(11) 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 LPPA 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 LPPA 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 LPPA 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 and premium, if any, and interest on all bonds as they become due and payable; and then applied to maintain in the bond fund reserve account an amount equal to the maximum annual debt service requirements on all bonds (initially funded from bond proceeds). After making the required payments into the operating account and bond fund, there shall be paid out of the revenue fund into the reserve and contingency fund an amount equal to \$1,500,000 or such

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

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 31st following the date of commercial operation, the monies credited (or to be credited as of such date) to the revenue fund shall exceed the LPPA's required amount of working capital for the operation of the plant, the amount of such excess shall be applied by the LPPA (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 operations, (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 LPPA, 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 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.

The reserve and contingency cash balance at October 31, 2010 was \$5,163,741.

(12) Post Retirement Health Care and Life Insurance Benefits

Plan Description: The Lafayette Consolidated Government's medical and life insurance benefits are provided through insured programs and are made available to employees upon actual retirement.

Employees are covered by four different Retirement Systems: Municipal Employees Retirement System (MERS), whose retirement eligibility (D.R.O.P. entry) provisions are as follows: 25 years of service at any age; or, age 60 and 10 years of service; Parochial Employees Retirement System (PERS), whose retirement eligibility (D.R.O.P. entry) provisions are as follows: 30 years of service at any age; age 55 and 25 years of service; age 60 and 10 years of service; or, age 65 and 7 years of service; Firefighters' Retirement System (FRS), whose retirement eligibility (D.R.O.P. entry) provisions are as follows: 25 years of service at any age; or, age 50 and 20 years of service; and, the Municipal Police Employees' Retirement System (MPERS), whose retirement eligibility (D.R.O.P. entry) provisions are as follows: 25 years of service at any age; age 50 and 20 years of service; or, age 55 and 12 years of service. The plan provisions are contained in the official plan documents.

Life insurance coverage of \$10,000 is available to retirees by election. The retiree pays 100% of the "cost" of the retiree life insurance, but it is the blended premium on which this retiree "cost" is based. Since GASB 45 requires the use of "unblended" rates for valuation purposes, this results in an implicit subsidy of the retiree life insurance cost by the employer. Before November 1, 2009, the 94GAR mortality table described above was used to "unblend" the rates so as to reproduce the composite blended rate overall as the rate structure to calculate the actuarial valuation results for life insurance. All of the assumptions used for the valuation of the medical benefits have been used except for the trend assumption; zero trend was used for life insurance. Insurance coverage for retirees ceases at age 70. As of the actuarial valuation performed on November 1, 2009, the life insurance premiums are unblended; therefore, an adjustment was made removing the implied subsidy from the current year OPEB cost calculation in the fiscal year ending October 31, 2010.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

**Contribution Rates:** Employees do not contribute to their post employment benefits costs until they become retirees and begin receiving those benefits. The plan provisions and contribution rates are contained in the official plan documents.

**Funding Policy:** Until 2007, the Lafayette Consolidated Government recognized the cost of providing post-employment medical and life benefits (Lafayette Consolidated Government's portion of the retiree medical and life benefit premiums) as an expense when the benefit premiums were due and thus financed the cost of the post-employment benefits on a pay-as-you-go basis. Effective with the fiscal year beginning November 1, 2007, the Lafayette Consolidated Government implemented Government Accounting Standards Board Statement Number 45, *Accounting and Financial Reporting by Employers for Post employment Benefits Other than Pensions* (GASB 45). The funding policy is not to fund the ARC except to the extent of the current year's retiree funding costs.

In the fiscal year ending October 31, 2010, the Lafayette Consolidated Government's portion of health care funding cost for retired employees totaled \$1,090,998 and life totaled \$-0-. These amounts were applied toward the Net OPEB Benefit Obligation as shown below.

**Annual Required Contribution:** Lafayette Consolidated Government's Annual Required Contribution (ARC) is an amount actuarially determined in accordance with GASB 45. The Annual Required Contribution (ARC) is the sum of the Normal Cost plus the contribution to amortize the Actuarial Accrued Liability (AAL). A level dollar, open amortization period of 30 years (the maximum amortization period allowed by GASB 43/45) has been used for the post-employment benefits. The total ARC for the fiscal year ending October 31, 2010 is \$1,675,744 for post-employment benefits, as set forth below:

	Medical	Life	Total
Normal Cost	\$ 524,194	\$ -	\$ 524,194
30-year UAL amortization amount	<u>1,151,550</u>	<u>-</u>	<u>1,151,550</u>
Annual required contribution	<u>\$ 1,675,744</u>	<u>\$ -</u>	<u>\$ 1,675,744</u>

**Net Post-employment Benefit Obligation (Asset):** The table below shows Lafayette Consolidated Government's Net Other Post-employment Benefit (OPEB) Obligation (Asset) for fiscal year ending October 31, 2010:

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

	<u>Medical</u>	<u>Life</u>	<u>Total</u>
Annual required contribution	\$ 1,675,744	\$ -	\$ 1,675,744
Interest on Net OPEB Obligation (Asset)	73,515	-	73,515
ARC adjustment	(106,284)	-	(106,284)
Adjustment for unblended life insurance premiums	<u>-</u>	<u>(64,668)</u>	<u>(64,668)</u>
OPEB Cost	1,642,975	(64,668)	1,578,307
Contributions made	<u>(1,090,998)</u>	<u>-</u>	<u>(1,090,998)</u>
Change in Net OPEB Obligation	551,977	(64,668)	487,309
Beginning Net OPEB Obligation (Asset), 11/1/09	<u>1,837,866</u>	<u>64,668</u>	<u>1,902,534</u>
Ending Net OPEB Obligation (Asset), 10/31/10	<u>\$ 2,389,843</u>	<u>\$ -</u>	<u>\$ 2,389,843</u>

The Lafayette Consolidated Government's annual post employment benefits (PEB) cost, percentage of the cost contributed, and the net unfunded post employment benefits (PEB) liability (asset) for 2008, 2009, and 2010 follows:

	<u>Post Employment Benefit</u>	<u>Annual OPEB Cost</u>	<u>Percentage of Annual OPEB Cost Contributed</u>	<u>Net OPEB Obligation</u>
Fiscal year ending:				
October 31, 2008-				
	Medical	\$ 2,229,063	58.4%	\$ 927,199
	Life	<u>45,884</u>	28.9%	<u>32,625</u>
	Total	<u>\$ 2,274,947</u>		<u>\$ 959,824</u>
October 31, 2009-				
	Medical	\$ 2,212,531	58.8%	\$ 1,837,866
	Life	<u>45,302</u>	29.3%	<u>64,668</u>
	Total	<u>\$ 2,257,833</u>		<u>\$ 1,902,534</u>
October 31, 2010-				
	Medical	\$ 1,642,975	66.4%	\$ 2,389,843
	Life	<u>(64,668)</u>	0.0%	<u>-</u>
	Total	<u>\$ 1,578,307</u>		<u>\$ 2,389,843</u>

Funded Status and Funding Progress: In the fiscal year ending October 31, 2010, Lafayette Consolidated Government made no contributions to its post employment benefits plan. The plan was not funded at all, has no assets, and hence has a funded ratio of zero. As of October 31, 2010, the Actuarial Accrued Liability (AAL) was \$19,912,894, which is defined as that portion, as determined by a particular actuarial cost method (Lafayette Consolidated Government uses the Projected Unit Credit Cost Method), of the actuarial present value of post employment plan benefits and expenses which is not provided by normal cost. Since the plan was not funded in fiscal year 2010, the entire actuarial accrued liability of \$19,912,894 was unfunded.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

	<u>Medical</u>	<u>Life</u>	<u>Total</u>
Actuarial Accrued Liability (AAL)	\$ 19,912,894	\$ -	\$ 19,912,894
Actuarial Value of Plan Assets	-	-	-
Unfunded Act Accrued Liability (UAAL)	<u>19,912,894</u>	<u>-</u>	<u>19,912,894</u>
Funded Ratio (Act Val. Assets/AAL)	0%	0%	0%
Covered payroll (active plan members)	<u>\$ 98,905,462</u>	<u>\$ 98,905,462</u>	<u>\$ 98,905,462</u>
UAAL as a percentage of covered payroll	20.1%	0.0%	20.1%

The schedule of funding progress included in required supplementary information following the notes to the financial statements presents multi-year trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

**Actuarial Methods and Assumptions:** Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. The actuarial valuation for post employment benefits includes estimates and assumptions regarding (1) turnover rate; (2) retirement rate; (3) health care cost trend rate; (4) mortality rate; (5) discount rate (investment return assumption); and (6) the period to which the costs apply (past, current, or future years of service by employees). Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future.

The actuarial calculations are based on the types of benefits provided under the terms of the substantive plan (the plan as understood by Lafayette Consolidated Government and its employee plan members) at the time of the valuation and on the pattern of sharing costs between Lafayette Consolidated Government and its plan members to that point. The projection of benefits for financial reporting purposes does not explicitly incorporate the potential effects of legal or contractual funding limitations on the pattern of cost sharing between Lafayette Consolidated Government and plan members in the future. Consistent with the long-term perspective of actuarial calculations, the actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial liabilities and the actuarial value of assets.

**Actuarial Cost Method:** The ARC is determined using the Projected Unit Credit Cost Method. The employer portion of the cost for retiree medical care in each future year is determined by projecting the current cost levels using the healthcare cost trend rate and discounting this projected amount to the valuation date using the other described pertinent actuarial assumptions, including the investment return assumption (discount rate), mortality, and turnover.

**Actuarial Value of Plan Assets:** As of the valuation date, there are not any assets. It is anticipated that in future valuations a smoothed market value consistent with Actuarial Standards Board ASOP 6, as provided in paragraph number 125 of GASB Statement 45.

**Turnover Rate:** An age-related turnover scale based on actual experience as described by administrative staff has been used. The rates, when applied to the active employee census, produce an annual turnover of approximately 13.75%. The rates for each age are below:

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
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Notes to the Basic Financial Statements (Continued)

Age	% Turnover
18 - 25	25.0%
26 - 40	15.0%
41 - 54	12.0%
55+	8.0%

Post employment Benefit Plan Eligibility Requirements: It is assumed that entitlement to benefits will commence six years after earliest eligibility to enter the D.R.O.P. as described on the first page of this letter under the heading "Plan Description". This consists of three to five years in D.R.O.P. in combination with an additional one to three years delay. Medical benefits are provided to employees upon actual retirement. Employees are covered by four different Retirement Systems: Municipal Employees Retirement System (MERS), whose retirement eligibility (D.R.O.P. entry) provisions are as follows: 25 years of service at any age; or, age 60 and 10 years of service; Parochial Employees Retirement System (PERS), whose retirement eligibility (D.R.O.P. entry) provisions are as follows: 30 years of service at any age; age 55 and 25 years of service; age 60 and 10 years of service; or, age 65 and 7 years of service; Firefighters' Retirement System (FRS), whose retirement eligibility (D.R.O.P. entry) provisions are as follows: 25 years of service at any age; or, age 50 and 20 years of service; and, the Municipal Police Employees' Retirement System (MPERS), whose retirement eligibility (D.R.O.P. entry) provisions are as follows: 25 years of service at any age; age 50 and 20 years of service; or, age 55 and 12 years of service. Entitlement to benefits continues through Medicare to death.

Investment Return Assumption (Discount Rate): GASB Statement 45 states that the investment return assumption should be the estimated long-term investment yield on the investments that are expected to be used to finance the payment of benefits. Since the ARC is not currently being funded and not expected to be funded in the near future, a 4% annual investment return has been used in this valuation. This is a conservative estimate of the expected long term return of a balanced and conservative investment portfolio under professional management.

Health Care Cost Trend Rate: The expected rate of increase in medical cost is based on projections performed by the Office of the Actuary at the Centers for Medicare & Medicaid Services as published in National Health Care Expenditures Projections: 2003 to 2013, Table 3: National Health Expenditures, Aggregate and per Capita Amounts, Percent Distribution and Average Annual Percent Change by Source of Funds: Selected Calendar Years 1990-2013, released in January, 2004 by the Health Care Financing Administration ([www.cms.hhs.gov](http://www.cms.hhs.gov)). "State and Local" rates for 2008 through 2013 from this report were used, with rates beyond 2013 graduated down to an ultimate annual rate of 5.0% for 2016 and later.

Mortality Rate: The 1994 Group Annuity Reserving (94GAR) table, projected to 2002, based on a fixed blend of 50% of the unloaded male mortality rate and 50% of the unloaded female mortality rates, was used. This is a published mortality table which was designed to be used in determining the value of accrued benefits in defined benefit pension plans.

Method of Determining Value of Benefits: The "value of benefits" has been assumed to be the portion of the premium after retirement date expected to be paid by the employer for each retiree and has been used as the basis for calculating the actuarial present value of OPEB benefits to be paid. The medical rates provided are "blended" rates for active and retired. Since "unblended" rates are required by GASB 45 for valuation purposes, we have estimated the unblended retiree rates for pre-Medicare eligibility as being 130% of the blended rates. Coverage is not provided for retirees after Medicare eligibility.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

(13) Risk Management

The 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	\$ 500,000
General liability	Unlimited
Errors and omissions	Unlimited
Automobile liability	Unlimited
Fleet collision	Unlimited
Property	\$ 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:

	<u>2010</u>	<u>2009</u>
Unpaid claims liability, beginning	\$ 8,519,851	\$ 10,044,470
Current year claims and changes in estimates	3,910,631	1,667,747
Claims paid	<u>(3,403,813)</u>	<u>(3,192,366)</u>
Unpaid claims liability, ending	<u>\$ 9,026,669</u>	<u>\$ 8,519,851</u>

Although the Government's Self-Insurance Fund is operated on a unitary basis, contributions for premiums, reserves and losses for coverages are divided between those applicable to the Government's utilities and communications systems and those applicable to non-utility funds (funded primarily from General Fund revenues). These contributions are also reported as external transactions. The net assets at October 31, 2010 are applicable to utility and non-utility activity as follows:

Net assets:	
Utilities	\$ (653,921)
Communications	(108,369)
Other	<u>(7,520,885)</u>
Total	<u><u>\$ (8,283,175)</u></u>

Each year, the Utilities and Communications systems 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

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
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Notes to the Basic Financial Statements (Continued)

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:

	2010	2009
Claims liability, beginning	\$ 1,192,067	\$ 1,186,228
Current year claims and changes in estimates	17,105,333	17,101,219
Claims paid	<u>(17,055,900)</u>	<u>(17,095,380)</u>
Claims liability, ending	<u>\$ 1,241,500</u>	<u>\$ 1,192,067</u>

(14) Lawsuit Settlement

On July 11, 2008, a final settlement was reached whereby the Lafayette City Parish Consolidated Government agreed to pay the plaintiffs of a class action lawsuit a total settlement of \$7,500,000, including attorney fees and costs. The terms of the settlement required an initial payment of \$2,200,000 and the remaining balance to be paid in six (6) annual installments. As of October 31, 2010, \$827,389 has been recorded as a liability/expenditure in the fund financial statements of the City of Lafayette – General Fund, and \$2,515,681 has been included as a claim payable/expense on the government-wide statements of net assets and activities.

(15) Dedication of Proceeds and Flow of Funds - Sales and Use Taxes

City of Lafayette

- A. Proceeds of the 1961 1% sales and use tax levied by the City of Lafayette (2010 collections \$36,745,810) 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 35% of the annual sales tax revenues.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
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Notes to the Basic Financial Statements (Continued)

Proceeds of the tax have been pledged and dedicated to the retirement of various Public Street and Drainage Bonds with outstanding principal balances totaling \$163,780,000 at October 31, 2010.

- B. Proceeds of the 1985 1% sales and use tax levied by the City of Lafayette (2010 collections \$31,067,607) 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 35% of the annual sales tax revenues.

Proceeds of the tax have been pledged and dedicated to the retirement of Public Streets and Drainage Bonds with outstanding principal balances totaling \$144,465,000 at October 31, 2010.

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 \$4,965,905 for the period ended October 31, 2010.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

(16) Employee Retirement Systems

The 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:

A. 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 employer contribution rate was 13.50% through June 30, 2010 and 14.25% beginning July 1, 2010. 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, 2010, 2009, and 2008 were \$2,868,716, \$2,847,592, and \$2,618,113, respectively, equal to the required contribution each year.

B. 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 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 rate was 12.25% through December 31, 2009 and 15.75% beginning January 1, 2010. 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, 2010, 2009, and 2008 were \$6,230,806, \$4,744,355, and \$3,923,302, respectively, equal to the required contribution each year.

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Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

C. 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 at a rate established by State statute. The rate was 11.00% through June 30, 2010 and 25.00% beginning July 1, 2010. The Government's contributions to the System for the years ended October 31, 2010, 2009, and 2008 were \$2,211,345, \$1,331,130, and \$1,445,909, respectively, equal to the required contribution for each year.

D. 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.

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 rate was 14.00% through June 30, 2010 and 21.50% beginning July 1, 2010. 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, 2010, 2009, and 2008 were \$1,860,826, \$1,353,212, and \$1,233,788, respectively, equal to the required contribution for each year.

(17) Contract for Purchase of Power

On May 1, 1977, the City of Lafayette entered into a power sales contract with the 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.

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Notes to the Basic Financial Statements (Continued)

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.

(18) Deficit Fund Balance and Unrestricted Net Assets of Individual Funds

The following funds reported deficits at October 31, 2010:

Enterprise funds:	
Communications System	\$(12,325,234)
Internal service funds:	
Self-Insurance	(8,283,175)
Nonmajor governmental funds:	
1997B Sales Tax	(83,074)
2009 Parish General Obligation Bonds	(490,190)

These deficits will be funded by future excess revenues and issuance of bonds.

(19) Contingent Liabilities

The 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.

The Government receives grants for specific purposes that are subject to review and audit by the agencies providing the funding. Such audits and reviews could result in expenses being disallowed under the terms and conditions of the grants. In the opinion of management, such disallowances, if any, would be immaterial.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
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Notes to the Basic Financial Statements (Continued)

(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 80 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 is working with the Louisiana Department of Environmental Quality (LaDEQ) to determine what, if any, further remediation or testing at the site will be required. LaDEQ's Risk Evaluation and Corrective Action Program or "RECAP" now governs the remediation that may be required. While all investigations performed in the past were done with the approval of the LaDEQ, the RECAP regulations require testing and analyses not required during the initial investigations. The City is in the process of performing the required additional investigations at the site. The LaDEQ continues to be involved with all aspects of the project. Approval will be obtained from the LaDEQ prior to any additional investigation.

Based on information currently available, it appears that the site will require some minimal remediation and future monitoring. Costs for those tasks are estimated at \$200,000 and are accrued in the Utilities System Fund at October 31, 2010.

(21) Commitments

On August 4, 2009, the LPPA and the Louisiana Energy and Power Authority entered into a two-year contract with Arch Coal Sales Company, Inc. The LPPA's share of the contract tonnage to be purchased is 1,800,000 tons.

The term of the contract and annual quantities to be purchased are as follows:

<u>Calendar Year</u>	<u>Annual Quantity</u>	<u>Committed Cost</u>	<u>Purchase Commitment</u>
2010	900,000	12.00	\$ 10,800,000
2011	900,000	13.25	11,925,000
	<u>1,800,000</u>		<u>\$ 22,725,000</u>

The contract price per ton is to be adjusted quarterly based upon the changes in certain economic indices stated in the contract.

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Notes to the Basic Financial Statements (Continued)

(22) Compensation of Council

A detail of compensation paid to individual council members for the period ended October 31, 2010 follows:

Jared Bellard	\$ 23,170
Donald Bertrand	23,598
Kenneth Boudreaux	25,487
Jay Castille	23,598
Raymond Dore	23,170
Keith Patin	23,170
Brandon Shelvin	25,487
Purvis Morrison	23,170
William Theriot	<u>23,170</u>
	<u>\$ 214,020</u>

(23) Operating Leases

Discretely Presented Component Units:

The Lafayette Regional Airport leases buildings, hangars, land and terminal space to a number of tenants. Due to the nature of those leases, they are all classified as operating leases. The following is a schedule by years of minimum future rentals on non-cancelable operating leases as of December 31, 2009 (fiscal year included in this report):

<u>Year Ended December 31</u>	
2010	\$ 2,208,929
2011	2,049,574
2012	1,934,701
2013	1,713,013
2014	1,692,149
Thereafter	<u>12,890,454</u>
Total minimum future rentals	<u>\$ 22,488,820</u>

Certain rentals included above relate to tenants with scheduled annual CPI adjustments. Those annual adjustments could not be determined. Therefore, the 2009 rents were used for all years.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
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Notes to the Basic Financial Statements (Continued)

(24) Capital Leases

Primary Government:

The Government has leased equipment under a capital lease in the amount of \$99,763. The current year depreciation on this asset is \$19,942 and accumulated depreciation at year end is \$81,461.

The following is a schedule of the future minimum lease payments under the capital lease, and the present value of the net minimum lease payments at October 31, 2010:

Year Ended October 31	
2011	\$ 24,131
Less: amount representing interest	<u>(984)</u>
Present value of future minimum lease payments	<u>\$ 23,147</u>

(25) Interfund Balances

Interfund balances at October 31, 2010 consist of the following:

	Due from	Due to
Major funds:		
General Fund	\$ 2,346,035	\$ 2,462,983
1961 Sales Tax Trust	16,759	3,053,105
1985 Sales Tax Trust	13,065	2,560,584
Sales Tax Capital Improvements	4,034,563	116,824
Nonmajor governmental funds:		
Special revenue funds	2,945,707	801,347
Debt service funds	402,733	1,554,258
Capital projects funds	70,503	29,823
Enterprise funds:		
Utilities System	2,482,515	1,422,270
Communications System	550,564	147,228
Lafayette Public Power Authority	-	1,586,105
Other	871,825	-
Internal service funds	587,877	587,077
Fiduciary Funds	-	<u>542</u>
	<u>\$14,322,146</u>	<u>\$14,322,146</u>

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.

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Notes to the Basic Financial Statements (Continued)

(26) Interfund Transfers

Internal transfers for the year ended October 31, 2010 consist of the following:

	<u>Transfers In</u>	<u>Transfers Out</u>
Major funds:		
General Fund	\$ 34,345,934	\$ 14,376,069
1961 Sales Tax Trust	263,908	36,709,722
1985 Sales Tax Trust	389,913	31,185,628
Sales Tax Capital Improvements	14,853,458	42,422
Nonmajor governmental funds:		
Special revenue funds	9,570,628	7,454,174
Debt service funds	30,337,881	383,723
Capital projects funds	-	548,057
Enterprise funds:		
Other	934,481	-
Fiduciary Funds	3,592	-
	<u>\$ 90,699,795</u>	<u>\$ 90,699,795</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.

(27) Receivable and Payable Between Primary Government and Component Units

Receivable and payable balances at October 31, 2010 between the primary government and component units in the fund financial statements were as follows:

	<u>Receivable</u>	<u>Payable</u>
Primary Government:		
General Fund	\$ 17,190	\$ 1,714,177
Component Units:		
Criminal Court	1,659,313	-
Police Pension and Relief Fund	13,359	-
Lafayette Parish Communication District	41,505	17,190
	<u>\$ 1,731,367</u>	<u>\$ 1,731,367</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
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Notes to the Basic Financial Statements (Continued)

(28) Transactions Between Primary Government and Discretely Presented Component Units

The following transactions between the primary government and its discretely presented component units for the year ended October 31, 2010 are classified as external transactions in the government-wide statement of activities:

General Fund:

Transfer to Criminal Court to subsidize operations	\$(1,659,313)
Transfer to Cajundome Commission to subsidize operations	(400,000)
Transfer to Airport Commission to subsidize operations	-
Transfer to Police Pension and Relief Fund to subsidize operations	(198,359)
Transfer to Lafayette Parish Communications District to fund operations	(50,417)
Other governmental funds:	
Transfer loan collections to Downtown Development Authority as budgeted	(38,192)
Transfer from Downtown Development Authority to help fund road and bridge maintenance	31,916
Total	<u><u>\$(2,314,365)</u></u>

(29) Interfund Loan – Note Receivable/Note Payable

The Communications System operating as a separate system independent of the Utilities System issued \$110,405,000 of Series 2007 Communications System Revenue Bonds on June 28, 2007 to provide funds for the Communications Project. The Communications Project includes (i) the construction of a communications network within the City and surrounding areas, (ii) the Fiber to the Home (“FTTH”) electronics which integrates the voice, video and data signals onto the fiber network and separates the signals for use at the customer premise, (iii) a cable television head-end facility, where incoming signals are amplified, converted, processed, and combined for transmission to customers, (iv) a telephone switch, (v) a network operations center where control and monitoring of the communications system takes place, (vi) internet servers and equipment, (vii) costs of issuance, (vii) capitalized interest, and (ix) working capital. See Note 11 for more details on the bonds.

In addition to the sale of bonds to fund the Communications Project, the Communications System entered into various notes payable to the Utilities System for costs associated with the start-up of the new Communications System which were advanced by the Utilities System.

Note Payable #1 - Start-up Costs - In accordance with La. R.S. 45:844.52(C)(2), funds advanced by the City general fund or other enterprise fund for start-up costs of the Communications System must be repaid at interest rates and on terms and conditions available to private enterprises in the open market. As such, the Communications System executed a note payable dated June 29, 2007 in favor of the Utilities System in the amount of \$2,418,562 for the repayment of start-up costs at a rate of 6.45% per annum for 20 years. Start-up costs include legal, engineering, and other professional services, cost of a feasibility study, bond ratings, and other costs associated with obtaining financing occurred during the period of July 7, 2004 through June 28, 2007. The terms of the note provided for annual payments of \$218,629 beginning June 29, 2008 and ending June 29, 2027. During 2010, the amount borrowed was increased to \$3,035,767 at a rate of 5.08% per annum. The terms of the note were amended to 25 years from the original loan date with annual payments of principal due beginning December 29, 2011 and semi-annual payments of interest beginning December 29, 2010.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

Note Payable #2 - 2007 Expenses - This note dated October 31, 2007 covers legal and other professional fees, payroll, benefits, and transportation costs advanced subsequent to the bond issue, but prior to the transfer of the fiber assets to the Communications System (period of June 29, 2007 through October 31, 2007). The original note payable was \$203,578 with a rate of 4.16% and a five year term. The terms of the note provided for annual payments of \$45,935 beginning October 31, 2008 and ending October 31, 2012. During 2010, the amount borrowed was increased to \$213,462 at a rate of 4.63% per annum. The terms of the note were amended to 12 years from the original loan date with annual payments of \$25,202 beginning November 1, 2009.

Note Payable #3- Fiber Assets - This note dated November 1, 2007 covers the reimbursement to the Utilities System for the transfer of its fiber optic network, including various related vehicles and equipment, and its fiber inventory to the Communications Services Enterprise Fund. The original note payable was \$9,073,734 with a rate of 5.08% per annum for 25 years. The terms of the note provided for annual payments of \$648,975 beginning November 1, 2008 and ending November 1, 2032. During 2010, the amount borrowed was increased to \$11,387,718, with annual payments of principal due beginning May 1, 2012 and semi-annual interest payments beginning November 1, 2010.

Note Payable #4- Imputed Taxes - This note dated September 30, 2009 covers the amount to be paid to the Utilities System for imputed taxes which are obligated to be included in its rates an amount equal to all taxes, fees, and other assessments that would be applicable to a similarly situated private provider of the same services in accordance with the Louisiana Public Service Commission (LPSC) Cost Allocation and Affiliate Transaction Rules as adopted by the LPSC on September 14, 2005. The applicable imputed taxes include: property, franchise, and sales taxes. The note payable is equal to the 2009 imputed taxes of \$2,744,305 with a rate of 3.26% per annum for 12 years. The terms of the note provide for an initial payment of \$89,464 on September 30, 2010 and annual payments of \$300,885 beginning September 30, 2011 and ending November 1, 2021.

The total of the notes is reported as an interfund loan – note receivable in the Utilities System Fund and an interfund loan – note payable in the Communications System Enterprise Fund.

The annual debt service requirements to maturity of these notes outstanding at October 31, 2010 follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2011	\$ 315,892	\$ 830,608	\$ 1,146,500
2012	652,553	820,712	1,473,265
2013	677,502	791,525	1,469,027
2014	702,721	761,202	1,463,923
2015	729,517	729,728	1,459,245
2016-2020	4,046,724	3,128,109	7,174,833
2020-2024	3,718,418	2,185,986	5,904,404
2025-2029	4,404,500	1,204,428	5,608,928
2030-2033	2,102,079	159,801	2,261,880
	<u>\$ 17,349,906</u>	<u>\$ 10,612,099</u>	<u>\$ 27,962,005</u>

(30) Subsequent Event Review

The Government's management has evaluated subsequent events through April 15, 2011, the date which the financial statements were available to be issued.

**REQUIRED  
SUPPLEMENTARY INFORMATION**

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana  
General Fund

Combined Budgetary Comparison Schedule  
For the Year Ended October 31, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Taxes -				
Ad valorem	\$ 21,551,900	\$ 21,551,900	\$ 21,645,542	\$ 93,642
Sales and use	6,144,000	5,094,000	4,965,905	(128,095)
Utility System payments in lieu of taxes	19,000,000	19,462,860	19,462,860	-
Other	3,218,884	3,303,884	3,429,861	125,977
Licenses and permits	2,433,660	2,533,660	2,598,987	65,327
Intergovernmental -				
Federal grants	-	1,157,720	363,964	(793,756)
State grants	2,000	58,218	58,195	(23)
State shared revenue	1,191,000	1,191,000	1,419,393	228,393
Other	109,248	406,095	208,473	(197,622)
Charges for services	6,920,430	7,042,854	6,384,827	(658,027)
Fines and forfeits	1,328,700	1,328,700	1,517,363	188,663
Investment earnings	905,000	451,000	158,186	(292,814)
Miscellaneous	1,371,250	1,275,446	1,371,952	96,506
Total revenues	<u>64,176,072</u>	<u>64,857,337</u>	<u>63,585,508</u>	<u>(1,271,829)</u>
<b>Expenditures:</b>				
Current -				
General government	21,626,232	22,606,351	20,527,610	2,078,741
Public safety	46,254,222	49,111,240	47,299,460	1,811,780
Traffic and transportation	2,704,847	2,684,327	2,419,214	265,113
Streets and drainage	12,935,197	12,787,219	12,156,126	631,093
Culture and recreation	462,000	497,879	78,196	419,683
Health and welfare	135,800	138,800	125,010	13,790
Economic opportunity	130,008	571,031	204,365	366,666
Debt service:				
Principal retirement	1,340,000	1,340,000	1,340,000	-
Interest and fiscal charges	2,315,325	2,315,325	2,285,575	29,750
Total expenditures	<u>87,903,631</u>	<u>92,052,172</u>	<u>86,435,556</u>	<u>5,616,616</u>
Deficiency of revenues over expenditures	<u>(23,727,559)</u>	<u>(27,194,835)</u>	<u>(22,850,048)</u>	<u>4,344,787</u>
<b>Other financing sources (uses):</b>				
Transfers in	34,737,050	33,082,363	34,345,934	1,263,571
Transfers out	(14,951,589)	(15,451,679)	(14,376,069)	1,075,610
Transfers from component units	-	-	40,988	40,988
Transfers to component units	(2,220,889)	(2,322,516)	(2,349,077)	(26,561)
Total other financing sources (uses)	<u>17,564,572</u>	<u>15,308,168</u>	<u>17,661,776</u>	<u>2,353,608</u>
Net change in fund balance	(6,162,987)	(11,886,667)	(5,188,272)	6,698,395
Fund balance, beginning	<u>24,876,897</u>	<u>34,167,458</u>	<u>31,017,391</u>	<u>(3,150,067)</u>
Fund balance, ending	<u>\$ 18,713,910</u>	<u>\$ 22,280,791</u>	<u>\$ 25,829,119</u>	<u>\$ 3,548,328</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana  
1961 Sales Tax Trust Fund

Budgetary Comparison Schedule  
For the Year Ended October 31, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Taxes -				
Sales and use	\$ 37,089,406	\$ 34,595,090	\$ 36,745,810	\$ 2,150,720
Investment earnings	<u>25,000</u>	<u>15,000</u>	<u>18,578</u>	<u>3,578</u>
Total revenues	37,114,406	34,610,090	36,764,388	2,154,298
<b>Expenditures:</b>				
Current -				
General government	<u>310,000</u>	<u>310,000</u>	<u>318,574</u>	<u>(8,574)</u>
Excess of revenues over expenditures	<u>36,804,406</u>	<u>34,300,090</u>	<u>36,445,814</u>	<u>2,145,724</u>
<b>Other financing sources (uses):</b>				
Transfers in	500,000	300,000	263,908	(36,092)
Transfers out	<u>(37,304,406)</u>	<u>(34,600,090)</u>	<u>(36,709,722)</u>	<u>(2,109,632)</u>
Total other financing sources (uses)	<u>(36,804,406)</u>	<u>(34,300,090)</u>	<u>(36,445,814)</u>	<u>(2,145,724)</u>
Net change in fund balance	-	-	-	-
Fund balance, beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana  
1985 Sales Tax Trust Fund

Budgetary Comparison Schedule  
For the Year Ended October 31, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Taxes -				
Sales and use	\$ 32,140,931	\$ 29,837,070	\$ 31,067,607	\$ 1,230,537
Investment earnings	<u>20,000</u>	<u>12,000</u>	<u>15,699</u>	<u>3,699</u>
Total revenues	32,160,931	29,849,070	31,083,306	1,234,236
<b>Expenditures:</b>				
Current -				
General government	<u>290,000</u>	<u>290,000</u>	<u>287,591</u>	<u>2,409</u>
Excess of revenues over expenditures	<u>31,870,931</u>	<u>29,559,070</u>	<u>30,795,715</u>	<u>1,236,645</u>
<b>Other financing sources (uses):</b>				
Transfers in	525,000	400,000	389,913	(10,087)
Transfers out	<u>(32,395,931)</u>	<u>(29,959,070)</u>	<u>(31,185,628)</u>	<u>(1,226,558)</u>
Total other financing sources (uses)	<u>(31,870,931)</u>	<u>(29,559,070)</u>	<u>(30,795,715)</u>	<u>(1,236,645)</u>
Net change in fund balance	-	-	-	-
Fund balance, beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Schedule of Funding Progress  
For the Year Ended October 31, 2010

Fiscal Year Ended	Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liabilities (AAL)	Unfunded Actuarial Accrued Liabilities (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll
10/31/08	11/01/07	\$ -	\$26,823,528	\$26,823,528	0.0%	\$78,858,880	34.0%
10/31/09	11/01/07	\$ -	\$26,823,528	\$26,823,528	0.0%	\$96,065,818	27.9%
10/31/10	11/01/09	\$ -	\$19,912,894	\$19,912,894	0.0%	\$98,905,462	20.1%

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Notes to Budgetary Comparison Schedules

Note 1. Budgeting Policy

The City-Parish Government follows the procedures detailed below in adopting its budget.

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.
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 presented in the budgetary comparison schedules are adopted on a basis consistent with generally accepted accounting principles as applied to governmental units.
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.
8. All budgeted amounts presented reflect the original budget and the final budget (which have been adjusted for legally authorized revisions during the year).

Note 2. Excess of Expenditures Over Appropriations

The following individual fund had actual expenditures in excess of budgeted expenditures for the year ended October 31, 2010:

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Negative Variance</u>
1961 Sales Tax Trust Fund	<u>\$310,000</u>	<u>\$310,000</u>	<u>\$318,574</u>	<u>\$ (8,574)</u>

**OTHER SUPPLEMENTARY INFORMATION**

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana  
General Funds

Combining Balance Sheet  
October 31, 2010

	City	Parish	Total
<b>ASSETS</b>			
Cash	\$ 1,165,767	\$ 417,502	\$ 1,583,269
Investments	21,019,928	7,442,393	28,462,321
Accounts receivable, net	704,127	176,328	880,455
Accrued interest receivable	47,051	16,659	63,710
Due from other funds	2,288,811	57,224	2,346,035
Due from component units	8,595	8,595	17,190
Due from other governmental agencies	462,955	765,775	1,228,730
Prepaid expense	1,615	-	1,615
Total assets	<u>\$25,698,849</u>	<u>\$ 8,884,476</u>	<u>\$ 34,583,325</u>
<b>LIABILITIES AND FUND BALANCES</b>			
Liabilities:			
Accounts payable	\$ 927,890	\$ 117,997	\$ 1,045,887
Accrued salaries and benefits	1,776,003	64,397	1,840,400
Accrued liabilities	827,389	-	827,389
Other payables	849,432	11,318	860,750
Due to other funds	2,448,593	14,390	2,462,983
Due to component units	54,864	1,659,313	1,714,177
Deferred revenue	2,620	-	2,620
Total liabilities	<u>6,886,791</u>	<u>1,867,415</u>	<u>8,754,206</u>
Fund balances:			
Reserved for encumbrances	86,038	304,919	390,957
Unreserved -			
Designated for subsequent year's expenditures	9,457,455	1,534,741	10,992,196
Designated for contingencies	7,000,000	3,500,000	10,500,000
Undesignated	2,268,565	1,677,401	3,945,966
Total fund balances	<u>18,812,058</u>	<u>7,017,061</u>	<u>25,829,119</u>
Total liabilities and fund balances	<u>\$25,698,849</u>	<u>\$ 8,884,476</u>	<u>\$ 34,583,325</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana  
General Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
For the Year Ended October 31, 2010

	City	Parish	Total
Revenues:			
Taxes -			
Ad valorem	\$ 18,563,066	\$ 3,082,476	\$ 21,645,542
Sales and use	-	4,965,905	4,965,905
Utility System payments in lieu of taxes	19,462,860	-	19,462,860
Other	2,325,618	1,104,243	3,429,861
Licenses and permits	2,241,240	357,747	2,598,987
Intergovernmental -			
Federal grants	283,970	79,994	363,964
State grants	57,339	856	58,195
State funds: - state shared revenue	189,911	1,229,482	1,419,393
Other	580	207,893	208,473
Charges for services	5,627,677	757,150	6,384,827
Fines and forfeits	1,505,734	11,629	1,517,363
Investment earnings	145,641	12,545	158,186
Miscellaneous	1,325,136	46,816	1,371,952
Total revenues	51,728,772	11,856,736	63,585,508
Expenditures:			
Current:			
General government	19,714,985	812,625	20,527,610
Public safety	44,256,444	3,043,016	47,299,460
Traffic and transportation	2,418,820	394	2,419,214
Streets and drainage	12,081,859	74,267	12,156,126
Culture and recreation	-	78,196	78,196
Health and welfare	-	125,010	125,010
Economic opportunity	-	204,365	204,365
Debt service:			
Principal retirement	1,340,000	-	1,340,000
Interest and fiscal charges	2,285,575	-	2,285,575
Total expenditures	82,097,683	4,337,873	86,435,556
Excess (deficiency) of revenues over expenditures	(30,368,911)	7,518,863	(22,850,048)
Other financing sources (uses):			
Transfers in	28,947,535	7,341	28,954,876
Transfers out	(8,277,869)	(707,142)	(8,985,011)
Internal transfers	5,391,058	(5,391,058)	-
Transfers from component units	40,988	-	40,988
Transfers to component units	(698,359)	(1,650,718)	(2,349,077)
Total other financing sources (uses)	25,403,353	(7,741,577)	17,661,776
Net change in fund balances	(4,965,558)	(222,714)	(5,188,272)
Fund balances, beginning	23,777,616	7,239,775	31,017,391
Fund balances, ending	\$ 18,812,058	\$ 7,017,061	\$ 25,829,119

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT

Lafayette, Louisiana

General Fund - City of Lafayette

Budgetary Comparison Schedule

For the Year Ended October 31, 2010

With Comparative Actual Amounts for the Year Ended October 31, 2009

	2010			Variance with Final Budget Positive (Negative)	2009 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues:</b>					
Taxes -					
Ad valorem	\$18,459,100	\$ 18,459,100	\$18,563,066	\$ 103,966	\$17,855,175
Utility system payments in lieu of taxes	19,000,000	19,462,860	19,462,860	-	18,660,233
Other	2,185,240	2,270,240	2,325,618	55,378	2,130,755
Licenses and permits	2,123,660	2,223,660	2,241,240	17,580	2,245,189
<b>Intergovernmental -</b>					
Federal grants	-	703,841	283,970	(419,871)	442,317
State grants	2,000	57,339	57,339	-	25,726
State shared revenue	200,000	200,000	189,911	(10,089)	199,055
Other	-	18,202	580	(17,622)	-
Charges for services	6,128,430	6,241,054	5,627,677	(613,377)	5,655,234
Fines and forfeits	1,322,700	1,322,700	1,505,734	183,034	1,227,389
Investment earnings	800,000	400,000	145,641	(254,359)	607,170
Miscellaneous	1,325,250	1,265,446	1,325,136	59,690	1,203,233
Total revenues	<u>51,546,380</u>	<u>52,624,442</u>	<u>51,728,772</u>	<u>(895,670)</u>	<u>50,251,476</u>
<b>Expenditures:</b>					
<b>Current -</b>					
General government	20,636,766	21,272,022	19,714,985	1,557,037	18,369,414
Public safety	43,171,175	45,986,767	44,256,444	1,447,341	41,633,013
Traffic and transportation	2,704,847	2,534,327	2,418,820	115,507	2,575,893
Streets and drainage	12,835,197	12,687,219	12,081,859	605,360	11,843,706
<b>Debt service:</b>					
Principal retirement	1,340,000	1,340,000	1,340,000	-	1,285,000
Interest and fiscal charges	2,315,325	2,315,325	2,285,575	29,750	2,341,361
Total expenditures	<u>83,003,310</u>	<u>86,135,660</u>	<u>82,097,683</u>	<u>4,037,977</u>	<u>78,048,387</u>
Deficiency of revenues over expenditures	<u>(31,456,930)</u>	<u>(33,511,218)</u>	<u>(30,368,911)</u>	<u>3,142,307</u>	<u>(27,796,911)</u>
<b>Other financing sources (uses):</b>					
Transfers in	34,736,633	33,082,363	34,338,593	1,256,230	34,878,848
Transfers out	(8,838,690)	(8,947,238)	(8,277,869)	669,369	(7,636,804)
Transfers from component units	-	-	40,988	40,988	35,087
Transfers to component units	(604,000)	(635,000)	(698,359)	(63,359)	(912,650)
Total other financing sources (uses)	<u>25,293,943</u>	<u>23,500,125</u>	<u>25,403,353</u>	<u>1,903,228</u>	<u>26,364,481</u>
Net change in fund balance	(6,162,987)	(10,011,093)	(4,965,558)	5,045,535	(1,432,430)
Fund balance, beginning	<u>17,145,523</u>	<u>24,726,322</u>	<u>23,777,616</u>	<u>(948,706)</u>	<u>25,210,046</u>
Fund balance, ending	<u>\$10,982,536</u>	<u>\$ 14,715,229</u>	<u>\$18,812,058</u>	<u>\$ 4,096,829</u>	<u>\$23,777,616</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana  
General Fund - City of Lafayette

Budgetary Comparison Schedule - Detail of Expenditures  
For the Year Ended October 31, 2010  
With Comparative Actual Amounts for the Year Ended October 31, 2009

	2010			Variance with Final Budget Positive (Negative)	2009 Actual
	Original Budget	Final Budget	Actual		
<b>Elected Officials:</b>					
City Council -					
Personnel costs	\$ 690,780	\$ 698,328	\$ 685,681	\$ 12,647	\$ 657,630
Transportation	12,900	10,800	5,849	4,951	5,818
Materials and supplies	11,000	9,500	7,687	1,813	10,645
Telephone	20,750	20,750	18,619	2,131	17,962
Publications and recording	65,000	55,000	45,494	9,506	41,878
Travel and meetings	50,000	53,000	27,426	25,574	15,645
Printing and postage	31,850	31,930	17,208	14,722	19,597
Professional services	19,500	39,500	10,590	28,910	11,365
Uninsured losses	4,493	21,203	21,203	-	8,272
Professional fees	219,200	260,422	198,958	61,464	215,819
Vehicle subsidy leases	7,000	7,000	6,393	607	6,378
Tourist promotion	13,000	13,420	6,281	7,139	4,532
Training	5,000	5,000	2,294	2,706	4,047
Other	10,400	7,500	4,614	2,886	5,954
Total City Council	<u>1,160,873</u>	<u>1,233,353</u>	<u>1,058,297</u>	<u>175,056</u>	<u>1,025,542</u>
President's Office -					
Operations:					
Personnel costs	615,785	615,785	547,271	68,514	441,245
Transportation	5,500	6,700	6,791	(91)	7,570
Expense allowance	3,600	3,600	3,600	-	3,600
Materials and supplies	6,000	5,245	5,320	(75)	4,342
Travel and meetings	11,000	17,000	16,868	132	9,562
Telephone	15,500	11,100	9,087	2,013	10,498
Printing and postage	4,000	5,600	4,080	1,520	2,340
Vehicle subsidy leases	6,600	6,600	6,000	600	6,000
Municipal dues	2,000	1,000	120	880	155
Contractual services	201,950	215,150	209,571	5,579	196,224
Tourist promotion	28,500	19,400	19,352	48	10,259
Uninsured losses	804	4,399	4,399	-	-
Other	5,100	5,555	2,828	2,727	8,898
	<u>906,339</u>	<u>917,134</u>	<u>835,287</u>	<u>81,847</u>	<u>700,693</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana  
General Fund - City of Lafayette

Budgetary Comparison Schedule - Detail of Expenditures (Continued)  
For the Year Ended October 31, 2010  
With Comparative Actual Amounts for the Year Ended October 31, 2009

	2010			Variance with Final Budget Positive (Negative)	2009 Actual
	Original Budget	Final Budget	Actual		
CAO - Administration & Emergency Operations:					
Personnel costs	357,861	363,261	362,353	908	348,195
Transportation	2,000	2,000	743	1,257	570
Materials and supplies	2,700	3,040	2,769	271	2,229
Travel and meetings	5,900	5,610	3,747	1,863	3,613
Telephone and utilities	5,200	5,700	5,205	495	5,390
Printing and postage	1,400	871	239	632	114
Municipal dues	350	350	264	86	114
Training	4,100	3,700	1,141	2,559	1,712
Vehicle subsidy leases	14,500	13,600	12,790	810	12,955
Uninsured losses	9,094	-	-	-	-
Tourist promotion	350	150	-	150	-
Other	300	1,579	1,383	196	355
	<u>403,755</u>	<u>399,861</u>	<u>390,634</u>	<u>9,227</u>	<u>375,247</u>
CAO - International Trade:					
Personnel costs	266,192	282,087	275,030	7,057	269,121
Transportation	3,500	2,700	2,550	150	1,786
Materials and supplies	13,200	13,353	11,169	2,184	10,929
Travel and meetings	15,783	23,276	21,939	1,337	23,247
Telephone	8,000	7,500	6,544	956	6,350
Printing and postage	4,400	5,415	5,046	369	2,194
Contractual services	14,761	45,305	43,453	1,852	16,935
Maintenance	6,800	14,500	7,515	6,985	6,758
Training	500	850	850	-	250
Tourist/customer relations	25,000	29,561	27,403	2,158	21,152
Utilities	19,400	19,400	17,856	1,544	18,307
Municipal dues	1,900	5,493	5,380	113	3,534
Uniforms	200	254	154	100	127
Other	4,400	5,476	5,476	-	3,979
	<u>384,036</u>	<u>455,170</u>	<u>430,365</u>	<u>24,805</u>	<u>384,669</u>
CAO - Small Business Support Services -					
Personnel costs	37,778	38,678	38,541	137	37,095
Materials and supplies	300	300	-	300	-
Telephone	400	400	274	126	332
Printing and postage	2,400	2,400	2,100	300	65
Training	1,500	1,500	-	1,500	1,031
Other	200	200	40	160	40
	<u>42,578</u>	<u>43,478</u>	<u>40,955</u>	<u>2,523</u>	<u>38,563</u>
Total President's Office	<u>1,736,708</u>	<u>1,815,643</u>	<u>1,697,241</u>	<u>118,402</u>	<u>1,499,172</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana  
General Fund - City of Lafayette

Budgetary Comparison Schedule - Detail of Expenditures (Continued)  
For the Year Ended October 31, 2010  
With Comparative Actual Amounts for the Year Ended October 31, 2009

	2010			Variance with Final Budget Positive (Negative)	2009 Actual
	Original Budget	Final Budget	Actual		
City Court -					
Operations:					
Personnel costs	1,655,700	1,633,600	1,507,582	126,018	1,436,499
Transportation	1,500	1,500	342	1,158	-
Materials and supplies	25,523	25,214	25,201	13	20,947
Telephone and utilities	86,800	86,800	76,310	10,490	74,234
Maintenance	5,600	5,645	4,542	1,103	8,023
Contractual services	128,000	128,000	125,945	2,055	126,735
Printing and postage	10,500	10,764	10,748	16	11,117
Uninsured losses	-	-	-	-	2,729
Other	9,477	9,477	8,528	949	7,269
	<u>1,923,100</u>	<u>1,901,000</u>	<u>1,759,198</u>	<u>141,802</u>	<u>1,687,553</u>
City Marshal:					
Personnel costs	1,207,769	1,274,411	1,256,450	17,961	1,196,427
Transportation	60,000	80,000	75,390	4,610	66,273
Telephone	10,000	10,000	7,583	2,417	7,330
Training	-	25,000	7,645	17,355	-
Uninsured losses	12,113	8,752	8,752	-	22,767
	<u>1,289,882</u>	<u>1,398,163</u>	<u>1,355,820</u>	<u>42,343</u>	<u>1,292,797</u>
Total City Court	<u>3,212,982</u>	<u>3,299,163</u>	<u>3,115,018</u>	<u>184,145</u>	<u>2,980,350</u>
Legal Department -					
Personnel costs	215,043	219,143	212,408	6,735	206,173
Materials and supplies	15,000	19,250	18,431	819	17,789
Telephone	6,000	5,100	4,690	410	4,318
Professional services	98,640	100,640	100,077	563	93,708
Printing and binding	1,300	1,100	615	485	391
Legal fees	608,800	756,100	757,227	(1,127)	637,157
Uninsured losses	37	19	19	-	122,654
Other	2,050	1,100	792	308	2,533
Total Legal Department	<u>946,870</u>	<u>1,102,452</u>	<u>1,094,259</u>	<u>8,193</u>	<u>1,084,723</u>
Total Elected Officials	<u>7,057,433</u>	<u>7,450,611</u>	<u>6,964,815</u>	<u>485,796</u>	<u>6,589,787</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana  
General Fund - City of Lafayette

Budgetary Comparison Schedule - Detail of Expenditures (Continued)  
For the Year Ended October 31, 2010  
With Comparative Actual Amounts for the Year Ended October 31, 2009

	2010			Variance with Final Budget Positive (Negative)	2009 Actual
	Original Budget	Final Budget	Actual		
<b>Office of Finance and Management:</b>					
Associate Chief					
Administrator's Office -					
Personnel costs	353,044	352,444	327,466	24,978	354,825
Training	4,000	3,550	2,902	648	1,423
Materials and supplies	2,600	2,800	2,678	122	1,324
Telephone	3,900	4,150	4,206	(56)	4,003
Travel and meetings	500	500	79	421	116
Printing and postage	1,400	1,400	520	880	925
Vehicle subsidy leases	6,200	6,200	6,000	200	6,000
Dues and licenses	1,800	1,800	1,690	110	1,460
Uninsured losses	30,500	25,496	25,496	-	13,789
Other	23,484	45,522	-	45,522	3,157
	<u>427,428</u>	<u>443,862</u>	<u>371,037</u>	<u>72,825</u>	<u>387,022</u>
Accounting -					
Personnel costs	1,628,155	1,647,255	1,541,133	106,122	1,485,197
Training	4,000	4,000	3,753	247	4,061
Materials and supplies	15,500	19,800	18,805	995	18,959
Telephone	14,000	14,000	12,023	1,977	12,937
Printing and postage	31,000	30,000	28,835	1,165	27,440
Contractual services	2,500	700	485	215	1,761
Other	1,300	1,300	805	495	605
	<u>1,696,455</u>	<u>1,717,055</u>	<u>1,605,839</u>	<u>111,216</u>	<u>1,550,960</u>
Budget Management -					
Personnel costs	553,411	543,411	480,628	62,783	411,734
Training	1,000	1,000	-	1,000	-
Materials and supplies	4,500	4,500	4,251	249	4,062
Telephone	4,000	4,000	3,202	798	3,306
Printing and postage	9,000	9,000	8,820	180	8,264
	<u>571,911</u>	<u>561,911</u>	<u>496,901</u>	<u>65,010</u>	<u>427,366</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana  
General Fund - City of Lafayette

Budgetary Comparison Schedule - Detail of Expenditures (Continued)  
For the Year Ended October 31, 2010  
With Comparative Actual Amounts for the Year Ended October 31, 2009

	2010			Variance with Final Budget Positive (Negative)	2009 Actual
	Original Budget	Final Budget	Actual		
Purchasing and					
Property Management-					
Personnel costs	672,065	664,065	602,252	61,813	554,015
Transportation	2,000	2,000	759	1,241	1,730
Training	1,000	1,000	-	1,000	-
Materials and supplies	7,500	6,500	6,020	480	6,723
Telephone	6,500	7,500	6,712	788	7,054
Printing and postage	21,000	19,000	17,090	1,910	20,085
Other	500	500	-	500	662
	<u>710,565</u>	<u>700,565</u>	<u>632,833</u>	<u>67,732</u>	<u>590,269</u>
General Accounts -					
External appropriations	250,897	251,218	250,945	273	250,128
Duplication costs	120,000	120,000	114,640	5,360	100,648
Professional services	80,500	80,500	47,385	33,115	102,720
Accrued leave	750,000	1,031,608	1,113,845	(82,237)	668,208
Insurance and bonds	783,882	683,882	605,254	78,628	561,660
Uninsured losses	883,333	883,333	834,816	48,517	1,009,180
Unemployment	35,000	100,000	71,470	28,530	30,625
Dues and licenses	40,000	40,000	24,096	15,904	32,839
Utilities - street lighting	1,400,000	1,500,000	1,484,236	15,764	1,528,550
Group insurance - retirees	429,593	429,593	429,593	-	441,956
Debt service	3,655,325	3,655,325	3,625,575	29,750	3,626,361
Election	-	18,392	18,392	-	15,867
	<u>8,428,530</u>	<u>8,793,851</u>	<u>8,620,247</u>	<u>173,604</u>	<u>8,368,742</u>
Total Office of Finance and Management	<u>11,834,889</u>	<u>12,217,244</u>	<u>11,726,857</u>	<u>490,387</u>	<u>11,324,359</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana  
General Fund - City of Lafayette

Budgetary Comparison Schedule - Detail of Expenditures (Continued)  
For the Year Ended October 31, 2010  
With Comparative Actual Amounts for the Year Ended October 31, 2009

	2010			Variance with Final Budget Positive (Negative)	2009 Actual
	Original Budget	Final Budget	Actual		
<b>Administrative Services Department:</b>					
Director's Office -					
Personnel costs	170,442	173,422	161,704	11,718	156,721
Training	2,000	2,000	-	2,000	175
Materials and supplies	1,000	1,750	1,741	9	954
Telephone	2,000	2,000	1,958	42	1,887
Travel and meetings	1,000	250	43	207	992
Printing and postage	300	300	14	286	7
Vehicle subsidy leases	6,200	6,200	6,000	200	6,000
Uninsured losses	37,772	45,457	45,457	-	23,289
Other	100	100	-	100	-
	<u>220,814</u>	<u>231,479</u>	<u>216,917</u>	<u>14,562</u>	<u>190,025</u>
Records Management:					
Personnel costs	111,656	111,656	103,045	8,611	67,814
Training	5,000	4,800	4,607	193	4,023
Materials and supplies	2,500	3,700	3,541	159	2,657
Telephone	1,260	1,260	680	580	418
Transportation	600	600	474	126	389
Travel and meetings	100	100	60	40	15
Printing and postage	-	-	-	-	24
Other	2,450	1,450	1,448	2	4,656
	<u>123,566</u>	<u>123,566</u>	<u>113,855</u>	<u>9,711</u>	<u>79,996</u>
Administrative Operations -					
Human Resources:					
Personnel costs	526,523	533,778	530,611	3,167	514,756
Materials and supplies	9,000	9,000	7,279	1,721	9,178
Telephone	6,500	6,500	5,672	828	5,582
Printing and postage	5,600	5,600	4,318	1,282	4,681
Training	5,300	5,200	2,331	2,869	3,713
Maintenance	1,000	1,000	640	360	295
Professional services	43,000	43,000	31,494	11,506	36,379
Other	2,750	2,450	248	2,202	1,627
	<u>599,673</u>	<u>606,528</u>	<u>582,593</u>	<u>23,935</u>	<u>576,211</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana  
General Fund - City of Lafayette

Budgetary Comparison Schedule - Detail of Expenditures (Continued)  
For the Year Ended October 31, 2010  
With Comparative Actual Amounts for the Year Ended October 31, 2009

	2010			Variance with Final Budget Positive (Negative)	2009 Actual
	Original Budget	Final Budget	Actual		
<b>Communications:</b>					
Personnel costs	189,854	192,954	189,807	3,147	179,816
Transportation	6,000	6,000	4,856	1,144	5,807
Materials and supplies	1,300	1,300	876	424	1,264
Telephone	3,420	4,320	3,335	985	3,422
Printing and postage	2,700	2,550	2,306	244	2,142
Maintenance	15,850	15,850	4,990	10,860	6,413
Other	3,500	3,150	2,479	671	2,287
	<u>222,624</u>	<u>226,124</u>	<u>208,649</u>	<u>17,475</u>	<u>201,151</u>
Total Administrative Operations	<u>822,297</u>	<u>832,652</u>	<u>791,242</u>	<u>41,410</u>	<u>777,362</u>
 Risk Management - Administration fees	 <u>732,136</u>	 <u>741,404</u>	 <u>713,869</u>	 <u>27,535</u>	 <u>707,808</u>
 Total Administrative Services Department	 <u>1,898,813</u>	 <u>1,929,101</u>	 <u>1,835,883</u>	 <u>93,218</u>	 <u>1,755,191</u>
<b>Information Services Department:</b>					
Personnel costs	2,600,005	2,650,105	2,584,814	65,291	2,450,213
Training	90,000	98,000	78,698	19,302	55,417
Materials and supplies	25,000	32,500	26,428	6,072	24,956
Telephone	647,000	631,500	446,671	184,829	188,498
Travel and meetings	5,000	5,000	1,360	3,640	1,858
Vehicle subsidy leases	6,500	6,500	6,008	492	6,000
Printing and postage	2,500	2,300	799	1,501	838
Professional services	1,410,804	1,410,804	1,068,363	342,441	642,837
Maintenance	74,034	74,034	70,877	3,157	76,840
Publications and recording	8,200	8,200	400	7,800	8,306
Other	9,500	9,700	8,007	1,693	6,565
	<u>4,878,543</u>	<u>4,928,643</u>	<u>4,292,425</u>	<u>636,218</u>	<u>3,462,328</u>
Total Information Services Department	<u>4,878,543</u>	<u>4,928,643</u>	<u>4,292,425</u>	<u>636,218</u>	<u>3,462,328</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana  
General Fund - City of Lafayette

Budgetary Comparison Schedule - Detail of Expenditures (Continued)  
For the Year Ended October 31, 2010  
With Comparative Actual Amounts for the Year Ended October 31, 2009

	2010			Variance with Final Budget Positive (Negative)	2009 Actual
	Original Budget	Final Budget	Actual		
<b>Police Department:</b>					
Administration -					
Personnel costs	1,260,803	1,323,775	1,310,940	12,835	1,260,126
Training	20,000	23,180	21,882	1,298	21,399
Materials and supplies	39,500	40,936	38,056	2,880	38,891
Telephone	-	5,484	5,484	-	7,139
Municipal dues	8,275	23,075	23,075	-	16,784
Jailer services	285,100	286,535	286,535	-	285,061
Uninsured losses	900,315	929,902	929,902	-	1,211,971
Rent	3,300	3,300	3,300	-	3,300
Contractual services	168,850	153,900	101,025	52,875	116,636
Uniforms	5,000	2,509	2,509	-	8,600
Travel and meetings	6,400	4,804	4,526	278	5,000
Other	1,250	515	515	-	443
	<u>2,698,793</u>	<u>2,797,915</u>	<u>2,727,749</u>	<u>70,166</u>	<u>2,975,350</u>
Patrol -					
Personnel costs	11,338,262	12,348,880	11,744,585	604,295	10,732,328
Materials and supplies	19,250	41,170	37,241	3,929	23,498
Other	97,000	116,000	118,030	(2,030)	97,929
	<u>11,454,512</u>	<u>12,506,050</u>	<u>11,899,856</u>	<u>606,194</u>	<u>10,853,755</u>
Services -					
Personnel costs	4,258,084	4,182,093	3,923,375	258,718	3,735,381
Uniforms	230,000	191,500	193,575	(2,075)	167,122
Training	127,000	129,181	113,924	15,257	112,817
Transportation	1,302,500	1,419,765	1,363,789	55,976	1,188,016
Materials and supplies	170,300	166,957	157,154	9,803	154,137
Telephone and utilities	442,200	434,700	408,759	25,941	374,421
Travel and meetings	3,000	3,000	3,000	-	2,685
Printing and postage	18,857	29,262	29,162	100	20,648
Maintenance	56,398	56,476	51,711	4,765	60,227
Professional services	9,900	17,136	17,106	30	18,196
External appropriations	235,000	248,275	248,272	3	213,876
Other	25,500	9,930	8,746	1,184	16,897
	<u>6,878,739</u>	<u>6,888,275</u>	<u>6,518,573</u>	<u>369,702</u>	<u>6,064,423</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana  
General Fund - City of Lafayette

Budgetary Comparison Schedule - Detail of Expenditures (Continued)  
For the Year Ended October 31, 2010  
With Comparative Actual Amounts for the Year Ended October 31, 2009

	2010			Variance with Final Budget Positive (Negative)	2009 Actual
	Original Budget	Final Budget	Actual		
Services -					
Criminal Justice Support Services:					
Personnel costs	268,848	255,483	254,406	1,077	213,789
Transportation	2,000	1,000	754	246	814
Materials and supplies	19,500	11,000	10,040	960	8,160
Travel and meetings	3,000	1,087	1,087	-	-
Telephone	10,700	28,700	22,393	6,307	3,356
Printing and postage	6,700	4,900	3,721	1,179	3,662
Contractual services	2,500	2,500	1,507	993	2,451
Maintenance	1,000	-	-	-	-
Training	600	-	-	-	-
Tourist/customer relations	1,500	999	999	-	-
Equipment rental	400	-	-	-	-
Uniforms	1,100	700	635	65	-
Uninsured losses	-	-	-	-	407
External appropriations	2,000	-	-	-	-
Other	800	-	-	-	-
	<u>320,648</u>	<u>306,369</u>	<u>295,542</u>	<u>10,827</u>	<u>232,639</u>
 Criminal Investigation -					
Personnel costs	2,563,395	3,001,811	2,758,679	243,132	2,668,077
Materials and supplies	15,000	185,850	97,240	88,610	27,391
Undercover investigations	55,000	42,564	42,564	-	50,308
Coroner's fees	121,325	121,325	65,425	55,900	93,122
Contractual services	10,000	10,197	8,999	1,198	8,585
Vehicle subsidy leases	101,600	101,600	100,222	1,378	113,630
Other	10,930	11,779	11,545	234	10,513
	<u>2,877,250</u>	<u>3,475,126</u>	<u>3,084,674</u>	<u>390,452</u>	<u>2,971,626</u>
 Total Police Department	<u>24,229,942</u>	<u>25,973,735</u>	<u>24,526,394</u>	<u>1,447,341</u>	<u>23,097,793</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana  
General Fund - City of Lafayette

Budgetary Comparison Schedule - Detail of Expenditures (Continued)  
For the Year Ended October 31, 2010  
With Comparative Actual Amounts for the Year Ended October 31, 2009

	2010			Variance with Final Budget Positive (Negative)	2009 Actual
	Original Budget	Final Budget	Actual		
<b>Fire Department:</b>					
Administration -					
Personnel costs	215,549	222,679	222,433	246	209,620
Transportation	6,000	8,000	7,582	418	6,187
Materials and supplies	4,700	1,775	1,767	8	2,291
Travel and meetings	5,000	8,450	5,934	2,516	4,441
Printing and postage	1,300	1,300	1,064	236	1,374
Uninsured losses	507,267	492,111	492,111	-	202,934
Other	700	900	878	22	1,007
	<u>740,516</u>	<u>735,215</u>	<u>731,769</u>	<u>3,446</u>	<u>427,854</u>
Emergency Operations -					
Personnel costs	11,537,067	12,179,530	12,087,375	92,155	11,508,355
Transportation	459,000	469,300	516,290	(46,990)	473,893
Uniforms	50,000	73,150	50,184	22,966	63,984
Materials and supplies	54,000	73,568	72,370	1,198	58,034
Maintenance	36,500	65,500	62,810	2,690	33,702
Utilities	152,000	155,200	167,985	(12,785)	157,102
Professional services	25,700	27,850	27,920	(70)	26,843
Other	2,000	2,000	1,788	212	1,317
	<u>12,316,267</u>	<u>13,046,098</u>	<u>12,986,722</u>	<u>59,376</u>	<u>12,323,230</u>
Technical Operations -					
Personnel costs	1,824,493	1,907,595	1,873,445	34,150	1,735,271
Training	25,000	27,200	24,764	2,436	26,823
Transportation	50,160	46,560	46,188	372	41,169
Materials and supplies	23,350	17,875	17,033	842	22,391
Maintenance	27,970	34,370	33,761	609	26,317
Telephone and utilities	71,000	81,000	84,320	(3,320)	77,181
Printing and postage	1,500	2,525	2,526	(1)	3,405
Tourist/customer relations	15,123	12,823	10,149	2,674	12,969
Professional services	4,300	4,000	3,695	305	4,126
Other	2,350	2,525	1,943	582	2,050
	<u>2,045,246</u>	<u>2,136,473</u>	<u>2,097,824</u>	<u>38,649</u>	<u>1,951,702</u>
<b>Total Fire Department</b>	<u>15,102,029</u>	<u>15,917,786</u>	<u>15,816,315</u>	<u>101,471</u>	<u>14,702,786</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana  
General Fund - City of Lafayette

Budgetary Comparison Schedule - Detail of Expenditures (Continued)  
For the Year Ended October 31, 2010  
With Comparative Actual Amounts for the Year Ended October 31, 2009

	2010		Actual	Variance with	2009 Actual
	Original Budget	Final Budget		Final Budget Positive (Negative)	
<b>Department of Public Works:</b>					
Director's Office -					
Personnel costs	188,620	189,070	189,076	(6)	185,158
Vehicle subsidy leases	6,900	6,900	6,420	480	6,695
Materials and supplies	900	800	337	463	533
Telephone and utilities	45,700	46,700	49,372	(2,672)	40,001
Travel and meetings	2,600	2,600	2,344	256	1,531
Municipal dues	900	1,000	958	42	1,085
Printing and postage	600	600	49	551	47
Training	2,800	1,800	1,139	661	1,162
Uninsured losses	436,572	280,671	280,671	-	523,069
	<u>685,592</u>	<u>530,141</u>	<u>530,366</u>	<u>(225)</u>	<u>759,281</u>
Operations -					
Administration:					
Personnel costs	509,337	517,137	506,186	10,951	492,496
Transportation	9,000	8,700	7,764	936	8,741
Materials and supplies	7,484	9,684	8,224	1,460	8,779
Travel and meetings	1,000	1,700	1,553	147	524
Telephone	46,000	61,000	54,012	6,988	42,655
Printing and postage	2,700	1,200	1,061	139	1,494
Maintenance	12,200	28,100	10,953	17,147	2,049
Professional services	8,000	7,500	6,050	1,450	10,966
Training	2,500	2,500	2,050	450	2,712
Other	1,216	716	435	281	504
	<u>599,437</u>	<u>638,237</u>	<u>598,288</u>	<u>39,949</u>	<u>570,920</u>
Drainage:					
Personnel costs	3,343,824	3,191,824	3,089,575	102,249	2,849,898
Transportation	725,000	836,500	832,064	4,436	775,673
Materials and supplies	17,400	17,400	12,578	4,822	11,913
Equipment rental	110,000	110,000	106,065	3,935	111,386
Uniforms	10,000	15,000	9,482	5,518	10,371
Utilities	13,000	15,700	16,194	(494)	13,561
Printing and postage	2,000	1,300	103	1,197	156
Training	10,000	5,000	4,475	525	2,558
Maintenance	6,500	6,500	4,820	1,680	7,930
Professional services	430,000	426,000	376,518	49,482	446,100
Other	4,500	6,500	6,613	(113)	2,711
	<u>4,672,224</u>	<u>4,631,724</u>	<u>4,458,487</u>	<u>173,237</u>	<u>4,232,257</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana  
General Fund - City of Lafayette

Budgetary Comparison Schedule - Detail of Expenditures (Continued)  
For the Year Ended October 31, 2010  
With Comparative Actual Amounts for the Year Ended October 31, 2009

	2010				2009 Actual
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	
Engineering:					
Personnel costs	428,250	428,250	394,207	34,043	351,955
Uniforms	550	550	523	27,000	550
Transportation	12,000	12,000	10,400	1,600	9,268
Materials and supplies	3,000	3,345	2,902	443	3,202
Printing and postage	200	5	5,000	-	-
Maintenance	6,500	6,650	6,639	11	5,993
Other	1,200	900	520	380	1,789
	<u>451,700</u>	<u>451,700</u>	<u>415,196</u>	<u>36,504</u>	<u>372,757</u>
Streets/Bridges:					
Personnel costs	2,724,708	2,753,701	2,687,433	66,268	2,490,584
Uniforms	9,000	11,000	9,298	1,702	9,241
Transportation	725,000	715,500	695,051	20,449	709,226
Materials and supplies	61,500	61,300	52,503	8,797	57,591
Maintenance	33,500	33,500	31,341	2,159	33,230
Professional services	785,000	781,500	670,250	111,250	630,556
Training	6,000	6,400	5,886	514	4,141
External appropriations	94,000	102,500	102,125	375	90,707
Utilities	40,000	47,800	47,945	(145)	39,934
Rent	14,000	14,000	6,840	7,160	6,500
Other	5,500	6,900	5,804	1,096	10,090
	<u>4,498,208</u>	<u>4,534,101</u>	<u>4,314,476</u>	<u>219,625</u>	<u>4,081,800</u>
Total Operations	<u>10,221,569</u>	<u>10,255,762</u>	<u>9,786,447</u>	<u>469,315</u>	<u>9,257,734</u>
Facility Maintenance -					
Personnel costs	602,126	610,906	601,274	9,632	584,909
Materials and supplies	224,600	230,630	222,533	8,097	216,871
Telephone and utilities	666,000	576,000	505,040	70,960	610,968
Maintenance	318,900	368,420	339,438	28,982	310,483
Transportation	31,000	31,000	28,819	2,181	24,496
Professional services	75,700	75,900	64,481	11,419	75,244
Uniforms	2,610	2,360	1,462	898	2,059
Printing and postage	500	500	170	330	342
Other	6,600	5,600	1,829	3,771	1,319
	<u>1,928,036</u>	<u>1,901,316</u>	<u>1,765,046</u>	<u>136,270</u>	<u>1,826,691</u>
Total Department of Public Works	<u>12,835,197</u>	<u>12,687,219</u>	<u>12,081,859</u>	<u>605,360</u>	<u>11,843,706</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana  
General Fund - City of Lafayette

Budgetary Comparison Schedule - Detail of Expenditures (Continued)  
For the Year Ended October 31, 2010  
With Comparative Actual Amounts for the Year Ended October 31, 2009

	2010			Variance with Final Budget Positive (Negative)	2009 Actual
	Original Budget	Final Budget	Actual		
<b>Traffic and Transportation</b>					
<b>Department:</b>					
Personnel costs	2,101,098	2,048,843	2,000,689	48,154	1,966,954
Training	12,302	10,902	8,625	2,277	18,333
Transportation	93,200	86,200	77,965	8,235	75,656
Materials and supplies	30,058	32,856	22,288	10,568	39,717
Telephone and utilities	152,600	207,333	166,980	40,353	136,036
Printing and postage	3,400	2,670	1,681	989	8,505
Uniforms	3,000	3,000	2,893	107	2,870
Maintenance	22,200	21,002	20,354	648	11,401
Professional services	4,100	4,604	4,331	273	5,441
Uninsured losses	170,587	102,947	102,947	-	291,984
Vehicle subsidy leases	7,000	7,000	6,000	1,000	8,032
Travel and meetings	4,100	3,865	1,349	2,516	4,413
Other	101,202	3,105	2,718	387	6,551
Total Traffic and Transportation Department	2,704,847	2,534,327	2,418,820	115,507	2,575,893
<b>Community Development</b>					
<b>Department:</b>					
Administration -					
Personnel costs	167,136	170,125	165,167	4,958	194,933
Materials and supplies	1,000	1,000	864	136	686
Telephone	2,600	2,600	2,600	-	2,512
Vehicle subsidy leases	6,200	6,200	6,078	122	6,000
Uninsured losses	94,775	143,328	143,328	-	40,542
Professional services	165,697	165,697	161,896	3,801	137,334
Other	1,000	2,949	2,039	910	310
	438,408	491,899	481,972	9,927	382,317

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana  
General Fund - City of Lafayette

Budgetary Comparison Schedule - Detail of Expenditures (Continued)  
For the Year Ended October 31, 2010  
With Comparative Actual Amounts for the Year Ended October 31, 2009

	2010			Variance with Final Budget Positive (Negative)	2009 Actual
	Original Budget	Final Budget	Actual		
Senior Center -					
Personnel costs	373,989	373,789	364,974	8,815	279,031
Transportation	6,000	6,528	6,532	(4)	5,081
Materials and supplies	7,000	9,382	9,317	65	9,695
Telephone and utilities	28,000	30,100	30,543	(443)	30,989
Printing and postage	6,400	2,781	2,741	40	5,064
Maintenance	3,500	3,310	3,308	2	2,521
Contractual services	44,722	44,722	44,792	(70)	44,624
Tourist/customer relations	7,800	7,379	7,359	20	6,474
Other	1,400	820	778	42	676
	<u>478,811</u>	<u>478,811</u>	<u>470,344</u>	<u>8,467</u>	<u>384,155</u>
Acadiana Recovery Center -					
Contractual services	<u>62,923</u>	<u>62,923</u>	<u>62,923</u>	-	<u>58,349</u>
15th Judicial District Drug Court -					
Personnel costs	4,029	4,029	2,959	1,070	182,151
Training	-	-	-	-	3,538
Transportation	-	-	-	-	666
Material and supplies	-	-	-	-	11,781
Telephone	-	-	-	-	30,804
Printing and postage	-	-	-	-	665
Uninsured losses	-	-	-	-	2,916
Contractual services	-	-	-	-	29,817
Uniforms	-	-	-	-	1,000
Travel and meetings	-	-	-	-	1,642
Tourist promotion	-	-	-	-	2,198
	<u>4,029</u>	<u>4,029</u>	<u>2,959</u>	<u>1,070</u>	<u>267,178</u>
Court Services Probation -					
Personnel costs	8,209	9,458	8,611	847	3,154
Contractual services	1,195	-	-	-	575
Material and supplies	1,505	13,797	11,327	2,470	1,404
Printing and postage	2,200	1,794	1,609	185	-
Professional services	-	1,079	1,079	-	-
Telephone	4,000	1,100	1,138	(38)	-
Travel and meetings	300	279	294	(15)	21
Other	2,500	1,492	1,440	52	-
	<u>19,909</u>	<u>28,999</u>	<u>25,498</u>	<u>3,501</u>	<u>5,154</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana  
General Fund - City of Lafayette

Budgetary Comparison Schedule - Detail of Expenditures (Continued)  
For the Year Ended October 31, 2010  
With Comparative Actual Amounts for the Year Ended October 31, 2009

	2010			Variance with Final Budget Positive (Negative)	2009 Actual
	Original Budget	Final Budget	Actual		
WIA Program administration -					
Contractual services	5,034	5,034	5,034	-	5,034
Government and Business Relations -					
Contractual services	45,523	46,588	34,420	12,168	4,554
Total Community Development Department	1,054,637	1,118,283	1,083,150	35,133	1,106,741
<b>Planning, Zoning, and Codes Department:</b>					
Code Enforcement -					
Personnel costs	-	-	-	-	231,836
Transportation	-	-	-	-	17,447
Materials and supplies	-	-	-	-	5,015
Telephone	-	-	-	-	3,967
Printing and postage	-	-	-	-	1,108
Other	-	-	-	-	3,824
	-	-	-	-	263,197
Planning and Zoning -					
Personnel costs	745,007	750,717	748,017	2,700	726,630
Transportation	6,000	6,000	3,220	2,780	3,612
Materials and supplies	11,100	11,100	10,299	801	9,694
Telephone	12,000	12,000	10,924	1,076	11,147
Printing and postage	14,000	14,000	12,554	1,446	12,689
Travel and meetings	5,500	5,500	4,080	1,420	4,001
Uninsured losses	89,347	49,869	49,869	-	55,222
Vehicle subsidy leases	6,000	6,000	6,000	-	6,000
Professional services	2,500	2,500	1,352	1,148	1,614
Publication and recordation	31,000	31,000	28,772	2,228	26,952
Dues and licenses	1,800	1,800	1,800	-	1,731
Maintenance	2,500	2,500	2,203	297	554
Other	2,000	2,000	1,860	140	3,140
	928,754	894,986	880,950	14,036	862,986
Total Planning, Zoning and Codes Department	928,754	894,986	880,950	14,036	1,126,183

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana  
General Fund - City of Lafayette

Budgetary Comparison Schedule - Detail of Expenditures (Continued)  
For the Year Ended October 31, 2010  
With Comparative Actual Amounts for the Year Ended October 31, 2009

	2010			Variance with Final Budget Positive (Negative)	2009 Actual
	Original Budget	Budget	Actual		
<b>Municipal Civil</b>					
<b>Service:</b>					
Personnel costs	417,346	422,645	421,590	1,055	409,248
Materials and supplies	3,700	4,700	2,884	1,816	3,225
Telephone	3,000	3,000	2,628	372	2,717
Printing and postage	3,580	4,080	2,936	1,144	3,966
Publication and recordation	25,500	13,700	8,690	5,010	20,568
Professional services	250	2,450	2,257	193	-
Legal fees	13,000	20,850	18,965	1,885	11,048
Training	3,000	3,000	2,765	235	4,712
Vehicle subsidy leases	6,000	6,000	6,000	-	6,000
Other	2,850	3,300	1,500	1,800	2,136
Total Municipal Civil Service	<u>478,226</u>	<u>483,725</u>	<u>470,215</u>	<u>13,510</u>	<u>463,620</u>
Total expenditures	<u>\$ 83,003,310</u>	<u>\$ 86,135,660</u>	<u>\$ 82,097,683</u>	<u>\$ 4,037,977</u>	<u>\$ 78,048,387</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana  
General Fund - Lafayette Parish

Budgetary Comparison Schedule  
For the Year Ended October 31, 2010  
With Comparative Actual Amounts for the Year Ended October 31, 2009

	2010			Variance with Final Budget Positive (Negative)	2009 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues:</b>					
Taxes -					
Ad valorem	\$ 3,092,800	\$ 3,092,800	\$ 3,082,476	\$ (10,324)	\$ 2,925,312
Sales and use	6,144,000	5,094,000	4,965,905	(128,095)	5,937,472
Other	1,033,644	1,033,644	1,104,243	70,599	1,136,841
Licenses and permits	310,000	310,000	357,747	47,747	393,581
<b>Intergovernmental -</b>					
Federal grants	-	453,879	79,994	(373,885)	115,392
State grants	-	879	856	(23)	22,872
State shared revenue	991,000	991,000	1,229,482	238,482	839,978
Other	109,248	387,893	207,893	(180,000)	165,365
Charges for services	792,000	801,800	757,150	(44,650)	801,335
Fines and forfeits	6,000	6,000	11,629	5,629	7,315
Investment earnings	105,000	51,000	12,545	(38,455)	41,986
Miscellaneous	46,000	10,000	46,816	36,816	61,839
Total revenues	<u>12,629,692</u>	<u>12,232,895</u>	<u>11,856,736</u>	<u>(376,159)</u>	<u>12,449,288</u>
<b>Expenditures:</b>					
<b>Current -</b>					
General government	989,466	1,334,329	812,625	521,704	1,203,293
Public safety	3,083,047	3,124,473	3,043,016	81,457	3,000,269
Traffic and transportation	-	150,000	394	149,606	-
Streets and drainage	100,000	100,000	74,267	25,733	34,400
Culture and recreation	462,000	497,879	78,196	419,683	162,703
Health and welfare	135,800	138,800	125,010	13,790	103,477
Economic opportunity	130,008	571,031	204,365	366,666	255,258
Total expenditures	<u>4,900,321</u>	<u>5,916,512</u>	<u>4,337,873</u>	<u>1,578,639</u>	<u>4,759,400</u>
Excess of revenues over expenditures	<u>7,729,371</u>	<u>6,316,383</u>	<u>7,518,863</u>	<u>1,202,480</u>	<u>7,689,888</u>
<b>Other financing sources (uses):</b>					
Transfers in	417	-	7,341	7,341	-
Transfers out	(6,112,899)	(6,504,441)	(6,098,200)	406,241	(6,271,354)
Transfers to component units	(1,616,889)	(1,687,516)	(1,650,718)	36,798	(2,919,333)
Total other financing sources (uses)	<u>(7,729,371)</u>	<u>(8,191,957)</u>	<u>(7,741,577)</u>	<u>450,380</u>	<u>(9,190,687)</u>
Net change in fund balance	-	(1,875,574)	(222,714)	1,652,860	(1,500,799)
Fund balance, beginning	<u>7,731,374</u>	<u>9,441,136</u>	<u>7,239,775</u>	<u>(2,201,361)</u>	<u>8,740,574</u>
Fund balance, ending	<u>\$ 7,731,374</u>	<u>\$ 7,565,562</u>	<u>\$ 7,017,061</u>	<u>\$ (548,501)</u>	<u>\$ 7,239,775</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana  
General Fund - Lafayette Parish

Budgetary Comparison Schedule - Detail of Expenditures (Continued)  
For the Year Ended October 31, 2010  
With Comparative Actual Amounts for the Year Ended October 31, 2009

	2010			Variance with Final Budget Positive (Negative)	2009 Actual
	Original Budget	Final Budget	Actual		
<b>Office of Finance and Management:</b>					
General Accounts -					
General government:					
Dues and subscriptions	\$ 16,100	\$ 16,150	\$ 16,114	\$ 36	\$ 15,864
Publication and recordation	30,000	30,000	24,403	5,597	22,146
Printing and binding	5,000	5,000	2,252	2,748	2,089
Charges for collection	176,712	174,488	176,023	(1,535)	254,569
External appropriations	85,700	85,700	85,700	-	85,700
Group insurance	30,906	30,906	30,906	-	30,906
Election expense	-	-	-	-	108,103
Accrued leave	300,000	300,000	61,994	238,006	216,931
Assessor's office	-	354,907	122,056	232,851	158,750
Other	11,400	11,350	7,888	3,462	4,882
National Guard	6,000	6,000	6,000	-	6,000
Office of Emergency Preparedness	71,000	71,000	71,000	-	71,000
Contractual services-sheriff	42,000	42,000	25,675	16,325	35,480
Parish Service Officer	19,409	19,409	18,925	484	17,472
Acadiana Regional Dev. District	19,051	19,051	19,051	-	19,050
Total Office of Finance and Management	<u>813,278</u>	<u>1,165,961</u>	<u>667,987</u>	<u>497,974</u>	<u>1,048,942</u>
<b>Elected Officials:</b>					
District Courts -					
Judges:					
General government -					
Personnel costs	772,419	801,567	799,592	1,975	788,779
Contractual services	250,000	226,125	186,208	39,917	196,932
Repairs and maintenance	500	500	-	500	85
Insurance	14,700	15,054	15,054	-	14,308
Other	1,000	646	4	642	375
Total District Courts	<u>1,038,619</u>	<u>1,043,892</u>	<u>1,000,858</u>	<u>43,034</u>	<u>1,000,479</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana  
General Fund - Lafayette Parish

Budgetary Comparison Schedule - Detail of Expenditures (Continued)  
For the Year Ended October 31, 2010  
With Comparative Actual Amounts for the Year Ended October 31, 2009

	2010			Variance with Final Budget Positive (Negative)	2009 Actual
	Original Budget	Final Budget	Actual		
District Attorney -					
General government:					
Personnel costs	1,065,687	1,082,339	1,066,178	16,161	1,014,431
Travel	30,000	30,000	22,774	7,226	23,829
Contractual services	17,500	17,500	17,207	293	17,207
Insurance	15,100	15,100	14,476	624	14,839
	<u>1,128,287</u>	<u>1,144,939</u>	<u>1,120,635</u>	<u>24,304</u>	<u>1,070,306</u>
Justice of the Peace and Constables -					
General government:					
Personnel costs	154,566	155,960	153,168	2,792	117,147
Training	11,000	11,000	8,711	2,289	7,685
Supplies and materials	800	800	-	800	-
	<u>166,366</u>	<u>167,760</u>	<u>161,879</u>	<u>5,881</u>	<u>124,832</u>
Registrar of Voters -					
General government:					
Personnel costs	132,589	136,076	121,455	14,621	124,436
Telephone	4,000	4,000	2,839	1,161	2,296
Vehicle subsidy leases	5,400	5,400	5,340	60	5,340
Supplies and materials	3,800	3,057	2,918	139	3,088
Other	30,399	19,835	12,086	7,749	19,191
	<u>176,188</u>	<u>168,368</u>	<u>144,638</u>	<u>23,730</u>	<u>154,351</u>
Total Elected Officials	<u>2,509,460</u>	<u>2,524,959</u>	<u>2,428,010</u>	<u>96,949</u>	<u>2,349,968</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana  
General Fund - Lafayette Parish

Budgetary Comparison Schedule - Detail of Expenditures (Continued)  
For the Year Ended October 31, 2010  
With Comparative Actual Amounts for the Year Ended October 31, 2009

	2010			Variance with Final Budget Positive (Negative)	2009 Actual
	Original Budget	Final Budget	Actual		
<b>Parishwide Fire Protection:</b>					
Public safety -					
Transportation	20,000	31,980	24,988	6,992	8,647
2% fire insurance rebate -					
Milton	23,952	23,566	23,345	221	27,470
Judice	26,402	26,402	26,185	217	31,433
Carencro	49,605	50,154	50,154	-	59,126
Duson	9,679	11,211	11,211	-	15,346
Scott	57,516	56,744	55,959	785	64,190
Broussard	35,646	36,418	36,418	-	39,962
Youngsville	35,255	40,788	40,788	-	43,286
External appropriations -					
Milton	40,000	40,879	40,856	23	62,872
Judice	40,000	40,000	40,000	-	40,000
Carencro	40,000	40,000	40,000	-	40,000
Duson	40,000	40,000	40,000	-	40,000
Scott	83,820	81,840	81,840	-	83,820
Broussard	40,000	40,000	40,000	-	40,000
Youngsville	40,000	40,000	40,000	-	40,000
Tower rental	6,000	6,000	6,000	-	6,000
Volunteer fire-fighting assistance	140,000	140,000	140,000	-	140,000
 Total Parishwide Fire Protection	<u>727,875</u>	<u>745,982</u>	<u>737,744</u>	<u>8,238</u>	<u>782,152</u>
<b>Department of Public Works:</b>					
Capital improvements -					
Streets and drainage	<u>100,000</u>	<u>100,000</u>	<u>74,267</u>	<u>25,733</u>	<u>34,400</u>
<b>Traffic and Transportation Department:</b>					
Parking -					
Traffic and transportation	<u>-</u>	<u>150,000</u>	<u>394</u>	<u>149,606</u>	<u>-</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana  
General Fund - Lafayette Parish

Budgetary Comparison Schedule - Detail of Expenditures (Continued)  
For the Year Ended October 31, 2010  
With Comparative Actual Amounts for the Year Ended October 31, 2009

	2010			Variance with Final Budget Positive (Negative)	2009 Actual
	Original Budget	Final Budget	Actual		
<b>Parks and Recreation Department:</b>					
Operations and Maintenance -					
Culture and recreation:					
Equipment purchases	85,000	105,999	14,991	91,008	84,651
Repairs and maintenance	332,000	350,775	25,140	325,635	38,535
Supplies	25,000	20,000	20,162	(162)	22,964
Gravel	7,000	3,231	3,231	-	7,748
Field lighting projects	13,000	17,874	14,672	3,202	8,805
Total Parks and Recreation Dept.	<u>462,000</u>	<u>497,879</u>	<u>78,196</u>	<u>419,683</u>	<u>162,703</u>
<b>Community Development Department:</b>					
Federal Programs Administration -					
General government:					
Personnel costs	41,634	41,764	43,757	(1,993)	40,114
Telephone and utilities	300	500	194	306	422
External appropriations	87,124	312,049	159,893	152,156	213,686
Other	950	216,718	521	216,197	1,036
Total Federal Programs Admin.	<u>130,008</u>	<u>571,031</u>	<u>204,365</u>	<u>366,666</u>	<u>255,258</u>
15th Judicial District Drug Court -					
General government:					
Rent	20,300	20,300	20,300	-	20,300
Materials and supplies	200	859	859	-	-
Other	1,400	741	741	-	2,200
Total 15th Judicial District Drug Court	<u>21,900</u>	<u>21,900</u>	<u>21,900</u>	<u>-</u>	<u>22,500</u>
Total Community Development Department	<u>151,908</u>	<u>592,931</u>	<u>226,265</u>	<u>366,666</u>	<u>277,758</u>
<b>Others:</b>					
County Agent -					
Conservation of natural resources:					
Transportation	5,000	5,000	3,976	1,024	3,797
Travel and meeting	500	-	-	-	152
Telephone	13,500	13,500	13,742	(242)	13,053
Repairs and maintenance	700	3,700	201	3,499	970
Uninsured losses	-	-	-	-	2,745
Materials and supplies	3,000	4,150	2,879	1,271	4,301
Uniforms	1,500	1,600	1,506	94	1,044
Office expense	5,000	4,250	3,949	301	3,672
Contractual services	80,000	80,000	75,767	4,233	72,771
Other	1,100	1,100	765	335	972
Equipment purchases	25,500	25,500	22,225	3,275	-
Total Others	<u>135,800</u>	<u>138,800</u>	<u>125,010</u>	<u>13,790</u>	<u>103,477</u>
Total expenditures	<u>\$ 4,900,321</u>	<u>\$ 5,916,512</u>	<u>\$ 4,337,873</u>	<u>\$ 1,578,639</u>	<u>\$ 4,759,400</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana  
Nonmajor Governmental Funds

Combining Balance Sheet - By Fund Type  
October 31, 2010  
With Comparative Totals for October 31, 2009

	Special	Debt	Capital	Totals	
	Revenue Funds	Service Funds	Projects Funds	2010	2009
<b>ASSETS</b>					
Cash	\$ 3,970,623	\$ 798,118	\$ 4,529,635	\$ 9,298,376	\$ 9,470,030
Investments	62,950,915	47,077,207	80,745,228	190,773,350	189,660,219
Accounts receivable, net	504,404	-	-	504,404	811,861
Loans receivable	5,397,515	-	-	5,397,515	4,652,205
Allowance for doubtful accounts	(448,126)	-	-	(448,126)	(324,378)
Assessments receivable	-	687,565	-	687,565	644,629
Accrued interest receivable	141,312	246,154	180,741	568,207	873,565
Due from other funds	2,945,707	402,733	70,503	3,418,943	3,432,704
Due from other governmental agencies	3,819,061	1,068	-	3,820,129	4,683,476
Inventories, at cost	29,704	-	-	29,704	26,768
Prepaid items	9,500	-	-	9,500	6,900
<b>Total assets</b>	<b><u>\$ 79,320,615</u></b>	<b><u>\$ 49,212,845</u></b>	<b><u>\$ 85,526,107</u></b>	<b><u>\$ 214,059,567</u></b>	<b><u>\$ 213,937,979</u></b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities:</b>					
Cash overdraft	\$ 4,545,082	\$ -	\$ 558,958	\$ 5,104,040	\$ 4,703,908
Accounts payable	2,022,846	-	-	2,022,846	2,051,379
Accrued salaries and benefits	607,839	-	-	607,839	591,761
Contracts payable	-	-	588,346	588,346	545,310
Retainage payable	239,566	-	463,174	702,740	1,379,083
Other payables	122,707	328	-	123,035	95,724
Due to other funds	801,347	1,554,258	29,823	2,385,428	3,542,453
Due to other governmental agencies	451,714	-	-	451,714	444,457
Deferred revenue	157,597	-	-	157,597	137,621
<b>Total liabilities</b>	<b><u>8,948,698</u></b>	<b><u>1,554,586</u></b>	<b><u>1,640,301</u></b>	<b><u>12,143,585</u></b>	<b><u>13,491,696</u></b>
<b>Fund balances:</b>					
<b>Reserved for -</b>					
Encumbrances	1,884,761	-	14,957,092	16,841,853	6,964,065
Debt service	-	46,838,549	-	46,838,549	44,368,876
Prepaid items	9,500	-	-	9,500	6,900
Housing	7,775,089	-	-	7,775,089	6,809,404
Noncurrent receivable	74,194	-	-	74,194	74,194
<b>Designated for -</b>					
Subsequent years expenditures	8,803,051	-	-	8,803,051	1,202,856
Capital expenditures	17,104,990	-	66,679,298	83,784,288	100,549,671
Unreserved, undesignated	<u>34,720,332</u>	<u>819,710</u>	<u>2,249,416</u>	<u>37,789,458</u>	<u>40,470,317</u>
<b>Total fund balances</b>	<b><u>70,371,917</u></b>	<b><u>47,658,259</u></b>	<b><u>83,885,806</u></b>	<b><u>201,915,982</u></b>	<b><u>200,446,283</u></b>
<b>Total liabilities and fund balances</b>	<b><u>\$ 79,320,615</u></b>	<b><u>\$ 49,212,845</u></b>	<b><u>\$ 85,526,107</u></b>	<b><u>\$ 214,059,567</u></b>	<b><u>\$ 213,937,979</u></b>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT

Lafayette, Louisiana

Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

For the Year Ended October 31, 2010

With Comparative Totals for the Year Ended October 31, 2009

	Special	Debt	Capital	Totals	
	Revenue Funds	Service Funds	Projects Funds	2010	2009
<b>Revenues:</b>					
Taxes -					
Ad valorem	\$ 36,670,905	\$ 5,311,029	\$ -	\$ 41,981,934	\$ 39,866,942
Sales and use	796,286	-	-	796,286	624,395
Licenses and permits	2,209,480	-	-	2,209,480	2,236,570
Intergovernmental -					
Federal grants	7,641,562	-	-	7,641,562	10,520,295
State funds:					
Grants	1,437,696	-	-	1,437,696	1,397,470
Parish transportation funds	1,361,717	-	-	1,361,717	1,570,061
State shared revenue	1,195,556	-	-	1,195,556	1,300,219
Other	2,052,465	1,505,276	496,217	4,053,958	4,191,495
Charges for services	6,278,534	-	-	6,278,534	6,836,131
Fines and forfeits	3,246,764	-	-	3,246,764	3,630,311
Investment earnings	600,629	436,271	321,730	1,358,630	4,221,662
Miscellaneous	422,019	-	-	422,019	456,499
Total revenues	<u>63,913,613</u>	<u>7,252,576</u>	<u>817,947</u>	<u>71,984,136</u>	<u>76,852,050</u>
<b>Expenditures:</b>					
Current -					
General government	7,691,746	192,711	141,676	8,026,133	13,529,653
Public safety	8,353,999	-	-	8,353,999	6,837,540
Traffic and transportation	6,438,552	-	-	6,438,552	5,297,160
Streets and drainage	2,980,018	-	-	2,980,018	4,989,701
Urban redevelopment and housing	1,473,497	-	-	1,473,497	1,044,549
Culture and recreation	18,550,225	-	-	18,550,225	17,729,046
Health and welfare	1,609,803	-	-	1,609,803	1,964,647
Economic development and assistance	2,432,814	-	-	2,432,814	2,378,192
Debt service -					
Principal retirement	-	16,365,000	-	16,365,000	19,460,000
Interest and fiscal charges	-	18,174,948	-	18,174,948	15,072,374
Capital outlay	3,900,204	-	13,725,523	17,625,727	17,029,075
Total expenditures	<u>53,430,858</u>	<u>34,732,659</u>	<u>13,867,199</u>	<u>102,030,716</u>	<u>105,331,937</u>
Excess (deficiency) of revenues over expenditures	<u>10,482,755</u>	<u>(27,480,083)</u>	<u>(13,049,252)</u>	<u>(30,046,580)</u>	<u>(28,479,887)</u>
<b>Other financing sources (uses):</b>					
Proceeds from issuance of debt	-	-	-	-	61,550,000
Transfers in	9,570,628	30,337,881	-	39,908,509	46,069,656
Transfers out	(7,454,174)	(383,723)	(548,057)	(8,385,954)	(24,141,941)
Transfers from component units	31,916	-	-	31,916	31,816
Transfers to component units	(38,192)	-	-	(38,192)	(38,192)
Total other financing sources (uses)	<u>2,110,178</u>	<u>29,954,158</u>	<u>(548,057)</u>	<u>31,516,279</u>	<u>83,471,339</u>
Net change in fund balances	12,592,933	2,474,075	(13,597,309)	1,469,699	54,991,452
Fund balances, beginning	<u>57,778,984</u>	<u>45,184,184</u>	<u>97,483,115</u>	<u>200,446,283</u>	<u>145,454,831</u>
Fund balances, ending	<u>\$ 70,371,917</u>	<u>\$ 47,658,259</u>	<u>\$ 83,885,806</u>	<u>\$201,915,982</u>	<u>\$ 200,446,283</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT

Lafayette, Louisiana

Combining Balance Sheet  
 Nonmajor Special Revenue Funds  
 October 31, 2010

	Federal Narcotics Seized/ Forfeited Property	State Narcotics Seized/ Forfeited Property	Urban Infill Home Program	F.T.A. Planning Grant No. 741-28-0003	F.T.A. Planning Grant No. 741-28-0004
<b>ASSETS</b>					
Cash	\$ 621	\$ 1,035	\$ 43,770	\$ -	\$ -
Investments	11,072	18,443	780,235	-	-
Accounts receivable, net	-	-	-	-	-
Loans receivable	-	-	-	-	-
Allowance for doubtful accounts	-	-	-	-	-
Accrued interest receivable	25	41	1,747	-	-
Due from other funds	-	-	121,754	-	-
Due from other governmental agencies	-	-	-	3,143	2,837
Inventories, at cost	-	-	-	-	-
Prepaid items	-	-	-	-	-
Total assets	<u>\$ 11,718</u>	<u>\$ 19,519</u>	<u>\$ 947,506</u>	<u>\$ 3,143</u>	<u>\$ 2,837</u>
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities:					
Cash overdraft	\$ -	\$ -	\$ -	\$ 3,143	\$ 2,837
Accounts payable	-	-	96	-	-
Accrued salaries and benefits	-	-	-	-	-
Retainage payable	-	-	-	-	-
Other payables	-	-	-	-	-
Due to other funds	-	-	-	-	-
Due to other governmental agencies	-	-	-	-	-
Deferred revenue	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>96</u>	<u>3,143</u>	<u>2,837</u>
Fund balances:					
Reserved for -					
Encumbrances	-	-	-	-	-
Prepaid items	-	-	-	-	-
Housing	-	-	947,410	-	-
Loan receivable	-	-	-	-	-
Designated for -					
Subsequent years expenditures	-	-	-	-	-
Capital expenditures	-	-	-	-	-
Unreserved, undesignated	<u>11,718</u>	<u>19,519</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>11,718</u>	<u>19,519</u>	<u>947,410</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 11,718</u>	<u>\$ 19,519</u>	<u>\$ 947,506</u>	<u>\$ 3,143</u>	<u>\$ 2,837</u>

F.T.A. Planning Grant No.	F.T.A. Planning Grant No.	F.H.W.A. Road Study Grant No.	F.H.W.A. I49/MPO Grant No.	F.H.W.A. Planning Grant No.	F.H.W.A. Planning Grant No.	F.H.W.A. Planning Grant No.	F.H.W.A. I49/MPO Grant No.	F.H.W.A. I49/MPO Grant No.
741-28-0006	741-28-0007	736-28-0042	736-28-0043	736-28-0051	736-28-0053	700-28-0208	700-28-0217	700-28-0219
\$ -	\$ -	\$ -	\$ -	\$ 13,697	\$ -	\$ -	\$ 19,121	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,471	1,656	-	-	-	22,372	-	-	29,208
8,735	7,949	-	-	-	62,125	-	4,491	44,592
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>\$ 10,206</u>	<u>\$ 9,605</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,697</u>	<u>\$ 84,497</u>	<u>\$ -</u>	<u>\$ 23,612</u>	<u>\$ 73,800</u>
\$ 10,178	\$ 5,433	\$ -	\$ -	\$ -	\$ 70,930	\$ -	\$ -	\$ 67,157
28	81	-	-	-	3,396	-	40	90
-	4,091	-	-	-	10,171	-	742	6,553
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	13,697	-	-	22,830	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>10,206</u>	<u>9,605</u>	<u>-</u>	<u>-</u>	<u>13,697</u>	<u>84,497</u>	<u>-</u>	<u>23,612</u>	<u>73,800</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>\$ 10,206</u>	<u>\$ 9,605</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,697</u>	<u>\$ 84,497</u>	<u>\$ -</u>	<u>\$ 23,612</u>	<u>\$ 73,800</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT

Lafayette, Louisiana

Combining Balance Sheet  
 Nonmajor Special Revenue Funds (Continued)  
 October 31, 2010

	Emergency Shelter Grant	Drug- Free Schools Grant	Justice Dept. Federal Equitable Sharing	Parking Program	Health Unit Maintenance	Traffic Safety
<b>ASSETS</b>						
Cash	\$ -	\$ -	\$ 9,651	\$ 10,076	\$ 259,367	\$ 236,366
Investments	-	-	172,048	174,259	4,623,467	4,213,448
Accounts receivable, net	-	-	-	53	-	100,515
Loans receivable	-	-	-	-	-	-
Allowance for doubtful accounts	-	-	-	-	-	-
Accrued interest receivable	-	-	385	390	10,349	9,431
Due from other funds	-	-	-	-	-	-
Due from other governmental agencies	214,877	13,689	-	-	305	-
Inventories, at cost	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-
Total assets	<u>\$214,877</u>	<u>\$13,689</u>	<u>\$ 182,084</u>	<u>\$184,778</u>	<u>\$ 4,893,488</u>	<u>\$4,559,760</u>
<b>LIABILITIES AND FUND BALANCES</b>						
Liabilities:						
Cash overdraft	\$ 28,501	\$11,227	\$ -	\$ -	\$ -	\$ -
Accounts payable	179,217	-	-	16,616	21	185
Accrued salaries and benefits	-	-	2,222	15,620	1,469	-
Retainage payable	-	-	-	-	-	-
Other payables	-	-	-	4,166	86	-
Due to other funds	7,159	2,462	-	148,376	-	-
Due to other governmental agencies	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-
Total liabilities	<u>214,877</u>	<u>13,689</u>	<u>2,222</u>	<u>184,778</u>	<u>1,576</u>	<u>185</u>
Fund balances:						
Reserved for -						
Encumbrances	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-
Housing	-	-	-	-	-	-
Loan receivable	-	-	-	-	-	-
Designated for -						
Subsequent years expenditures	-	-	-	-	-	-
Capital expenditures	-	-	-	-	-	-
Unreserved, undesignated	-	-	179,862	-	4,891,912	4,559,575
Total fund balances	<u>-</u>	<u>-</u>	<u>179,862</u>	<u>-</u>	<u>4,891,912</u>	<u>4,559,575</u>
Total liabilities and fund balances	<u>\$214,877</u>	<u>\$13,689</u>	<u>\$ 182,084</u>	<u>\$184,778</u>	<u>\$ 4,893,488</u>	<u>\$4,559,760</u>

Juvenile Detention Home Maintenance	DHH - Acadiana Recovery Center Inpatient	DHH - Governor's Initiative Health Grant	Codes and Permits	Urban Development Action Grant	Acadiana Recovery Center Non-Grant	ARC - U.S. Probation Outpatient Grant	Natural History Museum and Planetarium
\$ 100,112	\$ -	\$ -	\$ 206,860	\$ 39	\$ 27,981	\$ 15,297	\$ 1,696
1,782,822	-	-	3,683,212	-	498,790	-	-
-	-	60	39,716	-	-	-	18,943
-	-	-	-	74,194	-	-	-
-	-	-	-	-	-	-	-
3,991	-	-	8,245	1,298	1,116	-	-
-	3,958	16	-	-	41,967	-	40,289
17,878	53,010	110,405	141,613	-	3,088	3,241	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 1,904,803</u>	<u>\$56,968</u>	<u>\$ 110,481</u>	<u>\$ 4,079,646</u>	<u>\$ 75,531</u>	<u>\$ 572,942</u>	<u>\$ 18,538</u>	<u>\$ 60,928</u>
\$ -	\$10,210	\$ 98,436	\$ -	\$ -	\$ -	\$ -	\$ -
5,764	3,900	1,176	9,960	-	1,035	2,267	32,308
30,921	17,162	5,149	55,597	-	-	-	28,510
-	-	-	-	-	-	-	-
100	-	-	-	-	-	-	-
-	25,696	5,720	-	-	3,958	16,271	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	110
<u>36,785</u>	<u>56,968</u>	<u>110,481</u>	<u>65,557</u>	<u>-</u>	<u>4,993</u>	<u>18,538</u>	<u>60,928</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	74,194	-	-	-
-	-	-	1,046,251	-	37,100	-	-
1,770	-	-	-	-	-	-	-
<u>1,866,248</u>	<u>-</u>	<u>-</u>	<u>2,967,838</u>	<u>1,337</u>	<u>530,849</u>	<u>-</u>	<u>-</u>
<u>1,868,018</u>	<u>-</u>	<u>-</u>	<u>4,014,089</u>	<u>75,531</u>	<u>567,949</u>	<u>-</u>	<u>-</u>
<u>\$ 1,904,803</u>	<u>\$56,968</u>	<u>\$ 110,481</u>	<u>\$ 4,079,646</u>	<u>\$ 75,531</u>	<u>\$ 572,942</u>	<u>\$ 18,538</u>	<u>\$ 60,928</u>

(continued)

## LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT

Lafayette, Louisiana

Combining Balance Sheet  
 Nonmajor Special Revenue Funds (Continued)  
 October 31, 2010

	Golf Courses	Road and Bridge Maintenance	Parishwide Drainage Maintenance	Lafayette Parish Public Library	Courthouse and Jail Maintenance	BNSF Train Derailment
<b>ASSETS</b>						
Cash	\$ -	\$ 323,854	\$ 456,269	\$ 1,309,097	\$ 139,239	\$ 398
Investments	-	5,773,016	8,133,437	23,332,363	2,482,083	7,102
Accounts receivable, net	28,532	-	-	35,847	-	-
Loans receivable	-	-	-	-	-	-
Allowance for doubtful accounts	-	-	-	-	-	-
Accrued interest receivable	-	12,922	18,206	52,227	5,556	16
Due from other funds	741,602	-	-	-	-	-
Due from other governmental agencies	-	384,111	1,029	2,014	721	-
Inventories, at cost	-	-	-	-	-	-
Prepaid items	-	-	-	9,500	-	-
Total assets	<u>\$ 770,134</u>	<u>\$ 6,493,903</u>	<u>\$ 8,608,941</u>	<u>\$ 24,741,048</u>	<u>\$ 2,627,599</u>	<u>\$ 7,516</u>
<b>LIABILITIES AND FUND BALANCES</b>						
Liabilities:						
Cash overdraft	\$ 675,173	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts payable	36,283	183,031	95,561	83,680	64,693	-
Accrued salaries and benefits	46,654	927	-	120,250	-	-
Retainage payable	-	133,789	26,799	-	40,759	-
Other payables	11,995	358	244	387	201	-
Due to other funds	29	6,184	-	-	128,671	7,516
Due to other governmental agencies	-	-	-	-	-	-
Deferred revenue	-	-	-	13,656	-	-
Total liabilities	<u>770,134</u>	<u>324,289</u>	<u>122,604</u>	<u>217,973</u>	<u>234,324</u>	<u>7,516</u>
Fund balances:						
Reserved for -						
Encumbrances	-	1,035,794	304,888	3,118	540,961	-
Prepaid items	-	-	-	9,500	-	-
Housing	-	-	-	-	-	-
Loan receivable	-	-	-	-	-	-
Designated for -						
Subsequent years expenditures	-	145,077	27,767	7,546,856	-	-
Capital expenditures	-	4,013,190	3,666,696	9,273,011	150,323	-
Unreserved, undesignated	-	975,553	4,486,986	7,690,590	1,701,991	-
Total fund balances	<u>-</u>	<u>6,169,614</u>	<u>8,486,337</u>	<u>24,523,075</u>	<u>2,393,275</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 770,134</u>	<u>\$ 6,493,903</u>	<u>\$ 8,608,941</u>	<u>\$ 24,741,048</u>	<u>\$ 2,627,599</u>	<u>\$ 7,516</u>

Local Workforce Investment Act Grant	Mosquito Abatement and Control	Coroner's Expense	Adult Correctional Facility Maintenance	Recreation and Parks	Municipal Transit System	Drug Court Program Grant	TIF Sales Tax Trusts
\$ -	\$ 248,576	\$ -	\$ -	\$ 180	\$ -	\$ -	\$ 50,839
-	4,431,111	-	-	-	-	-	400,000
-	-	53,750	3,879	6,325	27,102	-	73,307
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	9,919	-	-	-	-	-	-
5,150	-	17,090	128,671	188,062	1,397,645	-	16
188,184	462	12,234	169,223	-	189,287	56,988	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 193,334</u>	<u>\$ 4,690,068</u>	<u>\$ 83,074</u>	<u>\$ 301,773</u>	<u>\$ 194,567</u>	<u>\$ 1,614,034</u>	<u>\$ 56,988</u>	<u>\$ 524,162</u>
\$ 149,538	\$ -	\$ -	\$ -	\$ -	\$ 1,530,473	\$ 37,008	\$ -
12,028	143,348	6,569	293,136	84,237	35,003	4,725	524,162
25,959	-	5,363	-	107,083	48,558	15,255	-
-	-	-	8,461	-	-	-	-
-	-	53,950	176	3,247	-	-	-
5,809	-	17,192	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>193,334</u>	<u>143,348</u>	<u>83,074</u>	<u>301,773</u>	<u>194,567</u>	<u>1,614,034</u>	<u>56,988</u>	<u>524,162</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	4,546,720	-	-	-	-	-	-
-	4,546,720	-	-	-	-	-	-
<u>\$ 193,334</u>	<u>\$ 4,690,068</u>	<u>\$ 83,074</u>	<u>\$ 301,773</u>	<u>\$ 194,567</u>	<u>\$ 1,614,034</u>	<u>\$ 56,988</u>	<u>\$ 524,162</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT

Lafayette, Louisiana

Combining Balance Sheet  
 Nonmajor Special Revenue Funds (Continued)  
 October 31, 2010

	Criminal Justice Support Services	Community Development Block Grant	Housing Rehabilitation Program Grant	Neighborhood Housing Services Loan Program	CD - First Time Homebuyer
<b>ASSETS</b>					
Cash	\$ 25,518	\$ -	\$ 77,431	\$ 37,850	\$ 52,632
Investments	-	-	-	674,713	938,219
Accounts receivable, net	-	-	-	-	-
Loans receivable	-	-	-	181,317	1,664,076
Allowance for doubtful accounts	-	-	-	(26,770)	-
Accrued interest receivable	-	-	-	1,510	2,100
Due from other funds	2,280	143,786	-	-	-
Due from other governmental agencies	-	371,233	58,996	-	48,880
Inventories, at cost	-	29,704	-	-	-
Prepaid items	-	-	-	-	-
Total assets	<u>\$ 27,798</u>	<u>\$ 544,723</u>	<u>\$ 136,427</u>	<u>\$ 868,620</u>	<u>\$ 2,705,907</u>
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities:					
Cash overdraft	\$ -	\$ 205,668	\$ -	\$ -	\$ -
Accounts payable	955	12,862	3,039	-	30,500
Accrued salaries and benefits	4,597	29,381	1,864	-	-
Retainage payable	-	29,758	-	-	-
Other payables	-	-	-	141	-
Due to other funds	22,246	151,565	121,766	-	-
Due to other governmental agencies	-	113,089	9,758	-	-
Deferred revenue	-	2,400	-	-	-
Total liabilities	<u>27,798</u>	<u>544,723</u>	<u>136,427</u>	<u>141</u>	<u>30,500</u>
Fund balances:					
Reserved for -					
Encumbrances	-	-	-	-	-
Prepaid items	-	-	-	-	-
Housing	-	-	-	868,479	2,675,407
Loan receivable	-	-	-	-	-
Designated for -					
Subsequent years expenditures	-	-	-	-	-
Capital expenditures	-	-	-	-	-
Unreserved, undesignated	-	-	-	-	-
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>868,479</u>	<u>2,675,407</u>
Total liabilities and fund balances	<u>\$ 27,798</u>	<u>\$ 544,723</u>	<u>\$ 136,427</u>	<u>\$ 868,620</u>	<u>\$ 2,705,907</u>

LPTFA - First Time Homebuyer	War Memorial	Hurricane Katrina	Hurricane Rita	Hurricane Gustav	Heymann Performing Arts Center	Total
\$ 70,443	\$ 50	\$ 15,219	\$ 17,565	\$ -	\$ 199,774	\$ 3,970,623
236,666	-	271,292	313,117	-	-	62,950,915
-	27,780	-	-	-	88,595	504,404
3,477,928	-	-	-	-	-	5,397,515
(421,356)	-	-	-	-	-	(448,126)
530	-	607	701	-	-	141,312
7,582	-	-	-	-	51,132	2,945,707
-	-	-	-	1,643,721	-	3,819,061
-	-	-	-	-	-	29,704
-	-	-	-	-	-	9,500
<u>\$3,371,793</u>	<u>\$27,830</u>	<u>\$ 287,118</u>	<u>\$ 331,383</u>	<u>\$ 1,643,721</u>	<u>\$ 339,501</u>	<u>\$ 79,320,615</u>
\$ -	\$ -	\$ -	\$ -	\$ 1,639,170	\$ -	\$ 4,545,082
88,000	14,487	-	-	-	50,367	2,022,846
-	3,305	-	-	-	20,436	607,839
-	-	-	-	-	-	239,566
-	-	-	-	-	47,656	122,707
-	10,038	-	-	730	83,432	801,347
-	-	287,118	41,749	-	-	451,714
-	-	-	-	3,821	137,610	157,597
<u>88,000</u>	<u>27,830</u>	<u>287,118</u>	<u>41,749</u>	<u>1,643,721</u>	<u>339,501</u>	<u>8,948,698</u>
-	-	-	-	-	-	1,884,761
-	-	-	-	-	-	9,500
3,283,793	-	-	-	-	-	7,775,089
-	-	-	-	-	-	74,194
-	-	-	-	-	-	8,803,051
-	-	-	-	-	-	17,104,990
-	-	-	289,634	-	-	34,720,332
<u>3,283,793</u>	<u>-</u>	<u>-</u>	<u>289,634</u>	<u>-</u>	<u>-</u>	<u>70,371,917</u>
<u>\$3,371,793</u>	<u>\$27,830</u>	<u>\$ 287,118</u>	<u>\$ 331,383</u>	<u>\$ 1,643,721</u>	<u>\$ 339,501</u>	<u>\$ 79,320,615</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT

Lafayette, Louisiana

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

Nonmajor Special Revenue Funds

For the Year Ended October 31, 2010

	Federal Narcotics Seized/ Forfeited Property	State Narcotics Seized/ Forfeited Property	Urban Infill Home Program	F.T.A. Planning Grant No. 741-28-0003	F.T.A. Planning Grant No. 741-28-0004
Revenues:					
Taxes -					
Ad valorem	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and use	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental -					
Federal grants	-	-	-	-	5,304
State funds:					
Grants	-	-	-	-	-
Parish transportation funds	-	-	-	-	-
State shared revenue	-	-	-	-	-
Other	-	4,179	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Investment earnings	732	111	3,309	-	-
Miscellaneous	-	-	63,812	-	-
Total revenues	<u>732</u>	<u>4,290</u>	<u>67,121</u>	<u>-</u>	<u>5,304</u>
Expenditures:					
Current -					
General government	-	-	-	-	-
Public safety	-	7,033	-	-	-
Traffic and transportation	-	-	-	-	6,630
Streets and drainage	-	-	-	-	-
Urban redevelopment and housing	-	-	10,541	-	-
Culture and recreation	-	-	-	-	-
Health and welfare	-	-	-	-	-
Economic development and assistance	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>-</u>	<u>7,033</u>	<u>10,541</u>	<u>-</u>	<u>6,630</u>
Excess (deficiency) of revenues over expenditures	<u>732</u>	<u>(2,743)</u>	<u>56,580</u>	<u>-</u>	<u>(1,326)</u>
Other financing sources (uses):					
Transfers in	-	-	121,754	-	1,326
Transfers out	-	-	-	-	-
Transfers from component units	-	-	-	-	-
Transfers to component units	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>121,754</u>	<u>-</u>	<u>1,326</u>
Net change in fund balances	732	(2,743)	178,334	-	-
Fund balances, beginning	<u>10,986</u>	<u>22,262</u>	<u>769,076</u>	<u>-</u>	<u>-</u>
Fund balances, ending	<u>\$ 11,718</u>	<u>\$ 19,519</u>	<u>\$ 947,410</u>	<u>\$ -</u>	<u>\$ -</u>

<u>F.T.A. Planning Grant No.</u>	<u>F.T.A. Planning Grant No.</u>	<u>F.H.W.A. Road Study Grant No.</u>	<u>F.H.W.A. I49/MPO Grant No.</u>	<u>F.H.W.A. Planning Grant No.</u>	<u>F.H.W.A. Planning Grant No.</u>	<u>F.H.W.A. Planning Grant No.</u>	<u>F.H.W.A. I49/MPO Grant No.</u>	<u>F.H.W.A. I49/MPO Grant No.</u>
<u>741-28-0006</u>	<u>741-28-0007</u>	<u>736-28-0042</u>	<u>736-28-0043</u>	<u>736-28-0051</u>	<u>736-28-0053</u>	<u>700-28-0208</u>	<u>700-28-0217</u>	<u>700-28-0219</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
48,043	7,949	17,633	759	231,469	89,487	1,262	52,098	116,833
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>48,043</u>	<u>7,949</u>	<u>17,633</u>	<u>759</u>	<u>231,469</u>	<u>89,487</u>	<u>1,262</u>	<u>52,098</u>	<u>116,833</u>
-	-	-	-	-	-	1,226	-	-
-	-	-	-	-	-	-	-	-
60,054	9,605	17,633	949	289,406	111,859	-	65,122	146,041
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>60,054</u>	<u>9,605</u>	<u>17,633</u>	<u>949</u>	<u>289,406</u>	<u>111,859</u>	<u>1,226</u>	<u>65,122</u>	<u>146,041</u>
<u>(12,011)</u>	<u>(1,656)</u>	<u>-</u>	<u>(190)</u>	<u>(57,937)</u>	<u>(22,372)</u>	<u>36</u>	<u>(13,024)</u>	<u>(29,208)</u>
12,011	1,656	-	190	57,937	22,372	-	13,024	29,208
-	-	-	-	-	-	(36)	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>12,011</u>	<u>1,656</u>	<u>-</u>	<u>190</u>	<u>57,937</u>	<u>22,372</u>	<u>(36)</u>	<u>13,024</u>	<u>29,208</u>
-	-	-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
Nonmajor Special Revenue Funds (Continued)  
For the Year Ended October 31, 2010

	Emergency Shelter Grant	Drug- Free Schools Grant	Justice Dept. Federal Equitable Sharing	Parking Program	Health Unit Maintenance	Traffic Safety
Revenues:						
Taxes -						
Ad valorem	\$ -	\$ -	\$ -	\$ -	\$ 1,546,342	\$ -
Sales and use	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental -						
Federal grants	538,515	39,012	-	-	-	-
State funds:						
Grants	-	-	-	-	-	-
Parish transportation funds	-	-	-	-	-	-
State shared revenue	-	-	-	-	57,634	-
Other	-	-	138,571	-	-	-
Charges for services	-	-	-	512,013	-	-
Fines and forfeits	-	-	-	333,811	-	2,617,441
Investment earnings	-	-	471	665	21,725	17,624
Miscellaneous	-	-	-	2,827	-	-
Total revenues	<u>538,515</u>	<u>39,012</u>	<u>139,042</u>	<u>849,316</u>	<u>1,625,701</u>	<u>2,635,065</u>
Expenditures:						
Current -						
General government	-	-	-	1,800	-	-
Public safety	-	39,012	18,469	699,140	-	-
Traffic and transportation	-	-	-	-	-	1,225,346
Streets and drainage	-	-	-	-	-	-
Urban redevelopment and housing	538,515	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Health and welfare	-	-	-	-	450,171	-
Economic development and assistance	-	-	-	-	-	-
Capital outlay	-	-	45,094	-	-	-
Total expenditures	<u>538,515</u>	<u>39,012</u>	<u>63,563</u>	<u>700,940</u>	<u>450,171</u>	<u>1,225,346</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>75,479</u>	<u>148,376</u>	<u>1,175,530</u>	<u>1,409,719</u>
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	(148,376)	-	-
Transfers from component units	-	-	-	-	-	-
Transfers to component units	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(148,376)</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	-	75,479	-	1,175,530	1,409,719
Fund balances, beginning	<u>-</u>	<u>-</u>	<u>104,383</u>	<u>-</u>	<u>3,716,382</u>	<u>3,149,856</u>
Fund balances, ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 179,862</u>	<u>\$ -</u>	<u>\$ 4,891,912</u>	<u>\$ 4,559,575</u>

<u>Juvenile Detention Home Maintenance</u>	<u>DHH - Acadiana Recovery Center Inpatient</u>	<u>DHH - Governor's Initiative Health Grant</u>	<u>Codes and Permits</u>	<u>Urban Development Action Grant</u>	<u>Acadiana Recovery Center Non-Grant</u>	<u>ARC - U.S. Probation Outpatient Grant</u>	<u>Natural History Museum and Planetarium</u>
\$ 1,827,493	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	2,209,480	-	-	-	-
30,791	-	337,180	293,841	-	-	-	-
-	692,333	-	84,866	-	-	43,350	-
-	-	-	-	-	-	-	-
37,262	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
105,757	-	-	79,205	-	47,252	-	117,534
-	-	-	-	-	-	-	-
11,014	-	-	12,774	2,662	1,987	-	-
2,903	-	-	3,579	-	1,114	-	-
<u>2,015,220</u>	<u>692,333</u>	<u>337,180</u>	<u>2,683,745</u>	<u>2,662</u>	<u>50,353</u>	<u>43,350</u>	<u>117,534</u>
-	686,942	-	2,561,561	-	64,143	27,079	-
1,391,115	-	337,180	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	1,329,023
-	-	-	-	-	-	-	-
41,430	-	-	2,095	-	-	-	-
<u>1,432,545</u>	<u>686,942</u>	<u>337,180</u>	<u>2,563,656</u>	<u>-</u>	<u>64,143</u>	<u>27,079</u>	<u>1,329,023</u>
<u>582,675</u>	<u>5,391</u>	<u>-</u>	<u>120,089</u>	<u>2,662</u>	<u>(13,790)</u>	<u>16,271</u>	<u>(1,211,489)</u>
-	3,958	-	-	-	38,010	-	1,211,489
-	(25,696)	-	(3,593)	-	-	(16,271)	-
-	-	-	-	-	-	-	-
-	-	-	-	(38,192)	-	-	-
-	(21,738)	-	(3,593)	(38,192)	38,010	(16,271)	1,211,489
582,675	(16,347)	-	116,496	(35,530)	24,220	-	-
<u>1,285,343</u>	<u>16,347</u>	<u>-</u>	<u>3,897,593</u>	<u>111,061</u>	<u>543,729</u>	<u>-</u>	<u>-</u>
<u>\$ 1,868,018</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,014,089</u>	<u>\$ 75,531</u>	<u>\$ 567,949</u>	<u>\$ -</u>	<u>\$ -</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT

Lafayette, Louisiana

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

Nonmajor Special Revenue Funds (Continued)

For the Year Ended October 31, 2010

	Golf Courses	Road and Bridge Maintenance	Parishwide Drainage Maintenance	Lafayette Parish Public Library	Courthouse and Jail Maintenance	BNSF Train Derailment
<b>Revenues:</b>						
Taxes -						
Ad valorem	\$ -	\$6,513,912	\$5,217,331	\$10,184,497	\$3,655,211	\$ -
Sales and use	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental -						
Federal grants	-	-	-	-	-	-
State funds:						
Grants	-	-	-	27,688	-	-
Parish transportation funds	-	1,361,717	-	-	-	-
State shared revenue	-	242,904	87,968	259,757	131,075	-
Other	-	738,459	-	-	421,256	-
Charges for services	1,856,938	-	-	36,902	-	-
Fines and forfeits	-	-	-	151,280	-	-
Investment earnings	-	35,881	44,570	114,615	19,245	-
Miscellaneous	1,821	134,405	4,718	53,544	680	-
Total revenues	<u>1,858,759</u>	<u>9,027,278</u>	<u>5,354,587</u>	<u>10,828,283</u>	<u>4,227,467</u>	<u>-</u>
<b>Expenditures:</b>						
Current -						
General government	2,400	2,000	-	-	2,050,404	-
Public safety	-	-	-	-	-	-
Traffic and transportation	-	162,077	-	-	-	-
Streets and drainage	-	695,373	2,284,645	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-
Culture and recreation	2,597,961	-	-	6,478,945	-	-
Health and welfare	-	-	-	-	-	-
Economic development and assistance	-	-	-	-	-	-
Capital outlay	-	3,214,538	118,546	88,942	49,887	-
Total expenditures	<u>2,600,361</u>	<u>4,073,988</u>	<u>2,403,191</u>	<u>6,567,887</u>	<u>2,100,291</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>(741,602)</u>	<u>4,953,290</u>	<u>2,951,396</u>	<u>4,260,396</u>	<u>2,127,176</u>	<u>-</u>
<b>Other financing sources (uses):</b>						
Transfers in	741,602	-	-	-	-	-
Transfers out	-	(4,456,073)	(973,546)	-	(1,610,452)	-
Transfers from component units	-	31,916	-	-	-	-
Transfers to component units	-	-	-	-	-	-
Total other financing sources (uses)	<u>741,602</u>	<u>(4,424,157)</u>	<u>(973,546)</u>	<u>-</u>	<u>(1,610,452)</u>	<u>-</u>
Net change in fund balances	-	529,133	1,977,850	4,260,396	516,724	-
Fund balances, beginning	-	5,640,481	6,508,487	20,262,679	1,876,551	-
Fund balances, ending	<u>\$ -</u>	<u>\$6,169,614</u>	<u>\$8,486,337</u>	<u>\$24,523,075</u>	<u>\$2,393,275</u>	<u>\$ -</u>

<u>Local Workforce Investment Act Grant</u>	<u>Mosquito Abatement and Control</u>	<u>Coroner's Expense</u>	<u>Adult Correctional Facility Maintenance</u>	<u>Recreation and Parks</u>	<u>Municipal Transit System</u>	<u>Drug Court Program Grant</u>	<u>TIF Sales Tax Trusts</u>
\$ -	\$ 2,343,005	\$ -	\$ 3,217,816	\$ 2,165,298	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	796,286
-	-	-	-	-	-	-	-
1,285,995	-	-	-	-	2,205,496	170,440	-
-	-	-	168,589	-	-	420,870	-
-	-	-	-	-	-	-	-
-	-	-	115,345	-	263,611	-	-
-	-	-	-	-	-	-	-
4,950	-	212,253	-	625,537	473,000	70,957	-
-	-	144,232	-	-	-	-	-
-	22,745	20	6,195	1,937	-	-	1,114
4,299	-	805	64,965	26,036	9,937	-	-
<u>1,295,244</u>	<u>2,365,750</u>	<u>357,310</u>	<u>3,572,910</u>	<u>2,818,808</u>	<u>2,952,044</u>	<u>662,267</u>	<u>797,400</u>
149,467	118,017	32,500	116,752	-	360,200	-	797,400
-	-	654,097	4,545,686	-	-	662,267	-
-	-	-	-	-	4,343,830	-	-
-	-	-	-	-	-	-	-
-	-	-	-	5,982,110	-	-	-
-	1,159,632	-	-	-	-	-	-
1,145,777	-	-	-	-	-	-	-
-	-	-	309,672	-	-	-	-
<u>1,295,244</u>	<u>1,277,649</u>	<u>686,597</u>	<u>4,972,110</u>	<u>5,982,110</u>	<u>4,704,030</u>	<u>662,267</u>	<u>797,400</u>
-	1,088,101	(329,287)	(1,399,200)	(3,163,302)	(1,751,986)	-	-
-	-	329,287	1,399,200	3,163,302	1,751,986	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	329,287	1,399,200	3,163,302	1,751,986	-	-
-	1,088,101	-	-	-	-	-	-
-	3,458,619	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ 4,546,720</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT

Lafayette, Louisiana

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

Nonmajor Special Revenue Funds (Continued)

For the Year Ended October 31, 2010

	Criminal Justice Support Services	Community Development Block Grant	Housing Rehabilitation Program Grant	Neighborhood Housing Services Loan Program	CD - First Time Homebuyer
Revenues:					
Taxes -					
Ad valorem	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and use	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental -					
Federal grants	-	1,889,372	280,083	-	-
State funds:					
Grants	-	-	-	-	-
Parish transportation funds	-	-	-	-	-
State shared revenue	-	-	-	-	-
Other	-	-	-	-	-
Charges for services	208,555	3,400	121,754	-	-
Fines and forfeits	-	-	-	-	-
Investment earnings	-	-	-	8,736	56,990
Miscellaneous	50	160	38,463	-	-
Total revenues	<u>208,605</u>	<u>1,892,932</u>	<u>440,300</u>	<u>8,736</u>	<u>56,990</u>
Expenditures:					
Current -					
General government	186,359	-	-	6	30,508
Public safety	-	-	-	-	-
Traffic and transportation	-	-	-	-	-
Streets and drainage	-	-	-	-	-
Urban redevelopment and housing	-	605,895	318,546	-	-
Culture and recreation	-	-	-	-	-
Health and welfare	-	-	-	-	-
Economic development and assistance	-	1,287,037	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>186,359</u>	<u>1,892,932</u>	<u>318,546</u>	<u>6</u>	<u>30,508</u>
Excess (deficiency) of revenues over expenditures	<u>22,246</u>	<u>-</u>	<u>121,754</u>	<u>8,730</u>	<u>26,482</u>
Other financing sources (uses):					
Transfers in	-	-	-	-	-
Transfers out	(22,246)	-	(121,754)	-	-
Transfers from component units	-	-	-	-	-
Transfers to component units	-	-	-	-	-
Total other financing sources (uses)	<u>(22,246)</u>	<u>-</u>	<u>(121,754)</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	-	-	8,730	26,482
Fund balances, beginning	-	-	-	859,749	2,648,925
Fund balances, ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 868,479</u>	<u>\$ 2,675,407</u>

<u>LPTFA - First Time Homebuyer</u>	<u>War Memorial</u>	<u>Hurricane Katrina</u>	<u>Hurricane Rita</u>	<u>Hurricane Gustav</u>	<u>Heymann Performing Arts Center</u>	<u>Total</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,670,905
-	-	-	-	-	-	796,286
-	-	-	-	-	-	2,209,480
-	-	-	-	-	-	7,641,562
-	-	-	-	-	-	1,437,696
-	-	-	-	-	-	1,361,717
-	-	-	-	-	-	1,195,556
750,000	-	-	-	-	-	2,052,465
-	-	-	-	-	1,802,527	6,278,534
-	-	-	-	-	-	3,246,764
103,954	111,120	-	-	-	433	600,629
-	-	-	-	-	7,901	422,019
<u>853,954</u>	<u>111,120</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,810,861</u>	<u>63,913,613</u>
177,002	325,980	-	-	-	-	7,691,746
-	-	-	-	-	-	8,353,999
-	-	-	-	-	-	6,438,552
-	-	-	-	-	-	2,980,018
-	-	-	-	-	-	1,473,497
-	-	-	-	-	2,162,186	18,550,225
-	-	-	-	-	-	1,609,803
-	-	-	-	-	-	2,432,814
-	-	-	-	-	30,000	3,900,204
<u>177,002</u>	<u>325,980</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,192,186</u>	<u>53,430,858</u>
<u>676,952</u>	<u>(214,860)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(381,325)</u>	<u>10,482,755</u>
-	214,860	-	-	-	457,456	9,570,628
-	-	-	-	-	(76,131)	(7,454,174)
-	-	-	-	-	-	31,916
-	-	-	-	-	-	(38,192)
<u>-</u>	<u>214,860</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>381,325</u>	<u>2,110,178</u>
676,952	-	-	-	-	-	12,592,933
<u>2,606,841</u>	<u>-</u>	<u>-</u>	<u>289,634</u>	<u>-</u>	<u>-</u>	<u>57,778,984</u>
<u>\$ 3,283,793</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 289,634</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 70,371,917</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Combining Balance Sheet  
Nonmajor Debt Service Funds  
October 31, 2010

	1961 Sales Tax Bonds		1986 Sales Tax Bonds	
	Sinking Fund	Reserve Fund	Sinking Fund	Reserve Fund
<b>ASSETS</b>				
Cash	\$ 83,545	\$ 27,912	\$ 41,463	\$ 34,347
Investments	5,809,013	14,795,940	4,800,000	16,853,359
Assessments receivable:				
Current	-	-	-	-
Delinquent	-	-	-	-
Accrued interest receivable	42,656	57,392	-	135,320
Due from other funds	117,480	6	285,240	7
Due from other governmental agencies	-	-	-	-
Total assets	<u>\$ 6,052,694</u>	<u>\$ 14,881,250</u>	<u>\$ 5,126,703</u>	<u>\$ 17,023,033</u>
 <b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Other payables	\$ -	\$ -	\$ -	\$ -
Due to other funds	117,464	100,729	285,228	272,163
Total liabilities	<u>117,464</u>	<u>100,729</u>	<u>285,228</u>	<u>272,163</u>
 Fund balances:				
Reserved for -				
Debt service	5,935,230	14,780,521	4,841,475	16,750,870
Unreserved, undesignated	-	-	-	-
Total fund balances	<u>5,935,230</u>	<u>14,780,521</u>	<u>4,841,475</u>	<u>16,750,870</u>
 Total liabilities and fund balances	<u>\$ 6,052,694</u>	<u>\$ 14,881,250</u>	<u>\$ 5,126,703</u>	<u>\$ 17,023,033</u>

<u>Assessment Bonds</u>		<u>Contingencies Sinking Fund</u>	<u>Certificates of Indebtedness, Series 1999 Sinking Fund</u>	<u>Total</u>
<u>Paving</u>	<u>Sewer</u>			
\$ 21,710	\$ 343,231	\$ 240,101	\$ 5,809	\$ 798,118
386,994	48,321	4,280,032	103,548	47,077,207
-	669,533	-	-	669,533
-	18,032	-	-	18,032
866	108	9,580	232	246,154
-	-	-	-	402,733
-	-	1,068	-	1,068
<u>\$ 409,570</u>	<u>\$ 1,079,225</u>	<u>\$ 4,530,781</u>	<u>\$ 109,589</u>	<u>\$ 49,212,845</u>
\$ -	\$ -	\$ 328	\$ -	\$ 328
-	778,674	-	-	1,554,258
-	778,674	328	-	1,554,586
-	-	4,530,453	-	46,838,549
409,570	300,551	-	109,589	819,710
<u>409,570</u>	<u>300,551</u>	<u>4,530,453</u>	<u>109,589</u>	<u>47,658,259</u>
<u>\$ 409,570</u>	<u>\$ 1,079,225</u>	<u>\$ 4,530,781</u>	<u>\$ 109,589</u>	<u>\$ 49,212,845</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
Nonmajor Debt Service Funds  
For the Year Ended October 31, 2010

	1961 Sales Tax Bonds		1986 Sales Tax Bonds	
	Sinking Fund	Reserve Fund	Sinking Fund	Reserve Fund
Revenues:				
Taxes -				
Ad valorem	\$ -	\$ -	\$ -	\$ -
Intergovernmental -				
Federal subsidy	798,504	-	706,772	-
Investment earnings	<u>10,284</u>	<u>198,508</u>	<u>11,937</u>	<u>185,215</u>
Total revenues	<u>808,788</u>	<u>198,508</u>	<u>718,709</u>	<u>185,215</u>
Expenditures:				
Current -				
General government	-	-	-	-
Debt service -				
Principal retirement	5,730,000	-	9,095,000	-
Interest and fiscal charges	<u>8,364,478</u>	<u>-</u>	<u>7,574,800</u>	<u>-</u>
Total expenditures	<u>14,094,478</u>	<u>-</u>	<u>16,669,800</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>(13,285,690)</u>	<u>198,508</u>	<u>(15,951,091)</u>	<u>185,215</u>
Other financing sources (uses):				
Transfers in	13,979,000	-	16,229,050	-
Transfers out	<u>-</u>	<u>(198,508)</u>	<u>-</u>	<u>(185,215)</u>
Total other financing sources (uses)	<u>13,979,000</u>	<u>(198,508)</u>	<u>16,229,050</u>	<u>(185,215)</u>
Net change in fund balances	693,310	-	277,959	-
Fund balances, beginning	<u>5,241,920</u>	<u>14,780,521</u>	<u>4,563,516</u>	<u>16,750,870</u>
Fund balances, ending	<u>\$ 5,935,230</u>	<u>\$ 14,780,521</u>	<u>\$ 4,841,475</u>	<u>\$ 16,750,870</u>

<u>Assessment Bonds</u>		<u>Contingencies Sinking Fund</u>	<u>Certificates of Indebtedness, Series 1999 Sinking Fund</u>	<u>Total</u>
<u>Paving</u>	<u>Sewer</u>			
\$ -	\$ -	\$ 5,311,029	\$ -	\$ 5,311,029
-	-	-	-	1,505,276
<u>1,522</u>	<u>835</u>	<u>27,831</u>	<u>139</u>	<u>436,271</u>
<u>1,522</u>	<u>835</u>	<u>5,338,860</u>	<u>139</u>	<u>7,252,576</u>
-	-	192,711	-	192,711
-	-	1,470,000	70,000	16,365,000
<u>-</u>	<u>-</u>	<u>2,177,745</u>	<u>57,925</u>	<u>18,174,948</u>
<u>-</u>	<u>-</u>	<u>3,840,456</u>	<u>127,925</u>	<u>34,732,659</u>
<u>1,522</u>	<u>835</u>	<u>1,498,404</u>	<u>(127,786)</u>	<u>(27,480,083)</u>
-	-	-	129,831	30,337,881
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(383,723)</u>
-	-	-	129,831	29,954,158
<u>-</u>	<u>-</u>	<u>-</u>	<u>129,831</u>	<u>29,954,158</u>
1,522	835	1,498,404	2,045	2,474,075
<u>408,048</u>	<u>299,716</u>	<u>3,032,049</u>	<u>107,544</u>	<u>45,184,184</u>
<u>\$ 409,570</u>	<u>\$ 300,551</u>	<u>\$ 4,530,453</u>	<u>\$ 109,589</u>	<u>\$ 47,658,259</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Combining Balance Sheet  
Nonmajor Capital Projects Funds  
October 31, 2010

	1993	1997A	1997B	1998	1999A	1999B
	Sales	Sales	Sales	Sales	Sales	Sales
	Tax	Tax	Tax	Tax	Tax	Tax
<b>ASSETS</b>						
Cash	\$ 1,565	\$ 7,252	\$ -	\$ 1,237	\$ 22	\$ 16,770
Investments	27,904	129,268	-	22,049	394	298,938
Accrued interest receivable	62	289	-	49	1	669
Due from other funds	20	100	-	20	-	260
Total assets	<u>\$29,551</u>	<u>\$136,909</u>	<u>\$ -</u>	<u>\$23,355</u>	<u>\$ 417</u>	<u>\$316,637</u>
<b>LIABILITIES AND FUND BALANCES</b>						
Liabilities:						
Cash overdraft	\$ -	\$ -	\$ 83,074	\$ -	\$ -	\$ -
Contracts payable	7,965	98,983	-	-	-	-
Retainage payable	-	-	-	-	-	-
Due to other funds	10	61	-	10	-	133
Total liabilities	<u>7,975</u>	<u>99,044</u>	<u>83,074</u>	<u>10</u>	<u>-</u>	<u>133</u>
Fund balances:						
Reserved for -						
Encumbrances	-	37,865	-	21,569	-	163,434
Designated for capital expenditures	-	-	-	2	414	115
Unreserved, undesignated (deficit)	21,576	-	(83,074)	1,774	3	152,955
Total fund balances (deficit)	<u>21,576</u>	<u>37,865</u>	<u>(83,074)</u>	<u>23,345</u>	<u>417</u>	<u>316,504</u>
Total liabilities and fund balances	<u>\$29,551</u>	<u>\$136,909</u>	<u>\$ -</u>	<u>\$23,355</u>	<u>\$ 417</u>	<u>\$316,637</u>

2000A Sales Tax	2000B Sales Tax	2001A Sales Tax	2001B Sales Tax	2003A Sales Tax	2003B Sales Tax	2003C Sales Tax
\$ 4,050	\$ 14,006	\$ 10,142	\$ 34,746	\$ 20,200	\$ 84,665	\$ 2,320
72,204	249,668	180,794	619,389	360,076	1,509,241	41,356
162	559	405	1,386	806	3,378	92
80	220	180	560	300	16,770	40
<u>\$ 76,496</u>	<u>\$ 264,453</u>	<u>\$ 191,521</u>	<u>\$ 656,081</u>	<u>\$ 381,382</u>	<u>\$ 1,614,054</u>	<u>\$ 43,808</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	9,624	16,565	-	-	8,961	-
-	-	-	-	-	14,870	-
31	113	82	286	164	808	20
<u>31</u>	<u>9,737</u>	<u>16,647</u>	<u>286</u>	<u>164</u>	<u>24,639</u>	<u>20</u>
47,322	76,819	29,928	10,000	29,160	1,482,264	10,409
26,624	176,258	131,529	634,427	107,593	-	24,732
2,519	1,639	13,417	11,368	244,465	107,151	8,647
<u>76,465</u>	<u>254,716</u>	<u>174,874</u>	<u>655,795</u>	<u>381,218</u>	<u>1,589,415</u>	<u>43,788</u>
<u>\$ 76,496</u>	<u>\$ 264,453</u>	<u>\$ 191,521</u>	<u>\$ 656,081</u>	<u>\$ 381,382</u>	<u>\$ 1,614,054</u>	<u>\$ 43,808</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Combining Balance Sheet  
Nonmajor Capital Projects Funds (Continued)  
October 31, 2010

	2003D	2005B	2005C	2007A	2007B	2009A
	Sales	Sales	Sales	Sales	Sales	Sales
	Tax	Tax	Tax	Tax	Tax	Tax
<b>ASSETS</b>						
Cash	\$ 107,189	\$ 157,525	\$ 1,117	\$ 622,099	\$ 81,639	\$ 1,210,929
Investments	1,910,757	2,808,046	19,917	11,089,530	1,455,290	21,585,998
Accrued interest receivable	4,277	6,286	45	24,823	3,258	48,318
Due from other funds	<u>1,740</u>	<u>2,761</u>	<u>20</u>	<u>9,202</u>	<u>1,200</u>	<u>18,285</u>
Total assets	<u>\$ 2,023,963</u>	<u>\$ 2,974,618</u>	<u>\$ 21,099</u>	<u>\$ 11,745,654</u>	<u>\$ 1,541,387</u>	<u>\$ 22,863,530</u>
<b>LIABILITIES AND FUND BALANCES</b>						
Liabilities:						
Cash overdraft	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contracts payable	-	320,112	-	5,221	689	46,886
Retainage payable	157,863	80,295	-	-	-	87,397
Due to other funds	<u>890</u>	<u>1,351</u>	<u>10</u>	<u>5,044</u>	<u>665</u>	<u>9,863</u>
Total liabilities	<u>158,753</u>	<u>401,758</u>	<u>10</u>	<u>10,265</u>	<u>1,354</u>	<u>144,146</u>
Fund balances:						
Reserved for -						
Encumbrances	696,225	1,937,741	-	1,979,131	145,275	2,693,825
Designated for capital expenditures	1,166,457	-	-	9,740,552	1,374,352	20,025,559
Unreserved, undesignated (deficit)	<u>2,528</u>	<u>635,119</u>	<u>21,089</u>	<u>15,706</u>	<u>20,406</u>	<u>-</u>
Total fund balances (deficit)	<u>1,865,210</u>	<u>2,572,860</u>	<u>21,089</u>	<u>11,735,389</u>	<u>1,540,033</u>	<u>22,719,384</u>
 Total liabilities and fund balances	 <u>\$ 2,023,963</u>	 <u>\$ 2,974,618</u>	 <u>\$ 21,099</u>	 <u>\$ 11,745,654</u>	 <u>\$ 1,541,387</u>	 <u>\$ 22,863,530</u>

2009B Sales Tax	1999 Certificates of Indebtedness	Parish Library General Obligation Bonds	2001 Parish General Obligation Bonds	2003 Parish General Obligation Bonds	2005 Parish General Obligation Bonds	2009 Parish General Obligation Bonds	Total
\$ 1,265,458	\$ 8,019	\$ 107,030	\$ 88,586	\$ 307,853	\$ 375,216	\$ -	\$ 4,529,635
22,558,032	142,939	1,907,925	1,579,129	5,487,781	6,688,603	-	80,745,228
50,494	320	4,271	3,535	12,284	14,972	-	180,741
18,745	-	-	-	-	-	-	70,503
<u>\$ 23,892,729</u>	<u>\$ 151,278</u>	<u>\$ 2,019,226</u>	<u>\$ 1,671,250</u>	<u>\$ 5,807,918</u>	<u>\$ 7,078,791</u>	<u>\$ -</u>	<u>\$ 85,526,107</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 475,884	\$ 558,958
31,449	25	-	21,869	3,311	2,380	14,306	588,346
8,499	-	1,157	75,538	37,555	-	-	463,174
10,282	-	-	-	-	-	-	29,823
<u>50,230</u>	<u>25</u>	<u>1,157</u>	<u>97,407</u>	<u>40,866</u>	<u>2,380</u>	<u>490,190</u>	<u>1,640,301</u>
1,737,241	18,455	310,351	843,588	2,328,773	357,717	-	14,957,092
22,105,258	118,602	1,143,453	730,255	3,382,933	5,790,183	-	66,679,298
-	14,196	564,265	-	55,346	928,511	(490,190)	2,249,416
<u>23,842,499</u>	<u>151,253</u>	<u>2,018,069</u>	<u>1,573,843</u>	<u>5,767,052</u>	<u>7,076,411</u>	<u>(490,190)</u>	<u>83,885,806</u>
<u>\$ 23,892,729</u>	<u>\$ 151,278</u>	<u>\$ 2,019,226</u>	<u>\$ 1,671,250</u>	<u>\$ 5,807,918</u>	<u>\$ 7,078,791</u>	<u>\$ -</u>	<u>\$ 85,526,107</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
Nonmajor Capital Projects Funds  
For the Year Ended October 31, 2010

	1993	1997A	1997B	1998	1999A	1999B
	Sales	Sales	Sales	Sales	Sales	Sales
	Tax	Tax	Tax	Tax	Tax	Tax
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Revenues:						
Investment earnings	\$ 84	\$ 488	\$ 355	\$ 138	\$ 67	\$ 1,478
Other	-	-	-	-	-	-
Total revenues	<u>84</u>	<u>488</u>	<u>355</u>	<u>138</u>	<u>67</u>	<u>1,478</u>
Expenditures:						
Current -						
General government	-	-	-	-	-	-
Capital outlay	<u>18,362</u>	<u>236,944</u>	<u>796,020</u>	<u>67,045</u>	<u>68,306</u>	<u>384,749</u>
Total expenditures	<u>18,362</u>	<u>236,944</u>	<u>796,020</u>	<u>67,045</u>	<u>68,306</u>	<u>384,749</u>
Excess (deficiency) of revenues over expenditures	(18,278)	(236,456)	(795,665)	(66,907)	(68,239)	(383,271)
Other financing uses:						
Transfers out	<u>(236)</u>	<u>(1,612)</u>	<u>(3,408)</u>	<u>(539)</u>	<u>(389)</u>	<u>(4,387)</u>
Net change in fund balances	(18,514)	(238,068)	(799,073)	(67,446)	(68,628)	(387,658)
Fund balances (deficit), beginning	<u>40,090</u>	<u>275,933</u>	<u>715,999</u>	<u>90,791</u>	<u>69,045</u>	<u>704,162</u>
Fund balances (deficit), ending	<u>\$ 21,576</u>	<u>\$ 37,865</u>	<u>\$ (83,074)</u>	<u>\$ 23,345</u>	<u>\$ 417</u>	<u>\$ 316,504</u>

2000A Sales Tax	2000B Sales Tax	2001A Sales Tax	2001B Sales Tax	2003A Sales Tax	2003B Sales Tax	2003C Sales Tax
\$ 393	\$ 963	\$ 35	\$ 2,394	\$ 1,416	\$ 8,025	\$ -
-	490	-	-	-	-	-
<u>393</u>	<u>1,453</u>	<u>35</u>	<u>2,394</u>	<u>1,416</u>	<u>8,025</u>	<u>-</u>
2,500	2,500	2,500	2,500	2,500	2,500	2,550
<u>52,124</u>	<u>118,801</u>	<u>94,237</u>	<u>194,840</u>	<u>81,556</u>	<u>1,114,737</u>	<u>226,048</u>
<u>54,624</u>	<u>121,301</u>	<u>96,737</u>	<u>197,340</u>	<u>84,056</u>	<u>1,117,237</u>	<u>228,598</u>
(54,231)	(119,848)	(96,702)	(194,946)	(82,640)	(1,109,212)	(228,598)
<u>(915)</u>	<u>(2,405)</u>	<u>(3,209)</u>	<u>(7,269)</u>	<u>(3,357)</u>	<u>(18,782)</u>	<u>(1,129)</u>
(55,146)	(122,253)	(99,911)	(202,215)	(85,997)	(1,127,994)	(229,727)
<u>131,611</u>	<u>376,969</u>	<u>274,785</u>	<u>858,010</u>	<u>467,215</u>	<u>2,717,409</u>	<u>273,515</u>
<u>\$ 76,465</u>	<u>\$ 254,716</u>	<u>\$ 174,874</u>	<u>\$ 655,795</u>	<u>\$ 381,218</u>	<u>\$ 1,589,415</u>	<u>\$ 43,788</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
Nonmajor Capital Projects Funds (Continued)  
For the Year Ended October 31, 2010

	2003D Sales Tax	2005B Sales Tax	2005C Sales Tax	2007A Sales Tax	2007B Sales Tax	2009A Sales Tax
<b>Revenues:</b>						
Investment earnings	\$ 7,525	\$ 12,193	\$ -	\$ 43,373	\$ 5,713	\$ 84,848
Other	<u>-</u>	<u>2,268</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,180</u>
Total revenues	<u>7,525</u>	<u>14,461</u>	<u>-</u>	<u>43,373</u>	<u>5,713</u>	<u>90,028</u>
<b>Expenditures:</b>						
Current -						
General government	2,360	2,500	2,735	-	-	62,046
Capital outlay	<u>517,373</u>	<u>2,239,599</u>	<u>173,697</u>	<u>295,585</u>	<u>2,987</u>	<u>3,225,971</u>
Total expenditures	<u>519,733</u>	<u>2,242,099</u>	<u>176,432</u>	<u>295,585</u>	<u>2,987</u>	<u>3,288,017</u>
Excess (deficiency) of revenues over expenditures	(512,208)	(2,227,638)	(176,432)	(252,212)	2,726	(3,197,989)
<b>Other financing uses:</b>						
Transfers out	<u>(16,707)</u>	<u>(31,282)</u>	<u>(1,790)</u>	<u>(85,434)</u>	<u>(11,054)</u>	<u>(181,326)</u>
Net change in fund balances	(528,915)	(2,258,920)	(178,222)	(337,646)	(8,328)	(3,379,315)
Fund balances (deficit), beginning	<u>2,394,125</u>	<u>4,831,780</u>	<u>199,311</u>	<u>12,073,035</u>	<u>1,548,361</u>	<u>26,098,699</u>
Fund balances (deficit), ending	<u>\$ 1,865,210</u>	<u>\$ 2,572,860</u>	<u>\$ 21,089</u>	<u>\$ 11,735,389</u>	<u>\$ 1,540,033</u>	<u>\$ 22,719,384</u>

2009B Sales Tax	1999 Certificates of Indebtedness	Parish Library General Obligation Bonds	2001 Parish General Obligation Bonds	2003 Parish General Obligation Bonds	2005 Parish General Obligation Bonds	2009 Parish General Obligation Bonds	Total
\$ 87,771	\$ 488	\$ 7,448	\$ 8,972	\$ 21,592	\$ 25,971	\$ -	\$ 321,730
540	-	-	484,205	3,534	-	-	496,217
<u>88,311</u>	<u>488</u>	<u>7,448</u>	<u>493,177</u>	<u>25,126</u>	<u>25,971</u>	<u>-</u>	<u>817,947</u>
48,750	-	-	2,000	1,735	2,000	-	141,676
<u>225,702</u>	<u>196</u>	<u>7,279</u>	<u>2,027,407</u>	<u>655,605</u>	<u>420,484</u>	<u>479,869</u>	<u>13,725,523</u>
<u>274,452</u>	<u>196</u>	<u>7,279</u>	<u>2,029,407</u>	<u>657,340</u>	<u>422,484</u>	<u>479,869</u>	<u>13,867,199</u>
(186,141)	292	169	(1,536,230)	(632,214)	(396,513)	(479,869)	(13,049,252)
<u>(172,827)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(548,057)</u>
(358,968)	292	169	(1,536,230)	(632,214)	(396,513)	(479,869)	(13,597,309)
<u>24,201,467</u>	<u>150,961</u>	<u>2,017,900</u>	<u>3,110,073</u>	<u>6,399,266</u>	<u>7,472,924</u>	<u>(10,321)</u>	<u>97,483,115</u>
<u>\$23,842,499</u>	<u>\$ 151,253</u>	<u>\$ 2,018,069</u>	<u>\$ 1,573,843</u>	<u>\$ 5,767,052</u>	<u>\$ 7,076,411</u>	<u>\$ (490,190)</u>	<u>\$ 83,885,806</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Schedule of Expenditures Compared to Capital Budget  
1993 Sales Tax Bond Construction Fund  
For the Year Ended October 31, 2010

	<u>Project Authorization</u>	<u>Expenditures</u>		<u>Balance of Incomplete Projects</u>
		<u>Prior Years</u>	<u>Current Year</u>	
Street projects:				
North St. Antoine Street Extension	\$ 83,440	\$ 75,440	\$ 8,000	\$ -
Drainage projects:				
Maryview Farm Road Drainage - Broadmoor Coulee - Phase II	<u>22,770</u>	<u>12,408</u>	<u>10,362</u>	<u>-</u>
	<u>\$ 106,210</u>	<u>\$ 87,848</u>	<u>\$ 18,362</u>	<u>\$ -</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Schedule of Expenditures Compared to Capital Budget  
1997A Sales Tax Bond Construction Fund  
For the Year Ended October 31, 2010

	<u>Project Authorization</u>	<u>Expenditures</u>		<u>Balance of Incomplete Projects</u>
		<u>Prior Years</u>	<u>Current Year</u>	
Street projects:				
North St. Antoine Extension - Pont Des Mouton	\$222,852	\$ 86,180	\$ 98,983	\$ 37,689
Louisiana Avenue Extension - Phase II-C	<u>231,761</u>	<u>93,800</u>	<u>137,961</u>	<u>-</u>
	<u>\$454,613</u>	<u>\$179,980</u>	<u>\$ 236,944</u>	<u>\$ 37,689</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Schedule of Expenditures Compared to Capital Budget  
1997B Sales Tax Bond Construction Fund  
For the Year Ended October 31, 2010

	Project Authorization	Expenditures		Balance of Incomplete Projects
		Prior Years	Current Year	
Street projects:				
Rue de Belier Extension	\$ 500,000	\$ 490,315	\$ 2,148	\$ 7,537
South College Phase I	563,358	385,808	-	177,550
Louisiana Avenue Extension Phase II-C	114,155	8	114,147	-
Louisiana Avenue Extension Phase IID-I	10,520	2,620	7,900	-
Camellia Boulevard Extension	3,200,599	2,528,911	670,962	726
Citywide Sidewalks	<u>3,000</u>	<u>2,137</u>	<u>863</u>	<u>-</u>
	<u>\$ 4,391,632</u>	<u>\$ 3,409,799</u>	<u>\$ 796,020</u>	<u>\$ 185,813</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Schedule of Expenditures Compared to Capital Budget  
1998 Sales Tax Bond Construction Fund  
For the Year Ended October 31, 2010

	<u>Project Authorization</u>	<u>Expenditures</u>		<u>Balance of Incomplete Projects</u>
		<u>Prior Years</u>	<u>Current Year</u>	
Street projects:				
Camellia Boulevard Extension	\$ 11,566,990	\$ 11,500,000	\$ 66,990	\$ -
I-10 Frontage Roads -				
Northeast I-10/Louisiana Avenue	44,330	33,768	-	10,562
Southeast I-10/Louisiana Avenue	30,351	19,345	-	11,006
	<u>11,641,671</u>	<u>11,553,113</u>	<u>66,990</u>	<u>21,568</u>
Drainage projects:				
Coulee Ile Des Cannes - Lateral 8B	<u>80,000</u>	<u>79,988</u>	<u>12</u>	<u>-</u>
Parks and Recreation projects:				
Neyland Park Multi-Purpose Center	<u>2,200,000</u>	<u>2,199,954</u>	<u>43</u>	<u>3</u>
	<u>\$ 13,921,671</u>	<u>\$ 13,833,055</u>	<u>\$ 67,045</u>	<u>\$ 21,571</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Schedule of Expenditures Compared to Capital Budget  
1999A Sales Tax Bond Construction Fund  
For the Year Ended October 31, 2010

	<u>Project Authorization</u>	<u>Expenditures</u>		<u>Balance of Incomplete Projects</u>
		<u>Prior Years</u>	<u>Current Year</u>	
Street projects:				
Camellia Boulevard Extension	\$ 9,000,000	\$ 8,997,438	\$ 2,562	\$ -
Louisiana Avenue Extension Phase II-C	60,449	-	60,449	-
Louisiana Avenue Extension	5,295	-	5,295	-
	<u>9,065,744</u>	<u>8,997,438</u>	<u>68,306</u>	<u>-</u>
Drainage projects:				
Comprehensive Drainage	<u>200,000</u>	<u>199,586</u>	<u>-</u>	<u>414</u>
	<u>\$ 9,265,744</u>	<u>\$ 9,197,024</u>	<u>\$ 68,306</u>	<u>\$ 414</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Schedule of Expenditures Compared to Capital Budget  
1999B Sales Tax Bond Construction Fund  
For the Year Ended October 31, 2010

	Project Authorization	Expenditures		Balance of Incomplete Projects
		Prior Years	Current Year	
Street projects:				
Rue de Belier Extension - Hwy. 93	\$ 1,525,000	\$ 1,524,992	\$ 8	\$ -
South College Road Phase I - Pinhook	162,819	122	-	162,697
Pont Des Mouton East Phase I Louisiana Avenue Extension - Phase II-C	616,905	616,884	-	21
Luke Street Extension	526,415	520,220	6,195	-
Camellia Boulevard Extension	259,396	259,303	-	93
Louisiana Avenue Extension - Phase II-D - Pnt/Mtn/Gls	306,885	-	306,885	-
	<u>277,321</u>	<u>235,696</u>	<u>41,625</u>	<u>-</u>
	<u>3,674,741</u>	<u>3,157,217</u>	<u>354,713</u>	<u>162,811</u>
Drainage projects:				
McKinley/St. Mary Drainage	52,624	51,886	-	738
Broadmoor Coulee Phase II	9,801	6,205	3,596	-
Concrete Coulee Renovations	26,419	-	26,419	-
	<u>88,844</u>	<u>58,091</u>	<u>30,015</u>	<u>738</u>
Parks and Recreation projects:				
New Golf Course: Purchase and Development	1,903,670	1,903,649	21	-
	<u>\$ 5,667,255</u>	<u>\$ 5,118,957</u>	<u>\$ 384,749</u>	<u>\$ 163,549</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Schedule of Expenditures Compared to Capital Budget  
2000A Sales Tax Bond Construction Fund  
For the Year Ended October 31, 2010

	Project Authorization	Expenditures		Balance of Incomplete Projects
		Prior Years	Current Year	
Street projects:				
South College Road Extension Phase I	\$ 47,322	\$ -	\$ -	\$ 47,322
Camellia Boulevard	7,845,312	7,843,390	1,922	-
Duhon/Robley	10,719	-	10,719	-
Louisiana Avenue Extension	26,624	-	-	26,624
	<u>7,929,977</u>	<u>7,843,390</u>	<u>12,641</u>	<u>73,946</u>
Parks and Recreation projects:				
Park Improvements - Citywide	<u>39,483</u>	<u>-</u>	<u>39,483</u>	<u>-</u>
	<u>\$ 7,969,460</u>	<u>\$7,843,390</u>	<u>\$52,124</u>	<u>\$ 73,946</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Schedule of Expenditures Compared to Capital Budget  
2000B Sales Tax Bond Construction Fund  
For the Year Ended October 31, 2010

	<u>Project Authorization</u>	<u>Expenditures</u>		<u>Balance of Incomplete Projects</u>
		<u>Prior Years</u>	<u>Current Year</u>	
Street projects:				
Louisiana Avenue Extension	\$ 223,203	\$ -	\$ 42,508	\$ 180,695
Frontage Road Study	100,000	95,337	4,470	193
Verot School - Pinhook/Vincent	64,916	18,889	-	46,027
	<u>388,119</u>	<u>114,226</u>	<u>46,978</u>	<u>226,915</u>
Drainage projects:				
Coulee Ile Des Cannes - Lateral 7	950,000	916,146	8,854	25,000
Fanny Drive Coulee	103,279	99,279	4,000	-
Coulee Des Poches	953,231	953,231	-	-
Walker Road Drainage	25,000	23,158	680	1,162
Concrete Coulee Renovations	46,769	-	46,769	-
Broadmoor Coulee, Phase II and Phase III	10,042	-	10,042	-
	<u>2,088,321</u>	<u>1,991,814</u>	<u>70,345</u>	<u>26,162</u>
Parks and Recreation projects:				
Park Improvements - Citywide	1,478	-	1,478	-
	<u>\$2,477,918</u>	<u>\$2,106,040</u>	<u>\$118,801</u>	<u>\$ 253,077</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Schedule of Expenditures Compared to Capital Budget  
2001A Sales Tax Bond Construction Fund  
For the Year Ended October 31, 2010

	<u>Project Authorization</u>	<u>Expenditures</u>		<u>Balance of Incomplete Projects</u>
		<u>Prior Years</u>	<u>Current Year</u>	
Street projects:				
Louisiana Avenue Extension	\$ 148,093	\$ -	\$ -	\$ 148,093
Camellia Boulevard Extension Phase II	<u>9,704,726</u>	<u>9,598,522</u>	<u>94,237</u>	<u>11,967</u>
	9,852,819	9,598,522	94,237	160,060
Drainage projects:				
Broadmoor Coulee Phase II & III	<u>4,164</u>	<u>2,767,000</u>	<u>-</u>	<u>1,397</u>
	<u>\$ 9,856,983</u>	<u>\$ 9,601,289</u>	<u>\$ 94,237</u>	<u>\$ 161,457</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Schedule of Expenditures Compared to Capital Budget  
2001B Sales Tax Bond Construction Fund  
For the Year Ended October 31, 2010

	Project Authorization	Expenditures		Balance of Incomplete Projects
		Prior Years	Current Year	
Street projects:				
Rue de Belier Extension, Hwy. 93 - Phase I	\$4,061,984	\$3,982,162	\$ 74,822	\$ 5,000
Louisiana Avenue Extension - Phase II-C	40,000	-	40,000	-
Louisiana Avenue Extension	613,909	-	-	613,909
Camellia Boulevard Extension	27,366	-	27,366	-
	<u>4,743,259</u>	<u>3,982,162</u>	<u>142,188</u>	<u>618,909</u>
Drainage projects:				
Broadmoor Coulee Phase II & III	<u>142,880</u>	<u>142,880</u>	-	-
Parks and Recreation projects:				
Recreation Center Improvements	75,000	-	50,012	24,988
Multi Purpose Field Complex	125,000	124,470	-	530
Park Improvements - Citywide	2,640	-	2,640	-
	<u>202,640</u>	<u>124,470</u>	<u>52,652</u>	<u>25,518</u>
	<u>\$5,088,779</u>	<u>\$4,249,512</u>	<u>\$ 194,840</u>	<u>\$ 644,427</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Schedule of Expenditures Compared to Capital Budget  
2003A Sales Tax Bond Construction Fund  
For the Year Ended October 31, 2010

	<u>Project Authorization</u>	<u>Expenditures</u>		<u>Balance of Incomplete Projects</u>
		<u>Prior Years</u>	<u>Current Year</u>	
Street projects:				
Eraste Landry Road - Phase II	\$ 186,888	\$ 157,727	\$ -	\$ 29,161
Louisiana Avenue Extension - Phase II-C	110,000	81,643	28,357	-
Camellia Sound Abatement	705,000	672,962	21,759	10,279
Louisiana Avenue Extension	97,261	-	-	97,261
Camellia Boulevard Extension	<u>546,042</u>	<u>516,042</u>	<u>30,000</u>	<u>-</u>
	<u>1,645,191</u>	<u>1,428,374</u>	<u>80,116</u>	<u>136,701</u>
Parks and Recreation projects:				
Recreation Center Improvements	<u>40,822</u>	<u>39,330</u>	<u>1,440</u>	<u>52</u>
	<u>\$ 1,686,013</u>	<u>\$ 1,467,704</u>	<u>\$ 81,556</u>	<u>\$ 136,753</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Schedule of Expenditures Compared to Capital Budget  
2003B Sales Tax Bond Construction Fund  
For the Year Ended October 31, 2010

	Project Authorization	Expenditures		Balance of Incomplete Projects
		Prior Years	Current Year	
Street projects:				
I-10 Frontage Road Northwest	\$ 8,220	\$ 8,220	\$ -	\$ -
Camellia Boulevard Extension	4,399,921	3,600,138	796,175	3,608
Duhon/Robley Extension	954	-	954	-
Louisiana Avenue Extension	779	-	-	779
	<u>4,409,874</u>	<u>3,608,358</u>	<u>797,129</u>	<u>4,387</u>
Drainage projects:				
Coulee Ile Des Cannes -				
Lateral 7	1,819,634	83,609	295,419	1,440,606
Comprehensive Drainage	100,000	70,500	-	29,500
Vieux Chenes Irrigation Repair	50,000	49,557	443	-
	<u>1,969,634</u>	<u>203,666</u>	<u>295,862</u>	<u>1,470,106</u>
Parks and Recreation projects:				
Park Improvement - Citywide	121,929	99,999	21,746	184
	<u>\$6,501,437</u>	<u>\$3,912,023</u>	<u>\$1,114,737</u>	<u>\$ 1,474,677</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Schedule of Expenditures Compared to Capital Budget  
2003C Sales Tax Bond Construction Fund  
For the Year Ended October 31, 2010

	Project Authorization	Expenditures		Balance of Incomplete Projects
		Prior Years	Current Year	
Drainage projects:				
Coulee Ile Des Cannes -				
Lateral 8-B	\$1,265,000	\$1,259,676	\$ 5,320	\$ 4
Broadmoor Coulee Phase II & III	224,116	19,169	204,947	-
Sunbeam Coulee	100,000	90,118	6,933	2,949
Coulee Ile Des Cannes, Lat 7	7,461	-	-	7,461
	<u>1,596,577</u>	<u>1,368,963</u>	<u>217,200</u>	<u>10,414</u>
Parks and Recreation projects:				
New Golf Course	<u>1,498,575</u>	<u>1,465,000</u>	<u>8,848</u>	<u>24,727</u>
	<u>\$3,095,152</u>	<u>\$2,833,963</u>	<u>\$226,048</u>	<u>\$ 35,141</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Schedule of Expenditures Compared to Capital Budget  
2003D Sales Tax Bond Construction Fund  
For the Year Ended October 31, 2010

	<u>Project Authorization</u>	<u>Expenditures</u>		<u>Balance of Incomplete Projects</u>
		<u>Prior Years</u>	<u>Current Year</u>	
Street projects:				
East Pont Des Mouton Road Widening	\$ 313,000	\$ 309,117	\$ 3,883	\$ -
Rue De Belier Extension Phase I	2,211,558	1,790,791	44,784	375,983
Camellia Boulevard Extension	881,234	-	236,159	645,075
Louisiana Avenue Extension Phase II-C	2,900,093	2,742,134	157,959	-
Louisiana Avenue Extension Phase II-D	1,109,385	267,761	-	841,624
Duhon / Robley Extension	<u>74,588</u>	<u>-</u>	<u>74,588</u>	<u>-</u>
	<u>\$ 7,489,858</u>	<u>\$ 5,109,803</u>	<u>\$ 517,373</u>	<u>\$ 1,862,682</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Schedule of Expenditures Compared to Capital Budget  
2005B Sales Tax Bond Construction Fund  
For the Year Ended October 31, 2010

	<u>Project Authorization</u>	<u>Expenditures</u>		<u>Balance of Incomplete Projects</u>
		<u>Prior Years</u>	<u>Current Year</u>	
Street projects:				
East Pont Des Mouton Road Widening	\$ 25,000	\$ 24,991	\$ -	\$ 9
Louisiana Avenue Extension Phase II-C	2,491,206	2,410,356	80,850	-
Luke Street Extension	608,336	608,324	-	12
Camellia Boulevard Extension	4,911,479	4,879,930	80	31,469
Duhon / Robley Extension	531,940	-	530,790	1,150
Louisiana Avenue Extension	<u>135,242</u>	<u>-</u>	<u>-</u>	<u>135,242</u>
	<u>8,703,203</u>	<u>7,923,601</u>	<u>611,720</u>	<u>167,882</u>
Drainage projects:				
Broadmoor Coulee Phase II & III	12,408	2,970	7,504	1,934
Sunbeam Coulee	<u>3,563,000</u>	<u>262,033</u>	<u>1,620,375</u>	<u>1,680,592</u>
	<u>3,575,408</u>	<u>265,003</u>	<u>1,627,879</u>	<u>1,682,526</u>
	<u>\$12,278,611</u>	<u>\$ 8,188,604</u>	<u>\$2,239,599</u>	<u>\$ 1,850,408</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Schedule of Expenditures Compared to Capital Budget  
2005C Sales Tax Bond Construction Fund  
For the Year Ended October 31, 2010

	<u>Project Authorization</u>	<u>Expenditures</u>		<u>Balance of Incomplete Projects</u>
		<u>Prior Years</u>	<u>Current Year</u>	
Drainage projects:				
Coulee Ile Des Cannes -				
Lateral 8B-2	\$ 2,100,000	\$1,932,639	\$ 167,361	\$ -
Broadmoor Coulee -				
Phase II and Phase III	<u>6,336</u>	<u>-</u>	<u>6,336</u>	<u>-</u>
	<u>\$ 2,106,336</u>	<u>\$1,932,639</u>	<u>\$ 173,697</u>	<u>\$ -</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Schedule of Expenditures Compared to Capital Budget  
2007A Sales Tax Bond Construction Fund  
For the Year Ended October 31, 2010

	Project Authorization	Expenditures		Balance of Incomplete Projects
		Prior Years	Current Year	
<b>Road projects:</b>				
Eraste Landry Road Extension	\$ 1,913,455	\$ 1,913,455	\$ -	\$ -
South College Road Extension, Phase I	2,000,000	-	26,000	1,999,974
East Pont Des Mouton Road Widening	8,200,000	1,808,591	259,427	6,131,982
Camellia Boulevard Extension	659,333	-	5,475	653,858
	<u>12,772,788</u>	<u>3,722,046</u>	<u>264,928</u>	<u>8,785,814</u>
<b>Drainage projects:</b>				
Broadmoor Coulee Phase II and III	84,252	35,658	30,657	17,937
Walker Road Drainage	1,300,000	-	-	1,300,000
Sunbeam Coulee Phase II	1,500,000	-	-	1,500,000
West Farrell Road Outfall	115,932	-	-	115,932
	<u>3,000,184</u>	<u>35,658</u>	<u>30,657</u>	<u>2,933,869</u>
	<u>\$ 15,772,972</u>	<u>\$ 3,757,704</u>	<u>\$ 295,585</u>	<u>\$ 11,719,683</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Schedule of Expenditures Compared to Capital Budget  
2007B Sales Tax Bond Construction Fund  
For the Year Ended October 31, 2010

	<u>Project Authorization</u>	<u>Expenditures</u>		<u>Balance of Incomplete Projects</u>
		<u>Prior Years</u>	<u>Current Year</u>	
Road projects:				
Camelia Boulevard Extension	\$ 144,907	\$ -	\$ 689	\$ 144,218
I-49 Frontage Road	<u>309,000</u>	<u>275,798</u>	<u>-</u>	<u>33,202</u>
	<u>453,907</u>	<u>275,798</u>	<u>689</u>	<u>177,420</u>
Drainage projects:				
Coulee Ile Des Cannes - Lateral 7	508,000	-	2,298	505,702
Belle Fontaine Drainage	50,000	-	-	50,000
West Farrell Road Outfall	484,505	-	-	484,505
Walker Road Drainage	<u>302,000</u>	<u>-</u>	<u>-</u>	<u>302,000</u>
	<u>1,344,505</u>	<u>-</u>	<u>2,298</u>	<u>1,342,207</u>
	<u>\$ 1,798,412</u>	<u>\$275,798</u>	<u>\$ 2,987</u>	<u>\$1,519,627</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Schedule of Expenditures Compared to Capital Budget  
2009A Sales Tax Bond Construction Fund  
For the Year Ended October 31, 2010

	Project Authorization	Expenditures		Balance of Incomplete Projects
		Prior Years	Current Year	
<b>Road projects:</b>				
Duhon/Robley Extension Phase II & III	\$ 2,881,799	\$ 19,006	\$ 333,045	\$ 2,529,748
Louisiana Avenue Extension Phase II-D	100,000	39,363	4,820	55,817
Luke Street Extension - Phase 11-D	1,500,000	42,486	1,397,070	60,444
University Avenue Widening	500,000	-	211,083	288,917
Verot School Road Widening	774,000	-	-	774,000
Pont Des Mouton Widening	6,000,000	-	-	6,000,000
Eraste Landry Widening Phase II-A	3,000,000	-	-	3,000,000
Bellefontaine Drive Extension	143,797	-	-	143,797
Doucet Road Widening	300,000	-	-	300,000
South College Extension Phase I	1,900,000	-	-	1,900,000
Kaliste Saloom Widening	1,500,000	-	293,087	1,206,913
Camelia Boulevard Extension	618,201	-	1,575,000	616,626
	<u>19,217,797</u>	<u>100,855</u>	<u>2,240,680</u>	<u>16,876,262</u>
<b>Drainage projects:</b>				
McKinley/St. Mary Drainage	850,000	180	19,807	830,013
Broadmoor Coulee	100,000	-	20,383	79,617
Pembroke Drive	1,000,000	-	41,152	958,848
Bellefontaine Drive	361,048	-	-	361,048
Sunbeam Coulee	1,426,952	1,108	98,363	1,327,481
West Farrell Road Outfall	1,000,000	-	-	1,000,000
Walker Road Drainage	1,157,000	-	-	1,157,000
	<u>5,895,000</u>	<u>1,288</u>	<u>179,705</u>	<u>5,714,007</u>
<b>Building projects:</b>				
Recreation Center	400,000	-	-	400,000
Hebert Municipal Golf Course	885,869	61,966	796,086	27,817
Vieux Chene Golf Course	1,114,130	1,104,630	9,500	-
	<u>2,399,999</u>	<u>1,166,596</u>	<u>805,586</u>	<u>427,817</u>
	<u>\$27,512,796</u>	<u>\$1,268,739</u>	<u>\$3,225,971</u>	<u>\$23,018,086</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Schedule of Expenditures Compared to Capital Budget  
2009B Sales Tax Bond Construction Fund  
For the Year Ended October 31, 2010

	Project Authorization	Expenditures		Balance of Incomplete Projects
		Prior Years	Current Year	
Street projects:				
Louisiana Avenue Extension	\$ 11,916,242	\$ -	\$ 503	\$ 11,915,739
Verot School Road - Pinhook/Vincent	2,271,960	-	-	2,271,960
North St. Antoine Extension	4,602,000	-	46	4,601,954
Streetscape	2,000,000	-	199,987	1,800,013
I-10 Frontage Road	779	-	-	779
South College	97,758	-	-	97,758
Eraste Landry	32,261	-	-	32,261
	<u>20,921,000</u>	<u>-</u>	<u>200,536</u>	<u>20,720,464</u>
Drainage projects:				
Walker Road	1,200,000	-	-	1,200,000
W. Farrell Road Outfall	1,800,000	14,387	25,166	1,760,447
Sunbeam Coulee	390,048	-	-	390,048
	<u>3,390,048</u>	<u>14,387</u>	<u>25,166</u>	<u>3,350,495</u>
	<u>\$ 24,311,048</u>	<u>\$ 14,387</u>	<u>\$ 225,702</u>	<u>\$ 24,070,959</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Schedule of Expenditures Compared to Capital Budget  
1999 Certificates of Indebtedness Fund  
For the Year Ended October 31, 2010

	<u>Project Authorization</u>	<u>Expenditures</u>		<u>Balance of Incomplete Projects</u>
		<u>Prior Years</u>	<u>Current Year</u>	
Construction projects:				
Courthouse Renovations -				
Judges	\$ 105,780	\$ 105,424	\$ -	\$ 356
Parish Courthouse Improvements	246,406	199,691	-	46,715
Adult Correction Facility Improvements	<u>618,708</u>	<u>528,526</u>	<u>196</u>	<u>89,986</u>
	<u>\$ 970,894</u>	<u>\$ 833,641</u>	<u>\$ 196</u>	<u>\$ 137,057</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
 Lafayette, Louisiana

Schedule of Expenditures Compared to Capital Budget  
 Parish Library General Obligation Bonds Fund  
 For the Year Ended October 31, 2010

	<u>Project Authorization</u>	<u>Expenditures</u>		<u>Balance of Incomplete Projects</u>
		<u>Prior Years</u>	<u>Current Year</u>	
Construction projects:				
Regional Branch				
12,000 Sq. Ft.	<u>\$ 1,465,000</u>	<u>\$ 3,917</u>	<u>\$ 7,279</u>	<u>\$ 1,453,804</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Schedule of Expenditures Compared to Capital Budget  
2001 Parish General Obligation Bonds Fund  
For the Year Ended October 31, 2010

	Project Authorization	Expenditures		Balance of Incomplete Projects
		Prior Years	Current Year	
Street projects:				
Simcoe Street Corridor	\$ 700,000	\$ 271,653	\$ 428,347	\$ -
LaNeuville Road	200,000	195,050	-	4,950
Landry Road	520,825	215,511	15,888	289,426
West Congress	37,246	35,094	-	2,152
Rural Asphalt and Overlay Reconstruction	15,193	-	15,193	-
2010 Rural Road Rehab	512,543	-	207	512,336
Bruce Street Bridge	38,000	-	-	38,000
Cocodril Road Bridge	38,000	-	71	37,929
Hoffpauir Road Bridge	41,000	-	2,234	38,766
Kidder Road Bridge	38,000	-	-	38,000
LeBlanc Road Bridge	58,000	-	10,900	47,100
Mermentau Road Bridge	38,000	-	6,775	31,225
Rue des Babineaux #3 Bridge	41,000	-	22,155	18,845
Sellers Road Bridge	41,000	-	1,492	39,508
South Dearborne Road Bridge	61,000	-	22,577	38,423
St. Esprit Road Bridge	37,000	-	160	36,840
Bayou Tortue Bridge	41,000	-	-	41,000
Beau Bassin Road Bridge	51,000	-	5,848	45,152
Espasie Road Bridge	45,000	-	4,494	40,506
Petite Road Bridge	50,000	-	-	50,000
Rue Des Babineaux #1 Bridge	41,000	-	26,166	14,834
Rue Des Babineaux #2 Bridge	41,000	-	21,362	19,638
Vincent Road Bridge	126,000	-	7,347	118,653
	<u>2,811,807</u>	<u>717,308</u>	<u>591,216</u>	<u>1,503,283</u>
Drainage projects:				
Coulee Ile Des Cannes -				
Lateral 7	470,000	455,364	14,636	-
Webb Coulee - Terry Drive	170,059	27,651	-	142,408
Cypress Bayou	653,215	136,458	8,692	508,065
Edith Bayou	118,618	71,494	-	47,124
Ile Des Cannes - Phase V/Rch VI	5,045,726	4,001,087	626,915	417,724
Drainage Improvements	784,902	16,776	639,689	128,437
	<u>7,242,520</u>	<u>4,708,830</u>	<u>1,289,932</u>	<u>1,243,758</u>
Building projects:				
Lafayette Parish Courthouse Improvements	508,536	429,848	70,062	8,626
Parish Recreation Improvements	434,757	358,560	76,197	-
	<u>943,293</u>	<u>788,408</u>	<u>146,259</u>	<u>8,626</u>
	<u>\$ 10,997,620</u>	<u>\$ 6,214,546</u>	<u>\$ 2,027,407</u>	<u>\$ 2,755,667</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Schedule of Expenditures Compared to Capital Budget  
2003 Parish General Obligation Bonds Fund  
For the Year Ended October 31, 2010

	Project Authorization	Expenditures		Balance of Incomplete Projects
		Prior Years	Current Year	
<b>Drainage projects:</b>				
Parish Drainage Improvements	\$ 2,380,619	\$ 92,031	\$ 23,864	\$2,264,724
Steiner Road Drainage	378,116	378,020	96	-
Cypress Bayou	354,446	259,080	80,742	14,624
Coulee Ile Des Cannes - Lateral 7	16,884	-	16,884	-
	<u>3,130,065</u>	<u>729,131</u>	<u>121,586</u>	<u>2,279,348</u>
<b>Road projects:</b>				
Landry Road	129,175	107,165	22,010	-
LaNeuille Road	900,000	589,322	23,470	287,208
2010 Rural Road Rehab	2,412,289	-	-	2,412,289
	<u>3,441,464</u>	<u>696,487</u>	<u>45,480</u>	<u>2,699,497</u>
<b>Building projects:</b>				
Parish Courthouse Improvements	1,138,092	820	455,893	681,379
Parish Jail Facility Improvements	3,049,165	3,034,635	14,530	-
Parish Recreation Improvements	684,891	615,293	18,116	51,482
	<u>4,872,148</u>	<u>3,650,748</u>	<u>488,539</u>	<u>732,861</u>
	<u>\$ 11,443,677</u>	<u>\$5,076,366</u>	<u>\$655,605</u>	<u>\$5,711,706</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Schedule of Expenditures Compared to Capital Budget  
2005 Parish General Obligation Bonds Fund  
For the Year Ended October 31, 2010

	<u>Project Authorization</u>	<u>Expenditures</u>		<u>Balance of Incomplete Projects</u>
		<u>Prior Years</u>	<u>Current Year</u>	
Building projects:				
Regional Branch -				
South	\$ 6,518,770	\$ 6,478,933	\$ 39,837	\$ -
North	2,017,060	2,002,142	1,546	13,372
Main Library Renovations	<u>6,850,170</u>	<u>336,541</u>	<u>379,101</u>	<u>6,134,528</u>
	<u>\$15,386,000</u>	<u>\$ 8,817,616</u>	<u>\$420,484</u>	<u>\$ 6,147,900</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Schedule of Expenditures Compared to Capital Budget  
2009 Parish General Obligation Bonds Fund  
For the Year Ended October 31, 2010

	<u>Project Authorization</u>	<u>Expenditures</u>		<u>Balance of Incomplete Projects</u>
		<u>Prior Years</u>	<u>Current Year</u>	
Street projects:				
Bayou Tortue Bridge	\$ 38,000	\$ 10	\$ 5,500	\$ 32,490
Beau Bassin Road Bridge	56,000	20	38,876	17,104
Bruce Street Bridge	35,000	-	21,781	13,219
Cocodril Road Bridge	35,000	20	13,428	21,552
Espasie Road Bridge	47,000	1,875	28,343	16,782
Hoffpauir Road Bridge	45,000	1,555	29,499	13,946
Kidder Road Bridge	35,000	10	4,915	30,075
Leblanc Road Bridge	61,000	20	42,777	18,203
Mermentau Road Bridge	35,000	15	34,606	379
Petite Road Bridge	50,000	10	18,520	31,470
Rue Des Babineaux #1 Bridge	38,000	8	31,387	6,605
Rue Des Babineaux #2 Bridge	38,000	22	36,259	1,719
Rue Des Babineaux #3 Bridge	38,000	-	28,463	9,537
Sellers Road Bridge	38,000	-	20,165	17,835
South Dearborne Road Bridge	63,000	6,746	44,300	11,954
St. Esprit Road Bridge	34,000	10	16,095	17,895
Chemin Metairie Bridge	350,000	-	-	350,000
Rural Asphalt Overlay/Rehabilitation	186,000	-	64,955	121,045
	<u>\$ 1,222,000</u>	<u>\$ 10,321</u>	<u>\$ 479,869</u>	<u>\$ 731,810</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Combining Statement of Net Assets  
Nonmajor Enterprise Funds  
October 31, 2010  
With Comparative Totals for October 31, 2009

	2010			2009
	Environmental Services Disposal	Animal Control Shelter	Total Nonmajor Enterprise Funds	
<b>ASSETS</b>				
<b>CURRENT ASSETS</b>				
Cash	\$ 500	\$ 22,764	\$ 23,264	\$ 20,889
Investments	-	402,231	402,231	353,743
Accounts receivable, net	1,705,071	9,493	1,714,564	1,880,438
Accrued interest receivable	-	900	900	1,278
Due from other funds	871,825	-	871,825	831,357
Total current assets	<u>\$ 2,577,396</u>	<u>\$ 435,388</u>	<u>\$ 3,012,784</u>	<u>\$ 3,087,705</u>
<b>NONCURRENT ASSETS</b>				
Capital assets:				
Land	3,147,688	-	3,147,688	3,147,688
Buildings and site improvements, net	104,474	52,528	157,002	119,354
Equipment, net	975,261	401,452	1,376,713	1,267,808
Total noncurrent assets	<u>4,227,423</u>	<u>453,980</u>	<u>4,681,403</u>	<u>4,534,850</u>
Total assets	<u>\$ 6,804,819</u>	<u>\$ 889,368</u>	<u>\$ 7,694,187</u>	<u>\$ 7,622,555</u>
<b>LIABILITIES AND NET ASSETS</b>				
<b>CURRENT LIABILITIES</b>				
Cash overdraft	\$ 1,625,225	\$ -	\$ 1,625,225	\$ 1,637,443
Accounts payable	804,747	10,488	815,235	1,561,159
Accrued salaries and benefits	36,129	21,132	57,261	55,728
Retainage payable	3,554	-	3,554	-
Deferred revenue	60,000	257	60,257	1,394
Accrued compensated absences	50,331	21,758	72,089	65,993
Total current liabilities	2,579,986	53,635	2,633,621	3,321,717
<b>NONCURRENT LIABILITIES</b>				
Accrued compensated absences	115,915	-	115,915	117,674
Total liabilities	<u>2,695,901</u>	<u>53,635</u>	<u>2,749,536</u>	<u>3,439,391</u>
<b>NET ASSETS</b>				
Invested in capital assets, net of related debt	4,227,423	453,980	4,681,403	4,534,850
Unrestricted	(118,505)	381,753	263,248	(351,686)
Total net assets	<u>4,108,918</u>	<u>835,733</u>	<u>4,944,651</u>	<u>4,183,164</u>
Total liabilities and net assets	<u>\$ 6,804,819</u>	<u>\$ 889,368</u>	<u>\$ 7,694,187</u>	<u>\$ 7,622,555</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets  
Nonmajor Enterprise Funds  
For the Year Ended October 31, 2010  
With Comparative Totals for the Year Ended October 31, 2009

	2010			2009
	Environmental Services Disposal	Animal Control Shelter	Total Nonmajor Enterprise Funds	
Operating revenues:				
Charges for services	\$ 11,716,742	\$ 414,757	\$ 12,131,499	\$ 11,391,403
Miscellaneous	261,127	2,707	263,834	374,957
Total operating revenues	<u>11,977,869</u>	<u>417,464</u>	<u>12,395,333</u>	<u>11,766,360</u>
Operating expenses:				
Production, collection and cost of services	10,640,304	1,163,204	11,803,508	12,644,972
Administrative and general	566,406	146,087	712,493	595,768
Depreciation	<u>173,582</u>	<u>75,871</u>	<u>249,453</u>	<u>212,323</u>
Total operating expenses	<u>11,380,292</u>	<u>1,385,162</u>	<u>12,765,454</u>	<u>13,453,063</u>
Operating loss	<u>597,577</u>	<u>(967,698)</u>	<u>(370,121)</u>	<u>(1,686,703)</u>
Nonoperating revenues (expenses):				
Investment earnings	-	1,889	1,889	6,174
Net gain (loss) on disposal of assets	<u>(158)</u>	<u>-</u>	<u>(158)</u>	<u>(44,615)</u>
Total nonoperating revenues (expenses)	<u>(158)</u>	<u>1,889</u>	<u>1,731</u>	<u>(38,441)</u>
Loss before contributions and transfers	597,419	(965,809)	(368,390)	(1,725,144)
Capital contributions	38,937	156,459	195,396	229,499
Transfers in	<u>-</u>	<u>934,481</u>	<u>934,481</u>	<u>1,081,616</u>
Change in net assets	636,356	125,131	761,487	(414,029)
Net assets, beginning	<u>3,472,562</u>	<u>710,602</u>	<u>4,183,164</u>	<u>4,597,193</u>
Net assets, ending	<u>\$ 4,108,918</u>	<u>\$ 835,733</u>	<u>\$ 4,944,651</u>	<u>\$ 4,183,164</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Combining Statement of Cash Flows  
Nonmajor Enterprise Funds  
For the Year Ended October 31, 2010  
With Comparative Totals for the Year Ended October 31, 2009

	2010			2009
	Environmental Services Disposal	Animal Control Shelter	Total Nonmajor Enterprise Funds	
Cash flows from operating activities:				
Receipts from customers	\$ 11,874,020	\$ 423,353	\$ 12,297,373	\$ 10,979,717
Payments to suppliers for goods and services	(10,444,319)	(386,335)	(10,830,654)	(10,248,603)
Payments to employees and for employee related costs	(1,162,571)	(717,068)	(1,879,639)	(1,764,261)
Internal activity - payments to other funds	(277,972)	(205,373)	(483,345)	(411,986)
Other receipts	261,127	2,707	263,834	374,957
Net cash provided (used) by operating activities	<u>250,285</u>	<u>(882,716)</u>	<u>(632,431)</u>	<u>(1,070,176)</u>
Cash flows from capital financing activities:				
Purchase of capital assets	<u>(197,399)</u>	<u>(3,369)</u>	<u>(200,768)</u>	<u>(258,152)</u>
Cash flows from noncapital financing activities:				
Decrease in cash overdraft	(12,218)	-	(12,218)	483,961
Cash paid to other funds	(40,468)	-	(40,468)	(72,534)
Transfers in	<u>-</u>	<u>934,481</u>	<u>934,481</u>	<u>1,081,616</u>
Net cash provided by noncapital financing activities	<u>(52,686)</u>	<u>934,481</u>	<u>881,795</u>	<u>1,493,043</u>
Cash flows from investing activities:				
Interest earnings	-	3,496	3,496	6,251
Sales (purchases) of investments	<u>-</u>	<u>(49,717)</u>	<u>(49,717)</u>	<u>(160,952)</u>
Net cash provided (used) by investing activities	<u>-</u>	<u>(46,221)</u>	<u>(46,221)</u>	<u>(154,701)</u>
Net increase in cash and cash equivalents	200	2,175	2,375	10,014
Balances, beginning of the year	<u>300</u>	<u>20,589</u>	<u>20,889</u>	<u>10,875</u>
Balances, end of the year	<u>\$ 500</u>	<u>\$ 22,764</u>	<u>\$ 23,264</u>	<u>\$ 20,889</u>
Reconciliation of operating loss to net cash provided (used) by operating activities:				
Operating loss	\$ 597,577	\$ (967,698)	\$ (370,121)	\$ (1,686,703)
Adjustments to reconcile operating loss to net cash provided (used) by operating activities:				
Depreciation	173,582	75,871	249,453	212,323
Provision for bad debts	(5,997)	-	(5,997)	14,099
Change in assets and liabilities:				
Receivables	163,275	8,596	171,871	(425,785)
Accounts and other payables	(738,152)	1,652	(736,500)	950,619
Deferred revenue	<u>60,000</u>	<u>(1,137)</u>	<u>58,863</u>	<u>(134,729)</u>
Net cash provided (used) by operating activities	<u>\$ 250,285</u>	<u>\$ (882,716)</u>	<u>\$ (632,431)</u>	<u>\$ (1,070,176)</u>
Noncash investing, capital and financing activities:				
Capital assets contributed	<u>\$ 38,937</u>	<u>\$ 156,459</u>	<u>\$ 195,396</u>	<u>\$ 229,499</u>
Increase (decrease) in fair value of investments	<u>\$ -</u>	<u>\$ (1,229)</u>	<u>\$ (1,229)</u>	<u>\$ 711</u>
Gain (loss) on disposal of capital assets	<u>\$ (158)</u>	<u>\$ -</u>	<u>\$ (158)</u>	<u>\$ (44,615)</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Combining Statement of Net Assets  
Internal Service Funds  
October 31, 2010

	Central Vehicle Maintenance	Central Printing	Self- Insurance	Group Hospital- ization	Total
<b>ASSETS</b>					
<b>CURRENT ASSETS</b>					
Cash	\$ 136,015	\$ 485	\$ 76,289	\$ 257,859	\$ 470,648
Investments	2,423,262	6,417	1,359,919	4,596,590	8,386,188
Accounts receivable, net	1,826	7,966	22,501	372,405	404,698
Accrued interest receivable	5,424	14	3,044	10,289	18,771
Due from other funds	-	-	800	587,077	587,877
Inventories, net	136,212	27,608	-	-	163,820
Prepaid items	-	94,177	-	-	94,177
Total current assets	<u>2,702,739</u>	<u>136,667</u>	<u>1,462,553</u>	<u>5,824,220</u>	<u>10,126,179</u>
<b>NONCURRENT ASSETS</b>					
Capital assets:					
Buildings, net	145,139	-	-	-	145,139
Equipment, net	338,070	25,026	-	-	363,096
Total noncurrent assets	<u>483,209</u>	<u>25,026</u>	<u>-</u>	<u>-</u>	<u>508,235</u>
Total assets	<u>\$ 3,185,948</u>	<u>\$ 161,693</u>	<u>\$ 1,462,553</u>	<u>\$ 5,824,220</u>	<u>\$ 10,634,414</u>
<b>LIABILITIES AND NET ASSETS</b>					
<b>CURRENT LIABILITIES</b>					
Cash overdraft	\$ -	\$ -	\$ -	\$ 323,261	\$ 323,261
Accounts payable	44,975	9,967	131,982	16,853	203,777
Accrued salaries and benefits	52,942	4,731	-	7,737	65,410
Other payables	-	150	-	8,982	9,132
Due to other funds	-	-	587,077	-	587,077
Unpaid claims liability	-	-	4,694,571	1,241,500	5,936,071
Capital lease payable	-	23,147	-	-	23,147
Accrued compensated absences	66,829	14,105	-	-	80,934
Total current liabilities	<u>164,746</u>	<u>52,100</u>	<u>5,413,630</u>	<u>1,598,333</u>	<u>7,228,809</u>
<b>NONCURRENT LIABILITIES</b>					
Claims payable	-	-	4,332,098	-	4,332,098
Accrued compensated absences	295,152	62,417	-	-	357,569
Other postemployment benefits	-	-	-	2,389,843	2,389,843
Total noncurrent liabilities	<u>295,152</u>	<u>62,417</u>	<u>4,332,098</u>	<u>2,389,843</u>	<u>7,079,510</u>
Total liabilities	<u>459,898</u>	<u>114,517</u>	<u>9,745,728</u>	<u>3,988,176</u>	<u>14,308,319</u>
<b>NET ASSETS</b>					
Invested in capital assets, net of related debt	483,209	25,026	-	-	508,235
Unrestricted (deficit)	2,242,841	22,150	(8,283,175)	1,836,044	(4,182,140)
Total net assets	<u>2,726,050</u>	<u>47,176</u>	<u>(8,283,175)</u>	<u>1,836,044</u>	<u>(3,673,905)</u>
Total liabilities and net assets	<u>\$ 3,185,948</u>	<u>\$ 161,693</u>	<u>\$ 1,462,553</u>	<u>\$ 5,824,220</u>	<u>\$ 10,634,414</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets  
Internal Service Funds  
For the Year Ended October 31, 2010

	<u>Central Vehicle Maintenance</u>	<u>Central Printing</u>	<u>Self- Insurance</u>	<u>Group Hospital- ization</u>	<u>Total</u>
Operating revenues:					
Charges for services	\$5,868,795	\$ 446,761	\$ 6,037,683	\$ 13,985,252	\$26,338,491
Miscellaneous	<u>3,568,000</u>	<u>835</u>	<u>480,553</u>	<u>2,006,494</u>	<u>2,491,450</u>
Total operating revenues	<u>5,872,363</u>	<u>447,596</u>	<u>6,518,236</u>	<u>15,991,746</u>	<u>28,829,941</u>
Operating expenses:					
Cost of services rendered	6,282,125	458,426	7,750,760	19,808,888	34,300,199
Depreciation	<u>73,927</u>	<u>21,693</u>	<u>-</u>	<u>-</u>	<u>95,620</u>
Total operating expenses	<u>6,356,052</u>	<u>480,119</u>	<u>7,750,760</u>	<u>19,808,888</u>	<u>34,395,819</u>
Operating income (loss)	<u>(483,689)</u>	<u>(32,523)</u>	<u>(1,232,524)</u>	<u>(3,817,142)</u>	<u>(5,565,878)</u>
Nonoperating revenues (expenses):					
Investment earnings	7,717	18	(1,190)	42,911	49,456
Net gain (loss) on disposal of assets	<u>(1,076)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,076)</u>
Total nonoperating revenues (expenses)	<u>6,641</u>	<u>18</u>	<u>(1,190)</u>	<u>42,911</u>	<u>48,380</u>
Income (loss) before contributions	(477,048)	(32,505)	(1,233,714)	(3,774,231)	(5,517,498)
Capital contributions	<u>3,148</u>	<u>1,643</u>	<u>-</u>	<u>-</u>	<u>4,791</u>
Change in net assets	(473,900)	(30,862)	(1,233,714)	(3,774,231)	(5,512,707)
Net assets (deficit), beginning	<u>3,199,950</u>	<u>78,038</u>	<u>(7,049,461)</u>	<u>5,610,275</u>	<u>1,838,802</u>
Net assets (deficit), ending	<u>\$2,726,050</u>	<u>\$ 47,176</u>	<u>\$(8,283,175)</u>	<u>\$ 1,836,044</u>	<u>\$(3,673,905)</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Combining Statement of Cash Flows  
Internal Service Funds  
For the Year Ended October 31, 2010

	Central Vehicle Maintenance	Central Printing	Self- Insurance	Group Hospital- ization	Total
Cash flows from operating activities:					
Receipts from customers	\$5,867,707	\$ 452,705	\$ -	\$ -	\$ 6,320,412
Receipts from insured	-	-	6,059,419	13,925,065	19,984,484
Payments to suppliers for goods and services	(4,624,853)	(309,988)	(3,377,622)	(1,962,084)	(10,274,547)
Payments to employees and for employee related costs	(1,813,756)	(147,063)	-	(247,287)	(2,208,106)
Payments for claims	-	-	(3,403,812)	(17,055,900)	(20,459,712)
Other receipts	3,568	835	480,553	2,006,494	2,491,450
Net cash provided (used) by operating activities	<u>(567,334)</u>	<u>(3,511)</u>	<u>(241,462)</u>	<u>(3,333,712)</u>	<u>(4,146,019)</u>
Cash flows from noncapital financing activities:					
Decrease in cash overdraft	-	-	-	(245,297)	(245,297)
Cash received from (paid to) other funds	-	-	585,031	(547,936)	37,095
Net cash provided (used) by capital and related financing activities	<u>-</u>	<u>-</u>	<u>585,031</u>	<u>(793,233)</u>	<u>(208,202)</u>
Cash flows from capital and related financing activities:					
Purchase of capital assets	(139,639)	-	-	-	(139,639)
Principal payments on capital lease	-	(19,705)	-	-	(19,705)
Net cash used by capital and related financing activities	<u>(139,639)</u>	<u>(19,705)</u>	<u>-</u>	<u>-</u>	<u>(159,344)</u>
Cash flows from investing activities:					
Interest earnings	25,507	238	2,847	98,974	127,566
Sales (purchases) of investments	640,140	21,709	(329,700)	3,799,808	4,131,957
Net cash provided by investing activities	<u>665,647</u>	<u>21,947</u>	<u>(326,853)</u>	<u>3,898,782</u>	<u>4,259,523</u>
Net decrease in cash and cash equivalents	(41,326)	(1,269)	16,716	(228,163)	(254,042)
Balances, beginning of the year	177,341	1,754	59,573	486,022	724,690
Balances, end of the year	<u>\$ 136,015</u>	<u>\$ 485</u>	<u>\$ 76,289</u>	<u>\$ 257,859</u>	<u>\$ 470,648</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:					
Operating income (loss)	\$ (483,689)	\$ (32,523)	\$ (1,232,524)	\$ (3,817,142)	\$ (5,565,878)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Depreciation	73,927	21,693	-	-	95,620
Change in assets and liabilities:					
Receivables	(1,088)	5,944	21,736	(60,187)	(33,595)
Inventories	60,204	(10,147)	-	-	50,057
Prepaid items	-	(7,053)	373,563	-	366,510
Accounts and other payables	(216,688)	18,575	595,763	543,617	941,267
Net cash provided (used) by operating activities	<u>\$ (567,334)</u>	<u>\$ (3,511)</u>	<u>\$ (241,462)</u>	<u>\$ (3,333,712)</u>	<u>\$ (4,146,019)</u>
Noncash investing, capital and financing activities:					
Capital assets contributed	<u>\$ 3,148</u>	<u>\$ 1,643</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,791</u>
Increase (decrease) in fair value of investments	<u>\$ (12,101)</u>	<u>\$ (132)</u>	<u>\$ (3,346)</u>	<u>\$ (35,883)</u>	<u>\$ (51,462)</u>
Gain (loss) on disposal of capital assets	<u>\$ (1,076)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1,076)</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Balance Sheet  
Component Units  
Criminal Court Fund  
October 31, 2010

ASSETS	
Cash	\$ 100
Due from primary government	1,659,313
Due from other governmental agencies	<u>596,322</u>
Total assets	<u>\$ 2,255,735</u>
LIABILITIES	
Cash overdraft	\$ 2,145,676
Accounts payable	17,018
Accrued liabilities	<u>93,041</u>
Total liabilities	<u>\$ 2,255,735</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Reconciliation of the Governmental Fund Balance Sheet  
To the Statement of Net Assets  
Component Units  
Criminal Court Fund  
October 31, 2010

Total fund balance - governmental fund at October 31, 2010	\$ -
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 \$74,867 accumulated depreciation	<u>46,501</u>
Total net assets of governmental activities at October 31, 2010	<u>\$ 46,501</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Budgetary Comparison Schedule  
Component Units  
Criminal Court Fund  
For the Year Ended October 31, 2010

	Original Budget	Amended Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for services	\$ 32,100	\$ 32,100	\$ 43,297	\$ 11,197
Fines and forfeits	807,500	807,500	850,783	43,283
Miscellaneous	<u>1,086,243</u>	<u>1,103,761</u>	<u>1,123,424</u>	<u>19,663</u>
Total revenues	1,925,843	1,943,361	2,017,504	74,143
Expenditures:				
Current -				
General government	<u>3,546,132</u>	<u>3,630,877</u>	<u>3,676,817</u>	<u>(45,940)</u>
Deficiency of revenues over expenditures	(1,620,289)	(1,687,516)	(1,659,313)	28,203
Other financing sources:				
Transfers from primary government	<u>1,620,289</u>	<u>1,687,516</u>	<u>1,659,313</u>	<u>(28,203)</u>
Net change in fund balance	-	-	-	-
Fund balance, beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Reconciliation of the Statement of Revenues, Expenditures, and Change in  
Fund Balance of the Governmental fund to the Statement of Activities  
Component Units  
Criminal Court Fund  
For the Year Ended October 31, 2010

Net change in fund balance at October 31, 2010 per  
statement of revenues, expenditures and changes in fund balances \$ -

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 which is considered expenditures on the statement of revenues, expenditures and changes in fund balances	\$ 27,244	
Depreciation expense for the year ended October 31, 2010	(8,427)	
Loss on disposal of capital assets for the year ended October 31, 2010	<u>(16,761)</u>	<u>2,056</u>

Total changes in net assets at October 31, 2010 per statement of activities \$ 2,056

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN  
FUND NET ASSETS  
UTILITIES SYSTEM FUND

For the Year Ended October 31, 2010

	<u>Electric</u>	<u>Water</u>	<u>Sewer</u>	<u>Total</u>
Operating revenues:				
General customers	\$ 74,415,539	\$11,516,618	\$22,962,307	\$108,894,464
Municipality	766,824	111,048	136,268	1,014,140
Sales to other public utilities	3,952,181	-	-	3,952,181
Other sales to public authorities	4,253,599	3,377,129	829,255	8,459,983
Interdepartmental sales	1,244,115	102,298	54,322	1,400,735
Fuel clause adjustment	83,750,043	-	-	83,750,043
Miscellaneous	<u>4,102,088</u>	<u>484,747</u>	<u>248,803</u>	<u>4,835,638</u>
Total operating revenues	<u>172,484,389</u>	<u>15,591,840</u>	<u>24,230,955</u>	<u>212,307,184</u>
Operating expenses:				
Production and collection	122,598,491	4,327,403	3,643,355	130,569,249
Distributions and treatment	13,135,498	2,085,643	5,427,986	20,649,127
Customers' accounting and collecting	2,651,103	1,189,155	1,206,639	5,046,897
Sales promotion expenses	59,211	-	-	59,211
Administrative and general	8,895,320	3,281,979	4,500,974	16,678,273
Transfers to City in lieu of taxes	14,892,980	1,804,208	2,765,672	19,462,860
Amortization of utilities plant acquisition adjustments	1,735,578	-	-	1,735,578
Depreciation	<u>12,350,650</u>	<u>2,536,961</u>	<u>3,960,159</u>	<u>18,847,770</u>
Total operating expenses	<u>176,318,831</u>	<u>15,225,349</u>	<u>21,504,785</u>	<u>213,048,965</u>
Operating income (loss)	<u>\$ (3,834,442)</u>	<u>\$ 366,491</u>	<u>\$ 2,726,170</u>	<u>(741,781)</u>
Nonoperating revenues (expenses):				
Investment earnings				1,584,187
Interest expense				(9,791,250)
Amortization of debt premium and issue costs, net				119,577
Other, net				<u>27,887</u>
Total nonoperating revenues (expenses)				<u>(8,059,599)</u>
Loss before contributions				(8,801,380)
Capital contributions				<u>211,498</u>
Change in net assets				(8,589,882)
Net assets, beginning				<u>457,052,862</u>
Net assets, ending				<u><u>\$448,462,980</u></u>

**COMPLIANCE AND INTERNAL CONTROL**  
**AND**  
**OTHER GRANT INFORMATION**

# KOLDER, CHAMPAGNE, SLAVEN & COMPANY, LLC

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## REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS 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 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, (the Government) as of and for the year ended October 31, 2010, which collectively comprise the Government's basic financial statements and have issued our report thereon dated April 15, 2011. 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.

### Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Government's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Government's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Government's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

## Compliance and Other Matters

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 grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

We noted certain matters that we reported to management of the Government in a separate letter dated April 15, 2011.

The Government's responses to the findings identified in our audit are described in the accompanying summary schedule of current and prior year audit findings and corrective action plan. We did not audit the Government's response and, accordingly, we express no opinion on it.

This report is intended for the information of the Government, the Government's management, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

***Kolder, Champagne, Slaven & Company, LLC***  
Certified Public Accountants

Lafayette, Louisiana  
April 15, 2011

# KOLDER, CHAMPAGNE, SLAVEN & COMPANY, LLC

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## REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON 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 the Lafayette City-Parish Consolidated Government (the 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, 2010. The Government's major federal programs are identified in the summary of auditor's 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 the 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 the 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, 2010. However, the results of our auditing procedures disclosed an instance of noncompliance with those requirements, which is required to be reported in accordance with OMB Circular A-133 and which is described in the accompanying schedule of findings and questioned costs as item 10-01 (C).

## Internal Control Over Compliance

The management of the Government is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the Government's internal control over compliance with requirements that could have a direct and material effect on its major federal programs 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, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Government's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, we identified a certain deficiency in internal control over compliance that we consider to be a significant deficiency as described in the accompanying schedule of findings and questioned costs as item 10-02 (IC).

The Government's responses to the findings identified in our audit are described in the accompanying summary schedule of current and prior year audit findings and corrective action plan. We did not audit the Government's response and, accordingly, we express no opinion on it.

This report is intended solely for the information of the Government, the Government's management, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

***Kolder, Champagne, Slaven & Company, LLC***  
Certified Public Accountants

Lafayette, Louisiana  
April 15, 2011

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Schedule of Expenditures of Federal Awards  
For the Year Ended October 31, 2010

Federal Grantor/Pass-Through Grantor/Program Title	CFDA Number	Federal Assistance I.D. Number	Pass- Through Grantor's Number	Current Year Expenditures	Amounts Provided to Subrecipients
<b>Direct Programs:</b>					
U.S. Department of Transportation and Development -					
Federal Transit Formula Grants	20.507	LA-90-X286	N/A	\$ 6,939	\$ -
	20.507	LA-90-X307	N/A	607,561	-
	20.507	LA-90-X320	N/A	178,313	-
	20.507	LA-90-X341	N/A	297,307	-
	20.507	LA-90-X116	N/A	1,005,825	-
	20.507	LA-90-X357	N/A	1,719,387	-
	20.507	LA-90-X341	N/A	10,421	-
	20.507	LA-90-X277	N/A	140,632	-
	20.507	LA-90-X228	N/A	352,496	-
	20.507	LA-90-X242	N/A	806,157	-
	20.507	LA-90-X293	N/A	1,498,090	-
	20.507	LA-03-0065	N/A	126,486	-
	20.507	LA-04-0005	N/A	803,971	-
	20.507	LA-48-X004	N/A	189,900	-
Federal Transit Formula Grants (ARRA)	20.507	LA-960004-00	N/A	<u>75,084</u>	<u>-</u>
				<u>7,818,569</u>	<u>-</u>
U.S. Department of Housing and Urban Development -					
HOME	14.239	M-06-MC-22-0202	N/A	120	-
HOME	14.239	M-07-MC-22-0202	N/A	390	-
HOME	14.239	M-08-MC-22-0202	N/A	99,101	-
HOME	14.239	M-09-MC-22-0202	N/A	176,678	-
HOME	14.239	M-10-MC-22-0202	N/A	3,795	-
				<u>280,084</u>	<u>-</u>
CDBG	14.218	B-05-MC-22-0003	N/A	68,404	68,404
CDBG	14.218	B-06-MC-22-0003	N/A	147,779	147,779
CDBG	14.218	B-07-MC-22-0003	N/A	8,420	-
CDBG	14.218	B-08-MC-22-0003	N/A	52,688	-
CDBG	14.218	B-09-MC-22-0003	N/A	1,059,394	-
CDBG	14.218	B-10-MC-22-0003	N/A	76,563	-
CDBG (ARRA)	14.218	B-09-MC-22-0003	N/A	<u>318,500</u>	<u>-</u>
				<u>1,731,748</u>	<u>216,183</u>
Homeless Prevention and Rapid Rehousing (ARRA)	14.257	S09-MY-22-0004	N/A	<u>266,201</u>	<u>258,950</u>
Housing Counseling Assistance Program	14.169	HC09-0821-104	N/A	<u>40,991</u>	<u>-</u>
U.S. Department of Energy					
Energy Efficiency and Conservation Block Grant Program	81.128	DE-SC0002985	N/A	<u>116,632</u>	<u>-</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Schedule of Expenditures of Federal Awards (Continued)  
For the Year Ended October 31, 2010

Federal Grantor/Pass-Through Grantor/Program Title	CFDA Number	Federal Assistance I.D. Number	Pass- Through Grantor's Number	Current Year Expenditures	Amounts Provided to Subrecipients
U.S. Department of Justice -					
Justice Assistance Grant Program (ARRA)	16.804	2009-SB-B9-2948	N/A	358,983	-
Justice Assistance Grant Program	16.738	2007-DJ-BX-1038	N/A	65,876	-
Justice Assistance Grant Program	16.738	2008-F6041-LA-DJ	N/A	17,904	-
				<u>83,780</u>	<u>-</u>
Community Oriented Policing Services					
Technology Grant	16.710	2009CKWX0161	N/A	200,000	-
Drug Enforcement Administration	N/A	N/A	N/A	13,493	-
FBI Safe Street Task Force	N/A	281D-NO-C71312	N/A	10,346	-
Fugitive Apprehension Task Force	N/A	N/A	N/A	13,994	-
U.S. Marshals Service	N/A	N/A	N/A	30,256	-
U.S. Department of Treasury					
United States Secret Service Grant	N/A	N/A	N/A	940	-
Total direct programs				<u>10,966,017</u>	<u>475,133</u>
Pass-through Programs:					
U.S. Department of Housing and Urban Development -					
Louisiana Department of Social Services:					
Emergency Shelter Grant	14.231	N/A	665950	21,748	21,748
Emergency Shelter Grant	14.231	N/A	679200	38,059	38,059
				<u>59,807</u>	<u>59,807</u>
Homeless Prevention and Rapid Rehousing	N/A	N/A	N/A	79,994	79,994
Homeless Prevention and Rapid Rehousing Technical Assistance (ARRA)	14.262	S09-DY-22-0001	N/A	212,507	207,324
U.S. Department of Labor -					
State Department of Labor:					
LA Workforce Commission -					
Adult Program	17.258	N/A	00/04LWIA41-1-B	304,693	-
Adult Program (ARRA)	17.258	N/A	00/04LWIA41-1-B	145,841	-
Youth Activities	17.259	N/A	00/04LWIA41-1-B	329,038	-
Youth Activities (ARRA)	17.259	N/A	00/04LWIA41-1-B	123,447	-
15 % Discretionary (ARRA)	17.260	N/A	00/04LWIA41-1-B	42,877	-
Dislocated Workers	17.260	N/A	00/04LWIA41-1-B	125,537	-
Dislocated Workers (ARRA)	17.260	N/A	00/04LWIA41-1-B	94,863	-
				<u>1,166,296</u>	<u>-</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Schedule of Expenditures of Federal Awards (Continued)  
For the Year Ended October 31, 2010

Federal Grantor/Pass-Through Grantor/Program Title	CFDA Number	Federal Assistance I.D. Number	Pass- Through Grantor's Number	Current Year Expenditures	Amounts Provided to Subrecipients
U.S. Department of Transportation					
Federal Highway Administration -					
Louisiana Department of Transportation and Development:					
Highway Planning and Construction	20.205	PL-0011(034)	736-28-0053	89,487	-
Highway Planning and Construction	20.205	STP-2809(522)	700-28-0219	116,833	-
Highway Planning and Construction	20.205	PL-0011(033)	736-28-0051	231,469	-
Highway Planning and Construction	20.205	STP-2808(503)	736-28-0217	52,098	-
Highway Planning and Construction	20.205	STP-2805(501)	736-28-0042	17,633	-
Highway Planning and Construction	20.205	STP-2808(502)	736-28-0043	759	-
Highway Planning and Construction	20.205	HP-T021(024)	700-28-0208	1,262	-
				<u>509,541</u>	<u>-</u>
Section 402 Funds	20.600	PT-09-41-00-00	673749	71,233	-
State and Community Safety	20.600	2011-30-56	693283	2,467	-
Alcohol Impaired Driving Incentive Grants	20.601	2011-30-56	693283	7,132	-
				<u>80,832</u>	<u>-</u>
Section 164 Alcohol Projects	20.607	T/AL2010-14-00	680468	43,361	-
Federal Transit Administration -					
Louisiana Department of Transportation and Development:					
Metropolitan Planning Grants	20.505	LA-80-XO18	741-28-0006	48,043	-
Metropolitan Planning Grants	20.505	LA-80-XO17	741-28-0004	5,304	-
Metropolitan Planning Grants	20.505	LA-80-XO19	741-28-0007	7,949	-
				<u>61,296</u>	<u>-</u>
U.S. Department of Justice -					
Louisiana Commission of Law Enforcement:					
Violence Against Women Act	16.588	N/A	M07-4-005	6,568	-
Violence Against Women Act	16.588	2008-WF-AX-0029	M08-4-005	6,097	-
				<u>12,665</u>	<u>-</u>
Byrne Grant	16.738	N/A	B06-4-018	251	-
Byrne Grant	16.738	N/A	B06-4-020	36,617	-
Byrne Grant	16.738	N/A	B07-4-010	64,368	-
Byrne Grant	16.738	N/A	B08-4-010	5,682	-
				<u>106,918</u>	<u>-</u>
U.S. Department of Homeland Security -					
Governor's Office of Homeland Security and Emergency Preparedness:					
Homeland Security Grant Program	97.067	2008-GE-T8-0013	X08-4-013	7,781	-
Disaster Grants	97.036	1607-DR-LA	1607-055-0002	244,145	-
Disaster Grants	97.036	1603-DR-LA	1603-055-0002	10,452	-
Disaster Grants	97.036		1603N-055-0003	39,244	-
				<u>293,841</u>	<u>-</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Schedule of Expenditures of Federal Awards (Continued)  
For the Year Ended October 31, 2010

Federal Grantor/Pass-Through Grantor/Program Title	CFDA Number	Federal Assistance I.D. Number	Pass- Through Grantor's Number	Current Year Expenditures	Amounts Provided to Subrecipients
U.S. Department of Education -					
Louisiana Department of Education:					
Drug Free Schools and Communities Act	84.186	N/A	683037	25,323	-
Drug Free Schools and Communities Act	84.186	N/A	695815	<u>13,689</u>	<u>-</u>
				<u>39,012</u>	<u>-</u>
U.S. Department of Agriculture -					
Louisiana Department of Education:					
National School Lunch Program	10.555	N/A	N/A	<u>30,791</u>	<u>-</u>
Louisiana Department of Social Services:					
State Nutrition Assistance Program	10.561	2006IE251846	686147	<u>39,367</u>	<u>-</u>
U.S. Department of Health and Human Services -					
Louisiana Workforce Commission:					
Temporary Assistance for Needy Families/Strategies to Empower People	93.558	N/A	N/A	<u>80,332</u>	<u>-</u>
Louisiana Department of Health and Hospitals:					
Temporary Assistance for Needy Families	93.558	N/A	N/A	<u>170,440</u>	<u>-</u>
Governor's Initiative Health Grant	93.243	N/A	678767	337,171	-
Governor's Initiative Health Grant	93.243	N/A	655734	<u>9</u>	<u>-</u>
				<u>337,180</u>	<u>-</u>
Total indirect programs				<u>3,331,961</u>	347,125
<b>TOTAL FEDERAL AWARDS</b>				<u>\$ 14,297,978</u>	<u>\$ 822,258</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Notes to the Schedule of Expenditures of Federal Awards  
For the Year Ended October 31, 2010

(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 and the 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.

(2) Relationship to Financial Statements

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

Major governmental funds:	
General Fund	\$ 363,964
Sales Tax Capital Improvements Fund	6,292,452
Nonmajor governmental funds:	
Special revenue funds	<u>7,641,562</u>
Total	<u>\$14,297,978</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Schedule of Findings and Questioned Costs  
For the Year Ended October 31, 2010

Part I. Summary of Auditor's Results:

1. The auditor's report expresses an unqualified opinion on the financial statements.
2. There were no significant deficiencies in internal control disclosed by the audit of the financial statements.
3. No instances of noncompliance material to the financial statements, which would be required to be reported in accordance with Government Auditing Standards, were disclosed during the audit.
4. One significant deficiency in internal control over major federal award programs was disclosed by the audit of the financial statements. This deficiency was not considered to be a material weakness.
5. An unqualified opinion was issued on compliance for the major federal programs.
6. The audit disclosed two findings that are required to be reported in accordance with Section 510(a) of OMB Circular A-133.
7. The following programs were considered to be major programs: Community Development Block Grant (14.218), Federal Transit Formula Grants (20.507), and Work Investment Act Programs (17.258-17.260).
8. The dollar threshold used to distinguish between Type A and Type B programs, as described in Section 520(b) of OMB Circular A-133 was \$428,939.
9. The auditee did not qualify as a low-risk auditee under Section 530 of OMB Circular A-133.

Part II. Findings which are required to be reported in accordance with generally accepted Governmental Auditing Standards:

Compliance Findings –

There were no compliance findings noted for the year ended October 31, 2010.

Internal Control –

There were no internal control findings noted for the year ended October 31, 2010.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Schedule of Findings and Questioned Costs  
For the Year Ended October 31, 2010

Part III. Findings and questioned costs for Federal awards which include audit findings as defined in Section 510(a) of OMB Circular A-133:

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:

Compliance Finding-

**10-01 (C)**

Community Development Block Grant - ARRA (14.218) –

Criteria

The Grants Management Common Rule regarding cash management requires that program costs must be paid with entity funds prior to reimbursement being requested from the federal government.

Condition

Lafayette Consolidated Government requested and received reimbursement in the amount of \$29,758 for a retainage on a construction project which had not been paid with entity funds.

Questioned Costs

There are no specific questioned costs relative to this finding.

Context

The proper review of the reimbursement request was not performed to ensure all items listed were paid with entity funds prior to requesting reimbursement from the federal government.

Effect

Lafayette Consolidated Government requested and received reimbursement for expenses prior to the payment with entity funds.

Cause

A lack of policies and procedures in place to ensure all items listed on reimbursement request are paid with entity funds prior to requesting reimbursement with the federal government.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Schedule of Findings and Questioned Costs  
For the Year Ended October 31, 2010

Recommendation

Appropriate policies and procedures should be implemented to ensure that proper verification is performed on reimbursement request to ensure all items were paid with entity funds prior to requesting reimbursement from the federal government.

Response

This was an error on the part of staff involved in preparing and approving grant reimbursements. The staff has been advised of this error. Policies and procedures have been put in place to ensure a more stringent review of the documentation prior to the approval and drawdown of grant funds. The project referenced in the finding is complete and no additional funds will be drawn. A review of the documentation shows that the retainage amount was not reimbursed a second time and no funds are owed back to the granting authority.

U.S. DEPARTMENT OF TRANSPORTATION AND DEVELOPMENT:

Internal Control Finding-

**10-02 (IC)**

(Refer to 10-01 (C) finding above).

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Summary Schedule of Current and Prior Year Audit Findings  
and Corrective Action Plan  
For the Year Ended October 31, 2010

Ref. No	Fiscal Year Finding Initially Occurred	Description of Finding	Corrective Action Taken
<b>CURRENT YEAR (10/31/10)</b>			
<u>Compliance:</u>			
10-01 (C)	2010	Lafayette Consolidated Government received reimbursement from the federal government for a Community Development Block Grant in the amount of \$29,758 for retainage on a construction project which had not yet been paid to the contractor. In accordance with the Grants Management Common Rule, if an award is received on a reimbursement basis, a cost must be paid prior to submitting a request for reimbursement. Due to a lack of policies and procedures in place, verification of payment was not performed prior to submitting a request for reimbursement.	No
<u>Internal Control:</u>			
10-02 (IC)	2010	See Compliance finding 10-01 (C) .	
<u>Management Letter:</u>			
10-03 (ML)	2008	Management should review the Government's accounting software system for capital projects in order to enhance the tracking of available information for accounting and other departments. This should allow better interfacing of information and provide increased efficiencies.	No
10-04 (ML)	2008	Lafayette Utilities System general ledger fixed asset accounts should be reconciled to property management records' detailed listings on a quarterly basis.	No

Corrective Action Plan	Name of Contact Person	Anticipated Date of Completion
<p>This was an error on the part of staff involved in preparing and approving grant reimbursements. The staff has been advised of this error. Policies and procedures have been put in place to ensure a more stringent review of the documentation prior to the approval and drawdown of grant funds. The project referenced in the finding is complete and no additional funds will be drawn. A review of the documentation shows that the retainage amount was not reimbursed a second time and no funds are owed back to the granting authority.</p>	<p>Lorrie Toups, Chief Financial Officer</p>	<p>4/30/2011</p>
<p>This is a repeat management point from prior audits that has been pending the Lafayette Consolidated Government's implementation of a new Enterprise Resource Planning Software system. The system was put into production on November 1, 2010. It replaces the financial management, purchasing, budgeting, payroll, and human resource applications of the government. It provides for better interfacing and tracking of information between departments in a more real time manner.</p>	<p>Lorrie Toups, Chief Financial Officer</p>	<p>11/1/2010</p>
<p>As discussed previously, the Lafayette Consolidated Government has replaced its financial management and purchasing division software applications with a new Enterprise Resource Planning System, effective November 1, 2010. With the implementation of this new system, the general ledger fixed assets and the property management records are part of the same database, instead of residing in two different applications that require reconciliation as was the case in the previous system.</p>	<p>Lorrie Toups, Chief Financial Officer</p>	<p>11/1/2010</p>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT

Lafayette, Louisiana

Summary Schedule of Current and Prior Year Audit Findings  
and Corrective Action Plan (Continued)  
For the Year Ended October 31, 2010

Ref. No	Fiscal Year Finding Initially Occurred	Description of Finding	Corrective Action Taken
<u>PRIOR YEAR (10/31/09)</u>			
<u>Compliance:</u>			
09-01 (C)	2009	<p>Vendors with collective purchases from federal funding for one year that can be expected to exceed \$25,000 should be compared to the Excluded Parties List System (EPLS) listing at least annually to ensure that the vendor is not suspended or debarred. A printout of the vendor status should be maintained on file throughout the year. Two vendors without contracts had purchases exceeding \$25,000 and should have been checked against the EPLS listing. These vendors were regularly used and have annual purchases normally greater than \$25,000.</p> <p>Management should also take steps to ensure that all contracts with vendors who receive federal funding contain a signed suspension and debarment clause. One of the files examined contained a suspension and debarment clause, but the document was not signed by the vendor. One contract file for bus cleaning services could not be located to determine if a signed suspension and debarment clause was present.</p>	Yes
<u>Internal Control:</u>			
09-02 (IC)	2009	See Compliance finding 09-01 (C) .	

Corrective Action Plan	Name of Contact Person	Anticipated Date of Completion
<p>Lafayette Consolidated Government will initiate a review of all current contracts which have federal funding and verify that the required documents are in place. A checklist of required documents needed to satisfy federal grant guidelines will be maintained. Such checklist will be reviewed periodically for vendors where purchases reach or exceed the \$25,000 threshold. Retraining of appropriate staff members will take place to ensure a complete understanding of what is required.</p>	<p>Becky Lalumia, Chief Financial Officer</p>	<p>6/30/2010</p>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Summary Schedule of Current and Prior Year Audit Findings  
and Corrective Action Plan (Continued)  
For the Year Ended October 31, 2009

Ref. No	Fiscal Year Finding Initially Occurred	Description of Finding	Corrective Action Taken
<u>PRIOR YEAR (10/31/09)</u>			
<u>Internal Control (continued):</u>			
09-03 (IC)	2009	Management should consider implementing policies and procedures to increase controls over blanket purchase orders in the central garage. Specifically, the following should be addressed: (1) The number of employees authorized to order items from vendors with blanket orders should be limited, vendors should be made aware of these individuals, and the purchasing department should monitor compliance on a regular basis. (2) The cap on these purchase orders should be limited to \$10,000. It was observed that some purchases were as high as \$15,000. (3) Annual bids should be received for items purchased frequently during the year for all LCG-owned vehicles (tires, auto lubricants, batteries, etc. which collectively amount to more than \$10,000). Adherence to these procedures would allow LCG to decrease the need for some of the blanket purchase orders, reduce maintenance costs by obtaining lower prices through the bid process, and avoid bid law violations. (Current bid laws require that all purchases \$10,000 or greater but less than \$30,000 receive no less than three telephone or facsimile quotes with written confirmation of the accepted offer.)	Yes
<u>Management Letter:</u>			
09-04 (ML)	2008	Management should review the Government's accounting software system for capital projects in order to enhance the tracking of available information for accounting and other departments. This should allow better interfacing of information and provide increased efficiencies.	No
09-05 (ML)	2008	Lafayette Utilities System general ledger fixed asset accounts should be reconciled to property management records' detailed listings on a quarterly basis.	No

Corrective Action Plan	Name of Contact Person	Anticipated Date of Completion
<p>(1) There are only three employees within the Vehicle Maintenance Division who are authorized to order items from blanket purchase orders. They are the Fleet Superintendent, the Fleet Mechanic Supervisor, and the Fleet Parts Supervisor. Vendors will be notified in writing of these authorized individuals. (2) Any blanket purchase orders issued going forward will have the \$10,000 limit in place. (3) Frequently used items will be competitively bid before awarding the contract. In addition, the Lafayette Consolidated Government will look to utilize some agreements that the State of Louisiana has in place for their fleet management requirements.</p>	Becky Lalumia, Chief Financial Officer	6/30/2010
<p>Lafayette Consolidated Government is in the process of implementing a new Enterprise Resource Planning Software system. The anticipated "go-live" date is November 1, 2010. This system will replace the financial management, purchasing, budgeting, payroll, and human resource applications. This new system will have enhanced functionality, including project management, capability, and will allow for better interfacing and tracking of information between departments.</p>	Becky Lalumia, Chief Financial Officer	11/1/2010
<p>Lafayette Consolidated Government is in the process of implementing a new Enterprise Resource Planning Software system. The anticipated "go-live" date is November 1, 2010. With implementation of this new system, the general ledger fixed assets and the property management records will be part of the same database, instead of residing in two different applications that require reconciliation. Reconciliation between the two applications will be completed before the "go-live" date with reconciled accounts being placed into the new system.</p>	Becky Lalumia, Chief Financial Officer	11/1/2010

**OTHER SUPPLEMENTARY DATA**

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT

LAFAYETTE, LOUISIANA

SUMMARY OF AD VALOREM TAX  
ASSESSMENTS AND COLLECTIONS

Year Ended October 31, 2010

	City of Lafayette			Lafayette Parish										
	TOTAL	General Fund *	Recreation & Parks Fund	TOTAL	Parish General Fund	Road & Bridge Maint.	Parishwide Drainage Maint.	Adult Correctional Facility Maint.	Lafayette Parish Public Library	Courthouse and Jail Maint.	Juvenile Detention Home Maint.	Health Unit Maint.	Debt Service Contingency	Mosquito Control
Total assessed valuation- 2009 roll :														
Original roll	1,168,438,041			1,919,805,776										
Homestead exemption	-			(339,485,535)										
Additions to roll	982,903			-										
Deletions from roll	(9,839,677)			-										
Net tax roll	<u>1,159,581,267</u>			<u>1,580,320,241</u>										
Millage	17.94	16.02	1.92	30.06	4.57	4.17	3.34	2.06	6.52	2.34	1.17	0.99	3.40	1.50
Taxes levied	20,802,888	18,576,492	2,226,396	43,400,823	3,119,790	6,589,932	5,278,199	3,255,254	10,303,487	3,697,777	1,848,664	1,564,172	5,373,120	2,370,428
Collection of prior year taxes	25,675	22,477	3,198	-	-	-	-	-	-	-	-	-	-	-
	<u>20,828,563</u>	<u>18,598,969</u>	<u>2,229,594</u>	<u>43,400,823</u>	<u>3,119,790</u>	<u>6,589,932</u>	<u>5,278,199</u>	<u>3,255,254</u>	<u>10,303,487</u>	<u>3,697,777</u>	<u>1,848,664</u>	<u>1,564,172</u>	<u>5,373,120</u>	<u>2,370,428</u>
Taxes collected	<u>20,728,365</u>	<u>18,563,067</u>	<u>2,165,298</u>	<u>42,735,022</u>	<u>3,069,500</u>	<u>6,486,675</u>	<u>5,195,562</u>	<u>3,204,448</u>	<u>10,142,233</u>	<u>3,640,005</u>	<u>1,820,001</u>	<u>1,540,002</u>	<u>5,303,260</u>	<u>2,333,336</u>
Taxes receivable - 2009 roll	100,198	35,902	64,296	665,801	50,290	103,257	82,637	50,806	161,254	57,772	28,663	24,170	69,860	37,092
Prior years' rolls	537,086	477,814	59,272	-	-	-	-	-	-	-	-	-	-	-
Total taxes receivable, October 31, 2010	<u>637,284</u>	<u>513,716</u>	<u>123,568</u>	<u>665,801</u>	<u>50,290</u>	<u>103,257</u>	<u>82,637</u>	<u>50,806</u>	<u>161,254</u>	<u>57,772</u>	<u>28,663</u>	<u>24,170</u>	<u>69,860</u>	<u>37,092</u>
	Mills													
* General alimony tax	5.42													
Street maintenance tax	1.29													
Maintenance of public buildings	1.13													
Maintenance and operation of fire and police departments	8.18													
Total	<u>16.02</u>													

**STATISTICAL SECTION**

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

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

	Fiscal Year Ended October 31,				
	2010	2009	2008	2007	2006
<b>Expenditures</b>					
General Government	\$ 29,018,232	\$ 38,245,123	\$ 33,334,883	\$ 31,508,560	\$ 29,655,982
Public Safety	55,650,690	46,284,585	45,205,231	39,351,403	37,244,444
Streets and Drainage	15,136,144	15,041,116	18,034,041	11,391,876	10,578,504
Urban Redevelopment and Housir	1,473,497	1,426,866	1,594,824	2,615,796	2,568,622
Economic Opportunity	204,365	1,320,756	1,577,660	2,042,177	4,320,043
Culture and Recreation	18,628,421	18,275,904	16,985,863	16,146,992	15,464,671
Traffic and Transportation	8,857,766	7,873,053	5,983,062	5,575,017	5,226,526
Debt Service	38,165,523	38,158,735	42,305,707	38,036,323	38,835,619
Other	1,734,813	4,573,582	3,024,098	2,385,506	6,094,181
<b>Total expenditures</b>	<b><u>\$ 168,869,451</u></b>	<b><u>\$ 171,199,720</u></b>	<b><u>\$ 168,045,369</u></b>	<b><u>\$ 149,053,650</u></b>	<b><u>\$ 149,988,592</u></b>

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

<b>Fiscal Year Ended October 31,</b>				
<b>2005</b>	<b>2004</b>	<b>2003</b>	<b>2002</b>	<b>2001</b>
\$ 28,063,850	\$ 27,093,273	\$ 26,335,389	\$ 23,068,035	\$ 20,055,479 (2)
37,540,149	34,759,025	30,290,645	28,019,063	26,574,447
9,376,098	9,389,385	15,186,178	8,609,705	10,927,340
3,472,687	4,512,416	2,942,997	2,756,667	1,070,556
2,009,931	1,832,130	1,735,180	2,132,004	1,392,425
14,579,511	13,904,645	12,912,118	11,658,502	11,085,969
5,126,093	4,750,174	4,297,112	3,883,950	2,327,045
36,685,713	32,818,758	32,548,405	32,643,254	30,929,616
3,469,048	2,788,725	3,096,457	2,496,150	3,668,043
<b><u>\$ 140,323,080</u></b>	<b><u>\$ 131,848,531</u></b>	<b><u>\$ 129,344,481</u></b>	<b><u>\$ 115,267,330</u></b>	<b><u>\$ 108,030,920</u></b>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

GENERAL GOVERNMENTAL REVENUES BY SOURCE (1)  
Last Ten Fiscal Years

	Fiscal Year Ended October 31,				
	2010	2009	2008	2007	2006
<b>Revenues:</b>					
Taxes	\$ 140,632,945	\$ 138,300,217	\$ 129,461,636	\$ 123,297,759	\$ 118,900,030
Licenses and Permits	4,808,467	4,875,340	4,769,836	5,660,704	4,581,615
Intergovernmental	17,244,297	19,299,081	17,659,906	12,585,676	17,565,873
Charges for Services	12,663,361	13,292,700	12,918,002	12,185,706	12,102,789
Fines and Forfeitures	4,764,127	4,865,015	3,287,729	1,929,493	2,006,482
In Lieu of Taxes	19,462,860	18,660,233	18,799,006	18,890,738	16,687,779
Miscellaneous (2)	3,023,334	5,238,034	8,186,087	8,344,933	7,838,142
<b>Total Revenues</b>	<b><u>\$ 202,599,391</u></b>	<b><u>\$ 204,530,620</u></b>	<b><u>\$ 195,082,202</u></b>	<b><u>\$ 182,895,009</u></b>	<b><u>\$ 179,682,710</u></b>

Notes:

- (1) Includes General, Special Revenue and Debt Service Funds.
- (2) Includes investment income and other miscellaneous revenues.

Table 2

<b>Fiscal Year Ended October 31,</b>				
<b>2005</b>	<b>2004</b>	<b>2003</b>	<b>2002</b>	<b>2001</b>
\$ 102,947,731	\$ 95,556,239	\$ 88,767,501	\$ 81,004,841	\$ 79,066,782
3,796,346	3,222,847	3,389,517	3,011,607	2,783,230
14,853,522	14,731,317	16,181,118	12,139,671	10,023,691
10,794,224	10,491,269	10,350,953	10,313,072	9,244,755
1,805,183	1,626,563	1,316,924	1,526,591	1,414,956
16,370,372	16,440,803	16,175,884	17,339,534	14,200,000
5,747,223	5,570,315	3,083,380	4,193,060	7,620,249
<b><u>\$ 156,314,601</u></b>	<b><u>\$ 147,639,353</u></b>	<b><u>\$ 139,265,277</u></b>	<b><u>\$ 129,528,376</u></b>	<b><u>\$ 124,353,663</u></b>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

GENERAL GOVERNMENTAL TAX REVENUES BY SOURCE  
Last Ten Fiscal Years

	Fiscal Year Ended October 31,				
	2010	2009	2008	2007	2006
<b>Tax Revenues:</b>					
Ad Valorem Taxes-					
City	\$ 18,563,066	\$ 17,855,175	\$ 14,369,914	\$ 15,297,720	\$ 14,694,566
Parish	45,064,410	42,792,254	33,275,319	29,034,701	26,331,881
Interest and Penalty	130,130	150,566	160,744	138,608	148,486
Franchise Fees	2,601,610	2,434,575	2,596,406	2,357,387	2,142,010
Fire Insurance Rebate	609,620	682,455	667,219	658,449	610,843
Sales Taxes-					
City 1961 Sales Tax	36,745,810	36,415,884	38,057,298	37,075,912	36,361,501
City 1986 Sales Tax	31,067,607	31,407,441	33,025,413	32,433,958	32,071,919
Parish Sales Tax	5,850,692	6,561,867	7,309,323	6,301,024	6,538,824
<b>Total Tax Revenues</b>	<b><u>\$ 140,632,945</u></b>	<b><u>\$ 138,300,217</u></b>	<b><u>\$ 129,461,636</u></b>	<b><u>\$ 123,297,759</u></b>	<b><u>\$ 118,900,030</u></b>

Table 2A

<b>Fiscal Year Ended October 31,</b>				
<b>2005</b>	<b>2004</b>	<b>2003</b>	<b>2002</b>	<b>2001</b>
\$ 13,944,164	\$ 12,744,436	\$ 8,838,496	\$ 7,755,458	\$ 7,437,853
23,768,358	21,147,743	18,769,256	14,958,529	14,560,751
131,040	108,950	106,120	76,884	66,807
2,022,404	1,920,719	1,867,123	1,598,499	1,680,560
518,709	485,246	448,650	401,224	362,226
30,601,574	29,089,577	28,832,459	27,296,252	26,339,303
26,933,529	25,641,265	25,448,926	24,167,673	23,560,988
5,027,953	4,418,303	4,456,471	4,750,322	5,058,294
<b><u>\$ 102,947,731</u></b>	<b><u>\$ 95,556,239</u></b>	<b><u>\$ 88,767,501</u></b>	<b><u>\$ 81,004,841</u></b>	<b><u>\$ 79,066,782</u></b>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

PROPERTY TAX LEVIES AND COLLECTIONS  
Last Ten Fiscal Years

	<b>Fiscal Year Ended October 31,</b>				
	<b>2010</b>	<b>2009</b>	<b>2008</b>	<b>2007</b>	<b>2006</b>
<b>Property Tax :</b>					
<u>City of Lafayette (Dollars in thousands)-</u>					
Total Tax Levy	<u>\$ 20,803</u>	<u>\$ 19,976</u>	<u>\$ 16,080</u>	<u>\$ 15,365</u>	<u>\$ 14,701</u>
Current Tax Collections	20,703	19,879	16,017	15,287	14,632
Percent of Current Taxes Collected	<u>99.52%</u>	<u>99.51%</u>	<u>99.61%</u>	<u>99.49%</u>	<u>99.53%</u>
Deliquent Tax Collections	26	60	30	11	62
Total Tax Collections	20,729	19,939	16,047	15,298	14,694
Percent of Total Tax Collections to Total Tax Levy	<u>99.64%</u>	<u>99.81%</u>	<u>99.79%</u>	<u>99.56%</u>	<u>99.95%</u>
Outstanding Deliquent Taxes (1)	637	563	522	489	422
Percent of Deliquent Taxes to Total Tax Levy	<u>3.06%</u>	<u>2.82%</u>	<u>3.25%</u>	<u>3.18%</u>	<u>2.87%</u>
<u>Lafayette Parish (Dollars in thousands)-</u>					
Total Tax Levy	<u>\$ 43,401</u>	<u>\$ 41,259</u>	<u>\$ 31,763</u>	<u>\$ 29,141</u>	<u>\$ 26,294</u>
Current Tax Collections	42,735	40,600	31,423	28,863	26,141
Percent of Current Taxes Collected	<u>98.47%</u>	<u>98.40%</u>	<u>98.93%</u>	<u>99.05%</u>	<u>99.42%</u>
Deliquent Tax Collections	105	39	32	79	86
Total Tax Collections	42,840	40,639	31,455	28,942	26,227
Percent of Total Tax Collections to Total Tax Levy	<u>98.71%</u>	<u>98.50%</u>	<u>99.03%</u>	<u>99.32%</u>	<u>99.75%</u>
Outstanding Deliquent Taxes (1)	4,947	4,387	3,766	3,490	3,291
Percent of Deliquent Taxes to Total Tax Levy	<u>11.40%</u>	<u>10.63%</u>	<u>11.86%</u>	<u>11.98%</u>	<u>12.52%</u>

(1) Includes unpaid taxes from prior years.

Table 3

<b>Fiscal Year Ended October 31,</b>				
<b>2005</b>	<b>2004</b>	<b>2003</b>	<b>2002</b>	<b>2001</b>
<u>\$ 13,984</u>	<u>\$ 12,762</u>	<u>\$ 8,873</u>	<u>\$ 7,736</u>	<u>\$ 7,481</u>
13,926	12,714	8,807	7,696	7,424
<u>99.59%</u>	<u>99.62%</u>	<u>99.26%</u>	<u>99.48%</u>	<u>99.24%</u>
18	30	32	60	14
13,944	12,744	8,839	7,756	7,438
<u>99.71%</u>	<u>99.86%</u>	<u>99.62%</u>	<u>100.26%</u>	<u>99.43%</u>
416	376	359	325	344
<u>2.97%</u>	<u>2.95%</u>	<u>4.05%</u>	<u>4.20%</u>	<u>4.60%</u>
<u>\$ 23,784</u>	<u>\$ 21,362</u>	<u>\$ 19,115</u>	<u>\$ 15,165</u>	<u>\$ 14,761</u>
23,538	21,022	18,686	14,856	14,455
<u>98.97%</u>	<u>98.41%</u>	<u>97.76%</u>	<u>97.96%</u>	<u>97.93%</u>
135	77	83	79	37
23,673	21,099	18,769	14,959	14,492
<u>99.53%</u>	<u>98.77%</u>	<u>98.19%</u>	<u>98.64%</u>	<u>98.18%</u>
3,224	3,113	2,850	2,504	2,298
<u>13.56%</u>	<u>14.57%</u>	<u>14.91%</u>	<u>16.51%</u>	<u>15.57%</u>

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

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

Fiscal Year	City of Lafayette			Lafayette Parish					Total		Ratio of Total Assessed Value to Total Estimated Real Value
	Assessed Value (3)	Estimated Actual Value	Ratio of Assessed to Estimated Actual Value	Real Property		Personal Property		Exemptions Real Property	Assessed Value	Estimated Real Value (2)	
				Assessed Value (3)	Estimated Real Value (2)	Assessed Value (3)	Estimated Real Value (2)				
2001	584,023	N/A	N/A	556,052	4,350,940	265,535	1,770,234	240,543	581,044	6,121,174	9.49%
2002	673,318	N/A	N/A	678,536	5,278,331	338,258	1,845,045	269,516	747,278	7,123,376	10.49%
2003	692,626	N/A	N/A	698,914	5,388,627	365,084	2,015,807	269,386	794,612	7,404,434	10.73%
2004	716,544	N/A	N/A	724,473	5,556,708	382,389	2,139,969	275,869	830,993	7,696,677	10.80%
2005	785,155	N/A	N/A	822,197	6,281,585	391,567	2,192,838	288,630	925,134	8,474,423	10.92%
2006	825,434	N/A	N/A	870,583	6,633,842	418,004	2,357,952	295,644	992,943	8,991,794	11.04%
2007	862,703	N/A	N/A	918,107	7,041,881	458,941	2,639,165	301,961	1,075,087	9,681,046	11.11%
2008	881,017	N/A	N/A	971,563	7,471,319	496,290	2,910,054	311,233	1,156,620	10,381,373	11.14%
2009	1,105,572	N/A	N/A	1,245,552	9,603,206	590,797	2,691,805	333,919	1,502,430	12,295,011	12.22%
2010	1,144,388	N/A	N/A	1,304,436	11,361,638	615,370	1,854,439	339,486	1,580,320	13,216,077	11.96%

## 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 5

## 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 Consolidated Government						Lafayette Parish School Board			Other	Total
	City of Lafayette			Lafayette Parish			Operating Millage	Debt Service Millage	Total School Board Millage		
	Operating Millage	Debt Service Millage	Total City Millage	Operating Millage	Debt Service Millage	Total Parish Millage					
2001	12.81	-	12.81	19.32	3.24	22.56	33.56	0.80	34.36	33.21	102.94
2002	11.49	-	11.49	23.53	3.10	26.63	33.56	0.80	34.36	34.24	106.72
2003	12.81	-	12.81	23.53	3.10	26.63	33.56	0.8	34.36	34.24	108.04
2004	17.81	-	17.81	25.76	2.50	28.26	33.56	0.76	34.32	34.54	114.93
2005	17.81	-	17.81	25.76	2.50	28.26	33.56	0.72	34.28	33.95	114.30
2006	17.81	-	17.81	29.02	2.90	29.02	33.56	0.69	34.25	34.84	115.92
2007	17.81	-	17.81	26.12	3.50	29.62	33.04	0.52	33.56	34.84	115.83
2008	17.81	-	17.81	26.39	3.50	29.89	33.56	0.19	33.75	35.32	116.77
2009	17.84	-	17.84	26.56	3.50	30.06	33.75	0	33.75	34.76	116.41
2010	17.94	-	17.94	26.66	3.40	30.06	30.56	0	30.56	35.1	113.66

Table 6

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

PRINCIPAL TAXPAYERS - LAFAYETTE PARISH  
October 31, 2010

Taxpayer	Type of Business	Assessed Value	Rank	Percent of Total Assessed Valuation
A T & T (Bell South & Subsidiary)	Communications	\$ 25,433,768	1	1.32%
Stuller, Inc.	Manufacturing	18,358,308	2	0.96%
Baker Hughes	Oilfield Service	16,411,277	3	0.85%
Iberia Bank	Financial Services	13,989,127	4	0.73%
Walmart/Sam's	Retail Services	14,176,190	5	0.74%
Southwest Louisiana Electric(SLEMCO)	Utilities	12,370,140	6	0.64%
Franks Casing Crew & Rental Tools	Oilfield Service	13,936,795	7	0.73%
Petroleum Helicopters	Oilfield Service	10,339,099	8	0.54%
Regional Health System	Health Care Services	11,103,900	9	0.58%
Offshore Energy	Oilfield Services	10,711,592	10	0.56%
	Totals	<u>\$ 146,830,196</u>		<u>7.65%</u>

Source: Lafayette Parish Assessor

Parish's total assessed value for 2009/10 \$ 1,919,805,776

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

SPECIAL ASSESSMENT BILLINGS AND COLLECTIONS  
Last Ten Fiscal Years

Fiscal <u>Year</u>	Special Assessment <u>Billings (1)</u>	Special Assessments <u>Earned</u>
2001	\$ 24,200	\$ 23,524
2002	4,374	3,011
2003	1,907	2,187
2004	-	-
2005	-	-
2006	-	-
2007	-	-
2008	1,099,098	213,768
2009	-	175,349
2010	202,220	191,046

Note:

(1) Includes assessments due currently and deferred

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

COMPUTATION OF LEGAL DEBT MARGIN

October 31, 2010

City of Lafayette:

Net assessed value		<u>\$ 1,159,581,267</u>
Debt Limitation - 10% of total assessed value		115,958,127
Amount of debt applicable to debt limit-		
Total General Obligation Bonded Debt (excluding sales tax, excess revenue and special assessment)	\$ -	
Less: Assets in debt service funds available for payment of principal	-	
Total amount of debt applicable to debt limit		-
Legal debt margin		<u>\$ 115,958,127</u>

Lafayette Parish:

Net assessed value		<u>\$ 1,919,805,776</u>
Debt Limitation - 10% of total assessed value		191,980,578
Amount of debt applicable to debt limit-		
Total General Obligation Bonded Debt	\$ 44,935,000	
Less: Assets in debt service funds available for payment of principal	4,530,453	
Total amount of debt applicable to debt limit		40,404,547
Legal debt margin		<u>\$ 151,576,031</u>

**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

<u>Fiscal Year</u>	<u>Population (3)</u>	<u>Assessed Value (4)</u> <u>(in thousands)</u>	<u>Gross Bonded Debt (2)</u>	<u>Debt Service Monies Available</u>	<u>Net Bonded Debt</u>	<u>Bonded Debt to Assessed Value</u>	<u>Net Bonded Debt per Capita</u>
<b>City of Lafayette:</b>							
2001	112,281	584,023	250,035,000	36,514,329	213,520,671	36.56%	1,902
2002	112,736	673,318	276,960,000	39,907,453	237,052,547	35.21%	2,103
2003	114,626	692,626	336,915,000	41,613,980	295,301,020	42.63%	2,576
2004	116,613	716,544	345,820,000	43,430,215	302,389,785	42.20%	2,593
2005	117,653	785,155	356,330,000	44,682,582	311,647,410	39.69%	2,649
2006	119,089	825,434	340,770,000	44,847,779	295,922,221	35.85%	2,485
2007	120,835	862,703	341,135,000	45,941,311	295,193,689	34.22%	2,443
2008	123,326	902,868	322,745,000	43,890,599	278,854,401	30.89%	2,261
2009	124,153	1,105,572	365,010,000	41,336,827	323,673,173	29.28%	2,607
2010	120,623	1,144,388	348,845,000	42,308,096	306,536,904	26.79%	2,541
<b>Lafayette Parish:</b>							
2001	190,858	685,763	4,750,000	440,443	4,309,557	0.63%	23
2002	192,014	747,278	20,300,000	1,100,325	19,199,675	2.57%	100
2003	194,408	794,613	19,445,000	1,871,432	17,573,568	2.21%	90
2004	195,800	831,003	40,446,000	1,601,870	38,844,130	4.67%	198
2005	197,268	925,134	53,693,000	1,315,493	52,377,507	5.66%	266
2006	197,268	992,943	51,980,000	787,995	51,192,005	5.16%	260
2007	203,462	1,075,097	50,265,000	1,000,132	49,264,868	4.58%	242
2008	208,981	1,159,403	48,890,000	1,479,768	47,410,232	4.09%	227
2009	211,827	1,502,430	47,430,000	3,032,049	44,397,951	2.96%	210
2010	221,578	1,580,320	45,890,000	4,530,453	41,359,547	2.62%	187

## 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) Does not include public service.

**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>	<u>Total Debt Service (1)</u>	<u>Total General Expenditures (2)</u>	<u>Ratio Of Debt Service To Total General Expenditures</u>
2001	13,302,555	13,690,188	-	26,992,743	107,930,923	25.01%
2002	13,496,556	15,368,438	-	28,864,994	115,267,330	25.04%
2003	14,694,000	16,204,460	860,761	31,759,221	129,344,481	24.55%
2004	15,559,000	16,863,513	396,245	32,818,758	131,848,531	24.89%
2005	17,643,000	18,288,655	640,610	36,572,265	140,323,080	26.06%
2006	18,908,000	19,522,944	292,507	38,723,451	149,988,592	25.82%
2007	19,800,000	17,895,958	235,702	37,931,660	149,053,650	25.45%
2008	19,765,000	22,540,707	-	42,305,707	168,045,369	25.18%
2009	20,745,000	17,413,735	-	38,158,735	171,199,720	22.29%
2010	17,705,000	20,460,523	-	38,165,523	168,869,451	22.60%

## 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.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

COMPUTATION OF DIRECT AND OVERLAPPING DEBT  
October 31, 2010

Jurisdiction	General Obligation Debt Outstanding	Lafayette Parish Government		City of Lafayette	
		Percent	Share of Debt	Percent	Share of Debt
Governmental Unit:					
Lafayette Parish Government	\$ 45,890,000	100.00%	\$ 45,890,000	54.44%	\$ 24,981,674
Other Governmental Agencies:					
Bayou Vermilion District	1,600,000	100.00%	1,600,000	54.44%	871,011
Lafayette Economic Development Authority	270,000	100.00%	270,000	54.44%	146,983
	<u>\$ 47,760,000</u>		<u>\$ 47,760,000</u>		<u>\$ 25,999,668</u>
CITY POPULATION	120,623	54.44%			
PARISH POPULATION	221,578	100.00%			

**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 (1)</u>	<u>Net Revenue Available For Debt Service</u>	<u>Debt Service Requirement</u>			<u>Coverage</u>
				<u>Principal</u>	<u>Interest</u>	<u>Total</u>	
2001	163,523,255	140,925,278	22,597,977	5,270,000	911,632	6,181,632	3.66
2002	140,008,357	119,691,191	20,317,166	5,500,000	671,190	6,171,190	3.29
2003	163,084,305	145,595,165	17,489,140	5,750,000	415,190	6,165,190	2.84
2004	173,244,437	152,788,317	20,456,120	-	7,100,273	7,100,273	2.88
2005	217,281,783	193,162,466	24,119,317	-	9,710,573	9,710,573	2.48
2006	210,375,487	171,014,808	39,360,679	-	9,698,183	9,698,183	4.06
2007	206,452,704	175,160,039	31,292,665	-	9,847,968	9,847,968	3.18
2008	231,933,381	203,198,361	28,735,020	-	9,649,209	9,649,209	2.98
2009	206,116,170	188,436,059	17,680,111	-	9,751,496	9,751,496	1.81
2010	212,307,184	192,821,767	19,485,417	-	9,535,713	9,535,713	2.04

Note:

(1) Excludes depreciation and amortization.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

DEMOGRAPHIC STATISTICS  
Last Ten Fiscal Years

Fiscal Year	City of Lafayette				Lafayette Parish				Public Schools (3)	
	Estimated Population (5)	Estimated Per Capita Income (1)	Median Age (2)	Unemploy- ment Rate (1)	Estimated Population (5)	Estimated Per Capita Income (1) (6)	Median Age (2)	Unemploy- ment Rate (1)	Enrollment	Attendance
2001	112,281	N/A	N/A	4.3	190,858	25,876	N/A	3.8	29,278	29,278
2002	112,736	N/A	N/A	4.7	192,014	27,002	N/A	4.2	29,079	27,553
2003	114,626	N/A	N/A	5.3	194,408	29,345	N/A	4.2	29,130	27,785
2004	116,613	N/A	N/A	4.2	195,800	32,604	N/A	3.5	30,038	28,302
2005	117,653	N/A	N/A	8.2	197,268	34,164	N/A	8.5	29,112	27,429
2006	119,089	N/A	N/A	3.5	197,268	37,648	N/A	3.4	30,948	29,249
2007	120,835	N/A	N/A	2.3	203,462	40,924	N/A	2.2	30,474	28,962
2008	123,326	39,260	N/A	3.7	208,981	42,172	N/A	3.5	29,880	28,260
2009	124,153	40,678	N/A	5.5	211,827	41,236	N/A	5.8	30,164	30,164
2010	120,623	40,190	N/A	5.6	221,578	43,062	N/A	6.2	30,218	28,375

## NOTES:

- (1) Louisiana Department of Labor
- (2) Lafayette Economic Development Authority
- (3) Louisiana Department of Education
- (4) Louisiana Department of the Treasury
- (5) Louisiana Tech survey
- (6) Current dollars

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

**PROPERTY VALUE and CONSTRUCTION (1)  
Last Ten Fiscal Years**

Fiscal Year		New Commercial Construction		New Residential Construction	
		<u>Number of Permits</u>	<u>Value (in Thousands)</u>	<u>Number of Permits</u>	<u>Value (in Thousands)</u>
2001	(2)	99	71,452	522	75,076
2002	(2)	91	70,405	732	98,618
2003	(2)	109	117,192	916	129,090
2004	(2)	97	75,129	881	138,615
2005	(2)	95	79,026	863	130,339
2006	(2)	100	88,519	1,077	145,517
2007	(2)	113	136,137	1,128	161,622
2008	(2)	104	95,550	776	104,270
2009	(2)	64	168,312	741	89,723
2010	(2)	49	67,102	856	133,416

## Notes:

- (1) Totals are for the City and Parish of Lafayette.  
(2) Planning, Zoning and Codes Department

## LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT

LAFAYETTE, LOUISIANA

## MISCELLANEOUS STATISTICS

October 31, 2010

Date of incorporation	1996
Form of government	President-Council
Number of employees (excluding police and fire)	1,268
Number of employees (other agencies)	384
Number of employees (fire and police)	569
Area in square miles	277
<u>Lafayette City-Parish Consolidated Government facilities and services:</u>	
Miles of streets	1,026
Miles of drainage coulees	850
Number of bridges	324
Number of street lights	16,622
<u>Culture and Recreation:</u>	
Community centers	10
Parks	36
Park acreage	1,300
Golf courses	3
Swimming pools	4
Tennis courts	55
Ballfields	102
<u>Library:</u>	
Locations	10
Items checked out	1,923,999
Number of reference inquiries	124,815
Computer uses	429,485
Visits to a library	919,752
<u>Fire protection:</u>	
Number of stations	13
Number of Volunteer Fire Departments	7
Number of personnel and officers	255
Number of calls answered	7,028
Number of inspections conducted	3,735
<u>Police protection:</u>	
Number of stations	1
Number of personnel and officers	319
Number of patrol units	199
Number of law violations:	
Physical arrests	12,953
Traffic violations	28,510
Parking violations	12,146
<u>Electric System:</u>	
Miles of transmission lines	43
Miles of distribution lines	968
Number of meters in service	62,746
Daily average consumption in kilowatt hours	5,941,841
Maximum capacity of plants in kilowatts	465,000
<u>Sewerage system:</u>	
Miles of sanitary sewers	563
Number of treatment plants	4
Number of service connections	41,185
Daily average treatment in gallons	15,300,000
Maximum daily capacity of treatment plant in gallons	18,500,000
<u>Water system:</u>	
Miles of water mains	872
Number of service connections	51,584
Number of fire hydrants	5,956
Daily average consumption in gallons	23,000,000
Maximum daily capacity of plant in gallons	48,000,000